

Popular Annual Financial Report for Fiscal Year 2024

July 1, 2023 through June 30, 2024

- ◆ Governmental Structure
- ◆ Performance Highlights
- ◆ Financial Review

Where
Do Our
Property Tax
Dollars Go?

Page 6

Recent
Capital
Improvement
Projects

Page 11

City
Departments
By the Numbers

Page 12



MY FRIENDS AND NEIGHBORS

MAYOR JIM GILVIN

On behalf of the City of Alpharetta, I am pleased to present our Annual Citizens' Report for Fiscal Year 2024. The report is designed to provide an overview of how your tax dollars have been managed and invested to enhance our community's quality of life.

Over the past year, Alpharetta has made significant progress on road improvements, expansion of the Alpha Loop, and enhancements to our parks. Construction of the roundabout on Webb Bridge Road was completed, paving the way for the third phase of this project. The Alpha Loop continues to grow, with a key section connecting Old Milton Parkway to Northwinds Parkway—complete with a tunnel underneath Westside Parkway—now open. Major milestones include the completion of Waters Road and Mid Broadwell Road Parks, as well as the design of Encore Greenway Park and Gateway. Additionally, vital improvements to Webb Bridge Park were achieved with the replacement of its sanitary sewer system, ensuring the reliability of facilities at one of our busiest parks. While these signature projects garnered attention, other impactful efforts, such as constructing the Town Green safety wall in the Downtown District, were also completed.

Throughout the year, we continued to work with residents and businesses to shape plans that ensure Alpharetta continues to be the best place to live and to do business. Plans were finalized for the State Route 9 Corridor south of Old Milton Parkway and the Brookside Parkway Area. Designs for new gateway features are also underway for both the South Main District and Brookside Park; these gateway features will improve the landscape, create a sense of identity, and position these areas for new investments.

Your tax dollars have also been invested to ensure that Alpharetta remains one of the safest cities in the nation. As part of developing a Real Time Information Center, a full-time employee has been hired to leverage technology to improve the effectiveness and efficiency of our police operations by allowing us to partner with property owners, and link to a network of cameras and license plate readers. We are partnering with Johns Creek to analyze data and crime trends to work with regional partners. This year we expanded My Watch, our community paramedicine program, by adding a part-time police officer who is a licensed clinician and certified officer. The program not only improves quality of life for residents by preventing injuries, but it also reduces emergency calls thereby saving tax dollars.



INSIDE

Recognition and Rankings	2
Our Community and Infrastructure	3
Business Climate	4
Workforce.	5
Financial Review of Fiscal Year 2024	6-11
City Departments By the Numbers	12
Definitions of Key Terms and General Contacts + Social Media	Inside Back Cover

All these investments in combination with an expansion of wonderful, community special events, outstanding recreational programming, and the day-to-day efforts of our professional staff result in Alpharetta being a truly world-class city that consistently sits atop a variety of “best places” lists. More importantly, it ensures that Alpharetta remains a place we can all be proud to call home.

Thank you for being an essential part of this amazing community.

MAYOR AND CITY COUNCIL

Mayor
of Alpharetta



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

Post 1
City Council



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

Post 2
City Council




Brian Will
678-297-6003
BWill@alpharetta.ga.us
Term: Jan. 1, 2022 to Dec. 31, 2025

Post 3
City Council




Doug DeRito
678-297-6003
DDeRito@alpharetta.ga.us
Term: Jan. 1, 2022 to Dec. 31, 2025

Post 4
City Council



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

Post 5
City Council



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

Post 6
City Council




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

POPULAR ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2024

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

Financial information referenced herein is sourced from Alpharetta's audited financial statements as published in the city's Annual Comprehensive Financial Report (ACFR) for fiscal year 2024. The 2024 ACFR was audited by Mauldin & Jenkins, LLC and has received an unmodified or "clean" audit opinion. Financial statements are presented in conformity with Generally Accepted Accounting Principles. Financial activity, as highlighted in the Financial Review section, discloses the appropriate Fund in which the detail was derived. Component units are not presented within this section.

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to the City of Alpharetta for its PAFR for the fiscal year ended June 30, 2023. The award is a prestigious national honor, recognizing conformance with the highest standards for preparation of state and local government popular annual financial reports.



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

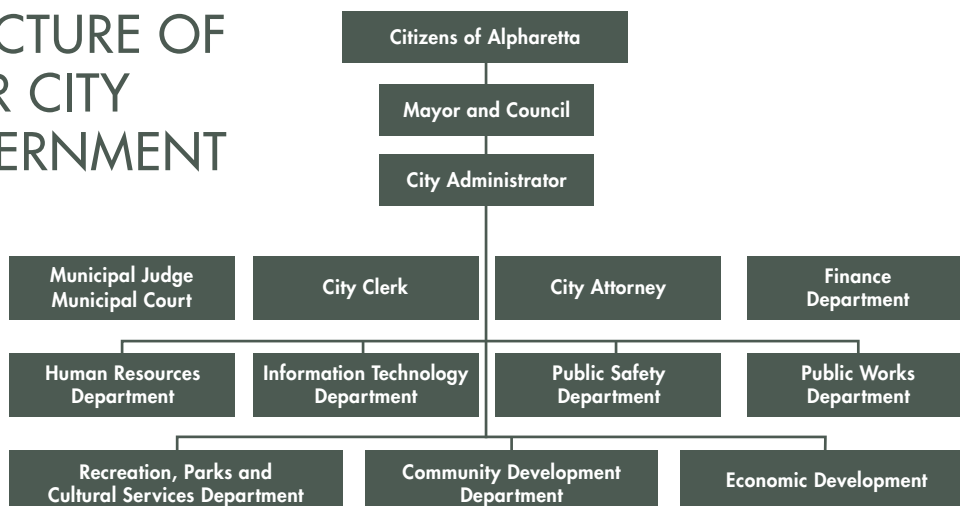
Presented to
Alpharetta Georgia

For its Annual Financial Report for the Fiscal Year Ended
June 30, 2023

Christopher P. Merrill
Executive Director/CEO

The 2024 ACFR may be accessed through the City's website at www.alpharetta.ga.us/government/publications/financial-reports or by contacting the Finance Department at 678-297-6094.

STRUCTURE OF YOUR CITY GOVERNMENT



City Staffing
Authorized City Positions*

2024	467.5
2023	459.0
2022	451.5
2021	449.0
2020	448.0

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

RECOGNITION



Certificate of Achievement for Excellence in Financial Reporting

for fiscal year 2023 from the Government Finance Officers Association (GFOA)



Distinguished Budget Presentation Award

for fiscal year 2024 from GFOA.



Insurance Services Office (ISO) Class 1 Rating

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



Tree City USA

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

TREE CITY USA

RANKINGS

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

Best Places to Live In Georgia

2023

TRAVEL+LEISURE

Safest and Most Affordable Cities In the US

2024

moneygeek
YOUR MONEY. SMARTER

Best Places to Raise a Family In Georgia

2024

NICHE

Best Places to Live On the East Coast

2021

Newsweek

The South’s Best Cities On the Rise 2024

Southern Living

5 of Georgia’s Top 15 High Schools



Governor’s Office of Student Achievement

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

OUR COMMUNITY



Population (nighttime)	67,420	
Population (daytime)	122,000	
Bond Rating	AAA	
The AAA rating represents the highest rating available to municipalities and translates to significant savings to our citizens and stakeholders through reduced borrowing costs.*		
Square Miles	27	
Incorporated	1858	

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

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. Feet 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

BUSINESS CLIMATE

LOCAL COMPANIES

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

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

TOP 10 EMPLOYERS

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



<i>Employer</i>	<i>No. of Employees</i>
FISERV, INC.	2,088
EQUIFAX.	2,054
ADP, INC.	1,928
LEXIS NEXIS RISK SOLUTIONS.	1,376
VERIZON	1,095
UPS	1,051
E*TRADE FINANCIAL.	878
JACKSON HEALTHCARE	870
ERNST & YOUNG U.S. LLP	756
HEWLETT PACKARD ENTERPRISE COMPANY.	738

Source: City of Alpharetta Finance Department

WORKFORCE

COMPETITIVE EDGE

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

65% of Alpharetta's residents own a bachelor's degree or higher, which is nearly double the national average for young adults. And there are plenty of them, too. With a **daytime population over 122,000**, Alpharetta boasts close to 3,000 workers per square mile; that's more than major metropolitan areas like Charlotte, Dallas, Austin, or Phoenix.

EDUCATION

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

26.4%
Graduate or
Professional Degree



64.6%
Bachelor's
Degree



6.6%
Associate's
Degree

PROFESSIONS

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

20%
Individuals Earn
\$100K or More



82%
Employed in Professional/
Technical Sector

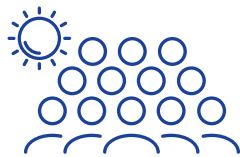


67K
Total City
Population

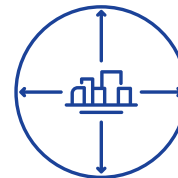
PERSONNEL

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

122K
Daytime
Population



1M+
People With
30-Minute Drive Time



2,923
Workers Per
Square Mile

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

Healthcare
Informatics
Healthcare IT Leadership, Vision & Strategy

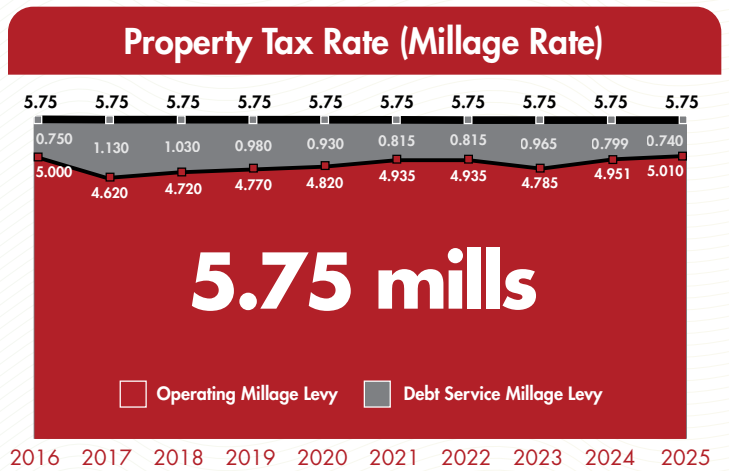
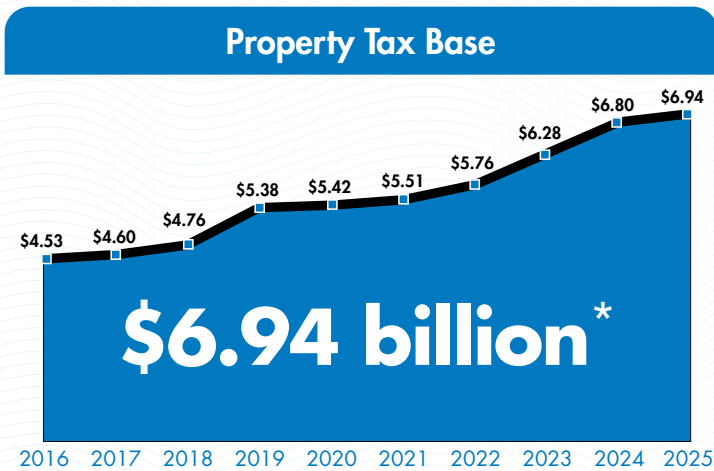
**The Best Small Cities to
Start a Small Business**

verizon[✓]

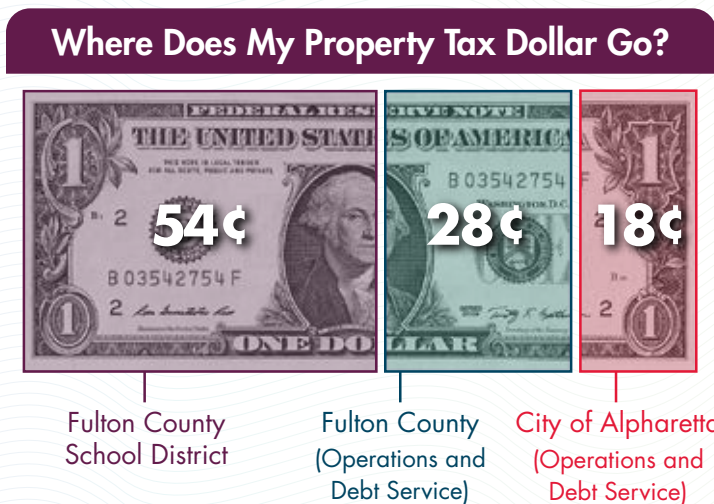
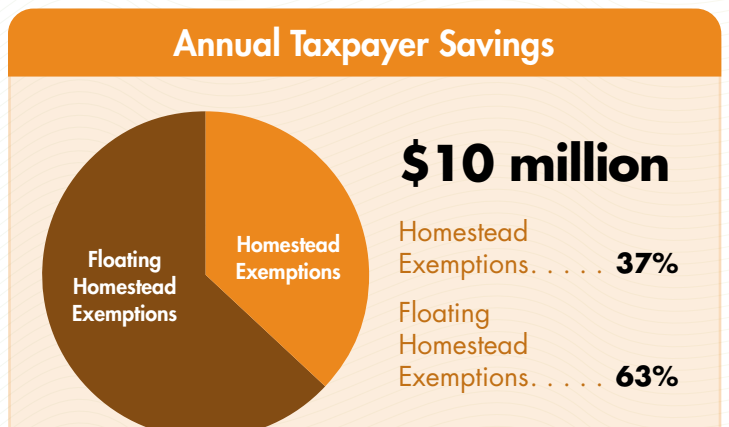
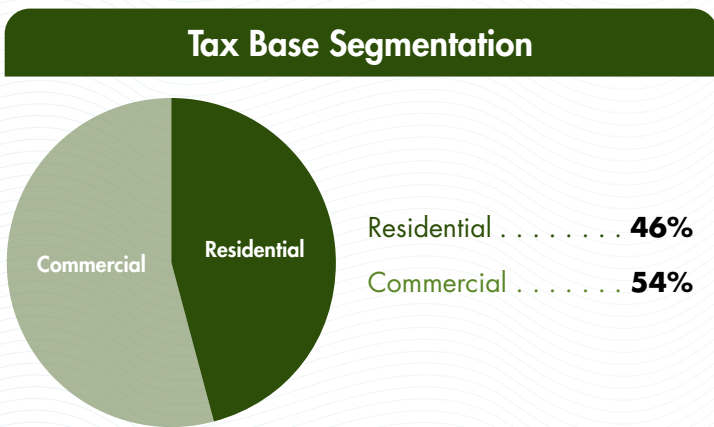
PROPERTY TAXES

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

The adopted property tax rate for calendar year 2024 (fiscal year 2025) totals 5.75 mills. To maintain Alpharetta as an affordable place to live and retire, the City offers multiple homestead exemptions that save our homeowners over \$10 million annually.



* Includes taxable values from the following property types: Real, Personal, and Motor Vehicles.



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

FINANCIAL REVIEW OF FISCAL YEAR 2024

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

The tables below depict the sources of revenues and expenditures for the government on a fund-level basis of accounting, highlighting how the government received its funding and where the funds were spent. Fiscal years 2022-2023 are presented to highlight financial trends.

During fiscal year 2024, the city's governmental funds reported a combined ending fund balance of \$143.5 million which represents a decrease of \$1.7 million from the prior year. Please refer to pages 8–9 for a narrative on revenue and expenditure variances.

The city's proprietary funds reported a combined ending net position of \$2.3 million which represents an increase of \$161,772 over the prior year due to growth in claims funding exceeding current year claim expense activity (Risk Management Fund and Medical Insurance Fund) in addition to investment earnings.

Governmental Funds (e.g. General Fund, E-911 Fund, etc.)			
<i>Figures presented in millions. Totals subject to rounding.</i>			
	FY 2024	FY 2023	FY 2022
Revenues:			
Property Taxes	\$41.4	\$38.7	\$35.4
Sales and Use Taxes	36.9	36.1	34.4
Other Taxes	27.2	27.0	25.0
Licenses and Permits	3.2	3.8	3.3
Charges for Services	8.2	8.3	7.5
Impact Fees	1.7	0.5	1.9
Fines and Forfeitures	2.7	3.4	3.2
Intergovernmental	6.3	5.7	6.1
Contributions and Donations	1.5	0.7	0.9
Investment Earnings	7.5	4.8	(0.8)
Other Revenues	0.3	0.4	0.4
Total Revenues:	\$136.8	\$129.2	\$117.4
Expenditures:			
General Government	\$13.2	\$11.1	\$10.9
Public Safety	43.3	39.4	37.4
Public Works	10.0	11.2	11.0
Community Development	8.7	8.9	7.8
Culture and Recreation	13.5	12.0	10.4
Capital Outlay	40.9	33.0	21.3
Debt Service	9.7	9.3	8.0
Total Expenditures:	\$139.4	\$124.9	\$106.7
Excess (deficiency) of Revenues over (under) Expenditures	\$(2.6)	\$4.3	\$10.7
Other Financing Sources (Uses)	\$0.9	\$2.4	\$32.3
Net Changes in Fund Balances	\$(1.7)	\$6.7	\$43.0
Beginning Fund Balances	\$145.2	\$138.5	\$95.5
Ending Fund Balances	\$143.5	\$145.2	\$138.5

Proprietary Funds (e.g. Solid Waste Fund, Risk Management Fund, etc.)			
<i>Figures presented in millions. Totals subject to rounding.</i>			
	FY 2024	FY 2023	FY 2022
Operating Revenues:			
Charges for Services			
Refuse Collection Charges	\$5.3	\$5.1	\$5.1
Risk Management Charges	1.8	1.7	1.6
Medical Insurance			
Fund Charges	8.0	8.1	7.8
Other Revenues	0.3	0.3	0.1
Total Operating Revenues:	\$15.4	\$15.1	\$14.5
Operating Expenses:			
Program Administration	\$5.6	\$5.4	\$5.9
Claims and Judgments	6.7	6.3	6.4
Premiums	3.2	2.8	2.7
Total Operating Expenses:	\$15.4	\$14.5	\$15.0
Operating Income (Loss)	\$—	\$0.6	\$(0.5)
Non-Operating Revenues	\$0.2	\$0.1	\$(0.1)
Changes in Net Position	\$0.2	\$0.7	\$(0.5)
Beginning Net Position	\$2.1	\$1.4	\$1.9
Ending Net Position	\$2.3	\$2.1	\$1.4

Sources:

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

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

GOVERNMENTAL FUND REVENUES

The City of Alpharetta maintains 18 individual governmental funds. The governmental funds reflect the city's basic services, including public safety, public works, culture and recreation, community development, general government, etc.

For the fiscal year ended June 30, 2024, the city's revenues for all governmental funds totaled \$137 million and represents an increase of \$7.6 million compared to fiscal year 2023.

Major revenue variances include the following: increase of \$2.6 million in Property Taxes due to a combination of growth in the property tax base coupled with new construction; increase of \$0.9 million in Sales and Use Taxes due to increased economic activity; increase of \$1.2 million in Impact Fees due to general timing of development activity (FY 2024 included several large developments entering the permitting phase); increase of \$2.7 million in investment earnings due to a continuation of strong market interest rates; etc.

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

\$137 Million in Governmental Fund Revenues



Property Taxes: 30%

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



Sales and Use Taxes: 27%

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



Other Taxes: 20%

Represents various other taxes such as franchise fees, insurance premium taxes, alcohol beverage excise taxes, hotel/motel taxes, etc.



Other Sources: 12%

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



Charges for Services: 6%

Fees collected for general government services and includes emergency 911 fees, recreation activity fees, planning and development fees, etc.



Intergovernmental: 5%

Revenues from other governments in the form of grants, contributions, shared revenues, etc.

GOVERNMENTAL FUND EXPENDITURES

For the fiscal year ended June 30, 2024, the city's expenditures for all governmental funds totaled \$139 million and represents an increase of \$14 million compared to fiscal year 2023.

Major expenditure variances include the following: increase of \$8 million in Capital Outlay due to higher capital project spend across multiple Funds including 2022 TSPLOST Fund, 2022 Bond Construction Fund, American Rescue Plan Fund, etc.; increase of \$4 million in Public Safety due primarily to growth in staff compensation plan costs (e.g., salary and benefits) and operations; increase of \$1.5 million in Culture and Recreation due to a combination of growth in staff compensation plan costs coupled with growth in seasonal staffing needs, parks maintenance needs, and recreation program offerings due to increased consumer utilization of recreation programs and amenities; etc.

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

\$139 Million in Governmental Fund Expenditures



Public Safety: 31%

Expenditures incurred for public safety activities including police and fire services.



Capital Outlay: 29%

Expenditures incurred for capital improvements throughout the city (please refer to page 11 for detailed information on our capital investment activities).



Other Services: 17%

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



Public Works: 7%

Expenditures incurred in providing engineering, transportation, and public works services as well as capital investment.



Culture and Recreation: 10%

Expenditures incurred in providing cultural and recreational services as well as capital investment.



Community Development: 6%

Expenditures incurred in providing community development, permitting, and inspection services.

NET POSITION AND FUND BALANCE

Over time, the increases or decreases in net position may serve as a useful indicator of the city’s financial position and stability. For fiscal year ended June 30, 2024, the City of Alpharetta’s net position totaled \$369 million with the breakdown as follows:

Net Investment in Capital Assets (74% or \$275.1 million)

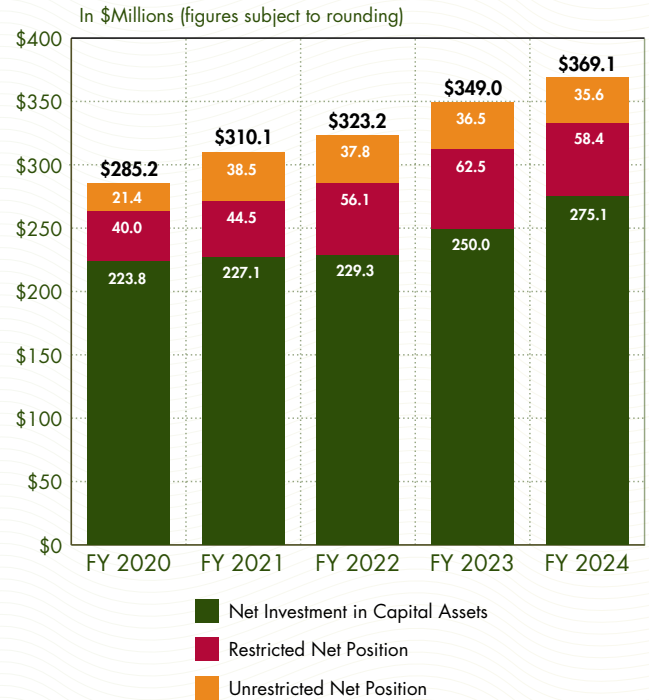
The portion invested in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment); less any related debt used to acquire said assets that is still outstanding. Capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

Restricted Net Position (16% or \$58.4 million)

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

Unrestricted Net Position (10% or \$35.6 million)

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



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

FUND BALANCE OF THE GENERAL FUND

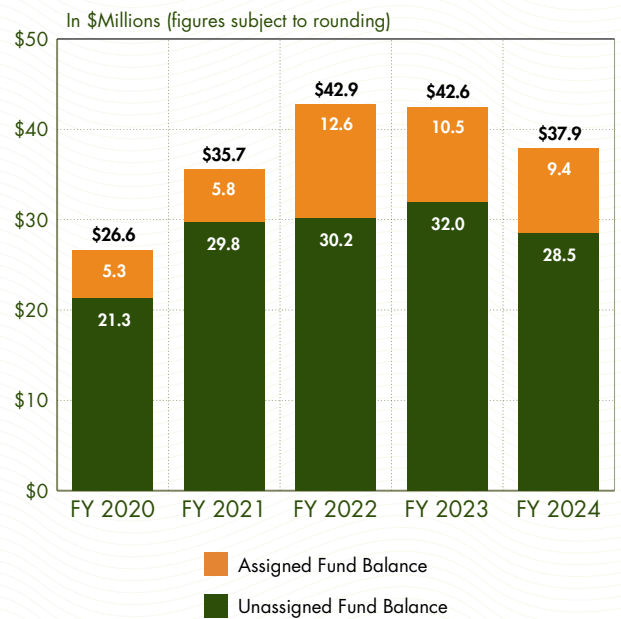
A key measure of the City of Alpharetta’s overall financial health is the fund balance. For fiscal year ended June 30, 2024, the city’s Fund Balance for the General Fund totaled \$38 million and can be further segmented as follows:

Assigned Fund Balance (25% or \$9.4 million)

This balance represents appropriations included in the fiscal year 2025 budget for pay-as-you-go capital projects and one-time, non-recurring expenditures.

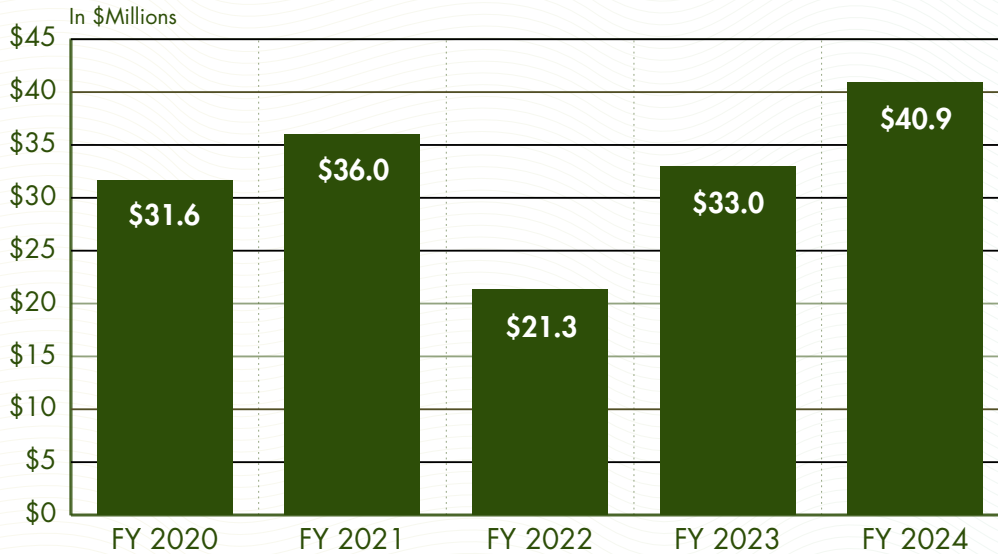
Unassigned Fund Balance (75% or \$28.5 million)

This balance represents approximately 31% of fiscal year 2025 budgeted expenditures. By ordinance, the city has mandated that such balance not be less than 16% of budgeted expenditures. This requirement allows the city to maintain an adequate reserve to cover unforeseen emergencies and/or revenue shortfalls. Historically, when budgeting, the City has set the minimum for the emergency reserve at a level in excess of the ordinance requirement. For fiscal year 2024, the emergency reserve requirement totals 25% which equates to \$23.5 million. The surplus after such emergency reserve will enable the City to fund one-time future capital in the amount of \$5 million as part of the annual budget to be developed for fiscal year 2026.



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

CAPITAL IMPROVEMENT PROJECTS



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

Substantial investments in community/capital improvements are made each year. The chart to the left depicts a 5-year history of expenditures to purchase, construct, and renovate the capital assets and infrastructure of our city. For fiscal year 2024, the City of Alpharetta's investment in capital outlay (parks, roadways, buildings, etc.) totaled \$41 million, demonstrating our on-going commitment to provide a quality of life that ensures the success and vitality of the area for the present and the future.

Capital Improvements Completed During Fiscal Year 2024

Annual Capital Projects

- Generator Replacements (various locations)
- HVAC Replacements (various locations)
- Roadway Milling and Resurfacing (various locations)
- Roof Repair and Rehabilitation (various locations)
- Sidewalk Repair and Replacement (various locations)
- Tree Planting and Landscape Improvements (various locations)

Design Improvements

- Cumming Street Sidewalk Improvements from Cricket Land to West of the Creek
- Four Windward Parkway Pedestrian Bridges
- Kimball Bridge Road (between Verizon and Georgia Power Driveways)
- Roswell Street Pedestrian Safety Improvements

Drainage Improvements

- Douglas Road Drainage Improvement Design from Redbud Drive to Leeward Run Drive
- Harris Road Drainage Improvement Design
- Several Drainage Improvements throughout the City including, but not limited to, Curb and Gutter Replacements, Structure Replacements and Pipes.

Park Improvements

- Alpha Loop Construction (Old Milton Parkway to Northwinds Parkway)

- Big Creek Greenway Board Replacement Construction
- Encore Greenway Park and Gateway Design
- Mid Broadwell Park Construction
- North Park Tennis/Pickleball Center Enhancements
- North Park Turf 2 Athletic Pole and Lighting Replacement
- Old Rucker Park Design
- Park Sidewalk Repairs (various parks)
- Union Hill Park Covered Event Pavilion Renovations
- Water Road Park Construction
- Webb Bridge Park Baseball Complex Enhancements
- Webb Bridge Park Dog Park Construction
- Webb Bridge Park Sanitary Sewer Design and Construction
- Webbzone Playground Replacement and Enhancements
- Wills Park Wacky World Area Improvement Design

Other Improvements

- Interior/Exterior Painting (various facilities)
- Bridge Maintenance (various locations)
- Parking Deck Maintenance (both garages)
- Public Works Facility Renovations
- Refreshing Pavement Striping (various locations)
- Street Lighting Maintenance (various locations)
- Traffic Light Timing Adjustments (various locations)
- Traffic Signs Repair (various locations)

CITY DEPARTMENTS BY THE NUMBERS

PUBLIC SAFETY

- 1** Police Station
- 2** Training Facilities
- 6** Fire Stations

275 Total Staffing
which includes:

- 115** Sworn Police Officers
- 107** Certified Firefighters

2 Fire Ladder Trucks
(in-service)

5 Fire Pumper Trucks
(in-service)

43,876 Emergency 911 Calls

RECREATION, PARKS AND CULTURAL SERVICES

- 6** Community/Art Centers
- 1** Aquatic Facility
- 1** Equestrian Center
- 3** Community Agriculture Venues

862 Acres of Parks

32 Athletic Fields

21 Miles of Trails

12 Playgrounds

137 Special Events
(city-sponsored and
city-partnered)

58,524 Recreation Program
Registrations

PUBLIC WORKS

757 Streetlights
(city-owned/maintained)

125 Signalized Intersections

568 Paved Lane Miles

14.77 Street Resurfacing (in miles)

235 Sidewalks (in miles)

10,300 Storm Pipe Lined
(in linear feet)

20 Storm Pipe Replaced
(in linear feet)

3,657 Storm Pipe Cleaned
(in linear feet)

6,705 Streetlights (power
companies maintained)

COMMUNITY DEVELOPMENT

4,475 Permits Issued

2,144 Code Enforcement
Inspections Performed

5,761 Business Licenses

DEFINITION OF KEY TERMS

- Assessed Valuation** The Fulton County Board of Assessors determines the fair market value of all real and personal property in Fulton County for property tax purposes. The Board then applies a statutory 40% to the fair market value to generate the assessed valuation on which property taxes are levied.
- Fund** A grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The city, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the city can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.
- Fund Balance** Fund equity for governmental funds which reflects the accumulated excess of revenues and other financing sources over expenditures and other financing uses. Fund Balance can be further segmented as follows:
- Restricted – Represents fund balance that is subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.
 - Assigned – Represents fund balance utilized in subsequent periods for pay-as-you-go capital projects and one-time, non-recurring expenditures.
 - Unassigned – Represents fund balance that is available for any purpose. However, the city has allocated this fund balance as follows: (a) The City Council adopted a minimum Fund Balance Reserve of approximately 16% for the General Fund to cover the cost of unforeseen emergencies, cover shortfalls by revenue declines, etc. In keeping with the best practices of a AAA rated city, Alpharetta currently maintains a Fund Balance Reserve of approximately 25%; and (b) funding for future one-time capital investment or other city initiatives.
- Governmental Fund** These funds are, in essence, accounting segregations of financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid; and the differences between governmental fund assets and liabilities is referred to as “Fund Balance”. The primary measurement focus is “flow of current financial resources”. In other words, are there more or less resources that can be spent in the near future as a result of transactions of the period? Increases in spending are reported in the operating statement as revenues or other financing sources, and decreases are reported as expenditures or other financing uses. The General Fund is the city’s primary governmental fund.
- Millage Rate** The amount of property tax stated in terms of a unit of the tax base. For example, each mill generates \$1.00 of tax for every \$1,000 of assessed valuation on real and personal property. The millage rate is the total number of mills assessed against the assessed valuation.
- Net Position** Total assets minus total liabilities of either the city as a whole or for a specific fund (e.g. Solid Waste Fund).
- Proprietary Fund** These funds are used to account for a government’s on-going activities which are similar to those often found in the private sector. The primary measurement focus is the economic condition of the fund as a result of the events and transactions of the period. Events and transactions that improve the economic position are reported as revenues or gains in the operating statement. Those events and transactions that diminish the economic position are reported as expenses or losses. The difference between fund assets and liabilities is referred to as “Net Position”.

GENERAL CONTACTS + SOCIAL MEDIA

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

Alpharetta Ambush Soccer Club
www.alpharettaambush.org

Alpharetta Athletic Programs
678-297-6130
www.alpharetta.ga.us/athletics

Alpharetta City Band
www.alpharettacityband.com

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

Alpharetta Public Safety Foundation
www.apsfoundation.org

Alpharetta Youth Baseball Association
leagues.bluesombrero.com/alpharettayba

Alpharetta Youth Softball Association
alpharettayouthsoftballassociation.teamsnapshots.com

Arts Alpharetta
www.ArtsAlpharetta.org

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

North Atlanta Football League
www.nafl.club

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



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

Alpharetta Parks on Instagram
www.instagram.com/AlpharettaParks



Alpharetta Arts Center on Instagram
www.instagram.com/alpharettaartscenter

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



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

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



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



2 Park Plaza
Alpharetta, GA 30009