CITY COUNCIL PLANNING RETREAT DAY #1
JANUARY 16, 2026

CHATEAU ELAN
100 RUE CHARLEMAGNE DRIVE
NICE ROOM
10:00 AM

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLANNING RETREAT DAY #1 ANNOUNCEMENTS**
   - **A.** *The Mayor, City Council, and City Staff will have a working lunch today in the Nice Room beginning at 12:00 pm and a scheduled break at approximately 2:30 pm.*
4. **FISCAL YEAR 2026 CITY COUNCIL PRIORITIES**
   - **A. Performance Update**
5. **FUTURE STRATEGY DISCUSSION**
   - **A. Discuss Current State/Market Trends**
   - **B. Vision and Mission Alignment**
   - **C. Discuss Future State (3 - 5 years)**
   - **D. Values and Risks/Barriers to Success**
   - **E. Discuss Strategic Priorities and Goals**
6. **TIME CERTAIN 11:30 AM - CAA ICON UPDATE**
   - **A. CAA Icon Update**
7. **CITY COUNCIL DISCUSSION, VISIONING, AND PRIORITY SETTING**
   - **A.** ***The following topics were identified prior to the retreat. However, there is a significant likelihood that other priorities of the Mayor and Council will and may be discussed as they are identified during the retreat. It is also likely some topics will not be discussed.***

TOPICS OF DISCUSSION MAY INCLUDE THE FOLLOWING ITEMS:

1. **Communicating Effectively as a new City Council**
2. **Fiscal Year 2025 Financial Review**
3. **Fiscal Year 2026 Financial Status and Mid Year Budget Discussion**
4. **Funding Our Future - Capital Planning for the Short, Middle and Long Term**
5. **The Current Status and Future of Office in Alpharetta**
6. **TSPLOST III**
7. **Tax Allocation District #3 Negotiations**
8. **North Point Mall Redevelopment**
9. **Comprehensive Plan 2045 Preliminary Findings**

10. **Parks Bond Project Updates**

11. **Alpha Loop Long Term Plan**

12. **Downtown Density / Downtown Parking**

13. **Development of City Owned Properties**

14. **Policy on Investment in Public Art**

15. **Land Disturbance Review Criteria**

16. **Policy on City Fleet**

17. **July 4th, 2026 - America's 250th Celebration**

B. In the event that the above topics are not all discussed at the adjournment of City Council Planning Retreat Day #1, any remaining topics identified on this agenda may be discussed during the City Council Planning Retreat Day #2 Agenda for January 17, 2025.

8. TIME CERTAIN 3:45 PM - EXECUTIVE SESSION

A. Executive Session

9. PLANNING RETREAT DAY #1 ADJOURNMENT

City Council Planning Retreat
STAFF REPORT

Department: Administration
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Performance Update

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

Staff will provide updates on each of the ten (10) priorities identified in the Fiscal Year 2026 Annual Action Plan, which was adopted by the City Council.

ALTERNATIVES:

ATTACHMENTS:

1. 2026 City Council Priorities and Annual Action Plan

FISCAL YEAR 2026

CITY COUNCIL PRIORITIES AND 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. 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 evaluate new tax opportunities.

We will explore options to improve transportation in the area, including aligning 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 enable us to communicate in real-time and provide timely and relevant information.

Through the launch of the new city website, we will enhance its usability by exploring AI options and further refining the Alpha Bot chat feature.

We will focus our communication strategy on crafting compelling content and strategic messaging and seek new and evolving ways to connect with the public.

DOWNTOWN ALPHARETTA

Safety is fundamental to a vibrant downtown. We understand the importance of our image and remain driven to provide a safe environment.

Effective parking management is key to ensuring that everyone can enjoy downtown. We will continue exploring and implementing strategies to 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 networks.

User experience matters, and we will pursue public art and other gateway features on our transportation networks.

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.

ALPHARETTA
GEORGIA'S CONNECTED CITY

VISION

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.

THE CITY OF ALPHARETTA GEORGIA

FISCAL YEAR 2026

CITY COUNCIL PRIORITIES AND ANNUAL ACTION PLAN

RECREATION, PARKS, AND CULTURE

Parks are valued assets in our city, and we will continue to deliver on park bond projects to ensure that our parks are well-maintained and equipped with the necessary amenities to serve our residents.

We will renovate, reimagine and construct improvements to all parts of Wills Park.

We will partner with the Equestrian Foundation to complete arena projects and other important updates at the equestrian center.

Culture is an important part of our community, and we are committed to implementing efforts that celebrate it.
We will continue to promote public art and the filming of oral history to showcase our shared history and traditions.

We will promote Fun.

INFRASTRUCTURE AND FACILITIES MAINTENANCE

To maintain the safety and long-term functionality of our facilities, we will conduct assessments, formulate recommendations, and develop renovation plans.

Managing stormwater is important in our city, and we will continue investing in projects with high impact areas.

Focus on transportation. Enhancements to our transportation network, the completion of the Highway 9 project, the Webb Bridge Road project, and the beginning of the Old Milton project are important.

New street and directional signage will be designed and installed to improve wayfinding and enhance public spaces, making it easier for residents and visitors to navigate the city.

ECONOMIC DEVELOPMENT

To attract new businesses and industries to our city, we will explore innovative solutions by repurposing underutilized areas that can be transformed into thriving working models creating a vibrant and diverse economy that benefits both our residents and businesses.

Maintaining a presence in Atlanta and Washington DC is crucial for our city, and we will utilize lobbying services to help us achieve our goals in both locations.

We will continue to pursue grants to fund projects and initiatives that benefit our city, creating opportunities for growth and development.

We will market Alpharetta more comprehensively. As our focus on Economic Development grows, we will reach broader audiences and diversify the way we market ourselves as a desirable city to do business in.

PEOPLE FOCUSED WORKFORCE

Our highly talented staff works tirelessly to serve our community. We're committed to recruiting, retaining, and rewarding our public servants to ensure we continue to attract and retain top talent. By investing in our staff, we can build a stronger, more effective team that provides top-quality services to our community.

We strive to be an employer of choice that attracts and retains the best talent. Our employees are our greatest asset, and we are devoted to providing them with a rewarding work environment. We will continue to implement a market competitive compensation system that ensures employees are well-compensated and supported.

TRANSPORTATION AND TRAFFIC

Our city is on the move, and we recognize the importance of managing traffic and promoting ease of mobility in our city as it continues to grow and evolve.

We support multi-modal transportation options and will explore both traditional and non-traditional solutions for surface, underground, and aerial transportation to meet the diverse needs of our community.

Public transit is a crucial component of a well-connected community, and we will continue to support bus rapid transit in the Georgia 400 Corridor.

ALPHARETTA
GEORGIA'S CONNECTED CITY

VISION
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.

City Council Planning Retreat
STAFF REPORT

Department: Administration
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Discuss Current State/Market Trends

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

There will be a facilitated discussion of the current status of city-wide projects and geographic areas. This discussion will also build consensus on what we would consider Alpharetta today.

ALTERNATIVES:

ATTACHMENTS:

City Council Planning Retreat
STAFF REPORT

Department: Administration
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Vision and Mission Alignment

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

There will be a discussion regarding the City's current Vision and Mission statement and potential updates.

ALTERNATIVES:

ATTACHMENTS:

1. Current Mission, Vision

Mission & Vision

City of Alpharetta's 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.

City of Alpharetta's Vision Statement

Our community vision is to advance Alpharetta as a signature city by:

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

Our community vision serves as the guiding principle for the planning and operation of the City's government. Each department structures its mission, goals, and objectives to facilitate the achievement of our vision.

City Council Planning Retreat
STAFF REPORT

Department: Administration
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Discuss Future State (3 - 5 years)

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

There will be a discussion of the immediate future state of the city within the next 3 to 5 years.

ALTERNATIVES:

ATTACHMENTS:

City Council Planning Retreat
STAFF REPORT

Department: Administration
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Values and Risks/Barriers to Success

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

There will be a discussion of how values, financials, or other obstacles may prohibit the city from reaching our goals.

ALTERNATIVES:

ATTACHMENTS:

City Council Planning Retreat
STAFF REPORT

Department: Administration
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Discuss Strategic Priorities and Goals

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

There will be discussion of strategic priorities and goals.

ALTERNATIVES:

ATTACHMENTS:

City Council Planning Retreat
STAFF REPORT

Department: Administration
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

CAA Icon Update

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

We will be joined by CAA Icon Representative, Josh Cohen, via teams, who will provide a current update on the ongoing sport feasibility study.

ALTERNATIVES:

ATTACHMENTS:

City Council Planning Retreat
STAFF REPORT

Department: Finance
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Fiscal Year 2025 Financial Review

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

Director of Finance, Tom Harris, will provide an update on Fiscal Year 2025.

ALTERNATIVES:

ATTACHMENTS:

1. Annual Citizens Report 2025 (PDF)
2. 2025 Annual Comprehensive Financial Report (PDF)

Popular Annual Financial Report for Fiscal Year 2025

July 1, 2024 through June 30, 2025

Our Rankings and Recognition
Page 2

The City's Top 10 Employers
Page 5

How Property Tax Dollars Are Spent
Page 8

Governmental Structure ⬢ Performance Highlights ⬢ Financial Review

MY FRIENDS AND NEIGHBORS

MAYOR JIM GILVIN

On behalf of the City of Alpharetta, I am pleased to share the Annual Citizens' Report for Fiscal Year 2025. This report provides an overview of your tax dollars at work and the progress we've made on the priorities that matter most to our community.

Over the past year, we focused on making it easier and safer to get around the city. More than two dozen transportation and infrastructure projects helped close sidewalk gaps, reduced congestion at busy intersections, upgrade parks and public spaces, and expanded trails to connect people with the places they enjoy.

Design work took place in key areas, including sidewalks along Cumming Street, Mid Broadwell Road, and Haynes Bridge Road at Westside Parkway, as well as upgrades to Union Hill Park and the Wills Park Equestrian Center. Completed projects delivered immediate benefits, from new drainage at the Mayfield at Bethany roundabout to fresh sidewalks on Roswell Street, new turf at Webb Bridge Park, and improved roadways from Webb Bridge Park to Alpharetta High School.

Several major projects are still in progress, including connections to the Alpha Loop, construction at Encore Greenway Park, major upgrades at Wills Park, and new pedestrian bridges along Windward Parkway. Routine park maintenance, like trail care, fence repairs, turf replacements, and new shade structures, kept Alpharetta's parks safe and welcoming all year long.

Behind the scenes, long-term planning continued to shape the city's future. Corridor studies were completed, and district plans were finalized, helping to preserve the unique character of each neighborhood while guiding how our city evolves.

Public safety remained a top priority. The Real Time Information Center expanded its capabilities, and the My Watch program now includes a licensed clinician who also serves as a sworn officer. These steps strengthen a community-focused approach to policing that helps keep Alpharetta among the safest cities in the nation.

These results, made possible by our dedicated city staff and involved residents, reflect why Alpharetta is consistently ranked among the best places to live. More importantly, they reflect a continued commitment to building a place everyone can be proud to call home.

Thank you for being part of our community and helping make Alpharetta the wonderful city it is.

INSIDE

Recognition and Rankings 2
Our Community 3
Transportation 4
Business Advantages 5
Workforce 6
Connected Alpharetta 7
Financial Review of Fiscal Year 2025 8-13
City Departments By the Numbers 14
Definitions of Key Terms and . . . . . Inside
General Contacts + Social Media . . . . Back Cover

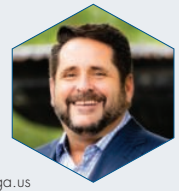
Cover photos courtesy of Alpharetta Convention and Visitors Bureau.
This document is optimized for digital viewing. Please reconsider before printing it.

MAYOR AND CITY COUNCIL

Mayor of Alpharetta

Jim Gilvin
678-297-6003
JGilvin@alpharetta.ga.us
Term: Jan. 1, 2024 to Dec. 31, 2027

Post 1 City Council



Donald Mitchell
678-297-6003
DMitchell@alpharetta.ga.us
Term: Jan. 1, 2022 to Dec. 31, 2025

Post 2 City Council

Vacant Seat
Until Dec. 31, 2025

Post 3 City Council

Douglas J. DeRito
678-297-6003
DDeRito@alpharetta.ga.us
Prior Term: Jan. 1, 2022 to Dec. 31, 2025
New Term: Jan. 1, 2026 to Dec. 31, 2029

Post 4 City Council

John Hipes
678-297-6003
JHipes@alpharetta.ga.us
Term: Jan. 1, 2024 to Dec. 31, 2027

Post 5 City Council

Fergal M. Brady
678-297-6003
FBrady@alpharetta.ga.us
Term: Jan. 1, 2024 to Dec. 31, 2027

Post 6 City Council

Dan Merkel
678-297-6003
DMerkel@alpharetta.ga.us
Term: Jan. 1, 2024 to Dec. 31, 2027

NEWEST OFFICIALS BEGINNING JAN. 1, 2026

Post 1 City Council

Kirk Driskell
678-297-6003
KDriskell@alpharetta.ga.us
Term: Jan. 1, 2026 to Dec. 31, 2029

Post 2 City Council

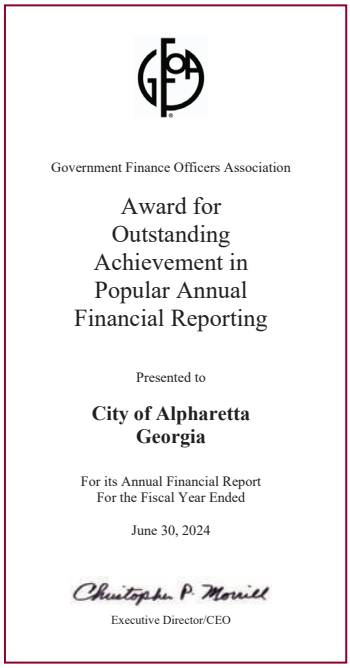
Katie Reeves
678-297-6003
KReeves@alpharetta.ga.us
Term: Jan. 1, 2026 to Dec. 31, 2029

POPULAR ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2025

This report is intended to increase awareness throughout the community of the financial operations of the City. As such, this report is written in a user-friendly manner that summarizes and communicates the City's financial condition.

Financial information referenced herein is sourced from Alpharetta's audited financial statements as published in the city's Annual Comprehensive Financial Report (ACFR) for fiscal year 2025. The 2025 ACFR was audited by Mauldin & Jenkins, LLC and has received an unmodified or "clean" audit opinion. Financial statements are presented in conformity with Generally Accepted Accounting Principles. Financial activity, as highlighted in the Financial Review section, discloses the appropriate Fund in which the detail was derived. Component units are not presented within this section.

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to the City of Alpharetta for its PAFR for the fiscal year ended June 30, 2024. The award is a prestigious national honor, recognizing conformance with the highest standards for preparation of state and local government popular annual financial reports.



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

City of Alpharetta Georgia

For its Annual Financial Report For the Fiscal Year Ended

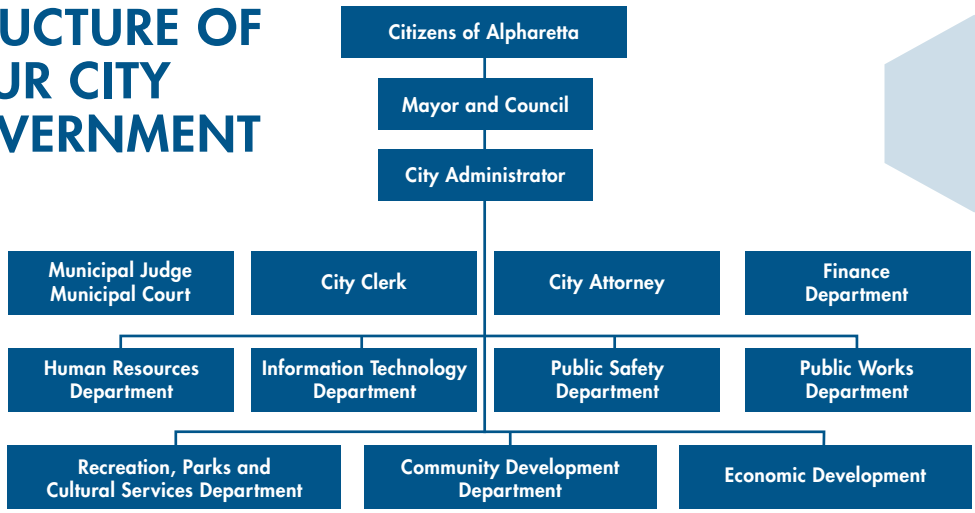
June 30, 2024

Christopher P. Morrill

Executive Director/CEO

The 2025 ACFR may be accessed through the City's website at https://www.alpharetta.ga.us/346/Audited-Financial-Statements or by contacting the Finance Department at 678-297-6094.

STRUCTURE OF YOUR CITY GOVERNMENT



City Staffing

Authorized City Positions*

2025	473.0
2024	471.0
2023	462.5
2022	455.0
2021	452.5

*Full time equivalent (full time position = 1, part time position = 0.5)

RECOGNITION

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

Distinguished Budget Presentation Award
for fiscal year 2026 from GFOA.

Insurance Services Office (ISO) Class 1 Rating

This certification, representing superior property fire protection capabilities, is based primarily on an evaluation of the city's water supply and distribution, fire department equipment, manpower, etc. Alpharetta is one of only 24 agencies in Georgia and 503 agencies nationwide, to receive an ISO Class 1 rating, the highest available.

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

RANKINGS

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

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

BUSINESS INSIDER

10 Best Places To Live in Georgia (#2)

2025

TRAVEL+ LEISURE

#2 Best Place to Live in Georgia

#16 Best Small City to Live in the US

2025

2025 Best Places to Live in America

NICHE

5 Best Atlanta Suburbs

2025

LIVABILITY

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

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

OUR COMMUNITY

Population (nighttime) **66,485**

Population (daytime) **122,395**

Bond Rating **AAA**

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

Square Miles **27**

Incorporated **1858**

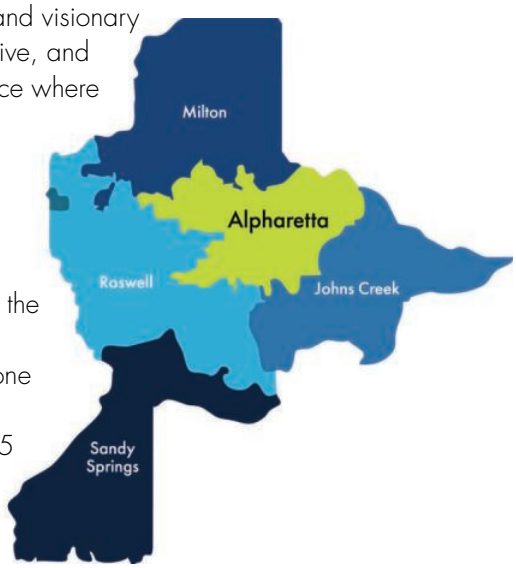
* This rating demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers and reflects the city's current sound financial position as well as strong financial management practices guiding our ongoing decision making. Alpharetta is one of only 221 cities nationwide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

about us

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

strategic location *seamless access*

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



TRANSPORTATION

connected regionally and globally

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

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

Exceptional highway access

public transportation bus routes to North Springs

Taking MARTA saves gas and frees you from driving stress

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

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

global access through the world's busiest airport

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

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

2,100+ daily arrivals and departures

rail freight transport prividing inland port access

The Blue Ridge Connector is set to open in 2026

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

BUSINESS ADVANTAGES

the best companies choose Alpharetta

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

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

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

5,096
businesses in Alpharetta

~900
technology companies

20 million
square feet of office space

1.9 million
workers within a 40 minute commute

top 10 employers

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

Employer	*No. of Employees*
ADP	4,000
Morgan Stanley	2,500
Equifax	2,100
Jackson Healthcare	2,000
Fiserv	1,907
UPS Supply Chain Solutions	1,200
Verizon	1,200
LexisNexis Risk Solutions	1,200
Change Healthcare	1,000
Delta Dental	1,000

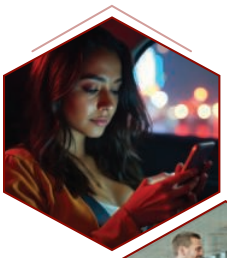
Source: City of Alpharetta Economic Development Department

robust infrastructure support

85,000+ professionals commute daily to Alpharetta

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

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



GA 400 in Alpharetta is known as **The Technology Corridor**

regional access to top talent

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

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

educated talent pool drawn from highly-regarded colleges

40.2% bachelor's degree

5.1% associate's degree

31.5% graduate or professional degree

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

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

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

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

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

CONNECTED ALPHARETTA

trails and parks

room to breathe and space to play

More than 30 parks citywide

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

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

30 sculptures are installed across the city

arts and culture

discover something beautiful

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

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

community events

opportunities to belong

Over 200 community events each year

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

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

dining and entertainment

where flavor meets fun

Top 3 Culinary Towns in the South
The Local Palate

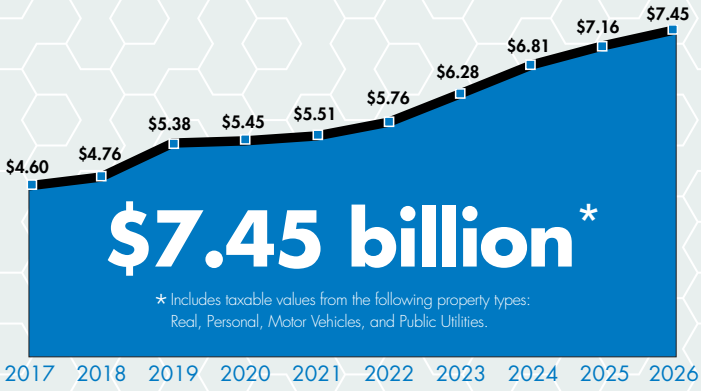
Whether you're a foodie on the hunt for your next favorite dish or a thrill-seeker chasing your next adventure, Alpharetta invites you to indulge in its dynamic blend of tastes, tunes, and experiences. From award-winning restaurants and lively festivals to high-energy attractions and stylish shopping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

PROPERTY TAXES

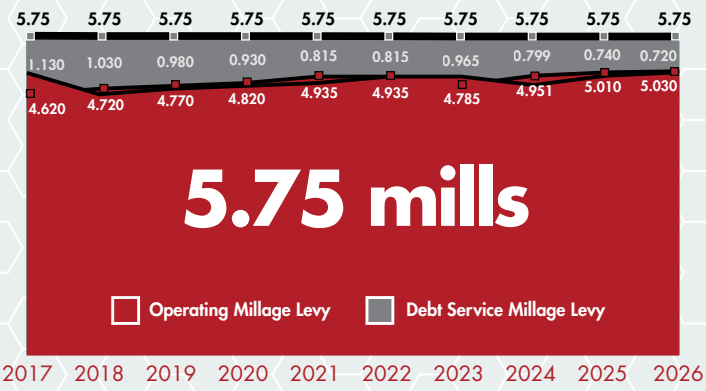
The City of Alpharetta has historically acknowledged the need to provide a taxation rate commensurate with the government's level of service. Over the last ten years, the city has experienced significant growth in its population, service delivery responsibilities, and tax base. As the tax base has grown, the city's fiscally conservative, long-term approach to government has invested those funds in expansion of service delivery capabilities including infrastructure, technology, equipment, etc.

The adopted property tax rate for calendar year 2025 (fiscal year 2026) totals 5.75 mills. To maintain Alpharetta as an affordable place to live and retire, the City offers multiple homestead exemptions that save our homeowners over $11 million annually.

Property Tax Base



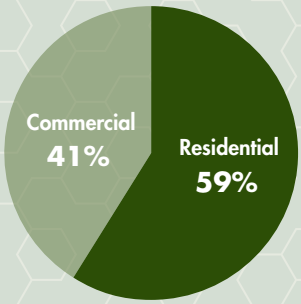
Property Tax Rate (Millage Rate)



Tax Base Segmentation

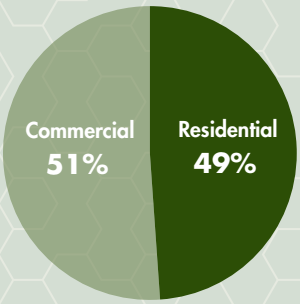
The charts below highlight the City's tax base segmentation from multiple perspectives, including assessed valuation and taxable valuation. The shift in valuations (assessed vs. taxable) between residential and commercial property segments is primarily attributable to the City's generous homestead exemption offerings (applies to Residential tax base segment only).

Assessed Valuation



Assessed value is equal to 40% of the Fair Market Value (price a knowledgeable buyer would pay) that the Fulton County Board of Assessors assigns to a property before any homestead exemptions and/or adjustments are applied.

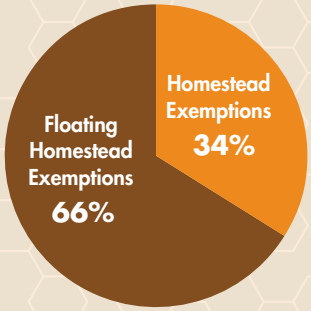
Taxable Valuation



Taxable value represents the valuation after homestead exemptions and/or adjustments are applied.

Annual Taxpayer Savings

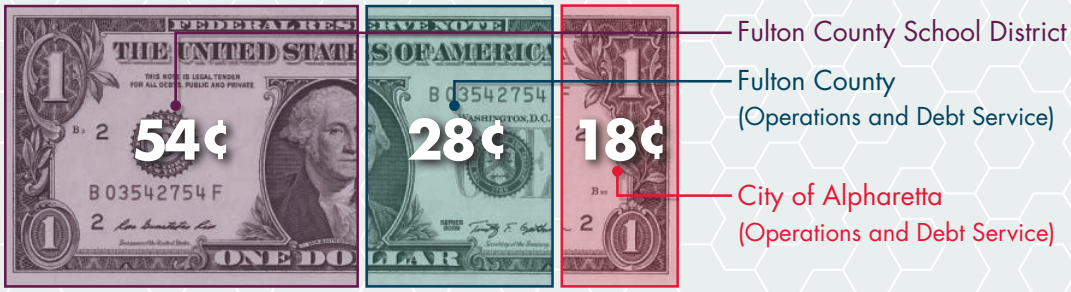
$11 million



The City's Exemptions

- 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 which is among the highest in the State;
- Senior Basic Homestead exemption of $25,000 for residents aged 65 and older; and
- Senior Full-Value Homestead exemption available to residents aged 70 and older who meet certain income requirements.

Where Does My Property Tax Dollar Go?



FINANCIAL REVIEW OF FISCAL YEAR 2025

The Financial Review section is designed to provide details on the financial health and stability of the City of Alpharetta. Included within this section are discussions of major revenue sources and major expenditure allocations, analysis of fund balances, analysis of net position, significant financial trends, etc.

The tables below depict the sources of revenues and expenditures for the government on a fund-level basis of accounting, highlighting how the government received its funding and where the funds were spent. Fiscal years 2023-2024 are presented to highlight financial trends.

During fiscal year 2025, the city's governmental funds reported a combined ending fund balance of $145.7 million which represents an increase of $2.3 million from the prior year. Please refer to pages 10–11 for a narrative on revenue and expenditure variances.

The city's proprietary funds reported a combined ending net position of $2.3 million, which is flat with the prior year.

Governmental Funds (e.g. General Fund, E-911 Fund, etc.)
Figures presented in millions. Totals subject to rounding.

	FY 2025	FY 2024	FY 2023
Revenues:			
Property Taxes	$43.5	$41.4	$38.7
Sales and Use Taxes	37.3	36.9	36.1
Other Taxes	28.1	27.2	27.0
Licenses and Permits	4.1	3.2	3.8
Charges for Services	8.6	8.2	8.3
Impact Fees	1.1	1.7	0.5
Fines and Forfeitures	2.6	2.7	3.4
Intergovernmental	3.6	6.3	5.7
Contributions and Donations	1.4	1.5	0.7
Investment Earnings	7.0	7.5	4.8
Other Revenues	0.4	0.3	0.4
Total Revenues:	$137.7	$136.8	$129.2
Expenditures:			
General Government	$13.2	$13.2	$11.1
Public Safety	46.5	43.3	39.4
Public Works	11.7	10.0	11.2
Community Development	8.5	8.7	8.9
Culture and Recreation	14.6	13.5	12.0
Capital Outlay	31.5	40.9	33.0
Debt Service	9.6	9.7	9.3
Total Expenditures:	$135.7	$139.4	$124.9
Excess (deficiency) of Revenues over (under) Expenditures	$2.0	$(2.6)	$4.3
Other Financing Sources (Uses)	$0.3	$0.9	$2.4
Net Changes in Fund Balances	$2.3	$(1.7)	$6.7
Beginning Fund Balances	$143.5	$145.2	$138.5
Ending Fund Balances	$145.7	$143.5	$145.2

Proprietary Funds (e.g. Solid Waste Fund, Risk Management Fund, etc.)
Figures presented in millions. Totals subject to rounding.

	FY 2025	FY 2024	FY 2023
Operating Revenues:			
Charges for Services			
Refuse Collection Charges	$5.7	$5.3	$5.1
Risk Management Charges	1.8	1.8	1.7
Medical Insurance Fund Charges	8.6	8.0	8.1
Other Revenues	0.2	0.3	0.3
Total Operating Revenues:	$16.3	$15.4	$15.1
Operating Expenses:			
Program Administration	$5.9	$5.6	$5.4
Claims and Judgments	7.1	6.7	6.3
Premiums	3.4	3.2	2.8
Total Operating Expenses:	$16.5	$15.4	$14.5
Operating Income (Loss)	$(0.1)	$—	$0.6
Non-Operating Revenues	$0.2	$0.2	$0.1
Changes in Net Position	$—	$0.2	$0.7
Beginning Net Position	$2.3	$2.1	$1.4
Ending Net Position	$2.3	$2.3	$2.1

Sources:
City of Alpharetta, Comprehensive Annual Financial Report for the respective Fiscal Year Statement of Revenues, Expenditures & Changes in Fund Balances (Governmental Funds)
City of Alpharetta, Comprehensive Annual Financial Report for the respective Fiscal Year Statement of Revenues, Expenditures & Changes in Net Position (Proprietary Funds)

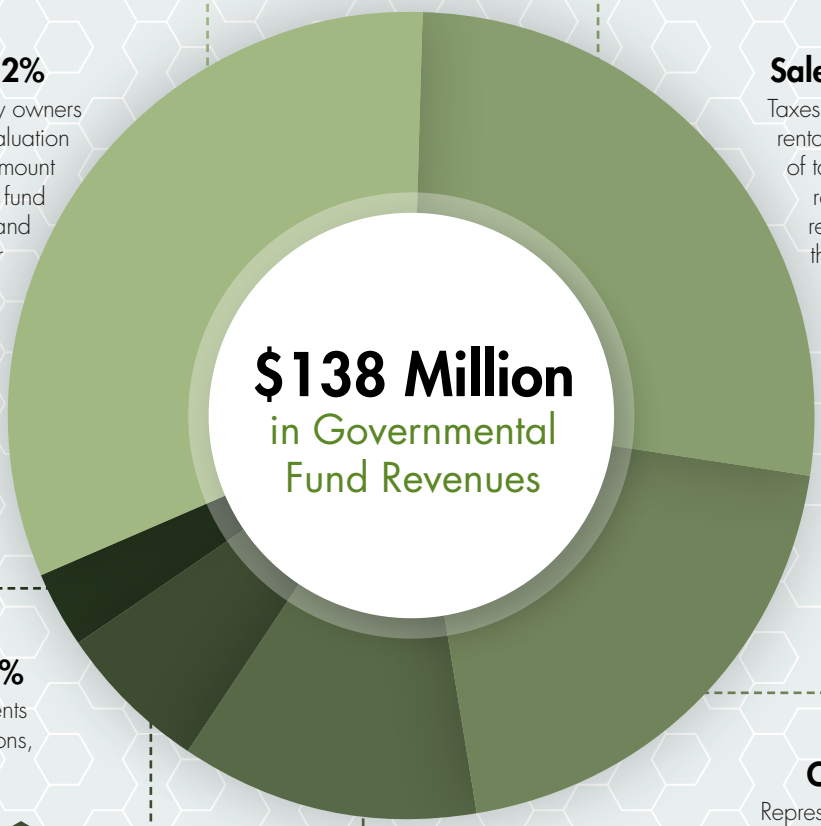
GOVERNMENTAL FUND REVENUES

The City of Alpharetta maintains 15 individual governmental funds. The governmental funds reflect the city's basic services, including public safety, public works, culture and recreation, community development, general government, etc.

For the fiscal year ended June 30, 2025, the city's revenues for all governmental funds totaled $138 million and represents an increase of $0.9 million compared to fiscal year 2024.

Major revenue variances include the following: increase of $2.1 million in Property Taxes due to a combination of growth in the property tax base coupled with new construction; increase of $0.4 million in Sales and Use Taxes due to increased economic activity; increase of $0.9 million in Other Taxes due to growth in electric franchise fee and insurance premium tax collections; increase of $0.9 million in Licenses and Permits due to growth in building permit fee (increased development activity) and alcohol beverage permit fee collections; decrease of $0.6 million in Impact Fees due to general timing of development activity and related obligations; decrease of $2.7 million in Intergovernmental due primarily to recognition of the full American Rescue Act stimulus funding in FY 2024 (no funding in FY 2025); decrease of $0.5 million in investment earnings due to reductions in market interest rates; etc.

The following section provides a brief description of the City's revenue sources by category:



Property Taxes: 32%
Taxes collected from property owners based upon an assessed valuation and tax rate. The dollar amount received is to be used to fund governmental services and debt service on voter approved general obligation bonds.

Sales and Use Taxes: 27%
Taxes imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services. Specifically represents the city's portion of the: (a) 1% sales and use tax collected in Fulton County; and (b) 0.75% sales and use tax earmarked towards transportation improvements.

Intergovernmental: 3%
Revenues from other governments in the form of grants, contributions, shared revenues, etc.

Other Taxes: 20%
Represents various other taxes such as franchise fees, insurance premium taxes, alcohol beverage excise taxes, hotel/motel taxes, etc.

Charges for Services: 6%
Fees collected for general government services and includes emergency 911 fees, recreation activity fees, planning and development fees, etc.

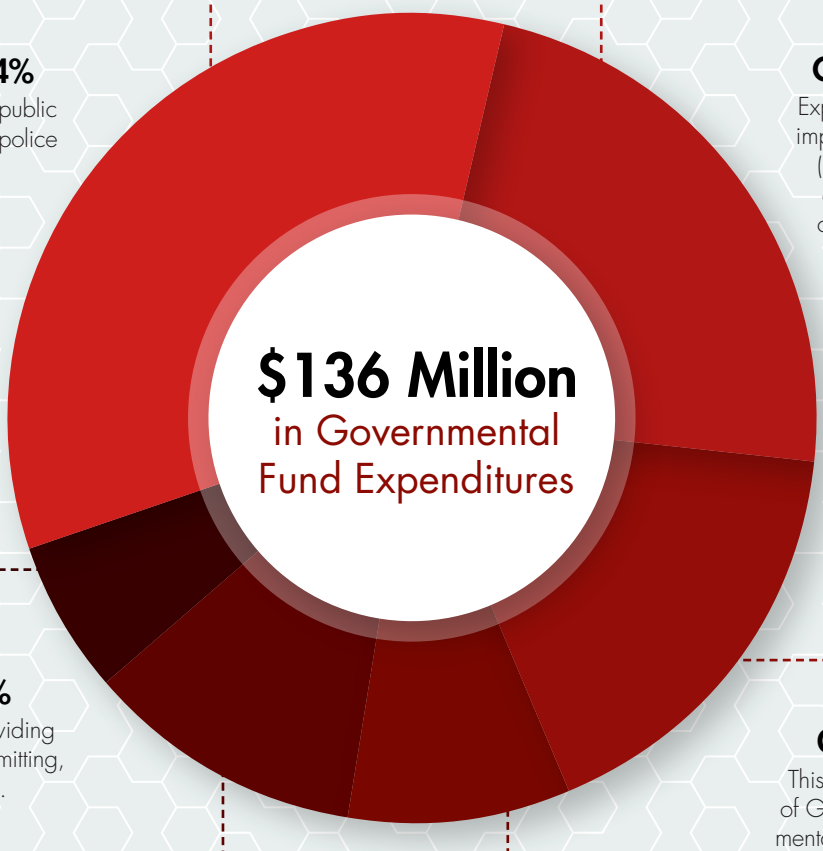
Other Sources: 12%
This category includes the sources of Licenses and Permits, Impact Fees, Fines and Forfeitures, Contributions and Donations, Investment Earnings, etc.

GOVERNMENTAL FUND EXPENDITURES

For the fiscal year ended June 30, 2025, the city's expenditures for all governmental funds totaled $136 million and represents a decrease of $3.7 million compared to fiscal year 2024.

Major expenditure variances include the following: decrease of $9.4 million in Capital Outlay due to reduced capital project spend across multiple Funds including Capital Project Fund, 2022 T-SPLOST Fund, American Rescue Plan Fund, etc.; increase of $3.2 million in Public Safety due primarily to growth in staff compensation plan costs (e.g., salary and benefits) and operations; increase of $1.7 million in Public Works due to multiple factors including growth in staff compensation plans, facility maintenance needs, electric utility service costs, as well as timing of expenses within impact fee funded projects; increase of $1.1 million in Culture and Recreation due to a combination of growth in staff compensation plan costs coupled with growth in seasonal staffing needs, parks maintenance needs, and recreation program offerings due to increased consumer utilization of recreation programs and amenities; etc.

The following section provides a brief description of the City's expenditures by function:



Public Safety: 34%
Expenditures incurred for public safety activities including police and fire services.

Capital Outlay: 23%
Expenditures incurred for capital improvements throughout the city (please refer to page 13 for detailed information on our capital investment activities).

Community Development: 6%
Expenditures incurred in providing community development, permitting, and inspection services.

Other Services: 17%
This category includes the functions of General Government, Intergovernmental, and Debt Service. The largest component, General Government, represents expenditures incurred for general administrative offices including the Mayor and City Council, City Administration, Finance, Human Resources, Information Technology, etc.

Culture and Recreation: 11%
Expenditures incurred in providing cultural and recreational services as well as capital investment.planning and development fees, etc.

Public Works: 9%
Expenditures incurred in providing engineering, transportation, and public works services as well as capital investment.

NET POSITION AND FUND BALANCE

Over time, the increases or decreases in net position may serve as a useful indicator of the city's financial position and stability. For fiscal year ended June 30, 2025, the City of Alpharetta's net position totaled $385 million.

Net position increased mainly from a $15.5 million rise in governmental activities, driven by higher property and other taxes despite lower investment earnings and fewer capital grants. This gain was partly offset by higher expenses – especially public safety and culture/recreation – while business-type activities added a modest $54,211.

The breakdown of net position is as follows:

Net Investment in Capital Assets (76% or $291 million)

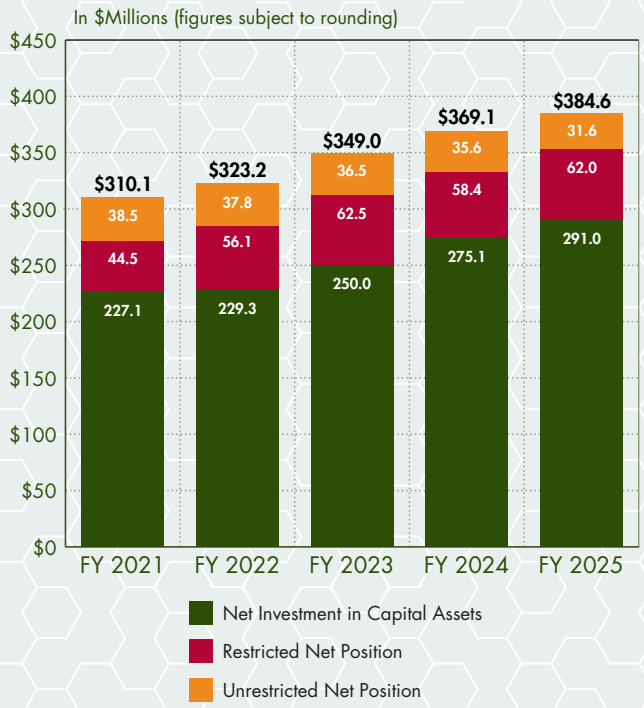
The portion invested in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment); less any related debt used to acquire said assets that is still outstanding. Capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

Restricted Net Position (16% or $62 million)

The portion restricted for specific uses (e.g., debt service, capital projects, law enforcement, and emergency telephone activities).

Unrestricted Net Position (8% or $32 million)

The portion which may be used to meet the government's ongoing obligations to its citizens and creditors.



Source:
City of Alpharetta, Comprehensive Annual Financial Report for the respective Fiscal Year
Statement of Net Position

FUND BALANCE OF THE GENERAL FUND

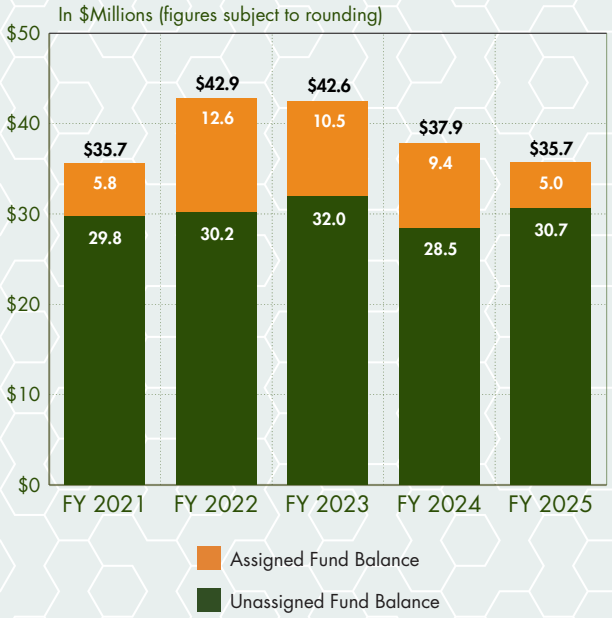
A key measure of the City of Alpharetta's overall financial health is the fund balance. For fiscal year ended June 30, 2025, the city's Fund Balance for the General Fund totaled $36 million and can be further segmented as follows:

Assigned Fund Balance (14% or $5 million)

This balance represents appropriations included in the fiscal year 2026 budget for pay-as-you-go capital projects and one-time, non-recurring expenditures.

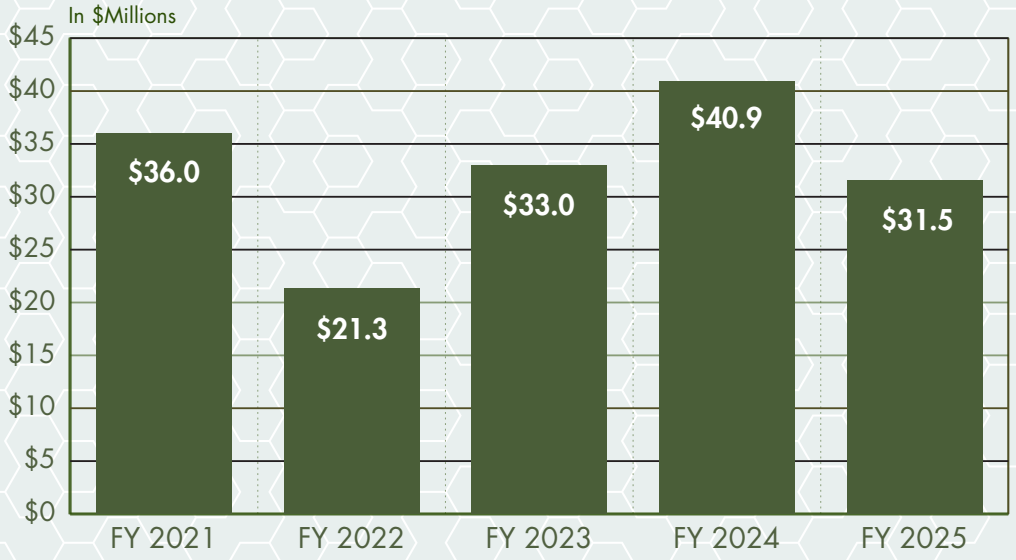
Unassigned Fund Balance (86% or $31 million)

This balance represents approximately 32% of fiscal year 2026 budgeted expenditures. By ordinance, the city has mandated that such balance not be less than 16% of budgeted expenditures. This requirement allows the city to maintain an adequate reserve to cover unforeseen emergencies and/or revenue shortfalls. Historically, when budgeting, the City has set the minimum for the emergency reserve at a level in excess of the ordinance requirement. For fiscal year end 2025, the emergency reserve requirement totals 25% which equates to $24.2 million. The surplus after such emergency reserve and other allowances will enable the City to fund one-time future capital and other initiatives in the amount of $6.5 million as part of the annual budget to be developed for fiscal year 2027.



Source:
City of Alpharetta, Comprehensive Annual Financial Report for the respective Fiscal Year
Balance Sheet (Governmental Funds)

CAPITAL IMPROVEMENT PROJECTS



Substantial investments in community/capital improvements are made each year. The chart to the left depicts a 5-year history of expenditures to purchase, construct, and renovate the capital assets and infrastructure of our city. For fiscal year 2025, the City of Alpharetta's investment in capital outlay (parks, roadways, buildings, etc.) totaled $32 million, demonstrating our on-going commitment to provide a quality of life that ensures the success and vitality of the area for the present and the future.

Sources: City of Alpharetta, Comprehensive Annual Financial Report for the respective Fiscal Year, Statement of Revenues, Expenditures & Changes in Fund Balances (Governmental Funds)

Capital Improvements Completed During Fiscal Year 2025

Annual Capital Projects

- Drainage Improvements (various locations, including curb and gutter replacements, structure additions, structure replacements, pipe replacements, storm pipe lining, storm pipe flushing, and stormwater pond maintenance)
- Generator Replacements (various locations)
- HVAC Replacements (various locations)
- Roadway Milling and Resurfacing (various locations)
- Roof Repair and Rehabilitation (various locations)
- Sidewalk Repair and Replacements (various locations)
- Tree Planting and Landscape Improvements (various locations)

Design Improvements

- Cumming Street Sidewalk Gaps Design
- Haynes Bridge Road at Westside Parkway Intersection Improvements Design
- Mid Broadwell Road Sidewalk Gap Design
- Union Hill Park Improvements Design
- Wills Park Equestrian Center Improvements Design

Completed Construction Improvements

- Mayfield at Bethany Roundabout Drainage Improvements
- Roswell Street Sidewalk from Old Milton Parkway to Old Roswell Street
- Webb Bridge Park Upper Field Artificial Turf
- Webb Bridge Road from Webb Bridge Park to Alpharetta High School

Current Construction Improvements

- Alpha Loop Connections Design – Devore Road, Kingry Lane, and Roswell Street
- Encore Greenway Park and Gateway Construction
- Wills Park Improvements (Gateways, Spine, and Waggy World)
- Windward Parkway Pedestrian Bridges Construction

Park Improvements

- Equestrian Center Ring 2 Renovations (Wills Park Equestrian Center)
- Facility Landscaping Improvements: Wills Park Recreation Center and Adult Activity Center
- Greenway Trail Connection to Forsyth County
- Greenway Trail Maintenance and Repairs – Webb Bridge Road
- Innovation Academy Fencing Repairs and Enhancements
- Mayfield Park Improvements (structure demolition)
- North Metro Miracle League Field Turf Replacement and Enhancements
- North Park Softball Fields 5 and 6 Fencing Repairs and Enhancements
- Park Trails Resurfacing: Wills Park and North Park
- Parks Sidewalk Repairs (various parks)
- Playground Shade Additions to Mid-Broadwell Park and Waters Road Park
- Spot Light Stage Opening
- Webb Bridge Park Playground (Webbzone) Repairs and Enhancements: Green Space Turf, Fencing Repair, Concrete Repairs, Shade Upgrades
- Webb Bridge Upper Field Turf Installation

Other Improvements

- Adult Activity Center Flooring Installation
- City Hall Backup Battery Replacements
- Crabpple Government Center Flooring Installation
- Fire Headquaters Facility Improvements
- Fire Station 85 Facility Renovations and Improvements
- Interior/Exterior Painting (various facilities)
- Parking Deck Maintenance (both garages)
- Street Lighting Maintenance (various locations)
- Traffic Light Timing Adjustments (various locations)
- Traffic Sign Repair (various locations)

CITY DEPARTMENTS BY THE NUMBERS

DEFINITION OF KEY TERMS

Assessed Valuation . . . The Fulton County Board of Assessors determines the fair market value of all real and personal property in Fulton County for property tax purposes. The Board then applies a statutory 40% to the fair market value to generate the assessed valuation on which property taxes are levied.

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

Fund Balance . . . . . . Fund equity for governmental funds which reflects the accumulated excess of revenues and other financing sources over expenditures and other financing uses. Fund Balance can be further segmented as follows:

- Restricted – Represents fund balance that is subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.
- Assigned – Represents fund balance utilized in subsequent periods for pay-as-you-go capital projects and one-time, non-recurring expenditures.
- Unassigned – Represents fund balance that is available for any purpose. However, the city has allocated this fund balance as follows: (a) The City Council adopted a minimum Fund Balance Reserve of approximately 16% for the General Fund to cover the cost of unforeseen emergencies, cover shortfalls by revenue declines, etc. In keeping with the best practices of a AAA rated city, Alpharetta currently maintains a Fund Balance Reserve of approximately 25%; and (b) funding for future one-time capital investment or other city initiatives.

Governmental Fund . . . These funds are, in essence, 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 that can be spent in the near future as a result of transactions of the period? Increases in spending are reported in the operating statement as revenues or other financing sources, and decreases are reported as expenditures or other financing uses. The General Fund is the city's primary governmental fund.

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 assessed valuation on real and personal property. The millage rate is the total number of mills assessed against the assessed valuation.

Net Position . . . . . . Total assets minus total liabilities of either the city as a whole or for a specific fund (e.g. Solid Waste Fund).

Proprietary Fund . . . . . These funds are used to account for a government's on-going activities which are similar to those often found in the private sector. The primary 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 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. The difference between fund assets and liabilities is referred to as "Net Position".

GENERAL CONTACTS + SOCIAL MEDIA

City of Alpharetta 678-297-6000 www.alpharetta.ga.us

Alpharetta City Band
www.alpharettacityband.com

Alpharetta Convention & Visitors Bureau
678-297-2811
www.awesomealpharetta.com

Alpharetta Public Safety Foundation
www.apsfoundation.org

Alpharetta Youth Baseball Association
leagues.bluesombrero.com/alpharettayba

Alpharetta Youth Softball Association
alpharettayouthsoftballassociation.teamsnapsites.com

Arts Alpharetta
www.ArtsAlpharetta.org

Concorde Fire Alpharetta
(formerly Ambush Soccer)
www.concordefirealpharetta.com

Fulton County Tax Assessor
404-612-6440
www.fultonassessor.org

North Atlanta Football League
www.nafl.club

Alpharetta on Twitter/X
https://x.com/AlpharettaGov

Alpharetta Parks on Twitter/X
https://x.com/AlpharettaParks

Alpharetta Parks on Instagram
www.instagram.com/AlpharettaParks

Alpharetta on YouTube
www.youtube.com/user/AlpharettaGov

City of Alpharetta Main Facebook Page
www.facebook.com/CityofAlpharetta

Alpharetta Public Safety Facebook Page
www.facebook.com/AlpharettaDPS

Alpharetta Recreation and Parks Facebook Page
www.facebook.com/AlpharettaRecreation

THE CITY OF

ALPHARETTA

GEORGIA

2 Park Plaza
Alpharetta, GA 30009

CITY OF ALPHARETTA, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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

Submitted By:
Chris Lagerbloom
City Administrator

INTRODUCTORY SECTION

CITY OF ALPHARETTA, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

- Table of Contents ..... i-iii
- Letter of Transmittal ..... iv-ix
- Certificate of Achievement for Excellence in Financial Reporting x
- List of Elected and Appointed Officials xi
- Organizational Structure xii

FINANCIAL SECTION

- Independent Auditor's Report 1-4
- Management's Discussion and Analysis 5-14
- Basic Financial Statements:
  - Government-Wide Financial Statements:
    - Statement of Net Position 15
    - Statement of Activities ..... 16 and 17
  - Fund Financial Statements:
    - Balance Sheet – Governmental Funds 18
    - Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds 19
    - Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 20
    - Statement of Net Position – Proprietary Funds 21
    - Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds 22
    - Statement of Cash Flows – Proprietary Funds 23
    - Statement of Net Position – Fiduciary Funds 24
    - Statement of Changes in Net Position – Fiduciary Funds 25
  - Notes to Financial Statements 26-75
- Required Supplementary Information:
  - Schedule of Changes in the City's Net OPEB Liability (Asset) and Related Ratios – OPEB Plan 76
  - Schedule of City Contributions – OPEB Plan 77
  - Schedule of OPEB Investment Returns – OPEB Plan 78
  - Schedule of Changes in the City's Net Pension Liability and Related Ratios 79
  - Schedule of City Contributions – Retirement Plan 80
  - Schedule of Pension Investment Returns – Retirement Plan 81
  - General Fund – Budgetary Comparison Schedule – GAAP Basis ..... 82 and 83
- Combining and Individual Fund Financial Statements and Schedules:
  - Combining Balance Sheet – Nonmajor Governmental Funds ..... 84 and 85

TABLE OF CONTENTS (Continued)

Page

FINANCIAL SECTION (Continued)
Combining and Individual Fund Financial Statements and Schedules: (Continued)
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds ..... 86 and 87
Hotel/Motel Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual 88
Impact Fee Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual 89
Confiscated Assets Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual 90
Grant Operating Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual 91
E911 Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual 92
Development Authority – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual 93
Opioid Settlement Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual 94
Debt Service Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual 95
Schedules of Projects Constructed with Proceeds from Transportation Special Purpose Local Option Sales Tax (TSPLOST) ..... 96 and 97
Combining Statement of Net Position – Internal Service Funds 98
Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds 99
Combining Statement of Cash Flows – Internal Service Funds 100
Combining Statement of Net Position – Fiduciary Funds 101
Combining Statement of Revenues, Expenses, and Changes in Net Position – Fiduciary Funds 102

TABLE OF CONTENTS (Continued)

Page

STATISTICAL SECTION

Financial Trends:

- Net Position by Component ..... 103 and 104
- Changes in Net Position 105-108
- Governmental Activities Tax Revenues by Source ..... 109 and 110
- Fund Balances of Governmental Funds ..... 111 and 112
- Changes in Fund Balances of Governmental Funds ..... 113 and 114

Revenue Capacity:

- General Governmental Tax Revenues by Source 115
- Assessed Value and Estimated Actual Value – All Taxable Property ..... 116 and 117
- Property Tax Rates – All Overlapping Governments 118
- Sales Tax Rates – All Overlapping Governments 119
- Principal Property Taxpayers 120
- Property Tax Levies and Collections 121

Debt Capacity:

- Ratios of Outstanding Debt by Type 122
- Ratios of General Bonded Debt Outstanding 123
- Direct and Overlapping Governmental Activities Debt 124
- Legal Debt Margin Information ..... 125 and 126

Demographic and Economic Information:

- Demographic and Economic Statistics 127
- Principal Employers 128

Operating Information:

- Full-Time Equivalent City Government Employees by Function 129
- Operating Indicators by Function 130
- Capital Asset Statistics by Function 131

2 PARK PLAZA
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WWW.ALPHARETTA.GA.US

November 21, 2025

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

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2025. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls established for this purpose. Since the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable rather than absolute assurance that the financial statements are free of any material misstatements.

Mauldin & Jenkins, LLC, have issued an unmodified ("clean") opinion on the City of Alpharetta's financial statements for the year ended June 30, 2025. The independent auditor's report is located at the front of the financial section of this report.

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

MAYOR
JIM GILVIN

MAYOR PRO TEM
DAN MERKEL

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

CITY ADMINISTRATOR
CHRIS LAGERBLOOM

OUR HISTORY

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

Located approximately 25 miles north of the City of Atlanta, Alpharetta occupies a land area of approximately 27 square miles and serves an estimated population of 66,485. Population growth has been fueled in part by the City's strong economic base as well as the annexation of surrounding communities.

GOVERNMENT PROFILE

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

The City provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; and recreational activities and cultural events. Sanitation services are provided through relationships with private operators. The City created a legally separate entity, the Development Authority of Alpharetta, to assist with, among other things, capital funding. Financial information for the Development Authority has been included within this document and additional information can be found in the Notes to the Financial Statements in Note I(A).

BUDGET BASIS AND STRUCTURE

The annual budget serves as the foundation for the City's financial plan and assists in control of the financial stability and health of the government. The Mayor and Council are legally required to adopt a balanced budget (i.e., revenues = expenditures) no later than the close of the fiscal year. The City legally adopts annual budgets for all Governmental Funds (with the exception of the Capital Project Funds which are adopted on a project-length basis) Proprietary, and Fiduciary Funds. The City's fiscal year runs from July 1st through June 30th.

The City's budget is created under a hybrid performance-based budgeting system. This type of budgeting system blends the traditional historical financial trend model with the performance-based model of identifying a level of performance for each type of service/program and the resources necessary to operate it, as well as describes the structure of the departments and the programs into which they are divided. The legal level-of-control (i.e., the spending level at which expenditures may not legally exceed appropriations) resides at the department level within a given fund. As such, reallocation of appropriations between line-items is acceptable within a given department (with a few exceptions). Budget amendments that increase overall departmental appropriations (excluding grant/ donation appropriations) or cross departments must be approved in advance by the City Council. These amendments are typically brought for consideration by City Council during the mid-year budget review process.

2026 CITY COUNCIL PRIORITIES AND ANNUAL ACTION PLAN

The City Council conducts a strategic planning retreat annually in January to set strategic priorities over the coming year and guide operational decisions. The January 2025 City Council Retreat 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 components set forth below:

- 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.

STRATEGIC FINANCIAL PLANNING

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

The City's budget 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 financial planning 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.

Proactive fiscal management has positioned us to approach the challenges more effectively in the FY 2026 Budget resulting from the inflationary (e.g., labor costs) and market-based cost pressures (e.g., steel, concrete, wood, etc.). The issue of sustainability also is addressed through a diversification of revenue sources. While property taxes do represent the largest single source of revenue, significant discussion is centered on how to further diversify the City's revenue base and lessen reliance on property taxes. Existing revenue sources are evaluated on a periodic basis to ensure the underlying rate is reasonable and justifiable. Examples of revenue sources that are reevaluated periodically include all user fee-based revenue sources (i.e., permits, licenses, recreation fees, etc.).

The City has historically acknowledged the need to provide a taxation rate commensurate with the government's level of service while ensuring tax relief through efficient and effective management practices. The City levied a millage rate of 5.75 mills (General Fund – 5.010 mills; debt service – 0.740 mills) in fiscal year 2025 which was flat with fiscal year 2024. For fiscal year 2026, the City maintained the millage rate at 5.75 mills (General Fund – 5.030 mills; debt service – 0.720 mills). The city's competitive tax rate, coupled with a substantial Homestead Exemption, goes to great lengths in keeping Alpharetta not only an affordable place to live, but also strategically positions us relative to neighboring areas.

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

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

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

At the end of the current fiscal year, total fund balance for the General Fund was $35,688,619 which is a decrease of $2,296,209 from the prior year. This balance represents approximately 37% of 2026 budgeted operating expenditures. Approximately 14% of total fund balance, or $5,017,048, constitutes assigned fund balance for 2026 fiscal year expenditures.

Approximately 86% of total fund balance, or $30,671,571, constitutes unassigned fund balance. This balance represents approximately 32% of 2026 budgeted operating expenditures. By ordinance, the City has mandated that such balance not be less than 16% of budgeted operating expenditures. This requirement allows the City to maintain an adequate reserve to cover unforeseen emergencies and/or revenue shortfalls. Historically, the City has set the minimum for the emergency reserve at a level in excess of the ordinance requirement. For fiscal year end 2025, the emergency reserve requirement totals 25% which equates to $24,210,000. The surplus after such emergency reserve and other allowances will enable the City to fund onetime future capital in the amount of $6,461,571 as part of the annual budget to be developed for fiscal year 2027.

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

RELEVANT FINANCIAL POLICIES

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

MAJOR INITIATIVES COMPLETED DURING FISCAL YEAR 2025

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

As the City's economic development efforts continue to fuel growth, the need to ensure vehicular and pedestrian safety is tantamount as is effective management of the City's stormwater system. 2025 saw multiple vehicular/pedestrian safety projects and stormwater improvement projects achieve milestones as follows:

- Design (complete).
    - Intersection Improvements (Haynes Bridge Road at Westside Parkway).
    - Connect Sidewalk Gaps (Cumming Street; Mid Broadwell Road).
- Construction (complete).
    - Roadway Improvements/Streetscape (Webb Bridge Road from Webb Bridge Park to Alpharetta High School).
    - Sidewalk Improvements (Old Milton Parkway to Old Roswell Street).
    - Drainage Improvements (Mayfield Road at Bethany Road Roundabout).
    - Drainage Improvements (Windward Parkway).

The city's focus on quality of life culminated in multiple recreational improvements in 2025 including artificial turf installation at Webb Bridge Park (upper soccer fields), artificial turf replacement and enhancements at North Metro Miracle League, resurfacing and repair of various sidewalks/trails/greenway (Wills Park, North Park, etc.), renovation of Equestrian Center Ring #2 (Wills Park), completion of the Spot Light Theater within the North Point Mall, etc.

MAJOR INITIATIVES PLANNED FOR FISCAL YEAR 2026

The City's capital plan for FY 2026 totals $27.3 million and includes recommended capital initiatives totaling $21.0 million with an additional $6.3 million set aside for future capital investment. Specific initiatives include:

• Transportation ($7.5 million) – Initiatives funded include: infrastructure maintenance initiatives (milling and resurfacing of streets, signal system, striping, traffic calming, landscaping, mast arm repainting and maintenance, etc.); technology improvements for the Traffic Control Center; continued maintenance of our bridge and guard rail infrastructure; year 3 of 3 funding for landscape improvements along the SR9 corridor currently under construction; sidewalk and brick paver maintenance and repair; construction of a mid-block crosswalk on Northwinds Parkway; funding to convert the existing emergency traffic signal to an emergency-pedestrian crossing light on Mid-Broadwell Road (proximity to Fire Station 85); installation of mast arms at Kimball Bridge Road and Northwinds Parkway; funding for the update of the City's Comprehensive Plan , etc.

• Drainage/Stormwater ($2 million) – Initiatives funded include: storm-water system inspections and maintenance; pipe repair and replacement; design of drainage control measures; etc.

• Facility ($1.3 million) - Initiatives funded include: demolition and replacement of the restrooms/concession facility at North Park (softball fields 1-4); parking garage maintenance; HVAC and generator replacements across multiple facilities; citywide facility maintenance; etc.

• Recreation ($1.7 million) - Initiatives funded include: general park enhancements (irrigation improvements, concrete/sidewalk repairs, trail resurfacing, signage, new benches, and trash cans, etc.); greenway improvements/repairs, wood light pole/LED Replacements; playground equipment replacement (Wills Park); installation of a synthetic turf field and replacement fencing at Wills Park (Field 5); multiple cultural arts initiatives including public art exhibits; etc.

• Fleet/Equipment/Technology Replacement ($8.4 million) – Initiatives funded include: replacement of fleet that balances the maximization of public investment in terms of years and mileage while ensuring

fleet assets are reliable and functional to ensure continued service capabilities to our customers (public safety, public works, etc.); safety equipment for the public (heart monitors for first responders); replacement and upgrade of camera infrastructure (traffic, public facilities, etc.); approval to pursue capital lease financing options for the replacement of fire apparatus; etc.

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

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Alpharetta for its Annual Comprehensive Financial Report ("ACFR") for the fiscal year ended June 30, 2024. This program recognizes those governments that go beyond the minimum requirements of generally accepted accounting principles to prepare ACFR's that represent the spirit of transparency and full disclosure. This award is valid for a period of one year only. We believe that our current ACFR continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.
The City also received the GFOA Popular Annual Financial Reporting Award ("PAFR") for our annual citizens' report for the fiscal year ended June 30, 2024.

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

Last but certainly not least, the City also received the GFOA's Distinguished Budget Presentation Award for its annual budget narrative for the fiscal year ended June 30, 2024. This program recognizes those governments that prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's recommended practices on budgeting. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and have submitted it to GFOA to determine its eligibility for another award.

The preparation of this report would not have been possible with- out the efficient and dedicated services of the entire staff of the Department of Finance. I would like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the mayor, governing council, and city administrator for their unfailing support for maintaining the highest standards of professionalism in the management of the City's finances.

Respectfully submitted,

Thomas G. Harris Director of Finance

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Alpharetta
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

CITY OF ALPHARETTA, GEORGIA
LIST OF ELECTED AND APPOINTED OFFICIALS
JUNE 30, 2025

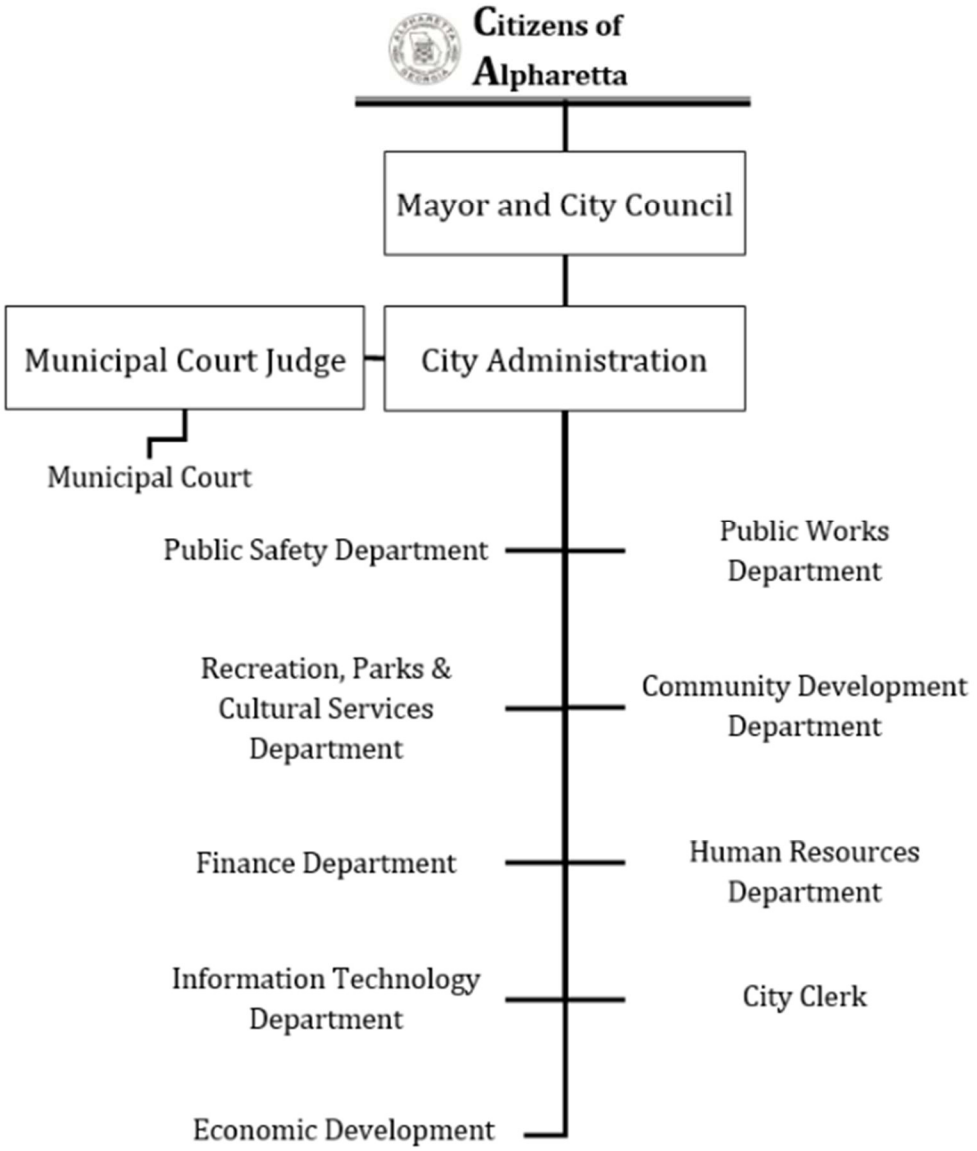
Elected Officials

Mayor	Jim Gilvin
Council Member – Post 1	Donald Mitchell
Council Member – Post 2	Vacant
Council Member – Post 3	Douglas J. DeRito
Council Member – Post 4	John Hipes
Council Member – Post 5	Fergal M. Brady
Council Member – Post 6	Dan Merkel

Appointed Officials

City Administrator	Chris Lagerbloom
City Attorney	Molly Esswein
City Clerk	Lauren Shapiro
Finance Director	Thomas G. Harris
Assistant City Administrator	Vacant
Public Works Director	Pete Sewczwicz
Information Technology Director	Adam Montgomery
Recreation, Parks & Cultural Services Director	Morgan Rodgers
Chief Clerk of the Municipal Court	Brooke Lappin
Public Safety Director	John Robison
Community Development Director	Kathi Cook
Municipal Judge	David Will

Organizational Structure



FINANCIAL SECTION

MAULDIN & JENKINS
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Alpharetta, Georgia** (the "City"), as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

200 GALLERIA PARKWAY S.E., SUITE 1700 • ATLANTA, GEORGIA 30339-5946 • 770-955-8600 • FAX 770-980-4489 • www.mjcpa.com
MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with the *Government Auditing Standards*, we have also issued our report dated November 21, 2025 on our consideration of the City of Alpharetta, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Atlanta, Georgia
November 21, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Alpharetta (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the beginning of this report. All amounts, unless otherwise indicated, are expressed in whole dollars.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $384,623,188 (total net position). Of this amount $31,584,034 (unrestricted net position) may be used to meet the ongoing obligations of the government.

- The City's total net position increased by $15,571,880.

- As of the close of the current fiscal year, the City of Alpharetta's governmental funds reported combined ending fund balances of $145,743,019, an increase of $2,272,770 from the prior year.

- At the end of the current fiscal year, unassigned fund balance in the General Fund was $30,671,571 which represents approximately 32% of 2026 budgeted expenditures. By ordinance, the City has mandated that such balance not be less than 16% of budgeted expenditures. This requirement allows the City to maintain an adequate reserve to cover unforeseen emergencies and/or revenue shortfalls. Historically, when budgeting, the City has set the minimum for the emergency reserve at a level in excess of the ordinance requirement. For fiscal year end 2025, the emergency reserve requirement totals 25% which equates to $24,210,000. The surplus after such emergency reserve and other allowances will enable the City to fund one-time future capital in the amount of $6,461,571, part of the annual budget to be developed for fiscal year 2027.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

The government-wide financial statements contain not only the City (known as the primary government), but also a legally separate authority for which the City is financially accountable.

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 18 through 20 of this report.

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

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

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

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

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

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

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 84 through 102 of this report.

CITY OF ALPHARETTA'S NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	$ 163,763,348	$ 159,838,062	$ 2,262,639	$ 2,062,843	$ 166,025,987	$ 161,900,905
Capital assets	391,107,185	379,117,009	-	-	391,107,185	379,117,009
Total Assets	554,870,533	538,955,071	2,262,639	2,062,843	557,133,172	541,017,914
Deferred outflows of resources	6,494,503	9,778,851	-	-	6,494,503	9,778,851
Total deferred outflows of resources	6,494,503	9,778,851	-	-	6,494,503	9,778,851
Current liabilities	13,387,063	10,611,601	2,192,508	2,047,177	15,579,571	12,658,778
Long-term liabilities	158,250,634	163,474,845	571	317	158,251,205	163,475,162
Total Liabilities	171,637,697	174,086,446	2,193,079	2,047,494	173,830,776	176,133,940
Deferred inflows of resources	5,173,711	5,611,517	-	-	5,173,711	5,611,517
Total deferred inflows of resources	5,173,711	5,611,517	-	-	5,173,711	5,611,517
Net Position:						
Net investment in capital assets	291,027,354	275,040,666	-	-	291,027,354	275,040,666
Restricted	62,011,800	58,377,206	-	-	62,011,800	58,377,206
Unrestricted	31,514,474	35,618,087	69,560	15,349	31,584,034	35,633,436
Total Net Position	$ 384,553,628	$ 369,035,959	$ 69,560	$ 15,349	$ 384,623,188	$ 369,051,308

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Alpharetta, assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by $384,623,188 at the close of the most recent fiscal year. The largest portion of the City's net position (76%) reflects its net investment in capital assets (i.e., land, buildings, infrastructure, machinery, and equipment less any outstanding related debt used to acquire those assets). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (16%) represents resources that are subject to external restrictions on how they may be used. At the close of fiscal year 2025, the City's restricted net position was $62,011,800 representing $58,098,843 obligated for capital projects, $1,752,472 restricted for tourism, $1,251,009 restricted for the repayment of general obligation bond debt, $518,966 restricted for law enforcement activities, $312,661 for emergency telephone activities, and $77,849 for OPEB.

The remaining balance in unrestricted net position of $31,584,034 (8%) may be used to meet the City's ongoing obligations to citizens and creditors.

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

CITY OF ALPHARETTA'S CHANGES IN NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Program revenues:						
Charges for services	$ 17,914,486	$ 17,202,368	$ 5,771,392	$ 5,451,071	$ 23,685,878	$ 22,653,439
Operating grants	450,559	426,485	-	-	450,559	426,485
Capital contributions	5,225,532	8,412,954	-	-	5,225,532	8,412,954
General revenues:						
Property taxes	43,315,268	41,557,308	-	-	43,315,268	41,557,308
Sales taxes	37,293,539	36,913,778	-	-	37,293,539	36,913,778
Other taxes	28,137,515	27,199,280	-	-	28,137,515	27,199,280
Interest	2,866,256	4,822,432	65,485	47,253	2,931,741	4,869,685
Other	-	-	-	-	-	-
Total revenues	135,203,155	136,534,605	5,836,877	5,498,324	141,040,032	142,032,929
Expenses:						
General government	18,242,860	17,814,765	-	-	18,242,860	17,814,765
Public safety	48,463,698	43,429,926	-	-	48,463,698	43,429,926
Public works	30,215,096	32,591,504	-	-	30,215,096	32,591,504
Community development	7,902,863	9,180,681	-	-	7,902,863	9,180,681
Culture and recreation	11,765,726	10,141,328	-	-	11,765,726	10,141,328
Interest	3,095,243	3,307,318	-	-	3,095,243	3,307,318
Solid waste	-	-	5,782,666	5,493,913	5,782,666	5,493,913
Total expenses	119,685,486	116,465,522	5,782,666	5,493,913	125,468,152	121,959,435
Increase (decrease) in net position	15,517,669	20,069,083	54,211	4,411	15,571,880	20,073,494
Net Position, beginning of year	369,035,959	348,966,876	15,349	10,938	369,051,308	348,977,814
Net Position, end of year	$ 384,553,628	$ 369,035,959	$ 69,560	$ 15,349	$ 384,623,188	$ 369,051,308

Governmental activities. Governmental activities increased the City's net position by $15,517,669 (compared to an increase of $20,069,083 in the prior year) accounting for almost all of the increase in the net position of the City (business-type activities had an increase in net position of $54,211). Key elements of this change from year to year are as follows:

- Total governmental program revenues decreased by $2,451,230 primarily due to a decrease in capital grants and contributions of $3,187,422 offset by an increase in charges for services for $712,118 and an increase in operating grants of $24,074

- Total general revenues increased by $1,119,780 from the prior year primarily due to an increase in property taxes and other taxes offset by a decline in investment earnings.

- Total expenses of the governmental activities increased by $3,219,964. Public safety increased by $5 million, culture and recreation increased by $1.6 million, and general government by $.5 million. This is offset by a decrease in public works by $2.4 million, community development by $1.3 million, and interest by $.2 million.

Business-type activities. Business-type activities increased the City of Alpharetta's net position by $54,211 as stated earlier.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of fiscal year 2025, the City reported governmental funds combined ending fund balance of $145,743,019 an increase of $2,272,770 from the prior year. Approximately 21% of this balance or $30,671,571 constitutes unassigned fund balance.

The remainder of the fund balance is categorized as restricted or assigned. Restricted fund balance consists of amounts restricted for capital projects of $82,637,814, law enforcement of $518,966, emergency telephone activities of $312,661, tourism of $1,752,472, and debt service of $1,251,009. Assigned fund balance consists of amounts assigned for grant projects of $169,184, opioid remediation $78,958, capital projects of $22,846,748, economic development $486,588, and 2026 fiscal year expenditures of $5,017,048.

General Fund. The General Fund is the chief operating fund of the City. At the end of the current fiscal year, total fund balance of the General Fund was $35,688,619, which is a decrease of $2,296,209 from the prior year. In terms of liquidity, total fund balance represents approximately 45% of 2025 budgeted expenditures.

Approximately 85% of total fund balance, or $30,671,571 constitutes unassigned fund balance. This balance represents approximately 32% of 2026 budgeted expenditures. By ordinance, the City has mandated that such balance not be less than 16% of budgeted expenditures. This requirement allows the City to maintain an adequate reserve to cover unforeseen emergencies and/ or revenue shortfalls. Historically, when budgeting, the City has set the minimum for the emergency reserve at a level in excess of the ordinance requirement. For fiscal year end 2025, the emergency reserve requirement totals 25% which equates to $24,210,000. The surplus after such emergency reserve and other allowances will enable the City to fund one-time future capital in the amount of $6,461,571 as part of the annual budget to be developed for fiscal year 2027.

The fund balance of the City's General Fund decreased during fiscal year 2025 by $2,296,209. Revenues exceeded expenditures by $7,420,847; however, net transfers out were $9,970,001 offset in part by proceeds from sale of capital assets of $252,945. Council approved the utilization of prior year fund balance for capital projects ($5,017,048).

Other significant variances are explained below:

- From a year-to-year operational perspective, total revenues increased by $5,130,688 primarily due to increases in property tax proceeds, other taxes, and permit fees.

- Revenues of $92,804,495 exceeded amounts budgeted by $2,111,452. Specific revenue variances include the following: property taxes ($208,880 less than budget); investment earnings ($831,792 greater than budget); franchise taxes ($409,127 greater than budget); licenses and permits ($922,658 greater than budget); intergovernmental revenue ($176,413 less than budget); and fines and forfeitures ($160,202 less than budget).

•Total expenditures increased by $5,256,867 from the prior year primarily due to the following growth drivers: (1) general salary growth; (2) increases in healthcare costs; and (3) increases in overtime, seasonal/temporary salaries, and general benefits.

•Expenditures came in well under budget, at $85,383,648. With $4,838,145 of the budgetary appropriation unspent. Management continues to work with department heads to ensure only necessary purchases are made, and to ensure all departments do not exceed budget appropriations, which creates a budget conscious atmosphere throughout the City.

Capital Project Fund. Annually, City Council approves a capital program as part of the budget process. Funding for these projects comes primarily from available fund balance of the General Fund. The Capital Project Fund accounts for these activities. During the year, $11,843,416 was transferred to this fund from the General Fund, while expenditures amounted to $9,635,198. The above along with $1,890,868 in additional revenue, increased fund balance by $4,099,086 to $18,449,771 at year end as compared to $14,350,685 at end of the prior year.

2017 T-SPLOST Capital Fund. During fiscal year 2025, the 2017 TSPLOST Capital Fund generated $1,434,340 in investment income. Current expenditures amounted to $8,719,714. The net amount resulted in a decrease in fund balance of $7,285,374 from $31,602,130 to an ending fund balance of $24,316,756.

2022 Bond Construction Fund. This fund is a capital project fund used to account for proceeds from issuance of 2022 General Obligation Bonds for the acquisition and construction of parks and greenways. Capital outlay expenditures in the amount of $3,102,815 offset by investment earnings of $1,186,260 resulted in a fund balance restricted for capital projects in the amount of $25,466,892 at year end.

2022 T-SPLOST Capital Fund. During fiscal year 2025, the 2022 TSPLOST Capital Fund received $14,960,220 in sales tax proceeds and generated $960,299 in investment income for a total revenue amount of $15,920,519. Current expenditures amounted to $5,269,524. The net amount resulted in an increase in fund balance of $10,650,995 from $15,625,734 to an ending fund balance of $26,276,729.

Grant Capital Fund. During fiscal year 2025, the Grant Capital Fund generated $2,076,107 in intergovernmental revenue and $46,708 in investment income. Current expenditures amounted to $1,536,574. The net amount resulted in an increase in fund balance of $586,241 from a deficit of $554,564 to an ending fund balance of $31,677.

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

Solid Waste Fund. Unrestricted net position of the Solid Waste Fund at the end of the year amounted to $69,560. The total increase in net position for the Solid Waste Fund was $54,211 compared to a $4,411 increase in the prior year. Total operating revenue increased by $320,321 to $5,771,392. Investment earnings increased by $33,298 to $65,485. Total expenses increased by $288,753 to $5,782,666.

Risk Management Fund. The Risk Management Fund is an internal service fund created to account for the risk management costs incurred by the City. Unrestricted net position of the risk management fund decreased in the amount of $46,017 from $2,200,341 to $2,154,324 as compared to a prior year increase in the amount of $169,298. Total operating revenues decreased by $32,377 to $1,940,710 while total operating expenses increased by $181,957 to $2,107,319. Investment earnings increased by $27,654.

Medical Insurance Fund. The Medical Insurance Fund is an internal service fund created to account for the amounts charged to the City and its employees to pay for the medical insurance plan. The City's medical insurance plan is a fully insured medical plan that is funded through the carrier as a shared return minimum premium arrangement. Funding to the medical insurance fund is based on the City's maximum exposure on the policy. Expenses reflect actual claims and administrative costs. Charges for services amounted to $8,597,333 and operating expenses amounted to $8,569,105 resulting in an increase in net position of $28,228 (as compared to a decrease of $12,567 in the prior year) yielding a net position of $91,269 at year end.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

- During the year, there was an increase in total budgeted revenues in the amount of $154,376 which consisted of $108,000 for charges for services and $46,376 for contributions and donations. Total budgeted expenditures increased by $154,376 from the beginning of the year primarily consisting of an increase to public safety for $13,105, an increase to public works for $223,371, and culture and recreation for $154,376. This was offset by a reduction in budgeted general government expenditures of $236,476.

- Franchise taxes were $409,127 more than budgeted, licenses and permits were $922,658 more than budgeted, and investment earnings were $831,792 more than budgeted. However, property taxes were $208,880 less than budgeted, fines and forfeitures were $160,202 less than budgeted, and intergovernmental revenues were $176,413 less than budgeted. The net result of all the revenue variances was that actual total revenues exceeded final budget total revenues by $2,111,452.

- Total actual expenditures were $4,838,145 less than final budgeted total expenditures. Management continues to work with department heads to ensure only necessary purchases are made and to ensure departments do not exceed budget appropriations, which generates a budget conscious atmosphere throughout the City. Among departments with larger favorable variances in expenditures were General Government which expended $2,224,960 less than final budget, Public Safety which expended $1,704,572 less than final budget, and Public Works which expended $718,385 less than final budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The City of Alpharetta's investment in capital assets for its governmental activities as of June 30, 2025, amounts to $ $391,107,185 (net of accumulated depreciation). This investment in capital assets includes land and permanent improvements, buildings, improvements other than buildings, machinery and equipment, and infrastructure (park facilities, roads, highways, and bridges).

Larger additions to Capital Assets include:

- Additions to construction in progress for Webb Bridge Road Improvements ($8,514,301)
- Additions to construction in progress for Windward Parkway Bridges ($1,674,945)

- Additions to construction in progress for Encore Greenway Gateway ($1,307,319)
- Additions to construction in progress for Old Milton Parkway Improvements ($896,392)
- Additions to construction in progress for AlphaLoop ($771,865)

CITY OF ALPHARETTA'S CAPITAL ASSETS

(Net of Accumulated Depreciation)

	Governmental Activities	
	2025	2024
Land and permanent improvements	$ 102,663,267	$ 100,800,778
Buildings	54,476,268	56,270,174
Improvements	19,351,043	13,173,827
Machinery and equipment	12,150,043	11,547,650
Infrastructure	156,015,455	160,193,741
Subscription assets	281,989	622,567
Construction in progress	46,169,120	36,508,272
Total	$ 391,107,185	$ 379,117,009

Long-term debt. At the end of the fiscal year 2025, the City's total outstanding debt was $124,708,089. Total outstanding debt consists of $119,332,449 of bonds, $5,093,735 of financed purchases payable, and $281,905 of SBITAs.

The City's total debt decreased by $6,506,093 during the 2025 fiscal year (includes bond debt and capital leases). The City currently has an uninsured "AAA" rating from Standard & Poor's and an "Aaa" rating from Moody's for its general obligation debt. Keys to such elite ratings are a result of strong and proactive administration; effective debt management policies with moderate to low debt ratios; a vibrant and diverse economy; and a strong track record of managing the financial positions supported by sufficient reserves established policies that guide management practices. State statutes limit the amount of general obligation debt a governmental entity may issue to ten percent of its total assessed valuation, less current debt issued. The City's outstanding obligation debt is significantly less than the legal debt limitation of $890,756,854.

CITY OF ALPHARETTA'S OUTSTANDING DEBT

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Bonds Payable	$ 113,445,000	$ 117,850,000	$ -	$ -	$ 113,445,000	$ 117,850,000
Plus: Premiums	5,887,449	6,781,043	-	-	5,887,449	6,781,043
Financed purchases	5,093,735	5,974,675	-	-	5,093,735	5,974,675
SBITAs	281,905	608,464	-	-	281,905	608,464
Net pension liability	26,396,076	27,168,981	-	-	26,396,076	27,168,981
Claims and judgements	3,250,285	2,127,226	-	-	3,250,285	2,127,226
Compensated absences	3,053,652	2,964,456	571	317	3,054,223	2,964,773
Total Outstanding Debt	$ 157,408,102	$ 163,474,845	$ 571	$ 317	$ 157,408,673	$ 163,475,162

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City'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.
- Maintenance of the city's millage rate at 5.750 mills (flat with FY 2025) including funding expanded service levels for our citizenry, business owners, and stakeholders.
- The FY 2026 budget includes funding totaling $1.1 million for expanded service levels within multiple departments and increases in capital investment.
- Capital investment focused on maintaining and improving city infrastructure and assets ($27 million when including potential grant sources) while reserving sufficient funds to provide flexibility for future prioritized capital investment ($6 million).
- Continuation of the same high service levels our citizenry, business owners, and stakeholders expect from our city.

BASIC FINANCIAL STATEMENTS

CITY OF ALPHARETTA, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2025

ASSETS	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Cash and cash equivalents	$ 102,521,468	$ 1,480,562	$ 104,002,030
Investments	24,949,585	548,216	25,497,801
Receivables, net of allowance for uncollectibles	10,095,039	233,861	10,328,900
Prepaid items	611,332	-	611,332
Restricted cash equivalents	25,508,075	-	25,508,075
Net OPEB asset	77,849	-	77,849
Capital assets, non-depreciable	148,832,387	-	148,832,387
Capital assets, depreciable, net of accumulated depreciation	242,274,798	-	242,274,798
Total assets	554,870,533	2,262,639	557,133,172
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges on refunding	59,287	-	59,287
Pension related items	6,378,096	-	6,378,096
OPEB related items	57,120	-	57,120
Total deferred outflows of resources	6,494,503	-	6,494,503
LIABILITIES			
Accounts payable and other current liabilities	11,180,095	508,721	11,688,816
Unearned revenue	920,792	1,683,787	2,604,579
Interest payable	486,176	-	486,176
Noncurrent liabilities:			
Arbitrage rebate liability	1,642,532	-	1,642,532
Bonds payable, due within one year	4,605,000	-	4,605,000
Bonds payable, due in more than one year	114,727,449	-	114,727,449
Financed purchases payable, due within one year	893,674	-	893,674
Financed purchases payable, due in more than one year	4,200,061	-	4,200,061
SBITAs, due within one year	281,905	-	281,905
SBITAs, due in more than one year	-	-	-
Net pension liability, due in more than one year	26,396,076	-	26,396,076
Other noncurrent liabilities, due within one year	5,159,245	571	5,159,816
Other noncurrent liabilities, due in more than one year	1,144,692	-	1,144,692
Total liabilities	171,637,697	2,193,079	173,830,776
DEFERRED INFLOWS OF RESOURCES			
Pension related items	4,750,300	-	4,750,300
OPEB related items	423,411	-	423,411
Total deferred inflows of resources	5,173,711	-	5,173,711
NET POSITION			
Net investment in capital assets	291,027,354	-	291,027,354
Restricted for:			
Capital projects	58,098,843	-	58,098,843
Tourism	1,752,472	-	1,752,472
Debt service	1,251,009	-	1,251,009
Law enforcement	518,966	-	518,966
Emergency telephone activities	312,661	-	312,661
OPEB	77,849	-	77,849
Unrestricted	31,514,474	69,560	31,584,034
Total net position	$ 384,553,628	$ 69,560	$ 384,623,188

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

CITY OF ALPHARETTA, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 18,242,860	$ 1,333,341	$ 173,512	$ -
Public safety	48,463,698	7,439,283	76,499	-
Public works	30,215,096	164,563	71,642	4,177,078
Community development	7,902,863	6,408,488	1,500	1,048,454
Culture and recreation	11,765,726	2,568,811	127,406	-
Interest on long-term debt	3,095,243	-	-	-
Total governmental activities	119,685,486	17,914,486	450,559	5,225,532
Business-type activities:				
Solid waste	5,782,666	5,771,392	-	-
Total business-type activities	5,782,666	5,771,392	-	-
Total primary government	$ 125,468,152	$ 23,685,878	$ 450,559	$ 5,225,532

General revenues:	
Property taxes	
Sales taxes	
Franchise taxes	
Hotel/Motel occupancy taxes	
Business taxes	
Other taxes	
Unrestricted investment earnings	
Total general revenues	
Change in net position	
Net position, beginning of year	
Net position, end of year	

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

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (16,736,007)	$ -	$ (16,736,007)
(40,947,916)	-	(40,947,916)
(25,801,813)	-	(25,801,813)
(444,421)	-	(444,421)
(9,069,509)	-	(9,069,509)
(3,095,243)	-	(3,095,243)
(96,094,909)	-	(96,094,909)
-	(11,274)	(11,274)
-	(11,274)	(11,274)
$ (96,094,909)	$ (11,274)	$ (96,106,183)
$ 43,315,268	$ -	$ 43,315,268
37,293,539	-	37,293,539
7,194,127	-	7,194,127
9,274,079	-	9,274,079
7,927,586	-	7,927,586
3,741,723	-	3,741,723
2,866,256	65,485	2,931,741
111,612,578	65,485	111,678,063
15,517,669	54,211	15,571,880
369,035,959	15,349	369,051,308
$ 384,553,628	$ 69,560	$ 384,623,188

CITY OF ALPHARETTA, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

ASSETS	General	Capital Project	2017 T-SPLOST Capital Fund	Grant Capital Fund	2022 Bond Construction Fund	2022 T-SPLOST Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	$ 22,438,560	$ 14,291,531	$ 25,667,299	$ 734,997	$ -	$ 25,682,299	$ 11,043,758	$ 99,858,444
Investments	13,377,823	5,148,913	-	296,036	-	-	5,053,165	23,875,937
Taxes receivable, net	3,039,696	-	-	-	-	-	930,938	3,970,634
Accounts receivable, net	1,579,699	30,000	-	-	-	-	526,730	2,136,429
Intergovernmental receivables	10,998	217,707	-	-	-	1,301,634	283,831	1,814,170
Due from other funds	354,688	-	-	-	-	-	-	354,688
Restricted cash equivalents	-	-	-	-	25,508,075	-	-	25,508,075
Total assets	$ 40,801,464	$ 19,688,151	$ 25,667,299	$ 1,031,033	$ 25,508,075	$ 26,983,933	$ 17,838,422	$ 157,518,377
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accounts payable	$ 3,388,319	$ 1,181,818	$ 985,305	$ 78,564	$ 10,630	270,338	$ 956,262	$ 6,871,236
Retainage payable	-	26,562	365,238	-	30,553	436,866	79,885	939,104
Accrued liabilities	1,294,442	-	-	-	-	-	860,713	2,155,155
Unearned revenue	-	-	-	920,792	-	-	-	920,792
Due to other funds	-	-	-	-	-	-	354,688	354,688
Total liabilities	4,682,761	1,208,380	1,350,543	999,356	41,183	707,204	2,251,548	11,240,975
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	374,867	-	-	-	-	-	64,808	439,675
Unavailable revenue - other	55,217	30,000	-	-	-	-	9,491	94,708
Total deferred inflows of resources	430,084	30,000	-	-	-	-	74,299	534,383
FUND BALANCES								
Restricted for:								
Capital projects	-	466,679	24,316,756	31,677	25,466,892	26,276,729	6,079,081	82,637,814
Law enforcement	-	-	-	-	-	-	518,966	518,966
Emergency telephone activities	-	-	-	-	-	-	312,661	312,661
Tourism	-	-	-	-	-	-	1,752,472	1,752,472
Debt service	-	-	-	-	-	-	1,251,009	1,251,009
Assigned for:						-		
Grant projects	-	-	-	-	-	-	169,184	169,184
Opioid remediation	-	-	-	-	-	-	78,958	78,958
Capital projects	-	17,983,092	-	-	-	-	4,863,656	22,846,748
Economic development	-	-	-	-	-	-	486,588	486,588
Fiscal year 2026 budget	5,017,048	-	-	-	-	-	-	5,017,048
Unassigned	30,671,571	-	-	-	-	-	-	30,671,571
Total fund balances	35,688,619	18,449,771	24,316,756	31,677	25,466,892	26,276,729	15,512,575	145,743,019
Total liabilities, deferred inflows of resources, and fund balances	$ 40,801,464	$ 19,688,151	$ 25,667,299	$ 1,031,033	$ 25,508,075	$ 26,983,933	$ 17,838,422	

Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	391,107,185
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred inflows in the governmental funds.	534,383
Internal service funds are used by the City to charge costs to other funds. The assets and liabilities are included in the government activities.	2,245,593
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(130,631,162)
Prepaid items are costs applicable to future periods and, therefore, are not reported in governmental funds.	611,332
Net pension liability is not due and payable in the current period and is, therefore, not reported in governmental funds, along with deferred inflows/outflows to the Plan.	(24,768,280)
Net OPEB asset is not collectible in the current period and, is therefore, not reported in governmental funds, along with deferred inflows/outflows to the Plan.	(288,442)
Net position of governmental activities	$ 384,553,628

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

CITY OF ALPHARETTA, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	General	Capital Project	2017 T-SPLOST Capital Fund	Grant Capital Fund	2022 Bond Construction Fund	2022 T-SPLOST Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues								
Taxes:								
Property taxes	$ 37,228,120	$ -	$ -	$ -	$ -	$ -	$ 6,295,696	$ 43,523,816
Sales and use taxes	22,333,319	-	-	-	-	14,960,220	-	37,293,539
Other taxes	18,863,436	-	-	-	-	-	9,274,079	28,137,515
Licenses and permits	4,119,158	-	-	-	-	-	-	4,119,158
Charges for services	5,271,424	-	-	-	-	-	3,313,037	8,584,461
Impact fees	-	-	-	-	-	-	1,119,657	1,119,657
Fines and forfeitures	2,444,798	-	-	-	-	-	154,893	2,599,691
Intergovernmental	194,513	217,707	-	2,076,107	-	-	1,081,446	3,569,773
Contributions and donations	244,707	1,048,454	-	-	-	-	100,049	1,393,210
Investment earnings (losses)	1,931,792	595,965	1,434,340	46,708	1,186,260	960,299	794,771	6,950,135
Other revenues	173,228	28,742	-	-	-	-	194,383	396,353
Total revenues	92,804,495	1,890,868	1,434,340	2,122,815	1,186,260	15,920,519	22,328,011	137,687,308
Expenditures								
Current:								
General government	13,037,602	-	-	-	-	-	168,232	13,205,834
Public safety	41,264,943	-	-	-	-	-	5,284,621	46,549,564
Public works	10,743,645	-	-	-	-	-	935,745	11,679,390
Community development	4,436,747	-	-	-	-	-	4,063,824	8,500,571
Culture and recreation	14,531,266	-	-	-	-	-	29,870	14,561,136
Capital outlay	-	9,635,198	8,719,714	1,536,574	3,102,815	5,269,524	3,263,249	31,527,074
Debt service:								
Principal	1,173,342	-	-	-	-	-	4,439,157	5,612,499
Interest and fiscal charges	196,103	-	-	-	-	-	3,835,312	4,031,415
Total expenditures	85,383,648	9,635,198	8,719,714	1,536,574	3,102,815	5,269,524	22,020,010	135,667,483
Excess (deficiency) of revenues over expenditures	7,420,847	(7,744,330)	(7,285,374)	586,241	(1,916,555)	10,650,995	308,001	2,019,825
Other financing sources (uses):								
Proceeds from sale of capital assets	252,945	-	-	-	-	-	-	252,945
Transfers in	3,477,779	11,843,416	-	-	-	-	1,604,364	16,925,559
Transfers out	(13,447,780)	-	-	-	-	-	(3,477,779)	(16,925,559)
Total other financing sources (uses)	(9,717,056)	11,843,416	-	-	-	-	(1,873,415)	252,945
Net change in fund balances	(2,296,209)	4,099,086	(7,285,374)	586,241	(1,916,555)	10,650,995	(1,565,414)	2,272,770
Fund balances, beginning of year	37,984,828	14,350,685	31,602,130	(554,564)	27,383,447	15,625,734	17,077,989	143,470,249
Fund balances, end of year	$ 35,688,619	$ 18,449,771	$ 24,316,756	$ 31,677	$ 25,466,892	$ 26,276,729	$ 15,512,575	$ 145,743,019

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

CITY OF ALPHARETTA, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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

Net change in fund balances - total governmental funds	$	2,272,770
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlays exceeded depreciation and amortization in the current period.		12,199,196
The net effect of various miscellaneous transactions involving capital assets (i.e. sales and disposals) is to decrease net position.		(209,020)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		(841,621)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction; however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		6,446,807
Internal service funds are used by management to charge the costs of insurance plans and workers' compensation insurance to individual funds. The net expense of the internal service funds is reported with governmental activities.		(17,789)
Prepaid items are costs applicable to future periods and, therefore, are not reported in the governmental funds.		143,256
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(4,475,930)
Change in net position - governmental activities	$	15,517,669

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

CITY OF ALPHARETTA, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025

ASSETS	Business-Type Activities Enterprise Fund Solid Waste Fund	Governmental Activities Internal Service Funds
CURRENT ASSETS		
Cash and cash equivalents	$ 1,480,562	$ 2,663,024
Investments	548,216	1,073,648
Accounts receivable, net of allowance for uncollectibles	233,861	2,173,806
Total assets	2,262,639	5,910,478
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	507,716	1,214,600
Accrued salaries	1,005	-
Unearned revenue	1,683,787	-
Compensated absences payable	571	-
Claims payable, due within one year	-	1,794,178
Total current liabilities	2,193,079	3,008,778
NONCURRENT LIABILITIES		
Claims payable, due in more than one year	-	656,107
Total noncurrent liabilities	-	656,107
Total liabilities	2,193,079	3,664,885
NET POSITION		
Unrestricted	69,560	2,245,593
Total net position	$ 69,560	$ 2,245,593

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

CITY OF ALPHARETTA, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Business-Type Activities Enterprise Fund	Governmental Activities
	Solid Waste Fund	Internal Service Funds
OPERATING REVENUES		
Charges for services:		
Refuse collection charges	$ 5,697,889	$ -
Charges for service	-	10,384,569
Miscellaneous revenue	73,503	153,474
Total operating revenues	5,771,392	10,538,043
OPERATING EXPENSES		
Administration	5,782,666	98,997
Claims and judgements	-	7,141,427
Premiums	-	3,436,000
Total operating expenses	5,782,666	10,676,424
Operating loss	(11,274)	(138,381)
NON-OPERATING REVENUES		
Investment earnings	65,485	120,592
Total non-operating revenues	65,485	120,592
Change in net position	54,211	(17,789)
NET POSITION, beginning of year	15,349	2,263,382
NET POSITION, end of year	$ 69,560	$ 2,245,593

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

CITY OF ALPHARETTA, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Business-Type Activities Enterprise Fund	Governmental Activities
	Solid Waste Fund	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	$ 6,065,138	$ 9,562,708
Payments to vendors/suppliers	(5,651,452)	(2,382,142)
Payments on claims	-	(6,917,365)
Payments to employees	(91,687)	-
Net cash provided by operating activities	321,999	263,201
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale of investments	(16,469)	(29,410)
Purchase of investments	-	-
Interest and dividends received	65,485	120,592
Net cash provided by investing activities	49,016	91,182
Increase in cash and cash equivalents	371,015	354,383
Cash and cash equivalents, beginning of year	1,109,549	2,308,641
Cash and cash equivalents, end of year	$ 1,480,564	$ 2,663,024
Reconciliation of operating loss to net cash provided by operating activities:		
Operating loss	$ (11,274)	$ (138,381)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Increase (decrease) in accounts receivable	187,688	(975,335)
Increase in accounts payable	39,020	1,053,858
Increase in other accrued liabilities	106,311	-
Increase in compensated absence	254	-
Increase in claims payable	-	323,059
Net cash provided by operating activities	$ 321,999	$ 263,201

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

CITY OF ALPHARETTA, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

ASSETS	Fiduciary Funds
Cash	$ 1,917,539
Accounts receivable	1,091,981
Investments:	
U.S. Treasuries	8,102,566
U.S. Agencies	9,760,342
Corporate and Foreign Agencies	11,555,879
Common Equity Securities	88,666,853
Equity Mutual Funds	1,320,742
Exchange Traded Funds	776,305
Total assets	123,192,207
LIABILITIES	
Accounts payable	1,211,690
Total liabilities	1,211,690
NET POSITION	
Restricted for:	
Pensions	110,771,794
Postemployment benefits other than pensions	11,208,723
Net position restricted for retiree benefits	$ 121,980,517

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

CITY OF ALPHARETTA, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Fiduciary Funds
ADDITIONS	
Contributions:	
Employee contributions	$ 314,604
Employer contributions	4,706,376
Total contributions	5,020,980
Investment income:	
Net appreciation of fair value of investments	11,565,411
Interest and dividends	2,893,207
Less investment expense	(89,583)
Net investment income	14,369,035
Total additions	19,390,015
DEDUCTIONS	
Benefit payments	5,244,227
Administrative expenses	767,688
Total deductions	6,011,915
Change in net position	13,378,100
NET POSITION RESTRICTED FOR RETIREE BENEFITS	
Beginning of year	108,602,417
End of year	$ 121,980,517

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting entity

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

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

B. Government-wide and fund financial statements

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

The City reports the following major governmental funds:

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

The City reports the following major proprietary fund:

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

The City also reports the following fund types:

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

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

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance/net position

1. Cash, cash equivalents, and investments

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance/net position (Continued)

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

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

2. Receivables and payables

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

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

3. Prepaid items

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance/net position (Continued)

4. Restricted assets

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

5. Capital assets

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

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

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

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance/net position (Continued)

6. Subscription-based information technology arrangements

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

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

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

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

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

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

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

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

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance/net position (Continued)

7. Deferred outflows/inflows of resources

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

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance/net position (Continued)

8. Compensated absences

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

9. Long-term obligations

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

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

10. Pensions

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance/net position (Continued)

11. OPEB

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

12. Fund balance/net position

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

Fund balances are classified as follows:

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

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

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by a formal vote of the City Council. Only the City Council may modify or rescind the commitment. The City's Council would effectively commit fund balance through the approval of an ordinance; however, there are no commitments as of the fiscal year ended June 30, 2025.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance/net position (Continued)

12. Fund balance/net position (Continued)

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

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

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

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

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

13. Management estimates

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities are not due and payable in the current period and therefore are not reported in the funds." The details of this $129,831,162 difference are as follows:

Bonds payable	$ (113,445,000)
Plus: Issuance premium	(5,887,449)
Deferred charge on refunding	59,287
Financed purchases payable	(5,093,735)
Subscription-based information technology arrangements	(281,905)
Accrued interest payable	(486,176)
Arbitrage rebate liability	(1,642,532)
Claims payable	(800,000)
Compensated absences	(3,053,652)
Net adjustment to reduce *fund balance - total governmental funds* to arrive at *net position - governmental activities*	$ (130,631,162)

Another element of that reconciliation explains that "Net pension liability is not due and payable in the current period and is therefore not reported in governmental funds, along with related amounts." The details of this $24,768,280 difference are as follows:

Net pension liability	$ (26,396,076)
Deferred outflows of resources:	
Difference between expected and actual experience	6,378,096
Deferred inflows of resources:	
Difference between expected and actual experience	(2,286,209)
Assumption changes in plan	(100,833)
Net difference between projected and actual investment earnings - pensions	(2,363,258)
Net adjustment to reduce *fund balance - total governmental funds* to arrive at *net position - governmental activities*	$ (24,768,280)

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

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

Another element of that reconciliation explains that "Net OPEB liability (asset) is not due and payable in the current period and is therefore not reported in governmental funds, along with related amounts." The details of this $288,442 difference are as follows:

Net OPEB asset	$	77,849
Deferred outflows of resources:		
Difference between expected and actual experience		21,089
Assumption changes in plan		36,031
Deferred inflow of resources:		
Difference between expected and actual experience		(86,296)
Assumption changes in plan		(114,459)
Net difference between projected and actual investment earnings - OPEB		(222,656)
Net adjustment to reduce *fund balance - total governmental funds* to arrive at *net position - governmental activities*	$	(288,442)

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and change in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense." The details of this $12,199,196 difference are as follows:

Capital outlay	$	22,817,875
Depreciation and amortization expense		(10,618,679)
Net adjustment to increase *net changes in fund balances - total governmental funds* to arrive at *change in net position of governmental activities*	$	12,199,196

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

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

Another element of that reconciliation states that "The net effect of various miscellaneous transactions involving capital assets (i.e., sales and disposals) is to reduce net position." The details of this $209,020 difference are as follows:

In the statement of activities, only the gain or loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets sold.	$ (209,020)
Net adjustment to reduce *net changes in fund balances - total governmental funds* to arrive at *change in net position of governmental activities*	$ (209,020)

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details of this $3,675,930 difference are as follows:

Compensated absences	$ 89,196
Arbitrage rebate liability	1,642,532
Accrued interest	(101,864)
OPEB expense	(124,776)
Pension expense	2,170,842
Net adjustment to increase *net changes in fund balances - total governmental funds* to arrive at *change in net position of governmental activities*	$ 3,675,930

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

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

Another element of that reconciliation states that "The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this $6,446,807 difference are as follows:

Principal repayments:		
Bonds payable	$	4,405,000
Financed purchase payable		880,940
Subscription-based information technology arrangements		326,559
Amortization of deferred gain on refunding		71,969
Amortization of deferred charges on refunding		(131,255)
Amortization of bond premium		893,594
Net adjustment to increase *net changes in fund balances - total governmental funds* to arrive at *change in net position of governmental activities*	$	6,446,807

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary information

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

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

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

A. Budgetary information (Continued)

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

IV. DETAILED NOTES ON ALL FUNDS

A. Cash, cash equivalents, and investments

Primary government

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

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

IV. DETAILED NOTES ON ALL FUNDS (Continued)

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

As of June 30, 2025, the City of Alpharetta had the following cash equivalents and investments:

Investment	Fitch/ Standards & Poor Rating	Weighted Average Maturity	Fair Value
Georgia Fund 1	AAAf	51 days	$ 122,925,321
U.S. Treasuries and Agencies	AA+	2.78 years	25,544,629
Fidelity Money Market	NA	-	251,054
Deposits with Financial Institution	NA	-	6,286,902
Total			$ 155,007,906
As reported in the Statement of Net Position			
Cash and Cash Equivalents			$ 103,707,041
Restricted Cash and Cash Equivalents			25,508,075
Investments			25,792,790
Total			$ 155,007,906

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

Fair value measurements. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurements as of June 30, 2025:

Investment	Level 1	Level 2	Level 3	Fair Value
Investments by Fair Value Level				
Fidelity Treasury Money Market Mutual Fund	$ 251,054	$ -	$ -	$ 251,054
U.S. Treasuries and Agencies	-	25,544,629	-	25,544,629
Total Investments by Fair Value Level	$ 251,054	$ 25,544,629	$ -	$ 25,795,683

The Fidelity Treasury money market mutual fund classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those investments. The United States treasuries and agencies classified in Level 2 are valued using a matrix-pricing technique based on the securities' relationship to benchmark quoted prices.

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

IV. DETAILED NOTES ON ALL FUNDS (Continued)

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

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

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

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

Custodial credit risk – deposits: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits to be collateralized by depository insurance or pledged securities. Amounts that exceed standard depository insurance limits are required to be collateralized either: (1) individually by the financial institutions through pledged obligations of the U.S. Government, obligations backed by the full faith and credit of the U.S. Government, obligations of the State of Georgia or other states, or obligations of counties, municipalities, or public authorities of the State of Georgia, or (2) participation in the State of Georgia Secure Deposit Program. As of June 30, 2025, all of the City's bank balances were insured or collateralized as defined by GASB and state statutes.

IV. DETAILED NOTES ON ALL FUNDS (Continued)

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

Pension Plan Trust Fund

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

The City's Pension Plan Trust Fund's policy specifies a target asset allocation mix to guide the pursuit of an optimal level of risk in relation to obtaining the long-term average annual return target of 7.50%. This asset allocation mix is as follows: Total Fixed-Income targeted at 23%, with an acceptable range of 23% to 26%; Domestic Equities targeted at 47%, with an acceptable range of 42% to 52%, International Equities targeted at 20%, with an acceptable range of 17% to 23%, Alternatives (Private Real Estate) targeted at 10%, with an acceptable range of 0% to 10%.

As of June 30, 2025, the Pension Plan Trust Fund had $110,594,018 invested in the following types of investments:

Investment	Fair Value	S&P Rating	Average Maturity
Money Market Funds	$ 1,732,513	NR	-
U.S. Treasuries	7,175,007	NR	3.090
U.S. Government Agencies	9,678,717	NR	2.874
Corporate Bonds - Domestic	6,967,173	BBB- to AAA	1.628
Corporate Bonds - Foreign	337,973	BBB- to BBB+	0.053
Corporate Bonds - Variable	2,372,488	BBB- to A	0.577
Common Equity Securities	80,257,405	NR	-
Mutual Funds - ETF Equity	752,000	NR	-
Mutual Funds	1,320,742	NR	-
Total	$ 110,594,018		

IV. DETAILED NOTES ON ALL FUNDS (Continued)

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

Pension Plan Trust Fund (Continued)

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

Concentration: On June 30, 2025, the Pension Plan Trust Fund did not have any debt or equity investments in any one organization, other than those issued by the U.S. Government, which represented greater than 5% of Plan fiduciary net position.

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

Fair value measurements. The Plan has the following recurring fair value measurements, broken into the fair value hierarchy, as of June 30, 2025:

Investment	Level 1	Level 2	Level 3	Fair Value
Investments by Fair Value Level				
U.S Treasuries	$ -	$ 7,175,007	$ -	$ 7,175,007
Money Market Funds	1,732,513	-	-	1,732,513
U.S. Government Agencies	-	9,678,717	-	9,678,717
Common Equity Securities	76,408,369	-	3,849,036	80,257,405
Mutual Funds	1,320,742	-	-	1,320,742
Mutual Funds - ETF Equity	-	-	752,000	752,000
Corporate and Foreign Bonds	-	9,677,634	-	9,677,634
Total Investments by Fair Value Level	$ 79,461,624	$ 26,531,358	$ 752,000	$ 110,594,018

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

IV. DETAILED NOTES ON ALL FUNDS (Continued)

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

Pension Plan Trust Fund (Continued)

Rate of return: For the fiscal year ended June 30, 2025, the annual money-weighted rate of return on the Pension Trust Fund investments, net of investment expenses, was 13.19%. Over the trailing 3-year period through June 30, 2025, the Pension Fund's annualized money-weighted rate of return has averaged 11.91% net of investment expenses. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

OPEB Plan Trust Fund

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

The City's Retiree Health Benefit Plan's policy specifies a target asset allocation mix to guide the pursuit of an optimal level of risk in relation to obtaining the long-term average annual return target of 7.50%. This asset allocation mix is as follows: Total Fixed-Income targeted at 25%, with an acceptable range of 20% to 30%; Domestic Equities targeted at 53%, with an acceptable range of 42% to 64%, International Equities targeted at 22%, with an acceptable range of 17% to 27%.

As of June 30, 2025, the OPEB Plan Trust Fund had $752,018 invested in the following types of investments:

Investment	Fair Value	S&P Rating	Average Maturity
Money Market Funds	$ 10,030	NR	-
U.S. Treasuries	52,588	NR	0.710
U.S. Government Agencies	4,535	NR	0.839
Corporate Bonds - Domestic	80,539	BBB- to A-	1.138
Corporate Bonds - Variable	20,636	BBB+ to A+	0.300
Common Equity Securities	581,828	NR	-
Mutual Funds - ETF Equity	1,862	NR	-
Total	$ 752,018		

IV. DETAILED NOTES ON ALL FUNDS (Continued)

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

OPEB Plan Trust Fund (Continued)

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

Concentration: On June 30, 2025, the OPEB Plan Trust Fund did not have any debt or equity investments in any one organization, other than those issued by the U.S. Government, which represented greater than 5% of OPEB Plan fiduciary net position.

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

Fair value measurements. The Plan has the following recurring fair value measurements, broken into the fair value hierarchy, as of June 30, 2025:

Investment	Level 1	Level 2	Level 3	Fair Value
Investments by Fair Value Level				
U.S. Treasuries	$ -	$ 52,588	$ -	$ 52,588
U.S. Government Agencies	-	4,535	-	4,535
Money Market Funds	10,030	-	-	10,030
Common Equity Securities	581,828	-	-	581,828
Mutual Funds - ETF Equity	1,862	-	-	1,862
Corporate and Foreign Bonds	-	101,175	-	101,175
Total Investments by Fair Value Level	$ 593,720	$ 158,298	$ -	$ 752,018

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

Rate of return: For the fiscal year ended June 30, 2025, the annual money-weighted rate of return on the Retiree Health Benefit Plan's investments, net of investment expenses, was 0.80%. Over the trailing 3-year period through June 30, 2025, the Health Benefit Plan Fund's annualized money-weighted rate of return has averaged 16.43% net of investment expenses. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

IV. DETAILED NOTES ON ALL FUNDS (Continued)

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

OPEB Retirement Reimbursement Plan Fund

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

The City's Retiree Health Reimbursement Plan's policy specifies a target asset allocation mix to guide the pursuit of an optimal level of risk in relation to obtaining the long-term average annual return target of 7.50%. This asset allocation mix is as follows: Total Fixed-Income targeted at 25%, with an acceptable range of 21% to 31%; Domestic Equities targeted at 52%, with an acceptable range of 42.5% to 61.5%, International Equities targeted at 22%, with an acceptable range of 17% to 27%.

As of June 30, 2025, the OPEB Retirement Reimbursement Plan Trust Fund had $10,756,891 invested in the following types of investments:

Investment	Fair Value	S&P Rating	Average Maturity
Money Market Funds	$ 177,697	NR	-
U.S. Treasuries	874,971	NR	0.684
U.S. Government Agencies	77,090	NR	0.827
Corporate Bonds - Domestic	1,415,250	BBB- to A+	1.151
Corporate Bonds - Variable	361,820	BBB+ to A+	0.303
Common Equity Securities	7,827,620	NR	-
Mutual Funds - ETF Equity	22,443	NR	-
Total	$ 10,756,891		

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

IV. DETAILED NOTES ON ALL FUNDS (Continued)

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

OPEB Retirement Reimbursement Plan Fund (Continued)

Concentration: On June 30, 2025, the OPEB Plan Retirement Reimbursement Plan Trust Fund did not have any debt or equity investments in any one organization, other than those issued by the U.S. Government, which represented greater than 5% of OPEB Retirement Reimbursement Plan fiduciary net position.

Fair value measurements. The OPEB Retirement Reimbursement Plan has the following recurring fair value measurements, broken into the fair value hierarchy, as of June 30, 2025:

Investment	Level 1	Level 2	Level 3	Fair Value
Investments by Fair Value Level				
U.S. Treasuries	$ -	$ 874,971	$ -	$ 874,971
U.S. Government Agencies	-	77,090	-	77,090
Money Market Funds	177,697	-	-	177,697
Common Equity Securities	7,827,620	-	-	7,827,620
Mutual Funds - ETF Equity	22,443	-	-	22,443
Corporate and Foreign Bonds	-	1,777,070	-	1,777,070
Total Investments by Fair Value Level	$ 8,027,760	$ 2,729,131	$ -	$ 10,756,891

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

Rate of return: For the fiscal year ended June 30, 2025, the annual money-weighted rate of return on the Retiree Health Reimbursement Plan's investments, net of investment expenses, was 15.38%. Over the trailing 3 year period through June 30, 2025, the Health Reimbursement Plan Fund's annualized money-weighted rate of return has averaged 15.68% net of investment expenses. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

IV. DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables

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

	General	Capital Projects	2022 T-SPLOST	Nonmajor	Solid Waste	Internal Service
Receivables						
Taxes	$ 3,462,227	$ -	$ -	$ 1,005,166	$ -	$ -
Accounts	2,166,278	30,000	-	526,730	357,141	2,173,806
Intergovernmental	10,998	217,707	1,301,634	283,831	-	-
Gross receivables	5,639,503	247,707	1,301,634	1,815,727	357,141	2,173,806
Less allowance for uncollectibles	(1,009,110)	-	-	(74,228)	(123,280)	-
Total	$ 4,630,393	$ 247,707	$ 1,301,634	$ 1,741,499	$ 233,861	$ 2,173,806

C. Capital assets

Capital asset activity for the fiscal year ended June 30, 2025 was as follows:

Primary government

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land and permanent improvements	$ 100,800,778	$ 1,862,489	$ -	$ -	$ 102,663,267
Construction in progress	36,508,272	14,640,698	-	(4,979,850)	46,169,120
Total assets, not being depreciated	137,309,050	16,503,187	-	(4,979,850)	148,832,387
Capital assets, being depreciated/amortized:					
Improvements	42,185,272	3,411,955	(759,561)	4,671,430	49,509,096
Infrastructure	272,705,107	591,393	-	-	273,296,500
Buildings	86,324,604	156,835	-	-	86,481,439
SBITAs	1,021,733	-	-	-	1,021,733
Machinery and equipment	33,500,766	2,154,505	(1,383,063)	308,420	34,580,628
Total assets, being depreciated/ amortized	435,737,482	6,314,688	(2,142,624)	4,979,850	444,889,396
Less accumulated depreciation/amortization for:					
Improvements	(29,011,445)	(1,146,608)	-	-	(30,158,053)
Infrastructure	(112,511,366)	(4,769,679)	-	-	(117,281,045)
Buildings	(30,054,430)	(1,950,741)	-	-	(32,005,171)
SBITAs	(399,166)	(340,578)	-	-	(739,744)
Machinery and equipment	(21,953,116)	(2,411,073)	1,933,604	-	(22,430,585)
Total accumulated depreciation/ amortization	(193,929,523)	(10,618,679)	1,933,604	-	(202,614,598)
Total assets, being depreciated/ amortized, net	241,807,959	(4,303,991)	(209,020)	4,979,850	242,274,798
Governmental activities capital assets, net	$ 379,117,009	$ 12,199,196	$ (209,020)	$ -	$ 391,107,185

IV. DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital assets (Continued)

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

Governmental activities:	
General government	$ 4,130,153
Public safety	2,319,841
Public works	2,310,476
Culture and recreation	1,604,941
Community development	253,268
Total depreciation expense - governmental activities	$ 10,618,679

Construction commitments

The City has active construction projects as of June 30, 2025. The projects include street construction in areas with high congestion and commute times, sidewalks and pedestrian pathways in areas previously void of such amenities, park improvements, and the construction of general administration facilities. At fiscal year end, the City's commitments with contractors include:

Project	Spent to Date	Remaining Commitment
Park, recreation, and art improvements	$ 4,163,981	$ 64,494
Sidewalk and pedestrian projects	12,508,605	139,664
Street and transportation improvements	81,925,772	26,139,740
Public safety facilities	253,277	233,834
Machinery, equipment, and technology	20,544,895	2,040,166
Economic development	203,259	189,100
General administrative facilities	303,045	202,022
Total	$ 119,902,834	$ 29,009,020

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

IV. DETAILED NOTES ON ALL FUNDS (Continued)

D. Subscription-based information technology arrangements

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities				
Subscription assets:				
Subscription assets, being amortized				
Software subscriptions	$ 1,021,733	$ -	$ -	$ 1,021,733
Total subscription assets	1,021,733	-	-	1,021,733
Less accumulated amortization				
Software subscriptions	(399,166)	(340,578)	-	(739,744)
Total accumulated amortization	(399,166)	(340,578)	-	(739,744)
Total subscription assets	$ 622,567	$ (340,578)	$ -	$ 281,989

Amortization expense of $340,578 was charged to the general government function.

E. Interfund receivables, payables, and transfers

The composition of due to/from other fund balances as of June 30, 2025, is as follows:

Receivable fund	Payable fund	Amount
General Fund	Nonmajor Governmental Funds	$ 354,688

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

Interfund transfers for the fiscal year ended June 30, 2025:

Transfers in	Transfers out	Amount
General Fund	Nonmajor Governmental Funds	$ 3,477,779
Capital Project Fund	General Fund	11,843,416
Nonmajor Governmental Funds	General Fund	1,604,364
		$ 16,925,559

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

IV. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt

General obligation bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. The general obligation bonds issued are for governmental activities. The original amount of general obligation bonds issued as of June 30, 2025 is $113,660,000.

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

The reacquisition price exceeded the net carrying amount of the old debt by $1,706,316. This amount is being amortized over the remaining life of the refunded debt. The current balance of the deferred charge resulting from the reacquisition price exceeding the net carrying amount of the old debt is $131,255. The advance refunding was undertaken to reduce total debt service payments by $960,303 and resulted in an economic gain and a present value of cash flow savings of $846,536. The 2006 General Obligation Bonds were called and paid in full in November 2016 and there are no outstanding balances at June 30, 2025.

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

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

The net carrying amount of the old debt exceeds the reacquisition price by $503,781. This amount is being amortized over the remaining life of the refunding debt. The current balance of the deferred gain resulting from the net carrying amount of the old debt exceeding the reacquisition price is $71,968. The current refunding was undertaken to reduce total debt service payments by $4,711,528 and resulted in an economic gain and a present value of cash flow savings of $3,316,612. The 2012 General Obligation Bonds were called and paid in full in April 2020 and there are no outstanding balances at June 30, 2025.

IV. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt (Continued)

General obligation bonds (Continued)

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

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

Purpose	Maturity	Interest Rates	Amount
Partial Refunding of Series 2006 Bonds	May 2026	2.34%	$ 1,850,000
Road, Parks, and Recreation Improvements	May 2041	2.0 - 5.0%	46,740,000
Refunding of Series 2012	May 2032	3.0 - 5.0%	16,500,000
Road, Parks, and Recreation Improvements	May 2046	3.0 - 5.0%	25,305,000
			$ 90,395,000

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

	Governmental Activities		
Fiscal Year Ending June 30,	**Principal**	**Interest**	**Total**
2026	$ 3,540,000	$ 3,070,545	$ 6,610,545
2027	3,745,000	2,948,255	6,693,255
2028	3,940,000	2,778,105	6,718,105
2029	4,170,000	2,598,655	6,768,655
2030	4,400,000	2,408,755	6,808,755
2031-2035	26,345,000	9,053,913	35,398,913
2036-2040	30,475,000	4,674,298	35,149,298
2041-2045	12,195,000	1,030,633	13,225,633
2046	1,585,000	47,550	1,632,550
Total	$ 90,395,000	$ 28,610,709	$ 119,005,709

Arbitrage rebate

The arbitrage rebate liability is treated as a claim or judgment upon occurrence. The City's 2022 Bonds are subject to Section 148 of the Internal Revenue Code which requires that interest earned on proceeds from tax-exempt debt be rebated to the Federal government to the extent that those earnings exceed the interest cost on the related tax-exempt debt. At June 30, 2025, the City recognized an arbitrage rebate liability of $1,642,532.

IV. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt (Continued)

Revenue bonds

During fiscal year 2013, the Development Authority of Alpharetta issued $4,130,000 of revenue bonds to finance the construction of an educational facility in the City of Alpharetta for Gwinnett Technical College. The 2013 Series Bonds were issued with interest rates from 2% to 3.5% and a maturity date of May 1, 2033. The bonds are payable on May 1 and November 1, serially to fiscal year 2033. As of June 30, 2025, the outstanding amount on the bond is $1,995,000.

During fiscal year 2016, the Development Authority of Alpharetta issued $24,720,000 of revenue bonds to finance the construction of a conference center. The 2016 Series Bonds were issued with interest rates from 2% to 5.0% and a maturity date of May 1, 2041. The bonds are payable on May 1 and November 1, serially to fiscal year 2041. As of June 30, 2025, the outstanding amount on the bond is $21,055,000.

The annual requirements to amortize the Development Authority's revenue bonds outstanding as of June 30, 2025 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 1,065,000	$ 674,778	$ 1,739,778
2027	1,140,000	626,028	1,766,028
2028	1,195,000	600,640	1,795,640
2029	1,255,000	573,803	1,828,803
2030	1,310,000	544,378	1,854,378
2031-2035	7,050,000	2,139,115	9,189,115
2036-2040	8,145,000	1,041,600	9,186,600
2041	1,890,000	56,700	1,946,700
Total	$ 23,050,000	$ 6,257,042	$ 29,307,042

Financed purchases – direct borrowing

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

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

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

IV. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt (Continued)

Financed purchases – direct borrowing (Continued)

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

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

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

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

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 893,674	$ 111,434	$ 1,005,108
2027	757,844	98,280	856,124
2028	631,932	95,614	727,546
2029	648,501	79,046	727,547
2030	439,513	62,027	501,540
2031-2035	1,722,271	149,490	1,871,761
Total	$ 5,093,735	$ 595,891	$ 5,689,626

IV. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt (Continued)

Financed purchases – direct borrowing (Continued)

As of June 30, 2025, the City had $9,884,720 of machinery and equipment under financed purchase agreements with accumulated depreciation of $4,567,963. The amortization expense of $554,302 for the financed purchases is included in depreciation expense.

Subscription-based information technology arrangements (SBITAs)

In July 2022, the City entered into a contract for the use of GIS tools software with a term of 3 years. An initial liability was recorded in the amount of $175,764. As of June 30, 2025, the total liability has been paid.

In July 2023, the City entered into a contract for the use of Microsoft software with a term of 3 years. An initial liability was recorded in the amount of $845,969. As of June 30, 2025, the value of the liability is $281,905. The City is required to make annual fixed payments of $290,479 The imputed interest rate is 3.30%.

Principal and interest requirements to maturity for the SBITAs as of June 30, 2025, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 281,905	$ 8,574	$ 290,479

IV. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt (Continued)

Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	$ 93,815,000	$ -	$ (3,420,000)	$ 90,395,000	$ 3,540,000
Plus issuance premium	6,171,090	-	(831,208)	5,339,882	-
Net bonds payable	99,986,090	-	(4,251,208)	95,734,882	3,540,000
Revenue bonds payable	24,035,000	-	(985,000)	23,050,000	1,065,000
Plus issuance premium	609,953	-	(62,386)	547,567	-
Net bonds payable	24,644,953	-	(1,047,386)	23,597,567	1,065,000
Financed purchases payable	5,974,675	-	(880,940)	5,093,735	893,674
SBITAs	608,464	-	(326,559)	281,905	281,905
Net pension liability	27,168,981	15,666,723	(16,439,628)	26,396,076	-
Claims and judgments	2,127,226	7,851,251	(6,728,192)	3,250,285	1,794,178
Compensated absences	2,964,456	5,751,962	(5,662,766)	3,053,652	2,565,067
Governmental activity Long-term liabilities	$ 163,474,845	$ 29,269,936	$ (35,336,679)	$ 157,408,102	$ 10,139,824

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities:					
Compensated absences	$ 317	$ 6,607	$ (6,353)	$ 571	$ 571
Business-type activity Long-term liabilities	$ 317	$ 6,607	$ (6,353)	$ 571	$ 571

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

Legal debt margin

The City is subject to a debt limit that is 10% of the total assessed value. At June 30, 2025, that amount was $890,756,854. As of June 30, 2025, the total outstanding debt applicable to the debt limit was $94,383,167 which is 10.60% of the total debt limit.

V. OTHER INFORMATION

A. Risk management

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

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

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

	Fiscal Year Ended June 30, 2025	Fiscal Year Ended June 30, 2024
Unpaid claims, beginning of fiscal year	**$ 862,037**	$ 856,230
Claims incurred	**745,000**	529,000
Claims paid	**(443,350)**	(523,193)
Unpaid claims, end of fiscal year	**$ 1,163,687**	$ 862,037

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

V. OTHER INFORMATION (Continued)

A. Risk management (Continued)

	Fiscal Year Ended June 30, 2025	Fiscal Year Ended June 30, 2024
Unpaid claims, beginning of fiscal year	**$ 1,265,189**	$ 1,095,774
Claims incurred	**6,306,251**	5,941,927
Claims paid	**(6,284,842)**	(5,772,512)
Unpaid claims, end of fiscal year	**$ 1,286,598**	$ 1,265,189

B. Contingent liabilities

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

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

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

Capital Projects Fund	**$** 11,633,416
2017 T-SPLOST Fund	3,966,283
General	11,610
Grant Capital Fund	1,948,363
Nonmajor governmental funds	2,147,293

C. Related organizations

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

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

V. OTHER INFORMATION (Continued)

C. Related organizations (Continued)

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

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

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

The Authority was created by the cities contributing a predetermined capital amount necessary to fund the construction and equipping of the radio system. In accordance with GASB Statement No. 14, *The Financial Reporting Entity*, the Authority was determined to be a joint venture; however, the City does not have an equity interest in the joint venture. Of the estimated $16 million required to initially capitalize the Authority, the City of Alpharetta is responsible for approximately $3.7 million pursuant to the intergovernmental agreement between the cities. For the fiscal year ended June 30, 2025, the City of Alpharetta contributed $616,124 to the Authority. Separate financial statements may be obtained from the City of Sandy Springs, who has been contracted by the Authority to serve as the accountants, at 1 Galambos Way, Sandy Springs, Georgia 30328.

V. OTHER INFORMATION (Continued)

D. Retirement plans

1. Defined Benefit Pension Plan – Combined Plan

Plan administration. The City of Alpharetta maintains a single-employer defined benefit pension plan, comprised of the City of Alpharetta Regular Defined Benefit Pension Plan (the "Regular Plan") and the City of Alpharetta Enhanced Defined Benefit Pension Plan (the "Enhanced Plan" or in combination the "Plans"), for the employees of the City of Alpharetta. For all reporting, funding, accounting and actuarial purposes, the Plans have been merged into a single plan, The City of Alpharetta Combined Defined Benefit Plan (the "Combined Plan") effective July 1, 2011 whereby the Plan assets are accumulated in aggregate and may legally be used to pay any benefits to any of the combined Plan members or beneficiaries. The Combined Plan is administered by a Board of Trustees, who has executed trust agreements with a financial institution to hold, manage, invest, and distribute contributions in accordance with the provisions of the Plans. The Board of Trustees consists of five members, the City Administrator, City Council member liaison to the Finance Department, the Finance Director, the City Attorney, and the Mayor's designee. Benefit provisions are established and may be amended by the City Council. Annual contributions are determined through an actuarial valuation of the Combined Plan and are approved by City Council as part of the annual budgeting process. The Plans are closed to new entrants. The Regular Plan is funded by the City only while the Enhanced Plan is funded by both the City and the Plan participants.

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

Plan membership. At January 1, 2025, the date of the most recent actuarial valuation, there were 519 participants consisting of the following:

Retirees and beneficiaries currently receiving benefits	217
Vested terminated employees not yet receiving benefits	150
Active employees	152
	519

V. OTHER INFORMATION (Continued)

D. Retirement plans (Continued)

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

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

Contributions. For the Regular Plan, only the City makes contributions. For the Enhanced Plan, both the City and the Employees (at 2.5% of payroll) make contributions to the Plan. For fiscal year 2025, employees contributed $314,604 to the Enhanced Plan. The City is required to contribute at an actuarially determined rate: the contribution rate for 2025 was 21.78% of payroll for the Combined Plan. The annual required contributions for the current fiscal year were determined as part of the January 1, 2025 actuarial valuations using the projected unit credit method. The actuarial assumptions included (a) a rate of return on the investments of present and future assets of 7.5% per year, compounded annually and net of investment expenses and (b) projected salary increases of 2.10% - 4.20% per year, adjusted for employee age, which includes 2.5% for inflation.

V. OTHER INFORMATION (Continued)

D. Retirement plans (Continued)

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

Financial statements. As of June 30, 2025, the Combined Plan's statement of fiduciary net position was as follows:

Assets		
Cash	$	1,732,513
Accounts receivable		837,098
Investments		
U.S. Treasuries		7,175,007
U.S. agencies		9,678,717
Corporate and foreign bonds		9,677,634
Common equity securities		80,257,405
Mutual funds		1,320,742
Mutual funds - ETF equity		752,000
Total assets		111,431,116
Liabilities		
Accounts payable		659,322
Fiduciary net position		
Restricted for pension benefits	$	110,771,794

For the fiscal year ended June 30, 2025, the Combined Plan's statement of changes in fiduciary net position was as follows:

Additions		
Contributions		
Employee	$	314,604
Employer		3,717,940
Total contributions		4,032,544
Investment earnings		
Net appreciation of fair value		10,466,524
Interest and dividends		2,632,558
Less investment expense		(116,026)
Net investment income		12,983,056
Deductions		
Benefit payments		5,198,959
Administrative expenses		658,252
Total deductions		5,857,211
Change in net position		11,158,389
Fiduciary net position - beginning		99,613,405
Fiduciary net position - ending	$	110,771,794

V. OTHER INFORMATION (Continued)

D. Retirement plans (Continued)

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

Actuarial assumptions. The total pension liability was determined by an actuarial valuation as of January 1, 2025 with update procedures performed by the actuary to rollforward to the total pension liability measured as of June 30, 2025. The following actuarial assumptions applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the January 1, 2025 valuation were based on the results of the most recent experience study which was performed in April 2015, taking into account ten years of data experience.

V. OTHER INFORMATION (Continued)

D. Retirement plans (Continued)

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

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2025 are: Equities – 50%, International Equities – 15%, Fixed-Income – 30%, and Alternatives – 5%.

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

Changes in the net pension liability of the City. The changes in the components of the net pension liability of the City for the fiscal year ended June 30, 2025, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 6/30/24	**$ 126,782,386**	**$ 99,613,405**	**$ 27,168,981**
Changes for the fiscal year:			
Service cost	1,248,348	-	1,248,348
Interest	9,413,263	-	9,413,263
Differences between expected and actual experience	4,922,530	-	4,922,530
Assumption changes	-	-	-
Contributions - employer	-	3,717,940	(3,717,940)
Contributions - employee	-	314,604	(314,604)
Net investment income	-	12,407,084	(12,407,084)
Benefit payments, including refunds of employee contributions	(5,198,657)	(5,198,657)	-
Administrative expense	-	(82,582)	82,582
Net Changes	10,385,484	11,158,389	(772,905)
Balances at 6/30/2025	**$ 137,167,870**	**$ 110,771,794**	**$ 26,396,076**

The Plan's fiduciary net position as a percentage of the total pension liability 80.8%

V. OTHER INFORMATION (Continued)

D. Retirement plans (Continued)

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

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

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

1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
$ 44,628,763	$ 26,396,076	$ 11,128,329

Pension expense, deferred outflows of resources, and deferred inflows of resources related to pensions

For the fiscal year ended June 30, 2025, the City recognized pension expense of $5,888,782. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 6,378,096	$ 2,286,209
Changes in assumptions	-	100,833
Net difference between projected and actual earnings on pension plan investments	-	2,363,258
Total	$ 6,378,096	$ 4,750,300

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

Fiscal Year Ending June 30:	
2026	$ 5,107,307
2027	(1,115,945)
2028	(1,396,481)
2029	(967,085)
	$ 1,627,796

V. OTHER INFORMATION (Continued)

D. Retirement plans (Continued)

1. Defined Contribution Plan

Plan description and funding requirements. The City maintains a supplemental retirement plan for all employees entitled to the deferred compensation plan, a single-employer, defined contribution plan. Both full-time and part-time employees of the City are eligible to participate. This Plan is administered by Transamerica as a 401(a) and 457 Plan, as defined by the Internal Revenue Service. At June 30, 2025, there were 467 employees and 383 participants in the 401(a) Plan and 534 employees and 446 participants in the 457 Plan. Plan provisions and contribution requirements are established and may be amended by the City Council (the "Board").

Employees may elect to contribute a portion of their pay, not to exceed the IRS guidelines, into the 457 Plan. Upon completion of one year of employment for full-time employees and three years of employment for part-time employees, the City will match the employee's contribution, up to 5% of the employee's annual salary, into the 401(a) Plan. Additionally, the City is required to contribute 10% of the annual salary of all employees hired subsequent to June 30, 2009. The City Council has the ability to amend the Plan provisions. For the fiscal year ended June 30, 2025, the City's contribution to the 401(a) Plan was $3,983,338. The amount contributed by employees into the 457 Plan was $3,553,174.

E. Other postemployment benefits

1. Defined Benefit Plan

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

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

Active participants	-
Retirees and beneficiaries currently receiving benefits	4
Total	4

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

1. Defined Benefit Plan (Continued)

Contributions. The City Council has the authority to establish and amend the contribution requirements of plan members. The Council establishes rates based on an actuarially determined rate. For the year ended June 30, 2025, the City's average contribution rate was 0% of covered payroll. Plan members are not required to contribute to the plan. The City's contribution is dependent on the employee's number of years of creditable service. Retirees pay 100% of the blended premium afforded to the City. The Council may amend the benefit provisions.

Financial statements. As of June 30, 2025, the City of Alpharetta Retiree Benefit Plan's statement of fiduciary net position was as follows:

Assets		
Cash	$	10,030
Accounts receivable		12,081
Investments		
U.S. Treasuries and agencies		57,123
Corporate and foreign bonds		101,175
Common equity securities		581,828
Mutual funds - ETF equity		1,862
Total assets		764,099
Liabilities		
Accounts payable		365,347
Fiduciary net position		
Restricted for pension benefits	$	398,752

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

1. Defined Benefit Plan (Continued)

For the fiscal year ended June 30, 2025, the City of Alpharetta Retiree Benefit Plan's statement of changes in fiduciary net position was as follows:

Additions	
Contributions	
Employer	$ -
Other	-
Total contributions	-
Investment earnings	
Net depreciation of fair value	(11,511)
Interest and dividends	17,935
Less investment expense	(1,376)
Net investment income	5,048
Deductions	
Benefit payments	39,983
Administrative expenses	17,116
Transfers	216,579
Total deductions	273,678
Change in net position	(268,630)
Fiduciary net position - beginning	667,382
Fiduciary net position - ending	$ 398,752

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

Net OPEB liability (asset) of the City

Changes in net OPEB liability (asset) of the City. The City's Net OPEB liability (asset) was measured as of June 30, 2025, and the total OPEB liability used to calculate the Net OPEB liability (asset) was determined by an actuarial valuation as of July 1, 2024 with the actuary using standard techniques to rollforward the liability to the measurement date.

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

1. Defined Benefit Plan (Continued)

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

Discount Rate:	3.50%
Long-term expected rate of return on OPEB investments	3.5%, net of investment expense, including inflation
Healthcare Cost Trend Rate:	7.25% per annum, gradually decreasing to 3.50%
Inflation Rate:	2.50%
Salary increase:	2.10%-4.20% plus merit

The total OPEB liability was rolled forward to June 30, 2025, utilizing update procedures incorporating the actuarial assumptions.

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

The actuarial assumptions used in the July 1, 2024 valuation were based on the results of an actuarial experience study for the period ended December 31, 2005. The population is too small to justify a statistically significant result.

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

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

1. Defined Benefit Plan (Continued)

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

The components of the net OPEB liability (asset) of the City at June 30, 2025 were as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balances at 6/30/24	**$ 557,818**	**$ 667,382**	**$ (109,564)**
Changes for the Fiscal Year:			
Service cost	-	-	-
Interest	18,824	-	18,824
Differences between expected and actual experience	(215,756)	-	(215,756)
Changes of assumptions	-	-	-
Changes of benefit terms	-	-	-
Contributions - employer	-	-	-
Net investment income (loss)	-	(11,897)	11,897
Benefit payments, including refunds of employee contributions	(39,983)	(39,983)	-
Administrative expense	-	(171)	171
Other	-	(216,579)	216,579
Net Changes	(236,915)	(268,630)	31,715
Balances at 6/30/2025	**$ 320,903**	**$ 398,752**	**$ (77,849)**

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

1. Defined Benefit Plan (Continued)

Net OPEB liability (asset) of the City

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

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

	1% Decrease (2.50%)	Discount Rate (3.50%)	1% Increase (4.50%)
Net OPEB liability (asset)	$ 162,026	$ (77,849)	$ 156,260

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

	1% Decrease	Current Rates	1% Increase
Net OPEB liability (asset)	$ 156,800	$ (77,849)	$ 161,403

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2025 and the current sharing pattern of costs between employer and employee.

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

1. Defined Benefit Plan (Continued)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended June 30, 2025, the City recognized OPEB expense (revenue) of ($124,776). At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 21,089	$ 86,296
Change of assumptions	36,031	114,459
Net differences between expected and actual earnings on OPEB plan investments	-	222,656
Total	$ 57,120	$ 423,411

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

Year Ending June 30:	
2026	$ (67,216)
2027	(129,896)
2028	(102,922)
2029	(25,443)
2030	(23,216)
Thereafter	(17,598)
Total	$ (366,291)

2. Defined Contribution Plan

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

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

2. Defined Contribution Plan (Continued)

Full-time employees who terminate employment with a minimum of 15 years of service and reach the age of 55 will be eligible to receive a monthly health reimbursement benefit as periodically determined by the Board of Trustees. The monthly benefit is available to the participant to cover eligible medical expenses (of the participant or the participant's spouse or dependent) as defined under Section 213(d) of the IRS Code. The City funds this benefit at an amount equal to 2.5% of all employees' annual regular wages. The City Council has the ability to amend the Plan provisions. For the fiscal year ended June 30, 2025, the City's contribution to the plan was $988,436 (2.5% of the gross wages).

F. Hotel/Motel lodging tax

The City imposes a hotel/motel tax on lodging facilities within the City of Alpharetta. The tax is currently assessed at a rate of 8%. Revenues were $9,274,079 for the fiscal year ended June 30, 2025. Of this amount 97%, or $8,958,816, was expended. Expenditures of the tax were used to promote tourism as required by O.C.G.A. 48-13-51. A portion of the tax is being held to pay a portion of the debt service associated with the construction of the convention center in accordance with O.C.G.A. 48-13-50.

G. Tax abatements

For the year ended June 30, 2025, City's property tax revenues were reduced by $193,118 and $288,215 under agreements entered into by the City of Alpharetta Development Authority and Fulton County Development Authority, respectively. These authorities entered into agreements with various entities under the economic development laws of the State of Georgia which qualify for disclosure under GASB Statement No. 77, *Tax Abatement Disclosures.* Under the agreements, taxes on both real property and personal property are reduced based on investments made by the corporation to whom the incentives were offered as long as the corporation meets certain investment targets.

H. Conduit debt

To further the economic development in the City, the Development Authority has issued both traditional conduit tax-exempt private activity bonds (private activity bonds) for qualifying projects such as senior housing and bonds for title issued solely to provide property tax abatements (tax abatement bonds) to certain qualified developments. Neither the City nor the Development Authority, are liable for any conduit debt and neither make any form of commitment to make payments in the event of default. At June 30, 2025, the outstanding principal payable for conduit debt of both private activity bonds ($12,344,681) and tax abatement bonds ($612,145,402) total $624,490,083.

REQUIRED SUPPLEMENTARY INFORMATION

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

	2025	2024	2023	2022	2021
Total OPEB liability					
Service cost	$ -	$ -	$ 70,931	$ 72,776	$ 70,315
Interest on total OPEB liability	**18,824**	41,555	39,849	42,359	39,261
Differences between expected and actual experience	**(215,756)**	(92,467)	20,595	(27,767)	11,695
Changes of assumptions and other inputs	**-**	450,803	-	(117,781)	-
Benefit payments	**(39,983)**	(46,754)	(47,545)	(33,214)	(34,792)
Change of benefit terms	**-**	(1,005,987)	-	-	-
Net change in total OPEB liability	**(236,915)**	(652,850)	83,830	(63,627)	86,479
Total OPEB liability - beginning	**557,818**	1,210,668	1,126,838	1,190,465	1,103,986
Total OPEB liability - ending (a)	**$ 320,903**	$ 557,818	$ 1,210,668	$ 1,126,838	$ 1,190,465
Plan fiduciary net position					
Contributions - employer	**$ -**	$ -	$ 13,008	$ 12,600	$ 76,589
Net investment income (loss)	**5,048**	428,889	205,308	(248,400)	428,561
Benefit payments	**(39,983)**	(46,754)	(47,545)	(33,214)	(34,792)
Administrative expenses	**(17,116)**	(15,253)	(10,500)	(9,128)	(569)
Other changes	**(216,579)**	(1,475,506)	21,965	-	-
Net change in plan fiduciary net position	**(268,630)**	(1,108,624)	182,236	(278,142)	469,789
Plan fiduciary net position - beginning	**667,382**	1,776,006	1,593,770	1,871,912	1,402,123
Plan fiduciary net position - ending (b)	**$ 398,752**	$ 667,382	$ 1,776,006	$ 1,593,770	$ 1,871,912
City's net OPEB liability (asset) - ending (a) - (b)	**$ (77,849)**	$ (109,564)	$ (565,338)	$ (466,932)	$ (681,447)
Plan fiduciary net position as a percentage of the total OPEB liability	124.26%	119.64%	146.70%	141.44%	157.24%
Covered payroll	**$ -**	$ -	$ 31,151,293	$ 31,151,293	$ 26,593,414
Net OPEB liability (asset) as a percentage of covered payroll	**N/A**	N/A	-1.8%	-1.5%	-2.6%

	2020	2019	2018
Total OPEB liability			
Service cost	$ 91,360	$ 84,028	$ 56,869
Interest on total OPEB liability	42,465	38,813	38,402
Differences between expected and actual experience	(94,539)	(6,715)	(109,895)
Changes of assumptions and other inputs	(91,920)	-	158,319
Benefit payments	(21,875)	(9,094)	(7,686)
Change of benefit terms	-	-	-
Net change in total OPEB liability	(74,509)	107,032	136,009
Total OPEB liability - beginning	1,178,495	1,071,463	935,454
Total OPEB liability - ending (a)	$ 1,103,986	$ 1,178,495	$ 1,071,463
Plan fiduciary net position			
Contributions - employer	$ 68,015	$ 85,000	$ 85,200
Net investment income (loss)	22,207	37,843	16,391
Benefit payments	(21,875)	(9,094)	(7,686)
Administrative expenses	(298)	(3,832)	-
Other changes	-	-	-
Net change in plan fiduciary net position	68,049	109,917	93,905
Plan fiduciary net position - beginning	1,334,074	1,224,157	1,130,252
Plan fiduciary net position - ending (b)	$ 1,402,123	$ 1,334,074	$ 1,224,157
City's net OPEB liability (asset) - ending (a) - (b)	$ (298,137)	$ (155,579)	$ (152,694)
Plan fiduciary net position as a percentage of the total OPEB liability	127.01%	113.20%	114.25%
Covered payroll	$ 26,255,937	$ 21,788,982	$ 21,788,982
Net OPEB liability (asset) as a percentage of covered payroll	-1.1%	-0.7%	-0.7%

Notes to the Schedule:

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

CITY OF ALPHARETTA, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
OPEB RETIREMENT PLAN
SCHEDULE OF CITY CONTRIBUTIONS

	2025	2024	2023	2022	2021
Actuarially determined contribution	$ -	$ -	$ -	$ 10,966	$ -
Contributions in relation to the actuarially determined contribution	-	-	13,008	12,600	76,589
Contribution deficiency (excess)	$ -	$ -	$ (13,008)	$ (1,634)	$ (76,589)
Covered payroll	$ -	$ -	$ 31,151,293	$ 31,151,293	$ 26,593,414
Contributions as a percentage of covered payroll	N/A	N/A	0.04%	0.04%	0.29%

	2020	2019	2018
Actuarially determined contribution	$ -	$ 68,015	$ 60,889
Contributions in relation to the actuarially determined contribution	68,015	85,000	85,200
Contribution deficiency (excess)	$ (68,015)	$ (16,985)	$ (24,311)
Covered payroll	$ 26,255,937	$ 21,788,982	$ 21,788,982
Contributions as a percentage of covered payroll	0.26%	0.39%	0.39%

Notes to the Schedule:

(1) Actuarial Assumptions

Valuation Date	July 1, 2024
Cost Method	Projected Unit Credit
Actuarial Asset Valuation Method	Fair Value of Assets
Assumed Rate of Return on Investments	3.50%
Projected Salary Increases	2.10% to 4.20%, including 2.5% for inflation
Cost-of-Living Adjustment	None
Amortization Method	Level dollar, open
Remaining Amortization Period	5 years
Mortality	
Preretirement	Pub-2010 Employee tables for males and females; fully generational with MP-2021 Mortality Improvement Scale
Postretirement	Pub-2010 Healthy Annuitant tables for males and females; fully generational with MP-2021 Mortality Improvement Scale
Healthcare Cost Trends:	7.25% and gradually decreasing over 14 years to an ultimate rate of 3.50%

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

CITY OF ALPHARETTA, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
OPEB RETIREMENT PLAN
SCHEDULE OF OPEB INVESTMENT RETURNS

	2025	2024	2023	2022	2021
Annual money-weighted rate of return, net of investment expenses for the City's OPEB Plan	0.80%	25.27%	12.97%	-13.38%	29.80%

	2020	2019	2018
Annual money-weighted rate of return, net of investment expenses for the City's OPEB Plan	1.71%	1.68%	1.55%

Notes to the Schedule:

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

CITY OF ALPHARETTA, GEORGIA

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability										
Service cost	**$ 1,248,348**	$ 1,275,907	$ 1,460,297	$ 1,337,540	$ 1,400,419	$ 1,428,515	$ 1,445,365	$ 1,505,980	$ 1,598,717	$ 1,716,370
Interest on total pension liability	**9,413,263**	9,030,642	8,084,396	7,736,778	7,356,335	6,719,752	6,188,428	5,740,858	5,433,736	4,819,727
Differences between expected and actual experience	**4,922,530**	4,224,872	6,950,076	(1,009,620)	(354,879)	(250,486)	(273,013)	726,104	(1,092,001)	1,281,931
Change of assumptions	**-**	-	(7,663,224)	7,555,159	(181,066)	415,494	2,229,270	199,517	186,911	178,382
Benefit payments, including refunds of employee contributions	**(5,198,657)**	(4,621,680)	(4,031,631)	(3,567,842)	(3,250,227)	(2,853,765)	(2,347,569)	(1,993,117)	(1,761,551)	(1,463,409)
Other charges	**-**	-	-	-	-	-	-	-	-	177,741
Net change in total pension liability	**10,385,484**	9,909,741	4,799,914	12,052,015	4,970,582	5,459,510	7,242,481	6,179,342	4,365,812	6,710,742
Total pension liability - beginning	**126,782,386**	116,872,645	112,072,731	100,020,716	95,050,134	89,590,624	82,348,143	76,168,801	71,802,989	65,092,247
Total pension liability - ending (a)	**$ 137,167,870**	$ 126,782,386	$ 116,872,645	$ 112,072,731	$ 100,020,716	$ 95,050,134	$ 89,590,624	$ 82,348,143	$ 76,168,801	$ 71,802,989
Plan fiduciary net position										
Contributions - employer	**$ 3,717,940**	$ 3,324,385	$ 3,000,001	$ 2,934,025	$ 2,779,221	$ 2,775,000	$ 2,699,997	$ 2,625,003	$ 2,500,000	$ 2,400,000
Contributions - employee	**314,604**	311,026	311,837	312,555	293,715	312,296	310,689	338,544	347,281	368,356
Net investment income (loss)	**12,407,084**	9,421,102	9,158,925	(12,500,216)	20,994,663	781,053	3,435,733	4,747,877	6,679,684	(36,548)
Benefit payments, including refunds of member contributions	**(5,198,657)**	(4,621,680)	(4,031,631)	(3,567,842)	(3,250,227)	(2,853,765)	(2,347,569)	(1,993,117)	(1,761,551)	(1,463,409)
Administrative expenses	**(82,582)**	(106,609)	(76,063)	(212,901)	(81,745)	(102,812)	(81,237)	(87,942)	(309,924)	(135,692)
Net change in plan fiduciary net position	**11,158,389**	8,328,224	8,363,069	(13,034,379)	20,735,627	911,772	4,017,613	5,630,365	7,455,490	1,132,707
Plan fiduciary net position - beginning	**99,613,405**	91,285,181	82,922,112	95,956,491	75,220,864	74,309,092	70,291,479	64,661,114	57,205,624	56,072,917
Plan fiduciary net position - ending (b)	**$ 110,771,794**	$ 99,613,405	$ 91,285,181	$ 82,922,112	$ 95,956,491	$ 75,220,864	$ 74,309,092	$ 70,291,479	$ 64,661,114	$ 57,205,624
City's net pension liability - ending (a) - (b)	**$ 26,396,076**	$ 27,168,981	$ 25,587,464	$ 29,150,619	$ 4,064,225	$ 19,829,270	$ 15,281,532	$ 12,056,664	$ 11,507,687	$ 14,597,365
Plan fiduciary net position as a percentage of the total pension liability	**80.8%**	78.6%	78.1%	74.0%	95.9%	79.1%	82.9%	85.4%	84.9%	79.7%
Covered payroll	**$ 17,070,635**	$ 17,030,422	$ 17,235,842	$ 16,382,862	$ 17,250,670	$ 17,423,993	$ 17,797,422	$ 18,562,532	$ 19,186,755	$ 20,234,162
Net pension liability as a percentage of covered payroll	**154.6%**	159.5%	148.5%	177.9%	23.6%	113.8%	85.9%	65.0%	60.0%	72.1%

Notes to the Schedule:

The schedule presents 10 years of information.

CITY OF ALPHARETTA, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
RETIREMENT PLAN
SCHEDULE OF CITY CONTRIBUTIONS

	2025	2024	2023	2022	2021
Actuarially determined contribution	$ 4,753,747	$ 3,709,663	$ 3,291,042	$ 2,451,034	$ 2,592,995
Contributions in relation to the actuarially determined contribution	3,717,940	3,324,385	3,000,001	2,934,025	2,779,221
Contribution deficiency (excess)	$ 1,035,807	$ 385,278	$ 291,041	$ (482,991)	$ (186,226)
Covered payroll	$ 17,070,635	$ 17,030,422	$ 17,235,842	$ 16,382,862	$ 17,250,670
Contributions as a percentage of covered payroll	21.78%	19.52%	17.41%	17.91%	16.11%

	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 2,618,856	$ 2,668,838	$ 2,359,496	$ 2,287,519	$ 2,289,533
Contributions in relation to the actuarially determined contribution	2,775,000	2,699,997	2,625,003	2,500,000	2,400,000
Contribution deficiency (excess)	$ (156,144)	$ (31,159)	$ (265,507)	$ (212,481)	$ (110,467)
Covered payroll	$ 17,423,993	$ 17,797,422	$ 19,186,755	$ 19,186,755	$ 20,234,162
Contributions as a percentage of covered payroll	15.93%	15.17%	13.68%	13.03%	11.86%

Notes to the Schedule:

(1) Actuarial Assumptions

Valuation Date	January 1, 2025
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Fair value
Assumed Rate of Return on Investments	7.50%
Projected Salary Increases	2.10% to 4.20%, which includes 2.5% for inflation
Cost-of-Living Adjustment	None
Amortization Method	Level dollar for unfunded liability
Remaining Amortization Period	30 years (closed)

CITY OF ALPHARETTA, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
RETIREMENT PLAN
SCHEDULE OF PENSION INVESTMENT RETURNS

	2025	2024	2023	2022	2021
Annual money-weighted rate of return, net of investment expenses for the City's Pension Plan	13.19%	10.91%	11.68%	-13.10%	28.00%

	2020	2019	2018	2017	2016
Annual money-weighted rate of return, net of investment expenses for the City's Pension Plan	1.03%	4.88%	7.16%	11.37%	0.07%

CITY OF ALPHARETTA, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	$ 37,437,000	$ 37,437,000	$ 37,228,120	$ (208,880)
Sales and use taxes	22,250,000	22,250,000	22,333,319	83,319
Franchise taxes	6,785,000	6,785,000	7,194,127	409,127
Business taxes	7,805,000	7,805,000	7,927,586	122,586
Other taxes	3,595,300	3,595,300	3,741,723	146,423
Licenses and permits	3,196,500	3,196,500	4,119,158	922,658
Charges for services	5,165,130	5,273,130	5,271,424	(1,706)
Fines and forfeitures	2,605,000	2,605,000	2,444,798	(160,202)
Intergovernmental	370,926	370,926	194,513	(176,413)
Contributions and donations	118,806	165,182	244,707	79,525
Investment earnings	1,100,000	1,100,000	1,931,792	831,792
Other revenues	110,005	110,005	173,228	63,223
Total revenues	90,538,667	90,693,043	92,804,495	2,111,452
Expenditures:				
Current:				
General government:				
City clerk	426,356	426,296	395,421	30,875
Mayor and council	394,044	394,044	336,822	57,222
Municipal court	1,362,008	1,362,008	1,260,125	101,883
Legal	1,000,000	1,000,000	719,057	280,943
City administrator	2,599,079	2,598,460	1,995,042	603,418
Finance	4,124,713	4,124,713	3,993,858	130,855
Human resources	1,065,277	1,065,277	990,144	75,133
Technology services	2,543,961	2,543,961	2,345,905	198,056
Non-departmental	1,983,600	1,747,803	1,001,228	746,575
Total general government	15,499,038	15,262,562	13,037,602	2,224,960
Public safety	42,956,410	42,969,515	41,264,943	1,704,572
Public works	11,238,659	11,462,030	10,743,645	718,385
Community development	4,733,725	4,733,725	4,436,747	296,978
Culture and recreation	14,573,541	14,727,917	14,531,266	196,651
Debt service				
Principal	869,938	869,938	1,173,342	(303,404)
Interest	196,106	196,106	196,103	3
Total expenditures	90,067,417	90,221,793	85,383,648	4,838,145
Excess of revenues over expenditures	471,250	471,250	7,420,847	6,949,597

(Continued)

CITY OF ALPHARETTA, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Other financing sources (uses):				
Proceeds from sale of capital assets	$ 60,000	$ 60,000	$ 252,945	$ 192,945
Transfers in	3,468,750	3,468,750	3,477,779	9,029
Transfers out	(13,447,780)	(13,447,780)	(13,447,780)	-
Total other financing sources (uses)	(9,919,030)	(9,919,030)	(9,717,056)	201,974
Net change in fund balances	(9,447,780)	(9,447,780)	(2,296,209)	7,151,571
Fund balances, beginning of fiscal year	37,984,828	37,984,828	37,984,828	-
Fund balances, end of fiscal year	$ 28,537,048	$ 28,537,048	$ 35,688,619	$ 7,151,571

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

Impact Fee Fund – Established to account for fees assessed upon development activity, these fees are collected to pay for system improvements (recreation/parks, streets, and public safety) as detailed within the City's impact fee ordinance, as required by state law.

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

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

Debt Service Fund

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

CITY OF ALPHARETTA, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds					
ASSETS	Hotel/ Motel	Impact Fee	Confiscated Assets	Grant Operating	E911	Development Authority
Cash and cash equivalents	$ 874,746	$ 4,991,087	$ 518,966	$ 128,201	$ -	$ 513,535
Investments	409,608	1,898,003	-	36,990	-	-
Taxes receivable, net	843,610	-	-	-	-	-
Accounts receivable	-	-	-	-	526,730	-
Intergovernmental receivable	-	-	-	28,926	254,905	-
Total assets	$ 2,127,964	$ 6,889,090	$ 518,966	$ 194,117	$ 781,635	$ 513,535
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 369,077	$ 53,558	$ -	$ 15,442	$ 29,723	$ 10,900
Retainage payable	-	8,721	-	-	-	-
Accrued expenditures	6,415	747,730	-	-	84,563	16,047
Due to other funds	-	-	-	-	354,688	-
Total liabilities	375,492	810,009	-	15,442	468,974	26,947
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Unavailable revenue - other	-	-	-	9,491	-	-
Total deferred inflows of resources	-	-	-	9,491	-	-
FUND BALANCES						
Restricted:						
Capital projects	-	6,079,081	-	-	-	-
Law enforcement	-	-	518,966	-	-	-
Emergency telephone system activities	-	-	-	-	312,661	-
Tourism	1,752,472	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned for:						
Grant projects	-	-	-	169,184	-	-
Opioid remediation	-	-	-	-	-	-
Economic development	-	-	-	-	-	486,588
Stormwater projects	-	-	-	-	-	-
Total fund balances	1,752,472	6,079,081	518,966	169,184	312,661	486,588
Total liabilities, deferred inflows of resources, and fund balances	$ 2,127,964	$ 6,889,090	$ 518,966	$ 194,117	$ 781,635	$ 513,535

	Capital Project Fund		
Opioid Settlement	Stormwater Capital Fund	Debt Service Fund	Nonmajor Governmental Funds
$ 78,958	$ 3,169,482	$ 768,783	$ 11,043,758
-	2,206,169	502,395	5,053,165
-	-	87,328	930,938
-	-	-	526,730
-	-	-	283,831
$ 78,958	$ 5,375,651	$ 1,358,506	$ 17,838,422
$ -	$ 434,873	$ 42,689	$ 956,262
-	71,164	-	79,885
-	5,958	-	860,713
-	-	-	354,688
-	511,995	42,689	2,251,548
-	-	64,808	64,808
-	-	-	9,491
-	-	64,808	74,299
-	-	-	6,079,081
-	-	-	518,966
-	-	-	312,661
-	-	-	1,752,472
-	-	1,251,009	1,251,009
-	-	-	169,184
78,958	-	-	78,958
-	-	-	486,588
-	4,863,656	-	4,863,656
78,958	4,863,656	1,251,009	15,512,575
$ 78,958	$ 5,375,651	$ 1,358,506	$ 17,838,422

CITY OF ALPHARETTA, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds					
	Hotel/ Motel	Impact Fee	Confiscated Assets	Grant Operating	E911	Development Authority
Revenues:						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Hotel/Motel taxes	9,274,079	-	-	-	-	-
Impact fees	-	1,119,657	-	-	-	-
Charges for services	-	-	-	-	3,148,474	164,563
Forfeiture income	-	-	154,893	-	-	-
Intergovernmental	-	-	-	58,516	1,022,930	-
Contributions	-	-	-	100,049	-	-
Investment earnings (losses)	98,136	286,065	-	7,792	(11,024)	15,250
Other revenues	-	-	-	-	-	177,355
Total revenues	9,372,215	1,405,722	154,893	166,357	4,160,380	357,168
Expenditures:						
Current:						
General government	-	-	-	7,500	-	155,557
Public safety	-	-	14,880	59,709	5,210,032	-
Culture and recreation	-	-	-	29,870	-	-
Community development	4,063,824	-	-	-	-	-
Public works	-	930,312	-	5,433	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	770,000	-	-	-	249,157	-
Interest	647,213	-	-	-	-	-
Total expenditures	5,481,037	930,312	14,880	102,512	5,459,189	155,557
Excess (deficiency) of revenues over expenditures	3,891,178	475,410	140,013	63,845	(1,298,809)	201,611
Other financing sources (uses):						
Transfers out	(3,477,779)	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total other financing sources (uses)	(3,477,779)	-	-	-	-	-
Net change in fund balances	413,399	475,410	140,013	63,845	(1,298,809)	201,611
Fund balances, beginning of fiscal year	1,339,073	5,603,671	378,953	105,339	1,611,470	284,977
Fund balances, end of fiscal year	$ 1,752,472	$ 6,079,081	$ 518,966	$ 169,184	$ 312,661	$ 486,588

Opioid Settlement	Capital Project Fund: Stormwater Capital Fund	Debt Service Fund	Total Nonmajor Governmental Funds
$ -	$ -	$ 6,295,696	$ 6,295,696
-	-	-	9,274,079
-	-	-	1,119,657
-	-	-	3,313,037
-	-	-	154,893
-	-	-	1,081,446
-	-	-	100,049
-	246,114	152,438	794,771
17,028	-	-	194,383
17,028	246,114	6,448,134	22,328,011
-	-	5,175	168,232
-	-	-	5,284,621
-	-	-	29,870
-	-	-	4,063,824
-	-	-	935,745
-	3,263,249	-	3,263,249
-	-	3,420,000	4,439,157
-	-	3,188,099	3,835,312
-	3,263,249	6,613,274	22,020,010
17,028	(3,017,135)	(165,140)	308,001
-	-	-	(3,477,779)
-	1,604,364	-	1,604,364
-	1,604,364	-	(1,873,415)
17,028	(1,412,771)	(165,140)	(1,565,414)
61,930	6,276,427	1,416,149	17,077,989
$ 78,958	$ 4,863,656	$ 1,251,009	$ 15,512,575

CITY OF ALPHARETTA, GEORGIA
HOTEL/MOTEL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Hotel/Motel taxes	$ 9,250,000	$ 9,250,000	$ 9,274,079	$ 24,079
Investment earnings	20,000	20,000	98,136	78,136
Total revenues	9,270,000	9,270,000	9,372,215	102,215
Expenditures:				
Current:				
Community development	4,052,375	4,067,445	4,063,824	3,621
Debt service:				
Principal	770,000	770,000	770,000	-
Interest	647,213	647,213	647,213	-
Total expenditures	5,469,588	5,484,658	5,481,037	3,621
Excess of revenues over expenditures	3,800,412	3,785,342	3,891,178	105,836
Other financing uses:				
Transfers out	(3,468,750)	(3,468,750)	(3,477,779)	(9,029)
Total other financing uses	(3,468,750)	(3,468,750)	(3,477,779)	(9,029)
Net changes in fund balances	331,662	316,592	413,399	96,807
Fund balances, beginning of fiscal year	1,339,073	1,339,073	1,339,073	-
Fund balances, end of fiscal year	$ 1,670,735	$ 1,655,665	$ 1,752,472	$ 96,807

CITY OF ALPHARETTA, GEORGIA
IMPACT FEE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Impact fees	$ -	$ 228,000	$ 1,119,657	$ 891,657
Investment earnings	-	-	286,065	286,065
Total revenues	-	228,000	1,405,722	1,177,722
Expenditures:				
Current:				
Public works	353,820	5,831,671	930,312	4,901,359
Total expenditures	353,820	5,831,671	930,312	4,901,359
Net changes in fund balances	(353,820)	(5,603,671)	475,410	6,079,081
Fund balances, beginning of fiscal year	5,603,671	5,603,671	5,603,671	-
Fund balances, end of fiscal year	$ 5,249,851	$ -	$ 6,079,081	$ 6,079,081

CITY OF ALPHARETTA, GEORGIA
CONFISCATED ASSETS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Forfeiture income	$ -	$ 29,935	$ 154,893	$ 124,958
Total revenues	-	29,935	154,893	124,958
Expenditures:				
Current:				
Public safety	-	365,087	14,880	350,207
Total expenditures	-	365,087	14,880	350,207
Net changes in fund balances	-	(335,152)	140,013	475,165
Fund balances, beginning of fiscal year	378,953	378,953	378,953	-
Fund balances, end of fiscal year	$ 378,953	$ 43,801	$ 518,966	$ 475,165

CITY OF ALPHARETTA, GEORGIA
GRANT OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	$ -	$ 74,015	$ 58,516	$ (15,499)
Contributions	-	100,050	100,049	(1)
Investment earnings	-	-	7,792	7,792
Total revenues	-	174,065	166,357	(7,708)
Expenditures:				
Current:				
General government	-	51,844	7,500	44,344
Public safety	-	78,166	59,709	18,457
Public works	-	10,000	5,433	4,567
Culture and recreation	-	139,394	29,870	109,524
Total expenditures	-	279,404	102,512	176,892
Net changes in fund balances	-	(105,339)	63,845	169,184
Fund balances, beginning of fiscal year	105,339	105,339	105,339	-
Fund balances, end of fiscal year	$ 105,339	$ -	$ 169,184	$ 169,184

CITY OF ALPHARETTA, GEORGIA
EMERGENCY 911 FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	$ 4,000,950	$ 4,000,950	$ 3,148,474	$ (852,476)
Intergovernmental	1,250,000	1,250,000	1,022,930	(227,070)
Investment earnings (losses)	36,907	36,907	(11,024)	(47,931)
Total revenues	5,287,857	5,287,857	4,160,380	(1,127,477)
Expenditures:				
Current:				
Public safety	5,503,875	5,574,770	5,210,032	364,738
Debt service:				
Principal	226,007	226,007	249,157	(23,150)
Total expenditures	5,729,882	5,800,777	5,459,189	341,588
Net changes in fund balances	(442,025)	(512,920)	(1,298,809)	(785,889)
Fund balances, beginning of fiscal year	1,611,470	1,611,470	1,611,470	-
Fund balances, end of fiscal year	$ 1,169,445	$ 1,098,550	$ 312,661	$ (785,889)

CITY OF ALPHARETTA, GEORGIA
DEVELOPMENT AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	$ -	$ 164,563	$ 164,563	$ -
Other income	-	462,332	177,355	(284,977)
Investment earnings	-	-	15,250	15,250
Total revenues	-	626,895	357,168	(269,727)
Expenditures:				
Current:				
General government	-	626,895	155,557	471,338
Total expenditures	-	626,895	155,557	471,338
Net changes in fund balances	-	-	201,611	201,611
Fund balances, beginning of fiscal year	284,977	284,977	284,977	-
Fund balances, end of fiscal year	$ 284,977	$ 284,977	$ 486,588	$ 201,611

CITY OF ALPHARETTA, GEORGIA
OPIOID SETTLEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Other revenues	$ -	$ -	$ 17,028	$ 17,028
Total revenues	-	-	17,028	17,028
Expenditures:				
Current:				
Public safety	-	-	-	-
Total expenditures	-	-	-	-
Net changes in fund balances	-	-	17,028	17,028
Fund balances, beginning of fiscal year	61,930	61,930	61,930	-
Fund balances, end of fiscal year	$ 61,930	$ 61,930	$ 78,958	$ 17,028

CITY OF ALPHARETTA, GEORGIA
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	$ 6,146,000	$ 6,146,000	$ 6,295,696	$ 149,696
Investment earnings	27,000	27,000	152,438	125,438
Total revenues	6,173,000	6,173,000	6,448,134	275,134
Expenditures:				
Current:				
General government	8,000	8,000	5,175	2,825
Debt service:				
Principal	3,420,000	3,420,000	3,420,000	-
Interest and fiscal charges	3,188,100	3,188,100	3,188,099	1
Total expenditures	6,616,100	6,616,100	6,613,274	2,826
Net changes in fund balances	(443,100)	(443,100)	(165,140)	277,960
Fund balances, beginning of fiscal year	1,416,149	1,416,149	1,416,149	-
Fund balances, end of fiscal year	$ 973,049	$ 973,049	$ 1,251,009	$ 277,960

CITY OF ALPHARETTA, GEORGIA

2017 SCHEDULE OF PROJECTS CONSTRUCTED WITH PROCEEDS FROM TRANSPORTATION SPECIAL LOCAL OPTION SALES TAX (TSPLOST) FOR THE FISCAL YEAR ENDED JUNE 30, 2025

PROJECT	ESTIMATED COST		EXPENDITURES			PROJECT COMPLETION
	ORIGINAL	CURRENT	PRIOR	CURRENT	TOTAL	
TSPLOST TIER 1						
Congestion Relief (Haynes Bridge Road/Old Milton Parkway/McGinnis Ferry Road/Windward Parkway Business District/Union Hill)	$ 32,647,634	$ 13,536,061	$ 7,225,235	$ 1,748,544	$ 8,973,779	66.30 %
Operations and Safety (Academy St./Webb Bridge Road/Bicycle Improvements, Morris Road, Bethany at Mayfield Intersection, and Bethany at Mid Broadwell Road Intersection)	20,656,029	32,004,832	14,888,468	5,909,114	20,797,582	64.98 %
TSPLOST TIER 2						
Kimball Bridge Road Operations and Ped/Bike Improvements	4,906,529	1,359,742	1,297,487	-	1,297,487	95.42 %
Adaptive Traffic Signals/ITS Milling/Resurfacing	1,500,000	2,000,000	2,000,000	-	2,000,000	100.00 %
Pedestrian/Bicycle Improvements	1,000,000	8,503,124	2,119,485	1,062,056	3,181,541	37.42 %
Debt Service	1,000,000	-	-	-	-	0.00 %
Quick Response Projects	1,000,000	-	-	-	-	0.00 %
TSPLOST TIER 3						
Bridges (Academy St./Webb Bridge Road/Ga 400 Bridge Improvements and Kimball Bridge/Ga 400 Improvements)	7,293,644	4,886,000	2,811,714	-	2,811,714	57.55 %
Commuter Bike Corridor	500,000	-	-	-	-	0.00 %
Ga 400 Bottlenecks	1,650,000	-	-	-	-	0.00 %
Non-allocated	-	1,689,099	-	-	-	0.00 %
TOTAL TSPLOST	$ 72,153,836	$ 63,978,858	$ 30,342,389	$ 8,719,714	$ 39,062,103	

CITY OF ALPHARETTA, GEORGIA

2022 SCHEDULE OF PROJECTS CONSTRUCTED WITH PROCEEDS FROM TRANSPORTATION SPECIAL LOCAL OPTION SALES TAX (TSPLOST) FOR THE FISCAL YEAR ENDED JUNE 30, 2025

PROJECT	ESTIMATED COST		EXPENDITURES			PROJECT COMPLETION
	ORIGINAL	CURRENT	PRIOR	CURRENT	TOTAL	
TSPLOST TIER 1						
Pedestrian/Bike Improvements	$ 27,445,000	$ 17,174,325	$ 12,564,882	$ 1,900,471	$ 14,465,353	84.23 %
Operations and Safety Improvements (Marietta St. and Roswell St./Tradewinds Ripple Effect/Cumming St.)	11,607,526	10,107,529	532,854	538,776	1,071,630	10.60 %
Roadway Project (Webb Bridge Road Improvements)	13,000,000	13,500,002	5,564,700	2,650,823	8,215,523	60.86 %
TSPLOST TIER 2						
Congestion Relief (Kimball Bridge Rd.)	2,000,000	500,001	25,356	179,454	204,810	40.96 %
Operations and Safety Improvements (Academy St.)	7,185,740	-	-	-	-	0.00 %
TSPLOST TIER 3						
Operations and Safety Improvements (Roundabouts)	5,500,000	250,000	-	-	-	0.00 %
Pedestrian/Bicycle Improvements	500,000	8,287,063	-	-	-	0.00 %
Maintenance and Safety Enhancements	2,500,000	8,587,593	-	-	-	
Program Management	685,740	100,000	-	-	-	0.00 %
Non-allocated	-	13,848,294	-	-	-	0.00 %
TOTAL TSPLOST	$ 70,424,006	$ 72,354,807	$ 18,687,792	$ 5,269,524	$ 23,957,316	

CITY OF ALPHARETTA, GEORGIA

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2025

	Governmental Activities - Internal Service Funds		
ASSETS	**Risk Management Fund**	**Medical Insurance Fund**	**Total**
CURRENT ASSETS			
Cash and cash equivalents	$ 2,272,659	$ 390,365	$ 2,663,024
Accounts receivables	-	2,173,806	2,173,806
Investments	1,073,648	-	1,073,648
Total assets	3,346,307	2,564,171	5,910,478
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	28,296	1,186,304	1,214,600
Claims payable, due within one year	507,580	1,286,598	1,794,178
Total current liabilities	535,876	2,472,902	3,008,778
NONCURRENT LIABILITIES			
Claims payable, due in more than one year	656,107	-	656,107
Total noncurrent liabilities	656,107	-	656,107
Total liabilities	1,191,983	2,472,902	3,664,885
NET POSITION			
Unrestricted	2,154,324	91,269	2,245,593
Total net position	$ 2,154,324	$ 91,269	$ 2,245,593

CITY OF ALPHARETTA, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Governmental Activities - Internal Service Funds		
	Risk Management Fund	Medical Insurance Fund	Total
OPERATING REVENUES			
Charges for services:			
Charges for service	$ 1,787,236	$ 8,597,333	$ 10,384,569
Miscellaneous revenue	153,474	-	153,474
Total operating revenues	1,940,710	8,597,333	10,538,043
OPERATING EXPENSES			
Administration	98,997	-	98,997
Claims and judgements	835,176	6,306,251	7,141,427
Premiums	1,173,146	2,262,854	3,436,000
Total operating expenses	2,107,319	8,569,105	10,676,424
Operating income (loss)	(166,609)	28,228	(138,381)
NON-OPERATING REVENUES			
Investment earnings	120,592	-	120,592
Total non-operating revenues	120,592	-	120,592
Change in net position	(46,017)	28,228	(17,789)
NET POSITION, beginning of year	2,200,341	63,041	2,263,382
NET POSITION, end of year	$ 2,154,324	$ 91,269	$ 2,245,593

CITY OF ALPHARETTA, GEORGIA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Governmental Activities - Internal Service Funds		
	Risk Management Fund	Medical Insurance Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ 1,940,710	$ 7,621,998	$ 9,562,708
Payments to vendors/suppliers	(1,305,592)	(1,076,550)	(2,382,142)
Payments on claims	(632,523)	(6,284,842)	(6,917,365)
Net cash provided by operating activities	2,595	260,606	263,201
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of investments	(29,410)	-	(29,410)
Purchase of investments	-	-	-
Interest and dividends received	120,592	-	120,592
Net cash provided by investing activities	91,182	-	91,182
Increase in cash and cash equivalents	93,777	260,606	354,383
Cash and cash equivalents, beginning of year	2,178,882	129,759	2,308,641
Cash and cash equivalents, end of year	$ 2,272,659	$ 390,365	$ 2,663,024
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	$ (166,609)	$ 28,228	$ (138,381)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Increase in accounts receivable	-	(975,335)	(975,335)
Increase (decrease) in accounts payable	(132,446)	1,186,304	1,053,858
Increase in claims payable	301,650	21,409	323,059
Net cash provided by (used in) operating activities	$ 2,595	$ 260,606	$ 263,201

CITY OF ALPHARETTA, GEORGIA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

ASSETS	Pension Plan	OPEB Plan	OPEB Retirement Reimbursement Plan	Total
Cash	$ 1,732,513	$ 10,030	$ 174,996	$ 1,917,539
Accounts receivable	837,098	12,081	242,802	1,091,981
Investments:				
U.S. Treasuries	7,175,007	52,588	874,971	8,102,566
U.S. Agencies	9,678,717	4,535	77,090	9,760,342
Corporate and Foreign Bonds	9,677,634	101,175	1,777,070	11,555,879
Common Equity Securities	80,257,405	581,828	7,827,620	88,666,853
Mutual Funds	1,320,742	-	-	1,320,742
Mutual Funds - ETF Equity	752,000	1,862	22,443	776,305
Total assets	111,431,116	764,099	10,996,992	123,192,207
LIABILITIES				
Accounts payable	659,322	365,347	187,021	1,211,690
Total liabilities	659,322	365,347	187,021	1,211,690
NET POSITION				
Restricted for:				
Pensions	110,771,794	-	-	110,771,794
Postemployment benefits other than pensions	-	398,752	10,809,971	11,208,723
Net position restricted for retiree benefits	$ 110,771,794	$ 398,752	$ 10,809,971	$ 121,980,517

CITY OF ALPHARETTA, GEORGIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Pension Plan	OPEB Plan	OPEB Retirement Reimbursement Plan	Total
ADDITIONS				
Contributions:				
Employee contributions	$ 314,604	$ -	$ -	$ 314,604
Employer contributions	3,717,940	-	988,436	4,706,376
Transfer from OPEB Plan	-	-	216,579	216,579
Total contributions	4,032,544	-	1,205,015	5,237,559
Investment income:				
Net appreciation (depreciation) of fair value of investments	10,466,524	(11,511)	1,110,398	11,565,411
Interest and dividends	2,632,558	17,935	242,714	2,893,207
Less investment expense	(82,582)	(1,376)	(5,625)	(89,583)
Net investment income	13,016,500	5,048	1,347,487	14,369,035
Total additions	17,049,044	5,048	2,552,502	19,606,594
DEDUCTIONS				
Benefit payments	5,198,959	39,983	5,285	5,244,227
Administrative expenses	691,696	17,116	58,876	767,688
Transfer to OPEB Retirement Reimbursement Plan	-	216,579	-	216,579
Total deductions	5,890,655	273,678	64,161	6,228,494
Change in net position	11,158,389	(268,630)	2,488,341	13,378,100
NET POSITION RESTRICTED FOR RETIREE BENEFITS				
Beginning of year	99,613,405	667,382	8,321,630	108,602,417
End of year	$ 110,771,794	$ 398,752	$ 10,809,971	$ 121,980,517

STATISTICAL SECTION

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

Page

Financial Trends 103-114

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

Revenue Capacity 115-121

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

Debt Capacity 122-126

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

Demographic and Economic Information ..... 127 and 128

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

Operating Information 129-131

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

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

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

	2025	2024	2023	2022
Governmental activities				
Net investment in capital assets	**$ 291,027,354**	$ 275,040,666	$ 249,955,561	$ 229,294,901
Restricted	**62,011,800**	58,377,206	62,516,068	56,076,310
Unrestricted	**31,514,474**	35,618,087	36,495,247	37,673,321
Total governmental activities net position	**$ 384,553,628**	$ 369,035,959	$ 348,966,876	$ 323,044,532
Business-type activities				
Unrestricted	**$ 69,560**	$ 15,349	$ 10,939	$ 115,975
Total business-type activities net position	**$ 69,560**	$ 15,349	$ 10,939	$ 115,975
Primary government				
Net investment in capital assets	**$ 291,027,354**	$ 275,040,666	$ 249,955,561	$ 229,294,901
Restricted	**62,011,800**	58,377,206	62,516,068	56,076,310
Unrestricted	**31,584,034**	35,633,436	36,506,186	37,789,296
Total primary government net position	**$ 384,623,188**	$ 369,051,308	$ 348,977,815	$ 323,160,507

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

2021	2020	2019	2018	2017 (1)	2016
$ 227,123,239	$ 223,789,948	$ 214,287,654	$ 207,591,819	$ 156,743,582	$ 215,676,760
44,481,028	40,012,955	31,734,150	21,779,964	60,101,289	9,761,642
37,721,528	20,239,066	24,935,364	26,815,118	31,781,332	21,343,378
$ 309,325,795	$ 284,041,969	$ 270,957,168	$ 256,186,901	$ 248,626,203	$ 246,781,780
$ 802,291	$ 1,147,524	$ 1,206,592	$ 1,186,192	$ 1,133,212	$ 1,123,990
$ 802,291	$ 1,147,524	$ 1,206,592	$ 1,186,192	$ 1,133,212	$ 1,123,990
$ 227,123,239	$ 223,789,948	$ 214,287,654	$ 207,591,819	$ 156,743,582	$ 215,676,760
44,481,028	40,012,955	31,734,150	21,779,964	60,101,289	9,761,642
38,523,819	21,386,590	26,141,956	28,001,310	32,914,544	22,467,368
$ 310,128,086	$ 285,189,493	$ 272,163,760	$ 257,373,093	$ 249,759,415	$ 247,905,770

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

	2025	2024	2023	2022
Expenses				
Governmental activities (1):				
General government	**$ 18,242,860**	$ 17,814,765	$ 15,037,785	$ 15,956,849
Public safety	**48,463,698**	43,429,926	40,533,076	38,314,600
Public works	**30,215,096**	32,591,504	33,044,657	26,051,729
Community development	**7,902,863**	9,180,681	8,549,533	8,716,191
Culture and recreation	**11,765,726**	10,141,328	9,393,984	8,069,132
Interest on long-term debt	**3,095,243**	3,307,318	3,561,463	3,127,954
Total governmental activities expenses	**119,685,486**	116,465,522	110,120,498	100,236,455
Business-type activities:				
Solid waste	**5,782,666**	5,493,913	5,289,848	5,788,277
Total business-type activities expenses	**5,782,666**	5,493,913	5,289,848	5,788,277
Total primary government expenses	**$ 125,468,152**	$ 121,959,435	$ 115,410,346	$ 106,024,732
Program Revenues				
Governmental activities:				
Charges for services:				
General government	**$ 1,333,341**	$ 776,990	$ 515,790	$ 45,823
Public safety	**7,439,283**	7,876,945	8,838,667	8,639,005
Public works	**164,563**	-	-	-
Community development	**6,408,488**	5,979,622	5,598,172	6,334,158
Culture and recreation	**2,568,811**	2,568,811	2,569,626	2,575,059
Operating grants and contributions	**450,559**	426,485	226,068	343,255
Capital grants and contributions	**5,225,532**	8,412,954	13,627,626	1,728,113
Total governmental activities program revenues	**23,590,577**	26,041,807	31,375,949	19,665,413
Business-type activities:				
Charges for services:				
Solid waste	**5,771,392**	5,451,071	5,169,746	5,129,955
Total business-type activities program revenues	**5,771,392**	5,451,071	5,169,746	5,129,955
Total primary government program revenues	**$ 29,361,969**	$ 31,492,878	$ 36,545,695	$ 24,795,368
Net (expense) revenue				
Governmental activities	**$ (96,094,909)**	$ (90,423,715)	$ (78,744,549)	$ (80,571,042)
Business-type activities	**(11,274)**	(42,842)	(120,102)	(658,322)
Total primary government net expense	**$ (96,106,183)**	$ (90,466,557)	$ (78,864,651)	$ (81,229,364)

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

2021	2020	2019	2018	2017	2016
$ 14,102,831	$ 12,897,560	$ 15,780,792	$ 21,454,576	$ 29,135,914	$ 11,509,627
33,800,622	45,004,360	33,611,899	32,400,805	30,123,186	30,252,024
36,021,581	17,502,024	21,553,723	10,681,676	14,533,961	19,358,138
6,927,901	7,480,557	7,319,083	6,553,596	5,772,585	5,416,361
585,966	10,995,696	10,465,655	14,990,020	10,686,154	9,191,257
2,782,224	3,931,148	3,583,252	3,995,843	3,835,898	1,556,382
94,221,125	97,811,345	92,314,404	90,076,516	94,087,698	77,283,789
4,749,994	4,319,502	4,226,955	3,818,643	3,274,907	3,077,407
4,749,994	4,319,502	4,226,955	3,818,643	3,274,907	3,077,407
$ 98,971,119	$ 102,130,847	$ 96,541,359	$ 93,895,159	$ 97,362,605	$ 80,361,196
$ 700,631	$ 75,708	$ 98,287	$ 131,490	$ 128,321	$ 3,614,607
7,552,607	6,807,102	7,779,202	6,948,160	7,253,818	4,811,153
-	-	-	-	-	32,726
5,727,862	4,627,300	5,628,275	4,921,134	6,121,104	4,765,125
2,040,963	2,553,164	2,559,400	2,283,361	2,158,072	2,248,077
4,406,840	673,654	658,226	918,641	576,130	591,849
15,034,235	11,110,983	3,422,011	4,300,025	10,320,847	17,803,410
35,463,138	25,847,911	20,145,401	19,502,811	26,558,292	33,866,947
4,403,138	4,207,802	4,188,117	3,851,806	3,275,135	3,225,033
4,403,138	4,207,802	4,188,117	3,851,806	3,275,135	3,225,033
$ 39,866,276	$ 30,055,713	$ 24,333,518	$ 23,354,617	$ 29,833,427	$ 37,091,980
$ (58,757,987)	$ (71,963,434)	$ (72,169,003)	$ (70,573,705)	$ (67,529,406)	$ (43,416,842)
(346,856)	(111,700)	(38,838)	33,163	228	147,626
$ (59,104,843)	$ (72,075,134)	$ (72,207,841)	$ (70,540,542)	$ (67,529,178)	$ (43,269,216)

CITY OF ALPHARETTA, GEORGIA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2025	2024	2023	2022
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes	**$ 43,315,268**	$ 41,557,308	$ 38,665,089	$ 35,491,615
Sales taxes	**37,293,539**	36,913,778	36,059,503	34,444,987
Franchise taxes	**7,194,127**	6,657,758	6,843,642	6,634,631
Hotel/Motel occupancy tax	**9,274,079**	9,114,797	9,277,072	7,940,764
Business taxes	**7,927,586**	7,804,120	7,075,153	6,276,971
Other taxes	**3,741,723**	3,622,605	3,797,212	4,186,760
Unrestricted investment earnings	**2,866,256**	4,822,432	2,922,453	(779,913)
Gain on sale of capital assets	**-**	-	26,769	93,964
Miscellaneous	**-**	-	-	-
Transfers	**-**	-	-	-
Total governmental activities	**111,612,578**	110,492,798	104,666,893	94,289,779
Business-type activities:				
Unrestricted investment earnings	**65,485**	47,253	15,066	(27,994)
Miscellaneous	**-**	-	-	-
Transfers	**-**	-	-	-
Total business-type activities	**65,485**	47,253	15,066	(27,994)
Total primary government	**$ 111,678,063**	$ 110,540,051	$ 104,681,959	$ 94,261,785
Change in Net Position				
Governmental activities	**$ 15,517,669**	$ 20,069,083	$ 25,922,344	$ 13,718,737
Business-type activities	**54,211**	4,411	(105,036)	(686,316)
Total primary government	**$ 15,571,880**	$ 20,073,494	$ 25,817,308	$ 13,032,421

2021	2020	2,019	2018	2017	2016
$ 34,693,764	$ 32,927,048	$ 31,569,551	$ 27,953,119	$ 27,218,360	$ 25,833,303
29,078,454	27,059,918	28,112,776	26,669,576	14,943,853	14,953,985
6,858,414	6,880,108	6,787,133	6,177,460	6,357,342	6,630,390
3,890,093	6,672,097	9,051,333	7,665,868	9,566,630	6,391,857
6,198,056	5,975,012	5,555,835	5,387,059	5,160,501	4,981,704
3,901,833	3,209,346	3,321,352	3,129,297	3,092,041	3,003,685
168,428	2,015,281	2,541,290	1,152,024	560,590	201,044
-	309,425	-	-	2,656,725	351,990
-	-	-	-	-	30,188
-	-	-	-	-	-
84,789,042	85,048,235	86,939,270	78,134,403	69,556,042	62,378,146
1,623	52,632	59,238	19,817	8,994	8,598
-	-	-	-	-	-
-	-	-	-	-	-
1,623	52,632	59,238	19,817	8,994	8,598
$ 84,790,665	$ 85,100,867	$ 86,998,508	$ 78,154,220	$ 69,565,036	$ 62,386,744
$ 26,031,055	$ 13,084,801	$ 14,770,267	$ 7,560,698	$ 2,026,636	$ 18,961,304
(345,233)	(59,068)	20,400	52,980	9,222	156,224
$ 25,685,822	$ 13,025,733	$ 14,790,667	$ 7,613,678	$ 2,035,858	$ 19,117,528

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

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Hotel/Motel Occupancy Tax
2016	$ 25,833,303	$ 14,953,985	$ 6,630,390	$ 6,391,857
2017	27,218,360	14,943,853	6,357,342	9,566,630
2018	27,953,119	26,669,576	6,177,460	7,665,868
2019	31,569,551	28,112,776	6,787,133	9,051,333
2020	32,927,048	27,059,918	6,880,108	6,672,097
2021	34,693,764	29,078,454	6,858,414	3,890,093
2022	35,491,615	34,444,987	6,634,631	7,940,764
2023	38,665,089	36,059,503	6,843,642	9,277,072
2024	41,557,308	36,913,778	6,657,758	9,114,797
2025	**43,315,268**	**37,293,539**	**7,194,127**	**9,274,079**

Business Taxes	Other Taxes	Total
$ 4,981,704	$ 2,243,736	$ 61,034,975
5,160,501	2,767,730	66,014,416
5,387,059	3,003,685	76,856,767
5,555,835	3,092,041	84,168,669
5,975,012	3,129,297	82,643,480
6,198,056	3,901,833	84,620,614
6,276,971	4,186,760	94,975,728
7,075,153	3,797,212	101,717,671
7,804,120	3,622,605	105,670,366
7,927,586	**3,741,723**	**108,746,322**

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

	2025	2024	2023	2022
General fund				
Assigned:				
Book revenue	**$ -**	$ -	$ -	$ -
Subsequent budget appropriations	**5,017,048**	9,447,780	10,547,818	12,639,800
Unassigned	**30,671,571**	28,537,048	32,017,787	30,247,819
Total general fund	**$ 35,688,619**	$ 37,984,828	$ 42,565,605	$ 42,887,619
All other governmental funds				
Restricted:				
Capital projects	**$ 82,637,814**	$ 80,477,921	$ 81,296,800	$ 79,910,051
Law enforcement	**518,966**	378,953	313,684	340,977
Emergency telephone services	**312,661**	1,611,470	2,765,099	2,616,736
Tourism	**1,752,472**	1,339,073	962,046	1,143,173
Debt service	**1,251,009**	1,416,149	1,529,393	1,095,855
Assigned:				
Grant projects	**169,184**	167,269	93,138	265,456
Opioid remediation	**78,958**	-	-	-
Economic development	**486,588**	284,977	356,962	214,749
Capital projects	**22,846,748**	20,364,173	15,656,140	10,015,826
Unassigned	**-**	(554,564)	(352,807)	-
Total all other governmental funds	**$ 110,054,400**	$ 105,485,421	$ 102,620,455	$ 95,602,823

2021	2020	2019	2018	2017	2016
$ -	$ -	$ -	$ -	$ 17,973	$ 17,973
5,836,799	5,289,252	5,537,018	6,100,065	8,842,313	6,049,857
29,839,800	21,336,799	22,289,252	18,537,018	19,600,065	21,222,540
$ 35,676,599	$ 26,626,051	$ 27,826,270	$ 24,637,083	$ 28,460,351	$ 27,290,370
$ 43,612,453	$ 52,425,466	$ 57,996,237	$ 53,096,354	$ 60,610,599	$ 27,175,844
200,999	266,485	494,638	323,177	1,460,509	1,752,596
2,629,573	2,242,426	1,808,567	1,851,911	1,827,068	2,122,857
1,311,312	1,966,633	2,697,154	1,770,515	1,505,262	950,567
851,509	648,200	1,223,954	1,032,049	1,250,405	814,051
269,470	203,703	393,439	260,549	38,982	39,857
-	-	-	-	-	-
263,121	-	-	-	-	-
10,685,162	8,414,274	10,613,617	14,294,222	15,130,110	6,114,004
-	-	-	-	(197,470)	(2,286,335)
$ 59,823,599	$ 66,167,187	$ 75,227,606	$ 72,628,777	$ 81,625,465	$ 36,683,441

CITY OF ALPHARETTA, GEORGIA

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

	2025	2024	2023	2022
Revenues:				
Property taxes	**$ 43,523,816**	$ 41,350,925	$ 38,731,845	$ 35,384,682
Sales tax	**37,293,539**	36,913,778	36,059,503	34,444,987
Other taxes	**28,137,515**	27,199,280	26,993,079	25,039,126
Licenses and permits	**4,119,158**	3,157,721	3,750,861	3,253,437
Intergovernmental	**3,569,773**	6,310,805	5,706,106	6,084,710
Contributions and donations	**1,393,210**	1,499,305	658,968	949,978
Charges for services	**8,584,461**	8,216,460	8,277,865	7,531,189
Impact fees	**1,119,657**	1,698,494	465,276	1,939,187
Fines and forfeitures	**2,599,691**	2,658,598	3,370,056	3,241,535
Investment earnings	**6,950,135**	7,502,701	4,765,840	(779,913)
Miscellaneous	**396,353**	272,373	444,582	353,672
Total revenues	**137,687,308**	136,780,440	129,223,981	117,442,590
Expenditures:				
General government	**13,205,834**	13,236,387	11,142,694	10,892,836
Public safety	**46,549,564**	43,279,766	39,367,880	37,403,375
Public works	**11,679,390**	10,018,183	11,188,790	10,954,892
Community development	**8,500,571**	8,725,398	8,930,902	7,848,749
Culture and recreation	**14,561,136**	13,489,464	11,962,617	10,352,013
Capital outlay	**31,527,074**	40,949,228	33,019,871	21,331,041
Intergovernmental	**-**	-	-	-
Debt service				
Principal	**5,612,499**	5,518,027	4,875,676	4,133,267
Interest	**4,031,415**	4,191,866	4,446,299	3,454,689
Other charges	**-**	-	-	368,549
Total expenditures	**135,667,483**	139,408,319	124,934,729	106,739,411
Excess (deficiency) of revenues over (under) expenditures	**2,019,825**	(2,627,879)	4,289,252	10,703,179
Other financing sources (uses):				
Transfers in	**16,925,559**	22,614,628	19,120,702	10,462,585
Transfers out	**(16,925,559)**	(22,614,628)	(19,120,702)	(10,462,585)
General obligation bond proceeds	**-**	-	-	27,335,000
Premium on bond issuance	**-**	-	-	2,539,405
Payments to refunding escrow	**-**	-	-	-
Financed purchases	**-**	845,969	2,353,251	2,292,350
Issuance of intergovernmental payable	**-**	-	-	-
Proceeds from sale of capital assets	**252,945**	66,099	53,115	120,310
Total other financing sources (uses)	**252,945**	912,068	2,406,366	32,287,065
Net change in fund balances	**$ 2,272,770**	$ (1,715,811)	$ 6,695,618	$ 42,990,244
Debt service as a percentage of noncapital expenditures	**8.5%**	9.0%	9.1%	8.7%
Total debt service expenditures	$ **9,643,914**	$ 9,709,893	$ 9,321,975	$ 7,956,505
Total non-capital expenditures	$ **112,849,608**	$ 108,164,537	$ 102,645,110	$ 91,472,006

2021	2020	2019	2018	2017	2016
$ 34,460,884	$ 32,987,329	$ 31,514,266	$ 27,920,695	$ 27,262,172	$ 25,841,451
29,078,454	26,893,744	28,112,776	26,669,576	17,412,634	14,953,985
20,848,396	22,736,563	24,715,653	22,359,684	21,707,749	21,007,620
3,056,142	3,268,383	4,198,814	3,403,611	4,222,432	3,814,821
15,517,798	6,224,666	4,711,704	3,774,694	12,733,728	8,870,676
476,104	346,781	451,910	467,484	953,912	793,450
7,775,975	6,610,279	7,280,653	6,317,352	6,364,262	6,788,274
2,098,746	866,093	960,432	1,346,589	1,449,478	1,425,667
1,658,072	1,891,476	2,229,991	2,054,812	2,463,790	2,453,134
168,428	2,015,281	2,541,290	1,152,024	560,590	201,044
4,305,688	177,702	149,788	167,268	196,279	200,484
119,444,687	104,018,297	106,867,277	95,633,789	95,327,026	86,350,606
10,110,392	10,472,664	10,042,217	16,560,677	27,000,660	10,222,722
33,118,441	32,918,201	31,684,766	31,843,942	28,912,695	28,735,794
17,263,357	15,249,332	12,275,846	9,939,770	8,820,932	7,288,023
5,645,010	7,302,285	7,210,012	6,539,525	5,738,401	5,356,302
8,892,644	9,455,863	9,921,813	21,102,795	13,248,613	8,129,640
35,979,693	31,618,916	22,551,277	15,696,812	19,496,900	22,500,926
-	-	-	-	-	-
3,786,926	3,912,526	3,903,709	3,727,824	3,597,331	2,964,225
3,529,781	3,906,807	3,622,560	3,700,476	3,378,768	1,476,940
-	-	-	-	361,301	-
118,326,244	114,836,594	101,212,200	109,111,821	110,555,601	86,674,572
1,118,443	(10,818,297)	5,655,077	(13,478,032)	(15,228,575)	(323,966)
6,000,643	14,818,304	15,415,517	16,897,064	13,218,136	12,184,381
(6,000,643)	(14,818,304)	(15,415,517)	(16,897,064)	(13,218,136)	(12,184,381)
-	17,775,000	-	-	50,855,000	-
-	5,501,675	-	-	1,527,686	-
-	(23,886,801)	-	-	-	-
1,311,250	235,805	-	504,024	3,695,447	709,742
-	-	-	-	-	24,720,000
131,483	931,980	132,939	154,052	5,262,447	1,293,189
1,442,733	557,659	132,939	658,076	61,340,580	26,722,931
$ 2,561,176	$ (10,260,638)	$ 5,788,016	$ (12,819,956)	$ 46,112,005	$ 26,398,965
8.1%	8.7%	7.4%	6.2%	6.3%	5.1%
$ 7,316,707	$ 7,819,333	$ 7,526,269	$ 7,428,300	$ 6,976,099	$ 4,441,165
$ 90,574,213	$ 90,045,947	$ 101,212,200	$ 119,325,254	$ 110,555,601	$ 86,674,572

CITY OF ALPHARETTA, GEORGIA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Motor Vehicle Tax	Alcoholic Beverage Tax	Other Taxes	Total
2016	$ 24,274,577	$ 14,757,780	$ 6,682,041	$ 622,507	$ 1,998,770	$ 9,216,909	$ 57,552,584
2017	25,841,451	14,953,985	6,630,390	449,164	2,053,173	11,874,893	61,803,056
2018	27,262,172	17,412,634	6,357,342	302,977	2,113,121	12,934,309	66,382,555
2019	27,920,695	26,669,576	6,177,460	222,688	2,210,031	13,749,505	76,949,955
2020	31,514,266	28,112,776	6,787,133	169,870	2,330,292	15,428,358	84,342,695
2021	32,987,329	26,893,744	6,880,108	124,551	2,199,245	13,532,659	82,617,636
2022	34,460,884	29,078,454	6,858,414	102,545	2,339,660	11,547,777	84,387,734
2023	35,384,682	34,444,987	6,634,631	92,728	2,764,435	15,547,332	94,868,795
2024	41,350,925	36,913,778	6,657,758	67,978	2,915,349	17,558,195	105,463,983
2025	**43,523,816**	**37,293,539**	**7,194,127**	**72,340**	**2,812,914**	**18,058,134**	**108,954,870**

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

CITY OF ALPHARETTA, GEORGIA

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

Fiscal Year	Real Property		Personal Property	
	Residential	Commercial	Motor Vehicles	Other
2016	$ 2,169,172,670	$ 2,755,306,162	$ 130,611,730	$ 29,923
2017	2,238,392,880	2,907,419,873	91,948,620	64,228
2018	2,274,153,290	3,058,277,943	62,542,690	662,682
2019	2,831,212,300	3,067,760,757	44,032,240	161,090
2020	3,044,152,260	3,296,109,969	33,599,820	-
2021	3,242,898,630	3,328,479,833	26,148,000	101,306
2022	3,395,284,680	3,420,217,761	19,610,740	-
2023	3,976,290,760	3,480,530,514	16,790,410	56,080
2024	4,682,866,440	3,829,677,472	16,416,520	14,300
2025	**5,134,465,800**	**3,759,104,001**	**13,998,740**	**-**

Source: Georgia Department of Revenue, Property Tax Division

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

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

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

Floating exemption included beginning fiscal year 2021.

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

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

Less: Tax-Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
$ 523,053,335	$ 4,532,067,150	5.75	$ 12,637,801,213	40.00%
642,812,340	4,595,013,261	5.75	13,094,564,003	40.00%
640,291,164	4,755,345,441	5.75	13,489,091,513	40.00%
567,088,190	5,376,078,197	5.75	14,857,915,968	40.00%
926,375,778	5,447,486,271	5.75	15,934,655,123	40.00%
1,087,813,540	5,509,814,229	5.75	16,494,069,423	40.00%
1,078,993,638	5,756,119,543	5.75	17,087,782,953	40.00%
1,191,937,331	6,281,730,433	5.75	18,684,169,410	40.00%
1,723,224,229	6,805,750,503	5.75	21,322,436,830	40.00%
1,746,987,229	**7,160,581,312**	**5.75**	**22,268,921,353**	**40.00%**

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

		City of Alpharetta			Fulton County			School District				
		General Obligation			General Obligation			General Obligation				
Fiscal Year	Tax Year	Operating Millage	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total County Millage	Operating Millage	Debt Service Millage	Total School Millage	State	Direct and Overlapping Rates
2016	2015	5.000	0.750	5.750	10.450	0.250	10.700	18.483	0.000	18.483	0.000	34.933
2017	2016	4.620	1.130	5.750	10.450	0.250	10.700	18.483	0.000	18.483	0.000	34.933
2018	2017	4.720	1.030	5.750	10.380	0.025	10.405	18.546	0.000	18.546	0.000	34.701
2019	2018	4.770	0.980	5.750	10.200	0.230	10.430	17.796	0.000	17.796	0.000	33.976
2020	2019	4.820	0.930	5.750	9.899	0.220	10.119	17.796	0.000	17.796	0.000	33.665
2021	2020	4.935	0.815	5.750	9.776	0.220	9.996	17.796	0.000	17.796	0.000	33.542
2022	2021	4.935	0.815	5.750	9.330	0.210	9.540	17.590	0.000	17.590	0.000	32.880
2023	2022	4.785	0.965	5.750	8.870	0.200	9.070	17.240	0.000	17.240	0.000	32.060
2024	2023	4.951	0.799	5.750	8.870	0.180	9.050	17.140	0.000	17.140	0.000	31.940
2025	**2024**	**5.010**	**0.740**	**5.750**	**8.870**	**0.170**	**9.040**	**17.080**	**0.000**	**17.080**	**0.000**	**31.870**

Source: Georgia Department of Revenue, Property Tax Division
Overlapping rates are those of local and county governments that apply to property owners within the City of Alpharetta.

CITY OF ALPHARETTA, GEORGIA

SALES TAX RATES - ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	State of Georgia	Local Option Sales Tax	Metropolitan Atlanta Regional Transportation	Fulton County Board of Education	Transportation Special Purpose Local Option Sales Tax	Total Overlapping Rates
2016	4.00 %	1.00 %	1.00 %	1.00 %	0.00 %	7.00 %
2017	4.00	1.00	1.00	1.00	0.00	7.00
2018	4.00	1.00	1.00	1.00	0.75	7.75
2019	4.00	1.00	1.00	1.00	0.75	7.75
2020	4.00	1.00	1.00	1.00	0.75	7.75
2021	4.00	1.00	1.00	1.00	0.75	7.75
2022	4.00	1.00	1.00	1.00	0.75	7.75
2023	4.00	1.00	1.00	1.00	0.75	7.75
2024	4.00	1.00	1.00	1.00	0.75	7.75
2025	**4.00**	**1.00**	**1.00**	**1.00**	0.75	**7.75**

Source: Georgia Department of Revenue, Property Tax Division
Overlapping rates are those of local and county governments that apply to property owners within the City of Alpharetta.

CITY OF ALPHARETTA, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS

CURRENT AND NINE YEARS AGO

	2025			2016		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Bell Fund VII Avalon LLC	**$ 81,862,120**	**1**	**1.14 %**			
F7 NWO LLC	**63,852,000**	**2**	**0.89**			
Lakeside at Milton Park LLC	**43,231,440**	**3**	**0.60**			
Sanctuary Acquisitions West LLC	**43,195,000**	**4**	**0.60**			
Reep RTL NPM GA LLC	**39,663,720**	**5**	**0.55**	$ 26,523,680	9	0.59 %
PPF Amili Mansell Road LLC	**38,000,000**	**6**	**0.53**			
Park Bridge Pkwy Apartments	**34,496,200**	**7**	**0.48**			
BCORE MF LEX AG Owner LLC	**33,084,000**	**8**	**0.46**			
Sreit NF Office LLC	**31,590,040**	**9**	**0.44**			
TREA 18000 MASTERS WAY LLC	**30,800,000**	**10**	**0.43**			
BRE COH GA LLC				86,906,520	1	1.92
Sanctuary Park Realty Holding				67,404,620	2	1.49
GGP North Point Inc				67,140,680	3	1.48
Gardner Drive LLC				43,430,360	4	0.96
Royal Centre LLC				33,664,720	5	0.74
LWV TPA GA 400 LLC				29,921,280	6	0.66
BRI 1870 North Point LLC				27,839,320	7	0.61
AMLI at Milton Park LLC				26,655,840	8	0.59
CP Venture Two LLC				24,308,720	10	0.54
Totals	**$ 439,774,520**		**6.12 %**	$ 433,795,740		9.58 %

Source: Fulton County Board of Assessors

CITY OF ALPHARETTA, GEORGIA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Year	Total Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Pct. of Levy		Amount	Percentage of Levy
2016	2015	$ 24,397,030	$ 23,810,905	97.60 %	$ 569,097	$ 24,380,002	99.93 %
2017	2016	25,768,440	25,141,619	97.57	602,498	25,744,117	99.91
2018	2017	26,510,960	26,254,863	99.03	230,985	26,485,848	99.91
2019	2018	30,523,904	30,064,201	98.49	430,953	30,495,154	99.91
2020	2019	30,705,712	30,370,825	98.91	303,061	30,673,886	99.90
2021	2020	31,566,876	31,417,169	99.53	101,538	31,518,707	99.85
2022	2021	32,385,570	31,952,847	98.66	354,041	32,306,888	99.76
2023	2022	35,081,798	34,440,758	98.17	456,609	34,897,367	99.47
2024	2023	36,800,360	36,061,855	97.99	534,407	36,596,262	99.45
2025	**2024**	**39,679,087**	**39,302,481**	**99.05**	**-**	**39,302,481**	**99.05**

Source: Fulton County Tax Commissioner's Office.

CITY OF ALPHARETTA, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities						Net Total Primary Government	Percentage of Estimated Actual Taxable Value of Property	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Revenue Bonds	Financed Purchases	SBITAs	Notes Payable	Fund Balance Restricted to Debt Service				
2016	$ 44,084,193	$ -	$ 1,784,850	$ -	$ 28,803,150	$ (814,051)	$ 73,858,142	0.58	2.72	$ 1,160
2017	93,809,170	-	4,758,516	-	28,522,600	(1,250,405)	125,839,881	0.96	4.26	1,941
2018	91,088,614	-	4,465,217	-	28,232,100	(1,032,049)	122,753,882	0.91	4.05	1,866
2019	88,239,519	-	3,773,607	-	27,730,000	(1,267,709)	118,475,417	0.80	3.55	1,788
2020	84,270,023	-	3,271,886	-	27,340,000	(675,820)	114,206,089	0.72	3.23	1,699
2021 (2)	81,251,480	27,422,724	3,881,210	-	-	(911,954)	111,643,460	0.68	2.91	1,696
2022	108,047,699	26,555,278	5,240,594	452,329	-	(1,095,855)	139,200,045	0.81	3.45	2,097
2023	104,130,535	25,630,934	6,924,983	115,214	-	(1,529,393)	135,272,273	0.72	3.11	2,043
2024	99,986,090	24,644,953	5,974,675	608,464	-	(1,416,149)	129,798,033	0.61	2.90	1,915
2025	**95,734,882**	**23,597,567**	**5,093,735**	**281,905**	-	**(1,251,009)**	**123,457,080**	**0.55**	**2.28**	**1,855**

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

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

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

CITY OF ALPHARETTA, GEORGIA

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Percentage of Actual Taxable Value of Property (1)	Per Capita (2)
2016	$ 43,270,142	0.34 %	$ 679
2017	92,558,765	0.71	1,428
2018	90,056,565	0.67	1,369
2019	86,971,810	0.59	1,313
2020	83,594,203	0.52	1,244
2021	80,339,526	0.49	1,221
2022	106,876,818	0.63	1,616
2023	104,130,535	0.56	1,575
2024	99,986,090	0.47	1,483
2025	95,734,882	**0.43**	**1,440**

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

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

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

CITY OF ALPHARETTA, GEORGIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

JUNE 30, 2025

	Net General Obligations Bonded Debt Outstanding	Percentage Applicable to City of Alpharetta (1)	Amount Applicable to City of Alpharetta
Overlapping General Obligation Debt:			
Fulton County, Georgia	$ 209,489,693	6.1%	$ 12,876,256
Fulton County Board of Education	-	0.0%	-
Subtotal, overlapping debt	209,489,693		12,876,256
City of Alpharetta direct debt	124,708,089	100.0%	124,708,089
Total direct and overlapping debt	$ 334,197,782		$ 137,584,345

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

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

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

CITY OF ALPHARETTA, GEORGIA

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	2025	2024	2023	2022
Debt limit	**$ 890,756,854**	$ 852,987,473	$ 747,366,776	$ 683,511,318
Total net debt applicable to limit	**94,483,873**	98,569,941	102,601,142	106,876,818
Legal debt margin	**$ 796,272,981**	$ 754,417,532	$ 644,765,634	$ 576,634,500
Total net debt applicable to the limit as a percentage of debt limit	**11%**	**12%**	**14%**	**16%**

Legal Debt Margin Calculation for Current Fiscal Year

Assessed value	$ 7,160,581,312
Add back: exempt real property	1,746,987,229
Total assessed value	8,907,568,541
Debt limit (10% of total assessed value)	890,756,854
Debt applicable to limit:	
General obligation bonds	95,734,882
Less: Amount set aside for repayment of general obligation debt	(1,251,009)
Total net debt applicable to limit	94,483,873
Legal debt margin	$ 796,272,981

2021	2020	2019	2018	2017	2016
$ 659,762,777	$ 637,386,205	$ 594,316,639	$ 539,563,661	$ 523,782,561	$ 505,512,049
107,762,250	83,621,823	87,015,564	90,056,565	92,558,765	43,270,142
$ 552,000,527	$ 553,764,382	$ 507,301,075	$ 449,507,096	$ 431,223,796	$ 462,241,907
16%	13%	15%	17%	18%	9%

CITY OF ALPHARETTA, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Personal Income	Per Capita Personal Income (2)	Median Age (3)	Education Levels in Years of Formal Schooling (4)	School Enrollment (4)	Unemployment Rate (2)
2016	63,693	$ 2,716,124,292	$ 42,644	36.4	16.0	11,388	4.3 %
2017	64,820	2,953,069,560	45,558	37.0	16.0	11,173	4.3 %
2018	65,799	3,034,189,287	46,113	37.4	16.0	12,695	2.9
2019	66,255	3,334,746,660	50,332	37.3	16.0	11,668	2.5
2020	67,208	3,530,839,488	52,536	37.6	16.0	12,078	11.8
2021	65,818	3,842,257,386	58,377	37.6	16.0	12,727	2.1
2022	66,127	4,022,703,791	60,833	39.9	16.0	12,918	1.9
2023	66,108	4,347,857,052	65,769	40.6	16.0	12,724	2.8
2024	67,420	4,449,720,000	66,000	40.6	16.0	13,000	2.8
2025	**66,485**	**5,415,868,100**	**81,460**	**40.7**	**16.0**	**12,820**	**2.9**

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

Fiscal Year 2016 has been adjusted based upon trend data.

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

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

	2025			2016		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Morgan Stanley	**2,500**	**1**	**3.32 %**			
ADP LLC	**2,200**	**2**	**2.92**	2,012	1	2.52 %
Equifax Inc	**2,100**	**3**	**2.79**	974	9	1.22
Jackson Healthcare LLC	**2,000**	**4**	**2.66**			
Fiserv Inc	**1,907**	**5**	**2.53**	1,615	3	2.02
UPS Supply Chain Solutions	**1,200**	**6**	**1.59**	1,005	7	1.26
Verizon	**1,200**	**7**	**1.59**	1,457	4	1.82
LexisNexis Risk Solutions	**1,200**	**8**	**1.59**	1,070	6	1.34
Change Healthcare	**1,000**	**9**	**1.33**			
Delta Dental	**1,000**	**10**	**1.33**			
McKessonon Information Solutions				1,676	2	2.10
Hewlett-Packard Company				1,106	5	1.38
EY				1,000	8	1.25
GE Consumer Finance America				865	10	1.08
	16,307		**21.65 %**	12,780		15.99 %

Source: Business Wise

CITY OF ALPHARETTA, GEORGIA

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Function										
General government										
Mayor and City Council*	**7.0**	3.5	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
City Administration	**11.0**	9.0	6.0	6.0	6.0	7.0	8.0	10.0	10.0	11.0
Finance	**22.5**	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5
Human Resources	**5.0**	4.0	4.0	3.0	3.0	3.0	3.0	2.0	2.0	2.0
Municipal Court	**7.5**	6.5	6.5	7.0	8.0	8.0	8.0	9.0	9.0	9.0
Information Technology	**14.0**	14.0	13.0	13.0	13.0	13.0	12.0	12.0	12.0	12.0
Community Development	**31.0**	33.0	32.0	32.0	32.0	30.0	28.0	26.0	26.0	23.0
Public Safety	**275.5**	275.5	271.5	265.5	258.5	258.5	253.0	253.0	251.0	246.5
Public Works	**50.0**	50.0	51.0	51.0	52.0	52.0	52.0	52.0	52.0	55.0
Culture and Recreation	**49.5**	49.5	49.0	48.0	51.0	51.0	51.0	51.0	51.0	51.0
Total	**473.0**	467.5	462.5	455.0	453.0	452.0	444.5	444.5	442.5	439.0

Source: City of Alpharetta Budget Office

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

* Adjusted in FY24 to match Human Resources count

CITY OF ALPHARETTA, GEORGIA

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Function										
General government										
Ordinances approved	**15**	16	14	14	32	29	14	19	14	22
Special events held	**202**	206	117	90	38***	67***	116	115	119	115
Court cases heard	**10,504**	8,934	10,302	9,376	10,019	11,186	11,749	11,320	14,400	14,938
Bond rating	**Aaa/AAA**	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA
Software applications supported	**240**	197	172	143	136	137	136	103	99	123
Grants managed	**7**	20	9	10	9	9	9	10	39	32
Police										
Calls for service	**20,651**	20,375	20,606	19,516	17,516	19,007	21,181	80,773	80,105	68,484
Part 1 crimes reported	**N/A****	N/A**	N/A**	N/A**	N/A**	N/A**	N/A**	1,563	1,515	1,626
Traffic citations issued	**9,659**	12,374	13,582	11,104	8,871	10,775	17,817	17,176	20,764	14,375
Fire										
Incident responses	**9,426**	8,511	8,623	7,238	6,429	6,810	8,976	7,219	7,037	6,515
Average response time	**6:08**	6:37	5:36	5:03	6:36	6:14	6:47	4:29	3:04	6:06
Fire safety programs conducted	**207**	118	237	344	106***	261	315	616	401	257
Inspections conducted	**8,909**	6,831	9,347	6,663	7082***	9,020	10,958	12,333	10,215	9,494
Highways and streets										
Traffic signals timed	**126**	125	126	126	125	125	124	126	126	57
Average days to repair pothole	**1**	1	1	1	1	1	1	1	1	2
Stormwater plans reviewed	**755**	194	160	109	121	136	144	160	162	128
Community development										
New building permits issued	**4,588**	4,475	4,400	5,243	5,024	998	5,717	5,902	5,333	4,816
Culture and recreation										
Park acres maintained	**400**	400	392	392	392	392	360	360	360	320
Greenway acres maintained	**300**	300	254	254	254	250	250	250	250	250
Annual program registrants	**75,842**	60,559	56,159	53,150	52,668	15,811***	52,085	52,823	41,025	38,400

Source: Various City departments

** Indicators are no longer available
***Decline due to COVID-19 restrictions

CITY OF ALPHARETTA, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Police										
Stations	**2**	1	2	2	2	2	1	1	1	1
Patrol units and support vehicles	**196**	196	193	174	176	182	171	168	172	158
Police motorcycles	**6**	6	6	9	9	7	6	6	6	8
Fire										
Fire stations	**6**	6	6	6	6	6	6	6	6	6
Ladder units - in service	**2**	2	2	2	1	1	1	1	1	1
Ladder units - reserve	**1**	1	1	1	1	1	1	1	1	1
Pumper units - in service	**6**	6	6	6	6	6	6	6	6	6
Pumper units - reserve	**2**	2	2	2	2	2	2	2	2	2
Highways and streets										
Streets - paved (miles)*	**224**	222	225	225	225	224	227	225	225	223
Streets - unpaved (miles)	**1**	1	1	1	1	1	1	2	2	2
Sidewalk (miles)	**235**	235	235	229	229	229	223	223	220	220
Drainage - piped (miles)	**125**	125	127	129	126	121	121	121	128	128
Drainage - open (miles)*	**54**	54	54	54	54	58	58	57	58	57
Culture and recreation										
Parks - active and passive	**34**	35	28	28	28	19	16	16	16	15
Park acreage	**855**	866	866	866	866	862	832	832	832	800
Greenway and walking trails (miles)	**30**	20	18	18	20	17	17	17	17	17
Adaptive athletic fields	**1**	1	1	1	1	1	1	1	1	1
Athletic fields	**31**	32	32	32	32	28	28	28	28	28
Equestrian facilities	**1**	1	1	1	1	1	1	1	1	1
Skating rinks**	**1**	1	-	-	2	1	2	2	2	2
Swimming pools	**2**	2	2	2	2	2	2	2	1	1
Tennis courts***	**8**	10	13	13	15	17	17	17	17	17
Recreation buildings	**10**	27	27	27	27	27	26	26	26	21
Playgrounds	**12**	13	10	10	10	10	8	8	8	8
Picnic shelters/restrooms	**49**	41	37	37	37	37	34	34	34	24
Pickleball courts***	**18**	18	10	10	6	-	-	-	-	-

Source: Various government departments

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

*Change due to update of GIS records

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

***Tennis courts were converted into Pickleball courts

City Council Planning Retreat
STAFF REPORT

Department: Finance
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Fiscal Year 2026 Financial Status and Mid Year Budget Discussion

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

Director of Finance, Tom Harris, will provide projection for Fiscal Year 2026 and Council will discuss Mid Year Budget Priorities. A draft of the working FY26 mid year budget amendment is included for discussion purposes.

ALTERNATIVES:

ATTACHMENTS:

1. FY 2026 Financial Management Report (5-November)
2. Exhibit A (2026 Budget Amendment Ordinance)ADJ2v3

City of Alpharetta, GA

Finance Department
2 Park Plaza, Alpharetta, GA 30009
Thomas G. Harris, Finance Director
(678) 297-6094 (o)
www.alpharetta.ga.us

Financial Management Reports

for the month ending
November 30, 2025
(period 5 of 12 – unaudited)

Please visit the Financial Transparency Portal for additional information including audited financial statements, adopted budgets, and automated tools aimed at simplifying access to the City's financial data.

https://www.alpharetta.ga.us/212/Financial-Transparency

Financial Management Reports
Fiscal Year 2026

Table of Contents

Performance Dashboard 1

Transmittal Letter 2

General Fund 6

- Revenue Summary and Collection Comparison 7
- Expenditure Summary by Department 9
- Expenditure Summary by Category 10

Grant and Capital Funds 11

- Grant Funds 12
- Capital Funds 16
- Special Revenue Funds (w/capital projects) 26

Other Reports 32

- Payments $5,000 and Greater 33
- PO's between $5,000 and $50,000 37
- GAAP Financial Statements (Governmental/Enterprise Funds) 38

Alpharetta Development Authority 44

- Revenue & Expenditure Report 45
- GAAP Financial Statements 46

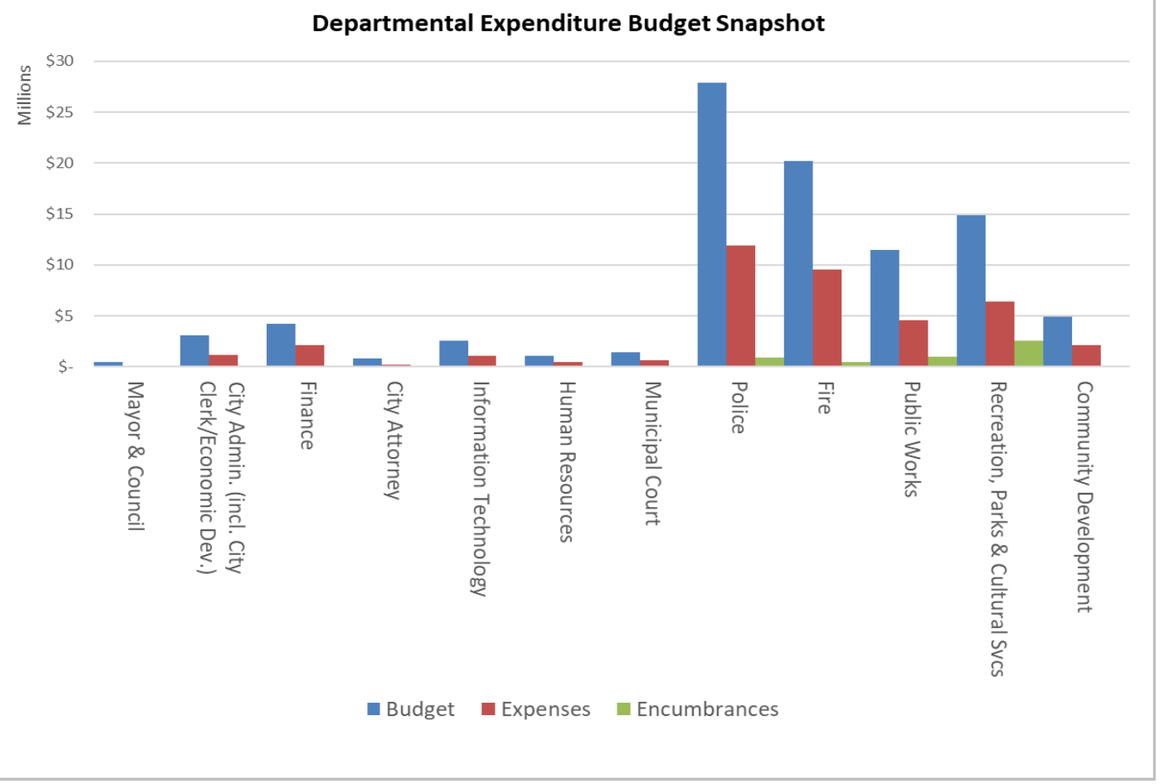
CITY OF ALPHARETTA

Financial Management Reports
Performance Dashboard
For the month ended November 30, 2025

LEGEND	
↑	Positive
↔	Neutral
↓	Negative

GENERAL FUND DETAIL

Revenues	Performance Status	Forecasted Gain/Loss
Top-10		
Property/Motor Vehicle Taxes	↔	$415,000
Local Option Sales Tax	↔	$0
Franchise Tax	↔	($75,000)
Insurance Premium Tax	↑	$769,239
Alcohol Beverage Excise Tax	↔	$25,000
Building Permit Fees	↔	$100,000
Business and Occupational Tax	↔	$0
Court/Traffic Fines	↔	$0
Recreation/Special Event Fees	↔	($50,560)
Hotel/Motel Tax (City portion)	↑	$187,500
Other Revenues	↔	$240,463
Minimum Surplus Goal Needed to Fund Capital: ***($15M Annual Capital Need less $1.5M allocated in the annual budget and $4.5M allocated through TSPLOST)***		**$9.0M**
Less: Forecasted Revenue Gain		**$1.6M**
Less: Forecasted Expenditure Savings		**($3.0M)***
Favorable (Unfavorable) Net Surplus vs $15M Capital Need:		**($4.4M)***



** Forecasted losses/savings will be updated once more trend data becomes available.*

FUND SYNOPSIS

	Revenue	Expenses	Non-Allocated
General Fund (Contingency)	↔	↔	$888,917
Special Revenue Funds			
Confiscated Assets Fund (DEA)	↔	↔	$373,138
Opioid Settlement Fund	↔	↔	$19,558
Emergency 911 Fund	↔	↔	$0
Impact Fee Fund	↔	↔	$1,013,154
Hotel/Motel Fund	↑	↑	$509,435
Hotel/Motel Fund (Debt Svc Reserve)			$1,500,000
Debt Service Fund	↔	↔	$891,906
Proprietary Funds			
Solid Waste Fund	↔	↔	$0
Risk Management Fund	↔	↔	$1,843,707
Medical Insurance Fund	↔	↔	$91,269

	Non-Allocated
Grant Funds	
Operating Grant Fund	$16,505
Capital Grant Fund	$31,677
Capital Project Funds	
Capital Project Fund	$1,469,003
Capital Project Fund (Grant Matching Reserve)	$0
Stormwater Capital Fund	$255,378
Series 2022 Bond Fund (Parks)	$297,023
Series 2022 Bond Fund (Potential Arbitrage)	$1,106,566
TSPLOST I Capital Fund	$1,389,099
TSPLOST II Capital Fund	$3,881,433
Blended Component Unit	
Development Authority Fund	$246,031

BOND RATING

AAA

strongest rating available

EMERGENCY RESERVE

General Fund
$24.2M (25%)

Emergency 911 Fund
$313K (6%)

Sanitation Fund
$70K (1%)

Please Note: Current year revenue in excess of budgeted amounts may be available to augment Non-Allocated balances upon City Council approval (e.g. Impact Fees and Confiscated Asset collections).

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

TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS

FROM: THOMAS G. HARRIS, FINANCE DIRECTOR

DATE: JANUARY 12, 2026

RE: FINANCIAL MANAGEMENT REPORTS AS OF NOVEMBER 30, 2025

The documents contained herein represent the financial management reports for the City of Alpharetta ("city") as of the period ending November 30, 2025.

General Fund

Revenue: The following section pertains to information detailed in the attached Revenue Summary and Collection Comparison report. FY 2026 revenues are budgeted at $97 million (net of Carryforward Fund Balance totaling $5 million). As of November 30, 2025, actual revenue collections total 54% or $52.3 million.

Early trends (property digest valuations and collection trends) indicate a net gain over budget of $1.6 million with the following details:

• Property Taxes (current year):	$ 325,000
• Motor Vehicle Title Fee:	100,000
• Franchise Taxes:	(75,000)
• Insurance Premium Taxes:	769,239
• Building Permit Fees	100,000
• Hotel Taxes (Alpharetta portion):	187,500
• Other:	204,903
Forecasted Gain:	$1,611,642

The October 1st billing for General Fund property taxes totals roughly $34.6 million. Property taxes for public utilities will occur in Spring 2026 and is estimated at an additional $600,000. Historically, the City collects between 98% and 99% of billed property taxes within the fiscal year, with FY 2025 totaling 99%. The FY 2026 budget for property taxes (General Fund) totals $34 million and represents 97% of the initial billing. The current estimate for property taxes (General Fund) in FY 2026 totals $34.4 million, or 98% of the initial billing which is in line with historical collection averages.

MAYOR
JIM GILVIN

MAYOR PRO TEM
DAN MERKEL

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

CITY
ADMINISTRATOR
CHRIS LAGERBLOOM

FY 2026 Taxbase statistics:

- Gross property valuations (before reductions for appeals and exemptions).
    - 59% Residential
    - 41% Commercial/Other
- Taxable property valuations (reduced for appeals and homestead exemptions).
    - 49% Residential
    - 51% Commercial/Other
    - Appeal and homestead exemption valuations total $2.4 billion.
        - Appeal valuations total $268 million (53% Residential; 47% Commercial).
        - Floating Homestead exemption valuations total $1.4 billion.
        - General Homestead exemption valuations (including Senior) total $725 million.
            - Annual tax savings associated with the homestead exemptions total more than $10.8 million annually.

Motor Vehicle Title Fee collections is trending 2% higher than FY 2025 ($3.7 million). Collection estimates for FY 2026 tentatively total $3.7 million ($100,000 greater than budget).

Franchise taxes for telecommunication have been declining since FY 2022 and is down -42% year-to-date, due primarily to a settlement with a telecom provider, resulting in a revised forecast of $100,000 in FY 2026 ($75,000 less than budget). FY 2025 collections totaled $159,221.

Insurance Premium Tax collections total $7.2 million in FY 2026 and represent a 14% increase ($769,239 greater than budget) over FY 2025 collections of $6.3 million.

Building Permit Fee collections is trending 2% higher than FY 2025 ($2.5 million). This revenue source is non-standard in that it experiences high variability dependent upon development/construction trends occurring within the City. While the revenue collection trend may change moving forward, staff felt it was prudent to tentatively adjust the FY 2026 collection estimate to $2 million ($100,000 greater than budget) pending further trend data.

Hotel/Motel tax collections is discussed within the Special Revenue Funds section of this letter.

Expenditures: The following section pertains to information detailed in the attached Expenditure Summary by Department (expenditure rollup by department) and Expenditure Summary by Category (expenditure rollup by account) reports. As of November 30, 2025, city departments (not including General Government[1]) have encumbered and expensed 49%, or $45.8 million, of their FY 2026 budget appropriations.

Contingency: The General Fund contingency balance totals $888,917.

[1] General Government is utilized to account for non-operating transactions such as transfers-out to other city funds, contingency, etc.

Other Funds

The following section references information included within the attached Performance Dashboard, Grant and Capital Funds Detail Reports, GAAP Financial Statements, etc.

Operating Grant Fund (Fund 220): Unspent/unencumbered project appropriations total $63,672. Remaining appropriations are set aside for a non-allocated reserve ($16,505).

Capital Grants Fund (Fund 340): Unspent/unencumbered project appropriations total $674,686. Remaining appropriations are set aside for a non-allocated reserve ($31,677).

General Capital Project Fund (Fund 301): Unspent/unencumbered project appropriations total $14.6 million. Remaining appropriations are set aside for a non-allocated reserve ($1.5 million).

Stormwater Capital Fund (Fund 302): Unspent/unencumbered project appropriations total $3.8 million. Remaining appropriations are set aside for a non-allocated reserve ($255,378).

Series 2022 Parks Bond Fund (Fund 318): Unspent/unencumbered project appropriations total $7.9 million. Remaining appropriations are set aside for a non-allocated reserve ($297,023) and a reserve for future arbitrage liability ($1.1 million).

TSPLOST 1 Capital Project Fund (Fund 335): This fund accounts for collections under the Transportation Special Local Option Sales Tax (TSPLOST) that went into effect on April 1, 2017, and expired on March 31, 2022. Unspent/unencumbered project appropriations total $6.2 million. Remaining appropriations are set aside for a non-allocated reserve ($1.4 million).

TSPLOST 2 Capital Project Fund (Fund 336): This fund accounts for collections under the Transportation Special Local Option Sales Tax (TSPLOST) that went into effect on April 1, 2022. Appropriated funding totals $52 million and represents Tier-1 project funding.

Current project funding levels approximate 90% of forecasted revenue collections over the life of the 5-year tax (as provided by Georgia State University). For comparison purposes, TSPLOST 1 collections trended at over 90% of forecasted revenue collections. Life-to-date collections for TSPLOST 2 have trended at 121% of the original forecasted revenue collections.

Unspent/unencumbered project appropriations total $22.1 million. Remaining appropriations are set aside for a non-allocated reserve ($3.9 million).

Hotel/Motel Fund: FY 2026 revenues are budgeted at $9.1 million (net of carryforward fund balance totaling $1.8 million).

Appropriations within the Hotel/Motel Fund are as follows:

- Alpharetta Convention & Visitor's Bureau (43.75% or $4 million).
- City of Alpharetta (37.5% or $3.4 million).
- Tourism Product Development (18.75%):
    - $1.5 million for debt service on the Series 2016 Convention Center Bonds.
    - $1.5 million for a debt service reserve (included herein to insulate the City from hotel tax fluctuations that may impact debt service funding in any given fiscal year).
    - $509,435 reserve available for appropriation by the City Council for allowable tourism product development uses.

Hotel tax collections is trending 13% higher than FY 2025 ($9.3 million) with estimates for FY 2026 tentatively totaling $9.6 million ($500,000 greater than budget). Alpharetta's share is $3.6 million ($187,500 increase over budget). However, included in the current year revenue collections is $395,032 from Priceline for the period of November 2021-June 2023. After adjusting for this prior-period revenue, the revised growth trend is flat with FY 2025.

E911 Fund: FY 2026 revenues are budgeted at $4.9 million (net of carryforward fund balance totaling $53,594). As of November 30, 2025, the city has collected 21.5%, or $1.1 million. E911 Fund collections (non-prepaid) is trending 10% higher than FY 2025 but the collections are volatile. For example, the non-prepaid collections for FY 2025 totaled $2.9 million which is only slightly higher than the collections posted in FY 2019 ($2.7 million). That said, personnel costs in FY 2019 totaled $2.5 million with the estimate for FY 2026 totaling $3.9 million.

E911 Fund revenues cannot sustain expenditure trends; accordingly, the FY 2026 adopted budget included a reallocation of $1 million in expenditure appropriations to the General Fund.

Furthermore, the FY 2026 mid-year budget proposal as well as the FY 2027 proposed budget proposal tentatively includes subsidy requests to cover operations.

Other Items

Council Member Stipend Activity Listing: The FY 2026 budget includes appropriations of $9,200 for the Mayor and $8,000 for each City Council Post and the available balances as of November 30, 2025 are as follows:

	Budget	Expenditures	Available Balance
Mayor: Jim Gilvin	$ 9,200	$ 4,341	$ 4,859
Post #1*: Donald Mitchell	$ 8,000	$ 0	$ 8,000
Post #2*: Vacant	$ 8,000	$ 331	$ 7,669
Post #3: Doug DeRito	$ 8,000	$ 246	$ 7,754
Post #4: John Hipes	$ 8,000	$ 3,535	$ 4,465
Post #5: Fergal Brady	$ 8,000	$ 425	$ 7,575
Post #6: Dan Merkel	$ 8,000	$ 1,828	$ 6,172

**Post #1 and Post #2 have newly elected City Council Members (T. Kirk Driskell and Katie Reeves, respectively) beginning January 1, 2026. Unspent stipend appropriations will be transferred into new accounts for each Council Member effective with the January 2026 reporting period.*

Development Authority[2] (Component Reporting Unit)

As of November 30, 2025, the Development Authority has $246,031 in forecasted resources to support its main functions of promoting the public good and general welfare, trade, commerce, industry, general tax base and the employment opportunities available in the city.

[2] The Development Authority is a public corporation created and existing under the Constitution and laws of the State of Georgia and is governed by seven directors duly appointed by the Alpharetta City Council.

GENERAL FUND

Revenue Report

CITY OF ALPHARETTA

Financial Management Reports
General Fund (Unaudited)
Revenue Summary and Collection Comparison
As of November 30, 2025

	Current Fiscal Year					Prior Fiscal Year		
	2026 Budget	2026 YTD	% Collected	2026 Estimated	Variance	2025 Actual	2025 YTD	% Collected
Top 10 Revenues:								
Property Taxes								
Current Year	$ 34,075,000	$ 27,290,404	80.1%	$ 34,400,000	$ 325,000	$ 33,031,495	$ 28,131,605	85.2%
Delinquent	329,000	(126,352)	-38.4%	329,000	-	423,173	108,603	25.7%
Motor Vehicle Tax	50,000	14,617	29.2%	40,000	(10,000)	50,970	18,502	36.3%
Motor Vehicle Title Fee	3,625,000	1,275,753	35.2%	3,725,000	100,000	3,722,481	1,249,137	33.6%
Local Option Sales Tax	22,440,500	7,436,231	33.1%	22,440,500	-	22,333,319	7,387,073	33.1%
Franchise Tax	7,130,000	314,873	4.4%	7,055,000	(75,000)	7,194,127	339,154	4.7%
Insurance Premium Tax	6,390,000	7,159,239	112.0%	7,159,239	769,239	6,279,075	6,279,075	100.0%
Alcohol Beverage Excise Tax	2,825,000	949,326	33.6%	2,850,000	25,000	2,812,914	952,260	33.9%
Building Permit Fees	1,900,000	1,068,547	56.2%	2,000,000	100,000	2,459,028	1,045,422	42.5%
Business and Occupational Tax	2,150,000	101,378	4.7%	2,150,000	-	1,162,682	44,805	3.9%
Court/Traffic Fines	2,275,000	852,252	37.5%	2,275,000	-	2,437,798	928,381	38.1%
Recreation/Special Event Fees	3,871,270	1,376,181	35.5%	3,820,710	(50,560)	3,666,434	1,270,985	34.7%
Hotel/Motel Tax (City portion)	3,412,500	1,668,204	48.9%	3,600,000	187,500	3,477,779	845,995	24.3%
subtotal	$ 90,473,270	$ 49,380,651	54.6%	$ 91,844,449	$ 1,371,179	$ 89,051,276	$ 48,600,997	54.6%
Other Revenues	6,402,741	2,879,046	45.0%	6,643,204	240,463	7,484,244	3,003,257	40.1%
Total Revenues	$ 96,876,011	$ 52,259,698	53.9%	$ 98,487,653	$ 1,611,642	$ 96,535,520	$ 51,604,254	53.5%
Carryforward Fund Balance	5,017,048							

GENERAL FUND

Expenditure Reports

CITY OF ALPHARETTA

Financial Management Reports
General Fund (unaudited)
Expenditure Summary by Department
As of November 30, 2025

	Current Fiscal Year						Prior Fiscal Year		
	2026 Budget	2026 Encumbrances	2026 Exp. (YTD)	Funds Available	% Enc./Exp.	% Exp.	2025 Exp. (Total)	2025 Exp. (YTD)	% Exp.
Expenditures by Department:									
Mayor & Council	$ 443,701	$ 5,411	$ 140,602	$ 297,688	32.9%	31.7%	$ 339,277	$ 151,431	44.6%
City Admin. (incl. City Clerk/Economic Dev.)	3,110,149	133,498	1,186,804	1,789,847	42.5%	38.2%	2,398,858	1,042,807	43.5%
Finance	4,220,564	103,053	2,109,574	2,007,937	52.4%	50.0%	4,008,240	2,000,709	49.9%
City Attorney	800,000	2,760	179,754	617,486	22.8%	22.5%	719,057	232,897	32.4%
Information Technology	2,572,375	45,863	1,113,819	1,412,693	45.1%	43.3%	2,355,024	1,114,245	47.3%
Human Resources	1,110,544	33,409	487,653	589,482	46.9%	43.9%	992,950	448,326	45.2%
Municipal Court	1,410,650	40,485	604,356	765,809	45.7%	42.8%	1,264,685	560,894	44.4%
Public Safety	-	-	-	-	-	-	42,214,823	19,709,984	46.7%
Police	27,930,459	897,199	11,923,150	15,110,109	45.9%	42.7%	-	-	-
Fire	20,242,597	439,066	9,577,974	10,225,557	49.5%	47.3%	-	-	-
Public Works	11,483,060	1,034,191	4,583,489	5,865,380	48.9%	39.9%	10,778,721	4,483,979	41.6%
Recreation, Parks & Cultural Svcs	14,884,542	2,562,803	6,375,936	5,945,803	60.1%	42.8%	14,565,991	6,070,743	41.7%
Community Development	4,884,783	54,648	2,159,258	2,670,877	45.3%	44.2%	4,458,793	2,043,071	45.8%
subtotal	$ 93,093,424	$ 5,352,387	$ 40,442,369	$ 47,298,669	49.2%	43.4%	$ 84,096,420	$ 37,859,087	45.0%
General Government:									
Insurance Premiums (Risk)	$ 1,060,500	$ -	$ 441,875	$ 618,625	41.7%	41.7%	$ 966,800	$ 402,833	41.7%
Gwinnett Tech Bond P&I	291,065	-	33,033	258,033	11.3%	11.3%	286,978	35,989	12.5%
Transfer(s) to other Funds	6,534,453	-	-	6,534,453	0.0%	0.0%	13,447,780	-	0.0%
Contingency	913,617	6,070	18,630	888,917	2.7%	2.0%	33,750	27,450	81.3%
subtotal	$ 8,799,635	$ 6,070	$ 493,538	$ 8,300,028	5.7%	5.6%	$ 14,735,308	$ 466,272	3.2%
Total Expenditures	$ 101,893,059	$ 5,358,457	$ 40,935,906	$ 55,598,696	45.4%	40.2%	$ 98,831,727	$ 38,325,359	38.8%

CITY OF ALPHARETTA

Financial Management Reports
General Fund (unaudited)
Expenditure Summary by Category
As of November 30, 2025

	Current Fiscal Year						Prior Fiscal Year		
	2026 Budget	2026 Encumbrances	2026 Exp. (YTD)	Funds Available	% Enc./Exp.	% Exp.	2025 Exp. (Total)	2025 Exp. (YTD)	% Exp.
Expenditures by Category:									
Salaries & Benefits:									
(1) Regular Salaries	$ 39,343,530	$ -	$ 16,137,370	$ 23,206,160	41.0%	41.0%	$ 36,765,832	$ 14,983,085	40.8%
Overtime	3,187,532	-	1,602,188	1,585,344	50.3%	50.3%	3,718,642	1,532,426	41.2%
Group Insurance	10,441,676	-	4,270,904	6,170,772	40.9%	40.9%	8,998,599	4,117,666	45.8%
FICA and Social Security	3,257,351	-	1,291,571	1,965,780	39.7%	39.7%	2,951,904	1,191,277	40.4%
Defined Benefit Pension	3,782,091	-	3,782,091	-	100.0%	100.0%	3,537,725	3,537,725	100.0%
401(A) Retirement/Match	4,426,646	-	1,533,907	2,892,739	34.7%	34.7%	3,586,378	1,575,992	43.9%
(2) Other	1,958,270	-	1,336,837	621,433	68.3%	68.3%	1,846,107	1,308,626	70.9%
subtotal	$ 66,397,096	$ -	$ 29,954,868	$ 36,442,228	45.1%	45.1%	$ 61,405,188	$ 28,246,797	46.0%
Maintenance & Operations:									
Professional Services	$ 4,094,080	$ 1,411,657	$ 1,456,987	$ 1,225,436	70.1%	35.6%	$ 3,792,072	$ 1,421,521	37.5%
Legal Services	800,000	2,760	179,754	617,486	22.8%	22.5%	719,057	232,897	32.4%
Vehicle Fuel/Maintenance	1,513,000	5,278	504,829	1,002,893	33.7%	33.4%	1,445,526	616,410	42.6%
Maintenance Contracts	4,769,450	2,538,908	1,789,993	440,549	90.8%	37.5%	3,681,008	1,249,040	33.9%
IT Professional Services	5,484,289	766,722	2,569,435	2,148,132	60.8%	46.9%	3,661,422	2,344,889	64.0%
General Supplies	1,291,549	196,953	476,891	617,704	52.2%	36.9%	1,284,590	551,646	42.9%
Utilities	3,437,875	-	1,288,158	2,149,717	37.5%	37.5%	3,542,059	1,177,502	33.2%
Insurance Premiums (Risk)	1,060,500	-	441,875	618,625	41.7%	41.7%	966,800	402,833	41.7%
Other	3,981,790	410,757	1,388,840	2,182,193	45.2%	34.9%	3,614,548	1,446,664	40.0%
subtotal	$ 26,432,533	$ 5,333,037	$ 10,096,763	$ 11,002,734	58.4%	38.2%	$ 22,707,081	$ 9,443,403	41.6%
Capital/Leases/Other:									
Fire Vehicle/Equip. Leases	$ 1,005,116	$ -	$ 742,009	$ 263,107	73.8%	73.8%	$ 779,059	$ 515,960	66.2%
Equipment/Capital	311,679	19,350	81,984	210,345	32.5%	26.3%	160,361	53,689	33.5%
Other	7,500	-	8,621	(1,121)	114.9%	114.9%	11,531	2,071	18.0%
subtotal	$ 1,324,295	$ 19,350	$ 832,613	$ 472,332	64.3%	62.9%	$ 950,951	$ 571,720	60.1%
General Government:									
Gwinnett Tech Bond P&I	$ 291,065	$ -	$ 33,033	$ 258,033	11.3%	11.3%	$ 286,978	$ 35,989	12.5%
Transfer(s) to other Funds	6,534,453	-	-	6,534,453	0.0%	0.0%	13,447,780	-	0.0%
Contingency	913,617	6,070	18,630	888,917	2.7%	2.0%	33,750	27,450	81.3%
subtotal	$ 7,739,135	$ 6,070	$ 51,663	$ 7,681,403	0.7%	0.7%	$ 13,768,508	$ 63,439	0.5%
Total Expenditures	$ 101,893,059	$ 5,358,457	$ 40,935,906	$ 55,598,696	45.4%	40.2%	$ 98,831,727	$ 38,325,359	38.8%

Notes:

(1) Includes the following components: regular salaries, holiday leave, temporary and seasonal salaries, and separation payout.

(2) Includes the following components: workers compensation, educational programs, automobile allowance, tuition reimbursement, and employee service awards.

GRANT AND CAPITAL FUNDS

Revenue & Expenditure Reports

CITY OF ALPHARETTA

Financial Management Reports

Grant Funds

Operating Grant Fund Detail (Fund 220; life-to-date for active projects)

As of November 30, 2025

Account #		Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrances	Available Budget
Revenues										
Administration										
22013230-371000	C2100	MURAL ART PROJECT	6,786	6,786	$ -	$ -	$ -	$ -		$ -
		subtotal			***$ -***	***$ -***	***$ -***	***$ -***		***$ -***
Public Safety										
22031150-371000	C2310	ALPHA BUS. ASSOC. K-9	17,000	17,000	-	-	-	-		-
22031150-331110	C2317	2023 BULLETPROFF VEST (DOJ)	17,000	14,835	-	2,165	2,165	-		2,165
22031150-331110	G2509	2024 BULLETPROOF VEST (DOT)	13,334	-	-	13,334	13,334	-		13,334
		subtotal			***$ -***	***$ 15,499***	***$ 15,499***	***$ -***		***$ 15,499***
Public Works										
22041100-371000	G2512	KEEP AMERICA BEAUTIFUL	10,000	10,000	$ -	$ -	$ -	$ -		$ -
		subtotal			***$ -***	***$ -***	***$ -***	***$ -***		***$ -***
Recreation, Parks & Cultural Services										
22061150-347509	C2039	WIRE & WOOD (ACVB SPONSOR)	391,324	341,324	$ -	$ 50,000	$ 50,000	$ 89,000		$ (39,000)
22061150-371000	C2234	ARTS CENTER (CERAMICS)	3,627	3,627	-	-	-	-		-
22061150-347509	C2308	MUSIC MATCH SPONSORSHIPS	5,051	3,145	-	1,906	1,906	1,975		(69)
22061150-371000	C2308	MUSIC MATCH APPLICATIONS	6,476	6,476	-	-	-	-		-
22061150-371000	C2528	SENIOR TALENT SHOW	2,500	2,500	-	-	-	-		-
22061150-336000	G2508	FC ARTS & CULTURE	9,000	9,000	-	-	-	-		-
22061150-336000	G2511	2025 CAMP HAPPY HEARTS	5,000	5,000	-	-	-	-		-
22061150-371000	C2617	COMM AGR FACILITY RENOVATION	811	-	-	811	811	877		(66)
		subtotal			***$ -***	***$ 52,717***	***$ 52,717***	***$ 91,852***		***$ (39,135)***
General Government										
22090200-361000		INTEREST EARNINGS			$ -	$ -	$ -	$ 1,684		$ (1,684)
22090200-362000		REALIZED GAIN/LOSS			-	-	-	(41)		41
22090200-363000		UNREALIZED GAIN/LOSS			-	-	-	511		(511)
22090200-395000		CARRYFORWARD FUND BALANCE			-	147,257	147,257	-		147,257
		subtotal			***$ -***	***$ 147,257***	***$ 147,257***	***$ 2,154***		***$ 145,103***
		Total			**$ -**	**$ 215,473**	**$ 215,473**	**$ 94,007**		**$ 121,466**

CITY OF ALPHARETTA

Financial Management Reports
Grant Funds
Operating Grant Fund Detail (Fund 220; life-to-date for active projects)
As of November 30, 2025

Account #		Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrances	Available Budget
Expenditures										
City Administration										
22013230-521200	C2100	MURAL ART PROJECT	24,002	10,300	$ -	$ 13,702	$ 13,702	$ 13,702	$ -	$ -
		subtotal			***$ -***	***$ 13,702***	***$ 13,702***	***$ 13,702***	***$ -***	***$ -***
Public Safety										
22031150-521200	C2310	ALPHA BUS. ASSOC K-9	17,000	10,560	-	6,440	6,440	-	-	6,440
22031150-542100	C2317	2023 BULLETPROOF VEST (DOJ)	34,000	34,000	-	-	-	-	-	-
22031150-542100	G2509	2024 BULLETPROOF VEST (DOT)	26,669	14,653	-	12,016	12,016	11,229	-	787
		subtotal			***$ -***	***.***	***$ 18,456***	***$ 11,229***	***$ -***	***$ 7,227***
Public Works										
22041100-522240	G2512	KEEP AMERICA BEAUTIFUL	10,001	5,433	$ -	$ 4,568	$ 4,568	$ 94	$ -	$ 4,474
		subtotal			***$ -***	***$ 4,568***	***$ 4,568***	***$ 94***	***$ -***	***$ 4,474***
Recreation, Parks & Cultural Services										
22061159-521200	C2039	WIRE & WOOD (ACVB SPONSOR)	367,515	220,549	$ -	$ 146,966	$ 146,966	$ 57,800	$ 50,000	$ 39,166
22061150-531100	C2102	FULTON GOLDEN GAMES	3,630	-	-	3,630	3,630	-	-	3,630
22061150-531100	C2212	PARKING PERMIT - FILM	4,000	3,750	-	250	250	-	-	250
22061150-531100	C2234	ARTS CENTER (CERAMICS)	6,693	3,267	-	3,426	3,426	-	-	3,426
22061150-531100	C2237	PARTNERED EVENTS	5,000	4,305	-	695	695	-	-	695
22061150-521200	C2308	MUSIC MATCH APPLICATIONS	11,529	8,315	-	3,214	3,214	-	-	3,214
22061150-531100	C2528	SENIOR TALENT SHOW	2,500	-	-	2,500	2,500	2,471	-	29
22061150-541300	C2617	COMM AGR FACILITY RENOVATION	811	-	-	811	811	-	-	811
22061150-521200	G2508	FC ARTS & CULTURE	9,000	8,250	-	750	750	-	-	750
22061150-531100	G2511	2025 CAMP HAPPY HEARTS	5,000	5,000	-	-	-	-	-	-
		subtotal			***$ -***	***$ 162,242***	***$ 162,242***	***$ 60,271***	***$ 50,000***	***$ 51,971***
Non-Allocated										
22090200-579000		CONTINGENCY			$ -	$ 16,505	$ 16,505	$ -	$ -	$ 16,505
22090200-579011		MATCH (GRANTS UNDER REVIEW)			-	-	-	-	-	-
		subtotal			***$ -***	***$ 16,505***	***$ 16,505***	***$ -***	***$ -***	***$ 16,505***
		Total			**$ -**	**$ 197,017**	**$ 215,473**	**$ 85,296**	**$ 50,000**	**$ 80,177**

CITY OF ALPHARETTA

Financial Management Reports

Grant Funds

Capital Grant Fund Detail (Fund 340; life-to-date for active projects)

As of November 30, 2025

Account #		Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrances	Available Budget
Revenue										
Public Works										
34041100-334310	G2600	FY 2026 LRA GRANT (MILLING/RESURFACING)	576,107	-	$ -	$ 576,107	$ 576,107	$ -		$ 576,107
34041100-334310	G2601	FY 2026 LMIG GRANT	781,162	-	-	781,162	781,162	$ 781,162		0
34041100-334310	G2602	FY 2026 LRA GRANT (BRIDGE MAINT.)	275,000	-	-	275,000	275,000	-		275,000
		subtotal			***$ -***	***$ 1,632,269***	***$ 1,632,269***	***$ 781,162***		***$ 851,107***
Recreation, Parks & Cultural Services										
34061150-371000	C2248	CITY AGRICULTURE PLAN (FOOD WELL)	75,000	5,314	$ -	$ 69,686	$ 69,686			$ 69,686
34061150-331310	G2507	LWCF GRANT (N PARK LIGHTING)	495,000	-	-	495,000	495,000	-		495,000
34061150-331350	G2603	ADA-AAC PARKING LOT CDBG GRANT	110,000	-	-	110,000	110,000	-		110,000
		subtotal			***$ -***	***$ 674,686***	***$ 674,686***	***$ -***		***$ 674,686***
General Government										
34090200-361000		INTEREST EARNINGS			$ -	$ -	$ -	$ 12,517		$ (12,517)
34090200-362000		REALIZED GAIN/LOSS			-	-	-	(241)		241
34090200-363000		UNRELIZED GAIN/LOSS			-	-	-	2,447		(2,447)
34090200-395000		CARRYFORWARD FUND BALANCE			-	31,677	31,677	-		31,677
		subtotal			***$ -***	***$ 31,677***	***$ 31,677***	***$ 14,723***		***$ 16,954***
		Total			**$ -**	**$ 2,338,632**	**$ 2,338,632**	**$ 795,885**		**$ 1,542,747**
Expenditures										
Public Works										
34041100-541410	G2600	FY 2026 LRA GRANT (MILLING/RESURFACING)	576,107	-	$ -	$ 576,107	$ 576,107	$ -	$ 576,107	$ -
34041100-541410	G2601	FY 2026 LMIG GRANT	781,162	-	-	781,162	781,162	-	781,162	-
34041100-541410	G2602	FY 2026 LRA GRANT (BRIDGE MAINT.)	275,000	-	-	275,000	275,000	-	275,000	-
		subtotal			***$ -***	***$ 1,632,269***	***$ 1,632,269***	***$ -***	***$ 1,632,269***	***$ -***
Recreation, Parks & Cultural Services										
34061150-541500	C2248	CITY AGRICULTURE PLAN (FOOD WELL)	75,000	5,314	$ -	$ 69,686	$ 69,686	$ -	$ -	$ 69,686
34061150-541500	G2507	LWCF GRANT (N PARK LIGHTING)	495,000	-	-	495,000	495,000	-	-	495,000
34061150-541500	G2603	ADA-AAC PARKING LOT CDBG GRANT	110,000	-	-	110,000	110,000	-	-	110,000
		subtotal			***$ -***	***$ 674,686***	***$ 674,686***	***$ -***	***$ -***	***$ 674,686***

CITY OF ALPHARETTA

Financial Management Reports

Grant Funds

Capital Grant Fund Detail (Fund 340; life-to-date for active projects)

As of November 30, 2025

Account #	Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrances	Available Budget
Non-Allocated									
34090200-579000	CONTINGENCY			$ -	$ 31,677	$ 31,677	$ -	$ -	$ 31,677
	subtotal			***$ -***	***$ 31,677***	***$ 31,677***	***$ -***	***$ -***	***$ 31,677***
	Total			**$ -**	**$ 2,338,632**	**$ 2,338,632**	**$ -**	**$ 1,632,269**	**$ 706,363**

CITY OF ALPHARETTA

Financial Management Reports
Capital Project Funds
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)
As of November 30, 2025

Account #		Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrance	FY 2026 Available Budget
Revenue										
30131150-337051	C2421	CAD/RECORDS MGMT (MILTON)	241,538	-	$ -	$ 241,538	$ 241,538	$ -		$ 241,538
30131150-332200	C2526	TESLA FLEET TAX CREDIT FY2025	30,000	-	-	30,000	30,000	-		30,000
30141100-336000	C2104	WBR PH 4 (NPP-GREENWAY)	333,926	217,707	-	116,219	116,219	-		116,219
30141100-371000	C2113	ENCORE GREENWAY GATEWAY	1,930,001	429,981	-	1,500,020	1,500,020	-		1,500,020
30161150-371000	C0922	SYNTHETIC TURF (AMBUSH)	14,100	7,050	-	7,050	7,050	7,050		-
30161150-371000	C1911	EQUESTRIAN CENTER	1,978,374	-	-	1,978,374	1,978,374	1,000,000		978,374
30161150-371000	C1929	COMM AG PROGRAM	129,219	122,164	-	7,055	7,055	8,889		(1,834)
30161150-371000	C2010	MEMORIAL PAK ENHANCEMENTS	5,000	-	-	5,000	5,000	8,000		(3,000)
30161150-371000	C2309	WACKY WORLD 2.0 (DONATIONS)	541,249	224,334	-	316,915	316,915	39,198		277,717
30161150-337052	C2426	MAYFIELD PARK - MILTON IGA	59,555	-	-	59,555	59,555	59,555		1
30174150-337000	C0910	TREE REPLACEMENT FUND	1,383,150	1,383,150	-	-	-	408,160		(408,160)
		subtotal			***$ -***	***$ 4,261,726***	***$ 4,261,726***	***$ 1,530,852***		***$ 2,730,874***
Non-Departmental										
30190200-361000		INTEREST EARNINGS			$ 300,000	$ -	$ 300,000	$ 175,591		$ 124,409
30190200-362000		REALIZED GAIN/LOSS			-	-	-	(4,436)		4,436
30190200-363000		UNREALIZED GAIN/LOSS			-	-	-	52,260		(52,260)
30190200-391100		TRANSFER-IN FROM THE GENERAL FUND			6,208,340	(1,573,887)	4,634,453	-		4,634,453
30190200-395000		CARRYFORWARD FUND BALANCE			3,405,000.00	15,044,772	18,449,772	-		18,449,772
		subtotal			***$ 9,613,340***	***$ 13,470,885***	***$ 23,384,225***	***$ 223,415***		***$ 23,160,810***
		Total			**$ 9,613,340**	**$ 17,732,611**	**$ 27,645,951**	**$ 1,754,267**		**$ 25,891,684**

CITY OF ALPHARETTA

Financial Management Reports
Capital Project Funds
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)
As of November 30, 2025

Account #		Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrance	FY 2026 Available Budget
Expenditures										
Administration										
30113230-544100	C1300	CITY ECONOMIC DEVELOPMENT INITIATIVES	143,750	-	$ 100,000	$ 43,750	$ 143,750	$ -	$ -	$ 143,750
		subtotal			***$ 100,000***	***$ 43,750***	***$ 143,750***	***$ -***	***$ -***	***$ 143,750***
Information Technology										
30117400-542400	C1103	NETWORK AND VOIP	717,680	496,812	$ -	$ 220,868	$ 220,868	$ 9,476	$ 40,512	$ 170,880
30117400-542400	C1312	BACKUP DATA STORAGE MGMT.	510,003	503,653	-	6,350	6,350	-	-	6,350
30117400-542400	C1313	TECHNOLOGY REPLACEMENT	4,290,171	3,629,910	397,800	262,461	660,261	44,233	2,534	613,494
30117400-542400	C1519	WIRELESS ACCESS POINTS	100,000	-	-	100,000	100,000	-	100,000	-
30117400-542400	C1615	APP/DESKTOP VIRTUALIZATION	400,145	166,910	-	233,235	233,235	10,840	-	222,395
30117400-544200	C2201	CITY COUNCIL A/V REPLACEMENT	61,000	-	61,000	-	61,000	54,656	1,019	5,326
30117400-544200	C2300	BUSINESS CONTINUITY STUDY	50,000	-	-	50,000	50,000	35,500	-	14,500
30117400-542400	C2600	DATA CTR SERVER REPLACEMENT	500,000	-	500,000	-	500,000	460,639	3,000	36,361
		subtotal			***$ 958,800***	***$ 872,914***	***$ 1,831,714***	***$ 615,344***	***$ 147,065***	***$ 1,069,306***
Public Safety										
30131150-542200	C1202	FLEET REPLACEMENT	9,863,578	9,840,237	$ -	$ 23,341	$ 23,341	$ 12,296	$ 2,429	$ 8,616
30131150-542100	C1401	PS EQUIPMENT REPLACEMENT	1,513,925	1,497,154	-	16,771	16,771	10,937	3,719	2,115
30131150-541300	C1706	RAPSTC IMPROVEMENTS	492,531	254,542	-	237,989	237,989	-	-	237,989
30131150-542400	C2052	SECURITY SYSTEM REFRESH	472,060	378,352	-	93,708	93,708	73,727	-	19,981
30131150-542400	C2301	CAD/RECORDS MANAGEMENT SOFTWARE	2,250,001	908,920	-	1,341,081	1,341,081	3,161	1,335,263	2,658
30131150-542100	C2303	2023 OP INITIATIVES EQUIPMENT	449,502	425,736	-	23,766	23,766	22,736	-	1,030
30131150-541300	C2314	FIRE STATION FACILITIES ASSESSMENT	300,001	100,850	-	199,151	199,151	-	-	199,151
30131150-542400	C2406	REAL TIME CRIME CENTER	128,901	44,343	-	84,558	84,558	-	-	84,558
30131150-542200	C2407	ASST FIRE MARSHAL EQUIPMENT	63,382	59,866	-	3,516	3,516	-	-	3,516
30131150-542400	C2421	CAD/RECORDS MGMT (MILTON)	241,538	-	-	241,538	241,538	-	241,537	1
30131150-541300	C2501	FS81 RENOVATIONS	2,830,001	96,358	-	2,733,643	2,733,643	32,862	150,967	2,549,815
30131150-541300	C2502	2972 WB RD RENOVATIONS	234,133	156,920	-	77,213	77,213	77,666	605	(1,059)
30131150-542200	C2504	FY2025 FLEET REPLACEMENT	1,558,689	35,469	-	1,523,220	1,523,220	-	1,241,652	281,568
30131150-542200	V2505	FY2025 FIRE LT VEHICLE	50,000	-	-	50,000	50,000	-	-	50,000

CITY OF ALPHARETTA

Financial Management Reports
Capital Project Funds
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)
As of November 30, 2025

Account #		Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrance	FY 2026 Available Budget
30131150-542100	C2506	FIRE TRUCK EQUIPMENT	187,662	75,000	112,662	-	112,662	38,980	30,778	42,904
30131150-542200	C2526	TESLA FLEET (FY2025)	346,311	345,908	-	403	403	403	-	0
30131150-542200	C2601	FY 2026 FLEET REPLACEMENT	1,600,000	-	1,600,000	-	1,600,000	89,875	-	1,510,125
30131150-542100	C2602	GATE SYSTEM REPAIR	32,000	-	32,000	-	32,000	-	-	32,000
30131150-542100	C2603	EV FAST CHARGER	260,000	-	260,000	-	260,000	252,225	-	7,775
30131150-542400	C2604	CAMERA MGMT PROGRAM	225,000	-	225,000	-	225,000	-	-	225,000
30131150-542100	C2605	FARO SCANNER	-	-	75,500	(75,500)	-	-	-	-
30131150-542200	C2616	JAIL OPERATIONS FLEET	50,150	-	-	50,150	50,150	-	-	50,150
		subtotal			***$ 2,305,162***	***$ 6,624,548***	***$ 8,929,710***	***$ 614,867***	***$ 3,006,950***	***$ 5,307,893***
Public Works										
30141100-541200	C0910	TREE REPLACEMENT FUND	$ 2,126,303	$ 1,535,636	$ -	$ 590,667	$ 590,667	$ 31,055	$ -	$ 559,612
30141100-541200	C1008	CEMETERY AUTHORITY-MAINTENANCE	481,823	266,994	-	214,829	214,829	7,000	6,939	200,890
30141100-541410	C1207	BRIDGE MAINTENANCE	1,115,212	760,840	-	354,372	354,372	925	340,854	12,593
30141100-541410	C1208	MAST ARM MAINTENANCE	105,000	34,700	60,000	10,300	70,300	-	-	70,300
30141100-541410	C1215	STRIPING & SIGNAGE	2,494,666	2,476,657	-	18,009	18,009	16,367	-	1,642
30141100-541410	C1217	TRAFFIC CALMING & INTERSECTION IMP	663,585	577,602	50,000	35,983	85,983	20,505	13,562	51,916
30141100-541410	C1218	TRAFFIC SIGNAL SYSTEM MAINTENANCE	974,269	954,066	-	20,203	20,203	16,323	3,880	-
30141100-541410	C1219	MILLING AND RESURFACING	28,695,922	28,304,837	-	391,085	391,085	-	372,687	18,398
30141100-541410	C1220	TRAFFIC CONTROL EQUIPMENT	1,357,079	1,144,002	200,000	13,077	213,077	50,265	25,622	137,190
30141100-541410	C1221	DESIGN SERVICES	1,113,301	1,014,137	45,000	54,164	99,164	29,984	14,134	55,046
30141100-542200	C1223	FLEET REPLACEMENT	2,420,224	1,736,045	395,000	289,179	684,179	341,689	320,201	22,290
30141100-541200	C1302	TREE PLANTING & LANDSCAPING IMP	1,699,772	1,201,123	165,000	333,649	498,649	19,391	63,832	415,427
30141100-541420	C1801	SIDEWALK MAINTENANCE & REPAIR	240,001	164,811	-	75,190	75,190	30,451	30,000	14,739
30141100-542100	C1802	PW EQUIPMENT REPLACEMENT	277,374	253,783	-	23,591	23,591	16,052	-	7,539
30141100-541410	C1901	TRAFFIC RESPONSIVE SYSTEM MAINT	550,003	547,546	-	2,457	2,457	-	-	2,457
30141100-541300	C1902	FIRE STATION RENOVATIONS	435,003	432,405	-	2,598	2,598	-	-	2,598
30141100-541300	C1904	PW HQ RENOVATIONS	90,000	-	90,000	-	90,000	48,111	16,260	25,629
30141100-541300	C1906	CITY HALL RENOVATIONS	97,500	36,060	32,500	28,940	61,440	-	-	61,440
30141100-541300	C2003	HVAC REPLACEMENTS	591,730	491,730	100,000	-	100,000	-	9,428	90,572
30141100-541300	C2004	GENERATOR REPLACEMENT	100,000	-	100,000	-	100,000	-	35,499	64,501

CITY OF ALPHARETTA

Financial Management Reports
Capital Project Funds
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)
As of November 30, 2025

Account #		Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrance	FY 2026 Available Budget
30141100-542400	C2026	TCC HARDWARE/SOFTWARE	170,003	112,571	-	57,432	57,432	2,896	-	54,536
30141100-541410	C2048	STREETLIGHT MAINTENANCE	434,080	301,748	-	132,332	132,332	10,936	3,601	117,795
30141100-541500	C2050	REC FACILITY MAINTENANCE	205,000	155,000	50,000	-	50,000	9,440	-	40,560
30141100-541300	C2053	PARKING GARAGE MAINTENANCE	381,308	299,219	50,000	32,089	82,089	-	3,390	78,699
30141100-541410	C2104	WEBB BR ROAD PH4 (NPP-GREENWAY)	333,925	229,165	-	104,760	104,760	-	104,760	-
30141100-541410	C2113	ENCORE GREENWAY GATEWAY	1,930,002	639,191	-	1,290,811	1,290,811	50,145	1,240,646	21
30141100-521200	C2242	NORTHPOINT ALPHALINK (ARC/LCI)	365,001	106,191	-	258,810	258,810	-	35,638	223,172
30141100-541200	C2409	SR9 LANDSCAPING	1,665,000	-	740,000	925,000	1,665,000	-	-	1,665,000
30141100-542100	C2410	WINTER WEATHER EQUIPMENT	65,000	-	-	65,000	65,000	-	-	65,000
30141100-541410	C2509	BRICK PAVER MAINTENANCE/REPAIR	50,001	26,399	-	23,602	23,602	23,051	-	551
30141100-544200	C2510	DOWNTOWN BUS SHELTERS	80,000	3,970	-	76,030	76,030	-	2,950	73,080
30141100-541300	C2511	FACILITY ASSESSMENT/RENOVATIONS	339,647	-	150,000	189,647	339,647	-	189,647	150,000
30141100-541300	C2512	PS FACILITY MAINTENANCE	174,999	74,999	100,000	-	100,000	46,867	-	53,134
30141100-542200	C2513	FY 2025 FORESTRY ASST VEHICLE	50,000	43,915	-	6,085	6,085	1,878	-	4,207
30141100-541410	G2601	FY 2026 LMIG GRANT	234,349	-	-	234,349	234,349	-	234,349	-
30141100-542100	C2611	STAND-ON COMPACT LOADER	50,000	-	50,000	-	50,000	3,006	46,994	-
		subtotal			***$ 2,377,500***	***$ 5,854,240***	***$ 8,231,740***	***$ 776,334***	***$ 3,114,872***	***$ 4,340,534***
Recreation, Parks & Cultural Services										
30161150-541200	C1210	TREE MAINT-PLANTING-REMOVAL	$ 809,757	$ 584,757	$ 225,000	$ -	$ 225,000	$ 108,595	$ 3,717	$ 112,688
30161150-541500	C1221	DESIGN SERVICES	260,425	220,669	25,000	14,756	39,756	2,400	-	37,356
30161150-542200	C1232	FLEET	534,010	520,838	-	13,172	13,172	-	-	13,172
30161150-542100	C1402	RP EQUIPMENT REPLACEMENT	1,195,788	1,019,830	50,000	125,958	175,958	47,354	-	128,604
30161150-544200	C1527	VETERANS MEMORIAL	105,667	75,806	-	29,861	29,861	5,000	-	24,861
30161150-541500	C1614	THE STORIES PROJECT	85,000	78,065	-	6,935	6,935	-	-	6,935
30161150-541510	C1636	GREENWAY REPAIR AND MAINTENANCE	1,438,594	488,071	250,000	700,523	950,523	-	1,956	948,567
30161150-541500	C1804	PARK REPAIRS/IMPROVEMENTS	1,182,213	986,650	146,000	49,563	195,563	12,383	-	183,180
30161150-541500	C1806	PARKS PLAYGROUND EQUIPMENT	808,640	738,640	70,000	-	70,000	-	-	70,000
30161150-544100	C1807	PUBLIC ARTS PROGRAM	386,000	303,840	45,000	37,160	82,160	-	-	82,160
30161150-541500	C1911	EQUESTRIAN CENTER	1,978,374	-	-	1,978,374	1,978,374	9,571	1,968,803	-
30161150-541500	C1926	NORTHSIDE MOU (PARKS)	149,904	149,500	-	404	404	-	-	404
30161150-541500	C1929	COMMUNITY AGRICULTURE PROGRAM	129,223	104,993	-	24,230	24,230	12,637	-	11,593

CITY OF ALPHARETTA

Financial Management Reports
Capital Project Funds
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)
As of November 30, 2025

Account #		Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrance	FY 2026 Available Budget
30161150-541500	C2010	PARK ENHANCEMENTS	673,218	660,305	-	12,913	12,913	3,355	-	9,558
30161150-541500	C2035	NORTH PARK RESTROOM 1 - 4	271,180	-	255,000	16,180	271,180	-	266,097	5,083
30161150-541500	C2051	FOUNTAIN MAINTENANCE	86,306	81,606	-	4,700	4,700	4,700	-	-
30161150-541500	C2202	ATHLETIC COURTS RESURFACING	198,433	175,655	-	22,778	22,778	-	-	22,778
30161150-541500	C2248	CITY AGRICULTURE PLAN (FOOD WELL)	75,000	5,314	-	69,686	69,686		-	69,686
30161150-541500	C2304	PARK WOOD POLE REPLACEMENT	125,000	-	125,000	-	125,000	-	-	125,000
30161150-541500	C2309	WACKY WORLD 2.0 (DONATIONS)	541,332	7,411	-	533,921	533,921	94	506,966	26,861
30161150-541500	C2411	PARK TRAIL MAINTENANCE	300,000	194,005	100,000	5,995	105,995	-	3,055	102,940
30161150-541500	C2412	CULTURAL ARTS MASTER PLAN	30,001	29,122	-	879	879	-	878	1
30161150-544100	C2415	PUBLIC ART FUND (CITY LOCATIONS)	82,500	-	25,000	57,500	82,500	2,020	-	80,480
30161150-544100	C2416	PUBLIC ART DEV (CITY PROP)	20,000	-	10,000	10,000	20,000	-	-	20,000
30161150-544100	C2417	PUBLIC ART IN PARKS	40,001	10,111	20,000	9,890	29,890	3,529	-	26,361
30161150-541500	C2426	MAYFIELD PARK - MILTON IGA	124,556	123,962	-	594	594	204	-	390
30161150-541500	C2514	INNOV ACADEMY SOCCER	40,001	36,182	-	3,819	3,819	-	3,819	-
30161150-541500	C2515	PARK SECURITY IMPROVEMENTS	124,000	-	44,000	80,000	124,000	-	-	124,000
30161150-541500	C2612	WILLS PARK FIELD 5 TURF	100,000	-	100,000	-	100,000	4,600	-	95,400
30161150-541500	C2613	WB MIDDLE - FOOTBALL FIELD	50,000	-	50,000	-	50,000	-	-	50,000
30161150-541500	G2507	LWCF GRANT MATCH (NORTH PARK LIGHTING)	500,001	101,164	-	398,837	398,837	-	-	398,837
30161150-541500	G2603	ADA-AAC PARKING LOT-CITY FUNDING	147,359	-	-	147,359	147,359	-	-	147,359
		subtotal			***$ 1,540,000***	***$ 4,355,987***	***$ 5,895,987***	***$ 216,442***	***$ 2,755,291***	***$ 2,924,254***
Community Development										
30174150-544100	C0019	DOWNTOWN PARKING FUND	523,552	315,748	$ -	$ 207,804	$ 207,804	$ -	$ -	$ 207,804
30174150-541410	C1603	DESIGN SERVICES	711,108	517,284	63,600	130,224	193,824	21,976	41,614	130,235
30174150-523400	C2402	GARDEN DISTRICT SIGNAGE	12,700	10,838	-	1,862	1,862	-	-	1,862
30174150-544100	C2403	SOUTH MAIN DISTRICT	200,000	36,607	-	163,393	163,393	2,000	14,393	147,000
30174150-544100	C2404	BROOKSIDE PARK GATEWAY	300,000	6,863	-	293,137	293,137	-	21,637	271,500
30174150-541410	C2414	BROOKSIDE PARKWAY LAND DIET	40,001	37,128	-	2,873	2,873	2,241	631	1
30174150-544100	C2500	DWTN WAYFINDING SIGNAGE	33,692	32,538	-	1,154	1,154	-	-	1,154
30174150-544200	C2516	MILTON AVE LIGHTING	50,000	-	-	50,000	50,000		11,375	38,625
30174150-541410	C2517	ENTRY MONUMENTS	50,000	-	-	50,000	50,000	5,602	19,112	25,287

CITY OF ALPHARETTA

Financial Management Reports

Capital Project Funds

General Capital Project Fund Detail (Fund 301; life-to-date for active projects)

As of November 30, 2025

Account #		Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrance	Available Budget
30174150-521200	C2527	NF COMP TRANSPORTATION PLAN	60,000	-	-	60,000	60,000	42,880	-	17,120
30174150-521200	C2614	COMPREHENSIVE PLAN UPDATE	120,000	-	120,000	-	120,000	15,976	101,545	2,479
		subtotal			***$ 183,600***	***$ 960,447***	***$ 1,144,047***	***$ 90,674***	***$ 210,306***	***$ 843,067***
Non-Departmental										
30190200-579000		NON-ALLOCATED			$ 2,448,278	$ (979,275)	$ 1,469,003	$ -	$ -	$ 1,469,003
30190200-579011		MATCH (GRANTS UNDER REVIEW)			-	-	-	-	-	-
		subtotal			***$ 2,448,278***	***$ (979,275)***	***$ 1,469,003***	***$ -***	***$ -***	***$ 1,469,003***
		Total			**$ 9,913,340**	**$ 17,732,611**	**$ 27,645,951**	**$ 2,313,661**	**$ 9,234,484**	**16,097,807**

CITY OF ALPHARETTA

Financial Management Reports
Capital Project Funds
Stormwater Capital Fund Detail (Fund 302; life-to-date for all projects)
As of November 30, 2025

Account #	Project	Fiscal Years 2017-2025 Total Project Authorization	Fiscal Years 2017-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrances	Available Budget
Revenue									
Non-Departmental									
30290200-361000	INTEREST EARNINGS	696,501	596,501	$ 100,000	$ -	$ 100,000	$ 42,413		$ 57,587
30290200-362000	REALIZED GAIN/LOSS			-	-	-	(1,488)		1,488
30290200-363000	UNREALIZED GAIN/LOSS			-	-	-	10,953		(10,953)
30290200-391100	TRANSFER IN/GENERAL FUND MATCH	21,914,364	20,014,364	1,900,000	-	1,900,000	-		1,900,000
30290200-395000	CARRYFORWARD FUND BALANCE	4,863,655	-	-	4,863,655	4,863,655	-		4,863,655
	subtotal			***$ 2,000,000***	***$ 4,863,655***	***$ 6,863,655***	***$ 51,877***		***$ 6,811,778***
	Total			**$ 2,000,000**	**$ 4,863,655**	**$ 6,863,655**	**$ 51,877**		**$ 6,811,778**
Expenditures									
Public Works									
30241100-541430-C1308	SW PIPE & STRUCTURE R&M	19,069,356	12,472,296	$ 2,000,000	$ 4,597,060	$ 6,597,060	$ 1,852,429	$ 913,614	$ 3,831,016
30241100-541430-C2518	MID-BORADWELL CULVERT	118,816	107,599	-	11,217	11,217	-	11,216	1
	subtotal			***$ 2,000,000***	***$ 4,608,277***	***$ 6,608,277***	***$ 1,852,429***	***$ 924,831***	***$ 3,831,017***
Non-Departmental									
30290200-579000	NON-ALLOCATED			$ -	$ 255,378	$ 255,378	$ -	$ -	$ 255,378
	subtotal			***$ -***	***$ 255,378***	***$ 255,378***	***$ -***	***$ -***	***$ 255,378***
	Total			**$ 2,000,000**	**$ 4,863,655**	**$ 6,863,655**	**$ 1,852,429**	**$ 924,831**	**$ 4,086,395**

CITY OF ALPHARETTA

Financial Management Reports
Capital Project Funds
2022 Parks Bond Fund Detail (Fund 318; life-to-date for all projects)
As of November 30, 2025

Account #		Project	Fiscal Years 2022-2025 Total Project Authorization	Fiscal Years 2022-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrances	Available Budget
Revenue										
Non-Departmental										
31890200-361000		INTEREST EARNINGS			$ -	$ -	$ -	$ 333,380		$ (333,380)
31890200-395000		CARRYFORWARD FUND BALANCE			-	25,466,891	25,466,891	-		25,466,891
		subtotal			***$ -***	***$ 25,466,891***	***$ 25,466,891***	***$ 333,380***		***$ 25,133,511***
		Total			**$ -**	**$ 25,466,891**	**$ 25,466,891**	**$ 333,380**		**$ 25,133,511**
Expenditures										
31841100-541420	C1712	ALPHALOOP	6,082,396	684,254	$ -	$ 5,398,142	$ 5,398,142	$ 17,257	$ 5,038	$ 5,375,847
31841100-541420	C2520	ALPHALOOP (ROSWELL ST)	617,087	43,675	-	573,412	573,412	2,745	570,667	0
31841100-541420	C2521	ALPHALOOP (DEVORE RD)	33,265	30,644	-	2,621	2,621	2,185	436	0
31841100-541420	C2522	ALPHALOOP (OMP TO THOMPSON)	432,157	47,025	-	385,132	385,132	5,700	379,432	1
31841100-541420	C2523	ALPHALOOP (HBR TO WESTSIDE)	35,095	34,952	-	143	143	143	-	0
31841100-541420	C2619	ALPHALOOP (LAKEVIEW PKWY)	300,000	-	-	300,000	300,000	-	-	300,000
31861150-541500	C0922	SYNTHETIC TURF	1,631,777	1,631,777	-	-	-	-	-	-
31861150-541500	C1911	EQUESTRIAN CENTER (CITY)	4,495,909	1,444,597	-	3,051,312	3,051,312	22,704	2,905,264	123,344
31861150-541500	C2011	WILLS PARK MASTER PLAN IMP	7,625,459	773,415	-	6,852,044	6,852,044	19,777	6,795,008	37,259
31861150-541500	C2216	UNION HILL PARK	3,280,002	698,406	-	2,581,596	2,581,596	17,178	2,555,097	9,321
31861150-541500	C2217	MID-BROADWELL PARK	496,021	496,021	-	-	-	-	-	-
31861150-541500	C2218	OLD RUCKER PARK	3,360,000	410,530	-	2,949,470	2,949,470	20,859	2,878,597	50,014
31861150-541500	C2219	FARMHOUSE PARK	2,000,000	30,570	-	1,969,430	1,969,430	-	-	1,969,430
31861150-541500	C2220	WATERS ROAD PARK	1,256,501	1,256,501	-	-	-	-	-	-
31861150-541500	C2245	WILLS PARK MAINTENANCE FACILITY	328,634	328,634	-	-	-	-	-	-
31890200-579000		PARKS RESERVE	297,023	-	-	297,023	297,023	-	-	297,023
31890200-579012		RESERVE FOR ARBITRAGE	1,106,566	-	-	1,106,566	1,106,566	-	-	1,106,566
31890200-584000		DEBT ISSUANCE COSTS	368,549	368,549	-	-	-	-	-	-
		Total			**$ -**	**$ 25,466,891**	**$ 25,466,891**	**$ 108,547**	**$ 16,089,538**	**$ 9,268,805**

CITY OF ALPHARETTA

Financial Management Reports
Capital Project Funds
TSPLOST I Fund Detail (Fund 335; life-to-date for all projects)
As of November 30, 2025

Account #		Project	Fiscal Years 2018-2025 Total Project Authorization	Fiscal Years 2018-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrances	Available Budget
Revenue										
Non-Departmental										
33590200-395000		CARRYFORWARD FUND BALANCE			$ 400,000	$ 23,916,756	$ 24,316,756	$ -		$ 24,316,756
33541100-361000		INTEREST EARNINGS			300,000	-	300,000	457,801		(157,801)
		Total			**$ 700,000**	**$ 23,916,756**	**$ 24,616,756**	**$ 457,801**		**$ 24,158,955**
Expenditures										
Administration										
33541100-541410	C1631	MCGINNIS FERRY IGA (FORSYTH)	$ 5,026,415	$ 1,323,437	$ -	$ 3,702,978	$ 3,702,978	$ 650	$ -	$ 3,702,329
33541100-541410	C1713	KIMBALL BR RD OP IMP.	1,359,742	1,297,487	-	62,255	62,255	-	61,170	1,085
33541100-541410	C1717	OLD MILTON PKWY CAPACITY IMP.	5,579,476	4,720,172	-	859,304	859,304	76,403	40,732	742,169
33541100-541410	C2054	GA 400 BRIDGES (WEBB; KIMBALL)	4,886,000	2,811,714	-	2,074,286	2,074,286	691,429	1,382,857	0
33541100-541410	C2113	ENCORE GREENWAY GATEWAY	6,678,125	1,356,541	-	5,321,584	5,321,584	141,316	4,966,832	213,436
33541100-541410	C2229	WEBB BRIDGE RD PHASE 2 (ROUNDABOUT-PARK)	6,000,001	4,300,918	-	1,699,083	1,699,083	96,623	574,454	1,028,007
33541100-541410	C2232	WEBB BRIDGE RD PHASE 3 (GREENWAY-ROUNDABOUT)	17,000,002	7,491,835	-	9,508,167	9,508,167	1,854,960	7,181,062	472,145
33590200-579000		CONTINGENCY			700,000	689,099	1,389,099	-	-	1,389,099
		Total			**$ 700,000**	**$ 23,916,756**	**$ 24,616,756**	**$ 2,861,381**	**$ 14,207,106**	**$ 7,548,270**

CITY OF ALPHARETTA

Financial Management Reports
Capital Project Funds
TSPLOST II Fund Detail (Fund 336; life-to-date for all projects)
As of November 30, 2025

Account #		Project	Fiscal Years 2022-2025 Total Project Authorization	Fiscal Years 2022-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrances	Available Budget
Revenue										
Non-Departmental										
33690200-313400		TSPLOST II			$ -	$ 6,985,201	$ 6,985,201	$ 5,132,135		$ 1,853,066
33641100-361000		INTEREST EARNINGS			400,000	-	400,000	505,528		(105,528)
33690200-395000		CARRYFORWARD FUND BALANCE			7,000,000	19,276,729	26,276,729	-		26,276,729
		Total			**$ 7,400,000**	**$ 26,261,930**	**$ 33,661,930**	**$ 5,637,663**		**$ 28,024,267**
Expenditures										
33641100-541410	C1215	STRIPING & SIGNAGE	$ 280,000	$ -	$ 280,000	$ -	$ 280,000.00	$ 22,669.49	$ 158,000.00	$ 99,330.51
33641100-541410	C1219	MILLING & RESURFACING	2,788,893	-	2,788,893	-	2,788,893	-	1,927,583	861,310
33641100-541410	C1713	KIMBALL BR RD GAP	500,001	204,810	-	295,191	295,191	76,752	112,387	106,052
33641100-541420	C1801	SIDEWALK MAINT/REPAIR	750,000	-	750,000	-	750,000	664	540,837	208,499
33641100-541410	C2040	TRADEWINDS PARKWAY	2,000,000	437,015	-	1,562,985	1,562,985	-	-	1,562,985
33641100-541410	C2104	WEBB BRIDGE ROAD (NPP-GREENWAY)	13,500,002	8,215,523	-	5,284,479	5,284,479	786,738	961,029	3,536,713
33641100-541410	C2107	NORTH POINT PARKWAY IMP	703,442	439,207	-	264,235	264,235	-	188,099	76,136
33641100-541410	C2224	RAISED INTSECTION (MARIETTA ST)	350,002	292,706	-	57,296	57,296	26,140	31,155	1
33641100-541410	C2225	CROSSINGS (CITY CTR/ CHURCHES)	750,001	38,061	-	711,940	711,940	-	80,639	631,301
33641100-541410	C2226	PEDESTRIAN BRIDGES (WW PKWY)	4,000,002	2,329,398	-	1,670,604	1,670,604	33,443	1,412,136	225,025
33641100-541410	C2230	CUMMING ST CORRIDOR	4,757,527	340,811	-	4,416,716	4,416,716	157,761	1,040,828	3,218,127
33641100-541420	C2242	NP ALPHALINK			-	7,937,063	7,937,063	-	-	7,937,063
33641100-541420	C2305	ALPHALOOP (OMP - NORTHWINDS)	11,110,929	11,048,736	-	62,193	62,193	58,079	4,103	11
33641100-541410	C2427	DRYDEN RD EXTENSION	3,000,000	1,098	-	2,998,902	2,998,902	-	-	2,998,902
33641100-521200	C2607	TSPLOST 3 EXHIBITS	100,000	-	100,000	-	100,000	4,004	10,296	85,700
33641100-541410	C2608	MID BROADWELL CROSSWALK	50,000	-	50,000	-	50,000	-	-	50,000
33641100-541410	C2609	NORTHWINDS CROSSWALK	300,000	-	300,000	-	300,000	-	46,939	253,061
33641100-541410	C2610	MAST ARMS (KIMBALL/NWINDS)	250,000	-	250,000	-	250,000	1,791	-	248,209
33690200-579000		CONTINGENCY	3,881,433	-	2,881,107	1,000,326	3,881,433	-	-	3,881,433
		Total			**$ 7,400,000**	**$ 26,261,930**	**$ 33,661,930**	**$ 1,168,041**	**$ 6,514,032**	**$ 25,979,857**

CITY OF ALPHARETTA

Financial Management Reports
Special Revenue Funds
Impact Fee Fund (Fund 270; life-to-date for active projects)
As of November 30, 2025

#

Account #		Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrances	Available Budget
Revenue										
27074110-341321		IMPACT FEES STREETS & HIGHWAYS	4,138,766	4,138,766	$ -	$ -	$ -	$ 101,626		$ (101,626)
27074110-341323		IMPACT FEES RECREATION & PARKS	9,121,036	9,121,036	-	-	-	354,999		(354,999)
27074110-341324		IMPACT FEES PUBLIC SAFETY	1,132,965	1,132,965	-	-	-	23,378		(23,378)
27074110-362000		REALIZED GAIN/LOSS			-	-	-	(1,547)		1,547
27074110-363000		UNREALIZED GAIN/LOSS			-	-	-	18,528		(18,528)
27074110-395000		CARRYFORWARD FUND BALANCE	6,079,080	-	575,000	5,504,080	6,079,080	-		6,079,080
27074110-361000		INTEREST EARNINGS	769,478	769,478	-	-	-	62,590		(62,590)
		Total			**$ 575,000**	**$ 5,504,080**	**$ 6,079,080**	**$ 559,573**		**$ 5,519,507**
Expenditures										
Public Safety										
27031150-541300	C2501	FS 81 RENOVATIONS	170,000	-	$ -	$ 170,000	170,000	$ -	$ -	$ 170,000
		subtotal			***$ -***	***$ 170,000***	***$ 170,000***	***$ -***	***$ -***	***$ 170,000***
Public Works										
27041100-541420	C2242	NP ALPHALINK	2,062,937	-	$ -	$ 2,062,937	$ 2,062,937	$ -	$ -	$ 2,062,937
		subtotal			***$ -***	***$ 2,062,937***	***$ 2,062,937***	***$ -***	***$ -***	***$ 2,062,937***
Recreation, Parks & Cultural Services										
27061150-541500	C2011	WILLS PARK MASTER PLAN	328,634	21,930	$ -	$ 306,704	$ 306,704	$ 40,146	$ 266,558	$ -
27061150-541500	C2035	NORTH PARK RESTROOM 1 - 4 (DESIGN)	528,820	-	345,000	183,820	528,820	49,904	478,916	-
27061150-541410	C2113	ENCORE GREENWAY GATEWAY	2,000,001	201,893	-	1,798,108	1,798,108	140,161	1,657,946	1
27061150-541500	C2612	WILLS PARKL FIELD 5 TURF	150,000	-	150,000	-	150,000	-	-	150,000
27061150-541500	C2615	MARIETTA-ROSWELL ST PARK	20,000	-	20,000	-	20,000	9,500	9,500	1,000
		subtotal			***$ 515,000***	***$ 2,288,632***	***$ 2,803,632***	***$ 239,711***	***$ 2,412,921***	***$ 151,001***

CITY OF ALPHARETTA

Financial Management Reports
Special Revenue Funds
Impact Fee Fund (Fund 270; life-to-date for active projects)
As of November 30, 2025

#

Account #	Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrances	Available Budget
Non-Departmental									
27074110-521200	PROFESSIONAL SERVICES			$ -	$ 29,357	$ 29,357		$ 29,356	$ 1
27074110-579001	NON-ALLOCATED STREETS & HIGHWAYS			-	52,039	52,039	-	-	52,039
27074110-579002	NON-ALLOCATED PARKS				840,756	840,756	-	-	840,756
27074110-579003	NON-ALLOCATED PUBLIC SAFETY			60,000	60,359	120,359	-	-	120,359
	subtotal			***$ 60,000***	***$ 982,511***	***$ 1,042,511***	***$ -***	***$ 29,356***	***$ 1,013,155***
	Total			**$ 575,000**	**$ 5,504,080**	**$ 6,079,080**	**$ 239,711**	**$ 2,442,277**	**$ 3,397,093**

CITY OF ALPHARETTA

Financial Management Reports
Special Revenue Funds
Hotel/Motel Fund (Fund 275; life-to-date for active projects)
As of November 30, 2025

Account #		Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Revenue										
27590150-314100		HOTEL/MOTEL TAXES	98,056,554	88,956,554	$ 9,100,000	$ -	$ 9,100,000	$ 3,604,934		$ 5,495,066
27590150-319201		PEALTY/INT HOTEL/MOTEL TAX	4,804	4,804	-	-	-	-		-
27590150-362000		REALIZED GAIN/LOSS			-	-	-	(536)		536
27590150-363000		UNREALIZED GAIN/LOSS			-	-	-	6,841		(6,841)
27590150-361000		INTEREST EARNINGS	197,536	177,536	20,000	-	20,000	20,625		(625)
		subtotal			***$ 9,120,000***	***$ -***	***$ 9,120,000***	***$ 3,631,864***		***$ 5,488,136***
Non-Departmental										
27590150-395000		CARRYFORWARD FUND BALANCE	1,752,468	-	$ -	$ 1,752,468	$ 1,752,468	$ -		$ 1,752,468
		subtotal			***$ -***	***$ 1,752,468***	***$ 1,752,468***	***$ -***		***$ 1,752,468***
		Total			**$ 9,120,000**	**$ 1,752,468**	**$ 10,872,468**	**$ 3,631,864**		**$ 7,240,604**
Expenditures										
Alpharetta Convention & Visitors Bureau										
27590150-572002		ALPHA CONV & VISITORS BUREAU DISTRIBUTION	42,748,387	38,767,137	$ 3,981,250	$ -	$ 3,981,250	$ 1,221,647	$ -	$ 2,759,603
		subtotal			***$ 3,981,250***	***$ -***	***$ 3,981,250***	***$ 1,221,647***	***$ -***	***$ 2,759,603***
City of Alpharetta										
27590150-611100		CITY OF ALPHARETTA DISTRIBUTION	36,168,502	32,756,002	$ 3,412,500	$ -	$ 3,412,500	$ 1,351,850	$ -	$ 2,060,650
		subtotal			***$ 3,412,500***	***$ -***	***$ 3,412,500***	***$ 1,351,850***	***$ -***	***$ 2,060,650***
Recreation, Parks & Cultural Services										
27590150-541500	C2011	WILLS PARK MASTER PLAN	15,070	-	$ -	$ 15,070	15,070	$ 15,070	$ -	-
		subtotal			***$ -***	***$ 15,070***	***$ 15,070***	***$ 15,070***	***$ -***	***$ -***
Tourism Product Development										
27590150-521200		PROFESSIONAL SERVICES	47,635	42,135	$ 5,500	$ -	$ 5,500	$ -	$ -	$ 5,500
27590150-579000		TPD RESERVE	509,435	-	-	509,435	509,435	-	-	509,435
27590150-579006		DEBT SERVICE RESERVE	1,500,000	-	272,037	1,227,963	1,500,000	-	-	1,500,000
27590151-581100	D1600	PRINCIPAL (2016 CONF CTR BOND)	4,505,000	3,665,000	840,000	-	840,000	-	-	840,000
27590151-582100	D1600	INTEREST PAYMENT (2016 CONF CTR BOND)	7,282,292	6,673,579	608,713	-	608,713	304,356	-	304,357
		subtotal			***$ 1,726,250***	***$ 1,737,398***	***$ 3,463,648***	***$ 304,356***	***$ -***	***$ 3,159,292***
		Total			**$ 9,120,000**	**$ 1,752,468**	**$ 10,872,468**	**$ 2,892,924**	**$ -**	**$ 7,979,544**

CITY OF ALPHARETTA

Financial Management Reports
Special Revenue Funds
Confiscated Assets Fund (Fund 210; life-to-date for active projects)
As of November 30, 2025

Account #		Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrances	Available Budget
Revenue										
DEA										
21031110-351300		CONFISCATION/FEDERAL SEIZURE	3,556,480	3,556,480	$ -	$ -	$ -	$ 14,025		$ (14,025)
21031110-395000		CARRYFORWARD FUND BALANCE	491,829	-	290,000	201,829	491,829	-		491,829
		Total			**$ 290,000**	**$ 201,829**	**$ 491,829**	**$ 14,025**		**$ 477,804**
Expenditures										
DEA										
21031110-521200		PROFESSIONAL SERVICES	72	72	$ -	$ -	$ -	-	-	$ -
21031110-523500		EMPLOYEE TRAVEL	47,178	32,030	-	15,148	15,148	-	-	15,148
21031110-523700		EMPLOYEE TRAINING	66,279	63,779	-	2,500	2,500	-	-	2,500
21031110-531100		GENERAL SUPPLIES AND MATERIALS	127,897	107,620	-	20,277	20,277	-	-	20,277
21031110-531700		EMPLOYEE UNIFORMS	8,014	-	-	8,014	8,014	8,013	-	1
21031110-542100	C2503	ARTIC FURNITURE	25,000	-	-	25,000	25,000	-	-	25,000
21031110-542100	C2507	DRONE 1ST RESPONDER PROGRAM	18,800	-	-	18,800	18,800	-	-	18,800
21031110-542100	C2606	TRUNARC DRUG IDENTIFIER	28,952	-	28,952	-	28,952	-	-	28,952
21031110-579000		CONTINGENCY		-	261,048	112,090	373,138	-	-	373,138
		Total			**$ 290,000**	**$ 201,829**	**$ 491,829**	**$ 8,013**	**$ -**	**$ 483,816**

CITY OF ALPHARETTA

Financial Management Reports
Special Revenue Funds
State Confiscated Assets Fund (Fund 211; life-to-date for active projects)
As of November 30, 2025

Account #	Project	Fiscal Years 2013-2025 Total Project Authorization	Fiscal Years 2013-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrances	Available Budget
Revenue									
State									
21131120-351301	CONFISCATION/STATE SEIZURE	334,711	334,711	$ -	$ -	$ -			$ -
21131120-395000	CARRYFORWARD FUND BALANCE	27,136	-	-	27,136	27,136	-		27,136
	subtotal			***$ -***	***$ 27,136***	***$ 27,136***	***$ -***		***$ 27,136***
	Total			**$ -**	**$ 27,136**	**$ 27,136**	**$ -**		**$ 27,136**
Expenditures									
State									
21131120-532400	NON-RECURRING EXPENSES	361,486	334,350	$ -	$ 27,136	$ 27,136	$ 17,812	$ -	$ 9,324
	subtotal			***$ -***	***$ 27,136***	***$ 27,136***	***$ 17,812***	***$ -***	***$ 9,324***
	Total			**$ -**	**$ 27,136**	**$ 27,136**	**$ 17,812**	**$ -**	**$ 9,324**

CITY OF ALPHARETTA

Financial Management Reports
Special Revenue Funds
Opioid Settlement Fund (Fund 213; life-to-date for active projects)
As of November 30, 2025

Account #	Project	Fiscal Years 2024-2025 Total Project Authorization	Fiscal Years 2024-2025 Prior Year Actuals	FY 2026 Original Appropriation	FY 2026 Transfers / Adjustments	FY 2026 Revised Budget	FY 2026 Collections / Expenditures	FY 2026 Encumbrances	Available Budget
Revenue									
21331510-351920	OPIOID SETTLEMENT	78,958	78,958	$ -	$ -	$ -	$ 15,151		$ (15,151)
21331510-395000	CARRYFORWARD			-	78,958	78,958	-		78,958
	subtotal			***$ -***	***$ 78,958***	***$ 78,958***	***$ 15,151***		***$ 63,807***
	Total			**$ -**	**$ 78,958**	**$ 78,958**	**$ 15,151**		**$ 63,807**
Expenditures									
21331510-523700	EMPLOYEE TRAINING	59,400	-	$ -	$ 59,400	$ 59,400	$ 59,400	$ -	$ -
21331510-579000	CONTINGENCY	19,558	-	-	19,558	19,558	-	-	19,558
	subtotal			***$ -***	***$ 78,958***	***$ 78,958***	***$ 59,400***	***$ -***	***$ 19,558***
	Total			**$ -**	**$ 78,958**	**$ 78,958**	**$ 59,400**	**$ -**	**$ 19,558**

OTHER REPORTS

CITY OF ALPHARETTA

Financial Management Reports

Listing of Payments $5,000 and greater

for the month ended November 30, 2025

Vendor	Description	Department	$ Amount
6120 WINDWARD PW LLC	CURRENT YEAR PROPERTY TAXES	General Government	$ 9,929.10
A. B. GYMNASTICS LLC	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	$ 14,471.25
ADVANCED SYSTEMS	BUILDING CONSTRUCTION SERVICES: PW HQ RENOVATIONS	Public Works	$ 19,926.50
ADVANCED SYSTEMS, INC	BUILDING MAINTENANCE, INSTALLATION AND REPAIR SERVICES	Public Works	$ 38,516.50
AG-PRO LLC	EQUESTRIAN EQUIPMENT, CLOTHING AND SUPPLIES	Rec., Parks & Cultural Services	$ 12,600.00
ALCALDE & FAY LTD	LOBBY SERVICES	City Administration	$ 5,000.00
ALLIED WASTE SERVICE	WASTE MANAGEMENT SERVICES	Various Departments	$ 491,254.16
ALPHA LOOP FOUNDATION	ALPHA LOOP ART SCULPTURES	Various Departments	$ 6,975.00
AMERICAN FACILITY	JANITORIAL/CUSTODIAL SERVICES	Various Departments	$ 11,482.19
ANYTIME PARTY MACHINE	EQUIPMENT WITH OPERATOR, RENTAL OR LEASE	Rec., Parks & Cultural Services	$ 5,680.00
AT&T/BELLSOUTH @ 85	911 AT&T SERVICE FEE	Public Safety	$ 17,300.11
AT&T/BELLSOUTH @ 85	911 ESINET	Public Safety	$ 10,105.21
ATKINSREALIS USA INC	PROJECT MANAGEMENT SERVICES	Public Works	$ 12,161.63
AXON ENTERPRISES	FY26 AXON TASER	Public Safety	$ 162,182.40
BLEAKLY ADVISORY	ANALYTICAL STUDIES AND SURVEYS (CONSULTING)	General Government	$ 7,450.00
CITY OF MILTON	LEASE-COURTROOM IGA-NOVEMBER 2025	Municipal Court	$ 6,775.00
CLEARGOV INC	SOFTWARE MAINTENANCE/SUPPORT	Finance	$ 50,000.00
CONSOLIDATED FLEET	QUINT 83 EQUIPMENT PRESSURE TEST	Fire Administration	$ 5,860.60
COUNTRY BOY TRAIL	TRAILERS	Public Works	$ 6,599.00
CRABAPPLE TURF	ROADSIDE, GROUNDS, RECREATIONAL AND PARK AREA SERVICES	Rec., Parks & Cultural Services	$ 26,088.58
CRABAPPLE TURF	ROADSIDE, GROUNDS, RECREATIONAL AND PARK AREA SERVICES	Rec., Parks & Cultural Services	$ 8,404.50
CRABAPPLE TURF	GROUNDS REPAIR & MAINTENANCE	Rec., Parks & Cultural Services	$ 19,823.05
DC POOL SERVICE LLC.	PUMPS AND PUMP ACCESSORIES MAINTENANCE AND REPAIR	Rec., Parks & Cultural Services	$ 31,538.38
DC POOL SERVICE LLC.	FOUNTAINS, DECORATIVE	Rec., Parks & Cultural Services	$ 7,340.00
DELL MARKETING LP	MICROCOMPUTERS, DESKTOP OR TOWER BASED	Police	$ 9,885.63
DIGITAL EVIDENCE GROUP	LEGAL SERVICES	City Attorney	$ 5,590.50
DREAM HOUSE PAINTING	PAINTING, MAINTENANCE AND REPAIR SERVICES	Public Works	$ 8,350.00
ENVIRONMENTAL PRODUCTS	TRUCK MAINTENANCE AND REPAIR, HEAVY	Public Works	$ 11,727.64
ESIS INC	WC MONTHLY INVOICE	Risk Management	$ 17,847.24

CITY OF ALPHARETTA

Financial Management Reports

Listing of Payments $5,000 and greater

for the month ended November 30, 2025

Vendor	Description	Department	$ Amount
EXPERT PAINTING & RENOVATIONS LLC	BUILDING MAINTENANCE, INSTALLATION AND REPAIR SERVICES	Rec., Parks & Cultural Services	$ 10,500.00
FISHER & PHILLIPS	LEGAL SERVICES	Risk Management	$ 5,675.00
FULTON COUNTY BOARD OF COMMISSIONERS	OCT25 LOCAL CRIME VICTIMS ASST COLLECTION REPORT	Police	$ 7,600.74
FULTON COUNTY BOARD OF COMMISSIONERS	LOCAL CRIMES VICTIM ASSIST COLLECTION REPORT	Police	$ 6,664.75
FULTON COUNTY-DEPT OF FINANCE	WATER AND SEWER UTILITIES	Various Departments	$ 15,279.43
FULTON COUNTY-DEPT OF FINANCE	WATER AND SEWER UTILITIES	Various Departments	$ 8,838.93
GA SUPERIOR COURT CLERK'S CO-OP AUTH.	MONTHLY DISBURSEMENT REPORT OCT 2025	Police	$ 34,403.11
GA SUPERIOR COURT CLERK'S CO-OP AUTH.	REPORT DATE 12/1/25	Police	$ 30,142.11
GEORGIA BRIDGE AND CONCRETE	CONSTRUCTION, STREET (MAJOR AND RESIDENTIAL)	Public Works	$ 7,950.00
GEORGIA BRIDGE AND CONCRETE	RETAINAGE RELEASE: Contract Withholding: 23-003, FUND 301	General Government	$ 11,458.27
GEORGIA GREEN GROUNDS CARE LLC	GROUNDS MAINTENANCE: MOWING, EDGING, PLANT	Public Works	$ 32,147.38
GEORGIA INFRASTRUCTURE	CONSTRUCTION: ENCORE GREENWAY GATEWAY	Rec., Parks & Cultural Services	$ 103,692.22
GEORGIA INTERLOCAL	BI-ANNUAL GA FIREFIGHTERS CANCER PROGRAM	Public Safety	$ 6,741.35
GEORGIA MUNICIPAL ASSN	TELECOMMUNICATIONS MANAGEMENT SERVICES	City Administration	$ 11,000.00
GEORGIA POWER	RELOCATION AND/OR REMOVAL SERVICES FOR UTILITY WORK	Public Works	$ 58,079.00
GEORGIA POWER CO	ELECTRICITY UTILITIES	Various Departments	$ 212,021.78
GEORGIA POWER CO	ELECTRICAL SERVICES	Various Departments	$ 7,926.18
GREENWORKS HAULING	GARBAGE/REFUSE EQUIPMENT (DUMPSTERS, ETC.) RENTAL	Rec., Parks & Cultural Services	$ 6,550.00
ICON VENUE GROUP	FEASIBILITY STUDIES (CONSULTING)	Development Authority	$ 15,358.33
INFINITE TECHNICAL	90% OF TESLA CHARGERS INSTALL	Public Safety	$ 72,225.00
JOSH PRESSURE WASH	CLEANING OF ROADSIDE PARK (REST STOP)	Rec., Parks & Cultural Services	$ 5,450.00
KIMBROUGH INDUSTRIAL	FACILITY REPAIR & MAINTENANCE	Public Works	$ 5,312.33
KRISTEN THIGPEN ORR	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	$ 5,250.00
LD GYMNASTICS INC	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	$ 37,851.75
MASON TRACTOR	TRACTORS, INDUSTRIAL: BULLDOZERS, CRAWLERS, WHEEL	Rec., Parks & Cultural Services	$ 5,216.51
MEER ELECTRIC	ELECTRICAL	Various Departments	$ 21,176.84
MEER ELECTRIC	MAINTENANCE AND REPAIR, STREET LIGHTING	Public Works	$ 8,352.44
MERIDIAN RAPID DEFENSE GROUP LLC	TRAFFIC CONES, LANE MARKERS, AND BARRICADES (PORTA	Rec., Parks & Cultural Services	$ 37,200.00

CITY OF ALPHARETTA

Financial Management Reports

Listing of Payments $5,000 and greater

for the month ended November 30, 2025

Vendor	Description	Department	$ Amount
MGT IMPACT SOLUTIONS	CONSULTING SERVICES (NOT OTHERWISE CLASSIFIED)	Information Technology	$ 35,500.00
MGT IMPACT SOLUTIONS	SOFTWARE MAINTENANCE/SUPPORT	Various Departments	$ 24,030.50
MR PLUNGER INC	PLUMBING MAINTENANCE AND REPAIR (INCLUDES PRESSURE	Rec., Parks & Cultural Services	$ 9,000.00
NAFECO INC	FIRE EXTINGUISHER TRAINING SYSTEM	Public Safety	$ 12,452.83
NGT GROUP LLC	CONSTRUCTION, STREET LIGHTING: KIMBALL BR RD GAP	Public Works	$ 70,524.60
OHMSHIV	CONSTRUCTION: WBR PH3 (GREENWAY-ROUNDABOUT)	Public Works	$ 381,805.78
PEACE OFFICER'S ANNUITY BENEFIT FUND OF GA	OCTOBER 2025 REPORT	Police	$ 15,785.45
PEACE OFFICER'S ANNUITY BENEFIT FUND OF GA	MUNICIPAL COURT FINES	Police	$ 13,821.36
PERFORMANCE FOOD GROUP	CAFETERIA AND KITCHEN EQUIPMENT (INCLUDING FOOD)	Police	$ 7,849.53
PREMIER EVENTS LLC	WIRE & WOOD (SPONSORSHIP)	Rec., Parks & Cultural Services	$ 7,800.00
PRIME CONTRACTORS	DESIGN BUILD SERVICES: RESTROOM (N PARK 1-4)	Rec., Parks & Cultural Services	$ 49,904.10
QUEEN WOOD PRODUCTS	BEDDING (ALL TYPES)	Rec., Parks & Cultural Services	$ 6,796.80
RCS PRODUCTIONS	EVENT PLANNING SERVICES	Rec., Parks & Cultural Services	$ 32,828.50
RINGCENTRAL, INC.	COMMUNICATION SYSTEMS, INTEGRATED (INCLUDES TELEPHONE)	Various Departments	$ 9,497.42
RURAL METRO	MONTHLY SUBSIDY FEE - NOVEMBER 2025	Fire Administration	$ 31,317.99
RUSSELL LANDSCAPE	GROUNDS MAINTENANCE: MOWING, EDGING, PLANT	Public Works	$ 73,509.11
SAVILLE & COMPANY	LAW ENF LIABILITY INSURANCE - ADDING JAIL	Police	$ 15,227.00
SHI INTERNATIONAL CO	SOFTWARE MAINTENANCE/SUPPORT	Various Departments	$ 24,836.00
SOL CONSTRUCTION LLC	CONSTRUCTION, STREET (MAJOR AND RESIDENTIAL)	Public Works	$ 11,526.82
SOUTHEAST LINK	GENERAL SUPPLIES AND MATERIALS	Rec., Parks & Cultural Services	$ 5,261.55
SOUTHEAST RESTORATION	DOOR INSTALLATION, MAINTENANCE, AND REPAIR (METAL)	Public Works	$ 28,184.61
STEELCASE	FURNITURE: OFFICE	City Administration	$ 8,943.00
SUMMIT CONSTRUCTION	CONSTRUCTION, SEWER AND STORM DRAIN	Public Works	$ 15,900.00
SUPERIOR GROUNDCOVER	HYDROMULCH	Rec., Parks & Cultural Services	$ 6,120.00
T&T UNIFORMS, INC.	EMPLOYEE UNIFORMS	Public Safety	$ 6,900.70
T&T UNIFORMS, INC.	EMPLOYEE UNIFORMS	Public Safety	$ 12,314.58
T&T UNIFORMS, INC.	EMPLOYEE UNIFORMS	Public Safety	$ 5,553.12
TECH ALPHARETTA	SPONSORSHIPS (ALL TYPES)	Economic Development	$ 10,000.00

CITY OF ALPHARETTA

Financial Management Reports

Listing of Payments $5,000 and greater

for the month ended November 30, 2025

Vendor	Description	Department	$ Amount
TEN 10 TEAMS	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	$ 7,339.50
TEN 8 FIRE & SAFETY	VEHICLE REPAIR & MAINTENANCE	Public Safety	$ 6,164.92
TERRAMARK LAND	SURVEYOR SERVICES, LAND	Public Works	$ 8,571.25
TESLA, INC.	(4) TESLA V4 SUPERCHARGER POST	Public Safety	$ 180,000.00
THE DUMPSTER CO	ROADSIDE, GROUNDS, RECREATIONAL AND PARK AREA SERVICES	Rec., Parks & Cultural Services	$ 37,069.75
THE F. A. BARTLETT	GROUNDS REPAIR & MAINTENANCE	Various Departments	$ 23,595.00
THE F. A. BARTLETT	TREE MAINT-PLANTING-REMOVAL	Various Departments	$ 9,560.00
THE F. A. BARTLETT T	TREE AND SHRUB REMOVAL SERVICES	Rec., Parks & Cultural Services	$ 43,974.00
TRUIST BANK	PCARD STATEMENT 11/2/25	General Government	$ 194,398.78
VERIZON WIRELESS	TELECOMMUNICATION SERVICES	Various Departments	$ 6,751.62
VERIZON WIRELESS	TELEPHONE SERVICES, CELLULAR	Various Departments	$ 14,870.51
WEST CHATHAM WARNING	UPFIT FOR 3 HARLEY MOTORCYCLES	Police	$ 43,611.60
WITT O'BRIEN'S LL	CONSULTING SERVICES (NOT OTHERWISE CLASSIFIED)	City Administration	$ 6,900.00
YANCEY BROS CO	INDUSTRIAL AND CONSTRUCTION MACHINERY, EQUIPMENT	Public Works	$ 9,510.00
ZSCHOOL, LLC	OPIOD TRAINING FOR POLICE	Police	$ 59,400.00

CITY OF ALPHARETTA

Financial Management Reports

Listing of PO's between $5,000.01 and $50,000.00

for the month ended November 30, 2025

Purchase Order #	Vendor	Department	Purchase Order Amt.	Description
26000429	LIGHTHOUSE HEALTH AND WELLNESS	POLICE	6,000.00	ANNUAL RENEWAL OF APEX IRIS EXTRA JOB TACKING SOFTWARE
26000430	PREMIER EVENTS LLC	REC, PARKS & CULTURAL SERVICES	7,800.00	WIRE AND WOOD SALES COMMISSION ON SPONSORSHIPS
26000432	PRECISION FENCEWORKS LLC	PUBLIC WORKS	18,631.00	FENCE REPLACEMENT SURROUNDING GEORGIAN POND
26000439	KIMBROUGH INDUSTRIAL GROUP LLC	PUBLIC WORKS	9,427.80	HVAC REPLACEMENT AT PUBLIC WORKS
26000441	TECH ALPHARETTA, INC.	ADMINISTRATION	10,000.00	ANNUAL SPONSORSHIP FOR TECH ALPHARETTA
26000442	THE F. A. BARTLETT TREE EXPERT COMPANY	REC, PARKS & CULTURAL SERVICES	5,364.00	TREE PRUNING SERVICES AT WEBB BRIDGE PARK DOG PARK
26000449	WINSTON'S OUTDOOR CONTRACTORS, LLC	PUBLIC WORKS	49,528.80	8,400 SQUARE FEET OF BRICK PAVER MAINTENANCE IN DOWNTOWN
26000450	4F APPLIED TECHNOLOGY LLC	POLICE	13,000.00	NOTEACTIVE BUSINESS SOFTWARE ANNUAL FEE
26000452	COUNTRY BOY TRAILERS	PUBLIC WORKS	6,599.00	7 FT BY 16 FT TRAILER WITH RAMPS
26000453	DIVERSE COMPUTING INC	POLICE	6,067.00	E-AGENT SOFTWARE RENEWAL FOR POLICE, E911, AND COURTS
26000458	GEORGIA MUNICIPAL ASSN	ADMINISTRATION	11,000.00	ANNUAL GMA SUBSCRIPTION FOR TELECOM AND RIGHT OF WAY MANAGEMENT SERVICES
26000459	JOSHUA STRANGE	REC, PARKS & CULTURAL SERVICES	14,500.00	DIGITAL TICKETING PLATFORM FOR THE TASTE, INCLUDING TABLET RENTAL, ONSITE STAFF, ETC.
26000464	SUMMIT SOLUTIONZ INC	INFORMATION TECHNOLOGY	9,260.00	COUNCIL CHAMBERS AUDIO VISUAL SYSTEM IMPROVEMENT
26000471	MEER ELECTRICAL CONTRACTORS INC	REC, PARKS & CULTURAL SERVICES	9,282.75	ELECTRICAL SERVICES FOR SEASON OF CELEBRATION AND DOWNTOWN DÉCOR

City of Alpharetta
Balance Sheet
Governmental Funds
November 30, 2025

	Major Governmental Funds						Non-Major	Total
	General Fund	Capital Project Fund	Capital Grant Fund	2022 Bond Fund	T-SPLOST Capital Fund	T-SPLOST II Capital Fund	Governmental Funds	Governmental Funds
ASSETS								
Cash / Cash Equivalents / Investments	$ 48,442,004	$ 17,576,711	$ 1,748,355	$ 25,728,168	$ 22,385,529	$ 31,232,144	$ 17,211,044	$ 164,323,955
Receivables (net of allowance for uncollectibles)								
Taxes Receivable								
Property Taxes	7,865,861	-	-	-	-	-	-	7,865,861
Other Taxes	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Accounts	112,095	-	-	-	-	-	1,299,220	1,411,315
Due from Other Funds	1,676,336	-	-	-	-	-	9,491	1,685,827
Intergovernmental Receivable	-	30,000	-	-	-	1,286,119	316,354	1,632,473
Cash - Restricted	210,686	458,115	-	-	-	-	-	668,801
Total Assets	**58,306,982**	**18,064,826**	**1,748,355**	**25,728,168**	**22,385,529**	**32,518,263**	**18,836,110**	**177,588,233**
LIABILITIES AND FUND BALANCES								
Liabilities								
Current								
Accounts Payable	396,333	131,001	-	2,872	7,678	4,484	114,970	657,337
Retainage Payable	-	13,446	-	33,572	464,675	481,309	57,571	1,050,573
Intergovernmental Payable	-	-	-	-	-	-	-	-
Claims Payable	-	-	-	-	-	-	-	-
Payroll Payable	1,395,552	-	-	-	-	-	87,445	1,482,997
Due to Other Funds	-	-	-	-	-	-	354,688	354,688
Deferred Revenue	9,281,732	30,000	-	-	-	1,286,119	1,308,712	11,906,563
Unearned Revenue	115,847	-	920,792	-	-	-	-	1,036,639
Non-Current								
Unclaimed Property	105,106	-	-	-	-	-	-	105,106
Claims Payable	-	-	-	-	-	-	-	-
Total Liabilities	**11,294,571**	**174,448**	**920,792**	**36,444**	**472,352**	**1,771,912**	**1,923,385**	**16,593,905**
Fund Balances:								
Restricted for:								
Capital Projects	-	7,186,892	(836,384)	8,198,596	6,316,972	20,350,886	4,826,406	46,043,370
Law Enforcement	-	-	-	-	-	-	149,179	149,179
Emergency Telephone Activities	-	-	-	-	-	-	(1,019,633)	(1,019,633)
Debt Service	-	-	-	-	-	-	3,975,418	3,975,418
Promotion of Tourism	-	-	-	-	-	-	991,410	991,410
Assigned for:								
Grant Projects	-	-	-	-	-	-	111,387	111,387
Arbitrage	-	-	-	1,106,566	-	-	-	1,106,566
Encumbrances	5,358,457	9,234,484	1,632,269	16,089,538	14,207,106	6,514,032	3,808,919	56,844,804
Unallocated	41,653,955	1,469,003	31,677	297,023	1,389,099	3,881,433	4,069,639	52,791,829
Total Fund Balances	47,012,411	17,890,378	827,562	25,691,724	21,913,177	30,746,351	16,912,725	160,994,329
Total Liabilities and Fund Balances	**$ 58,306,982**	**$ 18,064,826**	**$ 1,748,355**	**$ 25,728,168**	**$ 22,385,529**	**$ 32,518,263**	**$ 18,836,110**	**$ 177,588,233**

City of Alpharetta
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Period Ended November 30, 2025

	Major Governmental Funds						Non-Major	Total
	General Fund	Capital Project Fund	Capital Grant Fund	S2022 Const Bond Fund	T-SPLOST Capital Fund	T-SPLOST II Capital Fund	Governmental Funds	Governmental Funds
REVENUES								
Taxes:								
Property Tax	$ 28,602,944	$ -	$ -	$ -	$ -	$ -	$ 5,138,646	$ 33,741,590
Local Option Sales Tax	7,436,231	-	-	-	-	-	-	7,436,231
Transportation SPLOST	-	-	-	-	-	5,132,135	-	5,132,135
Other Taxes	8,778,825	-	-	-	-	-	3,604,934	12,383,759
Licenses and permits	2,292,685	-	-	-	-	-	-	2,292,685
Intergovernmental	93,977	467,715	781,162	-	-	-	-	1,342,854
Charges for services	2,113,986	-	-	-	-	-	1,169,620	3,283,605
Impact Fees	-	-	-	-	-	-	480,003	480,003
Fines/Forfeitures	852,252	-	-	-	-	-	14,025	866,277
Investment earnings (Loss)	296,489	223,415	14,723	333,380	457,801	505,528	167,706	1,999,044
Contributions and Donations	48,786	1,063,137	-	-	-	-	2,852	1,114,776
Misc Revenue	43,717	-	-	-	-	-	-	43,717
Other	-	-	-	-	-	-	15,151	15,151
Total revenues	**50,559,892**	**1,754,267**	**795,885**	**333,380**	**457,801**	**5,637,663**	**10,592,937**	**70,131,826**
EXPENDITURES								
Current:								
Unallocated	-	-	-	-	-	-	-	-
General government	6,283,066	615,344	-	-	-	-	1,557,275	8,455,685
Public safety	21,501,124	614,867	-	-	-	-	2,109,289	24,225,281
Public works	4,583,489	776,334	-	28,030	2,861,381	1,168,041	1,852,524	11,269,799
Economic and community development	2,159,258	90,674	-	-	-	-	-	2,249,932
Alpharetta Business Community	-	-	-	-	-	-	-	-
Culture and recreation	6,375,936	216,442	-	80,518	-	-	299,982	6,972,878
Contingency	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-
Debt service:								-
Principal	-	-	-	-	-	-	-	-
Interest	33,033	-	-	-	-	-	1,535,273	1,568,305
Other Costs		-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	**40,935,906**	**2,313,661**	**-**	**108,547**	**2,861,381**	**1,168,041**	**7,354,343**	**54,741,880**
Excess (deficiency) of revenues over (under) expenditures	9,623,985	(559,394)	795,885	224,833	(2,403,579)	4,469,622	3,238,594	15,389,946
OTHER FINANCING SOURCES (USES)								
Transfers in	1,668,204	-	-	-	-	-	-	1,668,204
Transfers out	-	-	-	-	-	-	(1,351,850)	(1,351,850)
Loan Proceeds	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
Sale of capital assets	30,782	-	-	-	-	-	-	30,782
Sale of non-capital assets	820	-	-	-	-	-	-	820
Land Sale	-	-	-	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	1,699,806	-	-	-	-	-	(1,351,850)	347,956
Net change in fund balances	11,323,791	(559,394)	795,885	224,833	(2,403,579)	4,469,622	1,886,744	15,737,902
Fund balances - beginning	**35,688,620**	**18,449,772**	**31,677**	**25,466,891**	**24,316,756**	**26,276,729**	**15,025,981**	**145,256,427**
Fund balances - ending	**$ 47,012,411**	**$ 17,890,378**	**$ 827,562**	**$ 25,691,724**	**$ 21,913,177**	**$ 30,746,351**	**$ 16,912,725**	**$ 160,994,329**

City of Alpharetta
Combining Balance Sheet
Non-Major Governmental Funds
November 30, 2025

	Special Revenue									
	Hotel Motel	Impact Fee	Federal Confiscated Assets	State Confiscated Assets	Grant Operating	E911	Opioid Settlement Fund	Debt Service Fund	Stormwater Capital Fund	Total Non-major Governmental Funds
ASSETS										
Cash / Cash Equivalents / Investments	$ 2,175,809	$ 6,515,779	$ 497,841	$ 9,324	$ 177,892	$ (173,666)	$ 34,710	$ 4,869,619	$ 3,103,736	$ 17,211,044
Taxes Receivable	-	-	-	-	-	-	-	-	-	-
Pre-Paid Expenditures	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Property Taxes	0	-	-	-	-	-	-	1,299,220	-	1,299,220
Intergovernmental Receivable	-	-	-	-	9,491	-	-	-	-	9,491
Due From Other Funds	316,354									316,354
Restricted	-	-	-	-	-	-	-	-	-	-
Total Assets	**2,492,163**	**6,515,779**	**497,841**	**9,324**	**187,383**	**(173,666)**	**34,710**	**6,168,839**	**3,103,736**	**18,836,110**
LIABILITIES										
Accounts Payable	0	96,606	-	-	-	12,023	-	2,295	4,046	114,970
Retainage Payable	754	20,231	-	-	-	-	-	-	36,587	57,571
Intergovernmental Payable	-	-	-	-	-	-	-	-	-	-
Arbitrage Payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-	-	-	-	-
Payroll Liabilities	-	-	-	-	-	87,445	-	-	-	87,445
Due to Other Fund	-	-	-	-	-	354,688	-	-	-	354,688
Deferred Revenue	0	-	-	-	9,491	-	-	1,299,220	-	1,308,712
Unearned Revenue	-	-	-	-	-	-	-	-	-	-
Total Liabilities	**754**	**116,837**	**-**	**-**	**9,491**	**454,155**	**-**	**1,301,515**	**40,633**	**1,923,385**
FUND BALANCES										
Restricted:										
Capital Projects	-	2,943,512	-	-	-	-	-	-	1,882,895	4,826,406
Law Enforcement	-	-	124,703	9,324	-	-	15,152	-	-	149,179
Promotion of Tourism	991,410	-	-	-	-	-	-	-	-	991,410
Emergency Telephone Activities	-	-	-	-	-	(1,019,633)	-	-	-	(1,019,633)
Debt Service	-	-	-	-	-	-	-	3,975,418	-	3,975,418
Assigned for: Grant Projects	-	-	-	-		-	-	-	-	-
Grant Projects	-	-	-	-	111,387	-	-	-	-	111,387
Encumbrances	-	2,442,277	-	-	50,000	391,811	-	-	924,831	3,808,919
Unallocated	1,500,000	1,013,154	373,138	-	16,505	-	19,558	891,906	255,378	4,069,639
Total Fund Balances	2,491,410	6,398,943	497,841	9,324	177,892	(627,821)	34,710	4,867,324	3,063,103	16,912,725
Total Liabilities and Fund Balances	**$ 2,492,163**	**$ 6,515,779**	**$ 497,841**	**$ 9,324**	**$ 187,383**	**$ (173,666)**	**$ 34,710**	**$ 6,168,839**	**$ 3,103,736**	**$ 18,836,110**

City of Alpharetta
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ended November 30, 2025

	Special Revenue									Total Non-major
	Hotel Motel	Impact Fee	Federal Confiscated Assets	State Confiscated Assets	Grant Operating	E911 Fund	Opioid Settlement Fund	Debt Service Fund	Stormwater Service Fund	Governmental Funds
REVENUES:										
Hotel Motel Tax	$ 3,604,934	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,604,934
Property tax	-	-	-	-	-	-	-	5,138,646	-	5,138,646
Charges for Service	-	-	-	-	89,000	1,080,620	-	-	-	1,169,620
Impact Fees	-	480,003	-	-	-	-	-	-	-	480,003
Forfeiture Income	-	-	14,025	-	-	-	-	-	-	14,025
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	2,852	-	-	-	-	2,852
Investment Earnings (Loss)	26,930	79,570	-	-	2,154	(8,268)	-	15,442	51,877	167,706
Other	-	-	-	-	-	-	15,151	-	-	15,151
Total revenues	**3,631,864**	**559,573**	**14,025**	**-**	**94,007**	**1,072,352**	**15,151**	**5,154,088**	**51,877**	**10,592,937**
EXPENDITURES:										
Tourism	1,541,073	-	-	-	-	-	-	-	-	1,541,073
Community Development	-	-	-	-	-	-	-	-	-	-
Culture/Recreation	-	239,711	-	-	60,271	-	-	-	-	299,982
Public Safety	-	-	8,013	17,812	11,229	2,012,835	59,400	-	-	2,109,289
Public Works	-	-	-	-	94	-	-	-	1,852,429	1,852,524
General Government	-	-	-	-	13,702	-	-	2,500	-	16,202
Debt Service:	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	1,535,273	-	1,535,273
Bond Issuance Costs	-	-	-	-	-	-	-	-	-	-
Total expenditures	**1,541,073**	**239,711**	**8,013**	**17,812**	**85,296**	**2,012,835**	**59,400**	**1,537,773**	**1,852,429**	**7,354,343**
Excess (deficiency) of revenues over expenditures	2,090,791	319,862	6,011	(17,812)	8,710	(940,483)	(44,249)	3,616,316	(1,800,552)	3,238,594
OTHER FINANCING SOURCES (USES):										
Transfers in / out:										
General fund	(1,351,850)	-	-	-	-	-	-	-	-	(1,351,850)
Budgeted Fund Balance:	-	-	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-	-	-
Total other financing sources	(1,351,850)	-	-	-	-	-	-	-	-	(1,351,850)
Net change in fund balances	738,941	319,862	6,011	(17,812)	8,710	(940,483)	(44,249)	3,616,316	(1,800,552)	1,886,744
Fund balances - beginning	**1,752,469**	**6,079,081**	**491,830**	**27,136**	**169,182**	**312,662**	**78,958**	**1,251,008**	**4,863,655**	**15,025,981**
Fund balances - ending	**$ 2,491,410**	**$ 6,398,943**	**$ 497,841**	**$ 9,324**	**$ 177,892**	**$ (627,821)**	**$ 34,710**	**$ 4,867,324**	**$ 3,063,103**	**$ 16,912,725**

City of Alpharetta
Enterprise Fund -Solid Waste
Statement of Net Position
November 30, 2025

.	Solid Waste
ASSETS	
Current Assets:	
Cash and Cash Equivalents & Investments	$ 1,279,994
Inventories, at cost	-
Accounts Receivables (net of allowance for uncollectibles)	1,281,564
Prepaid Insurance Expenses	-
Total Current Assets	2,561,558
Noncurrent Assets:	
Restricted Cash, Cash Equivalents, and Investments	-
Total Restricted Assets	-
Other	-
Capital Assets	
Buildings and System	-
Machinery and Equipment	-
Less Accumulated Depreciation	-
Total Capital Assets (net of accumulated depreciation)	-
Total Noncurrent Assets	-
Total Assets	**2,561,558**
LIABILITIES	
Current Liabilities:	
Accounts Payable	2,100
Accounts Payable/ Customer Credit Balances	-
Accounts Payable/ Customer Pre-Paid Service	-
Payroll Liabilities	956
Accrued Salaries	-
Accrued Interest Payable	-
Compensated Absences Payable	-
Notes Payable - Revenue Bonds	-
Due to Other Funds	-
Total Current Liabilities	3,056
Current Liabilities Payable from Restricted Assets:	
Revenue Bonds Payable	-
Total Current Liabilities Payable from Restricted Assets	-
Noncurrent Liabilities:	
Customer Deposits	-
Compensated Absences less Current Portion	-
Revenue Bonds Payable	-
Total Noncurrent Liabilities	-
Total Liabilities	**3,056**
NET ASSETS	
Invested in Capital Assets, net of related debt	-
Reserved for Debt Service	-
Reserved for Encumbrances	-
Unreserved	2,558,502
Total Net Assets	2,558,502
Total Liabilities & Net Assets	**$ 2,561,558**

City of Alpharetta
Enterprise Fund - Solid Waste
Statement of Revenues, Expenses, and Changes in Net Position
For the Period Ended November 30, 2025

Operating revenues:	
Charges for sales and services:	
Refuse Collection charges	$ 4,431,950
Misc Revenue	-
Total operating revenues	4,431,950
Operating expenses:	
Administration	6,062,132
Non-departmental	-
Total operating expenses	6,062,132
Operating Gain (loss)	(1,630,181)
Non-operating revenues (expenses):	
Investment earnings (Loss)	20,808
Total non-operating revenue (expenses)	20,808
Income (loss) before transfers	(1,609,374)
Transfers In	-
Transfers Out	-
Change In Net Assets	(1,609,374)
Total net assets-beginning	**69,563**
Total net assets-ending (net of encumbrances)	**(1,539,812)**
Adjustments to GAAP basis:	
Encumbrances	4,098,313
Misc adj-Encumbrances Resv/Prior Year	
Total net assets-ending	**$ 2,558,502**

DEVELOPMENT AUTHORITY

Revenue & Expenditure Report
GAAP Financial Statements

ALPHARETTA DEVELOPMENT AUTHORITY

Financial Management Report - As of November 30, 2025 (unaudited)

	Account #	Project	Total Budget	Actuals (Collections/ Expenditures)	Encumbrances	Remaining
Revenues						
	99575100-346900	Bond Application Fee	$ -	$ -		$ -
	99575100-361000	Investment Earnings	-	5,944		(5,944)
		subtotal	***$ -***	***$ 5,944***		***$ (5,944)***
(1)	99575100-395000	Carryforward Fund Balance	$ 486,587	$ -		$ 486,587
		subtotal	***$ 486,587***	***$ -***		***$ 486,587***
		Total	**$ 486,587**	**$ 5,944**		**$ 480,643**
Expenditures						
	99575100-571000	Local Job Creation Grant Program	$ 32,500	$ -	$ -	$ 32,500
	99575100-521200-C2529	Market Feasibility Study	123,053	70,707	52,345	1
	99575100-544100-C1601	High Impact Permitting Grant Program (IGA with COA)	20,948	-	-	20,948
	99575100-544100-C2422	Connect Forward Grant Program	50,000	-	-	50,000
	99575100-544100-C2618	Lights on the Loop	20,000	20,000	-	-
		subtotal	***$ 246,501***	***$ 90,707***	***$ 52,345***	***$ 103,449***
	99575100-579000	Reserve	$ 240,086	$ -	$ -	$ 240,086
		Total	**$ 486,587**	**$ 90,707**	**$ 52,345**	**$ 343,535**

(1) Carryforward Fund Balance represents cash available at the end of the prior fiscal year that is programmed into the current fiscal year budget. As this account represents cash already received, there will not be actual collections.

Fund Balance Reconciliation

Fund Balance (beginning of Fiscal Year)		**$ 486,588**
Revenues collected to date		5,944
Expenditures incurred to date		(90,707)
Fund Balance*		**$ 401,825**
Fund Balance Allocation (forecasted):		
Non-Spendable (unspent/remaining project allocations)	$	155,794
Spendable (available for investment by the Board)		246,031
		$ 401,825

** May differ from the Fund Balance figures in the attached Balance Sheet due to forecasted revenue collections that are anticipated, but not yet collected.*

City of Alpharetta
Balance Sheet
COMPONENT UNIT-DEVELOPMENT AUTHORITY
November 30, 2025

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	401,825
Investments		-
Receivables		-
Restricted Cash for Bond Issuance Costs		-
Total Assets		**401,825**
LIABILITIES		
Current Liabilities:		
Accounts Payable		-
Deferred Revenue		-
Due to Other Funds		-
Total Current Liabilities		-
Current Liabilities Payable from Restricted Assets:		
		-
Total Current Liabilities Payable from Restricted Assets		-
Noncurrent Liabilities:		
		-
Total Noncurrent Liabilities		-
Total Liabilities		-
Fund Balance		
Restricted		155,794
Unallocated		246,031
Total Fund Balance		401,825
Total Liabilities & Fund Balance		**$ 401,825**

City of Alpharetta
Statement of Revenues, Expenditures, and Changes in Fund Balance
COMPONENT UNIT-DEVELOPMENT AUTHORITY
For the Period Ended November 30, 2025

	Actual Amounts
Revenues	
Rent/Royalties	$ -
State Grant	-
Fees	-
Contributions & Donations	-
Miscellaneous Income-Interest	5,944
Miscellaneous Revenue	-
Total Revenues	**5,944**
Expenditures	
Economic Development	143,052
Maintenance Contracts	-
Donation to private source	-
Utilities - Miscellaneous	-
Debt Service:	
Principal	-
Interest	-
Total Expenditures	**143,052**
Excess (deficiency) of revenues over (under) expenditures	(137,108)
Other Financing Sources (Uses)	
Sale of capital assets	-
Net Change in Fund Balances	(137,108)
Fund Balance, Beginning of Year	**486,588**
Encumbrances	52,345
Fund Balance, End of Year	**401,825**

THE CITY OF
ALPHARETTA
GEORGIA

DRAFT (1/14/2026)

City of Alpharetta, Georgia
Fiscal Year 2026
Budget Amendment Request

The purpose of the Fiscal Year (FY) 2026 Budget Amendment is to amend the base budget as adopted by City Council for targeted initiatives that have already occurred (e.g., during the first seven months of the fiscal year) or are planned to occur before fiscal year-end.

General Fund
This Fund is the principal operating fund of the city and includes governmental activities such as police, fire, recreation, transportation, and other general government functions that are primarily funded with property taxes, franchise fees, state shared revenues, and charges for services such as recreation program fees. State law requires that the city's budget be balanced: revenues = expenditures.

The budgetary legal level of control resides at the department level (e.g., City Administration, Recreation, Parks, and Cultural Services, etc.). A given department has the operational flexibility to reallocate appropriations within specific line-items to achieve its mission but cannot exceed its overall appropriation level as approved by City Council. Furthermore, the Adopted Budget approves the staffing level (i.e., authorized full-time equivalent staffing level) for each department. The FY 2026 Budget Amendment adjusts departmental budgets to fund/authorize the targeted initiatives discussed in detail over the following pages.

GENERAL FUND LEGAL LEVEL OF CONTROL	Fiscal Year 2026			
	Current Budget	*Personnel Adjustments* Budget Amendment	*Other* Budget Amendment	Revised Budget
Revenues by Source:				
Property Taxes	$ 38,079,000	$ -	$ -	$ 38,079,000
Local Option Sales Taxes	22,440,500	-	-	22,440,500
Other Taxes	20,015,400	-	769,239	20,784,639
Licenses and Permits	3,476,500	-	-	3,476,500
Intergovernmental Revenue	352,385	-	-	352,385
Charges for Services	5,414,072	-	-	5,414,072
Fines and Forfeitures	2,280,000	-	-	2,280,000
Investment Earnings	1,150,000	-	-	1,150,000
Other/Miscellaneous	255,654	-	-	255,654
Other Financing Sources				
Transfer-in from Hotel/Motel Fund	3,412,500	-	-	3,412,500
Transfer-in from Development Authority	-	-	53,448	53,448
Budgeted Fund Balance	5,017,048	-	-	5,017,048
Total Revenues	**$101,893,059**	**$ -**	**$ 822,687**	**$102,715,746**
Expenditures by Department:				
Mayor and City Council	$ 443,701	$ -	$ -	$ 443,701
City Administration	3,110,149	134,224	-	3,244,373
Finance	4,220,564	19,961	-	4,240,525
City Attorney	800,000	-	-	800,000
Information Technology	2,572,375	63,686	-	2,636,061
Human Resources	1,110,544	-	-	1,110,544
Municipal Court	1,410,650	-	-	1,410,650
Police Department	27,930,459	(334,838)	-	27,595,621
Fire Department	20,242,597	-	-	20,242,597
Public Works	11,483,060	-	-	11,483,060
Recreation, Parks, and Cultural Services	14,884,542	-	-	14,884,542
Community Development	4,884,783	-	-	4,884,783
subtotal	***$ 93,093,424***	***$ (116,967)***	***$ -***	***$ 92,976,457***
General Government:				
Insurance Premiums	$ 1,060,500	$ -	$ -	$ 1,060,500
Gwinnett Tech Bond (P&I)	291,065	-	-	291,065
Transfer to Capital Project Fund				
Fund Balance for one-time Capital	3,117,048	-	-	3,117,048
Capital Contribution from General Fund	1,517,405	-	-	1,517,405
Transfer to Stormwater Capital Fund	1,900,000	-	-	1,900,000
Transfer to 911 Fund (Operations Subsidy)	-	-	564,175	564,175
Transfer to Solid Waste Fund (One-Time Subsidy)	-	-	75,000	75,000
Contingency	913,617	-	300,479	1,214,096
subtotal	***$ 8,799,635***	***$ -***	***$ 939,654***	***$ 9,739,289***
Total Expenditures	**$101,893,059**	**$ (116,967)**	**$ 939,654**	**$102,715,746**

DRAFT (1st Read 2026)

The following section provides, by department, the associated detail/justification for each targeted initiative requested through the FY 2026 Budget Amendment.

Multiple Departments

Initiative: **Personnel Funding Reallocations *(no additional positions)***

Budgetary Expenditures: **Net reduction in budgetary expenditures of -$116,967**

This request reallocates departmental personnel budgets to reflect previously approved position changes implemented since adoption of the FY 2026 Budget. These adjustments result in an overall reduction in personnel appropriations of -$116,967.

No position changes (additions, reductions, reclassifications, or new positions) are being requested as part of this action.

Summary of adjustments:

- City Administration *(net budgetary increase: +$134,224)*
    - Assistant City Administrator – This position has been filled. Additional funding is requested to cover the incremental cost associated with the change in incumbent and related benefit impacts (e.g., auto allowance). Total cost increase: $104,821.
    - Municipal Records Officer – The approved reclassification of the Assistant City Clerk position to Municipal Records Officer results in an annualized cost increase of $29,403.
- Finance Department *(net budgetary increase: +$19,961)*
    - Treasury Division Reorganization – The Finance Department reorganized existing staffing to strengthen the Treasury Division under the management of a Tax & Billing Manager. Previously, the Division operated with dual managers overseeing billing and customer support. This reorganization centralizes management and improves accountability.
- Police Department *(net budgetary decrease: -$271,152)*
    - Public Safety Director – This position was eliminated as part of the Public Safety Department reorganization into separate Police and Fire Departments. Each Department now operates under the traditional Police Chief / Fire Chief command structure. Total savings: $271,152.
- Police Department/IT Department *(net budget impact: $0)*
    - Public Safety System Administrator – This position will transfer from the Police Department to the IT Department effective February 1, 2026, to better align oversight of IT infrastructure and software administration. The transfer is budget-neutral overall: Police Department: -$63,686; IT Department: +$63,686.

DRAFT (1/14/2026)

Economic Development

Initiative: **Return of expired IGA Funding for Development Authority Initiatives**

Budgetary Revenues: **Increase in budgetary revenues of +$53,448**

The City provided funding to the Development Authority for the following initiatives that have expired and the funds are being returned to the City.

- Local Job Creation Grant Program – Funding for this program totaled $60,000 with $27,500 spent to date (FYs 2017-2018), leaving a balance of $32,500. This program window is complete, and the $32,500 in remaining funding will be returned by the Development Authority.
- High Impact Permitting Grant Program – Funding for this program totaled $75,000 with $54,052 spent to date (FY 2016), leaving a balance of $20,948. This program window is complete, and the $20,948 in remaining funding will be returned by the Development Authority.

General Government

Initiative: **Insurance Premium Taxes**

Budgetary Revenues: **Increase in budgetary revenues of +$769,239**

As detailed in the City's Monthly Financial Management Report for November 2025, Insurance Premium Tax collections total $7.2 million in FY 2026 and represent a 14% increase ($769,239 greater than budget) over FY 2025 collections of $6.3 million. This funding will be used to offset the General Fund costs detailed below with the balance allocated to Contingency.

Initiative: **Transfer to E911 Fund (subsidy; ongoing)**

Budgetary Expenditures: **Increase in budgetary expenditures of +$564,175**

The City of Alpharetta's E911 Fund accounts for fees received from 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 providers, with expenditures occurring to maintain and run the system within the government. E911 services are also provided to the City of Milton under an Intergovernmental Agreement (IGA) that obligates Milton to provide all 911 tax revenue to Alpharetta.

The City's E911 Fund has reached a point where recurring 911 tax revenue is no longer sufficient to fully support ongoing operational costs. As call volume, service demands, and associated personnel and technology expenses continue to rise, the E911 Fund has experienced a structural gap between revenues and expenditures.

For example, E911 tax revenue in FY 2019 totaled $4.3 million while the revenue estimate for FY 2026 is flat at $4.3 million. During that same period, personnel costs alone have increased from $2.5 million in FY 2019 to $3.9 million for FY 2026 (estimated). When combined with operational costs, the E911 Fund is facing a forecasted operational deficit of -$564,175 for FY 2026. It is important to note that E911 Fund operations throughout the State often require subsidies, and the legislature is looking at options for augmenting 911 funding sources including amendments to the 911 fees.

DRAFT UNAPPROVED

This request is for full funding from the City for the estimated FY 2026 operational deficit. That said, our E911 System services both the City of Alpharetta and the City of Milton. Historical call volume reflects a usage allocation of 74% Alpharetta and 26% Milton. Using historical call volume as an allocation reference, Alpharetta's portion of the FY 2026 subsidy requirement would total $417,490 and Milton's would total $146,685.

The current service IGA obligates Milton to remit all related E911 Fund Revenue to the City. As 911 tax revenue trends have proven insufficient to cover ongoing operations, renegotiation of the IGA is needed. A subsidy will be required for FY 2027 and is currently part of the draft FY 2027 budget being programmed by staff.

Initiative: **Transfer to Solid Waste Fund (subsidy; one-time)**

Budgetary Expenditures: **Increase in budgetary expenditures of +$75,000**

The City of Alpharetta's 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).

Additionally, the city managed the Downtown Dumpster Program that included setting aside spaces within the Roswell Street parking lot to house solid waste and recycling dumpsters to service various downtown restaurants. Restaurant owners were billed directly by the City for a pro-rata of dumpster expenses. However, billing issues arose due to multiple factors (e.g. restaurant turnover) and the City paused the program (including billing) while a more effective permit process was instituted that enables restaurant owners to secure a space for dumpsters they will rent directly from the sanitation carrier. This new program, the "Downtown Dumpster Permit Program", went into effect on December 31, 2025. The funding requested herein is to cover costs incurred for the 1st six months of FY 2026 where the program was not billed while the City formulated an effective replacement program (estimated at $75,000). This is a one-time subsidy request.

Initiative: **Contingency**

Budgetary Expenditures: **Increase in budgetary contingency of +$300,479**

The General Fund Contingency account is appropriated annually in an amount approximating 1% of annual operating expenditures. Usage is generally focused on covering revenue forecasting shortfalls, unexpected operational needs, emergencies, etc.

The contingency balance is being increased herein by +$300,479, from $914K to $1.2 million. Unused contingency funding will become part of the City's fund balance and flow to capital investment in future budget cycles.

E911 Fund

The City of Alpharetta's E911 Fund accounts for fees received from 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 providers, with expenditures occurring to maintain and run the system within the government. E911 services are also provided to the City of Milton under an Intergovernmental Agreement (IGA) that obligates Milton to provide all 911 tax revenue to Alpharetta. The E911 Fund is managed by the Police Department.

911 FUND LEGAL LEVEL OF CONTROL	Fiscal Year 2026		
	Current Budget	Budget Amendment	Revised Budget
Revenue by Source:			
Charges for Services			
E911 Service Fees (non-prepaid)	$ 3,450,000	$ (371,241)	$ 3,078,759
E911 Service Fees (prepaid)	300,000	(50,000)	250,000
Intergovernmental			
City of Milton IGA (E911 Service Fees)	1,130,000	(105,000)	1,025,000
Taxes	950	-	950
Interest Earnings	37,934	(37,934)	-
Other Financing Sources			
Alpharetta Subsidy (Transfer from General Fund)	-	564,175	564,175
Carryforward Fund Balance	53,594	-	53,594
Total Revenues	**$ 4,972,478**	**$ -**	**$ 4,972,478**

Initiative: **Revenue Adjustments (including subsidy; ongoing)**

Budgetary Revenues: **Net impact = $0**

The City's E911 Fund has reached a point where recurring 911 tax revenue is no longer sufficient to fully support ongoing operational costs. As call volume, service demands, and associated personnel and technology expenses continue to rise, the E911 Fund has experienced a structural gap between revenues and expenditures. For example, E911 tax revenue in FY 2019 totaled $4.3 million while the revenue estimate for FY 2026 is flat at $4.3 million. During that same period, personnel costs alone have increased from $2.5 million in FY 2019 to $3.9 million for FY 2026 (estimated). When combined with operational costs, the E911 Fund is facing a forecasted operational deficit of -$564,175 for FY 2026. It is important to note that E911 Fund operations throughout the State often require subsidies, and the legislature is looking at options for augmenting 911 funding sources including amendments to the 911 fees.

This request is for full funding from the City for the estimated FY 2026 operational deficit. That said, our E911 System services both the City of Alpharetta and the City of Milton. Historical call volume reflects a usage allocation of 74% Alpharetta and 26% Milton. Using historical call volume as an allocation reference, Alpharetta's portion of the FY 2026 subsidy requirement would total $417,490 and Milton's would total $146,685. The current service IGA obligates Milton to remit all related E911 Fund Revenue to the City. As 911 tax revenue trends have proven insufficient to cover ongoing operations, renegotiation of the IGA is needed. A subsidy will be required for FY 2027 and is currently part of the draft FY 2027 budget being programmed by staff.

DRAFT (1/14/2026)

Solid Waste Fund

The City of Alpharetta's 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). The Solid Waste Fund is managed by the Finance Department.

SOLID WASTE FUND LEGAL LEVEL OF CONTROL	Fiscal Year 2026		
	Current Budget	Budget Amendment	Revised Budget
Revenue by Source:			
Charges for Services			
Sanitation Collection Fees	$ 6,050,000	$ -	$ 6,050,000
Sanitation Collection Fees (Downtown)	130,000	(130,000)	-
Other	55,000	-	55,000
Interest Earnings	17,568	-	17,568
Other Financing Sources			
Alpharetta Subsidy (Transfer from General Fund)	-	75,000	75,000
Total Revenues	**$ 6,252,568**	**$ (55,000)**	**$ 6,197,568**
Expenditures by Department:			
Finance	$ 6,122,568	$ -	$ 6,122,568
Sanitation Services (Downtown)	130,000	(55,000)	75,000
Total Expenditures	**$ 6,252,568**	**$ (55,000)**	**$ 6,197,568**

Initiative: **Revenue/Expenditure Adjustments (incl. subsidy; one-time)**

Budgetary Revenues: **Net decrease in budgetary revenues of -$55,000**

Budgetary Expenditures: **Decrease in budgetary expenditures of -$55,000**

The Downtown Dumpster Program includes setting aside spaces within the Roswell Street parking lot to house solid waste and recycling dumpsters to service various downtown restaurants. Restaurant owners were billed directly by the City for a pro-rata of dumpster expenses. However, billing issues arose due to multiple factors (e.g. restaurant turnover) and the City paused the program (including billing) while a more effective permit process was instituted that enables restaurant owners to secure a space for dumpsters they will fund directly with the sanitation carrier. This new program, the "Downtown Dumpster Permit Program", went into effect on December 31, 2025. The funding requested herein is to cover costs incurred for the 1st six months of FY 2026 where the program was not billed while the City formulated an effective replacement program (estimated at $75,000). This is a one-time subsidy request.

DRAFT (1/15/2026)

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. The budgetary legal level of control resides at the project level.

CAPITAL PROJECT FUND LEGAL LEVEL OF CONTROL (Impacted Line-Items)	Fiscal Year 2026		
	Current Budget	Budget Amendment	Revised Budget
Revenue by Source:			
Investment Earnings	$ 300,000	$ 130,000	$ 430,000
Net Budget Adjustments	**$ 300,000**	**$ 130,000**	**$ 430,000**
Expenditures by Project:			
Public Works			
Crabapple Government Facility Roof Replacement	$ -	$ 70,000	$ 70,000
SR 9 Landscaping *(no change in overall funding level; simply a change in funding sources)*	1,665,000	(1,665,000)	-
Non-Allocated	1,469,003	1,725,000	**3,194,003**
Net Budget Adjustments	**$ 3,134,003**	**$ 130,000**	**$ 70,000**

Public Works

Initiative: **Crabapple Government Facility Roof Replacement**

Budgetary Expenditures: **Increase in budgetary expenditures of +$70,000**

This request is for the replacement of the asphalt shingle roof at Crabapple Government Facility. The existing roof was installed in 1999 and is at the end of its useful life. The current asphalt roof is experiencing leaks causing damage to ceilings and walls located inside the police training offices and rooms. The CIP currently includes the roof replacement roof in FY 2029. However, the deterioration of the roof is such that staff feels it prudent to accelerate replacement of the roof in FY 2026. The existing roof will be replaced with a 50-year architectural shingle with a 25-year workmanship warranty and a 50-year manufacturer's warranty.

Initiative: **SR9 Landscaping (no change in appropriation levels; simply changing funding sources)**

Budgetary Expenditures: **Decrease in budgetary expenditures of -$1,665,000 (appropriations to be provided in the TSPLOST-II Fund)**

This request involves changing the funding source for the SR9 Landscaping project from the Capital Project Fund to the TSPLOST-II Fund as it is an allowable use of TSPLOST monies. The TSPLOST-II Fund request, included herein, includes an equal appropriation request.

This request does not change the scope of the project or provide additional appropriations.

Background - the City has appropriated funding totaling $1.67 million for the design and installation of landscaping within the new beauty strips along SR9 from Academy St. to Windward Parkway.

DRAFT (11/14/2025)

General Government

Initiative: **Increase in Non-Allocated**

Budgetary Revenues: **Increase in budgetary revenues based on actual collections**
Investment Earnings = +$130,000

Budgetary Expenditures: **Increase in Non-Allocated of +$1,725,000**

The increase in Non-Allocated is funded through additional anticipated investment earnings on the City's cash balances, and the net reallocation of project balances discussed above. Non-Allocated Impact Fee balances are available for future appropriation by the City Council.

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 budgetary legal level of control resides at the project level.

IMPACT FEE FUND
LEGAL LEVEL OF CONTROL (Impacted Line-Items)

	Fiscal Year 2026		
	Current Budget	Budget Amendment	Revised Budget
Revenue by Source:			
Impact Fees (Parks)	$ -	$ 379,813	$ 379,813
Impact Fees (Roads)	-	108,639	108,639
Impact Fees (Public Safety)	-	24,024	24,024
Net Budget Adjustments	**$ -**	**$ 512,476**	**$ 512,476**
Expenditures by Project:			
Impact Fees (Roads)			
AlphaLink Design/Construction *(no change in overall funding level; simply a change in funding sources)*	$ 2,062,937	$ (2,062,937)	$ -
Dryden Road Extension *(no change in overall funding level; simply a change in funding sources)*	-	2,223,615	-
Non-Allocated (Parks)	840,756	379,813	1,220,569
Non-Allocated (Roads)	52,039	(52,039)	-
Non-Allocated (Public Safety)	120,359	24,024	144,383
Net Budget Adjustments	**$ 3,076,091**	**$ 512,476**	**$ 1,364,952**

Public Works

Initiative: **AlphaLink Design/Construction (no change in appropriation levels; simply changing funding sources)**

Budgetary Expenditures: **Decrease in budgetary expenditures of -$2,062,937 (appropriations to be provided in the TSPLOST-II Fund)**

This request involves changing one of the funding sources for the AlphaLink Design/Construction project from the Impact Fee Fund to the TSPLOST-II Fund as it is an allowable use of TSPLOST monies. The TSPLOST-II Fund request, included herein, includes an equal appropriation request.

DRAFT (1/14/2026)

This request does not change the scope of the project or provide additional appropriations.

Background - The Alpha Link is a 12' wide lighted multi-use trail connection from Haynes Bridge Road to Encore Parkway, approximately 1.2 miles. More specifically, this segment connects the Big Creek Greenway (via Encore Parkway) to the Alpha Loop at Haynes Bridge Road. The AlphaLink is open 24/7, illuminated, and allows for multiple modes of transportation including pedestrian, bicycle, scooter, e-bike, etc. Total funding for this project is $10 million between the Impact Fee Fund ($2.1 million) and the TSPLOST-II Fund ($7.9 million). Upon approval of this request, the full $10 million appropriation will reside within the TSPLOST-II Fund.

Initiative:	**Dryden Road Extension (<u>no change in appropriation levels</u>; simply changing funding sources)**
Budgetary Expenditures:	**Increase in budgetary expenditures of +$2,223,615 (appropriations previously provided in the TSPLOST-II Fund)**

This request involves changing a portion of the funding sources for the Dryden Road Extension project from the TSPLOST-II Fund to the Impact Fee Fund as it is an allowable use of impact fees (roads). The TSPLOST-II Fund request, included herein, includes an equal appropriation reduction.

This request does not change the scope of the project or provide additional appropriations.

Background - Dryden Road is situated between Morris Road and North Point Parkway and fronts the Windward MARTA Park and Ride facility. Extending Dryden Road to Edison Drive will provide connectivity for both pedestrians and vehicles to the MARTA Park and Ride and the future end of the line of MARTA's future Bus Rapid Transit. Total funding for this project is $3 million and currently funding fully within the TSPLOST-II Fund. Upon approval of this request, the project will be funded between the TSPLOST-II Fund ($776,385) and the Impact Fee Fund ($2.2 million).

<u>General Government</u>

Initiative:	**Increase in Non-Allocated**
Budgetary Revenues:	**Increase in budgetary revenues based on actual collections** Park Impact Fees = +$379,813 Road Impact Fees = +$108,639 Public Safety Impact fees = +$24,024
Budgetary Expenditures:	**Change in budgetary non-allocated balances as follows.** Park Non-Allocated = +$379,813 Road Non-Allocated = -$52,039 Public Safety Non-Allocated = +$24,024

Non-Allocated Impact Fee balances are available for future appropriation by the City Council.

DRAFT 1/14/2026

TSPLOST-2 Capital Project Fund

This fund accounts for the collection of T-SPLOST (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. The budgetary legal level of control resides at the project level.

TSPLOST-II CAPITAL PROJECT FUND LEGAL LEVEL OF CONTROL (Impacted Line-Items)	Fiscal Year 2026		
	Current Budget	Budget Amendment	Revised Budget
Revenue by Source:			
TSPLOST-II Tax Revenue (90% to 100% of GSU forecast)	$ 6,985,201	$ 6,146,934	$ 13,132,135
Investment Earnings	400,000	700,000	1,100,000
Net Budget Adjustments	**$ 7,385,201**	**$ 6,846,934**	**$ 14,232,135**
Expenditures by Project:			
Public Works			
AlphaLink Design/Construction *(no change in overall funding level; simply a change in funding sources)*	$ 7,937,063	$ 2,062,937	$ 10,000,000
Dryden Road Extension *(no change in overall funding level; simply a change in funding sources)*	2,998,902	(2,223,615)	775,287
SR 9 Landscaping *(no change in overall funding level; simply a change in funding sources)*	-	1,665,000	1,665,000
Non-Allocated	3,881,433	5,342,612	9,224,045
Net Budget Adjustments	**$ 14,817,398**	**$ 6,846,934**	**$ 21,664,332**

Public Works

Initiative: **AlphaLink Design/Construction (no change in appropriation levels; simply changing funding sources)**

Budgetary Expenditures: **Increase in budgetary expenditures of +$2,062,937 (appropriations previously provided in the Impact Fee Fund)**

This request involves changing one of the funding sources for the AlphaLink Design/Construction project from the Impact Fee Fund to the TSPLOST-II Fund as it is an allowable use of TSPLOST monies. The Impact Fee Fund request, included herein, includes an equal appropriation reduction.

This request does not change the scope of the project or provide additional appropriations.

Background - The Alpha Link is a 12' wide lighted multi-use trail connection from Haynes Bridge Road to Encore Parkway, approximately 1.2 miles. More specifically, this segment connects the Big Creek Greenway (via Encore Parkway) to the Alpha Loop at Haynes Bridge Road. The AlphaLink is open 24/7, illuminated, and allows for multiple modes of transportation including pedestrian, bicycle, scooter, e-bike, etc. Total funding for this project is $10 million between the Impact Fee Fund ($2.1 million) and the TSPLOST-II Fund ($7.9 million). Upon approval of this request, the full $10 million appropriation will reside within the TSPLOST-II Fund.

DRAFT 11/4/2025

Initiative: **Dryden Road Extension (no change in appropriation levels; simply changing funding sources)**

Budgetary Expenditures: **Decrease in budgetary expenditures of -$2,223,615 (appropriations to be provided in the Impact Fee Fund)**

This request involves changing a portion of the funding sources for the Dryden Road Extension project from the TSPLOST-II Fund to the Impact Fee Fund as it is an allowable use of impact fees (roads). The Impact Fee Fund request, included herein, includes an equal appropriation request

This request does not change the scope of the project or provide additional appropriations.

Background - Dryden Road is situated between Morris Road and North Point Parkway and fronts the Windward MARTA Park and Ride facility. Extending Dryden Road to Edison Drive will provide connectivity for both pedestrians and vehicles to the MARTA Park and Ride and the future end of the line of MARTA's future Bus Rapid Transit. Total funding for this project is $3 million and currently funding fully within the TSPLOST-II Fund. Upon approval of this request, the project will be funded between the TSPLOST-II Fund ($776,385) and the Impact Fee Fund ($2.2 million).

Initiative: **SR9 Landscaping (no change in appropriation levels; simply changing funding sources)**

Budgetary Expenditures: **Increase in budgetary expenditures of +$1,665,000 (appropriations previously provided in the Capital Project Fund)**

This request involves changing the funding source for the SR9 Landscaping project from the Capital Project Fund to the TSPLOST-II Fund as it is an allowable use of TSPLOST monies. The Capital Project Fund request, included herein, includes an equal appropriation reduction.

This request does not change the scope of the project or provide additional appropriations.

Background - the City has appropriated funding totaling $1.67 million for the design and installation of landscaping within the new beauty strips along SR9 from Academy St. to Windward Parkway.

General Government

Initiative: **Increase in Non-Allocated**

Funding Request: +$5,342,612

Funding Source: +$6,146,934 (TSPLOST-2 Tax Revenue; 90% to 100% of GSU Forecast)
+$700,000 (additional investment earnings)
-$1,504,322 (net impact of project funding reallocations requested herein)

The increase in Non-Allocated is funded through additional TSPLOST revenues (based on current trends), anticipated investment earnings on the City's cash balances, and the net reallocation of project balances discussed above.

TSPLOST-2 Fund appropriations currently reflect tax revenues at 90% of the original forecasted revenue collections over the life of the 5-year tax (or $52 million, as provided by Georgia State University). For comparison purposes, TSPLOST-1 collections trended at over 90% of forecasted revenue collections. As detailed within the Monthly Financial Management Report for November 2025, life-to-date collections for TSPLOST-2 have trended at 121% of the original forecasted revenue estimates. Staff recommend increasing the tax revenue forecast within the TSPLOST-2 Fund to 100% of the GSU forecast, which results in an additional $6.1 million. This tax revenue will likely be increased in the future if current collection trends continue.

DRAFT 1/7/2026

Year-to-date growth in investment earnings has approximated 37% over FY 2025 ($960,299 in collections). Forecasts indicate collections exceeding $1.1 million for FY 2026 resulting in a budgetary appropriation increase of $700,000 (from $400,000 to $1,100,000).

Non-Allocated account balances are available for future appropriation by the City Council.

TSPLOST-1 Capital Project Fund

This fund accounts for the collection of T-SPLOST (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. The budgetary legal level of control resides at the project level.

TSPLOST-I CAPITAL PROJECT FUND LEGAL LEVEL OF CONTROL (Impacted Line-Items)	Fiscal Year 2026		
	Current Budget	Budget Amendment	Revised Budget
Revenue by Source:			
Investment Earnings	$ 300,000	$ 550,000	$ 850,000
Net Budget Adjustments	**$ 300,000**	**$ 550,000**	**$ 850,000**
Expenditures by Project:			
Non-Allocated	$ 1,389,099	$ 550,000	$ 1,939,099
Net Budget Adjustments	**$ 1,389,099**	**$ 550,000**	**$ 1,939,099**

DRAFT (1/14/2026)

General Government

Initiative: **Increase in Non-Allocated**

Funding Request: $550,000

The increase in Non-Allocated is funded through the appropriation of anticipated investment earnings on the City's cash balances. As the TSPLOST-I tax ended in March 2022, investment earnings will decline as project spend advances. That said, the budget for FY 2026 totals $3300,000 and year-to-date collections (through November 2025) have already exceeded budget at $457,801 in collections. Forecasts indicate collections exceeding $850,000 for FY 2026 resulting in a budgetary appropriation increase of $550,000 (from $300,000 to $850,000).

Non-Allocated account balances are available for future appropriation by the City Council. As discussed at City Council Retreats, potential future uses of the non-allocated balance include completion of the Webb Bridge Road Corridor project, inclusive of the Morris Road to North Point Parkway section.

City Council Planning Retreat
STAFF REPORT

Department: Finance
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Funding Our Future - Capital Planning for the Short, Middle and Long Term

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

There will be a discussion about funding future projects, topics of which may include stormwater maintenance/improvements, Fire Station 81 Renovation, and the Alpha Link (to connect Haynes Bridge Road to Encore Parkway).

ALTERNATIVES:

ATTACHMENTS:

1. Budget Excerpt - 2026 CIP

Summary 5-Year CIP

A summary version of the city's five-year capital improvement plan ("CIP") is included below. The CIP forecasts the city's available funding for capital investment over a five-year period and provides a preliminary project prioritization (subject to adjustment in future years). These figures do not include the city's existing capital initiatives (i.e., initiatives funded prior to FY 2025) and do not represent full funding of departmental capital project requests. Please refer to Appendix A for the detailed 5-Year CIP.

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Sources						
General Fund (Annual Appropriation)	$ 3,091,292	$ 3,174,538	$ 3,238,029	$ 3,302,789	$ 3,368,845	$ 16,175,493
General Fund (Fund Balance)	5,017,048	5,102,022	9,528,358	8,690,058	8,574,399	36,911,885
	$ 8,108,340	$ 8,276,560	$ 12,766,387	$ 11,992,847	$ 11,943,244	$ 53,087,378
Other Funds (Investment Earnings)	$ 400,000	$ 400,000	$ 400,000	$ 430,000	$ 430,000	$ 2,060,000
Other Funds (Fund Balance)	3,695,000	-	-	-	-	3,695,000
Impact Fees	575,000	-	-	-	-	575,000
TSPLOST 1 and 2	8,100,000	4,768,700	-	-	-	12,868,700
TSPLOST 3 (forecast)	-	-	4,891,800	5,009,200	5,140,900	15,041,900
	$ 12,770,000	$ 5,168,700	$ 5,291,800	$ 5,439,200	$ 5,570,900	$ 34,240,600
Capital Lease						
Fleet Replacement: Fire Apparatus Replacements	$ 4,000,000	$ 742,000	$ -	$ -	$ -	$ 4,742,000
Fire Extrication Equipment Replacements	-	-	179,000	-	-	179,000
Heart Monitor & AEDs Replacements	660,000	-	-	-	-	660,000
Mobile (Vehicle) Radio Replacements	-	-	-	600,000	-	600,000
Portable (Handheld) Radios Replacement	-	-	-	1,766,000	-	1,766,000
Grant/Contribution						
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	710,000	731,300	753,200	775,800	799,100	3,769,400
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	851,107	-	-	-	-	851,107
Alpharetta Youth Baseball Association Contribution	250,000	-	-	-	-	250,000
	$ 6,471,107	$ 1,473,300	$ 932,200	$ 3,141,800	$ 799,100	$ 12,817,507
Total Sources	**$ 27,349,447**	**$ 14,918,560**	**$ 18,990,387**	**$ 20,573,847**	**$ 18,313,244**	**$ 100,145,485**

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Uses (by Department)						
Economic Development	$ 100,000	$ 150,000	$ 50,000	$ 50,000	$ 50,000	$ 400,000
Information Technology	958,800	450,800	964,000	622,300	630,800	3,626,700
Public Safety	6,994,114	2,692,000	2,364,000	4,636,000	2,355,000	19,041,114
Public Works	10,457,500	9,344,000	11,695,500	11,820,500	11,995,600	55,313,100
Recreation, Parks & Cultural Services	2,305,000	1,255,000	2,183,000	2,065,000	1,863,000	9,671,000
Community Development	183,600	149,900	746,200	451,500	454,900	1,986,100
Total Uses	**$ 20,999,014**	**$ 14,041,700**	**$ 18,002,700**	**$ 19,645,300**	**$ 17,349,300**	**$ 90,038,014**
Non-Allocated (Sources-Uses)	**$ 6,350,433**	**$ 876,860**	**$ 987,687**	**$ 928,547**	**$ 963,944**	**$ 10,107,471**
Total Uses + Non-Allocated	**$ 27,349,447**	**$ 14,918,560**	**$ 18,990,387**	**$ 20,573,847**	**$ 18,313,244**	**$ 100,145,485**

EXCERPT (2026 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).

EXCERPT (FY 2026 CIP)

THE CITY OF ALPHARETTA GEORGIA

APPENDIX A (DETAILED 5-YEAR CIP)

5-Year CIP Summary

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Sources						
General Fund (Annual Appropriation)	$ 3,091,292	$ 3,174,538	$ 3,238,029	$ 3,302,789	$ 3,368,845	$ 16,175,493
General Fund (Fund Balance)	5,017,048	5,102,022	9,528,358	8,690,058	8,574,399	36,911,885
	$ 8,108,340	$ 8,276,560	$ 12,766,387	$ 11,992,847	$ 11,943,244	$ 53,087,378
Other Funds (Investment Earnings)	$ 400,000	$ 400,000	$ 400,000	$ 430,000	$ 430,000	$ 2,060,000
Other Funds (Fund Balance)	3,695,000	-	-	-	-	3,695,000
Impact Fees	575,000	-	-	-	-	575,000
TSPLOST 1 and 2	8,100,000	4,768,700	-	-	-	12,868,700
TSPLOST 3 (forecast)	-	-	4,891,800	5,009,200	5,140,900	15,041,900
	$ 12,770,000	$ 5,168,700	$ 5,291,800	$ 5,439,200	$ 5,570,900	$ 34,240,600
Capital Lease						
Fleet Replacement: Fire Apparatus Replacements	$ 4,000,000	$ 742,000	$ -	$ -	$ -	$ 4,742,000
Fire Extrication Equipment Replacements	-	-	179,000	-	-	179,000
Heart Monitor & AEDs Replacements	660,000	-	-	-	-	660,000
Mobile (Vehicle) Radio Replacements	-	-	-	600,000	-	600,000
Portable (Handheld) Radios Replacement	-	-	-	1,766,000	-	1,766,000
Grant/Contribution						
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	710,000	731,300	753,200	775,800	799,100	3,769,400
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	851,107	-	-	-	-	851,107
Alpharetta Youth Baseball Association Contribution	250,000	-	-	-	-	250,000
	$ 6,471,107	$ 1,473,300	$ 932,200	$ 3,141,800	$ 799,100	$ 12,817,507
Total Sources	**$ 27,349,447**	**$ 14,918,560**	**$ 18,990,387**	**$ 20,573,847**	**$ 18,313,244**	**$ 100,145,485**

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Uses (by Department)						
Economic Development	$ 100,000	$ 150,000	$ 50,000	$ 50,000	$ 50,000	$ 400,000
Information Technology	958,800	450,800	964,000	622,300	630,800	3,626,700
Public Safety	6,994,114	2,692,000	2,364,000	4,636,000	2,355,000	19,041,114
Public Works	10,457,500	9,344,000	11,695,500	11,820,500	11,995,600	55,313,100
Recreation, Parks & Cultural Services	2,305,000	1,255,000	2,183,000	2,065,000	1,863,000	9,671,000
Community Development	183,600	149,900	746,200	451,500	454,900	1,986,100
Total Uses	**$ 20,999,014**	**$ 14,041,700**	**$ 18,002,700**	**$ 19,645,300**	**$ 17,349,300**	**$ 90,038,014**
Non-Allocated (Sources-Uses)	**$ 6,350,433**	**$ 876,860**	**$ 987,687**	**$ 928,547**	**$ 963,944**	**$ 10,107,471**
Total Uses + Non-Allocated	**$ 27,349,447**	**$ 14,918,560**	**$ 18,990,387**	**$ 20,573,847**	**$ 18,313,244**	**$ 100,145,485**

EXCERPT (2026 CIP)

APPENDIX A (DETAILED 5-YEAR CIP)

5-Year CIP Detail

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Sources						
General Fund (Annual Appropriation)	$ 3,091,292	$ 3,174,538	$ 3,238,029	$ 3,302,789	$ 3,368,845	$ 16,175,493
General Fund (Fund Balance)	5,017,048	5,102,022	9,528,358	8,690,058	8,574,399	36,911,885
	$ 8,108,340	$ 8,276,560	$ 12,766,387	$ 11,992,847	$ 11,943,244	$ 53,087,378
Other Funds (Investment Earnings)	$ 400,000	$ 400,000	$ 400,000	$ 430,000	$ 430,000	$ 2,060,000
Other Funds (Fund Balance)	3,695,000	-	-	-	-	3,695,000
Impact Fees	575,000	-	-	-	-	575,000
TSPLOST 1 and 2	8,100,000	4,768,700	-	-	-	12,868,700
TSPLOST 3 (forecast)	-	-	4,891,800	5,009,200	5,140,900	15,041,900
	$ 12,770,000	$ 5,168,700	$ 5,291,800	$ 5,439,200	$ 5,570,900	$ 34,240,600
Capital Lease						
Fleet Replacement: Fire Apparatus Replacements	$ 4,000,000	$ 742,000	$ -	$ -	$ -	$ 4,742,000
Fire Extrication Equipment Replacements	-	-	179,000	-	-	179,000
Heart Monitor & AEDs Replacements	660,000	-	-	-	-	660,000
Mobile (Vehicle) Radio Replacements	-	-	-	600,000	-	600,000
Portable (Handheld) Radios Replacement	-	-	-	1,766,000	-	1,766,000
Grant/Contribution						
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	710,000	731,300	753,200	775,800	799,100	3,769,400
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	851,107	-	-	-	-	851,107
Alpharetta Youth Baseball Association Contribution	250,000	-	-	-	-	250,000
	$ 6,471,107	$ 1,473,300	$ 932,200	$ 3,141,800	$ 799,100	$ 12,817,507
Total Sources	**$ 27,349,447**	**$ 14,918,560**	**$ 18,990,387**	**$ 20,573,847**	**$ 18,313,244**	**$ 100,145,485**

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	Add'l CIP Requests (Funding TBD; 2026-2030)
Uses (by Department)							
Economic Development							
Economic Development Toolbox	$ 100,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 300,000	$ 176,000
Economic Development Strategic Plan	-	100,000	-	-	-	100,000	-
	$ 100,000	$ 150,000	$ 50,000	$ 50,000	$ 50,000	$ 400,000	$ 176,000
Information Technology							
City Council A/V Equipment Replacement	$ -	$ -	$ 200,000	$ -	$ -	$ 200,000	$ -
Technology Replacements (all City Departments)	397,800	405,800	414,000	422,300	430,800	2,070,700	-
Data Center Server Replacement (all City Departments)	500,000	-	-	-	-	500,000	-
Telephony VOIP Network Switches Replacement	-	-	-	-	100,000	100,000	-
Citywide Network Devices Replacement	-	-	350,000	200,000	-	550,000	-
Wireless Access Points	-	-	-	-	100,000	100,000	-
Data Center Auxiliary A/C Replacement	-	45,000	-	-	-	45,000	-
City Hall Chambers Remote Production and Streaming Services	61,000	-	-	-	-	61,000	
	$ 958,800	$ 450,800	$ 964,000	$ 622,300	$ 630,800	$ 3,626,700	$ -
Human Resources							
HR Office Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ 70,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ 70,000

EXCERPT (2026 CIP)

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	
Uses (by Department)							
Public Safety							
Fire Station Renovations/Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,350,000
Fire Apparatus (Fleet Replacement; Capital Lease)	4,000,000	742,000	-	-	-	4,742,000	-
Public Safety (Fleet Replacement)	1,600,000	1,875,000	2,110,000	2,195,000	2,280,000	10,060,000	-
Fire Extrication Equipment (Equipment Replacement; Capital Lease)	-	-	179,000	-	-	179,000	-
Portable (Handheld) Radios (Equipment Replacement)	-	-	-	1,766,000	-	1,766,000	-
Mobile (Vehicle) Radios (Equipment Replacement)	-	-	-	600,000	-	600,000	-
Heart Monitor (Equipment Replacement; Capital Lease)	660,000	-	-	-	-	660,000	-
Fire Equipment for New Fire Engines	112,662	-	-	-	-	112,662	-
Public Safety Headquarters (Gate System Repairs/Improvements)	32,000	-	-	-	-	32,000	-
Electric Vehicle DC Fast Charger purchase and installation	260,000	-	-	-	-	260,000	-
Citywide Camera Infrastructure	225,000	75,000	75,000	75,000	75,000	525,000	-
FARO Scanner	75,500	-	-	-	-	75,500	-
TruNarc Handheld Drug Identifier for Criminal Investigations	28,952	-	-	-	-	28,952	-
	$ 6,994,114	$ 2,692,000	$ 2,364,000	$ 4,636,000	$ 2,355,000	$ 19,041,114	$ 16,350,000
Public Works							
Milling and Resurfacing	$ 4,075,000	$ 4,200,000	$ 4,325,000	$ 4,455,000	$ 4,590,000	$ 21,645,000	$ -
Pavement Resurfacing and Preservation for Parks Locations	-	-	-	600,000	-	600,000	-
Tree Planting and Landscape Improvements	165,000	175,000	180,000	185,000	190,000	895,000	-
SR 9 Landscaping from Academy St. to Windward Parkway	740,000	-	-	-	-	740,000	-
Bridge and Guardrail Maintenance	275,000	250,000	250,000	250,000	250,000	1,275,000	240,000
Traffic Striping and Signage	280,000	300,000	320,000	330,000	350,000	1,580,000	-
Streetlight Maintenance	-	30,000	35,000	40,000	45,000	150,000	240,000
Traffic Signal Pole Painting and Maintenance	60,000	45,000	50,000	50,000	50,000	255,000	77,000
Traffic Calming Improvements	50,000	50,000	50,000	50,000	50,000	250,000	-
Signalized Intersection Maintenance (incl. Traffic Control Equipment)	200,000	210,000	220,000	230,000	240,000	1,100,000	-
Traffic Responsive System Maintenance	-	100,000	105,000	110,000	115,000	430,000	-
Stormwater	2,000,000	1,500,000	2,000,000	3,700,000	3,700,000	12,900,000	5,830,000
Sidewalk and Brick Paver Maintenance and Repair	750,000	750,000	750,000	750,000	750,000	3,750,000	-
Public Works (Design Services)	45,000	50,000	51,000	52,000	53,000	251,000	-
Recreation Facilities (Roof Repairs/Replacements and Wall Restoration)	-	-	-	-	800,000	800,000	-
Administrative Facilities (Roof Repairs/Replacements and Wall Restoration)	-	-	275,000	-	-	275,000	-
Public Safety Facilities (Roof Repairs/Replacements and Wall Restoration)	-	120,000	160,000	80,000	-	360,000	-
Public Works Headquarters (Roof Repairs/Replacements and Wall Restoration)	-	-	1,200,000	75,000	-	1,275,000	-
Parking Garages (Facility Maintenance/Improvements)	50,000	50,000	125,000	50,000	50,000	325,000	-
City Facility Preventative Maintenance Assessment and Implementation	150,000	150,000	150,000	150,000	150,000	750,000	-
HVAC Replacements (Facility Maintenance/Improvements)	100,000	100,000	10,000	100,000	100,000	410,000	-

EXCERPT (2026 CIP)

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	
Uses (by Department)							
Public Works *continued*							
City Hall (Facility Maintenance/Improvements)	32,500	34,000	35,500	36,500	37,600	176,100	-
Public Safety Headquarters Facility Renovations and Repairs	100,000	200,000	50,000	120,000	50,000	520,000	-
Recreation and Park Facilities (Facility Maintenance/Improvements)	50,000	50,000	50,000	50,000	50,000	250,000	-
Generator Replacements (Facility Maintenance/Improvements)	100,000	100,000	-	-	-	200,000	-
Asphalt Paver (Equipment Replacement/Upgrade)	-	-	215,000	-	-	215,000	-
Department Pool Vehicles (Fleet Replacement)	85,000	95,000	-	40,000	-	220,000	-
Tandem Dump Truck (Fleet Replacement)	-	200,000	-	-	-	200,000	-
F-750 Trucks (Fleet Replacement)	-	-	270,000	-	-	270,000	-
F-550 Crew Cab Dump Truck (Fleet Replacement)	175,000	200,000	250,000	125,000	125,000	875,000	-
F-450 Crew Cab Dump Truck (Fleet Replacement)	-	90,000	-	-	-	90,000	-
F-350 Crew Cab Service Bed Truck (Fleet Replacement)	70,000	85,000	-	-	-	155,000	-
F-250 Crew Cab Service Truck (Fleet Replacement)	-	80,000	-	-	-	80,000	-
F-150 Truck (Fleet Replacement)	65,000	-	135,000	77,000	150,000	427,000	-
Variable Message Boards (Equipment Replacement)	-	-	54,000	-	-	54,000	-
Canton Street Sidewalk	-	-	-	-	-	-	2,800,000
Charlotte Drive Mini-Roundabout (design/temporary install)	-	-	-	-	-	-	25,000
TSPLOST III Exhibits Preparation	100,000	-	-	-	-	100,000	-
Streetlight Expansion	-	-	-	-	-	-	374,000
Haynes Bridge Road Lane Diet and Linear Park (OMP to Rainwater)	-	-	-	-	-	-	6,750,000
Mid Broadwell Crosswalk at Fire Station Light	50,000	-	-	-	-	50,000	-
Henderson Parkway Traffic Calming (study)	-	-	-	-	-	-	50,000
Jayne Ellen Curb and Gutter	-	-	-	-	-	-	750,000
Milton Ave Streetscape (TSPLOST II, Tier 2)	-	-	-	-	-	-	3,935,740
Academy St Improvements (TSPLOST II Tier 2)	-	-	-	-	-	-	3,250,000
Major Intersection Improvements	-	-	-	-	-	-	750,000
Kimball Bridge Rd Improvements (Waters Rd to Ocee Elementary)	-	-	-	-	-	-	5,850,000
Roundabout Studies	-	-	-	-	-	-	100,000
Haynes Bridge Rd Widening (Mansell Rd to city limits)	-	-	-	-	-	-	8,000,000
Hembree Rd Widening	-	-	-	-	-	-	4,050,000
Douglas Rd (Traffic Calming)	-	-	-	-	-	-	1,800,000
Southlake Drive (Traffic Calming)	-	-	-	-	-	-	2,000,000
Mayfield Rd at Providence Rd (TSPLOST II, Tier 3; Roundabout)	-	-	-	-	-	-	2,000,000
Mayfield Rd at Canton St (TSPLOST II, Tier 3; Roundabout)	-	-	-	-	-	-	2,000,000
Hopewell Rd at Vaughan Dr (TSPLOST II, Tier 3; Roundabout)	-	-	-	-	-	-	1,500,000
Waters Road (Traffic Calming)	-	-	-	-	-	-	2,000,000
Roswell St/Old Roswell St (Roundabout)	-	-	-	-	-	-	1,500,000
City Center Decorative Sign Posts	-	-	-	-	-	-	140,000
Windward Pkwy at Clubhouse Dr (Roundabout)	-	-	-	-	-	-	3,000,000
Milton Ave at Canton/Roswell St (Roundabout)	-	-	-	-	-	-	1,800,000
Encore Parkway 2-Way Bike Lane	-	-	-	-	-	-	1,500,000
Northwinds Mid-Block Crosswalk	300,000	-	-	-	-	300,000	-
Mid Broadwell Sidewalk Improvements	-	-	-	-	-	-	900,000
Wills Road Sidewalk Gap	-	-	-	-	-	-	380,000

EXCERPT (2026 CIP)

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	
Uses (by Department)							
Public Works *continued*							
Wills Drive (Sidewalk Improvements)	-	-	-	-	-	-	190,000
Waters Road (Sidewalk Improvements)	-	-	-	-	-	-	1,200,000
Providence Road (Sidewalk Improvements)	-	-	-	-	-	-	1,300,000
Kimball Bridge Road at Northwinds Pkwy (Mast Arms)	250,000	-	-	-	-	250,000	-
City Hall Generator and Enclosure	-	-	-	-	-	-	1,250,000
Alpharetta Community Center (New Generator)	-	-	-	-	-	-	375,000
Public Works Headquarters Renovations	90,000	-	80,000	-	-	170,000	-
Fire Stations (Facility Maintenance/ Improvements)	-	100,000	100,000	100,000	100,000	400,000	320,000
Public Safety Headquarters Parking Maintenance and Expansion	-	-	-	-	-	-	620,000
Alpharetta Arts Center (Parking Expansion)	-	-	-	-	-	-	950,000
Trailers (Equipment Replacement)	-	30,000	55,000	15,000	-	100,000	-
General Equipment Replacement (Public Works)	-	-	145,000	-	-	145,000	-
Stand-on Compact Loader	50,000	-	-	-	-	50,000	-
Operating Initiative - Sr. Engineering Tech (new position; +1 FTE): Vehicle Purchase	-	-	-	-	-	-	50,000
Operating Initiative - Infrastructure Crew (new position; +4 FTE): Vehicle Purchase	-	-	-	-	-	-	80,000
Operating Initiative - Facility Operations Manager (new position; +1 FTE): Vehicle Purchase	-	-	-	-	-	-	65,000
Operating Initiative - Construction Manager - Infrastructure (new position; +1 FTE): Vehicle Purchase	-	-	-	-	-	-	50,000
Winter Weather Equipment	-	-	-	-	-	-	45,000
	$ 10,457,500	$ 9,344,000	$ 11,695,500	$ 11,820,500	$ 11,995,600	$ 55,313,100	$ 70,086,740
Recreation, Parks & Cultural Services							
Greenway Improvements/Repairs	$ 250,000	$ 250,000	$ 500,000	$ 250,000	$ 500,000	$ 1,750,000	$ -
Wood Lightpole/LED Replacement Initiative	125,000	180,000	125,000	-	-	430,000	-
Alpharetta Public Arts (Outdoor On-Loan Sculpture Exhibit)	45,000	45,000	45,000	45,000	45,000	225,000	-
Public Art Fund by Developers - City Property	10,000	10,000	10,000	10,000	10,000	50,000	-
Public Art in the Parks	20,000	20,000	20,000	20,000	20,000	100,000	-
Public Art for City Projects	25,000	25,000	25,000	25,000	25,000	125,000	-
Synthetic Turf Field Replacement	-	-	500,000	500,000	500,000	1,500,000	-
Park Trail Maintenance	100,000	-	-	-	100,000	200,000	-
Park Security Repairs & Improvements (security cameras, etc.)	44,000	60,000	23,000	60,000	23,000	210,000	-
Playground Equipment Replacement	70,000	100,000	300,000	500,000	75,000	1,045,000	-
Park Shade Structure & Awning Replacements	-	30,000	30,000	30,000	40,000	130,000	-
Athletic Court Resurfacing	-	200,000	75,000	50,000	75,000	400,000	-
Park Repairs and Improvements	146,000	150,000	150,000	100,000	100,000	646,000	-
Tree Maintenance, Planting, and Removal in Parks	225,000	125,000	125,000	225,000	225,000	925,000	200,000
Recreation (Design Services)	25,000	25,000	25,000	25,000	25,000	125,000	-
North Park Restroom/Concession Stand Replacement (Fields 1-4)	600,000	-	-	-	-	600,000	-
General Equipment Replacement (Recreation)	50,000	35,000	110,000	15,000	-	210,000	-
Recreation (Fleet Replacement)	-	-	120,000	210,000	100,000	430,000	-
Wills Park Baseball Field 5 Synthetic Turf installation	500,000	-	-	-	-	500,000	-

EXCERPT (2026 CIP)

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	
Uses (by Department)							
Recreation, Parks & Cultural Services *continued*							
Webb Bridge Middle School Football Field	50,000	-	-	-	-	50,000	-
Webb Bridge Park Master Plan/Development	-	-	-	-	-	-	1,600,000
North Park Master Plan/Development	-	-	-	-	-	-	1,600,000
Haynes Bridge Road Park Restroom	-	-	-	-	-	-	400,000
Marconi Drive Park Restroom	-	-	-	-	-	-	400,000
Club Car Carryall 510 (road ready) Utility Cart	-	-	-	-	-	-	20,000
Marietta-Roswell St. Corner Park (Conceptual Design)	20,000	-	-	-	-	20,000	-
	$ 2,305,000	$ 1,255,000	$ 2,183,000	$ 2,065,000	$ 1,863,000	$ 9,671,000	$ 4,220,000
Community Development							
Brookside Parkway Road Diet- Phase 1	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000
Old Roswell Street Park and Plaza	-	-	-	-	-	-	1,500,000
Milton Avenue Quick Safety and Operational Improvements	-	-	-	-	-	-	350,000
Intersection Upgrade - Old Milton Parkway at Brookside Parkway (2 intersections)	-	-	-	-	-	-	300,000
Brookside Parkway Road Diet and Streetscape (Phase II)	-	-	-	-	-	-	8,600,000
North Point District Thresholds (monuments)	-	-	-	-	-	-	125,000
Comprehensive Plan Updates	120,000	-	-	-	-	120,000	-
Community Development (Design Services)	63,600	64,900	66,200	67,500	68,900	331,100	-
Alpharetta Entry Monuments	-	-	600,000	300,000	300,000	1,200,000	-
South Main Street Park Entrances	-	-	-	-	-	-	100,000
South Main Street Reclaiming of Right of Way Remnants	-	-	-	-	-	-	850,000
Community Development (Fleet Replacement)	-	85,000	80,000	84,000	86,000	335,000	-
	$ 183,600	$ 149,900	$ 746,200	$ 451,500	$ 454,900	$ 1,986,100	$ 12,125,000
General Government							
Matching Funds for City Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ 600,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ 600,000
Total Uses	**$ 20,999,014**	**$ 14,041,700**	**$ 18,002,700**	**$ 19,645,300**	**$ 17,349,300**	**$ 90,038,014**	**$ 103,627,740**
Non-Allocated (Sources-Uses)	**$ 6,350,433**	**$ 876,860**	**$ 987,687**	**$ 928,547**	**$ 963,944**	**$ 10,107,471**	**$ -**
Total Uses + Non-Allocated	**$ 27,349,447**	**$ 14,918,560**	**$ 18,990,387**	**$ 20,573,847**	**$ 18,313,244**	**$ 100,145,485**	**$ 103,627,740**

(1) Represents capital requests that are not fully funded within the proposed CIP (i.e. included within both the CIP and the Unfunded Project Listing).

(2) Represents capital requests where the anticipated funding years have been adjusted (from Department requests) to reflect forecasted funding availability.

EXCERPT (05/06/25)

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.

REPORT 2023 CIP

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.

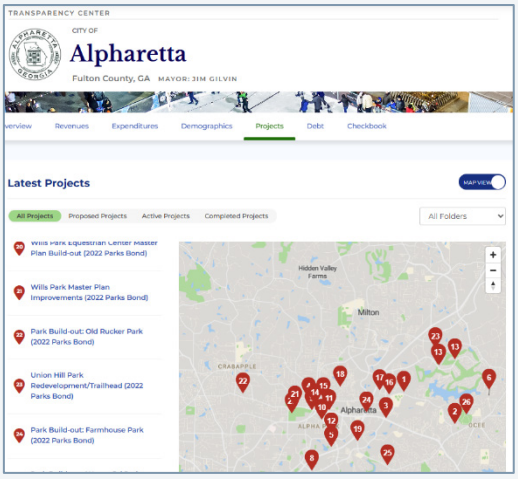
FOR REVIEW ONLY

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

EXCERPT (DRAFT CIP)

Funding Methodology

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

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

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

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

  - $ 5,017,048 Fund Balance for one-time capital.
  - 3,091,292 Capital Contribution from the General Fund[33].
    $ 8,108,340
  - **Debt Funding**: Debt obligations, including capital leases, are primarily reserved for large-scale capital projects when it is appropriate to achieve a fair allocation of costs between current and future beneficiaries.

FY 2026 Capital Funding

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

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

- Acting on the findings of the Facility Condition Assessment completed during FY 2025 (City Facility Preventative Maintenance Assessment and Implementation, HVAC Replacements, Public Safety Headquarters window repair/replacements,

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

DRAFT FY 2026 CIP

Wood Lightpole/LED Replacement Initiative, Public Works Headquarters improvements).

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

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

EXCERPT (2026 CIP)

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

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

FY 2026 Recommended Capital Project Listing

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

FY 2026 Capital Source & Use Detail	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Sources											
Available Fund Balance	$ 2,500,000	$ -	$ -	$ 400,000	$ 7,000,000	$ 290,000	$ 515,000	$ 60,000	$ 10,765,000	$ -	$ 10,765,000
Available Fund Balance (Tree Bank)	-	905,000	-	-	-	-	-	-	905,000	-	905,000
General Fund											
Annual Capital Appropriation	1,191,292	-	1,900,000	-	-	-	-	-	3,091,292	-	3,091,292
Available Fund Balance	5,017,048	-	-	-	-	-	-	-	5,017,048	-	5,017,048
Investment Earnings	300,000	-	100,000	300,000	400,000	-	-	-	1,100,000	-	1,100,000
Other											
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	-	-	710,000	710,000
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	-	-	-	-	-	-	-	-	-	851,107	851,107
Capital Leases	-	-	-	-	-	-	-	-	-	4,660,000	4,660,000
Alpharetta Youth Baseball Association Contribution	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Sources	**$ 9,008,340**	**$ 905,000**	**$ 2,000,000**	**$ 700,000**	**$ 7,400,000**	**$ 290,000**	**$ 515,000**	**$ 60,000**	**$ 20,878,340**	**$ 6,471,107**	**$ 27,349,447**
Uses											
Capital/One-Time Initiatives											
Economic Development											
Economic Development Toolbox	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
Information Technology											
Technology Replacement (all City Departments)	$ 397,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 397,800	$ -	$ 397,800
Data Center Server Replacement (all City Departments)	500,000	-	-	-	-	-	-	-	500,000	-	500,000
City Hall Chambers Remote Production and Streaming Services	61,000	-	-	-	-	-	-	-	61,000	-	61,000
	$ 958,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 958,800	$ -	$ 958,800
Public Safety											
Fire Apparatus (Fleet Replacement; Capital Lease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,000,000	$ 4,000,000
Public Safety (Fleet Replacement)	1,600,000	-	-	-	-	-	-	-	1,600,000	-	1,600,000
Heart Monitor (Equipment Replacement; Capital Lease)	-	-	-	-	-	-	-	-	-	660,000	660,000
Fire Equipment for New Fire Engines	112,662	-	-	-	-	-	-	-	112,662	-	112,662
Public Safety Headquarters (Gate System Repairs/Improvements)	32,000	-	-	-	-	-	-	-	32,000	-	32,000
Electric Vehicle DC Fast Charger purchase and installation	260,000	-	-	-	-	-	-	-	260,000	-	260,000
Citywide Camera Infrastructure	225,000	-	-	-	-	-	-	-	225,000	-	225,000
FARO Scanner	75,500	-	-	-	-	-	-	-	75,500	-	75,500
TruNarc Handheld Drug Identifier for Criminal Investigations	-	-	-	-	-	28,952	-	-	28,952	-	28,952
	$ 2,305,162	$ -	$ -	$ -	$ -	$ 28,952	$ -	$ -	$ 2,334,114	$ 4,660,000	$ 6,994,114

EXCERPT (2026 CIP)

CAPITAL PROJECT FUND SUMMARIES

FY 2026 Capital Source & Use Detail	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Uses											
Capital/One-Time Initiatives											
Public Works											
Milling and Resurfacing	$ -	$ -	$ -	$ -	$ 2,788,893	$ -	$ -	$ -	$ 2,788,893	$ 1,286,107	$ 4,075,000
Tree Planting and Landscape Improvements	-	165,000	-	-	-	-	-	-	165,000	-	165,000
SR 9 Landscaping from Academy St. to Windward Parkway	-	740,000	-	-	-	-	-	-	740,000	-	740,000
Bridge and Guardrail Maintenance	-	-	-	-	-	-	-	-	-	275,000	275,000
Traffic Striping and Signage	-	-	-	-	280,000	-	-	-	280,000	-	280,000
Traffic Signal Pole Painting and Maintenance	60,000	-	-	-	-	-	-	-	60,000	-	60,000
Traffic Calming Improvements	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Signalized Intersection Maintenance (incl. Traffic Control Equipment)	200,000	-	-	-	-	-	-	-	200,000	-	200,000
Stormwater	-	-	2,000,000	-	-	-	-	-	2,000,000	-	2,000,000
Sidewalk and Brick Paver Maintenance and Repair	-	-	-	-	750,000	-	-	-	750,000	-	750,000
Public Works (Design Services)	45,000	-	-	-	-	-	-	-	45,000	-	45,000
Parking Garages (Facility Maintenance/Improvements)	50,000	-	-	-	-	-	-	-	50,000	-	50,000
City Facility Preventative Maintenance Assessment and Implementation	150,000	-	-	-	-	-	-	-	150,000	-	150,000
HVAC Replacements (Facility Maintenance/Improvements)	100,000	-	-	-	-	-	-	-	100,000	-	100,000
City Hall (Facility Maintenance/Improvements)	32,500	-	-	-	-	-	-	-	32,500	-	32,500
Public Safety Headquarters Facility Renovations and Repairs	100,000	-	-	-	-	-	-	-	100,000	-	100,000
Recreation and Park Facilities (Facility Maintenance/Improvements)	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Generator Replacements (Facility Maintenance/ Improvements)	100,000	-	-	-	-	-	-	-	100,000	-	100,000
Department Pool Vehicles (Fleet Replacement)	85,000	-	-	-	-	-	-	-	85,000	-	85,000
F-550 Crew Cab Dump Truck (Fleet Replacement)	175,000	-	-	-	-	-	-	-	175,000	-	175,000
F-350 Crew Cab Service Bed Truck (Fleet Replacement)	70,000	-	-	-	-	-	-	-	70,000	-	70,000
F-150 Truck (Fleet Replacement)	65,000	-	-	-	-	-	-	-	65,000	-	65,000
TSPLOST III Exhibits Preparation	-	-	-	-	100,000	-	-	-	100,000	-	100,000
Mid Broadwell Crosswalk at Fire Station Light	-	-	-	-	50,000	-	-	-	50,000	-	50,000
Northwinds Mid-Block Crosswalk	-	-	-	-	300,000	-	-	-	300,000	-	300,000
Kimball Bridge Road at Northwinds Pkwy (Mast Arms)	-	-	-	-	250,000	-	-	-	250,000	-	250,000
Public Works Headquarters Renovations	90,000	-	-	-	-	-	-	-	90,000	-	90,000
Stand-on Compact Loader	50,000	-	-	-	-	-	-	-	50,000	-	50,000
	$ 1,472,500	$ 905,000	$ 2,000,000	$ -	$ 4,518,893	$ -	$ -	$ -	$ 8,896,393	$ 1,561,107	$ 10,457,500

EXCERPT (2026 CIP)

CAPITAL PROJECT FUND SUMMARIES

FY 2026 Capital Source & Use Detail	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Uses											
Capital/One-Time Initiatives											
Recreation, Parks & Cultural Services											
Greenway Improvements/Repairs	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ 250,000
Wood Lightpole/LED Replacement Initiative	125,000	-	-	-	-	-	-	-	125,000	-	125,000
Alpharetta Public Arts (Outdoor On-Loan Sculpture Exhibit)	45,000	-	-	-	-	-	-	-	45,000	-	45,000
Public Art Fund by Developers - City Property	10,000	-	-	-	-	-	-	-	10,000	-	10,000
Public Art in the Parks	20,000	-	-	-	-	-	-	-	20,000	-	20,000
Public Art for City Projects	25,000	-	-	-	-	-	-	-	25,000	-	25,000
Park Trail Maintenance	100,000	-	-	-	-	-	-	-	100,000	-	100,000
Park Security Repairs & Improvements (security cameras, etc.)	44,000	-	-	-	-	-	-	-	44,000	-	44,000
Playground Equipment Replacement	70,000	-	-	-	-	-	-	-	70,000	-	70,000
Park Repairs and Improvements	146,000	-	-	-	-	-	-	-	146,000	-	146,000
Tree Maintenance, Planting and Removal in Parks	225,000	-	-	-	-	-	-	-	225,000	-	225,000
Recreation (Design Services)	25,000	-	-	-	-	-	-	-	25,000	-	25,000
North Park Restroom/Concession Stand Replacement (Fields 1-4)	255,000	-	-	-	-	-	345,000	-	600,000	-	600,000
General Equipment Replacement (Recreation)	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Wills Park Baseball Field 5 Synthetic Turf installation	100,000	-	-	-	-	-	150,000	-	250,000	250,000	500,000
Webb Bridge Middle School Football Field	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Marietta-Roswell St. Corner Park (Conceptual Design)	-	-	-	-	-	-	20,000	-	20,000	-	20,000
	$ 1,540,000	$ -	$ -	$ -	$ -	$ -	$ 515,000	$ -	$ 2,055,000	$ 250,000	$ 2,305,000
Community Development											
Comprehensive Plan Updates	$ 120,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 120,000	$ -	$ 120,000
Community Development (Design Services)	63,600	-	-	-	-	-	-	-	63,600	-	63,600
	$ 183,600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 183,600	$ -	$ 183,600
Total Uses	**$ 6,560,062**	**$ 905,000**	**$ 2,000,000**	**$ -**	**$ 4,518,893**	**$ 28,952**	**$ 515,000**	**$ -**	**$ 14,527,907**	**$ 6,471,107**	**$ 20,999,014**
Non-Allocated (Future Capital/One-Time Initiatives)	**$ 2,448,278**	**$ -**	**$ -**	**$ 700,000**	**$ 2,881,107**	**$ 261,048**	**$ -**	**$ 60,000**	**$ 6,350,433**		

Budgeted as part of the FY 2026 Budget.

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

EXCERPT (2026 CIP)

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.

EXCERPT (2025 CIP)

Detail (Recommended Capital Initiatives)

Economic Development

Economic Development Toolbox **$100,000**

Fiscal Year 2026 Annual Action Plan:

- Economic Development.

Description: Funds would be used by the Economic Development Department for multiple initiatives including:

- Marketing Toolbox = $50,000 in funding to develop and maintain a comprehensive marketing toolbox and strategy to enhance Alpharetta's ability to attract and retain businesses.

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

- Economic Development Consultants = $50,000 in funding for consultants, counsel, and related professionals to study and implement economic development priorities.

Operating Budget Impact: N/A.

Information Technology

Technology Replacement (all city departments) $397,800

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

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

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

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

Data Center Server Replacement (all city departments) $500,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

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

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

City Hall Chambers Remote Production and Streaming Services $61,000

Fiscal Year 2026 Annual Action Plan:

- Communications that Connect.

Description: The Department of Information Technology requests funding for a managed service for remote meeting production, broadcast production, and streaming services in the City Hall Chambers. This service and associated equipment would replace the current three-camera system with a camera system that the managed service provider can utilize to produce and distribute the video and audio. The service would provide remote direction

EXHIBIT (2025 CIP)

and production of the meeting cameras and content, as well as distribute the content to the public through several different sources. This would provide a better-quality product for the public, reduce the equipment on the dais, and the employees' duties during the meetings. Also, reliability is becoming an issue as the current system reaches end-of-life. This is the first step in addressing it by providing the meeting content directly to the managed service provider and improving the meeting quality for our citizens.

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

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

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

Public Safety

Fire Apparatus Fleet Replacement — **$4,000,000 (Capital Financing Revenue)** **$4,000,000 (Capital Expense)**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

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

Currently, the city has 5 Pumpers, 1 Ladder, 1 Quint, and 1 Air & Light Truck. All active Fire Apparatus are funded through capital lease programs within the General Fund. Upon expiration of existing capital leases (10-year terms for Pumpers/Air & Light and 13-year term for the Ladder/Quint), new Apparatus will be purchased, and prior models will be placed into Reserve (with any existing reserve models being surplused). It should be noted that the build/delivery times for apparatus have swelled considerably and now approach 48-months. As such, the last several batches of fire apparatus have been ordered early to meet the revised delivery time frames.

Exhibit A 2026 CIP

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

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

Fleet Replacement (Qty: 23) - Public Safety **$1,600,000**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

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

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

With today's inflation and the new model year pricing, our numbers reflect a projection of: Base patrol vehicle ($58,000) + Upfit ($26,000) = $84,000 x 9 vehicles = $756,000. Base patrol vehicle for K9 ($58,000) + Upfit ($33,000) = $91,000. Public Safety Administration, Criminal Investigations, and Fire Marshall vehicles ($55,000) + Upfit ($10,000) x 10

EXCERPT VERSION

vehicles = $650,000. Harley Davidson Motorcycles ($22,300) + Upfit ($9,000) x 3 motorcycles = $93,900. Total is $1,590,900.

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

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

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

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

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

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

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

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

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

To complete the equipment purchase, we still need to acquire hose, nozzles, and other essential tools for each fire engine. Currently, the fire standard requires hoses to be no older than 10 years, yet a significant portion of our current hoses are approaching the 20-year mark. The total cost for the three fire engines with the required equipment is $167,532, or $55,844 per engine. However, we have an $80,000 trade-in credit for Engine 87 and Engine 88 from Pierce, which reduces the cost to $87,532. Additionally, we will need to pay for shipping which estimated at 15% of the total cost for a total $25,129. Shipping for some equipment will require freight delivery due to weight restrictions. Therefore, the additional funding requested to complete the purchase is $112,662. Reserve

DRAFT FY26-35 CIP

units, which are brought into service during emergencies such as ice storms, tornadoes, or hurricanes, can be used as frontline units with minimal cost to the City, aside from the personnel required. We can deploy up to three additional engines within a 12-hour operational cycle without incurring further costs to the city beyond staffing. Operating Budget Impact: Maintenance/replacement funding is included within this initiative.

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

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- People Focused Workforce.

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

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

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

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

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

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

Fiscal Year 2026 Annual Action Plan:

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

Description: This request is the purchase and installation of a DC fast charger station to support the growing adoption of electric vehicles (EVs) and enhance local charging infrastructure. This investment will not only promote sustainability by reducing carbon emissions but also attract EV drivers to the area, benefiting local businesses and increasing economic activity. The project is designed to generate a return on investment (ROI) through private usage fees, ensuring that capital investment costs are offset while providing a long-term revenue stream to the City. By strategically placing the DC fast

EXHIBIT (2026 CIP)

charger in a high-traffic and safe location (Public Safety Headquarters), the city can have immediate access to fast charging for its EV Fleet, and maximize utilization and financial returns, ultimately benefiting taxpayers by fostering a cleaner environment and a stronger local economy.

Background

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

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

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

The cost breakdown is as follows:

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

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

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

Citywide Camera Infrastructure **$225,000**

Fiscal Year 2026 Annual Action Plan:

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

Description: This request is for the annual replacement/refresh and expansion of the city's current camera infrastructure (including servers). This would include maintenance/support contracts. Of the 150 cameras on the city-wide system that are owned by the city, 119 are at or past end-of -support. We are currently working with

Motorola Avigilon engineers to find the most efficient plan to address the city's needs. Currently the city camera infrastructure is composed of two separate systems.

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

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

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

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

FARO Scanner **$75,500**

Fiscal Year 2026 Annual Action Plan:

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

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

Key Benefits of FARO Scanner Technology:

Traffic Crash Investigations:

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

EXCERPT (FY26 CIP)

- 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

EXCERPT FY 2026 CIP

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

EXCERPT (2026 CIP)

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

Public Works

Milling and Resurfacing **$4,075,000 (TSPLOST 2; LMIG + LRA Grants)**

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

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

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

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

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

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

EXCERPT FY2026 CIP)

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).

EXCERPT (2026-2030)

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.

DRAFT (2026 CIP)

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,

EXCERPT (2025)

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

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

One section of the work is pond and best management practices (BMP) maintenance, testing, sampling, work crew materials, education materials, and tree impediment maintenance. Pond and BMP maintenance in required by the Georgia Environmental Protection Division MS4 permit and includes ponds, bioretention, green infrastructure, pervious pavers, etc. Water quality education, education materials, and testing on streams and runoff is also required by the Georgia Environmental Protection Division. Sampling and testing include laboratory and field materials, testing, analysis, etc. Funding is included herein for Retention Pond Maintenance and improvements for Webb Bridge Park and North Park.

Another section includes small drainage repair and maintenance designs, crew materials such as rip rap, pine straw, grout, sod, etc., street sweeping, and removal of trees and shrubs blocking storm flow from or to pipes and structures or otherwise impeding water flow.

The final component of this request is for stormwater pipe and structure maintenance, repair, and replacement. This category includes unclogging pipes and structures filled with sediment and debris, repairing pipes by relining, contractual repairs to stormwater structures, and pipe replacement projects citywide in addition to targeted projects such as Foe Killer Flood Mitigation at Log Cabin Park, Canton Street Drainage Improvements, Mid Broadwell Culvert Replacement Design and Construction, Drainage improvements along Morrison Parkway, Drainage Improvements in Clairmonte subdivision, and Windward Pkwy Drainage Improvements. The contractual pipe un-clogging and structure repair will be throughout the city based on inspection results.

Annual funding requests approximate $4 million based on forecasted needs over a 10-year project horizon. That said, current funding levels within the Stormwater account total in

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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.

EXCERPT FROM CIP

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

Design Services (Public Works) $45,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

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

Parking Garages (Facility Maintenance/Improvements) $50,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

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

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

Other repairs dependent on funding are waterproofing the elevator pits in the City Center parking garage and adding a louvered cover on the exterior wall at the 2nd level to help prevent water intrusion into the existing elevator pits.

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

City Facility Preventative Maintenance Assessment Implementation $150,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

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

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

The assessment scope included:

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

FY 2026 request tentatively reflects funding towards assessment findings.

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

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

EXCERPT (2026 CIP)

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

EXCERPT (2026 CIP)

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.

EXCERPT (2026 CIP)

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

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the recurring replacement of department pool vehicles within the Public Works fleet. These vehicles are not assigned to an individual but are used by a pool of people in the department; additionally, these vehicles are used as replacement vehicles when others are out of service. These replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 10 years.

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

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

F-550 Crew Cab Dump Truck; Qty: 1 (Fleet Replacement) **$175,000**

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

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

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

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

F-350 Crew Cab Service Bed Truck; Qty: 1 (Fleet Replacement) $70,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

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

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

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

F-150 Truck; Qty: 1 (Fleet Replacement) $65,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

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

Fiscal Year 2026 request is for the replacement of Unit #546 (2007 F150 4x4 Supercrew with 87,000 miles). This unit is in need of replacement due to age and idle hours.

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

TSPLOST-3 Exhibits Preparation $100,000 (TSPLOST 2)

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This request is to develop exhibits and preliminary drawings of various TSPLOTS III projects. The exhibits will be displayed on City's website for citizens' review. Operating Budget Impact: N/A.

EXCERPT (2026 CIP)

Mid Broadwell Crosswalk at Fire Station Light — $50,000 (TSPLOST 2)

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Transportation and Traffic.

Description: This funding request is to convert the existing emergency traffic signal to a hybrid emergency-pedestrian crossing light. This will provide a crosswalk for pedestrians in the proximity of Mid-Broadwell Park to cross Mid-Broadwell Road. Design work is in progress by an engineering firm and will be completed by January 2025. Operating Budget Impact: Increase in utility costs for the additional electricity and minor maintenance costs ($250 annually).

Northwinds Mid-Block Crosswalk — $300,000 (TSPLOST 2)

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: The Braeden Subdivision is built on both sides of Northwinds Parkway. All the amenities of the subdivision are on one side and residents on the other side request a safe and convenient means to cross the street to access the amenities. Public Works has been working on various concepts over the last couple of years to improve pedestrian safety. Recently, the community and Public Works finalized the preferred option of installing a mid-block crosswalk with multiple rectangular rapid flashing beacons. This approach is the least expensive, provides the greatest line of sight for pedestrian safety, and is the least impactful to the community. Public Works staff will design the improvements in-house and requested funds is for the installation of the improvements. Operating Budget Impact: Increase in utility costs for the additional electricity and minor maintenance costs ($250 annually).

Kimball Bridge Rd at Northwinds Pkwy (Mast Arms) — $250,000 (TSPLOST 2)

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This is to replace the existing traffic light's strain poles at the intersection of Kimball Bridge Road and Northwinds Parkway with galvanized mast-arms. Operating Budget Impact: No maintenance cost is anticipated for 10 years.

Public Works Headquarters Renovations — $90,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This Request is for the renovation and maintenance of the Public Works Headquarters.

FY 2026 funding will be used to remodel the men's bathrooms in the front of the building as well as remaining flooring and paint throughout the facility. Previous funding had been utilized to replace flooring in the break area and hallways, training room and east wing.

FY2026 CIP

Both breakroom bathrooms and the east wing have been remodeled with previous funding. Purchase of new gym equipment will be included in any remaining funding.

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

Stand-on Compact Loader **$50,000**

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the purchase of a Stand-on Compact Loader. The stand-on compact loader equipment will allow staff to perform various digging, demolition, and repair tasks on job sites. Operating Budget Impact: Operational costs consist of gas, maintenance, etc. and are estimated at $500 annually.

Recreation, Parks & Cultural Services

Greenway Improvements/Repairs **$250,000**

Fiscal Year 2026 Annual Action Plan:

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

Description: This funding request is used to repair, improve, and enhance the entire length of the Alpharetta Greenway. This asset is an extremely valuable amenity for citizens of Alpharetta. It is also a key component to the economic revitalization of the North Point corridor. However, washouts, erosion, heavy use, and constant maintenance have taken a toll on the Greenway. Major repairs are needed on the boardwalk portion of the Greenway. Extensive flooding and fallen trees along Big Creek cause unforeseen damage to the creek bank that impacts the sustainability of the Greenway and Big Creek.

Previous funding has been used to assist in funding to reconstruct the Mansell Road boardwalk, design fees to address the repairs to the Beaver Creek Park greenway access, and the removal of fallen trees in Big Creek to protect the trails' structural integrity. Current funding will address the washout area near Webb Bridge Road caused by the effects of Hurricane Helene and provide a design to complete the bridge repairs along the Mansell Road trail that connects to the Beaver Creek Park greenway access.

The FY 2026 funding request will be combined with the current funds for the replacement of seven (7) bridges and extending the Mansell boardwalk along the Mansell Road trail which connects to the Beaver Creek Park greenway access. The anticipated cost to complete the repairs and maintenance is $1.5 to $2 million. The staff's intent is to apply for a Georgia Outdoor Stewardship Program grant which could fund 50% of the project. The FY 2026 funding along with the current funds in this account will be utilized to match the grant award. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to a decline in repairs.

EXHIBIT 2 of 2

Wood Light Pole/LED Replacement Initiative (multi-year) **$125,000**

Fiscal Year 2026 Annual Action Plan:

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

Description: Currently, half of the City's athletic fields have wooden light poles (55 poles). These poles are near or have exceeded their life expectancy and should be replaced with concrete/metal poles to avoid potential life-threatening occurrences if a pole were to fail.

In addition, the City's athletic lighting primarily consists of a form of metal halide lights. These lights are expensive to operate, expensive to maintain and create light pollution. New LED lights would improve the playability for our participants, reduce the excessive glare, and cost much less to operate and maintain. The City is averaging $140,000 in operational costs for its outdoor athletic lighting each year (bulb replacement and energy charges). With these upgrades, there could be a 50% reduction in the overall cost to operate the lights simply by not having to replace the fixtures as frequently.

FY 2025 funding included $1 million (including $500K in grant funding from the Land & Water Conservation Fund) to replace all wood athletic field light poles (31 poles) in North Park with metal/concrete and replace all athletic field lighting fixtures (67 fixtures on wooden poles and concrete/metal poles). After the work is completed at North Park, there will be four (4) athletic fields located at Wills Park that will still have wooden poles (24).

The FY 2026 funding request will begin with the replacement of the wooden athletic poles located in Wills Park which were installed in the early 1970s. Requested funding of $125,000 will include the replacement of seven (7) wooden poles as well as the upgrading of the lamps to energy efficient LED fixtures on Wills Park field 1.

Future capital requests will include funding for replacing the remaining wood athletic field light poles (all in Wills Park) and the fixtures that reside on those poles (fields 1-4; 24 poles and lighting fixtures):

- FY 2027: $180,000 (replace 10 wooden poles with concrete and upgrade fixtures to LED on Wills Park Fields 1 and 2).
- FY2028: $125,000 (replace 7 wooden poles with concrete and upgrade fixtures to LED on Wills Park Field 4).

Fixtures on the athletics fields that have existing concrete/metal poles (106) will be upgraded to LED through the operating funds allocated each year for athletic lighting maintenance.

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

DRAFT (2026 CIP)

Operating Budget Impact: Routine replacement capital - operating costs are projected to decrease by 50%-75% due to a significant decline in repairs coupled with energy savings through the conversion to LEDs.

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

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta.
- Communications that Connect.
- Recreation, Parks, and Culture.

Description: This request is for funding of public arts programs on an alternate year basis through Arts Alpharetta which is a nonprofit organization dedicated to bringing quality arts to Alpharetta. Arts Alpharetta, along with City staff, have several public art projects in-process. These projects include an Outdoor Sculpture Exhibit Contract, an on-loan, permanent, or lease-to-own installation in downtown Alpharetta/Art Walk Brochure. The City of Alpharetta contracts with Arts Alpharetta to locate, curate, install and deinstall on-loan sculptures on a bi-yearly rotation. The number of sculptures varies from 5-7 depending on the rental cost and install logistics for each piece. The project budget is $90,000 but split between two fiscal years at $45,000 per year. This is a continuation project that will require the installation of new outdoor art exhibits every two years. Art installations will be in place for an average of 1.5 – 2 years, subject to available funding.

The program supports the City's vision of promoting and supporting Arts & Culture through Public Art; and 2025 City Council Priorities and Annual Action Plan supporting: Downtown Alpharetta, Strategic Growth and Redevelopment, Communications that Connect, Economic Development, and Recreation, Parks & Culture.

The current exhibit is installed with 10 new sculptures for FY 2024-FY 2026 Bi-Yearly Contract.

The City of Alpharetta, Arts Alpharetta, and the Alpharetta Convention & Visitors Bureau partner on an Art Walk Brochure that is available for locals and promoting tourism to the City.

The services provided by Arts Alpharetta, Inc. provides turn-key service for all aspects of the project. Services include all correspondence with artists (ranging from the online call for artists, to rental agreements, and payments), duration, installation, and deinstallation of the art, and marketing. Although Arts Alpharetta, Inc. is contracted for the Outdoor-On-Loan Sculpture Exhibit, the non-profit organization spends all funding on the project expenditures. Arts Alpharetta volunteers their time to the project.

The agreement is valid for a period of (2) Two years and will need to be approved with each new exhibit, with the exhibit on display for calendar years 2024-2026, after which the City and Arts Alpharetta, Inc. may discuss a fifth Outdoor-On-Loan exhibit for Fiscal Years 2026-2027, calendar years 2026-2028.

Operating Budget Impact: In addition, staff has recognized there is a need to include funding for ongoing maintenance and repair for curated public art, whether the sculpture be a permanent City fixture or part of the on-loan rotational exhibits. This is due to the

FY2026 CIP

unforeseeable damage that could happen (and has happened) to art when on public display. When such instances occur, the City must repair and restore the art to its original state. To proactively plan for such occurrences, staff requests $10,000 annually to offset repair and maintenance costs for public art.

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

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta.
- Communications that Connect.
- Recreation, Parks, and Culture.

Description: As development continues throughout the City of Alpharetta, the developers are required to set aside funds for public art that is on city property (right-of-way or easements). The issue is that the amount of the funds set aside is not enough to purchase and install large statement pieces. This fund would provide additional funds for larger pieces of artwork at key locations and intersections. Example, Alpharetta Off-Leash was required to give the City $15,000 for artwork to go at the corner of Old Milton Parkway and Main Street. For a piece of artwork of appropriate size and stature, $25,000 is estimated. We anticipate this happening in additional developments throughout the City.

This program supports the City's vision of promoting and supporting Arts & Culture through Public Art; and 2025 City Council Priorities and Annual Action Plan supporting: Downtown Alpharetta, Strategic Growth and Redevelopment, Communications that Connect, Economic Development, and Recreation, Parks & Culture.

The expectation of the funds is in FY 2026 to FY 2027 when more money has been saved in the account that will allow the purchase of public art pieces that are suitable for various locations.

Currently, there is a Public Art Plan in the works to help with the corner of Old Milton Parkway and Main Street along with all prominent locations.

In addition, Community Development is designing an Alpharetta gateway piece on the opposite corner of Old Milton Parkway, and it was recommended to allow this to be approved before moving forward with a Public Art piece, so the two complement each other.

The benefit of public art is contagious. To remain a vibrant and exciting community, we must invest in public art, public murals, and cultural pieces. This request will match development dollars for more impactful and meaningful pieces of public art, murals, and cultural pieces.

Operating Budget Impact: New art installations will incur maintenance costs but will not be determinable until the art investment decision is made (e.g., mural vs. statue, etc.).

DRAFT (2025 CIP)

Public Art in the Parks $20,000

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta.
- Recreation, Parks, and Culture.

Description: The City of Alpharetta has invested a great deal of money into the Parks System. With the two last bond referendums, the City has been able to purchase additional parkland for new parks and greatly enhance the existing parks. To remain a vibrant and exciting park system, the need for art throughout the parks has been identified. Several pieces have been installed (Wills Park, Encore Park, Brooke Street Park).

This program supports the City's vision of promoting and supporting Arts & Culture through Public Art; and 2025 City Council Priorities and Annual Action Plan supporting: Downtown Alpharetta, Strategic Growth and Redevelopment, Communications that Connect, Economic Development, and Recreation, Parks & Culture.

Some examples include: During FY2025 the move of the Torqued Sculpture to Webb Bridge Park by the new soccer fields, which meets the initiative for more art on the east side of Alpharetta. This current sculpture has a tree that is growing into it by the parking deck and needs to be moved. Another is the Park Bond Projects as well as the Alpharetta Greenway.

This request will allow for the strategic placement of public art in locations that are frequently visited and enjoyed by Alpharetta citizens. Our priority would be Wills Park and the new spine walkway being developed. Next would be Webb Bridge Park and the Alpharetta Greenway. Future opportunities include crosswalk murals, sculptures, retaining wall murals, dog park entrances, or other art installations that might enhance and provide access such as a park gateway entrance.

The benefit of public art is contagious. To remain a vibrant and exciting community, we must invest in public art, public murals and cultural pieces. This request would place artwork in locations that can be enjoyed by our citizens up close and personally. We are seeing a growing number of citizens using our parks and additional public art would add greatly to their experience.

Operating Budget Impact: New art installations will incur maintenance costs but will not be determinable until the art investment decision is made (e.g., mural vs. statue, etc.).

Public Art for City Projects $25,000

Fiscal Year 2026 Annual Action Plan:

- Communications that Connect.
- Recreation, Parks, and Culture.

Description: Working closely with the Economic Development Team and Community Development Department, this continuous request will allow for the purchase and placement of public art, murals, and other cultural pieces throughout the City of Alpharetta. Currently, there are several locations along the existing Alpha Loop that have poured bases for pieces of art, but no funds exist for the placement of actual art.

EXCERPT FROM CIP

The program supports the City's vision of promoting and supporting Arts & Culture through Public Art; and 2025 City Council Priorities and Annual Action Plan supporting: Downtown Alpharetta, Strategic Growth and Redevelopment, Communications that Connect, Economic Development, and Recreation, Parks & Culture.

The Arts Center is working on a partnership with the Alpha Loop Foundation and Arts Alpharetta. The first step is planning the locations and scale of each art piece. This will take place from December 2025 to February 2026. Then the Alpha Loop Foundation will begin fundraising for all the pieces along the Alpha Loop. The City will utilize these capital funds to seed the projects and/or pay for mural supplies, sculpture installations, etc.

The first mural that the Arts Center is looking to complete in FY 2025 is the tunnel at Westside Parkway.

Staff will be using these funds in late FY 2025 and early 2026 and will need more as the loop continues to be connected.

The benefit of public art is contagious. To remain a vibrant and exciting community, we must invest in public art, public murals, and cultural pieces. We require developers to put artwork in their developments because of the value the artwork brings to the community. This request will allow us to begin backfilling artwork to keep Alpharetta on the cutting edge.

Operating Budget Impact: New art installations will incur maintenance costs but will not be determinable until the art investment decision is made (e.g., mural vs. statue, etc.).

Park Trail Maintenance **$100,000**

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: Park Trail Maintenance (not Greenway Trail) to include resurfacing whether the trail is asphalt, concrete, or trail mix surface. This initiative will formalize a schedule for the repairs and replacement in our parks. Asphalt trails that are in wooded areas need to be paved every eight years to avoid safety issues for our users. In addition, heavy-use soft surface trails in parks such as Webb Bridge Park need restoration every 8 years. The current funding does not allow for a proper maintenance and replacement program that meets the safety requirements of our park users. Current funding is addressing the asphalt trail issues in Wills Park and North Park. Also in FY 2025, a 700 linear foot asphalt trail was constructed which connected the Alpharetta and Forsyth Greenway trails.

The FY 2026 request schedule will encompass the soft surface restoration for the 2-mile trail at Webb Bridge Park. The work includes extensive grading/repairs and adding the proper materials to sustain the trail's safe condition. Since its construction in 2000, staff has been maintaining the trial by addressing the worst areas on the trail's route. The level of funding does not allow for the required trail restoration that should occur every 8 years. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

EXCERPT 2026 CIP

Park Security Repairs and Improvements $44,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- The Alpha Loop and Greenway.
- Downtown Alpharetta.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: This scope includes adding security cameras in strategic locations; call box repairs and/or installation of new boxes; and, if funding is available, installation, repair, and replacement of automatic locks on restroom doors throughout the park system.

The Public Safety Department has been working with the Recreation, Parks & Cultural Services Department to develop a surveillance camera solution for our park system. Union Hill, Webb Bridge, Innovation Academy, and Wills Park have been identified as the highest priority. The cameras would be able to tie into existing camera infrastructure currently managed by public safety.

The FY 2026 request focuses on the auto-lock system and call boxes:

- Request ($21,000) will complete the installation of auto lock systems in the park system. In recent years, a homeless population has been residing in outside park restrooms. The parks department has installed auto locks on two thirds of its parks' restroom facilities, to include Wills Park (5) and the Greenway (2).
- Call Box Maintenance and replacement ($23,000). This includes funding for the purchase/maintenance of our call boxes, which need battery replacement annually. Currently, we have (23) call boxes. The batteries are $104 each plus labor, at approximately $120/hour. They cost between $5,000 - $10,000 annually. Complete new boxes are approximately $10,000 each.

Future year requests will focus on security cameras.

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

Playground Equipment Replacement $70,000

Fiscal Year 2026 Annual Action Plan:

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

Description: One of our park system's favorite amenities is our playgrounds. This initiative is planned around the premise of keeping the City's playgrounds in compliance with industry safety standards. Even though materials last longer, the recommended replacement schedule for a playground is 25-30 years. The is mainly due to the ability to order replacement parts. In addition, as the warranty expires on equipment, funds need to be available to replace if repairs are not possible. Finally, infrastructure repairs and enhancements for drainage and fall impact must be addressed every five to ten years. FY 2025 funding completed the final phase of the Webb Zone Playground replacement at Webb Bridge Park converting the 500 sq ft open area into an artificial turf making this a multi-purpose green space once more.

EXCERPT FROM CIP)

FY 2026 funding request will replace the multi-play component for the Wills Park Playground which was installed in 1993. A major piece for this component has broken and replacement parts are obsolete due to its age. Even though Parks Services staff have made temporary repairs for safe use, the repairs will only be sustainable until a new unit is installed. The new unit will be designed fit into the current layout which will not impact safety and flow for the kids who are having fun. Residual funding will be used to replace/upgrade broken and/or worn playground amenities system wide.

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

Park Repairs/Improvements **$146,000**

Fiscal Year 2026 Annual Action Plan:

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

Description: This funding is for general park repairs and improvements for projects that are less than $50,000. This account allows the department to address immediate grounds, sidewalks, and amenity repairs and replacement throughout the parks system. As an example, FY 2025 funds were used for:

- North Main Street Park - paver removal/replacement and concrete edging.
- Miracle League Field - concrete repairs at the Miracle League common areas; fence repair /replacement at the Miracle League field.
- Fencing replacement North Park Fields 5 & 6 and Innovation Academy.

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

FY 26 funding will be targeted towards the following improvements:

- Irrigation installation for Brookstreet Park ($46,000): Fescue turfgrass conditioning is not currently consistent with the maintenance of City Hall proper for the Downtown District. The purpose of the Brooke St. Park Irrigation Project is to invest in the present & future of the City Hall appearance. Some of the benefits of the project include: generally improved appearance of the park year-round, Healthier turf = the potential for greater utilization, the potential for mental health & wellbeing for park users. Currently, the department spends extra funds to water the annual overseeding program with temporary yard sprinklers. The irrigation system was originally included in the design for the park's construction but was eliminated due to budget constraints. The intent was to add this important feature later. The project can be phased in over the next 3 budget cycles if necessary. With the increase in general park use and additional events being added to the area, the Department staff recommend that the entire project be funded for this budget year.

Kyle Rivera, City Clerk

- Park concrete/sidewalk repairs and replacement ($100,000): Park safety inspections have identified that the condition of concrete areas and sidewalks around the park system needs to be addressed. Many of these issues are occurring due to ground settling and root intrusions into these areas. This damage has created tripping hazards for park users. In years past, the park staff has utilized concrete grinding to address some areas. However, this isn't a long-term solution. Concrete replacement has been a consistent item for the budget line item.

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

Tree Maintenance, Planting, and Removal in Parks **$225,000**

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: This request is for the removal of dead or dying trees throughout the park system. By removing the dead or dying trees, we are reducing safety hazards, avoiding pest infestations, and spreading infections, and improving the appearance of the parks. Tree removal services have averaged $180,000 per year for the past several years. Additionally, staff has added to the scope the purchase/planting of replacement trees. Due to funding availability, the request for FY 2025 was adjusted from $225,000 to $125,000. Should additional needs arise, the annual operating budget will supplement the funding requirements. The $125,000 allotted for FY 2025 has been utilized by December 2024, therefore the request is increased to $225,000 for FY 2026 and future years. Operating Budget Impact: Reduces pressure on operating budget as an alternate source of funding is available to meet this need which is often a public safety priority that takes precedent over all other potential uses.

Design Services (Recreation, Parks & Cultural Services) **$25,000**

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: This funding request supports a range of studies and professional services that arise annually from initiatives driven by the Council and/or Department. These services are integral to the continuous development and improvement of our community's recreation infrastructure and programming.

The services required may include but are not limited to:

- Revisions to the Recreation Master Plans to ensure alignment with evolving community needs and industry best practices.
- Development of construction plans for new or upgraded recreation amenities, such as pavilions, gazebos, and other public spaces that enhance community engagement.

These studies and professional services play a vital role in forecasting market trends, establishing standards that inform policy decisions, and improving project timelines and functionality. By securing the necessary funding, we can maintain the high level of service

FY2026 CIP

our residents and customers expect, while also ensuring that our recreation facilities are sustainable, accessible, and effective in meeting future demands. Operating Budget Impact: N/A.

North Park: Fields 1-4 Restroom/Concession Stand Replacement $600,000 (multiple sources)

Fiscal Year 2026 Annual Action Plan:

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

Description: The replacement of a restroom and concession stand facility at North Park, specifically to serve the recreational areas around fields 1-4, the batting cages, and the playground. Given the existing facility's inadequacy due to its size and age, the new building will provide additional restroom stalls, a new concession area, and, potentially, a covered seating area.

Here's a summary of the key details for this request:

Existing Facility Issues:

- Current restroom/concession stand is too small for the number of park users.
- Serves multiple areas: four softball fields, batting cages, and a playground.

Proposed Project:

- Key Improvements:
    - Restrooms: 150% increase in the number of stalls to accommodate more users (4 vs. 10).
    - Concession Stand: New concession area, including a covered seating area for park patrons.

Funding Request:

- The FY 2025 Capital Budget included funding totaling $200,000 for design, surveys, civil engineering, geotechnical and architectural services, etc. Specifically, this appropriation was provided through general capital appropriations ($16,180) and impact fee funds ($183,820).
- The request for FY 2026 Capital Budget includes funding totaling $600,000 bringing the total allocation to $800,000 to complete the project (including demolition of the existing structure). Original cost estimates totaled $900,000 but staff believe this estimate can be reduced through a proactive design-build procurement method. FY 2026 funding is provided through general capital appropriations ($255,000) and impact fee funds ($345,000).

Approximately 70% of total project funding is through impact fees of which an estimated 87% of project costs is impact fee eligible.

EXCERPT (2026 CIP)

Operating Budget Impact: Maintenance (including janitorial) and utility costs will increase along with the physical size of the restroom and is estimated at a minimum of $1,250 annually and will be reflected in a future operating budget (once construction nears completion).

General Equipment Replacement (Recreation) $50,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of one 2018 SMG Turf Groomer and one Tennent Litter Vac. Replacement is requested due to age, hours of use, and estimated repair cost.

- Turf Groomer: These are designed for use on the artificial turf fields. Depending on hours of use, the effective life is 5 – 8 years. Repair cost at this point is over 50% of its value.
- Tennant Litter Vac: 2000 Model, the use of this unit has increased due to the maintenance requirements of the Downtown District, especially for the Town Green.

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

Wills Park Baseball Field 5 Synthetic Turf Installation $500,000 (50% COA; 50% AYBA)

Fiscal Year 2026 Annual Action Plan:

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

Description: The plan to replace Field 5 at Wills Park with a turf field, addressing persistent water issues that have made the field challenging to maintain.

The current Issues with Field 5 are water accumulation during rainy weather, which causes maintenance difficulties and delays in preparing the field for play. The other current issue is a stormwater pipe running under the field has failed, and this would allow for repairs and/or replacement of the stormwater pipe.

The benefits of Turf Conversion are improved drainage that will help mitigate the water accumulation issue, providing better drainage and more reliable playing surface. The conversion will also allow for increased playability since turf fields require less maintenance and can withstand more play, meaning more games can be held without cancelations, which is especially important for youth leagues.

The impact on the Community would be favorable due to Field 5 being used heavily by the Alpharetta Youth Baseball Association (AYBA) for children aged 7-10. The conversion would support the increased game scheduling without interruptions from weather-related cancelations.

EXCERPT (2026 CIP)

In addition, AYBA has agreed to contribute 50% of the total cost up to $250,000 towards the design, installation, and upgrades needed for the conversion of the field to turf. Remaining funding is provided through general capital appropriations ($100,000) and impact fee funds ($150,000; 96.96% is impact fee eligible for new baseball fields – while not a new field, the use rate will be significantly increased due to the turf and is eligible for impact fee funding, albeit at a reduced eligibility factor).

In closing, this project would improve the usability of Field 5, making it more reliable for the community and enhancing the overall playing experience for youth sports participants.

Operating Budget Impact: This project materially decreases maintenance costs (e.g. grounds maintenance).

Webb Bridge Middle School Football Field **$50,000**

Fiscal Year 2026 Annual Action Plan:

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

Description: Currently, there is a large grass field at Webb Bridge Middle School that is utilized periodically as part of their Physical Education program. Fulton County Schools (FCS) and the City of Alpharetta agreed that the field could better serve the community and youth sports programs if it is converted to a football field, which would provide a more permanent, multi-use facility for local youth sports leagues and the Alpharetta Football Program.

The existing grass field will be upgraded to create a regulation-sized football field, including appropriate markings, goalposts, and surrounding maintenance.

The City of Alpharetta will be responsible for the maintenance and upkeep of the football field, including routine field care, tree trimming, mowing, and irrigation.

The City and FCS recognize the importance of providing high-quality facilities for the youth of the community. By converting the existing grass field at Webb Bridge Middle School into a football field, both parties aim to enhance recreational opportunities, support the Alpharetta Football Program, and foster community engagement in youth sports.

Operating Budget Impact: Converting the Webb Bridge Middle School field into a football field for the Alpharetta Football Program will provide significant benefits, particularly in terms of added practice and game facilities. However, it will also come with ongoing operational costs approximating $60,000 annually that would begin in FY 2027 and include:

- Maintenance of the Grass Field: Regular upkeep of the grass field, including mowing, aeration, fertilization, and general care to ensure the turf remains in good condition for safe play.

- Lining the Field: Regularly marking the field for games and practices, which involves painting lines and possibly using stencils to ensure they remain visible and accurate throughout the season.
- Irrigation System Maintenance: Ensuring the irrigation system is functioning correctly to keep the grass properly watered, especially during dry periods, is vital to maintaining the field's quality.

While these costs are necessary for maintaining the facility, the conversion of the field also presents an opportunity to generate revenue. Having a dedicated football field will allow the Alpharetta Football Program to host more practices and games, potentially increasing sponsorship opportunities. Additionally, the field could be used for other events, further contributing to its financial sustainability.

Marietta-Roswell St. Corner Park (Conceptual Design) $20,000 (Impact Fees)

Fiscal Year 2026 Annual Action Plan:

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

Description: This funding is for the conceptual design of a passive park and Alpha Loop connection at the city-owned land at 114 Roswell Street.

The site is a 0.65-acre city-owned parcel at the southeast corner of Marietta Street and Roswell Street in downtown Alpharetta. It is currently wooded with a mix of hardwood trees and dense understory vegetation. It slopes from the northwest to the southeast at a slope of approximately seven percent. The site is bordered on the east and south by three privately owned parcels zoned C2 Commercial. A planned segment of the Alpha Loop is currently in the design phase along the site's western boundary.

The City is considering developing the site into a passive park space that will require minimal maintenance requirements. It will connect directly to the future Alpha Loop trail along Roswell Street and to the prominent corner of Marietta and Roswell Streets. Given the possibility of future development on the adjacent parcels, there is a desire to create a heavy vegetated buffer along the eastern and southern edges.

Buildout of this park is tentatively estimated at $250,000 and would be built into future capital plans upon completion of the design process. Funding for design is allocated through impact fees.

EXPERIENCE)

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.

(DRAFT FY2026 CIP)

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

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;

DRAFT (2026 CIP)

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).

EXCERPT (2026-CIP)

Public Works

Streetlight Maintenance — $50,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the maintenance of existing city-owned streetlights. The City owns and maintains more than 700 lights. This work will include maintenance of new and existing lighting either on existing poles or the installation of new poles with lighting. This will increase the safety of citizens who use our streets and sidewalks daily. Periodic inspections and troubleshooting will ensure longevity and minimal replacement of lighting components. Sufficient available appropriations exist within the current FY 2025 Budget to cover forecasted needs in FY 2026. As such, this request is not recommended for funding. Operating Budget Impact: This program reduces equipment maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service.

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

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of tandem dump trucks within the Public Works fleet. The tandem dump truck replacements are based on age, wear and tear, and maintenance/repair costs. These vehicles enable staff to haul materials such as dirt and rock to job sites as well as hauling debris and construction waste to the proper disposal facilities. This vehicle is also used to pull equipment and materials by trailer to job sites.

FY 2026 replacement includes Unit #70 (1995 LT9000 with 42,000 miles). This unit is in need of replacement due to age.

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

F-450 Crew Cab Dump Truck; Qty: 1 (Fleet Replacement) $90,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the recurring replacement of F-450 Dump trucks within the Public Works fleet. The F-450 replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 10 years or 130,000 miles.

Fiscal Year 2026 request is for the replacement of Unit #637 (2009 F-450 Crew Cab Dump Truck with 43,000 miles). This unit is in need of replacement due to age and idle hours.

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

F-250 Crew Cab Service Truck; Qty: 1 (Fleet Replacement) $80,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

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

FY 2026 replacement includes Unit #714 (2012 F-250 4x4 Crew Cab with 45,000 miles). This vehicle has a large number of idle hours and is regularly utilized by our traffic crews. Due to the age and wear and tear on the vehicle, this vehicle is scheduled for replacement.

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

PROOF (2026 CIP)

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

EXCERPT FY2026 CIP

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

PROPOSED (2026-2030)

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.

EXCERPT FROM CIP

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

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.

EXCERPT (2026 CIP)

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.

EXCERPT (Not to Scale)

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

EXCERPT (2026 CIP)

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.

EXCERPT FY26 CIP

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

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.

EXCERPT (2026 CIP)

Operating Budget Impact: Incremental maintenance costs, including landscaping and litter control, are currently estimated at $500 annually.

Trailers; Qty: 2 (Equipment Replacement) **$30,000**

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

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

FY 2026 replacements include Unit #73 (1996 14' Trailer; dual axel) and Unit #176 (2000 24' trailer; 10-ton).

Operating Budget Impact: This program reduces equipment maintenance costs and increases utilization rates as the equipment is less susceptible to breaking-down and/or requiring service.

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

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

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

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

Capital costs are estimated at $50,000 and include funding for a vehicle purchase (and unfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at $104,600 annually and

EXCERPT (2026-2030)

reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling $7,500.

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

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

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

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

Capital costs are estimated at $80,000 and include funding for a vehicle purchase (and unfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs for the four new positions are estimated at $346,000 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling $10,000.

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

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

The City embarked on an energy audit as well as a facility assessment over the last year. The report outlines various capital initiatives and improvements to all the City's facilities.

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

Capital costs are estimated at $65,000 and include funding for a vehicle purchase (and unfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at $131,100 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling $7,500.

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

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

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

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

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

Capital costs are estimated at $50,000 and include funding for a vehicle purchase (and unfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at $131,100 annually and

reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling $7,500.

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

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the purchase of Winter Weather Equipment that is utilized within the Public Works fleet.

FY 2026 request is for Winter Weather Equipment. We have purchased (4) F-750s with salt spreader attachments to be utilized in anticipation of winter weather needs. We are requesting funds to purchase stands for the spreaders when they are not in use, which will significantly increase the ease of use for the spreaders and the amount of space needed to store the spreader.

Currently the four spreader inserts for the F-750s are stored by means of chains and hooks. The chains are connected to the I-beams of the pole barn located at Public Works. This way of storage was never meant to be permanent and causes several issues.

- Currently, with the chain and hook system, installation and removal of a spreader takes at least three people and a piece of equipment.
- The spreaders have received damage due to dragging the ground and by the use of heavy equipment to hoist them in place, etc. The I-beams for the pole barn were never designed to have the extra weight of four spreaders hanging from them.

The cumbersome and time-consuming problem of removing, hanging, or un-hanging and installing is not the best practical way of storing the spreaders when not being utilized. The proposed stands mount to the spreader and when backing up under the spreader, the legs fold up the same way an ambulance bed would allowing you to drive up under the spreader to load it. Same as unloading, the legs fold out and you drive the truck out from underneath the spreader. With the attachment of these stands, one to two people maximum can load and unload a salt spreader safely. The stands will attach to the spreader and always stay on them. Additionally, this request also includes the annual cost of the Precise software utilized for winter weather activity usage and the tracking of materials utilized and location routes. The estimated cost of these combined purchases total $45,000.

Operating Budget Impact: This program reduces equipment maintenance costs and increases utilization rates as the attachments are stored more efficiently.

DRAFT 2026-2030

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

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.

EXCERPT FROM CIP

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.
- Downtown Alpharetta.
- Recreation, Parks, and Culture.
- 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.

DRAFT (Not CIP)

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.

EXCERPT (2026 CIP)

City Council Planning Retreat
STAFF REPORT

Department: Community Development
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

The Current Status and Future of Office in Alpharetta

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

There will be a discussion regarding the current status of office in Alpharetta and potential redevelopment opportunities.

ALTERNATIVES:

ATTACHMENTS:

1. Current Status and Future of Office

CURRENT STATUS & FUTURE OF OFFICE

January 16, 2026

THE CITY OF ALPHARETTA GEORGIA

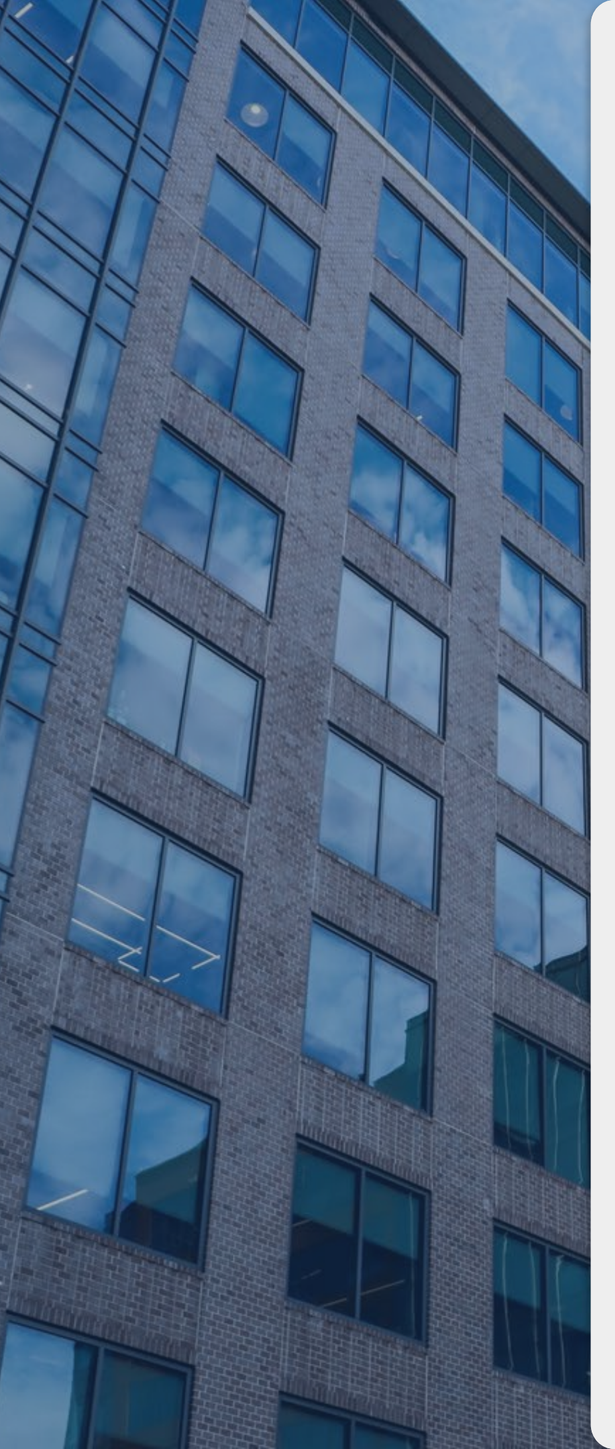
OFFICE MARKET TRENDS

CHARLIE JEWELL

DIRECTOR OF ECONOMIC DEVELOPMENT

METRO ATLANTA OFFICE REPORT

Atlanta Office Report, Q3 2025, Partners



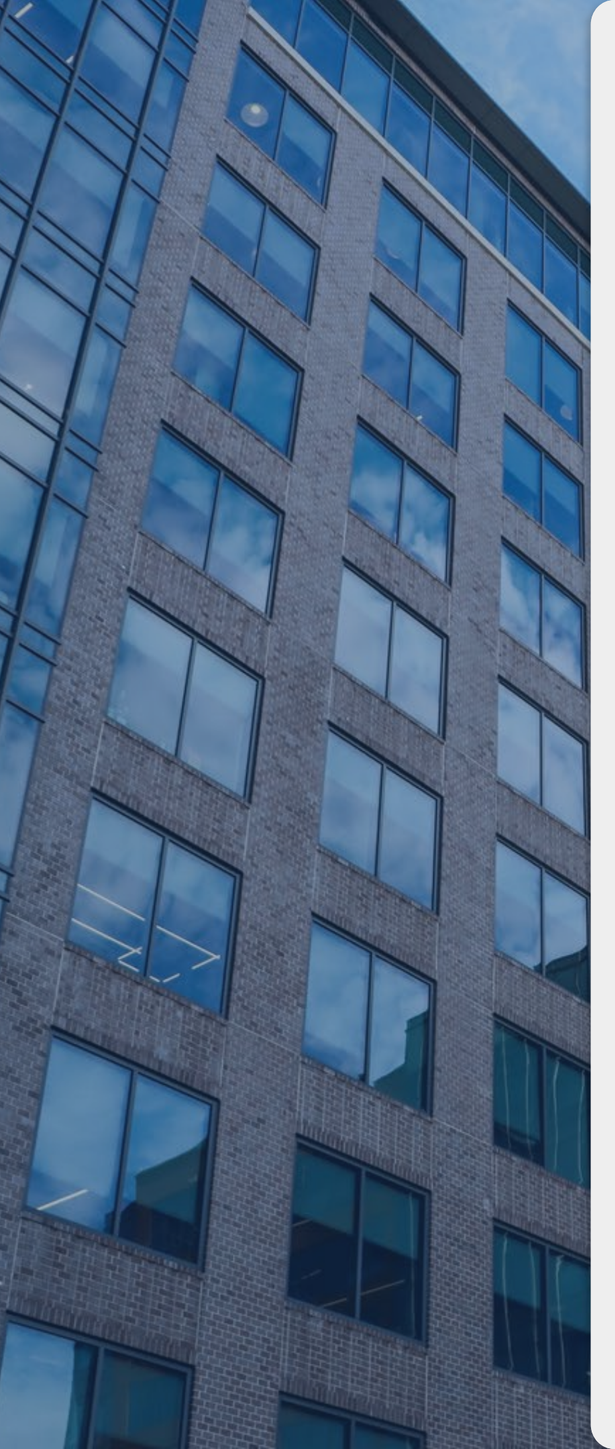
MARKET TRENDS

Atlanta Office Market Signals Gradual Recovery with Robust Class A Demand Amid Class B Challenges

- The Atlanta office market displayed encouraging signs of a slow but steady recovery in Q3 2025, propelled by strong Class A demand and bolstered by a surge in leasing activity, though Class B properties continued to temper overall progress.

- Net absorption dipped into negative territory at -84,246 sq. ft., a reversal from Q2 2025's positive 14,561 sq. ft. However, Class A spaces shone with a solid 236,038 sq. ft. of positive absorption, while Class B properties recorded a significant decline of -320,284 sq. ft., highlighting the ongoing divide between premium and secondary office segments.

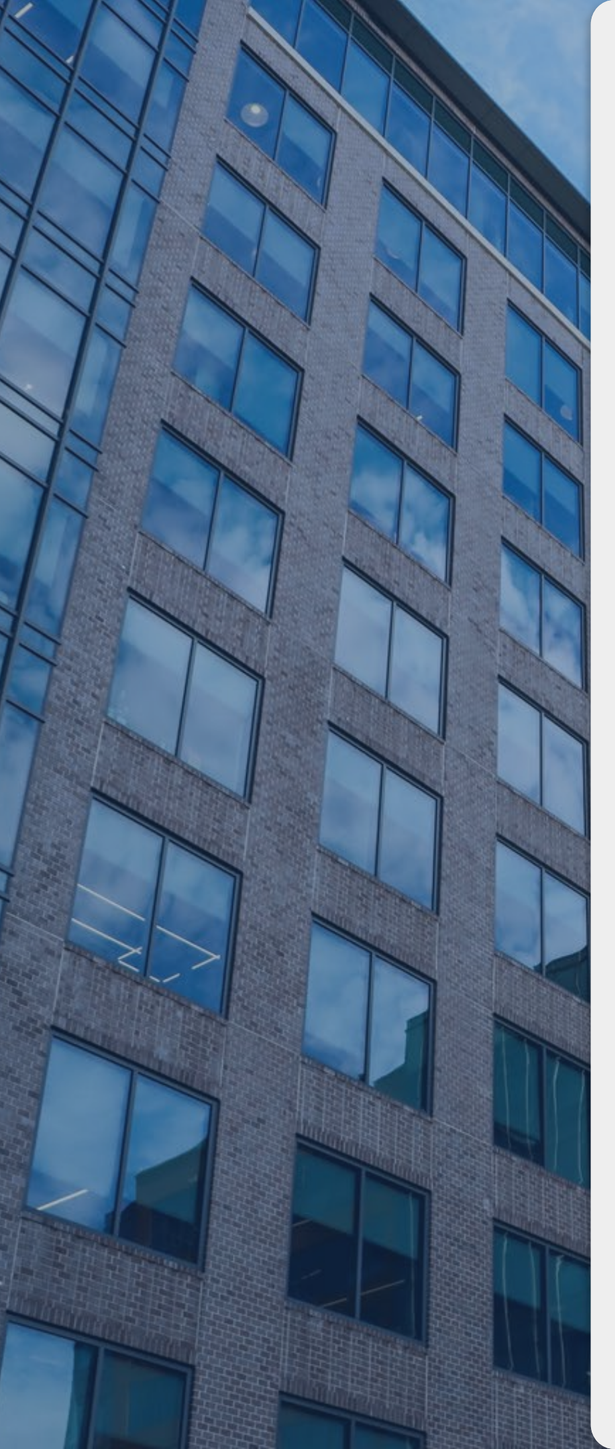
Source: Partners, Q3 2025



MARKET TRENDS

- The overall vacancy rate edged down to 26.5% from 26.9% in Q2 2025, signaling a stabilizing market.
- Sublease availability continued its downward trend, falling to 2.4 million sq. ft., an 11.8% drop from 2.7 million sq. ft. in Q2 2025 and down from 3 million sq. ft. a year ago, suggesting sublease space has likely crested.
- With 250,000 sq. ft. delivered in third quarter and construction activity contracting to 342,179 sq. ft. (a reduction from Q2's 565,367 sq. ft.), limited new supply is supporting this stabilization.
- Rental rates saw a slight dip to $32.38 per sq. ft., down 0.1% from $32.41 in Q2 2025 but up 3.4% from $31.32 in Q3 2024.

Source: Partners, Q3 2025

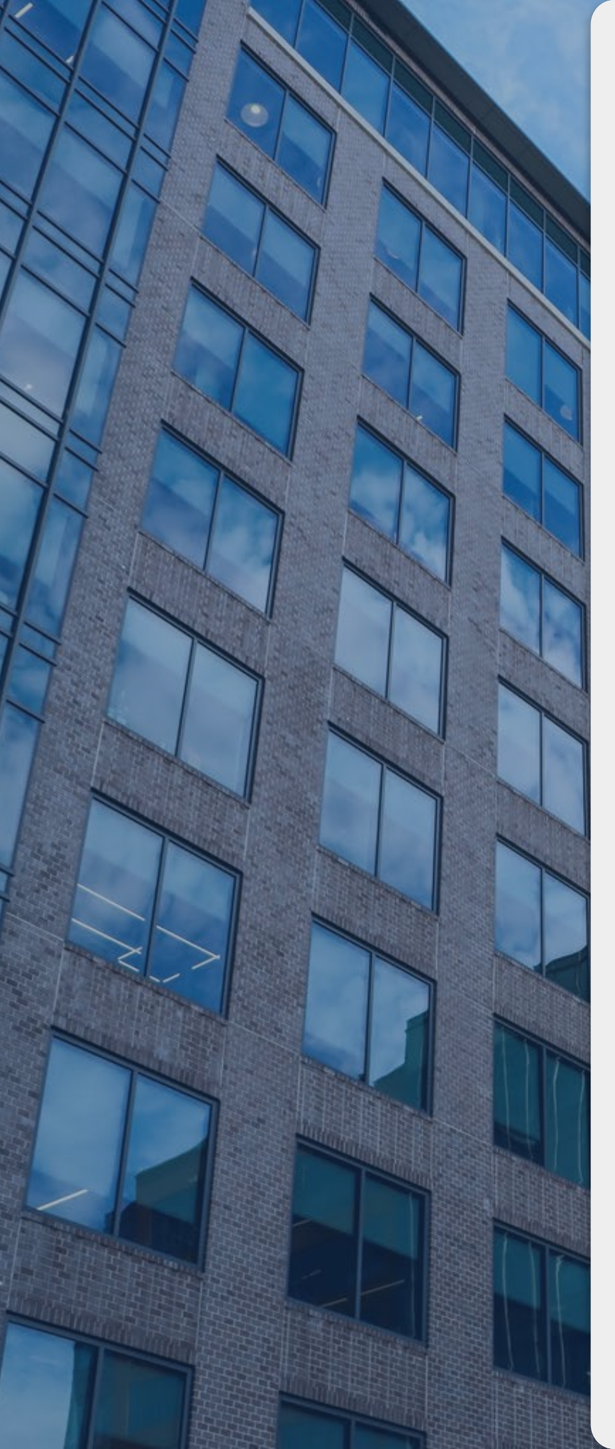


MARKET TRENDS

- Class A rates rose to $34.35 per sq. ft., while Class B rates held steady at $25.18 per sq. ft., reflecting sustained demand for high-quality spaces.

- The robust leasing activity, strong Class A absorption, and constrained supply underscore a gradual recovery for premium office segments, though Class B struggles continue to signal a bifurcated market.

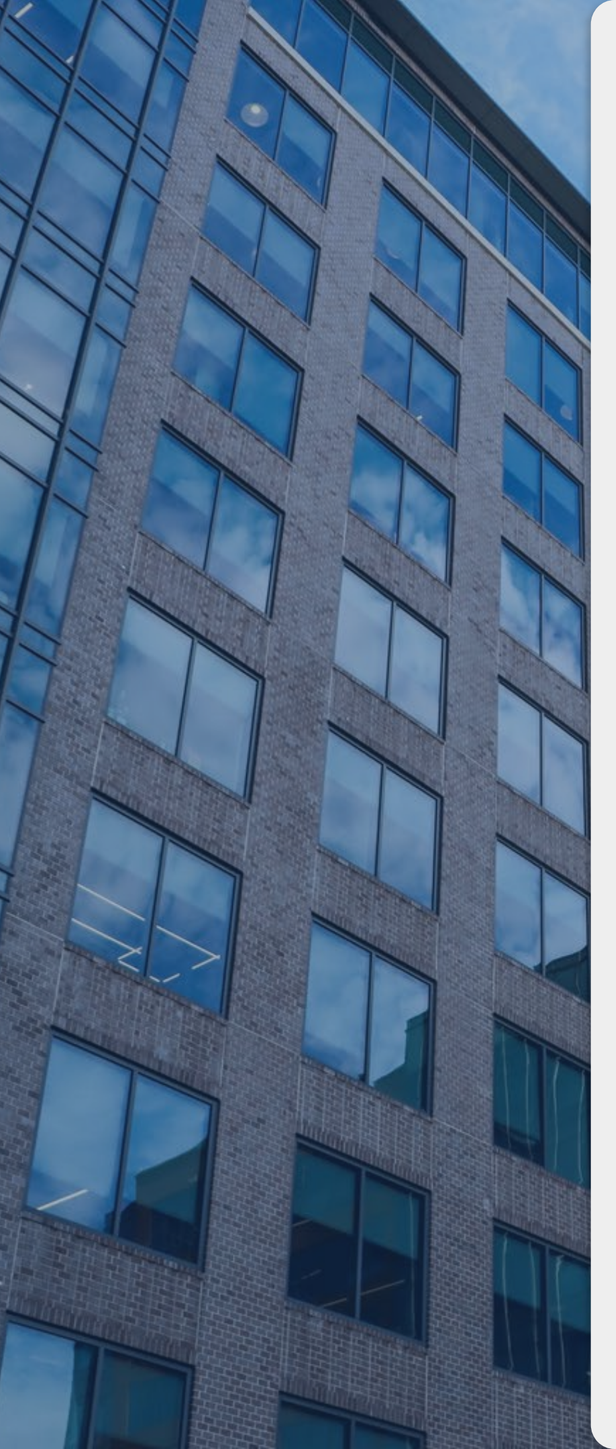
Source: Partners, Q3 2025



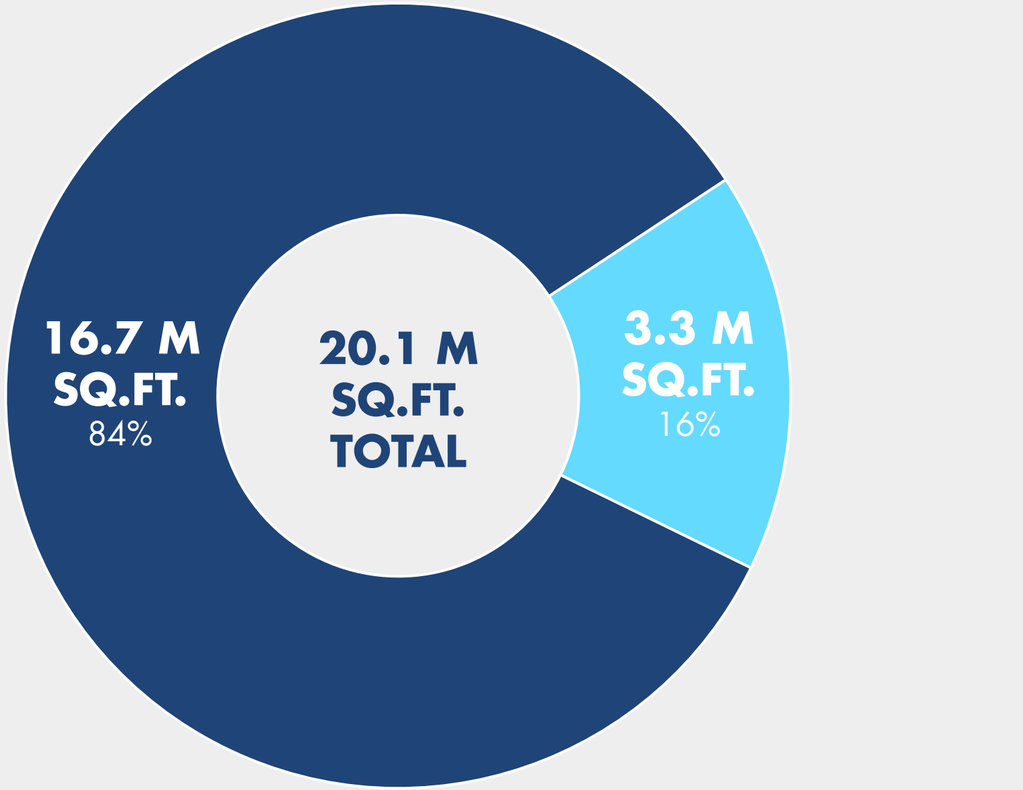
OFFICE SUBMARKETS

METRO ATLANTA

Source: Partners, Q3 2025



OFFICE SUBMARKET
NORTH FULTON



Note: Class A or B Office, excluding medical office (Partners, Q3 2025)

METRO ATLANTA OFFICE SUBMARKET COMPARISON

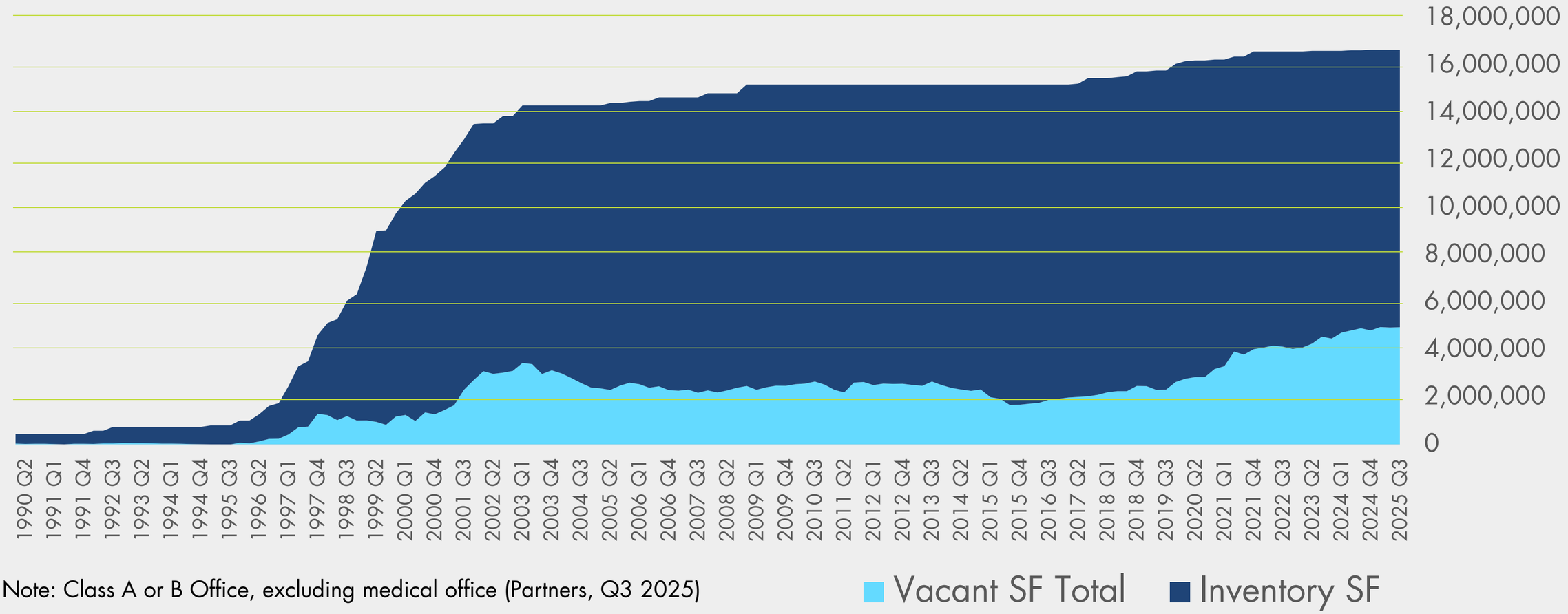
ATL Office Submarkets	Total Vacancy (%)	Total Inventory (SF)	Net Absorption Total (SF)
Northwest (Cobb/75)	19.9%	23.5 Million	115,227
Central Perimeter	27.6%	24.9 Million	133,882
Buckhead	29.6%	18.4 Million	-69,949
City of Alpharetta	**29.8%**	**16.7 Million**	**-13,692**
Downtown	31.0%	16.9 Million	-119,901
Midtown	32.4%	27.0 Million	170,507

Note: Class A or B Office, excluding medical office (Partners, Q3 2025)

ALPHARETTA OFFICE MARKET TRENDS

INVENTORY & VACANCY, SF

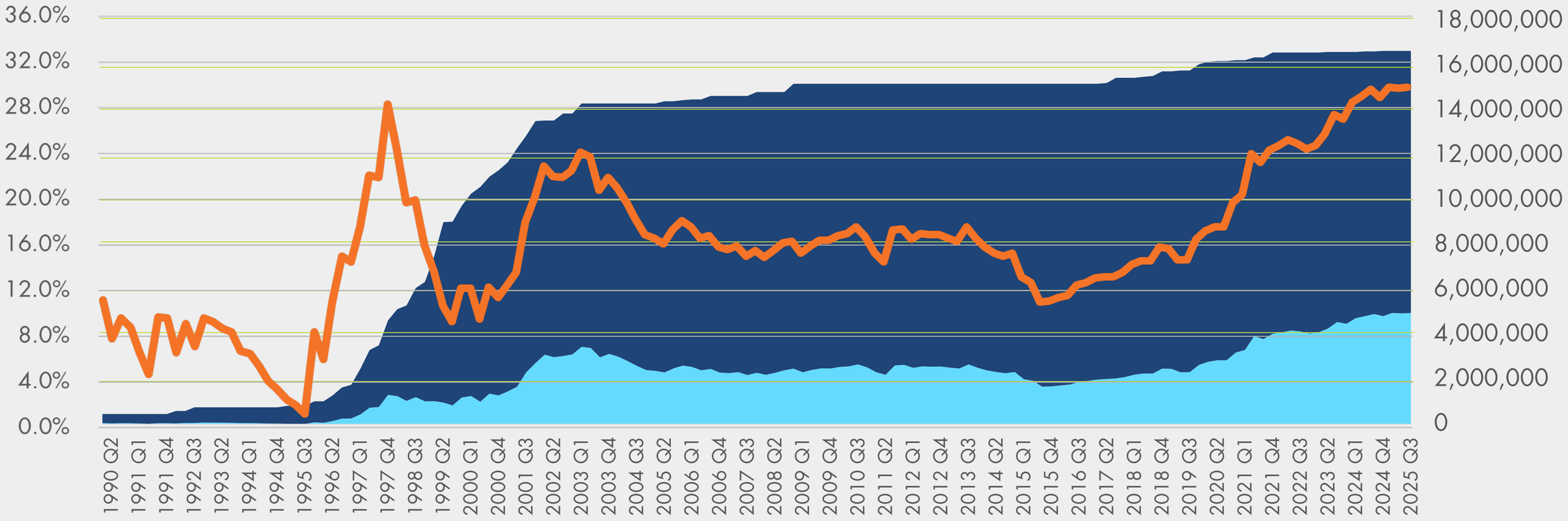
CITY OF ALPHARETTA



Note: Class A or B Office, excluding medical office (Partners, Q3 2025)

INVENTORY & VACANCY, SF

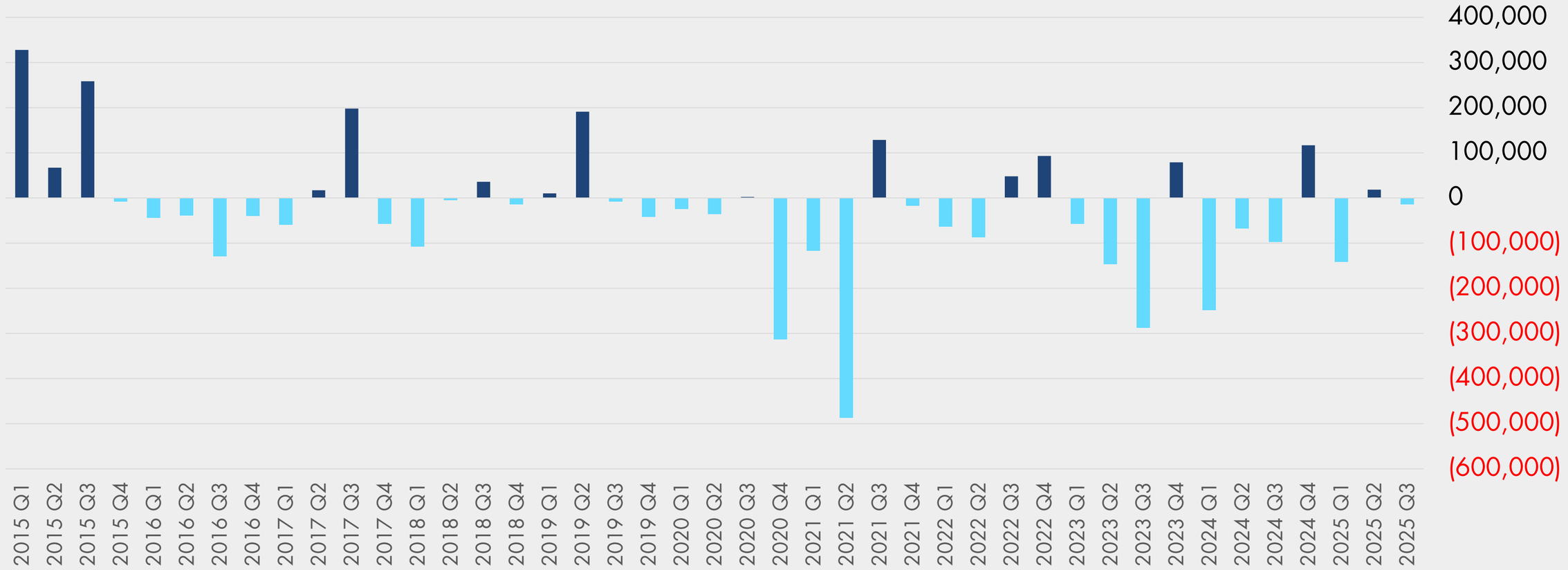
CITY OF ALPHARETTA



Note: Class A or B Office,
excluding medical office (Partners, Q3 2025)

NET OFFICE ABSORPTION, SF

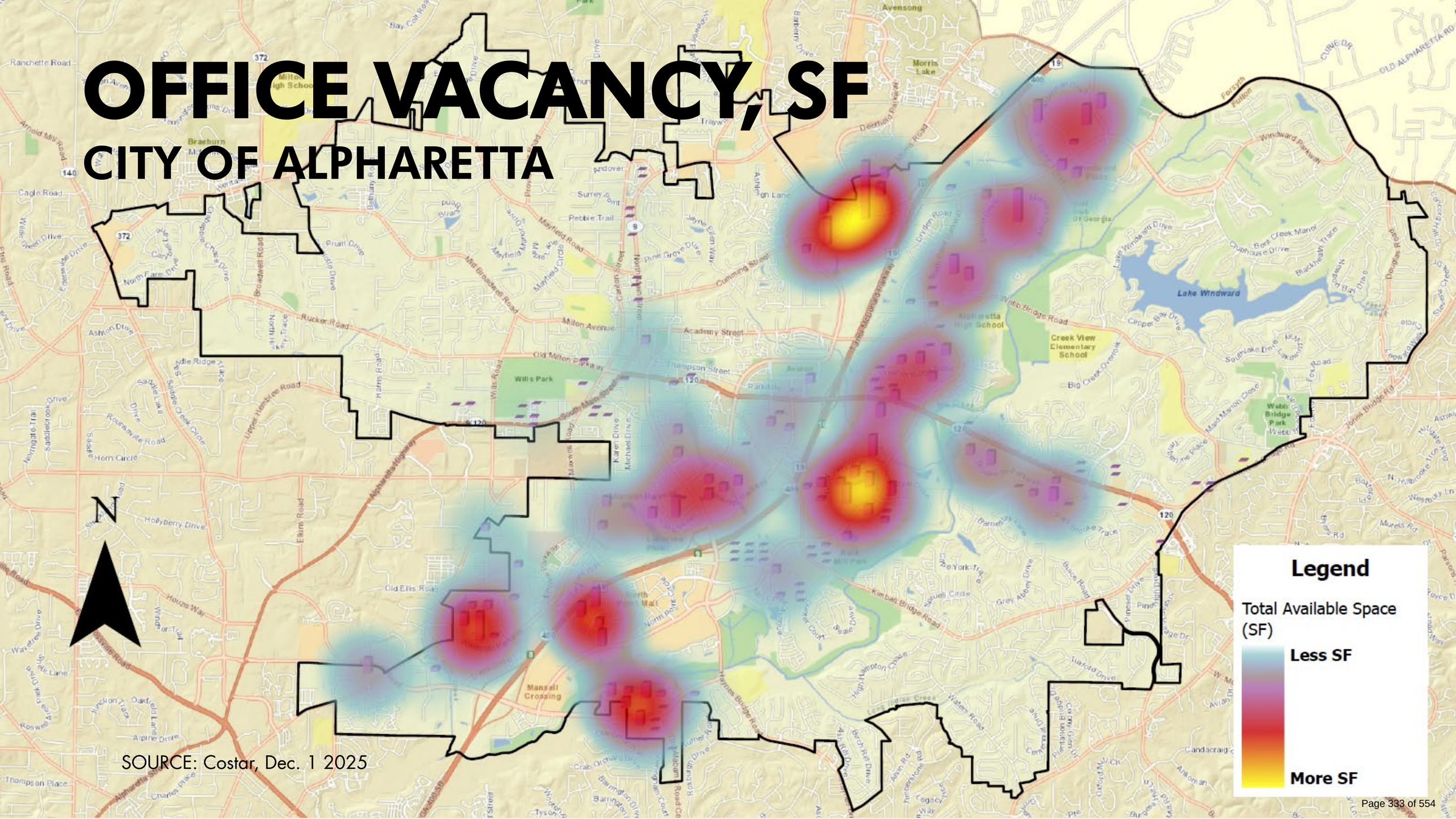
CITY OF ALPHARETTA



Note: Class A or B Office, excluding medical office (Partners, Q3 2025)

OFFICE VACANCY, SF

CITY OF ALPHARETTA


Legend
Total Available Space (SF)
Less SF
More SF
N
Lake Windward
Wills Park
Mansell Crossing
Alpharetta High School
Creek View Elementary School
Webb Bridge Park
Avalon
Morris Lake
Avensong
Braeburn Middle School
Milton High School
Ranchette Road
Eagle Road
Arnold Mill Road
Bay Colt Road
Hopewell Road
Barberry Drive
Deerfield Parkway
Dryden Road
Forsyth Fulton
Windward Parkway
Curve Dr
Old Alpharetta Rd
Lake Windward Drive
Bent Creek Manor
Clubhouse Drive
Blackheath Trace
Southwind Bay Drive
Douglas Road
Webb Bridge Road
Clipper Blair Drive
Big Creek Overlook
Southlake Drive
Lakewood
Foxboro Road
Jones Bridge Rd
Mary Marion Close
Tennine Place
Murels Rd
Wembley Ln
Millbrooke Trace
Boxford Rd
Ashwood
Andover
Surrey Court
Pebble Trail
Jayne Ellen Way
Ashton Lane
Mayfield Road
Mayfield Manor Drive
Mayfield Circle
Carden Street
Pine Grove Drive
Cumming Street
Mid Broadwell Road
Pruitt Drive
Broadwell Road
Chase Drive
Eagle Watch Drive
Eagle Ridge Drive
Wade Green Drive
Eric Road
North Farm Drive
Canopy Trail
Ashton Drive
Rucker Road
North Trace
Milton Avenue
Academy Street
Old Milton Parkway
Thompson Street
Edmondson Parkway
Wills Road
Harris Road
Saddle Ridge Lane
Saddle Lake Drive
Saddle Creek Circle
Upper Hembree Road
Roswell Road
Horn Circle
Normgate Trail
Saddlebrook Drive
Alpharetta Highway
South Main Street
Maxwell Road
Karen Drive
Michael Drive
Elkins Road
Hollyberry Drive
Old Ellis Road
Houze Way
Windsor Trail
Waverly Drive
Waverly Lane
Roswell Avenue
Park Avenue
Junction Track
Oakfield Lane
Alpine Drive
Thompson Place
Charles Place
Alpharetta Street
Crab Orchard Drive
Barrington Drive
Tyson Street
Worthington Drive
Macan Road
Rockbridge Drive
Lumer Rd
Haynes Bridge Road
Birch Run Drive
Avalon Park Drive
Avalon Boulevard
Avalon Park Way
Avalon Park Place
Avalon Park Court
Avalon Park Circle
Avalon Park Trace
Avalon Park Lane

PREDICTORS OF OFFICE REPOSITIONING/ NEEDED IMPROVEMENTS

KATHI COOK

DIRECTOR OF COMMUNITY DEVELOPMENT

ALPHARETTA OFFICE PROPERTIES

There are approximately 1,852 acres in the City dedicated to office, which is equivalent to the size of 22 Avalons. Over 20 million square feet of office space resides on this land area.

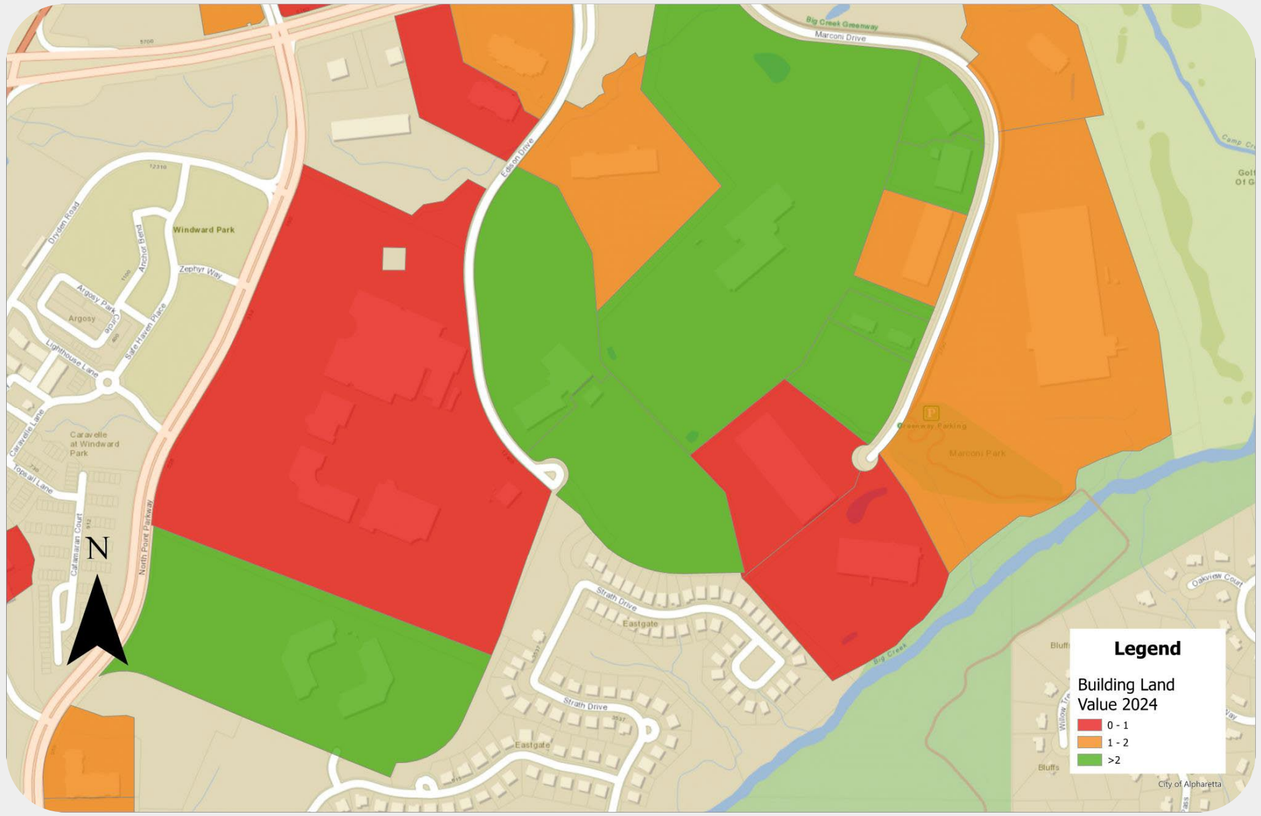
Underutilized Land – Building to Land Value Analysis:

A low Building Value to Land Value ratio can indicate:

- The incentive to save and renovate the building(s) is low. A low building-to-land value ratio indicates a need for staff to meet with property owners to encourage improvements, such as adding trail connections, amenities, and/or other creative planning & economic development solutions.
- The site may be underutilized, and Staff should prioritize outreach resources to assist with solutions.

BUILDING VALUE/LAND VALUE RATIO

The BV/LV ratio becomes a screening tool for identifying properties where the economics favor change i.e., it can predict where investors will request redevelopment.

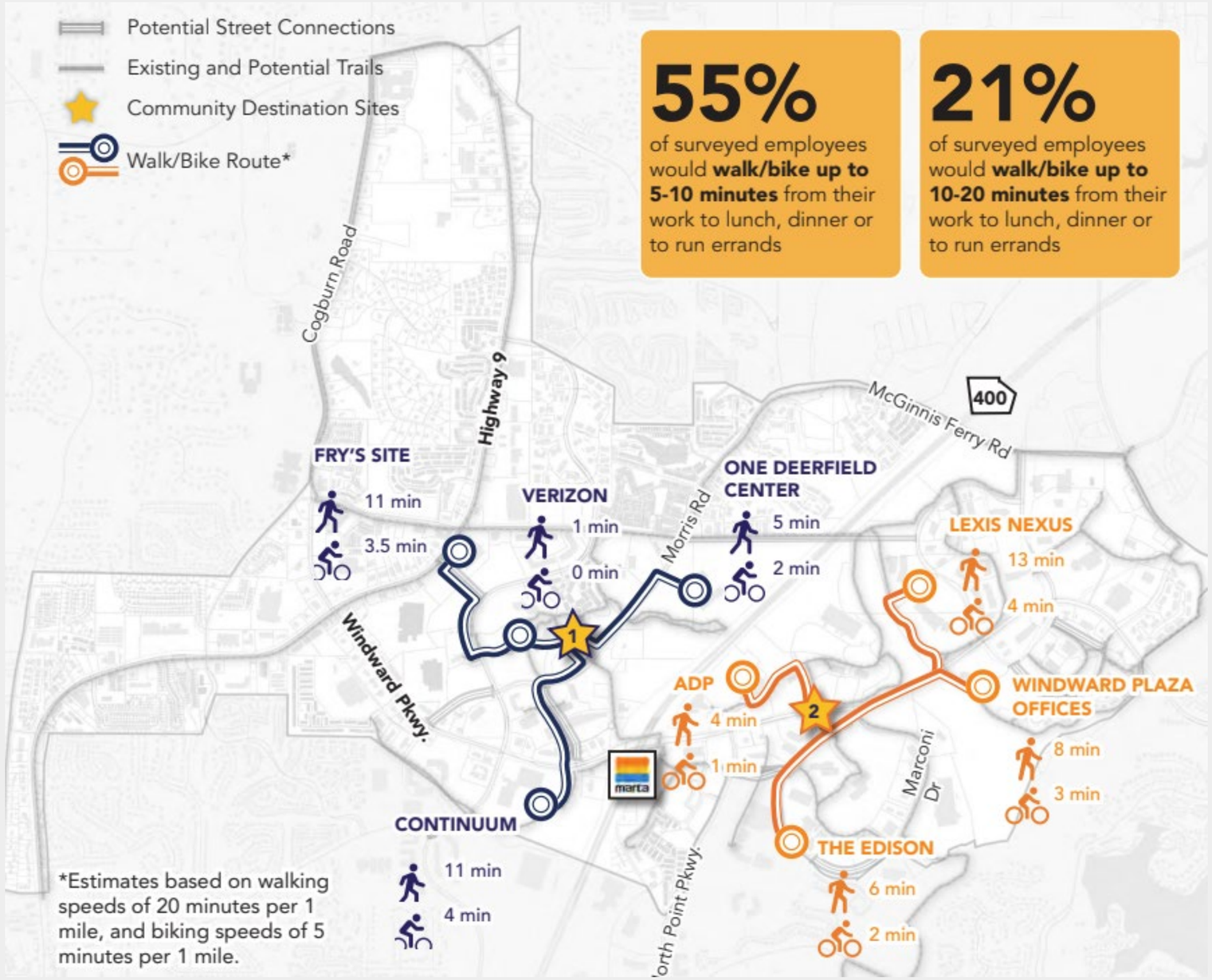


For Example:

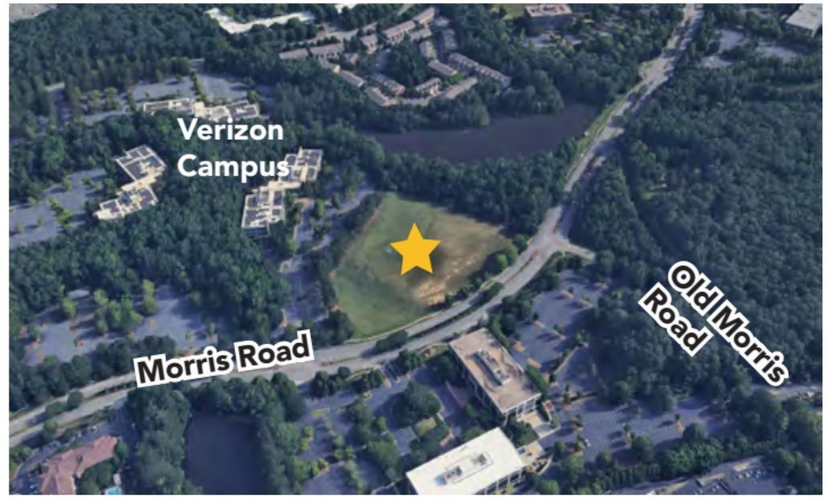
- A low BV/LV ratio under 1 (Red) indicates that the building value is less than the land value. Therefore, the incentive to save and renovate the building is low.
- A BV/LV ratio above 3 indicates that the building value exceeds the land value. Therefore, the building is supported by the market, and redevelopment is unlikely.

SPOTLIGHT: GREAT OAKS/ROYAL 400

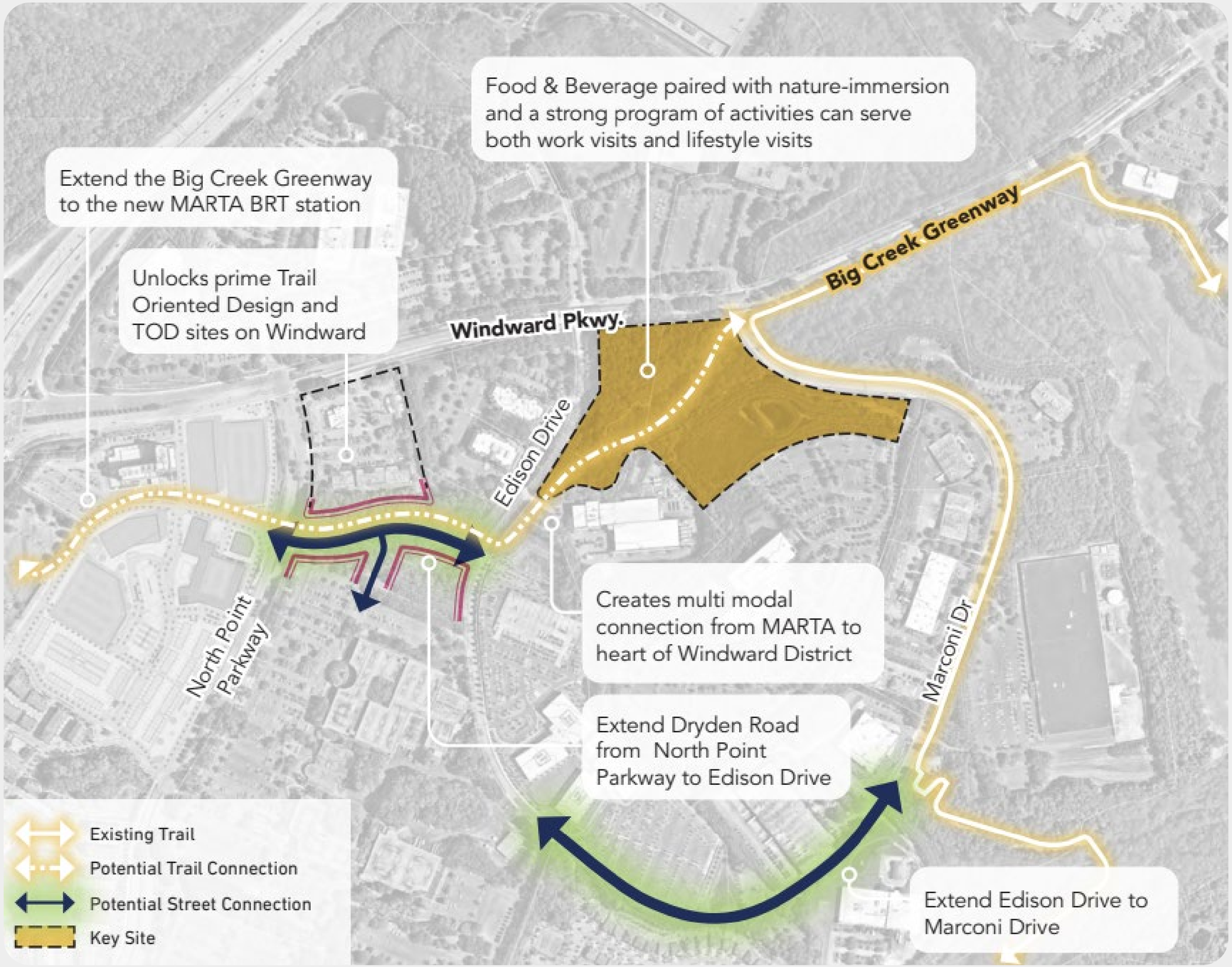
- The area was selected within the Comprehensive Land Use survey as one that the city should focus on for future growth and development/redevelopment.
- Consider performing a small area plan in partnership with True North 400 working with stakeholders and review existing conditions and provide a framework plan with connectivity and strategies.



1 Site 1: Morris Road & Old Morris Road (City of Milton)

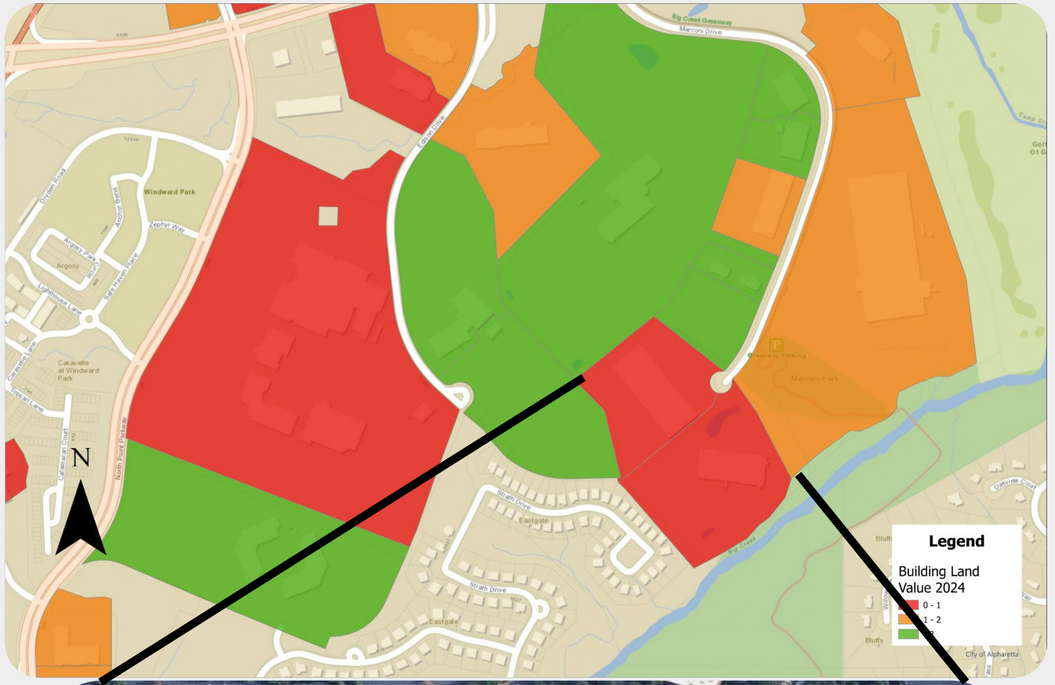


2 Site 2: Windward Parkway & Edison Dr. (City of Alpharetta)


Food & Beverage paired with nature-immersion and a strong program of activities can serve both work visits and lifestyle visits
Extend the Big Creek Greenway to the new MARTA BRT station
Unlocks prime Trail Oriented Design and TOD sites on Windward
Windward Pkwy.
Big Creek Greenway
Edison Drive
North Point Parkway
Creates multi modal connection from MARTA to heart of Windward District
Marconi Dr
Extend Dryden Road from North Point Parkway to Edison Drive
Extend Edison Drive to Marconi Drive
Existing Trail
Potential Trail Connection
Potential Street Connection
Key Site

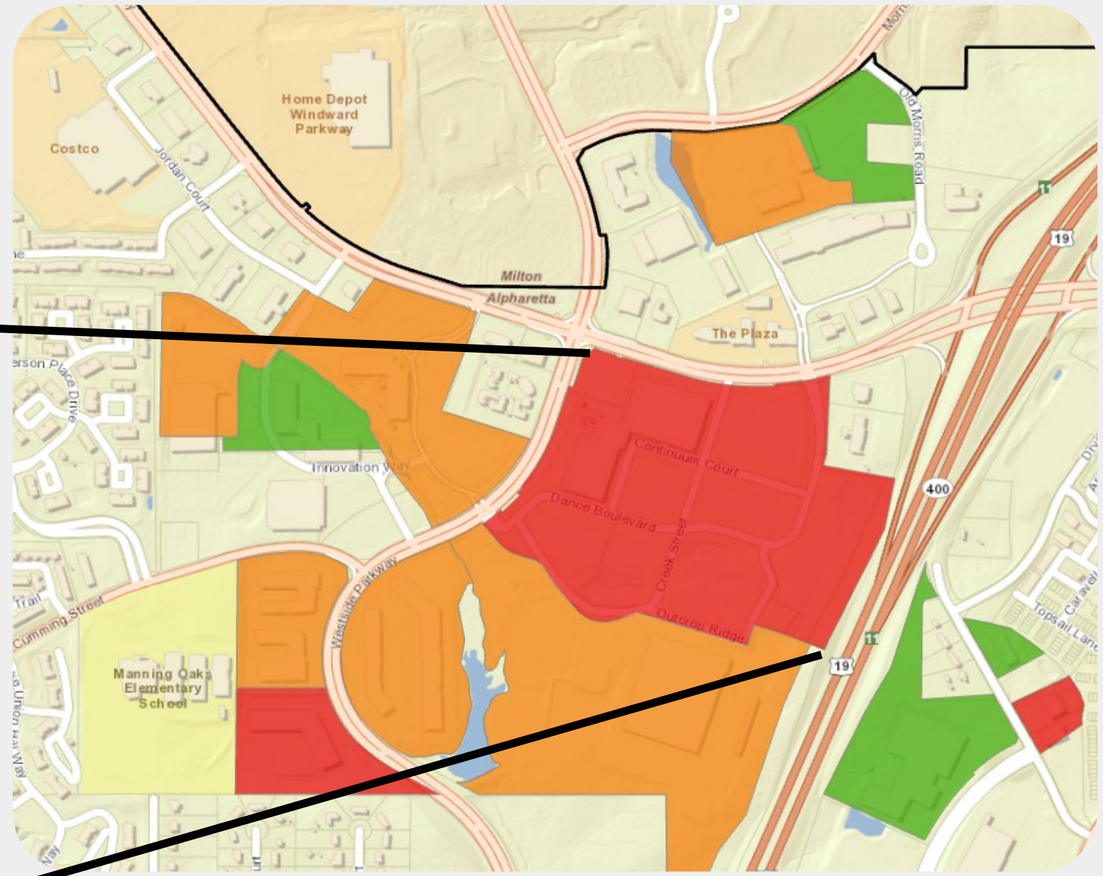
SPOTLIGHT: WINDWARD/EDISON DR

- Develop an Urban Design Manual/Guidelines similar to Milton's recently created Destination Deerfield Manual, depicting required trail connections, architectural themes, and streetscapes.
- Engage with property owners to implement the recommendations in the Windward LCI, including investments in greenspace, trail infrastructure. Incentives should be considered for public trail infrastructure.
- Experiential retail development at the Windward Parkway/Edison Drive site.



SPOTLIGHT: CONTINUUM/THE PLAZA AT WINDWARD

- Support connections to placemaking destinations.
- Pedestrian connection vs. Public street connection: Formalize the City's vision of a ¼-mile section utilizing the existing alignment of The Plaza at Windward access drive, which would provide a connection between Windward Parkway and Morris Road.



Maintain
Reposition
Repurpose
Rebuild
LOW VISIBILITY
TOWN CENTER POTENTIAL
HIGH VISIBILITY
HOUSING CENTRIC NEIGHBORHOODS
OFFICE + HOUSING
Windward Pkwy
Windward Pkwy
19
19

DISCUSSION

ALPHARETTA
GEORGIA, USA
connectedalpharetta.com
AMORANCE

City Council Planning Retreat
STAFF REPORT

Department: Public Works
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

TSPLOST III

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

TSPLOST is three quarters of a cent added to the County's sales tax dedicated for transportation projects. We are currently in TSPLOST II, and it expires March 31, 2027. TSPLOST III would then start on April 1, 2027, if approved in a referendum later this year in November. Between now and this summer, cities need to develop a project list, conduct public meetings, and approve a MOU between all the Cities and the County. Below is a timeline and the necessary items that need to be completed to make the November ballot:

- January: Sales tax projections distributed
- January – May: Municipalities (not including Atlanta) develop their project list and hold public meetings
- May 31st: Project lists submitted by each Municipality are due to the County
- June: Final Master list for the entire County is developed and sent to all Municipalities
- July: IGA discussed and agreed by all 14 Municipalities
- August: Resolution signed by County to call for a referendum and forwarded to Election Superintendent
- August – November: Voter information education period
- November 3rd: Vote by citizens

It is anticipated Alpharetta will receive approximately $71.6M. Projects are divided into 3 tiers. The thought process is Tier 1 projects are the most important/critical and Tier 1 makes up 85% of the dollars, Tier 2 encompasses 15%, and Tier 3 projects are an extra 15%.
The project list below and the project costs are preliminary estimates and an initial list developed by Public Works. Public Works has also developed very preliminary exhibits for each project. Once the list is narrowed down, we will work with a vendor to develop more detailed construction cost estimates and exhibits for the public.

1. Maintenance Items (Citywide) - $35M

- Milling and Resurfacing
- Traffic Striping and Signage
- Bridge and Guardrail
- Traffic Calming
- Traffic Signal/Control Equipment
- Traffic Signal Pole Painting
- Sidewalks
- Street Lights (new installations not associated with corridor projects)

2. Academy Street Improvements - $3.5M

- Presbyterian Church to Westside Parkway
- Curb and gutter, 4’ planting strip, and 6’ sidewalk and on the north side
- Elimination of right turn lanes
- Addition of left turn lanes

3. Alpha Loop Extension – Westside Parkway - $4.0M

- Fitness Park on Westside to Thompson, cross Westside at the HAWK and extend Alpha Loop along the AVALON side of Westside to WBR
- 15+’ existing modular block retaining wall on east side of Westside Parkway dramatically increases the cost of the project
- Goal is to maintain 6’ planting strip and 12’ sidewalk along the corridor

4. Alpha Loop Extension – Northwinds - $2.5M

- 12’ sidewalk with no planting strip, due to existing large mature trees on the backside of the sidewalk.
- An option is to reduce sidewalk to 10’ and add 2’ planting strip.

5. Brookside Parkway Improvements - $6.0M

- Eliminate travel lane in each direction
- 8’ sidewalk on both sides
- 6’ planting strip with pedestrian lighting on each side
- 4’ bike lane on each side
- 12’ travel lane on each side

6. Canton Street – Hopewell Road Improvements - $8.0M

- 6’ sidewalk on both sides
- 5’ planting area where applicable
- 11’ travel lanes
- Elimination of mid-block crosswalks
- Stormwater enhancements along corridor and at intersection of Canton/Mayfield
- Roundabout at Vaughan

7. Charlotte Drive Mini-Roundabout - $0.5M

8. Haynes Bridge Road at Mansell Road Improvements - $2.5M

- Permanent removal of bollards and installation of a raised median along HBR from Mansell to Big Creek Greenway Parking Lot

9. Hembree Road Improvements - $6M (Potential split with Roswell)

- Additional vehicular lane from Wills Road to Charter School
- Center left turn lane from Wills to Maxwell
- 6’ sidewalk on Alpharetta side and 5’ sidewalk on Roswell’s side (match existing)
- 4’ planting area

10. Kimball Bridge Road Widening - $12M

- Continuing widening of KBR from Northwinds to Westside
- 10’ sidewalk on the north side, 8’ on the south side
- 6’ planting strips and pedestrian lighting on both sides
- 4ea 11’ travel lanes and no center median

11. Kimball Bridge Sidewalk - $6M

- Waters Road to City Limits
- 10’ sidewalk on south side, 6’ sidewalk on north side
- Planting strip varies from 4’-6’

12. Mansell Road Improvements - $2.5M

- Extend right turn lane onto southbound GA 400
- Enhance Landscaping
- Replace guardrail
- Add concrete band to minimize erosion and pavement failing

13. Mayfield Road Improvements - $3.5M

- Foe Killer Creek to Canton Street
- Add 6’ sidewalk
- Add EB vehicular lane from Alpharetta Elementary School to Canton Street
- Key to project is the relocation of multiple water vaults at AES4

14. Windward Parkway Sidewalk - $3.0M

- Union Hill to McGinnis
- 8’ sidewalk with 2’ planting strip

ALTERNATIVES:

ATTACHMENTS:

1. TSPLOST 3 Project Map
2. TSPLOST 3 - Academy St
3. TSPLOST 3 - Alpha Loop - Northwinds Pkwy
4. TSPLOST 3 - Alpha Loop - Fitness Park to Webb Bridge Rd
5. TSPLOST 3 - Brookside Pkwy
6. TSPLOST 3 - Canton St Imp
7. TSPLOST 3 - Charlotte Dr Mini-Roundabout
8. TSPLOST 3 - Haynes Bridge Rd at Mansell Rd
9. TSPLOST 3 - Hembree Rd

10. TSPLOST 3 - Kimball Bridge Rd
11. TSPLOST 3 - Kimball Bridge Rd Sidewalk
12. TSPLOST 3 - Mansell Rd
13. TSPLOST 3 - Mayfield Road
14. TSPLOST 3 - Windward Sidewalks
15. Alpha Loop Map v10

TSPLOST III Projects

THE CITY OF ALPHARETTA GEORGIA

Legend

1. Maintenance Items
2. Academy Street Improvements
3. Alpha Loop Extension-Westside Pkwy
4. Alpha Loop Extension-Northwinds
5. Brookside Pkwy Improvements
6. Canton Street-Hopewell Road Improvements
7. Charlotte Drive Mini-Roundabout
8. Haynes Bridge Road at Mansell Road Improvements
9. Hembree Road Improvements
10. Kimball Bridge Road Widening
11. Kimball Bridge Sidewalk
12. Mansell Road Improvements
13. Mayfield Road Improvements
14. Windward Pkwy Sidewalk

City of Alpharetta, GA, Esri, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, USDA, USFWS, Esri, NASA, NGA, USGS

THE CITY OF ALPHARETTA PUBLIC WORKS

ACADEMY STREET SIDEWALK GAPS
ALPHARETTA PRESBYTERIAN CHURCH TO FIRE STATION #81

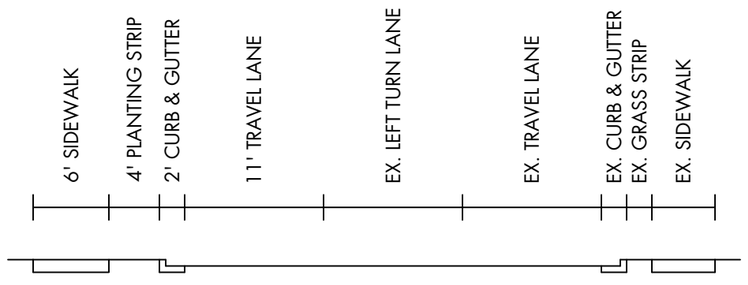
SHEET 1 OF 6

JANUARY 6, 2026

NORTH

0 30' 60' 120'

SCALE: 1" = 60'



TYPICAL SECTION
(LOOKING TOWARDS WESTSIDE PARKWAY)

THE CITY OF ALPHARETTA
PUBLIC WORKS

ACADEMY STREET SIDEWALK GAPS
ALPHARETTA PRESBYTERIAN CHURCH TO FIRE STATION #81

SHEET 2 OF 6

JANUARY 6, 2026

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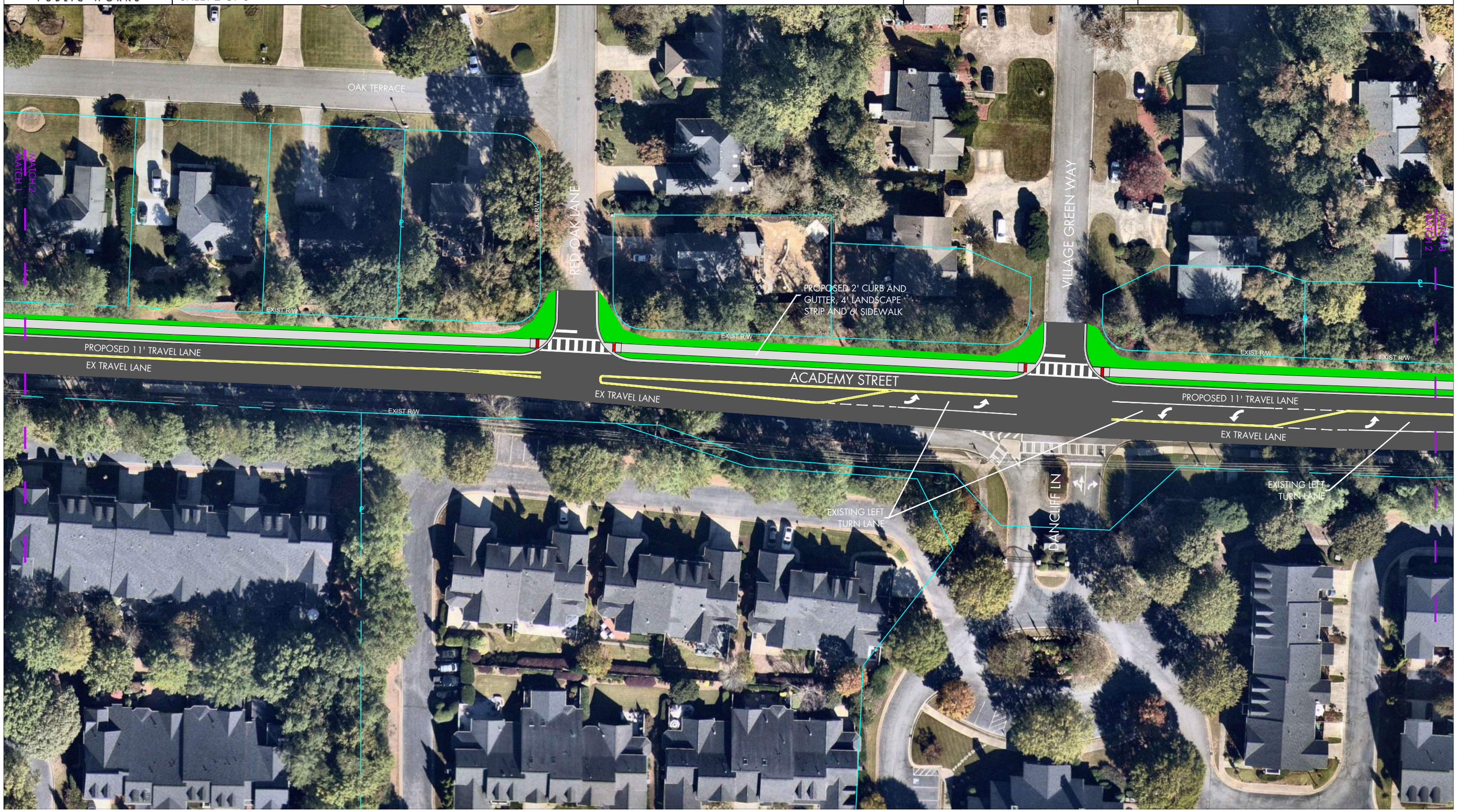

THE CITY OF ALPHARETTA
PUBLIC WORKS

ACADEMY STREET SIDEWALK GAPS
ALPHARETTA PRESBYTERIAN CHURCH TO FIRE STATION #81

SHEET 3 OF 6

JANUARY 6, 2026

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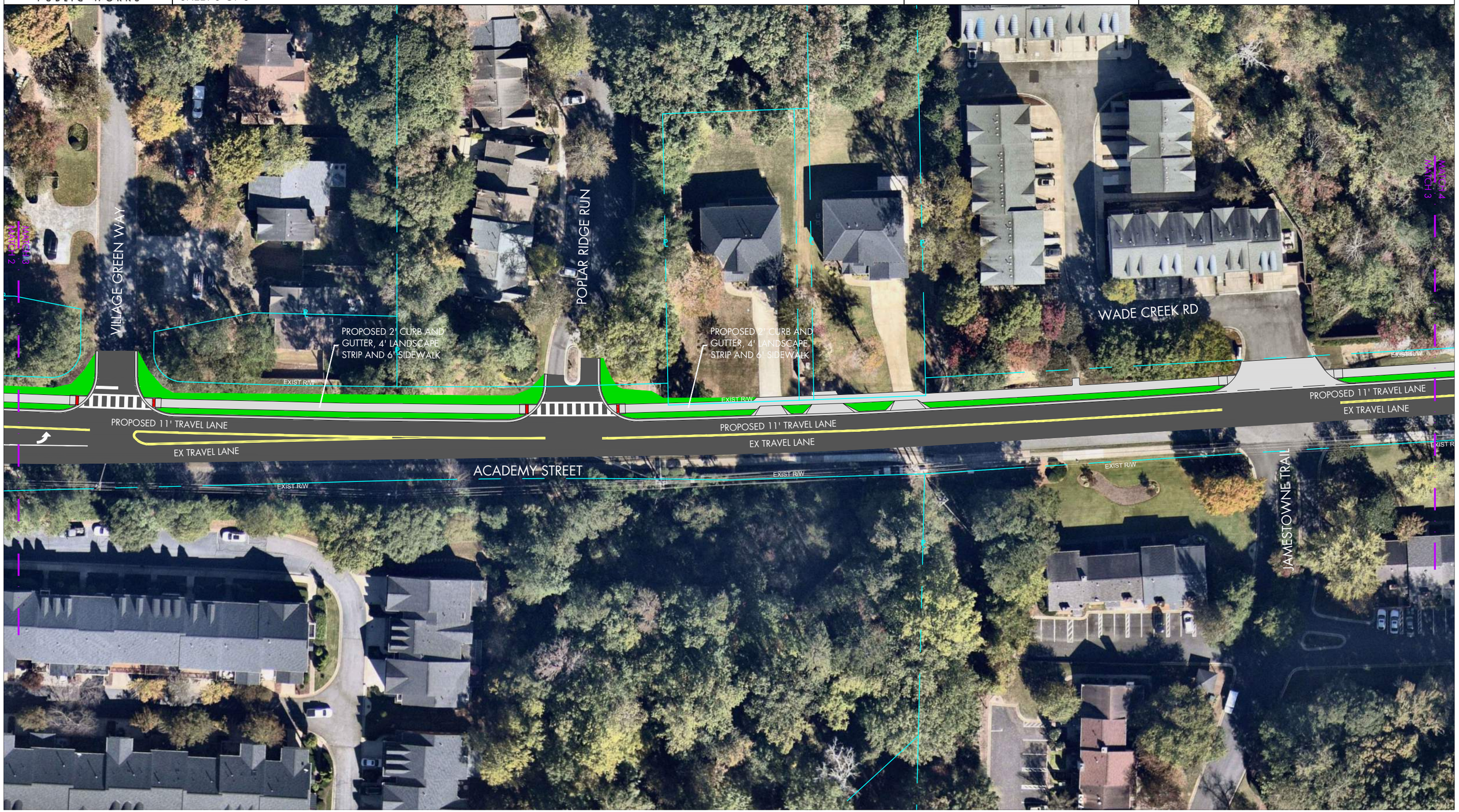

THE CITY OF ALPHARETTA
PUBLIC WORKS

ACADEMY STREET SIDEWALK GAPS
ALPHARETTA PRESBYTERIAN CHURCH TO FIRE STATION #81

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JANUARY 6, 2026

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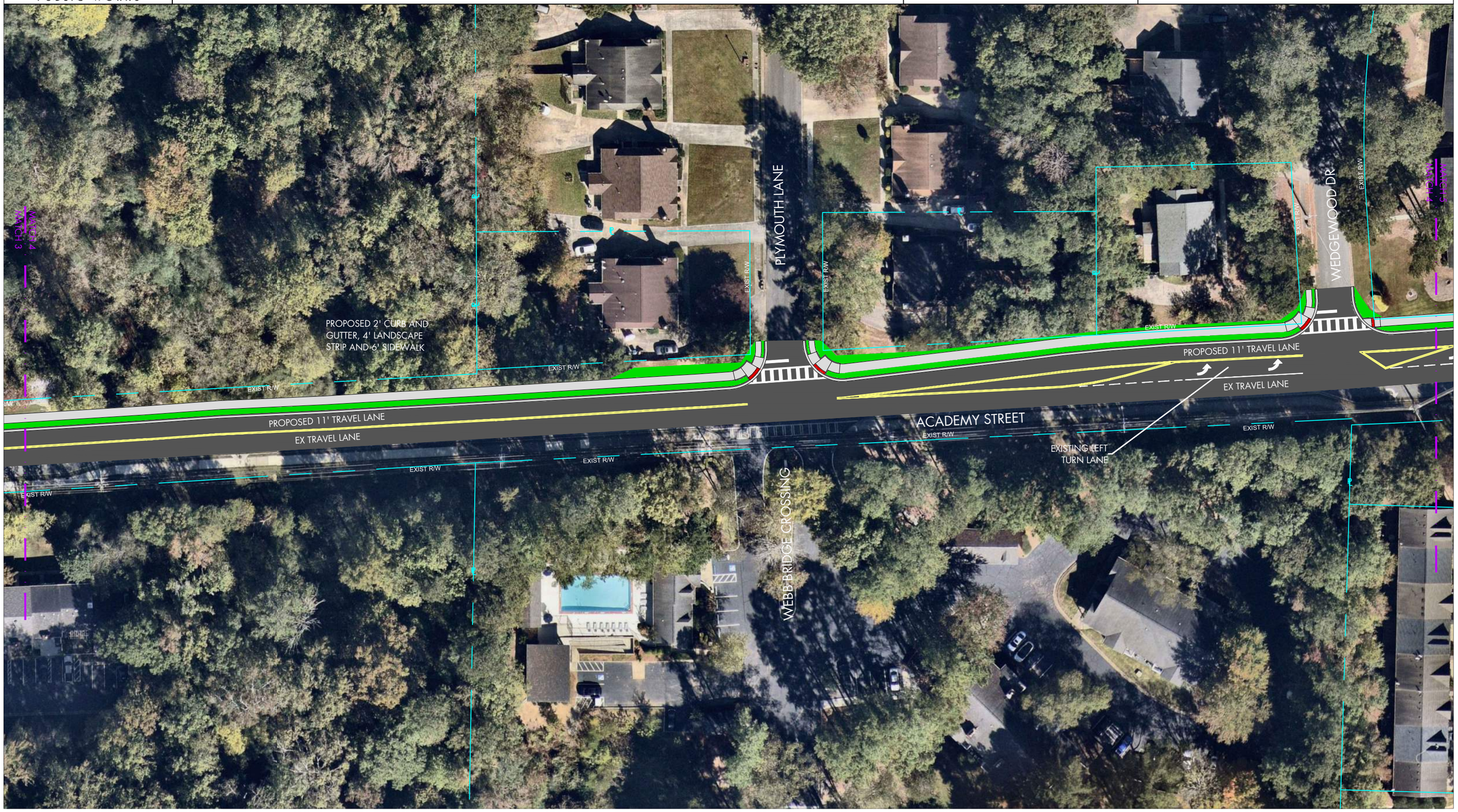

THE CITY OF ALPHARETTA
PUBLIC WORKS

ACADEMY STREET SIDEWALK GAPS
ALPHARETTA PRESBYTERIAN CHURCH TO FIRE STATION #81

SHEET 5 OF 6

JANUARY 6, 2026

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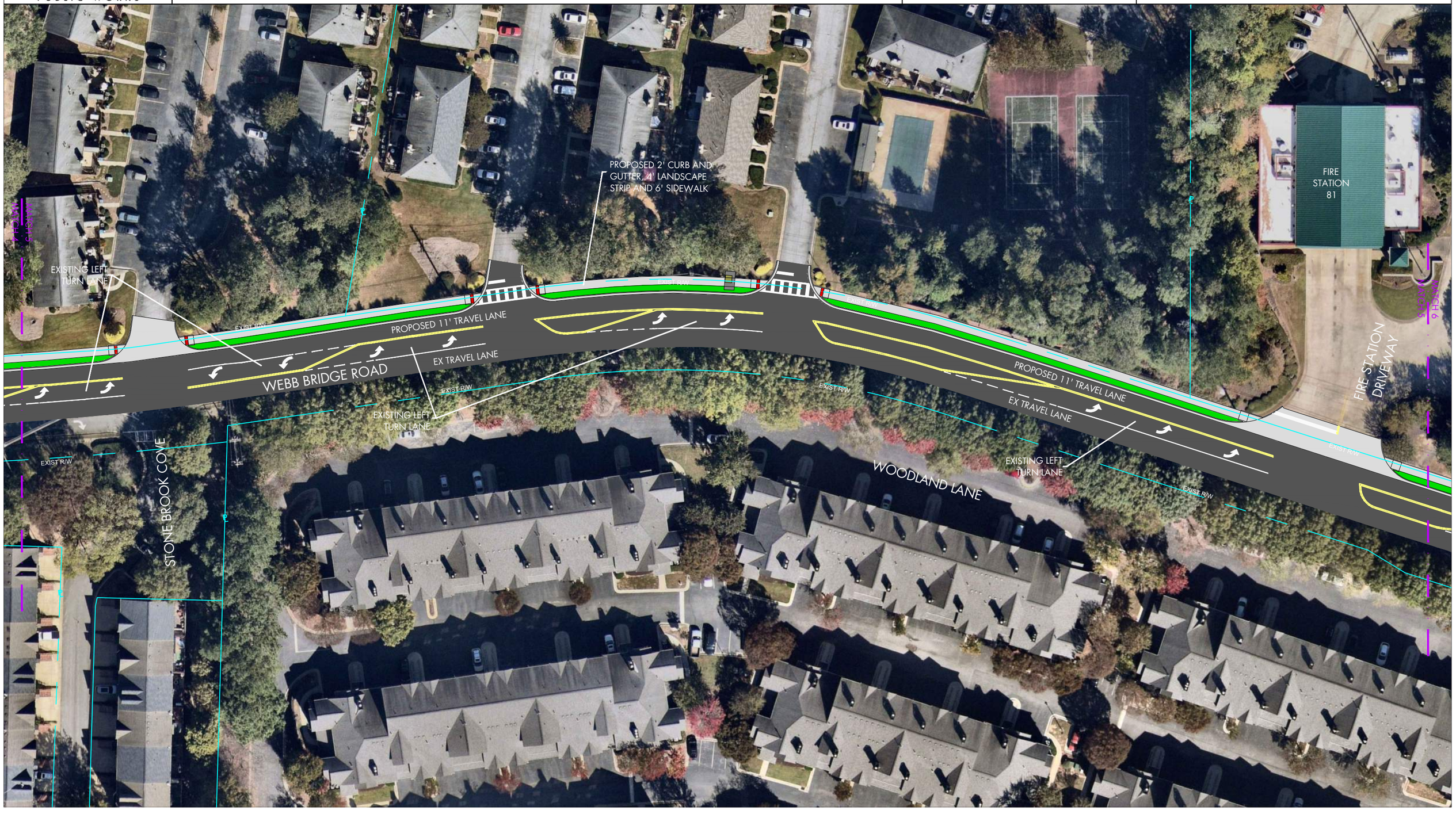


THE CITY OF ALPHARETTA
PUBLIC WORKS

ACADEMY STREET SIDEWALK GAPS
ALPHARETTA PRESBYTERIAN CHURCH TO FIRE STATION #81

SHEET 6 OF 6

JANUARY 6, 2026

NORTH

0 30' 60' 120'

SCALE: 1" = 60'

THE CITY OF ALPHARETTA
PUBLIC WORKS

ALPHA LOOP EXTENSION - NORTHWINDS PARKWAY
HAWK SIGNAL TO KIMBALL BRIDGE ROAD

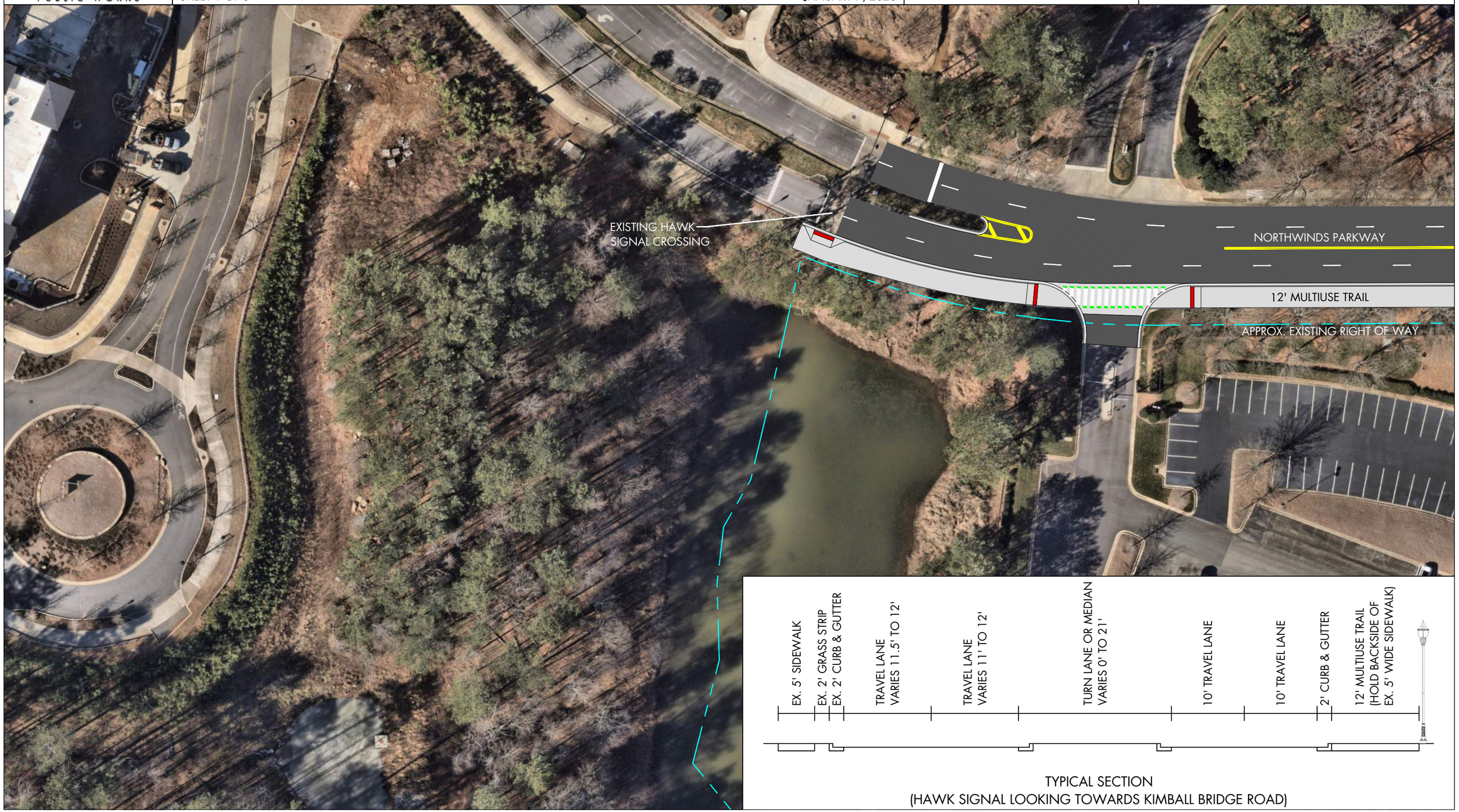
SHEET 1 OF 3

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'



TYPICAL SECTION
(HAWK SIGNAL LOOKING TOWARDS KIMBALL BRIDGE ROAD)

THE CITY OF ALPHARETTA
PUBLIC WORKS

ALPHA LOOP EXTENSION - NORTHWINDS PARKWAY
HAWK SIGNAL TO KIMBALL BRIDGE ROAD

SHEET 1 OF 3

JANUARY 7, 2026

NORTH

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SCALE: 1" = 50'

THE CITY OF ALPHARETTA
PUBLIC WORKS

ALPHA LOOP EXTENSION - NORTHWINDS PARKWAY
HAWK SIGNAL TO KIMBALL BRIDGE ROAD

SHEET 1 OF 3

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'

THE CITY OF ALPHARETTA
PUBLIC WORKS

ALPHA LOOP EXTENSION - WESTSIDE PARKWAY
THOMPSON STREET TO WEBB BRIDGE ROAD

SHEET 1 OF 4

JANUARY 7,2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'

TYPICAL SHOULDER SECTION

THE CITY OF ALPHARETTA
PUBLIC WORKS

ALPHA LOOP EXTENSION - WESTSIDE PARKWAY
THOMPSON STREET TO WEBB BRIDGE ROAD

SHEET 2 OF 4

JANUARY 7,2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'

THE CITY OF ALPHARETTA
PUBLIC WORKS

ALPHA LOOP EXTENSION - WESTSIDE PARKWAY
THOMPSON STREET TO WEBB BRIDGE ROAD

SHEET 3 OF 4

JANUARY 7,2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'

THE CITY OF ALPHARETTA
PUBLIC WORKS

ALPHA LOOP EXTENSION - WESTSIDE PARKWAY
THOMPSON STREET TO WEBB BRIDGE ROAD

SHEET 4 OF 4

JANUARY 7,2026

0 25' 50' 100'
SCALE: 1" = 50'

THE CITY OF ALPHARETTA
PUBLIC WORKS

BROOKSIDE PARKWAY IMPROVEMENTS
OLD MILTON PARKWAY TO OLD MILTON PARKWAY

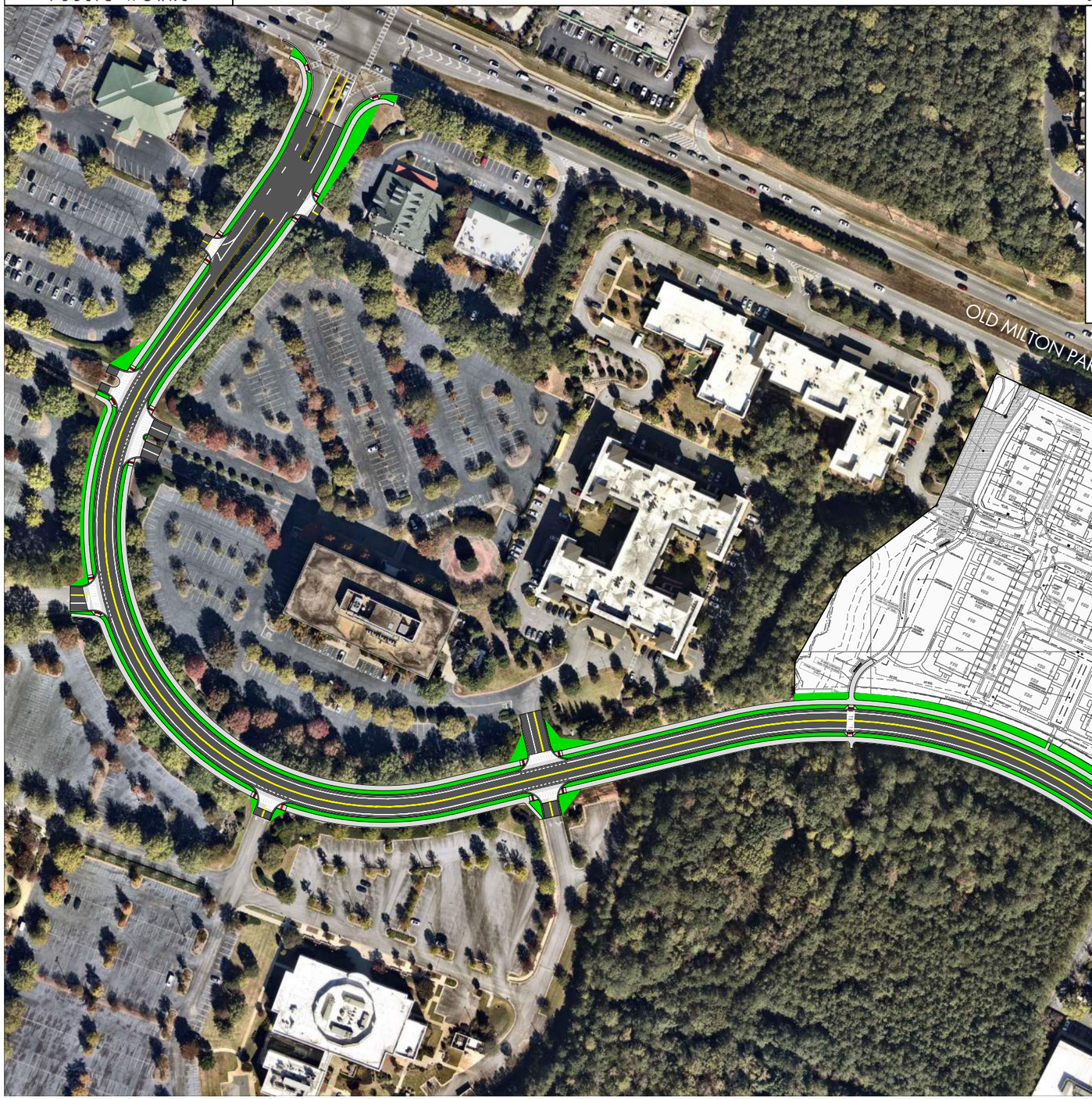
SHEET 1 OF 1

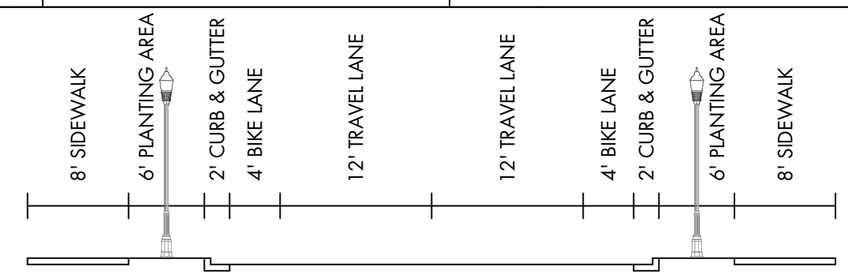
JANUARY 7, 2026

NORTH

0 90' 180' 360'

SCALE: 1" = 180'





TYPICAL SECTION

TYPICAL SECTION IS BASED ON THE PROPOSED STREET SECTION PRESENTED IN THE BROOKSIDE SMALL AREA PLAN PREPARED BY KIMLEY HORN. BIKE LANE WIDTH HAS BEEN REDUCED FROM 4' TO 6' AND CURBED MEDIAN SEPARATING BIKE LANE FROM TRAVEL LANE HAS BEEN REMOVED. INDICATED PEDESTRIAN LIGHT PLACEMENT MATCHES PLANS FOR THE BROOKSIDE PARKWAY TRACT SUBDIVISON (3750 BROOKSIDE PARKWAY) APPROVED BY COMMUNITY DEVELOPMENT.

THE CITY OF ALPHARETTA
PUBLIC WORKS

CANTON STREET / HOPEWELL ROAD CORRIDOR IMPROVEMENTS
MAYFIELD ROAD TO VAUGHAN DRIVE

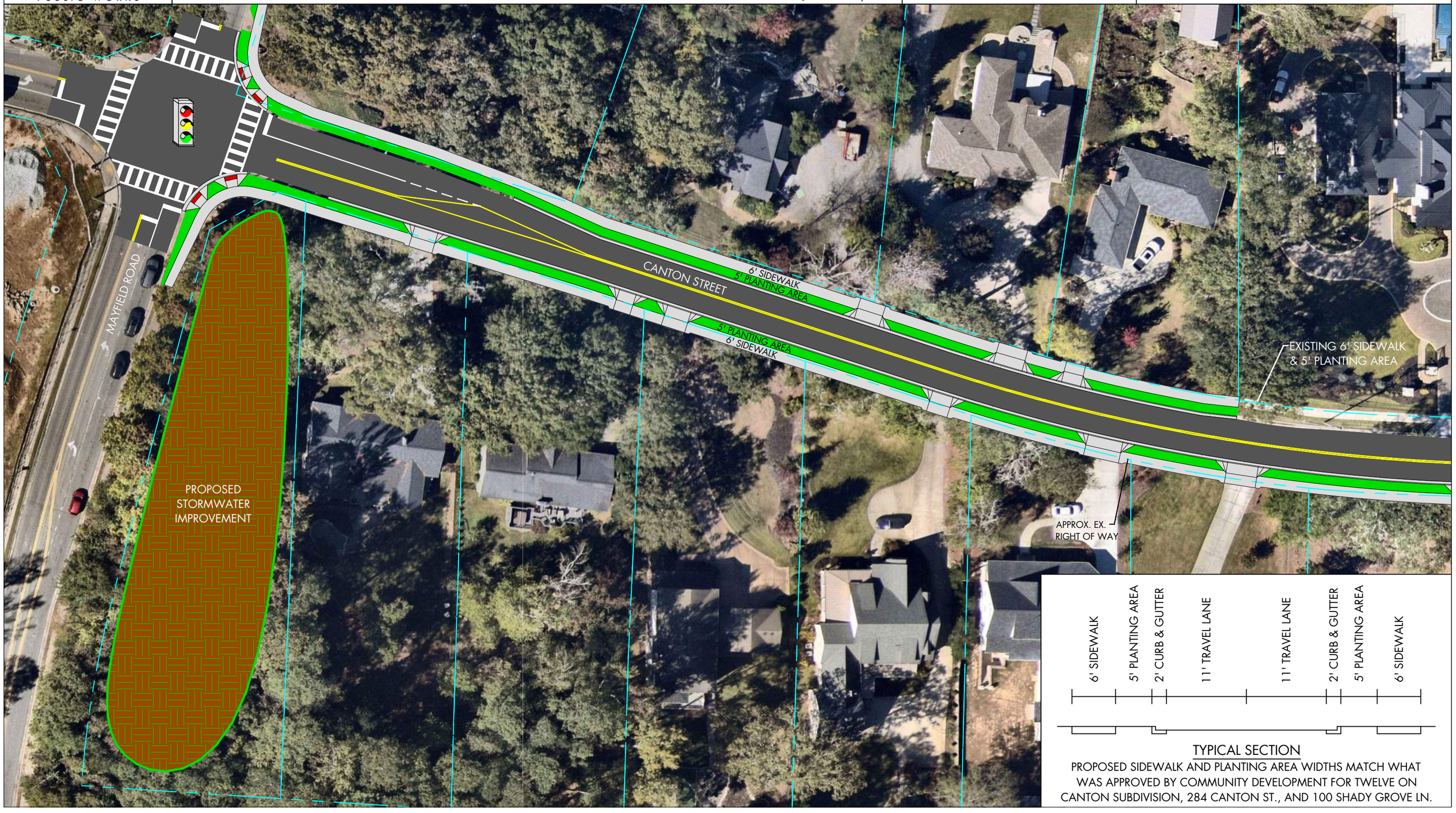
SHEET 1 OF 6

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'



TYPICAL SECTION

PROPOSED SIDEWALK AND PLANTING AREA WIDTHS MATCH WHAT WAS APPROVED BY COMMUNITY DEVELOPMENT FOR TWELVE ON CANTON SUBDIVISION, 284 CANTON ST., AND 100 SHADY GROVE LN.

THE CITY OF ALPHARETTA
PUBLIC WORKS

CANTON STREET / HOPEWELL ROAD CORRIDOR IMPROVEMENTS
MAYFIELD ROAD TO VAUGHAN DRIVE

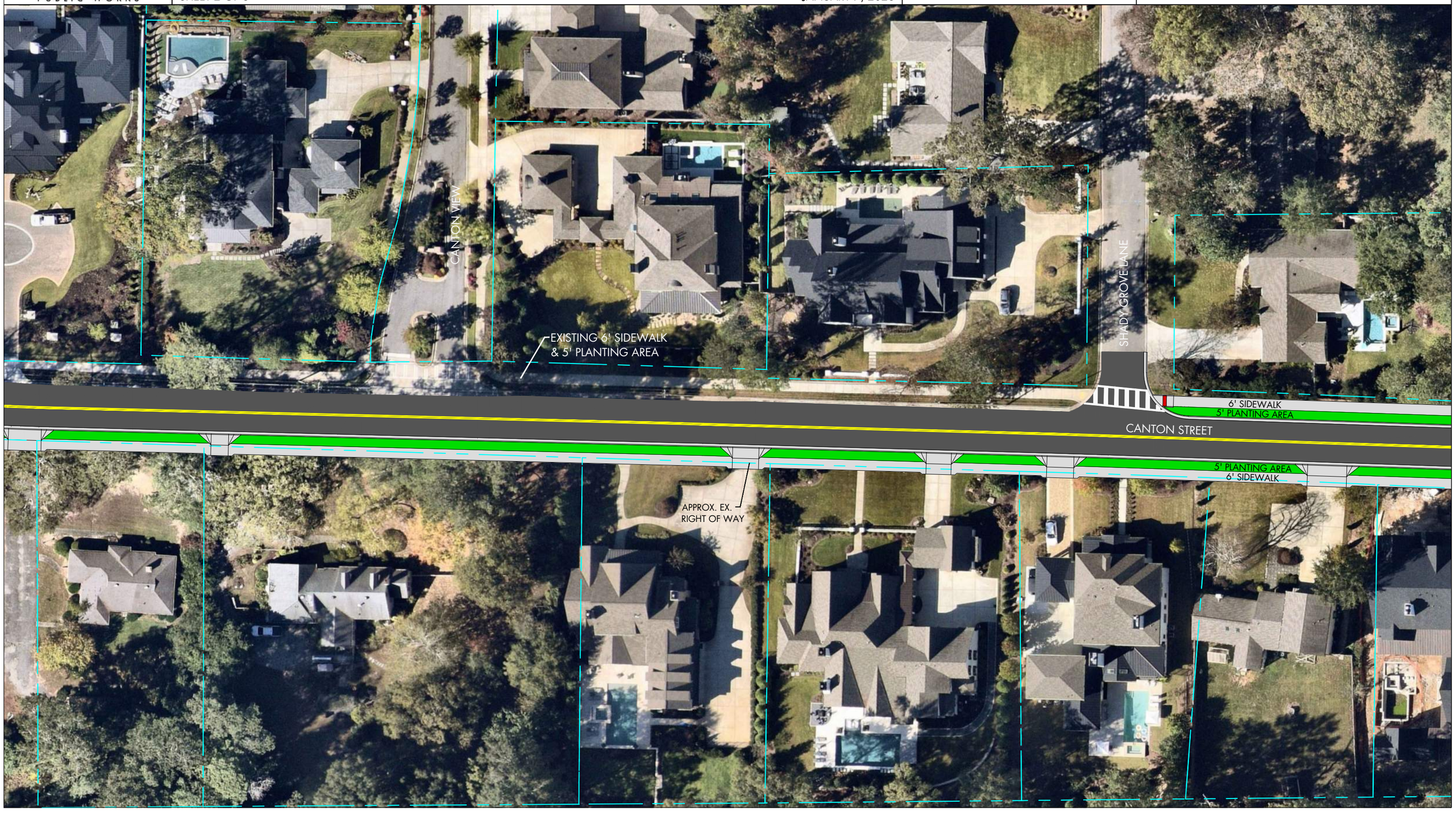
SHEET 2 OF 6

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'



THE CITY OF ALPHARETTA
PUBLIC WORKS

CANTON STREET / HOPEWELL ROAD CORRIDOR IMPROVEMENTS
MAYFIELD ROAD TO VAUGHAN DRIVE

SHEET 3 OF 6

JANUARY 7, 2026

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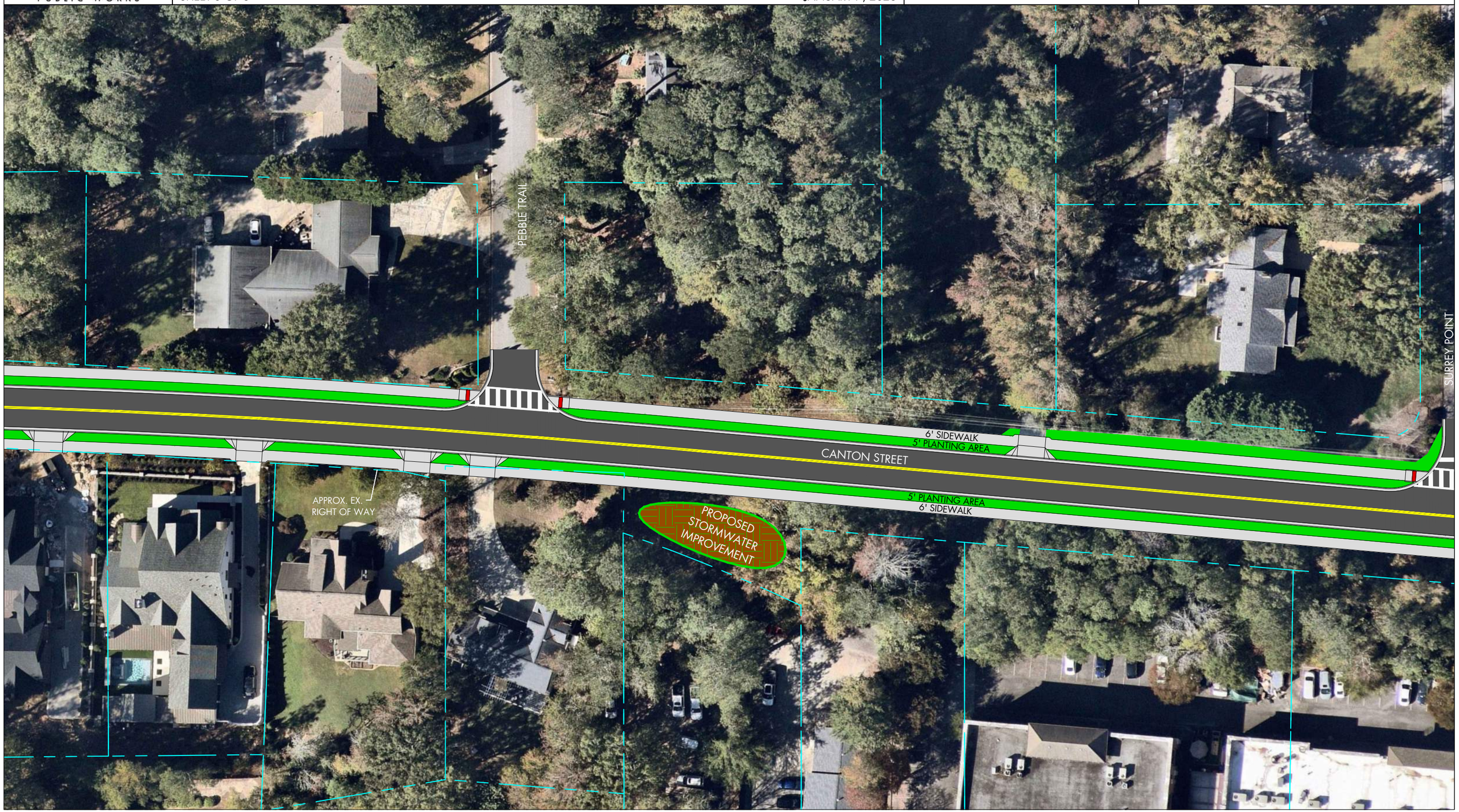

THE CITY OF ALPHARETTA
PUBLIC WORKS

CANTON STREET / HOPEWELL ROAD CORRIDOR IMPROVEMENTS
MAYFIELD ROAD TO VAUGHAN DRIVE

SHEET 4 OF 6

JANUARY 7, 2026

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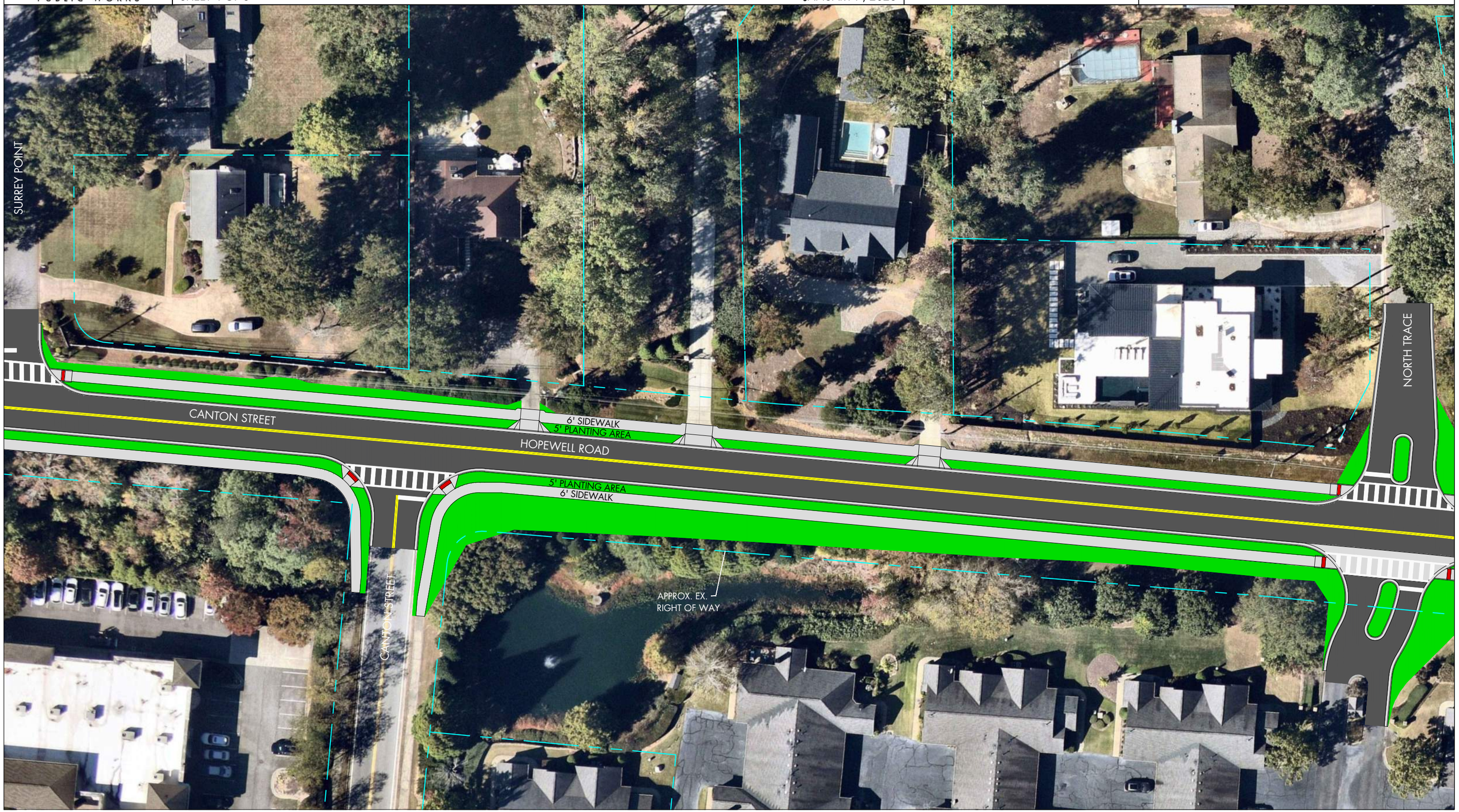

THE CITY OF ALPHARETTA PUBLIC WORKS

CANTON STREET / HOPEWELL ROAD CORRIDOR IMPROVEMENTS
MAYFIELD ROAD TO VAUGHAN DRIVE

SHEET 5 OF 6

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'

THE CITY OF ALPHARETTA PUBLIC WORKS

CANTON STREET / HOPEWELL ROAD CORRIDOR IMPROVEMENTS
MAYFIELD ROAD TO VAUGHAN DRIVE

SHEET 6 OF 6

JANUARY 7, 2026

NORTH

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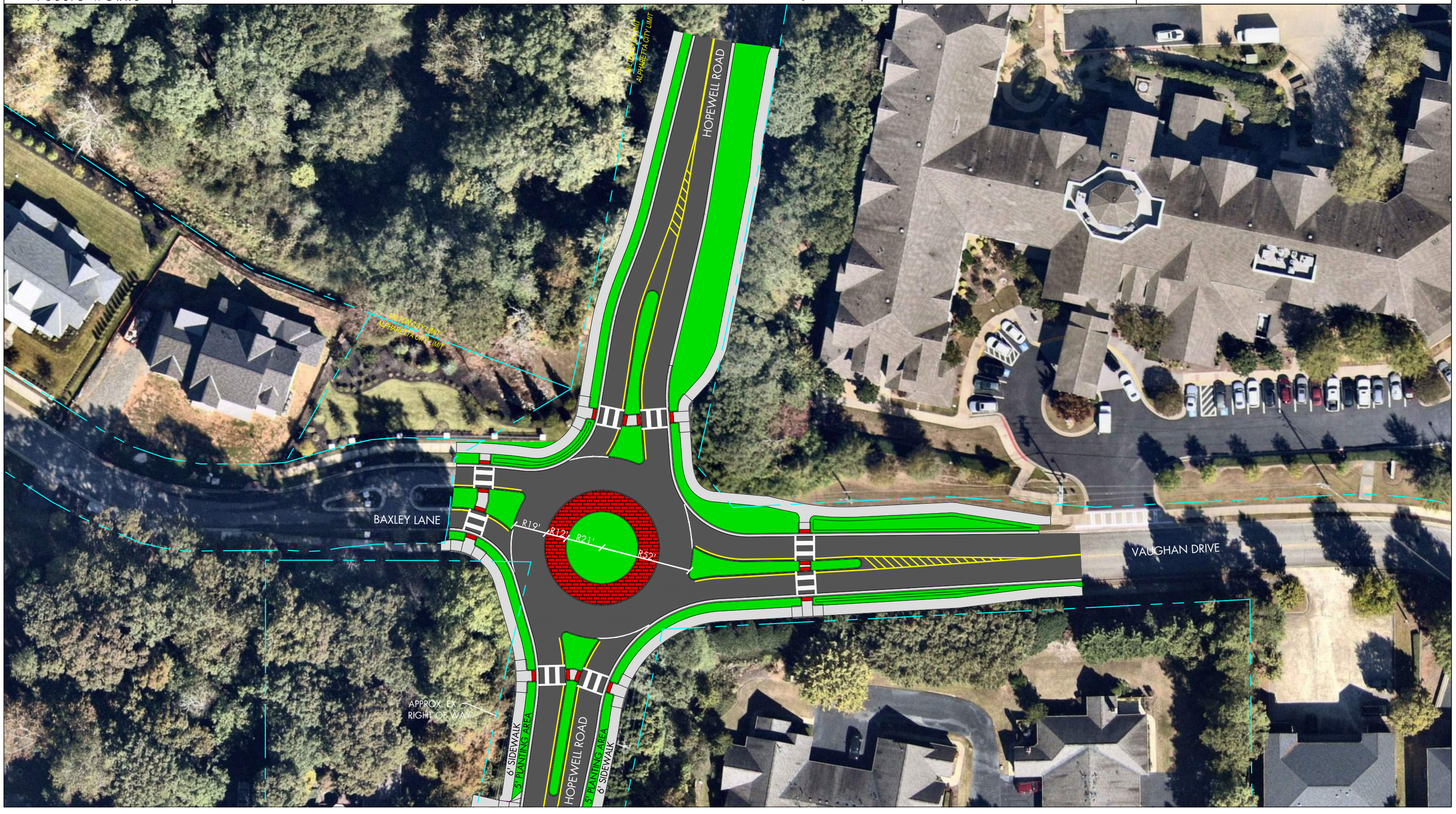


THE CITY OF ALPHARETTA
PUBLIC WORKS

CHARLOTTE DRIVE MINI-ROUNDABOUT
CHARLOTTE DRIVE AT LILLIAN DRIVE / MARKA LANE

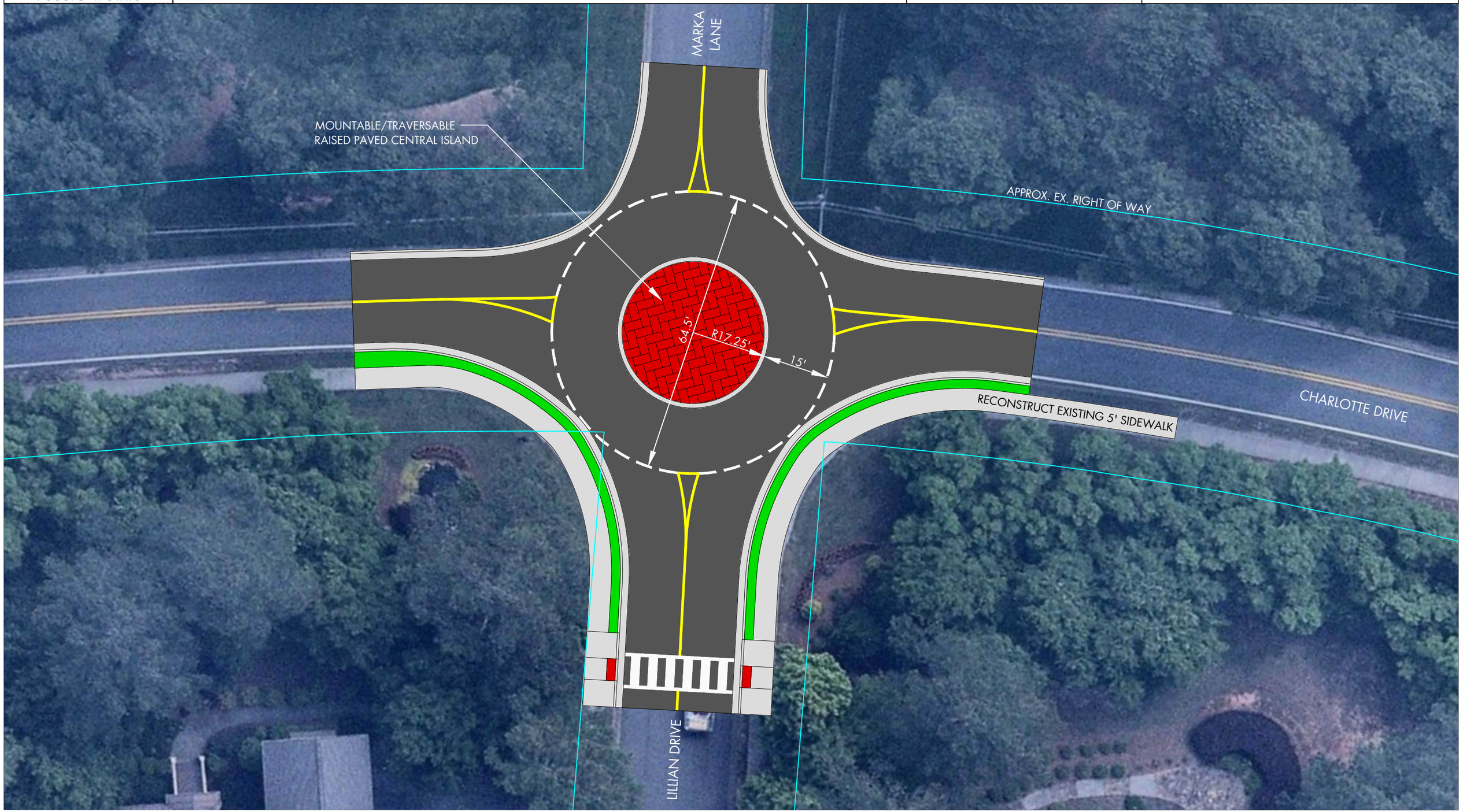
SHEET 1 OF 1

JANUARY 7, 2026

NORTH

0 10' 20' 40'

SCALE: 1" = 20'



THE CITY OF ALPHARETTA PUBLIC WORKS

HAYNES BRIDGE ROAD @ MANSELL ROAD
CONCEPTUAL IMPROVEMENTS

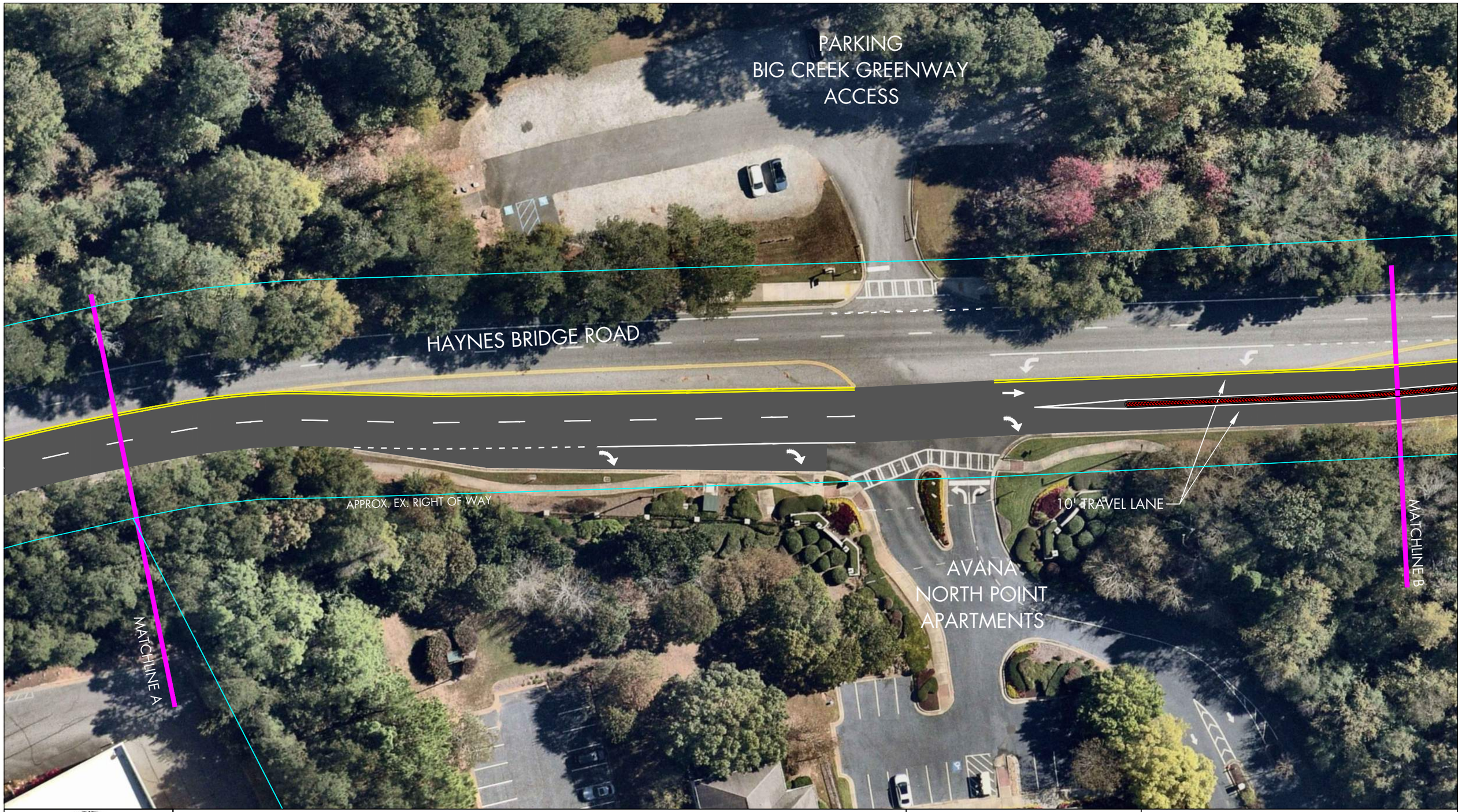
SHEET 1 OF 4

JANUARY 7, 2026

NORTH

0 20' 40' 80'

SCALE: 1" = 40'



THE CITY OF ALPHARETTA
PUBLIC WORKS

HAYNES BRIDGE ROAD @ MANSELL ROAD
CONCEPTUAL IMPROVEMENTS

SHEET 2 OF 4

JANUARY 7, 2026

NORTH

0 20' 40' 80'

SCALE: 1" = 40'

THE CITY OF ALPHARETTA PUBLIC WORKS

HAYNES BRIDGE ROAD @ MANSELL ROAD
CONCEPTUAL IMPROVEMENTS

SHEET 3 OF 4

JANUARY 7, 2026

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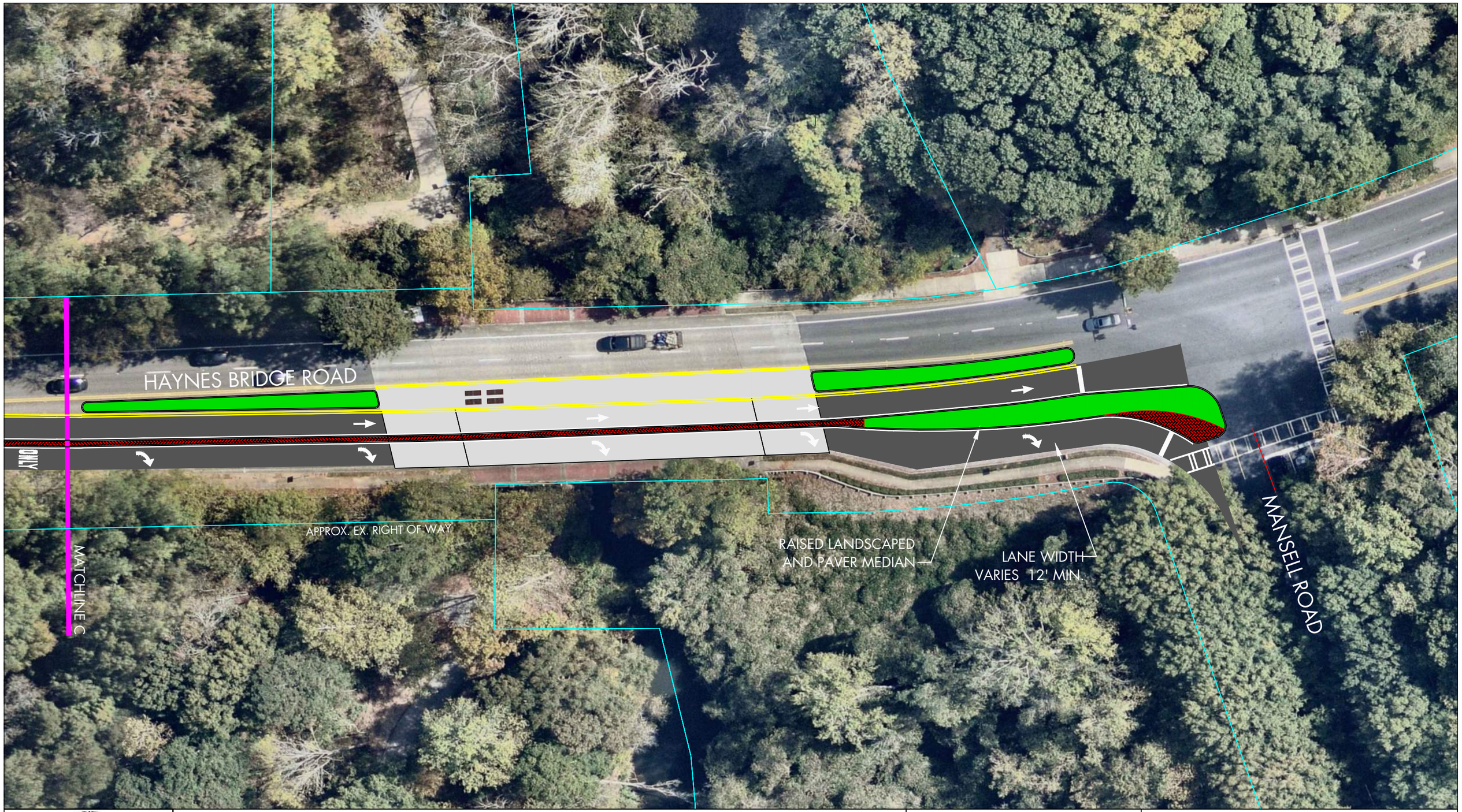


THE CITY OF ALPHARETTA
PUBLIC WORKS

HAYNES BRIDGE ROAD @ MANSELL ROAD
CONCEPTUAL IMPROVEMENTS

SHEET 4 OF 4

JANUARY 7, 2026

NORTH

0 20' 40' 80'

SCALE: 1" = 40'

THE CITY OF ALPHARETTA
PUBLIC WORKS

SHEET 1 OF 6

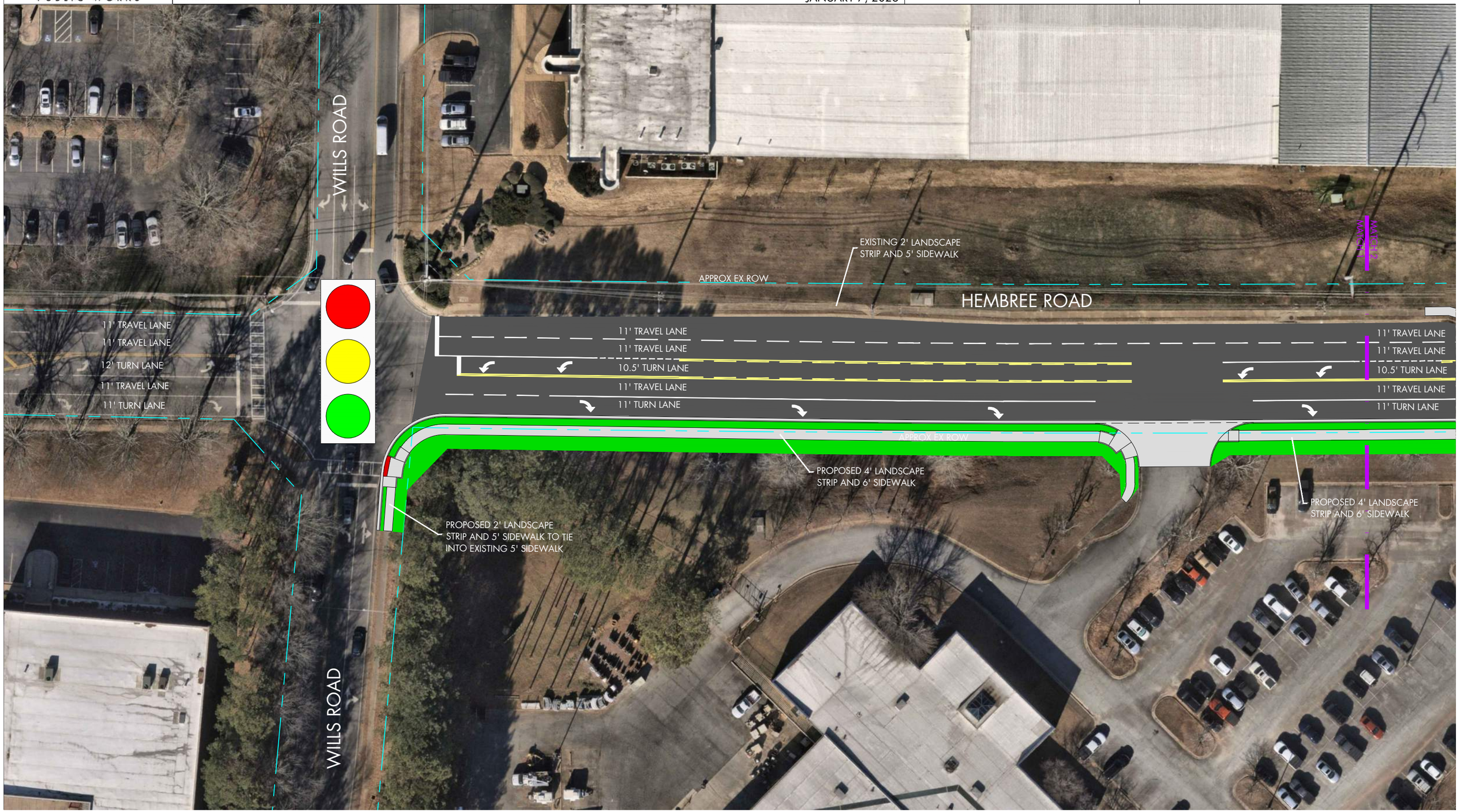
HEMBREE ROAD WIDENING
WILLS ROAD TO MORRISON PARKWAY

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'



THE CITY OF ALPHARETTA
PUBLIC WORKS

HEMBREE ROAD WIDENING
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SHEET 2 OF 6

JANUARY 7, 2026

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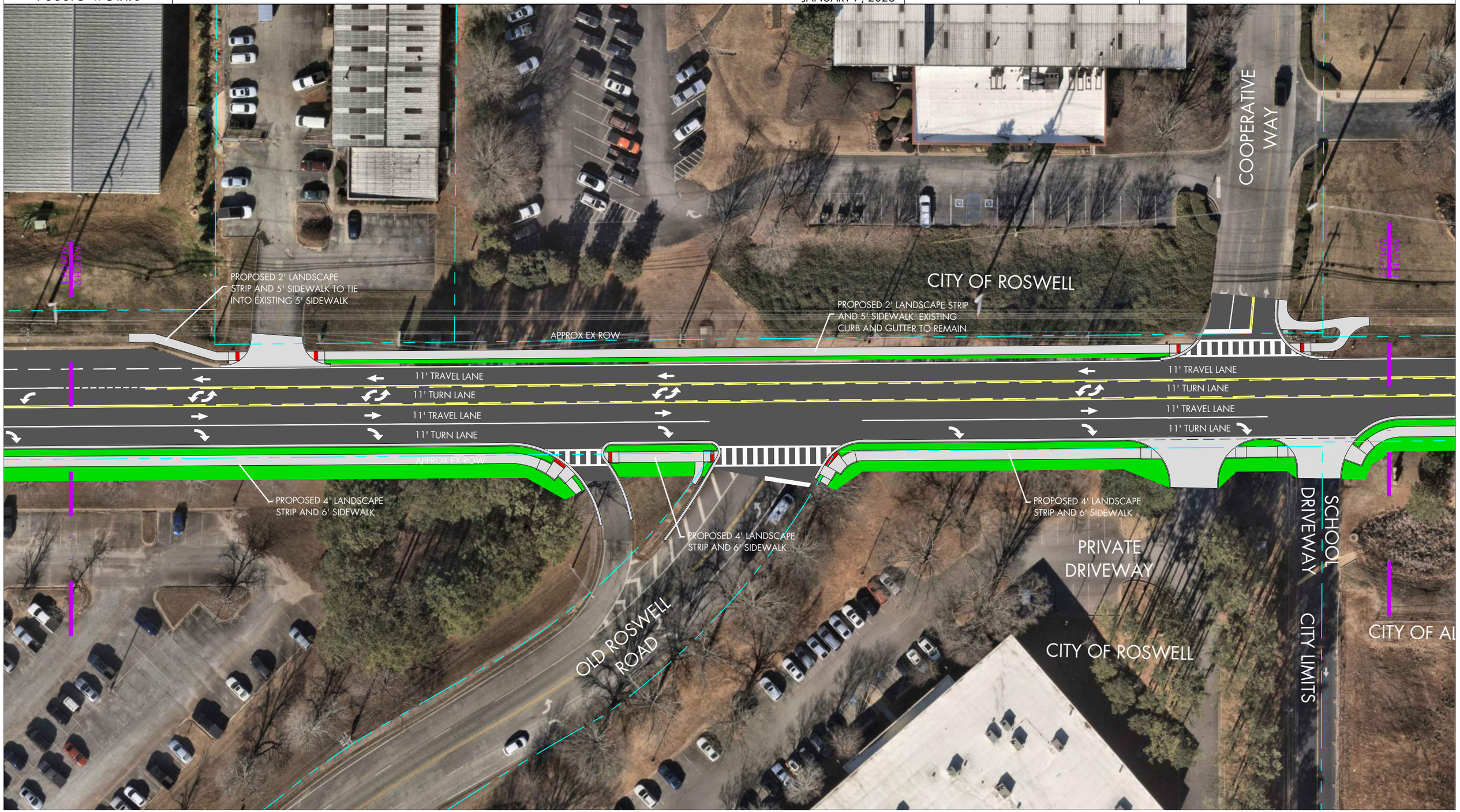

THE CITY OF ALPHARETTA
PUBLIC WORKS

SHEET 3 OF 6

HEMBREE ROAD WIDENING
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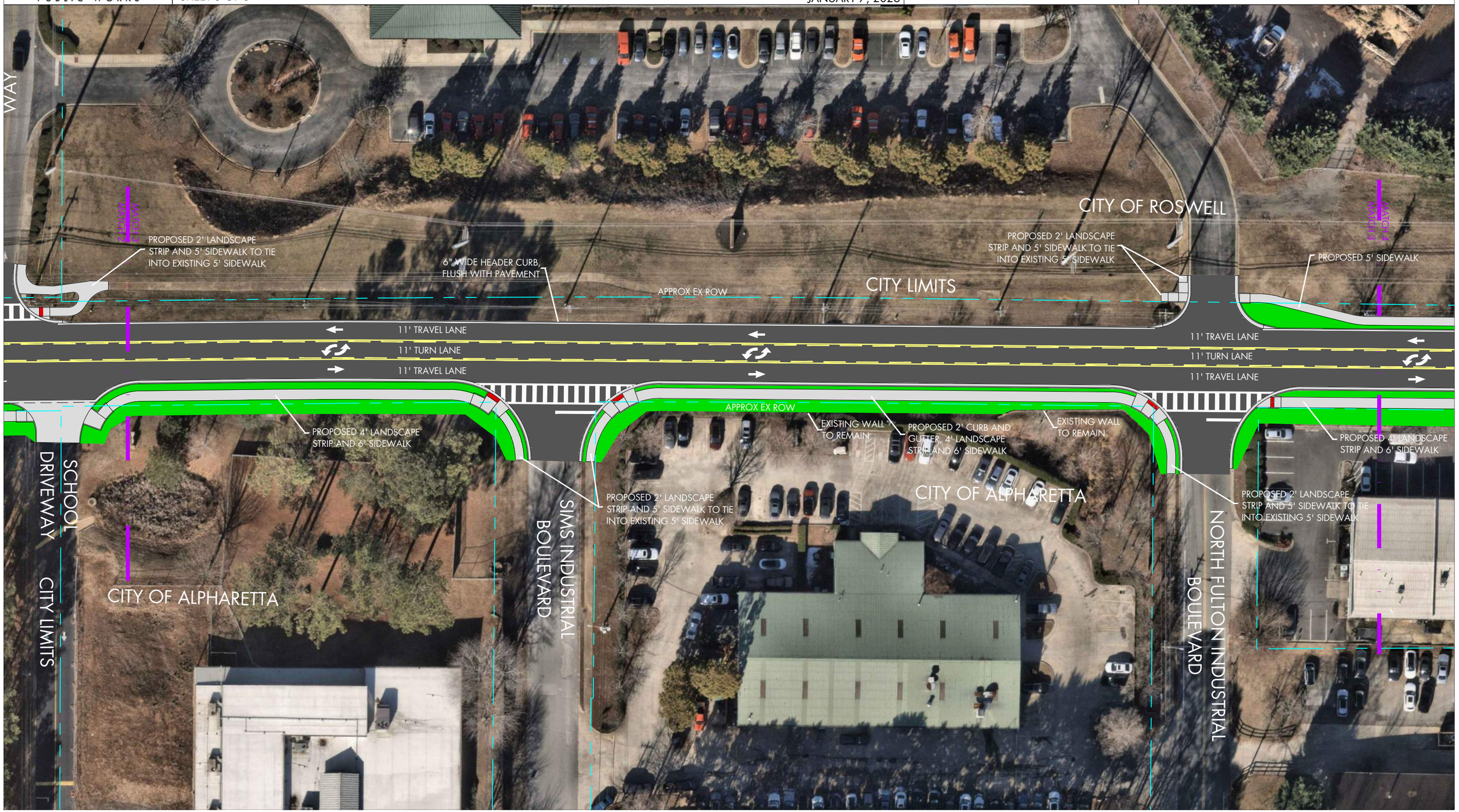

THE CITY OF ALPHARETTA
PUBLIC WORKS

SHEET 4 OF 6

HEMBREE ROAD WIDENING
WILLS ROAD TO MORRISON PARKWAY

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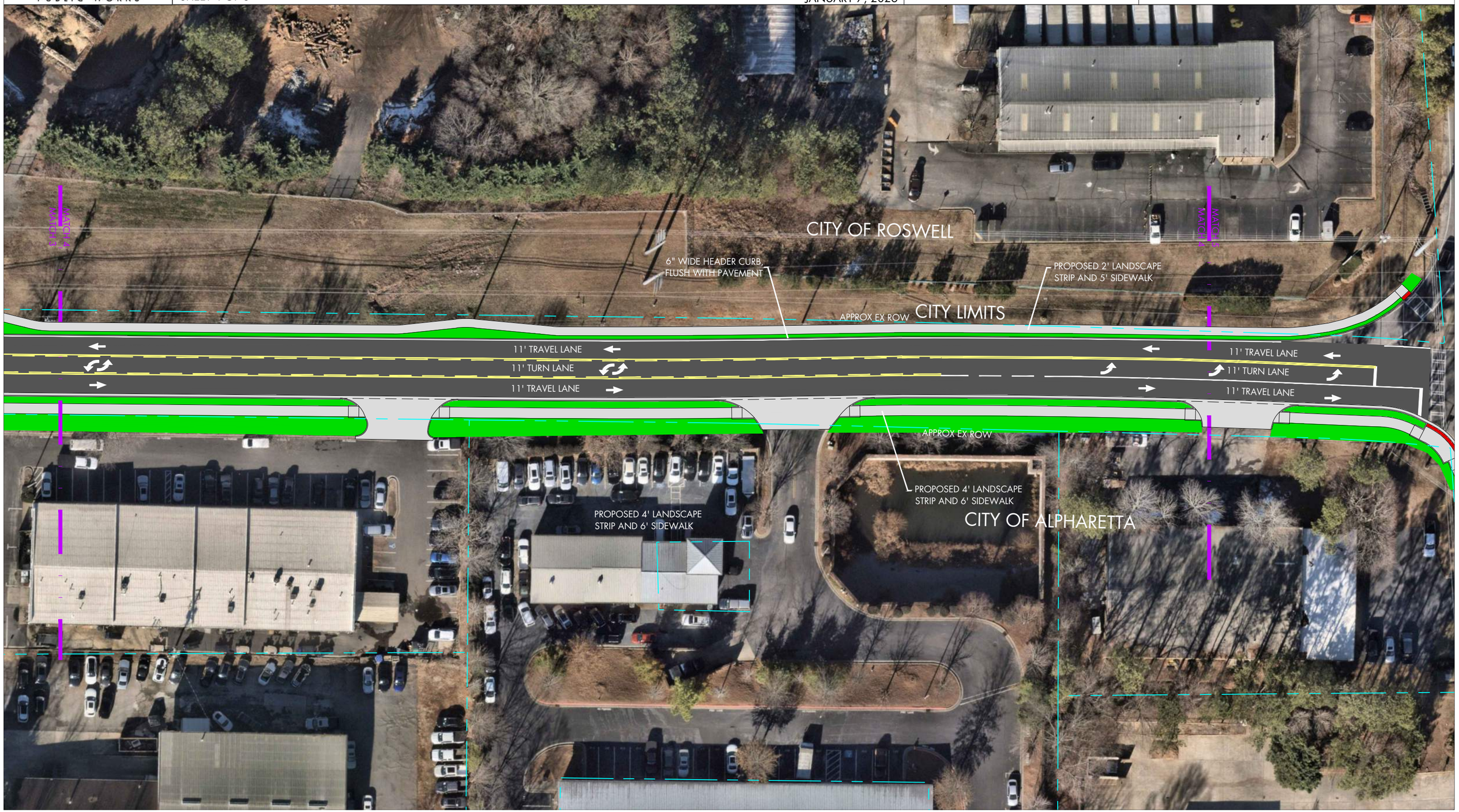

THE CITY OF ALPHARETTA
PUBLIC WORKS

SHEET 5 OF 6

HEMBREE ROAD WIDENING
WILLS ROAD TO MORRISON PARKWAY

JANUARY 7, 2026

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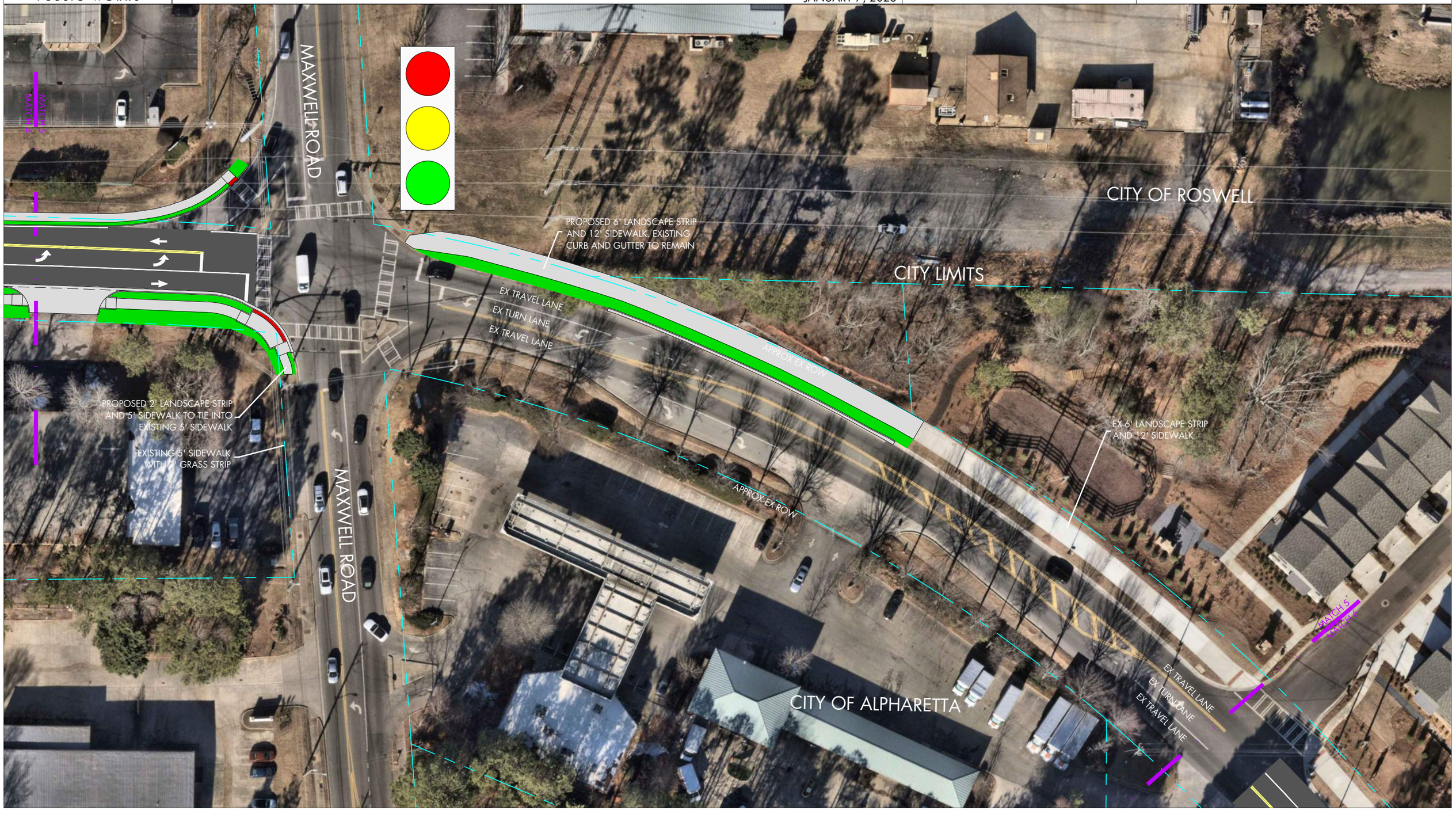


THE CITY OF ALPHARETTA
PUBLIC WORKS

SHEET 6 OF 6

HEMBREE ROAD WIDENING
WILLS ROAD TO MORRISON PARKWAY

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'

THE CITY OF ALPHARETTA
PUBLIC WORKS

KIMBALL BRIDGE ROAD IMPROVEMENTS CONCEPT
WESTSIDE PARKWAY TO NORTHWINDS PARKWAY

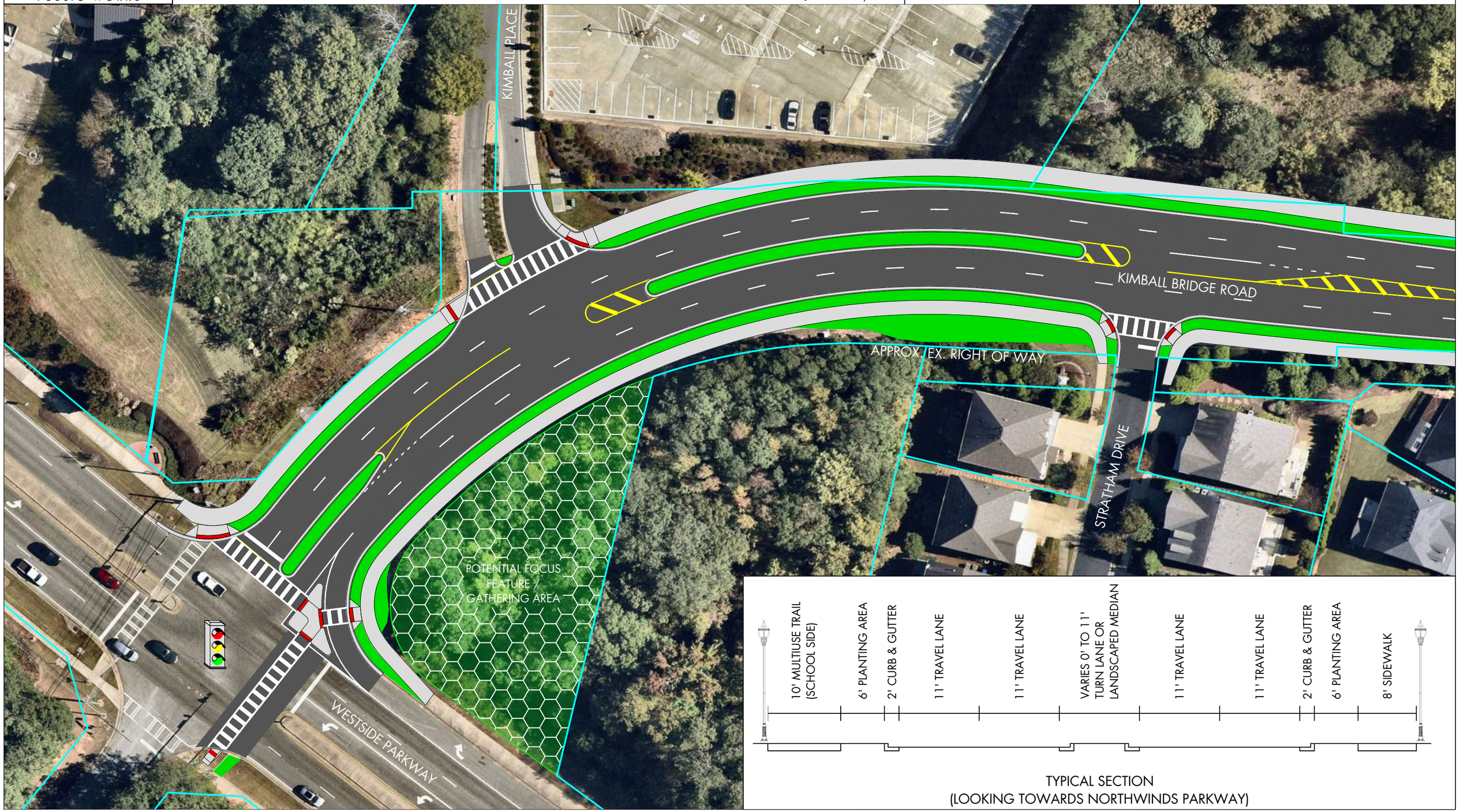
SHEET 1 OF 4

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'



TYPICAL SECTION
(LOOKING TOWARDS NORTHWINDS PARKWAY)

THE CITY OF ALPHARETTA
PUBLIC WORKS

KIMBALL BRIDGE ROAD IMPROVEMENTS CONCEPT
WESTSIDE PARKWAY TO NORTHWINDS PARKWAY

SHEET 2 OF 4

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'

THE CITY OF ALPHARETTA PUBLIC WORKS

KIMBALL BRIDGE ROAD IMPROVEMENTS CONCEPT
WESTSIDE PARKWAY TO NORTHWINDS PARKWAY

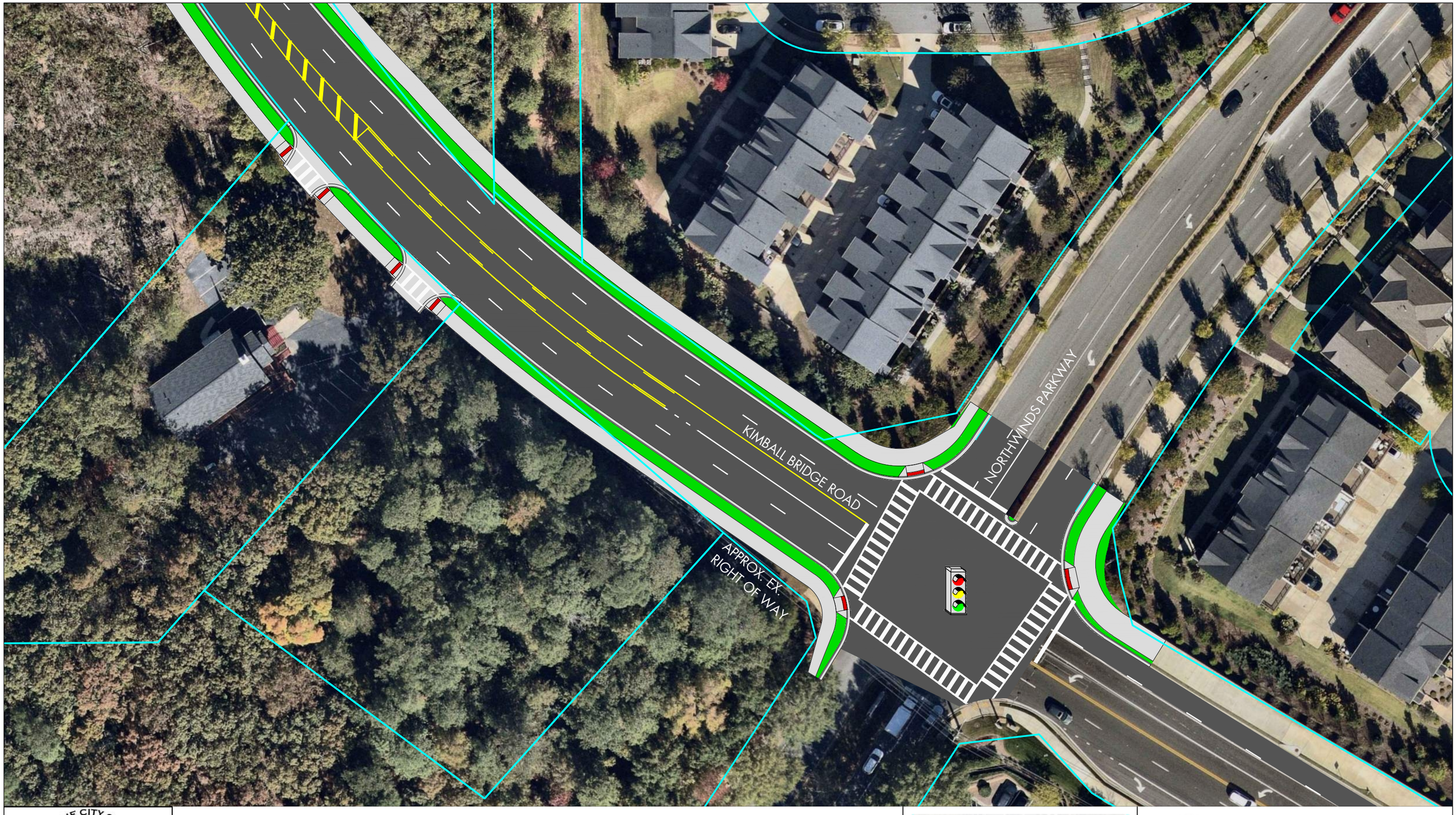
SHEET 3 OF 4

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'



THE CITY OF ALPHARETTA PUBLIC WORKS

KIMBALL BRIDGE ROAD IMPROVEMENTS CONCEPT
WESTSIDE PARKWAY TO NORTHWINDS PARKWAY

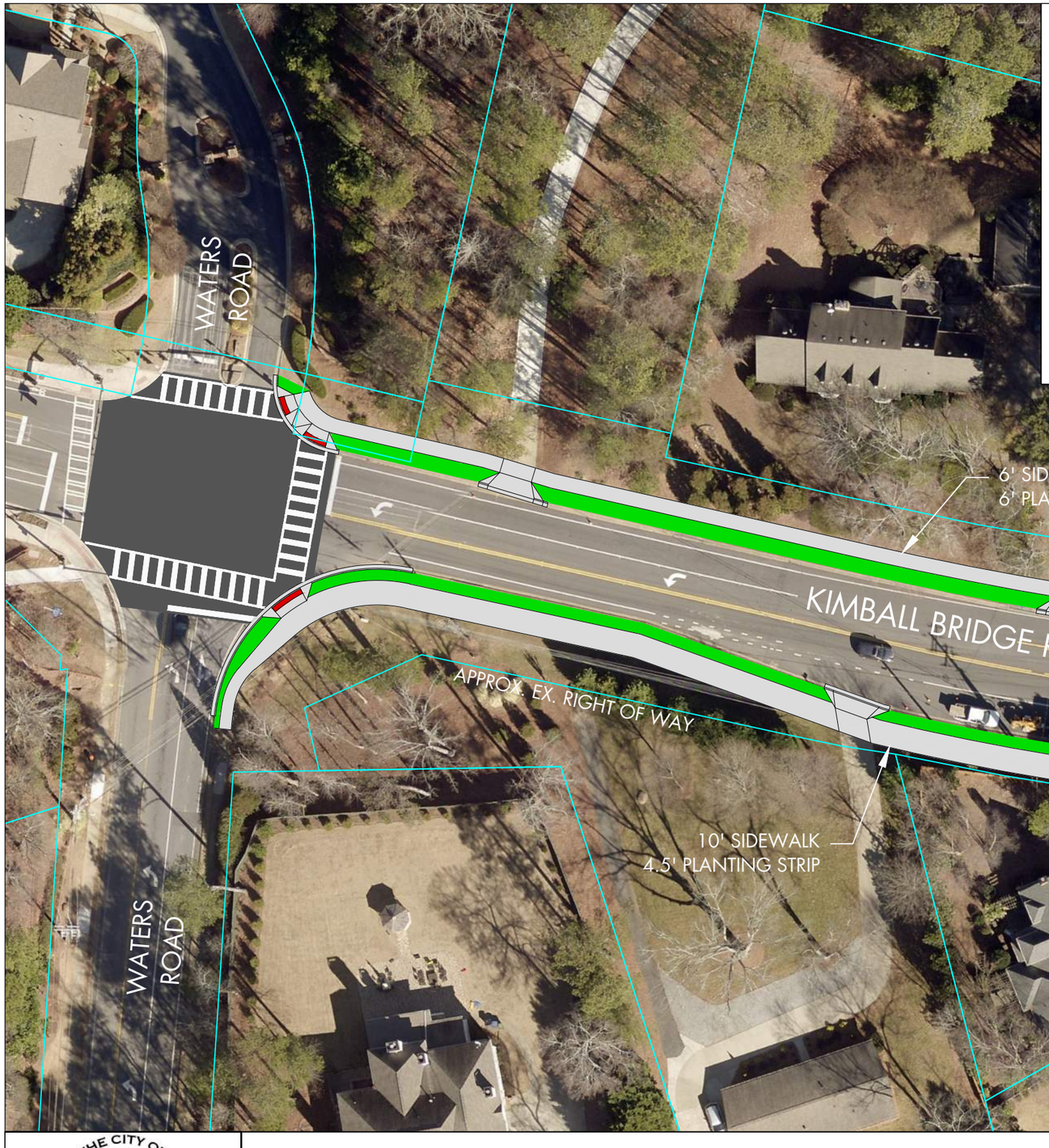
SHEET 4 OF 4

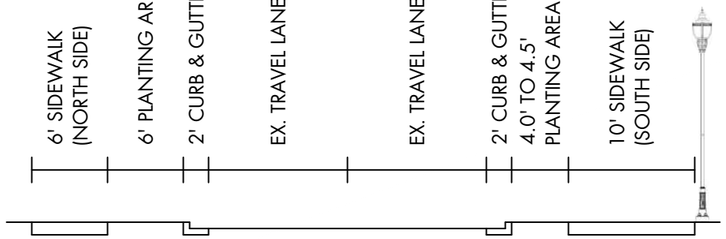
JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'





TYPICAL SECTION
(LOOKING EAST)

NORTH SIDE SHOULDER SECTION MATCHES THE SHOULDER SECTION APPROVED BY COMMUNITY DEVELOPMENT FOR THE HAWTHORNE SUBDIVISION. WEST OF WATERS ROAD, THE SHOULDER CONSISTS OF A 2' TO 15' WIDE PLANTING STRIP AND A 5' TO 6' WIDE SIDEWALK.

SOUTH SIDE SHOULDER SECTION MATCHES THE SHOULDER SECTION CONSTRUCTED ALONG KIMBALL BRIDGE ROAD BETWEEN NORTH POINT PARKWAY AND WATERS ROAD.

THE CITY OF ALPHARETTA
PUBLIC WORKS

KIMBALL BRIDGE ROAD - WATERS ROAD TO CITY LIMITS
CONCEPTUAL IMPROVEMENTS

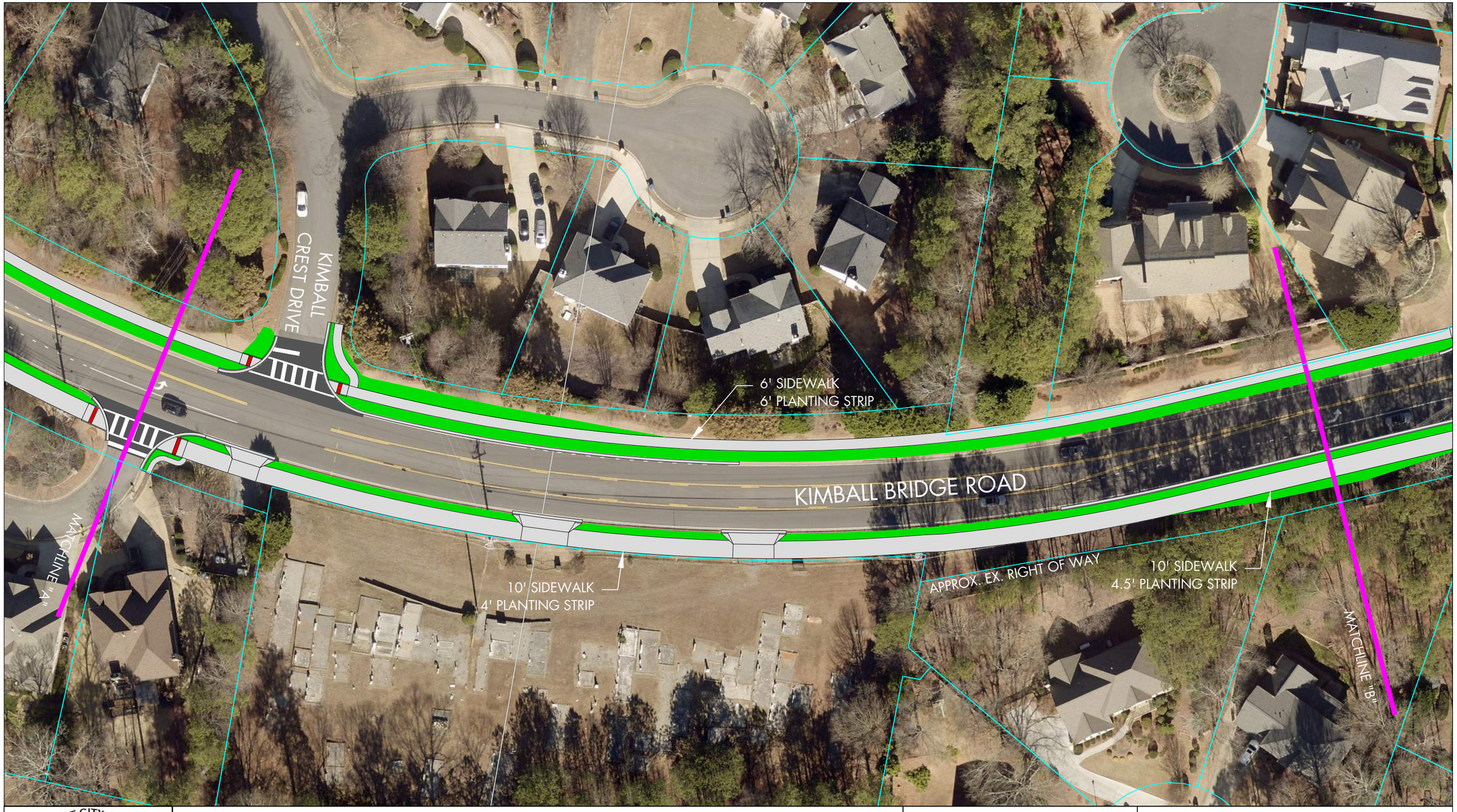
SHEET 1 OF 12

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'



THE CITY OF ALPHARETTA PUBLIC WORKS

KIMBALL BRIDGE ROAD - WATERS ROAD TO CITY LIMITS
CONCEPTUAL IMPROVEMENTS

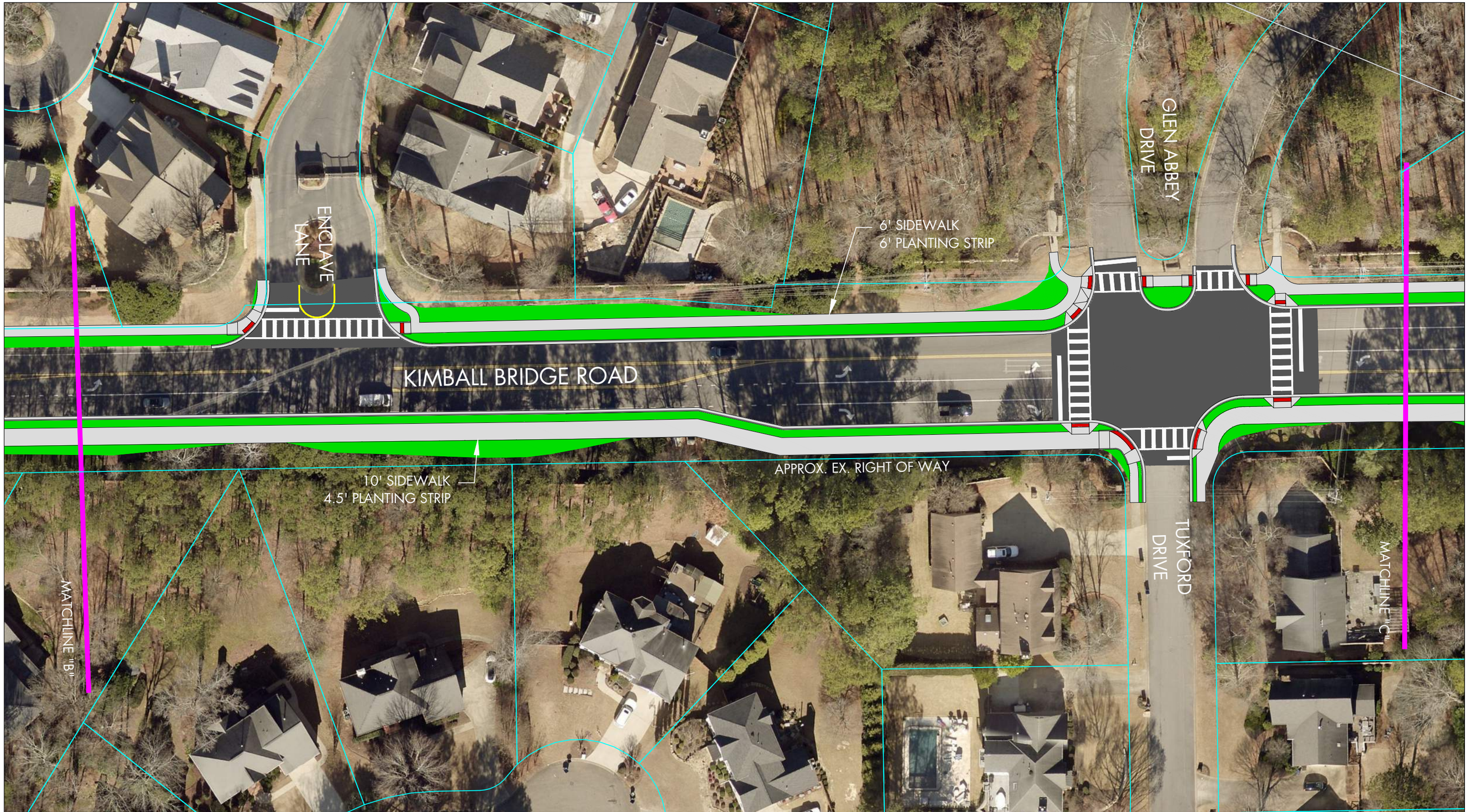
SHEET 2 OF 12

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'



THE CITY OF ALPHARETTA PUBLIC WORKS

KIMBALL BRIDGE ROAD - WATERS ROAD TO CITY LIMITS
CONCEPTUAL IMPROVEMENTS

SHEET 3 OF 12

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'

THE CITY OF ALPHARETTA
PUBLIC WORKS

KIMBALL BRIDGE ROAD - WATERS ROAD TO CITY LIMITS
CONCEPTUAL IMPROVEMENTS

SHEET 4 OF 12

JANUARY 7, 2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'

THE CITY OF ALPHARETTA PUBLIC WORKS

KIMBALL BRIDGE ROAD - WATERS ROAD TO CITY LIMITS
CONCEPTUAL IMPROVEMENTS

SHEET 5 OF 12

JANUARY 7, 2026

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PUBLIC WORKS

KIMBALL BRIDGE ROAD - WATERS ROAD TO CITY LIMITS
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SHEET 6 OF 12

JANUARY 7, 2026

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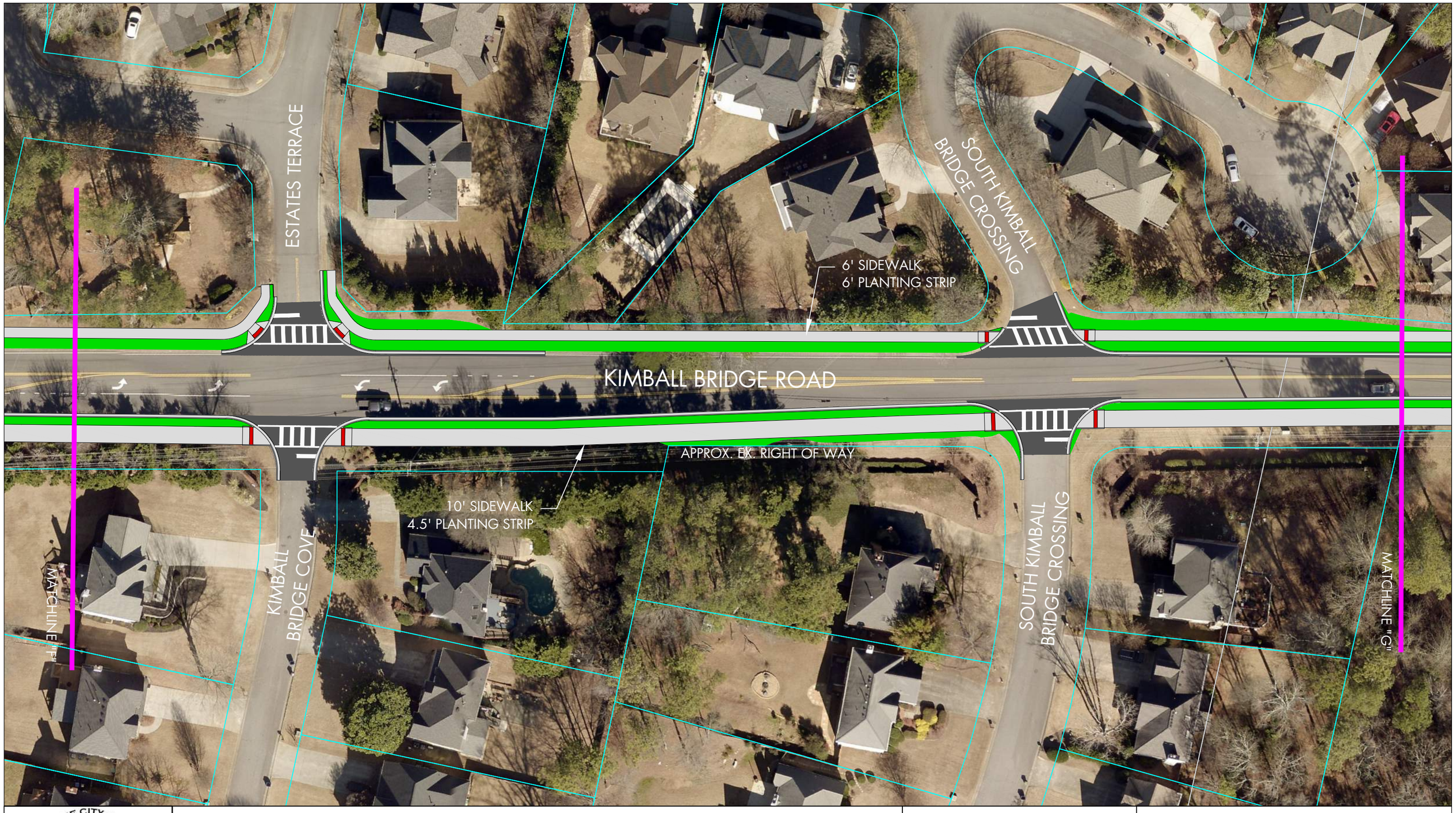

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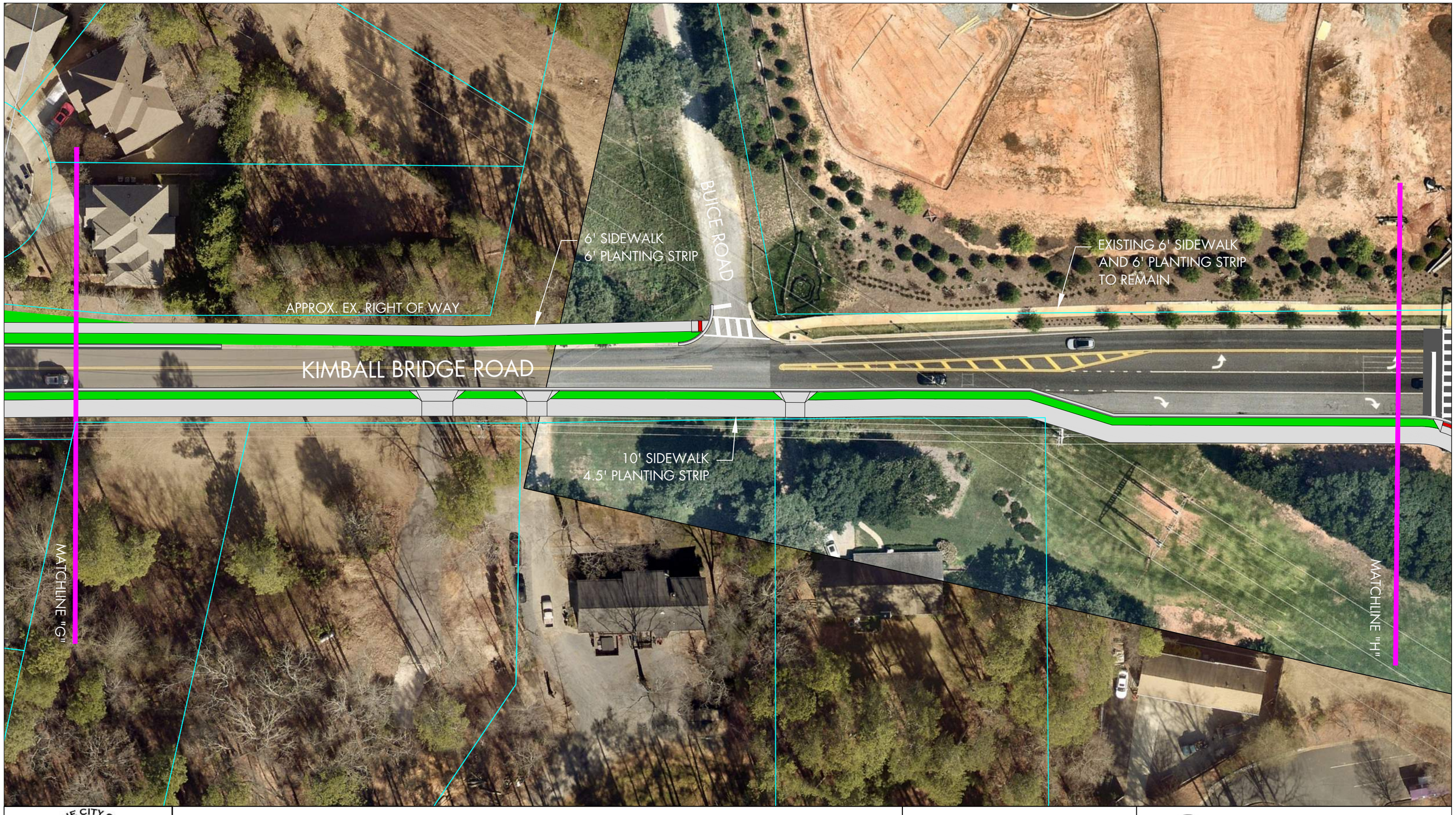

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JANUARY 7, 2026

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JANUARY 7, 2026

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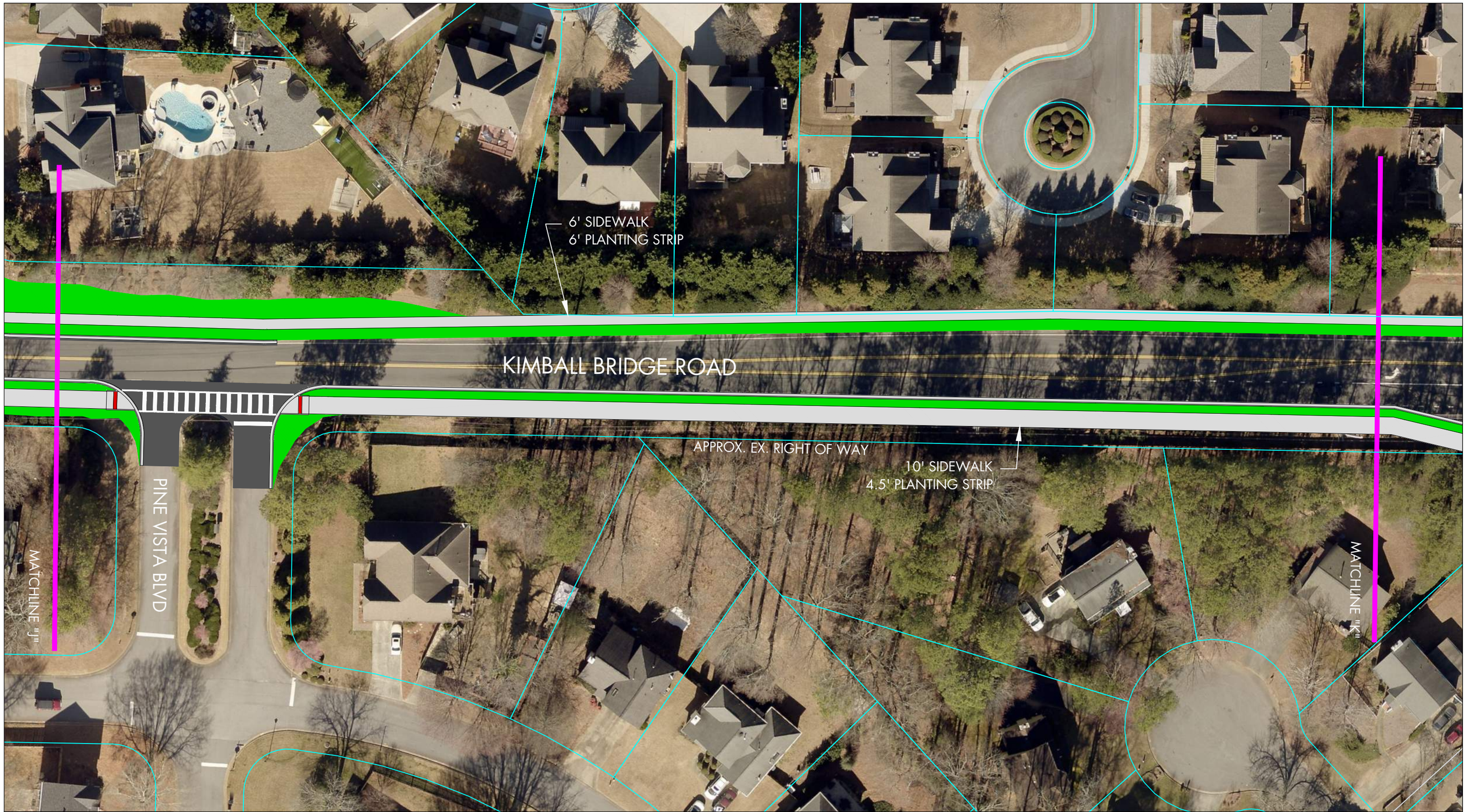

THE CITY OF ALPHARETTA
PUBLIC WORKS

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SHEET 11 OF 12

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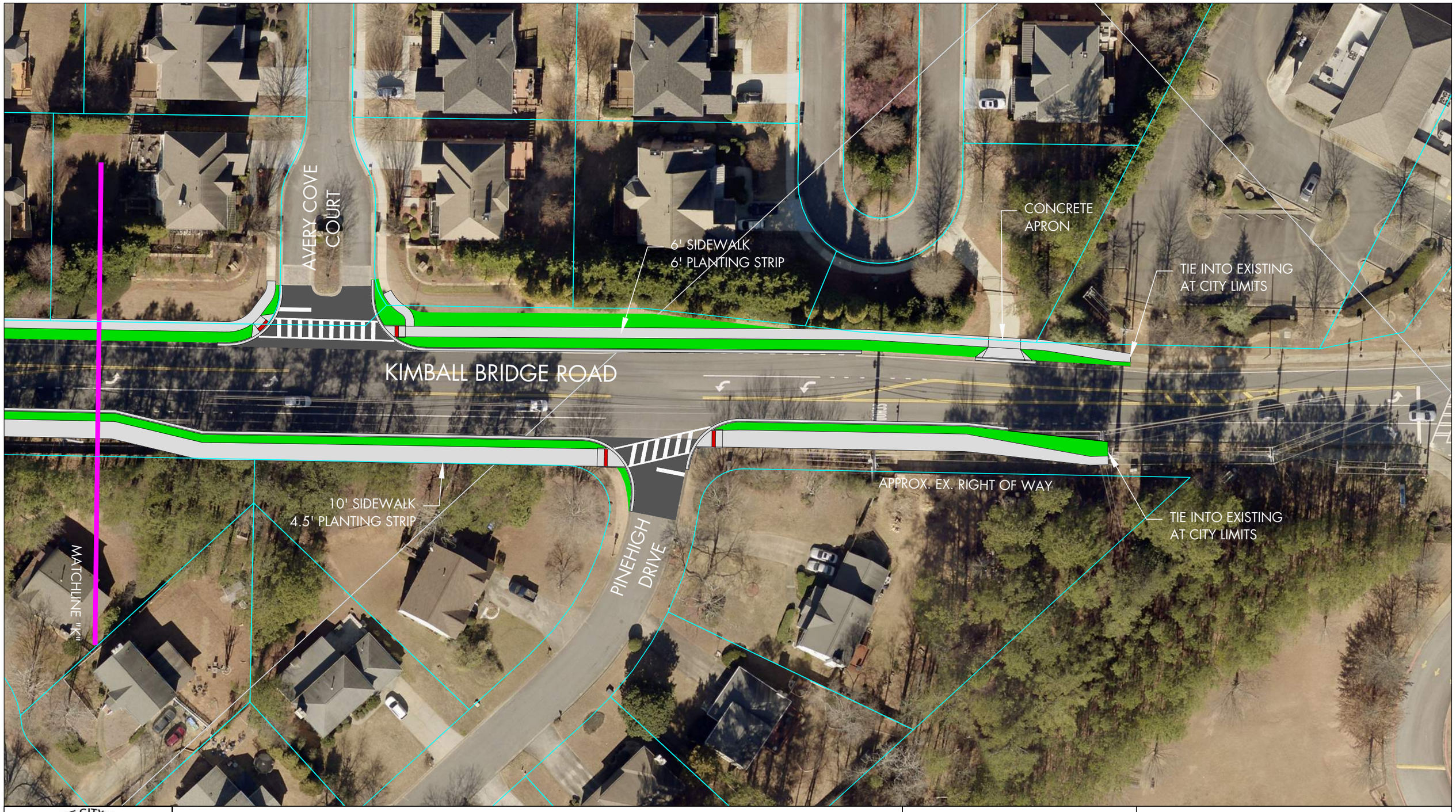

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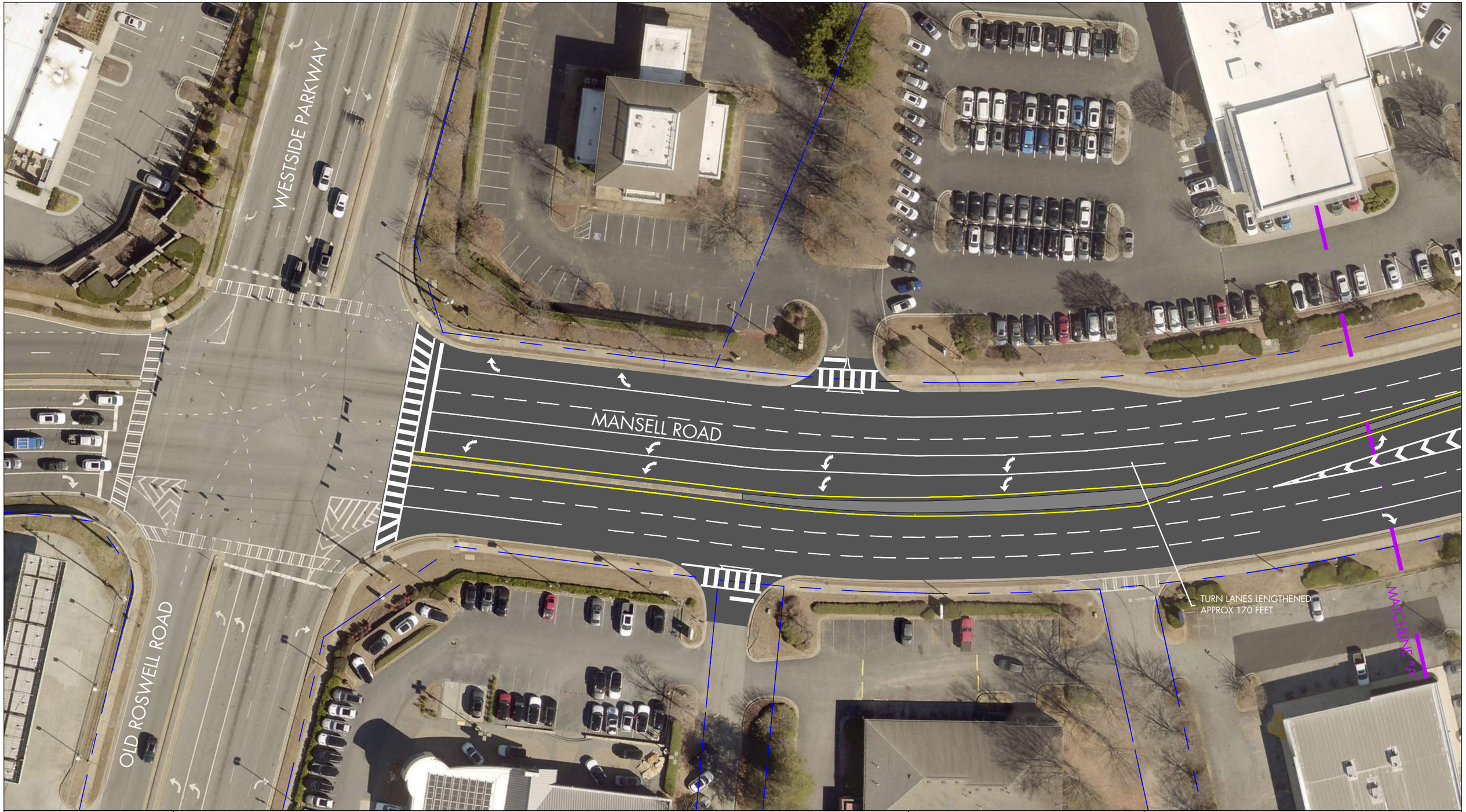


THE CITY OF ALPHARETTA PUBLIC WORKS

MANSELL ROAD - OLD ROSWELL ROAD TO GA 400 SB ON RAMP
CONCEPTUAL IMPROVEMENTS

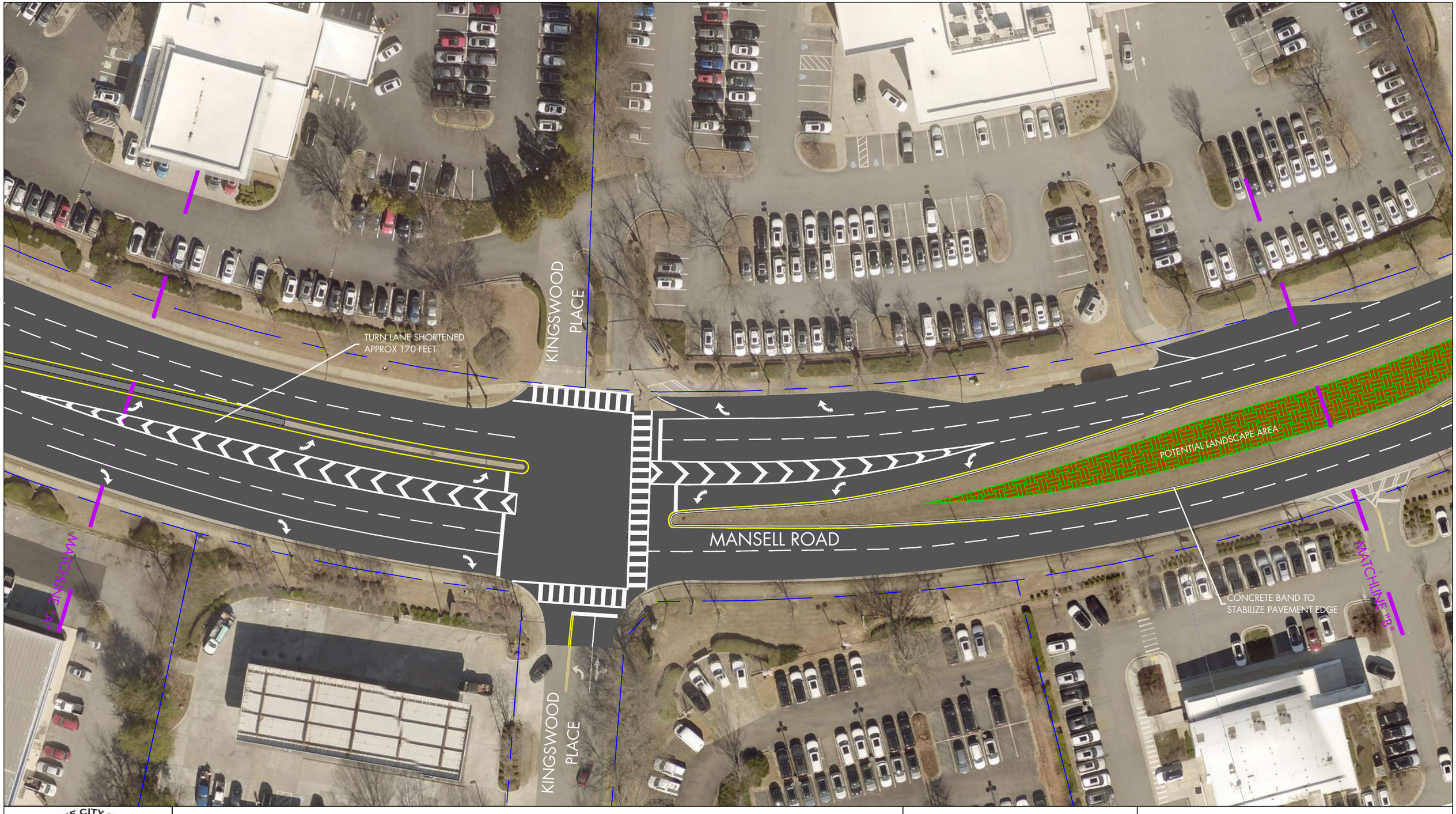
SHEET 1 OF 5

01-07-2026

NORTH

0 25' 50' 100'

SCALE: 1" = 50'



THE CITY OF ALPHARETTA PUBLIC WORKS

MANSELL ROAD - OLD ROSWELL ROAD TO GA 400 SB ON RAMP
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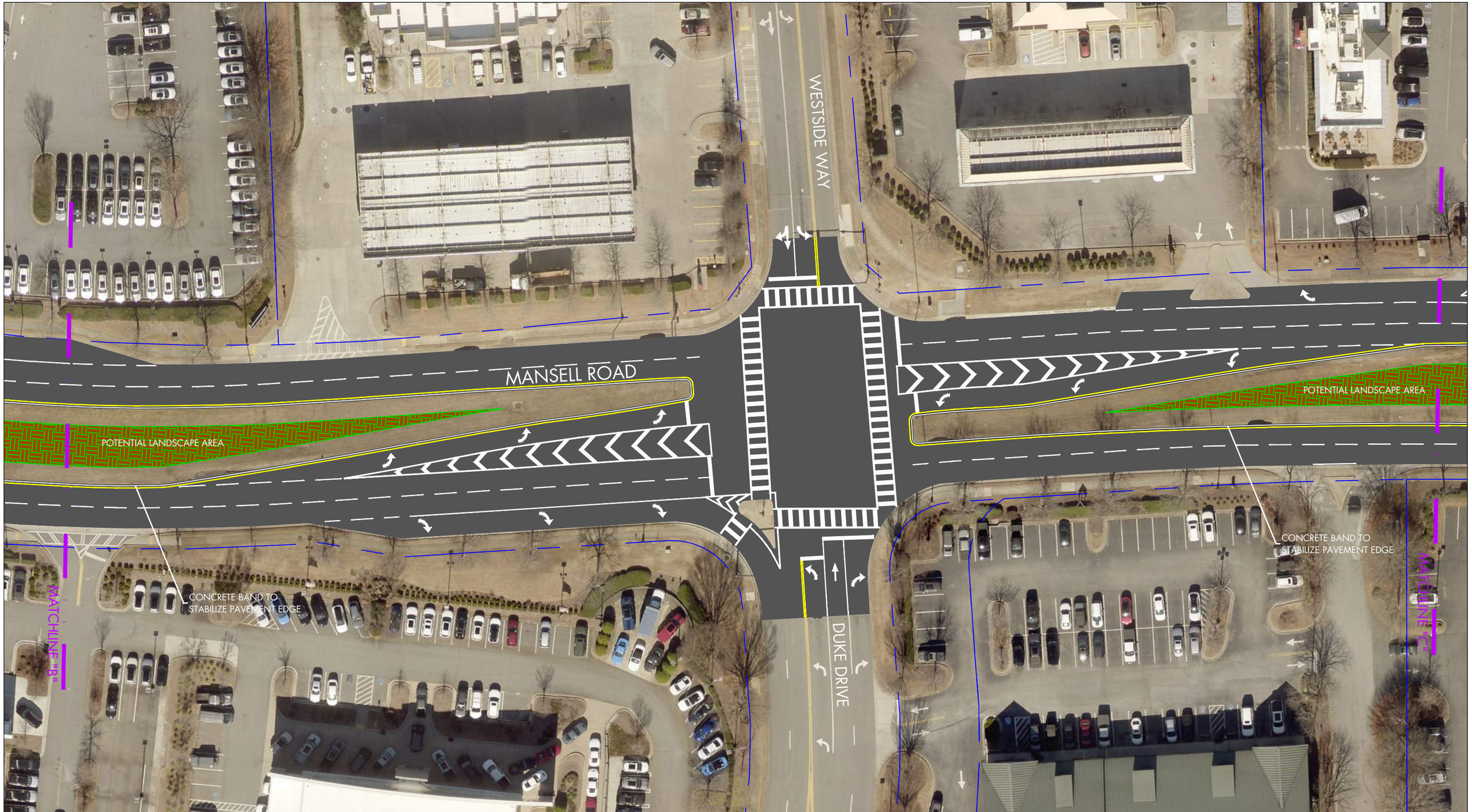

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PUBLIC WORKS

MANSELL ROAD - OLD ROSWELL ROAD TO GA 400 SB ON RAMP
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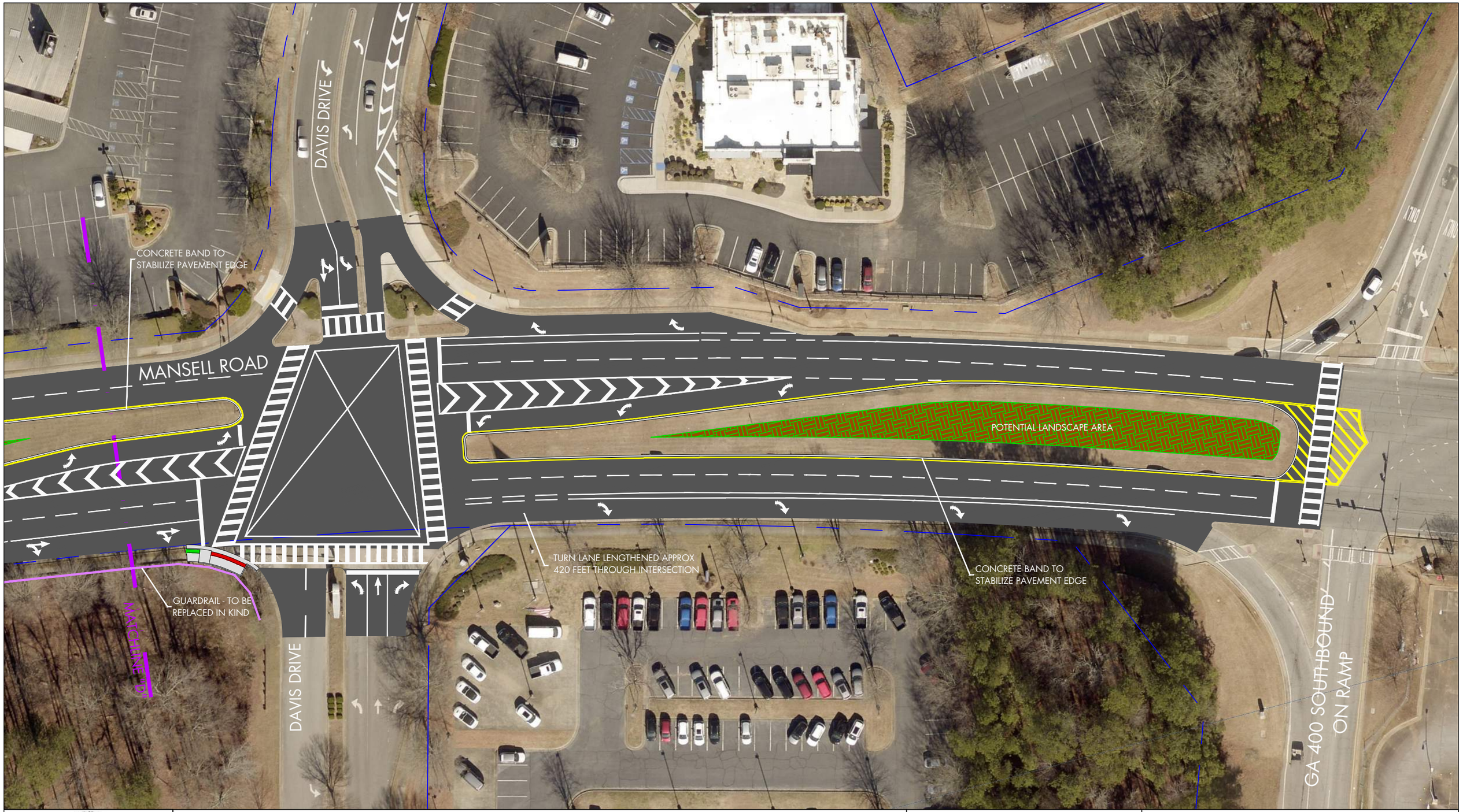

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THE CITY OF ALPHARETTA
PUBLIC WORKS

SHEET 1 OF 4

MAYFIELD ROAD IMPROVEMENTS
FOE KILLER CREEK TO CANTON STREET

JANUARY 7, 2026

NORTH

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SCALE: 1" = 50'

THE CITY OF ALPHARETTA
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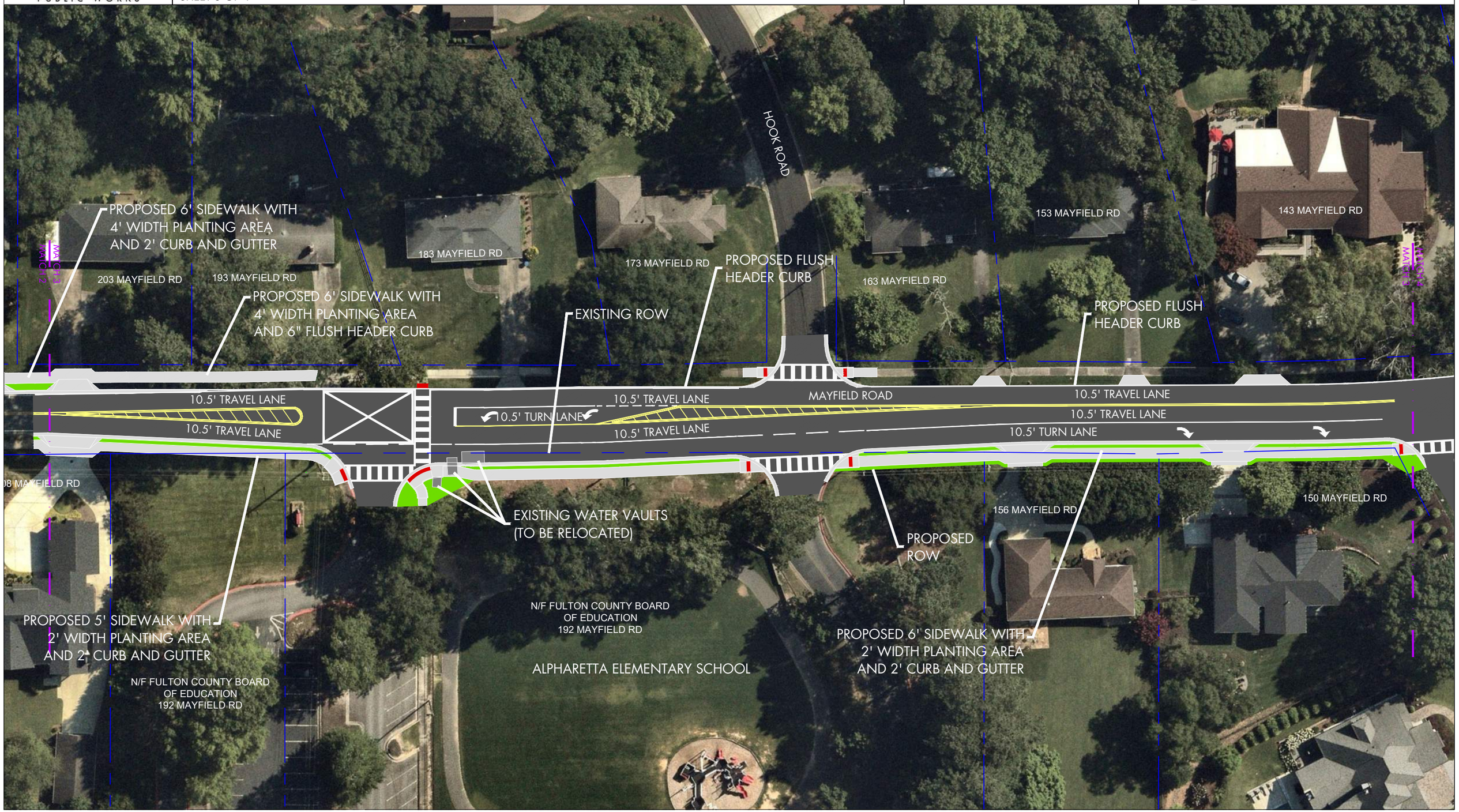

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PUBLIC WORKS

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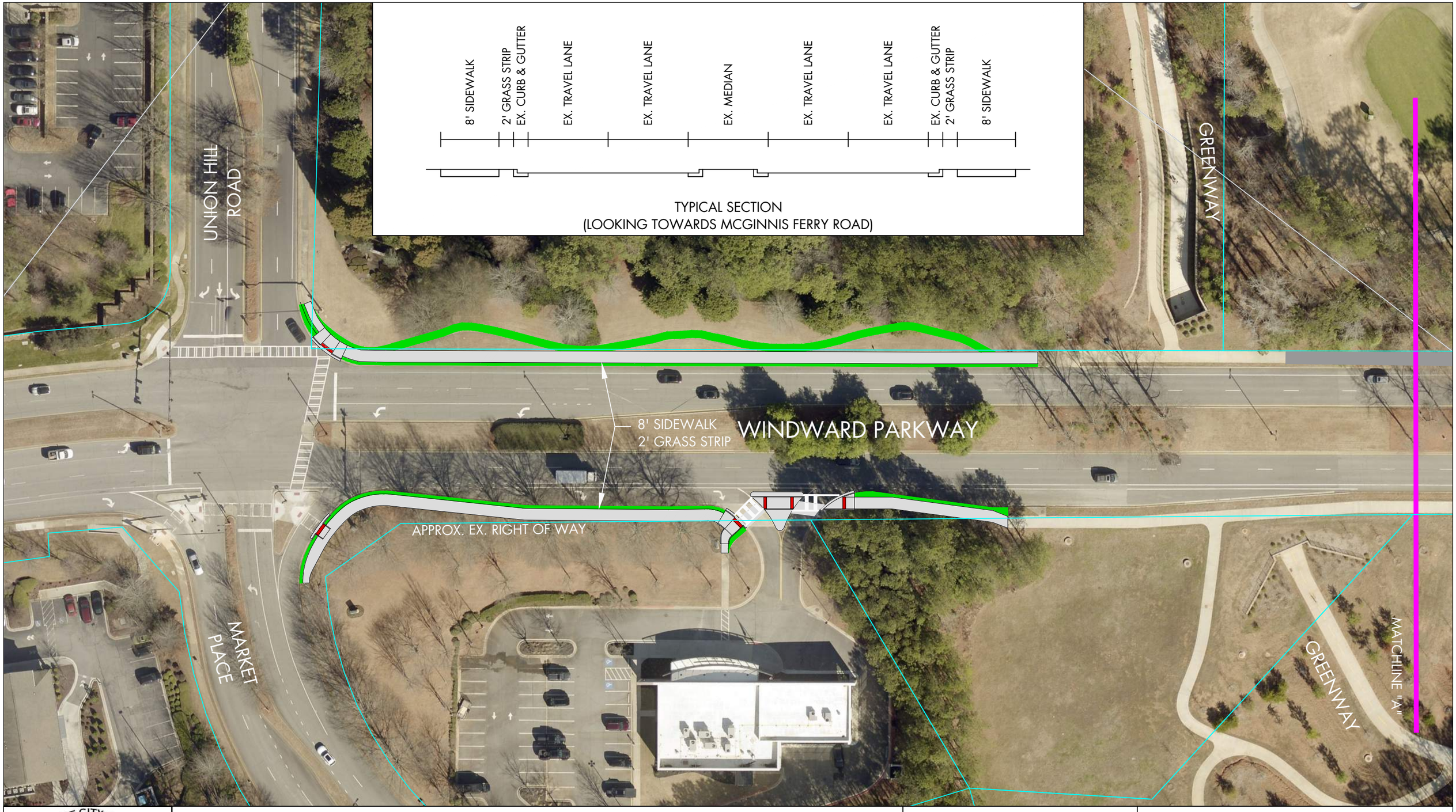

THE CITY OF ALPHARETTA PUBLIC WORKS

WINDWARD PARKWAY - UNION HILL ROAD TO McGINNIS FERRY ROAD
CONCEPTUAL IMPROVEMENTS

SHEET 1 OF 12

JANUARY 7, 2026

NORTH

0 30' 60' 120'

SCALE: 1" = 60'

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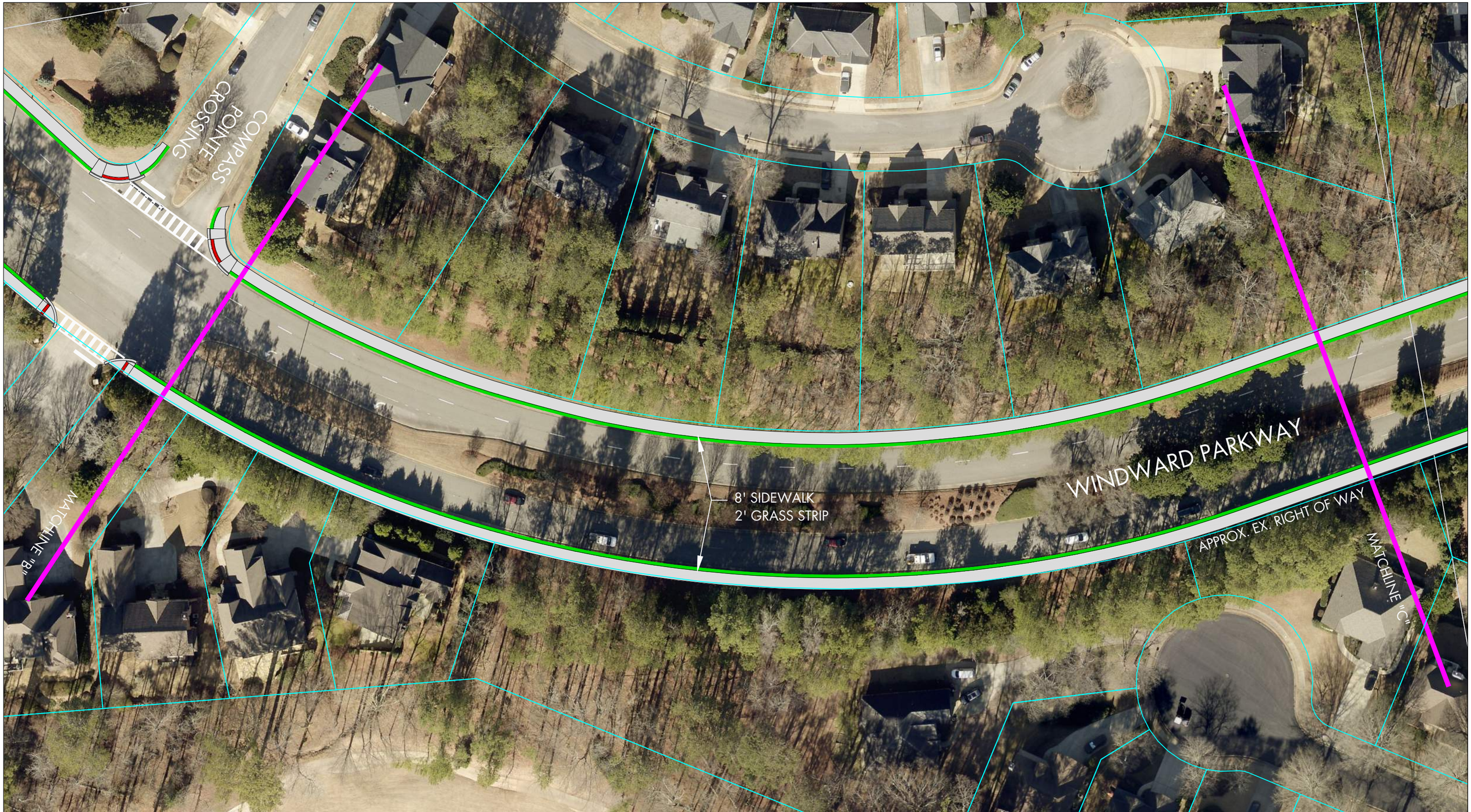

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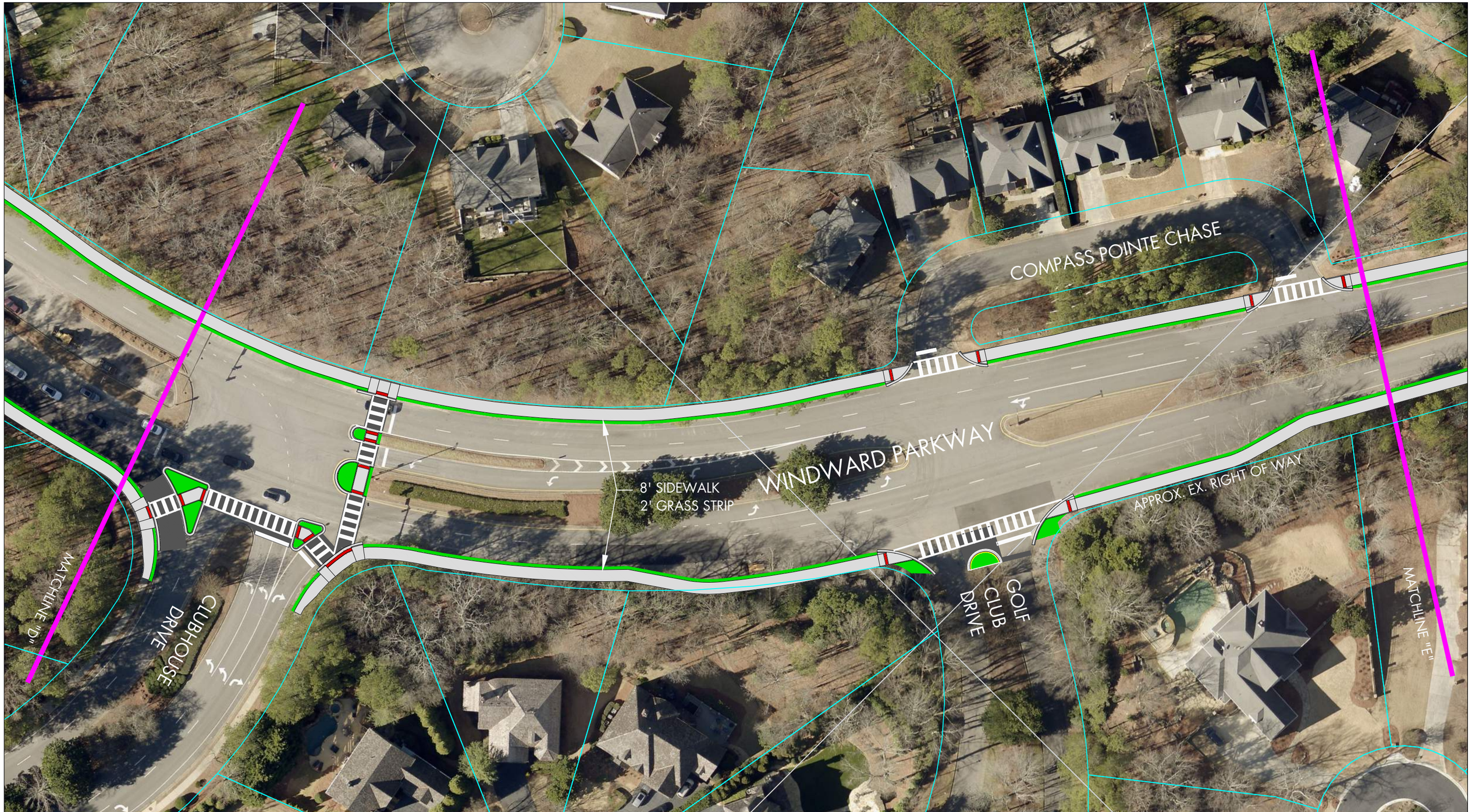

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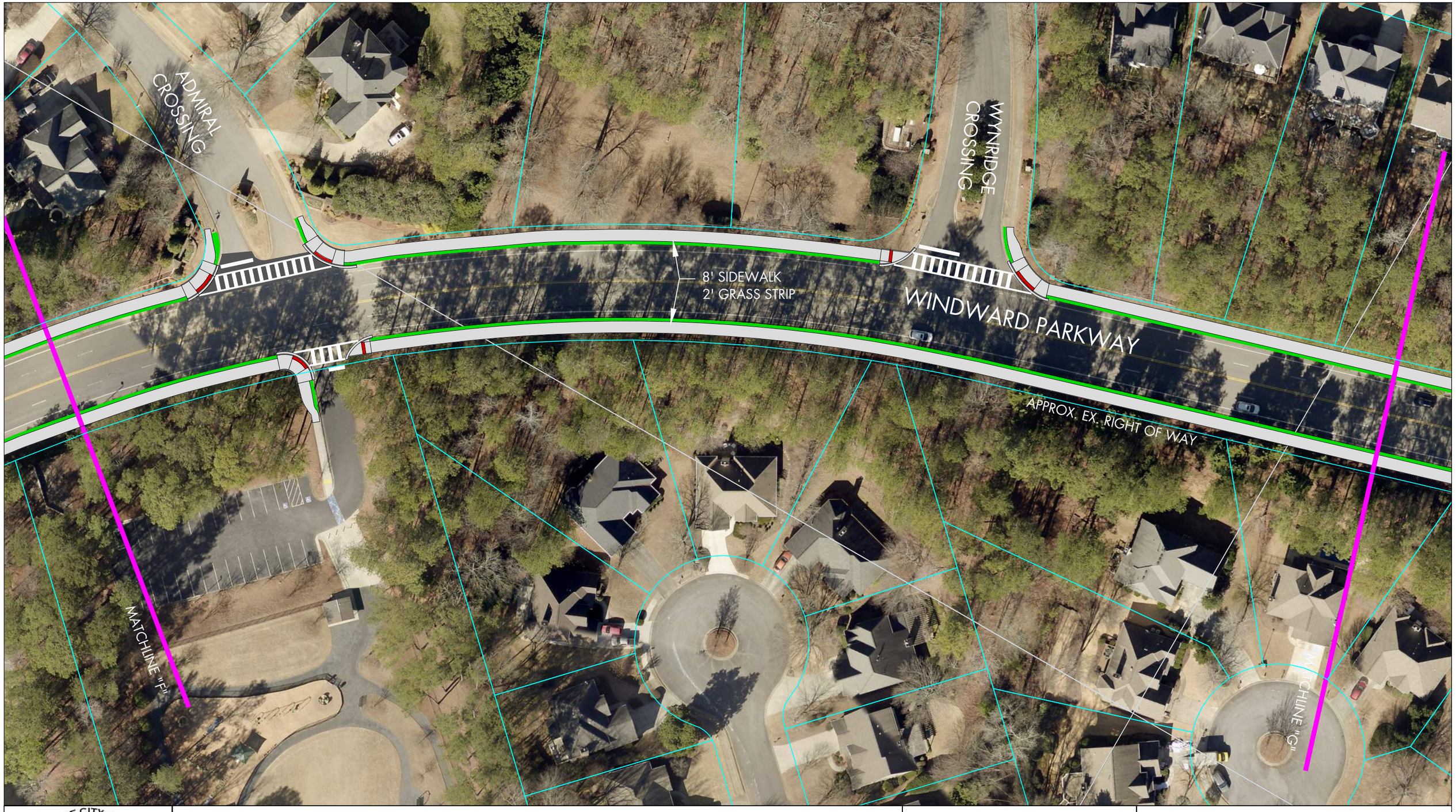

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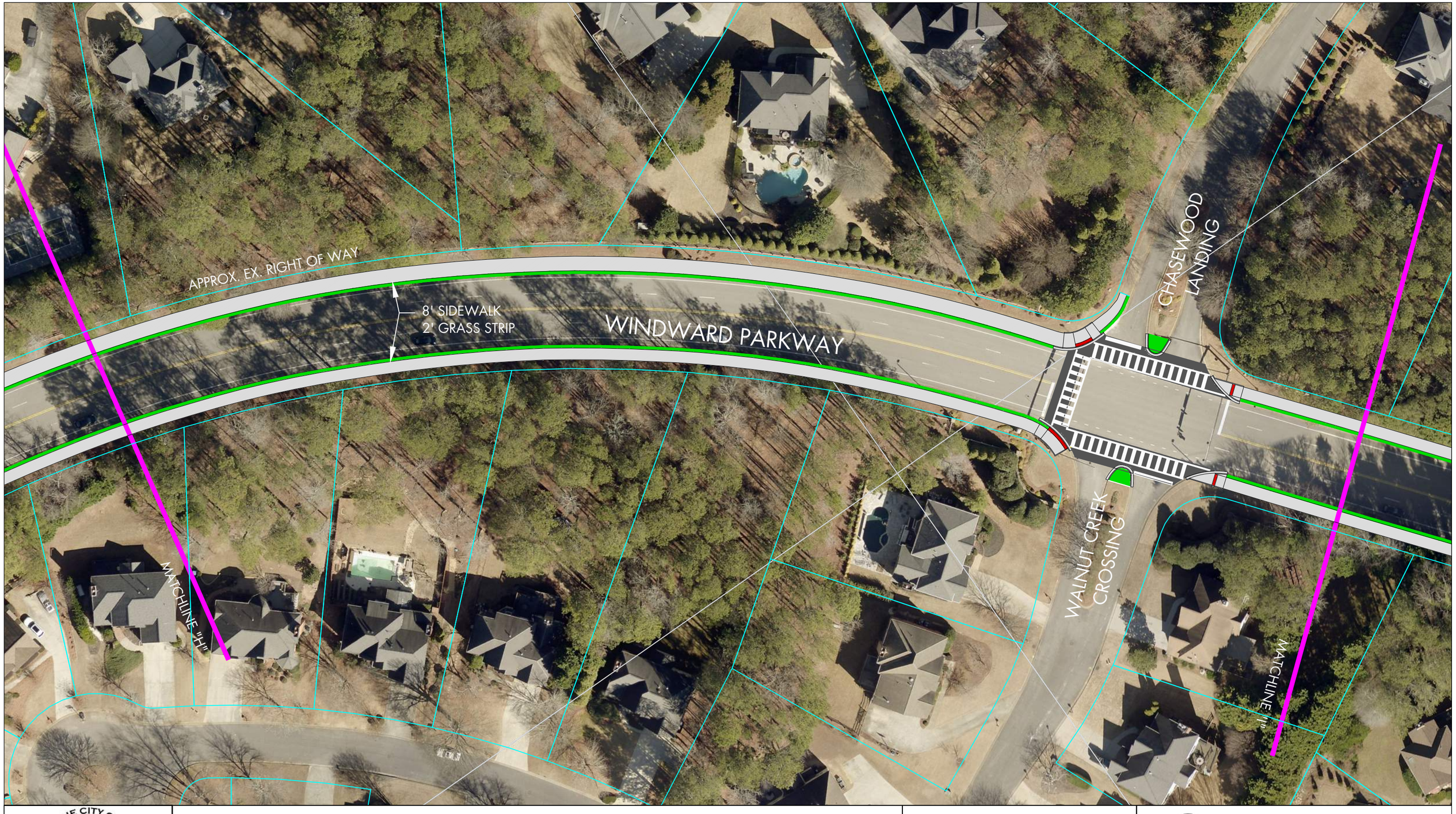

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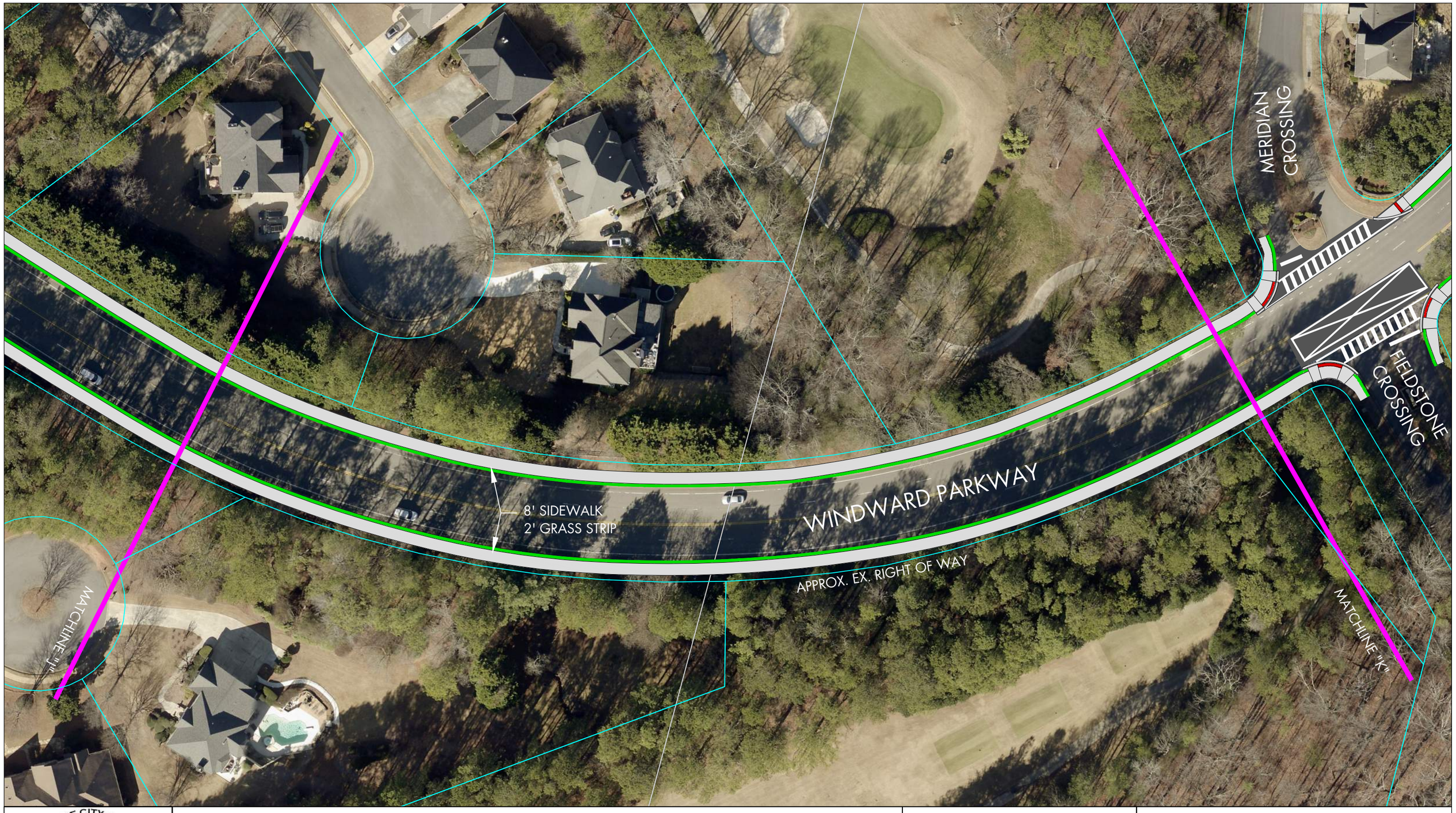

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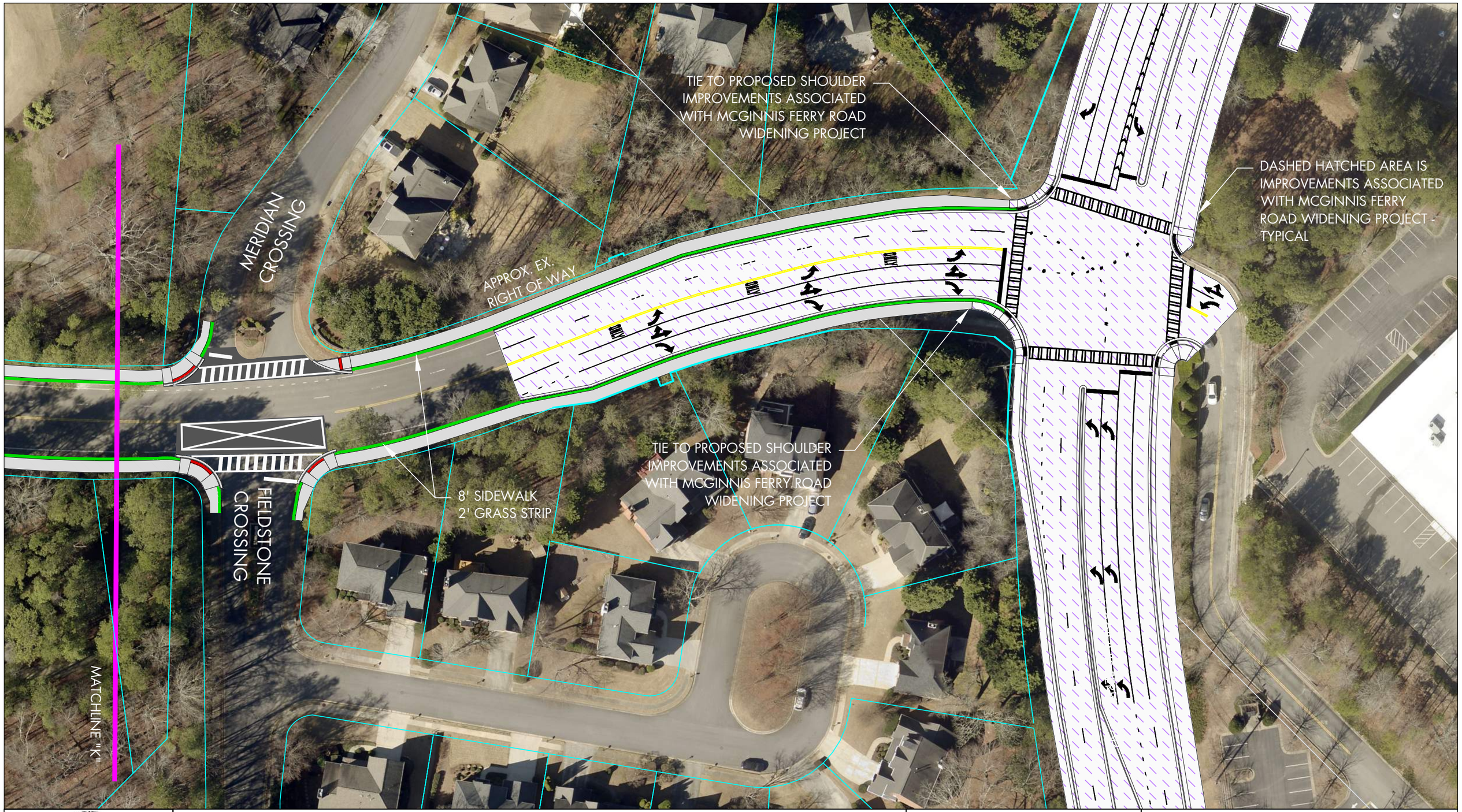

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You Are Here

Alpha Loop

- Existing (6.7 Mi)
- Under Construction
- In Design
- Planned Route

4.7 Mi

- Big Creek Greenway
- Lakeview Trail
- Connection to Greenway
- Parking
- Restroom

N W E S

0 250 500 1,000 1,500 2,000

Feet

City Council Planning Retreat
STAFF REPORT

Department: Administration
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Tax Allocation District #3 Negotiations

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

There will be a discussion regarding future negotiations for TAD #3.

ALTERNATIVES:

ATTACHMENTS:

1. Alpharetta TAD 3 Certification Packet

Docusign Envelope ID: B240D664-AC5D-4AB7-B70A-F630B9A917CD

FULTON COUNTY BOARD OF ASSESSORS

Pamela Smith, Chair
Lee Morris, Vice-Chair
Michael Fitzgerald
Melinda Kaplan
Edward London

Roderick Conley, AAS, RES, GCA
Chief Appraiser

December 18, 2025

Frank O'Connell, State Revenue Commissioner
Georgia Department of Revenue
1800 Century Center Boulevard, NE
Atlanta, GA 30345-3205

Attn. Kenny Colson, Assistant Director, Tax Oversight
Local Government Services Division
4125 Welcome All Road, SW, Suite 701
Atlanta, GA 30349

Re: Certification of City of Alpharetta Tax Allocation District #3 (North Point Mall and Activity Center)

Dear Commissioner O'Connell:

Pursuant to O.C.G.A. 36-44-10, I hereby certify on behalf of the Fulton County Board of Assessors that the attached property information is true and correct based on the latest information available in the 2025 tax digest.

Please feel free to contact me at 404-612-6402 if you have any questions.

Respectfully,

Roderick Conley, Chief Appraiser

Pamela Smith

Pamela Smith, Chair

cc: Dr. Arthur Ferdinand, Fulton County Tax Commissioner
Lauren Shapiro, Alpharetta City Clerk

235 Peachtree Street, NE ♦ Atlanta, Georgia 30303 ♦ (404) 612-6440 ♦ www.fultonassessor.org
Suite 1100 – Commercial, Homestead, Field Book, GIS
Suite 1200 – Residential, Exempt Properties
Suite 1400 – Administration, Business Personal Property, Standards

FULTON COUNTY BOARD OF ASSESSORS
ALPHARETTA TAD #3 (NORTHPOINT MALL AND ACTIVITY CENTER) CERTIFICATION
DECEMBER 18, 2025

	YEAR	PARCEL ID	OWNER	ADDX NO.	STREET	SUFFIX	TAXDIST	LUC	CLASS	ACRES	FMV	TAXABLE VALUE
1	2025	12 239006090095	COMPASS LENDER LLC	0	WOOTEN	RD	10	300	I4	9.20	2,384,600	953,840
2	2025	12 249006540247	CENTRO WATT OPERATING	7461	NORTH POINT	PKWY	10A	373	C5	17.70	23,410,650	9,364,280
3	2025	12 249006540254	CWOP TWO MANSELL VERIZON LLC	7301	NORTH POINT	PKWY	10A	373	C3	1.34	1,919,300	992,680
4	2025	12 250006360479	RESURGENS PARK OWNERS ASSOCIATION INC	0	BEAVER CREEK	RD	10	300	C4	8.05	92,700	37,080
5	2025	12 250006360487	DOA REGENCY AFFILIATED LLC	0	BEAVER CREEK	RD	10	300	C3	0.75	8,700	3,480
6	2025	12 250006360495	CITY OF ALPHARETTA	0	BEAVER CREEK	RD	10	600	E1	0.35	20,100	0
7	2025	12 250006370338	MANSELL PLAZA LLC	7855	NORTH POINT	PKWY	10	3C3	C4	2.18	2,800,000	1,120,000
8	2025	12 250006370353	TONY S SPORTS GRILL INC	7955	MANSELL	RD	10	321	C4	2.69	2,559,800	1,023,920
9	2025	12 250006370395	COLE BN ALPHARETTA GA LLC	2365	MANSELL	RD	10	321	C3	1.62	2,445,000	978,000
10	2025	12 250006370403	CORONADO TOWER LLC	2335	MANSELL	RD	10	321	C3	1.55	1,900,000	760,000
11	2025	12 250006370411	CORONADO TOWER LLC	2335	MANSELL	RD	10	339	C3	0.35	287,600	115,040
12	2025	12 250006370429	URTH VENTURE LLC	2345	MANSELL	RD	10	321	C3	1.92	1,865,000	746,000
13	2025	12 250006370437	RESURGENS PARK OWNERS ASSOCIATION INC	0	MANSELL	RD	10	300	C3	1.49	80,500	32,200
14	2025	12 250006370510	PPF AMLI MANSELL ROAD FRONTAGE LLC	0	RESURGENS PARK	PL	10	300	C4	2.86	1,390,000	556,000
15	2025	12 250006370528	PPF AMLI MANSELL ROAD FRONTAGE LLC	0	RESURGENS PARK	PL	10	300	C4	2.22	1,019,000	407,600
16	2025	12 250006380287	MDC COAST 17 LLC	7731	NORTHPOINT	PKWY	10A	345	C4	5.23	12,414,100	4,965,640
17	2025	12 250006380345	GREATER ATLANTA HOTEL LLC	7895	NORTH POINT	PKWY	10A	252	C4	3.59	7,844,000	3,205,200
18	2025	12 250006540211	SMGA LLC	7491	NORTH POINT	PKWY	10A	345	C4	5.98	13,443,400	5,377,360
19	2025	12 250006550228	ORIGINAL GEORGIA FAMILY COMPANY INC THE	7601	NORTH POINT	PKWY	10	374	C3	0.91	1,436,000	574,400
20	2025	12 250006550236	CENTRO WATT OPERATING	7660	NORTH POINT	PKWY	10A	344	C5	12.36	6,075,900	2,430,360
21	2025	12 250006550269	7800 NORTH POINT PKWY LLC	7800	EASTSIDE	DR	10	325	C3	1.31	3,050,900	1,220,360
22	2025	12 250006550293	CENTRO WATT OPERATING	7631	POINT	PKWY	10A	344	C5	11.68	15,301,750	6,120,720
23	2025	12 250006550312	CENTRO WATT OPERATING	0	NORTH POINT	PKWY	10	300	C3	0.03	9,100	3,640
24	2025	12 250006550368	MANSELL NORTH POINT L L C	7925	MANSELL	RD	10A	321	C4	2.10	2,814,800	1,125,920
25	2025	12 250006550541	STORE MASTER FUNDING III LLC	7730	NORTH POINT	PKWY	10A	364	C3	1.51	7,625,500	3,050,200
26	2025	12 250006560243	ARC CAFEUSA001 LLC	2310	MANSELL	RD	10	325	C3	1.15	1,615,000	646,000
27	2025	12 250006560250	FAMILY INVESTMENT GROUP LLC	7900	NORTH POINT	PKWY	10	373	C3	1.35	2,084,700	833,880
28	2025	12 250006560441	LINGER ESTATES LLC	2375	MANSELL	RD	10	373	C3	1.77	1,614,600	645,840
29	2025	12 250006560458	RESURGENS PARK OWNERS ASSOCIATION INC	0	BEAVER CREEK	RD	10	300	C3	1.66	35,800	14,320
30	2025	12 250006560508	CITY OF ALPHARETTA	0	MANSELL	RD	10	600	E1	0.10	1,400	0
31	2025	12 251006360097	CITY OF ALPHARETTA	0	BIG CREEK		10A	600	E1	14.78	111,700	0
32	2025	12 260007000123	REEP RTL NPM GA LLC	5000	NORTH POINT	DR	10A	346	C5	18.09	8,200,000	3,280,000

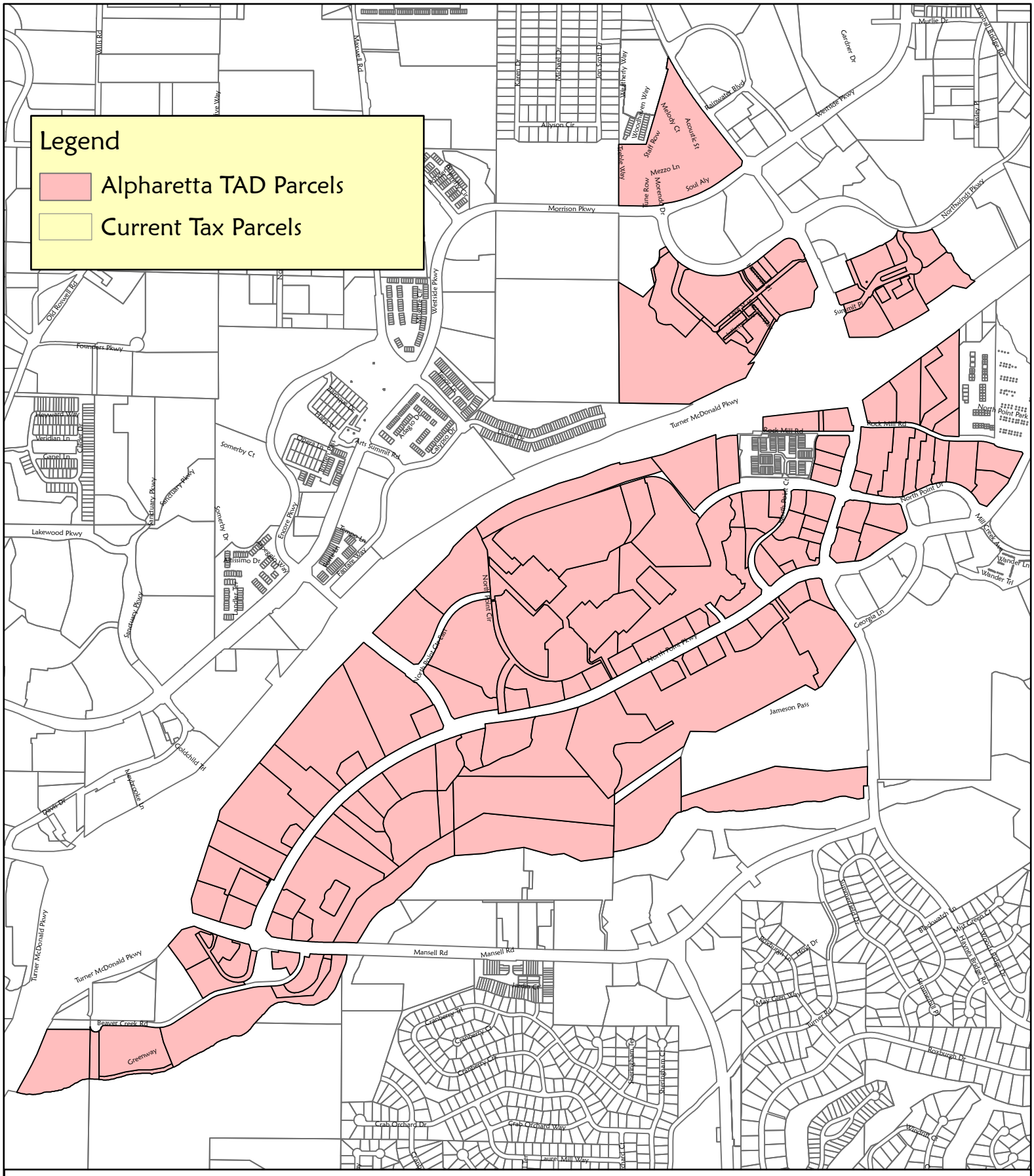
	YEAR	PARCEL ID	OWNER	ADDX NO.	STREET	SUFFIX	TAXDIST	LUC	CLASS	ACRES	FMV	TAXABLE VALUE
33	2025	12 260107000015	REEP RTL NPM GA LLC	0	ROCK MILL	RD	10A	300	C4	5.74	77,500	31,000
34	2025	12 261006870276	ALPHA LAND PARTNERS LLC	6800	NORTHPOINT	PKWY	10A	373	C4	4.60	3,600,000	1,440,000
35	2025	12 261006870292	BLUE VENTURES LLC	7000	NORTH POINT	PKY	10A	332	C4	2.90	3,093,100	1,237,240
36	2025	12 261006870326	WACHOVIA BANK OF GEORGIA	7001	NORTH POINT	PKWY	10A	351	C3	1.42	1,951,700	780,680
37	2025	12 261006870334	MANSELL CROSSING LLC ET AL	7131	NORTH POINT	PKWY	10A	344	C5	13.23	15,900,000	6,360,000
38	2025	12 261006870458	BRI 1870 NORTH POINT LLC	100	NORTH POINT CENTER E		10A	3A4	C4	6.19	19,300,000	7,720,000
39	2025	12 261006870466	BRI 1870 NORTH POINT LLC	200	NORTH POINT CENTER E		10A	3A4	C4	7.72	20,850,000	8,340,000
40	2025	12 261006870474	BRI 1870 NORTH POINT LLC	0	NORTH POINT	PKY	10A	300	C4	2.28	12,300	4,920
41	2025	12 261006870482	CITY OF ALPHARETTA THE	0	NORTH POINT	PKY	10A	600	E1	11.86	64,000	0
42	2025	12 261006870490	BRI 1870 NORTH POINT LLC	555	NORTH POINT CENTER E		10A	3A4	C4	9.83	11,469,150	4,587,680
43	2025	12 261006870508	BRI 1870 NORTH POINT LLC	333	NORTH POINT CENTER E		10A	3A4	C4	8.67	8,500,000	3,400,000
44	2025	12 261006880341	VON MAUR INC	4000	NORTH POINT	PL	10A	346	C4	8.23	3,800,000	1,520,000
45	2025	12 261006880358	REEP RTL NPM GA LLC	4500	NORTH POINT	PL	10A	364	C4	4.79	6,200,000	2,480,000
46	2025	12 261006880440	REEP RTL NPM GA LLC	1000	NORTH POINT	PKWY	10A	341	C5	24.20	61,000,600	26,918,360
47	2025	12 261007010435	DILLARD DEPARTMENT STORES INC	1000	NORTH POINT	PKY	10A	346	C4	6.64	9,000,000	3,600,000
48	2025	12 261007020384	ALPHA Z-BOY PARTNERS, LLC	6751	NORTH POINT	PKY	10A	373	C3	1.22	2,443,600	977,440
49	2025	12 261007020392	HOLLYWOOD CAMARILLO PARTNERS L P	6731	NORTH POINT	PKWY	10A	373	C3	1.70	7,680,700	3,072,280
50	2025	12 261007020400	HUBERT PROP LLLP	6551	NORTH POINT	PKWY	10A	373	C4	2.04	1,947,400	778,960
51	2025	12 261007020418	AMERICAN PRIDE BANK	6503	NORTH POINT	PKWY	10A	351	C3	1.33	3,359,200	1,343,680
52	2025	12 262006550173	JK NORTH POINT LLC	7500	NORTH POINT	PKWY	10A	254	C4	4.64	4,647,000	1,858,800
53	2025	12 262006550181	NORTH POINT VILLAGE I LLC	7300	NORTH POINT	PKWY	10A	344	C4	5.16	14,837,200	5,934,880
54	2025	12 262006560164	CITY OF ALPHARETTA	0	MANSELL	RD	10	699	E1	8.54	6,148,800	0
55	2025	12 262006860093	THOMAS L M JR	0	MAXWELL	RD	10	300	C4	3.35	7,300	2,920
56	2025	12 262006860192	CITY OF ALPHARETTA	0	MANSELL	RD	10	600	E1	12.80	691,200	0
57	2025	12 262006860200	CITY OF ALPHARETTA THE	0	NORTH POINT	PKY	10A	600	E1	19.70	39,400	0
58	2025	12 262006860390	CITY OF ALPHARETTA	0	NORTH POINT	PKWY	10	600	E1	8.70	4,698,000	0
59	2025	12 262006860416	WIGGINS W B JR	0	NORTH POINT	PKWY	10A	800	C4	2.25	322,600	129,040
60	2025	12 262006861364	WIGGINS W B JR	7300	NORTH POINT	PKWY	10A	374	C4	2.45	6,634,900	2,653,960
61	2025	12 262006861372	WIGGINS W B JR	115	NORTH POINT	PKWY	10A	344	C4	2.04	4,525,300	1,810,120
62	2025	12 271007450325	BROCK BUILT HOMES LLC	0	HAYNES BRIDGE	RD	10A	300	R5	10.14	7,300,800	7,128,000
63	2025	12 271007520697	DEVELOPMENT AUTHORITY OF ALPHARETTA	4115	LAKE	ST	10A	88X	C4	4.96	98,518,800	19,703,760
64	2025	12 271007520705	LWV TPA GA 400 LLC	0	LAKEVIEW	PKWY	10A	320	C3	0.46	197,500	79,000

	YEAR	PARCEL ID	OWNER	ADDX NO.	STREET	SUFFIX	TAXDIST	LUC	CLASS	ACRES	FMV	TAXABLE VALUE
65	2025	12 271007520713	TOLL SOUTHEAST LP COMPANY INC	0	LAKEVIEW	PKWY	10A	300	C3	1.00	271,200	108,480
66	2025	12 271007520721	LWV TPA GA 400 LLC	0	LAKEVIEW	PKWY	10A	320	C3	0.13	152,100	60,840
67	2025	12 271007520739	LWV TPA GA 400 LLC	0	LAKEVIEW	PKWY	10A	320	C3	0.02	19,560	7,840
68	2025	12 271007520747	TOLL SOUTHEAST LP COMPANY INC	0	LAKEVIEW	PKWY	10	100	R3	0.12	1,600	640
69	2025	12 272007430374	HPTMI II PROPERTIES TRUST	1325	NORTH POINT	DR	10A	252	C4	6.00	7,785,500	3,190,120
70	2025	12 272007430416	REEP RTL NPM GA LLC	6000	NORTH POINT	CIR	10A	346	C5	10.04	7,528,100	3,011,240
71	2025	12 272007430432	REEP RTL NPM GA LLC	0	NORTH POINT	DR	10A	339	C4	5.00	2,850,000	1,140,000
72	2025	12 272007430440	BRI 1870 NORTH POINT LLC	0	NORTH POINT	PKY	10A	300	C4	3.90	52,700	21,080
73	2025	12 272007440514	DEVELOPMENT AUTHORITY OF ALPHARETTA	2271	LAKEVIEW	PKWY	10A	88O	U4	4.97	45,216,300	0
74	2025	12 272007440530	LWV TPA GA 400 LLC	2265	LAKEVIEW	PKWY	10A	300	C3	1.05	23,000	9,200
75	2025	12 272007440548	LWV TPA GA 400 LLC	2295	LAKEVIEW	PKWY	10A	300	C3	0.26	135,900	54,360
76	2025	12 272007440555	LWV TPA GA 400 LLC	0	LAKEVIEW	PKWY	10A	300	C5	27.05	3,002,100	1,200,840
77	2025	12 272007440779	LWV TPA GA 400 LLC	0	LAKEVIEW	PKWY	10A	300	C4	6.47	1,746,600	698,640
78	2025	12 272007440787	LWV TPA GA 400 LLC	0	LAKEVIEW	PKWY	10A	320	C3	1.97	1,451,900	580,760
79	2025	12 272007440795	LWV TPA GA 400 LLC	0	LAKEVIEW	PKWY	10A	320	C3	1.62	650,000	260,000
80	2025	12 272007441488	TOLL SOUTHEAST LP COMPANY INC	0	LAKEVIEW	PKWY	10	100	R3	0.72	9,900	3,960
81	2025	12 272007540305	BRE/ESA P PORTFOLIO LLC	1950	ROCK MILL	RD	10	255	C3	1.99	4,886,300	1,954,520
82	2025	12 272007540313	BRE/ESA P PORTFOLIO LLC	0	ROCK MILL	RD	10	300	C3	0.23	332,400	132,960
83	2025	12 272007540321	HAYNES ROCK LLC	11190	HAYNES BRIDGE	RD	10A	349	C3	1.32	1,483,000	593,200
84	2025	12 272007540453	10885 HAYNES BRIDGE ROAD LLC	10885	HAYNES BRIDGE	RD	10A	373	C3	1.54	1,616,900	646,760
85	2025	12 272007540461	WRE GRIFFIN I LLC	10905	HAYNES BRIDGE	RD	10A	349	C3	0.89	976,200	390,480
86	2025	12 272007540487	BANGSIK & SHOOKJA REVOCABLE LIVING TRUST	10920	HAYNES BRIDGE	RD	10A	374	C3	1.49	3,154,100	1,261,640
87	2025	12 272007540495	BFC PROPERTIES INC ET AL	10910	HAYNES BRIDGE	RD	10A	325	C3	1.03	1,400,000	560,000
88	2025	12 272007540503	GREENE HOGG NP I LLC	10900	HAYNES BRIDGE	RD	10A	351	C3	1.17	3,100,000	1,240,000
89	2025	12 273007020355	NPMC RETAIL LC	6500	NORTH POINT	PKWY	10A	321	C4	6.25	5,200,000	2,080,000
90	2025	12 273007020363	NPMC RETAIL LC	6500	NORTH POINT	PKY	10A	344	C5	41.40	58,500,000	23,400,000
91	2025	12 273007410119	SUN TRUST BANK ATL	6499	NORTH POINT	PKWY	10A	351	C3	1.37	1,489,300	595,720
92	2025	12 273007410325	NPMC RETAIL LC	6304	NORTH POINT	PKWY	10A	351	C3	1.14	1,200,000	480,000
93	2025	12 273007410333	NPMC RETAIL LC	6360	NORTH POINT	PKWY	10A	321	C3	1.05	1,100,000	440,000
94	2025	12 273007410341	NPMC RETAIL LC	6400	NORTH POINT	PKY	10A	325	C3	1.50	2,500,000	1,000,000
95	2025	12 273007420175	BRI 1870 NORTH POINT LLC	0	NORTH POINT	DR	10A	300	C4	3.50	47,300	18,920
96	2025	12 273007420258	BRI 1870 NORTH POINT LLC	0	NORTH POINT	CT	10A	300	C3	1.06	14,300	5,720

	YEAR	PARCEL ID	OWNER	ADDX NO.	STREET	SUFFIX	TAXDIST	LUC	CLASS	ACRES	FMV	TAXABLE VALUE
97	2025	12 273007420316	NPMC RETAIL LC	6250	NORTH POINT	PKWY	10A	373	C3	1.75	2,328,300	931,320
98	2025	12 273007420381	SWANN INVESTMENTS L P	310	NORTH POINT	PKY	10A	373	C3	1.55	3,412,600	1,765,000
99	2025	12 273007420399	REEP RTL NPM GA LLC	2000	NORTH POINT	CIR	10A	346	C3	1.30	5,400,000	2,160,000
100	2025	12 273007420415	WALES GEORGIA REAL ESTATE LLC	380	NORTH POINT	PKY	10A	373	C4	2.18	3,550,000	1,420,000
101	2025	12 273007420423	COLE CP ALPHARETTA GA LLC	6301	NORTH POINT	PKY	10A	321	C3	1.37	2,025,800	810,320
102	2025	12 273007420431	REEP RTL NPM GA LLC	1000	NORTH POINT	PKWY	10A	999	C5	15.67	4,262,200	1,704,880
103	2025	12 273007430265	BRE LQ PROPERTIES LLC	1350	NORTH POINT	CT	10A	254	C4	3.10	6,424,000	2,569,600
104	2025	12 273007540212	ALPHA LAND PARTNERS LLC	10830	HAYNES BRIDGE	RD	10A	325	C3	0.88	1,271,800	508,720
105	2025	12 273007540220	PRAN HAYNES BRIDGE LLC	10890	HAYNES BRIDGE	RD	10A	321	C3	1.91	2,250,900	900,360
106	2025	12 273007540238	D & D INVESTMENT ASSOCIATES LLLP	1100	NORTH POINT	DR	10A	325	C3	0.82	1,272,000	508,800
107	2025	12 273007540246	ANSLEY INVESTMENT PARTNERS L P	2355	NORTH POINT	CT	10A	325	C3	1.51	1,928,000	771,200
108	2025	12 273007540279	ALPHA LAND PARTNERS LLC	2500	NORTH POINT	CT	10A	321	C3	1.16	1,563,900	625,560
109	2025	12 273007540469	NRP ALPHARETTA SC LLC	6065	NORTH POINT	PKWY	10A	374	C4	2.93	2,798,300	1,119,320
110	2025	12 273007550138	DAYTON HUDSON CORP	6000	NORTH POINT	PKWY	10	345	C5	10.84	10,670,000	4,268,000
111	2025	12 273007550187	BP NORTHPOINT LLC	6085	NORTH POINT	PKY	10A	325	C3	1.80	2,596,700	1,038,680
112	2025	12 273007550286	NPMC RETAIL LC	0	NORTH POINT	CT	10A	800	C3	1.26	34,000	13,600
113	2025	12 273007550294	NPMC RETAIL LC	6010	NORTH POINT	PKWY	10A	374	C3	1.46	2,400,000	960,000
114	2025	12 273007550302	NPMC RETAIL LC	6110	NORTH POINT	PKWY	10A	374	C3	1.60	1,600,000	640,000
115	2025	12 273007550443	ALPHA LAND PARTNERS LLC	10830	HAYNES BRIDGE	RD	10A	325	C3	0.69	1,198,700	479,480
116	2025	12 273007550450	NRP ALPHARETTA SC LLC	10800	HAYNES BRIDGE	RD	10A	321	C3	0.52	2,998,900	1,199,560
117	2025	12 273007550476	NRP ALPHARETTA SC LLC	6055	NORTH POINT	PKWY	10A	374	C3	0.36	2,240,000	896,000
118	2025	12 274007400449	CITY OF ALPHARETTA	0	MANSELL	RD	10A	600	E1	15.12	870,900	0
119	2025	12 274007400464	CITY OF ALPHARETTA THE	900	HAYNES BRIDGE	RD	10A	600	E1	9.87	568,500	0
120	2025	12 285007520713	NORTHWIND SUMMIT DEVELOPMENT L P	0	HAYNES BRIDGE	RD	10	320	C4	3.17	1,575,300	630,120
121	2025	12 285007520721	P&L SUMMIT BCI LP	0	HAYNES BRIDGE	RD	10	300	C3	0.30	68,500	27,400
122	2025	12 285007520846	P & L SUMMIT BCI L P	0	SUMMIT	PL	10A	374	C3	0.00	1,151,500	460,600
123	2025	12 285007520853	P & L SUMMIT BCI L P	0	SUMMIT	PL	10A	374	C1		974,500	389,800
124	2025	12 285007530688	AGANWKH LLC	0	HAYNES BRIDGE	RD	10	300	C3	0.93	901,000	360,400
125	2025	12 285007530753	P&L SUMMIT BCI L P	0	HAYNES BRIDGE	RD	10A	300	C4	4.60	2,069,900	827,960
126	2025	12 285007530761	NORTHWINDS SUMMIT L P	0	HAYNES BRIDGE	RD	10A	320	C4	3.33	2,234,500	893,800
127	2025	12 285007530811	TOLL SOUTHEAST LP COMPANY INC	0	LAKEVIEW	PKWY	10A	300	C4	3.39	916,000	366,400
128	2025	12 285007530829	LWV TPA GA 400 LLC	0	LAKEVIEW	PKWY	10A	320	C3	0.49	223,200	89,280

FULTON COUNTY BOARD OF ASSESSORS
ALPHARETTA TAD #3 (NORTHPOINT MALL AND ACTIVITY CENTER) CERTIFICATION
DECEMBER 18, 2025

	YEAR	PARCEL ID	OWNER	ADDX NO.	STREET	SUFFIX	TAXDIST	LUC	CLASS	ACRES	FMV	TAXABLE VALUE
129	2025	12 285007530837	LWV TPA GA 400 LLC	0	LAKEVIEW	PKWY	10A	320	C3	0.08	84,100	33,640
130	2025	12 285007980743	NORTHWINDS SUMMIT L P	0	HAYNES BRIDGE	RD	10A	300	C4	4.10	66,500	26,600
131	2025	12 285007980776	NORTHWINDS LAND LLC	3000	SUMMIT	PL	10	3A3	C3	0.37	3,560,130	1,424,040
132	2025	12 285007980784	NORTHWINDS LAND LLC	0	HAYNES BRIDGE	RD	10A	300	C3	0.62	175,200	70,080
133	2025	12 285007990700	PLMH NORTHWINDS LP	0	HAYNES BRIDGE	RD	10	300	C3	0.90	120,900	48,360
134	2025	12 285007990734	NORTHWINDS SUMMIT L P	0	HAYNES BRIDGE	RD	10	300	C4	2.44	31,100	12,440
135	2025	12 286007540230	CH RETAIL FUND I ATLANTA STONE WALK	970	NORTH POINT	DR	10	344	C4	2.12	5,282,000	2,112,800
136	2025	12 286007550247	CH RETAIL FUND I ATLANTA STONE WALK	5975	NORTH POINT	DR	10	320	C4	2.15	1,476,500	590,600
137	2025	12 286007550254	NEUSE INCORPORATED	10865	HAYNES BRIDGE	RD	10	351	C3	1.99	2,836,900	1,134,760
138	2025	12 286007970262	COLE JO ALPHARETTA GA LLC	965	NORTH POINT	DR	10A	373	C4	3.45	7,976,900	3,190,760
139	2025	12 286007970270	TRAMELL PROPERTIES LLC	955	NORTH POINT	DR	10A	373	C3	1.98	5,841,200	2,336,480
140	2025	12 286007970288	USR REAL ESTATE HOLDINGS LLC	945	NORTH POINT	DR	10A	373	C4	2.05	3,881,700	1,552,680
141	2025	12 286007970296	12915 HIGHWAY 9 LLC	935	NORTH POINT	DR	10A	373	C3	1.47	2,758,600	1,103,440
142	2025	12 286007970312	AVENUE 26 HOLDINGS LLC ET AL	975	NORTH POINT	DR	10	345	C4	4.63	8,651,000	3,460,400
143	2025	12 286007970338	NATIONAL RETAIL PROPERTIES LP	925	NORTH POINT	DR	10A	321	C4	2.79	3,549,000	1,419,600
144	2025	12 286007970346	YH ATLANTA GROUP LLC	915	NORTH POINT	PKY	10	325	C4	2.32	4,054,200	1,621,680
145	2025	12 286007970353	ATIVYA NP5865 LLC	5865	NORTH POINT	PKY	10A	3A3	C4	3.02	3,750,000	1,500,000
146	2025	12 286007981871	PICKLE & SOCIAL ALPHARETTA LLC	0	NORTH FULTON EXPWY		10	300	C4	2.45	608,300	243,320
147	2025	12 286007981889	PICKLE & SOCIAL ALPHARETTA LLC	0	NORTH FULTON EXPWY		10A	300	C4	3.80	942,900	377,160
148	2025	12 286007981897	FULTON COUNTY BOARD OF EDUCATION	0	NORTH FULTON EXPWY		10	398	E1	4.15	3,206,100	0
149	2025	12 286007981905	FULTON COUNTY BOARD OF EDUCATION	0	NORTH FULTON EXPWY		10	300	E1	1.69	608,400	0
150	2025	12 286007982648	FULTON COUNTY BOARD OF EDUCATION	0	NORTH FULTON EXPWY		10A	600	E1	2.38	857,100	0
										631.71	**746,674,540**	**261,219,600**


Legend
Alpharetta TAD Parcels
Current Tax Parcels
Morrison Pkwy
Turner McDonald Pkwy
Rock Mill Rd
North Point Dr
North Point Cir
North Point Pkwy
Northpoint Crescent
Jameson Pass
Georgia Ln
Mansell Rd
Beaver Creek Rd
Greenway
Crab Orchard Dr
Crab Orchard Way
Laurel Mill Way
Cranberry Ct
Cranberry Trl
Cranberry Cir
Cranberry Dr
Lakewood Pkwy
Sanctuary Pkwy
Somerby Ct
Somerby Dr
Encore Pkwy
Arts Summit Rd
Westside Pkwy
Founders Pkwy
Old Roswell Rd
Veridian Ln
Canal Ln
Veridian Way
Clarke Dr
Amissimo Dr
Allegro Dr
Calypso Dr
Primrose Dr
Primrose Ln
Tempera Ln
Fantasia Way
Overture Dr
Overture Ln
Overture Way
Summit Pl
Northwind Pkwy
Rainwater Blvd
Wendover Pkwy
Gardner Dr
Murrie Dr
Tamarack Trace Rd
Allyson Cir
Karen Dr
Michael Dr
Jon Vonn Dr
Woodland Glen Way
Heather Way
Staff Row
Tune Row
Mezzo Ln
Soul Aly
Melody Ct
Acoustic St
Moreno Dr
Mill Creek Ave
Wander Ln
Wander Trl
Georgia Ln
Shoal Point Cir
Northpoint Cir
Sinclair Pkwy
Mockingbird Ln
Goldchild Trl
Dove Dr
Turner McDonald Pkwy
Mansell Rd
Mansell Rd
Turner Rd
Roxburgh Dr
Roxburgh Ln
Blackwatch Ln
Mary Glen Way
Mary Glen Ct
Summerton Dr
Wyoming Bridge Rd
Wyoming Bridge Dr
Wyoming Bridge Ct
Windrift Ct
Cranberry Ln
Cranberry Ct
Cranberry Trl
Cranberry Cir
Cranberry Dr
Northumberland Ln
Northumberland Ct
Northumberland Trl
Northumberland Cir
Northumberland Dr
Crab Orchard Dr
Crab Orchard Way
Laurel Mill Way
Laurel Mill Ct
Laurel Mill Trl
Laurel Mill Cir
Laurel Mill Dr
Greenway
Beaver Creek Rd
Turner McDonald Pkwy
Alpharetta TAD #3
December 2025
Prepared by the
Fulton County Board of Assessor's
Geographical Information System Division
FULTON COUNTY
0 500 1,000 2,000 3,000
Feet

City Council Planning Retreat
STAFF REPORT

Department: Community Development
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Comprehensive Plan 2045 Preliminary Findings

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

Director of Community Development, Kathi Cook, will present the preliminary findings from the 2045 Comprehensive Plan Survey.

ALTERNATIVES:

ATTACHMENTS:

City Council Planning Retreat
STAFF REPORT

Department: Recreation, Parks & Cultural Services
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Parks Bond Project Updates

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

Wills Park
Recreation

- Project is under construction, substantial completion date is August 31, 2026, with all landscaping completed by April 27, 2027.
- Recent Milestones:
  - Erosion control, tree removal and clearing and grubbing complete.
  - Existing restroom and playground were demolished.
  - Storm drain installation complete.
  - Parking lot curb and gutter installation complete.
  - Restroom building foundations complete.
  - Wacky World retaining and seat walls complete and bioretention seat wall complete.
- Current activity:
  - Underground plumbing installation at restroom building
  - Grading of Wacky World Playground.
  - Grading and aggregate base installation in parking lot.
- Next Milestones:
  - Complete plumbing and electrical rough-in of restroom.
  - Complete wall, curbing and drainage at Wacky World.
  - Complete aggregate base and binder installation at parking lot.

Equestrian

- Project is under construction, substantial completion date is September 1, 2026, with all landscaping completed by April 27, 2027.

- Initial erosion control started in early January 2026.

Union Hill

- Work has not started.
- Anticipated start date is June 1, 2026.
- Anticipated completion date is December 31, 2026, with all landscaping completed by April 27, 2027.

Old Rucker

- Work has not started.
- Anticipated start date is September 1, 2026.
- Anticipated completion date is April 27, 2027.

Farmhouse

- Council awarded the design build contract in December 2025.
- Design/Build team has started the design.
- Currently there is not a start date for construction, but the current goal is for the work to be completed prior to the end of the year.
    1. Specific schedule of construction is dependent on receiving permits.
        - Fulton County Water/Sewer: Crossing over their existing sewer line
        - GDOT: Encroaching into their ROW
        - GA EPD: Encroaching into the 25' State Stream Buffer

Alpha Loop

- Roswell Street from Old Milton to Old Roswell Street – Completed
- Roswell street from Devore to Old Milton – Under Construction - Anticipated completion date April 30, 2026.
- Kingry Lane from Thompson Street to Old Milton – Under Construction - Anticipated completion date June 1, 2026
- Devore Road fronting Quick Trip – In the process of Acquiring ROW - Next step is to bid project for construction
- HBR to Encore (Alpha Link) – RFP for Design/Build
    1. Received 3 proposals
        - 2 cost proposals are competitive
        - Over budget, major contributing factors
            - Only able to work within a 20' buffer
            - Limited staging area
            - 25' tall bridge due to currently not being able to traverse through the parcel at the intersection of Encore and Fan Fare

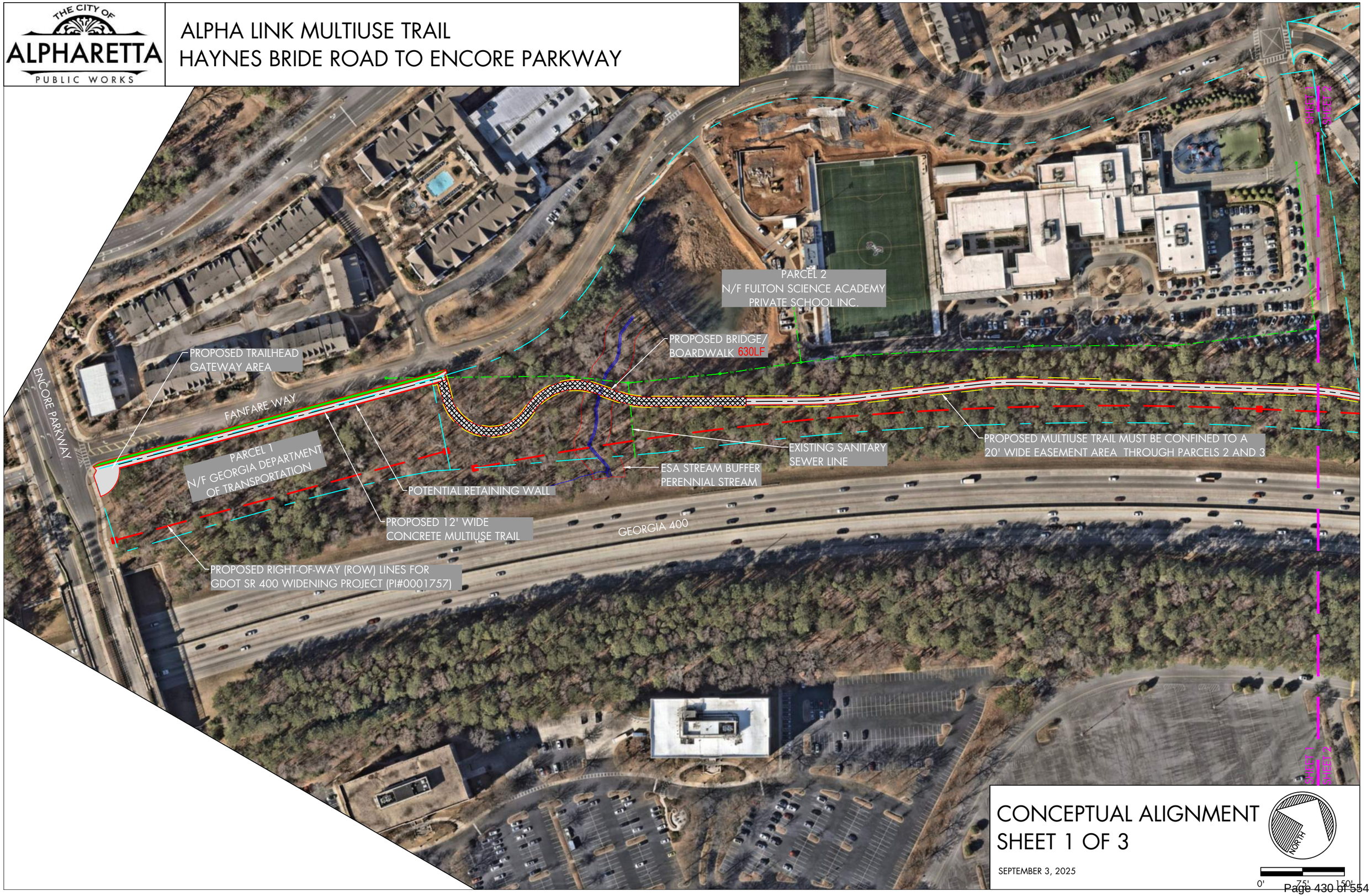
ALTERNATIVES:

ATTACHMENTS:

1. Alpha Link Concept
2. Alpha Link Conceptual Alignment-Alternative

THE CITY OF ALPHARETTA
PUBLIC WORKS

ALPHA LINK MULTIUSE TRAIL
HAYNES BRIDE ROAD TO ENCORE PARKWAY



CONCEPTUAL ALIGNMENT
SHEET 1 OF 3

SEPTEMBER 3, 2025

NORTH

0' 75' 150'

THE CITY OF ALPHARETTA
PUBLIC WORKS

ALPHA LINK MULTIUSE TRAIL
HAYNES BRIDE ROAD TO ENCORE PARKWAY

SHEET 1
SHEET 2
SHEET 3

PROPOSED MULTIUSE TRAIL MUST BE CONFINED TO A 20' WIDE EASEMENT AREA THROUGH PARCELS 2 AND 3

PROPOSED BRIDGE/ BOARDWALK 566LF

POTENTIAL SOUND BARRIER

PARCEL 3
N/F ARTISAN TOWNHOME ASSOCIATION INC.

PROPOSED BRIDGE/ BOARDWALK

PARCEL 4
N/F LWV TPA GA 400 LLC

ESA - OPEN WATER

EXISTING TRAIL SEGMENT

POTENTIAL OVERLOOK/ SEATING AREA

POTENTIAL RETAINING WALL

PROPOSED 12' WIDE 480LF CONCRETE MULTIUSE TRAIL

PROPOSED RIGHT-OF-WAY (ROW) LINES FOR GDOT SR 400 WIDENING PROJECT (PI#0001757)

POTENTIAL BRIDGE TO MARTA TRANSIT STATION

SHEET 1
SHEET 2
SHEET 2
SHEET 3

CONCEPTUAL ALIGNMENT
SHEET 2 OF 3

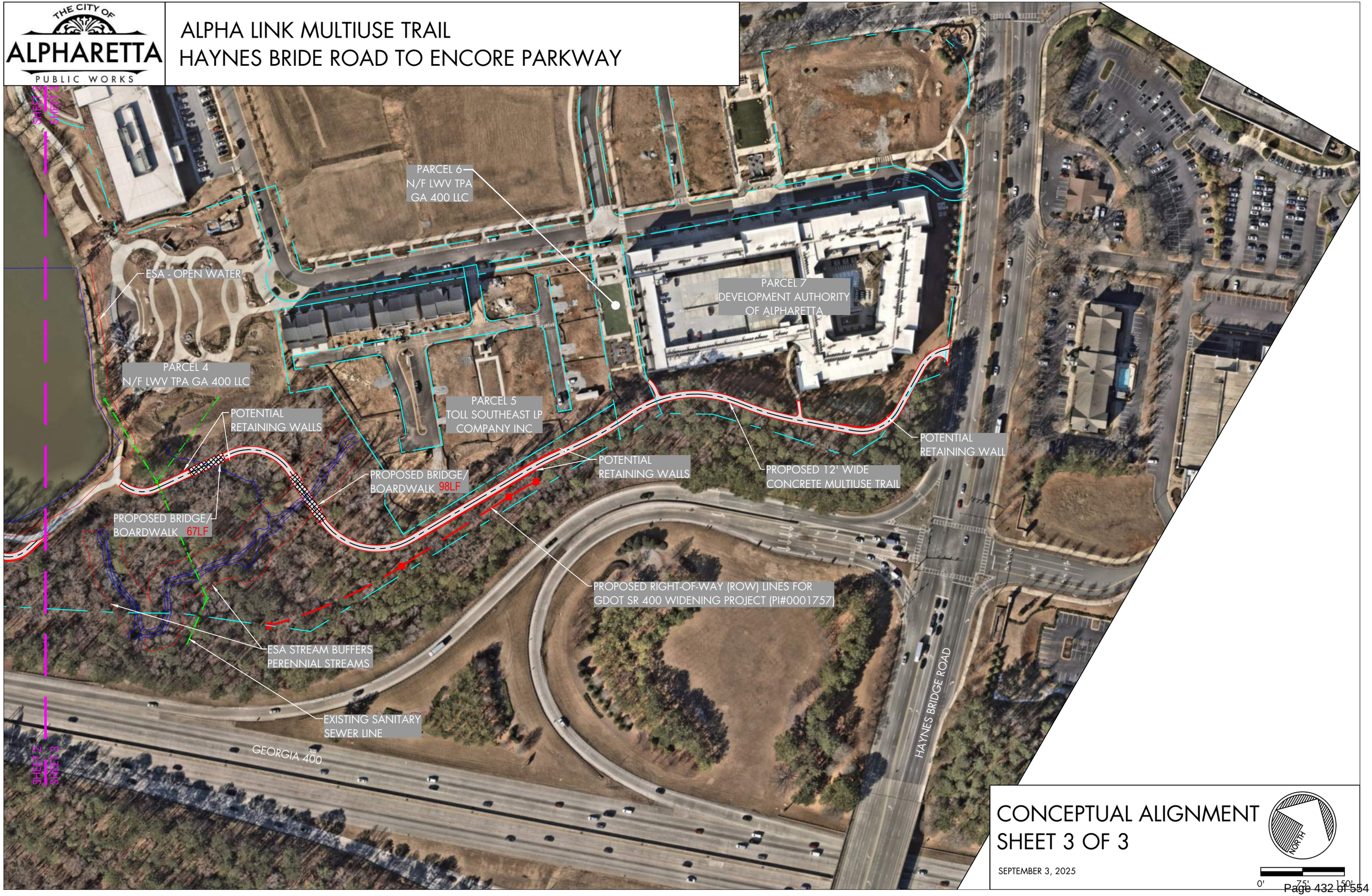
SEPTEMBER 3, 2025

NORTH

0' 75' 150'

THE CITY OF ALPHARETTA
PUBLIC WORKS

ALPHA LINK MULTIUSE TRAIL
HAYNES BRIDE ROAD TO ENCORE PARKWAY

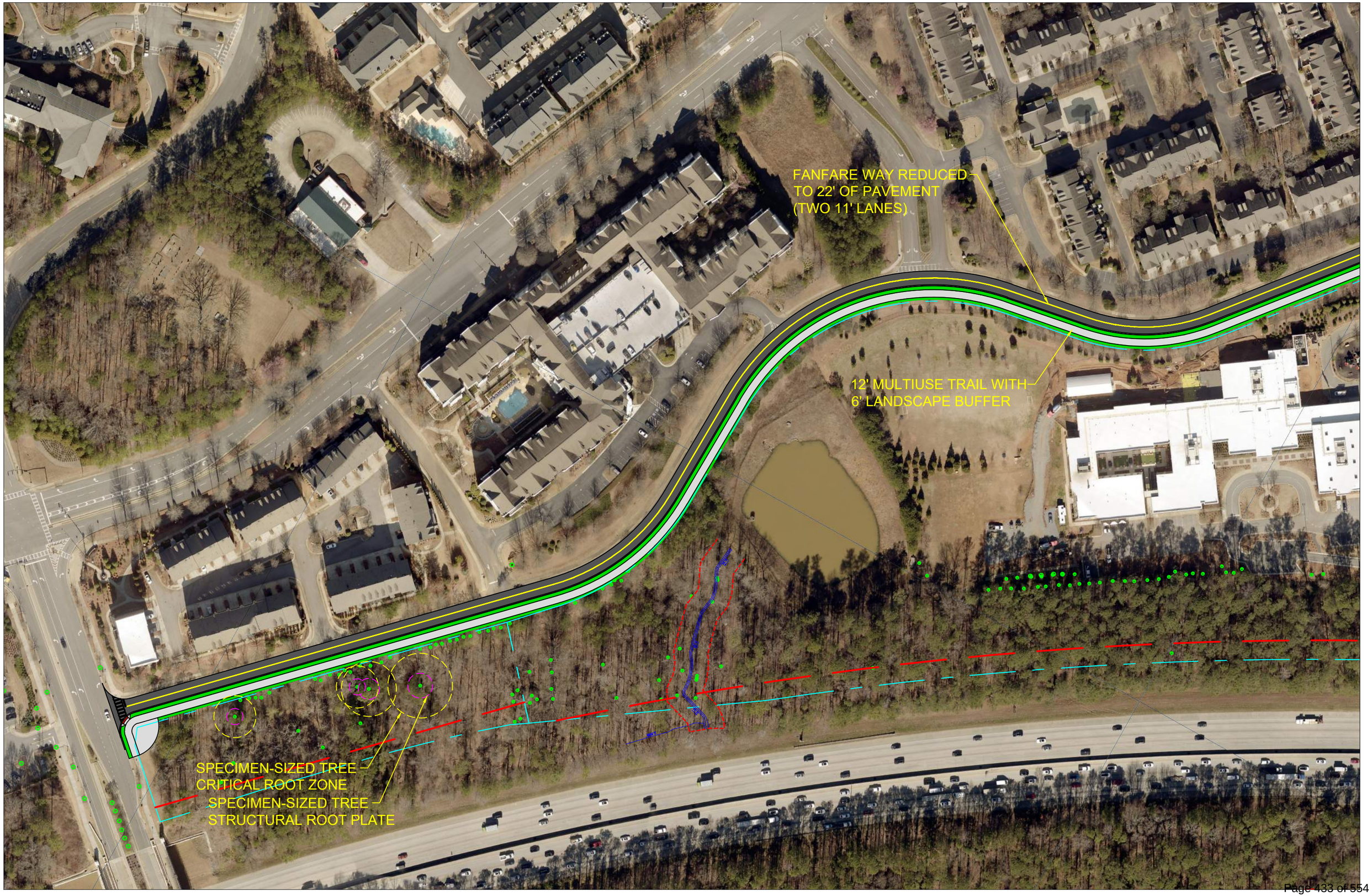


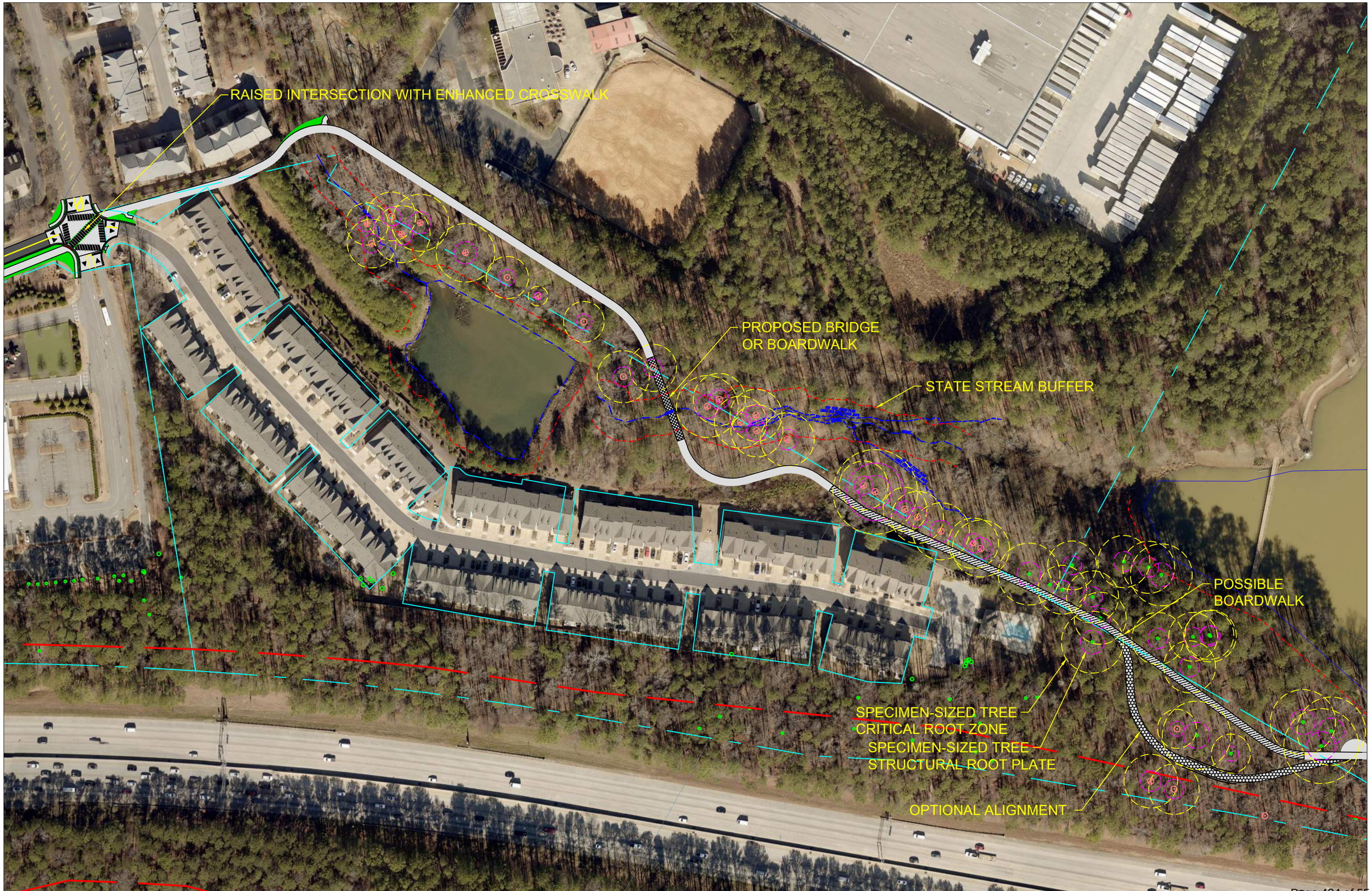
CONCEPTUAL ALIGNMENT
SHEET 3 OF 3

SEPTEMBER 3, 2025

NORTH

0' 75' 150'


FANFARE WAY REDUCED
TO 22' OF PAVEMENT
(TWO 11' LANES)
12' MULTIUSE TRAIL WITH
6' LANDSCAPE BUFFER
SPECIMEN-SIZED TREE
CRITICAL ROOT ZONE
SPECIMEN-SIZED TREE
STRUCTURAL ROOT PLATE


RAISED INTERSECTION WITH ENHANCED CROSSWALK
PROPOSED BRIDGE
OR BOARDWALK
STATE STREAM BUFFER
POSSIBLE
BOARDWALK
SPECIMEN-SIZED TREE
CRITICAL ROOT ZONE
SPECIMEN-SIZED TREE
STRUCTURAL ROOT PLATE
OPTIONAL ALIGNMENT

PROPOSED
RETAINING WALL
PROPOSED BRIDGE
OR BOARDWALK
PROPOSED BRIDGE
OR BOARDWALK
SPECIMEN-SIZED TREE
CRITICAL ROOT ZONE
STATE STREAM BUFFER
SPECIMEN-SIZED TREE
STRUCTURAL ROOT PLATE

City Council Planning Retreat
STAFF REPORT

Department: Administration
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Alpha Loop Long Term Plan

STAFF RECOMMENDATION:

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:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

The Alpha Loop has a plan that is being implemented now with some small sections in the area of Kingry Lane, Devore Road and Marietta Street. After that, the Alpha Link to connect to Encore Parkway is being explored. A member of City Council desires to discuss plans beyond that with connections and spurs.

ALTERNATIVES:

ATTACHMENTS:

1. Alpha Loop Map v10
2. Alpha Link Concept - 2025 09 03 - Internal (1)
3. Alpha Loop Long Term Plan

You Are Here

Alpha Loop

- Existing (6.7 Mi)
- Under Construction
- In Design
- Planned Route

4.7 Mi

- Big Creek Greenway
- Lakeview Trail
- Connection to Greenway
- Parking
- Restroom

N W E S

0 250 500 1,000 1,500 2,000

Feet

THE CITY OF
ALPHARETTA
PUBLIC WORKS

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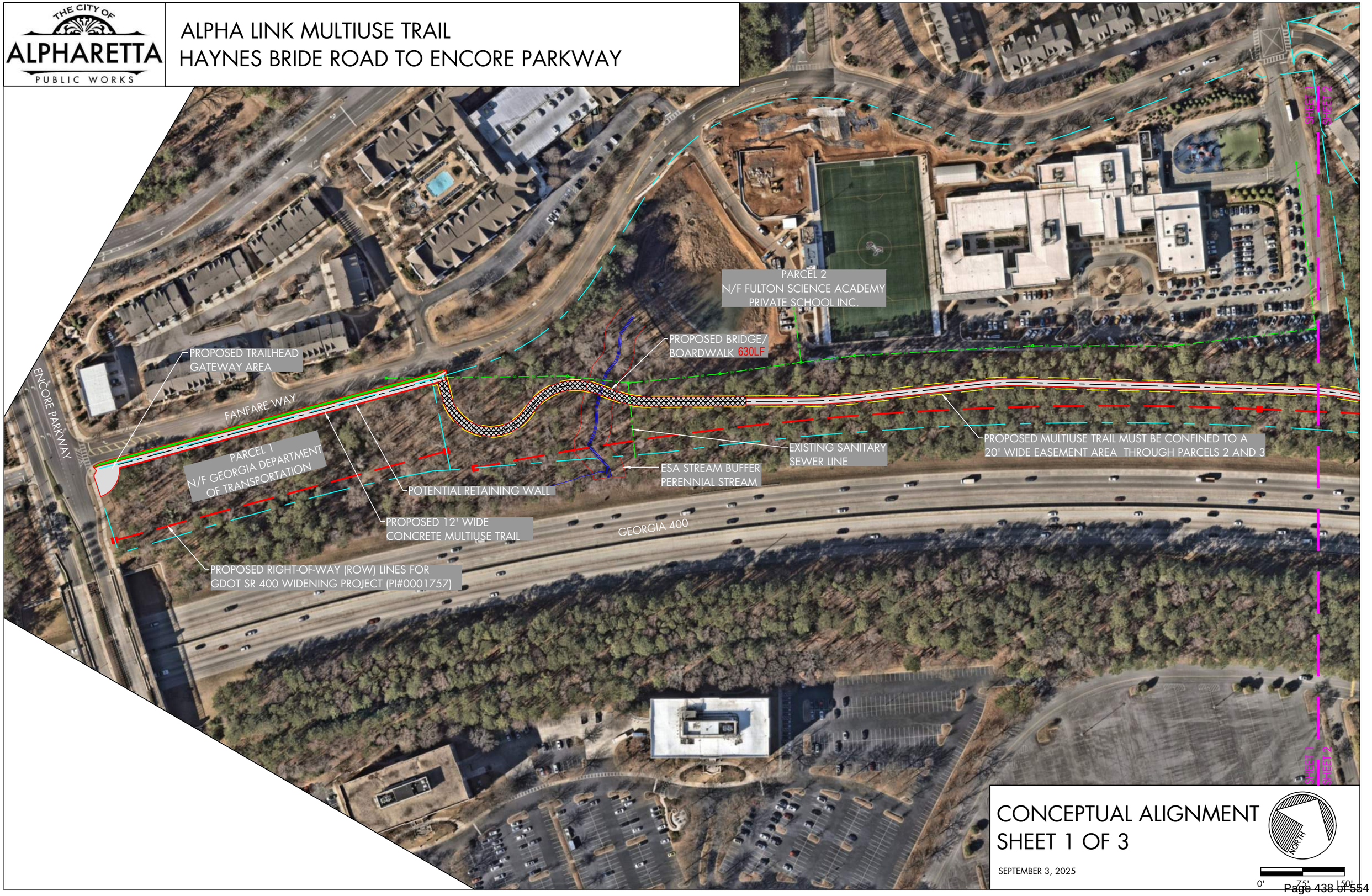

CONCEPTUAL ALIGNMENT
SHEET 1 OF 3

SEPTEMBER 3, 2025

NORTH

0' 75' 150'

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PUBLIC WORKS

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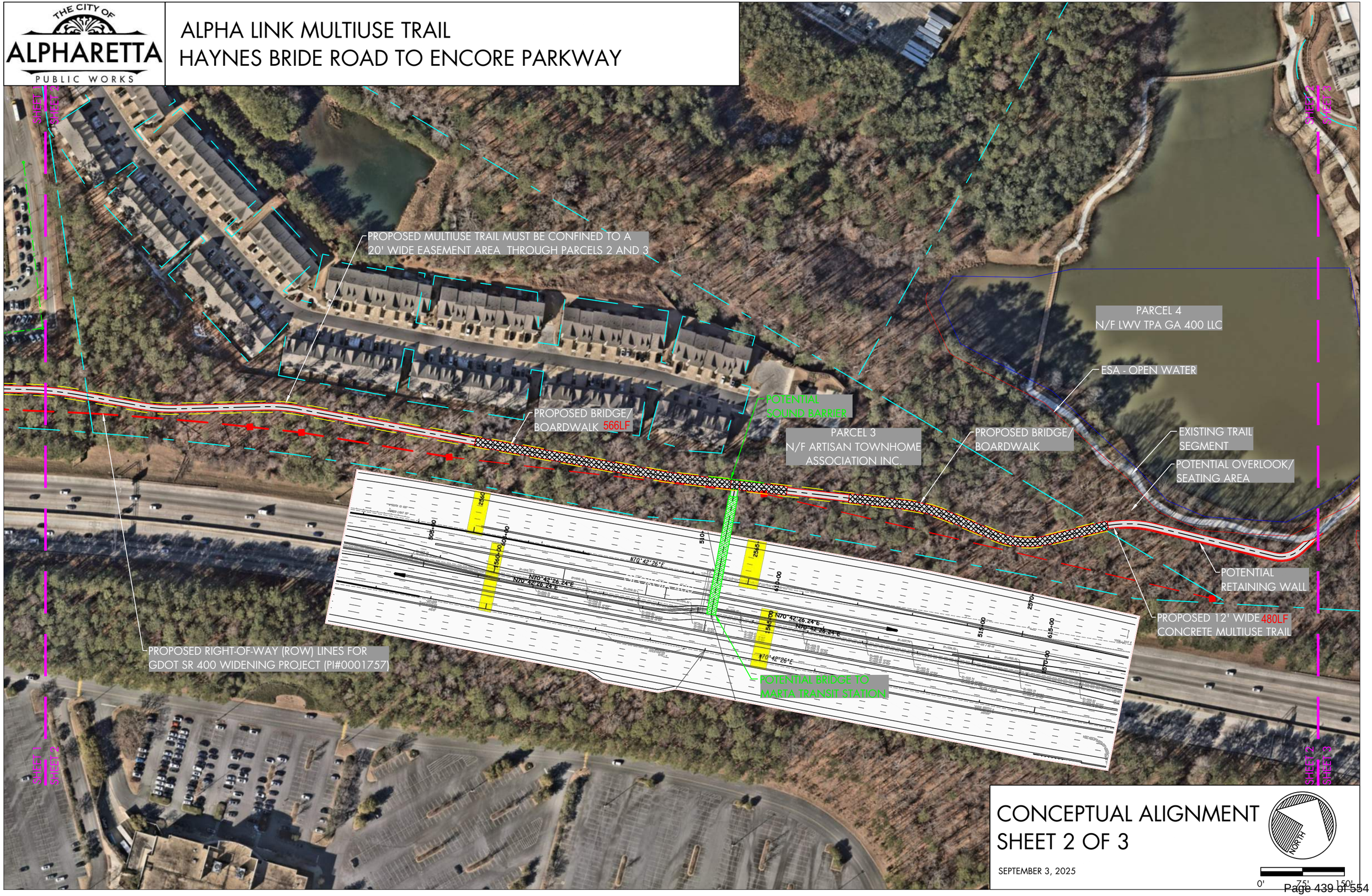

CONCEPTUAL ALIGNMENT
SHEET 2 OF 3

SEPTEMBER 3, 2025

NORTH

0' 75' 150'

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PUBLIC WORKS

ALPHA LINK MULTIUSE TRAIL
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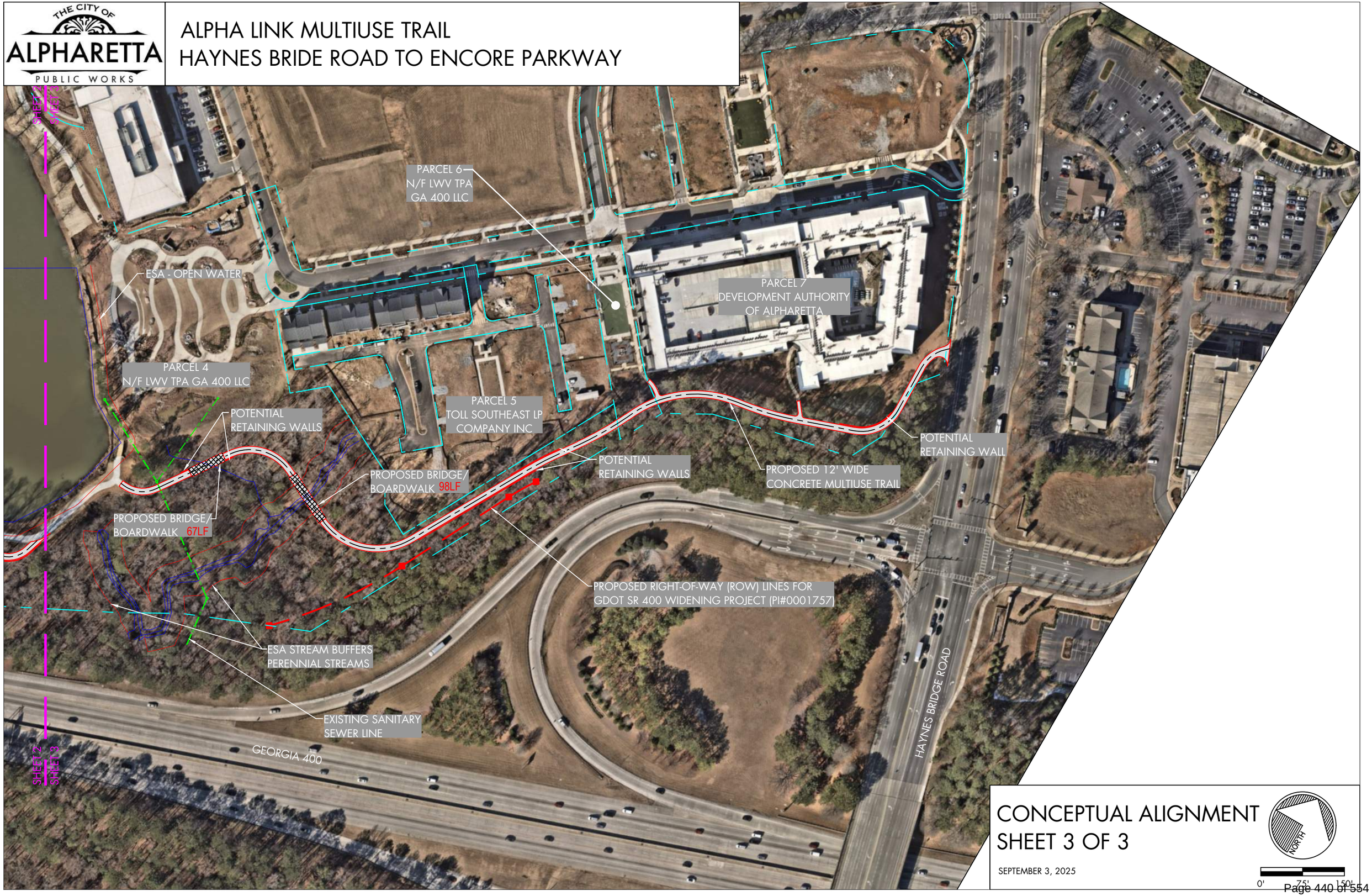

CONCEPTUAL ALIGNMENT
SHEET 3 OF 3

SEPTEMBER 3, 2025

NORTH

0' 75' 150'

Alpha Loop Long Term Plan

Sections of the Alpha Loop that have not started the design process, reference map exhibit:

- **Along GA 400 from HBR to Encore**
    - Three firms submitted proposals in response to the City's procurement for a design/build delivery method of the Alpha Loop/Link from HBR to Encore Parkway. Two of the firms' costs were extremely close together (2.6%), though over the current dollars allocated towards the project.
    - Options to reduce costs:
        - Phase the project and or reducing the scope.
        - Start the Alpha Loop where it currently ends, at the Lake, and traverse towards Encore.
        - Acquire land at Fan Fare and Encore.
            - GDOT owns the land at Fan Fare and Encore, and staff are attempting to acquire the land from GDOT.
            - Initially the land was slated for staging associated with the GA 400 Express Lane Project and our request to acquire was denied.
            - Vendor informed the City and GDOT they have no intention to utilize the land.
            - Staff has been unsuccessful moving the matter forward and recommends bringing our GDOT Board Member (Joeseph Stein) to help assist.
            - Acquisition of the land will minimize length and height of the raised boardwalk and bridge.
        - Pursue additional land for permanent easements.
            - Currently, we only have a 20’ easement to install a 12’ wide trail.
            - This will minimize the need for raised boardwalks.
        - Hold off on installing cameras.
        - Decrease trail amenities and landscaping.
        - Pursue alternative trail alignment.
- **Along GA 400 from Tate Drive to WBR**
    - Have not determined how to cross under/over Old Milton Parkway
        - Might need cross at signalized intersection of Northwinds/OMP.
- **Crossing Thompson Street at Kingry Lane down to existing Alpha Loop**
- **HBR from Rainwater to Devore**
    - Part of the development under construction.
- **Milton Avenue from Old Roswell Street to SR 9**
    - Will require elimination of existing parking spaces and removal of trees.
- **Northwinds from HBR to KBR**
    - Tight squeeze due to the existing trees. Looking at 2’ planting and 10’ trail or no planting strip and 12’ trail.

- **Old Roswell Street from Roswell Street to Milton Avenue**
    - Downtown Link adopted plan called for this section to be a curb less, shared street with a concrete cobblestone surface.
- **Thompson Street Stormwater Pond to Westside Fitness Park**
    - Traverse through property yet to be acquired.
- **Westside Fitness Park to WBR (AVALON Side)**
    - Fitness Park on Westside to Thompson, cross Westside at the HAWK and extend Alpha Loop along the AVALON side of Westside to WBR.
    - 15-20+' existing modular block retaining wall on east side of Westside Parkway dramatically increases the cost of the project.
    - Goal is to maintain 6' planting strip and 12' sidewalk along the corridor.

City Council Planning Retreat
STAFF REPORT

Department: Administration
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Downtown Density / Downtown Parking

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

There will be a discussion regarding downtown parking and downtown density.

ALTERNATIVES:

ATTACHMENTS:

1. Downtown Parking Backup

On street 270 Spaces
Old Roswell Lot 58 Spaces
Church St
Ivybrook Academy
The Southern Porch
Flatlands Bourbon and Bayou
N Main St
Canton St
Old Canton St
Highland Vista Apartments
Roasting Social
Jennifer Davis with Berkshire Hathaway
Alpharetta Christian Academy
First Baptist Church Of Alpharetta
Cricket Ln
Letchas Ln
Milton Ave
Downtown Alpharetta GA
Academy St
Electric Vehicle Charging Station
Roswell St
S Main St
Market St
Park Plaza
N Broad St
Alpharetta City Center
Commerce St
Brooks Street Park
Haynes Bridge Rd
Made Kitchen & Cocktails
Public Car Park
S Broad St
Foundation Social Eatery
The Hall Too
All Fired Up
The Ginger Room
Cotton Alley
Alpharetta Outfitters
Cornerstone Mortgage Group
Public Super Market at Alpharetta
Marietta St
Alpharetta Library
Brook Run
Alpha Ln

Pivot Parking's Recommendations

Prioritized in Report

1. Create a Parking Program Office (Customer Service Center, M-F, 8a-4:30p)
2. Implement specific time restrictions and hours of enforcement
3. Citation ordinance review and updates, Citation management
4. Implement a Data Driven Approach to Parking Management
5. Identify and Enforce Dedicated Loading Zones
6. Establish a Parking Ambassador Program
7. Develop Employee Parking Programs
8. Enforce Curbside Management
9. Re-evaluate the Study Network to Determine if Paid Parking is Warranted
10. Install Digital Space Count Signage
11. Balance On-Street and Off-Street Parking Demands
12. Consider Valet Parking Options
13. Consider a Residential Parking Program (RPP)
14. Incorporate Best Practices for Parking Operations
15. Pursue Continual Community Outreach

Pivot Parking's Recommendations

Structured/Organized in Report

1. Implement a Data Driven Approach to Parking Management
2. Identify and Enforce Dedicated Loading Zones
3. Establish a Parking Ambassador Program
4. Develop Employee Parking Programs
5. Enforce Curbside Management
6. Re-evaluate the Study Network to Determine if Paid Parking is Warranted
7. Install Digital Space Count Signage
8. Balance On-Street and Off-Street Parking Demands
9. Consider Valet Parking Options
10. Consider a Residential Parking Program (RPP)
11. Incorporate Best Practices for Parking Operations
    a) Create a Parking Program Office (Customer Service Center, M-F, 8a-4:30p)
    b) Implement specific time restrictions and hours of enforcement
    c) Citation ordinance review and updates, Citation management
12. Pursue Continual Community Outreach

Tangible Recommendations for Implementation

Structured/Organized in Report

1. Implement a Data Driven Approach to Parking Management
2. Identify and Enforce Dedicated Loading Zones
3. Establish a Parking Ambassador Program
4. Develop Employee Parking Programs
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12. Pursue Continual Community Outreach

Tangible Recommendations for Implementation

Viable Recommendations (8 of 12)

1. Implement a Data Driven Approach to Parking Management
2. Identify and Enforce Dedicated Loading Zones
3. Establish a Parking Ambassador Program
4. Develop Employee Parking Programs
5. Enforce Curbside Management
6. Re-evaluate the Study Network to Determine if Paid Parking is Warranted
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    a) Create a Parking Program Office (Customer Service Center, M-F, 8a-4:30p)
    b) Implement specific time restrictions and hours of enforcement
    c) Citation ordinance review and updates, Citation management
12. Pursue Continual Community Outreach

City Staff Recommended Parking Program

Paid On-Street Parking in City Center + Citation/Fee Enforcement Capability

Formalize an adopted amendment to our UDC Article II, Section 2.5 (Parking and Loading) that details all necessary information to ***Establish a Parking Ambassador Program*** (3), which will directly:

- ***Identify and Enforce Dedicated Loading Zones*** (2)
- ***Enforce Curbside Management*** (5)
- ***Implement a Data Driven Approach to Parking Management*** (1)

Doing so will indirectly ***Balance On-Street and Off-Street Parking Demands*** (8) by ***Incorporating Best Practices for Parking Operations*** (11).

While implementing the above recommendations, we will ***Pursue Continual Community Outreach*** (12) to determine what changes may be needed to the program – if any.

After 6-8 months from implementing the above recommendations and adopting the new parking code, we will:

- ***Re-evaluate the Study Network to Determine if Paid Parking is Warranted*** (6) elsewhere, or if any of the remaining recommendations from Pivot Parking still need considered.

Hold off on implementing any other recommendations till later due to costs.

Viable Recommendations (8 of 12)

1. Implement a Data Driven Approach to Parking Management
2. Identify and Enforce Dedicated Loading Zones
3. Establish a Parking Ambassador Program
5. Enforce Curbside Management
6. Re-evaluate the Study Network to Determine if Paid Parking is Warranted
8. Balance On-Street and Off-Street Parking Demands
11. Incorporate Best Practices for Parking Operations
12. Pursue Continual Community Outreach

City of Alpharetta
Annual Revenue & Expense Proforma
12 Month Budget Beginning February, 2026

	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Year 1
Revenue													
Transient Parking	$ 40,826	$ 46,748	$ 49,729	$ 52,701	$ 49,729	$ 50,425	$ 52,701	$ 49,729	$ 50,487	$ 46,580	$ 46,066	$ 46,121	$ 581,843
Citation Revenue	$ 27,054	$ 29,953	$ 28,986	$ 29,953	$ 28,986	$ 29,953	$ 29,953	$ 28,986	$ 29,953	$ 28,986	$ 29,953	$ 29,953	$ 352,667
Citation Service Fees (Collected)	$ 1,997	$ 2,211	$ 2,140	$ 2,211	$ 2,140	$ 2,211	$ 2,211	$ 2,140	$ 2,211	$ 2,140	$ 2,211	$ 2,211	$ 26,038
Citation Service Fees	$ (1,997)	$ (2,211)	$ (2,140)	$ (2,211)	$ (2,140)	$ (2,211)	$ (2,211)	$ (2,140)	$ (2,211)	$ (2,140)	$ (2,211)	$ (2,211)	$ (26,038)
Credit Card Fees (based on revenue)	$ (2,715)	$ (3,068)	$ (3,149)	$ (3,306)	$ (3,149)	$ (3,215)	$ (3,306)	$ (3,149)	$ (3,218)	$ (3,023)	$ (3,041)	$ (3,043)	$ (37,380)
Total Revenue	$ 65,165	$ 73,633	$ 75,566	$ 79,348	$ 75,566	$ 77,163	$ 79,348	$ 75,566	$ 77,222	$ 72,544	$ 72,977	$ 73,031	$ 897,129
Payroll & Payroll Expenses													
Management	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 90,000
Enforcement	$ 4,419	$ 5,084	$ 4,989	$ 4,989	$ 4,989	$ 5,274	$ 4,989	$ 4,989	$ 4,894	$ 4,704	$ 5,179	$ 4,799	$ 59,303
Paid Time Off	$ 186	$ 214	$ 210	$ 210	$ 210	$ 222	$ 210	$ 210	$ 206	$ 198	$ 218	$ 202	$ 2,491
Payroll Processing	$ 363	$ 384	$ 381	$ 381	$ 381	$ 390	$ 381	$ 381	$ 378	$ 372	$ 387	$ 375	$ 4,554
Recruitment	$ 93	$ 93	$ 93	$ 93	$ 93	$ 93	$ 93	$ 93	$ 93	$ 93	$ 93	$ 93	$ 1,111
Payroll Taxes, Benefits, Work Comp.	$ 3,665	$ 3,790	$ 3,772	$ 3,772	$ 3,772	$ 3,826	$ 3,772	$ 3,772	$ 3,754	$ 3,719	$ 3,808	$ 3,736	$ 45,159
Subtotal Payroll	$ 16,226	$ 17,064	$ 16,945	$ 16,945	$ 16,945	$ 17,304	$ 16,945	$ 16,945	$ 16,825	$ 16,585	$ 17,184	$ 16,705	$ 202,617
Operating Expenses													
Uniforms	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 300
Operating Supplies	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 900
Office Supplies	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 300
Office Expense	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 24,000
Tickets Parking/Violations	$ -	$ -	$ -	$ 1,400	$ -	$ -	$ -	$ -	$ -	$ 1,400	$ -	$ -	$ 2,800
Enforcement.Handhelds.Letters.LPR	$ 1,656	$ 1,656	$ 1,656	$ 1,656	$ 1,656	$ 1,656	$ 1,656	$ 1,656	$ 1,656	$ 1,656	$ 1,656	$ 1,656	$ 19,872
DMV Research	$ 468	$ 468	$ 468	$ 468	$ 468	$ 468	$ 468	$ 468	$ 468	$ 468	$ 468	$ 468	$ 5,616
Business License	$ -	$ 250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250
R & M Vehicles	$ 65	$ 65	$ 65	$ 65	$ 65	$ 65	$ 65	$ 65	$ 65	$ 65	$ 65	$ 65	$ 780
Utilities	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 3,000
Internet Service	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 900
Cellular Phone	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 1,800
Gas Expense	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 1,500
Mileage Reimbursement	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 240
Transitional Expense	$ 1,463	$ 1,463	$ 1,463	$ 1,463	$ 1,463	$ 1,463	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,778
Website Development & Support	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 3,000
Banking Services	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165	$ 1,980
PCI Compliance & Network Security	$ 175	$ 175	$ 175	$ 175	$ 175	$ 175	$ 175	$ 175	$ 175	$ 175	$ 175	$ 175	$ 2,100
Subtotal Operating Expense	$ 6,987	$ 7,237	$ 6,987	$ 8,387	$ 6,987	$ 6,987	$ 5,524	$ 5,524	$ 5,524	$ 6,924	$ 5,524	$ 5,524	$ 78,116
Insurance													
General Liability	$ 308	$ 308	$ 308	$ 308	$ 308	$ 308	$ 308	$ 308	$ 308	$ 308	$ 308	$ 308	$ 3,696
Auto Liability	$ 473	$ 473	$ 473	$ 473	$ 473	$ 473	$ 473	$ 473	$ 473	$ 473	$ 473	$ 473	$ 5,676
Subtotal Insurance	$ 781	$ 781	$ 781	$ 781	$ 781	$ 781	$ 781	$ 781	$ 781	$ 781	$ 781	$ 781	$ 9,372
Business Services													
Base Management Fee	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 36,000
Incentive Management Fee	$ 1,612	$ 1,612	$ 1,612	$ 1,612	$ 1,612	$ 1,612	$ 1,612	$ 1,612	$ 1,612	$ 1,612	$ 1,612	$ 1,612	$ 19,347
Capital Expenditure Amortization	$ 1,522	$ 1,522	$ 1,522	$ 1,522	$ 1,522	$ 1,522	$ 1,522	$ 1,522	$ 1,522	$ 1,522	$ 1,522	$ 1,522	$ 18,264
Subtotal Business Services	$ 6,134	$ 6,134	$ 6,134	$ 6,134	$ 6,134	$ 6,134	$ 6,134	$ 6,134	$ 6,134	$ 6,134	$ 6,134	$ 6,134	$ 73,610
Total Expenses	$ 30,128	$ 31,217	$ 30,847	$ 32,247	$ 30,847	$ 31,206	$ 29,384	$ 29,384	$ 29,264	$ 30,424	$ 29,623	$ 29,144	$ 363,715
Net Income/(Loss)	$ 35,037	$ 42,416	$ 44,719	$ 47,101	$ 44,719	$ 45,956	$ 49,964	$ 46,182	$ 47,958	$ 42,120	$ 43,354	$ 43,887	$ 533,414
Annualized Lease Payment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FALSE
Net Income/(Loss)	$ 35,037	$ 42,416	$ 44,719	$ 47,101	$ 44,719	$ 45,956	$ 49,964	$ 46,182	$ 47,958	$ 42,120	$ 43,354	$ 43,887	$ 533,414

Confidential and Trade Secret

City Council Planning Retreat
STAFF REPORT

Department: Recreation, Parks & Cultural Services
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Development of City Owned Properties

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

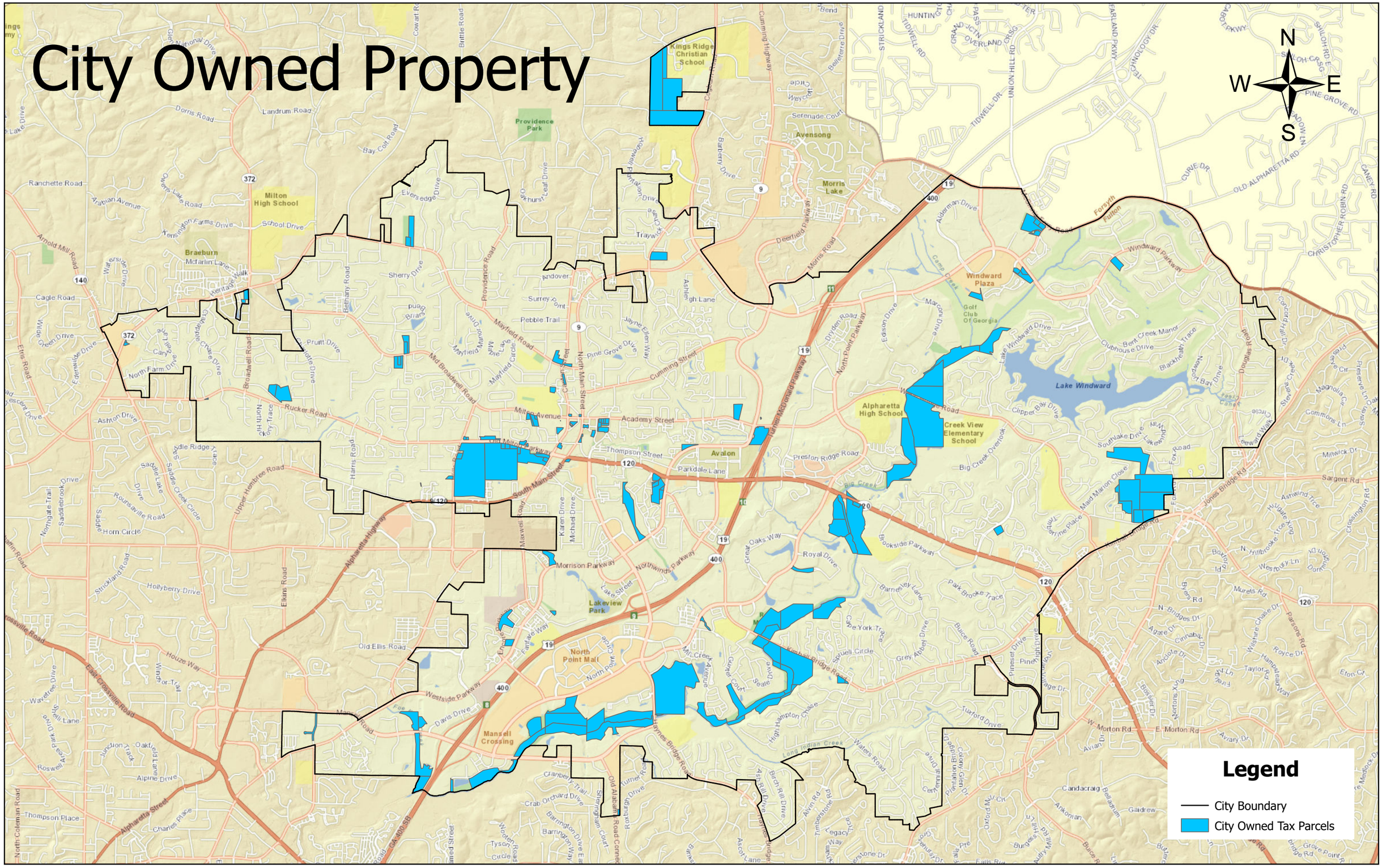
There will be a discussion regarding future plans of City Owned Properties.

ALTERNATIVES:

ATTACHMENTS:

1. City Owned Tax Parcels
2. Marietta & Roswell Street Park

City Owned Property



Legend

- City Boundary
- City Owned Tax Parcels

STARR WHITEHOUSE
Landscape Architects
and Planners PLLC

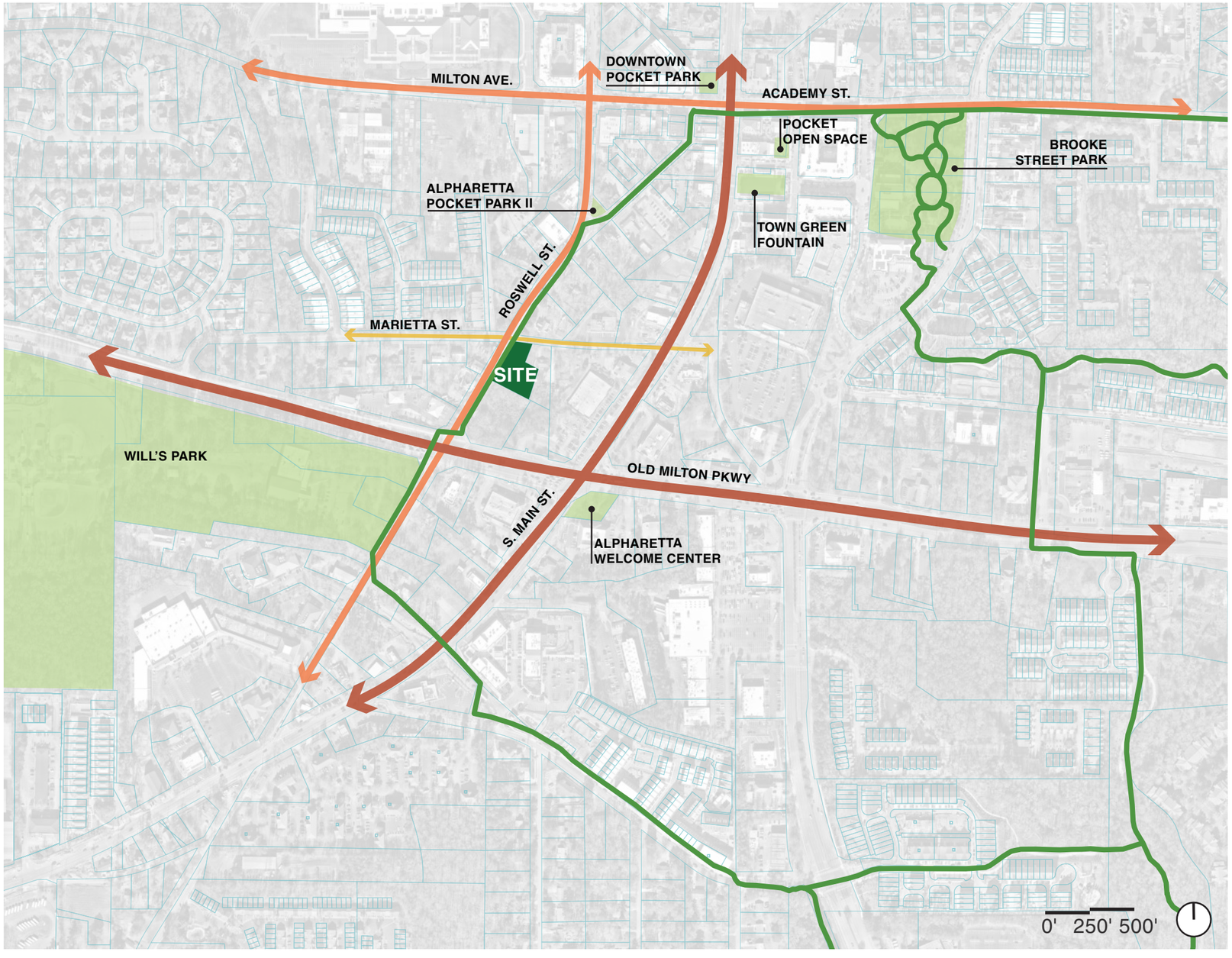
Marietta & Roswell Street Park

Refined Concept Plan

November 14, 2025

Marietta & Roswell Street Park

SITE CONTEXT



LEGEND

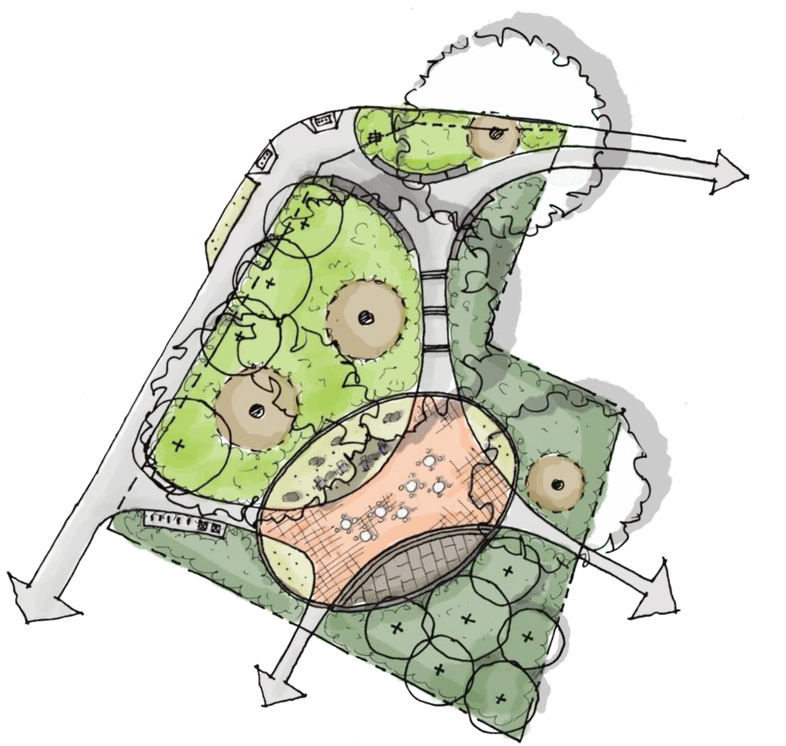
- Site
- Other Public Open Space
- Arterial Road
- Collector Road
- Local Road
- AlphaLoop
- Parcel

The site is located at the corner of Roswell Street and Marietta Street in Downtown Alpharetta. Currently consisting of trees and invasive understory planting, the site is nestled between the newly constructed Alpha Loop Trail and an adjacent parcel that is primed for retail development. Popular retail uses line Roswell Street opposite the site, and it is the approximate midway point between Wills Park and the Town Center.

Because of this context, the site has great potential as a passive greenspace that can provide a relaxing place to jump off the trail for a rest, meet friends for a coffee or picnic, or take-in an acoustic performance after dining at an adjacent establishment.

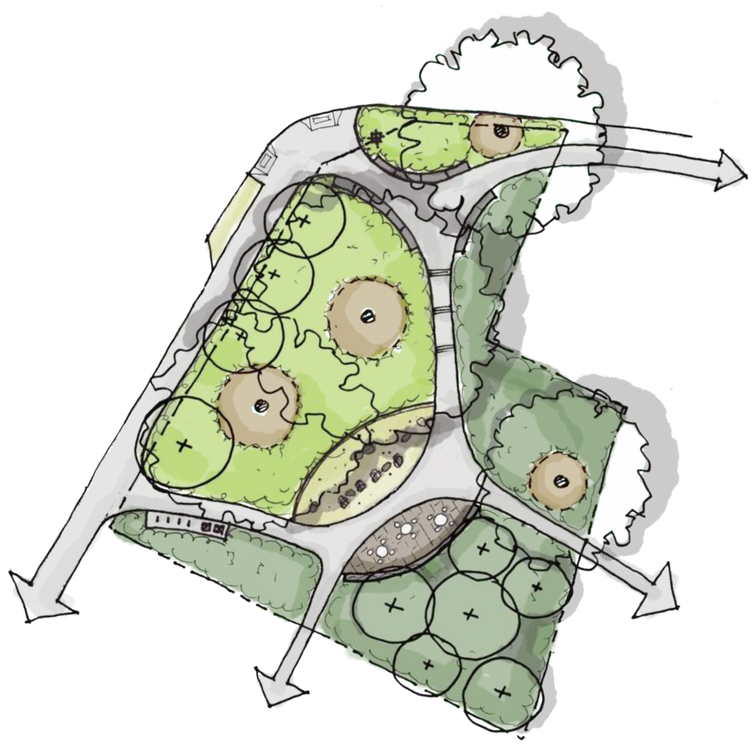
Marietta & Roswell Street Park

CONCEPT ALTERNATIVES



CONCEPT 1

PREFERRED CONCEPT



CONCEPT 2

CONCEPT 3

Three concept alternatives were developed in the first round of design. Concept 1 was chosen as the preferred concept. It is organized around a series of circulation paths that invite people from the adjenct right-of-way into the site, and connects the public realm to the adjacent redevelopment parcel. Two gathering spaces are located at the convergence of the circulation paths. A large area with a lawn, plaza, and stage is located in the heart of the park, and a smaller area defined by seat walls is located near the corner of Roswell and Marietta Street.

Marietta & Roswell Street Park

REFINED CONCEPT DESIGN

LEGEND

- Site boundary
- Future Connection to development site
- Existing tree to remain

HARDSCAPE MATERIALS

Cast-in-place concrete, sawcut joints

Granite unit pavers, follow path contour

Granite seat walls

SITE PLAN

PROGRAM AREA PRECEDENTS

Entry Plaza

Activity Lawn

Garden Walk

Marietta & Roswell Street Park

PLANTING APPROACH

SPECIES LIST

UNDERSTORY TREES
- *Amelanchier canadensis*
- *Magnolia macrophylla*
- *Cornus florida 'Cherokee Princess'*

SHRUB MASSES
- *Calycanthus americana*
- *Rhododendron periclymenoides*
- *Viburnum obovatum 'Mrs. Shiller's Delight'*
- *Myrica cerifera 'Don's Dwarf'*
- *Ilex glabra 'Shamrock'*
- *Sarcococca confusa*

LOW SHRUBS
- *Deutzia gracilis 'Nikko'*
- *Gardenia jasminoides 'Radicans'*

GROUNDCOVERS
- *Phlox divaricata and*
- *Polystichum acrostichoides*
- *Carex pensylvanica*
- *Turf Sod*

Amelanchier canadensis

Magnolia macrophylla

Rhododendron periclymenoides

Deutzia gracilis 'Nikko'

Phlox divaricata

Carex pensylvanica

City Council Planning Retreat
STAFF REPORT

Department: Recreation, Parks & Cultural Services
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Policy on Investment in Public Art

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

There are many ways to fund public art. There is a request by a member of City Council to have this discussion with the entire Council. Concepts like a percentage investment in new construction projects, grant funding and potentially others that come up in discussion.

ALTERNATIVES:

ATTACHMENTS:

1. Alpharetta Arts & Culture Master Plan

City of Alpharetta
Arts & Culture Master Plan

THE CITY OF ALPHARETTA
RECREATION PARKS & CULTURAL SERVICES

Acknowledgments

CITY OF ALPHARETTA ELECTED OFFICIALS

Jim Gilvin, Mayor
Donald Mitchell, Councilmember
Brian Will, Councilmember
Douglas J. DeRito, Councilmember
John Hipes, Councilmember
Fergal M. Brady, Councilmember
Dan Merkel, Councilmember & Mayor Pro Tem

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Meghan Vilela, Cultural Services Supervisor
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PURPOSE POSSIBLE

Elizabeth M. Low
Audrey Gámez
Susannah Darrow

Table of Contents

Executive Summary

1

Introduction 07

Purpose
Elements of Alpharetta
A Brief History
State of Arts & Culture Today

4

Strategies & Recommendations.....39

Our Path Forward
7 Priority Strategies

2

Engagement 17

Focus Groups
Online Survey

5

Funding.....63

Funding Types

3

Arts & Culture Vision.....23

Overall Vision
Public Art Vision
Performing Arts Vision
Culture & Heritage Vision

6

Action Plans.....71

Immediate Actions
Short Term (1-2 Years)
Medium Term (2-5 Years)
Long Term (5+ Years)

Executive Summary

Over the past two decades, Alpharetta has grown and changed remarkably: once a small town on the outskirts of Atlanta, it is now a destination and regional job center in its own right. Arts and culture are playing a significant role in this transformation, evidenced by the enviable calendar of special events, a dedicated arts center, a history center, and a growing collection of public art.

As arts and culture have grown, so has the need for a more defined plan—what is the vision for arts and culture in Alpharetta? And how do we best achieve it? The intent of this plan is to create a clear path forward for arts and culture to expand in an intentional manner.

Currently the City is very strong in certain aspects of the arts, notably in the visual arts opportunities provided at the Arts Center and a broad variety of music-based programming. Many arts and culture opportunities come from the City's Recreation, Parks, and Cultural Services Department, and there is a rich network of partner organizations that contribute to the City's growing arts scene.

ARTS & CULTURE GOALS

- **SPARK.** Will be integrated into the daily lives of the community
- **DISCOVER.** Will open doors to learning new skills, experiencing new cultures, and understanding topics in new ways
- **CONNECT**. Will provide opportunities for residents, business owners, and visitors to engage with each other and form connections
- **CREATE.** Will enrich public spaces by installing unique art and activating places with special events

Through this planning process, the community identified a need for more performing arts, a desire to focus on local art and artists, and more diversity both in terms of locations of art and representing the cultural diversity of Alpharetta. To best meet these needs, the City will focus on expanding the following:

- **Public Art**: art-infused infrastructure, murals, sculpture, nature-based art
- **Performing Arts**: music, theater, dance
- **Culture & Heritage**: events, museums & sites, tours, lectures & classes

To expand arts and culture in Alpharetta, this plan recommends seven overarching priority strategies shown in the box below.

PRIORITIES & STRATEGIES

- **Foster partnerships**: Foster a culture of partnership between private business, non-profits, and the public sector in arts and culture initiatives across the city.
- **Serve as a connector**: Facilitate connections between Alpharetta's wide variety of historic, arts and cultural organizations.
- **Reflect the community**: Reflect Alpharetta's diverse collection of cultural backgrounds, interests, and places in all aspects of arts and culture.
- **Boost economic development:** Capitalize on Alpharetta's strong arts and culture climate to boost economic development.
- **Integrate into operational processes:** Further integrate arts and culture into projects and processes to create clear and transparent protocols.
- **Amplify marketing**: Boost public and private arts and culture activities with cohesive marketing and promotional tools.
- **Maintain character:** Utilize arts and culture to maintain Alpharetta's character in the region, while evolving and connecting with its residents.

These seven priorities and strategies admittedly represent an enormous amount of effort, and will be implemented incrementally as the City and its partners have available resources. The plan identifies key actions to undertake in various timeframes: immediate actions within the next 12 months; short-term actions and initiations (1-2 years from now); medium-term actions (2-5 years from now); and long-term actions. Many of the recommended initiatives are organizational, and involve streamlining communications and working more effectively with partners. Others—most notably exploring the feasibility of a dedicated performing arts facility—will require a significant outlay of capital to achieve, and are long-term prospects.

Realizing Alpharetta's vision for arts and culture will require a commitment of staff resources, strong partnerships, and reliable funding. Outside common funding sources for the arts include foundation grants, government grants, public-private partnerships, and corporate sponsorships. In the future, the City should consider a percent-for-art program that will help provide a more consistent funding stream.

MAGNOLIA MOON
Market St

1

Introduction

Purpose

Alpharetta is a special place—and one that has witnessed significant growth and change in the past twenty years. Award-winning developments like Avalon and the realization of the Downtown Alpharetta vision have catapulted the community into one of the most desirable places to live and work in the region. It is a hard-to-achieve mix of small-city character with big-city amenities and vitality.

Arts and culture are an increasingly important part of this vitality. The City of Alpharetta strives to be a leading cultural city within the region and a destination for arts and culture events. Achieving this goal will require building upon current strengths, continuing to bolster interest and participation in arts and culture, and growing opportunities for cultural organizations and workers to provide goods and services that can benefit the entire community. This plan:

- Establishes a strategic vision to cultivate Alpharetta's cultural resources and invest in cultural amenities and activities equitably across the community, improving the quality of life of all Alpharetta residents
- Creates a tactical plan to make reaching those goals achievable
- Develops operational standards for the City of Alpharetta to execute arts and culture activities at the highest level while supporting innovative and inclusive cultural interests
- Drives economic growth by increasing opportunities for arts and culture workers and organizations, and businesses that benefit from increased arts activity
- Engages private business and individuals in support of arts and culture
- Identifies sustainable and reliable revenue to support arts and culture in Alpharetta
- Leverages the special elements of Alpharetta to cultivate a unique destination for arts and culture within the region

Elements of Alpharetta

Small-community feel...

Alpharetta's small-town roots are evident. Though it is no longer a rural community, aspects of small-town life remain, from equestrian and agricultural heritage, to a cozy downtown, and the family-friendly atmosphere.

...with the perks of a city

Though it's not a large community, Alpharetta is a vibrant city with activity all day and well into the evening. This is due in large part to its role as a dynamic job center for the region, with almost 90,000 people commuting to the city for work on top of its approximately 67,000 residents. These businesses have also helped to attract a remarkably diverse population, and contribute to a healthy tax base that supports high-quality amenities and infrastructure.

A Brief History

The Alpharetta of today has deep roots in the past. Once part of the Cherokee Nation, the City was incorporated in1858 for the purpose of creating a county seat in the newly formed Milton County.

The new government had barely three years to become established when the Civil War began. Milton County sent two representatives to the secession convention in Milledgeville, then the Georgia state capital. These two men voted against secession but they were in the minority. Soon, residents raised five infantry companies, and soldiers went into battle. These troops fought in some of the war's most deadly engagements including Manassas, Chancellorsville, Gettysburg, Vicksburg, Chickamauga, and Atlanta.

Alpharetta's economy was cotton based for decades. Farmers grew cotton and downtown businesses opened to seed, fertilize, process, sell and ship the product. In 1901, the Webb Guano Warehouse opened for business in the landmark Cotton House building on Milton Avenue. At various times four gins operated in Alpharetta: two in Crabapple, one in Webb and Ocee, and one in the old Farm House community.

Most, if not all, of the existing downtown commercial buildings were built between 1902 and 1914. During this period, the cotton business flourished. In the 1920s and 1930s the cotton market was destroyed by the boll weevil, severe droughts and the Great Depression. Alpharetta's two banks closed, cotton brokers could no longer offer seed and fertilizer to farmers on credit, and the farmers barely survived.

To make ends meet, farmers shifted to livestock and truck farming in the 1930s and 1940s. The demand for food by U. S. troops during World War II led to the growth of the poultry business in much of North Georgia, including the Alpharetta area. The poultry industry provided local residents with a stable source of income for many years even long after the war ended. Two other developments provided jobs for Alpharettans commuting out of the city. The Bell Bomber Plant, now Lockheed Martin, opened in Marietta in 1943; then the General Motors Assebly Plant in Doraville began operations in 1947.

The opening of Georgia Highway 400 in the 1970s marked a major turning point for Alpharetta. With quick, direct access to Atlanta, Alpharetta became a more viable option for people to live in a great small town but work in the city. Large developments such as Windward in the 1980s drew more residents and businesses to the area. The high quality of life, proximity to Atlanta, and highly educated population spurred Alpharetta's transformation into a job center, particularly for the technology sector. Today, Alpharetta is a major regional activity center that boasts a large number of high-paying jobs, a vibrant downtown, quality schools, and beautiful neighborhoods.

GEORGIA
MILTON
COUNTY
CHEROKEE COUNTY
LITTLE RIVER
ALPHARETTA
Cumming St.
Church St.
School Drive
Main Street
Academy Street
Milton Avenue
Milton County Courthouse, 1858-1932
Marietta Street
Roswell Street
Birmingham
Freemanville
Hopewell
Chicken Creek
Fields Crossroads
Webb
Crabapple
Rocky Creek
Alpharetta
Ocee
Farmhouse
FORSYTH COUNTY
Shakerag
Lebanon
Roswell
Newtown
Warsaw
CHATTAHOOCHEE RIVER
COBB CO.
FULTON CO.
DEKALB CO
GWINNETT COUNTY
Alpharetta
GEORGIA
1858
2008
SESQUICENTENNIAL • 150 YEARS

State of Arts & Culture Today

The health and vitality of Alpharetta is mirrored in the current state of arts and culture in the community. Steadily growing over the past two decades, the City plays a leading role in providing arts and culture opportunities that is supported by a rich network of hands-on, committed partners.

CITY OF ALPHARETTA PROGRAMS AND FACILITIES

In 2018 the City established Alpharetta Arts & Culture within its Recreation, Parks & Cultural Services Department. This division is the primary City provider of arts and culture opportunities today.

The main hub for arts in the City, the **Alpharetta Arts Center** opened in 2018 enabling children, teens, and adults to choose from a variety of ceramic, painting, drawing, sculpture, theater, music, and writing programming. Since its opening, the Alpharetta Arts Center has welcomed numerous community organizations to its black box theater and the terrace stage to present a diverse array of cultural offerings and performances. Programs include theatrical and dance performances, rehearsals, small-scale performances, dance and music recitals, artist talks, and demonstrations.

The City of Alpharetta has created the **Spotlight Community Stage**, an indoor location for a flexible space for cultural performances in North Point Mall that opened in spring 2025. The usage of the space is for a community stage and theater with a seating capacity up to 150 attendees. Usage will include but not limited to third-party rental applications, City programs (i.e.- Children's Theater), and art leader groups like Arcadia Theater performances or the Alpharetta Symphony String Quartet.

There are two other City facilities of note: the Alpharetta & Old Milton County History Museum and the Future Farmers of America (FFA) Log Cabin. Like the Arts Center, the **Alpharetta & Old Milton County History Museum** also opened in 2018. It has a permanent collection of artifacts and interpretative displays which guide the viewer through a chronological timeline of Alpharetta's past. The City partners with the Alpharetta & Old Milton County Historical Society to help support the museum.

The **Future Farmers of America Log Cabin (FFA Log Cabin)** is a City-owned historic structure. In 1935, a group of students in the local FFA built a log cabin on the campus of the Old Milton High School. Their log cabin clubhouse quickly became a center of social life for the community hosting proms, weddings, and weekly square dances. Later the cabin became a favorite field trip destination for school children studying local history

The work of Alpharetta Arts & Culture extends beyond the four facilities to parks, downtown and any physical location where arts and culture can be infused. Staff is often working behind the scenes on multiple projects, such as the manhole murals along the Big Creek Greenway, or designing the dog park memorial tag sculpture at Webb Bridge Park. Initiatives also include non-physical projects, like publishing a series of online interactive Story Maps or managing the Music Match Program.

OTHER FACILITIES

Beyond the Alpharetta Arts Center, the Alpharetta & Old Milton County History Museum, and the FFA Log Cabin, the following facilities currently support arts and culture in the community.

- Alpharetta Adult Activity Center
- Alpharetta Library
- Ameris Bank Amphitheater
- Crabapple Arts Center
- Innovation Academy Auditorium
- Lionheart Cottage
- Mansell House
- Metropolitian Ballet Theater Studio
- Preston Ridge Community Center
- The Scene Art Gallery
- Various places of worship and senior communities

PARTNER ORGANIZATIONS

Alpharetta has a rich network of partner organizations that play an important role in arts and culture, including:

- **Arts Alpharetta** serves as curator for various public art exhibitions, volunteer recruitment, advisory in public art reviews, grant applications, funding support for receptions, and special programming. It also hosts a Plein air painting competition that draws artists across many experience levels from all around the Southeast, and provides free art kits for local schools.
- The **Alpharetta Arts Guild** supports the growth of local Georgia artists through showing and selling the art of 50-60 local artists at The Scene Art Gallery and Avalon. The Guild also provides free lectures, social activities, and low-cost classes for members and the local community.
- The **Alpharetta City Band** is a non-profit that brings together non-professional local musicians to perform at a variety of City events. It has two primary groups: the Alpharetta City Band and Alpha Jazz and several smaller ensemble groups.
- The **Alpharetta Symphony** delivers high-quality orchestral performances and community engagement. It is committed to becoming a regional professional orchestra and steadily expanding its programs, increasing revenue, and bringing on more professional staff and musicians. The **Alpharetta Symphony Youth Orchestra (ASYO)** is the Alpharetta Symphony's orchestra comprised of young musicians.
- The **Arcadia Theater**, is an up-and-coming performing arts group producing high-quality theater.
- **Avalon** is a private entity that programs a wide variety of visual art, events, and performances at spaces throughout the Avalon development
- The **Chattahoochee Evening Stars Quilt Guild** provide a community for people who create art through the fiber arts with an emphasis on quilting.
- **Friends of the Alpharetta Library (FOTAL)** strongly supports the arts and culture through the volunteer-based bookstore at the library, monthly book sales, and other culture-based programming.
- The **Georgia Nature Photographers' Association** is a statewide organization with an Alpharetta chapter, which provides free nature photography courses and hosts field trips to site throughout the state and beyond.
- **Lionheart Life Center** offers opportunities for neurodiverse students and young adults to participate in the community, particularly through the arts.
- **Metropolitan Ballet Theater** is a pre-professional dance company focused on classical training, providing live performance opportunities to future dancers and patrons of the arts.

BUSINESSES IN ARTS AND CULTURE

In addition to the City and its many partners, several businesses in Alpharetta contribute to the arts and culture scene. This includes private galleries and many restaurants and bars that host live music and showcase local art.

Crate&Barrel
OZARK TRAIL

2

Engagement

Engagement

One of the challenges in planning for arts and culture is that everyone has their own definitions of what art is. What is attractive? What types of art does the community want? What are the best ways to celebrate culture? These are questions that do not have easy answers.

As part of this process, the City posed these questions and more to the community through focus group interviews and surveys in the summer and fall of 2024. The aim was to identify what is already working well in terms of arts and culture in Alpharetta, what may be missing, and what the community wants to see going forward.

FOCUS GROUPS

The project team held 8 focus groups with 60 participants, and gathered an additional 43 responses through follow-up surveys. The discussions included a broad mix of stakeholders, such as elected officials, arts leaders, educators, and local business representatives. Each conversation included four recurring questions on Alpharetta's strengths and areas for improvement regarding arts and culture. These conversations offered valuable insights into Alpharetta's existing strengths and potential areas for growth in the arts.

KEY FINDINGS

Current Strengths:

- Alpharetta is a small city with big-city amenities
- Strong offerings in music and visual arts
- Community is active and engaged--there is real vibrancy
- The Alpharetta Arts Center is a great asset
- There are numerous arts organizations and City-sponsored arts events
- There is increasing City support and investment in the arts
- The arts community is inclusive and accessible

Areas for Improvement:

- Need more/better options for performing arts facilities; this is reflected in the relative weakness of dance and theater opportunities
- Improved coordination among arts organizations is a must, and so is clarifying the City's role in arts and culture
- The community's diversity is not currently reflected in arts and culture opportunities
- The "big" business community (major corporations with local offices) lacks involvement in Alpharetta's arts and culture

Identified Barriers:

- Lack of transparent processes and dedicated funding for arts and culture
- Limited facility options for performances and practices
- Lack of a well-used, well-known central "repository" for arts information in the City

AN EMPHASIS ON THE LOCAL

One common theme throughout the engagement process was the community's desire for *local* arts and culture. For the purposes of Alpharetta's Arts & Culture Master Plan, local means...

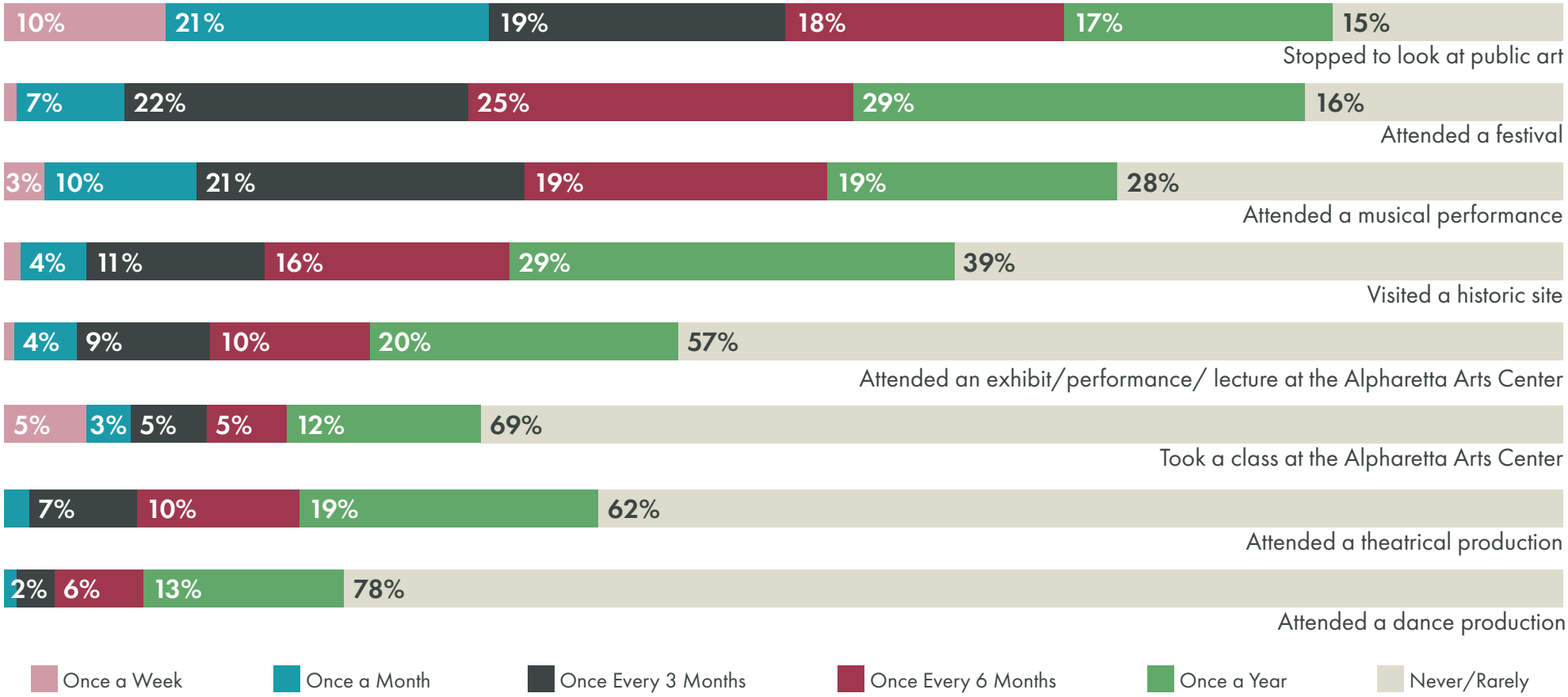
- Serving local residents
- Supporting local artists
- Connecting people to Alpharetta as a place with a distinct culture and history
- Integrating art into residents' and workers' daily lives and experiences

ONLINE SURVEY

In the fall of 2024, an online survey captured responses from 1,388 people. The majority are long-term residents of Alpharetta (57 percent) and fall between the ages of 40 and 79 (81 percent). More than half did not live with children (55 percent) and most identified as White (77 percent). The survey asked about arts participation, awareness of opportunities, preferred types and locations for art, what the City's role should be, and support for funding.

Arts Participation: Survey respondents frequently engage with public art, attend festivals, and participate in musical performances, but less so in dance and theater. This is consistent with the focus group feedback regarding performing arts being a weakness currently in Alpharetta.

Survey Question: *How often do you participate in these arts and culture activities in Alpharetta?*



Engagement

Awareness and Marketing: City social media, email campaigns, and word-of-mouth are the primary ways respondents learn about arts and cultural events in Alpharetta. Many respondents suggested that improving marketing coordination would help increase awareness and engagement.

Preferred Art Types: People are most interested in performance and passive art experiences, as well as local art and visual art. Respondents were also enthusiastic about family-friendly and culturally representative art.

Location Preferences: Residents suggested expanding arts and culture opportunities beyond Downtown Alpharetta, especially in areas east of State Route 400, along trails, and in commercial areas.

City's Role in Arts Support: Most respondents believe the City should actively provide arts events, support arts funding, and coordinate efforts among local organizations. Respondents see the City as a partner, but not the primary funder and/or manager of future major arts facilities.

Funding. A little over half (58%) of respondents indicated that they would support a modest increase on their tax bill (less $20/year) to fund arts; 31% said they would not support a modest increase; the remainder were not sure.

It should be noted that there is an aspect of "self-selection" to online surveys. In this case, the survey likely attracted people who are interested in the arts. Therefore, its findings--while informative--should be considered with caution. For example, the percentage of people supporting a tax increase is potentially skewed and does not necessarily represent the community as a whole.

MAJOR THEMES FROM ENGAGEMENT

Several important themes emerged from the engagement process, which will help shape the future of Alpharetta's arts and culture:

- **Facilities Gap**: The community highlighted the need for more performance venues and more general, dedicated spaces for the arts.
- **Vision and Coordination**: There is a strong desire for a clear, cohesive vision for arts and culture, paired with better coordination between the City and arts organizations.
- **Equitable Access:** Expanding access to arts opportunities across all parts of the City is important, particularly in areas outside of downtown.
- **Business and Community Engagement:** There is untapped potential to engage local businesses and residents more effectively in supporting the arts.
- **Cultural Diversity**: Respondents stressed the importance of ensuring that Alpharetta's public art and events reflect the diversity of its population.

STOP

3

Arts & Culture Vision

Overall Vision

Alpharetta's vision for arts and culture goes far beyond a scattering of sculptures and one-off events. Instead, **the vision is to integrate arts and culture into the places where people spend their daily lives**: lining the sidewalks and roadways people travel down, enhancing the parks residents visit, and enlivening the spaces people frequent. Through arts and culture, the goals are to:

- ***SPARK.*** *Will be integrated into the daily lives of the community.*
- ***DISCOVER.*** *Will open doors to learning new skills, experiencing new cultures, and understanding topics in new ways.*
- ***CONNECT.*** *Will provide opportunities for residents, business owners, and visitors to engage with each other and form connections.*
- ***CREATE.*** *Will enrich public spaces from installing unique art to activating places with special events.*

GREAT PLACES

Although arts and culture can be at home anywhere in Alpharetta, there are specific areas envisioned as arts and culture hubs: downtown, eastern Alpharetta (particularly around the North Point area), parks, and Avalon.

Downtown is already a vibrant center for arts and culture. Between public art installations along the Alpha Loop, the Alpharetta Arts Center, a diverse music scene, and several special events throughout the year, downtown is—and will remain—the core of the arts in Alpharetta.

The **east side** of Alpharetta (east of State Route 400) is currently lacking arts and culture opportunities. There is a strong desire to better serve this area moving forward, with significant opportunities to leverage the Big Creek Greenway and the North Point Mall redevelopment into hubs for arts and culture experiences. One example of how this is already occurring is the founding of the Spotlight Community Stage, which will help fill the gap for performing arts spaces in the coming years.

Alpharetta has a high-quality system of **parks** located throughout the city. Because the Recreation, Parks & Culture Department has agency over these properties, they can be considered "low-hanging fruit" as locations for enhancing arts and culture opportunities throughout Alpharetta.

Additionally, **Avalon** is a major regional destination with a strong arts and culture component. These offerings are provided by a private entity and are not detailed in this plan, but the City recognizes the role Avalon plays in enhancing arts and culture opportunities in Alpharetta.

FOCAL TYPES OF ARTS & CULTURE

In these hubs, there is a focus on three main types of arts and culture opportunities

- Public Art
- Performing Arts
- Culture and Heritage

Public Art Vision

Public art of all genres can serve many purposes. It can exist for pure beautification of surroundings; contribute to unique community design that solves infrastructure challenges; enhance a sense of purpose within a given space; provide opportunities for reflection and emotional connection; and spotlight a community's authentic cultural identities.

Alpharetta's vision initially focuses on four main types of public art: art-infused infrastructure, murals, sculpture, and nature-based art.

ART-INFUSED INFRASTRUCTURE

Infrastructure is everywhere, and can be a fantastic canvas for art and placemaking. This form of art transforms functional structures into creative expressions that enhance the environment. Most often it involves decorating structural elements of built landscapes, such as crosswalks, fences, pedestrian plazas, bridges, or underpasses. Examples of this currently in Alpharetta are the series of images adorning the elevated manholes along the Big Creek Greenway and the Crosswalks in Parks Program.

The vision is to integrate arts and culture early into City infrastructure projects so that it is baked into the design, ideally in ways that do not just "decorate" the infrastructure but enhance its functionality. Examples could include projects that help slow traffic (like asphalt painting) on streets where speeding is an issue, or using artistic lighting to illuminate dark underpasses that feel unsafe. The key is to involve arts and culture staff early in infrastructure projects to help identify potential opportunities, rather than trying to add art on later as an afterthought.

MURALS

Murals are a powerful form of public art that transform ordinary spaces into vibrant expressions of culture, history, and community. Often large-scale and highly visible—but sometimes also used to brighten small spaces--murals can reflect local identity, and celebrate heritage making them accessible to everyone, regardless of background. They have the unique ability to brighten built environments and turn neglected areas into great places.

Through initiatives like the Crosswalks in Parks Program, murals have begun to emerge throughout Alpharetta, adding both artistic appeal and functional elements to public spaces. Additionally, the City has partnered with the Alpha Loop Foundation, Arts Alpharetta, and the Savannah College of Art and Design (SCAD) to expand mural projects along the Alpha Loop.

The vision is to continue to expand the presence of murals throughout Alpharetta—particularly in the main arts and culture hubs—with an emphasis on providing local artists with opportunities to display their work and tell the story of the community's culture and heritage.

SCULPTURES

Public sculptures can symbolize cultural values, commemorate historical events, or spark conversations. These three-dimensional works can range from abstract to representational in style, and can encourage a more interactive experience by inviting people to move around and explore them from different angles. Having sculpture in public places can help make art more accessible, turning everyday spaces into free galleries. Public sculpture can be permanent or temporary, placed alone as a striking focal point in public spaces, or grouped together into sculpture walks or art corridors.

Alpharetta currently has three main types of sculptures: permanent City-owned, permanent privately owned, and on-loan public art sculptures. There are over 30 sculptures located across the city, with many housed in Alpharetta's parks. They range in type from traditional memorial sculptures to abstract, stand-alone pieces.

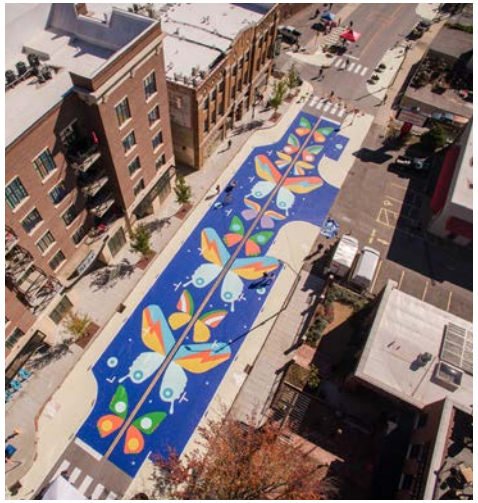
The specific vision for sculpture in Alpharetta is to add more pieces in the city, with a focus on sculpture that interacts with and reflects its location and the heritage of Alpharetta. Because of their (somewhat) portable nature, sculpture offers opportunities to experiment with temporary pieces—these can be opportunities to try out more unconventional pieces and to place art in unexpected places.

NATURE-BASED ART

Nature-based art uses the natural environment for both materials and inspiration, engaging with the landscape to create works that celebrate and highlight the beauty of the outdoors. These installations can incorporate living elements like plants, trees, or water, or use natural materials like wood, stone, and earth to create site-specific works. Whether temporary or permanent, this type of art tends to foster a sense of harmony between people and nature.

Most of Alpharetta's current nature-based art is in its parks. Although there are few pieces that are made of natural materials, many murals, sculptures, and crosswalks have nature-based themes and content. The vision is to create more art using living elements, enhancing the City's parks to become nature's art galleries.

ART-INFUSED INFRASTRUCTURE



MURALS

SCULPTURES

NATURED-BASED ART

Performing Arts Vision

Performing arts can be powerful in building vibrancy, love of place, and belonging into the fabric of a community. Alpharetta already has a strong identity around music, but there is a desire in the community to integrate other types of performance into the City's identity in a more robust way.

Alpharetta's vision for performing arts focuses on three main types: music, theater, and dance.

MUSIC

Local concerts, street performances, and music festivals can provide opportunities for both established and emerging musicians, enriching Alpharetta's cultural life. These performances often reflect the unique identity and diversity of the community, and are arguably one of the most inclusive and accessible forms of art. Music can become a vital part of everyday life, transforming public spaces, and creating moments of connection among residents and visitors alike.

Music is one of the biggest strengths of Alpharetta's arts and culture scene today. From having community art pianos placed at parks, to the City's Music Match Program that oversees daily live music performances, music is alive and well. In addition to pops of music in daily life, there are several larger annual music events such as Wire & Wood and Home by Dark. Several non-City organizations—including Alpharetta Symphony, Alpharetta Symphony Youth Orchestra, Alpharetta City Band, the Arcadia Theater, Friends of the Alpharetta Library, and Alpharetta Arts Guild-further enrich music in Alpharetta through their programs, events, and facilities.

The specific vision for music in Alpharetta is simple: amp it up! In addition to continuing the many existing successful music programs and initiatives, music's presence in the community will grow through its integration with other art forms, performances in unique spaces, and exploration of diverse cultural experiences of music. A key element of this vision is the expansion of the number and types of venues and facilities that can support a variety of performance types.

THEATER

Theater can serve as a vital cultural hub, providing opportunities for local talent to showcase their skills and for audiences to experience live performances that reflect both universal themes and local stories. Community theaters often become gathering places where people of all ages and backgrounds can engage with the arts in an intimate setting. These productions can range from classic plays to experimental works, offering diverse experiences and fostering creative expression.

Most theater opportunities in Alpharetta are provided by non-profit or private organizations as opposed to the City itself. The City's longest-standing theater partnership is with a local community group, ACT1 Theater, which originally began as an outreach of Alpharetta Presbyterian Church and was the main partner for Shakespeare in the Park and other Alpharetta Arts Center Black Box Productions. Arcadia Theater, an emergent, independent theater company that builds on the 30 years of experience of ACT1 Theater will now be the main community theater group in Alpharetta. The City Center Players is another theater group that regularly partners with the Alpharetta Arts Center to offer children's theater productions, classes, and summer camps. Most recently, the Spotlight Community Stage is a new partnership between the City and North Point Mall. During the planning and creation of the Spotlight Community Stage, it became apparent that there is a strong desire from the community for a mid-size performance space.

Looking ahead, the vision for theater in Alpharetta is to embrace this art form more fully—primarily through the improvement of available spaces that can comfortably accommodate the growing number of theater groups. Access to a high-quality, sizable performing arts facility with dedicated space for theater programming will be key to this art form flourishing in Alpharetta.

MUSIC

THEATER

DANCE

DANCE

Dance can be a dynamic form of self-expression and community building, offering a range of performances and classes that engage people of all ages and backgrounds. Local dance groups often blend traditional and contemporary styles, reflecting both the global influences and unique cultural heritage of the area. Dance events, whether professional performances or community-driven initiatives, can transform public spaces and create vibrant, shared experiences. Dance helps to cultivate creativity, bring attention to local talent, and create opportunities for individuals to connect with each other through movement.

Opportunities to experience dance in Alpharetta are growing. The City frequently partners with the Metropolitan Ballet Theatre, which hosts an annual event on the Alpharetta Arts Center Terrace. The City occasionally provides free rehearsal space at the Preston Ridge Facility, a partnership with the YMCA. Additionally, the Recreation Services Division offers a youth dance program, catering to children ages 3–7. While this program introduces dance for young residents, the City recognizes the need to expand offerings and support for dance initiatives.

The vision for dance in Alpharetta is to expand access to this art form, both in terms of viewing dance and participating in it. Like theater, the key to achieving this vision is the availability of a high-quality facility for performances, practice, and administration space for dance organizations.

Culture & Heritage Vision

Alpharetta is proud of the many cultures represented by residents and its historical heritage. The City of Alpharetta supports cultivating its past, present, and future to benefit all of its citizens, and is actively pursuing opportunities to better celebrate its diversity through engaging programs and experiences.

Moving forward, the vision for culture and heritage in Alpharetta hinges on four main types of opportunities: events, museums and sites, tours, and lectures and classes.

EVENTS

Events play a crucial role in bringing the community together, fostering a sense of belonging, and celebrating local culture. Whether it's a seasonal festival, a farmers' market, a street fair, or a live performance, events create opportunities for residents to connect and engage with one another. They also attract visitors, boosting the local economy and showcasing the unique character of the City. Events often reflect the area's history, traditions, and creative spirit, making them integral to the community's identity and vitality.

Special events are one of the hallmarks of Alpharetta's current arts and culture offerings. The City is a major provider of these events, ranging from major events like the Taste of Alpharetta to smaller happenings such as launching gallery exhibits at the Arts Center. Additionally, there are many events that the City does not directly host or sponsor, but serve as a supporting partner. Many other organizations host special events. These include the Alpharetta Symphony, Chattahoochee Evening Stars Quilt Guild, Friends of the Alpharetta Library, Alpharetta Arts Guild, Alpharetta City Band, Arts Alpharetta, Alpharetta Symphony Youth Orchestra. The Alpharetta Business Association's Farmers Market is also a consistent venue for local artists and farmers to bring their creations and products to customers.

The vision for events in Alpharetta is to continue expanding their breadth and diversity. Primarily, the City is looking to partner with other organizations to support and promote their events--particularly those that celebrate cultural diversity and help tell the story of Alpharetta's heritage.

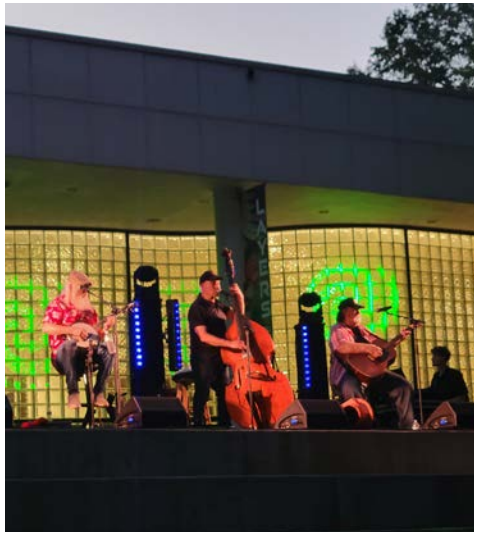
MUSEUMS & SITES

Museums and historic sites offer valuable glimpses into local culture, heritage, and history, helping preserve the unique stories of the community. These spaces provide educational experiences for residents and visitors alike, fostering a deeper understanding of the past while highlighting the City's identity. Local museums often feature exhibits on regional art, industry, or history, while historical sites may preserve landmarks that reflect key moments in the area's development. Together, they play a critical role in shaping--and understanding--the community.

The primary museums and cultural sites in Alpharetta are the Alpharetta & Old Milton County History Museum, Silos Park, and the FFA Log Cabin, all of which showcase various aspects of the community's history and culture. Additionally, the Mansell House is a Queen Anne-style home built in 1912 that is available for special event rentals. The Alpharetta & Old Milton Historical Society is a major partner in making history accessible to the community. Beyond sites focused on history, there are five art galleries that feature rotating exhibitions throughout the year.

A vision for museums and sites is a bit trickier than other forms of arts and culture: it is not feasible to "create" new historic sites and resources, at least in a way that prioritizes authenticity. Instead, the vision focuses on increased programming and interpretation, including expanding the locations where history can be interpreted. For example, hosting a historic foodways workshop at Old Rucker Farm as a joint event that marries the City's agriculture efforts with celebrating heritage.

EVENTS



MUSEUM & SITES

TOURS

LECTURES & CLASSES

TOURS

Tours offer an engaging way to explore the unique history, architecture, and cultural landmarks of a City and help visitors and residents discover hidden gems and learn about Alpharetta's past. Tours often highlight an area's distinctive neighborhoods, historic sites, and artistic hubs, offering an authentic perspective of life in the City. For residents, these tours can also deepen their appreciation for their hometown and provide new insights into familiar places. Combining tours with digital tools and emerging technologies can offer added immersion and interactivity with places.

The City currently offers three self-guided tours: Art Walk, History Walk, and the Alpha Loop Sip and Stroll. However, people can request a docent for an in-person tour. Other organizations in the City also provide tours, such as the Georgia Nature Photographers' Association.

The vision for tours is to expand opportunities to explore Alpharetta, particularly in terms of lesser-visited locations and exploration of new themes. This could include tours that dive into local restaurants, experiencing the growing South Asian community's heritage, or creating self-guided geocaching "trails" built around specific eras or people of Alpharetta's history.

LECTURES & CLASSES

Lectures and classes provide opportunities for lifelong learning, personal growth, and community engagement. Local libraries and centers of arts, education, and culture often host events that bring experts, authors, or thought leaders to share knowledge on a variety of topics, from history and science to arts and philosophy. Art classes offer residents a chance to explore their creativity and develop new skills in a supportive setting, making the arts accessible to people of all ages and skill levels. These educational offerings not only stimulate intellectual curiosity but also encourage connections between residents, helping to strengthen community ties.

The City offers several lectures and classes related to the arts, with the Arts Center serving as the hub. The vast majority of these classes are visual arts instruction, tailored to a range of different age groups. Another major provider is the Alpharetta Library, which hosts several lectures and classes throughout the year. Other organizations that provide arts- and culture-related classes and lectures include the Chattahoochee Evening Stars Quilt Guild, FOTAL, the Arcadia Theater, the Georgia Nature Photographers Association, the Alpharetta Symphony, Alpharetta Arts Guild, Lionheart Life Center, Metropolitan Ballet Theatre, Inc., Arts Alpharetta, and the Alpharetta Symphony Youth Orchestra.

Into the future, the vision is for both the City and its partner organizations to continue providing a wealth of lectures and classes. This would also include educational opportunities to support artists with training on topics like branding and marketing and financial strategies for creative businesses. These can be further bolstered by having a single arts and culture educational portal where all opportunities are posted on a City-wide calendar, and encouraging joint events that mix arts and culture disciplines in innovative ways unique to Alpharetta.

2023

4

Strategies & Recommendations

Our Path Forward

KEY STRATEGIES

The purpose of this plan is to meet the community's arts and culture needs and chart the path for reaching the City's vision for a more cohesive approach to arts and culture. One key to achieving this is to provide **a series of clear, interrelated strategies** that the City and its partners can pursue incrementally over time as resources are available. These strategies—detailed below—will help create an environment where arts and cultural **initiatives can evolve, expand, and adapt to the community's changing needs.**

To move forward, the Arts & Culture Master Plan recommends seven overarching priorities and strategies:

- **Foster partnerships**: Foster a culture of partnership between private business, non-profits, and the public sector in arts and culture initiatives across the city.
- **Serve as a connector**: Facilitate connections between Alpharetta's wide variety of historic, arts and cultural organizations.
- **Reflect the community**: Reflect Alpharetta's diverse collection of cultural backgrounds, interests, and places in all aspects of arts and culture.
- **Boost economic development:** Capitalize on Alpharetta's strong arts and culture climate to boost economic development.
- **Integrate into operational processes:** Further integrate arts and culture into projects and processes to create clear and transparent protocols.
- **Amplify marketing**: Boost public and private arts and culture activities with cohesive marketing and promotional tools.
- **Maintain character:** Utilize arts and culture to maintain Alpharetta's character in the region, while evolving and connecting with its residents.

1.

STRATEGY 1

Foster Partnerships

Foster a culture of partnership between private business, non-profits, and the public sector in arts and culture initiatives across the City. Alpharetta's robust business community and network of non-profit organizations offer myriad opportunities for partnership to boost engagement with effectiveness of, and prospective funding for the City's arts and culture initiatives. There is an opportunity to create pathways for businesses to plug into mutually beneficial relationships with the arts and culture sector, helping create more business opportunities in Alpharetta, more opportunities to participate in arts and culture, and help develop and celebrate local artists.

RECOMMENDATIONS:

Encourage giving to the arts and culture sector to benefit the community. Pursue fundraising partnerships and generate resources for the City of Alpharetta's arts and culture priorities. As outlined in the Funding section, funding mechanisms for arts and culture activities include foundation grants, corporate sponsorships, and corporate and individual donations. In addition to providing much-needed budget for these projects, they also afford the opportunity to connect Alpharetta's many corporations and nonprofit organizations to the community with direct impact.

- ***Identify an existing arts umbrella organization which the City can support more robustly and given the charge to fundraise for and administer some City-sponsored initiatives as well as provide funding resources for local organizations***. A partnership with an anchor nonprofit organization is also a frequent requirement for many grant opportunities, so fostering a seamless relationship will serve Alpharetta well on many fronts.
- Create and maintain a catalog of sponsorship opportunities for City events. Consider working with an outside consultant to pitch these sponsorships and manage their administration.

FOSTER PARTNERSHIPS RECOMMENDATIONS CONTINUED:

Create pathways for companies to learn more about opportunities to participate in the arts (space sharing, new tenants, residency programs, new partnerships, knowledge sharing, skill development, etc.). While some very enterprising organizations might come to the City with concepts, typically companies need to be presented with ideas of how they might support and participate in arts and culture activities. Being able to articulate these ideas in the context of corporate goals (i.e., cost savings, social responsibility, employee engagement, and environmental stewardship) will help advance these opportunities further.

- Create and maintain lists of arts and culture needs and ways corporations can plug in, such as space sharing, renting to arts and culture organizations, residency programs, new partnerships, knowledge sharing, skill development, and volunteering. Equip Economic Development staff with this information and work with civic partners (Alpharetta Business Association, Toastmasters, Rotary Club, etc.) to spread the word.
- Identify new and existing corporate partners and highlight their involvement to the business community and city at large; spotlighting these businesses can strengthen these relationships.

Provide financial support when feasible for arts and culture projects, programs, and happenings. Funding is a major need for all arts and culture organizations serving Alpharetta. Unfortunately, there is no single easy funding source to meet these needs. Instead, the City and its partners will need to pursue multiple opportunities in parallel:

- Support arts organizations in building internal capacity so that they can increase fundraising for partner organizations and the Arts Center.
- Consider a marketing campaign to businesses that promotes the benefits of increasing employee's exposure to creativity (increased employee retention, increased employee morale, increased revenue, etc.) and promoting corporate civic participation.
- Consider collective marketing efforts to drive awareness of the benefits of giving to partner organizations and other arts organizations by highlighting their stories and contributions to the community. Collectively featuring these initiatives during high-profile giving periods such as Arts and Humanities Month (October), Giving Tuesday, winter holidays, or Georgia Gives Day would be especially impactful.
- Seek grant funding to support arts and culture in Alpharetta from foundations and government funders, particularly those who have opportunities to build a relationship and multi-year support. Doing so may help leverage these relationships to the entire community and spur other institutional giving.
- Consider multi-organization public partnerships for catalytic or ambitious projects that would help leverage larger institutional investment in the community, such as placemaking projects or large scale development. This is a key area for Alpharetta's Department of Community Development to provide leadership.
- Advocate for a small amount of funding from the City's General Fund to start a pilot microgrant program. Piloting this type of program for small arts organizations and/or businesses could start with an initial outlay of just $10K-$20K, achieving real impact with a $500-$1000 investment per business. Recipients could use these funds for small capacity building, business development projects, or artistic production projects.

FOSTER PARTNERSHIPS RECOMMENDATIONS CONTINUED:

Support pipelines for pre-professional and emerging artists to build careers in the arts. To keep Alpharetta's arts ecosystem thriving and local, the City and its partners need to create visible pathways for students and emerging artists to become involved in the creative community and see viable long-term options in Alpharetta.

- Encourage involvement in arts and culture infrastructure: include artists, especially students, in the planning and selection of public arts-related events. Consider creating student and/or resident art competitions for City-sponsored designs, such as annual event posters and City-wide collateral.
- Hold a roundtable discussion with local arts educators and principals to explore ways to facilitate arts engagement with schools. Share City event calendars and potential partnership opportunities with arts educators as far in advance as possible. Provide tickets to or help facilitate field trips to arts programs.
- Create opportunities for networking and skill building: partner with nonprofit organizations or individual artists to host professional development skills-building workshops for artists. Offer workshops for any open public calls to help local artists understand what they need to consider. Consider providing an online toolkit of resources such as a list of local entrepreneurship business development programs (like SCORE, SBA), and artist development organizations. Local organizations include South Arts, Georgia Lawyers for the Arts, Georgia Council for the Arts, and Art is King. National organizations include Creative Capital, Springboard for the Arts, Center for Cultural Power, Artists U, and The Field.
- Create specific City-sponsored events or juried exhibitions for students or emerging artists. Reserve exhibition space in City buildings for students. Devote a public or publicly accessible mural space for rotating student artwork such as this program in Deerfield, IL, which annually places artwork on the prominent wall of a private building and also serves as a teaching opportunity for the high school visual arts program.
- Work with the region's cultural institutions (such as the High Museum, the Alliance Theatre, the Center for Puppetry Arts, and the Atlanta Opera) to have staff or visiting artists present to Art Center students (youth and adult).
- Develop opportunities for teens exploring career paths, including Teen Nights, a teen volunteer program, or a pre-professional club for kids interested in the arts similar to Aurora Theatre's Teen Nation program.

Identify and form networks for collaboration with civic organizations such as the Alpha Loop Foundation, Arts Alpharetta, and more. Alpharetta has a wealth of capable and interested individuals invested in the strength and vibrancy of their community. Creating structured pathways for collaboration with civic organizations can yield additional bandwidth and community engagement through both staff administration and volunteer bases.

- Work with City staff and community leaders to explore areas where these organizations can make an impact and provide a value-add to existing City efforts. In addition to opening funding opportunities as mentioned above, this may include cataloging Alpharetta's arts assets and resources, maintaining lists of cultural organizations, etc.
- Financial support for these organizations is necessary to achieve the desired results, but could alleviate some of the need to allocate additional City staff in the short term.

STRATEGY 2

Serve As a Connector

Facilitate connections between Alpharetta's wide variety of historic, arts, and cultural organizations. The City of Alpharetta is well poised to leverage its position within the community as a nexus for arts and culture organizations to connect with one another—a commonly stated need during this planning process. By creating channels for connection and cross-pollination amongst the arts and culture community, Alpharetta can help support organizations' growth capacity, push boundaries, and be more effective at achieving the community's vision for arts and culture priorities.

RECOMMENDATIONS:

Share opportunities for public arts and culture activities with local artists and arts organizations. Information-sharing is key to connection. Stakeholders in the arts and culture community cited their desire to know more about what one another and the City are doing in this space.

- Work to ensure that the City distributes RFPs and other calls for collaboration to a diverse audience. Ensure that databases include representatives from all of Alpharetta's cultural communities and include statements within the calls themselves that encourage participation.
- Add a portal on the arts and culture area of the City's website specifically for those working in the space (or, eventually, on the website of the arts umbrella organization the City partners with, as mentioned above) to collect and share calendars of events (as far out into the future as possible), RFPs, calls for artists, appropriate City contact information, and the aforementioned list of arts and culture organizations serving Alpharetta.
- Send regular communications of arts and culture happenings/opportunities to subscribers. This does not need to be overly designed or cumbersome to produce; there are several readily available communications platforms that can help. The key goal is regular, sustained outreach and information sharing.
  - Content could include City-sponsored events and opportunities, spotlight City arts and culture happenings, and--importantly--community submissions of events, news, RFPs, and other opportunities. Set criteria for inclusion in the newsletter, which would not imply endorsement by the City. See the City of Atlanta Office of Cultural Affairs monthly newsletter as an example.
  - Create a subscriber base by sending an initial issue of the newsletter to organizations and individuals already partnering with the City on arts and culture activities, inviting them to share with their networks. Place a subscribe link on the City's website, include in staff email signatures, and promote amongst the arts and culture community as appropriate.

Offer conduits for arts and culture organizations to connect with each other, the City, and other businesses who would benefit from proximity to arts and culture activity. Stakeholders across disciplines are yearning for structured opportunities to convene and collaborate. Intentional and inclusive gatherings create opportunities for artists, cultural organizations of all sizes, non-arts community organizations, and commercial interests to connect and converse. These result in important creative synergies, greater organizational support, and provide the aggregate effect needed for the community to advocate for itself.

» Create regular, intentional convenings such as quarterly information-gathering roundtables, workshops, meet-and-greets or town halls with key City personnel, and simple networking gatherings for the arts and culture community. Having a specific topic or focus for each event can provide structure and generate interest in attendance. For example, workshop topics could include marketing and promotion (a stated need by many stakeholders), approaching real estate and space needs, or how to work with the City on events.

Create a task force for performing arts organizations to connect with each other and the City to help address space constraints, boost programming for theater and dance, and co-promote burgeoning new programs. This task force could eventually turn into a body that can help administer a future performing arts center.

STRATEGY 3

Reflect the Community

Reflect Alpharetta's cultural backgrounds, interests, and places in all aspects of arts and culture. Although Alpharetta already features enviable arts and cultural resources, residents and other stakeholders noted that resources are not distributed evenly across the full geography of the City. In a similar vein, the community appreciates—and wants more—offerings that reflect distinct cultures, ethnicities, and traditions. These assets can make space feel more vibrant and inclusive by helping to define space and unique neighborhood characteristics, driving economic development, connection to place, and desire to be in Alpharetta.

RECOMMENDATIONS:

Distribute the City's arts and culture resources across Alpharetta. Expanding Alpharetta's arts and culture assets and resources more broadly demonstrates the importance of all Alpharettans, and provides more and different opportunities to expand offerings and styles. The City should site new public art installations with the intention of including more areas and efforts should be made to identify ways to incorporate other forms of arts and culture across Alpharetta.

- Consider a more detailed planning effort for each of the identified arts and culture hubs: downtown, North Point, Avalon, and parks. A deliverable for this process could include an interactive map with locations identified for new public art and historical markers; existing and potential venues; and a more detailed inventory of programmed gatherings, lectures, classes, and workshops in these hubs. The study should consider empty commercial spaces, religious or educational institutions, municipal spaces, and non-traditional locations for performances and shows such as building courtyards, empty lots, and unused commercial or light industrial spaces.
- Encourage arts and culture organizations to consider sites in all hubs for events, performances, and installations and provide greater support for happenings in under-utilized areas.
- In future capital park projects, work with artists to evaluate opportunities for creating more usable outdoor venues and the needed infrastructure (electricity, shelter, etc.) to support potential events, as well as consult on site design elements that could support public art opportunities.
- Utilize municipal buildings and City-owned grounds to host performances and exhibitions. The City can couple this with other existing activities like the Street Art Fest or the Paint the Town Plein Art Event to increase interest and draw people into civic buildings. When appropriate, the City can match themes of exhibitions or performances to locations that would amplify the tone of the work on display. For instance, the City could sponsor an art-based exhibition about water or experiences with water at a Watershed Management location. These types of projects tend to be enjoyable for employees who look forward to seeing the work and also to promote civic engagement by bringing people into city buildings to engage in dialogue with one another.

REFLECT THE COMMUNITY RECOMMENDATIONS CONTINUED:

Identify community goals where arts and culture can support greater awareness, efficacy, or engage hard-to-reach audiences. Arts and culture are uniquely suited to raise awareness and address challenges of all types from safety, public health, environmental awareness—even keeping people informed and engaged in an area under construction. Working with artists brings a design-minded approach and a fresh perspective. Examples:

- Work with socially engaged artists to connect with hard-to-reach segments of the population around specific issues of interest through artistic activations.
- Increase pedestrian safety through painted crosswalks or artistic wayfinding.
- Murals on park sidewalks to encourage wellness.
- Artistic benches or bus stops or kinetic installations that encourage seniors to be more active.
- Educational art installations or murals alongside municipal projects that teach core principles of conservation, watershed, history, etc.
- Painted storm drains encourage residents to dispose of waste properly.

Identify "high impact/high reward" locations to invest in art-infused infrastructure, using arts and culture to help define spaces. Incorporating art into infrastructure provides more opportunities for vibrancy and community connectedness, often providing maximum impact without much additional expense. Public art and cultural zones can also create gateways into the City and neighborhoods and help foster a sense of identity. Examples of using arts and culture as "gateway" elements into neighborhoods around Alpharetta and/or major roadway entrances to the City could include:

- Utilize small-scale art projects to infuse a sense of identity into the arts and culture hubs, and neighborhoods that desire it. This can offer opportunities for local artists to get a "first start" on public art projects.
- Consider a signature sculptural element that the City could replicate in different hubs and painted to reflect each hub's individual character (e.g., Cows in Houston).
- Lean into Alpharetta's "Music City" identity by integrating artwork with the theme of music or sound.
- Install musical benches (e.g., Dallas teetertotters).
- Create temporary installations yearly with the theme of sound or music that highlight Alpharetta's relationship with music. This could coincide with a currently occurring music festival.
- Sound or light installations in places where it would enhance vibrancy, especially where public safety is a concern.
- Murals that highlight local music history.
- Sculpture that defines space suitable for public performance (i.e., Coopers Alley in Chattanooga).
- Utilize temporary or ephemeral installations to "try on" art styles, such as a lighting installation on City Hall that changes monthly or quarterly (e.g., Chicago's Art on the Mart) or installations tied to holidays (e.g., Norcross' Valentine's Day hearts).

REFLECT THE COMMUNITY RECOMMENDATIONS CONTINUED:

Create a clear process for cultural groups to host their events at City facilities and use engagement channels to distribute this widely. The City, organizations, and stakeholders agree on a desire to integrate more of Alpharetta's cultures, ethnicities, and traditions into events held in the City. While the City's capacity for producing events is at its current limit, there is opportunity to provide more navigational support for groups seeking to host their own events in Alpharetta. The City needs to define and share these resources and processes.

» Create an internal working group and consider assembling an outside taskforce to evaluate:
  - The types of ways for groups to participate in events in Alpharetta, including participating in or partnering on existing City-planned or City-sponsored events, producing events with some City resources, or hosting their own wholly produced events on City property.
  - The resources (funding, space, equipment, staffing, etc.) that the City can devote to outside events
  - Any parameters for the content of events that organizations hold on City property or with City support

» Set clear roles and responsibilities within City departments for the execution of these events and transparent protocols for consideration. At a minimum, create an easily accessible and simple form for organizations to submit, but consider establishing a "concierge" service to provide hands-on assistance.

» If there are events that the City is seeking to add to its own calendar without increasing its own staff burden, utilize the network of arts and culture organizations and convenings mentioned above to disseminate an RFP for the event production.

STRATEGY 4

Boost Economic Development

Capitalize on Alpharetta's strong arts and culture opportunities to boost economic development. Arts and culture make good business sense, and support Alpharetta's role as an economic powerhouse. Investing in the arts and culture industry creates an inviting, innovative environment that can drive economic impact to local complementary businesses such as hospitality, retail, restaurants, and technology. Additionally, when the arts and businesses partner, it increases economic activity. While Alpharetta has a good start on harnessing arts and culture to activate economic development, collaborative and transparent processes will make these efforts much more efficient and impactful. The goal should be to create win-win partnerships for development, businesses, and arts and culture.

HOW DO PRIVATE DEVELOPERS AND OTHER BUSINESSES BENEFIT FROM ARTS & CULTURE?

Arts and culture are big business.

- The most recent estimates by the Bureau of Economic Analysis and the National Association of State Arts Agencies find that arts and culture generated $31.5 billion to Georgia's economy, more than utilities or agriculture and forestry. (Source: National Association of State Arts Organizations)
- In Georgia, spending by non-profit arts and culture audiences generated a total of $84.9 million in tax revenues for state and local government. (Source: Arts and Economic Prosperity VI)
- The average non-profit arts event in Georgia generates direct and indirect related spending per person of $32.77 for local attendees and $76.43 for non-local attendees. (Source: Arts and Economic Prosperity VI)

Art attracts workforce talent.

- From Americans for the Arts 2023 *Americans Speak Out About the Arts* Survey, "Half of people with a college degree (49 percent)—a majority of Millennials (52 percent) and Gen X (54 percent)—say they would strongly consider the arts when deciding where to move for a job."
- The same study cites that 79% of Americans believe "Arts and culture is 'important to their community's businesses, economy, and local jobs.'"
- The arts stimulate positive company culture and conversation, foster employee well-being, and inspire a healthier work environment through unique and meaningful experiences for human connection. (Source: Why Partner With the Arts? by the pARTnership Movement, Americans for the Arts)

Including the arts in private development increases property values, drives interest in properties, and contributes to placemaking.

- By thoughtfully curating work that reflects the community and/or location, developers immediately communicate to patrons the "vibe" of a place and increase attachment to a place.
- Artwork provides a marketing incentive for tenants and customers. Distinctive pieces can generate publicity and make businesses memorable amongst their competitors.
- Art-based events help cultivate a sense of place and community, particularly in newer developments with stories that are just beginning.

HOW DO PRIVATE DEVELOPERS AND OTHER BUSINESSES BENEFIT FROM ARTS & CULTURE? (CONTINUED)

» Public art can drive interest in properties. A mural painted along a downtown alleyway in Norcross prompted Social Fox Brewing to choose a specific location and even helped name their business—providing even more connection to the space.

Art can signal that the developer cares about the City.

» By including work that contributes to the local cultural identity, businesses show that they support and participate in their communities. From the above-referenced Americans for the Arts survey, "67% of Americans say 'the arts unify our communities regardless of age, race, and ethnicity' and 62% agree that the arts 'helps me understand other cultures better.'"

Public art reduces crime. Researchers at the University of Cincinnati found a 28% reduction in violent crime in areas where murals surrounded mixed use development compared to an increase in violent crime City-wide during the same period (2010-2018).

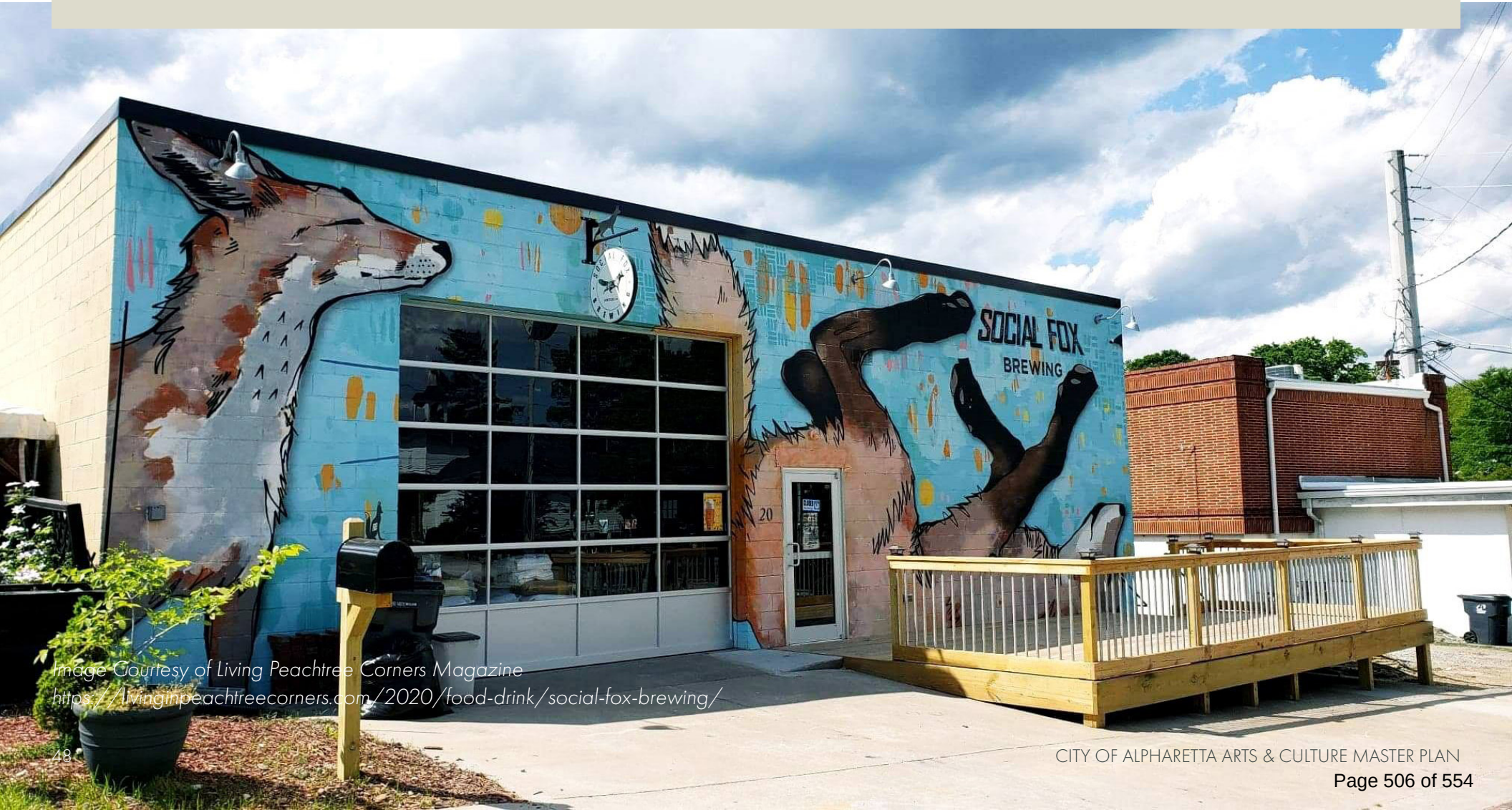


Image Courtesy of Living Peachtree Corners Magazine
https://livinginpeachtreecorners.com/2020/food-drink/social-fox-brewing/

BOOST ECONOMIC DEVELOPMENT RECOMMENDATIONS:

Promote arts and culture businesses, programs, and/or events that coincide with City initiatives and placemaking. Attendance at arts events and happenings generates additional spending and more time spent by residents in commercial areas and by non-residents within the community at large. Thus, an investment in boosting arts and culture businesses (galleries, art supply stores, class providers), programs, and events is an investment in the overall economic health of Alpharetta. (See also Strategy #6 Amplify Marketing)

Evaluate opportunities for incentives/tax breaks for artists and art-related businesses. Tax opportunities can incentivize arts-related development and business within the community, building vibrancy and economic growth. Tools to consider include:

- **Property tax credits** for creating artist workspace or housing. The City can layer these with other real estate incentives, such as Low Income Housing Tax Credits (LIHTC).
- Creation of **cultural districts** can help with marketing cultural and historical locations in close proximity. With this tool, the City can choose exactly whether the cultural district is simply a marketing or neighborhood designation or whether other incentives are also included. By formally defining a cultural district, the City can include any variety of common incentives to help bring vibrancy to a location through encouraging artists and arts organizations to cluster there. Common incentives include lowered or waived property taxesl; waived sales tax for purchase of tickets and art products; reduced or waived costs for artists to occupy space if they commit to a certain time period of occupancy; use of already available tax tools such as LIHTC to develop affordable housing with some set aside for artists; and more. Some communities use these designations to create "open container" zones to attract businesses and visitors, though these can be controversial. The Atlanta Midtown Arts District is an example of a district in which there are no formal government incentives, but local arts organizations and businesses utilize the moniker for marketing purposes and to encourage other business owners to include arts production or artists in residents within their developments. The City can layer these incentives with other existing designations.
- **Tax Allocation Districts (TADs)** to fund development or redevelopment. This tool is best utilized when paired with a public-private partnership opportunity, and can help develop properties anchored around cultural facilities that include other mixed-use or for hard-to-develop locations that could be suitable for arts work uses. Recently the TAD for the North Point area dissolved because of disappointing returns, but it is still a tool to consider as the market continues to evolve.
- **Better support for arts businesses and organizations** to take advantage of existing incentives for real estate development and economic development through current or future Alpharetta Economic Development programs.
  - Create a downloadable information sheet (ex., "Development Opportunities for Arts Organizations and Arts-Related Businesses") on the Economic Development's website and promote this to the arts and culture community.
  - Have Economic Development and Community Development staff lead an arts community convening or workshop (see Foster Partnerships, page 43) on development and real estate opportunities.
  - Work with other nonprofit partners experienced in working with private landlords to provide artist workspaces to help landlords understand and prepare for working with artists.

BOOST ECONOMIC DEVELOPMENT RECOMMENDATIONS CONTINUED:

Create a tool kit for developers to show how the integration of arts and culture into their projects can boost economic engagement. Property development is often a numbers-driven enterprise with tight margins, and perceived "extras" like public art and other cultural integration often are not priorities. Clearly demonstrating to developers the impact of arts and cultural integration into their projects may help improve and expand these important elements. Including a toolkit as part of the suite of Economic Development materials and planning website can give developers clear direction. A toolkit could include:

- Statistics showing how the inclusion of arts and culture can boost economic engagement with properties by both tenants and customers
- Offer examples of different types of successful arts and culture inclusions, such as sculptures, murals, community meeting and maker spaces, interactive art elements, dedicated outdoor performance spaces, etc.
- An overview of the public art process for private development projects; see Strategy #7-1

City planners should also be proactive in identifying elements of new development and redevelopment projects that could be ripe candidates for inclusion of arts and culture. Consider identifying specific opportunities and proactively reaching out to property owners and developers to gauge their interest in integrating arts and culture opportunities into their projects, even if only in the short term.

- Identify spaces within growing commercial centers for studios, workspaces, arts retail, and artists-in-residence of all media. A good example of this already occurring is at North Point Mall, where new arts facilities are taking root as part of ongoing plans for redevelopment.
- Unused commercial and industrial space can be ideal for film production, fabrication, studio space, and other types of arts work.
- Produce temporary art exhibitions at commercial locations with vacancies to increase vibrancy and encourage interest in the area. This could be a series or a group of pieces by a single artist.

Leverage arts and culture happenings as unique selling points in targeted marketing campaigns to attract tourists seeking cultural experiences. Arts events and vibrant commercial areas are tourism drivers; intentionally including these in tourism marketing campaigns will help cement Alpharetta's identity in this area. City communications staff should connect regularly with Alpharetta Convention and Visitor Bureau's staff to understand upcoming promotional campaigns and explore how to plug in Alpharetta's arts and culture opportunities into the messaging. A simple project is to create and maintain an easily accessible repository of captioned images for ready use by tourism agencies and the media. Consider future surveying at arts and cultural events and performances to understand the audience base and where they are coming from to pinpoint key messages.

STRATEGY 5

Integrate into Operational Processes

Further integrate arts and culture into projects and processes to create clear and transparent protocols. When deployed with strategic purpose in projects, arts and culture can enhance goals for safety, transportation, economic development, connecting with hard-to reach sectors of the community. Considering arts and culture as a lens in major planning efforts from the onset of projects can make them more effective, more cost-efficient, and more impactful. Current capacity may need to expand over time to meet the need for high-quality impact as Alpharetta integrates arts and culture into more priority areas.

RECOMMENDATIONS:

Establish a clear process for private development to incorporate arts and culture in new or redeveloped capital projects. The process for private development projects to contribute to public art is not currently explicit in the City's code. Usually when a developer provides a piece of public art, it is because the City places a condition on the development's recommendation. In this situation, the developer must then work with City staff to create a public art plan, and then go in front of the Cultural Arts Commission for recommendation.

Although this has resulted in an increased amount of public art, the process is imperfect and results are mixed. Requiring an additional approval for development adds time (and uncertainty) to projects, which often represents a hit to the project's financials. Developers also must identify and procure the art themselves. For most developers this is very difficult, as public art is not a typical area of expertise nor are most developers plugged into local and regional artist networks. Because of this, the art that comes out of this process is not always the quality and the type of art the community would like to see. Additionally, because the art comes about as a condition, it starts later in the process—much of the foundational design and programming is already established, and there are few opportunities to really integrate art into the project meaningfully.

In consultation with the City Attorney, Alpharetta should explore developing a better process for adding public art through private development. This new process should reduce the uncertainty around whether a development will be required to provide art, and the City can structure it in a way that results in better quality pieces. The City may wish to explore the following:

» Rather than requiring art as a condition, consider modifying the code of ordinances to indicate when and where the City requires public art. This provides the development community with a clear expectation from the beginning, and is an opportunity to integrate arts and culture elements into early design work. Two "triggers" for an art requirement could include:
  - **Size/intensity of the project.** Consider requiring art for projects that are above a certain square footage, such as 20,000 square feet.

INTEGRATE INTO OPERATIONAL PROCESSES RECOMMENDATIONS CONTINUED:

Continued. ..

- **Location** (recommended). Consider requiring art in all non-single family projects located in arts and culture hubs identified in this Arts & Culture Master Plan; this would apply to Downtown Alpharetta and North Point, as a private entity manages Avalon and parks have a public process for their capital improvements. The City already has specialized code provisions for Downtown and North Point, so there is precedent for requiring high quality design and an existing framework for requiring special considerations.

» If a project does "trigger" the public art requirement, consider providing developers with two options for meeting it:

- **Option 1:** Work with the developer to integrate art into the project at the earliest stage possible. This could include an initial art plan that the City requires as part of a project's initial submittal package. The process could be similar to how it works now, with the developer working with both City staff and other arts community leaders as advisors in the process.
  - » For this option, consider establishing a point-based system in the code for meeting the public art requirement. For example, public art that is comparatively "easy" to do, such as a mural on the side of the building, may be worth 2 points whereas art integrated into infrastructure may be worth 5 points. The intent would be to provide developers with a menu of options for meeting a total number of art points. The total required could vary as well based on a project's size and/or location.
  - » Additionally, the City should consider developing a document with clear design guidelines and direction for developers. These guidelines should include recommendations on foot/area ratios, public space amenities and illumination, artist compensation and selection criteria, and project and artwork selection criteria (fabrication, safety, artist vision, and maintenance considerations). This document should also:
    - Identify the City's specific values or priorities that they would like to amplify through the program; this should include referencing this Arts & Culture Master Plan for Alpharetta's overall vision and the focus public art types.
    - Clarify duties and responsibilities where more than one committee or board may have jurisdiction over or may advise the art aspect of the project. (what group is doing what, where in the process are there potential for dependencies between committees/boards, etc.)
    - Provide examples of different types of work and what demonstrates high quality. Provide examples of what the City would not approve and include an explanation of why.
    - Share that while the City does not endorse or sponsor use of specific artists or consultants, if more customized advisement is sought, the City could hire public art consultants to support the project.
    - Consider creating a website or webpage linked to both the Arts and Culture and Planning webpages as a portal to host information about this process.
- **Option 2.** Provide a "fee-in-lieu of" option, similar to how the City offers a fee-in-lieu of option for parking in Downtown Alpharetta. In this scenario, developers could opt out of providing art on their own site and instead pay into a designated City-managed fund. The fund would have stipulations on how/where the City could spend funds to ensure there is a rational "nexus" between the fee a developer is providing and a benefit that the site receives.
  - A designated City-managed fund should cover public art procurement, maintenance, curation, and administration so that the City can use fees flexibly to support both strategic priorities for public art and procurement of public art.

Should the City choose to update its code to require art in certain projects, it is important that the requirements are reasonable. The goal is to not deter or bog down development, but to layer in art as a value add for all parties.

INTEGRATE INTO OPERATIONAL PROCESSES RECOMMENDATIONS CONTINUED:

Integrate arts and culture as part of the standard process for new and updated infrastructure and planning projects. The City should require consideration of arts and cultural in its plans and initiatives. Rather than departments layering it in after projects are planned, including arts and culture from the start signals that it is a municipal priority; yields more integrated, impactful, and often more cost-effective inclusion; and also potentially unlocks budget dollars for arts-related project elements in placemaking.

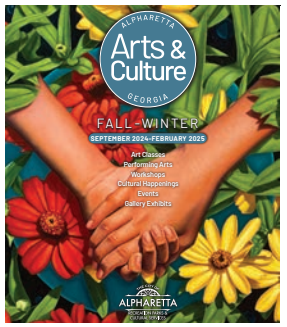
- Include arts and culture as a standard element in future comprehensive plan updates.
- Develop and refine over time a workflow for project types and levels and the inclusion of arts and culture experts to review plans and make suggestions. Depending on the type and complexity of various projects, this may draw from existing City arts staff, a roster of community partners or artists, or a hired consultant. Consider and set standards for types of projects that the Cultural Arts Commission would need to vet.

Plan for the future hiring of an additional staff member to administer arts and culture initiatives and boost engagement within the arts and culture community. Current Recreation, Parks & Cultural Services staff are already producing a vast amount of programming and coordination with other City departments. To achieve the levels of community connection that is desired--and deeper, sustained integration of arts and culture into economic development and City planning processes—the City will need more staff and specific expertise. The City should begin to make plans for the addition of one or more staff members in the years ahead. Eventually, a dedicated arts administrator will also be able to manage funding opportunities and network with regional peers for idea-sharing in project ideas and funding and partnership opportunities. Until there is support and funding to expand in-house staff, there are ways to expand the arts and cultural capacity:

- Hiring outside consultants to perform some arts administration duties and create workflows and annual calendars; outside consultants are also an excellent option for "one-off" projects that require more technical expertise and/or access to specialized data sources
- Consider a paid internship program. Interns are well-suited for discrete projects such as the cataloging of existing assets, development of a maintenance plan, etc. Area arts administration programs that could yield candidates include:
  - Augusta University, Certificate, Arts Administration
  - Georgia State University, B.I.S. Arts Administration
  - SCAD, MA Creative Business Leadership

STRATEGY 6

Amplify Marketing



Boost public and private arts and culture activities with cohesive marketing and promotional tools. Community members described a desire to make finding information about available programs, events, and resources easier. In addition, local arts and culture organizations expressed a need for assistance with marketing and promotion. By leveraging all activity across the community, Alpharetta can better market its activities to residents, workers, and those from surrounding communities to enhance economic impact.

RECOMMENDATIONS:

Work with an organization such as the Alpharetta Convention & Visitors Bureau or an arts and culture organization to create an online arts and culture hub with a searchable and contributory calendar of events, with maps, lists of local resources, etc. The public and Alpharetta's arts and cultural organizations desire a go-to resource that shares more in-depth information on arts and culture events, happenings, and sites.

- Set sights on creating, maintaining, and sharing a comprehensive, searchable calendar of arts and culture events and happenings in Alpharetta. The calendar should be categorized by type and location and ideally offer the ability for users to export events to their personal calendars or subscribe to categories. The calendar should be in an easy-to-find location on the City website and be accessible via QR codes located on information kiosks and bulletin boards. For example, see Roswell365.com.
- Using the current Public Art Story Map as a starting point, promote interaction with public art, historical sites, and other cultural assets to create a comprehensive, searchable map that people can use to explore and interact with the City's assets virtually, create walking tours, set meeting points, and create educational curricula. People can also use the map for interactive promotions such as scavenger hunts and passport promotions.

AMPLIFY MARKETING RECOMMENDATIONS CONTINUED:

Continue to use the City's existing channels to promote and market the City's own and partnered arts and culture programs and events. Alpharetta's residents are already tuned into the City's existing communications; therefore, the City amplifying and focusing attention on arts and culture should yield more engagement and give Alpharetta's cultural institutions a sought-after boost.

» Send a regular communication about arts and culture opportunities as described above.

» Intentionally include less talked-about arts and culture types in marketing, especially theater and dance.

» Develop and maintain a social media communications calendar for coordinated and differentiated content across various channels. Tell Alpharetta's arts and culture story through the lenses of various stakeholder types: residents, artists, performers, and educators. Incorporate more inclusion of community organizations and resident artists via strategies like partnered posts and takeovers. Consider expanding social media presence to additional platforms to take advantage of the reach to younger adults as patrons and emerging professionals. Creative use of social media is a terrific pathway to involve teenage volunteers and interns.

» Consider the use of annual (or biannual) themes to connect all types of City's arts and culture offerings with those from the community. These can tie into or complement broader City initiatives or the City can source ideas from the community. Themes can offer built-in opportunities for creative endeavors across all art types and even historical look-backs at how these concepts or ideals shaped in Alpharetta in previous times.

Create an Alpharetta arts and culture marketing toolkit for organizations to employ. Make it easy for organizations to talk about and promote their place within Alpharetta's arts and culture community. Include an easily accessible document with messaging about the City of Alpharetta and its arts and culture vision and identity. Create and maintain a repository of pre-approved, downloadable captioned images to make it turnkey for entities like Economic Development, the Alpharetta Convention and Visitors Bureau, and community organizations to include photos of Alpharetta's arts and culture assets and offerings.

STRATEGY 7

Maintain Character

Utilize arts and culture to maintain Alpharetta's character in the region, while evolving and connecting with its residents. Alpharetta has abundant resources, culturally diverse residents, and unique amenities to offer. By identifying and preserving the character that makes the City unique, Alpharetta can harness what makes it distinctive to drive economic growth and vibrancy.

RECOMMENDATIONS:

Define Alpharetta's arts and culture identity. Creating a more detailed document that defines what Alpharetta's arts and culture identity is—and is not—will equip the City with consistent messaging and provide parameters for planners, developers, artists, culture bearers, and other participants in Alpharetta's arts and culture scene. Although this Arts & Culture Master Plan is a start, there is a need to establish art guidelines, the kinds of art (media, format, style, etc.) accepted and not accepted, and how Alpharetta wants to define local art.

Alpharetta's unique history should be celebrated as a key element of its arts and culture core identity and should be included in the vision and identity documents as well as in marketing toolkits.

- Ensure that Alpharetta's diverse cultural backgrounds and interests is reflected in all aspects of arts and culture through historic organizations, heritage organizations, and any other culturally specific organization.
- Consider ways to incorporate historical stories, traditions, and events into new public art, art showcases, or works of performing art.
- Ensure the City includes historical sites when cataloging arts and cultural assets. Place markers with QR codes at these locations to enable viewing of historical photographs of these locations where possible.
- Intentionally include members of Chattahoochee Evening Stars Quilt Guild and similar heritage craft groups in meetings to help preserve this part of Alpharetta's history and ensure they are actively part of telling the community's story.

Promote Alpharetta's arts and culture identity locally, regionally, and nationally. Keeping arts and culture in the forefront as Alpharetta grows will help solidify its reputation as a vibrant, diverse City with a small-town feel. The City can achieve this in small and large ways from signaling arts and culture's primacy with its consistent inclusion in City language and images to facilitating connections between businesses and local organizations to amplify the impact of arts and culture. A great starting point is leveraging Alpharetta's strength in music through development and creation of a Music City Plan (see pages 57-59).

MAINTAIN CHARACTER RECOMMENDATIONS CONTINUED:

Create a plan to digitize, maintain, curate, and promote public arts and cultural resources. An essential part of maximizing the City's resources is understanding all of the available assets and how best to deploy them. A comprehensive catalog of public art (current and past, permanent and temporary) and the City's arts and cultural resources, as well as a maintained list of arts and cultural organizations serving Alpharetta will become an essential resource for arts and culture stakeholders as well as a platform for programming and promotion.

Public Art (current and past, permanent and temporary) is a key component of a comprehensive catalog of the City's arts and cultural resources. This catalog should become an essential resource for arts and culture stakeholders as well as a platform for programming and promotion.

- The catalog should include comprehensive information on each artwork. Ensure that each artwork has informational signage with a QR code linking to its page in the catalog.
- Create and periodically update a plan for the preventative and ongoing maintenance of all artworks, including ready resources for responsive repair or cleaning and the budget for these activities. An up-to-date catalog also ensures complete insurance coverage. Develop or update policies for acquisition and deaccession. Work with an arts consultant as needed.
- Consider the creation of a public trust fund for public art that would allow corporations and individuals to make contributions. The trust could be utilized in perpetuity to fund the maintenance and acquisition of public art for Alpharetta.
- Expand the Public Art Story Map to include a broader collection of arts and culture assets. This can serve as a database for the City and partner organizations the ability to easily reference assets for publicity, make connections with artworks and resources, and create programming such as art walks or interactive activations.

Explore ways to build on the success of the Arts Center. Alpharetta's Art Center is an enviable asset and is already well-utilized with varied programming and classes. The City may need to make some modifications with pricing to sustain growth and remain competitive.

- Consider a new membership model that would enable more competitive pricing for non-residents
- Engage with an outside consultant to conduct a study on pricing for residents vs. non-residents as well as work to identify opportunities to expand marketing in and around Alpharetta. Consider a membership model.
- Internally or with a consultant, consider implementation of a sponsorship program of the Arts Center programming and facilities and a partnership program to connect patrons with promotions or discounts.
- As part of the push to identify additional locations for arts and culture in under-utilized areas of Alpharetta, consider a satellite location of the Arts Center with different offerings, such as a membership-based maker space and associated classes. In particular, consider expanding arts and cultural opportunities at Preston Ridge Community Center and other facilities on the east side of Alpharetta.
- Offer extended facility hours for groups seeking to use the Arts Center for lectures and meet-ups.
- Consider development of a Culture City Pass that bundles an Arts Center membership with other popular City services and programs

Revise and implement the Alpharetta Music City strategy. Development and implementation of this type of model will cultivate a sense of place that enhances Alpharetta's Music City identity and connect businesses who benefit from increased arts activity with local arts organizations to help better coordinate arts activity and economic impact.

MAINTAIN CHARACTER RECOMMENDATIONS CONTINUED:

Address the need for a Performing Arts Facility. A breadth of arts and culture organizations in Alpharetta feel the facilities gap, most notably for the performing arts. The gap is particularly acute for spaces for performance, rehearsal, storage, education, and administration, and is as a key issue limiting the growth of many organizations. The City should engage an outside consultant to conduct a feasibility study to understand the needs of a performing arts facility and make recommendations for an appropriate size, amenities, and possible locations. A study should incorporate references to past studies (such as previous studies conducted by the Alpharetta Convention and Visitors Bureau) and include all City staff, partner organizations, and local businesses. Major considerations will include budget, programming models and potential partnerships with neighboring communities. Creative solutions will be necessary to satisfy the current needs of these organizations while planning for future growth.

- Establish the aforementioned task force of performing arts organizations and set a regular, sustained meeting schedule with a dedicated City staff liaison. This move is a key signal to these organizations that Alpharetta recognizes the acute needs of this sector and should provoke goodwill and fellow cooperation and innovation.
- Conduct an audit of existing public and private facilities in Alpharetta that performing arts organizations could be use. Consider non-traditional spaces, space-sharing, and locations in adjacent municipalities.
- Serve as a facilitator between performing arts organizations and property owners (including other municipalities) as the City explores creative options.

WHAT IS A "MUSIC CITY"?

"Music City" isn't simply a self description. In short, Music Cities aren't just places where there is a lot of live music, but areas where active placemaking occurs to enhance the benefits of proximity to the music economy to build vibrancy, economic growth, social benefits, and prosperity across the entire City.

According to IFPI, *"A Music City, by its simplest definition, is a place with a vibrant music economy. There is growing recognition among governments and other stakeholders that Music Cities can deliver significant economic, employment, cultural and social benefits." In their 2020 report The Mastering of A Music City, IFPI highlights key elements of a Music City, which include:*

- *Artists and musicians*
- *A thriving music scene*
- *Access to spaces and places*
- *A receptive and engaged audience*
- *Record labels and other music-related businesses.*
- *It is also important to have multi-level government support, a broader City infrastructure conducive to the sector, and music education programs."*

Some examples of Music Cities include large, well-known music centers like Austin, TX and Nashville, TN, but also smaller cities like Denton, TX, and Chattanooga, TN, Olympia, WA and Eau Claire, WI.

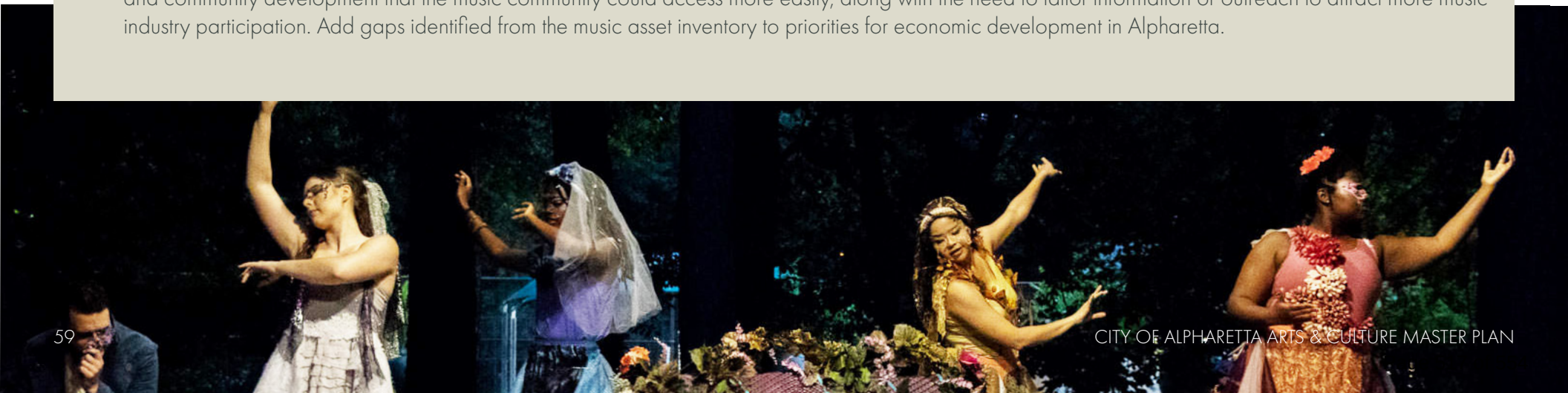
WHY SHOULD ALPHARETTA BE A MUSIC CITY?

Alpharetta already enjoys a strong reputation for having great live music. This distinction is a differentiating factor for Alpharetta amongst other North Atlanta Metro cities. By building upon this reputation through planning and placemaking efforts and partnering with the local music community to capitalize on existing assets, all Alpharettans stand to benefit from an enhanced local economy, music tourism, increased access to arts and culture opportunities, job creation, and living in an even more dynamic community.

HOW DOES ALPHARETTA BECOME A MUSIC CITY?

Music Cities vary widely in the strategies that they have pursued to achieve success, so it will be crucial for Alpharetta to identify the plans that best help the City achieve both arts and culture and broader economic and social goals to achieve the best outcomes. Based on field research from reports like The Mastering of A Music City, and analysis of feedback from interested parties, the planning team recommends the following strategies:

- Convene interested parties in an interactive and ongoing process to better understand the policy and social environment affecting the music industry in Alpharetta.
- Create an advisory board of interested parties that can provide a link between City government and the Alpharetta music community.
- In partnership with the local music community, identify needed policy goals, possible hurdles, and barriers to access. Consider investment in a music census study or other research to inform policy decisions.
- Consider establishing a music officer within City government that can address music related concerns in the community and issues and provide recommendations to City council and the mayor's office on policy.
- Inventory existing music assets and identify assets from which to build and gaps in the music ecosystem. Assets can include: available commercial music work and practice space, live performance venues (number, size and audience served), music education programs, music events and festivals, music businesses located in and nearby Alpharetta, historic music assets, recording facilities, professional and pre-professional music opportunities.
- Create or update a Music City plan for Alpharetta that not only includes recommendations and goals for increasing economic development, but policy and planning recommendations which support developing a music and musician-friendly environment City-wide.
- With music community partners and the Alpharetta Convention and Visitor's Bureau, develop a plan for music tourism in Alpharetta.
- Identify audience and economic development goals specific to cultivating the local music industry. Identify existing programs in economic development and community development that the music community could access more easily, along with the need to tailor information or outreach to attract more music industry participation. Add gaps identified from the music asset inventory to priorities for economic development in Alpharetta.



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Funding

Funding

There is a variety of innovative ways to fund arts and culture in Alpharetta. Long term, the City should consider providing funding support to a dedicated arts and cultural organization as it provides to other initiatives such as Tech Alpharetta. This sort of dedicated, consistent funding stream would be transformative for arts and culture in the city.

In the short to medium term, staff and partners and generate funding using multiple approaches. The City will need to create a roadmap to allocate these funds in dynamic ways to execute the seven major strategies of this Arts & Culture Master Plan.

FUNDING TYPES

Foundation Grants

Some foundations grant to municipalities, particularly to fund catalytic and cross-sector projects in arts and culture that can benefit communities in multiple ways. Additionally, funding also exists to support historic and cultural preservation for cities like Alpharetta. Cross-sector foundation grants may be appropriate for projects where arts and culture partners with other sectors to achieve broad community goals, such as improved public health or safer walking infrastructure.

Additionally, some Foundation grants may require partnership with local nonprofits, artists, or other cross-sector partnerships. The City may also choose to work with a nonprofit partner such as Arts Alpharetta on grants for other advantages such as simplification of grants management.

Below are some examples of the types of grants available to cities like Alpharetta:

- **Bloomberg Philanthropies** (Asphalt Art) - Bloomberg provides opportunities for cities to apply for grants to make transportation and pedestrian infrastructure safer through arts improvements.
- **Project for Public Spaces** (Placemaking Grants for Public Spaces) - Project for Public Spaces provides grants and technical assistance for placemaking.

Government Grants

Governments provide grants that can help support cultural activities, renovation or acquisition of new arts facilities, or cross-sector collaboration with artists or arts organizations. Increasing grant seeking capacity could help Alpharetta generate new sources of revenue from these opportunities. Federal grants typically provide the largest awards, but also require the most resources for grant management, while smaller county or state grants may be helpful for smaller artistic projects. Alpharetta should consider whether opportunities for grants are appropriate for the amount of time and resources needed for grant seeking and grant management and plan to propose projects accordingly.

- The **National Endowment for the Arts** and **National Endowment for the Humanities** offer multiple grants to which cities may apply for a wide range of creative purposes.
- **Georgia Council for the Arts** offers Bridge and Arts Project grants to which cities can apply. These are smaller grants than those made by federal agencies.
- **Fulton County** provides grants through Contracts for Services to cities, and Alpharetta has successfully won funding previously for arts and culture programs.
- **South Arts**, the regional arts agency, offers cross-sector arts grants for which municipalities can be eligible if applying in partnership with a nonprofit organization or artist.

Public-Private Partnership

Broadly speaking, public-private partnerships are collaborations between public entities, such as cities and nonprofit organizations with private entities, like non-profit organizations, corporations, and individuals. Public-private partnerships can be structured in many different ways depending on needs to accomplish goals that a jurisdiction cannot achieve alone. Cities can use public-private partnerships for large multi-year projects or catalytic projects that require collaboration with the private sector to achieve needed goals. Other

cities have utilized public-private partnerships to create art, produce public performances and install exhibitions in government buildings. Additionally, they have successfully raised corporate resources to update arts facilities in order to reach city-wide energy conservation goals while combining public, private and nonprofit resources. These actions have resulted in the funding of construction of new arts facilities while matching corporate and public funds to produce public art experiences for the entire community.

Examples of successful public-private partnerships include:

- Central Atlanta Progress uses a public-private partnership with the City of Atlanta and media companies to fund arts and culture in Downtown Atlanta through revenue-sharing agreements and partnerships with media companies and property owners.
- Bethlehem, PA redeveloped a 10-acre industrial site into a vibrant dedicated arts site with multiple festivals and events year-round through the establishment of a Tax Increment Financing(TIF) district to fund the project.
- The City of Minneapolis partnered with Downtown landlords to subsidize rents and fill vacant storefronts with artists and arts businesses to increase vibrancy.

Corporate Sponsorships and Donations

More and more, cities are utilizing corporate donations and corporate sponsorship to achieve public goals while achieving corporate goals for social responsibility and help expose employees to opportunities for creativity. A "Friends of" group could structure sponsorship and donation opportunities around designated initiatives such as capital campaigns, naming rights, or helping to create endowments or trusts that can fund new facilities or ongoing maintenance of public art.

In order to be successful and generate needed revenue, this "Friends of" group would need to develop a compelling statement of need along with a plan for marketing the fundraising campaign to potential donors. Campaigns can also target cultivation of corporate or individual volunteerism and in-kind gifts. Event sponsorship opportunities, such as for festivals or large productions, offer an incentive for more "eyes on the brand" to local businesses, as well as an opportunity to show community participation is a priority.

Funding

Using corporate sponsorships and donations in a public setting could include:

- Establishing a **public trust** can allow corporations and individuals to donate to trusts that fund acquisition and maintenance of public art such as the City of Suwanee's Public Art Capital Campaign that allows corporations, small businesses, and individuals to be a part of the City's acquisition of new public art for the Town Center Park Expansion Project.
- A **sponsorship program** of the Arts Center, including naming rights of the building, classrooms and spaces, programming and even equipment.
- **Buy-a-brick campaigns** to fund capital projects.

Percent-for-Art

Percent-for-Art programs are highly effective in providing a steady opportunity to fund arts and culture within cities. Percent-for-art programs work by utilizing a percentage (typically .1%) of total spending on new capital projects to fund art or to pay into a fund that can pay for public art or other City-produced arts and culture activities.

There are two main types of percent-for art programs: private development percent-for-art programs and public development percent-for-art programs. Programs can be voluntary or mandatory, and may also have a threshold for minimum capital expenditure or exclusions for specific types of capital spending. These program can have flexible structures, and the City could design it to meet specific goals.

- **Private development percent-for-art programs**: In these programs, private developers participate in contributions to percent-for-art funds whenever they build new developments. Some cities opt for voluntary participation while others, like LA, have made participation mandatory. (Mandatory participation generates more public art for the community. However, communities must take care to ensure that the expenditures for arts and culture do not discourage development.) Many programs also either encourage or require developers to meet with a public art council or to work with a City-approved public art consultant to ensure that developers understand the benefits both they and the community receive through the program as well have access to expertise to help them choose quality art activations that will complement their development. Clear expectations are vital to help developers and businesses navigate the program.
- **Public development percent-for-art programs**: Some cities have a percent-for-art requirement for capital outlay projects, usually .1% to 1% is incorporated to pay for public art. These programs are highly effective at generating public art for communities, particularly since it's an opportunity for including public art at the beginning of each project. Public art can be incorporated into the project itself (such as art-infused infrastructure or as an adornment) or the budget allotment can be paid into a fund that pays for public art in other locations if a suitable project for the current capital outlay is not available.
- This database for model ordinances from other places offers many examples: https://explore.publicartarchive.org/papd-database

Fees for Service

Fees for service include any fees generated by offering art-making, art events, or art activities to the public. These include facility rental fees, class tuition, service fees, ticket fees, and any other fees charged for quid-pro-quo exchange of services or goods. Cities like Alpharetta often subsidize these fees from the true market rate to make community resources affordable and equitable, however these fees can provide important sources of regular cashflow.

- Increasing enrollment, rentals, attendance will increase revenue.
- COVID-19 impacted service fees and participation for the City of Alpharetta just like most other arts organizations, and the Art Center continues to meet or exceed budgeted goals for fees and participation.
- Consider offering additional programs or services as demand increases to increase revenue if capacity is available.
- Through partnership with other arts service organizations, Alpharetta could extend workshops or professional development opportunities to its artist community without having to develop a new curriculum from scratch to meet the need.
- In addition to budgeted General Funds, grants can help offset program costs from market rates. Soliciting corporate sponsorships can also help offset market rates and further expose corporate employees to more creative offerings in the community.

Funding

Bonds

Bonds are a method commonly utilized to pay for capital projects whereby municipalities sell local bonds to fund project construction.

By including public art, beautification, or art-infused infrastructure in project plans from the very beginning, Alpharetta can use these public funds to pay for art as part of the project. By including art in capital outlays, Alpharetta not only increases the overall amount of art residents have access to, but the City can plan for types of art that will contribute to the goals of the project.

Tax Revenue

Property taxes and sales taxes generate the majority of Alpharetta's tax revenue, with a small amount also generated from Hotel/Motel Tax revenue. Property Tax and Sales Tax revenue goes into the General Fund, which is the primary fund for the City's budget. The 8% Hotel/Motel occupancy tax revenue is split between the City of Alpharetta (37.5%), debt service on the Alpharetta Convention Center (18.75%), and the Alpharetta Convention and Visitors Bureau (43.75%). The City's portion of the revenue is transferred from the Hotel/Motel Tax Fund to the General Fund after satisfying expenditures to ACVB and convention center debt service. Public surveying during this planning process indicated that there could be support for a modest tax increase to support arts and culture in Alpharetta.

TADs

Tax Allocation Districts (TADs), called Tax Increment Financing (TIF) districts in other parts of the country, allow for bonds to be sold that would be repaid utilizing future anticipated tax payments to allow financing of current development projects. This option is popular for vacant, blighted, or mostly unused properties to be redeveloped into future projects. Communities have successfully used this option to redevelop projects for arts and culture that include anchor organizations, which can encourage arts and culture activity in the area. They often require public-private partnership and legislation to designate the TAD. There are potential downsides if tax revenue shifts significantly from what was anticipated after the state approves a TAD or if communication with the community about the purpose and activities around the TAD project are not seen as transparent. If the North Point TAD returns in the future, this could be a viable funding source for art projects in eastern Alpharetta.

Other Government Programs and Tax Credits

Some government programs allow inclusion of arts and culture projects when utilizing the grant or tax funding for another purpose, or have specific provisions for artists (such as the Low Income Housing Tax Credit (LIHTC]). It is important to be aware of these opportunities if the goal is to be creative in funding future projects for the City of Alpharetta. The City can layer these credits into direct funding or other opportunities that the City chooses to pursue directly to increase the feasibility of the project.

ATHLETIC FIELDS
POOL
WACKY WORLD
MANSELL HOUSE
GRAND PAVILION
DOG PARK
COMMUNITY CENTER

6

Action Plans

Immediate Actions (Next 12 Months)

To implement the Arts & Culture Master Plan, the City should begin with tasks that signal immediate momentum to stakeholders, along with key actions that will serve as the foundation for the rest of the plan.

IMMEDIATE ACTIONS	POTENTIAL LEAD	POTENTIAL PARTNERS	COST	POTENTIAL $ SOURCE	STRATEGY
Create an initial schedule for arts and culture convenings. Signal readiness to engage with the arts and culture community by scheduling an initial set of convenings, such as networking opportunities or listening sessions. The City should plan future events based on the group's feedback and interest areas.	Recreation, Parks & Culture staff	Arts and culture organizations, arts educators, arts-related businesses, cultural and historic heritage organizations	Staff Time	N/A	3
Identify a lead arts and culture non-profit group for fundraising. Many key elements of the Master Plan rely on a more robust partnership with an organization with capacity to fundraise. Work with the organization to determine its current and future capacity, identify areas that require more support from the City and/or community partners, and lay the groundwork for increasing staff and resources. Consider working with an outside consultant to develop a strategic plan for the organization's elevated role in the City's future arts ecosystem.	Recreation, Parks & Culture staff, arts and culture non-profit	Outside consultant	Additional funds needed	City of Alpharetta: General Fund; arts and culture non-profit: donations, earned revenue, capacity building grants	2

IMMEDIATE ACTIONS	POTENTIAL LEAD	POTENTIAL PARTNERS	COST	POTENTIAL $ SOURCE	STRATEGY
Define Alpharetta's arts and culture identity. A clear, articulated identity for Alpharetta's arts and culture is a foundational step for execution of the Master plan. Establish a project lead and timeline, involving an outside consultant as needed, to create a document defining what Alpharetta's arts and culture identity is—and is not—to equip the City with essential messaging language and provide parameters for planners, developers, artists, culture bearers, and other participants in Alpharetta's Arts & Culture scene.	Recreation, Parks & Culture staff and City Communications staff	Alpharetta CVB, Economic Development staff, arts and culture organizations; potential outside consultant	Additional funds needed	General Fund (could be incorporated into normal marketing costs)	7
Create a plan to catalog, maintain, curate, and promote public arts and cultural resources. An essential part of maximizing the City's resources is understanding all of the available assets and how best to deploy them. Establish a project lead and timeline, involving an outside consultant as needed, to create a plan for the comprehensive documentation of Alpharetta's public art (current and past, permanent and temporary), the City's arts and cultural resources, as well as a maintained list of arts and cultural organizations serving Alpharetta. This could also be a project for a summer intern.	Recreation, Parks & Culture Staff	Potential outside consultant	Additional funds needed	General Fund	7

Short Term (1-2 Years)

In 1-2 years, the City should embark on critical planning tasks that will form the foundation of the Master Plan, including forming a performing arts task force, conducting a feasibility study for a Performing Arts Center, establishing clear processes, developing a communications and marketing plan, and exploring opportunities to build on the success of the Arts Center.

SHORT TERM TASKS	POTENTIAL LEAD	POTENTIAL PARTNERS	COST	POTENTIAL $ SOURCE	STRATEGY
Establish a clear process for private development to contribute to arts and culture in Alpharetta. Establish a timeline and assign a project lead to work with the City Attorney. Once finalized, the City should adopt the new process into the code of ordinances (if applicable) and accompanied by a developer toolkit outlining requirements, approval procedures, and guidelines for incorporating art into projects.	Community Development staff	Cultural Arts Commission, Recreation, Parks & Culture staff, arts and culture non-profit	Staff Time	N/A	1, 5
Establish a Performing Arts Task Force. Create a taskforce for performing arts organizations to connect with each other and the City to help address immediate space constraints, boost programming for theater and dance, and co-promote burgeoning new programs. The task force could also become the steering committee for the Performing Arts Center feasibility study. As part of the vetting process, City personnel should meet with neighboring North Fulton jurisdictions to explore the potential for a combined facility.	Recreation, Parks & Culture staff (to start task force)	Performing arts organizations, Community Development staff, Economic Development staff, City of Milton, City of Roswell, City of Johns Creek	Additional funds needed for feasibility study	General Fund	3, 7

SHORT TERM TASKS	POTENTIAL LEAD	POTENTIAL PARTNERS	COST	POTENTIAL $ SOURCE	STRATEGY
Establish process for arts and culture integration in new and updated Public Works projects. With the support of Community Development staff, begin meeting with Public Works staff to determine opportunities for integrating arts and culture early in capital projects. These discussions should identify the types of projects that are candidates for arts and culture components, any proposed projects of this type, identification of a pilot project for integrating arts and culture in the early phases of programming and design, and the identification of a staff person to represent the arts on the pilot project team.	Department of Public Works staff, Community Development staff	Recreation, Parks and Culture staff, Cultural Arts Commission	Staff Time	N/A	5
Create a plan to address communications and marketing needs. Integrated marketing and promotion of arts and culture activities will provide support across this plan's strategies. Create a coordinated plan to streamline the work and avoid duplicating the creation of assets, which include: • Promotional/editorial calendar • Monthly arts and culture email + submission form • Creation of arts and culture online hub (for public and for artists and organizations) • Create promotional toolkits for Economic Development, Alpharetta Convention & Visitors Bureau, use by organizations, etc.	Recreation, Parks & Culture staff	Alpharetta CVB, arts and culture non-profit, Economic Development staff, outside consultant	Additional funds needed	N/A	1, 6

SHORT TERM TASKS	POTENTIAL LEAD	POTENTIAL PARTNERS	COST	POTENTIAL $ SOURCE	STRATEGY
Create a clear process for cultural groups to host their events within the City. Establish a project lead, working group and timeline to evaluate the types of ways for groups to participate in events in Alpharetta, resources that can be devoted to outside events, and any parameters for the content of events that organizations host on City property or with City support. Set clear roles and responsibilities within City departments for the execution of these events and transparent protocols for consideration and create an easily-accessible and simple form for organizations to submit.	Recreation, Parks & Culture staff	Arts and culture organizations	Staff Time	N/A	4
Explore ways to build on the success of the Arts Center. Establish a project lead, working group and timeline to evaluate near- and long-term options for sustaining the growth of the Arts Center, including possible modification of programming, pricing and hours, implementation of a sponsorship program, and a possible satellite location.	Recreation, Parks & Culture staff	Arts and culture organizations	Staff Time	N/A	7
Create pathways for companies to learn more about opportunities to participate in the arts (space sharing, new tenants, residency programs, new partnerships, knowledge sharing, skill development, etc.).	Economic Development staff	Recreation, Parks & Culture staff; businesses	Estimated cost to be determined	N/A	2

Medium Term (2-5 Years)

Medium-term priorities include the addition of a staff member, establishing a clear path for the Performing Arts Center, fully integrating new policies and processes, updating previously existing plans, and deepening marketing and communications.

MEDIUM TERM TASKS	POTENTIAL LEAD	POTENTIAL PARTNERS	COST	POTENTIAL $ SOURCE	STRATEGY
Add a staff member. Hire an additional staff member to administer arts and culture initiatives and boost engagement within the arts and culture community. Consider this role being part of the Economic Development Department to reflect the focus of arts and culture as an economic development tool, and help encourage collaboration with Recreation, Parks, and Culture staff.	City Administration, Economic Development staff	Recreation, Parks & Culture Staff	Salary equivalent to Pay Grade 310	General Fund	5

MEDIUM TERM TASKS	POTENTIAL LEAD	POTENTIAL PARTNERS	COST	POTENTIAL $ SOURCE	STRATEGY
Pursue funding for Performing Arts facility. Assuming the feasibility study supports a Performing Arts Center, it will likely take multiple years to acquire funding and identify a plan for operations. As part of this process, the City should also begin to lay the groundwork by identifying and acquiring a site (as needed), gathering sponsorships, and solidifying partnerships. To secure the most beneficial funding for Alpharetta's taxpayers, the City should also define an ideal sustainable operations plan for the facility, including whether the City or an external operator will manage it, which will then help determine the optimal timeline for forming partnerships to leverage funding opportunities like grants or philanthropic donations during construction.	City Administration, Economic Development (new staff person)	Recreation, Parks & Culture staff, Community Development staff, arts and culture organizations, Performing Arts Task Force	Estimated costs to be determined	General Fund; City Land Donation (if appropriate); Tax Credits; Philanthropy; Corporate Investment; Private Donations; potential bond	*7*
Participate in update of the City's Parks, Recreation, & Culture Master Plan. The City's master plan for its parks system is due for a 10-year update in 2028. Because parks are one of the four major recommended arts and culture hubs, this process is the ideal opportunity to plan for art in parks in greater detail, with a particular focus on nature-based art and art-based play opportunities for children.	Recreation, Parks & Culture staff	Outside consultant	Estimated costs to be determined	General Fund	4, 5

MEDIUM TERM TASKS	POTENTIAL LEAD	POTENTIAL PARTNERS	COST	POTENTIAL $ SOURCE	STRATEGY
Update LCI Plans for Downtown Alpharetta and North Point Area. The Atlanta Regional Commission (ARC) provides planning funding and technical support to jurisdictions through its Livable Centers Initiative (LCI) program. This program supports the development of multi-modal transportation, smart land use planning, and enhancing quality of life through placemaking. Both Downtown Alpharetta and North Point are already designated LCI areas; when the time comes to update each area's plan, there should be a concerted effort to layer in more detail on how these areas will grow as arts and culture hubs, with specific recommendations for locations for art, preferred types, and potential place-based themes for this art to explore. At a minimum this should include arts and culture asset and resource inventories and opportunity maps for more arts and culture.	Community Development staff	Atlanta Regional Commission (ARC), Recreation, Parks & Culture staff	Estimated costs to be determined; City responsible for 20% match of LCI funds	General Fund	4, 5
Update and implement Music City plan. Fully develop and implement a Music City Model to activate and amplify this key element of Alpharetta's community and economy.	Recreation, Parks & Culture staff or Economic Development staff	Potential outside consultant	Estimated costs to be determined	General Fund	7
Evaluate opportunities for incentives/tax breaks for artists, art-related businesses, and for businesses incorporating arts and culture into their developments.	Economic Development staff	Recreation, Parks and Cultural Services staff	Economic Development Staff Time	N/A	1

MEDIUM TERM TASKS	POTENTIAL LEAD	POTENTIAL PARTNERS	COST	POTENTIAL $ SOURCE	STRATEGY
Implement partnership and sponsorship programs. Building on partnership with an umbrella organization and deepened connections made through ongoing regular convenings, develop and implement partnership and sponsorship programs with the business and arts and culture communities. The City can use sponsorships raise funds for specific funds, art installations or initiatives, or programs in general, such as the Arts Center.	Economic Development staff (new staff person)	Arts organizations, businesses	Staff Time	N/A	2
Deepen well-integrated marketing programs. The communication and marketing plan developed in the short term should be well-integrated and ready for the next level, including items such as data-driven segmentation, crowd-sourced content and engagement and a mobile app.	Economic Development staff (new staff person)	Alpharetta CVB, arts organizations, Recreation, Parks & Culture staff	TBD	General Fund	6, 7
Support pipelines for pre-professional and emerging artists to build careers in the arts. Lighter lifts to start with include hosting a roundtable discussion with artists and starting juried events for students and emerging artists.	Recreation, Arts & Culture staff	Schools, arts organizations	Staff	N/A	2

Long Term (5+ Years)

By this stage, processes and plans should be fully integrated, and the City should be at the implementation stage for the following:

- Construction of additional arts and cultural facilities
- Arts and culture projects identified in LCI Plan updates
- Arts and culture projects identified in the Parks, Recreation & Culture Master Plan
- Music City plan

Beyond these capital projects, it is difficult to anticipate the priorities that will be five years into the future Funding opportunities and priorities in arts and culture can change rapidly and are often vulnerable to political shifts. In five years, this Arts & Culture Master Plan should be updated to include:

- Additional detail on Alpharetta's arts and culture identity
- Updated arts and culture focal types, as needed
- Revised strategies and priorities
- A report of accomplishments, including an evaluation of the efficacy of these actions and their results
- An updated action plan, including an assessment/evaluation of tasks done to date and their impacts

City Council Planning Retreat
STAFF REPORT

Department: Community Development
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Land Disturbance Review Criteria

STAFF RECOMMENDATION:

This is for discussion only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

Director of Community Development, Kathi Cook, desires to discuss with the City Council the level of review regarding development and re-development projects. For example, we have certain criteria that trigger a tree permit review. Others that trigger a review because of square feet of disturbance, etc.

Staff has some recommendations, but the desire is to understand where the City Council is from a policy perspective. Director Cook will have other questions if we get to this item on the agenda.

ALTERNATIVES:

ATTACHMENTS:

City Council Planning Retreat
STAFF REPORT

Department: Finance
Submitted By: Chris Lagerbloom
Meeting Date: January 16, 2026

AGENDA ITEM:

Policy on City Fleet

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

There will be a review and discussion regarding a proposed update to the City Fleet policy.

ALTERNATIVES:

ATTACHMENTS:

1. Fleet Policy - Draft

City of Alpharetta, GA

Finance Department
City Hall
2 Park Plaza
Alpharetta, GA 30009
Phone (678) 297-6000
www.alpharetta.ga.us

Fleet Maintenance and Replacement Policy

for the

City of Alpharetta, GA

DRAFT (11-5-2025)

Financial Management Policy

Adopted Date: _____, 2025

Effective Date: _____, 2025

FLEET MAINTENANCE AND REPLACEMENT POLICY

I. Purpose and Scope 3
II. Department Fleet Manager 3
III. Maintenance Standards 3
A. Manufacturer Compliance 3
IV. Total Cost of Ownership (TCO) Evaluation Framework 5
A. Purchase Price 5
B. Fuel Consumption 5
C. Maintenance and Repair Costs 5
D. Depreciation 5
E. Resale/Salvage Value 5
F. Insurance Costs 5
G. Upfitting Costs 5
H. Downtime Costs 5
V. Vehicle Make and Model Approval Process 6
A. Approval Authority 6
B. Approval Recommendation 6
C. Future Approvals 6
VI. Take-Home Vehicle Approval Process 7
A. Take-Home Vehicle 7
B. Take-Home Vehicle (temporary) 7
VII. Capital Replacement Request Methodology 7
A. Capital Improvement Plan 8
B. Annual Budget 8
VIII. Vehicle Replacement Framework 9
A. Age and Mileage 9
B. Idle Time 9
C. Maintenance Cost Analysis 10
D. Reliability and Downtime 10
E. Safety Issues 10
F. Obsolescence 10
G. Mission Suitability 10
IX. Other Types of Vehicle Replacements 11
A. Active Retired (AR) Vehicles 11
B. Active Seized Vehicles 11
X. Vehicle Sale Process Responsibilities 11
XI. Policy Review and Updates 12
Appendix A: Vehicle Make/Model Standards (draft structure) 13
Appendix B: Vehicle Evaluation Form (draft structure) 14

DRAFT (11-5-2025)

FLEET MAINTENANCE AND REPLACEMENT POLICY

I. Purpose and Scope

This policy establishes the framework for the effective and efficient management of the City of Alpharetta's fleet vehicles. Its primary purpose is to ensure safe, reliable, cost-effective, and environmentally responsible fleet operations that support the uninterrupted delivery of municipal services.

This policy applies to all motorized vehicles and other specialized apparatus owned, leased, or operated by the City of Alpharetta, regardless of the department to which they are assigned. This includes, but is not limited to, administrative sedans, police vehicles, fire apparatus, public works vehicles, etc.

DRAFT (11-5-2025)

II. Department Fleet Manager

Each Department Director (or designee) with fleet vehicles shall identify one or more Department Fleet Managers to facilitate compliance with this policy.

III. Maintenance Standards

The City of Alpharetta is committed to a proactive approach to fleet maintenance to maximize vehicle life, ensure operational readiness, enhance safety, and minimize lifecycle costs.

A. Manufacturer Compliance

All fleet vehicles shall be maintained strictly in accordance with the manufacturer's recommended maintenance schedules, specifications, and warranty requirements. Adherence to these guidelines is paramount for optimal performance, safety, and validity of manufacturer warranties.

B. Preventative Maintenance (PM) Program

A comprehensive Preventative Maintenance (PM) program shall be implemented and rigorously followed for all fleet vehicles. The PM program is designed to identify and address potential issues before they lead to breakdowns, thereby extending the useful life of vehicles, reducing unscheduled downtime, improving safety, and optimizing operational efficiency. Scheduled PM activities shall include, but not be limited to, fluid checks, filter replacements, tire rotations, brake inspections, and diagnostic assessments based on manufacturer recommendations and operational usage.

C. Record Keeping

Detailed and accurate records shall be maintained for all fleet vehicles throughout their lifecycle.

These records shall include:

1. Acquisition date and cost.
2. Manufacturer specifications.
3. Complete maintenance history (preventative and corrective).
4. Repair costs (parts and labor).
5. Fuel consumption data.
6. Utilization data (mileage/hours).
7. Accident history.
8. Disposal date and proceeds.

These records are essential for tracking performance, calculating Total Cost of Ownership (TCO), informing replacement decisions, ensuring compliance, and supporting budgetary processes.

D. Utilization Rotation Strategies

Vehicle utilization rotation strategies shall be reviewed and, if applicable, implemented to balance mileage across departmental fleet. This practice helps prevent excessive wear and premature depreciation on specific vehicles, ensuring a more uniform aging of assets and maximizing the fleet's overall lifespan and resale value. Specific utilization rotation strategies include routinely monitoring odometer readings and usage patterns, identifying high and low mileage vehicles, and developing rotation schedules that distribute operational workloads evenly.

DRAFT (11-5-2025)

IV. Total Cost of Ownership (TCO) Evaluation Framework

The City of Alpharetta shall utilize a Total Cost of Ownership (TCO) methodology for evaluating potential vehicle make and models during the acquisition process. This comprehensive analysis ensures that procurement decisions are based on the full economic impact of an asset over its projected lifecycle, rather than solely on initial purchase price.

The TCO framework shall consider:

A. Purchase Price

The initial acquisition cost of the vehicle.

B. Fuel Consumption

Projected fuel efficiency and associated costs over the vehicle's anticipated lifespan, considering expected mileage/hours and fuel price fluctuations.

C. Maintenance and Repair Costs

Anticipated routine servicing, preventative maintenance, and non-routine repair expenses based on historical data for similar assets, manufacturer recommendations, and industry benchmarks.

D. Depreciation

The expected loss of value of the asset over its service life, accounting for market trends and usage patterns.

E. Resale/Salvage Value

The estimated value of the vehicle at the end of its service life, influencing the net cost of ownership.

F. Insurance Costs

Premiums and associated costs for insuring the vehicle throughout its operational period.

G. Upfitting Costs

Expenses for specialized equipment installation, modifications, and customization required to meet specific departmental operational needs (e.g., emergency lighting, shelving, utility bodies).

H. Downtime Costs

The economic impact of a vehicle being out of service, including lost productivity, rental costs for replacement vehicles, and potential delays in service delivery.

DRAFT (11-5-2025)

The TCO analysis is a critical input for departmental recommendations and will inform decisions to ensure the acquisition of the most economically advantageous and efficient fleet composition for the City.

V. Vehicle Make and Model Approval Process

To ensure consistency, standardization, and optimal fleet composition, the process for approving vehicle make and models shall be as follows:

A. Approval Authority

The **City Administrator** (or designee) holds the final authority for determining the appropriate make and model for each department's vehicle needs.

B. Approval Recommendation

The City Administrator's determination on the appropriate make and model for each department's vehicle needs is based on a comprehensive **recommendation provided by the respective Department Director** (or designee).

The recommendation shall include:

1. A thorough justification based on specific operational requirements and mission-critical needs.
2. A summary of the Total Cost of Ownership (TCO) analysis for the proposed make/model compared to alternatives.
3. Consideration of fleet standardization goals to streamline maintenance.
4. Alignment with the City's overall fleet strategy and sustainability objectives.

C. Future Approvals

Once a specific make/model has been approved by the City Administrator (or designee) for a particular departmental function or vehicle type, **future approvals from the City Administrator (or designee) will only be necessary if a deviation in the previously approved make/model is sought** for a replacement or new acquisition. Otherwise, the approved make/model can be procured without requiring further specific make/model approval, provided it adheres to the parameters of the original approval and budgetary availability. This streamlines the procurement process for routine replacements while maintaining oversight for strategic decisions.

DRAFT (11-5-2025)

The Finance Department shall maintain a listing of standard Vehicle Makes/Models similar to **Appendix A** and adjust in accordance with directions from the City Administrator (or designee) as prescribed herein.

VI. Take-Home Vehicle Approval Process

A. Take-Home Vehicle

To ensure appropriate oversight and accountability in the allocation of City resources, all employee classifications proposed to be eligible for take-home vehicle privileges must receive prior written approval from the pertinent Department Director (or designee) and City Administrator (designee). Such written approval shall specifically state whether the take-home vehicle is a requirement of the position (if not a requirement, this will potentially become a taxable benefit to the employee).

In cases where the assignment of a take-home vehicle is not applicable to an entire employee classification but may be justified for specific individuals based on operational needs, efficiency, or public safety considerations, such assignments shall be subject to case-by-case authorization by the Department Director (or designee) and City Administrator (or designee).

Each Department is tasked with maintaining a listing of (1) the employee classifications approved for take-home vehicles as well as (2) specific individuals (when take-home vehicles are not authorized for an entire employee classification). Furthermore, each Department shall also maintain a list of specific employees that have take-home vehicles in accordance with this policy. No City vehicle may be taken home by an employee without documented approval in accordance with this policy.

B. Take-Home Vehicle (temporary)

To ensure continuity of essential City operations and timely emergency response, Department Directors may authorize temporary take-home use of City vehicles for designated employees when operational needs (e.g., travel) or emergency conditions warrant (e.g., storm event).

VII. Capital Replacement Request Methodology

The City of Alpharetta shall employ a structured methodology for identifying and funding fleet replacements, integrating both a long-range Capital Improvement Plan into the Annual Budget.

DRAFT (1-2-2025)

FLEET MAINTENANCE AND REPLACEMENT POLICY

A. Capital Improvement Plan

A long-range Capital Improvement Plan (CIP) is in place to forecast future fleet replacement needs. This long-range planning process involves:

1. **Forecasting:** Projecting anticipated vehicle lifecycles based on historical data, industry standards, and expected utilization rates.
2. **Strategic Alignment:** Ensuring that planned fleet replacements align with departmental strategic goals, anticipated service demands, and overall City priorities.
3. **Technological Advancements:** Consideration of emerging vehicle technologies (e.g., electric vehicles, alternative fuels, advanced safety features) and their potential integration into the future fleet to improve efficiency, reduce environmental impact, and enhance operational capabilities. This proactive approach to planning helps stabilize budget requirements and ensures the City maintains a modern and efficient fleet.

B. Annual Budget

The process for submitting capital replacement requests for the upcoming fiscal year's budget shall include:

1. **Identification of Replacement Candidates:** Departments shall identify vehicles that meet the established replacement criteria (as outlined in **Section VIII**).
2. **Justification:** Each replacement request must be thoroughly justified, including.
    a. Detailed maintenance history and associated costs.
    b. Current operating costs (fuel, repairs, downtime).
    c. Utilization data (e.g., annual mileage, hours of operation).
    d. Assessment of the asset's mission criticality and impact on service delivery if not replaced.
    e. Cost-benefit analysis comparing continued maintenance versus replacement.
3. **Departmental Input and Prioritization:** Departments, in conjunction with the Department Fleet Managers, shall submit their prioritized replacement needs to the Finance Department, adhering to the City's annual budget development schedule.

DRAFT (1-5-2025)

VIII. Vehicle Replacement Framework

Departments shall use the following framework to determine when a vehicle should be recommended for replacement. This framework combines multiple criteria to ensure a holistic assessment and will be utilized to prioritize replacement decisions. No single criteria govern the replacement decision.

A. Age and Mileage

Vehicle/Equipment Category	Life Cycle Years (minimums)	Mileage (minimums)
Police Pursuit Cars/SUV's (not incl. admin vehicles)	8	125,000
Police Motorcycles	6	60,000
Sedans/SUV's (incl. Police admin vehicles)	12	150,000
Light Trucks (1/2 ton)	12	150,000
Medium Trucks - Non-Diesel (3/4 to 2 ton)	12	150,000
Medium Trucks - Diesel (3/4 to 2 ton)	12	150,000
Heavy Trucks (over 2 ton)	15	150,000
Fire Apparatus (front line)	15	100,000
Fire Apparatus (reserve)	20	250,000
Shuttle/Bus	15	150,000

DRAFT (11-5-2025)

B. Idle Time

Within the City's vehicle replacement framework, engine idle time shall be considered a contributing factor **only for vehicles assigned to approved departmental functions where extended idling is operationally necessary** - such as K-9 units, emergency response vehicles, and other equipment requiring continuous engine operation to power auxiliary systems or maintain occupant/environmental safety. For these vehicles, idle time will be monitored and converted to "mileage equivalents" using industry-recognized conversion ratios (typically 25–30 miles per idle hour, depending on vehicle class and duty cycle). Department Fleet Managers, as applicable, shall incorporate this adjusted usage data when evaluating vehicle condition and determining replacement eligibility. Departments with such vehicles must ensure idle-hour data is accurately recorded through telematics or maintenance reporting systems.

C. Maintenance Cost Analysis

1. A vehicle may be considered for replacement when its maintenance costs within a 12-month period:
    a. Equal/exceed 20% of its current replacement value.
    b. Equal/exceed 50% of the current market value.

D. Reliability and Downtime

1. Frequent Breakdowns: A vehicle is considered to have frequent breakdowns if it experiences:
    a. 10 or more unscheduled repair events within a 12-month period.
    b. 2 or more failures of critical components (e.g., engine, transmission) within a 12-month period.
2. Excessive Unscheduled Downtime: A vehicle is considered to have excessive unscheduled downtime if it is out of service for 20 or more days (cumulative) over a 12-month period.

E. Safety Issues

1. When the vehicle exhibits irreparable safety defects, it does not meet current safety standards, or its continued operation poses an unacceptable risk to operators or the public, even after attempts at repair.

F. Obsolescence

1. Inability to meet current operational demands, perform required tasks efficiently, obtain replacement parts, or integrate with new technologies.
2. Failure to meet evolving environmental regulations or emissions standards, leading to increased operational costs or non-compliance.

G. Mission Suitability

1. When the vehicle no longer effectively meets the department's operational needs due to changes in job function, increased demand, or inefficient design for current tasks.

Departments should utilize an evaluation form similar to **Appendix B** when evaluating vehicles within the Framework set forth herein. In accordance with this Policy (**Section XI**), the Vehicle Replacement Framework detailed herein shall be evaluated periodically to ensure relevance given data trends and their impact on the replacement criteria listed herein.

DRAFT (11-5-2025)

IX. Other Types of Vehicle Replacements

A. Active Retired (AR) Vehicles

These vehicles have previously been replaced by new vehicles and were reactivated for permanent or temporary use and can only be replaced by another AR vehicle with approval of the pertinent Department Director (or designee) and City Administrator (or designee).

B. Active Seized Vehicles

These vehicles can only be replaced by another seized vehicle that has been fully inspected and approved for service by the pertinent Department Fleet Manager with approval of the pertinent Department Director (or designee) and City Administrator (or designee).

The total number of seized vehicles maintained within the City fleet shall not exceed eight (8) at any given time. The Department Fleet Manager, in coordination with the Finance Department (**Section X**), shall ensure compliance with this limit and arrange for timely disposition of any seized vehicles in excess of this cap.

DRAFT (1/13/2026)

X. Vehicle Sale Process Responsibilities

Department Fleet Managers are responsible for supporting the Finance Department in the sale of the City of Alpharetta fleet vehicles that have reached the end of their useful life. This includes ensuring that all operational condition information - such as maintenance history, mileage, known mechanical issues, and any relevant documentation - is accurately compiled and provided to the Finance Department to support effective marketing and disclosure to prospective buyers.

Additionally, Fleet Managers must ensure that all vehicles designated for sale are fully decommissioned in accordance with regulatory requirements. This includes the removal of all departmental equipment, decals, technology, etc. that is required to ensure the vehicle is safe and legally compliant for public resale.

The Department Fleet Managers and Finance Department will work proactively together to schedule and facilitate the fleet vehicle sale process from start to finish (e.g. from listing to buyer pickup).

The timely and thorough execution of these tasks is essential to facilitate an efficient, transparent, and compliant vehicle sale process.

XI. Policy Review and Updates

This policy shall be reviewed periodically, at a minimum of every three years, or as deemed necessary by the City Administrator (or designee), to ensure its continued relevance, effectiveness, and alignment with evolving industry best practices, technological advancements, and the City of Alpharetta's strategic objectives and financial capabilities. Amendments to this policy must be approved by the City Administrator (or designee).

DRAFT (2025)

Appendix A: Vehicle Make/Model Standards (draft structure)

Appendix (A)
Vehicle Make/Model Standards

DRAFT (11-5-2025)

Vehicle/Equipment Category	Make	Model
Police Cars/SUV's		
Police Motorcycles		
Sedans/SUV's		
Light Trucks (1/2 ton)		
Medium Trucks - Non-Diesel (3/4 to 2 ton)		
Medium Trucks - Diesel (3/4 to 2 ton)		
Heavy Trucks (over 2 ton)		
Fire Apparatus (front line)		
Shuttle/Bus		

Appendix B: Vehicle Evaluation Form (draft structure)

Appendix (B)
Vehicle Evaluation Form

Department: _____

Vehicle VIN #: _____

Vehicle #: _____

Make: _____

Model: _____

Year: _____ **Mileage:** _____ **Hours of Operation:** _____

Date of Evaluation: _____ **Evaluator:** _____

Recommendations (choose one):			
Retain Vehicle	Re-evaluate next year	Replace next year	Priority Replacement

Factor	YES or NO	Description
Age		Vehicle has reached the Age Threshold detailed in Section VIII(A).
Mileage		Vehicle has reached the Mileage Threshold detailed in Section VIII(A)(B).
Maintenance Cost Analysis		Vehicle has incurred maintenance costs within a 12-month period equal/exceeding 20% of its current replacement value.
		Vehicle has incurred maintenance costs within a 12-month period equal/exceeding 50% of its current market value.
Reliability and Downtime		Vehicle has incurred 10 or more unscheduled repair events within a 12-month period.
		Vehicle has incurred 2 or more failures of critical components (e.g., engine, transmission) within a 12-month period.
		Vehicle has incurred 20 or more days (cumulative) of unscheduled downtime over the last 12-month period.
Safety Issues		Vehicle exhibits irreparable safety defects, does not meet current safety standards, and/or poses an unacceptable risk to operators or the public.
Obsolescence		Vehicle is unable to meet current operational demands, perform required tasks efficiently, obtain replacement parts, or integrate with new technologies.
		Vehicle is unable to meet evolving environmental regulations and/or emissions standards.
Mission Suitability		Vehicle no longer meets the department's operational needs due to changes in job function, increased demand, or inefficient design for current tasks.

DRAFT (11/25)