

Operating and Capital Budget for Fiscal Year 2024

July 1, 2023 through June 30, 2024





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Recommended Annual Operating & Capital Budget

for Fiscal Year 2024

(July 1, 2023 through June 30, 2024)



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MAYOR AND CITY COUNCIL

Mayor and City Council



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JIM GILVIN
MAYOR



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Mission Statement

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

JOHN HIPES
CITY COUNCIL (POST 4)



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CITY COUNCIL (POST 5)



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DAN MERKEL
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VISION

Vision

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



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



Fostering strong sense of community including safety and security.



Providing a business climate that attracts the top echelon companies.

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

Mission

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

EXECUTIVE MANAGEMENT TEAM

Executive Management Team



CHRIS LAGERBLOOM
CITY ADMINISTRATOR



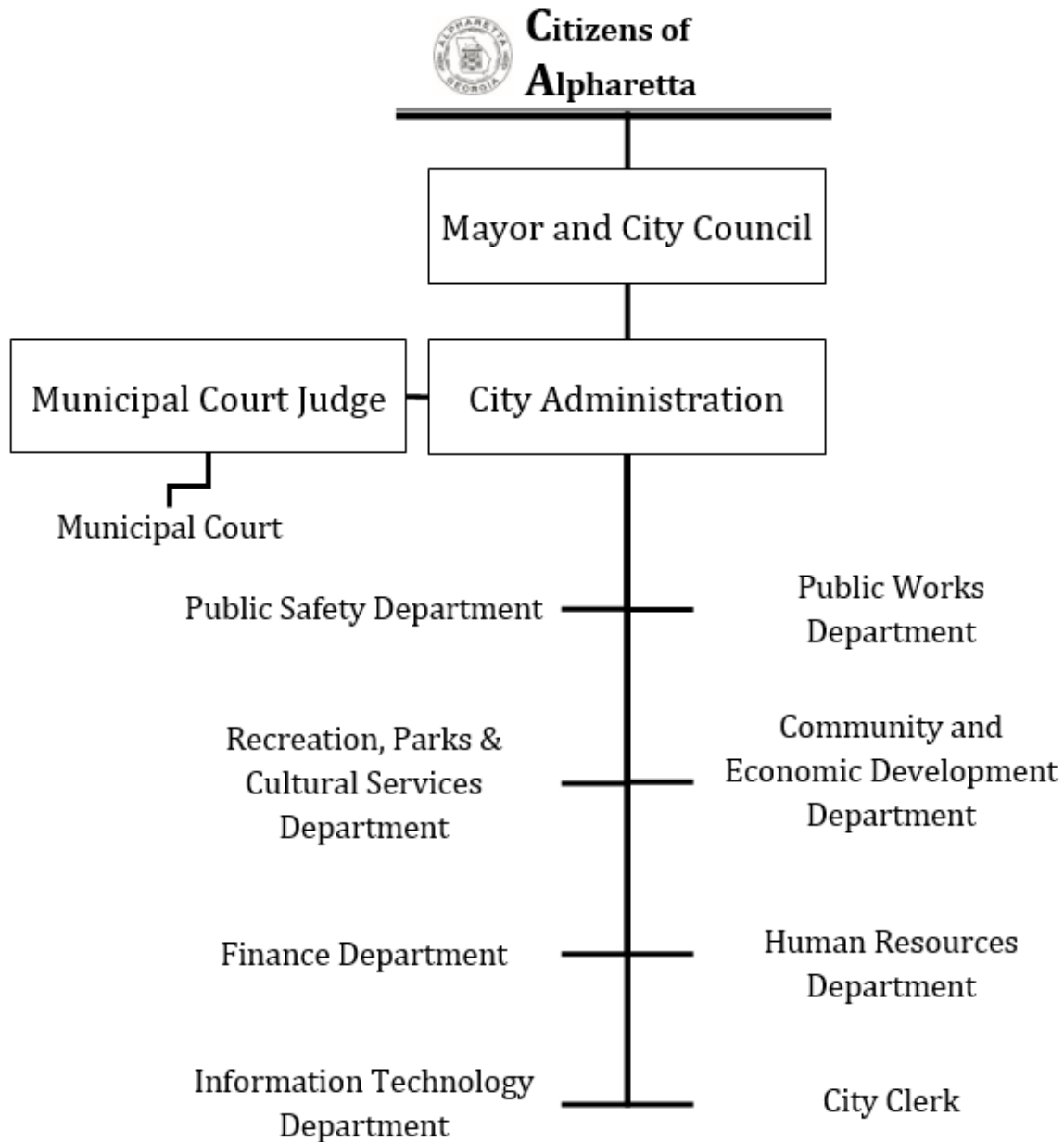
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EXECUTIVE STAFF

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Morgan Rodgers	MRodgers@alpharetta.ga.us	Director of Recreation, Parks & Cultural Services
Kathi Cook	KCook@alpharetta.ga.us	Director of Community and Economic Development
Thomas G. Harris	THarris@alpharetta.ga.us	Director of Finance
Cris Randall	CRandall@alpharetta.ga.us	Director of Human Resources
Adam Montgomery	AMontgomery@alpharetta.ga.us	Director of Information Technology
Lauren Shapiro	LShapiro@alpharetta.ga.us	City Clerk

ORGANIZATIONAL STRUCTURE

Organizational Structure



Reader's Guide

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

Introduction and Overview

Transmittal Letter

Comprehensive introduction to the City's fiscal year 2024 budget.

2023 Annual Action Plan

The City Council Retreat during January 2023 set forth priorities to guide the construction of the FY 2024 budget including operations and capital investment. These priorities were condensed into an Annual Action Plan.

About Alpharetta

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

Alpharetta by the Numbers

Demographic, economic, and statistical data of our City.

Financial Structure, Policy, and Process

Financial Accounting Structure

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

Financial Reporting

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

Budget Process

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

Financial Summaries

Citywide Budget Summaries

Information on the overall (i.e., all appropriated funds) fiscal year 2024 budget. Included are schedules that provide readers with revenue and expenditure summaries from several different perspectives including fund, revenue source, expenditure category, and expenditures by department. A detailed multi-year personnel listing by department is also provided.

READER'S GUIDE

General Fund Summary

Information on the fiscal year 2024 budget for the General Fund. Included are schedules that provide readers with revenue and expenditure summaries/narratives from several different perspectives including fund summary; statement of budgetary comparisons (i.e., FY 2023 and FY 2024); statement of revenues, expenditures, and changes in fund balance (FY 2020 through the FY 2026 forecast period); and a detailed narrative of revenue and expenditure trends including historical information.

General Fund Department Summaries

Detailed non-financial and financial information about each department's activities (General Fund only) including departmental mission statement; goals and objectives and how they link with the city's vision/strategic priorities; revenue and expenditure summary and fiscal year 2024 budget narrative; changes in personnel; and performance measurement.

Special Revenue/Enterprise/Internal Service Fund Summaries

Information on the fiscal year 2024 budget for the Special Revenue/Enterprise/Internal Service Funds. Included are schedules set forth by Fund that provide readers with revenue and expenditure summaries/narratives from several different perspectives including fund summaries; statements of budgetary comparisons (i.e., FY 2023 and FY 2024); and statements of revenues, expenditures, and changes in fund balance (FY 2020 through the FY 2026 forecast period).

Capital and Debt

Capital Project Fund Summaries

Information on our capital budgeting process and funding methodology as well as a detailed capital listing (Fiscal Year 2024 as well as a summary 5-Year Capital Plan).

Debt Service Fund Summary

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

Appendix

Capital Improvement Plan (5-Year)

Financial Management Policies

Adopting Ordinances (Millage and Budget)

Alpharetta Convention & Visitors Bureau FY 2024 Budget

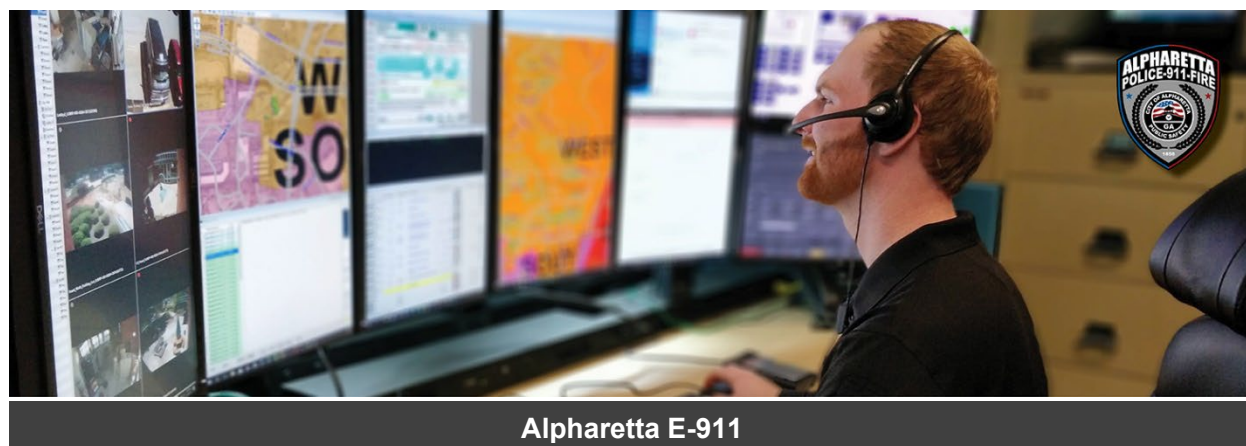
Glossary

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

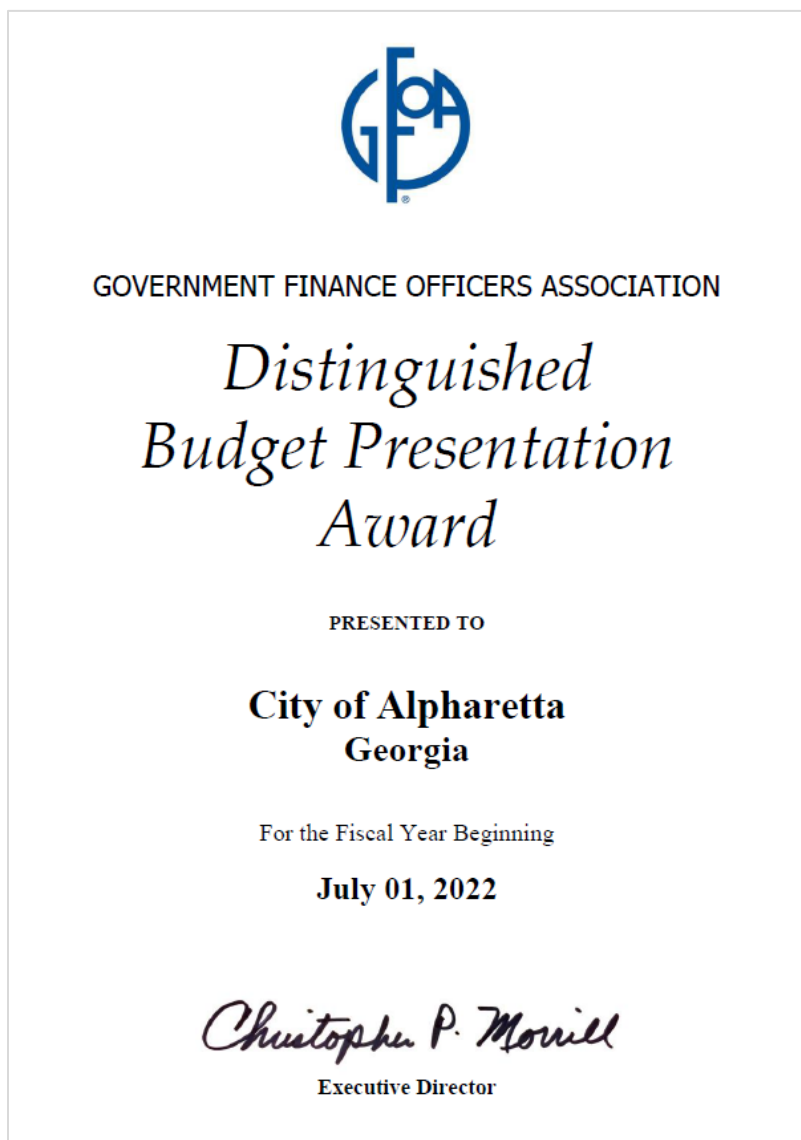
READER'S GUIDE

Acronyms and Abbreviations

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



GFOA Distinguished Budget Presentation Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Alpharetta, Georgia for its annual budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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June 19, 2023

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

We are pleased to present our Recommended Annual Operating and Capital Budget for Fiscal Year 2024 (the “Budget”) of the City of Alpharetta, Georgia. Our recommendations are based on direction provided at the City Council Retreat (compiled as the “Annual Action Plan”) as well as a thorough review of our current financial status, revenue trends, economic data, and our standard of providing top level service while maintaining our focus on keeping Alpharetta an affordable option for our citizens and stakeholders.

As detailed herein through our discussion of expenditure trends, the city’s budget is in the midst of multiple disruptive economic pressures. As quickly as the COVID-19 pandemic and its associated social distancing measures drove a decline in economic activity, the current phase of post-lockdown economic activity coupled with Federal stimulus has resulted in a spike of economic growth. This strong economic growth can be witnessed in our revenue trends as well as our expenditure trends which seek to meet a spiking service demand from our customers while also covering inflationary (e.g., labor costs) and market-based cost pressures (e.g., steel, concrete, wood, asphalt, etc.).

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

Alpharetta’s 2024 budget is focused on City Council priorities (2023 Annual Action Plan) and responding to market conditions in a prudent manner including maintaining a competitive compensation package for our staff and keeping up with market prices from private service providers. Highlights include:

- Tax-burden reductions for our homeowners in excess of \$7.8 million including our annual homestead exemption offerings coupled with the one-time State HTRG grant (see section entitled *Taxpayer Savings* for more information).

MAYOR
JIM GILVIN

MAYOR PRO TEM
DAN MERKEL

COUNCIL MEMBERS
JASON BINDER
DOUGLAS J. DERITO
JOHN HIPES
DONALD F. MITCHELL
BRIAN WILL

CITY ADMINISTRATOR
CHRIS LAGERBLOOM

INTRODUCTION AND OVERVIEW

- Maintenance of the city's millage rate at 5.750 mills (flat with FY 2023) including funding \$3 million for expanded service levels for our citizenry, business owners, and stakeholders and funding \$4 million from General Fund operations for capital investment (e.g., maintenance of our stormwater infrastructure).
- Funding totaling \$3 million for expanded service levels within multiple departments and described in detail under the *Operating Initiative Requests* section of this document. The expanded service levels highlight our priority focus on public safety and includes leveraging advancements in technology to continue our effective and efficient service to our community (the recommended Real Time Crime Center initiative).
- Capital investment focused on maintaining and improving city infrastructure and assets (\$15.7 million when including potential grant sources) while reserving sufficient funds to provide flexibility for future prioritized capital investment (\$1.2 million) and described in detail under the *Capital Initiative Requests* section of this document.
- Continuation of the same high service levels our citizenry, business owners, and stakeholders expect from our city.

2023 City Council Priorities and Annual Action Plan

The City Council Retreat during January 2023 set forth priorities to guide the construction of the FY 2024 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 *2023 Annual Action Plan* with the components set forth below:

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

INTRODUCTION AND OVERVIEW

Budget Process and Overview

The Fiscal Year 2024 Budget process began with an update of the city's financial condition, which was presented to the Mayor and City Council during the January 2023 City Council retreat.

As previously detailed, the City Council Retreat set forth priorities (Annual Action Plan) that guided our departmental decision making and resource allocation during construction of the FY 2024 budget.

The FY 2024 Budget is balanced for all funds and totals \$154 million with the breakdown by fund type as follows:

FUNDS BY TYPE	\$	
General Fund	\$ 99,030,677	
Special Revenue Funds	14,937,980	(1)
Capital Project Funds	16,247,818	(1)
Debt Service Fund	6,603,402	
Solid Waste Fund	5,539,584	
Internal Service Funds	10,786,300	
OPEB Funds	1,059,797	
Total	\$154,205,558	

(1) Amounts contained herein represent new appropriations for FY 2024. Unexpended FY 2023 appropriations for City Council approved projects are re-appropriated annually pursuant to city policy.

Several of the major points of the FY 2024 Budget are as follows:

- Management of personnel and compensation program to align with current market environment which includes budgetary adjustments to cover significant inflation in labor costs which are necessary to retain and recruit our highly skilled workforce:
 - Staffing level at 467.5 full-time equivalents “FTE” with the funding breakdown as follows:
 - 466.5 full-time equivalents (funded). This includes the addition of new positions for FY 2024 including eight full-time positions and the upgrade of one existing part-time position to full-time status as provided within the *Operating Initiative Requests* section of this document.
 - 1 full-time equivalent (unfunded; budgetary savings of \$120,000); position to remain vacant pending an identified funding source and workload justification.

INTRODUCTION AND OVERVIEW

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

INTRODUCTION AND OVERVIEW

salary adjustments and those impacted benefit line items (e.g., FICA, pension, etc.). This figure is included within departmental operating budgets.

- Increase (12% or \$2.4 million) in departmental maintenance and operations budgets (General Fund) that is experiencing inflationary growth through our labor-intensive contracted services (e.g., landscaping services, janitorial services, etc.), material-intensive contracts (maintenance needs that utilize concrete, wood, technology items that utilize microchips), etc. The increase set forth above includes \$502,500 in operating initiative funding for FY 2024 (non-personnel). Specific cost drivers include:
 - Increase in professional services of \$641,439 (20% growth) due primarily to the following: estimated costs (\$389,359) for the municipal elections in November 2023 (FY 2024 will be an election year while FY 2023 was not); new professional services within City Administration approved as part of the FY 2024 Operating Initiatives including communications services (\$30,000) and grant management services (\$50,000); increase totaling \$75,000 within the Finance Department for banking fees (e.g., credit card processing fees), investment advisor fees, and funding for staffing services to smooth out labor needs during peak workload seasons (e.g., property tax and occupational license billings); anticipated growth in recreation programs and the corresponding costs of program instructors (+\$114,285; it should be noted that this growth is also reflected in program fee revenue); etc.
 - Increase in repair/maintenance costs of \$272,278 due primarily to the following:
 - Public Safety Department: estimated cost growth for vehicles (+\$47,500), equipment (+\$9,060), and facilities (+\$5,000). The growth in vehicle repair funding is based on current cost trends. Specifically, the city replaces 1/7th of its public safety fleet annually (this equates to a lifetime mileage target of 100,000) to ensure minimal downtime and that our equipment is responsive to service demands. That said, the city is still transitioning from Impala sedans to Explorers SUVs. The Impala's have a more costly repair record (than the Explorers) and, with our existing units reaching their mileage targets, we are incurring more repair costs in the short-term as we phase out the legacy Impalas.
 - Public Works Department: growth in facilities repair/maintenance costs of \$83,911 due to multiple factors including the reopening of the municipal jail partially due to reopening of jail (+\$30,000), additional funding for City Hall (+\$31,037), with the remainder (+\$22,863) due to

INTRODUCTION AND OVERVIEW

inflationary cost growth of labor/supplies for many of the included services such as plumbing, HVAC, etc.

- Recreation, Parks & Cultural Services Department: growth in grounds repair/maintenance costs of \$66,477 due primarily to the reallocation of parks maintenance funding from the Capital Project Fund to the General Fund as these items are under the \$25,000 capitalizable threshold. Components include: \$10,000 for restoration of the mini silos; \$12,000 for Brooke Street Park irrigation; \$10,000 for tree well lighting upgrades; and \$20,000 for North Park Ballfields 5-6 fencing upgrades.
- Increase in maintenance contracts/IT professional services (combined – decline in maintenance contract funding is related to the reallocation of software related funding to the IT professional services accounts for expense tracking purposes) of \$726,090 due primarily to the following:
 - City Administration: growth of \$192,387 due primarily to new software approved as part of the FY 2024 Operating Initiatives including grant management software (\$70,000) and archiving/compliance software (\$80,000) as well as estimated fees for the annualized cost of the mid-year 2023 initiative to provide all board members with city email addresses (Board of Ethics), estimated website hosting services costs, etc. Specifically, the City will be procuring the design and implementation of a new website during FY 2023 which will necessitate hosting service fees starting in year 2.
 - Public Safety Department: growth of \$149,829 due to the coverage of general software inflationary cost growth coupled with additional funding for body cameras (+\$112,000).
 - Public Works Department: growth of \$94,410 due primarily to inflationary cost increases in many of the city's labor-intensive contracts such as landscaping (annualized impact of recent right-of-way maintenance contract), janitorial, etc. coupled with funding for the newly opened Davis Drive extension (e.g., landscape maintenance).
 - Recreation, Parks & Cultural Services Department: growth of \$66,883, due primarily to additional funding for the RecWare Park Program Registration software (+\$55,000) as it is funded on a per customer basis and grows along with program participation. Additional cost growth is related to ensuring our Board Members have city email addresses (+\$7,830).

INTRODUCTION AND OVERVIEW

- Community & Economic Development Department: growth of \$34,839 due to the coverage of general software inflationary cost growth coupled with estimated fees for the annualized cost of the mid-year 2023 initiative to provide all board members with city emails addresses (Board of Zoning Appeals, Code Enforcement Board, Design Review Board, Planning Commission, Historic Preservation Commission, etc.).
- Increase in general supplies of \$122,209 due primarily to the following:
 - Public Safety Department: \$95,153 due primarily to additional funding for fire retirements/promotions events (+\$24,000), increased ammunition pricing (+\$18,000), increased funding for annual awards, retirement gifts, and medals purchased throughout the year (+\$10,000), funding for Narcan (+\$6,000; this was previously funded through a Fulton County grant), increased funding for fire station janitorial supplies based on current cost and usage trends (+\$7,355), etc.
 - Public Works Department: growth of \$34,442 due to rising costs and need for janitorial supplies, soap, and disinfectants, etc. as well as added facility supplies for the re-opening of the Alpharetta Jail.
- Increase in utility expenses of \$121,534 for electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage). The main driver is reopening the Alpharetta Jail (\$21,450 in forecasted utility expenses) coupled with general electric utility cost growth (includes adjustments for approved GA Power rate increases). It should be noted that under the Alpharetta Jail Intergovernmental Agreements, utilities will be split amongst all participating municipalities. This revenue is reflected within the Intergovernmental section and is based on approved IGAs as of April 2023. As other municipalities join, the revenue split will be updated accordingly.
- Increase in fuel expenses of \$84,440 due to usage patterns, commodity pricing trends, and new personnel (FY 2024 Operating Initiatives).
- Increase in uniform expenses of \$117,250 due primarily to growth within the Public Safety Department of \$80,499 associated with the increase in police officer uniform allotment from \$350 to \$800 per year in the amount of \$50,850 (implemented in 2023 and funded through a reallocation of available proceeds), an increase of \$36,000 for fire uniforms due to price increases and to complete the purchase of Class A uniforms, and uniform funding for the new services approved as part of the FY 2024 Operating Initiatives (Real-Time Crime Center, Assistant Fire Marshall, and Firefighter Recruiting Classes).

INTRODUCTION AND OVERVIEW

- Increase in professional development (travel/training) of \$128,287 due to a renewed focus on maintaining professional knowledge across all departments coupled with funding within the Public Safety Department for the new Firefighter Recruiting Classes approved as part of the FY 2024 Operating Initiatives.
- Increase in legal services of \$100,000 to match current cost and usage trends.
- Increase in insurance premiums of \$105,585 to cover growth across multiple insurance types including: cyber liability insurance; workers compensation excess liability; umbrella liability insurance; 92 Milton avenue Condo Association insurance; etc.
- Increase in the departmental operating capital/lease accounts of \$377,027 due primarily to the following:
 - Public Safety Department: increase in capital of \$230,395 due to the reallocation of public safety equipment replacement funding from the Capital Project Fund to the General Fund as these items are under the \$25,000 capitalizable threshold. Components include: \$10,000 for furniture/bedding; \$15,000 for fire tools/equipment; \$10,000 for replacement exercise equipment; \$17,000 for (12) automated external defibrillators for patrol; \$12,295 for training sim gun replacement; \$17,000 for (2) replacement AR-10 sniper rifles; \$26,000 for the replacement of (5) sets of SWAT ballistic vests ; \$10,400 for (2) DEA TFO vests; \$2,400 for (2) DEA TFO helmets; \$8,200 for police department tools/equipment; \$2,700 for (6) motor helmets; \$5,000 for (2) radars for motors; \$5,000 for (2) Stalker Lasers; \$60,000 for turnout gear/personal protective equipment for firefighters; \$27,900 for (9) weather radio replacements; and \$1,500 for SCBA cylinders.
 - Public Safety Department: increase in fleet/equipment leases of \$119,209 due to issuance of the Series 2022 Bank of America capital lease in FY 2023 to replace three Fire Pumps. Upon programming of this increase in FY 2024, the annual payment for our operating leases will be relatively flat.
- Funding from the General Fund which is available for immediate capital investment in 2024 includes the following:
 - \$10,547,818 Fund Balance for one-time capital;
 - 4,000,000 Capital Contribution from the General Fund
 - \$14,547,818

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

INTRODUCTION AND OVERVIEW

Budget and Millage Rate Hearings

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

DATE	ACTION
March 20, 2023	City Council Budget Workshop (Operations)
May 1, 2023	City Council Budget Workshop
	<i>Operating Initiatives</i>
	<i>Capital Initiatives</i>
May 8, 2023	Release Fiscal Year 2024 Budget (pdf, transparency site, etc.)
May 15, 2023	City Council Budget Workshop (if needed)
	<i>Operating Initiatives</i>
	<i>Capital Initiatives</i>
May 22, 2023	1 st Public Hearing and Council Meeting (Budget/Millage)
	<i>1st reading of Budget/Millage Ordinance</i>
June 19, 2023	2 nd Public Hearing (Budget/Millage; 11:30am)
June 19, 2023	3 rd Public Hearing and Council Meeting (Budget/Millage)
	<i>2nd reading of Budget/Millage Ordinance</i>
*August 21, 2023	City Council Budget/Millage Workshop
*August 21, 2023	1 st Public Hearing and Council Meeting (Budget/Millage)
	<i>1st reading of Amended Millage Ordinance</i>
	<i>1st reading of Budget Amendment Ordinance</i>
*August 28, 2023	2 nd Public Hearing (Budget/Millage; 11:30am)
*August 28, 2023	3 rd Public Hearing and Council Meeting (Budget/Millage)
	<i>2nd reading of Amended Millage Ordinance</i>
	<i>2nd reading of Budget Amendment Ordinance</i>

**The Amended Millage Rate Ordinance and Budget Amendment Ordinance was approved after the FY 2024 Budget adoption on June 19, 2023. The budgetary figures contained in this document represents the revenue and expenditure estimates approved via the June 19, 2023, adoption.*

Budget Issues and Priorities

The FY 2024 Budget formalizes numerous key financial factors which have been themes for several years within the government.

- ✓ Cost of government;
- ✓ Taxpayer savings;
- ✓ Bond ratings;
- ✓ Debt service payments;

INTRODUCTION AND OVERVIEW

- ✓ Expansion of departmental service levels;
- ✓ Maintaining an effective capital improvement program;
- ✓ Proper use of fund balance; and
- ✓ Funding recurring capital from operating budget.

Cost of Government

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

The FY 2024 Budget is based on maintenance of the city's millage rate at 5.750 mills¹.

- The portion of the millage rate funding debt service (Debt Service Fund) is estimated to decrease 0.085 mills compared to FY 2023 to a total of 0.880 mills. As our annual debt service obligations are relatively flat, growth in the tax digest allows for a reduction in the debt service millage rate. The decrease in tax revenue associated with the debt service millage shift is estimated at \$600,000.
- The portion of the millage rate funding operations and capital investment (General Fund) is estimated to increase 0.085 mills compared to FY 2023 to a total of 4.870 mills. The increase in tax revenue associated with the operations millage shift is estimated at \$500,000 and has been allocated towards operating initiatives. The shift from debt service millage to operations millage results in additional tax savings for our homeowners as the operations millage rate is subject to homestead exemptions.

Fiscal Year	Operating Millage Levy	Debt Service Millage Levy	Total Millage Levy	% Increase (Decrease)
2024 actual ¹	4.951	0.799	5.750	0.0%
2024 est.	4.870	0.880	5.750	0.0%
2023	4.785	0.965	5.750	0.0%
2022	4.935	0.815	5.750	0.0%
2021	4.935	0.815	5.750	0.0%
2020	4.820	0.930	5.750	0.0%
2019	4.770	0.980	5.750	0.0%
2018	4.720	1.030	5.750	0.0%
2017	4.620	1.130	5.750	0.0%
2016	5.000	0.750	5.750	0.0%

¹ The Amended Millage Rate Ordinance was approved after the FY 2024 Budget adoption on June 19, 2023. The budget as adopted on June 19, 2023, included an estimated operating millage of 4.870 mills and an estimated debt service millage of 0.880 mills and forms the basis for the budgetary figures included within this budget document. The final millage was adopted on August 28, 2023, and includes an operating millage of 4.951 mills and a debt service millage of 0.799 mills which results in an additional \$1,795,000 in resources to fund City initiatives.

INTRODUCTION AND OVERVIEW

Taxpayer Savings – City (annual)

The FY 2024 millage rate, coupled with the city's substantial Homestead Exemptions, goes great lengths in keeping Alpharetta an affordable place to live and strategically position us relative to neighboring areas. The city's multiple homestead exemptions are estimated to save our homeowners over \$6.7 million annually and include:

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

These values do not include the one-time State HTRG exemption discussed below.

Taxpayer Savings – State HTRG Program (one-time)

On March 13, 2023, House Bill 18 was signed into law and is reflected in the State of Georgia's Amended Fiscal Year 2023 budget. HB 18 was a proposal by Governor Brian Kemp to refund \$950 million in property taxes back to homesteaded property owners in 2023. Specifically, HB 13 authorizes the HTRG Program (Homeowners Tax Relief Grant) which provides one-time tax relief to homesteaded property owners by reducing the assessed value of their property by up to \$18,000. The estimated tax savings to our homesteaded property owners through the HTRG Program total \$1.1 million.

The City will add the HTRG exemption to its current homestead exemption offerings, which are among the highest in the State, resulting in additional savings estimated at \$1.1 million to our homeowners. The City will work with the GA Department of Revenue and claim reimbursement for the value of HTRG Program. The City's property tax revenue will not be affected under this program.

Bond Ratings

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

The AAA rating represents the highest rating available to municipalities and translates to significant savings to our citizens and stakeholders through reduced borrowing costs. This rating demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers and reflects the city's current sound financial position as well as strong financial management practices guiding our ongoing decision making. These practices are

INTRODUCTION AND OVERVIEW

supported by formal policies to guide budget and procurement practices, capital investment, and debt management. Other positive factors include a relatively strong economic base and manageable debt/pension burdens. The FY 2024 Budget is mindful of these factors and the importance of maintaining the highest rating, not only for our citizens but also our bondholders.

Debt Service Payments

The city's primary method of funding large-scale capital projects is through the issuance of bonds (e.g., general obligation bonds, Development Authority bonds, etc.). General obligation bonds have been issued to fund numerous large-scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live. General obligation bonds are funded through a separate millage levy (discussed below).

The Alpharetta Development Authority, a component unit of the city that is focused on economic development within our borders, issued bonds in 2016 to fund construction of our state-of-the-art Conference Center. These bonds are funded by a portion of the Hotel/Motel Tax.

Principal and interest payments for fiscal year 2024 are budgeted at \$8.3 million with the following forecast: 2025 - 2041²: \$8.7 million (annual average); 2042-2046³ totaling \$1.6 million (annual average). These figures include city and Development Authority obligations and span multiple Funds.

Expansion of Departmental Service Levels (Operating Initiatives)

Recommended operating initiatives total \$3 million with an additional capital requirement of \$239,900 that is included within the Capital Initiative requests for 2024. Operating Initiative funding has been programmed into a non-allocated account within the General Fund pending review and approval by the City Council. Please refer to the *Operating Initiatives Request* section of this document for details of the requests.

Proper Use of Fund Balance

General Fund: Based on audited financial statements for the year ended June 30, 2022, the city's fund balance totaled \$42.9 million. Of this amount, approximately \$12.6 million was appropriated in the FY 2023 Budget for capital/one-time initiatives/reserve and \$19.7 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-

² Represents the final maturity of the Series 2016 Alpharetta Parks and Transportation Bonds and the Series 2016 Development Authority Revenue Bonds.

³ Represents the final maturity of the Series 2022 General Obligation Bonds.

INTRODUCTION AND OVERVIEW

time expenditures (generally capital investment). Available capital/one-time initiative funding for FY 2024 totals \$10.5 million.

Funding Capital/Operational Initiatives from Operating Budget

The FY 2024 budget includes funding totaling \$4 million from General Fund operations for capital investment (e.g., maintenance of our stormwater infrastructure). By programming an annual capital contribution into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated.

Funding from the General Fund available for immediate capital investment in 2024 includes the following:

▪ \$10,547,818	Fund Balance for one-time capital;
▪ <u>4,000,000</u>	Annual Capital Contribution from the General Fund
\$14,547,818	

Maintaining an Effective Capital Improvement Program (Capital Initiatives)

Recommended capital investment totals \$15.7 million and is focused on maintaining and improving city infrastructure and assets. An additional \$1.2 million is being reserved to provide flexibility for future prioritized capital investment.

	Capital Project Fund	Stormwater Capital Fund	Subtotal	Other Sources	Total
Sources:					
Available Fund Balance	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
General Fund					
Annual Capital Appropriation	50,000	3,950,000	4,000,000	-	4,000,000
Available Fund Balance	10,547,818	-	10,547,818	-	10,547,818
Other (Investment Earnings)	150,000	50,000	200,000	-	200,000
Grants/Contributions (LMIG; AYBA)	-	-	-	636,500	636,500
	\$ 12,247,818	\$ 4,000,000	\$ 16,247,818	\$ 636,500	\$ 16,884,318
Uses:					
Capital					
City Administration	\$ 41,000	\$ -	\$ 41,000	\$ -	\$ 41,000
Community and Economic Development	523,900	-	523,900	-	523,900
Information Technology	440,000	-	440,000	-	440,000
Public Safety	2,294,900	-	2,294,900	-	2,294,900
Public Works	5,864,500	4,000,000	9,864,500	625,000	10,489,500
Recreation, Parks & Cultural Services	1,899,600	-	1,899,600	11,500	1,911,100
	\$ 11,063,900	\$ 4,000,000	\$ 15,063,900	\$ 636,500	\$ 15,700,400
Non-Allocated:					
Future Capital/One-Time Initiatives	\$ 1,183,918	\$ -	\$ 1,183,918	\$ -	\$ 1,183,918
	\$ 1,183,918	\$ -	\$ 1,183,918	\$ -	\$ 1,183,918

INTRODUCTION AND OVERVIEW

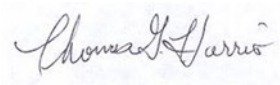
Please refer to the *Capital Initiatives Request* section of this document for detail of the requests.

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

Respectfully Submitted,



Chris Lagerbloom
City Administrator



Thomas G. Harris
Finance Director



2023 ANNUAL ACTION PLAN

2023 Annual Action Plan

The City Council Retreat during January 2023 set forth priorities to guide the construction of the FY 2024 budget including operations and capital investment. These priorities were condensed into an Annual Action Plan with the following components:

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

PRIORITY

RECREATION, PARKS, AND CULTURE

PRIORITY

INFRASTRUCTURE FACILITIES MAIN

- Parks are valued assets in our city, and we will continue to deliver on park bond projects
- We will place a focus on building access to Farmhouse Heritage Park and will evaluate existing conditions of zoning/development agreements while also exploring alternative means of providing parking.
- At Webb Bridge Park, we will pursue a new sanitary sewer connection to reduce future maintenance of one of the park's most used public restrooms.
- At Wills Park, we will continue to work with the equestrian community to finish arena projects and facility remodeling.

- Long term maintain our facilities will begin with F 82 and 84, we will assess the condition of our facilities, formulate recommendations, and construction plan the work of most facilities.
- Managing stormwater is important in our city and we will continue to invest in projects in areas of high impact opportunity.

TOP PRIORITY

DOWNTOWN ALPHARETTA

- Safety is fundamental to a vibrant downtown. We are mindful of our image and will constantly be driven to provide a safe environment and an excellent experience.
- Parking management allows many to enjoy downtown. We will identify and implement parking management strategies that maximize our current parking resources.
- Support of our businesses. We will work with the downtown district to identify mid-term and long-term options to maintain the character, cleanliness, and desirability of downtown.
- Care for those less fortunate. We recognize the cure for homelessness is a home, and we will provide services that encourage rapid rehousing, wrap around services, and support.

TOP PRIORITY

SAFE AND WELCOMING COMMUNITY

- We enjoy the benefits of a safe community, and we are driven to protect it.
- As a community, we support and value our Public Safety Department, recognize their purpose, and will provide them the resources to keep our city safe.
- Our 911 dispatchers are lifelines to our community.
- We will evaluate our community paramedic program and quantify results, make changes, and look for ways to provide new services.

TOP PRIORITY

THE ALPHA LOOP AND GREENWAY

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

TOP PRIORITY

STRATEGIC GROWTH AND REDEVELOPMENT

- As one of the city's main redevelopment areas, the North Point Parkway Area has tremendous opportunity. We will dedicate the time and attention to get it right.
- As projects and opportunities find our city, we strongly support strategic growth. We believe our city is special and development patterns reinforce that.
- We will dissolve the tax allocation district and create a new one for the North Point Parkway Area.

TOP PRIORITY

COMMUNICATIONS THAT CONNECT

- Telling our story is important, and we will form an internal communications team as a first step.
- Through talented communicators, we will create a new communications strategy and create a crisis communications plan.
- We will explore staff augmentation services to further our communications strategy.

The 2023 Annual Action Plan builds upon the city's Community Vision and guides construction of the FY 2024 budget including operations and capital investment. Linkages, where applicable, have been provided within the *Operating Initiative Requests* and *Capital Initiative Requests* sections of this document.

2023 ANNUAL ACTION PLAN

Safe and Welcoming Community

Top Priority

- We enjoy the benefits of a safe community, and we are driven to protect it.
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- Our 911 dispatchers are lifelines to our community.
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The Alpha Loop and Greenway

Top Priority

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- We are driven to connect the Alpha Loop with the Greenway with the design and construction of the Alpha Link.

Strategic Growth and Redevelopment

Top Priority

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Communications that Connect

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2023 ANNUAL ACTION PLAN

Downtown Alpharetta

Top Priority

- Safety is fundamental to a vibrant downtown. We are mindful of our image and will constantly be driven to provide a safe environment and an excellent experience.
- Parking management allows many to enjoy downtown. We will identify and implement parking management strategies that maximize our current parking resources.
- Support of our businesses. We will work with the downtown district to identify mid-term and long-term options to maintain the character, cleanliness, and desirability of downtown.
- Care for those less fortunate. We recognize the cure for homelessness is a home, and we will provide services that encourage rapid rehousing, wrap around services, and support.

Recreation, Parks, and Culture

Priority

- Parks are valued assets in our city, and we will continue to deliver on park bond projects.
- We will place a focus on building access to Farmhouse Heritage Park and will evaluate existing conditions of zoning/development agreements while also exploring alternative means of providing parking.
- At Webb Bridge Park, we will pursue a new sanitary sewer connection to reduce future maintenance at one of the park's most used public restrooms.
- At Wills Park, we will continue to work with the equestrian community to finish arena projects and facility remodeling.

Infrastructure and Facilities Maintenance

Priority

- Long-term maintenance of our facilities will be a focus. Beginning with Fire Stations 82 and 84, we will conduct assessments of all City facilities, formulate recommendations, create construction plans, and begin the work of modernizing our facilities.
- Managing stormwater is important in our city, and we will continue investing in projects in areas with high impact opportunities.

2023 ANNUAL ACTION PLAN

Transportation and Traffic

Priority

- Our city is on the move, and we recognize the importance of managing traffic and the ability to move around with ease.
- We support multi-modal transportation options. We will seek out traditional and non-traditional transportation solutions on the surface, underground, and in the air.
- Public transit is a component of a community that moves, and we will continue to support bus rapid transit and mobility in the Georgia 400 Corridor.

People Focused Workforce

Priority

- Our city is comprised of a talented staff. It is important that we focus on recruiting, retaining, and rewarding our public servants.
- We will create a 'fix it and forget it' formula for calculating compensation that is competitive in the market and affirms our position as an employer of choice.

Economic Development

Priority

- We desire to attract new businesses and industries to the city. In the right circumstances, we support repurposing of areas less used today as working models have evolved.
- A presence in Atlanta and Washington DC is important, and we will seek lobbying services to assist in both places.
- Grants fund grants, and we will actively pursue funding opportunities for the city in this manner.

ABOUT ALPHARETTA

About Alpharetta

History⁴

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

Alpharetta and Milton County can trace their history to the time of the Cherokee Indian Nation resettlement in the 1830's. First, drawn by the promise of free Indian lands, a few somewhat itinerant settlers moved into the area. These first pioneers were soon followed by permanent farmers and merchants who were the fortunate winners of the land lotteries of the early 1830's.

The first permanent landmark in the area was the New Prospect Campground, often referred to as the "Methodist Campground". This campground was located next to a natural spring just north of the present "downtown" section of Alpharetta. A "Camp Meeting" in that era was the social and cultural highlight of the year for the families living on isolated farms with few travel options.



On December 11, 1858, Alpharetta was legally chartered. Prior to July of that year, the town was known as the "Town of Milton". The original town charter provided that the city could pass a tax on every grocery store, retailing liquor store, hallway and billiard table of not more than \$25 per year. Another provision of that charter was the right to levy a tax of \$25 on

⁴ The information contained within this section is based upon original research by Anne Rogers Ferguson and accessed via the City of Alpharetta website.

ABOUT ALPHARETTA

every show that may be exhibited within the city. The first report of the city Trustees showed a balance of \$1,302 for fiscal year 1859.

A courthouse and jail were soon constructed, and with building costs being what they were, the final bill for the completed facility was \$2,400. This building served as a landmark for the city limits because, according to the charter, the limits were to extend in a one-half mile radius from the Courthouse.

By the time of the Civil War, Alpharetta had grown to a fair-sized town with three hotels, several mercantile shops, numerous churches and a school. The farms around the area were for the most part small family farms and most of the farmers were not slave owners.

In 1863, an epidemic of smallpox spread through town. In one instance, 16 cases of the disease were recorded in two families alone. Guards were hired to keep people from leaving their quarantine and thereby spreading the sickness further.

Many of these early records are incomplete because as the left flank of the Union Army passed through Milton County, the original Courthouse was burned. In fairness, it was never established whether it was burned by the Union Troops or by retreating Confederate soldiers. In any case, one enterprising citizen, a Dr. O.P. Skeleton salvaged many of the court documents and carried them to a hiding place in Jackson County and promptly billed the city \$30.00 for "services rendered". Later, the city paid O.P.'s friend, John Webb, \$60.00 to bring them back.

As the Civil War ended, Alpharetta, along with the rest of the South, suffered a period of economic hardship. These "hard times" tended to draw folks together and a sense of community identity began to grow. As hard as these times were, Milton County fared better than many areas. Since the area was populated primarily by small farms and merchants, the collapse of the "Plantation" economy had nowhere near the impact as in other communities.

In the next decades, growth in Milton County was steady, but never spectacular. The area was hampered by the lack of a railroad, around which most growth in those times was centered. The nearest railroad dead-ended at the river in Roswell. It is ironic that in those times a railroad was so important, but today the absence of a noisy and dangerous railroad track is considered desirable for community development.

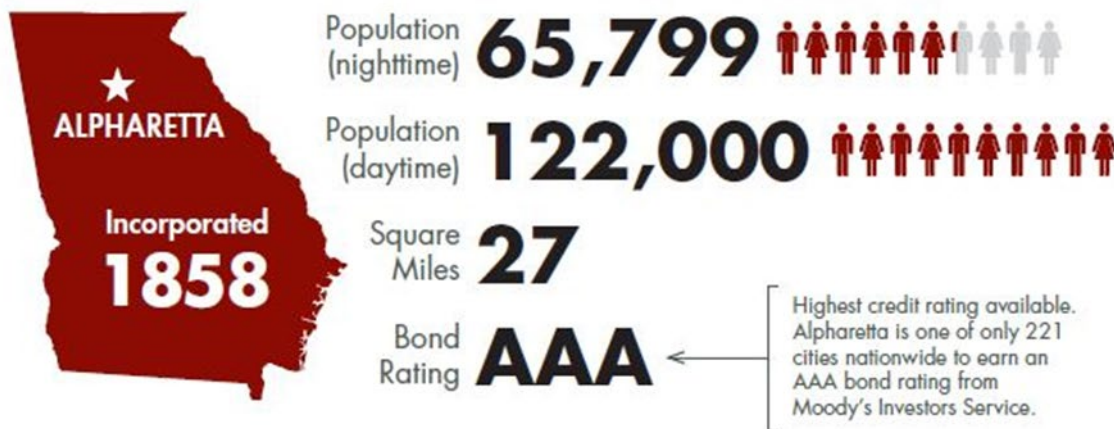
When the depression of the early 1930's devastated the nation's economy, Milton County found itself near bankruptcy. In order to save the area from disaster, it was decided that a merger of Milton County with Fulton County would be to everyone's advantage. It was because of this merger that the first roads began to be paved. Until that time, the only paved roads in the area were State Highway 19 (now Highway 9) and 120 (now Old Milton Parkway).

Today, Alpharetta represents one of fourteen incorporated cities/towns within Fulton County and is one of the fastest growing communities in the South. Its environment is

ABOUT ALPHARETTA

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

Located approximately 25 miles north of the City of Atlanta, Alpharetta occupies a land area of approximately 27 square miles and serves an estimated population of 122,000 (daytime) and 65,799 (nighttime). Population growth has been fueled in part by the city's strong economic base as well as the annexation of surrounding communities. With the incorporation of the City of Milton and the City of John's Creek, all unincorporated areas within north Fulton County have been absorbed. As such, future growth is through development and redevelopment as opposed to annexation. Please refer to the *Alpharetta by the Numbers* section of this document for detailed economic and demographic information about our great city.



Government

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

The city provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; and

ABOUT ALPHARETTA

recreational activities and cultural events. Sanitation services are provided through relationships with private operators.

The city relies heavily on its dedicated volunteers that provide their expertise and time through serving on our various board and commissions which include.

Board of Ethics

Meeting Day:	As Needed
Meeting Time:	Case-By-Case Based on Member Availability
Meeting Location:	Alpharetta City Hall – Council Chambers
City Department:	City Clerk

The Board of Ethics is charged with conducting investigations and hearings of complaints of unethical behaviors by City Officials. The City of Alpharetta adopted an Ethics Ordinance to ensure that City Officials will work for the common good of the people of Alpharetta and not for any private or personal interest, they will assure fair and equal treatment of all persons, claims and transactions coming before City Council, Boards, and Commissions.

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

Board of Zoning Appeals

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

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

ABOUT ALPHARETTA

Code Enforcement Board

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

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

Cultural Arts Commission

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

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

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

Design Review Board

Meeting Day:	Third Friday of the Month
Meeting Time:	8:30 AM
Meeting Location:	Alpharetta City Hall – Council Chambers
City Department:	Community and Economic Development

The Design Review Board is charged with conducting a public hearing for all design applications for non-single family detached buildings, structures, sites, and property areas that are located within the Downtown Overlay, Corridors of Influence, Interchange Districts, and any other applications forwarded to the Board by the Director of

ABOUT ALPHARETTA

Community Development. Further, the Design Review Board hears and decides appeals of administrative decisions, where the Director of Community Development has denied sign design approval.

The Board reviews design applications for exterior features of new construction or changes to existing structures, exterior modifications, new paint selection, and signage applications for master plans or properties within the Downtown Overlay. The Board grants or denies applications based upon a review of the application's compliance with the City's design standards and preservation of the historical, cultural, and aesthetic heritage of the City.

Development Authority

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

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

The Development Authority consists of seven members who are appointed by vote of City Council, with each member serving a term of four (4) years. In accordance with Georgia Law, the members of the Authority do not receive compensation for their service but may be reimbursed for out-of-pocket expenses incurred in performing the duties of their appointment.

ABOUT ALPHARETTA

Historic Preservation Commission

Meeting Day:	Second Thursday of the Month
Meeting Time:	3:00 PM
Meeting Location:	Alpharetta City Hall – Council Chambers
City Department:	Community and Economic Development

The Historic Preservation Commission updates and maintains an inventory of all properties and buildings within the City that have the potential for designation as a historic property. The Historic Preservation Commission is charged with the responsibility of conducting a public hearing for applications seeking historic property designation. Also, the Commission reviews historic preservation plans and may make recommendations, and further, approve or deny said preservation plans. The Commission makes recommendations to City Council when a historic structure should be listed in or removed from the City's Historic Resources Inventory – Contributing Historic Buildings and may also recommend other historic preservation incentive programs for City Council to review.

Additionally, the Commission promotes programs related to historic properties, may undertake the restoration or preservation of a historic property owned by the City (based on funding and City Council approval), conduct education programs on historic properties, and may retain persons with professional expertise to carry out tasks related to historic preservation.

Natural Resources Commission

Meeting Day:	Third Tuesday of the Month
Meeting Time:	6:30 p.m.
Meeting Location:	Alpharetta City Hall – Executive Conference Room (1 st Floor)
City Department:	Public Works / Community Development

The Natural Resources Commission advises City Council, provides leadership in the development and understanding of the tree program, and assists the Director of Community Development and Director of Public Works in the development and maintenance of technical specifications. Further, the Commission maintains a list of proposed changes to the kinds and species of trees described in the City's Tree Planting List. Any changes are presented before City Council by way of resolution.

ABOUT ALPHARETTA

Planning Commission

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

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

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

Recreation Commission

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

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

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

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

ALPHARETTA BY THE NUMBERS

Alpharetta by the Numbers

OUR COMMUNITY



Population (nighttime) **65,799**



Population (daytime) **122,000**



Square Miles **27**

Bond Rating **AAA**

Highest credit rating available. Alpharetta is one of only 221 cities nationwide to earn an AAA bond rating from Moody's Investors Service.

INFRASTRUCTURE

ADVANTAGES

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

 Nearly **700**
Tech Companies

 **60%**
Download Speeds
Above U.S. Average

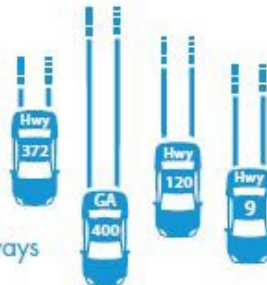
 **25M**
Total Sq. Ft.
Office Space

ACCESSIBILITY

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

 **22** Miles from Alpharetta
to Downtown Atlanta

4 Major Highways




 **4** MARTA Routes
to Atlanta

ALPHARETTA BY THE NUMBERS

BUSINESS CLIMATE

LOCAL COMPANIES

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

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

TOP 10 EMPLOYERS

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



Employer	No. of Employees
ADP, INC.	2,231
FISERV, INC.	2,088
EQUIFAX INFORMATION SERVICES	1,669
LEXIS NEXIS RISK SOLUTIONS	1,384
VERIZON	1,095
E*TRADE	878
ERNST & YOUNG U.S. LLP	806
HEWLETT PACKARD ENTERPRISE COMPANY	738
SYNCHRONY FINANCIAL	600
LOCUMTENENS.COM	496

Source: City of Alpharetta Division of Economic Development, 2022

ALPHARETTA BY THE NUMBERS

WORKFORCE

COMPETITIVE EDGE

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

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

EDUCATION

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

26.4%

Graduate or
Professional Degree



64.6%

Bachelor's
Degree



6.6%

Associate's
Degree

PROFESSIONS

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

20%

Individuals Earn
\$100K or More



82%

Employed in Professional/
Technical Sector



66K

Total City
Population

PERSONNEL

Alpharetta's consistent population nearly doubles during the day. That means that employees are coming from throughout the region to work for Alpharetta's rising tech companies. With great accessibility and a superior quality of life, it's no wonder we're the 6th fastest-growing city in the nation, and it's getting better every day.

122K

Daytime
Population



1M+

People With
30-Minute Drive Time



2,923

Workers Per
Square Mile

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

Healthcare
Informatics

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

verizon

ALPHARETTA BY THE NUMBERS



RECOGNITION

 <p>Certificate of Achievement for Excellence in Financial Reporting for fiscal year 2021 from the Government Finance Officers Association (GFOA)</p>	 <p>Distinguished Budget Presentation Award for fiscal year 2022 from GFOA.</p>	 <p>Tree City USA from the National Arbor Day Foundation for the 32nd consecutive year.</p>
 <p>Insurance Services Office (ISO) Class 1 Rating</p> <p>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 393 agencies nationwide, to receive an ISO Class 1 rating, the highest available.</p>	 <p>Special Needs Certified Community from the Special Needs Certified Organization</p> <p>Recognizing communities that are better able to understand, engage, and serve people with special needs.</p>	

RANKINGS

“Near Atlanta, the so-called “City of Celebration” loves to throw events throughout the year. Among the most popular: the Alpharetta Arts StreetFest, food fest called Taste of Alpharetta, an annual parade for war veterans, a “Scarecrow Harvest” in which residents craft and display scarecrows for Fall, and a holiday tree-lighting ceremony.”

Forbes

<p>Best Small City To Start A Business</p> <p>Entrepreneur</p>	<p>Best Atlanta Suburb</p> <p>movoto by OJO</p>	<p>Top 25 Best Places To Move</p> <p>Forbes</p>
<p>7th in America's Friendliest Towns</p> <p>Forbes</p>	<p>#1 Best Place To Live In Georgia 2021</p> <p>NICHE </p>	<p>5 of Georgia's Top 15 High Schools</p> <p> Governor's Office of Student Achievement</p>

Source: <https://connectedalpharetta.com/fast-facts/>

ALPHARETTA BY THE NUMBERS

CITY DEPARTMENTS BY THE NUMBERS



ALPHARETTA BY THE NUMBERS

Mission⁵

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.



Vision⁶

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

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

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

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

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



⁵ The Mission Statement details our City's reason for existence and embodies our philosophies, goals, ambitions, and character.

⁶ The Vision Statement represents what we want our City to become and details how the City's future will look if we continue to achieve our Mission.

FINANCIAL ACCOUNTING STRUCTURE

Financial Accounting Structure

The accounting policies of the city shall conform to the generally accepted accounting principles (“GAAP”) as applicable to local governments.

The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single entity. From an accounting and financial management viewpoint, a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently of each other.

Each accounting entity is accounted for in a separate “fund”. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The city’s accounting records for governmental funds are maintained on a modified accrual basis with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received, and the liabilities are incurred. Accounting records for the city’s proprietary and fiduciary funds are maintained on an accrual basis.

Fund Classification

The city’s accounting system is organized and operated on a “fund” basis and each fund is classified in one of three categories:

CLASSIFICATION	FUND TYPE
Governmental Funds	General Fund
	Special Revenue Funds
	Debt Service Fund
	Capital Project Funds
Proprietary Funds	Enterprise Fund
	Internal Service Funds
Fiduciary Funds	Pension Trust Fund
	Other Post Employment Benefit (OPEB) Trust Funds

FINANCIAL ACCOUNTING STRUCTURE

Governmental Funds

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

Proprietary Funds

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

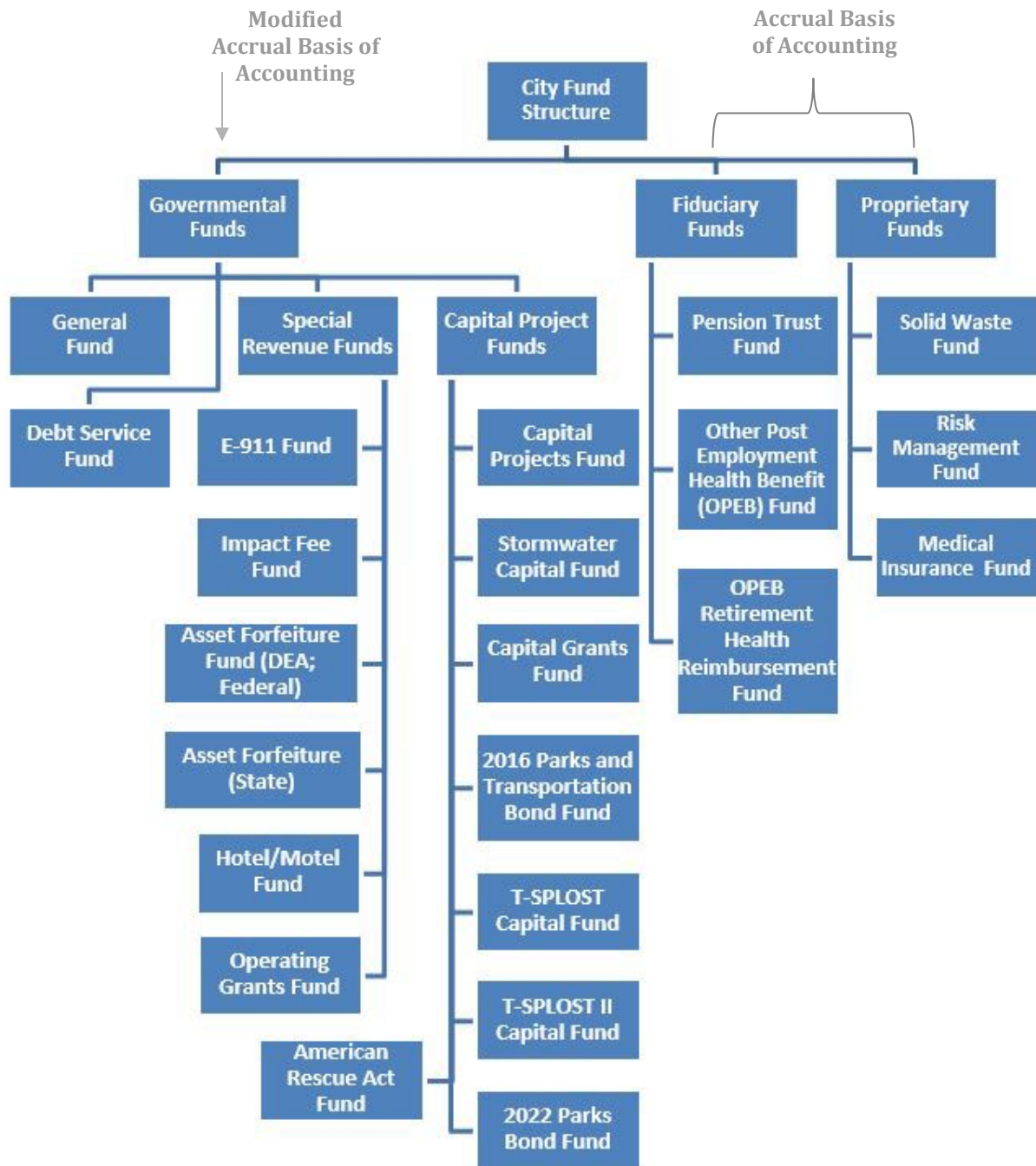
Fiduciary Funds

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

FINANCIAL ACCOUNTING STRUCTURE

Fund Structure

The city uses 16 governmental funds, 3 proprietary funds, and 3 fiduciary funds as detailed below.



FINANCIAL ACCOUNTING STRUCTURE

Fund Descriptions

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

General Fund (Governmental Fund)

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

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

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

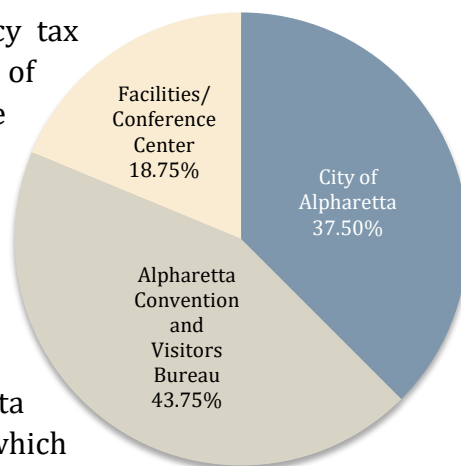
Special Revenue Funds (Governmental Funds)

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

- **E-911 Fund:** This fund accounts for fees received from users, or potential users, of the city's Emergency 911 System. The fee equals \$1.50 monthly and is paid directly from wired, wireless (including prepaid cards), and voice-over-internet-protocol telecommunication providers, with expenditures occurring to maintain and run the system within the government. The city also provides emergency dispatch services to the City of Milton through an Intergovernmental Agreement. Funding under this agreement is based on remittance of Milton's E-911 service fees and is accounted for within the E-911 Fund. The Public Safety Department manages the E-911 Program.

FINANCIAL ACCOUNTING STRUCTURE

- **Impact Fee Fund:** This fund accounts for fees assessed upon development activity. These fees are collected to pay for system improvements (recreation/parks, streets, and public safety) as detailed within the city's impact fee ordinance. The Community Development Department manages the Impact Fee Program.
- **Asset Forfeiture Funds (Federal/State):** These funds account for revenues received from the enforcement of drug laws and the confiscation of property from drug offenders' arrests that can be used by public safety to aid in drug enforcement activity. Funds cannot be used to supplant the Public Safety Department's normal operational budget. The Public Safety Department manages the asset forfeiture programs.
- **Hotel/Motel Fund:** This fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality in downtown areas. Currently, the city levies a hotel/motel occupancy tax of 8% on total rental charges. The chart to the right details the resulting revenue distribution. The Conference Center portion of the hotel/motel occupancy tax remains in the Fund to pay debt service costs associated with the Alpharetta Development Authority's Series 2016 Revenue Bonds⁷ which were issued in 2016 to fund construction of a state-of-the-art conference center at the Avalon Development.
- **Operating Grants Fund:** This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represents the city's financial investment, are also recorded within this fund. This fund accounts for operational grants only. Capital grant proceeds are recorded within the Capital Grants Fund. All operating grant funds follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects. As such, only new appropriations are reflected in the annual budget document. Existing appropriations are reflected in the city's monthly financial management reports and can be accessed at www.alpharetta.ga.us.



⁷ The City is obligated via Interlocal Agreement to fund the debt service on this obligation.

FINANCIAL ACCOUNTING STRUCTURE

Debt Service Fund (Governmental Fund)

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

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

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

Capital Project Funds (Governmental Fund)

These funds are used to account for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities. The city has eight (8) capital project funds which are detailed below. All capital project funds follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects. As such, only new appropriations are reflected in the annual budget document. Existing appropriations are reflected in the city's monthly financial management reports and can be accessed at www.alpharetta.ga.us. The capital project funds utilize the modified accrual basis of budgeting and accounting.

- **Capital Project Fund:** This fund accounts for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities, with a value in excess of \$25,000. Funding for these capital improvements typically come primarily from a transfer of available fund balance within the General Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Stormwater Capital Fund:** This fund accounts for stormwater/drainage maintenance, repair, and/or improvement projects with a value in excess of \$25,000. Funding for these capital improvements typically come primarily from a transfer of available fund balance within the General Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Capital Grants Fund:** This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represents the city's financial investment, are also recorded within this fund. This fund accounts for capital grants only. Operating grant proceeds are recorded within the Operating Grant Fund.

FINANCIAL ACCOUNTING STRUCTURE

- **2016 Parks and Transportation Bond Fund:** This fund accounts for the proceeds and associated expenditures resulting from the issuance of voter approved general obligation bonds, series 2016. Fund appropriations will be perpetual with only new appropriations recognized in the annual budget.
- **T-SPLOST Capital Fund:** This fund accounts for the collection of T-SPLOST 1 (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. Fund appropriations are perpetual with only new appropriations recognized in the annual budget. This tax was imposed for the period of April 1, 2017, through March 31, 2022.
- **T-SPLOST 2 Capital 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.
- **American Rescue Act Fund:** This fund accounts for the city's allocation of funds under the American Rescue Act legislation. Specifically, the city is classified as a metropolitan city under the legislation and has a total allocation of \$6,644,511.
- **2022 Parks Bond Fund:** This fund accounts for the proceeds and associated expenditures resulting from the issuance of voter approved general obligation bonds, series 2022. Fund appropriations will be perpetual with only new appropriations recognized in the annual budget.

Proprietary Funds

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

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

FINANCIAL ACCOUNTING STRUCTURE

- **Medical Insurance Fund (Internal Service Fund):** This fund accounts for activity under the City's Minimum Premium Plan (MPP) in accordance with Generally Accepted Accounting Principles.

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

Fiduciary Funds

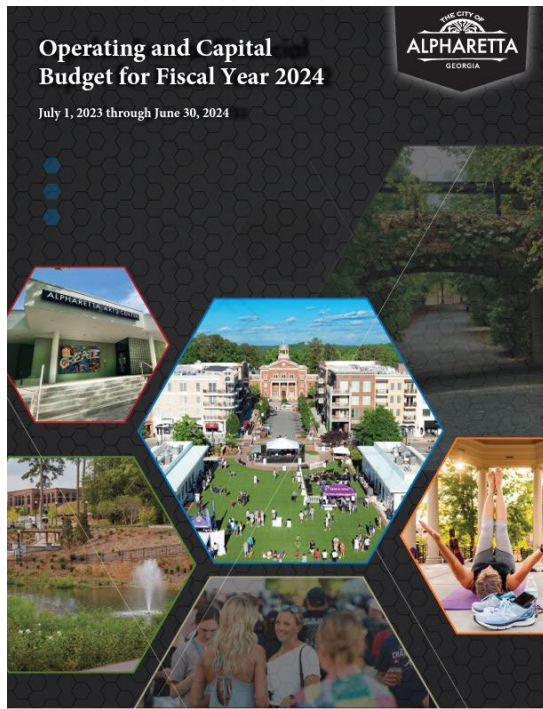
These funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds utilize the accrual basis of accounting and are appropriated in the annual budget (excluding the Pension Trust Fund) and reflected in the city's monthly financial management reports which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

- **Pension Trust Fund:** This fund accounts for assets of the city's defined benefit pension plan. The assets in this fund cannot be used to support government programs or activities.
- **Other Post Employment Health Benefit (OPEB) Fund and Retirement Health Reimbursement Fund:** The OPEB Health Benefit Fund represents activity associated the other post-employment benefit plan (OPEB). Eligible retirees are offered the same health and prescription drug coverage as active employees. Each fiscal year, the city determines the Plan benefits and premium rate for participants (active and retirees). However, unlike active employees, retirees pay 100% of the blended premium afforded to the city. Therefore, as the retiree makes the full premium payment, the city's only exposure is the accounting treatment of this implicit rate subsidy caused by the difference in the blended rate offered to the retiree and his/her actual age adjusted premium. Coverage expires at age 65.

The OPEB Retirement Health Reimbursement Fund accounts for the post-employment healthcare benefit and is funded through City operations (increased from 2% to 2.5% of payroll in fiscal year 2024). As provided within the *Operating Initiative Requests* section of this document, benefit improvements were funded in fiscal year 2024 which may include amendments to the plan structure to provide a higher benefit for a 10-year payout as opposed to a lifetime benefit.

FINANCIAL REPORTING

Financial Reporting



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

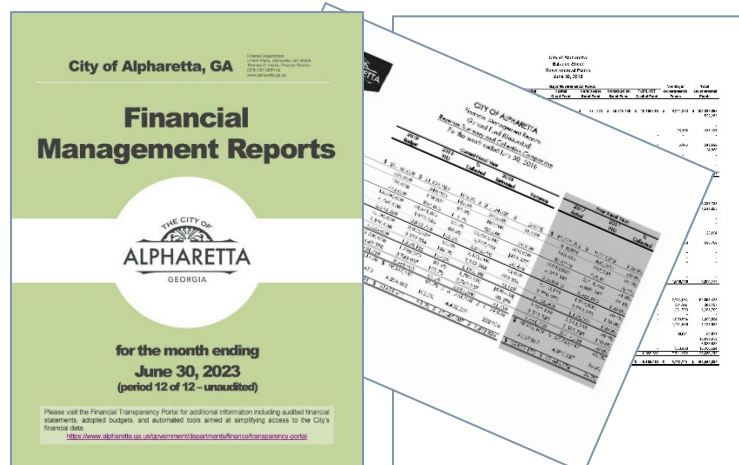
Operating and Capital Budget⁸ (June-August)

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

the transparency of our budgeting and financial processes.

Financial Reporting to the City Council⁹ (monthly)

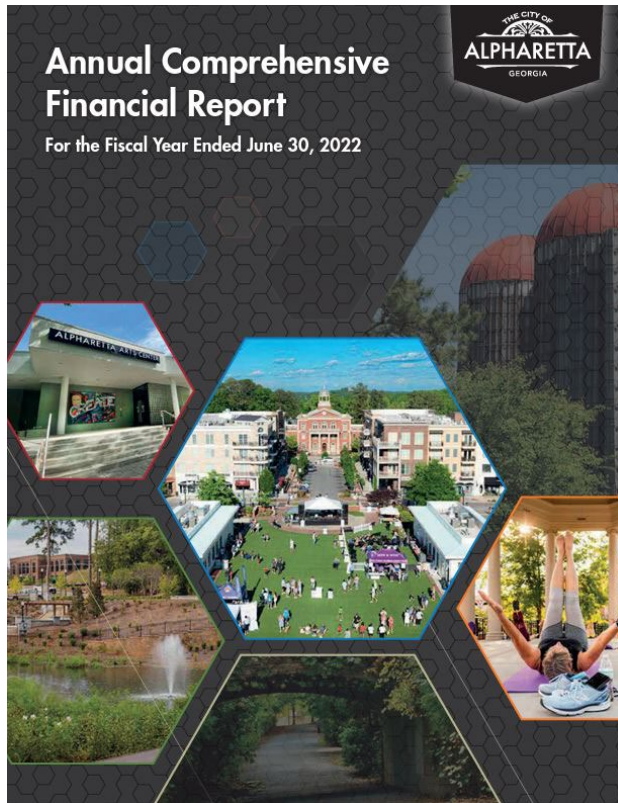
On a monthly basis, the Finance Department prepares and presents detailed revenue and expenditure statements for all city operating funds (including prior year comparisons for the General Fund). In addition, this report shall include: (1) a detailed capital project report including prior-year activity;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



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

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

FINANCIAL REPORTING

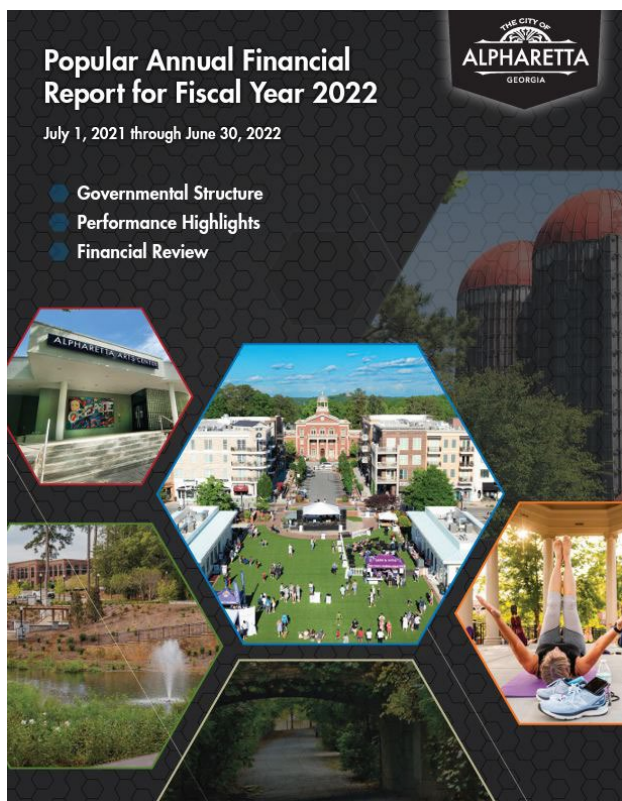


Annual Citizens Report¹¹ (November-December)

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

Annual Comprehensive Financial Report¹⁰ (November-December)

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



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

¹¹ Available for download from the City's website: www.alpharetta.ga.us.

BUDGET PROCESS

Budget Process

The annual budget serves as the foundation for the city's financial plan and assists in control of the financial stability and health of the government. The Mayor and Council are legally required to adopt a balanced budget (i.e., revenues = expenditures) no later than the close of the fiscal year. The city's fiscal year runs from July 1st through June 30th, with the official fiscal year taken from the year ending date. For example, the FY 2023 Budget is prepared for the fiscal year commencing July 1, 2022 and ending June 30, 2023.

Annual Budget Process

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

Budget Methodology

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

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

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

The departmental budget is separated into the following components:

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

BUDGET PROCESS

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

Performance Measurement

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

Council Retreat (January-February)

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

BUDGET PROCESS

Budget Preparation and Analysis (February-April)

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

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

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

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

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

Budget requests are completed by every department and submitted to the Finance Department where the data is assembled into a central repository reporting system.

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

BUDGET PROCESS

discussed in terms of how the initiatives link with departmental goals and objectives and by extension, the city's strategic priorities and vision for the future.

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

City Council Budget Workshops (May-June)

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

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

The Finance Director conducts public presentations, as needed, to summarize the budget and discuss the underlying economic growth trends. Discussion will focus on the strategic issues facing the organization for the upcoming budget year and the next several years and how this budget positions the city to respond in a prudent and proactive manner (e.g., periods of slowing economic growth, etc.). The City Council takes a lead role in analyzing the budget within the context of the city's strategic vision for the future.

Budget Adoption (June)

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

BUDGET PROCESS

Budget Calendar



City of Alpharetta Fiscal Year 2024 Budget Calendar

January 29-30	City Council Retreat
January 31-February 3	Budget kickoff meetings Budget target data distributed to departments <ul style="list-style-type: none">– Phase II (maintenance and operations)– Phase III (capital requests and budget initiatives)– Performance Measurement (“PM”) template<ul style="list-style-type: none">• FY 2022 actual vs. target (results)• FY 2023 target• FY 2024 target– Departmental organizational charts– Departmental goals and objectives Service summary by Division/Function funded within Budget Target
February 17	Due to Finance: <ul style="list-style-type: none">– Phase II and III Budget data– Updated PM data– Updated organizational charts– Updated goals and objectives– Service summary by Division/Function
February-March	Finance Department 2024 Budget finalization
March 20	City Council Budget Workshop
March-April	Budget Meetings with City Administration and Departments
May 8	Distribute Recommended FY 2024 Operating and Capital Budget
May 1/15	City Council Meetings Finance Department presentation <ul style="list-style-type: none">– FY 2024 Budget work sessions (operating and capital)
<u>Budget Hearings</u>	
May 22	Public Hearing City Council Meeting (1 st reading of Budget Ordinance)
June 19	Public Hearing City Council Meeting (2 nd reading of Budget Ordinance)
<u>Millage Levy Hearings</u>	
May 22	Public Hearing City Council Meeting (1 st reading of Millage Rate Ordinance)
June 19	Public Hearing(s) City Council Meeting (2 nd reading of Millage Rate Ordinance)
August 21	Public Hearing City Council Meeting (1 st reading of Amended Millage Rate Ordinance)
August 28	Public Hearing(s) City Council Meeting (2 nd reading of Amended Millage Rate Ordinance)

BUDGET PROCESS

Budget Basis and Structure

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

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

The legal level-of-control resides at the department level within a given fund. As such, reallocation of appropriations between line-items is acceptable within a given department with the following exceptions:

- Salary and benefit savings due to vacancies are restricted from reallocation to cover operating expenditures except in the case of funding temporary labor assistance; and
- Capital appropriations are restricted to the specific purpose set forth in the budget and cannot be reallocated except through approval by City Administration and/or the City Council.

Budget amendments that cross departments must be approved in advance by the City Council. As such, these amendments are typically brought for consideration by City Council during the mid-year budget review process.



Downtown Alpharetta



Wills Park



North Point Mall

OPERATING INITIATIVE REQUESTS

Operating Initiative Requests

Executive Summary

General Fund	Revenue	Expense	Net Cost	Capital Component
Funding Available for Operating Initiatives:			\$ 3,021,500	
Recommended Initiatives:				
<u>Citywide</u>				
Wage Survey Adjustments	\$ -	\$ 1,725,000	\$ 1,725,000	\$ -
Retiree Health Benefit Enhancements	-	175,000	175,000	-
<u>City Administration</u>				
Communications Services (professional firm)	-	30,000	30,000	-
Grant Management Services (professional firm)	-	50,000	50,000	-
Grant Management Software	-	70,000	70,000	-
Marketing Coordinator position (from PT to FT; +0.5 FTE)	-	65,000	65,000	-
Archiving and Compliance Software	-	80,000	80,000	-
Administrative Assistant II (new position; +1 FTE)	-	81,000	81,000	-
<u>Community and Economic Development</u>				
Land Development Inspector Supervisor (new position; +1 FTE)	72,000	96,000	24,000	45,000
<u>Information Technology</u>				
eXtended Detection and Response (XDR) Software	-	84,000	84,000	-
Asset Mgmt and Vulnerability Mitigation System Software	-	100,000	100,000	-
<u>Public Safety</u>				
Real-Time Crime Center Staffing (new positions; +4 FTE)	-	333,000	333,000	128,900
Assistant Fire Marshal (new position; +1 FTE; partial-year)	-	59,400	59,400	66,000
Firefighter Recruit Class	-	46,100	46,100	-
<u>Recreation, Parks & Cultural Services</u>				
Parks Svcs Supervisor - Downtown Dist. (new position; +1 FTE)	-	99,000	99,000	-
	\$ 72,000	\$ 3,093,500	\$ 3,021,500	\$ 239,900
E911 Fund	Revenue	Expense	Net Cost	
Funding Available for Operating Initiatives:			\$ 15,000	
Recommended Initiatives:				
<u>Public Safety</u>				
Pulse Point Software	-	15,000	15,000	
	\$ -	\$ 15,000	\$ 15,000	

Recommended operating initiatives total \$3 million with an additional capital requirement of \$239,900 that is included within the Capital Initiative requests for 2024 and have been programmed into the departmental operating budgets. Operating Initiatives not recommended for funding at this time total \$1.3 million and include capital investment requirements of \$249,000.

OPERATING INITIATIVE REQUESTS

2023 Annual Action Plan

The City Council Retreat during January 2023 set forth priorities to guide the construction of the FY 2024 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 *2023 Annual Action Plan* with the components set forth below:

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

Detail (Recommended Operating Initiatives)

Citywide

Wage Survey Adjustments

\$1,725,000

2023 City Council Priorities and Annual Action Plan:

- People Focused Workforce

Description: This initiative represents a continuation of the City's salary adjustment process aimed at maintaining competitiveness within the market. Specifically, market-based personnel compensation adjustments are proposed to ensure Alpharetta maintains its capacity to retain and attract our most valuable assets – namely, the team members that deliver excellent service to our community on a daily basis. The forecasted cost reflects salary adjustments and those impacted benefit line items (e.g., FICA, pension, etc.).

Retiree Health Benefit Enhancements

\$175,000

2023 City Council Priorities and Annual Action Plan:

- People Focused Workforce

Description: Consistently noted in employee benefit surveys, enhancing the retiree health coverage is an area we may need to continue to look at. It is possible to make amendments to the plan structure and with some additional funding provide a higher benefit for a 10-year payout as opposed to a lifetime benefit. Examples: Increasing the city's contribution from 2% to 2.5% would bring the monthly benefit to about \$750 monthly (\$9,000 annually) for 10 years. This would cost approximately \$175,000.

OPERATING INITIATIVE REQUESTS

General Fund

City Administration

Communications Services (professional firm) \$30,000

2023 City Council Priorities and Annual Action Plan:

- Communications that Connect

Description: This initiative would improve the City's internal and external communication program and services by contracting the services of an outside professional communications firm to augment staff resources and capabilities. Performance metrics will include quantity, frequency, and quality of internal and external communications. Cost is estimated at \$50,000 annually for professional services.

Grant Management Services (professional firm) \$50,000

2023 City Council Priorities and Annual Action Plan:

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

Description: This initiative would allow the City to contract with an outside provider that could be called upon to assist in applying for and/or actively managing large dollar grants. The assistance of professional grant writers and managers would elevate our success in being awarded grants for key projects, and the assistance of professional grant managers would ensure that reporting and management of awarded grants complies with all program requirements so that awarded funds are used in a manner that is efficient, timely, and does not result in funds having to be returned to the granting agency. The success of this initiative will be measured by the number, quality, and value of grants that are successfully awarded and by the quality of the management services provided. Cost is estimated at \$50,000 annually for professional services.

Grant Management Software \$70,000

2023 City Council Priorities and Annual Action Plan:

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

OPERATING INITIATIVE REQUESTS

Description: Licensing agreement for grant management software and services. The targeted platform, eCivis, addresses both programmatic and fiscal grant funding requirements throughout the grant lifecycle, helping clients easily overcome the challenges and heavy workload that come with grant acquisition, grant management, subrecipient management, and cost allocation. The platform provides a customizable search engine to improve our ability to identify grant opportunities that meet our specific projects and needs and then helps to coordinate our teams during the grant application process. Finally, the system improves the ability to manage grants throughout their lifecycle to improve performance and reporting. The success of this initiative will be measured by the number, quality, and value of grants that are identified, applied for, and successfully awarded. Cost is estimated at \$70,000 annually for licensing and support.

Marketing Coordinator position (from PT to FT; +0.5 FTE) \$65,000 (net)

2023 City Council Priorities and Annual Action Plan:

- Communications that Connect

Description: This initiative would improve the City's internal and external communication program and services by elevating the existing part-time Marketing Coordinator position to full-time and restructuring it into City Administration from the Department of Recreation, Parks, and Cultural Services. In addition to allowing for increased internal and external communications, this would improve both the efficiency and continuity of our communications across the enterprise.

Personnel costs for the full-time position are estimated at \$100,000 annually and reflect salary and benefit costs. Personnel costs for the existing part-time position total \$35,000 annually leaving a net operational impact of \$65,000 for personnel costs associated with the transition from part-time to full-time.

Operational costs are minor as this position currently has city-assigned technology (e.g., computer) and professional development will be covered through existing City Administration travel/training budget allocations.

Archiving and Compliance Software \$80,000

2023 City Council Priorities and Annual Action Plan:

- N/A – General Operational Improvements

Description: Licensing agreement for a platform that captures, stores, and monitors City communications such as email, text messaging, and social media to improve legal compliance regarding records retention. The system will also improve efficiency of identifying and securing records related to public records requests. Performance will be evaluated based upon the quality of work produced, cost, and efficiency improvement with respect to public records searches. Cost is estimated at \$80,000 annually for licensing and support.

OPERATING INITIATIVE REQUESTS

Administrative Assistant II (new position; +1 FTE)

\$81,000

2023 City Council Priorities and Annual Action Plan:

- N/A – General Operational Improvements

Description: This request is for the addition of an Administrative Assistant II that would provide a variety of administrative support services for City Administration, serve as a receptionist for customers and guests visiting the third floor of City Hall, and would be the person that answers the main incoming telephone line for the City.

Personnel costs are estimated at \$78,000 annually and reflect salary and benefit costs only. Annual operational costs include general office supplies and technology equipment/software (e.g., computer, desk phone, etc.) totaling \$3,000.

Community and Economic Development

Land Development Inspector Supervisor (new position; +1 FTE)

\$24,000 (net)

(\$72,000 operating revenue/\$96,000 operating expense/\$45,000 capital)

2023 City Council Priorities and Annual Action Plan:

- Strategic Growth and Redevelopment

Description: This position will be responsible for:

- Overseeing Land Development Inspectors, answer questions, resolve conflicts.
- Completing land development inspections.
- Completing reports and data entry on inspections and enforcement actions.
- Managing the collection of stormwater certification paperwork.
- Assisting with tree removal permits.
- Assisting with smaller project land development erosion control reviews.
- Training staff.

Justification #1: The Department currently has three land development inspectors assigned to complete inspections on all private development. The state agreements require that we visit permitted sites once/week and complete enforcement action on all deficiencies. In an average month we have 270 open construction sites. This means that each of our 3 land development inspectors is expected to visit 90 sites each week or 18 sites per day. For comparison, in our neighboring communities of Johns Creek, Sandy Spring, and Roswell, each inspector completes 18, 35, and 64 inspections per week, respectively. With this position, we expect to bring our inspection rates down closer to the other cities and provide additional time for inspectors to provide guidance, have meetings, answer questions, and provide better attention and customer service to the developments.

Justification #2: In December 2020 and again in February 2022 increased stormwater regulations were adopted. Some of these are state mandated and some were in response to isolated flooding near residential redevelopment. These regulations increased the amount of time it takes to review a plan, the number of questions and explanations needed to help residents, engineers, and contractors through the requirements, and the

OPERATING INITIATIVE REQUESTS

number of questions in the field during construction and at project closeout. Contractors and homeowners need extra guidance on stormwater certifications during project closeout. This position will take some of this burden off the Land Development Inspectors. This position will also conduct plan reviews for those small residential projects that don't require stormwater management (typically pools, additions, etc.). This then opens time for the engineering review on more complicated projects by the development services engineer. Permit review times will also improve.

Justification #3: Throughout the years the city has seen an overwhelming number of tree removal permit applications. These are reviewed for various reasons including verifying that required trees and tree density is maintained, making sure healthy specimen trees are protected, maintaining tree lined streets and tree canopies, and ensuring compliance with buffer regulations. This position will be trained in processing the non-specimen, non-buffer tree removal applications. This should reduce turnaround time on permits. It should also lessen the burden on the Arborist allowing for more time to finish plan reviews and more complicated tree removal applications quicker.

Justification #4: We have more experienced inspectors that are getting closer to retirement. When they retire, we must absorb their work while also training new staff. If one inspector leaves, two inspectors are left to handle 135 sites/week plus train someone new. This is unrealistic. This position will train new inspectors on the processes, procedures, and policies of the city and state requirements. They will take new inspectors under their direction to teach the proper methods for enforcement and successful private projects. The person in this position is expected to have considerable experience and knowledge on dealing with a variety of field and construction situations. This knowledge will provide them the tools to support the three inspectors if issues arise on various sites and will be beneficial in training new staff. Further, this position will train all the land development inspectors on new procedures or processes as regulations change. They will also serve as the first line of conflict management with enforcement actions on construction sites.

Funding Request: Personnel costs are estimated at \$93,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, uniforms, general supplies, and fuel costs totaling \$3,000. There is a companion one-time capital request for \$45,000 that includes funding for a vehicle purchase (and upfitting) and technology equipment (e.g., laptop, cell phone, etc.). The Department has reviewed its fee structure to ensure expenses are being recaptured and believes net revenue growth of \$72,000 could be realized with the addition of this position resulting in a net operational cost of \$24,000.

OPERATING INITIATIVE REQUESTS

Information Technology

eXtended Detection and Response (XDR) Software **\$84,000 (net)**

2023 City Council Priorities and Annual Action Plan:

- N/A – General Operational Improvements

Description: This initiative will expand the capabilities of our current Endpoint Detection and Response (EDR) system to an eXtended Detection and Response (XDR) system. EDR is currently deployed to every computer in the City. This will add new functionality to an existing system by allowing us to send logs and alerts into the system from other products, besides the EDR. The system will correlate all inputs to give a complete picture of what is occurring in our environment, allowing for faster response times and fewer false positives. The annualized cost of this initiative in year 1 is estimated at \$109,000. However, this initiative will replace our current, more minor, system at \$25,000 annually resulting in a net annual fiscal impact of \$84,000 (\$109,000 less \$25,000 current appropriation). The Department is exploring grant opportunities which would offset a portion of the costs for this initiative in 2024 (one-year grant).

Asset Management and Vulnerability Mitigation System Software **\$100,000**

2023 City Council Priorities and Annual Action Plan:

- N/A – General Operational Improvements

Description: This initiative is for a new asset management and vulnerability mitigation system, with managed services included for system management and patch management. As we transition from a best-of-breed model to a consolidated model, this new system would replace several applications that do not talk to each other with a single system to provide greater functionality, deeper analysis and insight, more efficient management of our endpoints, and clearer direction to address issues. The annualized cost of this initiative in year 1 is estimated at \$100,000. Starting in FY 2025, we will be able to transition away from current systems totaling \$42,000 annually resulting in a net annual fiscal impact of \$58,000 (\$100,000 less \$42,000 current appropriation).

Public Safety

Real-Time Crime Center Staffing (new positions; +4 FTE) **\$333,000**

(\$333,000 operations/\$128,900 capital)

2023 City Council Priorities and Annual Action Plan:

- Downtown Alpharetta
- Safe and Welcoming Community

Description: The Real Time Crime Center brings together a wide range of technologies and capabilities to enhance law enforcement response and reduce the criminal activity felt by our community. According to the U.S. Department of Justice the mission of a Real Time Crime Center (RTCC) is to provide a law enforcement agency with the ability to capitalize on a wide and expanding range of technologies for efficient and effective policing. Such efforts may allow law enforcement officers to respond quickly, or even immediately, to crimes in progress or to those that recently occurred. The technologies

OPERATING INITIATIVE REQUESTS

available allow law enforcement agencies and officers to respond to crime events more efficiently, more deliberately, with improved operational intelligence, and with a proactive emphasis on officer, citizen, and community safety.

The operational component of the RTCC consist of the individuals staffing the center that provide the real time support and enhancement to officers on patrol, investigation, and otherwise engaged in law enforcement activities. This is supported by system managers, equipment technicians, and intelligence analyst that provide the data and the technology system to maximize the RTCC operation.

FY2024 Setting the Foundation (limited coverage)

This fiscal year will set the foundation for the RTCC success. A major improvement occurring this year is the upgrade to our current CAD and RMS system. This will increase our data available as well as integrate with our programs currently in use such as Coplink, FUSUS, and Flock Safety. Personnel assigned to the RTCC this year will not only provide coverage for peak times and events, but they will also build processes, procedures, and policies for the future. The RTCC area will be completed. We will also make an incremental increase camera coverage to fill in gaps of our current systems and provide flexibility for changing environments.

The Real Time Crime Center (RTCC) brings together a wide range of technologies and capabilities to enhance law enforcement response and reduce the criminal activity felt by our community. To get the RTCC up and running we will need some additional staff. This staffing request includes the addition of one (1) Police Sergeant, one (1) RMS Coordinator/Database Manager, and two (2) Operator/Analysts.

Personnel costs are estimated at \$307,000 annually and reflect salary and benefit costs only. Operational costs are estimated at \$26,000 and include professional development, uniforms, general supplies, fuel, etc. There is a companion one-time capital request for \$128,900 that includes funding for a vehicle purchase (and upfitting), mobile and portable radios, laptops, body cameras, cell phones, (3) license plate reader cameras, facility buildout, and (4) PTZ cameras for the Avigilon System.

Assistant Fire Marshal (new position; +1 FTE)

\$59,400 (partial year)

(\$59,400 operations/\$66,000 capital)

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community

Description: This request is for one (1) new Assistant Fire Marshal. In November of 2021, a position in the Fire Marshal's Office was reclassified to the Fire Administration Chief position. It was pulled from the Fire Marshal's Office (FMO) due to staffing issues within Fire Suppression. The FMO has grown increasingly busy and needs the position back. This request replenishes the position lost and makes the FMO whole again from a staffing perspective.

The FMO is responsible for inspecting all new construction within the city and ensuring that the new structure is compliant with Fire Code and ADA. In addition, every

OPERATING INITIATIVE REQUESTS

commercial occupancy must have an annual fire and life safety inspection to maintain our ISO 1 rating.

Staffing for this position is forecast to be complete in December 2023/January 2024 and the funding request reflects this (\$104,000 annually for salary and benefit costs with a 6-month impact in FY 2024 of \$52,000). Annual operational costs include professional development, uniforms, general supplies, small equipment, and fuel costs totaling \$7,400. There is a companion one-time capital request for \$66,000 that includes funding for a vehicle purchase (and upfitting) and technology equipment (e.g., laptop, iPad, cell phone, etc.).

Firefighter Recruit Classes

\$46,100

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community

Description: The fire department has always relied on hiring certified firefighters who are also certified as Advanced EMT or Paramedics. The applicant pool for laterals has dwindled over the past year. We cannot fill open positions with laterals as we have done in the past. Our response is to conduct our own recruit class, which most municipalities in Metro Atlanta already conduct. This class would consist of 14 weeks of fire school and 22 weeks of Advanced EMT. Upon graduation and passing of all required certification tests, these individuals would be fully certified in all aspects of fire and EMS. We are seeking to put six individuals through the recruit process each year. Operational costs include professional development fees, uniforms, and general supplies and totals \$46,100.

Recreation, Parks & Cultural Services

Parks Services Supervisor - Downtown District (new position; +1 FTE) \$99,000

2023 City Council Priorities and Annual Action Plan:

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

Description: To improve the efficiency of existing service delivery, the Recreation, Parks, and Cultural Services Department is requesting a Parks Services Supervisor to execute the development and execute the maintenance plan for the Downtown area. Over the past 10 years the Downtown area in the City of Alpharetta has experience tremendous growth without any increase of Park Services staffing to support this growth. Operational control of special events division, City Center complex, as well as the initial phases of the Alpha Loop was added to the Parks Services Division. In addition, the downtown area has added five (5) passive parks, an athletic complex, and two facilities and grounds to our inventory. The department's plan to address the past, present, and future growth is to create a Parks Services team that will address the demands of this area.

Personnel costs are estimated at \$96,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, uniforms, and

OPERATING INITIATIVE REQUESTS

technology equipment (e.g., laptop, iPad, cell phone, etc.) totaling \$3,000. Starting in 2025, annual operational costs are estimated at \$1,500 and primarily consist of professional development and uniforms.

E911 Fund

Public Safety

Pulse Point Software

\$15,000

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community

Description: The primary goal of the Pulse Point application is to inform subscribers to the system of the need to bystander Cardiopulmonary Resuscitation (CPR) in the event of a cardiac arrest in their immediate vicinity.

- PulsePoint aims to initiate CPR earlier and more often as well as increase the use of automated external defibrillators (AED), prior to emergency responders arriving on scene.
- PulsePoint is integrated directly into the public safety communications center. When a call taker determines CPR may be needed, an alert is simultaneously sent to nearby app subscribers with the dispatch of emergency responders.
- PulsePoint Respond informs the community of emergency activity in real time. Alerting residents to traffic collisions, wildland fires and other emergencies makes PulsePoint a valued and trusted local resource. The routine usefulness of the application helps build and sustain a reliable network of engaged citizens and CPR-trained individuals.
- PulsePoint Respond alerts community responders only if the cardiac emergency occurs in a public location.
- Subscribers indicate if they intend to respond and can listen to live dispatch audio (if offered by the agency) for any updates communicated to the responding crews as they make their way to the patient.
- PulsePoint includes a powerful and simple to use analytics platform, PulsePoint Insights, designed to provide actionable statistics on PulsePoint performance in a community.

The PulsePoint software application is currently being implemented by the Milton Fire Department. FY 2024 costs include \$10,000 (on-going) for the maintenance/support fees and \$5,000 (one-time) for implementation (\$15,000 total). Annualized costs for future budget years would approximate \$10,000.

OPERATING INITIATIVE REQUESTS

Detail (Unfunded Operating Initiatives)

Citywide

401A Retirement Plan Enhancements

\$80,000

2023 City Council Priorities and Annual Action Plan:

- People Focused Workforce

Description: With the closing of traditional defined benefit (DB) plans, employers, like the city, have removed a model that provided a longevity component that assisted in retention. Additionally, from an internal comparison, argumentatively, the closed DB plan provided a slightly higher actuarial value of benefit to the employee (assuming a full 30-year career) than the 10% 401A contribution the city provides new hires since 2009. One consideration is to add a longevity component to the City's contribution based on years of service. Example: At each 5-year anniversary of employee (new hires and those in the 401(a) currently), increase the 10% contribution by 1%. The projected annual cost would be approximately \$80,000 in year one with a gradual increase over the next 10 to 15 years to ultimately 2% of payroll.

Defined Benefit DROP Plan

\$TBD

2023 City Council Priorities and Annual Action Plan:

- People Focused Workforce

Description: Based on the current design of the DB plan, employees who are over 55 and are eligible to retire from the city and receive an unreduced retirement benefit are financially motivated to formally retire from the city and seek a very similar position with another municipal entity. With no option to retire but remain with the city, the city has and will continue to risk losing experienced employees to other municipalities. By offering a Deferred Retirement Option Plan to the plan documents, employees can effectively retire but remain working usually for a window of time permitted in the plan document (3-5 years). We are currently reviewing the cost of this proposal with our plan actuary.

OPERATING INITIATIVE REQUESTS

General Fund

City Administration

Project Management Services (professional firm)

\$50,000

2023 City Council Priorities and Annual Action Plan:

- Downtown Alpharetta
- The Alpha Loop and Greenway
- Strategic Growth and Redevelopment
- Communications that Connect
- Recreation, Parks and Culture
- Infrastructure and Facilities Maintenance
- Transportation and Traffic
- Economic Development

Description: This initiative would provide for contracting with an outside entity to provide project management services to augment the ability of the City's professional staff to support and deliver special projects that cannot be completed by existing staff. Performance will be evaluated based upon the quality of work produced, cost, and timely delivery of assigned projects. Cost is estimated at \$50,000 annually for professional services.

Assistant City Clerk (new position; +1 FTE)

\$87,000

2023 City Council Priorities and Annual Action Plan:

- N/A – General Operational Improvements

Description: This initiative would add a second Assistant City Clerk to the City Clerk's Office. The new position is requested to improve management and archiving of records across the enterprise, to account for additional workload associated with the anticipated move to handle our own municipal elections, and to augment the current capabilities of the Clerk function.

Personnel costs are estimated at \$85,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, general supplies, etc. totaling \$3,000.

Human Resources

Employee Engagement Survey

\$16,000

2023 City Council Priorities and Annual Action Plan:

- People Focused Workforce

Description: This initiative involves conducting a one-time employee engagement survey which will help discover our culture strengths and opportunities by obtaining data and insights to make strategic business decisions, improve employee experience, and elevate our employer-of-choice status by building a great-place-to-work brand.

Employee engagement has become extremely important in this new era of recruitment. Having effective strategies in-place helps create a better work culture, reduce staff

OPERATING INITIATIVE REQUESTS

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

turnover, increase productivity, build better work and customer relationships, and impact service delivery. It also takes the guesswork away about what “we think” employees want/need and replaces it with actual data.

This survey is crafted to measure the level of employee experience and results will show us how our workforce responses compare to the best workplaces in the country and where to focus to raise our scores. Additionally, the selected firm will provide comprehensive explanations of data and the City’s workforce trends, gap analysis and recommendations. This project also includes employee and executive management presentations. This initiative is one-time and will not continue into FY 2025.

Information Technology

Geographic Information Services (GIS)

\$12,000

2023 City Council Priorities and Annual Action Plan:

- Downtown Alpharetta
- The Alpha Loop and Greenway
- Strategic Growth and Redevelopment
- Recreation, Parks and Culture
- Transportation and Traffic

Description: This initiative is designed to augment current GIS staffing with 3rd-party GIS professional(s) whom the GIS Manager will manage to expedite and complete GIS requests, tasks, and projects from other departments during a fiscal year. During the first six months of FY 2023, two unfunded projects occurred, and money was pulled from other areas to cover this work totaling \$6,000. We are seeking \$12,000 annually to cover work when requested.

Municipal Court

Administrative Assistant I (new position; +1 FTE)

\$73,000

2023 City Council Priorities and Annual Action Plan:

- N/A – General Operational Improvements

Description: Adding this position will increase the court's efficiency when processing court cases and incoming phone calls. The volume of calls and emails has grown along with the total number of cases that have been filed with the court. When court is in session a clerk is pulled from their desk and placed at the counter to take payments. An additional employee will allow the Deputy Clerks to remain at their workstations and focus on their assigned duties. Personnel costs are estimated at \$73,000 annually and reflect salary and benefit costs only. Operational costs are minor and will be covered through existing budget allocations. Staff is researching possible cost sharing opportunities with the City of Milton.

OPERATING INITIATIVE REQUESTS

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Public Safety

Emergency Management Division Chief (new position; +1 FTE) \$160,500
(\$160,500 operations/\$66,000 capital)

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community

Description: Historically, the Emergency Management Coordinator has always been an added responsibility to other positions, such as Fire Logistics and Police Accreditation. With the growth of the city and the fact that we are seeing more significant incidents, both natural and man-made, there is a need for this to be a full-time position to bring us in line with other local jurisdictions.

The benefits of having a position solely dedicated to Emergency Management are:

- one point of contact for all disaster situations.
- devote more time to hazard mitigation and response planning.
- assist businesses with their mitigation planning, including resilience & continuity guidance.
- help businesses in the aftermath of a disaster.
- improve our citizen's emergency awareness.
- host more Citizens Emergency Response Team classes (CERT).
- provide community education programs, including presentations to HOAs & local groups.
- liaison between city and government officials, emergency personnel, local business, charities, etc.
- lead tabletop exercise involving all city departments (building towards an entire city emergency drill).

The Emergency Management Division Chief would be housed within City Administration to be a dedicated city-wide emergency planning position. This would offer another layer of safety in line with our community's expectations.

Personnel costs are estimated at \$150,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, uniforms, general supplies, software licensing, and fuel costs totaling \$10,500. There is a companion one-time capital request for \$66,000 that includes funding for a vehicle purchase (and upfitting) and technology equipment (e.g., laptop, iPad, cell phone, etc.).

Detective (new position; +1 FTE) \$109,800
(\$109,800 operations/\$70,000 capital)

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community

Description: The Criminal Investigations Division (CID) is requesting an additional General Detective. The request is being made to respond to increasing population growth, incident reports, and cases assigned to the General Detective Unit. Since 2010,

OPERATING INITIATIVE REQUESTS

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Alpharetta's population has increased from 57,694 to 66,127. Additionally, in 2010, CID had 8 General Detectives. CID currently has 9 General Detectives performing follow-up investigations. In 2010, CID reviewed 900 cases, while in 2022, CID reviewed 1,236. Current staffing levels combined with increased reports have led to a decrease in customer service from CID. In 2022, CID did not assign 386 cases which had adequate solvability factors for assignment. If CID had the staffing resources, all of these cases would have been assigned. One General Detective could expect to receive between 90 and 110 cases a year which only decreases this number by less than 1/3. Ideally, CID would have needed three additional General Detectives to assign and investigate the cases that met the burden of assignment based on solvability factors.

Personnel costs are estimated at \$103,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, uniforms, general supplies, and fuel costs totaling \$6,800. There is a companion one-time capital request for \$70,000 that includes funding for a vehicle purchase (and upfitting) and technology equipment (e.g., laptop, iPad, cell phone, etc.).

Community Paramedic (new position; +1 FTE)
(\$90,500 operations/\$63,000 capital)

\$90,500

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community

Description: This proposal increases responsiveness to community needs by adding another full-time Community Paramedic position. Currently, we have one (1) Community Paramedic, however, the need for the program has grown to the point where we have a waiting list of citizens who require our services. Unfortunately, due to increased call volume and growing requests for our services, we are unable to keep up with this demand with just one person. The hope is that by adding an additional Community Paramedic we will be able to better attend to the many needs of our citizens while reducing the heavy caseload our only Community Paramedic is currently having to handle. Additionally, with only one current Community Paramedic, if they take PTO or have an illness, the entire program ceases to a halt and there is no one to handle any acute issues or follow-up on any new referrals that are received. By adding another Community Paramedic, we will be able to serve twice the number of clients we are currently able to handle, and the data would show an increase in the amount of time we will be able to use serving our citizens. The additional position would also allow the program to expand to post-discharge care and other areas of need identified in our community.

Personnel costs are estimated at \$84,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, uniforms, general supplies, small equipment, and fuel costs totaling \$6,500. There is a companion one-time capital request for \$63,000 that includes funding for a vehicle purchase (and upfitting) and technology equipment (e.g., laptop, iPad, cell phone, etc.).

OPERATING INITIATIVE REQUESTS

Firefighter (new position; +1 FTE)

\$100,700

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community

Description: In November of 2022 it was approved to reclassify one firefighter position to Administrative Fire Captain. This request is to replace the firefighter that was taken from suppression.

Personnel costs are estimated at \$93,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, uniforms, general supplies, and equipment \$7,700.

Public Safety IT Analyst (new position; +1 FTE)

\$122,800

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community

Description: This request is for the addition of a civilian employee to Public Safety as a Public Safety IT Analyst (paygrade 307). This position would report to the Public Safety Technology Division to specifically support Public Safety users and operations.

Personnel costs are estimated at \$110,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, uniforms, and technology equipment (e.g., laptop, iPad, cell phone, etc.) totaling \$12,800. Starting in 2025, annual operational costs are estimated at \$7,800 and primarily consist of professional development and uniforms.

Administrative Assistant I position (from PT to FT; +0.5 FTE)

\$49,750 (net)

2023 City Council Priorities and Annual Action Plan:

- N/A – General Operational Improvements

Description: The current part-time Records Clerk is responsible for scheduling all training conducted at the Crabapple Training Center and acts as the Registrar, which entails scheduling classes, registering students, maintaining class rosters, coordinating with outside agencies for training scheduling purposes, all P.O.S.T entry, and record management. This position is responsible for tracking and submitting any work-order maintenance in the building, maintaining the Training Staff schedule for officers assigned to the Training Division, and tracking all the classes/training hours conducted at the Crabapple Training center. In 2023, in-service will increase to 40 hours per officer, and career advancement classes will be taught monthly.

This will cause the part-time Records Clerk's data entry to increase due to officers being assigned to different units because outside training has increased, which then causes an influx of travel requests and travel settlements to be processed. This position tracks all day-to-day budget expenditures for the fiscal year, corresponds with the department's Finance & Budget Coordinator for any account inquiries, and meets with the Training Division Coordinator to balance/review the budget quarterly.

OPERATING INITIATIVE REQUESTS

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

We request that the PT Records Clerk be upgraded to a full-time position. A full-time Administrative Assistant will further improve the overall functioning of the Training Division by significantly reducing the time sworn training officers spend on administrative functions. This allows sworn training officers to develop and administer the highest quality training.

Personnel costs for the full-time position are estimated at \$73,000 annually and reflect salary and benefit costs. Personnel costs for the existing part-time position total \$23,250 annually leaving a net operational impact of \$49,750 for personnel costs associated with the transition from part-time to full-time. Operational costs are minor as this position currently has city-assigned technology (e.g., computer) and professional development will be covered through existing travel/training budget allocations.

Part-Time Civilian Quartermaster (+0.5 FTE)

\$32,000

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community

Description: Currently, two officers, one training officer, and a UPD Sergeant are handling quartermaster duties for Police and the EMS/Fire Logistics officer is handling quartermaster for Fire. Thus, having 3 officers handling quartermaster causes a significant amount of their duty time spent not being able to focus on their primary duties, which then impacts other officers and their workload. It is estimated that the officers are spending an average of 20 - 30 hours per pay period on quartermaster duties, which incurs approximately \$2,370 of overtime per pay period. A part-time civilian employee would cost approximately \$1,180, an approximate savings of an additional \$1,190 per pay period. This will significantly reduce the time sworn officers spend on secondary duties.

Personnel costs are estimated at \$32,000 annually and reflect salary and benefit costs only. Operational costs are minor and will be covered through existing budget allocations.

Public Works

Assistant Construction Manager (new position +1 FTE) (\$103,500 operations/\$50,000 capital)

\$103,500

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance
- Transportation and Traffic

Description: 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. The challenge the department is facing is adequate construction oversight of the contractors in the field. Public Works is requesting an Assistant Construction Manager Position (pay grade 307) to oversee various field operations

OPERATING INITIATIVE REQUESTS

regarding stormwater improvements. The position not only requires knowledge of reading construction plans, but problem-solving skills when unknown issues arise in the field.

Personnel costs are estimated at \$96,000 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling \$7,500. There is a companion one-time capital request for \$50,000 that includes funding for a vehicle purchase (and upfitting). Starting in 2025, annual operational costs are estimated at \$3,000 and primarily consist of professional development, uniforms, general supplies, and fuel.

Recreation, Parks & Cultural Services

Parks Services Supervisor – Southern District (new position; +1 FTE) \$99,000

2023 City Council Priorities and Annual Action Plan:

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

Description: To improve the efficiency of delivery existing services, the Recreation, Parks, and Cultural Services Department is requesting a Parks Services Supervisor to execute the development and execute the maintenance plan for the Southern District (Greenway). The Southern District has been operating without a team supervisor since 2019. In 2020, the city added an additional two (2) miles of trail extending to Union Hill Park. The additional demand on this division requires the addition of a supervisor to achieve the high service demands in this area. Personnel costs are estimated at \$96,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, uniforms, and technology equipment (e.g., laptop, iPad, cell phone, etc.) totaling \$3,000. Starting in 2025, annual operational costs are estimated at \$1,500 and primarily consist of professional development and uniforms.

Administrative Assistant II (new position; +1 FTE)

\$81,000

2023 City Council Priorities and Annual Action Plan:

- N/A – General Operational Improvements

Description: Performs a full range of secretarial, advanced clerical, and routine administrative work of a general or specialized nature in support of assigned programs, division, or department; relieves assigned staff of clearly defined and delegated administrative or technical detail; and may act as office receptionist. Specific areas of support include, but are not limited to grant writing, RFP creation and management, contract management, GIS projects, marketing support, pay requests/billing, meeting agendas and minutes, Department award submissions. Personnel costs are estimated at \$78,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, general supplies, and technology equipment (e.g., computer, etc.) totaling \$3,000. Starting in 2025, annual operational costs are estimated at \$1,000 and primarily consist of professional development and general supplies.

CITYWIDE BUDGET SUMMARIES

Citywide Budget Summaries

Overview

The *Citywide Budget Summaries* section is intended to provide readers with an overall understanding of the city's fiscal year 2024 budget. The following schedules provide readers with revenue and expenditure summaries from several different perspectives including:

- **Citywide Budget Summary by Fund**

This section provides a summary/narrative of FY 2024 budget data by fund type (e.g., General Fund, Special Revenue Funds, etc.).

- **Citywide Budget Summary by Revenue Source**

This section provides a summary/narrative of FY 2024 budget data by revenue source (i.e., Property Taxes, Other Taxes, Charges for Services, etc.). Please refer to the specific Fund Summaries section (e.g., General Fund Summary, Special Revenue Fund Summaries, etc.) of this document for more detailed information about the city's various revenue sources.

- **Citywide Budget Summary by Department Expenditures**

This section provides a summary/narrative of FY 2024 budget data by department expenditures (e.g., City Administration, Public Safety, etc.). Please refer to the *Departmental Summaries* section of this document for more detailed information about each department's expenditures.

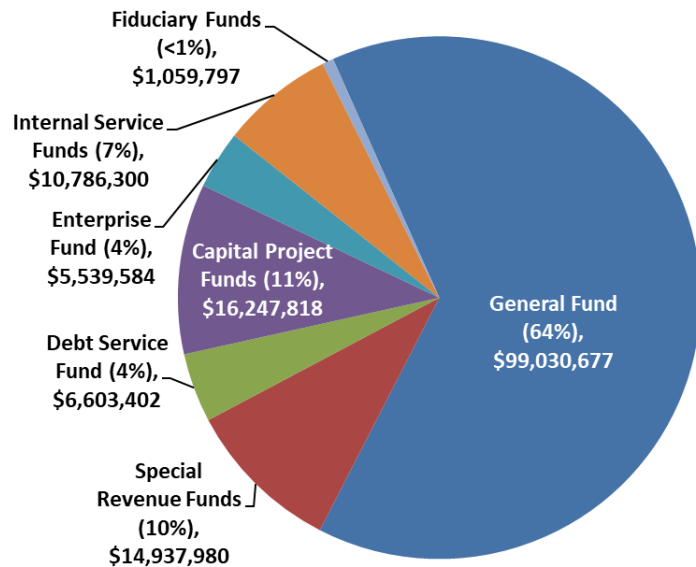
- **Citywide Budget Summary by Expenditure Category**

This section provides a summary/narrative of FY 2024 budget data by expenditure category (e.g., Personnel Services, Maintenance & Operations, etc.).

CITYWIDE BUDGET SUMMARIES

Summary by Fund Type

**FY 2024 Citywide Budget
totals \$154 Million**



The Fiscal Year 2024 budget for all funds totals \$154 million. The city budget includes appropriations for the following fund types:

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

Special Revenue Funds: These Funds are established to account for revenues that are restricted by statute, ordinance, or resolution for a specific purpose. Appropriated Funds include E-911 Fund and the Hotel/Motel Fund.

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

Capital Project Funds: These Funds are used for various citywide capital projects. Projected funding for FY 2024 is from interest earnings, fund balance, and transfers from other funds. The adopting budget ordinance will authorize

unspent appropriations from fiscal year 2023 to be re-appropriated to continue previously approved projects. As such, these appropriations are not reflected herein.

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

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

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

CITYWIDE BUDGET SUMMARIES

Summary by Fund

FY 2024 Budget

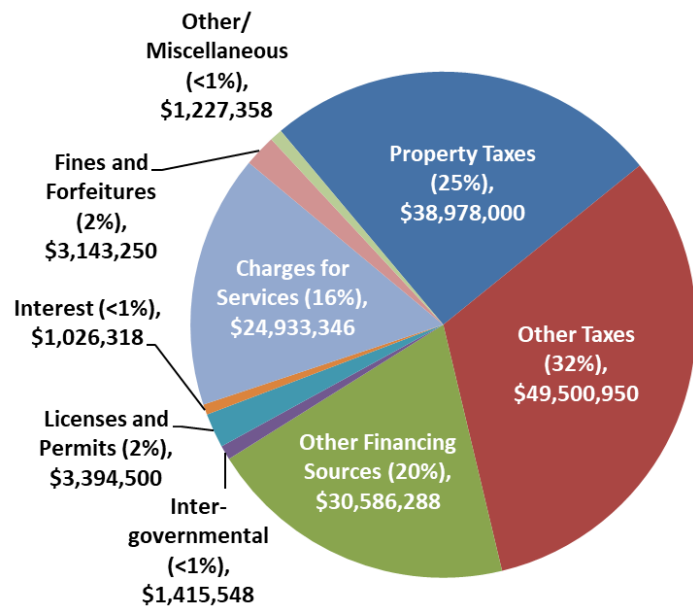
	Revenues*	Expenditures	Balanced Budget
General Fund	\$ 99,030,677	\$ 99,030,677	√
Special Revenue Funds:			
E-911 Fund	\$ 5,387,980	\$ 5,387,980	√
Hotel/Motel Fund	9,550,000	9,550,000	√
	\$ 14,937,980	\$ 14,937,980	√
Debt Service Fund	\$ 6,603,402	\$ 6,603,402	√
Capital/Grant Funds:			
Capital Projects Fund	\$ 12,247,818	\$ 12,247,818	√
Stormwater Capital Fund	4,000,000	4,000,000	√
	\$ 16,247,818	\$ 16,247,818	√
Enterprise Fund:			
Solid Waste Fund	\$ 5,539,584	\$ 5,539,584	√
Internal Service Funds:			
Risk Management Fund	\$ 1,786,300	\$ 1,786,300	√
Medical Insurance Fund	9,000,000	9,000,000	√
	\$ 10,786,300	\$ 10,786,300	√
Fiduciary Funds:			
OPEB Health Benefit Fund	\$ 55,000	\$ 55,000	√
OPEB Reimbursement Benefit Fund	1,004,797	1,004,797	√
	\$ 1,059,797	\$ 1,059,797	√
Total	\$ 154,205,558	\$ 154,205,558	√

* Includes Operating Revenues of \$112 million along with Non-Operating Revenues of \$42 million. Non-Operating Revenues represent sources such as fund balance, inter-fund transfers, etc.

CITYWIDE BUDGET SUMMARIES

Summary by Revenue Source

**FY 2024 Citywide Budget
totals \$154 Million**



The chart above segments the FY 2024 budget by revenue source and includes the following:

Property Taxes: Ad Valorem tax on real/personal property owned within the city. The recommended millage rate for FY 2024 is flat with the prior year at 5.750 mills* and is composed of the following: Operating Millage Rate of 4.870 mills (used to fund general city operations and the recurring capital program); and a Debt Service Millage Rate of 0.880 mills (used to fund debt service on voter approved general obligation bonds).

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

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

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

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

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

Interest: Includes investment earnings on city funds.

Other/Miscellaneous: Includes the sale of surplus assets, donations, and other miscellaneous revenues.

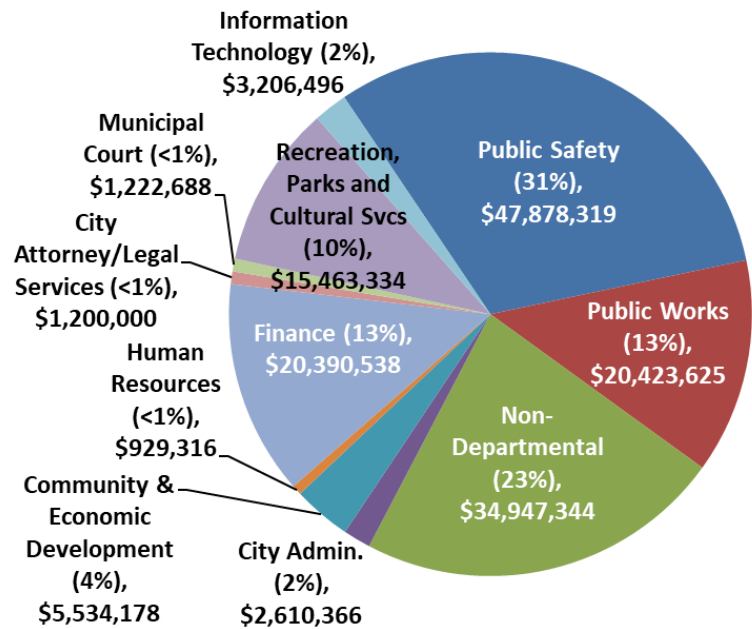
Other Financing Sources: Includes inter-fund transfers and budgeted fund balance.

**The final millage was adopted on August 28, 2023, and includes an operating millage of 4.951 mills and a debt service millage of 0.799 mills which results in an additional \$1,795,000 in resources to fund City initiatives.*

CITYWIDE BUDGET SUMMARIES

Summary by Department Expenditures

**FY 2024 Citywide Budget
totals \$154 Million**



The chart above segments the FY 2024 budget by department/functional unit and includes the following:

Mayor and City Council

City Administration

**Community & Economic
Development**

Public Works

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

Human Resources

Information Technology

Legal Services (City Attorney)

Municipal Court

Public Safety (includes general operations and activities associated with the E-911 Fund)

**Recreation, Parks & Cultural
Services**

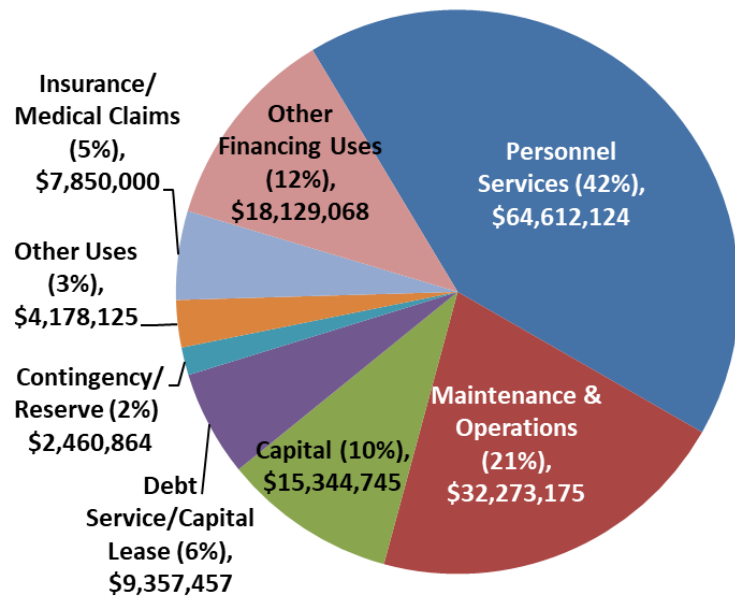
Non-Departmental (interfund transfers, contingency/reserves, Hotel/Motel Fund distributions, debt service, activities within the OPEB Funds, etc.)

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

CITYWIDE BUDGET SUMMARIES

Summary by Expenditure Category

FY 2024 Citywide Budget
totals \$154 Million



The chart above segments the FY 2024 budget by expenditure category and includes the following:

Personnel Services: Includes expenses for salaries, wages, and related employee benefits provided for all persons employed by the city whether on a full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contribution for health insurance, pension, social security, workers compensation, etc.

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

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

Debt Service: Includes expenses related to the repayment of the city's voter approved

debt obligations (e.g., principal and interest payments, debt service fees, etc.).

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

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

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

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

CITYWIDE BUDGET SUMMARIES

Consolidated Summary (Revenues by Source/Expenditures by Department)

	Special Revenue Funds			Capital Project Funds		
	General Fund	E-911 Fund	Hotel/Motel Fund	Capital Projects Fund	Stormwater Capital Fund	Debt Service Fund
REVENUES:						
Property Taxes	\$ 32,607,000	\$ -	\$ -	\$ -	\$ -	\$ 6,371,000
Local Option Sales Taxes/TSPLOST	22,100,000	-	-	-	-	-
Other Taxes	17,850,150	800	9,550,000	-	-	-
Licenses and Permits	3,394,500	-	-	-	-	-
Intergovernmental Revenue	165,548	1,250,000	-	-	-	-
Charges for Services	4,690,100	3,950,000	-	-	-	-
Fines and Forfeitures	3,143,250	-	-	-	-	-
Interest Earnings	650,000	32,180	-	150,000	50,000	28,000
Other/Miscellaneous	301,061	-	-	-	-	-
<i>subtotal</i>	\$ 84,901,609	\$ 5,232,980	\$ 9,550,000	\$ 150,000	\$ 50,000	\$ 6,399,000
Other Financing Sources						
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ 10,597,818	\$ 3,950,000	\$ -
Interfund Transfer from Hotel/Motel Fund	3,581,250	-	-	-	-	-
Budgeted Fund Balance	10,547,818	155,000	-	1,500,000	-	204,402
<i>subtotal</i>	\$ 14,129,068	\$ 155,000	\$ -	\$ 12,097,818	\$ 3,950,000	\$ 204,402
Total Revenues	\$ 99,030,677	\$ 5,387,980	\$ 9,550,000	\$ 12,247,818	\$ 4,000,000	\$ 6,603,402
EXPENDITURES:						
Mayor and City Council	\$ 399,354	\$ -	\$ -	\$ -	\$ -	\$ -
City Administration	2,569,366	-	-	41,000	-	-
Finance	3,970,688	-	-	-	-	-
Legal Services	1,200,000	-	-	-	-	-
Information Technology	2,766,496	-	-	440,000	-	-
Human Resources	929,316	-	-	-	-	-
Municipal Court	1,222,688	-	-	-	-	-
Public Safety	40,195,439	5,387,980	-	2,294,900	-	-
Public Works	10,559,125	-	-	5,864,500	4,000,000	-
Recreation, Parks and Cultural Services	13,563,734	-	-	1,899,600	-	-
Community and Economic Development	5,010,278	-	-	523,900	-	-
Non-Departmental	-	-	5,500	-	-	8,000
Insurance Premiums (Risk Fund)	928,885	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	4,178,125	-	-	-
Bond Debt Service (Principal and Interest)*	287,490	-	1,392,713	-	-	6,595,402
Contingency	880,000	-	392,412	-	-	-
Non-Allocated (Reserve); One-Time Usage	-	-	-	1,183,918	-	-
<i>subtotal</i>	\$ 84,482,859	\$ 5,387,980	\$ 5,968,750	\$ 12,247,818	\$ 4,000,000	\$ 6,603,402
Other Financing Uses						
Interfund Transfer to General Fund	\$ -	\$ -	\$ 3,581,250	\$ -	\$ -	\$ -
Interfund Transfer to Capital Funds	14,547,818	-	-	-	-	-
<i>subtotal</i>	\$ 14,547,818	\$ -	\$ 3,581,250	\$ -	\$ -	\$ -
Total Expenditures	\$ 99,030,677	\$ 5,387,980	\$ 9,550,000	\$ 12,247,818	\$ 4,000,000	\$ 6,603,402

* Not including Capital Leases which are programmed into the appropriate Departmental budget above.

CITYWIDE BUDGET SUMMARIES

	Enterprise Fund		Internal Service Funds		Fiduciary Funds		
	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPEB Health Benefit Fund	OPEB Reimb. Fund		TOTAL
REVENUES:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 38,978,000
Local Option Sales Taxes/TSPLOST	-	-	-	-	-		22,100,000
Other Taxes	-	-	-	-	-		27,400,950
Licenses and Permits	-	-	-	-	-		3,394,500
Intergovernmental Revenue	-	-	-	-	-		1,415,548
Charges for Services	5,532,225	1,761,021	9,000,000	-	-		24,933,346
Fines and Forfeitures	-	-	-	-	-		3,143,250
Interest Earnings	7,359	25,279	-	5,000	78,500		1,026,318
Other/Miscellaneous	-	-	-	-	926,297		1,227,358
<i>subtotal</i>	\$ 5,539,584	\$ 1,786,300	\$ 9,000,000	\$ 5,000	\$ 1,004,797		\$ 123,619,270
Other Financing Sources							
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 14,547,818
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-		3,581,250
Budgeted Fund Balance	-	-	-	50,000	-		12,457,220
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ 50,000	\$ -		\$ 30,586,288
Total Revenues	\$ 5,539,584	\$ 1,786,300	\$ 9,000,000	\$ 55,000	\$ 1,004,797		\$ 154,205,558
EXPENDITURES:							
Mayor and City Council	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 399,354
City Administration	-	-	-	-	-		2,610,366
Finance	5,535,050	1,786,300	9,000,000	20,000	78,500		20,390,538
Legal Services	-	-	-	-	-		1,200,000
Information Technology	-	-	-	-	-		3,206,496
Human Resources	-	-	-	-	-		929,316
Municipal Court	-	-	-	-	-		1,222,688
Public Safety	-	-	-	-	-		47,878,319
Public Works	-	-	-	-	-		20,423,625
Recreation, Parks and Cultural Services	-	-	-	-	-		15,463,334
Community and Economic Development	-	-	-	-	-		5,534,178
Non-Departmental	-	-	-	35,000	926,297		974,797
Insurance Premiums (Risk Fund)	-	-	-	-	-		928,885
Alpharetta Convention and Visitors Bureau	-	-	-	-	-		4,178,125
Bond Debt Service (Principal and Interest)*	-	-	-	-	-		8,275,605
Contingency	4,534	-	-	-	-		1,276,946
Non-Allocated (Reserve); One-Time Usage	-	-	-	-	-		1,183,918
<i>subtotal</i>	\$ 5,539,584	\$ 1,786,300	\$ 9,000,000	\$ 55,000	\$ 1,004,797		\$ 136,076,490
Other Financing Uses							
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 3,581,250
Interfund Transfer to Capital Funds	-	-	-	-	-		14,547,818
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 18,129,068
Total Expenditures	\$ 5,539,584	\$ 1,786,300	\$ 9,000,000	\$ 55,000	\$ 1,004,797		\$ 154,205,558

* Not including Capital Leases which are programmed into the appropriate Departmental budget above.

CITYWIDE BUDGET SUMMARIES

Consolidated Summary (Revenues by Source/Expenditures by Category)

	Special Revenue Funds			Capital Project Funds		
	General Fund	E-911 Fund	Hotel/Motel Fund	Capital Project Fund	Stormwater Capital Fund	Debt Service Fund
REVENUES:						
Property Taxes	\$ 32,607,000	\$ -	\$ -	\$ -	\$ -	\$ 6,371,000
Local Option Sales Taxes/TSPLOST	22,100,000	-	-	-	-	-
Other Taxes	17,850,150	800	9,550,000	-	-	-
Licenses and Permits	3,394,500	-	-	-	-	-
Intergovernmental Revenue	165,548	1,250,000	-	-	-	-
Charges for Services	4,690,100	3,950,000	-	-	-	-
Fines and Forfeitures	3,143,250	-	-	-	-	-
Interest Earnings	650,000	32,180	-	150,000	50,000	28,000
Other/Miscellaneous	301,061	-	-	-	-	-
<i>subtotal</i>	\$ 84,901,609	\$ 5,232,980	\$ 9,550,000	\$ 150,000	\$ 50,000	\$ 6,399,000
Other Financing Sources						
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ 10,597,818	\$ 3,950,000	\$ -
Interfund Transfer from Hotel/Motel Fund	3,581,250	-	-	-	-	-
Budgeted Fund Balance	10,547,818	155,000	-	1,500,000	-	204,402
<i>subtotal</i>	\$ 14,129,068	\$ 155,000	\$ -	\$ 12,097,818	\$ 3,950,000	\$ 204,402
Total Revenues	\$ 99,030,677	\$ 5,387,980	\$ 9,550,000	\$ 12,247,818	\$ 4,000,000	\$ 6,603,402
EXPENDITURES:						
Personnel Services	\$ 60,145,374	\$ 3,410,888	\$ -	\$ -	\$ -	\$ -
Maintenance and Operations	22,110,083	1,674,307	5,500	-	-	8,000
Capital/Interest	280,845	-	-	11,063,900	4,000,000	-
Bond/Capital Lease Debt Service	1,066,557	302,785	1,392,713	-	-	6,595,402
Other						
Insurance/Medical Claims	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	4,178,125	-	-	-
Contingency	880,000	-	392,412	-	-	-
Non-Allocated (Reserve); One-Time Usage	-	-	-	1,183,918	-	-
<i>subtotal</i>	\$ 84,482,859	\$ 5,387,980	\$ 5,968,750	\$ 12,247,818	\$ 4,000,000	\$ 6,603,402
Other Financing Uses						
Interfund Transfer to General Fund	\$ -	\$ -	\$ 3,581,250	\$ -	\$ -	\$ -
Interfund Transfer to Capital Funds	14,547,818	-	-	-	-	-
<i>subtotal</i>	\$ 14,547,818	\$ -	\$ 3,581,250	\$ -	\$ -	\$ -
Total Expenditures	\$ 99,030,677	\$ 5,387,980	\$ 9,550,000	\$ 12,247,818	\$ 4,000,000	\$ 6,603,402

* Includes debt service (principal and interest) associated with Bonds and Capital Leases.

CITYWIDE BUDGET SUMMARIES

	Enterprise Fund		Internal Service Funds		Fiduciary Fund		
	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPEB Health Benefit Fund	OPEB Reimb. Fund	TOTAL	
REVENUES:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,978,000	
Local Option Sales Taxes/TSPLOST	-	-	-	-	-	22,100,000	
Other Taxes	-	-	-	-	-	27,400,950	
Licenses and Permits	-	-	-	-	-	3,394,500	
Intergovernmental Revenue	-	-	-	-	-	1,415,548	
Charges for Services	5,532,225	1,761,021	9,000,000	-	-	24,933,346	
Fines and Forfeitures	-	-	-	-	-	3,143,250	
Interest Earnings	7,359	25,279	-	5,000	78,500	1,026,318	
Other/Miscellaneous	-	-	-	-	926,297	1,227,358	
<i>subtotal</i>	\$ 5,539,584	\$ 1,786,300	\$ 9,000,000	\$ 5,000	\$ 1,004,797	\$ 123,619,270	
Other Financing Sources							
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,547,818	
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	3,581,250	
Budgeted Fund Balance	-	-	-	50,000	-	12,457,220	
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 30,586,288	
Total Revenues	\$ 5,539,584	\$ 1,786,300	\$ 9,000,000	\$ 55,000	\$ 1,004,797	\$ 154,205,558	
EXPENDITURES:							
Personnel Services	\$ 94,565	\$ -	\$ -	\$ 35,000	\$ 926,297	\$ 64,612,124	
Maintenance and Operations	5,440,485	1,036,300	1,900,000	20,000	78,500	32,273,175	
Capital/Interest	-	-	-	-	-	15,344,745	
Bond/Capital Lease Debt Service	-	-	-	-	-	9,357,457	
Other							
Insurance/Medical Claims	-	750,000	7,100,000	-	-	7,850,000	
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	4,178,125	
Contingency	4,534	-	-	-	-	1,276,946	
Non-Allocated (Reserve); One-Time Usage	-	-	-	-	-	1,183,918	
<i>subtotal</i>	\$ 5,539,584	\$ 1,786,300	\$ 9,000,000	\$ 55,000	\$ 1,004,797	\$ 136,076,490	
Other Financing Uses							
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,581,250	
Interfund Transfer to Capital Funds	-	-	-	-	-	14,547,818	
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,129,068	
Total Expenditures	\$ 5,539,584	\$ 1,786,300	\$ 9,000,000	\$ 55,000	\$ 1,004,797	\$ 154,205,558	

* Includes debt service (principal and interest) associated with Bonds and Capital Leases.

CITYWIDE BUDGET SUMMARIES

Personnel Listing by Department

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Recommended FY 2024**	Variance
Detail by Department:						
General Fund						
Mayor & City Council	3.5	3.5	3.5	3.5	3.5	-
City Administration	7.0	6.0	6.0	6.0	9.0	3.0
Community and Economic Development	30.0	32.0	32.0	32.0	33.0	1.0
Public Works	52.0	52.0	51.0	51.0	50.0	(1.0)
* Finance	21.5	21.5	21.5	21.5	21.5	-
Public Safety	223.5	226.5	232.5	238.5	243.5	5.0
Human Resources	3.0	3.0	3.0	4.0	4.0	-
Municipal Court	7.5	7.5	7.0	6.5	6.5	-
Recreation, Parks & Cultural Services	51.0	51.0	48.0	49.0	49.5	0.5
Information Technology	12.0	12.0	13.0	13.0	13.0	-
subtotal	411.0	415.0	417.5	425.0	433.5	8.5
E-911 Fund (Special Revenue Fund)						
Public Safety	32.0	32.0	32.0	32.0	32.0	-
Information Technology	1.0	1.0	1.0	1.0	1.0	-
subtotal	33.0	33.0	33.0	33.0	33.0	-
DEA Fund (Special Revenue Fund)						
Public Safety	3.0	-	-	-	-	-
Solid Waste Fund (Enterprise Fund)						
Finance	1.0	1.0	1.0	1.0	1.0	-
Full-Time Equivalent (FTE) Positions						
	448.0	449.0	451.5	459.0	467.5	8.5

Notes:

Includes 1 full-time equivalent position (Finance - Treasure Services Manager) s that is not funded but are part of the City's authorized work force. This position will remain vacant pending a (1) justifiable needs assessment by City Administration and (2) identification of a sustainable funding source.

FY 2024 includes the addition of eight new full-time equivalent positions (Administrative Assistant II, Land Development Inspector Supervisor, Sergeant, RMS Coordinator/Database Manager, [2] RTCC Operator/Analyst, Assistant Fire Marshal, and Parks Services Supervisor) and the upgrade of one existing part-time position to full-time status (Marketing Coordinator which is transferred from the Recreation, Parks & Cultural Services Department to City Administration). Please refer to the *Operating Initiative Requests* section of this document for detailed information on the duties and responsibilities of the new positions.

GENERAL FUND SUMMARY

General Fund Summary

Overview

The *General Fund Summary* section is intended to provide readers with an overall understanding of the city's fiscal year 2024 General Fund budget. The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **General Fund Summary**

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

- **Statement of Budgetary Comparisons**

This statement provides a detailed comparison of revenues and expenditures for fiscal years 2023 and 2024. Revenues are presented by source, and expenditures are presented by category (i.e., Personnel Services, Maintenance & Operations, Capital, etc.).

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

This statement provides a historical comparison of revenues and expenditures for fiscal years 2020-2024 as well as a forecast for fiscal years 2025-2026. Also included are changes in fund balance. The financial forecast utilizes revenue collection patterns (historical and current patterns; as adjusted for seasonal fluctuations) adjusted to reflect expenditure mandates as provided by the City Council.

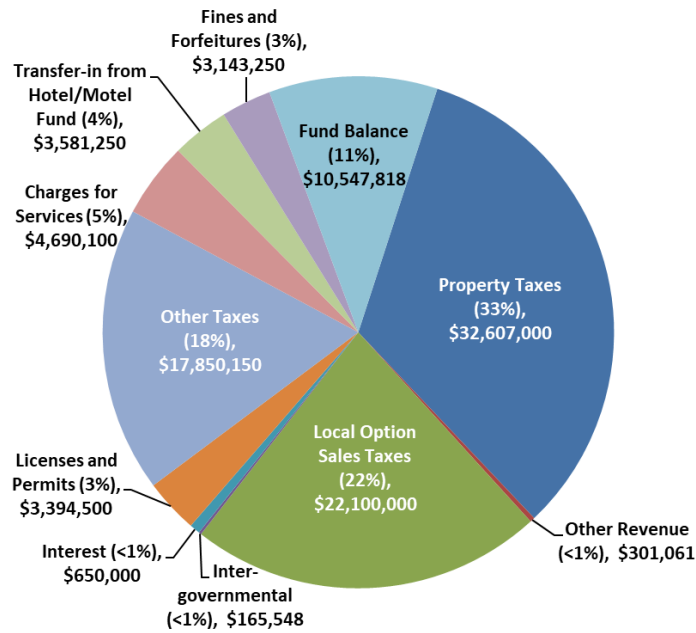
- **Budget Narrative**

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

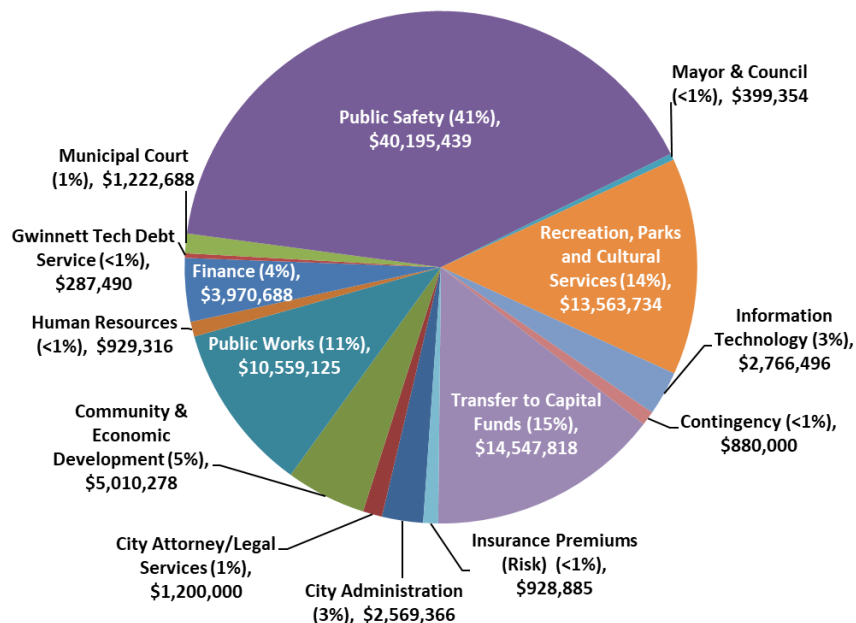
GENERAL FUND SUMMARY

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

Summary by Revenue Source



Summary by Department Expenditures



FY 2024 General Fund Budget

totals \$99 Million

GENERAL FUND SUMMARY

Statement of Budgetary Comparisons

	FY 2023 AMENDED BUDGET	FY 2024 RECOMMENDED BUDGET	\$ Variance	% Variance
Revenues:				
Property Taxes:				
Current Year	\$ 26,300,000	\$ 28,850,000	\$ 2,550,000	9.7%
Motor Vehicle Title Tax Fee	3,000,000	3,500,000	500,000	16.7%
Prior Year/Delinquent/MV	202,000	257,000	55,000	27.2%
Local Option Sales Tax	19,185,073	22,100,000	2,914,927	15.2%
Other Taxes	17,983,777	17,850,150	(133,627)	-0.7%
Licenses & Permits	2,991,000	3,394,500	403,500	13.5%
Intergovernmental	186,000	165,548	(20,452)	-11.0%
Charges for Services	4,618,415	4,690,100	71,685	1.6%
Fines & Forfeitures	2,372,000	3,143,250	771,250	32.5%
Interest	200,000	650,000	450,000	225.0%
Other Revenues	313,052	301,061	(11,991)	-3.8%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	2,812,500	3,581,250	768,750	27.3%
Total Operating Revenues	\$ 80,163,817	\$ 88,482,859	\$ 8,319,042	10.4%
Fund Balance Carryforward	12,639,800	10,547,818		
Total Revenues	\$ 92,803,617	\$ 99,030,677		
Expenditures (by Category):				
Personnel Services:				
Salaries/Overtime/Seasonal	\$ 35,586,428	\$ 38,716,724	\$ 3,130,296	8.8%
Group Insurance	10,080,112	9,940,392	(139,720)	-1.4%
Pension (Defined Benefit)	2,869,712	3,187,015	317,303	11.1%
Pension (401A)	2,952,059	3,531,072	579,013	19.6%
OPEB/Post Employment Healthcare	657,980	872,010	214,030	32.5%
Miscellaneous Benefits	3,617,572	3,898,161	280,589	7.8%
subtotal	\$ 55,763,863	\$ 60,145,374	\$ 4,381,511	7.9%
Maintenance and Operations:				
Professional Services	\$ 3,281,284	\$ 3,922,723	\$ 641,439	19.5%
Repair/Maintenance	1,851,962	2,124,240	272,278	14.7%
Maintenance Contracts	3,825,274	3,422,088	(403,186)	-10.5%
Professional Services (IT)	2,543,248	3,672,524	1,129,276	44.4%
General Supplies	1,030,219	1,152,428	122,209	11.9%
Utilities	2,901,441	3,022,975	121,534	4.2%
Fuel	582,560	667,000	84,440	14.5%
Uniforms	264,938	382,188	117,250	44.3%
Travel/Training	506,164	634,451	128,287	25.3%
Legal Services	1,100,000	1,200,000	100,000	9.1%
Insurance Premiums (Risk Fund)	823,300	928,885	105,585	12.8%
Miscellaneous	957,274	980,581	23,307	2.4%
subtotal	\$ 19,667,664	\$ 22,110,083	\$ 2,442,419	12.4%
Capital/Lease:	\$ 682,885	\$ 1,059,912	\$ 377,027	55.2%
Other Uses:				
Contingency	\$ 760,765	\$ 880,000	\$ 119,235	15.7%
Gwinnett Tech Contribution (Debt Svc)	288,640	287,490	(1,150)	-0.4%
subtotal	\$ 1,049,405	\$ 1,167,490	\$ 118,085	11.3%
Total Operating Expenditures	\$ 77,163,817	\$ 84,482,859	\$ 7,319,042	9.5%
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	12,639,800	10,547,818		
Recurring Capital Program	3,000,000	4,000,000		
Total Expenditures	\$ 92,803,617	\$ 99,030,677		

Personnel (full-time-equivalent)* 425.0 433.5

* FYs 2023 and 2024 include 1 full-time position (Treasury Manager) that is not funded but is part of the City's authorized workforce. This position will remain vacant pending a (1) justifiable needs assessment by City Administration and (2) identification of a sustainable funding source.

GENERAL FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
Beginning Fund Balance:	\$ 27,826,270	\$ 26,626,051	\$ 35,676,603	\$ 42,887,620	\$ 40,904,159	\$ 39,837,696	\$ 41,632,169
Revenues:							
Property Taxes	\$ 27,301,937	\$ 29,314,431	\$ 30,128,446	\$ 29,502,000	\$ 32,607,000	\$ 34,111,940	\$ 35,527,609
Local Option Sales Taxes	15,991,131	16,984,903	20,552,835	19,185,073	22,100,000	22,984,000	23,903,360
Other Taxes	16,064,467	16,958,303	17,098,363	17,983,777	17,850,150	18,472,579	19,117,236
Licenses and Permits	3,269,383	3,080,442	3,253,437	2,991,000	3,394,500	3,496,285	3,601,122
Intergovernmental	447,357	338,694	433,160	186,000	165,548	171,417	177,515
Charges for Services	3,622,070	3,374,786	4,028,980	4,618,415	4,690,100	4,830,803	4,975,727
Fines and Forfeitures	1,723,631	2,531,031	2,974,013	2,372,000	3,143,250	3,204,540	3,245,664
Interest	706,149	104,382	(604,350)	200,000	650,000	650,000	650,000
Other Revenue	190,607	214,698	202,198	200,052	206,061	212,243	218,610
	\$ 69,316,732	\$ 72,901,670	\$ 78,067,082	\$ 77,238,317	\$ 84,806,609	\$ 88,133,807	\$ 91,416,843
Expenditures:							
Mayor and City Council	\$ 366,417	\$ 368,717	\$ 350,347	\$ 399,287	\$ 399,354	\$ 409,543	\$ 420,218
City Administration	1,661,974	1,267,117	1,440,308	1,478,133	2,569,366	2,254,949	2,759,527
Legal Services	882,013	762,682	1,062,905	1,100,000	1,200,000	1,230,000	1,260,750
Community & Economic Development	3,377,666	3,868,757	4,081,289	4,631,115	5,010,278	5,219,298	5,437,946
Public Works	8,352,910	8,536,228	8,853,639	10,156,073	10,559,125	10,942,779	11,342,570
Finance	3,394,381	3,363,629	3,451,127	3,698,826	3,970,688	4,131,449	4,299,732
Public Safety	28,854,870	29,352,576	32,217,831	36,784,627	40,195,439	41,580,967	43,397,658
Human Resources	554,384	521,820	606,075	855,513	929,316	962,428	996,939
Municipal Court	889,434	905,796	1,080,027	1,148,200	1,222,688	1,267,830	1,314,097
Recreation, Parks & Cultural Services	9,419,744	8,866,601	10,281,112	12,642,221	13,563,734	14,028,187	14,510,663
Information Technology	1,994,728	2,029,606	1,894,045	2,397,117	2,766,496	2,880,808	3,000,465
Non-Departmental:							
Contingency	31,388	37,426	60,167	760,765	880,000	906,400	933,592
(1) Insurance Premiums (Risk Fund)	667,500	720,250	779,750	823,300	928,885	952,107	975,910
Gwinnett Tech Debt Service	291,190	290,490	289,640	288,640	287,490	286,978	291,065
Operating Initiatives/Reserve	32,500	-	-	-	-	1,101,836	1,633,432
	\$ 60,771,099	\$ 60,891,695	\$ 66,448,262	\$ 77,163,817	\$ 84,482,859	\$ 88,155,559	\$ 92,574,564
Other Financing Sources (Uses):							
Proceeds from the sale of Capital Assets	\$ 68,380	\$ 123,658	\$ 103,210	\$ 113,000	\$ 95,000	\$ 97,850	\$ 100,786
Interfund Transfer:							
Hotel/Motel Fund	2,502,036	1,458,781	2,975,786	2,812,500	3,581,250	3,724,500	3,873,480
Capital Project Fund	(9,766,268)	(3,156,862)	(5,966,799)	(11,439,800)	(10,597,818)	(10,265,469)	(8,935,444)
Stormwater Capital Fund	(2,550,000)	(1,385,000)	(1,520,000)	(4,200,000)	(3,950,000)	(4,110,000)	(4,280,000)
	\$ (9,745,852)	\$ (2,959,423)	\$ (4,407,802)	\$ (12,714,300)	\$ (10,871,568)	\$ (10,553,119)	\$ (9,241,178)
Adjustment for Historical Collections/Spend Factor: (2)				10,656,339	9,481,355	12,369,344	13,310,851
Ending Fund Balance: (2)	\$ 26,626,051	\$ 35,676,603	\$ 42,887,620	\$ 40,904,159	\$ 39,837,696	\$ 41,632,169	\$ 44,544,121
<i>Changes in Fund Balance (actual/est.)</i>	<i>\$ (1,200,219)</i>	<i>\$ 9,050,552</i>	<i>\$ 7,211,017</i>	<i>\$ (1,983,461)</i>	<i>\$ (1,066,463)</i>	<i>\$ 1,794,473</i>	<i>\$ 2,911,952</i>
<i>Personnel (full-time-equivalent)</i>	<i>411.0</i>	<i>415.0</i>	<i>417.5</i>	<i>425.0</i>	<i>433.5</i>	*	

Notes:

- Represents funding to the Risk Management Fund.
- Pursuant to the City's financial management policies, fund balance in excess of the City's current 25% Fund Balance Reserve can be used for one-time capital initiatives. The budgetary presentation for fiscal years 2023-2026 has been adjusted to reflect historical collection/spend factors. That is to say, revenue collection trends above the conservative revenue budget forecast (by policy) and expenditure trends below budgetary appropriations (e.g. reflecting an estimate of turnover, etc.).

* FY 2024 includes 1 full-time equivalent position that is not funded but is part of the city's authorized workforce. This position is detailed within the *Personnel Listing by Department* section of this document and will remain vacant pending a (1) justifiable needs assessment by City Administration and (2) identification of a sustainable funding source.

GENERAL FUND SUMMARY

Budget Narrative

Revenues

FY 2024 General Fund operating revenues are forecasted to grow by 10%, or \$8.3 million, compared to Amended FY 2023. However, operating revenue estimates based on trend data suggest actual collections for FY 2023 in excess of \$86.6 million which results in a growth rate approximating around 2% (budget to est. actual). The following table compares major revenue categories within the General Fund:

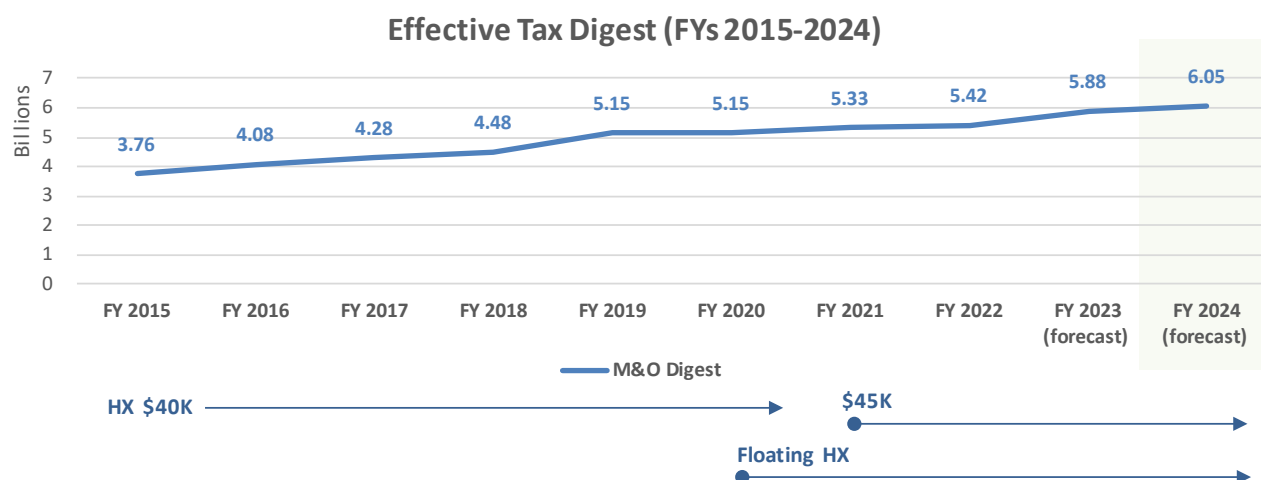
	FY 2023 AMENDED BUDGET	FY 2024 RECOMMENDED BUDGET	\$ Variance	% Variance
Revenues:				
Property Taxes:				
Current Year	\$ 26,300,000	\$ 28,850,000	\$ 2,550,000	9.7%
Motor Vehicle Title Tax Fee	3,000,000	3,500,000	500,000	16.7%
Prior Year/Delinquent/MV	202,000	257,000	55,000	27.2%
Local Option Sales Tax	19,185,073	22,100,000	2,914,927	15.2%
Other Taxes:				
Franchise Fees	7,100,000	6,825,000	(275,000)	-3.9%
Insurance Premium Tax	5,418,627	5,550,000	131,373	2.4%
Alcohol Beverage Excise Tax	2,575,000	3,150,000	575,000	22.3%
Other Taxes	2,890,150	2,325,150	(565,000)	-19.5%
Licenses & Permits	2,991,000	3,394,500	403,500	13.5%
Intergovernmental	186,000	165,548	(20,452)	-11.0%
Charges for Services	4,618,415	4,690,100	71,685	1.6%
Fines & Forfeitures	2,372,000	3,143,250	771,250	32.5%
Interest	200,000	650,000	450,000	225.0%
Other Revenues	313,052	301,061	(11,991)	-3.8%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	2,812,500	3,581,250	768,750	27.3%
Total Operating Revenues	\$ 80,163,817	\$ 88,482,859	\$ 8,319,042	10.4%
Fund Balance Carryforward	12,639,800	10,547,818		
Total Revenues	\$ 92,803,617	\$ 99,030,677		

Property and Motor Vehicle Taxes

Property taxes are calculated based on an assessed millage rate on real and personal property owned within the city. Real property consists of land, buildings, structures, and improvements affixed to land. Personal property includes machinery, equipment, inventory supplies, furniture, motor vehicles, boats, etc. The Fulton County Board of Assessors (the "BOA") determines the fair market value of property (i.e., tax digest) utilizing numerous analytical methods including comparative sales data. As of the date of this budget submission, the BOA has not provided the updated tax digest.

GENERAL FUND SUMMARY

The chart below illustrates the tax digest growth within the city for the last 9 years based on actual tax collections coupled with a staff forecast for FYs 2023 and 2024. These figures are net of all exemptions (e.g., basic homestead and floating homestead exemptions).



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

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

The tax digest is subject to tax appeal adjustments which reduce overall valuations. As such, staff forecasts a 2023 tax digest that adjusts for actual/estimated valuation reductions (e.g., tax appeals) which results in a revised valuation approximating \$5.88 billion.

The forecast for FY 2024 builds upon the 2023 estimate with the following growth factors coupled with a collection rate of 98% which approximates the historical average:

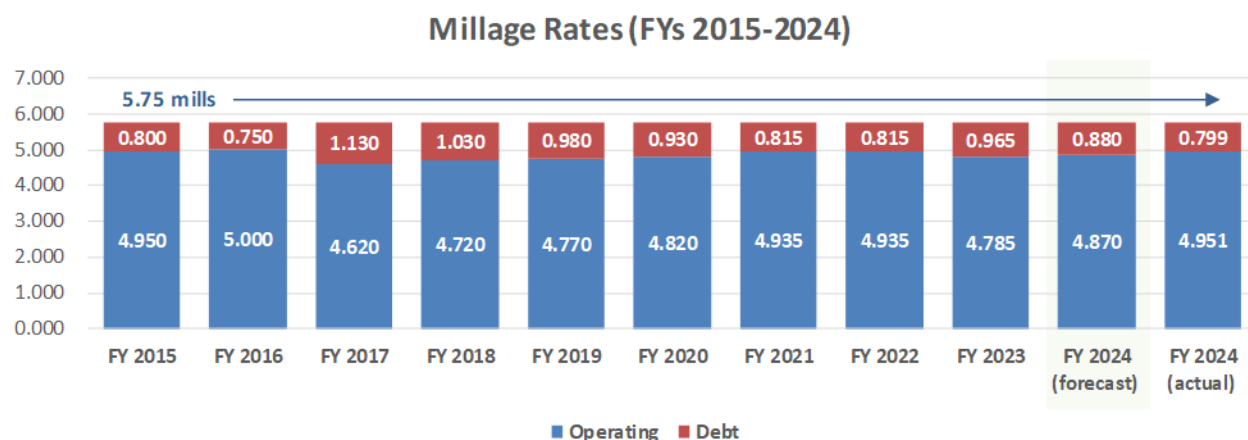
- 4% valuation growth trend for the Residential portion of the digest (market segment is experiencing strong growth but valuations growth is tempered through the floating homestead exemption which limits growth to the lesser of 3% or CPI).
- 1% valuation growth trend for the Commercial portion of the digest which highlights the uncertainty facing our commercial office developments resulting from the COVID-19 pandemic and its impact on occupancy rates.
- \$37 million in new construction taxable-value-added.

The net result is a forecasted growth in the 2024 tax digest of 3% over 2023 estimates.

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

The city has historically acknowledged the need to provide a taxation rate commensurate with the government's level of service. The chart below illustrates the annual millage rates levied by the city for the last 10 years including the request for FY 2024.



The FY 2024 Budget is based on maintenance of the city's millage rate at 5.750 mills¹².

- The portion of the millage rate funding debt service (Debt Service Fund) is estimated to decrease 0.085 mills compared to FY 2023 to a total of 0.880 mills. As our annual debt service obligations are relatively flat, growth in the tax digest allows for a reduction in the debt service millage rate. The decrease in tax revenue associated with the debt service millage shift is estimated at \$600,000.
- The portion of the millage rate funding operations and capital investment (General Fund) is estimated to increase 0.085 mills compared to FY 2023 to a total of 4.870 mills. The increase in tax revenue associated with the operations millage shift is estimated at \$500,000 and has been allocated towards operating initiatives. The shift from debt service millage to operations millage results in additional tax savings for our homeowners as the operations millage rate is subject to homestead exemptions.

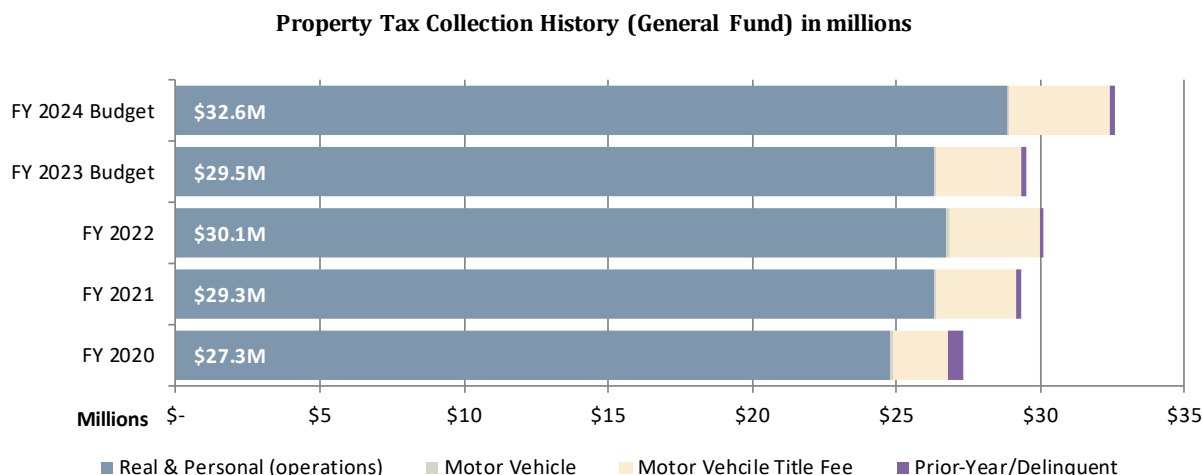
The property tax revenue estimates are net of the city's homestead exemptions which are estimated to save our homeowners over \$6.7 million annually. The main homestead components include the floating homestead exemption that caps the valuation growth of homesteaded properties at the lesser of 3% or CPI and the basic homestead exemption that

¹² The Amended Millage Rate Ordinance was approved after the FY 2024 Budget adoption on June 19, 2023. The budget as adopted on June 19, 2023, included an estimated operating millage of 4.870 mills and an estimated debt service millage of 0.880 mills and forms the basis for the budgetary figures included within this budget document. The final millage was adopted on August 28, 2023, and includes an operating millage of 4.951 mills and a debt service millage of 0.799 mills which results in an additional \$1,795,000 in resources to fund City initiatives.

GENERAL FUND SUMMARY

lowers the taxable value of a homesteaded property by \$45,000. These values do not include the one-time State HTRG exemption discussed later in this section. The city's homestead exemptions go great lengths in keeping Alpharetta an affordable place to live and retire.

General Fund property taxes are budgeted at \$32.6 million in FY 2023 and represent approximately 33% of General Fund revenues. The chart below depicts a 5-year history of General Fund property tax collections by type.



Motor vehicle tax is experiencing declines due to House Bill 386 which phased out motor vehicle taxes on all vehicles titled on or after March 1, 2013. The city is still receiving motor vehicle taxes on vehicles titled before March 1, 2013, until the vehicle is sold/transferred. Accordingly, the city is forecasting motor vehicle revenues to decline moving forward.

HB 386 created a Motor Vehicle Title Fee to partially offset the reduction in motor vehicle taxes. The Title Fee is 6.6% and is shared between the State and local governments (county, city, and school boards; local share approaches 65% of collections). An increase of 17% is forecasted in FY 2024 for motor vehicle title fees from a budget-to-budget standpoint. However, actual collection trends during fiscal year 2023 indicate revenue collections approximating \$3.4 million resulting in a revised growth trend of 3%. This trend, while high, is reflective of year-to-date collection patterns. That said, limited vehicle availability may suppress growth in the short-term.

Property Taxes – HTRG Program

On March 13, 2023, House Bill 18 was signed into law and is reflected in the State of Georgia's Amended Fiscal Year 2023 budget. HB 18 was a proposal by Governor Brian Kemp to refund \$950 million in property taxes back to homesteaded property owners in 2023. Specifically, HB 13 authorizes the HTRG Program (Homeowners Tax Relief Grant) which provides one-time tax relief to homesteaded property owners by reducing the assessed value of their

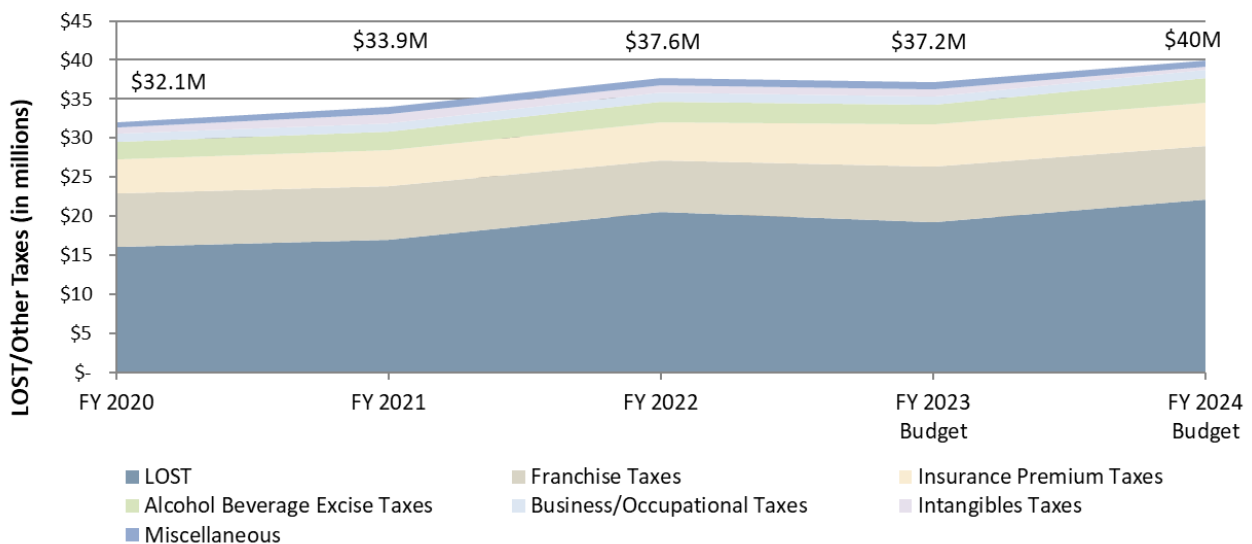
GENERAL FUND SUMMARY

property by up to \$18,000. The estimated tax savings to our homesteaded property owners through the HTRG Program total \$1.1 million.

The City will add the HTRG exemption to its current homestead exemption offerings, which are among the highest in the State, resulting in additional savings estimated at \$1.1 million to our homeowners. The City will work with the GA Department of Revenue and claim reimbursement for the value of HTRG Program. The City's property tax revenue will not be affected under this program.

Other Taxes (including LOST)

Other taxes account for 40%, or \$40 million, of total General Fund revenue for FY 2024. Specifically, revenue sources within the Other Taxes category include Local Option Sales Taxes ("LOST"), Franchise Taxes, Insurance Premium Taxes, Alcohol Beverage Excise Taxes, etc. The chart below provides a 5-year history of Other Tax collections by type.



- Local Option Sales Taxes ("LOST"):** This revenue source represents the city's portion of the 7.75% sales and use tax collected in Fulton County and totals \$22.1 million for FY 2024. The 7.75% sales tax is made up of the following: State 4% and Local 3.75%. The Local portion is made up of 1% MARTA, 1% ESPLOST (education), 1% LOST, and 0.75% TSPLOST (Alpharetta portion is collected in a separate Fund as these proceeds can only be used on approved transportation projects). Alpharetta's share of the 1% LOST for 2023 (calendar year) is 5.8164%.

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

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

An increase of 15% is forecasted for FY 2024 from a budget-to-budget standpoint. However, actual collections are estimated at \$21.5 million in FY 2023 which equates to a revised growth rate of 3%.

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

A decrease of -4% is forecasted for FY 2024 from a budget-to-budget standpoint. However, actual collections are estimated at \$6.8 million in FY 2023 which is roughly flat with the 2024 budget proposal.

Collections from GA Power and Sawnee EMC, the largest contributors of this revenue source (75% of total franchise fees), is forecasted at \$5.3 million for FY 2024 and represents a \$102,987 increase over the prior year (\$5.1 million was collected in FY 2023). Collections are likely to exceed the budgetary forecast due to approved rate increases by GA Power including 12% (average) on June 1, 2023, and continued rate increases approved thereafter (4.5% on January 1, 2024, and 4.5% on January 1, 2025). However, this revenue source is subject to multiple variables with impacts that are difficult to forecast including weather (mild vs. extreme summers, etc.), continued changes to work patterns (office vs. remote work-from-home, etc.), etc.

Collections from cable franchise agreements represent the next largest source and are estimated to total \$725,000 in FY 2023. The budget forecast for FY 2024 totals \$650,000 and reflects declines approximating -24% compared to the FY 2023 Budget and -10% compared to the FY 2023 revenue estimate. This revenue source has been declining annually since FY 2020 which represented the 1st full fiscal year after the City raised the Cable Franchise Fee from 3% to 5% (effective January 1, 2019). Reasons proffered for this decline include competition from streaming services and the evolving ways consumers access these services.

Collections from telecom franchise agreements (Bellsouth primarily) are estimated to total \$320,000 in FY 2023. The budget forecast for FY 2024 totals \$300,000 and

GENERAL FUND SUMMARY

reflects declines approximating -75% compared to the FY 2023 Budget and -6% compared to the FY 2023 revenue estimate. The material reductions between 2023 and 2024 are related to non-recurring audit collections in prior years coupled with BellSouth altering its Franchise Fee remittances based on multiple factors including revisions related to classification of customers as “exempt” under the fee parameters. The City is working with Bellsouth to obtain clarity on the franchise fee remittances to ensure all requirements are being met.

- **Insurance Premium Taxes:** This revenue source represents a percentage of insurers’ gross direct premiums on life, accident, and sickness insurance policies written within the State and totals \$5.6 million in FY 2024. Minimal growth is forecasted for FY 2023 from a budget-to-budget standpoint (2%) based on collection trends.

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

- **Alcohol Beverage Excise Taxes:** This revenue source represents taxes levied on dealers and wholesalers of alcoholic beverages within the city and totals \$3.2 million in FY 2024. An increase of 22% is forecasted for FY 2024 from a budget-to-budget standpoint. However, actual collections are estimated at \$3 million in FY 2023 which equates to a revised growth rate of 5%.

Licenses & Permits

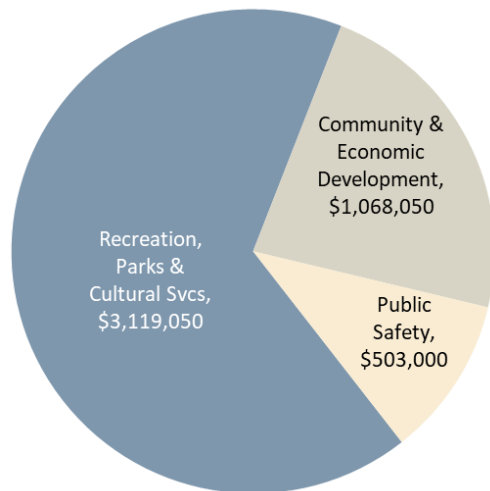
Licenses & permits account for 3%, or \$3.4 million, of total General Fund revenue for FY 2024. Licenses and permit revenues include alcoholic beverage permit fees, development permit and related fees, building permit fees, occupancy permit fees, sign permit fees, etc. Growth of 14% is forecasted for FY 2024 based on 2023 collection patterns with this revenue source growing back towards pre-pandemic collection levels (\$4.2 million in 2019).

The largest revenue source is Building Permit Fees (\$2 million forecasted for FY 2024; \$2.3 million estimated for FY 2023). As building permit fee revenues are non-standard, and their activity highly dependent upon multiple economic factors (local, regional, and national) which are notoriously difficult to forecast, staff forecasts these sources in a conservative manner. Collections for this source will likely exceed the FY 2024 budget forecast if economic activity continues at its present pace.

Intergovernmental

Intergovernmental sources account for <1%, or \$165,548, of total General Fund revenue for FY 2024. This revenue is primarily generated from Intergovernmental Agreements with the City of Milton related to the sharing of court management capabilities as well as overtime reimbursement through the Federal/State HIDTA (High Intensity Drug Trafficking Area) program.

GENERAL FUND SUMMARY



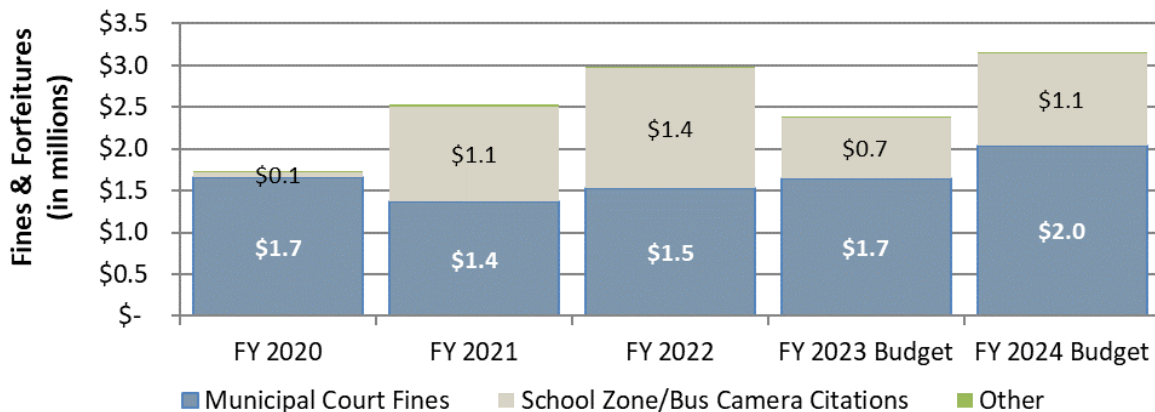
Charges for Services

Charges for services include user fees for community development (plan review, planning and development fees, etc.), public safety (plan review, police reports and services, etc.), recreation and parks (program and activity fees, etc.), and special events.

Charges for services account for 5%, or \$4.7 million, of total General Fund revenue. The forecast for 2024 builds upon the strong growth demand in our recreational programs as well as development activities (e.g., development plan review fees).

Fines & Forfeitures

Fines & Forfeitures include municipal court fines, code enforcement, school zone citations, etc. Fines & forfeitures account for 3%, or \$3.1 million, of total General Fund revenue for FY 2024. An increase of 33% is forecasted for FY 2024 from a budget-to-budget standpoint. However, actual collections are estimated at \$3.1 million in FY 2023 which is essentially flat with the 2024 budget proposal that reflects a forecast of continued declines in the school zone citation revenue source as enforcement changes driving behavior and offset through continued growth in municipal court collections.



Interest

Interest earnings account for <1%, or \$650,000, of total General Fund revenue for FY 2024. Increases are forecasted to more accurately reflect the earnings the city is currently receiving from its investments in the market.

GENERAL FUND SUMMARY

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

Other Financing Sources account for 4%, or \$3.6 million, of total General Fund revenue for FY 2024 and consists of the city's share (40%) of the Hotel/Motel Tax. This revenue source is discussed in more detail within the *Special Revenue Fund Summaries* (Hotel/Motel Fund) section of this document.

Fund Balance

Carryforward fund balance accounts for 11%, or \$10.5 million, of total General Fund appropriations for FY 2024. Carryforward Fund Balance represents available cash in excess of the city's 25% emergency reserve. It is the city's policy to utilize the remaining fund balance above the emergency requirement for one-time expenditures.

Expenditures

Operating expenditures of the General Fund are forecasted to grow by 10% over FY 2023. This figure includes the operating initiative funding for FY 2024¹³. After adjusting for the operating initiative funding, the base operational growth totals 6%. The following table compares departmental appropriations within the General Fund:

Expenditures (by Department):	FY 2023 AMENDED BUDGET	FY 2024 RECOMMENDED BUDGET	\$ Variance	% Variance
Mayor and Council	\$ 399,287	\$ 399,354	\$ 67	0.0%
City Administration	1,478,133	2,569,366	1,091,233	73.8%
Finance	3,698,826	3,970,688	271,862	7.3%
Legal Services	1,100,000	1,200,000	100,000	9.1%
Information Technology	2,397,117	2,766,496	369,379	15.4%
Human Resources	855,513	929,316	73,803	8.6%
Municipal Court	1,148,200	1,222,688	74,488	6.5%
Public Safety	36,784,627	40,195,439	3,410,812	9.3%
Public Works	10,156,073	10,559,125	403,052	4.0%
Recreation, Parks & Cultural Services	12,642,221	13,563,734	921,513	7.3%
Community and Economic Development	4,631,115	5,010,278	379,163	8.2%
Non-Departmental:				
Contingency	760,765	880,000	119,235	15.7%
Insurance Premiums (Risk Fund)	823,300	928,885	105,585	12.8%
Gwinnett Tech Contribution (Debt Svc)	288,640	287,490	(1,150)	-0.4%
Total Operating Expenditures	\$ 77,163,817	\$ 84,482,859	\$ 7,319,042	9.5%
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	12,639,800	10,547,818		
Capital Program	3,000,000	4,000,000		
Total Expenditures	\$ 92,803,617	\$ 99,030,677		

¹³ Please refer to the *Operating Initiatives* section of this document for detail of the requests.

GENERAL FUND SUMMARY

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

	FY 2023 AMENDED BUDGET	FY 2024 RECOMMENDED BUDGET	\$ Variance	% Variance
Expenditures (by Category):				
Personnel Services:				
Salaries/Overtime/Seasonal	\$ 35,586,428	\$ 38,716,724	\$ 3,130,296	8.8%
Group Insurance	10,080,112	9,940,392	(139,720)	-1.4%
Pension (Defined Benefit)	2,869,712	3,187,015	317,303	11.1%
Pension (401A)	2,952,059	3,531,072	579,013	19.6%
OPEB/Post Employment Healthcare	657,980	872,010	214,030	32.5%
Miscellaneous Benefits	3,617,572	3,898,161	280,589	7.8%
<i>sub total</i>	\$ 55,763,863	\$ 60,145,374	\$ 4,381,511	7.9%
Maintenance and Operations:				
Professional Services	\$ 3,281,284	\$ 3,922,723	\$ 641,439	19.5%
Repair/Maintenance	1,851,962	2,124,240	272,278	14.7%
Maintenance Contracts	3,825,274	3,422,088	(403,186)	-10.5%
Professional Services (IT)	2,543,248	3,672,524	1,129,276	44.4%
General Supplies	1,030,219	1,152,428	122,209	11.9%
Utilities	2,901,441	3,022,975	121,534	4.2%
Fuel	582,560	667,000	84,440	14.5%
Uniforms	264,938	382,188	117,250	44.3%
Travel/Training	506,164	634,451	128,287	25.3%
Legal Services	1,100,000	1,200,000	100,000	9.1%
Insurance Premiums (Risk Fund)	823,300	928,885	105,585	12.8%
Miscellaneous	957,274	980,581	23,307	2.4%
<i>sub total</i>	\$ 19,667,664	\$ 22,110,083	\$ 2,442,419	12.4%
Capital/Lease:	\$ 682,885	\$ 1,059,912	\$ 377,027	55.2%
Other Uses:				
Contingency	\$ 760,765	\$ 880,000	\$ 119,235	15.7%
Gwinnett Tech Contribution (Debt Svc)	288,640	287,490	(1,150)	-0.4%
<i>sub total</i>	\$ 1,049,405	\$ 1,167,490	\$ 118,085	11.3%
Total Operating Expenditures	\$ 77,163,817	\$ 84,482,859	\$ 7,319,042	9.5%
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	12,639,800	10,547,818		
Capital Program	3,000,000	4,000,000		
Total Expenditures	\$ 92,803,617	\$ 99,030,677		

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Meeting the Internal Needs of Operating Departments

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

Several of the major points of the FY 2024 Budget are as follows:

- Management of personnel and compensation program to align with current market environment which includes budgetary adjustments to cover significant inflation in labor costs which are necessary to retain and recruit our highly skilled workforce:
 - Staffing level at 467.5 full-time equivalents “FTE” (citywide) with the funding breakdown as follows:
 - 466.5 full-time equivalents (funded). This includes the addition of new positions for FY 2024 including eight full-time positions and the upgrade of one existing part-time position to full-time status as provided within the *Operating Initiative Requests* section of this document.
 - 1 full-time equivalent (unfunded; budgetary savings of \$120,000); position to remain vacant pending an identified funding source and workload justification.
 - Staffing compensation adjustments aimed at maintaining competitiveness in an inflationary labor market include:
 - Recent compensation adjustments:
 - July 1, 2021: Continuation of the annual performance-based merit program (3% on average) in an estimated cost of \$1 million annually.
 - November 19, 2021: Mid-year 2022 adjustments (combined) in an estimated cost of \$1.9 million annually.
 - Across-the-board 3% salary adjustment for all employees.
 - Additional across-the-board 10% salary adjustment for 911 personnel and sworn Police Officers to maintain market competitiveness in recruitment and retention.

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- July 1, 2022: Increase in the annual performance-based merit program (4% on average) in a total estimated cost of \$1.6 million.
- July 1, 2022: Salary compression adjustments in an amount totaling \$825,000 annually (including taxes/benefits). Specifically, this initiative represents a continuation of the City's salary adjustment process and follows the recent adjustments related to maintaining competitiveness within the market. This phase is focused on adjusting internal compression issues within our pay structure to ensure we maintain a fair and equitable compensation plan for our employees.
- Proposed compensation adjustments:
 - July 1, 2023: Increase in the annual performance-based merit program (4% on average) in a total estimated cost of \$1.8 million. This figure is included within departmental operating budgets.
 - July 1, 2023 (FY 2024 Operating Initiative): This initiative represents a continuation of the City's salary adjustment process aimed at maintaining competitiveness within the market and is estimated at \$1.73 million. Specifically, market-based personnel compensation adjustments are proposed to ensure Alpharetta maintains its capacity to retain and attract our most valuable assets – namely, the team members that deliver excellent service to our community on a daily basis. The forecasted cost reflects salary adjustments and those impacted benefit line items (e.g., FICA, pension, etc.). This figure is included within departmental operating budgets.
- Increase (12% or \$2.4 million) in departmental maintenance and operations budgets (General Fund) that is experiencing inflationary growth through our labor-intensive contracted services (e.g., landscaping services, janitorial services, etc.), material-intensive contracts (maintenance needs that utilize concrete, wood, technology items that utilize microchips), etc. The increase set forth above includes \$502,500 in operating initiative funding for FY 2024 (non-personnel). Specific cost drivers include:
 - Increase in professional services of \$641,439 (20% growth) due primarily to the following: estimated costs (\$389,359) for the municipal elections in November 2023 (FY 2024 will be an election year while FY 2023 was not);

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new professional services within City Administration approved as part of the FY 2024 Operating Initiatives including communications services (\$30,000) and grant management services (\$50,000); increase totaling \$75,000 within the Finance Department for banking fees (e.g., credit card processing fees), investment advisor fees, and funding for staffing services to smooth out labor needs during peak workload seasons (e.g., property tax and occupational license billings); anticipated growth in recreation programs and the corresponding costs of program instructors (+\$114,285; it should be noted that this growth is also reflected in program fee revenue); etc.

- Increase in repair/maintenance costs of \$272,278 due primarily to the following:
 - Public Safety Department: estimated cost growth for vehicles (+\$47,500), equipment (+\$9,060), and facilities (+\$5,000). The growth in vehicle repair funding is based on current cost trends. Specifically, the city replaces 1/7th of its public safety fleet annually (this equates to a lifetime mileage target of 100,000) to ensure minimal downtime and that our equipment is responsive to service demands. That said, the city is still transitioning from Impala sedans to Explorers SUVs. The Impala's have a more costly repair record (than the Explorers) and, with our existing units reaching their mileage targets, we are incurring more repair costs in the short-term as we phase out the legacy Impalas.
 - Public Works Department: growth in facilities repair/maintenance costs of \$83,911 due to multiple factors including the reopening of the municipal jail partially due to reopening of jail (+\$30,000), additional funding for City Hall (+\$31,037), with the remainder (+\$22,863) due to inflationary cost growth of labor/supplies for many of the included services such as plumbing, HVAC, etc.
 - Recreation, Parks & Cultural Services Department: growth in grounds repair/maintenance costs of \$66,477 due primarily to the reallocation of parks maintenance funding from the Capital Project Fund to the General Fund as these items are under the \$25,000 capitalizable threshold. Components include: \$10,000 for restoration of the mini silos; \$12,000 for Brooke Street Park irrigation; \$10,000 for tree well lighting upgrades; and \$20,000 for North Park Ballfields 5-6 fencing upgrades.

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- Increase in maintenance contracts/IT professional services (combined – decline in maintenance contract funding is related to the reallocation of software related funding to the IT professional services accounts for expense tracking purposes) of \$726,090 due primarily to the following:
 - City Administration: growth of \$192,387 due primarily to new software approved as part of the FY 2024 Operating Initiatives including grant management software (\$70,000) and archiving/compliance software (\$80,000) as well as estimated fees for the annualized cost of the mid-year 2023 initiative to provide all board members with city emails addresses (Board of Ethics), estimated website hosting services costs, etc. Specifically, the City will be procuring the design and implementation of a new website during FY 2023 which will necessitate hosting service fees starting in year 2.
 - Public Safety Department: growth of \$149,829 due to the coverage of general software inflationary cost growth coupled with additional funding for body cameras (+\$112,000).
 - Public Works Department: growth of \$94,410 due primarily to inflationary cost increases in many of the city's labor-intensive contracts such as landscaping (annualized impact of recent right-of-way maintenance contract), janitorial, etc. coupled with funding for the newly opened Davis Drive extension (e.g., landscape maintenance).
 - Recreation, Parks & Cultural Services Department: growth of \$66,883, due primarily to additional funding for the RecWare Park Program Registration software (+\$55,000) as it is funded on a per customer basis and grows along with program participation. Additional cost growth is related to ensuring our Board Members have city email addresses (+\$7,830).
 - Community & Economic Development Department: growth of \$34,839 due to the coverage of general software inflationary cost growth coupled with estimated fees for the annualized cost of the mid-year 2023 initiative to provide all board members with city emails addresses (Board of Zoning Appeals, Code Enforcement Board, Design Review Board, Planning Commission, Historic Preservation Commission, etc.).

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- Increase in general supplies of \$122,209 due primarily to the following:
 - Public Safety Department: \$95,153 due primarily to additional funding for fire retirements/promotions events (+\$24,000), increased ammunition pricing (+\$18,000), increased funding for annual awards, retirement gifts, and medals purchased throughout the year (+\$10,000), funding for Narcan (+\$6,000; this was previously funded through a Fulton County grant), increased funding for fire station janitorial supplies based on current cost and usage trends (+\$7,355), etc.
 - Public Works Department: growth of \$34,442 due to rising costs and need for janitorial supplies, soap, and disinfectants, etc. as well as added facility supplies for the re-opening of the Alpharetta Jail.
- Increase in utility expenses of \$121,534 for electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage). The main driver is reopening of the Alpharetta Jail (\$21,450 in forecasted utility expenses) coupled with general electric utility cost growth (includes adjustments for approved GA Power rate increases of 10.5% on January 1, 2023, and 1% on January 1, 2024). It should be noted that under the Alpharetta Jail Intergovernmental Agreements, utilities will be split amongst all participating municipalities. This revenue is reflected within the Intergovernmental section and is based on approved IGAs as of April 2023. As other municipalities join, the revenue split will be updated accordingly.
- Increase in fuel expenses of \$84,440 due to usage patterns, commodity pricing trends, and new personnel (FY 2024 Operating Initiatives).
- Increase in uniform expenses of \$117,250 due primarily to growth within the Public Safety Department of \$80,499 associated with the increase in police officer uniform allotment from \$350 to \$800 per year in the amount of \$50,850 (implemented in 2023 and funded through a reallocation of available proceeds), an increase of \$36,000 for fire uniforms due to price increases and to complete the purchase of Class A uniforms, and uniform funding for the new services approved as part of the FY 2024 Operating Initiatives (Real-Time Crime Center, Assistant Fire Marshall, and Firefighter Recruiting Classes).
- Increase in professional development (travel/training) of \$128,287 due to a renewed focus on maintaining professional knowledge across all departments coupled with funding within the Public Safety Department for the new Firefighter Recruiting Classes approved as part of the FY 2024 Operating Initiatives.

GENERAL FUND SUMMARY

- Increase in legal services of \$100,000 to match current cost and usage trends.
- Increase in insurance premiums of \$105,585 to cover growth across multiple insurance types including: cyber liability insurance; workers compensation excess liability; umbrella liability insurance; 92 Milton avenue Condo Association insurance; etc.
- Increase in the departmental operating capital/lease accounts of \$377,027 due primarily to the following:
 - Public Safety Department: increase in capital of \$230,395 due to the reallocation of public safety equipment replacement funding from the Capital Project Fund to the General Fund as these items are under the \$25,000 capitalizable threshold. Components include: \$10,000 for furniture/bedding; \$15,000 for fire tools/equipment; \$10,000 for replacement exercise equipment; \$17,000 for (12) automated external defibrillators for patrol; \$12,295 for training sim gun replacement; \$17,000 for (2) replacement AR-10 sniper rifles; \$26,000 for the replacement of (5) sets of SWAT ballistic vests ; \$10,400 for (2) DEA TFO vests; \$2,400 for (2) DEA TFO helmets; \$8,200 for police department tools/equipment; \$2,700 for (6) motor helmets; \$5,000 for (2) radars for motors; \$5,000 for (2) Stalker Lasers; \$60,000 for turnout gear/personal protective equipment for firefighters; \$27,900 for (9) weather radio replacements; and \$1,500 for SCBA cylinders.
 - Public Safety Department: increase in fleet/equipment leases of \$119,209 due to issuance of the Series 2022 Bank of America capital lease in FY 2023 to replace three Fire Pumps. Upon programming of this increase in FY 2024, the annual payment for our operating leases will be relatively flat.
- Funding from the General Fund which is available for immediate capital investment in 2024 includes the following:
 - \$10,547,818 Fund Balance for one-time capital;
 - 4,000,000 Capital Contribution from the General Fund
 - \$14,547,818

GENERAL FUND DEPARTMENTAL SUMMARIES

General Fund Departmental Summaries

Overview

The *Department Summaries* section is intended to provide detailed financial and non-financial information about the departmental operations funded within the General Fund.

This section segments departmental budgets into the following components:

- *Mission Statement* – the statement must identify the particular purpose for the department and how it relates to the city’s overall mission.
- *Goals & Objectives* – a listing of the fundamental goals and objectives which aid the department in achieving its mission. Goals stretch and challenge the department, but they must also be SMART (Specific, Measurable, Achievable, Relevant, and Timed).

Direct linkages are identified between the city’s vision/strategic priorities and departmental goals & objectives.

- *Revenue/Expenditure Summary* – the budget for the department summarized by expenditure category:
 - Personal Services: salaries, overtime, and other compensation related expenditures.
 - Maintenance & Operations: professional fees, repair & maintenance, general supplies, communications, and other operational related expenditures.
 - Capital: departmental machinery & equipment expenses.
- *Statement of Service and Performance Measures* – multi-year summary of departmental performance measurements.

GENERAL FUND DEPARTMENTAL SUMMARIES

Mayor and City Council



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BWill@alpharetta.ga.us



DDerito@alpharetta.ga.us

JIM GILVIN
MAYOR



JGilvin@alpharetta.ga.us

Mission Statement

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

JOHN HIPES
CITY COUNCIL (POST 4)



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JASON BINDER
CITY COUNCIL (POST 5)



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DAN MERKEL
CITY COUNCIL (POST 6)



DMerkel@alpharetta.ga.us

DONALD MITCHELL
CITY COUNCIL (POST 1)

BRIAN WILL
CITY COUNCIL (POST 2)

DOUGLAS DERITO
CITY COUNCIL (POST 3)

GENERAL FUND DEPARTMENTAL SUMMARIES

Mayor and City Council

Mission Statement

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

Core Values

Excellence: We believe that expectations are the starting point; not the destination. Every member of the City of Alpharetta Team shall be dedicated to the pursuit of continuous improvement in our results and how they are achieved.

Stewardship: The citizens of Alpharetta have entrusted to us public resources and empowered us to protect, invest, and leverage them for the good and betterment of the community. We shall do so in a manner that reflects the highest ethics, exacting standards, and unwavering principles.

Integrity: The trust of the public is the foundation of our ability to conduct the business of local government and realize the City's mission. Every member of the City of Alpharetta Team shall maintain her or his reputation for honesty, straightforwardness, fair dealing, and a sincere desire to serve in the best interest of the community and citizens of Alpharetta.

Service: The City of Alpharetta is committed to efficient, effective, and responsive service delivery that makes a positive difference in the community and the lives of those we serve. We shall proactively address issues and pursue opportunities, act with humility, and deliver more than what is expected.

Loyalty: Through our every word and action we shall serve, protect, and promote the community and citizens of Alpharetta; advance the City's mission; and support and work in unity with those with whom we serve.

Community Vision

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



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



Fostering strong sense of community including safety and security;



Providing a business climate that attracts the top echelon companies.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Mayor and City Council General Fund

	FY 2020 Actual	FY2021 Actual	FY2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 120,000	\$ 120,000	\$ 120,050	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Group Insurance	171,786	183,279	161,751	188,331	169,821	178,312	187,228
FICA	7,036	6,763	7,213	9,455	9,455	9,833	10,227
Pension (401A Cont./Match)	18,000	16,390	18,625	18,000	16,800	17,472	18,171
Workers Compensation	3,626	3,384	3,363	3,153	2,724	2,833	2,946
OPEB Contribution	2,808	2,856	2,459	2,520	3,000	3,120	3,245
Miscellaneous	3,600	3,755	3,705	3,834	3,600	3,600	3,600
<i>subtotal</i>	\$ 326,856	\$ 336,426	\$ 317,166	\$ 345,293	\$ 325,400	\$ 335,170	\$ 345,416
Maintenance & Operations:							
* Mayor	\$ 9,000	\$ 7,200	\$ 4,860	\$ 7,200	\$ 9,200	\$ 9,200	\$ 9,200
* City Council Post 1	4,692	4,000	4,000	4,000	8,000	8,000	8,000
* City Council Post 2	5,000	3,977	8,781	4,000	8,000	8,000	8,000
* City Council Post 3	4,593	4,000	1,226	4,000	8,000	8,000	8,000
* City Council Post 4	4,472	1,567	1,154	4,000	8,000	8,000	8,000
* City Council Post 5	4,999	4,000	3,328	4,000	8,000	8,000	8,000
* City Council Post 6	3,527	2,106	1,367	4,000	8,000	8,000	8,000
Miscellaneous	3,278	5,440	8,464	22,794	16,754	17,173	17,602
<i>subtotal</i>	\$ 39,561	\$ 32,290	\$ 33,181	\$ 53,994	\$ 73,954	\$ 74,373	\$ 74,802
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 366,417	\$ 368,717	\$ 350,347	\$ 399,287	\$ 399,354	\$ 409,543	\$ 420,218

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The Fiscal Year 2024 Budget for the Mayor and City Council totals \$399,354 and is essentially flat compared to the FY 2023 budget. The Personnel Services category decreased -6%, or -\$19,893, due primarily to changes in group insurance benefit elections. Authorized personnel totals 3.5 full-time-equivalents (“FTE”) and represent the following:

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Variance
Mayor	0.5	0.5	0.5	0.5	0.5	-
Councilperson Post 1	0.5	0.5	0.5	0.5	0.5	-
Councilperson Post 2	0.5	0.5	0.5	0.5	0.5	-
Councilperson Post 3	0.5	0.5	0.5	0.5	0.5	-
Councilperson Post 4	0.5	0.5	0.5	0.5	0.5	-
Councilperson Post 5	0.5	0.5	0.5	0.5	0.5	-
Councilperson Post 6	0.5	0.5	0.5	0.5	0.5	-
	3.5	3.5	3.5	3.5	3.5	-

The Maintenance and Operations category increased 37%, or \$19,960, primarily due to an increase in the stipend accounts to \$8,000 for our City Commissioners and \$9,200 for the Mayor and partially offset through reductions in IT Professional Services allocations (city software). The FY 2023 budget included appropriations totaling \$4,000 for our City Commissioners and \$7,200 for the Mayor. However, the FY 2023 budget represents a funding level that reflects COVID reductions in FY 2021. Prior to these reductions, the stipend totaled \$5,000 for our City Commissioners and \$9,000 for the Mayor. The additional funding is intended to provide needed resources for training (professional development on city related activities), meetings, outreach, etc.



The City of Alpharetta is one of the first communities in the region to qualify for the Green Community Certification by the Atlanta Regional Commission. Certification is earned by implementing environmental sustainability practices and policies in 10 categories, ranging from energy efficiency and green building to transportation and water efficiency.

The City Council adopted the Alpharetta Green City Program in early 2009 as a comprehensive document for all the city’s sustainable policies and practices. A variety of measures are incorporated in the Green City Program, including LEED or EnergyStar certification for all new local government buildings, a green fleet policy, “green” purchasing policies and more. The city received points for its water conservation requirement for new construction, which mandates that any project within the city limits demonstrate how the project will reduce water consumption by at least 10 percent to receive a permit. Other measures implemented by the City of Alpharetta are community incentives for green building and WaterSense homes, a commercial recycling requirement, installation of LED bulbs in all traffic signals and a no-idling policy for government.

GENERAL FUND DEPARTMENTAL SUMMARIES

City Administration

CHRIS LAGERBLOOM
CITY ADMINISTRATOR

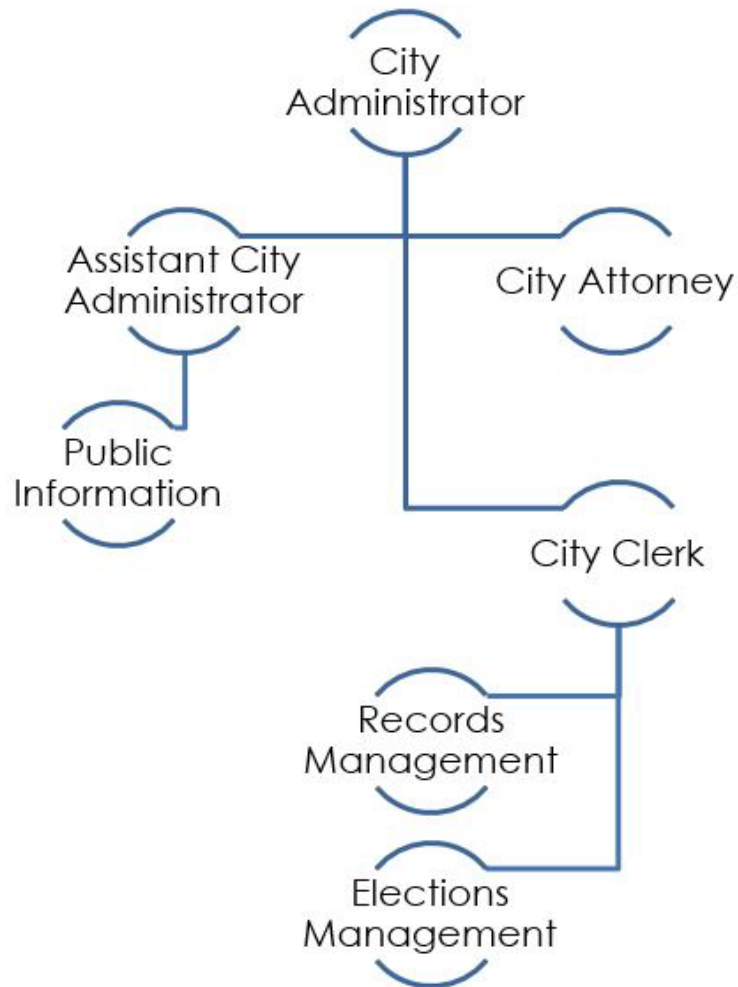


CLagerbloom@alpharetta.ga.us

JAMES DRINKARD
ASSISTANT CITY
ADMINISTRATOR



JDrinkard@alpharetta.ga.us



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



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



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

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

GENERAL FUND DEPARTMENTAL SUMMARIES














City Administration

Administration, City Attorney, City Clerk, and Public Information

Mission Statement

The mission of the City Administrator's Office is to carry out the policies and implement the goals established by the City Council in providing services to the citizens in the most effective and economical manner while promoting awareness and understanding of services, policies, information, programs, and priorities that results in an informed and participative community.

Goals and Objectives

-    ✓ To improve quality of service to citizens of the City of Alpharetta;
-  ✓ To improve morale and promote teamwork among all employees;
-  ✓ To improve coordination and administration of interdepartmental activities;
-    ✓ To promote better communication between all levels of government and the citizens;
-    ✓ To use technology to improve processes for citizen input into facets of governance; and
-   ✓ To increase the public/government interaction through the City's website.

Key Issues

- ✓ Continue the development of a “customer-driven” organizational culture among the staff;
- ✓ Strengthen the relationship between the City Council and staff - building bridges in communication to facilitate the relationship;
- ✓ Continue the informative, cooperative endeavor of providing the best available information for the City Council to remain effective and successful in their offices;
- ✓ Meet the service provision and service level demand of the citizens while ensuring the most cost-effective delivery of those services;
- ✓ Continue efforts toward more effective communication strategies with citizens through enhanced public awareness and public education programs;

GENERAL FUND DEPARTMENTAL SUMMARIES

- ✓ Seek to work with the local legislative delegation on the introduction or support of legislation that benefits the City of Alpharetta and its citizens;
- ✓ Anticipate the future population and area growth of the City as a result of continued development and annexations, ensuring staff meets the expectations of existing and new residents; and
- ✓ Continue efforts toward enhancing the compensation and benefits package to attract and retain the very best employees.



The City of Alpharetta has been awarded the *Certified City of Ethics* designation from the Georgia Municipal Association ("GMA"). This program was created to recognize cities that have adopted principles and procedures that offer guidance on ethical issues, along with a mechanism to resolve complaints at the local level.

The city has also been awarded the *City of Excellence* designation from the GMA in conjunction with Georgia Trend Magazine. This program was created to recognize Georgia's best managed and most livable cities.



GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

City Administration General Fund

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Licenses and Permits:							
Alcohol Beverage Permits	\$ 2,300	\$ 1,700	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Charges for Services:							
Other	1,113	274	1,651	250	250	258	265
Other Revenue:	16,096	2,178	2,178	-	-	-	-
TOTAL	\$ 19,509	\$ 4,152	\$ 5,829	\$ 250	\$ 250	\$ 258	\$ 265
EXPENDITURES							
Personnel Services:							
Salaries	\$ 761,456	\$ 713,685	\$ 727,620	\$ 752,178	\$ 1,048,634	\$ 1,090,579	\$ 1,134,203
Overtime	-	36	-	-	-	-	-
Group Insurance	122,879	125,388	119,329	111,788	179,169	188,127	197,534
FICA	48,935	44,954	46,446	58,370	80,955	84,193	87,561
Pension (Defined Benefit)	80,260	102,738	112,581	99,998	64,009	70,410	77,451
Pension (401A Cont./Match)	50,836	38,893	47,896	100,253	142,109	147,793	153,705
Workers Compensation	22,417	18,347	18,817	18,610	23,259	24,189	25,157
OPEB Contribution	18,216	15,483	13,682	16,089	26,215	27,264	28,354
Miscellaneous	7,200	12,134	12,386	39,910	15,600	15,600	15,600
<i>subtotal</i>	\$ 1,112,199	\$ 1,071,658	\$ 1,098,756	\$ 1,197,196	\$ 1,579,950	\$ 1,648,156	\$ 1,719,564
Maintenance & Operations:							
Professional Services	\$ 243,064	\$ 80,677	\$ 210,843	\$ 95,000	\$ 565,609	\$ 190,390	\$ 595,150
Advertising	162,385	10,298	17,411	14,300	35,260	18,142	36,595
Printing	3,308	-	-	-	-	-	-
Employee Training	6,305	4,904	3,517	8,500	19,500	19,988	20,487
Employee Travel	5,592	328	2,526	7,183	16,033	16,434	16,845
General Supplies	32,428	27,659	25,682	46,417	49,090	50,317	51,575
Maint. Contracts/IT Services	79,379	71,593	80,974	105,037	297,424	304,860	312,481
Utilities	222	-	-	-	-	-	-
Miscellaneous	17,092	-	600	4,500	6,500	6,663	6,829
<i>subtotal</i>	\$ 549,774	\$ 195,459	\$ 341,552	\$ 280,937	\$ 989,416	\$ 606,792	\$ 1,039,962
TOTAL	\$ 1,661,974	\$ 1,267,117	\$ 1,440,308	\$ 1,478,133	\$ 2,569,366	\$ 2,254,949	\$ 2,759,527

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2024 Budget for City Administration totals \$2.6 million and represents an increase of 74%, or \$1.1 million, compared to FY 2023.

The Personnel Services category increased 32%, or \$382,754, due to multiple factors including:

- 4% performance-based merit program scheduled for July 1, 2023;
- Market-based personnel compensation adjustments and enhancements to the Retiree Health Benefit (FY 2024 Operating Initiatives);
- Addition of one full-time Administrative Assistant II position (\$78,000; FY 2024 Operating Initiative);
- Transfer of one part-time Marketing Coordinator position from Recreation, Parks & Cultural Services and upgrading the position to full-time (\$100,000 total personnel cost; FY 2024 Operating Initiative);
- Transfer of one full-time vacant Senior Engineer position from the Public Works Department that has been reclassified to a Municipal Project Manager (\$154,000);
- Which is partially offset by costs incurred in FY 2023 that will not carry forward into FY 2024. Specifically, the hiring of a new City Administrator in fiscal year 2023 included one-time contract pay items (housing allowance) that will not carry-forward into FY 2024. Additionally, the previous City Administrator was enrolled into the defined benefit pension plan and this expense was incurred in FY 2023 and will not carry into FY 2024. The current City Administrator is enrolled into our 401a defined contribution pension plan.

Authorized personnel total 9 full-time-equivalents (“FTE”) and represent the following:

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Variance
Administrative Assistant II**	-	-	-	-	1.0	1.0
Assistant City Administrator	1.0	1.0	1.0	1.0	1.0	-
Assistant City Clerk	1.0	1.0	1.0	1.0	1.0	-
City Administrator	1.0	1.0	1.0	1.0	1.0	-
City Clerk	1.0	1.0	1.0	1.0	1.0	-
Economic Development Manager*	1.0	-	-	-	-	-
Executive Office Coordinator	1.0	1.0	1.0	1.0	1.0	-
Marketing Coordinator**					1.0	1.0
Municipal Project Manager***	-	-	-	-	1.0	1.0
Web Administrator	1.0	1.0	1.0	1.0	1.0	-
	7.0	6.0	6.0	6.0	9.0	3.0

* Position reorganized into the Community Development Department in fiscal year 2021.

** FY 2024 includes the addition of one new full-time equivalent position (Administrative Assistant II) and the transfer of one Marketing Coordinator position (upgrade from part-time to full-time) from the Recreation, Parks & Cultural Services Department. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the duties and responsibilities of the new position.

*** Position transferred from the Public Works Department and reclassified from a Senior Engineer.

GENERAL FUND DEPARTMENTAL SUMMARIES

The Maintenance and Operations category increased 252%, or \$708,479, due primarily to the following activity:

- Increase in professional services and advertising of \$491,569 (450% growth) due primarily to estimated costs for the municipal elections (\$407,359) in November 2023 (FY 2024 will be an election year while FY 2023 was not) and new professional services approved as part of the FY 2024 Operating Initiatives including communications services (\$30,000) and grant management services (\$50,000).
- Increased in professional development (travel/training) of \$19,850 (127% growth) with the goal being an increased focus on maintaining and growing the professional skillset of the City Administration team (including the City Clerk division).
- Increase in maintenance contracts/IT professional services of \$192,387 (183% growth) due primarily to new software approved as part of the FY 2024 Operating Initiatives including grant management software (\$70,000) and archiving/compliance software (\$80,000) as well as estimated fees for the annualized cost of the mid-year 2023 initiative to provide all board members with city emails addresses (Board of Ethics), estimated website hosting services costs, etc. Specifically, the City will be procuring the design and implementation of a new website during FY 2023 which will necessitate hosting service fees starting in year 2.

Statement of Revenues, Expenditures, and changes in Personnel

Legal Services General Fund

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Maintenance & Operations:							
Professional Fees	\$ 882,013	\$ 762,682	\$ 1,062,905	\$ 1,100,000	\$ 1,200,000	\$ 1,230,000	\$ 1,260,750
TOTAL	\$ 882,013	\$ 762,682	\$ 1,062,905	\$ 1,100,000	\$ 1,200,000	\$ 1,230,000	\$ 1,260,750

* City Attorney services are provided through a contractual arrangement with a private law firm.

GENERAL FUND DEPARTMENTAL SUMMARIES

Performance Measurement

The following section provides detailed information on City Administration programs including performance measures and personnel.

- **City Administration**

Statement of Service: Serves as the administrative head of the municipal government, coordinating municipal functions in order to provide effective, efficient, and responsive services. This office also ensures that ordinances, resolutions and regulations of the City Council and laws of the State of Georgia are enforced and is responsible for public relations activities.

City Administration Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
City Administration Department annual turnover percentage	0.0%	16.7%	0.0%	16.7%	0.0%
Number of website hits	614,396	588,658	720,326	600,000	642,000
Website Unique Visitors	497,660	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾
Website Page Views	1,296,371	1,186,045	1,433,130	1,200,000	1,300,000
Website Unique Page Views	N/A ⁽²⁾	970,836	1,164,077	975,000	1,068,000
Bounce Rate	N/A ⁽²⁾	61.87%	62.55%	60.00%	60.00%
Exit Rate	N/A ⁽²⁾	N/A ⁽²⁾	N/A ⁽²⁾	50.26%	50.00%
% of Website New Visits	81%	N/A ⁽¹⁾	N/A	N/A ⁽¹⁾	N/A ⁽¹⁾
Facebook Followers	13,589	15,061	16,973	17,500	19,000
Twitter Followers	10,556	10,808	11,272	12,200	12,393
⁽¹⁾ This metric is no longer tracked by the system analytics					
⁽²⁾ This is a new metric for FY 2021.					

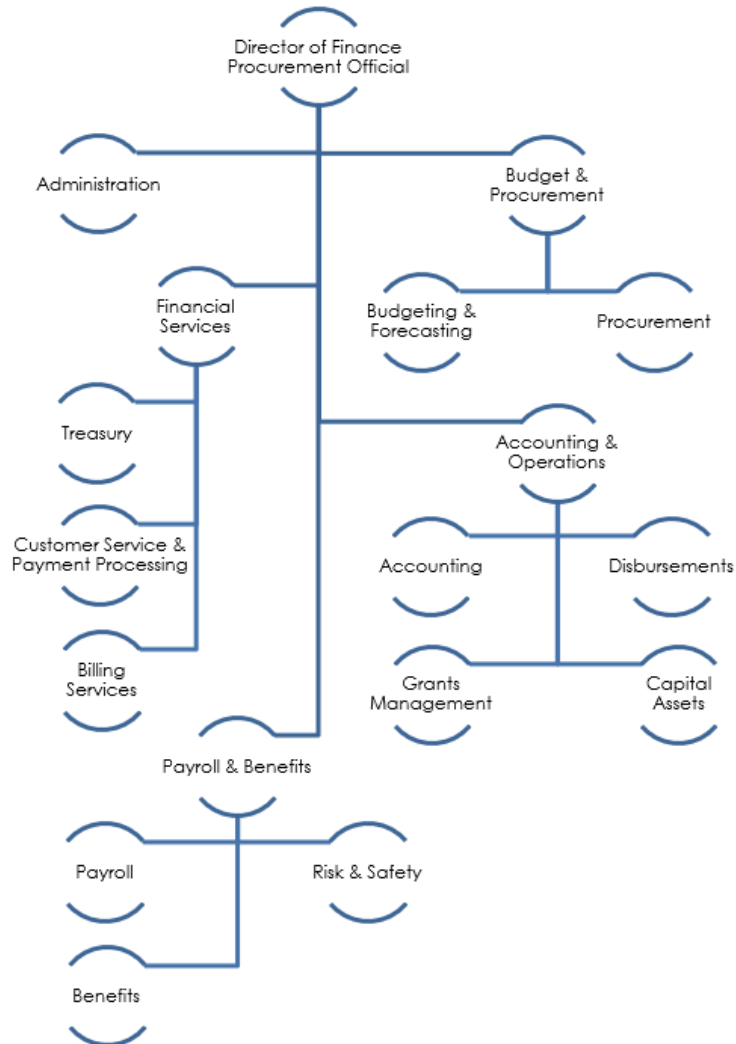
GENERAL FUND DEPARTMENTAL SUMMARIES

Finance

THOMAS G. HARRIS
DIRECTOR



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



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



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Finance

Administration, Accounting, Budgeting, Employee Benefits and Compensation, Procurement, Grants Management, Risk Management, Treasury, Internal and External Services

Mission Statement

The mission of the Finance Department is to plan, receive, monitor, safeguard, invest, account, and expend the financial resources of the City of Alpharetta in the highest legal, ethical, and professional standard practical, and to respond to the service needs of our internal and external customers in a timely, courteous, and accurate manner.

Goals and Objectives



- ✓ Implementation of a finance/human resources system that utilizes current technology and provides heightened data analysis functionality and increases overall staff efficiencies;



- ✓ Process and procedure documentation program – conduct a comprehensive review of team processes, procedures, and practices;



- ✓ Expansion of the financial planning process – continue the development of a comprehensive long-term capital improvement program and multi-year budgeting, forecasting, and planning in order to more accurately predict our financial position in future years, and the impact current year decisions have on the city's long-range financial position;



- ✓ Update to Financial Management Program (e.g., policy revisions); and



- ✓ Design and administer innovative and cost-effective benefit programs (e.g., Health Savings Accounts and enhanced Wellness Program) that meet the needs of today's diverse workforce and enhance the city's ability to attract, retain and reward employees.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Finance General Fund

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 1,568,576	\$ 1,568,519	\$ 1,673,138	\$ 1,790,771	\$ 1,936,687	\$ 2,014,154	\$ 2,094,721
Overtime	1,149	495	900	-	-	-	-
Group Insurance	422,092	422,875	401,786	462,825	444,605	466,835	490,177
FICA	110,447	110,056	118,683	136,889	148,215	154,144	160,309
Pension (Defined Benefit)	217,163	199,706	186,526	197,829	205,437	225,981	248,579
Pension (401A Cont./Match)	108,615	104,995	132,774	147,479	166,422	173,079	180,002
Workers Compensation	50,234	46,539	47,149	48,145	43,390	45,126	46,931
OPEB Contribution	37,647	39,279	34,273	38,438	48,418	50,355	52,369
Miscellaneous	1,006	542	774	1,474	776	807	839
<i>subtotal</i>	\$ 2,516,929	\$ 2,493,005	\$ 2,596,003	\$ 2,823,850	\$ 2,993,950	\$ 3,130,480	\$ 3,273,927
Maintenance & Operations:							
Professional Services	\$ 317,926	\$ 336,007	\$ 388,465	\$ 332,206	\$ 433,064	\$ 443,891	\$ 454,988
Printing	23,964	23,125	19,077	25,000	25,000	25,625	26,266
Employee Travel	1,777	593	2,712	5,250	4,750	4,869	4,990
Employee Training	10,201	9,290	5,822	9,250	8,250	8,456	8,668
Maint. Contracts/IT Services	340,372	328,845	277,010	325,702	324,564	332,678	340,995
General Supplies	54,224	37,873	39,418	40,568	43,610	44,700	45,818
Wellness Programs	122,071	113,032	112,904	125,000	125,000	128,125	131,328
Miscellaneous	(364)	21,859	9,545	4,500	5,000	5,125	5,253
<i>subtotal</i>	\$ 870,172	\$ 870,624	\$ 854,953	\$ 867,476	\$ 969,238	\$ 993,469	\$ 1,018,306
Capital/Lease/Other:							
Int. on Property Tax Refunds	\$ 7,280		\$ 171	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
<i>subtotal</i>	\$ 7,280	\$ -	\$ 171	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
TOTAL	\$ 3,394,381	\$ 3,363,629	\$ 3,451,127	\$ 3,698,826	\$ 3,970,688	\$ 4,131,449	\$ 4,299,732

FY 2024 includes 1 full-time equivalent position (Treasury Services Manager) that is not funded but part of the City's authorized workforce. This position will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2024 Budget for Finance totals \$4 million and represents an increase of 7%, or \$271,862 compared to FY 2023.

The Personnel Services category increased 6%, or \$170,100, due primarily to the 4% performance-based merit program scheduled for July 1, 2023, market-based personnel compensation adjustments and enhancements to the Retiree Health Benefit (FY 2024 Operating Initiatives), growth in other benefit categories (e.g., Defined Benefit Pension contributions), and partially offset with reductions in group insurance allocations. Group insurance premiums for 2024 will remain flat at 2023 levels; however, the budgetary allocations that cushioned the operating budget from changes in benefit elections due to staffing (e.g., changing incumbents, changing life situation that necessitates revised benefit elections such as moving from employee-only to employee-family) has been reduced to cover other cost drivers such as the Defined Benefit Pension contribution which has grown due to recent salary growth, market investment performance, etc.

Authorized personnel total 21.5 full-time-equivalents ("FTE") and represent the following:

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Variance
Accountant (3FT; 1PT)	3.5	2.5	2.5	3.5	3.5	-
Accounting & Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Accounting Coordinator	-	-	1.0	1.0	1.0	-
Accounts Payable Technician	1.0	1.0	1.0	-	-	-
Benefits Analyst	-	1.0	-	-	-	-
Benefits Manager	1.0	-	-	-	-	-
Benefits Coordinator	1.0	-	-	-	-	-
Benefits Specialist	-	1.0	1.0	1.0	1.0	-
Billing Coordinator	1.0	1.0	1.0	1.0	1.0	-
Billing/Collections Rep.	1.0	1.0	1.0	1.0	1.0	-
Budget & Procurement Coordinator	-	-	3.0	3.0	3.0	-
Budget & Procurement Manager	1.0	1.0	1.0	1.0	1.0	-
Cash Management Coordinator	1.0	1.0	1.0	1.0	1.0	-
Chief Accountant	1.0	1.0	-	-	-	-
Customer Account Representative	1.0	1.0	1.0	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
Office Manager	1.0	1.0	1.0	1.0	1.0	-
Payroll Coordinator	1.0	1.0	-	-	-	-
Payroll & Benefits Coordinator	-	-	1.0	1.0	1.0	-
Payroll & Benefits Manager	-	-	1.0	1.0	1.0	-
Payroll Specialist	-	1.0	1.0	1.0	1.0	-
Safety/Risk Administrator	1.0	1.0	1.0	1.0	1.0	-
Senior Budget & Procurement Analyst	3.0	3.0	-	-	-	-
Treasury Services Manager*	1.0	1.0	1.0	1.0	1.0	-
	21.5	21.5	21.5	21.5	21.5	-

* FY 2024 includes 1 full-time equivalent position (Treasury Services Manager) that is not funded but part of the City's authorized workforce. This position will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

GENERAL FUND DEPARTMENTAL SUMMARIES

The Maintenance and Operations category increased 12%, or \$101,762, primarily due to an increase in banking fees (e.g., credit card processing fees), investment advisor fees, and funding for staffing services to smooth out labor needs during peak workload seasons (e.g., property tax and occupational license billings).

Performance Measurement

The following section provides detailed information on Finance programs including performance measures and personnel.

- **Administration**

Statement of Service: The purpose of the administrative arm of the Department of Finance is to facilitate the success of the operating divisions of the department through the provision of oversight, staff support, and internal and public advocacy. Finance administration provides fiduciary oversight and support to the various departments of the city and communicates the financial health of the city to the Mayor, City Council, and stakeholders. Administration is also responsible for cash and debt management.

Finance Admin Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of New GAAP/GASB financial requirements implemented	3	3	4	3	3
Bond rating maintained or upgraded	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA
Cash management program maximizing interest returns (all funds)	\$2,184,465	\$1,488,738	(\$1,655,742)	\$431,459	\$974,892

- **External Services**

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

Financial Services Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
% of bills generated on time	99%	99%	99%	99%	99%
% of bills collected on time	95%	92%	92%	92%	92%
# of Real estate tax bills generated	20,989	21,197	21,689	21,817	22,189
# of Personal property tax bills	3,128	3,096	3,190	3,180	3,270
# of Liens processed	135	164	165	220	250
# of Sanitation customers	16,550	17,593	17,603	18,183	17,735
% of Delinquent sanitation Accts	<10%	<10%	<10%	<10%	<10%

GENERAL FUND DEPARTMENTAL SUMMARIES

- **Internal Services**

Statement of Service: The internal services arm of the Department of Finance includes Accounting & Operations along with Budgeting & Procurement Services, each further defined as:

- *Budget & Procurement:* The purpose of the budget/procurement division is to facilitate the financial planning process. This is accomplished through the budgeting and expenditure monitoring process in order to effectively distribute available resources consistent with city objectives and priorities. Responsibilities also include supporting all city departments with financial information, activities, transactions, and administration of their annual financial plan.
- *Accounting & Operations:* Accounting services records the city's financial transactions. Responsibilities include financial reporting and disbursement activities. The accounting function also provides financial data for the purpose of compiling management and public reports which reflect the financial condition of the city in accordance with Generally Accepted Accounting Principles.

Accounting, Budget, Procurement Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Audited CAFR to be published within 180 days of fiscal year end	12/30/2020**	12/27/2021	12/2/2022	11/22/2023	11/27/2024
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes
GFOA Outstanding Achievement in Popular Annual Financial Reporting	Yes	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes
Percentage of General Fund departments within appropriated budget*	91%	91%	91%	100%	100%
% of Budgeted employees participating in direct deposit	99%	99%	100%	100%	100%
Average # of vendor responses to Bids/Requests for Proposals	5	5	4	4	4

* Legal Services is the only department that has gone over its appropriations. Legal services represents expenses to a private legal firm.

** COVID-19 Pandemic slowed auditor response times.

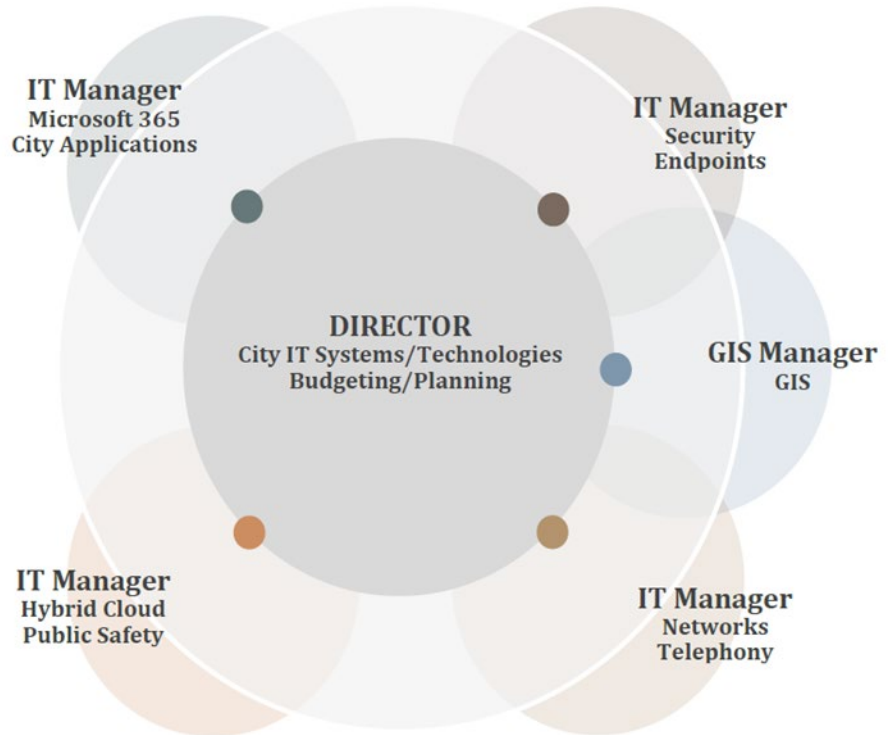
GENERAL FUND DEPARTMENTAL SUMMARIES

Information Technology

ADAM MONTGOMERY
DIRECTOR

COMING SOON

AMontgomery@alpharetta.ga.us



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



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



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Information Technology

Administration, Network, and Systems

Mission Statement

Information Technology's mission is to provide high quality technology products, services and human resources to City departments that enable them to accomplish their goals and objectives. The Information Technology Department strives to continuously improve the delivery of services and minimize costs while accommodating future City growth.

Goals and Objectives

As we accomplish our mission, the City of Alpharetta Information Technology Department will be known to provide high quality services by:



- ✓ Being recognized by City departments as having a high level of skill and knowledge;



- ✓ Providing excellent service to all City departments as measured by the City's performance standards;



- ✓ Acquiring and supporting proven, sustainable technology solutions that are continually maintained and updated; and



- ✓ Helping City departments to improve and extend the functionality of major systems by offering systems integration and software development services.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Information Technology General Fund

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 1,141,452	\$ 1,123,438	\$ 1,161,795	\$ 1,372,096	\$ 1,509,504	\$ 1,569,884	\$ 1,632,680
Group Insurance	261,312	255,783	237,272	342,292	296,748	311,585	327,165
FICA	83,668	82,160	85,919	104,950	115,530	120,151	124,957
Pension (Defined Benefit)	106,663	121,870	131,986	116,670	134,952	148,447	163,292
Pension (401A Cont./Match)	90,553	83,283	95,898	129,797	143,292	149,024	154,985
Workers Compensation	31,967	33,441	33,810	33,173	33,859	35,213	36,622
OPEB Contribution	24,384	28,223	24,579	26,369	37,738	39,248	40,817
Miscellaneous	542	-	310	233	697	725	754
<i>subtotal</i>	\$ 1,740,540	\$ 1,728,197	\$ 1,771,569	\$ 2,125,580	\$ 2,272,320	\$ 2,374,277	\$ 2,481,271
Maintenance & Operations:							
Professional Services	\$ 22,446	\$ 8,580	\$ -	\$ 2,500	\$ 2,500	\$ 2,563	\$ 2,627
Employee Travel	14,016	-	1,383	22,000	22,000	22,550	23,114
Employee Training	15,994	12,195	17,290	12,500	22,500	23,063	23,639
Maint. Contracts/IT Svcs.	175,375	276,554	98,928	210,537	421,976	432,525	443,339
General Supplies	18,334	3,362	3,707	8,200	8,500	8,713	8,930
Small Equipment	7,491	342	1,167	15,000	15,000	15,375	15,759
Miscellaneous	532	375	-	800	1,700	1,743	1,786
<i>subtotal</i>	\$ 254,188	\$ 301,409	\$ 122,476	\$ 271,537	\$ 494,176	\$ 506,530	\$ 519,194
TOTAL	\$ 1,994,728	\$ 2,029,606	\$ 1,894,045	\$ 2,397,117	\$ 2,766,496	\$ 2,880,808	\$ 3,000,465

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2024 Budget for Information Technology totals \$2.8 million and represents an increase of 15%, or \$369,379, compared to FY 2023.

The Personnel Services category increased 7%, or \$146,740, due primarily to the 4% performance-based merit program scheduled for July 1, 2023, market-based personnel compensation adjustments and enhancements to the Retiree Health Benefit (FY 2024 Operating Initiatives), growth in other benefit categories (e.g., Defined Benefit Pension contributions), and partially offset with reductions in group insurance allocations. Group insurance premiums for 2024 will remain flat at 2023 levels; however, the budgetary allocations that cushioned the operating budget from changes in benefit elections due to staffing (e.g., changing incumbents, changing life situation that necessitates revised benefit elections such as moving from employee-only to employee-family) has been reduced to cover other cost drivers such as the Defined Benefit Pension contribution which has grown due to recent salary growth, market investment performance, etc.

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

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Variance
IT Manager (Security)	1.0	1.0	1.0	1.0	1.0	-
CityWorks IT Administrator	1.0	1.0	1.0	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
GIS Manager	1.0	1.0	1.0	1.0	1.0	-
IT Administrator	4.0	4.0	4.0	4.0	4.0	-
IT Analyst	1.0	1.0	1.0	1.0	1.0	-
IT Manager	3.0	3.0	3.0	3.0	3.0	-
IT Technician	-	-	1.0	1.0	1.0	-
	12.0	12.0	13.0	13.0	13.0	-

The Maintenance & Operations category increased 82%, or \$222,639, due primarily to growth in the IT professional services account that reflects new software approved as part of the FY 2024 Operating Initiatives including extended detection/response software (\$84,000) and asset management/vulnerability mitigation software (\$100,000) as well as coverage of general software inflationary cost growth coupled with the annualized impact of items implemented during FY 2023 (partial year) including SharePoint Management software (\$10,000) and support/maintenance costs for the City Council Chambers audio/visual system (\$25,000).

GENERAL FUND DEPARTMENTAL SUMMARIES

Performance Measurement

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

- **Information Technology**

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

Performance Measures for Calendar Year 2022

(Zen Desk Calendar Year Stats)

	2022	Department Target	Results	%
Service Desk				
Number total calls	7,668		7,668	
Number resolved w/in 4 hours	2,396		2,396	
% resolved w/in 4 hours	31%	30%	A+	104%
Number resolved w/in 8 hours	3,420		3,420	
% resolved w/in 8 hours	45%	50%	B+	89%
Number resolved in a day	4,939		4,939	
% resolved in a day	64%	70%	A	92%
Number resolved in 10 days	6,936		6,936	
% resolved in 10 days	90%	90%	A+	101%
Applications				
Repairs				
Number	368		368	
Number resolved in a day	181		181	
% resolved w/in in a day	49%	50%	A+	98%
Number resolved in 10 days	299		299	
% resolved in 10 days	81%	90%	A	90%
Service Requests				
Number	462		462	
Number resolved in a day	212		212	
Number resolved in 10 days	360		360	
Endpoint				
Repairs				
Number	243		243	
Number resolved in a day	87		87	
% resolved w/in in a day	36%	50%	C	72%
Number resolved in 10 days	195		195	
% resolved in 10 days	80%	90%	B+	89%
Service Requests				
Number	223		223	
Number resolved in a day	81		81	
Number resolved in 10 days	154		154	
GIS				
Number total cases	138		138	
Number resolved in a day	54		54	
% resolved w/in in a day	39%	33%	A+	119%
Number resolved in 10 days	109		109	
% resolved in 10 days	79%	75%	A+	105%

GENERAL FUND DEPARTMENTAL SUMMARIES

Performance Measures for Calendar Year 2022 (Zen Desk Calendar Year Stats)

	2022	Department Target	Results	%
Network				
Repairs				
Number	60		60	
Number resolved in a day	26		26	
% resolved w/in in a day	43%	50%	B	87%
Number resolved in 10 days	49		49	
% resolved in 10 days	82%	100%	B	82%
Service Requests				
Number	24		24	
Number resolved in a day	8		8	
Number resolved in 10 days	13		13	
Security				
Repairs				
Number	118		118	
Number resolved in a day	58		58	
% resolved w/in in a day	49%	50%	A+	98%
Number resolved in 10 days	95		95	
% resolved in 10 days	81%	90%	B+	89%
Service Requests				
Number	578		578	
Number resolved in a day	202		202	
Number resolved in 10 days	383		383	
Telephone / Mobile Phones				
Repairs				
Number	51		51	
Number resolved in a day	24		24	
% resolved w/in in a day	47%	33%	A+	143%
Number resolved in 10 days	41		41	
% resolved w/in in 10 days	80%	90%	B+	89%
Service Requests				
Number	159		159	
Number resolved in a day	49		49	
Number resolved in 10 days	127		127	
Datacenter				
Repairs				
Number	3		3	
Number resolved in a day	2		2	
% resolved w/in in a day	67%	50%	A+	133%
Number resolved in 10 days	3		3	
% resolved w/in in 10 days	100%	100%	A+	100%
Service Requests				
Number	17		17	
Number resolved in a day	2		2	
Number resolved in 10 days	7		7	

OTHER MEASURES

Emails				
Number of Inbound	2,739,425	N/A	2,739,425	
Number of Outbound	754,834	N/A	754,834	
Number of Internal	2,640,105	N/A	2,640,105	
Spam and Viruses blocked	914,901	N/A	914,901	
% Spam and Viruses blocked	33%	N/A	33%	
Servers				
Avg. number	100		100	
% availability (including maint.)	99.62%	99.90%	B	

GENERAL FUND DEPARTMENTAL SUMMARIES

Human Resources

CRIS RANDALL
HUMAN RESOURCES
DIRECTOR



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



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



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Human Resources

Administration, Talent and Compensation Management, Employee Relations, Development, Recruitment and Retention

Mission Statement

HR is committed to achieve the highest standards of public administration through sound HR practices, and to EMPOWER and ENCOURAGE employees by providing the support, training and development needed to fulfill their CAREER GOALS and the duties and responsibilities of their positions as a public servant.

















Synopsis

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

- ✓ Ensure that employees are provided the same concern, respect, and caring attitude within the organization that they are expected to share with every customer, both external and internal;
- ✓ Be committed to achieve the highest standards of public administration through sound HR practices, to ensure compliance with federal and local employment laws;
- ✓ Act as a catalyst in providing employees with the support, training and development needed to fulfill the duties and responsibilities of their position as a public servant and contribute at optimum levels towards the success of the community and the City of Alpharetta;
- ✓ Establish, administer, and effectively communicate sound policies, rules, and practices that treat employees with dignity, respect and equality while maintaining compliance with employment and labor laws, organizational directives, and the mission, vision and core values of the City of Alpharetta;
- ✓ Act as strategic partner and trusted advisor to senior management and supervisory staff on talent management, workforce planning and staffing, organizational effectiveness, training and development, engagement and corrective actions, compliance, and related matters; and
- ✓ Collaborate with Finance Department to develop and provide a competitive salary and benefit package that supports our employees and meets the needs and goals of the City of Alpharetta.

GENERAL FUND DEPARTMENTAL SUMMARIES

Goals and Objectives

-  ✓ Develop and maintain appropriate personnel policies and procedures that provide flexibility in the management of personnel while maintaining compliance with current employment law and practice so as to effectively protect the City;
-   ✓ Improve operational efficiency, effectiveness and reduce costs by elevating the overall health and wellbeing of our employees;
-   ✓ Develop, implement, evaluate, enforce and communicate job classification and compensation policies and programs. This is a critical HR role as a well-designed classification and compensation system will help attract, motivate and retain employees as well as work within fiscal constraints;
-  ✓ Develop and deliver effective training programs to employees so as to constantly improve customer service delivery, efficiency of operations, and the overall effectiveness and professionalism of the organization;
-   ✓ Identify and develop internal talent and future leaders to build succession pipelines to meet current and future talent needs in critical roles;
-   ✓ Develop and maintain a Strategic Human Resources Plan to ensure continuity of operations, effective succession planning in key positions, appropriate staffing to meet City goals and customer service expectations, and anticipate fiscal needs and impacts;
-  ✓ Serves as advisor and resource for employees and supervisors regarding employee relations cases. Assist and educate employees about operating within the bounds of personnel policies. Assist supervisors address difficult and complex employee situations, help in resolving labor disputes, and respond with the appropriate level of corrective action while working to prevent retaliation;
-  ✓ Elevate and maintain employee engagement by enhancing communication channels and fostering an information rich environment; and
-   Leverage technology to enhance the effectiveness and efficiencies of certain labor intense HR functions and automate routine and administrative tasks in order to be able to focus on strategic tasks.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Human Resources General Fund

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Public Records Requests	\$ -		\$ -		\$ -	\$ -	\$ -
TOTAL	\$ -		\$ -		\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 262,440	\$ 274,267	\$ 290,925	\$ 371,179	\$ 403,652	\$ 419,798	\$ 436,590
Overtime	116	-	62	-	-	-	-
Group Insurance	25,896	26,318	26,124	68,869	86,267	90,580	95,109
FICA	22,849	23,594	24,892	28,475	30,885	32,120	33,405
Pension (Defined Benefit)	22,793	26,117	28,666	29,529	21,942	24,136	26,550
Pension (401A Cont./Match)	19,905	22,457	26,671	35,360	45,158	46,964	48,843
Workers Compensation	8,149	7,633	7,857	7,897	9,073	9,436	9,813
OPEB Contribution	6,199	6,438	5,701	7,982	7,969	8,288	8,619
Tuition Reimbursement	34,025	15,389	20,726	55,000	55,000	55,000	55,000
Miscellaneous	-	-	387	233	78	81	84
<i>subtotal</i>	\$ 402,372	\$ 402,212	\$ 432,011	\$ 604,524	\$ 660,024	\$ 686,404	\$ 714,014
Maintenance & Operations:							
Professional Services	\$ 41,824	\$ 38,938	\$ 54,697	\$ 65,000	\$ 75,000	\$ 76,875	\$ 78,797
Employee Travel	1,109	-	723	3,877	4,000	4,100	4,203
Employee Training	6,188	6,022	2,541	9,500	10,000	10,250	10,506
Maint. Contracts/IT Svcs.	39,643	32,964	66,730	87,764	92,792	95,112	97,490
General Supplies	4,853	1,546	6,314	8,027	10,000	10,250	10,506
Employee Recognition	57,181	37,968	39,230	65,000	71,500	73,288	75,120
Miscellaneous	1,214	2,169	3,829	11,821	6,000	6,150	6,304
<i>subtotal</i>	\$ 152,012	\$ 119,608	\$ 174,064	\$ 250,989	\$ 269,292	\$ 276,024	\$ 282,925
TOTAL	\$ 554,384	\$ 521,820	\$ 606,075	\$ 855,513	\$ 929,316	\$ 962,428	\$ 996,939

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2024 Budget for Human Resources totals \$929,316 and represents an increase of 9%, or \$73,803, compared to FY 2023.

The Personnel Services category increased 9%, or \$55,500, due primarily to the 4% performance-based merit program scheduled for July 1, 2023, market-based personnel compensation adjustments and enhancements to the Retiree Health Benefit (FY 2024 Operating Initiatives), staff hires and changes in compensation/benefit elections, growth in other benefit categories (e.g., Defined Benefit Pension contributions), etc.

Authorized personnel total 4 full-time-equivalents (“FTE”) and represent the following:

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Variance
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0	-
Human Resources Manager	1.0	1.0	1.0	1.0	1.0	-
Human Resources Specialist	-	-	-	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
	3.0	3.0	3.0	4.0	4.0	-

The Maintenance and Operations category increased 7%, or \$18,303, due primarily to the following activity:

- Increase in professional services of \$10,000 (15% growth) due to an increase in funding needs for pre-employment physicals, psychological assessments, etc.
- Increase in maintenance contracts/IT professional services of \$5,028 (6% growth) due to the coverage of general software inflationary cost growth coupled with the annualized impact of software secured during FY 2023 (partial year) including the Perform module within NeoGov (HR management software).
- Increase in employee recognition costs of \$6,500 (10% growth) to fund improvements in our employee appreciate day events.
- All of which is partially offset through a reduction in miscellaneous expenses associated with one-time costs during FY 2023 related to the office space buildout and equipping of the HR Specialist position approved as part of the FY 2023 budget.

GENERAL FUND DEPARTMENTAL SUMMARIES

Performance Measurement

The following section provides detailed information on Human Resources programs including performance measures and personnel.

- **Administration**

Statement of Service: The administrative function monitors legal compliance and employee relations in order to effectively administer sound policies, and practices that will treat all employees equally while maintaining compliance with employment and labor laws.

Human Resources Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Human Resources Dept. annual turnover percentage	0%	0%	0%	0%	0%
City-wide turnover percentage	8.18%	10.85%	11.98%	15.00%	13%
Total # full-time equivalents (full-time, part-time, seasonal, and elected)	565	583	590	619	640
HR staff to total full-time equivalent employee ratio	0.531	0.515	0.508	0.646	0.625

GENERAL FUND DEPARTMENTAL SUMMARIES

- Recruitment and Retention**

Statement of Service: The recruitment and retention function facilitate programs to continually increase the quality of the workforce through placing, training, and retaining highly qualified individuals who have the educational background, knowledge, and competencies to perform at above average levels.

Human Resources Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Employment & Retention					
Average cost per hire - Regular positions	\$7,500	\$6,000	\$6,000	\$6,500	\$6,500
Average cost per hire - Seasonal positions	\$1,200	\$750	\$750	\$850	\$900
# of Online job postings hits	36,459	106,673	119,229	150,235	160,000
# of Job interest cards received	1,347	1,239	1,216	1,856	2,000
# of Applications reviewed	342	1084	1414	2874	2,800
# of Qualified applications processed	193	652	721	780	850
# of New hires - Regular positions	40	34	53	55	65
# of New hires - Seasonal positions	70	87	89	95	110
# of Internal promotions	22	19	32	30	35
# of Separations (not including retirement)	103	124	59	130	100
# of Retirements	12	9	8	15	25
# New hire orientation sessions	21	24	22	12^	12
Workforce Management					
% of Employees rated "Exceeds" on performance review	37.4%	37.2%	43.5%	41.0%	39.0%
% of Employees rated "Meets" on performance review	62.6%	62.8%	56.3%	59.0%	61.0%
% of Employees underperforming on annual review	0.0%	0.0%	0.2%	0.0%	0.0%
% of Employees on "Performance Improvement Plan"	1.3%	1.4%	0.2%	0.5%	0.5%
# Employee Relation Cases	31	38	42	50	55
Education Incentive - Professional Development					
# enrollments by program***					
Doctorate Degree	1	0	0	1	0
Master's Degree	4	1	3	2	4
Bachelor's Degree	10	7	6	8	8
Associate's Degree	1	1	1	2	3
Certificate Programs	2	2	2	1	2
Total # of employees receiving education incentive	18	11	12	14	17
Other Metrics					
# Payroll action forms processed	****	1412	1823	2082	2100

^NEO completed once a month starting FY23

*New Applicant Tracking System (NEOGOV) implemented on Sept., 2019.

**Operating under hiring freeze for certain non-Public Safety positions.

*** FY21 and FY22 - program partially unfunded due to budget constraints

**** started collecting data in 2021

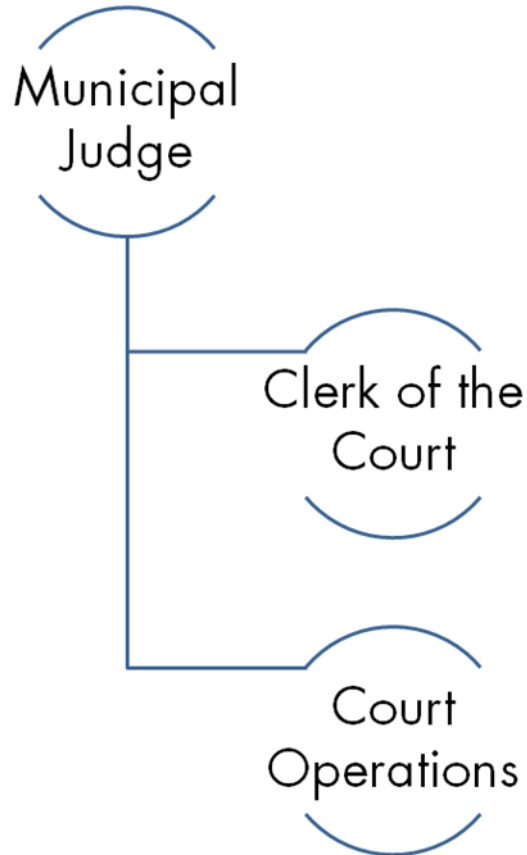
GENERAL FUND DEPARTMENTAL SUMMARIES

Municipal Court

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DIRECTOR



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



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



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Municipal Court

Administration, Employee Recruitment and Retention

Mission Statement

To grow and maintain sufficient staffing, infrastructure and general court services for the City of Alpharetta; to educate and inform persons who attend court; to ensure the citizens' rights are observed and protected; to achieve justice and fundamental fairness in all matters including cases that go to trial and those that are settled pre-trial; and to efficiently and responsibly serve all citizens living in the community.

Goals and Objectives

-   ✓ Provide professional, quality service;
-   ✓ Monitor court sessions and continue to improve efficiency;
-   ✓ Develop operations guide to use internally;
-   ✓ Enhance reporting to state and city departments;
-   ✓ Review and enhance current reports/forms;
-   ✓ Enhance the current data that is shared between Court/Police;
-   ✓ Review, improve, and update day to day operations;
-   ✓ Provide proper training to ensure compliance with all State laws and regulations; and
-   ✓ Continue to cross-train employees.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Municipal Court General Fund

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Intergovernmental	\$ -	\$ 37,665	\$ 75,637	\$ 141,000	\$ 133,748	\$ 139,098	\$ 144,662
TOTAL	\$ -	\$ 37,665	\$ 75,637	\$ 141,000	\$ 133,748	\$ 139,098	\$ 144,662
EXPENDITURES							
Personnel Services:							
Salaries	\$ 329,975	\$ 371,878	\$ 428,443	\$ 449,083	\$ 568,403	\$ 591,139	\$ 614,785
Overtime	129	4,678	25,728	90,000	110,000	114,400	118,976
Group Insurance	70,243	70,526	109,172	133,320	107,904	113,299	118,964
FICA	24,251	27,896	32,291	41,246	51,898	53,974	56,133
Pension (Defined Benefit)	33,429	31,311	18,145	19,584	11,417	12,559	13,815
Pension (401A Cont./Match)	27,319	30,613	39,847	52,117	71,831	74,704	77,692
Workers Compensation	13,904	10,778	11,655	8,655	10,145	10,551	10,973
OPEB Contribution	10,590	9,105	8,470	6,891	11,271	11,722	12,191
Miscellaneous	-	542	-	78	-	-	-
<i>subtotal</i>	\$ 509,841	\$ 557,326	\$ 673,750	\$ 800,974	\$ 942,869	\$ 982,348	\$ 1,023,528
Maintenance & Operations:							
Professional Services	\$ 252,699	\$ 227,434	\$ 230,791	\$ 130,230	\$ 67,500	\$ 69,188	\$ 70,917
Land/Building Rental	-	-	74,525	82,000	81,300	82,000	82,000
Printing	8,336	10,269	7,386	8,000	9,800	10,045	10,296
Maint. Contracts/IT Svcs.	68,427	67,103	53,466	100,016	78,469	80,431	82,441
General Supplies	16,013	13,108	11,701	12,250	12,250	12,556	12,870
Utilities	21,544	21,250	4,860	-	-	-	-
Miscellaneous	12,574	9,306	23,548	14,730	30,500	31,263	32,044
<i>subtotal</i>	\$ 379,594	\$ 348,470	\$ 406,276	\$ 347,226	\$ 279,819	\$ 285,482	\$ 290,569
TOTAL	\$ 889,434	\$ 905,796	\$ 1,080,027	\$ 1,148,200	\$ 1,222,688	\$ 1,267,830	\$ 1,314,097

Budget Narrative

The FY 2024 Budget for Municipal Court totals \$1.2 million and represents an increase of 6%, or \$74,488, compared to FY 2023.

The Personnel Services category increased 18%, or \$141,895, due primarily to the 4% performance-based merit program scheduled for July 1, 2023, conversion of the Judge to a contract employee during FY 2023 (partial-year vs. full year impact in FY 2024), market-based personnel compensation adjustments and enhancements to the Retiree Health Benefit (FY 2024 Operating Initiatives), staff hires and changes in compensation/benefit elections, growth in other salary/benefit categories (e.g., overtime appropriations), and partially offset with reductions in group insurance allocations. Group insurance premiums for 2024 will

GENERAL FUND DEPARTMENTAL SUMMARIES

remain flat at 2023 levels; however, the budgetary allocations that cushioned the operating budget from changes in benefit elections due to staffing (e.g., changing incumbents, changing life situation that necessitates revised benefit elections such as moving from employee-only to employee-family) has been reduced to cover other cost drivers such as appropriations for overtime to cover various activities such as bailiff duties.

Authorized personnel total 6.5 full-time-equivalents ("FTE") and represent the following:

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Variance
Administrative Assistant I	-	1.0	-	-	-	-
Director	1.0	1.0	1.0	1.0	1.0	-
Chief Court Clerk	-	-	-	1.0	1.0	-
Deputy Court Clerk	-	-	-	2.0	2.0	-
GCIC Coordinator	-	-	-	1.0	1.0	-
Deputy Clerk I	1.0	-	-	-	-	-
Deputy Clerk II	4.0	4.0	4.0	-	-	-
Deputy Clerk III	1.0	1.0	1.0	-	-	-
City Solicitor*	-	-	1.0	1.0	1.0	-
Judge*	0.5	0.5	-	0.5	0.5	-
	7.5	7.5	7.0	6.5	6.5	-

*The Solicitor position was converted from a private contractor to a full-time position in FY 2022. The Judge was converted to a private contractor in FY 2022 and later reclassified back to an authorized city position.

The Maintenance and Operations category decreased -19%, or -\$67,407, due primarily to the following activity:

- Decrease in professional fees of -\$62,730 (48% reduction) due primarily to reclassifying the Judge from a 1099 contractor to a contract employee position mid-way through FY 2023 which is partially offset through an increase in funding for court-appointed attorneys.
- Decrease in maintenance contracts/IT professional services of -\$21,547 (22% reduction) due partially to one-time costs for the eCourts software implementation during FY 2023 that will not continue into FY 2024.
- Increase in miscellaneous costs of \$15,770 (107% growth) due primarily to a renewed focus on professional development of staff.

GENERAL FUND DEPARTMENTAL SUMMARIES

Performance Measurement

The following section provides detailed information on Municipal Court programs including performance measures and personnel.

- **Violations Bureau**

Statement of Service: The purpose of the Municipal Court is to process all alleged violations of city Ordinances and certain state laws in a fair, impartial, expeditious, accurate, and fiscally responsible manner. The Violations Bureau holds traffic and state court, monitors and handles all cash bonds and manages all Court records.

Municipal Court Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of Citations received to process	9,503	8,765	10,861	1,200	1,300
Total # of cases disposed	11,198	7,745	9,376	1,100	1,200
# of Court sessions	238	216	216	216	216
Annual deposits (Court Fines)	\$1,657,373	\$1,361,323	\$1,670,333	\$1,800,000	\$2,000,000

GENERAL FUND DEPARTMENTAL SUMMARIES

Public Safety

JOHN ROBISON
DIRECTOR



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GENERAL FUND DEPARTMENTAL SUMMARIES

Public Safety

Administration, Police, Fire, and Emergency 911

Mission Statement

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

Police Services strives to ensure the highest quality of life for its citizens through developing and maintaining partnerships with the community. We take pride in the fact that all contacts with the public are professional and at all times personify the highest levels of honor, integrity, ethics and justice, entrusted to us by those we are sworn to serve.



Fire and Emergency Services is a proactive, customer-oriented emergency services provider. Our objective is to provide the best possible fire and emergency medical services. Our goal is to maximize the saving of lives, minimize the loss of property and avoid loss whenever possible through prevention and education.

Goals and Objectives

Police Services



- ✓ Crime Prevention – Partner with the community through the Alpharetta Community of Excellence (ACE) program, Crime-Free Multifamily Housing, and building partnerships and mitigating problems through education and enforcement;



- ✓ Uniform Patrol - Increase visible presence in the community with an emphasis on residential neighborhoods;



























- ✓ Criminal Investigation - Maintain a case clearance rate above national averages through strong local investigative efforts and appropriate partnerships with other federal, state and local law enforcement agencies; and



- ✓ Traffic Safety - Identify and address traffic and pedestrian concerns through engineering, education, and enforcement. Build an effective strategy utilizing a collaborative effort between city departments.

GENERAL FUND DEPARTMENTAL SUMMARIES

Fire Services

-  ✓ Maintain a minimum on-duty staffing level of not less than 23 Firefighter/EMT or Paramedics at all times;
-  ✓ Assure all firefighters are certified at the National Professional Qualifications Firefighter II Level;
-  ✓ Maintain a minimum of 240 hours of annual training and career development for each career firefighter;
-  ✓ Place the first fire apparatus on the scene of an emergency within five minutes of dispatch at least 90% of the time;
-  ✓ Place a minimum of 14 firefighters on the scene of a structure fire within seven minutes of dispatch at least 90% of the time;
-  ✓ Place an advance life support paramedic on the scene of a medical emergency within five minutes of dispatch at least 90% of the time;
-  ✓ Present programs of fire safety education to 80% of all preschool children and 95% of all first and fourth grade students who reside within the City; and
-  ✓ Conduct a fire safety inspection and/or design a pre-fire plan for every non-residential occupancy annually.



GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Public Safety General Fund

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Licenses and Permits							
Alcohol Beverage	\$ 26,925	\$ (1,241)	\$ -	\$ -	\$ -	\$ -	\$ -
Other	23,635	200	1,325	500	500	515	530
Intergovernmental:							
City of Milton	65,000	15,968	1,648	-	-	-	-
Fulton County/COVID-19 Testing Site	-	234,735	97,485	-	-	-	-
1st Responders Grant	-	-	222,359	-	-	-	-
Alpharetta Jail IGA (utilities)	-	-	-	-	14,300	14,729	15,171
Charges for Services:							
Reports	22,641	20,627	18,774	20,000	20,000	20,600	21,218
Services	173,410	150,310	201,990	160,000	200,000	206,000	212,180
False Alarms	45,852	35,191	61,987	40,000	58,000	59,740	61,532
Plan Review	206,443	138,229	137,995	150,000	225,000	231,750	238,703
Other	11,280	150	-	4,000	-	-	-
Fines & Forfeitures:							
Municipal Court Fines	1,657,373	1,367,813	1,529,553	1,650,000	2,040,000	2,101,200	2,164,236
School Zone/Bus Camera Citations	63,009	1,139,043	1,441,210	720,000	1,100,250	1,100,250	1,078,245
Other Revenue	944	10,405	9,358	200	-	-	-
TOTAL	\$ 2,296,512	\$ 3,111,429	\$ 3,723,684	\$ 2,744,700	\$ 3,658,050	\$ 3,734,784	\$ 3,791,815
EXPENDITURES							
Personnel Services:							
Salaries	\$ 14,197,773	\$ 14,638,844	\$ 15,870,401	\$ 18,517,537	\$ 19,687,372	\$ 20,474,867	\$ 21,293,862
Overtime	1,789,103	1,736,876	2,196,476	1,931,950	2,288,000	2,379,520	2,474,701
Group Insurance	4,602,770	4,877,695	4,721,024	5,788,151	5,841,425	6,133,496	6,440,171
FICA	1,161,545	1,188,219	1,314,104	1,561,581	1,684,583	1,751,966	1,822,045
Pension (Defined Benefit)	1,535,869	1,529,222	1,631,525	1,725,035	1,971,259	2,168,385	2,385,223
Pension (401A Cont./Match)	1,188,108	1,135,079	1,470,121	1,568,268	1,944,957	2,022,755	2,103,665
Miscellaneous	766,689	730,361	747,257	831,697	1,007,382	755,892	770,746
<i>subtotal</i>	<i>\$ 25,241,856</i>	<i>\$ 25,836,297</i>	<i>\$ 27,950,908</i>	<i>\$ 31,924,219</i>	<i>\$ 34,424,978</i>	<i>\$ 35,686,881</i>	<i>\$ 37,290,413</i>
Maintenance & Operations:							
Professional Services	\$ 176,701	\$ 86,065	\$ 86,779	\$ 265,599	\$ 267,690	\$ 274,382	\$ 281,242
Fuel/Repair & Maint. (Vehicles)	704,730	659,673	984,450	842,560	940,500	964,013	988,113
Employee Travel	85,902	32,565	83,128	125,096	184,843	189,464	194,201
Employee Training	76,567	83,766	112,824	172,806	183,775	188,369	193,079
Maint. Contracts/IT Services	1,115,253	1,295,782	1,558,416	1,971,287	2,121,116	2,174,144	2,228,497
General Supplies	285,121	219,962	290,324	277,647	372,800	382,120	391,673
Uniforms	179,731	176,718	179,589	223,051	327,550	335,739	344,132
Miscellaneous	357,730	375,883	295,519	322,504	362,725	371,793	381,088
<i>subtotal</i>	<i>\$ 2,981,734</i>	<i>\$ 2,930,414</i>	<i>\$ 3,591,030</i>	<i>\$ 4,200,550</i>	<i>\$ 4,760,999</i>	<i>\$ 4,880,024</i>	<i>\$ 5,002,025</i>
Capital/Leases:							
Capital/Other	\$ -	\$ 2,902	\$ -		\$ 230,395	\$ 235,003	\$ 239,703
Fleet/Equipment Lease(s)	631,280	582,963	675,893	659,858	779,067	779,059	829,102
<i>subtotal</i>	<i>\$ 631,280</i>	<i>\$ 585,866</i>	<i>\$ 675,893</i>	<i>\$ 659,858</i>	<i>\$ 1,009,462</i>	<i>\$ 1,014,062</i>	<i>\$ 1,105,220</i>
TOTAL	\$ 28,854,870	\$ 29,352,576	\$ 32,217,831	\$ 36,784,627	\$ 40,195,439	\$ 41,580,967	\$ 43,397,658

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2024 Budget for Public Safety totals \$40.2 million and represents an increase of 9%, or \$3.4 million, compared to FY 2023.

The Personnel Services category increased 8%, or \$2.5 million, due to multiple factors including:

- 4% performance-based merit program scheduled for July 1, 2023;
- Market-based personnel compensation adjustments and enhancements to the Retiree Health Benefit (FY 2024 Operating Initiatives);
- Addition of four full-time positions to staff the new Real-Time Crime Center (\$307,000; FY 2024 Operating Initiative);
- Addition of one full-time Assistant Fire Marshall position to be hired mid-year (\$104,000 annualized cost with a partial-year impact in FY 2024 of \$52,000; FY 2024 Operating Initiative);
- Annualized impact of the supplemental retirement benefits approved during FY 2023 (Peace Officers Annuity and Benefit Fund; Firefighters Pension fund);
- Increases in overtime to reflect current trends, staff hires and changes in compensation/benefit elections; etc.

Authorized personnel total 243.5 full-time-equivalents ("FTE"), including five new positions approved as part of the FY 2024 Operating Initiatives, and represent the following:

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Variance
Sworn Police Officers						
Captain	4.0	4.0	4.0	4.0	5.0	1.0
Crime Scene Detective	-	-	-	1.0	1.0	-
Director of Public Safety	1.0	1.0	1.0	1.0	1.0	-
Field Training Officer	6.0	4.0	5.0	5.0	5.0	-
Lieutenant	8.0	7.0	7.0	7.0	7.0	-
Officer	70.0	73.0	72.0	76.0	75.0	(1.0)
Police Operations Major	1.0	1.0	1.0	1.0	1.0	-
Police Support Operations Major	1.0	1.0	1.0	1.0	1.0	-
Police Training Coordinator	1.0	1.0	1.0	1.0	1.0	-
Sergeant*	13.0	16.0	16.0	16.0	17.0	1.0
	105.0	108.0	108.0	113.0	114.0	1.0

GENERAL FUND DEPARTMENTAL SUMMARIES

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Variance
Certified Firefighters						
Accreditation/Emer. Mgmt. Coord. (Captain)	1.0	1.0	-	-	-	-
Assistant Fire Marshal*	5.0	5.0	5.0	4.0	5.0	1.0
Battalion Chief	4.0	4.0	4.0	3.0	3.0	-
Captain	18.0	18.0	17.0	18.0	18.0	-
Community Paramedic	-	-	-	1.0	1.0	-
Deputy Director of Public Safety	1.0	-	-	-	-	-
Deputy Fire Marshal	1.0	1.0	1.0	2.0	1.0	(1.0)
EMS Division Chief	-	1.0	1.0	1.0	1.0	-
EMS Training Officer	-	1.0	1.0	1.0	1.0	-
Fire Administration Chief	-	-	-	-	1.0	1.0
Fire Apparatus Engineer	24.0	24.0	27.0	27.0	27.0	-
Fire Division Chief Training	-	-	-	1.0	1.0	-
Fire Marshal	1.0	1.0	1.0	1.0	1.0	-
Fire Operations Chief	1.0	1.0	1.0	1.0	1.0	-
Firefighter II	19.0	19.0	19.0	19.0	18.0	(1.0)
Firefighter/Paramedic	20.0	20.0	20.0	20.0	21.0	1.0
Lieutenant	3.0	3.0	7.0	6.0	6.0	-
Public Affairs Coordinator	1.0	1.0	-	-	-	-
Public Safety Logistics/Emer. Mgmt Coord.	1.0	1.0	1.0	1.0	1.0	-
Special Projects and Data Analyst	-	-	1.0	1.0	1.0	-
Training/Emergency Medical Svcs Coord.	1.0	-	-	-	-	-
	101.0	101.0	106.0	107.0	108.0	1.0
Civilian Positions						
Administrative Assistant II	2.0	2.0	2.0	1.0	1.0	-
Administrative Generalist	-	-	-	1.0	1.0	-
Accreditation Manager	-	-	1.0	1.0	1.0	-
Budget/Finance Coordinator	1.0	1.0	1.0	1.0	1.0	-
Criminal Info Systems Tech	-	-	-	-	1.0	1.0
Criminal Intelligence Analyst	1.0	1.0	1.0	1.0	1.0	-
Evidence Custodian	1.0	1.0	1.0	1.0	1.0	-
Evidence Technician	1.0	1.0	1.0	1.0	1.0	-
Fingerprint Technician	1.0	0.5	0.5	0.5	-	(0.5)
Parking Ambassador (2PT to 1FT in FY 2023)	1.0	1.0	1.0	1.0	1.0	-
Records Clerk	4.5	5.0	5.0	5.0	4.5	(0.5)
Records Manager	-	-	1.0	1.0	1.0	-
Records Supervisor	1.0	1.0	-	-	-	-
RMS Coordinator/Database Manager*	-	-	-	-	1.0	1.0
RTCC Operator/Analyst*	-	-	-	-	2.0	2.0
School Crossing Guard (8PT)	4.0	4.0	4.0	4.0	4.0	-
	17.5	17.5	18.5	18.5	21.5	3.0
	223.5	226.5	232.5	238.5	243.5	5.0

* FY 2024 includes the addition of four new full-time equivalent positions for our Real-Time Crime Center (Sergeant, RMS Coordinator/Database Manager, and 2 RTCC Operator Analyst positions) and one new full-time equivalent Assistant Fire Marshal position. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the duties and responsibilities of the new positions.

GENERAL FUND DEPARTMENTAL SUMMARIES

The Maintenance & Operations category increased 13%, or \$560,449, due primarily to the following activity:

- Increase in funding for fuel of \$50,440 due to usage patterns, commodity pricing trends, and new personnel (FY 2024 Operating Initiatives) and repair/maintenance needs of \$47,500 for vehicles, \$9,060 for equipment, and \$5,000 facilities. The growth in vehicle repair funding is based on current cost trends. Specifically, the city replaces 1/7th of its public safety fleet annually (this equates to a lifetime mileage target of 100,000) to ensure minimal downtime and that our equipment is responsive to service demands. That said, the city is still transitioning from Impala sedans to Explorers SUVs. The Impala's have a more costly repair record (than the Explorers) and, with our existing units reaching their mileage targets, we are incurring more repair costs in the short-term as we phase out the legacy Impalas.
- Increase in professional development (travel/training) of \$70,716 (24% growth) to ensure our staff maintains industry knowledge and best practices in the law enforcement field coupled with funding for the new Firefighter Recruiting Classes approved as part of the FY 2024 Operating Initiatives.
- Increase in maintenance contracts/IT professional services of \$149,829 (8% growth) due to the coverage of general software inflationary cost growth coupled with additional funding for body cameras (+\$112,000).
- Growth in general supplies of \$95,153 (34% growth) due primarily to additional funding for fire retirements/promotions events (+\$24,000), increased ammunition pricing (+\$18,000), increased funding for annual awards, retirement gifts, and medals purchased throughout the year (+\$10,000), funding for Narcan (+\$6,000; this was previously funded through a Fulton County grant), increased funding for fire station janitorial supplies based on current cost and usage trends (+\$7,355), etc.
- Increase in uniform funding of \$104,499 (47% growth) associated with the increase in police officer uniform allotment from \$350 to \$800 per year in the amount of \$50,850 (implemented in 2023 and funded through a reallocation of available proceeds), an increase of \$36,000 for fire uniforms due to price increases and to complete the purchase of Class A uniforms, and uniform funding for the new services approved as part of the FY 2024 Operating Initiatives (Real-Time Crime Center, Assistant Fire Marshall, and Firefighter Recruiting Classes).
- Increase in miscellaneous costs of \$40,221 (12% growth) due primarily to growth in utility expenses (+\$38,100) in electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage). The main driver is reopening of the Alpharetta Jail (\$21,450 in forecasted utility expenses) coupled with general electric utility cost growth (includes adjustments for approved GA Power rate increases). It

GENERAL FUND DEPARTMENTAL SUMMARIES

should be noted that under the Alpharetta Jail Intergovernmental Agreements, utilities will be split amongst all participating municipalities. This revenue is reflected within the Intergovernmental section and is based on approved IGAs as of April 2023. As other municipalities join, the revenue split will be updated accordingly.

The Capital/Lease category increased 53%, or \$349,604, due primarily to the following activity:

- Increase in operational capital funding (+\$230,395) due to the reallocation of public safety equipment replacement funding from the Capital Project Fund to the General Fund as these items are under the \$25,000 capitalizable threshold. Components include: \$10,000 for furniture/bedding; \$15,000 for fire tools/equipment; \$10,000 for replacement exercise equipment; \$17,000 for (12) automated external defibrillators for patrol; \$12,295 for training sim gun replacement; \$17,000 for (2) replacement AR-10 sniper rifles; \$26,000 for the replacement of (5) sets of SWAT ballistic vests ; \$10,400 for (2) DEA TFO vests; \$2,400 for (2) DEA TFO helmets; \$8,200 for police department tools/equipment; \$2,700 for (6) motor helmets; \$5,000 for (2) radars for motors; \$5,000 for (2) Stalker Lasers; \$60,000 for turnout gear/personal protective equipment for firefighters; \$27,900 for (9) weather radio replacements; and \$1,500 for SCBA cylinders.
- Increase in fleet/equipment leases of \$119,209 due to issuance of the Series 2022 Bank of America capital lease in FY 2023 to replace three Fire Pumpers. Upon programming of this increase in FY 2024, the annual payment for our operating leases will be relatively flat.

GENERAL FUND DEPARTMENTAL SUMMARIES

Performance Measurement

The following section provides detailed information on Public Safety programs including performance measures and personnel.

- **Police Services**

Statement of Service: Alpharetta's Police Services include criminal investigations, uniform patrol, traffic patrol, and training activities.

National Incident Based Reporting System

Patrol Division

Offenses	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023 YTD
Group A Offenses	2,631.00	1,850.00	1,564.00	1,732.00	1,123.00
Group B Offenses	728.00	663.00	297.00	580.00	346.00
Total	3,359.00	2,513.00	1,861.00	2,312.00	1,469.00
Per 1000 Population	50.70	36.35	26.92	33.45	21.25
Arrest					
Group A Offenses	436.00	372.00	330.00	370.00	267.00
Group B Offenses	422.00	248.00	280.00	419.00	201.00
Non-Criminal Offenses	695.00	563.00	401.00	479.00	384.00
Total	1,553.00	1,183.00	1,011.00	1,268.00	852.00
Per 1000 Population	23.44	17.11	14.63	18.34	12.33

Criminal Investigations Division

Assigned for Investigation	889.00	944.00	1,374.00	816.00	508.00
Closed by Arrest	60.00	87.00	91.00	96.00	32.00
Closed by Exception	27.00	38.00	29.00	30.00	15.00
Unfounded	78.00	112.00	166.00	88.00	38.00
Active Cases	724.00	707.00	1,088.00	679.00	647.00

Traffic Division

Accidents	3,059.00	2,538.00	1,800.00	2,263.00	1,411.00
Fatalities	4.00	1.00	3.00	0.00	0.00

911 Communications

Calls For Service	38,069.00	33,997.00	35,866.00	40,657.00	25,496.00
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GENERAL FUND DEPARTMENTAL SUMMARIES

- **Fire Services**

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

	2018 Total Incidents	2019 Total Incidents	2020 Total Incidents	2021 Total Incidents	2022 Total Incidents
FIRES					
Structure Fires	32	45	41	61	54
Vehicle Fires	22	27	25	22	24
Other Fires	46	80	30	35	44
Total Fires	100	152	96	118	122
Pressure Ruptures, Explosion, Overheat	2	0	0	4	3
RESCUE CALLS					
Emergency Medical Treatment	3011	3103	3442	3510	3946
All Others	63	61	54	145	528
Total Rescue Calls	3074	3164	3496	3655	4474
Hazardous Condition Calls	121	107	147	124	177
Service Calls	726	806	598	574	744
Good Intent Calls	2424	2368	1123	1466	1411
Severe Weather or Natural Disaster	1	1	2	0	1
Special Incident Calls	3	9	2	0	2
Unknown Incident Type	0	0	0	0	0
FALSE CALLS					
Malicious Calls	16	18	19	13	7
Other False Calls	749	776	768	847	1174
Total False Calls	765	794	787	860	1181
TOTAL CALLS	7216	7401	6251	6801	8115

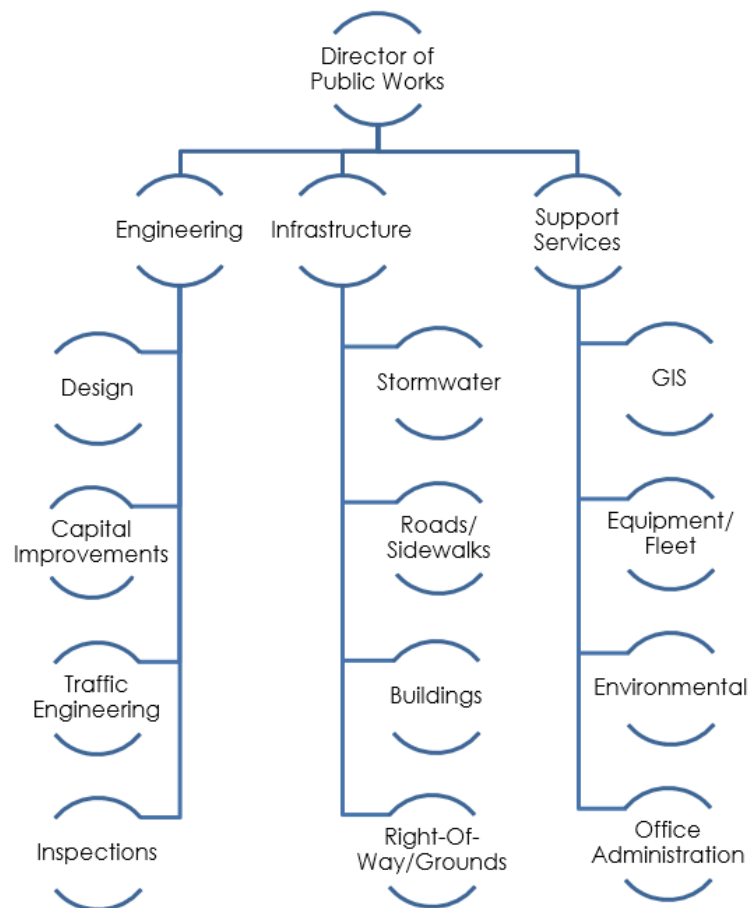
GENERAL FUND DEPARTMENTAL SUMMARIES

Public Works

PETE SEWCZWICZ
DIRECTOR



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



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



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Public Works

Administration, Public Works, and Conservation

Mission Statement

The Department of Public Works is committed to providing cost effective engineering, maintenance and design solutions through the highest possible professionalism which protects, preserves, and improves the City of Alpharetta's infrastructure. Our focus shall include facilities, traffic, streets, stormwater, and environmental conservation.

Goals and Objectives



- ✓ Improve and maintain the City of Alpharetta infrastructure at the highest possible level and to enhance and promote the quality of life;



- ✓ Provide engineering professionalism to ensure growth and progress for the City of Alpharetta;



- ✓ Provide consistent Public Works functions and operations that afford future excellence in growth and expansion for the City of Alpharetta;



- ✓ Improve intergovernmental relations;



- ✓ Provide more efficient support and response for the citizens of Alpharetta;



- ✓ Develop strategic, long-range plans for the future; and



- ✓ Ensure timely completion of repairs on work projects so the disruption of service to the customer is minimal.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Public Works General Fund

	FY 2020 Actual	FY2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Other Revenue:							
CID (GA400 Interchange Maint.)	\$ 88,944	\$ 106,679	\$ 71,642	\$ 92,500	\$ 91,073	\$ 93,805	\$ 96,619
Miscellaneous	2,500	24,300	13,529	1,000	1,000	1,030	1,061
TOTAL	\$ 91,444	\$ 130,979	\$ 85,171	\$ 93,500	\$ 92,073	\$ 94,835	\$ 97,680
EXPENDITURES							
Personnel Services:							
Salaries	\$ 2,864,499	\$ 2,924,482	\$ 3,090,806	\$ 3,609,612	\$ 3,720,865	\$ 3,869,700	\$ 4,024,488
Overtime	33,356	20,406	41,865	40,000	45,000	46,800	48,672
Group Insurance	892,231	895,540	893,505	1,184,342	1,037,971	1,089,870	1,144,363
FICA	209,851	216,601	230,220	278,726	285,618	297,043	308,924
Pension (Defined Benefit)	354,974	306,128	323,670	296,195	333,160	366,476	403,124
Pension (401A Cont./Match)	216,423	203,358	259,486	335,619	353,316	367,449	382,147
Workers Compensation	94,888	88,360	91,966	91,661	83,243	86,573	90,036
OPEB Contribution	72,374	74,549	66,877	73,455	92,962	96,680	100,548
Miscellaneous	2,554	1,161	3,251	1,864	1,628	1,693	1,761
<i>subtotal</i>	<i>\$ 4,741,150</i>	<i>\$ 4,730,585</i>	<i>\$ 5,001,646</i>	<i>\$ 5,911,474</i>	<i>\$ 5,953,763</i>	<i>\$ 6,222,283</i>	<i>\$ 6,504,061</i>
Maintenance & Operations:							
Professional Services	\$ 10,933	\$ 5,383	\$ 9,673	\$ 6,000	\$ 15,000	\$ 15,375	\$ 15,759
Fuel/Repair & Maint. (Vehicles)	103,856	117,014	150,818	137,500	170,000	174,250	178,606
Repair & Maint. (Facilities)	414,037	366,097	314,309	375,589	459,500	470,988	482,762
Maint. Contracts/IT Services	1,038,912	1,138,897	1,297,073	1,519,752	1,614,162	1,654,516	1,695,879
General Supplies	142,199	103,166	106,595	132,508	166,950	171,124	175,402
Utilities	1,814,759	1,976,712	1,892,247	1,971,750	2,029,250	2,079,981	2,131,981
Miscellaneous	87,064	98,374	81,278	101,500	150,500	154,263	158,119
<i>subtotal</i>	<i>\$ 3,611,761</i>	<i>\$ 3,805,644</i>	<i>\$ 3,851,993</i>	<i>\$ 4,244,599</i>	<i>\$ 4,605,362</i>	<i>\$ 4,720,496</i>	<i>\$ 4,838,508</i>
TOTAL	\$ 8,352,910	\$ 8,536,228	\$ 8,853,639	\$ 10,156,073	\$ 10,559,125	\$ 10,942,779	\$ 11,342,570

Budget Narrative

The FY 2024 Budget for Public Works totals \$10.6 million and represents an increase of 4%, or \$403,052, compared to FY 2023.

The Personnel Services increased 1%, or \$42,289, due primarily to the 4% performance-based merit program scheduled for July 1, 2023, market-based personnel compensation adjustments and enhancements to the Retiree Health Benefit (FY 2024 Operating Initiatives), staff hires and changes in compensation/benefit elections, growth in other benefit categories (e.g., Defined Benefit Pension contributions), and partially offset with reductions in group insurance allocations and the transfer of one full-time vacant Senior Engineer position to City Administration that has been reclassified to a Municipal Project Manager. Group insurance premiums for 2024 will remain flat at 2023 levels; however, the budgetary allocations that cushioned the operating budget from changes in benefit elections due to staffing (e.g.,

GENERAL FUND DEPARTMENTAL SUMMARIES

changing incumbents, changing life situation that necessitates revised benefit elections such as moving from employee-only to employee-family) has been reduced to cover other cost drivers such as the Defined Benefit Pension contribution which has grown due to recent salary growth, market investment performance, etc.

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

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Variance
Administrative Assistant II	1.0	-	-	-	-	-
Assistant Construction Manager	1.0	1.0	1.0	1.0	1.0	-
Civil Engineer	2.0	2.0	1.0	1.0	1.0	-
Construction Manager	1.0	1.0	1.0	1.0	1.0	-
Deputy Director of Public Works	1.0	-	-	-	-	-
Director	1.0	1.0	1.0	1.0	1.0	-
Engineering Technician	5.0	5.0	4.0	6.0	6.0	-
Environmental Program Coordinator	1.0	1.0	1.0	1.0	1.0	-
Fleet/Equipment Logistics Tech.	-	1.0	1.0	1.0	1.0	-
Fleet Coordinator	1.0	-	-	-	-	-
GIS Specialist/Planner	-	-	1.0	-	-	-
GIS Coordinator	-	-	-	1.0	1.0	-
Infrastructure Operations Manager	-	-	-	1.0	1.0	-
Office Manager	-	1.0	1.0	1.0	1.0	-
Project Administrator	1.0	1.0	1.0	1.0	1.0	-
Public Works Crew Leader	8.0	8.0	8.0	7.0	7.0	-
Public Works Supervisor	4.0	4.0	4.0	3.0	3.0	-
Public Works Technician I	6.0	6.0	6.0	6.0	5.0	(1.0)
Public Works Technician II	10.0	10.0	10.0	9.0	9.0	-
Right of Way Coordinator	1.0	1.0	1.0	1.0	1.0	-
Senior Engineer*	2.0	2.0	2.0	2.0	1.0	(1.0)
Senior Engineering Technician	-	-	-	-	1.0	1.0
Senior Inspector	1.0	1.0	1.0	1.0	1.0	-
Senior Operations Manager	-	1.0	1.0	1.0	1.0	-
Senior Water Resources Analyst	1.0	1.0	1.0	1.0	1.0	-
Support Services Manager	1.0	1.0	1.0	1.0	1.0	-
Traffic Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Traffic Signal Engineer	1.0	-	-	-	-	-
Transportation Engineering Manager	-	1.0	1.0	1.0	1.0	-
Urban Forestry Program Manager	1.0	1.0	1.0	1.0	1.0	-
	52.0	52.0	51.0	51.0	50.0	(1.0)

* Position transferred to City Administration and reclassified to a Municipal Project Manager.

GENERAL FUND DEPARTMENTAL SUMMARIES

The Maintenance and Operations category increased 8%, or \$360,763, due primarily to the following activity:

- Increase in funding for fuel (+\$20,000 due to usage patterns and commodity pricing trends) and vehicle repair/maintenance needs (+\$12,500). The growth in vehicle repair/maintenance costs covers the rising costs of vehicle repairs and preventative maintenance as well as annual Department of Transportation inspections for Public Works vehicles. Examples of recent repairs are a 2013 Ford F-150 Super Duty Bucket Truck with internal engine failure, which was repaired for \$7,400 and a 2009 Ford F-750 Bucket Truck requiring turbo and regen system repairs at \$12,700.
- Increase in facilities repair/maintenance costs of \$83,911 (22% growth) due to multiple factors including the reopening of the municipal jail partially due to reopening of jail (+\$30,000), additional funding for City Hall (+\$31,037), with the remainder (+\$22,863) due to inflationary cost growth of labor/supplies for many of the included services such as plumbing, HVAC, etc.
- Increase in maintenance contracts and IT professional services of \$94,410 (6% growth) due primarily to inflationary cost increases in many of the city's labor-intensive contracts such as landscaping (annualized impact of recent right-of-way maintenance contract), janitorial, etc. coupled with funding for the newly opened Davis Drive extension (e.g., landscape maintenance).
- Increase in general supplies of \$34,442 (26% growth) due to rising costs and need for janitorial supplies, soap, and disinfectants, etc. as well as added facility supplies for the re-opening of the Alpharetta Jail.
- Increase in utility expenses of \$57,500 (3% growth) in electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage). The main driver is electric utility cost growth and is based on usage trends coupled with adjustments for approved GA Power rate increases of 10.5% on January 1, 2023, and 1% on January 1, 2024.
- Increase in miscellaneous costs of \$49,000 (48% growth) due primarily to growth in professional development (+\$9,000) needs, uniform needs (+\$13,700) due to outfitting new hires and replacing uniforms and footwear for Public Works crews, equipment repair/maintenance (+\$10,000) due to rising costs associated with repairs for aging equipment, etc.

GENERAL FUND DEPARTMENTAL SUMMARIES

Performance Measurement

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

- **Conservation**

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

Public Works Conservation					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of Events coordinated	17	24	28	24	24
# of Students reached	404	18	285	18	275
# of Volunteers	307	244	215	250	250

- **Engineering**

Statement of Service: Engineering administration provides for the administration and technical review of public and private improvements in the City of Alpharetta by managing all projects skillfully, efficiently, and professionally.

Public Works Engineering					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of Water quality samples analyzed	421	448	440	448	150
* Capital contracts include traffic, stormwater, sidewalks, infrastructure, community development, and facilities projects.					

GENERAL FUND DEPARTMENTAL SUMMARIES

- **Public Works**

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

Public Works					
Public Works Operations					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Average # of days to complete sidewalk work order	12.5	12.2	12.5	10.0	10.0
Average # of days to complete pothole work order	1.0	1.0	1.0	1.0	1.0
Average # of days to complete curb and gutter work order	2.7	2.0	8.5	2.5	5.0
Average # of days to complete ROW, mowing, limb work order	1.2	1.0	2.5	1.0	2.0
Average # of days to complete sink hole work order	2.2	3.4	7.6	3.0	3.0
Average # of days to complete sign replacement/upgrade work order	1.7	1.7	1.8	1.5	2.0
Average # of days to complete signal light maintenance work order	3.4	3.6	6.5	3.0	3.0
Average # of days to complete striping work order	5.9	3.7	2.0	3.5	4.0
Average # of days to complete catch basin work order	4.9	2.5	1.9	3.5	5.0
Average # of days to complete storm drain work order	5.2	10.3	13.5	7.5	10.0
Average # of days to complete facilities work order	4.8	4.0	4.4	4.0	4.0

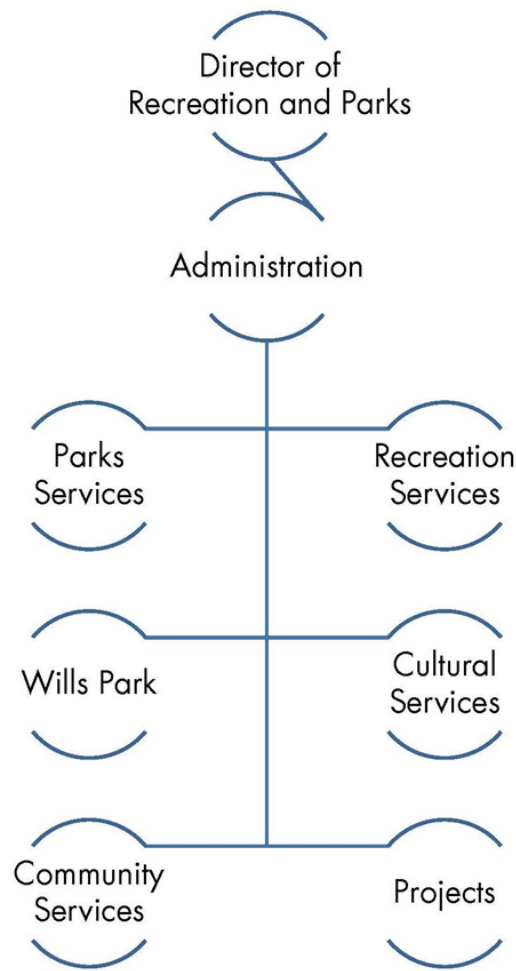
GENERAL FUND DEPARTMENTAL SUMMARIES

Recreation, Parks & Cultural Services

MORGAN RODGERS
DIRECTOR



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



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



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

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GENERAL FUND DEPARTMENTAL SUMMARIES

Recreation, Parks & Cultural Services











Administration, Parks Services, Recreation Services, Wills Park, Cultural Services, Community Services, Projects

Mission Statement

The Alpharetta Recreation and Parks Department strives to promote the highest quality recreation programs and park facilities to our citizens consistent with our core values of Excellence, Stewardship, Integrity, Service and Loyalty.



Goals and Objectives

-   ✓ Substantially complete the nine (9) Park improvement/Development projects prioritized by the 2021 Parks Bond Referendum; and
-   ✓ Connect with residents and seek out ideas for new programs and services and implement when possible; and
-   ✓ Increase revenues through increased participation and sponsorships; and
-   ✓ Actively engage in the improving access and usability of all parks and facilities by all residents through ongoing maintenance, beautification, and facility enhancement; and
-   ✓ Identify, engage and codify partnerships with adjoining cities, Fulton County, Fulton County Schools, and businesses throughout the city.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Recreation, Parks & Cultural Services General Fund

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Intergovernmental	\$ 318,295	\$ 2,486	\$ 3,390	\$ 3,000	\$ 3,000	\$ 3,090	\$ 3,183
Charges for Services:							
Aquatics Activity Fees	127,559	114,299	201,502	206,000	207,000	213,210	219,606
Athletics Activity Fees	418,111	342,519	282,234	490,000	280,000	288,400	297,052
Arts Services	53,688	96,622	183,402	182,500	202,500	208,575	214,832
Community Center Activity Fees	451,273	567,756	817,206	862,376	982,000	1,011,460	1,041,804
Preston Ridge Community Center Activity Fees	-	725	19,099	104,000	104,000	107,120	110,334
Senior Center Activity Fees	102,675	30,376	111,819	199,000	125,000	128,750	132,613
Equestrian Center Activity Fees	222,383	318,494	296,202	400,000	400,000	412,000	424,360
Wills Park Rec. Ctr Activity Fees	211,913	198,119	272,018	475,000	300,000	309,000	318,270
Community Garden Fees	-	-	-	21,000	45,000		
Non-Resident Fees	199,162	209,891	309,390	300,000	410,000	422,300	434,969
Taste of Alpharetta	900	-	-	-	-	-	-
Other	219,178	153,992	76,546	91,239	88,500	91,155	93,890
Other Revenue	17,526	13,508	25,234	10,059	50	52	53
TOTAL	\$ 2,342,661	\$ 2,048,787	\$ 2,598,041	\$ 3,344,174	\$ 3,147,050	\$ 3,195,112	\$ 3,290,965
EXPENDITURES							
Personnel Services:							
Salaries	\$ 2,578,921	\$ 2,504,452	\$ 2,577,076	\$ 3,023,163	\$ 3,360,243	\$ 3,494,653	\$ 3,634,439
Seasonal	562,833	532,875	725,346	925,930	983,250	1,022,580	1,063,483
Overtime	128,413	74,527	181,458	130,000	207,000	215,280	223,891
Group Insurance	843,908	811,101	770,471	999,411	1,009,749	1,060,236	1,113,248
FICA	242,111	229,058	259,164	299,614	345,158	358,964	373,323
Pension (Defined Benefit)	186,096	210,321	223,610	206,704	253,603	278,963	306,860
Pension (401A Cont./Match)	234,332	215,485	258,212	318,054	364,550	379,132	394,297
Miscellaneous	137,315	155,799	132,043	137,106	160,472	166,891	173,567
<i>subtotal</i>	<i>\$ 4,913,928</i>	<i>\$ 4,733,618</i>	<i>\$ 5,127,379</i>	<i>\$ 6,039,982</i>	<i>\$ 6,684,025</i>	<i>\$ 6,976,700</i>	<i>\$ 7,283,108</i>
Maintenance & Operations:							
Professional Services	\$ 1,433,673	\$ 1,088,980	\$ 1,688,903	\$ 2,237,375	\$ 2,351,660	\$ 2,410,452	\$ 2,470,713
Fuel/Repair & Maint. (Vehicles)	53,574	65,678	78,931	77,500	83,500	85,588	87,727
Repair & Maintenance (Grounds)	525,515	570,351	689,964	732,513	798,990	818,965	839,439
Repair & Maintenance (Facilities)	19,749	41,557	22,276	61,794	84,500	86,613	88,778
Equipment Rental	129,803	57,714	114,233	167,813	172,518	176,831	181,252
Maintenance Contracts/IT Svcs.	1,016,315	1,096,678	1,330,711	1,800,439	1,867,322	1,914,005	1,961,855
General Supplies	395,035	358,631	368,560	462,708	448,728	459,946	471,445
Uniforms	23,220	15,934	12,880	25,144	23,238	23,819	24,414
Utilities	637,639	654,217	649,033	709,866	735,800	754,195	773,050
Miscellaneous	255,412	170,649	196,742	311,560	270,503	277,266	284,197
<i>subtotal</i>	<i>\$ 4,489,937</i>	<i>\$ 4,120,389</i>	<i>\$ 5,152,233</i>	<i>\$ 6,586,712</i>	<i>\$ 6,836,759</i>	<i>\$ 7,007,678</i>	<i>\$ 7,182,870</i>
Capital/Other	\$ 15,880	\$ 12,594	\$ 1,500	\$ 15,527	\$ 42,950	\$ 43,809	\$ 44,685
TOTAL	\$ 9,419,744	\$ 8,866,601	\$ 10,281,112	\$ 12,642,221	\$ 13,563,734	\$ 14,028,187	\$ 14,510,663

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2024 Budget for Recreation, Parks & Cultural Services totals \$13.6 million and represents an increase of 7%, or \$921,513, compared to FY 2023.

The Personnel Services category increased 11%, or \$644,043, due primarily to the following:

- Annualized impact of staffing reclassifications implemented during FY 2023;
- 4% performance-based merit program scheduled for July 1, 2023;
- Market-based personnel compensation adjustments and enhancements to the Retiree Health Benefit (FY 2024 Operating Initiatives);
- Addition of one full-time Parks Services Supervisor position (\$96,000; FY 2024 Operating Initiative);
- Transfer of one part-time Marketing Coordinator position to City Administration (\$35,000 savings within the Recreation, Parks & Cultural Services budget) which was upgraded to full-time as part of a FY 2024 Operating Initiative for City Administration;
- Staff hires and changes in compensation/benefit elections, growth in seasonal salaries and overtime which is necessitated as recreation program activity is eclipsing pre-pandemic levels, which is partially offset with reductions in group insurance allocations. Group insurance premiums for 2024 will remain flat at 2023 levels; however, the budgetary allocations that cushioned the operating budget from changes in benefit elections due to staffing (e.g., changing incumbents, changing life situation that necessitates revised benefit elections such as moving from employee-only to employee-family) has been reduced to cover other cost drivers.

GENERAL FUND DEPARTMENTAL SUMMARIES

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

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Variance
Administrative Assistant I	4.0	4.0	3.0	3.0	3.0	-
Administrative Assistant II	2.0	2.0	1.0	1.0	1.0	-
Administrative Office Coordinator	1.0	1.0	1.0	1.0	1.0	-
Community Agricultural Coordinator	-	0.5	0.5	0.5	0.5	-
Community Services Manager	1.0	1.0	1.0	1.0	1.0	-
Cultural Arts Coordinator	-	-	-	1.0	1.0	-
Cultural Arts Supervisor	1.0	1.0	-	-	-	-
Cultural Services Coordinator	1.0	1.0	1.0	1.0	1.0	-
Cultural Services Manager	1.0	1.0	1.0	1.0	1.0	-
Cultural Services Supervisor	-	-	2.0	2.0	2.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
Facility Technician	4.0	4.0	2.0	-	-	-
Marketing Coordinator*	0.5	0.5	0.5	0.5	-	(0.5)
Park Services Manager	1.0	1.0	1.0	1.0	1.0	-
Parks Maintenance Crew Leader	1.0	1.0	1.0	1.0	1.0	-
Crew Leader	-	-	-	4.0	4.0	-
Parks Maintenance Technician I	12.0	12.0	12.0	-	-	-
Parks Maintenance Technician II	4.0	4.0	4.0	-	-	-
Parks Maintenance Worker	-	-	-	13.0	13.0	-
Parks Services Supervisor*	-	-	-	-	1.0	1.0
Parks Supervisor II	3.0	3.0	3.0	3.0	3.0	-
Project Manager	1.0	1.0	1.0	1.0	1.0	-
Recreation Coordinator	4.0	4.0	4.0	5.0	5.0	-
Recreation Services Manager	1.0	1.0	1.0	1.0	1.0	-
Recreation Supervisor II	4.0	4.0	4.0	4.0	4.0	-
Special Events Coordinator	2.5	2.0	2.0	1.0	1.0	-
Special Events Supervisor	-	-	-	1.0	1.0	-
Wills Park Manager	1.0	1.0	1.0	1.0	1.0	-
	51.0	51.0	48.0	49.0	49.5	0.5

* FY 2024 includes the addition of one new full-time equivalent position (Parks Services Supervisor) and the transfer of one Marketing Coordinator position (upgrade from part-time to full-time) to the City Administration Department. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the duties and responsibilities of the new position.

The Maintenance and Operations category increased 4%, or \$250,047, due primarily to the following activity:

- Increase in professional services of \$114,285 (5% growth) due primarily to anticipated growth in recreation programs and the corresponding costs of program instructors. It should be noted that this growth is also reflected in program fees (revenue).
- Increase in repair/maintenance (grounds) costs of \$66,477 (9% growth) due primarily to the reallocation of parks maintenance funding from the Capital Project Fund to the General Fund as these items are under the \$25,000 capitalizable threshold. Components include: \$10,000 for restoration of the mini silos; \$12,000 for

GENERAL FUND DEPARTMENTAL SUMMARIES

Brooke Street Park irrigation; \$10,000 for tree well lighting upgrades; and \$20,000 for North Park Ballfields 5-6 fencing upgrades.

- Increase in maintenance contracts/IT professional services of \$66,883 (4% growth), due primarily to additional funding for the RecWare Park Program Registration software (+\$55,000) as it is funded on a per customer basis and grows along with program participation. Additional cost growth is related to ensuring our Board Members have city email addresses (+\$7,830).
- Growth in utility expenses of \$25,934 (4% growth) in electricity, natural gas, water/sewer, and miscellaneous utilities. Specifically, electric utility growth is based on cost trends coupled with adjustments for known utility rate growth including approved rate increases of 10.5% on 1/1/2023 and 1% on 1/1/2024 for GA Power.

The Capital/Other category includes funding for general repair/replacement capital and equipment needs. Funding requests include \$15,000 associated with the Northside Hospital Memorandum of Understanding (MOU) which is funded through a grant.



Equestrian Center

GENERAL FUND DEPARTMENTAL SUMMARIES

Performance Measurement

The following section provides detailed information on Recreation and Parks programs including performance measures and personnel.

- **Administration**

Statement of Service: The administrative arm of the Recreation & Parks Department provides short/long-term capital projects planning, oversees the effective distribution of the department's resources, and provides professional guidance to each division.

Recreation, Parks & Cultural Services - Rec Admin					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Recreation & Parks turnover percentage	10%	17%	12%	10%	10%
Annual Activity Enrollments as in ActiveNet	15,811	16,944	22,755	20,000	25,000
# of Part-time hours used	45,046	41,267	46,461	60,000	60,000

- **Adult Activity Center**

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

Recreation, Parks & Cultural Services - Adult Activity					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Total # of Participants per year* (Res / Non-Res)	22,425 9299/13126	6,033 1870/4163	21,301 6851/14,480	30,000 8500/15,000	35,000 9000/15,000
Total # of Building rentals	18	8	9	12	10
Total # of Day trips taken	100	0	70	65	75
Total # of Overnight trips taken using City buses	8	0	2	8	10

GENERAL FUND DEPARTMENTAL SUMMARIES

- Aquatics**

Statement of Service: Aquatics provides accessible and safe recreation opportunities through water-related training, events, and facilities.

Recreation, Parks & Cultural Services - Aquatics					
Performance Measurements	Actual** FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
% of Days pool facilities were open during pool season (93 days)	100%	90%	100%	100%	100%
Average daily attendance at City pool	400	150	400	400	400
Hours of lifeguard training per person	40	40	40	40	40
# of Swim lessons held	133	0	98	N/A*	N/A*
# of Swim lessons participants	598	0	542	N/A*	N/A*
(resident / non-resident)	439/159	0	339/203	N/A*	N/A*
Swim teams participants	196	121	188	250	250
(resident / non-resident)	117/79	76/45	121/67	175/75	175/75
C.O.A.S.T. participants	19	0	46	55	55
(resident / non-resident)	9 R/ 10NR	0	18/28	35/20	25/30
# of Pool passes sold	601	0	544	500	500
(resident / non-resident)	314/287	0	233/311	250/250	250/250

* Swim lessons contracted to YMCA Summer 2022

- Health and Wellness**

Statement of Service: Health & Wellness provides programs, services, and information to allow all residents to live a healthier lifestyle.

Recreation, Parks & Cultural Services - Health & Wellness					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of Participants in aerobics	1459	1049	228	N/A *	N/A
(resident / non-resident)	1092/367	-----	165/63	N/A *	N/A
# of Participants in Yoga (Adults & (resident / non-resident)	81	132	N/A	N/A *	N/A
	44/37	59/73	N/A	N/A*	N/A
# of Participants in tennis	286	285	474	400	450
(resident / non-resident)	238/46	227/58	375/99	325/75	300/150
# of Participants in Couch to 5K	60	5	68	N/A	N/A
(resident / non-resident)	40/20	5/0	41/27	N/A	N/A
# Participants in Babysitter Bootcamp Classes and Camps	72	60	63	110	75
(resident / non-resident)	27/45	27/33	26/37	50/60	35/40
# of Participants in Cooking Classes(remove "and Camps")	40	0	41	50	N/A
(resident / non-resident)	11/29	0	23/18	25/25	N/A
# of HW Pop-Up Participants	1542	3200	3850	3500	3500
# of Participants in Pickleball		333	453	600	650
(resident / non-resident)		107/226	232/221	250/350	300/350

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

FY24 Aerobics replace w/PRCC Wellness classes; Yoga replace with Kilometer Kids; Couch to 5K replace w/Trails & Ales; Cooking Camp replace w/Lantern Walk

GENERAL FUND DEPARTMENTAL SUMMARIES

- Athletics**

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

Recreation, Parks & Cultural Services - Athletics					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of Participants - Adult Basketball					
2 Seasons-25 teams	111/11 teams	0	631- 3 seasons; 60 teams	600/65	620/67
(resident / non-resident)	31/80	0	178/516	200/300	270/330
# of Participants - Adult Softball					
3 Seasons-170 teams	598/46 teams	1182/171 teams	1609- 3 seasons; 126 teams	1400/130	1700/135
(resident / non-resident)	232/366	640/542	626/983	650/750	800/900
# of Participants - Teen Basketball					
2 Season-12 teams	67/8 teams	56/7 teams	117- 2 seasons; 16 teams	225/22	300
(resident / non-resident)	20/47	44/12 Summer only	67/50	175/50	200/100
# of Participants - Youth Basketball					
75 Teams	491	0	328- 37 teams	400	400
(resident / non-resident)	353/138	0	252/76	300/100	300/100
# of Participants - Youth Soccer					
70 Teams	2071	1395	1352	N/A	N/A
(resident / non-resident)	1292/779	868/527	957/395	N/A	N/A
# of Participants - Youth Travel Soccer					
40 Teams (2 seasons)	545	N/A	656	N/A	N/A
(resident / non-resident)	284/261		334/322	N/A	N/A

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

- Community Center**

Statement of Service: The Alpharetta Community Center provides a convenient and safe environment for diverse recreational opportunities and services to meet the needs of all populations.

Recreation, Parks & Cultural Services - Community Center					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of Participants in summer day camps	1369	1427	1745	1750	1750
(resident / non-resident)	770/599	878/549	1203/542	1000/750	1200/550
# of Participants in dance, including camps	533	30	861	600	1000
(resident / non-resident)	232/301	186/115	512/349	400/200	600/400
# of Participants in gymnastics, including camps	2261	2602	2920	2900	3000
(resident / non-resident)	1315/946	1538/1064	1880/1040	2000/900	2000/1000
# of Participants in Specialty Camps	850	54	406	450	500

Recreation, Parks & Cultural Services - Preston Ridge					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Total # of Active Adult Participants per year*	N/A	125*	3364	4000	5500
(resident / non-resident)	N/A	59/66	717/2650	1500/2500	2000/3000
# of Facility Rentals	N/A	8	275	300	350
# Fitness Class Participants	N/A	0	N/A	500	1500

* CENTER OPENED JUNE 2021

GENERAL FUND DEPARTMENTAL SUMMARIES

- **Cultural Arts**

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

Recreation, Parks & Cultural Services - Cultural Arts					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of Participants in youth art classes	365	196	210	320	250
(resident/Milton/non-resident)	222/53/90	96 res /100 non-res	110 res / 100 non	190/130	140 / 110
# of Participants in adult art classes	343	265	296	340	325
(resident/Milton/non-resident)	178/65/100	res 199 / 66 non-res	210 / 86	225/115	230 / 95
# of Participants in summer camp	119	193	232	260	250
(resident/Milton/non-resident)	84/21/14	res 130 / 63 non-res	155 / 77	175/185	165 / 85

- **Equestrian Center**

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

Recreation, Parks & Cultural Services - Equestrian Center					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Total # of Equestrian event dates	86	92	87	95	95
Total # dog show events	6	14	11	11	10
Total # other event dates hosted at equestrian center	3	13	10	15	15
Total attendance at events	100,000	100,000	100,000	135,000	135,000
# of Arenas/rings maintained	5	5	5	6	6
# of Part-time hours used	9	0	0	832	900

GENERAL FUND DEPARTMENTAL SUMMARIES

- **Community Services**

Statement of Service: To enhance the quality of life and reputation of the city by providing special event opportunities for citizens and visitors of Alpharetta.

Recreation, Parks & Cultural Services - Community Services Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of Total Approved Events:					
Exclusive City Events	24	2	15	5	15
City Partnered Events	32	32	75	48	75
Outside Event Applications Processed	17	19	20	30	20
Approved / Denied	17/0	19/0	19 approved/1 denied	30/0	
Film Permit Requests Processed	3	0	11	6	12
Approved / Denied	3/0	0	11 approved/2 denied/3 cancelled	6/0	
Estimated Attendance for:					
Taste of Alpharetta	0	0	0	50,000	50,000
Mayor's Challenge	2,400	0	0	1,300	2,000
Old Soldier's Day Parade	3,000	0 - cancelled	0 - cancelled	0 - cancelled	0
Season of Celebration	7,000	0	800	7,000	7,000
Alpharetta Arts StreetFest	0	0	0	10,000	10,000
Scarecrow Harvest	5,000	0 - cancelled	0 - cancelled	0 - cancelled	0
Wire & Wood	20,000	0	15,000	20,000	20,000
Food Trucks	13,000	0	3,500	7,000	7,000
Restless In Resthaven	0	0 - cancelled	0 - cancelled	0 - cancelled	0
Grilling & Gridiron	1,000	0	800	1,000	1,000
Volunteer Recruitment:					
Taste of Alpharetta (Non-City Staff)	0	0	0	0	0
Season of Celebration	64	0	0	25	0
Scarecrow Harvest	40	0	0	0	0
Wire & Wood	6	0	6	0	0
Community Agriculture	65	668 (CY2021)	760 (CY2022)	675	775
TOTAL	175	668	766	700	775

GENERAL FUND DEPARTMENTAL SUMMARIES

- **Parks Maintenance**

Statement of Service: Parks maintenance provides for the development and maintenance of the city's parks, greenway space, recreation facility grounds, athletic fields, and other city owned property in order to aesthetically reflect community identity, enrich the quality of life, and provide accessible and safe open space for leisure time activities.

Recreation, Parks & Cultural Services - Parks Maintenance					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of Athletic fields maintained*	32	35	35	35	35
# of Park acres maintained	350	355	360	360	360
# of Greenway acres maintained	252	254	254	254	254
# of Playground inspections	102	108	120	120	120
# of Park/playground injuries	2	2	1	1	0
# of Athletic field preparations	5,304	4,200	5,520	4,630	5,520
# of Park mowings	40	40	40	40	40
# of Athletic field mowings	80	80	80	80	80
# of Buildings maintained	36	37	37	38	39
# of Restrooms maintained	56	56	57	58	59
# of Pavilions maintained	15	17	17	17	17
# of Hours utilized for trash	10,000	10,950	10,950	10,950	10,950
# of Part-time hours used	6,848	4,211	5,119	8,000	8,000
# of Vehicles maintained	18	22	25	25	26
# of Vehicle-related accidents	2	1	0	0	0

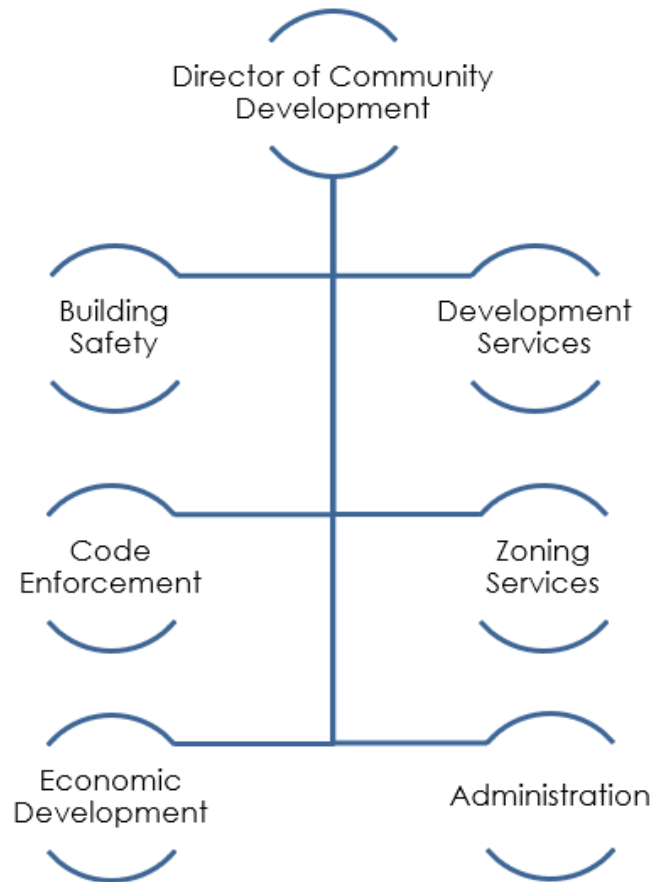
GENERAL FUND DEPARTMENTAL SUMMARIES

Community & Economic Development

KATHI COOK
DIRECTOR



KCook@alpharetta.ga.us



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



Offering the highest quality environment for our residents and businesses;



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

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

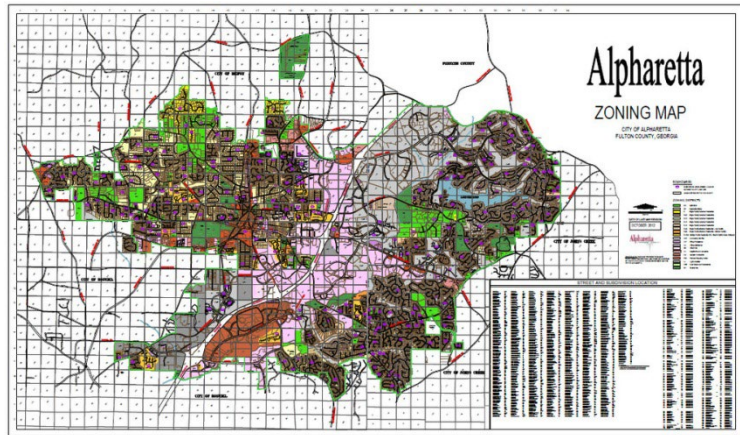
GENERAL FUND DEPARTMENTAL SUMMARIES

Community & Economic Development

Administration, Building Safety, Development Services, Zoning, Code Enforcement, and Economic Development

Mission Statement

To protect and enhance the lives of Alpharetta citizens by guiding the city's growth and safeguarding the built environment and to help further the prosperity of our business community.



Goals and Objectives



- ✓ Enforce the standard building code and zoning code;



- ✓ Provide building inspections within 48 hours of request;
- ✓ Provide efficient plans processing and permitting;



- ✓ Provide quality support to boards and commissions staffed by Community Development;



- ✓ Provide the highest quality of customer service;



- ✓ Maintain and update demographic, statistical and other data, maps and materials;



- ✓ Process all public hearings in the most efficient manner possible;



- ✓ Maintain and process business licenses for the City;



- ✓ Collaborate with the Community to provide planning documents for the future; and



- ✓ Focus on Economic Development to fulfill the vision of the City of Alpharetta as the preeminent place to live, work, learn and play.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel Community & Economic Development General Fund

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Business Taxes:							
Occupational License Fees	\$ 1,162,099	\$ 1,171,692	\$ 1,083,893	\$ 1,015,000	\$ 1,165,000	\$ 1,199,950	\$ 1,235,949
Licenses & Permits:							
Development Permits/Fees	178,480	137,046	182,176	185,000	254,800	262,444	270,317
Building Permit Fees	2,130,275	1,971,207	1,987,196	1,850,000	2,000,000	2,060,000	2,121,800
Occupancy Permit Fees	187,262	168,602	168,158	170,000	160,000	164,800	169,744
Tree Removal Permit	4,736	3,236	5,238	3,500	3,500	3,605	3,713
Soil Erosion Permit	22,034	13,354	36,140	20,000	72,200	74,366	76,597
Alcoholic Beverage Permit	656,303	692,255	780,132	715,000	850,000	875,500	901,765
Other	36,433	69,783	79,042	47,000	52,500	54,075	55,697
Charges for Services:							
Planning and Development Fees	95,959	93,590	129,968	120,000	115,000	118,450	122,004
Plan Review Fees	1,003,981	837,651	852,097	750,000	925,000	952,750	981,333
Other	48,481	65,982	61,861	52,000	27,800	28,634	29,493
Fines & Forfeitures	1,250	18,175	3,250	2,000	3,000	3,090	3,183
TOTAL	\$ 5,527,293	\$ 5,242,572	\$ 5,369,151	\$ 4,929,500	\$ 5,628,800	\$ 5,797,664	\$ 5,971,594
EXPENDITURES							
Personnel Services:							
Salaries	\$ 1,887,959	\$ 2,040,849	\$ 2,168,038	\$ 2,460,466	\$ 2,723,114	\$ 2,832,039	\$ 2,945,320
Overtime	588	132	6,377	2,463	5,000	5,200	5,408
Group Insurance	646,350	709,983	645,344	800,783	766,733	805,070	845,323
FICA	137,068	147,651	158,447	188,230	208,813	217,166	225,852
Pension (Defined Benefit)	138,285	144,877	161,951	178,168	191,236	210,360	231,396
Pension (401A Contribution/Matcl)	170,800	171,879	198,734	247,112	282,637	293,942	305,700
Miscellaneous	94,476	106,757	110,738	113,549	130,562	135,784	141,216
<i>subtotal</i>	<i>\$ 3,075,526</i>	<i>\$ 3,322,128</i>	<i>\$ 3,449,628</i>	<i>\$ 3,990,771</i>	<i>\$ 4,308,095</i>	<i>\$ 4,499,560</i>	<i>\$ 4,700,215</i>
Maintenance & Operations:							
Professional Services	\$ 49,445	\$ 176,702	\$ 178,025	\$ 147,374	\$ 144,700	\$ 148,318	\$ 152,025
Board Member Fees	9,375	9,050	10,500	11,000	11,000	11,275	11,557
Fuel/Repair & Maintenance	12,702	13,098	23,461	15,000	23,000	23,575	24,164
Advertising	14,692	130,859	90,530	118,112	147,500	151,188	154,967
Employee Training	10,767	8,799	26,247	27,759	28,250	28,956	29,680
Employee Travel	7,355	3,039	27,760	26,500	28,500	29,213	29,943
Printing	6,900	10,778	7,174	8,991	10,000	10,250	10,506
Maintenance Contracts/IT Svcs.	141,345	162,434	200,312	229,194	264,033	270,634	277,400
General Supplies	26,226	27,905	37,669	37,894	36,500	37,413	38,348
Miscellaneous	10,363	3,964	29,983	18,520	8,700	8,918	9,140
<i>subtotal</i>	<i>\$ 289,170</i>	<i>\$ 546,629</i>	<i>\$ 631,661</i>	<i>\$ 640,344</i>	<i>\$ 702,183</i>	<i>\$ 719,738</i>	<i>\$ 737,731</i>
Capital/Other	<i>\$ 12,971</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL	\$ 3,377,667	\$ 3,868,757	\$ 4,081,289	\$ 4,631,115	\$ 5,010,278	\$ 5,219,298	\$ 5,437,946

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2024 Budget for Community and Economic Development totals \$5 million and represents an increase of 8%, or \$379,163, compared to FY 2023.

The Personnel Services category increased 8%, or \$379,163, due primarily to the following:

- 4% performance-based merit program scheduled for July 1, 2023;
- Market-based personnel compensation adjustments and enhancements to the Retiree Health Benefit (FY 2024 Operating Initiatives);
- Addition of one full-time Land Development Inspector Supervisor position (\$93,000; FY 2024 Operating Initiative);
- staff hires and changes in compensation/benefit elections, growth in other benefit categories (e.g., Defined Benefit Pension contributions), and partially offset with reductions in group insurance allocations. Group insurance premiums for 2024 will remain flat at 2023 levels; however, the budgetary allocations that cushioned the operating budget from changes in benefit elections due to staffing (e.g., changing incumbents, changing life situation that necessitates revised benefit elections such as moving from employee-only to employee-family) has been reduced to cover other cost drivers such as the Defined Benefit Pension contribution which has grown due to recent salary growth, market investment performance, etc.

GENERAL FUND DEPARTMENTAL SUMMARIES

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

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Variance
Administrative Assistant II	1.0	1.0	1.0	1.0	-	(1.0)
Administrative Office Coordinator	-	-	-	1.0	1.0	-
Arborist	1.0	1.0	1.0	1.0	1.0	-
Building Inspector	4.0	4.0	4.0	4.0	4.0	-
Building Inspector Manager	1.0	1.0	1.0	1.0	1.0	-
Building Official	1.0	1.0	1.0	1.0	1.0	-
Building Plans Examiner	2.0	2.0	2.0	2.0	2.0	-
Code Enforcement Manager	1.0	1.0	1.0	1.0	1.0	-
Code Enforcement Officer	5.0	5.0	5.0	4.0	4.0	-
Code Enforcement Supervisor	-	-	-	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
Development Services Engineer (Stormwater)	1.0	1.0	1.0	1.0	1.0	-
Economic Development Director	-	1.0	-	-	-	-
Economic Development Manager	-	1.0	1.0	1.0	1.0	-
Economic Development Coordinator (Mktng)	-	-	1.0	1.0	1.0	-
GIS Specialist/Special Project Planner	1.0	1.0	1.0	1.0	1.0	-
Inspectors	3.0	3.0	3.0	-	-	-
Land Development Inspector	-	-	-	3.0	3.0	-
Land Development Inspector Supervisor*	-	-	-	-	1.0	1.0
Office Manager	1.0	1.0	1.0	-	-	-
Planning and Zoning Coordinator	1.0	1.0	1.0	1.0	1.0	-
Planning and Development Services Manager	-	-	-	1.0	1.0	-
Permit Technician	2.0	2.0	2.0	2.0	3.0	1.0
Project Administrator	1.0	1.0	1.0	1.0	-	(1.0)
Senior Transportation Engineer/Planner	1.0	1.0	1.0	1.0	1.0	-
Senior Planner	1.0	1.0	1.0	-	-	-
Support Services Manager	-	-	-	-	1.0	1.0
Zoning Administrator	1.0	1.0	1.0	1.0	1.0	-
	30.0	32.0	32.0	32.0	33.0	1.0

* FY 2024 includes the addition of one new full-time equivalent position (Land Development Inspector Supervisor). Please refer to the *Operating Initiative Requests* section of this document for detailed information on the duties and responsibilities of the new position.

The Maintenance and Operations category increased 10%, or \$61,839, due primarily to the following activity:

- Increase in advertising/miscellaneous costs of \$19,568 (combined) due primarily to one-time funding reallocations during FY 2023 (e.g., Alpharetta Technology Commission bathroom renovations) that will not occur in FY 2024 coupled with growth in advertising needs (e.g., public hearing notices, etc.), economic development sponsorships, etc.
- Increase in maintenance contracts/IT professional services of \$34,839 (15% growth) due to the coverage of general software inflationary cost growth coupled with estimated fees for the annualized cost of the mid-year 2023 initiative to provide all board members with city emails addresses (Board of Zoning Appeals, Code Enforcement Board, Design Review Board, Planning Commission, Historic Preservation Commission, etc.).

GENERAL FUND DEPARTMENTAL SUMMARIES

Performance Measurement

The following section provides detailed information on Community Development programs including performance measures and personnel.

- **Administration**

Statement of Service: The purpose of Community Development Administration is to provide effective, efficient and responsive services to account for the resources allocated to the Planning & Zoning and Code Enforcement division of the department.

Community Development - Administration					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of Special projects managed	19	20	20	16	16

- **Economic Development**

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

Community Development - Economic Development					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of Existing business contacts	418	418	418	418	418
# of New projects	19	16	13	16	15
# of Major business prospects recruited	2	2	2	2	1

GENERAL FUND DEPARTMENTAL SUMMARIES

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

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

Community Development - Zoning					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of New public hearings filed	106	120	117	115	115
Total # of public hearings processed	91	91	93	115	115
# of parcels annexed	0	0	0	0	0

Community Development - Development Services					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Private development plans reviewed	136	121	108	125	128
Tree permits issued	991	1177	1171	1000	1000

Community Development - Building Safety					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of New building permits issued	4,756	5,024	5,243	5,300	5,400
# of Building inspections completed	24,161	23,213	25,896	26,000	27,000

- **Code Enforcement Services**

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

Community Development - Code Enforcement					
Performance Measurements	Actual FY 2020	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
# of Code enforcement inspections completed	679	1,284	2,047	1,500	1,000

SPECIAL REVENUE FUND SUMMARIES

Special Revenue Fund Summaries

Overview

The *Special Revenue Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2024 budgets for the city's Special Revenue Funds.

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

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

- **Fund Summary**

This section provides a brief description of the Fund.

- **Statement of Budgetary Comparisons**

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

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

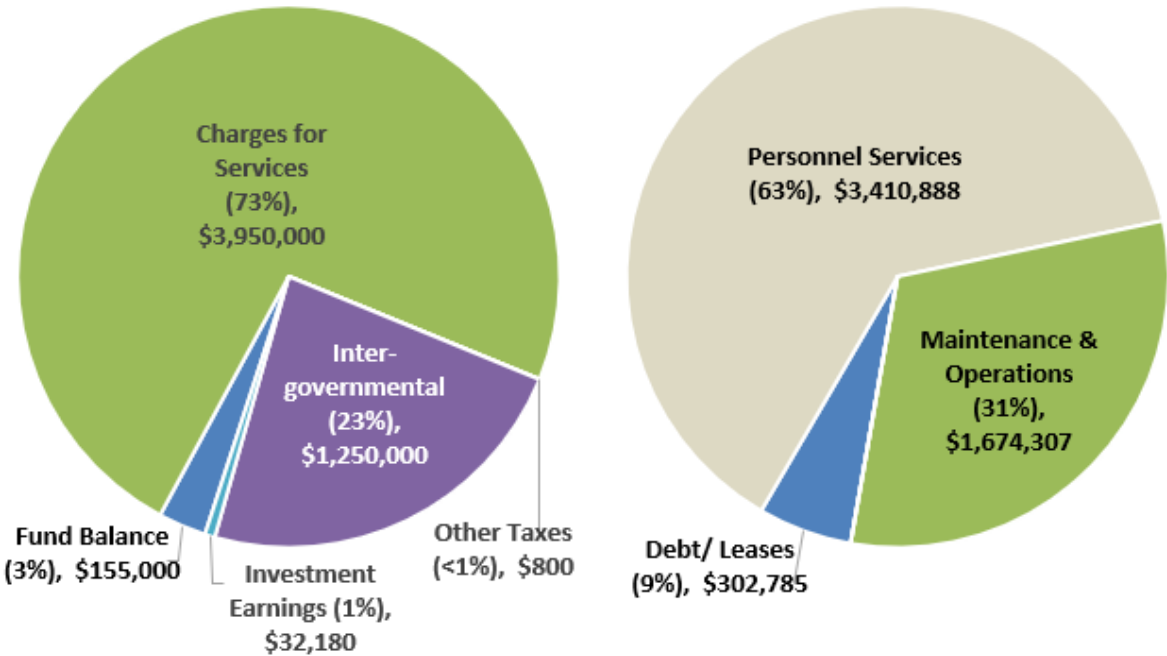
This statement provides a historical comparison of revenues and expenditures for fiscal years 2020-2024 as well as a forecast for fiscal years 2025-2026. Also included are changes in fund balance.

The financial forecast utilizes revenue collection patterns (historical and current patterns; as adjusted for seasonal fluctuations) adjusted to reflect expenditure mandates as provided by the City Council.

SPECIAL REVENUE FUND SUMMARIES

Emergency 911 Fund Summary

FY 2024 Budget: \$5,387,980



Revenues by Source

Expenditures by Use

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

Trends

The FY 2024 Budget for the E-911 Fund totals \$5.4 million and represents a -16% decrease, or -\$994,156, compared to FY 2023. The main drivers of this variance include (1) the non-allocated reserve (i.e., available fund balance) budgeted in FY 2023¹⁴ and (2) the utilization of fund balance to cover general operational budget growth including the renewal & replacement (capital) requests implemented by the North Fulton Regional Radio System

¹⁴ Annually after the year-end accrual period (i.e., September), the city carries-forward available fund balance and places in a Non-Allocated Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2024 will occur subsequent to adoption of the budget.

SPECIAL REVENUE FUND SUMMARIES

Authority starting in FY 2024. After adjusting for these items, the true operational budget request is approximately 4% compared to FY 2023.

The Personnel Services category decreased -3%, or -\$101,177, due primarily to the 4% performance-based merit program scheduled for July 1, 2023, market-based personnel compensation adjustments and enhancements to the Retiree Health Benefit (FY 2024 Operating Initiatives), staff turnover and changes in compensation/benefit elections, continued high vacancy levels, growth in other benefit categories (e.g., Defined Benefit Pension contributions), and partially offset with reductions in group insurance allocations. Group insurance premiums for 2024 will remain flat at 2023 levels; however, the budgetary allocations that cushioned the operating budget from changes in benefit elections due to staffing (e.g., changing incumbents, changing life situation that necessitates revised benefit elections such as moving from employee-only to employee-family) has been reduced to cover other cost drivers such as the Defined Benefit Pension contribution which has grown due to recent salary growth, market investment performance, etc.

Authorized personnel total 33.0 FTEs.

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Variance
Communications Officer	20.0	20.0	20.0	20.0	19.0	(1.0)
Communications Shift Supervisor	4.0	4.0	4.0	4.0	4.0	-
Communications Quality Assurance Officer	1.0	1.0	1.0	-	-	-
Division Chief	1.0	1.0	1.0	1.0	1.0	-
GIS Analyst	-	-	-	-	1.0	1.0
Section Chief - Communications Training	1.0	1.0	1.0	1.0	-	(1.0)
Sr. Communications Officer	4.0	4.0	4.0	4.0	4.0	-
911 Operations Manager	1.0	1.0	1.0	1.0	1.0	-
911 Quality Assurance/Training Coordinator	-	-	-	1.0	1.0	-
911 Technical Services Manager	-	-	-	-	1.0	1.0
IT Analyst	1.0	1.0	1.0	1.0	1.0	-
	33.0	33.0	33.0	33.0	33.0	-

The Maintenance and Operations category increased 23%, or \$308,252, due primarily to the following activity:

- Increase in communications costs of \$11,750 (3% growth) due to additional funding for AT&T service fees, ISDN line fees, and Wave PTX push-to-talk subscription fees, etc.
- Increase in maintenance contract costs of \$257,744 (53% growth) due primarily to increased funding for the North Fulton Regional Radio System Authority including the renewal & replacement (capital) requests implemented by the Authority starting in FY 2024. Specifically, the Authority's FY 2024 budget request represents the 1st budget proposal that includes allocations to cover future capital needs including network equipment, dispatch consoles, etc. As it currently stands, the Authority is requesting increased annual funding levels from all members and will accumulate the appropriations to cover the capital replacement needs as they occur in future fiscal years.

SPECIAL REVENUE FUND SUMMARIES

- Increase in IT professional services of \$32,673 (10% growth) due primarily to new software approved as part of the FY 2024 Operating Initiatives (Pulse Point software totaling \$15,000), coverage of general software inflationary cost growth, and additional funding for the OSSI/Central Square RMS software (+\$9,475).

Statement of Budgetary Comparisons

Emergency 911 Fund Public Safety Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Charges for Services:							
E-911 Service Fees	\$ 2,774,476	\$ 2,956,734	\$ 3,228,656	\$ 3,450,000	\$ 3,650,000	\$ 3,759,500	\$ 3,872,285
E-911 Prepaid Service Fees	258,419	283,184	272,745	300,000	300,000	309,000	318,270
Other Taxes:							
Excise Tax	-	-	808	400	800	-	-
Intergovernmental:	1,260,758	1,157,905	965,885	1,250,000	1,250,000	1,287,500	1,326,125
Investment Earnings	23,154	342	(26,247)	15,000	32,180	33,145	34,140
Other							
Miscellaneous	403	8,520	-	-	-	-	-
Mobile Radio Lease Financing	-	-	1,565,705	-	-	-	-
Fund Balance	-	-	-	1,366,736	155,000	-	-
TOTAL	\$ 4,317,210	\$ 4,406,685	\$ 6,007,552	\$ 6,382,136	\$ 5,387,980	\$ 5,389,145	\$ 5,550,820
EXPENDITURES							
Personnel Services:							
Salaries	\$ 1,495,738	\$ 1,558,457	\$ 1,690,679	\$ 1,984,736	\$ 1,867,639	\$ 1,942,345	\$ 2,020,038
Overtime	218,017	232,851	265,688	275,000	275,000	286,000	297,440
Group Insurance	415,603	420,166	421,234	623,268	591,622	621,203	652,263
FICA	126,374	132,230	144,564	172,749	182,871	190,186	197,793
Pension (Defined Benefit)	99,468	103,689	115,365	130,289	137,370	151,107	166,218
Pension (401A Cont./Match)	151,194	143,586	183,299	227,998	245,954	255,792	266,024
Miscellaneous	82,367	92,575	87,264	98,025	110,432	114,849	119,443
<i>subtotal</i>	<i>\$ 2,588,761</i>	<i>\$ 2,683,553</i>	<i>\$ 2,908,092</i>	<i>\$ 3,512,065</i>	<i>\$ 3,410,888</i>	<i>\$ 3,561,482</i>	<i>\$ 3,719,220</i>
Maintenance & Operations:							
Communications	\$ 298,143	\$ 346,952	\$ 333,692	\$ 372,000	\$ 383,750	\$ 391,425	\$ 399,254
Maintenance Contracts	401,632	414,756	421,715	489,485	747,229	762,174	777,417
IT Professional Services	281,260	266,601	291,794	320,558	353,231	360,296	167,502
Miscellaneous	155,845	190,966	159,768	184,012	190,097	193,899	197,777
<i>subtotal</i>	<i>\$ 1,136,880</i>	<i>\$ 1,219,274</i>	<i>\$ 1,206,969</i>	<i>\$ 1,366,055</i>	<i>\$ 1,674,307</i>	<i>\$ 1,707,793</i>	<i>\$ 1,541,949</i>
Capital/Leases:							
Capital	\$ 22,932	\$ -	\$ 28,041	\$ 21,960	\$ -	\$ -	\$ -
Fire Station Alerting System	-	-	-	330,000	-	-	-
Portable/Mobile Radio Repl.	58,000	-	1,574,504	-	-	-	-
E911 Telephone Hardware	-	-	-	192,850	-	-	-
Radio Leases	76,777	76,777	302,783	302,785	302,785	226,007	226,007
<i>subtotal</i>	<i>\$ 157,709</i>	<i>\$ 76,777</i>	<i>\$ 1,905,328</i>	<i>\$ 847,595</i>	<i>\$ 302,785</i>	<i>\$ 302,785</i>	<i>\$ 302,785</i>
Non-Allocated							
Reserve	\$ -	\$ 39,934	\$ -	\$ 656,421	\$ -	\$ -	\$ -
<i>subtotal</i>	<i>\$ -</i>	<i>\$ 39,934</i>	<i>\$ -</i>	<i>\$ 656,421</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL	\$ 3,883,350	\$ 4,019,538	\$ 6,020,389	\$ 6,382,136	\$ 5,387,980	\$ 5,572,060	\$ 5,563,954

SPECIAL REVENUE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Emergency 911 Fund Public Safety Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
Beginning Fund Balance	\$ 1,808,567	\$ 2,242,426	\$ 2,629,573	\$ 2,616,736	\$ 1,906,421	\$ 1,751,421	\$ 1,568,507
REVENUES BY CATEGORY							
Charges for Services	\$ 3,032,895	\$ 3,239,918	\$ 3,501,401	\$ 3,750,000	\$ 3,950,000	\$ 4,068,500	\$ 4,190,555
Other Taxes	-	-	808	400	800	-	-
Intergovernmental	1,260,758	1,157,905	965,885	1,250,000	1,250,000	1,287,500	1,326,125
Investment Earnings	23,154	342	(26,247)	15,000	32,180	33,145	34,140
Other	403	8,520	1,565,705	-	-	-	-
TOTAL	\$ 4,317,210	\$ 4,406,685	\$ 6,007,552	\$ 5,015,400	\$ 5,232,980	\$ 5,389,145	\$ 5,550,820
EXPENDITURES BY FUNCTION							
Public Safety	\$ 3,883,350	\$ 4,019,538	\$ 6,020,389	\$ 5,725,715	\$ 5,387,980	\$ 5,572,060	\$ 5,563,954
TOTAL	\$ 3,883,350	\$ 4,019,538	\$ 6,020,389	\$ 5,725,715	\$ 5,387,980	\$ 5,572,060	\$ 5,563,954
ACFR Rounding Adjustments	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 2,242,426	\$ 2,629,573	\$ 2,616,736	\$ 1,906,421	\$ 1,751,421	\$ 1,568,507	\$ 1,555,373
Changes in Fund Balance (actual/est.)	\$ 433,859	\$ 387,148	\$ (12,837)	\$ (710,315)	\$ (155,000)	\$ (182,915)	\$ (13,134)

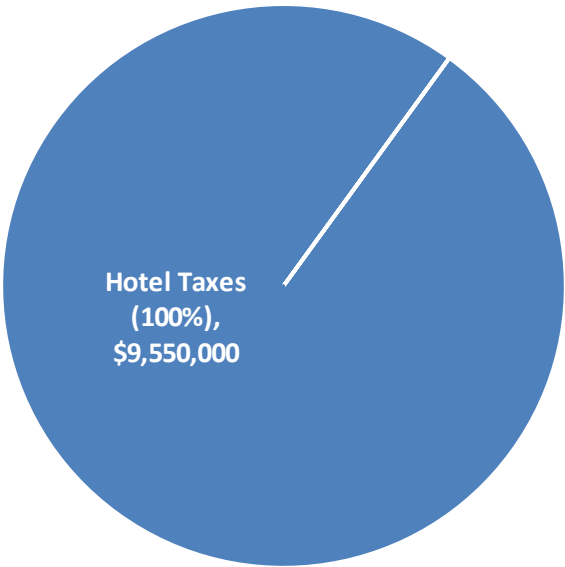
Notes:

- (1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/ Reserve accounts.
- (2) Fund balance usage is for general operational budget growth including the renewal & replacement (capital) requests implemented by the North Fulton Regional Radio System Authority starting in FY 2024.

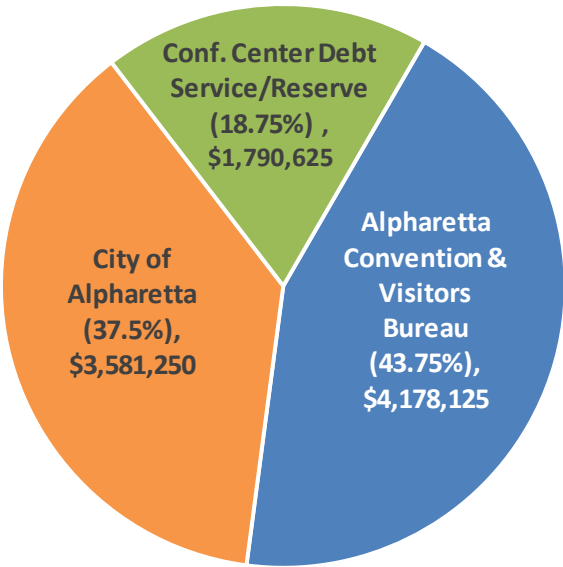
SPECIAL REVENUE FUND SUMMARIES

Hotel/Motel Fund Summary

FY 2024 Budget: \$9,550,000



Revenues by Source



Expenditures by Use

The Hotel/Motel Fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality in downtown areas. The city levies a hotel/motel occupancy tax of 8% on total rental charges. The resulting revenue is distributed as follows: City of Alpharetta (37.5%); Alpharetta Convention & Visitor's Bureau (43.75%); and Facilities (Conference Center/Tourism Product Development; 18.75%).

Trends

The FY 2024 Budget totals \$9.6 million. This fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality in downtown areas. The city levies a hotel/motel occupancy tax of 8% on total rental charges. The resulting revenue is distributed as follows: City of Alpharetta (37.5% or \$2.8 million); Alpharetta Convention & Visitor's Bureau (43.75% or \$3.2 million); and Tourism Product Development (18.75% or \$1.4 million).

The Tourism Product Development portion of the revenue is dedicated to funding debt service on the Conference Center bonds (\$1.4 million) as well as a Reserve. Specifically, the Debt Service Reserve funding (Convention Center Bonds) from the Facilities portion of the tax is anticipated to grow by a minimum of \$392,412 during FY 2024 (forecasted balance

SPECIAL REVENUE FUND SUMMARIES

based on budgeted FY 2023 revenue totals \$978,434 [\$586,022 + \$392,412] but will be higher as actual collections are outpacing budget for 2023). This reserve figure dipped below the \$1.5 million target level in 2019 due to the impact of the COVID-19 pandemic on the hospitality industry and is being replenished as revenues continue to strengthen.

Hotel/Motel tax collection forecast for FY 2024 totals \$9.6 million and represents growth of 27% compared to the FY 2023 budget. However, actual collections are estimated at \$9.3 million in FY 2023 which equates to a 2% growth in the 2024 budget proposal.

Statement of Budgetary Comparisons

Hotel/Motel Fund Multiple Departments

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Other Taxes							
Hotel/Motel Taxes	\$ 6,668,386	\$ 3,875,217	\$ 7,927,504	\$ 7,500,000	\$ 9,550,000	\$ 9,932,000	\$ 10,329,280
Interest/Penalties	3,711	14,876	13,260	-	-	-	-
Investment Earnings	-	1,582	(25,697)	-	-	-	-
Other							
Fund Balance	-	-	-	1,143,172	-	-	-
TOTAL	\$ 6,672,097	\$ 3,891,676	\$ 7,915,067	\$ 8,643,172	\$ 9,550,000	\$ 9,932,000	\$ 10,329,280
EXPENDITURES							
ACVB/City							
Alpharetta Convention & Visitors Bureau	\$ 2,919,042	\$ 1,701,911	\$ 3,474,084	\$ 3,281,250	\$ 4,178,125	\$ 4,345,250	\$ 4,519,060
City of Alpharetta (transfer-out)	2,502,036	1,458,781	2,975,786	2,812,500	3,581,250	3,724,500	3,873,480
subtotal	\$ 5,421,079	\$ 3,160,691	\$ 6,449,871	\$ 6,093,750	\$ 7,759,375	\$ 8,069,750	\$ 8,392,540
Facility							
Professional Svcs (Bond Admin)	\$ 5,500	\$ 4,125	\$ 7,040	\$ 5,500	\$ 5,500	\$ 6,000	\$ 6,000
Series 2016 Bonds (debt service)	975,963	1,311,963	1,339,963	1,365,213	1,392,713	1,417,213	1,448,713
Debt Service Reserve	-	-	-	586,022	392,412	439,037	482,027
Downtown Land Purchase	795,398	-	-	-	-	-	-
Wayfinding Signage	53,917	-	-	-	-	-	-
Equestrian Center Improvements	3,185	34,625	929	-	-	-	-
Wills Park Maint. Facility	-	-	-	309,370	-	-	-
Wills Park Master Plan Imp.	147,577	35,592	285,405	283,317	-	-	-
subtotal	\$ 1,981,540	\$ 1,386,305	\$ 1,633,337	\$ 2,549,422	\$ 1,790,625	\$ 1,862,250	\$ 1,936,740
TOTAL	\$ 7,402,619	\$ 4,546,996	\$ 8,083,208	\$ 8,643,172	\$ 9,550,000	\$ 9,932,000	\$ 10,329,280

SPECIAL REVENUE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Hotel/Motel Fund Multiple Departments

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
Beginning Fund Balance:	\$ 2,697,155	\$ 1,966,633	\$ 1,311,312	\$ 1,143,173	\$ 586,022	\$ 978,434	\$ 1,417,471
REVENUES BY CATEGORY							
Hotel Taxes	\$ 6,672,097	\$ 3,890,094	\$ 7,940,764	\$ 7,500,000	\$ 9,550,000	\$ 9,932,000	\$ 10,329,280
Investment Earnings	-	1,582	(25,697)	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL	\$ 6,672,097	\$ 3,891,676	\$ 7,915,067	\$ 7,500,000	\$ 9,550,000	\$ 9,932,000	\$ 10,329,280
EXPENDITURES BY FUNCTION							
Alpharetta Convention & Visitors Bureau	\$ 2,919,042	\$ 1,701,911	\$ 3,474,084	\$ 3,281,250	\$ 4,178,125	\$ 4,345,250	\$ 4,519,060
City of Alpharetta (transfer-out)	2,502,036	1,458,781	2,975,786	2,812,500	3,581,250	3,724,500	3,873,480
Tourism Product Development portion of the Hotel Tax:							
Debt Service	981,463	1,316,088	1,347,003	1,370,713	1,398,213	1,423,213	1,454,713
Eligible System Improvements	1,000,077	70,217	286,334	592,687	-	-	-
TOTAL	\$ 7,402,619	\$ 4,546,996	\$ 8,083,208	\$ 8,057,150	\$ 9,157,588	\$ 9,492,963	\$ 9,847,253
ACFR/Rounding Adjustments	\$ -	\$ (1)	\$ 2	\$ (1)	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 1,966,633	\$ 1,311,312	\$ 1,143,173	\$ 586,022	\$ 978,434	\$ 1,417,471	\$ 1,899,498
Changes in Fund Balance (actual/est.)	\$ (730,522)	\$ (655,321)	\$ (168,139)	\$ (557,151)	\$ 392,412	\$ 439,037	\$ 482,027

Notes:

- (1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/Reserve accounts.
- (2) Revenue is to be distributed to the participating entities based on their relative share. Funding for Tourism Product Development is used for debt service on the Series 2016 Conference Center Bonds or reserved for debt service/future eligible initiatives (fund balance within the Hotel/Motel Fund).

CAPITAL PROJECT FUND SUMMARIES

Capital Project Fund Summaries

Overview

Pursuant to the Governmental Accounting Standards Board's ("GASB") Codification, Section 1300.106, capital project funds are used to account for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities.

The city's capital program has the most visible and long-term effect on the quality of life for our stakeholders. Through an aggressive capital program, improvements to transportation, access to quality cultural and recreational opportunities, partnering with local businesses for continued economic development, and providing infrastructure and assets for public safety are afforded. The foundation of the city's capital program is the five-year capital project improvement plan ("CIP") which is updated annually. The CIP assists in the planning, acquisition, and financing of capital projects.



Big Creek Greenway



Wills Park

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, E911 Fees, etc.).

The city has eight (8) 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

CAPITAL PROJECT FUND SUMMARIES

monthly financial management reports and can be accessed at www.alpharetta.ga.us. The capital project funds utilize the modified accrual basis of budgeting and accounting.

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

- **Capital Project Fund:** This fund accounts for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities, with a value (generally) in excess of \$25,000. Funding for these capital improvements typically comes from the General Fund through (A) an annual appropriation and (B) a transfer of the available fund balance from the most recent 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.
- **2016 Parks and Transportation Bond Fund:** This fund accounts for the proceeds and associated expenditures resulting from the issuance of voter approved general obligation bonds, series 2016. Fund appropriations will be perpetual with only new appropriations recognized in the annual budget.
- **T-SPLOST Capital Fund:** This fund accounts for the collection of T-SPLOST 1 (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. Fund appropriations are perpetual with only new appropriations recognized in the annual budget. This tax was imposed for the period of April 1, 2017, through March 31, 2022.
- **T-SPLOST 2 Capital 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.

CAPITAL PROJECT FUND SUMMARIES

- **American Rescue Act Fund:** This fund accounts for the city's allocation of funds under the American Rescue Act legislation. Specifically, the city is classified as a metropolitan city under the legislation and has a total allocation of \$6,644,511.
- **2022 Parks Bond Fund:** This fund accounts for the proceeds and associated expenditures resulting from the issuance of voter approved general obligation bonds, series 2022. Fund appropriations will be perpetual with only new appropriations recognized in the annual budget.

For the purposes of this budget document, only the Capital Projects Fund and Stormwater Capital Fund are presented as new appropriation activity was approved for FY 2024.

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, 2022, the city's fund balance totaled \$42.9 million. Of this amount, approximately \$12.6 million was appropriated in the FY 2023 Budget for capital/one-time initiatives/reserve and \$19.7 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 2024 totals \$10.5 million.
- **Funding Capital/Operational Initiatives from Operating Budget**
The FY 2024 budget includes funding totaling \$4 million from General Fund operations for capital investment (e.g., maintenance of our stormwater infrastructure). By programming an annual capital contribution into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated. Funding from the General Fund available for immediate capital investment in 2024 includes the following:

▪ \$10,547,818	Fund Balance for one-time capital;
▪ <u>4,000,000</u>	Annual Capital Contribution from the General Fund
\$14,547,818	

CAPITAL PROJECT FUND SUMMARIES

- **Debt Funding:** Debt obligations 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 2024 Capital Funding

The FY 2024 Capital Plan includes funding of \$16.9 million for capital initiatives (including potential grant funding). Base capital funding totals \$16.2 million and has been appropriated to the identified projects and non-allocated. Other Sources totaling \$636,500 and consisting of anticipated LMIG (Local Maintenance & Improvement Grant) grant funding and AYBA (Alpharetta Youth Baseball Association) contribution will be appropriated once received.

Recommended capital investment totals \$15.7 million and is focused on maintaining and improving city infrastructure and assets. An additional \$1.2 million is being reserved to provide flexibility for future prioritized capital investment. Capital Initiatives not recommended for funding total \$7.7 million. Detailed narratives for the Staff Recommended and Unfunded Capital Initiatives are included herein.

	Capital Project Fund	Stormwater Capital Fund	Subtotal	Other Sources	Total
Sources:					
Available Fund Balance	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
General Fund					
Annual Capital Appropriation	50,000	3,950,000	4,000,000	-	4,000,000
Available Fund Balance	10,547,818	-	10,547,818	-	10,547,818
Other (Investment Earnings)	150,000	50,000	200,000	-	200,000
Grants/Contributions (LMIG; AYBA)	-	-	-	636,500	636,500
	\$ 12,247,818	\$ 4,000,000	\$ 16,247,818	\$ 636,500	\$ 16,884,318
Uses:					
Capital					
City Administration	\$ 41,000	\$ -	\$ 41,000	\$ -	\$ 41,000
Community and Economic Development	523,900	-	523,900	-	523,900
Information Technology	440,000	-	440,000	-	440,000
Public Safety	2,294,900	-	2,294,900	-	2,294,900
Public Works	5,864,500	4,000,000	9,864,500	625,000	10,489,500
Recreation, Parks & Cultural Services	1,899,600	-	1,899,600	11,500	1,911,100
	\$ 11,063,900	\$ 4,000,000	\$ 15,063,900	\$ 636,500	\$ 15,700,400
Non-Allocated:					
Future Capital/One-Time Initiatives	\$ 1,183,918	\$ -	\$ 1,183,918	\$ -	\$ 1,183,918
	\$ 1,183,918	\$ -	\$ 1,183,918	\$ -	\$ 1,183,918

CAPITAL PROJECT FUND SUMMARIES

FY 2024 Recommended Capital Project Listing

The following section provides both a (1) summary list of Staff Recommended Capital Initiatives for FY 2024 and is followed by (2) a detailed narrative of each capital initiative.

	Capital Project Fund	Stormwater Capital Fund	Subtotal	Other Sources	Total
City Administration					
Council Chambers Security Upgrades	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
Replacement of Retaining Wall in Resthaven Cemetery	16,000	-	16,000	-	16,000
Subtotal	\$ 41,000	\$ -	\$ 41,000	\$ -	\$ 41,000
Community and Economic Development					
Fleet Replacement (Qty: 1)	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000
North Point Infrastructure Framework Plan	200,000	-	200,000	-	200,000
Design Services	61,200	-	61,200	-	61,200
Garden District Signage	12,700	-	12,700	-	12,700
South Main District Gateway (design)	50,000	-	50,000	-	50,000
Brookside Park Gateway (design)	75,000	-	75,000	-	75,000
Brookside Parkway Road Diet - Phase 1 (design)	40,000	-	40,000	-	40,000
Operating Initiative - Land Development Inspector Supervisor (+1 FTE) Equipment	45,000	-	45,000	-	45,000
Subtotal	\$ 523,900	\$ -	\$ 523,900	\$ -	\$ 523,900
Information Technology					
Technology Replacement (all city departments)	\$ 390,000	\$ -	\$ 390,000	\$ -	\$ 390,000
Wireless Access Points	50,000	-	50,000	-	50,000
Subtotal	\$ 440,000	\$ -	\$ 440,000	\$ -	\$ 440,000
Public Safety					
Fleet Replacement (Qty: 25)	\$ 1,875,000	\$ -	\$ 1,875,000	\$ -	\$ 1,875,000
Fire Station Facility Assessments (remaining stations)	225,000	-	225,000	-	225,000
Operating Initiative - Real-Time Crime Center Staffing (new positions, +4 FTE) Equipment	128,900	-	128,900	-	128,900
Operating Initiative - Assistant Fire Marshal (new position, +1 FTE) Equipment	66,000	-	66,000	-	66,000
Subtotal	\$ 2,294,900	\$ -	\$ 2,294,900	\$ -	\$ 2,294,900
Public Works					
Milling and Resurfacing	\$ 3,120,000	\$ -	\$ 3,120,000	\$ 625,000	\$ 3,745,000
Stormwater	-	4,000,000	4,000,000	-	4,000,000
Traffic Striping and Signage	250,000	-	250,000	-	250,000
Fleet Replacement (Tandem Dump Truck; Qty: 1)	190,000	-	190,000	-	190,000
Traffic Signal System Maintenance	100,000	-	100,000	-	100,000
Traffic Control Equipment	100,000	-	100,000	-	100,000
Traffic Responsive System Maintenance	100,000	-	100,000	-	100,000
HVAC Replacements	100,000	-	100,000	-	100,000
Roof Repairs/Replacements (Public Works Headquarters; segment 1 of 3)	325,000	-	325,000	-	325,000
Park Facilities Roof Repairs (Adult Activity Center)	195,000	-	195,000	-	195,000
Bridge Maintenance	200,000	-	200,000	-	200,000

CAPITAL PROJECT FUND SUMMARIES

	Capital Project Fund	Stormwater Capital Fund	Subtotal	Other Sources	Total
Public Works <i>continued</i>					
Webb Bridge Park Sewer Connection (yr. 1 of 2)	437,500	-	437,500	-	437,500
SR 9 Landscaping from Academy St. to Windward Pkwy (yr. 1 of 3)	350,000	-	350,000	-	350,000
Tree Maintenance and Replacement	152,000	-	152,000	-	152,000
Winter Weather Equipment	65,000	-	65,000	-	65,000
Parking Garage Maintenance	25,000	-	25,000	-	25,000
Streetlight Maintenance	80,000	-	80,000	-	80,000
Design Services	75,000	-	75,000	-	75,000
Subtotal	\$ 5,864,500	\$ 4,000,000	\$ 9,864,500	\$ 625,000	\$ 10,489,500
Recreation, Parks & Cultural Services					
Park Repairs/Improvements	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000
Playground Equipment Replacement	250,000	-	250,000	-	250,000
Greenway Improvements/Repairs	260,100	-	260,100	-	260,100
Park Trail Maintenance	200,000	-	200,000	-	200,000
Tree Removal in all Parks	200,000	-	200,000	-	200,000
Synthetic Turf Field Replacements (Miracle League Field)	500,000	-	500,000	-	500,000
Cultural Arts Master Plan	30,000	-	30,000	-	30,000
Park Equipment Replacement	153,000	-	153,000	-	153,000
Athletic Courts Resurfacing	100,000	-	100,000	-	100,000
Fountain Maintenance	50,000	-	50,000	-	50,000
Landscaping Upgrades to Activity Centers	40,000	-	40,000	-	40,000
Webb Bridge Park Dugout Expansion (AYBA to fund 50%)	11,500	-	11,500	11,500	23,000
Alpharetta Public Arts Initiative (Outdoor On-Loan Sculpture Exhibit)	55,000	-	55,000	-	55,000
Subtotal	\$ 1,899,600	\$ -	\$ 1,899,600	\$ 11,500	\$ 1,911,100
TOTAL	\$ 11,063,900	\$ 4,000,000	\$ 15,063,900	\$ 636,500	\$ 15,700,400
NON-ALLOCATED:	\$ 1,183,918	\$ -	\$ 1,183,918		\$ 1,183,918
Budgeted as part of FY 2024 Budget			Budgeted once received		

CAPITAL PROJECT FUND SUMMARIES

2023 Annual Action Plan

The City Council Retreat during January 2023 set forth priorities to guide the construction of the FY 2024 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 *2023 Annual Action Plan* with the components set forth below:

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

Capital Improvement Plan

A consolidated version of the city's five-year capital project improvement plan ("CIP") is included below. The CIP forecasts the city's total capital investment requests over the next five-year period and consolidates the projects by Department. These figures do not include the city's existing capital initiatives (i.e., initiatives funded prior to FY 2024). Please refer to Appendix A for the detailed 5-Year CIP.

FY 2024-2028 Capital Improvement Plan

May 22, 2023

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Sources						
General Fund (Annual Appropriation)	\$ 4,000,000	\$ 4,068,500	\$ 4,190,555	\$ 4,316,272	\$ 4,445,760	\$ 21,021,087
General Fund (Fund Balance)	10,547,818	10,306,969	9,024,889	8,211,682	7,846,667	45,938,025
	<u>\$ 14,547,818</u>	<u>\$ 14,375,469</u>	<u>\$ 13,215,444</u>	<u>\$ 12,527,954</u>	<u>\$ 12,292,427</u>	<u>\$ 66,959,112</u>
Other Funds (Interest Earnings)	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Other Funds (Fund Balance)	1,500,000	-	-	-	-	1,500,000
Capital Lease	-	1,938,000	1,439,000	742,000	-	4,119,000
Grant/Contribution	636,500	5,650,000	5,675,000	700,000	730,000	13,391,500
	<u>\$ 2,336,500</u>	<u>\$ 7,788,000</u>	<u>\$ 7,314,000</u>	<u>\$ 1,642,000</u>	<u>\$ 930,000</u>	<u>\$ 20,010,500</u>
Total Sources	<u>\$ 16,884,318</u>	<u>\$ 22,163,469</u>	<u>\$ 20,529,444</u>	<u>\$ 14,169,954</u>	<u>\$ 13,222,427</u>	<u>\$ 86,969,612</u>
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Uses (by department)						
City Administration	\$ 41,000	\$ -	\$ -	\$ -	\$ -	\$ 41,000
Community & Economic Development	523,900	5,147,400	5,143,600	148,900	86,000	11,049,800
Information Technology	440,000	368,300	674,700	376,200	687,800	2,547,000
Public Safety	2,294,900	3,888,000	3,469,000	2,852,000	2,195,000	14,698,900
Public Works	10,489,500	11,359,000	10,463,000	10,019,600	10,000,000	52,331,100
Recreation, Parks & Cultural Services	1,911,100	842,000	755,000	590,000	235,000	4,333,100
Total Uses	<u>\$ 15,700,400</u>	<u>\$ 21,604,700</u>	<u>\$ 20,505,300</u>	<u>\$ 13,986,700</u>	<u>\$ 13,203,800</u>	<u>\$ 85,000,900</u>
Non-Allocated (Sources-Uses)	<u>\$ 1,183,918</u>	<u>\$ 558,769</u>	<u>\$ 24,144</u>	<u>\$ 183,254</u>	<u>\$ 18,627</u>	<u>\$ 1,968,712</u>
Total Uses + Non-Allocated	<u>\$ 16,884,318</u>	<u>\$ 22,163,469</u>	<u>\$ 20,529,444</u>	<u>\$ 14,169,954</u>	<u>\$ 13,222,427</u>	<u>\$ 86,969,612</u>

CAPITAL PROJECT FUND SUMMARIES

Detail (Recommended Capital Initiatives)

City Administration

Council Chambers Security Upgrades

\$25,000

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community
- Infrastructure and Facilities Maintenance

Description: Acquisition and installation of security features to better protect the Mayor and City Council from active shooter scenarios while seated on the Council dais. Measures include the installation of Kevlar shielding or similar product on the inner face of the dais. Operating Budget Impact: N/A.

Replacement of Retaining Wall in Resthaven Cemetery

\$16,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance

Description: The City of Alpharetta is responsible for the care and maintenance of Resthaven Cemetery. Within one of the oldest sections of the cemetery, a retaining wall is failing and needs to be replaced. This project would replace that wall. Operating Budget Impact: N/A.

Community and Economic Development

Fleet Replacement (Qty: 1)

\$40,000

2023 City Council Priorities and Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This request is for the forecasted annual replacement of Community and Economic Development vehicles. The replacement criteria are as follows: 1) when the department director determines it is no longer cost effective to retain the vehicle; 2) when either mileage or age reaches or exceeds 10-years of service or 125,000 miles; and 3) motorized equipment damaged in accidents shall be inspected by the Safety/Risk Administrator to determine feasibility of repairs as compared to replacement cost. FY 2024 includes replacement of (1) 2010 Chevy Colorado (will be 14 years old with 95,887 miles). Vehicle is requested herein for replacement based on age.

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

CAPITAL PROJECT FUND SUMMARIES

North Point Infrastructure Framework Plan

\$200,000

2023 City Council Priorities and Annual Action Plan:

- Strategic Growth and Redevelopment
- Recreation, Parks, and Culture
- Transportation and Traffic
- Economic Development

Description: Building on the recommendations of the LCI and North Point Placemaking Plan, provide a framework of public streets, public space, trails and green infrastructure to guide high-value, sustainable redevelopment of auto-centric properties in the North Point area. To ensure that redevelopment within the North Point District aligns with community-based plans and vision for a walkable, mixed-use district, the North Point Development Framework Plan will provide actionable guidance that aligns public policy, regulatory tools, public capital investment, and private investment. The Development Framework will provide clarity around the arrangement of public streets, public spaces, and infrastructure on which the private market can plan their development and investment. Operating Budget Impact: N/A.

Design Services

\$61,200

2023 City Council Priorities and Annual Action Plan:

- Strategic Growth and Redevelopment
- 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.

In FY 2024, the expectation is an increased demand for architectural review services; small area studies for campus office areas to connect and brand existing uses by creating trail connections and creative placemaking to help economic viability; and assistance with code and standards modifications to account for emerging uses and trends. Operating Budget Impact: N/A.

CAPITAL PROJECT FUND SUMMARIES

Garden District Signage

\$12,700

2023 City Council Priorities and Annual Action Plan:

- Communications that Connect

Description: The residents of the Garden District have often expressed their desire for signage recognizing and defining the district. This project procures and installs six (6) signs along Canton Street, Hopewell Road, and Mayfield Road at the district boundaries. This low-cost signage will identify the district boundaries and provide wayfinding to the “old Alpharetta” residential area defined with old growth trees, large lots, and modest homes. Residents have been requesting this designation for several years. Operating Budget Impact: Operational impact would be minimal.

South Main District Gateway (design)

\$50,000

2023 City Council Priorities and Annual Action Plan:

- Strategic Growth and Redevelopment
- Communications that Connect
- Recreation, Parks, and Culture
- Transportation and Traffic
- Economic Development

Description: South Main Street was identified within the Comprehensive Land Use Plan as the #2 roadway in need of redevelopment and improvements. In response to the public’s request, staff applied and received a Livable Centers Initiative (LCI) grant to develop a plan for the South of Wills (SOW) District which includes the use of art to create placemaking, as well as upgraded bus shelters and trail connections from Main Street to Wills Parks.

Funding for construction of the improvements would be requested in a future year capital plan and is currently estimated at \$150,000. Operating Budget Impact: N/A during the design phase.

Brookside Park Gateway (design)

\$75,000

2023 City Council Priorities and Annual Action Plan:

- Strategic Growth and Redevelopment
- Communications that Connect
- Recreation, Parks, and Culture
- Transportation and Traffic
- Economic Development

Description: The Brookside Master Plan (adopted 28 Nov 2022) was developed based on the Horizon 2040 Comprehensive Plan identifying the area as a high priority for improvements to walkability as well as the existing city park. The Brookside Park Gateway is an identifying monument that brings attention to this mostly hidden amenity. Brookside Park provides Greenway connections and access to a public lake. The gateway is envisioned to provide wayfinding signage and public art with the purpose of inspiring redevelopment efforts.

CAPITAL PROJECT FUND SUMMARIES

Funding for construction of the improvements would be requested in a future year capital plan and is currently estimated at \$225,000. Operating Budget Impact: N/A during the design phase.

Brookside Parkway Road Diet – Phase I (design)

\$40,000

2023 City Council Priorities and Annual Action Plan:

- Strategic Growth and Redevelopment
- Recreation, Parks, and Culture
- Transportation and Traffic

Description: The request is for the planning and design of corridor enhancements along Brookside Parkway, including a first phase of restriping lane diet (4 lanes to 3 lanes), the addition of separated bike lanes, and enhanced planting to form a cohesive streetscape.

Funding for construction of the improvements would be requested in a future year capital plan and is currently estimated at \$300,000. Operating Budget Impact: N/A during the design phase.

Land Development Inspector Supervisor (new position; +1 FTE)

\$45,000

(\$72,000 operating revenue/\$96,000 operating expense/\$45,000 capital)

2023 City Council Priorities and Annual Action Plan:

- Strategic Growth and Redevelopment

This position will be responsible for:

- Overseeing Land Development Inspectors, answer questions, resolve conflicts.
- Completing land development inspections.
- Completing reports and data entry on inspections and enforcement actions.
- Managing the collection of stormwater certification paperwork.
- Assisting with tree removal permits.
- Assisting with smaller project land development erosion control reviews.
- Training staff.

Justification #1

The Department currently has three land development inspectors assigned to complete inspections on all private development. The state agreements require that we visit permitted sites once/week and complete enforcement action on all deficiencies. In an average month we have 270 open construction sites. This means that each of our 3 land development inspectors is expected to visit 90 sites each week or 18 sites per day. For comparison, in our neighboring communities of Johns Creek, Sandy Spring, and Roswell, each inspector completes 18, 35, and 64 inspections per week, respectively. With this position, we expect to bring our inspection rates down closer to the other cities and provide additional time for inspectors to provide guidance, have meetings, answer questions, and provide better attention and customer service to the developments.

CAPITAL PROJECT FUND SUMMARIES

Justification #2

In December 2020 and again in February 2022 increased stormwater regulations were adopted. Some of these are state mandated and some were in response to isolated flooding near residential redevelopment. These regulations increased the amount of time it takes to review a plan, the number of questions and explanations needed to help residents, engineers, and contractors through the requirements, and the number of questions in the field during construction and at project closeout. Contractors and homeowners need extra guidance on stormwater certifications during project closeout. This position will take some of this burden off the Land Development Inspectors. This position will also conduct plan reviews for those small residential projects that don't require stormwater management (typically pools, additions, etc.). This then opens time for the engineering review on more complicated projects by the development services engineer. Permit review times will also improve.

Justification #3

Throughout the years the city has seen an overwhelming number of tree removal permit applications. These are reviewed for various reasons including verifying that required trees and tree density is maintained, making sure healthy specimen trees are protected, maintaining tree lined streets and tree canopies, and ensuring compliance with buffer regulations. This position will be trained in processing the non-specimen, non-buffer tree removal applications. This should reduce turnaround time on permits. It should also lessen the burden on the Arborist allowing for more time to finish plan reviews and more complicated tree removal applications quicker.

Justification #4

We have more experienced inspectors that are getting closer to retirement. When they retire, we must absorb their work while also training new staff. If one inspector leaves, two inspectors are left to handle 135 sites/week plus train someone new. This is unrealistic. This position will train new inspectors on the processes, procedures, and policies of the city and state requirements. They will take new inspectors under their direction to teach the proper methods for enforcement and successful private projects. The person in this position is expected to have considerable experience and knowledge on dealing with a variety of field and construction situations. This knowledge will provide them the tools to support the three inspectors if issues arise on various sites and will be beneficial in training new staff. Further, this position will train all the land development inspectors on new procedures or processes as regulations change. They will also serve as the first line of conflict management with enforcement actions on construction sites.

Funding Request

Capital costs are estimated at \$45,000 which represents funding for a vehicle purchase (and upfitting) and technology equipment (e.g., laptop, cell phone, etc.). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at \$93,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, uniforms, general supplies, and fuel costs totaling \$3,000. The Department has reviewed its fee structure to ensure expenses

CAPITAL PROJECT FUND SUMMARIES

are being recaptured and believes net revenue growth of \$72,000 could be realized with the addition of this position resulting in a net operational cost of \$24,000.

Information Technology

Technology Replacement (all city departments)

\$390,000

2023 City Council Priorities and 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 454 computers in operation (220 desktops - 234 laptops). The main component of the FY 2024 request includes funding for the replacement of approximately 143 PCs, 153 iPhones, 82 iPads, and 16 printers.

The current city standards for technology replacement (based on funding availability) are as follows: servers (5-6 years); SANS – Storage (5-6 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); Network UPS (closets) (4 years); Wireless Access Points [WAPs] (5 years); network routers/switched/firewalls (5 years); telephony gateways (5-6 years).

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

Wireless Access Points

\$50,000

2023 City Council Priorities and Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This request is for the design, procurement, and deployment of replacement and additional Wireless Access Points (WAPs) primarily for use by city employees. This initiative is needed to supplement both current rate of use and the expected growth in the numbers and use of bandwidth by city employees.

Primarily, we are looking at replacing/supplementing both interior and exterior systems for Public Safety (PS) and Public Works (PW), but some additional units will be used for Recreation and Parks and Municipal Court. We are already experiencing issues with access and bandwidth with some PS and PW systems.

This project is anticipated to cover a four-year period with annual requests including the acquisition of 50 WAP units, fiber runs, and system design and coverage analysis.

Operating Budget Impact: Support and maintenance costs are estimated to be substantially similar to costs for the current equipment and are included within the base operating budget.

CAPITAL PROJECT FUND SUMMARIES

Public Safety

Fleet Replacement (Qty: 25)

\$1,875,000

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community

Description: This request is for the forecasted annual replacement of Police and Fire SUVs, pickup trucks, and motorcycles. The replacement need is driven by the model year, mileage, engine hours and mechanical condition of the vehicles. 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 and 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, the manufacturer has a 35-40 week lead time to manufacture vehicles. The forecasted replacement plan identifies an annual replacement need to flat line the annual budget for public safety. Currently, we have 60 vehicles that are above 85,000 miles that will need to be replaced in 2023 & 2024. The annual purchase of 25 vehicles will give the department an overall fleet replacement in 7.5 years. At the end of 6 years, the amount may decrease proportionally based on current replacement philosophies and needs.

With today's inflation/covid/new model year pricing, our numbers reflect a projection of:

-Base vehicle \$50k + Upfit \$25k = \$75k x25 = \$1,875,000

Replacement vehicles to be purchased in FY 2024 include (10) SUVs for Patrol; (3) SUVs for CID; (2) F150 for CID; (5) SUVs for the Admin team; (1) Tahoe for K-9; (2) F250 for Fire Special Operations; and (2) SUVs for Fire Admin, totaling (25) vehicles.

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

Fire Station Facility Assessments (remaining stations)

\$225,000

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community
- Infrastructure and Facilities Maintenance

Description: This request is to provide funding for facility assessments of our Fire Stations to include:

- needs/wants assessment (programming, meeting with user group, assessments of space and needs);
- systems condition assessment;
- development of conceptual floor plans;
- development of a preliminary cost estimate; etc.

Staff estimates the costs for a facility assessment of all 6 of our fire stations to approach \$300,000. The 2023 Mid-Year Budget approved funding of \$75,000 to cover the assessment of approximately two stations (tentatively Fire Stations 82 and 84). This

CAPITAL PROJECT FUND SUMMARIES

request is for funding to cover the assessments of all remaining stations. Operating Budget Impact: N/A for this phase as it is an assessment only.

Operating Initiative - Real-Time Crime Center Staffing (+4 FTE) \$128,900 (\$333,000 operations/\$128,900 capital)

2023 City Council Priorities and Annual Action Plan:

- Downtown Alpharetta
- Safe and Welcoming Community

Description: The Real Time Crime Center brings together a wide range of technologies and capabilities to enhance law enforcement response and reduce the criminal activity felt by our community. According to the U.S. Department of Justice the mission of a Real Time Crime Center (RTCC) is to provide a law enforcement agency with the ability to capitalize on a wide and expanding range of technologies for efficient and effective policing. Such efforts may allow law enforcement officers to respond quickly, or even immediately, to crimes in progress or to those that recently occurred. The technologies available allow law enforcement agencies and officers to respond to crime events more efficiently, more deliberately, with improved operational intelligence, and with a proactive emphasis on officer, citizen, and community safety.

The operational component of the RTCC consist of the individuals staffing the center that provide the real time support and enhancement to officers on patrol, investigation, and otherwise engaged in law enforcement activities. This is supported by system managers, equipment technicians, and intelligence analyst that provide the data and the technology system to maximize the RTCC operation.

FY2024 Setting the Foundation (limited coverage)

This fiscal year will set the foundation for the RTCC success. A major improvement occurring this year is the upgrade to our current CAD and RMS system. This will increase our data available as well as integrate with our programs currently in use such as Coplink, FUSUS, and Flock Safety. Personnel assigned to the RTCC this year will not only provide coverage for peak times and events, but they will also build processes, procedures, and policies for the future. The RTCC area will be completed. We will also make an incremental increase camera coverage to fill in gaps of our current systems and provide flexibility for changing environments.

The Real Time Crime Center (RTCC) brings together a wide range of technologies and capabilities to enhance law enforcement response and reduce the criminal activity felt by our community. To get the RTCC up and running we will need some additional staff. This staffing request includes the addition of one (1) Police Sergeant, one (1) RMS Coordinator/Database Manager, and two (2) Operator/Analysts.

Capital costs are estimated at \$128,900 and include funding for vehicle purchases (and upfitting), mobile and portable radios, laptops, body cameras, cell phones, (3) license plate reader cameras, facility buildout, and (4) PTZ cameras for the Avigilon System. There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at \$307,000 annually and reflect salary and benefit costs only.

CAPITAL PROJECT FUND SUMMARIES

Operational costs are estimated at \$26,000 and include professional development, uniforms, general supplies, fuel, etc.

Operating Initiative - Assistant Fire Marshal (+1 FTE) \$66,000
(\$59,400 partial-year operations/\$66,000 capital)

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community

Description: This request is for one (1) new Assistant Fire Marshal. In November of 2021, a position in the Fire Marshal's Office was reclassified to the Fire Administration Chief position. It was pulled from the Fire Marshal's Office (FMO) due to staffing issues within Fire Suppression. The FMO has grown increasingly busy and needs the position back. This request replenishes the position lost and makes the FMO whole again from a staffing perspective.

The FMO is responsible for inspecting all new construction within the city and ensuring that the new structure is compliant with Fire Code and ADA. In addition, every commercial occupancy must have an annual fire and life safety inspection to maintain our ISO 1 rating.

Capital costs are estimated at \$66,000 and include funding for vehicle purchases (and upfitting), and technology equipment (e.g., laptop, iPad, cell phone, etc.). There is a companion operating initiative request to fund the personnel/operational costs. Staffing for this position is forecast to be complete in December 2023/January 2024 and the funding request reflects this (\$104,000 annually for salary and benefit costs with a 6-month impact in FY 2023 of \$52,000). Annual operational costs include professional development, uniforms, general supplies, small equipment, and fuel costs totaling \$7,400.

Public Works

Milling and Resurfacing \$3,745,000 (multiple sources)

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance
- Transportation and Traffic

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

In FY 2019, the City contracted with Dynatest to complete a full evaluation of the city roadways. Each road receives a Pavement Condition Index score between 0 and 100. This standardized rating system is also used by the Georgia Department of Transportation. Lower scores indicate need for maintenance or reconstruction.

In FY 2024, the City will allocate funding in accordance with the Pavement Condition Index findings and identify preservation techniques that will best extend the life of our roads. This includes a combination of surface coating techniques, milling and resurfacing, soil cement, etc. The requested funding would provide an expected service life of the roadway surface of 15-20 yrs. for all currently city-maintained roadways.

CAPITAL PROJECT FUND SUMMARIES

Escalation in pricing due to recent inflation has raised the cost significantly over the last two years. In prior fiscal years, we paid approximately \$90/ton for asphalt. In FY 23, the cost rose to over \$150/ton. Along with increases in asphalt cost, mobilization, milling, traffic control, etc. have all increased.

- City has approximately 570 lane miles.
- Cost to mill and resurface a lane mile is \$110k.
- $\$110k * 570 \text{ lane miles} = \$62.7M$
- Resurface every 15 year - \$4.18M per year needed.
- Resurface every 20 years - \$3.14M per year needed.

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

Funding is comprised of Fund Balance (estimated at \$3.1 million) and LMIG grant funds (estimated at \$625,000). Operating Budget Impact: This program decreases roadway maintenance costs as the surface is less susceptible to potholes and road surface deterioration.

Stormwater

\$4,000,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance
- Transportation and Traffic

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

Included in this request is various drainage, flood, and watershed studies that are required by state and federal regulations. Watershed studies identify capital projects to improve water quality in impaired streams. Additional studies include dam breach analysis, bacterial source testing, emergency planning and estimating damage, GIS maintenance, inventory updates, stream delisting, etc. These studies also identify future capital improvement projects or provide specific information that can be used by the city to meet regulatory compliance or further our service to our citizenry. This funding will also be utilized for the design of smaller drainage repairs, such as Harris Road drainage improvements, Haynes Bridge Road at Morrison Parkway drainage improvements, Pond retrofitting and dredging / permitting, etc.

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

CAPITAL PROJECT FUND SUMMARIES

project includes hiring a private consultant to complete the inspections so that city staff can focus their efforts toward planning, maintenance, and enforcement activities.

Additionally, this request is for the continual maintenance and small drainage maintenance work within the City.

One section of the work is pond and best management practices (BMP) maintenance, testing, sampling, work crew materials, education materials, and tree impediment maintenance. Pond and BMP maintenance is required by the Georgia Environmental Protection Division MS4 permit and includes ponds, bioretention, green infrastructure, pervious pavers, etc. Water quality education, education materials, and testing on streams and runoff is also required by the Georgia Environmental Protection Division. Sampling and testing include laboratory and field materials, testing, analysis, etc. Funding is included herein for Retention Pond Maintenance and improvements for Webb Bridge Park and North Park.

Another section includes small drainage repair and maintenance designs, crew materials such as rip rap, pine straw, grout, sod, etc., street sweeping, and removal of trees and shrubs blocking storm flow from or to pipes and structures or otherwise impeding water flow.

The final component of this request is for stormwater pipe and structure maintenance, repair, and replacement. This category includes unclogging pipes and structures filled with sediment and debris, repairing pipes by relining, contractual repairs to stormwater structures, and pipe replacement projects citywide in addition to targeted projects such as Meadow Brook Hills drainage improvements (funding for design of Phase 2 included herein; construction of Phase 1 was funded in 2023). The contractual pipe unclogging and structure repair will be throughout the city based on inspection results.

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

Traffic Striping and Signage

\$250,000

2023 City Council Priorities and 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.

CAPITAL PROJECT FUND SUMMARIES

Fleet Replacement (Tandem Dump Truck; Qty: 1)

\$190,000

2023 City Council Priorities and 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 2024 replacement includes Unit #219 (2001 LT9500) with roughly 25,000 miles. This tandem dump is overdue to be replaced. We have tried diligently to continue to utilize it for our hauling needs. However, this unit presents a safety issue as the dashboard has significant damage and is unable to stay in the locked position at all times. In an attempt to fix the issue, the dashboard was bolted down. When the controls on the dash are engaged, the dashboard tries to come off and presents a safety issue. 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.

Traffic Signal System Maintenance

\$100,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance
- Transportation and Traffic

Description: This request is for the continual maintenance, repair, and upgrading of existing traffic signals throughout the City. This includes vehicular detection systems, pedestrian signals, signal heads, signal cabinets and components, and signal communication systems. This funding request also allows for the replacement of loops removed during the annual milling and resurfacing project. Operating Budget Impact: Maintenance funding is included within this initiative.

Traffic Control Equipment

\$100,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance
- Transportation and Traffic

Description: This request is for equipment necessary for traffic control throughout the City. This includes traffic signal communications, traffic monitoring, and temporary traffic control measures. Traffic signal communications enable the intersections to work together and smoothen traffic flow. Traffic signal monitoring includes equipment such as traffic cameras. Temporary traffic control equipment includes devices used to detour or delineate

CAPITAL PROJECT FUND SUMMARIES

traffic flow, such as cones, delineators and barricades, and variable message boards. Operating Budget Impact: Maintenance funding is included within this initiative.

Traffic Responsive System Maintenance

\$100,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance
- Transportation and Traffic

Description: Since 2018, the Georgia Department of Transportation (GDOT) has upgraded over 100 signals throughout the City with new software (MaxTime) and has worked with City staff to develop new Traffic Responsive timing plans along major corridors. All at no cost to the City. This request provides funds to maintain the upgraded traffic signal software and equipment provided and installed by GDOT. Additionally, the funds will be utilized to work with consultants to analyze data collected through these upgrades to continue modifying timing plans and expanding the system throughout the City with new signal timings. The funds will also be utilized for maintenance, replacements, upgrades, and necessary installation of network, security, and communication systems to-and-from signalized intersections/traffic cameras in the server room and out on the field. Furthermore, this request is for maintenance, replacement, upgrades, and installation of the emergency vehicle preemption system and connected vehicle technology. Operating Budget Impact: Maintenance funding is included within this initiative.

HVAC Replacements

\$100,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance

Description: This request is for the replacement of HVAC units for all City-maintained facilities. 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 2024 Replacements will include replacement of multiple units located at the Alpharetta Community Center, Wills Park Recreation Center, Wills Park Fields 5-8, and the Equestrian Bathhouse.

- Alpharetta Community Center's (2) Roof Top Units are 24 years old and (1) Air Handling Unit in the mezzanine is 27 years old.
- Wills Park Recreation Center's (1) Condenser and (1) Air Handling Unit downstairs are 24 years old.
- Wills Park Fields 5-8's (1) Condenser and (1) Air Handling Unit are 26 years old.
- Equestrian Center's Bathhouse (1) Condenser is 21 years old and (1) Air Handling Unit is undeterminable.

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

CAPITAL PROJECT FUND SUMMARIES

Public Works Headquarters Roof Repairs (segment 1 of 3)

\$325,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance

Description: This request is for the roof repair/rehab/replacement at Public Works headquarters. The current roof is original to the facility and has far exceeded its useful life (+30 years old). The current roof is a corrugated metal panel roof which is anchored down with thousands of exposed screws which, along with the natural expansion/contraction of metal, tends to back-out which creates a leak opportunity. To that end, this facility is currently experiencing active leaks and is the city's worst functioning roof system based on # of service calls.

The proposed solution for this roof is a seamless standing seam roof similar to what has been installed at several of our fire stations. The proposed roofing solution does not have the screw penetrations plaguing the existing roof and therefore has many fewer points of failure that can lead to leaks.

This roof is segmented into three sections totaling approximately 25,650 sq. ft. The cost proposals provided below assume installation of the new roof over the existing roof thereby saving on the tear-off. The City will need to obtain a structural evaluation to verify that the structure can accommodate the additional weight. This evaluation is planned for 2023.

The request for fiscal year 2024 totals \$325,000 and funds the smallest segment at 5,000 sq. ft. This roof segment has received the largest number of leak calls and is in the worst shape. This segment also happens to have the most mechanical equipment (e.g., HVAC) requiring removal which is included in the funding request.

The remaining segments would be requested in FY 2025 (\$350,000 for 5,300 sq. ft.) and FY 2026 (\$1,100,000 for 15,350 sq. ft.). Operating Budget Impact: This program decreases facility maintenance and utilities costs (increased energy efficiency).

Park Facilities Roof Repairs (AAC)

\$195,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance

Description: This request is for the roof repair/rehab/replacement at multiple Parks, Recreation and Cultural Services facilities.

For FY 2024, this request is for multiple park roof replacement including:

- Shingled and Flat Roof Segments at the Adult Activity Center (\$110,000);
- Shingled and Flat Roof segments at the Adult Activity Center Arts/Crafts building (\$95,000).

Adult Activity Center (shingles and flat roof) roof segments total approximately 10,750 sq.ft. The Shingle roof and flat roof segments have both experienced multiple roof leak calls and have identified workmanship issues that are leading to the deteriorated functionality of the roofs.

CAPITAL PROJECT FUND SUMMARIES

Adult Activity Center Arts/Crafts building (shingles and flat roof) roof segments total approximately 3,054 sq.ft. The Shingle roof and flat roof segments have both experienced multiple roof leak calls and have identified workmanship issues that are leading to the deteriorated functionality of the roofs. Operating Budget Impact: This program decreases facility maintenance and utilities costs (increased energy efficiency).

Bridge Maintenance

\$200,000

2023 City Council Priorities and 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. Tasks include: the removal of corrosion and repainting of bridge supports; remediation of erosion issues; installation/extension of concrete encasements around piles; cleaning and sealing deck joints; and replacement of failed wing walls. Failure to address these items can lead to further deterioration of bridge conditions.

FY 2024 funding request along with available funding from FY 2023 is targeted towards repair and maintenance of the following locations as well as findings from future GDOT Inspections: 1) Mansell Road over Foe Killer Creek; 2) Mansell Road over Big Creek; 3) Woodward Pkwy westbound lanes over Camp Creek; 4) Haynes Bridge Road over Big Creek; 5) Douglas Road over Caney Creek; and 6) Kimball Bridge Road over Big Creek. Operating Budget Impact: This program decreases bridge maintenance costs as it is less susceptible to surface and structure deterioration.

Webb Bridge Park Sewer Connection

\$437,500 (yr. 1 of 2)

2023 City Council Priorities and Annual Action Plan:

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

Description: The existing septic system servicing the soccer fields' restroom is failing and conflicts with the proposed upper field synthetic turf field. This project would abandon the septic system and connect the restroom building to an existing sanitary sewer along Webb Bridge Road. The project consists of 610 linear feet of force main line, 1225 linear feet of gravity line, 6 manholes, possible reconstruction of up to 500 linear feet of existing sidewalk, and reconstruction of approximately 550 linear feet of existing gravel trail. Total costs are estimated at \$875,000. Current timelines have the project being designed during FY 2024 with construction proceeding in FY 2025. However, due to the large capital requirement, this project is proposed to be funded in phases with \$437,500 this fiscal year followed by a request for the remaining funding in FY 2025 (\$437,500).

Operating Budget Impact: Septic system maintenance and repair will decline, but monthly utility costs will increase. There will be costs associated with the lift station, but they should be minimal.

CAPITAL PROJECT FUND SUMMARIES

SR 9 Landscaping from Academy St to Windward Pkwy (yr. 1 of 3) \$350,000

2023 City Council Priorities and Annual Action Plan:

- Downtown Alpharetta
- Strategic Growth and Redevelopment

Description: This request will include newly installed landscaping to 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 1 funding for a 3-year project. Total projected costs are \$1.5 million. Forecasted funding levels for FYs 2024 and 2025 total \$575,000 annually.

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 before condition for the landscape, 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.

Tree Maintenance and Replacement \$152,000

2023 City Council Priorities and 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. The City's aging tree canopy within right-of-way areas requires tree care, including pruning and sometimes removal to address issues such as pedestrian and vehicular safety, utility conflicts, streetlight clearance, signal head clearance, and intersection sightline clearance. Operating Budget Impact: Maintenance funding is included within this initiative.

Winter Weather Equipment \$65,000

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community
- Infrastructure and Facilities Maintenance
- Transportation and Traffic

Description: This request is for the purchase of Winter Weather Equipment that is utilized within the Public Works fleet.

We have purchased (4) F750s with salt spreader attachments to be utilized in anticipation of winter weather needs. Our Emergency Operations plan has a plow truck preceding the spreaders in each zone of the City; however, we would like to replace our existing plows and purchase (4) new ones to be installed directly on each spreader truck. This would reduce the number of staff/drivers needed during emergency operations. Additionally, we would need to upgrade the software on our existing Force America hardware to operate the plows. The additional software will allow us to see exactly where the spreader trucks are located at any given time, the temperature of the road, and the amount of materials spread by location. The estimated cost of these purchases total \$65,000.

CAPITAL PROJECT FUND SUMMARIES

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

Parking Garage Maintenance

\$25,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance

Description: This request is for general maintenance of the two parking decks, 92 Milton Avenue and City Center. Milton Avenue parking deck work includes painting stairway handrails, washing windows, pressure washing inside surfaces of garage, inspection of structural components and repair as needed. City Center's parking deck's work consists of epoxy injections for structural cracks on columns and wall surfaces, expansion joint repairs to verify proper flex under heavy loads and creating a watertight seal. Each garage will be pressure washed once a year. **Operating Budget Impact:** Facility maintenance costs to decrease due to decline in repairs.

Streetlight Maintenance

\$80,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance
- Transportation and Traffic

Description: This request is for the maintenance of existing city-owned streetlights. The City owns and maintains more than 700 lights. This work will include maintenance of new and existing lighting either on existing poles or the installation of new poles with lighting. This will increase the safety of citizens who use our streets and sidewalks daily. Periodic inspections and troubleshooting will ensure longevity and minimal replacement of lighting components. **Operating Budget Impact:** Maintenance funding is included within this initiative.

Design Services

\$75,000

2023 City Council Priorities and Annual Action Plan:

- Strategic Growth and Redevelopment
- 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

CAPITAL PROJECT FUND SUMMARIES

Recreation, Parks & Cultural Services

Park Repairs/Improvements

\$50,000

2023 City Council Priorities and Annual Action Plan:

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

Description: This funding is for general park repairs and improvements on a smaller scale (non-capital size projects). This account allows us to repair trails throughout the system as they need to be repaired. As an example, FY 2021 funds were used to: (1) remove and replace parking lot curb at Windward Community Park; (2) remove and replace damaged sidewalk at Union Hill Skatepark; (3) design and install a modular block wall at Wills Park Recreation Center; (4) repair concrete walkways and pads at Wills Park; (5) repair and refinish Gym 1 floor at Community Center, etc. This account is crucial to the Department's ability to respond to the needs and repairs as they arise throughout the year.

For FY 2024, the current priorities are maintaining/replacing broken concrete sections leading to and around buildings at North Park, Webb Bridge Park, and Wills Park. Projects may vary as deemed necessary throughout the year. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Playground Equipment Replacement

\$250,000

2023 City Council Priorities and Annual Action Plan:

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

Description: One of our park systems favorite amenities is our playgrounds. This program will allow for the replacement of all our playgrounds in a timely manner. FY 2024 funding will be used for replacement of the Webb Zone Playground Phase II which was built in 1999. The cost of the Webb Zone Playground, Phase II, is estimated at \$150,000. The additional \$100,000 will be used for various repairs that come up during the fiscal year. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Greenway Improvements/Repairs

\$260,100

2023 City Council Priorities and Annual Action Plan:

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

Description: This funding will be used to repair, improve, and enhance the entire length of the Alpharetta Greenway. This asset is extremely valuable to the City but is showing its age. Washouts, erosion, heavy use and constant maintenance has taken a toll on the Greenway. Major repairs are needed on the boardwalk portion of the Greenway. Many trees need to be maintained and/or removed to ensure the health of the Greenway and Big Creek. For 2024, we will focus on the replacement of the access trail at Beaver Creek Park. In addition, designs and repairs will be scheduled bridge that connect the Mansell boardwalk

CAPITAL PROJECT FUND SUMMARIES

(repairs currently in progress) to Beaver Creek Park. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Park Trail Maintenance

\$200,000

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: Park Trail Maintenance (not Greenway Trail) to include resurfacing whether the trail is asphalt, concrete or trail mix surface. This initiative will formalize a schedule for the repairs and replacement in our parks. The repaving of the Wills Park and North Park trails will take priority. In addition, heavy use soft surface trails in Webb Bridge Park need restoration every 3 years. The current funding does not allow for proper maintenance and replacement program meet the safety requirements of our park users. Wills Park walking trail currently has 12,300 linear feet of asphalt walking trail. The last trail replacement occurred in 2019 with 500 linear feet replaced. Asphalt replacement is recommended to be replaced every 8-10 years. Some of the Wills Park trail has the original surfacing which was installed in 2001. Currently, North Park has 5,000 linear feet that needs to be replaced.

In FY 2023, 460 linear feet is scheduled for replacement.

The FY 2024 schedule will replace 6,000 linear feet of trail in Wills Park, 400 linear feet in North Park, restoration work on the soft surface trail in Webb Bridge Park plus any additional repairs that may arise during the budget cycle. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Tree Removal in all Parks

\$200,000

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: This request is for removal of dead or dying trees throughout the park system. By removing the dead or dying trees, we are reducing safety hazards, avoiding pest infestations, and spreading infections, and improving the appearance of the parks. Tree removal services have averaged \$180,000 per year for the past several years. 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.

Synthetic Turf Field Replacements (Miracle League Field)

\$500,000

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: This request is for the replacement of the North Park Miracle League mondo surface. This field was built in 2005 (18-years old) and still has the majority of the original surface. Average life of a turf field is 8-10 years. The request includes updates to the fencing and netting. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs. Revenue generation improves due to longer seasonal playability.

CAPITAL PROJECT FUND SUMMARIES

Cultural Arts Master Plan

\$30,000

2023 City Council Priorities and Annual Action Plan:

- Downtown Alpharetta
- The Alpha Loop and Greenway
- Strategic Growth and Redevelopment
- Communications that Connect
- Recreation, Parks, and Culture
- Economic Development

Description: In the 2018 Recreation, Parks, and Cultural Services Master Plan and the 2021 Comprehensive Plan, it was recommended that the City of Alpharetta have a Cultural Arts Master Plan.

The City's Recreation, Parks, and Cultural Department intends to develop an Arts and Culture Master Plan. This plan will:

- Create an overall vision for arts and culture in the City of Alpharetta.
- Engage City staff, allied organizations, and the broader community.
- Provide guidance on arts and culture programming and fees, particularly regarding the Alpharetta Arts Center.
- Clarify processes and the roles of the different City departments in arts and culture initiatives.
- Identify the best ways to leverage partnerships with arts and culture organizations.
- Result in a document that is readable, fun, and inspiring.

The first phase of the project would include establishment of the Master Plan. To design an intentional, advantageous master plan in accordance with the City's mission and goals, the Department of Recreation, Parks, and Cultural Services recommends contracting a consultant. Operating Budget Impact: N/A.

Park Equipment Replacement

\$153,000

2023 City Council Priorities and Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This request is for the replacement of 2014 John Deere Field Rakes (qty: 4, RP0573, RP0574, RP0609, and RP0610) and 2005 Bandit Chipper (qty: 1, RP0929). The field rakes are estimated at \$19,500 each and the chipper is estimated at \$69,000. Remaining funds will be used to cover minor equipment replacement as needed throughout the year. Replacement is requested due to age, hours of use, and estimated repair cost.

Replacement criteria is as follows: 1) When the department director determines it is no longer cost effective to retain the equipment: 2) when age and/or hours exceed recommended life. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

CAPITAL PROJECT FUND SUMMARIES

Athletic Courts Resurfacing

\$100,000

2023 City Council Priorities and Annual Action Plan:

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

Description: This request is for the repair/resurface/recoat of athletic courts with a fabric crack repair system. The FY 2024 request is for the resurfacing of (5) tennis courts and (6) pickle ball courts at North Park. The tennis courts were last resurfaced in FY 2018. Department policy is to resurface athletic courts every five years. A five-year cycle for this work is recommended to maintain the courts in the best and safest condition for public use. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Fountain Maintenance

\$50,000

2023 City Council Priorities and Annual Action Plan:

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

Description: Funding for the replacement and upgrades to the existing fountains throughout the park system. FY 2024 funding request includes: replacement of the 3-tier fountains and bowls at Canton/Old Canton and Roswell/Old Roswell Parks for \$20,000, Formal Garden fountain restoration for 2 fountains for \$20,000, and \$10,000 for general fountain repairs as needed. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Landscaping Upgrades to Activity Centers

\$40,000

2023 City Council Priorities and Annual Action Plan:

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

Description: This request is to upgrade and enhance the landscaping at the Activity Centers located throughout the park system. For FY 2024, the plan is to upgrade the landscaping at the Alpharetta Community Center, Wills Park Recreation Center, and the Adult Activity Center. Any remaining funds would be considered for future improvements at the Art Center. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Webb Bridge Park Dugout Expansion (AYBA to fund 50%)

\$23,000

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: The dugouts at the Webb Bridge Park Baseball Fields were built in 2000 and are past due for renovations/upgrades. The current (8) dugouts are 15' 3" long and 3' 3" wide. With the completion of the project, the dugouts will double in size, allowing a better sitting/waiting area for batters. The expansion of the Webb Bridge dugouts will update their sizes to accommodate the current use. This will bring them to match the size of Wills Park. In order for the Alpharetta Youth Baseball Association to honor the City's request to

CAPITAL PROJECT FUND SUMMARIES

maximize the use of the Webb Bridge facilities, it is important that we increase the functionality of the dugouts. The Alpharetta Youth Baseball Association has committed to funding 50% of the project, resulting in a net cost to the City of \$11,500. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs. Additional fees in subsequent years would be for upkeep: fence ties, gate latches, paint, etc.

Alpharetta Public Arts Initiative (Outdoor On-Loan Sculptures) \$55,000

2023 City Council Priorities and Annual Action Plan:

- Downtown Alpharetta
- Strategic Growth and Redevelopment
- Communications that Connect
- Recreation, Parks, and Culture

Description: This request is for funding of public arts programs on an alternate year basis through Arts Alpharetta which is a nonprofit organization dedicated to bringing quality arts to Alpharetta. Arts Alpharetta, along with City staff, have several public art projects in-process. These projects include an Outdoor Sculpture Exhibit Contract, an on-loan, permanent, or lease-to-own installation in downtown Alpharetta/Art Walk Brochure. The City of Alpharetta contracts with Arts Alpharetta to locate, curate, install and deinstall on-loan sculptures on a bi-yearly rotation. The number of sculptures varies from 5-7 depending on the rental cost and install logistics for each piece. The project budget is \$90,000 but split between two fiscal years at \$45,000 per year. This is an ongoing project that will require the installation of new outdoor art exhibits every two years. Art installations will be in place for an average of 1.5 – 2 years, subject to available funding.

In addition, staff has recognized there is a need to include funding for ongoing maintenance and repair for curated public art, whether the sculpture be a permanent City fixture or part of the on-loan rotational exhibits. This is due to the unforeseeable damage that could happen (and has happened) to art when on public display. When such instances occur, the City must repair and restore the art to its original state. To proactively plan for such occurrences, staff requests \$10,000 annually to offset repair and maintenance costs for public art.

NOTE: The fund balance in the account is \$61,000 versus the standard \$45,000 per year. Staff was asked to reserve the funds to keep the on-loan sculptures for three years versus two to lessen the budget impact from covid pandemic revenue losses. That said:

1. \$45,000 of these funds will be added to our annual request of \$45,000 to appropriate \$90,000 for the next outdoor exhibit per our agreement with Arts Alpharetta.
2. \$16,000 will be added to the new annual request of \$10,000 to establish funding for maintenance and repair of public art.

Operating Budget Impact: New art installations will incur maintenance costs but will not be determinable until the art investment decision is made (e.g., mural vs. statue, etc.).

CAPITAL PROJECT FUND SUMMARIES

Detail (Unfunded Capital Initiatives)

Community and Economic Development

Milton Avenue Quick Safety and Operational Improvements

\$350,000

2023 City Council Priorities and Annual Action Plan:

- Downtown Alpharetta
- Safe and Welcoming Community
- Strategic Growth and Redevelopment
- Transportation and Traffic

Description: The Milton Avenue Quick Safety and Operational Improvements project identifies several improvements along the Downton Milton Avenue Commercial District to better serve businesses and visitors. Improvements include rideshare drop zones, short term parking, handicap parking and signage. Identified projects could be implemented for \$350,000 or split into smaller projects over time. The largest of the sub projects is the general milling/resurfacing and pavement markings along the corridor for around \$220,000. Other sub projects could be: three (3) illuminated signs for \$30,000 and a drop zone for approximately \$100,000. Operating Budget Impact: Routine maintenance costs.

Human Resources

Human Resources Office Improvements

\$55,000

2023 City Council Priorities and Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: The new HR Specialist position funded in FY 2023 is responsible for recruitment and the administration of our human resources information systems (HRIS) current modules (applicant tracking system, onboarding, eforms, personnel records management system), and any future additions (i.e., performance evaluation).

The capital improvements requested herein are for the reorganization of the Human Resources office to better utilize current space for efficient workflow and to allow accommodations for future personnel growth. The objective is to have three offices (two currently) with doors to deal with confidential matters, one reception desk, one workspace (copy and other office machines) and space for an applicant computer kiosk. Operating Budget Impact: Additional facility maintenance funding including janitorial costs will be incurred.

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

CAPITAL PROJECT FUND SUMMARIES

Public Safety

Operating Initiative - Emergency Management Division Chief (+1 FTE) \$66,000 (\$160,500 operations/\$66,000 capital)

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community
- Communications that Connect

Description: Historically, the Emergency Management Coordinator has always been an added responsibility to other positions, such as Fire Logistics and Police Accreditation. With the growth of the city and the fact that we are seeing more significant incidents, both natural and man-made, there is a need for this to be a full-time position to bring us in line with other local jurisdictions.

The benefits of having a position solely dedicated to Emergency Management are:

- one point of contact for all disaster situations.
- devote more time to hazard mitigation and response planning.
- assist businesses with their mitigation planning, including resilience & continuity guidance.
- help businesses in the aftermath of a disaster.
- improve our citizen's emergency awareness.
- host more Citizens Emergency Response Team classes (CERT).
- provide community education programs, including presentations to HOAs & local groups.
- liaison between city and government officials, emergency personnel, local business, charities, etc.
- lead tabletop exercise involving all city departments (building towards an entire city emergency drill).

The Emergency Management Division Chief would be housed within City Administration to be a dedicated city-wide emergency planning position. This would offer another layer of safety in line with our community's expectations.

Capital costs are estimated at \$66,000 and include funding for vehicle purchases (and upfitting), and technology equipment (e.g., laptop, iPad, cell phone, etc.). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at \$150,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, uniforms, general supplies, software licensing, and fuel costs totaling \$10,500.

CAPITAL PROJECT FUND SUMMARIES

Operating Initiative - Detective (+1 FTE) (\$109,800 operations/\$70,000 capital)

\$70,000

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community

Description: The Criminal Investigations Division (CID) is requesting an additional General Detective. The request is being made to respond to increasing population growth, incident reports, and cases assigned to the General Detective Unit. Since 2010, Alpharetta's population has increased from 57,694 to 66,127. Additionally, in 2010, CID had 8 General Detectives. CID currently has 9 General Detectives performing follow-up investigations. In 2010, CID reviewed 900 cases, while in 2022, CID reviewed 1,236. Current staffing levels combined with increased reports have led to a decrease in customer service from CID. In 2022, CID did not assign 386 cases which had adequate solvability factors for assignment. If CID had the staffing resources, all of these cases would have been assigned. One General Detective could expect to receive between 90 and 110 cases a year which only decreases this number by less than 1/3. Ideally, CID would have needed three additional General Detectives to assign and investigate the cases that met the burden of assignment based on solvability factors.

Capital costs are estimated at \$70,000 and include funding for vehicle purchases (and upfitting), and technology equipment (e.g., laptop, iPad, cell phone, etc.). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at \$103,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, uniforms, general supplies, software licensing, and fuel costs, totaling \$6,800.

Operating Initiative - Community Paramedic (+1 FTE) (\$90,500 operations/\$63,000 capital)

\$63,000

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community

Description: This proposal increases responsiveness to community needs by adding another full-time Community Paramedic position. Currently, we have one (1) Community Paramedic, however, the need for the program has grown to the point where we have a waiting list of citizens who require our services. Unfortunately, due to increased call volume and growing requests for our services, we are unable to keep up with this demand with just one person. The hope is that by adding an additional Community Paramedic we will be able to better attend to the many needs of our citizens while reducing the heavy caseload our only Community Paramedic is currently having to handle. Additionally, with only one current Community Paramedic, if they take PTO or have an illness, the entire program ceases to a halt and there is no one to handle any acute issues or follow-up on any new referrals that are received. By adding another Community Paramedic, we will be able to serve twice the number of clients we are currently able to handle, and the data would show an increase in the amount of time we will be able to use serving our citizens. The additional position would also allow the program to expand to post-discharge care and other areas of need identified in our community.

CAPITAL PROJECT FUND SUMMARIES

Capital costs are estimated at \$63,000 and include funding for vehicle purchases (and upfitting), and technology equipment (e.g., laptop, iPad, cell phone, etc.). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at \$84,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, uniforms, general supplies, small equipment, and fuel costs, totaling \$6,500.

Public Works

Sidewalk Maintenance and Repair

\$300,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance

Description: This request is for the continual maintenance and repair of the city's sidewalk inventory. Over the last 10 years, the city has expended in excess of \$5 million on sidewalk projects. During that same period, the city's sidewalk inventory has also been increased through larger roadway and streetscape projects, through private development, and through annexation. FY 2024 funding will go towards repairs of sections in Poor and Very Poor condition. The goal is to perform 7,000 linear feet of repairs per year.

In FY 2019 and FY 2022, the City contracted with Dynatest to complete a sidewalk inventory and evaluate sidewalk conditions. This list will standardize the evaluation process, provide a clear prioritized list of sidewalks needing repair, and tie 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.) will help determine the repair priority. Dynatest's work was completed in spring of 2019. At this time, we are awaiting the latest inspection results.

In our current sidewalk database, there are 58,530 linear feet of repairs needed within the poor and very poor condition ratings. Public Works has repaired 22,247 linear feet of sidewalk since January 2019. This includes in-house and contractor repairs.

Due to the large number and complexity, the City contracts out some of these repairs. This budget item covers the cost of sidewalk repairs completed by outside contractors. Work will occur in various locations throughout the city pursuant to the Dynatest findings. Operating Budget Impact: This program decreases sidewalk maintenance costs as it is less susceptible to surface and structure deterioration.

Alpharetta Community Center Generator

\$350,000

2023 City Council Priorities and 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

CAPITAL PROJECT FUND SUMMARIES

cost if it's determined there is no need to power the entire building during times of power outages. Beyond the cost of the generator, other costs include gas meter upgrades, gas line upgrade and installation of a regulator. The total requested amount is \$350,000.

Operating Budget Impact: Operational costs would be minimal. Gas usage would be based solely on when the generator is operating, and inspection/maintenance cost would be approximately \$3,000 a year.

City Facility Condition Assessment (not incl. Fire Stations) \$300,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance

Description: This funding request is for a facilities condition assessment to measure the condition and functionality of a building and its infrastructure as suitable and appropriate for intended functions. 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, including renovation or modernization. This request does not include Fire Stations as that assessment is covered through a separate request.

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 renovation or modernization projects.

Tentative scope includes:

- Physical Condition Assessment (or Life-Cycle Modeling, or both): Physical condition of the building and infrastructure system.
- Functionality Assessment: Functionality of the space for its intended programmatic purpose.

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

The integration of these elements provides for a comprehensive evaluation of existing facilities. As inputs to a Capital Facilities Project Plan, these elements provide a broader set of decision options, including the following:

- Facilities renewal for individual condition deficiency remedial projects.
- More comprehensive renovation projects, including work to correct subsystem condition deficiencies combined with improving functionality.
- A replacement project and downgrade of an existing building to a less demanding use.
- Demolition or disposal.

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

Fleet Replacement (F-250 Crew Cab Service Truck; Qty: 1) \$75,000

2023 City Council Priorities and 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 2024 replacements include Unit #689 (2011 F-250 4x2 Crew Cab) with roughly 115,000 miles. This vehicle has a lot of idle time and is regularly utilized by our traffic crews. Due to the age and wear and tear on the vehicle, this vehicle is scheduled for replacement.

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

Traffic Calming Improvements \$80,000

2023 City Council Priorities and Annual Action Plan:

- Transportation and Traffic

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

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

CAPITAL PROJECT FUND SUMMARIES

City Hall Maintenance

\$30,000

2023 City Council Priorities and 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 FY2024 funding will go towards pressure washing the exterior, door and trim painting/staining, lighting upgrades and cabinetry repairs/replacements. Operating Budget Impact: This program decreases facility maintenance costs.

Recreation Facility Renovations

\$30,000

2023 City Council Priorities and Annual Action Plan:

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

Description: This request is for the renovation and maintenance of recreation facilities. For FY 2024, the priorities are: North Point Greenway Restroom interior painting and updating of fixtures, partitions, toilets, and countertops; exterior door replacements at Union Hill Park and North Point Greenway Restrooms; interior painting at Crabapple; replacement of partitions, fixtures, toilets, and countertops at Union Hill Park restrooms; exterior painting of Recreation Center; upgrades to the handicap ramp and front entrance to the Crabapple gym; and interior painting of the Crabapple gym. These maintenance initiatives are aimed at improving the functionality and aesthetics of the facilities. Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

Public Works Headquarters Renovations

\$50,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance

Description: This Request is for the renovation and maintenance of the Public Works Headquarters.

FY 2024 funding will be used to remodel men's and women's bathrooms in the front of the building, flooring for offices and upstairs, and cove base for associated flooring replacement. Previous funding has been utilized to replace flooring in the break area and hallways, training room and east wing. Both breakroom bathrooms and the east wing have been remodeled with previous funding. Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

CAPITAL PROJECT FUND SUMMARIES

Guardrail Maintenance

\$50,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance
- Transportation and Traffic

Description: This request is for maintenance, such as painting, replacement, and upgrade, of existing guardrails throughout the City. Guardrails are crucial to keeping roadways safe by helping to prevent minor accidents from escalating to major accidents. One example of necessary guardrail maintenance is cleaning and repainting of multiple guardrail segments along Mansell Road between Haynes Bridge Road and Old Alabama Road Connector. Operating Budget Impact: Maintenance funding is included within this initiative.

Streetlight Expansion

\$70,000

2023 City Council Priorities and 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 are estimated at \$3,000 annually.

Pavement Resurfacing/Preservation for Parks

\$575,000

2023 City Council Priorities and Annual Action Plan:

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

Description: This request is for the on-going maintenance of pavement within the city's park facilities. Preservation of the roads, driveways, and parking lots increases their life expectancy. Without preservation, these pavements will deteriorate and be more costly to repair. FY 2024: Re-paving of Webb Bridge Park parking lots 1, 3, and 4. These parking lots will require major repairs with possibly full rebuild of parking lots or soil cement. The price requested reflects the worst-case scenario. Further geotechnical exploration will be performed to determine the appropriate scope of work. All pricing for parks includes removal and installation of all existing wheel stops and re-striping of parking spaces, etc. Operating Budget Impact: This program decreases asphalt maintenance costs as the surface is less susceptible to potholes and road surface deterioration.

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Parking Expansion: Public Safety Headquarters

\$280,000

2023 City Council Priorities and 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. Potential funding offsets through impact fee funds.

Operating Budget Impact: Incremental maintenance costs, including landscaping and litter control, are currently estimated at \$500 annually. Resurfacing and striping costs will not be incurred during this CIP period.

Mid-Broadwell Crosswalk at Fire Station Light

\$180,000

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community
- Transportation and Traffic

Description: This funding request is to convert the existing emergency traffic signal to a hybrid emergency-pedestrian crossing light. This will provide a crosswalk for pedestrians in the proximity of Mid-Broadwell Park to cross Mid-Broadwell Road. Design work will be done by in-house staff. This work is dependent on the completion of the Mid-Broadwell Road Park Project.

Operating Budget Impact: Increase in utility costs for the additional electricity and minor maintenance costs.

Kimball Bridge Rd Improvements (Waters Rd to Ocee Elem.; design) \$250,000

2023 City Council Priorities and Annual Action Plan:

- Transportation and Traffic

Description: This request is for design funding for roadway improvements along Kimball Bridge Road between Waters Road and Buice Road. Improvements will include the addition of left-turn lanes along Kimball Bridge Road to serve all intersections with South Kimball Bridge Crossing and Bracebridge Road. The project will also investigate adding improvements like replacing the signal at the intersection with Glen Abbey Drive/Tuxford Drive with a roundabout.

The project's goal is to provide these improvements along the corridor to slow vehicles and improve pedestrian safety. Cost savings can be accomplished in construction by pairing the project up with the 60" water transmission line work by the County along Kimball Bridge Road from the cemetery to Buice Road.

Fulton County Water was a distribution pipe (50+ inches in diameter) to be installed along Kimball Bridge Road from Waters Road to Buice Road. A continuation of the pipe will

CAPITAL PROJECT FUND SUMMARIES

traverse along Buice Road to Old Alabama. The planning of the improvements along Kimball will be coordinated with the County's water line project.

Funding for remaining design, right-of-way, and construction of the improvements would be requested in future year capital plans and is currently estimated at \$5.6 million.

Operating Budget Impact: N/A for the design phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

Haynes Bridge Road Lane Diet and Linear Park (design)

\$250,000

2023 City Council Priorities and Annual Action Plan:

- Strategic Growth and Redevelopment
- Recreation, Parks, and Culture
- Economic Development

Description: This project intends to provide a wider sidewalk (approximately 12') on both sides of Haynes Bridge Road from Old Milton Parkway to Rainwater Boulevard and a linear park along the southern side of the road. The Linear Park would create a new kind of playground for children of all ages. The park consists of 6 different play areas and approximately 1.9 acres of the landscape area.

The FY 2024 funding request is to prepare multiple concept designs and construction cost estimates.

Operating Budget Impact: N/A for the design phase.

Waters Road Sidewalk Improvements (right-of-way)

\$100,000

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community
- Strategic Growth and Redevelopment
- Recreation, Parks, and Culture
- Transportation and Traffic

Description: This funding request is for the purchase of right-of-way for the eventual installation of 1,340 linear feet of sidewalk to fill in two gaps along the east side of Waters Road. Citizens of Waters Road have expressed concerns about individuals driving at excessive speeds. Installation of these sidewalks would provide a continuous sidewalk along both sides of Waters Road. Pedestrians would only need to cross Waters Road at signalized intersections: Kimball Bridge Road and Jones Bridge Road.

Design of these sidewalk segments has been completed by in-house staff.

Funding for construction of the improvements would be requested in a future year capital plan and is currently estimated at \$1.1 million. Operating Budget Impact: N/A for the right-of-way acquisition phase.

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Providence Road Sidewalk Improvements (right-of-way)

\$100,000

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community
- Strategic Growth and Redevelopment
- 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 year capital plan and is currently estimated at \$1.1 million. Operating Budget Impact: N/A for the right-of-way acquisition phase.

Henderson Parkway Traffic Calming (design)

\$50,000

2023 City Council Priorities and Annual Action Plan:

- Transportation and Traffic

Description: Traffic speeding is still a safety concern on Henderson Parkway, although the following three intersections have already been equipped with all-way stop signs and speed bumps: 1) Henderson Parkway at Henderson Place; 2) Henderson Parkway at Brookridge Terrance/Millstone Court; and 3) Henderson Parkway at Somerset Lane. Approximately 85% of the vehicles are traveling in excess of 10 mph over the posted speed limit of 25 mph.

To encourage lower driving speeds on Henderson Parkway and improve the roadway safety for pedestrians, bicyclists, and motorists, multiple scenarios could be studied, such as: 1) wider sidewalk and landscaped area along with narrower travel lane width; 2) mini roundabouts; 3) chicanes - curve in a road, added by design rather than dictated by geography. This request is to fund a comprehensive study and develop concepts for improvements along Henderson Parkway to reduce vehicular speeds and improve pedestrian safety. Operating Budget Impact: N/A for study phase.

Wills Drive Sidewalk Improvements (design/right-of-way)

\$40,000

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community
- Strategic Growth and Redevelopment
- Recreation, Parks, and Culture
- Transportation and Traffic

Description: This funding request is for design and the purchase of right-of-way for the eventual installation of 475 linear feet of sidewalk to fill in a gap along the east side of Wills Drive between Trammell Drive and Milton Avenue. Installation of this sidewalk would

CAPITAL PROJECT FUND SUMMARIES

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 year capital plan and is currently estimated at \$130,000. Operating Budget Impact: N/A for the design and right-of-way acquisition phase.

Traffic Signal Pole Painting and Maintenance

\$40,000

2023 City Council Priorities and 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. FY 2024 includes funding for two intersections. Operating Budget Impact: Maintenance funding is included within this initiative.

Alpharetta Technology Center Upgrades

\$40,000

2023 City Council Priorities and Annual Action Plan:

- Economic Development

Description: This request is for upgrades to the Alpharetta Technology Center. The proposed upgrades requested for FY 2024 include the following:

- New partitions, fixtures and toilets/urinals in all bathrooms.
- New flooring in small bathroom closet next to large meeting space.
- Installation of new electrical receptacles in the startup lounge.
- Replacement of carpet throughout the entire building.

These upgrades will improve the functionality and aesthetics of the facility. Operating Budget Impact: Maintenance costs would decrease due to upgrades to existing facilities.

Parking Expansion: Alpharetta Arts Center (design)

\$50,000

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: This funding request is for the design of the parking lot expansion at the Arts Center. The existing parking lot provides 39 parking spaces. The proposed expansion would increase this number by 36 spaces to 75 (total). The parking lot expansion would be constructed atop the current detention pond. This will necessitate the creation of an underground detention system beneath the parking expansion. The use of permeable pavers in lieu of asphalt is proposed for the parking expansion. Funding for construction of the improvements would be requested in a future year capital plan and is currently estimated at \$900,000. Operating Budget Impact: Incremental maintenance costs, including landscaping and litter control, are currently estimated at \$1,000 annually. Resurfacing and striping costs will not be incurred during this CIP period.

CAPITAL PROJECT FUND SUMMARIES

Encore Parkway 2-Way Bike Lane (design)

\$250,000

2023 City Council Priorities and Annual Action Plan:

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

Description: The project consists of repurposing the 20+ feet of asphalt on the northern side of the bridge to accommodate 1 vehicular lane and a barrier separating a 2-way bike lane between the vehicular lane and the existing landscaped area. The existing 8' wide sidewalk will be devoted to walkers and runners. The project limits are from Northpoint Parkway to Westside Parkway. This project, along with the future Encore Greenway and Alpha Link Projects, will provide a safe travel way for cyclists to and from the Greenway.

Funding for construction of the improvements would be requested in a future year capital plan and is currently estimated at \$1.3 million. Operating Budget Impact: improvements will impact operational maintenance costs (landscaping, trail maintenance, etc.) but are undeterminable until design progresses.

Operating Initiative – Assistant Construction Manager (+1 FTE) **(\$103,500 operations/\$50,000 capital)**

\$50,000

2023 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance
- Transportation and Traffic

Description: 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. The challenge the department is facing is adequate construction oversight of the contractors in the field. Public Works is requesting an Assistant Construction Manager Position (pay grade 307) to oversee various field operations regarding stormwater improvements. The position not only requires knowledge of reading construction plans, but problem-solving skills when unknown issues arise in the field.

Capital costs are estimated at \$50,000 and include funding for a vehicle purchase (and upfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at \$96,000 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling \$7,500.

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

CAPITAL PROJECT FUND SUMMARIES

Recreation, Parks & Cultural Services

Playground Equipment Replacement (Miracle League)

\$350,000

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: One of our park systems favorite amenities is our playgrounds. This program will allow for the replacement of all our playgrounds in a timely manner. FY 2024 funding will be used for replacement of the Miracle League Playground (behind Miracle Field) which was built in 2004. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Innovation Academy Soccer Field Fencing Enhancements

\$35,000

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: This funding is for the replacement of the soccer field fencing at Innovation Academy for Field 2. There is 450 linear feet of 10' high fence and then along the homeowner's side of the field install a 20' high net approximately 100' in length. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Wood Lightpole/LED Replacement Initiative (3 fields)

\$800,000

2023 City Council Priorities and Annual Action Plan:

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

Description: Currently all athletic lights are a form of metal halide lights. These lights are expensive to operate, expensive to maintain and create a lot of light pollution. New LED lights would improve the playability of the fields and cost much less to operate and maintain. Currently the City has wooden light poles on (29) athletic fields and (15) tennis/pickleball courts. These wooden poles should be replaced with concrete poles and the fixtures replaced with LEDs.

FY 2024 includes funds for replacing the poles/fixtures with concrete poles/LED fixtures for 3 fields (approximately 13 wooden poles). The pole replacement improves safety, and the LED fixtures provide a much lower operational cost (energy and maintenance) and more optimal lighting for our park patrons. The FY 2025-2030 budget will execute phase 2 of the athletic pole and lighting initiative, where the remaining wooden poles (47) will be replaced with concrete poles and switched to more efficient LED lighting.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs coupled with energy savings through the conversion to LEDs.

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Fleet Replacement (Qty: 3)

\$188,000

2023 City Council Priorities and Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This request is for the forecasted annual replacement of Recreation, Parks & Cultural Services vehicles. The replacement criteria are as follows: 1) when the department director determines it is no longer cost effective to retain the vehicle; 2) when either mileage or age reaches or exceeds 10-years of service or 125,000 miles; and 3) motorized equipment damaged in accidents shall be inspected by the Safety/Risk Administrator to determine feasibility of repairs as compared to replacement cost. FY 2024 includes replacement of (1) 2014 Ford F150 Truck (Unit RP1005 with 61,371 miles) to be replaced with a Ford Explorer, (1) 2014 F250 Truck (Unit RP7702 with 53,261 miles) and (1) 2011 Goshen Bus (Unit RP6948 with 20,466 miles). Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Park Security Repairs/Improvements

\$100,000

2023 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community
- Recreation, Parks, and Culture

Description: This project is for the installation, repair, and replacement of automatic locks on restroom doors throughout the park system; adding security cameras in strategic locations; call box repairs and/or installation of new boxes.

Automatic locks have been installed on restrooms at Windward Community Park, Union Hill Park, North Park (5 buildings), Cogburn Road Park, Innovation Academy (2) buildings, and the City Center Parking Deck. In addition, the vendor is waiting on parts before he can complete the Greenway North Point Restrooms. For FY 2024, automatic locks will be installed at Webb Bridge Park (4 buildings), Rock Mill Park (1 building), Wills Park (3 buildings), Equestrian Center (2 buildings), Mid Broadwell (1 restroom) and Waters Road Park if completed. Call boxes 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. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Recreation Activity Centers - Interior Renovations

\$450,000

2023 City Council Priorities and Annual Action Plan:

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

Description: This request is for design of an interior makeover of the Wills Park Recreation Center, Alpharetta Community Center, Adult Activity Center, the Arts Center lobby, hallways, restrooms, and common office space and the Preston Ridge Community Center. This project will be completed in multiple phases beginning in FY 2024 and ending in FY

CAPITAL PROJECT FUND SUMMARIES

2028. The approximate size of the affected area is 5,800 square feet (lobby, hallways, restrooms, etc.).

FY 2024 request is for design and construction funds for the interior makeover of the Wills Park Recreation Center (lobby, hallways, restrooms, and common office space). These improvements will maintain the aesthetics and functionality of the facilities. Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

Design Services

\$20,800

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: This request is to provide funding for various studies and professional services that arise each year from Council and/or Department initiatives. Such services may include revisions to Recreation Master Plans, construction plans for recreation amenities including pavilions, gazebos, etc. These types of studies and professional services are essential and will assist in forecasting the current market environment, recommend standards that will assist in policy decisions, and improve project completion timelines and functionality to maintain the high level of services our customers are accustomed to. Operating Budget Impact: N/A.

Park Shade Structures Replacement

\$50,000

2023 City Council Priorities and Annual Action Plan:

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

Description: This request is for the replacement of shade structures and dugout covers throughout the park system. Shade structures/dugout covers reduce exposure to harmful ultraviolet rays, provide protection from the elements, keep the area cooler, protect the equipment, and increase the comfort level for participants and visitors. The shades will be replaced as they begin to fade or tear, improving the functionality and aesthetics. The FY 2024 funding will replace the existing shade fabric and paint the support post for 11 structures at Webb Bridge Park. Operating Budget Impact: Maintenance costs to decrease due to decline in repairs.

Park System Wayfinding Signage

\$100,000

2023 City Council Priorities and Annual Action Plan:

- Communications that Connect
- Recreation, Parks, and Culture

Description: This project is the implementation of the park system wayfinding and signage plan developed in FY 2017. The purpose of the signage plan is to bring uniformity to the numerous signs in our entire park system. The plan defines a specific sign style that will become our “brand” and help park patrons easily identify Alpharetta parks. The plan recommends locations for signs to help visitors locate various amenities in the parks, such as fields, playgrounds, tennis courts, restrooms, etc. Signs within parks will be evaluated and prioritized for replacement. Staff will systematically replace signs using the new

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

guidelines outlined in the plan. Entrance upgrades were listed for all parks in the Master Plan and part of the upgrade includes signage. This is a multi-year initiative. The sign and wayfinding program is 60% complete. Park entrance signs, trail wayfinding in Wills Park, and Vehicular wayfinding in Webb Bridge Park have been completed. The focus for FY 2024 will be to complete the Greenway wayfinding program to include directional signage, the addition of 3 kiosks, and regularity signs. Operating Budget Impact: Maintenance/replacement costs to decrease due to decline in repairs as signage is newer.

Restroom Replacement (North Park: Fields 1-4)

\$700,000

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: The existing restroom/concession stand at North Park (fields 1-4) serves four softball fields, batting cages, and a playground. The facility is old and much too small for the number of users. The concept for the new restroom/concession building calls for 3100 square foot one-story facility to replace the existing structure. The restroom will double the number of stalls. In addition, the concession area will include a covered seating area to accommodate park patrons. 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).

Webb Bridge Park Master Plan/Development (design)

\$100,000

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: This request is for funds to develop a comprehensive Master Plan for Webb Bridge Park. Currently, there is significant property that is unused. This plan will provide the City with a clear vision for this park. Design funds are requested in FY 2024. Operating Budget Impact: N/A for the design phase.

North Park Master Plan/Development

\$100,000

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: This request is for the development of a comprehensive master plan for North Park. The master plan will create a long-range vision for the park, prioritize park improvements, fill in service gaps and reduce redundancy, etc. Design funds are requested in FY 2024. Operating Budget Impact: N/A for the design phase.

Haynes Bridge Road Park Restroom

\$300,000

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: Currently, at the Haynes Bridge Road Park, visitors only have access to a Port-a-John. This access park was opened in 1997. Funds were limited and plans were to construct a restroom at a later date. Although the need for a permanent restroom at this

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

facility is not specifically noted in the 2018 Alpharetta Recreation and Parks Master Plan, additional restrooms at the access points are the most requested improvement made by greenway users.

A pre-cast type restroom (like the one at Windward Community Park) is preferred. Due to current flood plain constraints, the project will entail more site work prep, design, and surveying than routine pre-cast restroom installations. Approximately 100' of sewer line will need to be installed. A waterline will have to be bored under Haynes Bridge Road and a new meter installed for connection to existing waterlines. Operating Budget Impact: Maintenance (including janitorial) and utility costs are estimated at a minimum of \$1,000 annually.

Marconi Drive Park Restroom

\$150,000

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: Currently, at Marconi Drive Park, visitors only have access to a Port-a-John. This access park was opened in 2011. Funds were limited and plans were to construct a restroom at a later date. Although the need for a permanent restroom at this facility is not specifically noted in the 2018 Alpharetta Recreation and Parks Master Plan, additional restrooms at the access points are the most requested improvement made by greenway users.

A pre-cast type restroom is preferred, like the one at Windward Community Park. Based on the cost of the Windward Community Park restroom, the estimated cost is \$100,000, including sewer and water connections. Operating Budget Impact: Maintenance (including janitorial) and utility costs are estimated at a minimum of \$1,000 annually.

Wills Park Pool Heater

\$100,800

2023 City Council Priorities and Annual Action Plan:

- Recreation, Parks, and Culture

Description: Currently, the Wills Park Pool is open from Memorial Day to Labor Day for public usage. We are recommending adding a heater to the competition pool. This would allow for usage of the competition pool for approximately 10-months out of the year for such programs as year-round swim teams, additional classes (such as scuba, kayaking, standing paddle boards), water aerobics, master swim training, senior and adaptive swim, and increased rentals. The cost for the heater purchase, cover, and installation (including gas lines) scope is \$100,800. Operating Budget Impact: Maintenance and energy costs are estimated at \$6,000 annually.

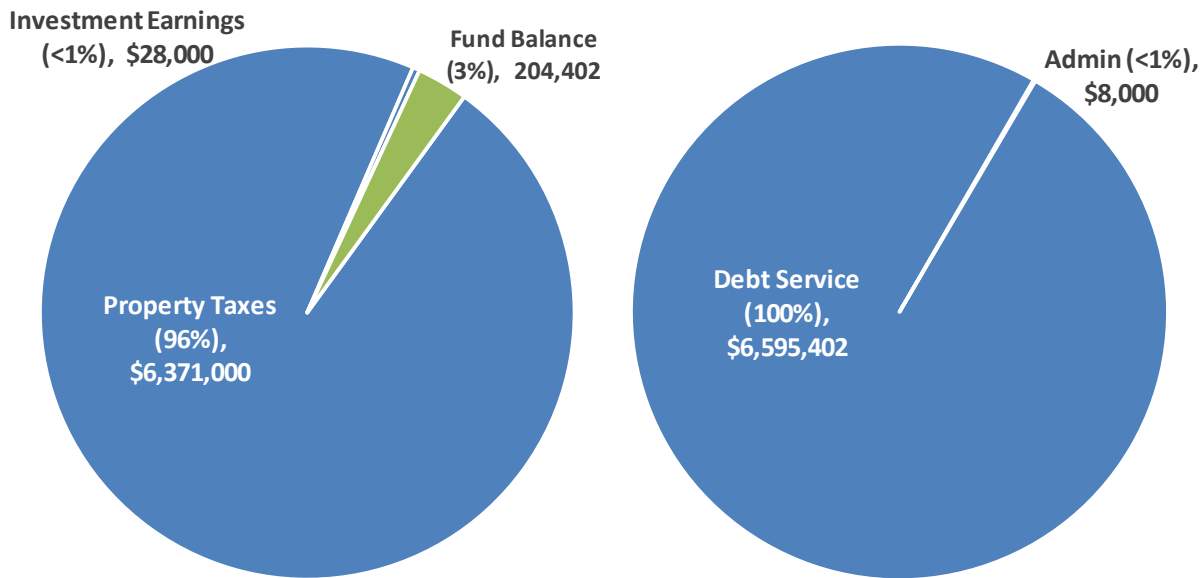
DEBT SERVICE FUND SUMMARY

Debt Service Fund Summary

Overview

Pursuant to the Governmental Accounting Standards Board's Codification, Section 1300.107, debt service funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term debt (not including capital leases).

FY 2024 Budget: \$6,603,402



Revenues by Source

Expenditures by Use

The city has one debt service fund that accounts for debt service on the following obligations (except where noted) along with the principal amounts outstanding as of the start of FY 2024.

GENERAL OBLIGATION (GO) BONDS		\$
GO Refunding Bonds, Series 2014	\$	5,440,000
GO Bonds, Series 2016		47,780,000
GO Refunding Bonds, Series 2020		17,085,000
GO Bonds, Series 2022		26,805,000
Total GO Debt	\$	97,110,000
DEVELOPMENT AUTHORITY		\$
Revenue Bonds, Series 2013 ¹⁵	\$	2,420,000
Revenue Bonds, Series 2016 ¹⁸		22,535,000
Total Development Authority Debt	\$	24,955,000

¹⁵ This obligation is funded out of the General Fund (Series 2013) and Hotel/Motel Fund (Series 2016) and shown herein for the purposes of providing a comprehensive overview of all bond debt obligations.

DEBT SERVICE FUND SUMMARY

Debt Issuance Methodology

The city's preferred method for funding the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities shall be through current revenue when available (i.e., pay-as-you-go) or from outside funding sources such as grant funding and related aid.

General obligation bonds have been issued to fund numerous large-scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live. The city issues general obligation bonds to provide capital improvement funding when the project(s) are of sufficiently large scale, and it is appropriate to achieve a fair allocation of costs between current and future beneficiaries.

Debt Issuance Activity

GO Bonds, Series 2022: In November 2021, the voters of the City of Alpharetta approved the issuance of General Obligation Bonds (the "2022 Alpharetta Parks Bonds") to fund \$29.5 million in improvements aimed at constructing a variety of park enhancements and projects including:

- Wills Park Equestrian renovation build out (50% match), \$5 million;
- Turf for Webb Bridge Park large soccer field, \$1 million;
- Wills Park Master Plan projects, \$6 million;
- Union Hill Park redevelopment/trailhead, \$3.25 million;
- Mid Broadwell Park build out, \$500,000;
- Old Rucker Park design and build out, \$3 million;
- Farmhouse Park design and build out, \$2 million;
- Waters Road Park design & build out \$1.25 million; and
- Alpha Loop, \$7.5 million.

The 2022 Alpharetta Parks Bonds were issued in February 2022 in a par amount of \$27 million (not including a \$2.5 million premium which assisted in funding the \$29.5 million in project improvements) with a 25-year term and a true-interest cost of 2.38%.

GO Refunding Bonds, Series 2020: In April 2020, the city issued \$18 million (par) of City of Alpharetta General Obligation Bonds Refunding Bonds, Series 2020, for refunding of the outstanding Series 2012 General Obligation Bonds (saving over \$300,000 annually).

The Series 2012 General Obligation Bonds funded the redevelopment of 22-acres in the heart of Downtown Alpharetta (the "City Center" project) to include a vibrant environment of parks and civic spaces that serve as a gathering place for citizens and attract business and investment to this important area of our community.

DEBT SERVICE FUND SUMMARY

The Public portion of City Center includes: new Fulton County Library (funded separately through Fulton County); 5-acre Public Park; Town Square; new Alpharetta City Hall; and 450+/- space Public Parking Garage. These components create a place and an atmosphere where people naturally want to be.



While there, many also patronize the unique shops and restaurants that call Downtown Alpharetta home.

The environment created through these civic elements attracted private investment that drove the second phase of the development (mixed-use residential, retail, and office).

GO Bonds, Series 2016: In May 2016, the voters of the

City of Alpharetta approved the issuance of General Obligation Bonds (the “2016 Alpharetta Parks and Transportation Bonds”) to fund \$52 million in improvements aimed at alleviating traffic congestion, expanding sidewalk connectivity, improving park amenities, extending the Big Creek Greenway north to connect with Forsyth County’s Greenway, and securing parkland for future passive and active park systems.

The 2016 Alpharetta Parks and Transportation Bonds were issued in July 2016 in a par amount of \$52 million (including premium) with a 25-year term and a true-interest cost of 2.83%.

Development Authority Revenue Bonds, Series 2016: The purpose of this bond issue was to fund the new state-of-the-art 44,000 square foot Conference Center through a public-private partnership with North American Properties (developer of Avalon). Along with the Conference Center, North American Properties constructed a 330-room Marriott Autograph hotel abutting the Center. North American Properties is operating the Conference Center that includes the largest meeting room in the north Fulton market. Economic impact studies have indicated that a conference center could bring in almost \$23.5 million in visitor spending, generating 545 jobs with more than \$15.7 million in earnings and over \$51.3 million in total economic output annually. The FY 2024 budget includes funding within the Hotel/Motel Fund to cover debt service associated with bonds issued to fund construction of the Center. The debt service is fully funded through the hotel/motel tax.

The Series 2016 Development Authority Revenue Bonds were issued in May 2016 in a par amount of \$25.9 million (including premium) with a 25-year term and a true-interest cost of 2.88%.

DEBT SERVICE FUND SUMMARY



Bond Ratings

The city's AAA bond rating was reaffirmed by Moody's and Standard & Poor's ("S&P") during January 2022 in conjunction with the sale of \$27 million (par) of Series 2022 General Obligation Bonds to fund a variety of park enhancements and projects. The AAA rating represents the highest rating available to municipalities and translates to significant savings to our citizens and stakeholders through reduced borrowing costs. This rating demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers and reflects the city's current sound financial position as well as strong financial management practices guiding our ongoing decision making. These practices are supported by formal policies to guide budget and procurement practices, capital investment, and debt management. Other positive factors include a relatively strong economic base and manageable debt/pension burdens. The FY 2024 Budget is mindful of these factors and the importance of maintaining the highest rating, not only for our citizens but also our bondholders.

Bond Smoothing

The city's primary method of funding large-scale capital projects is through the issuance of bonds (e.g., general obligation bonds, Development Authority bonds, etc.). General obligation bonds have been issued to fund numerous large-scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live. General obligation bonds are funded through a separate millage levy (discussed below).

The Alpharetta Development Authority, a component unit of the city that is focused on economic development within our borders, issued bonds in 2016 to fund construction of our state-of-the-art Conference Center. These bonds are funded by a portion of the Hotel/Motel Tax.

Principal and interest payments for fiscal year 2024 are budgeted at \$8.3 million with the following forecast: 2025 - 2041¹⁶: \$8.7 million (annual average); 2042-2046¹⁷ totaling \$1.6 million (annual average). These figures include city and Development Authority obligations and span multiple Funds.

¹⁶ Represents the final maturity of the Series 2016 Alpharetta Parks and Transportation Bonds and the Series 2016 Development Authority Revenue Bonds.

¹⁷ Represents the final maturity of the Series 2022 General Obligation Bonds.

DEBT SERVICE FUND SUMMARY

Millage Rates

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

The FY 2024 Budget is based on maintenance of the city's millage rate at 5.750 mills¹⁸.

- The portion of the millage rate funding debt service (Debt Service Fund) is estimated to decrease 0.085 mills compared to FY 2023 to a total of 0.880 mills. As our annual debt service obligations are relatively flat, growth in the tax digest allows for a reduction in the debt service millage rate. The decrease in tax revenue associated with the debt service millage shift is estimated at \$600,000.
- The portion of the millage rate funding operations and capital investment (General Fund) is estimated to increase 0.085 mills compared to FY 2023 to a total of 4.870 mills. The increase in tax revenue associated with the operations millage shift is estimated at \$500,000 and has been allocated towards operating initiatives. The shift from debt service millage to operations millage results in additional tax savings for our homeowners as the operations millage rate is subject to homestead exemptions.

Fiscal Year	Operating Millage Levy	Debt Service Millage Levy	Total Millage Levy	% Increase (Decrease)
2024 actual ¹⁰	4.951	0.799	5.750	0.0%
2024 est.	4.870	0.880	5.750	0.0%
2023	4.785	0.965	5.750	0.0%
2022	4.935	0.815	5.750	0.0%
2021	4.935	0.815	5.750	0.0%
2020	4.820	0.930	5.750	0.0%
2019	4.770	0.980	5.750	0.0%
2018	4.720	1.030	5.750	0.0%
2017	4.620	1.130	5.750	0.0%
2016	5.000	0.750	5.750	0.0%

¹⁸ The Amended Millage Rate Ordinance was approved after the FY 2024 Budget adoption on June 19, 2024. The budget as adopted on June 19, 2023, included an estimated operating millage of 4.870 mills and an estimated debt service millage of 0.880 mills and forms the basis for the budgetary figures included within this budget document. The final millage was adopted on August 28, 2023, and includes an operating millage of 4.951 mills and a debt service millage of 0.799 mills which results in an additional \$1,795,000 in resources to fund City initiatives.

DEBT SERVICE FUND SUMMARY

General Obligation Bond Debt

General Obligation ("GO") bonds are direct obligations and pledge the full faith and credit of the city. Original issue GO bonds are generally issued as 20/25-year serial bonds. Refunding GO bonds are issued in a maturity not exceeding the maturity of the refunded bonds. The following schedule provides a detailed listing of total debt service requirements of the city's GO bonds through maturity.

General Obligation Bonds (All Series)

	Principal	Interest	Total Debt Service
FY 2024	\$ 3,295,000.00	\$ 3,300,401.00	\$ 6,595,401.00
FY 2025	3,420,000.00	3,188,099.00	\$ 6,608,099.00
FY 2026	3,540,000.00	3,070,545.00	\$ 6,610,545.00
FY 2027	3,745,000.00	2,948,255.00	\$ 6,693,255.00
FY 2028	3,940,000.00	2,778,105.00	\$ 6,718,105.00
FY 2029	4,170,000.00	2,598,655.00	\$ 6,768,655.00
FY 2030	4,400,000.00	2,408,755.00	\$ 6,808,755.00
FY 2031	4,615,000.00	2,207,442.50	\$ 6,822,442.50
FY 2032	4,850,000.00	1,995,117.50	\$ 6,845,117.50
FY 2033	5,465,000.00	1,782,667.50	\$ 7,247,667.50
FY 2034	5,625,000.00	1,618,717.50	\$ 7,243,717.50
FY 2035	5,790,000.00	1,449,967.50	\$ 7,239,967.50
FY 2036	5,960,000.00	1,286,382.50	\$ 7,246,382.50
FY 2037	6,115,000.00	1,117,342.50	\$ 7,232,342.50
FY 2038	6,295,000.00	942,607.50	\$ 7,237,607.50
FY 2039	5,985,000.00	753,757.50	\$ 6,738,757.50
FY 2040	6,120,000.00	574,207.50	\$ 6,694,207.50
FY 2041	6,295,000.00	398,707.50	\$ 6,693,707.50
FY 2042	1,415,000.00	217,475.00	\$ 1,632,475.00
FY 2043	1,450,000.00	182,100.00	\$ 1,632,100.00
FY 2044	1,495,000.00	138,600.00	\$ 1,633,600.00
FY 2045	1,540,000.00	93,750.00	\$ 1,633,750.00
FY 2046	1,585,000.00	47,550.00	\$ 1,632,550.00
FY 2047	-	-	\$ -
	\$ 97,110,000.00	\$ 35,099,207.50	\$ 132,209,207.50

DEBT SERVICE FUND SUMMARY

Development Authority Revenue Bond Debt

Development Authority Revenue Bonds, Series 2013: The purpose of this bond issue was to fund a portion of the development, equipping, and construction of Gwinnett Technical College's Alpharetta campus. The Series 2013 Development Authority Revenue Bonds were issued in June 2013 in a par amount of \$4.1 million with a 20-year term and a true-interest cost of 3.13%. The City is obligated to pay 100% of the total principal and interest payments on the bonds. This obligation is funded from the General Fund through non-advalorem revenue.

Development Authority Revenue Bonds, Series 2016: The purpose of this bond issue was to fund the new state-of-the-art 44,000 square foot Conference Center through a public-private partnership with North American Properties (developer of Avalon). Along with the Conference Center, North American Properties constructed a 330-room Marriott Autograph hotel abutting the Center. North American Properties is operating the Conference Center that includes the largest meeting room in the north Fulton market. Economic impact studies have indicated that a conference center could bring in almost \$23.5 million in visitor spending, generating 545 jobs with more than \$15.7 million in earnings and over \$51.3 million in total economic output annually. The FY 2024 budget includes funding within the Hotel/Motel Fund to cover debt service associated with bonds issued to fund construction of the Center. The debt service is fully funded through the hotel/motel tax.

DEBT SERVICE FUND SUMMARY

Development Authority Revenue Bonds (City Portion)

	Principal	Interest	Total Debt Service
FY 2024	\$ 920,000.00	\$ 760,202.50	\$ 1,680,202.50
FY 2025	985,000.00	719,190.00	\$ 1,704,190.00
FY 2026	1,065,000.00	674,777.50	\$ 1,739,777.50
FY 2027	1,140,000.00	626,027.50	\$ 1,766,027.50
FY 2028	1,195,000.00	600,640.00	\$ 1,795,640.00
FY 2029	1,255,000.00	573,802.50	\$ 1,828,802.50
FY 2030	1,310,000.00	544,377.50	\$ 1,854,377.50
FY 2031	1,375,000.00	510,765.00	\$ 1,885,765.00
FY 2032	1,445,000.00	474,050.00	\$ 1,919,050.00
FY 2033	1,525,000.00	429,350.00	\$ 1,954,350.00
FY 2034	1,315,000.00	382,200.00	\$ 1,697,200.00
FY 2035	1,390,000.00	342,750.00	\$ 1,732,750.00
FY 2036	1,465,000.00	301,050.00	\$ 1,766,050.00
FY 2037	1,545,000.00	257,100.00	\$ 1,802,100.00
FY 2038	1,625,000.00	210,750.00	\$ 1,835,750.00
FY 2039	1,710,000.00	162,000.00	\$ 1,872,000.00
FY 2040	1,800,000.00	110,700.00	\$ 1,910,700.00
FY 2041	1,890,000.00	56,700.00	\$ 1,946,700.00
FY 2042	-	-	\$ -
	\$ 24,955,000.00	\$ 7,736,432.50	\$ 32,691,432.50

DEBT SERVICE FUND SUMMARY

Legal Debt Margin

The legal debt limit for the City is equal to 10% of the assessed value of the tax digest. For fiscal year 2023, the debt margin limit is estimated at \$648 million with currently outstanding general obligation debt representing 13% of capacity.

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

	2023*	2022	2021	2020	2019
Debt limit	\$ 747,366,776	\$ 683,511,318	\$ 659,762,777	\$ 637,386,205	\$ 594,316,639
Total net debt applicable to limit	99,029,145	106,876,818	107,762,250	83,621,823	87,015,565
Legal Debt Margin	\$ 648,337,631	\$ 576,634,500	\$ 552,000,527	\$ 553,764,382	\$ 507,301,074
Total net debt applicable to the limit as a percentage of debt limit	13%	16%	16%	13%	15%

Legal Debt Margin Calculation for Fiscal Year 2023

Taxable Assessed Value	\$ 6,086,412,643
Add back: Exemptions	1,387,255,121
<i>Total assessed value</i>	<i>7,473,667,764</i>
Debt limit (10% of total assessed value)	\$ 747,366,776
Debt applicable to limit:	
General obligation bonds	100,125,000
Less: Amount set aside for repayment of general obligation debt	(1,095,855)
<i>Total net debt applicable to limit</i>	<i>\$ 99,029,145</i>
Legal Debt Margin	\$ 648,337,631

Issuance of General
Obligation Bonds,
Series 2022

Source: City of Alpharetta Finance Department

* FY 2023 data represents estimates.

DEBT SERVICE FUND SUMMARY

Statement of Budgetary Comparisons

Debt Service Fund Finance Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Property Taxes							
Current Year	\$ 5,564,390	\$ 5,100,366	\$ 5,214,158	\$ 6,250,000	\$ 6,340,000	\$ 6,551,100	\$ 6,553,546
Delinquent	95,378	20,319	21,835	17,000	17,000	20,000	20,000
Penalties/Interest	5,479	10,134	7,100	3,000	3,000	5,000	5,000
Motor Vehicle	20,145	15,634	13,143	9,000	11,000	10,000	10,000
Investment Earnings	81,590	582	(60,509)	2,000	28,000	30,000	30,000
Other							
Miscellaneous	457	15	-	-	-	-	-
Refunding Bond Proceeds	17,775,000	-	-	-	-	-	-
Premium on Bond Proceeds	5,501,675	-	-	-	-	-	-
Fund Balance	-	-	-	1,095,855	204,402	-	-
TOTAL	\$ 29,044,114	\$ 5,147,049	\$ 5,195,727	\$ 7,376,855	\$ 6,603,402	\$ 6,616,100	\$ 6,618,546
EXPENDITURES							
Maintenance & Operations:							
Professional Services	\$ 5,225	\$ 6,600	\$ 8,500	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
<i>subtotal</i>	<i>\$ 5,225</i>	<i>\$ 6,600</i>	<i>\$ 8,500</i>	<i>\$ 8,000</i>	<i>\$ 8,000</i>	<i>\$ 8,000</i>	<i>\$ 8,000</i>
Debt Service							
General Obligation Bonds							
Series 2012	\$ 1,485,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2014 (refunding)	1,930,948	1,927,455	1,918,143	1,913,129	1,907,296	1,895,644	1,893,290
Series 2016	1,929,788	1,927,188	1,923,988	1,925,188	1,925,588	1,925,188	1,923,988
Series 2020 (debt issuance costs)	381,757	-	-	-	-	-	-
Series 2020 (refunding)	23,886,801	1,082,497	1,100,750	1,116,750	1,129,250	1,150,500	1,160,000
Series 2022	-	-	-	1,635,391	1,633,268	1,636,768	1,633,268
<i>subtotal</i>	<i>\$ 29,614,644</i>	<i>\$ 4,937,139</i>	<i>\$ 4,942,881</i>	<i>\$ 6,590,458</i>	<i>\$ 6,595,402</i>	<i>\$ 6,608,100</i>	<i>\$ 6,610,546</i>
Non-Allocated							
Reserve	\$ -	\$ -	\$ -	\$ 778,397	\$ -	\$ -	\$ -
<i>subtotal</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 778,397</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL	\$ 29,619,869	\$ 4,943,739	\$ 4,951,381	\$ 7,376,855	\$ 6,603,402	\$ 6,616,100	\$ 6,618,546

DEBT SERVICE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

Debt Service Fund Finance Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
Beginning Fund Balance:	\$ 1,223,954	\$ 648,200	\$ 851,509	\$ 1,095,855	\$ 778,397	\$ 573,995	\$ 573,995
REVENUES BY CATEGORY							
Property Taxes (incl. Motor Vehicles)	\$ 5,685,392	\$ 5,146,453	\$ 5,256,236	\$ 6,279,000	\$ 6,371,000	\$ 6,586,100	\$ 6,588,546
Investment Earnings	81,590	582	(60,509)	2,000	28,000	30,000	30,000
Other	457	15	-	-	-	-	-
Refunding Bond Proceeds	23,276,675	-	-	-	-	-	-
TOTAL	\$ 29,044,114	\$ 5,147,049	\$ 5,195,727	\$ 6,281,000	\$ 6,399,000	\$ 6,616,100	\$ 6,618,546
EXPENDITURES BY FUNCTION							
Professional Services	\$ 5,225	\$ 6,600	\$ 8,500	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Debt Service/Refunding	29,614,644	4,937,139	4,942,881	6,590,458	6,595,402	6,608,100	6,610,546
TOTAL	\$ 29,619,869	\$ 4,943,739	\$ 4,951,381	\$ 6,598,458	\$ 6,603,402	\$ 6,616,100	\$ 6,618,546
ACFR Rounding Adjustments	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1)	\$ 648,200	\$ 851,509	\$ 1,095,855	\$ 778,397	\$ 573,995	\$ 573,995	\$ 573,995
Changes in Fund Balance (actual/est.)	\$ (575,754)	\$ 203,309	\$ 244,347	\$ (317,458)	\$ (204,402)	\$ -	\$ -

Notes:

(1) Fund Balance is utilized to (a) offset debt service requirements and (b) program into bond refundings to lower debt service requirements.

ENTERPRISE FUND SUMMARY

Enterprise Fund Summary

Overview

The *Enterprise Fund Summary* section is intended to provide readers with an overall understanding of the fiscal year 2024 budget for the city's Solid Waste Fund.

Enterprise Funds are used to account for business-type activities whose operations are primarily funded by customer fees. The enterprise fund utilizes the accrual basis of budgeting and accounting.

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

- **Fund Summary**

This section provides a brief description of the Fund.

- **Statement of Budgetary Comparisons**

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

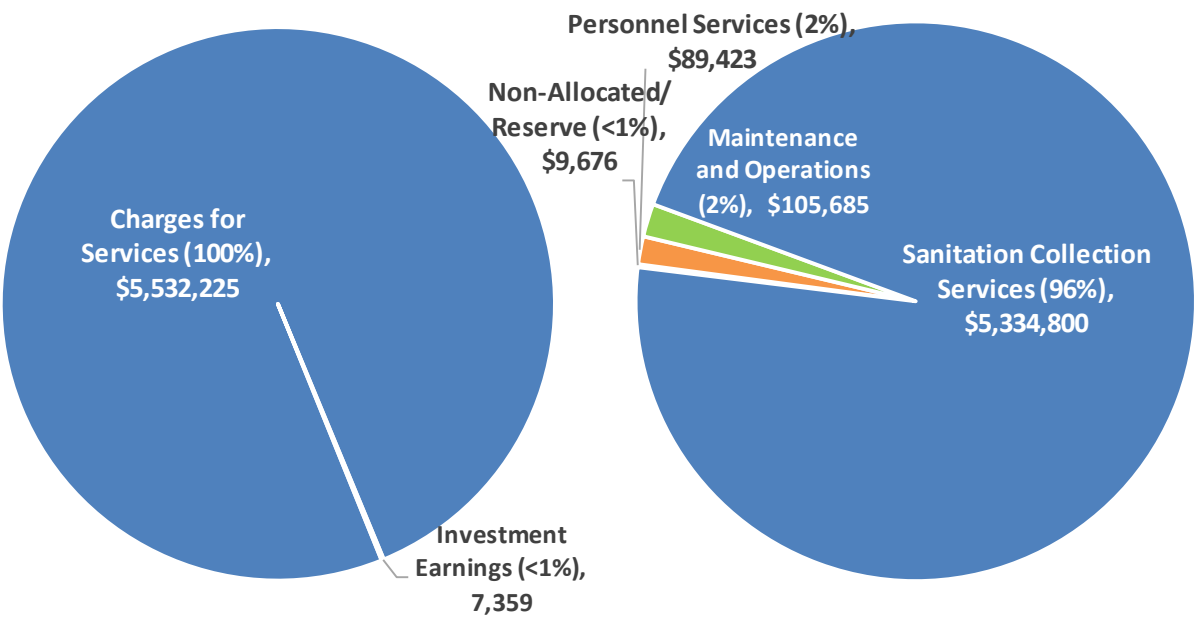
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2020-2024 as well as a forecast for fiscal years 2025-2026. Also included are changes in fund balance.

ENTERPRISE FUND SUMMARY

Solid Waste Fund Summary

FY 2024 Budget: \$5,539,584



Revenues by Source	Expenditures by Use
--------------------	---------------------

The Solid Waste Fund accounts for fees received from users of the city’s residential solid waste program (i.e., garbage, yard waste, and recycling collection). It is important to note as you review historical data for Solid Waste operations that glass recycling services were ended in August 2022 while all other services continue as normal. That is to say, the actuals through FY 2022 and the FY 2023 budgetary figures reflect glass services while the FY 2024 budget figures do not.

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

Trends

The FY 2023 Budget for the Solid Waste Fund totals \$5.5 million and represents a decrease of -8%, or -\$513,277, compared to FY 2022 due primarily to the discontinuation of glass services in August 2022 which is partially offset through contractual cost growth for our private sanitation hauler of 4% annually.

ENTERPRISE FUND SUMMARY

As it relates to private sanitation hauler services, the City issued an RFP in 2021 for sanitation services to ensure optimal value for customers. Republic Services (our current provider) was the highest-ranking vendor and the most cost effective (\$1 million lower on an annual basis than other proposers). Republic Services was awarded the contract with an annual 4% inflation adjustment.

The Personnel Services category decreased -2%, or -\$2,314, due primarily to the 4% performance-based merit program scheduled for July 1, 2023, market-based personnel compensation adjustments and enhancements to the Retiree Health Benefit (FY 2024 Operating Initiatives), staff hires and changes in compensation/benefit elections, etc. which is fully offset with reductions in group insurance allocations. Group insurance premiums for 2024 will remain flat at 2023 levels; however, the budgetary allocations that cushioned the operating budget from changes in benefit elections due to staffing (e.g., changing incumbents, changing life situation that necessitates revised benefit elections such as moving from employee-only to employee-family) has been reduced to cover other cost drivers.

Authorized personnel total 1.0 FTE and represent the following:

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Variance
Customer Account Representative	1.0	1.0	1.0	1.0	1.0	-
	1.0	1.0	1.0	1.0	1.0	-

The Maintenance and Operations category decreased -8%, or -\$485,977, due primarily to the discontinuation of glass services in August 2022 which is partially offset through contractual cost growth for our private sanitation hauler of 4% annually.

ENTERPRISE FUND SUMMARY

Statement of Budgetary Comparisons

Solid Waste Fund Finance Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Licenses and Permits							
Penalties and Interest	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services:							
Collection Fees	4,152,563	4,356,517	5,066,935	6,006,500	5,469,200	5,687,968	5,972,366
Commercial Hauler Fees	21,592	24,804	27,441	25,000	28,000	29,120	30,285
Penalties and Interest	31,267	21,718	35,555	20,000	35,000	36,400	37,856
Other	2,312	100	25	75	25	26	27
Investment Earnings	52,629	1,623	(27,994)	1,286	7,359	8,095	8,904
TOTAL	\$ 4,260,432	\$ 4,404,761	\$ 5,101,962	\$ 6,052,861	\$ 5,539,584	\$ 5,761,609	\$ 6,049,439
EXPENDITURES							
Personnel Services:							
Salaries	\$ 39,645	\$ 39,203	\$ 44,636	\$ 51,400	\$ 56,839	\$ 59,113	\$ 61,477
Overtime	156	135	434	250	750	780	811
Group Insurance	19,648	20,413	23,990	31,359	21,326	22,392	23,512
FICA	2,981	2,970	3,301	3,868	4,406	4,582	4,766
Pension (401A Cont./Match)	4,659	3,770	6,029	7,626	8,552	8,894	9,250
Miscellaneous	2,149	2,170	2,102	2,376	2,692	2,800	2,912
<i>subtotal</i>	<i>\$ 69,238</i>	<i>\$ 68,661</i>	<i>\$ 80,492</i>	<i>\$ 96,879</i>	<i>\$ 94,565</i>	<i>\$ 98,561</i>	<i>\$ 102,727</i>
Maintenance & Operations:							
Professional Services (Haulers)	\$ 4,192,244	\$ 4,599,341	\$ 5,615,708	\$ 5,861,500	\$ 5,375,800	\$ 5,590,832	\$ 5,814,465
Miscellaneous	58,020	81,992	92,077	64,962	64,685	66,302	67,960
<i>subtotal</i>	<i>\$ 4,250,264</i>	<i>\$ 4,681,332</i>	<i>\$ 5,707,785</i>	<i>\$ 5,926,462</i>	<i>\$ 5,440,485</i>	<i>\$ 5,657,134</i>	<i>\$ 5,882,425</i>
Non-Allocated							
Reserve	\$ -	\$ -	\$ -	\$ 29,520	\$ 4,534	\$ 5,914	\$ 64,287
<i>subtotal</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 29,520</i>	<i>\$ 4,534</i>	<i>\$ 5,914</i>	<i>\$ 64,287</i>
TOTAL	\$ 4,319,502	\$ 4,749,994	\$ 5,788,277	\$ 6,052,861	\$ 5,539,584	\$ 5,761,609	\$ 6,049,439

ENTERPRISE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

Solid Waste Fund Finance Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
Beginning Fund Balance:	\$ 1,206,593	\$ 1,147,524	\$ 802,291	\$ 115,975	\$ 145,495	\$ 150,029	\$ 155,943
REVENUES BY CATEGORY							
Licenses and Permits	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	4,207,734	4,403,138	5,129,956	6,051,575	5,532,225	5,753,514	6,040,534
Investment Earnings	52,629	1,623	(27,994)	1,286	7,359	8,095	8,904
Other	-	-	-	-	-	-	-
TOTAL	\$ 4,260,432	\$ 4,404,761	\$ 5,101,962	\$ 6,052,861	\$ 5,539,584	\$ 5,761,609	\$ 6,049,439
EXPENDITURES BY FUNCTION							
Solid Waste Operations	\$ 4,319,502	\$ 4,749,994	\$ 5,788,277	\$ 6,023,341	\$ 5,535,050	\$ 5,755,695	\$ 5,985,152
TOTAL	\$ 4,319,502	\$ 4,749,994	\$ 5,788,277	\$ 6,023,341	\$ 5,535,050	\$ 5,755,695	\$ 5,985,152
ACFR Rounding Adjustments	\$ 1	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 1,147,524	\$ 802,291	\$ 115,975	\$ 145,495	\$ 150,029	\$ 155,943	\$ 220,230
Changes in Fund Balance (actual/est.)	\$ (59,069)	\$ (345,233)	\$ (686,315)	\$ 29,520	\$ 4,534	\$ 5,914	\$ 64,286

Notes:

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

(2) Fund balance utilization was proposed in FY 2020-2022 to subsidize operations.

INTERNAL SERVICE FUND SUMMARIES

Internal Service Fund Summaries

Overview

The *Internal Service Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2024 budgets for the city's Internal Service Funds.

Internal Service Funds are used to accumulate and allocate costs internally among the city's various functions and utilize the accrual basis of budgeting and accounting.

The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **Fund Summary**

This section provides a brief description of the Fund.

- **Statement of Budgetary Comparisons**

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

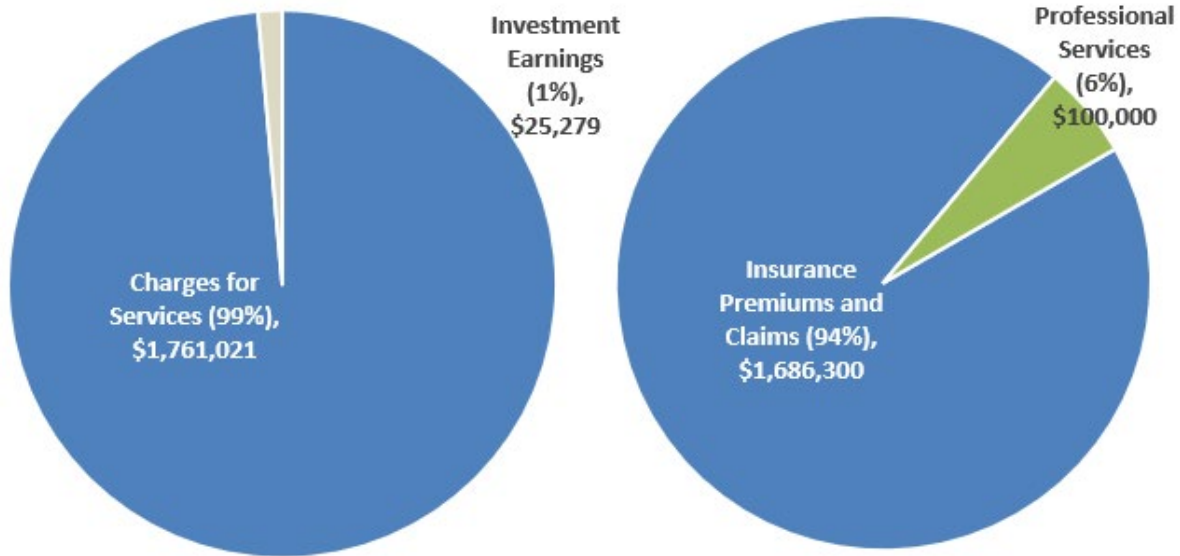
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2020-2024 as well as a forecast for fiscal years 2025-2026. Also included are changes in fund balance.

INTERNAL SERVICE FUND SUMMARIES

Risk Management Fund Summary

FY 2024 Budget: \$1,786,300



Revenues by Source

Expenditures by Use

The Risk Management Fund accounts for expenses related to providing and administering the general liability, automotive liability, workers' compensation, and property insurance coverage for the city. Funding is provided through an (approximate) 2% charge per employee (based on salary) for workers' compensation coupled with funding from the General Fund for insurance premiums. The Finance Department manages the Risk Management Program including all workers' compensation, general liability, and other insurance claims.

Trends

The FY 2024 Budget for the Risk Management Fund totals \$1.8 million and represents a decrease of -41%, or -\$1.2 million, compared to FY 2023. The main driver of this variance is the non-allocated reserve (i.e., available fund balance) budgeted in FY 2023¹⁹. After adjusting for the non-allocated reserve, the true operational budget growth is 6% compared with 2023 and reflective of insurance premium growth.

¹⁹ Annually after the year-end accrual period (i.e., September), the city carries-forward available fund balance and places in a Non-Allocated Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2023 will occur subsequent to adoption of the budget.

INTERNAL SERVICE FUND SUMMARIES

Statement of Budgetary Comparisons

Risk Management Fund Finance Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Charges for Services:							
Risk Management Allocations	\$ 1,499,800	\$ 793,361	\$ 830,149	\$ 855,000	\$ 832,136	\$ 865,421	\$ 900,038
Insurance Premium Funding	-	720,250	779,750	823,300	928,885	952,107	975,910
Investment Earnings	31,873	1,200	(25,605)	-	25,279	26,110	26,881
Other							
Insurance Proceeds	52,528	33,611	45,216	-	-	-	-
Fund Balance	-	-	-	1,341,541	-	-	-
TOTAL	\$ 1,584,201	\$ 1,548,421	\$ 1,629,510	\$ 3,019,841	\$ 1,786,300	\$ 1,843,639	\$ 1,902,829
EXPENDITURES							
Maintenance & Operations:							
Professional Services	\$ 106,003	\$ 82,015	\$ 97,737	\$ 100,000	\$ 100,000	\$ 103,000	\$ 106,090
Insurance Premiums							
Vehicle	165,625	180,432	238,293	245,445	255,000	262,650	270,530
Property/Equipment	105,652	120,976	106,712	108,596	111,000	114,330	117,760
Condo	-	-	21,711	41,039	44,000	45,320	46,680
Fine Art	3,201	3,201	3,201	3,201	3,300	3,399	3,501
General Liability	55,354	65,324	54,719	57,118	60,000	61,800	63,654
Law Enforcement Liability	86,313	86,256	77,438	81,694	87,000	89,610	92,298
Public Entity Liability	73,360	73,360	56,736	58,486	61,000	62,830	64,715
Workers Comp Excess	100,398	110,462	129,467	141,502	150,000	154,500	159,135
Criminal Liability	3,386	3,386	4,748	4,748	5,000	5,150	5,305
Cyber Liability	30,202	32,822	46,372	78,156	85,000	87,550	90,177
Umbrella Liability	54,246	65,677	56,849	69,472	72,000	74,160	76,385
Medical Services (PS Custody)	319	3,437	701	5,000	3,000	3,090	3,183
Claims/Judgments	426,332	693,981	565,191	913,191	750,000	776,250	803,419
<i>subtotal</i>	\$ 1,210,390	\$ 1,521,328	\$ 1,459,876	\$ 1,907,648	\$ 1,786,300	\$ 1,843,639	\$ 1,902,829
Non-Allocated							
Reserve	\$ -	\$ -	\$ -	\$ 1,112,193	\$ -	\$ -	\$ -
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ 1,112,193	\$ -	\$ -	\$ -
TOTAL	\$ 1,210,390	\$ 1,521,328	\$ 1,459,876	\$ 3,019,841	\$ 1,786,300	\$ 1,843,639	\$ 1,902,829

INTERNAL SERVICE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Risk Management Fund Finance Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
Beginning Fund Balance:	\$ 771,002	\$ 1,144,814	\$ 1,171,906	\$ 1,341,541	\$ 1,112,193	\$ 1,112,193	\$ 1,112,193
REVENUES BY CATEGORY							
Charges for Services	\$ 1,499,800	\$ 1,513,611	\$ 1,609,899	\$ 1,678,300	\$ 1,761,021	\$ 1,817,529	\$ 1,875,948
Investment Earnings	31,873	1,200	(25,605)	-	25,279	26,110	26,881
Other	52,528	33,611	45,216	-	-	-	-
TOTAL	\$ 1,584,201	\$ 1,548,421	\$ 1,629,510	\$ 1,678,300	\$ 1,786,300	\$ 1,843,639	\$ 1,902,829
EXPENDITURES BY USE							
Insurance Premiums/Claims	\$ 1,104,387	\$ 1,439,313	\$ 1,362,138	\$ 1,807,648	\$ 1,686,300	\$ 1,740,639	\$ 1,796,739
Professional Services	106,003	82,015	97,737	100,000	100,000	103,000	106,090
TOTAL	\$ 1,210,390	\$ 1,521,328	\$ 1,459,876	\$ 1,907,648	\$ 1,786,300	\$ 1,843,639	\$ 1,902,829
ACFR Rounding Adjustments	\$ 1	\$ (1)	\$ 1	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 1,144,814	\$ 1,171,906	\$ 1,341,541	\$ 1,112,193	\$ 1,112,193	\$ 1,112,193	\$ 1,112,193
Changes in Fund Balance (actual/est.)	\$ 373,812	\$ 27,092	\$ 169,636	\$ (229,348)	\$ -	\$ -	\$ -

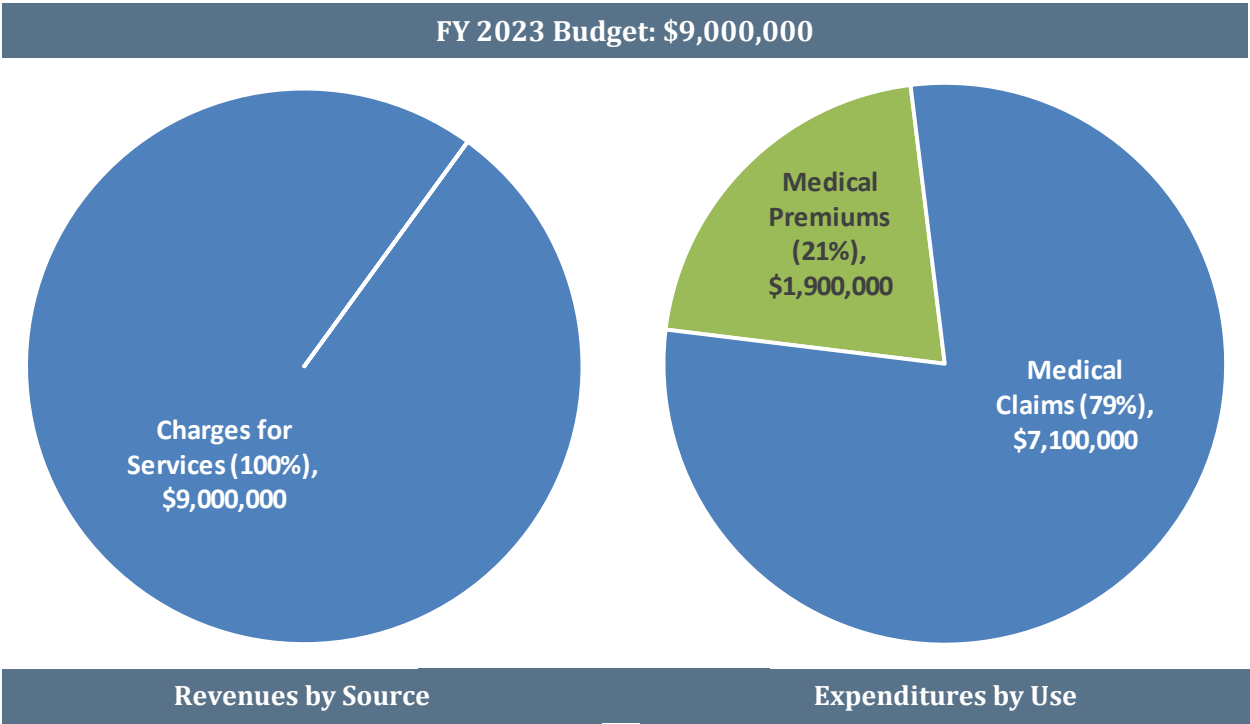
Notes:

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

(2) Available Fund Balance was used in FY 2023 to supplement claims/judgements (e.g. Public Safety Vehicle replacements).

INTERNAL SERVICE FUND SUMMARIES

Medical Insurance Fund Summary



The Medical Insurance Fund accounts for activity under the City’s Minimum Premium Plan (MPP) in accordance with Generally Accepted Accounting Principles.

Accounting rules dictate the creation of an Internal Service Fund to track activity under an MPP. As such, this fund does not represent new costs. Rather, it represents a flow of funds from the Operating Funds (e.g., employer/employee premiums) that does have the effect of grossing-up the totals as the appropriations are reflected in multiple Funds.

Under the MPP, the City and the medical insurer (CIGNA) agree that the City will be responsible for paying all claims up to an agreed-upon aggregate level, with the insurer responsible for the excess. The insurer will continue to process claims and administrative services. Through the MPP arrangement, the City can reduce premium taxes while maintaining coverage benefits. The MPP is still a fully insured medical plan.

Trends

The FY 2024 Budget totals \$9 million and represents premiums (employer and employee) and the associated expenditures (administration, claims, and reserves). The operating funds (e.g., General Fund, E911 Fund, DEA Fund, and Sanitation Fund) all include group insurance expenses that represent the city’s costs.

INTERNAL SERVICE FUND SUMMARIES

Statement of Budgetary Comparisons

Medical Insurance Fund Finance Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Charges for Services:							
Medical Insurance Premiums							
Employer Contribution	\$ 7,024,367	\$ 7,341,303	\$ 7,062,712	\$ 8,170,000	\$ 8,170,000	\$ 8,578,500	\$ 9,007,425
Employee Contribution	616,248	567,033	693,478	830,000	830,000	871,500	915,075
Investment Earnings	1,048	806	-	-	-	-	-
Other							
Fund Balance	-	-	-	(40,603)	-	-	-
TOTAL	\$ 7,641,662	\$ 7,909,143	\$ 7,756,189	\$ 8,959,397	\$ 9,000,000	\$ 9,450,000	\$ 9,922,500
EXPENDITURES							
Maintenance & Operations:							
Medical Premiums	\$ 1,742,464	\$ 1,825,087	\$ 1,947,173	\$ 1,900,000	\$ 1,900,000	\$ 1,995,000	\$ 2,094,750
Medical Claims	5,633,235	6,125,879	5,810,246	7,100,000	7,100,000	7,455,000	7,827,750
subtotal	\$ 7,375,700	\$ 7,950,966	\$ 7,757,419	\$ 9,000,000	\$ 9,000,000	\$ 9,450,000	\$ 9,922,500
Other							
Transfer to OPEB Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Allocated							
Reserve	\$ -	\$ -	\$ -	\$ (40,603)	\$ -	\$ -	\$ -
subtotal	\$ -	\$ -	\$ -	\$ (40,603)	\$ -	\$ -	\$ -
TOTAL	\$ 7,375,700	\$ 7,950,966	\$ 7,757,419	\$ 8,959,397	\$ 9,000,000	\$ 9,450,000	\$ 9,922,500

INTERNAL SERVICE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Medical Insurance Fund Finance Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
Beginning Fund Balance:	\$ (263,512)	\$ 2,449	\$ (39,373)	\$ (40,603)	\$ (40,603)	\$ (40,603)	\$ (40,603)
REVENUES BY CATEGORY							
Charges for Services	\$ 7,640,614	\$ 7,908,337	\$ 7,756,189	\$ 9,000,000	\$ 9,000,000	\$ 9,450,000	\$ 9,922,500
Investment Earnings	1,048	806	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL	\$ 7,641,662	\$ 7,909,143	\$ 7,756,189	\$ 9,000,000	\$ 9,000,000	\$ 9,450,000	\$ 9,922,500
EXPENDITURES BY USE							
Medical Premiums/Claims	\$ 7,375,700	\$ 7,950,966	\$ 7,757,419	\$ 9,000,000	\$ 9,000,000	\$ 9,450,000	\$ 9,922,500
Transfer to OPEB Fund	-	-	-	-	-	-	-
TOTAL	\$ 7,375,700	\$ 7,950,966	\$ 7,757,419	\$ 9,000,000	\$ 9,000,000	\$ 9,450,000	\$ 9,922,500
ACFR Rounding Adjustments	\$ (1)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 2,449	\$ (39,373)	\$ (40,603)	\$ (40,603)	\$ (40,603)	\$ (40,603)	\$ (40,603)
Changes in Fund Balance (actual/est.)	\$ 265,961	\$ (41,822)	\$ (1,230)	\$ -	\$ -	\$ -	\$ -

Notes:

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

FIDUCIARY FUND SUMMARIES

Fiduciary Fund Summaries

Overview

The *Fiduciary Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2024 budgets for the Other Post Employment Benefit (OPEB) Funds.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds utilize the accrual basis of accounting.

The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **Fund Summary**

This section provides a brief description of the Fund.

- **Statement of Budgetary Comparisons**

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

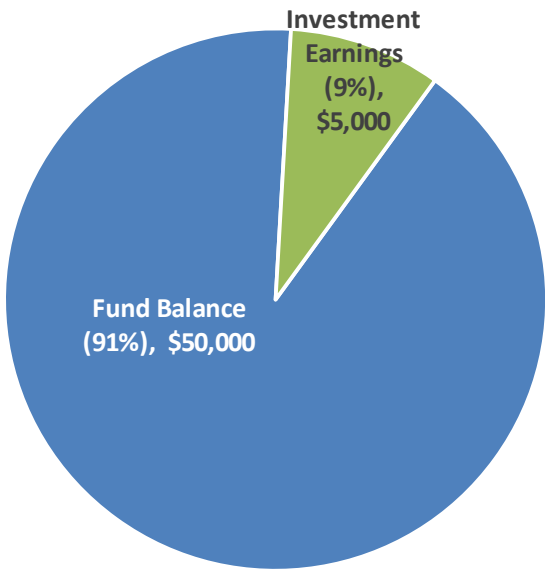
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2020-2024 as well as a forecast for fiscal years 2025-2026. Also included are changes in fund balance.

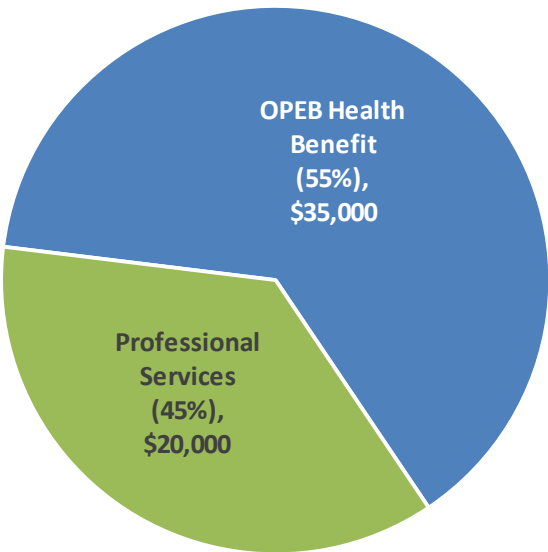
FIDUCIARY FUND SUMMARIES

Other Post Employment Benefit (OPEB) Health Benefit Fund Summary

FY 2024 Budget: \$55,000



Revenues by Source



Expenditures by Use

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

OPEB related funding for FY 2024 totals \$55,000 and is funded through anticipated investment earnings and the utilization of fund balance (existing resources). Specifically, the Actuarially Determined Contribution for 2024 is \$0; hence the utilization of fund balance to cover premium expenses in 2024.

FIDUCIARY FUND SUMMARIES

Statement of Budgetary Comparisons

OPEB Health Benefit Fund

Finance Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Investment Earnings	\$ 29,985	\$ 436,743	\$ (243,798)	\$ 10,500	\$ 5,000	\$ 10,000	\$ 10,000
Other							
OPEB Health Benefit Funding							
Employer Contribution	68,015	76,589	12,600	13,008	-	15,000	15,000
Fund Balance	-	-	-	191,645	50,000	-	-
TOTAL	\$ 98,000	\$ 513,332	\$ (231,198)	\$ 215,153	\$ 55,000	\$ 25,000	\$ 25,000
EXPENDITURES							
Maintenance & Operations:							
OPEB Health Benefit	\$ 21,875	\$ 34,792	\$ 33,214	\$ 13,008	\$ 35,000	\$ 15,000	\$ 15,000
Miscellaneous	8,076	8,753	13,730	26,400	20,000	10,000	10,000
<i>subtotal</i>	<i>\$ 29,951</i>	<i>\$ 43,545</i>	<i>\$ 46,944</i>	<i>\$ 39,408</i>	<i>\$ 55,000</i>	<i>\$ 25,000</i>	<i>\$ 25,000</i>
Non-Allocated							
Reserve	\$ -	\$ -	\$ -	\$ 175,745	\$ -	\$ -	\$ -
<i>subtotal</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 175,745</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL	\$ 29,951	\$ 43,545	\$ 46,944	\$ 215,153	\$ 55,000	\$ 25,000	\$ 25,000

FIDUCIARY FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

OPEB Health Benefit Fund Finance Department

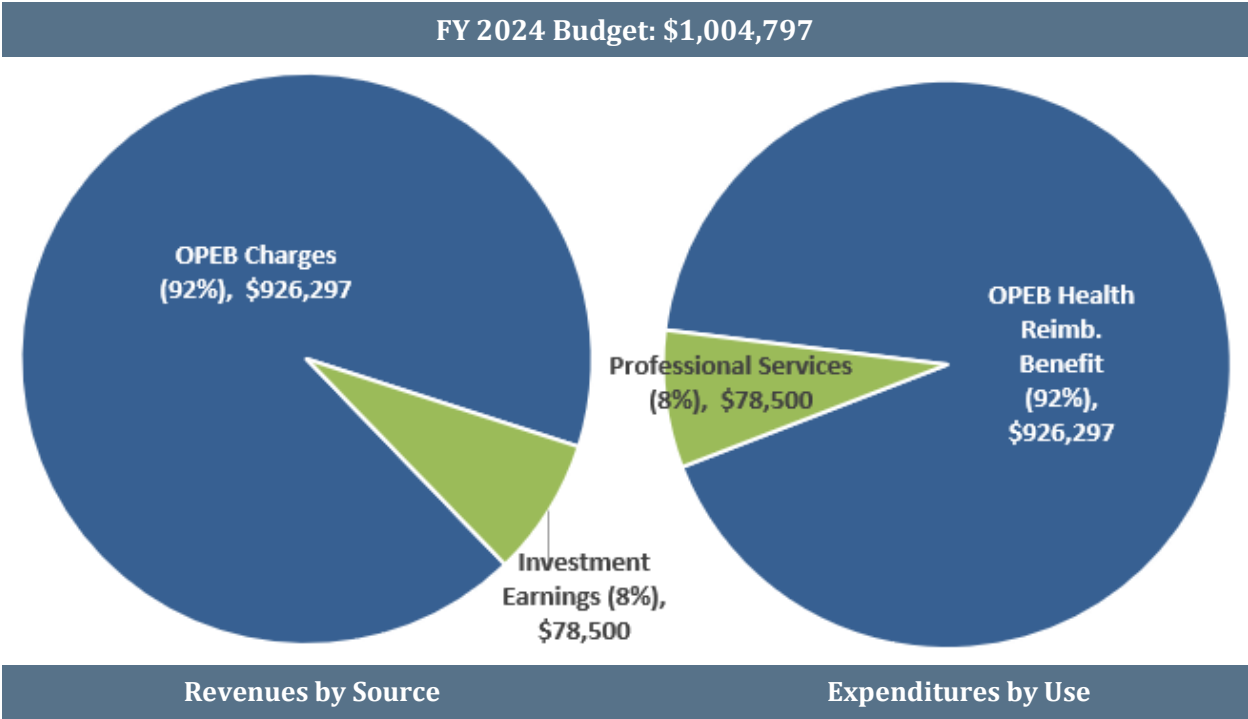
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
Beginning Fund Balance:	\$1,334,074	\$1,402,123	\$1,871,912	\$1,593,770	\$ 1,577,870	\$1,527,870	\$1,527,870
REVENUES BY CATEGORY							
OPEB Health Benefit Funding	\$ 68,015	\$ 76,589	\$ 12,600	\$ 13,008	\$ -	\$ 15,000	\$ 15,000
Investment Earnings	29,985	436,743	(243,798)	10,500	5,000	10,000	10,000
TOTAL	\$ 98,000	\$ 513,332	\$ (231,198)	\$ 23,508	\$ 5,000	\$ 25,000	\$ 25,000
EXPENDITURES BY USE							
OPEB Health Benefit	\$ 21,875	\$ 34,792	\$ 33,214	\$ 13,008	\$ 35,000	\$ 15,000	\$ 15,000
Miscellaneous (Professional Services)	8,076	8,753	13,730	26,400	20,000	10,000	10,000
TOTAL	\$ 29,951	\$ 43,545	\$ 46,944	\$ 39,408	\$ 55,000	\$ 25,000	\$ 25,000
ACFR Rounding Adjustments	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1)	\$1,402,123	\$1,871,912	\$1,593,770	\$1,577,870	\$ 1,527,870	\$1,527,870	\$1,527,870
Changes in Fund Balance (actual/est.)	\$ 68,049	\$ 469,789	\$ (278,142)	\$ (15,900)	\$ (50,000)	\$ -	\$ -

Notes:

- (1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/Reserve accounts. It should be noted that the fund balance figures represent funding for the OPEB Trust.

FIDUCIARY FUND SUMMARIES

Other Post Employment Benefit (OPEB) Health Reimbursement Fund Summary



Starting with Fiscal Year 2019, the city implemented a new post-employment healthcare benefit to assist our employees in funding one of their primary cost drivers during retirement, healthcare.

Costs for this benefit approximate 2.5% of payroll (\$926,297 citywide for FY 2024) and requires a minimum 15-year vesting (maximum benefit achieved at 25-years²⁰) which assists in not only recruitment, but also retention of our most valuable assets, our employees.

The figures above include the benefit enhancements funded as part of the FY 2024 Operating Initiatives.

²⁰ Credited years-of-service for current employees will count towards vesting (subject to a maximum of 15-years).

FIDUCIARY FUND SUMMARIES

Statement of Budgetary Comparisons

OPEB Health Reimbursement Fund Finance Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
REVENUES							
Investment Earnings	\$ 53,648	\$ 890,436	\$ (578,424)	\$ 47,673	\$ 78,500	\$ 80,855	\$ 83,281
Other							
OPEB Health Reimbursement Funding							
Employer Contribution	575,000	574,502	590,928	686,459	926,297	963,349	1,001,883
Transfer-In							
Medical Insurance Fund	-	-	-	-	-	-	-
Fund Balance	-	-	-	1,322,358	-	-	-
TOTAL	\$ 628,648	\$ 1,464,938	\$ 12,504	\$ 2,056,490	\$ 1,004,797	\$ 1,044,204	\$ 1,085,163
EXPENDITURES							
Maintenance & Operations:							
OPEB Reimbursement Benefit	\$ -	\$ 56,852	\$ 47,676	\$ 714,632	\$ 926,297	\$ 963,349	\$ 1,001,883
Miscellaneous	14,964	18,903	31,652	31,600	78,500	80,855	83,281
<i>subtotal</i>	<i>\$ 14,964</i>	<i>\$ 75,755</i>	<i>\$ 79,328</i>	<i>\$ 746,232</i>	<i>\$ 1,004,797</i>	<i>\$ 1,044,204</i>	<i>\$ 1,085,163</i>
Non-Allocated							
Reserve	\$ -	\$ -	\$ -	\$ 1,310,258	\$ -	\$ -	\$ -
<i>subtotal</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 1,310,258</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL	\$ 14,964	\$ 75,755	\$ 79,328	\$ 2,056,490	\$ 1,004,797	\$ 1,044,204	\$ 1,085,163

FIDUCIARY FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

OPEB Health Reimbursement Fund Finance Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Recommended Budget	FY 2025 Forecast	FY 2026 Forecast
Beginning Fund Balance:	\$2,089,848	\$2,703,533	\$4,092,716	\$4,025,890	\$4,013,790	\$4,013,790	\$4,013,790
REVENUES BY CATEGORY							
OPEB Health Reimb. Benefit Funding	\$575,000	\$574,502	\$590,928	\$686,459	\$926,297	\$963,349	\$1,001,883
Investment Earnings	53,648	890,436	(578,424)	47,673	78,500	80,855	83,281
Transfer-In from Medical Ins. Fund	-	-	-	-	-	-	-
TOTAL	\$628,648	\$1,464,938	\$12,504	\$734,132	\$1,004,797	\$1,044,204	\$1,085,163
EXPENDITURES BY USE							
OPEB Health Reimb. Benefit	\$-	\$56,852	\$47,676	\$714,632	\$926,297	\$963,349	\$1,001,883
Miscellaneous (Professional Services)	14,964	18,903	31,652	31,600	78,500	80,855	83,281
TOTAL	\$14,964	\$75,755	\$79,328	\$746,232	\$1,004,797	\$1,044,204	\$1,085,163
ACFR Rounding Adjustments	\$1	\$-	\$(1)	\$-	\$-	\$-	\$-
Ending Fund Balance: (1)	\$2,703,533	\$4,092,716	\$4,025,890	\$4,013,790	\$4,013,790	\$4,013,790	\$4,013,790
Changes in Fund Balance (actual/est.)	\$613,685	\$1,389,183	\$(66,826)	\$(12,100)	\$-	\$-	\$-

Notes:

- (1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/Reserve accounts. It should be noted that the fund balance figures represent funding for the OPEB Trust.

APPENDIX A (5-YEAR CAPITAL IMPROVEMENT PLAN)

Appendix A (5-Year Capital Improvement Plan)

Capital Improvement Plan

The City's five-year capital project improvement plan ("CIP") is included below. The CIP forecasts the city's total capital investment requests over the next five-year period and consolidates the projects by Department. These figures do not include the city's existing capital initiatives (i.e., initiatives funded prior to FY 2024).

Fiscal Year 2024 capital investment is being appropriated as part of the FY 2024 budget.

Fiscal Years 2025-2028 represent the capital planning portion of the CIP and do not constitute formal appropriations. The CIP, at its essence, is a fluid planning document and new projects will appear during its life while others are removed as they are no longer considered priorities. Priorities as presented in the capital planning portion of the CIP (2025-2028), is the maintenance of those investments previously approved by the City Council that form the foundation of our service delivery capabilities to our citizens and stakeholders (e.g., maintenance of traffic system, stormwater system, facilities, equipment, etc.).

FY 2024-2028 Capital Improvement Plan

May 22, 2023

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Sources						
General Fund (Annual Appropriation)	\$ 4,000,000	\$ 4,068,500	\$ 4,190,555	\$ 4,316,272	\$ 4,445,760	\$ 21,021,087
General Fund (Fund Balance)	10,547,818	10,306,969	9,024,889	8,211,682	7,846,667	45,938,025
	<u>\$ 14,547,818</u>	<u>\$ 14,375,469</u>	<u>\$ 13,215,444</u>	<u>\$ 12,527,954</u>	<u>\$ 12,292,427</u>	<u>\$ 66,959,112</u>
Other Funds (Interest Earnings)	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Other Funds (Fund Balance)	1,500,000	-	-	-	-	1,500,000
	<u>\$ 1,700,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 2,500,000</u>
Capital Lease						
Fleet Replacement: Fire Apparatus Replacements	\$ -	\$ 1,938,000	\$ -	\$ 742,000	\$ -	\$ 2,680,000
Fire Extrication Equipment Replacements	-	-	179,000	-	-	179,000
Heart Monitor & AEDs Replacements	-	-	660,000	-	-	660,000
Mobile (Vehicle) Radio Replacements	-	-	600,000	-	-	600,000
Grant/Contribution						
Milling and Resurfacing	625,000	650,000	675,000	700,000	730,000	3,380,000
Webb Bridge Park Dugout Expansion (AYBA to fund 50%)	11,500	-	-	-	-	11,500
North Point Pkwy Corridor	-	5,000,000	5,000,000	-	-	10,000,000
	<u>\$ 636,500</u>	<u>\$ 7,588,000</u>	<u>\$ 7,114,000</u>	<u>\$ 1,442,000</u>	<u>\$ 730,000</u>	<u>\$ 17,510,500</u>
Total Sources	<u>\$ 16,884,318</u>	<u>\$ 22,163,469</u>	<u>\$ 20,529,444</u>	<u>\$ 14,169,954</u>	<u>\$ 13,222,427</u>	<u>\$ 86,969,612</u>

APPENDIX A (5-YEAR CAPITAL IMPROVEMENT PLAN)

FY 2024-2028 Capital Improvement Plan

May 22, 2023

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Uses						
City Administration						
Council Chambers Security Upgrades	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Replacement of Retaining Wall in Resthaven Cemetery	16,000	-	-	-	-	16,000
	<u>\$ 41,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,000</u>
Community & Economic Development						
Fleet Replacement (Community Development)	\$ 40,000	\$ 85,000	\$ 80,000	\$ 84,000	\$ 86,000	\$ 375,000
North Point Infrastructure Framework Plan	200,000	-	-	-	-	200,000
* Design Services (Community Development)	61,200	62,400	63,600	64,900	-	252,100
Garden District Signage	12,700	-	-	-	-	12,700
* South Main District Gateway (design)	50,000	-	-	-	-	50,000
* Brookside Park Gateway (design)	75,000	-	-	-	-	75,000
* Brookside Parkway Road Diet- Phase 1 (design)	40,000	-	-	-	-	40,000
Operating Initiative - Land Development Inspector Supervisor (new position, +1 FTE) Equipment	45,000	-	-	-	-	45,000
* North Point Pkwy Corridor	-	5,000,000	5,000,000	-	-	10,000,000
	<u>\$ 523,900</u>	<u>\$ 5,147,400</u>	<u>\$ 5,143,600</u>	<u>\$ 148,900</u>	<u>\$ 86,000</u>	<u>\$ 11,049,800</u>
Information Technology						
Technology Replacements for City Departments	\$ 390,000	\$ 318,300	\$ 324,700	\$ 331,200	\$ 337,800	\$ 1,702,000
Wireless Access Points	50,000	50,000	-	-	-	100,000
Data Center Server Replacement	-	-	350,000	-	-	350,000
Citywide Network Devices Replacement	-	-	-	-	350,000	350,000
Data Center Auxiliary A/C Replacement	-	-	-	45,000	-	45,000
	<u>\$ 440,000</u>	<u>\$ 368,300</u>	<u>\$ 674,700</u>	<u>\$ 376,200</u>	<u>\$ 687,800</u>	<u>\$ 2,547,000</u>
Public Safety						
Fleet Replacement (Public Safety)	\$ 1,875,000	\$ 1,950,000	\$ 2,030,000	\$ 2,110,000	\$ 2,195,000	\$ 10,160,000
Fire Station Facility Assessments (remaining stations)	225,000	-	-	-	-	225,000
Operating Initiative - Real-Time Crime Center Staffing (new positions, +4 FTE) Equipment	128,900	-	-	-	-	128,900
Operating Initiative - Assistant Fire Marshal (new position, +1 FTE) Equipment	66,000	-	-	-	-	66,000
Fleet Replacement: Fire Apparatus Replacements	-	1,938,000	-	742,000	-	2,680,000
Fire Extrication Equipment Replacements	-	-	179,000	-	-	179,000
Heart Monitor & AEDs Replacements	-	-	660,000	-	-	660,000
Mobile (Vehicle) Radio Replacements	-	-	600,000	-	-	600,000
	<u>\$ 2,294,900</u>	<u>\$ 3,888,000</u>	<u>\$ 3,469,000</u>	<u>\$ 2,852,000</u>	<u>\$ 2,195,000</u>	<u>\$ 14,698,900</u>

APPENDIX A (5-YEAR CAPITAL IMPROVEMENT PLAN)

FY 2024-2028 Capital Improvement Plan

May 22, 2023

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Uses						
Public Works						
Milling and Resurfacing	\$ 3,745,000	\$ 3,895,000	\$ 4,050,000	\$ 4,210,000	\$ 4,380,000	\$ 20,280,000
Stormwater	4,000,000	4,160,000	4,330,000	4,500,000	4,680,000	21,670,000
Traffic Striping and Signage	250,000	260,000	275,000	285,000	295,000	1,365,000
Fleet Replacement: Tandem Dump Truck Replacement	190,000	-	200,000	-	-	390,000
Traffic Signal System Maintenance	100,000	105,000	110,000	115,000	120,000	550,000
Traffic Control Equipment	100,000	105,000	110,000	115,000	120,000	550,000
Traffic Responsive System Maintenance	100,000	105,000	110,000	115,000	120,000	550,000
HVAC Replacements	100,000	100,000	100,000	60,000	50,000	410,000
Roof Repairs/Replacements and Wall Restoration:						
* Public Works Headquarters	325,000	365,000	-	-	-	690,000
Roof Repairs/Replacements and Wall Restoration:						
* Park Facilities	195,000	470,000	-	-	-	665,000
Bridge Maintenance	200,000	210,000	220,000	225,000	235,000	1,090,000
Webb Bridge Park Sewer Connection	437,500	437,500	-	-	-	875,000
SR 9 Landscaping from Academy St. to Windward Parkway	350,000	575,000	575,000	-	-	1,500,000
* Tree Maintenance and Replacement	152,000	160,000	165,000	175,000	-	652,000
Winter Weather Equipment	65,000	-	-	-	-	65,000
* Parking Garage Maintenance	25,000	250,000	50,000	50,000	-	375,000
* Streetlight Maintenance	80,000	85,000	90,000	90,000	-	345,000
* Design Services (Public Works)	75,000	76,500	78,000	79,600	-	309,100
	<u>\$ 10,489,500</u>	<u>\$ 11,359,000</u>	<u>\$ 10,463,000</u>	<u>\$ 10,019,600</u>	<u>\$ 10,000,000</u>	<u>\$ 52,331,100</u>
Recreation, Parks & Cultural Services						
Park Repairs/Improvements	\$ 50,000	\$ 160,000	\$ 165,000	\$ 170,000	\$ 180,000	\$ 725,000
* Playground Equipment Replacement	250,000	150,000	150,000	150,000	-	700,000
* Greenway Improvements/Repairs	260,100	275,000	285,000	-	-	820,100
* Park Trail Maintenance	200,000	-	-	-	-	200,000
* Tree Removal in Parks	200,000	-	-	-	-	200,000
* Synthetic Turf Field Replacement	500,000	-	-	-	-	500,000
City of Alpharetta Arts & Culture Master Plan	30,000	-	-	-	-	30,000
* Park Equipment Replacement	153,000	147,000	45,000	35,000	-	380,000
* Athletic Court Resurfacing	100,000	-	-	120,000	-	220,000
Fountain Maintenance	50,000	55,000	55,000	60,000	-	220,000
Landscaping Upgrades to Activity Centers	40,000	-	-	-	-	40,000
Webb Bridge Park Dugout Expansion (AYBA to fund 50%)	23,000	-	-	-	-	23,000
Alpharetta Public Arts Initiative - Outdoor On-Loan Sculpture Exhibit	55,000	55,000	55,000	55,000	55,000	275,000
	<u>\$ 1,911,100</u>	<u>\$ 842,000</u>	<u>\$ 755,000</u>	<u>\$ 590,000</u>	<u>\$ 235,000</u>	<u>\$ 4,333,100</u>
Total Uses	\$ 15,700,400	\$ 21,604,700	\$ 20,505,300	\$ 13,986,700	\$ 13,203,800	\$ 85,000,900
Non-Allocated (Sources-Uses)	\$ 1,183,918	\$ 558,769	\$ 24,144	\$ 183,254	\$ 18,627	\$ 1,968,712
Total Uses + Non-Allocated	\$ 16,884,318	\$ 22,163,469	\$ 20,529,444	\$ 14,169,954	\$ 13,222,427	\$ 86,969,612

* Represents capital requests that are included within both the CIP and the Unfunded Project Listing.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

Appendix B (Financial Management Policies)

The *Financial Management Policies* section is intended to provide readers with a sampling of the city's financial management policy program. Due to size constraints, several of the city's larger policies have been excluded. First and foremost is the city's procurement policy which guides the purchasing of goods/services of the highest quality at the most reasonable cost through ensuring fair and open competition. Details of the city's procurement policy as well as any of the policies contained within our financial management policy program can be obtained from the city's Finance Department²¹.

Section I: General Budget Policies

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. Budget policy guides this process. Budget policy also directs the city's financial health and stability. Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia's local governments. The information below provides an outline of the city's application of those laws.

The city's goal is to adopt operating budgets where current revenues equal anticipated expenditures. All departments supported by the resources of this city must function within the limits of the financial resources identified or available specifically to them. A balance must be struck between revenues and expenditures, so the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years.

A. Scope

This policy applies to all budgeted funds, which are the responsibility, and under the management of the City of Alpharetta and its Department of Finance.

B. Financing Current Costs

Current costs shall be financed with current revenues, including the use of authorized fund balances. The city shall avoid balancing current expenditures through the obligation of future year's resources. The city shall strive to avoid short-term borrowing to meet cash flow requirements. However, the city may enter short-term borrowings should a critical need arise.

²¹ City of Alpharetta – Finance Department: 2 Park Plaza, Alpharetta, Georgia 30009. Phone (678) 297-6094. Fax (678) 297-6063.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

C. Budget Objective by Fund Type

The following budget objectives are established for the different funds the city uses:

- General Fund – The annual budget for the General Fund shall provide for general government operations of the city and maintain working capital necessary for the city’s financial health and stability;
- Special Revenue Fund(s) – The city adopts annual budgets for each special revenue fund that demonstrates that any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (e.g., Emergency 911 Fund, Impact Fee Fund, etc.);
- Capital Project Fund(s) – The city adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council;
- Debt Service Fund(s) – The city adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus current years projected revenues shall be enough to meet all annual debt service requirements; and
- Proprietary Fund(s) - Although generally accepted accounting principles (GAAP) or Georgia statutes do not require the city to adopt budgets for enterprise funds, the city does adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The city uses a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible. Also, the city adopts annual budgets for its Internal Service Funds.

Additionally, the city classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are necessary to continue the daily operations of the city. The General Fund will always be an operating fund. Other examples of operating funds are the Emergency 911 Fund and the Solid Waste Fund. Non-operating funds are those funds that do not include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are not critical to the daily operations of the city. Examples of non-operating funds are the Hotel/Motel Fund, Impact Fee Fund, and the Drug Enforcement Agency Fund.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

Section II: Operating Budget Policies

The operating budget shall be prepared on an annual basis and include those funds detailed in Section I that are subject to annual appropriation (all funds excluding the Capital Project Funds and the Fiduciary Fund). Prior year budget appropriations and prior year actual expenditures will be provided as reference data, with the current year appropriation and two years projection of expenditures. At a minimum, the city shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with O.C.G.A. 36-81-3.

The annual proposed budget should be submitted to the governing authority while being held by the Department of Finance for public review/inspection in accordance with O.C.G.A. 36-81-3. Public meetings will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document. (O.C.G.A. 36-81-5 and 36-81-6).

A. Departmental Appropriations

The budget shall be developed based upon “line-item” expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, contractual services, supplies, equipment, etc. within each department. At a minimum, each department’s appropriation in each fund shall be detailed within the budget document. (O.C.G.A. 36-81-3 and 36-81-5).

B. Performance Budget

In addition to requesting expenditures by line item, the budget document shall include “performance” budget information. A performance budget provides information of each of the departments’ goals and objectives to be accomplished in the upcoming budget year. Goals and objectives should be SMART – Specific, Measurable, Achievable, Relevant, and Timed. Ultimately, the goals and objectives should result in efficiency/effectiveness improvements.

A performance budget also utilizes “Service Efforts and Accomplishments” which measure services rendered and department efficiency/effectiveness on a historical basis and project targets of the indicators for the upcoming budget year. The city shall strive to minimize and reduce, if possible, staffing levels required to accomplish its service delivery.

C. Budget Preparation Categories

Each department shall submit budget requests separately for:

- Current services - A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

that is currently being provided. The current services budget will include replacement capital equipment; and

- Expanded services - An expanded services budget includes funding requests associated with new services, additional personnel or new capital projects/equipment.

D. Balanced Budget

The budget shall be balanced for each budgeted fund. Total anticipated revenues plus that portion of fund balance in excess of authorized reserves (see operating budget policy H below) designated as a budget-funding source shall equal total estimated expenditures for each fund.

E. Basis of Budgeting

Neither GAAP nor Georgia statutes address a required budgetary basis of budgeting; the city adopts budgets in conformity with GAAP for all budgeted funds. All governmental funds use the modified accrual basis of accounting and proprietary fund budgets use the accrual basis of accounting.

F. Level of Budget Adoption and Control

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund. See policy K below for amending the budget.

G. Budget Stabilization Resources

The city shall establish a fund balance reserve in all operating funds (defined in Section I of this policy) for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount, which represents no less than two (2) months of operating and debt expenditures²².

H. Utilization of Prior Year's Fund Balance

If necessary, the city may use fund balance in excess of the reserve for working capital (see operating budget policy G above) as a funding source for that fund's budget. The amount of unreserved fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for

²² This equates to approximately 16%. In keeping with the strong financial management practices that allowed Alpharetta to become one of the few cities in the country with a AAA credit rating (highest available), the city currently maintains a Fund Balance Designation of 25%.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

working capital, equal to two (2) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget.

I. Appropriation Lapses at Year End

All operating budget appropriations (including encumbered appropriations) shall lapse at the end of a fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year appropriation.

J. Budget Control Reports

The city shall maintain a system of budgetary control reports to assure adherence to the budget. The city will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

K. Authorization of Budget Adjustments and Amendments

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The City Council must approve all increases in total departmental appropriations, increases in the personal services budgets (i.e., moving salary or employee benefit budget to other line items), and increases in the number of authorized positions (full and part-time).

Department heads must submit budget amendment requests transferring appropriations from one line-item to another, other than those prohibited above, and obtain approval by the Director of Finance and the City Administrator. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs.

At the mid-point of each year, any necessary budgetary appropriations, including budgets for any projects authorized but not funded during the year, shall be appropriated through a supplementary budget ordinance. This mid-point adjustment is limited to requesting additional resources. Such supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared (O.C.G.A. 38-81-3).

L. Contingency

The city shall establish an appropriated contingency of one percent of the total annual expenditure appropriation in all operating funds (defined in Section I of this policy) in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the city's operations which could not have been reasonably anticipated at the time the budget was prepared. Non-operating funds

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

(defined in Section I of this policy) shall not require a contingency reserve appropriation.

This contingency reserve appropriation will be a separate line item within the budget. This amount shall be subject to annual appropriation. The approval of the Mayor and the City Administrator is required before this appropriation can be expended. If approved, the Finance Department will transfer the appropriation from the contingency line item to the applicable line item(s) with the applicable department's budget.

M. Maintenance and Replacement of Capital Equipment

The City Council will give budget priority to requests that provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.

N. Contributions

Unless authorized by City Council, outside contributions to programs operated by city departments shall be subject to the city's accounting and budgetary policies. The city welcomes both unrestricted and restricted contributions compatible with the city's programs and objectives. The Finance Director is authorized via the annual budget ordinance to amend the budget to reflect donation and/or contribution revenues and expenditures upon documented approval by the director of the benefitting department and the actual receipt of the donation and/or contribution.

O. Administrative Service Fee/Cost Allocation

Whenever possible, the city may assess an administrative service fee from the General Fund to any other fund, based upon documentation and/or an outside independent study. This assessment will be based upon a percentage of the operating revenues, or services provided to the fund and shall be used to reimburse the General Fund for the administrative and support services provided to the assessed fund.

Section III: Cash-flow Budget Policies

For analysis and internal management purposes, the city shall prepare an annual cash flow budget in conjunction with the Operating Budget. The purpose of this document will be to provide the necessary guidelines to ensure that cash will be available to pay budget costs on a timely basis.

A. Budget Allotments

Budget allocations (i.e., budget allotments) are used in the operating budget, when needed to manage cash flows. The annual appropriation may be divided into segments in order to ensure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

the periods in which the revenues will be collected, and thereby providing for available resources to pay obligations.

Section IV: Capital Project Improvement Plan Policies

The city will prepare a ten-year capital project improvement plan (CIP) which they will update annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than three years with an estimated total cost of \$25,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, land acquisitions, and vehicles.

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

A. Project Length Budget

The CIP budget shall be developed based upon defined projects approved by the Mayor and City Council. Budget appropriation shall include the complete project costs with contingency amounts as appropriate and if available. (O.C.G.A. 36-81-3)

B. Budget Preparation

Each department, in conjunction with the Mayor and City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. These needed projects will provide a method of tracking and planning for future needs of the city. Every effort will be made to identify those projects committed by the City Council through legislative action.

The graphic to the right depicts the dashboard for our CIP tracking software that is updated annually by departments during the budget process and serves as the foundation of the city's 10-Year CIP.



APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

C. Budget Control Reports

The city shall maintain a system of budgetary control reports to assure adherence to the budget. The city will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

The graphic to the right depicts the city's monthly CIP financial management report. Project information is segmented by department and provides life-to-date financial information.

CITY OF ALPHARETTA Financial Management Reports Capital Project Funds General Capital Project Fund Detail (Fund 301 - life-to-date for active projects) As of April 30, 2022									
Account #	Project	Project Snapshot (FY2011 - FY2021)		FY 2022					
		Total Project Authorization	Prior Year Actual	Original Appropriation	Adjustments / Transfers	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Public Safety									
3011100-542000	C1202 FLEET REPLACEMENT	\$ 6,541,833	\$ 1,848,129	\$ 305,000	\$ 350,784	\$ 655,784	\$ 288,680	\$ 288,178	\$ 140,959
3011100-541100	C1202 PS ROOF REPAIR	329,899	425,436	-	863,784	863,784	478,754	-	26,000
3011100-541100	C1315 CARPAC MONITOR REPLACEMENT	272,495	-	-	872,485	872,485	548,363	29,121	0
3011100-541100	C1401 PS EQUIPMENT REPLACEMENT	1,250,524	1,051,203	211,000	(11,278)	199,722	71,853	45,989	87,213
3011100-541100	C1705 RAPIDC IMPROVEMENTS	492,531	173,859	-	318,526	318,526	-	102,143	216,663
3011100-541000	C0952 SECURITY SYSTEM REPAIRS	132,810	109,718	-	22,792	22,792	19,767	-	3,025
3011100-541000	C0955 LICENSE PLATE READER PROGRAM	20,000	-	-	20,000	20,000	-	-	20,000
3011100-542000	C2008 RAPID RESCUE TRUCK	75,400	-	75,400	-	75,400	75,400	-	-
3011100-541000	C0987 LICENSE DEVICES	178,000	-	178,000	-	178,000	162,310	-	15,690
3011100-541000	C0931 EXTRACTION EQUIPMENT	154,189	-	-	154,189	154,189	-	154,189	0
3011100-541000	C0931 EXTRACTION EQUIPMENT (LEASE PRINCIPAL)	31,034	-	-	31,034	31,034	-	-	31,034
3011100-541000	C0931 EXTRACTION EQUIPMENT (LEASE INTEREST)	764	-	-	764	764	-	-	764
3011100-541000	C2235 CRABAPPLE TRAINING FACILITY	-	-	-	43,872	43,872	9,360	29,844	7,666
Subtotal		\$ 787,400	\$ 2,647,251	\$ 2,814,601	\$ 1,624,138	\$ 1,624,138	\$ 854,491	\$ 854,491	\$ 546,942
Public Works									
3014100-541410	C0541 TRAFFIC SIGNAL INTERCONNECT	\$ 279,780	\$ 284,487	\$ -	\$ 16,213	\$ 16,213	\$ 10,877	\$ -	\$ 4,796
3014100-541000	C0910 TREE REPLACEMENT FUND	1,626,301	846,989	-	679,302	679,302	418,063	289,622	4,617
3014100-541000	C1008 CEMETERY AUTHORITY MAINTENANCE	474,399	164,957	-	289,442	289,442	17,095	17,100	285,222
3014100-541410	C1207 BRIDGE MAINTENANCE	486,213	45,854	100,000	289,409	419,809	310,360	31,339	97,860
3014100-541410	C1515 STORMWATER DISPOSAL	1,786,688	1,520,864	200,000	75,734	275,734	185,668	61,233	58,846
3014100-541410	C1217 TRAFFIC CALMING & INTERSECTION IMP	453,584	325,452	75,000	50,102	125,102	79,811	42,788	2,502
3014100-541410	C1218 TRAFFIC SIGNAL SYSTEM	759,297	557,428	100,000	48,729	148,729	48,133	73,674	27,721
3014100-541410	C1219 MILLING AND RESURFACING	25,124,873	25,429,711	1,224,000	646,362	1,177,662	96,181	1,185,143	496,664
3014100-541410	C1205 TRAFFIC CONTROL EQUIPMENT	937,431	767,637	100,000	19,564	119,564	90,805	24,363	4,757
3014100-541410	C1021 DESIGN SERVICES	869,399	745,713	75,000	47,364	122,364	43,487	4,303	74,644
3014100-542000	C1202 FLEET REPLACEMENT	1,423,438	1,389,452	200,000	-	200,000	21,000	198,789	1,161
3014100-541000	C1229 FACILITY ROOF REPLACEMENT	-	-	210,000	(210,000)	-	-	-	-
3014100-541000	C1302 TREE PLANTING & LANDSCAPING IMP	1,102,770	796,961	265,000	60,609	325,609	14,738	293,841	81,128
Financial Management Report Page 18 of 49									

D. Authorization of Budget Adjustments and Amendments

Department heads must submit budget amendment requests, transferring appropriations from one line-item to another within the same project. The Director of Finance and the City Administrator shall review and approve all requests for budget adjustments. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs. The de-obligation of budget dollars to a specific project will only occur after the completion of the project or when a project was identified, and budget and funding is no longer necessary.

E. Appropriations at Year End

Capital project appropriations shall carry forward to the subsequent budget period an equal amount of any encumbrances/purchase orders issued as of the close of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year carry-over appropriation. Any remaining appropriation available by project at year-end must be re-appropriated.

F. Contingency

The city shall include an appropriated contingency of three percent of the total annual expenditure appropriation in the Capital Project Fund in order to accommodate expenditures that may not have been expected during the duration of a capital project. Expenditure of contingency funds shall only be authorized in accordance with the

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city's Change Order Policy. Any contingency budgets shall be subject to annual appropriation.

Section V: Revenue Administration Policies

The city levies, collects, and records certain taxes, license and permit fees, intergovernmental revenues, charges for service, investment income, fines and forfeitures, and other miscellaneous revenues and financing sources. This policy provides direction in the application, acceptance, and administration of revenues the city receives.

A. Diversification and Stability

All revenues have specific characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on the tax and ratepayers. A diversity of revenue sources can improve a city's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services.

The city shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns. The city will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.

B. Conservative Revenue Estimates

As part of the annual budget process, an objective analytical process will estimate revenues realistically and prudently. The city will estimate revenues of a volatile nature conservatively.

C. User Based Fees and Charges (Exchange Revenue)

The level of user fee cost recovery should consider the *community-wide* versus *special service* nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

The city will strive to keep the revenue system simple that will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay. The city will avoid nuisance taxes, fees, or charges as revenue sources.

The city's revenue system will strive to maintain equity in its structure. That is, the city will seek to minimize or eliminate all forms for subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances (e.g., senior citizen partial tax abatement).

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Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. The Finance Department shall forward any proposed changes to the City Council for approval.

For services associated with a user fee or charge, a fee shall offset the costs of that service, where possible. Costs of services include direct and indirect costs such as operating and maintenance costs, administrative costs, and charges for the use of capital (e.g., depreciation and/or debt service).

D. Alternative Revenue Sources

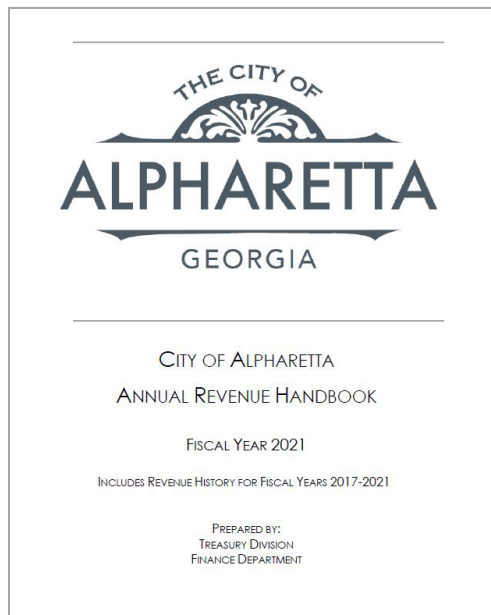
The city shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

E. Revenue Collection

The city will follow an aggressive policy of collecting revenues, consistent with state and federal laws. This policy includes charging of penalties and interest, revoking city licenses, and providing for the transferring and assignment of tax executions.

F. Rates and Charges

The City Council shall approve all revenue rates, charges, and processes in association with receipted funds that are deposited by the city, in accordance with the Code of Ordinances.



G. Revenue Handbook

The revenue handbook is updated annually as part of the budget process. This information contained therein is utilized to adjust fees and user charges. The handbook includes (at a minimum) the following information:

- Revenue Source
- Legal Authorization
- Method of Collection
- Department responsible for collection
- Rate or charge history
- Total revenue history

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Section VI: Capital Asset Policies

A. Introduction

The Capital Asset Policy is designed to provide a comprehensive description of the capital asset and property systems of the City of Alpharetta. The primary purpose of the policies is to provide for consistent and uniform accounting of capital asset transactions throughout the city; guidelines for physical control and accountability of capital assets; and guidelines for disposal and depreciation of capital assets.

B. Definitions

- Asset Acquisition: There are various methods by which the city acquires assets. These methods include, but are not limited to purchase, donation, lease/purchase, trade-in, forfeiture, condemnation, internal/external construction, transfers from other governments, or any other method which transfers title of any property to the city.
 - *Leased Assets*: The city capitalizes assets, acquired under capital lease, provided they meet the capitalization threshold, and a buy-out option is included in the lease agreement. The capital lease must meet accounting standards for capitalization purposes. For capital leases, where the title of the asset will ultimately be transferred to the city, the asset will be capitalized at the net present value of future minimum lease payments. The city does not capitalize assets they acquired under operating leases.
 - *Gifts/Donations*: The city capitalizes all equipment acquired through donations at fair market value on the date of the transaction, provided such gift or donation meets the capitalization threshold of this policy. If the equipment is new and the donor can furnish an invoice, the invoice would determine the fair market value. If the equipment is used or no information is available regarding the cost of new equipment on date of acquisition, an appraisal will be conducted to establish the capitalization amount.
- Property: Property is divided into several classes including:
 - *Real property*: Land and whatever is attached to the land that cannot be readily removed, such as buildings and permanent improvements to the land. Infrastructure is included within this classification.
 - *Personal property*: Property that is movable and further classified as tangible and intangible.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

- o *Tangible personal property*: Property that is moveable such as furniture, machinery, automobiles, or works of art.
 - o *Intangible personal property*: The right of ownership in property such as bonds, notes, contracts, computer software, programs, and proprietary assets that are created or purchased and owned by the city.
- Capital Asset: Any real or personal property acquired by the city which has an estimated useful life of three (3) or more years with an acquisition value of \$5,000 or more. This includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in the operations of the government.
- Asset Capitalization Amount: The city will capitalize purchased assets at acquisition cost plus costs incurred in preparing the asset for use. The city will recognize acquisition costs based on individual unit prices.
- Generally Accepted Accounting Principles (GAAP) Reporting: All assets capitalized under this policy shall be included in the financial statements issued by the city and in the annual external audit.
- Gifts/Donations: Gifts and donations are capitalized at fair market value on the date donated, if the value of the asset meets the threshold levels.

B. Classification Categories

- Land: The city will capitalize all costs incurred to acquire land (without regard to a dollar threshold) and to place it in use. The acquisition costs of land should include: (1) the purchase price; (2) ancillary charges; (3) the assumption of any liens or mortgages on the property; and (4) improvements made to the land that are permanent in nature. Examples of ancillary charges to be included in the capitalization costs are legal and title fees, closing costs, appraisal and negotiation fees, surveying fees, site preparation fees, demolition costs, architect and accounting fees, insurance premiums during construction phase, and transportation charges.
- Land Improvements: The city classifies improvements to land with limited lives, such as fences, parking lots, and walkways as land improvements.
- Buildings: If the city purchases a building, the capitalized cost should include the purchase price and other incidental expenses incurred at the time of acquisition. If the building is constructed, the capitalized cost should include material, labor, supervision, and overhead, or the contract price, including

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

costs such as: permits and licenses, architectural and engineering fees, insurance, title costs, and interest incurred on tax exempt debt (the latter is applicable to enterprise funds only).

- **Building Improvements:** The city capitalizes costs of improvements to a building if the following criteria are met: (1) the expenditures increase the service potential of the building and (2) the total improvement costs, including the contract price, engineering, architectural, and attorney's fees, etc., meet the capitalization threshold of this policy.

Items considered as improvements include ramps, fire escapes, truck doors or other appurtenances; modifications to comply with fire, health, or safety codes; conversion of unusable to useable floor space, upgrade of the space.

Repairs to a building are not considered an improvement unless it extends the useful life of the structure or increases the value of the structure (i.e., a betterment). The city considers ordinary repairs as operating costs.

- **Construction in Progress:** Construction in progress includes accumulation of on-going project costs that increase the value or life of the asset. Upon project completion, the construction account in progress will be closed out and costs will be capitalized into the appropriate asset category (infrastructure, land improvement, building).
- **Moveable Equipment:** Expenditures for individual items or pieces of equipment meeting the capitalization threshold shall be capitalized, consistent with the designations of personal property, both tangible and intangible outlined above.
- **Infrastructure:** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets shall be capitalized based on the capitalization threshold requirement of this policy. Examples of infrastructure include roads, bridges, drainage systems, sidewalks, etc.

C. Annual Inventory

Annually, an asset listing is sent to each department for their verification of the existence of their department's capital assets. The department should identify any assets they have which are not included on the asset listing. Also, the department should identify any missing assets. The Finance Department will investigate any missing items with the assistance of the department. Significant unaccounted losses of assets will be brought to the attention of the Finance Director and/or the City Administrator for further actions. The Finance Department, with the cooperation of

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

the department, may make an annual physical inventory to verify the accuracy of inventory records.

D. Transfer or Disposal of Assets

All capital assets are the property of the city. They may not be donated, discarded or transferred to another owner without the Finance Department's direct authorization. Departments should send all surplus assets to the Finance Department for disposition. Transfer or disposal of vehicles must be coordinated with Fleet Services.

The disposition of capital assets the city purchased with Federal grant must follow Federal Guidelines. The guidelines of the specific grant, or Federal general guidelines, will dictate the duration of time that the asset must remain property of the city. The guidelines also will indicate the disposition of the proceeds of from the sale of the asset.

All sales by the city of real property or personal property with an assigned value of more than \$500 must be offered for purchase, either by sealed bids or by auction to the highest bidder. Notice of the sale must be published once in the official newspaper of the city or in a newspaper of general circulation in the city. The legal notice must appear not less than 15 days or more than 60 days prior to the date of the sale. The notice must contain a brief description of the property and the conditions of the sale. If the sale is by sealed bid, the bids shall be opened in public at the time and place stated in the legal notice. The bids shall be kept available for public inspection for 60 days. The city may reject any and all bids or cancel a proposed sale. Property with an estimated value of less than \$500 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement and without acceptance of bids. The city has the power to estimate the value of the property being sold.

E. Depreciation

The city records depreciation for its capital assets monthly. Depreciation is calculated using the straight-line method with no estimated salvage values. For purchased capital assets, the city uses the invoice date as the in-service date.

F. Estimated Useful Life

For purposes of depreciation, each asset is assigned an estimated useful life. Useful lives are based upon the category of assets. The life of the asset begins when it is put into service, which is recognized as the invoice date. The estimated lives shall be based upon those recommended by the Governmental Accounting Standards Board, the Government Finance Officers Association, and the city's experience.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

G. Asset and Inventory Control Responsibility

It is the responsibility of the Finance Department to establish and maintain an accurate accounting of capital assets, and to design and implement operating procedures for activities required as a result of this policy. It shall be the responsibility of all city departments to cooperate in the capitalization process and to perform the annual inventory.

Section VII: Non-Capital Operating Inventory Policies

The primary purpose of the Non-Capital Inventory Policy is to provide:

- Consistent and uniform tracking of assets which are not capitalized under the Capital Asset policy;
- Guidelines for physical control and accountability of items which should be inventoried and tracked based upon purpose; and
- Guidelines for disposal and yearly reporting of inventoried, non-capital assets.

A. Acquisition

Operating Inventory Acquisition: There are various methods by which the city acquires operating inventories. The acquisition means may require different methods to identify inventories. The city acquires inventories in the following ways:

- New Purchases
- Donations
- Transfer from Other Departments
- City Surplus
- Lease Purchase
- Internal/External Construction

B. Inventory

Operating Inventory Criteria: The city will track inventories when one of the following criteria is met:

- Goods or supplies are purchased with use scheduled for a future date. Examples of this type of inventory include water meters purchased for future installation or bulk paper purchased with the intent to distribute to departments when previous stock has been depleted; or
- The operating inventory is such that for non-financial related reasons, the tracking of the item(s) is beneficial to the safekeeping of governmental

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

property. Examples of this type of inventory include firearms or official uniforms. Further, specialized tools and equipment may be determined applicable to this policy.

C. Classification Categories

All inventories shall be classified and reported in compliance with Generally Accepted Accounting Principles (GAAP). Classifications and categories shall be compliant with the Georgia Department of Community Affairs chart of accounts.

D. Annual Inventory

Annually, an inventory listing shall be sent from all departments to the Department of Finance for verification of the existence of their department's non-capitalized assets. The department should identify any inventories that their department has that are not included on the capitalized asset listing. Also, the department should identify any missing items from inventory. The Department of Finance will investigate any missing items with the assistance of the department. Significant unaccounted losses of assets will be brought to the attention of the Finance Director and/or the City Administrator for further actions. The Department of Finance, with the cooperation of the department, may make an annual physical inventory to verify the accuracy of inventory records.

E. Transfer or Disposal of Assets

All inventory assets are the property of the city. They may not be donated, discarded, transferred, or consumed to/by another department without the Finance Department's notification. Departments should notify Finance for assistance in the disposal of all surplus inventories. Disposal of inventories to surplus is accomplished by completing the "*Inventory/Transfer*" form and indicating that the asset is being transferred to surplus.

All sales by the city of real property or personal property with an assigned value of more than \$500 must be offered for purchase, either by sealed bids or by auction, to the highest bidder. Notice of the sale must be published once in the official newspaper of the city or in a newspaper of general circulation in the city. The legal notice must appear not less than 15 days or more than 60 days prior to the date of the sale. The notice must contain a description of the property and the conditions of the sale. If the sale is by sealed bid, the bids shall be opened in public at the time and place stated in the legal notice. The bids shall be kept available for public inspection for 60 days. The city may reject any and all bids or cancel a proposed sale.

Property with an estimated value of less than \$500 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

and without acceptance of bids. The city has the power to estimate the value of the property being sold.

Section VIII: Accounting, Auditing and Financial Reporting Policies

Section I: Accounting

The city shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. In addition, such practices shall provide city officials with the necessary resources in order to make sound financial decisions.

A. Scope

This policy applies to all accounting records that are the responsibility and under the management of the city's Department of Finance

B. Generally Accepted Accounting Principles (GAAP)

The city will establish and maintain a high standard of accounting practices. Accounting standards will conform to generally accepted accounting principles of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The city will also follow the Financial Accounting Standards Board's pronouncements, as applicable.

C. Fund Structure

The city will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The city will adhere to the mandatory fund structure included in the Georgia Department of Community Affairs' (DCA) chart of accounts (see below). Funds shall be classified in conformity with GAAP. Further, all funds shall be reported within the annual financial statements.

D. Chart of Accounts

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting act in 1997 (House Bill 491). This law requires the DCA to prepare and issue a standardized chart of accounts for Georgia governments. It shall be the policy of the city to implement and utilize the account classifications as the chart of accounts prescribes.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

Section II: Auditing

Georgia Law on Local Government Audits, O.C.G.A. Section 36-81-7, requires an independent annual audit for the city. The annual independent audit shall be conducted in accordance with generally accepted auditing standards (GAAS) and generally accepted governmental auditing standards (GAGAS). In addition, the city shall comply with the requirements of the General Accounting Office (GAO) and the Office of Management and Budget (OMB) when audits are conducted relating to federal funding consistent with the 1996 (and any future) amendments to the Single Audit Act.

A. Scope

This policy applies to all funds that are the responsibility and under the management of the City of Alpharetta and its Department of Finance.

B. Auditor Qualifications

A properly licensed Georgia independent public accounting firm shall conduct the audit.

C. Choosing the Audit Firm

Every three to five years, the city will issue a request for proposal to choose an audit firm for a period of three years with two one-year options. The city will request two proposals from qualified public accounting firms. One proposal shall contain the firm's costs and a second will contain the firm's qualifications. The cost proposals shall only be opened after three qualified firms are determined. When awarding the contract for the independent audit, not less than 70% of the decision will be based upon technical qualifications rather than cost.

D. Auditing Agreement

The agreement between the independent auditor and the city shall be in the form of a written contract or an engagement letter. The contract or engagement letter shall include the request for proposal as an appendix to the written document and all issues addressed in the request for proposal shall be required as part of the contract or engagement letter.

E. Internal Audit

The city shall develop and maintain a strong internal audit function whereby applying financial practices and policies to transactions. The city shall develop accounting practices and procedures which will be documented for use in internal control evaluation.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

F. Malfeasance and Embezzlement

Any employee will be prosecuted to the extent of the law in any instance where the employee is proven to have committed an illegal act such as theft.

Section III: Financial Reporting Policies

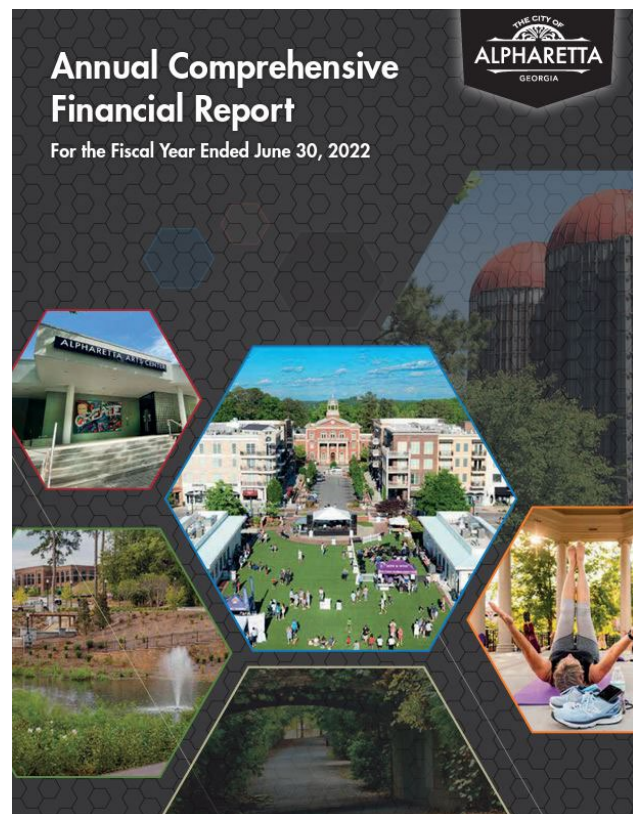
The Department of Finance shall develop and maintain an ongoing system of financial reporting to meet the information needs of the government, authorities, and regulatory agencies. In addition, the City Administrator, Mayor, Council, Department Heads, and the public shall have access to reports to allow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

A. Annual Comprehensive Financial Report (ACFR)²³

In conjunction with the annual independent audit, the city shall prepare and publish an Annual Comprehensive Financial Report (ACFR). The city shall prepare the ACFR in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements.

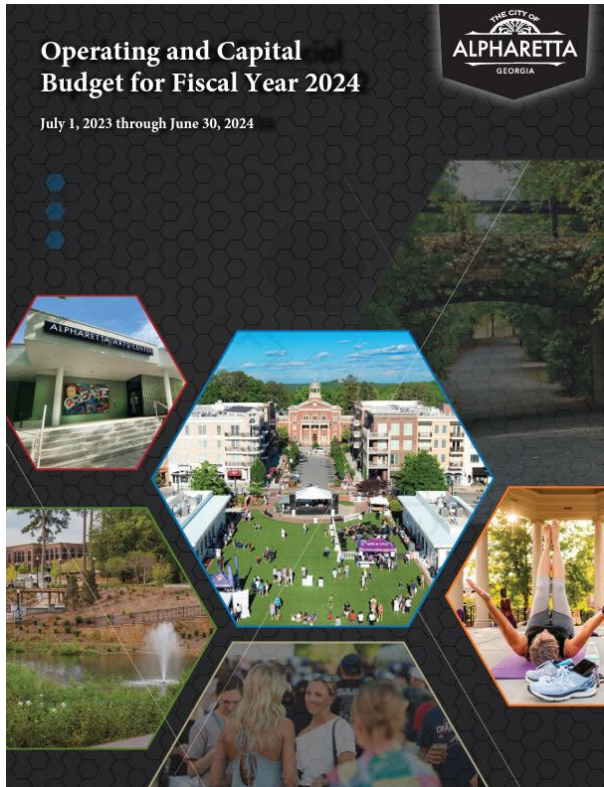
The city will submit its annual ACFR to the GFOA to determine its eligibility to receive the GFOA's *"Certificate of Achievement for Excellence in Financial Reporting."* The city shall make this report available to the elected officials, bond rating agencies, creditors, and

citizens. All financial statements and schedules contained within the ACFR shall be audited with the purpose to effectively communicate the complete financial affairs of the city to all interested readers.



²³ Available for download from the City's website: www.alpharetta.ga.us.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

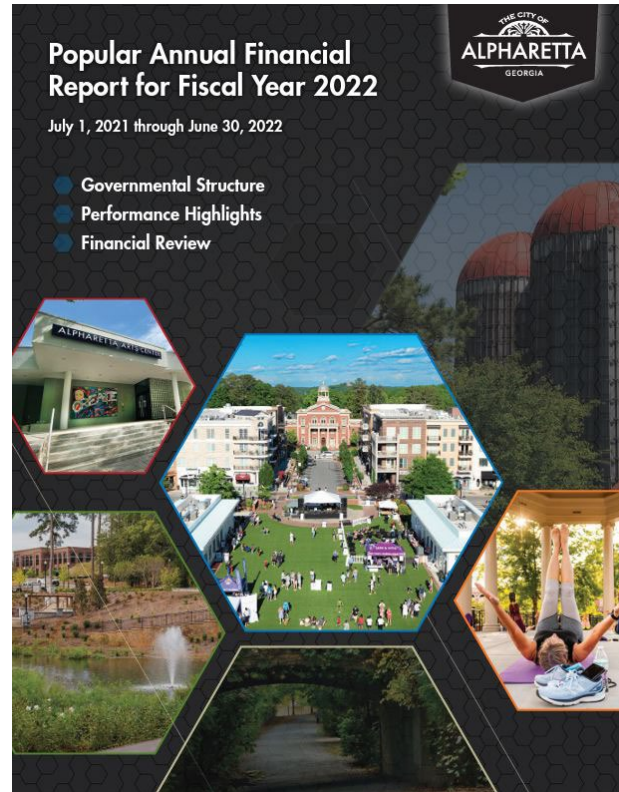


B. Annual Budget Document²⁴

The city shall prepare and publish an annual budget document. This budget shall measure the annual funding and forecast the financial position of the city for the two subsequent fiscal years.

C. Annual Citizens Report¹⁰

In order to provide citizens with financial information that is easily disseminated, the Finance Department shall coordinate the publication of an annual report to the citizen's (e.g., a popular report). This report is in addition to the ACFR. This report shall be in conformance with GAAP and follow the recommendations of the GFOA's "Popular Annual Financial Report" (PAFR) program guidelines. The city shall submit the Annual Citizen's Report to the PAFR program to determine if it is eligible to receive the award.



²⁴ Available for download from the City's website: www.alpharetta.ga.us.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

D. Financial Reporting to the City Council²⁵

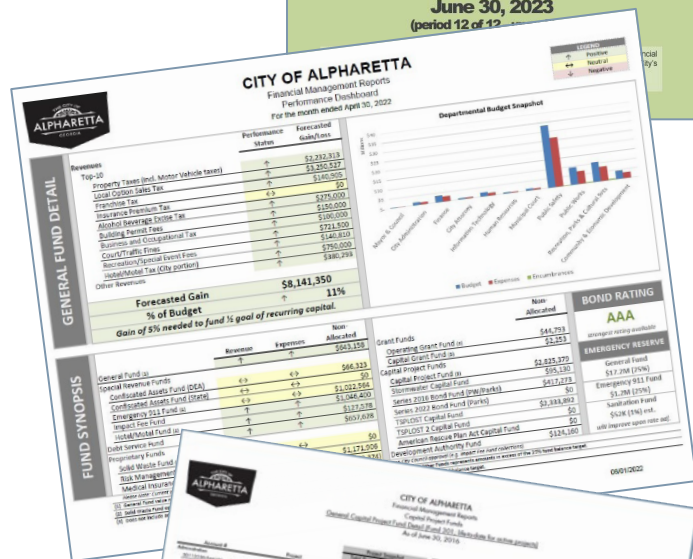
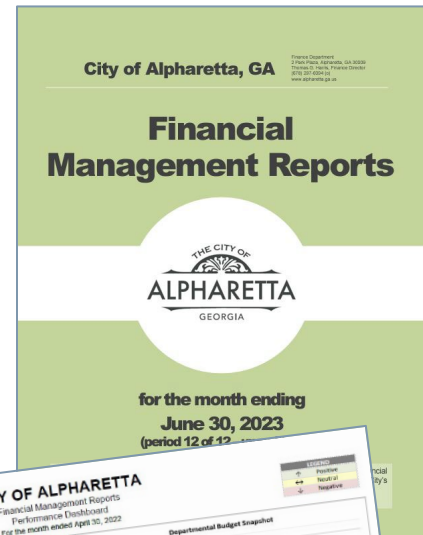
On a monthly basis, the Finance Department shall prepare and present a summarized “*Statement of Revenues and Expenditures*” to the City Council for all city operating funds. This report shall detail prior year comparisons to provide data for analysis. In addition, this report shall include all checks issued in dollar amounts over \$5,000, and all purchase orders with an estimated cost of over \$5,000 but less than \$50,000. The city also shall prepare a “Capital Project” report outlining appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.

E. Financial Reporting to City Administration

In addition to the external reporting detailed above, the Finance Department shall coordinate the reporting needs of each department in order to design and implement those reports which the departments need to make sound business decisions. At a minimum, departments will receive reports detailing monthly department financial activity including expenses, any personnel costs in excess of the approved budget, and recommended budget line-item re-allocations.

F. External Financial Reporting

The city shall report in conformity with O.C.G.A Section 36-81-7. A copy of the city’s annual audit (i.e., the ACFR) shall be submitted to the Georgia Department of Audits and Accounts within 180 days of year-end as required.



Category	2019 Actual	2019 Budget	2019 Variance	2019 Actual	2019 Budget	2019 Variance
Revenues	\$1,234,567	\$1,234,567	\$0	\$1,234,567	\$1,234,567	\$0
Expenditures	\$1,234,567	\$1,234,567	\$0	\$1,234,567	\$1,234,567	\$0
Changes in Fund Balances	\$0	\$0	\$0	\$0	\$0	\$0

²⁵ Available for download from the City’s website: www.alpharetta.ga.us.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

Section IX: Debt Management Reporting

The goal of the city's debt policy is to maintain a sound fiscal position; thereby only utilizing long-term debt to provide resources to finance needed capital improvements, while accumulating adequate resources to repay the debt. In addition, it is the city's goal to maintain and improve its credit rating through strong financial administration. The city acknowledges that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that excess outstanding debt may have detrimental effects on the ability of the city to meet its continuing operational needs. Issuing debt commits the city's revenues several years into the future and may limit its flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to this debt policy helps ensure that the city issues and manages its debt prudently in order to maintain a sound financial position and protect its credit rating. Credit ratings are the rating agencies' assessment of the city's ability and willingness to repay debt on a timely basis. Credit ratings are an important indicator in the credit markets and can influence interest rates a borrower must pay. Implementing debt management practices will be viewed positively by the rating agencies and could influence the city's credit rating and ultimately lower borrowing costs.

A. Conditions for Issuing Long-term Debt

Debt financing for capital improvements and equipment will be generally used when at least one of the following conditions exist:

- When one-time, non-continuous projects (those not requiring annual appropriations) are desired;
- When the city determines that future users will receive a benefit from the capital improvement that the debt financed;
- When the project is necessary to provide basic services to the city residents;
- When total debt, including debt issued by overlapping governments (e.g., the county), does not constitute an unreasonable burden to the taxpayers; and
- Exhaustion of the use of all other possible revenue sources provides no alternative funding for capital projects.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

B. Sound Financing of Debt

When the city utilizes debt financing, the following will occur to ensure that the debt is soundly financed:

- Analysis of the financial impact, both short-term and long-term, of issuing the debt;
- Conservatively projecting the revenue sources that the city will use to repay the debt;
- Ensuring that the term of any long-term debt the city incurs shall not exceed the expected useful life of the asset the debt financed;
- Maintaining a debt service coverage ratio (i.e., for revenue secured debt) that ensures that the revenues pledged for the repayment of the outstanding debt will be adequate to make the required debt service payments.

C. Debt Retirement

Generally, borrowings by the city should be of a duration that does not exceed the economic life of the capital improvement that it finances and, where feasible, should be shorter than the projected economic life. To the extent possible, the city should design the repayment of debt to recapture rapidly its credit capacity for future use.

D. Disclosure

The city shall follow a policy of full disclosure in financial reporting and in the preparation of a bond prospectus.

E. Legal Compliance

When issuing debt, the city shall comply with all legal and regulatory requirements, including the continuing disclosure requirements. This compliance includes adherence to local, state, and federal legislation as well as bond covenants. More specifically, the Director of Finance is responsible for maintaining a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the city's outstanding debt issues. Additionally, general financial reporting and certification requirements embodied in bond covenants are monitored to ensure compliance that all covenants. The city will comply with Amended SEC Rule 15c2-12 (the "Rule") by providing secondary market disclosure for all long-term debt obligations which are subject to the Rule. As required, the city will submit annual financial information to all nationally recognized municipal securities repositories.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

F. Credit Ratings

The Director of Finance is responsible for maintaining relationships with the rating agencies that assign ratings to the city's various debt obligations. This effort includes providing periodic updates on the city's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.

G. Other Policies

All bond issue requests shall be coordinated by the Department of Finance. Requests for new bonds must be identified during the Capital Improvement Program (CIP) process. Opportunities for refunding outstanding bonds shall be communicated by the Department of Finance. Annual budget appropriations shall include debt payments (interest and principal) and reserve requirements for all debt outstanding. Long-term borrowing shall be incorporated into the city's capital improvement plan.

Section X: Grant Management Policies

This policy provides direction in the application, acceptance and administration of funds awarded through grants to the city from other local governments, the state or federal government, non-profit agencies, philanthropic organizations, and the private sector.

A. Grant Applications

The city's Grants Administrator is responsible for the submission of all grant applications on behalf of the City of Alpharetta. Departments who wish to submit grant applications must work in conjunction with the Grants Administrator. Once a grant opportunity has been identified, the Grants Administrator documents the application, the financial reporting requirements, and any required matching funds or other city resources needed to meet the grant requirements. Prior to the acceptance of the grant, the Finance Department, in cooperation with the submitting/receiving department shall complete an analysis of financial requirements to ensure the city can meet the grant program's financial requirements and the city can fulfill the applicable obligations required by the grant. All grant revenues and expenditures, including matching requirements, must be appropriated, either in the current budget or included for appropriation in the subsequent budget. The Mayor and City Council shall approve grant applications and submissions by adopting an official resolution, certified by the City Clerk that will allow both the submission of the grant application and the acceptance of the grant award.

APPENDIX B (FINANCIAL MANAGEMENT POLICIES)

B. Grant Administration

The Grants Administrator is responsible for fulfilling the financial reporting and accountability requirements of each grant the city accepts. The Grants Administrator and receiving departments are responsible for adhering to the grant program requirements and tracking all applicable expenditures for reporting purposes. The Department of Finance is responsible for accounting for grant transactions according to the Accounting, Auditing, and Financial Reporting Policy and in compliance with Generally Accepted Accounting Principles (GAAP).

The Grants Administrator is responsible for maintaining the following records for each grant award.

- Copy of Grant Application;
- Resolutions authorizing application and acceptance;
- Notification of Grant Award;
- Financial reporting and accounting requirements
- Schedule of funding needs

C. Auditing

The Finance Department shall comply with all local, state, and federal requirements with respect to the auditing of information as they pertain to the acceptance of grant funds. This includes the Single Audit Act with any future revisions or additional that may be applicable to city grant projects.

APPENDIX C (ACVB BUDGET)

Appendix C (ACVB Budget)

Alpharetta Convention & Visitors Bureau (ACVB)

The ACVB, while a separate legal entity from the city, is funded through a portion of the city's hotel/motel tax (as detailed within the Hotel/Motel Fund budget). As a component of our operational relationship, the city reports on certain economic activities of the ACVB such as the annual adopted budget. This section is provided for informational purposes only.

- **Vision Statement**

To positively impact the economic life of Alpharetta.

- **ACVB Mission Statement**

To position the city of Alpharetta as a regionally, nationally and globally recognized premier tourism destination by developing quality programs and facilities to attract overnight visitors.

- **How We Are Funded**

Alpharetta's 30 hotels collect an 8 percent hotel occupancy tax from their visitors and pay it to the city on a monthly basis. The city keeps 37.5% of the tax to spend on enhancements for its citizens, 18.75% is given to the conference center (facility portion of the tax) and 43.75% is distributed to the ACVB to market and promote the city of Alpharetta.

- **What We Do**

The ACVB uses innovative and targeted marketing strategies, along with aggressive sales efforts, to attract overnight visitors to the city. We do this in three key areas:

- Increasing the awareness and identity of Alpharetta as a destination for the leisure and individual traveler and raising awareness of the economic importance of the visitor industry to Alpharetta by placing advertisements, writing press releases, utilizing social media and maintaining a technologically advanced website;
- Employing a variety of sales strategies to increase the number of group room nights booked in Alpharetta's 30 hotels through attendance at tradeshow, association meetings and conferences as well as sales calls and site visits with event organizers; and
- Providing leadership for the visitor industry, coordinating activities, encouraging marketing activities and partnerships, and projecting an appealing image on behalf of the city of Alpharetta.

APPENDIX C (ACVB BUDGET)

Alpharetta Convention & Visitors Bureau Fiscal Year 2024 Adopted Budget

Occupancy Tax Revenues	\$ 4,178,125
Interest Income	1,600
Accumulated Surplus	500,000
TOTAL REVENUE	\$ 4,679,725
Salary & Benefits	\$ 1,546,165
Accounting & Legal Fees	27,000
Advertising	
<i>Georgia/Metro Atlanta Ads</i>	282,100
<i>National/Regional Ads</i>	616,600
Business License	500
Computer Equipment	18,200
Business Development	
Ameris Bank Amphitheatre	170,000
Conference Center	500,000
Computer Software/Maintenance	73,500
Research	21,500
Contingency Fund	421,999
Insurance	5,500
Meeting Expenses	44,800
Membership Dues	41,861
Subscriptions	650
Office Equipment/Leases	10,000
Office Rent (utilities, cleaning, security)	102,300
Office Supplies/Furniture	20,000
Postage/Shipping	18,000
Premiums/Gifts	30,000
Printing/Production	125,750
Taxes/Leased Equipment	1,200
Public Relations	145,000
Sponsorships/Bid Fees	327,150
Telephone/ISP	28,200
Tradeshows/Conference/Professional Development	98,150
Staff Development	3,600
TOTAL EXPENSES	\$ 4,679,725

APPENDIX D (MILLAGE RATE ORDINANCE - AMENDED)

Appendix D (Millage Rate Ordinance - amended)

ORDINANCE NUMBER: 861



AN ORDINANCE BY THE MAYOR AND COUNCIL OF THE CITY OF ALPHARETTA TO FIX THE AD VALOREM TAX RATE OF THE CITY OF ALPHARETTA, GEORGIA FOR THE FISCAL YEAR COMMENCING JULY 1, 2023, AND ENDING JUNE 30, 2024; AND FOR OTHER PURPOSES.

BE IT ORDAINED by the Mayor and City Council of the City of Alpharetta, Georgia as follows:

SECTION I: The ad valorem tax rate for the City of Alpharetta, Georgia for the 2023 calendar year, on property subject to ad valorem taxation by the City is hereby fixed at \$5.750 on forty percent (40%) of each \$1,000.00 of property subject to ad valorem tax by the City.

SECTION II: Said rate of \$5.750 on forty percent (40%) of each \$1,000.00 of taxable property is hereby levied as follows:

- (a) For General Government purposes \$4.951 on forty percent (40%) of each \$1,000.00 of taxable property.
- (b) For the purpose of retiring outstanding General Obligation bonds, \$0.799 on forty percent (40%) of each \$1,000.00 of taxable property.

SECTION III: All ordinances and parts of ordinances in conflict herewith are hereby repealed.

ADOPTED AND APPROVED this 28th day of August 2023.

CITY OF ALPHARETTA

By: _____

Jim Gilvin, Mayor

[SIGNATURES CONTINUED ON FOLLOWING PAGE]

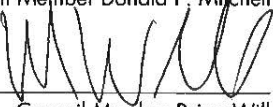
APPENDIX D (MILLAGE RATE ORDINANCE - AMENDED)

[SIGNATURES CONTINUED FROM PRECEDING PAGE]

COUNCIL MEMBERS


Mayor Pro Tem Dan Merkel

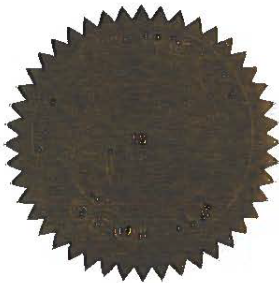

Council Member Donald F. Mitchell


Council Member Brian Will


Council Member Douglas J. DeRito


Council Member John Hipes


Council Member Jason Binder



Attest:


Lauren Shapiro, City Clerk

Approved as to form and legal sufficiency:


City Attorney

APPENDIX E (BUDGET ORDINANCE)

Appendix E (Budget Ordinance)

857



AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF ALPHARETTA, GEORGIA, ADOPTING THE FINAL ESTIMATES OF REVENUE AND EXPENDITURES FOR THE FISCAL YEAR COMMENCING JULY 1, 2023, AND ENDING ON JUNE 30, 2024, AS ITS ANNUAL BUDGET, APPROPRIATING THE USE OF FUNDS SHOWN THEREIN AS MAY BE NEEDED OR DEEMED NECESSARY TO DEFRAY ALL EXPENDITURES AND LIABILITIES OF THE CITY FOR SUCH FISCAL YEAR; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the Mayor and Council of the City of Alpharetta have held public hearing(s) upon its proposed budget for the 2023-2024 fiscal year;

WHEREAS, the proposed budget represents a balanced budget for each of the City's various Funds, so that anticipated revenues equal proposed expenditures for each Fund; and

WHEREAS, the 2023-2024 fiscal year budget provides a financial plan for the government, establishing appropriations for each operating department in order to extend services:

NOW, THEREFORE BE IT ORDAINED that this budget, "Exhibit A" attached hereto and by this reference made a part hereof this ordinance, shall be the City of Alpharetta's 2023-2024 fiscal year budget; and

BE IT FURTHER ORDAINED that this budget be and is hereby approved and the several items of revenues shown in the budget for each Fund in the amounts anticipated are adopted and that the several amounts shown in the budget for each Fund as proposed expenditures are hereby appropriated to the departments named in each Fund; and

BE IT FURTHER ORDAINED that the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto provided that expenditures for the fiscal year shall not exceed actual funding available; and

APPENDIX E (BUDGET ORDINANCE)

BE IT FURTHER ORDAINED that for the following Funds, all project encumbrances and unexpended appropriations outstanding as of fiscal year end 2022-2023 shall carry forward into the 2023-2024 fiscal year for the same purpose. If the project is complete, the unexpended appropriations shall carry forward into the 2023-2024 fiscal year and be appropriated to a non-allocated/reserve account:

- Fund 210: Confiscated Assets Fund (Federal)
- Fund 211: Confiscated Assets Fund (State)
- Fund 215: Emergency 911 Fund
- Fund 220: Operating Grant Fund
- Fund 270: Impact Fee Fund
- Fund 275: Hotel/Motel Fund
- Fund 301: Capital Project Fund
- Fund 302: Storm Water Capital Project Fund
- Fund 303: American Rescue Act Fund
- Fund 317: Series 2016 Capital Improvements Bond Fund
- Fund 318: Series 2022 Capital Improvements Bond Fund
- Fund 335: TSPLOST 1 Capital Fund
- Fund 336: TSPLOST 2 Capital Fund
- Fund 340: Capital Grant Fund
- Fund 410: Debt Service Fund
- Fund 540: Solid Waste Fund
- Fund 600: Risk Management Fund
- Fund 605: Medical Insurance Fund
- Fund 790: OPEB Health Benefit Fund
- Fund 791: OPEB Health Reimbursement Fund

BE IT FURTHER ORDAINED that for the following Funds, fund balance as of fiscal year end 2022-2023, if applicable, shall carry forward into the 2023-2024 fiscal year and be appropriated to a non-allocated/reserve account:

- Fund 210: Confiscated Assets Fund (Federal)
- Fund 211: Confiscated Assets Fund (State)
- Fund 215: Emergency 911 Fund
- Fund 220: Operating Grant Fund

APPENDIX E (BUDGET ORDINANCE)

Fund 270: Impact Fee Fund
Fund 275: Hotel/Motel Fund
Fund 301: Capital Project Fund
Fund 302: Storm Water Capital Project Fund
Fund 303: American Rescue Act Fund
Fund 317: Series 2016 Capital Improvements Bond Fund
Fund 318: Series 2022 Capital Improvements Bond Fund
Fund 335: TSPLOST 1 Capital Fund
Fund 336: TSPLOST 2 Capital Fund
Fund 340: Capital Grant Fund
Fund 410: Debt Service Fund
Fund 540: Solid Waste Fund
Fund 600: Risk Management Fund
Fund 605: Medical Insurance Fund
Fund 790: OPEB Health Benefit Fund
Fund 791: OPEB Health Reimbursement Fund

BE IT FURTHER ORDAINED that the budget detail, "Exhibit B" attached hereto is hereby approved for the purposes of administering the aforementioned adopted budget and authorizing the number of positions for each employee classification; and

BE IT FURTHER ORDAINED that the Director of Finance is authorized to amend the budget to reflect expenditures and appropriations for projects/initiatives as approved by the City Council; and

BE IT FURTHER ORDAINED that the Director of Finance is authorized to amend the budget to reflect grant/contract revenues and expenditures upon receipt of an executed grant award document, intergovernmental agreement, contract, or comparable documentation; and

BE IT FURTHER ORDAINED that the Director of Finance is authorized to amend the budget to reflect actual revenue/expense activity within those Funds statutorily/contractually obligated to distribute all collections to the City and other entities (e.g., Hotel/Motel Fund which distributes all tax proceeds to the City,

APPENDIX E (BUDGET ORDINANCE)

Alpharetta Convention & Visitor's Bureau, and the Tourism Product Development);
and

BE IT FURTHER ORDAINED that the Director of Finance is authorized to amend the budget to reflect donation and/or contribution revenues and expenditures upon documented approval by the director of the benefiting department and the actual receipt of the donation and/or contribution; and

BE IT FURTHER ORDAINED that this Ordinance shall take effect as provided by law, but the budget adopted hereby shall take effect as of July 1, 2023.

ADOPTED AND APPROVED this 19th day of June, 2023.

CITY OF ALPHARETTA, GEORGIA

By:

Mayor

Council Member

Council Member

Council Member

Council Member

Council Member

Council Member



Attest:

City Clerk

APPENDIX E (BUDGET ORDINANCE)

EXHIBIT A (FY 2024 Budget)
2nd Reading (06/19/2023)

City of Alpharetta FY 2024 Budget Citywide Statement of Revenues and Expenditures (by Department)

	Special Revenue Funds			Capital Project Funds			Enterprise Fund			Internal Service Funds			Fiduciary Funds			TOTAL
	General Fund	E-911 Fund	Hotel/Motel Fund	Capital Projects Fund	Stormwater Capital Fund	Debt Service Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPES Health Benefit Fund	OPES Reimb. Fund					
REVENUES:																
Property Taxes	\$ 32,607,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,371,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,978,000
Local Option Sales Taxes/SPLOST	22,100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,100,000
Other Taxes	17,850,150	800	9,550,000	-	-	-	-	-	-	-	-	-	-	-	-	27,400,950
Licenses and Permits	3,394,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,394,500
Intergovernmental Revenue	165,548	1,250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,415,548
Charges for Services	4,890,100	3,950,000	-	-	-	-	5,532,235	1,761,021	9,000,000	-	-	-	-	-	-	24,933,346
Fines and Forfeitures	3,142,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,142,250
Interest Earnings	650,000	32,160	-	150,000	50,000	26,000	7,359	25,279	-	5,000	76,500	-	926,297	-	-	1,227,358
Other/Miscellaneous	\$ 84,801,608	\$ 5,232,980	\$ 9,550,000	\$ 150,000	\$ 50,000	\$ 6,348,000	\$ 5,539,584	\$ 1,786,300	\$ 9,000,000	\$ 5,000	\$ 1,004,797	\$ 123,619,270	-	-	-	
<i>subtotal</i>																
Other Financing Sources	\$ -	\$ -	\$ -	\$ 10,597,818	\$ 3,950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,547,818	-	-	-	
Interfund Transfer from General Fund	3,591,250	-	-	-	-	-	-	-	-	-	-	3,591,250	-	-	-	
Interfund Transfer from Hotel/Motel Fund	10,547,818	155,000	-	-	-	304,402	-	-	-	-	50,000	12,457,220	-	-	-	
Budgeted Fund Balance	\$ 14,128,085	\$ 155,000	\$ -	\$ 12,037,818	\$ 3,950,000	\$ 234,402	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	
<i>total</i>																
Total Revenues	\$ 99,030,677	\$ 5,387,980	\$ 9,550,000	\$ 12,247,818	\$ 4,000,000	\$ 6,603,402	\$ 5,539,584	\$ 1,786,300	\$ 9,000,000	\$ 55,000	\$ 1,004,797	\$ 154,205,559				
EXPENDITURES:																
Mayor and City Council	\$ 399,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,354	-	-	-	
City Administration	2,569,366	-	-	41,000	-	-	-	-	-	-	-	2,610,366	-	-	-	
Finance	3,970,688	-	-	-	-	-	5,555,550	1,786,300	9,000,000	20,000	76,500	20,590,538	-	-	-	
Legal Services	1,200,000	-	-	-	-	-	-	-	-	-	-	1,200,000	-	-	-	
Information Technology	2,769,496	-	-	440,000	-	-	-	-	-	-	-	3,209,496	-	-	-	
Human Resources	929,316	-	-	-	-	-	-	-	-	-	-	929,316	-	-	-	
Municipal Court	1,222,688	-	-	-	-	-	-	-	-	-	-	1,222,688	-	-	-	
Public Safety	40,195,439	5,387,980	-	2,294,900	-	-	-	-	-	-	-	47,876,319	-	-	-	
Public Works	10,559,135	-	-	5,864,500	4,000,000	-	-	-	-	-	-	20,423,635	-	-	-	
Recreation, Parks and Cultural Services	13,563,754	-	-	1,899,800	-	-	-	-	-	-	-	15,463,554	-	-	-	
Community and Economic Development	5,010,278	-	-	523,900	-	-	-	-	-	-	-	5,534,178	-	-	-	
Non-Departmental	-	5,500	-	-	-	8,000	-	-	-	35,000	926,297	974,797	-	-	-	
Insurance Premiums (Risk Fund)	926,895	-	-	-	-	-	-	-	-	-	-	926,895	-	-	-	
Alpharetta Convention and Visitors Bureau	-	-	-	4,178,125	-	-	-	-	-	-	-	4,178,125	-	-	-	
Bond Debt Service (Principal and Interest)*	287,400	-	1,392,713	-	-	6,595,402	-	-	-	-	-	8,275,605	-	-	-	
Contingency	880,000	-	392,412	-	-	-	4,534	-	-	-	-	1,276,946	-	-	-	
Non-Allocated (Reserve), One-Time Usage	-	-	-	1,183,918	-	-	-	-	-	-	-	1,183,918	-	-	-	
<i>subtotal</i>																
Other Financing Uses	\$ 84,442,859	\$ 5,387,980	\$ 5,866,750	\$ 12,247,818	\$ 4,000,000	\$ 6,603,402	\$ 5,539,584	\$ 1,786,300	\$ 9,000,000	\$ 55,000	\$ 1,004,797	\$ 156,076,460	-	-	-	
Interfund Transfer to General Fund	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,581,250	-	-	-	
Interfund Transfer to Capital Funds	14,547,818	-	-	-	-	-	-	-	-	-	-	14,547,818	-	-	-	
<i>subtotal</i>																
Total Expenditures	\$ 99,030,677	\$ 5,387,980	\$ 9,550,000	\$ 12,247,818	\$ 4,000,000	\$ 6,603,402	\$ 5,539,584	\$ 1,786,300	\$ 9,000,000	\$ 55,000	\$ 1,004,797	\$ 154,205,559				

* Not including Capital Leases which are programmed into the appropriate Departmental budget above.

APPENDIX E (BUDGET ORDINANCE)

EXHIBIT A (FY 2024 Budget)
2nd Reading (08/19/2023)

City of Alpharetta FY 2024 Budget Summary Capital Listing

	Capital Project Fund	Stormwater Capital Fund	Subtotal	Other Sources	Total
City Administration					
Council Chambers Security Upgrades	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
Replacement of Retaining Wall in Resthaven Cemetery	16,000	-	16,000	-	16,000
Subtotal	\$ 41,000	\$ -	\$ 41,000	\$ -	\$ 41,000
Community and Economic Development					
Fleet Replacement (Qty: 1)	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000
North Point Infrastructure Framework Plan	200,000	-	200,000	-	200,000
Design Services	61,200	-	61,200	-	61,200
Garden District Signage	12,700	-	12,700	-	12,700
South Main District Gateway (design)	50,000	-	50,000	-	50,000
Brookside Park Gateway (design)	75,000	-	75,000	-	75,000
Brookside Parkway Road Diet - Phase 1 (design)	40,000	-	40,000	-	40,000
Operating Initiative - Land Development Inspector Supervisor (+1 FTE) Equipment	45,000	-	45,000	-	45,000
Subtotal	\$ 523,900	\$ -	\$ 523,900	\$ -	\$ 523,900
Information Technology					
Technology Replacement (all city departments)	\$ 390,000	\$ -	\$ 390,000	\$ -	\$ 390,000
Wireless Access Points	50,000	-	50,000	-	50,000
Subtotal	\$ 440,000	\$ -	\$ 440,000	\$ -	\$ 440,000
Public Safety					
Fleet Replacement (Qty: 25)	\$ 1,875,000	\$ -	\$ 1,875,000	\$ -	\$ 1,875,000
Fire Station Facility Assessments (remaining stations)	225,000	-	225,000	-	225,000
Operating Initiative - Real-Time Crime Center Staffing (new positions, +4 FTE) Equipment	128,900	-	128,900	-	128,900
Operating Initiative - Assistant Fire Marshal (new position, +1 FTE) Equipment	66,000	-	66,000	-	66,000
Subtotal	\$ 2,294,900	\$ -	\$ 2,294,900	\$ -	\$ 2,294,900

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APPENDIX E (BUDGET ORDINANCE)

EXHIBIT A (FY 2024 Budget)
2nd Reading (06/19/2023)

City of Alpharetta FY 2024 Budget Summary Capital Listing

	Capital Project Fund	Stormwater Capital Fund	Subtotal	Other Sources	Total
Public Works					
Milling and Resurfacing	\$ 3,120,000	\$ -	\$ 3,120,000	\$ 625,000	\$ 3,745,000
Stormwater	-	4,000,000	4,000,000	-	4,000,000
Traffic Striping and Signage	250,000	-	250,000	-	250,000
Fleet Replacement (Tandem Dump Truck; Qty: 1)	190,000	-	190,000	-	190,000
Traffic Signal System Maintenance	100,000	-	100,000	-	100,000
Traffic Control Equipment	100,000	-	100,000	-	100,000
Traffic Responsive System Maintenance	100,000	-	100,000	-	100,000
HVAC Replacements	100,000	-	100,000	-	100,000
Roof Repairs/Replacements (Public Works Headquarters; segment 1 of 3)	325,000	-	325,000	-	325,000
Park Facilities Roof Repairs (Adult Activity Center)	195,000	-	195,000	-	195,000
Bridge Maintenance	200,000	-	200,000	-	200,000
Webb Bridge Park Sewer Connection (yr. 1 of 2)	437,500	-	437,500	-	437,500
SR 9 Landscaping from Academy St. to Windward Pkwy (yr. 1 of 3)	350,000	-	350,000	-	350,000
Tree Maintenance and Replacement	152,000	-	152,000	-	152,000
Winter Weather Equipment	65,000	-	65,000	-	65,000
Parking Garage Maintenance	25,000	-	25,000	-	25,000
Streetlight Maintenance	80,000	-	80,000	-	80,000
Design Services	75,000	-	75,000	-	75,000
Subtotal	\$ 5,864,500	\$ 4,000,000	\$ 9,864,500	\$ 625,000	\$ 10,489,500

APPENDIX E (BUDGET ORDINANCE)

EXHIBIT A (FY 2024 Budget)
2nd Reading (08/19/2023)

City of Alpharetta FY 2024 Budget Summary Capital Listing

	Capital Project Fund	Stormwater Capital Fund	Subtotal	Other Sources	Total
Recreation, Parks & Cultural Services					
Park Repairs/Improvements	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000
Playground Equipment Replacement	250,000	-	250,000	-	250,000
Greenway Improvements/Repairs	260,100	-	260,100	-	260,100
Park Trail Maintenance	200,000	-	200,000	-	200,000
Tree Removal in all Parks	200,000	-	200,000	-	200,000
Synthetic Turf Field Replacements (Miracle League Field)	500,000	-	500,000	-	500,000
Cultural Arts Master Plan	30,000	-	30,000	-	30,000
Park Equipment Replacement	153,000	-	153,000	-	153,000
Athletic Courts Resurfacing	100,000	-	100,000	-	100,000
Fountain Maintenance	50,000	-	50,000	-	50,000
Landscaping Upgrades to Activity Centers	40,000	-	40,000	-	40,000
Webb Bridge Park Dugout Expansion (AYBA to fund 50%)	11,500	-	11,500	11,500	23,000
Alpharetta Public Arts Initiative (Outdoor On-Loan Sculpture Exhibit)	55,000	-	55,000	-	55,000
Subtotal	\$ 1,899,600	\$ -	\$ 1,899,600	\$ 11,500	\$ 1,911,100
TOTAL	\$ 11,063,900	\$ 4,000,000	\$ 15,063,900	\$ 636,500	\$ 15,700,400
NON-ALLOCATED:	\$ 1,183,918	\$ -	\$ 1,183,918		\$ 1,183,918
Budgeted as part of FY 2024 Budget			Budgeted once received		

APPENDIX F (GLOSSARY OF TERMS)

Appendix F (Glossary of Terms)

The Glossary section is included to assist readers with understanding the many terms used in city government (general) as well as the city's budget process (specific). Please refer to the *Acronyms/Abbreviations* section for a complete listing of the acronyms used throughout this document.

Account Number:	A system of numbering used to categorize a "group" of accounting transactions into common areas, such as salaries, utilities, etc. Account numbers are the numerical equivalent of descriptive terms (e.g., 511.01 represents the account number for salaries and wages).
Accounting Period:	A period at the end of which financial statements, budgets, and other reports are prepared. Typically, an annual period within governmental finance. The city's fiscal year reporting period begins on July 1 st and ends of June 30 th .
Accounting Procedures:	All processes that identify, record, classify and summarize financial information to produce financial reports.
Accrual Basis of Accounting:	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time), and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).
ACFR:	The Annual Comprehensive Financial Report summarizes financial data for the previous fiscal year in a standardized format.
Acronyms:	Please see the section entitled <i>Acronyms/Abbreviations</i> for a complete listing of the acronyms used throughout this document.
Adopted Budget:	The funds appropriated by the City Council at the beginning of the year.

APPENDIX F (GLOSSARY OF TERMS)

Ad Valorem Tax:	Property taxes computed as a percentage of the value of real or personal property expressed in mills (1/100 th of a dollar or \$1.00 per \$1,000 of taxable property value).
Amortization:	The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.
Appropriation:	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.
Assessed Valuation:	The Fulton County Board of Assessor's estimation of the fair market value of real and personal property.
Balanced Budget:	A budget in which planned revenues available equals planned expenditures.
Basis of Accounting:	A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred.
Basis of Budgeting:	A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred.
Bond:	A written promise to pay a designated sum of money (i.e., principal) at a specified date in the future, together with periodic interest payments at a specified rate. In the budget, these payments are identified as debt service. Bonds are typically used to obtain long-term financing for major capital improvements.
Bond Rating:	A rating provided by an independent professional credit rating agency indicating the credit worthiness of the entity.
Budget:	A statement of financial position of an entity for a definite period based on estimates of expenditures during the period and proposals for financing them. The financial plan for the operation of a department, program, or project

APPENDIX F (GLOSSARY OF TERMS)

	for the current year or for the duration of the project.
Budget Amendment:	The transfer of funds from one appropriation account to another (within a department within a fund), requiring approval of City Administrator, Finance Director, and Department Director. Amendments between departments and between funds require City Council approval.
Budget Calendar:	The schedule of key dates or milestones which the city follows in the preparation, adoption, and administration of the budget.
Budget Officer:	The local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.
Budget Ordinance:	“Ordinance” or “Resolution” means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
Budget Period:	Budget period, means the period for which a budget is proposed, or a budget ordinance or resolution is adopted.
Budget Transfer:	A procedure utilized by city departments to revise budget appropriations within the departmental operating budget accounts. They transfer monies from one account to another account and does not increase or decrease the overall budget appropriation for the department.
Budgetary Control:	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

APPENDIX F (GLOSSARY OF TERMS)

Capital Assets:	Assets of significant value and having a useful life of several years. Capital assets for the City of Alpharetta have a purchase cost of \$5,000 or more, and a useful life of three years or longer.
Capital Budget:	A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget is based in a capital improvement plan ("CIP").
Capital Outlay:	An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than \$5,000 are not considered capital outlay.
Capital Projects:	Projects that result in the acquisition or construction of capital assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers, and parks.
Capital Projects Fund:	A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from enterprise fund activities.
Cash Basis of Accounting:	A basis of accounting under which transactions are recognized only when cash is received or disbursed.
Chart of Accounts:	A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The City of Alpharetta utilizes the Uniform Chart of Accounts for Local Governments in Georgia as mandated by the Georgia Department of Community Affairs ("DCA").
Consumer Price Index ("CPI")	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., inflation).

APPENDIX F (GLOSSARY OF TERMS)

Contingency:	A budgetary reserve set aside for emergency, revenue shortfalls, and unanticipated expenditures. The City Council must approve all contingency expenditures.
Debt:	An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts. Examples include General Obligation Bonds and Revenue Bonds.
Debt Service:	The payment of principal and interest on borrowed funds such as bonds.
Debt Service Fund:	A fund that is used to account for the accumulation of resources for the payment of general long-term debt principal and interest.
Deficit:	The excess of an entity's liabilities over its assets or the excess of expenditure or expenses over revenues during a single accounting period.
Department:	A major administrative division of the city with indicated overall management responsibility for an operation or a group of related operations within a functional area.
Depreciation:	(1) Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a period. In accounting, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of said asset, and each period charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Effectiveness:	Depicts the degree to which performance objectives are being achieved or otherwise reflects the quality of local government performance.

APPENDIX F (GLOSSARY OF TERMS)

Efficiency:	Reflects the relationship between work performed and the resources required performing it. Compares outputs to inputs.
Encumbrance:	A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.
Enterprise Fund:	A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.
Expenditures:	The cost of goods delivered, or services rendered including operating expenses, capital outlays and debt service.
Fiduciary Fund:	A fund used to account for assets held by the city in a trustee capacity or as an agent for other governmental units and/or other funds.
Fiscal Year:	The time period designated by the city signifying the beginning and ending period for recording financial transactions. The city has specified July 1 st to June 30 th as its fiscal year.
Fund:	An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions, or limitations.
Fund Balance	Fund equity for governmental funds and trust funds which reflects the accumulated excess of revenues and other financing sources over expenditures and other uses for governmental functions.

APPENDIX F (GLOSSARY OF TERMS)

GASB:	Governmental Accounting Standards Board - The body that sets accounting standards, specifically for governmental entities at the state and local levels.
General Fund:	The government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Revenue is derived primarily from property taxes, state & federal distributions, grants, and other intergovernmental revenue.
GAAP:	Generally Accepted Accounting Principles - Uniform minimum, standards used by state and local governments for financial accounting, recording and reporting, encompassing the conventions, rules and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).
General Obligation ("GO") Bonds:	Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period. This source of revenue is especially appropriate when the life of project or an improvement is expected to exceed 20 years and is citywide in nature or benefit.
Georgia Municipal Association:	Organization representing municipal governments in Georgia.
GFOA:	Government Finance Officers Association - Professional association of state/ provincial and local finance officers in the United States and Canada, dedicated to the sound management of government financial resources.
Goals:	A measurable statement of desired conditions to be maintained or achieved.
Governing Authority:	Governing authority means that official or group of officials responsible for governance of the unit of local government.

APPENDIX F (GLOSSARY OF TERMS)

Grants:	A financial gifts, donation, or award that is made from a funding source, usually a governmental entity, to the city for the acquisition of goods, services, or land. The grant award agreement defines the city's responsibilities and duties to be exchanged for the grant. Grants are often earmarked for a specific purpose of program.
Infrastructure:	The basic installation and facilities on which the continuance and growth of the city depends, such as roads, schools, and water and sewer systems.
Inter-fund Transfer:	Payments made from one operating fund to another as a contribution to defray a portion of the recipient fund's costs.
Investments:	Securities and real estate held to produce revenue in the form of interest, dividend, rental or lease payments. The term does not include fixed assets used in governmental operations.
Legal Level of Control:	Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required.
Levy:	(Verb) To impose taxes, special assessments or service charges for the support of government activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.
Liability:	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
Liquidity (of investments):	The ability to convert an investment to cash promptly with a minimum of risk to principal and accrued interest.

APPENDIX F (GLOSSARY OF TERMS)

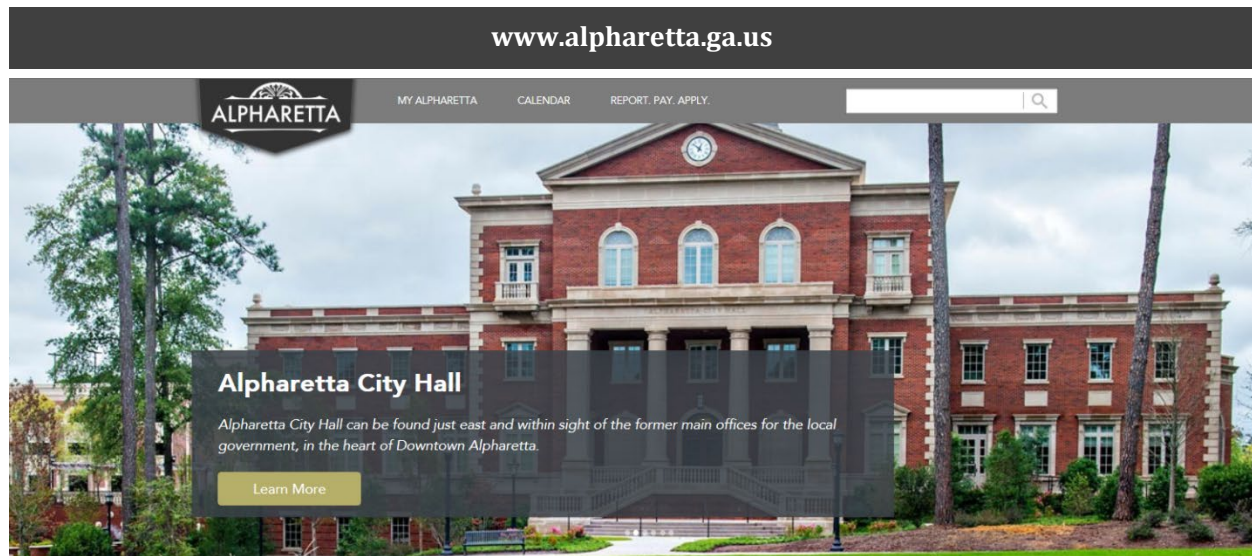
Millage Rate:	The amount of property tax stated in terms of a unit of the tax base; for example, each mill generates \$1.00 of tax for every \$1,000 of taxable assessed valuation on real or personal property. The millage rate is the total number of mills assessed against this value.
Mission:	The reason or purpose for the organizational unit's existence.
Modified Accrual Basis of Accounting:	The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.
Objectives:	Unambiguous statements of performance intentions expressed in measurable terms.
Operating Budget:	The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.
Proprietary Fund:	These funds are sometimes referred to as "income determination," "non-expendable" or "commercial type" funds and are used to account for a government's on-going organizations and activities which are like those often found in the private sector.
Retained Earnings:	A fund equity account that reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

APPENDIX F (GLOSSARY OF TERMS)

Reserve:	An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.
Revenue:	Additions to assets which (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities or decrease in assets; and (d) do not represent contributions of fund capital in enterprise and internal service funds.
Rolled-Back Millage Rate:	The millage rate necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes for new growth.
Sinking Fund:	A reserve fund accumulated over a period of time for retirement of a debt.
Special Revenue Fund:	A fund in which the revenues are designated for use for specific purposes or activities.
Tax Digest:	Official list of all property owners, the assessed value, and the tax due on their property.
Taxes:	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Alpharetta are approved by the City Council and are within limits determined by the State.
User Fee:	Charges for specific services rendered only to those people paying such charges as, for example, sewer service charges.

APPENDIX F (GLOSSARY OF TERMS)

To learn more about our great City, please
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Georgia's Connected City

Alpharetta is attracting the brightest companies, employees and residents to a new, vibrant vision of what work/life looks like. Over the past decade, our investments in infrastructure and technology have laid a foundation that's fostering both business growth as well as individual happiness and satisfaction among our residents and workforce. As a connected city with deep cultural, social, technological and logistic resources, Alpharetta is setting the standard for what city life will look like as we move through the connected decade.

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