City Council Planning Retreat Day #2
JANUARY 17, 2026
OFFICIAL MINUTES
Office of the City Clerk

CHATEAU ELAN
100 RUE CHARLEMAGNE DRIVE
BRASELTON, GA 30517
NICE ROOM
8:30 AM

OFFICIAL MINUTES
The public is advised that the following minutes are not a verbatim transcription of business presented at the Council Meeting of the date shown; but are a synopsis of pertinent information.

1. CALL TO ORDER
   - Mayor Gilvin called the meeting to order at 8:34 a.m.
2. ROLL CALL
   - Council Members
     - Mayor Jim Gilvin
     - Mayor Pro Tem Dan Merkel
     - T. Kirk Driskell
     - Katie Reeves
     - John Hipes
     - Fergal M. Brady
     - Douglas J. DeRito
   - Staff
     - Chris Lagerbloom, City Administrator
     - John Robison, Assistant City Administrator
     - Molly Esswein, City Attorney
       - Lauren Shapiro, City Clerk
       - Adam Montgomery, Director of Information Technology

- Brad Denkinger, Fire Chief
- Brooke Lappin, Director of Municipal Court
- Charlie Jewell, Director of Economic Development
- Cris Randall, Director of Human Resources
- Kathi Cook, Director of Community Development
- Morgan Rodgers, Director of Recreation, Parks, and Cultural Services
- Pete Sewczwicz, Director of Public Works
- Tom Harris, Director of Finance
- Trent Lindgren, Police Chief
- Alex Baker, Executive Office Coordinator
- Deanna McKay, Public Communication & Engagement Coordinator

3. PLANNING RETREAT DAY #2 ANNOUNCEMENTS

   A. **The Mayor, City Council, and City Staff will have a working lunch today in the Nice Room beginning at 12:00.**

4. 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. **Funding Our Future – Capital Planning for the Short, Middle, and Long Term**
      - Director of Finance, Tom Harris, provided an update on the City's proposed revenue and expenditures planned for Fiscal Year 2027.
      - A presentation outlining this discussion is attached hereto as "Exhibit A."
      - The Mayor and City Council discussed revenue opportunities, staffing, and operations for when if and when other cities also begin to utilize the Alpharetta jail.

- The Mayor and City Council reviewed and discussed the Fiscal Year 2026-2030 Capital Improvement Plan funding (included in "Exhibit A").
- The Mayor and City Council discussed Stormwater Fees as a potential revenue source.

- Mayor Gilvin recessed the meeting for a break at 10:15 am.
- Mayor Gilvin reconvened the meeting at 10:31 am.

2. **TSPLOST III**

   - Director of Public Works, Pete Sewczwicz came forward to provide an update on TSPLOST III.
   - Council Member DeRito asked about the number of requests for additional street light fixtures and sidewalk additions within neighborhoods.
   - Council Member Hipes asked if there are any unfinished TSPLOST II projects, the viability of sidewalks or wider sidewalks north of Mayfield Road and Canton Street, and connectivity possibilities for the East and West Sides of Georgia400 at North Point.

3. **The Current Status and Future of Office in Alpharetta**

   - Director of Community Development, Kathi Cook, and Director of Economic Development, Charlie Jewell, came forward to provide an update on current office statistics and the future of office.

- Mayor Gilvin recessed the meeting for a break to pick up lunch at 12:00 pm.
- Mayor Gilvin reconvened the meeting at 12:05

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

   - City Administrator, Chris Lagerbloom, introduced potential options for the City to enhance the July 4th Celebration, including a concept of a drone show in addition to fireworks.
   - There was a consensus of the City Council to move forward with creating a two-day July 4th event.

5. **Comprehensive Plan 2045 Preliminary Findings**

- Director of Community Development, Kathi Cook, provided an update on the preliminary findings and survey responses for the 2045 Comprehensive Plan.

6. Tax Allocation District #3 Negotiations

   - City Administrator, Chris Lagerbloom, provided an update on the status of Tax Allocation District #3 and the need for future negotiations amongst third party and vested organizations.

7. Downtown Density / Downtown Parking

   - Council Member Reeves shared that she requested that this item be added to the retreat agenda, as she heard throughout her time campaigning that downtown is becoming overdeveloped and there is not a density cap.
   - Council Member Hipes shared that he is hearing support of the development of downtown, and it depends on who you talk to. Finally, he does not believe that we need to change zoning requirements / density for downtown.
   - Council Member DeRito shared that he has heard that residents believe there is a high quantity of townhomes being built in Alpharetta and that it will impact traffic. He also shared that he does not want to see City Center experience vacancies.

8. Alpha Loop Long Term Plan

   - Director of Public Works, Pete Sewczwicz, came forward to provide an update on the completed sections and future construction of the Alpha Loop.
   - Council Member Reeves shared that she would like to see spurs off of the Alpha Loop to connect different parts of Alpharetta (especially on the East side of the City).
   - Council Member Hipes would like to prioritize the completion of the Alpha Link so that the Alpha Loop can be connected to the Big Creek Greenway.
   - Mayor Gilvin would like to prioritize the Northwinds section of the Alpha Loop from Old Milton Parkway onward.

9. Land Disturbance Review Criteria

- Director of Community Development, Kathi Cook, came forward to provide an update on potential amendments Land Disturbance Review Criteria and tree permits.
- Mayor Pro Tem Merkel asked what the pros and cons would be with deviating from the state's suggestions for land disturbance review and was curious about how many requests the City receives for determining whether a tree is a specimen tree or not.
- Mayor Gilvin expressed concerns about allowing HOAs to approve tree removals, as someone trees may be located in a neighborhood may have buffers that are required as part of zoning conditions.

10. Development of City Owned Properties

- City Administrator, Chris Lagerbloom, introduced this item for discussion.
- Council Member Hipes inquired about City property inventory that could be used for developing parks and how to prioritize what we build upon and when. He also shared that the corner of Haynes Bridge Road and Old Milton Parkway has a nice area with a magnolia tree that would be great spot for a "Welcome to Alpharetta" landscaped area and gateway sign.
- Council Member Reeves suggested looking at the land near the Creek View Elementary School and Alpharetta High school as a park or potential mountain bike trail.
- Council Member Brady suggested considering monetizing some of the small parcels the City owns.

11. Policy on City Fleet

- City Administrator, Chris Lagerbloom, introduced this item for discussion.
- Director of Finance, Tom Harris, explained portions of the proposed Fleet Policy, including that there will be a staff member within each department who will serve as a fleet manager, the policy will take into consideration total cost of vehicle ownership (including make and model, maintenance, depreciation, fuel costs, and cost of vehicle), and there will now be a mileage minimum as opposed to

a maximum number of years that a vehicle must be owned before upgrading vehicles. This policy will come before Council at a future council meeting.

12. Policy on Investment in Public Art

- City Administrator, Chris Lagerbloom, introduced this item for discussion and shared the currently, there is not an ordinance that requires a percentage of new construction project to be dedicated to public art.
- Council Member Hipes shared that the City could decide to dedicate (for example) 1% of the amount of a construction/development project to be held for public arts. Several cities across the country utilize this method. Additionally, he shared that Georgia spends 14 cents on the dollar for arts programming (one of the lowest states in the country), and that there is a proven connection between economic development and presence of public arts.
- Mayor Gilvin shared that he does not object to having a discussion on this topic, but has a hard time committing to this when there are other budget considerations and restrictions to take into account.

5. PLANNING RETREAT DAY #2 ADJOURNMENT

- City Administrator, Chris Lagerbloom, provided a recap of the past two days and mentioned that staff will bring back next Fiscal Year's Work Plan. Additionally, he would like to propose working with CVIOG to facilitate and develop a multi-year strategic plan for the City.

- With there being no further items to consider or discuss, Mayor Gilvin adjourned the meeting at 3:07 p.m.

Respectfully submitted,

Lauren Shapiro

Lauren Shapiro, City Clerk

EXHIBIT A

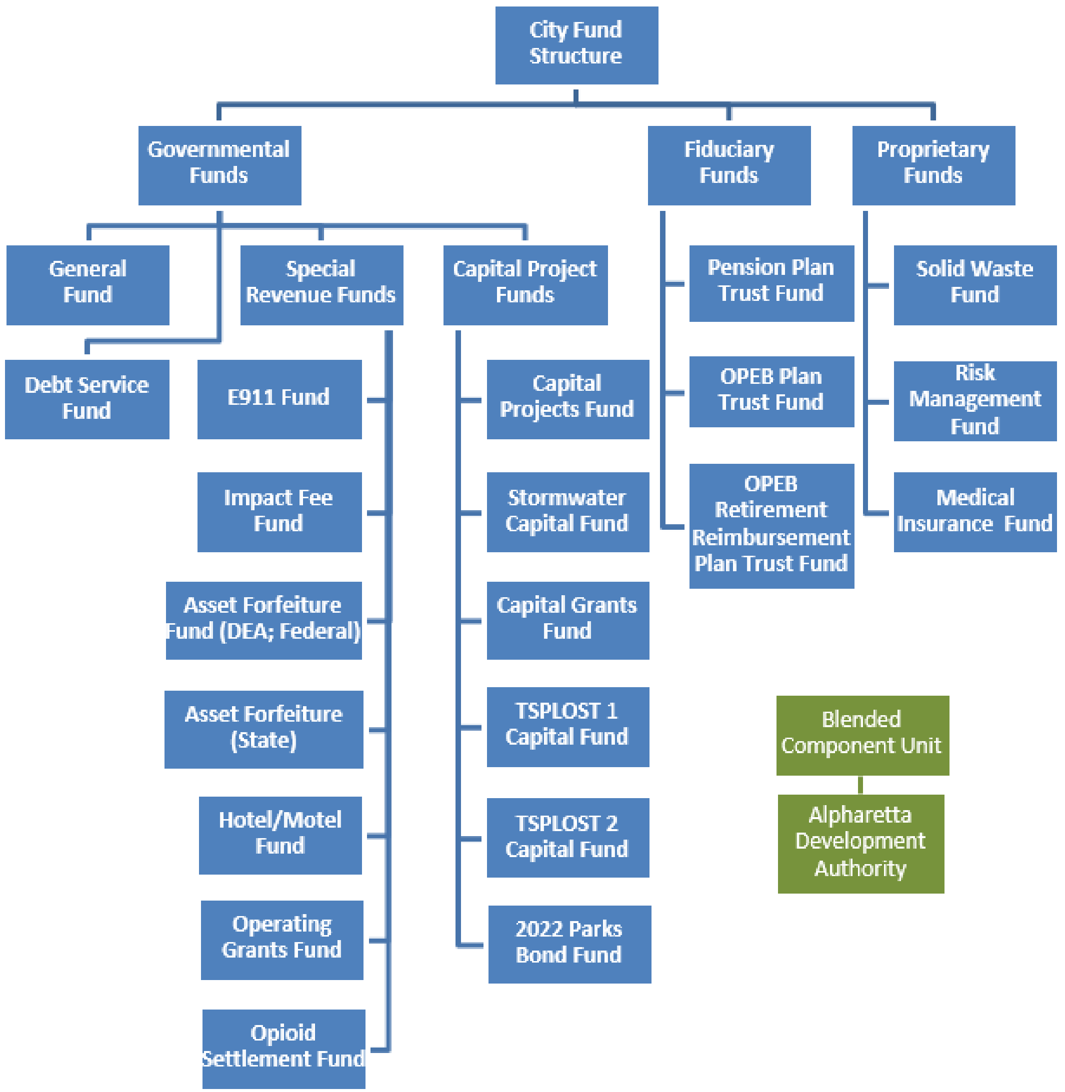
City Council Retreat (Jan. 16-17, 2026)
Financial Status Update

Agenda

- Fiscal Year 2025 Financial Review
- Fiscal Year 2026 Financial Status and Mid Year Budget
- Funding our Future

Fiscal Year 2025 Financial Review

Fund Structure



21 Total Funds

15 Governmental Funds

3 Fiduciary Funds

3 Proprietary Funds

1 Blended Component Unit

FY 2025 Financial Review

THE CITY OF ALPHARETTA GEORGIA

General Fund

	Actual	Over/(Under) Budget
• Operations		
– Revenues	$96.5M	$2.3M
– Expenditures		
• Operations	(85.4M)	(4.8M)
• Appropriated Capital Transfer	(4.0M)	
Surplus from Operations	$ 7.1M	
• PY Fund Balance Capital Transfer	(9.4M)	
• Net change in Fund Balance	($ 2.3M)	

% of Budget Spend Statistics
Salaries/Benefits (97%)
Maint./Operations (92%)

- Fund Balance
  - Beginning Fund Balance $38.0M
  - Net change in Fund Balance (2.3M)
  - Ending Fund Balance $35.7M

Emergency Reserve:	$24.2M
FY 2026 Budget:	5.0M
FY 2027 Budget:	5.7M
Litigation Reserve:	0.8M
	$35.7M

Historical Fund Balance Trends

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Fund Balance	**$ 27.3**	**$ 28.5**	**$ 24.6**	**$ 27.8**	**$ 26.6**	**$ 35.7**	**$ 42.9**	**$ 42.6**	**$ 38.0**
Revenues	**$ 65.1**	**$ 66.0**	**$ 73.9**	**$ 71.9**	**$ 74.5**	**$ 81.1**	**$ 87.6**	**$ 91.2**	**$ 96.5**
Expenditures									
Operations	**$ (53.3)**	**$ (55.8)**	**$ (59.1)**	**$ (60.8)**	**$ (60.9)**	**$ (66.4)**	**$ (72.3)**	**$ (79.4)**	**$ (85.4)**
Capital Transfers									
Capital (Fund Balance)	$ (6.0)	$ (8.8)	$ (6.1)	$ (4.5)	$ (4.4)	$ (5.8)	$ (12.6)	$ (10.5)	$ (9.4)
Capital (FB Adv; Adopted Budget)	-	-	-	(1.0)	-	-	-	-	-
Capital (FB Adv; Mid-Year Budget)	-	-	-	(2.0)	-	-	-	-	-
Capital (Recurring)	(4.5)	(4.5)	(4.5)	(4.8)	(0.2)	(1.7)	(3.0)	(4.0)	(4.0)
Capital (One-Time)	-	(0.7)	(1.0)	-	-	-	-	(1.8)	-
	$ (10.5)	**$ (14.0)**	**$ (11.6)**	**$ (12.3)**	**$ (4.5)**	**$ (7.5)**	**$ (15.6)**	**$ (16.3)**	**$ (13.4)**
Net Change in Fund Balance	**$ 1.2**	**$ (3.8)**	**$ 3.2**	**$ (1.2)**	**$ 9.1**	**$ 7.2**	**$ (0.3)**	**$ (4.6)**	**$ (2.3)**
Ending Fund Balance	**$ 28.5**	**$ 24.6**	**$ 27.8**	**$ 26.6**	**$ 35.7**	**$ 42.9**	**$ 42.6**	**$ 38.0**	**$ 35.7**
Fund Balance Breakdown									
Capital (next budget year)	$ 8.8	$ 6.1	$ 4.5	$ 5.3	$ 5.8	$ 12.6	$ 10.5	$ 9.4	$ 5.0
Capital (next budget year; advance)	-	-	3.0	-	-	-	-	-	-
Capital (two budget years away)	6.1	4.5	5.3	5.8	12.6	10.5	9.4	5.0	5.7
COA History Book	0.0	-	-	-	-	-	-	-	-
Litigation Reserve	-	-	-	-	-	-	-	-	0.8
Emergency Reserve	13.5	14.0	15.0	15.5	17.2	19.7	22.6	23.5	24.2
	$ 28.5	**$ 24.6**	**$ 27.8**	**$ 26.6**	**$ 35.7**	**$ 42.9**	**$ 42.6**	**$ 38.0**	**$ 35.7**

Capital: $4.4M
Non-Allocated: 0.7M
Compensation: 0.2M
Fund Balance: $5.3M

Fund Balance Methodology

- Fund Balance is programmed into the budget once known (audited financials).
- Annually, upon completion of the audit, the Fund Balance is allocated as follows:
  - Emergency Reserve is designated at 25% of current FY budgeted expenditures (3 months of operating expenditures).
    - All remaining fund balance is allocated towards one-time initiatives:
      - Covers the current FY Budget.
      - Remaining is set aside to cover the upcoming FY Budget that is being programmed.

Fiscal Year 2026 Financial Status and Mid-Year Budget

FY 2026 Financial Status

THE CITY OF ALPHARETTA GEORGIA

November 2025 Monthly Report Dashboard

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)***

+$1.6M

** Forecasted losses/savings will be updated once more trend data becomes available.*

FY 2026 Financial Status

- Revenue forecasts are slowing/declining/irregular

	% of Budget	Revenue Growth (actuals) 2026ytd vs 2025ytd	2025 vs 2024	2024 vs 2023	2023 vs 2022	2022 vs 2021
LOST	23%	1%	2%	2%	5%	21%
Motor Vehicle Title Tax Fee	4%	2%	5%	2%	10%	14%
Franchise Taxes	7%					
Electric		-	14%	-1%	16%	3%
Cable		-19%	-10%	-18%	-8%	-5%
Telephone		-42%	-50%	-4%	-56%	-34%
Alcohol Beverage Excise Tax	3%	0%	-4%	-1%	6%	18%
Municipal Court Fines	2%	-3%	6%	-20%	30%	12%
Hotel Taxes	4%	0%***	2%	-2%	17%	105%

	% of Budget	Valuation Growth FY 2026	FY 2025
Property Taxes	35%		
Taxable Residential Valuations*		9%	10%
Taxable Commercial Valuations**		-1%	2%
	78%		

** Anticipate slower growth in FY 2027 due to high-interest rate environment.*

*** Anticipate further declines in FY 2027 due to slowing economic activity coupled with office vacancy rates.*

*** After adjusting for prior-year collections remitted during FY 2026 (i.e. online hotel websites).

Mid-Year Budget Requests (Operating)

GENERAL FUND	Revenue	Expense	Net Cost
Economic Development			
Return of expired IGA Funding for Development Authority. Initiatives			
Local Job Creation Grant Program	$ 32,500	$ -	$ 32,500
High Impact Permitting Grant Program	20,948	-	20,948
Personnel Funding Reallocations (Multiple Departments)			
This request reallocates departmental personnel budgets to reflect previously approved position changes implemented since adoption of the FY 2026 Budget. No position changes (additions, reductions, reclassifications, or new positions) are being requested as part of this action.			
City Administration			
Assistant City Administrator	-	104,821	(104,821)
Municipal Records Officer	-	29,403	(29,403)
Finance Department			
Treasury Division Reorganization	-	19,961	(19,961)
Police Department			
Public Safety Director	-	(271,152)	271,152
Police Department/IT Department			
Public Safety System Administrator (transfer between Departments)	-	-	-

Mid-Year Budget Requests (Operating)

GENERAL FUND	Revenue	Expense	Net Cost
General Government			
Adjust revenue appropriations for Insurance Premium Taxes to reflect actual collections in FY 2026.			
Insurance Premium Tax Collections (over budget)	769,239	-	769,239
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. The subsidy request is anticipated to be an annual request moving forward.			
E911 Fund subsidy (100% of forecasted subsidy)	-	564,175	(564,175)
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. Improvements to the program were recently implemented. This new 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. This is a one-time subsidy request.			
Sanitation Fund subsidy	-	75,000	(75,000)
Subtotal	**$ 822,687**	**$ 522,208**	**$ 300,479**
Contingency (increase from $913,617 to $1.2 million)	**-**	**300,479**	**(300,479)**
Total	**$ 822,687**	**$ 822,687**	**$ -**

Mid-Year Budget Requests (Capital)

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**

Mid-Year Budget Requests (Capital)

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	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**	**$ 3,588,567**

Mid-Year Budget Requests (Capital)

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**

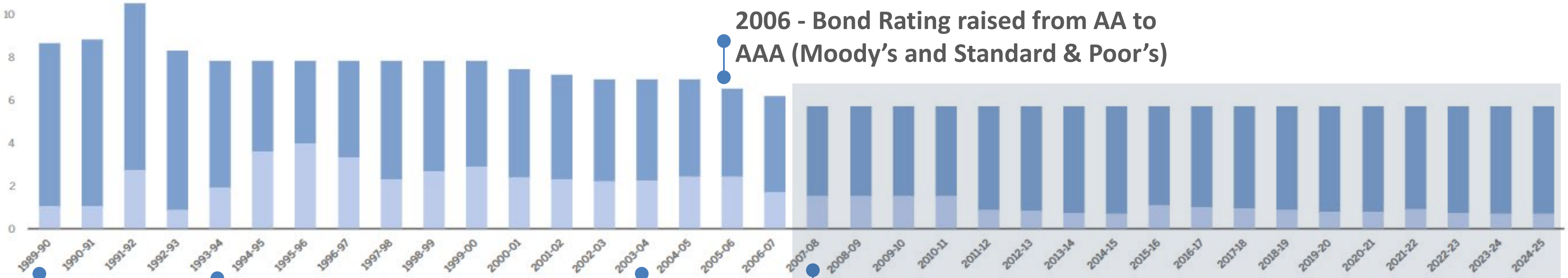
Mid-Year Budget Requests (Capital)

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**

Fiscal Year 2027
Forecast

Millage Rate History

2006 - Bond Rating raised from AA to AAA (Moody's and Standard & Poor's)



FY 1991
8.72 mills

FYs 1994-2001
7.88 mills

FYs 2004-2006
7 mills

FYs 2009-2026
5.75 mills

+18 Years
While funding:

$115M in Bond Issues:

- **Series 2012 GO Bond ($29M)** - City Hall, Parking Garage, Brooke St. Park, Public Space, creating Downtown.
- **Series 2016 GO Bond ($52M)** - $27M Transportation (Rucker Rd, Kimball Bridge Rd); $25M Parks (Greenway ext. to Forsyth, WP Pool, Preston Ridge Comm. Ctr, Arts Ctr, Parkland).
- **Series 2022 GO Bond ($30M)** - Upgrades (Wills Park, Eq. Ctr., Union Hill Park, Webb Br. Park, etc.) and New Parks (Waters Rd Park, Mid-Broadwell Park, etc.).
- **Series 2013 DA Bond ($4M)** - Gwinnett Technical College.

+6 New Parks, +3 New Park Facilities:

- Cogburn Rd Park, Brooke St. Park, Town Green, Mid-Broadwell Rd Park, Old Rucker Park (incl. Farm), Waters Road Park, Arts Center, Preston Ridge Community Center, expanded Wills Park Pool. With more Park improvements coming soon! (Wills Park, Wacky World, etc.)

Top Tier Employer

- Highly competitive pay/benefits

$11M in HX Tax Savings Annually

HX Increases:

- FY 2011: $30K to $35K
- FY 2012: $35K to $40K
- FY 2021: $40K to $45K, Floating HX, and removal of income restrictions for Senior Basic HX

ISO-1 Rating

New City Hall & Downtown

+$2B Tax Digest Growth:

- $4.7B (FY 2009) - $7B (FY 2026)

Expanded PS HQ and 911

+50 Positions:

- Net = 100% Public Safety

Assumption of Alpharetta Jail operations

2 Recessions:

- **Great Recession** (Dec. 2007 thru June 2009).
- **COVID Recession** (Feb 2020 thru April 2020).

Miles of New Sidewalks and Trails:

- Sidewalks, Greenway Extensions (Webb Bridge Rd. to Forsyth), AlphaLoop.

Millage Rate Comparison

- Millage rates approved in 2025

	Millage Rates (est.)			Effective Millage Rate for Average Homeowner		Homestead Exemptions		Comparison of Alternate Revenue Sources	
	Operations	Debt Service	Total	Operations	Total			Gross Receipts based Business/ Occupation tax	Stormwater Fee
Johns Creek	3.492	0.250	3.742	3.305	3.555	15,000	floating	YES	YES
Milton	4.193	0.310	4.503	3.968	4.278	15,000	floating	YES	NO
Roswell	4.049	0.900	4.949	4.049	4.949	-	floating	YES	YES
Alpharetta*	5.030	0.720	5.750	4.222	4.942	45,000	floating	NO	NO
Sandy Springs	4.731	0.000	4.731	4.478	4.478	15,000	floating	YES	NO
Brookhaven**	2.740	0.470	3.210	2.388	2.858	36,000	floating	YES	YES

Homestead Exemption tax-reduction calculations are based on an average home value of $700,000.

* Alpharetta's Homestead Exemptions saves our homeowners $11 million annually.

** Does not include Special Tax District (STD) and Special Service District (SSD) millage rates. These millage levies apply only to commercial and exempt properties. They do not apply to residential properties, including those with homestead exemptions or purely multi-family residential buildings. However, mixed-use developments that combine commercial and residential uses may still be subject to the SSD tax, depending on their zoning.

Special Tax District/STD (12 mills): located in the I-85, North Druid Hills area. The STD funds police, code enforcement, and infrastructure from the imposition of an ad valorem tax mill rate on properties in this designated area.

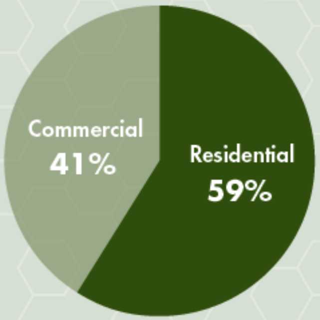
Special Service District/SSD (4.00 mills). This SSD funds capital projects and governmental services.

Taxpayer Statistics

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



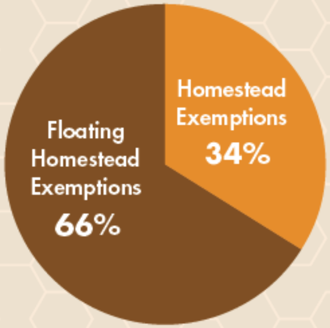
Assessed value is equal to 40% of the Fair Market Value (price a knowledgeable buyer would pay) that the Fulton County Board of Assessors assigns to a property before any homestead exemptions and/or adjustments are applied.

Taxable Valuation

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

Annual Taxpayer Savings

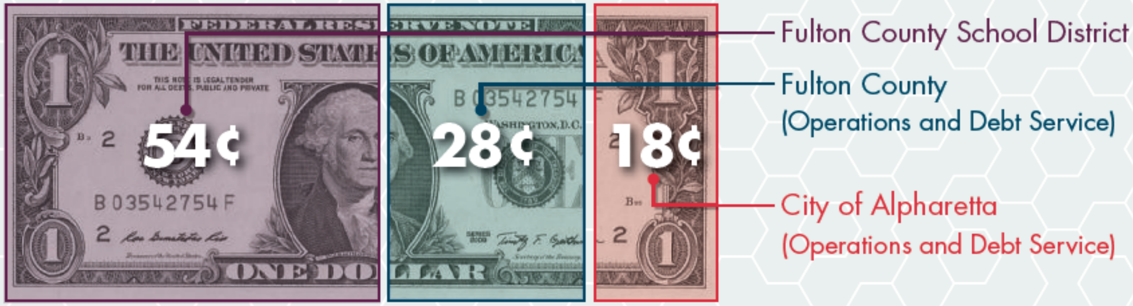
$11 million



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?



Budget Timeline

City of Alpharetta

Fiscal Year 2027 Budget Calendar

2025

SEPTEMBER-DECEMBER

- Capital Improvement Plan (CIP) and FY 2027 Capital Investment review and update by Departments.

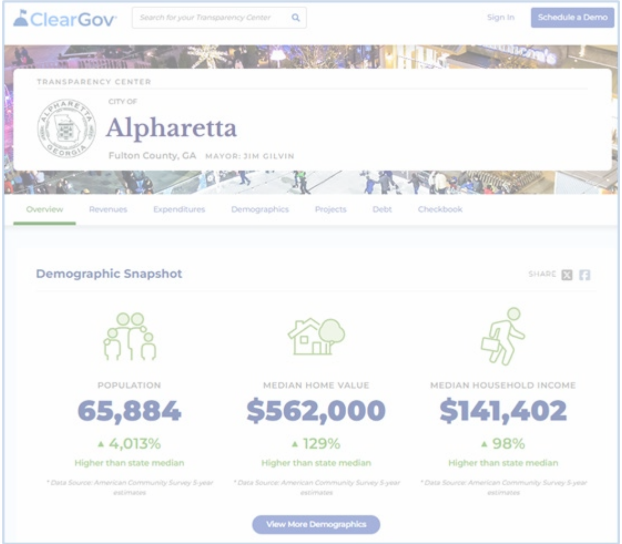
2026

JANUARY 16-17

- City Council Planning Retreat

JANUARY-FEBRUARY

- FY 2027 Budget kickoff
  FY 2027 Budget target data distributed to departments:
  - Phase II (maintenance and operations).
  - Phase III (operational budget initiatives).
  - Performance Measurement ("PM") template:
    - FY 2025 actual vs. target (results).
    - FY 2026 target.
    - FY 2027 target.
  - Departmental organizational charts.
  - Departmental goals and objectives.
- CIP and FY 2027 Capital Investment review by the Finance Department.



FEBRUARY-MARCH

- FY 2027 Budget review by the Finance Department.
- CIP and FY 2027 Capital Investment refresh by Departments.

MARCH-APRIL

FY 2027 Budget, CIP, and FY 2027 Capital Investment Review by City Leadership including City Administration and Departments.

Budget Timeline

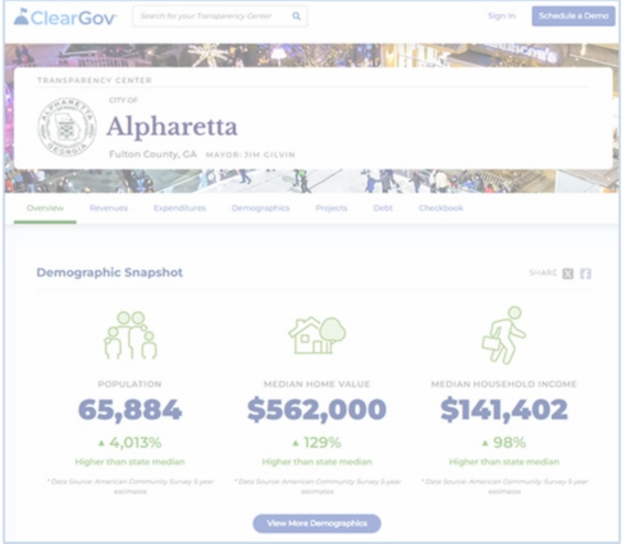
City of Alpharetta

Fiscal Year 2027 Budget Calendar

2026

April 2026

- FY 2027 Budget (including CIP and Capital Investment) release including:
  - Budget Document (bookmarked pdf).
    - https://www.alpharetta.ga.us/343/Annual-Operating-Capital-Budget
  - Online Transparency Portal:
    - ClearGov - Revenue and Expense category totals.
      - https://cleargov.com/georgia/fulton/city/alpharetta
    - OpenGov - Revenue and Expense line-item detail.
      - https://alpharettaga.opengov.com



Workshops

May 4/18, 2026

- FY 2027 Budget Workshop with City Council
  - FY 2027 Budget

Public Hearing 1

June 15, 2026 (6:30pm)

- FY 2027 Budget
  - Public Hearing
  - 1st Reading of Budget Ordinance
  - 1st Reading of Millage Rate Ordinance

Public Hearing 2

June 22, 2026 (11:30am)

- FY 2027 Budget
  - Public Hearing

Public Hearing 3

June 22, 2026 (6:30pm)

- FY 2027 Budget
  - Public Hearing
  - 2nd Reading of Budget Ordinance
  - 2nd Reading of Millage Rate Ordinance

FY 2027

July 1, 2026

- FY 2027 Begins!

Budget Methodology

- Hybrid Budgeting
  - Granular Scrutiny
    - Finance reviews every account line-by-line as we build the base budget that is released to departments for review/update.
  - Justification Culture
    - Finance requires open-dialogue and justification for any increase to departmental base budget totals. These increases must be tied to defensible outcomes.
  - Initiative Driven
    - The base budget isn't just "last year + 3%"; it is actively adjusted for known initiatives, ensuring the budget follows strategy, not just history.
  - Friction Placement
    - Friction is targeted towards increases over the base budget where most financial risk resides.

Pre-Retreat Budget Assumptions

- Preliminary Base Budget programmed to address the following priorities:
  - Reflects slowing revenue growth trends and programs Departmental Operational Budgets accordingly.
    - Personnel
      - Maintain personnel compensation competitiveness
        - Market Adjustments
        - Merit Program (3%)
    - Operations
      - Slowed discretionary spending (travel, etc.) and focus on cost-effective alternatives (virtual training alternatives)
      - Keep up with inflationary cost growth
        - Software (after adj. for Hexagon on-prem contract reduction); Utilities; Insurance premiums and claims; etc.
        - Services (e.g., landscape maintenance)

FY 2027 Base Budgets

- Funds are balanced except as noted below:
  - Finance Forecast (departments will update budget detail in January/February)
  - E911 Fund proposes a subsidy based on call volume:
    - $553,824 (Alpharetta; 74% of call volume; programmed into the FY 2027 General Fund and E911 Fund budgets)
    - $194,587 (Milton; 26% of call volume; currently represented as a deficit pending renegotiation of the Milton IGA for 911 Services)

	Revenues*	Expenditures	Surplus/ (Deficit)	Balanced Budget
General Fund	**$ 106,318,071**	**$ 106,318,071**	**$ -**	√ **
Special Revenue Funds:				
Asset Forfeiture Fund	$ 350,000	$ 350,000	$ -	√
E911 Fund	4,964,674	5,159,261	(194,587)	NO
Impact Fee Fund	1,425,000	1,425,000	-	√
Hotel/Motel Fund	9,940,000	9,940,000	-	√
	$ 16,679,674	**$ 16,874,261**	**$ (194,587)**	
Capital/Grant Funds:				
Capital Projects Fund	$ 5,036,572	$ 5,036,572	$ -	√
Stormwater Capital Fund	1,475,000	1,475,000	-	√
TSPLOST 1 Capital Fund	2,239,099	2,239,099	-	√
TSPLOST 2 Capital Fund	18,974,045	18,974,045	-	√
	$ 27,724,716	**$ 27,724,716**	**$ -**	
Debt Service Fund	**$ 6,704,256**	**$ 6,704,256**	**$ -**	√
Enterprise Fund:				
Solid Waste Fund	**$ 6,283,359**	**$ 6,283,359**	**$ -**	√
Internal Service Funds:				
Risk Management Fund	$ 2,468,500	$ 2,468,500	$ -	√
Medical Insurance Fund	10,550,000	10,550,000	-	√
	$ 13,018,500	**$ 13,018,500**	**$ -**	
Fiduciary Funds:				
OPEB Plan Trust Fund	$ 6,500	$ 6,500	$ -	√
OPEB Retirement Reimbursement Plan Trust Fund	1,121,467	1,121,467	-	√
	$ 1,127,967	**$ 1,127,967**	**$ -**	
Total	**$ 177,856,543**	**$ 178,051,130**	**$ (194,587)**	√

***Includes $1.1 million reduction in the Annual Capital Appropriation (from $1,573,887 in amended FY 2026 to $475,000 in FY 2027).*

FY 2027 GF Revenue Overview

FY	2026	2027	change
Operating	5.030	5.050	+0.020
Debt	0.720	0.700	-0.020

Revenues:	FY 2026 AMENDED BUDGET	FY 2027 RECOMMENDED BUDGET	$ Variance	% Variance
Property Taxes:				
Current Year	$ 34,075,000	$ 35,720,000	$ 1,645,000	4.8%
Motor Vehicle Title Tax Fee	3,625,000	3,850,000	225,000	6.2%
Prior Year/Delinquent/MV	379,000	378,000	(1,000)	-0.3%
Local Option Sales Tax	22,440,500	22,700,000	259,500	1.2%
Other Taxes:				
Franchise Fees	7,130,000	7,300,000	170,000	2.4%
Insurance Premium Tax	6,390,000	7,400,000	1,010,000	15.8%
Alcohol Beverage Excise Tax	2,825,000	2,900,000	75,000	2.7%
Other Taxes	3,670,400	3,850,200	179,800	4.9%
Licenses & Permits	3,476,500	3,715,500	239,000	6.9%
Intergovernmental	352,385	339,760	(12,625)	-3.6%
Charges for Services	5,414,072	5,531,400	117,328	2.2%
Fines & Forfeitures	2,280,000	2,205,500	(74,500)	-3.3%
Interest	1,150,000	1,000,000	(150,000)	-13.0%
Other Revenues	255,654	241,139	(14,515)	-5.7%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	3,412,500	3,525,000	112,500	3.3%
Total Operating Revenues	**$ 96,876,011**	**$ 100,656,499**	**$ 3,780,488**	**3.9%**
Fund Balance Carryforward	5,017,048	5,661,572		
Total Revenues	**$ 101,893,059**	**$ 106,318,071**		

Growth Drivers

- Property Taxes (+$1.6M)
  - ✓ 6% growth in Residential Valuations (9% in FY 2026)
  - ✓ -2% contraction in Commercial Valuations (-1% in FY 2026)
  - ✓ New Construction of $86M ($133M in FY 2026)
  - ✓ 0.02 mill shift to Operations (+$145K; -$180K to Bond)
- Insurance Premium Taxes (+$1M)
- Licenses & Permits (building permit fees +$100K)
- Hotel/Motel Taxes (COA portion; +$113K)

Revenue Reductions

- Franchise Taxes (cable -$25K, telephone -$75K)
- School Zone Citations (-$75K)
- Interest Earnings (-$150K)

New Initiative Funding Perspective

Market Value = $59.8M

Taxable Value = $23.9M (40% of MV)

COA Taxes for Operations = $120K

Alpharetta Marriott

Market Value: $29.4M
Taxable Value: $11.8M
#21-549011110402
5750 WINDWARD PKY

Alpharetta Hilton

Market Value: $30.4M
Taxable Value*: $12.1M
*w/o abatement
#22-545011881016
5775 NORTHPOINT PKWY

FY 2027 GF Expenditure Overview

	FY 2026 AMENDED BUDGET	FY 2027 RECOMMENDED BUDGET	$ Variance	% Variance
Expenditures (by Category):				
Personnel Services:	$ 65,142,210	$ 68,830,608	$ 3,688,398	5.7%
Jail Operations	1,254,886	1,890,306	635,420	50.6%
subtotal	$ 66,397,096	$ 70,720,914	$ 4,323,818	6.5%
Maintenance and Operations:				
Base	$ 3,637,832	$ 3,498,704	$ (139,128)	-3.8%
Jail Operations	463,195	361,813	(101,382)	-21.9%
Targeted Accounts (net of Jail operations)				
Professional Services	3,849,480	3,815,376	(34,104)	-0.9%
Runoff Election (Fulton County IGA)	150,000	-	(150,000)	-
Repair/Maintenance	2,507,700	2,523,200	15,500	0.6%
Maintenance Contracts	4,711,510	4,724,821	13,311	0.3%
Professional Services (IT)	4,736,106	4,748,477	12,371	0.3%
Hexagon	631,836	428,228	(203,608)	-32.2%
General Supplies	1,280,449	1,249,845	(30,604)	-2.4%
Utilities	3,403,925	3,601,675	197,750	5.8%
Insurance Premiums (Risk Fund)	1,060,500	1,206,500	146,000	13.8%
subtotal	$ 26,432,533	$ 26,158,639	$ (273,894)	-1.0%
Capital/Lease/Other:				
Operational Capital/Other	$ 319,179	$ 322,679	$ 3,500	1.1%
Capital Leases/Gwinnett Tech Debt Svc	1,296,181	1,280,443	(15,738)	-1.2%
Contingency	913,617	1,000,000	86,383	9.5%
Total Operating Expenditures	**$ 95,358,606**	**$ 99,482,675**	**$ 4,124,069**	**4.3%**
Reserve for Operating Initiatives	-	145,000	←Impact of Millage Shift.	
Interfund Transfers:				
Fund Balance (Capital Investment)	5,017,048	5,661,572		
Capital Program	**1,517,405**	**475,000**		
911 Fund (Alpharetta's subsidy portion)	-	553,824	← Pro-rata subsidy based on call volume.	
Total Expenditures	**$ 101,893,059**	**$ 106,318,071**		

- Performance-based compensation program (3% on average; consistent with market review).
- Targeted Market-Based compensation adj. to employee classes.
- Annualized impact of Alpharetta Jail staffing (+$635K).
- Assumed group insurance cost growth of 5%.

- Coverage of Growth Drivers:
  - ✓ Utilities (+$199K).
  - ✓ Insurance Premiums (+$146K).
- Reduction in discretionary spending (travel, training, etc.) as well as targeted reductions in accordance with spending trends (legal, advertising, etc.).

Service Delivery Standards

- **Compensation**
  - Alpharetta is focused on being a top-tier employer in the North Fulton market. This is evident in the compensation plan adjustments made since the COVID pandemic.
  - 54% growth in Personnel Budget between FY 2020-2027 (draft)
    - Average annual growth of 6% (incl. Jail staffing)

	COVID FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	DRAFT FY 2027
Merit								
July	-	3%	3%	4%	4%	4%	3%	3%
November (all employees)			3%					
November (add 'l for Police/911)			10%					
Other Compensation Adjustments								
Public Safety Compensation Plan Update	✓							
One-Time Compensation Payout		✓						
Evergreen Class & Compensation Study		✓						
1st Responders Supplemental Grant			✓					
Salary Compression Adjustments				✓				
Market-based Personnel Compensation adjustments					✓	✓	✓	✓

Service Delivery Standards

- Staffing
  - Alpharetta is focused on maintaining and expanding service levels to our community in accordance with the priorities set forth in the Annual Action Plan
    - 43 positions added between FYs 2019-2026
      - 88% within Public Safety (38 positions)
        - » Includes 15 positions for Jail Services
      - 12% within all other Areas

Annual Recurring Capital Needs

- Goal is to fund Recurring Capital from General Operations (between current year appropriation and prior year fund balance) and not unsustainable sources such as TSPLOST.
- City has 5-Year Capital Needs Plan ($100M; FYs 2026-2030)
  - Based on studies and/or internal assessments of all asset types, life expectancies, level of service targets, etc.
- Annual Replacement ("Recurring") Needs: >$15M
  - $4.0M Milling & Resurfacing
  - $3.0M Stormwater
  - $2.2M Fleet
  - $5.8M Technology, Facilities, Recreation Fields/Courts/Turf and Playgrounds, Sidewalks, Non-PS Fleet/Equipment, Transportation Infrastructure, etc.

FY 2027 Base Budget Capital

- General Fund Budget
  - Capital Funding
    - Balanced Budget required reducing Annual Capital Appropriation from $1.6M to $475K.
    - General Fund ($6.1M; Goal = $15M)
      - Prio-Year Excess Fund Balance of $5.6M (fluctuates annually based on operations)

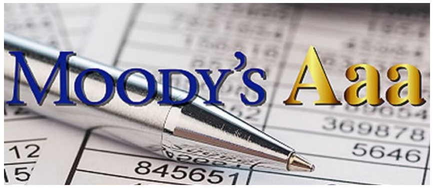
History	2020	2021	2022	2023	2024	2025	Amended 2026	Projected 2027
Annual Capital Appropriation	$4.8M	$0.2M	$1.7M	$3.0M	$5.8M	$4.0M	$1.6M	$475K
Fund Balance Carryforward (year)	$4.5M (2018)	$4.4M (2019)	$5.8M (2020)	$12.6M (2021)	$10.5M (2022)	$9.4M (2023)	$5.0M (2024)	$5.7M (2
	$3.0M (2019)	-	-	-	-	-	-	-
	$12.3M	$4.5M	$7.5M	$15.6M	$16.3M	$13.4M	$6.6M	$6.1M
TSPLOST							$4.5M	$4.8M

Funding Our Future

Bond Rating/Capacity

	Principal Outstanding (FYE 2025)	Rating	Final Maturity	Debt Service; Principal/Interest (FY 2026)	Funding Source
General Obligation (GO) Bonds					
GO Refunding Bonds, Series 2014	$ 1,850,000	AAA	2026	$ 1,893,290	Debt Service Fund
GO Bonds, Series 2016	46,740,000	AAA	2041	1,923,988	Debt Service Fund
GO Refunding Bonds, Series 2020	16,500,000	AAA	2032	1,160,000	Debt Service Fund
GO Bonds, Series 2022	25,305,000	AAA	2047	1,633,268	Debt Service Fund
	$ 90,395,000			$ 6,610,545	
Development Authority Bonds					
Revenue Bonds, Series 2013	$ 1,995,000	AAA	2033	$ 291,065	General Fund
Revenue Bonds, Series 2016	21,055,000	AAA	2041	1,448,713	Hotel/Motel Fund
	$ 23,050,000			$ 1,739,778	

AAA
S&P Global
Ratings



- Capacity
  - No legal limit capacity issues nor immediate pressure on Bond Rating
  - More about planning/investing in future/revenue source

Bond Rating Positives/Negatives

Positives	Negatives
Economy & Demographics	**Economy & Demographics**
• Exceptionally healthy large, diverse tax base • Full value per capita above US median • Affluent and growing local economy	• None
Financial Condition	**Financial Condition**
• Fund balance as a percent of operating revenues is consistent with U.S. medians • Superior operating cash position with strong access to external liquidity • Strong budgetary performance with general fund and total governmental fund operating surpluses • Diverse general fund revenues	• Sizable capital plan
Debt & Pension	**Debt & Pension**
• Strong debt and contingent liability profile • Pension and OPEB are not an immediate source of pressure	• Slow payout of outstanding debt
Management	**Management**
• Prudent long-term budgeting • Formalized debt, investment, and fund balance policies	• None
ESG	**ESG**
• Long term environmental risk is low • Healthy social credit profile • Stable governance	• Some elevated exposure to heat stress

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**

- CIP Funding Challenges
  - Funding Recurring Capital Investment
    - General Fund
    - Other Sources (grants, TSPLOST, etc.)
  - Funding New Improvements
    - Grants, Bonds, etc.
    - Capital Funding

Resource Comparisons

- Targeted Revenue Structure comparison

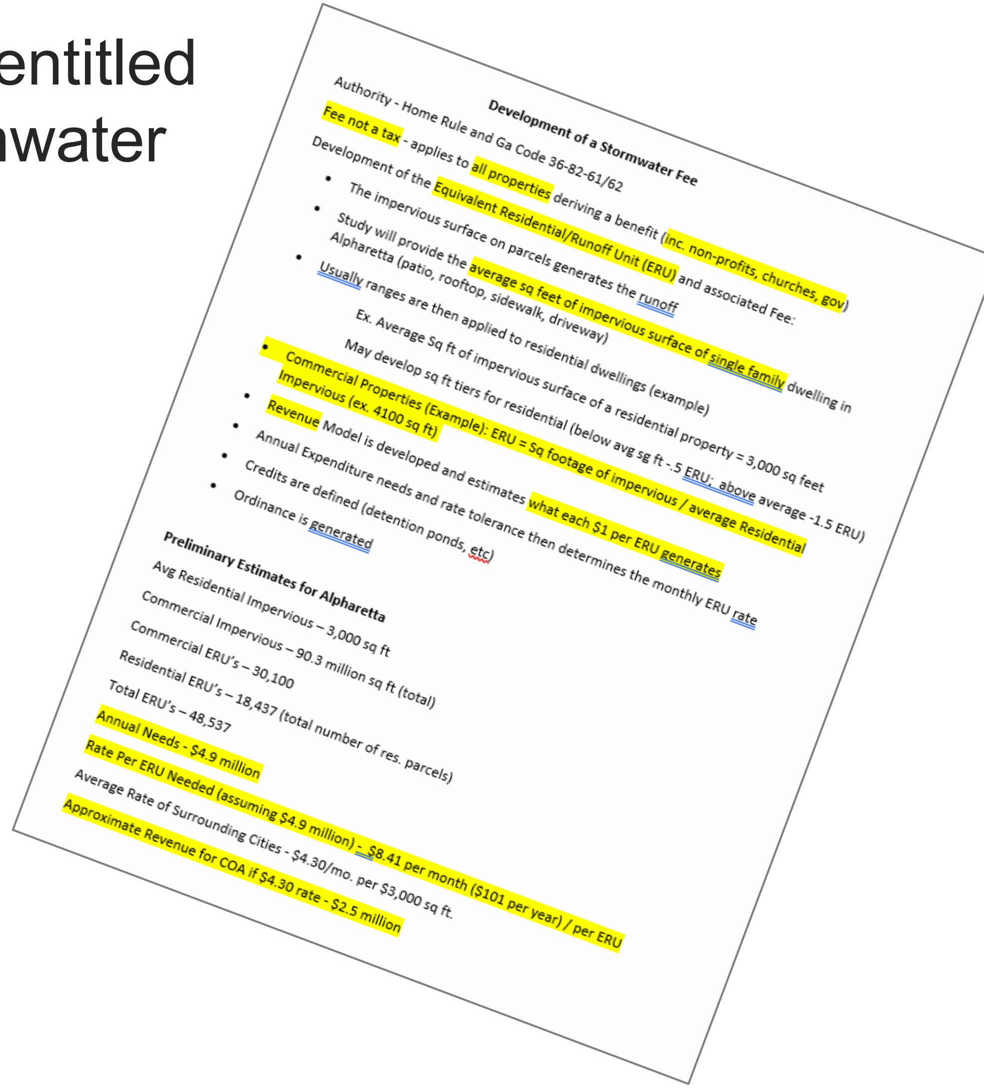
City	Total Millage Rate	Homeowner Effective Millage Rate*	Business & Occupational Tax	Stormwater Fee	Special Services Tax**
Alpharetta	5.750	4.222	$ 2,200,000	$ -	$ -
Brookhaven	3.210	2.388	$ 2,400,000	$ 5,612,562	$ 8,245,205
Johns Creek	3.742	3.305	$ 2,400,000	$ 3,150,000	$ -
Milton	4.503	3.968	$ 1,245,200	$ -	$ -
Roswell	4.949	4.049	$ 6,790,000	$ 4,801,700	$ -
Sandy Springs	4.731	4.478	$ 10,000,000	$ -	$ -

*Effective Millage Rate (operations and debt) reflects the impact of Homestead Exemptions (not including the Floating Homestead Exemption) and is based on an average home value of $700,000.

** Includes the Special Tax District millage rate of 4.0 mills levied by the City of Brookhaven on all commercial properties. Does not include the subarea-specific Special Tax District millage levies (e.g. Vista Special Tax District, etc.).

Stormwater Fee

- Please refer to Handout entitled "Development of a Stormwater Fee".



Development of a Stormwater Fee

Authority - Home Rule and Ga Code 36-82-61/62

Fee not a tax - applies to all properties deriving a benefit (inc. non-profits, churches, gov)

Development of the Equivalent Residential/Runoff Unit (ERU) and associated Fee:

- The impervious surface on parcels generates the runoff
- Study will provide the average sq feet of impervious surface of single family dwelling in Alpharetta (patio, rooftop, sidewalk, driveway)
- Usually ranges are then applied to residential dwellings (example)

  Ex. Average Sq ft of impervious surface of a residential property = 3,000 sq feet

  May develop sq ft tiers for residential (below avg sq ft -.5 ERU; above average -1.5 ERU)
- Commercial Properties (Example): ERU = Sq footage of impervious / average Residential Impervious (ex. 4100 sq ft)
- Revenue Model is developed and estimates what each $1 per ERU generates
- Annual Expenditure needs and rate tolerance then determines the monthly ERU rate
- Credits are defined (detention ponds, etc)
- Ordinance is generated

Preliminary Estimates for Alpharetta

Avg Residential Impervious – 3,000 sq ft

Commercial Impervious – 90.3 million sq ft (total)

Commercial ERU's – 30,100

Residential ERU's – 18,437 (total number of res. parcels)

Total ERU's – 48,537

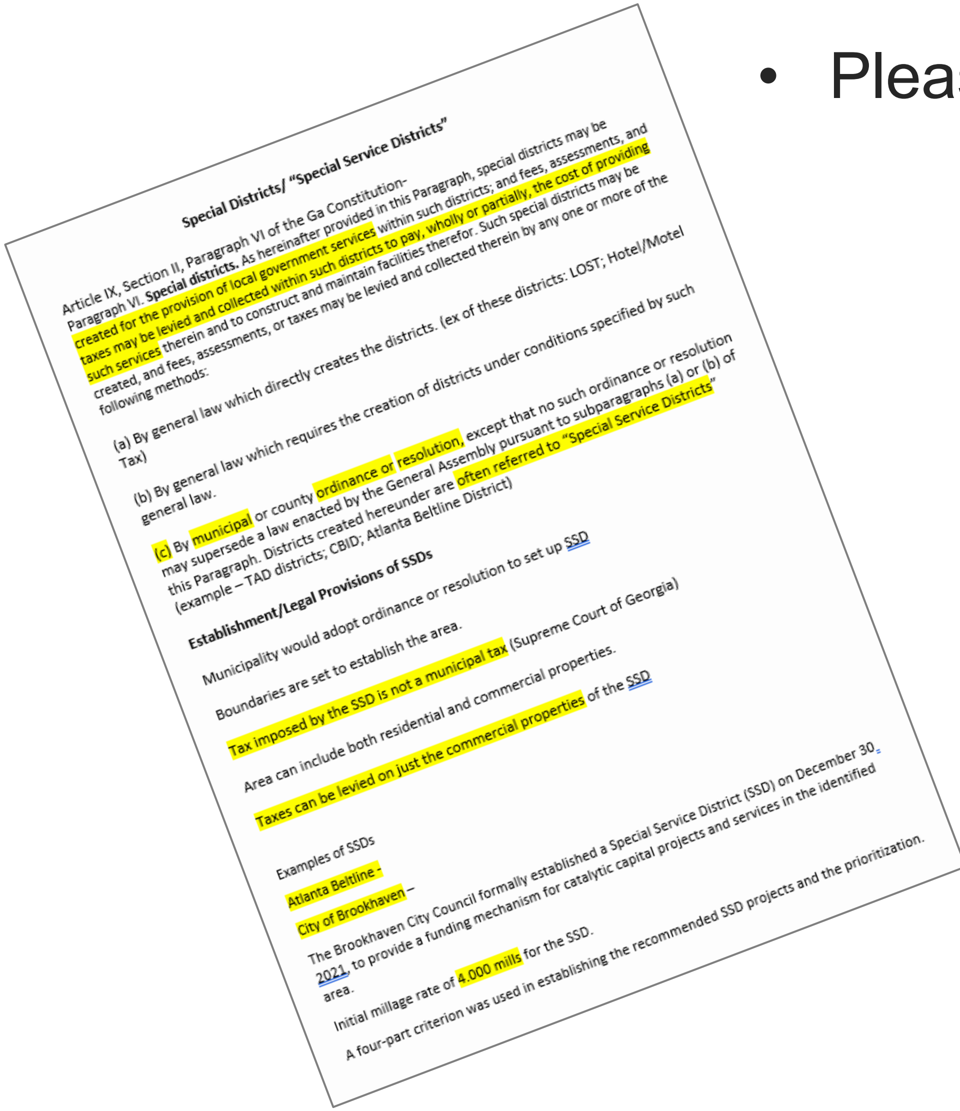
Annual Needs - $4.9 million

Rate Per ERU Needed (assuming $4.9 million) - $8.41 per month ($101 per year) / per ERU

Average Rate of Surrounding Cities - $4.30/mo. per $3,000 sq ft.

Approximate Revenue for COA if $4.30 rate - $2.5 million

Special Services Tax


Special Districts/ "Special Service Districts"

Article IX, Section II, Paragraph VI of the Ga Constitution-
Paragraph VI. **Special districts.** As hereinafter provided in this Paragraph, special districts may be created for the provision of local government services within such districts; and fees, assessments, and taxes may be levied and collected within such districts to pay, wholly or partially, the cost of providing such services therein and to construct and maintain facilities therefor. Such special districts may be created, and fees, assessments, or taxes may be levied and collected therein by any one or more of the following methods:

(a) By general law which directly creates the districts. (ex of these districts: LOST; Hotel/Motel Tax)

(b) By general law which requires the creation of districts under conditions specified by such general law.

(c) By municipal or county ordinance or resolution, except that no such ordinance or resolution may supersede a law enacted by the General Assembly pursuant to subparagraphs (a) or (b) of this Paragraph. Districts created hereunder are often referred to "Special Service Districts" (example – TAD districts; CBID; Atlanta Beltline District)

Establishment/Legal Provisions of SSDs

Municipality would adopt ordinance or resolution to set up SSD

Boundaries are set to establish the area.

Tax imposed by the SSD is not a municipal tax (Supreme Court of Georgia)

Area can include both residential and commercial properties.

Taxes can be levied on just the commercial properties of the SSD

Examples of SSDs

Atlanta Beltline -

City of Brookhaven –

The Brookhaven City Council formally established a Special Service District (SSD) on December 30, 2021, to provide a funding mechanism for catalytic capital projects and services in the identified area.

Initial millage rate of 4.000 mills for the SSD.

A four-part criterion was used in establishing the recommended SSD projects and the prioritization.

- Please refer to Handout entitled "Special Districts/Special Service Districts".