



CITY OF ALPHARETTA
ANNUAL REVENUE HANDBOOK

RATES FOR 2025

INCLUDES REVENUE HISTORY FOR FISCAL YEARS 2020 - 2024

PREPARED BY:
TREASURY DIVISION
FINANCE DEPARTMENT

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Introduction

The purpose of this handbook is to serve as a reference guide for revenue sources for the City of Alpharetta, Georgia herein referred to as the City. Included in this guide is information regarding City the legal authorization for collection, revenue descriptions, department responsible for collections along with method of collections, rate formulas, contact persons, dates of last rate adjustments, and revenue history. The guide will be updated as new revenue sources are identified and as current revenue sources are revised. Unless stated otherwise, all legal citation locations referenced within this handbook refer to the Alpharetta Code of Ordinances, which can be found in electronic format at <http://www.municode.com>. Legal citation for the Official Code of Georgia Annotated (O.C.G.A.) is also included and can be found at <https://advance.lexis.com/container?config=00JAAzZDgzNzU2ZC05MDA0LTRmMDItYjkzMS0xOGY3MjE3OWNIODIKAFBvZENhdGFsb2fcIFfJnJ2lC8XZi1AYM4Ne&crid=ab7cefc3-2dcd-44b1-80c9-5ea37ccd6e&prid=1d70b319-8a0f-4fd0-9333-d34e2dfae012>

City of Alpharetta Financial Management Program

Revenue Administration Policy

Revenue Administration

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 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 the 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 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. This will result in a decrease in 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).

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 forwards 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 operational 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 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 the receipted funds that are deposited by the City, in accordance with the Code of Ordinances. A summary of the dates of fee adjustments is shown in Appendix A of this manual.

G. Revenue Handbook

A revenue handbook will be established and updated annually, as necessary, as part of the budget process. This handbook will be utilized to adjust fees and user charges. The handbook will include at least the following information:

- Legal Citation
- Revenue Description
- Department Responsible and Method of Collection
- Formula
- Contact Person
- Date of Last Rate Adjustment
- Revenue History

Ad Valorem Tax

Legal Citation: City of Alpharetta Code of Ordinances Article IV, Division 1, Sec. 42-120. Ad valorem tax due and delinquency dates; penalties. (Ord. No. 761, §§ I, II, 7-23-2018).

Ad valorem taxation of property, O.C.G.A. § 48-5-1 et seq.; municipal power of ad valorem taxation to provide for financial assistance to its development authority, O.C.G.A. § 48-5-350 et seq.

Revenue Description: : Ad valorem taxes, more commonly known as property taxes, are levied on the assessed value of real estate and personal property. Real property is land and generally anything that is affixed to the land; personal property is everything not considered real property, usually consisting of inventory and fixtures used in conducting business as well as boats, aircraft, machinery, etc. While motor vehicles are considered personal property, tax information specific to motor vehicles is provided in the "Motor Vehicle Tax" section. The basis for ad valorem taxation is the fair market value, as determined by the Fulton County Board of Assessors. The tax is levied on the assessed value of the property which is established at 40% of the fair market value (unless otherwise specified by law). The amount of tax is determined by the tax millage rate.

Department Responsible and Method of Collection: With the exception of motor vehicles, which are collected by Fulton County and remitted to the City, The City of Alpharetta Finance Department is responsible for the billing and collection of real estate and personal property taxes for our municipality and relies solely on the Fulton County Board of Assessors for tax information that pertains to property owners, fair market and assessed values, and property/billing addresses.

Property taxes are billed on or before October 1 each year and are due on December 1. Accounts not paid by the due date will accrue interest monthly at an annualized rate equal to the bank prime loan rate (posted by the Board of Governors of the Federal Reserve System) plus 3% until the taxes are paid in full.

For the purposes of this interest calculation, any period of less than one month shall be considered to be one month. In addition, a 5% penalty on the unpaid taxes will be imposed every 120 days after the due date up to the maximum amounts allowed by law (aggregate amount of penalties shall not exceed 20% of the principal amount of the taxes originally due).

The Fulton County Board of Tax Assessors is required to issue an annual notice of assessment for taxable tangible real and personal property. Upon receipt of this notice, any property owner desiring to appeal against the assessment may do so within 45 days of the date of the notice. Parcels in appeal are billed at 85% of the assessed value listed on their assessment notice or 100% of the last approved assessed value. However, the property owner may elect to be billed at 100% of the current year's assessed value instead. The selection of 85% or 100% must be made at the time of the appeal and will not be changed after the appeal is submitted.

Formula: Property taxes are calculated based on the assessed value, the City's millage rate and any additional exemptions that may apply. The millage rate is approved and adopted annually by the Alpharetta City Council in June. A tax rate of one mill represents a tax liability of one dollar per \$1,000 of assessed value. The City's millage rate for 2023 (fiscal year 2024) is 5.750 mills and includes 4.951 mills for general fund (i.e. operations and recurring capital) and 0.799 mills for debt service on voter approved bonds.

Exemptions:

Regular Homestead Exemption: The regular homestead exemption consists of a \$45,000 Basic Homestead Exemption to residents that own and occupy their residence as of January 1 of each year. The property owner applies for this exemption with Fulton County. The exemption continues if the owner's name does not change. This exemption is valid only for the general fund millage.

Senior Basic Exemption: In addition to the regular homestead exemption, the City offers an additional \$25,000 reduction in assessed value to homeowners age 65 and older (must provide proof of eligibility such as driver's license, passport, or copy of birth certificate). The property owner applies for this exemption with the City of Alpharetta. This exemption is valid for both general fund and debt service millage.

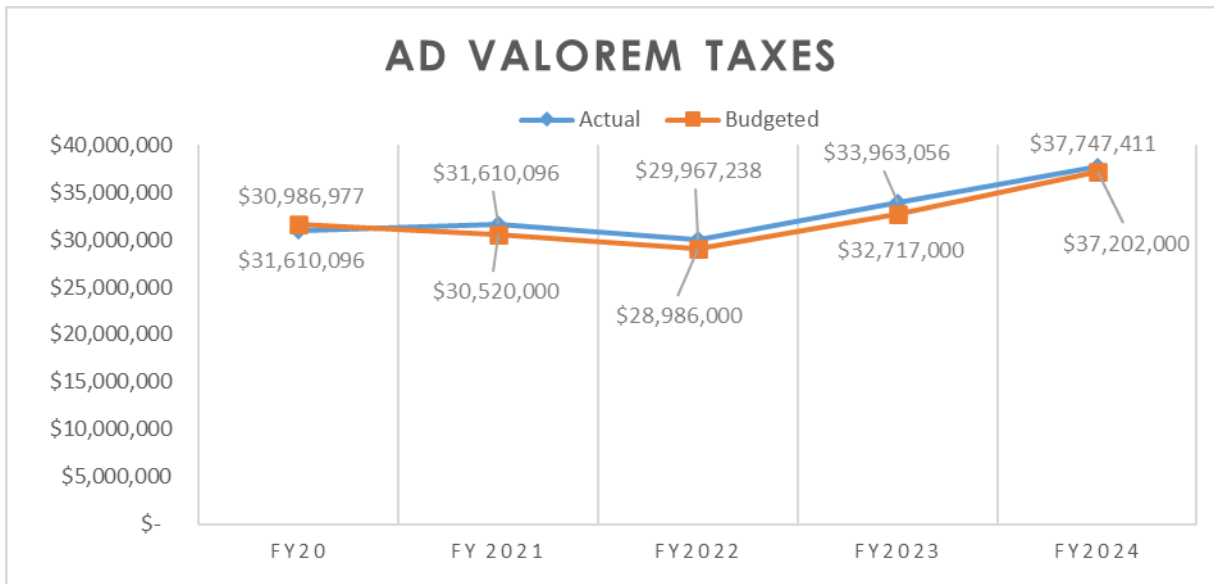
Senior Full Value Exemption: The City offers a complete elimination of assessed value to homeowners age 70 and older (must provide proof eligibility such as driver's license, passport, or copy of birth certificate) and who meet specific income eligibility requirements. The property owner applies for this exemption with the City of Alpharetta. This exemption is valid for both general fund and debt service millage.

Veteran's Exemption: Under federal law, the veteran's exemption is adjusted annually by the United States Secretary of Veterans Affairs and is available to disabled veterans who own and occupy their residence as January 1 of each year. The property owner applies for this exemption with Fulton County. This exemption is valid for both general fund and debt service millage.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year revenue history. The average revenue from ad valorem taxes across this five-year period is \$32,854,956.

	General Ledger Account Number	FY20	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Ad Valorem Tax (General Fund)	10090000-311100	\$ 24,803,627	\$ 26,299,010	\$ 24,550,694	\$ 27,550,384	\$ 30,901,251
Ad Valorem Tax (General Fund)	10090000-311200	\$ 473,442	\$ 82,459	\$ 80,345	\$ 597,295	\$ 394,232
Penalty/Interest (General Fund)	10090000-319100	\$ 43,086	\$ 95,736	\$ 82,128	\$ 120,087	\$ 117,964
Penalty/Interest: FIFA (Lien)	10090000-319500	\$ 1,575	\$ 2,072	\$ 4,935	\$ 5,635	\$ 4,235
Ad Valorem Tax (Debt Service Fund)	41090100-311100	\$ 5,564,390	\$ 5,100,366	\$ 5,214,158	\$ 5,564,390	\$ 6,247,147
Ad Valorem Tax (Debt Service Fund)	41090100-311200	\$ 95,378	\$ 20,319	\$ 21,835	\$ 114,423	\$ 69,520
Penalty/Interest (Debt Service Fund)	41090100-319100	\$ 5,479	\$ 10,134	\$ 13,143	\$ 10,842	\$ 13,062
Total Revenue for All Accounts by Year		\$ 30,986,977	\$ 31,610,096	\$ 29,967,238	\$ 33,963,056	\$ 37,747,411
Total Budget for All Accounts by Year		\$ 31,610,096	\$ 30,520,000	\$ 28,986,000	\$ 32,717,000	\$ 37,202,000



Adult Activity Center

Legal Citation: City of Alpharetta Recreation Commission established by the City of Alpharetta Code of Ordinances Chapter 32, Article II, Sec. 32-1 through 32-40, and Chapter 14. O.C.G.A. § 36-64-1 et seq.; O.C.G.A. § 36-64-5.

Revenue Description: Revenue collected as user fees from residents and non-residents for participation in Adult Activity Center activities and programs.

Department Responsible and Method of Collection: The Recreation, Parks & Cultural Services Department collects this revenue at the time of registration. The revenue from the Adult Activity Center is deposited into the General Fund. Fee structure is based upon fair market value for the activity and the cost associated with the activity. When fees are approved by the Alpharetta Recreation Commission for programs and athletics, the approved rate is an hourly, per session, or per game fee. This type of approval provides flexibility in the fee schedule to allow program fees to be adjusted based upon the length of the program.

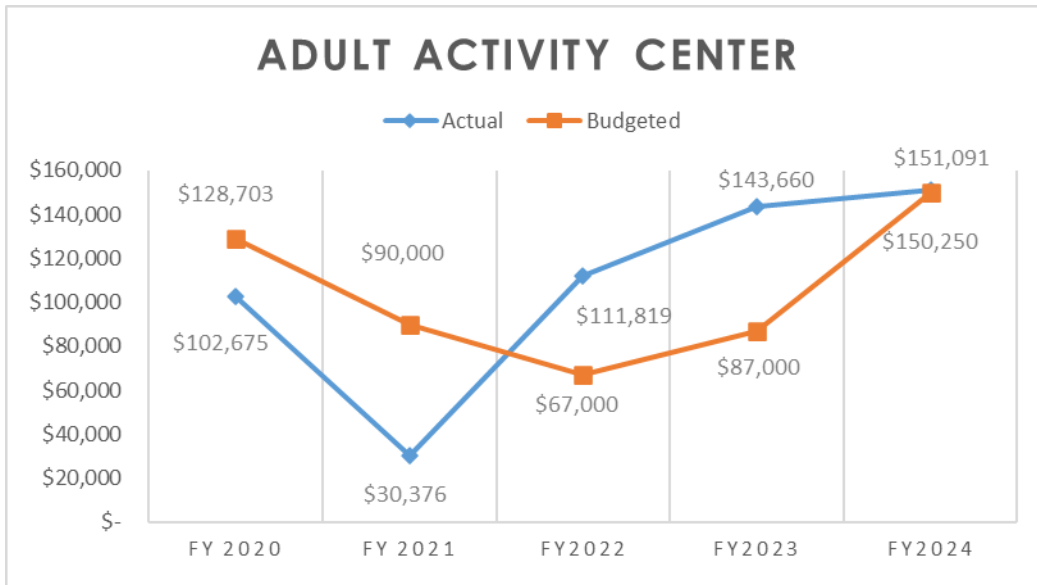
Formula:

Activity	Resident Fee
Ceramics	Supply fee only
Day Trips	\$8.00-\$62.00 per person
Overnight Trips destination.	\$350.00 - \$700.00 Price depends on
Pickleball Lessons resident	\$45.00-94.00 Residents/ \$67.50-141Non-
Specialty Events	\$2.00-\$20.00

Contact: Morgan Rodgers, Director of Recreation, Parks & Cultural Services

Revenue History: The following page shows a five-year revenue history. The average revenue from Adult Activity Center events across this five-year period is \$107,974.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Adult Activity Center Fees	10061450-347220	\$ 10,882	\$ 27,569	\$ 38,863	\$ 81,448	\$ 104,084
Adult Activity Center Building Rental	10061450-347221	\$ 2,076	\$ 2,288	\$ 394	\$ 913	\$ 250
Adult Activity Center Trip Fees	10061450-347222	\$ 89,717	\$ 520	\$ 72,562	\$ 61,300	\$ 46,757
Total Revenue for All Accounts by Year		\$ 102,675	\$ 30,376	\$ 111,819	\$ 143,660	\$ 151,091
Total Budget for All Accounts by Year		\$ 128,703	\$ 90,000	\$ 67,000	\$ 87,000	\$ 150,250



Alcohol Beverage Excise Taxes

Legal Citation: City of Alpharetta Code of Ordinances Part II, Chapter 4, Article I, Sections 4-12 through 4-16. O.C.G.A. § 3-4-80; § 3-4-130; § 3-5-80; § 3-5-81; § 3-6-60.

Revenue Description: Alcohol excise taxes are generated by taxes levied on restaurant retailers and wholesalers of alcoholic beverages.

Department Responsible and Method of Collection: The Finance Department collects revenue for Alcohol Beverage Excise Taxes. The revenue is deposited into the General Fund. This excise tax is imposed upon and collected from the licensed wholesale dealers and restaurant operators. The licensed wholesale dealers and restaurant operators shall file a report for the preceding month containing the exact quantities of malt beverages, distilled spirits, and wine sold during the month in the City. The report is due to the city by the 20th of each month along with remittance of the applicable tax. In reporting and paying the amount of tax due, each restaurant operator is allowed to retain 3% of the amount due, only if the amount due was not delinquent at the time of payment.

Formula:

Wholesaler Charges:

- Malt Beverages Sold from Barrel or Bulk Container:
\$6.00 levied on each container sold containing not more than 15 ½ gallons, and a proportionate tax at the same rate on all fractional parts of 15 ½ gallons.
- Malt Beverages Sold from Bottle, Can, or Other Container:
\$0.05 per 12 ounces levied and a proportionate tax at the same rate on all fractional parts of 12 ounces.
- Wine:
\$0.22 is levied on each liter sold and a proportionate tax at the same rate on all fractional parts of a liter.
- Distilled Spirits Sold by the Package:
\$0.22 is levied on each liter sold and a proportionate tax at the same rate on all fractional parts of a liter.

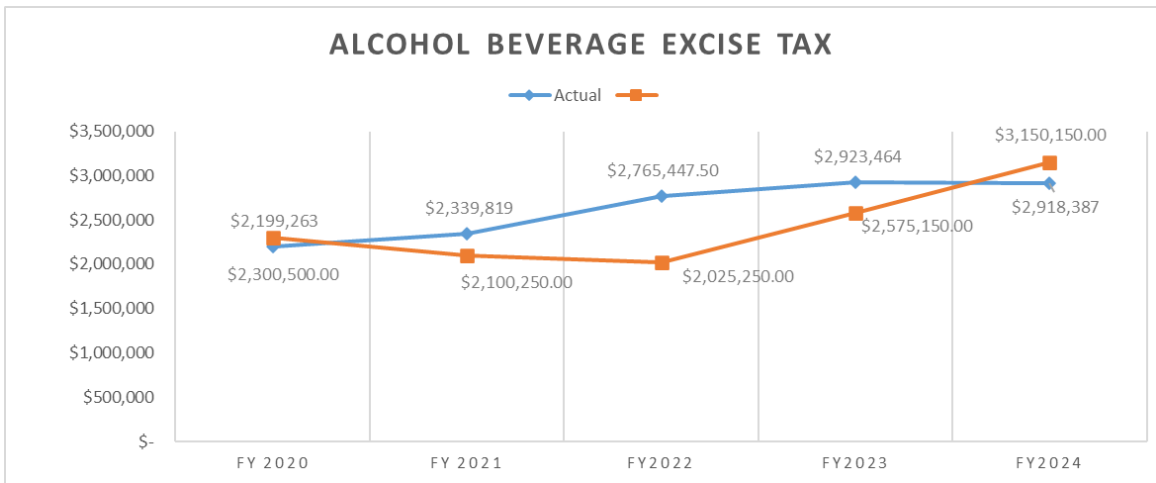
Restaurant Retailer Charges:

- Liquor by the Drink:
3% tax is levied on the amount charged to the public for alcoholic beverages sold by the drink.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year revenue history. The average revenue from excise taxes across this five-year period is \$2,626,276.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Alcohol Excise Tax	10090000-314200	\$ 2,199,245	\$ 2,339,660	\$ 2,764,435.02	\$ 2,922,779	\$ 2,915,349
Penalty/Interest	10090000-319202	\$ 18	\$ 159	\$ 1,012.48	\$ 685	\$ 3,037
Total Revenue for All Accounts by Year		\$ 2,199,263	\$ 2,339,819	\$ 2,765,447.50	\$ 2,923,464	\$ 2,918,387
Total Budget for All Accounts by Year		\$ 2,300,500.00	\$ 2,100,250.00	\$ 2,025,250.00	\$ 2,575,150.00	\$ 3,150,150.00



Alcohol Beverage License Administrative/Investigative Fee

Legal Citation: City of Alpharetta Code of Ordinances Part II, Chapter 4, Article I, Sec 4.2 through Sec. 4-11. O.C.G.A. § 3-3-2.

Revenue Description: The revenue from administrative/investigative fees is collected to defray the investigative, administrative, and advertising costs associated with issuing a new alcohol license of any type. Any business who wishes to sell, serve, manufacture, or distribute an alcoholic beverage is required to meet the provisions outlined in the Code, obtain a license, and submit the administrative/investigative one time only fee with the initial license application. This fee is retained by the city regardless of the issuance, denial, or withdrawal of an application for an alcohol license.

Department Responsible and Method of Collection:

The Community Development Department collects Alcohol Beverage License Administrative/Investigative Fee. The revenue from the administrative/investigative fees is deposited into the General Fund. Fees are collected as applications are submitted.

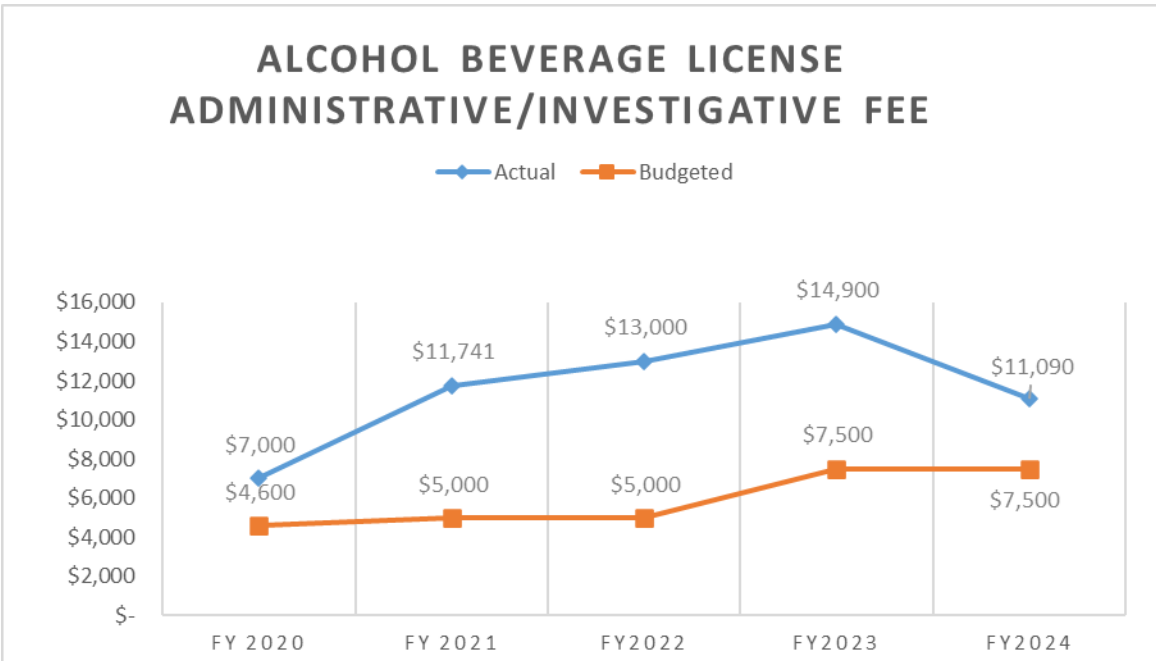
Formula:

Investigative and Advertising Fee	\$350.00 per application submitted
Investigative Fee for Server Permit	\$50.00 per employee

Contact: Kathi Cook, Community Development Director

Revenue History: The following page shows a five-year revenue history. The average revenue from alcohol license administrative/investigative fees across this five-year period is \$11,546.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Alcohol Beverage License Administrative/Investigative Fee	10013300-321101/321100	\$ 1,750	\$ 1,241	\$ 50	\$ 2,300	\$ 1,500
Alcohol Beverage License Administrative/Investigative Fee	10074500-321101	\$ 5,250	\$ 10,500	\$ 12,950	\$ 12,600	\$ 9,590
Total Revenue for All Accounts by Year		\$ 7,000	\$ 11,741	\$ 13,000	\$ 14,900	\$ 11,090
Total Budget for All Accounts by Year		\$ 4,600	\$ 5,000	\$ 5,000	\$ 7,500	\$ 7,500



Alcohol Beverage Permits

Legal Citation: City of Alpharetta Code of Ordinances Part II, Chapter 4 et. seq. O.C.G.A. § 3-3-2, § 3-7-1

Revenue Description: Issuance of licenses that permit entities to sell, serve, manufacture, or distribute alcoholic beverages in the City. Any business who wishes to sell, serve, manufacture, or distribute an alcoholic beverage is required to obtain a license and renew that license on an annual basis. All licenses granted hereunder shall expire on December 31 of each year.

Department Responsible and Method of Collection: The Community Development Department and City Clerk office is responsible for the collection of all license renewals. The revenue from alcohol beverage licenses is deposited into the General Fund. License fees are collected as applications are submitted and licenses are issued for the full calendar year or for the number of months remaining in the calendar year, expiring December 31 each year.

Any applicant granted a license before July 1 shall pay the full license fee without proration. License fees for licenses granted on or after July 1 shall be prorated based on the number of months remaining in the calendar year. A partial month shall be counted as a full month.

For License renewal, a licensee shall file a renewal application accompanied by the license fee with the City upon City provided forms on or before November 15 of each year without penalty. Applications for renewal filed after November 15 and on or before December 15 shall be subject to a penalty of ten percent of the license fee.

No renewal license shall be granted on applications filed after December 15, but such applications shall be treated as an initial application and the applicant shall be required to comply with all rules and regulations for the granting of licenses as if no previous license had been issued.

License fees are not refundable.

Formula: Fees as based upon the type of business and what types of alcohol the business plans to sell. Below are the breakdowns of these fees.

Consumption on the Premises - Restaurants:

Beer, Wine, & Liquor	\$4,500.00
Beer Only	\$1,000.00
Wine Only	\$1,000.00
Sunday Sales	\$500.00

Consumption on the Premises – Private Clubs (as defined by Alpharetta Code Chapter 4, Sec. 4-1:

Private Club – Beer & Wine	\$750.00
Private Club – Liquor	\$750.00
Private Club – Sunday sales	\$500.00

Package Stores:

Liquor	\$2,500.00
Beer	\$1,000.00
Wine	\$1,000.00
Growlers	\$1,000.00

Distributors:

Liquor	\$4,000.00 + \$1.70 per case
Beer	\$2,000.00 + \$1.00 per case
Wine	\$2,000.00 + \$1.00 per case

Manufacturers:

Brewery	\$500.00
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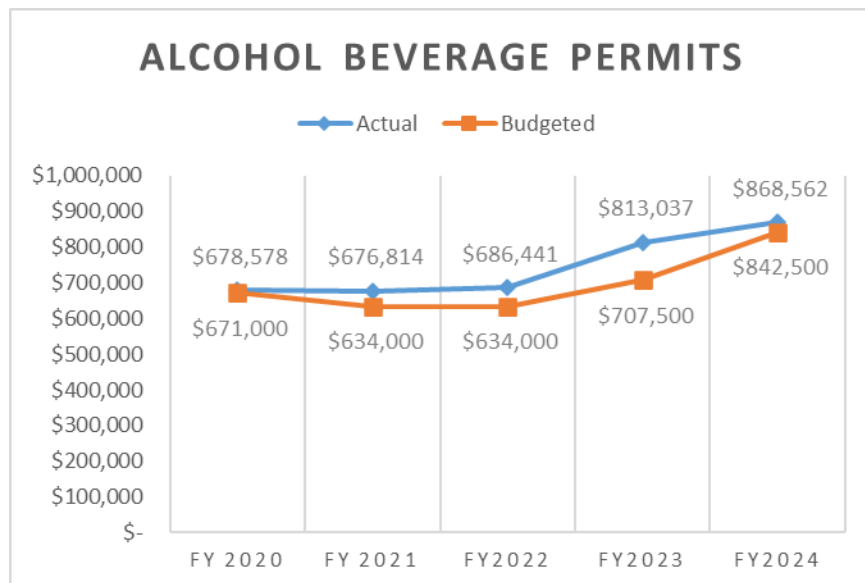
Specialty Gift Shops:

Beer	\$300.00
Wine	\$300.00

Contact: Lauren Shapiro, City Clerk and Kathi Cook, Community Development Director

Revenue History: The following shows a five-year revenue history. The average revenue from alcohol beverage licenses across this five-year period is \$744,686.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Alcohol Beverage Permit Fees	10013300-321100	\$ 550	\$ 1,700	\$ 1,950	\$ 2,300	\$ 1,500
Alcohol Beverage Permit Fees	10031100-321100	\$ 26,925	\$ 1,241	\$ -	\$ 2,500	\$ -
Alcohol Beverage Permit Fees	10074500-321100	\$ 643,388	\$ 671,050	\$ 756,842	\$ 800,167	\$ 857,892
Penalty/Interest	10031100-324100	\$ 50	\$ 10,705	\$ -	\$ 405	\$ -
Penalty/Interest	10074500-324100	\$ 7,665	\$ -	\$ 10,340	\$ 7,665	\$ 9,170
Total Revenue for All Accounts by Year		\$ 678,578	\$ 676,814	\$ 686,441	\$ 813,037	\$ 868,562
Total Budget for All Accounts by Year		\$ 671,000	\$ 634,000	\$ 634,000	\$ 707,500	\$ 842,500



Aquatics

Legal Citation: City of Alpharetta Recreation Commission established by the City of Alpharetta Code of Ordinances Chapter 32, Article II, Sec. 32-1 through 32-40, and Chapter 14. O.C.G.A. § 36-64-1 et seq.; O.C.G.A. § 36-64-5.

Revenue Description: Revenue collected as user fees from residents and non-residents for participation in aquatic programs.

Department Responsible and Method of Collection: The Recreation, Parks & Cultural Services Department collects this revenue at the time of registration. The revenue from aquatics is deposited into the General Fund. Fee structure is based upon fair market value for the activity and the cost associated with the activity. When fees are approved by the Alpharetta Recreation Commission for programs and athletics, the approved rate is an hourly, per session, or per game fee. This type of approval provides flexibility in the fee schedule to allow program fees to be adjusted based upon the length of the program.

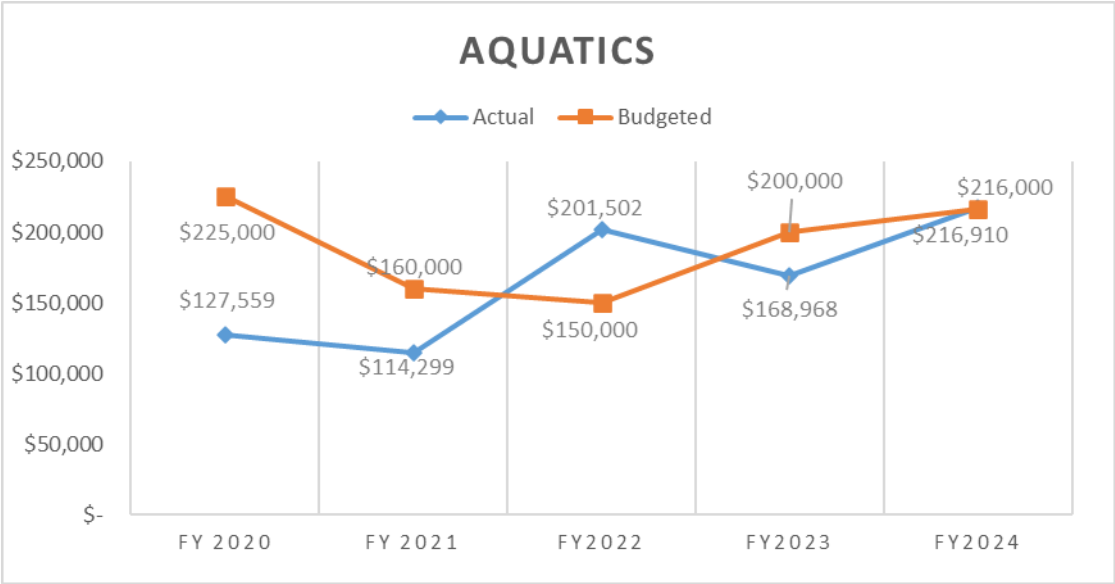
Formula:

Activity	Resident	Non-Resident
Daily Pool Admission	\$5.00	\$8.00
Senior Pool Admission	\$1.00	\$2.00
Family Season Pool Pass	\$200.00	\$300.00
Special Events	\$5.00	\$8.00
Individual Season Pool Pass	\$90.00	\$135.00
Swim Team	\$105.00	\$157.50
Senior Swim/Aerobics	\$1.00	\$2.00
Adult Lap Swim	\$5.00	\$8.00

Contact: Morgan Rodgers, Director of Recreation, Parks & Cultural Services

Revenue History: The following page shows a five-year revenue history. The average revenue from aquatics fees across this five-year period is \$165,847.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Aquatics Fees	10061240-347010	\$ 127,559	\$ 114,299	\$ 201,502	\$ 168,968	\$ 216,910
Total Revenue for All Accounts by Year		\$ 127,559	\$ 114,299	\$ 201,502	\$ 168,968	\$ 216,910
Total Budget for All Accounts by Year		\$ 225,000	\$ 160,000	\$ 150,000	\$ 200,000	\$ 216,000



Asset Proceeds

Legal Citation: City of Alpharetta Code of Ordinances Part I, Subpart A, Article VI, Sec. 6-30. O.C.G.A. § 36-37-6

Revenue Description: Proceeds generated from the disposal of capital and non-capital assets as well as insurance proceeds received from assets rendered disabled.

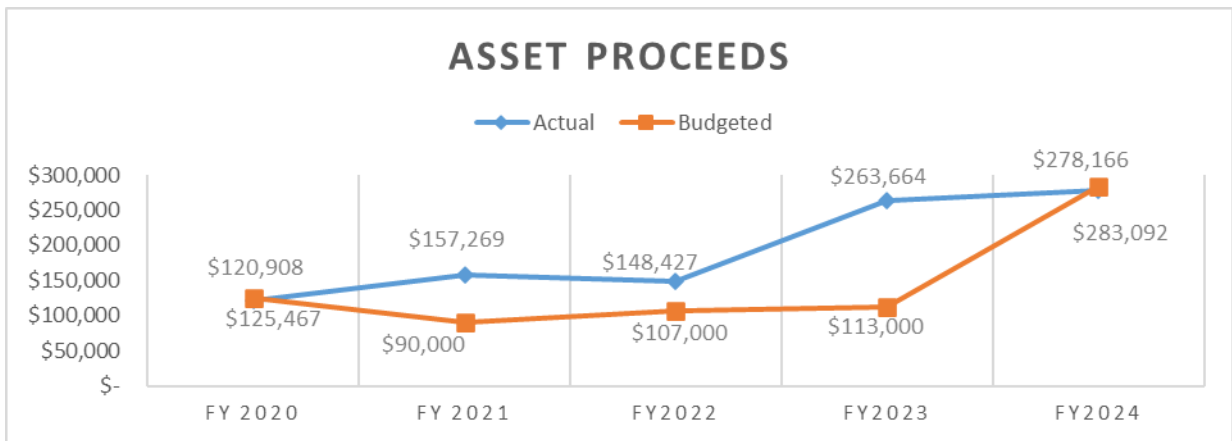
Department Responsible and Method of Collection: The Finance Department is responsible for the collection. Assets are disposed through an online auction company or through a contracted auction house. The online auction company, contracted auction house, or the insurance company remits asset proceeds to the City and the funds are deposited into a non-department revenue account in the applicable fund.

Formula: There is no formula assigned to disposal of assets other than fair market value determined by the buyer of the asset through the auction process. Insurance company proceeds from damaged or destroyed property are determined using the insurance company rate of reimbursement applicable to the type of impairment to the asset.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year history. The average revenue from asset proceeds across this five-year period is \$161,406.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Asset Proceeds: Sale of Capital Assets	10090000-392100	\$ 29,100	\$ 123,655	\$ 84,154	\$ 46,548	\$ 53,300
Asset Proceeds: Insurance Proceeds	60015550-392300	\$ 52,528	\$ 33,611	\$ 45,216	\$ 210,549	\$ 212,067
Asset Proceeds: Sale of Non-Capital Assets	10090000-392400	\$ 4,180	\$ 3	\$ 19,056	\$ 6,567	\$ 12,799
Total Revenue for All Accounts by Year		\$ 120,908	\$ 157,269	\$ 148,427	\$ 263,664	\$ 278,166
Total Budget for All Accounts by Year		\$ 125,467	\$ 90,000	\$ 107,000	\$ 113,000	\$ 283,092



Athletics

Legal Citation: City of Alpharetta Recreation Commission established by the City of Alpharetta Code of Ordinances Chapter 32, Article II, Sec. 32-1 through 32-40, and Chapter 14. O.C.G.A. § 36-64-1 et seq.; O.C.G.A. § 36-64-5.

Revenue Description: Revenue collected as user fees from residents and non-residents for participation in athletic programs.

Department Responsible and Method of Collection: The Recreation, Parks & Cultural Services Department collects this revenue at the time of registration. The revenue from athletics is deposited into the General Fund. Fee structure is based upon fair market value for the activity and the cost associated with the activity. When fees are approved by the Alpharetta Recreation Commission for programs and athletics, the approved rate is an hourly, per session, or per game fee. This type of approval provides flexibility in the fee schedule to allow program fees to be adjusted based upon the length of the program.

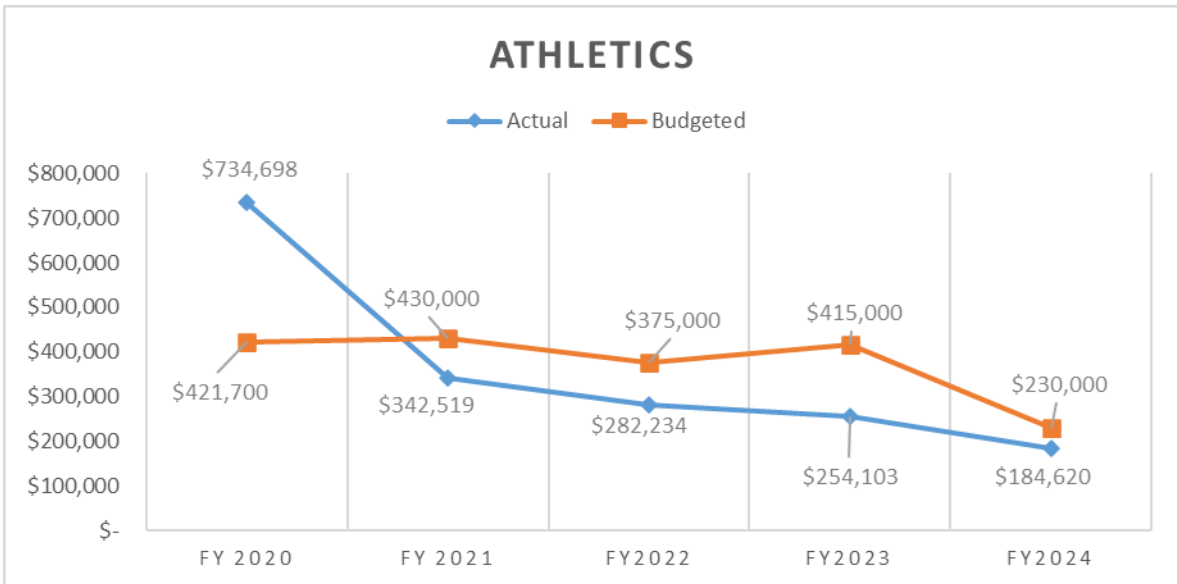
Formula:

Athletic Leagues		
Activity	Team	Non-Resident Per Player
Basketball – Adult	\$400.00	\$25.00
Basketball – Teen	\$400.00	\$25.00
Softball – Adult	\$450.00	\$25.00
Youth Athletics		
Activity	Resident	Non-Resident
Basketball League	\$150.00	\$225.00
Volleyball league	\$225.00	\$337.50
Instructional Tennis/PB	\$18.50/class	\$27.75/class
Youth Instructional Sports	\$15.00-19.50/class	\$22.50-28.50/class
Field Rental		
Activity	Resident	Non-Resident
Grass Fields (without lights)	\$50.00/hour	\$75.00/hour
Grass Fields (with lights)	\$75.00/hour	\$112.50/hour
Turf Fields (without lights)	\$75.00/hour	\$112.50/hour
Turf Fields (with lights)	\$100.00/hour	\$150.00/hour
Tennis – North Park Courts 1-3	\$8.00/2hrs	\$12.00/2hrs
Tennis – Webb Bridge Courts 1-4	\$8.00/2hrs	\$12.00/2hrs
Tennis – Wills Park Courts 1-6	\$8.00/2hrs	\$12.00/2hrs
Tennis		
ALTA/USTA	\$250.00/team	\$25.00/player

Contact: Morgan Rodgers, Director of Recreation, Parks & Cultural Services

Revenue History: The following shows a five-year revenue history. The average revenue from athletic registration fees across this five-year period is \$359,634.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Athletics: City of Milton IGA	10061100-337051	\$ 316,587	\$ -	\$ -	\$ -	\$ -
Athletics: Athletic Fees	10061300-347250	\$ 344,405	\$ 272,650	\$ 252,887	\$ 215,270	\$ 157,244
Athletics: Athletics Field Rental Fees	10061300-347254	\$ 21,784	\$ 29,203	\$ 29,346	\$ 38,832	\$ 27,376
Athletics: Soccer Doc Fees	10061300-347255	\$ 51,922	\$ 40,666	\$ -	\$ -	\$ -
Total Revenue for All Accounts by Year		\$ 734,698	\$ 342,519	\$ 282,234	\$ 254,103	\$ 184,620
Total Budget for All Accounts by Year		\$ 421,700	\$ 430,000	\$ 375,000	\$ 415,000	\$ 230,000



Building Permit Fees

Legal Citation: City of Alpharetta Code of Ordinances Part II, Chapter 8, Article VII, Sec. 8-179 through Sec. 8-184; City of Alpharetta Unified Development Code Article V, Section 5-1 through 5-8. O.C.G.A. § 48-13-9.

Revenue Description: Administrative fees and fines imposed pursuant to this section involve constructing or maintaining the structural integrity, architectural aesthetics, electrical, low voltage, mechanical (HVAC), plumbing services and distribution systems, fire safety, energy conservation functions, and temporary uses of structures located upon real property.

Department Responsible and Method of Collection: Community Development collects this revenue at the time of permit application from persons desiring to plan, permit, construct, modify, renovate, or demolish structures located on real property located in the City. The revenue from building permit fees is deposited into the General Fund.

Formula:

Residential Building Permits:

Base Fee	Cost of Imprv./1000 x \$5.50(min \$50.00)
Plan Review	Cost of Imprv./1000 x 2.75(min \$25.00)
Sewer Inspection (if applicable)	\$35.00 per connection
Erosion Inspection (if applicable)	\$85.00
Cert. of Occupancy/Completion	\$100.00

Residential Pool Permits:

Base Fee	Cost of Imprv./1000 x \$5.50 (min \$50.00)
Plan Review	Cost of Imprv./1000 x \$2.75 (min 25.00)
Sewer Inspection (if applicable)	\$35.00 per connection
Erosion Inspection (if applicable)	\$85.00
Cert. of Occupancy/Completion	\$100.00

Residential Electrical Permits:

Temporary Power Pole	\$50.00 each
Whole House Electrical	
0 – 200A Service Panel	\$100.00 each
0 – 200A Additional Panel	\$40.00 each
Service Change Out	
0 – 200A Service Panel	\$50.00 each
Wall Outlets	\$1.00 each
Switches	\$1.00 each
Light Fixtures	\$1.00 each
Ceiling Fans	\$5.00 each
Exhaust Fans	\$5.00 each
Appliance/Equipment	\$5.00 each
Swimming Pool	\$50.00 each
Basement Finish	\$50.00 each
Other (system specific)	To be determined by item

Residential Low Voltage Permits:

Whole House Low Voltage System	\$100.00 each
Phone System	\$50.00 each
Data System	\$50.00 each
Security System	\$50.00 each
Fire Alarm System	\$50.00 each
CATV System	\$50.00 each
Basement Finish	\$50.00 each
Other (system specific)	To be determined by item

Residential Mechanical (HVAC) Permits:

Whole House HVAC (0 – 5 Ton Single System)	\$100.00 each
Additional HVAC System (0 – 5 Ton Single System)	\$ 50.00 each
Space Heater 0 – 150M	\$25.00 each
Exhaust/Dryer Vent	\$5.00 each
Misc. Ductwork System	\$50.00 each
Replace Furnace	\$50.00 each
Replace Compressor	\$50.00 each
Fire/Smoke Dampers	\$4.00 each
Fuel Gas	\$5.00 each
Basement Finish	\$50.00 each
Other (system specific)	To be determined by item

Plumbing Permits:

Whole House Plumbing	\$100.00 each (includes 2 baths)
Additional ½ Bath	\$25.00 each
Tub/Shower	\$5.00 each
Kitchen Sink	\$5.00 each
Bar/Other Sink	\$5.00 each
Laundry Sink	\$5.00 each
Hose Bibb w/VB	\$5.00 each
Floor/Hub Drain	\$5.00 each
Dishwasher	\$5.00 each
Water Heater	\$25.00 each
Ejector/Sump Pump	\$25.00 each
Sewer Install/Repair	\$50.00 each
Water Install/Repair	\$50.00 each
Irrigation Meter	\$50.00 each
Fuel Gas Outlet	\$5.00 each
Basement Finish	\$50.00 each
Water Wells	\$50.00 each
Gray Water System	\$50.00 each
Misc. Fixture Outlet	\$5.00 each
Other (system specific)	To be determined by item

Commercial Building Permits:

Base Fee	Cost of Imprv./1000 x \$5.50 (min \$50.00)
Plan Review	Cost of Imprv./1000 x \$4.50 (min \$25.00)
Sewer Inspection (if applicable)	\$50.00 per connection
Erosion Inspection (if applicable)	\$100.00
Cert. of Occupancy/Completion	\$0.05 per square foot (min \$200.00)
Interior Finish Only	\$200.00

Commercial Pools:

Base Fee	Cost of Imprv./1000 x \$5.50 (min \$50.00)
Plan Review	Cost of Imprv./1000 x \$2.75 (min \$25.00)
Sewer Inspection (if applicable)	\$50.00 per connection
Erosion Inspection (if applicable)	\$100.00
Cert. of Occupancy/Completion	\$200.00

Commercial Mechanical (HVAC):

Heat System 1 -150M BTU	\$75.00 each
Additional Heat System	\$0.50 per M BTU
AC System 0 – 5 Ton	\$50.00
Additional AC System	\$2.00 per ton
Space Heater	\$0.20 per M BTU
Inlet/Exhaust Air System	\$0.02 per CFM
Misc. Ductwork System	\$50.00 each
Grease Hood	\$2.00 per square foot
Chiller/Refrigerator Unit	\$50.00 each
Fire/Smoke Dampers	\$4.00 each
Fuel Gas Outlet Other	\$5.00 each
Other (system specific)	To be determined by item

Commercial Electrical:

Temporary Power Pole	\$50.00 each
0 – 400A Service System	\$75.00 each
401 – 1000A Service System	\$100.00 each
1001A + Service System	\$125.00 each
Transformers	\$5.00 each
Motors	\$5.00 each
Equipment Disconnects	\$4.00 each
Wall Outlets	\$1.00 each
Switches	\$1.00 each
Light Fixtures	\$1.00 each
PIU & VAV	\$5.00 each
Exhaust Fans	\$5.00 each
Swimming Pool	\$50.00 each
Sign – Electrical	\$50.00 each
Other (system specific)	To be determined by item

Commercial Plumbing:

Toilet	\$5.00 each
Lavatory Sink	\$5.00 each
Tub/Shower	\$5.00 each
Kitchen/Break Room Sink	\$5.00 each

Bar/Medical Sink	\$5.00 each
Laundry/Mop Sink	\$5.00 each
Hose Bibb w/VB	\$5.00 each
Drinking Fountain	\$5.00 each
Floor/Hub Drain	\$5.00 each
Roof Drain	\$5.00 each
Water Heater/Boiler	\$25.00 each
Ejector/Sump Pump	\$25.00 each
Water Install/Repair	\$50.00 each
Sewer Install/Repair	\$50.00 each
Grease Trap	\$25.00 each
Fuel Gas Outlet	\$5.00 each
Medical Gas Outlet	\$5.00 each
Misc. Fixture/Outlet	\$5.00 each
Water Wells	\$50.00 each
Gray Water System	\$50.00 each
Other (system specific)	To be determined by item

Commercial Low Voltage:

Telephone System 1 – 20 Outlets	\$50.00 per system
Additional Phone Outlets	\$1.00 each
Data System 1 – 20 Outlets	\$50.00 per system
Additional Data Outlets	\$1.00 each
Security System 1 – 20 Outlets	\$50.00 per system
Additional Security Outlets	\$1.00 each
Fire Alarm System 1 – 20 Outlets	\$50.00 per system
Additional Alarm Outlets	\$1.00 each
CATV System 1 – 20 Outlets	\$50.00 per system
Additional CATV Outlets	\$1.00 each

Temporary Use Permit Fees:

Construction Trailer or Office	\$100.00 per office/trailer
Real Estate Sale/Hiring Office	\$100.00 per office/trailer
Outdoor Tent Sale	\$100.00
Open Christmas Tree Lot	\$100.00
Fruit/Vegetable Stand	\$100.00
Carnival, Circus, or Fair	\$100.00
Religious Meetings in Temp Structure	\$100.00
Temporary Antenna	\$100.00
Commercial Filming Activity	\$500.00

Miscellaneous Fees:

Temporary Cert. of Occupancy	\$200.00
Temporary Cert. of Completion	\$200.00
First Re-Inspection Fee	\$25.00
Second Re-Inspection Fee	\$50.00
Third Re-Inspection Fee	\$100.00
Permit Renewal (prior to expiration)	\$200.00

If the permitted work is not substantially complete, as evidenced by

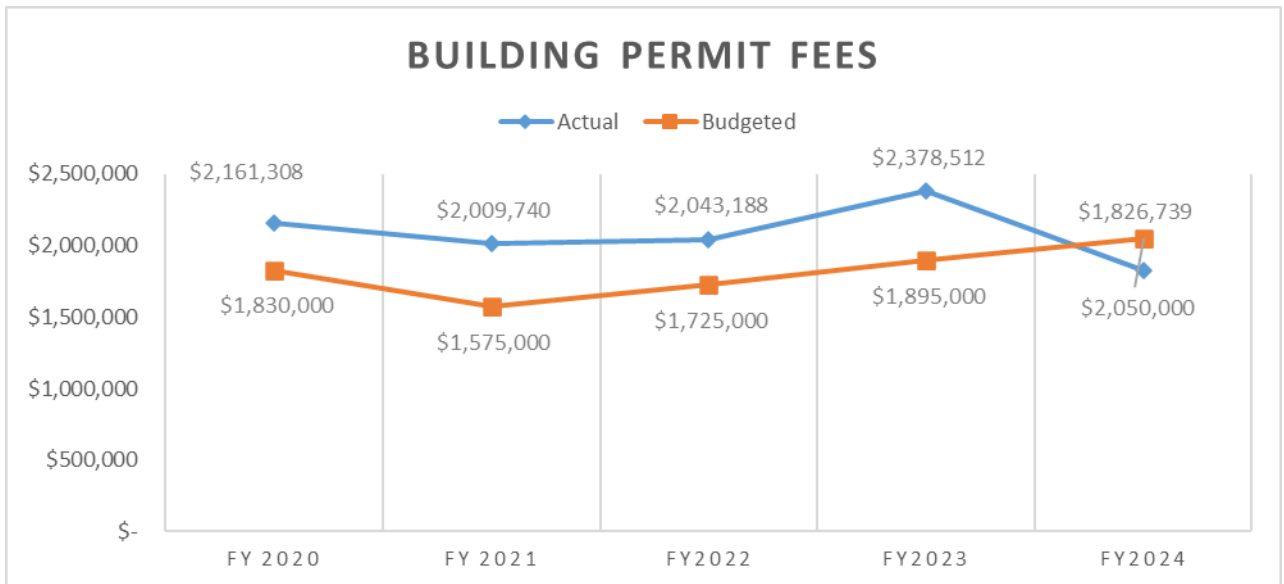
inspection records the renewal fee is one half (50%) of the fees assessed at original building permit issue, but not less than \$200.00.

Penalty Fee	Double Permit Fees
Replacement Card	\$50.00
Administrative Fee	\$25.00
Address Change	\$200.00 per address
Demolition Permits (whole building)	\$300.00
Demolition Permits (partial building)	\$200.00

Contact: Kathi Cook, Director of Community Development

Revenue History: The following shows a five-year revenue history. The average revenue from building permits across this five-year period is \$2,083,897.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Building Permit Fees: Sign Permit Fee	10074500-322230	\$ 31,033	\$ 38,533	\$ 55,992	\$ 42,906	\$ 59,293
Building Permit Fees	10074500-323100	\$ 2,130,275	\$ 1,971,207	\$ 1,987,196	\$ 2,335,606	\$ 1,767,446
Total Revenue for All Accounts by Year		\$ 2,161,308	\$ 2,009,740	\$ 2,043,188	\$ 2,378,512	\$ 1,826,739
Total Budget for All Accounts by Year		\$ 1,830,000	\$ 1,575,000	\$ 1,725,000	\$ 1,895,000	\$ 2,050,000



Business and Occupational Tax

Legal Citation: City of Alpharetta Code of Ordinances Part II, Chapter 42, Article III, Sec. 42-55 through 42-87. O.C.G.A. § 36-35-6(a)(5), O.C.G.A. § 48-13-5 through 48-13-9.

Revenue Description: The purpose of the business occupational tax is to levy, assess, and collect an annual occupational tax on certain businesses and practitioners of professions and occupations located or exerting substantial efforts in the city.

Department Responsible and Method of Collection: The Community Development Department is responsible for issuing licenses to new businesses and the Finance Department is responsible for renewals. The revenue from business occupation taxes is deposited into the General Fund. Business Occupational Tax bills are mailed out December 1 of each year and are due by February 15. Payments not received by April 15 are considered delinquent and incur penalties and interest.

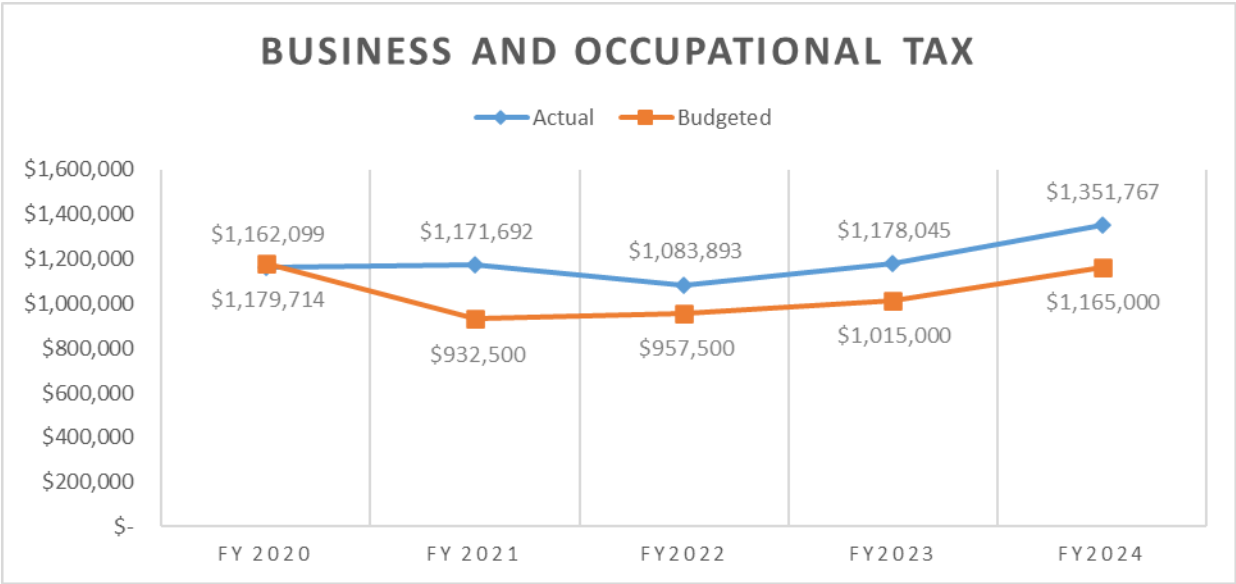
Formula:

1 – 4 Employees	\$150.00
5 – 10 Employees	\$225.00
11 – 25 Employees	\$350.00
26 – 49 Employees	\$500.00
50 Employees and above	\$200.00 plus \$7.00 per employee
Insurance Companies	\$100.00
Pawnshops	\$150.00
Home-based business	\$90.00

Contact: Kathi Cook, Director of Community Development (new licenses) Thomas G. Harris, Director of Finance (renewals)

Revenue History: The following page shows a five-year revenue history. The average revenue from business occupational tax across this five-year period is \$1,189,499.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Business and Occupational Tax	10074500-316100	\$ 1,153,937	\$ 1,138,811	\$ 1,063,180	\$ 1,153,003	\$ 1,286,921
Penalty/Interest	10074500-319400	\$ 8,162	\$ 32,881	\$ 20,713	\$ 25,042	\$ 64,846
Total Revenue for All Accounts by Year		\$ 1,162,099	\$ 1,171,692	\$ 1,083,893	\$ 1,178,045	\$ 1,351,767
Total Budget for All Accounts by Year		\$ 1,179,714	\$ 932,500	\$ 957,500	\$ 1,015,000	\$ 1,165,000



Community Center

Legal Citation: City of Alpharetta Recreation Commission established by the City of Alpharetta Code of Ordinances Chapter 32, Article II, Sec. 32-1 through 32-40, and Chapter 14. O.C.G.A. § 36-64-1 et seq.; O.C.G.A. § 36-64-5.

Revenue Description: Revenue collected as user fees from residents and non-residents for participation in Community Center programs.

Department Responsible and Method of Collection: The Recreation, Parks & Cultural Services Department collects this revenue at the time of registration. The revenue from the Community Center is deposited into the General Fund. Fee structure is based upon fair market value for the activity and the cost associated with the activity. When fees are approved by the Alpharetta Recreation Commission for programs and athletics, the approved rate is an hourly, per session, or per game fee. This type of approval provides flexibility in the fee schedule to allow program fees to be adjusted based upon the length of the program.

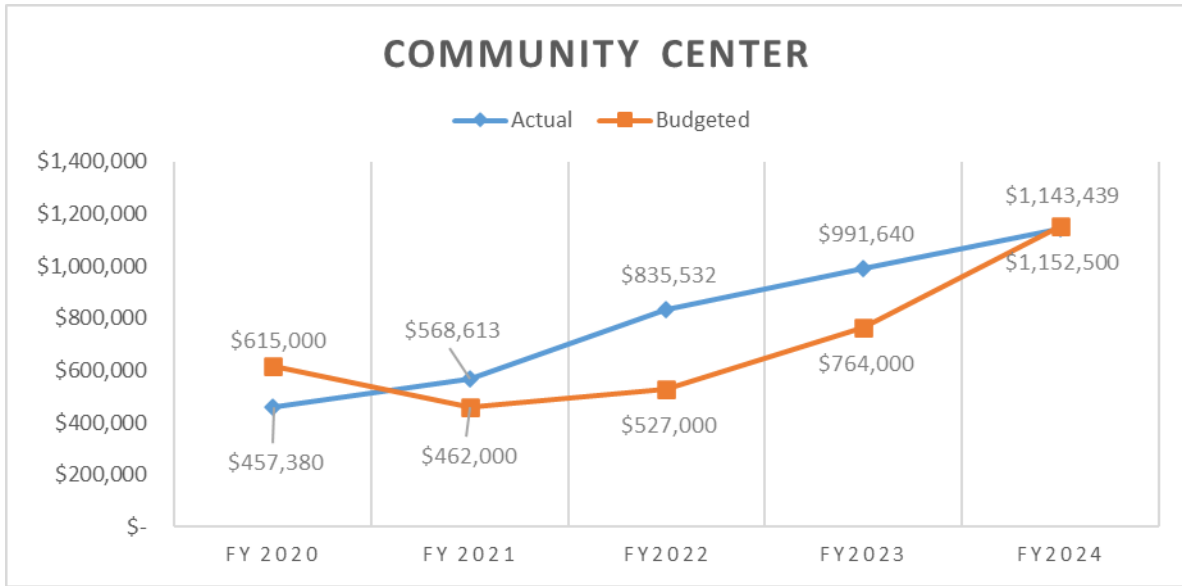
Formula:

Activity	Resident	Non-Resident
Youth Dance Non-recital	\$13.00/class	\$19.50/class
Youth Dance Recital (school year)	\$14.00/class	\$21.00/class
Gymnastics	\$13.00/hour	\$19.50/hour
AGA Gymnastics Team	\$5.00/hour	\$ 7.50/hour
Specialty Camps	\$108.00-\$210.00	\$162.00-\$315.00
SporTykes	\$9.00/ class	\$13.50/class
Tree Climbing	\$37.00/ class	\$55.50/class
Special Events	\$0-\$15.00	\$0-\$22.50
Family Dance	\$20.00/person	\$30.00/person
Babysitter Cert. Classes	\$59.00/class	\$88.50/class
Gym Rental (2 hr. min, 4 hr. wkend)	\$75.00/hour	\$112.50/ hour
Day Camps	Residents	Non-Residents
Camp Happy Hearts	\$175.00	\$263.00
Wills Park Day Camp	\$175.00	\$263.00

Contact: Morgan Rodgers, Director of Recreation, Parks & Cultural Services

Rate/Revenue History: The following page shows a five-year revenue history. The average revenue from the Community Center across this five-year period is \$799,321.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Community Center Fees	10061400-347210/10061410-347212	\$ 444,458	\$ 563,879	\$ 826,349	\$ 981,226	\$ 1,125,524
Community Center Building Rental	10061400-347211	\$ 6,815	\$ 4,603	\$ 7,707	\$ 8,393	\$ 16,071
Community Center: Open Gym Fees	10061100-347995	\$ 6,107	\$ 132	\$ 1,477	\$ 2,021	\$ 1,845
Total Revenue for All Accounts by Year		\$ 457,380	\$ 568,613	\$ 835,532	\$ 991,640	\$ 1,143,439
Total Budget for All Accounts by Year		\$ 615,000	\$ 462,000	\$ 527,000	\$ 764,000	\$ 1,152,500



Confiscation Proceeds

Legal Citation: The O.C.G.A. § 9-16-10 authorizes the disposition of seized property.

Revenue Description: Confiscation revenue is a percentage of revenue from the sale of seized property as a result of drug-related arrests as well as the interest accrued from the investment of the revenue.

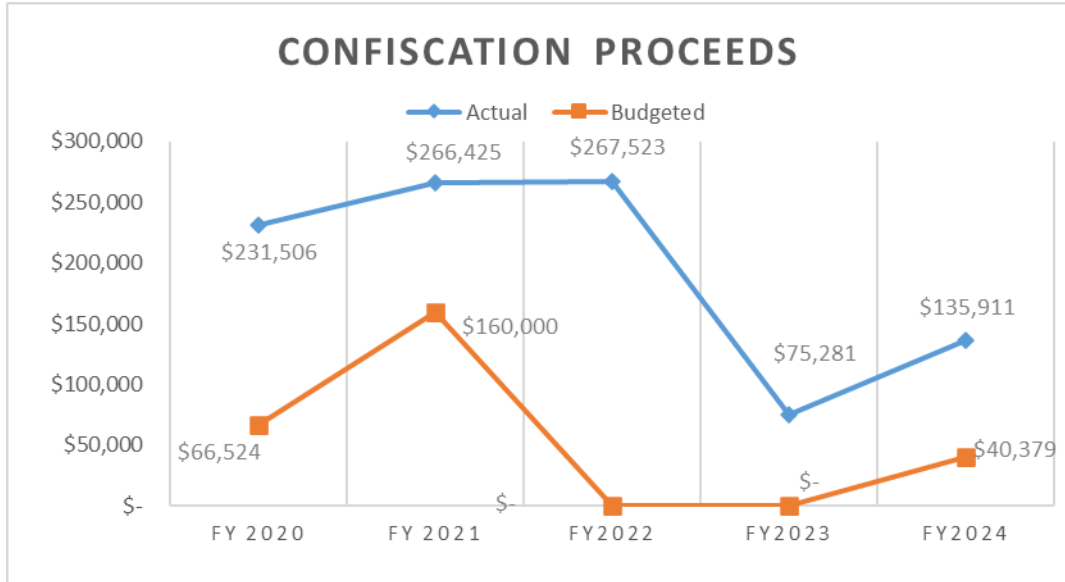
Department Responsible and Method of Collection: The Public Safety Department is responsible for the collection of this revenue. Confiscation revenue is deposited into the Drug Enforcement Agency (DEA) Fund and accounted for as either Federal or State confiscation proceeds. Revenue that meets the criteria for distribution to local law enforcement agencies is collected and processed through either Federal or State District Court systems and eventually distributed to local law enforcement agencies.

Formula: Potential percent of revenue will vary depending on the jurisdictional involvement in the case resulting in apprehension/seizure. Proceeds from forfeiture confiscation are not limited on an annual basis, but the proceeds must go toward purchases directly related to local law enforcement agencies.

Contact: John Robison, Director of Public Safety

Revenue History: The following page shows a five-year revenue history. The average revenue from confiscation activities across this five-year period is \$195,329.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Confiscation Proceeds: Federal Funds	21031110-351300	\$ 157,910	\$ 68,793	\$ 236,585	\$ 59,719	\$ 135,911
Confiscation Proceeds: State Funds	21131120-351301	\$ 71,733	\$ 196,541	\$ 30,937	\$ 15,562	\$ -
Confiscation Proceeds: Interest	21031110-361000	\$ 1,863	\$ 1,091	\$ 1	\$ -	\$ -
Total Revenue for All Accounts by Year		\$ 231,506	\$ 266,425	\$ 267,523	\$ 75,281	\$ 135,911
Total Budget for All Accounts by Year		\$ 66,524	\$ 160,000	\$ -	\$ -	\$ 40,379



Contributions and Donations

Legal Citation: City of Alpharetta Code of Ordinances Part I, Subpart A, Article I, Sec. 1.13; City of Alpharetta Financial Management Plan Budget Policy as adopted by the Alpharetta City Council.

Revenue Description: Contributions are accepted from individuals, businesses, and philanthropic organizations, for both restricted and unrestricted purposes.

Department Responsible and Method of Collection: The Finance Department is responsible for the collection of this revenue. Contribution revenue is deposited into the applicable General Fund departmental contribution account. Each department has a contra-revenue account to offset expenditures made with the contributed revenue. The applicable department, in conjunction with the Finance Department, is charged with tracking restricted contribution revenue.

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.

Formula: Any material contribution shall be appropriated by City Council prior to expenditure. Material contributions shall be defined as one-time contributions exceeding one percent of the department's annual maintenance and operating expenditure appropriation or \$10,000, whichever is less.

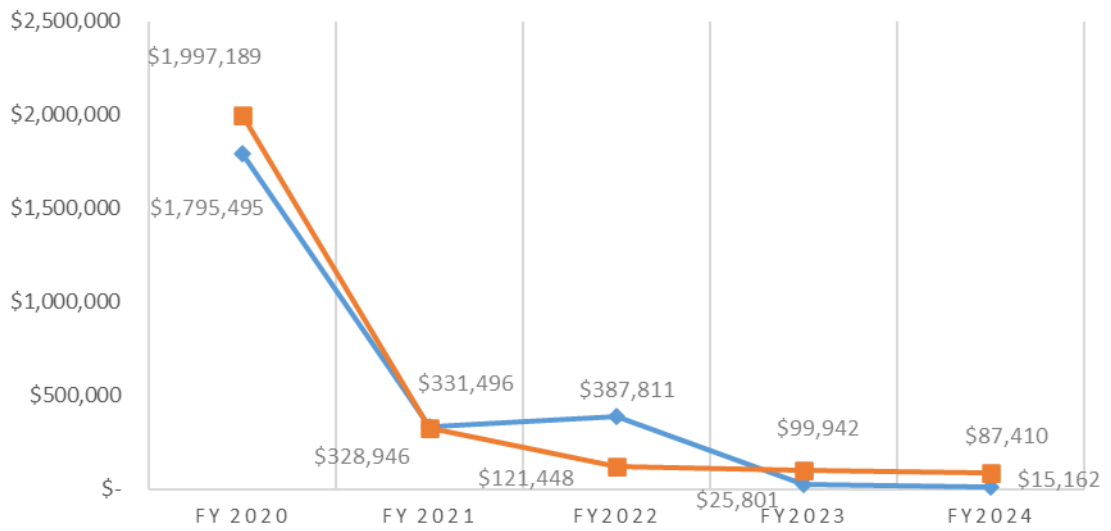
Contact: Thomas G. Harris, Director of Finance

Revenue History: The two following pages show a five-year revenue history. The average revenue from Contributions and Donations across this five-year period is \$511,153.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Contributions and Donations	10013200-371000	\$ 2,129	\$ 2,178	\$ 2,178		
Contributions and Donations	10031100-371000		\$ 1,350	\$ 955		
Contributions and Donations	10031200-371000					\$ 2,343
Contributions and Donations	10031500-371000					\$ 10
Contributions and Donations	10031520-371000	\$ 286			\$ 200	\$ -
Contributions and Donations	10041050-371000			\$ -		
Contributions and Donations	10041051-371000	\$ 1,500	\$ 1,500	\$ 1,500		
Contributions and Donations	10061100-371000	\$ 908	\$ 5,438	\$ 15,840	\$ 11,105	\$ 12,409
Contributions and Donations	10061450-371000	\$ -	\$ -	\$ -	\$ -	\$ 400
Contributions and Donations	10061900-371000					
Contributions and Donations	10061650-371000-C1926	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Contributions and Donations	10090000-371000	\$ 300				
Contributions and Donations	22013230-371000-C2100	\$ 6,140	\$ 6,230	\$ 3,545		
Contributions and Donations	22031150-371000-C2041	\$ 10,000				
Contributions and Donations	22013230-371000-C2047	\$ 500				
Contributions and Donations	22061150-371000-C2106	\$ -	\$ -			
Contributions and Donations	22061150-371000-C2024	\$ 10,000				
Contributions and Donations	22061150-371000-C2212	\$ -	\$ -	\$ 4,000		
Contributions and Donations	22061150-37000-C2234			\$ 2,248		
Contributions and Donations	22074150-371000-C2106	\$ 2,095				
Contributions and Donations	30113230-371000-C1728	\$ -				
Contributions and Donations	30113230-371000-C1625					
Contributions and Donations	30141100-371000-C1712	\$ 1,016,944				
Contributions and Donations	30141100-371000-C1008	\$ -	\$ 5,000			
Contributions and Donations	30141100-371000-C1808		\$ -			
Contributions and Donations	30141100-371000-C1536					
Contributions and Donations	30141100-371000-C1410	\$ 29,122				
Contributions and Donations	30141100-371000-C1620					
Contributions and Donations	30161150-371000-C1911	\$ 37,810				
Contributions and Donations	30161150-371000-C1926	\$ 40,000				
Contributions and Donations	30161150-371000-C1929	\$ 10,657				
Contributions and Donations	30161150-371000-C2021	\$ 35,000				
Contributions and Donations	30161150-371000-C2023	\$ 30,000				
Contributions and Donations	30174150-371000-C0019	\$ -	\$ 138,500			
Contributions and Donations	30174150-371000-C0910		\$ 66,300			
Contributions and Donations	30176100-371000-C1712	\$ 110,793		\$ 252,545		
Contributions and Donations	30176100-371000-C1442	\$ 33,312				
Contributions and Donations	30176100-371000					
Contributions and Donations	30176100-371000-C0005					
Contributions and Donations	30190200-371000					
Contributions and Donations	30241100-37100	\$ -	\$ -		\$ 4,496	\$ -
Contributions and Donations	10041050-371001-EPW00					
Contributions and Donations	30141100-371001-C1712					
Contributions and Donations	30431150-371001-C1907	\$ 308,000				
Contributions and Donations	34061150-371000-C2248	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions and Donations	99575100-371000-C1526					
Contributions and Donations	99575100-371000-C1532	\$ 100,000	\$ 95,000	\$ 95,000		
Contributions and Donations	99575100-371000-C1625					
Contributions and Donations	99575100-371000-C1403					
Contributions and Donations	99575100-371000-C1601					
Contributions and Donations	99575100-371000-C1821	\$ -				
Total Revenue for All Accounts by Year		\$ 1,795,495	\$ 331,496	\$ 387,811	\$ 25,801	\$ 15,162
Total Budget for All Accounts by Year		\$ 1,997,189	\$ 328,946	\$ 121,448	\$ 99,942	\$ 87,410

CONTRIBUTIONS AND DONATIONS

—◆— Actual —■— Budgeted



Cultural Arts Programs

Legal Citation: City of Alpharetta Recreation Commission established by the City of Alpharetta Code of Ordinances Chapter 32, Article II, Sec. 32-1 through 32-40, and Chapter 14. O.C.G.A. § 36-64-1 et seq.; O.C.G.A. § 36-64-5.

Revenue Description: Revenue collected as user fees from residents and non-residents for participation in Cultural Arts programs.

Department Responsible and Method of Collection: The Recreation, Parks & Cultural Services Department collects this revenue at the time of registration. The revenue from Cultural Arts is deposited into the General Fund. Fee structure is based upon fair market value for the activity and the cost associated with the activity. When fees are approved by the Alpharetta Recreation Commission for programs and athletics, the approved rate is an hourly, per session, or per game fee. This type of approval provides flexibility in the fee schedule to allow program fees to be adjusted based upon the length of the program.

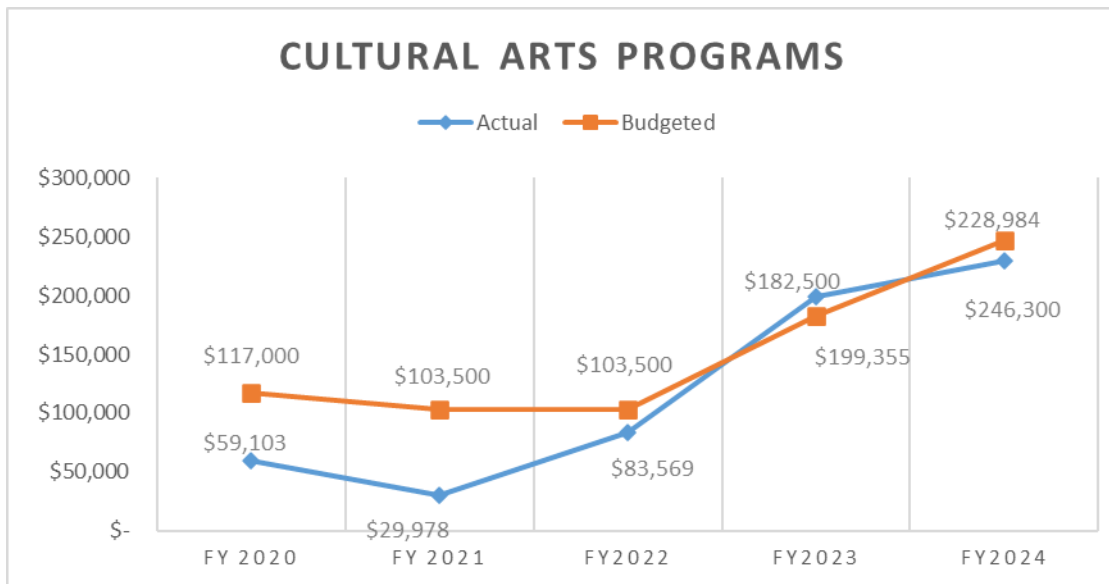
Formula:

Activity	Resident	Non-Resident
Art Classes (youth)/class	\$11.75	\$17.65
Art Classes (adult)/class	\$12.50	\$18.75
Art Camp	\$150.00	\$225.00
Specialty Workshops	\$25.00-\$50.00	\$37.00-\$75.00

Contact: Morgan Rodgers, Director of Recreation, Parks & Cultural Services

Revenue History: The following page shows a five-year revenue history. The average revenue from Cultural Arts Programs across this five-year period is \$120,198.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Cultural Arts Programs: Art Program Fees	10061350-347020	\$ 2,317	\$ 1,125	\$ -	\$ 4,089	\$ 30,693
Cultural Arts Programs: Art Program Fees	10061360-347020-RCA08	\$ 51,371	\$ 39,638	\$ 94,641	\$ 101,715	\$ 100,245
Cultural Arts Programs: Summer Camp Fees	10061360-347020-RCA07	\$ 5,286	\$ 58,109	\$ 81,173	\$ 92,498	\$ 98,046
Cultural Arts Programs: Special Event Shows	10061360-347020-RCA10	\$ -	\$ -	\$ -	\$ -	\$ -
Cultural Arts Programs: Arts Center	10061360-347020	\$ 129	\$ -	\$ 2,385	\$ 1,053	\$ -
Total Revenue for All Accounts by Year		\$ 59,103	\$ 29,978	\$ 83,569	\$ 199,355	\$ 228,984
Total Budget for All Accounts by Year		\$ 117,000	\$ 103,500	\$ 103,500	\$ 182,500	\$ 246,300



Development Permits and Related Fees

Legal Citation: City of Alpharetta Unified Development Code Article IV, Section 4.4. O.C.G.A. § 43-41-14.

Revenue Description: Revenue collected from any person who engages in development activity defined as construction or expansion of a building, structure, or use, any change in use of a building or structure, or any change in the use of land requiring the issuance of a building permit.

Department Responsible and Method of Collection: The revenue from development permit fees is deposited into the General Fund. The total fee for the applicable building activity is collected by the Community Development Department. The tree removal and soil erosion permit fees are recorded as revenue in the Engineering/Public Works Department. 20% of the plan review fee is recorded as revenue in the Public Safety Department.

Formula:

Related Fees

Zoning Map	\$5.00
Road Impact Ordinance	\$5.00
Public Safety Impact Fee Ordinance	\$5.00
Recreation, Parks & Cultural Services Facilities Impact Fee Ordinance	\$5.00
Establishment of Zoning Districts	\$5.00
Sign Regulations	\$5.00
Tree Protection Ordinance	\$5.00
Administrative Fee	\$25.00

Open Records Requests

Standard 8.5 x 11 Copies	\$0.10 per page
11 x 17 Color Copies	\$1.78 each
Plans Copied	Image rates + courier
Search Time – First 30 minutes	No Fee
Search Time – per hour after 30 minutes	Hourly rate
Offsite Retrieval	\$60.00 per box

Sign Fee

Banner	\$25.00
Construction	\$100.00
Permanent Sign – Wall/Ground	\$300.00
Monument	\$400.00

Land Disturbance Permit

Drainage Pipe	\$35.00 per linear foot
Drainage Structure	\$1,500.00 each
Headwalls	\$1,000.00 each
Base and paving	\$1.00 per square foot

Improvements to Local Road	\$2.50 per square foot
Curb and Gutter	\$15.00 per linear foot
Pave Striping & Marking	\$0.50 per linear foot
Improvements to Collector Street	\$3.50 per square foot
Detention FAC, Type A	\$1.50 per CF Storage
Detention FAC, Type B	\$1.00 per CF Storage
Erosion Control	\$700.00 per AC
Sidewalk	\$4.00 per square foot
Tree Inspections	\$100.00 per AC
NPDES Permit (Disturbed Acreage)	\$40.00 per acre for sites 1 acre or greater

Other Fees

Printing and Duplicating Services	To be determined by item
Code Enforcement Fines	To be determined by item
Contribution (Tree Bank)	To be determined by item
Contribution (Parking Fund)	To be determined by item

Residential Land Disturbance Permit

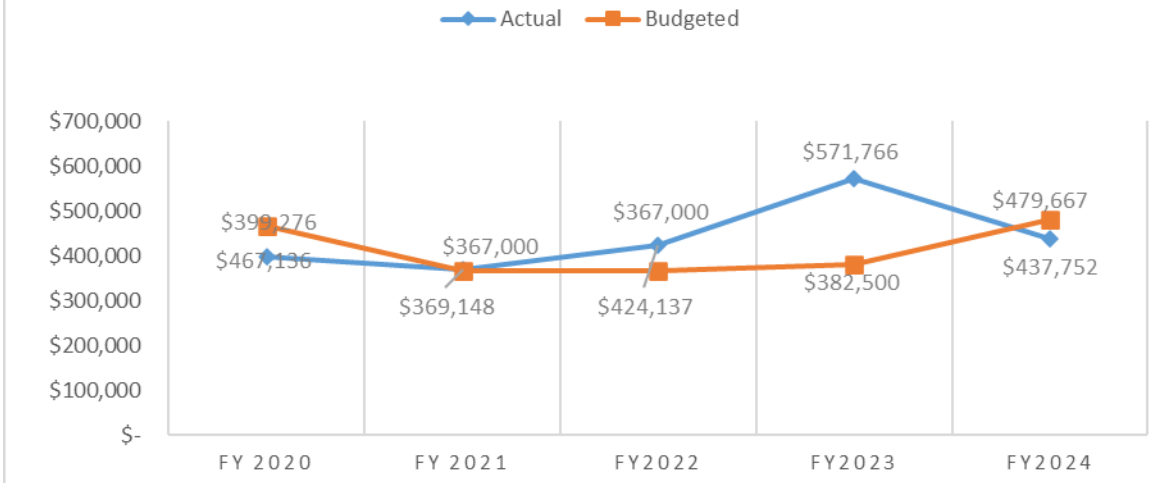
Application/Submittal	\$200.00
Permit Fees applies to new homes, new Townhomes, or tea down and rebuild projects	\$200.00

Contact: Kathi Cook, Director of Community Development

Revenue History: The following page shows a five-year revenue history. The average revenue collected from development permits and fees across this five-year period is \$440,416.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Small Cell Wireless Permits	10041050-323900	\$ -	\$ 24,300.00	\$ 12,029.18	\$ 5,480.85	\$ 3,753.29
Development Permits	10074500-322200	\$ 178,480	\$ 137,046	\$ 182,176	\$ 321,955.64	\$ 208,467
House Moving Permits	10074500-322220	\$ -	\$ -	\$ 1	\$ -	\$ 200
Occupancy Permits	10074500-322991	\$ 187,262	\$ 168,602	\$ 162,252	\$ 187,262	\$ 135,768
Tree Removal Permits	10074400-322992	\$ 3,236	\$ 6,421	\$ 5,238	\$ 4,033	\$ 7,013
Soil Erosion Permits	10074400-322994	\$ 22,034	\$ 13,354	\$ 36,140	\$ 22,034	\$ 72,200
Code Enforcement Fines / Fees	10074100-351190	\$ -	\$ 18,175	\$ 3,250	\$ 7,000	\$ 3,000
Fines / Fees	10074400-324000	\$ 4,000	\$ 1,250	\$ 23,050	\$ 24,000	\$ 7,350
Total Revenue for All Accounts by Year		\$ 399,276	\$ 369,148	\$ 424,137	\$ 571,766	\$ 437,752
Total Budget for All Accounts by Year		\$ 467,136	\$ 367,000	\$ 367,000	\$ 382,500	\$ 479,667

DEVELOPMENT PERMITS AND RELATED FEES



Emergency 911 Charges for Service

Legal Citation: City of Alpharetta Code of Ordinances Chapter 16, Article III, Section 16-54. O.C.G.A. 46-5-133 and 46-5-134(2).

Revenue Description: A monthly charge is imposed upon each subscriber of a wireless telecommunications connection whose billing address is within the City of Alpharetta. This fee is to be used to support the maintenance and operation of the emergency 911 system, which can provide automatic number identification of a wireless telecommunications connection and the location of the base station or cell site which receives a 911 call from a wireless telecommunications connection.

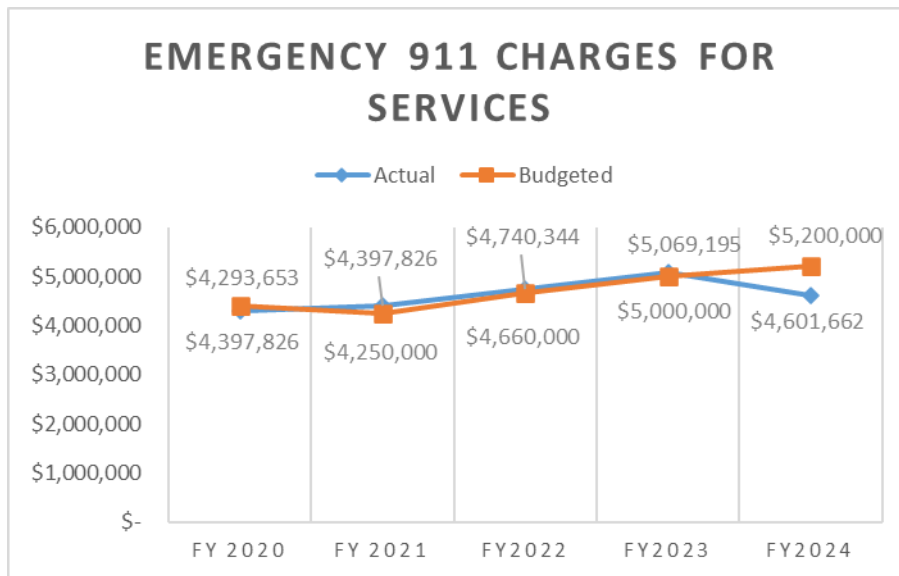
Department Responsible and Method of Collection: The Finance Department is responsible for the collection of this revenue. The revenue from Emergency 911 Fees is deposited to the E-911 Fund. The Georgia Department of Revenue collect the E-911 funds and distributes the allocated funds to each county/city in the state of Georgia.

Formula: A fee of \$1.50 per telephone line, \$1.50 per wireless subscriber, \$1.50 per voice-over-internet protocol subscriber, and \$0.75 per retail transaction of prepaid wireless telecommunications services within the City for fiscal year 2024 and is remitted to the City via the wired/wireless carrier.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year revenue history. The average revenue from the Emergency 911 Fees across this five-year period is \$4,620,536.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
E-911 City of Milton Agreement	21531800-337051	\$ 1,260,758	\$ 1,157,905	\$ 1,238,943	\$ 1,260,758	\$ 1,019,472
E-911 Charges: Landline	21531800-342500	\$ -	\$ -	\$ -	\$ -	\$ -
E-911 Charges: Cellphone	21531800-342505	\$ 2,774,476	\$ 2,956,734	\$ 3,228,656	\$ 3,545,761	\$ 3,318,387
E-911 Prepaid Wireless Fee	21531800-342520	\$ 258,419	\$ 283,187	\$ 272,745	\$ 262,676	\$ 263,803
Total Revenue for All Accounts by Year		\$ 4,293,653	\$ 4,397,826	\$ 4,740,344	\$ 5,069,195	\$ 4,601,662
Total Budget for All Accounts by Year		\$ 4,397,826	\$ 4,250,000	\$ 4,660,000	\$ 5,000,000	\$ 5,200,000



Equestrian Center

Legal Citation: City of Alpharetta Recreation Commission established by the City of Alpharetta Code of Ordinances Chapter 32, Article II, Sec. 32-1 through 32-40, and Chapter 14. O.C.G.A. § 36-64-1 et seq.; O.C.G.A. § 36-64-5.

Revenue Description: Revenue collected as user fees from residents and non-residents for Riding Fees and Event fees.

Department Responsible and Method of Collection: The Recreation, Parks & Cultural Services Department collects this revenue either at the issuance of a riding pass and by billing contracted equine and canine events along with special events held at the Center. The revenue from the Equestrian Center is deposited into the General Fund. Fee structure is based upon fair market value for the activity and/or contracted event. Contracted fees, posted below, are approved by the Recreation Commission.

Formula:

Events Fees

Covered Arena (Horse Show)	\$600.00/day
Covered Arena (Dog Show)	\$750.00/day
Front Section (Ring A)	\$350.00/day
Front Section (Ring B)	\$350.00/day
Dressage Ring (Ring D)	\$150.00/day
Open Field	\$150.00/day
Grounds Fee (per Horse)	\$19.00/day
Grounds Fee (per Dog)	\$2.00/entry/ day
Stalls (charged only for stalls used)	
1-Day Stalls	\$19.00
2-Day Stalls	\$29.00
3-Day Stalls	\$39.00
4-Day Stalls	\$49.00
5-Day Stalls	\$59.00
Stock Holding Pen	\$50.00/day
Watering & Dragging (3 Times)	\$35.00 each
Lost Key Replacement	\$25.00/key
Arena Panels	\$4.00/day/ panel
Exceeded Hours	\$50.00/hour
Wireless Microphone	\$25.00/day
Shavings	\$7.00/bale
Jump Rental	\$225.00/day/ring
Picnic Facilities	\$100.00/day
Camper Hookups	\$25.00/day/hookup
Vendors Space	\$25.00/day/space
Equestrian Park Permits	
Riding Passes (Annual Individual)	\$50.00
Riding Passes (Annual Family)	\$100.00

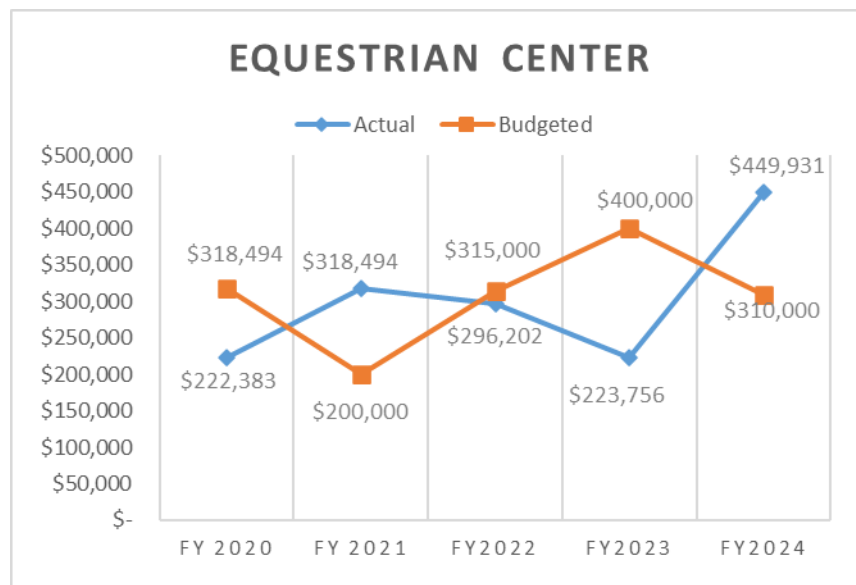
Riding Passes (Daily)

\$10.00 each

Contact: Morgan Rodgers, Director of Recreation, Parks & Cultural Services

Revenue History: The following shows a five-year revenue history. The average revenue from Equestrian Center events across this five-year period is \$302,153.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Equestrian Center Fees	10061500-347230	\$ 222,383	\$ 318,494	\$ 296,202	\$ 223,756	\$ 449,931
Total Revenue for All Accounts by Year		\$ 222,383	\$ 318,494	\$ 296,202	\$ 223,756	\$ 449,931
Total Budget for All Accounts by Year		\$ 318,494	\$ 200,000	\$ 315,000	\$ 400,000	\$ 310,000



False Alarm Fines and Registration

Legal Citation: City of Alpharetta Code of Ordinances Part II, Chapter 16, Article II, Sections 16-19 through 16-25.

Revenue Description: The city assesses fees associated with the activation of an alarm system for which an actual emergency did not occur. In addition, the city charges a one- time registration fee for all newly installed alarms that have not been registered at the time of the initial emergency response.

Department Responsible and Method of Collection: Service fees shall be billed by the City's Finance Department directly to the occupant where the false alarm occurred. In the event the occupant fails to pay the service fees billed under this article, the City shall bill the owner of the property, if different than the occupant. The owner and the occupant shall be jointly responsible for the service fees billed under this article. Failure to pay the service fee within 30 days of billing may result in revocation of the registration certificate and additional charges for penalties and interest.

Should the service fees go unpaid, the City shall withhold the issuance of a business license or occupational tax certificate or apply funds paid for other charges and services to service fees billed under this article.

False alarm revenue is deposited into the General Fund.

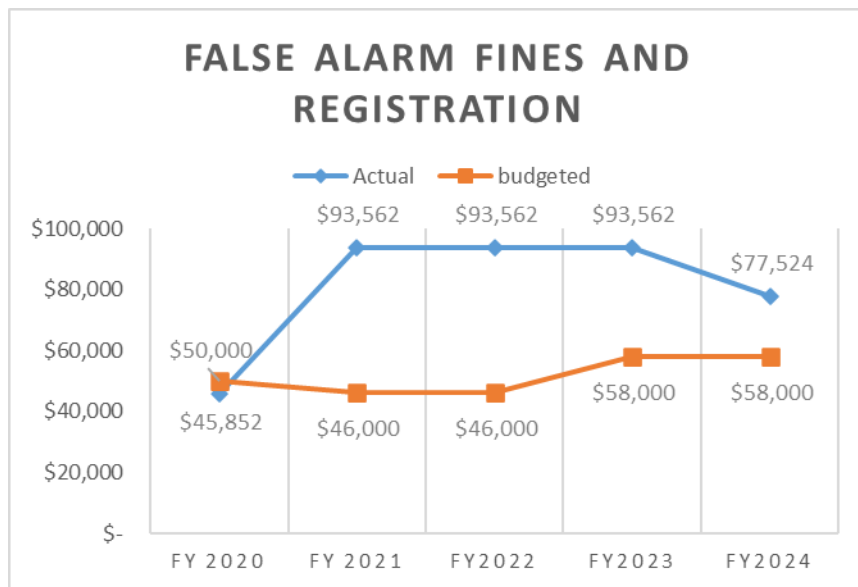
Formula:

1. False alarms occurring during the first 120 days of operation of a newly installed or reinstalled alarm system shall not be counted as "false alarms" for the purposes of subsections (3) through (5) below.
2. For the first false alarm within a calendar year, no service shall be charged, but a warning notice shall be issued.
3. Each person who receives a warning notice for a false alarm shall, within 30 days of the notice, apply for and obtain a registration certificate. The application fee shall be \$50.00. Any other person may, but is not required to voluntarily register, and there shall be no application fee for voluntary registration.
4. For the second, third and fourth false alarm within a calendar year, the property owner or lessee shall be charged a service fee of \$50.00 per false alarm.
5. For the fifth and each additional false alarm within a calendar year, the property owner or lessee shall be charged a service fee of \$125.00 per false alarm.
6. In the event fees go unpaid after the due date, a one-time ten percent penalty will be charged based upon the amount due, and interest at the rate of one percent per month shall accrue until the fees are paid in full.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following shows a five-year revenue history. The average revenue from false alarm fines and registrations across this five-year period is \$80,812.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
False Alarm Fines	10031200-342130	\$ 37,588	\$ 25,149	\$ 49,419	\$ 43,929	\$ 59,552
False Alarm Registration Fees	10031200-342132	\$ 6,752	\$ 7,825	\$ 9,371	\$ 5,814	\$ 11,546
False Alarm Penalty/Interest	10031200-342133	\$ 1,512	\$ 2,217	\$ 3,197	\$ 2,160	\$ 6,426
Total Revenue for All Accounts by Year		\$ 45,852	\$ 93,562	\$ 93,562	\$ 93,562	\$ 77,524
Total Budget for All Accounts by Year		\$ 50,000	\$ 46,000	\$ 46,000	\$ 58,000	\$ 58,000



Financial Institution Tax

Legal Citation: City of Alpharetta Code of Ordinances Part 2, Section 28-1. O.C.G.A. § 48-6-90 et seq.

Revenue Description: A gross receipts tax is imposed on depository financial institutions (banks, credit unions, savings and loans), and other registered financial institutions doing business in the City of Alpharetta.

Department Responsible and Method of Collection: The Finance Department is responsible for collecting Financial Institution Tax. Every depository financial institution doing business in this City and subject to this tax shall file a return of its gross receipts with the City tax office on or before March 1 of the year following the year in which such gross receipts are measured. In the event fees go unpaid after the due date, a ten percent penalty will be charged based upon the past due amount, and interest at the rate of one percent per month shall accrue until the fees are paid in full.

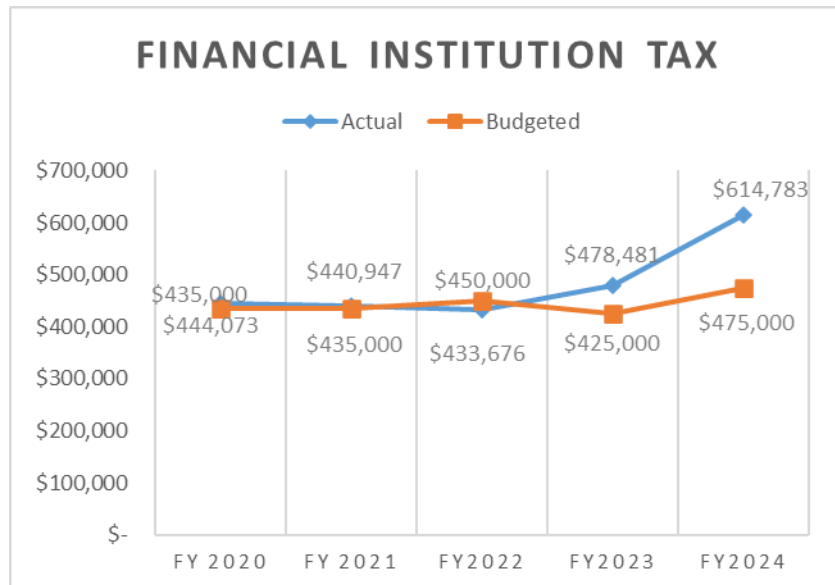
The City tax department shall assess and collect the tax provided for by this section based upon the information provided in the returns as filed by each depository financial institution annually. This revenue is deposited into the General Fund.

Formula: Depository financial institutions doing business within the City will pay 0.25% of their gross receipts.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year revenue history. The average revenue from the financial institution tax across this five-year period is \$482,392.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Financial Institution Tax	10090000-316300	\$ 444,073	\$ 417,851	\$ 258,421	\$ 478,481	\$ 614,783
Total Revenue for All Accounts by Year		\$ 444,073	\$ 440,947	\$ 433,676	\$ 478,481	\$ 614,783
Total Budget for All Accounts by Year		\$ 435,000	\$ 435,000	\$ 450,000	\$ 425,000	\$ 475,000



Fines and Forfeitures

Legal Citation: City of Alpharetta Code of Ordinances Part I, Subpart A, Article IV, Sec. 4.23; Part II, Chapter 26, Articles I through V and Chapter 46, Articles I through III. O.C.G.A. § 36-31-1 et. seq.

Revenue Description: Fines and forfeiture revenues are comprised of payment for citations issued by the City Public Safety Department.

Department Responsible and Method of Collection: The revenue collected from fines and forfeitures is deposited into the General Fund. All fines and forfeiture revenue are collected under the direction of the Municipal Court Clerk. All fines and forfeiture revenue are recorded as Public Safety Department Revenue.

Formula: The fines shown below represent the typical first offense base fines per occurrence. The "Plus s/c" after each fine below literally means "plus surcharges." The State of Georgia through its General Assembly has, over the years, created and designated percentages or minimum amounts to be added to every ticket and criminal violation fine. These surcharges go to training and assistance programs.

Typical fine schedule for speeding

11 – 14 mph	\$131.00	Plus s/c =	\$181.00
15 – 18 mph	\$155.00	Plus s/c =	\$215.00
19 – 23 mph	\$203.00	Plus s/c =	\$281.00
24 – 27 mph	\$300.00	Plus s/c =	\$414.00
28 – 33 mph	\$373.00	Plus s/c =	\$515.00
34 & over mph	\$483.00	Plus s/c =	\$769.00

Moving Violations

Driving within a Gore or Median	\$166.00	Plus s/c =	\$230.00
Driving in Emergency Lane	\$166.00	Plus s/c =	\$230.00
Driving on Highway Closed to the Public	\$166.00	Plus s/c =	\$230.00
Driving on Wrong Side of Roadway	\$166.00	Plus s/c =	\$230.00
Driving through Restricted Zone	\$166.00	Plus s/c =	\$230.00
Failure to Dim Lights	\$166.00	Plus s/c =	\$230.00
Failure to Exercise Due Care	\$166.00	Plus s/c =	\$230.00
Failure to Signal	\$166.00	Plus s/c =	\$230.00
Failure to Yield / Directional Signs	\$166.00	Plus s/c =	\$230.00
Failure to Yield / Pedestrian in Crosswalk	\$166.00	Plus s/c =	\$230.00
Following Emergency Vehicle:			
Ambulance/Fire	\$166.00	Plus s/c =	\$230.00
Following Too Closely	\$166.00	Plus s/c =	\$230.00
Improper Backing	\$166.00	Plus s/c =	\$230.00
Improper Lane Change / Usage	\$166.00	Plus s/c =	\$230.00
Improper Passing	\$166.00	Plus s/c =	\$230.00
Improper Starting of Parked Vehicle	\$166.00	Plus s/c =	\$230.00
Improper Turn	\$166.00	Plus s/c =	\$230.00
Passing in a 'No Passing' Zone	\$166.00	Plus s/c =	\$230.00
Passing on a Double Yellow Line	\$166.00	Plus s/c =	\$230.00
Prohibited Turn	\$180.00	Plus s/c =	\$225.00
Stop Sign	\$166.00	Plus s/c =	\$230.00

Moving Violations

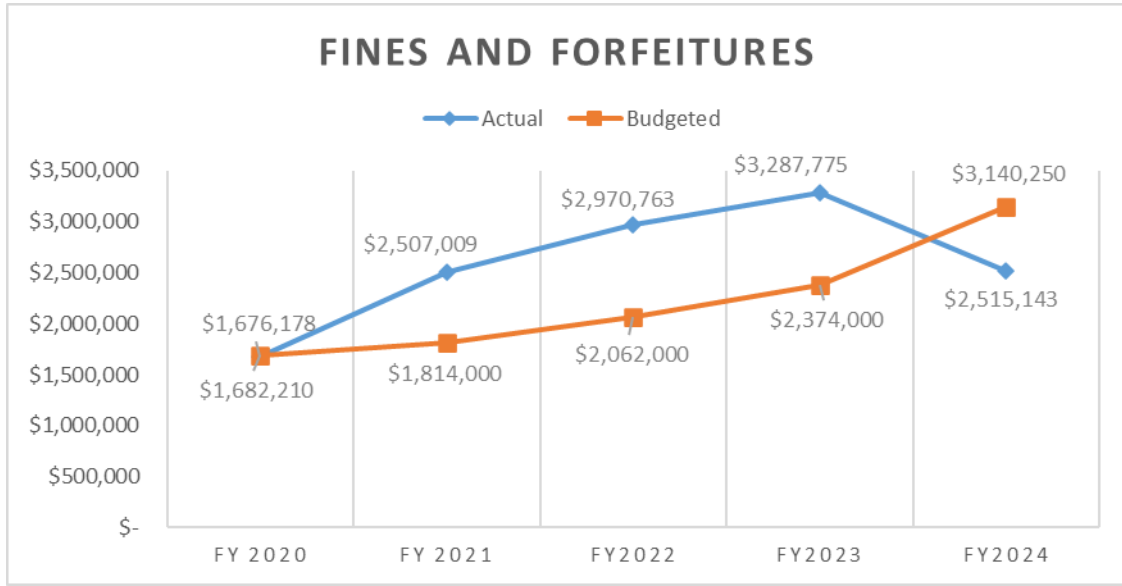
Driving within a Gore or Median	\$166.00	Plus s/c =	\$230.00
Driving in Emergency Lane	\$166.00	Plus s/c =	\$230.00
Driving on Highway Closed to the Public	\$166.00	Plus s/c =	\$230.00
Driving on Wrong Side of Roadway	\$166.00	Plus s/c =	\$230.00
Driving through Restricted Zone	\$166.00	Plus s/c =	\$230.00
Failure to Dim Lights	\$166.00	Plus s/c =	\$230.00
Failure to Exercise Due Care	\$166.00	Plus s/c =	\$230.00
Failure to Signal	\$166.00	Plus s/c =	\$230.00
Failure to Yield / Directional Signs	\$166.00	Plus s/c =	\$230.00
Failure to Yield / Pedestrian in Crosswalk	\$166.00	Plus s/c =	\$230.00
Following Emergency Vehicle:			
Ambulance/Fire	\$166.00	Plus s/c =	\$230.00
Following Too Closely	\$166.00	Plus s/c =	\$230.00
Improper Backing	\$166.00	Plus s/c =	\$230.00
Improper Lane Change / Usage	\$166.00	Plus s/c =	\$230.00
Improper Passing	\$166.00	Plus s/c =	\$230.00
Improper Starting of Parked Vehicle	\$166.00	Plus s/c =	\$230.00
Improper Turn	\$166.00	Plus s/c =	\$230.00
Passing in a 'No Passing' Zone	\$166.00	Plus s/c =	\$230.00
Passing on a Double Yellow Line	\$166.00	Plus s/c =	\$230.00
Prohibited Turn	\$180.00	Plus s/c =	\$225.00
Stop Sign	\$166.00	Plus s/c =	\$230.00
Too Fast for Conditions	\$166.00	Plus s/c =	\$230.00
Traffic Light / Ran Red light	\$166.00	Plus s/c =	\$230.00
Texting while driving	\$50.00		
Texting during an Accident	\$300.00		
Driving Wrong Way on a One Way	\$166.00	Plus s/c =	\$230.00
Excessive Smoke from Exhaust	\$240.00	Plus s/c =	\$300.00
Failure to Yield to Emergency Vehicle	\$446.00	Plus s/c =	\$616.00
Failure to Comply with Officer	\$446.00	Plus s/c =	\$616.00
Idling on Public Roadway	\$166.00	Plus s/c =	\$230.00
Impeding to Flow of Traffic	\$166.00	Plus s/c =	\$230.00
Improper Use of a Horn	\$166.00	Plus s/c =	\$230.00
Interrupting w/ Funeral Procession	\$220.00	Plus s/c =	\$275.00
Laying Drags	\$166.00	Plus s/c =	\$230.00
Loud Music	\$166.00	Plus s/c =	\$230.00
Move over Law (Peace Officers)	\$500.00	Plus s/c =	\$625.00
(Utility Service Vehicles)	\$500.00	Plus s/c =	\$625.00

Obstructing an Intersection	\$166.00	Plus s/c =	\$230.00
Open Container	\$260.00	Plus s/c =	\$360.00
Unlawful Passing of a School Bus	\$582.00	Plus s/c =	\$795.00
Motorcycle Offenses	\$166.00	Plus s/c =	\$230.00
Non-Moving Violations			
Crossing Road not in Crosswalk	\$131.00	Plus s/c =	\$181.00
Curfew Violation (paper only)	\$131.00	Plus s/c =	\$181.00
Curfew Violation (more than paper)	\$280.00	Plus s/c =	\$350.00
Defective Equipment	\$131.00	Plus s/c =	\$181.00
Driving w/o Headlights after Sunset	\$131.00	Plus s/c =	\$181.00
Driving with Headphones	\$131.00	Plus s/c =	\$181.00
Expired Tag/proof	\$80.00		
Expired Tag/no proof	\$131.00	Plus s/c =	\$181.00
Hazardous Conditions	\$131.00	Plus s/c =	\$181.00
License / corrected	\$80.00 Total		
Littering	\$460.00	Plus s/c =	\$575.00
No Insurance on Person	\$19.00 Total		
No License on Person	\$10.00 Total		
No Tag	\$131.00	Plus s/c =	\$181.00
Noise Ordinance	\$120.00	Plus s/c =	\$150.00
Parking on Sidewalk	\$80.00	Plus s/c =	\$100.00
Parking Violations (City Ordinance)	\$25.00 Total		
Public Drunk	\$300.00	Plus s/c =	\$375.00
Seat Belt Violation (adults)	\$15.00 Total		
Seat Belt Violation (occupant)	\$25.00 Total		
Seat Belt Violations (children):			
1st offense	\$50.00 Total		
2nd offense	\$100.00 Total		
Slick Tires	\$131.00	Plus s/c =	\$181.00
Tag Frame Prohibited	\$80.00	Plus s/c =	\$100.00
Tint Violation I corrected	\$80.00		
Unsecured Load	\$131.00	Plus s/c =	\$181.00
Violation of Leash Law for Dogs Total	\$250.00		
Miscellaneous Charges			
Each court date missed	\$125.00 Total		

Contact: Brooke Lappin, Director of Court Services

Revenue History: The next page shows a five-year revenue history. The average revenue from fines and forfeitures across this five-year period is \$2,591,374.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Municipal Court Fines and Forfeitures	10031240-351170	\$ 1,657,373	\$ 1,367,813	\$ 1,529,553	\$ 1,987,587	\$ 1,591,546
School Zone Speed Citation	10031240-351194	\$ -	\$ 1,138,296	\$ 1,441,060	\$ 1,300,188	\$ 923,597
School Bus Citations	10031240-351193	\$ 10,000	\$ 750	\$ 150	\$ -	\$ -
Defensive/Dangerous Driving	10031240-342103-PAD05	\$ 8,805	\$ 150	\$ -	\$ -	\$ -
Total Revenue for All Accounts by Year		\$ 1,676,178	\$ 2,507,009	\$ 2,970,763	\$ 3,287,775	\$ 2,515,143
Total Budget for All Accounts by Year		\$ 1,682,210	\$ 1,814,000	\$ 2,062,000	\$ 2,374,000	\$ 3,140,250



Fire Permit and Inspection Fees

Legal Citation: City of Alpharetta Code of Ordinances Part II, Chapter 20, Article I, Sec 20-1 through 20-11. O.C.G.A. § 25-3-1 through § 25-3-6.

Revenue Description: The City Public Safety Department and City Fire Marshal conduct various inspections in connection with City Codes and in connection with the review and issuance of various City permits.

Department Responsible and Method of Collection: The Public Safety Department is responsible for collecting this revenue. The revenue collected for Fire Permit and Inspections Fees is deposited into the General Fund. The following revenues are generated by commercial building activities in the city.

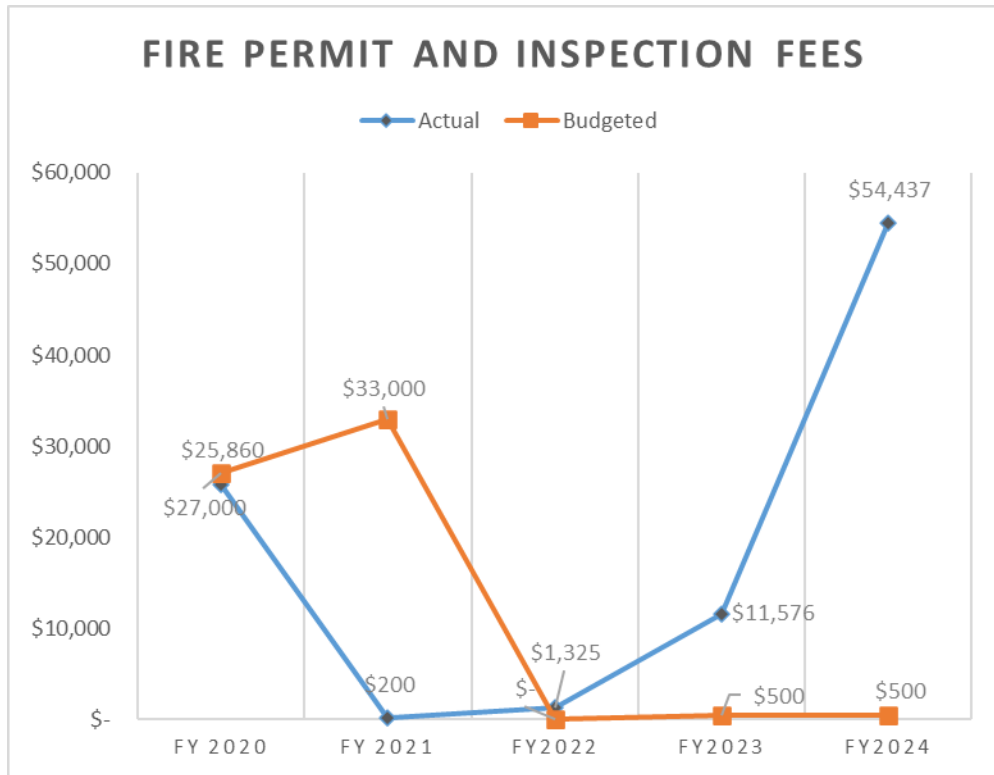
Formula:

Special Use Permit	\$100.00
Blasting Permit	\$100.00
Flow Tests	\$75.00 per test
Sprinkler System Permit	\$0.50 per head / \$50.00 minimum.
Fire Alarm Permit (1 – 20 devices)	\$50.00
Fire Alarm Permit (each additional)	\$0.50
Re-inspections (for inspection failure)	\$75.00 each
Additional re-inspection fees	\$100.00 each
New Construction Inspection Failure (more than 5 violations)	
1 st	\$25.00
2 nd	\$50.00
3 rd	\$100.00
4 th	\$200.00
Kitchen Hood Weld Permit	\$50.00
Kitchen Hood Suppression Permit	\$50.00
Temporary Certificates of Occupancy	\$100.00 each

Contact: John Robison, Director of Public Safety

Revenue History: The following page shows a five-year revenue history. The average revenue from fire permit and inspection fees across this five-year period is. \$18,680.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Fire Permit Fees	10031520-322993	\$ 23,385	\$ 200	\$ 1,325	\$ 9,551	\$ 38,212
Fire Inspection Fees	10031520-342202	\$ 2,475	\$ -	\$ -	\$ 2,025	\$ 16,225
Total Revenue for All Accounts by Year		\$ 25,860	\$ 200	\$ 1,325	\$ 11,576	\$ 54,437
Total Budget for All Accounts by Year		\$ 27,000	\$ 33,000	\$ -	\$ 500	\$ 500



Fire Plan Review

Legal Citation: City of Alpharetta Code of Ordinances Chapter 9, Article I, Section 20-10 and 20-11. O.C.G.A. § 5-2-12; § 25-3-1 et. seq.

Revenue Description: Fees paid by builder of residential and commercial buildings to meet the minimum safety standards.

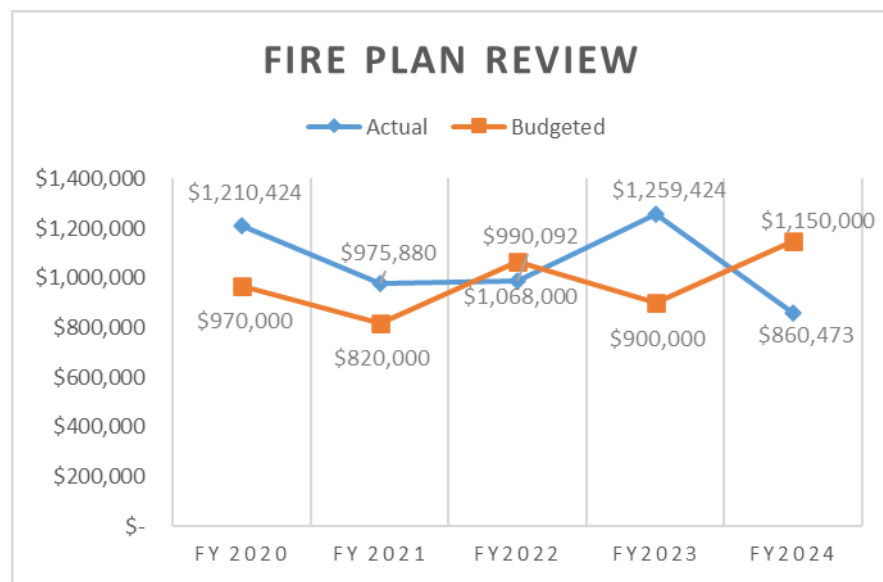
Department Responsible and Method of Collection: This revenue is deposited into the General Fund. The Public Safety Department's portion of this revenue is collected by the Community Development Department.

Formula: The revenue for fire plan review is a portion of the revenue collected for the developer's permit base fee. Base fee divided by 2 and multiplied by 20% is the portion that is receipted to the Public Safety Department for plan review. This formula covers all the initial necessary inspections.

Contact: John Robison, Director of Public Safety.
Kathi Cook, Director of Community Development

Revenue History: The following shows a five-year revenue history. The average revenue from Fire Plan Review across this five-year period is \$1,059,29.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Fire Plan Review	10031520-342201	\$ 206,443	\$ 138,229	\$ 137,995	\$ 208,020	\$ 92,393
Fire-Building Plan Review	10074500-342201	\$ 1,003,981	\$ 837,651	\$ 852,097	\$ 1,051,404	\$ 768,080
Total Revenue for All Accounts by Year		\$ 1,210,424	\$ 975,880	\$ 990,092	\$ 1,259,424	\$ 860,473
Total Budget for All Accounts by Year		\$ 970,000	\$ 820,000	\$ 1,068,000	\$ 900,000	\$ 1,150,000



Franchise Taxes

Legal Citation: City of Alpharetta Code of Ordinances Part I, Subpart A, Article VI, Sec 6.14. O.C.G.A. § 36-76-6 et. seq., § 46-5-1, and § 48-5-420 - § 48-5-425

Revenue Description: The City grants franchises for the use of the City's streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, cable television companies, gas companies, transportation companies and other similar organizations. No franchise shall be granted unless the City receives just and adequate compensation therefor. Registration of all franchises is with the City clerk.

The Municipal Franchise Fee is updated each November from the filings with the Georgia Public Service Commission with rates effective the following January. The effective Municipal Franchise Fees for inside City limits and outside City limits will be collected by applying the following formula to the total revenues of each bill.

Cable and Video Providers are defined as the receipt and/or distribution of cable or video services generated within the City.

Department Responsible and Method of Collection: The revenue from franchise taxes is deposited into the General Fund. The Finance Department is responsible for collecting the revenue from the various companies per the specific franchise agreement.

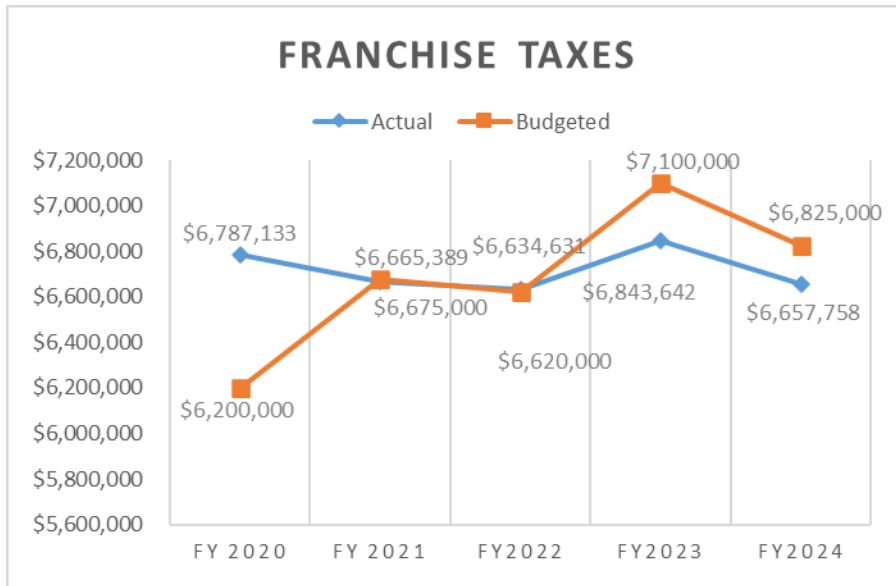
Formula:

Electric	4% of Taxable Gross Receipts
Natural Gas	3% of Taxable Gross Receipts
Cable and Video Providers	5% of Taxable Gross Receipts
Video	3% of Taxable Gross Receipts
Telephone (wired and wireless)	3% of Taxable Gross Receipts

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year history of franchise taxes. The average revenue from franchise taxes across this five-year period is \$6,717,711.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Franchise Tax Electric	10090000-311710	\$ 4,726,115	\$ 4,312,262	\$ 4,453,893	\$ 5,147,013	\$ 5,089,190
Franchise Tax Gas	10090000-311730	\$ 446,867	\$ 523,685	\$ 582,012	\$ 595,652	\$ 616,100
Franchise Tax Cable	10090000-311750	\$ 852,498	\$ 876,292	\$ 836,656	\$ 768,459	\$ 633,926
Franchise Tax Telephone	10090000-311760	\$ 761,654	\$ 953,150	\$ 762,070	\$ 332,518	\$ 318,542
Total Revenue for All Accounts by Year		\$ 6,787,133	\$ 6,665,389	\$ 6,634,631	\$ 6,843,642	\$ 6,657,758
Total Budget for All Accounts by Year		\$ 6,200,000	\$ 6,675,000	\$ 6,620,000	\$ 7,100,000	\$ 6,825,000



Grant Revenue

Legal Citation: The City Council approves each grant application before submittal to the grantor. Each of these resolutions becomes the legal organ used to accept grant awards. City of Alpharetta Code of Ordinances Part I, Subpart A, Article I, Sec 1.13; O.C.G.A. § 36-40-40.

Revenue Description: Grant revenue is comprised of funds awarded to the City through an application process for the particular use specified in the grant application.

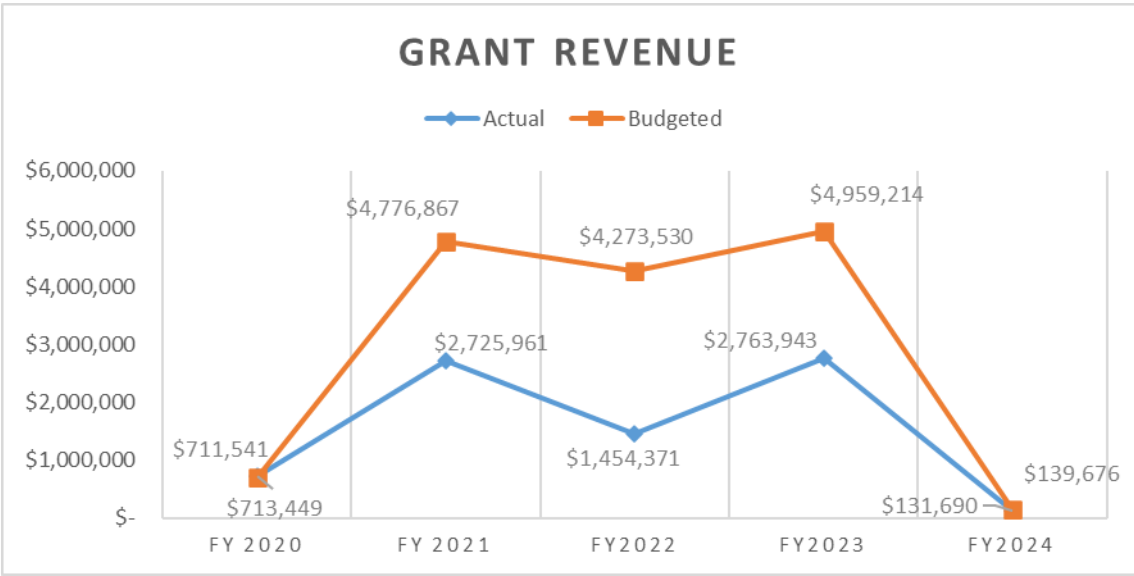
Department Responsible and Method of Collection: The revenue from grants is submitted via a physical check, wire transfer, or direct deposit into a City banking account. The revenue is receipted by the Finance Department and tracked by the Accounting Team. Grant revenue is tracked in one of two funds, the operating grants fund (Fund 220) or the capital grants fund (fund 340). An operating grant funds a program, service, or small operating-type equipment and a capital grant funds the purchase of capital equipment or a capital construction project.

Formula: Grant amounts vary depending on the grantor and purpose of the grant. Grants can be awarded using several different funding structures, i.e. reimbursement grants, cash advance grants and a combination of grant funding with a City match of cash or in-kind services.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year history of grant revenue awarded for both the operating grants fund and the capital grants fund. The average revenue from grants across this five-year period is \$1,557,883.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Federal / Operating Direct: HIDTA	10090000-331110-G1705	\$ 27,700	\$ 34,217	\$ 9,227	\$ 17,995	\$ -
Federal/ Operating Indirect: HIDTA	10090000-331150-G1706	\$ 24,926	\$ 13,624	\$ 23,414	\$ 19,601	\$ 6,514
Operating Grants: 2015/16 DOJ	22031150-331110-C1617	\$ -	\$ -	\$ -		\$ -
Operating Grants: 2017 DOJ	22031150-331110-C1730	\$ 4,164	\$ -	\$ -		\$ -
Operating Grants: 2017 Electronic Task Force	22031150-331110-G1702	\$ -	\$ -	\$ -		\$ -
Operating Grants: 2017 GOHS	22031150-331150-G1701	\$ -	\$ -	\$ -		\$ -
Operating Grant: 2017 Camp Happy Hearts	22061150-336000-C1815	\$ -	\$ -	\$ -		\$ -
Operating Grant: 2018 Camp Happy Hearts	22061150-336000-C1837	\$ -	\$ -	\$ -		\$ -
Operating Grant: 2018 Bullet Proof Vest	22031150-331110-C1831	\$ -	\$ 5,800	\$ 8,061	\$ -	\$ -
Operating Grant: 2019 Bullet Proof Vest	22031150-331110-C2018	\$ -	\$ 1,514	\$ 1,406	\$ 1,406	\$ -
Operating Grant: Homeland Security Grant	22031150-331150-C2045	\$ -	\$ -	\$ 22,042		\$ -
Operating Grant: 2020 Bullet Proof Vest	22031150 331110 C2059	\$ -	\$ -	\$ -	\$ 4,135	\$ -
Operating Grant: 2021 Bullet Proof Vest	22031150 331110 C2115	\$ -	\$ -	\$ -	\$ 2,943	\$ -
Operating Grant: 2020 FC Arts & Culture	22061150-336000-C2056	\$ -	\$ 12,100	\$ -		\$ -
Operating Grant: Music Match Applications	22061150-371000-C2056	\$ -	\$ 975	\$ -		\$ -
Operating Grant: HBD Podcast Reimbursement	22061150-371000-C2103	\$ -	\$ 8,000	\$ -		\$ -
Operating Grant: Mural Art	22013230 371000 C2100	\$ -	\$ -	\$ 3,545		\$ -
Operating Grant : 2021 Camp	22061150 336000 C2213	\$ -	\$ -			\$ 8,680
Operating Grant: 2021 FC AR	22061150 336000 C2215	\$ -	\$ -	\$ -		\$ -
Operating Grant: Wire & Wood	22061150 347509 C2039	\$ -	\$ -	\$ -	\$ 50,000	\$ 104,000
Operating Grant: NP Softball	22061150 347509 C2239	\$ -	\$ -	\$ -		\$ 7,695
Operating Grant: Sponsorship	22061150 347509 C2308					\$ 2,070
Operating Grant: Town Green	22061150 347509 C2240	\$ -	\$ -	\$ -		\$ -
Operating Grant: WP Promo	22061150 347509 C2241	\$ -	\$ -	\$ -		\$ -
Operating Grant: Parking	22061150 371000 C2212	\$ -	\$ -	\$ -		\$ -
Operating Grant: Art Center	22061150 371000 C2234	\$ -	\$ -	\$ 2,248	\$ 815	\$ 1,814
Operating Grant: 2021 Bullet Proof Vest	22031150 331110 C2243	\$ -	\$ -	\$ -	\$ 2,943	\$ -
Operating Grant: Justice	22031150 331110 C2311	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Grant: Alpha Business	22031150 371000 C2310	\$ -	\$ -	\$ -	\$ 17,000	\$ -
Operating Grant: 2022 Camp Happy Hearts	22061150 336000 C2247	\$ -	\$ -	\$ -	\$ 5,000	\$ -
Operating Grant: FC AR	22061150 336000 C2306	\$ -	\$ -	\$ -	\$ 15,000	\$ -
Operating Grant: Music Match	22061150 371000 C2308	\$ -	\$ -	\$ -	\$ 2,987	\$ 916
Capital Grants: Windward 3 LEFTS	34041110-331350-C1927	\$ -	\$ 1,143,431			\$ -
Capital Grants: Striping & Signage	34041100 334310 C1215	\$ -	\$ 185,325			\$ -
Capital Grants: Milling a& Resurfacing	34041100 334310 C1219	\$ -	\$ 573,944			\$ -
Capital Grants:Windward 3 Lefts	34041100 334350 C1927	\$ -	\$ 680,031			\$ -
Capital Grants: North Point PKWY IMP	34074150 331350 C2107	\$ -	\$ -			\$ -
Capital Grants: NP Feasibility Study (ARC)	34074150 334310 C2017	\$ -	\$ 67,000			\$ -
Capital Grants:2020 Homeland	34031150 331150 C2244	\$ -	\$ -	\$ -	\$ 44,100	\$ -
Capital Grants: 2021 Homeland	34031150 331150 C2246	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Grants: Crabapple	34031150 331350 C2235	\$ -	\$ -	\$ 46,130	\$ -	\$ -
Capital Grants: NP Alphaloop	3401111 331150 C2242	\$ -	\$ -	\$ -	\$ 6,097	\$ -
Capital Grants: Alphaloop	34041100 331350 C2305	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Grants: Milling	34041100 334310 C1219	\$ -	\$ -	\$ 632,365	\$ 645,118	\$ -
Capital Grants: Windward	34041100 33430 C1927	\$ -	\$ -	\$ 74,540	\$ 1,207,200	\$ -
Capital Grants: S-Main St	34074150 331150 C2114	\$ -	\$ -	\$ 34,800		\$ -
Capital Grants: Noith Point	34074150 331350 C2107	\$ -	\$ -	\$ 596,593	\$ 125,200	\$ -
Capital Grants: GDOT TE	34041100-331350-C0005	\$ -	\$ -	\$ -	\$ 460,164	\$ -
Capital Grants: GDOT	34041100-331350-C1525	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Grants: GDOT	34041100-331351-C0005	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Grants: LMIG	34041100-334310-C1219	\$ 656,661	\$ -	\$ -	\$ -	\$ -
Capital Grants: NFCID SRTA	34041100-336001-C0005	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Grants: NFCID	34041100-336002-C0005	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Grants: LWCF	34061150-331350-C1539	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Grants: ARC	34074150-334310-C1816	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Grants: GDOT LMIG	34041100-334310-C1620	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Grants: WP Buffer	34041100 331350 C2249	\$ -	\$ -	\$ -	\$ 136,238	\$ -
Fiserv REBA Grant	99575100-334310-C1528	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue for All Accounts by Year		\$ 713,449	\$ 2,725,961	\$ 1,454,371	\$ 2,763,943	\$ 131,690
Total Budget for All Accounts by Year		\$ 711,541	\$ 4,776,867	\$ 4,273,530	\$ 4,959,214	\$ 139,676



Hotel/Motel Tax

Legal Citation: City of Alpharetta Code of Ordinances Part II, Chapter 42, Article V. O.C.G.A. § 48-13-51.

Revenue Description: A tax levied on the establishment operator for a room in any hotel which is occupied or intended, arranged, or designed for occupancy by one or more occupants for sleeping, rooming, office, or exhibition purposes.

Department Responsible and Method of Collection: The Finance Department is responsible for collecting Hotel/Motel Tax revenue. The tax collection of 8% is receipted into the Hotel/Motel Fund. This tax is collected from the occupant by the operator of the establishment and is payable to the City monthly on or before the 20th day of every month following each respective monthly period for which the tax is levied. The operator is required to submit a return showing the gross rent, taxable rent, and the amount of tax collected for the related period. In reporting and paying the amount of tax due, each operator is allowed to retain 3% of the amount due to the City if the amount due was not delinquent at the time of payment.

Each fiscal year the City adopts a budget in which the City specifies how the proceeds for this tax revenue are to be expended. For the Fiscal Year 2019 budget (July 1, 2018 through June 30, 2019), this revenue is distributed as follows: 37.5% to the City of Alpharetta, 43.75% to the Alpharetta Visitors & Convention Bureau, and 18.75% to the Tourism Product Development. The Tourism Product Development portion of the revenue is dedicated to funding debt service on the Conference Center bonds with residual monies recommended to fund allowable capital initiatives (\$250,000 for the Equestrian Center Foundation Match; \$51,412 for Park System Wayfinding Signage; \$150,000 in non-allocated and available for future investment).

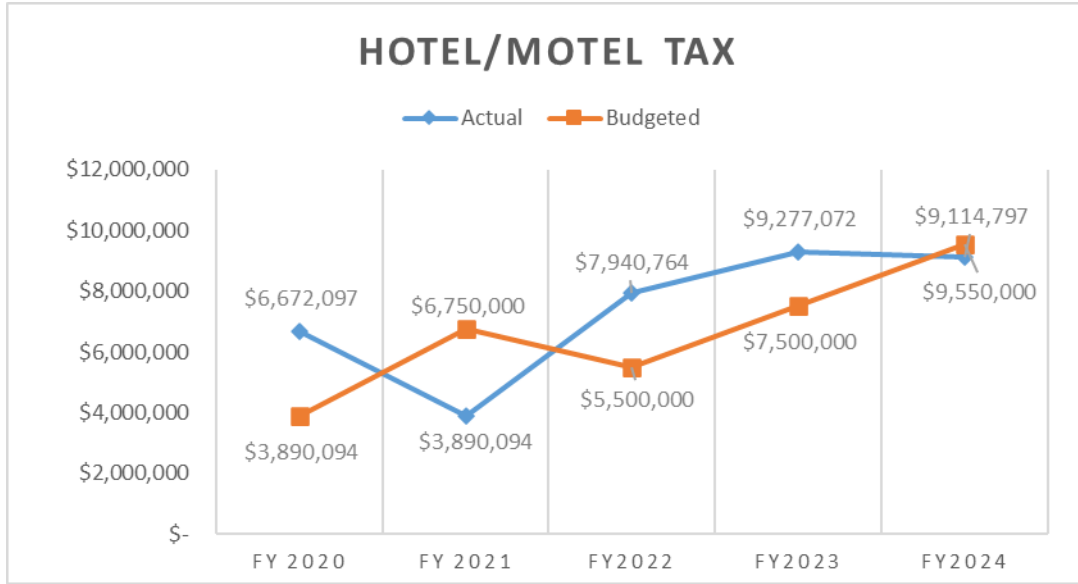
Formula: The Hotel/Motel tax is calculated as 8% of the total rental charges for every occupancy of a guest room in a hotel in the City of Alpharetta. The amount of any deficiencies and delinquencies shall bear a penalty of five percent (5%) or \$5.00, whichever is greater, on the past due amount.

Based on the State of Georgia's allowable interest charged for this revenue, the amount of the deficiency shall also bear interest at the rate of 0.542% per month from the original due date of the tax. The rate of interest is based on an annual calculation of the Federal Prime Rate (3.5%) plus 3%. This annual interest rate will change when the Federal Reserve announces the new bank prime loan rate each January.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year revenue history. The average revenue from hotel/motel tax across this five-year period is \$6,945,007.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Hotel/Motel Tax	27590150-314100	\$ 6,668,386	\$ 3,875,217	\$ 7,927,504	\$ 9,277,072	\$ 9,111,647
Hotel/Motel Penalties/Interest	27590150-319201	\$ 3,711	\$ 14,876	\$ 13,260	\$ -	\$ 3,150
Total Revenue for All Accounts by Year		\$ 6,672,097	\$ 3,890,094	\$ 7,940,764	\$ 9,277,072	\$ 9,114,797
Total Budget for All Accounts by Year		\$ 3,890,094	\$ 6,750,000	\$ 5,500,000	\$ 7,500,000	\$ 9,550,000



Impact Fees

Legal Citation: City of Alpharetta Code of Ordinances Chapter 24, Impact Fees. O.C.G.A. § 36-71-1 et. seq.

Revenue Description: This revenue was implemented with regards to and is to be consistent with the City's comprehensive land use plan adopted in accordance with Title 36, Chapter 70 of the Official Code of Georgia Annotated and pursuant to the minimum standards and procedures established by the Georgia Department of Community Affairs. The revenue is designed to fund improvements needed due to development activities.

Department Responsible and Method of Collection: The Community Development Department is responsible for the collection of all impact fees. Impact fees are deposited into the Impact Fee Fund. Three (3) percent of collected revenue fees are payable to the General Fund as administration fees:

Formula:

The City levies impact fees the following schedule. Total impact fee included herein is used to offset future service requirements provided by the City for roads, recreation, and public safety.

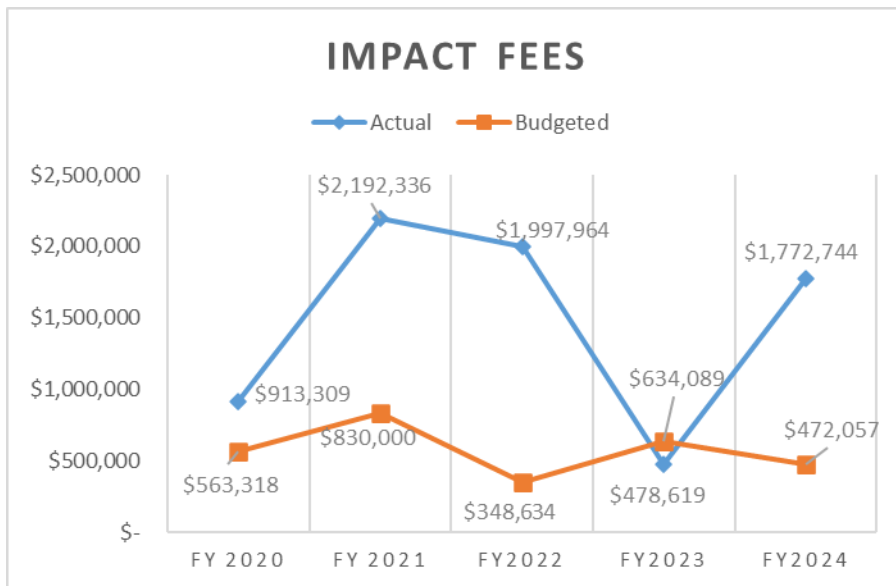
Type	Land Use Category	Net Impact Fee	Administration (3%)	Total Impact Fee		
<i>Residential</i>	Single-Family Detached Housing	\$6,494.69	\$194.84	\$6,689.53	per	dwelling
	Apartment	\$6,494.69	\$194.84	\$6,689.53	per	dwelling
	Residential Condominium/Townhouse	\$6,494.69	\$194.84	\$6,689.53	per	dwelling
<i>Port and Terminal</i>	Intermodal Truck Terminal	\$0.57	\$0.02	\$0.59	per	square foot
<i>Industrial/Agricultural</i>	General Light Industrial	\$0.58	\$0.02	\$0.60	per	square foot
	General Heavy Industrial	\$0.31	\$0.01	\$0.32	per	square foot
	Manufacturing	\$0.39	\$0.01	\$0.40	per	square foot
	Warehousing	\$0.26	\$0.01	\$0.27	per	square foot
	Mini-Warehouse	\$0.11	\$0.00	\$0.11	per	square foot
	High-Cube Warehouse	\$0.08	\$0.00	\$0.08	per	square foot
<i>Lodging</i>	Hotel or Conference Motel	\$419.49	\$12.58	\$432.07	per	room
	All Suites Hotel	\$273.07	\$8.19	\$281.26	per	room
	Motel	\$295.44	\$8.86	\$304.30	per	room
<i>Recreational</i>	Golf Course	\$212.75	\$6.38	\$219.14	per	acre
	Bowling Alley	\$1.32	\$0.04	\$1.36	per	square foot
	Movie Theater	\$2.98	\$0.09	\$3.07	per	square foot
	Arena	\$1,638.82	\$49.16	\$1,687.98	per	acre
	Amusement Park	\$3,931.18	\$117.94	\$4,049.12	per	acre
	Tennis Courts	\$611.95	\$18.36	\$630.31	per	acre
	Racquet/Tennis Club	\$0.54	\$0.02	\$0.56	per	square foot
	Health/Fitness Center	\$1.27	\$0.04	\$1.31	per	square foot
	Recreational Community Center	\$1.37	\$0.04	\$1.41	per	square foot
<i>Institutional</i>	Private Elementary School	\$0.65	\$0.02	\$0.67	per	square foot
	Private High School	\$0.55	\$0.02	\$0.56	per	square foot

	Church/Place of Worship	\$0.39	\$0.01	\$0.40	per	square foot
	Day Care Center	\$0.71	\$0.02	\$0.74	per	square foot
	Cemetery	\$189.34	\$5.68	\$195.02	per	acre
<i>Medical</i>	Hospital	\$0.82	\$0.02	\$0.85	per	square foot
	Nursing Home	\$0.56	\$0.02	\$0.57	per	square foot
	Clinic	\$1.55	\$0.05	\$1.59	per	square foot
<i>Office</i>	General Office Building	\$0.88	\$0.03	\$0.90	per	square foot
	Corporate Headquarters Building	\$0.77	\$0.02	\$0.80	per	square foot
	Single-Tenant Office Building	\$0.88	\$0.03	\$0.90	per	square foot
	Medical-Dental Office Building	\$1.94	\$0.06	\$2.00	per	square foot
	Research and Development Center	\$0.71	\$0.02	\$0.73	per	square foot
	Business Park	\$0.90	\$0.03	\$0.92	per	square foot
<i>Retail</i>	Building Materials and Lumber Store	\$1.72	\$0.05	\$1.77	per	square foot
	Free-Standing Discount Superstore	\$1.72	\$0.05	\$1.78	per	square foot
	Variety Store	\$1.44	\$0.04	\$1.49	per	square foot
	Free-Standing Discount Store	\$1.73	\$0.05	\$1.78	per	square foot
	Hardware/Paint Store	\$0.99	\$0.03	\$1.02	per	square foot
	Nursery (Garden Center)	\$2.73	\$0.08	\$2.82	per	square foot
	Nursery (Wholesale)	\$1.55	\$0.05	\$1.60	per	square foot
	Shopping Center	\$1.58	\$0.05	\$1.62	per	square foot
	Factory Outlet Center	\$1.13	\$0.03	\$1.16	per	square foot
	Specialty Retail Center	\$1.77	\$0.05	\$1.83	per	square foot
	Automobile Sales	\$1.28	\$0.04	\$1.31	per	square foot
	Auto Parts Store	\$1.27	\$0.04	\$1.31	per	square foot
	Tire Store	\$0.87	\$0.03	\$0.90	per	square foot
	Tire Superstore	\$0.88	\$0.03	\$0.91	per	square foot
	Supermarket	\$2.00	\$0.06	\$2.06	per	square foot
	Convenience Market (Open 24 Hours)	\$6.43	\$0.19	\$6.62	per	square foot
	Convenience Market with Gasoline Pumps	\$5.91	\$0.18	\$6.09	per	square foot
	Discount Supermarket	\$2.28	\$0.07	\$2.35	per	square foot
	Wholesale Market	\$0.28	\$0.01	\$0.29	per	square foot
	Discount Club	\$1.24	\$0.04	\$1.28	per	square foot
	Home Improvement Superstore	\$0.53	\$0.02	\$0.55	per	square foot
	Electronics Superstore	\$0.64	\$0.02	\$0.66	per	square foot
	Apparel Store	\$1.59	\$0.05	\$1.64	per	square foot
	Department Store	\$0.74	\$0.02	\$0.76	per	square foot
Pharmacy/Drugstore	\$1.74	\$0.05	\$1.79	per	square foot	
Furniture Store	\$0.10	\$0.00	\$0.10	per	square foot	
<i>Services</i>	Drive-in Bank	\$2.01	\$0.06	\$2.08	per	square foot
	Quality Restaurant	\$2.44	\$0.07	\$2.52	per	square foot
	High-Turnover (Sit-Down) Restaurant	\$3.04	\$0.09	\$3.13	per	square foot
	Fast-Food Restaurant	\$7.09	\$0.21	\$7.30	per	square foot
	Quick Lubrication Vehicle Shop	\$1,675.45	\$50.26	\$1,725.72	per	service bay
	Gasoline/Service Station	\$1,433.65	\$43.01	\$1,476.66	per	pump
	Gasoline Station w/Convenience Market	\$954.49	\$28.63	\$983.13	per	pump
Self-Service Car Wash	\$1,836.45	\$55.09	\$1,891.55	per	stall	

Contact: Kathi Cook, Director of Community Development

Revenue History: The following shows a five-year revenue history. The average revenue from impact fees across this five-year period is \$1,470,994.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Impact Fees: Streets & Highways	27074110-341321	\$ 182,291	\$ 533,645	\$ 447,377	\$ 157,917	\$ 606,084
Impact Fees: Recreation & Parks	27074110-341323	\$ 592,472	\$ 1,489,506	\$ 1,421,993	\$ 279,934	\$ 1,028,868
Impact Fees: Public Safety	27074110-341324	\$ 91,329	\$ 75,595	\$ 69,816	\$ 27,425	\$ 63,542
Impact Fee Administration	10074100-341320	\$ 47,216	\$ 93,590	\$ 58,777	\$ 13,343	\$ 74,250
Total Revenue for All Accounts by Year		\$ 913,309	\$ 2,192,336	\$ 1,997,964	\$ 478,619	\$ 1,772,744
<i>Total Budget for All Accounts by Year</i>		\$ 563,318	\$ 830,000	\$ 348,634	\$ 634,089	\$ 472,057



Insurance Premium Tax

Legal Citation: City of Alpharetta Code of Ordinances Chapter 42, Article II, Sections 42-29 through 42-33. O.C.G.A. § 33-8-8.1, § 33-8-8.2.

Revenue Description: Tax based solely upon gross direct premiums upon each insurer writing life, accident, and sickness insurance within the state.

Department Responsible and Method of Collection: Insurance premium tax is collected by the Finance Department from the State of Georgia's Insurance Commissioner and is deposited as non-departmental revenue in the General Fund.

On March 1 each year, each insurance company shall file a certified return on a form provided by the Commissioner showing gross direct premiums received during the preceding calendar year (January 1 through December 31) that will appear in the company's certified annual statement.

On or before August 1 each year, the Commissioner shall collect taxes imposed on behalf of counties and municipal corporations whose ordinances have been filed with the Commissioner.

On or before October 15 each year, the Commissioner shall distribute the taxes imposed by counties and municipal corporations which are remitted to and collected by the Commissioner and shall distribute any delinquent taxes collected by the Commissioner for a previous year,

Formula:

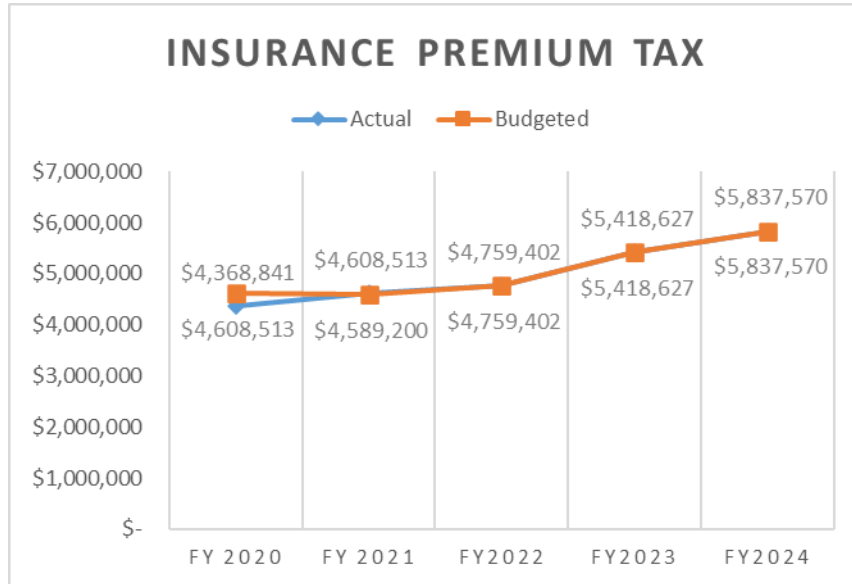
Life Insurers: Revenue is collected in an amount equal to 1% of the gross direct premiums received during the preceding calendar year by each insurer writing life and health insurance within Georgia. A premium tax levied is in addition to the license fees (see occupational tax page 31).

All Other Insurers: Revenue is collected in an amount equal to 2.5% of the gross direct premiums received during the preceding calendar year by each insurer writing policies within Georgia. A premium tax levied is in addition to the license fees (see occupational tax page 31).

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year revenue history. The average revenue from insurance premium tax across this five-year period is \$4,998,591.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Insurance Premium Tax	10090000-316200	\$ 4,368,841	\$ 4,608,513	\$ 4,759,402	\$ 5,418,627	\$ 5,837,570
Total Revenue for All Accounts by Year		\$ 4,368,841	\$ 4,608,513	\$ 4,759,402	\$ 5,418,627	\$ 5,837,570
Total Budget for All Accounts by Year		\$ 4,608,513	\$ 4,589,200	\$ 4,759,402	\$ 5,418,627	\$ 5,837,570



Intangible Tax

Legal Citation: O.C.G.A. § 48-6-60 through 48-6-77.

Revenue Description: Intangible tax is the tax on the recording of the security instrument on long-term notes secured by real estate.

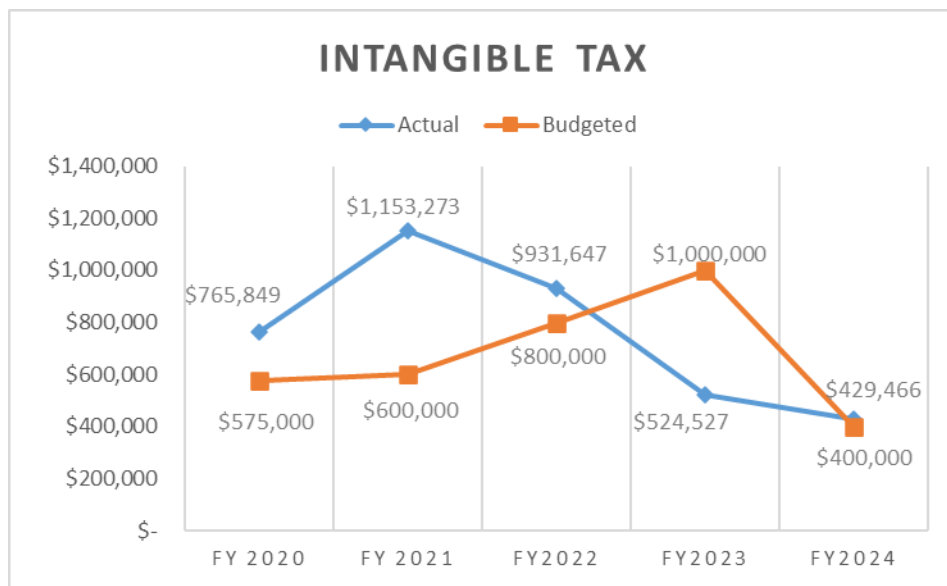
Department Responsible and Method of Collection: Intangible tax is received by the Finance Department and recorded as non-departmental revenue in the General Fund. The Fulton County Clerk of Superior Court collects the intangible recording tax and remits the City's portion on monthly basis.

Formula: There is imposed on each instrument an intangible recording tax at the rate of \$1.50 for each \$500.00 or fraction thereof of the face amount of the note secured by the recording of the security instrument. The maximum amount of any intangible recording tax payable with respect to any single note shall be \$25,000.00.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following shows a five-year revenue history. The average revenue from insurance premium tax across this five-year period is \$760,952.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Intangible Tax	10090000-311340	\$ 765,849	\$ 1,153,273	\$ 931,647	\$ 524,527	\$ 429,466
Total Revenue for All Accounts by Year		\$ 765,849	\$ 1,153,273	\$ 931,647	\$ 524,527	\$ 429,466
Total Budget for All Accounts by Year		\$ 575,000	\$ 600,000	\$ 800,000	\$ 1,000,000	\$ 400,000



Investment Income

Legal Citation: City of Alpharetta Financial Management Plan Cash and Investment Policy as adopted by the Alpharetta City Council. O.C.G.A. § 36-82-7 and § 36-83-4.

Revenue Description: Interest in the investments of the city pooled cash netted against the gain/loss on the sale of investments.

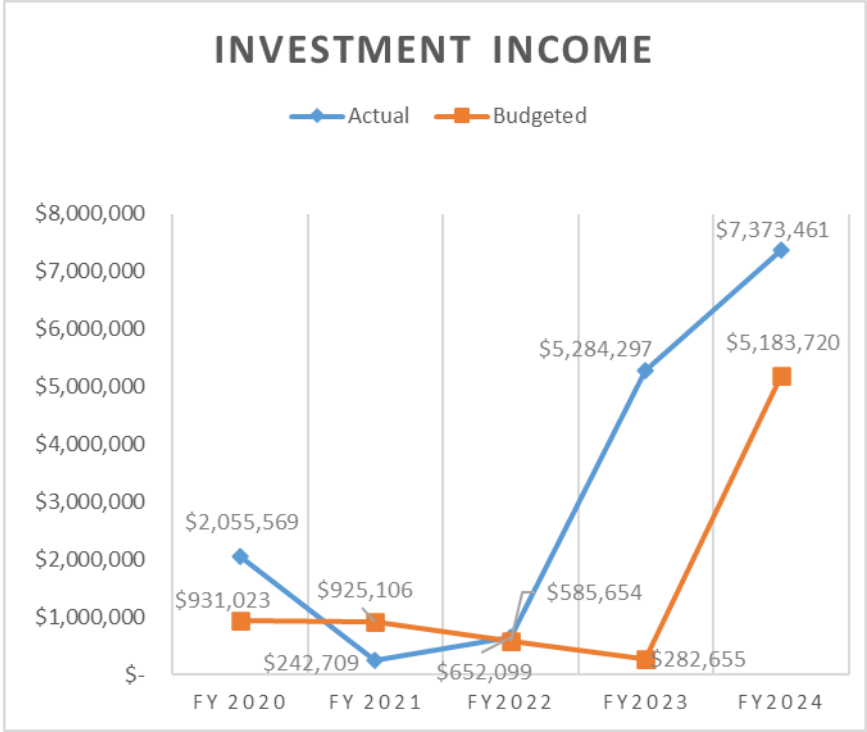
Department Responsible and Method of Collection: The Finance Department is responsible for Investment Income. Investments are held by approved banks and investment income is deposited into the applicable fund revenue account.

Formula: There is not a prescribed formula for investment income. Funds are invested and tracked according to cash flow needs. Invested funds are held to a maturity date, when possible, to take advantage of interest earned and reduce penalties paid.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year revenue history. The average revenue from investment income across this five-year period is \$3,121,627.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Investment Income: General Fund	10090000-361000	\$ 706,149	\$ 93,182	\$ 210,453	\$ 1,244,604	\$ 1,547,942
Investment Income: DEA	21031110-361000	\$ 1,863	\$ 1,091	\$ 1	\$ -	\$ -
Investment Income: Emergency 911	21531800-361000	\$ 23,154	\$ 342	\$ 9,330	\$ 47,562	\$ 43,926
Investment Income: Operating Grant	22090200-361000	\$ 3,338	\$ 42	\$ 606	\$ 3,971	\$ 4,747
Investment Income: Impact Fee	27074110-361000	\$ 74,870	\$ 827	\$ 21,973	\$ 130,804	\$ 171,047
Investment Income: Hotel/Motel	27590150-361000	\$ -	\$ 446	\$ 7,284	\$ 36,371	\$ 58,876
Investment Income: General Capital	30190200-361000	\$ 254,580	\$ 4,005	\$ 43,465	\$ 342,993	\$ 607,480
Investment Income: Stormwater	30290200-361000	\$ 36,200	\$ 382	\$ 7,959	\$ 107,100	\$ 232,978
Investment Income: Bond-City Center	31590200-361000	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income: Conference Ctr Bond	31690200-361000	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income: 2016 Bond	31790200-361000	\$ 350,000	\$ 16,349	\$ 4,949	\$ 50,995	\$ -
Investment Income: 2022 Bond	31890200-361000	\$ -	\$ -	\$ 56,202	\$ 1,089,571	\$ 1,540,005
Investment Income: TSPLOST	33541100-361000	\$ 345,331	\$ 24,502	\$ 93,181	\$ 1,488,641	\$ 1,887,131
Investment Income: TSPLOST II	33641100-361000	\$ -	\$ -	\$ 1,204	\$ 354,746	\$ 788,578
Investment Income: Capital Grant	34090200-361000	\$ 6,063	\$ 83	\$ 3,217	\$ 3,426	\$ 2,691
Investment Income: Debt Service	41090100-361000	\$ 81,590	\$ 292	\$ 15,250	\$ 94,433	\$ 138,681
Investment Income: Solid Waste	54015450-361000	\$ 52,629	\$ 539	\$ 8,106	\$ 40,241	\$ 50,690
Investment Income: Risk Management	60015550-361000	\$ 31,874	\$ 379	\$ 9,350	\$ 64,242	\$ 103,225
Investment Income: Pension	60515110-361000	\$ 1,048	\$ 806	\$ -	\$ -	\$ -
Investment Income: OPEB Health	79090350-361000	\$ 30,662	\$ 32,183	\$ 47,741	\$ 49,240	\$ 43,224
Investment Income: OPEB Reimburse	79190350-361000	\$ 55,043	\$ 66,064	\$ 111,329	\$ 135,356	\$ 146,530
Investment Income: Development Auth	99575100-361000	\$ 1,176	\$ 1,196	\$ 500	\$ -	\$ 5,712
Total Revenue for All Accounts by Year		\$ 2,055,569	\$ 242,709	\$ 652,099	\$ 5,284,297	\$ 7,373,461
Total Budget for All Accounts by Year		\$ 931,023	\$ 925,106	\$ 585,654	\$ 282,655	\$ 5,183,720



Local Option Sales Tax (LOST)

Legal Citation: O.C.G.A. § 48-8-80 through § 48-8-96.

Revenue Description: Fulton County has a 7.75% sales tax made up of the following: State 4% and Local 3.75%. The Local portion is made up of 1% MARTA, 1% ESPLOST, 1% LOST, and 0.75% TSPLOST. Alpharetta's share of the 1% LOST is 5.84%. This revenue represents the City of Alpharetta's portion of the 1% Sales and Use Tax collected in Fulton County.

Department Responsible and Method of Collection: The Finance Department is responsible for Local Option Sales Tax revenue. Sales and Use Tax is collected by the retailer making sales of tangible personal property in Fulton County. Local Option Sales Tax is reported and remitted to the Georgia Department of Revenue each month for the previous month's sales. The Georgia Department of Revenue calculates the distribution and remits the revenue to the city monthly. Local Option Sales Tax is recorded as non-departmental revenue in the General Fund.

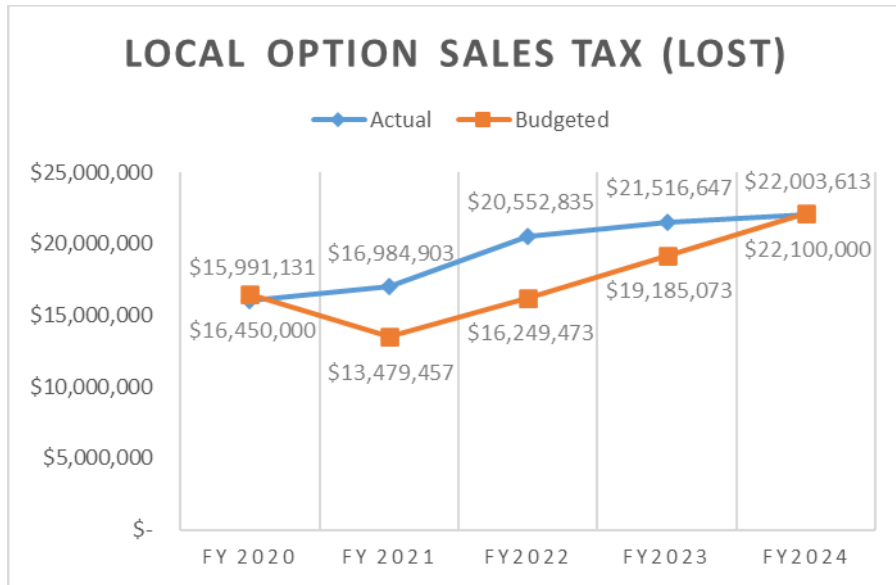
Formula: The local option sales tax is paid to cities in Fulton County based on population. The rate of distribution is negotiated every 10 years after the decennial U.S. Census.

Distribution Percentages	
Fulton County	6.0000%
Alpharetta	5.7788%
Atlanta	40.2737%
Chattahoochee Hills	0.2588%
College Park	1.1947%
East Point	3.6238%
Fairburn	1.4472%
Hapeville	0.6278%
Johns Creek	7.2394%
Milton	3.5875%
Mountain Park	0.0504%
Palmetto	0.3959%
Roswell	8.2057%
Sandy Springs	9.4894%
South Fulton	9.4329%
Union City	2.3557%
TOTAL	100.0%

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year revenue history. The average revenue from Local Option Sales Tax across this five-year period is \$19,409,826.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Local Option Sales Tax	10090000-313100	\$ 15,991,131	\$ 16,984,903	\$ 20,552,835	\$ 21,516,647	\$ 22,003,613
Total Revenue for All Accounts by Year		\$ 15,991,131	\$ 16,984,903	\$ 20,552,835	\$ 21,516,647	\$ 22,003,613
Total Budget for All Accounts by Year		\$ 16,450,000	\$ 13,479,457	\$ 16,249,473	\$ 19,185,073	\$ 22,100,000



Miscellaneous Revenue

Revenue Description: This revenue represents various funds that the City was not expecting to receive. Normally these are discounts or refunds paid to the city.

Department Responsible and Method of Collection: The Finance Department is responsible for collecting Miscellaneous Revenue. There are various unknown sources.

Formula: There is no prescribed formula for Miscellaneous Revenue.

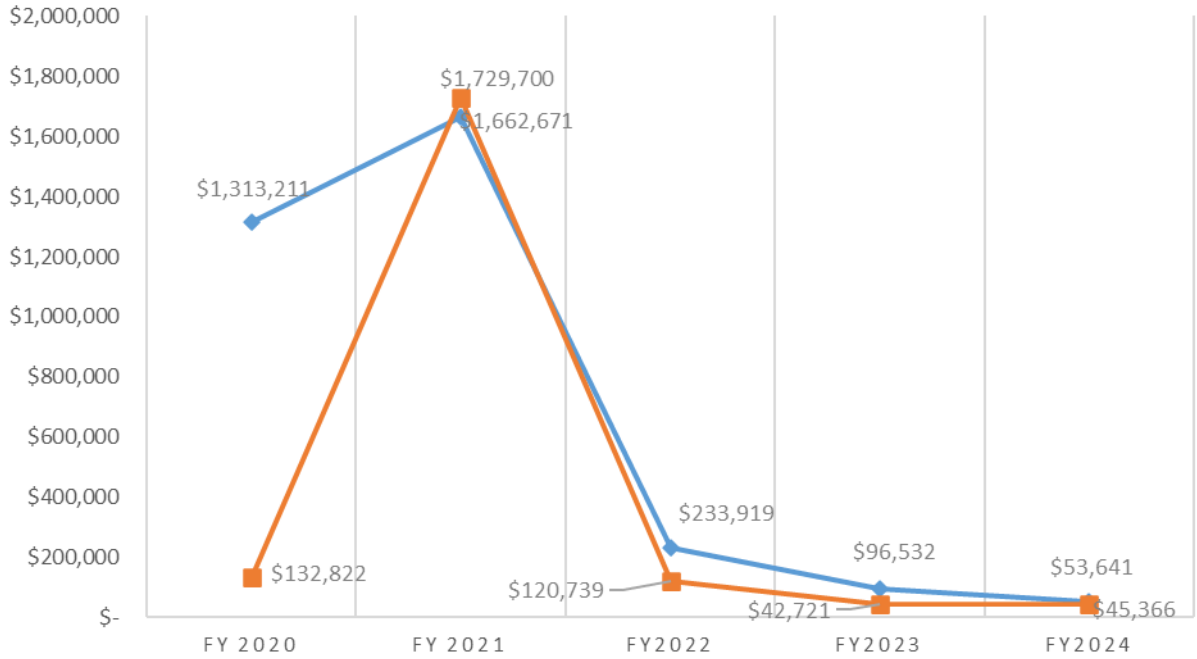
Contact: Thomas G. Harris, Director of Finance

Revenue History: The following shows a five-year revenue history. The average revenue from Miscellaneous Revenue across this five-year period is \$671,995.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Miscellaneous Revenue: General Fund	10013220-389000	\$ 657	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue: General Fund	10031100-389000		\$ 9,055	\$ 8,403	\$ -	\$ 2,556
Miscellaneous Revenue: General Fund	10061100-389000	\$ 1,449	\$ 1,956	\$ 6,154	\$ -	\$ 2,050
Miscellaneous Revenue: General Fund	10074100-389000	\$ -	\$ 10	\$ -	\$ -	\$ -
Miscellaneous Revenue: General Fund	10090000-389000	\$ -	\$ 41,562	\$ 45,404	\$ 55,732	\$ 48,210
Miscellaneous Revenue: Emergency 911	21531800-389000	\$ -	\$ 7,621	\$ -	\$ -	\$ -
Miscellaneous Revenue: General Capital	30190200-389000	\$ -	\$ -	\$ 123,577	\$ -	\$ -
Miscellaneous Revenue: Bond	31541100-389000	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue: Bond	31690200-389000	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue: Bond	31790200-389000	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue: Capital Grant	34090200-389000	\$ -	\$ -	\$ -	\$ -	\$ 0.04
Miscellaneous Revenue: Debt Service	41090100-389000	\$ 457	\$ 15	\$ -	\$ -	\$ -
Miscellaneous Revenue: Solid Waste	54015450-389000	\$ -	\$ -	\$ -	\$ 1,405	\$ 175
Miscellaneous Revenue: Pension Trust Fund	77590300-389000	\$ -	\$ -	\$ 50,381	\$ 17,430	\$ 650
Miscellaneous Revenue: OPEB Health Trust Fund	79090350-389000	\$ -	\$ -	\$ -	\$ 21,965	\$ -
Miscellaneous Revenue: Dev Auth	99575100-389000	\$ 1,267,153	\$ 1,602,453	\$ -	\$ -	\$ -
Total Revenue for All Accounts by Year		\$ 1,313,211	\$ 1,662,671	\$ 233,919	\$ 96,532	\$ 53,641
Total Budget for All Accounts by Year		\$ 132,822	\$ 1,729,700	\$ 120,739	\$ 42,721	\$ 45,366

MISCELLANEOUS REVENUE

Actual Budgeted



Motor Vehicle Tax

Legal Citation: O.C.G.A. § 48-5-1 et seq.

Revenue Description: Motor Vehicle Tax consists of an assessed millage rates on vehicles purchased prior to 2013 and registered in the city. Motor Vehicle Tax is then imposed upon the assessed value at 40% of its fair market value. Assessment updates are every year.

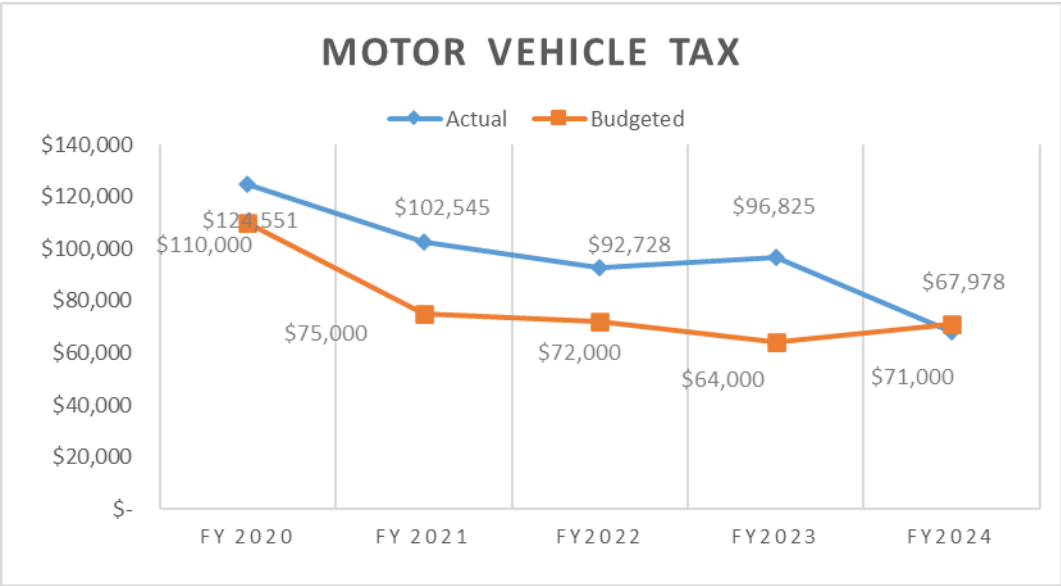
Department Responsible and Method of Collection: Motor Vehicle Tax is collected by Fulton County. Motor Vehicle Tax revenue collected from motor vehicle owners who own vehicles in the City of Alpharetta is remitted to the city. The City's millage tax rate is applied annually to the assessed value of all motor vehicles except those specifically exempted by law. Motor Vehicle Tax is due on the registered owner's birthday each year (residential motor vehicles) or to the month assigned to correspond to the first letter of the business (commercial motor vehicles).

Formula: Motor Vehicle Tax revenue is calculated using the City's adopted millage rate. The millage rate for Motor Vehicle Taxes is reviewed annually during the City's budget process. A millage rate is approved and adopted by ordinance by the City Council each June. The current millage rate is 5.750 mills, adopted on July 23, 2018. The millage rate for Fiscal Year 2019 is applied to the General Fund at the rate of 4.770 mills and to the Debt Service Fund at a rate of 0.980 mills. This equates to a tax of \$5.75 imposed for every \$1,000 of assessed property value.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year revenue history. The average revenue from Motor Vehicle Tax across this five-year period is \$96,925.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Motor Vehicle Property Tax	10090000-311310	\$ 104,406	\$ 86,911	\$ 79,585	\$ 76,680	\$ 58,343
Debt Svc Motor Vehicle Tax	41090100-311310	\$ 20,145	\$ 15,634	\$ 13,143	\$ 20,145	\$ 9,635
Total Revenue for All Accounts by Year		\$ 124,551	\$ 102,545	\$ 92,728	\$ 96,825	\$ 67,978
Total Budget for All Accounts by Year		\$ 110,000	\$ 75,000	\$ 72,000	\$ 64,000	\$ 71,000



Motor Vehicle Title Tag Fee

Legal Citation: O.C.G.A. § 48-5c-1.

Revenue Description: Motor vehicles purchased on or after March 2013.

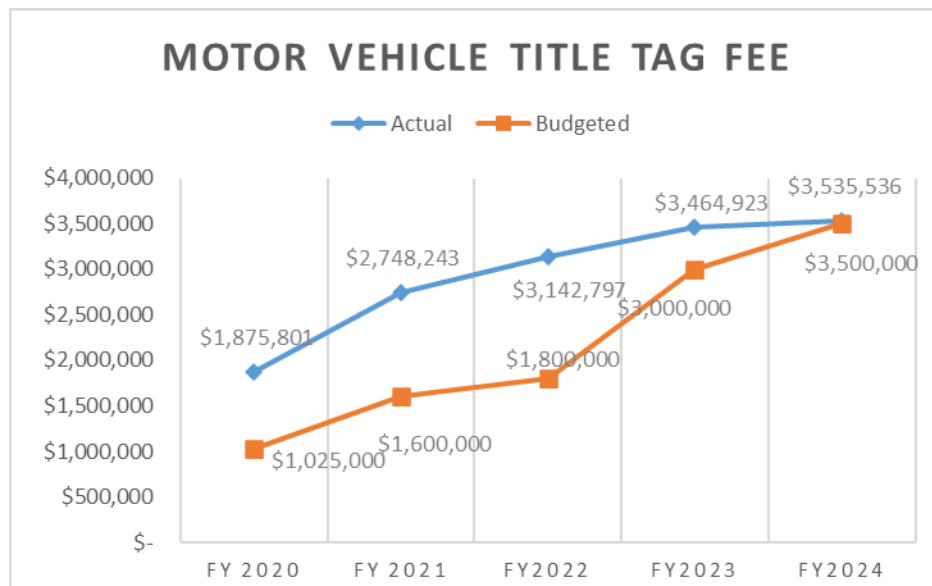
Department Responsible and Method of Collection: Motor Vehicle Title Tag fee is collected by Fulton County. Motor Vehicle tax revenue collected from motor vehicle owners who own vehicles in the City of Alpharetta is remitted to the city.

Formula: The Motor Vehicle Title Tag fee is calculated by multiplying the fair market value by the rate in effect on the date of purchase. The rate is set by the Commissioner of the State of Georgia's Department of Revenue.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following shows a five-year revenue history. The average revenue from Motor Vehicle Title Tag Fee collection across this five-year period is \$2,953,460.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Motor Vehicle Title Tag Fee	10090000-311315	\$ 1,875,801	\$ 2,748,243	\$ 3,142,797	\$ 3,464,923	\$ 3,535,536
Total Revenue for All Accounts by Year		\$ 1,875,801	\$ 2,748,243	\$ 3,142,797	\$ 3,464,923	\$ 3,535,536
Total Budget for All Accounts by Year		\$ 1,025,000	\$ 1,600,000	\$ 1,800,000	\$ 3,000,000	\$ 3,500,000



Non-Resident (Recreation) Fees

Legal Citation: City of Alpharetta Code of Ordinances Part 1, Subpart A, Article VI, Section 6.15, Service Fees.

Revenue Description: Non-Resident Fees offset taxes paid by a participating City of Alpharetta resident to participate in the same program. A City of Alpharetta Resident is defined as any person whose legal domicile is located within the taxpaying jurisdiction of the City of Alpharetta.

Department Responsible and Method of Collection: The Recreation, Parks & Cultural Services Department is responsible for the collection of all Non-Resident Fees. Non-Resident Fees are deposited into the City's General Fund.

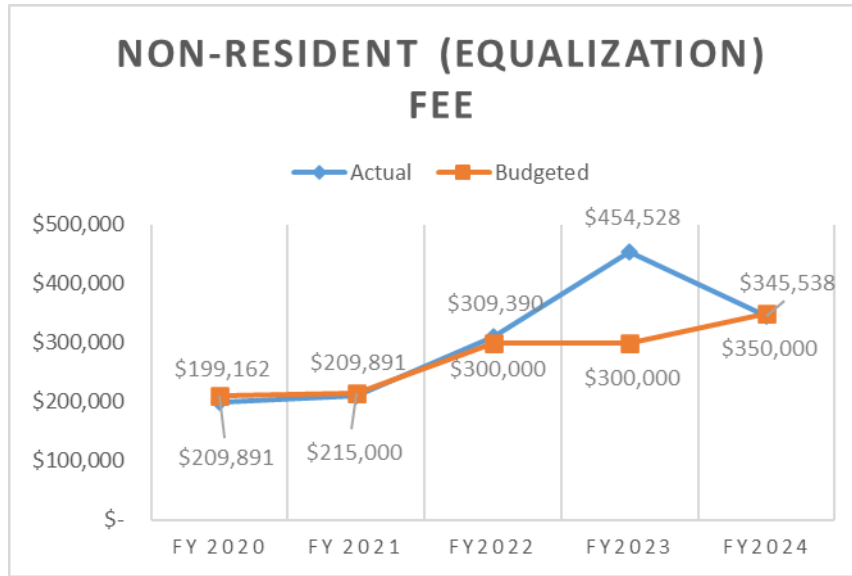
Formula:

Youth Athletics	75% above the resident registration fee. Maximum non-resident fee assessed by partner youth athletic associations shall be the same as the maximum non-resident assessed by the City for City-organized programs.
Adult/Teen Athletics	\$25 per non-resident on the team roster. Adults and teens who participate on multiple teams during the same season (spring, summer, fall, winter) shall pay this fee once per season.
Instructional Programs	50% above the resident registration fee.
Facility Rentals	50% above the total facility rental fee.
Exceptions	The City of Alpharetta may determine that it is in its best interest and mutual advantage to share certain programs and facilities with other municipalities. When there is a mutual waiving of Non-Resident Fees between cities, a Memorandum of Understanding is used to define the specific terms of the partnership arrangement and a Resolution is approved by City Council.

Contact: Morgan Rodgers, Director of Recreation, Parks, and Cultural Services

Revenue History: The following page shows a five-year revenue history. The average revenue from Non-Resident Fees across this five-year period is \$303,702.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Non-Resident Recreation Fees	10061100-347990	\$ 199,162	\$ 209,891	\$ 309,390	\$ 454,528	\$ 345,538
Total Revenue for All Accounts by Year		\$ 199,162	\$ 209,891	\$ 309,390	\$ 454,528	\$ 345,538
Total Budget for All Accounts by Year		\$ 209,891	\$ 215,000	\$ 300,000	\$ 300,000	\$ 350,000



Planning and Development Fees

Legal Citation: City of Alpharetta Code of Ordinances Part II, Chapter 8, Article VII, Sec. 8-179 through Sec. 8-184; City of Alpharetta Unified Development Code Article V, Section 5-1 through 5-8. O.C.G.A. § 36-71-1 through § 36-71-50.

Revenue Description: Fees developed by the Alpharetta Planning Commission to guide and accomplish a coordinated and harmonious development of the municipality which will, in accordance with existing and future needs, best promote the public health, safety, morals, order, convenience, prosperity, and the general welfare, as well as efficiency and economy in the process of development.

Department Responsible and Method of Collection: The revenue from planning and development fees is deposited into the General Fund. The fees are collected by the Community Development Department.

Formula:

Plan Submittal

Preliminary Plat	\$750.00
Civil Plans less than 2 acres	\$750.00
Civil Plans greater than 2 acres	\$1,000.00
Final Plat	\$750.00
Exemption Plat	\$500.00
Permit Revision	\$400.00
Final Plat Revision	\$400.00
Minor Subdivision Plat	\$400.00

Public Hearings

Public Hearing	\$400.00
Advertising	\$275.00
Annexation Base Fee	\$800.00
Conditional Use Permit	\$750.00
Change Future Land Use Map	\$800.00
Master Plan Review	\$800.00
Master Plan Amendment	\$750.00
Special Use	\$750.00
Variance	\$750.00

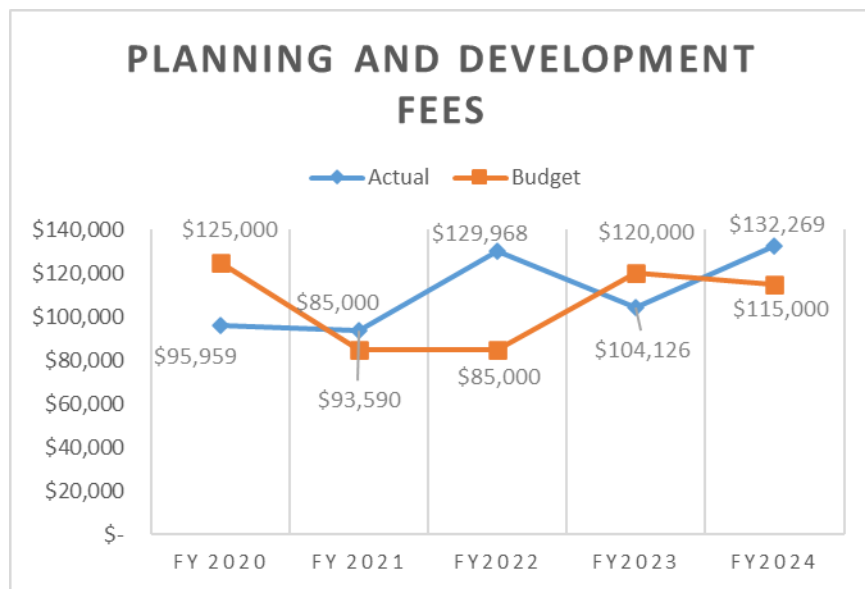
Rezoning (acreage determined by rounding partial acres to next whole number)

Single Family Detached Unit	\$400.00 + \$10.00 per acre
Townhouse or Multi-Family	\$750.00 + \$10.00 per acre
CLUP	\$750.00 + \$10.00 per acre
Commercial or Office	\$750.00 + \$10.00 per acre
Light Industrial	\$500.00 + \$10.00 per acre
Open Space	\$300.00 + \$10.00 per acre

Contact: Kathi Cook, Director of Community Development

Revenue History: The following shows a five-year revenue history. The average revenue from planning and development fees across this five-year period is \$111,182.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Planning and Development Fees	10074100-341300	\$ 95,959	\$ 93,590	\$ 129,968	\$ 104,126	\$ 132,269
Total Revenue for All Accounts by Year		\$ 95,959	\$ 93,590	\$ 129,968	\$ 104,126	\$ 132,269
Total Budget for All Accounts by Year		\$ 125,000	\$ 85,000	\$ 85,000	\$ 120,000	\$ 115,000



Police Reports and Services

Legal Citation: City of Alpharetta Code of Ordinances Part 2, Chapter 4, Article II, Section 4-50; Part 2, Chapter 10, Businesses and Business Regulations.

Revenue Description: Revenue derived from fingerprinting services, copies of police reports, and issuance of permits.

Department Responsible and Method of Collection: Police reports and services fees are collected by the Public Safety Department and are deposited into the General Fund. Individuals requesting finger printing, a pouring permit, or copies of various police reports pay for the services in person.

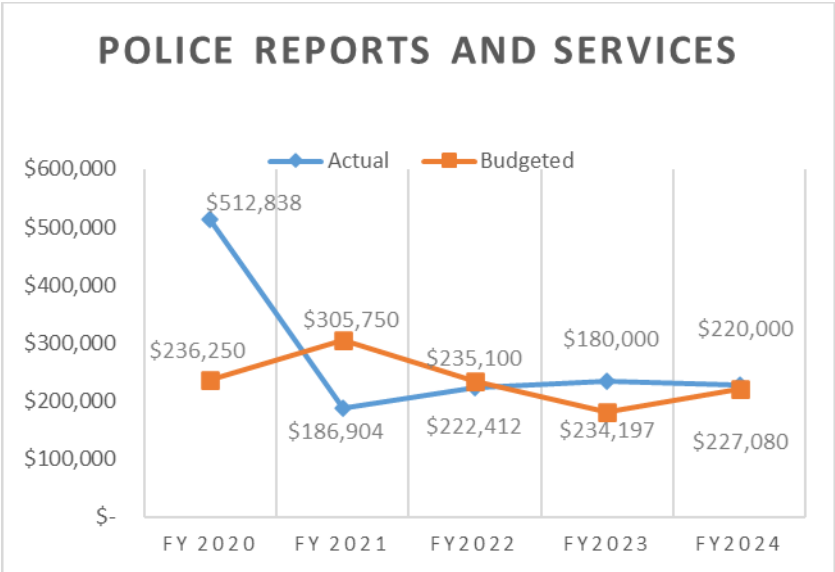
Formula:

Pouring Permit (New and Renewal)	\$50.00
Fingerprints (Live Scan)	\$30.00
Fingerprints (Additional Cards)	\$5.00
Accident Report Copies	no charge
Background Check	\$15.00
Record Expungement	\$25.00
Open Records Copies	Charges as allowable by law
Solicitation Permit	\$100.00

Contact: John Robison, Director of Public Safety

Revenue History: The following page shows a five-year revenue history. The average revenue from police reports and services across this five-year period is \$276,687

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
City of Milton Agreement	10031100-337051	\$ 316,587	\$ 15,968	\$ 1,648	\$ -	\$ -
Police Safety Reports	10031200-342101	\$ 22,641	\$ 20,627	\$ 18,774	\$ 24,547	\$ 22,413
Police Safety Services	10031200-342102	\$ 173,410	\$ 150,310	\$ 201,990	\$ 209,650	\$ 204,295
Precious Metals Permit	10031100-321900	\$ 200	\$ -	\$ -	\$ -	\$ -
Sale of Confiscated Items	10031100-351360	\$ -	\$ -	\$ -	\$ -	\$ 372
Reimbursement for Voluntary Extra Job	10031200-389001	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue for All Accounts by Year		\$ 512,838	\$ 186,904	\$ 222,412	\$ 234,197	\$ 227,080
Total Budget for All Accounts by Year		\$ 236,250	\$ 305,750	\$ 235,100	\$ 180,000	\$ 220,000



Real Estate Transfer Tax

Legal Citation: O.C.G.A. § 48-6-1 – § 48-6-10

Revenue Description: The Real Estate Transfer Tax is an excise tax on the privilege of selling property. This revenue represents the City's portion of the real estate transfer tax collected by Fulton County for real property transfers within the City.

Department Responsible and Method of Collection: Real Estate Transfer Tax is collected by Fulton County Clerk of Superior Court and remitted to the City of Alpharetta quarterly. Real Estate Transfer Tax is deposited by the Finance Department and recorded as non-departmental revenue in the General Fund.

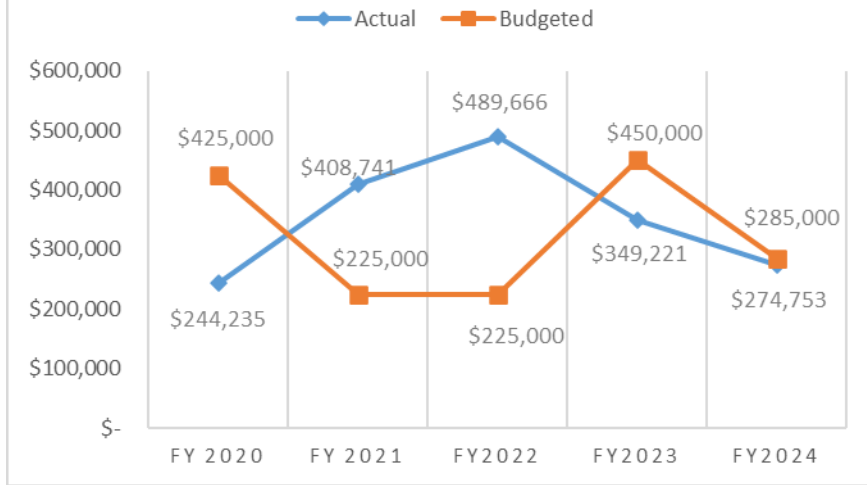
Formula: The Real Estate Transfer Tax is paid to and collected by the Fulton County Clerk of the Superior Court and remitted to the City based upon geographic location of the property sold. The revenues derived from Real Estate Transfer Tax are distributed among the state, counties, and municipalities in which the real property situated, in the same proportion that revenues derived from imposed taxes are divided. The tax is based on the property's sale price at the rate of \$1.00 for the first \$1,000 or fractional part of \$1,000, and at the rate of \$0.10 for each additional \$100 or fractional part of \$100 on each deed, instrument, or other writing by which lands, tenements, or other realty sold is granted, assigned, transferred, or otherwise conveyed. The tax is paid by the person who executes the deed, instrument, or other writing, or by the person for whose use or benefit the deed, instrument, or other writing is executed.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year revenue history. The average revenue from real estate transfer tax across this five-year period is \$353,323.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Real Estate Transfer Tax	10090000-311600	\$ 244,235	\$ 408,741	\$ 489,666	\$ 349,221	\$ 274,753
Total Revenue for All Accounts by Year		\$ 244,235	\$ 408,741	\$ 489,666	\$ 349,221	\$ 274,753
Total Budget for All Accounts by Year		\$ 425,000	\$ 225,000	\$ 225,000	\$ 450,000	\$ 285,000

REAL ESTATE TRANSFER TAX



Rent and Royalties

Legal Citation: City of Alpharetta Code of Ordinances Chapter 1, Article I, Section 1-13. O.C.G.A. §_36-60-13.

Revenue Description: Rent received from property owned and leased by the City.

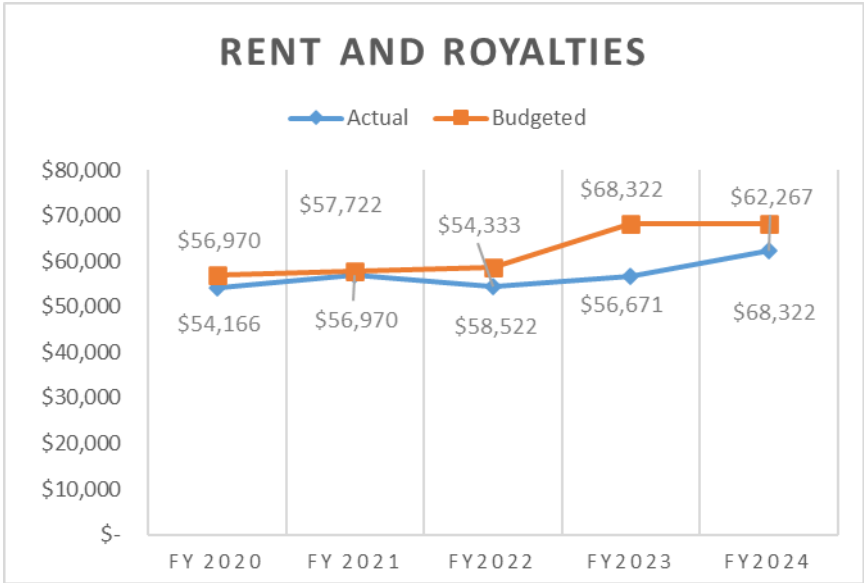
Department Responsible and Method of Collection: Rent revenue is remitted to the Finance Department and deposited into the General Fund.

Formula: There is not a prescribed formula for rent income. As a lessor, the City charges fair market value for the property leases.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following shows a five-year revenue history. The average revenue from rents and royalties across this five-year period is \$56,881

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Rent and Royalties	10013220-381000	\$ -	\$ -	\$ -	\$ -	\$ -
Rent and Royalties	10061100-381000	\$ -	\$ 26	\$ -	\$ -	\$ -
Rent and Royalties	10090000-381000	\$ 38,921	\$ 40,221	\$ 40,121	\$ 40,121	\$ 40,121
Rent and Royalties: Coro Lease	99575100-381001	\$ -	\$ -	\$ -	\$ -	\$ -
Rents and Royalties: Innovation Ctr	99575100-381000-C1535	\$ 15,244	\$ 16,722	\$ 14,212	\$ 16,550	\$ 22,146
Total Revenue for All Accounts by Year		\$ 54,166	\$ 56,970	\$ 54,333	\$ 56,671	\$ 62,267
Total Budget for All Accounts by Year		\$ 56,970	\$ 57,722	\$ 58,522	\$ 68,322	\$ 68,322



Solid Waste Collection

Legal Citation: City of Alpharetta Code of Ordinances Sections 38-1 through 38-22. O.C.G.A. §_12-8-20 et. seq.

Revenue Description: Commercial solid waste customers in the City of Alpharetta are permitted to contract with any authorized commercial solid waste collection and disposal services provided that such contractor first obtains a solid waste collection permit from the City. Rates and other contract terms shall be negotiated between the contractor and the customer, provided that such terms do not conflict with the provisions applicable in the City ordinance.

The City's residential solid waste services are mandatory for all properties within Alpharetta City limits. Weekly solid waste (household garbage), recycling, yard waste and bulky waste services are provided through a contract with Republic Services, Inc.

Department Responsible and Method of Collection: The Finance Department is responsible for collections. The revenue from solid waste collection is deposited to the Solid Waste Fund. Commercial contractors are required to submit a quarterly fee based upon the cubic yards of waste removed from the City. A report containing a listing of customers in the city is to be included with the quarterly payment. Residential customers: however, submit quarterly payments directly to the Finance Department based approved rates.

Formula:

Commercial Contractor Permit	\$500.00 per year
Commercial Contractor Quarterly Fee yard removed	\$0.05 per cubic

Residential Quarterly Payments:

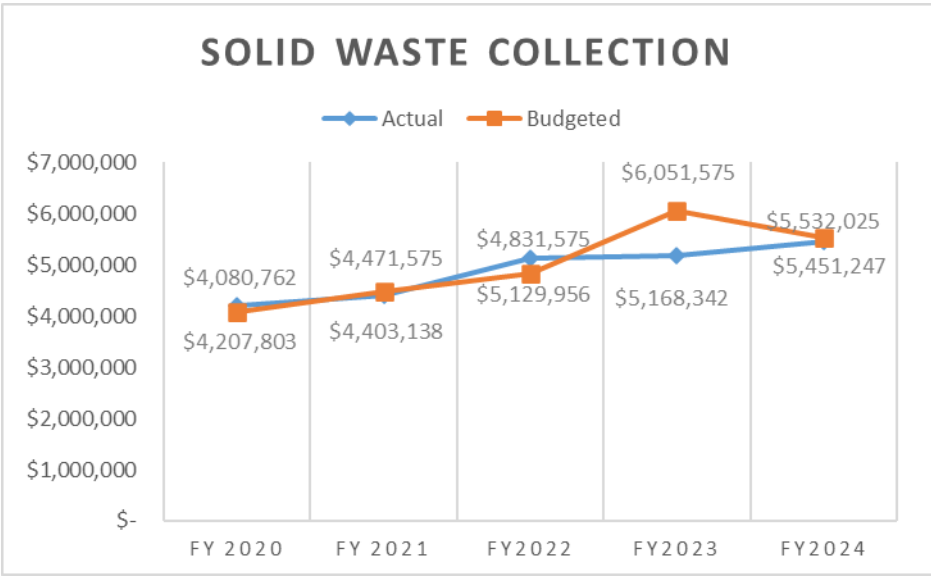
68-gallon cart, 65-gallon recycling cart, and 18-gallon glass recycling bin	\$81.09
95-gallon cart, 65-gallon recycling cart, and 18-gallon glass recycling bin	\$86.73
Senior 65 & older	\$38.43
Senior 65 & older (and meeting certain income restrictions)	\$0.00
Additional household trash or recycling cart	\$30.84
Bag tags each for extra trash or recycling	\$2.00

Residential customers can receive a 5% discount on all base/additional service rates noted above (excluding tag fees) by making a non-refundable annual payment in advance and in full on or before July 1st of each service year.

Contact: Thomas G. Harris, Director of Finance

Revenue History: The following page shows a five-year revenue history. The average revenue from solid waste collection across this five-year period is \$4,872,097.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Solid Waste: Refuse Collection Charge	54015450-344110	\$ 4,094,847	\$ 4,279,130	\$ 4,989,300	\$ 5,013,071	\$ 5,267,921
Solid Waste: Downtown Sanitation	54015450-344110-FSW00	\$ 57,716	\$ 75,251	\$ 75,001	\$ 91,183	\$ 116,256
Solid Waste: Tag Fees	54015450-344111	\$ 2,237	\$ 2,136	\$ 2,634	\$ 6,311	\$ 6,379
Solid Waste Hauler Fee	54015450-344140	\$ 21,592	\$ 24,804	\$ 27,441	\$ 22,731	\$ 21,868
Solid Waste: Penalties/Interest	54015450-349900	\$ 31,336	\$ 21,718	\$ 35,555	\$ 35,045	\$ 35,253
Solid Waste: Bad Check Fees	54015450-349930	\$ 75	\$ 100	\$ 25	\$ -	\$ -
Solid Waste: Recycling Collection Fees	54015450-344170	\$ -	\$ -	\$ -	\$ -	\$ 3,569
Total Revenue for All Accounts by Year		\$ 4,207,803	\$ 4,403,138	\$ 5,129,956	\$ 5,168,342	\$ 5,451,247
<i>Total Budget for All Accounts by Year</i>		\$ 4,080,762	\$ 4,471,575	\$ 4,831,575	\$ 6,051,575	\$ 5,532,025



Special Events

Revenue Description: Collection of fees for various events held by the City of Alpharetta.

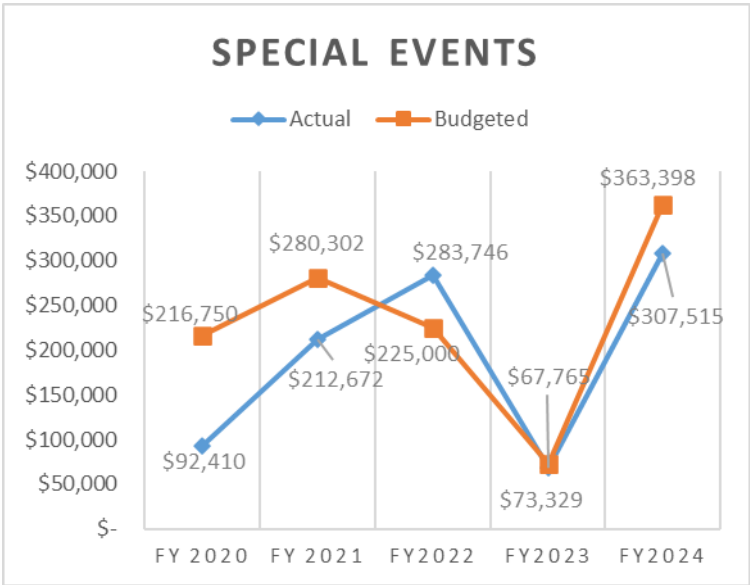
Department Responsible and Method of Collection: The Recreation, Parks & Cultural Services Department and Finance Department are responsible for collection of this revenue. Fees are collected from participants in annual events conducted by City staff.

Formula: There is no prescribed formula for fees for Special Events

Contact: Morgan Rodgers, Director of Recreation, Parks & Cultural Services

Revenue History: The following page shows a five-year revenue history. The average revenue from Special Events across this five-year period is \$192,822.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Taste of Alpharetta	10013210-347501; 10061900-347500-RSE05	\$ 900	\$ -	\$ -	\$ -	\$ 252,457
Alpharetta Arts Streetfest	10013210-347501; 10061900-347501-RSE04	\$ -	\$ -	\$ -	\$ -	\$ -
History Book Sales	10013300-347502	\$ 525	\$ 210	\$ 315	\$ 315	\$ 175
Misc. Special Events	10013210-347503; 10061900-347503	\$ 7,422	\$ 4,727	\$ 8,343	\$ 7,422	\$ 7,365
Public Works Event Fees	10013210-357504; 10061900-347504	\$ 5,604	\$ 850	\$ 7,139	\$ 6,985	\$ 6,073
Fire Services Event Fees	10013210-347505; 10061900-347505	\$ 6,631	\$ 1,353	\$ 2,160	\$ 3,462	\$ 5,725
Police Services Event Fees	10013210-347506; 10061900-347506	\$ 15,050	\$ 938	\$ 6,610	\$ 14,544	\$ 14,785
Parks Services Event Fees	10013210-347505; 10061900-347507	\$ 52,956	\$ 137,804	\$ 33,444	\$ 31,084	\$ 17,586
Food Truck Events	10061900-347508-RSE23	\$ 3,322	\$ -	\$ -	\$ -	\$ -
Sponsorship	10061900-347509	\$ -	\$ -	\$ 7,274	\$ 453	\$ -
Downtown Decoration	10061900-347509 RSE00	\$ -	\$ 3,500	\$ -	\$ -	\$ -
Sponsorship	10061900-347509-RSE02	\$ -	\$ -	\$ -	\$ 1,000	\$ 436
Sponsorship	10061900-347509-RSE05	\$ -	\$ -	\$ -	\$ -	\$ 961
Sponsorship	10061900-347509-RSE06	\$ -	\$ -	\$ -	\$ 2,500	\$ -
Sponsorship	10061900-347509-RSE06	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorship	10061900-347509-RSE13	\$ -	\$ -	\$ -	\$ -	\$ 1,953
Total Revenue for All Accounts by Year		\$ 92,410	\$ 212,672	\$ 283,746	\$ 67,765	\$ 307,515
Total Budget for All Accounts by Year		\$ 216,750	\$ 280,302	\$ 225,000	\$ 73,329	\$ 363,398



Transportation Special Purpose Local Option Sales Tax (TSPLOST)

Legal Citation: O.C.G.A. § 48-8-269.94

Revenue Description: Fulton County has a 7.75% sales tax made up of the following: State 4% and Local 3.75%. The Local portion is made up of 1% MARTA, 1% ESPLOST, 1% LOST, and 0.75% TSPLOST. Alpharetta's share of the 0.75% TSPLOST is 11.22%. This revenue represents the City of Alpharetta's portion of the 0.75% sales and use tax collected in Fulton County for planning and performing transportation projects within our City.

Department Responsible and Method of Collection: The Finance Department is responsible for TSPLOST revenue. Sales and Use Tax is collected by the retailer making sales of tangible personal property in Fulton County. Sales and Use Tax is reported and remitted to the Georgia Department of Revenue each month for the previous month's sales. The Georgia Department of Revenue calculates the distribution and remits the revenue to the City monthly. TSPLOST is recorded as non-departmental revenue in the TSPLOST Fund.

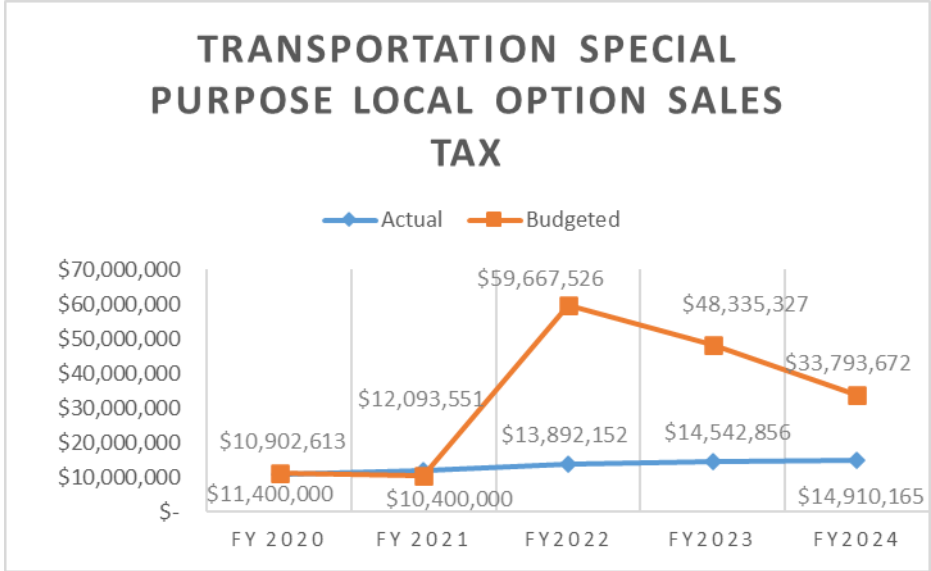
Formula: The TSPLOST is paid to Fulton County and all qualifying municipalities (Cities) located outside the City limits of the City of Atlanta and wholly located within Fulton County. The distribution percentages are based on the following rates.

Distribution Percentages	
Fulton County	16.60%
Alpharetta	11.02%
Chattahoochee Hills	0.47%
College Park	2.29%
East Point	6.13%
Fairburn	2.42%
Hapeville	1.15%
Johns Creek	14.41%
Milton	6.49%
Mountain Park	0.10%
Palmetto	0.76%
Roswell	16.34%
Sandy Springs	18.22%
Union City	3.60%
TOTAL	100.00%

Contact: Thomas G. Harris, Director of Finance

Revenue History: Revenue was first collected in May, 2017. While the following page shows a five-year revenue history, only two fiscal years have actual collections. The average revenue from TSPLOST across this five-year period is \$13,268,267.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
TSPLOST I	33590200-313400	\$ 10,902,613	\$ 12,093,551	\$ 10,176,155	\$ -	\$ -
TSPLOST II	33690200-313400	\$ -	\$ -	\$ 3,715,997	\$ 14,542,856	\$ 14,910,165
Total Revenue for All Accounts by Year		\$ 10,902,613	\$ 12,093,551	\$ 13,892,152	\$ 14,542,856	\$ 14,910,165
Total Budget for All Accounts by Year		\$ 11,400,000	\$ 10,400,000	\$ 59,667,526	\$ 48,335,327	\$ 33,793,672



Wills Park Recreation Center

Legal Citation: City of Alpharetta Recreation Commission established by City of Alpharetta Code of Ordinances Chapter 2, Article II and Chapter 14, Article II, Sections 14-20 through 14-29. O.C.G.A. 36-64-1 through 36-64-15.

Revenue Description: Revenue collected as user fees for participation in Wills Park Recreation Center programs.

Department Responsible and Method of Collection: The revenue from Wills Park Recreation Center is deposited into the General Fund. The Recreation, Parks & Cultural Services Department collects this revenue at the time of registration. The schedule of fees is presented to and approved by the Alpharetta Recreation Commission on an annual basis to coincide with the planning of spring and summer programs and amended at other times as deemed necessary by the Recreation, Parks & Cultural Services Director.

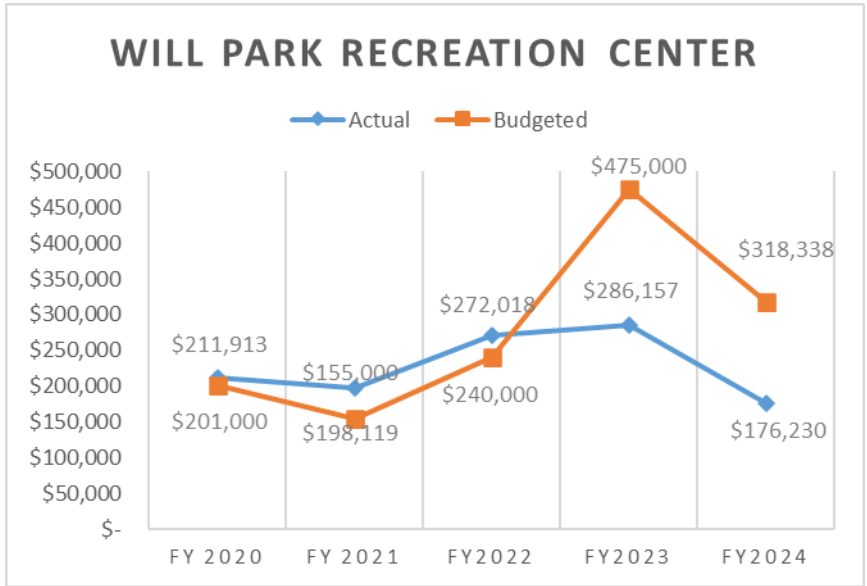
Formula:

Activity	Resident Fee	Non-Resident Fee
Step & PYW Aerobics	\$4.00 / class	\$6.00 / class
PYW Aerobics	\$4.00 / class	\$6.00 / class
Fit Over Fifty	\$4.00 / class	\$6.00 / class
Aerobics-Drop In	\$10.00 / class	\$15.00 / class
Zumba	\$9.00 / class	\$13.50 / class
Adult (2 times per week)	\$195.00	\$292.50
Karate-Adult (3 times per week)		\$240.00 \$360.00
Karate-Youth	\$195.00	\$292.50
Karate-Drop In	\$12.00	\$18.00
Wills Park Day Camp	\$125.00	\$187.50
Tennis	\$14.00 / hour	\$21.00 / hour
Tennis - ATLA/USTA	\$150.00 / team	\$25.00 / player
Park Permits or Building Rental		
North Park Pavilion	\$20.00 / hour	\$30.00 / hour (all rentals 4 hour minimum)
Pavilion # 2	\$15.00 / hour	\$22.50 / hour
Pavilion # 1	\$20.00 / hour	\$30.00 / hour
Pavilion # 3	\$50.00 / hour	\$75.00 / hour
Pool Pavilion # 1 <u>or</u> # 2	\$20.00 / hour	\$30.00 / hour (2-hour rental)
Pool Pavilion # 1 <u>and</u> # 2	\$40.00 / hour	\$60.00 / hour (2-hour rental)

Contact: Morgan Rodgers, Director of Recreation, Parks & Cultural Services

Revenue History: The following page shows a five-year revenue history. The average revenue from the Wills Park Recreation Center across this five-year period is \$228,887.

Description	General Ledger Account Number	FY 2020	FY 2021	FY2022	FY2023	FY2024
		Actual	Actual	Actual	Actual	Actual
Wills Park Rec Center Fees	10061550-347240	\$ 196,393	\$ 173,250	\$ 233,635	\$ 240,885	\$ 149,095
Wills Park Rec Center Building Rental	10061550-347241	\$ -	\$ -	\$ 70	\$ -	\$ 1,338
Wills Park Rec Center Permit Fees	10061550-347242	\$ 15,520	\$ 24,869	\$ 38,312	\$ 45,273	\$ 25,797
Total Revenue for All Accounts by Year		\$ 211,913	\$ 198,119	\$ 272,018	\$ 286,157	\$ 176,230
Total Budget for All Accounts by Year		\$ 201,000	\$ 155,000	\$ 240,000	\$ 475,000	\$ 318,338



Appendix A – Revenue Overview

Revenue Name	Department Responsible for Collection	Date of Last Fee Change	Fiscal Year 2023 Actuals
Ad Valorem Tax	Finance	July 2018	\$32,854,956
Adult Activity Center	Recreation, Parks & Cultural Services	January 2017	\$107,924
Alcohol Beverage Excise Taxes	Finance	June 2006	\$2,629,276
Alcohol Beverage License Administrative/Investigative Fee	Public Safety/Community Development	July 2013	\$11,546
Alcohol Beverage Permits	Community Development	September 2024	\$744,686
Aquatics	Recreation, Parks & Cultural Services	March 2023	\$165,847
Asset Proceeds	Finance	Not Applicable	\$161,406
Athletics	Recreation, Parks & Cultural Services	March 2022	\$184,620
Building Permit Fees	Community Development	September 2013	\$2,083,897
Business and Occupational Tax	Community Development	July 2008	\$1,189,499
Community Center	Recreation, Parks & Cultural Services	March 2022	\$799,321
Confiscation Proceeds	Public Safety	Not Applicable	\$195,329
Contributions and Donations	Various	Not Applicable	\$511,153
Cultural Arts Programs	Recreation, Parks & Cultural Services	January 2015	\$120,198
Development Permits and Related Fees	Community Development	July 2009	\$440,416
Emergency 911 Charges for Service	Public Safety	June 2016	\$4,620,536
Equestrian Center	Recreation, Parks & Cultural Services	January 2015	\$302,153
False Alarm Fines and Registration	Finance	June 2006	\$80,812
Financial Institution Tax	Finance	Not Applicable	\$482,392
Fines and Forfeitures	Municipal Court	July 2018	\$2,591,374
Fire Permit and Inspection Fees	Public Safety	June 2006	\$18,680
Fire Plan Review	Community Development	June 2006	\$1,059,259
Franchise Taxes	Finance	October 2018	\$6,717,711

Revenue Name	Department Responsible for Collection	Date of Last Fee Change	Fiscal Year 2023 Actuals
Grant Revenue	Finance	Not Applicable	\$1,557,883
Hotel/Motel Tax	Finance	August 2015	\$6,945,007
Impact Fees	Community Development	September 2015	\$1,470,994
Insurance Premium Tax	Finance	Not Applicable	\$4,998,591
Intangible Tax	Finance	Not Applicable	\$760,952
Investment Income	Finance	Not Applicable	\$3,121,627
Local Option Sales Tax (LOST)	Finance	October 2013	\$19,409,826
Miscellaneous Revenue	Various	Not Applicable	\$671,995
Motor Vehicle Tax	Finance	July 2018	\$96,925
Motor Vehicle Title Tag Fee	Finance	June 2015	\$2,953,460
Non-Resident (Equalization) Fees	Recreation, Parks & Cultural Services	March 2018	\$303,702
Planning and Development Fees	Community Development	June 2009	\$111,182
Police Reports and Services	Public Safety	October 2011	\$276,687
Real Estate Transfer Tax	Finance	Not Applicable	\$353,323
Rent and Royalties	Finance	Not Applicable	\$56,881
Solid Waste Collection	Finance	June 2021	\$4,872,097
Special Events	Recreation, Parks & Cultural Services	Not Applicable	\$192,822
Transportation Special Purpose Local Option Sales Tax (TSPLOST)	Finance	April 2017	\$13,268,267
Wills Park Recreation Center	Recreation, Parks & Cultural Services	March 2022	\$228,887

Appendix B – Additional City of Alpharetta Resources

- Finance Department Services and Contacts:
<https://www.alpharetta.ga.us/government/departments/finance/services>
- City of Alpharetta Home Page:
<https://www.alpharetta.ga.us/>
- Financial Transparency Portal:
<https://www.alpharetta.ga.us/government/departments/finance/transparency-portal>
- Property Tax:
<https://www.alpharetta.ga.us/government/departments/finance/taxes>
- Homestead Exemption:
<https://www.alpharetta.ga.us/government/departments/finance/homestead-exemptions>
- Trash and Recycling:
<https://www.alpharetta.ga.us/government/departments/finance/services/trash-pickup-service>
- Report. Pay. Apply:
<https://www.alpharetta.ga.us/report-pay-apply>
- Recreation, Parks & Cultural Services (including Special Events):
<https://www.alpharetta.ga.us/government/departments/recreation-parks>
- Community Development Resources (including Business License, Permitting, Planning & Zoning, Building/Construction Permits & Inspections):
<https://www.alpharetta.ga.us/government/departments/community-development/resources>
- Public Safety Resources:
<https://www.alpharetta.ga.us/government/departments/public-safety>