



CITY COUNCIL MEETING & PUBLIC HEARING

JUNE 2, 2025

ALPHARETTA CITY HALL
COUNCIL CHAMBERS
2 PARK PLAZA
6:30 PM

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE TO THE FLAG**
4. **BOARDS & COMMISSIONS**
 - A. **Swearing In of Recreation Board Members**
5. **WORK SESSION ITEMS**
 - A. **Fiscal Year 2026 Budget**
Presentation and discussion of the proposed FY 2026 Budget as well as operating and capital initiatives.
6. **CONSENT AGENDA**
 - A. **City Council Meeting Minutes (Meeting of 5/19/2025)**
Consideration of approval of the City Council meeting minutes from the meeting of May 19, 2025.
 - B. **Permanent Alpha Loop Easement Agreement, Civic Space and Public Access Easement Agreement, and First Amendment to Private Development Agreement: Lakeview Development**
Consideration of approval of a Permanent Alpha Loop Easement Agreement, Civic Space and Public Access Easement Agreement, and a First Amendment to a previously executed Private Development Agreement between the City of Alpharetta and LWV TPA GA 400, LLC, for The Lakeview Park Development and with authorization for the Mayor to execute all necessary documents.
 - C. **Appointment of Special Counsel**
Consideration of approval of an engagement letter to appoint Troutman Pepper Locke, LLP as special counsel for the City and with authorization for the Mayor to execute all necessary documents.
7. **PUBLIC HEARING**
 - A. **Ordinance: City Code Text Amendments – Occupational Licenses, Taxes and Regulations**
SECOND READING: The first reading of this item occurred during the May 19, 2025 City Council Meeting.
Consideration of an ordinance proposing modifications to increase the annual license fee levied upon each insurer doing business within the City; to increase the occupation tax levied on certain businesses and practitioners of professions and occupations; to amend business registration requirements; to provide for enforcement; to provide penalties for violations; to repeal conflicting ordinances; and for other purposes.
8. **NEW BUSINESS**
 - A. **Purchase Approval: Public Works Fleet Replacement Chevrolet Silverado Service Truck**
Consideration of approval of the purchase of a 2024 Chevrolet Silverado 3500 Crew Cab 4x2 Reading Service Truck utilizing State Contract 99999-001-SPD00000155 from Hardy Chevrolet in an amount not to exceed \$80,268.00.
 - B. **Request For Proposals 25-114: Financial Auditing Services for City of Alpharetta**
Consideration to approve the award of a contract for Request For Proposals (RFP) 25-114 to

Mauldin & Jenkins for Financial Auditing Services and with authorization for the Mayor to execute all necessary documents.

- 9. **PUBLIC COMMENT**
- 10. **REPORTS**
- 11. **EXECUTIVE SESSION (IF NECESSARY)**
- 12. **ADJOURNMENT**



STAFF REPORT

Department: Finance
Submitted By: Shawn Mitchell
Meeting Date: June 2, 2025

AGENDA ITEM:

Fiscal Year 2026 Budget

Presentation and discussion of the proposed FY 2026 Budget as well as operating and capital initiatives.

STAFF RECOMMENDATION:

The purpose of this workshop is to provide an opportunity for dialogue and feedback from the City Council regarding the Fiscal Year 2026 Budget including operating and capital initiatives.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: YES

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 purpose of this workshop is to provide an opportunity for dialogue and feedback from the City Council regarding the Fiscal Year 2026 Budget including operating and capital initiatives. The recommendations are the result of a collaborative process involving our departmental leadership that included multiple budget work sessions. Department Directors are present to discuss their recommendations and to allow for a question/answer dialogue.

The Fiscal Year 2026 Budget was distributed electronically to the City Council on May 5, 2025, and is available on the City's website as a downloadable pdf and available for filtering/analysis through the City's financial transparency sites powered by ClearGov (FY 2026 budget as well as historical budget/actual revenue/expenditure trend data) and OpenGov (FY 2026 budget line-item detail).

The Finance Department presented an overview of the FY 2026 Budget at the May 19th City Council Meeting.

Public Hearings and City Council action on the FY 2026 Budget and Millage Levy are scheduled for June 16th (6:30pm) and June 23rd (one meeting at 11:30am and a final meeting at 6:30pm).

ALTERNATIVES:

ATTACHMENTS:

1. FY 2026 GFOA Budget (Rec. Budget; 5-28-2025)
2. Council Budget Workshop 6-2-2025v1

Operating and Capital Budget for Fiscal Year 2026

July 1, 2025 through June 30, 2026

Citywide Budget Summaries

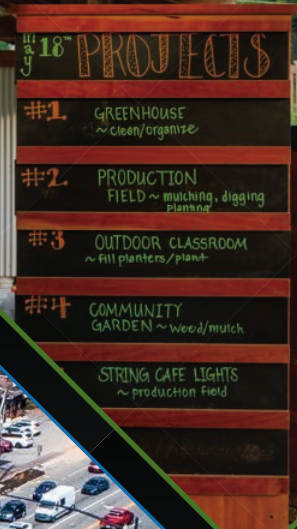
Pages 81-91

Capital Project Fund Summaries

Pages 197-258

Budget Overview

Pages 15-28





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Recommended Annual Operating & Capital Budget

for Fiscal Year 2026

(July 1, 2025 through June 30, 2026)



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MAYOR AND CITY COUNCIL

Mayor and City Council

DONALD MITCHELL
CITY COUNCIL (POST 1)



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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
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DAN MERKEL
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VISION

Vision

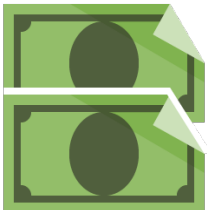
Our Community Vision is to advance Alpharetta as a signature City by:



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



Fostering strong sense of community including safety and security.



Providing a business climate that attracts the top echelon companies.

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

Mission

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

EXECUTIVE MANAGEMENT TEAM

Executive Management Team



CHRIS LAGERBLOOM
CITY ADMINISTRATOR



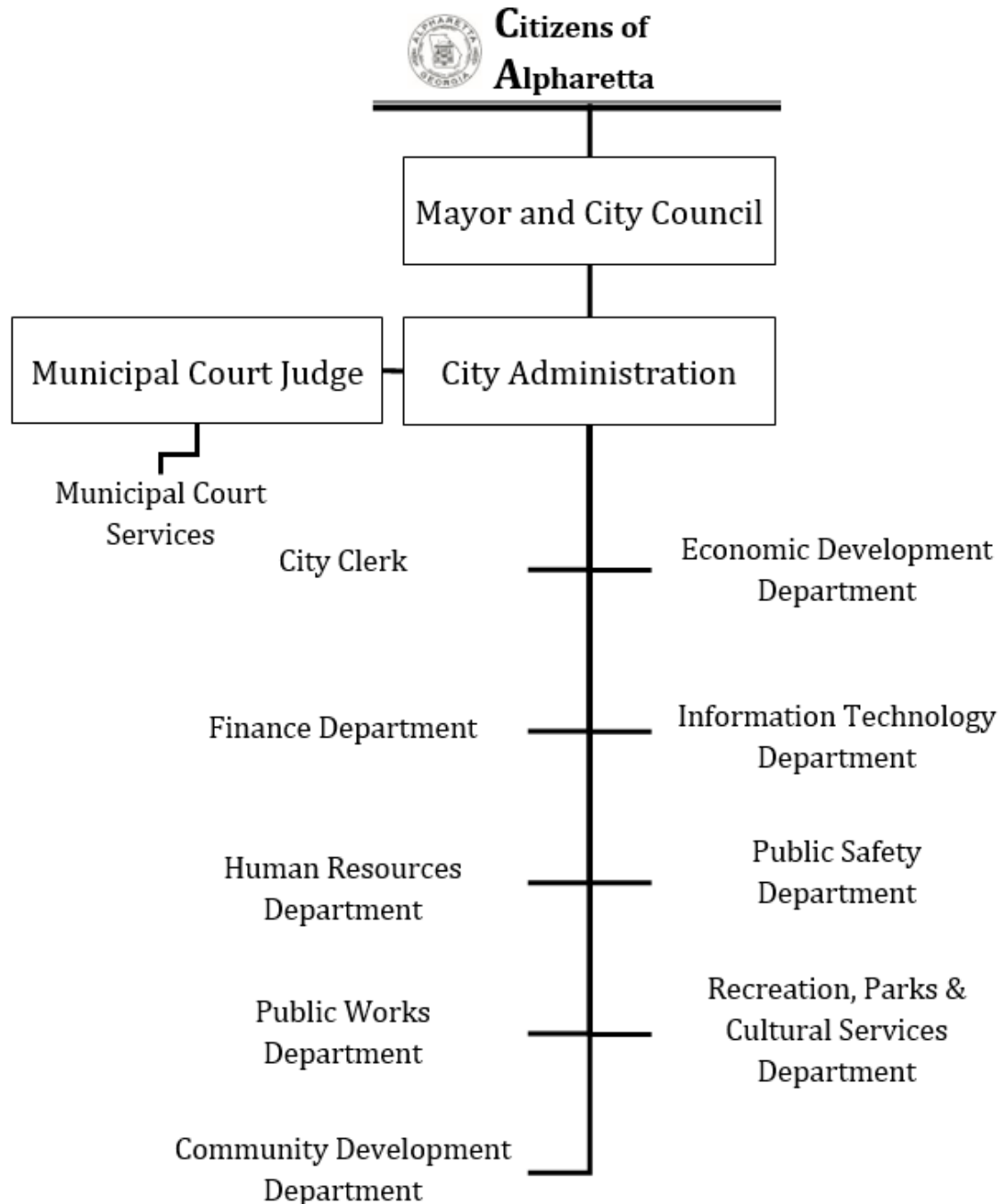
CLagerbloom@alpharetta.ga.us

EXECUTIVE STAFF

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

ORGANIZATIONAL STRUCTURE

Organizational Structure



Reader's Guide

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

Introduction and Overview

Transmittal Letter

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

2026 Annual Action Plan

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

About Alpharetta

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

Alpharetta by the Numbers

Demographic, economic, and statistical data of our City.

Financial Structure, Policy, and Process

Financial Accounting Structure

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

Financial Reporting

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

Budget Process

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

Financial Summaries

Citywide Budget Summaries

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

READER'S GUIDE

General Fund Summary

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

General Fund Department Summaries

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

Special Revenue/Enterprise/Internal Service Fund Summaries

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

Capital and Debt

Capital Project Fund Summaries

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

Debt Service Fund Summary

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

Appendices

Capital Improvement Plan (5-Year)

Alpharetta Convention & Visitors Bureau FY 2026 Budget

Financial Management Policies

Adopting Ordinances (Millage and Budget)

Glossary

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

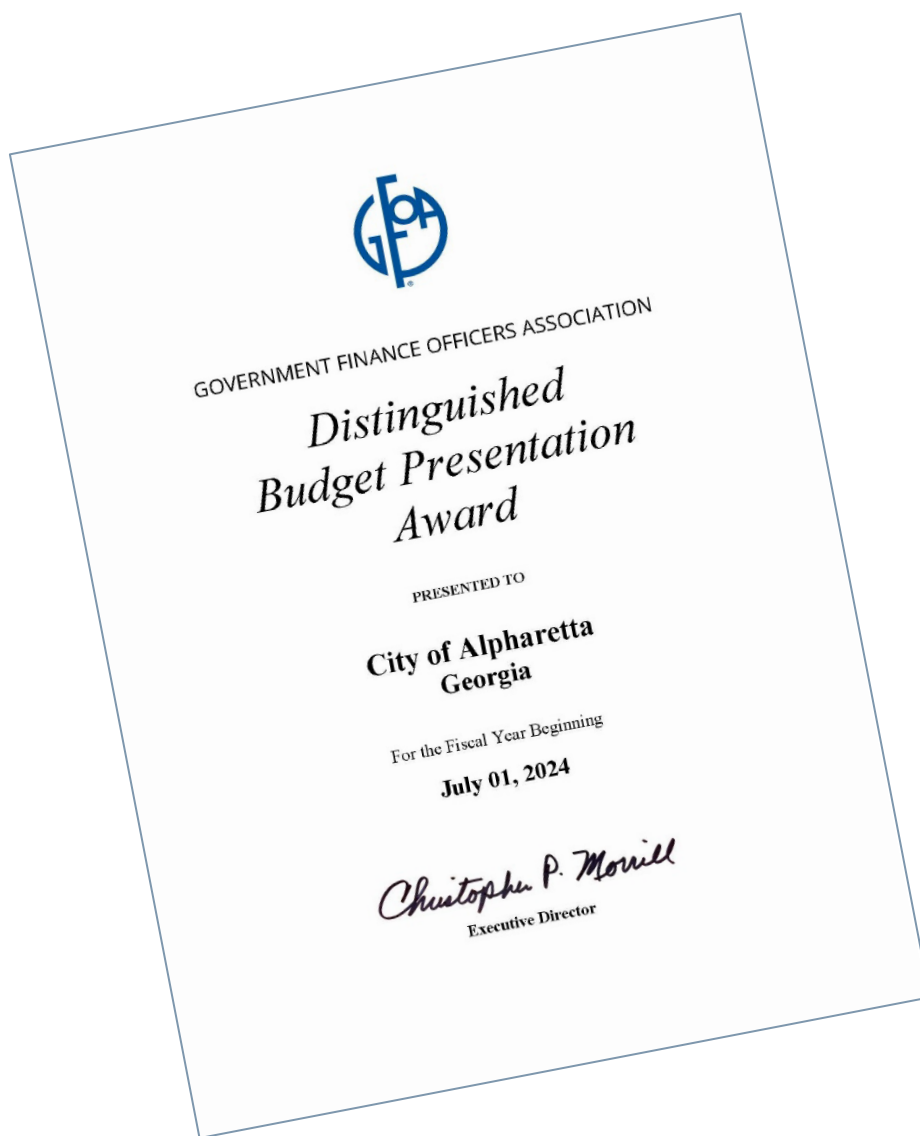
READER'S GUIDE

Acronyms and Abbreviations

BRC	Budget Review Committee	GDOT	Georgia Department of Transportation
ACFR	Annual Comprehensive Financial Report	GF	General Fund
CF	Carryforward	GFOA	Government Finance Officers Association
CIP	Capital Improvement Plan	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
E911	Emergency 911	NTV	Net Taxable Value
FT	Full-Time	O.C.G.A.	Official Code of Georgia Annotated
FTE	Full-Time Equivalent	OMB	Office of Management and Budget (Federal)
FY	Fiscal Year	PAFR	Popular Annual Financial Report
GAO	General Accounting Office (Federal)	PO	Purchase Order
GAAP	Generally Accepted Accounting Principals	PT	Part-Time
GAAS	Generally Accepted Auditing Standards	PY	Prior-Year
GAGAS	Generally Accepted Governmental Auditing Standards	SWAT	Special Weapons and Tactics (team)
GASB	Governmental Accounting Standards Board	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, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



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

May 5, 2025

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

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

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

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

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

Highlights include:

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

MAYOR
JIM GILVIN

MAYOR PRO TEM
DAN MERKEL

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

CITY ADMINISTRATOR
CHRIS LAGERBLOOM

INTRODUCTION AND OVERVIEW

- Maintenance of the city's millage rate at 5.750 mills (flat with FY 2025) including funding \$1.1 million for expanded service levels for our citizenry, business owners, and stakeholders (*Operating Initiative Requests* section of this document) and funding \$2.3 million from General Fund operations for capital investment (e.g., replacement of our infrastructure and equipment, etc.).
- As detailed above, the FY 2026 budget includes funding totaling \$1.1 million for expanded service levels within multiple departments and is described in detail under the *Operating Initiative Requests* section of this document and will not be included within base departmental operating budgets until authorized by the City Council.
- Capital investment focused on maintaining and improving city infrastructure and assets (\$21 million when including potential grant sources) while reserving sufficient funds to provide flexibility for future prioritized capital investment (\$6 million) and described in detail under the *Capital Project Fund Summaries* section of this document.
- Continuation of the same high service levels our citizenry, business owners, and stakeholders expect from our city.

Fiscal Year 2026 Annual Action Plan

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

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



INTRODUCTION AND OVERVIEW

Budget Process and Overview

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

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

The FY 2026 Budget is balanced for all funds and totals \$162 million with the breakdown by fund type as follows:

FUNDS BY TYPE	\$	
General Fund	\$100,943,953	
Special Revenue Funds	15,388,884	(1)
Capital Project Funds	19,184,340	(1)
Debt Service Fund	6,621,546	
Solid Waste Fund	6,252,568	
Internal Service Funds	12,312,500	
Fiduciary Funds	1,030,701	
Total	\$161,734,492	

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

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

- Management of personnel and compensation program to align with current market environment which includes budgetary adjustments to cover significant inflation in labor costs which are necessary to retain and recruit our highly skilled workforce:
 - Staffing level of 472 full-time equivalents “FTE” (citywide) which includes the reduction of one vacant (1) full-time equivalent position (Treasury Services Manager) within the Finance Department that was unfunded during the COVID pandemic and has not been reinstated. This position will be revisited in the future as needs dictate. Also, this FTE count does not include new position requests set forth in the *Operating Initiative Requests* section of this document.
 - Staffing compensation adjustments aimed at maintaining competitiveness in an inflationary labor market include:
 - Recent compensation adjustments:
 - July 1, 2021: Continuation of the annual performance-based merit program (3% on average) in an estimated cost of \$1 million annually.

INTRODUCTION AND OVERVIEW

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

INTRODUCTION AND OVERVIEW

- July 1, 2024 (Operating Initiative): Market-based personnel compensation adjustments scheduled for July 1, 2024, in a total estimated cost of \$913,800 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide) to ensure Alpharetta's compensation competitiveness within the market.
- Proposed compensation adjustments:
 - July 1, 2025: Continuation of the annual performance-based compensation program (3% on average) in a total estimated cost of \$1.6 million coupled with targeted market-based compensation adjustments. This figure is included within departmental operating budgets.
- Increase (4.9% or \$1.2 million) in departmental maintenance and operations budgets (General Fund). However, included in this figure is one-time costs for FY 2025 (Fire Station 85 Remediation), one-time costs for FY 2026 (runoff election) as well as a reallocation of \$1 million in initiatives from the E911 Fund into the General Fund due to revenue constraints within the E911 Fund. After adjusting for these items, the base operational growth totals 1.2%. Also, the funding requests herein do not include the new initiatives set forth within the *Operating Initiative Requests* section of this document as those appropriations will not be disbursed to departmental budgets until authorized by the City Council. Specific cost drivers include:
 - Increase in professional services of \$54,251 (1% growth) due primarily to the net impact of the following:
 - City Administration: Decrease in Tech Alpharetta funding of -\$85,000 (from \$95,000 in FY 2025 to \$10,000 in FY 2026) as the operations continue their path to self-sufficiency.
 - City Administration: Increase in election funding of \$150,000 as Fiscal Year 2026, as opposed to 2025, is an election year. On April 18, 2024, the Governor signed House Bill 1312, mandating a statewide Special Primary Election and Special Election in 2025 for Public Service Commission (PSC) Districts 2 and 3.

As a result, Fulton County must conduct a countywide election concurrently with the 2025 Municipal General Elections and the City will not incur costs. If no PSC Runoff Election is required, for the July and December 2025 election dates, municipalities needing a Runoff Election will incur the costs. As previously noted, the City will not incur costs for the general election and has allocated \$150,000 to

INTRODUCTION AND OVERVIEW

cover costs for a potential runoff election should one be needed (and assuming no PSC runoff election in which case the City would not incur costs).

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

INTRODUCTION AND OVERVIEW

- Increase in IT professional services costs of \$595,219 (13% growth) due to software inflationary growth across all departments with specific drivers denoted below:

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

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

- Public Safety: Increase in remaining IT professional services (in addition to the CentralSquare costs noted above) of \$176,822 (6% growth) due to coverage of general software inflationary cost growth including cyber security software, Flock camera infrastructure support/maintenance (+\$42,000), expansion of the Mindbase peer support software (+\$20,000), fire promotion testing software (+\$13,000), as well as initial-year maintenance costs for the new phone system (RingCentral).
 - Recreation, Parks & Cultural Services: Increase in IT professional services of \$46,117 (9% growth) due to additional funding for the RecWare Park Program Registration software (+\$25,000 as it is funded on a per customer basis and grows along with program participation), as well as coverage of general software inflationary cost growth including cyber security software, initial-year maintenance costs for the new phone system (RingCentral), etc.).
- Increase in utility expenses of \$160,050 (5% growth) for electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage). The main driver is electric utility cost growth and is based on usage trends coupled with adjustments for approved GA Power rate increases.

INTRODUCTION AND OVERVIEW

- Increase in uniform expenses of \$56,090 (12.5% growth) primarily within the Public Safety Department to cover cost growth and ensure full funding of all needed components including police uniforms, fire uniforms (station uniforms and footwear, duty gear, related components), etc.
- Decrease in legal services of -\$200,000 to match current cost and usage trends.
- Increase in insurance premium funding (+\$93,700, or 10% growth) to the Risk Management Fund to cover the increasing costs of liability insurance premiums.
- All other departmental maintenance and operations accounts (travel, training, supplies, etc.) declined -\$223,483, or -6%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.
- Increase in the departmental operating capital/lease accounts of \$338,829, or 34%, primarily related to the absorption of funding for the Public Safety portable radio capital lease totaling approximately \$226,007 that was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund. Remaining growth drivers include:
 - Increases in Public Safety machinery and equipment of \$112,779 due to multiple initiatives including:
 - Replacement of fire ballistic helmets (\$48,000).
 - Replacement of propane-fueled fire extinguishers (\$15,000).
 - Replacement of fire hoses (\$40,000).
 - Addition of a key control system (\$14,679).
 - Addition of a weather monitoring system (\$15,000).
- Funding from the General Fund which is available for immediate capital investment in 2026 includes the following:
 - \$ 5,017,048 Fund Balance for one-time capital.
 - 2,262,292 Capital Contribution from the General Fund.
 - \$ 7,279,340

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

INTRODUCTION AND OVERVIEW

Budget and Millage Rate Hearings

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

DATE	ACTION
May 5, 2025	Release Fiscal Year 2026 Budget (pdf, transparency site, etc.)
May 19, 2025	City Council Budget Workshop <i>Base Budget, Operating and Capital Initiatives</i>
June 2, 2025	City Council Budget Workshop <i>Base Budget, Operating and Capital Initiatives</i>
June 16, 2025	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 23, 2025	2 nd Public Hearing (Budget/Millage; 11:30am)
June 23, 2025	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 2026 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.

Cost of Government

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

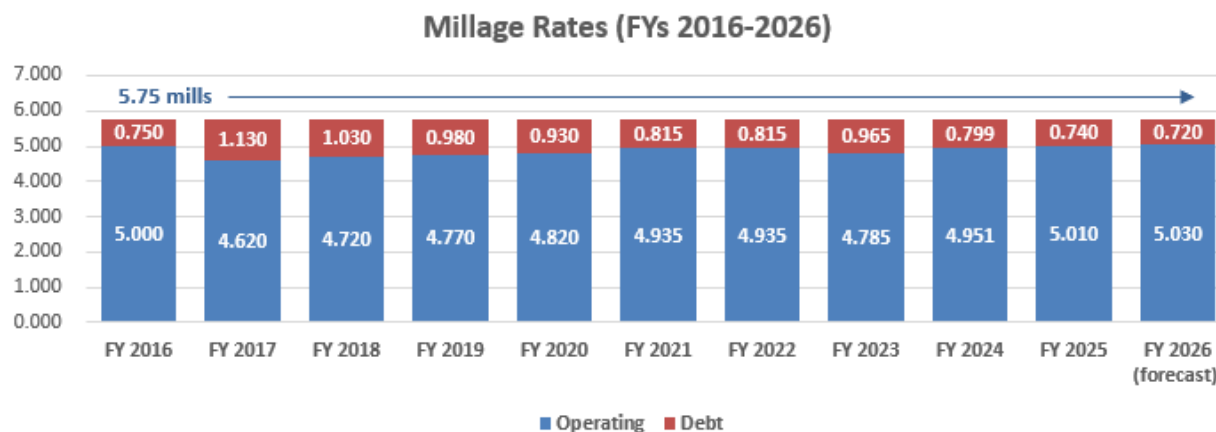
The FY 2026 Budget is based on maintenance of the city's millage rate at 5.750 mills.

- The portion of the millage rate funding debt service (Debt Service Fund) is estimated to decrease 0.020mills compared to FY 2025 to a total of 0.720 mills. As our annual debt service obligations are relatively flat, growth in the tax digest allows for a reduction in the debt service millage rate. The decrease in tax revenue associated with the debt service millage shift is estimated at -\$170,000.

INTRODUCTION AND OVERVIEW

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

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



Taxpayer Savings – City (annual)

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

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

INTRODUCTION AND OVERVIEW

Bond Ratings

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

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

Debt Service Payments

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

Principal and interest payments for fiscal year 2026 are budgeted at \$8.4 million with the following forecast: 2027 - 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.

Expansion of Departmental Service Levels (Operating Initiatives)

Recommended operating initiatives include revenue adjustments of \$850,000 and expenditure adjustments of \$1.1 million. Operating Initiative funding has been programmed into a non-allocated account within the General Fund pending review and approval by the City Council. Please refer to the *Operating Initiatives Request* section of this document for details of the requests.

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.

INTRODUCTION AND OVERVIEW

Proper Use of Fund Balance

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

Funding Capital Initiatives from Operating Budget

The FY 2026 budget includes funding totaling \$2.3 million from General Fund operations for capital investment (e.g., replacement of our infrastructure and equipment, etc.). By programming an annual capital contribution into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated. Funding from the General Fund which is available for immediate capital investment in 2026 includes the following.

- \$ 5,017,048 Fund Balance for one-time capital.
- 2,262,292 Capital Contribution from the General Fund.
- \$ 7,279,340



INTRODUCTION AND OVERVIEW

Maintaining an Effective Capital Improvement Program (Capital Initiatives)

The FY 2026 Capital Plan includes funding of \$27 million for capital initiatives (including potential grant funding). Base capital funding totals \$20.5 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, Capital Lease funding, and a contribution from the Alpharetta Youth Baseball Association (Wills Park Baseball Field 5 synthetic turf installation), will be appropriated once received (and/or appropriate agreements executed).

FY 2026 Capital Source & Use Summary	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Sources											
Available Fund Balance	\$ 2,500,000	\$ -	\$ -	\$ 400,000	\$ 7,000,000	\$ 290,000	\$ 1,000,000	\$ 60,000	\$ 11,250,000	\$ -	\$ 11,250,000
Available Fund Balance (Tree Bank)	-	905,000	-	-	-	-	-	-	905,000	-	905,000
General Fund											
Annual Capital Appropriation	362,292	-	1,900,000	-	-	-	-	-	2,262,292	-	2,262,292
Available Fund Balance	5,017,048	-	-	-	-	-	-	-	5,017,048	-	5,017,048
Investment Earnings	300,000	-	100,000	300,000	400,000	-	-	-	1,100,000	-	1,100,000
Other											
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	-	-	710,000	710,000
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance.	-	-	-	-	-	-	-	-	-	851,107	851,107
Capital Leases	-	-	-	-	-	-	-	-	-	4,660,000	4,660,000
Alpharetta Youth Baseball Association Contribution	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Sources	\$ 8,179,340	\$ 905,000	\$ 2,000,000	\$ 700,000	\$ 7,400,000	\$ 290,000	\$ 1,000,000	\$ 60,000	\$ 20,534,340	\$ 6,471,107	\$ 27,005,447
Uses											
Capital/One-Time Initiatives											
Economic Development	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Information Technology	897,800	-	-	-	-	-	-	-	897,800	-	897,800
Public Safety	2,305,162	-	-	-	-	28,952	-	-	2,334,114	4,660,000	6,994,114
Public Works	1,472,500	905,000	2,000,000	-	4,668,893	-	-	-	9,046,393	1,561,107	10,607,500
Recreation, Parks & Cultural Services	1,510,000	-	-	-	-	-	525,000	-	2,035,000	250,000	2,285,000
Community Development	183,600	-	-	-	-	-	-	-	183,600	-	183,600
Total Uses	\$ 6,419,062	\$ 905,000	\$ 2,000,000	\$ -	\$ 4,668,893	\$ 28,952	\$ 525,000	\$ -	\$ 14,546,907	\$ 6,471,107	\$ 21,018,014
Non-Allocated (Future Capital/One-Time Initiatives)	\$ 1,760,278	\$ -	\$ -	\$ 700,000	\$ 2,731,107	\$ 261,048	\$ 475,000	\$ 60,000	\$ 5,987,433		

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

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

INTRODUCTION AND OVERVIEW

- Delivering on prior-year funded design projects (Mast Arms at Kimball Bridge Road and Northwinds Parkway intersection, North Park Restroom/Concession Stand Replacement at Fields 1-4 – conceptual design only).
- Planning for known obligations (e.g. SR 9 Landscaping from Academy Street to Windward Parkway, Fire Equipment for New Fire Engines, etc.).
- Prioritizing future project needs (TSPL0ST 3 Exhibits).

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

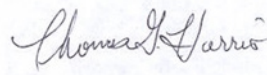
Please refer to the *Capital Project Fund Summaries* and *Appendix A (Detailed 5-Year Capital Improvement Plan)* sections of this document for details of the requests.

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

Respectfully Submitted,



Chris Lagerbloom
City Administrator



Thomas G. Harris
Finance Director



FISCAL YEAR 2026 ANNUAL ACTION PLAN

Fiscal Year 2026 Annual Action Plan

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

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



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

FISCAL YEAR 2026 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 will re-create the tax allocation district and will evaluate new tax opportunities.
- We will explore options to improve transportation in the area, including the alignment of the Alpha Link to connect to Encore Parkway Gateway Park.

Safe and Welcoming Community

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

Communications that Connect

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

FISCAL YEAR 2026 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.

The Alpha Loop and Greenway

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

Recreation, Parks, and Culture

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

FISCAL YEAR 2026 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.
- Focus on transportation enhancements to our transportation network, the completion of the Highway 9 project, the Webb Bridge Road project, and the beginning of the Old Milton project are important.
- New street and directional signage will be designed and installed to improve wayfinding and enhance public spaces, making it easier for residents and visitors to navigate the city.

Economic Development

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

People Focused Workforce

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

FISCAL YEAR 2026 ANNUAL ACTION PLAN

Transportation and Traffic

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



ABOUT ALPHARETTA

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.

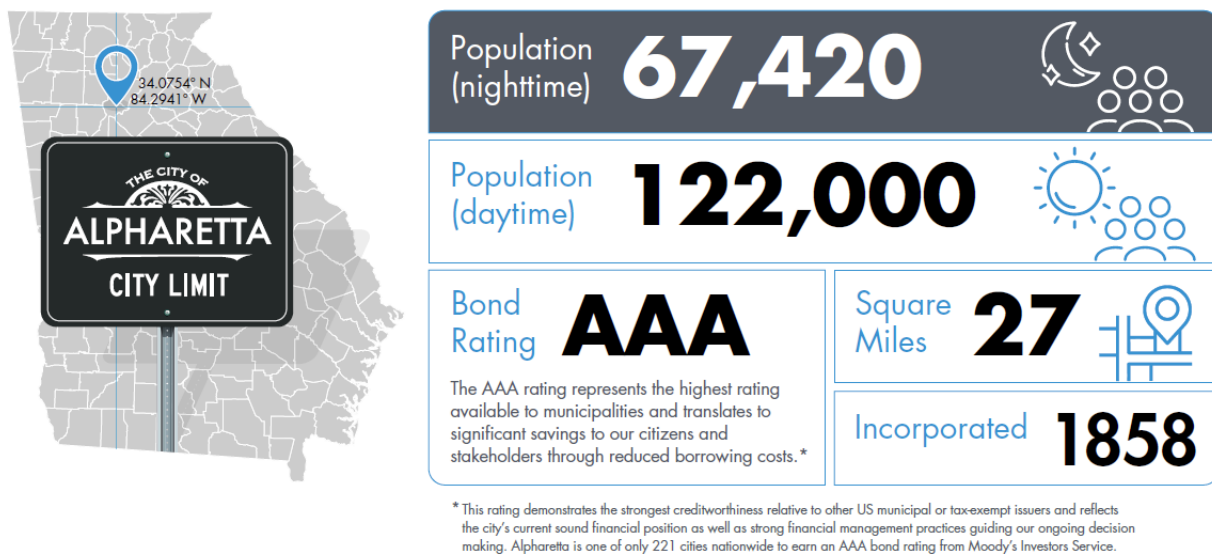
When the depression of the early 1930's devastated the nation's economy, Milton County found itself near bankruptcy. In order to save the area from disaster, it was decided that a merger of Milton County with Fulton County would be to everyone's advantage. It was because of this merger that the first 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 67,420 (nighttime). Population growth has been fueled in part by the city's strong economic base as well as the annexation of surrounding communities. With the incorporation of the City of Milton and the City of John's Creek, all unincorporated areas within north Fulton County have been absorbed. As such, future growth is through development and redevelopment as opposed to annexation. Please refer to the *Alpharetta by the Numbers* section of this document for detailed economic and demographic information about our great city.



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

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

Board of Zoning Appeals

Meeting Day:	3 rd 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:	4 th 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:	4 th Tuesday of the Month
Meeting Time:	6:00 PM
Meeting Location:	Alpharetta City Hall – Council Chambers
City Department:	Recreation, Parks, and Cultural Services

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

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

Design Review Board

Meeting Day:	3 rd 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:	1 st Tuesday of the Month
Meeting Time:	6:00 PM
Meeting Location:	Alpharetta City Hall – Council Chambers
City Department:	Economic Development

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

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

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

ABOUT ALPHARETTA

Historic Preservation Commission

Meeting Day:	2 nd 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:	3 rd 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:	1 st 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:	2 nd Tuesday of the Month
Business Meeting Time:	5:30 PM
Business Meeting Location:	Alpharetta City Hall – Council Chambers
Workshop Meeting Day:	3 rd Wednesday following the Regularly Scheduled Recreation Commission Business Meeting
Workshop Meeting Time:	5:30 p.m.
Workshop Meeting Location:	Alpharetta City Hall–Community Room
City Department:	Recreation, Parks, and Cultural Services

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

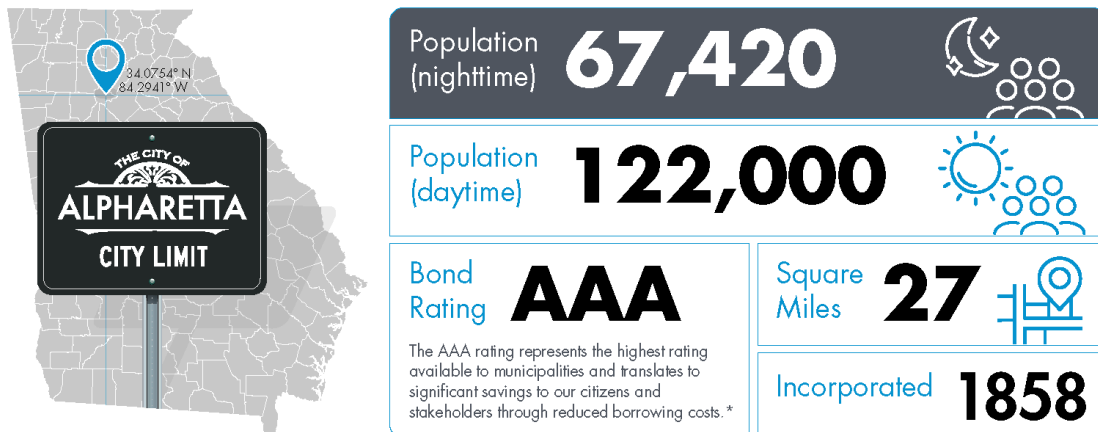
All meetings and hearings are held at Alpharetta City Hall (2 Park Plaza, Alpharetta, GA 30009) and are open to the public. City residents and stakeholders are encouraged to attend.

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

ALPHARETTA BY THE NUMBERS

Alpharetta by the Numbers

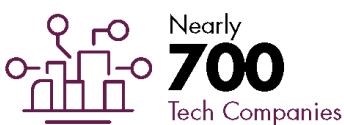
OUR COMMUNITY



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>
FISERV, INC.	2,088
EQUIFAX.	2,054
ADP, INC.	1,928
LEXIS NEXIS RISK SOLUTIONS.	1,376
VERIZON	1,095
UPS	1,051
E*TRADE FINANCIAL.	878
JACKSON HEALTHCARE	870
ERNST & YOUNG U.S. LLP	756
HEWLETT PACKARD ENTERPRISE COMPANY.	738

Source: City of Alpharetta Finance Department

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

EDUCATION

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

26.4%

Graduate or
Professional Degree



64.6%

Bachelor's
Degree



6.6%

Associate's
Degree

PROFESSIONS

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

20%

Individuals Earn
\$100K or More



82%

Employed in Professional/
Technical Sector



67K

Total City
Population

PERSONNEL

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

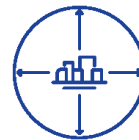
122K

Daytime
Population



1M+

People With
30-Minute Drive Time



2,923

Workers Per
Square Mile

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

**Healthcare
Informatics**

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

verizon

ALPHARETTA BY THE NUMBERS

RECOGNITION



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



**Distinguished Budget
Presentation Award**
for fiscal year 2024
from GFOA.



**Insurance Services Office
(ISO) Class 1 Rating**

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



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

TREE CITY USA

RANKINGS

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

**Best Places to
Live In Georgia**
2023

**TRAVEL+
LEISURE**

**Safest and Most
Affordable Cities
In the US**
2024

moneygeek
YOUR MONEY, SMARTER

**Best Places to
Raise a Family
In Georgia**
2024

NICHE

**Best Places to Live
On the East Coast**
2021

Newsweek

**The South's Best
Cities On the Rise
2024**

Southern Living

**5 of Georgia's Top
15 High Schools**



**Governor's Office of
Student Achievement**

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

ALPHARETTA BY THE NUMBERS

CITY DEPARTMENTS BY THE NUMBERS



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

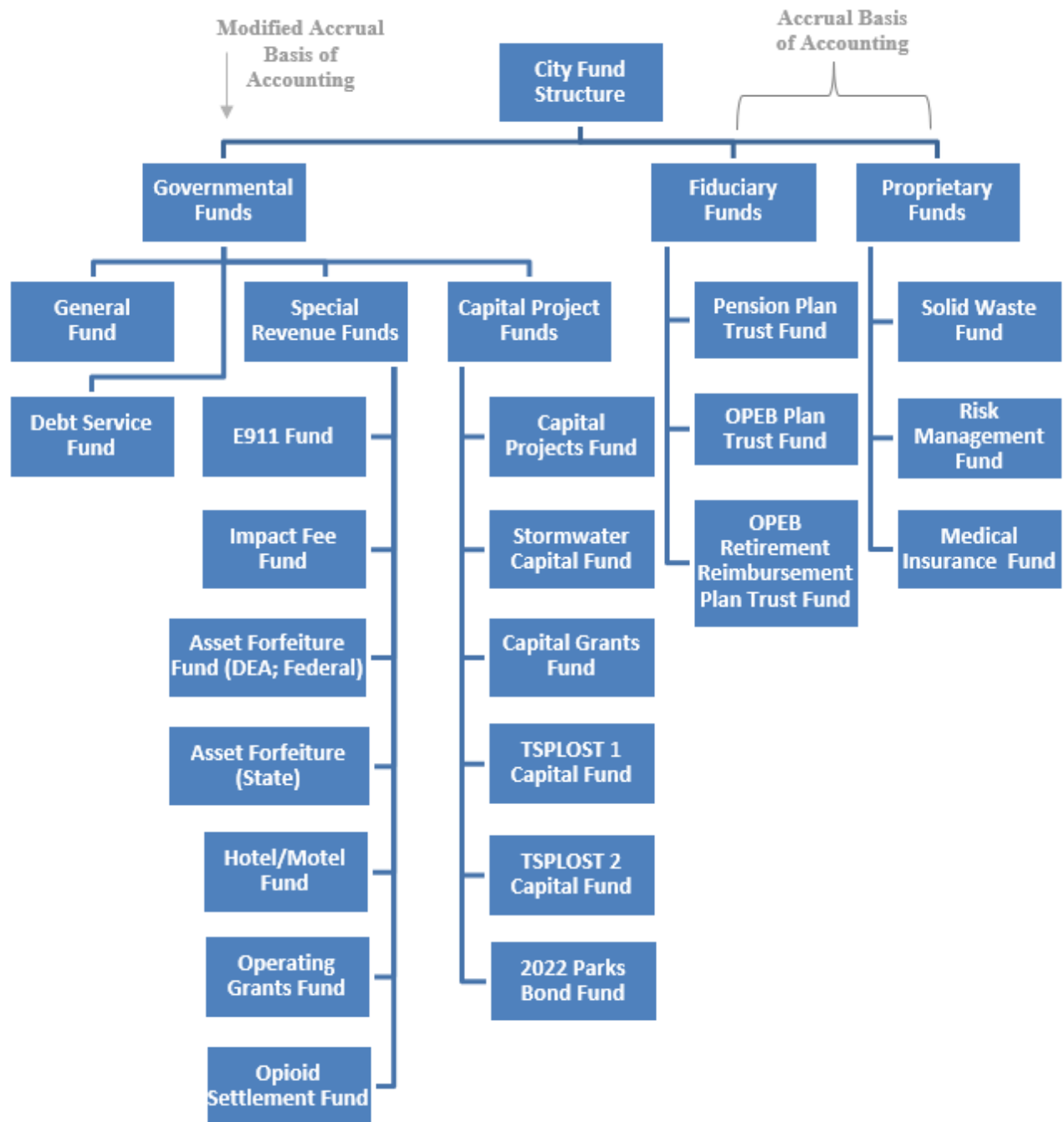
These funds are used to account for assets held by the city in a trustee capacity or as an agent for other governmental units and for other funds.



FINANCIAL ACCOUNTING STRUCTURE

Fund Structure

The city uses 15 governmental funds, 3 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 21 funds:

General Fund (Governmental Fund)

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

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

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

Debt Service Fund (Governmental Fund)

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

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

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

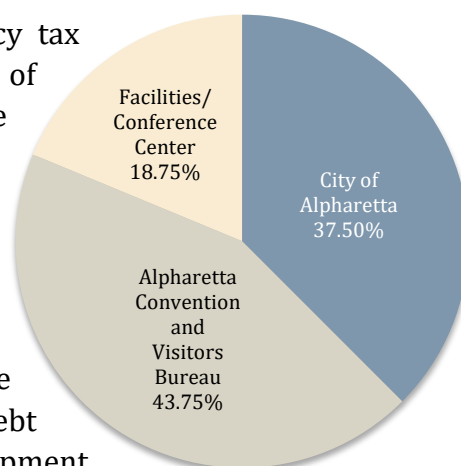
FINANCIAL ACCOUNTING STRUCTURE

Special Revenue Funds (Governmental Funds)

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

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

The chart to the right details the resulting revenue distribution. The Conference Center portion of the hotel/motel occupancy tax remains in the Fund to pay debt service costs associated with the Alpharetta Development Authority's Series 2016 Revenue Bonds ⁶ which were issued in 2016 to fund construction of a state-of-the-art conference center at the Avalon Development.



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

FINANCIAL ACCOUNTING STRUCTURE

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

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

Capital Project Funds (Governmental Fund)

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

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

FINANCIAL ACCOUNTING STRUCTURE

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

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

Fiduciary Funds

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

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

FINANCIAL ACCOUNTING STRUCTURE

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

Proprietary Funds

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

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

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

FINANCIAL REPORTING

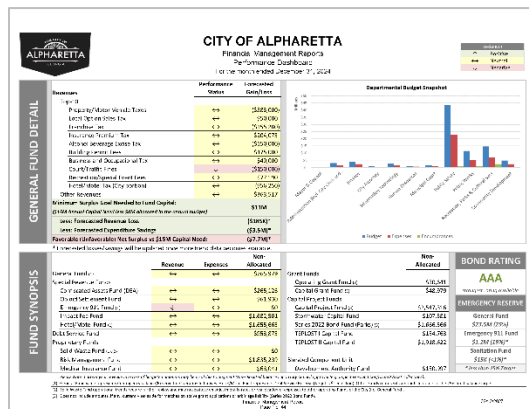
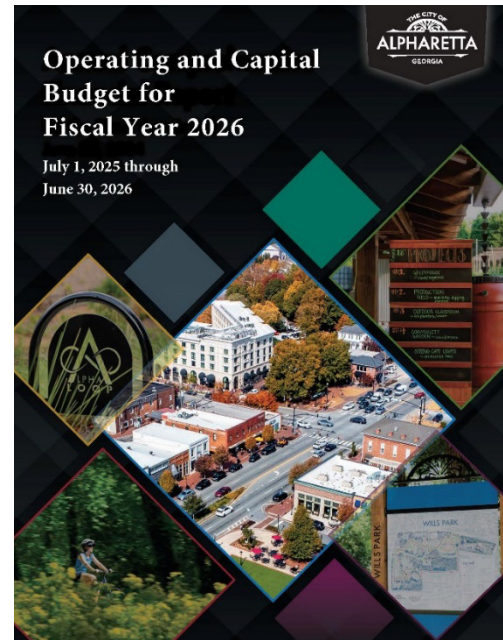
Financial Reporting

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

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



Financial Reporting to the City Council⁸ (monthly)

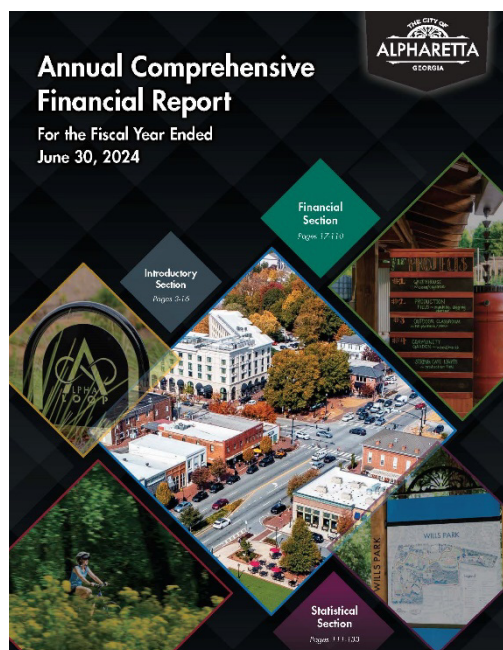
The Monthly Financial Management Reports provide a detailed snapshot of the City's financial performance throughout the fiscal year. These reports include key financial data on revenues, expenditures, and budgetary comparisons, helping to track the City's financial position in real time. By regularly reviewing these reports, City officials,

residents, and stakeholders can stay informed about spending trends, budget adherence, and overall fiscal health. This transparency supports sound financial decision-making and reinforces the City's commitment to accountability and responsible financial management.

⁷ Available for download from the City's website: <https://www.alpharetta.ga.us/343/Annual-Operating-Capital-Budget>.

⁸ Available for download from the City's website: <https://www.alpharetta.ga.us/347/Financial-Management-Reports..>

FINANCIAL REPORTING



Annual Comprehensive Financial Report⁹ (November-December)

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

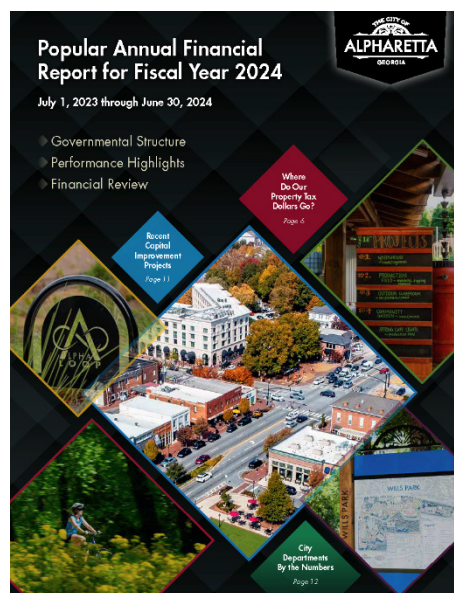
key resource for residents, investors, and stakeholders, offering transparency into how public funds are managed and ensuring accountability in the City's financial operations.

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

Annual Citizens Report¹⁰ (November-December)

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

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



⁹ Available for download from the City's website: <https://www.alpharetta.ga.us/346/Audited-Financial-Statements>.

¹⁰ Available for download from the City's website: <https://www.alpharetta.ga.us/341/Annual-Citizens-Reports>.

BUDGET PROCESS

Budget Process

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

Annual Budget Process

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

Budget Methodology

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

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

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

The departmental budget is separated into the following components:

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

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.
- Departmental budget detail; project summary listing; and budget detail comparison that provides specific line-item allocations for the current and proposed budget years.

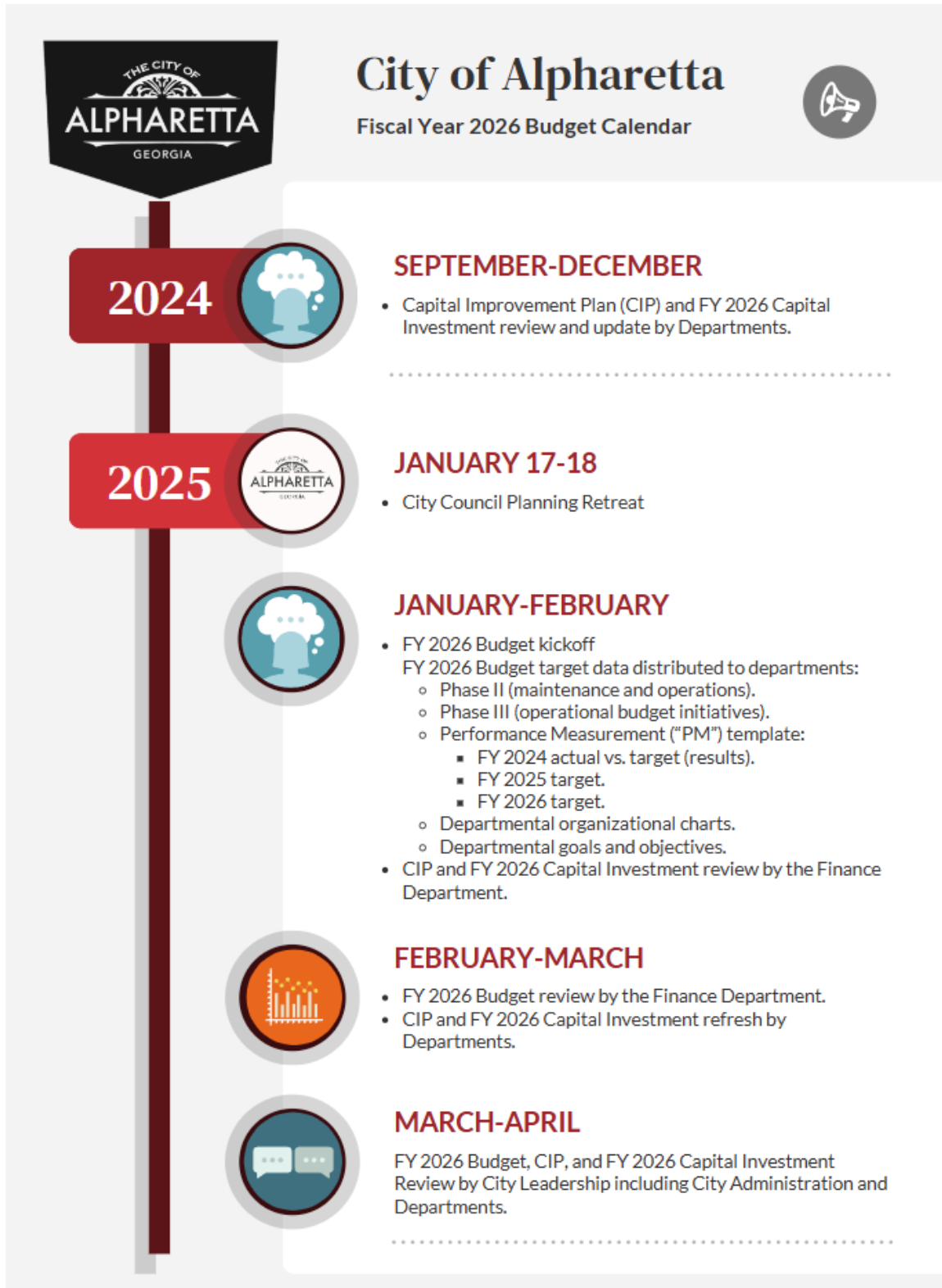
The Finance Director conducts public presentations, as needed, to summarize the budget and discuss the underlying economic growth trends. Discussion will focus on the strategic issues facing the organization for the upcoming budget year and the next several years and how this budget positions the city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

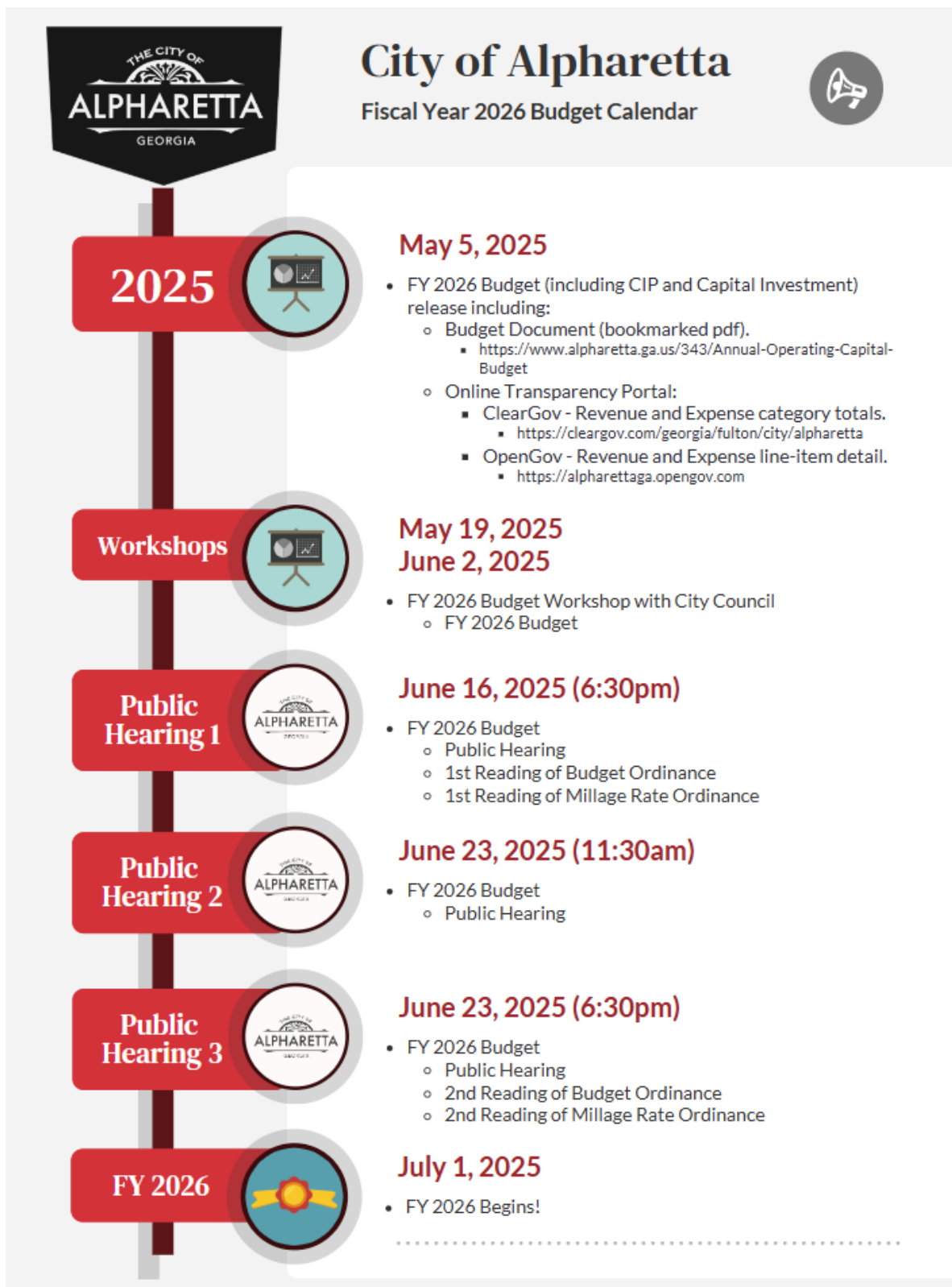
The budget and millage rate(s) are adopted via Ordinance through a public hearing process as provided under State law.

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:	\$ -	\$ 214,500	\$ 214,500	
Recommended Initiatives:				
<u><i>All Departments</i></u>				
Business and Occupational Tax Adjustment	\$ 850,000	\$ -	\$ (850,000)	\$ -
Augment Annual Capital Contribution	-	850,000	850,000	-
<u><i>Economic Development</i></u>				
North Fulton Economic Alliance Strategic Initiative	-	60,000	60,000	-
<u><i>Public Safety</i></u>				
Firefighter (new position; +1 FTE)	-	104,500	104,500	-
<u><i>Recreation, Parks, and Cultural Services</i></u>				
Tree Lighting Event (scope refresh and expansion)	-	50,000	50,000	-
	\$850,000	\$1,064,500	\$ 214,500	\$ -
Operating Initiative Non-Allocated/Reserve			\$ -	

Recommended operating initiatives include revenue adjustments of \$850,000 and expenditure adjustments of \$1.1 million. Operating Initiative funding has been programmed into a non-allocated account within the General Fund pending review and approval by the City Council. Operating Initiatives not recommended for funding at this time total \$1.5 million and include capital investment requirements of \$245,000.

Fiscal Year 2026 Annual Action Plan

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

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

OPERATING INITIATIVE REQUESTS

Detail (Recommended Operating Initiatives)

Citywide

Business and Occupational Tax Adjustment (revenue)

\$850,000

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

Detail adjustments include:

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

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

Augment Annual Capital Contribution

\$850,000

Fiscal Year 2026 Annual Action Plan:

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

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

OPERATING INITIATIVE REQUESTS

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

The amount included herein (\$850,000) prioritizes the Business and Occupational Tax adjustment towards annual capital investment and gets us closer to the FY 2025 funding level (i.e. \$3.1 million in 2026 vs \$4 million in 2025). Additionally, a portion of this funding could be used towards an energy savings performance contract (ESPC phase) under the City's current facility condition assessment project which is focused on capital facility maintenance and improvements. This appropriation also allows the City more flexibility in operations should revenues continue to decline.

General Fund

Economic Development

North Fulton Economic Alliance Strategic Initiative

\$60,000

Fiscal Year 2026 Annual Action Plan:

- Economic Development.

Description:

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

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

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

OPERATING INITIATIVE REQUESTS

Public Safety

Firefighter (new position; +1 FTE)

\$104,500

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- People Focused Workforce.

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

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

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

Recreation, Parks, and Cultural Services

Tree Lighting Event (scope refresh and expansion)

\$50,000

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta
- Recreation, Parks, and Culture.

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

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

OPERATING INITIATIVE REQUESTS

Detail (Unfunded Operating Initiatives)

City Clerk

Records Coordinator (new position; +1 FTE)

\$100,000

Fiscal Year 2026 Annual Action Plan:

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

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

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

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

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

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

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

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

OPERATING INITIATIVE REQUESTS

Finance

Reorganization of the Budget & Procurement Division (1 new position; reclassify 2 existing positions)

\$144,000

Fiscal Year 2026 Annual Action Plan:

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

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

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

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

Current Status

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

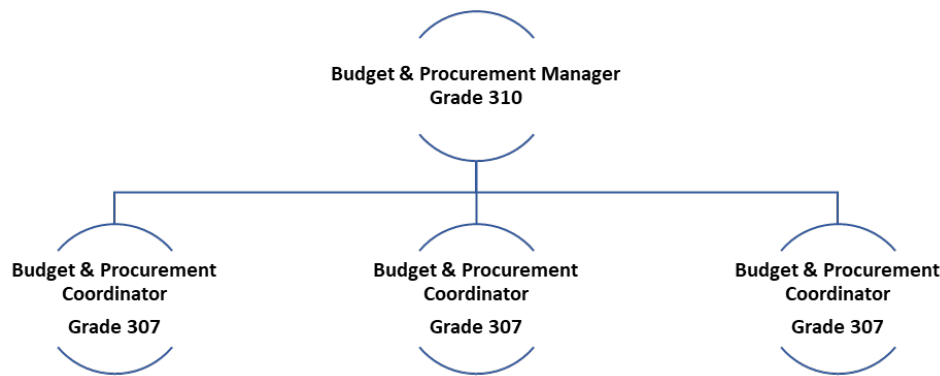
- Managing and facilitating the financial transaction lifecycle (liaison to our departments)
 - *budget planning, preparation, and management.*
 - *purchasing (including quotes, bids, RFP, etc.).*
 - *invoice/payment verification and processing.*
- Managing and facilitating the city's financial reporting
 - *annual budget documents.*
 - *monthly financial management reports.*
 - *annual citizens report (PAFR).*
 - *immigration reporting to State.*
- Administering city contracts.

OPERATING INITIATIVE REQUESTS

- Developing revenue/expenditure forecasting models, financial Impact of proposed city activities, and long-range financial planning.
- Administering the financial transparency program (OpenGov, Socrata capital project dashboard, etc.).

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

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



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

On an annual basis, the Division reviews over 800 purchase order requests, over 13,000 invoices, over 8,800 procurement card transactions, 40 formal procurement solicitations (varies), in addition to the general budget (preparation, review, amendments), procurement, and reporting obligations (e.g. monthly financial management reporting, State immigration reporting (E-Verify), 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

OPERATING INITIATIVE REQUESTS

needed for those highly technical professions such as procurement. The desire is to have a team dedicated, trained, and certified for procurement activities.

- Vendor Outreach – the Division desires to engage in a more active vendor outreach program that educates vendors on the government procurement process with the ultimate goal of increasing vendor participation on City contracts. Current staffing constraints limit vendor outreach capabilities.
- Employee Recruitment – the Division has benefited from low turnover. This has masked a weakness in the current organizational structure. Namely, procurement and budget are two separate professions and rarely do employees have experience in both (unless they are coming from smaller organizations that do not allow for specialization or have operated as finance department managers/directors). The result is that it limits the attractiveness of position openings to professionals. Effectively, you end up having to hire one specialization and train for the other. This limits employee effectiveness in the short-term.
- employees trained in procurement remains a weak point from an employee recruitment perspective.
- City training – the Division desires to engage in a more structured training program for City staff that includes (a) on demand recorded training sessions along with (b) in person training held throughout the year. Current staffing constraints limit City training to one-on-one questions/answers with those department team members directly responsible for the purchasing/budget functions. An expanded training presence would allow for the education of team members throughout the organization that may benefit from the knowledge.

Reorganization

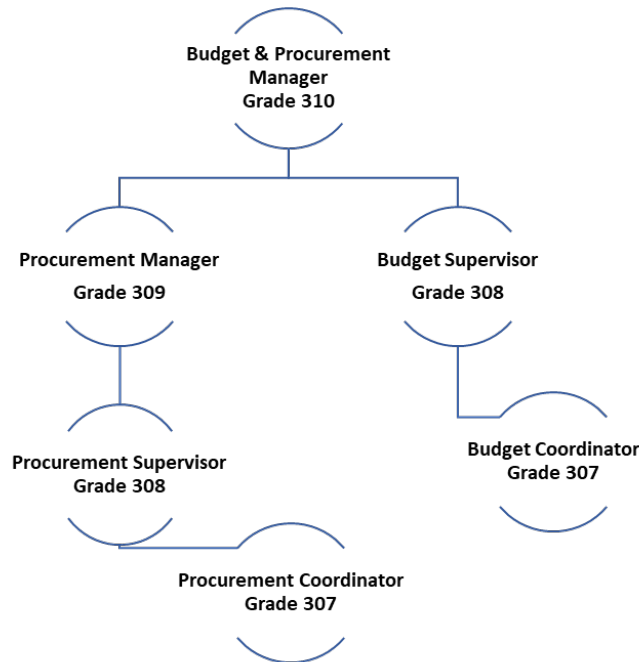
The Division is proposed to reorganize and separate the budget and procurement functions so that each team will have dedicated professionals focused on those distinct specialties while also allowing the staffing capacity to improve on the issues identified above.

Inherent in this reorganization is the following:

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

OPERATING INITIATIVE REQUESTS

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



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

Public Safety

Fire Plans Examiner (new position; +1 FTE)

\$124,750

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Strategic Growth and Redevelopment.
- People Focused Workforce.
- Economic Development.

Description: Public Safety is requesting the addition of a Fire Plans Examiner position (pay grade 308; assumed 5% above paygrade minimum).

As the City of Alpharetta continues to experience incredible growth, the demand for plan review and permitting services within the Fire Marshal's Office (FMO) has increased significantly. The FMO is responsible for reviewing a wide variety of permits beyond just building plan review that is essential for safe development within the city, including Land Disturbance, Fire and Life Safety Systems, Special Use/Events, and more than 17 additional specific permit types. While other city departments have dedicated staff assigned to specific aspects of each type of permitting and inspection process, the FMO

OPERATING INITIATIVE REQUESTS

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

currently lacks a full-time Fire Plans Examiner to manage the increasing volume of more than approximately 3,000 fire-related plan reviews.

The Center for Public Safety Management (CPSM) study recommended the addition of both a full-time and a part-time Fire Plans Examiner to address the growing need for dedicated resources in fire plan review. Despite the recommendation, the Fire Marshal's Office is currently operating without a full-time employee in this role, ultimately requiring numerous members to substitute their primary functions with plan review duties, ultimately expanding the gap of service to the community. Addressing this gap is critical for ensuring effective management and achieving our life safety goals within the City of Alpharetta. The recommended pay for the new position is commensurate with the immediate market to ensure Alpharetta attracts and retains a qualified professional capable of managing the increasing demand for fire plan reviews.

The addition of a Fire Plans Examiner will reduce overtime expenses currently required to cover fire plan reviews, allowing FMO staff to focus on their primary responsibilities. This will also enable the City to process permits more efficiently, leading to faster revenue collection and improved budget predictability. By dedicating resources specifically to fire plan reviews, the City can consistently meet its 10-day plan review turnaround goal, as set by City Council, ensuring timely approvals for developers and businesses. Additionally, maintaining efficient permitting processes supports economic growth and community safety, while also preventing costly backlogs that could necessitate emergency staffing measures. Overall, this investment ensures long-term cost savings, improved service levels, and sustainable growth management for Alpharetta.

Personnel costs are estimated at \$122,000 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), uniforms, general supplies, etc. and totals \$2,750.

Public Works

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

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

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

Due to the number of incoming projects and programmed projects, the Department is unable to adequately oversee construction oversight of the contractors in the field for the installation of City maintained infrastructure. Public Works is requesting an

OPERATING INITIATIVE REQUESTS

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Infrastructure Construction Manager Position to oversee various field operations regarding stormwater improvements. The position not only requires knowledge of reading construction plans, communication skills with the public and contractors, as well as problem-solving skills when unknown issues arise in the field.

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

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

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

\$138,600

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

The City embarked on an energy audit as well as a facility assessment over the last year. The report outlines various capital initiatives and improvements to all the City's facilities. Currently, there is one individual overseeing the crews accomplishing work orders and overseeing vendors accomplishing various tasks in the facilities (electrical, mechanical, structural, painting, etc.). This position will be responsible for overseeing execution of the program, procuring vendors to implement various improvements, maintain the software system associated with the facility assessment, and oversee the Engineering Technician(s) working in the Facility Group. Separating the responsibilities within the Facilities Group will enable supervisors to spend more time ensuring work is accomplished meeting the expectations of the City and enable individuals to become proactive instead of reactive when it comes to implementing improvements.

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

OPERATING INITIATIVE REQUESTS

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

\$112,100

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

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

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

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

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

\$356,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

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

OPERATING INITIATIVE REQUESTS

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

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

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

Recreation, Parks, and Cultural Services

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

Fiscal Year 2026 Annual Action Plan:

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

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

To Improve efficiency for the of delivery existing services, the Recreation, Parks, and Cultural services department is requesting a Parks Services Supervisor II to execute the maintenance and operation plan for the Southern Parks District (Greenway, Alpha Loop, and North Point Corridor). The Southern District Park Services team maintains and operates over 450 acres of park land which includes approximately fifteen (15) miles of the Big Creek Greenway system, portions of the Alpha Loop, six (6) Greenway Access Parks, four (4) Passive Parks and the Program Support of the Preston Ridge Recreation Center. Prior to 2019, the Southern District had been operating with the leadership of a team supervisor. Due to the growth resulting from the 2016 Bond Initiative, this position was reallocated as part of a department restructuring plan.

Over the past five years, the city has added over two (2) miles of Greenway trail connecting to the Forsyth County Greenway, Water Road Park, new portions of the Alpha Loop and the Preston Ridge Community Center to this area. Maintenance support from outsourced services to supplement this absence has reached its saturation point. The expectation of immediate response and daily service can only be met with the addition of more city staff. The anticipated addition of the Encore Gateway Park and the Alpha

OPERATING INITIATIVE REQUESTS

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Link which will connect the Alpha Loop to the Greenway will also be under the operational control of this team. The additional demand on this division requires the addition of a supervisor to achieve the high service standard for this area.

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

Grounds Repair and Maintenance

\$50,000

Fiscal Year 2026 Annual Action Plan:

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

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

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

This initiative is included within the energy savings performance contract ("ESPC" contained within the current City facility condition assessment project) referenced under the *Augment Annual Capital Contribution* operating initiative recommended herein. Specifically, the ESPC phase of the facility condition assessment project includes replacement and upgrade of facility, field, and court lighting. As such, this request can be removed should the city move forward with the ESPC phase.

Community Development

Code Enforcement Officer (new position; +1 FTE)

\$100,900

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

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

- Completing all types of complaints for residential and commercial properties in the City and any required inspections including any evening and/or weekend enforcement actions.

OPERATING INITIATIVE REQUESTS

- Completing reports and data entry on inspections and enforcement actions.
- Assisting with non-licensing Code issues as time allows.

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

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

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

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

OPERATING INITIATIVE REQUESTS

911 Fund

Public Safety (911 Fund)

Administrative Assistant II (new position; +1 FTE)

\$99,450

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- People Focused Workforce.

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

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

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

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

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

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 2026 budget. The following schedules provide readers with revenue and expenditure summaries from several different perspectives including:

- **Citywide Budget Summary by Fund**

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

- **Citywide Budget Summary by Revenue Source**

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

- **Citywide Budget Summary by Department Expenditures**

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

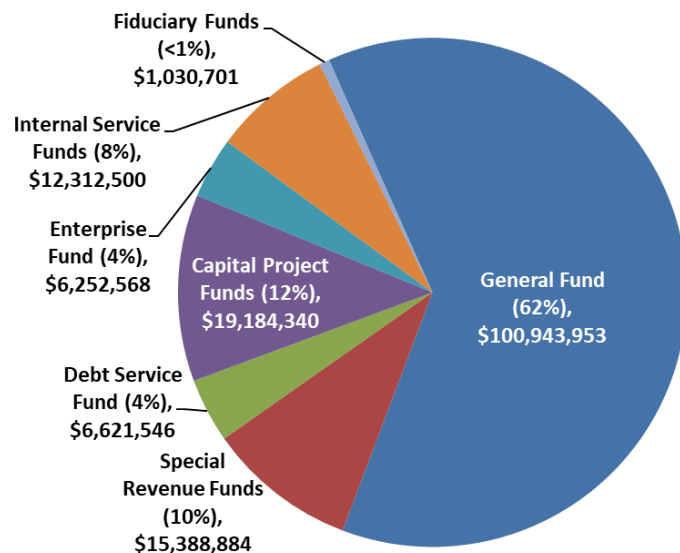
- **Citywide Budget Summary by Expenditure Category**

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

CITYWIDE BUDGET SUMMARIES

Summary by Fund Type

**FY 2026 Citywide Budget
totals \$162 Million**



The Fiscal Year 2026 budget for all funds totals \$162 million. The city budget includes appropriations for the following fund types:

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

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

Capital Project Funds: These Funds are used for various citywide capital projects. Projected funding for FY 2026 is from interest earnings, fund balance, and transfers from other funds. The adopting budget ordinance will authorize unspent appropriations from fiscal year 2025 to be re-appropriated to continue previously

approved projects. As such, these appropriations are not reflected herein.

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

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

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

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

CITYWIDE BUDGET SUMMARIES

Summary by Fund

FY 2026 Budget

	Revenues*	Expenditures	Balanced Budget
General Fund	\$ 100,943,953	\$ 100,943,953	√ **
Special Revenue Funds:			
Asset Forfeiture Fund	\$ 290,000	\$ 290,000	√
E911 Fund	4,918,884	4,918,884	√
Impact Fee Fund	1,060,000	1,060,000	√
Hotel/Motel Fund	9,120,000	9,120,000	√
	\$ 15,388,884	\$ 15,388,884	
Capital/Grant Funds:			
Capital Projects Fund	\$ 9,084,340	\$ 9,084,340	√
Stormwater Capital Fund	2,000,000	2,000,000	√
TSPLOST 1 Capital Fund	700,000	700,000	√
TSPLOST 2 Capital Fund	7,400,000	7,400,000	√
	\$ 19,184,340	\$ 19,184,340	
Debt Service Fund	\$ 6,621,546	\$ 6,621,546	√
Enterprise Fund:			
Solid Waste Fund	\$ 6,252,568	\$ 6,252,568	√
Internal Service Funds:			
Risk Management Fund	\$ 2,262,500	\$ 2,262,500	√
Medical Insurance Fund	10,050,000	10,050,000	√
	\$ 12,312,500	\$ 12,312,500	
Fiduciary Funds:			
OPEB Retirement Reimbursement Plan Trust Fund	\$ 1,030,701	\$ 1,030,701	√
Total	\$ 161,734,492	\$ 161,734,492	√

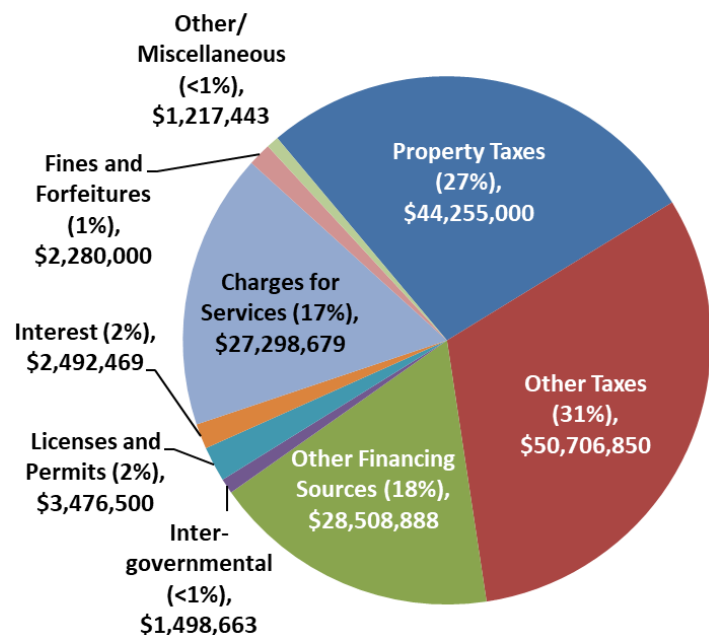
* Includes Operating Revenues of \$121.2 million along with Non-Operating Revenues of \$40.5 million. Non-Operating Revenues represent sources such as fund balance, inter-fund transfers, inter-fund allocations, etc.

**Includes \$1.7 Million reduction in the Annual Capital Appropriation (from \$4 million in FY 2025 to \$2.3 million in FY 2026).

CITYWIDE BUDGET SUMMARIES

Summary by Revenue Source

**FY 2026 Citywide Budget
totals \$162 Million**



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

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

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

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

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

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

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

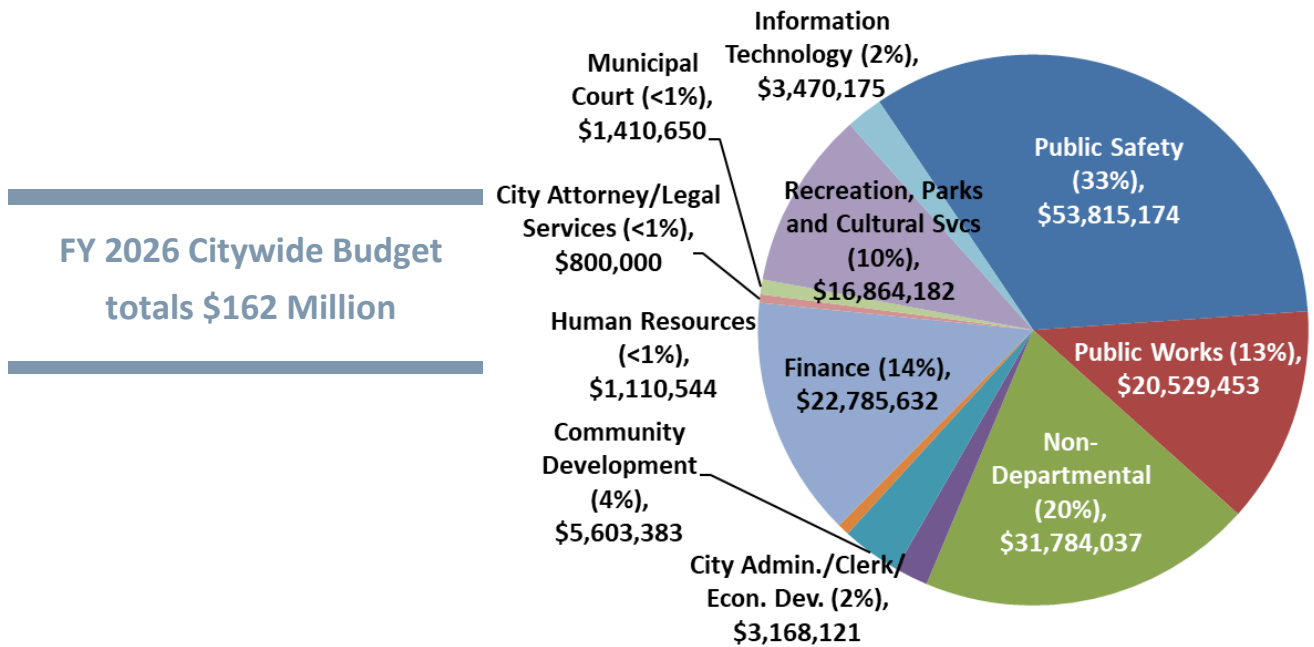
Interest: Includes investment earnings on city funds.

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

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

CITYWIDE BUDGET SUMMARIES

Summary by Department Expenditures



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

Mayor and City Council

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

Community Development

Public Works

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

Human Resources

Information Technology

Legal Services (City Attorney)

Municipal Court

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

Recreation, Parks & Cultural Services

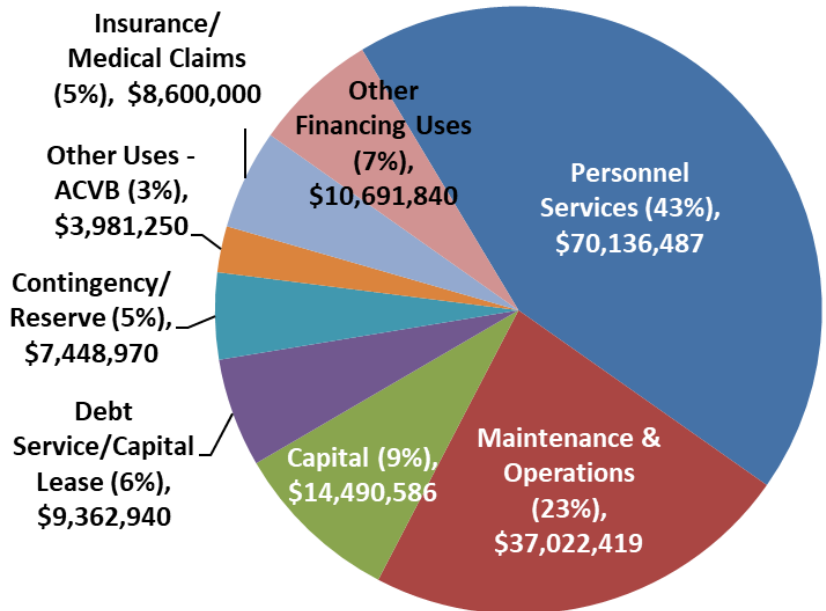
Non-Departmental (interfund transfers, contingency/reserves, Hotel/Motel Fund distributions, debt service, activities within the OPEB Retirement Reimbursement Plan Trust Fund, etc.)

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

CITYWIDE BUDGET SUMMARIES

Summary by Expenditure Category

**FY 2026 Citywide Budget
totals \$162 Million**



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

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

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

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

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

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

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

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

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

CITYWIDE BUDGET SUMMARIES

Consolidated Summary (Revenues by Source/Expenditures by Department)

	General Fund	Special Revenue Funds				Capital Project Funds		
		Asset Forfeiture Fund	E911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Projects Fund	Stormwater Capital Fund	TSPLOST 1 Capital Fund
REVENUES:								
Property Taxes	\$ 38,079,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes/TSPLOST	22,440,500	-	-	-	-	-	-	-
Other Taxes	19,165,400	-	950	-	9,100,000	-	-	-
Licenses and Permits	3,476,500	-	-	-	-	-	-	-
Intergovernmental Revenue	368,663	-	1,130,000	-	-	-	-	-
Charges for Services	5,312,100	-	3,750,000	-	-	-	-	-
Fines and Forfeitures	2,280,000	-	-	-	-	-	-	-
Interest Earnings	1,150,000	-	37,934	-	20,000	300,000	100,000	300,000
Other/Miscellaneous	242,242	-	-	-	-	-	-	-
subtotal	\$ 92,514,405	\$ -	\$ 4,918,884	\$ -	\$ 9,120,000	\$ 300,000	\$ 100,000	\$ 300,000
Other Financing Sources								
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,379,340	\$ 1,900,000	\$ -
Interfund Transfer from Hotel/Motel Fund	3,412,500	-	-	-	-	-	-	-
Budgeted Fund Balance	5,017,048	290,000	-	1,060,000	-	3,405,000	-	400,000
subtotal	\$ 8,429,548	\$ 290,000	\$ -	\$ 1,060,000	\$ -	\$ 8,784,340	\$ 1,900,000	\$ 400,000
Total Revenues	\$ 100,943,953	\$ 290,000	\$ 4,918,884	\$ 1,060,000	\$ 9,120,000	\$ 9,084,340	\$ 2,000,000	\$ 700,000
EXPENDITURES:								
Mayor and City Council	\$ 393,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Administration/City Clerk/Econ. Dev.	3,118,121	-	-	-	-	50,000	-	-
Finance	4,220,564	-	-	-	-	-	-	-
Legal Services	800,000	-	-	-	-	-	-	-
Information Technology	2,572,375	-	-	-	-	897,800	-	-
Human Resources	1,110,544	-	-	-	-	-	-	-
Municipal Court	1,410,650	-	-	-	-	-	-	-
Public Safety	46,301,128	28,952	4,918,884	-	-	2,305,162	-	-
Non-Allocated (Reserve)	-	261,048	-	-	-	-	-	-
Public Works	11,483,060	-	-	-	-	2,377,500	2,000,000	-
Recreation, Parks and Cultural Services	14,829,182	-	-	525,000	-	1,510,000	-	-
Community Development	4,884,783	-	-	-	-	183,600	-	-
Non-Allocated (Reserve)	-	-	-	535,000	-	-	-	-
Non-Departmental	-	-	-	-	5,500	-	-	-
Insurance Premiums (Risk Fund)	1,060,500	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	3,981,250	-	-	-
Bond Debt Service (Principal and Interest)*	291,065	-	-	-	1,448,713	-	-	-
Contingency	975,000	-	-	-	-	-	-	-
Non-Allocated (Reserve)	214,500	-	-	-	272,037	1,760,278	-	700,000
subtotal	\$ 93,664,613	\$ 290,000	\$ 4,918,884	\$ 1,060,000	\$ 5,707,500	\$ 9,084,340	\$ 2,000,000	\$ 700,000
Other Financing Uses								
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,412,500	\$ -	\$ -	\$ -
Interfund Transfer to Capital Funds	7,279,340	-	-	-	-	-	-	-
subtotal	\$ 7,279,340	\$ -	\$ -	\$ -	\$ 3,412,500	\$ -	\$ -	\$ -
Total Expenditures	\$ 100,943,953	\$ 290,000	\$ 4,918,884	\$ 1,060,000	\$ 9,120,000	\$ 9,084,340	\$ 2,000,000	\$ 700,000

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

CITYWIDE BUDGET SUMMARIES

	Capital Project Fund		Enterprise Fund		Internal Service Funds		Fiduciary Funds	
	TSPLOST 2 Capital Fund	Debt Service Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPEB Reimb. Fund		TOTAL
REVENUES:								
Property Taxes	\$ -	\$ 6,176,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,255,000
Local Option Sales Taxes/TSPLOST	-	-	-	-	-	-	-	22,440,500
Other Taxes	-	-	-	-	-	-	-	28,266,350
Licenses and Permits	-	-	-	-	-	-	-	3,476,500
Intergovernmental Revenue	-	-	-	-	-	-	-	1,498,663
Charges for Services	-	-	6,235,000	1,951,579	10,050,000	-	-	27,298,679
Fines and Forfeitures	-	-	-	-	-	-	-	2,280,000
Interest Earnings	400,000	50,546	17,568	60,921	-	55,500	-	2,492,469
Other/Miscellaneous	-	-	-	-	-	975,201	-	1,217,443
<i>subtotal</i>	\$ 400,000	\$ 6,226,546	\$ 6,252,568	\$ 2,012,500	\$ 10,050,000	\$ 1,030,701	-	\$ 133,225,604
Other Financing Sources								
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,279,340
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	-	3,412,500
Budgeted Fund Balance	7,000,000	395,000	-	250,000	-	-	-	17,817,048
<i>subtotal</i>	\$ 7,000,000	\$ 395,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 28,508,888
Total Revenues	\$ 7,400,000	\$ 6,621,546	\$ 6,252,568	\$ 2,262,500	\$ 10,050,000	\$ 1,030,701	-	\$ 161,734,492
EXPENDITURES:								
Mayor and City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393,141
City Administration/City Clerk/Econ. Dev.	-	-	-	-	-	-	-	3,168,121
Finance	-	-	6,252,568	2,262,500	10,050,000	-	-	22,785,632
Legal Services	-	-	-	-	-	-	-	800,000
Information Technology	-	-	-	-	-	-	-	3,470,175
Human Resources	-	-	-	-	-	-	-	1,110,544
Municipal Court	-	-	-	-	-	-	-	1,410,650
Public Safety	-	-	-	-	-	-	-	53,554,126
Non-Allocated (Reserve)	-	-	-	-	-	-	-	261,048
Public Works	4,668,893	-	-	-	-	-	-	20,529,453
Recreation, Parks and Cultural Services	-	-	-	-	-	-	-	16,864,182
Community Development	-	-	-	-	-	-	-	5,068,383
Non-Allocated (Reserve)	-	-	-	-	-	-	-	535,000
Non-Departmental	-	11,000	-	-	-	1,030,701	-	1,047,201
Insurance Premiums (Risk Fund)	-	-	-	-	-	-	-	1,060,500
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	-	3,981,250
Bond Debt Service (Principal and Interest)*	-	6,610,546	-	-	-	-	-	8,350,324
Contingency	-	-	-	-	-	-	-	975,000
Non-Allocated (Reserve)	2,731,107	-	-	-	-	-	-	5,677,922
<i>subtotal</i>	\$ 7,400,000	\$ 6,621,546	\$ 6,252,568	\$ 2,262,500	\$ 10,050,000	\$ 1,030,701	-	\$ 151,042,652
Other Financing Uses								
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,412,500
Interfund Transfer to Capital Funds	-	-	-	-	-	-	-	7,279,340
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,691,840
Total Expenditures	\$ 7,400,000	\$ 6,621,546	\$ 6,252,568	\$ 2,262,500	\$ 10,050,000	\$ 1,030,701	-	\$ 161,734,492

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

CITYWIDE BUDGET SUMMARIES

Consolidated Summary (Revenues by Source/Expenditures by Category)

	Special Revenue Funds					Capital Project Funds		
	General Fund	Asset Forfeiture Fund	E911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Project Fund	Stormwater Capital Fund	TSPLOST 1 Capital Fund
REVENUES:								
Property Taxes	\$ 38,079,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes/TSPLOST	22,440,500	-	-	-	-	-	-	-
Other Taxes	19,165,400	-	950	-	9,100,000	-	-	-
Licenses and Permits	3,476,500	-	-	-	-	-	-	-
Intergovernmental Revenue	368,663	-	1,130,000	-	-	-	-	-
Charges for Services	5,312,100	-	3,750,000	-	-	-	-	-
Fines and Forfeitures	2,280,000	-	-	-	-	-	-	-
Interest Earnings	1,150,000	-	37,934	-	20,000	300,000	100,000	300,000
Other/Miscellaneous	242,242	-	-	-	-	-	-	-
<i>subtotal</i>	\$ 92,514,405	\$ -	\$ 4,918,884	\$ -	\$ 9,120,000	\$ 300,000	\$ 100,000	\$ 300,000
Other Financing Sources								
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,379,340	\$ 1,900,000	\$ -
Interfund Transfer from Hotel/Motel Fund	3,412,500	-	-	-	-	-	-	-
Budgeted Fund Balance	5,017,048	290,000	-	1,060,000	-	3,405,000	-	400,000
<i>subtotal</i>	\$ 8,429,548	\$ 290,000	\$ -	\$ 1,060,000	\$ -	\$ 8,784,340	\$ 1,900,000	\$ 400,000
Total Revenues	\$ 100,943,953	\$ 290,000	\$ 4,918,884	\$ 1,060,000	\$ 9,120,000	\$ 9,084,340	\$ 2,000,000	\$ 700,000
EXPENDITURES:								
Personnel Services	\$ 65,030,388	\$ -	\$ 4,030,093	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance and Operations	25,827,365	-	888,791	-	5,500	370,000	-	-
Capital	313,679	28,952	-	525,000	-	6,954,062	2,000,000	-
Debt Service (Capital Lease/Other)	1,012,616	-	-	-	-	-	-	-
Debt Service (Bond)	291,065	-	-	-	1,448,713	-	-	-
Other								
Insurance/Medical Claims	-	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	3,981,250	-	-	-
Contingency	975,000	-	-	-	-	-	-	-
Non-Allocated (Reserve)	214,500	261,048	-	535,000	272,037	1,760,278	-	700,000
<i>subtotal</i>	\$ 93,664,613	\$ 290,000	\$ 4,918,884	\$ 1,060,000	\$ 5,707,500	\$ 9,084,340	\$ 2,000,000	\$ 700,000
Other Financing Uses								
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,412,500	\$ -	\$ -	\$ -
Interfund Transfer to Capital Funds	7,279,340	-	-	-	-	-	-	-
<i>subtotal</i>	\$ 7,279,340	\$ -	\$ -	\$ -	\$ 3,412,500	\$ -	\$ -	\$ -
Total Expenditures	\$ 100,943,953	\$ 290,000	\$ 4,918,884	\$ 1,060,000	\$ 9,120,000	\$ 9,084,340	\$ 2,000,000	\$ 700,000

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

CITYWIDE BUDGET SUMMARIES

	Capital Project Fund		Enterprise Fund	Internal Service Funds			Fiduciary Fund	
	TSPLOST 2 Capital Fund	Debt Service Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPEB Reimb. Fund		TOTAL
REVENUES:								
Property Taxes	\$ -	\$ 6,176,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,255,000
Local Option Sales Taxes/TSPLOST	-	-	-	-	-	-	-	22,440,500
Other Taxes	-	-	-	-	-	-	-	28,266,350
Licenses and Permits	-	-	-	-	-	-	-	3,476,500
Intergovernmental Revenue	-	-	-	-	-	-	-	1,498,663
Charges for Services	-	-	6,235,000	1,951,579	10,050,000	-	-	27,298,679
Fines and Forfeitures	-	-	-	-	-	-	-	2,280,000
Interest Earnings	400,000	50,546	17,568	60,921	-	55,500	-	2,492,469
Other/Miscellaneous	-	-	-	-	-	975,201	-	1,217,443
<i>subtotal</i>	\$ 400,000	\$ 6,226,546	\$ 6,252,568	\$ 2,012,500	\$ 10,050,000	\$ 1,030,701	-	\$ 133,225,604
Other Financing Sources								
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,279,340
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	-	3,412,500
Budgeted Fund Balance	7,000,000	395,000	-	250,000	-	-	-	17,817,048
<i>subtotal</i>	\$ 7,000,000	\$ 395,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 28,508,888
Total Revenues	\$ 7,400,000	\$ 6,621,546	\$ 6,252,568	\$ 2,262,500	\$ 10,050,000	\$ 1,030,701	-	\$ 161,734,492
EXPENDITURES:								
Personnel Services	\$ -	\$ -	\$ 100,805	\$ -	\$ -	\$ 975,201	\$ -	\$ 70,136,487
Maintenance and Operations	-	11,000	6,151,763	1,412,500	2,300,000	55,500	-	37,022,419
Capital	4,668,893	-	-	-	-	-	-	14,490,586
Debt Service (Capital Lease/Other)	-	-	-	-	-	-	-	1,012,616
Debt Service (Bond)	-	6,610,546	-	-	-	-	-	8,350,324
Other								
Insurance/Medical Claims	-	-	-	850,000	7,750,000	-	-	8,600,000
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	-	3,981,250
Contingency	-	-	-	-	-	-	-	975,000
Non-Allocated (Reserve)	2,731,107	-	-	-	-	-	-	6,473,970
<i>subtotal</i>	\$ 7,400,000	\$ 6,621,546	\$ 6,252,568	\$ 2,262,500	\$ 10,050,000	\$ 1,030,701	-	\$ 151,042,652
Other Financing Uses								
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,412,500
Interfund Transfer to Capital Funds	-	-	-	-	-	-	-	7,279,340
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,691,840
Total Expenditures	\$ 7,400,000	\$ 6,621,546	\$ 6,252,568	\$ 2,262,500	\$ 10,050,000	\$ 1,030,701	-	\$ 161,734,492

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

CITYWIDE BUDGET SUMMARIES

Personnel Listing by Department

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Recommended FY 2026	Variance
Detail by Department:						
General Fund						
** Mayor & City Council	7.0	7.0	7.0	7.0	7.0	-
City Administration, City Clerk,						
Economic Development	6.0	6.0	9.0	11.0	11.0	-
* Finance	21.5	21.5	21.5	21.5	20.5	(1.0)
Information Technology	13.0	13.0	13.0	13.0	13.0	-
Human Resources	3.0	4.0	4.0	5.0	5.0	-
Municipal Court	7.0	6.5	6.5	7.5	7.5	-
* Public Safety	232.5	238.5	243.5	243.5	243.5	-
* Public Works	51.0	51.0	50.0	50.0	50.0	-
Recreation, Parks & Cultural						
* Services	48.0	49.0	49.5	49.5	49.5	-
Community Development	32.0	32.0	33.0	31.0	31.0	-
subtotal	421.0	428.5	437.0	439.0	438.0	(1.0)
E-911 Fund (Special Revenue Fund)						
Public Safety	32.0	32.0	32.0	32.0	32.0	-
Information Technology	1.0	1.0	1.0	1.0	1.0	-
subtotal	33.0	33.0	33.0	33.0	33.0	-
Solid Waste Fund (Enterprise Fund)						
Finance	1.0	1.0	1.0	1.0	1.0	-
Full-Time Equivalent (FTE)						
Positions	455.0	462.5	471.0	473.0	472.0	(1.0) *

Notes:

FY 2025 included the addition of four (4) new full-time equivalent positions that were contingent upon a mid-year review of revenue trends. These positions were not funded in FY 2025 and were removed from the authorized position count for FY 2025. The remaining position variance relates to one vacant (1) full-time equivalent position (Treasury Services Manager) within the Finance Department that was unfunded during the COVID pandemic and has not been reinstated. This position will be revisited in the future as needs dictate.

*** Position status updated to align with Human Resources classifications.

Please Note: These counts reflect authorized staffing only. Please refer to the *Operating Initiative Requests* section for new staffing requests.

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 2026 General Fund budget. The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **General Fund Summary**

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

- **Statement of Budgetary Comparisons**

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

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

This statement provides a historical comparison of revenues and expenditures for fiscal years 2022-2026. 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.

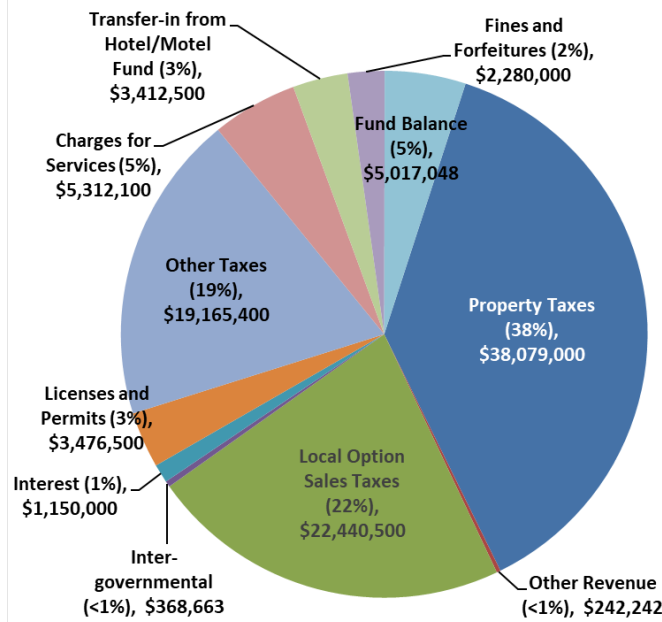
- **Budget Narrative**

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

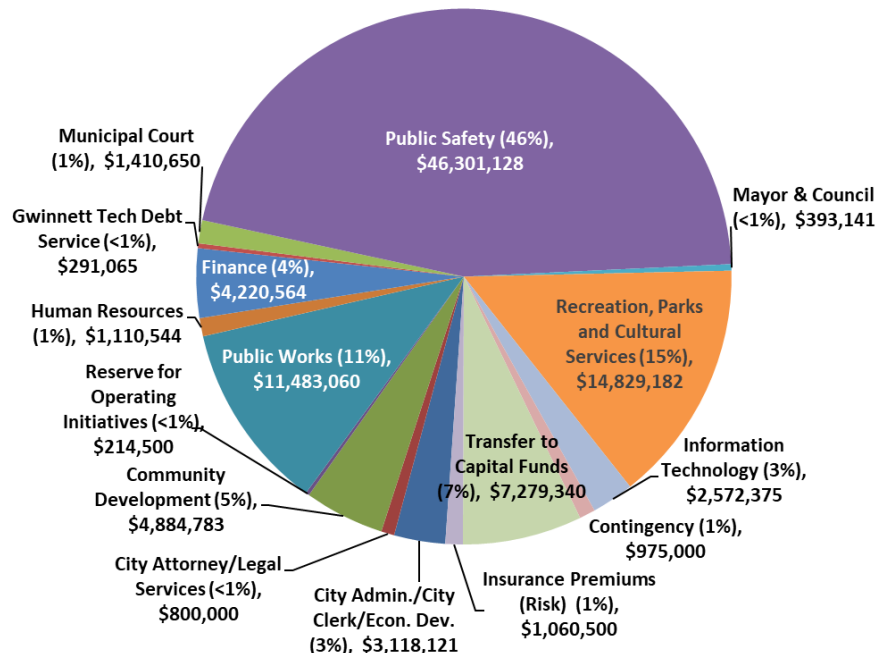
GENERAL FUND SUMMARY

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 2026 General Fund Budget

totals \$101 Million

GENERAL FUND SUMMARY

Statement of Budgetary Comparisons

	FY 2025 AMENDED BUDGET	FY 2026 RECOMMENDED BUDGET	\$ Variance	% Variance
Revenues:				
Property Taxes:				
Current Year	\$ 33,180,000	\$ 34,075,000	\$ 895,000	2.7%
Motor Vehicle Title Tax Fee	3,950,000	3,625,000	(325,000)	-8.2%
Prior Year/Delinquent/MV	307,000	379,000	72,000	23.5%
Local Option Sales Tax	22,250,000	22,440,500	190,500	0.9%
Other Taxes	18,185,300	19,165,400	980,100	5.4%
Licenses & Permits	3,196,500	3,476,500	280,000	8.8%
Intergovernmental	370,926	368,663	(2,263)	-0.6%
Charges for Services	5,344,880	5,312,100	(32,780)	-0.6%
Fines & Forfeitures	2,605,000	2,280,000	(325,000)	-12.5%
Interest	1,100,000	1,150,000	50,000	4.5%
Other Revenues	239,537	242,242	2,705	1.1%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	3,468,750	3,412,500	(56,250)	-1.6%
Total Operating Revenues	\$ 94,197,893	\$ 95,926,905	\$ 1,729,012	1.8%
Fund Balance Carryforward	9,447,780	5,017,048		
Total Revenues	\$ 103,645,673	\$ 100,943,953		
Expenditures (by Category):				
Personnel Services:				
Salaries/Overtime/Seasonal	\$ 40,858,172	\$ 41,662,369	\$ 804,197	2.0%
Group Insurance	10,136,444	10,173,858	37,414	0.4%
Pension (Defined Benefit)	3,537,725	3,782,091	244,366	6.9%
Pension (401A)	4,007,115	4,292,062	284,947	7.1%
Miscellaneous Benefits	4,974,122	5,120,008	145,886	2.9%
subtotal	\$ 63,513,578	\$ 65,030,388	\$ 1,516,810	2.4%
Maintenance and Operations:				
Professional Services	\$ 3,875,499	\$ 3,864,750	\$ (10,749)	-0.3%
Tech Alpharetta contribution	95,000	10,000	(85,000)	-89.5%
Runoff Election (Fulton County IGA est.)	-	150,000	150,000	-
Repair/Maintenance	2,341,801	2,521,950	180,149	7.7%
Fire Station 85 Remediation	223,371	-	(223,371)	-
Maintenance Contracts	3,946,234	3,911,447	(34,787)	-0.9%
N.F. Regional Radio System Authority*	-	740,000	740,000	-
Professional Services (IT)	4,701,723	5,051,992	350,269	7.4%
CentralSquare (current PS CAD/RMS)*	-	244,950	244,950	-
General Supplies	1,313,091	1,265,370	(47,721)	-3.6%
Utilities	3,277,825	3,437,875	160,050	4.9%
Fuel	673,250	672,500	(750)	-0.1%
Uniforms	450,210	506,300	56,090	12.5%
Travel/Training	729,187	618,738	(110,449)	-15.1%
Legal Services	1,000,000	800,000	(200,000)	-20.0%
Insurance Premiums (Risk Fund)	966,800	1,060,500	93,700	9.7%
Miscellaneous	1,035,556	970,993	(64,563)	-6.2%
subtotal	\$ 24,629,547	\$ 25,827,365	\$ 1,197,818	4.9%
Capital/Lease:				
Portable Radio Lease*	\$ 987,466	\$ 1,100,288	\$ 112,822	11.4%
	-	226,007	226,007	-
	\$ 987,466	\$ 1,326,295	\$ 338,829	34.3%
Other Uses:				
Contingency	\$ 780,324	\$ 975,000	\$ 194,676	24.9%
Gwinnett Tech Contribution (Debt Svc)	286,978	291,065	4,087	1.4%
subtotal	\$ 1,067,302	\$ 1,266,065	\$ 198,763	18.6%
Total Operating Expenditures	\$ 90,197,893	\$ 93,450,113	\$ 3,252,220	3.6%
Reserve for Operating Initiatives	-	214,500		
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	9,447,780	5,017,048		
Capital Program	4,000,000	2,262,292		
Preliminary Total Expenditures	\$ 103,645,673	\$ 100,943,953		

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

GENERAL FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
Beginning Fund Balance:	\$ 35,676,599	\$ 42,887,619	\$ 42,565,605	\$ 37,984,828	\$ 28,537,048
Revenues:					
Property Taxes	\$ 30,128,446	\$ 31,815,004	\$ 35,011,561	\$ 37,437,000	\$ 38,079,000
Local Option Sales Taxes	20,552,835	21,516,647	22,003,613	22,250,000	22,440,500
Other Taxes	17,098,363	17,716,007	18,084,484	18,185,300	19,165,400
Licenses and Permits	3,253,437	3,750,861	3,157,721	3,196,500	3,476,500
Intergovernmental	433,160	186,554	157,509	370,926	368,663
Charges for Services	4,028,980	4,475,005	4,726,871	5,344,880	5,312,100
Fines and Forfeitures	2,974,013	3,294,775	2,521,315	2,605,000	2,280,000
Interest	(604,350)	1,119,677	1,798,420	1,100,000	1,150,000
Other Revenue	202,198	222,867	225,113	189,537	192,242
	\$ 78,067,082	\$ 84,097,398	\$ 87,686,607	\$ 90,679,143	\$ 92,464,405
Expenditures:					
Mayor and City Council	\$ 350,347	\$ 325,804	\$ 330,619	\$ 394,044	\$ 393,141
* City Admin./City Clerk/Economic Dev.	1,440,308	1,431,114	1,962,226	3,025,435	3,118,121
Finance	3,451,127	3,644,561	3,884,976	4,124,713	4,220,564
Legal Services	1,062,905	789,935	636,323	1,000,000	800,000
Information Technology	1,894,045	2,078,939	2,441,958	2,543,961	2,572,375
Human Resources	606,075	765,239	898,324	1,065,277	1,110,544
Municipal Court	1,080,027	1,114,535	1,140,547	1,362,008	1,410,650
Public Safety	32,217,831	35,338,050	38,510,158	43,748,581	46,301,128
Public Works	8,853,638	9,455,806	10,157,660	11,462,030	11,483,060
Recreation, Parks & Cultural Services	10,281,112	11,925,670	13,424,187	14,704,017	14,829,182
* Community Development	4,081,289	4,305,559	4,668,399	4,733,725	4,884,783
Non-Departmental:					
Contingency	60,167	19,916	9,062	780,324	975,000
(1) Insurance Premiums (Risk Fund)	779,750	823,300	928,885	966,800	1,060,500
Gwinnett Tech Debt Service	289,640	288,640	287,490	286,978	291,065
Reserve for Operating Initiatives	-	-	-	-	214,500
	\$ 66,448,261	\$ 72,307,068	\$ 79,280,814	\$ 90,197,893	\$ 93,664,613
Other Financing Sources (Uses):					
Proceeds from the sale of Capital Assets	\$ 103,210	\$ 46,548	\$ 53,300	\$ 50,000	\$ 50,000
Interfund Transfer:					
Hotel/Motel Fund	2,975,786	3,480,902	3,418,049	3,468,750	3,412,500
Capital Project Fund	(5,966,799)	(11,439,800)	(12,392,818)	(11,843,416)	(5,379,340)
Stormwater Capital Fund	(1,520,000)	(4,200,000)	(3,950,000)	(1,604,364)	(1,900,000)
Asset Forfeiture Fund	-	-	(9,432)	-	-
TAD2 Fund	-	-	(105,670)	-	-
	\$ (4,407,802)	\$ (12,112,350)	\$ (12,986,571)	\$ (9,929,030)	\$ (3,816,840)
Rounding (ACFR Reconciliation)	2	6	1	-	-
Ending Fund Balance: (2)	\$ 42,887,619	\$ 42,565,605	\$ 37,984,828	\$ 28,537,048	\$ 23,520,000
<i>Changes in Fund Balance (actual/est.)</i>	<i>\$ 7,211,020</i>	<i>\$ (322,014)</i>	<i>\$ (4,580,777)</i>	<i>\$ (9,447,780)</i>	<i>\$ (5,017,048)</i>
<i>Personnel (full-time-equivalent)</i>	<i>421.0</i>	<i>428.5</i>	<i>437.0</i>	<i>439.0</i>	<i>438.0</i>

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.

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

GENERAL FUND SUMMARY

Budget Narrative

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

Revenues

FY 2026 General Fund operating revenues are forecasted to grow by 2%, or \$1.7 million, compared to Amended FY 2025.

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

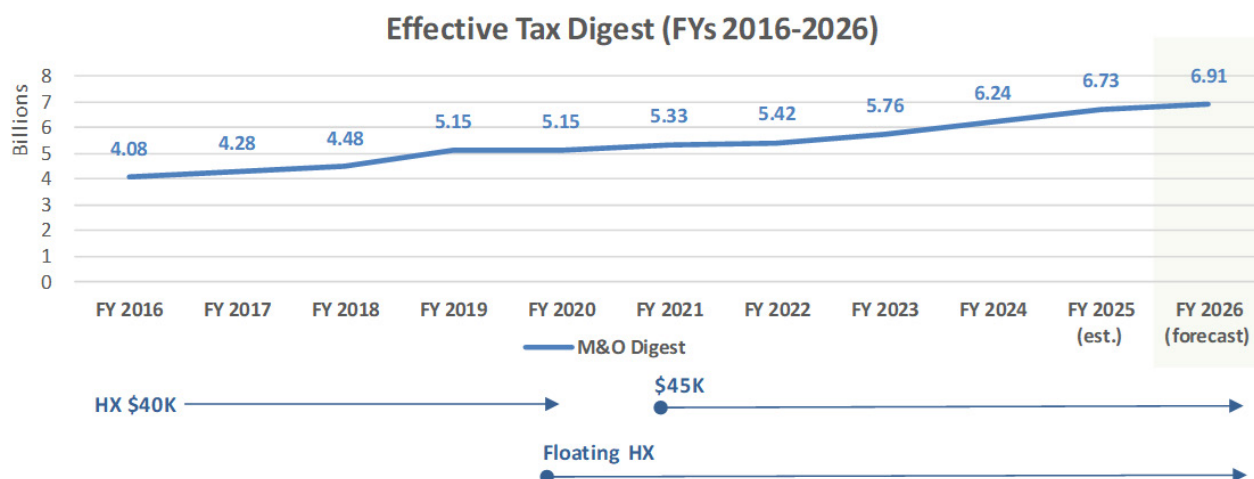
	FY 2025 AMENDED BUDGET	FY 2026 RECOMMENDED BUDGET	\$ Variance	% Variance
Revenues:				
Property Taxes:				
Current Year	\$ 33,180,000	\$ 34,075,000	\$ 895,000	2.7%
Motor Vehicle Title Tax Fee	3,950,000	3,625,000	(325,000)	-8.2%
Prior Year/Delinquent/MV	307,000	379,000	72,000	23.5%
Local Option Sales Tax	22,250,000	22,440,500	190,500	0.9%
Other Taxes:				
Franchise Fees	6,785,000	7,130,000	345,000	5.1%
Insurance Premium Tax	6,075,000	6,390,000	315,000	5.2%
Alcohol Beverage Excise Tax	2,900,000	2,825,000	(75,000)	-2.6%
Other Taxes	2,425,300	2,820,400	395,100	16.3%
Licenses & Permits	3,196,500	3,476,500	280,000	8.8%
Intergovernmental	370,926	368,663	(2,263)	-0.6%
Charges for Services	5,344,880	5,312,100	(32,780)	-0.6%
Fines & Forfeitures	2,605,000	2,280,000	(325,000)	-12.5%
Interest	1,100,000	1,150,000	50,000	4.5%
Other Revenues	239,537	242,242	2,705	1.1%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	3,468,750	3,412,500	(56,250)	-1.6%
Total Operating Revenues	\$ 94,197,893	\$ 95,926,905	\$ 1,729,012	1.8%
Fund Balance Carryforward	9,447,780	5,017,048		
Total Revenues	\$ 103,645,673	\$ 100,943,953		

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 estimate/forecast for FYs 2025 and 2026. These figures are net of all exemptions (e.g., basic homestead and floating homestead exemptions) and reflect the valuations that account for current year property tax collections.



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

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

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

GENERAL FUND SUMMARY

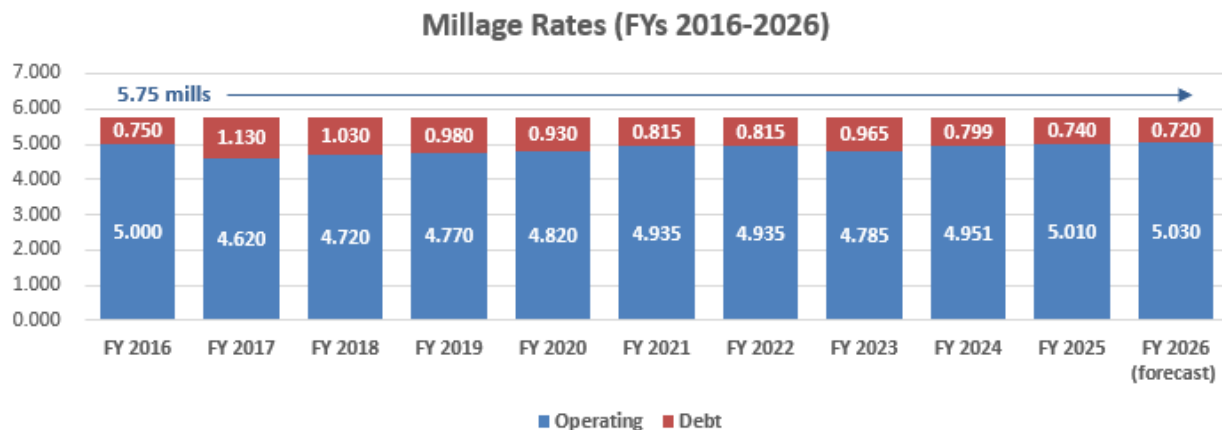
The forecast for FY 2026 builds upon the FY 2025 estimate with the following growth factors coupled with a collection rate of 98% which approximates the historical average:

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

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

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

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



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

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

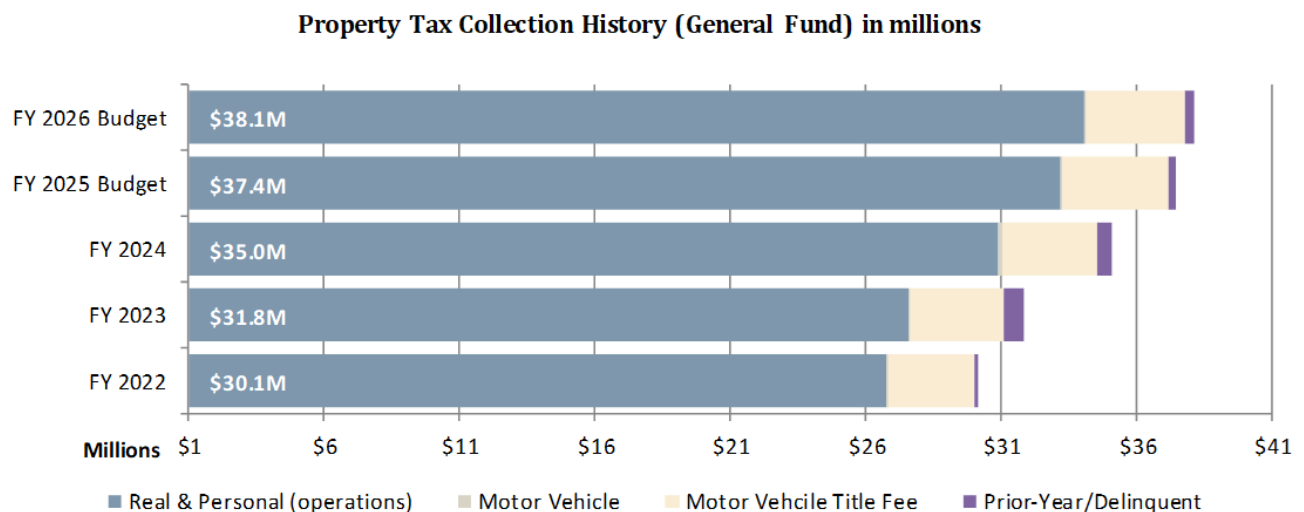
GENERAL FUND SUMMARY

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

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

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

General Fund property taxes are budgeted at \$38.1 million in FY 2026 and represent approximately 38% of General Fund revenues. The chart below depicts a 5-year history of General Fund property tax collections by type.



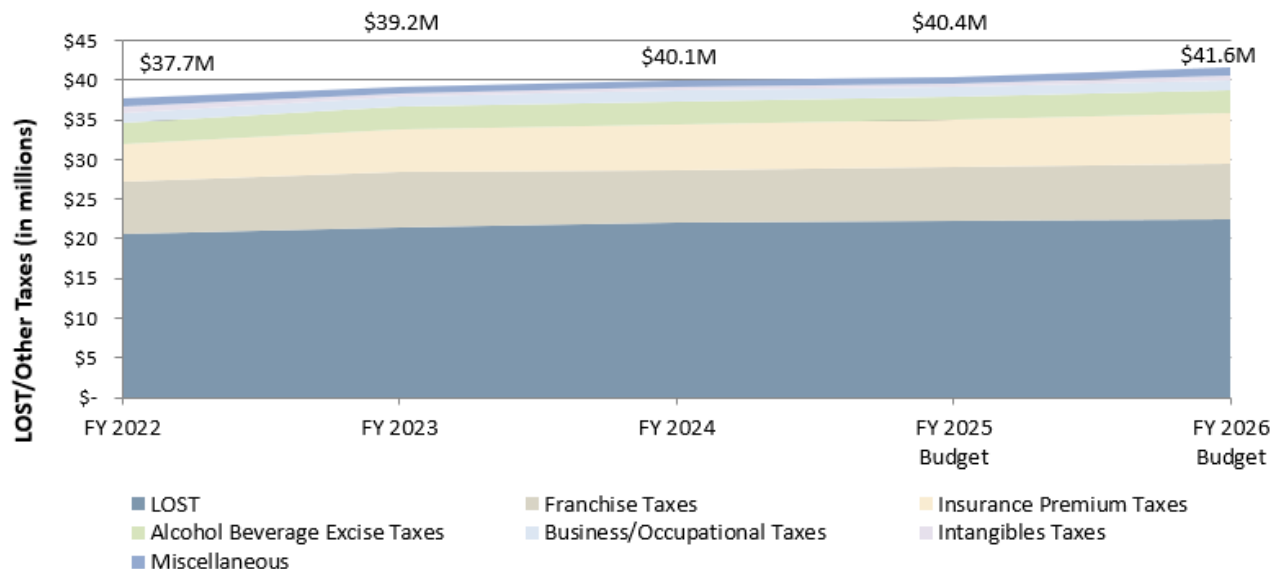
Motor vehicle tax is experiencing declines due to House Bill 386 which phased out motor vehicle taxes on all vehicles titled on or after March 1, 2013. The city is still receiving motor vehicle taxes on vehicles titled before March 1, 2013, until the vehicle is sold/transferred. Accordingly, the city 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). A decrease of -8% is forecasted in FY 2026 for motor vehicle title fees from a budget-to-budget standpoint. Collection trends during fiscal year 2025 indicate revenue collections approximating \$3.5 million resulting in a revised growth trend of 4%. The slow growth in automotive sales, which can be attributed to factors such as high interest rates, supply chain disruptions, rising vehicle prices, and shifting consumer preferences toward retaining used vehicles, may necessitate further adjustments of this revenue forecast moving forward.

Other Taxes (including LOST)

Other taxes account for 41%, or \$41 million, of total General Fund revenue for FY 2026. Specifically, revenue sources within the Other Taxes category include Local Option Sales Taxes (“LOST”), Franchise Taxes, Insurance Premium Taxes, Alcohol Beverage Excise Taxes, etc. The chart below provides a 5-year history of Other Tax collections by type.



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

¹¹ OCGA 48-5C-1.

GENERAL FUND SUMMARY

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

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

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

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

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

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

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

GENERAL FUND SUMMARY

2% compared to the FY 2025 revenue estimate.

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

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

- **Insurance Premium Taxes:** This revenue source represents a percentage of insurers’ gross direct premiums on life, accident, and sickness insurance policies written within the State and totals \$6.4 million in FY 2026 which equates to an increase of 2% over FY 2025 collections (\$6.3 million).

Insurance premium tax is due on the first day of the calendar year and is collected directly by the city.

- **Alcohol Beverage Excise Taxes:** This revenue source represents taxes levied on dealers and wholesalers of alcoholic beverages within the city and totals \$2.8 million in FY 2026. A decrease of -3% is forecasted for FY 2026 from a budget-to-budget standpoint. Actual collections are estimated at \$2.75 million in FY 2025 which equates to a revised growth rate of 3%.

Licenses & Permits

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

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

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

Intergovernmental

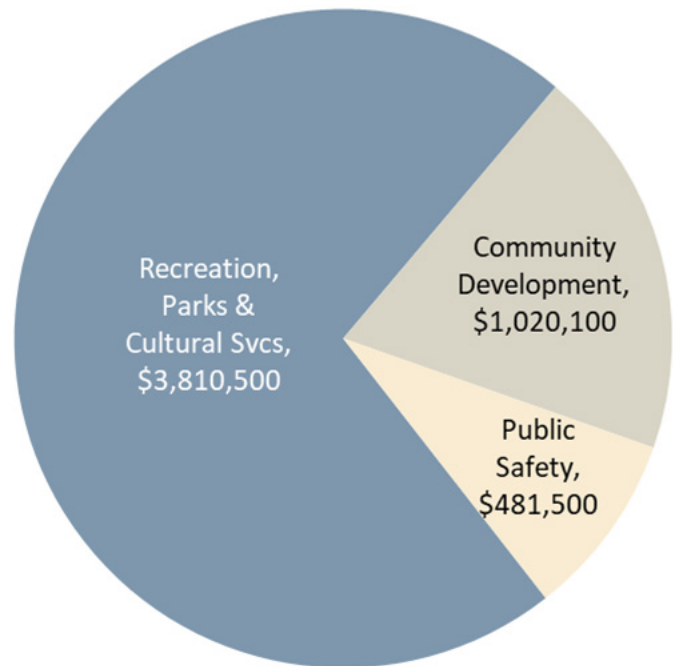
Intergovernmental sources account for <1%, or \$368,663, of total General Fund revenue for FY 2026. This revenue is primarily generated from Intergovernmental Agreements with the City of Milton related to the sharing of court management capabilities and public safety software (Hexagon) as well as overtime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

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 \$5.3 million, of total General Fund revenue. A decrease of -1% is forecasted for FY 2026 from a budget-to-budget standpoint.

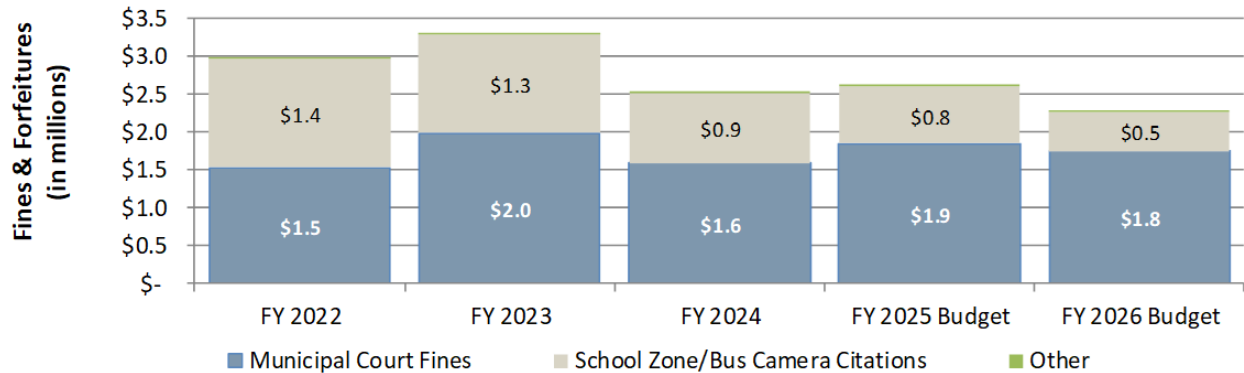
The FY 2025 Budget included appropriations for a Fire Lift Assist Fee that was not implemented, and this revenue source has been removed for FY 2026 (-\$50,000).



GENERAL FUND SUMMARY

Fines & Forfeitures

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



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

Interest

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

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

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

Fund Balance

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

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Expenditures

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

Operating expenditures of the General Fund are forecasted to grow by 3.6% over FY 2025. However, included in this figure is one-time costs for FY 2025 (Fire Station 85 Remediation), one-time costs for FY 2026 (runoff election) as well as a reallocation of \$1.2 million in initiatives from the E911 Fund into the General Fund due to revenue constraints within the E911 Fund. After adjusting for these items, the base operational growth totals 2.5%. The following table compares departmental appropriations within the General Fund:

Expenditures (by Department):	FY 2025 AMENDED BUDGET	FY 2026 RECOMMENDED BUDGET	\$ Variance	% Variance
Mayor and Council	\$ 394,044	\$ 393,141	\$ (903)	-0.2%
City Admin/City Clerk/Economic Dev.	2,930,435	2,958,121	27,686	0.9%
Tech Alpharetta contribution	95,000	10,000	(85,000)	-
Runoff Election (Fulton County IGA est.)	-	150,000	150,000	-
Finance	4,124,713	4,220,564	95,851	2.3%
Legal Services	1,000,000	800,000	(200,000)	-20.0%
Information Technology	2,543,961	2,572,375	28,414	1.1%
Human Resources	1,065,277	1,110,544	45,267	4.2%
Municipal Court	1,362,008	1,410,650	48,642	3.6%
Public Safety	43,748,581	45,090,171	1,341,590	3.1%
N.F. Regional Radio System Authority*	-	740,000	740,000	-
CentralSquare (current PS CAD/RMS)*	-	244,950	244,950	-
Portable Radio Lease*	-	226,007	226,007	-
Public Works	11,238,659	11,483,060	244,401	2.2%
Fire Station 85 Remediation	223,371	-	(223,371)	-
Recreation, Parks & Cultural Services	14,704,017	14,829,182	125,165	0.9%
Community Development	4,733,725	4,884,783	151,058	3.2%
Non-Departmental:				
Contingency	780,324	975,000	194,676	24.9%
Insurance Premiums (Risk Fund)	966,800	1,060,500	93,700	9.7%
Gwinnett Tech Contribution (Debt Svc)	286,978	291,065	4,087	1.4%
Total Operating Expenditures	\$ 90,197,893	\$ 93,450,113	\$ 3,252,220	3.6%
Reserve for Operating Initiatives	-	214,500		
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	9,447,780	5,017,048		
Capital Program	4,000,000	2,262,292		
Total Expenditures	\$ 103,645,673	\$ 100,943,953		

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

GENERAL FUND SUMMARY

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

	FY 2025 AMENDED BUDGET	FY 2026 RECOMMENDED BUDGET	\$ Variance	% Variance
Expenditures (by Category):				
Personnel Services:				
Salaries/Overtime/Seasonal	\$ 40,858,172	\$ 41,662,369	\$ 804,197	2.0%
Group Insurance	10,136,444	10,173,858	37,414	0.4%
Pension (Defined Benefit)	3,537,725	3,782,091	244,366	6.9%
Pension (401A)	4,007,115	4,292,062	284,947	7.1%
OPEB Health Reimbursement Benefit	926,275	915,568	(10,707)	-1.2%
Miscellaneous Benefits	4,047,847	4,204,440	156,593	3.9%
<i>sub total</i>	\$ 63,513,578	\$ 65,030,388	\$ 1,516,810	2.4%
Maintenance and Operations:				
Professional Services	\$ 3,875,499	\$ 3,864,750	\$ (10,749)	-0.3%
Tech Alpharetta contribution	95,000	10,000	(85,000)	-
Runoff Election (Fulton County IGA est.)	-	150,000	150,000	-
Repair/Maintenance	2,341,801	2,521,950	180,149	7.7%
Fire Station 85 Remediation	223,371	-	(223,371)	-
Maintenance Contracts	3,946,234	3,911,447	(34,787)	-0.9%
N.F. Regional Radio System Authority*	-	740,000	740,000	-
Professional Services (IT)	4,701,723	5,051,992	350,269	7.4%
CentralSquare (current PS CAD/RMS)*	-	244,950	244,950	-
General Supplies	1,313,091	1,265,370	(47,721)	-3.6%
Utilities	3,277,825	3,437,875	160,050	4.9%
Fuel	673,250	672,500	(750)	-0.1%
Uniforms	450,210	506,300	56,090	12.5%
Travel/Training	729,187	618,738	(110,449)	-15.1%
Legal Services	1,000,000	800,000	(200,000)	-20.0%
Insurance Premiums (Risk Fund)	966,800	1,060,500	93,700	9.7%
Miscellaneous	1,035,556	970,993	(64,563)	-6.2%
<i>sub total</i>	\$ 24,629,547	\$ 25,827,365	\$ 1,197,818	4.9%
Capital/Lease:				
Base Capital/Lease Needs	\$ 987,466	\$ 1,100,288	\$ 112,822	11.4%
Portable Radio Lease*	-	226,007	226,007	-
<i>sub total</i>	\$ 987,466	\$ 1,326,295	\$ 338,829	34.3%
Other Uses:				
Contingency	\$ 780,324	\$ 975,000	\$ 194,676	24.9%
Gwinnett Tech Contribution (Debt Svc)	286,978	291,065	4,087	1.4%
<i>sub total</i>	\$ 1,067,302	\$ 1,266,065	\$ 198,763	18.6%
Total Operating Expenditures	\$ 90,197,893	\$ 93,450,113	\$ 3,252,220	3.6%
Reserve for Operating Initiatives	-	214,500		
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	9,447,780	5,017,048		
Capital Program	4,000,000	2,262,292		
Total Expenditures	\$ 103,645,673	\$ 100,943,953		

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

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Meeting the Internal Needs of Operating Departments

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

- Management of personnel and compensation program to align with current market environment which includes budgetary adjustments to cover significant inflation in labor costs which are necessary to retain and recruit our highly skilled workforce:
 - Staffing level of 472 full-time equivalents “FTE” (citywide) which includes the reduction of one vacant (1) full-time equivalent position (Treasury Services Manager) within the Finance Department that was unfunded during the COVID pandemic and has not been reinstated. This position will be revisited in the future as needs dictate. Also, this FTE count does not include new position requests set forth in the *Operating Initiative Requests* section of this document.
 - Staffing compensation adjustments aimed at maintaining competitiveness in an inflationary labor market include:
 - Recent compensation adjustments:
 - July 1, 2021: Continuation of the annual performance-based merit program (3% on average) in an estimated cost of \$1 million annually.
 - November 19, 2021: Mid-year 2022 adjustments (combined) in an estimated cost of \$1.9 million annually.
 - Across-the-board 3% salary adjustment for all employees.
 - Additional across-the-board 10% salary adjustment for 911 personnel and sworn Police Officers to maintain market competitiveness in recruitment and retention.
 - July 1, 2022: Increase in the annual performance-based merit program (4% on average) in a total estimated cost of \$1.6 million.
 - July 1, 2022: Salary compression adjustments in an amount totaling \$825,000 annually (including taxes/benefits). Specifically, this initiative represents a continuation of the City’s salary adjustment process and follows the recent adjustments related to maintaining competitiveness within the market. This phase is focused on adjusting internal compression issues

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within our pay structure to ensure we maintain a fair and equitable compensation plan for our employees.

- July 1, 2023: Continuation of the annual performance-based compensation program (4% on average) in a total estimated cost of \$1.8 million.
 - July 1, 2023: This initiative represents a continuation of the City's salary adjustment process aimed at maintaining competitiveness within the market and is estimated at \$1.73 million. Specifically, market-based personnel compensation adjustments are proposed to ensure Alpharetta maintains its capacity to retain and attract our most valuable assets – namely, the team members that deliver excellent service to our community on a daily basis. The forecasted cost reflects salary adjustments and those impacted benefit line items (e.g., FICA, pension, etc.).
 - July 1, 2024: Continuation of the annual performance-based compensation program (4% on average) in a total estimated cost of \$2.2 million. This figure is included within departmental operating budgets.
 - July 1, 2024 (Operating Initiative): Market-based personnel compensation adjustments scheduled for July 1, 2024, in a total estimated cost of \$913,800 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide) to ensure Alpharetta's compensation competitiveness within the market.
- Proposed compensation adjustments:
 - July 1, 2025: Continuation of the annual performance-based compensation program (3% on average) in a total estimated cost of \$1.6 million coupled with targeted market-based compensation adjustments. This figure is included within departmental operating budgets.

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- Increase (4.9% or \$1.2 million) in departmental maintenance and operations budgets (General Fund). However, included in this figure is one-time costs for FY 2025 (Fire Station 85 Remediation), one-time costs for FY 2026 (runoff election) as well as a reallocation of \$1 million in initiatives from the E911 Fund into the General Fund due to revenue constraints within the E911 Fund. After adjusting for these items, the base operational growth totals 1.2%. Also, the funding requests herein do not include the new initiatives set forth within the *Operating Initiative Requests* section of this document as those appropriations will not be disbursed to departmental budgets until authorized by the City Council.
- Specific cost drivers include:
 - Increase in professional services of \$54,251 (1% growth) due primarily to the net impact of the following:
 - City Administration: Decrease in Tech Alpharetta funding of -\$85,000 (from \$95,000 in FY 2025 to \$10,000 in FY 2026) as the operations continue their path to self-sufficiency.
 - City Administration: Increase in election funding of \$150,000 as Fiscal Year 2026, as opposed to 2025, is an election year. On April 18, 2024, the Governor signed House Bill 1312, mandating a statewide Special Primary Election and Special Election in 2025 for Public Service Commission (PSC) Districts 2 and 3.

As a result, Fulton County must conduct a countywide election concurrently with the 2025 Municipal General Elections and the City will not incur costs. If no PSC Runoff Election is required, for the July and December 2025 election dates, municipalities needing a Runoff Election will incur the costs. As previously noted, the City will not incur costs for the general election and has allocated \$150,000 to cover costs for a potential runoff election should one be needed (and assuming no PSC runoff election in which case the City would not incur costs).
 - Decrease in repair/maintenance costs of -\$43,222 (-2% reduction) due primarily to the net impact of the following:
 - Public Safety: Increase in vehicle repair/maintenance of \$145,500 (14% growth) based on current cost trends. Specifically, the city replaces 1/7th of its public safety fleet annually (this equates to a lifetime mileage target of 100,000) to ensure minimal downtime and that our equipment is responsive to service demands. That said, the city is still transitioning from Impala sedans to Explorers SUVs/Tahoe's.

GENERAL FUND SUMMARY

The Impala's have a more costly repair record (than the Explorers) and, with our existing units reaching their mileage targets, we are incurring more repair costs in the short-term as we phase out the legacy Impalas. Additionally, new vehicle availability is still constricted which leads to retaining existing vehicles in excess of the 100,000-mileage target which also impacts maintenance costs.

- Public Works: Decrease in facility repair/maintenance of -\$209,371 as FY 2025 includes one-time funding of Fire Station 85 Remediation costs totaling \$223,371. Upon adjusting for the Fire Station 85 Remediation one-time costs in FY 2025, repair/maintenance costs within Public Works for FY 2026 grew 7% due primarily to an increase in grounds maintenance services of \$35,000 (78% growth) to cover increased contract rates for arborist/tree removal services coupled with forecasted needs based on usage trends within the last several years.
- Increase in maintenance contract costs of \$705,213 (18% growth) due primarily to the following:
 - Public Safety: Transfer of North Fulton Regional Radio System Authority appropriations from the E911 Fund in an amount totaling \$740,000. This initiative was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.
- Increase in IT professional services costs of \$595,219 (13% growth) due to software inflationary growth across all departments with specific drivers denoted below:
 - Public Safety: Transfer of CentralSquare (current Public Safety Records Management/Computer Aided Dispatch system) IT professional services appropriations from the E911 Fund in an amount totaling \$244,950. This initiative was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.

Specifically, the FY 2025 E911 Fund Budget included appropriations totaling \$114,950 for CentralSquare which approximated 6-months of coverage due to original Hexagon (new Public Safety Records Management/Computer Aided Dispatch currently) implementation timeline. As the implementation timeline evolved, so too did our need

GENERAL FUND SUMMARY

to ensure access to the current CentralSquare system and this budget proposal extends operability of both through June 30, 2026.

- Public Safety: Increase in remaining IT professional services (in addition to the CentralSquare costs noted above) of \$176,822 (6% growth) due to coverage of general software inflationary cost growth including cyber security software, Flock camera infrastructure support/maintenance (+\$42,000), expansion of the Mindbase peer support software (+\$20,000), fire promotion testing software (+\$13,000), as well as initial-year maintenance costs for the new phone system (RingCentral).
- Recreation, Parks & Cultural Services: Increase in IT professional services of \$46,117 (9% growth) due to additional funding for the RecWare Park Program Registration software (+\$25,000 as it is funded on a per customer basis and grows along with program participation), as well as coverage of general software inflationary cost growth including cyber security software, initial-year maintenance costs for the new phone system (RingCentral), etc).
- Increase in utility expenses of \$160,050 (5% growth) for electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage). The main driver is electric utility cost growth and is based on usage trends coupled with adjustments for approved GA Power rate increases.
- Increase in uniform expenses of \$56,090 (12.5% growth) primarily within the Public Safety Department to cover cost growth and ensure full funding of all needed components including police uniforms, fire uniforms (station uniforms and footwear, duty gear, related components), etc.
- Decrease in legal services of -\$200,000 to match current cost and usage trends.
- Increase in insurance premium funding (+\$93,700, or 10% growth) to the Risk Management Fund to cover the increasing costs of liability insurance premiums.
- All other departmental maintenance and operations accounts (travel, training, supplies, etc.) declined -\$223,483, or -6%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

GENERAL FUND SUMMARY

- Increase in the departmental operating capital/lease accounts of \$338,829, or 34%, primarily related to the absorption of funding for the Public Safety portable radio capital lease totaling approximately \$226,007 that was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund. Remaining growth drivers include:
 - Increases in Public Safety machinery and equipment of \$112,779 due to multiple initiatives including:
 - Replacement of fire ballistic helmets (\$48,000).
 - Replacement of propane-fueled fire extinguishers (\$15,000).
 - Replacement of fire hoses (\$40,000).
 - Addition of a key control system (\$14,679).
 - Addition of a weather monitoring system (\$15,000).
- Funding from the General Fund which is available for immediate capital investment in 2026 includes the following:
 - \$ 5,017,048 Fund Balance for one-time capital.
 - 2,262,292 Capital Contribution from the General Fund.
 - \$ 7,279,340



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.
 - Operating Initiatives: The funding requests herein do not include the new initiatives set forth within the *Operating Initiative Requests* section of this document as those appropriations will not be disbursed to departmental budgets until authorized by the City Council.
- *Statement of Service and Performance Measures* – multi-year summary of departmental performance measurements.

GENERAL FUND DEPARTMENTAL SUMMARIES

Mayor and City Council

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BRIAN WILL
CITY COUNCIL (POST 2)



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DOUGLAS DERITO
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JIM GILVIN
MAYOR



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Mission Statement

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

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FERGAL BRADY
CITY COUNCIL (POST 5)



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DAN MERKEL
CITY COUNCIL (POST 6)



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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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
EXPENDITURES					
Personnel Services:					
Salaries	\$ 120,050	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Group Insurance	161,751	143,131	142,881	161,119	158,208
FICA	7,213	6,763	7,215	9,455	9,467
Pension (401A Cont./Match)	18,625	14,500	16,188	18,000	18,000
Workers Compensation	3,363	3,153	2,724	2,520	2,724
OPEB Contribution	2,459	2,520	3,000	3,000	3,000
Miscellaneous	3,705	3,755	3,600	3,600	3,755
<i>subtotal</i>	<u>\$ 317,166</u>	<u>\$ 293,822</u>	<u>\$ 295,607</u>	<u>\$ 317,694</u>	<u>\$ 315,154</u>
Maintenance & Operations:					
* Mayor	\$ 4,860	\$ 6,909	\$ 9,200	\$ 9,200	\$ 9,200
* City Council Post 1	4,000	183	2,127	8,000	8,000
* City Council Post 2	8,781	242	20	8,000	8,000
* City Council Post 3	1,226	568	3,133	8,000	8,000
* City Council Post 4	1,154	2,748	1,103	8,000	8,000
* City Council Post 5	3,328	271	2,334	8,000	8,000
* City Council Post 6	1,367	1,013	1,766	8,000	8,000
Miscellaneous	8,464	20,047	15,329	19,150	20,787
<i>subtotal</i>	<u>\$ 33,181</u>	<u>\$ 31,982</u>	<u>\$ 35,011</u>	<u>\$ 76,350</u>	<u>\$ 77,987</u>
Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL	<u>\$ 350,347</u>	<u>\$ 325,804</u>	<u>\$ 330,619</u>	<u>\$ 394,044</u>	<u>\$ 393,141</u>

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The Fiscal Year 2026 Budget for the Mayor and City Council totals \$393,141 and is essentially flat compared to the FY 2025 budget. The Personnel Services category decreased -1%, or -\$2,540, due primarily to changes in group insurance allocations. Authorized personnel totals 7 full-time-equivalents (“FTE”) and represent the following:

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

* Position status updated to align with Human Resources classifications.

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



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

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

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

GENERAL FUND DEPARTMENTAL SUMMARIES

City Administration (including City Clerk and Economic Development)

CHRIS LAGERBLOOM
CITY ADMINISTRATOR



CLagerbloom@alpharetta.ga.us

ASSISTANT CITY
ADMINISTRATOR

VACANT



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



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



Fostering strong sense of community including safety and security.



Providing a business climate that attracts the top echelon companies.

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

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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget*	FY 2026 Recommended Budget
REVENUES					
Licenses and Permits:					
Alcohol Beverage Permits	\$ 2,000	\$ 2,300	\$ 1,500	\$ 1,000	\$ 1,000
Charges for Services:					
Other	1,651	3,818	4,124	1,500	3,000
Other Revenue:	2,178	-	2,343	-	-
TOTAL	\$ 5,829	\$ 6,118	\$ 7,967	\$ 2,500	\$ 4,000
EXPENDITURES					
Personnel Services:					
Salaries (incl. Temp. Svcs)	\$ 727,620	\$ 755,789	\$ 1,032,517	\$ 1,346,791	\$ 1,334,299
Overtime	-	-	269	779	-
Group Insurance	119,329	108,947	161,334	233,906	297,630
FICA	46,446	56,010	69,007	104,977	102,814
Pension (Defined Benefit)	112,581	99,998	64,009	64,727	31,012
Pension (401A Cont./Match)	47,896	95,587	135,494	191,805	208,982
Workers Compensation	18,817	18,610	23,259	28,055	29,686
OPEB Contribution	13,682	16,089	26,215	34,065	32,694
Miscellaneous	12,386	50,444	20,741	21,683	24,678
<i>subtotal</i>	<i>\$ 1,098,756</i>	<i>\$ 1,201,474</i>	<i>\$ 1,532,845</i>	<i>\$ 2,026,788</i>	<i>\$ 2,061,795</i>
Maintenance & Operations:					
Professional Services	\$ 210,843	\$ 70,534	\$ 100,994	\$ 292,752	\$ 383,100
Advertising	17,411	12,786	11,518	171,100	151,300
Employee Training	3,517	9,053	20,198	42,750	37,500
Employee Travel	2,526	5,300	6,622	33,810	28,000
General Supplies	25,682	45,843	39,141	102,891	100,700
Maint. Contracts/IT Services	80,974	81,187	218,810	327,297	346,026
Miscellaneous	600	4,938	32,097	28,047	9,700
<i>subtotal</i>	<i>\$ 341,552</i>	<i>\$ 229,641</i>	<i>\$ 429,381</i>	<i>\$ 998,647</i>	<i>\$ 1,056,326</i>
TOTAL	\$ 1,440,308	\$ 1,431,114	\$ 1,962,226	\$ 3,025,435	\$ 3,118,121

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 2026 Budget for City Administration totals \$3.1 million and represents an increase of 3%, or \$92,686 compared to FY 2025. The Personnel Services category increased 2%, or \$35,007 due to multiple factors including:

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

Authorized personnel total 11 full-time-equivalents ("FTE") and represent the following:

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

* Position adjustments occurred during FY 2025.

The Maintenance and Operations category increased 6%, or \$57,679, due primarily to the following:

- Increase in professional services of \$90,348 (31% growth) due to increases for election costs which are partially offset through reductions in funding for Tech Alpharetta as follows:
 - Increase in election funding of \$150,000 as Fiscal Year 2026, as opposed to 2025, is an election year. On April 18, 2024, the Governor signed House Bill 1312, mandating a statewide Special Primary Election and Special Election in 2025 for Public Service Commission (PSC) Districts 2 and 3. As a result, Fulton County must conduct a countywide election concurrently with the 2025 Municipal General Elections and the City will not incur costs. If no PSC Runoff Election is required, for the July and December 2025 election dates, municipalities needing a Runoff Election will incur the costs. As previously

GENERAL FUND DEPARTMENTAL SUMMARIES

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

- Increase in funding for revenue auditing services of \$24,000.
- Decrease in Tech Alpharetta funding of -\$85,000 (from \$95,000 in FY 2025 to \$10,000 in FY 2026) as the operations continue their path to self-sufficiency.
- Increase in maintenance contracts/IT professional services of \$18,729 (6% growth) due to coverage of general software inflationary cost growth including cyber security software, as well as initial-year maintenance costs for the new phone system (RingCentral) and City website.
- All other departmental maintenance and operations accounts declined -\$51,398, or -14%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

Statement of Revenues and Expenditures

Legal Services General Fund

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

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

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

⁽¹⁾ This is a new metric for FY 2023.

- **Economic Development**

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

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

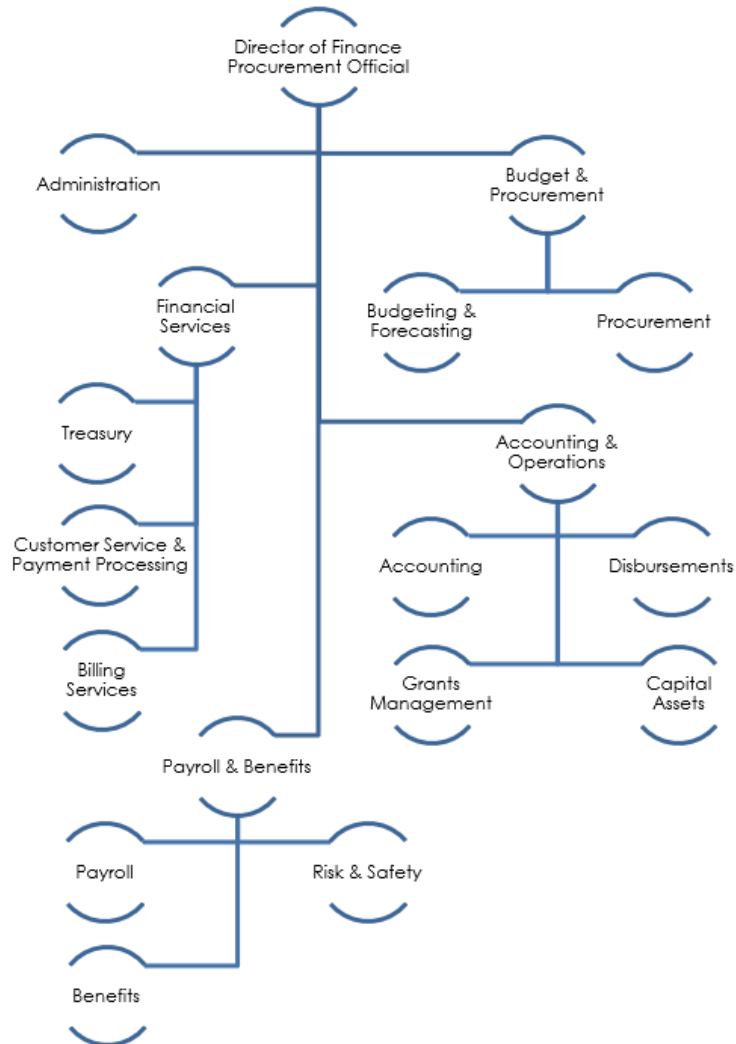
GENERAL FUND DEPARTMENTAL SUMMARIES

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

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

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

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

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

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

GENERAL FUND DEPARTMENTAL SUMMARIES

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

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

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

*** Position adjustments occurred during FY 2025.

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

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

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

- **External Services**

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

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

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



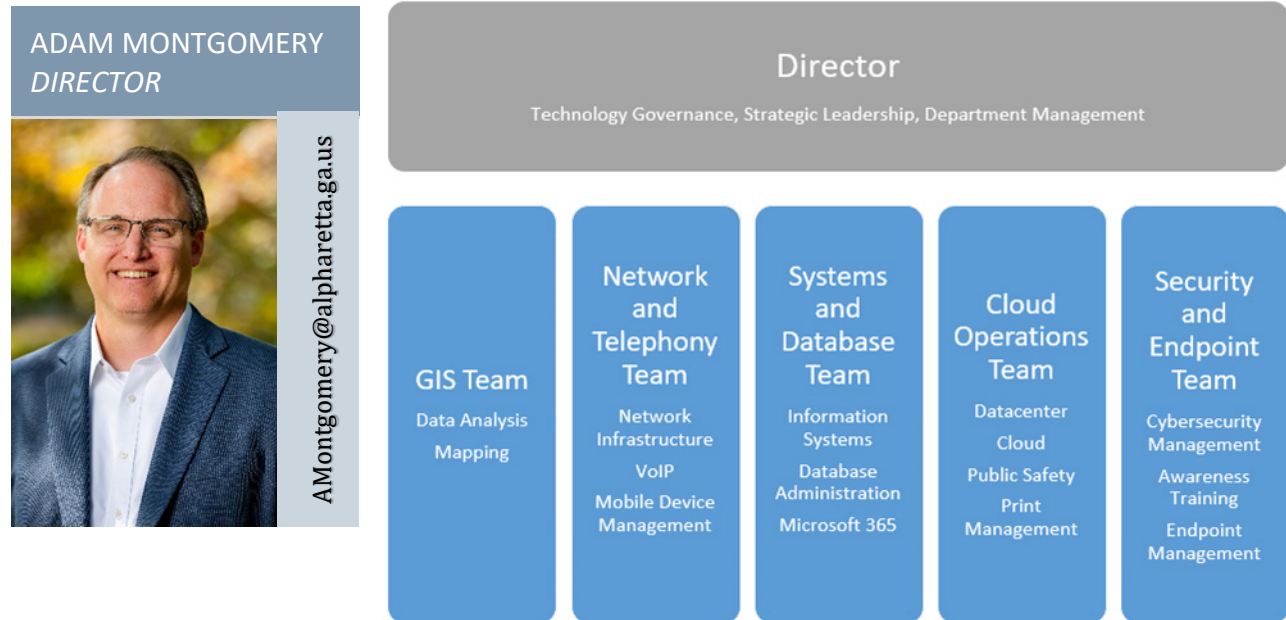
Southern Living magazine ranked Alpharetta among its top 10 best cities on the rise in the South for 2024.

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

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

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.



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

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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
EXPENDITURES					
Personnel Services:					
Salaries (incl. intern svcs.)	\$ 1,161,795	\$ 1,273,133	\$ 1,341,459	\$ 1,483,688	\$ 1,503,655
Group Insurance	237,272	246,383	259,541	294,507	295,426
FICA	85,919	93,595	98,916	112,943	114,430
Pension (Defined Benefit)	131,986	116,670	134,952	141,793	165,233
Pension (401A Cont./Match)	95,898	106,121	121,142	147,772	153,482
Workers Compensation	33,810	33,173	33,859	30,629	33,518
OPEB Contribution	24,579	26,369	37,738	36,892	36,914
Miscellaneous	310	232	697	698	156
<i>subtotal</i>	\$ 1,771,569	\$ 1,895,677	\$ 2,028,304	\$ 2,248,922	\$ 2,302,814
Maintenance & Operations:					
Professional Services	\$ -	\$ 1,950	\$ -	\$ 2,500	\$ 2,500
Employee Travel	1,383	12,665	15,046	22,000	20,000
Employee Training	17,290	9,967	39,213	22,500	22,500
Maint. Contracts/IT Svcs.	98,928	139,151	337,510	221,039	198,061
General Supplies	3,707	5,687	9,083	9,000	9,000
Small Equipment	1,167	12,295	10,602	15,000	14,500
Miscellaneous	-	1,548	2,199	3,000	3,000
<i>subtotal</i>	\$ 122,476	\$ 183,263	\$ 413,654	\$ 295,039	\$ 269,561
TOTAL	\$ 1,894,045	\$ 2,078,939	\$ 2,441,958	\$ 2,543,961	\$ 2,572,375

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

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

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

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

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

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

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

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

- Decrease in maintenance contracts/IT professional services of -\$22,978 (-10% reduction) due to a reallocation of after-hours support (allocated solely to the IT budget in FY 2025) to cyber security initiatives in FY 2026 that are being allocated to all user departments. This decrease is partially offset through coverage of general software inflationary cost growth as well as initial-year maintenance costs for the new phone system (RingCentral).
- Decrease in employee training (professional development) of -\$2,000 (-9% reduction) as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

GENERAL FUND DEPARTMENTAL SUMMARIES

Performance Measurement

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

- **Information Technology**

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

Information Technology Department **Performance Measures for Calendar Year 2024** **(Calendar Year Stats)**

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

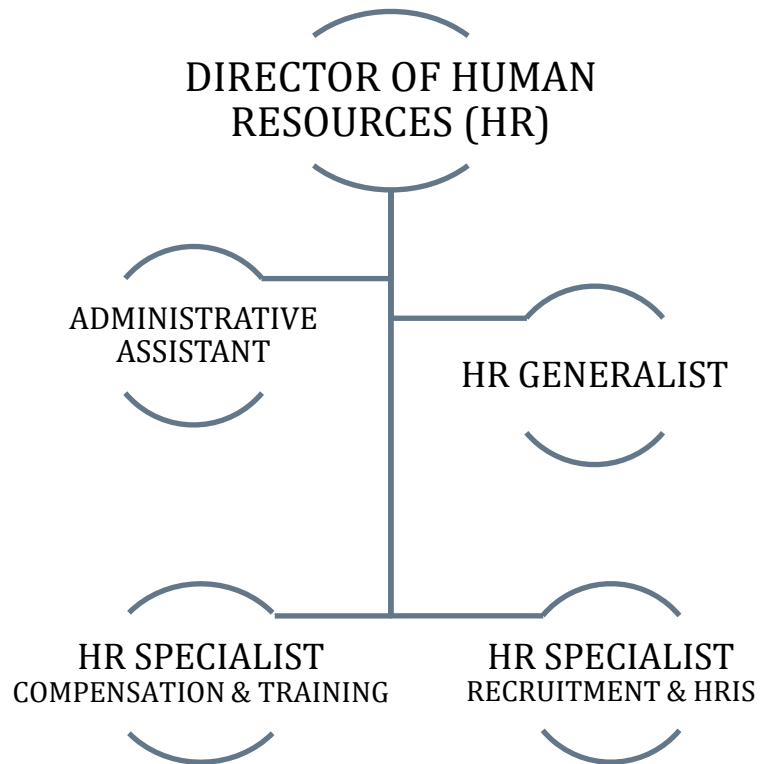
GENERAL FUND DEPARTMENTAL SUMMARIES

Human Resources

CRIS RANDALL
HUMAN RESOURCES
DIRECTOR



CRandall@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

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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
REVENUES					
Charges for Services:					
Public Records Requests	\$ -	\$ 85	\$ 29	\$ -	\$ -
TOTAL	\$ -	\$ 85	\$ 29	\$ -	\$ -
EXPENDITURES					
Personnel Services:					
Salaries	\$ 290,925	\$ 373,097	\$ 423,033	\$ 478,771	\$ 500,956
Overtime	62	-	-	-	-
Group Insurance	26,124	35,628	46,123	98,407	72,022
FICA	24,892	31,132	34,926	36,626	38,323
Pension (Defined Benefit)	28,666	29,529	21,942	15,105	17,443
Pension (401A Cont./Match)	26,671	33,690	44,559	61,557	65,609
Workers Compensation	7,857	7,897	9,073	9,966	11,244
OPEB Contribution	5,701	7,982	7,969	11,969	12,383
Tuition Reimbursement	20,726	11,621	30,354	45,000	55,000
Miscellaneous	387	232	77	-	-
<i>subtotal</i>	\$ 432,011	\$ 530,807	\$ 618,055	\$ 757,401	\$ 772,980
Maintenance & Operations:					
Professional Services	\$ 54,697	\$ 90,066	\$ 74,906	\$ 67,120	\$ 79,000
Employee Travel	723	5,397	2,883	5,000	4,500
Employee Training	2,541	10,405	5,647	11,000	8,000
Maint. Contracts/IT Svcs.	66,730	48,965	115,900	155,376	158,539
General Supplies	6,314	5,643	7,054	12,000	10,525
Employee Recognition	39,230	62,128	70,785	55,500	75,000
Miscellaneous	3,829	11,828	3,093	1,880	2,000
<i>subtotal</i>	\$ 174,064	\$ 234,432	\$ 280,268	\$ 307,876	\$ 337,564
TOTAL	\$ 606,075	\$ 765,239	\$ 898,324	\$ 1,065,277	\$ 1,110,544

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

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

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

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

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

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

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

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

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



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

^NEO scheduled for at least once a month starting FY23

* FY22 - program partially unfunded due to budget constraints

" Started tracking measures in FY25

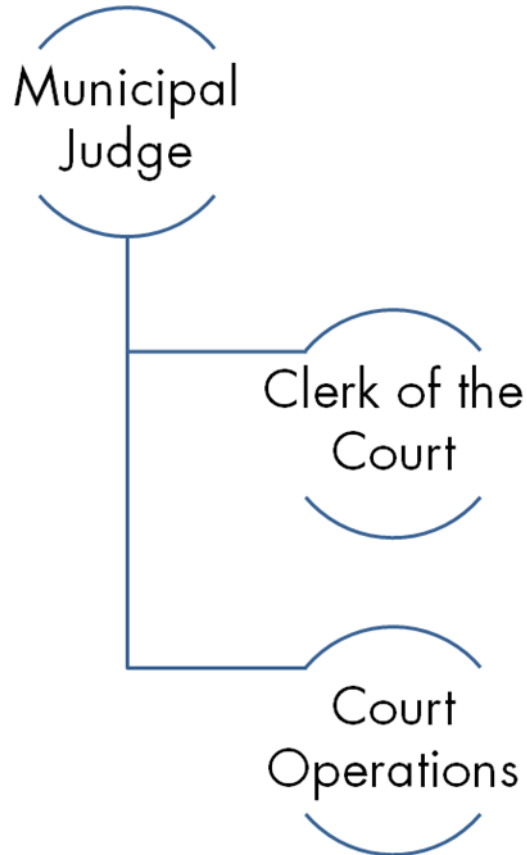
GENERAL FUND DEPARTMENTAL SUMMARIES

Municipal Court

BROOKE LAPPIN
DIRECTOR



BLappin@alpharetta.ga.us



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



Fostering strong sense of community including safety and security.



Providing a business climate that attracts the top echelon companies.

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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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
REVENUES					
Intergovernmental					
Milton IGA (Court Svcs)	\$ 75,637	\$ 142,065	\$ 128,734	\$ 178,626	\$ 196,663
TOTAL	\$ 75,637	\$ 142,065	\$ 128,734	\$ 178,626	\$ 196,663
EXPENDITURES					
Personnel Services:					
Salaries	\$ 428,443	\$ 476,608	\$ 530,700	\$ 636,896	\$ 662,725
Overtime	25,728	107,924	97,013	105,000	105,000
Group Insurance	109,172	119,785	142,010	154,599	173,386
FICA	32,291	43,019	46,342	56,636	58,642
Pension (Defined Benefit)	18,145	19,584	11,417	14,171	16,646
Pension (401A Cont./Match)	39,847	55,201	58,099	84,691	88,937
Workers Compensation	11,655	8,655	10,145	10,780	12,224
OPEB Contribution	8,470	6,891	11,271	12,944	13,463
Miscellaneous	-	77	-	-	387
<i>subtotal</i>	\$ 673,750	\$ 837,745	\$ 906,997	\$ 1,075,717	\$ 1,131,410
Maintenance & Operations:					
Professional Services	\$ 230,791	\$ 80,430	\$ 52,066	\$ 47,100	\$ 56,600
Land/Building Rental	74,525	81,300	81,300	81,300	81,300
Printing	7,386	5,338	2,728	9,800	8,000
Employee Training	3,941	4,253	7,387	15,500	10,000
Employee Travel	1,849	1,005	3,193	16,500	10,000
Maint. Contracts/IT Svcs.	53,466	91,524	78,918	98,501	101,290
General Supplies	11,701	8,053	7,959	14,753	10,350
Utilities	4,860	-	-	-	-
Miscellaneous	17,757	4,885	-	2,837	1,700
<i>subtotal</i>	\$ 406,276	\$ 276,790	\$ 233,550	\$ 286,291	\$ 279,240
TOTAL	\$ 1,080,027	\$ 1,114,535	\$ 1,140,547	\$ 1,362,008	\$ 1,410,650

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

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

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

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

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

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

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

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

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

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

Looking for a safe meetup spot to

BUY & SELL ONLINE?

Use our **E-COMMERCE SAFE TRADE ZONE**

LOCATION: 2565 OLD MILTON PKWY
ALPHARETTA, 30009

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



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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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
REVENUES					
Licenses and Permits	\$ 1,325	\$ 7,051	\$ 38,212	\$ 20,000	\$ 40,000
Intergovernmental:					
City of Milton IGA (CAD/RMS)	1,648	-	-	140,000	140,000
Other	319,844	4,633	22,261	20,300	25,000
Charges for Services:					
Reports	18,774	24,547	22,413	25,000	25,000
Services	201,990	209,650	204,295	200,000	200,000
False Alarms	61,987	51,902	77,524	56,500	65,000
Plan Review	137,995	208,020	92,393	175,000	175,000
Other	-	2,025	17,250	58,500	16,500
Fines & Forfeitures:					
Municipal Court Fines	1,529,553	1,987,587	1,591,546	1,850,000	1,750,000
School Zone/Other Citations	1,441,210	1,300,188	923,969	750,000	525,000
Other Revenue	9,358	200	2,566	-	-
TOTAL	\$ 3,723,684	\$ 3,795,804	\$ 2,992,429	\$ 3,295,300	\$ 2,961,500
EXPENDITURES					
Personnel Services:					
Salaries	\$ 15,870,401	\$ 17,430,569	\$ 18,584,128	\$ 20,690,382	\$ 20,986,881
Overtime	2,196,476	2,661,952	3,084,502	2,513,000	2,794,000
Group Insurance	4,721,024	4,934,803	4,782,486	5,815,467	5,716,672
FICA	1,314,104	1,468,436	1,588,848	1,775,745	1,820,095
Pension (Defined Benefit)	1,631,525	1,725,035	1,971,259	2,208,593	2,384,440
Pension (401A Cont./Match)	1,470,121	1,628,790	1,837,539	2,229,938	2,397,823
Workers Compensation	426,233	448,409	441,444	434,018	473,184
OPEB Contribution	309,791	375,531	492,354	523,621	516,495
Miscellaneous	11,233	26,238	52,841	75,288	90,763
<i>subtotal</i>	\$ 27,950,908	\$ 30,699,763	\$ 32,835,401	\$ 36,266,052	\$ 37,180,353
Maintenance & Operations:					
Professional Services	\$ 86,779	\$ 114,089	\$ 160,634	\$ 581,990	\$ 569,940
Fuel/Repair & Maint. (Vehicles)	984,450	1,058,162	1,356,576	1,042,500	1,188,000
Employee Travel	83,128	130,864	140,157	191,971	156,474
Employee Training	112,824	110,995	130,601	219,062	207,464
Maint. Contracts/IT Services	1,558,416	1,666,817	1,782,800	3,238,021	4,442,727
General Supplies	290,324	298,799	344,734	407,200	401,200
Uniforms	179,589	259,827	331,950	393,550	450,000
Miscellaneous	295,519	338,883	447,802	462,269	420,175
<i>subtotal</i>	\$ 3,591,030	\$ 3,978,436	\$ 4,695,254	\$ 6,536,563	\$ 7,835,980
Capital/Leases:					
Capital/Other	\$ -	\$ -	\$ 200,444	\$ 166,900	\$ 279,679
Fleet/Equipment Lease(s)	675,893	659,852	779,059	779,066	1,005,116
<i>subtotal</i>	\$ 675,893	\$ 659,852	\$ 979,503	\$ 945,966	\$ 1,284,795
TOTAL	\$ 32,217,831	\$ 35,338,050	\$ 38,510,158	\$ 43,748,581	\$ 46,301,128

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2026 Budget for Public Safety totals \$46.3 million and represents an increase of 6%, or \$2.6 million, compared to FY 2025.

The Personnel Services category increased 3%, or \$914,301, due to multiple factors:

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

Authorized personnel total 243.5 full-time-equivalents ("FTE") and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Sworn Police Officers						
Captain*	4.0	4.0	5.0	4.0	5.0	1.0
Crime Scene Detective	-	1.0	1.0	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
Field Training Officer**	5.0	5.0	5.0	4.0	-	(4.0)
Lieutenant	7.0	7.0	7.0	7.0	7.0	-
Officer (I-III)*, **	72.0	76.0	75.0	76.0	79.5	3.5
Police Operations Major	1.0	1.0	1.0	1.0	1.0	-
Police Support Operations Major	1.0	1.0	1.0	1.0	1.0	-
Police Training Coordinator	1.0	1.0	1.0	1.0	1.0	-
Sergeant	16.0	16.0	17.0	17.0	17.0	-
	108.0	113.0	114.0	113.0	113.5	0.5
Certified Firefighters						
Assistant Fire Marshal	5.0	4.0	5.0	4.0	4.0	-
Battalion Chief	4.0	3.0	3.0	3.0	3.0	-
Captain	17.0	18.0	18.0	18.0	18.0	-
Community Paramedic	-	1.0	1.0	1.0	1.0	-
Deputy Fire Marshal	1.0	2.0	1.0	2.0	2.0	-
EMS Division Chief	1.0	1.0	1.0	1.0	1.0	-
EMS Training Officer	1.0	1.0	1.0	1.0	1.0	-

GENERAL FUND DEPARTMENTAL SUMMARIES

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Certified Firefighters						
Fire Administration Chief	-	-	1.0	1.0	1.0	-
Fire Administrative Captain	-	-	1.0	1.0	1.0	-
Fire Apparatus Engineer	27.0	27.0	27.0	27.0	27.0	-
Fire Division Chief Training	-	1.0	1.0	1.0	1.0	-
Fire Marshal	1.0	1.0	1.0	1.0	1.0	-
Fire Operations Chief	1.0	1.0	1.0	1.0	1.0	-
Firefighter (I-III)** , ***	19.0	19.0	18.0	18.0	21.0	3.0
Firefighter/Paramedic**	20.0	20.0	20.0	20.0	16.0	(4.0)
Lieutenant***	7.0	6.0	6.0	6.0	7.0	1.0
Public Safety Logistics/Emer. Mgmt Coord.	1.0	1.0	1.0	1.0	1.0	-
	105.0	106.0	107.0	107.0	107.0	-
Civilian Positions						
Administrative Assistant II*	2.0	1.0	1.0	1.0	2.0	1.0
Administrative Generalist	-	1.0	1.0	1.0	1.0	-
Accreditation Manager	1.0	1.0	1.0	-	-	-
Budget/Finance Coordinator	1.0	1.0	1.0	1.0	1.0	-
Criminal Information Systems Technician	-	-	1.0	1.0	1.0	-
Criminal Intelligence Analyst	1.0	1.0	1.0	1.0	1.0	-
Evidence Custodian	1.0	1.0	1.0	1.0	1.0	-
Evidence Technician	1.0	1.0	1.0	1.0	1.0	-
Fingerprint Technician	0.5	0.5	-	-	-	-
Parking Ambassador (2PT to 1FT in FY 2023)	1.0	1.0	1.0	1.0	1.0	-
Public Safety Technology Manager*	-	-	-	1.0	-	(1.0)
Records Clerk*	5.0	5.0	4.5	4.5	4.0	(0.5)
Records Manager	1.0	1.0	1.0	1.0	1.0	-
RMS Coordinator/Database Manager	-	-	1.0	1.0	1.0	-
RTIC Operator/Analyst	-	-	2.0	2.0	2.0	-
School Crossing Guard (8PT)	4.0	4.0	4.0	4.0	4.0	-
Special Projects and Data Analyst	1.0	1.0	1.0	1.0	1.0	-
Strategic Comm. & Media Relations Mgr	-	-	-	1.0	1.0	-
	19.5	19.5	22.5	23.5	23.0	(0.5)
	232.5	238.5	243.5	243.5	243.5	-

* Position adjustments occurred during FY 2025.

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

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

GENERAL FUND DEPARTMENTAL SUMMARIES

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

Growth drivers include:

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

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

- Increase in remaining IT professional services of \$186,822 (7% growth) due to coverage of general software inflationary cost growth including cyber security software, Flock camera infrastructure support/maintenance

GENERAL FUND DEPARTMENTAL SUMMARIES

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

- Increase in uniform costs of \$56,450 (14% growth) due to cost growth and ensuring full funding of all needed components including police uniforms, fire uniforms (station uniforms and footwear, duty gear, etc.).
- All other departmental maintenance and operations accounts declined -\$107,239, or -6%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

The Capital/Lease category increased 36%, or \$338,829, primarily related to the absorption of portable radio capital lease funding totaling approximately \$226,007 that was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.

Growth drivers include:

- Increases in capital lease payments of \$226,050 primarily due to the absorption of the portable radio capital lease obligation (as denoted above) that was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911.
- Increases in machinery and equipment of \$112,779 due to multiple initiatives including:
 - Replacement of fire ballistic helmets (\$48,000).
 - Replacement of propane-fueled fire extinguishers (\$15,000).
 - Replacement of fire hoses (\$40,000).
 - Addition of a key control system (\$14,679).
 - Addition of a weather monitoring system (\$15,000).

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

Offenses	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Group A Offenses	1,850	1,564	1,732	1,055	1,851
Group B Offenses	663	297	580	N/A	N/A
Total	2,513	1,861	2,312	1,055	1,851
Per 1000 Population	36.4	26.9	34.7	15.7	27.5

Arrest

Group A Offenses	372	330	370	424	324
Group B Offenses	248	280	419	382	252
Non-Criminal Offenses	563	401	479	N/A	N/A
Total	1,183	1,011	1,268	806	576
Per 1000 Population	17.1	14.6	19.0	12.0	8.6

Criminal Investigations Division

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

Traffic Division

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

911 Communications

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

GENERAL FUND DEPARTMENTAL SUMMARIES

- **Fire Services**

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

Fire

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

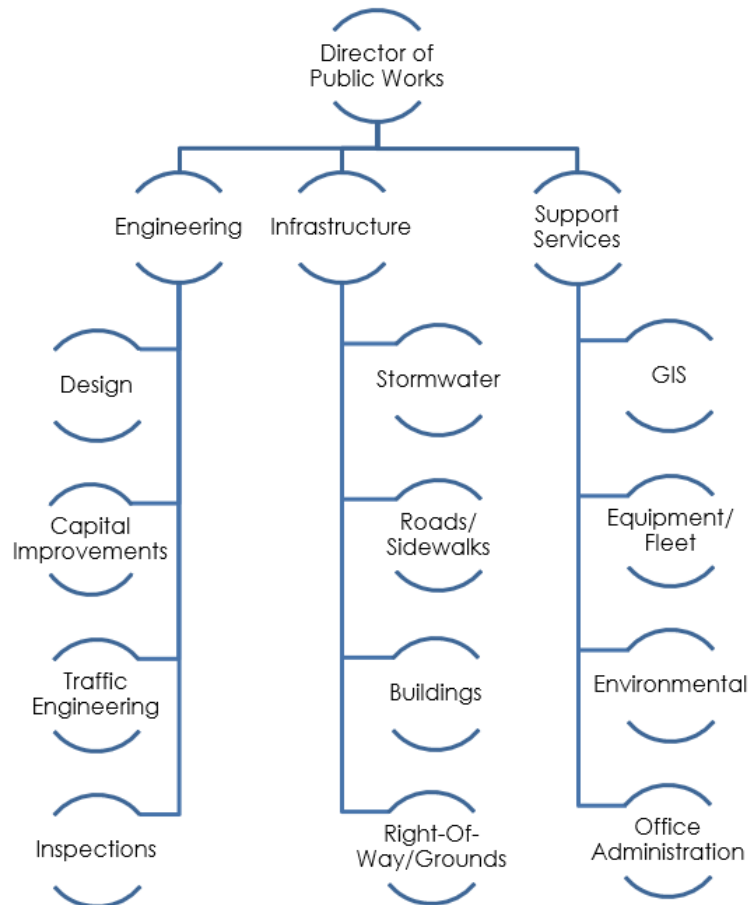
GENERAL FUND DEPARTMENTAL SUMMARIES

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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
REVENUES					
Other Revenue:					
CID (GA400 Interchange Maint.)	\$ 71,642	\$ 97,928	\$ 83,314	\$ 93,806	\$ 96,620
Miscellaneous	13,529	5,841	3,753	3,000	3,000
TOTAL	\$ 85,171	\$ 103,769	\$ 87,067	\$ 96,806	\$ 99,620
EXPENDITURES					
Personnel Services:					
Salaries	\$ 3,090,806	\$ 3,358,554	\$ 3,528,932	\$ 3,921,719	\$ 3,942,353
Overtime	41,865	52,018	40,004	55,000	50,000
Group Insurance	893,505	875,935	833,181	1,034,693	1,046,822
FICA	230,220	251,367	263,813	304,385	305,486
Pension (Defined Benefit)	323,670	296,195	333,160	380,255	428,077
Pension (401A Cont./Match)	259,486	281,588	316,395	392,657	411,389
Workers Compensation	91,966	91,661	83,243	81,252	88,265
OPEB Contribution	66,877	73,455	92,962	98,043	97,209
Miscellaneous	3,251	1,625	771	2,171	929
<i>subtotal</i>	\$ 5,001,646	\$ 5,282,398	\$ 5,492,461	\$ 6,270,175	\$ 6,370,530
Maintenance & Operations:					
Professional Services	\$ 9,673	\$ -	\$ 27,934	\$ 16,000	\$ 10,000
Fuel/Repair & Maint. (Vehicles)	150,818	170,762	177,438	190,750	190,000
Repair & Maint. (Facilities)	314,309	454,356	465,674	724,371	515,000
Maint. Contracts/IT Services	1,297,073	1,448,843	1,489,757	1,775,934	1,795,530
General Supplies	106,595	105,228	115,266	155,750	152,550
Utilities	1,892,247	1,883,930	2,133,490	2,176,300	2,275,850
Miscellaneous	81,277	110,290	127,286	152,750	173,600
<i>subtotal</i>	\$ 3,851,992	\$ 4,173,408	\$ 4,536,844	\$ 5,191,855	\$ 5,112,530
Capital/Lease/Other					
City Hall HVAC	\$ -	\$ -	\$ 128,355	\$ -	\$ -
<i>subtotal</i>	\$ -	\$ -	\$ 128,355	\$ -	\$ -
TOTAL	\$ 8,853,638	\$ 9,455,806	\$ 10,157,660	\$ 11,462,030	\$ 11,483,060

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

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

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

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

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

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

GENERAL FUND DEPARTMENTAL SUMMARIES

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

* Position adjustments occurred during FY 2025.

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

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

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Performance Measurement

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

- **Public Works**

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

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

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 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
# of Water quality samples analyzed	440	252	227	200	227

- **Conservation**

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

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



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

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

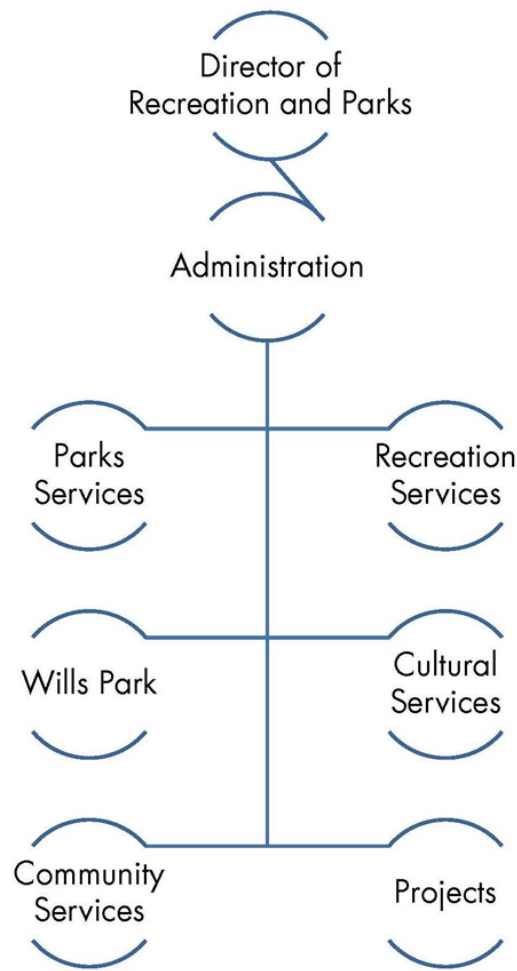
GENERAL FUND DEPARTMENTAL SUMMARIES

Recreation, Parks & Cultural Services

MORGAN RODGERS
DIRECTOR



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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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
REVENUES					
Intergovernmental	\$ 3,390	\$ 2,260	\$ -	\$ 2,000	\$ 2,000
Charges for Services:					
Aquatics Activity Fees	201,502	168,968	216,910	269,500	236,500
Athletics Activity Fees	282,234	254,103	184,620	261,000	205,000
Arts Services	183,402	206,466	238,296	266,500	242,500
Community Theater	-	-	-	15,000	15,000
Community Center Activity Fees	814,956	977,584	1,135,953	1,283,750	1,315,000
Preston Ridge Community Center Activity Fees	19,099	12,035	5,641	75,000	75,000
Senior Center Activity Fees	111,819	143,660	151,091	170,480	195,500
Equestrian Center Activity Fees	296,202	223,756	449,931	432,500	440,000
Wills Park Rec. Ctr Activity Fees	272,018	286,457	176,230	193,300	221,000
Community Garden Fees	-	-	21,595	45,000	20,000
Non-Resident Fees	309,390	454,528	345,538	440,000	460,000
Taste of Alpharetta	-	-	252,457	300,000	300,000
Other	72,036	75,184	152,268	89,750	85,000
Other Revenue	31,994	21,105	35,760	25,726	25,000
TOTAL	\$ 2,598,041	\$ 2,826,105	\$ 3,366,291	\$ 3,869,506	\$ 3,837,500
EXPENDITURES					
Personnel Services:					
Salaries	\$ 2,577,076	\$ 2,901,771	\$ 3,237,361	\$ 3,487,164	\$ 3,510,274
Seasonal/Temp. Svcs	725,346	859,192	953,572	1,031,000	1,118,000
Overtime	181,458	203,086	212,347	220,500	214,750
Group Insurance	770,471	857,163	887,986	1,098,620	1,116,184
FICA	259,164	295,173	329,193	362,596	370,586
Pension (Defined Benefit)	223,610	206,704	253,603	263,691	264,250
Pension (401A Cont./Match)	258,212	276,714	332,431	403,342	440,911
Workers Compensation	74,460	74,161	75,303	72,331	78,648
OPEB Contribution	54,134	60,543	84,005	87,180	85,800
Miscellaneous	3,449	2,090	1,544	1,318	1,393
<i>subtotal</i>	\$ 5,127,379	\$ 5,736,597	\$ 6,367,346	\$ 7,027,742	\$ 7,200,796
Maintenance & Operations:					
Professional Services	\$ 1,688,903	\$ 1,919,243	\$ 2,196,414	\$ 2,495,879	\$ 2,417,585
Fuel/Repair & Maint. (Vehicles)	78,931	91,746	85,637	101,500	101,500
Repair & Maintenance (Grounds)	689,964	763,188	860,390	830,250	839,450
Repair & Maintenance (Facilities)	22,276	37,341	127,154	69,701	72,600
Equipment Rental	114,233	136,201	172,130	204,846	235,693
Maintenance Contracts/IT Svcs.	1,330,711	1,761,847	1,878,586	2,245,191	2,279,793
General Supplies	368,560	420,637	508,589	526,742	495,565
Uniforms	12,880	21,096	23,314	26,050	22,600
Utilities	649,033	728,330	842,933	820,300	865,300
Miscellaneous	196,742	294,258	320,411	321,816	264,300
<i>subtotal</i>	\$ 5,152,233	\$ 6,173,885	\$ 7,015,558	\$ 7,642,275	\$ 7,594,386
Capital/Other	\$ 1,500	\$ 15,188	\$ 41,283	\$ 34,000	\$ 34,000
TOTAL	\$ 10,281,112	\$ 11,925,670	\$ 13,424,187	\$ 14,704,017	\$ 14,829,182

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2026 Budget for Recreation, Parks & Cultural Services totals \$14.8 million and represents an increase of 1%, or \$125,165, compared to FY 2025.

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

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

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

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

GENERAL FUND DEPARTMENTAL SUMMARIES

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

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

The Maintenance and Operations category decreased -1%, or -\$47,889, due primarily to the following activity:

- Increase in utility expenses of \$45,000 (5% growth) in electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage).
- Increase in IT professional services of \$46,117 (9% growth) due to additional funding for the RecWare Park Program Registration software (+\$25,000 as it is funded on a per customer basis and grows along with program participation), as well as coverage of general software inflationary cost growth including cyber security software, initial-year maintenance costs for the new phone system (RingCentral), etc.
- Increase in equipment rental expenses of \$30,847 (15% growth) due to growth in Taste of Alpharetta event costs for tents, tables, and chairs (based on recent cost trends) as well as growth in number of event barricades.
- All other departmental maintenance and operations accounts declined -\$169,853, or -2%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

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



Equestrian Center

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

- **Adult Activity Center**

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

Recreation, Parks & Cultural Services - Adult Activity					
Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Total # of Participants per year* (Res / Non-Res)	21,301 6,851/14,480	27,314 8,735/18,579	33,758 11,692/20,417	30,000 9,500/20,500	34,000 13,000/19,000
Total # of Building rentals	9	8	4	10	10
Total # of Day trips taken	70	100	96	100	100
Total # of Overnight trips taken using City buses	2	3	3	3	3

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

* Swim lessons contracted to YMCA Summer 2022

- **Cultural Arts**

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

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

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

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

- **Athletics**

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

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

* Ambush Soccer Club is no longer a contracted program- they are now a Youth Athletic Association- Fall 2021

Teen Basketball has had little to no enrollment since Spring of 2022

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

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

* CENTER OPENED JUNE 2021

- **Equestrian Center**

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

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

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

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

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

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

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

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



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

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

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

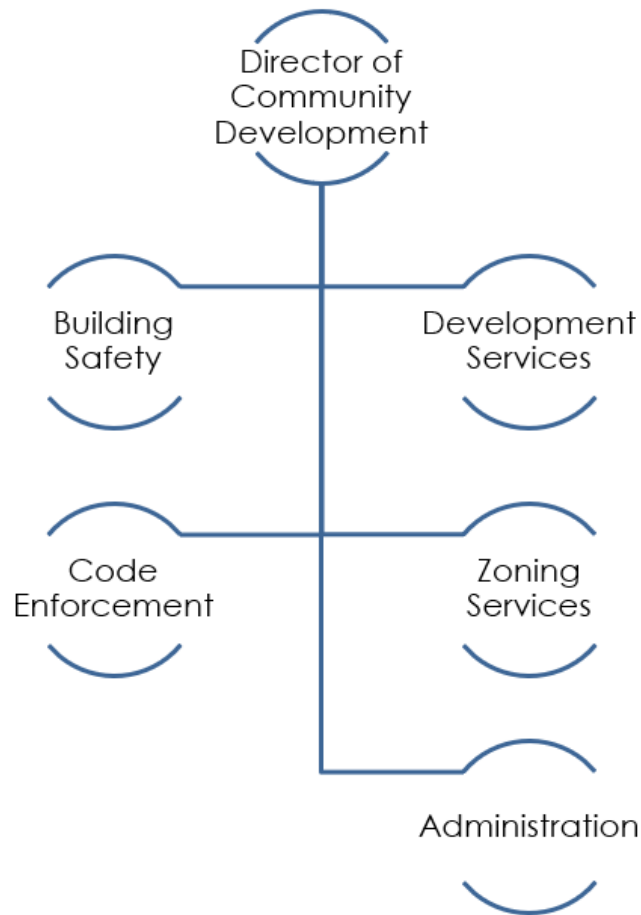
GENERAL FUND DEPARTMENTAL SUMMARIES

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.

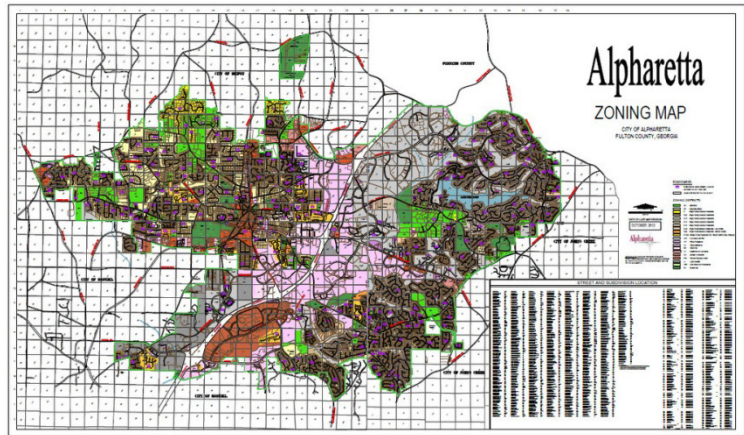
GENERAL FUND DEPARTMENTAL SUMMARIES

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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget*	FY 2026 Recommended Budget
REVENUES					
Business Taxes:					
Occupational License Fees	\$ 1,083,893	\$ 1,178,045	\$ 1,351,767	\$ 1,230,000	\$ 1,320,000
Licenses & Permits:					
Development Permits/Fees	182,176	321,956	208,467	165,000	200,000
Building Permit Fees	1,987,196	2,335,606	1,767,446	1,825,000	1,900,000
Occupancy Permit Fees	168,158	162,252	135,768	125,000	140,000
Soil Erosion Permit	36,140	31,744	52,067	72,000	50,000
Alcoholic Beverage Permit	780,132	813,172	876,652	912,000	1,069,000
Other	84,280	70,940	73,856	73,500	73,500
Charges for Services:					
Planning and Development Fees	129,968	104,126	132,269	120,000	120,000
Plan Review Fees	852,097	1,051,404	768,080	840,000	850,000
Other	61,861	16,688	77,885	26,600	47,100
Fines & Forfeitures	3,250	7,000	5,800	5,000	5,000
TOTAL	\$ 5,369,151	\$ 6,092,932	\$ 5,450,057	\$ 5,394,100	\$ 5,774,600
EXPENDITURES					
Personnel Services:					
Salaries (incl. Temp. Svcs)	\$ 2,168,038	\$ 2,377,330	\$ 2,610,779	\$ 2,717,172	\$ 2,782,371
Overtime	6,377	1,777	2,679	11,000	5,500
Group Insurance	645,344	673,881	668,652	750,891	780,969
FICA	158,447	173,841	189,353	208,765	213,373
Pension (Defined Benefit)	161,951	178,168	191,236	214,771	227,763
Pension (401A Contribution/Matc)	198,734	209,585	246,957	289,606	314,895
Workers Compensation	63,459	63,153	61,012	56,094	61,965
OPEB Contribution	46,118	50,162	68,078	67,579	68,244
Miscellaneous	1,161	464	1,390	776	1,314
<i>subtotal</i>	<i>\$ 3,449,628</i>	<i>\$ 3,728,361</i>	<i>\$ 4,040,138</i>	<i>\$ 4,316,654</i>	<i>\$ 4,456,394</i>
Maintenance & Operations:					
Professional Services	\$ 178,025	\$ 118,155	\$ 120,403	\$ 28,807	\$ 19,700
Board Member Fees	10,500	9,100	8,700	11,000	11,000
Fuel/Repair & Maint. (Vehicle)	23,461	21,541	26,504	32,000	26,000
Advertising	90,530	86,676	132,646	26,500	26,000
Employee Training	26,247	34,124	27,769	19,893	17,000
Employee Travel	27,760	28,655	28,152	20,726	20,750
Printing	7,174	7,868	12,998	6,000	9,000
Maintenance Contracts/IT Svcs.	200,312	207,214	224,713	237,621	262,939
General Supplies	37,669	47,429	39,772	28,500	28,500
Miscellaneous	29,983	16,436	6,604	6,024	7,500
<i>subtotal</i>	<i>\$ 631,661</i>	<i>\$ 577,198</i>	<i>\$ 628,261</i>	<i>\$ 417,071</i>	<i>\$ 428,389</i>
TOTAL	\$ 4,081,289	\$ 4,305,559	\$ 4,668,399	\$ 4,733,725	\$ 4,884,783

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

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

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

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

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

GENERAL FUND DEPARTMENTAL SUMMARIES

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

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



Aerial view of Downtown Alpharetta.

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 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
# of Special projects managed	20	22	15	11	11

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

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

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

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

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

- **Code Enforcement Services**

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

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

SPECIAL REVENUE FUND SUMMARIES

Special Revenue Fund Summaries

Overview

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

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

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

- **Fund Summary**

This section provides a brief description of the Fund.

- **Statement of Budgetary Comparisons**

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

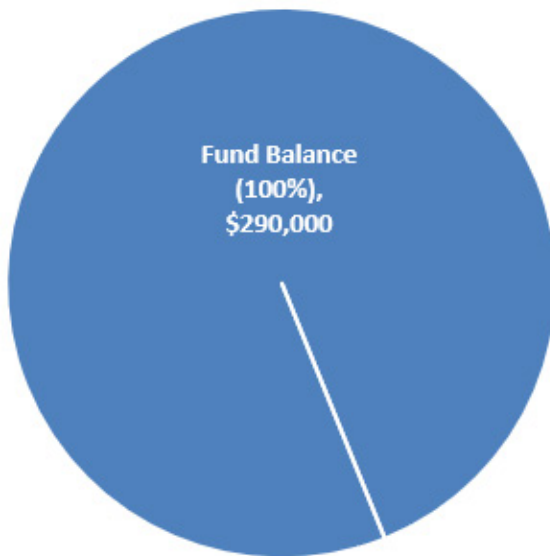
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2022-2026. Also included are changes in fund balance.

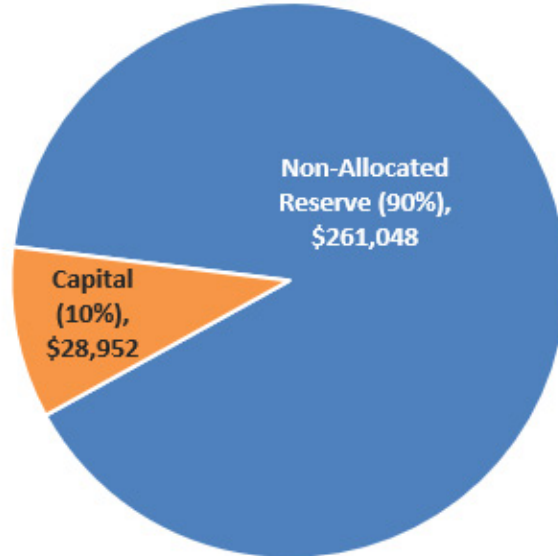
SPECIAL REVENUE FUND SUMMARIES

Asset Forfeiture Fund (Federal) Summary

FY 2026 Budget: \$290,000



Revenues by Source



Expenditures by Use

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

Trends

The FY 2026 Budget for the Asset Forfeiture Fund totals \$290,000 and represents a decrease of -23%, or -\$86,786, compared to FY 2025. The main driver of this variance is the non-allocated reserve (i.e. available fund balance) and maintenance & operations investment budgeted in FY 2025¹².

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

- TruNarc Handheld Drug Identifier.

¹² Annually after the year-end accrual period (i.e., September), the city carries-forward available fund balance and places in a Non-Allocated Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2026 will occur subsequent to adoption of the budget.

SPECIAL REVENUE FUND SUMMARIES

Statement of Budgetary Comparisons

Asset Forfeiture Fund Public Safety Department

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

SPECIAL REVENUE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Asset Forfeiture Fund Public Safety Department

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

Notes:

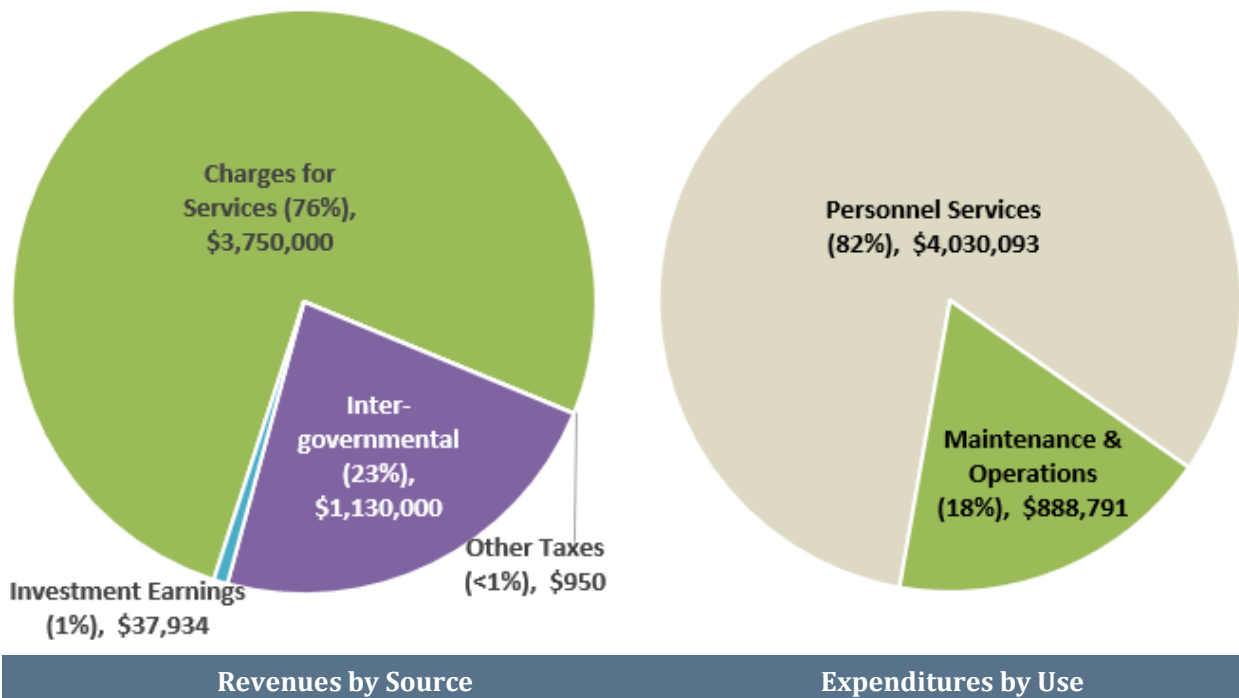
(1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/Reserve accounts.

(2) Fund balance utilization in 2021, 2023, 2025, and 2026 to fund allowable Public Safety initiatives.

SPECIAL REVENUE FUND SUMMARIES

Emergency 911 Fund Summary

FY 2026 Budget: \$4,918,884



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

Trends

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

A detailed within the Statement of Budgetary Comparisons, included herein, revenue generation within the E911 Fund has been volatile and, on average, has grown less than 2% annually since FY 2022. This revenue growth is materially lower than the operational expenditure growth during the same period and is not keeping up with the inflationary cost environment. These trends necessitated the reallocation of expenses to the General Fund for FY 2026.

SPECIAL REVENUE FUND SUMMARIES

The Personnel Services category increased 9%, or \$316,040, due to multiple factors including:

- 3% performance-based merit program scheduled for July 1, 2025.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).
- The FY 2025 Budget included a reduction based on historical vacancy levels (turnover factor). However, the E911 Fund is now functioning at full staffing and this factor has been removed for FY 2026.

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

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
911 Communications Officer (I-III)	20.0	20.0	19.0	18.0	18.0	-
911 Communications Shift Supervisor	4.0	4.0	4.0	4.0	4.0	-
911 Comm. Quality Assurance Officer	1.0	-	-	-	-	-
911 Division Chief	1.0	1.0	1.0	1.0	1.0	-
911 Division Deputy Chief	-	-	-	1.0	1.0	-
911 GIS Analyst	-	-	1.0	1.0	1.0	-
911 Section Chief - Communications Training	1.0	1.0	-	-	-	-
911 Senior Communications Officer	4.0	4.0	4.0	4.0	4.0	-
911 Operations Manager	1.0	1.0	1.0	1.0	1.0	-
911 Quality Assurance & Training Coordinator	-	1.0	1.0	1.0	1.0	-
911 Technical Services Manager	-	-	1.0	1.0	1.0	-
Information Security Administrator	1.0	1.0	1.0	1.0	1.0	-
	33.0	33.0	33.0	33.0	33.0	-

The Maintenance and Operations category decreased -51%, or -\$925,536. The primary driver for the decrease is initiatives totaling approximately \$1 million that were budgeted within the E911 Fund in FY 2025 but have been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.

Drivers include:

- Decrease in maintenance contracts of -\$747,600 (-95% decrease) due primarily to the transfer of North Fulton Regional Radio System Authority appropriations to the General Fund in an amount totaling \$740,000. This initiative was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.
- Decrease in IT professional services of -128,361 (-42% decrease) due to the following:
 - Transfer of Central Square (current Public Safety Records Management/Computer Aided Dispatch system) IT professional services appropriations to the General Fund. This initiative was budgeted within the

SPECIAL REVENUE FUND SUMMARIES

E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.

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

- All other departmental maintenance and operations accounts declined -\$49,575, or -7%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

The Capital/Lease category decreased -100%, or -\$272,397, primarily related to the reallocation of portable radio capital lease funding totaling approximately \$226,007 to the General Fund due to revenue constraints within the E911 Fund. The remaining variances are related to one-time capital projects that are anticipated to conclude in FY 2025.



SPECIAL REVENUE FUND SUMMARIES

Statement of Budgetary Comparisons

Emergency 911 Fund Public Safety Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
REVENUES					
Charges for Services:					
E-911 Service Fees	\$ 3,228,656	\$ 3,545,761	\$ 3,318,387	\$ 3,700,000	\$ 3,450,000
E-911 Prepaid Service Fees	272,745	262,676	263,803	300,000	300,000
Other Taxes:					
Excise Tax	808	932	938	950	950
Intergovernmental:	965,885	1,107,857	1,019,472	1,250,000	1,130,000
Investment Earnings	(26,247)	35,567	44,181	36,907	37,934
Other					
Mobile Radio Lease Financing	1,565,705	-	-	-	-
Fund Balance	-	-	-	512,920	-
TOTAL	\$ 6,007,552	\$ 4,952,794	\$ 4,646,781	\$ 5,800,777	\$ 4,918,884
EXPENDITURES					
Personnel Services:					
Salaries	\$ 1,690,679	\$ 1,763,516	\$ 1,968,499	\$ 2,027,496	\$ 2,354,285
Overtime	265,688	379,745	470,311	300,000	300,000
Group Insurance	421,234	427,351	413,366	623,579	572,242
FICA	144,564	158,468	181,655	178,077	203,183
Pension (Defined Benefit)	115,365	130,289	137,370	180,215	171,238
Pension (401A Cont./Match)	183,299	195,281	216,973	284,014	303,486
Miscellaneous	87,264	98,973	103,076	120,672	125,659
<i>subtotal</i>	\$ 2,908,092	\$ 3,153,623	\$ 3,491,250	\$ 3,714,053	\$ 4,030,093
Maintenance & Operations:					
Communications	\$ 333,692	\$ 351,769	\$ 484,924	\$ 512,750	\$ 487,600
Maintenance Contracts	421,715	466,017	612,502	783,775	36,175
IT Professional Services	291,794	303,213	356,178	302,955	174,594
Miscellaneous	159,768	137,081	166,433	214,847	190,422
<i>subtotal</i>	\$ 1,206,969	\$ 1,258,080	\$ 1,620,037	\$ 1,814,327	\$ 888,791
Capital/Leases:					
Capital	\$ 28,041	\$ 8,098	\$ 8,100	\$ 5,763	\$ -
Fire Station Alerting System	-	115,004	193,416	21,581	-
Portable/Mobile Radio Repl.	1,574,504	-	-	-	-
E911 Telephone Hardware	-	192,850	-	-	-
CAD/Records Mgmt. Software	-	-	184,823	19,046	-
Radio Leases	302,783	76,777	302,783	226,007	-
<i>subtotal</i>	\$ 1,905,328	\$ 392,728	\$ 689,122	\$ 272,397	\$ -
TOTAL	\$ 6,020,389	\$ 4,804,431	\$ 5,800,410	\$ 5,800,777	\$ 4,918,884

SPECIAL REVENUE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Emergency 911 Fund Public Safety Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
Beginning Fund Balance	\$ 2,629,573	\$ 2,616,736	\$ 2,765,099	\$ 1,611,471	\$ 1,098,551
REVENUES BY CATEGORY					
Charges for Services	\$ 3,501,401	\$ 3,808,437	\$ 3,582,191	\$ 4,000,000	\$ 3,750,000
Other Taxes	808	932	938	950	950
Intergovernmental	965,885	1,107,857	1,019,472	1,250,000	1,130,000
Investment Earnings	(26,247)	35,567	44,181	36,907	37,934
Other	1,565,705	-	-	-	-
TOTAL	\$ 6,007,552	\$ 4,952,794	\$ 4,646,781	\$ 5,287,857	\$ 4,918,884
EXPENDITURES BY FUNCTION					
Public Safety	\$ 6,020,389	\$ 4,804,431	\$ 5,800,410	\$ 5,800,777	\$ 4,918,884
TOTAL	\$ 6,020,389	\$ 4,804,431	\$ 5,800,410	\$ 5,800,777	\$ 4,918,884
ACFR Rounding Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 2,616,736	\$ 2,765,099	\$ 1,611,471	\$ 1,098,551	\$ 1,098,551
Changes in Fund Balance (actual/est.)	\$ (12,837)	\$ 148,363	\$(1,153,628)	\$(512,920)	\$ -

Notes:

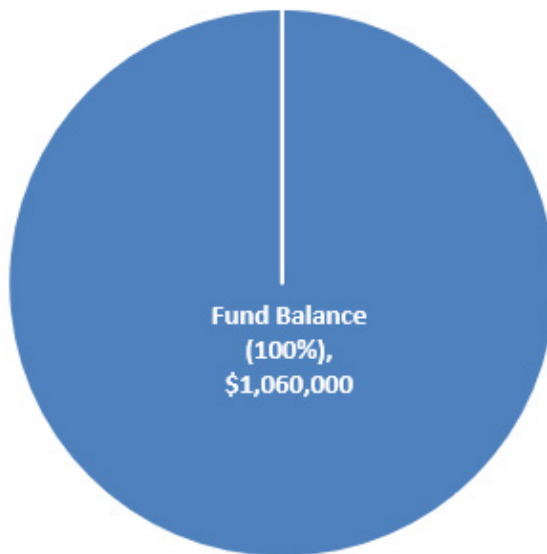
(1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/ Reserve accounts.

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

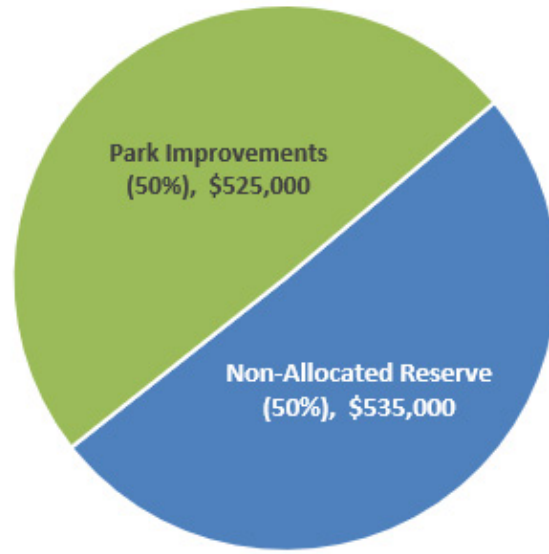
SPECIAL REVENUE FUND SUMMARIES

Impact Fee Fund Summary

FY 2026 Budget: \$1,060,000



Revenues by Source



Expenditures by Use

The Impact Fee Fund accounts for fees assessed upon development activity. These fees are collected to pay for system improvements (recreation/parks, streets, and public safety) as detailed within the city's impact fee ordinance. The Community Development Department manages the Impact Fee Program.

Trends: The FY 2026 Budget totals \$1,060,000. This fund accounts for fees assessed upon development activity. These fees are collected to pay for system improvements (recreation/parks, streets, and public safety) as detailed within the city's impact fee ordinance. Impact Fee revenues are variable and dependent upon multiple factors such as the local and national economy. Due to the variability, the annual budget typically appropriates fund balance as the primary funding tool. That is to say, appropriations are made with funds already collected (i.e. fund balance) as opposed to a forecast of collections that may not materialize due to their inherent variability. Impact fees are being allocated to the following capital initiatives (\$525,000) which are discussed in depth within the *Capital Project Fund Summaries* section of this document. The remaining impact fee funds (\$535,000) are included within the Non-Allocated account for appropriation by the City Council.

- North Park Fields 1-4 Restroom/Concession Stand Replacement (\$375,000 representing the impact fee contribution towards overall project costs).
- Wills Park Baseball Field 5 synthetic turf installation (\$150,000; representing the impact fee contribution towards overall project costs).

SPECIAL REVENUE FUND SUMMARIES

Statement of Budgetary Comparisons

Impact Fee Fund Community Development/Other Departments

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
REVENUES					
Charges for Services:					
Impact Fees (Roads)	\$ 447,378	\$ 157,917	\$ 606,084	\$ 100,000	\$ -
Impact Fees (Parks)	1,421,993	279,934	1,028,868	110,000	-
Impact Fees (Public Safety)	69,816	27,425	63,542	18,000	-
Investment Earnings	(64,245)	108,181	203,932	-	-
Other					
Fund Balance	-	-	-	5,603,670	1,060,000
TOTAL	\$ 1,874,942	\$ 573,457	\$ 1,902,426	\$ 5,831,670	\$ 1,060,000
EXPENDITURES					
Capital/Leases:					
Impact Fee Study Update	\$ 2,780	\$ 29,195	\$ -	\$ 37,525	\$ -
Roads					
Rucker Rd Corridor Imp.	58,321	134,044	10,800	600	-
Hopewell/Vaughan Roundabout	11,623	-	-	-	-
AlphaLoop	-	1,533,350	-	-	-
AlphaLink	-	-	-	2,062,937	-
Parks					
Greenway Ext. to Forsyth	120,880	-	-	-	-
Equestrian Center Improvements	463,678	-	-	-	-
Wills Park Master Plan	-	21,930	-	306,704	-
Encore Parkway Greenway Connection/Park	-	27,480	-	1,972,520	-
North Park Fields 1-4 Restroom Replacement	-	-	-	183,820	375,000
Wills Park Baseball Field 5 synthetic turf installation	-	-	-	-	150,000
Public Safety					
Fire Rescue-Rapid Resp. Truck	124,100	-	-	-	-
All-Terrain Vehicles (Qty: 2)	-	18,690	-	-	-
Fire Station 81 Improvements	-	-	-	170,000	-
<i>subtotal</i>	\$ 781,381	\$ 1,764,689	\$ 10,800	\$ 4,734,106	\$ 525,000
Non-Allocated					
Roads	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	-	-	-	1,029,038	475,000
Public Safety	-	-	-	68,526	60,000
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ 1,097,564	\$ 535,000
TOTAL	\$ 781,381	\$ 1,764,689	\$ 10,800	\$ 5,831,670	\$ 1,060,000

SPECIAL REVENUE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Impact Fee Fund Community Development/Other Departments

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
Beginning Fund Balance:	\$ 3,809,716	\$ 4,903,276	\$ 3,712,045	\$ 5,603,671	\$ 1,097,565
REVENUES BY CATEGORY					
Charges for Services	\$ 1,939,187	\$ 465,276	\$ 1,698,494	\$ 228,000	\$ -
Investment Earnings	(64,245)	108,181	203,932	-	-
Other	-	-	-	-	-
TOTAL	\$ 1,874,942	\$ 573,457	\$ 1,902,426	\$ 228,000	\$ -
EXPENDITURES BY FUNCTION					
Impact Fee Study Update	\$ 2,780	\$ 29,195	\$ -	\$ 37,525	\$ -
Capital (Roads)	69,943	1,667,394	10,800	2,063,537	-
Capital (Parks)	584,558	49,410	-	2,463,044	525,000
Capital (Public Safety)	124,100	18,690	-	170,000	-
TOTAL	\$ 781,381	\$ 1,764,689	\$ 10,800	\$ 4,734,106	\$ 525,000
ACFR Rounding Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 4,903,276	\$ 3,712,045	\$ 5,603,671	\$ 1,097,565	\$ 572,565
Changes in Fund Balance (actual/est.)	\$ 1,093,561	\$ (1,191,232)	\$ 1,891,626	\$ (4,506,106)	\$ (525,000)

Notes:

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

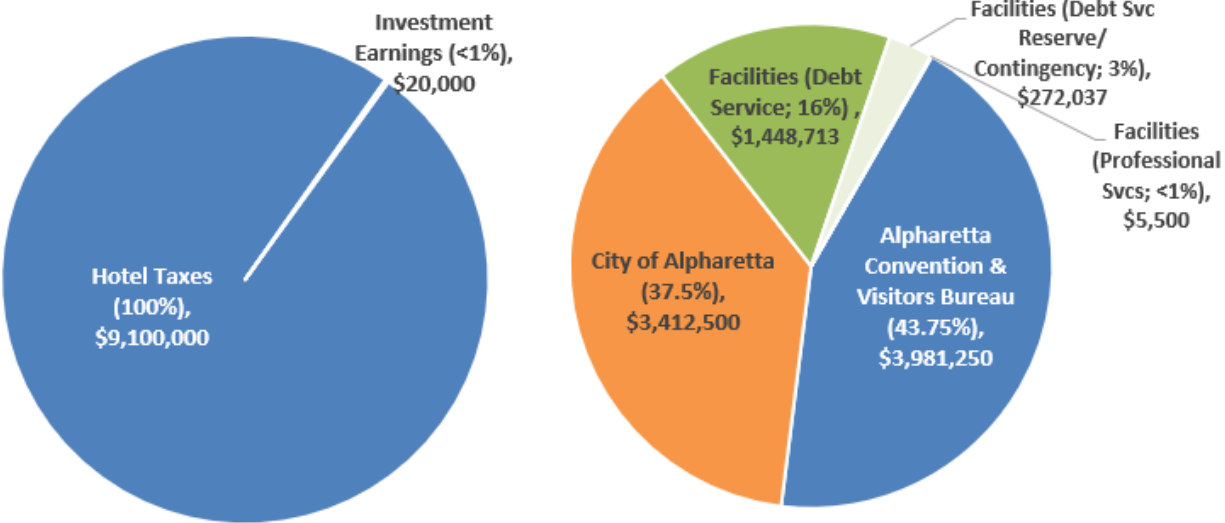
(1) accounts. Please note, the city does not materially base Impact Fee investment on forecasted revenues. Instead, opting to utilize actual collections. Hence, a forecast of impact fee collections is not programmed into the FY 2026 Recommended Budget.

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

SPECIAL REVENUE FUND SUMMARIES

Hotel/Motel Fund Summary

FY 2026 Budget: \$9,120,000



Revenues by Source

Expenditures by Use

The Hotel/Motel Fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality in downtown areas. The city levies a hotel/motel occupancy tax of 8% on total rental charges. The resulting tax revenue (not including investment earnings) is distributed as follows: City of Alpharetta (37.5%); Alpharetta Convention & Visitor's Bureau (43.75%); and Facilities (Conference Center/Tourism Product Development; 18.75%).

Trends

The FY 2026 Budget totals \$9.2 million. This fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality in downtown areas. The city levies a hotel/motel occupancy tax of 8% on total rental charges. The resulting tax revenue (not including investment earnings) is distributed as follows: City of Alpharetta (37.5% or \$3.5 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 non-allocated/contingency. Specifically, the Debt Service Reserve funding (Convention Center Bonds) from the Facilities portion of the tax is anticipated to grow by a minimum of \$272,037

SPECIAL REVENUE FUND SUMMARIES

during FY 2026 (forecasted balance based on budgeted FYs 2025-2026 revenue totals \$1.7 million but will likely be less as actual collections are trailing budget for 2025). This reserve figure dipped below the \$1.5 million target level in 2019 due to the impact of the COVID-19 pandemic on the hospitality industry and is being replenished as revenues continue to strengthen.

Hotel/Motel tax collection forecast for FY 2026 totals \$9.1 million and represents a reduction of -2% compared to the FY 2025 budget. However, actual collections for FY 2025 are trending flat with FY 2024 (thru January 2025) and current estimates for FY 2025 total \$9.1 million. Due to the current trends, the FY 2026 forecast for this revenue source is essentially flat compared to the FY 2025 estimate.

Statement of Budgetary Comparisons

Hotel/Motel Fund Multiple Departments

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
REVENUES					
Other Taxes					
Hotel/Motel Taxes	\$ 7,927,504	\$ 9,277,072	\$ 9,111,647	\$ 9,250,000	\$ 9,100,000
Interest/Penalties	13,260	30,167	3,150	-	-
Investment Earnings	(25,697)	-	66,778	20,000	20,000
Other					
Fund Balance	-	-	-	1,339,071	-
TOTAL	\$ 7,915,067	\$ 9,307,239	\$ 9,181,576	\$ 10,609,071	\$ 9,120,000
EXPENDITURES					
ACVB/City					
Alpharetta Convention & Visitors Bureau	\$ 3,474,084	\$ 4,058,719	\$ 3,987,724	\$ 4,046,875	\$ 3,981,250
City of Alpharetta (transfer-out)	2,975,786	3,480,902	3,418,049	3,468,750	3,412,500
<i>subtotal</i>	<i>\$ 6,449,871</i>	<i>\$ 7,539,621</i>	<i>\$ 7,405,773</i>	<i>\$ 7,515,625</i>	<i>\$ 7,393,750</i>
Facility					
Professional Svcs (Bond Admin)	\$ 7,040	\$ 5,915	\$ 6,065	\$ 5,500	\$ 5,500
Series 2016 Bonds (debt service)	1,339,963	1,365,213	1,392,713	1,417,213	1,448,713
Debt Svc Reserve (Contingency)	-	-	-	1,655,663	272,037
Equestrian Center Improvements	929	-	-	-	-
Wills Park Maint. Facility	-	309,369	-	-	-
Wills Park Master Plan Imp.	285,405	268,248	-	15,070	-
<i>subtotal</i>	<i>\$ 1,633,337</i>	<i>\$ 1,948,744</i>	<i>\$ 1,398,778</i>	<i>\$ 3,093,446</i>	<i>\$ 1,726,250</i>
TOTAL	\$ 8,083,208	\$ 9,488,366	\$ 8,804,550	\$ 10,609,071	\$ 9,120,000

SPECIAL REVENUE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Hotel/Motel Fund Multiple Departments

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
Beginning Fund Balance:	\$ 1,311,312	\$ 1,143,171	\$ 962,046	\$ 1,339,073	\$ 1,655,665
REVENUES BY CATEGORY					
Hotel Taxes	\$ 7,940,764	\$ 9,307,239	\$ 9,114,797	\$ 9,250,000	\$ 9,100,000
Investment Earnings	(25,697)	-	66,778	20,000	20,000
Other	-	-	-	-	-
TOTAL	\$ 7,915,067	\$ 9,307,239	\$ 9,181,576	\$ 9,270,000	\$ 9,120,000
EXPENDITURES BY FUNCTION					
Alpharetta Convention & Visitors Bureau	\$ 3,474,084	\$ 4,058,719	\$ 3,987,724	\$ 4,046,875	\$ 3,981,250
City of Alpharetta (transfer-out)	2,975,786	3,480,902	3,418,049	3,468,750	3,412,500
Tourism Product Development portion of the Hotel Tax:					
Debt Service	1,347,003	1,371,128	1,398,778	1,422,713	1,454,213
Eligible System Improvements	286,334	577,617	-	15,070	-
TOTAL	\$ 8,083,208	\$ 9,488,366	\$ 8,804,550	\$ 8,953,408	\$ 8,847,963
ACFR/Rounding Adjustments	\$ -	\$ 1	\$ 2	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 1,143,171	\$ 962,046	\$ 1,339,073	\$ 1,655,665	\$ 1,927,702
Changes in Fund Balance (actual/est.)	\$ (168,141)	\$ (181,125)	\$ 377,027	\$ 316,592	\$ 272,037

Notes:

- (1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/R
- (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 six (6) capital project funds, and they all follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects and remains in full-effect until project completion or re-allocation by City Council. As such, these appropriations are not reflected in this budget document but are reflected in the city's monthly financial management reports and can be accessed at www.alpharetta.ga.us. The capital project funds utilize the modified accrual basis of budgeting and accounting.

CAPITAL PROJECT FUND SUMMARIES

The following section provides a brief narrative of the city's capital project funds.

- **Capital Project Fund:** This fund accounts for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities, with a value (generally) in excess of \$25,000. Funding for these capital improvements typically comes from the General Fund through (A) an annual appropriation and (B) a transfer of the available fund balance from the most recent complete/audited fiscal year. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Stormwater Capital Fund:** This fund accounts for stormwater/drainage maintenance, repair, and/or improvement projects with a value (generally) in excess of \$25,000. Funding for these capital improvements typically comes from the General Fund through (A) an annual appropriation and (B) a transfer of the available fund balance from the most recent complete/audited fiscal year. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Capital Grants Fund:** This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represent the city's financial investment, are also recorded within this fund. This fund accounts for capital grants only. Operating grant proceeds are recorded within the Operating Grant Fund.
- **TSPLOST 1 Capital Fund:** This fund accounts for the collection of TSPLOST 1 (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. Fund appropriations are perpetual with only new appropriations (e.g. investment earnings) recognized in the annual budget. This tax was imposed for the period of April 1, 2017, through March 31, 2022.
- **TSPLOST 2 Capital Fund:** This fund accounts for the collection of TSPLOST 2 (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. Fund appropriations are perpetual with only new appropriations (e.g. investment earnings) recognized in the annual budget. This tax is imposed for the period of April 1, 2022, through March 31, 2027.
- **2022 Parks Bond Fund:** This fund accounts for the proceeds and associated expenditures resulting from the issuance of voter approved general obligation bonds, series 2022. Fund appropriations will be perpetual with only new appropriations (e.g. investment earnings) recognized in the annual budget.

For the purposes of this budget document, the Capital Projects Fund, Stormwater Capital Fund, TSPLOST 1 Capital Fund, and TSPLOST 2 Capital Fund are presented as new appropriation activity is recommended for FY 2026.

CAPITAL PROJECT FUND SUMMARIES

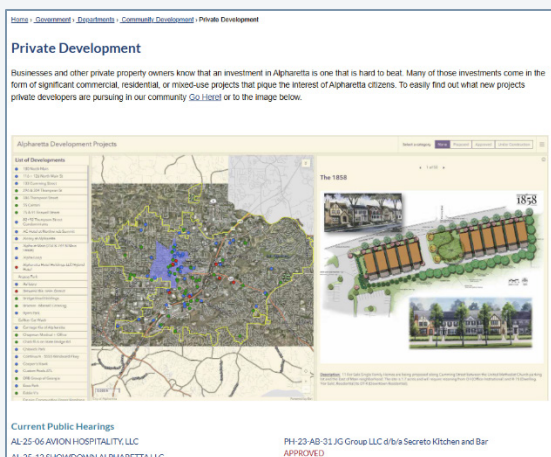
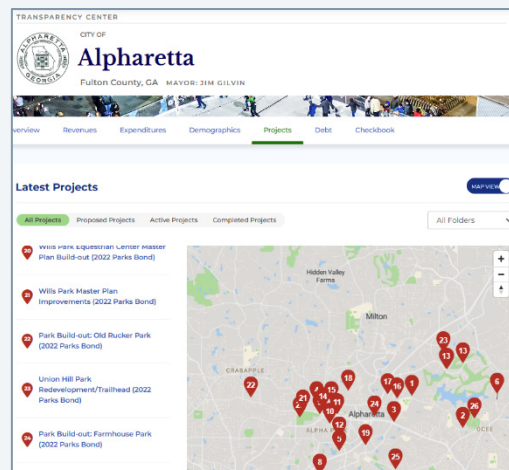


The City of Alpharetta website is a great resource to stay informed about development and capital improvements in Alpharetta (www.alpharetta.ga.us).

City Projects

The purpose of the City Projects page is to put information on key road, park, and other City of Alpharetta infrastructure projects quickly and easily in the hands of our residents and corporate citizens whose tax dollars largely fund these projects.

<https://cleargov.com/georgia/fulton/city/alpharetta/projects>



Private Development

Businesses and other private property owners know that an investment in Alpharetta is one that is hard to beat. Many of those investments come in the form of significant commercial, residential, or mixed-use projects that pique the interest of Alpharetta citizens. Use our map-based tool to easily find out what new projects Private Developers are pursuing in our community.

<https://www.alpharetta.ga.us/219/Private-Development>

Funding Methodology

The city's preferred method for funding capital projects within the CIP shall be through current revenue when available (i.e., pay-as-you-go) or from outside funding sources such as grant funding and related aid. Debt obligations may be issued for capital projects when it is appropriate to achieve a fair allocation of costs between current and future beneficiaries. Funding for the CIP is provided as follows:

- **Proper Use of Fund Balance**

General Fund: Based on audited financial statements for the year ended June 30, 2024, the city's fund balance totaled \$38 million. Of this amount, approximately \$9.4 million was appropriated in the FY 2025 Budget for capital/one-time

CAPITAL PROJECT FUND SUMMARIES

initiatives/reserve and \$23.5 million has been designated as an emergency account based on a conservative policy of 25% of total appropriations (i.e., roughly 3 months of operating expenditures). It has been the city's policy to utilize the remaining fund balance above the emergency requirement for one-time expenditures (generally capital investment). Available capital/one-time initiative funding for FY 2026 totals \$5 million.

- **Funding Capital from Operating Budget**

The FY 2026 budget includes funding totaling \$2.3 million from General Fund operations for capital investment (e.g., replacement of our infrastructure and equipment, etc.). By programming an annual capital contribution into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated. Funding from the General Fund which is available for immediate capital investment in 2026 includes the following:

▪ \$ 5,017,048	Fund Balance for one-time capital.
▪ <u>2,262,292</u>	Capital Contribution from the General Fund.
\$ 7,279,340	

- **Debt Funding:** Debt obligations, including capital leases, are primarily reserved for large-scale capital projects when it is appropriate to achieve a fair allocation of costs between current and future beneficiaries.

FY 2026 Capital Funding

The FY 2026 Capital Plan includes funding of \$27 million for capital initiatives (including potential grant funding). Base capital funding totals \$20.5 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, Capital Lease funding, and a contribution from the Alpharetta Youth Baseball Association (Wills Park Baseball Field 5 synthetic turf installation), will be appropriated once received (and/or appropriate agreements executed).

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

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

CAPITAL PROJECT FUND SUMMARIES

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

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

FY 2026 Capital Source & Use Summary	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Sources											
Available Fund Balance	\$ 2,500,000	\$ -	\$ -	\$ 400,000	\$ 7,000,000	\$ 290,000	\$ 1,000,000	\$ 60,000	\$ 11,250,000	\$ -	\$ 11,250,000
Available Fund Balance (Tree Bank)	-	905,000	-	-	-	-	-	-	905,000	-	905,000
General Fund											
Annual Capital Appropriation	362,292	-	1,900,000	-	-	-	-	-	2,262,292	-	2,262,292
Available Fund Balance	5,017,048	-	-	-	-	-	-	-	5,017,048	-	5,017,048
Investment Earnings	300,000	-	100,000	300,000	400,000	-	-	-	1,100,000	-	1,100,000
Other											
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	-	-	710,000	710,000
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	-	-	-	-	-	-	-	-	-	851,107	851,107
Capital Leases	-	-	-	-	-	-	-	-	-	4,660,000	4,660,000
Alpharetta Youth Baseball Association Contribution	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Sources	\$ 8,179,340	\$ 905,000	\$ 2,000,000	\$ 700,000	\$ 7,400,000	\$ 290,000	\$ 1,000,000	\$ 60,000	\$ 20,534,340	\$ 6,471,107	\$ 27,005,447
Uses											
Capital/One-Time Initiatives											
Economic Development	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Information Technology	897,800	-	-	-	-	-	-	-	897,800	-	897,800
Public Safety	2,305,162	-	-	-	-	28,952	-	-	2,334,114	4,660,000	6,994,114
Public Works	1,472,500	905,000	2,000,000	-	4,668,893	-	-	-	9,046,393	1,561,107	10,607,500
Recreation, Parks & Cultural Services	1,510,000	-	-	-	-	-	525,000	-	2,035,000	250,000	2,285,000
Community Development	183,600	-	-	-	-	-	-	-	183,600	-	183,600
Total Uses	\$ 6,419,062	\$ 905,000	\$ 2,000,000	\$ -	\$ 4,668,893	\$ 28,952	\$ 525,000	\$ -	\$ 14,546,907	\$ 6,471,107	\$ 21,018,014
Non-Allocated (Future Capital/One-Time Initiatives)	\$ 1,760,278	\$ -	\$ -	\$ 700,000	\$ 2,731,107	\$ 261,048	\$ 475,000	\$ 60,000	\$ 5,987,433		

Capital Initiatives not recommended for funding total \$11.2 million. Detailed narratives for the Staff Recommended and Unfunded Capital Initiatives are included herein.

CAPITAL PROJECT FUND SUMMARIES

FY 2026 Recommended Capital Project Listing

The following section provides both a (1) summary list of Staff Recommended Capital Initiatives for FY 2026 and is followed by (2) a detailed narrative of each capital initiative.

FY 2026 Capital Source & Use Detail	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Sources											
Available Fund Balance	\$ 2,500,000	\$ -	\$ -	\$ 400,000	\$ 7,000,000	\$ 290,000	\$ 1,000,000	\$ 60,000	\$ 11,250,000	\$ -	\$ 11,250,000
Available Fund Balance (Tree Bank)	-	905,000	-	-	-	-	-	-	905,000	-	905,000
General Fund											
Annual Capital Appropriation	362,292	-	1,900,000	-	-	-	-	-	2,262,292	-	2,262,292
Available Fund Balance	5,017,048	-	-	-	-	-	-	-	5,017,048	-	5,017,048
Investment Earnings	300,000	-	100,000	300,000	400,000	-	-	-	1,100,000	-	1,100,000
Other											
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	-	-	710,000	710,000
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	-	-	-	-	-	-	-	-	-	851,107	851,107
Capital Leases	-	-	-	-	-	-	-	-	-	4,660,000	4,660,000
Alpharetta Youth Baseball Association Contribution	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Sources	\$ 8,179,340	\$ 905,000	\$ 2,000,000	\$ 700,000	\$ 7,400,000	\$ 290,000	\$ 1,000,000	\$ 60,000	\$ 20,534,340	\$ 6,471,107	\$ 27,005,447
Uses											
Capital/One-Time Initiatives											
Economic Development											
Economic Development Toolbox	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Information Technology											
Technology Replacement (all City Departments)	\$ 397,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 397,800	\$ -	\$ 397,800
Data Center Server Replacement (all City Departments)	500,000	-	-	-	-	-	-	-	500,000	-	500,000
	\$ 897,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 897,800	\$ -	\$ 897,800
Public Safety											
Fire Apparatus (Fleet Replacement; Capital Lease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000
Public Safety (Fleet Replacement)	1,600,000	-	-	-	-	-	-	-	1,600,000	-	1,600,000
Heart Monitor (Equipment Replacement; Capital Lease)	-	-	-	-	-	-	-	-	-	660,000	660,000
Fire Equipment for New Fire Engines	112,662	-	-	-	-	-	-	-	112,662	-	112,662
Public Safety Headquarters (Gate System Repairs/Improvements)	32,000	-	-	-	-	-	-	-	32,000	-	32,000
Electric Vehicle DC Fast Charger purchase and installation	260,000	-	-	-	-	-	-	-	260,000	-	260,000
Citywide Camera Infrastructure	225,000	-	-	-	-	-	-	-	225,000	-	225,000
FARO Scanner	75,500	-	-	-	-	-	-	-	75,500	-	75,500
TruNarc Handheld Drug Identifier for Criminal Investigations	-	-	-	-	-	28,952	-	-	28,952	-	28,952
	\$ 2,305,162	\$ -	\$ -	\$ -	\$ -	\$ 28,952	\$ -	\$ -	\$ 2,334,114	\$ 4,660,000	\$ 6,994,114

CAPITAL PROJECT FUND SUMMARIES

FY 2026 Capital Source & Use Detail

Uses	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Capital/One-Time Initiatives											
Public Works											
Milling and Resurfacing	\$ -	\$ -	\$ -	\$ -	\$ 2,788,893	\$ -	\$ -	\$ -	\$ 2,788,893	\$ 1,286,107	\$ 4,075,000
Tree Planting and Landscape Improvements	-	165,000	-	-	-	-	-	-	165,000	-	165,000
SR 9 Landscaping from Academy St. to Windward Parkway	-	740,000	-	-	-	-	-	-	740,000	-	740,000
Bridge and Guardrail Maintenance	-	-	-	-	-	-	-	-	-	275,000	275,000
Traffic Striping and Signage	-	-	-	-	280,000	-	-	-	280,000	-	280,000
Traffic Signal Pole Painting and Maintenance	60,000	-	-	-	-	-	-	-	60,000	-	60,000
Traffic Calming Improvements	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Signalized Intersection Maintenance (incl. Traffic Control Equipment)	200,000	-	-	-	-	-	-	-	200,000	-	200,000
Stormwater	-	-	2,000,000	-	-	-	-	-	2,000,000	-	2,000,000
Sidewalk and Brick Paver Maintenance and Repair	-	-	-	-	750,000	-	-	-	750,000	-	750,000
Public Works (Design Services)	45,000	-	-	-	-	-	-	-	45,000	-	45,000
Parking Garages (Facility Maintenance/Improvements)	50,000	-	-	-	-	-	-	-	50,000	-	50,000
City Facility Preventative Maintenance Assessment and Implementation	150,000	-	-	-	-	-	-	-	150,000	-	150,000
HVAC Replacements (Facility Maintenance/Improvements)	100,000	-	-	-	-	-	-	-	100,000	-	100,000
City Hall (Facility Maintenance/Improvements)	32,500	-	-	-	-	-	-	-	32,500	-	32,500
Public Safety Headquarters Facility Renovations and Repairs	100,000	-	-	-	-	-	-	-	100,000	-	100,000
Recreation and Park Facilities (Facility Maintenance/Improvements)	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Generator Replacements (Facility Maintenance/ Improvements)	100,000	-	-	-	-	-	-	-	100,000	-	100,000
Department Pool Vehicles (Fleet Replacement)	85,000	-	-	-	-	-	-	-	85,000	-	85,000
F-550 Crew Cab Dump Truck (Fleet Replacement)	175,000	-	-	-	-	-	-	-	175,000	-	175,000
F-350 Crew Cab Service Bed Truck (Fleet Replacement)	70,000	-	-	-	-	-	-	-	70,000	-	70,000
F-150 Truck (Fleet Replacement)	65,000	-	-	-	-	-	-	-	65,000	-	65,000
TSPLOST III Exhibits Preparation	-	-	-	-	250,000	-	-	-	250,000	-	250,000

CAPITAL PROJECT FUND SUMMARIES

FY 2026 Capital Source & Use Detail

Uses	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Capital/One-Time Initiatives											
Public Works <i>continued</i>											
Mid Broadwell Crosswalk at Fire Station Light	-	-	-	-	50,000	-	-	-	50,000	-	50,000
Northwinds Mid-Block Crosswalk	-	-	-	-	300,000	-	-	-	300,000	-	300,000
Kimball Bridge Road at Northwinds Pkwy (Mast Arms)	-	-	-	-	250,000	-	-	-	250,000	-	250,000
Public Works Headquarters Renovations	90,000	-	-	-	-	-	-	-	90,000	-	90,000
Stand-on Compact Loader	50,000	-	-	-	-	-	-	-	50,000	-	50,000
	\$ 1,472,500	\$ 905,000	\$ 2,000,000	\$ -	\$ 4,668,893	\$ -	\$ -	\$ -	\$ 9,046,393	\$ 1,561,107	\$ 10,607,500
Recreation, Parks & Cultural Services											
Greenway Improvements/Repairs	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Wood Lightpole/LED Replacement Initiative	125,000	-	-	-	-	-	-	-	125,000	-	125,000
Alpharetta Public Arts (Outdoor On-Loan Sculpture Exhibit)	45,000	-	-	-	-	-	-	-	45,000	-	45,000
Public Art Fund by Developers - City Property	10,000	-	-	-	-	-	-	-	10,000	-	10,000
Public Art in the Parks	20,000	-	-	-	-	-	-	-	20,000	-	20,000
Public Art for City Projects	25,000	-	-	-	-	-	-	-	25,000	-	25,000
Park Trail Maintenance	100,000	-	-	-	-	-	-	-	100,000	-	100,000
Park Security Repairs & Improvements (security cameras, etc.)	44,000	-	-	-	-	-	-	-	44,000	-	44,000
Playground Equipment Replacement	70,000	-	-	-	-	-	-	-	70,000	-	70,000
Park Repairs and Improvements	146,000	-	-	-	-	-	-	-	146,000	-	146,000
Tree Maintenance, Planting and Removal in Parks	225,000	-	-	-	-	-	-	-	225,000	-	225,000
Recreation (Design Services)	25,000	-	-	-	-	-	-	-	25,000	-	25,000
North Park Restroom/Concession Stand Replacement (Fields 1-4)	225,000	-	-	-	-	-	375,000	-	600,000	-	600,000
General Equipment Replacement (Recreation)	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Wills Park Baseball Field 5 Synthetic Turf installation	100,000	-	-	-	-	-	150,000	-	250,000	250,000	500,000
Webb Bridge Middle School Football Field	50,000	-	-	-	-	-	-	-	50,000	-	50,000
	\$ 1,510,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000	\$ -	\$ 2,035,000	\$ 250,000	\$ 2,285,000
Community Development											
Comprehensive Plan Updates	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000
Community Development (Design Services)	63,600	-	-	-	-	-	-	-	63,600	-	63,600
	\$ 183,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,600	\$ -	\$ 183,600
Total Uses	\$ 6,419,062	\$ 905,000	\$ 2,000,000	\$ -	\$ 4,668,893	\$ 28,952	\$ 525,000	\$ -	\$ 14,546,907	\$ 6,471,107	\$ 21,018,014
Non-Allocated (Future Capital/One-Time Initiatives)	\$ 1,760,278	\$ -	\$ -	\$ 700,000	\$ 2,731,107	\$ 261,048	\$ 475,000	\$ 60,000	\$ 5,987,433		

Budgeted as part of the FY 2026 Budget.

Budgeted once received (and/or appropriate agreements executed).

CAPITAL PROJECT FUND SUMMARIES

Fiscal Year 2026 Annual Action Plan

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

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

Detail (Recommended Capital Initiatives)

Economic Development

Economic Development Toolbox

\$50,000

Fiscal Year 2026 Annual Action Plan:

- Economic Development.

Description: Funds would be used by the Economic Development Department to develop and maintain a comprehensive marketing toolbox and strategy to enhance Alpharetta's ability to attract and retain businesses.

This initiative includes creating marketing plans and assets such as high-quality videos, an enhanced website, brochures, and digital campaigns to highlight the city's competitive advantages to corporate executives, brokers, and site selectors. These materials will support targeted business recruitment efforts, strengthen engagement with existing companies, and position Alpharetta as a premier business destination. Investing in these assets will ensure a consistent and compelling economic development message, helping to reduce office space vacancy and drive economic growth. The request for FY 2026 totals \$50,000 and, when combined with existing appropriations in FY 2025 (\$43,000), achieves our overall funding goal for this initiative for FY 2026.

Operating Budget Impact: N/A.

Information Technology

Technology Replacement (all city departments)

\$397,800

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is to provide for the annual replacement, procurement, and upgrading of technology for all city departments. As in prior-years, funding for technology

CAPITAL PROJECT FUND SUMMARIES

replacement is placed in one capital project account to allow for more efficient management (as opposed to being spread across multiple departments based on an estimate of replacement needs which may or may not equate to the actual need during the fiscal year). The city currently has over 520 computers in operation (desktops/laptops). The main component of the FY 2026 request includes funding for the replacement of computers, iPhones, iPads, and printers (as needed).

The current city standards for technology replacement (based on funding availability) are as follows: servers (5 years); SANS – Storage (5 years); desktop PCs (4 years); laptop PCs (4 years); iPad tablets (3 years); iPhones (3 years); large scale multi-function printers (MFPs) (5-7 years); small scale MFPs (5 years); small printers (3-5 years); desktop UPS (electrical service backup) (3 years); monitors (8 years).

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs. Frees-up IT staff to focus on other priorities.

Data Center Server Replacement (all city departments)

\$500,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for our data centers' replacement server equipment and virtualization software. The equipment to be replaced provides support for City systems that are not cloud-hosted or software as a service. This will provide greater reliability, faster recovery, and greater efficiency and capability for the city's applications. The existing/remaining servers will have reached the end of life.

Operating Budget Impact: Support/maintenance costs are included in the purchase price for years 1-3. Starting in year 4, the support and maintenance costs will be added within the base operating budget (est. at \$100,000 annually). These costs represent server and licensing costs that we do not currently incur.

Public Safety

Fire Apparatus Fleet Replacement

\$4,000,000 (Capital Financing Revenue)

\$4,000,000 (Capital Expense)

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: This request is for the scheduled replacement of active Fire Division Apparatus (Pumpers/Ladders/Air & Light). **Importantly, in Year 1 (FY 2026), there is no net fiscal impact to the General Fund associated with this initiative, as the capital lease financing will fully offset capital purchase expenditures.**

Currently, the city has 5 Pumpers, 1 Ladder, 1 Quint, and 1 Air & Light Truck. All active Fire Apparatus are funded through capital lease programs within the General Fund. Upon expiration of existing capital leases (10-year terms for Pumpers/Air & Light and 13-year term for the Ladder/Quint), new Apparatus will be purchased, and prior models will be placed into Reserve (with any existing reserve models being surplus). It should be noted

CAPITAL PROJECT FUND SUMMARIES

that the build/delivery times for apparatus have swelled considerably and now approach 48-months. As such, the last several batches of fire apparatus have been ordered early to meet the revised delivery time frames.

The values included represent the replacement of 2 Pumpers, Engines 81 and 82 (\$2.4 million combined), and 1 Ladder (\$2.3 million) and include an estimate of inflationary cost increases (10%). Prepayment discounts for the three units in addition to a purchasing consortium discount reduces the pricing to \$4 million. As these vehicles are currently funded through capital lease programs within the General Fund, the only budget impacts will be due to the incremental cost increases in the Apparatus as well as the doubling of capital lease costs due to the required lead time (48 month build time). The current capital leases for Engines 81 and 82 will have the final payment in FY 2027. The current capital lease for the Ladder will have the final payment in FY 2030. The current plan is to seek approval of the new apparatus acquisition, including capital lease funding, during FY 2026 with the 1st payment occurring in FY 2027. The principal repayment of the new capital lease will be wrapped around the existing capital lease terms but will require increases to the General Fund capital lease payments in the FY 2027 Operating Budget.

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

Fleet Replacement (Qty: 23) - Public Safety

\$1,600,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: This request is for the forecasted annual replacement of Police and Fire SUVs and pickup trucks. The model year, mileage, engine hours, and mechanical condition of the vehicles drive the replacement need. Emergency response vehicles are expected to be in service for seven years or 100,000 miles. This request includes the complete upfitting and Public Safety marking costs for new vehicles, the removal of emergency equipment, and marking costs for expired vehicles in preparation for public auction. Due to the rise in upfit costs and vehicle costs from the manufacturer, the budget has increased to purchase 25 vehicles per year. Also, manufacturers are still struggling to keep up with demand and the backlog of orders. Currently, the lead time is roughly 18-months from order to receipt of vehicles. The forecasted replacement plan identifies an annual replacement need to flat line the annual budget for public safety. Currently, we have 53 vehicles that are above 85,000 miles that will need to be replaced in 2025 & 2026. The annual purchase of 20 vehicles will help move the department towards an overall fleet replacement in 7.5 years. At the end of 6 years, the amount may decrease proportionally based on current replacement philosophies and needs.

Replacement vehicles to be purchased in FY 2026 include: (9) SUVs for Patrol; (1) SUVs for K-9; (7) SUVs for CID & Admin; (3) Small Trucks for Fire Admin, (3) Harley Davidson Motorcycles, totaling (23) vehicles.

With today's inflation and the new model year pricing, our numbers reflect a projection of: Base patrol vehicle (\$58,000) + Upfit (\$26,000) = \$84,000 x 9 vehicles = \$756,000. Base

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patrol vehicle for K9 (\$58,000) + Upfit (\$33,000) = \$91,000. Public Safety Administration, Criminal Investigations, and Fire Marshall vehicles (\$55,000) + Upfit (\$10,000) x 10 vehicles = \$650,000. Harley Davidson Motorcycles (\$22,300) + Upfit (\$9,000) x 3 motorcycles = \$93,900. Total is \$1,590,900.

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

Heart Monitor Equipment Replacement **\$660,000 (Capital Financing Revenue)**
\$660,000 (Capital Expense)

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: This request is for the replacement of Heart Monitors for the Public Safety Team. The values included above represent the replacement of approximately 10 monitors and include inflationary cost increases. As these monitors are currently funded through capital lease programs within the General Fund, the only budget impacts will be due to the incremental cost increases in the equipment. **Specifically, in Year 1 (FY 2026), there is no net fiscal impact to the General Fund associated with this initiative, as the capital lease financing will fully offset capital purchase expenditures.**

Heart Monitors have a 5-year life with the current lease ending in FY 2026. The current plan is to seek approval of the heart monitor equipment replacements, including capital lease funding, during FY 2026 with the 1st payment occurring in FY 2027.

Operating Budget Impact: Support and maintenance costs are estimated to be substantially similar to costs for the current equipment and are included within the base operating budget. Capital lease costs will increase through general growth in the cost of the equipment. The incremental capital lease cost is represented within the Operational Costs section and typically follows the acquisition period by one fiscal year as the 1st payment on the new lease generally occurs within the next fiscal year.

Fire Equipment for New Fire Engines (year 2 of 2) **\$112,662**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: The Fire team is set to take delivery of three (3) new fire engines in late summer/early fall of 2025. In FY 2025, the department received capital funding of \$75,000 to begin purchasing necessary equipment, which was used to acquire ten (10) self-contained breathing apparatuses (SCBAs).

To complete the equipment purchase, we still need to acquire hose, nozzles, and other essential tools for each fire engine. Currently, the fire standard requires hoses to be no older than 10 years, yet a significant portion of our current hoses are approaching the 20-year mark. The total cost for the three fire engines with the required equipment is \$167,532, or \$55,844 per engine. However, we have an \$80,000 trade-in credit for Engine 87 and Engine 88 from Pierce, which reduces the cost to \$87,532. Additionally, we will need to pay for shipping which estimated at 15% of the total cost for a total \$25,129.

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Shipping for some equipment will require freight delivery due to weight restrictions. Therefore, the additional funding requested to complete the purchase is \$112,662. Reserve units, which are brought into service during emergencies such as ice storms, tornadoes, or hurricanes, can be used as frontline units with minimal cost to the City, aside from the personnel required. We can deploy up to three additional engines within a 12-hour operational cycle without incurring further costs to the city beyond staffing. Operating Budget Impact: Maintenance/replacement funding is included within this initiative.

Public Safety Headquarters (Gate System Repairs/Improvements) \$32,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- People Focused Workforce.

Description: This request is for repairs/improvements to gate systems at Public Safety Headquarters:

Specifically, the rear parking area drop arms and gate need to be refurbished and brought up to date. In recent years, the gate has become more problematic, and we can no longer repair the components due to the parts being unavailable. The unrepairable components consist of drop arms and drop arm motors, access control RFID readers, and the wiring for these items. The wiring from the campus network to the control arms and access control readers has failed and can only be replaced.

This repair and installation of functioning is needed to preserve the security of the rear parking areas and is essential to the safety of the Guard Line for the Alpharetta Jail. The items that need to be replaced are:

- two gate operators with safety loops.
- two twelve-foot drop arms with breakaways.
- new pedestals for the operators.
- two access control RFID readers.
- two call boxes with an intercom and cameras.
- two "CLICK2ENTER" radio units (enables officers to open using vehicle police radio).
- Installation of new Wiring and other miscellaneous hardware, both above and below ground.

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

Electric Vehicle DC Fast Charger purchase and installation \$260,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.
- Economic Development.

Description: This request is the purchase and installation of a DC fast charger station to support the growing adoption of electric vehicles (EVs) and enhance local charging infrastructure. This investment will not only promote sustainability by reducing carbon emissions but also attract EV drivers to the area, benefiting local businesses and increasing economic activity. The project is designed to generate a return on investment (ROI)

CAPITAL PROJECT FUND SUMMARIES

through private usage fees, ensuring that capital investment costs are offset while providing a long-term revenue stream to the City. By strategically placing the DC fast charger in a high-traffic and safe location (Public Safety Headquarters), the city can have immediate access to fast charging for its EV Fleet, and maximize utilization and financial returns, ultimately benefiting taxpayers by fostering a cleaner environment and a stronger local economy.

Background

In December 2024, the City approved the purchase of four (4) Tesla Model Y electric vehicles as a pilot program to determine their relative benefits for patrol use (2 of the vehicles are upfitted for patrol use) and admin use (remaining 2 have limited upfitting). The Tesla vehicles are anticipated to be delivered before Summer 2025.

After the Tesla approvals, the City was informed of an opportunity available through the Georgia Power *Make Ready Infrastructure Program* that would materially offset the costs of installing a DC fast charger to service the City’s EV fleet as well as the public.

Specifically, total project costs related to the installation of a DC fast charger, with capacity to charge four vehicles concurrently, approximates \$560,000. The cost breakdown is as follows.

The cost breakdown is as follows:

- \$300,000 - design, construction, and ongoing maintenance of all electrical infrastructure behind the meter leading up to the DC fast charger.
- \$180,000 – purchase of a DC fast charger with 4 stations to allow for the concurrent charging of 4 EVs.
- \$80,000 – installation of the DC fast charger and 4 stations.

The City applied for, and has been tentatively awarded, the Georgia Power Make Ready Infrastructure Program grant which will cover the \$300,000 scope above (design, construction, and ongoing maintenance of all electrical infrastructure behind the meter leading up to the DC fast charger).

The City’s responsibility would be for the purchase and installation of the DC fast charger and 4 stations which totals \$260,000. While there are many options available in the DC fast charger market, the industry leader in DC fast chargers covers all maintenance costs for a 15-year period and also allows the City the flexibility to set its usage rates. Current staff analysis indicates a full payback and positive ROI within 3 to 5 years. The targeted location is Public Safety Headquarters.

Citywide Camera Infrastructure

\$225,000

Fiscal Year 2026 Annual Action Plan:

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

Description: This request is for the annual replacement/refresh and expansion of the city's current camera infrastructure (including servers). This would include

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maintenance/support contracts. Of the 150 cameras on the city-wide system that are owned by the city, 119 are at or past end-of -support. We are currently working with Motorola Avigilon engineers to find the most efficient plan to address the city's needs. Currently the city camera infrastructure is composed of two separate systems.

- One system is primarily city buildings including city hall, recreation and parks buildings, and public safety headquarters. Most cameras on this system are no longer under warranty and are near or past their useful life. The City currently has two servers covering this system.
- The second system is primarily city traffic cameras. The City currently has one server covering this system.

Both systems have server replacements required in either 2025 or 2026. Some of the current servers are undersized for the video traffic they support. The software running on all of the servers is also in need of being updated. This request includes funding to cover replacement of the two servers running cameras for city buildings including city hall, recreation and parks buildings, and public safety headquarters. The current FY 2025 budget includes funding to cover replacement of the server running city traffic cameras. Staff is researching the optimal replacement strategy for the servers (e.g. individual replacements, consolidation, etc.).

Neither system has a current maintenance contract and many of the cameras are not functioning properly. We have also identified several locations on both systems where additional cameras are needed or the type of camera needs to be updated to meet operational needs.

Operating Budget Impact: Routine replacement capital – operating costs to decrease due to decline in repairs. Additional licensing fees will be incurred for camera expansion initiatives, but those costs will not be determinable until the expansion plan is determined.

FARO Scanner

\$75,500

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Transportation and Traffic.
- People-Focused Workforce.

Description: The FARO Focus Premium 3D laser scanner is an advanced tool for capturing highly detailed 3D scans of a scene.

Key Benefits of FARO Scanner Technology:

Traffic Crash Investigations:

- Speed and Efficiency: The FARO scanner reduces the time required to document traffic crash scenes, allowing for quicker roadway clearance.
- Enhanced Data Accuracy: 3D scanning provides more precise and detailed data than traditional methods, which helps create accurate reconstructions of vehicle movement, speeds, and impacts.

CAPITAL PROJECT FUND SUMMARIES

- **Compatibility with Crash Data Retrieval (CDR):** Integration with BOSCH CDR software allows for the creation of detailed accident reconstructions, improving the understanding of crash mechanics and injury analysis.

Crime Scene Documentation:

- **Rapid Scene Processing:** FARO's 3D technology reduces the time spent on crime scene documentation, which is traditionally labor-intensive. This allows investigators to focus on analysis and case development.
- **Visualization and Evidence Presentation:** The 3D models can demonstrate complex aspects of a crime scene (e.g., bullet trajectories, blood spatter), providing a clearer understanding of the scene for investigators and jurors.
- **Minimized Human Error:** The FARO system reduces human error in measuring, sketching, or photographing, ensuring higher-quality documentation.

Cross-Division Use:

Beyond traffic and criminal investigations, the FARO scanner's versatility makes it useful for other divisions, including arson investigations, training, and scene pre-planning.

Investment Breakdown:

With a base price tag of \$47,499, it can replace the outdated Total Station equipment, offering a more efficient and accurate solution for documenting scenes, particularly in serious injury and fatal traffic crash investigations. It enables quick and precise scanning of scenes, reducing the time needed to process and clear accident scenes. This capability can be critical in high-priority investigations, like fatal crashes, where time and accuracy are paramount.

Additional costs include:

Supporting Equipment and Accessories

- **FARO Focus Battery Power Block (\$580):** This block ensures that the scanner remains operational for extended periods, even in remote or difficult-to-reach locations.
- **FARO Carbon Fiber Tripod (\$1,235):** Provides stability and ease of use for the scanner, especially in rugged field conditions.
- **VR-Ready Notebook Computer (\$5,634):** This computer is necessary for running the advanced software that accompanies the FARO system, allowing for seamless processing, analysis, and visualization of scan data.
- **Tripod Case (\$152):** Protects your equipment during transport and storage, ensuring longevity and ease of use.

Training and Certification

The investment in specialized training, including the FARO Scanner Forensic Training and Certification (\$9,610) and FAROZone onsite software training and certification (\$4,860), is crucial. These training programs will ensure that personnel are proficient in using the

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FARO system and software, maximizing the scanner's potential and improving the overall workflow for traffic and criminal investigations.

Software and Maintenance

- FARO Zone 3D Expert (annual subscription, \$1,940): Provides 3D mapping and analysis tools, essential for accurately processing and presenting crash scenes or crime scenes.
- SCENE Scanner Software (annual subscription, \$2,080): Works in tandem with the FARO scanner to process and manage data collected during a scan, creating accurate 3D models of the scene.
- FOCUS Premium Complete Care Warranty (bi-annual subscription, \$1,910): This warranty protects your investment by covering maintenance and repairs, ensuring that the scanner remains in top working condition.
- Year one software/maintenance costs are included within this capital request. Year 2 will be funded within the FY 2027 Operating Budget.

Summary of return on the investment and Impact:

- Faster Investigations: The FARO scanner will significantly improve the efficiency of investigations by eliminating the need for traditional documentation methods and reducing the time needed to clear crash scenes.
- Enhanced Accuracy: The 3D models and integration with other investigative tools (like CDR software) will provide a higher level of detail and accuracy, which can be critical for prosecution in court cases.
- Cost Savings: This investment ensures self-sufficiency and eliminates delays in critical investigations by reducing the need to borrow equipment from neighboring agencies.

In essence, this equipment and training will enhance the ability of multiple units within your department to conduct investigations more efficiently, accurately, and safely. The FARO system is a versatile and high-impact tool for modernizing investigative practices.

Operating Budget Impact: Year one software/maintenance costs are included within this capital request. Year 2 will be funded within the FY 2027 Operating Budget Software (estimated between \$4,000 to \$6,000 annually as some software terms are biannual).

TruNarc Handheld Drug Identifier for Criminal Investigations

\$28,952
(asset forfeiture)

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- People Focused Workforce.

Description: This handheld drug identifier identifies over 500 substances, and the library updates as new substances emerge. With the rising concerns for accidental fentanyl and heroin overdoses to first responders, this handheld drug identifier will make testing

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unknown substances safer by no longer requiring the officer to open and handle the unknown substance. This identifier scans the substance through the packaging and accurately identifies the substance, increasing officer safety. In Fulton County, drug cases are dismissed in the preliminary hearing phase without a presumptive test. This field tester will allow for safer field-testing to ensure Alpharetta drug cases are not dismissed in the preliminary stage. Funding would be provided through available asset forfeiture monies. Operating Budget Impact: N/A.

Public Works

Milling and Resurfacing

\$4,075,000 (TSPLOST 2; LMIG + LRA Grants)

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the on-going maintenance of milling and resurfacing and preservation of city streets. Resurfacing of city streets increases the life expectancy of the roads. Without resurfacing, roadways will deteriorate and be more costly to repair.

In FY 2026, the City will allocate funding in accordance with the Pavement Condition Index findings (performed by Spencer Consulting Group in FY 2025) and identify preservation techniques that will best extend the life of our roads. This includes a combination of surface coating techniques, milling and resurfacing, soil cement, etc. We have seen some decrease in cost per ton from \$204/ton post Covid to \$155/ton to \$133/ton in FY 2025. Although costs have decreased, the cost per ton is still significantly higher than pre-Covid prices of \$92/ton. Costs of mobilization, bonds, fuel, etc. have also increased.

- City has about 570 lane miles.
- Cost to mill and resurface a lane mile in FY 2025 was \$161,000.
- $\$161,000 * 570 \text{ lane miles} = \92 million .
- Resurface every 15 years = \$6.2 million per year needed.
- Resurface every 20 years = \$4.6 million per year needed.
- Resurface every 25 years = \$3.7 million per year needed.

These numbers do not include reconstruction of roadways. We anticipate about \$500k per year for reconstruction due to poor subgrades.

The overall goal is to continue and preserve our roads and streets to an overall PCI score of 70. The current overall average PCI for City roads is 78. This number may decrease depending on cost, funding, and other environmental factors. Staff is looking into performing more pavement preservation techniques to preserve and prolong the life expectancy of the roads. If we can extend the life of a road, more dollars can be spent on much-needed reconstruction of failing roads and provide a better service to our citizens. This will also aid in helping maintain the goal of keeping at the average PCI of 70 or above.

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The City may not be able to keep an average PCI score of 70 or greater if there is a decrease in funding or without an increase in funding if costs escalate in the future.

Funding requested herein consists of TSPLOST 2 funds (estimated at \$2.8 million), Local Maintenance Improvement Grant (LMIG) funds (estimated at \$710,000), and Local Roads Assistance (LRA) Grant funds of \$576,107 (portion of the \$851,107 allocated by the State of Georgia; balance of \$275,000 is utilized for the Bridge and Guardrail Maintenance project). Operating Budget Impact: This program decreases roadway maintenance costs as the surface is less susceptible to potholes and road surface deterioration.

Tree Planting and Landscape Improvements

\$165,000 (tree bank)

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for tree maintenance within the City not associated with the right of way maintenance contract and plantings of new trees and shrubs in the City to increase beautification and or the replacement of landscape damaged by weather or other means. Funding requested herein consists of general capital funding (\$105,000) and Tree Bank collections (\$60,000; said tree bank balance totals \$900,000 as of February 2025). Operating Budget Impact: Maintenance funding is included within this initiative.

SR 9 Landscaping from Academy St to Windward Pkwy (yr. 3 of 3)

**\$740,000
(tree bank)**

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta.

Description: This request will include the design and installation of landscaping within the new beauty strips along SR 9 from Academy Street to Windward Parkway. Funding will landscape the corridor with street trees, shrubs, and ground cover within the 6' beauty strip as part of the GDOT SR 9 widening. This is year 2 funding for a 3-year project. Total projected costs are \$1.7 million. FY 2024 included funding totaling \$350,000 and FY 2025 included funding totaling \$575,000. The request for FY 2026 (final year) represents the final allocation of \$740,000. Funding is proposed to be provided through Tree Bank collections (\$900,000 balance as of February 2025).

Operating Budget Impact: At the time of the contract, State Route 9 was maintained by an outside vendor at a cost of \$43,200. That number was based on the previous landscape maintenance requirements, which was mostly mowing beauty strips (Level 2). After the improvements, the landscape is going to be more akin to Rucker Road and Kimball Bridge Road (Level 1). Maintenance costs are estimated at 1.5 times the current cost or \$64,800 for the entire corridor (\$21,800 incremental annual cost growth).

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Bridge and Guardrail Maintenance

\$275,000 (LRA Grant)

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the continual performance of required repairs and maintenance measures identified by Georgia Department of Transportation (GDOT) inspectors during their biennial inspections of city-owned bridges. The most recent inspection report was received from GDOT in February 2024. Using available funding from previous years, a purchase order was issued to an engineering firm (Pond & Company), in September 2024, to prepare maintenance drawings for 10 bridges based on the GDOT inspection report. FY 2026 funding will be used for repair and maintenance of various bridges citywide in accordance with the findings of the GDOT inspection report.

This request also funds maintenance, such as painting, replacement, and upgrade, of existing guardrails throughout the City. Guardrails are crucial to keeping roadways safe by helping to prevent minor accidents from escalating to major accidents. One example of necessary guardrail maintenance is cleaning and repainting of multiple guardrail segments along Mansell Road between Haynes Bridge Road and Old Alabama Road Connector.

Funding requested herein consists of Local Roads Assistance (LRA) Grant funds of \$275,000 (portion of the \$851,107 allocated by the State of Georgia; balance of \$576,107 is utilized for the Milling and Resurfacing project).

Traffic Striping and Signage

\$280,000 (TSPLOST 2)

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for purchase of equipment and materials needed for the repair/replacement of traffic striping, raised pavement markers, and signage throughout the City. Repair/replacement of striping consists of refreshing the existing striping due to normal wear, replacement and/or installation of raised pavement markers and the restriping of roadways after milling and resurfacing. Repair/replacement of traffic signage consists of replacement of existing signage due to normal wear as well as damage. This request also includes equipment/materials needed for fabrication of signage. Operating Budget Impact: Maintenance funding is included within this initiative.

Traffic Signal Pole Painting and Maintenance

\$60,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request funds the continued paint maintenance of the city's traffic signal mast arms and pedestrian signals. Painting will coincide with the expected 7-10 year lifespan of the current signal pole painting plus miscellaneous general maintenance and touchups. The average total cost per intersection is approximately \$20,000. Operating Budget Impact: Maintenance funding is included within this initiative.

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Traffic Calming Improvements

\$50,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This request is for the identification, design, and implementation of safety improvements primarily in neighborhoods and at high crash-rate intersections. Additionally, funds will enable staff to implement necessary traffic calming measures within the City. Projects may consist of roadway striping, signage such as radar signs, speed cushions, and channelization to mitigate existing safety deficiencies. The program will enhance public health and safety for users of the city's transportation system. Operating Budget Impact: Maintenance costs will be dependent upon the improvements implemented.

Signalized Intersection Maintenance (incl. Traffic Control Equipment) \$200,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the continual maintenance, repair, and upgrading of signalized intersections, including traffic lights and mid-block crosswalks with flashing lights, throughout the City. This includes vehicular detection systems, pedestrian signals, signal heads, signal cabinets and components, signal communication systems, traffic light timing optimization, and upgrading crosswalks for pedestrians' safety improvements. This funding request also allows for the replacement of loops removed during the annual milling and resurfacing project.

Additionally, this request is for equipment necessary for traffic control throughout the City. This includes traffic signal communications, traffic monitoring, and temporary traffic control measures. Traffic signal communications enable the intersections to work together and smooth traffic flow. Traffic signal monitoring includes equipment such as traffic cameras. Temporary traffic control equipment includes devices used to detour or delineate traffic flow, such as cones, delineators and barricades, and variable message boards. Operating Budget Impact: Maintenance funding is included within this initiative.

Stormwater

\$2,000,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for stormwater design/studies, inspection, drainage maintenance, and pipe/structure repair and maintenance. Left unchecked, stormwater can contribute to costly flooding, erosion, and pollution issues that wreak havoc on our community.

Included in this request is various drainage, flood, and watershed studies that are required by state and federal regulations. Watershed studies identify capital projects to improve water quality in impaired streams. Additional studies include dam breach analysis,

CAPITAL PROJECT FUND SUMMARIES

bacterial source testing, emergency planning and estimating damage, GIS maintenance, inventory updates, stream delisting, etc. These studies also identify future capital improvement projects or provide specific information that can be used by the city to meet regulatory compliance or further our service to our citizenry. This funding will also be utilized for the design of smaller drainage repairs, such as Harris Road drainage improvements, Haynes Bridge Road at Morrison Parkway drainage improvements, Pond retrofitting and dredging/permitting, etc.

The National Pollutant Discharge Elimination System (NPDES) Stormwater Permit requires Alpharetta to complete several inspections to protect our stormwater system. These inspections include site visits to private industrial facilities, private carwash and auto body repair shops, city ponds and stormwater management facilities, private ponds and stormwater management facilities, and city-maintained storm structures and pipes. These inspections help us identify maintenance repair work, help us prioritize our crews and CIP lists, and help us recognize private violations of the stormwater ordinance. This project includes hiring a private consultant to complete the inspections so that city staff can focus their efforts on planning, maintenance, and enforcement activities. Additionally, this request is for the continual maintenance and small drainage maintenance work within the City.

One section of the work is pond and best management practices (BMP) maintenance, testing, sampling, work crew materials, education materials, and tree impediment maintenance. Pond and BMP maintenance 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 total in

CAPITAL PROJECT FUND SUMMARIES

excess of \$4 million (as of February 2025) and the request for FY 2026 was adjusted to \$2 million.

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

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

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Downtown Alpharetta

Description: This request is for the continual maintenance and repair of the city's sidewalk inventory.

The City has in excess of 235 miles of sidewalks (1.24 million linear feet) and 3,700 ADA handicap ramps.

In FY 2019 and FY 2022, the City contracted with Dynatest to complete a sidewalk inventory and evaluate sidewalk conditions. This list standardizes the evaluation process, provides a clear prioritized list of sidewalks needing repair, and ties sidewalk data into the city's GIS and asset management software. Types of repairs (cracking, trip hazard vertical displacements, and spalling) along with location (near schools and parks, along arterial roadways, in the downtown district, etc.) help determine the repair priority.

Currently, the City has approximately 15,600 linear feet of sidewalk rated as poor/very poor by the Dynatest assessment (roughly 1% of inventory). The estimated cost to demo and replace is approximately \$1.25 million.

Currently, the City has approximately 1,710 ADA handicap ramps in need of repair/replacement to meet ADA requirements (roughly 46% of inventory). The estimated cost to demo and replace is approximately \$2.5 million.

Note, these dollar amounts are strictly for removal and replacement. If tree roots to be cut, or traffic control is required, or backfilling of soil adjacent to the sidewalk is required then the cost goes up. Work within subdivisions is far less expensive than work along major thoroughfares. Also, though crews and vendors have repaired sidewalk and handicap ramps throughout the City, any damaged sidewalk between the report and today is not included in any cost projections.

Funding will be requested annually with appropriations targeted towards the most pressing repairs. This is a multi-year initiative aimed at maintaining our sidewalk asset inventory.

Due to the large number and complexity, the City contracts out some of these repairs. Work will occur in various locations throughout the city pursuant to the Dynatest findings.

This request also funds the maintenance and repair of brick paver sidewalks located in the downtown area. Maintenance and repairs included in this request would be re-setting, leveling, replacing, re-sanding, sealing, concrete base repair, soldier course/repair, and installation of concrete header curb as needed.

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

Design Services (Public Works)

\$45,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for various design services associated with minor projects unable to be completed by city staff. Such services include structural designs and/or evaluations, sub-surface geotechnical investigations, miscellaneous right-of-way/easement research. Utilizing experts in various fields enables city staff to make the appropriate decisions related to resolving construction issues. Additionally, the information gathered by the design professionals allows staff to properly design or address issues in the field. Operating Budget Impact: N/A.

Parking Garages (Facility Maintenance/Improvements)

\$50,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for general maintenance of the two parking garages, 92 Milton Avenue and City Center. Garage maintenance work generally consists of painting (e.g. stairway handrails), washing windows, pressure washing, inspection of structural components and repair as needed, etc.

FY 2026 funding will cover the following repairs noted in the garage maintenance 10-year plan, and any issues identified in inspections that were not repaired in FY 2025:

- City Center Garage
 - Replace bearing pads and raise affected DT beams.
 - Repairing standing water problems in the southern stairwell. This may require adding supplemental floor drains in locations of excessive ponding.
 - Clean and coat exposed steel connection elements with a corrosion inhibiting coating system.
 - Inspections.
- 92 Milton Avenue Garage
 - Clean, prep, and apply 2 coats of epoxy or urethane to stairs and landings.
 - Clean, prep and paint the stair handrails.

Other repairs dependent on funding 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.

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City Facility Preventative Maintenance Assessment Implementation \$150,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: The FY 2025 Capital Plan included funding for a facilities condition assessment to measure the condition of a building and its infrastructure. Specific objectives of the comprehensive assessment methodology include determining the needs for renewal or replacement of building and infrastructure systems (e.g., heating/cooling, electrical, exterior envelope, etc.) and system components (e.g., cooling tower, heat exchanger, chiller, pumps, etc.), and guiding the analysis of good decision capital project options.

Specific purposes of a well-designed assessment are as follows:

- Verify accuracy and reliability of a space inventory.
- Provide an inspection of all facilities identifying physical and functional deficiencies.
- Assist in defining regular and preventive maintenance requirements.
- Develop metrics for performance measures, e.g., Facilities Condition Index (FCI) and Facilities Quality Index (FQI).
- Define capital renewal and replacement projects to reduce deferred maintenance backlog.
- Eliminate conditions that are either potentially damaging to property or present safety hazards.
- Identify energy conservation and sustainability measures.
- Inventory accessibility and disabled persons requirement.
- Develop cost estimates and schedules to correct deficiencies and for capital renewal or replacement, and modernization of infrastructure/equipment projects.

The assessment scope included:

- Physical Condition Assessment (or Life-Cycle Modeling, or both): Physical condition of the building and infrastructure system.
- Develop a Capital Facilities Project Plan.

FY 2026 request tentatively reflects funding towards assessment findings.

This initiative is included within the energy savings performance contract (“ESPC” contained within the current City facility condition assessment project) referenced under the *Augment Annual Capital Contribution* operating initiative recommended herein. Specifically, this funding would be utilized towards the ESPC phase of the facility condition assessment project should the City decide to move forward with that scope.

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

CAPITAL PROJECT FUND SUMMARIES

HVAC Replacements (Facility Maintenance/Improvements)

\$100,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for the replacement of HVAC units for all City-maintained facilities. The useful life expectancy for HVAC units is 15 years and a lot of the units serving facilities within the City are approaching or have exceeded the life expectancy.

FY 2026 replacements include units at the Crabapple Gym (unit over 28 years old). The Crabapple Gym unit was not replaced in FY 2025 due to lack of available funding. Additional planned replacements include the Crabapple front office unit (unit over 25 years old) as well as residual funding to tackle unexpected HVAC equipment failures requiring repair/replacement.

This initiative is included within the energy savings performance contract (“ESPC” contained within the current City facility condition assessment project) referenced under the *Augment Annual Capital Contribution* operating initiative recommended herein. Specifically, this funding would be utilized towards the ESPC phase of the facility condition assessment project should the City decide to move forward with that scope.

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

City Hall Maintenance

\$32,500

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for on-going interior maintenance, including but not limited to replacing cabinetry in multiple breakroom floors, pressure washing and sealing brick sidewalks, painting walls and trim, etc. In addition, repairs to the custom stained moldings throughout the main floor which will require procurement of a third-party vendor to perform the work. The FY 2026 funding will go towards exterior metal door painting, pressure washing, interior/exterior wood door repair and re-staining, interior metal door painting, etc. Operating Budget Impact: This program decreases facility maintenance costs.

Public Safety Headquarters Facility Renovations and Repairs

\$100,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- People Focused Workforce.

Description: This request is for the renovations, repairs, and upgrades to the Public Safety Headquarters. The building has seen a staffing increase and is starting to show its age. These annual requests will provide needed upgrades to bathrooms, windows, plumbing and different building components and ancillary structures located at Public Safety Headquarters.

FY 2026 funding will be for the replacement, repair, and sealing of windows throughout the Public Safety Headquarters Building. Several windows have broken seals, causing the

CAPITAL PROJECT FUND SUMMARIES

windows to become fogged and less energy efficient. Some windows have seen several leaks over the years and need to be properly re-sealed with waterproof caulking using an industrial sealant. The total request will replace all fogged windows and re-seal many windows around the entire building. The total cost is estimated to be \$50,000. The FY 2026 request also includes improvements to the evidence building, including, but not limited to, interior painting, wall crack routing and sealing and exterior wall sealing at an estimated cost of \$50,000.

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

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

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: This request is for recurring maintenance and repairs to the Recreation and Park facilities to improve the functionality and esthetics. In the past, these funds have been requested by our Public Works Department with the intent of Public Works overseeing these projects.

FY 2026 funding is targeted towards:

- Mansell House exterior painting/repairs, Annex Administrative Building exterior painting/repairs, Crabapple painting and ADA access upgrades.

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

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

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for replacement of generators for city facilities. The new generators will be natural gas instead of diesel. A generator's typical useful life span is 20 years old.

The FY 2026 request is for replacement of the generator at 2970 Webb Bridge Road (unit is in excess of 20-years old). Operating Budget Impact: Equipment operational costs (natural gas; preventative maintenance) are estimated to be substantially similar to costs for the current equipment and are included within the base operating budget. That said, overall equipment maintenance costs are anticipated to decrease due to a decline in repairs.

Department Pool Vehicle; Qty: 2 (Fleet Replacement) \$85,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the recurring replacement of department pool vehicles within the Public Works fleet. These vehicles are not assigned to an individual but are used by a pool of people in the department; additionally, these vehicles are used as replacement

CAPITAL PROJECT FUND SUMMARIES

vehicles when others are out of service. These replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 10 years.

Fiscal Year 2026 request is for the replacement of Unit #586 (2008 Model Year Chevy Impala with 71,000 miles) and Unit #620 (2009 Ford Ranger 4x4 Supercab with 111,000 miles). These units are in need of replacement due to age. In terms of the Impala, the department could benefit greater from the use of a truck rather than the current sedan. Public Works would like to replace the Impala with a truck that could be utilized by professional staff as an everyday driver. Unit 620 is becoming unreliable due to its age and high mileage as well as an excessive number of idle hours. The Ford Ranger will be replaced with a unit with a lift gate to be utilized by the Right-of-Way crews.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

F-550 Crew Cab Dump Truck; Qty: 1 (Fleet Replacement)

\$175,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of F-550 trucks within the Public Works fleet. The F-550 replacement is based on age and/or maintenance and repair costs.

Fiscal Year 2026 replacement includes Unit #735 (2012 F-550 Crew Cab Bucket Truck) with 64,000 miles. This unit is in need of replacement due to cracks and safety concerns of the Versalift Bucket/boom. This unit did not pass the annual inspection of the boom due to cracks and PTO (which provides power to the boom) needing to be repaired. Each of the Versalift units are wired individually. There is no manual to the wiring of this installation; therefore, to find the wiring issue requires some investigative work to be done to determine the necessary repair. The cost and time involved is unknown. Also, the Versalift repair vendors in the area are not able to repair the unit. The expected and unknown cost of this repair warrants replacement.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

F-350 Crew Cab Service Bed Truck; Qty: 1 (Fleet Replacement)

\$70,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of F-250 trucks within the Public Works fleet. The F-250 replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 10 years or 130,000 miles.

CAPITAL PROJECT FUND SUMMARIES

Fiscal Year 2026 request is for the replacement of Unit #665 (2009 F350 Service Truck with 97,000 miles). This unit is in need of replacement due to age, mileage, and idle hours. This vehicle is utilized by our facilities group and is in need of a lift gate.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

F-150 Truck; Qty: 1 (Fleet Replacement)

\$65,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the recurring replacement of trucks within the Public Works fleet. These replacements are based on age and/or maintenance and repair costs. These vehicles are expected to last in excess of 10 years and/or 130,000 miles.

Fiscal Year 2026 request is for the replacement of Unit #546 (2007 F150 4x4 Supercrew with 87,000 miles). This unit is in need of replacement due to age and idle hours.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

TSPLOST-3 Exhibits Preparation

\$250,000 (TSPLOST 2)

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This request is to develop exhibits and preliminary drawings of various TSPLOTS III projects. The exhibits will be displayed on City's website for citizens' review. Operating Budget Impact: N/A.

Mid Broadwell Crosswalk at Fire Station Light

\$50,000 (TSPLOST 2)

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Transportation and Traffic.

Description: This funding request is to convert the existing emergency traffic signal to a hybrid emergency-pedestrian crossing light. This will provide a crosswalk for pedestrians in the proximity of Mid-Broadwell Park to cross Mid-Broadwell Road. Design work is in progress by an engineering firm and will be completed by January 2025. Operating Budget Impact: Increase in utility costs for the additional electricity and minor maintenance costs (\$250 annually).

CAPITAL PROJECT FUND SUMMARIES

Northwinds Mid-Block Crosswalk

\$300,000 (TSPLOST 2)

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: The Braeden Subdivision is built on both sides of Northwinds Parkway. All the amenities of the subdivision are on one side and residents on the other side request a safe and convenient means to cross the street to access the amenities. Public Works has been working on various concepts over the last couple of years to improve pedestrian safety. Recently, the community and Public Works finalized the preferred option of installing a mid-block crosswalk with multiple rectangular rapid flashing beacons. This approach is the least expensive, provides the greatest line of sight for pedestrian safety, and is the least impactful to the community. Public Works staff will design the improvements in-house and requested funds is for the installation of the improvements. Operating Budget Impact: Increase in utility costs for the additional electricity and minor maintenance costs (\$250 annually).

Kimball Bridge Rd at Northwinds Pkwy (Mast Arms)

\$250,000 (TSPLOST 2)

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This is to replace the existing traffic light's strain poles at the intersection of Kimball Bridge Road and Northwinds Parkway with galvanized mast-arms. Operating Budget Impact: No maintenance cost is anticipated for 10 years.

Public Works Headquarters Renovations

\$90,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This Request is for the renovation and maintenance of the Public Works Headquarters.

FY 2026 funding will be used to remodel the men's bathrooms in the front of the building as well as remaining flooring and paint throughout the facility. Previous funding had been utilized to replace flooring in the break area and hallways, training room and east wing. Both breakroom bathrooms and the east wing have been remodeled with previous funding. Purchase of new gym equipment will be included in any remaining funding.

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

Stand-on Compact Loader

\$50,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the purchase of a Stand-on Compact Loader. The stand-on compact loader equipment will allow staff to perform various digging, demolition, and repair tasks on job sites. Operating Budget Impact: Operational costs consist of gas, maintenance, etc. and are estimated at \$500 annually.

CAPITAL PROJECT FUND SUMMARIES

Recreation, Parks & Cultural Services

Greenway Improvements/Repairs

\$250,000

Fiscal Year 2026 Annual Action Plan:

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

Description: This funding request is used to repair, improve, and enhance the entire length of the Alpharetta Greenway. This asset is an extremely valuable amenity for citizens of Alpharetta. It is also a key component to the economic revitalization of the North Point corridor. However, washouts, erosion, heavy use, and constant maintenance have taken a toll on the Greenway. Major repairs are needed on the boardwalk portion of the Greenway. Extensive flooding and fallen trees along Big Creek cause unforeseen damage to the creek bank that impacts the sustainability of the Greenway and Big Creek.

Previous funding has been used to assist in funding to reconstruct the Mansell Road boardwalk, design fees to address the repairs to the Beaver Creek Park greenway access, and the removal of fallen trees in Big Creek to protect the trails' structural integrity. Current funding will address the washout area near Webb Bridge Road caused by the effects of Hurricane Helene and provide a design to complete the bridge repairs along the Mansell Road trail that connects to the Beaver Creek Park greenway access.

The FY 2026 funding request will be combined with the current funds for the replacement of seven (7) bridges and extending the Mansell boardwalk along the Mansell Road trail which connects to the Beaver Creek Park greenway access. The anticipated cost to complete the repairs and maintenance is \$1.5 to \$2 million. The staff's intent is to apply for a Georgia Outdoor Stewardship Program grant which could fund 50% of the project. The FY 2026 funding along with the current funds in this account will be utilized to match the grant award. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to a decline in repairs.

Wood Light Pole/LED Replacement Initiative (multi-year)

\$125,000

Fiscal Year 2026 Annual Action Plan:

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

Description: Currently, half of the City's athletic fields have wooden light poles (55 poles). These poles are near or have exceeded their life expectancy and should be replaced with concrete/metal poles to avoid potential life-threatening occurrences if a pole were to fail.

In addition, the City's athletic lighting primarily consists of a form of metal halide lights. These lights are expensive to operate, expensive to maintain and create light pollution. New LED lights would improve the playability for our participants, reduce the excessive glare, and cost much less to operate and maintain. The City is averaging \$140,000 in operational costs for its outdoor athletic lighting each year (bulb replacement and energy

CAPITAL PROJECT FUND SUMMARIES

charges). With these upgrades, there could be a 50% reduction in the overall cost to operate the lights simply by not having to replace the fixtures as frequently.

FY 2025 funding included \$1 million (including \$500K in grant funding from the Land & Water Conservation Fund) to replace all wood athletic field light poles (31 poles) in North Park with metal/concrete and replace all athletic field lighting fixtures (67 fixtures on wooden poles and concrete/metal poles). After the work is completed at North Park, there will be four (4) athletic fields located at Wills Park that will still have wooden poles (24).

The FY 2026 funding request will begin with the replacement of the wooden athletic poles located in Wills Park which were installed in the early 1970s. Requested funding of \$125,000 will include the replacement of seven (7) wooden poles as well as the upgrading of the lamps to energy efficient LED fixtures on Wills Park field 1.

Future capital requests will include funding for replacing the remaining wood athletic field light poles (all in Wills Park) and the fixtures that reside on those poles (fields 1-4; 24 poles and lighting fixtures):

- FY 2027: \$180,000 (replace 10 wooden poles with concrete and upgrade fixtures to LED on Wills Park Fields 1 and 2).
- FY2028: \$125,000 (replace 7 wooden poles with concrete and upgrade fixtures to LED on Wills Park Field 4).

Fixtures on the athletics fields that have existing concrete/metal poles (106) will be upgraded to LED through the operating funds allocated each year for athletic lighting maintenance.

This initiative is included within the energy savings performance contract ("ESPC" contained within the current City facility condition assessment project) referenced under the *Augment Annual Capital Contribution* operating initiative recommended herein. Specifically, this funding would be utilized towards the ESPC phase of the facility condition assessment project should the City decide to move forward with that scope.

Operating Budget Impact: Routine replacement capital - operating costs are projected to decrease by 50%-75% due to a significant decline in repairs coupled with energy savings through the conversion to LEDs.

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

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta.
- Recreation, Parks, and Culture.
- Communications that Connect.

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

CAPITAL PROJECT FUND SUMMARIES

depending on the rental cost and install logistics for each piece. The project budget is \$90,000 but split between two fiscal years at \$45,000 per year. This is a continuation project that will require the installation of new outdoor art exhibits every two years. Art installations will be in place for an average of 1.5 – 2 years, subject to available funding.

The program supports the City's vision of promoting and supporting Arts & Culture through Public Art; and 2025 City Council Priorities and Annual Action Plan supporting: Downtown Alpharetta, Strategic Growth and Redevelopment, Communications that Connect, Economic Development, and Recreation, Parks & Culture.

The current exhibit is installed with 10 new sculptures for FY 2024-FY 2026 Bi-Yearly Contract.

The City of Alpharetta, Arts Alpharetta, and the Alpharetta Convention & Visitors Bureau partner on an Art Walk Brochure that is available for locals and promoting tourism to the City.

The services provided by Arts Alpharetta, Inc. provides turn-key service for all aspects of the project. Services include all correspondence with artists (ranging from the online call for artists, to rental agreements, and payments), duration, installation, and deinstallation of the art, and marketing. Although Arts Alpharetta, Inc. is contracted for the Outdoor-On-Loan Sculpture Exhibit, the non-profit organization spends all funding on the project expenditures. Arts Alpharetta volunteers their time to the project.

The agreement is valid for a period of (2) Two years and will need to be approved with each new exhibit, with the exhibit on display for calendar years 2024-2026, after which the City and Arts Alpharetta, Inc. may discuss a fifth Outdoor-On-Loan exhibit for Fiscal Years 2026-2027, calendar years 2026-2028.

Operating Budget Impact: In addition, staff has recognized there is a need to include funding for ongoing maintenance and repair for curated public art, whether the sculpture be a permanent City fixture or part of the on-loan rotational exhibits. This is due to the unforeseeable damage that could happen (and has happened) to art when on public display. When such instances occur, the City must repair and restore the art to its original state. To proactively plan for such occurrences, staff requests \$10,000 annually to offset repair and maintenance costs for public art.

Public Art Fund by Developers (City Property)

\$10,000

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta.
- Recreation, Parks, and Culture.
- Communications that Connect.

Description: As development continues throughout the City of Alpharetta, the developers are required to set aside funds for public art that is on city property (right-of-way or easements). The issue is that the amount of the funds set aside is not enough to purchase and install large statement pieces. This fund would provide additional funds for larger pieces of artwork at key locations and intersections. Example, Alpharetta Off-Leash was required to give the City \$15,000 for artwork to go at the corner of Old Milton Parkway and

CAPITAL PROJECT FUND SUMMARIES

Main Street. For a piece of artwork of appropriate size and stature, \$25,000 is estimated. We anticipate this happening in additional developments throughout the City.

This program supports the City's vision of promoting and supporting Arts & Culture through Public Art; and 2025 City Council Priorities and Annual Action Plan supporting: Downtown Alpharetta, Strategic Growth and Redevelopment, Communications that Connect, Economic Development, and Recreation, Parks & Culture.

The expectation of the funds is in FY 2026 to FY 2027 when more money has been saved in the account that will allow the purchase of public art pieces that are suitable for various locations.

Currently, there is a Public Art Plan in the works to help with the corner of Old Milton Parkway and Main Street along with all prominent locations.

In addition, Community Development is designing an Alpharetta gateway piece on the opposite corner of Old Milton Parkway, and it was recommended to allow this to be approved before moving forward with a Public Art piece, so the two complement each other.

The benefit of public art is contagious. To remain a vibrant and exciting community, we must invest in public art, public murals, and cultural pieces. This request will match development dollars for more impactful and meaningful pieces of public art, murals, and cultural pieces.

Operating Budget Impact: New art installations will incur maintenance costs but will not be determinable until the art investment decision is made (e.g., mural vs. statue, etc.).

Public Art in the Parks

\$20,000

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta.
- Recreation, Parks, and Culture.

Description: The City of Alpharetta has invested a great deal of money into the Parks System. With the two last bond referendums, the City has been able to purchase additional parkland for new parks and greatly enhance the existing parks. To remain a vibrant and exciting park system, the need for art throughout the parks has been identified. Several pieces have been installed (Wills Park, Encore Park, Brooke Street Park).

This program supports the City's vision of promoting and supporting Arts & Culture through Public Art; and 2025 City Council Priorities and Annual Action Plan supporting: Downtown Alpharetta, Strategic Growth and Redevelopment, Communications that Connect, Economic Development, and Recreation, Parks & Culture.

Some examples include: During FY2025 the move of the Torqued Sculpture to Webb Bridge Park by the new soccer fields, which meets the initiative for more art on the east side of Alpharetta. This current sculpture has a tree that is growing into it by the parking deck and needs to be moved. Another is the Park Bond Projects as well as the Alpharetta Greenway.

CAPITAL PROJECT FUND SUMMARIES

This request will allow for the strategic placement of public art in locations that are frequently visited and enjoyed by Alpharetta citizens. Our priority would be Wills Park and the new spine walkway being developed. Next would be Webb Bridge Park and the Alpharetta Greenway. Future opportunities include crosswalk murals, sculptures, retaining wall murals, dog park entrances, or other art installations that might enhance and provide access such as a park gateway entrance.

The benefit of public art is contagious. To remain a vibrant and exciting community, we must invest in public art, public murals and cultural pieces. This request would place artwork in locations that can be enjoyed by our citizens up close and personally. We are seeing a growing number of citizens using our parks and additional public art would add greatly to their experience.

Operating Budget Impact: New art installations will incur maintenance costs but will not be determinable until the art investment decision is made (e.g., mural vs. statue, etc.).

Public Art for City Projects

\$25,000

Fiscal Year 2026 Annual Action Plan:

- Communications that Connect.
- Recreation, Parks, and Culture.

Description: Working closely with the Economic Development Team and Community Development Department, this continuous request will allow for the purchase and placement of public art, murals, and other cultural pieces throughout the City of Alpharetta. Currently, there are several locations along the existing Alpha Loop that have poured bases for pieces of art, but no funds exist for the placement of actual art.

The program supports the City's vision of promoting and supporting Arts & Culture through Public Art; and 2025 City Council Priorities and Annual Action Plan supporting: Downtown Alpharetta, Strategic Growth and Redevelopment, Communications that Connect, Economic Development, and Recreation, Parks & Culture.

The Arts Center is working on a partnership with the Alpha Loop Foundation and Arts Alpharetta. The first step is planning the locations and scale of each art piece. This will take place from December 2025 to February 2026. Then the Alpha Loop Foundation will begin fundraising for all the pieces along the Alpha Loop. The City will utilize these capital funds to seed the projects and/or pay for mural supplies, sculpture installations, etc.

The first mural that the Arts Center is looking to complete in FY 2025 is the tunnel at Westside Parkway.

Staff will be using these funds in late FY 2025 and early 2026 and will need more as the loop continues to be connected.

The benefit of public art is contagious. To remain a vibrant and exciting community, we must invest in public art, public murals, and cultural pieces. We require developers to put artwork in their developments because of the value the artwork brings to the community.

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This request will allow us to begin backfilling artwork to keep Alpharetta on the cutting edge.

Operating Budget Impact: New art installations will incur maintenance costs but will not be determinable until the art investment decision is made (e.g., mural vs. statue, etc.).

Park Trail Maintenance

\$100,000

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: Park Trail Maintenance (not Greenway Trail) to include resurfacing whether the trail is asphalt, concrete, or trail mix surface. This initiative will formalize a schedule for the repairs and replacement in our parks. Asphalt trails that are in wooded areas need to be paved every eight years to avoid safety issues for our users. In addition, heavy-use soft surface trails in parks such as Webb Bridge Park need restoration every 8 years. The current funding does not allow for a proper maintenance and replacement program that meets the safety requirements of our park users. Current funding is addressing the asphalt trail issues in Wills Park and North Park. Also in FY 2025, a 700 linear foot asphalt trail was constructed which connected the Alpharetta and Forsyth Greenway trails.

The FY 2026 request schedule will encompass the soft surface restoration for the 2-mile trail at Webb Bridge Park. The work includes extensive grading/repairs and adding the proper materials to sustain the trail's safe condition. Since its construction in 2000, staff has been maintaining the trial by addressing the worst areas on the trail's route. The level of funding does not allow for the required trail restoration that should occur every 8 years. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Park Security Repairs and Improvements

\$44,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
 - The Alpha Loop and Greenway.
 - Downtown Alpharetta.
- Recreation, Parks, and Culture.
 - Infrastructure and Facilities Maintenance.

Description: This scope includes adding security cameras in strategic locations; call box repairs and/or installation of new boxes; and, if funding is available, installation, repair, and replacement of automatic locks on restroom doors throughout the park system.

The Public Safety Department has been working with the Recreation, Parks & Cultural Services Department to develop a surveillance camera solution for our park system. Union Hill, Webb Bridge, Innovation Academy, and Wills Park have been identified as the highest priority. The cameras would be able to tie into existing camera infrastructure currently managed by public safety.

The FY 2026 request focuses on the auto-lock system and call boxes:

- Request (\$21,000) will complete the installation of auto lock systems in the park system. In recent years, a homeless population has been residing in outside park

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restrooms. The parks department has installed auto locks on two thirds of its parks' restroom facilities, to include Wills Park (5) and the Greenway (2).

- Call Box Maintenance and replacement (\$23,000). This includes funding for the purchase/maintenance of our call boxes, which need battery replacement annually. Currently, we have (23) call boxes. The batteries are \$104 each plus labor, at approximately \$120/hour. They cost between \$5,000 - \$10,000 annually. Complete new boxes are approximately \$10,000 each.

Future year requests will focus on security cameras.

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

Playground Equipment Replacement

\$70,000

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: One of our park system's favorite amenities is our playgrounds. This initiative is planned around the premise of keeping the City's playgrounds in compliance with industry safety standards. Even though materials last longer, the recommended replacement schedule for a playground is 25-30 years. 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. FY 2025 funding completed the final phase of the Webb Zone Playground replacement at Webb Bridge Park converting the 500 sq ft open area into an artificial turf making this a multi-purpose green space once more.

FY 2026 funding request will replace the multi-play component for the Wills Park Playground which was installed in 1993. A major piece for this component has broken and replacement parts are obsolete due to its age. Even though Parks Services staff have made temporary repairs for safe use, the repairs will only be sustainable until a new unit is installed. The new unit will be designed fit into the current layout which will not impact safety and flow for the kids who are having fun. Residual funding will be used to replace/upgrade broken and/or worn playground amenities system wide.

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

CAPITAL PROJECT FUND SUMMARIES

Park Repairs/Improvements

\$146,000

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: This funding is for general park repairs and improvements for projects that are less than \$50,000. This account allows the department to address immediate grounds, sidewalks, and amenity repairs and replacement throughout the parks system. As an example, FY 2025 funds were used for:

- North Main Street Park - paver removal/replacement and concrete edging.
- Miracle League Field - concrete repairs at the Miracle League common areas; fence repair /replacement at the Miracle League field.
- Fencing replacement North Park Fields 5 & 6 and Innovation Academy.

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

FY 26 funding will be targeted towards the following improvements:

- Irrigation installation for Brookstreet Park (\$46,000): Fescue turfgrass conditioning is not currently consistent with the maintenance of City Hall proper for the Downtown District. The purpose of the Brooke St. Park Irrigation Project is to invest in the present & future of the City Hall appearance. Some of the benefits of the project include: generally improved appearance of the park year-round, Healthier turf = the potential for greater utilization, the potential for mental health & wellbeing for park users. Currently, the department spends extra funds to water the annual overseeding program with temporary yard sprinklers. The irrigation system was originally included in the design for the park's construction but was eliminated due to budget constraints. The intent was to add this important feature later. The project can be phased in over the next 3 budget cycles if necessary. With the increase in general park use and additional events being added to the area, the Department staff recommend that the entire project be funded for this budget year.
- Park concrete/sidewalk repairs and replacement (\$100,000): Park safety inspections have identified that the condition of concrete areas and sidewalks around the park system needs to be addressed. Many of these issues are occurring due to ground settling and root intrusions into these areas. This damage has created tripping hazards for park users. In years past, the park staff has utilized concrete grinding to address some areas. However, this isn't a long-term solution. Concrete replacement has been a consistent item for the budget line item.

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

CAPITAL PROJECT FUND SUMMARIES

Tree Maintenance, Planting, and Removal in Parks

\$225,000

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: This request is for the removal of dead or dying trees throughout the park system. By removing the dead or dying trees, we are reducing safety hazards, avoiding pest infestations, and spreading infections, and improving the appearance of the parks. Tree removal services have averaged \$180,000 per year for the past several years. Additionally, staff has added to the scope the purchase/planting of replacement trees. Due to funding availability, the request for FY 2025 was adjusted from \$225,000 to \$125,000. Should additional needs arise, the annual operating budget will supplement the funding requirements. The \$125,000 allotted for FY 2025 has been utilized by December 2024, therefore the request is increased to \$225,000 for FY 2026 and future years. Operating Budget Impact: Reduces pressure on operating budget as an alternate source of funding is available to meet this need which is often a public safety priority that takes precedent over all other potential uses.

Design Services (Recreation, Parks & Cultural Services)

\$25,000

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: This funding request supports a range of studies and professional services that arise annually from initiatives driven by the Council and/or Department. These services are integral to the continuous development and improvement of our community's recreation infrastructure and programming.

The services required may include but are not limited to:

- Revisions to the Recreation Master Plans to ensure alignment with evolving community needs and industry best practices.
- Development of construction plans for new or upgraded recreation amenities, such as pavilions, gazebos, and other public spaces that enhance community engagement.

These studies and professional services play a vital role in forecasting market trends, establishing standards that inform policy decisions, and improving project timelines and functionality. By securing the necessary funding, we can maintain the high level of service our residents and customers expect, while also ensuring that our recreation facilities are sustainable, accessible, and effective in meeting future demands. Operating Budget Impact: N/A.

CAPITAL PROJECT FUND SUMMARIES

North Park: Fields 1-4 Restroom/Concession Stand Replacement **\$600,000** (multiple sources)

Fiscal Year 2026 Annual Action Plan:

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

Description: The replacement of a restroom and concession stand facility at North Park, specifically to serve the recreational areas around fields 1-4, the batting cages, and the playground. Given the existing facility's inadequacy due to its size and age, the new building will provide additional restroom stalls, a new concession area, and, potentially, a covered seating area.

Here's a summary of the key details for this request:

Existing Facility Issues:

- Current restroom/concession stand is too small for the number of park users.
- Serves multiple areas: four softball fields, batting cages, and a playground.

Proposed Project:

- Key Improvements:
 - Restrooms: 150% increase in the number of stalls to accommodate more users (4 vs. 10).
 - Concession Stand: New concession area, including a covered seating area for park patrons.

Funding Request:

- The FY 2025 Capital Budget included funding totaling \$200,000 for design, surveys, civil engineering, geotechnical and architectural services, etc. Specifically, this appropriation was provided through general capital appropriations (\$16,180) and impact fee funds (\$183,820).
- The request for FY 2026 Capital Budget includes funding totaling \$600,000 bringing the total allocation to \$800,000 to complete the project (including demolition of the existing structure). Original cost estimates totaled \$900,000 but staff believe this estimate can be reduced through a proactive design-build procurement method. FY 2026 funding is provided through general capital appropriations (\$225,000) and impact fee funds (\$375,000).

Approximately 70% of total project funding is through impact fees of which an estimated 87% of project costs is impact fee eligible.

Operating Budget Impact: Maintenance (including janitorial) and utility costs will increase along with the physical size of the restroom and is estimated at a minimum of \$1,250 annually and will be reflected in a future operating budget (once construction nears completion).

CAPITAL PROJECT FUND SUMMARIES

General Equipment Replacement (Recreation)

\$50,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of one 2018 SMG Turf Groomer and one Tennent Litter Vac. Replacement is requested due to age, hours of use, and estimated repair cost.

- Turf Groomer: These are designed for use on the artificial turf fields. Depending on hours of use, the effective life is 5 – 8 years. Repair cost at this point is over 50% of its value.
- Tennant Litter Vac: 2000 Model, the use of this unit has increased due to the maintenance requirements of the Downtown District, especially for the Town Green.

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

Wills Park Baseball Field 5 Synthetic Turf Installation

\$500,000
(50% COA; 50% AYBA)

Fiscal Year 2026 Annual Action Plan:

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

Description: The plan to replace Field 5 at Wills Park with a turf field, addressing persistent water issues that have made the field challenging to maintain.

The current Issues with Field 5 are water accumulation during rainy weather, which causes maintenance difficulties and delays in preparing the field for play. The other current issue is a stormwater pipe running under the field has failed, and this would allow for repairs and/or replacement of the stormwater pipe.

The benefits of Turf Conversion are improved drainage that will help mitigate the water accumulation issue, providing better drainage and more reliable playing surface. The conversion will also allow for increased playability since turf fields require less maintenance and can withstand more play, meaning more games can be held without cancelations, which is especially important for youth leagues.

The impact on the Community would be favorable due to Field 5 being used heavily by the Alpharetta Youth Baseball Association (AYBA) for children aged 7-10. The conversion would support the increased game scheduling without interruptions from weather-related cancelations.

In addition, AYBA has agreed to contribute 50% of the total cost up to \$250,000 towards the design, installation, and upgrades needed for the conversion of the field to turf. Remaining funding is provided through general capital appropriations (\$100,000) and impact fee funds (\$150,000; 96.96% is impact fee eligible for new baseball fields – while not a new field, the use rate will be significantly increased due to the turf and is eligible for impact fee funding, albeit at a reduced eligibility factor).

CAPITAL PROJECT FUND SUMMARIES

In closing, this project would improve the usability of Field 5, making it more reliable for the community and enhancing the overall playing experience for youth sports participants.

Operating Budget Impact: This project materially decreases maintenance costs (e.g. grounds maintenance).

Webb Bridge Middle School Football Field

\$50,000

Fiscal Year 2026 Annual Action Plan:

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

Description: Currently, there is a large grass field at Webb Bridge Middle School that is utilized periodically as part of their Physical Education program. Fulton County Schools (FCS) and the City of Alpharetta agreed that the field could better serve the community and youth sports programs if it is converted to a football field, which would provide a more permanent, multi-use facility for local youth sports leagues and the Alpharetta Football Program.

The existing grass field will be upgraded to create a regulation-sized football field, including appropriate markings, goalposts, and surrounding maintenance.

The City of Alpharetta will be responsible for the maintenance and upkeep of the football field, including routine field care, tree trimming, mowing, and irrigation.

The City and FCS recognize the importance of providing high-quality facilities for the youth of the community. By converting the existing grass field at Webb Bridge Middle School into a football field, both parties aim to enhance recreational opportunities, support the Alpharetta Football Program, and foster community engagement in youth sports.

Operating Budget Impact: Converting the Webb Bridge Middle School field into a football field for the Alpharetta Football Program will provide significant benefits, particularly in terms of added practice and game facilities. However, it will also come with ongoing operational costs approximating \$60,000 annually that would begin in FY 2027 and include:

- Maintenance of the Grass Field: Regular upkeep of the grass field, including mowing, aeration, fertilization, and general care to ensure the turf remains in good condition for safe play.
- Lining the Field: Regularly marking the field for games and practices, which involves painting lines and possibly using stencils to ensure they remain visible and accurate throughout the season.
- Irrigation System Maintenance: Ensuring the irrigation system is functioning correctly to keep the grass properly watered, especially during dry periods, is vital to maintaining the field's quality.

While these costs are necessary for maintaining the facility, the conversion of the field also presents an opportunity to generate revenue. Having a dedicated football field will allow

CAPITAL PROJECT FUND SUMMARIES

the Alpharetta Football Program to host more practices and games, potentially increasing sponsorship opportunities. Additionally, the field could be used for other events, further contributing to its financial sustainability.

Community Development

Comprehensive Plan Update

\$120,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.
- Economic Development.

Description: This project is a required update to the City's Comprehensive Plan. Compliance with the Georgia Planning Act is required to maintain the City's Qualified Local Government (QLG) status and eligibility for state and federal grant programs. Operating Budget Impact: N/A for comprehensive plan work.

Design Services (Community Development)

\$63,600

Fiscal Year 2026 Annual Action Plan:

- Economic Development.

Description: This request is to provide funding for various studies and professional services that arise each year from Council and/or Department initiatives. Such services may include revisions to Comprehensive Plans, Small Area Plans, project designs such as plazas, landscape architecture, hosting a series of public input sessions, conceptual design standards, etc. These types of studies and professional services are essential and will assist in forecasting the current market environment, recommend standards that will assist in policy decisions, improve project completion timelines and functionality to maintain the high level of performance by City Staff that our citizens and business owners are accustomed to. Operating Budget Impact: N/A for design work.



CAPITAL PROJECT FUND SUMMARIES

Detail (Unfunded Capital Initiatives)

Human Resources

HR Office Improvements

\$70,000

Fiscal Year 2026 Annual Action Plan:

- People Focused Workforce.

Description: The new HR Specialist position funded in FY 2023 is responsible for recruitment and the administration of our human resources information systems (HRIS) current modules (applicant tracking system, onboarding, eForms, personnel records management system), and any future additions (i.e., performance evaluation).

The current configuration of the HR office presents challenges to fostering a cohesive departmental culture and collaboration. The HR Specialist is physically located in another department, creating a disconnect that affects the sense of belonging and teamwork.

The capital improvements requested herein are for the reorganization of the Human Resources office to better utilize current space for efficient workflow and to allow accommodations for future personnel growth. The objective is to have three offices (two currently) with doors to deal with confidential matters, one reception desk, one workspace (copy and other office machines) and space for an applicant computer kiosk.

Operating Budget Impact: Additional facility maintenance funding including janitorial costs will be incurred.

Public Safety

Fire Station Renovations/Improvements

\$3,000,000 (multiple sources)

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- People Focused Workforce.

Description: This request is for full design, construction, and project management funding for Fire Station 83 and delivers on a portion of the Fire Station facility assessment/conceptual design work approved by the City Council in 2023.

- **Background (Fire Station Assessment/Design)**

In January 2023, at the City Council retreat, the direction was provided to conduct a facilities assessment of the city's fire stations.

In April 2023, a complete list of requirements was created in preparation for an RFP process in May and June 2023. The expectation was to have the consultant identify improvement potential to update and modernize our fire stations within the current footprint, where possible, for each fire station, to comply with the Clean Station Concept. Facility expansion may be a consideration where cost and lot space allow. Assessments and recommendations may include architectural and engineering design services to improve the living and working environments;

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

workflow and open floorplan; and building features, including public spaces, officer / non-officer areas, storage and maintenance areas, exterior improvements, etc. The RFP was awarded to Jericho Design Ground in August 2023.

Staff has worked with the Jericho design team to identify improvements to our fire stations that meet the intent of the assessment process and our strategic goals as identified above. The FY 2025 Capital Budget included funding for FS 81 totaling \$3 million (\$2.9 million for design, construction, and furniture/fixtures/equipment, with the remaining funding programmed for project management services).

- **Current Status**

The request for FY 2026 includes funding for Fire Station 83 improvements totaling \$3 million for design, construction, furniture/fixtures/equipment, and project management services).

Funding options include general capital appropriations and impact fee funds (100% of expansion cost is impact fee eligible – limiting factor is available public safety impact fees which approximates \$60,000 as of early 2025). Operating Budget Impact: Facility maintenance costs are anticipated to be substantially similar to current operations or decline due to the renovations (e.g. energy efficiency improvements).

Public Works

Streetlight Maintenance

\$50,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the maintenance of existing city-owned streetlights. The City owns and maintains more than 700 lights. This work will include maintenance of new and existing lighting either on existing poles or the installation of new poles with lighting. This will increase the safety of citizens who use our streets and sidewalks daily. Periodic inspections and troubleshooting will ensure longevity and minimal replacement of lighting components. Operating Budget Impact: This program reduces equipment maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service.

Tandem Dump Truck; Qty: 1 (Fleet Replacement)

\$200,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of tandem dump trucks within the Public Works fleet. The tandem dump truck replacements are based on age, wear and tear, and maintenance/repair costs. These vehicles enable staff to haul materials such as dirt and rock to job sites as well as hauling debris and construction waste to the proper disposal facilities. This vehicle is also used to pull equipment and materials by trailer to job sites.

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

FY 2026 replacement includes Unit #70 (1995 LT9000 with 42,000 miles). This unit is in need of replacement due to age.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

F-450 Crew Cab Dump Truck; Qty: 1 (Fleet Replacement)

\$90,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the recurring replacement of F-450 Dump trucks within the Public Works fleet. The F-450 replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 10 years or 130,000 miles.

Fiscal Year 2026 request is for the replacement of Unit #637 (2009 F-450 Crew Cab Dump Truck with 43,000 miles). This unit is in need of replacement due to age and idle hours.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

F-250 Crew Cab Service Truck; Qty: 1 (Fleet Replacement)

\$80,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of F-250 trucks within the Public Works fleet. The F-250 replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 10 years or 130,000 miles.

FY 2026 replacement includes Unit #714 (2012 F-250 4x4 Crew Cab with 45,000 miles). This vehicle has a large number of idle hours and is regularly utilized by our traffic crews. Due to the age and wear and tear on the vehicle, this vehicle is scheduled for replacement.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

CAPITAL PROJECT FUND SUMMARIES

Canton Street Sidewalk (design)

\$250,000

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta.
- Communications that Connect.
- Transportation and Traffic.

Description: This request is for design funding for Canton Street sidewalk improvements. The sidewalk along the east side of Canton Street between Mayfield Road and Canton Street Extension varies in width from 4' to 5' to 6' with little to no buffer between the travel lane and pedestrians. The overall goal is to maximize the width of sidewalk along this portion of Canton Street to create more space between vehicular traffic and pedestrian traffic. This will help provide a safer pedestrian connectivity into the downtown area for residents. Due to existing specimen trees on the east side of the road, the concept is to hold the western edge of pavement, reduce lane widths to 10.5 feet and repurpose the remaining asphalt into a planting strip and widen the sidewalk as wide as possible.

A portion of the corridor does not have any curb and gutter, or storm drainage catch basins. Design of the corridor will include curb and gutter and subsequent drainage infrastructure. The design will provide Stormwater Best Management Practices (BMP's) to capture and infiltrate stormwater runoff from Canton Street before entering stormwater pipes. Also included in the design is looking for creative ways to add additional lighting along the corridor to improve pedestrian safety.

Right-of-way and construction costs are estimated at \$2.6 million and would be part of future funding requests. Operating Budget Impact: N/A for the design phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

Charlotte Drive Mini-Roundabout (design/temporary install)

\$25,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: Citizens along Charlotte Drive have voiced concerns of excessive vehicular speeds along Charlotte Drive. Speed studies have been accomplished and vehicles are traveling greater than 10mph over the posted speed limit. 'Your Speed' signs have been installed along the corridor and have had mixed results.

One option to pursue is the installation of a mini-roundabout at the intersection of Charlotte Drive and Makra Lane/Lillian Drive. This intersection is the only 4-way intersection along Charlotte and is nearly in the middle between Mid-Broadwell and Rucker Road. The roundabout will be smaller than those along Buice Road, if the improvements are within the existing curb and gutter.

The request is to install a temporary roundabout utilizing plastic curbing. Upon completion, speed studies will be accomplished to determine the effects of the roundabout along the entire corridor. The current request is only for the installation of a temporary mini-roundabout. If data reflects success, then a future capital request will be submitted as

CAPITAL PROJECT FUND SUMMARIES

part of the budget process to install materials more in line with a permanent roundabout.
Operating Budget Impact: N/A.

Streetlight Expansion

\$70,000

Fiscal Year 2026 Annual Action Plan:

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

Description: This request is for installation of new street/pedestrian lighting in neighborhoods and areas of the City where currently limited illumination is evident.

Older neighborhoods in the City do not meet today's illumination standards and require extra lighting for safety. Neighborhoods identified as needing more lighting are primarily located on the west side of town. Subdivisions such as North Farm, North Towne at Andover, Burnett Way, Northfield, Spence's, Foxhaven, etc. have all inquired about adding more streetlighting in their neighborhoods for safety. This capital item would start addressing these areas on an as needed/requested basis. Funding would also allow phasing-in of lighting along Haynes Bridge Road from Academy Street to Old Milton Parkway. Operating Budget Impact: Will result in additional maintenance (light replacement, etc.) and utility costs and is solely determinable by the type and number of lights installed. For planning purposes, the assumption is an additional \$3,000 annually.

Jayne Ellen Curb and Gutter

\$750,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Residents along Jayne Ellen Way and adjacent streets request the removal and replacement of 12,820 linear feet of curb and gutter to match the esthetics of the curb and gutter that was recently replaced. Sections of curb and gutter were recently replaced for 2 reasons; one, the curb was failing and secondly, Public Works knew specific sections of curb and gutter would be damaged when the roads were milled and resurfaced this past fiscal year. Work includes removing the existing curb and gutter, installing new curb and gutter, and backfilling the curb with soil and installing sod in the disturbed areas. Not included in the cost of the work is any work in the driveways of the homes. Operating Budget Impact: Maintenance funding is included within this initiative.

Milton Ave Streetscape Design (TSPLOST-2; Tier 2)

\$250,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Downtown Alpharetta.
- Transportation and Traffic.

Description: This request is for funding of the design of Milton Avenue pedestrian/safety improvements, which include removing angled parking allowing for the extension of the sidewalk to create a 12' walking clear space, installing utilities underground and planting of canopy trees. Milton Avenue is an important downtown street for activity including

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

pedestrians, special events and vehicle access. The concept plan includes narrowing the street, moving utilities underground, planting canopy trees, convert angled parking to parallel parking which enables widening the sidewalks along storefronts, hence providing more seating areas. A “living street” that includes devices for slowing traffic flow. Most “living streets” do not have raised curbs and vehicles are separated from pedestrians with tree islands, bollards, etc.

Construction costs are estimated at \$3.7 million (including roughly \$1.7 million for utility relocations) based on concept design by AECOM and would be part of future funding requests.

This improvement is on the approved TSPLOST 2 project list and funding may be available through TSPLOST 2 proceeds if revenue trends highlight collections in excess of what is needed to fund the currently appropriated TSPLOST 2 projects (Tier-1).

Operating Budget Impact: N/A for the design phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

Academy St Improvements ROW (TSPLOST-2; Tier 2)

\$200,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This request is for ROW (right-of-way) acquisition funding for series of improvements on Academy Street with the following elements: 6' wide sidewalk on the north side of Academy Street from Loxford Lane to Fire Station 81; inclusion of left turn lanes between Loxford Lane and Wedgewood Drive where possible; inclusion of landscape medians between Loxford Lane and Wedgewood Drive where possible; creation of bike lanes on both sides of Academy Street; Addition of pedestrian lighting along the north side of Academy Street from the driveway of Alpharetta Presbyterian to Fire Station 81; and installation of an emergency traffic signal on Academy Street at Fire Station 81.

Design team finalized right of way (ROW) and construction plans. The ROW acquisition will take 9 to 12 months to complete.

Construction costs are estimated at \$3 million and would be part of future funding requests.

This improvement is on the approved TSPLOST 2 project list and funding may be available through TSPLOST 2 proceeds if revenue trends highlight collections in excess of what is needed to fund the currently appropriated TSPLOST 2 projects (Tier-1).

Operating Budget Impact: Maintenance costs, including landscaping, are currently estimated at \$15,000 annually.

CAPITAL PROJECT FUND SUMMARIES

Douglas Rd Traffic Calming (design)

\$200,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This request is for design of traffic calming improvements along Douglas Road.

The City has received numerous complaints from citizens living along Douglas Road regarding the volume of traffic and speed of vehicles. Several options and locations were evaluated along Douglas Road. Intersection improvements at Douglas Road/Clubhouse Drive and Douglas Road/Newport Bay Passage are being considered. A roundabout is being proposed at Douglas Road/Clubhouse Drive to address the intersection volume as well as traffic calming. Traffic calming measures for the Newport Bay Passage intersection would include a lane diet and sight distance improvements. The Douglas Road corridor will be studied further to evaluate different options at multiple intersections before designing a roundabout for the intersection of Douglas Road and Clubhouse Drive.

Right-of-way acquisition and construction costs are estimated at \$1.6 million and would be part of future funding requests. Operating Budget Impact: N/A for the design phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

Southlake Dr Traffic Calming (design)

\$200,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This request is for the design and evaluation of appropriate traffic calming and safety treatments along Southlake Drive between Webb Bridge Road and Douglas Road, including the following projects:

- A roundabout at Southlake Drive at Clipper Bay Drive.
- Lane narrowing with center medians on Southlake Drive at the intersection of Westchester Way.
- A roundabout at Southlake Drive at Schooner Ridge.
- Lane narrowing with center medians on Southlake Drive at the intersection of Southlake Court.
- A roundabout at Southlake Drive at Americas Cup Cove.

Construction costs are estimated at \$1.8 million and would be part of future funding requests. Operating Budget Impact: N/A for the design phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Hopewell Rd at Vaughan Dr Roundabout ROW (TSPLOST-2; Tier 3) \$100,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: Design of a roundabout at the intersection of Hopewell Road and Vaughan Drive was funded in FY 2020 and was completed by March 2022. The roundabout would serve to assist in the following: denote one is entering into Alpharetta; aid in slowing traffic entering the Downtown area; and assist in turning onto/off Vaughan Drive.

Construction costs are estimated at \$1.4 million and would be part of future funding requests.

This improvement is on the approved TSPLOST 2 project list and funding may be available through TSPLOST 2 proceeds if revenue trends highlight collections in excess of what is needed to fund the currently appropriated TSPLOST 2 projects (Tier-1).

Operating Budget Impact: Maintenance costs, including landscaping, are currently estimated at \$600 annually.

Waters Rd Traffic Calming (design) \$300,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This request is for design of traffic calming improvements along Waters Road. The city has received numerous complaints from citizens living along Waters Road regarding the volume of traffic and speed of vehicles. Several options and locations were evaluated, and it has been determined that roundabouts at the intersections of Waters Road and Centennial Drive, and Waters Road and Waters Mill Drive, would be the most feasible method for addressing these concerns.

Right-of-way acquisition and construction costs are estimated at \$1.7 million and would be part of future funding requests. Operating Budget Impact: N/A for the design phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

Mid Broadwell Sidewalk Improvements \$900,000

Fiscal Year 2026 Annual Action Plan:

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

Description: This funding request is for the purchase of right-of-way and construction of approximately 1,100 linear feet of sidewalk to fill in two gaps along the south side of Mid Broadwell Road between 1) Fire Station 85 and Jennifer Oaks Dr., and 2) Rumson Lane and Bethany Road. Providing this sidewalk would create a safer route to and from Mid Broadwell Park.

Design of these sidewalk segments is currently in-progress by an engineering firm.

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Right-of-way and construction costs are estimated at \$200,000 and \$700,000, respectively.
Operating Budget Impact: Monthly maintenance such as landscaping will be required and is currently estimated at 15-cents a linear foot (\$2,000 annually).

Wills Rd Sidewalk Gap

\$380,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This funding request is for design and construction of the sidewalk gap (550 linear feet) along Wills Road, north and south of Wills Lane. Through this project, ADA-compliant sidewalk ramps will be installed at the intersection of Wills Road and Wills Lane. It is anticipated that all work will be done within public ROW, without the need to acquire additional ROW.

Design and construction costs are estimated at \$10,000 and \$370,000, respectively.

Operating Budget Impact: N/A for the design phase. Monthly maintenance such as landscaping will be required and is currently estimated at 15-cents a linear foot (\$1,000 annually).

Wills Dr Sidewalk Improvements (design & ROW)

\$40,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Transportation and Traffic.

Description: This funding request is for design and the purchase of right-of-way (ROW) for the eventual installation of 475 linear feet of sidewalk to fill in a gap along the east side of Wills Drive between Trammell Drive and Milton Avenue. Installation of this sidewalk would provide a continuous sidewalk along the east side of Wills Drive from Old Milton Parkway to Milton Avenue.

Funding for construction of the improvements would be requested in a future capital plan and is currently estimated at \$150,000.

Operating Budget Impact: N/A for the design/right-of-way acquisition phase. Upon construction, monthly maintenance such as landscaping will be required and is currently estimated at 15-cents a linear foot (\$900 annually).

Waters Road Sidewalk Improvements (ROW)

\$100,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Transportation and Traffic.

Description: This funding request is for the purchase of right-of-way for the eventual installation of 1,340 linear feet of sidewalk to fill in two gaps along the east side of Waters Road. Citizens of Waters Road have expressed concerns about individuals driving at

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

excessive speeds. Installation of these sidewalks would provide a continuous sidewalk along both sides of Waters Road. Pedestrians would only need to cross Waters Road at signalized intersections: Kimball Bridge Road and Jones Bridge Road.

Design of these sidewalk segments has been completed by in-house staff.

Funding for construction of the improvements would be requested in a future capital plan and is currently estimated at \$1.1 million. Operating Budget Impact: N/A for the right-of-way acquisition phase. Monthly maintenance such as landscaping will be required and is currently estimated at 15-cents a linear foot (\$2,500 annually).

Providence Road Sidewalk Improvements (ROW)

\$200,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Transportation and Traffic.

Description: Citizens living along the east side of Providence Road have requested the installation of sidewalks to provide connectivity to both Downtown Alpharetta and Providence Park. This request is for the purchase of right-of-way for the eventual installation of approximately 3,900 linear feet of sidewalk along the east side of Providence Road from the existing sidewalk at Weatherstone Way north to the City Limits.

Funding for construction of the improvements would be requested in a future capital plan and is currently estimated at \$1.1 million. Operating Budget Impact: N/A for the right-of-way acquisition phase. Monthly maintenance such as landscaping will be required and is currently estimated at 15-cents a linear foot (\$7,000 annually).

City Hall Generator and Enclosure

\$1,250,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: This request is for the purchase and installation of a generator for City Hall to ensure continued operations to citizens and stakeholders during times of power outages including natural disasters. Specifically, this cost estimate is for a natural gas generator sufficiently sized to allowed for continued operations of City Hall (roughly 55,000 sq. ft.) as well as construction of an enclosure to house the generator that matches the aesthetics of City Hall. The generator is estimated at \$850,000 and the enclosure is estimated at \$400,000.

Operating Budget Impact: Operational costs would be minimal. Gas usage would be based solely on when the generator is operating, and inspection/maintenance cost would be approximately \$3,000 a year.

CAPITAL PROJECT FUND SUMMARIES

Alpharetta Community Center Generator

\$375,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: This request is for the purchase and installation of a generator for the Alpharetta Community Center. The budget requested would be for a 400 kw Blue Star generator. A 400 kw was priced due to the unit being capable of powering the entire building in the event of a power outage. A smaller generator could be installed at a lower cost if it's determined there is no need to power the entire building during times of power outages. Beyond the cost of the generator, other costs include gas meter upgrades, gas line upgrade and installation of a regulator. The total requested amount is \$375,000.

Operating Budget Impact: Operational costs would be minimal. Gas usage would be based solely on when the generator is operating, and inspection/maintenance cost would be approximately \$3,000 a year.

Fire Stations Facilities (Facility Maintenance/Improvements)

\$130,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for the renovation of bathrooms, kitchens, flooring, lighting, appliances, ceiling fans, etc. at various Fire Stations within the City. The renovations will be accomplished over multiple years.

FY 2026 requests are subject to available funding and include: (1) LED lighting in multiple fire stations; (2) kitchen remodel, including new cabinetry and appliances at Station 85; (3) new flooring at Station 82; (4) new appliances at Station 86; and, depending on funds availability, (5) new appliances and bathroom remodeling at other stations.

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

Public Safety Headquarters Parking Maintenance and Expansion

\$620,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Infrastructure and Facilities Maintenance.

Description: Due to the increased number of individuals accessing the Public Safety Headquarters, additional parking needs are desired. This request is for funding to:

- Construct an additional 22 parking spaces along the main entrance off Westside Parkway to the Public Safety Headquarters complex. Design was funded in FY 2019 and completed by staff.
- Developing construction plans to pave or gravel and fence the grassy area outside the rear gate: just outside the secure parking area. The use is for long-term storage of vehicles related to investigations, storage of public safety spare vehicles, and storage of retired vehicles awaiting auction.

CAPITAL PROJECT FUND SUMMARIES

Operating Budget Impact: Incremental maintenance costs, including landscaping and litter control, are currently estimated at \$500 annually.

Trailers; Qty: 2 (Equipment Replacement)

\$30,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the recurring replacement of trailers within the Public Works fleet. These replacements are based on age and/or maintenance/repair costs. These trailers are expected to last in excess of 10 years.

FY 2026 replacements include Unit #73 (1996 14' Trailer; dual axel) and Unit #176 (2000 24' trailer; 10-ton).

Operating Budget Impact: This program reduces equipment maintenance costs and increases utilization rates as the equipment is less susceptible to breaking-down and/or requiring service.

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

\$50,000

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

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

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

Capital costs are estimated at \$50,000 and include funding for a vehicle purchase (and unfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at \$104,600 annually and

CAPITAL PROJECT FUND SUMMARIES

reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling \$7,500.

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

\$80,000

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

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

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

Capital costs are estimated at \$80,000 and include funding for a vehicle purchase (and unfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs for the four new positions are estimated at \$346,000 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling \$10,000.

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

\$65,000

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

The City embarked on an energy audit as well as a facility assessment over the last year. The report outlines various capital initiatives and improvements to all the City's facilities.

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Currently, there is one individual overseeing the crews accomplishing work orders and overseeing vendors accomplishing various tasks in the facilities (electrical, mechanical, structural, painting, etc.). This position will be responsible for overseeing execution of the program, procuring vendors to implement various improvements, maintain the software system associated with the facility assessment, and oversee the Engineering Technician(s) working in the Facility Group. Separating the responsibilities within the Facilities Group will enable supervisors to spend more time ensuring work is accomplished meeting the expectations of the City and enable individuals to become proactive instead of reactive when it comes to implementing improvements.

Capital costs are estimated at \$65,000 and include funding for a vehicle purchase (and unfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at \$131,100 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling \$7,500.

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

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

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

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

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

Capital costs are estimated at \$50,000 and include funding for a vehicle purchase (and unfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at \$131,100 annually and

CAPITAL PROJECT FUND SUMMARIES

reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling \$7,500.

Winter Weather Equipment Storage/Technology

\$45,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the purchase of Winter Weather Equipment that is utilized within the Public Works fleet.

FY 2026 request is for Winter Weather Equipment. We have purchased (4) F-750s with salt spreader attachments to be utilized in anticipation of winter weather needs. We are requesting funds to purchase stands for the spreaders when they are not in use, which will significantly increase the ease of use for the spreaders and the amount of space needed to store the spreader.

Currently the four spreader inserts for the F-750s are stored by means of chains and hooks. The chains are connected to the I-beams of the pole barn located at Public Works. This way of storage was never meant to be permanent and causes several issues.

- Currently, with the chain and hook system, installation and removal of a spreader takes at least three people and a piece of equipment.
- The spreaders have received damage due to dragging the ground and by the use of heavy equipment to hoist them in place, etc. The I-beams for the pole barn were never designed to have the extra weight of four spreaders hanging from them.

The cumbersome and time-consuming problem of removing, hanging, or un-hanging and installing is not the best practical way of storing the spreaders when not being utilized. The proposed stands mount to the spreader and when backing up under the spreader, the legs fold up the same way an ambulance bed would allowing you to drive up under the spreader to load it. Same as unloading, the legs fold out and you drive the truck out from underneath the spreader. With the attachment of these stands, one to two people maximum can load and unload a salt spreader safely. The stands will attach to the spreader and always stay on them. Additionally, this request also includes the annual cost of the Precise software utilized for winter weather activity usage and the tracking of materials utilized and location routes. The estimated cost of these combined purchases total \$45,000.

Operating Budget Impact: This program reduces equipment maintenance costs and increases utilization rates as the attachments are stored more efficiently.

CAPITAL PROJECT FUND SUMMARIES

Recreation, Parks & Cultural Services

Webb Bridge Park Master Plan (design)

\$100,000

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: Webb Bridge Park is a key asset to the community, but much of its property is currently underutilized. The proposed Master Plan will offer a vision for the park's future, addressing current gaps and creating new opportunities for recreation, community engagement, and environmental sustainability. By developing this plan, the City will be able to prioritize improvements, create functional spaces, and reduce any redundant or underperforming park features.

Construction costs, while highly dependent upon the design, will likely exceed \$1.5 million and would be requested as part of a future capital program. Operating Budget Impact: N/A for the master plan phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

North Park Master Plan (design)

\$100,000

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: A comprehensive master plan for North Park will serve as a long-term strategy for transforming the park into a more functional, accessible, and community-friendly space. This master plan will include conceptual designs, prioritization of improvements, identification of service gaps, and a focus on reducing redundant features. The plan will aim to enhance the park's role as a community hub and ensure its sustainability and enjoyment for years to come.

Construction costs, while highly dependent upon the design, will likely exceed \$1.5 million and would be requested as part of a future capital program. Operating Budget Impact: N/A for the master plan phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

Haynes Bridge Road Park Restroom

\$400,000 (multiple sources)

Fiscal Year 2026 Annual Action Plan:

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

Description: Currently, at the Haynes Bridge Road Park, visitors only have access to a Port-a-John. This access park was opened in 1997. Funds were limited and plans were to construct a restroom later. Although the need for a permanent restroom at this facility is not specifically noted in the 2018 Alpharetta Recreation and Parks Master Plan, additional restrooms at the access points are the most requested improvement made by greenway users.

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

A pre-cast type restroom (like the one at Windward Community Park) is preferred. Due to current flood plain constraints, the project will entail more site work prep, design, and surveying than routine pre-cast restroom installations. Approximately 100' of sewer line will need to be installed. A waterline will have to be bored under Haynes Bridge Road and a new meter installed for connection to existing waterlines. Potential funding offsets through impact fee funds (\$367,640 or 91.91% is impact fee eligible – limiting factor is available parks impact fees which totaled \$1 million as of February 2025). Operating Budget Impact: Maintenance (including janitorial) and utility costs are estimated at a minimum of \$1,000 annually.

Marconi Drive Park Restroom

\$400,000 (multiple sources)

Fiscal Year 2026 Annual Action Plan:

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

Description: Currently, at Marconi Drive Park, visitors only have access to a Port-a-John. This access park was opened in 2011. Funds were limited and plans were to construct a restroom later. Although the need for a permanent restroom at this facility is not specifically noted in the 2018 Alpharetta Recreation and Parks Master Plan, additional restrooms at the access points are the most requested improvement made by greenway users.

Based on the current market cost to install a pre-cast restroom to match the current park inventory, the estimated cost is \$400,000 including sewer and water connections as well as design. Potential funding offsets through impact fee funds (\$367,640 or 91.91% is impact fee eligible – limiting factor is available parks impact fees which totaled \$1 million as of February 2025). Operating Budget Impact: Maintenance (including janitorial) and utility costs are estimated at a minimum of \$1,000 annually.

Club Car Carryall 510 (road ready) Utility Cart

\$20,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Downtown Alpharetta.
- Economic Development.

Description: The request is to add an additional Club Car Carryall 510 (road ready) utility cart to the Downtown/Special Events teams. With the creation of the Downtown Maintenance division, the demand for the road ready cart has increased. It has been determined that the road ready carts are a better and more versatile tool for both the downtown Park Services and Special Events teams. They are so useful that the need for additional trucks is not required. If approved, a truck will be moved to an area of need to supplement for the shortage of vehicles that has been created due the growth occurring in recent years. The following enhancements to service include:

- The electric cart is quiet when using it in the downtown district late at night during event break down.

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

- The utility bed is better at carrying materials needed for special events, as it has a deep and big bed in the back.
- The two-seater feature makes it easier to fit into smaller spaces and navigate tighter turns for loading and unloading.
- The closed doors are helpful for seasons with more inclement weather, like weekly food drive donation pick-ups in December.
- The road-ready feature allows staff to safely navigate downtown roadways and Wills Park facilities when road closures are open, which frequently occurs during event prep from one day to six weeks in advance of an event.

If approved, a truck will be moved to an area of need to supplement the shortage of vehicles that has been created due to the growth occurring in recent years.

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



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 2026-2030 Capital Improvement Plan

April 18, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Sources						
General Fund (Annual Appropriation)	\$ 2,262,292	\$ 2,307,538	\$ 2,353,689	\$ 2,400,762	\$ 2,448,778	\$ 11,773,059
General Fund (Fund Balance)	5,017,048	5,102,022	9,477,458	8,663,826	8,560,321	36,820,675
	<u>\$ 7,279,340</u>	<u>\$ 7,409,560</u>	<u>\$ 11,831,147</u>	<u>\$ 11,064,588</u>	<u>\$ 11,009,099</u>	<u>\$ 48,593,734</u>
Other Funds (Investment Earnings)	\$ 400,000	\$ 400,000	\$ 400,000	\$ 430,000	\$ 430,000	\$ 2,060,000
Other Funds (Fund Balance)	3,695,000	-	-	-	-	3,695,000
Impact Fees	1,060,000	-	-	-	-	1,060,000
TSPLOST 1 and 2	8,100,000	4,768,700	-	-	-	12,868,700
TSPLOST 3 (forecast)	-	-	4,891,800	5,009,200	5,140,900	15,041,900
	<u>\$ 13,255,000</u>	<u>\$ 5,168,700</u>	<u>\$ 5,291,800</u>	<u>\$ 5,439,200</u>	<u>\$ 5,570,900</u>	<u>\$ 34,725,600</u>
Capital Lease						
Fleet Replacement: Fire Apparatus Replacements	\$ 4,000,000	\$ 742,000	\$ -	\$ -	\$ -	\$ 4,742,000
Fire Extrication Equipment Replacements	-	-	179,000	-	-	179,000
Heart Monitor & AEDs Replacements	660,000	-	-	-	-	660,000
Mobile (Vehicle) Radio Replacements	-	-	-	600,000	-	600,000
Portable (Handheld) Radios Replacement	-	-	-	1,766,000	-	1,766,000
Grant/Contribution						
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	710,000	731,300	753,200	775,800	799,100	3,769,400
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	851,107	-	-	-	-	851,107
Alpharetta Youth Baseball Association Contribution	250,000	-	-	-	-	250,000
	<u>\$ 6,471,107</u>	<u>\$ 1,473,300</u>	<u>\$ 932,200</u>	<u>\$ 3,141,800</u>	<u>\$ 799,100</u>	<u>\$ 12,817,507</u>
Total Sources	<u>\$ 27,005,447</u>	<u>\$ 14,051,560</u>	<u>\$ 18,055,147</u>	<u>\$ 19,645,588</u>	<u>\$ 17,379,099</u>	<u>\$ 96,136,841</u>

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Uses (by Department)						
Economic Development	\$ 50,000	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 350,000
Information Technology	897,800	450,800	964,000	622,300	630,800	3,565,700
Public Safety	6,994,114	2,692,000	2,364,000	4,636,000	2,355,000	19,041,114
Public Works	10,607,500	9,344,000	11,695,500	11,820,500	11,995,600	55,463,100
Recreation, Parks & Cultural Services	2,285,000	1,255,000	2,183,000	2,065,000	1,863,000	9,651,000
Community Development	183,600	149,900	746,200	451,500	454,900	1,986,100
Total Uses	<u>\$ 21,018,014</u>	<u>\$ 14,041,700</u>	<u>\$ 18,002,700</u>	<u>\$ 19,645,300</u>	<u>\$ 17,349,300</u>	<u>\$ 90,057,014</u>
Non-Allocated (Sources-Uses)						
	<u>\$ 5,987,433</u>	<u>\$ 9,860</u>	<u>\$ 52,447</u>	<u>\$ 288</u>	<u>\$ 29,799</u>	<u>\$ 6,079,827</u>
Total Uses + Non-Allocated	<u>\$ 27,005,447</u>	<u>\$ 14,051,560</u>	<u>\$ 18,055,147</u>	<u>\$ 19,645,588</u>	<u>\$ 17,379,099</u>	<u>\$ 96,136,841</u>

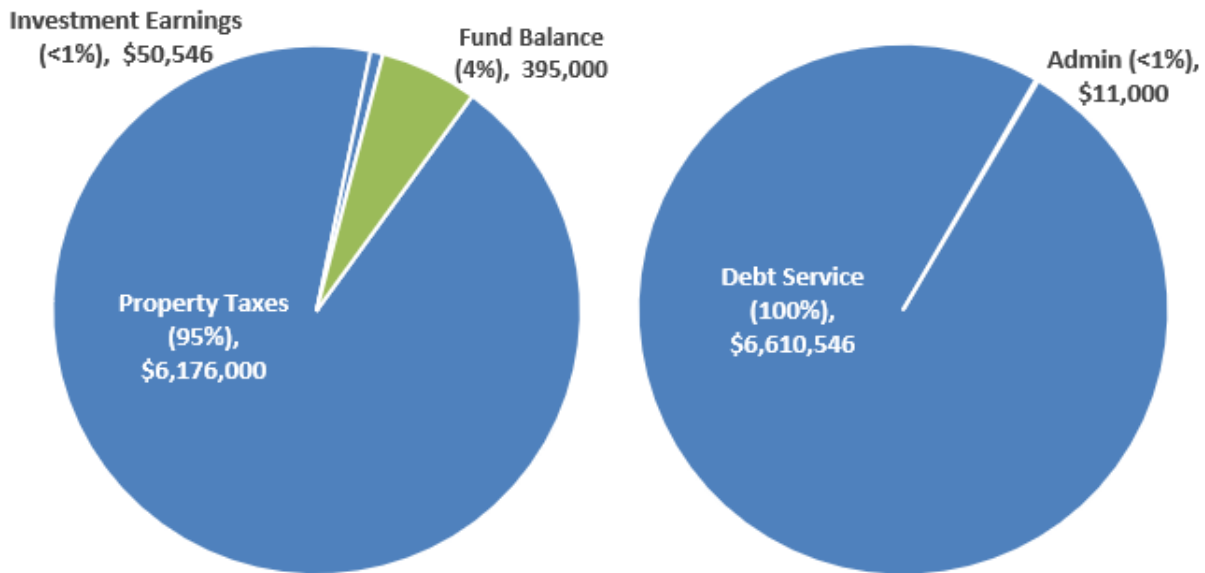
DEBT SERVICE FUND SUMMARY

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 2026 Budget: \$6,621,546



Revenues by Source

Expenditures by Use

The city has one debt service fund that accounts for debt service on the following obligations (except where noted) along with the principal amounts outstanding as of the start of FY 2026.

GENERAL OBLIGATION (GO) BONDS		\$
GO Refunding Bonds, Series 2014	\$	1,850,000
GO Bonds, Series 2016		46,740,000
GO Refunding Bonds, Series 2020		16,500,000
GO Bonds, Series 2022		25,305,000
Total GO Debt	\$	90,395,000
DEVELOPMENT AUTHORITY		\$
Revenue Bonds, Series 2013 ¹³	\$	1,995,000
Revenue Bonds, Series 2016 ¹³		21,055,000
Total Development Authority Debt	\$	23,050,000

¹³ 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).



City Center

GO Bonds, Series 2016: In May 2016, the voters of the City of Alpharetta approved the issuance of General Obligation Bonds (the “2016 Alpharetta Parks and Transportation Bonds”) to fund \$52 million in improvements aimed at alleviating traffic congestion, expanding sidewalk connectivity, improving park amenities, extending the Big Creek Greenway north to connect with Forsyth County’s Greenway, and securing parkland for future passive and active park systems.

The 2016 Alpharetta Parks and Transportation Bonds were issued in July 2016 in a par amount of \$52 million (including premium) with a 25-year term and a true-interest cost of 2.83%.

DEBT SERVICE FUND SUMMARY



Bond Ratings

The city's AAA bond rating was reaffirmed by Moody's and Standard & Poor's ("S&P") during January 2022 in conjunction with the sale of \$27 million (par) of Series 2022 General Obligation Bonds to fund a variety of park enhancements and projects. The AAA rating represents the highest rating available to municipalities and translates to significant savings to our citizens and stakeholders through reduced borrowing costs. This rating demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers and reflects the city's current sound financial position as well as strong financial management practices guiding our ongoing decision making. These practices are supported by formal policies to guide budget and procurement practices, capital investment, and debt management. Other positive factors include a relatively strong economic base and manageable debt/pension burdens. The FY 2026 Budget is mindful of these factors and the importance of maintaining the highest rating, not only for our citizens but also our bondholders.

Bond Smoothing

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

The Alpharetta Development Authority, a component unit of the city that is focused on economic development within our borders, issued bonds in 2016 to fund construction of our state-of-the-art Conference Center. These bonds are funded by a portion of the Hotel/Motel Tax.

Principal and interest payments for fiscal year 2026 are budgeted at \$8.4 million with the following forecast: 2027 - 2041¹⁴: \$8.8 million (annual average); 2042-2046¹⁵ totaling \$1.6 million (annual average). These figures include City and Development Authority obligations and span multiple Funds.

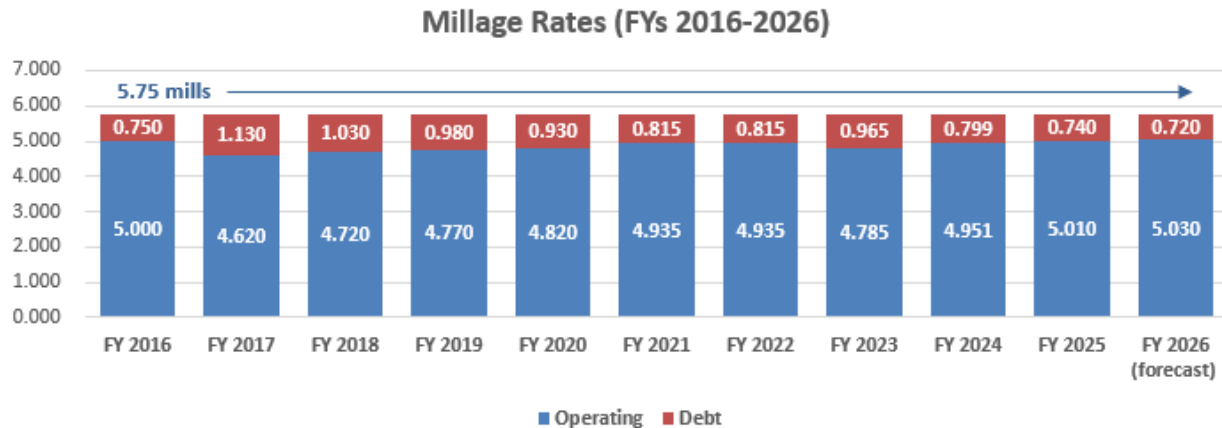
¹⁴ Represents the final maturity of the Series 2016 Alpharetta Parks and Transportation Bonds and the Series 2016 Development Authority Revenue Bonds.

¹⁵ Represents the final maturity of the Series 2022 General Obligation Bonds.

DEBT SERVICE FUND SUMMARY

Millage Rates

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



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

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

DEBT SERVICE FUND SUMMARY

General Obligation Bond Debt

General Obligation ("GO") bonds are direct obligations and pledge the full faith and credit of the city. Original issue GO bonds are generally issued as 20/25-year serial bonds. Refunding GO bonds are issued in a maturity not exceeding the maturity of the refunded bonds. The following schedule provides a detailed listing of total debt service requirements of the city's GO bonds through maturity.

General Obligation Bonds (All Series)

	Principal	Interest	Total Debt Service
FY 2026	3,540,000.00	3,070,545.00	\$ 6,610,545.00
FY 2027	3,745,000.00	2,948,255.00	\$ 6,693,255.00
FY 2028	3,940,000.00	2,778,105.00	\$ 6,718,105.00
FY 2029	4,170,000.00	2,598,655.00	\$ 6,768,655.00
FY 2030	4,400,000.00	2,408,755.00	\$ 6,808,755.00
FY 2031	4,615,000.00	2,207,442.50	\$ 6,822,442.50
FY 2032	4,850,000.00	1,995,117.50	\$ 6,845,117.50
FY 2033	5,465,000.00	1,782,667.50	\$ 7,247,667.50
FY 2034	5,625,000.00	1,618,717.50	\$ 7,243,717.50
FY 2035	5,790,000.00	1,449,967.50	\$ 7,239,967.50
FY 2036	5,960,000.00	1,286,382.50	\$ 7,246,382.50
FY 2037	6,115,000.00	1,117,342.50	\$ 7,232,342.50
FY 2038	6,295,000.00	942,607.50	\$ 7,237,607.50
FY 2039	5,985,000.00	753,757.50	\$ 6,738,757.50
FY 2040	6,120,000.00	574,207.50	\$ 6,694,207.50
FY 2041	6,295,000.00	398,707.50	\$ 6,693,707.50
FY 2042	1,415,000.00	217,475.00	\$ 1,632,475.00
FY 2043	1,450,000.00	182,100.00	\$ 1,632,100.00
FY 2044	1,495,000.00	138,600.00	\$ 1,633,600.00
FY 2045	1,540,000.00	93,750.00	\$ 1,633,750.00
FY 2046	1,585,000.00	47,550.00	\$ 1,632,550.00
FY 2047	-	-	\$ -
	\$ 90,395,000.00	\$ 28,610,707.50	\$ 119,005,707.50

DEBT SERVICE FUND SUMMARY

Development Authority Revenue Bond Debt

Development Authority Revenue Bonds, Series 2013: The purpose of this bond issue was to fund a portion of the development, equipping, and construction of Gwinnett Technical College's Alpharetta campus. The Series 2013 Development Authority Revenue Bonds were issued in June 2013 in a par amount of \$4.1 million with a 20-year term and a true-interest cost of 3.13%. The City is obligated to pay 100% of the total principal and interest payments on the bonds. This obligation is funded from the General Fund through non-advalorem revenue.



Development Authority Revenue Bonds, Series 2016: The purpose of this bond issue was to fund the new state-of-the-art 44,000 square foot Conference Center through a public-private partnership with North American Properties (developer of Avalon). Along with the Conference Center, North American Properties constructed a 330-room Marriott Autograph hotel abutting the Center. North American Properties is operating the Conference Center that includes the largest meeting room in the north Fulton market. Economic impact studies have indicated that a conference center could bring in almost \$23.5 million in visitor spending, generating 545 jobs with more than \$15.7 million in earnings and over \$51.3 million in total economic output annually.



The FY 2026 budget includes funding within the Hotel/Motel Fund to cover debt service associated with bonds issued to fund construction of the Center. The debt service is fully funded through the hotel/motel tax.

DEBT SERVICE FUND SUMMARY

Development Authority Revenue Bonds (City Portion)

	Principal	Interest	Total Debt Service
FY 2026	1,065,000.00	674,777.50	\$ 1,739,777.50
FY 2027	1,140,000.00	626,027.50	\$ 1,766,027.50
FY 2028	1,195,000.00	600,640.00	\$ 1,795,640.00
FY 2029	1,255,000.00	573,802.50	\$ 1,828,802.50
FY 2030	1,310,000.00	544,377.50	\$ 1,854,377.50
FY 2031	1,375,000.00	510,765.00	\$ 1,885,765.00
FY 2032	1,445,000.00	474,050.00	\$ 1,919,050.00
FY 2033	1,525,000.00	429,350.00	\$ 1,954,350.00
FY 2034	1,315,000.00	382,200.00	\$ 1,697,200.00
FY 2035	1,390,000.00	342,750.00	\$ 1,732,750.00
FY 2036	1,465,000.00	301,050.00	\$ 1,766,050.00
FY 2037	1,545,000.00	257,100.00	\$ 1,802,100.00
FY 2038	1,625,000.00	210,750.00	\$ 1,835,750.00
FY 2039	1,710,000.00	162,000.00	\$ 1,872,000.00
FY 2040	1,800,000.00	110,700.00	\$ 1,910,700.00
FY 2041	1,890,000.00	56,700.00	\$ 1,946,700.00
FY 2042	-	-	\$ -
	\$ 23,050,000.00	\$ 6,257,040.00	\$ 29,307,040.00

DEBT SERVICE FUND SUMMARY

Statement of Budgetary Comparisons

Debt Service Fund Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
REVENUES					
Property Taxes					
Current Year	\$ 5,214,158	\$ 6,778,913	\$ 6,247,147	\$ 6,120,000	\$ 6,150,000
Delinquent	21,835	114,423	69,520	17,000	17,000
Penalties/Interest	7,100	10,842	13,062	3,000	3,000
Motor Vehicle	13,143	12,664	9,635	6,000	6,000
Investment Earnings	(60,509)	114,853	158,317	27,000	50,546
Other					
Fund Balance	-	-	-	1,396,973	395,000
TOTAL	\$ 5,195,727	\$ 7,031,694	\$ 6,497,681	\$ 7,569,973	\$ 6,621,546
EXPENDITURES					
Maintenance & Operations:					
Professional Services	\$ 8,500	\$ 7,700	\$ 15,525	\$ 8,000	\$ 11,000
<i>subtotal</i>	<i>\$ 8,500</i>	<i>\$ 7,700</i>	<i>\$ 15,525</i>	<i>\$ 8,000</i>	<i>\$ 11,000</i>
Debt Service					
General Obligation Bonds					
Series 2014 (refunding)	\$ 1,918,143	\$ 1,913,129	\$ 1,907,296	\$ 1,895,644	\$ 1,893,290
Series 2016	1,923,988	1,925,188	1,925,588	1,925,188	1,923,988
Series 2020 (refunding)	1,100,750	1,116,750	1,129,250	1,150,500	1,160,000
Series 2022	-	1,635,390	1,633,268	1,636,768	1,633,268
<i>subtotal</i>	<i>\$ 4,942,881</i>	<i>\$ 6,590,457</i>	<i>\$ 6,595,401</i>	<i>\$ 6,608,100</i>	<i>\$ 6,610,546</i>
Non-Allocated					
Reserve	\$ -	\$ -	\$ -	\$ 953,873	\$ -
<i>subtotal</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 953,873</i>	<i>\$ -</i>
TOTAL	\$ 4,951,381	\$ 6,598,157	\$ 6,610,926	\$ 7,569,973	\$ 6,621,546

DEBT SERVICE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

Debt Service Fund Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
Beginning Fund Balance:	\$ 851,509	\$ 1,095,855	\$ 1,529,393	\$ 1,416,149	\$ 973,049
REVENUES BY CATEGORY					
Property Taxes (incl. Motor Vehicles)	\$ 5,256,236	\$ 6,916,841	\$ 6,339,364	\$ 6,146,000	\$ 6,176,000
Investment Earnings	(60,509)	114,853	158,317	27,000	50,546
Other	-	-	-	-	-
TOTAL	\$ 5,195,727	\$ 7,031,694	\$ 6,497,681	\$ 6,173,000	\$ 6,226,546
EXPENDITURES BY FUNCTION					
Professional Services	\$ 8,500	\$ 7,700	\$ 15,525	\$ 8,000	\$ 11,000
Debt Service/Refunding	4,942,881	6,590,457	6,595,401	6,608,100	6,610,546
TOTAL	\$ 4,951,381	\$ 6,598,157	\$ 6,610,926	\$ 6,616,100	\$ 6,621,546
ACFR Rounding Adjustments	\$ -	\$ -	\$ 1	\$ -	\$ -
Ending Fund Balance: (1)	\$ 1,095,855	\$ 1,529,393	\$ 1,416,149	\$ 973,049	\$ 578,049
Changes in Fund Balance (actual/est.)	\$ 244,347	\$ 433,538	\$ (113,244)	\$ (443,100)	\$ (395,000)

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 2026 budget for the city's Solid Waste Fund.

Enterprise Funds are used to account for business-type activities whose operations are primarily funded by customer fees. The enterprise fund utilizes the accrual basis of budgeting and accounting.

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

- **Fund Summary**

This section provides a brief description of the Fund.

- **Statement of Budgetary Comparisons**

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

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

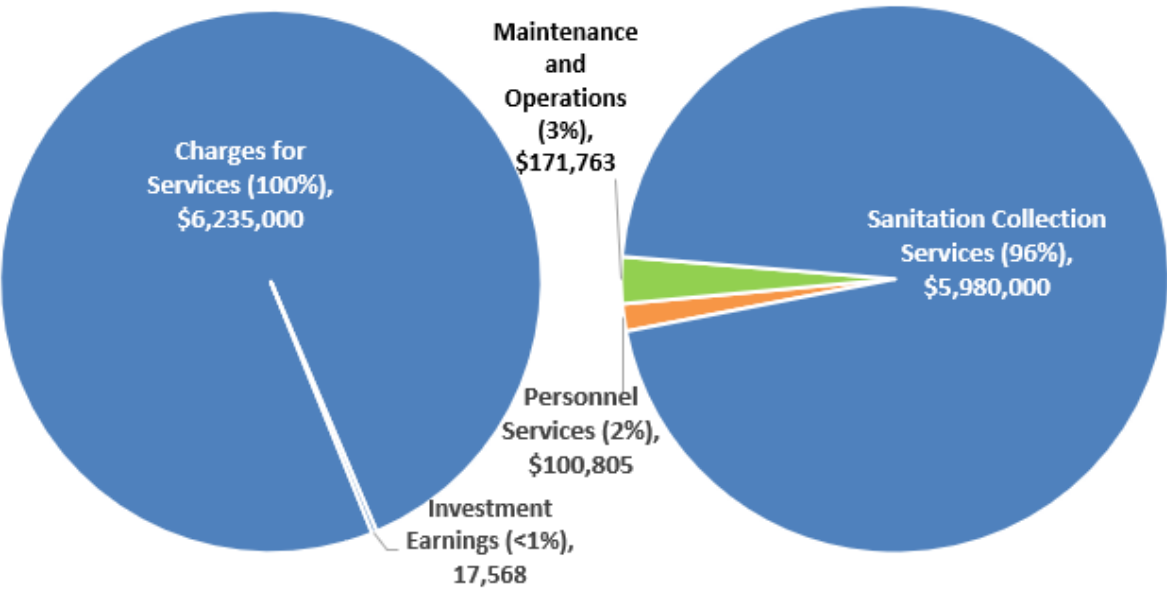
This statement provides a historical comparison of revenues and expenditures for fiscal years 2022-2026. Also included are changes in fund balance.



ENTERPRISE FUND SUMMARY

Solid Waste Fund Summary

FY 2026 Budget: \$6,252,568



Revenues by Source	Expenditures by Use
--------------------	---------------------

The Solid Waste Fund accounts for fees received from users of the city’s residential solid waste program (i.e., garbage, yard waste, and recycling collection). It is important to note as you review historical data for Solid Waste operations that glass recycling services were ended in August 2022 while all other services continue as normal. That is to say, the actuals through FY 2022 reflect glass services.

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

Trends

The FY 2026 Budget for the Solid Waste Fund totals \$6.3 million and represents an increase of 7%, or \$423,800, compared to FY 2025 due primarily to contractual cost growth for our private sanitation hauler of 4% annually coupled with forecasted growth in the service base.

As it relates to private sanitation hauler services, the City issued an RFP in 2021 for sanitation services to ensure optimal value for customers. Republic Services (our current provider) was the highest-ranking vendor and the most cost effective (\$1 million lower on

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 3%, or \$2,483, due to multiple factors including:

- 3% performance-based merit program scheduled for July 1, 2025.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc.

Authorized personnel total 1.0 FTE and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Customer Account Representative	1.0	1.0	1.0	1.0	1.0	-
	1.0	1.0	1.0	1.0	1.0	-

The Maintenance and Operations category increased 7%, or \$421,317, due primarily to contractual cost growth for our private sanitation hauler of 4% annually coupled with forecasted growth in the service base.



ENTERPRISE FUND SUMMARY

Statement of Budgetary Comparisons

Solid Waste Fund Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
REVENUES					
Charges for Services:					
Collection Fees	\$ 5,066,935	\$ 5,110,565	\$ 5,394,125	\$ 5,743,000	\$ 6,189,000
Commercial Hauler Fees	27,441	22,731	21,868	26,000	26,000
Penalties and Interest	35,555	35,045	35,253	42,000	20,000
Other	25	-	-	25	-
Investment Earnings	(27,994)	15,066	47,253	17,743	17,568
Other					
Miscellaneous		1,405	(175)		-
TOTAL	\$ 5,101,962	\$ 5,184,812	\$ 5,498,325	\$ 5,828,768	\$ 6,252,568
EXPENDITURES					
Personnel Services:					
Salaries	\$ 44,636	\$ 38,462	\$ 53,081	\$ 58,954	\$ 60,521
Overtime	434	-	258	750	500
Group Insurance	23,990	21,363	20,537	22,325	23,258
FICA	3,301	2,681	3,908	4,579	4,668
Pension (401A Cont./Match)	6,029	5,441	7,709	8,866	9,015
Miscellaneous	2,102	2,376	2,692	2,848	2,843
<i>subtotal</i>	\$ 80,492	\$ 70,322	\$ 88,185	\$ 98,322	\$ 100,805
Maintenance & Operations:					
Professional Services (e.g. haulers)	\$ 5,615,708	\$ 5,156,260	\$ 5,289,016	\$ 5,652,450	\$ 6,060,400
Miscellaneous	92,077	63,265	116,713	77,996	91,363
<i>subtotal</i>	\$ 5,707,785	\$ 5,219,526	\$ 5,405,729	\$ 5,730,446	\$ 6,151,763
Non-Allocated					
Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 5,788,277	\$ 5,289,848	\$ 5,493,914	\$ 5,828,768	\$ 6,252,568

ENTERPRISE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

Solid Waste Fund Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
Beginning Fund Balance:	\$ 802,291	\$ 115,975	\$ 10,939	\$ 15,349	\$ 15,349
REVENUES BY CATEGORY					
Charges for Services	\$ 5,129,956	\$ 5,168,342	\$ 5,451,247	\$ 5,811,025	\$ 6,235,000
Investment Earnings	(27,994)	15,066	47,253	17,743	17,568
Other	-	1,405	(175)	-	-
TOTAL	\$ 5,101,962	\$ 5,184,812	\$ 5,498,325	\$ 5,828,768	\$ 6,252,568
EXPENDITURES BY FUNCTION					
Solid Waste Operations	\$ 5,788,277	\$ 5,289,848	\$ 5,493,914	\$ 5,828,768	\$ 6,252,568
TOTAL	\$ 5,788,277	\$ 5,289,848	\$ 5,493,914	\$ 5,828,768	\$ 6,252,568
ACFR Rounding Adjustments	\$ -	\$ (1)	\$ (1)	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 115,975	\$ 10,939	\$ 15,349	\$ 15,349	\$ 15,349
Changes in Fund Balance (actual/est.)	\$ (686,315)	\$ (105,036)	\$ 4,410	\$ -	\$ -

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 2026 budgets for the city's Internal Service Funds.

Internal Service Funds are used to accumulate and allocate costs internally among the city's various functions and utilize the accrual basis of budgeting and accounting.

The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **Fund Summary**

This section provides a brief description of the Fund.

- **Statement of Budgetary Comparisons**

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

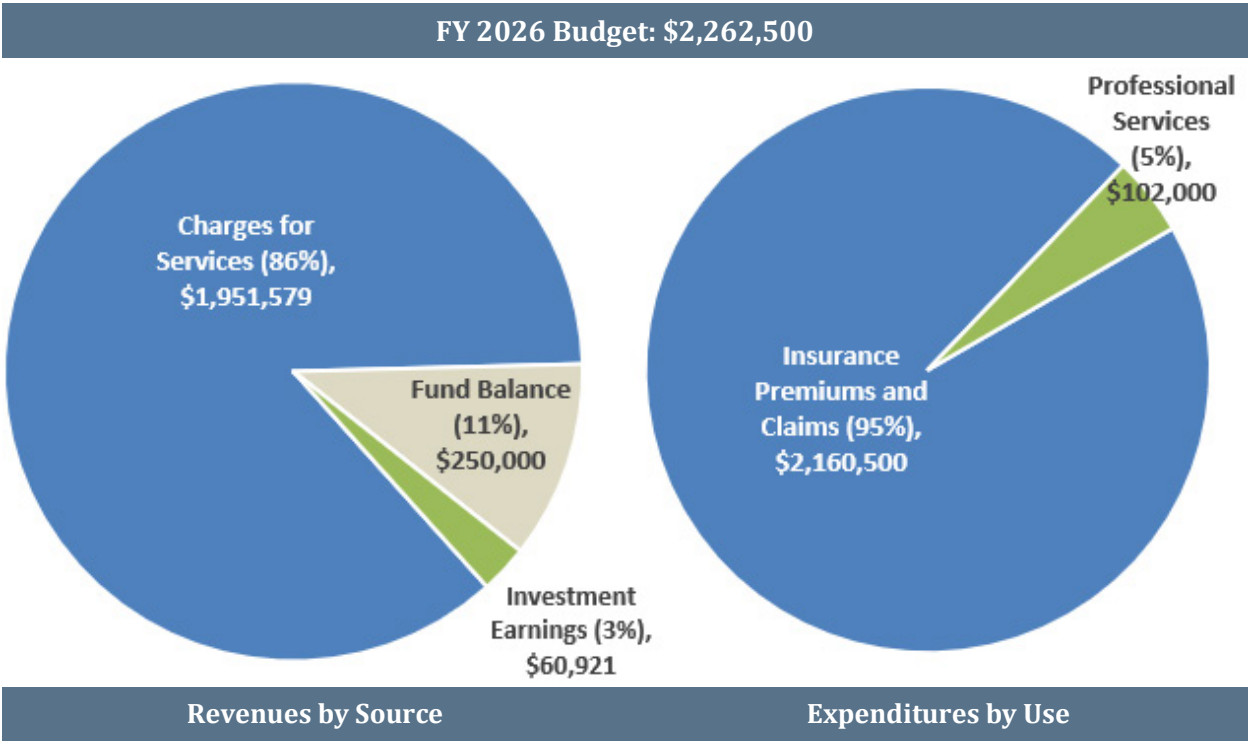
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2022-2026. Also included are changes in fund balance.



INTERNAL SERVICE FUND SUMMARIES

Risk Management Fund Summary



The Risk Management Fund accounts for expenses related to providing and administering the general liability, automotive liability, workers’ compensation, and property insurance coverage for the city. Funding is provided through an (approximate) 2% charge per employee (based on salary) for workers’ compensation coupled with funding from the General Fund for insurance premiums. The Finance Department manages the Risk Management Program including all workers’ compensation, general liability, and other insurance claims.

Trends

The FY 2026 Budget for the Risk Management Fund totals \$2.3 million and represents a decrease of -44%, or -\$1.8 million, compared to FY 2025. The main driver of this variance is the non-allocated reserve (i.e., available fund balance) budgeted in FY 2025¹⁶. After adjusting for the non-allocated reserve, the true operational budget change is 11% compared with 2025 and reflective of insurance premium and claims funding fluctuations.

¹⁶ 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
REVENUES					
Charges for Services:					
Risk Management Allocations	\$ 830,149	\$ 855,000	\$ 832,136	\$ 820,436	\$ 891,079
Insurance Premium Funding	779,750	823,300	928,885	966,800	1,060,500
Investment Earnings	(25,605)	54,868	122,202	28,064	60,921
Other					
Insurance Proceeds	45,216	210,549	212,067	-	-
Fund Balance	-	-	-	2,200,340	250,000
TOTAL	\$ 1,629,510	\$ 1,943,717	\$ 2,095,290	\$ 4,015,640	\$ 2,262,500
EXPENDITURES					
Maintenance & Operations:					
Professional Services	\$ 97,737	\$ 75,694	\$ 75,989	\$ 98,500	\$ 102,000
Insurance Premiums					
Vehicle	238,293	245,445	289,590	369,048	425,000
Property/Equipment	106,712	108,596	116,780	124,257	136,000
Condo	21,711	62,950	43,614	44,000	48,000
Fine Art	3,201	3,201	3,425	3,700	4,000
General Liability	54,719	57,118	63,158	80,330	94,000
Law Enforcement Liability	77,438	81,694	143,466	150,032	160,000
Public Entity Liability	56,736	58,486	93,798	100,160	110,000
Workers Comp Excess	129,467	141,502	165,870	188,062	183,500
Criminal Liability	4,748	4,748	4,748	5,000	5,000
Cyber Liability	46,372	78,156	65,704	72,910	85,000
Umbrella Liability	56,849	69,472	89,758	27,690	40,000
Medical Services (PS Custody)	701	3,594	1,024	23,760	20,000
Claims/Judgments	565,191	264,190	768,437	892,952	850,000
<i>subtotal</i>	\$ 1,459,876	\$ 1,254,846	\$ 1,925,361	\$ 2,180,401	\$ 2,262,500
Non-Allocated					
Reserve	\$ -	\$ -	\$ -	\$ 1,835,239	\$ -
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ 1,835,239	\$ -
TOTAL	\$ 1,459,876	\$ 1,254,846	\$ 1,925,361	\$ 4,015,640	\$ 2,262,500

INTERNAL SERVICE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Risk Management Fund

Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
Beginning Fund Balance:	\$ 1,171,906	\$ 1,341,541	\$ 2,030,413	\$ 2,200,341	\$ 1,835,240
REVENUES BY CATEGORY					
Charges for Services	\$ 1,609,899	\$ 1,678,300	\$ 1,761,021	\$ 1,787,236	\$ 1,951,579
Investment Earnings	(25,605)	54,868	122,202	28,064	60,921
Other	45,216	210,549	212,067	-	-
TOTAL	\$ 1,629,510	\$ 1,943,717	\$ 2,095,290	\$ 1,815,300	\$ 2,012,500
EXPENDITURES BY USE					
Insurance Premiums/Claims	\$ 1,362,138	\$ 1,179,152	\$ 1,849,372	\$ 2,081,901	\$ 2,160,500
Professional Services	97,737	75,694	75,989	98,500	102,000
TOTAL	\$ 1,459,876	\$ 1,254,846	\$ 1,925,361	\$ 2,180,401	\$ 2,262,500
ACFR Rounding Adjustments	\$ 1	\$ 1	\$ (1)	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 1,341,541	\$ 2,030,413	\$ 2,200,341	\$ 1,835,240	\$ 1,585,240
Changes in Fund Balance (actual/est.)	\$ 169,636	\$ 688,872	\$ 169,928	\$ (365,101)	\$ (250,000)

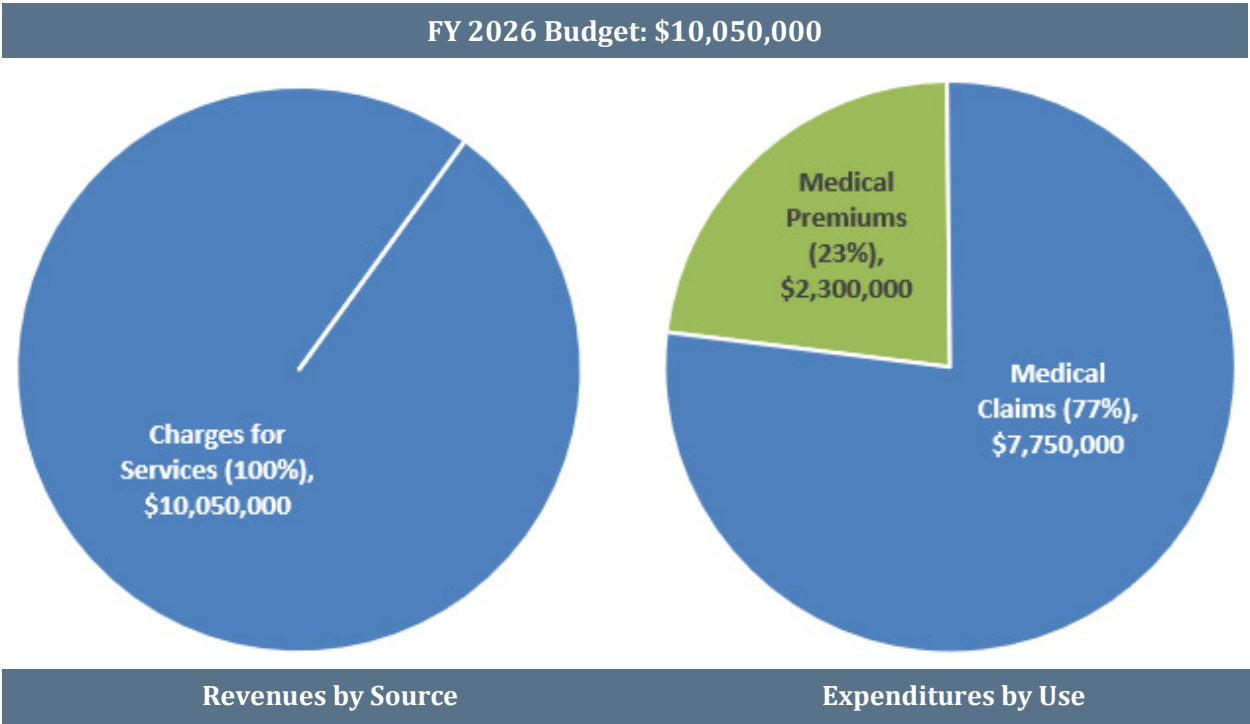
Notes:

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

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

INTERNAL SERVICE FUND SUMMARIES

Medical Insurance Fund Summary



The Medical Insurance Fund accounts for activity under the City’s Minimum Premium Plan (MPP) in accordance with Generally Accepted Accounting Principles.

Accounting rules dictate the creation of an Internal Service Fund to track activity under an MPP. As such, this fund does not represent new costs. Rather, it represents a flow of funds from the Operating Funds (e.g., employer/employee premiums) that does have the effect of grossing-up the totals as the appropriations are reflected in multiple Funds.

Under the MPP, the City and the medical insurer (CIGNA) agree that the City will be responsible for paying all claims up to an agreed-upon aggregate level, with the insurer responsible for the excess. The insurer will continue to process claims and administrative services. Through the MPP arrangement, the City can reduce premium taxes while maintaining coverage benefits. The MPP is still a fully insured medical plan.

Trends

The FY 2026 Budget totals \$10 million and represents premiums (employer and employee) and the associated expenditures (administration, claims, and reserves). The operating funds (e.g., General Fund, E911 Fund, DEA Fund, and Sanitation Fund) all include group insurance expenses that represent the city’s costs.

INTERNAL SERVICE FUND SUMMARIES

Statement of Budgetary Comparisons

Medical Insurance Fund

Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
REVENUES					
Charges for Services:					
Medical Insurance Premiums					
Employer Contribution	\$ 7,062,712	\$ 7,327,558	\$ 7,269,126	\$ 9,000,000	\$ 9,100,000
Employee Contribution	693,478	736,897	744,969	900,000	950,000
Other					
Fund Balance	-	-	-	63,041	-
TOTAL	\$ 7,756,189	\$ 8,064,455	\$ 8,014,095	\$ 9,963,041	\$ 10,050,000
EXPENDITURES					
Maintenance & Operations:					
Medical Premiums	\$ 1,947,173	\$ 1,879,540	\$ 2,084,735	\$ 2,100,000	\$ 2,300,000
Medical Claims	5,810,246	6,068,704	5,941,927	7,800,000	7,750,000
<i>subtotal</i>	<i>\$ 7,757,419</i>	<i>\$ 7,948,244</i>	<i>\$ 8,026,662</i>	<i>\$ 9,900,000</i>	<i>\$ 10,050,000</i>
Non-Allocated					
Reserve	\$ -	\$ -	\$ -	\$ 63,041	\$ -
<i>subtotal</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 63,041</i>	<i>\$ -</i>
TOTAL	\$ 7,757,419	\$ 7,948,244	\$ 8,026,662	\$ 9,963,041	\$ 10,050,000

INTERNAL SERVICE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Medical Insurance Fund

Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
Beginning Fund Balance:	\$ (39,373)	\$ (40,603)	\$ 75,608	\$ 63,041	\$ 63,041
REVENUES BY CATEGORY					
Charges for Services	\$ 7,756,189	\$ 8,064,455	\$ 8,014,095	\$ 9,900,000	\$ 10,050,000
TOTAL	\$ 7,756,189	\$ 8,064,455	\$ 8,014,095	\$ 9,900,000	\$ 10,050,000
EXPENDITURES BY USE					
Medical Premiums/Claims	\$ 7,757,419	\$ 7,948,244	\$ 8,026,662	\$ 9,900,000	\$ 10,050,000
TOTAL	\$ 7,757,419	\$ 7,948,244	\$ 8,026,662	\$ 9,900,000	\$ 10,050,000
ACFR Rounding Adjustments	\$ -	\$ -	\$ (1)	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ (40,603)	\$ 75,608	\$ 63,041	\$ 63,041	\$ 63,041
Changes in Fund Balance (actual/est.)	\$ (1,230)	\$ 116,211	\$ (12,568)	\$ -	\$ -

Notes:

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

FIDUCIARY FUND SUMMARIES

Fiduciary Fund Summaries

Overview

The *Fiduciary Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2026 budgets for the Other Post Employment Benefit (OPEB) Funds.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds utilize the accrual basis of accounting.

The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **Fund Summary**

This section provides a brief description of the Fund.

- **Statement of Budgetary Comparisons**

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

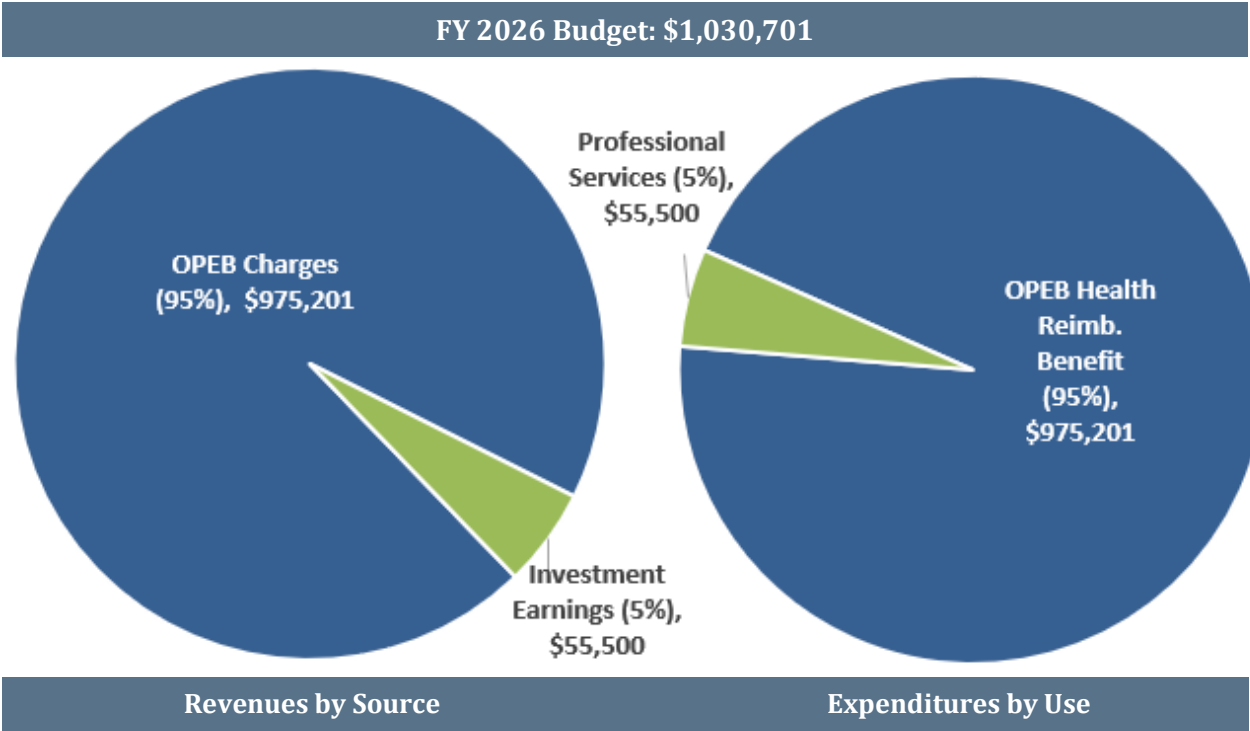
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2022-2026. Also included are changes in fund balance.



FIDUCIARY FUND SUMMARIES

Other Post Employment Benefit (OPEB) Retirement Reimbursement Plan Trust 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 (\$975,201 citywide for FY 2026) and requires a minimum 15-year vesting (maximum benefit achieved at 25-years¹⁷) which assists in not only recruitment, but also retention of our most valuable assets, our employees.

¹⁷ 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
REVENUES					
Investment Earnings	\$ (578,424)	\$ 704,445	\$ 943,053	\$ 55,500	\$ 55,500
Other					
OPEB Health Reimbursement Funding					
Employer Contribution	590,928	686,459	926,297	988,436	975,201
Transfer-In					
OPEB Health Fund	-	-	1,475,506	216,579	-
Fund Balance	-	-	-	5,618,099	-
TOTAL	\$ 12,504	\$ 1,390,904	\$ 3,344,856	\$ 6,878,614	\$ 1,030,701
EXPENDITURES					
Maintenance & Operations:					
OPEB Reimbursement Benefit	\$ 47,676	\$ 118,012	\$ 163,978	\$ 988,436	\$ 975,201
Miscellaneous	31,652	76,620	84,109	55,500	55,500
<i>subtotal</i>	<i>\$ 79,328</i>	<i>\$ 194,632</i>	<i>\$ 248,088</i>	<i>\$ 1,043,936</i>	<i>\$ 1,030,701</i>
Non-Allocated					
Reserve	\$ -	\$ -	\$ -	\$ 5,834,678	\$ -
<i>subtotal</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 5,834,678</i>	<i>\$ -</i>
TOTAL	\$ 79,328	\$ 194,632	\$ 248,088	\$ 6,878,614	\$ 1,030,701

FIDUCIARY FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

OPEB Health Reimbursement Fund

Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget
Beginning Fund Balance:	\$ 4,092,716	\$ 4,025,890	\$ 5,222,162	\$ 8,318,930	\$ 8,535,509
REVENUES BY CATEGORY					
OPEB Health Reimb. Benefit Funding	\$ 590,928	\$ 686,459	\$ 926,297	\$ 988,436	\$ 975,201
Investment Earnings	(578,424)	704,445	943,053	55,500	55,500
TOTAL	\$ 12,504	\$ 1,390,904	\$ 3,344,856	\$ 1,260,515	\$ 1,030,701
EXPENDITURES BY USE					
OPEB Health Reimb. Benefit	\$ 47,676	\$ 118,012	\$ 163,978	\$ 988,436	\$ 975,201
Miscellaneous (Professional Services)	31,652	76,620	84,109	55,500	55,500
TOTAL	\$ 79,328	\$ 194,632	\$ 248,088	\$ 1,043,936	\$ 1,030,701
ACFR Rounding Adjustments	\$ (1)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1)	\$ 4,025,890	\$ 5,222,162	\$ 8,318,930	\$ 8,535,509	\$ 8,535,509
Changes in Fund Balance (actual/est.)	\$ (66,826)	\$ 1,196,272	\$ 3,096,768	\$ 216,579	\$ -

Notes:

- (1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/Reserve accounts. It should be noted that the fund balance figures represent funding for the OPEB Trust.

APPENDIX A (DETAILED 5-YEAR CIP)

Appendix A (Detailed 5-Year CIP)

Capital Improvement Plan (CIP)

The city's five-year capital improvement plan is included below. The CIP forecasts the city's available funding for capital investment over a five-year period and provides a preliminary project prioritization (subject to adjustment in future years). These figures do not include the city's existing capital initiatives (i.e., initiatives funded prior to FY 2026) and do not represent full funding of departmental capital project requests.

Capital investments for Fiscal Year 2026 are appropriated as part of the FY 2026 Budget. These appropriations are detailed within the *Capital Project Fund Summaries* section of this document.

Capital plans for Fiscal Years 2027 through 2030 are presented for planning purposes only and do not constitute formal appropriations. The CIP is inherently a dynamic planning tool—new projects may be introduced as priorities evolve, while others may be deferred or removed from consideration.

The last column represents additional capital requests for the FY 2026–2030 period that currently lack an identified funding source. These projects may be funded in the future based on City Council and staff prioritization, as well as the availability of financial resources. Additionally, some FY 2026 capital requests that are presently unfunded are anticipated to receive funding during the later years of the plan (FY 2027–2030).



APPENDIX A (DETAILED 5-YEAR CIP)

5-Year CIP Summary

FY 2026-2030 Capital Improvement Plan

April 18, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Sources						
General Fund (Annual Appropriation)	\$ 2,262,292	\$ 2,307,538	\$ 2,353,689	\$ 2,400,762	\$ 2,448,778	\$ 11,773,059
General Fund (Fund Balance)	5,017,048	5,102,022	9,477,458	8,663,826	8,560,321	36,820,675
	<u>\$ 7,279,340</u>	<u>\$ 7,409,560</u>	<u>\$ 11,831,147</u>	<u>\$ 11,064,588</u>	<u>\$ 11,009,099</u>	<u>\$ 48,593,734</u>
Other Funds (Investment Earnings)	\$ 400,000	\$ 400,000	\$ 400,000	\$ 430,000	\$ 430,000	\$ 2,060,000
Other Funds (Fund Balance)	3,695,000	-	-	-	-	3,695,000
Impact Fees	1,060,000	-	-	-	-	1,060,000
TSPLOST 1 and 2	8,100,000	4,768,700	-	-	-	12,868,700
TSPLOST 3 (forecast)	-	-	4,891,800	5,009,200	5,140,900	15,041,900
	<u>\$ 13,255,000</u>	<u>\$ 5,168,700</u>	<u>\$ 5,291,800</u>	<u>\$ 5,439,200</u>	<u>\$ 5,570,900</u>	<u>\$ 34,725,600</u>
Capital Lease						
Fleet Replacement: Fire Apparatus Replacements	\$ 4,000,000	\$ 742,000	\$ -	\$ -	\$ -	\$ 4,742,000
Fire Extrication Equipment Replacements	-	-	179,000	-	-	179,000
Heart Monitor & AEDs Replacements	660,000	-	-	-	-	660,000
Mobile (Vehicle) Radio Replacements	-	-	-	600,000	-	600,000
Portable (Handheld) Radios Replacement	-	-	-	1,766,000	-	1,766,000
Grant/Contribution						
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	710,000	731,300	753,200	775,800	799,100	3,769,400
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	851,107	-	-	-	-	851,107
Alpharetta Youth Baseball Association Contribution	250,000	-	-	-	-	250,000
	<u>\$ 6,471,107</u>	<u>\$ 1,473,300</u>	<u>\$ 932,200</u>	<u>\$ 3,141,800</u>	<u>\$ 799,100</u>	<u>\$ 12,817,507</u>
Total Sources	<u>\$ 27,005,447</u>	<u>\$ 14,051,560</u>	<u>\$ 18,055,147</u>	<u>\$ 19,645,588</u>	<u>\$ 17,379,099</u>	<u>\$ 96,136,841</u>
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Uses (by Department)						
Economic Development	\$ 50,000	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 350,000
Information Technology	897,800	450,800	964,000	622,300	630,800	3,565,700
Public Safety	6,994,114	2,692,000	2,364,000	4,636,000	2,355,000	19,041,114
Public Works	10,607,500	9,344,000	11,695,500	11,820,500	11,995,600	55,463,100
Recreation, Parks & Cultural Services	2,285,000	1,255,000	2,183,000	2,065,000	1,863,000	9,651,000
Community Development	183,600	149,900	746,200	451,500	454,900	1,986,100
Total Uses	<u>\$ 21,018,014</u>	<u>\$ 14,041,700</u>	<u>\$ 18,002,700</u>	<u>\$ 19,645,300</u>	<u>\$ 17,349,300</u>	<u>\$ 90,057,014</u>
Non-Allocated (Sources-Uses)	<u>\$ 5,987,433</u>	<u>\$ 9,860</u>	<u>\$ 52,447</u>	<u>\$ 288</u>	<u>\$ 29,799</u>	<u>\$ 6,079,827</u>
Total Uses + Non-Allocated	<u>\$ 27,005,447</u>	<u>\$ 14,051,560</u>	<u>\$ 18,055,147</u>	<u>\$ 19,645,588</u>	<u>\$ 17,379,099</u>	<u>\$ 96,136,841</u>

APPENDIX A (DETAILED 5-YEAR CIP)

5-Year CIP Detail

FY 2026-2030 Capital Improvement Plan

April 18, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Sources						
General Fund (Annual Appropriation)	\$ 2,262,292	\$ 2,307,538	\$ 2,353,689	\$ 2,400,762	\$ 2,448,778	\$ 11,773,059
General Fund (Fund Balance)	5,017,048	5,102,022	9,477,458	8,663,826	8,560,321	36,820,675
	<u>\$ 7,279,340</u>	<u>\$ 7,409,560</u>	<u>\$ 11,831,147</u>	<u>\$ 11,064,588</u>	<u>\$ 11,009,099</u>	<u>\$ 48,593,734</u>
Other Funds (Investment Earnings)	\$ 400,000	\$ 400,000	\$ 400,000	\$ 430,000	\$ 430,000	\$ 2,060,000
Other Funds (Fund Balance)	3,695,000	-	-	-	-	3,695,000
Impact Fees	1,060,000	-	-	-	-	1,060,000
TSPLOST 1 and 2	8,100,000	4,768,700	-	-	-	12,868,700
TSPLOST 3 (forecast)	-	-	4,891,800	5,009,200	5,140,900	15,041,900
	<u>\$ 13,255,000</u>	<u>\$ 5,168,700</u>	<u>\$ 5,291,800</u>	<u>\$ 5,439,200</u>	<u>\$ 5,570,900</u>	<u>\$ 34,725,600</u>
Capital Lease						
Fleet Replacement: Fire Apparatus Replacements	\$ 4,000,000	\$ 742,000	\$ -	\$ -	\$ -	\$ 4,742,000
Fire Extermination Equipment Replacements	-	-	179,000	-	-	179,000
Heart Monitor & AEDs Replacements	660,000	-	-	-	-	660,000
Mobile (Vehicle) Radio Replacements	-	-	-	600,000	-	600,000
Portable (Handheld) Radios Replacement	-	-	-	1,766,000	-	1,766,000
Grant/Contribution						
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	710,000	731,300	753,200	775,800	799,100	3,769,400
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	851,107	-	-	-	-	851,107
Alpharetta Youth Baseball Association Contribution	250,000	-	-	-	-	250,000
	<u>\$ 6,471,107</u>	<u>\$ 1,473,300</u>	<u>\$ 932,200</u>	<u>\$ 3,141,800</u>	<u>\$ 799,100</u>	<u>\$ 12,817,507</u>
Total Sources	\$ 27,005,447	\$ 14,051,560	\$ 18,055,147	\$ 19,645,588	\$ 17,379,099	\$ 96,136,841

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	Add'l CIP Requests (Funding TBD; 2026-2030)
Uses (by Department)							
Economic Development							
Economic Development Toolbox	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 176,000
Economic Development Strategic Plan	-	100,000	-	-	-	100,000	-
	<u>\$ 50,000</u>	<u>\$ 150,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 350,000</u>	<u>\$ 176,000</u>
Information Technology							
City Council A/V Equipment Replacement	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -
Technology Replacements (all City Departments)	397,800	405,800	414,000	422,300	430,800	2,070,700	-
Data Center Server Replacement (all City Departments)	500,000	-	-	-	-	500,000	-
Telephony VOIP Network Switches Replacement	-	-	-	-	100,000	100,000	-
Citywide Network Devices Replacement	-	-	350,000	200,000	-	550,000	-
Wireless Access Points	-	-	-	-	100,000	100,000	-
Data Center Auxiliary A/C Replacement	-	45,000	-	-	-	45,000	-
	<u>\$ 897,800</u>	<u>\$ 450,800</u>	<u>\$ 964,000</u>	<u>\$ 622,300</u>	<u>\$ 630,800</u>	<u>\$ 3,565,700</u>	<u>\$ -</u>
Human Resources							
HR Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,000</u>

APPENDIX A (DETAILED 5-YEAR CIP)

FY 2026-2030 Capital Improvement Plan

April 18, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	Add'l CIP Requests (Funding TBD; 2026-2030)
Uses (by Department)							
Public Safety							
Fire Station Renovations/Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,350,000
Fire Apparatus (Fleet Replacement; Capital Lease)	4,000,000	742,000	-	-	-	4,742,000	-
Public Safety (Fleet Replacement)	1,600,000	1,875,000	2,110,000	2,195,000	2,280,000	10,060,000	-
Fire Extrication Equipment (Equipment Replacement; Capital Lease)	-	-	179,000	-	-	179,000	-
Portable (Handheld) Radios (Equipment Replacement)	-	-	-	1,766,000	-	1,766,000	-
Mobile (Vehicle) Radios (Equipment Replacement)	-	-	-	600,000	-	600,000	-
Heart Monitor (Equipment Replacement; Capital Lease)	660,000	-	-	-	-	660,000	-
Fire Equipment for New Fire Engines	112,662	-	-	-	-	112,662	-
Public Safety Headquarters (Gate System Repairs/Improvements)	32,000	-	-	-	-	32,000	-
Electric Vehicle DC Fast Charger purchase and installation	260,000	-	-	-	-	260,000	-
Citywide Camera Infrastructure	225,000	75,000	75,000	75,000	75,000	525,000	-
FARO Scanner	75,500	-	-	-	-	75,500	-
TruNarc Handheld Drug Identifier for Criminal Investigations	28,952	-	-	-	-	28,952	-
	<u>\$ 6,994,114</u>	<u>\$ 2,692,000</u>	<u>\$ 2,364,000</u>	<u>\$ 4,636,000</u>	<u>\$ 2,355,000</u>	<u>\$ 19,041,114</u>	<u>\$ 16,350,000</u>
Public Works							
Milling and Resurfacing	\$ 4,075,000	\$ 4,200,000	\$ 4,325,000	\$ 4,455,000	\$ 4,590,000	\$ 21,645,000	\$ -
Pavement Resurfacing and Preservation for Parks Locations	-	-	-	600,000	-	600,000	-
Tree Planting and Landscape Improvements	165,000	175,000	180,000	185,000	190,000	895,000	-
SR 9 Landscaping from Academy St. to Windward Parkway	740,000	-	-	-	-	740,000	-
Bridge and Guardrail Maintenance	275,000	250,000	250,000	250,000	250,000	1,275,000	240,000
Traffic Striping and Signage	280,000	300,000	320,000	330,000	350,000	1,580,000	-
Streetlight Maintenance	-	30,000	35,000	40,000	45,000	150,000	240,000
Traffic Signal Pole Painting and Maintenance	60,000	45,000	50,000	50,000	50,000	255,000	77,000
Traffic Calming Improvements	50,000	50,000	50,000	50,000	50,000	250,000	-
Signalized Intersection Maintenance (incl. Traffic Control Equipment)	200,000	210,000	220,000	230,000	240,000	1,100,000	-
Traffic Responsive System Maintenance	-	100,000	105,000	110,000	115,000	430,000	-
Stormwater	2,000,000	1,500,000	2,000,000	3,700,000	3,700,000	12,900,000	5,830,000
Sidewalk and Brick Paver Maintenance and Repair	750,000	750,000	750,000	750,000	750,000	3,750,000	-
Public Works (Design Services)	45,000	50,000	51,000	52,000	53,000	251,000	-
Recreation Facilities (Roof Repairs/Replacements and Wall Restoration)	-	-	-	-	800,000	800,000	-
Administrative Facilities (Roof Repairs/Replacements and Wall Restoration)	-	-	275,000	-	-	275,000	-
Public Safety Facilities (Roof Repairs/Replacements and Wall Restoration)	-	120,000	160,000	80,000	-	360,000	-
Public Works Headquarters (Roof Repairs/Replacements and Wall Restoration)	-	-	1,200,000	75,000	-	1,275,000	-
Parking Garages (Facility Maintenance/Improvements)	50,000	50,000	125,000	50,000	50,000	325,000	-
City Facility Preventative Maintenance Assessment and Implementation	150,000	150,000	150,000	150,000	150,000	750,000	-
HVAC Replacements (Facility Maintenance/Improvements)	100,000	100,000	10,000	100,000	100,000	410,000	-

APPENDIX A (DETAILED 5-YEAR CIP)

FY 2026-2030 Capital Improvement Plan

April 18, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	Add'l CIP Requests (Funding TBD; 2026-2030)
Uses (by Department)							
<i>Public Works continued</i>							
City Hall (Facility Maintenance/Improvements)	32,500	34,000	35,500	36,500	37,600	176,100	-
Public Safety Headquarters Facility Renovations and Repairs	100,000	200,000	50,000	120,000	50,000	520,000	-
Recreation and Park Facilities (Facility Maintenance/Improvements)	50,000	50,000	50,000	50,000	50,000	250,000	-
Generator Replacements (Facility Maintenance/Improvements)	100,000	100,000	-	-	-	200,000	-
Asphalt Paver (Equipment Replacement/Upgrade)	-	-	215,000	-	-	215,000	-
Department Pool Vehicles (Fleet Replacement)	85,000	95,000	-	40,000	-	220,000	-
Tandem Dump Truck (Fleet Replacement)	-	200,000	-	-	-	200,000	-
F-750 Trucks (Fleet Replacement)	-	-	270,000	-	-	270,000	-
F-550 Crew Cab Dump Truck (Fleet Replacement)	175,000	200,000	250,000	125,000	125,000	875,000	-
F-450 Crew Cab Dump Truck (Fleet Replacement)	-	90,000	-	-	-	90,000	-
F-350 Crew Cab Service Bed Truck (Fleet Replacement)	70,000	85,000	-	-	-	155,000	-
F-250 Crew Cab Service Truck (Fleet Replacement)	-	80,000	-	-	-	80,000	-
F-150 Truck (Fleet Replacement)	65,000	-	135,000	77,000	150,000	427,000	-
Variable Message Boards (Equipment Replacement)	-	-	54,000	-	-	54,000	-
Canton Street Sidewalk	-	-	-	-	-	-	2,800,000
Charlotte Drive Mini-Roundabout (design/temporary install)	-	-	-	-	-	-	25,000
TSPLOST III Exhibits Preparation	250,000	-	-	-	-	250,000	-
Streetlight Expansion	-	-	-	-	-	-	374,000
Haynes Bridge Road Lane Diet and Linear Park (OMP to Rainwater)	-	-	-	-	-	-	6,750,000
Mid Broadwell Crosswalk at Fire Station Light	50,000	-	-	-	-	50,000	-
Henderson Parkway Traffic Calming (study)	-	-	-	-	-	-	50,000
Jayne Ellen Curb and Gutter	-	-	-	-	-	-	750,000
Milton Ave Streetscape (TSPLOST II, Tier 2)	-	-	-	-	-	-	3,935,740
Academy St Improvements (TSPLOST II Tier 2)	-	-	-	-	-	-	3,250,000
Major Intersection Improvements	-	-	-	-	-	-	750,000
Kimball Bridge Rd Improvements (Waters Rd to Ocee Elementary)	-	-	-	-	-	-	5,850,000
Roundabout Studies	-	-	-	-	-	-	100,000
Haynes Bridge Rd Widening (Mansell Rd to city limits)	-	-	-	-	-	-	8,000,000
Hembree Rd Widening	-	-	-	-	-	-	4,050,000
Douglas Rd (Traffic Calming)	-	-	-	-	-	-	1,800,000
Southlake Drive (Traffic Calming)	-	-	-	-	-	-	2,000,000
Mayfield Rd at Providence Rd (TSPLOST II, Tier 3; Roundabout)	-	-	-	-	-	-	2,000,000
Mayfield Rd at Canton St (TSPLOST II, Tier 3; Roundabout)	-	-	-	-	-	-	2,000,000
Hopewell Rd at Vaughan Dr (TSPLOST II, Tier 3; Roundabout)	-	-	-	-	-	-	1,500,000
Waters Road (Traffic Calming)	-	-	-	-	-	-	2,000,000
Roswell St/Old Roswell St (Roundabout)	-	-	-	-	-	-	1,500,000
City Center Decorative Sign Posts	-	-	-	-	-	-	140,000
Windward Pkwy at Clubhouse Dr (Roundabout)	-	-	-	-	-	-	3,000,000
Milton Ave at Canton/Roswell St (Roundabout)	-	-	-	-	-	-	1,800,000
Encore Parkway 2-Way Bike Lane	-	-	-	-	-	-	1,500,000
Northwinds Mid-Block Crosswalk	300,000	-	-	-	-	300,000	-
Mid Broadwell Sidewalk Improvements	-	-	-	-	-	-	900,000
Wills Road Sidewalk Gap	-	-	-	-	-	-	380,000

APPENDIX A (DETAILED 5-YEAR CIP)

FY 2026-2030 Capital Improvement Plan

April 18, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	Add'l CIP Requests (Funding TBD; 2026-2030)
Uses (by Department)							
<i>Public Works continued</i>							
Wills Drive (Sidewalk Improvements)	-	-	-	-	-	-	190,000
Waters Road (Sidewalk Improvements)	-	-	-	-	-	-	1,200,000
Providence Road (Sidewalk Improvements)	-	-	-	-	-	-	1,300,000
Kimball Bridge Road at Northwinds Pkwy (Mast Arms)	250,000	-	-	-	-	250,000	-
City Hall Generator and Enclosure	-	-	-	-	-	-	1,250,000
Alpharetta Community Center (New Generator)	-	-	-	-	-	-	375,000
Public Works Headquarters Renovations	90,000	-	80,000	-	-	170,000	-
Fire Stations (Facility Maintenance/ Improvements)	-	100,000	100,000	100,000	100,000	400,000	320,000
Public Safety Headquarters Parking Maintenance and Expansion	-	-	-	-	-	-	620,000
Alpharetta Arts Center (Parking Expansion)	-	-	-	-	-	-	950,000
Trailers (Equipment Replacement)	-	30,000	55,000	15,000	-	100,000	-
General Equipment Replacement (Public Works)	-	-	145,000	-	-	145,000	-
Stand-on Compact Loader	50,000	-	-	-	-	50,000	-
Operating Initiative - Sr. Engineering Tech (new position; +1 FTE): Vehicle Purchase	-	-	-	-	-	-	50,000
Operating Initiative - Infrastructure Crew (new position; +4 FTE): Vehicle Purchase	-	-	-	-	-	-	80,000
Operating Initiative - Facility Operations Manager (new position; +1 FTE): Vehicle Purchase	-	-	-	-	-	-	65,000
Operating Initiative - Construction Manager - Infrastructure (new position; +1 FTE): Vehicle Purchase	-	-	-	-	-	-	50,000
Winter Weather Equipment	-	-	-	-	-	-	45,000
	\$ 10,607,500	\$ 9,344,000	\$ 11,695,500	\$ 11,820,500	\$ 11,995,600	\$ 55,463,100	\$ 70,086,740
<i>Recreation, Parks & Cultural Services</i>							
Greenway Improvements/Repairs	\$ 250,000	\$ 250,000	\$ 500,000	\$ 250,000	\$ 500,000	\$ 1,750,000	\$ -
Wood Lightpole/LED Replacement Initiative	125,000	180,000	125,000	-	-	430,000	-
Alpharetta Public Arts (Outdoor On-Loan Sculpture Exhibit)	45,000	45,000	45,000	45,000	45,000	225,000	-
Public Art Fund by Developers - City Property	10,000	10,000	10,000	10,000	10,000	50,000	-
Public Art in the Parks	20,000	20,000	20,000	20,000	20,000	100,000	-
Public Art for City Projects	25,000	25,000	25,000	25,000	25,000	125,000	-
Synthetic Turf Field Replacement	-	-	500,000	500,000	500,000	1,500,000	-
Park Trail Maintenance	100,000	-	-	-	100,000	200,000	-
Park Security Repairs & Improvements (security cameras, etc.)	44,000	60,000	23,000	60,000	23,000	210,000	-
Playground Equipment Replacement	70,000	100,000	300,000	500,000	75,000	1,045,000	-
Park Shade Structure & Awning Replacements	-	30,000	30,000	30,000	40,000	130,000	-
Athletic Court Resurfacing	-	200,000	75,000	50,000	75,000	400,000	-
Park Repairs and Improvements	146,000	150,000	150,000	100,000	100,000	646,000	-
Tree Maintenance, Planting, and Removal in Parks	225,000	125,000	125,000	225,000	225,000	925,000	200,000
Recreation (Design Services)	25,000	25,000	25,000	25,000	25,000	125,000	-
North Park Restroom/Concession Stand Replacement (Fields 1-4)	600,000	-	-	-	-	600,000	-
General Equipment Replacement (Recreation)	50,000	35,000	110,000	15,000	-	210,000	-
Recreation (Fleet Replacement)	-	-	120,000	210,000	100,000	430,000	-
Wills Park Baseball Field 5 synthetic turf installation	500,000	-	-	-	-	500,000	-

APPENDIX A (DETAILED 5-YEAR CIP)

FY 2026-2030 Capital Improvement Plan

April 18, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	Add'l CIP Requests (Funding TBD; 2026-2030)
Uses (by Department)							
<i>Recreation, Parks & Cultural Services continued</i>							
Webb Bridge Middle School Football Field	50,000	-	-	-	-	50,000	-
Webb Bridge Park Master Plan/Development	-	-	-	-	-	-	1,600,000
North Park Master Plan/Development	-	-	-	-	-	-	1,600,000
Haynes Bridge Road Park Restroom	-	-	-	-	-	-	400,000
Marconi Drive Park Restroom	-	-	-	-	-	-	400,000
Club Car Carryall 510 (road ready) Utility Cart	-	-	-	-	-	-	20,000
	<u>\$ 2,285,000</u>	<u>\$ 1,255,000</u>	<u>\$ 2,183,000</u>	<u>\$ 2,065,000</u>	<u>\$ 1,863,000</u>	<u>\$ 9,651,000</u>	<u>\$ 4,220,000</u>
<i>Community Development</i>							
Brookside Parkway Road Diet- Phase 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Old Roswell Street Park and Plaza	-	-	-	-	-	-	1,500,000
Milton Avenue Quick Safety and Operational Improvements	-	-	-	-	-	-	350,000
Intersection Upgrade - Old Milton Parkway at Brookside Parkway (2 intersections)	-	-	-	-	-	-	300,000
Brookside Parkway Road Diet and Streetscape (Phase II)	-	-	-	-	-	-	8,600,000
North Point District Thresholds (monuments)	-	-	-	-	-	-	125,000
Comprehensive Plan Updates	120,000	-	-	-	-	120,000	-
Community Development (Design Services)	63,600	64,900	66,200	67,500	68,900	331,100	-
Alpharetta Entry Monuments	-	-	600,000	300,000	300,000	1,200,000	-
South Main Street Park Entrances	-	-	-	-	-	-	100,000
South Main Street Reclaiming of Right of Way Remnants	-	-	-	-	-	-	850,000
Community Development (Fleet Replacement)	-	85,000	80,000	84,000	86,000	335,000	-
	<u>\$ 183,600</u>	<u>\$ 149,900</u>	<u>\$ 746,200</u>	<u>\$ 451,500</u>	<u>\$ 454,900</u>	<u>\$ 1,986,100</u>	<u>\$ 12,125,000</u>
<i>General Government</i>							
Matching Funds for City Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600,000</u>
Total Uses	<u>\$ 21,018,014</u>	<u>\$ 14,041,700</u>	<u>\$ 18,002,700</u>	<u>\$ 19,645,300</u>	<u>\$ 17,349,300</u>	<u>\$ 90,057,014</u>	<u>\$ 103,627,740</u>
Non-Allocated (Sources-Uses)	<u>\$ 5,987,433</u>	<u>\$ 9,860</u>	<u>\$ 52,447</u>	<u>\$ 288</u>	<u>\$ 29,799</u>	<u>\$ 6,079,827</u>	<u>\$ -</u>
Total Uses + Non-Allocated	<u>\$ 27,005,447</u>	<u>\$ 14,051,560</u>	<u>\$ 18,055,147</u>	<u>\$ 19,645,588</u>	<u>\$ 17,379,099</u>	<u>\$ 96,136,841</u>	<u>\$ 103,627,740</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 (ACVB) Fiscal Year 2026 Adopted Budget

Occupancy Tax Revenues	\$	3,937,500 *
Interest Income		1,600
Accumulated Surplus		650,000
TOTAL REVENUE	\$	4,589,100
Salary & Benefits	\$	1,776,800
Accounting & Legal Fees		28,000
Advertising		
<i>Georgia/Metro Atlanta Ads</i>		244,100
<i>National/Regional Ads</i>		559,000
Business License		500
Computer Equipment		18,200
Business Development		
Ameris Bank Amphitheatre		173,000
Conference Center		500,000
Computer Software/Maintenance		95,650
Research		15,000
Contingency Fund		97,928
Insurance		5,500
Meeting Expenses		48,300
Membership Dues		51,626
Subscriptions		650
Office Equipment/Leases		10,000
Office Rent (utilities, cleaning, security)		114,596
Office Supplies/Furniture		20,000
Postage/Shipping		18,000
Premiums/Gifts		30,000
Printing/Production		111,750
Taxes/Leased Equipment		1,200
Public Relations		204,300
Sponsorships/Bid Fees		301,500
Telephone/ISP		36,000
Tradeshows/Conference/Professional Development		123,900
Staff Development		3,600
TOTAL EXPENSES	\$	4,589,100

* The City of Alpharetta Budget for FY 2026 contains a revised forecast of \$3,981,250 as Hotel/Motel Tax distribution to the ACVB.

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

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 Department¹⁸.

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.

¹⁸ 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 expenditures¹⁹.

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

¹⁹ 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

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

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.

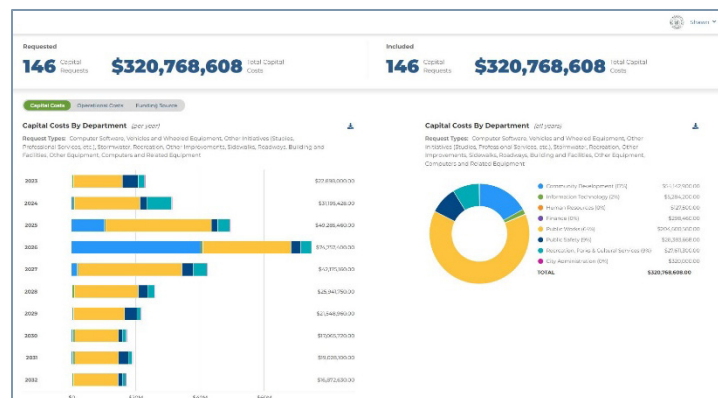
A. Project Length Budget

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.

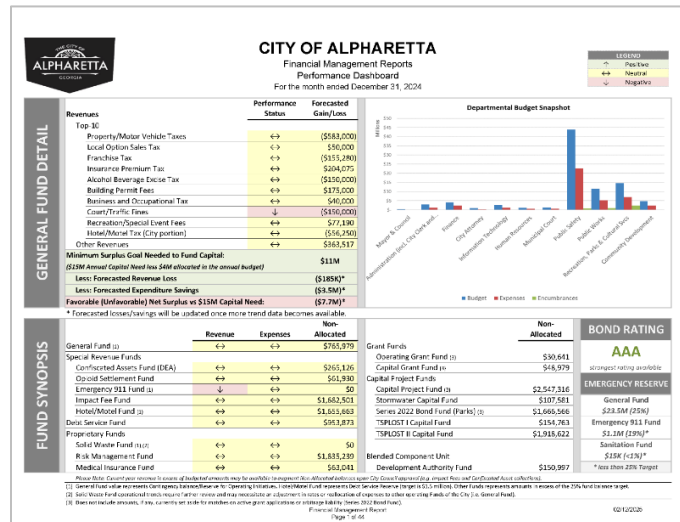


APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

C. Budget Control Reports

The city shall maintain a system of budgetary control reports to assure adherence to the budget. The city will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

The graphic to the right depicts the city's monthly Performance Dashboard which provides trend information on revenues, expenditures, and contingency balances.



D. Authorization of Budget Adjustments and Amendments

Department heads must submit budget amendment requests, transferring appropriations from one line-item to another within the same project. The Director of Finance and the City Administrator shall review and approve all requests for budget adjustments. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs. The de-obligation of budget dollars to a specific project will only occur after the completion of the project or when a project was identified, and budget and funding is no longer necessary.

E. Appropriations at Year End

Capital project appropriations shall carry forward to the subsequent budget period an equal amount of any encumbrances/purchase orders issued as of the close of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year carry-over appropriation. Any remaining appropriation available by project at year-end must be re-appropriated.

F. Contingency

The city shall include an appropriated contingency of three percent of the total annual expenditure appropriation in the Capital Project Fund in order to accommodate expenditures that may not have been expected during the duration of a capital project. Expenditure of contingency funds shall only be authorized in accordance with the

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

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

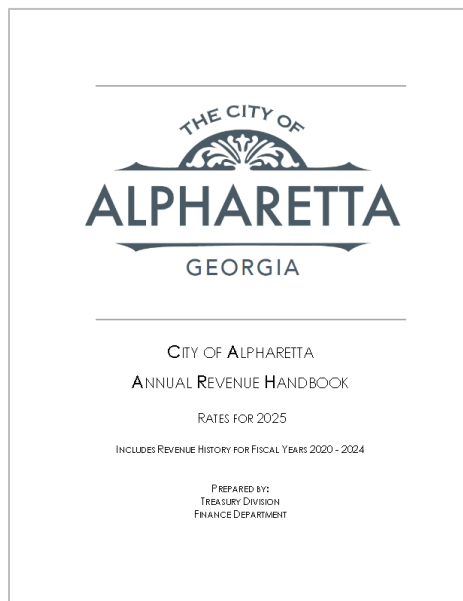
The city shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

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

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

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.

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

- 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

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

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.

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

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

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

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.

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

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.

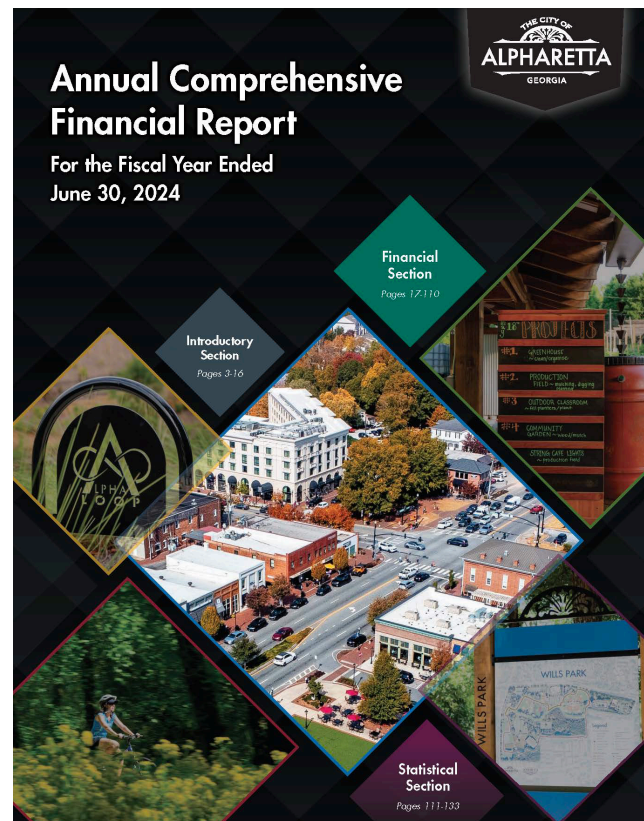
Section III: Financial Reporting Policies

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)²⁰

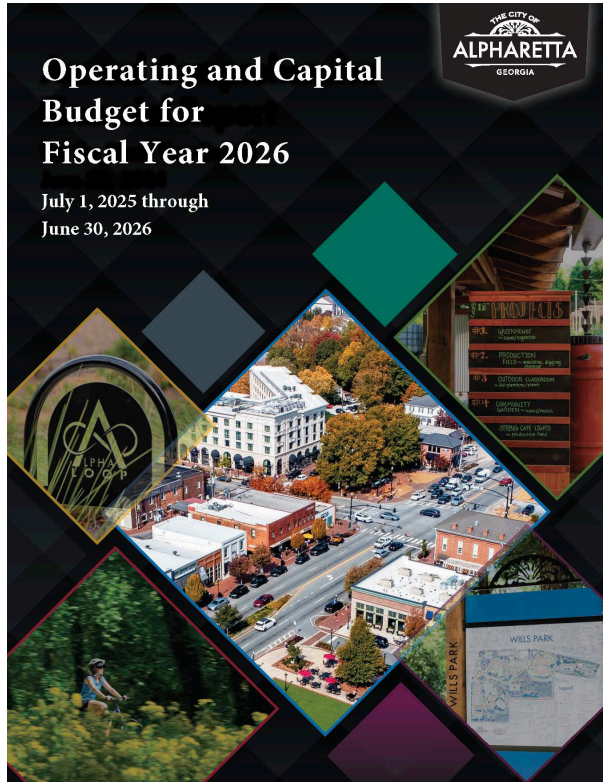
In conjunction with the annual independent audit, the city shall prepare and publish an Annual Comprehensive Financial Report (ACFR). The city shall prepare the ACFR in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements.

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.



²⁰ Available for download from the City's website: <https://www.alpharetta.ga.us/346/Audited-Financial-Statements>.

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)



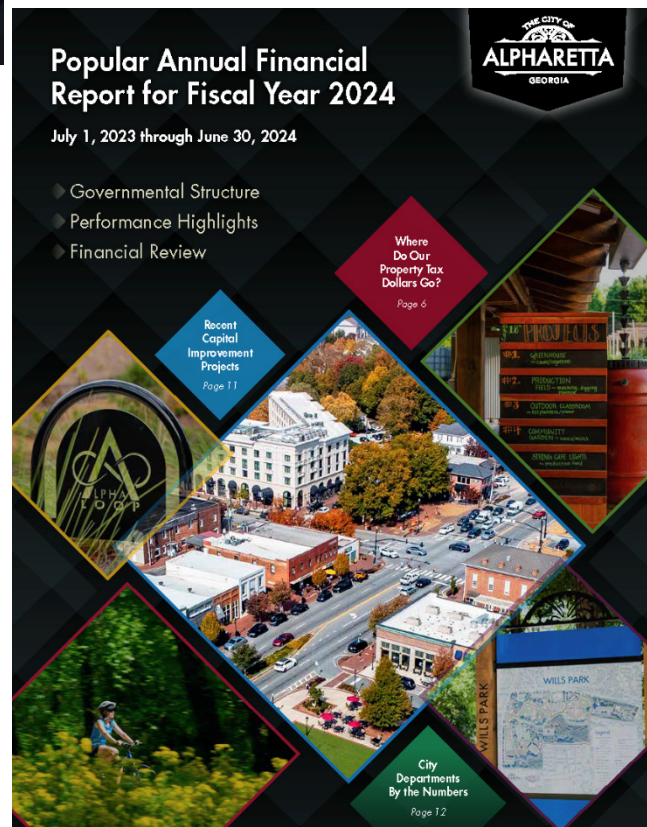
C. Annual Citizens Report²²

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 Document²¹

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.



²¹ Available for download from the City's website: <https://www.alpharetta.ga.us/343/Annual-Operating-Capital-Budget>.

²² Available for download from the City's website: <https://www.alpharetta.ga.us/341/Annual-Citizens-Reports>.

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

D. Financial Reporting to the City Council²³

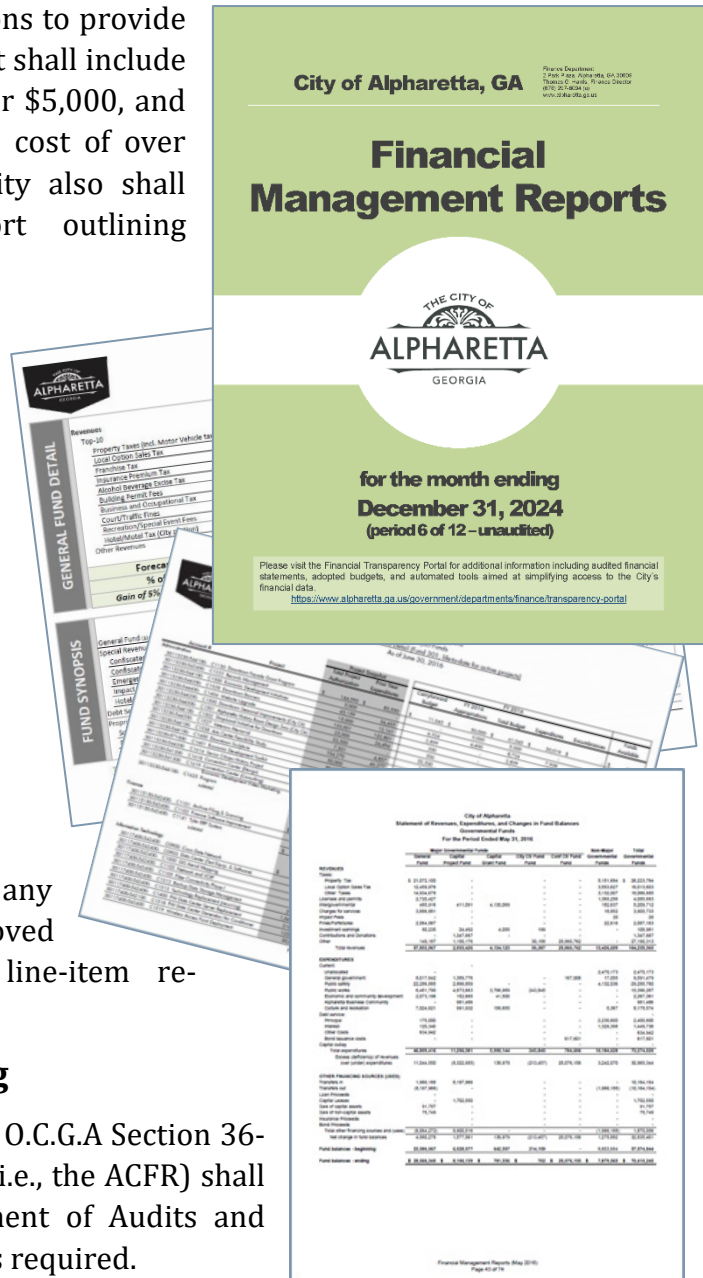
On a monthly basis, the Finance Department shall prepare and present a summarized “*Statement of Revenues and Expenditures*” to the City Council for all city operating funds. This report shall detail prior year comparisons to provide data for analysis. In addition, this report shall include all checks 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.



²³ Available for download from the City’s website: <https://www.alpharetta.ga.us/347/Financial-Management-Reports>.

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

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.

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

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)

ADDED UPON ADOPTION

APPENDIX E (BUDGET ORDINANCE)

Appendix E (Budget Ordinance)

ADDED UPON ADOPTION

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)

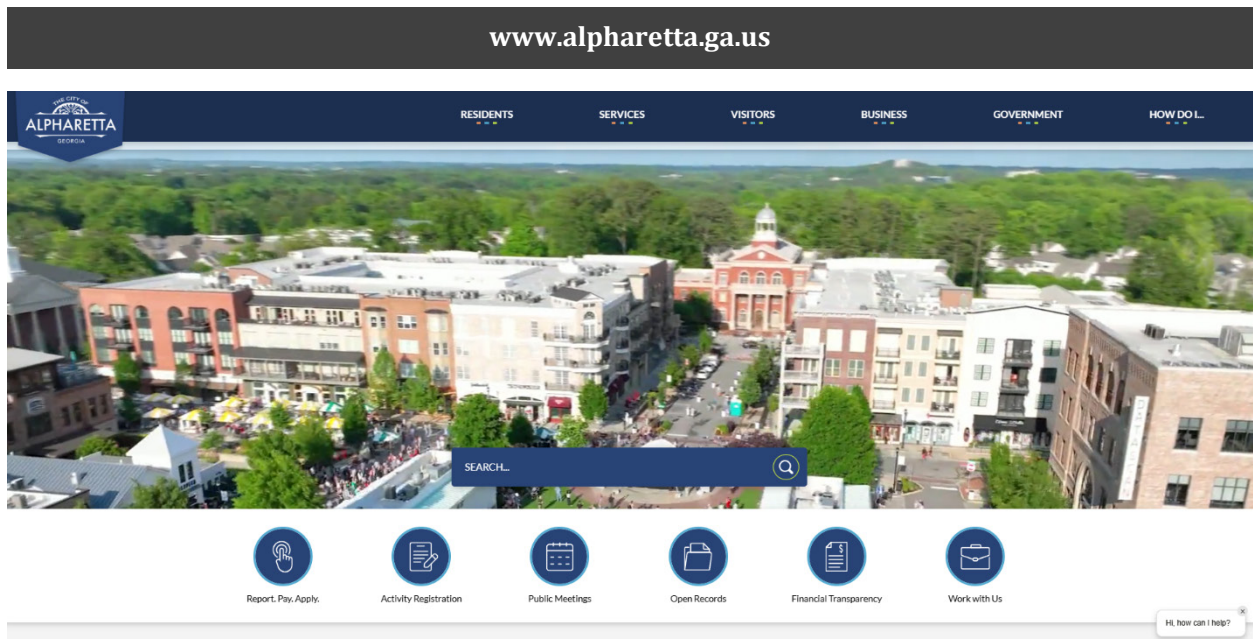
Millage Rate:	The amount of property tax stated in terms of a unit of the tax base; for example, each mill generates \$1.00 of tax for every \$1,000 of taxable assessed valuation on real or personal property. The millage rate is the total number of mills assessed against this value.
Mission:	The reason 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



Georgia's Connected City

Alpharetta is attracting the brightest companies, employees and residents to a new, vibrant vision of what work/life looks like. Over the past decade, our investments in infrastructure and technology have laid a foundation that's fostering both business growth as well as individual happiness and satisfaction among our residents and workforce. As a connected city with deep cultural, social, technological and logistic resources, Alpharetta is setting the standard for what city life will look like as we move through the connected decade.

[READ MORE ABOUT QUALITY OF LIFE >](#)

www.connectedalpharetta.com



2 Park Plaza
Alpharetta, GA 30009



Fiscal Year 2026 Budget Workshop

June 2, 2025



Agenda



- Budget Process Recap
- Strategic Budget Concepts
- FY 2026 Recommended Budget
 - Citywide
 - General Fund
 - Operating Initiatives
 - Capital Initiatives
- Calendar



Fiscal Year 2026 Budget Process Recap



Budget Process Recap



- September-December 2024
 - Update of Capital Requests by Departments
- January 2025
 - City Council Retreat
- January 2025
 - Target Budgets provided to Departments
- February-April 2025
 - Joint Development by Finance and Departments of a detailed line-item budget by departmental project/program (e.g., uniform patrol, public works, etc.)
 - New Initiatives (operations/capital) are separated from the Base Budget
 - Budget meetings with City Administration and Department Leadership

Budget Process Recap

- May 5, 2025
 - Release of FY 2026 Recommended Budget
 - Posted to City Website and Financial Transparency Site

FY 2026 Proposed Budget (line-item detail as of May 5, 2025)

This report contains the line-item detail that comprises the Fiscal Year 2026 Budget. Version = Proposed Budget dated 5/5/2025. This is for historical reference as there is no longer a proposed budget for FY 2026.

Search in table Search Showing 1,000 out of 2,462 rows

Back Reset

Broken down by
FUND NAME

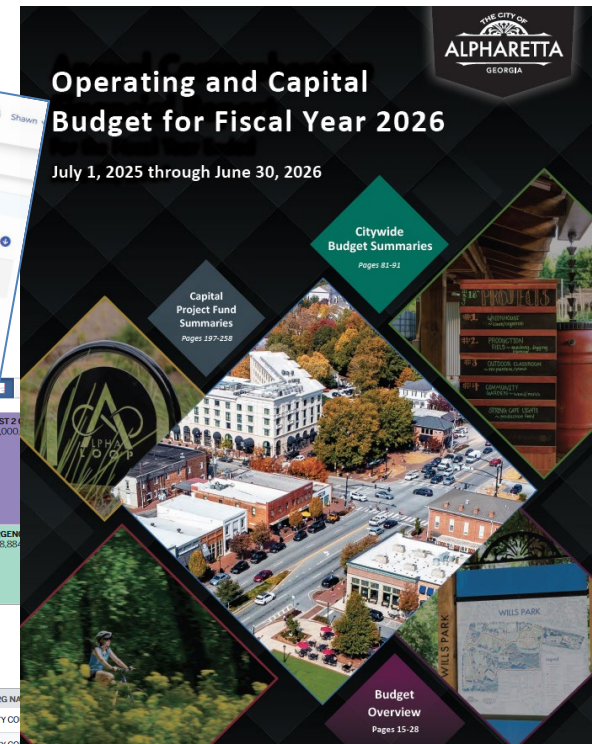
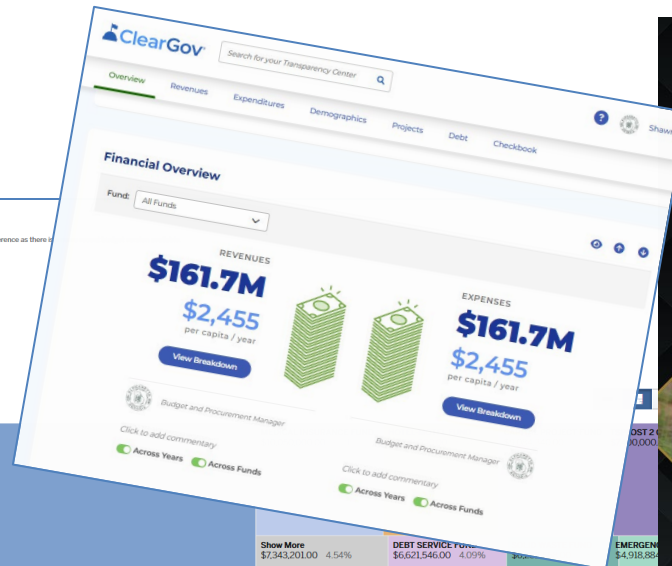
Visualization

GENERAL FUND
\$100,943,953.00 62.41%

Data

Summary Details

ACCOUNT CODE	BUDGET LINE-ITEM DESCRIPTION	FY26 PROPOSED BUDGET (5-5-2025)	FUND NAME	FUND CODE	DEPARTMENT NAME	DEPARTMENT CODE	DIVISION NAME	DIVISION CODE	OBJECT NAME	OBJECT CODE	PROJECT NAME	PROJECT CODE	ORG NAME
10011100-51...	PERSONNEL FORECAST	120,000.00	GENERAL F...	100	MAYOR AND CITY...	11	CITY COUNCIL	1110	REGULAR SAL...	511100			CITY COU...
10011100-51...	PERSONNEL FORECAST	158,208.00	GENERAL F...	100	MAYOR AND CITY...	11	CITY COUNCIL	1110	GROUP INSUR...	512100			CITY COU...
10011100-51...	PERSONNEL FORECAST	9,467.00	GENERAL F...	100	MAYOR AND CITY...	11	CITY COUNCIL	1110	FICA AND SO...	512200			CITY COU... 1001110





Strategic Budget Concepts

Fiscal Year 2026



Strategic Budget Concepts

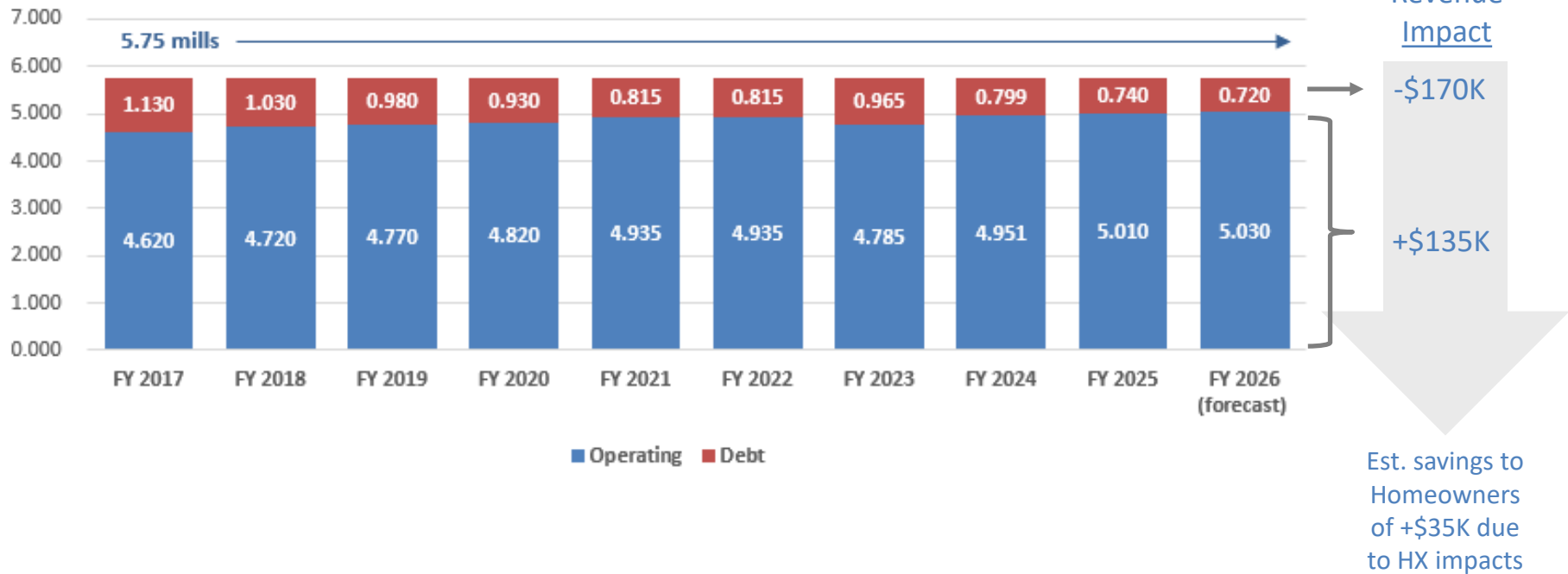


- Maintain a Competitive Tax Rate
- Homeowner Tax Savings
- Annual Action Plan guides investment
 - Service Delivery Standards
 - Compensation and Staffing
 - Operational Budget
 - Ensure Departmental Operational Budgets reflect current Service Delivery Demands/Inflationary Cost Growth
 - Service Expansion (Operating Initiatives)
 - Capital Investment

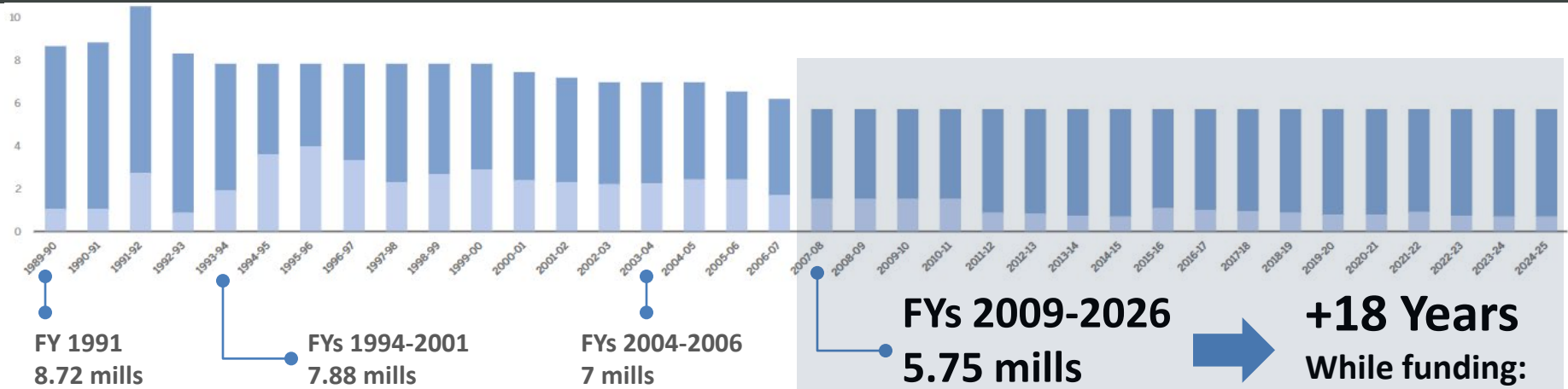
Maintain a Competitive Tax Rate

- Maintenance of 5.75 mills
 - Moving 0.02 mills from Debt to Operating Levy for Operating Initiatives (+\$135K)

Millage Rates (FYs 2017-2026)



Millage Rate History



\$115M in Bond Issues:

- **Series 2012 GO Bond (\$29M)** - City Hall, Parking Garage, Brooke St. Park, Public Space, creating Downtown.
- **Series 2016 GO Bond (\$52M)** - \$27M Transportation (Rucker Rd, Kimball Bridge Rd); \$25M Parks (Greenway ext. to Forsyth, WP Pool, Preston Ridge Comm. Ctr, Arts Ctr, Parkland).
- **Series 2022 GO Bond (\$30M)** - Upgrades (Wills Park, Eq. Ctr., Union Hill Park, Webb Br. Park, etc.) and New Parks (Waters Rd Park, Mid-Broadwell Park, etc.).
- **Series 2013 DA Bond (\$4M)** - Gwinnett Technical College.

+6 New Parks, +3 New Park Facilities:

- Cogburn Rd Park, Brooke St. Park, Town Green, Mid-Broadwell Rd Park, Old Rucker Park (incl. Farm), Waters Road Park, Arts Center, Preston Ridge Community Center, expanded Wills Park Pool. With more Park improvements coming soon! (Wills Park, Wacky World, etc.)

Top Tier Employer

- Highly competitive pay/benefits

HX Increases:

- FY 2011: \$30K to \$35K
- FY 2012: \$35K to \$40K
- FY 2021: \$40K to \$45K, Floating HX, and removal of income restrictions for Senior Basic HX

ISO-1 Rating

Miles of New Sidewalks and Trails:

- Sidewalks, Greenway Extensions (Webb Bridge Rd. to Forsyth), AlphaLoop.

New City Hall & Downtown

\$2B Tax Digest Growth:

- \$4.7B (FY 2009) - \$6.9B (FY 2026 est.)

+35 Positions: Expanded PS HQ/911

2 Recessions:

- **Great Recession** (Dec. 2007 thru June 2009).
- **COVID Recession** (Feb 2020 thru April 2020).
- *Financial Impacts to the City are felt for years after the recessions officially end.*

Millage Rate Comparison



- Recommended FY 2026 rate for Alpharetta;
Current Year rate for other entities.

	Millage Rates (est.)			Effective Millage Rate for Average Homeowner		Homestead Exemptions	
	Operations	Debt Service	Total	Operations	Total		
Johns Creek	3.646	0.250	3.896	3.451	3.701	15,000	floating
Roswell	4.049	0.900	4.949	4.049	4.949	-	floating
Milton	4.389	0.356	4.745	4.154	4.510	15,000	floating
Alpharetta*	5.030	0.720	5.750	4.222	4.942	45,000	floating
Sandy Springs	4.731	0.000	4.731	4.478	4.478	15,000	floating
Brookhaven**	2.740	0.470	3.210	2.388	2.858	36,000	floating

Homestead Exemption tax-reduction calculations are based on an average home value of \$700,000.

* Alpharetta's Homestead Exemptions saves our homeowners over \$10 million annually.

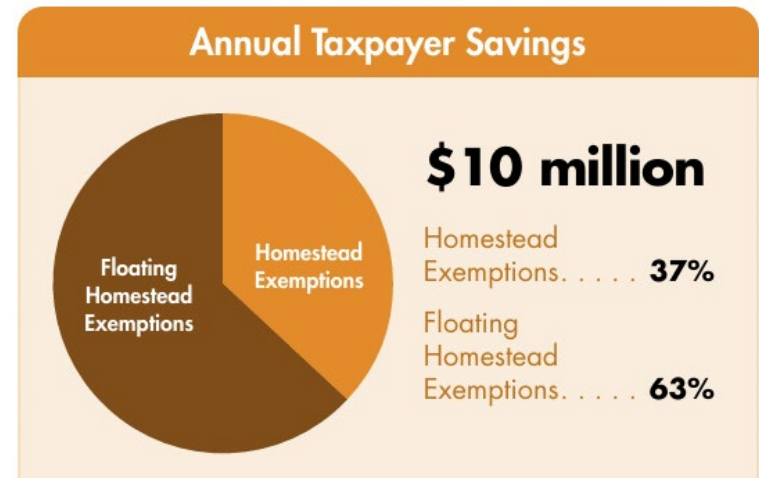
** Does not include Special Tax District (STD) and Special Service District (SSD) millage rates. These millage levies apply only to commercial and exempt properties. They do not apply to residential properties, including those with homestead exemptions or purely multi-family residential buildings. However, mixed-use developments that combine commercial and residential uses may still be subject to the SSD tax, depending on their zoning.

Special Tax District/STD (6.45 mills): located in the I-85, North Druid Hills area. The STD funds police, code enforcement, and infrastructure from the imposition of an ad valorem tax mill rate on properties in this designated area.

Special Service District/SSD (4.00 mills). This SSD funds capital projects and governmental services.

Focus on Homeowner Tax Savings

- Over \$10M annually in Property Tax Relief for our Homeowners
 - Floating Homestead Exemption (HX)
 - Caps value growth at the lesser of 3% or CPI
 - Basic HX of \$45K
 - Increased from \$40K to \$45K in FY 2021
 - Senior HX of \$25K
 - Removed Income Restriction from Additional Senior HX in FY 2021
 - Senior Full-Value HX
 - Available to residents aged 70 and older who meet certain income requirements
 - Among the Largest and most extensive Homestead Exemption offerings in the State



Annual Action Plan guides Investment

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

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



Linkages are provided within the Budget Document to highlight how the recommended Operating and Capital Initiatives link to the Action Plan priorities.



Fiscal Year 2026 Recommended Budget



Citywide

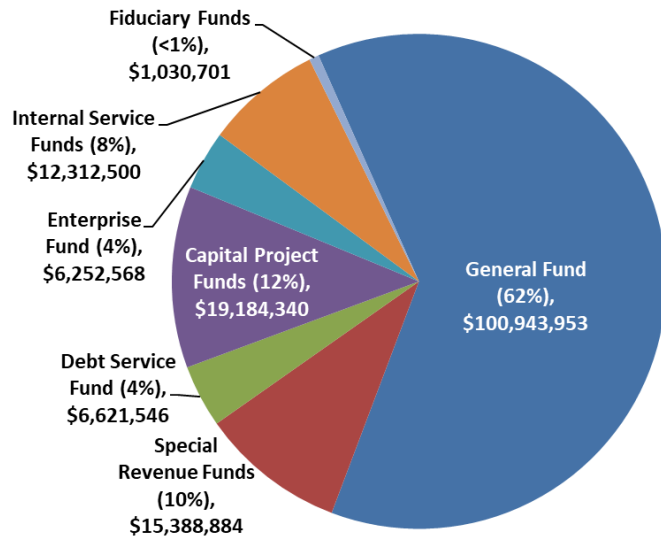


FY 2026 Budget Snapshot



- FY 26: \$162M Budget
 - All Funds are balanced

(FY 25:
\$164M)



STAFFING	Actual FY 2025	Base FY 2026	Op. Initiatives FY 2026	Recommended FY 2026
General Fund*	439.0	438.0	1.0	439.0
E911 Fund	33.0	33.0	0.0	33.0
Solid Waste Fund	1.0	1.0	0.0	1.0
	473.0	472.0	1.0	473.0

* FY 2026 includes the removal of one FTE in Finance that has been unfunded since COVID and the inclusion of one firefighter position that is currently a recommended operating initiative for FY 2026.

FY 2026 Budget

	Revenues	Expenditures	Balanced Budget
General Fund	\$ 100,943,953	\$ 100,943,953	✓
Special Revenue Funds:			
Asset Forfeiture Fund	\$ 290,000	\$ 290,000	✓
E911 Fund	4,918,884	4,918,884	✓
Impact Fee Fund	1,060,000	1,060,000	✓
Hotel/Motel Fund	9,120,000	9,120,000	✓
	\$ 15,388,884	\$ 15,388,884	
Capital/Grant Funds:			
Capital Projects Fund	\$ 9,084,340	\$ 9,084,340	✓
Stormwater Capital Fund	2,000,000	2,000,000	✓
TSPLOST 1 Capital Fund	700,000	700,000	✓
TSPLOST 2 Capital Fund	7,400,000	7,400,000	✓
	\$ 19,184,340	\$ 19,184,340	
Debt Service Fund	\$ 6,621,546	\$ 6,621,546	✓
Enterprise Fund:			
Solid Waste Fund	\$ 6,252,568	\$ 6,252,568	✓
Internal Service Funds:			
Risk Management Fund	\$ 2,262,500	\$ 2,262,500	✓
Medical Insurance Fund	10,050,000	10,050,000	✓
	\$ 12,312,500	\$ 12,312,500	
Fiduciary Funds:			
OPEB Retirement Reimbursement Plan Trust Fund	\$ 1,030,701	\$ 1,030,701	✓
Total	\$ 161,734,492	\$ 161,734,492	✓

General Fund



FY 2026 GF Revenue Overview



Millage Rate

FY	2025	2026	change
Operating	5.010	5.030	+0.020
Debt	0.740	0.720	-0.020

Revenues:

Property Taxes:

	FY 2025 AMENDED BUDGET	FY 2026 RECOMMENDED BUDGET	\$ Variance	%Variance
Current Year	\$ 33,180,000	\$ 34,075,000	\$ 895,000	2.7%
Motor Vehicle Title Tax Fee	3,950,000	3,625,000	(325,000)	-8.2%
Prior Year/Delinquent/MV	307,000	379,000	72,000	23.5%
Local Option Sales Tax	22,250,000	22,440,500	190,500	0.9%
Other Taxes:				
Franchise Fees	6,785,000	7,130,000	345,000	5.1%
Insurance Premium Tax	6,075,000	6,390,000	315,000	5.2%
Alcohol Beverage Excise Tax	2,900,000	2,825,000	(75,000)	-2.6%
Other Taxes	2,425,300	2,820,400	395,100	16.3%
Licenses & Permits	3,196,500	3,476,500	280,000	8.8%
Intergovernmental	370,926	368,663	(2,263)	-0.6%
Charges for Services	5,344,880	5,312,100	(32,780)	-0.6%
Fines & Forfeitures	2,605,000	2,280,000	(325,000)	-12.5%
Interest	1,100,000	1,150,000	50,000	4.5%
Other Revenues	239,537	242,242	2,705	1.1%

Other Financing Sources:

Interfund Transfer (Hotel/Motel Fund)	3,468,750	3,412,500	(56,250)	-1.6%
Total Operating Revenues	\$ 94,197,893	\$ 95,926,905	\$ 1,729,012	1.8%
Fund Balance Carryforward	9,447,780	5,017,048		
Total Revenues	\$ 103,645,673	\$ 100,943,953		

Growth Drivers

- Property Taxes (+\$895K)
 - ✓ 4% growth in Residential Valuations
 - ✓ -1% contraction in Commercial Valuations
 - ✓ New Construction (\$78M)
 - ✓ 0.02 mill shift to Operations
- Franchise Fees (electricity +\$525K)
- Insurance Premium Taxes (+\$315K)
- Financial Institution Taxes (+\$100K)

Revenue Reductions

- Franchise Taxes (cable -\$135K, telephone -\$105K)
- Municipal Court Fines (-\$100K)
- School Zone Citations (-\$225K)

FY 2026 GF Expenditure Overview

Expenditures (by Category):

	FY 2025 AMENDED BUDGET	FY 2026 RECOMMENDED BUDGET	\$ Variance	% Variance
Personnel Services:	\$ 63,513,578	\$ 65,030,388	\$ 1,516,810	2.4%
Maintenance and Operations:				
Base	\$ 24,406,176	\$ 24,692,415	\$ 286,239	1.2%
Runoff Election (Fulton County IGA est.)	-	150,000	150,000	-
Fire Station 85 Remediation	223,371	-	(223,371)	-
N.F. Regional Radio System Authority*	-	740,000	740,000	-
CentralSquare (current CAD/RMS)*	-	244,950	244,950	-
	\$ 24,629,547	\$ 25,827,365	\$ 1,197,818	4.9%
Minor Capital, Leases, Debt Service, Insurance Premiums, etc.	1,107,544	1,111,674	4,130	0.4%
Public Safety Equipment	166,900	279,679	112,779	-
Portable Radio Lease*	-	226,007	226,007	-
Contingency	780,324	975,000	194,676	24.9%
Total Operating Expenditures	\$ 90,197,893	\$ 93,450,113	\$ 3,252,220	3.6%
Reserve for Operating Initiatives	-	214,500		
Interfund Transfer				
Fund Balance	9,447,780	5,017,048		
Capital Program	4,000,000	2,262,292		
Total Expenditures	\$ 103,645,673	\$ 100,943,953		

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

Includes Fire Ballistic Helmets (\$48,000), Fire Hose Replacements (\$40,000), Fire SCBA Cylinders (\$35,000), Propane Fire Extinguisher (\$15,000), Stalker Lasers (\$19,000), etc.

- Performance-based compensation program (3% on average; consistent with market review).
- Targeted Market-Based compensation adj.
- Coverage of Growth Drivers:
 - ✓ Vehicle Repair/Maint. (+\$146K).
 - ✓ Equestrian Shavings Removal (+\$80K).
 - ✓ Utilities (+\$160K).
 - ✓ Uniforms (+\$56K).
 - ✓ Insurance Premiums (+\$94K).
- Reduction in discretionary spending (travel, training, etc.) as well as targeted reductions in accordance with spending trends (legal, advertising, etc.).

Service Delivery Standards



■ Compensation

- Alpharetta is focused on being a top-tier employer in the North Fulton market. This is evident in the compensation plan adjustments made since the COVID pandemic.
- 42% growth in Personnel Budget between FY 2020-2026
 - Average annual growth of 6%

	COVID					Recommended	
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Merit							
July	-	3%	3%	4%	4%	4%	3%
November (all employees)			3%				
November (add 'I' for Police/911)			10%				
Other Compensation Adjustments							
Public Safety Compensation Plan Update	✓						
One-Time Compensation Payout		✓					
Evergreen Class & Compensation Study		✓					
1st Responders Supplemental Grant			✓				
Salary Compression Adjustments				✓			
Market-based Personnel Compensation adjustments					✓	✓	✓

Operating Initiatives



Recommended

General Fund

Funding Available for Operating Initiatives:

Recommended Initiatives:

All Departments

Business and Occupational Tax Adjustment

\$ 850,000 \$ - \$ (850,000)

Augment Annual Capital Contribution

- 850,000 850,000

Economic Development

North Fulton Economic Alliance Strategic Initiative

- 60,000 60,000

Public Safety

Firefighter (new position; +1 FTE)

- 104,500 104,500

Recreation, Parks, and Cultural Services

Tree Lighting Event (scope refresh and expansion)

- 50,000 50,000

\$850,000 \$1,064,500 \$ 214,500

**Capital
Component**

\$ -

-

-

-

-

\$ -

**Budget
Book Page #**

66

66

67

68

68

Operating Initiative Non-Allocated/Reserve

\$ -

Not Recommended at this Time

General Fund	Revenue	Expense	Net Cost	Capital Component	Budget Book Page #
<u>City Clerk</u>					
Records Coordinator (+1 FTE)	-	100,000	100,000	-	69
<u>Finance</u>					
Reorg of the Budget & Procurement Division (+1 FTE)	-	144,000	144,000	-	70
<u>Public Safety</u>					
Fire Plans Examiner (+1 FTE)	-	124,750	124,750	-	73
<u>Public Works</u>					
Construction Manager - Infrastructure (+1 FTE)	-	138,600	138,600	50,000	74
Facility Operations Manager (+1 FTE)	-	138,600	138,600	65,000	75
Sr. Engineering Technician - Facilities (+1 FTE)	-	112,100	112,100	50,000	76
Infrastructure Crew (+4 FTE)	-	356,000	356,000	80,000	76
<u>Recreation, Parks, and Cultural Services</u>					
Parks Supervisor II – Southern District (+1 FTE)	-	107,600	107,600	-	77
Grounds Repair and Maintenance (add'l funding)	-	50,000	50,000	-	78
<u>Community Development</u>					
Code Enforcement Officer (+1 FTE)	-	100,900	100,900	-	78
	\$ -	\$ 1,372,550	\$ 1,372,550	\$ 245,000	
911 Fund					
<u>Public Safety</u>					
911 Support Specialist (+1 FTE)	-	99,450	99,450	-	80
	\$ -	\$ 99,450	\$ 99,450	\$ -	

Capital Initiatives



2026 Capital Source & Use



FY 2026 Capital Source & Use Summary	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Sources											
Available Fund Balance	\$ 2,500,000	\$ -	\$ -	\$ 400,000	\$ 7,000,000	\$ 290,000	\$ 1,000,000	\$ 60,000	\$ 11,250,000	\$ -	\$ 11,250,000
Available Fund Balance (Tree Bank)	-	905,000	-	-	-	-	-	-	905,000	-	905,000
General Fund											
Annual Capital Appropriation	362,292	-	1,900,000	-	-	-	-	-	2,262,292	-	2,262,292
Available Fund Balance	5,017,048	-	-	-	-	-	-	-	5,017,048	-	5,017,048
Investment Earnings	300,000	-	100,000	300,000	400,000	-	-	-	1,100,000	-	1,100,000
Other											
LMIG; Milling and Resurfacing	-	-	-	-	-	-	-	-	-	710,000	710,000
LRA Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	-	-	-	-	-	-	-	-	-	851,107	851,107
Capital Leases	-	-	-	-	-	-	-	-	-	4,660,000	4,660,000
Alpharetta Youth Baseball Association Contribution	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Sources	\$ 8,179,340	\$ 905,000	\$ 2,000,000	\$ 700,000	\$ 7,400,000	\$ 290,000	\$ 1,000,000	\$ 60,000	\$ 20,534,340	\$ 6,471,107	\$ 27,005,447
Uses											
Capital/One-Time Initiatives											
Economic Development	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Information Technology	897,800	-	-	-	-	-	-	-	897,800	-	897,800
Public Safety	2,305,162	-	-	-	-	28,952	-	-	2,334,114	4,660,000	6,994,114
Public Works	1,472,500	905,000	2,000,000	-	4,668,893	-	-	-	9,046,393	1,561,107	10,607,500
Recreation, Parks & Cultural Services	1,510,000	-	-	-	-	-	525,000	-	2,035,000	250,000	2,285,000
Community Development	183,600	-	-	-	-	-	-	-	183,600	-	183,600
Total Uses	\$ 6,419,062	\$ 905,000	\$ 2,000,000	\$ -	\$ 4,668,893	\$ 28,952	\$ 525,000	\$ -	\$ 14,546,907	\$ 6,471,107	\$ 21,018,014
Non-Allocated (Future Capital/One-Time Initiatives)	\$ 1,760,278	\$ -	\$ -	\$ 700,000	\$ 2,731,107	\$ 261,048	\$ 475,000	\$ 60,000	\$ 5,987,433		

Recommended

FY 2026 Capital Source & Use Detail

	Subtotal	Other Sources (grants, etc.)	Total	Budget Book Page #
Economic Development				
Economic Development Toolbox	\$ 50,000	\$ -	\$ 50,000	205
	\$ 50,000	\$ -	\$ 50,000	
Information Technology				
Technology Replacement (all City Departments)	\$ 397,800	\$ -	\$ 397,800	206
Data Center Server Replacement (all City Departments)	500,000	-	500,000	206
	\$ 897,800	\$ -	\$ 897,800	
Public Safety				
Fire Apparatus (Fleet Replacement; Capital Lease)	\$ -	\$ 4,000,000	\$ 4,000,000	206
Public Safety (Fleet Replacement)	1,600,000	-	1,600,000	207
Heart Monitor (Equipment Replacement; Capital Lease)	-	660,000	660,000	208
Fire Equipment for New Fire Engines	112,662	-	112,662	208
Public Safety Headquarters (Gate System Repairs/Improvements)	32,000	-	32,000	209
Electric Vehicle DC Fast Charger purchase and installation	260,000	-	260,000	209
Citywide Camera Infrastructure	225,000	-	225,000	210
FARO Scanner	75,500	-	75,500	211
TruNarc Handheld Drug Identifier for Criminal Investigations	28,952	-	28,952	213
	\$ 2,334,114	\$ 4,660,000	\$ 6,994,114	

Recommended

FY 2026 Capital Source & Use Detail	Subtotal	Other Sources (grants, etc.)	Total	Budget Book Page #
Public Works				
Milling and Resurfacing	\$ 2,788,893	\$ 1,286,107	\$ 4,075,000	214
Tree Planting and Landscape Improvements	165,000	-	165,000	215
SR 9 Landscaping from Academy St. to Windward Parkway	740,000	-	740,000	215
Bridge and Guardrail Maintenance	-	275,000	275,000	216
Traffic Striping and Signage	280,000	-	280,000	216
Traffic Signal Pole Painting and Maintenance	60,000	-	60,000	216
Traffic Calming Improvements	50,000	-	50,000	217
Signalized Intersection Maintenance (incl. Traffic Control Equipment)	200,000	-	200,000	217
Stormwater	2,000,000	-	2,000,000	217
Sidewalk and Brick Paver Maintenance and Repair	750,000	-	750,000	219
Public Works (Design Services)	45,000	-	45,000	220
Parking Garages (Facility Maintenance/Improvements)	50,000	-	50,000	220
City Facility Preventative Maintenance Assessment and Implementation	150,000	-	150,000	221
HVAC Replacements (Facility Maintenance/Improvements)	100,000	-	100,000	222
City Hall (Facility Maintenance/Improvements)	32,500	-	32,500	222
Public Safety Headquarters Facility Renovations and Repairs	100,000	-	100,000	222

Recommended

FY 2026 Capital Source & Use Detail

Public Works *continued*

	Subtotal	Other Sources (grants, etc.)	Total	Budget Book Page #
Recreation and Park Facilities (Facility Maintenance/Improvements)	50,000	-	50,000	223
Generator Replacements (Facility Maintenance/ Improvements)	100,000	-	100,000	223
Department Pool Vehicles (Fleet Replacement)	85,000	-	85,000	223
F-550 Crew Cab Dump Truck (Fleet Replacement)	175,000	-	175,000	224
F-350 Crew Cab Service Bed Truck (Fleet Replacement)	70,000	-	70,000	224
F-150 Truck (Fleet Replacement)	65,000	-	65,000	225
TSPLOST III Exhibits Preparation	250,000	-	250,000	225
Mid Broadwell Crosswalk at Fire Station Light	50,000	-	50,000	225
Northwinds Mid-Block Crosswalk	300,000	-	300,000	226
Kimball Bridge Road at Northwinds Pkwy (Mast Arms)	250,000	-	250,000	226
Public Works Headquarters Renovations	90,000	-	90,000	226
Stand-on Compact Loader	50,000	-	50,000	226
	\$ 9,046,393	\$ 1,561,107	\$ 10,607,500	

Recommended

FY 2026 Capital Source & Use Detail

	Subtotal	Other Sources (grants, etc.)	Total	Budget Book Page #
Recreation, Parks & Cultural Services				
Greenway Improvements/Repairs	\$ 250,000	\$ -	\$ 250,000	227
Wood Lightpole/LED Replacement Initiative	125,000	-	125,000	227
Alpharetta Public Arts (Outdoor On-Loan Sculpture Exhibit)	45,000	-	45,000	228
Public Art Fund by Developers - City Property	10,000	-	10,000	229
Public Art in the Parks	20,000	-	20,000	230
Public Art for City Projects	25,000	-	25,000	231
Park Trail Maintenance	100,000	-	100,000	232
Park Security Repairs & Improvements (security cameras, etc.)	44,000	-	44,000	232
Playground Equipment Replacement	70,000	-	70,000	233
Park Repairs and Improvements	146,000	-	146,000	234
Tree Maintenance, Planting and Removal in Parks	225,000	-	225,000	235
Recreation (Design Services)	25,000	-	25,000	235
North Park Restroom/Concession Stand Replacement (Fields 1-4)	600,000	-	600,000	236
General Equipment Replacement (Recreation)	50,000	-	50,000	237
Wills Park Baseball Field 5 Synthetic Turf installation	250,000	250,000	500,000	237
Webb Bridge Middle School Football Field	50,000	-	50,000	238
	\$ 2,035,000	\$ 250,000	\$ 2,285,000	

Recommended

FY 2026 Capital Source & Use Detail

Community Development

Comprehensive Plan Updates

Community Development (Design Services)

Total Uses

Subtotal	Other Sources (grants, etc.)	Total	Budget Book Page #
\$ 120,000	\$ -	\$ 120,000	239
63,600	-	63,600	239
\$ 183,600	\$ -	\$ 183,600	
\$ 14,546,907	\$ 6,471,107	\$ 21,018,014	

Non-Allocated (Future Capital/One-Time Initiatives)

\$ 5,987,433

Budgeted once received (and/or
appropriate agreements executed).

Not Recommended at this Time

Unfunded Capital Requests	Unfunded Capital Requests	Budget Book Page #
Human Resources		
HR Office Improvements	\$ 70,000	240
	\$ 70,000	
Public Safety		
Fire Station Renovations/Improvements	3,000,000	240
	\$ 3,000,000	
Public Works		
Streetlight Maintenance	\$ 50,000	241
Tandem Dump Truck (Fleet Replacement)	200,000	241
F-450 Crew Cab Dump Truck (Fleet Replacement)	90,000	242
F-250 Crew Cab Service Truck (Fleet Replacement)	80,000	242
Canton Street Sidewalk	250,000	243
Charlotte Drive Mini-Roundabout (design/ temporary install)	25,000	243
Streetlight Expansion	70,000	244
Jayne Ellen Curb and Gutter	750,000	244
Milton Ave Streetscape design (TSPLOST II, Tier 2)	250,000	244
Academy St Improvements ROW (TSPLOST II Tier 2)	200,000	245
Douglas Rd (Traffic Calming; design)	200,000	246
Southlake Drive (Traffic Calming; design)	200,000	246
Hopewell Rd at Vaughan Dr (TSPLOST II, Tier 3; Roundabout; ROW)	100,000	247
Waters Road (Traffic Calming; design)	300,000	247
Mid Broadwell Sidewalk Improvements	900,000	247

Not Recommended at this Time

Unfunded Capital Requests	Unfunded Capital Requests	Budget Book Page #
Public Works <i>continued</i>		
Wills Road Sidewalk Gap	380,000	248
Wills Drive (Sidewalk Improvements; design & ROW)	40,000	248
Waters Road (Sidewalk Improvements; ROW)	100,000	248
Providence Road (Sidewalk Improvements; ROW)	200,000	249
City Hall Generator and Enclosure	1,250,000	249
Alpharetta Community Center (New Generator)	375,000	250
Fire Stations (Facility Maintenance/Improvements)	130,000	250
Public Safety Headquarters Parking Maintenance and Expansion	620,000	250
Trailers (Equipment Replacement)	30,000	251
Operating Initiative - Sr. Engineering tech; +1 FTE (vehicle)	50,000	251
Operating Initiative - Infrastructure Crew; +4 FTE (vehicle)	80,000	252
Operating Initiative - Facility Operations Mgr; +1 FTE (vehicle)	65,000	252
Operating Initiative - Construction Mgr; +1 FTE (vehicle)	50,000	253
Winter Weather Equipment	45,000	254
	\$ 7,080,000	

Not Recommended at this Time



Unfunded Capital Requests	Unfunded Capital Requests	Budget Book Page #
Recreation, Parks & Cultural Services		
Webb Bridge Park Master Plan/Development (design)	\$ 100,000	255
North Park Master Plan/Development (design)	100,000	255
Haynes Bridge Road Park Restroom	400,000	255
Marconi Drive Park Restroom	400,000	256
Club Car Carryall 510 (road ready) Utility Cart	20,000	256
	\$ 1,020,000	
Total Unfunded Capital Requests	\$ 11,170,000	

Not Recommended at this Time



Unfunded Capital Requests

Recreation, Parks & Cultural Services

Webb Bridge Park Master Plan/Development (design)

\$ 100,000

255

North Park Master Plan/Development (design)

100,000

255

Haynes Bridge Road Park Restroom

400,000

255

Marconi Drive Park Restroom

400,000

256

Club Car Carryall 510 (road ready) Utility Cart

20,000

256

\$ 1,020,000

Total Unfunded Capital Requests

\$ 11,170,000



Calendar



■ Council Meetings

- May 5, 2025 2026 Budget Release
- May 19, 2025 Council Budget Workshop
- June 2, 2025 Council Budget Workshop
- June 16, 2025 1st Public Hearing/Budget Mtg
 - ✓ 1st Reading of Budget Ordinance
 - ✓ 1st Reading of Millage Rate Ordinance
- June 23, 2025 2nd Public Hearing (11:30am)
- June 23, 2025 3rd Public Hearing/Budget Mtg
 - ✓ 2nd Reading of Budget Ordinance
 - ✓ 2nd Reading of Millage Rate Ordinance

Budget/Millage Rate proposal will require the following Ads (1st publication date is June 5th)

- Budget Hearing Ad(s)
- Notice of Tax Increase Ad(s)
- Press Release
- 5-Year Tax Levy Ad



STAFF REPORT

Department: City Clerk
Submitted By: Lauren Shapiro
Meeting Date: June 2, 2025

AGENDA ITEM:

City Council Meeting Minutes (Meeting of 5/19/2025)

Consideration of approval of the City Council meeting minutes from the meeting of May 19, 2025.

STAFF RECOMMENDATION:

Approve, as part of the Consent Agenda, the City Council meeting minutes from the meeting of May 19, 2025.

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:

City Clerk, Lauren Shapiro, prepared a synopsis of the pertinent information that occurred during the City Council meeting on May 19, 2025.

ALTERNATIVES:

Do not approve as part of the Consent Agenda and consider as a new business item.

ATTACHMENTS:

1. CC Minutes 5.19.2025



City Council Meeting & Public Hearing

MAY 19, 2025

UNOFFICIAL MINUTES

Office of the City Clerk

ALPHARETTA CITY HALL

COUNCIL CHAMBERS | 2 PARK PLAZA | 6:30 PM

This summary is provided as a convenience and service to the public, media and staff. It is not the intent to record proceedings verbatim. Any reproduction of this summary must include this notice. This is not an official record of the Alpharetta City Council Meeting proceedings. Meetings are recorded and available for review at <https://www.youtube.com/user/alpharettagov>.

1. CALL TO ORDER

- Mayor Gilvin called the meeting to order at 6:30 p.m.
- Mayor Gilvin announced that PH-25-07 Unified Development Code Text Amendments – Downtown Parking and PH-25-03 Unified Development Code Text Amendments – Zoning Districts and Permitted Use Districts and Regulations have been deferred to the July 28th City Council Meeting.
- Mayor Gilvin announced that PH-25-028 DRB Group/Charlotte Drive – Change of Condition has been withdrawn by the applicant.

2. ROLL CALL

- **Council Members**
 - Mayor Jim Gilvin
 - Mayor Pro Tem Dan Merkel
 - Donald F. Mitchell
 - John Hipes
 - Douglas J. DeRito
- **Council Members Absent**
 - Brian Will
 - Fergal M. Brady
- **Staff**
 - Chris Lagerbloom, City Administrator
 - Molly Esswein, City Attorney
 - Lauren Shapiro, City Clerk
 - Brooke Lappin, Director of Courts
 - Charlie Jewell, Director of Economic Development

- Cris Randall, Director of Human Resources
- John Robison, Director of Public Safety
- Kathi Cook, Director of Community Development
- Morgan Rodgers, Director of Recreation, Parks, and Cultural Services
- Pete Sewczwicz, Director of Public Works
- Tom Harris, Director of Finance
- Bret Schroeder, Code Enforcement Manager
- David Cureton, Information Systems Manager
- Deanna McKay, Public Communication & Engagement Coordinator
- Michael Woodman, Planning and Development Services Manager

3. PLEDGE TO THE FLAG

4. PRESENTATIONS & PROCLAMATIONS

A. Proclamation: Public Works Week 2025

- Mayor Gilvin presented a proclamation to the Director of Public Works, Pete Sewczwicz, and members of the Department of Public Works.

B. Proclamation: Valor Basketball State Champions

- Mayor Gilvin shared the Valor Christian Academy Girls Basketball Team's accomplishments from this season.

C. Tech Alpharetta Recognition: Terzo

- Director of Economic Development, Charlie Jewell, recognized Terzo as being a part of the Alpharetta Tech Incubator Program and their growth in revenue and employees. Terzo has recently moved to the Encore Commons area on North Point Parkway.

5. BOARDS & COMMISSIONS

A. Appointment of Recreation Board Members

- Mayor Gilvin announced his appointments to the Recreation Board: Dennis Mitchell, Cheryl Rand, and John Norton.
- Due to Council Member Will's absence, Mayor Gilvin announced Council Member Will's appointment of Jit Saha to the Recreation Board.
- Due to Council Member Brady's absence, Mayor Gilvin announced Council Member Brady's appointment of Shuntel Beach to the Recreation Board.
- Mayor Pro Tem Merkel announced the appointment of Derek Kaighin to the Recreation Board.
- Council Member Mitchell announced the appointment of Brad Bowers to the Recreation Board.

- Council Member Hipes announced the appointment of Cameron Kline to the Recreation Board.
- Council Member DeRito announced the appointment of Karla Piedrahita to the Recreation Board.

B. Swearing In of Recreation Board Members

- Mayor Gilvin swore in Dennis Mitchell, Cheryl Rand, Jit Saha, Brad Bowers, Cameron Kline, and Karla Piedrahita to the Recreation Board.

6. WORK SESSION

A. Fiscal Year 2026 Budget

Presentation and discussion of the proposed FY 2026 Budget as well as operating and capital initiatives.

- City Administrator, Chris Lagerbloom, came forward to introduce the item and shared the budget adoption schedule.
- Director of Finance, Tom Harris, came forward to present the budget ordinances for Fiscal Year 2026. A copy of the budget presentation is attached hereto as "Exhibit A".

CITY COUNCIL DISCUSSION

- Council Member Hipes asked about homestead exemptions and bonds.
- Mayor Gilvin discussed the 3% floating homesteads and the need for tightening the city's budget. He commented that the city's revenue is not growing with the rate of inflation.

7. CONSENT AGENDA

A. City Council Meeting Minutes (Meeting of 5/5/2025)

Consideration of approval of the City Council meeting minutes from the meeting of May 5, 2025.

B. 2022 Fire Truck Acquisition of Three Pumpers: Amendment 1 to Master Lease

Consideration of approval of Amendment Number 1 to Schedule of Property No. 7 to Master Equipment Lease/Purchase agreement between the City of Alpharetta and Banc of America Public Capital Corp and with authorization for the Mayor to execute all necessary documents.

C. Financial Management Report (Month Ending March 31, 2025)

Consideration of approval of the Financial Management Report for the month ending March 31, 2025.

PUBLIC COMMENTS:

- There were no public comments.
- ❖ Council Member Mitchell offered a motion to approve the Consent Agenda.
 - Mayor Pro Tem Merkel seconded the motion.
 - The motion was approved unanimously (5-0).

8. PUBLIC HEARING

A. Announcement of Public Hearing Procedures

- City Attorney, Molly Esswein, announced the public hearing procedures.

B. MP-25-05/CU25-07 Northwinds Summit MP/Vertiport

Consideration of a master plan amendment and conditional use to allow a Vertiport on a 4.87-acre property within the Northwinds Summit mixed-use development. A master plan amendment is requested to the Northwinds Summit Master Plan to add 'Heliport, Public/Private' as a conditional use and a conditional use is requested to allow the applicant's proposed 'Heliport, Public/Private' use. The property is located at 1000 Summit Place and is legally described as being located in Land Lots 753 & 798, 1st District, 2nd Section, Fulton County, Georgia.

- Michael Woodman, Planning & Development Services Manager, came forward to present this item.
- This item was considered at the May 1, 2025, Planning Commission meeting. There were no public comments. After discussion, the Commission recommended approval subject to the staff recommended conditions (vote 5-0).
- The applicant, Kerry Armstrong, (2200 Sugarloaf Club Drive, Duluth, GA 30097) is requesting a master plan amendment and conditional use to allow a 'Heliport, Public/Private' for a Vertiport to be located on the top level of a parking deck which will service nearby, future commercial and office uses. A master plan amendment is requested to add 'Heliport, Public/Private' to the Northwinds Summit Master Plan and a conditional use is requested to allow 'Heliport, Public/Private' for the applicant's proposed Vertiport. There are no current development plans to construct the Vertiport or parking deck; however, the applicant wants to ensure the use is permitted if requested to be incorporated into future development. The subject property is located at 1000 Summit Place at the southeast corner of Haynes Bridge Road and Summit Place.
- Staff is recommending that Mayor and Council approve MP-25-05-07 Vertiport/Northwinds Summit MP, subject to the following conditions.
 1. 'Heliport, Public/Private' shall be added as a conditional use in the Northwinds Summit Master Plan.
 2. 'Heliport, Public/Private' shall be added as a conditional use at 1000 Summit Place and limited to the submitted plans depicting a Vertiport on the top level of a parking deck.
 3. Developer shall submit a fire risk assessment in accordance with NFPA 418 Section 4.1.2, which shall be approved by the local Authority Having Jurisdiction (AHJ).
 4. Developer shall provide evidence of compliance with FAA standards for planning, design, and construction of the proposed facility.
- The property is zoned MU (Mixed Use) and is subject to the Northwinds Summit Master Plan. Surrounding properties are zoned O-I (Office-Institutional) to the north, east, and south

and MU to the west. Fairfield Inn & Suites and two (2) office buildings are located to the north, Jackson Healthcare is located to the east, Georgia 400 and a small O-I property are located to the south, and Lakeview Park mixed-use development is located to the west. The comprehensive land use plan designation of the property is 'Mixed Use'.

- The Northwinds Summit Master Plan is a 24.55-acre mixed-use development improved with a 140-unit 'For-Rent' building for first floor active uses and a two (2) story, 32,520 square foot office building. A 32-unit 'For-Sale' Condominium building is currently under construction and a new 140-room hotel building is slated to begin construction this year. An additional 1,197,480 square feet of office development is approved within the Master Plan.
- A 'Heliport, Public/Private' is generally defined as a landing and takeoff place for a helicopter. The applicant's request relates to a Vertiport, of which 'Heliport, Public/Private' is the most similar use listed in the City's Unified Development Code (UDC) permitted use table.
- A Vertiport is associated with Advanced Air Mobility (AAM), which refers to the transport of passengers and cargo short- to medium-range distances using new and emerging aircraft technologies, such as electric vertical takeoff and landing aircrafts (eVTOL). A Vertiport is generally defined as a station consisting of multiple takeoff/landing facilities, as well as charging and maintenance facilities. Whereas a Vertistop is a station with one (1) pad used for customer pickup and drop off. A 'Heliport, Public/Private' is permitted by-right in the LI (Light Industrial) and SU (Special Use) zoning districts and as a conditional use in the AG (Agriculture), CUP (Community Unit Plan), O-I (Office-Institutional), PSC (Planned Shopping Center) and MU (Mixed-Use) zoning districts. Several master plans in the City allow 'Heliport, Public/Private' as a permitted or conditional use, including Preston Ridge, Oxford Green, Resurgens Park, Mansell Ridge, and Sanctuary Park.
- The site plan depicts a Vertiport on the top level of a future parking deck located at the southeast corner of Haynes Bridge Road and Summit Place. A 10,000 square foot retail building is situated in front of the parking deck along Summit Place. The parking deck includes three (3) levels. The 1st level is for retail and office parking, the 2nd level is controlled access parking, and the 3rd level is for the Vertiport. The Vertiport includes four (4) Vertiport landing pads, as well as a 10,800 square foot Vertiport terminal.
- The Citizen Participation Plan Report submitted by the applicant states that property owners within 500' were contacted regarding the applicant's intent. The report states that no comments were received.
- The Community Zoning Information Meeting was held on April 9, 2025. There were no public comments.
- Staff has reviewed the applicant's proposal against the review criteria for a master plan amendment and conditional use. The proposed Vertiport would be compatible with the surrounding properties, which are primarily developed and approved as office buildings. 'Heliport, Public/Private' uses are commonly located on office building rooftops, parking

decks, as well as surface parking lots. In addition, several existing master plans in the City allow 'Heliport, Public/Private' as a permitted or conditional use.

- Kerry Armstrong (2200 Sugarloaf Club Drive) came forward to speak on behalf of the applicant and provided a rebuttal.

COUNCIL DISCUSSION:

- Mayor Tom Pro Merkel raised a question regarding differentiation between vertiport and heliport. The conditions support a vertiport not a heliport, different verbiage recommended to eliminate the use of heliport.
- City Attorney, Molly Esswein, provides advice on the passing of an amendment with the planning commission.
- Council Member Mitchell recommends removing the term heliport in the form of a condition and define vertiport.
- City Administrator, Chris Lagerbloom, mentions that there is no present definition of a vertiport, but there is of the term heliport.
- Council Member DeRito asked a question regarding addressing the definition of a vertiport and implementing it to the UDC, conditioning on the fact that it is not time sensitive.
- City Attorney, Molly Esswein, makes a recommendation on including the fact that use of helicopter for vertical takeoff is prohibited.
- Council Member Hipes suggests forgoing the use of a limiting term and establishing a definition of vertiport.
- Council Member Mitchell questions regarding FAA standards on the conditions of the vertiport.
- City Attorney, Molly Esswein, states that according to the FAA: Vertiports are officially considered a type of heliport and can be added in as a separate use in the UDC code. They are considered a subset of a heliport; use can be limited though.
- Council Member Hipes mediates by recommending a definition that combines concerns of other councilmembers, the FAA guidelines, and the applicant.
- Kerry Armstrong presents that the sound created by the vertiport is equivalent to that of a household vacuum.

PUBLIC COMMENTS:

In Opposition:

- Diana Dagger, (925 Gunter Court, Alpharetta, GA 30022) hardly opposes the vertiport, wants to ensure the verbiage is correct and is not convinced about a heliport in a residential area. Dagger is strongly concerned about noise caused by the vertiport. She recommends delaying the decision on a vertiport with further discussion.

- ❖ Mayor Pro Tem Merkel offered a motion to defer until the meeting immediately following the amendment of the Unified Development Code related to vertiport.
 - Council Member DeRito seconded the motion.
 - The motion was approved unanimously (5-0).

C. CU-25-08 VPP Animal Hospital

Consideration of a conditional use to allow an 'Animal Hospital, Small Animal (Veterinarian)' for VPP Animal Hospital. The property is located at 12460 Crabapple Road, Suite 103 and is legally described as being located in Land Lots 1166, 1167, 1210 & 1211, 2nd District, 2nd Section, Fulton County, Georgia.

- Planning & Development Services Manager, Michael Woodman, came forward to present the item.
- This item was considered at the May 1, 2025, Planning Commission meeting. There were no public comments. After discussion, the Commission recommended approval subject to the staff recommended conditions (vote 5-0).
- The applicant, Christopher Kidd, is requesting a conditional use to allow an 'Animal Hospital, Small Animals' for VPP Animal Hospital in a 4,525 square foot suite within an existing shopping center. The subject property is located at 12460 Crabapple Road, Suite 103 in the Crabapple Village shopping center.
- Staff recommends approval of CU-25-08 VPP Animal Hospital/ Crabapple, subject to the following conditions:
 1. 'Animal Hospital, Small Animals' shall be added as a conditional use at 12460 Crabapple Road, Suite 103 and limited to no more than 4,525 square feet.
 2. Conditional use approval shall be limited to VPP Animal Hospital; no additional 'Animal Hospital, Small Animals' businesses or subleasing shall be permitted in the approved space.
 3. Business shall be permitted to operate Monday – Saturday 7:00 AM – 8:00 PM and Sunday 8:00 AM – 6:00 PM.
 4. Boarding of animals shall be limited to short-term care incidental to the hospital use.
 5. A pet waste station with waste bags and trash shall be installed in the pet relief area. The business shall be responsible to maintain the pet relief area and waste station, including daily removal of trash and regular cleaning and replenishing of waste bags.
 6. As submitted by the applicant, interior tenant improvements shall include noise attenuation measures.
 7. Mobile resources supporting the business, such as a mobile MRI or X-ray, shall not be visible from the public right-of-way.

- The 14.7-acre property is zoned C-2 (General Commercial). Surrounding properties are zoned C-2 and O-P (Office-Professional) to the north, O-P to the east, and C-2 to the south. City of Milton, Express Oil Change, and Crabapple Village Office Park are located to the north, Roswell Pediatric Center and Atlanta Pain Specialist are located to the east, Wells Fargo and Synovus Bank are located to the south, and City of Roswell is located to the west. The comprehensive land use plan designation of the property is 'Commercial', which supports the applicant's proposal.
- Crabapple Village is developed as a one (1) story, 106,430 square foot strip shopping center. Kroger is the anchor with a variety of businesses operating in the shopping center, including Domino's, Subway, LaVida Massage, Dos Margaritas, and Wellstar, to name a few. The applicant's business is proposed in Suite 103, which was previously occupied by Petco.
- UDC Section 1.4.2 defines 'Animal Hospital, Small Animals' as, "A place where dogs, cats, birds or other animals normally kept as household pets are given medical or surgical treatment and the boarding of animals is limited to short-term care incidental to the hospital use." The use is permitted by-right in the LI (Light Industrial) district and as a conditional use in the AG (Agriculture), CUP (Community Unit Plan), C-1 (Neighborhood Commercial), C-2 (General Commercial), O-I (Office-Institutional) and PSC (Planned Shopping Center) districts.
- According to the application, VPP Animal Hospital is a new general practice animal hospital providing preventative care, wellness care, full-service surgeries (soft tissue, spay/neuter, specialized in orthopedics, and dentistry) for cats and dogs. Dr. Forester Gholston will be the primary veterinarian and co-owner of the practice and is an advanced orthopedic surgeon known for his TPLO (ACL repair) capabilities. The business does not offer boarding services and overnight stays will be limited to pets under observation after surgery or other treatment. Hours of operation will be Monday – Saturday 7:00 AM – 8:00 PM and Sunday 8:00 AM – 6:00 PM. The applicant estimates eight (8) employees for the business. Noise attenuation measures are proposed within the suite. A pet relief area is located at the front of the building, which will be maintained by the business.
- There are twelve (12) animal hospitals operating or approved in the City. The applicant's business would be approximately 1,800' to the north of the nearest animal hospital, which is Crabapple Animal Hospital (12280 Houze Road) located in the City of Roswell.
- Staff estimates that the 4,525 square foot animal hospital would generate seventeen (17) AM Peak Hour trips and sixteen (16) PM Peak Hour trips.
- The Citizen Participation Plan report submitted by the applicant states that property owners within 500' were contacted regarding the applicant's intent. The report states that questions were received at the CZIM regarding whether there would be boarding with the business and maintenance of the pet relief area. No other correspondence was received.

- The Community Zoning Information Meeting was held on April 9, 2025. There were questions regarding boarding, of which the applicant indicated that there would be no boarding with the business.
- Staff has reviewed the applicant's proposal against the review criteria for a conditional use. The proposed use would be compatible with surrounding uses and other locations for this business type, which are similarly situated along commercial corridors and in shopping centers. If approved, it is recommended that conditions be established that regulate and limit any expansion of the business.
- Council Member Mitchell asks a question regarding the pet relief area outside the establishment. The pet relief area is in a patio (shown in the applicant's exhibit 2).

PUBLIC COMMENTS:

- There were no public comments.
- ❖ Mayor Pro Tem Merkel offered a motion to approve CU-25-08 VPP Animal Hospital, subject to the following conditions:
 1. 'Animal Hospital, Small Animals' shall be added as a conditional use at 12460 Crabapple Road, Suite 103 and limited to no more than 4,525 square feet.
 2. Conditional use approval shall be limited to VPP Animal Hospital; no additional 'Animal Hospital, Small Animals' businesses or subleasing shall be permitted in the approved space.
 3. Business shall be permitted to operate Monday – Saturday 7:00 AM – 8:00 PM and Sunday 8:00 AM – 6:00 PM.
 4. Boarding of animals shall be limited to short-term care incidental to the hospital use.
 5. A pet waste station with waste bags and trash shall be installed in the pet relief area. The business shall be responsible to maintain the pet relief area and waste station, including daily removal of trash and regular cleaning and replenishing of waste bags.
 6. As submitted by the applicant, interior tenant improvements shall include noise attenuation measures.
 7. Mobile resources supporting the business, such as a mobile MRI or X-ray, shall not be visible from the public right-of-way.
 - Council Member DeRito seconded the motion.
 - The motion was approved unanimously (5-0).

D. Ordinance: City Code Text Amendments – Occupational Licenses, Taxes and Regulations

FIRST READING

Consideration of an ordinance proposing modifications to increase the annual license fee levied upon each insurer doing business within the City; to increase the occupation tax

levied on certain businesses and practitioners of professions and occupations; to amend business registration requirements; to provide for enforcement; to provide penalties for violations; to repeal conflicting ordinances; and for other purposes.

- City Attorney, Molly Esswein, read the ordinance title.
- Director of Finance, Tom Harris, came forwards and presented this item.
- City Attorney, Molly Esswein, provides insights on the due dates of the ordinance and making the city's procedures clear.
- Council Member, Donald Mitchell, asks a question about the fee structure.

PUBLIC COMMENTS:

- There were no public comments.
- ❖ Mayor Pro Tem Merkel offered a motion to approve the City Code Text Amendments- Occupational Licenses, Taxes and Regulations.
 - Council Member Hipes seconded the motion.
 - The motion was approved unanimously (5-0).

E. PH-25-07 Unified Development Code Text Amendments – Downtown Parking

DEFERRED: This item has been deferred to the July 28, 2025, City Council Meeting

Consideration of text amendments to Section 2.4 Parking and Loading of Appendix A: Alpharetta Downtown Code of the Unified Development Code to address parking at properties over a certain distance from a public parking facility.

F. PH-25-03 Unified Development Code Text Amendments – Zoning Districts and Permitted Use Districts and Regulations

DEFERRED: This item has been deferred to the July 28, 2025, City Council Meeting

Consideration of text amendments to Section 2.1 Zoning Districts and Section 2.2 Permitted Use Districts and Regulations of Article II of the Unified Development Code to clean up zoning district titles and descriptions and to clarify that certain zoning districts are in accordance with a specific master plan.

9. NEW BUSINESS

- Director of Public Works, Pete Sewczwicz came forward to present this item.

A. GDOT Local Road Assistance (LRA) Administration Grant Application

Consideration of adoption of a resolution to authorize the submission of a Fiscal Year 2025 Local Road Assistance Grant Application to the Georgia Department of Transportation and with authorization for the Mayor to execute the submittal cover letter and all necessary documents.

- The Governor and the state Legislature included Local Road Assistance Administration funds (LRA) in the amended fiscal year 2025 budget. The LRA funds will be administered through

the Georgia Department of Transportation (GDOT) and distributed utilizing the current Local Maintenance and Improvement Grant (LMIG) application system. All eligible activities / projects for LRA funds will be the same as the LMIG program. LRA funds will require no match.

- GDOT began accepting applications on March 20, 2025, and all electronic applications must be received no later than June 15, 2025. For an application to be processed, the following requirements must be met:
- A local government must be in audit compliance with the Department of Audits and Accounts (DOAA). A local government must also be in compliance with the Department of Community Affairs (DCA) minimum standards under the Georgia Planning Act, related to immigration and the Service Delivery Strategy law.
- A signed cover letter must be attached that includes the completion status of the last three fiscal years' LMIG Grants. (This has been completed by the Public Works Department).
- A signature page must include both the local government seal and the notary seal. The application website provides a blank signature page for you to download, complete and upload as an attachment.
- The City of Alpharetta is slated to receive funding from this grant in the amount of \$851,106.70. \$651,106.70 of the awarded amount will go towards FY 26 Milling and Resurfacing of select paved City roadways, and \$250,000 will go towards bridge maintenance and repair.

PUBLIC COMMENTS:

- There were no public comments.
- ❖ Council Member DeRito offered a motion to adopt the resolution to authorize the submission of a Fiscal Year 2025 Local Road Assistance Grant Application to the Georgia Department of Transportation and authorize the Mayor to execute all necessary documents.
 - Council Member Mitchell seconded the motion.
 - The motion was approved unanimously (5-0).

B. Request For Proposals 25-111: MS4 Inspections and Services

Consideration to award Request for Approval (RFP) 25-111 to Integrated Science and Engineering for the MS4 Stormwater Inventory Inspections and Services for an amount totaling \$117,850.00 for the 2025-2026 MS4 reporting year and authorize the Mayor to execute all necessary documents.

- The award of this contract is for the ongoing inspection of: Publicly owned and maintained stormwater structures (e.g. manholes, catch basins, inlets, etc.); Publicly owned and maintained stormwater conveyances (e.g. pipes, ditches); Publicly owned and maintained ponds, stormwater management facilities, green infrastructure, and stormwater best

management practices; Privately owned and maintained ponds, stormwater management facilities, green infrastructure, and stormwater best management practices; Public and private facilities of high pollutant stormwater runoff potential (auto mechanics, concrete plants, municipal fleet yards, carwashes, etc.); Publicly owned and maintained outfalls; Floodplain management, and annual report compilation and submittal to the GA EPD.

- The City's National Pollutant Discharge Elimination System (NPDES) Permit requires that all publicly maintained stormwater infrastructure and ponds be inspected. The Permit also requires that the city inspect all private green infrastructure. With this contract, the city inspects 100% of all public ponds, green infrastructure, and stormwater best management practices each year so that we can properly maintain them and ensure they are working as designed. This contract also provides for the inspection of private ponds when we have requests from the public or when an issue has been identified with a public pond. The contract covers the following inspections to be completed annually.
- Concerning private property infrastructure/ponds, the City is required to inspect the infrastructure, pass the inspection results to the private property owner and then the private property owner is required to either obtain a third-party inspection or perform the necessary repairs/modifications. This contract includes input of all inspection data into our GIS mapping system, work order data entry into City works (our asset management system), and correspondence with private owners for maintenance requirements.
- These inspections are used to proactively identify deficiencies in the publicly maintained system so that they can be repaired before they become an emergency. For example, these inspections identify a pipe that is starting to deteriorate but is not beyond the point of repair with one of our lining techniques. If not found early, pipe replacement would be required and could require open-cutting roadways or severely impact private properties. Lining is also much more cost-effective and efficient. Having a contractor do these inspections has multiple benefits for the city. It allows Public Works employees to concentrate their time on actual repairs, it provides a third-party unbiased opinion on conditions, and it meets the requirements of the NPDES Permit without sacrificing service to our residents and business owners. The intent of this contract is to complete 5 years of inspections with the city. This will provide consistency and ensure that 100% of the infrastructure is inspected in the same manner by the same team.
- The Department of Public Works, with guidance from the Finance Department, prepared a Request for Proposals (RFP). This RFP was advertised and opened on February 6th, 2025. On March 7th, 2025, the City received proposals from seven firms.
- Integrated Science and Engineering (ISE) has completed similar work for many local municipalities and has completed similar work for the City in the past. They have worked with the CityWorks software program and are very familiar with the EPD staff and EPD regulations. Once a contract with ISE has been finalized and executed, ISE will begin inspection work for the 2025-2026 NPDES permit year.

PUBLIC COMMENTS:

- There were no public comments.
- ❖ Council Member DeRito offered a motion to approve award Request for Approval (RFP) 25-111 to Integrated Science and Engineering for the MS4 Stormwater Inventory Inspections and Services for an amount totaling \$117,850.00 for the 2025-2026 MS4 reporting year and authorize the Mayor to execute all necessary documents.
 - Mayor Pro Tem Merkel seconded the motion.
 - The motion was approved unanimously (5-0).

C. Municipal Court TRIP Program

Consideration of approval of a Memorandum of Understanding for the use of the Tax Refund Intercept Program provided by the Judicial Council's Administrative Office of the Courts with authorization for the Mayor to execute all necessary documents.

- Director of Municipal Court, Brooke Lappin, came forward to present this item.
- The Municipal Court is proposing participation in the Tax Refund Intercept Program (TRIP) to recover unpaid court fines owed to the City of Alpharetta. Under this program, eligible cases must have a disposition date within the past seven years and an outstanding balance of at least \$25.00.
- The court will forward qualifying cases to the Administrative Office of the Courts (AOC), which will then notify the defendant of the claim and their right to appeal within 30 days. If the defendant does not request a hearing or if the claim is upheld, the Georgia Department of Revenue will intercept any available state income tax refund to satisfy the debt. The claim will remain active until the fines are fully collected or the judgment expires.

PUBLIC COMMENTS:

- There were no public comments.
- ❖ Mayor Gilvin offered a motion to approve the Memorandum of Understanding for the use of the Tax Refund Intercept Program provided by the Judicial Council's Administrative Office of the Courts authorize the Mayor to execute all necessary documents.
 - Council Member DeRito seconded the motion.
 - The motion was approved unanimously (5-0).

D. Youth Athletic Associations Facility Use Agreement: North Atlanta Football League

Consideration of approval of an annual Facility Use Agreement between the City of Alpharetta and the North Atlanta Football League, Inc. as a partnered athletic association with the City and with authorization for the Mayor to execute all necessary documents.

- Director of Recreation, Parks, and Cultural Services, Morgan Rodgers, came forward to present this item.
- The City of Alpharetta Recreation, Parks and Cultural Services Department partners with Youth Athletic Associations. The North Atlanta Football League, Inc. youth athletic league program operates at North Park.
- Under the Agreement, the City of Alpharetta Recreation, Parks and Cultural Services Department partners, through the annual Facility Use Agreement with NAFL, Inc. May 5th through December 31st, 2025.
- ❖ Council Member Hipes offered a motion to approve the annual Facility Use Agreement between the City of Alpharetta and the North Atlanta Football League, Inc. and authorize the Mayor to execute all necessary documents.
 - Council Member Mitchell seconded the motion.
 - The motion was approved unanimously (5-0).

E. Resolution: McCoy Way Right of Way Disposition

Consideration of adoption of a resolution by the City Council of the City of Alpharetta to dispose of certain surplus right of way along McCoy Way and with authorization for the Mayor to execute all necessary documents.

- City Attorney, Molly Esswein, read the resolution title and presented this item.
- O.C.G.A. 32-7-3 allows a municipality to dispose of property that has been determined that all or part of a property is no longer needed for public road project. The municipality is required to notify (in writing) the owner of the property at the time the City acquired the property (or the current owner).
- On September 18, 2023, the City Council adopted Resolution 2195, which abandoned surplus right-of-way along McCoy Way and since, the City negotiated with abutting property owners, Justin and Allyson Hayworth (12200 McCoy Way) and they have agreed to purchase the surplus property. The value of the surplus property is \$6,000.00
- If adopted, this resolution will authorize the mayor to execute a quitclaim deed to convey the property after the purchasers have paid \$6,000.00 to the City.

PUBLIC COMMENTS:

- There were no public comments.
- ❖ Council Member Hipes offered a motion to adopt the resolution by the City Council of the City of Alpharetta to dispose of certain surplus right of way along McCoy Way and authorize the Mayor to execute all necessary documents.
 - Mayor Pro Tem Merkel seconded the motion.
 - The motion was approved unanimously (5-0).

F. PH-25-08 DRB Group/Charlotte Drive – Change of Condition

This item has been withdrawn by the applicant and will no longer be considered by the City Council.

Consideration of a change to condition of zoning to remove a requirement for curb and gutter along Charlotte Drive. The property is located at 12265 Charlotte Drive and is legally described as being located in Land Lots 1245 & 1246, 2nd District, 2nd Section, Fulton County, Georgia.

10. PUBLIC COMMENT

- There were no public comments.

11. REPORTS

- Council Member Hipes is enthusiastic about upcoming events, especially the opening of Spotlight Stage at North Point Mall and thanks Judge Jamie Bendall. He also commends the success of Taste of Alpharetta, and shares the remaining events for the month of May:
 - Thursday, May 22nd Food Truck Alley in Downtown Alpharetta
 - Friday May 23rd, Moonlight Market and City Center Concert on Town Green
 - Saturday May 24th and Sunday May 25th, Elite Jumping Horse Show at Wills Park
 - Saturday May 24th and Sunday May 25th, Alpharetta Street Fest at the Grove
 - Saturday May 24th, Wills Park Pool Opens
 - Monday May 26th, Memorial Day Concert by the Alpharetta Symphony at City Hall
- Councilmember Mitchell discusses the Georgia baseball game that occurred this past weekend, recognizing Zach Harris for 2 his strikeouts and commending his mother for her hard work.

12. EXECUTIVE SESSION (IF NECESSARY)

- There was not an executive session.

13. ADJOURNMENT

- ❖ Council Member DeRito offered a motion to adjourn the meeting.
 - Mayor Pro Tem Merkel seconded the motion.
 - The motion was approved unanimously (5-0).
- With there being no further items to consider or discuss, Mayor Gilvin adjourned the meeting at 8:44 p.m.

Respectfully submitted,



Lauren Shapiro, City Clerk

EXHIBIT A



Fiscal Year 2026 Budget Workshop

May 19, 2025



Agenda

- Budget Process Recap
- Strategic Budget Concepts
- FY 2026 Recommended Budget
 - Citywide
 - General Fund
 - Operating Initiatives
 - Capital Initiatives
- Calendar



Fiscal Year 2026 Budget Process Recap



Budget Process Recap



- September-December 2024
 - Update of Capital Requests by Departments
- January 2025
 - City Council Retreat
- January 2025
 - Target Budgets provided to Departments
- February-April 2025
 - Joint Development by Finance and Departments of a detailed line-item budget by departmental project/program (e.g., uniform patrol, public works, etc.)
 - New Initiatives (operations/capital) are separated from the Base Budget
 - Budget meetings with City Administration and Department Leadership

Budget Process Recap



- May 5, 2025
 - Release of FY 2026 Recommended Budget
 - Posted to City Website and Financial Transparency Site

FY 2026 Proposed Budget (line-item detail as of May 5, 2025)

This report contains the line-item detail that comprises the Fiscal Year 2026 Budget. Version = Proposed Budget dated 5/5/2025. This is for historical reference as there is no current version of the FY 2026 Budget.

Q Search in table Search Showing 1,000 out of 2,462 rows

Back Reset

Broken down by FUND NAME

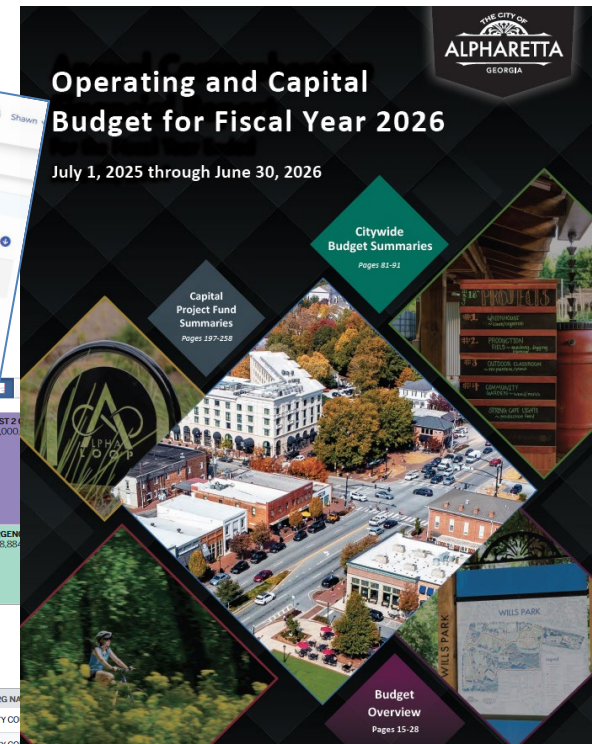
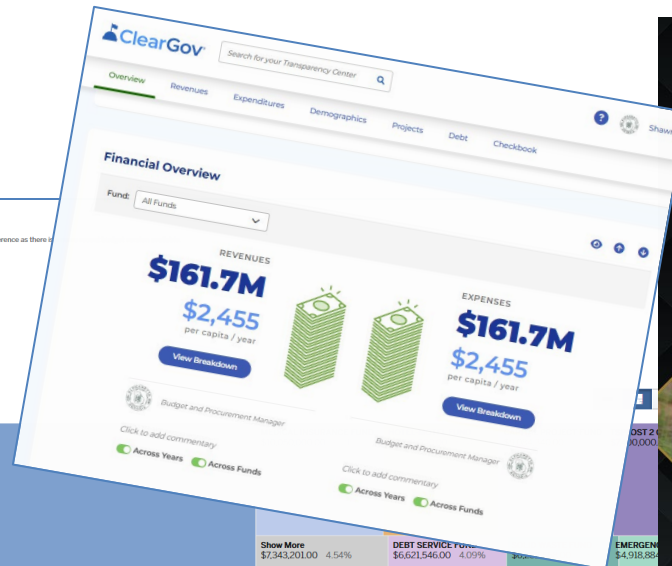
Visualization

GENERAL FUND
\$100,943,953.00 62.41%

Data

Summary Details

ACCOUNT CODE	BUDGET LINE-ITEM DESCRIPTION	FY26 PROPOSED BUDGET (5-5-2025)	FUND NAME	FUND CODE	DEPARTMENT NAME	DEPARTMENT CODE	DIVISION NAME	DIVISION CODE	OBJECT NAME	OBJECT CODE	PROJECT NAME	PROJECT CODE	ORG NAME
10011100-51...	PERSONNEL FORECAST	120,000.00	GENERAL F...	100	MAYOR AND CITY...	11	CITY COUNCIL	1110	REGULAR SAL...	511100			CITY COU...
10011100-51...	PERSONNEL FORECAST	158,208.00	GENERAL F...	100	MAYOR AND CITY...	11	CITY COUNCIL	1110	GROUP INSUR...	512100			CITY COU...
10011100-51...	PERSONNEL FORECAST	9,467.00	GENERAL F...	100	MAYOR AND CITY...	11	CITY COUNCIL	1110	FICA AND SO...	512200			CITY COU... 1001110





Strategic Budget Concepts Fiscal Year 2026



Strategic Budget Concepts

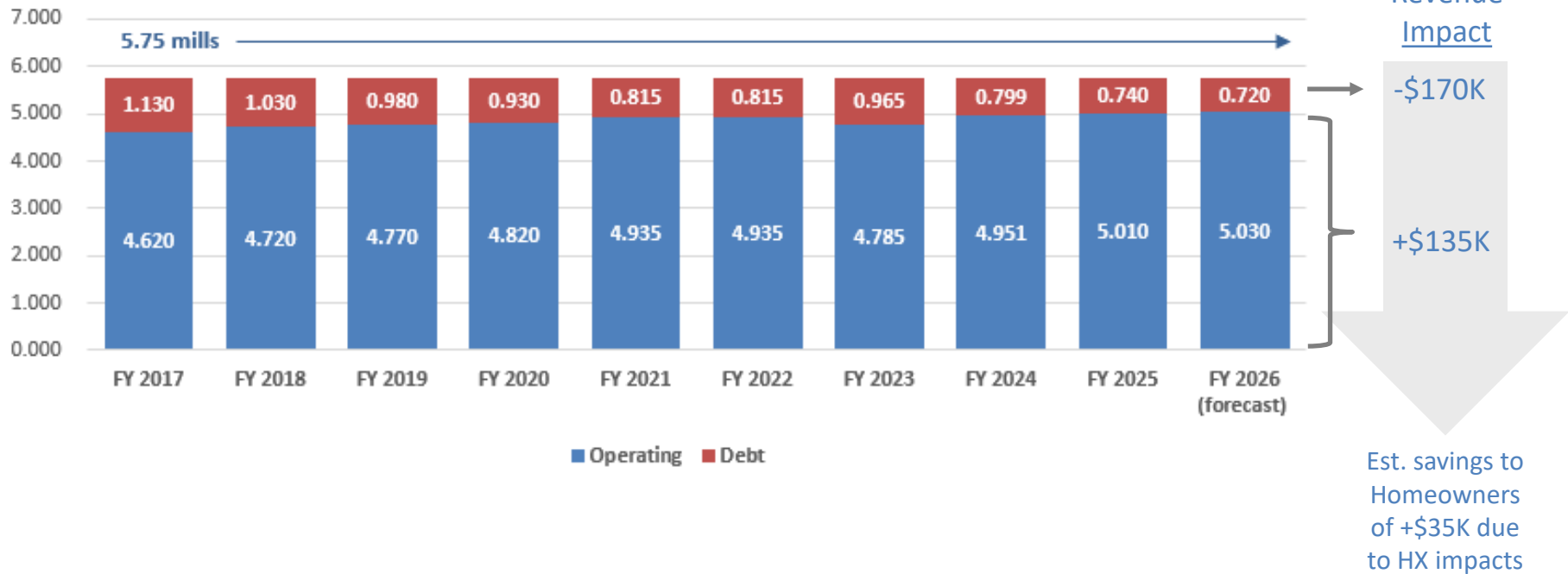


- Maintain a Competitive Tax Rate
- Homeowner Tax Savings
- Annual Action Plan guides investment
 - Service Delivery Standards
 - Compensation and Staffing
 - Operational Budget
 - Ensure Departmental Operational Budgets reflect current Service Delivery Demands/Inflationary Cost Growth
 - Service Expansion (Operating Initiatives)
 - Capital Investment

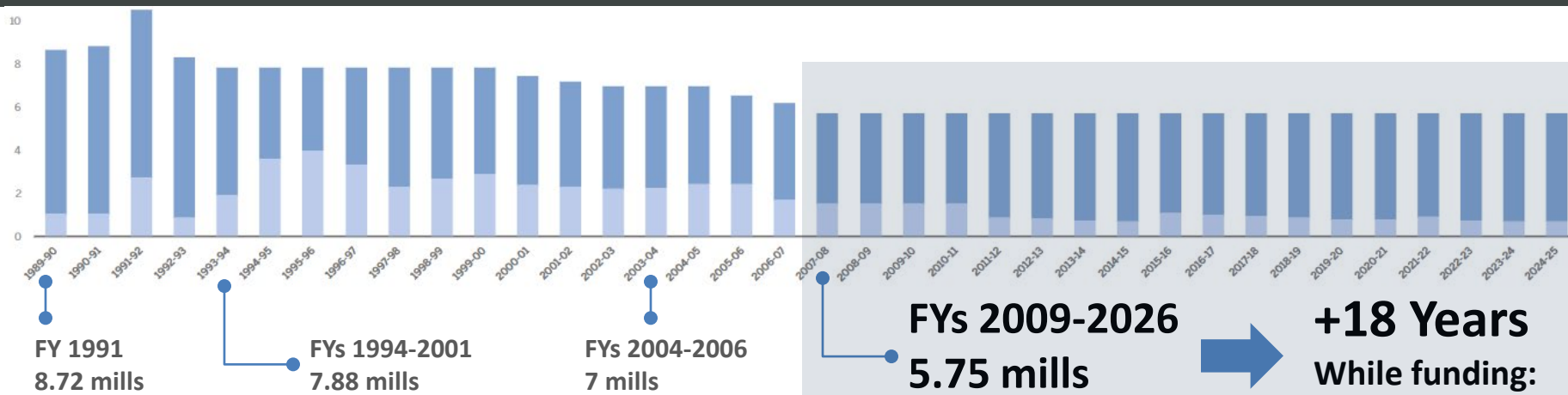
Maintain a Competitive Tax Rate

- Maintenance of 5.75 mills
 - Moving 0.02 mills from Debt to Operating Levy for Operating Initiatives (+\$135K)

Millage Rates (FYs 2017-2026)



Millage Rate History



\$115M in Bond Issues:

- **Series 2012 GO Bond (\$29M)** - City Hall, Parking Garage, Brooke St. Park, Public Space, creating Downtown.
- **Series 2016 GO Bond (\$52M)** - \$27M Transportation (Rucker Rd, Kimball Bridge Rd); \$25M Parks (Greenway ext. to Forsyth, WP Pool, Preston Ridge Comm. Ctr, Arts Ctr, Parkland).
- **Series 2022 GO Bond (\$30M)** - Upgrades (Wills Park, Eq. Ctr., Union Hill Park, Webb Br. Park, etc.) and New Parks (Waters Rd Park, Mid-Broadwell Park, etc.).
- **Series 2013 DA Bond (\$4M)** - Gwinnett Technical College.

+6 New Parks, +3 New Park Facilities:

- Cogburn Rd Park, Brooke St. Park, Town Green, Mid-Broadwell Rd Park, Old Rucker Park (incl. Farm), Waters Road Park, Arts Center, Preston Ridge Community Center, expanded Wills Park Pool. With more Park improvements coming soon! (Wills Park, Wacky World, etc.)

Top Tier Employer

- Highly competitive pay/benefits

HX Increases:

- FY 2011: \$30K to \$35K
- FY 2012: \$35K to \$40K
- FY 2021: \$40K to \$45K, Floating HX, and removal of income restrictions for Senior Basic HX

ISO-1 Rating

Miles of New Sidewalks and Trails:

- Sidewalks, Greenway Extensions (Webb Bridge Rd. to Forsyth), AlphaLoop.

New City Hall & Downtown

\$2B Tax Digest Growth:

- \$4.7B (FY 2009) - \$6.9B (FY 2026 est.)

+35 Positions: Expanded PS HQ/911

2 Recessions:

- **Great Recession** (Dec. 2007 thru June 2009).
- **COVID Recession** (Feb 2020 thru April 2020).
- *Financial Impacts to the City are felt for years after the recessions officially end.*

Millage Rate Comparison



- Recommended FY 2026 rate for Alpharetta;
Current Year rate for other entities.

	Millage Rates (est.)			Effective Millage Rate for Average Homeowner		Homestead Exemptions	
	Operations	Debt Service	Total	Operations	Total		
Johns Creek	3.646	0.250	3.896	3.436	3.686	15,000	floating
Roswell	4.049	0.900	4.949	4.049	4.949	-	floating
Milton	4.389	0.356	4.745	4.136	4.492	15,000	floating
Alpharetta*	5.030	0.720	5.750	4.159	4.879	45,000	floating
Sandy Springs	4.731	0.000	4.731	4.458	4.458	15,000	floating
Brookhaven**	2.740	0.470	3.210	2.361	2.831	36,000	floating

Homestead Exemption tax-reduction calculations are based on an average home value of \$650,000.

* Alpharetta's Homestead Exemptions saves our homeowners over \$9.5 million annually.

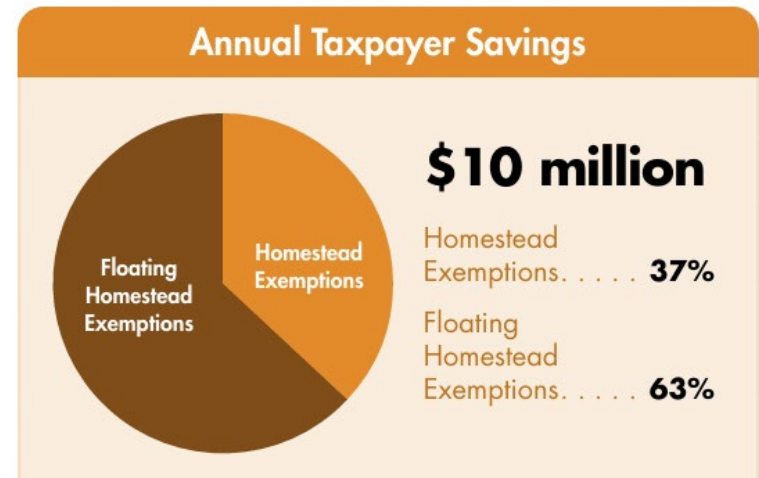
** Does not include Special Tax District (STD) and Special Service District (SSD) millage rates. These millage levies apply only to commercial and exempt properties. They do not apply to residential properties, including those with homestead exemptions or purely multi-family residential buildings. However, mixed-use developments that combine commercial and residential uses may still be subject to the SSD tax, depending on their zoning.

Special Tax District/STD (6.45 mills): located in the I-85, North Druid Hills area. The STD funds police, code enforcement, and infrastructure from the imposition of an ad valorem tax mill rate on properties in this designated area.

Special Service District/SSD (4.00 mills). This SSD funds capital projects and governmental services.

Focus on Homeowner Tax Savings

- Over \$10M annually in Property Tax Relief for our Homeowners
 - Floating Homestead Exemption (HX)
 - Caps value growth at the lesser of 3% or CPI
 - Basic HX of \$45K
 - Increased from \$40K to \$45K in FY 2021
 - Senior HX of \$25K
 - Removed Income Restriction from Additional Senior HX in FY 2021
 - Senior Full-Value HX
 - Available to residents aged 70 and older who meet certain income requirements
 - Among the Largest and most extensive Homestead Exemption offerings in the State



Annual Action Plan guides Investment

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

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



Linkages are provided within the Budget Document to highlight how the recommended Operating and Capital Initiatives link to the Action Plan priorities.



Fiscal Year 2026 Recommended Budget



Citywide

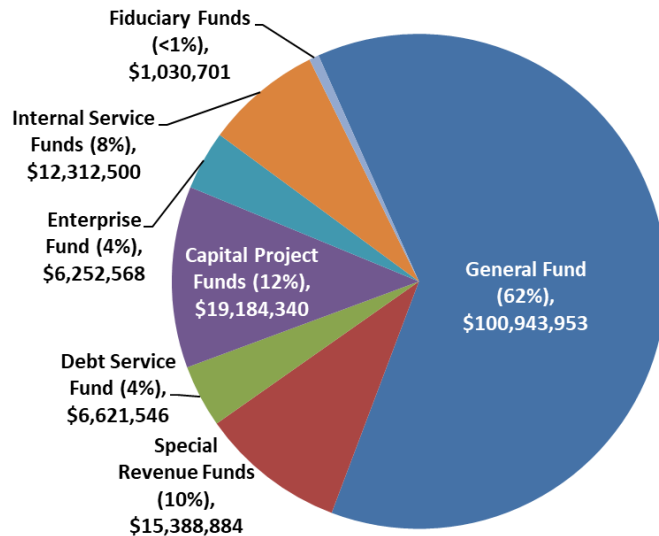


FY 2026 Budget Snapshot



- FY 26: \$162M Budget
 - All Funds are balanced

(FY 25:
\$164M)



STAFFING	Actual FY 2025	Base FY 2026	Op. Initiatives FY 2026	Recommended FY 2026
General Fund*	439.0	438.0	1.0	439.0
E911 Fund	33.0	33.0	0.0	33.0
Solid Waste Fund	1.0	1.0	0.0	1.0
	473.0	472.0	1.0	473.0

* FY 2026 includes the removal of one FTE in Finance that has been unfunded since COVID and the inclusion of one firefighter position that is currently a recommended operating initiative for FY 2026.

FY 2026 Budget

	Revenues	Expenditures	Balanced Budget
General Fund	\$ 100,943,953	\$ 100,943,953	✓
Special Revenue Funds:			
Asset Forfeiture Fund	\$ 290,000	\$ 290,000	✓
E911 Fund	4,918,884	4,918,884	✓
Impact Fee Fund	1,060,000	1,060,000	✓
Hotel/Motel Fund	9,120,000	9,120,000	✓
	\$ 15,388,884	\$ 15,388,884	
Capital/Grant Funds:			
Capital Projects Fund	\$ 9,084,340	\$ 9,084,340	✓
Stormwater Capital Fund	2,000,000	2,000,000	✓
TSPLOST 1 Capital Fund	700,000	700,000	✓
TSPLOST 2 Capital Fund	7,400,000	7,400,000	✓
	\$ 19,184,340	\$ 19,184,340	
Debt Service Fund	\$ 6,621,546	\$ 6,621,546	✓
Enterprise Fund:			
Solid Waste Fund	\$ 6,252,568	\$ 6,252,568	✓
Internal Service Funds:			
Risk Management Fund	\$ 2,262,500	\$ 2,262,500	✓
Medical Insurance Fund	10,050,000	10,050,000	✓
	\$ 12,312,500	\$ 12,312,500	
Fiduciary Funds:			
OPEB Retirement Reimbursement Plan Trust Fund	\$ 1,030,701	\$ 1,030,701	✓
Total	\$ 161,734,492	\$ 161,734,492	✓

General Fund



FY 2026 GF Revenue Overview



Millage Rate

FY	2025	2026	change
Operating	5.010	5.030	+0.020
Debt	0.740	0.720	-0.020

Revenues:

Property Taxes:

	FY 2025 AMENDED BUDGET	FY 2026 RECOMMENDED BUDGET	\$ Variance	%Variance
Current Year	\$ 33,180,000	\$ 34,075,000	\$ 895,000	2.7%
Motor Vehicle Title Tax Fee	3,950,000	3,625,000	(325,000)	-8.2%
Prior Year/Delinquent/MV	307,000	379,000	72,000	23.5%
Local Option Sales Tax	22,250,000	22,440,500	190,500	0.9%
Other Taxes:				
Franchise Fees	6,785,000	7,130,000	345,000	5.1%
Insurance Premium Tax	6,075,000	6,390,000	315,000	5.2%
Alcohol Beverage Excise Tax	2,900,000	2,825,000	(75,000)	-2.6%
Other Taxes	2,425,300	2,820,400	395,100	16.3%
Licenses & Permits	3,196,500	3,476,500	280,000	8.8%
Intergovernmental	370,926	368,663	(2,263)	-0.6%
Charges for Services	5,344,880	5,312,100	(32,780)	-0.6%
Fines & Forfeitures	2,605,000	2,280,000	(325,000)	-12.5%
Interest	1,100,000	1,150,000	50,000	4.5%
Other Revenues	239,537	242,242	2,705	1.1%

Other Financing Sources:

Interfund Transfer (Hotel/Motel Fund)	3,468,750	3,412,500	(56,250)	-1.6%
Total Operating Revenues	\$ 94,197,893	\$ 95,926,905	\$ 1,729,012	1.8%
Fund Balance Carryforward	9,447,780	5,017,048		
Total Revenues	\$ 103,645,673	\$ 100,943,953		

Growth Drivers

- Property Taxes (+\$895K)
 - ✓ 4% growth in Residential Valuations
 - ✓ -1% contraction in Commercial Valuations
 - ✓ New Construction (\$78M)
 - ✓ 0.02 mill shift to Operations
- Franchise Fees (electricity +\$525K)
- Insurance Premium Taxes (+\$315K)
- Financial Institution Taxes (+\$100K)

Revenue Reductions

- Franchise Taxes (cable -\$135K, telephone -\$105K)
- Municipal Court Fines (-\$100K)
- School Zone Citations (-\$225K)

FY 2026 GF Expenditure Overview

Expenditures (by Category):

	FY 2025 AMENDED BUDGET	FY 2026 RECOMMENDED BUDGET	\$ Variance	% Variance
Personnel Services:	\$ 63,513,578	\$ 65,030,388	\$ 1,516,810	2.4%
Maintenance and Operations:				
Base	\$ 24,406,176	\$ 24,692,415	\$ 286,239	1.2%
Runoff Election (Fulton County IGA est.)	-	150,000	150,000	-
Fire Station 85 Remediation	223,371	-	(223,371)	-
N.F. Regional Radio System Authority*	-	740,000	740,000	-
CentralSquare (current CAD/RMS)*	-	244,950	244,950	-
	\$ 24,629,547	\$ 25,827,365	\$ 1,197,818	4.9%
Minor Capital, Leases, Debt Service, Insurance Premiums, etc.	1,107,544	1,111,674	4,130	0.4%
Public Safety Equipment	166,900	279,679	112,779	-
Portable Radio Lease*	-	226,007	226,007	-
Contingency	780,324	975,000	194,676	24.9%
Total Operating Expenditures	\$ 90,197,893	\$ 93,450,113	\$ 3,252,220	3.6%
Reserve for Operating Initiatives	-	214,500		
Interfund Transfer				
Fund Balance	9,447,780	5,017,048		
Capital Program	4,000,000	2,262,292		
Total Expenditures	\$ 103,645,673	\$ 100,943,953		

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

Includes Fire Ballistic Helmets (\$48,000), Fire Hose Replacements (\$40,000), Fire SCBA Cylinders (\$35,000), Propane Fire Extinguisher (\$15,000), Stalker Lasers (\$19,000), etc.

- Performance-based compensation program (3% on average; consistent with market review).
- Targeted Market-Based compensation adj.
- Coverage of Growth Drivers:
 - ✓ Vehicle Repair/Maint. (+\$146K).
 - ✓ Equestrian Shavings Removal (+\$80K).
 - ✓ Utilities (+\$160K).
 - ✓ Uniforms (+\$56K).
 - ✓ Insurance Premiums (+\$94K).
- Reduction in discretionary spending (travel, training, etc.) as well as targeted reductions in accordance with spending trends (legal, advertising, etc.).

Service Delivery Standards



■ Compensation

- Alpharetta is focused on being a top-tier employer in the North Fulton market. This is evident in the compensation plan adjustments made since the COVID pandemic.
- 42% growth in Personnel Budget between FY 2020-2026
 - Average annual growth of 6%

	COVID					Recommended	
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Merit							
July	-	3%	3%	4%	4%	4%	3%
November (all employees)			3%				
November (add 'I' for Police/911)			10%				
Other Compensation Adjustments							
Public Safety Compensation Plan Update	✓						
One-Time Compensation Payout		✓					
Evergreen Class & Compensation Study		✓					
1st Responders Supplemental Grant			✓				
Salary Compression Adjustments				✓			
Market-based Personnel Compensation adjustments					✓	✓	✓

Operating Initiatives



Recommended

General Fund

Funding Available for Operating Initiatives:

Recommended Initiatives:

All Departments

Business and Occupational Tax Adjustment

\$ 850,000 \$ - \$ (850,000)

Augment Annual Capital Contribution

- 850,000 850,000

Economic Development

North Fulton Economic Alliance Strategic Initiative

- 60,000 60,000

Public Safety

Firefighter (new position; +1 FTE)

- 104,500 104,500

Recreation, Parks, and Cultural Services

Tree Lighting Event (scope refresh and expansion)

- 50,000 50,000

\$850,000 \$1,064,500 \$ 214,500

**Capital
Component**

\$ -

-

-

-

-

\$ -

**Budget
Book Page #**

66

66

67

68

68

Operating Initiative Non-Allocated/Reserve

\$ -

Not Recommended at this Time

General Fund

City Clerk

Records Coordinator (+1 FTE)

Revenue	Expense	Net Cost	Capital Component
-	100,000	100,000	-

69

Finance

Reorg of the Budget & Procurement Division (+1 FTE)

-	144,000	144,000	-
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70

Public Safety

Fire Plans Examiner (+1 FTE)

-	124,750	124,750	-
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73

Public Works

Construction Manager - Infrastructure (+1 FTE)

-	138,600	138,600	50,000
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74

Facility Operations Manager (+1 FTE)

-	138,600	138,600	65,000
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75

Sr. Engineering Technician - Facilities (+1 FTE)

-	112,100	112,100	50,000
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76

Infrastructure Crew (+4 FTE)

-	356,000	356,000	80,000
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76

Recreation, Parks, and Cultural Services

Parks Supervisor II – Southern District (+1 FTE)

-	107,600	107,600	-
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77

Grounds Repair and Maintenance (add'l funding)

-	50,000	50,000	-
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78

Community Development

Code Enforcement Officer (+1 FTE)

-	100,900	100,900	-
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78

\$ -	\$ 1,372,550	\$ 1,372,550	\$ 245,000
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911 Fund

Public Safety

911 Support Specialist (+1 FTE)

-	99,450	99,450	-
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80

\$ -	\$ 99,450	\$ 99,450	\$ -
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Capital Initiatives



2026 Capital Source & Use



FY 2026 Capital Source & Use Summary	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Sources											
Available Fund Balance	\$ 2,500,000	\$ -	\$ -	\$ 400,000	\$ 7,000,000	\$ 290,000	\$ 1,000,000	\$ 60,000	\$ 11,250,000	\$ -	\$ 11,250,000
Available Fund Balance (Tree Bank)	-	905,000	-	-	-	-	-	-	905,000	-	905,000
General Fund											
Annual Capital Appropriation	362,292	-	1,900,000	-	-	-	-	-	2,262,292	-	2,262,292
Available Fund Balance	5,017,048	-	-	-	-	-	-	-	5,017,048	-	5,017,048
Investment Earnings	300,000	-	100,000	300,000	400,000	-	-	-	1,100,000	-	1,100,000
Other											
LMIG; Milling and Resurfacing	-	-	-	-	-	-	-	-	-	710,000	710,000
LRA Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	-	-	-	-	-	-	-	-	-	851,107	851,107
Capital Leases	-	-	-	-	-	-	-	-	-	4,660,000	4,660,000
Alpharetta Youth Baseball Association Contribution	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Sources	\$ 8,179,340	\$ 905,000	\$ 2,000,000	\$ 700,000	\$ 7,400,000	\$ 290,000	\$ 1,000,000	\$ 60,000	\$ 20,534,340	\$ 6,471,107	\$ 27,005,447
Uses											
Capital/One-Time Initiatives											
Economic Development	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Information Technology	897,800	-	-	-	-	-	-	-	897,800	-	897,800
Public Safety	2,305,162	-	-	-	-	28,952	-	-	2,334,114	4,660,000	6,994,114
Public Works	1,472,500	905,000	2,000,000	-	4,668,893	-	-	-	9,046,393	1,561,107	10,607,500
Recreation, Parks & Cultural Services	1,510,000	-	-	-	-	-	525,000	-	2,035,000	250,000	2,285,000
Community Development	183,600	-	-	-	-	-	-	-	183,600	-	183,600
Total Uses	\$ 6,419,062	\$ 905,000	\$ 2,000,000	\$ -	\$ 4,668,893	\$ 28,952	\$ 525,000	\$ -	\$ 14,546,907	\$ 6,471,107	\$ 21,018,014
Non-Allocated (Future Capital/One-Time Initiatives)	\$ 1,760,278	\$ -	\$ -	\$ 700,000	\$ 2,731,107	\$ 261,048	\$ 475,000	\$ 60,000	\$ 5,987,433		

Recommended

FY 2026 Capital Source & Use Detail

	Subtotal	Other Sources (grants, etc.)	Total	Budget Book Page #
Economic Development				
Economic Development Toolbox	\$ 50,000	\$ -	\$ 50,000	205
	\$ 50,000	\$ -	\$ 50,000	
Information Technology				
Technology Replacement (all City Departments)	\$ 397,800	\$ -	\$ 397,800	206
Data Center Server Replacement (all City Departments)	500,000	-	500,000	206
	\$ 897,800	\$ -	\$ 897,800	
Public Safety				
Fire Apparatus (Fleet Replacement; Capital Lease)	\$ -	\$ 4,000,000	\$ 4,000,000	206
Public Safety (Fleet Replacement)	1,600,000	-	1,600,000	207
Heart Monitor (Equipment Replacement; Capital Lease)	-	660,000	660,000	208
Fire Equipment for New Fire Engines	112,662	-	112,662	208
Public Safety Headquarters (Gate System Repairs/Improvements)	32,000	-	32,000	209
Electric Vehicle DC Fast Charger purchase and installation	260,000	-	260,000	209
Citywide Camera Infrastructure	225,000	-	225,000	210
FARO Scanner	75,500	-	75,500	211
TruNarc Handheld Drug Identifier for Criminal Investigations	28,952	-	28,952	213
	\$ 2,334,114	\$ 4,660,000	\$ 6,994,114	

Recommended

FY 2026 Capital Source & Use Detail	Subtotal	Other Sources (grants, etc.)	Total	Budget Book Page #
Public Works				
Milling and Resurfacing	\$ 2,788,893	\$ 1,286,107	\$ 4,075,000	214
Tree Planting and Landscape Improvements	165,000	-	165,000	215
SR 9 Landscaping from Academy St. to Windward Parkway	740,000	-	740,000	215
Bridge and Guardrail Maintenance	-	275,000	275,000	216
Traffic Striping and Signage	280,000	-	280,000	216
Traffic Signal Pole Painting and Maintenance	60,000	-	60,000	216
Traffic Calming Improvements	50,000	-	50,000	217
Signalized Intersection Maintenance (incl. Traffic Control Equipment)	200,000	-	200,000	217
Stormwater	2,000,000	-	2,000,000	217
Sidewalk and Brick Paver Maintenance and Repair	750,000	-	750,000	219
Public Works (Design Services)	45,000	-	45,000	220
Parking Garages (Facility Maintenance/Improvements)	50,000	-	50,000	220
City Facility Preventative Maintenance Assessment and Implementation	150,000	-	150,000	221
HVAC Replacements (Facility Maintenance/Improvements)	100,000	-	100,000	222
City Hall (Facility Maintenance/Improvements)	32,500	-	32,500	222
Public Safety Headquarters Facility Renovations and Repairs	100,000	-	100,000	222

Recommended

FY 2026 Capital Source & Use Detail

Public Works *continued*

	Subtotal	Other Sources (grants, etc.)	Total	Budget Book Page #
Recreation and Park Facilities (Facility Maintenance/Improvements)	50,000	-	50,000	223
Generator Replacements (Facility Maintenance/ Improvements)	100,000	-	100,000	223
Department Pool Vehicles (Fleet Replacement)	85,000	-	85,000	223
F-550 Crew Cab Dump Truck (Fleet Replacement)	175,000	-	175,000	224
F-350 Crew Cab Service Bed Truck (Fleet Replacement)	70,000	-	70,000	224
F-150 Truck (Fleet Replacement)	65,000	-	65,000	225
TSPLOST III Exhibits Preparation	250,000	-	250,000	225
Mid Broadwell Crosswalk at Fire Station Light	50,000	-	50,000	225
Northwinds Mid-Block Crosswalk	300,000	-	300,000	226
Kimball Bridge Road at Northwinds Pkwy (Mast Arms)	250,000	-	250,000	226
Public Works Headquarters Renovations	90,000	-	90,000	226
Stand-on Compact Loader	50,000	-	50,000	226
	\$ 9,046,393	\$ 1,561,107	\$ 10,607,500	

Recommended

FY 2026 Capital Source & Use Detail

	Subtotal	Other Sources (grants, etc.)	Total	Budget Book Page #
Recreation, Parks & Cultural Services				
Greenway Improvements/Repairs	\$ 250,000	\$ -	\$ 250,000	227
Wood Lightpole/LED Replacement Initiative	125,000	-	125,000	227
Alpharetta Public Arts (Outdoor On-Loan Sculpture Exhibit)	45,000	-	45,000	228
Public Art Fund by Developers - City Property	10,000	-	10,000	229
Public Art in the Parks	20,000	-	20,000	230
Public Art for City Projects	25,000	-	25,000	231
Park Trail Maintenance	100,000	-	100,000	232
Park Security Repairs & Improvements (security cameras, etc.)	44,000	-	44,000	232
Playground Equipment Replacement	70,000	-	70,000	233
Park Repairs and Improvements	146,000	-	146,000	234
Tree Maintenance, Planting and Removal in Parks	225,000	-	225,000	235
Recreation (Design Services)	25,000	-	25,000	235
North Park Restroom/Concession Stand Replacement (Fields 1-4)	600,000	-	600,000	236
General Equipment Replacement (Recreation)	50,000	-	50,000	237
Wills Park Baseball Field 5 Synthetic Turf installation	250,000	250,000	500,000	237
Webb Bridge Middle School Football Field	50,000	-	50,000	238
	\$ 2,035,000	\$ 250,000	\$ 2,285,000	

Recommended

FY 2026 Capital Source & Use Detail

Community Development

Comprehensive Plan Updates

Community Development (Design Services)

Total Uses

Subtotal	Other Sources (grants, etc.)	Total	Budget Book Page #
\$ 120,000	\$ -	\$ 120,000	239
63,600	-	63,600	239
\$ 183,600	\$ -	\$ 183,600	
\$ 14,546,907	\$ 6,471,107	\$ 21,018,014	

Non-Allocated (Future Capital/One-Time Initiatives)

\$ 5,987,433

Budgeted once received (and/or
appropriate agreements executed).

Not Recommended at this Time

Unfunded Capital Requests	Unfunded Capital Requests	Budget Book Page #
Human Resources		
HR Office Improvements	\$ 70,000	240
	\$ 70,000	
Public Safety		
Fire Station Renovations/Improvements	3,000,000	240
	\$ 3,000,000	
Public Works		
Streetlight Maintenance	\$ 50,000	241
Tandem Dump Truck (Fleet Replacement)	200,000	241
F-450 Crew Cab Dump Truck (Fleet Replacement)	90,000	242
F-250 Crew Cab Service Truck (Fleet Replacement)	80,000	242
Canton Street Sidewalk	250,000	243
Charlotte Drive Mini-Roundabout (design/ temporary install)	25,000	243
Streetlight Expansion	70,000	244
Jayne Ellen Curb and Gutter	750,000	244
Milton Ave Streetscape design (TSPLOST II, Tier 2)	250,000	244
Academy St Improvements ROW (TSPLOST II Tier 2)	200,000	245
Douglas Rd (Traffic Calming; design)	200,000	246
Southlake Drive (Traffic Calming; design)	200,000	246
Hopewell Rd at Vaughan Dr (TSPLOST II, Tier 3; Roundabout; ROW)	100,000	247
Waters Road (Traffic Calming; design)	300,000	247
Mid Broadwell Sidewalk Improvements	900,000	247

Not Recommended at this Time

Unfunded Capital Requests	Unfunded Capital Requests	Budget Book Page #
Public Works <i>continued</i>		
Wills Road Sidewalk Gap	380,000	248
Wills Drive (Sidewalk Improvements; design & ROW)	40,000	248
Waters Road (Sidewalk Improvements; ROW)	100,000	248
Providence Road (Sidewalk Improvements; ROW)	200,000	249
City Hall Generator and Enclosure	1,250,000	249
Alpharetta Community Center (New Generator)	375,000	250
Fire Stations (Facility Maintenance/Improvements)	130,000	250
Public Safety Headquarters Parking Maintenance and Expansion	620,000	250
Trailers (Equipment Replacement)	30,000	251
Operating Initiative - Sr. Engineering tech; +1 FTE (vehicle)	50,000	251
Operating Initiative - Infrastructure Crew; +4 FTE (vehicle)	80,000	252
Operating Initiative - Facility Operations Mgr; +1 FTE (vehicle)	65,000	252
Operating Initiative - Construction Mgr; +1 FTE (vehicle)	50,000	253
Winter Weather Equipment	45,000	254
	\$ 7,080,000	

Not Recommended at this Time



Unfunded Capital Requests	Unfunded Capital Requests	Budget Book Page #
Recreation, Parks & Cultural Services		
Webb Bridge Park Master Plan/Development (design)	\$ 100,000	255
North Park Master Plan/Development (design)	100,000	255
Haynes Bridge Road Park Restroom	400,000	255
Marconi Drive Park Restroom	400,000	256
Club Car Carryall 510 (road ready) Utility Cart	20,000	256
	\$ 1,020,000	
Total Unfunded Capital Requests	\$ 11,170,000	

Not Recommended at this Time



Unfunded Capital Requests

Recreation, Parks & Cultural Services

Webb Bridge Park Master Plan/Development (design)

\$ 100,000

255

North Park Master Plan/Development (design)

100,000

255

Haynes Bridge Road Park Restroom

400,000

255

Marconi Drive Park Restroom

400,000

256

Club Car Carryall 510 (road ready) Utility Cart

20,000

256

\$ 1,020,000

Total Unfunded Capital Requests

\$ 11,170,000



Calendar



■ Council Meetings

- May 5, 2025 2026 Budget Release
- May 19, 2025 Council Budget Workshop
- June 2, 2025 1st Public Hearing/Budget Mtg
 - ✓ 1st Reading of Budget Ordinance
 - ✓ 1st Reading of Millage Rate Ordinance
- June 16, 2025 2nd Public Hearing (11:30am)
- June 16, 2025 3rd Public Hearing/Budget Mtg
 - ✓ 2nd Reading of Budget Ordinance
 - ✓ 2nd Reading of Millage Rate Ordinance

**Budget/Millage
Rate proposal will
require the
following Ads (1st
publication date is
May 22nd)**

- Budget Hearing Ad(s)
- Notice of Tax Increase Ad(s)
- Press Release
- 5-Year Tax Levy Ad



STAFF REPORT

Department: Community Development

Submitted By: Kathi Cook

Meeting Date: June 2, 2025

AGENDA ITEM:

Permanent Alpha Loop Easement Agreement, Civic Space and Public Access Easement Agreement, and First Amendment to Private Development Agreement: Lakeview Development

Consideration of approval of a Permanent Alpha Loop Easement Agreement, Civic Space and Public Access Easement Agreement, and a First Amendment to a previously executed Private Development Agreement between the City of Alpharetta and LWV TPA GA 400, LLC, for The Lakeview Park Development and with authorization for the Mayor to execute all necessary documents.

STAFF RECOMMENDATION:

Approve, as part of the Consent Agenda, a Permanent Alpha Loop Easement Agreement, Civic Space and Public Access Easement Agreement, and a First Amendment to a previously executed Private Development Agreement between the City of Alpharetta and LWV TPA GA 400, LLC, for The Lakeview Park Development and authorize the Mayor to execute all necessary documents.

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 Civic Space and Public Access Easement Agreement is necessary because the Lakeview Development ("Lakeview") would like to give the City a civic space and public access easement to certain areas of their development to benefit the general public. Lakeview has constructed and will maintain and repair certain civic space improvements in the easement area. Further, this agreement outlines conditions and obligations of Lakeview and the City.

The Permanent Alpha Loop Easement and Agreement is necessary because Lakeview would like to grant the City a permanent easement upon their property to permit the Alpha Loop to be utilized by the general public. This agreement outlines conditions and obligations of Lakeview and the City. This easement is for the general public to have access and use of the Alpha Loop in the defined easement area and also allow the City to repair and pay for the maintenance of the Alpha Loop within the easement. However, Lakeview will repair and maintain the landscaping and lighting within the Alpha Loop Easement area.

The First Amendment to the Private Development Agreement is necessary because of the Budget Valuation Update related to an increase in Alpha Loop Construction Costs, which is included as Exhibit D to the Agreement. Originally, the estimated amount was \$1,319,308.20, but those costs have now increased to \$1,533,023.78.

ALTERNATIVES:

Do not approve as part of the Consent Agenda and consider as a new business item.

ATTACHMENTS:

1. First Amendment to Private Development Agreement_LWV TPA GA 400 LLC
2. Lakeview Park Alpha Loop Easement and Agreement_LWV TPA GA 400 LLC
3. Lakeview Park Civic Space Easement and Agreement_LWV TPA GA 400 LLC
4. (2023) Lakeview - Private Development Agreement executed_11.27

FIRST AMENDMENT TO PRIVATE DEVELOPMENT AGREEMENT

This FIRST AMENDMENT TO PRIVATE DEVELOPMENT AGREEMENT (the “**First Amendment**”) is made this ____ day of _____, 2025, by and between the **CITY OF ALPHARETTA, GEORGIA**, a municipal corporation of the State of Georgia (the “**City**”), and **LWV TPA GA 400 LLC**, a Delaware limited liability company (the “**Owner**”) (the City and Owner are hereinafter referred to as the “Parties”).

RECITALS

WHEREAS, the Parties entered into a Private Development Agreement with an Effective Date of April 23, 2024 (the “Agreement”); and

WHEREAS, the initial estimated amount of the Alpha Loop Construction Costs was \$1,319,308.20 (“Alpha Loop Construction Costs”); and

WHEREAS, upon execution of the Agreement, the City established a credit account in the name of the Owner (“Impact Fee Account”); and

WHEREAS, based upon the Alpha Loop Construction Costs, the City credited the Impact Fee Account with the initial amount of \$659,654.00 (“Initial Credit”); and

WHEREAS, on June 13, 2024, Owner drew upon the Impact Fee Account in the full amount of the Initial Credit and as of the date of this First Amendment, the Owner’s Impact Fee Account does not have remaining Impact Fee Credits; and

WHEREAS, the Parties acknowledge and agree that the estimated amount of the Alpha Loop Construction Costs increased from \$1,319,308.20 to \$1,533,023.78; and

WHEREAS, as a result of the increased Alpha Loop Construction Costs, the Parties are entering into this First Amendment to modify a portion of Section 2 of the Agreement and replace the Budget Valuation Update as shown on Exhibit “D” attached to the Agreement; and

WHEREAS, pursuant to Section 4(f) of the Agreement, the Agreement may be amended, modified, or terminated at any time by a declaration in writing, executed and acknowledged by all parties to the Agreement or their successors or assigns.

AGREEMENT

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the receipt, adequacy, and sufficiency of which are hereby acknowledged, the parties hereto agree, and covenant as follows:

1. Capitalized Terms. Capitalized defined terms used in this First Amendment and not otherwise defined herein shall have the meaning attributed to them in the Agreement.

2. Section 2 of the Agreement is amended by deleting the second sentence in its entirety and replacing it with the following language:

“The parties acknowledge and agree that the estimated amount of such Alpha Loop Construction Costs is \$1,533,023.78, as shown on that certain Lakeview Development Agreement Impact Fee Credit Valuation Summary which is attached hereto and incorporated herein by reference as Exhibit “D” (the “Budget Valuation Update”).”

3. The Budget as shown on Exhibit “D” attached to the Agreement is deleted in its entirety and replaced with the new Budget Valuation Update which is attached hereto and incorporated herein by reference as Exhibit “D.”
4. Ratification. By executing this First Amendment, the parties are ratifying the Agreement in its entirety, except for those sections that are modified via this First Amendment.

IN WITNESS WHEREOF, Owner and the City have executed this First Amendment as of the day and year first above written.

LWV TPA GA 400 LLC

CITY OF ALPHARETTA, GEORGIA

By: _____

By: _____

Name: _____

Jim Gilvin, Mayor

Title: _____

Attest:

Attest:

By: _____

By: _____

Name: _____

Name: Lauren Shapiro, City Clerk

Title: _____

[Affix Corporate Seal]

[Affix City Seal]

EXHIBIT “D”

BUDGET VALUATION UPDATE

Exhibit D
Lakeview Development Agreement
Impact Fee Credit Valuation Summary

Line Item	Improvement Detail/Title Provided in Written Request	Requested Improvements:	Vendor(s)	Applicable CIE Project	Credit Account	QTY Given for Credit (# or SF)	* Price per QTY (\$)	+ Adjusted Cost(s) Given	= Credits Given	vs. Credits Requested					
A CPC HQ Alpha Loop Segment	Colonial Pipeline Segment (Built 2021)	Alpha Loop	Brassfield & Gorrie	Alpha Loop City Trail	Recreation and Parks	See below	See below	\$0.00	\$153,155.24	\$153,155.24					
	Design - Civil					0	\$0.00	\$0.00	\$0.00						
	Design - Hardscapes					0	\$0.00	\$0.00	\$0.00						
	Hardscapes (in SF)					7584	\$9.61	\$0.00	\$72,882.24						
	Joint Sealant (in LF)					632	\$3.00	\$0.00	\$1,896.00						
	Lighting - Fixtures (cost per unit)					17	\$3,065.00	\$0.00	\$52,105.00						
	Lighting - Conduit/Wiring (in LF)					821	\$32.00	\$0.00	\$26,272.00						
B Lakeview Alpha Loop Segment	Design - Civil, Original Design (LS)	Alpha Loop	Kimley Horn (Civil)	Alpha Loop City Trail	Recreation and Parks	See below	See below	\$0.00	\$47,223.00	\$47,223.00					
	Invoice No. 015002032-0221					0	\$5,500.00	\$0.00	\$0.00						
	Invoice No. 015002032-0321					0	\$63,486.53	\$0.00	\$0.00						
	Invoice No. 015002032-0421					0	\$92,727.18	\$0.00	\$0.00						
	Invoice No. 015002032-0521					0	\$56,749.79	\$0.00	\$0.00						
	Invoice No. 015002032-0122					0	\$75,431.52	\$0.00	\$0.00						
	Invoice No. 015002032-0422					0	\$58,964.83	\$0.00	\$0.00						
	Invoice No. 015002032-0822, Task 7					1	\$32,000.00	\$0.00	\$32,000.00						
	Invoice No. 015002032-0822, Task 12					1	\$15,223.00	\$0.00	\$15,223.00						
	Invoice No. 015002032-0921					0	\$119,216.51	\$0.00	\$0.00						
	Invoice No. 015002032-1121					0	\$45,717.62	\$0.00	\$0.00						
	C Lakeview Alpha Loop Segment					Design - Civil, Redesign from CPC Requested re-alignment (LS)	Alpha Loop	Kimley Horn (Civil)	Alpha Loop City Trail	Recreation and Parks	See below	See below	\$0.00	\$70,261.12	\$70,261.12
Invoice No. 015002032-0824		1	\$27,329.55	\$0.00	\$27,329.55										
Invoice No. 015002032-0124		1	\$3,425.00	\$0.00	\$3,425.00										
Invoice No. 015002032-0524		1	\$22,572.42	\$0.00	\$22,572.42										
Invoice No. 015002032-0624		1	\$8,434.15	\$0.00	\$8,434.15										
Invoice No. 015002032-1223		1	\$8,500.00	\$0.00	\$8,500.00										
D Lakeview Alpha Loop Segment	Design - Hardscapes (LS)	Alpha Loop	Site Solutions (Landscape Architect)	Alpha Loop City Trail	Recreation and Parks	See below	See below	\$0.00	\$41,250.00	\$47,562.50					
	Invoice No. 2021152					0	\$19,681.25	\$0.00	\$0.00						
	Invoice No. 2022108					0	\$9,900.00	\$0.00	\$0.00						
	Invoice No. 2022143					0	\$9,900.00	\$0.00	\$0.00						
	Invoice No. 2022168					0	\$9,900.00	\$0.00	\$0.00						
	Invoice No. 2022288					0	\$13,612.50	\$0.00	\$0.00						
	Invoice No. 2022325					0	\$4,950.00	\$0.00	\$0.00						
	Invoice No. 2022347					0	\$11,137.50	\$0.00	\$0.00						
	Invoice No. 2022387					0	\$4,950.00	\$0.00	\$0.00						
	Invoice No. 2022436					0	\$1,237.50	\$0.00	\$0.00						
	Invoice No. 2023222					1	\$41,250.00	\$0.00	\$41,250.00						
	Invoice No. 2021327					0	\$45,375.00	\$0.00	\$0.00						
	Invoice No. 2021404					0	\$22,687.50	\$0.00	\$0.00						
E Lakeview Alpha Loop Segment	Design - Hardscapes, Redesign from CPC Requested re-alignment (LS)	Alpha Loop	Site Solutions (Landscape Architect)	Alpha Loop City Trail	Recreation and Parks	See below	See below	\$0.00	\$16,592.50	\$16,592.50					
	Invoice No. 2024193					1	\$15,282.50	\$0.00	\$15,282.50						
	Invoice No. 2024233					1	\$1,310.00	\$0.00	\$1,310.00						
	Invoice No. 2024400					0	\$1,620.00	\$0.00	\$0.00						
F Lakeview Alpha Loop Segment	Stream Buffer Variance Scope of Services (LS) Invoice No. 12703	Alpha Loop	Corblu	Alpha Loop City Trail	Recreation and Parks	1	\$9,028.20	\$0.00	\$9,028.20	\$9,028.20					
G Lakeview Alpha Loop Segment	Construction Material Testing (LS)	Alpha Loop	Terracon	Alpha Loop City Trail	Recreation and Parks	See below	See below	\$0.00	\$23,390.00	\$16,587.50					
	Invoice No. TM98634					1	\$7,335.00	\$0.00	\$7,335.00						
	Invoice No. TN19081					1	\$7,653.75	\$0.00	\$7,653.75						
	Invoice No. TN34066					1	\$2,822.50	\$0.00	\$2,822.50						
	Invoice No. TN47906					1	\$3,416.25	\$0.00	\$3,416.25						
	Invoice No. TN51673					1	\$2,162.50	\$0.00	\$2,162.50						
H Lakeview Alpha Loop Segment	Arborist Consultation and Work Service Fees (LS)	Alpha Loop	Arborguard	Alpha Loop City Trail	Recreation and Parks	See below	See below	\$0.00	\$6,650.00	\$11,500.00					
	Invoice No. 917862551					1	\$3,515.00	\$0.00	\$3,515.00						
	Invoice No. 918481307					1	\$475.00	\$0.00	\$475.00						
	Invoice No. 918901155					1	\$665.00	\$0.00	\$665.00						
	Invoice No. 919101577					1	\$950.00	\$0.00	\$950.00						
	Invoice No. 919258736					1	\$1,045.00	\$0.00	\$1,045.00						
I Lakeview Alpha Loop Segment	Various Invoices for Erosion Control and Structural Services	Alpha Loop	Gibson Hardscape & Landscape	Alpha Loop City Trail	Recreation and Parks	See below	See below	\$0.00	\$1,118,490.72	\$1,133,629.76					
	Erosion Control at Lake - Double Row Silt Fencing (LF)					3836	\$4.26	\$0.00	\$16,341.36						
	Tree Protection Fencing (LF)					2619	\$8.16	\$0.00	\$21,371.04						
	Demo/Clearing - Trees (LS)					1	\$115,000.00	\$0.00	\$115,000.00						
	Demo - Existing Sidewalk (SF)					9175	\$5.89	\$0.00	\$54,040.75						
	Access Road Build and Repair (LS)					1	\$82,884.74	\$0.00	\$82,884.74						
	Grading (LS)					1	\$29,000.00	\$0.00	\$29,000.00						
	Landscape (LS)					1	\$59,688.15	\$0.00	\$59,688.15						
	Hardscapes (SF)					20928	\$14.99	\$0.00	\$313,710.72						
	Root Bridging (LS)					1	\$146,361.00	\$0.00	\$146,361.00						
	Joint Sealant (LF)					1744	\$3.00	\$0.00	\$5,232.00						
	Retaining Walls (Required for 12' Width Hardscape) (LS)					1	\$274,860.96	\$0.00	\$274,860.96						
	J Lakeview Alpha Loop Segment					Lighting - Fixtures/Conduit/Wiring (LS)	Alpha Loop	Titan Electric	Alpha Loop City Trail	Recreation and Parks	1	\$46,983.00	\$0.00	\$46,983.00	\$46,983.00
						Invoice No. 92630									
TOTAL INFRASTRUCTURE									\$1,533,023.78	\$1,552,522.82					

Line Item	LAND	Grantor/Designator	Applicable CIE Project	Credit Account	Total Acreage	Estimated Value (in \$ per acre)	Purchase Price (in \$ per acre)	Impact Fee Factor, IFF (%)	Impact Total (Purchase Price x IFF)
N/A	N/A	N/A	N/A	N/A	0	\$0.00	\$0.00	20%	\$0.00
TOTAL LAND								Credits Given	Credits Requested
								\$0.00	\$0.00
TOTAL IMPACT FEE CREDITS								Credits Given	Credits Requested
								\$1,533,023.78	\$1,552,522.82

Initial _____ Date _____

City Attorney _____

Mayor _____

LWV TPA GA 400 LLC _____

Exhibit D-1
Lakeview Development Agreement
Credits Given - Recreation & Parks Impact Fees

Line Item	Improvement Detail/Title Provided in Written Request	Requested Improvements:	Vendor(s)	Applicable CIE Project	Credit Account	QTY Given for Credit (# or SF)	* Price per QTY (\$)	+ Adjusted Cost(s) Given	= Credits Given	vs. Credits Requested					
A CPC HQ Alpha Loop Segment	Colonial Pipeline Segment (Built 2021)	Alpha Loop	Brassfield & Gorrie	Alpha Loop City Trail	Recreation and Parks	See below	See below		\$153,155.24	\$153,155.24					
	Design - Civil					0	\$0.00	\$0.00	\$0.00						
	Design - Hardscapes					0	\$0.00	\$0.00	\$0.00						
	Hardscapes (in SF)					7584	\$9.61	\$0.00	\$72,882.24						
	Joint Sealant (in LF)					632	\$3.00	\$0.00	\$1,896.00						
	Lighting - Fixtures (cost per unit)					17	\$3,065.00	\$0.00	\$52,105.00						
	Lighting - Conduit/Wiring (in LF)					821	\$32.00	\$0.00	\$26,272.00						
	Design - Civil, Original Design (LS)					See below	See below	\$0.00	\$47,223.00	\$47,223.00					
	Invoice No. 015002032-0221					0	\$5,500.00	\$0.00	\$0.00						
	Invoice No. 015002032-0321					0	\$63,486.53	\$0.00	\$0.00						
B Lakeview Alpha Loop Segment	Invoice No. 015002032-0421	Alpha Loop	Kimley Horn (Civil)	Alpha Loop City Trail	Recreation and Parks	0	\$92,727.18	\$0.00	\$0.00						
	Invoice No. 015002032-0521					0	\$56,749.79	\$0.00	\$0.00						
	Invoice No. 015002032-0122					0	\$75,431.52	\$0.00	\$0.00						
	Invoice No. 015002032-0422					0	\$58,964.83	\$0.00	\$0.00						
	Invoice No. 015002032-0822, Task 7					1	\$32,000.00	\$0.00	\$32,000.00						
	Invoice No. 015002032-0822, Task 12					1	\$15,223.00	\$0.00	\$15,223.00						
	Invoice No. 015002032-0921					0	\$119,216.51	\$0.00	\$0.00						
	Invoice No. 015002032-1121					0	\$45,717.62	\$0.00	\$0.00						
	Design - Civil, Redesign from CPC Requested re-alignment (LS)					See below	See below	\$0.00	\$70,261.12	\$70,261.12					
	C Lakeview Alpha Loop Segment					Invoice No. 015002032-0824	Alpha Loop	Kimley Horn (Civil)	Alpha Loop City Trail	Recreation and Parks	1	\$27,329.55	\$0.00	\$27,329.55	
Invoice No. 015002032-0124		1	\$3,425.00	\$0.00	\$3,425.00										
Invoice No. 015002032-0524		1	\$22,572.42	\$0.00	\$22,572.42										
Invoice No. 015002032-0624		1	\$8,434.15	\$0.00	\$8,434.15										
Invoice No. 015002032-1223		1	\$8,500.00	\$0.00	\$0.00										
D Lakeview Alpha Loop Segment	Design - Hardscapes (LS)	Alpha Loop	Site Solutions (Landscape Architect)	Alpha Loop City Trail	Recreation and Parks	See below	See below	\$0.00	\$41,250.00	\$47,562.50					
	Invoice No. 2021152					0	\$19,681.25	\$0.00	\$0.00						
	Invoice No. 2022108					0	\$9,900.00	\$0.00	\$0.00						
	Invoice No. 2022143					0	\$9,900.00	\$0.00	\$0.00						
	Invoice No. 2022168					0	\$9,900.00	\$0.00	\$0.00						
	Invoice No. 2022288					0	\$13,612.50	\$0.00	\$0.00						
	Invoice No. 2023225					0	\$4,950.00	\$0.00	\$0.00						
	Invoice No. 2023247					0	\$11,137.50	\$0.00	\$0.00						
	Invoice No. 2023287					0	\$4,950.00	\$0.00	\$0.00						
	Invoice No. 2022436					0	\$1,237.50	\$0.00	\$0.00						
	Invoice No. 2023222					1	\$41,250.00	\$0.00	\$41,250.00						
	Invoice No. 2021327					0	\$45,375.00	\$0.00	\$0.00						
	Invoice No. 2021404					0	\$22,687.50	\$0.00	\$0.00						
	E Lakeview Alpha Loop Segment					Design - Hardscapes, Redesign from CPC Requested re-alignment (LS)	Alpha Loop	Site Solutions (Landscape Architect)	Alpha Loop City Trail	Recreation and Parks	See below	See below	\$0.00	\$16,592.50	\$16,592.50
						Invoice No. 2024193					1	\$15,282.50	\$0.00	\$15,282.50	
Invoice No. 2024233		1	\$1,310.00	\$0.00	\$1,310.00										
Invoice No. 2024400		0	\$1,620.00	\$0.00	\$0.00										
F Lakeview Alpha Loop Segment	Stream Buffer Variance Scope of Services (LS)	Alpha Loop	Corblu	Alpha Loop City Trail	Recreation and Parks	1	\$9,028.20	\$0.00	\$9,028.20	\$9,028.20					
	Invoice No. 12703														
G Lakeview Alpha Loop Segment	Construction Material Testing (LS)	Alpha Loop	Terracon	Alpha Loop City Trail	Recreation and Parks	See below	See below	\$0.00	\$23,390.00	\$16,587.50					
	Invoice No. TN498634					1	\$7,335.00	\$0.00	\$7,335.00						
	Invoice No. TN19081					1	\$7,653.75	\$0.00	\$7,653.75						
	Invoice No. TN34066					1	\$2,822.50	\$0.00	\$2,822.50						
	Invoice No. TN47906					1	\$3,416.25	\$0.00	\$3,416.25						
	Invoice No. TN51673					1	\$2,162.50	\$0.00	\$2,162.50						
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	Invoice No. 917862551					1	\$3,515.00	\$0.00	\$3,515.00						
	Invoice No. 918487307					1	\$475.00	\$0.00	\$475.00						
	Invoice No. 91801155					1	\$665.00	\$0.00	\$665.00						
	Invoice No. 919101577					1	\$950.00	\$0.00	\$950.00						
	Invoice No. 919258736					1	\$1,045.00	\$0.00	\$1,045.00						
I Lakeview Alpha Loop Segment	Various Invoices for Erosion Control and Structural Services	Alpha Loop	Gibson Hardscape & Landscape	Alpha Loop City Trail	Recreation and Parks	See below	See below	\$0.00	\$1,118,490.72	\$1,133,629.76					
	Erosion Control at Lake - Double Row Silt Fencing (LF)					3836	\$4.26	\$0.00	\$16,341.36						
	Tree Protection Fencing (LF)					2619	\$8.16	\$0.00	\$21,371.04						
	Demo/Clearing - Trees (LS)					1	\$115,000.00	\$0.00	\$115,000.00						
	Demo - Existing Sidewalk (SF)					9175	\$5.89	\$0.00	\$54,040.75						
	Access Road Build and Repair (LS)					1	\$82,884.74	\$0.00	\$82,884.74						
	Grading (LS)					1	\$29,000.00	\$0.00	\$29,000.00						
	Landscaping (LS)					1	\$59,688.15	\$0.00	\$59,688.15						
	Hardscapes (SF)					20928	\$14.99	\$0.00	\$313,710.72						
	Root Bridging (LS)					1	\$146,361.00	\$0.00	\$146,361.00						
	Joint Sealant (LF)					1744	\$3.00	\$0.00	\$5,232.00						
	Retaining Walls (Required for 12' Width Hardscape) (LS)					1	\$274,860.96	\$0.00	\$274,860.96						
	J Lakeview Alpha Loop Segment					Lighting - Fixtures/Conduit/Wiring (LS)	Alpha Loop	Titan Electric	Alpha Loop City Trail	Recreation and Parks	1	\$46,983.00	\$0.00	\$46,983.00	\$46,983.00
						Invoice No. 92630									
TOTAL INFRASTRUCTURE									\$1,533,023.78	\$1,552,522.82					

Line Item	LAND	Grantor/Designator	Applicable CIE Project	Credit Account	Total Acreage	Estimated Value (in \$ per acre)	Purchase Price (in \$ per acre)	Impact Fee Factor, IFF (%)	Impact Total (Purchase Price x IFF)
N/A	N/A	N/A	N/A	N/A	0	\$0.00	\$0.00	20%	\$0.00
TOTAL LAND								Credits Given	Credits Requested
								\$0.00	\$0.00
TOTAL IMPACT FEE CREDITS								Credits Given	Credits Requested
								\$1,533,023.78	\$1,552,522.82

Initial _____ Date _____

City Attorney _____

Mayor _____

LWV TPA GA 400 LLC _____

Credits Given - Roads Impact Fees

		Given	Requested
TOTAL IMPACT FEE CREDITS	\$0.00	\$0.00	\$0.00

Initial

Date _____

City Attorney
Mayor
LWV TPA GA 400 LLC

Exhibit D-3
Lakeview Development Agreement
Credits Given - Public Safety Impact Fees

[illegible]

	Initial	Date
City Attorney		
Mayor		
LWW TPA GA 400 LLC		

AFTER RECORDING, RETURN TO:

Jeffrey M. Strickland, Esq.
Jarrard & Davis, LLP
222 Webb Street
Cumming, GA 30040

STATE OF GEORGIA

COUNTY OF FULTON

PERMANENT ALPHA LOOP EASEMENT AND AGREEMENT

This Permanent Alpha Loop Easement and Agreement is made and entered into this ____ day of _____, 2025, by **LWV TPA GA 400 LLC**, a Delaware limited liability company (the “Grantor”) and the **CITY OF ALPHARETTA**, a municipal corporation of the State of Georgia (the “City” or “Grantee”).

WITNESSETH:

WHEREAS, the City has heretofore established and approved a master plan for the development of a series of nature trails, paths and walkways throughout the City (the “Alpha Loop”); and

WHEREAS, Grantor is the owner of all that tract or parcel of land lying and being in Land Lots 744, 745, 752 and 753, 1st District, 2nd Section, Fulton County, Georgia, being in the City of Alpharetta, and being more particularly described in the attached Exhibit “A”, which Exhibit “A” is incorporated herein by this reference (the “Grantor Property”); and

WHEREAS, Grantor desires to grant to the City a permanent easement (the “Alpha Loop Easement”) in and to a portion of the Grantor Property comprising a portion of the Alpha Loop, as more particularly described on Exhibit “B” attached hereto and incorporated herein by reference (the “Alpha Loop Easement Area”) to permit the Alpha Loop to be utilized by the general public; and

WHEREAS, the City, by accepting and recording this Permanent Alpha Loop Easement and Agreement (the “Agreement”), agrees to accept the grant and dedication under the terms hereinafter specified.

NOW, THEREFORE, in consideration of the premises, Grantor has donated, granted,

remised, released and conveyed, and by these presents does hereby donate, grant, remise, release and convey unto the City, permanent, non-exclusive perpetual easements in, to, over and through the Alpha Loop Easement Area, subject to the following terms, covenants, conditions, restrictions and reservations:

(a) The Alpha Loop Easement Area shall be used for passive public recreation purposes and uses only, which shall be limited to walking, hiking, jogging, bicycle riding, and similar activities. Members of the general public shall have free access and use of the Alpha Loop Easement Area for the purposes herein specified, subject to the laws and ordinances of the City, this Agreement, and the City's master plan for the Alpha Loop; provided, that this instrument shall not be construed to permit the City or the public at large to access any of the Grantor Property other than the Alpha Loop Easement Area.

(b) The City shall have the right in its reasonable discretion to repair, maintain and replace within the Alpha Loop Easement Area, the existing trails, paths, bikeways and walkways comprising the Alpha Loop, together with directional and instructive signs, trail markers, litter receptacles, and other convenience facilities consistent with the City's master plan for the Alpha Loop System, provided, however, in the event the City damages the Grantor Property in connection with the City's exercise of the foregoing right, then the City shall repair such damage at its expense. All repair, maintenance and replacement within the Alpha Loop Easement Area by the City shall be conducted (i) at its sole cost and expense, (ii) in a good and workmanlike manner, (iii) in accordance with all laws, rules and regulations, and (iv) subject to this Agreement and to all existing recorded reservations, encumbrances, easements and rights of others in and to the Alpha Loop Easement Area. For the avoidance of doubt, Grantor shall have no obligation to perform the repairs, maintenance or replacement set forth in this paragraph.

(c) Grantor shall repair, maintain and replace all existing landscaping and lighting within the Alpha Loop Easement Area. All landscape repair, maintenance and replacement within the Alpha Loop Easement Area by Grantor shall be conducted (i) at its sole cost and expense, (ii) in a good and workmanlike manner, (iii) in accordance with all laws, rules and regulations, and (iv) subject to this Agreement and to all existing recorded reservations, encumbrances, easements and rights of others in and to the Alpha Loop Easement Area. The foregoing notwithstanding, in the event that damage is caused by public users of the Alpha Loop Easement Area, then the City shall reimburse Grantor for Grantor's reasonable out-of-pocket expenses incurred in connection with such maintenance, repairs or replacements.

(d) The City, at its sole cost and expense, shall have the sole right and responsibility to control, operate and maintain the Alpha Loop System within the Alpha Loop Easement Area, including but not limited to, removing all trash, debris and rubbish therefrom in order to keep the Alpha Loop Easement Area in a safe, clean and sightly condition, and the City shall not permit any liens to attach against the Grantor Property. If any such liens attach to the Grantor Property through the acts or omissions of the City, whether directly or indirectly, the City will promptly cause such liens to be removed from title and provide Grantor with evidence thereof satisfactory to Grantor.

(e) Grantor and the City acknowledge and agree that Grantor retains and owns the Grantor Property. For the benefit of Grantor, its employees, agents, representatives, tenants,

contractors, licensees, invitees, successors and/or assigns and the Grantor Property, Grantor hereby reserves the right to continue to use the Alpha Loop Easement Area for all purposes not materially inconsistent with this Alpha Loop Easement and the City's operation of the Alpha Loop System.

(f) The City warrants and agrees that the presence of this Alpha Loop Easement upon the Grantor Property shall not negatively diminish, impact, affect or impair any density or green space calculations for any current or future use or development of the Grantor Property. The City warrants and agrees that, to the best of its knowledge, the Grantor's current use of the Grantor Property conforms with all zoning and land use ordinances and regulations applicable thereto.

(g) If it is judicially determined that the City has abandoned the Alpha Loop Easement, the Alpha Loop Easement granted by this Agreement shall terminate and the City shall execute and record in the appropriate public records such instruments as Grantor may reasonably request in confirmation thereof.

(h) To the extent permitted by law, the City hereby indemnifies and holds Grantor harmless from and against any cost, expense, loss, damage, liability, claim and cause of action, including reasonable attorneys' fees and court costs (collectively, the "Losses") to the extent arising or resulting from the uses of the Alpha Loop Easement Area granted hereunder to the City, provided that in no event shall such indemnity apply to Losses caused by the negligent, wrongful, reckless, or intentional act or omission of Grantor, or any of its employees, agents, contractors, invitees, licensees, lessees or tenants.

To have and to hold the Alpha Loop Easement unto the City, subject to the reservations contained herein.

And the Grantor will warrant and forever defend the easement rights herein granted to the City against the claims of all persons claiming, owning or holding by, through or under Grantor, but not otherwise.

This Agreement shall be governed and construed in accordance with the laws of the State of Georgia.

The provisions contained herein shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.

[Signatures commence on following page]

IN WITNESS WHEREOF, Grantor has hereunto set its hand and seal on the day and year first written above.

GRANTOR:

LWV TPA GA 400 LLC

By: LWV TPA GA 400 Holdings, LLC, a
Delaware limited liability company, its sole
member

By: TG GA 400 LLC, a Georgia limited liability
company, its Manager

By: _____

Name: J. Bradford Smith

Title: Manager

Signed and sealed
in the presence of:

Unofficial Witness

Notary Public
My commission expires:

(Affix Notary Stamp)

[SIGNATURES CONTINUED ON FOLLOWING PAGE]

[SIGNATURES CONTINUED FROM PREVIOUS PAGE]

IN WITNESS WHEREOF, the City has hereunto set its hand and seal and has acknowledged and accepted delivery of the Agreement this ____ day of _____, 20__.

GRANTEE:

**CITY OF ALPHARETTA, a municipal
corporation of the State of Georgia**

By: _____
Jim Gilvin, Mayor

Attest: _____
City Clerk

[Affix City Seal]

EXHIBIT A

Grantor Property Legal Description

DESCRIPTION OF PROPERTY
GA 400 CENTER / LAKEVIEW PARK / TECH 360
LOT 4D-OVERALL

ALL OF THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOTS 744, 745, 752 & 753 OF THE 1ST DISTRICT, 2ND SECTION, CITY OF ALPHARETTA, FULTON COUNTY, GEORGIA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN IRON PIN PLACED (1/2" REBAR W/CAP) LOCATED AT THE MOST SOUTHERLY MARGIN OF THE CURVED INTERSECTION FORMED BY THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W, PLAT BOOK 209, PAGE 41) AND THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF HAYNES BRIDGE ROAD (VARIABLE R/W) AND PROCEED IN A SOUTHEASTERLY AND SOUTHWESTERLY DIRECTION ALONG THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF HAYNES BRIDGE ROAD (VARIABLE R/W) THE FOLLOWING COURSE AND DISTANCES:

- 1) 56.63 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 4507.13 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 27°40'41" EAST, 56.63 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP);
- 2) THENCE SOUTH 33°32'09" EAST FOR A DISTANCE OF 92.95 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP);
- 3) THENCE SOUTH 63°50'42" WEST FOR A DISTANCE OF 9.01 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP);
- 4) THENCE 364.78 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 4509.13 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 23°49'43" EAST, 364.68 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND LOCATED ON THE NORTHWESTERLY RIGHT-OF-WAY LINE OF GEORGIA 400 (VARIABLE R/W, PROJECT NO. APD-F-056-I(6)); THENCE DEPARTING SAID SOUTHWESTERLY RIGHT-OF-WAY LINE OF HAYNES BRIDGE ROAD (VARIABLE R/W) AND PROCEED IN A SOUTHWESTERLY & SOUTHERLY DIRECTION ALONG SAID NORTHWESTERLY RIGHT-OF-WAY LINE OF GEORGIA 400 (VARIABLE R/W) THE FOLLOWING COURSE AND DISTANCES:

- 1) SOUTH 39°23'33" WEST FOR A DISTANCE OF 53.11 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
- 2) THENCE SOUTH 02°53'30" WEST FOR A DISTANCE OF 113.88 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
- 3) THENCE SOUTH 27°29'06" WEST FOR A DISTANCE OF 66.46 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
- 4) THENCE SOUTH 77°33'49" WEST FOR A DISTANCE OF 135.42 FEET TO AN IRON PIN FOUND (7/8" OPEN TOP PIPE);
- 5) THENCE SOUTH 76°59'48" WEST FOR A DISTANCE OF 122.49 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
- 6) THENCE SOUTH 60°55'26" WEST FOR A DISTANCE OF 90.77 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
- 7) THENCE SOUTH 28°21'35" WEST FOR A DISTANCE OF 248.66 FEET TO AN IRON PIN FOUND (3/4" SQUARE ROD);
- 8) THENCE SOUTH 28°07'18" WEST FOR A DISTANCE OF 493.06 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;

9) THENCE SOUTH 67°55'34" WEST FOR A DISTANCE OF 233.45 TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
10) THENCE SOUTH 60°45'04" WEST FOR A DISTANCE OF 114.02 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
11) THENCE SOUTH 65°05'28" WEST FOR A DISTANCE OF 4.60 FEET TO AN IRON PIN FOUND (3/8" SQUARE ROD);
12) THENCE SOUTH 64°06'50" WEST FOR A DISTANCE OF 296.05 FEET TO AN IRON PIN FOUND (1-1/8" CRIMPED TOP PIPE) ON THE SOUTHERLY LINE OF LAND LOT 744 (SAID LINE BEING COMMON TO LAND LOTS 743 & 744);

THENCE DEPARTING SAID NORTHWESTERLY RIGHT-OF-WAY LINE OF GEORGIA 400 AND PROCEED NORTH 87°59'14" WEST ALONG THE SOUTHERLY LINE OF LAND LOT 744 (SAID LINE BEING COMMON TO LAND LOTS 743 & 744) FOR A DISTANCE OF 814.59 FEET TO AN IRON PIN FOUND (5/8" OPEN TOP PIPE) LOCATED AT THE SOUTHWESTERLY CORNER OF LAND LOT 744 (SAID CORNER BEING COMMON TO LAND LOTS 699, 700, 743 & 744); THENCE IN A NORTHERLY DIRECTION ALONG THE WESTERLY LINE OF LAND LOT 744 (SAID LINE BEING COMMON TO LAND LOTS 699 & 744) THE FOLLOWING COURSES AND DISTANCES:

1) NORTH 00°48'49" EAST FOR A DISTANCE OF 833.90 FEET TO AN IRON PIN FOUND (1/2" OPEN TOP PIPE WITH CAP & TACK);
2) THENCE NORTH 02°18'29" EAST FOR A DISTANCE OF 435.55 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP);

THENCE DEPARTING THE WESTERLY LINE OF LAND LOT 744 (SAID LINE BEING COMMON TO LAND LOTS 699 & 744) AND PROCEED SOUTH 60°04'16" EAST FOR A DISTANCE OF 305.89 FEET TO A POINT; THENCE SOUTH 39°44'27" EAST FOR A DISTANCE OF 9.36 FEET TO A POINT; THENCE NORTH 44°20'42" EAST FOR A DISTANCE OF 175.28 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE SOUTH 16°52'44" WEST FOR A DISTANCE OF 214.39 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE 47.03 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 62.28 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 40°55'03" EAST, 45.92 FEET TO A POINT; THENCE 103.37 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 89.75 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 29°33'09" EAST, 97.75 FEET TO A POINT; THENCE 72.73 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 80.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 22°36'11" EAST, 70.25 FEET TO A POINT; THENCE 138.04 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 122.66 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 80°53'18" EAST, 130.87 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE SOUTH 48°07'16" EAST FOR A DISTANCE OF 205.89 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE NORTH 41°52'44" EAST FOR A DISTANCE OF 294.00 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE NORTH 48°07'16" WEST FOR A DISTANCE OF 326.08 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE 94.16 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 83.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 15°37'16" WEST, 89.19 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE NORTH 16°52'44" EAST FOR A DISTANCE OF 170.47 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE NORTH 35°42'05" EAST FOR A DISTANCE OF 27.82 FEET TO AN IRON PIN PLACED (1/2" REBAR

W/CAP);THENCE NORTH 83°13'01" EAST FOR A DISTANCE OF 47.47 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP) ON THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W, PLAT BOOK 209, PAGE 41); THENCE IN A SOUTHEASTERLY, EASTERLY AND NORTHEASTERLY DIRECTION ALONG THE SOUTHWESTERLY, SOUTHERLY AND SOUTHEASTERLY RIGHT-OF WAY LINE OF SAID LAKEVIEW PARKWAY (100' R/W, PLAT BOOK 209, PAGE 41) THE FOLLOWING COURSES AND DISTANCES:

- 1) 751.49 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 632.50 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 84°02'08" EAST, 708.06 FEET TO A POINT;
- 2) THENCE NORTH 49°59'53" EAST FOR A DISTANCE OF 160.00 FEET TO A POINT;
- 3) THENCE 215.83 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 4818.16 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 51°16'53" EAST, 215.81 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP) ON THE MOST NORTHERLY MARGIN OF THE CURVED INTERSECTION FORMED BY THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W, PLAT BOOK 209, PAGE 41) AND THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF HAYNES BRIDGE ROAD (VARIABLE R/W);

THENCE ALONG SAID CURVED INTERSECTION 173.48 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 100.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 77°44'12" EAST, 152.53 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP) AND THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 48.71676 ACRES OR 2,122,102 SQUARE FEET.

EXHIBIT B

Alpha Loop Easement Area Legal Description and Dedication Plat

[see attached]

WATTS & BROWNING ENGINEERS, INC.

CIVIL ENGINEERS & LAND SURVEYORS
1349 OLD 41 HWY NW STE 225
MARIETTA, GEORGIA 30060

PHONE: (678) 324-6192
FAX: (770) 694-6870

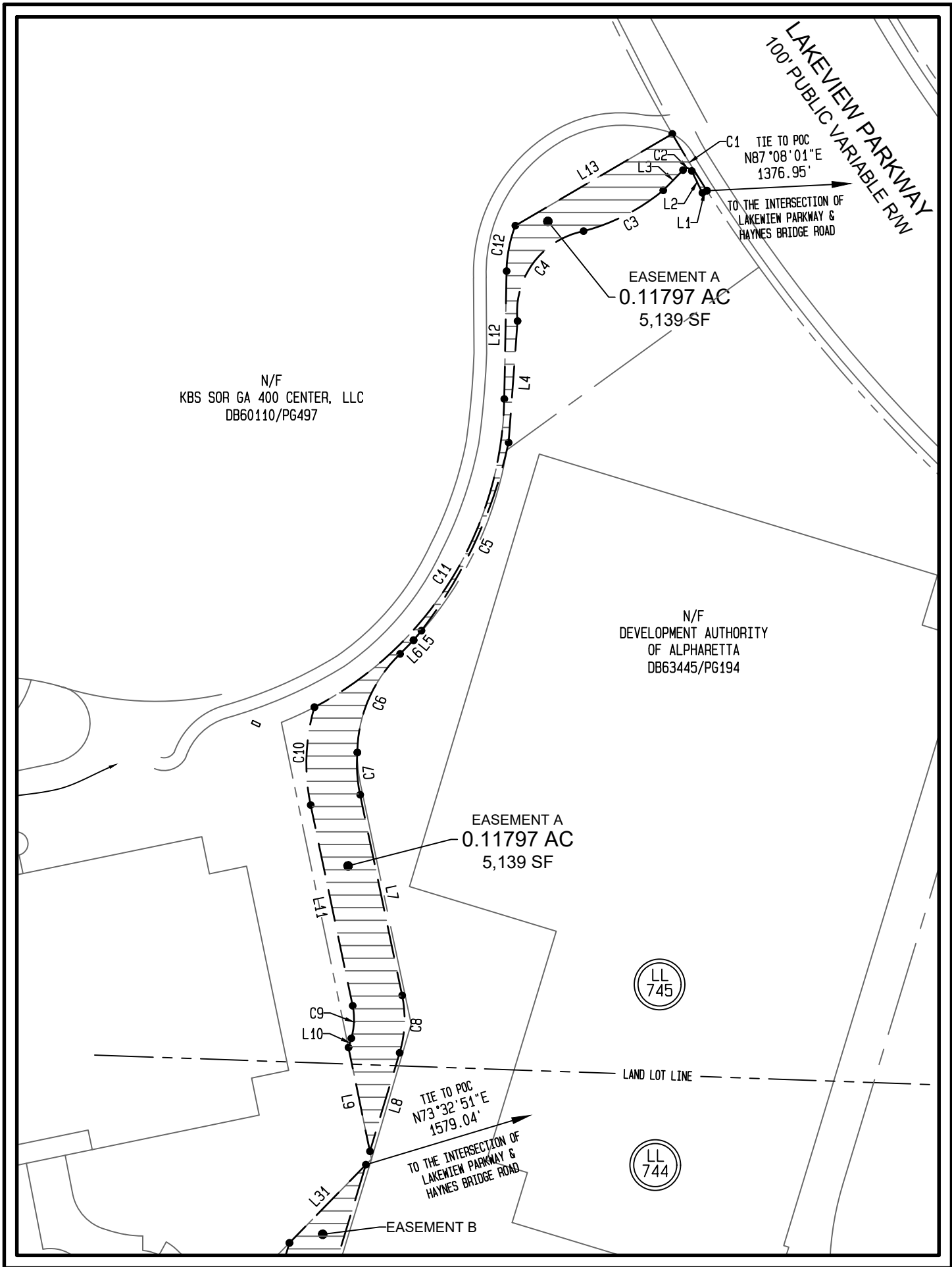
WWW.WBENGR.COM
LSF000429 - PEF000714

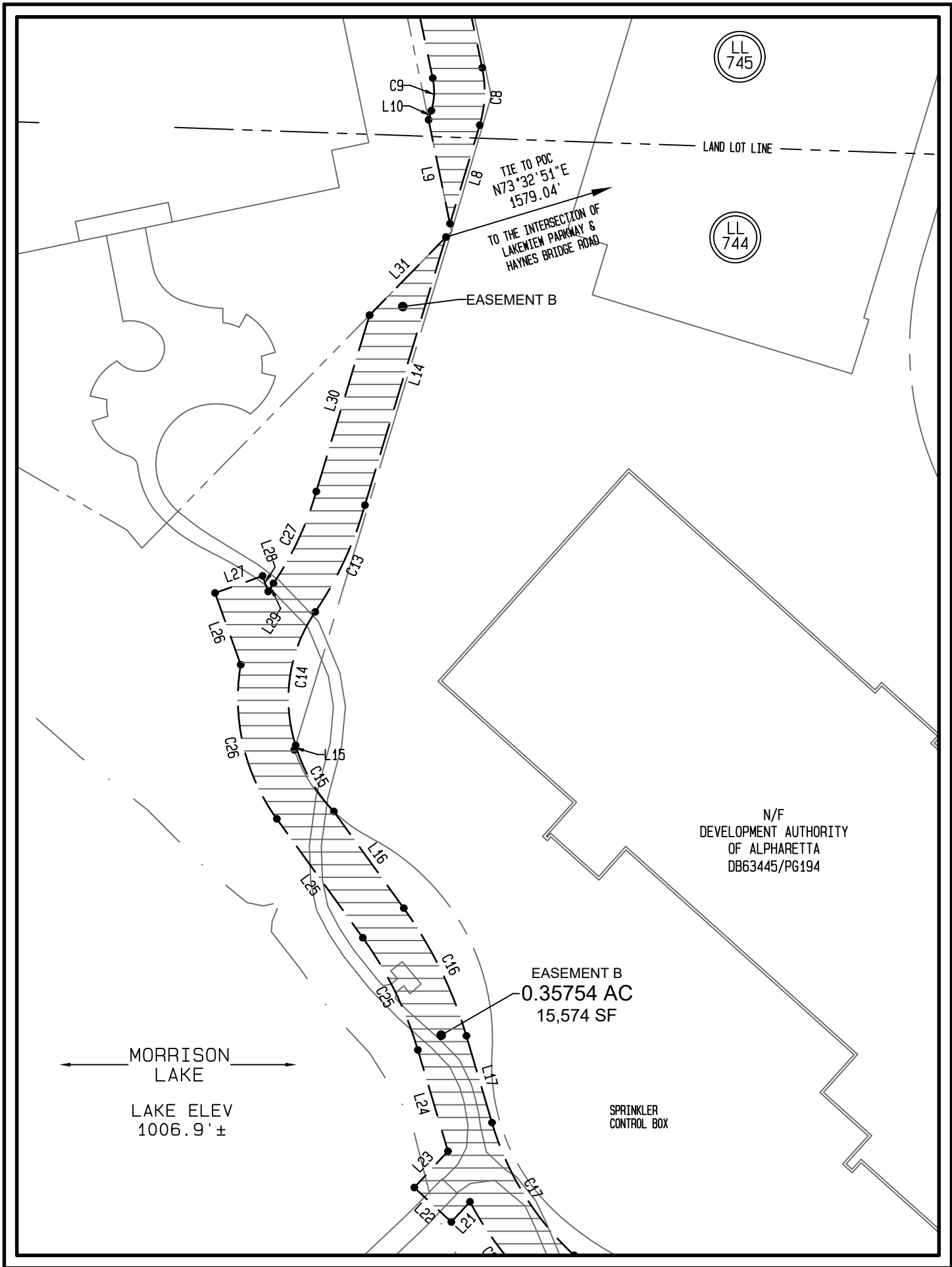
LINE	ARC	CHORD BEARING	RADIUS	CHORD
C1	26.34'	S31°25'14"E	632.50'	26.34'
C2	4.13'	N84°36'13"W	2.08'	3.48'
C3	35.72'	S62°54'41"W	82.66'	35.45'
C4	48.46'	S36°16'18"W	32.63'	44.13'
C5	82.66'	S24°53'11"W	187.36'	81.99'
C6	43.61'	S23°26'38"W	55.00'	42.48'
C7	16.81'	S03°48'17"E	60.00'	16.76'
C8	23.00'	S02°29'29"W	46.00'	22.76'
C9	13.00'	N02°29'29"E	26.00'	12.86'
C10	39.15'	N02°11'20"E	80.00'	38.76'
C11	150.30'	N31°38'43"E	140.55'	143.24'
C12	18.42'	N10°53'07"E	53.42'	18.33'
C13	46.83'	S24°59'04"W	144.33'	46.62'
C14	55.23'	S08°20'30"W	61.00'	53.36'
C15	29.23'	S32°43'56"E	62.28'	28.96'
C16	56.52'	S26°08'33"E	166.00'	56.24'
C17	62.47'	S31°49'05"E	116.00'	61.72'
C18	80.44'	S62°12'42"E	154.00'	79.53'
C19	110.89'	S64°45'59"E	256.00'	110.03'
C20	97.96'	S57°58'50"E	499.00'	97.80'
C21	102.09'	N57°59'31"W	519.00'	101.92'
C22	102.23'	N64°45'59"W	236.00'	101.43'
C23	90.89'	N62°12'42"W	174.00'	89.86'
C24	45.45'	N37°40'23"W	136.00'	45.24'
C25	49.71'	N26°08'33"W	146.00'	49.47'
C26	64.33'	N13°10'17"W	81.00'	62.65'
C27	40.34'	N24°59'04"E	124.33'	40.16'

LINE	DISTANCE	BEARING
L1	1.99'	S64°19'42"W
L2	9.64'	N25°56'26"W
L3	11.19'	S44°20'32"W
L4	48.21'	S04°12'25"W
L5	4.93'	S39°17'48"W
L6	7.61'	S44°38'24"W
L7	81.12'	S11°49'55"E
L8	40.69'	S16°49'00"W
L9	41.94'	N11°39'39"W
L10	3.82'	N16°48'54"E
L11	81.12'	N11°49'55"W
L12	50.59'	N01°00'28"E
L13	71.94'	N59°42'27"E
L14	110.77'	S16°49'00"W
L15	1.87'	S16°52'44"W
L16	47.21'	S35°53'46"E
L17	35.84'	S16°23'20"E
L18	18.87'	S64°46'38"E
L19	20.00'	S25°13'22"W
L20	19.08'	N64°46'38"W
L21	10.87'	S42°54'42"W
L22	20.00'	N47°05'18"W
L23	19.61'	N42°54'42"E
L24	41.78'	N16°34'02"W
L25	58.07'	N35°53'46"W
L26	30.12'	N19°44'19"W
L27	20.00'	N70°15'41"E
L28	6.55'	S19°44'19"E
L29	3.81'	N32°55'47"E
L30	72.79'	N16°48'54"E
L31	43.27'	N44°20'42"E

SCALE: 1"=50'
DATE SURVEYED: 02/07/2020
DATE UPDATED: N/A
SURVEYED BY: GNL
DATE DRAFTED: 07/25/2023
UPDATE DRAFTED: N/A
DRAWN BY: AMCM
CHECKED BY: DCJ
FIELD BOOK #: N/A
JOB NUMBER: 200107
FOLDER NUMBER: 200170
COGO FILE: N/A
DISC FILE: 200107
COUNTY/LL/D/S: FULTON/744/1/2
PLAT FILE: ALPHA LOOP EASEMENT
SHEET: 1 OF 4

PROPOSED ALPHA LOOP EASEMENT FOR
LOT 4D - GEORGIA 400 CENTER FOR
LWV TPA GA 400, LLC
LOCATED IN
LAND LOTS 744, 745, 752 & 753
1ST DISTRICT, 2ND SECTION
CITY OF ALPHARETTA
FULTON COUNTY, GEORGIA





N/F
DEVELOPMENT AUTHORITY
OF ALPHARETTA
DB63445/PG194

EASEMENT B
0.35754 AC
15,574 SF

SPRINKLER
CONTROL BOX

EDGE LAKE

MORRISON
LAKE

LAKE ELEV
1006.9' ±

WATTS & BROWNING ENGINEERS, INC.

CIVIL ENGINEERS & LAND SURVEYORS
1349 OLD 41 HWY NW STE 225
MARIETTA, GEORGIA 30060

PHONE: (678) 324-6192
FAX: (770) 694-6870

WWW.WBENG.COM
LSF000429 - PEF000714

LINE	ARC	CHORD BEARING	RADIUS	CHORD
C1	17.77'	S07°12'22"E	60.00'	17.71'
C2	15.74'	S09°59'34"E	40.00'	15.64'
C3	11.88'	S25°02'54"E	90.00'	11.88'
C4	17.64'	S74°46'24"E	11.00'	15.81'
C5	27.19'	S56°59'44"W	90.00'	27.09'
C6	37.82'	S33°04'52"W	71.00'	37.37'
C7	66.96'	S43°03'41"W	76.00'	64.81'
C8	25.43'	S75°18'16"W	104.00'	25.36'
C9	56.02'	S71°18'56"W	146.00'	55.68'
C10	85.34'	S75°47'51"W	158.00'	84.31'
C11	61.34'	N69°25'08"W	91.00'	60.18'
C12	37.59'	N81°46'53"W	34.00'	35.70'
C13	42.08'	N89°20'31"W	50.00'	40.85'
C14	35.92'	N76°39'47"W	90.00'	35.68'
C15	21.84'	S82°24'25"E	110.00'	21.81'
C16	1.83'	S65°42'24"E	110.00'	1.83'
C17	25.25'	S89°20'31"E	30.00'	24.51'
C18	59.70'	S81°46'53"E	54.00'	56.71'
C19	47.86'	S69°25'08"E	71.00'	46.96'
C20	74.54'	N75°47'51"E	138.00'	73.64'
C21	63.70'	N71°18'56"E	166.00'	63.31'
C22	20.54'	N75°18'16"E	84.00'	20.49'
C23	49.34'	N43°03'41"E	56.00'	47.76'
C24	46.34'	N32°24'40"E	91.00'	45.84'
C25	15.22'	N07°21'30"E	11.00'	14.04'
C26	14.53'	N25°02'54"W	110.00'	14.51'
C27	23.61'	N09°59'34"W	60.00'	23.46'
C28	11.85'	N07°12'22"W	40.00'	11.81'

LINE	DISTANCE	BEARING
L1	33.32'	S15°41'31"E
L2	8.04'	S01°16'47"W
L3	50.27'	S21°15'55"E
L4	10.00'	N61°53'20"E
L5	20.10'	S30°41'46"E
L6	17.00'	S48°20'24"W
L7	92.22'	S17°49'20"W
L8	70.96'	S68°18'02"W
L9	20.72'	N88°43'41"W
L10	62.44'	N65°13'50"W
L11	98.95'	N88°05'44"W
L12	20.00'	N01°54'16"E
L13	9.28'	S88°05'44"E
L14	19.62'	N17°19'42"W
L15	20.00'	N72°40'18"E
L16	26.60'	S17°19'42"E
L17	68.49'	S88°05'44"E
L18	13.71'	N26°34'31"E
L19	20.00'	S63°25'29"E
L20	10.89'	S26°34'31"W
L21	62.44'	S65°13'50"E
L22	20.72'	S88°43'41"E
L23	70.96'	N68°18'02"E
L24	92.22'	N17°49'20"E
L25	6.63'	N30°33'26"W
L26	50.27'	N21°15'55"W
L27	8.04'	N01°16'47"E
L28	33.32'	N15°41'31"W
L29	20.00'	N74°18'29"E

SCALE: 1"=50'
DATE SURVEYED: 02/07/2020
DATE UPDATED: N/A
SURVEYED BY: GNL
DATE DRAFTED: 07/25/2023
UPDATE DRAFTED: N/A
DRAWN BY: AMCM
CHECKED BY: DCJ
FIELD BOOK #: N/A
JOB NUMBER: 200107
FOLDER NUMBER: 200170
COGO FILE: N/A
DISC FILE: 200107
COUNTY/LL/D/S: FULTON/744/1/2
PLAT FILE: ALPHA LOOP EASEMENT
SHEET: 1 OF 3

PROPOSED ALPHA LOOP EASEMENT FOR
LOT 4D - GEORGIA 400 CENTER FOR
LWV TPA GA 400, LLC
LOCATED IN
LAND LOTS 744, 745, 752 & 753
1ST DISTRICT, 2ND SECTION
CITY OF ALPHARETTA
FULTON COUNTY, GEORGIA

N/F
DEVELOPMENT AUTHORITY
OF ALPHARETTA
DB63445/PG194

← MORRISON LAKE →
LAKE ELEV
1006.9'±

EASEMENT C
0.46954 AC
20,453 SF

N/F
DEVELOPMENT AUTHORITY
OF ALPHARETTA
DB63445/PG194

TIE TO POB
N39°17'46"E
1585.24'
TO THE INTERSECTION OF
LAKEMEN PARKWAY &
HAYNES BRIDGE ROAD

120' TREE PROTECTION ZONE

N/F
DEVELOPMENT AUTHORITY
OF ALPHARETTA
DB63445/PG194

← MORRISON LAKE →

LAKE ELEV
1006.9'±

GAZEBO

EASEMENT C
0.46954 AC
20,453 SF

N/F
DEVELOPMENT AUTHORITY
OF ALPHARETTA
DB63445/PG194

IPF 1 1/4"CT 0.50'N

IPF 1/2"SQ TOP 0.3'S

IPF 1 1/2"CT 1.2'N

**PROPOSED ALPHA LOOP EASEMENT DESCRIPTION OF PROPERTY
PROPOSED EASEMENT "A"**

ALL OF THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOTS 744, 745 & 752 OF THE 1ST DISTRICT, 2ND SECTION, CITY OF ALPHARETTA, FULTON COUNTY, GEORGIA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

TO REACH THE **POINT OF BEGINNING**, COMMENCE FROM A POINT AT THE SOUTHERLY MOST PORTION OF THE MITERED RIGHT OF WAY INTERSECTION FORMED BY THE SOUTHWESTERLY RIGHT OF WAY OF HAYNES BRIDGE ROAD (VARIABLE RIGHT OF WAY) AND THE SOUTHEASTERLY RIGHT OF WAY OF LAKEVIEW PARKWAY AND PROCEED SOUTH 87° 08' 01" WEST FOR A DISTANCE OF 1376.95 FEET TO THE **POINT OF BEGINNING**.

FROM THE **POINT OF BEGINNING** THUS ESTABLISHED; THENCE DEPART THE SAID SOUTHWESTERLY RIGHT OF WAY OF LAKEVIEW PARKWAY (VARIABLE RIGHT OF WAY) AND PROCEED SOUTH 64°19'42" WEST, A DISTANCE OF 1.99 FEET TO A POINT; THENCE NORTH 25°56'26" WEST FOR A DISTANCE OF 9.64 FEET TO A POINT; THENCE 4.13 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 2.08 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 84°36'13" WEST, 3.48 FEET TO A POINT; THENCE SOUTH 44°20'32" WEST FOR A DISTANCE OF 11.19 FEET TO A POINT; THENCE 35.72 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 82.66 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 62°54'41" WEST, 35.45 FEET TO A POINT; THENCE 48.46 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 32.63 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 36°16'18" WEST, 44.13 FEET TO A POINT; THENCE SOUTH 04°12'25" WEST FOR A DISTANCE OF 48.21 FEET TO A POINT; THENCE 82.66 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 187.36 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 24°53'11" WEST, 81.99 FEET TO A POINT; THENCE SOUTH 39°17'48" WEST FOR A DISTANCE OF 4.93 FEET TO A POINT; THENCE SOUTH 44°38'24" WEST FOR A DISTANCE OF 7.61 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE 43.61 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 55.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 23°26'38" WEST, 42.48 FEET TO A POINT; THENCE 16.81 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 60.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 03°48'17" EAST, 16.76 FEET TO A POINT; THENCE SOUTH 11°49'55" EAST FOR A DISTANCE OF 81.12 FEET TO A POINT; THENCE 23.00 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 46.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 02°29'29" WEST, 22.76 FEET TO A POINT; THENCE SOUTH 16°49'00" WEST FOR A DISTANCE OF 40.69 FEET TO A POINT; THENCE NORTH 11°39'39" WEST FOR A DISTANCE OF 41.94 FEET TO A POINT; THENCE NORTH 16°48'54" EAST FOR A DISTANCE OF 3.82 FEET TO A POINT; THENCE 13.00 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 26.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 02°29'29" EAST, 12.86 FEET TO A POINT; THENCE NORTH 11°49'55" WEST FOR A DISTANCE OF 81.12 FEET TO A POINT; THENCE 39.15 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 80.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 02°11'20" EAST, 38.76 FEET TO A POINT; THENCE 150.30 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 140.55 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 31°38'43" EAST, 143.24 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE NORTH 01°00'28" EAST FOR A DISTANCE OF 50.59 FEET TO AN IRON

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PIN PLACED (1/2" REBAR W/CAP); THENCE 18.42 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 53.42 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 10°53'07" EAST, 18.33 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE NORTH 59°42'27" EAST FOR A DISTANCE OF 71.94 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE 26.34 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 632.50 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 31°25'14" EAST, 26.34 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 0.11797 ACRES, OR 5,139 SQUARE FEET.

**PROPOSED ALPHA LOOP EASEMENT DESCRIPTION OF PROPERTY
PROPOSED EASEMENT "B"**

ALL OF THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOTS 744, 745 & 752 OF THE 1ST DISTRICT, 2ND SECTION, CITY OF ALPHARETTA, FULTON COUNTY, GEORGIA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

TO REACH THE **POINT OF BEGINNING**, COMMENCE FROM A POINT AT THE SOUTHERLY MOST PORTION OF THE MITERED RIGHT OF WAY INTERSECTION FORMED BY THE SOUTHWESTERLY RIGHT OF WAY OF HAYNES BRIDGE ROAD (VARIABLE RIGHT OF WAY) AND THE SOUTHEASTERLY RIGHT OF WAY OF LAKEVIEW PARKWAY AND PROCEED SOUTH 73° 32' 51" WEST FOR A DISTANCE OF 1579.04 FEET TO THE **POINT OF BEGINNING**.

FROM THE **POINT OF BEGINNING** THUS ESTABLISHED; THENCE SOUTH 16°49'00" WEST, A DISTANCE OF 110.77 FEET TO A POINT; THENCE 46.83 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 144.33 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 24°59'04" WEST, 46.62 FEET TO A POINT; THENCE 55.23 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 61.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 08°20'30" WEST, 53.36 FEET TO A POINT; THENCE SOUTH 16°52'44" WEST FOR A DISTANCE OF 1.87 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE 29.23 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 62.28 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 32°43'56" EAST, 28.96 FEET TO A POINT; THENCE SOUTH 35°53'46" EAST FOR A DISTANCE OF 47.21 FEET TO A POINT; THENCE 56.52 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 166.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 26°08'33" EAST, 56.24 FEET TO A POINT; THENCE SOUTH 16°23'20" EAST FOR A DISTANCE OF 35.84 FEET TO A POINT; THENCE 62.47 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 116.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 31°49'05" EAST, 61.72 FEET TO A POINT; THENCE 80.44 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 154.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 62°12'42" EAST, 79.53 FEET TO A POINT; THENCE 110.89 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 256.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 64°45'59" EAST, 110.03 FEET TO A POINT; THENCE 97.96 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 499.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 57°58'50" EAST, 97.80 FEET TO A POINT; THENCE SOUTH 64°46'38" EAST FOR A DISTANCE OF 18.87 FEET TO A POINT; THENCE SOUTH 25°13'22" WEST FOR A DISTANCE OF 20.00 FEET TO A POINT; THENCE NORTH 64°46'38" WEST FOR A DISTANCE OF 19.08 FEET TO A POINT; THENCE 102.09 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 519.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 57°59'31" WEST, 101.92 FEET TO A POINT; THENCE 102.23 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 236.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 64°45'59" WEST, 101.43 FEET TO A POINT; THENCE 90.89 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 174.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 62°12'42" WEST, 89.86 FEET TO A POINT; THENCE 45.45 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 136.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 37°40'23" WEST, 45.24 FEET TO A POINT; THENCE SOUTH 42°54'42" WEST FOR A DISTANCE OF 10.87 FEET TO A POINT; THENCE NORTH 47°05'18" WEST

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FOR A DISTANCE OF 20.00 FEET TO A POINT; THENCE NORTH 42°54'42" EAST FOR A DISTANCE OF 19.61 FEET TO A POINT; THENCE NORTH 16°34'02" WEST FOR A DISTANCE OF 41.78 FEET TO A POINT; THENCE 49.71 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 146.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 26°08'33" WEST, 49.47 FEET TO A POINT; THENCE NORTH 35°53'46" WEST FOR A DISTANCE OF 58.07 FEET TO A POINT; THENCE 64.33 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 81.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 13°10'17" WEST, 62.65 FEET TO A POINT; THENCE NORTH 19°44'19" WEST FOR A DISTANCE OF 30.12 FEET TO A POINT; THENCE NORTH 70°15'41" EAST FOR A DISTANCE OF 20.00 FEET TO A POINT; THENCE SOUTH 19°44'19" EAST FOR A DISTANCE OF 6.55 FEET TO A POINT; THENCE NORTH 32°55'47" EAST FOR A DISTANCE OF 3.81 FEET TO A POINT; THENCE 40.34 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 124.33 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 24°59'04" EAST, 40.16 FEET TO A POINT; THENCE NORTH 16°48'54" EAST FOR A DISTANCE OF 72.79 FEET TO A POINT; THENCE NORTH 44°20'42" EAST FOR A DISTANCE OF 43.27 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 0.35754 ACRES, OR 15,574 SQUARE FEET.

**PROPOSED ALPHA LOOP EASEMENT DESCRIPTION OF PROPERTY
PROPOSED EASEMENT "C"**

ALL OF THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOTS 744, 745 & 752 OF THE 1ST DISTRICT, 2ND SECTION, CITY OF ALPHARETTA, FULTON COUNTY, GEORGIA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

TO REACH THE **POINT OF BEGINNING**, COMMENCE FROM A POINT AT THE SOUTHERLY MOST PORTION OF THE MITERED RIGHT OF WAY INTERSECTION FORMED BY THE SOUTHWESTERLY RIGHT OF WAY OF HAYNES BRIDGE ROAD (VARIABLE RIGHT OF WAY) AND THE SOUTHEASTERLY RIGHT OF WAY OF LAKEVIEW PARKWAY AND PROCEED SOUTH 39° 17' 46" WEST FOR A DISTANCE OF 1585.24 FEET TO THE **POINT OF BEGINNING**.

FROM THE **POINT OF BEGINNING** THUS ESTABLISHED; THENCE SOUTH 15°41'31" EAST FOR A DISTANCE OF 33.32 FEET TO A POINT; THENCE 17.77 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 60.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 07°12'22" EAST, 17.71 FEET TO A POINT; THENCE SOUTH 01°16'47" WEST FOR A DISTANCE OF 8.04 FEET TO A POINT; THENCE 15.74 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 40.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 09°59'34" EAST, 15.64 FEET TO A POINT; THENCE SOUTH 21°15'55" EAST FOR A DISTANCE OF 50.27 FEET TO A POINT; THENCE 11.88 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 90.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 25°02'54" EAST, 11.88 FEET TO A POINT; THENCE 17.64 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 11.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 74°46'24" EAST, 15.81 FEET TO A POINT; THENCE NORTH 61°53'20" EAST FOR A DISTANCE OF 10.00 FEET TO A POINT; THENCE SOUTH 30°41'46" EAST FOR A DISTANCE OF 20.10 FEET TO A POINT; THENCE 27.19 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 90.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 56°59'44" WEST, 27.09 FEET TO A POINT; THENCE SOUTH 48°20'24" WEST FOR A DISTANCE OF 17.00 FEET TO A POINT; THENCE 37.82 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 71.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 33°04'52" WEST, 37.37 FEET TO A POINT; THENCE SOUTH 17°49'20" WEST FOR A DISTANCE OF 92.22 FEET TO A POINT; THENCE 66.96 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 76.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 43°03'41" WEST, 64.81 FEET TO A POINT; THENCE SOUTH 68°18'02" WEST FOR A DISTANCE OF 70.96 FEET TO A POINT; THENCE 25.43 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 104.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 75°18'16" WEST, 25.36 FEET TO A POINT; THENCE 56.02 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 146.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 71°18'56" WEST, 55.68 FEET TO A POINT; THENCE 85.34 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 158.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 75°47'51" WEST, 84.31 FEET TO A POINT; THENCE NORTH 88°43'41" WEST FOR A DISTANCE OF 20.72 FEET TO A POINT; THENCE 61.34 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 91.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 69°25'08" WEST, 60.18 FEET TO A POINT; THENCE 37.59 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 34.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 81°46'53" WEST, 35.70 FEET TO

A POINT; THENCE 42.08 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 50.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 89°20'31" WEST, 40.85 FEET TO A POINT; THENCE NORTH 65°13'50" WEST FOR A DISTANCE OF 62.44 FEET TO A POINT; THENCE 35.92 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 90.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 76°39'47" WEST, 35.68 FEET TO A POINT; THENCE NORTH 88°05'44" WEST FOR A DISTANCE OF 98.95 FEET TO A POINT; THENCE NORTH 01°54'16" EAST FOR A DISTANCE OF 20.00 FEET TO A POINT; THENCE SOUTH 88°05'44" EAST FOR A DISTANCE OF 9.28 FEET TO A POINT; THENCE NORTH 17°19'42" WEST FOR A DISTANCE OF 19.62 FEET TO A POINT; THENCE NORTH 72°40'18" EAST FOR A DISTANCE OF 20.00 FEET TO A POINT; THENCE SOUTH 17°19'42" EAST FOR A DISTANCE OF 26.60 FEET TO A POINT; THENCE SOUTH 88°05'44" EAST FOR A DISTANCE OF 68.49 FEET TO A POINT; THENCE 21.84 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 110.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 82°24'25" EAST, 21.81 FEET TO A POINT; THENCE NORTH 26°34'31" EAST FOR A DISTANCE OF 13.71 FEET TO A POINT; THENCE SOUTH 63°25'29" EAST FOR A DISTANCE OF 20.00 FEET TO A POINT; THENCE SOUTH 26°34'31" WEST FOR A DISTANCE OF 10.89 FEET TO A POINT; THENCE 1.83 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 110.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 65°42'24" EAST, 1.83 FEET TO A POINT; THENCE SOUTH 65°13'50" EAST FOR A DISTANCE OF 62.44 FEET TO A POINT; THENCE 25.25 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 30.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 89°20'31" EAST, 24.51 FEET TO A POINT; THENCE 59.70 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 54.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 81°46'53" EAST, 56.71 FEET TO A POINT; THENCE 47.86 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 71.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 69°25'08" EAST, 46.96 FEET TO A POINT; THENCE SOUTH 88°43'41" EAST FOR A DISTANCE OF 20.72 FEET TO A POINT; THENCE 74.54 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 138.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 75°47'51" EAST, 73.64 FEET TO A POINT; THENCE 63.70 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 166.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 71°18'56" EAST, 63.31 FEET TO A POINT; THENCE 20.54 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 84.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 75°18'16" EAST, 20.49 FEET TO A POINT; THENCE NORTH 68°18'02" EAST FOR A DISTANCE OF 70.96 FEET TO A POINT; THENCE 49.34 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 56.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 43°03'41" EAST, 47.76 FEET TO A POINT; THENCE NORTH 17°49'20" EAST FOR A DISTANCE OF 92.22 FEET TO A POINT; THENCE 46.34 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 91.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 32°24'40" EAST, 45.84 FEET TO A POINT; THENCE 15.22 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 11.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 07°21'30" EAST, 14.04 FEET TO A POINT; THENCE NORTH 30°33'26" WEST FOR A DISTANCE OF 6.63 FEET TO A POINT; THENCE 14.53 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 110.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 25°02'54" WEST, 14.51 FEET TO A POINT; THENCE NORTH 21°15'55" WEST FOR A DISTANCE OF 50.27 FEET TO A POINT; THENCE 23.61 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 60.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 09°59'34" WEST, 23.46 FEET TO

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A POINT; THENCE NORTH 01°16'47" EAST FOR A DISTANCE OF 8.04 FEET TO A POINT; THENCE 11.85 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 40.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 07°12'22" WEST, 11.81 FEET TO A POINT; THENCE NORTH 15°41'31" WEST FOR A DISTANCE OF 33.32 FEET TO A POINT; THENCE NORTH 74°18'29" EAST FOR A DISTANCE OF 20.00 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 0.46954 ACRES, OR 20,453 SQUARE FEET.

AFTER RECORDING, RETURN TO:

Jeffrey M. Strickland, Esq.
Jarrard & Davis, LLP
222 Webb Street
Cumming, GA 30040

STATE OF GEORGIA

COUNTY OF FULTON

CIVIC SPACE AND PUBLIC ACCESS EASEMENT AGREEMENT

This Permanent Easement Agreement is made and entered into this ____ day of _____, 2025, by **LWV TPA GA 400 LLC**, a Delaware limited liability company (the “Grantor”) and the **CITY OF ALPHARETTA**, a municipal corporation of the State of Georgia (the “City” or “Grantee”).

WITNESSETH:

WHEREAS, Grantor is the owner of all that tract or parcel of land lying and being in Land Lots 744, 745, 752 and 753, 1st District, 2nd Section, Fulton County, Georgia, being in the City of Alpharetta, and being more particularly described in the attached Exhibit “A”, which Exhibit “A” is incorporated herein by this reference (the “Grantor Property”); and

WHEREAS, Grantor desires to grant to the City a civic space and public access easement (the “Civic Space Easement”) in and to certain portions of the Grantor Property intended to benefit the general public, which portions of the Grantor Property include an amphitheater, central green and pocket park (the “Civic Spaces”), in the locations described on Exhibit “B” attached hereto and incorporated herein by reference (the “Civic Space Easement Areas”) to allow the Civic Spaces to be utilized by the general public; and

WHEREAS, Grantor has constructed and installed, and desires to maintain and repair certain civic space improvements, including sidewalks, landscaping, furniture, litter containers and similar items (collectively, the “Civic Space Improvements”) on, over and across the Civic Space Easement Areas; and

WHEREAS, the City, by accepting and recording this Civic Space and Public Access Easement Agreement (the “Agreement”), agrees to accept the grant and dedication of public

accessibility onto the Civic Space Easement Areas under the terms hereinafter specified.

NOW, THEREFORE, in consideration of the premises, Grantor has donated, granted, remised, released and conveyed, and by these presents does hereby donate, grant, remise, release and convey unto the City, permanent, non-exclusive perpetual easements in, to, over and through the Civic Space Easement Areas, subject to the following terms, covenants, conditions, restrictions and reservations:

1. Conditions and Obligations with Respect to the Civic Space Easement.

(a) The Civic Space Easement Areas shall be used for passive public recreation purposes and uses only, which shall be limited to walking, hiking, jogging, bicycle riding, and similar activities. Members of the general public shall have free access and use of the Civic Space Easement Areas for the purposes herein specified, subject to the laws and ordinances of the City and this Agreement; provided, that this instrument shall not be construed to permit the City or the public at large to access any property of the Grantor other than the Civic Space Easement Areas.

(b) Grantor shall have the right to maintain, repair and replace within the Civic Space Easement Areas, the Civic Space Improvements. All repair and maintenance within the Civic Space Easement Areas shall be conducted (i) at its sole cost and expense, (ii) in a good and workmanlike manner, (iii) in accordance with all laws, rules and regulations, and (iv) subject to this Agreement and to all existing recorded reservations, encumbrances, easements and rights of others in and to the Civic Space Easement Areas.

(c) The repair, maintenance and replacement by Grantor of the Civic Space Improvements in the Civic Space Easement Areas shall be undertaken and completed in a good and workmanlike manner.

(d) Grantor, at its sole cost and expense, shall have the sole right and responsibility to control, operate and maintain the Civic Space Improvements within the Civic Space Easement Areas.

(e) Grantor and the City acknowledge and agree that Grantor retains and owns certain Grantor Property located immediately adjacent to the Civic Space Easement Areas. For the benefit of Grantor and its successors and assigns and the Grantor Property, Grantor hereby reserves the right to continue to use the Civic Space Easement Areas for all purposes not materially inconsistent with this Agreement and the public's access to and use of the Civic Space Easement Areas.

(f) The City warrants and agrees that the presence of the Civic Space Easement upon the Grantor Property shall not negatively diminish, impact, affect or impair any density or green space calculations for any current or future use or development of the Grantor Property. The City warrants and agrees that, to the best of its knowledge, the Grantor's current use of the Grantor Property conforms with all zoning and land use ordinances and regulations applicable thereto.

(g) If it is judicially determined that the City has abandoned the Civic Space Easement Areas, then the Civic Space Easement granted by this Agreement shall terminate and the City shall

execute and record in the appropriate public records such instruments as Grantor may reasonably request in confirmation thereof.

(h) Grantor reserves all of its right, title and interest in and to the Civic Space Easement Areas incident to the fee estate thereof and for any and all purposes not inconsistent with the use of such Civic Space Easement Areas as expressly permitted herein.

2. Indemnification; Insurance. To the fullest extent permitted by law, the City hereby indemnifies, defends and holds Grantor and its partners, officers, managers, employees, agents, representatives, affiliates, successors and assigns harmless from and against any cost, expense, loss, damage, liability, claim and cause of action, including reasonable attorneys' fees and court costs (collectively, the "Losses") to the extent arising or resulting from (a) the death of, or any injury, loss or damage whatsoever, to any person or entity, or to the property of any person or entity, that occurs due to the use of the Civic Space Easement Areas by the general public or any other persons permitted to use the Civic Space Easement Areas pursuant to this Agreement, or (b) the exercise by the City, or its contractors, subcontractors, employees and agents, of its rights under this Agreement, provided that in no event shall such indemnity apply to Losses caused by the willful misconduct of Grantor, or any of its employees, agents, contractors, invitees, licensees, lessees or tenants. Nothing contained in this Agreement shall be construed to be a waiver of the City's sovereign immunity or any individual's qualified, good faith or official immunities. The City acknowledges and agrees that any person that accesses the Civic Space Easement Areas pursuant to this Agreement is accessing such Civic Space Easement Areas at his or her own risk and in no event shall Grantor be held liable for any damage to property, injury or death arising from such use of the Civic Space Easement Areas. Additionally, the City will maintain or cause to be maintained in full force and effect commercial general liability insurance with respect to the use of the Civic Space Easement Areas by the general public in an amount no less than the highest such commercial general liability insurance limits carried by the City (\$1,000,000 per occurrence and \$2,000,000 aggregate) for other properties owned, leased or controlled by the City. Grantor, its lender and such other parties as Grantor may reasonably designate and its partners, officers, managers, employees, agents, representatives, affiliates, successors and assigns will be additional named insureds under such policy or policies. The insurance will be procured from a company licensed in the State of Georgia and rated by Best's Insurance Reports not less than A/X. Immediately upon execution of this Agreement, and prior to permitting the general public to access the Civic Space Easement Areas, the City will provide a certificate of the required insurance to Grantor. The certificate shall provide that the required insurance shall not expire prior to thirty (30) days' advance written notice to Grantor.

3. Successors and Assigns. The easements contained herein shall be binding upon and inure to the benefit of Grantor and the City and their respective successors in title of their respective estates in the Civic Space Easement Areas; provided the terms and obligations herein are only personal to and enforceable against the City and Grantor or their successors-in-title, as the case may be, owning title (fee or easement) to the Civic Space Easement Areas at the time any liability or claim arising under this Agreement shall have accrued; it being intended that upon the conveyance of title by a party, the party conveying title shall thereupon be released of any liability hereunder as to the property conveyed for any breach of this Agreement or claim arising under this Agreement to the extent accruing after the date of such conveyance.

4. Entire Agreement. This Agreement constitutes the entire understanding and

agreement between the City and Grantor relating to the subject matter hereof and may not be amended, waived or discharged except by instrument in writing executed by the party against which enforcement of such amendment, waiver or discharge is sought.

5. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Georgia.

[Signatures commence on following page]

IN WITNESS WHEREOF, Grantor has hereunto set its hand and seal on the day and year first written above.

GRANTOR:

LWV TPA GA 400 LLC

By: LWV TPA GA 400 Holdings, LLC, a Delaware limited liability company, its sole member

By: TG GA 400 LLC, a Georgia limited liability company, its Manager

By: _____

Name: J. Bradford Smith

Title: Manager

Signed and sealed
in the presence of:

Unofficial Witness

Notary Public
My commission expires:

(Affix Notary Stamp)

[SIGNATURES CONTINUED ON FOLLOWING PAGE]

[SIGNATURES CONTINUED FROM PREVIOUS PAGE]

IN WITNESS WHEREOF, the City has hereunto set its hand and seal and has acknowledged and accepted delivery of the Agreement this ____ day of _____, 20 ____.

CITY:

**CITY OF ALPHARETTA, a municipal
corporation of the State of Georgia**

By: _____
Jim Gilvin, Mayor

Attest: _____
City Clerk

[Affix City Seal]

EXHIBIT A

Grantor Property Legal Description

DESCRIPTION OF PROPERTY
GA 400 CENTER / LAKEVIEW PARK / TECH 360
LOT 4D-OVERALL

ALL OF THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOTS 744, 745, 752 & 753 OF THE 1ST DISTRICT, 2ND SECTION, CITY OF ALPHARETTA, FULTON COUNTY, GEORGIA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN IRON PIN PLACED (1/2" REBAR W/CAP) LOCATED AT THE MOST SOUTHERLY MARGIN OF THE CURVED INTERSECTION FORMED BY THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W, PLAT BOOK 209, PAGE 41) AND THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF HAYNES BRIDGE ROAD (VARIABLE R/W) AND PROCEED IN A SOUTHEASTERLY AND SOUTHWESTERLY DIRECTION ALONG THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF HAYNES BRIDGE ROAD (VARIABLE R/W) THE FOLLOWING COURSE AND DISTANCES:

- 1) 56.63 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 4507.13 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 27°40'41" EAST, 56.63 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP);
- 2) THENCE SOUTH 33°32'09" EAST FOR A DISTANCE OF 92.95 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP);
- 3) THENCE SOUTH 63°50'42" WEST FOR A DISTANCE OF 9.01 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP);
- 4) THENCE 364.78 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 4509.13 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 23°49'43" EAST, 364.68 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND LOCATED ON THE NORTHWESTERLY RIGHT-OF-WAY LINE OF GEORGIA 400 (VARIABLE R/W, PROJECT NO. APD-F-056-I(6)); THENCE DEPARTING SAID SOUTHWESTERLY RIGHT-OF-WAY LINE OF HAYNES BRIDGE ROAD (VARIABLE R/W) AND PROCEED IN A SOUTHWESTERLY & SOUTHERLY DIRECTION ALONG SAID NORTHWESTERLY RIGHT-OF-WAY LINE OF GEORGIA 400 (VARIABLE R/W) THE FOLLOWING COURSE AND DISTANCES:

- 1) SOUTH 39°23'33" WEST FOR A DISTANCE OF 53.11 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
- 2) THENCE SOUTH 02°53'30" WEST FOR A DISTANCE OF 113.88 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
- 3) THENCE SOUTH 27°29'06" WEST FOR A DISTANCE OF 66.46 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
- 4) THENCE SOUTH 77°33'49" WEST FOR A DISTANCE OF 135.42 FEET TO AN IRON PIN FOUND (7/8" OPEN TOP PIPE);
- 5) THENCE SOUTH 76°59'48" WEST FOR A DISTANCE OF 122.49 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
- 6) THENCE SOUTH 60°55'26" WEST FOR A DISTANCE OF 90.77 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
- 7) THENCE SOUTH 28°21'35" WEST FOR A DISTANCE OF 248.66 FEET TO AN IRON PIN FOUND (3/4" SQUARE ROD);
- 8) THENCE SOUTH 28°07'18" WEST FOR A DISTANCE OF 493.06 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;

9) THENCE SOUTH 67°55'34" WEST FOR A DISTANCE OF 233.45 TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
10) THENCE SOUTH 60°45'04" WEST FOR A DISTANCE OF 114.02 FEET TO A CONCRETE RIGHT-OF-WAY MONUMENT FOUND;
11) THENCE SOUTH 65°05'28" WEST FOR A DISTANCE OF 4.60 FEET TO AN IRON PIN FOUND (3/8" SQUARE ROD);
12) THENCE SOUTH 64°06'50" WEST FOR A DISTANCE OF 296.05 FEET TO AN IRON PIN FOUND (1-1/8" CRIMPED TOP PIPE) ON THE SOUTHERLY LINE OF LAND LOT 744 (SAID LINE BEING COMMON TO LAND LOTS 743 & 744);

THENCE DEPARTING SAID NORTHWESTERLY RIGHT-OF-WAY LINE OF GEORGIA 400 AND PROCEED NORTH 87°59'14" WEST ALONG THE SOUTHERLY LINE OF LAND LOT 744 (SAID LINE BEING COMMON TO LAND LOTS 743 & 744) FOR A DISTANCE OF 814.59 FEET TO AN IRON PIN FOUND (5/8" OPEN TOP PIPE) LOCATED AT THE SOUTHWESTERLY CORNER OF LAND LOT 744 (SAID CORNER BEING COMMON TO LAND LOTS 699, 700, 743 & 744); THENCE IN A NORTHERLY DIRECTION ALONG THE WESTERLY LINE OF LAND LOT 744 (SAID LINE BEING COMMON TO LAND LOTS 699 & 744) THE FOLLOWING COURSES AND DISTANCES:

1) NORTH 00°48'49" EAST FOR A DISTANCE OF 833.90 FEET TO AN IRON PIN FOUND (1/2" OPEN TOP PIPE WITH CAP & TACK);
2) THENCE NORTH 02°18'29" EAST FOR A DISTANCE OF 435.55 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP);

THENCE DEPARTING THE WESTERLY LINE OF LAND LOT 744 (SAID LINE BEING COMMON TO LAND LOTS 699 & 744) AND PROCEED SOUTH 60°04'16" EAST FOR A DISTANCE OF 305.89 FEET TO A POINT; THENCE SOUTH 39°44'27" EAST FOR A DISTANCE OF 9.36 FEET TO A POINT; THENCE NORTH 44°20'42" EAST FOR A DISTANCE OF 175.28 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE SOUTH 16°52'44" WEST FOR A DISTANCE OF 214.39 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE 47.03 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 62.28 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 40°55'03" EAST, 45.92 FEET TO A POINT; THENCE 103.37 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 89.75 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 29°33'09" EAST, 97.75 FEET TO A POINT; THENCE 72.73 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 80.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 22°36'11" EAST, 70.25 FEET TO A POINT; THENCE 138.04 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 122.66 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 80°53'18" EAST, 130.87 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE SOUTH 48°07'16" EAST FOR A DISTANCE OF 205.89 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE NORTH 41°52'44" EAST FOR A DISTANCE OF 294.00 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE NORTH 48°07'16" WEST FOR A DISTANCE OF 326.08 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE 94.16 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 83.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 15°37'16" WEST, 89.19 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE NORTH 16°52'44" EAST FOR A DISTANCE OF 170.47 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP); THENCE NORTH 35°42'05" EAST FOR A DISTANCE OF 27.82 FEET TO AN IRON PIN PLACED (1/2" REBAR

W/CAP);THENCE NORTH 83°13'01" EAST FOR A DISTANCE OF 47.47 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP) ON THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W, PLAT BOOK 209, PAGE 41); THENCE IN A SOUTHEASTERLY, EASTERLY AND NORTHEASTERLY DIRECTION ALONG THE SOUTHWESTERLY, SOUTHERLY AND SOUTHEASTERLY RIGHT-OF WAY LINE OF SAID LAKEVIEW PARKWAY (100' R/W, PLAT BOOK 209, PAGE 41) THE FOLLOWING COURSES AND DISTANCES:

- 1) 751.49 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 632.50 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 84°02'08" EAST, 708.06 FEET TO A POINT;
- 2) THENCE NORTH 49°59'53" EAST FOR A DISTANCE OF 160.00 FEET TO A POINT;
- 3) THENCE 215.83 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 4818.16 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 51°16'53" EAST, 215.81 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP) ON THE MOST NORTHERLY MARGIN OF THE CURVED INTERSECTION FORMED BY THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W, PLAT BOOK 209, PAGE 41) AND THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF HAYNES BRIDGE ROAD (VARIABLE R/W);

THENCE ALONG SAID CURVED INTERSECTION 173.48 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 100.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 77°44'12" EAST, 152.53 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP) AND THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 48.71676 ACRES OR 2,122,102 SQUARE FEET.

EXHIBIT B

Civic Space Easement Areas Legal Description and Dedication Plat

[see attached]

**DESCRIPTION OF PROPERTY
GA 400 CENTER / LAKEVIEW PARK / TECH 360
AMPHITHEATRE**

ALL OF THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOT 744 OF THE 1ST DISTRICT, 2ND SECTION, CITY OF ALPHARETTA, FULTON COUNTY, GEORGIA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT A POINT LOCATED AT THE MOST SOUTHERLY MARGIN OF THE CURVED INTERSECTION FORMED BY THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W; PLAT BOOK 209, PAGE 41) WITH THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF HAYNES BRIDGE ROAD (VARIABLE R/W) AND PROCEED ALONG THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W; PLAT BOOK 209, PAGE 41) THE FOLLOWING COURSES AND DISTANCES:

1. 165.33 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 100.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 80°04'15" WEST, 147.14 FEET TO AN IRON PIN FOUND (1/2" REBAR);
2. 215.83 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 4818.16 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 51°16'53" WEST, 215.81 FEET TO A POINT;
3. SOUTH 49°59'53" WEST FOR A DISTANCE OF 160.00 FEET TO A POINT;
4. 751.49 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 632.50 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 84°02'08" WEST, 708.06 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP) ON THE EASTERLY SIDE OF LAKE STREET (PRIVATE ACCESS);

THENCE ALONG THE EASTERLY SIDE OF LAKE STREET (PRIVATE ACCESS) THE FOLLOWING COURSES AND DISTANCES:

1. SOUTH 83°13'01" WEST FOR A DISTANCE OF 47.47 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP);
2. SOUTH 35°42'05" WEST FOR A DISTANCE OF 27.82 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP);
3. SOUTH 16°52'44" WEST FOR A DISTANCE OF 170.47 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP);
4. 94.16 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 83.00 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 15°37'16" EAST, 89.19 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP);
5. SOUTH 48°07'16" EAST FOR A DISTANCE OF 326.08 FEET TO AN IRON PIN PLACED (1/2" REBAR W/CAP);
6. SOUTH 41°52'44" WEST FOR A DISTANCE OF 45.79 FEET TO THE **POINT OF BEGINNING**.

FROM THE **POINT OF BEGINNING** THUS ESTABLISHED; THENCE SOUTH 48°07'09" EAST FOR A DISTANCE OF 125.24 FEET TO A POINT; THENCE 125.26 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 45.28 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 69°06'26" EAST, 88.97 FEET TO A POINT; THENCE SOUTH 40°00'07" EAST FOR A DISTANCE OF 12.17 FEET TO A POINT; THENCE SOUTH 49°59'53" WEST FOR A DISTANCE OF 52.40 FEET TO A POINT; THENCE SOUTH 08°50'32" WEST FOR A DISTANCE OF 151.37 FEET TO A POINT; THENCE SOUTH 41°49'57" WEST FOR A DISTANCE OF 209.32 FEET TO A POINT; THENCE NORTH 62°15'29" WEST FOR A DISTANCE OF 4.48 FEET TO A POINT; THENCE NORTH 54°17'12" WEST FOR A DISTANCE OF 17.34 FEET TO A POINT; THENCE NORTH 45°44'10" WEST FOR A DISTANCE OF 22.40 FEET TO A POINT; THENCE NORTH 39°34'57" WEST FOR A DISTANCE OF 32.85 FEET TO A POINT; THENCE NORTH 33°26'19" WEST FOR A DISTANCE OF 24.84 FEET TO A POINT; THENCE NORTH 32°10'09" WEST FOR A DISTANCE OF 25.11 FEET TO A POINT; THENCE NORTH 35°34'28" WEST FOR A DISTANCE OF 13.99 FEET TO A POINT; THENCE NORTH 41°37'16" WEST FOR A

DISTANCE OF 19.34 FEET TO A POINT; THENCE NORTH 37°51'29" WEST FOR A DISTANCE OF 22.26 FEET TO A POINT; THENCE NORTH 35°22'09" WEST FOR A DISTANCE OF 12.77 FEET TO A POINT; THENCE NORTH 38°28'47" WEST FOR A DISTANCE OF 11.79 FEET TO A POINT; THENCE NORTH 42°54'47" WEST FOR A DISTANCE OF 11.78 FEET TO A POINT; THENCE NORTH 43°40'39" WEST FOR A DISTANCE OF 12.07 FEET TO A POINT; THENCE NORTH 50°29'38" WEST FOR A DISTANCE OF 12.46 FEET TO A POINT; THENCE NORTH 53°36'30" WEST FOR A DISTANCE OF 10.63 FEET TO A POINT; THENCE NORTH 47°28'09" WEST FOR A DISTANCE OF 7.97 FEET TO A POINT; THENCE NORTH 44°17'22" WEST FOR A DISTANCE OF 9.69 FEET TO A POINT; THENCE NORTH 40°17'24" WEST FOR A DISTANCE OF 11.55 FEET TO A POINT; THENCE NORTH 41°06'47" WEST FOR A DISTANCE OF 5.05 FEET TO A POINT; THENCE NORTH 45°05'15" WEST FOR A DISTANCE OF 5.59 FEET TO A POINT; THENCE NORTH 47°21'09" WEST FOR A DISTANCE OF 10.49 FEET TO A POINT; THENCE NORTH 49°21'47" WEST FOR A DISTANCE OF 17.70 FEET TO A POINT; THENCE NORTH 41°50'11" EAST FOR A DISTANCE OF 76.26 FEET TO A POINT; THENCE SOUTH 48°07'16" EAST FOR A DISTANCE OF 22.51 FEET TO AN IRON PIN PLACED (1/2" REBAR); THENCE NORTH 41°52'44" EAST FOR A DISTANCE OF 248.21 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 2.17125 ACRES, OR 94,580 SQUARE FEET.

**DESCRIPTION OF PROPERTY
GA 400 CENTER / LAKEVIEW PARK / TECH 360
LOT 4D-7 – CENTRAL GREEN**

ALL OF THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOT 752 OF THE 1ST DISTRICT, 2ND SECTION, CITY OF ALPHARETTA, FULTON COUNTY, GEORGIA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT A POINT LOCATED AT THE MOST SOUTHERLY MARGIN OF THE CURVED INTERSECTION FORMED BY THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W; PLAT BOOK 209, PAGE 41) WITH THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF HAYNES BRIDGE ROAD (VARIABLE R/W) AND PROCEED ALONG THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W; PLAT BOOK 209, PAGE 41) THE FOLLOWING COURSES AND DISTANCES:

1. 165.33 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 100.00 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 80°04'15" WEST, 147.14 FEET TO AN IRON PIN FOUND (1/2" REBAR);
2. 215.83 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 4818.16 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 51°16'53" WEST, 215.81 FEET TO A POINT;
3. SOUTH 49°59'53" WEST FOR A DISTANCE OF 46.75 FEET TO THE **POINT OF BEGINNING**.

FROM THE **POINT OF BEGINNING** THUS ESTABLISHED; THENCE DEPARTING THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W; PLAT BOOK 209, PAGE 41) PROCEED SOUTH 39°58'04" EAST FOR A DISTANCE OF 240.15 FEET TO A POINT ON THE NORTHWESTERLY SIDE OF LAKE STREET (PRIVATE ACCESS); THENCE ALONG THE NORTHWESTERLY SIDE OF LAKE STREET (PRIVATE ACCESS) SOUTH 49°59'53" WEST FOR A DISTANCE OF 83.86 FEET TO A POINT; THENCE DEPARTING THE NORTHWESTERLY SIDE OF LAKE STREET (PRIVATE ACCESS) NORTH 40°00'07" WEST FOR A DISTANCE OF 240.15 FEET TO A POINT ON THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W; PLAT BOOK 209, PAGE 41); THENCE ALONG THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W; PLAT BOOK 209, PAGE 41) NORTH 49°59'53" EAST FOR A DISTANCE OF 84.00 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 0.46271 ACRES, OR 20,156 SQUARE FEET.

DESCRIPTION OF PROPERTY
GA 400 CENTER / LAKEVIEW PARK / TECH 360
LOT 4D-4 – POCKET PARK

ALL OF THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOT 753 OF THE 1ST DISTRICT, 2ND SECTION, CITY OF ALPHARETTA, FULTON COUNTY, GEORGIA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT A POINT LOCATED AT THE MOST SOUTHERLY MARGIN OF THE CURVED INTERSECTION FORMED BY THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF LAKEVIEW PARKWAY (100' R/W; PLAT BOOK 209, PAGE 41) WITH THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF HAYNES BRIDGE ROAD (VARIABLE R/W) AND PROCEED ALONG THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF HAYNES BRIDGE ROAD (VARIABLE R/W) THE FOLLOWING COURSES AND DISTANCES:

1. 207.10 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 3711.94 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 26°55'06" EAST, 207.07 FEET TO A POINT;
2. SOUTH 25°19'12" EAST FOR A DISTANCE OF 2.09 FEET TO A POINT ON THE SOUTHEASTERLY SIDE OF LAKE STREET (PRIVATE ACCESS).

THENCE ALONG THE SOUTHEASTERLY SIDE OF LAKE STREET (PRIVATE ACCESS) THE FOLLOWING COURSES AND DISTANCES

1. 53.04 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 53.50 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 71°22'10" WEST, 50.89 FEET TO A POINT;
2. NORTH 80°13'43" WEST FOR A DISTANCE OF 7.57 FEET TO A POINT;
3. 18.93 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 71.50 FEET AND BEING SUBTENDED BY A CHORD OF NORTH 87°48'48" WEST, 18.88 FEET TO A POINT;
4. SOUTH 49°59'53" WEST FOR A DISTANCE OF 550.17 FEET TO THE **POINT OF BEGINNING**.

FROM THE **POINT OF BEGINNING** THUS ESTABLISHED; THENCE DEPARTING THE SOUTHEASTERLY SIDE OF LAKE STREET (PRIVATE ACCESS) SOUTH 40°00'07" EAST FOR A DISTANCE OF 230.24 FEET TO A POINT; THENCE 37.68 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 168.86 FEET AND BEING SUBTENDED BY A CHORD OF SOUTH 46°23'37" EAST, 37.60 FEET TO A POINT; THENCE SOUTH 52°47'08" EAST FOR A DISTANCE OF 16.09 FEET TO A POINT; THENCE SOUTH 41°14'28" EAST FOR A DISTANCE OF 41.53 FEET TO A POINT; THENCE SOUTH 28°21'35" WEST FOR A DISTANCE OF 75.63 FEET TO A POINT; THENCE NORTH 40°00'07" WEST FOR A DISTANCE OF 288.71 FEET TO A POINT; THENCE NORTH 49°59'53" EAST FOR A DISTANCE OF 4.50 FEET TO A POINT; THENCE NORTH 40°00'07" WEST FOR A DISTANCE OF 64.00 FEET TO A POINT ON THE SOUTHEASTERLY SIDE OF LAKE STREET (PRIVATE ACCESS); THENCE ALONG THE SOUTHEASTERLY SIDE OF LAKE STREET (PRIVATE ACCESS) NORTH 49°59'53" EAST FOR A DISTANCE OF 57.16 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 0.48681 ACRES, OR 21,205 SQUARE FEET.

PRIVATE DEVELOPMENT AGREEMENT

This Private Development Agreement (the "Agreement") is entered into this _____ day of _____, 2023, by and between the City of Alpharetta, a municipal corporation of the State of Georgia (the "City"), and LWV TPA GA 400 LLC, a Delaware limited liability company (the "Owner")

WITNESSETH:

WHEREAS, on December 5, 2019, pursuant to TPA Group/360 Tech Village Zoning Petition Number Z-19-04, the Mayor and Council rezoned approximately 7.7 acres on the west side of Haynes Bridge Road south of Lakeview Parkway (the "Property") from O-I to MU for the construction of the 360 Tech Village Master Plan (the "Rezoning"); and

WHEREAS, in connection with the Rezoning and the issuance of a land disturbance permit for Owner's development of the Property (the "LDP"), the Owner and the City agreed to certain conditions, all of the approved conditions of the Rezoning and the conditions for the issuance of the approved LDP being incorporated herein by reference and made a part hereof; and

WHEREAS, the City has required that the owner of the Property construct on the Property a 12' concrete multiuse trail (the "Alpha Loop") and grant an associated 20' public pedestrian access easement ("Access Easement") as shown on the approved site plan for the Property attached hereto and incorporated herein by reference as Exhibit "A", with such Alpha Loop to be constructed in such a manner as will accommodate future connections (which connections Owner is not obligated to construct or fund) to the Morrison Park development and the Encore development, which developments are generally depicted on Exhibit "B" attached hereto and incorporated herein by reference, wherein such Access Easement was required by Condition #37 of the Rezoning adopted on December 5, 2019; and

WHEREAS, the Owner has agreed to grant to the City the above-referenced Access Easement and construct the Alpha Loop in exchange for credits to be provided to Owner by the City for Owner's use with respect to any impact fees associated with Owner's development of the Property (the "Impact Fee Credits"); and

WHEREAS, the City has agreed to credit to Owner Impact Fee Credits in exchange for the construction of the Alpha Loop and grant of the Access Easement; and

WHEREAS, the Alpha Loop is a capital improvement identified in the City's Capital Improvement Element (CIE) thereby entitling the City to authorize Impact Fee Credits, in accord with City Code, 24-26(2) (a) (1);

WHEREAS, the Impact Fee Ordinance contemplates that the City and property owners may enter into private development agreements to establish terms for the dedication of land and/or construction of system improvements, the value and cost of which may be utilized in lieu of the payment of impact fees and/or as an alternate method of payment of roads impact fees, parks and recreation impact fees and all other impact fees; and

WHEREAS, both the City and Owner have determined that it is in their respective best interests to enter into this Agreement to more specifically acknowledge (i) the obligation of Owner for the construction of the Alpha Loop, (ii) issuance of Impact Fee Credits as set out herein, and (iii) such other terms and conditions as the parties deem appropriate.

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the receipt, adequacy and sufficiency of which are hereby acknowledged, the parties hereto agree, and covenant as follows:

1. Construction and Dedication of System Improvements by Owner. The Owner shall, at its sole cost and expense, construct a certain portion of the Alpha Loop (as depicted on Exhibit "A"), pursuant to plans reasonably approved by Owner and the City, to include associated lighting and signage; and, in addition to such improvements, Owner shall, following completion of construction of the Alpha Loop, dedicate the Access Easement for the Alpha Loop, which Access Easement is depicted and described on Exhibit "C" attached hereto and incorporated herein by reference, and agrees that the City shall not issue a final certificate of occupancy for the development until such time as Owner has constructed the portion of the Alpha Loop Owner is obligated to construct, the Access Easement is reviewed and approved by the City (such approval not to be unreasonably withheld, conditioned or delayed) and is otherwise executed and recorded in the Fulton County deed records, and the portion of the Alpha Loop referenced in this Agreement is open to the public.

2. Determination, Establishment and Utilization of Impact Fee Credits. Pursuant to the terms of this Agreement, the City shall credit to Owner Impact Fee Credits in an amount equal to the total hard and soft construction costs to be incurred by Owner in connection with the construction of the Alpha Loop ("Alpha Loop Construction Costs"). The parties acknowledge and agree that the estimated amount of such Alpha Loop Construction Costs is \$1,319,308.20, as shown on Owner's construction budget attached hereto and incorporated herein by reference as Exhibit "D" (the "Budget"). Upon execution of this Agreement the City shall establish a credit account in the name of Owner (said account being herein referred to as the "Impact Fee Account"). The City shall credit the Impact Fee Account with the initial amount of \$659,654.00 ("Initial Credit"), which Owner may draw upon from time to time as Recreational Facilities or Road impact fees associated with Owner's development of the Property become due. Thereafter, from time to time upon receipt of Owner's evidence of Alpha Loop Construction Costs incurred (by Owner providing the City invoices related to such costs and confirmation of payment of such invoices, as well as confirmation of Owner's actual cost for the land to be encumbered by the public access/trail easement), the City shall credit the Impact Fee Account with additional sums ("Supplemental Credits") equal to the total Alpha Loop Construction Costs incurred by Owner minus the Initial Credit and minus any Supplemental Credits previously credited to Owner's Impact Fee Account. From time to time, but in any event within no more than seven (7) days after Owner's request, the City will issue a certificate evidencing the Owner's remaining Impact Fee Credits. In no event shall Owner be entitled to be reimbursed in cash for any unused Impact Fee Credits, and Owner hereby affirmatively waives any such right, whether pursuant to local ordinance, state law or otherwise. The foregoing notwithstanding, Owner shall be entitled (1) to utilize its Impact Fee Credits to offset Recreational Facilities or Road Impact Fees associated with the current development on the Property (2) to utilize said Impact Fee Credits in the future to offset Recreational Facilities or Road Impact Fees on a different project in the City, or (3) to sell said Impact Fee Credits to other developers in accord with City Code § 24-26(5)(c).

3. Notices. All notices to be given by either party to the other hereunder shall be in writing and shall be delivered (i) in person, (ii) by private, nationally recognized carrier guaranteeing next day delivery, or (iii) by Email with confirmation of transmission followed by delivery of a copy of such notice sent the same business day by any method provided for herein, addressed to the party for whom intended at the address, or sent by Email to

the Email address of such party, set forth below or at such other address or Email address as the party in question may specify in a written notice to the party giving notice. All notices shall be deemed given on the date delivered, or if sent by Email, on the date of the Email transmission. Notices by the parties may be given on their behalf by or to their respective attorneys.

If to the City: City of Alpharetta
Two Park Plaza
Alpharetta, Georgia 30009
Attn: Chris Lagerbloom, City Administrator
Email: clagerbloom@alpharetta.ga.us

With a copy to: Jarrard & Davis, LLP
222 Webb Street
Attn: Molly Esswein and/or Ken Jarrard
Cumming, Georgia 30040
Email: messwein@jarrard-davis.com

If to Owner: LWV TPA GA 400 LLC
1776 Peachtree Street NW, Suite 100
Atlanta, GA 30309
Attn: Bennett Snyder
Email: bsndyer@tpa-grp.com

With a copy to: LWV TPA GA 400 LLC
1776 Peachtree Street NW, Suite 100
Atlanta, GA 30309
Attn: Melissa Perignat
Email: mperignat@tpa-grp.com

And a copy to: LWV TPA GA 400 LLC
1776 Peachtree Street NW, Suite 100
Atlanta, GA 30309
Attn: Luke Zemis
Email: lzemis@tpa-grp.com

4. Miscellaneous.

a. If any provision of this Agreement, or portion thereof, or the application thereof to any person or circumstances, shall, to any extent be held invalid, inoperative or unenforceable, the remainder of this Agreement, or the application of such provision or portion thereof to any other persons or circumstances, shall not be affected thereby; it shall not be deemed that any such invalid provision affects the consideration for this Agreement; and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

b. This Agreement shall be construed in accordance with the laws of the State of Georgia. This Agreement together with the exhibits attached hereto that are incorporated herein by this reference or other references throughout this Agreement is the entire agreement with respect to the subject matter hereof, and shall supersede any prior agreement inconsistent with the terms hereof.

c. The headings in this Agreement are for convenience only, shall in no way define or limit the scope or content of this Agreement, and shall not be considered in any construction or interpretation of this Agreement or any part hereof. References to Articles, Sections, and Exhibits are, unless specified otherwise, references to articles, sections and exhibits of this Agreement. Words of any gender shall include each other gender. Words in the singular shall include the plural and words in the plural shall include the singular. References to persons shall include both natural persons and any legal entities, including public or governmental bodies, agencies or instrumentalities. The words "include" and "including" shall be interpreted as if followed by the words "without limitation". Unless otherwise provided herein, capitalized terms shall have the same meaning as ascribed to such terms in the City's Roads Impact Fee Ordinance and Recreational Facilities Impact Fee Ordinance.

d. Nothing in this Agreement shall be construed to make the parties hereto partners or joint venturers or render either of said parties liable for the debts or obligations of the other.

e. This Agreement shall be binding upon and inure to the benefit of the successors and assigns of the parties hereto.

f. This Agreement may be amended, modified, or terminated at any time by a declaration in writing, executed and acknowledged by all the parties to the Agreement or their successors or assigns;

this Agreement shall not be otherwise amended, modified or terminated during the term hereof.

g. Each and every exhibit referred to or otherwise mentioned in this Agreement is attached to this Agreement and is and shall be construed to be made a part of this Agreement by such reference or other mention at each point at which such reference or other mention occurs, in the same manner and with the same effect as if each exhibit were set forth in full and at length every time it is referred to or otherwise mentioned.

h. Time is of the essence of this Agreement. Notwithstanding the foregoing, if the time period or dates within or by which any right, option, or election provided under this Agreement must be exercised, or by which any act required hereunder must be performed, expires or occurs on a Saturday, Sunday, or legal or bank holiday, then such time period or date shall be automatically extended through the close of business on the next regularly scheduled business day.

i. The recitals appearing at the beginning of this Agreement are incorporated into and made an integral part of this Agreement.

j. In all cases in which the consent of a party is required hereunder, consent shall be deemed to have been given if the party entitled to give or withhold consent should have failed to deliver a written response within seven (7) days after delivery of the written request by the requesting party.

k. The parties agree that this Agreement may be construed as a Private Development Agreement in accordance with the City's Impact Fee Ordinance, and as contemplated by O.C.G.A. Section 36-71-1, et seq.

l. This Agreement is not a zoning contract and does not guarantee any particular rezoning or conditions of zoning; provided, however, that any such rezoning shall not abrogate the rights and obligations of the parties under this Agreement.

[SIGNATURES BEGIN ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed and delivered as of the date first above written.

Approved as to form:

City of Alpharetta, Georgia

Molly Esswein

Molly Esswein
Jarrard & Davis, LLP
City Attorney

By:

Jim Gilvin, Mayor

Date:

11/27/2023

Approved as to content:

Chris Lagerbloom

Chris Lagerbloom
City Administrator



GRBK Haynes,

Applicant

LWV TPA GA 400 LLC

By: LWV TPA GA 400 Holdings, LLC, a Delaware limited liability company, its sole member

By: TG GA 400 LLC, a Georgia limited liability company, its Manager

By:

J. Bradford Smith

Name: J. Bradford Smith

Title: Manager

Date:

4/23/2024

EXHIBIT "A"

SITE PLAN

EXHIBIT "B"

GENERAL LOCATION OF FUTURE CONNECTIONS

EXHIBIT "C"

ACCESS EASEMENT

EXHIBIT "D"

BUDGET



STAFF REPORT

Department: Administration
Submitted By: Chris Lagerbloom
Meeting Date: June 2, 2025

AGENDA ITEM:

Appointment of Special Counsel

Consideration of approval of an engagement letter to appoint Troutman Pepper Locke, LLP as special counsel for the City and with authorization for the Mayor to execute all necessary documents.

STAFF RECOMMENDATION:

Approve, as part of the Consent Agenda, an engagement letter to appoint Troutman Pepper Locke, LLP as special counsel for the City and authorize the Mayor to execute all necessary documents.

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 has a need for legal services to be provided by special counsel. Troutman Pepper Locke, LLP has been identified as a law firm who would have the necessary skill and expertise to serve as special counsel for the city.

There will be costs associated with this appointment in the future based upon an hourly rate and use.

The item before the City Council is to consider the appointment. Costs associated with future use will be through the budget process which will be before City Council as a different agenda item.

ALTERNATIVES:

Do not approve as part of the Consent Agenda and consider as a new business item.

ATTACHMENTS:

1. Troutman Pepper Locke Engagement Letter

David B. Dove
D 706.296.9360
david.dove@troutman.com

May 24, 2025

VIA E-MAIL

Chris Lagerbloom
City of Alpharetta Administrator
clagerbloom@alpharetta.ga.us

Re: Engagement of Troutman Pepper Locke LLP

Dear Chris:

Thank you for choosing Troutman Pepper Locke LLP ("Firm") to represent the City of Alpharetta ("Client"). The purpose of this letter is to confirm the terms of the relationship.

Scope of Engagement

Client has requested, and the Firm agrees to provide, the following legal services ("Engagement"). The Firm will advise Client as special counsel in connection with a confidential matter. The Engagement does not include business, investment, tax, securities, or accounting advice.

The scope of the Engagement may be expanded only by mutual written consent. The terms of this letter will apply to any expanded scope (including work on unrelated matters), unless superseded or supplemented by a written agreement signed by Client and the Firm.

Payment of Fees and Expenses

Client agrees to pay the Firm's professional fees and out-of-pocket expenses in accordance with the following terms. The Firm's fees are calculated as the amount of time spent by the Firm's professionals on the Engagement (including travel), multiplied by their individual hourly rates, as reflected on the Firm's invoices. Hourly rates vary according to the experience of the professional. The Firm will endeavor to staff the Engagement in an efficient and cost-effective manner, without sacrificing quality, and the Firm may assign a combination of partners, counsel, associates, staff attorneys, contract attorneys, paralegals, librarians, and other employees to work on various aspects of the Engagement. The following attorney is the professional who is initially assigned to handle this matter, with his current hourly rate: David Dove, \$943.50 (reflecting 15% local government discount). The Firm may increase hourly rates annually without prior notice.

In addition to professional fees, the Firm will be reimbursed for out-of-pocket expenses incurred in the Engagement, such as filing fees for courts and governmental offices, courier services, travel

costs (transportation, lodging, meals, etc.), electronic discovery vendors (including Troutman Pepper Locke eMerge), court reporters, investigators, consultants, experts, and external printing or photocopying services. Client authorizes the Firm to retain any vendors, local counsel, and consultants/experts that the Firm determines are necessary, and, unless otherwise agreed, their fees and expenses will be paid by Client (not the Firm).

The Firm will send monthly invoices for both fees and expenses, with an itemized description of the services rendered and costs incurred. Please review invoices and promptly notify the Firm of any questions or concerns. Payment is due upon receipt. Client agrees that the Firm may terminate the Engagement, if it does not receive prompt payment of amounts due.

If the Firm provides an estimate or budget of the fees and expenses that may be incurred in the Engagement, Client acknowledges that it is not a guarantee or agreement of the maximum amount that Client will owe. Client's obligation to pay the Firm's fees and expenses is not contingent on the outcome of the Engagement.

The Firm requires an advance deposit for payment of fees and expenses before the Firm begins work on the Engagement. Client agrees to pay a deposit in the amount of \$25,000.00 within ten business days, and Client acknowledges that the Firm may require additional deposits, if the fees or expenses exceed original expectations. The Firm will hold the deposit on account. During the Engagement, the Firm may apply the deposit to payment of any monthly invoice, and Client agrees to pay any invoice balance and restore the deposit to the full amount. If Client does not pay, then the Firm reserves the right to terminate the Engagement. Upon completion of the Engagement, the Firm will apply the deposit to payment of the final invoice and return the unused portion of the deposit (if any), and Client agrees to pay any invoice balance that remains due after the deposit is applied.

Conflicts of Interest

The Firm's ability to begin work in this Engagement is subject to the Firm's identification and resolution of any conflicts of interest. The Firm and Client agree by executing this agreement that the Firm's representation of any party before the Client in a zoning matter does not represent a conflict for the purposes of this agreement. If needed, the Firm will disclose any conflicts of interest and obtain Client's consent in a separate writing.

The Firm represents only Client, as specifically defined above. The Firm does not represent any other entity or individual related to Client, such as parents, subsidiaries, affiliates, or joint venture partners; shareholders, partners, or members; and officers, directors, employees, agents, or representatives. Client agrees that the Firm's representation of Client does not create a conflict of interest if the Firm represents other clients adverse to any entity or individual related to Client. Client also agrees that it will not give the Firm any confidential information about any entity or individual related to Client.

Advance Consent: The Firm represents many different organizations and individuals throughout the country. Some of the Firm's current or future clients may have transactions, disputes, or other legal matters against or involving Client, either during or after this Engagement.

- This letter confirms that Client prospectively consents to the Firm's representation of its existing or new clients in any type of matter that is adverse to Client (except litigation or arbitration), provided that (i) the adverse matters are not substantially related to this Engagement, and (ii) the Firm will not use Client's confidential information in the adverse matters. Client waives any conflicts of interest and agrees not to seek to disqualify the Firm from representing the other Firm clients in these adverse matters.
- This letter confirms that Client also prospectively consents to and waives any conflicts of interest arising from the Firm's representation of new clients that are adverse in matters we are handling for Client, provided that (i) the matter for the new client is not substantially related to the adverse matters we are handling for Client, and (ii) the Firm receives a reciprocal consent from the new client.

As permitted by the applicable rules of professional conduct for attorneys, this advance consent is designed to protect the rights and interests of the Firm's clients, including you, in their choice of counsel by ensuring that the Firm remains available to represent its clients over time, even as new clients engage the Firm.

Cooperation and Communication

Client agrees to cooperate with the Firm and to disclose accurately and completely all facts and documents that may be relevant to the Engagement or requested by the Firm. Client also agrees to inform the Firm, in writing, of any changes in the contact information (name, address, telephone number, e-mail address, etc.) of Client or any authorized representatives who can communicate with the Firm on behalf of Client. When Client's instruction or authorization is needed, the Firm will contact Client at the last known address and/or phone number, and Client agrees to respond promptly.

Unless instructed otherwise, the Firm will use electronic communications (such as e-mail, cellular telephones, Voice Over Internet, etc.) to communicate with Client. Client consents to the Firm's use of electronic communications in connection with the Engagement.

Client acknowledges that the Firm cannot make any promise or guarantee concerning the outcome of the Engagement. Attorneys may express opinions or beliefs about various courses of action and anticipated results; however, any such statement is not a promise or guarantee.

Termination of Engagement

Either Client or the Firm may terminate the Engagement at any time upon written notice.

The Firm's termination is subject to applicable rules of professional conduct. If permission for withdrawal is required by a court or other tribunal, the Firm will apply for such permission, and Client agrees to execute any documents necessary for the withdrawal. Termination does not relieve Client from the obligation to pay for all fees and expenses incurred in the Engagement.

Unless terminated sooner, the Engagement automatically terminates upon completion of the Firm's work, as measured by the date of the last time internally recorded to the Engagement.

Upon termination of the Engagement, the attorney-client relationship ends, unless Client engages the Firm for new matters. The Firm has no continuing obligation to advise Client with respect to future legal developments. Firm newsletters or other general publications transmitted to Client do not revive the attorney-client relationship.

Records Retention

The Firm will retain records that it created or received from Client or others for ten years after a matter ends; however, any documents or data collected, stored, or produced by eMerge may be deleted after one year. During these timeframes, upon Client's request or the Firm's election, the Firm will return Client's original records and property to Client. After these timeframes, the Firm may dispose of all records and data in accordance with the Firm's retention policies, without further notice to Client, unless Client and the Firm agree to other arrangements.

If the Firm (or one of its attorneys) is compelled or requested to testify or produce documents in any court or administrative proceeding, whether during or after the Engagement, Client agrees to pay the Firm, at hourly rates then in effect, for the fees and expenses incurred in that testimony or document production.

Marketing

Client consents to the Firm's use of Client's name in marketing and advertising materials, including the Firm's website. The Firm will not disclose any confidential information about Client or the Engagement.

Acceptance

If this letter correctly reflects your understanding of the terms of the Engagement, please execute the letter below. Please send a signed copy to me via e-mail with a copy to ICS@troutman.com, and please retain a copy for your records. The Client and the Firm agree that digital copy signatures have the same binding effect as original ink signatures.

Prior to (or in the absence of) Client's countersignature on this letter, Client's receipt of legal services performed by the Firm constitutes acceptance of these terms.

On behalf of the Firm, I sincerely thank you for the opportunity to be of service. We appreciate your confidence in the Firm, and we look forward to working with you.

TROUTMAN PEPPER LOCKE LLP

By: 
David B. Dove
Partner

By signature below, I represent that I am authorized to accept and agree to the foregoing terms on behalf of The City of Alpharetta:

Signature: _____

Name: _____

Title: _____

Date: _____



STAFF REPORT

Department: Finance
Submitted By: Adawn Law
Meeting Date: June 2, 2025

AGENDA ITEM:

Ordinance: City Code Text Amendments – Occupational Licenses, Taxes and Regulations

SECOND READING: The first reading of this item occurred during the May 19, 2025 City Council Meeting.

Consideration of an ordinance proposing modifications to increase the annual license fee levied upon each insurer doing business within the City; to increase the occupation tax levied on certain businesses and practitioners of professions and occupations; to amend business registration requirements; to provide for enforcement; to provide penalties for violations; to repeal conflicting ordinances; and for other purposes.

STAFF RECOMMENDATION:

Adopt an ordinance amending Chapter 28 (Occupational Licenses, Taxes and Regulations) of the City Code for the purpose of modifying the annual license fee levied, enforcement, and other purposes.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: YES

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

REVENUES FROM THE OCCUPATIONAL LICENSE TAX TOTALLED \$1.3 MILLION IN FISCAL YEAR 2024. THESE ADJUSTMENTS ARE ESTIMATED TO GENERATE AN ADDITIONAL \$850K ANNUALLY.

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:

During the City Council Retreat held on January 17-18, staff presented information and recommendations for Funding the Future. The revenue structure of our surrounding cities, including millage rates, stormwater fees, as well as business and occupational tax, were compared. The City of Alpharetta was shown to have the lowest business and occupational tax rates.

The City of Alpharetta's occupational tax has not been increased for over 20 years and has not kept up with the cost of providing services to this segment of our community. The current and proposed fees are as follows:

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

Revenues from this tax totaled \$1.3 million in fiscal year 2024. These adjustments are estimated to generate an additional \$850k annually.

Other modifications include: Definitional changes to the terms "location" and "employee" to ensure that this includes whether working on-site or remotely, or virtual; revisions to emphasize that the due date of taxes/fees is January 1 and must be paid in 90 days; as well as other administrative changes.

ALTERNATIVES:

ATTACHMENTS:

1. Ordinance Amending Occupation Tax



AN ORDINANCE BY THE MAYOR AND COUNCIL OF THE CITY OF ALPHARETTA, GEORGIA TO AMEND CHAPTER 28 (OCCUPATIONAL LICENSES, TAXES AND REGULATIONS), ARTICLE II OF CHAPTER 42 (INSURER LICENSE FEES), AND ARTICLE III OF CHAPTER 42 (OCCUPATION TAX) OF THE CODE OF THE CITY OF ALPHARETTA, GEORGIA; TO PROVIDE FOR EFFECTIVE DATES; TO REPEAL ALL ORDINANCES IN CONFLICT HERewith; AND FOR OTHER PURPOSES.

WHEREAS, O.C.G.A. § 36-35-3(a) provides that the governing authority of each municipal corporation shall have power to adopt clearly reasonable ordinances, resolutions and regulations relating to its property, affairs, and local government for which no provision has been made by general law and which are not inconsistent with the Constitution or any charter provision applicable thereto; and

WHEREAS, the Mayor and City Council desire to amend Chapter 28 of the Code of the City of Alpharetta, Georgia, to relocate occupational licenses, taxes, and regulations for financial institutions to Chapter 42 of the Code of Ordinances; and

WHEREAS, the Mayor and City Council desire to amend Article II of Chapter 42 (Insurer License Fees) to increase the annual license fee levied upon each insurer doing business within the City; and

WHEREAS, the Mayor and City Council desire to amend Article III of Chapter 42 (Occupation Tax) to increase the occupation tax levied on certain businesses and practitioners of professions and occupations and to amend business registration requirements; and

WHEREAS, the Mayor and City Council find that the following amendment to the Code of Ordinances promotes the health, safety, morals, convenience, order, prosperity, and general welfare of the present and future inhabitants of the City;

NOW THEREFORE, the Mayor and City Council of the City of Alpharetta hereby ordains, as follows:

Section 1. Chapter 28 of the Code of Ordinances of the City of Alpharetta is hereby repealed in its entirety and replaced as follows:

"Chapter 28 – RESERVED."

Section 2. Chapter 42, Article II, Sec. 42-29 of the Code of the City of Alpharetta is hereby amended by deleting all references to a license fee in the amount of \$100.00 and replacing with a license fee in the amount of \$150.00.

Section 3. Chapter 42, Article III of the Code of the City of Alpharetta is hereby amended as set forth in Exhibit "A" attached hereto and incorporated herein by reference.

Section 4. Severability

It is hereby declared to be the intention of the Mayor and City Council that the sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section hereof shall be declared invalid or unconstitutional or, if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid, or the application of this Ordinance to other circumstances not so held to be invalid. It is hereby declared as the intent of the Mayor and Council that this Ordinance would have been adopted in its current form without the invalid or unconstitutional provision contained therein.

Section 5. Effective Date

This Ordinance shall be effective immediately upon adoption.

Section 6. Repealer

All ordinances or parts of ordinances found to be in conflict herewith are hereby repealed.

SO ORDAINED, this ____ day of _____ 2025.

CITY OF ALPHARETTA

By: _____
Jim Gilvin, Mayor

[SIGNATURES CONTINUED ON FOLLOWING PAGE]

[SIGNATURES CONTINUED FROM PRECEDING PAGE]

COUNCIL MEMBERS

Mayor Pro Tem Dan Merkel

Council Member Donald F. Mitchell

Council Member Brian Will

Council Member Douglas J. DeRito

Council Member John Hipes

Council Member Fergal M. Brady

(SEAL)

Attest:

Approved as to form and legal sufficiency:

Lauren Shapiro, City Clerk

Molly Esswein, City Attorney

First Reading: _____

Second Reading: _____

Public Hearing Date (Required under Sec. 42-84): _____

EXHIBIT "A"

ARTICLE III. – OCCUPATION TAX

Sec. 42-55. - Purpose and intent of article.

The purpose and intent of this article is to provide for the levy, assessment and collection of an annual occupation tax on certain businesses and practitioners of professions and occupations located or exerting substantial efforts in the city. This article is implemented pursuant to, and in accordance with, the state-enabling statute codified in O.C.G.A. § 48-13-5 et seq.

Sec. 42-56. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Administrative fee means a component of an occupational tax which approximates the reasonable cost of handling and processing the occupation tax.

Business means any person, corporation, partnership or other legal entity which exerts substantial efforts within the city, engages in, causes to be engaged in, and/or represents or holds out to the public to be engaged in the occupation or activity with the object of gain or benefit, either directly or indirectly.

Business registration certificate means the document issued by the city to a business or to a practitioner of a profession or occupation which gives evidence of compliance with the requirements of this article. The certificate shows the name and address of the business, the business type, and other pertinent information, but not the amount of tax paid.

Dominant business activity means the activity which is the major source of income of a business that conducts multiple activities. Such dominant business activity represents the largest percentage of business revenues but may not represent a majority of revenues.

Dominant line means the type of business within a multiple-line business from which the greatest amount of income is derived.

Employee means an individual – whether working on-site, remotely, or virtually – whose work is performed under the direction and supervision of the employer, and whose employer withholds FICA, federal income tax or state income tax from such individual's compensation, or whose employer issues to such individual, for purposes of documenting compensation, a form IRS W-2, but not a form IRS 1099.

Location or office.

(1) The term "location" or "office" means any structure or vehicle where a business, profession or occupation is conducted.

(2) The term "location" or "office" does not include:

- a. A temporary or construction work site which serves a single customer or project, or a vehicle used for sales or delivery by a business or practitioner of a profession or occupation which has a location or office.
- b. The renter's or lessee's location which is the site of personal property which is rented or leased from another does not constitute a location or office for the personal property's owner, lessor, or the agent of the owner or lessor.
- c. The site of real property which is rented or leased to another does not constitute a location or office for the real property's owner, lessor, or the agent of the owner or lessor unless the real property's owner, lessor, or the agent of the owner or lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair of the property, otherwise conducts the business of renting or leasing the real property at such site or otherwise conducts any other business, profession, or occupation at such site.

Occupation tax means a tax levied on persons, partnerships, corporations or other entities for engaging in an occupation, profession or business for revenue raising purposes.

Practitioner of profession or occupation shall not include a practitioner who is an employee of a business, if the business pays an occupational tax.

Regulatory fees means payments, whether designated as license fees, permit fees or by another name, which are required by a local government as an exercise of its police power and as a part of or as an aid to regulation of an occupation, profession or business. The amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the city. A regulatory fee may not include an administrative fee or registration fee. Development impact fees, as defined by O.C.G.A. § 36-71-2(8), or other costs or conditions of zoning or land development are not regulatory fees.

Taxpayer means any business or practitioner of a profession or occupation responsible for the payment of an occupation tax pursuant to the provisions of this article.

Sec. 42-57. - Administrative and regulatory fee structure; occupation tax structure.

- (a) An annual non-prorated, non-refundable administrative fee of \$75.00 is imposed on each business and practitioner of a profession or occupation required to pay an occupation tax under this article. The administrative fee shall be due on the same date as the occupation tax.
- (b) A regulatory fee may be imposed as provided under O.C.G.A. § 48-13-9 on those applicable businesses. A regulatory fee may not include an administrative fee.

Sec. 42-58. - Occupation tax levied; restrictions.

- (a) An occupation tax is levied upon those businesses and practitioners of professions and occupations with one or more locations or offices within the corporate limits of the city and upon the applicable out-of-state businesses with no location or office in the state, pursuant to O.C.G.A. § 48-13-7, based upon the following criteria:

- 1. The taxpayer shall pay the occupation tax based upon the number of employees of the business or practitioner. Businesses and practitioners must include all employees, including virtual and remote workers.
- 2. The tax shall be calculated at the following rates for all businesses (not otherwise addressed herein or by law):

Employees	Tax Liability
One to four	\$125.00 plus \$10.00 per employee
Five to ten	\$200.00 plus \$10.00 per employee
Eleven to Twenty-five	\$325.00 plus \$10.00 per employee
Twenty-six to Forty-nine	\$475.00 plus \$10.00 per employee
Fifty and above	\$175.00 plus \$17.00 per employee

- 3. The number of employees shall be computed on a full-time position basis and a full-time position equivalent basis. For the purposes of the calculation, an employee who works 40 hours or more weekly shall be considered a full-time employee, and the average weekly hours of employees who work less than 40 hours weekly shall be added and such sum shall be divided by 40 to produce full-time position equivalents.

- (b) Restrictions.

- 1. The city shall not require the payment of more than one occupational tax for each location that a business or practitioner shall have.
- 2. The city shall require an occupation tax from those real estate brokers, agents or companies whose offices are located outside the city and who sell property inside the limits of the city.

3. An occupation tax shall not be levied in any other manner except as described in this section.
 4. For out-of-state businesses with no location in the state, occupation taxes shall be calculated at the annual rate of \$500.00.
- (c) Notwithstanding any other provision of this section, the imposition of an occupation tax and registration requirements of this section shall not constitute a condition to the practice of law by attorneys. Further, any provision of this section which imposes the criminal sanction of imprisonment for failure to register or pay an occupation tax shall not apply to attorneys. The audit provisions of this section shall not be deemed to require an attorney to provide confidential billing records to the city.

Sec. 42-59. - Applicability of occupation tax to businesses with no location in the state.

The occupation tax levied pursuant to section 42-58 is imposed on those businesses and practitioners of professions with no location or office in the state if the business's largest dollar volume of business in the state is in the city, and the business or practitioner:

1. Has one or more employees or agents who exert substantial efforts within the jurisdiction of the city for the purpose of soliciting business or serving customers or clients; or
2. Owns personal or real property which generates income and which is located within the jurisdiction of the city.

Sec. 42-60. - Each line of business to be identified on business registration.

The business registration certificate of each business in the city shall identify the dominant line of business that the business conducts.

Sec. 42-61. - The number of businesses considered operating in city.

Where a person conducts business at more than one location, each location shall be considered a separate business for the purpose of occupation tax and each separate business must file an annual registration and return in accordance with Sec. 42-65.

Sec. 42-62. - Professionals as classified in O.C.G.A. § 48-13-9(c)(1) through (18).

Practitioners of professions as described in O.C.G.A. § 48-13-9(c)(1) through (18) shall elect as their entire occupation tax:

1. The occupation tax based on number of employees as set forth in section 42-58; or

2. A fee of \$400.00 per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location. The per-practitioner fee shall include all persons in the business who qualify as a practitioner under the state's regulatory guidelines and framework.
3. This election is to be made on an annual basis.

Sec. 42-63. - Practitioners exclusively practicing for the government.

Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state, or instrumentalities of the United States, the state or a municipality or county of the state, shall not be required to obtain a license or pay an occupation tax for that practice.

Sec. 42-64. - Scope of tax.

The occupation tax levied pursuant to this article is for revenue purposes only and is not for regulatory purposes; nor is the payment of the tax made a condition precedent to the practice of any such profession or trade. The occupation tax applies to those businesses and occupations which are covered by the provisions of O.C.G.A. §§ 48-13-5 through 48-13-26. All other applicable businesses and occupations are taxed by the city pursuant to the pertinent general and/or local law and ordinances.

Sec. 42-65. - When tax due and payable; effect of transacting business when tax delinquent.

- (a) Each business or practitioner of a profession or occupation required to pay an administrative fee and occupation tax or a regulatory fee pursuant to this article shall file an annual registration and return (the "registration") with the city finance department on a form provided by the city. The registration, accompanied by the occupation tax and/or fee, is due on January 1 of each calendar year and shall, if not paid within ninety (90) days, be subject to penalties for delinquency as provided in this article. The registration and tax for a business commencing after January 1 of any year is due on the commencement date and is delinquent 90 days after the commencement date.
- (b) No initial registration or renewal registration shall be granted if a business or practitioner of a profession or occupation is delinquent to the city for unpaid taxes, sanitation bills, or other applicable fees imposed by the city.
- (c) No renewal registration shall be granted on registrations filed after June 1, but such registrations shall be treated as an initial registration and the business or practitioner of a profession or occupation shall be required to comply with all rules and regulations for the granting of a business registration certificate as if no previous business registration certificate had been issued. Failure of a

business or practitioner of a profession or occupation to comply with any section of this Code shall subject the business or practitioner of a profession or occupation to non-renewal of the business registration certificate.

- (d) A penalty of ten percent (10%) of the amount of occupation tax and/or fee shall be imposed upon payments made more than ninety (90) days following the due date. Interest of 1 ½ percent (1.5%) shall be assessed for each month or fraction thereof that the tax and/or fee remains delinquent after the imposition of the ten percent penalty.
- (e) A business registration certificate shall be issued by the city finance department for each registration under this article. The business registration certificate shall be prominently displayed in each office of the business in the city. If any person, firm or corporation whose duty it is to obtain a business registration certificate shall, after the registration and occupation tax becomes delinquent, transact or offer to transact business in the city, such offender shall, in addition to remedies provided herein, upon conviction, be punished as provided in section 1-8.

Sec. 42-66. - Allocation of employees of business with multiple intrastate or interstate locations.

For those businesses having multiple locations inside and outside the city, only the employees who work in the city locations will be counted for occupation tax purposes.

Sec. 42-67. - Exemption for state and local authorities and nonprofit organizations.

State and local authorities and nonprofit organizations are exempt from any occupation tax, regulatory fee or administrative fee levied pursuant to this article.

Sec. 42-68. - Evidence of state registration required if applicable; state registration to be displayed.

Each person required to be licensed under title 43 of the state license examining boards shall provide evidence of proper and current state licensure before the city registration may be issued.

Sec. 42-69. - Evidence of qualification required if applicable.

- (a) Any business required to obtain health permits, bonds, certificates of qualification, certificates of competency, certificates of occupancy or any other regulatory matter shall first, before the issuance of a city business registration, show evidence of such qualification.
- (b) Any business required to submit an annual application for continuance of that business shall do so before the registration is issued.

Sec. 42-70. - Liability of officers and agents; registration required; failure to obtain.

All persons subject to the occupation taxes provided in this article shall be required to obtain the necessary registration for such business as provided in this article, and in default thereof, the officer or agent soliciting for or representing such persons shall be subject to the same penalty as other persons who fail to obtain a certificate. Every person commencing business in the city after January 1 of each year shall likewise obtain the registration before commencing the same; and any person transacting or offering to transact in the city any of the kinds of business, trade, profession or occupation without first having so obtained such registration shall be subject to penalties provided herein, and upon conviction, shall be punished as provided in section 1-8.

Sec. 42-71. - City building official; business inspector.

The city code enforcement manager and his duly designated officers and inspectors or his successors shall be classified as deputy officer business inspector with full subpoena and arresting powers in conjunction with any violation pertaining to the business tax ordinance for 1995 and succeeding years thereafter.

Sec. 42-72. - Businesses not covered by this article.

The following businesses are not covered by the provisions of this article, but may be assessed an occupation tax or other type of tax pursuant to the provisions of other general laws of the state or by act of local law:

1. Those businesses regulated by the state public service commission.
2. Those electrical service businesses organized under O.C.G.A. title 46, ch. 3.
3. Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.
4. Cooperative marketing associations governed by O.C.G.A. § 2-10-80 et seq.
5. Insurance companies governed by O.C.G.A. § 33-8-8.
6. Those businesses governed by O.C.G.A. § 48-5-355.
7. Agricultural products and livestock raised in the state governed by O.C.G.A. § 48-5-356.
8. Depository financial institutions governed by O.C.G.A. § 48-6-93, provided that the City, pursuant to the authority granted in O.C.G.A. § 48-6-93,

hereby levies a tax on depository financial institutions located within the incorporated limits of the City as set forth in Section 42-89 below.

9. Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.

Sec. 42-73. - Occupation tax inapplicable where prohibited by law or provided for pursuant to other existing law.

This occupation tax is not levied upon any business or any part of a business where such levy is prohibited or exempted by the laws of the state or of the United States.

Sec. 42-74. - More than one place or line of business.

Where a business is operated at more than one place or where the business includes more than one line, the number of employees at each location will be entered on a separate occupation tax return and the tax will be calculated at the rate of the dominant line of business conducted by the business, identified on a form to be furnished by the city.

Sec. 42-75. - Returns confidential.

Except in the case of judicial proceedings or other proceedings necessary to collect the occupation tax hereby levied, the contents of occupation tax returns shall be confidential and open only to the officials, employees, agents or clerks of the city using said returns for the purpose of this occupation tax levy and the collection of the tax. Independent auditors or bookkeepers employed by the city shall be classed as employees. Nothing herein shall be construed to prohibit the publication by the city of statistics, so classified as to reasonably prevent the identification of particular reports or returns and items thereof, or the inspection of the records by duly qualified employees of the tax departments of the state or of the United States, and other local governments. Information provided by a business or practitioner may also be disclosed to the governing authority of another local government for occupational tax purposes.

Sec. 42-76. - Inspection of books and records.

In any case, the finance department of the city, through its officers, agents, employees or representatives, may inspect the books of the business for which the returns are made. The director of the finance department or the director's designee shall have the right to inspect the books or records for the business of which the return was made in the city, and upon demand of the director of the finance department or the director's designee, such books or records shall be submitted for inspection by a representative of the city within 30 days. Failure of submission of such books or records within 30 days shall be grounds for revocation of the tax certificate currently existing to do business in the city. Adequate records shall be kept in the city for examination by the director of the finance department or the director's designee at the director's discretion. If, after examination of the books or records, it is determined that a deficiency occurs as a result of underreporting, a penalty of

ten percent of the deficiency and an additional one percent of the deficiency for each month or fraction thereof that the deficiency was due and unpaid shall be assessed.

Sec. 42-77. – Termination of business.

It shall be the duty of each business and practitioner subject to fees and occupation taxes under this article when it shall cease to do business or practice to return its current occupation tax certificate, together with a statement as to the date of termination of doing business or practice to the city finance department, however, there shall be no penalty for failure of a business or practitioner to comply with this section.

Sec. 42-78. - Business registration certificate to be revoked for failure to pay tax, file returns, or permit inspection of books.

Except for a person whose qualifications to practice his profession are determined by the general laws of the state, upon the failure of any business to pay such occupation tax or any part thereof before it becomes delinquent or upon failure to permit inspection of its books as above provided, any business registration certificate granted by the city under this article permitting the owner of such business to do business in the city for the current year shall be, ipso facto, revoked. No new business registration certificate shall be granted by the city for the operation of a business for which any part of the occupation tax herein provided for is at that time unpaid, or to a person who has failed to submit adequate records as requested by the finance department in accordance with provisions found in section 42-76.

Sec. 42-79. - Effect of failure to comply with article provisions; continuing in business after business registration certificate revocation.

Any person, their manager, agent or employee, who does business in the city after the certificate for such business has been revoked as above; any person, their manager, agent or employee, hereby required to make returns showing the number of employees, and who fails to make such returns within the time and in the manner herein provided, or refuses to amend such returns so as to set forth the correct information, or who shall make false returns; and any person, their manager, agent or employee who refuses to permit an inspection of books in his charge when the officer, agent, employee or representative of the city requests such inspection, during business hours, for the purpose of determining the accuracy of the returns herein provided for, shall be subject to penalties provided in section 1-8.

Sec. 42-80. - Execution for delinquent occupation tax.

In addition to the other remedies herein provided for the collection of the occupation tax herein levied, the director of the finance department of the city, upon any tax or installment of such tax becoming delinquent and remaining unpaid, shall issue execution for the correct amount of such tax against the person liable for such tax, which execution shall bear interest at the rate of 1 ½ percent per month from the date when such tax or installment

becomes delinquent, and the lien shall cover the property of the person liable for such tax, all as provided by the ordinances and Charter of the city and the laws of the state. The lien of such occupation tax shall become fixed on and date from the time when such tax or any installment thereof becomes delinquent. The execution shall be levied by the director of the finance department of the city upon the property of the person liable for such tax, and sufficient property shall be advertised and sold to pay the amount of such execution, with interest and costs. All other proceedings in relation thereto shall be had as is provided by the ordinances and the Charter of the city and the laws of the state, and the defendant in such execution shall have rights of defense, by affidavit of illegality and otherwise, which are provided by the Charter of the city and the laws of the state in regard to tax executions. When a nulla bona entry has been entered by proper authority upon an execution issued by the city against any person defaulting on the occupation tax, the person against whom the entry was made shall not be allowed or entitled to have or collect any fees or charges whatsoever for services rendered after the entry of the nulla bona. If, at any time after the entry of nulla bona has been made, the person against whom the execution issues pays the tax in full together with all interest, penalties and costs accrued on the tax, the person may collect any fees and charges due the person as though the person had never defaulted in the payment of the taxes.

Sec. 42-81. - Amendment or repeal of provision.

This article shall be subject to amendment or repeal, in whole or in part, at any time, and no such amendment or repeal shall be construed to deny the right of the council to assess and collect any of the taxes or other charges prescribed. Such amendment may increase or lower the amounts and tax rates of any occupation and may change the classification thereof. The payment of any occupation tax provided for shall not be construed as prohibiting the levy or collection by the city of additional occupation taxes upon the same person, property or business.

Sec. 42-82. - Applications of provisions to prior ordinance.

This article does not repeal or affect the force of any part of any ordinance heretofore passed where taxes levied under such prior ordinance have not been paid in full. So much and such parts of ordinances heretofore and hereinafter passed as provided for the issuing and enforcing of execution for any tax or assessment required by such ordinances, or that imposed fines or penalties for the nonpayment of such tax or for failure to pay regulatory fees provided for in such ordinances, or failure to comply with any other provisions hereof, shall continue and remain in force until such tax, regulatory fee or assessment shall be fully paid.

Sec. 42-83. - Enforcement of provisions.

It is hereby made the duty of the building official, the finance department and the police department to see that the provisions of this article relating to occupation taxes are observed, and to summon all violators of the same to appear before the municipal court. It

is hereby made the further duty of the building official, director of the finance department, the chief of police and their designees and assistants to inspect all certificates issued by the city, as often as in their judgment it may seem necessary to determine whether the certificate held is the proper one for the business sought to be transacted thereunder.

Sec. 42-84. - Provisions to remain in full force and effect until changed by council.

This article shall remain in full force and effect until changed by amendment adopted by the council. All provisions hereto relating to any form of tax herein levied shall remain in full force and effect until such taxes have been paid in full.

Sec. 42-85. - Requirement of public hearing before tax increase.

The council shall conduct at least one public hearing before adopting any ordinance or resolution which will increase the rate of occupation tax as set forth in this article.

Sec. 42-86. - Option to establish exemption or reduction in occupation tax.

The council may, by this article or subsequent ordinance or resolution, provide for an exemption or reduction in occupation tax to one or more types of businesses or practitioners of occupations or professions or to a designated district as part of a plan for economic development or attracting or encouraging selected types of businesses or practitioners of selected occupations or professions. Any such plan may be designed to attract development to a particular area in the city or to the city at large. Such exemptions or reductions in occupation tax shall not be arbitrary or capricious.

Sec. 42-87. - Conflicts between specific and general provisions.

Where there is an apparent conflict in this article between specific and general provisions, it is the intention hereof that the specific shall control.

Sec. 42-88. - Information provided to state department of revenue.

(a) Any person who performs any business, occupation or profession subject to an occupation tax or regulatory fee under O.C.G.A. § 48-13-1 et seq. is required to provide the city the following information when paying such occupation tax or regulatory fee:

1. The legal name of the business;
2. Any associated trade names for the business;
3. The mailing address for the business;
4. The actual physical address of each location of the business, if it is different than the mailing address;

5. The North American Industry Classification System (NAICS) code applicable to such business; and
 6. The sales and use tax identification number assigned to the business by the state department of revenue, if the business is required by law to have such a number.
- (b) The city will provide written notice to all persons subject to the city's occupation taxes or regulatory fees that:
1. This information will be provided to the state department of revenue; and
 2. If the person refuses or fails to provide the required information, the city will notify the state department of revenue of this fact.
- (c) Within 30 days after receiving the payment of occupation taxes or regulatory fees pursuant to O.C.G.A. § 48-13-20, or at such other later date as otherwise reasonable, the city will electronically submit the information received from each business to the state department of revenue.

Sec. 42-89. – Financial Institutions

The following type of business shall be subject to the following:

- (1) *Gross receipts tax imposed on banks.* There is hereby levied for each year an annual business license tax upon each banking institution doing business within the city, based solely upon gross receipts, in an amount equal to twenty-five-hundredths percent of the gross receipts of such bank during the calendar year, in accordance with O.C.G.A. § 48-6-93(a). Gross receipts as used in this subsection shall mean the total amount of revenue generated from sources, as set forth in O.C.G.A. § 48-6-95.
- (2) *Gross receipts tax imposed on savings and loan associations.* There is hereby levied for each year an annual business license tax upon each savings and loan association doing business within the city, based solely upon gross receipts, in an amount equal to twenty-five-hundredths percent of the gross receipts of such savings and loan association during the calendar year, in accordance with O.C.G.A. § 48-6-93(a). Gross receipts as used in this subsection shall mean the total amount of revenue generated from sources as set forth in O.C.G.A. § 48-6-95.
- (3) *Filing of gross receipts return by depositing financial institutions; due date.* Every depository financial institution doing business in this city and subject to this tax as authorized by O.C.G.A. § 48-6-93 shall file a return of its gross receipts with the city tax office on or before March 1 of the year following the year in which

such gross receipts are measured. Such return shall be in the manner and form as provided by O.C.G.A. § 48-6-93(d). In the event fees go unpaid after the due date, a ten percent penalty will be charged based upon the past due amount, and interest at the rate of one percent per month shall accrue until the fees are paid in full.

- (4) *Assessment and collection.* The city tax department shall assess and collect the tax provided for by this section based upon the information provided in the returns as filed by each depository financial institution annually.

Secs. 42-90—42-119. - Reserved.



STAFF REPORT

Department: Public Works
Submitted By: Krista McDowell
Meeting Date: June 2, 2025

AGENDA ITEM:

Purchase Approval: Public Works Fleet Replacement Chevrolet Silverado Service Truck

Consideration of approval of the purchase of a 2024 Chevrolet Silverado 3500 Crew Cab 4x2 Reading Service Truck utilizing State Contract 99999-001-SPD00000155 from Hardy Chevrolet in an amount not to exceed \$80,268.00.

STAFF RECOMMENDATION:

Approve the purchase of a 2024 Chevrolet Silverado 3500 Crew Cab 4x2 Reading Service Truck utilizing State Contract 99999-001-SPD00000155 from Hardy Chevrolet in an amount not to exceed \$80,268.00, and authorize the Mayor to execute all necessary documents.

BUDGET & PROCUREMENT:

BUDGETED ITEM: YES

FISCAL IMPACT: YES

INCLUDED IN CURRENT FY CPTL BUDGET: YES

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST: \$80,268.00

APPROPRIATIONS:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
PW Fleet/ 30141100-542200-C1223	\$80,268

EXTERNAL FUNDING SOURCES:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
0	\$0.00

ITEM DESCRIPTION:

The Public Works Department budgeted for a replacement crew service truck. Staff recommends the purchase of a 2024 Chevrolet Silverado 3500 Crew Cab 4x2 Reading Service Truck that is readily available on the lot at Hardy Chevrolet. This vehicle would be available under State Contract, 99999-001-SPD00000155, without the typical wait time of utilizing a State contract order.

Public Works compared pricing and availability of other vendors to the state contract and the vendor under state contract had a lower price and is readily available. This unit would replace unit 665, EN8756, 2009 F350 Service Truck with 126,000 miles. This truck is overdue to be replaced based on mileage and age and is in need of repairs, which is affecting the reliability of this vehicle for the crew. Per policy, the vehicle being replaced will be surplus by the Finance Department.

ALTERNATIVES:

Do not approve the purchase of the 2024 Chevrolet Silverado 3500 Crew Cab 4x2 Reading Service Truck by utilizing the state contract, and use other procurement methods to purchase a replacement vehicle.

ATTACHMENTS:

1. Hardy 2024 service body quote and photos 5.16
2. Hardy Chevy State Contract

3. Wade Ford- 2024 350 service body quote

SALES: [\(678\) 884-8481](tel:(678)884-8481)

2115 BROWNS BRIDGE ROAD, GAINESVILLE, GA 30501



Hardy Chevrolet

[MAP](#) [CONTACT](#)

2024 Chevrolet Silverado 3500 Crew Cab 4x2 Reading Service Truck

Stock #28245



1 of 7



Photos may be stock images.

Reading SL Service Body

Watch Video

Body Details

Manufacturer	
Body Type	Service Truck
Body Line	SL Service Body
Body Model	SLU108-DW
Body Material	Steel
Body Height	40"
Body Width	91-1/2"
Body Length	9'
Body Inside Width	48.5"
Body Weight	1249 lbs.
Body Color	White
Compartment Description	"A" Compartment Layout - Both Sides, Spring Loaded Door Holders
Compartment Depth	21.5"
Floor Description	Treadplate
Floor Material	Steel

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MSRP

Dealer Discount

Price

Total Savings

Photos may be stock images.

Window Sticker

Vehicle Notes

Summit White 2024 Chevrolet Silverado 3500HD Work Truck Duramax 6.6L V8 Turbodiesel 10-Speed Automatic RWD10-Speed Automatic, Jet Black Vinyl.Hardy Ch...

[Read More...](#)

Chassis Details

Stock Number	28245
Stock Type	New
Year	2024
Make	Chevrolet
Model	Silverado 3500
Class	3
GVWR	14,000
Drivetrain	4x2
Cab Type	Crew
Vehicle Trim	Work Truck
Vehicle VIN	1GB4WREY4RF205242
Interior Color	Jet Black

Vehicle available NOW in Gainesville

Contact Hardy Chevrolet for more information
[\(678\) 884-8481](tel:(678)884-8481)

Exterior Color Description	White
Engine Cylinder Count	8
Transmission Type	Automatic
Fuel Type	Diesel
Engine Model	L5P
Engine Size (L)	6.6
Brake Type	Hydraulic

Vehicle Options

- Preferred Equipment Group 1WT
- Suspension Package
- WT Convenience Package
- 6 Speakers

[View All](#)

Lighting Type	LED
Lighting Description	Combo Rear Lights
Lighting Location	Exterior
Has Mud Flaps	Yes
Tailgate Type	Slam Action
Hitch Type	Receiver
Trailer Plug Type	7-Way
Camera Description	Backup Camera

SL Service Body Features

Reading's SL service bodies feature the premium materials and quality construction Reading is famous for at an exceptional value. The SL is available in 98" single rear wheel, 108" and 132" dual rear wheel configurations. Both are available in standard and low-profile designs. You can get even more storage space with the Reading Spacemaker® option.

Every SL service truck body moves through our exclusive E-coat primer and powder coat finish process for outstanding rust and corrosion resistance. In addition, the SL service body offers numerous standard features and options, including Dual-Pro® door seals, an Aluma-Fill fuel cup, stainless steel rotary locks, a slam-action tailgate and much more.

Made in America and backed by our 6-year warranty, the SL service body offers unbeatable value.



Disclaimer:

Prices include all applicable rebates and incentives. Prices do not include government fees which include tax, tag, title and WRA (Warranty Rights Act) fees. All prices, specifications and availability subject to change without notice. Contact dealer for most current information.

MPG estimates on this website are EPA estimates; your actual mileage may vary. For used vehicles, MPG estimates are EPA estimates for the vehicle when it was new. The EPA periodically modifies its MPG calculation methodology; all MPG estimates are based on the methodology in effect when the vehicles were new (please see the "Fuel Economy" portion of the EPA's website for details, including a MPG recalculation tool).

The features and options listed are for the new 2024 Chevrolet Express Cutaway 4500 and may not apply to this specific vehicle.

Similar Vehicles

2024 Chevrolet Silverado 3500 Crew Cab DRW 4x4 Reading ...

2025 Chevrolet Silverado 3500 Regular Cab 4x4 Warner ...

2024 Chevrolet Silverado 3500 Crew Cab DRW 4x4 Reading ...

2023 Chevro Crew Cab 4x

Recently Viewed Vehicles

New 2024 Chevrolet Silverado
5500 Crew Cab Dump Truck

2024 Chevrolet Silverado 3500
Crew Cab DRW 4x4 Warner ...

2024 Chevrolet Silverado 3500
Crew Cab 4x2 Reading ...

2024 Chevro
Crew Cab DF

HARDY CHEVROLET, INC.
2115 BROWN'S BRIDGE ROAD
GAINESVILLE, GA 30501
770/532 4389

RETAIL PURCHASE AGREEMENT

Dealership License #: _____ Deal #: **95049**
Purchaser's Name(s): **CITY OF ALPHARETTA PUBLIC WORKS** Date: **05/16/2025**
Address: **1790 HEMBREE RD ALPHARETTA GA 30009** County: _____
Telephone (1): **770-480-0314** Telephone (2): _____ DOB: _____
E-mail: **JDUTCHER@ALPHARETTA.GA.US** D.L./State I.D.#: _____ Issuing State: _____ Exp. Date: **05/28/2025**

The above information has been requested so that we may verify your identity. By signing below, you represent that you are at least 18 years of age and have authority to enter into this Agreement. The Odometer Reading for the Vehicle you are purchasing is accurate unless indicated otherwise. Please refer to the Federal Mileage Statement for full disclosure.

YEAR 2024	MAKE CHEVROLET	MODEL SILVERADO 3500	COLOR GAZ SUMMIT WHITE	STOCK NO. 28245
VIN/SERIAL NO. 1GB4WREY4RF205242		ODOMETER READING ☐ Not Accurate 0		SALESPERSON
THE VEHICLE IS: ☒ NEW ☐ USED		PRIOR USE DISCLOSURE: ☐ DEMONSTRATOR ☐ FACTORY OFFICIAL ☐ RENTAL ☐ OTHER		
WARRANTY STATEMENT				
We are selling this Vehicle to you AS-IS and we expressly disclaim all warranties, express and implied, including any implied warranties of merchantability and fitness for a particular purpose, unless the box beside the "Used Vehicle Limited Warranty Applies" is marked below, or we enter into a service contract with you at the time of, or within 90 days of, the date of this transaction. Any warranties by a manufacturer or supplier other than our Dealership are theirs, <u>not</u> ours, and only such manufacturer or supplier shall be liable for performance under such warranties. We neither assume nor authorize any other person to assume for us any liability in connection with the sale of the Vehicle and the related goods and services.				
CONTRACTUAL DISCLOSURE STATEMENT (USED VEHICLES ONLY) The information you see on the window form for this Vehicle is part of this contract. Information on the window form overrides any contrary provisions in the contract of sale. Guía para compradores de vehículos usados. La información que ve en el formulario de la ventanilla para este vehículo forma parte del presente contrato. La información del formulario de la ventanilla deja sin efecto toda disposición en contrario contenida en el contrato de venta.				
☐ We are providing a Used Vehicle Limited Warranty in connection with this transaction. Any implied warranties apply for the duration of the Limited Warranty.				
TRADE-IN VEHICLE INFORMATION				
Year:	Make:	Model:	Color:	
N/A	N/A	N/A	N/A	
VIN/Serial No.:		Odometer Reading:		
N/A		N/A Not Accurate		
Trade-In Allowance:		Balance Owed & Lienholder:		
N/A				
OTHER MATERIAL UNDERSTANDINGS AND INTEGRATED DOCUMENTS				
☐ IF BOX IS MARKED, PLEASE SEE THE DELIVERY CONFIRMATION				
☐ IF BOX IS MARKED, PLEASE SEE THE CONDITIONAL (SPOT) DELIVERY AGREEMENT				
*The Deposit/Down Payment received from you is <u>not</u> refundable, except as set forth in this Retail Purchase Agreement. In the case of a Deposit, we will hold the Vehicle for _____ days.			☐ If this box is marked, the Vehicle you are purchasing must pass an Emissions Inspection. Please see the attached Certificate of Emission Inspection or Waiver.	
X _____				
			CASH PRICE OF VEHICLE	
			SALES PRICE	
			80268.00	
			STATE CONTRACT PRICING	
			INCLUDES LIFTGATE	
			TOTAL DUE	
			80268.00	
			LESS DEPOSIT/DOWN PAYMENT*	
			LESS REBATE	
			TOTAL TRADE DIFFERENCE	
			LESS CASH DUE AT DELIVERY	
			AMOUNT TO BE FINANCED (See Paragraphs 11 and 14)	
			80268.00	

This agreement and any documents which are part of this transaction or incorporated herein comprise the entire agreement affecting this Retail Purchase Agreement and no other agreement or understanding of any nature concerning the same has been made or entered into or will be recognized. I have read and accept all of the terms and conditions of this Agreement, and agree to them as if they were printed above my signature. I further acknowledge receipt of a copy of this Agreement. This Agreement shall not become binding until signed and accepted by an Authorized Dealership Representative.

Purchaser

Accepted by Authorized Dealership Representative

Purchaser
DealerCAP

53187*1*HCG-FI
CATALOG #8963182

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Supplier Information Sheet

Statewide Contract Number		99999-001-SPD00000155		
Name of Contract	Truck Chassis and Truck Bodies			
Effective Date	08/08/2018	Effective Date	08/31/2025	
Contract Table of Contents				
Active Suppliers	6	Contract Information:	Mandatory Contract	
Contract Information for Vendor			Page Number	
Hardy Chevrolet Buick GMC, Inc.			2	
Additional Contract Information				
General Contract Information			3	
Specifications			3	
Pricing			3	
Changes/Renewals/Extension			4	
DOAS Contact Information			5	

Contract Information	
Statewide Contract Number	99999-SPD-SPD000155-0003
PeopleSoft Vendor Number	0000066877
Vendor Name & Address	
Hardy Chevrolet, Inc. 1249 Charles Hardy Parkway Dallas, GA 30157	
Contract Administrator	
Colt Deems cdeems@hardyautomotive.com Phone: 770-445-9411 x 198 Fax: 770-445-9659	Austin Harris aharris@hardyautomotive.com Telephone: 770.445.6655 EXT. 1204 Fax: 770-445-9659
Contact Details	
Ordering Information	Austin Harris GM Fleet Manager aharris@hardyautomotive.com Telephone: :770.445.6655 EXT. 1204 Fax: 770-445-9659
Remitting Information	Hardy Chevrolet, Inc. 1249 Charles Hardy Parkway Dallas, GA 30157
Delivery Days	Determined at time of order
Discounts	None
Payment Terms	Net 30 Days
Bid Offer includes	State and Local Government
Acceptable payment method	Purchase Order

General Contract Information:

This contract provides a variety of Truck Chassis and Truck Bodies in the following Gross Vehicle Weight Rating (GVWR) categories: 12,500 GVWR, 15,000 GVWR, 19,500 GVWR, 19,500 GVWR DOT HERO, 26,000 GVWR, 36,000 GVWR, 52,000 GVWR, and 56,000 GVWR.

Each awarded supplier provided Truck Bodies with their pricing sheets. For a description and price of the available bodies per GVWR on each awarded pricing sheet for that weight category. To find the bodies available, review the suppliers pricing sheet that are linked to the pricing pages.

Specifications

See Specifications in Team Georgia Marketplace (TGM)

Pricing:

See Pricing Sheets in Team Georgia Marketplace (TGM)

Contract Renewals/ Extensions/ Amendments:

Base Term:	8/8/2018 – 8/31/2019
Renewal 1	9/1/2019-8/31/2020
Renewal 2	9/1/2020-8/31/2021
Renewal 3	9/1/2021-8/31/2022
Renewal 4	9/1/2022-8/31/2023
Extension 1	9/1/2023-8/31/2024
Extension 2	9/1/2024-8/31/2025

DOAS CONTACT INFORMATION

DOAS Contract Manager

Name: Emily Harris

Phone: 470-668-2663

Email: emily.harris@doas.ga.gov

Procurement Help Desk

Telephone: 404-657-6000

Email: procurementhelp@doas.ga.gov

2024 Ford F-350 Crew Cab DRW 4WD Knapheide Service Truck

Stock #REE09051



Photos may be stock images.

 Knapheide Steel Service Body - Ford

 Watch Video

Body Details

Manufacturer	
Body Type	Service Truck
Body Line	Steel Service Body
Body Model	6108D54
Body Material	Steel
Body Height	40"
Body Width	94"
Body Length	8' 11-1/4"
Body Inside Width	54"
Body Weight	1399
Body Color	White
Compartment Description	Treadplate Tops, (2) Adjustable Divider Shelves and Dividers, in The Street and Curb Side Front Vertical Compartments (1) Adjustable Divider Shelf and Dividers in The Street and Curb Side Full Height Rear Vertical Compartments

Photos may be stock images.

 Window Sticker

Vehicle Notes

Oxford White 2024 Ford F-350SD XL DRW 4WD 10-Speed Automatic Power Stroke 6.7L V8 DI 32V OHV Turbodiesel 4WD.

F-350 SuperDuty XL is nicely ...
[Read More...](#)

 2024 Ford Super Duty Chassis Cab Towing Guide

Chassis Details

Stock Number	REE09051
Stock Type	New
Year	2024
Make	Ford
Model	F-350
Class	3
Drivetrain	4WD
Cab Type	Crew
Vehicle Trim	XL
Interior Color	Medium Dark Slate

 [Share](#)

 [Save](#)

 [Print](#)

Price

Vehicle available NOW in Smyrna

Contact Wade Ford for more information
[\(770\) 212-9114](tel:(770)212-9114)

Exterior Color Description	White
Engine Cylinder Count	8
Engine	6.7L 8 Cylinder Engine
Transmission Type	Automatic
Rear Wheels	Dual
Fuel Type	Diesel
Engine Make	Ford
Engine Size (L)	6.7
Brake Type	Hydraulic

	(1) Adjustable Divider Shelf and Divide
Compartment Depth	20"
Hitch Type	Receiver
Hitch Description	Universal Fit Service Body Hitch
Lighting Type	LED
Lighting Description	Surface Mount Lights S/T/T and B/U Lights
Lighting Location	Exterior
Mud Flaps Description	Mud Flaps
Tailgate Type	Slam Style
Tailgate Height	12"
Bumper Type	Recesased
Bumper Width	94"
Camera Description	Factory Backup Camera
Trailer Plug Type	7-Way RV Connector Hin Socket
Trailer Plug Material	High Impact Nylon

Steel Service Body Features

With a rugged steel construction and external storage for your tools and equipment, the Service Body is a key component in your day-to-day productivity.

The external compartments offer protection from outside elements and allow technicians to access their equipment without having to climb into the truck bed.

Staying organized both on and between job sites is important. Get maximum efficiency with a Knapheide Service Body.



Disclaimer:

Wade Ford, located at 3860 South Cobb Drive in Smyrna, Georgia, is a leading Ford dealership specializing in commercial and fleet vehicles.

The Fleet Department offers a comprehensive selection of new and used Ford trucks, vans, and SUVs tailored to meet the diverse needs of businesses in the Smyrna area.

Check us out at www.wadeford.com

Wade Ford provides a wide range of commercial vehicles, including the robust Ford Super Duty series, versatile cargo vans, and powerful work trucks. This variety ensures that businesses can find the right vehicle to suit their specific operational requirements.

For small business owners, Wade Ford offers access to the Business Preferred Network, which provides exclusive benefits and a broad selection of commercial Ford trucks and SUVs. This program is designed to support the unique needs of small businesses

in the area.

Wade Ford has established strong, long-standing relationships with government agencies and commercial clients throughout Georgia and neighboring states.

Wade Ford takes pride in serving small and local businesses, offering tailored solutions to meet specific fleet requirements

For fleet inquiries, you can reach Wade Ford at 678-394-0005

Visit us at 3860 South Cobb Drive, Smyrna, GA 30080

Explore their fleet inventory and services online at www.wadeford.com

Whether you're looking to expand your business fleet or require specialized commercial vehicles, Wade Ford's Fleet Department in Smyrna, GA, offers the expertise and selection to meet your needs.

All pricing and details are believed to be accurate, but we do not warrant or guarantee such accuracy.

The prices shown above, may vary from region to region, as will as incentives, and are subject to change.

Vehicle information is based off standard equipment and may vary from vehicle to vehicle.

Call or email for complete vehicle specific information.



WADE FORD
FLEET SALES DIVISION
3860 South Cobb Drive, Smyrna, GA 30080
DIRECT LINE- JAKE M. KELLEY- 1(229) 322-9702
CURRENT STATE CONTRACT HOLDER FOR GA THROUGH 2026!



CUSTOMER- AGENCY • CITY OF ALPHARETTA	PHYSICAL ADDRESS- 2 Park Plaza Alpharetta, GA 30009	DATE- 5-8-25	INVOICE / QUOTE #
TITLE NAME AND ADDRESS- CITY OF ALPHARETTA 2 Park Plaza Alpharetta, GA 30009	FLEET CODE / STATE / ZIP- • ALPHARETTA 30009	STATE CONTRACT # 99999-SPD- SPD0000155-0006	ALPHR15-8-25

QTY.	COLOR	YEAR/ ODO	MAKE/ MODEL	New	VIN	PRICE PER UNIT	SALES: GOV/FLEET
1	WHITE	2024	Ford F-350 4X4 DIESEL WITH 9' SERVICE BODY/ RACK AND LIFT GATE BUILD	NEW	1FD8W3HT4REE09051 GOV DISCOUNT- ADD LIFT GATE TOTAL-	\$84,628.00 \$-2,100.00 \$5,480.00 \$88,008.00	Jake M. Kelley

DEPARTMENT: CITY OF ALPHARETTA

PHONE CONTACT- 770-480-0314

VEHICLE(S) LISTED ABOVE

EMAIL- jdutcher@alpharetta.ga.us

<https://worktruck.wadeford.com/work-truck/2024-ford-f-350-crew-cab-drw-4wd-knapheide-service-truck-15869952>



PRICE OF CAR
FREIGHT AND
HANDLING
OPTIONAL EQUIP.
ACCESS.
LICENSE AND TITLE

I TOOK \$8 ADDITIONAL
OFF- DON'T LIKE ODD
BALL NUMBERS

TOTAL -

PLEASE FEEL FREE TO
CALL OR EMAIL WITH
ANY QUESTIONS OR
CONCERNS-



NO ADDED FEES
GPC APPLIED
PER UNIT
ACTIVE STATE CONTRACT
HOLDER

NO TAX (GOV)

\$88,000.00

JAKE M. KELLEY
NATIONAL GOVERNMENT
FLEET SALES DIRECTOR
WADE FORD- SMYRNA
229-322-9702
jakekelley@lithia.com



EXAMPLE OF LIFT GATE LISTED ABOVE



STAFF REPORT

Department: Finance
Submitted By: Tom Harris
Meeting Date: June 2, 2025

AGENDA ITEM:

Request For Proposals 25-114: Financial Auditing Services for City of Alpharetta

Consideration to approve the award of a contract for Request For Proposals (RFP) 25-114 to Mauldin & Jenkins for Financial Auditing Services and with authorization for the Mayor to execute all necessary documents.

STAFF RECOMMENDATION:

Approve the award of a contract for RFP 25-114 for Financial Auditing Services to Mauldin & Jenkins and authorize the Mayor to execute all necessary documents.

BUDGET & PROCUREMENT:

BUDGETED ITEM: YES

FISCAL IMPACT: YES

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: YES

TOTAL PROJECT COST: PROCUREMENT COST

MAULDIN & JENKINS, THE HIGHEST SCORING PROPOSAL, PROVIDED A COMPETITIVE COST PROPOSAL THAT IS STRUCTURED AS FOLLOWS:
BASE 5-YEAR CONTRACT TERM: \$276,000

- FY 2025 \$53,500
- FY 2026 \$54,500
- FY 2027 \$55,000
- FY 2028 \$56,000
- FY 2029 \$57,000

OPTIONAL 2-YEAR EXTENSION: \$117,000

- FY 2030 \$58,250
- FY 2031 \$58,750

BY WAY OF COMPARISON, THE CITY'S MOST RECENT ANNUAL AUDIT CONTRACT (2024 AUDIT) TOTALED \$52,500, WHICH IS COMPARABLE TO THE 2025 COST PROPOSED HEREIN.

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:

BACKGROUND

On March 13, 2025, the City of Alpharetta issued RFP 25-114 for Financial Auditing Services. Specifically, the City was seeking a qualified Certified Public Accountant to perform financial and compliance audits in accordance with

generally accepted auditing standards (GAAS) as set forth by the American Institute of Certified Public Accountants, and in accordance with generally accepted auditing standards (GAGAS) issued by the Comptroller General of the United States.

PROCUREMENT METHOD

Request for Proposals (RFP): This method allows the City to seek a solution or service that is complex and/or requires customization. Unlike an Invitation to Bid (ITB), an RFP goes beyond just the cost factor and instead focuses on evaluating various other aspects (qualifications, experience, project approach, innovation, value-added services, etc.) in addition to cost when making the contract award decision. By issuing an RFP, the City outlines our needs, expectations, and desired outcomes, allowing suppliers to submit detailed proposals that comprehensively address these requirements.

The focus of an RFP is multi-layered, but ultimately aims to select the best firm to fulfill a specific need, considering both qualifications and cost.

As opposed to an ITB, the RFP process allows for negotiations with firms after proposals have been evaluated. This flexibility allows the City to refine requirements, discuss terms, and potentially negotiate aspects of the contract (e.g. cost) before finalizing the award.

PROCUREMENT PROCESS

The Department of Finance prepared RFP 25-114 which was issued on March 13, 2025.

RFP 25-114 was advertised through the City's e-procurement site (Bonfire) as well as the Georgia Procurement Registry and resulted in over 1,395 vendor invites and 32 document takers.

RFP 25-114 responses were received on April 10, 2025, and included proposals from 3 firms.

PROCUREMENT EVALUATION

An Evaluation Committee composed of members of the Finance and Public Safety Departments evaluated the proposals based on the following criteria (max of 100 points):

Evaluation Criteria

- Experience of Auditor Firm, Quality Control, and Peer Group (30 points)
- Qualifications of Staff Assigned to City's Audit (22 points)
- Approach to City's Audit (25 points)
- References (10 points)
- Cost Proposal (10 points)
- Local Vendor Preference (3 points)
- Georgia CPA License Pass/Fail

Evaluation Committee members independently evaluated and scored each proposal for all criteria above, excluding cost. Upon completion of the independent evaluations, cost was added to the overall scoring resulting in the following rankings:

Firm	Evaluation Points (max of 100)			Cost (base 5-year term) in \$
	Criteria	Cost	Total	
Mauldin & Jenkins	86.60	8.68	95.28	\$ 276,500
CKH Group	67.03	10.00	77.03	\$ 240,000
RTW Xxact Enterprises, LLC	57.37	7.81	65.18	\$ 307,192

PROCUREMENT AWARD RECOMMENDATION

The Evaluation Committee recommends award of RFP 25-114 to Mauldin & Jenkins as the high scoring proposal and competitive cost proposal.

Mauldin & Jenkins held the prior contract for Financial Auditing Services and has proven to be a highly competent and knowledgeable auditing services firm.

ALTERNATIVES:

Deny award of RFP 25-114 to Mauldin & Jenkins.

ATTACHMENTS:

1. 25-114 MauldinJenkins FinancialAuditing Svcs Contract
2. Mauldin Jenkins 25-114 Proposal docs

CITY OF ALPHARETTA
STANDARD CONTRACT FOR SERVICES

This Contract for Services for the City of Alpharetta is made and entered into and is effective upon execution, by and between **MAULDIN & JENKINS, LLC** a Georgia Limited Liability Company with its principal office located at 200 Galleria Parkway, Suite 1700, Atlanta, GA 30339 (the "Consultant") and the **CITY OF ALPHARETTA**, a municipal corporation of the State of Georgia (the "City").

1. Contract Documents. The Contract Documents consist of this Contract, the City's Request for Proposal dated March 13, 2025 (the "RFP"), including any addenda thereto, and the Consultant's Proposal dated April 10, 2025 (the "Proposal"), all of which collectively are incorporated herein by reference (collectively, the "Contract Documents"). In the event of any conflict in the Contract Documents, the provisions and requirements set forth in this Contract will govern; provided however, to the extent any of Consultant's obligations or duties set forth in the Proposal exceed the requirements provided within the RFP or this Contract, or the City finds any of the terms set forth in the Proposal more desirable, the terms set forth in the Proposal will control. Subject to the foregoing, if a conflict between the language in the RFP and the Proposal, the language in the former will govern.
2. Scope of Services. The Consultant's duties and scope of services are specifically set forth in the RFP (the "Work") and, in general, include the following: **FINANCIAL AUDITING SERVICES**, consisting of the provision of labor, equipment, and supplies necessary for the professional services for annual financial and compliance audits performed in accordance with Generally Accepted Auditing Standards (GAAS) as set forth by the American Institute of Certified Public Accountants (AICPA) and performed in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States..
3. Contract Prices. As finally awarded by the City, the City shall pay Consultant in accordance with the unit prices/rates set forth in Consultant's Cost Proposal Worksheet, which is attached hereto and incorporated herein as Exhibit "A" for Consultant's performance of Work.
4. Pricing includes the full development and provision of all deliverables as specified in the RFP and Proposal, as further supplemented or modified by the City's requirements. The City will process approved payment requests under this contract to the Consultant. Payment to sub-consultants and suppliers is the responsibility of the Consultant. The City will not entertain any other payment arrangements.

Invoices must be sent to:

City of Alpharetta
Finance Department
2 Park Plaza
Attn: Brent Burdette

Payments may be made in the manner and on the periodic basis agreed to by the City prior to the commencement of the Work. Upon completion of the Work or, if agreed to by the City, upon completion of certain portions thereof, the Consultant must send an invoice detailing the appropriate charges as currently allowed. Upon receipt of Consultant's invoice and following inspections and confirmation of the performance of the subject portion of the Work, the City will make payment. Upon receipt of Consultant's final invoice and following final inspection and final acceptance of the Work, the City will make final payment. Subject to the withholding of any amounts due to the City as further set forth herein, all such invoices will be paid within forty-five (45) days by the City unless any items thereon are questioned, in which event payment will be withheld pending verification of the amount claimed and the validity of the claim. The Consultant will provide complete cooperation during any such investigation. No price adjustments will be

made during the term or any extension of this Contract except upon mutual consent of the parties. Notwithstanding any other provision of this Contract, and without prejudice to any of City's other rights and remedies, City will have the right at any time or times to deduct and withhold from any payment for services that may become due under this Contract, such amount or amounts as may reasonably appear necessary to compensate the City for any portion of the Work that is defective, damaged, flawed, unsuitable, non-conforming or incomplete. Acceptance of final payment will constitute a waiver of all claims against the City by the Consultant except for those claims previously made in writing against the City by the Consultant, pending at the time of final payment, and identified in writing by the Consultant as unsettled at the time of its request for final payment.

5. Commencement of Work; Time for Performance.

- (a) Commencement of Work. The Consultant must not proceed to perform the Work until on or after Contract Execution Date, and as requested by the City.
- (b) Time for Performance. Consultant's time for performance is based on the City Fiscal Year July 1 through June 30 of each year. Specific timelines must be satisfied in order to meet required reporting dates established by State Statute and the Government Finance Officers Association certificate program. Auditors must be prepared to schedule sufficient time in order to assist client in meeting these specific timelines.
- (c) Time is of the Essence. All limitations of time in this Contract are of the essence.

6. Term. **The Contract is for a term of five (5) years starting July 1, 2025 and ending June 30, 2030 (or five (5) years from start date,** as further provided for in the Contract and in accordance with O.C.G.A. § 36-60-13.

At the City' option, the term of the Contract may be extended by the City for two additional one-year renewals, with the written consent of the Consultant, as may be necessary or advantageous to the City.

Notwithstanding any other provision of this Contract, in compliance with the requirements of O.C.G.A. § 36-60-13 governing the terms and conditions of multiyear contracts, this Contract will be effective for a term commencing upon contract execution and terminating at midnight one year later (the "initial term"), without further obligation on the part of either party other than outstanding obligations incurred prior to the expiration of such term. Thereafter, in accordance with O.C.G.A. § 36-60-13 and subject to the further conditions provided in this Paragraph, this Contract will be automatically renewed for up to four (4) successive one (1) year terms (each one year term occurring after the initial term will be referred to as a "renewal term") unless the City delivers written notice of non-renewal to Consultant at least thirty (30) days prior to the expiration of the initial term. At the expiration of each renewal term, this Contract will be automatically renewed for an additional one (1) year term, unless the City furnishes Consultant written notice of its intent not to renew this Contract not less than thirty (30) days prior to the expiration of such renewal term. If written notice of non-renewal is given, this Contract will terminate upon expiration of the then existing term. Title to any supplies, materials, equipment, or other personal property shall remain in Consultant until fully paid for by the City.

Nothing stated herein will obligate the City to extend this Contract beyond the initial term or any renewal term. Further, this Contract will terminate absolutely and without further obligation of the City at the close of the fiscal year in which it was executed and at the close of each succeeding fiscal year if the City Council fails to appropriate funding for the Contract for any such succeeding fiscal year. Notwithstanding any other provision or provisions of this Contract, pursuant to O.C.G.A. § 36-60-13, this Contract will terminate immediately and absolutely if the City determines that adequate funds are not appropriated or granted or funds are de-appropriated such that the

City cannot fulfill its obligations under the Contract, which determination is at the City's sole discretion and will be conclusive.

7. Agreement of engagement. All consultants under contract with the City for Financial Auditing Services and defined in this RFP and scope of work must agree and uphold the following.
 - (a) Consultant will avoid all appearance of impropriety.
 - (b) Consultant will follow all policies and procedures of the City.
 - (c) Consultant will immediately disclose to the City any material transaction or relationship, including, but not limited to, that of the consultant, the consultant's employees, or the consultant's agents or subsidiaries, that reasonably could be expected to give rise to a conflict of interest, including, but not limited to, past, present, or known prospective engagements, involvement in litigation or other dispute, client relationships, or other business or financial interest, and will immediately disclose any material transaction or relationship subsequently discovered during the pendency of the contract or arrangement.
 - (d) Consultant acknowledges that any violation or threatened violation of this agreement may cause irreparable injury to the City, entitling the City to seek injunctive relief in addition to all other legal remedies.
8. Termination. This Contract may be terminated prior to the term ending by either party in the event of substantial failure or default of the other party to fulfill its obligations under this Contract. Prior to such termination, the non-defaulting party must give notice to the defaulting party of the failure or default. Such party will have fifteen (15) days from the date of the notice to cure the default or failure if such default or failure is capable of being cured. Upon failure to cure the default or failure within fifteen (15) days, or if such failure or default is not capable of being cured, the non-defaulting party may terminate the Contract effective immediately upon the provision of written notice as provided in Section 15 (*Notices*). The Contract may also be terminated prior to term by the City for City's convenience upon the provision of not less than fourteen (14) days written notice to the Consultant. In the event of such termination, the Consultant will be compensated for services performed prior to termination. Such amount will be paid by the City upon the Consultant's delivering or otherwise making available to the City, all data, drawings, specifications, reports, estimates, summaries and other information and materials as may have been accumulated by the Consultant in performing the services included in this Contract, whether completed or in progress. All unperformed obligations incurred by Consultant prior to such date will survive termination of this Contract.
9. Representations and Warranties. Consultant represents and warrants that: (a) Consultant has full power and authority to perform its obligations hereunder and to deliver the products and services set forth in the Contract Documents to the City without the consent of any other person or entity, and the products and services must be delivered free and clear of any lien, encumbrance, security interest or other claim, of whatever nature; (b) Consultant must comply with all applicable statutes, rules, regulations and requirements of any governmental agency or authority, whether now or hereafter enacted, in performing its obligations hereunder, and the products and services must comply with all such statutes, rules, regulations and requirements in effect at the time of delivery to and acceptance by the City; (c) Consultant must perform its obligations hereunder in a good, professional and workman-like manner, and in strict accordance with City's specifications and the terms of this Contract; (d) All services performed by the Consultant under this Contract must be conducted in a manner consistent with the level of care and skill ordinarily exercised by other members of Consultant's profession or trade currently practicing in the same locality under similar conditions; and (e) Consultant, in the performance of its duties under this Contract, including but not limited to, its dealings with property owners, developers, contractors, consultants, architects and any local, state or federal governmental agency or political subdivision, will owe its primary

duty of loyalty to the City.

10. Licenses, Registrations, Certifications and Permits. The Consultant will be responsible for obtaining and keeping in a valid status, all licenses, registrations, certifications and permits necessary to perform the Work as required by law. Consultant represents to the City that the Consultant and its employees are properly licensed and/or registered within the State of Georgia for the performance of the services required herein, provided such licensure and/or registration is required by applicable law. Consultant will supply copies of any such licenses, certifications or permits to the City upon request.
11. Insurance.
- (a) Requirements. Consultant shall have and maintain in full force and effect for the duration of this Contract, insurance insuring against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Work by Consultant, its agents, representatives, employees or subconsultants/subcontractors. All policies shall be subject to approval by City as to form and content. These requirements are subject to amendment or waiver if so approved in writing by the City Manager.
- (b) Minimum Limits of Insurance. Consultant must obtain and must continuously keep during the term of this Contract insurance of the kind and in the minimum amounts as specified in the RFP, as follows:
- i. Statutory Worker's Compensation and Employers Liability Insurance limits as required by the State of Georgia and Employers' Liability limits of \$1,000,000 (one million dollars) per occurrence or disease, whichever is greater, for all employees and other persons as may be required by Georgia law. If Consultant is self-insured, Consultant must additionally provide the City with a certificate from the Georgia Board of Workers' Compensation stating that the Consultant qualifies to pay its own workers' compensation claims.
 - ii. Commercial General Liability insurance coverage of at least \$1,000,000 (one million dollars) combined single limit per occurrence and \$2,000,000 (two million dollars) aggregate for comprehensive coverage including for bodily and personal injury, sickness, disease or death, injury to or destruction of property, including loss of use resulting therefrom. Further, the policy must be endorsed to provide "all risks" coverage. The policy must contain a severability of interests' provision. Coverage must be provided on an "occurrence" basis as opposed to a "claims made" basis. Such insurance must be endorsed to name the City, and its elected officials, officers, employees and agents, as additional insured parties.
 - iii. Commercial Automobile Liability (owned, non-owned, hired) coverage of at least \$1,000,000 (one million dollars) combined single limit per occurrence for comprehensive coverage including bodily and personal injury, sickness, disease or death, injury to or destruction of property, including loss of use resulting therefrom. The policy must have a severability of interests' provision. Such insurance coverage must extend to all of Consultant's subconsultants. Such coverage must include all automotive equipment used in the performance of the Contract, both on and off any work site, and such coverage must include non-ownership and hired cars (vehicles and equipment) coverage. Such insurance must be endorsed to name the City, and its elected officials, officers, employees and agents, as additional insured parties.
 - iv. Professional Liability of at least \$1,000,000 (one million dollars) limit for claims arising out of professional services and caused by Consultant's errors, omissions, or negligent acts.

- v. Commercial Umbrella Liability Coverage: \$2,000,000 (two million dollars) per occurrence shall be provided and will apply over all liability policies, without exception, including but not limited to Commercial General Liability, Commercial Automobile Liability, Employers' Liability, and Professional Liability.
- (c) Deductibles and Self-Insured Retentions. Any deductibles or self-insured retentions must be declared to and approved by City in writing so that City may ensure the financial solvency of Consultant, self-insured retentions should be included on the certificate of insurance.
- (d) Other Insurance Provisions. Each policy shall contain, or be endorsed to contain, the following provisions respectively:
 - i. General Liability, Automobile Liability and (if applicable) Umbrella Liability Coverage.
 - (1) Additional Insured Requirement. City and City's elected and appointed officials, officers, boards, commissioners, employees, representatives, consultants, servants, agents and volunteers (individually "Insured Party" and collectively "Insured Parties") shall be named as additional insureds as respects: liability arising out of activities performed by or on behalf of Consultant; products and completed operations of Consultant; premises owned, leased, or used by Consultant; automobiles owned, leased, hired, or borrowed by Consultant. The coverage shall contain no special limitations on the scope of protection afforded to the Insured Parties. Nothing contained in this section shall be construed to require the Consultant to provide liability insurance coverage to any Insured Party for claims asserted against such Insured Party for its sole negligence.
 - (2) Primary Insurance Requirement. Consultant's insurance coverage shall be primary noncontributing insurance as respects to any other insurance or self-insurance available to the Insured Parties. Any insurance or self-insurance maintained by the Insured Parties shall be in excess of Consultant's insurance and shall not contribute with it.
 - (3) Reporting Requirement. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the Insured Parties.
 - (4) Separate Coverage. Coverage shall state that Consultant's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to limits of insurance provided.
 - (5) Defense Costs/Cross Liability. Coverage shall be provided on a "pay on behalf basis, with defense costs payable in addition to policy limits. There shall be no cross liability exclusion.
 - (6) Subrogation. The insurer shall agree to waive all rights of subrogation against the Insured Parties for losses arising from Work performed by Consultant for City.
 - ii. Workers' Compensation Coverage. The insurer providing Workers' Compensation Coverage will agree to waive all rights of subrogation against the Insured Parties for losses arising from Work performed by Consultant for City.
 - iii. All Coverages.
 - (1) Notice Requirement. Each insurance policy required by this Agreement shall be endorsed to state that coverage shall not be suspended, voided, or canceled except after thirty (30) calendar days prior written notice (or 10 calendar days if

due to nonpayment) has been given to City. City reserves the right to accept alternate notice terms and provisions, provided they meet the minimum requirements under Georgia law.

- (2) Starting and Ending Dates. Policies shall have concurrent starting and ending dates.
 - (3) Incorporation of Indemnification Obligations. Policies shall include an endorsement incorporating the indemnification obligations assumed by Consultant under the terms of this Agreement, including but not limited to Section IV(G) of this Agreement.
- (e) Acceptability of Insurers. The insurance to be maintained by Consultant must be issued by a company licensed or approved by the Insurance Commissioner to transact business in the State of Georgia. Such insurance policies shall be placed with insurer(s) with an A.M. Best Policyholder's rate of no less than "A-" and with a financial rating of Class VII or greater. The Consultant shall be responsible for any delay resulting from the failure of its insurer to provide proof of coverage in the proscribed form.
 - (f) Verification of Coverage. Consultant shall furnish to City for City approval certificates of insurance and endorsements to the policies evidencing all coverage required by this Agreement prior to the start of work. Without limiting the general scope of this requirement, Consultant is specifically required to provide an endorsement naming City as an additional insured when required. The certificates of insurance and endorsements for each insurance policy are to be on a form utilized by Consultant's insurer in its normal course of business and are to be signed by a person authorized by that insurer to bind coverage on its behalf, unless alternate sufficient evidence of their validity and incorporation into the policy is provided. City reserves the right to require complete, certified copies of all required insurance policies at any time. Consultant shall provide proof that any expiring coverage has been renewed or replaced prior to the expiration of the coverage.
 - (g) Subcontractors/Subconsultants. Consultant shall either (1) ensure that its insurance policies (as described herein) cover all subconsultants/subcontractors and the Work performed by such subconsultants/subcontractors or (2) ensure that any subconsultant/subcontractor secures separate policies covering that subconsultant/subcontractor and its Work. All coverage for subconsultants/subcontractors shall be subject to all of the requirements stated in this Agreement, including, but not limited to, naming the Insured Parties as additional insureds.
 - (h) Claims-Made Policies. Consultant shall extend any claims-made insurance policy for at least six (6) years after termination or final payment under the Agreement, whichever is later, and have an effective date which is on or prior to the Effective Date.
 - (i) City as Additional Insured and Loss Payee. City shall be named as an additional insured and loss payee on all policies required by this Agreement, except City need not be named as an additional insured and loss payee on any Professional Liability policy or Workers' Compensation policy.
 - (j) Progress Payments. The making of progress payments to Consultant shall not be construed as relieving Consultant or its subconsultants/subcontractors or insurance carriers from providing the coverage required in this Agreement.
 - (k) Failure to Obtain or Maintain Insurance. The Consultant's failure to obtain and continuously maintain policies of insurance in accordance with this Section and its subsections will not limit, prevent, preclude, excuse, or modify any liability, claims, demands, or other obligations of the Consultant arising from performance or non-performance of this Contract.

Failure on the part of the Consultant to obtain and to continuously maintain policies providing the required coverage, conditions, restrictions, notices, and minimum limits will constitute a material breach of this Contract upon which the City may immediately terminate this Contract without advance notice.

- (l) Other Insurance. Consultant must maintain such other types and/or amounts of insurance as reasonably required by the City from time to time.
12. Indemnification. Consultant will, to the fullest extent permitted by law, indemnify and hold harmless the City, including its elected officials, officers, employees, and agents, from and against any and all third-party claims and demands, and the losses, liabilities, suits, actions, costs, expenses (including expenses of litigation and attorneys' fees) and damages of any type or nature resulting therefrom, including, but not limited to, Third-Party Claims for injury to person or property ("Third-Party Claims"), but only to the extent resulting from any willful misconduct, or negligent performance of professional services by Consultant, or any of its officers, agents, employees or subconsultants, in the performance of this Contract; provided, however, that this indemnification obligation will not apply to any claims, demands, losses, liabilities, suits, actions, costs, expenses (including expenses of litigation and attorneys' fees) and damages, including Third-Party Claims, to the extent resulting from any act, error, or omission of the City, its employees, agents, representatives, contractors or consultants of all tiers, or any entity or person under its/their supervision or control. Nothing in this Section or this Contract will be deemed to constitute a waiver of the City's sovereign immunity, create rights in any third party, or create any third-party beneficiaries.
13. Subconsultants and Consultant Personnel.
- (a) No Subconsultants. No subconsultant or consultant will be retained by Consultant to perform services under this Contract without the prior written consent of the City, except for those subconsultants previously identified in the Proposal.
 - (b) Subconsultant Requirements. Administration of any approved subconsultant will be the Consultant's responsibility and all subcontracts must require each subconsultant to be bound by all pertinent portions of this Contract and to assume all applicable obligations and responsibilities which the Consultant by this Contract assumes toward the City. In particular, and not by way of limitation, all indemnification and insurance provisions will be fully binding upon any subconsultant providing a portion of the services, for all intents and purposes as if said subconsultant were a party to this Contract.
 - (c) Key Staff. Where Consultant has specifically identified certain personnel in the Proposal for the performance of certain portions of the Work (such personnel hereinafter referred to as "Key Staff"), Consultant will assign and furnish such Key Staff to perform the respective tasks and responsibilities as set forth in the Proposal. Consultant agrees not to transfer or reassign any member of its Key Staff or the respective tasks or responsibilities of a member of Key Staff without the prior written consent of the City, except for the following reasons, as applicable:
 - i. Situations where a member of Key Staff requests a transfer from his or her respective employer in order to accept a promotion or special assignment, which has been offered to him or her by such employer based upon his or her special education, qualifications or career path;
 - ii. Disciplinary reasons;
 - iii. Failure of the member of Key Staff to perform his or her respective tasks or responsibilities; or
 - iv. At the request of the member of Key Staff.

In the event Consultant permanently transfers or reassigns a member of Key Staff or the respective tasks or responsibilities of a member of Key Staff for any of the foregoing reasons, Consultant will provide the City Administrator with prompt written notice of such transfer or reassignment and explain the basis of the transfer or reassignment. In the event of a vacancy in the position of any member of Key Staff, Consultant agrees to cooperate with the City in providing a replacement and make selection of a replacement without undue delay, in good faith, and in the best interests of the City.

Further, the City will have the right, utilizing an objective standard based on current and past performance of the subject Work, to require Consultant to reassign the tasks and/or responsibilities of any member of Key Staff to a different representative of Consultant. Consultant agrees to permanently transfer the tasks and responsibilities of any member of Key Staff as soon as reasonably possible upon notification by the City Administrator.

14. Independent Consultant. The Consultant will always be acting as an independent consultant and not be considered or deemed to be an agent, employee, joint venture or partner of the City. Consultant will have no authority to contract for or bind City in any manner. Consultant will have and maintain the responsibility for and control of the rendition of the Work, the discipline of its employees, and other matters incident to the performance of the Work (services, duties and responsibilities as described and contemplated herein). Notwithstanding any other provision(s) of this Contract to the contrary, no employee or subconsultant of Consultant will be considered an "employee" of the City during the performance of this Contract (the term "employee" will have the same meaning as provided in IRS Publication No. 15 (2014)(Circular E).
15. Conflict of Interest. The Consultant represents that it has not, within two (2) years preceding the execution of this Contract, made or agreed to make any valuable gift whether in the form of service, loan, thing, or promise to any person (including any member of such person's immediate family), having the duty to recommend, the right to vote upon, or any other direct influence on the selection of the Consultant to provide products and services to the City. This provision will not apply to legal campaign contributions, provided that such contributions have been disclosed in Consultant's response to the City's RFP.
16. Ownership of Work Product. In the event Consultant prepares, pursuant to the performance of this Contract, any drawings, plans, studies, reports, specifications, other documents (the "Work Product"), the City will be deemed the owner of the original of all such Work Product, and all statutory and common law rights with respect to such Work Product will accrue to the City, provided the City has paid for the services in full.
17. Notices. All contractual notices and communications under this Contract will be considered sufficient if given by certified mail or statutory overnight mail with return receipt requested, or hand delivered:
 - (a) If to the Consultant, at the following address:

Mauldin & Jenkins, LLC
200 Galleria Parkway, Suite 1700
Atlanta, Georgia 30339
Attention: Meredith Lipson, Partner
 - (b) If to the City, at the following address:

City of Alpharetta
Finance Department
2 Park Plaza
Alpharetta, GA 30009
Attention: Thomas G. Harris

(c) With a copy to:

Alpharetta City Attorney
Jarrard & Davis, LLP
222 Webb Street
Cumming, Georgia 30040

For the purposes of this Contract, the effective date of notice will be the date that the notice is placed in certified or statutory overnight mail or placed with a courier for hand delivery.

18. Public Records. Consultant understands that in accordance with O.C.G.A. § 50-18-70, *et seq.*, the public has a right of reasonable access to all public records of the City, subject to certain exceptions set forth therein or as otherwise provided by law, and agrees to allow access by the City to all documents subject to disclosure under applicable law. Consultant's willful failure or refusal to comply with the provisions of this Section will result in the immediate termination of this Contract by the City. Further, Consultant agrees to keep all public records in accordance with the City's records retention and disposal policies, O.C.G.A. § 50-18-92, *et seq.*, and the Georgia Administrative Code. Notwithstanding the foregoing, nothing contained herein will limit the Consultant's or the City's right to defend against disclosure of records alleged to be public.

19. Confidential Information.

(a) Access to Confidential Information. The Consultant's employees, agents and subconsultants may have access to confidential data or information maintained by the City to the extent necessary to carry out the Consultant's responsibilities under the Contract. The Consultant will presume that all information received pursuant to the Contract is confidential unless otherwise designated by the City. If it is reasonably likely the Consultant will have access to the City's confidential information, then:

- i. The Consultant will provide to the City a written description of the Consultant's policies and procedures to safeguard confidential information;
- ii. Policies of confidentiality will address, as appropriate, information conveyed in verbal, written, and electronic formats;
- iii. The Consultant must designate one individual who will remain the responsible authority in charge of all data collected, used, or disseminated by the Consultant in connection with the performance of the Contract; and
- iv. The Consultant must provide adequate supervision and training to its agents, employees, and subconsultants to ensure compliance with the terms of the Contract. The private or confidential data of the City will remain the property of the City at all times. In order to obtain access to certain data in order to perform certain portions of the Work, Consultant may be required to sign a nondisclosure agreement. Consultant understands and agrees that refusal or failure to sign such a nondisclosure agreement, if required, may result in termination of the Contract.

(b) No Dissemination of Confidential Data. No confidential data collected, maintained, or used in the course of performance of the Contract will be disseminated, unless otherwise required by law, without the written consent of the City, either during the period of the Contract or thereafter. Subject to Section 18 (*Rights in Proprietary Data*) hereof, as between the parties, any data supplied to or created by the Consultant will be considered the property of the City, and Consultant must return any and all data collected, maintained, created or used in the course of the performance of the Contract, in whatever form it is maintained, promptly at the request of the City.

- (c) Subpoena. In the event that a subpoena or other legal process is served upon the Consultant for records containing confidential information, the Consultant will promptly notify the City and cooperate with the City in any lawful effort to protect the confidential information.
- (d) Reporting of Unauthorized Disclosure. The Consultant will immediately report to the City any unauthorized disclosure of confidential information.
- (e) Survives Termination. The Consultant's confidentiality obligation under the Contract will survive termination of the Contract.

20. Rights in Proprietary Data; Intellectual Property; Nondisclosure and Confidentiality.

- (a) Data of Consultant. The capitalized term "Proprietary Data" as used in this Section 18 will mean commercial proprietary written reports, studies, drawings, trademarks, specifications, designs, models, processes, systems, photographs, computer CADD discs, reports, plans, surveys, software, or other graphic, electronic, chemical or mechanical representations of the Consultant, and further includes Proprietary Data provided to Consultant by a third party pursuant to a non-disclosure agreement or covenant or which constitutes a trade secret pursuant to Georgia law. Proprietary Data does not include public records information compiled on the City's behalf for the purpose of performing the Work under this Contract or any written reports, studies, drawings, specifications, photographs, reports, surveys or other representations prepared by Consultant for the City in performance of the Work provided pursuant to this Contract.
- (b) Rights in Data. As between the parties, all Proprietary Data will be the property of the Consultant. No title or ownership or any intellectual property or proprietary rights of Consultant, including licensed software code copyrights and licensed software documentation, are transferred to the City under this Contract. The City will have the limited right to use such Proprietary Data, without any additional payment to or approval by the Consultant, as necessary to provide for full use of the Work and project deliverables.
- (c) Copyrights. No project deliverables developed or prepared in whole or in part under this Contract will be subject to copyright protection owned by a third party in the United States of America or other country. Consultant will not include in the project deliverables any copyrighted matter owned by a third party unless Consultant obtains the written approval of the City Administrator or designee and provides said City Administrator or designee with the written permission of the copyright owner allowing Consultant to use such copyrighted matter in the manner provided herein.
- (d) Confidentiality. To the extent allowed by law, City will treat any information received under or through this Contract regarding Consultant's Intellectual Property, which Consultant has marked and identified as "Confidential Intellectual Property," in strictest confidence and will not disclose such information to third parties except where such information: (a) was part of the public domain when received, or becomes a part of the domain through no action or lack of action by City; (b) prior to disclosure was already in City's possession and not subject to an obligation of confidence imposed in another relationship; (c) subsequent to disclosure is obtained from a third party whom is lawfully in possession of such information and not subject to a contractual relationship to Consultant with respect to such information; (d) is in the form of a record which is otherwise subject to required disclosure as an open record under applicable Federal and state laws; or (e) is ordered to be disclosed by a court of competent jurisdiction. In regard to other Proprietary Data received under or through this Contract, the City will work with Consultant on implementing a process designed to protect proprietary and confidential information and keep any employee receiving such information from unauthorized publication and disclosure of such information. City agrees that access to and dissemination of such information will be limited to its employees having a need to

know. City will continue to keep appropriate internal policies and procedures which in its judgment are reasonably sufficient to protect the confidential nature of such information.

- (e) Limitation. Except as otherwise provided for herein, nothing in this Contract will be interpreted as granting any rights to the City under any pre-existing patent, copyright, know-how, or any other intellectual or proprietary rights of the Consultant.

21. Compliance with Illegal Immigration Reform and Enforcement Act:

E-Verify Program: The City is committed to compliance with Federal and State laws requiring the verification of newly hired employees to ensure they are lawfully entitled to work in the United States. As such, the City will not enter into a contract for the “physical performance of services” (as defined in O.C.G.A. § 13-10-90) unless the Consultant registers and participates in a federal work authorization program (E-Verify). The E-Verify affidavit or the secure identifiable document submitted by the Consultant will become part of the Contract Documents.

(a) Requirement to Participate in a Federal Work Authorization Program (E-Verify):

- i. Pursuant to O.C.G.A. § 13-10-91, Consultant represents, warrants, acknowledges, and/or agrees that:

The Consultant has registered and participates in a federal work authorization program to verify the employment eligibility of all newly hired employees;

Subconsultants will not enter into any contract with the Consultant for the physical performance of services within the State of Georgia unless such subconsultant registers and participates in a federal work authorization program to verify the employment eligibility of all newly hired employees; and

Sub-subconsultants will not enter into any contract with a subconsultant or sub-subconsultant for the physical performance of services within the State of Georgia unless such sub-subconsultant registers and participates in a federal work authorization program to verify the employment eligibility of all newly hired employees.

- ii. As of the date of enactment of O.C.G.A. § 13-10-91, the applicable federal work authorization program is “E-Verify” (<https://e-verify.uscis.gov/enroll/StartPage.aspx?JS=YES>) operated by the United States Citizenship and Immigration Services Bureau of the United States Department of Homeland Security. Information and instructions regarding E-Verify program registration, corporate administrator registration, and designated agent registration can be found at that website address.

(b) Consultant, Subconsultant, and Sub-subconsultant Evidence of Compliance:

- i. Consultant, if providing the physical performance of services under this contract, will comply with the requirements of O.C.G.A. § 13-10-91.
- ii. Pursuant to O.C.G.A. § 13-10-91, in the event the Consultant employs or contracts with a subconsultant in connection with the covered contract, the Consultant will secure from such subconsultant attestation of the subconsultant’s compliance with O.C.G.A. § 13-10-91 by the subconsultant’s execution of the subconsultant affidavit, the form of which is included in Appendix B of the RFP, and will maintain a record of such attestation for inspection by the City at any time. Such subconsultant affidavit will become a part of the Consultant/subconsultant agreement. Further, it will be the duty of the Consultant to submit copies of all affidavits, drivers' licenses, and/or identification cards required pursuant to this Section, as applicable, to the City within five (5) business days of receipt.
- iii. Pursuant to O.C.G.A. § 13-10-91, in the event the Consultant employs or contracts with a subconsultant that employs or contracts with any sub-subconsultant, the subconsultant

will secure from such sub-subconsultant attestation of the sub-subconsultant's compliance with O.C.G.A. § 13-10-91 by the sub-subconsultant's execution of the sub-subconsultant affidavit, the form of which is included in Appendix B of the RFP, and maintain records of such attestation for inspection by the City at any time. Such sub-subconsultant affidavit will become a part of the subconsultant/sub-subconsultant agreement. Any subconsultant receiving an affidavit from a sub-subconsultant will forward notice to the Consultant of the receipt, within five (5) business days of receipt, of such affidavit. Further, it will be the duty of any sub-subconsultant to forward notice of receipt of any affidavit from a sub-subconsultant to the subconsultant or sub-subconsultant with whom such receiving sub-subconsultant has privity of contract. Any subconsultant receiving notice of receipt of an affidavit from any sub-subconsultant that has contracted with a sub-subconsultant will also forward, within five (5) business days of receipt, a copy of such notice to the Consultant.

- iv. In lieu of the affidavit required by this Section, if Consultant, or any subconsultant or sub-subconsultant, as applicable, has no employees and does not hire or intend to hire employees for purposes of satisfying or completing the terms and conditions of the Contract (or the subconsultant's or sub-subconsultant's portion of work utilized to perform part of the Contract with the City), such party will instead provide a copy of his or her state issued driver's license or state issued identification card.
- (c) The Consultant must comply with all other applicable requirements and provisions of O.C.G.A. § 13-10-91 and other applicable rules and regulations promulgated in relation thereto.
- (d) All portions of contracts pertaining to compliance with O.C.G.A. § 13-10-91 and these rules, and any affidavit related hereto, will be open for public inspection in this State at reasonable times during normal business hours.

22. Miscellaneous.

- (a) Compliance with Laws; No Discrimination. The Consultant, including any approved subconsultants, must, in performance of the Work, fully comply with all applicable federal, state, or local laws, rules, and regulations, including, but not limited to, Title VI of the Civil Rights Act of 1964 and its amendments, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. In performance of the Work, the Consultant will not discriminate against any person on the basis of race, color, religion, gender, national origin or ancestry, age, creed, marital status, physical or mental disability, or political ideas and will further ensure that Consultant's agents and/or subconsultants comply with same. Further, Consultant, its agents and subconsultants must affirmatively comply with all applicable provisions of federal, state and local equal employment laws and will not engage in or commit any discriminatory practice against any employee, applicant or person based on race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation or any other factor which cannot lawfully be used as a basis for the provision or denial of employment or service delivery.
- (b) Governing Law. This Contract is executed and will be performed in the State of Georgia, and this Contract will be construed and enforced per the laws of the State of Georgia. Subject to Subsection (j) below (*Arbitration*), venue for any action arising out of this Contract will lie in the appropriate court of Fulton County, Georgia.
- (c) Captions. Titles or captions of sections contained in this Contract are inserted only as a matter of convenience and for reference, and in no way define, limit, extend or prescribe the scope of this Contract or the intent of any provision.

- (d) Electronic Signature. This Contract may be executed by electronic signature, and such signature will have the same validity and effect as a signature affixed by hand and will constitute an original for all purposes.
- (e) Severability. In the event that any provision hereof is held to be invalid or unenforceable, such provision will be severed from this Contract and will not affect the validity or enforceability of the remainder of this Contract.
- (f) Entire Agreement. This Contract supersedes all prior discussions and agreements between the parties with respect to the matters contained herein and constitutes the sole and entire agreement between the parties.
- (g) Persons Bound. This Contract will be binding upon and will inure to the benefit of the parties, their respective successors, successors in title, legal representatives, heirs and permitted assigns. This Contract may not be assigned by the Consultant without the prior written consent of the City.
- (h) Amendment. No term or provision of this Contract may be amended, waived, supplemented, modified or terminated except by an instrument in writing signed by the party against whom the enforcement of the amendment, waiver, supplement, modification or termination is sought.
- (i) Waiver. The City's failure or forbearance to enforce any term hereof will not be deemed to be a waiver of such right or claim, or any right of claim hereunder. Moreover, the City's waiver of any term hereof will not operate or be construed as a waiver of any subsequent breaches of the same or any other term.
- (j) Arbitration. Any dispute arising out of this Contract will, at the option of the City of Alpharetta, be submitted to binding arbitration conducted in Atlanta, Georgia in accordance with the rules of the American Arbitration Association.
- (k) Additional Terms of Consultant. The City will not be bound by any terms and conditions included in any Consultant invoice, packaging, catalog, brochure, technical data sheet, or other document which attempts to impose any condition in variance with or in addition to the terms and conditions contained herein.
- (l) Presumptions and Interpretations. The parties further agree that should any provision of this Contract require interpretation or construction, the court, administrative body or other entity interpreting or construing this Contract will not apply a presumption that the provisions hereof will be more strictly construed against one party by reason of the rule of construction that a document is to be construed more strictly against the party who itself or through its agents prepared same, it being agreed that all parties and/or their respective attorneys and agents have been fully afforded the opportunity to review all provisions of this Contract.
- (m) No Third-Party Beneficiaries. Nothing contained in this Contract is intended to or will create a contractual relationship with, cause of action in favor of, or claim for relief for, any third party, including any agent, sub-consultant or sub-consultant of the Consultant. Absolutely no third-party beneficiaries are intended by this Contract. Any third-party receiving a benefit from this Contract is an incidental and unintended beneficiary only.
- (n) No Waiver of Governmental Immunity. Nothing in this Contract will be construed to waive, limit, or otherwise modify any governmental or sovereign immunity that may be available by law to the City, its elected officials, officers, employees, consultants, or agents, or any other person acting on behalf of the City and, in particular, governmental or sovereign immunity afforded or available pursuant to Georgia Statutes.

CONTRACT NAME: Financial Auditing Services
CONTRACT NO. 25-114

- (o) Publicity Provision. Consultant will not use any trademarks, service marks, or logos of the City without the City's express prior written consent. Consultant will not identify or make reference to the City in any advertising or other promotional modality regardless of its form without the express prior written consent of the City.
- (p) Survival. Any and all provisions of this Contract creating obligations extending beyond the term of this Contract, including, without limitation, Consultant's warranty of products and labor and the indemnification provisions contained herein, will survive the expiration or termination of this Contract, regardless of the reason for such termination.

IN WITNESS WHEREOF, the parties hereto have each caused this Contract to be executed and delivered by a duly authorized officer, agent, or official as of the date set forth below.

CITY OF ALPHARETTA, GEORGIA

By: _____
Jim Gilvin, Mayor

Date: _____

Approved as to substance:

Chris Lagerbloom, City Administrator

Approved as to form:
JARRARD & DAVIS, LLP

Jeff Strickland, City Attorney

MAULDIN & JENKINS, LLC

By: _____
Meredith Lipson, Partner

EXHIBIT "A"

City of Alpharetta				
RFP 25-114, Financial Auditing Services: Cost Proposal				
Auditing Firm Name:	MAULDIN & JENKINS, LLC			
Description	Financial Audit Cost	Single Audit Cost per Major Program	Total Annual Audit Cost (Financial Audit+Single Audit, 1 Major Program)	Hourly Rate for Additional Work
Initial Five Year Contract				
Fiscal Year 2025	\$ 52,000.00	\$ 1,500.00	\$ 53,500.00	\$ 280.00
Fiscal Year 2026	\$ 53,000.00	\$ 1,500.00	\$ 54,500.00	\$ 280.00
Fiscal Year 2027	\$ 53,500.00	\$ 1,500.00	\$ 55,000.00	\$ 282.00
Fiscal Year 2028	\$ 54,500.00	\$ 1,500.00	\$ 56,000.00	\$ 283.00
Fiscal Year 2029	\$ 56,000.00	\$ 1,500.00	\$ 57,500.00	\$ 285.00
Total Annual Cost for all Five Contract Years (for Proposal Evaluation)			\$ 276,500.00	
At the City's Option: Additional Two One-Year Renewals				
Fiscal Year 2030 (Renewal Year 1)	\$ 56,500.00	\$ 1,750.00	\$ 58,250.00	\$ 285.00
Fiscal Year 2031 (Renewal Year 2)	\$ 57,000.00	\$ 1,750.00	\$ 58,750.00	\$ 287.00

By completing and submitting this cost proposal in response to RFP 25-114, Financial Auditing Services, Vendor certifies that:

A. Vendor has carefully read and understands RFP Documents;

B. Vendor has correlated Vendor's personal observations with requirements of RFP Documents;

C. Vendor agrees that if this proposal is accepted by the City Council within (120) days of the date of RFP Response Due Date that the Vendor will furnish any or all of the deliverables upon which prices are quoted, at the price set opposite each, as specified.

Mauldin & Jenkins, LLC
8000 Avalon Boulevard, Suite 400, Alpharetta, Georgia 30009
Meredith Lipson, Partner
770-980-2876
mlipson@mjcpa.com

Company Name:
Address:
Name and Title Authorized Signer:
Contact Info - Phone Number:
Contact Info - Email Address:



City of Alpharetta, Georgia

Technical Proposal to Provide Audit Services RFP #25-114

Fiscal Years June 30, 2025 through 2029

Date of Proposal: April 10, 2025

Mauldin & Jenkins Certified Public Accountants

Contact Persons: Meredith Lipson, CPA, Partner

Phone: (770) 980-2876

Email: mlipson@mjcpa.com

8000 Avalon Boulevard, Suite 400

Alpharetta, GA 30009

mjcpa.com





VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.

*Over 725 Governmental Units Served
Throughout the Southeast*



Going Further.



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Cover Letter

April 10, 2025

City of Alpharetta
Attn: Debora Westbrook, Procurement Agent
2 Park Plaza
Alpharetta, Georgia 30009

Ladies and Gentlemen:

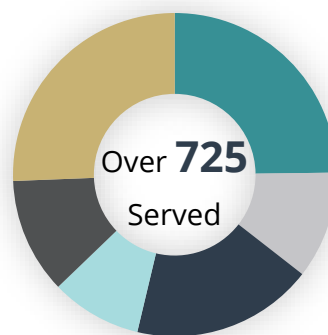
We appreciate the opportunity to propose on continuing to provide audit services to the City of Alpharetta, Georgia (the "City"), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for five consecutive fiscal years with the option for two additional years beginning with the fiscal year ended June 30, 2025, and ending with the fiscal year ended June 30, 2031.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the City and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will issue all of the deliverables and reports substantially prior to the required due dates.

As professionals serving the public sector, Mauldin & Jenkins is qualified to continue to serve the City. We were established in 1917 and since that time **Mauldin & Jenkins has been the leader in auditing state and local governments in the Southeast**. This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the City Council, management, and its citizens. Given the complexities of the City's financial operations and the ongoing significant changes in accounting standards, we feel that it is very important that you select an auditing firm that is **focused and experienced** in the governmental industry. We differentiate ourselves from our peers via:

❖ **Experience with Governments.** As auditors for more governments in the Southeast than any other firm, our professionals are thoroughly versed in the complex governmental arena and have consistently provided the highest quality of service to our government clients. We serve:

- **725+ state and local governments across the Southeastern U.S.A.**
- **175+ water & sewer systems, 35+ airport operations, 25+ gas systems, 20+ electrical utilities, & 25 transit services;**
- **11 communities in the Municipal Electric Authority of Georgia (MEAG);**
- **175 governments awarded the GFOA's and, or ASBO's Financial Reporting Certificates.**
- **220+ of Single Audits as required by the Uniform Guidance.**



Cities	180+
Counties	90+
School Districts & Charter Schools	125+
State Entities	65+
Utility Authorities	85+
Special Purpose	180+

Mauldin & Jenkins provides over 155,000 hours of service to over 725 governmental units in the Southeast on an annual basis utilizing over 150 professionals.



- ❖ **Responsiveness and Large Firm Resources with Small Firm Sensitivity.** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.
- ❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the firm's influence is shared nationally. Our partners have volunteered to serve on the American Institute of CPA's (AICPA's) Governmental Audit Quality Center's (GAQC) Executive Committee in 2022; the AICPA's State and Local Government Expert Panel in 2021; as the AICPA's sole representative to Government Accounting Standards Advisory Council (GASAC); as the 2015 Chairman of the board of the AICPA; and as a board member of the International Federation of Accountants (IFAC) in 2016. In 2020, our own Joel Black was appointed to serve as the Chairman of the Governmental Accounting Standards Board (GASB).  Mauldin & Jenkins is a leader nationally.
- ❖ **On-site or Remote Audits and Suralink.** Whether management elects for a remote or on-site audit, Mauldin & Jenkins is very effective in working from a hybrid environment. We also utilize software, like Suralink, on all audits to add organization and transparency to the audit process.
- ❖ **Staff Continuity.** Our staff retention rates are considered to be among the best in the profession. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.
- ❖ **Education.** Mauldin & Jenkins' clients have the opportunity to register and receive approximately 30 hours of continuing education on an annual basis, free of charge. We take our experience in serving governments and choose timely and relevant topics to provide ongoing education to our clients, both virtually and in-person. Sessions are limited to clients only.
- ❖ **Local Office.**

This proposal represents a firm offer for 120 days from the date of the proposal. As a member of Mauldin & Jenkins, Meredith Lipson is authorized to bind, and make representations for the Firm, and she will be the ultimate party responsible for the quality of the report and working papers. We welcome the opportunity to meet with you to present our proposal and our qualifications. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to continue to serve.

Sincerely,
MAULDIN & JENKINS, LLC

Meredith Lipson, Partner
8000 Avalon Blvd., Suite 400
Alpharetta, GA 30009
(770) 980-2876 (office) (478) 731-3401 (cell)
mlipson@mjcpa.com



Licensed in the State of Georgia

We hereby affirm that Mauldin & Jenkins, LLC is properly registered as a certified public accounting firm licensed to practice in the State of Georgia by the Georgia Board of Accounting. Our Georgia license number is 350. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting with the State of Georgia.

CPAVerify Firm Report Results	
NAME: MAULDIN & JENKINS LLC CPAS STATE OF LICENSE: GA LAST UPDATED: 2025-04-07	
Address:	Business MAULDIN & JENKINS LLC CPAS 200 GALLERIA PARKWAY SE SUITE 1700 ATLANTA, GA, UNITED STATES 303395946 ACF000350
License/Permit/Certificate Number:	
Registration Number:	
License/Permit/Certificate Status:	ACTIVE
License/Certificate Status Details:	License has all privileges of CPA licensure.
License Type:	PUBLIC ACCOUNTING FIRM
Basis for License:	
Issue Date:	1978-05-31
Expiration Date:	2026-06-30
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board
Other Information:	None
Contact the Board for official verification of information.	
State Board Contact Information:	GEORGIA STATE BOARD OF ACCOUNTANCY 200 PIEDMONT AVENUE SE, SUITE 1604 WEST TOWER ATLANTA, GA 30334-9010 Phone: 404-463-0365 Email: GSBA@SAO.GA.GOV Website: https://gsba.georgia.gov/ Licensee Lookup: https://gsba.georgia.gov/



Experience of Mauldin & Jenkins, Quality Control and Peer Review

A. Experience of Mauldin & Jenkins

As requested in the RFP, we are pleased to provide the following General Information about Mauldin & Jenkins and our governmental practice.

1. Name of Firm: **Mauldin & Jenkins, LLC**
2. Address of Firm Headquarters: **200 Galleria Parkway S.E., Suite 1700, Atlanta, GA 30339**
3. Address of Local Office: **8000 Avalon Boulevard, Suite 400, Alpharetta, GA 30009**
4. Primary Contact Person(s) at Local Office: **Meredith Lipson (770-980-2876)**
5. Number of Employees: **515**
6. Firm Total Government Audit Staff: **195**
7. Local Office Total Government Audit Staff: **90**
8. Founding Date: **Mauldin & Jenkins was incorporated in the State of Georgia in 1918 and our Atlanta office was established in 1987.**
9. Firm Local Office Audit Listing: **Please refer to the tables listed below.**
10. Number of audits for local governments in which local office participated in the last three years: **165**
11. Number of these that were Single Audits: **94**
12. Number of ACFRs prepared for local governments by local office in last three years: **55**
13. Number of these which received the GFOA Certificate of Achievement for Excellence in Financial Reporting: **55**
14. Attach an affirmation of proper licensing for public practice as a Certified Public Accountant in the State of Georgia. **Mauldin & Jenkins is properly licensed as registered in the State of Georgia as a CPA firm. Our firm's Georgia CPA State License Registration Number is ACF000350 and we are an accounting practice structured as a partnership.**



Our local government audits performed in the last three years are listed in the following tables. We are currently serving each of these clients and have served them for the past three years unless otherwise noted. The “other governmental entities” table includes many of our component units with separately issued financial statements; however, many of the cities and counties listed below include component units which we audit in conjunction with the primary government.

- client for which a Single Audit has been performed.

* - client for which an ACFR has been prepared and GFOA Certificate received.

Cities

Georgia

1) Alpharetta #*	13) College Park #*	28) Lawrenceville #*	42) Roswell #* (2021, 2022)
2) Atlanta #*	(2021, 2022, 2023)	29) Lilburn #	43) Sandy Springs #*
3) Austell*	14) Dacula #	30) Lone Oak	44) Social Circle #*
4) Avondale Estates #*	15) Decatur #*	31) Milton #*	45) South Fulton #*
5) Baldwin #	16) Doraville #	32) Monroe #*	46) Stonecrest #*
6) Ball Ground #*	17) Douglasville #*	33) Morrow # (2021, 2022)	47) Suwanee #
7) Brookhaven #*	18) Duluth #	34) Norcross #	48) Temple #
8) Cartersville #*	19) Dunwoody #*	35) Oxford #	49) Toccoa #
9) Cedartown #	20) Fairburn #*	36) Palmetto	50) Tucker #* (2021, 2022)
10) Chamblee #*	21) Forest Park #*	37) Peachtree Corners #*	51) Union City *
11) Chattahoochee Hills#	22) Hapeville #*	38) Powder Springs #*	52) Villa Rica #
12) Clarkston #	23) Holly Springs #*	39) Riverdale #*	
	24) Jefferson #	40) Rockmart #*	
	25) Johns Creek #*	41) Rome #*	
	26) Kennesaw #*		
	27) LaGrange #*		

Counties

Georgia

1) Barrow #*	6) Forsyth #*	12) Morgan #*
2) Clayton #*	7) Gwinnett #*	13) Paulding #*
3) DeKalb #*	8) Henry #*	14) Polk *
4) Douglas #*	9) Jackson #*	15) Stephens #*
5) Floyd #*	10) Lumpkin #*	16) Troup #*
	11) Meriwether #	17) Walton #*

Alabama

18) Jefferson #*

State Governmental Entities

1) Ga. Education Authority	15) Ga. World Congress Center Authority
2) Ga. Environmental Finance Auth. (GEFA)#	16) Kennesaw State Univ. Athletic Department
3) Ga. Higher Education Assistance Corp.	17) Kennesaw State Univ. Athletic Foundation
4) Ga. Higher Education Facilities Authority	18) Kennesaw State Univ. Research Foundation
5) Ga. Highlands College Foundation	19) Kennesaw State Univ. Foundation
6) Ga. Lottery Corporation (LOTTO)	20) Medical College of Georgia Foundation
7) Ga. Military College Foundation	21) Polytechnic Foundation of Kennesaw State Univ.
8) Ga. Southern Univ. Athletic Foundation	22) REACH Georgia (of the GSFC)
9) Ga. Southern Univ. Foundation	23) Southern Polytechnic Applied Research Foundation
10) Ga. State Financing & Investment Com. (GSFIC)	24) Stone Mountain Memorial Association
11) Ga. State Univ. Athletic Foundation	25) Tri County Technical College
12) Ga. State Univ. Foundation	26) University of North Georgia Foundation
13) Ga. Student Finance Authority (GSFA)	
14) Ga. Superior Court Clerk's Cooperative Auth.	



- 27) University of West Georgia Foundation
- 28) University System of Georgia

- 29) Williamsburg Technical College

School Systems

Georgia

- | | | |
|-----------------------------------|--------------------------------|------------------------------|
| 1) Atlanta Independent Schools #* | 11) DeKalb County Schools # | 23) Lumpkin County Schools # |
| 2) Barrow County Schools # | 12) Douglas County Schools # | 24) Marietta City Schools #* |
| 3) Bartow County Schools # | 13) Fannin County Schools # | 25) Oconee County Schools # |
| 4) Buford City Schools # | 14) Floyd County Schools # | 26) Polk County Schools # |
| 5) Carroll County Schools # | 15) Forsyth County Schools # | 27) Rome City Schools # |
| 6) Carrollton City Schools # | 16) Fulton County Schools # | 28) Troup County Schools # |
| 7) Cartersville City Schools #* | 17) Gilmer County Schools # | 29) Union County Schools # |
| 8) Clayton County Schools # | 18) Gordon County Schools # | 30) Walton County Schools # |
| 9) Cobb County Schools #* | 19) Gwinnett County Schools #* | |
| 10) Decatur City Schools # | 20) Habersham County Schools # | |
| | 21) Jefferson City Schools # | |
| | 22) Laurens County Schools # | |

Other Governments

- | | |
|---|--|
| 1) Atlanta Firefighters Pension Plan | 22) Gwinnett Convention and Visitors Bureau |
| 2) Atlanta General Employees Pension Plan | 23) Gwinnett County Public Facilities Authority |
| 3) Atlanta Police Pension Plan | 24) Gwinnett County Public Library |
| 4) Brookhaven Convention and Visitors Bureau | 25) Gwinnett County Recreation Authority |
| 5) Chattahoochee River 911 Authority | 26) Jefferson Co. Economic and Industrial Dev Authority |
| 6) Chattanooga Area Regional Council of Govts. | 27) Kennesaw State University Athletic Department |
| 7) Citrus County Mosquito District | 28) Lumpkin County Hospital Authority |
| 8) City of East Point Retirement Plan | 29) MARTA/ATU Local 732 Employees Retirement |
| 9) City of Sandy Springs Development Authority | 30) McPherson Implementing Local Redevelopment Authority |
| 10) Clayton Co. Pension Fund | 31) McPherson Planning Local Redevelopment Authority |
| 11) Cobb Center Community Service Board | 32) Meriwether County Industrial Development Authority |
| 12) Cobb County-Marietta Water Authority Pension Plan | 33) Meriwether County Water & Sewerage Authority |
| 13) Cumberland Community Improvement District | 34) North Fulton Regional Radio Authority |
| 14) Decide DeKalb | 35) Paulding County Industrial Development Authority |
| 15) DeKalb County Public Library | 36) Sandy Springs Hospitality Board |
| 16) Development Authority of Gwinnett County | 37) SOWEGA Council on Aging |
| 17) Development Authority of Lumpkin County | |
| 18) Downtown Atlanta Revitalization | |
| 19) Forsyth County Public Library | |
| 20) Georgia Charter Educational Foundation | |
| 21) Gwinnett Civic/Cultural Center Operations | |

Organization and Size – Regional Firm

Mauldin & Jenkins was formed in 1918 and has been actively engaged in governmental auditing since its inception. Mauldin & Jenkins is headquartered in Atlanta at 200 Galleria Parkway, Suite 1700, Atlanta, Georgia 30339. Mauldin & Jenkins is one of the largest certified public accounting firms in the Southeast and in the U.S.A., and a leading provider of audit and accounting services. Mauldin & Jenkins serves clients whose operations span the entire U.S.A. Mauldin & Jenkins is considered to be a large regional firm with offices in the following communities:



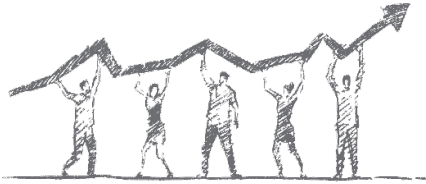
- ***Albany, GA***
- ***Alpharetta, GA***
- ***Athens, AL***
- ***Atlanta, GA***
- ***Birmingham, AL***
- ***Bradenton, FL***
- ***Chattanooga, TN***
- ***Columbia, SC***
- ***Florence, AL***
- ***Huntsville, AL***
- ***Macon, GA***
- ***Raleigh, NC***
- ***Sarasota, FL***
- ***Savannah, GA***

Our current footprint of governmental clients extends as far northeast as Gates County in North Carolina (on the Virginia line) to Corpus Christi, Texas to Islamorada, Florida in the Florida Keys.

Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **515,000** - approx. total hours of service provided annually to clients of the Firm
- **155,000** - approx. total hours of service provided annually to governmental clients
- **55%** - percentage of governmental practice as compared to Firm's attestation practice
- **31%** - percentage of governmental practice as compared to Firm's overall practice
- **725** - approx. total governmental entities served in past three (3) years
- **515** - total number of Firm personnel
- **175** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$76 million
- **77** - total number of Firm partners
- **25** - total number of full-time governmental partners & directors
- **20** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience
- **50%** - percentage of Firm offices led by governmental partners

A Century of Service



Mauldin & Jenkins' commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus) are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, **Mauldin & Jenkins employs 45 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities, many of whom spend their time exclusively on government clients.

Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele.

As noted in our transmittal letter, we currently serve over 725 governments in the Southeast. We know of no other regional firm that can match our governmental experience.

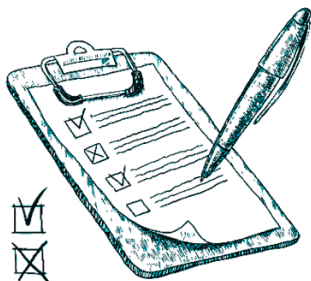
I was apprehensive when the decision was made to go with Mauldin & Jenkins thinking our city was too small for a larger firm. I couldn't be more pleased with their helpful attitude and professionalism. The audit process is now smooth and painless.

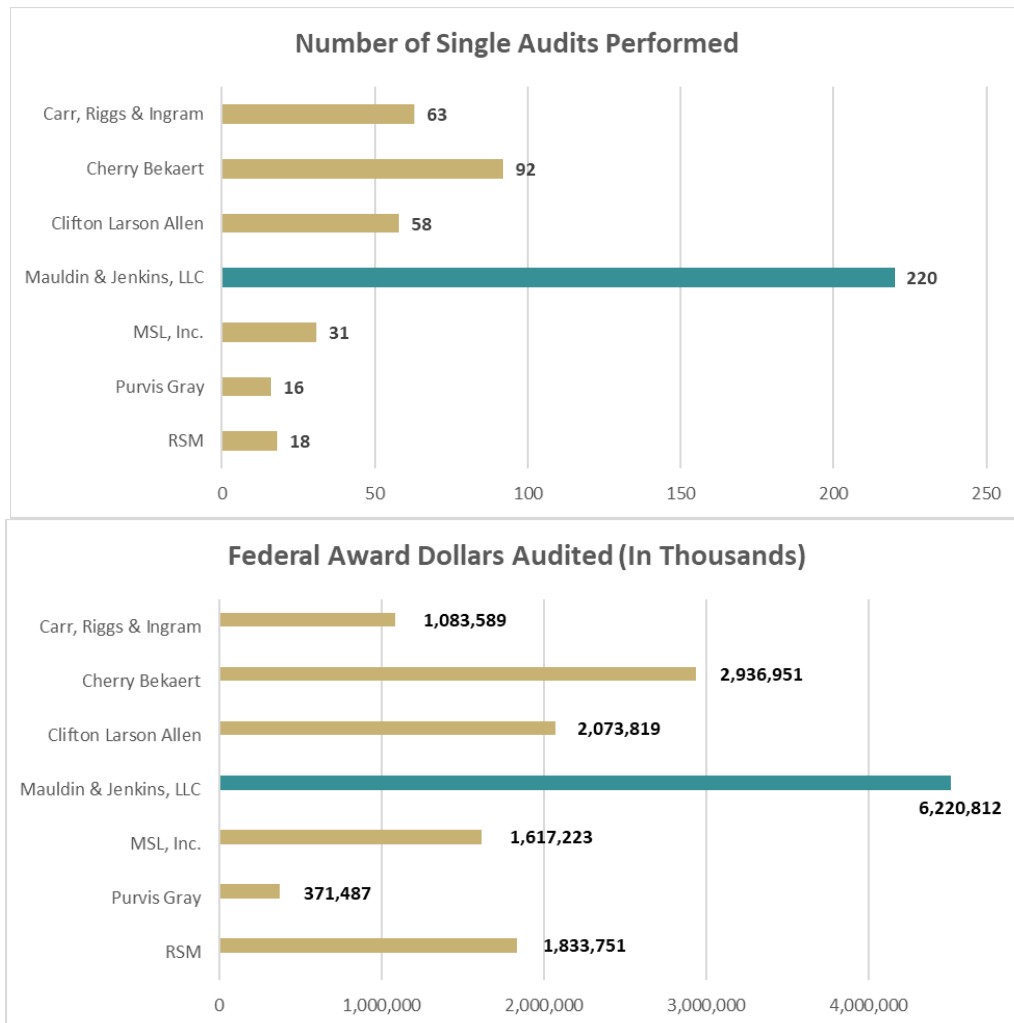
Pam Herring,
City of Rockmart,
Clerk/Finance Officer

Audits of Federally Funded Programs (Single Audits)

Based on data provided by the Federal Audit Clearinghouse (FAC) through March 31, 2024 which is for calendar year 2023, Mauldin & Jenkins audits **220 entities** representing approximately **\$6 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.





The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2023 as reported through March 31, 2024 for states in which our Firm has offices.

Municipal Bond Experience

In case the City plans to issue and refund bonds in the coming years, we have elected to share with the City some of our experience in the municipal bond area of auditing and financial reporting.

Please see our qualifications regarding our bond program auditing experience within the past three years. Such qualifications include our auditing municipal bond programs with at least \$76 million of outstanding bonded debt for which much of the debt has been issued in the past three years, and we have issued numerous consent letters and comfort letters as part of the overall service to our governmental clients during the issuance of such bonded debt. As part of such a large government client base, Mauldin & Jenkins serves 47 clients who meet the above criteria.

Additionally, we audit the Georgia State Finance and Investment Commission (GSFIC) who has issued several billions of general obligation bonds on behalf of the State of Georgia.



Please see the following list for a sample of clients we have performed bond procedures, and, or audited the financial statements for in the past three years whose publicly issued debts are in excess of \$100,000,000.

Governmental Entity		Amount	Governmental Entity		Amount
1	Jefferson County	\$ 2,512,564,000	25	City of Pensacola	173,600,000
2	South Car. Transportation Infrastructure Bank	1,408,180,000	26	City of Marco Island	173,000,000
3	Georgia Ports Authority	1,328,668,000	27	City of Sandy Springs	172,230,000
4	Gwinnett County Board of Education	1,171,193,000	28	Charleston County Airport District	172,000,000
5	DeKalb County	1,051,950,000	29	City of College Park	165,683,000
6	Tampa Bay Water	988,700,000	30	Atlanta Development Authority	164,277,000
7	City of Huntsville	738,933,000	31	City of Savannah	151,712,000
8	Gwinnett County	727,267,000	32	Henry County Water & Sewer Authority	151,021,000
9	Charleston Water System	605,734,000	33	Douglas County Board of Education	132,690,000
10	Augusta-Richmond County	549,068,000	34	Clayton County Water Authority	130,018,000
11	Richland County School District 1	408,840,000	35	City of Charleston	126,518,000
12	Forsyth County	396,049,000	36	City of Alpharetta	120,985,000
13	Emerald Coast Utilities Authority	378,200,000	37	Macon-Bibb County	111,774,000
14	Henry County Board of Education	370,827,000	38	Columbus Consolidated Government	109,870,000
15	Hamilton County, Tennessee	360,180,000	39	South Carolina Dept. of Transportation	109,839,000
16	Forsyth County Board of Education	359,256,000	40	Islamorada, Village of Islands	99,900,000
17	Richland County	342,177,000	41	Rockdale County	93,346,000
18	Paulding County	312,923,000	42	Clayton County	86,864,000
19	Electric Power Board of Chattanooga	280,000,000	43	City of Hallandale Beach	85,400,000
20	GA. Higher Education Facilities Auth. (GHEFA)	232,019,000	44	Sumter School District	80,000,000
21	Beaufort County	218,159,000	45	Orange County, North Carolina	78,429,000
22	Athens-Clarke County	214,831,000	46	Macon Water Authority	76,806,000
23	City of Decatur	179,959,000	47	Atlanta Public Schools	76,740,000
24	City of Tuscaloosa	177,068,000			\$ 15,312,745,000

Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

- Forensic audits
- Performance audits
- Information systems audits
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

Governmental Advisory Service

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Past advisory services have included measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, our government advisory team delivers insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our Government Advisory Practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.

Quality Control and Peer Review

External Peer Review

In the mid-70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from inception.



The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated December 29, 2023, our reviewing firm gave a rating of "pass" which is the highest form of assurance they can render on the system of quality control for our accounting and audit practice.

A copy of the report on our most recent external quality control review is provided on the next page. **The quality control review included a review of specific government engagements, including compliance audits under the Single Audit Act.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm.



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.



Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP
Fredericksburg, Virginia



No Regulatory Actions

Mauldin & Jenkins has not had any regulatory actions taken (nor are any pending) against the Firm during the past three (3) years with any state or Federal regulatory bodies or professional organizations.

No Lawsuits

Mauldin & Jenkins has had no cases brought forth against the Firm over the past three years in which our Firm was a named party. We have a long-standing history of providing excellent services to our clients and have had no prior record of substandard audit work.

Affirmation of Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City of Alpharetta, Georgia, its joint ventures, and related outside entities as defined by generally accepted auditing standards. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. General Accounting Office *Government Auditing Standards* (2018 revision). We are also independent with respect to the City within the meaning of Part 1.200 of the Code of Professional Conduct of the American Institute of CPAs and the applicable published rules and interpretations thereunder. Please see **Appendix A** for a signed letter of affirmation for independence as specified in the “Question and Answer Clarifications to RFP 25-114”.

Qualifications of Staff Assigned to the City's Audit

Meredith Lipson, Partner

Meredith Lipson is a member (i.e., partner) with Mauldin & Jenkins working exclusively in the Firm's governmental practice sector. She will serve as the Lead Partner and Ultimate Partner responsible for the City of Alpharetta's annual audit.

Degree - BBA in Accounting from University of Georgia

Certification - Certified public accountant, registered and licensed to practice in the State of Georgia.

Training - Meredith has obtained and instructed a significant amount of continuing professional education over the last two (2) years including:

- 2025 Outsourced Accounting & CFO Services - Participant
- 2025 Accounting and Auditing CCH - Participant
- 2025 TeamMate Training CCH – Participant
- 2024 M&J Virtual CPE Advisory Potpourri**
- 2024 The New Uniform Guidance: What has Changed? – Participant **
- 2024 CCH Axxess Engagement Pro End User training – Participant
- 2024 GGFOA Annual Conference – Participant **
- 2024 M&J Virtual CPE Governmental Potpourri – Participant **
- 2024 M&J Governmental Conference – Participant **
- 2024 Octane Governmental Conference – Participant **
- 2024 State & Local Government Audit Planning Considerations – Participant **
- 2024 Advancing Advisory – Governmental – Participant **

**** Denotes qualification for requirements of Government Auditing Standards**

Years of Professional Experience/ Years with Firm - Meredith has thirty-four (34) years of professional experience, all of it with Maudlin & Jenkins.

Audits Performed/ACFRs Prepared in the Last Three (3) Years

The following is a sample of governmental clients served by Meredith in the past three (3) years:

Counties:

Clayton County##
Douglas County##
Forsyth County*^
Gwinnett County##
Henry County*^
Macon-Bibb County*^
Stephens County#
Troup County##

Walton County*^

Cities:

Alpharetta##
College Park*^
Conyers*^
Covington*^
Dacula^
Douglasville##

Duluth^

Forest Park*^
Hapeville*^
Kennesaw*^
LaGrange*^
Lawrenceville##
Milton*^
Morrow*^
Norcross^



Powder Springs#*
Prattville, AL*^
Riverdale*^
Sandy Springs*^
Suwanee*^
Peachtree Corners^
Union City*^
Villa Rica#*

Boards of Education:

Clayton County Schools#
Cobb County Schools*
Gwinnett County Schools##*
Henry County Schools##*

Other Governmental

Units:

East Point Retirement
Plan#
Jackson Transit Authority^
NorthPort Firefighters
Pension^
NorthPort Police Pension^
NorthPort General
Employee's Pension^
Clayton County Pension#
Clayton County Water
Authority#*

State of Georgia entities:

Stone Mountain Memorial Association#
Gwinnett Convention & Visitors Bureau#
Gwinnett County Development Authority#
Gwinnett County Public Library#
Gwinnett County Recreation Authority#
Henry County Water & Sewerage
Authority^*
Housing Authority of Clayton County*
MARTA/ATU Local 732 Employees
Retirement Plan#
Toccoa-Stephens County Public Library#

#Engagement Partner

^ Quality Assurance Partner

*** ACFR Prepared**

Other Qualifications - Meredith is a member of the American Institute of Certified Public Accountants, the Georgia Society of CPAs, the Government Finance Officers Association, and the Georgia Government Finance Officers Association (GGFOA). She has also served on the Ethics Committee of the Georgia Society of CPAs.



Adam Fraley, Partner

Quality Control, Audit & Assurance Partner

Adam Fraley is the Firm's Deputy Managing Partner and a certified public accountant with Mauldin & Jenkins, LLC specializing in serving local and state governmental entities. He is the partner in charge of the Firm-wide governmental practice division of Mauldin & Jenkins and serves governmental clients throughout the Southeast. He is also the partner in charge of the Atlanta offices, which includes both our Galleria and Alpharetta offices. Adam will serve as the Quality Control and Assurance Partner for the City of Alpharetta engagement.

Degree - BBA in Accounting from Georgia College and State University

Certification - Certified public accountant, registered and licensed to practice in the State of Georgia.

Training - Adam has obtained and instructed a significant amount of continuing professional education over the last two (2) years including:

- 2025 Outsourced Accounting & CFO Services - Participant
- 2025 Accounting and Auditing CCH - Participant
- 2025 TeamMate Training CCH – Participant
- 2024 M&J Virtual CPE Advisory Potpourri 2024 The New Uniform Guidance: What has Changed? – Participant **
- 2024 CCH Axxess Engagement Pro End User training – Participant
- 2024 GGFOA Annual Conference – Participant **
- 2024 M&J Virtual CPE Governmental Potpourri – Participant **



- 2024 M&J Governmental Conference – Participant **
- 2024 Octane Governmental Conference – Participant **
- 2024 State & Local Government Audit Planning Considerations – Participant **
- 2024 Advancing Advisory – Governmental – Participant **

**** Denotes qualification for requirements of Government Auditing Standards**

Years of Professional Experience - Adam has over twenty-five (25) years of professional experience, all of it with Mauldin & Jenkins.

Audits Performed/ACFRs Prepared in the Last Three (3) Years

The following is a sample of governmental clients served by Adam in the past three (3) years.

Counties:

Forsyth County#*
Gates County, NC^
Gwinnett County ^*
Halifax County, NC^
Lumpkin County#*
Madison County, NC^
Morgan County#
Paulding County#*
Walton County#*
Washington County,
NC^*

Cities:

Alpharetta^*
Baldwin^
Ball Ground^*
Bristol, TN^*
Brookhaven#*
Cartersville^*
Cedartown#
Chattahoochee Hills#
Decatur#*
Doraville^

Douglasville^*
Duluth^
Dunwoody#*
Holly Springs#
Johns Creek#*
Kennesaw^*
Lilburn^
Milton#*
Monroe#*
Peachtree Corners#
Powder Springs^*
Rockmart^*
Sandy Springs#*
Social Circle^*
South Fulton^*
Stonecrest^*
Toccoa^
Tucker#*
Villa Rica^*

Boards of Education:

Bartow County Board of
Education^
Buford Board of Education^

Carroll County Board of Education^
Carrollton Board of Education^
Cartersville Board of Education^*
Cobb County Board of Education#*
Douglas County Board of Education^
Fannin County Board of Education#
Floyd County Board of Education#
Forsyth County Board of Education#
Gwinnett County Board of Education^*
Habersham County Board of Education^
Union County Board of Education#

Other Governmental Units:

Austell Natural Gas System^
Bristol Public Library^
Chatsworth Water Works Commission#
Chattahoochee River 911 Authority^
Cobb County-Marietta Water Authority#*
Forsyth County Public Library#
North Fulton Regional Radio Authority#

Other Qualifications -

Adam currently serves on the firm's Executive Committee, Advisory Committee, and Assurance Committee, and is the Firm's Designated Audit Quality Partner (DAQP) for the AICPA's Government Audit Quality Center. Adam is a member of the American Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, the Government Finance Officers Association, the Georgia Government Finance Officers Association, the Cobb County Chamber's Government Affairs Committee, and the Association of Government Accountants (AGA), for which he has served as the Director of the AGA's Audit Committee.

Sydney Dahling
Senior Associate

Sydney is a Senior Associate with Mauldin & Jenkins. Her experience with the firm covers a variety of state and local governmental organizations. Sydney may be assigned as the Senior Associate for the City of Alpharetta audit.

Degree – Bachelor of Science, Accounting and a Master of Accountancy from Kennesaw State University

Certification - Certified public accountant, registered and licensed to practice in the State of Georgia.

Training - Sydney has obtained a significant amount of continuing professional education over the last two (2) years including:

- 2024 Thomson Reuters Audit Watch Level 5
- 2024 Mauldin & Jenkins Single Audit Training & OMB Compliance Update
- 2024 Mauldin & Jenkins Annual Governmental Conference
- 2023 Thomson Reuters Audit Watch Level 4
- 2023 Mauldin & Jenkins Annual Governmental Conference
- 2023 Mauldin & Jenkins Single Audit Training
- 2023 Mauldin & Jenkins ACFR Preparation

Years of Professional Experience/Years with the Firm

Sydney has a total of almost 5 years of experience working in public accounting.

Audits Performed/ACFRs Prepared in the Last Three (3) Years

The following is a sample of governmental clients served by Sydney in the past three (3) years:

Cities:

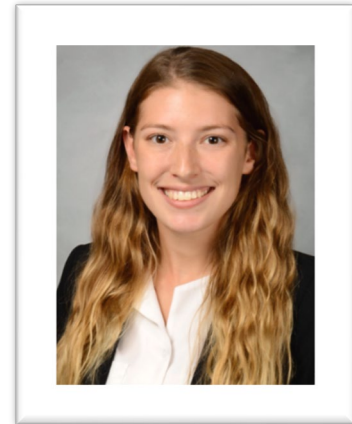
City of Baldwin, GA
City of Brookhaven
City of Decatur, GA
City of Duluth, GA
City of Johns Creek, GA
City of Kennesaw, GA
City of Monroe, GA
City of Norcross, GA
City of Villa Rica GA

Counties:

Gwinnett County
Lumpkin County
Stephens County
Walton County

Other Governmental Entities:

Cobb County Schools
Cartersville Schools
City of Rome Schools
Decide Dekalb
Forsyth County Library
Gwinnett County Schools
Lumpkin County Schools
Walton County Schools



Leyah Hanf
Senior Associate



Leyah Hanf is a senior associate with Mauldin & Jenkins specializing in serving local and state governmental entities. Leyah has served a variety of clients including cities, counties, school districts, and other types of governmental entities. Leah may be assigned as the Senior Associate for the City of Alpharetta audit.

Degree – Bachelor of Business Administration in Accounting and Master of Accountancy from Mercer University

Certifications – Certified Public Accountant licensed to practice in the

State of Georgia

Training - Leyah has obtained a significant amount of continuing professional education over the last two (2) years including:

- 2024 Thomson Reuters Audit Watch Level 5
- 2024 Mauldin & Jenkins Single Audit Training & OMB Compliance Update
- 2024 Mauldin & Jenkins Annual Governmental Conference
- 2023 Thomson Reuters Audit Watch Level 4
- 2023 Mauldin & Jenkins Annual Governmental Conference
- 2023 Mauldin & Jenkins Single Audit Training
- 2023 Mauldin & Jenkins ACFR Preparation

Years of Professional Experience/ Years with the Firm - Leyah has five (5) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of governmental clients.

List of Governmental Clients Served in the Last Three Years

Counties:

Dekalb County
Forsyth County
Gwinnett County
Lumpkin County
Troup County
Walton County

Charter Schools:

Coweta Charter School
Southwest Georgia STEM
Charter Schools

Cities:

Alpharetta
Chamblee
Dacula
Decatur
Fairburn
Johns Creek
Lilburn
Rockmart
Suwanee
Toccoa
Villa Rica

School Systems:

Cartersville City Schools
Clayton County School District
Cobb County School District)
Carroll County School District
Marietta School District
Stephens County School District
Troup County School District



Firm Approach and Methodology to Audit

Understanding of Audit Objectives

The overall objective in serving the City is to determine whether the financial statements present fairly the respective financial position of the governmental activities, any future business-type activities, each major fund, and the aggregate remaining fund information and the respective changes in financial position in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the combining and individual non-major fund financial statements and the schedule of federal awards (if applicable) are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America, promulgated by the American Institute of Certified Public Accountants (AICPA) and in accordance with: Government Auditing Standards issued by the Comptroller General of the United States; the provisions of the Federal Single Audit Act, the audit requirements of Title 2 U. S. Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) standards (as applicable); and, the Official Code of Georgia Annotated.

We will perform tests of compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Providing an opinion on compliance with these provisions is not an objective of the audits. However, the results of the tests disclosing instances of noncompliance and other matters will be reported as required under Government Auditing Standards.

We will perform the audit for each fiscal year to meet the objectives listed in the RFP (as required and applicable) and will issue the corresponding reports identified in section 3.5 Detail Services Required: Reporting Requirements (also as required and applicable). All reports will be issued on or before the deadlines specified by the City.

Type of Audit Programs

Our audit will include advanced methodologies and technology, tests of the accounting records and such other auditing procedures as we consider necessary in the circumstances, which include, but are not limited to, those procedures necessary to test compliance and to disclose non-compliance with specified laws, regulations, and contracts.

We will use Firm manuals specifically designed for governments to develop audit programs tailored to the City which incorporate the requirements set forth above. After performing a detailed risk assessment, we will select audit procedures for each audit area designed to address the risk level and test the related balances accordingly. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the City present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America.

Statistical Sampling Techniques

As discussed above, our approach is evolving to utilize AI tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances
- Substantive tests of details of transactions
- Tests of controls
- Tests of compliance with laws and regulations



Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

The elements of analytical procedures we plan to consider are as follows:

- Identify the factors on which a given accounting result should depend.
- Determine the relationship between the accounting result and those underlying factors.
- Predict what the current results should be if that relationship continued.
- Compare the actual current result to the prediction.
- Investigate and corroborate significant variances between actual results and the prediction.
- Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected as compared to budget.
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished using ratios.
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.



Proposed Segmentation of Audit Engagement and Level of Staff Assigned

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit is enhanced by our utilization of advanced technology tools. With those tools we continue to evolve and modernize our audit process. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the City's prior financial statements, budgets, request for proposal, and other information available:

Segmented Hours by Staff Level				
Segments	Engagement Team Members by Level			
	Partner	Senior	Staff	Total
Segment I - Planning and Interim	4	10	5	19
Segment II - Final Audit Fieldwork	16	80	140	236
Segment III - Review, Completion & Delivery Procedures	20	35	15	70
Total Engagement	40	125	160	325

The below time frames are estimates based on our understanding of the City's preferred timeline. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the City. As noted in the table below, we want to work with City personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they must reinvent the wheel every time we ask for something. However, to make this process cost the City as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target. The table on the following page attempts to depict the timing and key elements of the planned audit process.



Timing of Audit Process & Procedures - City of Alpharetta, Georgia							
Segments	June	July	Aug	Sept	Oct	Nov	Dec
Segment I - Planning and Interim Procedures							
Ongoing consultation on major issues & developments throughout the year, and greater discussions as year end approaches (such as new GASB standards).							
Meet with management to discuss audit risks and scopes.							
Engagement team planning meetings and performance of interim audit procedures.							
Gain/update understanding of significant processes & key controls.							
Perform testing of key controls with goal of reducing substantive audit testing.							
Determine nature, timing and extent of substantive tests to be performed.							
Finalize audit plan based on results to-date.							
Segment II - Final Audit Fieldwork Procedures							
Perform substantive tests (detail testing of respective general ledger/trial balance accounts, and final analytical procedures & key ratios & relationship of financial data).							
Conduct a final evaluation of risk assessments.							
Conduct of progress meetings with management as needed and as often as desired.							
Preparation of draft annual financial report (ACFR) and drafting of audit reports, findings, management letter comments, and any other deliverables.							
Meeting with management to discuss draft deliverables and final completion and presentation time frames.							
Segment III - Review, Completion & Delivery Procedures							
Upon management's review, delivery of ACFR, internal control reports, and management letter to management.							
Presentation of audit deliverables to the Authority Board.							

Use of Technology

At M&J, we are committed to continuously enhancing the efficiency, effectiveness, and overall quality of our audit services through the strategic integration of cutting-edge technology solutions. Recognizing the evolving landscape of data and regulatory complexity, we proactively evaluate and implement innovative tools to streamline processes, improve risk identification, and deliver exceptional value to our clients. Our approach prioritizes both maximizing the benefits of technological advancements and maintaining the highest standards of client data integrity and security.

We leverage a suite of technology solutions designed to optimize various stages of the audit engagement. This includes internally deployed Microsoft Add-in features that significantly enhance the efficiency of data extraction, document matching, and detailed documentation review. These secure, locally operated programs empower our audit teams to reduce manual processes associated with electronic document analysis. By seamlessly converting diverse file formats into accessible Microsoft



Excel environments, we facilitate rigorous procedures such as footing, formula validation, sorting, and filtering, thereby improving the accuracy and thoroughness of our analysis.

Furthermore, M&J harnesses the power of the Google Suite to provide our teams with robust research capabilities. Our utilization of NotebookLM Plus facilitates efficient and accurate access to a comprehensive range of standards, guidance, regulatory pronouncements, and federal requirements. This empowers our professionals to conduct timely and insightful research, both internally and in response to client inquiries regarding technical guidance and its practical application.

In our commitment to embracing the transformative potential of artificial intelligence, M&J employs enterprise-level solutions on Google's Gemini platform. This privately functioning AI enables the efficient and accurate digestion of complex legal documents, facilitating in-depth analysis and interpretation. This capability allows our teams to extract critical insights with greater speed and precision, ultimately enhancing the depth and quality of our audit assessments.

Building upon our history of successful client collaboration, we continue to benefit from our virtual client assistance platform, Suralink. This secure online portal serves as a central hub for managing audit requests and document fulfillment. By providing a live, transparent overview of the audit's progress, including pending requests and deadlines, Suralink significantly reduces email redundancy, mitigates file management challenges, and fosters clear communication between our audit teams and our clients.

At M&J, our commitment to excellence extends beyond the application of current technologies. We maintain an ongoing evaluation process to identify and integrate emerging technological advancements that can further enhance our service quality while upholding the paramount importance of client data security and confidentiality. Our strategic adoption of technology and artificial intelligence underscores our dedication to providing efficient, insightful, and high-quality audit services tailored to the unique needs of each client.

For all governmental audit engagements, we use Suralink, a PBC request list management software. Suralink helps all of our audit teams stay on track throughout the engagement and improve the overall client experience.

Communication Process

In addressing any issue, communication and timely resolution are critical. Mauldin & Jenkins prides itself in developing professional relationships and rapport with clients which facilitate open and honest communication. Mauldin & Jenkins' stance would be based on reporting meaningful information to the financial statement users but understanding that the financial statements are the City's representations. To do less would compromise our independent status. We use the following approach to seek a mutually agreeable resolution of accounting & reporting issues.

- Step 1** Define and understand the issue through discussion with the City's management and verified audit information.
- Step 2** Make an initial assessment of the impact of alternative accounting treatments.
- Step 3** If the impact has significant potential, gather research which may include the following: obtain the City's research and rationale for their position; gather additional details; draw on common practices within other Georgia governments or other similar sized governments; utilize recognized Firm experts.
- Step 4** Discuss with City staff the Firm's preferred position and rationale.
- Step 5** Resolve the issue.



Partner & Staff Continuity and Governmental Audit Experience

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the City as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 85%** are considered to be among the best in the profession (and much better than national firms). We are able to provide not only consistency with the partners and managers on our engagement teams, but seniors and staff as well.

It is also our goal to minimize disruptions to your management personnel by staffing the engagement to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants, or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from this annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any key personnel will only be changed with the express prior written consent of the City, which retains the right to approve or reject replacements.

We would like to stress the fact that the majority of our governmental staff work on state and local governments 100% of their time. This reduces the "learning curve" on most all audits by reducing the amount of "on-site training" that occurs at most national accounting firms. This is very evident in our proposed hours, which are typically much less than that of other firms. Our staff knows what is required and how to get the work done efficiently and effectively. Our staff members understand the laws and regulations specifically pertinent to governmental entities.



Client References

In addressing the City's interest in the qualifications and client references of Mauldin & Jenkins and the request for audits performed for local governmental units in the last three years, we have elected to report on five clients which most closely resemble the City in size and services (total staff hours). Should management of the City need additional references, we would be happy to provide such information. The City is authorized to contact any of the clients listed below.

The five clients we audit (in addition to auditing City of Alpharetta for the last ten (10) fiscal years) which most closely resemble the City are noted as follows:

1) City of Lawrenceville, Georgia

General Information	City with population of approx. 31,000. Assets and revenues of approx. \$558.6 million and \$117 million. ACFR prepared and GFOA Certificate awarded.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance. Audis of component units. Bond issuance services.
Dates	June 30, 2015 through present
Partners	Meredith Lipson and Josh Carroll
Total Hours	350 hours
Contact Information	Keith Lee, Finance Director - 678-407-6585, keith.lee@lawrencevillega.org

2) City of Peachtree Corners

General Information	City government with a population of approximately 42,000. City has assets of approximately \$162 million and annual revenues of approximately \$36 million. ACFR prepared and GFOA Certificate awarded.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance.
Dates	June 30, 2017 through present
Partners	Adam Fraley and Meredith Lipson
Total Hours	330 hours
Contact Information	Mr. Cory Salley, Finance Director- (470) 359-3896 csalley@peachtreecornersga.gov



3) City of Kennesaw

General Information	City with population of approx. 33,700. Assets and revenues of approx. \$106 million and \$31 million. ACFR prepared and GFOA Certificate awarded.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance.
Dates	September 30, 2008 through present
Partners	Christopher McKellar and Meredith Lipson
Total Hours	350 hours
Contact Information	Gina Auld, Finance Director - (770) 484-8274, gauld@kennesaw-ga.gov

4) City of Holly Springs, Georgia

General Information	City with a population of approx. 46,000. City has assets of approximately \$80 million and annual revenues of approximately \$20 million. ACFR prepared and GFOA Certificate awarded.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance. Audits of component units.
Dates	December 31, 2019 through present
Partners	Christopher McKellar and James Bence
Total Hours	300 hours
Contact Information	Ms. Denise Lamazares, Finance Director – (770) 345-5536- dlamazares@hollyspringsga.us

5) City of Peachtree Corners

General Information	City with population of approx. 45,000. Assets and revenues of approx. \$150 million and \$40 million. ACFR prepared and GFOA Certificate awarded.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance.
Dates	June 30, 2012 through present
Partners	Adam Fraley and Josh Carroll
Total Hours	300 hours
Contact Information	Cory Salley, Finance Director – 470-359-3896, csalley@peachtreecornersga.gov



6) City of Monroe

General Information	City with population of approx. 100,000. Assets and revenues of approx. \$119 million and \$50 million. ACFR prepared and GFOA Certificate awarded.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance.
Dates	December 31, 2006 through present
Partners	Adam Fraley and Meredith Lipson
Total Hours	300 hours
Contact Information	Beth Thompson, Finance Director - 770-266-5321, bthompson@monroega.gov

7) City of Johns Creek

General Information	City with population of approx. 80,000. Assets and revenues of approx. \$485 million and \$100 million. ACFR prepared and GFOA Certificate awarded.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance.
Dates	September 30, 2008 through present
Partners	Adam Fraley and Josh Carroll
Total Hours	250 hours
Contact Information	Ronnie Campbell, Finance Director – 678-512-3348, Ronnie.campbell@johnscreekga.gov

8) City of Milton, Georgia

General Information	City with population of approx. 35,500. Assets and revenues of approx. \$558.6 million and \$117 million. ACFR prepared and GFOA Certificate awarded.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance.
Dates	June 30, 2006 through present
Partners	Adam Fraley and Meredith Lipson
Total Hours	225 hours
Contact Information	Karen Ellis, Finance Director - 678-242-2773, karen.ellis@miltonga.gov



Closing

We appreciate the opportunity to continue to serve the City of Alpharetta, Georgia. We believe Mauldin & Jenkins is the “right” Firm for the City. Our experience and knowledge in the governmental sector of accounting is vast and ever-improving. We would be very pleased to continue to share our experience and understanding of governmental accounting and operations for the benefit of the City.

We would greatly appreciate your recommending us for your continued audit, accounting, and financial reporting needs. Should you or anyone at the City have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact us.



Appendix A
Signed Affirmation of Independence



April 10, 2025

City of Alpharetta
Attn: Debora Westbrook, Procurement Agent
2 Park Plaza
Alpharetta, Georgia 30009

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City of Alpharetta, Georgia, its joint ventures, and related outside entities as defined by generally accepted auditing standards. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. General Accounting Office *Government Auditing Standards* (2018 revision). We are also independent with respect to the City of Alpharetta within the meaning of Part 1.200 of the Code of Professional Conduct of the American Institute of CPAs and the applicable published rules and interpretations thereunder.

Sincerely,

MAULDIN & JENKINS, LLC

Meredith Lipson



770-955-8600

www.mjcpa.com

City of Alpharetta
RFP 25-114, Financial Auditing Services: Cost Proposal

Auditing Firm Name: MAULDIN & JENKINS, LLC				
Description	Financial Audit Cost	Single Audit Cost per Major Program	Total Annual Audit Cost (Financial Audit+Single Audit, 1 Major Program)	Hourly Rate for Additional Work
Initial Five Year Contract				
Fiscal Year 2025	\$ 52,000.00	\$ 1,500.00	\$ 53,500.00	\$ 280.00
Fiscal Year 2026	\$ 53,000.00	\$ 1,500.00	\$ 54,500.00	\$ 280.00
Fiscal Year 2027	\$ 53,500.00	\$ 1,500.00	\$ 55,000.00	\$ 282.00
Fiscal Year 2028	\$ 54,500.00	\$ 1,500.00	\$ 56,000.00	\$ 283.00
Fiscal Year 2029	\$ 56,000.00	\$ 1,500.00	\$ 57,500.00	\$ 285.00
Total Annual Cost for all Five Contract Years (for Proposal Evaluation)			\$ 276,500.00	
At the City's Option: Additional Two One-Year Renewals				
Fiscal Year 2030 (Renewal Year 1)	\$ 56,500.00	\$ 1,750.00	\$ 58,250.00	\$ 285.00
Fiscal Year 2031 (Renewal Year 2)	\$ 57,000.00	\$ 1,750.00	\$ 58,750.00	\$ 287.00

By completing and submitting this cost proposal in response to RFP 25-114, Financial Auditing Services, Vendor certifies that:

- A. Vendor has carefully read and understands RFP Documents;
- B. Vendor has correlated Vendor's personal observations with requirements of RFP Documents;
- C. Vendor agrees that if this proposal is accepted by the City Council within (120) days of the date of RFP Response Due Date that the Vendor will furnish any or all of the deliverables upon which prices are quoted, at the price set opposite each, as specified.

Mauldin & Jenkins, LLC
8000 Avalon Boulevard, Suite 400, Alpharetta, Georgia 30009
Meredith Lipson, Partner
770-980-2876
mlipson@mjcpc.com

Company Name:
Address:
Name and Title Authorized Signer:
Contact Info - Phone Number:
Contact Info - Email Address:

CPAVerify Firm Report Results

NAME: MAULDIN & JENKINS LLC CPAS
 STATE OF LICENSE: GA
 LAST UPDATED: 2025-04-07

Address:**License/Permit/Certificate Number:****Registration Number:****License/Permit/Certificate Status:****License/Certificate Status Details:****License Type:****Basis for License:****Issue Date:****Expiration Date:****Enforcement, Non-Compliance or Disciplinary Actions:****Other Information:****Business**

MAULDIN & JENKINS LLC CPAS
 200 GALLERIA PARKWAY SE
 SUITE 1700
 ATLANTA, GA, UNITED STATES 303395946
 ACF000350

ACTIVE

License has all privileges of CPA licensure.
 PUBLIC ACCOUNTING FIRM

1978-05-31

2026-06-30

None Reported To This Site By The Board

None

Contact the Board for official verification of information.

State Board Contact Information:

GEORGIA STATE BOARD OF ACCOUNTANCY
 200 PIEDMONT AVENUE SE, SUITE 1604 WEST TOWER
 ATLANTA, GA 30334-9010

Phone: 404-463-0365

Email: GSBA@SAO.GA.GOV

Website: <https://gsba.georgia.gov/>Licensee Lookup: <https://gsba.georgia.gov/>**Details of Enforcement, Non-Compliance or Disciplinary Actions:**

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAVerify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by participating states. Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAVerify website. Please refer to the Participating States tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the "Contact Boards" tab where a link to every Boards' website and therefore individual license lookup tool is available.



AFFIDAVIT VERIFYING CONTRACTOR PARTICIPATION IN FEDERAL WORK AUTHORIZATION PROGRAM (E-Verify)

The undersigned contractor ("Contractor") executes this Affidavit to comply with O.C.G.A. § 13-10-91 related to any contract to which Contractor is a party that is subject to O.C.G.A. § 13-10-91 and hereby verifies its compliance with O.C.G.A. § 13-10-91, attesting as follows:

- a) The Contractor has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program;
- b) The Contractor will continue to use the federal work authorization program throughout the contract period, including any renewal or extension thereof;
- c) The Contractor will notify the City of Alpharetta in the event the Contractor ceases to utilize the federal work authorization program during the contract period, including renewals or extensions thereof;
- d) The Contractor understands that ceasing to utilize the federal work authorization program constitutes a material breach of Contract;
- e) The Contractor will contract for the performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the Contractor with the information required by O.C.G.A. § 13-10-91(a), (b), and (c);
- f) The Contractor acknowledges and agrees that this Affidavit shall be incorporated into any contract(s) subject to the provisions of O.C.G.A. § 13-10-91 for the project listed below to which Contractor is a party after the date hereof without further action or consent by Contractor; and
- g) The Contractor acknowledges its responsibility to submit copies of any affidavits, drivers' licenses, and identification cards required pursuant to O.C.G.A. § 13-10-91 to the City of Alpharetta within five business days of receipt.

105410

Federal Work Authorization User Identification Number

Mauldin & Jenkins, LLC

Name of Contractor

03/06/2008

Date of Authorization

25-114, Financial Auditing Service

Name of Project

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed date 04/10/2025 in Atlanta (city), GA (state).

Meredith Lipson

Signature of Authorized Officer or Agent

Meredith Lipson, Partner

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME

ON THIS THE 10 DAY OF April, 2025.

Neida Rankenburg
NOTARY PUBLIC

My Commission Expires: 10-5-2025

(Notary Stamp)



BIDDER'S DISCLOSURES AND CERTIFICATIONS

PROCUREMENT NUMBER & TITLE: 25-114, Financial Auditing Service

DISCLOSURE FORM AND CERTIFICATION OF NON-COLLUSION

Bidder must disclose any possible conflict of interest and/or any relationship that exists between any principal or employee of your corporation/firm/team/organization and with any City elected official and/or employee. Relationship may be financial, personal, or family or may be in the form of campaign contributions to elected officials. State whether Relationship DOES or DOES NOT exist. Failure to disclose or to submit this completed form may result in response being declared non-responsive and will not be considered further.

Check applicable box. Use additional forms if needed:	No known relationship exists ☒	Yes, Relationship does exist ☐	If this box checked, include the name and position of the City Official to whom a campaign contribution was made or official/employee relationship. Use a separate form for each official to whom a contribution has been made within the past two (2) years or for additional official/employee relationships.
City Elected Official and/or Employee Name and position			

Contribution Amount/Value (if any)		Contribution Date and Description	
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List other Relationship if not contribution	
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CERTIFICATION REGARDING DEBARMENT, SUSPENSION, PROPOSED DEBARMENT, AND OTHER RESPONSIBILITY MATTERS

The Contractor certifies to the best of its knowledge and belief that neither it nor any of its principals:

1. are presently debarred, suspended, proposed for debarment, or declared ineligible from submitting bids or proposals by any federal, state or local entity, department or agency;
2. have within a three-year period preceding this bid/offer, been convicted or had a civil judgment rendered against them for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performance of a public (Federal, state or local) contract or subcontract; violation of Federal or state antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statement, tax evasion, or receiving stolen property;
3. are presently indicted for, or otherwise criminally or civilly charged by a governmental entity with, commission of any of the offenses enumerated in paragraph 2 of this certification;
4. have within a three-year period preceding this offer, had one or more contracts terminated for default by any Federal, state or local public agency.

By signing this form, I certify that:

- As an officer of this firm, or per the attached letter of authorization, I am duly authorized to certify the information provided herein is accurate and true; and my firm shall comply with all State and Federal Equal Opportunity and Non-Discrimination requirements and conditions of employment.
- That the firm's response is made without prior understanding, agreement, or connection with any corporation, firm, team, organization, or person submitting a response for the same materials, supplies, equipment, opportunity, or services and is in all respects fair and without collusion or fraud. My firm understands and agrees that bid/proposal collusion is a violation of state and federal law and can result in fines, prison sentences, and civil damage awards;
- Employees of this company or employees of any company supplying material or subcontracting to do work on this Contract will not engage in business ventures with employees of the CITY or Consulting Engineers nor shall they provide gifts, gratuities, favors, entertainment, loans or other items of value to employees of this Department, and
- That the provisions of the Official Code of Georgia Annotated, Sections 45-10-20 et seq. have not been violated and will not be violated in any respect. O.C.G.A. 45-10-20 through 45-10-28 provide that it is unlawful for a City elected official or employee to transact business with the City by which that person is employed for himself, on behalf of a business in which the employee or his/her spouse or dependents has a substantial interest, or on behalf of anyone as agent, broker, dealer, or representative.

Mauldin & Jenkins, LLC

Company Name

Meredith Lipson

Signature of Authorized Officer or Agent

04/10/2025

Date

Meredith Lipson, Partner

Printed Name & Title of Authorized Officer or Agent

200 Galleria Pkwy, Ste 1700, Atlanta, GA 30339

Company Address

Subscribed and sworn before me on this the

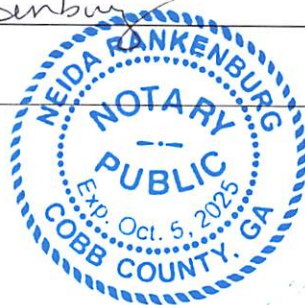
10 day of April, 2025

Neida Rankenburg

Notary Public

10-5-2025

My Commission Expires
(Notary Stamp)



CITY OF ALPHARETTA LOCAL VENDOR PREFERENCE (LVP)



It is the policy of the City to invest in the local community when appropriate through securing goods/services from local businesses at competitive pricing and terms. This is to encourage local businesses to compete for City Business for formal procurement with a contract value of \$50,000.01 to \$500,000.00.

To apply for the Alpharetta LVP, the Vendor must meet the following requirements:

- Has a permanent place of business with full-time employee(s) within City limits for a minimum of six months prior to the issuance date of any formal solicitation to which said business is responding;
- The permanent place of business must distribute goods/services and cannot be a post office box or a residence;
- Has a valid business license from the City; and
- Is not delinquent on any taxes/fees owed to the City (e.g. property taxes, business license fees, etc.).

For preference, Alpharetta Vendors must complete and return the Local Vendor Certification Form located at the end of this document. Every Vendor seeking qualification for local preference must include this form with vendor's response to this eligible procurement. The completed form must be accompanied with all required documentation noted on the form.

An Alpharetta vendor that has submitted the Local Vendor Certification Form with all required information and has been confirmed as eligible by City personnel will be given preference in contract award for their responsive and responsible bid (ITB)/proposal (RFP) if:

For an ITB: If the lowest responsive and responsible Bidder is a non-Alpharetta vendor:

- Alpharetta vendor will be given preference in contract award if their responsive and responsible bid is within three percent (3%) of the lowest responsive and responsible bid.
- If multiple Alpharetta vendors are within three percent (3%) of the lowest responsive and responsible bid, then contract award will go to the Alpharetta vendor with the lowest responsive and responsible bid.

For an RFP: Alpharetta Vendor preference of three percent (3%), or equivalent unit of measure, shall be provided as an evaluation criterion.

Exceptions:

- a. Formal solicitations with a contract value of \$500,000.01 or greater;
- b. Public Works Construction Projects totaling \$100,000.00 and greater (O.C.G.A. Chapter 91 of Title 36);
- c. Sole Source, Single Source, Name Brand, and Cooperative Purchasing Agreements;
- d. Federal or State law prohibits the use of local preference;
- e. The work is funded in whole or part by a governmental entity that prohibits the use of local preference;
- f. The Alpharetta vendor is either non-responsive or non-responsible;
- g. All bids submitted exceed the budget amount and supplemental funding is not available;
- h. Emergency purchases; and
- i. The procurement Official, City Administrator, and/or City Council may exempt any formal solicitation from the Alpharetta Vendor Preference.

Local Vendor Certification Form

City of Alpharetta

Local Vendor Certification Form



Finance Department
2 Park Plaza
Alpharetta, GA 30009
Phone: 678-297-6094
Fax: 678-297-6063
www.alpharetta.ga.us

The City of Alpharetta has enacted an Alpharetta Vendor Preference (a.k.a. Local Vendor Preference) which applies to all formal procurements between \$50,000.01 and \$500,000.00 excluding Public Works Construction Projects (\$100,000.00 and greater), grant funded projects, and other exceptions as set forth in Section III(E) of the Alpharetta Purchasing Policy.

Invitation to Bid (ITB): An Alpharetta Vendor will be given preference in contract award if their responsive and responsible bid is within 3% of the low-bid offered by a non-Alpharetta vendor.

Request for Proposal (RFP): An Alpharetta Vendor will be provided a preference of 3% as an evaluation criterion.

Alpharetta Vendors must submit this form with their ITB/RFP to receive the preference.

Qualifications

A person or business entity must meet ALL of the following criteria to qualify as an Alpharetta Vendor. Please check all that apply.

☒ Has a permanent place of business with full-time employee(s) within City limits for a minimum of six months prior to the issuance date of any formal solicitation to which the business will be responding. The permanent place of business must distribute goods/services and cannot be a post office box or a residence.

☒ Has a valid business license from the City.

☒ Is not delinquent on any taxes/fees owed to the City (e.g. property taxes, business license fees, false alarm fees, etc.).

Certification

Business/Company Name: Mauldin & Jenkins, LLC
Current Business/Company Address: 8000 Avalon Boulevard 400
Alpharetta, Georgia 30009

If the business has been located at the above address for less than six months, please provide the previous physical address below.

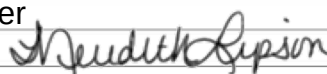
Previous Business/Company Address:

The place of business identified above employs the following number of full-time employee(s): 15

City of Alpharetta Business License #: 13181

Please provide a copy of your current City of Alpharetta Occupational Tax Certificate Business Registration (a.k.a. Business License) with your ITB/RFP response.

Business Representative Approval/Contact Information

Name (print): Meredith Lipson
Position Title: Partner
Signature: 
Date: April 10, 2025
Phone #: 770-955-8600
E-mail: mlipson@mjcpa.com

This Section is for City Use Only

Qualifications Verification: _____ Date: _____

POST IN A
CONSPICUOUS
PLACE

CITY OF ALPHARETTA, GEORGIA
2 PARK PLAZA
678-297-6086

License
Number
13181

Occupational Tax Certificate Business Registration
THIS LICENSE EXPIRES 12/31/2025

Business Owner: MAULDIN & JENKINS , LLC
DBA: MAULDIN & JENKINS , LLC
Address: 8000 AVALON BOULEVARD 400
City, State Zip: ALPHARETTA GA 30009

ID: 20979

Phone Number: 7709558600

Comments:

Classification: EMPLOYEE BASED

Date Issued: 01/06/2025

MAULDIN & JENKINS , LLC
200 GALLERIA PARKWAY
SUITE 1700
ATLANTA, GA 30339

This License is NOT Transferable and subject to be REVOKED if abused.

License Copy

KEEP THIS COPY FOR YOUR RECORDS	City of Alpharetta, Georgia BUSINESS/OCCUPATIONAL LICENSE 12/31/2025	License Number 13181
Business Owner: MAULDIN & JENKINS , LLC DBA: MAULDIN & JENKINS , LLC Address: 8000 AVALON BOULEVARD 400 City, State Zip: ALPHARETTA GA 30009		ID: 20979 Phone Number: 7709558600
Classification: EMPLOYEE BASED Date Issued: 01/06/2025		
		ADMINISTRATION FEE 50.00 EMPLOYEE BASED 300.00 Total Received..... 350