

**City of Peachtree Corners, Georgia**  
**Annual Operating & Capital Budget**



**Fiscal Year 2026**

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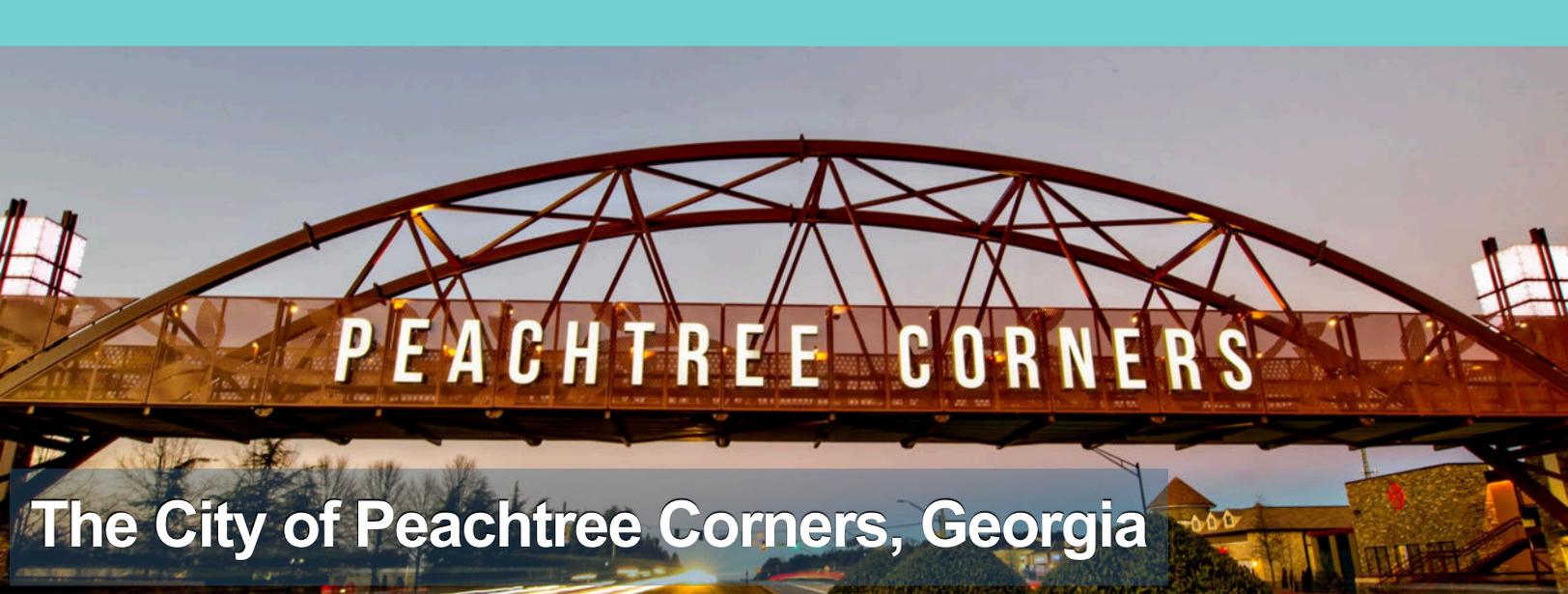
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# The City of Peachtree Corners, Georgia

## Peachtree Corners, GA - At a Glance

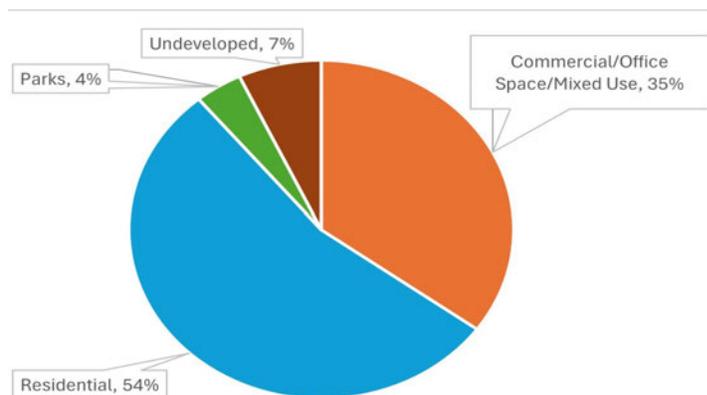
### General Information

Date of Incorporation	July 1, 2012
Area	16.1 square miles
Form of Government	Municipality
Total Adopted Fiscal Year 2026 Budget	\$56.6 million

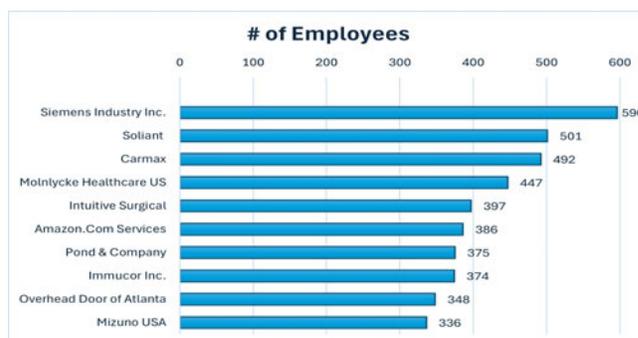
### City Demographics

Median Age	36.3
Median Household Income	\$81,413
Average Household Size	2.44 persons
Median Home Value	\$467,300

### Existing Land Usage (Approximate)

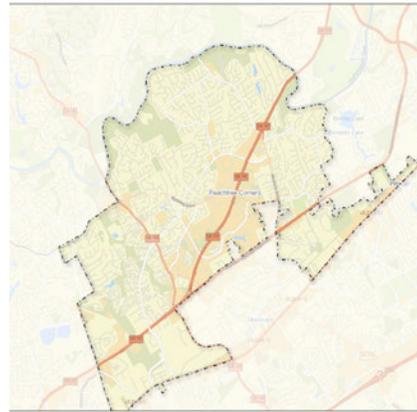


### Major Employers



## City Location

Peachtree Corners is in western Gwinnett County, Georgia. It is a northern suburb of Atlanta and is the largest city in Gwinnett County, with an estimated population of 42,243 as of 2020. Peachtree Corners is the only one of Atlanta's northern suburbs that was developed as a planned community.



## City Hall

310 Technology Parkway, Peachtree Corners, GA 30092

678-691-1200

[www.peachtreecornersga.gov](http://www.peachtreecornersga.gov)

## Distance from Major Destinations

- World of Coca Cola and/or Georgia Aquarium: 20 miles
- CNN Center: 21 miles
- Georgia World Congress Center: 21.5 miles
- Atlantic Station: 19 miles
- Hartsfield-Jackson Atlanta International Airport: 33 miles
- Avalon: 11 miles
- Stone Mountain Park: Park: 16.5 miles
- Dahlonega Wineries: 50 miles



# Mayor & Council



## Elected Officials

Peachtree Corners is organized under a council-manager form of municipal government which divides responsibilities between elected officials and an appointed city manager. Fifty-three percent (53%) of municipalities with a population between 5,000 and 249,999 residents are governed under the council-manager structure (2,903 out of 5,462).

While the city manager functions as the “chief executive officer” for this municipal corporation, the mayor and city council function as its “board of directors.” As such, they set policy, approve the financing of all city operations, enact local ordinances and develop an overall vision. Their responsibilities also include appointing the city manager and members of various boards and commissions.

The city council is chaired by the mayor who is elected at-large and consists of six council members – three who represent geographical districts (Posts 1, 2, and 3), and three who are elected at-large (Posts 4, 5, and 6). The mayor and councilmembers serve staggered four-year terms.



## Mike Mason

### Mayor



A resident of the Peachtree Corners community for over 30 years, Mike Mason was elected the city's first Mayor in March 2012.

Mason co-founded the United Peachtree Corners Civic Association in 1993 and served as president of the organization many times through the years, helping address land use and community issues prior to the City's incorporation July 1, 2012.

He holds an MBA in Finance from the University of Evansville, a B.S. in Accounting from the University of Southern Indiana, and he successfully passed the CPA exam.

## Phil Sadd

### City Council Post 1 / District 1



A resident of the Peachtree Corners community since 1998, sales executive Phil Sadd was elected to the City Council in 2012.

Currently a Senior Vice President of Fundtech, a technology company in Peachtree Corners, Sadd is the managing director of the company's first international subsidiary and top revenue producer for the company. He was honored with membership in Fundtech's President Club.

He serves on the board of several local non-profits serving the entire Peachtree Corners community and Gwinnett County.

Sadd and his wife, Stephanie, have one daughter. Sadd earned a Bachelor in Business Administration degree from the University of Georgia, where he served as captain of the UGA Lacrosse team.

## Eric Christ

### City Council Post 2 / District 2



A resident of Peachtree Corners since 1998, business executive Eric Christ was first elected to the City Council in May 2016 and his current term runs until December 2029. Prior to joining the City Council, Christ served as Vice Chairman of the City's Zoning Board of Appeals for four years.

Christ's 30-year career includes general management, marketing, and product management positions.

Christ has completed over 150 hours of municipal training classes through the University of Georgia's Carl Vinson Institute of Government and the Georgia Municipal Association, earned the Certificate of Excellence from the Holtz Municipal Training Institute, and graduated from the Knox Municipal Leadership Institute. He is also a graduate of Leadership Atlanta, Leadership Gwinnett, and the Atlanta Regional Commission's Leadership Institute.



## Alex Wright

### City Council Post 3 / District 3



Alex is a founding member of the Peachtree Corners City Council. First elected in 2012, he has been re-elected three more times, most recently in 2023. One of his passions while on Council has been the creation and continued enhancement of the Town Green area, particularly Fort Pain, the adult obstacle course. Alex helped begin both the Peachtree Corners Decathlon and the Memorial Day Challenge which are annual physical fitness competitions held at Fort Pain.

Alex served four years as an officer in the U.S. Navy making multiple deployments overseas to Somalia and the Persian Gulf aboard USS El Paso and USS Briscoe.

He holds a B.S. in Management from Georgia Tech and an MBA from Wake Forest. He is also a 2016 graduate of Leadership Gwinnett

## Joe Sawyer

### City Council Post 4 / At Large



Joe Sawyer has been a resident of Peachtree Corners since 1994. He was raised in the Lynwood Park Community located in Brookhaven, GA and graduated from Chamblee High School in 1983. He attended Alabama State University in 1983 on a football scholarship. Sawyer served in the US Army and was medically discharged in 1991 due to Spina Bifida. Sawyer is a two-time cancer survivor.

Sawyer has owned Alpha & Omega Carpet Cleaning in Peachtree Corners since 2001. He has been a preacher since 1998 and served under his father, Bishop Cornelius Sawyer until his passing in 2014. Sawyer continues to preach and serve God.

## Ora B. Douglass

### City Council Post 5 / At Large



A resident of Peachtree Corners for over 25 years, Ora B. Douglass was elected as the first African American female Councilwoman in November 2023.

Ora is a retired Registered Nurse earning her Bachelor of Science Degree in Nursing from Florida A&M University and receiving a Master of Nursing Administration Degree at Emory University. Ora is a veteran commissioned officer of the U.S. Army Nurse Corps. She has worked at numerous hospitals in the Atlanta area. She served as Director of Community Home Based Nursing at the Veterans Administration Medical Center in Atlanta, Georgia. Ora also serves on the Board of the Robert D. Fowler YMCA and is a member of the Peachtree Corners Rotary Club.



## **Weare Gratwick**

### **City Council Post 6 / At Large**

Weare Gratwick has over 35 years of banking experience and has served as a community leader in Peachtree Corners for over 20 years. Currently, Gratwick is the Gwinnett Market President for Tandem Bank in Peachtree Corners and serves as the Vice Mayor on the City Council.

Before helping launch Tandem Bank in September 2019, Gratwick served as the Atlanta Market President for Colony Bank from 2016-2019, as a Principal Banker with Wells Fargo's Gwinnett Business Banking Group from 2012 -2016 and as Vice President of the Residential Real Estate Construction Division of SunTrust Bank from 2002-2011.

A native of Buffalo, New York, Weare grew up in Decatur, Alabama. He holds an M.B.A. in Finance from Georgia State University and a B.B.A in Accounting from Emory University.



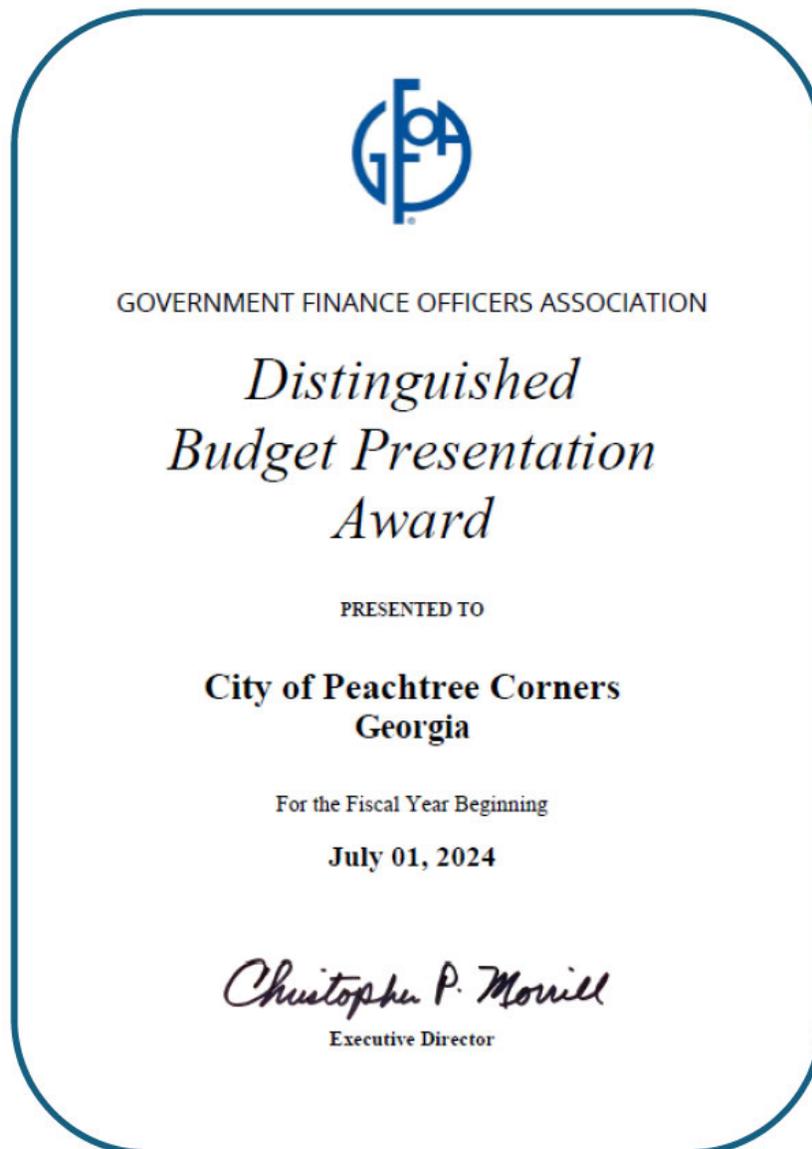


# Distinguished Budget Presentation Award

## GFOA Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Peachtree Corners, Georgia, for its annual budget for the fiscal year beginning July 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, as an operations guide, and as a communications device.

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





# Budget Message

Mayor Mason, Council Members, and Citizens of Peachtree Corners:

We are pleased to submit the FY 2026 Budget to Council for review and encourage the feedback and involvement of citizens to provide a fiscal plan which meets the needs of the City of Peachtree Corners.

The FY 2026 Budget was developed with a focus on continuing to improve and to expand the City's infrastructure along with expanding our community gathering place to service residents for years to come. The FY 2026 Budget also builds upon the success of Curiosity Lab by including funding for additional smart city technology, enhancements along the test track, and expansion of the Curiosity Lab campus.

## Overview of FY 2025 Accomplishments

Peachtree Corners continues to experience advantageous economic growth due in part to business relocations and expansions. Because of deliberate, conservative budgeting practices in FY 2025, the City was able to make strategic investments in new capital projects and furthered the community-centric master plan initiatives established to provide lasting benefits and amenities for the future. The following achievements highlight some of the successful activities from 2025.

### Economic Development

- Tracked new leases and certificates of occupancy to bolster business license awareness and collection
- Finalized a Technology Park sign grant program to be administered in 2026
- Performed 34 business retention and expansion visits
- Participated in over 15 networking events with partners and stakeholders
- Led a trade mission to Czech Republic and facilitated the landing of the Czech Business Incubator Atlanta

### Community Development

- Updated the Community Development web page to include current land use cases, archived land use cases, and frequently asked questions
- Developed a Small Area Plan for the Central Business District
- Created new public hearing signage and simplified the public hearing requirements for applicants of land use petitions
- Revised and updated Community Development forms and applications

### Public Works

- Re-paved over 14.85 lane-miles of City streets
- Constructed over 5,000 linear feet of pedestrian sidewalks and infrastructure
- Completed the City's first ever Solid Waste Management Plan
- Completed over 1,700 right-of-way work orders
- Started construction of the City's first ever pocket park

### Finance and Administration

- Completed the annual audit with no findings for the seventh straight year
- Maintained the City's credit rating of Aa1

- Received GFOA's Distinguished Budget Presentation Award for the eighth time
- Received GFOA's Certificate of Achievement for Excellence in Financial Reporting for the seventh time

### Technology

- Added endpoint detection and response systems to many City devices
- Began construction improvements to the Innovation Center campus
- Installed and integrated new networking infrastructure to support both Innovation Center buildings as well as the new Public Works facility

### Marketing & Public Relations

- Increased the number of followers on all platforms and moved posting from SproutSocial to ZenCity
- Developed a new City mobile app that includes news, events, contact info, places of interest, a service request module, social media, live video, and other enhancements
- Created a new Visitor's Guide flipbook

### Public Safety

- Successfully started the Peachtree Corners Ambassador program to provide security at the Town Center
- Collected over \$170,000 in business license fees from non-compliant businesses
- Participated in numerous events, including but not limited to, The Curiosity Lab Criterium, Peachtree Corners Festival, and the Peachtree Corners concert series
- Completed the Video Integration Center, which is used for collecting and analyzing crime data
- Performed compliance checks at local businesses as needed

### Recreational Facilities and Special Events

- Added Arbor Day Plant Sale & Swap, Live Karaoke, Rescue Dog Games, and Game Day & Market to the City's event calendar
- Created and implemented an event sponsorship program and worked with 16 sponsors
- Over the past year, Town Green visits have increased 25% from 200,000 per year to 250,000 per year

## Budget Issues and Priorities for FY 2026

For FY 2026, the City of Peachtree Corners will focus on managing revenue streams and prioritizing investments to advance the community's vision while addressing the immediate demands and long-term needs of aging infrastructure. Our goal is to ensure that projects are strategically prioritized to deliver meaningful improvements and maintain a high quality of life for residents and businesses.

### Revenue management

The City has built a strong financial position since our incorporation, as evidenced by our Aa1 credit rating. However, since the City does not levy a millage rate for property taxes, it is critical that we closely monitor our local economy and current revenue streams. Numerous residential and commercial development projects are underway, including Intuitive Surgical's \$500 million expansion of its Peachtree Corners campus and Jamestown's redevelopment of The Forum, which will include green spaces, a food hall, a multifamily community, and a luxury boutique hotel. These projects, along with the thousands of businesses that operate in the City, have contributed to the City's success.

While building permit activity is trending lower than FY 2024, the City's occupational taxes, which are calculated based on a business' gross receipts, are trending higher than last fiscal year. Also, other revenues that are tied to the local economy, e.g., motor vehicle taxes and the City's portion of the one-cent Special Purpose Local Option Sales Tax (SPLOST) are trending higher than FY 2024, indicating solid retail sales in the county and in the City. However, should there be an economic slowdown, the City will have to decide whether to make expenditure reductions or use reserves to bridge the gap.

## Properly address infrastructure demands

Since its incorporation in 2012, the City has prioritized proactive and responsive infrastructure maintenance to meet community expectations. In 2023, a pavement condition analysis evaluated all 121 center line lane-miles of City roads, providing a data-driven approach to resurfacing priorities. Due to age and demand, pavement continues to deteriorate at an accelerated rate, prompting an increase in annual resurfacing funding from \$2.0 million in FY 2021 to \$4.0 million in FY 2026. Balancing staff resources with capital projects and maintenance workloads remains essential to sustaining a high level of service. In addition to roadway needs, the City faces a growing demand for stormwater system improvements and repairs. The City has taken proactive steps by allocating \$1.0 million annually from the Stormwater Fund to improve the drainage system.

The City is also investing in our IT infrastructure. The FY 2026 Budget includes funding for an in-depth audit of the City's IT assets. Once completed, the City will have a thorough inventory and documentation of all IT assets, configurations, and data flows, and will receive recommendations to strengthen our IT environment and address any gaps. The audit results will help guide future spending on critical IT infrastructure.

Addressing these challenges requires community support and understanding. The City will continue to communicate openly, engage residents, and empower stakeholders to share in the vision for a stronger, more resilient Peachtree Corners.

## Quality-of-life enhancements

Since our incorporation, the Mayor and Council have focused on providing a high level of quality of life for our residents and stakeholders. The FY 2026 Budget includes funding for several quality-of-life enhancements. \$6.0 million is included to help complete the Corners Connector, the City's trail system that will have over 12 miles of multi-use trails once completed. In addition, the City continues to invest in our downtown area by making improvements to our Town Green and providing funding for special events that our residents can enjoy, including a free concert series, farmer's market, movies on the green, and other seasonal events.

# FY 2026 Budget Brief

The FY 2026 Budget is centered on the continued implementation of successful infrastructure improvements and innovative projects. The FY 2026 Budget for all appropriated funds totals \$56.6 million in revenues, which is up \$13.9 million from the FY 2025 Amended Budget. Below are some highlights from the FY 2026 Budget:

### Paving/Infrastructure

- 2026 street resurfacing and paving (\$4.0 million)
- SR 141 and East Jones Bridge Rd Intersection Improvements (\$1.1 million)
- Traffic Improvements @ Peachtree Corners Circle and Forum Dr (\$2.25 million)
- New Sidewalks (\$1.15 million)
- SR 141 Capacity Improvements (\$750,000)
- Transportation Projects at Town Center (\$950,000)

### Community Development (Place Making)

- Multi-Use Trails (\$5.95 million)
- Town Green Events and Improvements (\$940,000)
- Street Light Improvements (\$75,000)
- Acquisition of Right-of-way and Easements for trails and conservation (\$4.0 million)
- Creation of a Multi-Modal Hub in Technology Park Atlanta (\$1.75 million)
- Sign grant for Atlanta Technology Park businesses (\$25,000)
- Zoning Code Rewrite (\$250,000)

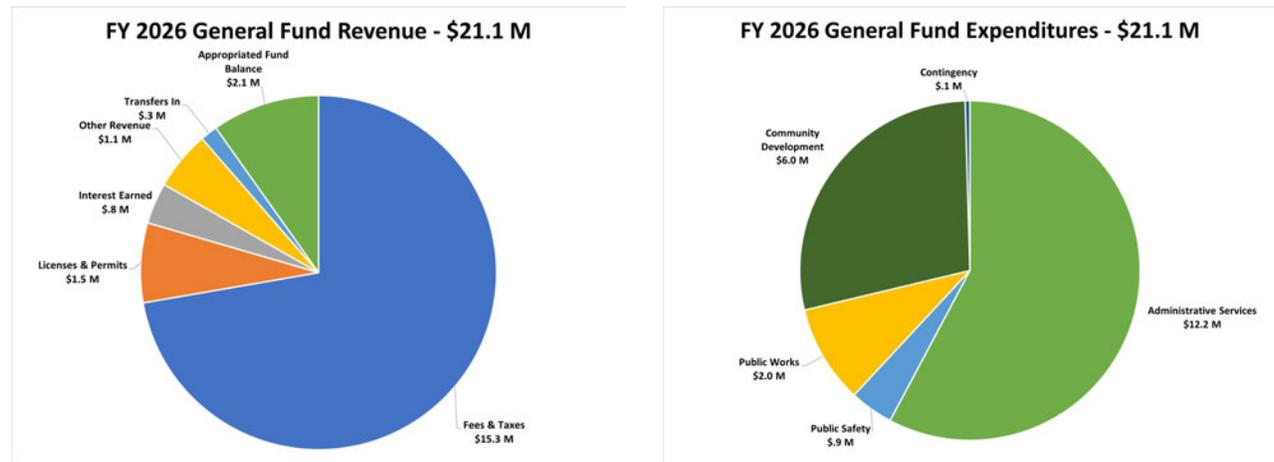
### Economic Development

- Curiosity Lab Campus Renovations/Improvements (\$3.0 million)

- City-wide marketing, branding, and advertising (\$750,000)
- Business Retention, Recruitment, and Expansion (\$400,000)

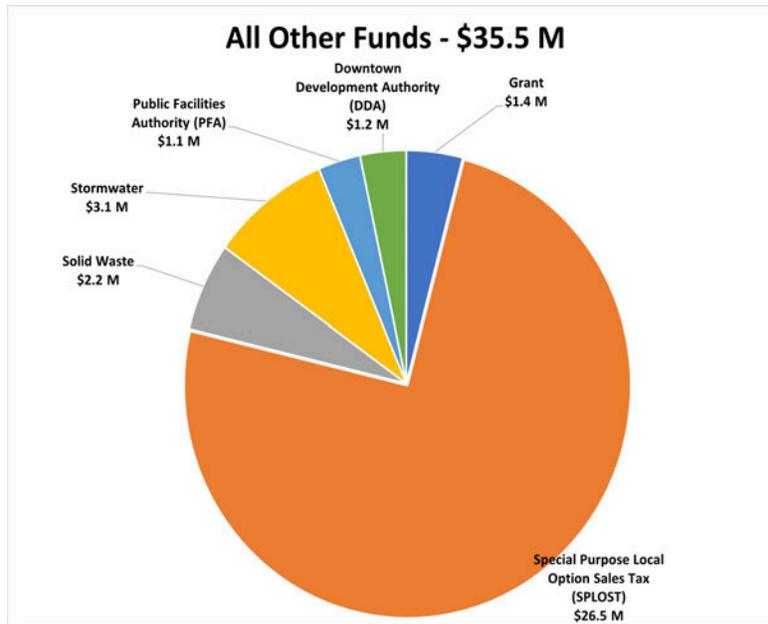
While this is not a comprehensive list of enhancement requests, it does highlight the City's focus on fiscally conservative spending while supporting the primary reason for becoming a City – namely, the local control over land use, infrastructure, and community development to improve the quality of life for all of Peachtree Corners residents, businesses, and visitors.

## FY 2026 General Fund Budget Summary



- The FY 2026 General Fund budget is **\$21.1 million**, which is essentially the same as the FY 2025 Amended Budget and includes the planned use of \$2.07 million in fund balance for various capital projects and one-time expenditures.
- Removing the planned use of fund balance from the FY 2025 Amended Budget (\$1.11 million) and the FY 2026 Budget (\$2.07 million), total budgeted revenues are \$1.1 million lower than the FY 2025 Amended Budget, mainly due to the recognition of new subscription-based assets and the inclusion of a one-time settlement in the FY 2025 Amended Budget.
- The budget maintains a **zero millage rate**.
- The budget includes funding for **53.5** positions: 30 city employees and 23.5 contracted employees.
  - Created the position of Human Resources Generalist in the Finance Department
- Includes \$121,720 to fund a 2% COLA and up to 2% merit increases for full-time employees.
- Medical insurance premiums **increased** approximately **20%** from 2025, bringing the City's contributions to **\$1.03 million**. This increase also accounts for full staffing levels and the increase in positions.
- The FY 2026 General Fund budget includes approximately **\$2.9 million to third-party contractors** to provide street maintenance, information technology, GIS, building and code enforcement services, etc.
- The City continues to invest in its downtown, with \$340,000 going to maintenance and capital improvements for the Town Green. The FY 2026 Budget also includes funding (\$600,000) for special events ranging from major concerts to a City-hosted decathlon at the Town Green fitness trail, Fort Pain.
- The FY 2026 General Fund budget includes **\$1.2 million for debt service payments** on two properties the City owns: City Hall and land purchased adjacent to the Town Green for future development.

# FY 2026 Budget Summary - All Other Funds



## Summary

To protect the City's financial condition while achieving the goals outlined in this budget, a conservative approach was taken in projecting revenues and budgeting expenditures. We look forward to an engaged discussion of the FY 2026 Budget proposal over the next two months and to jointly attaining a unified plan for a fiscally conscientious FY 2026 spending plan. We appreciate your thoughtful and careful review of this proposal.

Sincerely,

Brian L. Johnson, City Manager

# Strategic Goals & Objectives

## Organizational Mission

Peachtree Corners has long been a magnet for families and businesses, who are drawn to the beautiful natural environment, traditional suburban neighborhoods, excellent Gwinnett County schools, and Class A office space. The vision of Peachtree Corners is to advance as a premier city by offering a high quality of life for residents, providing a competitive environment for businesses, creating a strong sense of community for all and accommodating the best opportunities to “live, work, play and stay.” We aim to build a community where high-tech businesses and homes for employees and their families could live in a lush green landscape outside of the busy urban core of Atlanta.

## Strategic Goals & Objectives

**Purpose:** To establish a unified strategic framework adopted by City Council that aligns departmental objectives with citywide goals. These goals will guide budgeting, operational performance, and accountability across all departments.



## City Council Goals & Objectives

The strategic goals process considers the values most important to the City Council. The steps include developing a clear vision, aligning with the organization’s mission and values, and assessing the challenges and opportunities facing the City. Each year, at our annual budget retreat, the City Council reviews and adjusts the strategic goals, as necessary. Once approved, departments carefully outline programs and targets that reflect the prominence of community-directed ambitions, blending with the priorities identified by Council.

Since these goals represent the values most important to Council, it is crucial not only to align the budget with these priorities but also to track staff performance against them. In each department section, their accomplishments and performance measures for the prior year will be shown. Additionally, the goals and objectives for the coming year will be outlined. These will be linked to the goals listed above, using icons and words to unify each department with the Citywide goals.

## **Enhance Quality of Life and Community Experience**

*Objective: Deliver a clean, safe, connected, and vibrant community where residents and businesses thrive*

The City is committed to enhancing quality of life and creating exceptional community experiences for residents by investing in amenities and programs that bring people together. This includes continued improvements to our Town Green as a central gathering space, hosting special events that foster community engagement, and developing new parks and multi-use trails to promote recreation and connectivity. We are equally focused on ensuring Peachtree Corners remains a safe place to live, work, and visit through strategic investments in our City Marshal program. These initiatives reflect our vision of a vibrant, secure, and inclusive community where residents can enjoy diverse opportunities to live, work, and play.

## **Strengthen Fiscal Stewardship and Organizational Excellence**

*Objective: Maintain sound financial management, operational efficiency, and workforce excellence*

Through disciplined financial planning by Mayor and Council, the City has built a strong financial position, demonstrated by a general fund balance equal to 99% of FY 2025 amended budgeted expenditures (excluding reserve contingency). The City's Aa1 credit rating further validates its commitment to fiscal responsibility and long-term stability.

By leveraging public-private partnerships and intergovernmental agreements, the City continues to deliver high-quality services while operating in a lean, flexible manner. Additionally, the City began a comprehensive compensation and classification study in FY 2025 to ensure competitiveness within the local job market; this study will be completed in FY 2026. These efforts reinforce our commitment to efficient operations, financial resilience, and workforce excellence.

## **Advance Smart City Innovation and Economic Competitiveness**

*Objective: Leverage technology, partnerships, and infrastructure to drive innovation and investment*

Successful economic development relies on proactive efforts to retain existing businesses, attract new ones, and create a strong foundation for future growth—through Retention, Recruitment, Redevelopment, and Creation. Since its incorporation, City leaders have recognized the critical role technology and life science companies play in Peachtree Corners' success. To support this vision, the City Council has made significant investments, including adopting formal incentive plans, launching a startup incubator program, and creating Curiosity Lab—a real-world living laboratory where companies can test and deploy innovative technologies in an active community setting. The FY 2026 Budget includes approximately \$5.0 million for Curiosity Lab, including the completion of a new multi-modal mobility hub and the renovation of an office building to expand Curiosity Lab's campus.

The FY 2026 Budget continues this commitment by funding job creation through Curiosity Lab, supporting business retention and expansion, and advancing recruitment strategies. The City will partner with consultants to supplement staff efforts and will maintain strong collaboration with property owners, brokers, and community partners through an aggressive business visitation program. Redevelopment initiatives will focus on attracting new retailers and office tenants to existing commercial nodes and leveraging master plans for high-quality development. The Peachtree Corners Redevelopment Authority, established in 2020, remains a key partner in guiding redevelopment within the Holcomb Bridge Corridor.

Additional efforts will include strategic partnerships with Partnership Gwinnett, the Gwinnett Chamber of

Commerce, the Peachtree Corners Business Association, the Southwest Gwinnett Chamber, and the Metro Atlanta Chamber of Commerce to strengthen recruitment and position Peachtree Corners as a premier destination for technology and innovation.

## Develop Sustainable Infrastructure and Environmental Resilience

*Objective: Plan, build, and maintain public assets that support long-term growth and sustainability*

The City Council has been persistent in its focus on providing the resources and support to address our infrastructure needs, from paving to stormwater. The FY 2026 Budget continues to make progress on the capital paving plan and includes significant investments in sidewalk improvements. Additionally, the implementation of the stormwater capital improvement plan will continue. Specific activities to support these efforts include spending \$4.0 million on paving city roads, \$ 1.0 million on improvements and maintenance to the stormwater drainage system, and \$1.15 million on new sidewalks.

In addition, the FY 2026 Budget includes \$5.2 million for traffic improvement and pedestrian safety projects and \$5.95 million to continue expanding the Corners Connector trail system. These funds will be used to complete current segments and begin planning/engineering for future ones. Upon completion, Corners Connector will have over 12 miles of trails throughout the City.

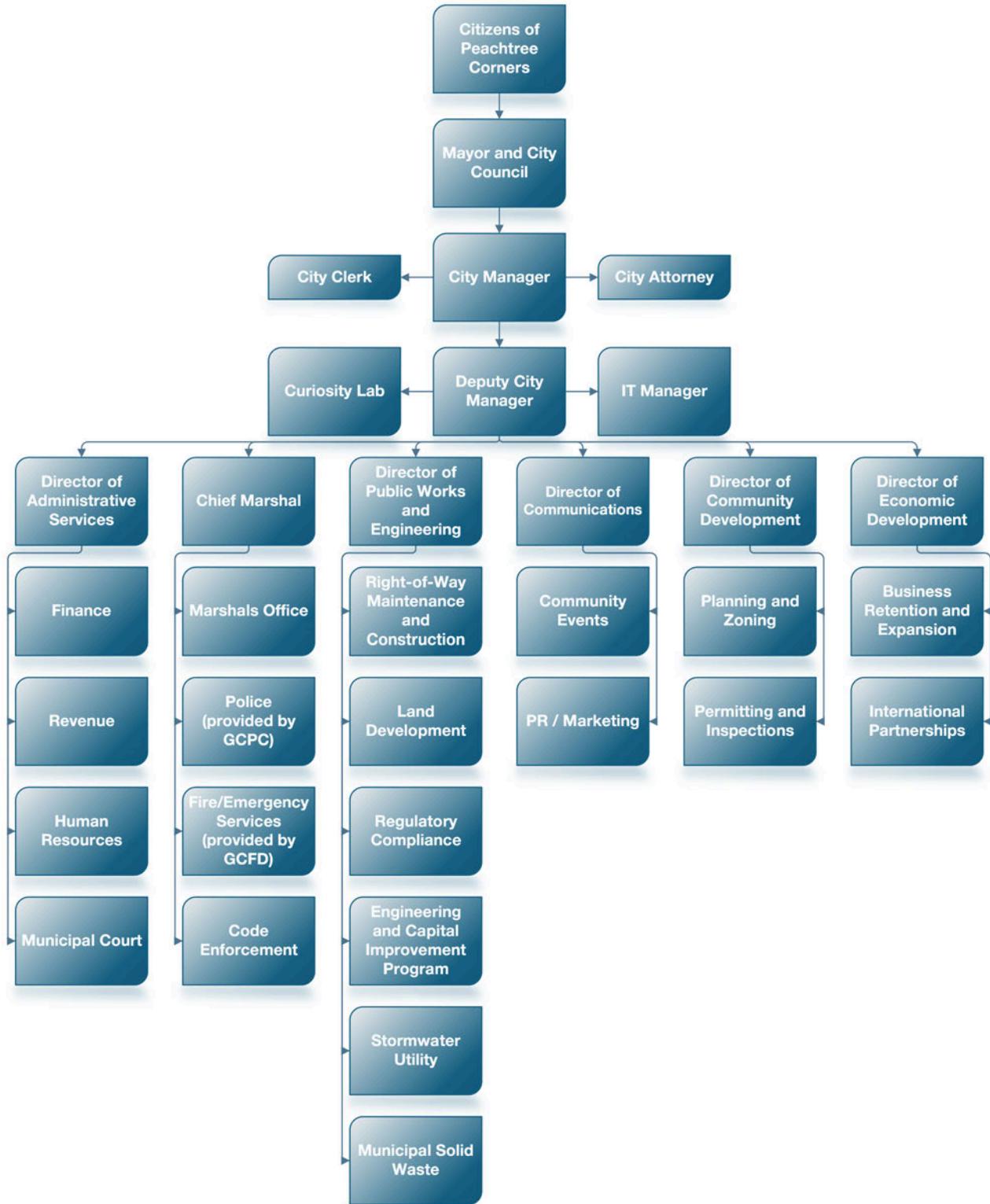
## Foster Transparent Governance and Civic Engagement

*Objective: Build trust through open communication, accessibility, and meaningful citizen participation*

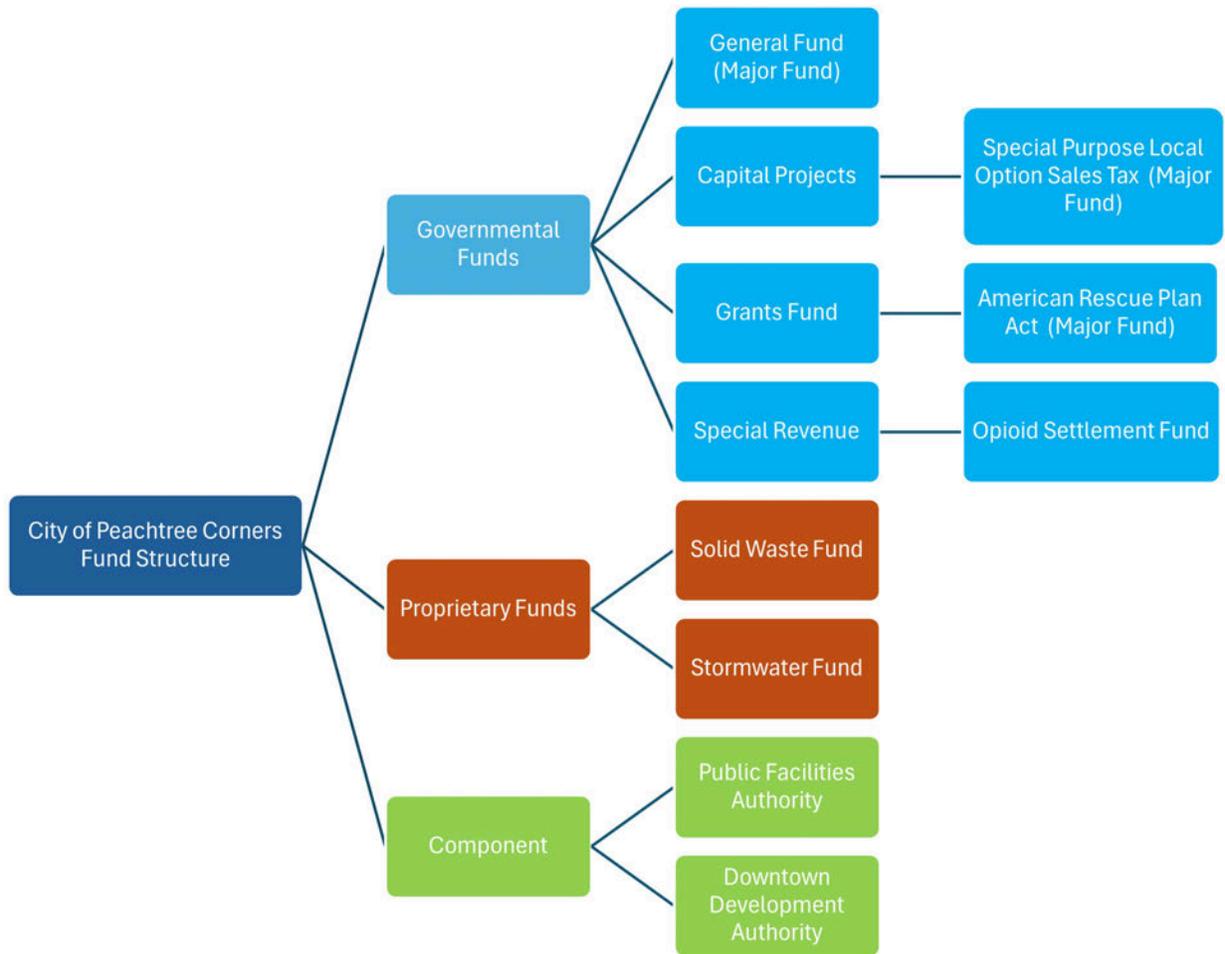
The City is committed to maintaining transparency and accountability by providing clear, timely information and ensuring residents have multiple ways to engage in decision-making. In FY 2026, the City will launch a new mobile app that allows residents to interact with the City in various ways, including accessing services, reporting issues, and receiving real-time updates. Additionally, we have updated our Community Development web page to improve transparency and make development information more accessible. These efforts, combined with streaming Council meetings, hosting town halls, and offering interactive tools for feedback, will empower residents to stay informed and actively participate in shaping the future of Peachtree Corners.



# Organizational Chart by Department



# Fund Structure



Financial reporting treats each government as a collection of separate funds rather than one single entity. For this reason, government budgets are prepared using the fund structure. The Governmental Accounting Standards Board defines a fund as:

*A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial transactions, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.*

All funds are classified into fund types, and the number of funds a government uses can vary. The City of Peachtree Corners currently uses the four governmental funds, two proprietary funds, and two component units to account for the use of financial resources.

The following funds are appropriated:

- Governmental Funds
- Proprietary Funds
- Component Unit



# Fund Major Revenue Sources and Services Provided

Fund Title	Major Revenue Sources	Major Services Provided
<b>General</b>	<ul style="list-style-type: none"> <li>• Business &amp; Occupation Taxes</li> <li>• Licenses &amp; Permits</li> <li>• Franchise Fees</li> <li>• Charges for Services</li> </ul>	<ul style="list-style-type: none"> <li>• General Government</li> <li>• Community Development</li> <li>• Public Works</li> <li>• Public Safety</li> </ul>
<b>Capital Projects</b>	<ul style="list-style-type: none"> <li>• SPLOST</li> </ul>	<ul style="list-style-type: none"> <li>• Payments for long-lived capital assets, such as buildings, equipment, infrastructure, etc.</li> </ul>
<b>Special Revenue</b>	<ul style="list-style-type: none"> <li>• Grants</li> </ul>	<ul style="list-style-type: none"> <li>• Used to account for major federal grants</li> </ul>
<b>Solid Waste</b>	<ul style="list-style-type: none"> <li>• Solid Waste Charges</li> </ul>	<ul style="list-style-type: none"> <li>• Payments to operate solid waste services</li> </ul>
<b>Stormwater</b>	<ul style="list-style-type: none"> <li>• Stormwater Services Fees</li> </ul>	<ul style="list-style-type: none"> <li>• Payments to operate Stormwater services</li> <li>• Payments for long-lived capital assets, such as pipes, equipment, infrastructure, capital improvements, etc.</li> </ul>
<b>Public Facilities Authority</b>	<ul style="list-style-type: none"> <li>• Debt Financing</li> <li>• Transfers In from the City</li> </ul>	<ul style="list-style-type: none"> <li>• Funding for public buildings, facilities, and equipment</li> </ul>
<b>Downtown Development Authority</b>	<ul style="list-style-type: none"> <li>• Charges related to capital improvements</li> </ul>	<ul style="list-style-type: none"> <li>• Capital improvements and economic development</li> </ul>



# Fund Descriptions

## Governmental Funds

### General Fund

The General Fund is a governmental fund to account for all resources obtained and used for those services commonly provided by cities which are not accounted for in any other fund. These services include among other items: General Government consisting of the Mayor and Council, City Manager, City Clerk, City Attorney, Community Development, Finance & Administration, Public Safety, and Public Works.

### Capital Projects Fund

#### Special Purpose Local Option Sales Tax (SPLOST)

The Special Purpose Local Option Sales Tax (SPLOST) is a governmental fund established to account for capital projects funded by the 2014, 2017, and 2023 SPLOST agreements. The projects included in the capital projects budget are intended to improve or expand the city infrastructure, provide for significant maintenance requirements, or provide for the acquisition of large pieces of equipment.



### Grants Fund

#### American Rescue Plan Act Fund

This fund is a special revenue fund and accounts for the amounts awarded to the City under the Coronavirus State and Local Fiscal Recovery Funds program, provided for under the American Rescue Plan Act of 2021.

### Special Revenue Fund

#### Opioid Settlement Fund

This fund is a special revenue fund that accounts for the restricted funds received from legal settlements related to the nationwide opioid epidemic.

# Proprietary Funds

## Solid Waste Fund

This includes the city's appropriation for the annual fee charged to residents for solid waste collection. This fee is collected by the Gwinnett County Tax Commissioner as part of the yearly property tax billing process. The fund will be used to collect trash and recycling for residential households.



## Stormwater Fund

This fund includes the city's appropriation for the annual fee charged to residents for stormwater services. This fee is collected by the Gwinnett County Tax Commissioner as part of the yearly property tax billing process. This fund will be used to maintain and to improve the stormwater management system.

# Component Unit

## Public Facilities Authority

The Public Facilities Authority Fund (PFA) exists to obtain favorable financing and funding for public facilities, buildings, equipment, and services exclusively for the City.

## Downtown Development Authority

The Downtown Development Authority Fund (DDA) accounts for capital improvements and general economic development initiatives of the City.





# Financial Policies and Procedures

## Accounting Policies

The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. In addition, such practices shall provide City officials with the necessary resources in order to make sound financial decisions.

### A. Scope

This policy applies to all accounting records that are the responsibility and under the management of the City's Department of Finance.

### B. Generally Accepted Accounting Principles (GAAP)

The City will establish and maintain a high standard of accounting practices. Accounting standards will conform to generally accepted accounting principles of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The City also will follow the Financial Accounting Standards Board's pronouncements, as applicable.

### C. Fund Structure

The City will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The City will adhere to the mandatory fund structure included in the Georgia Department of Community Affairs' (DCA) chart of accounts (see below). Funds shall be classified in conformity with GAAP. Further, all funds shall be reported within the annual financial statements.

### D. Chart of Accounts

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting act in 1997 (House Bill 491). This law requires the DCA to prepare and issue a standardized chart of accounts for Georgia governments. It shall be the policy of the City to implement and utilize the account classifications as the chart of accounts prescribes.

## Cash Management Policy

### A. Procedures for Cash Collection Points

The following list of procedures is required for the operation of cash collection points:

- All cash received must be recorded through a computerized accounting system with computer generated official City receipts or official City temporary cash receipts. When a cash collection point with a computerized accounting system uses temporary cash receipts, those temporary receipts must be converted over to computerized receipts as soon as possible. If the conversion cannot be accomplished within 48 hours, the cash should be deposited into the department's primary operating account and tracked in detail until it is recorded on the computerized accounting system. The customer must be presented an official City receipt form with a duplicate record being retained by the receiving department. All numbered receipts must be accounted for, including the original of voided receipts.

- The cash collection point must maintain a clear separation of duties. An individual should not have responsibility for more than one of the cash handling components: collecting, depositing, disbursement, and reconciling.
- The funds received must be reconciled to the computerized accounting system cash report or to the total of the temporary receipts at the end of the day or at the end of each shift. Cash must be reconciled separately from checks, credit cards, and money orders by comparing actual cash received to the cash total from the cash report or to the sum of the cash sales from the manual receipts.
- All cash must be protected immediately by using a cash drawer, safe or other secure place until they are deposited. A secure area for processing and safeguarding funds received is to be provided and restricted to authorized personnel.
- Checks must be made payable to City of Peachtree Corners, and must be endorsed promptly with a restrictive endorsement stamp payable to City of Peachtree Corners. The endorsement stamps must be ordered through the Finance Department.
- Checks or credit card transactions will not be cashed or written for more than the amount of purchase.
- Collections must be deposited to the City Depository within 24 hours.
- All cash must be deposited intact, and not intermingled or substituted with other cash.
- Refunds or expenditures must be paid through the appropriate City bank account on a signature City generated check.
- Each Department will use only depository issued deposit slips for reconciliation of the supporting documentation to the deposit and to the monthly statements of account.

## **B. Cash Received in Person**

- A receipt must be issued for each payment received. At a minimum, manual prenumbered receipts must include the date, mode of payment (cash, check or credit card), and the identification of the department and the person issuing the receipt. Machine generated receipts must contain all information required by the accounting system to properly credit and track the payment.
- All checks must be endorsed immediately with a restrictive endorsement stamp payable to City of Peachtree Corners.
- All voided transactions are to be approved and initialed by the area supervisor.
- Only one cashier is allowed access to a specific cash drawer during a single shift.
- Cash must be kept in a safe or a secure place.

## **C. Cash Received through the Mail**

- The mail must be opened with two people present and all checks must be endorsed immediately with a restrictive endorsement stamp. All cash must be listed on a "Daily Mail Collection Report".
- If the cash is not credited directly into the appropriate City account or receipted through a computerized accounting system, a list of the checks, credit card transactions and or cash should be prepared in duplicate. The list should include the customer's name, amount received, check number and any other information available that may assist in proper allocation of the funds. The envelope should also be retained as part of the records. An official City temporary receipt should be prepared, the original going to

the customer, one copy should be kept in the area, one should accompany any deposit processed through the Finance Department, and a copy left intact in the receipt book and returned to the Finance Department.

- Cash must be stored in a safe or other secure place approved by the Auditor's Office until it is deposited.
- Unidentified receipts must be deposited to a depository account approved for such. All reasonable attempts should be made to identify the correct account and transfer the funds.

#### **D. Balancing of Cash Receipts**

- All funds collected must be balanced daily, by mode of payment, by comparing the total of the cash, checks and credit cards to the computerized accounting reports, to the prenumbered receipts totals, and to the totals of the money received by mail.
- Over/short amounts must be separately recorded, and investigated and resolved to the extent possible as set out in the over/short portion of this policy.

#### **E. Preparation of Deposits**

- Checks must be made payable to City of Peachtree Corners, A double calculator tape of the checks should be included with the checks bundled together.
- Cash must be recorded on the deposit slip in the appropriate space.
- Attach a copy of the Transmittal Batch showing transaction totals for credit card receipts.
- Only Depository issued deposit slips including the appropriate account number(s) and sub-code(s) are to be used.
- Someone not involved with collecting the cash, opening the mail or reconciling the deposit must verify the deposit.
- The deposit must be delivered to the Depository by way of Code Enforcement.
- Locking deposit bags are available at the Depository.

#### **F. Reconciliation of Cash Collected**

- Balance all cash receipts daily to the accounting system and supporting documentation (daily deposit slip, system receipts, and system reports) and resolve all discrepancies.
- Balance the total monthly receipts to the monthly bank account statements and accounting system monthly reports and resolve all discrepancies.

#### **G. Prenumbered Receipts**

- Official City temporary prenumbered receipt books are issued by the Finance Department.

#### **H. Exceptions**

- The City Manager must approve any exception to these procedures. For example, in cases where there is not enough staff available to maintain complete separation of duties, an alternate process to safeguard City funds must be established and approved by the City Manager.

#### **I. Record Retention**

- All cash receipts and related documents must be maintained in accordance with Record Retention schedules. Accounting reports, deposit slips, credit card receipts, copies of manual cash receipts, etc. should be kept for seven years.

## Auditing

Georgia Law on Local Government Audits, O.C.G.A. Section 36-81-7, requires an independent annual audit for the City. The annual independent audit shall be conducted in accordance with generally accepted auditing standards (GAAS) and generally accepted governmental auditing standards (GAGAS). In addition, the City shall comply with the requirements of the General Accounting Office (GAO) and the Office of Management and Budget (OMB) when audits are conducted relating to federal funding, consistent with the 1996 (and any future) amendments to the Single Audit Act.

### A. Scope

This policy applies to all funds that are the responsibility and under the management of the City of Peachtree Corners and its Department of Finance.

### B. Auditor Qualifications

A properly licensed Georgia independent public accounting firm shall conduct the audit.

### C. Choosing the Audit Firm

When necessary, the City will issue a request for proposal to choose an audit firm for a period of five years with two five year renewal options. The City will request two proposals from qualified public accounting firms. One proposal shall contain the firm's costs and a second will contain the firm's qualifications. The cost proposals shall only be opened after three qualified firms are determined. When awarding the contract for the independent audit, not less than 70% of the decision will be based upon technical qualifications rather than cost.

### D. Auditing Agreement

The agreement between the independent auditor and the City shall be in the form of a written contract or an engagement letter. The contract or engagement letter shall include the request for proposal as an appendix to the written document and all issues addressed in the request for proposal shall be required as part of the contract or engagement letter.

### E. Internal Audit

The City shall work towards developing and maintaining a strong internal audit function, whereby applying financial practices and policies to transactions. The City shall develop accounting practices and procedures, which will be documented for use in internal control evaluation.

### F. Malfeasance and Embezzlement

Any employee will be prosecuted to the extent of the law in any instance where the employee is proven to have committed an illegal act such as theft.

## Financial Reporting

The Department of Finance shall develop and maintain an ongoing system of financial reporting to meet the information needs of the government, authorities, and regulatory agencies. In addition, the City Manager,

Mayor, Council, Department Heads and the public shall have access to reports to allow them to monitor, to regulate, and to use as a basis for future financial decisions.

### **A. Annual Comprehensive Financial Report**

In conjunction with the annual independent audit, the City shall work towards preparing and publishing a Annual Comprehensive Financial Report (ACFR). The City shall prepare the ACFR in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements. Annually, the City will submit its ACFR to the GFOA to determine its eligibility to receive the GFOA's "Certificate of Achievement for Excellence in Financial Reporting." The City shall make this report available to the elected officials, bond rating agencies, creditors and citizens. All financial statements and schedules contained within the ACFR shall be audited, with the purpose to effectively communicate the complete financial affairs of the City to all interested readers.

### **B. Annual Budget Document**

The City shall prepare and publish an annual budget document in accordance with the policies contained within this document. This budget shall measure the annual funding and forecast the financial position of the City for the two subsequent fiscal years.

### **C. Financial Reporting to the City Council**

On a monthly basis, the Finance Department shall prepare and present a summarized "Statement of Revenues and Expenditures" to the City Council for all of the City's operating funds. This report shall detail prior year comparisons to provide data for analysis.

### **D. Financial Reporting to the Administration**

In addition to the external reporting detailed above, the Finance Department shall coordinate the reporting needs of each department in order to design and implement those reports which the departments need to make sound business decisions. At a minimum, departments will receive reports detailing monthly department financial activity including expenses, any personnel costs in excess of the approved budget, and recommended budget line-item reallocations.

### **E. External Financial Reporting**

The City shall report in conformity with O.C.G.A Section 36-81-7. A copy of the City's annual audit (i.e., the CAFR) shall be submitted to the Georgia Department of Audits and Accounts within 180 days of year-end, as required.

## **Internal Audit**

Government managers are responsible for designing and implementing effective internal controls to ensure that assets are safeguarded; records are reliable; reports on operations are sufficient and fairly presented; fraud, waste, and abuse are deterred; and programs, functions, and activities are conducted economically, efficiently, and effectively. Audits help provide reasonable assurance that local governments are operating in accordance with laws, rules, regulations, and policies; responding to citizen needs; and functioning economically, efficiently, and effectively. By independently reviewing and reporting on programs, functions, activities, and organizations, auditors provide the public, elected officials, and government managers with a fair, objective, and reliable assessment of local government performance.

### **A. Scope**

This policy applies to all departments, offices, boards, commissions, agencies, or other activities under the authority of the City Manager, Mayor and City Council. It applies to all internal operations of those entities or

activities, as well as contracts, agreements, and all other transactions between the City and external entities (e.g., other federal, state, or local government entities and private sector entities).

## **B. Audit Schedule**

Scheduling of audits will be a continuous and dynamic process and provide adequate coverage of the City's programs and operations. Managers are encouraged to work with the Finance Director or Independent Auditor Contractor by suggesting areas or programs for audit or requesting other assistance (e.g., reviewing proposed contract terms and conditions, analyzing alternative approaches, conducting investigative work). Potential audits or other requests will be prioritized based on potential risks, City management requests for coverage in specific areas, public interest in a particular area, and achieving an acceptable mix of audit coverage for all of the City's operations.

## **C. Access to Employees, Records, and Property**

All officers and employees of the City shall furnish the Finance Director or Independent Auditor Contractor with unrestricted access to employees, information, and records (including automated data) within their custody regarding powers, duties, activities, organization, property, financial transactions, contracts, and methods of business needed to conduct an audit or otherwise perform audit duties. In addition, they shall provide access for the Finance Director or Independent Auditor Contractor to inspect all property, equipment, and facilities within their custody. In addition, all contracts, subcontracts, or other agreements between the City and any outside entity (public or private) shall provide for auditor access to all revenue, expense, and other financial records; performance-related records; and property, equipment, or other purchases paid for in whole or in part with governmental funds and facilities.

## **D. Reporting**

A final draft audit report will be forwarded to the audited department, office, board, commission, agency, or other activity and the City Manager for review and comment regarding factual content before it is released. The audited entity must respond in writing and specify agreement with audit findings and recommendations or reasons for disagreement with findings and/or recommendations, plans for implementing solutions to issues identified, and a time table to complete such activities. The response must be forwarded to the Internal Auditor within 30 calendar days or as otherwise specified by the Finance Director or Independent Auditor Contractor. The final report will include the audited entity's response. If no response is received, the final report will note that fact. Final audit reports, along with a report summary, will be transmitted to the Mayor and City Council and will be made available to the public upon request.

# **Equity Policy**

## **A. Financial Responsibility**

The City will live within its means. All departments supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them. A balance must be maintained between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends. The City will not develop a legacy of shortages or a legacy of mixing one-time resources and expect the continued delivery of services, the very reason for which it exists.

## **B. Budget Stabilization Resources**

The City shall establish a fund balance assignment in the General Fund for working capital purposes. The purposes of working capital is to eliminate cash flow issues, cover the cost of expenditures caused by

unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This assignment shall accumulate and then be maintained at an amount, which represents the equivalent of approximately twenty five percent (25%) of operating and debt expenditures, including transfers to other funds (i.e. approximately 25% of budgeted General Fund expenditures).

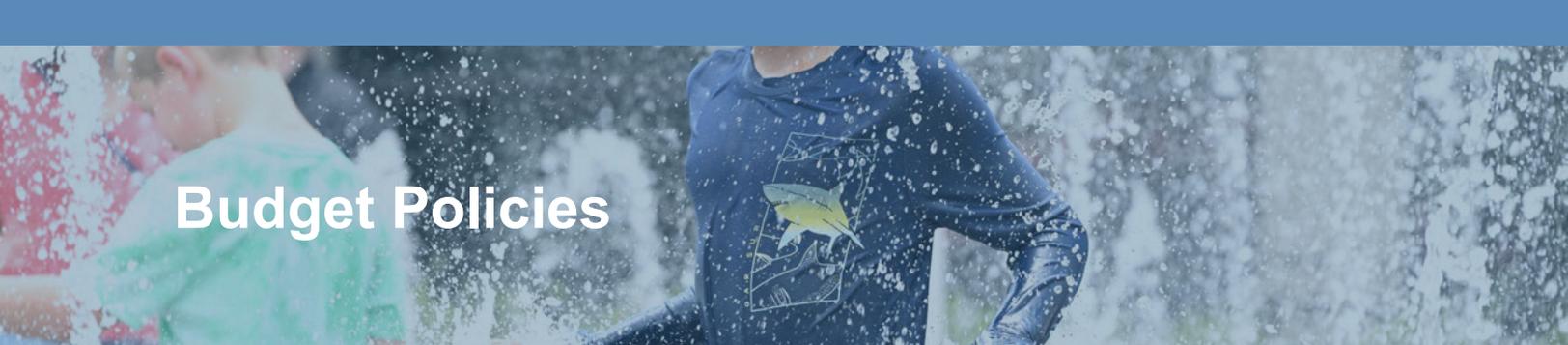
### **C. Opportunity Fund**

The City shall establish a fund balance reserve in the General Fund for future unknown projects. This reserve shall accumulate and then be maintained at an amount which represents twenty-five percent (25%) of General Fund expenditures including transfers out but not budgeted reserves. Subject to Council approval, one percent (1%) of General Fund expenditures will be allocated to the Opportunity Fund until the 25% maximum is reached.

## **Investment Policy**

The City's investment policy specifies the objectives of the City's investment portfolio, which are safety of principal, liquidity, and yield. The policy includes available standards of care, investment options, diversification parameters, collateralization requirements, standards for brokers and dealers, and reporting requirements.





# Budget Policies

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. The budget policy guides this process. The budget policy also directs the City's financial health and stability.

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia local governments. The information below provides an outline of the City's application of those laws. The City's goal will be to adopt operating budgets where current revenues equal anticipated expenditures. All departments supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them. A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

## A. Scope

This policy applies to all budgeted funds, which are the responsibility, and under the management of the City of Peachtree Corners and its Department of Finance.

## B. Financing Current Costs

Current costs shall be financed with current revenues, including the use of authorized fund balances. The City shall avoid balancing current expenditures through the obligation of future year's resources. The City shall strive to avoid short-term borrowing to meet cash flow requirements. However, the City may enter into short-term borrowing should a critical need arise.

## C. Budget Objective By Type of Fund

The following budget objectives are established for the different funds the City uses:

1. General Fund – The annual budget for the General Fund shall provide for general government operations of the City and maintain working capital necessary for the City's financial health and stability.
2. Special Revenue Fund(s) – The City adopts annual budgets for each special revenue fund that demonstrates that any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Hotel/Motel Fund, Drug Enforcement Agency Fund, and Operating Grants Fund).
3. Capital Project Fund(s) – The City adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.
4. Debt Service Fund(s) – The City adopts annual budgets for its debt service funds (if applicable). Any remaining fund balances from prior years plus current years projected revenues shall be sufficient to meet all annual debt service requirements.

5. Enterprise Fund(s) – Although generally accepted accounting principles (GAAP) or Georgia statutes do not require the City to adopt budgets for enterprise funds, the City will adopt budgets for enterprise funds in order to monitor revenues and control expenses. The City will use a business approach if and when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible. See revenue policies in Section IV.

Additionally, the City classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are necessary to continue the daily operations of the City. The General Fund will always be an operating fund. Non-operating funds are those funds that do not include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are not critical to the daily operations of the City. Examples of non-operating funds are the SPLOST Fund, and Grant Operating Fund.

## Operating Budget

The operating budget shall be prepared on an annual basis and include those funds detailed in Section I that are subject to annual appropriation (all funds excluding the Capital Project Funds).

Prior year budget appropriations and prior year actual data will be provided as reference data, with the current year appropriation. At a minimum, the City shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund (if applicable) in accordance with O.C.G.A. 36-81-3.

The annual proposed budget should be submitted to the governing authority while being held by the Department of Finance for public review/inspection in accordance with O.C.G.A. 36-81-3.

Public meetings will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document. (O.C.G.A. 36-81-5 and 36-81-6).

### A. Departmental Appropriations

The budget shall be developed based upon “line-item” expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, contractual services, supplies, equipment, etc. within each department. At a minimum, each department’s appropriation in each fund shall be detailed within the budget document. (O.C.G.A. 36-81-3 and 36-81-5).

### B. Budget Preparation Categories

Each department shall submit budget requests separately for:

- Current services - A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. The current services budget will include replacement capital equipment.
- Expanded services - An expanded services budget includes funding requests associated with new services, additional personnel or new capital projects/equipment.

### C. Balanced Budget

The budget shall be balanced for each budgeted fund. Total anticipated revenues plus that portion of fund balance in excess of authorized reserves (see operating budget policy G below) that is designated as a budget-funding source shall equal total estimated expenditures for each fund.

### D. Basis of Budgeting

Neither GAAP nor Georgia statutes address a required budgetary basis of budgeting, the City adopts budgets in conformity with GAAP for all budgeted funds. All governmental funds use the modified accrual basis of accounting and proprietary fund budgets (when applicable) use the accrual basis of accounting.

### **E. Level of Budget Adoption and Control**

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund. See policy J below for amending the budget.

### **F. Budget Stabilization Resources**

The City shall establish a fund balance reserve in all operating funds (defined in Section I of this policy) for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at all times an amount which represents no less than twenty-five percent (25%) of general fund expenditures including transfers out but not budgeted reserves.

### **G. Opportunity Fund**

The City shall establish a fund balance reserve in the general operating fund (defined in Section I of this policy) for future unknown projects. This reserve shall accumulate and then be maintained at an amount which represents twenty-five percent (25%) of general fund expenditures including transfers out but not budgeted reserves. Subject to Council approval, one percent (1%) of general fund expenditures will be allocated to the Opportunity Fund until the 25% maximum is reached.

This reserve shall be considered committed fund balance that can only be used for the specific purposes determined by a formal action of the City Council. Should these funds be used, Council shall create a plan to replenish the fund. These funds shall not be invested in instruments with a maturity date longer than 90 days.

### **H. Utilization of Prior Year's Fund Balance in Budget**

If necessary, the City may use fund balance in excess of the reserve for working capital (see budget policy F above) as a funding source for that fund's budget. The amount of unreserved fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to twenty five percent (25%) of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget.

### **I. Appropriation Lapses at Year End**

All operating budget appropriations (including encumbered appropriations) shall lapse at the end of a fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year appropriation.

### **J. Budget Control Reports**

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

### **K. Authorization of Budget Adjustments and Amendments**

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The City Council must approve all increases in total departmental appropriations, and increases in the personal services budgets (i.e., moving salary or employee benefit budget to other line items).

Department heads must submit budget amendment requests transferring appropriations from one line item to another, other than those prohibited above, and obtain approval by the Director of Finance and the City Manager. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs. At the mid-point of each year, any necessary budgetary appropriations, including budgets for any projects authorized but not funded during the year, shall be appropriated through a supplementary budget ordinance. This mid-point adjustment is limited to requesting additional resources. Such supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared (O.C.G.A. 38-81-3).

## **L. Contingency Line-Item**

The City shall establish an appropriated contingency of two percent (2%) of the total annual expenditure appropriation in all operating funds (defined in Section I of this policy) in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the budget was prepared. Non-operating funds (defined in Section I of this policy) shall not require a contingency reserve appropriation.

This contingency reserve appropriation will be a separate line item within the budget. This amount shall be subject to annual appropriation. The approval of the City Manager is required before this appropriation can be expended. If approved, the Finance Department will transfer the appropriation from the contingency line item to the applicable line item(s) with the applicable department's budget.

## **M. Maintenance and Replacement of Capital Equipment**

The City Council will give budget priority to requests that provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.

## **N. Contributions**

Unless authorized by the City Manager, 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. Any material contribution shall be appropriated by the City Manager 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.

## **O. Administrative Service Fee/Cost Allocation**

Whenever possible, the City may assess an administrative service fee from the General Fund to any other fund, based upon documentation and/or an outside independent study. This assessment will be based upon a percentage of the operating revenues, or services provided to the fund and shall be used to reimburse the General Fund for the administrative and support services provided to the assessed fund.

# **Cash Flow Budget**

For analysis and internal management purposes, the City shall prepare an annual cash flow budget in conjunction with the Operating Budget. The purpose of this document will be to provide the necessary guidelines to insure that cash will be available to pay budget costs on a timely basis.

## **A. Budget Allotments**

Budget allocations (i.e., budget allotments) are used in the operating budget, when needed to manage cash flows. The annual appropriation may be divided into segments in order to insure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to

the periods in which the revenues will be collected, and thereby providing for available resources to pay obligations.

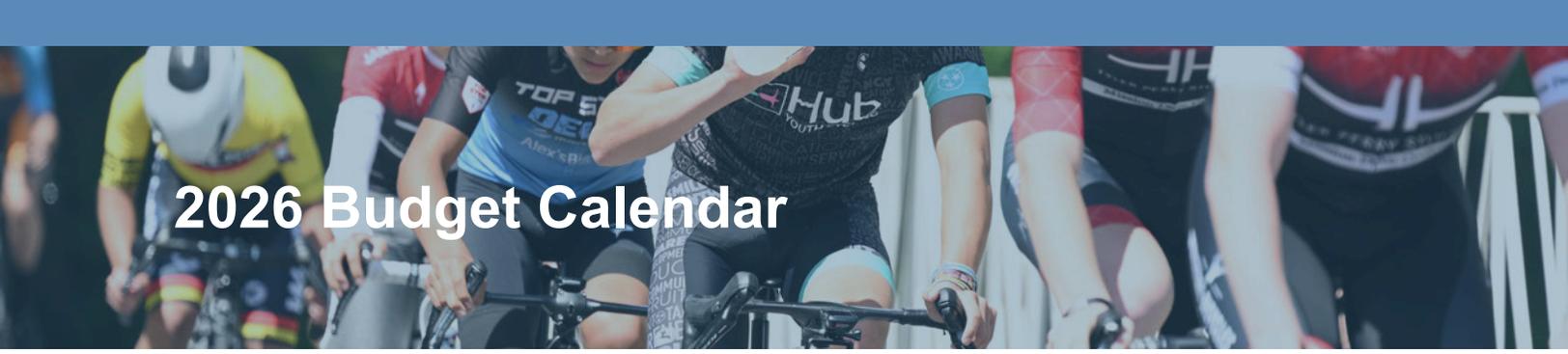
## Capital Budget

Capital Project Funds are used to accumulate resources available and expenditures approved for items that have an estimated life of five or more years including vehicles and large equipment. In providing additional detail on the criteria of operating vs. capital, projects that are appropriated may be continuations of previously completed projects. Projects resulting in improvements to enterprise or special revenue funds are paid directly from those funds.

The majority of the city's capital projects are financed on a pay-as-you-go basis. The financing mechanism for pay-as-you-go capital is an inter-governmental fund transfer originating from the general fund. Appropriations for the transfers are made primarily from undesignated fund balance. Additional revenue sources include State Department of Transportation funds for qualified street and highway improvements, grants, and interest earnings. As a matter of practice, the city does not customarily enter into contracts creating improvement districts for citizens whereby a re-payment is required for capital work to be completed. These types of projects customarily are qualified as the responsibility of the appropriate party.

Newly identified capital projects are accumulated throughout the year and are added to the "unfunded" project list. Each of these unfunded projects is prioritized on an on-going basis to allow for direct funding when available. The annual budget process appropriates project specific items as funding is available. When funded capital projects are completed, the remaining balance is transferred to an unallocated capital project account. Routinely, Council discussions apply unfunded budgetary appropriations to projects with the highest priority.





# 2026 Budget Calendar

## February 2025

Budget preparation forms made available for Department Directors  
Expenditure estimates are made and returned to Finance Director

## March 2025

City Manager and Finance Director meet with Department Directors as needed  
Requests analyzed and adjusted  
Historical data and preliminary budget figures presented to Mayor and Council  
Mayor and Council discuss strategic goals and objectives

## April 2025

Proposed Expenditure plan is assembled

## May 2025

Proposed budget is reviewed and discussed with Mayor and Council  
Public Hearing on budget is held  
First read of budget ordinance  
Five-Year Capital Improvement Plan (CIP) adopted

## June 2025

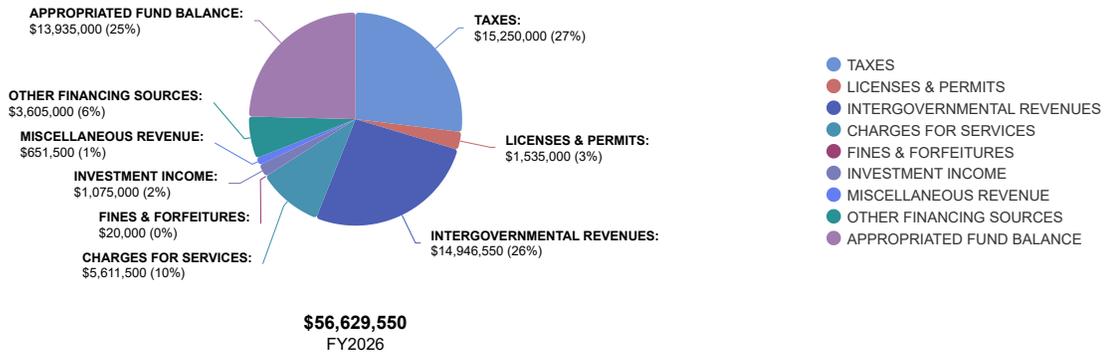
FY2026 Operating and Capital Budget adopted

## July 2025

FY2026 Budget in effect

# Budget Summary - Fiscal Year 2026

FY 2026 Revenues by Type - All Funds



Data Updated: Oct 16, 2025, 5:02 AM

## SOURCES OF FUNDS - Governmental

	GOVERNMENTAL FUNDS		
	GENERAL FUND	AMER. RESCUE PLAN ACT (ARPA)	SPLOST
<b>REVENUES</b>			
TAXES	\$15,250,000	-	-
LICENSES & PERMITS	\$1,535,000	-	-
INTERGOVERNMENTAL REVENUES	-	\$1,386,550	\$13,560,000
CHARGES FOR SERVICES	\$461,500	-	-
FINES & FORFEITURES	\$20,000	-	-
INVESTMENT INCOME	\$791,000	\$60,000	\$100,000
MISCELLANEOUS REVENUE	\$651,500	-	-
OTHER FINANCING SOURCES	\$330,000	-	\$1,000,000
APPROPRIATED FUND BALANCE	\$2,065,000	-	\$11,870,000
<b>REVENUES TOTAL</b>	<b>\$21,104,000</b>	<b>\$1,446,550</b>	<b>\$26,530,000</b>

## SOURCES OF FUNDS - Enterprise & Component

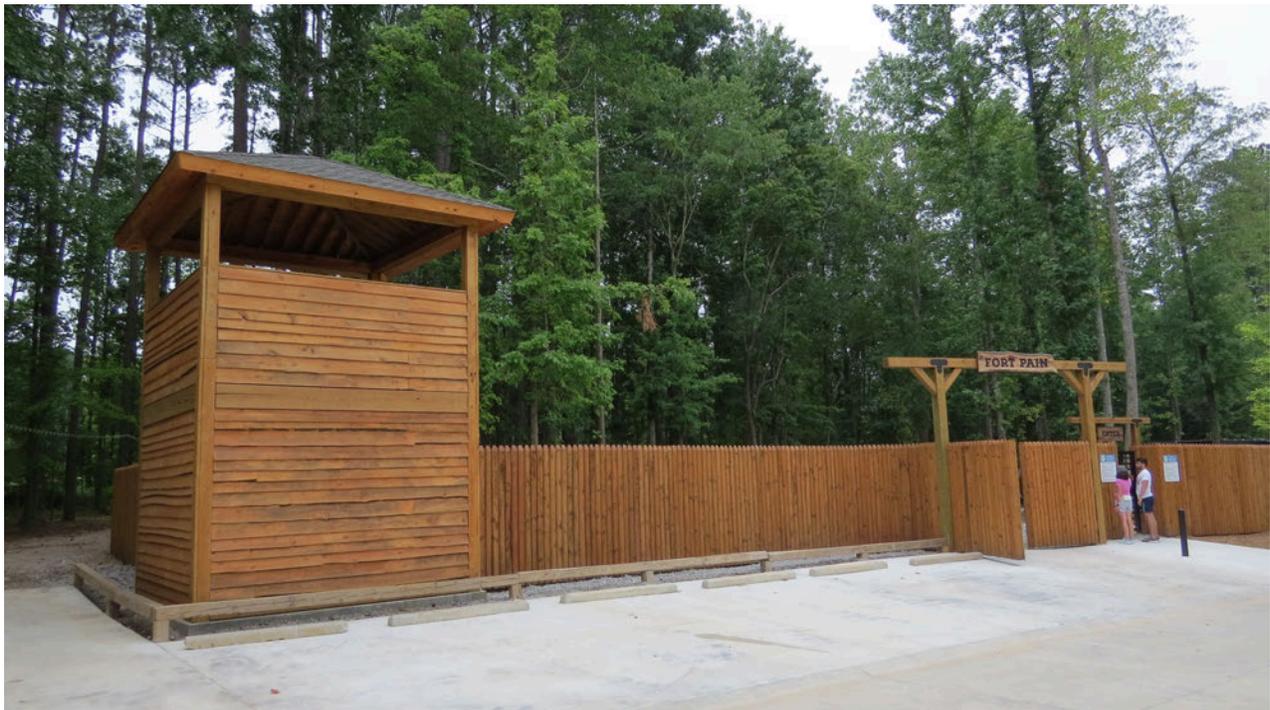
	ENTERPRISE FUNDS		COMPONENT UNITS		TOTAL
	SOLID WASTE	STORM WATER	DDA	PUBLIC FACILITIES AUTHORITY	FY2026
<b>REVENUES</b>					
TAXES	-	-	-	-	\$15,250,000
LICENSES & PERMITS	-	-	-	-	\$1,535,000
INTERGOVERNMENTAL REVENUES	-	-	-	-	\$14,946,550
CHARGES FOR SERVICES	\$2,160,000	\$2,990,000	-	-	\$5,611,500
FINES & FORFEITURES	-	-	-	-	\$20,000
INVESTMENT INCOME	\$24,000	\$100,000	-	-	\$1,075,000
MISCELLANEOUS REVENUE	-	-	-	-	\$651,500
OTHER FINANCING SOURCES	-	-	\$1,090,000	\$1,185,000	\$3,605,000
APPROPRIATED FUND BALANCE	-	-	-	-	\$13,935,000
<b>REVENUES TOTAL</b>	<b>\$2,184,000</b>	<b>\$3,090,000</b>	<b>\$1,090,000</b>	<b>\$1,185,000</b>	<b>\$56,629,550</b>

## USES OF FUNDS - Governmental

	GENERAL FUND	AMER. RESCUE PLAN ACT (ARPA)	SPLOST
	<b>EXPENDITURES</b>		
PERSONAL SERVICES & EMPLOYEE BENEFITS	\$6,316,200	-	-
PURCHASED/CONTRACTED SERVICES	\$8,052,000	-	-
SUPPLIES	\$2,224,800	-	-
CAPITAL OUTLAYS	\$1,295,000	-	\$24,630,000
DEPRECIATION & AMORTIZATION	-	-	-
OTHER COSTS	\$239,000	\$1,446,550	-
DEBT SERVICES	\$152,000	-	\$950,000
<b>EXPENDITURES TOTAL</b>	<b>\$21,104,000</b>	<b>\$1,446,550</b>	<b>\$26,530,000</b>

# USES OF FUNDS - Enterprise & Component

	ENTERPRISE FUNDS		COMPONENT UNITS		TOTAL
	SOLID WASTE	STORMWATER	DDA	PUBLIC FACILITIES AUTHORITY	FY2026
<b>EXPENDITURES</b>					
PERSONAL SERVICES & EMPLOYEE BENEFITS	-	-	-	-	\$6,316,200
PURCHASED/CONTRACTED SERVICES	\$2,125,500	\$1,275,000	-	-	\$11,452,500
SUPPLIES	\$28,500	\$10,000	-	-	\$2,263,300
CAPITAL OUTLAYS	-	\$1,000,000	-	-	\$26,925,000
DEPRECIATION & AMORTIZATION	-	\$250,000	-	-	\$250,000
OTHER COSTS	\$30,000	\$255,000	\$1,090,000	\$24,250	\$3,084,800
DEBT SERVICES	-	-	-	\$1,160,750	\$2,262,750
OTHER FINANCING USES	-	\$300,000	-	-	\$4,075,000
<b>EXPENDITURES TOTAL</b>	<b>\$2,184,000</b>	<b>\$3,090,000</b>	<b>\$1,090,000</b>	<b>\$1,185,000</b>	<b>\$56,629,550</b>



# FY2026 GENERAL FUND BUDGET SUMMARY

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET	\$ Change	% Change
	FY2022	FY2023	FY2024	FY2025	FY2026		
<b>REVENUES</b>							
TAXES	\$13,164,680	\$13,783,768	\$14,756,268	\$15,461,000	\$15,250,000	-\$211,000	-1%
LICENSES & PERMITS	\$1,927,495	\$1,537,612	\$1,930,914	\$1,462,000	\$1,535,000	\$73,000	5%
CHARGES FOR SERVICES	\$490,022	\$368,602	\$405,336	\$379,000	\$461,500	\$82,500	22%
FINES & FORFEITURES	\$7,166	\$7,963	\$10,558	\$22,000	\$20,000	-\$2,000	-9%
INVESTMENT INCOME	-\$77,453	\$228,749	\$832,944	\$874,250	\$791,000	-\$83,250	-10%
MISCELLANEOUS REVENUE	\$840,692	\$639,109	\$680,168	\$1,210,000	\$651,500	-\$558,500	-46%
OTHER FINANCING SOURCES	\$5,586,562	\$5,230,078	\$1,226,034	\$757,010	\$330,000	-\$427,010	-56%
APPROPRIATED FUND BALANCE	–	–	–	\$1,111,700	\$2,065,000	\$953,300	86%
<b>REVENUES TOTAL</b>	<b>\$21,939,164</b>	<b>\$21,795,882</b>	<b>\$19,842,222</b>	<b>\$21,276,960</b>	<b>\$21,104,000</b>	<b>-\$172,960</b>	<b>-1%</b>
<b>EXPENDITURES</b>							
CITY COUNCIL	\$85,398	\$94,199	\$95,146	\$92,850	\$103,900	\$11,050	12%
CITY CLERK	\$399,438	\$366,611	\$340,791	\$249,300	\$367,500	\$118,200	47%
CITY MANAGER	\$1,027,298	\$1,362,935	\$998,173	\$944,500	\$1,516,800	\$572,300	61%
FINANCE	\$706,766	\$800,586	\$876,335	\$1,008,000	\$1,190,000	\$182,000	18%
LEGAL SERVICES	\$1,106,767	\$858,233	\$846,227	\$876,200	\$861,300	-\$14,900	-2%
TECHNOLOGY	\$1,583,587	\$1,920,500	\$891,198	\$1,031,500	\$559,000	-\$472,500	-46%
FACILITIES & BUILDINGS	\$4,897,169	\$4,584,785	\$6,421,344	\$3,789,000	\$4,293,000	\$504,000	13%
PUBLIC INFORMATION	\$979,526	\$846,308	\$920,757	\$1,172,000	\$1,136,000	-\$36,000	-3%
GENERAL OPERATIONS	\$1,980,640	\$2,145,812	\$2,035,388	\$2,590,500	\$2,165,000	-\$425,500	-16%
CITY MARSHALS	–	\$143,602	\$896,408	\$1,429,510	\$872,500	-\$557,010	-39%
PUBLIC WORKS	\$1,727,704	\$2,101,449	\$1,977,332	\$1,834,750	\$1,974,000	\$139,250	8%
RECREATIONAL FACILITIES/SPECIAL EVENTS	–	–	\$1,393,455	\$2,173,250	\$1,475,000	-\$698,250	-32%
COMMUNITY DEVELOPMENT	\$980,038	\$1,446,731	\$569,751	\$541,500	\$833,000	\$291,500	54%
BUILDING INSPECTION	\$714,227	\$830,770	\$920,802	\$1,015,100	\$1,075,000	\$59,900	6%
PLANNING & ZONING	\$142,845	–	–	–	–	\$0	–
CODE ENFORCEMENT	\$428,536	\$498,462	\$536,719	\$508,000	\$540,000	\$32,000	6%
ECONOMIC DEVELOPMENT	–	–	\$1,773,129	\$2,021,000	\$2,047,000	\$26,000	1%
CONTINGENCIES	–	–	–	–	\$95,000	\$95,000	–
<b>EXPENDITURES TOTAL</b>	<b>\$16,759,940</b>	<b>\$18,000,983</b>	<b>\$21,492,954</b>	<b>\$21,276,960</b>	<b>\$21,104,000</b>	<b>-\$172,960</b>	<b>-1%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$11,332,044</b>	<b>\$16,417,801</b>	<b>\$20,212,700</b>	<b>\$18,561,965</b>	<b>\$18,561,965</b>	<b>\$0</b>	<b>0%</b>

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change	
RESTATEMENT PER GASB 87	-\$93,474	-	-	-	-	\$0	-
CHANGE IN FUND BALANCE	\$5,179,223	\$3,794,899	-\$1,650,731	\$0	\$0	-	-
CHANGE IN FUND BALANCE + RESTATEMENT	\$5,085,749	\$3,794,899	-\$1,650,731	\$0	\$0	-	-
ENDING FUND BALANCE	\$16,417,793	\$20,212,700	\$18,561,969	\$18,561,965	\$18,561,965	-	-

## FY2026 OPIOID SETTLEMENT FUND SUMMARY

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change	
REVENUES							
FINES & FORFEITURES	-	\$60,552	\$71,348	\$39,650	-	-\$39,650	-100%
REVENUES TOTAL	-	\$60,552	\$71,348	\$39,650	-	-\$39,650	-100%
EXPENDITURES							
CONTINGENCIES	-	-	-	\$39,650	-	-\$39,650	-100%
EXPENDITURES TOTAL	-	-	-	\$39,650	-	-\$39,650	-100%
BEGINNING FUND BALANCE	\$0	\$0	\$60,552	\$131,900	\$131,900	\$0	0%
CHANGE IN FUND BALANCE	\$0	\$60,552	\$71,348	\$0	\$0	-	-
ENDING FUND BALANCE	\$0	\$60,552	\$131,900	\$131,900	\$131,900	-	-

## FY2026 GRANT FUND BUDGET SUMMARY

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change	
REVENUES							
INTERGOVERNMENTAL REVENUES	\$7,894,192	\$6,082,867	\$490,628	-	\$1,386,550	\$1,386,550	-
INVESTMENT INCOME	\$6,032	\$66,377	\$98,868	\$78,000	\$60,000	-\$18,000	-23%
REVENUES TOTAL	\$7,900,224	\$6,149,244	\$589,495	\$78,000	\$1,446,550	\$1,368,550	1,755%
EXPENDITURES							
TECHNOLOGY	\$57,233	\$69,500	\$47,750	-	-	\$0	-
GENERAL OPERATIONS	\$5,000,020	\$5,760,040	\$169,308	-	-	\$0	-
COMPREHENSIVE ECONOMIC PROGRAM	\$2,836,939	\$253,327	\$273,570	-	\$1,386,550	\$1,386,550	-
CONTINGENCIES	-	-	-	\$78,000	\$60,000	-\$18,000	-23%
EXPENDITURES TOTAL	\$7,894,192	\$6,082,867	\$490,628	\$78,000	\$1,446,550	\$1,368,550	1,755%

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change	
BEGINNING FUND BALANCE	\$0	\$6,032	\$72,409	\$171,277	\$171,277	\$0	0%
CHANGE IN FUND BALANCE	\$6,032	\$66,377	\$98,868	\$0	\$0	-	-
ENDING FUND BALANCE	\$6,032	\$72,409	\$171,277	\$171,277	\$171,277	-	-



## FY2026 SPLOST FUND BUDGET SUMMARY

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change	
<b>REVENUES</b>							
INTERGOVERNMENTAL REVENUES	\$9,620,159	\$10,378,062	\$11,304,404	\$11,927,000	\$13,560,000	\$1,633,000	14%
INVESTMENT INCOME	\$1,130	\$57,140	\$114,410	\$132,100	\$100,000	-\$32,100	-24%
MISCELLANEOUS REVENUE	\$24,900	-	\$200,000	-	-	\$0	-
OTHER FINANCING SOURCES	\$886,030	-	-	-	\$1,000,000	\$1,000,000	-
APPROPRIATED FUND BALANCE	-	-	-	\$854,500	\$11,870,000	\$11,015,500	1,289%
<b>REVENUES TOTAL</b>	<b>\$10,532,219</b>	<b>\$10,435,202</b>	<b>\$11,618,814</b>	<b>\$12,913,600</b>	<b>\$26,530,000</b>	<b>\$13,616,400</b>	<b>105%</b>

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change	
<b>EXPENDITURES</b>							
FACILITIES & BUILDINGS	–	–	\$940,840	\$1,830,000	\$2,650,000	\$820,000	45%
ROADS STREETS AND BRIDGES	\$7,815,167	\$5,292,148	\$3,430,810	\$11,083,600	\$23,880,000	\$12,796,400	115%
<b>EXPENDITURES TOTAL</b>	<b>\$7,815,167</b>	<b>\$5,292,148</b>	<b>\$4,371,650</b>	<b>\$12,913,600</b>	<b>\$26,530,000</b>	<b>\$13,616,400</b>	<b>105%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$8,246,619</b>	<b>\$10,963,670</b>	<b>\$16,106,724</b>	<b>\$23,353,888</b>	<b>\$23,353,888</b>	<b>\$0</b>	<b>0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$2,717,052</b>	<b>\$5,143,054</b>	<b>\$7,247,165</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>
<b>ENDING FUND BALANCE</b>	<b>\$10,963,671</b>	<b>\$16,106,724</b>	<b>\$23,353,889</b>	<b>\$23,353,888</b>	<b>\$23,353,888</b>	<b>–</b>	<b>–</b>

## FY2026 SOLID WASTE FUND BUDGET SUMMARY

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change	
<b>REVENUES</b>							
CHARGES FOR SERVICES	\$1,873,598	\$1,956,760	\$2,040,157	\$2,117,000	\$2,160,000	\$43,000	2%
INVESTMENT INCOME	–	\$13,506	\$27,053	\$25,200	\$24,000	-\$1,200	-5%
<b>REVENUES TOTAL</b>	<b>\$1,873,598</b>	<b>\$1,970,266</b>	<b>\$2,067,210</b>	<b>\$2,142,200</b>	<b>\$2,184,000</b>	<b>\$41,800</b>	<b>2%</b>
<b>EXPENSES</b>							
SOLID WASTE AND RECYCLING	\$1,882,005	\$1,968,730	\$2,058,684	\$2,142,200	\$2,184,000	\$41,800	2%
<b>EXPENSES TOTAL</b>	<b>\$1,882,005</b>	<b>\$1,968,730</b>	<b>\$2,058,684</b>	<b>\$2,142,200</b>	<b>\$2,184,000</b>	<b>\$41,800</b>	<b>2%</b>
<b>BEGINNING NET POSITION</b>	<b>\$648,158</b>	<b>\$639,751</b>	<b>\$641,287</b>	<b>\$649,213</b>	<b>\$649,813</b>	<b>\$600</b>	<b>0%</b>
<b>CHANGE IN NET POSITION</b>	<b>-\$8,407</b>	<b>\$1,536</b>	<b>\$8,526</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>
<b>ENDING NET POSITION</b>	<b>\$639,751</b>	<b>\$641,287</b>	<b>\$649,813</b>	<b>\$649,213</b>	<b>\$649,813</b>	<b>–</b>	<b>–</b>



## FY2026 STORMWATER FUND BUDGET SUMMARY

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change	
<b>REVENUES</b>							
INTERGOVERNMENTAL REVENUES	\$129,271	\$8,817	\$239,243	\$15,000	–	-\$15,000	-100%
CHARGES FOR SERVICES	\$2,964,719	\$2,963,537	\$2,995,449	\$3,000,000	\$2,990,000	-\$10,000	0%
INVESTMENT INCOME	-\$31,521	\$34,278	\$116,524	\$111,000	\$100,000	-\$11,000	-10%
MISCELLANEOUS REVENUE	–	\$81,955	\$43,683	–	–	\$0	–
<b>REVENUES TOTAL</b>	<b>\$3,062,469</b>	<b>\$3,088,587</b>	<b>\$3,394,899</b>	<b>\$3,126,000</b>	<b>\$3,090,000</b>	<b>-\$36,000</b>	<b>-1%</b>
<b>EXPENSES</b>							
STORMWATER	\$2,727,453	\$1,918,059	\$1,904,495	\$3,126,000	\$3,090,000	-\$36,000	-1%
<b>EXPENSES TOTAL</b>	<b>\$2,727,453</b>	<b>\$1,918,059</b>	<b>\$1,904,495</b>	<b>\$3,126,000</b>	<b>\$3,090,000</b>	<b>-\$36,000</b>	<b>-1%</b>
<b>BEGINNING NET POSITION</b>	<b>\$15,865,566</b>	<b>\$16,200,583</b>	<b>\$17,371,110</b>	<b>\$18,861,513</b>	<b>\$18,861,513</b>	<b>\$0</b>	<b>0%</b>
<b>CHANGE IN NET POSITION</b>	<b>\$335,015</b>	<b>\$1,170,528</b>	<b>\$1,490,404</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>
<b>ENDING NET POSITION</b>	<b>\$16,200,581</b>	<b>\$17,371,111</b>	<b>\$18,861,514</b>	<b>\$18,861,513</b>	<b>\$18,861,513</b>	<b>–</b>	<b>–</b>

# FY2026 DOWNTOWN DEVELOPMENT AUTHORITY FUND SUMMARY

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change	
<b>REVENUES</b>							
OTHER FINANCING SOURCES	\$5,707	–	–	–	\$1,090,000	\$1,090,000	–
<b>REVENUES TOTAL</b>	<b>\$5,707</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$1,090,000</b>	<b>\$1,090,000</b>	<b>–</b>
<b>EXPENDITURES</b>							
DOWNTOWN DEVELOPMENT	\$6,560	–	–	–	\$1,090,000	\$1,090,000	–
<b>EXPENDITURES TOTAL</b>	<b>\$6,560</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$1,090,000</b>	<b>\$1,090,000</b>	<b>–</b>
<b>CHANGE IN FUND BALANCE</b>	<b>-\$853</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>
<b>ENDING FUND BALANCE</b>	<b>-\$853</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

# FY2026 PUBLIC FACILITIES AUTHORITY FUND SUMMARY

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change	
<b>REVENUES</b>							
INVESTMENT INCOME	–	\$394	–	–	–	\$0	–
OTHER FINANCING SOURCES	\$1,248,703	\$11,397,211	\$910,697	\$1,180,000	\$1,185,000	\$5,000	0%
APPROPRIATED FUND BALANCE	–	–	–	\$1,928,000	–	-\$1,928,000	-100%
<b>REVENUES TOTAL</b>	<b>\$1,248,703</b>	<b>\$11,397,604</b>	<b>\$910,697</b>	<b>\$3,108,000</b>	<b>\$1,185,000</b>	<b>-\$1,923,000</b>	<b>-62%</b>
<b>EXPENDITURES</b>							
FACILITIES & BUILDINGS	\$1,246,067	\$1,768,701	\$8,589,505	\$3,108,000	\$1,160,750	-\$1,947,250	-63%
CONTINGENCIES	–	–	–	–	\$24,250	\$24,250	–
<b>EXPENDITURES TOTAL</b>	<b>\$1,246,067</b>	<b>\$1,768,701</b>	<b>\$8,589,505</b>	<b>\$3,108,000</b>	<b>\$1,185,000</b>	<b>-\$1,923,000</b>	<b>-62%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$1,116,340</b>	<b>\$1,118,976</b>	<b>\$10,747,880</b>	<b>\$3,069,072</b>	<b>\$3,069,072</b>	<b>\$0</b>	<b>0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$2,636</b>	<b>\$9,628,904</b>	<b>-\$7,678,808</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,118,976</b>	<b>\$10,747,880</b>	<b>\$3,069,072</b>	<b>\$3,069,072</b>	<b>\$3,069,072</b>	<b>–</b>	<b>–</b>



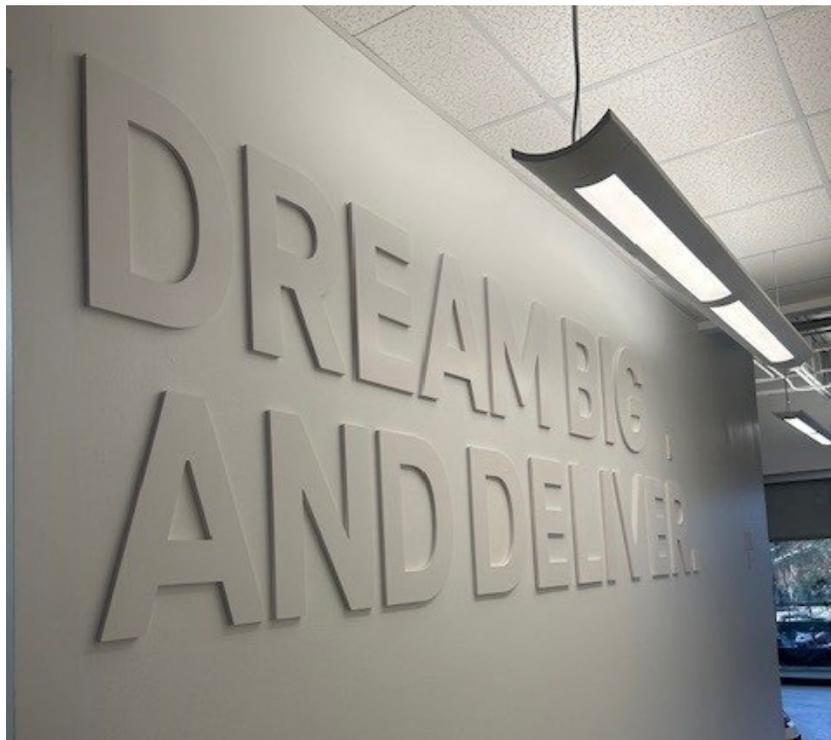
## GENERAL FUND REVENUE DETAIL

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>REVENUES</b>					
GENERAL PROPERTY TAXES					
TITLE AD VALOREM TAX (TAVT)	\$1,317,855	\$1,397,446	\$1,701,238	\$1,750,000	\$1,725,000
FRANCHISE FEES	\$4,234,333	\$4,277,206	\$4,436,533	\$4,790,000	\$4,545,000
<b>GENERAL PROPERTY TAXES TOTAL</b>	<b>\$5,552,188</b>	<b>\$5,674,653</b>	<b>\$6,137,771</b>	<b>\$6,540,000</b>	<b>\$6,270,000</b>
SELECTIVE SALES & USE TAX					
ALCOHOLIC BEVERAGE EXCISE TAX	\$279,500	\$248,522	\$250,088	\$250,000	\$250,000
LOCAL OPTION MIXED DRINK	\$191,307	\$210,570	\$234,932	\$246,000	\$235,000
OTHER SELECTIVE TAX	\$24,432	\$25,619	\$24,845	\$29,000	\$20,000
<b>SELECTIVE SALES &amp; USE TAX TOTAL</b>	<b>\$495,240</b>	<b>\$484,711</b>	<b>\$509,865</b>	<b>\$525,000</b>	<b>\$505,000</b>
BUSINESS TAXES					
BUSINESS & OCCUPATION TAXES	\$3,787,535	\$4,262,136	\$4,153,486	\$4,162,000	\$4,200,000

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2025	FY2026
INSURANCE PREMIUM TAXES	\$3,152,255	\$3,180,853	\$3,748,726	\$4,032,000	\$4,075,000
FINANCIAL INSTITUTIONS TAXES	\$177,465	\$181,416	\$206,424	\$202,000	\$200,000
<b>BUSINESS TAXES TOTAL</b>	<b>\$7,117,255</b>	<b>\$7,624,405</b>	<b>\$8,108,635</b>	<b>\$8,396,000</b>	<b>\$8,475,000</b>
BUSINESS LICENSES					
ALCOHOLIC BEVERAGES	\$430,865	\$496,760	\$488,795	\$430,000	\$425,000
INSURANCE LICENSE	\$38,850	\$40,650	\$39,400	\$37,000	\$40,000
OTHER LICENSE/PERMITS	\$4,450	\$1,850	\$2,898	\$2,000	\$20,000
<b>BUSINESS LICENSES TOTAL</b>	<b>\$474,165</b>	<b>\$539,260</b>	<b>\$531,093</b>	<b>\$469,000</b>	<b>\$485,000</b>
NON-BUSINESS LICENSES & PERMITS					
BUILDING PERMITS	\$1,376,370	\$957,166	\$1,345,823	\$940,000	\$1,000,000
DEVELOPMENT PERMITS	\$76,961	\$41,184	\$53,997	\$53,000	\$50,000
<b>NON-BUSINESS LICENSES &amp; PERMITS TOTAL</b>	<b>\$1,453,330</b>	<b>\$998,350</b>	<b>\$1,399,820</b>	<b>\$993,000</b>	<b>\$1,050,000</b>
GENERAL GOVERNMENT					
OTHER FEES	\$146,898	\$15,439	\$34,224	\$500	\$10,000
ELECTION QUALIFYING FEE	\$960	–	\$1,230	–	\$1,000
RECREATION - OTHER FEES AND CHARGES	–	–	–	\$500	\$500
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$147,858</b>	<b>\$15,439</b>	<b>\$35,454</b>	<b>\$1,000</b>	<b>\$11,500</b>
STREETS & PUBLIC IMPROVEMENTS					
SPECIAL ASSESSMENTS	–	–	\$16,271	\$25,000	\$25,000
<b>STREETS &amp; PUBLIC IMPROVEMENTS TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$16,271</b>	<b>\$25,000</b>	<b>\$25,000</b>
UTILITIES/ENTERPRISE					
ELECTRICITY	\$342,059	\$353,024	\$353,533	\$353,000	\$425,000
<b>UTILITIES/ENTERPRISE TOTAL</b>	<b>\$342,059</b>	<b>\$353,024</b>	<b>\$353,533</b>	<b>\$353,000</b>	<b>\$425,000</b>
OTHER CHARGES FOR SERVICES					
BAD CHECK FEES	\$105	\$140	\$70	–	–
<b>OTHER CHARGES FOR SERVICES TOTAL</b>	<b>\$105</b>	<b>\$140</b>	<b>\$70</b>	<b>–</b>	<b>–</b>

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2025	FY2026
FINES & FORFEITURES					
MUNICIPAL COURT	\$2,535	\$7,963	\$10,558	\$22,000	\$20,000
BONDS	\$4,631	–	–	–	–
<b>FINES &amp; FORFEITURES TOTAL</b>	<b>\$7,166</b>	<b>\$7,963</b>	<b>\$10,558</b>	<b>\$22,000</b>	<b>\$20,000</b>
INTEREST REVENUES					
INTEREST	\$28,744	\$218,506	\$497,408	\$672,000	\$675,000
INTEREST - LEASES	\$8,120	\$5,574	\$2,348	\$250	\$6,000
REALIZED GAIN/(LOSS) ON INVESTMENTS	-\$8,736	\$25,593	\$203,321	\$162,000	\$10,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	-\$105,580	-\$20,924	\$129,868	\$40,000	\$100,000
<b>INTEREST REVENUES TOTAL</b>	<b>-\$77,453</b>	<b>\$228,749</b>	<b>\$832,944</b>	<b>\$874,250</b>	<b>\$791,000</b>
RENT & ROYALTIES					
RENT COMMUNITY CHEST	\$13,762	\$3,976	\$3,241	\$3,000	\$2,500
RENTAL REVENUE - 147	\$52,550	\$107,200	\$112,200	\$131,000	\$144,000
AMORTIZED LEASE REVENUE	\$518,819	\$469,721	\$387,648	\$180,000	\$400,000
<b>RENT &amp; ROYALTIES TOTAL</b>	<b>\$585,131</b>	<b>\$580,897</b>	<b>\$503,089</b>	<b>\$314,000</b>	<b>\$546,500</b>
CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES					
CON/DON FROM PRIVATE SOURCES	\$250,100	\$56,000	\$102,943	\$218,000	\$100,000
<b>CONTRIBUTIONS &amp; DONATIONS FROM PRIVATE SOURCES TOTAL</b>	<b>\$250,100</b>	<b>\$56,000</b>	<b>\$102,943</b>	<b>\$218,000</b>	<b>\$100,000</b>
OTHER MISC REVENUE					
OTHER	\$5,461	\$2,211	\$74,137	\$678,000	\$5,000
<b>OTHER MISC REVENUE TOTAL</b>	<b>\$5,461</b>	<b>\$2,211</b>	<b>\$74,137</b>	<b>\$678,000</b>	<b>\$5,000</b>
OTHER FINANCING SOURCES					
SBITA	–	–	–	\$427,010	–
<b>OTHER FINANCING SOURCES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$427,010</b>	<b>–</b>
INTERFUND TRANSFERS IN					
TRANSFERS FROM SOLID WASTE	\$27,500	\$27,500	\$27,500	\$30,000	\$30,000
TRANSFERS FROM STORMWATER	\$191,950	\$200,000	\$295,000	\$300,000	\$300,000

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2025	FY2026
TRANSFERS IN FROM GRANTS	\$5,000,000	\$5,000,000	–	–	–
<b>INTERFUND TRANSFERS IN TOTAL</b>	<b>\$5,219,450</b>	<b>\$5,227,500</b>	<b>\$322,500</b>	<b>\$330,000</b>	<b>\$330,000</b>
PROCEEDS OF CAPITAL ASSET DISPOSITIONS					
SALE OF ASSETS	\$250	\$2,578	\$573	–	–
<b>PROCEEDS OF CAPITAL ASSET DISPOSITIONS TOTAL</b>	<b>\$250</b>	<b>\$2,578</b>	<b>\$573</b>	<b>–</b>	<b>–</b>
GENERAL LONG TERM DEBT ISSUED					
CAPITAL LEASES	\$366,862	\$0	\$902,961	–	–
<b>GENERAL LONG TERM DEBT ISSUED TOTAL</b>	<b>\$366,862</b>	<b>\$0</b>	<b>\$902,961</b>	<b>–</b>	<b>–</b>
APPROPRIATED FUND BALANCE					
APPROPRIATED FUND BALANCE	–	–	–	\$1,111,700	\$2,065,000
<b>APPROPRIATED FUND BALANCE TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$1,111,700</b>	<b>\$2,065,000</b>
<b>REVENUES TOTAL</b>	<b>\$21,939,166</b>	<b>\$21,795,879</b>	<b>\$19,842,217</b>	<b>\$21,276,960</b>	<b>\$21,104,000</b>





# 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.

## **A. Diversification and Stability**

All revenues have particular characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on the tax and ratepayers. A diversity of revenue sources can improve a City's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services. The City shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns.

## **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 & 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 for the taxpayer or service recipient and to decrease the occurrence of avoidance to pay. 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 will forward any proposed changes to the City Council for approval. For services associated with a user fee or charge, a fee shall offset the costs of that service, where possible. Costs of services include direct and indirect costs such as operating and maintenance costs, administrative costs, and charges for the use of capital (e.g., depreciation and/or debt service).

## **D. Alternative Revenue Sources**

The City shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., fines). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.



### **E. Revenue Collection**

The City will follow a thorough policy of collecting revenues, consistent with state and federal laws. This policy includes charging of penalties and interest, revoking City licenses, and providing for the transferring and assignment of tax executions.

### **F. Rates and Charges**

The City Council shall approve annually, a fee schedule which includes all revenue rates, charges, and processes in association with received funds that are deposited by the City, in accordance with the Code of Ordinances.



# Major Revenue Sources

## MAJOR REVENUE SOURCES - GENERAL FUND

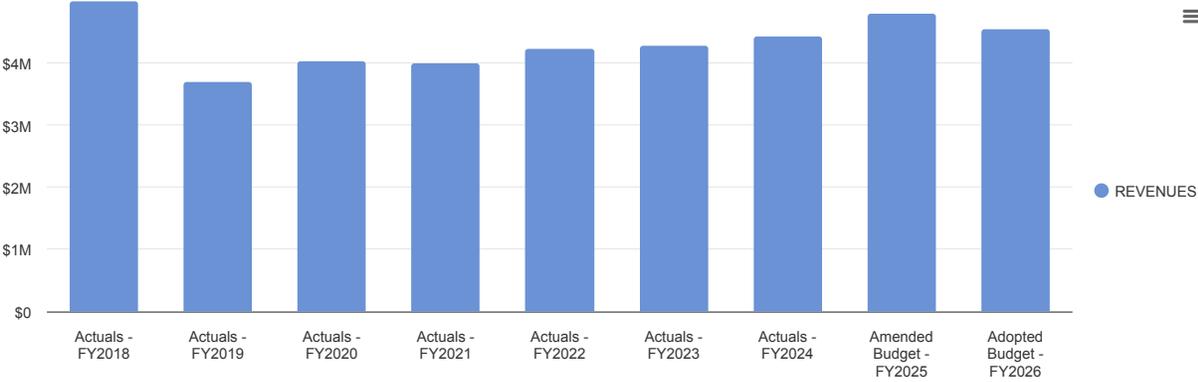
	ACTUALS					AMENDED BUDGET	ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
<b>REVENUES</b>							
<b>TAXES</b>							
TITLE AD VALOREM TAX (TAVT)	\$884,179	\$1,198,950	\$1,317,855	\$1,397,446	\$1,701,238	\$1,750,000	\$1,725,000
FRANCHISE FEES	\$4,032,511	\$4,002,094	\$4,234,333	\$4,277,206	\$4,436,533	\$4,790,000	\$4,545,000
BUSINESS & OCCUPATION TAXES	\$3,005,133	\$3,149,163	\$3,787,532	\$4,262,135	\$4,153,482	\$4,162,000	\$4,200,000
INSURANCE PREMIUM TAXES	\$2,893,730	\$3,052,960	\$3,152,255	\$3,180,853	\$3,748,726	\$4,032,000	\$4,075,000
<b>TAXES TOTAL</b>	<b>\$10,815,552</b>	<b>\$11,403,167</b>	<b>\$12,491,975</b>	<b>\$13,117,640</b>	<b>\$14,039,979</b>	<b>\$14,734,000</b>	<b>\$14,545,000</b>
<b>LICENSES &amp; PERMITS</b>							
ALCOHOLIC BEVERAGES	\$403,480	\$438,765	\$430,865	\$496,760	\$488,795	\$430,000	\$425,000
BUILDING PERMITS	\$1,403,858	\$1,076,535	\$1,376,370	\$957,169	\$1,345,823	\$940,000	\$1,000,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$1,807,338</b>	<b>\$1,515,300</b>	<b>\$1,807,235</b>	<b>\$1,453,929</b>	<b>\$1,834,619</b>	<b>\$1,370,000</b>	<b>\$1,425,000</b>
<b>CHARGES FOR SERVICES</b>							
ELECTRICITY	\$342,325	\$345,045	\$342,059	\$353,024	\$353,540	\$353,000	\$425,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$342,325</b>	<b>\$345,045</b>	<b>\$342,059</b>	<b>\$353,024</b>	<b>\$353,540</b>	<b>\$353,000</b>	<b>\$425,000</b>
<b>INVESTMENT INCOME</b>							
INTEREST	\$1,067	\$1,227	\$28,744	\$218,506	\$497,408	\$672,000	\$675,000
<b>INVESTMENT INCOME TOTAL</b>	<b>\$1,067</b>	<b>\$1,227</b>	<b>\$28,744</b>	<b>\$218,506</b>	<b>\$497,408</b>	<b>\$672,000</b>	<b>\$675,000</b>
<b>MISCELLANEOUS REVENUE</b>							
RENTAL REVENUE - 310	\$496,586	\$496,586	\$0	\$0	\$0	-	-
RENTAL REVENUE - 147	\$36,000	\$49,750	\$52,550	\$107,200	\$112,200	\$131,000	\$144,000
<b>MISCELLANEOUS REVENUE TOTAL</b>	<b>\$532,586</b>	<b>\$546,336</b>	<b>\$52,550</b>	<b>\$107,200</b>	<b>\$112,200</b>	<b>\$131,000</b>	<b>\$144,000</b>
<b>OTHER FINANCING SOURCES</b>							
TRANSFERS IN FROM GRANTS	-	-	\$5,000,000	\$5,000,000	-	-	-

	ACTUALS					AMENDED BUDGET	ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
OTHER FINANCING SOURCES TOTAL	-	-	\$5,000,000	\$5,000,000	-	-	-
REVENUES TOTAL	\$13,498,869	\$13,811,075	\$19,722,563	\$20,250,299	\$16,837,746	\$17,260,000	\$17,214,000

\*Per the U.S. Treasury’s Final Rule on the Coronavirus State and Local Fiscal Recovery Funds, the City elected to take the standard allowance of \$10 million as revenue loss. The City budgeted \$5 million in FY2022 and \$5 million in FY2023.

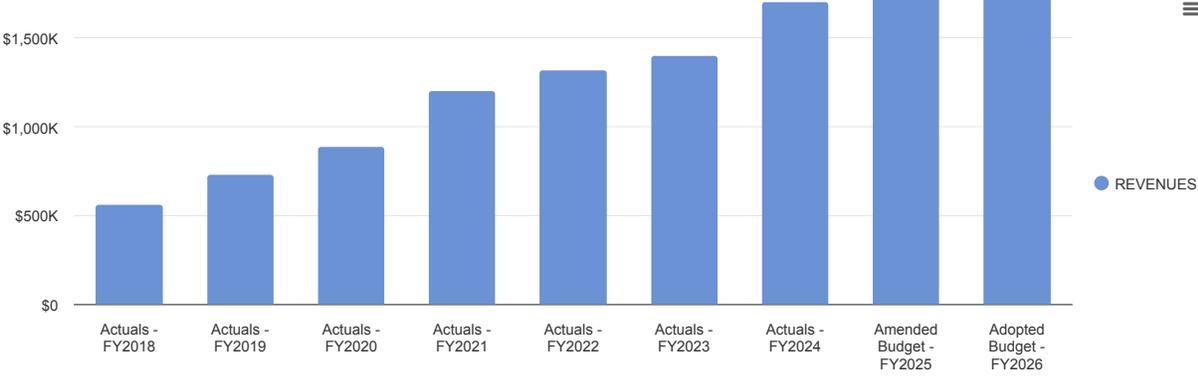


# Franchise Fees



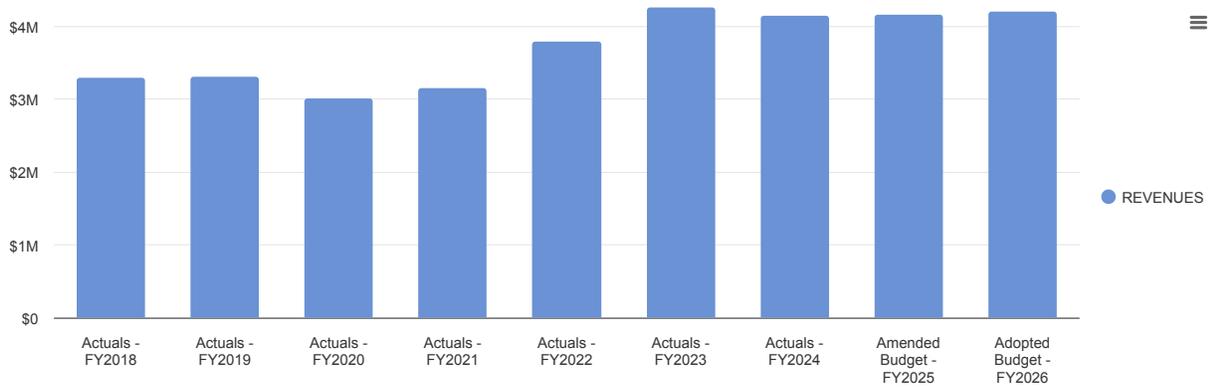
Franchise fees are the fees charged to utility companies for use of City streets and rights-of-way to conduct their private business of delivering telephone, cable television, natural gas, water, and other fiber optics cable services. This category represents 22% of total general fund revenues. The 2026 estimated amount (\$4.55 million) is based on assumptions from current monthly and quarterly revenues received in 2012 through 2025.

# Title Ad Valorem Tax (TAVT)



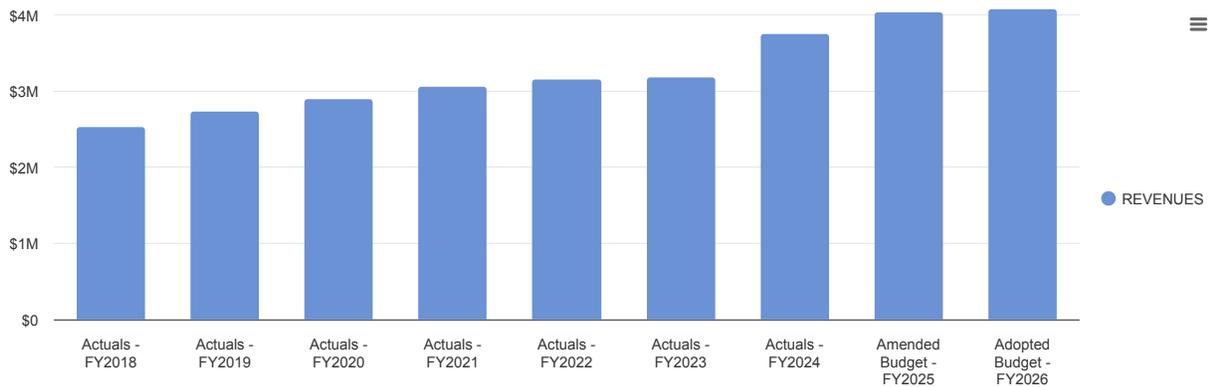
TAVT is a one-time tax that is paid at the time the vehicle is titled. It replaced sales tax and annual ad valorem tax and is paid every time vehicle ownership is transferred or a new resident registers the vehicle in Georgia for the first time. This category represents 8% of total general fund revenues. The 2026 estimated amount (\$1.7 million) is based on historical trends.

# Occupational and Business Tax



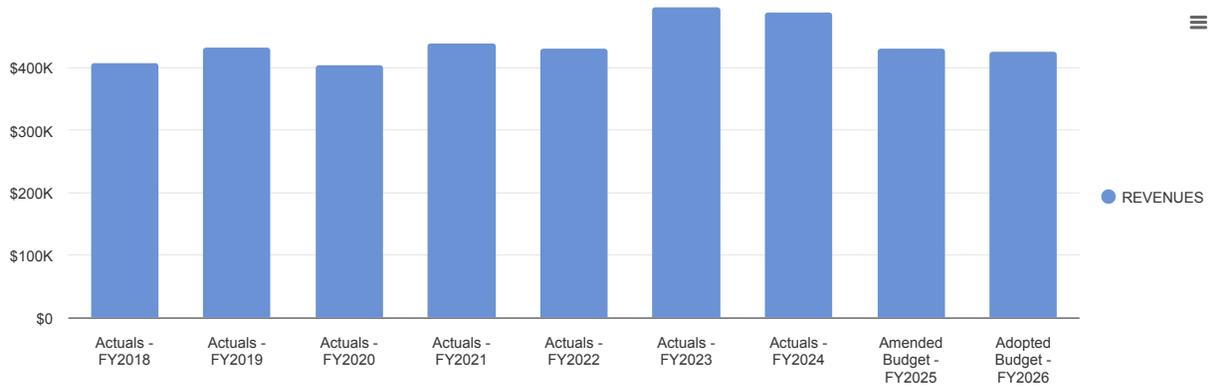
This category includes revenues from business and financial institutions' occupational licenses for conducting business within the City. This category represents 19% of total general fund revenues. In December 2021, Council approved changes to the occupational tax rate structure, which took effect for the 2022 renewal. The 2026 amount (\$4.2 million) is estimated based on trend analysis while accounting for the changes in rates. This category represents 20% of total general fund revenues.

# Insurance Premiums Taxes



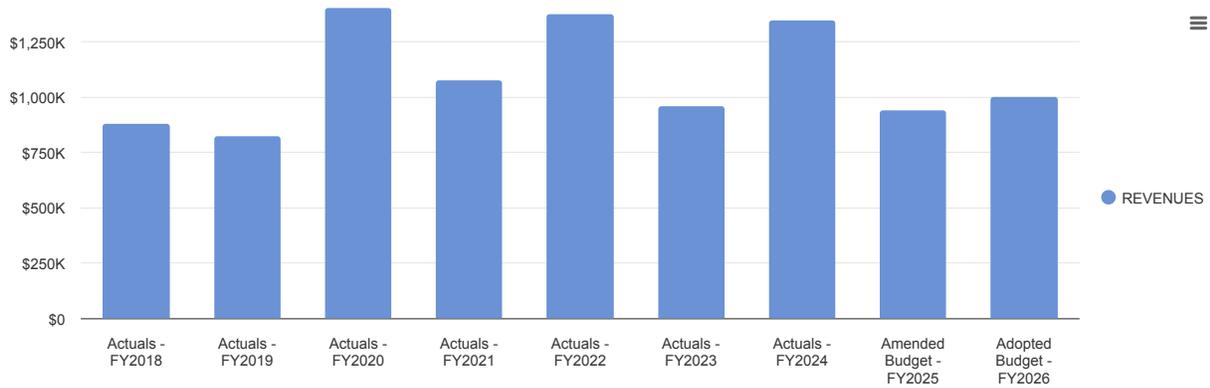
This category includes revenues from excise taxes on insurance premiums written by insurance companies conducting business within the City. These revenues are allocated from the state to local governments based on current census data. This category represents 19% of total general fund revenues. The insurance premiums taxes for 2026 (\$4.08 million) are estimated based on amounts received in 2013-2025.

# Alcohol Beverage Licenses



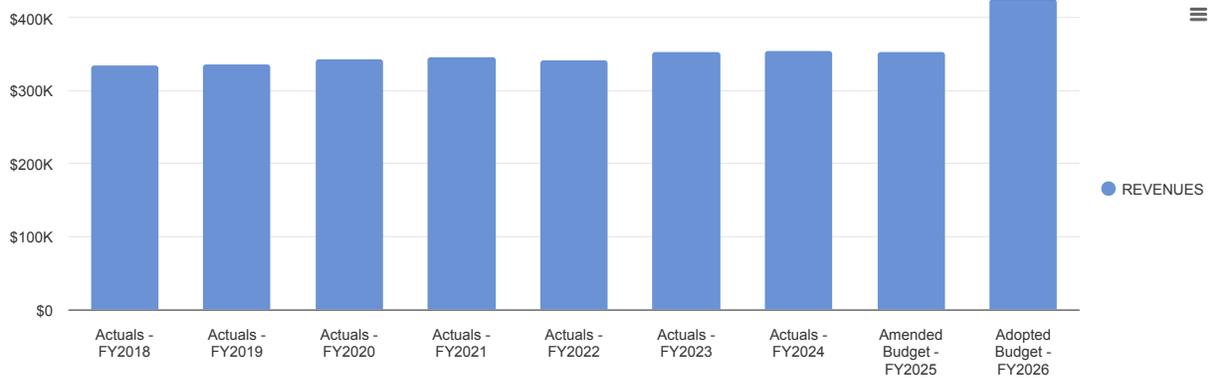
An Alcohol Beverage Privilege License is required for any establishment selling alcoholic beverages for consumption on or off premises within the city limits of Peachtree Corners. This category represents 2% of total general fund revenues. The 2026 estimated amount (\$425,000) is computed based on the current level of alcohol beverage license holders.

# Building Permits



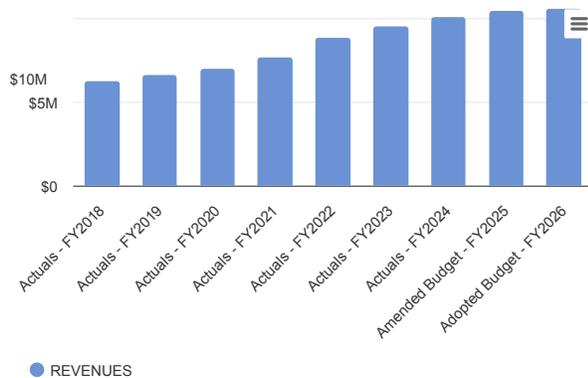
All construction activities within the City of Peachtree Corners must be permitted through the Community Development Department. This ensures that all construction is done in accordance with the codes set forth by the City of Peachtree Corners, Gwinnett County, and the State of Georgia. This category represents 5% of total general fund revenues. The 2026 estimated amount (\$1.0 million) is based on historical data adjusted for the level of current projects within the City.

# Streetlight Assessment Fees



Streetlights are installed on City maintained streets of Peachtree Corners by petition. In areas with underground utilities, streetlight poles are not installed as part of the normal electric service. Therefore, the cost of the pole installation must be paid by homeowners or by the developer. This category represents 2% of total general fund revenues. The 2026 estimated amount (\$425,000) is based on historical trend data with an adjustment made due to rate increases that were approved by Council for the first time since 2012.

## MAJOR REVENUE SOURCES - OTHER FUNDS

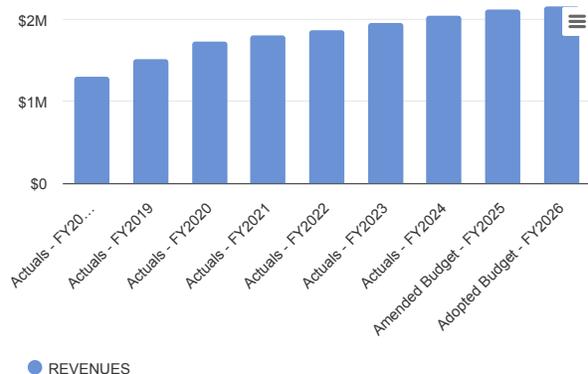


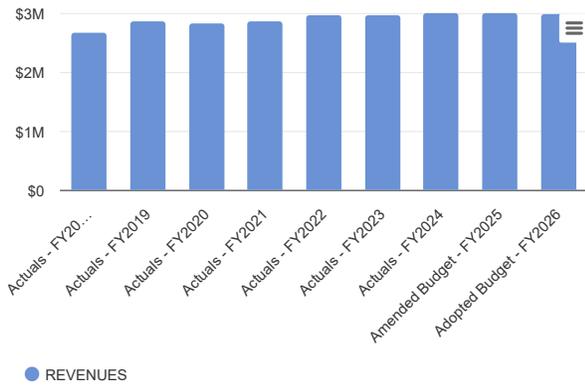
## SPLOST Revenues

The Georgia legislature gave counties the option to implement a one-cent Special Purpose Local Option Sales Tax (SPLOST) starting in 1985. The sales tax program requires voter approval during a general election to approve or renew the one-cent SPLOST program collected for specified capital improvement projects. The proceeds are distributed between the county and municipalities based on a negotiated agreement. The 2026 estimated amount (\$10.6 million) is based on estimates from the County and historical trends.

## Solid Waste Revenues

Solid Waste fees (set fee with a senior discount available) represent all of the revenues in the Solid Waste Enterprise Fund. The 2026 budget amount (\$2.16 million) reflects the contract amount with Waste Management.





# Stormwater Revenues

Stormwater fees represent all of the revenues in the Stormwater Enterprise Fund. The 2026 budget amount (\$2.99 million) represents the amount assessed to property owners based on the amount of impervious surface on each parcel.





# Capital Project Improvement Plan

The City will prepare a five-year capital improvement plan (CIP) which will be updated annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project is generally defined as an expenditure with an expected useful life of more than 5 years, an estimated total cost of \$25,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, streetscapes, computer systems, land acquisitions and multi-use trail systems. Major capital projects will be budgeted in the Capital Improvement Fund consistent with all available resources. With the involvement of the responsible departments, the Finance Department will prepare the capital budget in conjunction with the operating budget.

## Project Length Budget

The CIP budget shall be developed based upon defined projects approved by the Mayor and City Council. Budget appropriation shall include the complete project costs with contingency amounts as appropriate and if available (O.C.G.A. 36-81-3).

## Budget Preparation

Each department, in conjunction with the City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. Maintaining a list of these needed projects will provide a method of tracking and planning for the future needs of the City. Every effort will be made to identify those projects committed by the City Council through legislative action.

## Budget Control Reports

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments timely monthly financial reports comparing actual revenues and outstanding encumbrances and expenditures with budgeted amounts.

## Authorization of Budget Adjustments and Amendments

Department Heads must submit budget amendment requests transferring appropriations from one line item to another within the same project. The Director of Finance and the City Manager shall review all requests for budget adjustments. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal deobligation occurs. The deobligation of budget dollars to a specific project will only occur after the completion of the project or when a project was identified and funding is no longer necessary.

## Appropriations at Year End

Capital project appropriations shall carry forward to the subsequent budget period an equal amount of any encumbrances and purchase orders issued as of the close of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year carry-over appropriation. Any remaining appropriation available by project at year-end must be re-appropriated.



# Capital Improvement Plan & Operating Impact

## Capital Project Funding Sources

Funding Sources	Totals	FY2026	FY2027	FY2028	FY2029	FY2030
General Fund - Operating	<b>310,000</b>	-	-	310,000	-	-
General Fund - Appropriated Fund Balance	<b>790,000</b>	790,000	-	-	-	-
SPLOST - Proceeds	<b>70,975,000</b>	22,470,000	12,505,000	10,640,000	12,905,000	12,455,000
SPLOST - Intergovernmental Revenues	<b>5,135,000</b>	2,960,000	500,000	525,000	550,000	600,000
SPLOST - Other	<b>1,500,000</b>	1,100,000	100,000	100,000	100,000	100,000
<b>SPLOST - Totals</b>	<b>77,610,000</b>	<b>26,530,000</b>	<b>13,105,000</b>	<b>11,265,000</b>	<b>13,555,000</b>	<b>13,155,000</b>
Financing - Series 2022 A&B Revenue Bonds	-	-	-	-	-	-
<b>Totals</b>	<b>78,710,000</b>	<b>27,320,000</b>	<b>13,105,000</b>	<b>11,575,000</b>	<b>13,555,000</b>	<b>13,155,000</b>

## Five-Year Capital Improvement Plan

Funding Source	Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Fund - Appropriated Fund Balance							
	Generator	\$225,000	\$0	\$0	\$0	\$0	\$225,000
	Town Green Restrooms Expansion	\$125,000	\$0	\$0	\$0	\$0	\$125,000
	Waste Corral Realignment	\$115,000	\$0	\$0	\$0	\$0	\$115,000
	Various Improvements to Town Center	\$100,000	\$0	\$0	\$0	\$0	\$100,000

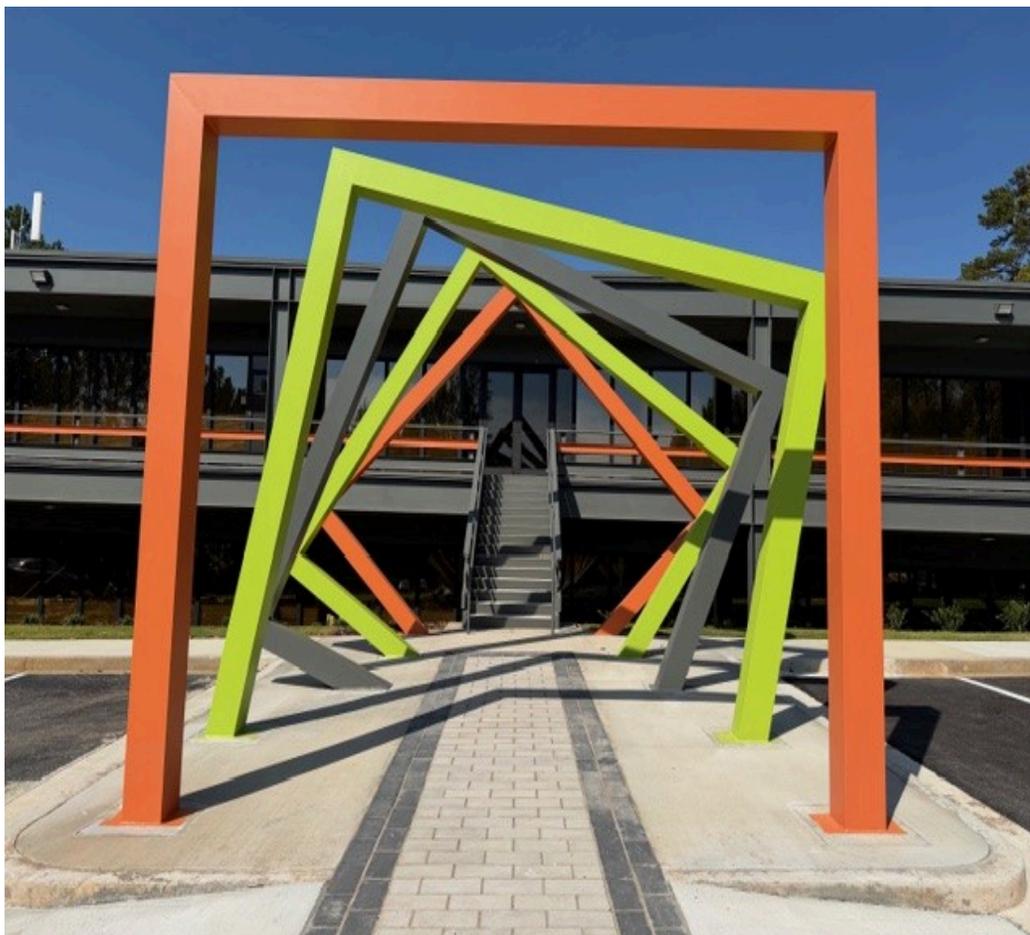
Funding Source	Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
	ASHRAE Park	\$100,000	\$0	\$0	\$0	\$0	\$100,000
	Restroom Remodel	\$125,000	\$0	\$0	\$0	\$0	\$125,000
<b>GENERAL FUND - APPROPRIATED FUND BALANCE TOTAL</b>		<b>\$790,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$790,000</b>
<b>General Fund - Operating</b>							
	Purchase 1 F-150	\$0	\$0	\$60,000	\$0	\$0	\$60,000
	Purchase 3 new vehicles for City Marshals	\$0	\$0	\$250,000	\$0	\$0	\$250,000
<b>GENERAL FUND - OPERATING TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$310,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$310,000</b>
<b>SPLOST</b>							
	Debt Service on 2022 Series A&B	\$950,000	\$950,000	\$950,000	\$950,000	\$950,000	\$4,750,000
	Resurfacing of Various Streets	\$4,000,000	\$4,500,000	\$5,000,000	\$5,500,000	\$6,000,000	\$25,000,000
	Various Sidewalk Improvements	\$1,150,000	\$700,000	\$750,000	\$800,000	\$800,000	\$4,200,000
	Greenspace Acquisitions	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
	Lauren Sawyer Park	\$400,000	\$0	\$0	\$0	\$0	\$400,000
	Mobility Hub - Curiosity Corner	\$1,750,000	\$0	\$0	\$0	\$0	\$1,750,000
	Unidentified Projects - Curiosity Lab	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$1,000,000
	Innovation Center Renovations	\$3,000,000	\$0	\$200,000	\$200,000	\$200,000	\$3,600,000
	City Hall Improvements	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000
	Hwy 141 at E. Jones Bridge Road Intersection	\$1,125,000	\$0	\$0	\$0	\$0	\$1,125,000
	Traffic Improvements @ PC Circle and Forum Dr	\$2,250,000	\$0	\$0	\$0	\$0	\$2,250,000
	Hwy 141 Capacity Improvements	\$750,000	\$0	\$0	\$0	\$0	\$750,000
	Transportation Projects at Town Center	\$950,000	\$0	\$460,000	\$0	\$0	\$1,410,000
	Street Light Improvements	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

Funding Source	Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
	Pedestrian Bridge Maintenance	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$275,000
	Bus Stop Pads and/or Shelters	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
	Pedestrian Bridge over Chattahoochee River	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
	Corners Connector - Planning and Engineering	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
	Corners Connector - Town Center	\$250,000	\$850,000	\$0	\$0	\$0	\$1,100,000
	Corners Connector - Burdell Branch	\$600,000	\$2,750,000	\$0	\$0	\$0	\$3,350,000
	Corners Connector - Tech Park Lake II	\$750,000	\$750,000	\$0	\$0	\$0	\$1,500,000
	Corners Connector - Crooked Creek	\$1,250,000	\$1,000,000	\$1,000,000	\$0	\$0	\$3,250,000
	Corners Connector Trail Hub @ PC Circle and Crooked Creek	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
	Corners Connector - Riverlands II - E. Jones Bridge to the River	\$0	\$250,000	\$1,250,000	\$0	\$0	\$1,500,000
	Corners Connector - Ryan Road	\$0	\$250,000	\$0	\$0	\$0	\$250,000
	Winters Chapel Rd	\$0	\$400,000	\$0	\$0	\$0	\$400,000
	Corners Connector - Burdell Branch II	\$0	\$0	\$200,000	\$1,800,000	\$0	\$2,000,000
	Corners Connector - Farrell Creek	\$0	\$0	\$0	\$100,000	\$750,000	\$850,000
	Corners Connector Trail Hub @ Spalding Dr and Crooked Creek	\$0	\$0	\$250,000	\$0	\$0	\$250,000
	Corners Connector Trail - South Loop	\$0	\$0	\$0	\$0	\$750,000	\$750,000

Funding Source	Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
	SPUI - Hwy 141 @ Jimmy Carter Blvd	\$0	\$0	\$500,000	\$3,000,000	\$0	\$3,500,000
	SPUI - Hwy 141 @ Winters Chapel	\$0	\$0	\$0	\$500,000	\$3,000,000	\$3,500,000
	Purchase of ROW Easements and Buffer at Forum	\$4,000,000	\$0	\$0	\$0	\$0	\$4,000,000
<b>SPLOST TOTAL</b>		<b>\$26,530,000</b>	<b>\$13,105,000</b>	<b>\$11,265,000</b>	<b>\$13,555,000</b>	<b>\$13,155,000</b>	<b>\$77,610,000</b>
<b>TOTAL</b>		<b>\$27,320,000</b>	<b>\$13,105,000</b>	<b>\$11,575,000</b>	<b>\$13,555,000</b>	<b>\$13,155,000</b>	<b>\$78,710,000</b>

## Operating Impact of Capital Projects

When evaluating which capital projects to fund, it is important to consider their impact on the operating budget. As shown in the previous table, most projects have minimal operating effects; however, new facilities, parks, and trail hubs will create significant ongoing costs. The total estimated operating impact over five years is \$638,000, with the largest expense—\$500,000—attributed to renovations of the new 30,000 sq. ft. building at Curiosity Lab’s campus. This facility will provide additional office space, meeting rooms, and amenities to support Curiosity Lab’s growth.



# Capital Projects List



## Resurfacing

### PROJECT DESCRIPTION

The City will continue to resurface City-maintained roads based on pavement condition ratings from the Pavement Management Analysis Report.

### Comprehensive Plan Information

- **Project Source:** IMS Pavement Analysis
- **Project Category:** Right of Way Maintenance
- **Corridor:** City Boundaries
- **Length (feet):** N/A
- **Existing Condition:** Poor Pavement Conditions
- **Proposed Condition:** Resurfaced Asphalt
- **Implementation Phase:** Annual
- **5-Yr Operating Impact:** None above the annual resurfacing allocation

## Sidewalk Improvements

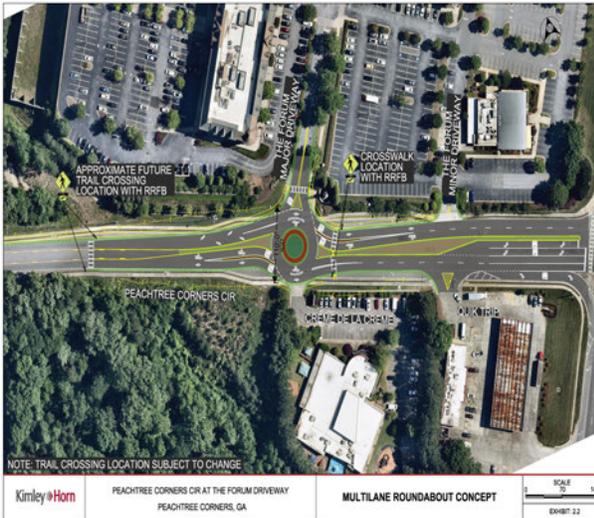
### PROJECT DESCRIPTION

The City will continue to connect its existing sidewalk infrastructure and install new sidewalks on arterials, collectors, and minor collectors throughout the city.

### Comprehensive Plan Information

- **Project Source:** GIS Database
- **Project Category:** Sidewalks
- **Corridor:** City Boundaries
- **Length (feet):** N/A
- **Existing Condition:** Undeveloped/Deteriorated
- **Proposed Condition:** New Sidewalks
- **Implementation Phase:** Annual
- **5-Yr Operating Impact:** None





## Traffic Improvements @ Peachtree Corners Circle & Forum Drive

### PROJECT DESCRIPTION

The City will install a roundabout at the intersection of Peachtree Corners Circle and Forum Drive. This is a safety and operational improvement project to convert a 5-lane uncontrolled roadway at a stop-controlled side street into a roundabout. The project will improve pedestrian safety and reduce the intersection's vehicular conflict points, which should reduce crashes and improve the overall flow of traffic.

### Comprehensive Plan Information

- **Project Category:** Operational Intersection Improvement
- **Corridor:** Peachtree Corners Circle
- **Location:** Forum Drive
- **Existing Condition:** Non-signalized Intersection
- **Proposed Condition:** Roundabout
- **Implementation Phase:** Short-term (2026-2027)
- **5-Yr Operating Impact:** Minimal

## Corners Connector - Trail System Planning & Engineering

### PROJECT DESCRIPTION

This project includes funding for the planning and engineering for the following segments of the Corners Connector trail system: Burdell Branch, Crooked Creek, Tech Park Lake Phase II, and a pedestrian bridge over the Chattahoochee River.

### Comprehensive Plan Information

- **Project Source:** Peachtree Corners Master Trial Plan
- **Project Category:** Multi-use Trail
- **Corridor:** Various
- **Implementation Phase:** Planning Phase



# Mobility Hub - Curiosity Corner

## PROJECT DESCRIPTION

Transform the current parking lot into a multimodal hub for e-bikes, e-scooters, and autonomous shuttles. Curiosity Corner will also include an electric bicycle charging hub with both Level 2 and Direct Current Fast Charge (DCFC) stations. The project will also add greenspace for Tech Park employees and residents to enjoy.

## Comprehensive Plan Information

- **Project Source:** Autonomous Vehicle Study
- **Project Category:** Technology and Economic Development
- **Corridor:** Technology Parkway
- **Location:** 280 Scientific Drive
- **Existing Condition:** 2.6-acre parking lot
- **Proposed Condition:** Multimodal hub and greenspace
- **Implementation Phase:** Short-term (2026)
- **5-Yr Operating Impact:** \$50,000 - Landscaping, electricity, maintenance, and custodial costs



# Lauren Sawyer Park

## PROJECT DESCRIPTION

This project will create a pocket park near high density residential area.

## Comprehensive Plan Information

- **Project Category:** Park; Trail Hub
- **Existing Condition:** Undeveloped
- **Proposed Condition:** Park with walkways, enhanced landscaping and a water feature
- **Implementation Phase:** Short-term (2026)
- **5-Yr Operating Impact:** \$20,000 - Landscaping, electricity, maintenance, and custodial costs



## SR 141 @ E. Jones Bridge Rd. Intersection & Capacity Improvements

### PROJECT DESCRIPTION

The intersection of Peachtree Parkway (SR 141) and East Jones Bridge is a traditional intersection with over 60,000 vehicles per day. The overall intersection is currently operating at a failing rate, particularly during AM peak times.

### Comprehensive Plan Information

- **Project Source:** SR 141 Corridor Study
- **Project Category:** Operational Intersection Improvement and Major Corridor Improvement
- **Corridor:** Peachtree Pkwy (SR 141)
- **From:** E. Jones Bridge Road
- **To:** Peachtree Corners Circle
- **Existing Condition:** Traditional Signalized Intersection; Two-lane highway with right-turn deceleration lane
- **Proposed Condition:** Intersection Improvement; Three through lanes
- **Implementation Phase:** Short-term (2026-2027)
- **5-Yr Operating Impact:** Minimal

## Town Center Improvements

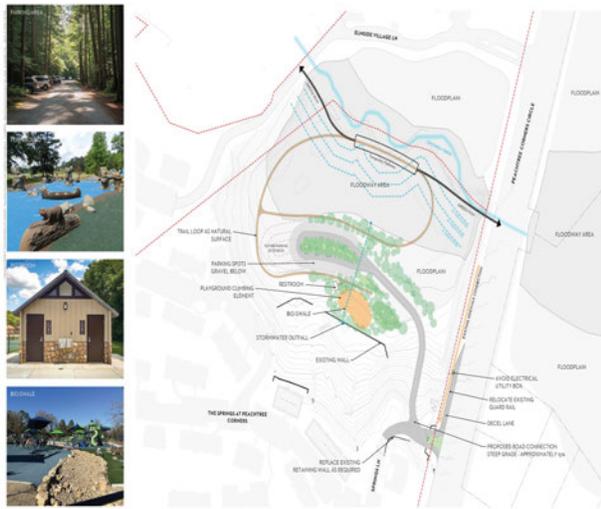
### PROJECT DESCRIPTION

This project will include updates to existing structures around the Town Center related to pedestrian safety, trash removal and ease of access to establishments.

### Comprehensive Plan Information

- **Project Category:** Facilities
- **Existing Condition:** Inefficient design
- **Proposed Condition:** Updated pedestrian walkways and enhanced access to facilities
- **Implementation Phase:** Short-term (2026)
- **5-Yr Operating Impact:** Minimal





PEACHTREE CORNERS CIRCLE TRAIL HUB  
CONCEPT PLAN  
2024.02.27 GMC

## Corners Connector Trail Hub @ Peachtree Corners Circle & Crooked Creek

### PROJECT DESCRIPTION

This project will create a trail hub on Peachtree Corners Circle along Crooked Creek. Plans include a playground, restrooms, and parking spaces.

### Comprehensive Plan Information

- **Project Source:** Crooked Creek Feasibility Study
- **Project Category:** Trail Hub
- **Corridor:** Crooked Creek
- **Existing Condition:** Undeveloped
- **Proposed Condition:** Boardwalk Plazas
- **Implementation Phase:** Short term (2026-2027)
- **5-Yr Operating Impact:** \$20,000 - Landscaping, electricity, maintenance, and custodial costs



## Curiosity Lab Campus Improvements

### PROJECT DESCRIPTION

The City acquired an adjacent office building to our current Innovation Center to provide additional office space and other common areas to support the growth of Curiosity Lab and to create an actual campus. This project includes funding to renovate the building and make other improvements to the campus.

### Comprehensive Plan Information

- **Project Category:** Facilities
- **Existing Condition:** Non-functional office building
- **Proposed Condition:** Additional office space, event space, meeting rooms
- **Implementation Phase:** Short-term (2026)
- **5-Yr Operating Impact:** \$500,000 - Utilities, maintenance, supplies, landscaping, and custodial costs





# Debt Issuance and Management

The goal of the City's debt policy is to maintain a sound fiscal position; thereby only utilizing long term debt to provide resources to finance needed capital improvements, buildings and equipment while accumulating adequate resources to repay the debt. In addition, it is the City's goal to maintain and improve its credit rating through strong financial administration. The City acknowledges that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that excess outstanding debt may have detrimental effects on the ability of the City to meet its continuing operational needs.

Issuing debt commits the City's revenues several years into the future, and may limit its flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to this debt policy helps ensure that the City issues and manages its debt prudently in order to maintain a sound financial position and protect its credit rating.

Credit ratings are the rating agencies' assessment of the City's ability and willingness to repay debt on a timely basis. Credit ratings are an important indicator in the credit markets and can influence interest rates a borrower must pay. Each of the rating agencies believes that debt management is a positive factor in evaluating issuers and assigning credit ratings. Therefore, implementing debt management practices will be viewed positively by the rating agencies and could influence the City's credit rating and ultimately lower borrowing costs.

## A. Conditions for Issuing Long-Term Debt

Debt financing for capital improvements, buildings, and equipment will be generally used when at least one of the following conditions exist:

1. When one-time, non-continuous projects (those not requiring annual appropriations) are desired;
2. When the City determines that future users will receive a benefit from the capital improvement that the debt financed;
3. When the project is necessary to provide basic services to the City residents;
4. When total debt, including debt issued by overlapping governments (e.g., the county), does not constitute an unreasonable burden to the taxpayers; and
5. Exhaustion of the use of all other possible revenue sources provides no alternative funding for capital projects.

The City will limit its short-term borrowing to cover cash flow shortages through the issuance of tax anticipation notes.

## B. Sound Financing of Debt

When the City utilizes debt financing, the following will occur to ensure that the debt is soundly financed:

1. Analysis of the financial impact, such that the issuance of debt keeps within the following guideline:
  1. Total annual debt service as a percentage of eligible government revenues will not exceed 15%;
2. Conservatively projecting the revenue sources that the City will use to repay the debt;
3. Ensuring that the term of any long-term debt the City incurs shall not exceed the expected useful life of the asset the debt financed;
4. Maintaining a debt service coverage ratio (i.e., for revenue secured debt) that ensures that the revenues pledged for the repayment of the outstanding debt will be adequate to make the required debt service payments.

## C. Debt Retirement

Generally, borrowings by the City should be of a duration that does not exceed the economic life of the capital improvement, building, or equipment that it finances and where feasible, should be shorter than the projected economic life. To the extent possible, the City should design the repayment of debt so as to recapture rapidly its credit capacity for future use.

## D. Disclosure

The City shall follow a policy of full disclosure in financial reporting and with the preparation of a bond prospectus.

## E. Legal Compliance

When issuing debt, the City shall comply with all legal and regulatory commission requirements, including the continuing disclosure requirements. This compliance includes adherence to local, state and federal legislation and bond covenants.

More specifically, the Director of Finance is responsible for maintaining a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax exempt status of the City's outstanding debt issues. Additionally, general financial reporting and certification requirements embodied in bond covenants are monitored to ensure that all covenants are complied with.

The City will comply with Amended SEC Rule 15c2-12 (the "Rule") by providing secondary market disclosure for all long-term debt obligations, which are subject to the Rule. As required, the City will submit annual financial information to all nationally recognized municipal securities repositories.

## F. Credit Ratings

The City Manager and Director of Finance are responsible for maintaining relationships with the rating agencies that assign ratings to the City's various debt obligations. This effort includes providing periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.

## G. Other Policies

All bond issue requests shall be coordinated by the Department of Finance. Requests for new bonds must be identified during the Capital Improvement Program (CIP) process. Opportunities for refunding outstanding bonds shall be communicated by the Department of Finance.

Annual budget appropriations shall include debt service payments (interest and principal) and reserve requirements for all debt currently outstanding. Long-term borrowing shall be incorporated into the City's capital improvement plan.

The decision to issue debt should be based on a number of factors. A matrix can be used to highlight the pros and cons of pay-as-you-go versus debt financing.

	Pay-As-You-Go	Debt Financing
<b>Advantages</b>	<ul style="list-style-type: none"> <li>No interest costs. Interest savings can be used to finance additional projects.</li> <li>No legal or bond covenant requirements.</li> <li>No debt service payments required.</li> <li>No additional tax levy is required.</li> <li>Conserve debt capacity and achieve a more favorable credit rating.</li> </ul>	<ul style="list-style-type: none"> <li>Allows for shorter time period for financing major projects.</li> <li>Allocates cost to citizens who receive the related benefits.</li> <li>Expands capital improvement program.</li> <li>Referendum approval indicates public support of the project.</li> <li>Usually required for revenue generating facilities.</li> </ul>
<b>Disadvantages</b>	<ul style="list-style-type: none"> <li>Long savings period to finance major construction projects.</li> <li>Allocates costs of project to citizens that may not benefit.</li> <li>Limits capital improvement program to funds available.</li> <li>Reserves cannot be established before the construction of revenue generating facilities.</li> <li>Inflationary costs.</li> </ul>	<ul style="list-style-type: none"> <li>Interest costs.</li> <li>Additional tax levy may be required to repay debt.</li> <li>Legal restrictions set by statute on debt issuance.</li> <li>Bond covenant requirements.</li> <li>Voter approval may be required.</li> </ul>

## Revenue Bonds

Fiscal Year	Principal	Interest	Total
2026	1,470,000	644,114	2,114,114
2027	1,525,000	594,054	2,119,054
2028	1,575,000	540,931	2,115,931
2029	1,630,000	484,767	2,114,767
2030	1,690,000	425,395	2,115,395
2031-2035	7,550,000	1,248,474	8,798,474
2036-2038	2,650,000	192,623	2,842,623
<b>Total</b>	<b>\$ 18,090,000</b>	<b>\$ 4,130,358</b>	<b>\$ 22,220,358</b>

## Revenue Bonds

In November 2020, the Public Facilities Authority issued Series 2020A revenue bonds and Series 2020B taxable revenue bonds for the purpose of refunding the Series 2017A Certificates of Participation and the Series 2018 Downtown Development Authority bonds. The bonds were issued at a premium of \$733,257 and interest ranging from 0.48% to 4.00%. Interest payments are due semiannually beginning January 1, 2021 and principal payments are due annually beginning on July 1, 2021. The bonds are scheduled to mature on July 1, 2033. As of June 30, 2025, the outstanding balance is \$8,890,000.

In December 2022, the Public Facilities Authority issued Series 2022A revenue bonds and Series 2022B revenue bonds, to finance the cost of a renovation project at City hall. The Series 2022A and 2022B bonds carry interest rates of 4.33% and 5.33%, respectively. Beginning July 1, 2023, payments of interest are due semiannually and principal payments are due annually. The bonds are scheduled to mature on July 1, 2037. As of June 30, 2025, the outstanding balance is \$9,200,000.

The City received a credit rating of Aa1 from Moody's in 2020.

# Legal Debt Limit

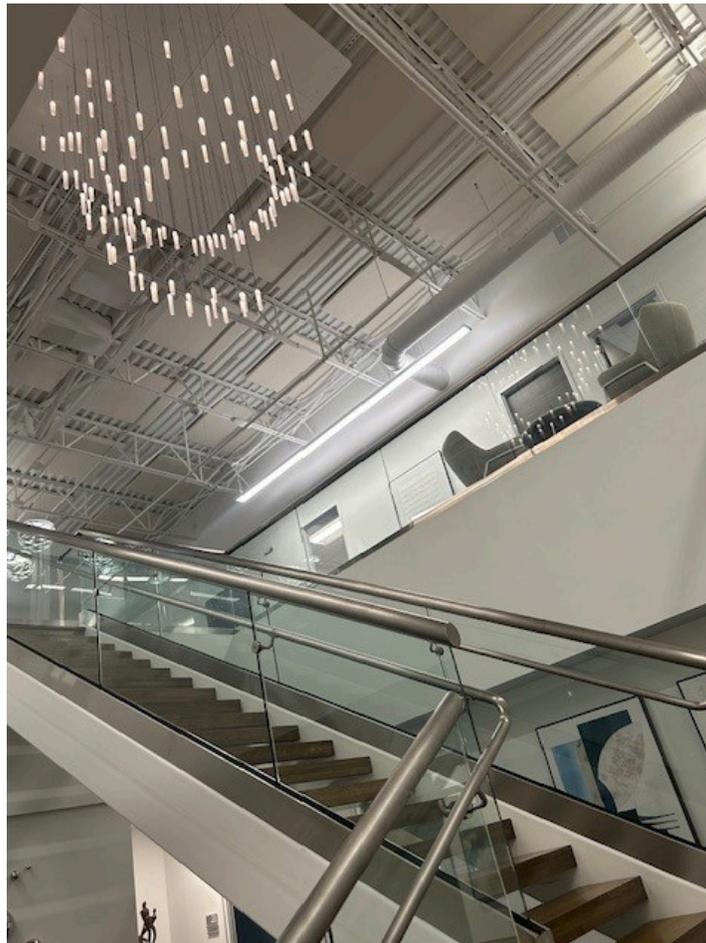
## Legal Debt Limit

Per the Constitution of the State of Georgia, the legal debt limit for the City is equal to 10% of the assessed value of the tax digest. In addition, the Constitution of the State of Georgia provides that the City may not incur general obligation debt without the approval of a majority of qualified voters of the City. Short-term obligations (those payable within the same calendar year in which they are incurred), lease, and installment purchase obligations subject to annual appropriation and intergovernmental obligations are not subject to the legal limitations mandated by the State.

For the fiscal year 2026, the debt margin is estimated at \$456.4 million. Currently, the City does not have any outstanding general obligation debt that is applicable to the debt limit.

### Legal Debt Margin Calculation

Net General Obligation Bond Digest as of 2025	\$ 4,564,041,410
Debt Limit (10% of Assessed Value)	456,404,141
Amount of Debt Applicable to Debt Limit	-
Legal Debt Margin	\$ 456,404,141



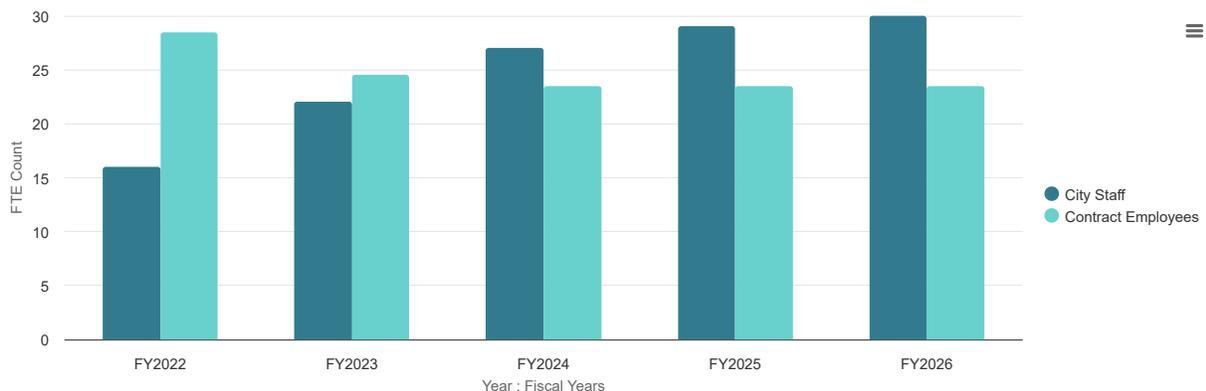


# Personnel Position Control

Included within the internal control process between the Department of Finance and the Human Resources Department is the allocation of approved positions. Although recruitment and retention resides with the Human Resource Department, payroll resides with the Department of Finance, creating a common need for information. This information originates with the appropriated positions as shown in the chart below.

Department	FY2022	FY2023	FY2024	FY2025	FY2026
<b>FTE Count</b>					
City Clerk	2	2	1.5	1	1
City Marshals	0	0	3	4	4
Communications	2	2	2	3	3
Community Development	12	11	11	11	11
Economic Development	0	0	3	4	4
Finance & Administration	5	5	5	5	6
Legal	1	2	3	2	2
Office of the City Manager	1	3	2	2	4
Public Works	17.5	16.5	16.5	16.5	16.5
Technology	4	5	3.5	4	2
<b>FTE COUNT</b>	<b>44.5</b>	<b>46.5</b>	<b>50.5</b>	<b>52.5</b>	<b>53.5</b>

## Personnel Breakdown Between City Staff and Contracted Employees



Data Updated: Nov 07, 2025, 4:30 PM

The FY2026 budget includes the following changes to personnel.

- 1. One new full-time position, Administrative Services - Human Resources to assist with all Human Resources responsibilities.**
- 2. Recent reorganizations within the Office of the City Manager and the Technology Department are represented in the current numbers.**

The City utilizes third-party vendors to provide many of our services, such as IT, GIS, street and stormwater maintenance, code enforcement, building, etc. In FY 2026, the number of city employees and contracted employees is 30 and 23.5 respectively.



# Mayor & City Council



**Mission Statement:** To provide the highest quality of life for those who live, work, or play in our community, and to foster an environment where businesses can prosper. We will serve all stakeholders in a transparent manner resourceful, efficient, progressive, and professional leadership.

**Function:** The Peachtree Corners City Council is chaired by the mayor who is elected at-large and consists of six council members – three who represent geographical districts (Posts 1, 2, and 3), and three who are elected at-large (Posts 4, 5, and 6). These seven members have an equal voice in governing the City. Council members serve four-year terms. Every two years three council seats are up for re-election.

**Positions:** City of Peachtree Corners Mayor and 6 City Council Members

**FY2026 Adopted Budget:** \$103,900

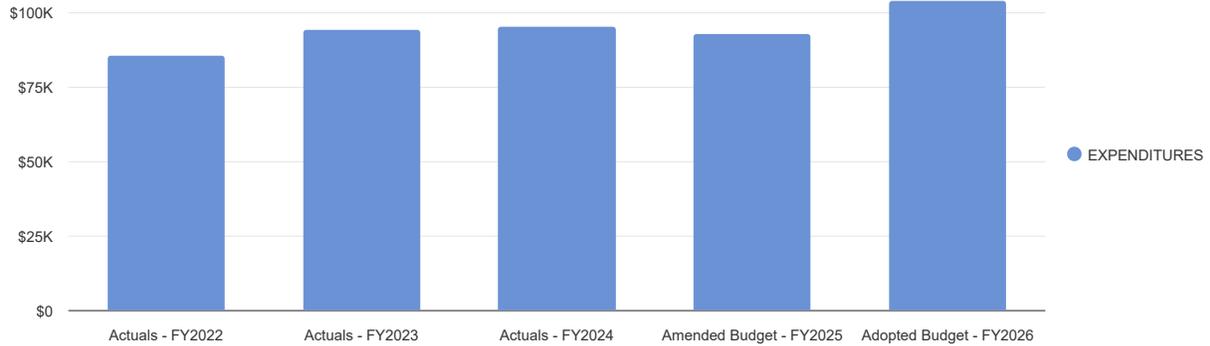
**FY2025 Amended Budget:** \$92,850

**Change:** \$11,050

# Operating Summary & Budget History

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
<b>EXPENDITURES</b>							
REGULAR SALARIES	\$57,219	\$57,219	\$57,000	\$57,250	\$67,500	\$10,250	18%
FICA/MEDICARE	\$4,377	\$4,377	\$4,361	\$4,400	\$5,200	\$800	18%
WORKERS' COMPENSATION	\$492	\$12	\$182	\$200	\$200	\$0	0%
EDUCATION & TRAINING	\$19,894	\$30,036	\$31,526	\$25,000	\$25,000	\$0	0%
OTHER SUPPLIES	\$3,296	\$2,254	\$1,666	\$5,000	\$5,000	\$0	0%
HOSPITALITY SUPPLIES	\$120	\$300	\$412	\$1,000	\$1,000	\$0	0%
<b>EXPENDITURES TOTAL</b>	<b>\$85,398</b>	<b>\$94,199</b>	<b>\$95,146</b>	<b>\$92,850</b>	<b>\$103,900</b>	<b>\$11,050</b>	<b>12%</b>

## Mayor & City Council



Data Updated: Dec 16, 2025, 4:51 AM

# Office of the City Manager



**Mission Statement:** To develop a responsive, dynamic, representative local government organization that continually assesses its purpose and seeks the most effective and efficient techniques and technologies for serving the community.

To be responsible for the administration and operations of all services for the City of Peachtree Corners. To provide professional leadership in carrying out the City Council's policy decisions, goals and visions. To independently organize and manage the operations of Peachtree Corners government in accordance with all local ordinances, state laws, and policies.

**Function:** The City Manager oversees the day-to-day operations of all City departments and supervises the department heads. In addition, he prepares a draft city budget each year with the options for Council consideration. He researches and makes recommendations about topics of interest to the City Council. He spends a great deal of time meeting with citizens and citizen groups to better understand their needs, providing executive leadership that encourages good performance by City workers, and operating the City with a professional understanding of how all city functions operate together to their best effect.

**Positions:** 4 Full Time Employees

**FY2026 Adopted Budget:** \$1,516,800

**FY2025 Amended Budget:** \$944,500

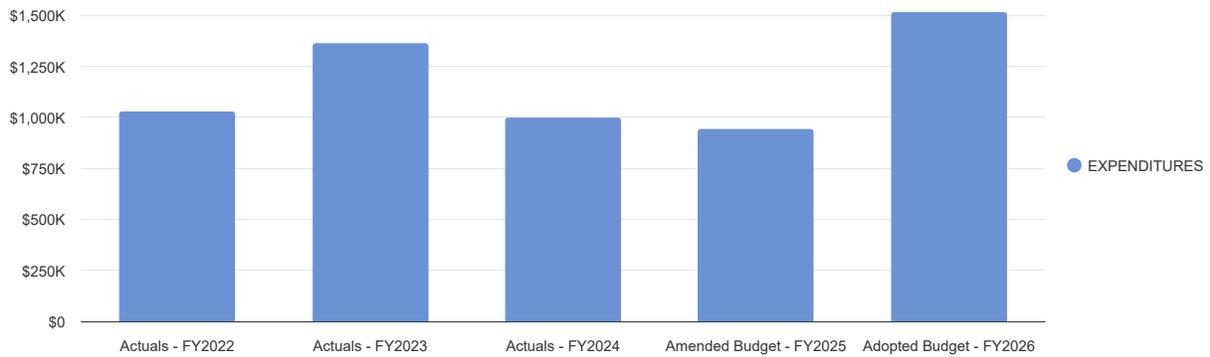
**Change:** \$572,300

**Reason for Change:** Changes in organizational structure for department resulted in increases to all payroll related expenses.

# Operating Summary & Budget History

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)
<b>EXPENDITURES</b>							
REGULAR SALARIES	\$322,054	\$519,221	\$357,015	\$315,000	\$685,000	\$370,000	117%
GROUP INSURANCE	\$43,101	\$82,880	\$69,777	\$70,000	\$145,000	\$75,000	107%
FICA/MEDICARE	\$20,228	\$30,189	\$20,972	\$18,000	\$50,000	\$32,000	178%
RETIREMENT	\$84,596	\$112,836	\$85,765	\$80,000	\$160,000	\$80,000	100%
WORKERS' COMPENSATION	\$1,728	\$3,043	\$1,544	\$5,000	\$10,000	\$5,000	100%
OTHER EMPLOYEE BENEFITS	\$28,804	\$33,171	\$26,815	\$28,000	\$40,000	\$12,000	43%
PROFESSIONAL SERVICES	\$460,005	\$483,344	\$417,789	\$400,000	\$400,000	\$0	0%
TRAVEL EXPENSE	\$52,290	\$81,835	\$1,801	\$5,000	\$6,000	\$1,000	20%
DUES AND FEES	\$3,682	\$4,537	\$7,151	\$10,000	\$10,000	\$0	0%
EDUCATION & TRAINING	\$675	\$4,121	\$2,052	\$5,000	\$2,500	-\$2,500	-50%
OPERATING SUPPLIES	\$5,892	\$5,639	\$6,897	\$6,000	\$6,000	\$0	0%
HOSPITALITY SUPPLIES	\$4,243	\$2,119	\$595	\$2,500	\$2,300	-\$200	-8%
<b>EXPENDITURES TOTAL</b>	<b>\$1,027,298</b>	<b>\$1,362,935</b>	<b>\$998,173</b>	<b>\$944,500</b>	<b>\$1,516,800</b>	<b>\$572,300</b>	<b>61%</b>

## Office of the City Manager



Data Updated: Dec 16, 2025, 4:51 AM

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# City Clerk



**Mission Statement:** To assist the citizens and staff of the City of Peachtree Corners by providing prompt, courteous, and professional service that facilitates the transparent flow of information between the City, its citizens, and its stakeholders. This department manages agendas and minutes for City Council as well as City boards and commissions. It also maintains organized and accurate records of all contracts, agreements, resolutions, ordinances, and other documents relevant to the City of Peachtree Corners.

**Function:** The City Clerk's office is responsible for compliance with Federal, State and City mandates and regulations governing official City Council meetings, actions, and documentation; Elections, codification of City ordinances; and Citywide policies and procedures concerning official government records.

**Positions:** 1 Full Time Employee

**FY2026 Adopted Budget:** \$367,500

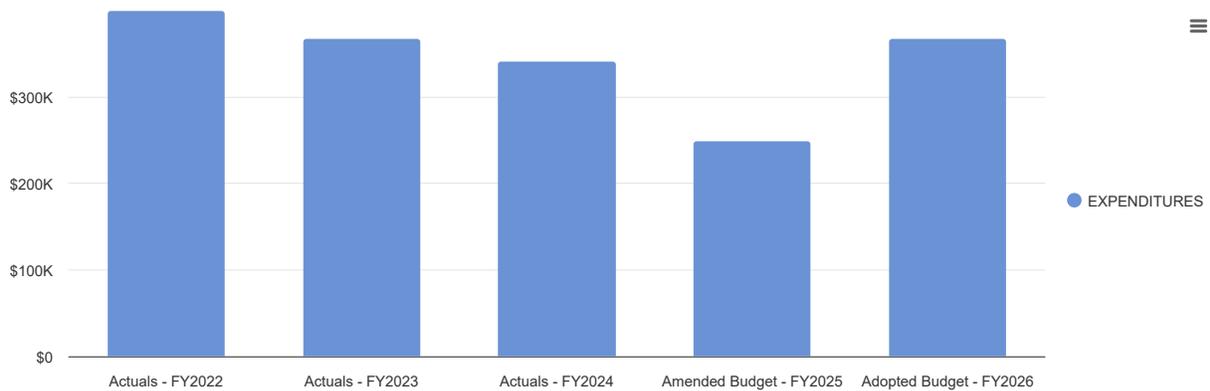
**FY2025 Amended Budget:** \$249,300

**Change:** \$118,200

**Reason for Change:** FY26 has an increase due to municipal elections this year.

# Operating Summary & Budget History

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)
<b>EXPENDITURES</b>							
REGULAR SALARIES	\$228,423	\$223,876	\$196,030	\$150,000	\$180,000	\$30,000	20%
GROUP INSURANCE	\$48,428	\$53,354	\$42,031	\$31,000	\$35,000	\$4,000	13%
FICA/MEDICARE	\$17,340	\$17,218	\$15,357	\$11,500	\$14,000	\$2,500	22%
RETIREMENT	\$35,795	\$37,877	\$30,305	\$25,500	\$31,000	\$5,500	22%
WORKERS' COMPENSATION	\$331	\$1,345	\$616	\$1,300	\$1,500	\$200	15%
OTHER EMPLOYEE BENEFITS	\$10,995	\$11,439	\$10,934	\$11,000	\$12,000	\$1,000	9%
ELECTION SERVICES	\$50,683	\$3,250	\$35,718	\$5,000	\$80,000	\$75,000	1,500%
ADVERTISING	\$3,748	\$1,714	\$4,969	\$3,000	\$3,000	\$0	0%
TRAVEL EXPENSE	\$363	\$11,029	\$127	\$5,000	\$5,000	\$0	0%
DUES AND FEES	\$760	\$400	\$750	\$1,000	\$1,000	\$0	0%
EDUCATION & TRAINING	\$397	\$1,195	\$57	\$2,000	\$2,000	\$0	0%
OPERATING SUPPLIES	\$2,176	\$3,914	\$3,896	\$3,000	\$3,000	\$0	0%
<b>EXPENDITURES TOTAL</b>	<b>\$399,438</b>	<b>\$366,611</b>	<b>\$340,791</b>	<b>\$249,300</b>	<b>\$367,500</b>	<b>\$118,200</b>	<b>47%</b>



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## 2025 Accomplishments

### City Clerk - Governance



- Completed preparation for the 2025 Municipal Election. Although the election was cancelled due to no opposition, all qualifying procedures were successfully completed to ensure readiness and compliance.
- Navigated New Election Laws. Completed the required election certification to maintain compliance with updated state election laws and procedures.
- Streamlined Records Room and Document. Organized and prepared municipal records for future digitization, improving accessibility and efficiency.
- Facilitated an Athenian Dialogue.

City Clerk - Governance						
Measure	2019	2020	2021	2022	2023	2024
Open Record Requests Received	190	208	260	255	231	275
Council packets/ agendas prepared	26	31	26	27	27	36
Ordinances Adopted	17	24	35	22	21	34
Resolutions Adopted	15	27	19	13	16	17

## 2026 Goals and Objectives

### City Clerk - Stewardship & Governance



- Implement a cloud-based document management and retention system.
- Modernize agenda and minutes automation for transparency.
- Publish searchable online ordinance and resolution library.
- Ensure ongoing compliance with Georgia Open Records Act requirements.



# Finance & Administration

**Mission Statement:** The mission of the Finance Department is to ensure the fiscal integrity of the City of Peachtree Corners by exercising due diligence and control over the City's assets and resources and providing timely and accurate reporting under the guidelines of Generally Accepted Accounting Principles (GAAP). Additionally, Finance will provide quality service and support to both our citizens and internal departments through the efficient and effective use of sound business principles and a dedication to excellent customer service.

**Function:** The Finance and Administration Department is responsible for all financial operations, contract administration, administrative and facility services and coordinating the annual audit. The divisions within the Finance and Administration Department are Accounting and Reporting, Revenue Administration, Purchasing, Contract Administration, and Human Resources.

**Positions:** 6 Full Time Employees

**FY2026 Adopted Budget:** \$1,190,000

**FY2025 Amended Budget:** \$1,008,000

**Change:** \$182,000

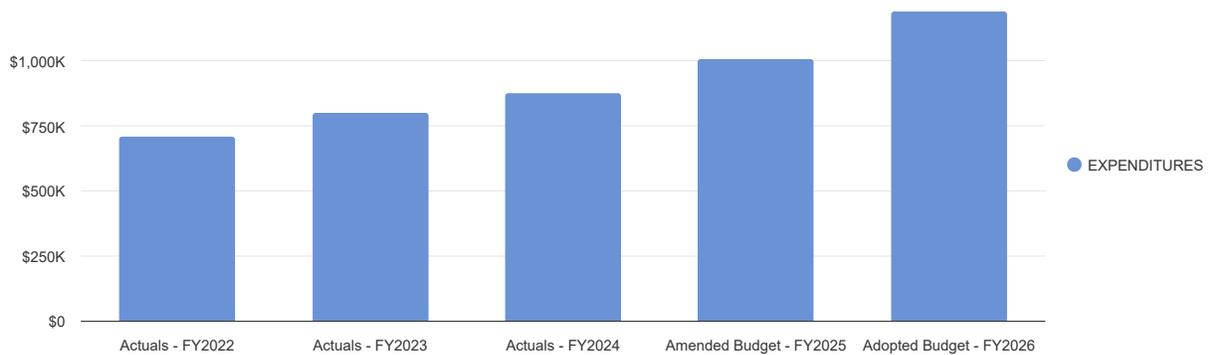
**Reason for Change:** Increase due to additional headcount for Human Resources Administration as well as cost-of-living adjustments.



# Operating Summary & Budget History

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)
<b>EXPENDITURES</b>							
REGULAR SALARIES	\$409,492	\$453,192	\$451,237	\$500,000	\$615,000	\$115,000	23%
OVERTIME	\$6,646	\$5,165	\$10,180	\$10,000	\$10,000	\$0	0%
GROUP INSURANCE	\$83,745	\$99,645	\$128,885	\$170,000	\$230,000	\$60,000	35%
FICA/MEDICARE	\$30,961	\$33,055	\$33,180	\$35,000	\$45,000	\$10,000	29%
RETIREMENT	\$69,189	\$76,923	\$73,605	\$85,000	\$105,000	\$20,000	24%
WORKERS' COMPENSATION	\$1,278	\$1,052	\$1,470	\$3,000	\$6,000	\$3,000	100%
OTHER EMPLOYEE BENEFITS	\$21,012	\$21,463	\$20,846	\$23,000	\$30,000	\$7,000	30%
PROFESSIONAL SERVICES	\$21,908	\$34,568	\$70,784	\$80,000	\$45,000	-\$35,000	-44%
CONTRACTUAL SERVICES/CH2M	-	-	\$111	-	-	\$0	-
AUDIT SERVICES	\$54,220	\$63,295	\$83,000	\$90,000	\$90,000	\$0	0%
TRAVEL EXPENSE	\$3,305	\$5,590	\$363	\$5,000	\$6,000	\$1,000	20%
DUES AND FEES	\$1,566	\$711	\$988	\$1,500	\$1,500	\$0	0%
EDUCATION & TRAINING	\$3,114	\$5,448	\$1,103	\$5,000	\$6,000	\$1,000	20%
OPERATING SUPPLIES	\$328	\$477	\$583	\$500	\$500	\$0	0%
<b>EXPENDITURES TOTAL</b>	<b>\$706,766</b>	<b>\$800,586</b>	<b>\$876,335</b>	<b>\$1,008,000</b>	<b>\$1,190,000</b>	<b>\$182,000</b>	<b>18%</b>

## Finance & Administration



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## 2025 Accomplishments

### Finance & Administration - Governance



- Completed the FY2024 audit process with a "clean" opinion and received GFOA's Certificate of Achievement (COA) for Excellence in Financial Reporting.
- Received GFOA's Distinguished Budget Presentation Award for our FY2025 Budget.
- Successfully completed the FY2025 occupation tax renewal process for approximately 3,500 accounts.

Finance - Governance						
Measure	2019	2020	2021	2022	2023	2024
Audit Findings	0	0	0	0	0	0
Bond rating	N/A	Aa1	Aa1	Aa1	Aa2	Aa2
Business Licenses Processed	2,563	2,804	2,474	2,546	2,774	2,826

## 2026 Goals and Objectives

### Finance & Administration - Stewardship & Governance



- Follow Generally Accepted Accounting Principles to create an accurate Annual Comprehensive Financial Report (ACFR).
- Complete the FY25 audit with zero findings and an unmodified opinion.
- Provide City Council with monthly financial reports that show budget versus actual data and explain any variances.
- Continue to participate in the GFOA's Certificate of Achievement and Distinguished Budget Presentation Award programs.
- Create training programs for city departments in the following areas: procurement, purchasing card usage, accounts payable processing, and human resources.
- Attract and retain a highly qualified workforce.
- Finalize the compensation and classification study. Create job descriptions for all city positions.
- Offer quality wellness opportunities for employees.



# Legal Services

**Mission Statement:** To provide timely and accurate professional services to the City Council, City Manager, staff and the City boards and commissions, involving all legal matters of municipal concern. The City Attorney serves at the pleasure and direction of the City Council.

**Function:** The Legal Services Department provides sound legal counsel to the City's elected officials, departments, agencies, and prosecutes violations of Civil Ordinances in Peachtree Corners Municipal Court. They also represent the City in litigation.

**Positions:** 2 Full Time Positions

**FY2026 Adopted Budget:** \$861,300

**FY2025 Amended Budget:** \$876,200

**Change:** (\$14,900)

**Reason for Change:** Lower outside counsel fees continue to be another result of the insourcing of the City Attorney's position.

## Operating Summary & Budget History

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change (FY26 - FY25)
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
<b>EXPENDITURES</b>							
REGULAR SALARIES	–	\$28,500	\$327,341	\$314,000	\$337,000	\$23,000	7%
GROUP INSURANCE	–	–	\$16,365	\$1,500	\$1,800	\$300	20%
FICA/MEDICARE	–	\$2,207	\$25,645	\$23,000	\$25,000	\$2,000	9%
RETIREMENT	–	\$4,595	\$59,665	\$50,000	\$57,000	\$7,000	14%
WORKERS' COMPENSATION	–	–	\$900	\$1,500	\$2,000	\$500	33%
OTHER EMPLOYEE BENEFITS	–	–	\$12,423	\$11,000	\$12,000	\$1,000	9%
PROFESSIONAL SERVICES	\$9,133	\$114,880	\$13,585	\$18,000	\$10,000	-\$8,000	-44%
ATTORNEY FEES/RILEY MCLENDON	\$298,543	\$218,020	\$108,516	\$31,000	\$10,000	-\$21,000	-68%
ATTORNEY FEES/OTHER	\$294,238	\$194,137	\$45,458	\$86,000	\$100,000	\$14,000	16%
ATTORNEY FEES/LITIGATION	\$490,684	\$281,453	\$210,476	\$288,000	\$250,000	-\$38,000	-13%
TRAVEL EXPENSE	–	–	\$5,197	\$11,000	\$15,000	\$4,000	36%
DUES AND FEES	\$14,169	\$14,315	\$17,815	\$2,500	\$1,000	-\$1,500	-60%

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)
EDUCATION & TRAINING	–	\$125	\$2,840	\$1,200	\$5,000	\$3,800	317%
OPERATING SUPPLIES	–	–	–	\$500	\$500	\$0	0%
COMPUTERS/SOFTWARE	–	–	–	\$37,000	\$35,000	-\$2,000	-5%
<b>EXPENDITURES TOTAL</b>	<b>\$1,106,767</b>	<b>\$858,233</b>	<b>\$846,227</b>	<b>\$876,200</b>	<b>\$861,300</b>	<b>-\$14,900</b>	<b>-2%</b>



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## 2025 Accomplishments

### Legal Services - Quality of Life, Stewardship, Innovation, Environment & Governance



- Strengthened citywide cyber resilience by overseeing a comprehensive third-party audit of the city's IT infrastructure, software, and cybersecurity policies.
- Enhanced public records transparency and responsiveness by implementing JustFOIA software and authoring updated policies and procedures under the Georgia Open Records Act.
- Advanced sustainable wildlife management by leading the city's first deer population study and issued legal guidance on federal, state, and local game management laws, resulting in a responsive, citywide deer management plan.



## 2026 Goals and Objectives

### Legal Services - Stewardship & Governance



- Conduct a comprehensive annual legal compliance audit of city operations, contracts, and policies to ensure and enhance citywide operational integrity.
- Implement a standardized and digitized contract management system to optimize contract lifecycle management across all departments.
- Provide elected officials, department heads, and staff with timely and strategic legal counsel on intergovernmental agreements and pending legislative and regulatory changes.
- Deliver annual ethics, transparency, and open government training tailored to elected officials, department heads, and staff.



# Technology



**Mission Statement:** The mission of the Technology Department is to provide excellent infrastructure, support and innovation in the delivery of information technology products and services to all stakeholders of Peachtree Corners.

**Function:** The Technology Department is responsible for overseeing the technology systems for the City, staying abreast of all technology trends, and overseeing data management and security. In addition, this department, under the supervision of the Deputy City Manager, provides strategic leadership of the City's economic development activities, offer innovative ideas to meet the changing needs of the business community, and advance the City's vision of a live, work, play, and learn community.

**Positions:** 2 Contracted Employees

**FY2026 Adopted Budget:** \$ 559,000

**FY2025 Amended Budget:** \$1,031,500

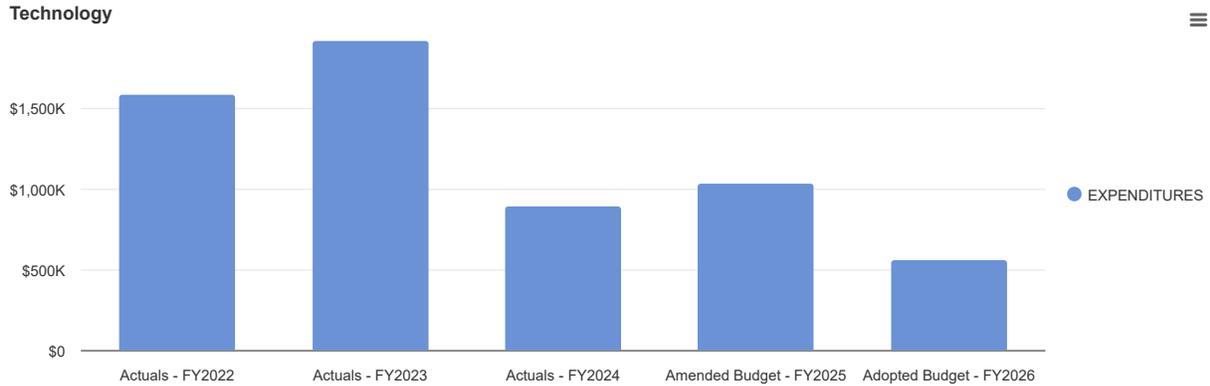
**Change:** (\$472,500)

**Reason for Change:** Due to a reorganization of department personnel, there are fewer full-time employees in this department.

## Operating Summary & Budget History

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change (FY26 - FY25)
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
<b>EXPENDITURES</b>							
REGULAR SALARIES	\$278,244	\$351,671	\$263,163	\$330,000	–	-\$330,000	-100%
GROUP INSURANCE	\$55,543	\$73,739	\$53,649	\$75,000	–	-\$75,000	-100%
FICA/MEDICARE	\$19,715	\$23,590	\$16,882	\$23,000	–	-\$23,000	-100%
RETIREMENT	\$46,965	\$59,688	\$42,909	\$60,500	–	-\$60,500	-100%
WORKERS' COMPENSATION	\$2,650	\$2,183	\$1,298	\$2,500	–	-\$2,500	-100%
OTHER EMPLOYEE BENEFITS	\$18,595	\$19,684	\$18,350	\$18,000	–	-\$18,000	-100%
PROFESSIONAL SERVICES	\$315,597	\$352,275	\$27,746	\$39,000	\$75,000	\$36,000	92%
TECHNICAL SERVICES	\$819,107	\$994,607	\$460,311	\$475,000	\$475,000	\$0	0%
TRAVEL EXPENSE	\$23,218	\$29,442	\$5,451	\$6,000	\$6,000	\$0	0%
DUES AND FEES	\$2,105	\$1,653	\$1,200	\$1,500	\$2,000	\$500	33%
EDUCATION & TRAINING	\$1,848	\$1,500	\$237	\$1,000	\$1,000	\$0	0%

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)
OTHER EQUIPMENT	-	\$10,469	-	-	-	\$0	-
<b>EXPENDITURES TOTAL</b>	<b>\$1,583,587</b>	<b>\$1,920,500</b>	<b>\$891,198</b>	<b>\$1,031,500</b>	<b>\$559,000</b>	<b>-\$472,500</b>	<b>-46%</b>



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## 2025 Accomplishments

### Technology - Environment



- Added endpoint detection and response systems (CrowdStrike, Cyber 2.0, VC3) to many devices in the City.
- Completed Innovation Center campus construction improvements.
- Installed and integrated new networking infrastructure to support both the Innovation Center buildings as well as the new Public Works building.

# 2026 Goals and Objectives

## Technology - Innovation & Environment



- Begin systematic replacement of City laptops that are more than 5 years old.
- Complete an IT infrastructure audit and risk assessment to gather a thorough inventory and documentation of all IT assets, configurations, and data flows, and to get recommendations for improvement to strengthen our IT environment and address any gaps.
- Determine long-term Chief Technology Officer strategy
- Full implementation of citywide ERP system



# Public Information (Communications)

**Mission Statement:** To consistently brand and promote the City of Peachtree Corners through multiple channels and events by using its many assets, inspirations, and potential, focusing on our history, our citizens, and our exciting vision of bold new directions for the future.

**Function:** The Public Information Division is responsible for helping other City departments and facilities identify which information and messages need to be conveyed to Peachtree Corners' diverse audiences and ensuring that this is done in the most effective manner possible.

**Positions:** 3 Full Time Employees

**FY2026 Adopted Budget:** \$1,136,000

**FY2025 Amended Budget:** \$1,172,000

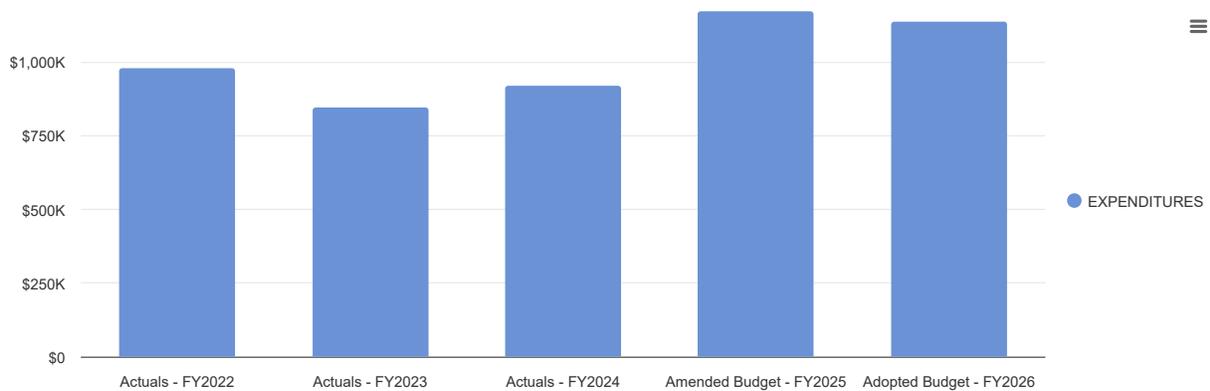
**Change:** (\$36,000)

**Reason for Change:** The Mayor and Council established a full-time Special Event Manager position in FY2025. The current budget allocates funding for this role for a full year. There is a reduction in Computer Equipment/Software expenses due to one-time costs related to the development of the City's new mobile app, which are included in the FY2025 budget.



# Operating Summary & Budget History

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)
<b>EXPENDITURES</b>							
REGULAR SALARIES	\$78,427	\$182,239	\$188,370	\$285,000	\$333,000	\$48,000	17%
GROUP INSURANCE	\$11,828	\$29,586	\$33,205	\$60,000	\$78,000	\$18,000	30%
FICA/MEDICARE	\$6,522	\$13,786	\$14,224	\$22,000	\$26,000	\$4,000	18%
RETIREMENT	\$13,248	\$30,677	\$31,250	\$50,000	\$57,000	\$7,000	14%
WORKERS' COMPENSATION	\$228	\$4,192	\$2,510	\$3,000	\$5,000	\$2,000	67%
OTHER EMPLOYEE BENEFITS	\$9,300	\$2,704	\$2,492	\$3,500	\$4,000	\$500	14%
PROFESSIONAL SERVICES	\$717,127	\$568,316	\$379,889	\$265,000	\$300,000	\$35,000	13%
CONTRACTUAL SERVICES/CH2M	\$142,845	-	-	-	-	\$0	-
ADVERTISING	-	\$14,500	\$263,769	\$291,000	\$250,000	-\$41,000	-14%
TRAVEL EXPENSE	-	-	\$2,716	\$5,000	\$5,000	\$0	0%
DUES AND FEES	-	\$225	\$225	-	\$500	\$500	-
EDUCATION & TRAINING	-	\$84	\$2,107	\$2,500	\$2,500	\$0	0%
COMPUTERS/SOFTWARE	-	-	-	\$185,000	\$75,000	-\$110,000	-59%
<b>EXPENDITURES TOTAL</b>	<b>\$979,526</b>	<b>\$846,308</b>	<b>\$920,757</b>	<b>\$1,172,000</b>	<b>\$1,136,000</b>	<b>-\$36,000</b>	<b>-3%</b>



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# 2025 Accomplishments

## Public Information - Quality of Life & Governance



- Social Media: Increased the number of followers on all platforms and moved posting from SproutSocial to ZenCity.
- City Mobile App: Developed a new city mobile app that includes news, events, contact info, places of interest, a service request module, social media, live video, and other enhancements.
- Visitor's Guide: Created a new Visitor's Guide Flipbook

Public Information - Quality of Life & Governance						
Measure	2019	2020	2021	2022	2023	2024
Total visits to website	239,280	210,544	251,704	178,037	136,790	148,147
Percentage of first-time visitors to the website	67.35%	63.30%	75.71%	83.00%	85.35%	61.35%
E-newsletter subscribers	5,306	6,369	6,784	6,900	7,031	7,108





## 2026 Goals and Objectives

### Public Information - Quality of Life & Governance



- Expand digital and video engagement platforms.
- Establish metrics for engagement and public sentiment tracking.
- Secure 2,000 downloads of new mobile app in the first 6 months after launch.
- Finalize the marketing program for Downtown Peachtree Corners by May 1, 2026.

The Communications Department will continue its efforts to expand its reach to the community via its website, social media sites, and e-newsletter subscriptions through the development of a new website, the addition of new social media tools, and additional marketing opportunities. We will look to expand personal relationships with members of the residential and business community.



# City Marshals Office



**Mission Statement:** The City of Peachtree Corners Marshal's Office, in partnership with the community, is committed to the concept of shared responsibility to identify and to solve community problems. Within the framework of the City Charter, our objective is to create a safe environment for both our citizens and visitors by promoting public safety, implementing state-of-the-art technology, and actively engaging the community to enhance the overall quality of life. We are entrusted to fulfill this mission with the utmost honor, integrity, and adherence to the highest ethical standards, thereby upholding public trust. Our dedication to service excellence is guided by our three fundamental principles: Community, Innovation, and Commitment.

**Function:** The City Marshal's Office was created to be a resource for filling gaps in services between the City's Code Enforcement Officers and those of the Gwinnett County Police Department (GCPD). GCPD however, will continue to serve as the first-line policing agency for the City of Peachtree Corners and will continue to lead all emergency response, dispatch, and 911 services. In the event of any emergency, residents should always dial 911. The City Marshal's Office will serve as a liaison with GCPD and function as a law enforcement "force multiplier" for the City by providing law enforcement services in underserved areas as identified by the City Council and/or City Manager as well as being an additional law enforcement resource for the community on specific issues as they arise.

**Positions:** 4 Full Time Positions

**FY2026 Adopted Budget:** \$872,500

**FY2025 Amended Budget:** \$1,429,510

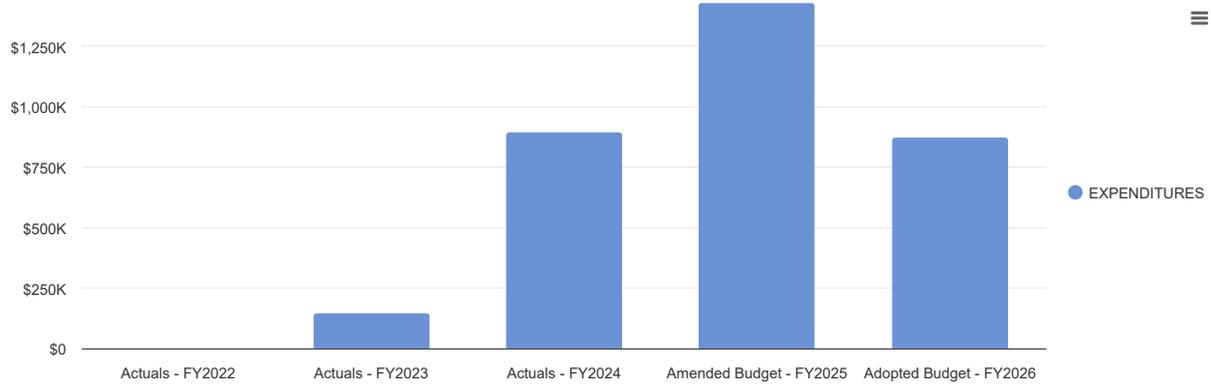
**Change:** (\$557,010)

**Reason for Change:** The FY2026 Adopted budget includes full-year funding for four (4) full-time positions, as well as cost-of-living adjustments, merit increases, and an increase in insurance premiums. Additionally, expenditures on computers, software, and small equipment will be lower for FY2026 as we shift from purchasing to maintenance, which incurs fewer expenses. The City also had to record a subscription-based IT asset (SBITA) in FY2025 for the use of the Axon Fusus platform, which allows the City Marshals to access live video feeds throughout the City.

# Operating Summary & Budget History

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change (FY26 - FY25)
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
<b>EXPENDITURES</b>							
REGULAR SALARIES	–	–	\$263,734	\$406,000	\$430,000	\$24,000	6%
GROUP INSURANCE	–	–	\$73,202	\$117,000	\$144,000	\$27,000	23%
FICA/MEDICARE	–	–	\$19,622	\$31,000	\$33,000	\$2,000	6%
RETIREMENT	–	–	\$44,386	\$69,000	\$75,000	\$6,000	9%
WORKERS' COMPENSATION	–	–	\$14,785	\$20,000	\$22,000	\$2,000	10%
OTHER EMPLOYEE BENEFITS	–	–	\$3,268	\$8,000	\$8,500	\$500	6%
PROFESSIONAL SERVICES	–	–	\$66,541	\$19,000	\$25,000	\$6,000	32%
TECHNICAL SERVICES	–	–	\$76	–	–	\$0	–
REPAIRS & MAINTENANCE	–	–	\$442	\$500	\$500	\$0	0%
VEHICLE MAINTENANCE	–	–	\$803	\$5,000	\$5,000	\$0	0%
TRAVEL EXPENSE	–	–	\$14,370	\$1,500	\$7,500	\$6,000	400%
DUES AND FEES	–	–	\$155	\$1,000	\$2,000	\$1,000	100%
EDUCATION & TRAINING	–	–	\$5,085	\$12,000	\$15,000	\$3,000	25%
OPERATING SUPPLIES	–	–	\$3,727	\$13,000	\$10,000	-\$3,000	-23%
GASOLINE	–	–	\$5,670	\$12,000	\$15,000	\$3,000	25%
SMALL EQUIPMENT	–	–	\$87,910	\$24,000	\$15,000	-\$9,000	-37%
HOSPITALITY SUPPLIES	–	–	–	\$5,500	\$5,000	-\$500	-9%
UNIFORMS/SUPPLIES	–	–	\$32,793	\$6,000	\$10,000	\$4,000	67%
VEHICLES	–	\$143,602	\$149,389	\$11,000	–	-\$11,000	-100%
COMPUTERS/SOFTWARE	–	–	\$110,449	\$191,000	\$50,000	-\$141,000	-74%
INTANGIBLE ASSETS	–	–	–	\$427,010	–	-\$427,010	-100%
PRINCIPAL - SBITA	–	–	–	\$50,000	–	-\$50,000	-100%
<b>EXPENDITURES TOTAL</b>	<b>–</b>	<b>\$143,602</b>	<b>\$896,408</b>	<b>\$1,429,510</b>	<b>\$872,500</b>	<b>-\$557,010</b>	<b>-39%</b>





Data Updated: Dec 16, 2025, 4:51 AM



## 2025 Accomplishments

### City Marshals - Quality of Life, Innovation, Environmental & Governance



- Successfully started the Peachtree Corners Ambassador program to provide security at the City's Town Center
- Updated some court procedures. Additional work is needed in conjunction with the Court Director, staff and governmental agencies.
- The Marshals Office, along with Code Enforcement, has recovered over \$170,000 in business license fees (excluding court fees) from non-compliant businesses this year.
- The Marshal's Office has participated in numerous events, including The Curiosity Lab Criterium, Peachtree Corners Farmers Market, Howl on the Green, and the Peachtree Corners Festival, and the Peachtree Corners concert series.
- Completed the Video Integration Center, which is used for collecting and analyzing real-time crime data

## 2026 Goals and Objectives

### City Marshals - Quality of Life, Innovation, Environmental & Governance



- Continuing to identify quality of life crime trends and, as such, be purposeful in mitigating these issues correspondingly
- Continue to build trust with our underserved population by participating in community outreach events
- Uphold our mission to serve as Ambassadors as it relates to promoting innovative public safety technological solutions that are offered through strong partnerships established through Curiosity Lab
- Continue to improve the effectiveness of our City's Municipal Court
- Continue the efforts to bring businesses into compliance by ensuring they have a current business license
- Explore the potential of launching a Marshals Reserve Program



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# Public Works

**Mission Statement:** To provide high quality and responsive service to the residents and business owners of Peachtree Corners with regard to management, development, safety, and maintenance of the City's roadways, walkways, and trail systems.

**Function:** Public Works manages, develops and maintains the City's roadways, walkways, and trail systems. The Public Works Department is committed to providing high quality and responsive service to the residents and business owners of Peachtree Corners. The On Call and Maintenance staff strives to respond to citizen and community requests in a professional manner. They address issues and concerns such as repairing damaged curbs, gutters, catch basins, sidewalks, roadway paving, maintaining traffic signs, and maintaining rights of-way by mowing grass and removing trash and debris. The City also works closely with the Georgia Department of Transportation, the Atlanta Regional Commission, and Gwinnett County Public Works Transportation Division to assure that roads within Peachtree Corners are maintained and improved.

Public Works manages SPLOST funded projects such as street resurfacing, capital improvement projects, and other public infrastructure projects in the city's comprehensive plan and maintain compliance with Federal and State regulations for municipal associations.

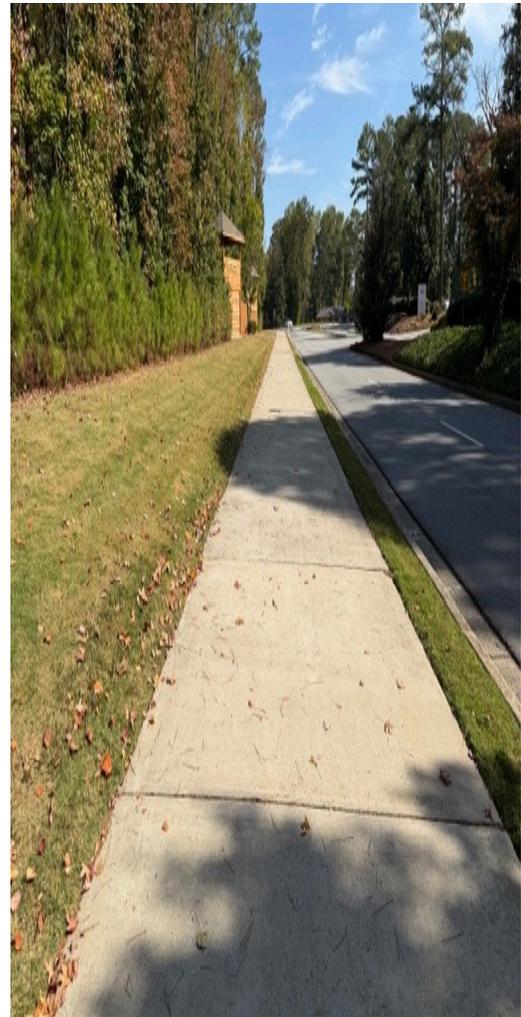
**Positions:** 4 Full Time Employees and 12.5 Contracted Positions

**FY2026 Adopted Budget:** \$1,974,000

**FY2025 Amended Budget:** \$1,834,750

**Change:** \$139,250

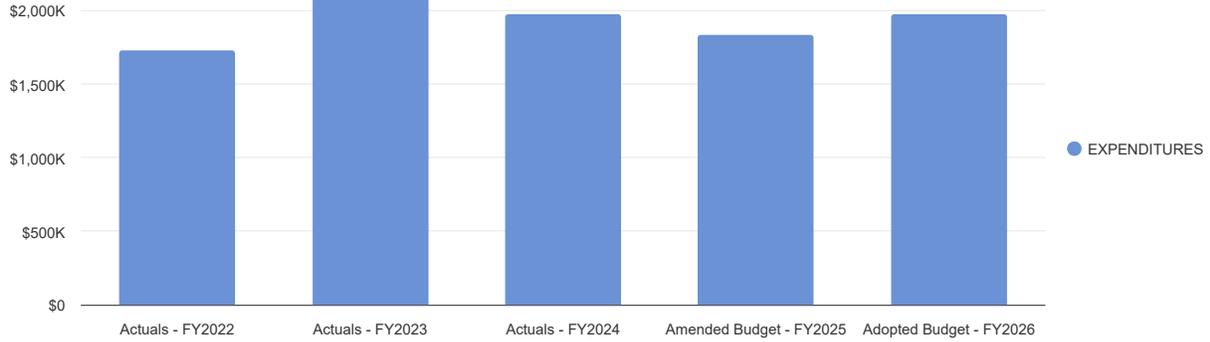
**Reason for Change:** The FY2026 Adopted Budget included additional funding in professional services related to the many new projects undertaken.



# Operating Summary & Budget History

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
<b>EXPENDITURES</b>							
REGULAR SALARIES	\$233,579	\$453,440	\$467,111	\$482,000	\$512,000	\$30,000	6%
GROUP INSURANCE	\$57,749	\$99,708	\$111,382	\$120,000	\$150,000	\$30,000	25%
FICA/MEDICARE	\$16,064	\$32,592	\$33,651	\$37,000	\$40,000	\$3,000	8%
RETIREMENT	\$39,441	\$76,198	\$78,147	\$83,000	\$87,500	\$4,500	5%
WORKERS' COMPENSATION	\$5,196	\$12,194	\$6,489	\$10,000	\$11,000	\$1,000	10%
OTHER EMPLOYEE BENEFITS	\$11,496	\$15,058	\$15,094	\$15,000	\$18,000	\$3,000	20%
PROFESSIONAL SERVICES	\$167,128	\$282,678	\$268,366	\$121,000	\$150,000	\$29,000	24%
CONTRACTUAL SERVICES/CH2M	\$351,670	–	–	–	–	\$0	–
CONTRACTUAL SERVICES/OPTECH	\$731,975	\$742,039	\$759,754	\$770,000	\$800,000	\$30,000	4%
REPAIRS & MAINTENANCE	–	–	\$15,647	\$2,500	\$15,000	\$12,500	500%
VEHICLE MAINTENANCE	–	\$116	\$20	\$500	\$500	\$0	0%
TRAVEL EXPENSE	\$674	\$15,488	\$12,346	\$8,000	\$10,000	\$2,000	25%
DUES AND FEES	\$1,624	\$6,590	\$6,795	\$9,500	\$7,000	-\$2,500	-26%
EDUCATION & TRAINING	\$1,236	\$6,812	\$2,268	\$1,500	\$6,000	\$4,500	300%
OPERATING SUPPLIES	\$388	\$1,617	\$10,453	\$7,750	\$5,000	-\$2,750	-35%
ROAD MAINTENANCE	\$101,048	\$167,583	\$137,331	\$50,000	\$100,000	\$50,000	100%
SIGNS/BEAUTIFICATION	\$8,437	\$20,052	\$36,505	\$45,000	\$50,000	\$5,000	11%
GASOLINE	–	\$865	\$4,102	\$2,000	\$2,000	\$0	0%
ROADWAYS AND WALKWAYS	–	\$127,726	–	–	–	\$0	–
VEHICLES	–	\$40,692	\$275	\$70,000	–	-\$70,000	-100%
OTHER EQUIPMENT	–	–	\$11,596	–	\$10,000	\$10,000	–
<b>EXPENDITURES TOTAL</b>	<b>\$1,727,704</b>	<b>\$2,101,449</b>	<b>\$1,977,332</b>	<b>\$1,834,750</b>	<b>\$1,974,000</b>	<b>\$139,250</b>	<b>8%</b>

Public Works



Data Updated: Dec 16, 2025, 4:51 AM

## 2025 Accomplishments

### Public Works - Quality of Life, Innovation, & Environmental



- Resurfaced 14.85 lane miles (126,630 square yards) of city streets
- Added or replaced over 11,000 feet of pedestrian sidewalks
- Installed cutting edge traffic and pedestrian infrastructure along Peachtree Parkway
- Installed green infrastructure bioswales at Curiosity Corner and Lauren Sawyer Park

### Public Works - Quality of Life, Innovation, & Environmental

Measure	2019	2020	2021	2022	2023	2024
Work Orders Completed	1,630	2,036	2,107	1,928	1,887	1,611
Land Development Inspections	514	554	441	706	644	640
Stormwater Structures Inspected	602	790	603	557	708	695

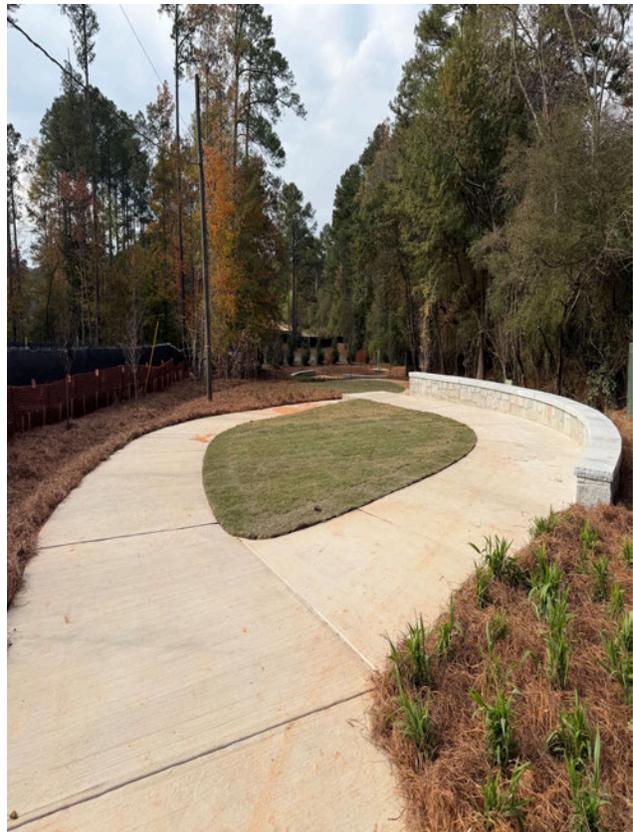


## 2026 Goals and Objectives

### Public Works - Quality of Life, Innovation, & Environmental



- Ensure that all Public Works employees have a healthy, safe and secure workplace while providing a high level of Customer Service and Satisfaction
- Implement a comprehensive Capital Improvement Program focused on safety, mobility, resilience and enhancing the quality of life for all residents
- Secure and maintain exceptionally qualified and well-trained staff to deliver the objectives
- Develop proactive asset and infrastructure management through GIS and predictive maintenance technology
- Integrate smart infrastructure such as connected sensors, adaptive programming and CV2X systems.
- Adopt green infrastructure standards and expand stormwater resilience projects



# Recreational Facilities & Special Events

**Function:** The Recreational Facilities and Special Events department includes accounting for all City of Peachtree Corners events. The City has an active social calendar to interact with all members of the community, from our youngest to our most senior citizens. Our major events include our vibrant concert series, featuring a variety of music that appeals to all, Flicks on the Green, Midsummer Kids Festival, the Peachtree Corners Festival, the Decathlon, and the Holiday Glow event. This department also accounts for the improvements and maintenance costs for the City's Town Green, which includes an outdoor fitness park, open-air pavilion, cafe tables, fire pit, concert stage, open lawn, splash pad, dog park, the Bone Bar, two playgrounds, and a 2,500 square-foot veteran's monument that features seven sculptures.

**FY2026 Adopted Budget:** \$1,475,000

**FY2025 Amended Budget:** \$2,173,250

**Change:** (\$698,250)

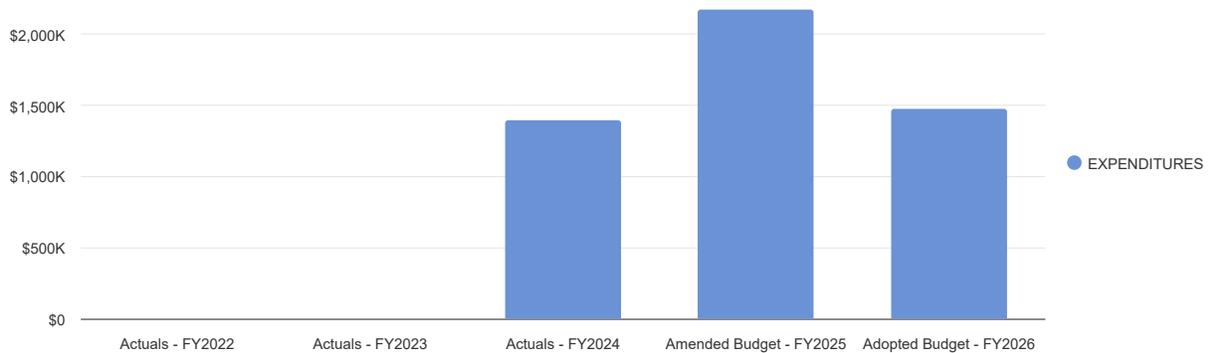
**Reason for Change:** The decrease in the FY2026 budget is related to the completion of many projects and renovations around the Town Green area in FY2025.



# Operating Summary & Budget History

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change (FY26 - FY25)
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
<b>EXPENDITURES</b>							
REGULAR SALARIES	-	-	-	\$33,000	\$25,000	-\$8,000	-24%
FICA/MEDICARE	-	-	-	\$2,500	\$2,000	-\$500	-20%
PROFESSIONAL SERVICES	-	-	\$5,400	\$250	\$5,000	\$4,750	1,900%
TECHNICAL SERVICES	-	-	\$4,660	\$4,500	\$4,000	-\$500	-11%
REPAIRS & MAINTENANCE	-	-	\$588,209	\$700,000	\$500,000	-\$200,000	-29%
BLANK	-	-	\$86,858	\$51,000	\$80,000	\$29,000	57%
OPERATING SUPPLIES	-	-	-	\$2,500	\$5,000	\$2,500	100%
WATER/SEWAGE	-	-	\$62,247	\$7,000	\$26,000	\$19,000	271%
NATURAL GAS	-	-	\$2,761	\$7,500	\$3,000	-\$4,500	-60%
SPECIAL EVENTS	-	-	\$643,319	\$595,000	\$600,000	\$5,000	1%
SITE IMPROVEMENTS	-	-	-	\$770,000	\$225,000	-\$545,000	-71%
<b>EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,393,455</b>	<b>\$2,173,250</b>	<b>\$1,475,000</b>	<b>-\$698,250</b>	<b>-32%</b>

## Recreational Facilities/Special Events



Data Updated: Dec 16, 2025, 4:51 AM



# 2025 Accomplishments

## Recreational Facilities & Special Events - Quality of Life & Governance



- Expanded Community Events – Successfully launched Arbor Day Plant Sale & Swap, Live Karaoke, Rescue Dog Games, and Game Day & Market
- Sponsorship Program Launch – Successfully launched the PTC Event Sponsorship Program in 2025 and worked with 16 sponsors.
- Increased Public Activity at Town Green – Over the past year, Town green visits have increased 25% from 200,000 per year to 250,000 per year.
- Completed multiple additions and revisions including, the Bone Bar, additional obstacles at Ft. Pain, large storage area next to Ft. Pain, extended the green room and reconfigured the stairs at the Town Green Stage.

Recreational Facilities & Special Events - Quality of Life & Governance						
Measure	2019	2020	2021	2022	2023	2024
Large Events	0	0	0	0	0	9
Moderate Events	0	0	0	0	0	10
Small Events	0	0	0	0	0	63
Overall Attendance	0	0	0	0	0	30,000
Number of Sponsors	0	0	0	0	0	0





## 2026 Goals and Objectives

### Recreational Facilities & Special Events - Quality of Life & Governance



- Create new signature community events that reflect Peachtree Corners' identity
- Increase base sponsorship sales by 10% (Not including stage)
- Increase the number of API included events on the Community Calendar by a minimum of 3 partners
- Install workout equipment along Town Center stream area
- Develop concept plan for renovation of VIP section and adjacent areas at Town Center
- Complete ASHRAE walking trail near Technology Parkway



# Community Development

**Mission Statement:** In support of the City’s mission, the Department provides superior municipal services to our customers, using sustainable planning and development practices to improve the quality of life for our residents and the community.

To work with residents, developers, the City Council, as well as the Planning Commission, Zoning Board of Appeals, the Downtown Development Authority to carry out long-range city planning initiatives, land development, building construction and code compliance. To oversee the Comprehensive Planning process along with the other city-wide and area-specific planning projects.

**Function:** The Community Development Department is responsible for working with the citizens of Peachtree Corners, Boards and Commissions, the development community and the elected officials while managing current and long-range planning, land development, building construction, and code compliance.

**Positions:** 2 Full Time Employees and 9 Contracted Positions

**FY2026 Adopted Budget:** \$2,448,000

**FY2025 Amended Budget:** \$2,064,600

**Change:** \$383,400

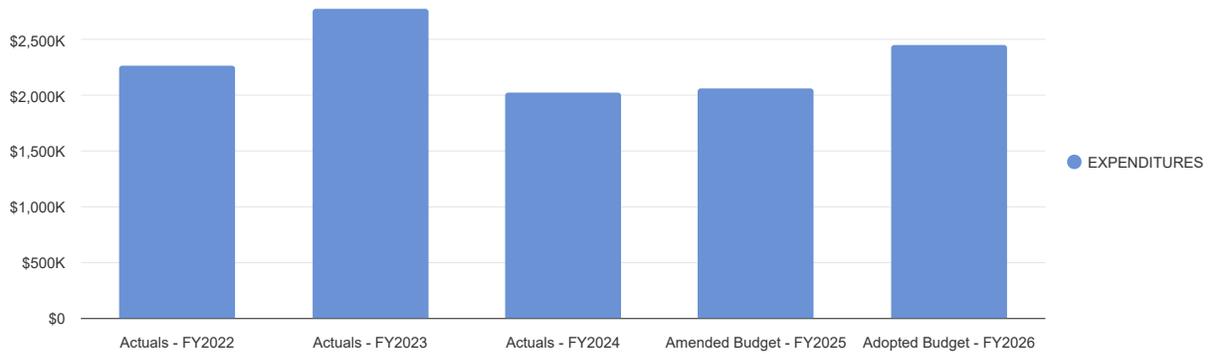
**Reason for Change:** FY2026 includes funding for professional services related to the zoning plan rewrite as well as additional contracted services costs.

## Operating Summary & Budget History

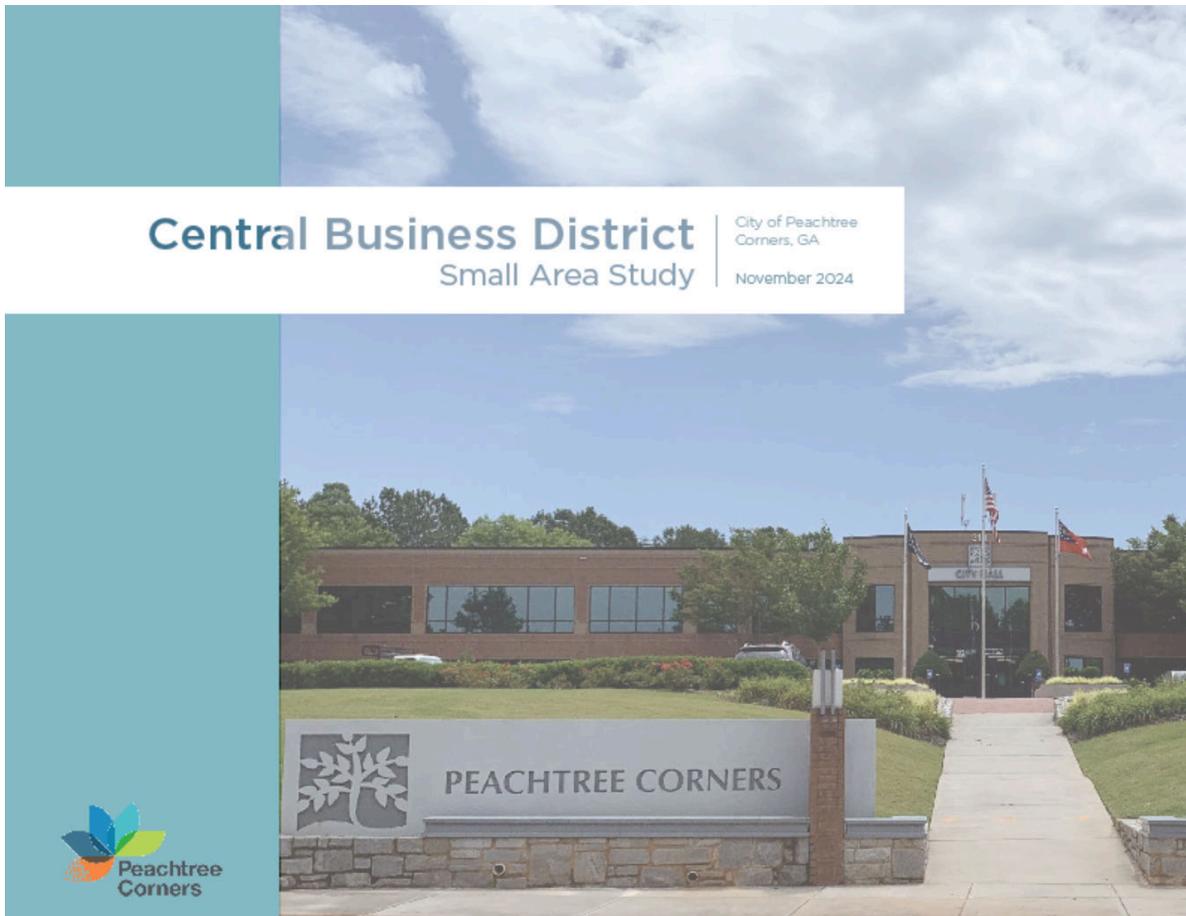
	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change (FY26 - FY25)
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
<b>EXPENDITURES</b>							
REGULAR SALARIES	\$180,145	\$297,588	\$324,300	\$303,000	\$317,000	\$14,000	5%
GROUP INSURANCE	\$18,430	\$42,005	\$36,171	\$65,000	\$87,000	\$22,000	34%
FICA/MEDICARE	\$11,865	\$20,525	\$22,473	\$23,000	\$25,000	\$2,000	9%
RETIREMENT	\$30,209	\$50,321	\$41,956	\$51,000	\$54,000	\$3,000	6%
WORKERS' COMPENSATION	\$5,302	\$14,059	\$8,294	\$15,000	\$15,000	\$0	0%
OTHER EMPLOYEE BENEFITS	\$9,659	\$11,759	\$10,916	\$12,000	\$13,000	\$1,000	8%
PROFESSIONAL SERVICES	\$246,624	\$494,599	\$124,215	\$65,000	\$300,000	\$235,000	362%
CONTRACTUAL SERVICES/CH2M	\$1,351,588	\$1,329,232	\$1,457,521	\$1,523,100	\$1,615,000	\$91,900	6%
TOWN GREEN	\$410,896	\$514,090	\$0	-	-	\$0	-

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)
TRAVEL EXPENSE	\$11	–	–	\$2,500	\$15,000	\$12,500	500%
DUES AND FEES	\$517	\$517	\$533	\$1,500	\$1,000	-\$500	-33%
EDUCATION & TRAINING	\$400	\$1,266	–	\$3,000	\$5,000	\$2,000	67%
HOSPITALITY SUPPLIES	–	–	\$893	\$500	\$1,000	\$500	100%
<b>EXPENDITURES TOTAL</b>	<b>\$2,265,648</b>	<b>\$2,775,963</b>	<b>\$2,027,273</b>	<b>\$2,064,600</b>	<b>\$2,448,000</b>	<b>\$383,400</b>	<b>19%</b>

Community Development



Data Updated: Dec 16, 2025, 4:51 AM



## 2025 Accomplishments

Community Development - Quality of Life,  
Environment & Governance



- Updated Community Development Web Page to include Current Land Use Cases, as well as, archived land use cases, and frequently asked questions.
- Developed a Small Area Plan for the Central Business District
- Revised and updated Community Development Department forms and applications
- Created new public hearing signage and simplified the public hearing requirements for applicants of land use petitions
- Assisted with hosting Arbor Day celebration
- Streamlined processes for submitting land use applications, zoning certification requests, variances, etc.

### Community Development - Quality of Life, Environment & Governance

Measure	2019	2020	2021	2022	2023	2024
Public Hearings - City Council, Planning Commission, and Zoning Board of Appeals	23	27	32	29	39	38
Zoning Certifications	N/A	N/A	N/A	N/A	26	31
Building Permits Issued	1,395	1,181	1,267	1,264	1,151	1,191
Building Inspections Completed	6,397	5,758	5,328	5,779	6,344	6,261
Code Enforcement Violations	3,108	1,748	1,404	1,131	811	1,135

## 2026 Goals and Objectives

Community Development - Quality of Life,  
Environment & Governance



- Modernize zoning and development codes to reflect smart growth and mixed-use design
- Enhance code enforcement with technology-enabled responsiveness
- Encourage adaptive reuse and infill development for housing diversity
- Promote sustainable construction and low-impact design
- Modernize department processes and client facing communications to promote transparency and efficiency of process

# City of Peachtree Corners 2040 Comprehensive Plan

September 2018



# Economic Development

**Mission:** To build relationships and support companies of all sizes and to foster and maintain a favorable economic climate through proactive business retention and expansion efforts. To promote forward-thinking technology and infrastructure and be recognized as a desirable destination that encourages entrepreneurs and business leaders to stay in the community, create jobs, strengthen neighborhoods, and bolster the local economy.

**Function:** The Economic Development Department is available to assist anyone operating a business in Peachtree Corners or interested in investing in the City of Peachtree Corners.

**Positions:** 4 Full Time Positions

**FY2026 Adopted Budget:** \$2,047,000

**FY2025 Adopted Budget:** \$2,021,000

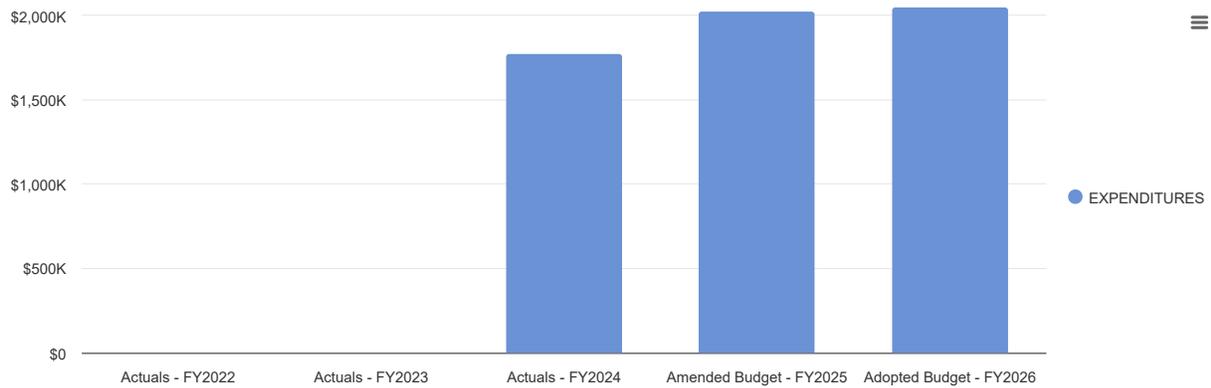
**Change:** \$26,000

**Reason for Change:** FY2026 increases related to cost-of-living adjustments, merit increases, and increases in group insurance.



# Operating Summary & Budget History

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change (FY26 - FY25)
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
<b>EXPENDITURES</b>							
REGULAR SALARIES	-	-	\$360,003	\$450,000	\$520,000	\$70,000	16%
GROUP INSURANCE	-	-	\$81,112	\$118,000	\$155,000	\$37,000	31%
FICA/MEDICARE	-	-	\$24,462	\$35,000	\$43,000	\$8,000	23%
RETIREMENT	-	-	\$59,824	\$75,000	\$93,000	\$18,000	24%
WORKERS' COMPENSATION	-	-	\$1,520	\$5,000	\$6,000	\$1,000	20%
OTHER EMPLOYEE BENEFITS	-	-	\$12,722	\$19,000	\$15,000	-\$4,000	-21%
PROFESSIONAL SERVICES	-	-	\$452,425	\$425,000	\$400,000	-\$25,000	-6%
TRAVEL EXPENSE	-	-	\$143,840	\$141,000	\$150,000	\$9,000	6%
DUES AND FEES	-	-	\$5,147	\$7,000	\$5,000	-\$2,000	-29%
EDUCATION & TRAINING	-	-	\$7,598	\$5,000	\$5,000	\$0	0%
OPERATING SUPPLIES	-	-	\$352	\$1,000	\$1,000	\$0	0%
HOSPITALITY SUPPLIES	-	-	\$11,924	\$15,000	\$10,000	-\$5,000	-33%
ECONOMIC DEVELOPMENT	-	-	\$112,200	\$225,000	\$144,000	-\$81,000	-36%
TRANSFER OUT TO CURIOSITY LAB	-	-	\$500,000	\$500,000	\$500,000	\$0	0%
<b>EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,773,129</b>	<b>\$2,021,000</b>	<b>\$2,047,000</b>	<b>\$26,000</b>	<b>1%</b>



Data Updated: Dec 16, 2025, 4:51 AM

## 2025 Accomplishments

### Economic Development - Quality of Life & Innovation



- Performed and documented 34 Business Retention and Expansion (BRE) visits
- Hosted several foreign business delegations, led a trade mission to Czech Republic and facilitated the landing of the Czech Business Incubator Atlanta
- Helped to maintain level of activity and development of Curiosity Lab during the transition between Executive directors (onboarding, tours, delegations, deployments)
- Signed MOUs with prominent Japanese businesses (MUFG and ATR)
- Maintain regular communication with CRE brokers to garner intelligence
- Participated in over 15 networking events with EcDev partners (Council for Quality Growth, Partnership Gwinnett, Georgia EcDev, SWGCC, PCBA)
- Led all aspects of the renaming process of Technology Parkway South to Innovation Drive
- Enhanced marketing efforts with advertising and editorial placement in multiple publications

Economic Development - Quality of Life & Innovation						
Measure	2019	2020	2021	2022	2023	2024
Business newsletters published per year	N/A	N/A	N/A	N/A	9	12
Business Retention & Expansion visits	N/A	N/A	N/A	N/A	100	38
Broker/Real Estate Meetings	N/A	N/A	N/A	N/A	2	2
Events (food truck, new amenity, etc.)	N/A	N/A	N/A	N/A	1	3
Economic development trade delegations	N/A	N/A	N/A	N/A	2	3
Local economic development organization meetings attended	N/A	N/A	N/A	N/A	10	9
Hours of EcDev conference, workshops, continuing education	N/A	N/A	N/A	N/A	144	125

## 2026 Goals and Objectives

### Economic Development - Quality of Life & Innovation



- Improve Business License collection rate by sharing intel and tracking multiple data sources with Code Enforcement, Com Dev and Finance
- Conceive, launch and maintain a dedicated online presence for EcDev efforts (Website/Linkedin page).
- Reach at least 100 company Business Retention & Expansion visits and leverage metrics in EDC Forge
- Help complete "Nature Walk" in front of ASHRAE to enhance Technology Park
- Establish a lunch/roundtable with the City's top employers and two CRE brokers lunches
- Elaborate a plan for branding and activation of Downtown PTC
- Maintain regular and productive touchpoints with EcDev partners and stakeholders.
- Oversee the creation of an EcDev focused video for recruitment efforts





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# Departmental Budget Detail

## Departmental Budget Detail

### Administrative Services

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)
<b>Departmental Budget Detail</b>							
ADMINISTRATIVE SERVICES							
CITY COUNCIL							
REGULAR SALARIES	\$57,219	\$57,219	\$57,000	\$57,250	\$67,500	\$10,250	18%
FICA/MEDICARE	\$4,377	\$4,377	\$4,361	\$4,400	\$5,200	\$800	18%
WORKERS' COMPENSATION	\$492	\$12	\$182	\$200	\$200	\$0	0%
EDUCATION & TRAINING	\$19,894	\$30,036	\$31,526	\$25,000	\$25,000	\$0	0%
OTHER SUPPLIES	\$3,296	\$2,254	\$1,666	\$5,000	\$5,000	\$0	0%
HOSPITALITY SUPPLIES	\$120	\$300	\$412	\$1,000	\$1,000	\$0	0%
<b>CITY COUNCIL TOTAL</b>	<b>\$85,398</b>	<b>\$94,199</b>	<b>\$95,146</b>	<b>\$92,850</b>	<b>\$103,900</b>	<b>\$11,050</b>	<b>12%</b>
CITY CLERK							
REGULAR SALARIES	\$228,423	\$223,876	\$196,030	\$150,000	\$180,000	\$30,000	20%
GROUP INSURANCE	\$48,428	\$53,354	\$42,031	\$31,000	\$35,000	\$4,000	13%
FICA/MEDICARE	\$17,340	\$17,218	\$15,357	\$11,500	\$14,000	\$2,500	22%
RETIREMENT	\$35,795	\$37,877	\$30,305	\$25,500	\$31,000	\$5,500	22%
WORKERS' COMPENSATION	\$331	\$1,345	\$616	\$1,300	\$1,500	\$200	15%
OTHER EMPLOYEE BENEFITS	\$10,995	\$11,439	\$10,934	\$11,000	\$12,000	\$1,000	9%
ELECTION SERVICES	\$50,683	\$3,250	\$35,718	\$5,000	\$80,000	\$75,000	1,500%
ADVERTISING	\$3,748	\$1,714	\$4,969	\$3,000	\$3,000	\$0	0%
TRAVEL EXPENSE	\$363	\$11,029	\$127	\$5,000	\$5,000	\$0	0%
DUES AND FEES	\$760	\$400	\$750	\$1,000	\$1,000	\$0	0%
EDUCATION & TRAINING	\$397	\$1,195	\$57	\$2,000	\$2,000	\$0	0%

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change (FY26 - FY25)
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
OPERATING SUPPLIES	\$2,176	\$3,914	\$3,896	\$3,000	\$3,000	\$0	0%
<b>CITY CLERK TOTAL</b>	<b>\$399,438</b>	<b>\$366,611</b>	<b>\$340,791</b>	<b>\$249,300</b>	<b>\$367,500</b>	<b>\$118,200</b>	<b>47%</b>
CITY MANAGER							
REGULAR SALARIES	\$322,054	\$519,221	\$357,015	\$315,000	\$685,000	\$370,000	117%
GROUP INSURANCE	\$43,101	\$82,880	\$69,777	\$70,000	\$145,000	\$75,000	107%
FICA/MEDICARE	\$20,228	\$30,189	\$20,972	\$18,000	\$50,000	\$32,000	178%
RETIREMENT	\$84,596	\$112,836	\$85,765	\$80,000	\$160,000	\$80,000	100%
WORKERS' COMPENSATION	\$1,728	\$3,043	\$1,544	\$5,000	\$10,000	\$5,000	100%
OTHER EMPLOYEE BENEFITS	\$28,804	\$33,171	\$26,815	\$28,000	\$40,000	\$12,000	43%
PROFESSIONAL SERVICES	\$460,005	\$483,344	\$417,789	\$400,000	\$400,000	\$0	0%
TRAVEL EXPENSE	\$52,290	\$81,835	\$1,801	\$5,000	\$6,000	\$1,000	20%
DUES AND FEES	\$3,682	\$4,537	\$7,151	\$10,000	\$10,000	\$0	0%
EDUCATION & TRAINING	\$675	\$4,121	\$2,052	\$5,000	\$2,500	-\$2,500	-50%
OPERATING SUPPLIES	\$5,892	\$5,639	\$6,897	\$6,000	\$6,000	\$0	0%
HOSPITALITY SUPPLIES	\$4,243	\$2,119	\$595	\$2,500	\$2,300	-\$200	-8%
<b>CITY MANAGER TOTAL</b>	<b>\$1,027,298</b>	<b>\$1,362,935</b>	<b>\$998,173</b>	<b>\$944,500</b>	<b>\$1,516,800</b>	<b>\$572,300</b>	<b>61%</b>
FINANCE							
REGULAR SALARIES	\$409,492	\$453,192	\$451,237	\$500,000	\$615,000	\$115,000	23%
OVERTIME	\$6,646	\$5,165	\$10,180	\$10,000	\$10,000	\$0	0%
GROUP INSURANCE	\$83,745	\$99,645	\$128,885	\$170,000	\$230,000	\$60,000	35%
FICA/MEDICARE	\$30,961	\$33,055	\$33,180	\$35,000	\$45,000	\$10,000	29%
RETIREMENT	\$69,189	\$76,923	\$73,605	\$85,000	\$105,000	\$20,000	24%
WORKERS' COMPENSATION	\$1,278	\$1,052	\$1,470	\$3,000	\$6,000	\$3,000	100%
OTHER EMPLOYEE BENEFITS	\$21,012	\$21,463	\$20,846	\$23,000	\$30,000	\$7,000	30%
PROFESSIONAL SERVICES	\$21,908	\$34,568	\$70,784	\$80,000	\$45,000	-\$35,000	-44%
CONTRACTUAL SERVICES/CH2M	-	-	\$111	-	-	\$0	-
AUDIT SERVICES	\$54,220	\$63,295	\$83,000	\$90,000	\$90,000	\$0	0%
TRAVEL EXPENSE	\$3,305	\$5,590	\$363	\$5,000	\$6,000	\$1,000	20%
DUES AND FEES	\$1,566	\$711	\$988	\$1,500	\$1,500	\$0	0%
EDUCATION & TRAINING	\$3,114	\$5,448	\$1,103	\$5,000	\$6,000	\$1,000	20%
OPERATING SUPPLIES	\$328	\$477	\$583	\$500	\$500	\$0	0%

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change (FY26 - FY25)
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
<b>FINANCE TOTAL</b>	<b>\$706,766</b>	<b>\$800,586</b>	<b>\$876,335</b>	<b>\$1,008,000</b>	<b>\$1,190,000</b>	<b>\$182,000</b>	<b>18%</b>
LEGAL SERVICES							
REGULAR SALARIES	–	\$28,500	\$327,341	\$314,000	\$337,000	\$23,000	7%
GROUP INSURANCE	–	–	\$16,365	\$1,500	\$1,800	\$300	20%
FICA/MEDICARE	–	\$2,207	\$25,645	\$23,000	\$25,000	\$2,000	9%
RETIREMENT	–	\$4,595	\$59,665	\$50,000	\$57,000	\$7,000	14%
WORKERS' COMPENSATION	–	–	\$900	\$1,500	\$2,000	\$500	33%
OTHER EMPLOYEE BENEFITS	–	–	\$12,423	\$11,000	\$12,000	\$1,000	9%
PROFESSIONAL SERVICES	\$9,133	\$114,880	\$13,585	\$18,000	\$10,000	-\$8,000	-44%
ATTORNEY FEES/RILEY MCLENDON	\$298,543	\$218,020	\$108,516	\$31,000	\$10,000	-\$21,000	-68%
ATTORNEY FEES/OTHER	\$294,238	\$194,137	\$45,458	\$86,000	\$100,000	\$14,000	16%
ATTORNEY FEES/LITIGATION	\$490,684	\$281,453	\$210,476	\$288,000	\$250,000	-\$38,000	-13%
TRAVEL EXPENSE	–	–	\$5,197	\$11,000	\$15,000	\$4,000	36%
DUES AND FEES	\$14,169	\$14,315	\$17,815	\$2,500	\$1,000	-\$1,500	-60%
EDUCATION & TRAINING	–	\$125	\$2,840	\$1,200	\$5,000	\$3,800	317%
OPERATING SUPPLIES	–	–	–	\$500	\$500	\$0	0%
COMPUTERS/SOFTWARE	–	–	–	\$37,000	\$35,000	-\$2,000	-5%
<b>LEGAL SERVICES TOTAL</b>	<b>\$1,106,767</b>	<b>\$858,233</b>	<b>\$846,227</b>	<b>\$876,200</b>	<b>\$861,300</b>	<b>-\$14,900</b>	<b>-2%</b>
TECHNOLOGY							
REGULAR SALARIES	\$278,244	\$351,671	\$263,163	\$330,000	–	-\$330,000	-100%
GROUP INSURANCE	\$55,543	\$73,739	\$53,649	\$75,000	–	-\$75,000	-100%
FICA/MEDICARE	\$19,715	\$23,590	\$16,882	\$23,000	–	-\$23,000	-100%
RETIREMENT	\$46,965	\$59,688	\$42,909	\$60,500	–	-\$60,500	-100%
WORKERS' COMPENSATION	\$2,650	\$2,183	\$1,298	\$2,500	–	-\$2,500	-100%
OTHER EMPLOYEE BENEFITS	\$18,595	\$19,684	\$18,350	\$18,000	–	-\$18,000	-100%
PROFESSIONAL SERVICES	\$315,597	\$352,275	\$27,746	\$39,000	\$75,000	\$36,000	92%
TECHNICAL SERVICES	\$819,107	\$994,607	\$460,311	\$475,000	\$475,000	\$0	0%
TRAVEL EXPENSE	\$23,218	\$29,442	\$5,451	\$6,000	\$6,000	\$0	0%
DUES AND FEES	\$2,105	\$1,653	\$1,200	\$1,500	\$2,000	\$500	33%
EDUCATION & TRAINING	\$1,848	\$1,500	\$237	\$1,000	\$1,000	\$0	0%

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change (FY26 - FY25)
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
OTHER EQUIPMENT	–	\$10,469	–	–	–	\$0	–
<b>TECHNOLOGY TOTAL</b>	<b>\$1,583,587</b>	<b>\$1,920,500</b>	<b>\$891,198</b>	<b>\$1,031,500</b>	<b>\$559,000</b>	<b>-\$472,500</b>	<b>-46%</b>
FACILITIES & BUILDINGS							
TECHNICAL SERVICES	\$136,326	\$130,947	\$313,210	\$306,000	\$335,000	\$29,000	9%
REPAIRS & MAINTENANCE	\$603,186	\$895,762	\$369,647	\$575,000	\$515,000	-\$60,000	-10%
REAL ESTATE RENTS/LEASES	\$18,104	\$23,079	\$39,223	\$31,000	–	-\$31,000	-100%
OFFICE SUPPLIES	\$31,648	\$35,949	\$42,946	\$35,000	\$45,000	\$10,000	29%
WATER/SEWAGE	\$14,722	\$32,811	\$38,706	\$99,000	\$96,000	-\$3,000	-3%
NATURAL GAS	\$4,576	\$6,675	\$4,251	\$5,000	\$5,000	\$0	0%
ELECTRICITY	\$167,662	\$169,060	\$209,585	\$236,000	\$345,000	\$109,000	46%
STORMWATER FEES	–	–	–	\$19,000	–	-\$19,000	-100%
SITES	\$72,617	\$0	–	–	–	\$0	–
SITE IMPROVEMENTS	\$1,344,288	\$1,168,362	\$3,337,088	\$436,000	\$100,000	-\$336,000	-77%
BUILDINGS	\$122,902	\$39,594	\$0	\$482,000	\$375,000	-\$107,000	-22%
FURNITURE AND FIXTURES	\$14,207	\$33,172	\$10,600	\$135,000	–	-\$135,000	-100%
OTHER EQUIPMENT	–	–	\$3,101	\$40,000	–	-\$40,000	-100%
INTANGIBLE ASSETS	\$366,862	\$0	\$902,961	–	–	\$0	–
ECONOMIC DEVELOPMENT	\$52,200	\$107,200	–	–	–	\$0	–
PRINCIPAL - CAPITAL LEASE	\$190,574	\$192,613	\$231,396	\$180,000	\$150,000	-\$30,000	-17%
INTEREST ON CAPITAL LEASE	\$2,885	\$2,351	\$7,932	\$30,000	\$2,000	-\$28,000	-93%
TRANSFERS OUT TO SPLOST	–	–	–	–	\$1,000,000	\$1,000,000	–
TRANSFERS OUT TO PFA	\$1,248,703	\$1,247,211	\$910,697	\$1,180,000	\$1,185,000	\$5,000	0%
TRANSFERS TO DDA	\$5,707	–	–	–	\$140,000	\$140,000	–
TRANSFER OUT TO CURIOSITY LAB	\$500,000	\$500,000	–	–	–	\$0	–
<b>FACILITIES &amp; BUILDINGS TOTAL</b>	<b>\$4,897,169</b>	<b>\$4,584,785</b>	<b>\$6,421,344</b>	<b>\$3,789,000</b>	<b>\$4,293,000</b>	<b>\$504,000</b>	<b>13%</b>
PUBLIC INFORMATION							
REGULAR SALARIES	\$78,427	\$182,239	\$188,370	\$285,000	\$333,000	\$48,000	17%
GROUP INSURANCE	\$11,828	\$29,586	\$33,205	\$60,000	\$78,000	\$18,000	30%
FICA/MEDICARE	\$6,522	\$13,786	\$14,224	\$22,000	\$26,000	\$4,000	18%
RETIREMENT	\$13,248	\$30,677	\$31,250	\$50,000	\$57,000	\$7,000	14%

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change (FY26 - FY25)
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
WORKERS' COMPENSATION	\$228	\$4,192	\$2,510	\$3,000	\$5,000	\$2,000	67%
OTHER EMPLOYEE BENEFITS	\$9,300	\$2,704	\$2,492	\$3,500	\$4,000	\$500	14%
PROFESSIONAL SERVICES	\$717,127	\$568,316	\$379,889	\$265,000	\$300,000	\$35,000	13%
CONTRACTUAL SERVICES/CH2M	\$142,845	-	-	-	-	\$0	-
ADVERTISING	-	\$14,500	\$263,769	\$291,000	\$250,000	-\$41,000	-14%
TRAVEL EXPENSE	-	-	\$2,716	\$5,000	\$5,000	\$0	0%
DUES AND FEES	-	\$225	\$225	-	\$500	\$500	-
EDUCATION & TRAINING	-	\$84	\$2,107	\$2,500	\$2,500	\$0	0%
COMPUTERS/SOFTWARE	-	-	-	\$185,000	\$75,000	-\$110,000	-59%
<b>PUBLIC INFORMATION TOTAL</b>	<b>\$979,526</b>	<b>\$846,308</b>	<b>\$920,757</b>	<b>\$1,172,000</b>	<b>\$1,136,000</b>	<b>-\$36,000</b>	<b>-3%</b>
GENERAL OPERATIONS							
PROFESSIONAL SERVICES	\$796,195	\$801,366	\$217,533	\$776,000	\$315,000	-\$461,000	-59%
TECHNICAL SERVICES	\$90	-	\$0	-	-	\$0	-
GENERAL LIABILITY INSURANCE	\$193,657	\$188,874	\$330,029	\$315,000	\$375,000	\$60,000	19%
POSTAGE	\$8,128	\$10,992	\$5,274	\$10,000	\$10,000	\$0	0%
DUES AND FEES	-	-	\$119,155	\$115,000	\$150,000	\$35,000	30%
COMMISSIONS	\$13,442	\$13,946	\$17,137	\$17,500	\$17,500	\$0	0%
SERVICE FEES	\$17,334	\$12,801	\$15,452	\$15,000	\$15,000	\$0	0%
OPERATING SUPPLIES	\$19,989	\$23,292	\$30,214	\$11,000	\$25,000	\$14,000	127%
OFFICE SUPPLIES	\$15,154	\$17,086	\$14,531	\$23,000	\$20,000	-\$3,000	-13%
ELECTRICITY	\$541,965	\$563,078	\$661,990	\$743,000	\$750,000	\$7,000	1%
HOSPITALITY SUPPLIES	-	-	\$56,974	\$55,000	\$60,000	\$5,000	9%
WELLNESS	-	-	-	\$3,000	\$2,500	-\$500	-17%
VEHICLES	-	\$58,715	\$12,535	-	-	\$0	-
COMPUTERS/SOFTWARE	\$374,685	\$455,663	\$554,565	\$507,000	\$425,000	-\$82,000	-16%
<b>GENERAL OPERATIONS TOTAL</b>	<b>\$1,980,640</b>	<b>\$2,145,812</b>	<b>\$2,035,388</b>	<b>\$2,590,500</b>	<b>\$2,165,000</b>	<b>-\$425,500</b>	<b>-16%</b>
<b>ADMINISTRATIVE SERVICES TOTAL</b>	<b>\$12,766,589</b>	<b>\$12,979,969</b>	<b>\$13,425,358</b>	<b>\$11,753,850</b>	<b>\$12,192,500</b>	<b>\$438,650</b>	<b>4%</b>
<b>DEPARTMENTAL BUDGET DETAIL TOTAL</b>	<b>\$12,766,589</b>	<b>\$12,979,969</b>	<b>\$13,425,358</b>	<b>\$11,753,850</b>	<b>\$12,192,500</b>	<b>\$438,650</b>	<b>4%</b>

## Public Safety

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		% Change (FY26 - FY25)
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
<b>Departmental Budget Detail</b>							
PUBLIC SAFETY							
CITY MARSHALS							
REGULAR SALARIES	–	–	\$263,734	\$406,000	\$430,000	\$24,000	6%
GROUP INSURANCE	–	–	\$73,202	\$117,000	\$144,000	\$27,000	23%
FICA/MEDICARE	–	–	\$19,622	\$31,000	\$33,000	\$2,000	6%
RETIREMENT	–	–	\$44,386	\$69,000	\$75,000	\$6,000	9%
WORKERS' COMPENSATION	–	–	\$14,785	\$20,000	\$22,000	\$2,000	10%
OTHER EMPLOYEE BENEFITS	–	–	\$3,268	\$8,000	\$8,500	\$500	6%
PROFESSIONAL SERVICES	–	–	\$66,541	\$19,000	\$25,000	\$6,000	32%
TECHNICAL SERVICES	–	–	\$76	–	–	\$0	–
REPAIRS & MAINTENANCE	–	–	\$442	\$500	\$500	\$0	0%
VEHICLE MAINTENANCE	–	–	\$803	\$5,000	\$5,000	\$0	0%
TRAVEL EXPENSE	–	–	\$14,370	\$1,500	\$7,500	\$6,000	400%
DUES AND FEES	–	–	\$155	\$1,000	\$2,000	\$1,000	100%
EDUCATION & TRAINING	–	–	\$5,085	\$12,000	\$15,000	\$3,000	25%
OPERATING SUPPLIES	–	–	\$3,727	\$13,000	\$10,000	-\$3,000	-23%
GASOLINE	–	–	\$5,670	\$12,000	\$15,000	\$3,000	25%
SMALL EQUIPMENT	–	–	\$87,910	\$24,000	\$15,000	-\$9,000	-37%
HOSPITALITY SUPPLIES	–	–	–	\$5,500	\$5,000	-\$500	-9%
UNIFORMS/SUPPLIES	–	–	\$32,793	\$6,000	\$10,000	\$4,000	67%
VEHICLES	–	\$143,602	\$149,389	\$11,000	–	-\$11,000	-100%
COMPUTERS/SOFTWARE	–	–	\$110,449	\$191,000	\$50,000	-\$141,000	-74%
INTANGIBLE ASSETS	–	–	–	\$427,010	–	-\$427,010	-100%
PRINCIPAL - SBITA	–	–	–	\$50,000	–	-\$50,000	-100%
<b>CITY MARSHALS TOTAL</b>	<b>–</b>	<b>\$143,602</b>	<b>\$896,408</b>	<b>\$1,429,510</b>	<b>\$872,500</b>	<b>-\$557,010</b>	<b>-39%</b>
<b>PUBLIC SAFETY TOTAL</b>	<b>–</b>	<b>\$143,602</b>	<b>\$896,408</b>	<b>\$1,429,510</b>	<b>\$872,500</b>	<b>-\$557,010</b>	<b>-39%</b>

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)
<b>DEPARTMENTAL BUDGET DETAIL TOTAL</b>	<b>-</b>	<b>\$143,602</b>	<b>\$896,408</b>	<b>\$1,429,510</b>	<b>\$872,500</b>	<b>-\$557,010</b>	<b>-39%</b>

## Public Works

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)
<b>Departmental Budget Detail</b>							
PUBLIC WORKS							
PUBLIC WORKS							
REGULAR SALARIES	\$233,579	\$453,440	\$467,111	\$482,000	\$512,000	\$30,000	6%
GROUP INSURANCE	\$57,749	\$99,708	\$111,382	\$120,000	\$150,000	\$30,000	25%
FICA/MEDICARE	\$16,064	\$32,592	\$33,651	\$37,000	\$40,000	\$3,000	8%
RETIREMENT	\$39,441	\$76,198	\$78,147	\$83,000	\$87,500	\$4,500	5%
WORKERS' COMPENSATION	\$5,196	\$12,194	\$6,489	\$10,000	\$11,000	\$1,000	10%
OTHER EMPLOYEE BENEFITS	\$11,496	\$15,058	\$15,094	\$15,000	\$18,000	\$3,000	20%
PROFESSIONAL SERVICES	\$167,128	\$282,678	\$268,366	\$121,000	\$150,000	\$29,000	24%
CONTRACTUAL SERVICES/CH2M	\$351,670	-	-	-	-	\$0	-
CONTRACTUAL SERVICES/OPTECH	\$731,975	\$742,039	\$759,754	\$770,000	\$800,000	\$30,000	4%
REPAIRS & MAINTENANCE	-	-	\$15,647	\$2,500	\$15,000	\$12,500	500%
VEHICLE MAINTENANCE	-	\$116	\$20	\$500	\$500	\$0	0%
TRAVEL EXPENSE	\$674	\$15,488	\$12,346	\$8,000	\$10,000	\$2,000	25%
DUES AND FEES	\$1,624	\$6,590	\$6,795	\$9,500	\$7,000	-\$2,500	-26%
EDUCATION & TRAINING	\$1,236	\$6,812	\$2,268	\$1,500	\$6,000	\$4,500	300%
OPERATING SUPPLIES	\$388	\$1,617	\$10,453	\$7,750	\$5,000	-\$2,750	-35%
ROAD MAINTENANCE	\$101,048	\$167,583	\$137,331	\$50,000	\$100,000	\$50,000	100%
SIGNS/BEAUTIFICATION	\$8,437	\$20,052	\$36,505	\$45,000	\$50,000	\$5,000	11%
GASOLINE	-	\$865	\$4,102	\$2,000	\$2,000	\$0	0%
ROADWAYS AND WALKWAYS	-	\$127,726	-	-	-	\$0	-
VEHICLES	-	\$40,692	\$275	\$70,000	-	-\$70,000	-100%

	ACTUALS			AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	
OTHER EQUIPMENT	-	-	\$11,596	-	\$10,000	\$10,000	-
<b>PUBLIC WORKS TOTAL</b>	<b>\$1,727,704</b>	<b>\$2,101,449</b>	<b>\$1,977,332</b>	<b>\$1,834,750</b>	<b>\$1,974,000</b>	<b>\$139,250</b>	<b>8%</b>
<b>PUBLIC WORKS TOTAL</b>	<b>\$1,727,704</b>	<b>\$2,101,449</b>	<b>\$1,977,332</b>	<b>\$1,834,750</b>	<b>\$1,974,000</b>	<b>\$139,250</b>	<b>8%</b>
<b>DEPARTMENTAL BUDGET DETAIL TOTAL</b>	<b>\$1,727,704</b>	<b>\$2,101,449</b>	<b>\$1,977,332</b>	<b>\$1,834,750</b>	<b>\$1,974,000</b>	<b>\$139,250</b>	<b>8%</b>

## Community Development

	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)
<b>Departmental Budget Detail</b>							
COMMUNITY DEVELOPMENT							
RECREATIONAL FACILITIES/SPECIAL EVENTS							
REGULAR SALARIES	-	-	-	\$33,000	\$25,000	-\$8,000	-24%
FICA/MEDICARE	-	-	-	\$2,500	\$2,000	-\$500	-20%
PROFESSIONAL SERVICES	-	-	\$5,400	\$250	\$5,000	\$4,750	1,900%
TECHNICAL SERVICES	-	-	\$4,660	\$4,500	\$4,000	-\$500	-11%
REPAIRS & MAINTENANCE	-	-	\$588,209	\$700,000	\$500,000	-\$200,000	-29%
BLANK	-	-	\$86,858	\$51,000	\$80,000	\$29,000	57%
OPERATING SUPPLIES	-	-	-	\$2,500	\$5,000	\$2,500	100%
WATER/SEWAGE	-	-	\$62,247	\$7,000	\$26,000	\$19,000	271%
NATURAL GAS	-	-	\$2,761	\$7,500	\$3,000	-\$4,500	-60%
SPECIAL EVENTS	-	-	\$643,319	\$595,000	\$600,000	\$5,000	1%
SITE IMPROVEMENTS	-	-	-	\$770,000	\$225,000	-\$545,000	-71%
<b>RECREATIONAL FACILITIES/SPECIAL EVENTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,393,455</b>	<b>\$2,173,250</b>	<b>\$1,475,000</b>	<b>-\$698,250</b>	<b>-32%</b>
COMMUNITY DEVELOPMENT							
REGULAR SALARIES	\$180,145	\$297,588	\$324,300	\$303,000	\$317,000	\$14,000	5%
GROUP INSURANCE	\$18,430	\$42,005	\$36,171	\$65,000	\$87,000	\$22,000	34%
FICA/MEDICARE	\$11,865	\$20,525	\$22,473	\$23,000	\$25,000	\$2,000	9%
RETIREMENT	\$30,209	\$50,321	\$41,956	\$51,000	\$54,000	\$3,000	6%

	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)
WORKERS' COMPENSATION	\$5,302	\$14,059	\$8,294	\$15,000	\$15,000	\$0	0%
OTHER EMPLOYEE BENEFITS	\$9,659	\$11,759	\$10,916	\$12,000	\$13,000	\$1,000	8%
PROFESSIONAL SERVICES	\$246,624	\$494,599	\$124,215	\$65,000	\$300,000	\$235,000	362%
CONTRACTUAL SERVICES/CH2M	\$65,979	-	-	-	-	\$0	-
TOWN GREEN	\$410,896	\$514,090	\$0	-	-	\$0	-
TRAVEL EXPENSE	\$11	-	-	\$2,500	\$15,000	\$12,500	500%
DUES AND FEES	\$517	\$517	\$533	\$1,500	\$1,000	-\$500	-33%
EDUCATION & TRAINING	\$400	\$1,266	-	\$3,000	\$5,000	\$2,000	67%
HOSPITALITY SUPPLIES	-	-	\$893	\$500	\$1,000	\$500	100%
<b>COMMUNITY DEVELOPMENT TOTAL</b>	<b>\$980,038</b>	<b>\$1,446,731</b>	<b>\$569,751</b>	<b>\$541,500</b>	<b>\$833,000</b>	<b>\$291,500</b>	<b>54%</b>
BUILDING INSPECTION							
CONTRACTUAL SERVICES/CH2M	\$714,227	\$830,770	\$920,802	\$1,015,100	\$1,075,000	\$59,900	6%
<b>BUILDING INSPECTION TOTAL</b>	<b>\$714,227</b>	<b>\$830,770</b>	<b>\$920,802</b>	<b>\$1,015,100</b>	<b>\$1,075,000</b>	<b>\$59,900</b>	<b>6%</b>
PLANNING & ZONING							
CONTRACTUAL SERVICES/CH2M	\$142,845	-	-	-	-	\$0	-
<b>PLANNING &amp; ZONING TOTAL</b>	<b>\$142,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>-</b>
CODE ENFORCEMENT							
CONTRACTUAL SERVICES/CH2M	\$428,536	\$498,462	\$536,719	\$508,000	\$540,000	\$32,000	6%
<b>CODE ENFORCEMENT TOTAL</b>	<b>\$428,536</b>	<b>\$498,462</b>	<b>\$536,719</b>	<b>\$508,000</b>	<b>\$540,000</b>	<b>\$32,000</b>	<b>6%</b>
ECONOMIC DEVELOPMENT							
REGULAR SALARIES	-	-	\$360,003	\$450,000	\$520,000	\$70,000	16%
GROUP INSURANCE	-	-	\$81,112	\$118,000	\$155,000	\$37,000	31%
FICA/MEDICARE	-	-	\$24,462	\$35,000	\$43,000	\$8,000	23%
RETIREMENT	-	-	\$59,824	\$75,000	\$93,000	\$18,000	24%
WORKERS' COMPENSATION	-	-	\$1,520	\$5,000	\$6,000	\$1,000	20%
OTHER EMPLOYEE BENEFITS	-	-	\$12,722	\$19,000	\$15,000	-\$4,000	-21%
PROFESSIONAL SERVICES	-	-	\$452,425	\$425,000	\$400,000	-\$25,000	-6%
TRAVEL EXPENSE	-	-	\$143,840	\$141,000	\$150,000	\$9,000	6%

	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)
DUES AND FEES	-	-	\$5,147	\$7,000	\$5,000	-\$2,000	-29%
EDUCATION & TRAINING	-	-	\$7,598	\$5,000	\$5,000	\$0	0%
OPERATING SUPPLIES	-	-	\$352	\$1,000	\$1,000	\$0	0%
HOSPITALITY SUPPLIES	-	-	\$11,924	\$15,000	\$10,000	-\$5,000	-33%
ECONOMIC DEVELOPMENT	-	-	\$112,200	\$225,000	\$144,000	-\$81,000	-36%
TRANSFER OUT TO CURIOSITY LAB	-	-	\$500,000	\$500,000	\$500,000	\$0	0%
<b>ECONOMIC DEVELOPMENT TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,773,129</b>	<b>\$2,021,000</b>	<b>\$2,047,000</b>	<b>\$26,000</b>	<b>1%</b>
<b>DEPARTMENTAL BUDGET DETAIL TOTAL</b>	<b>\$2,265,648</b>	<b>\$2,775,963</b>	<b>\$5,193,857</b>	<b>\$6,258,850</b>	<b>\$5,970,000</b>	<b>-\$288,850</b>	<b>-5%</b>

## Contingency

	ACTUALS				AMENDED BUDGET	ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2026	\$ Change (FY26 - FY25)	% Change (FY26 - FY25)	
Departmental Budget Detail	-	-	-	-	\$95,000	\$95,000	-	-

# History

## History

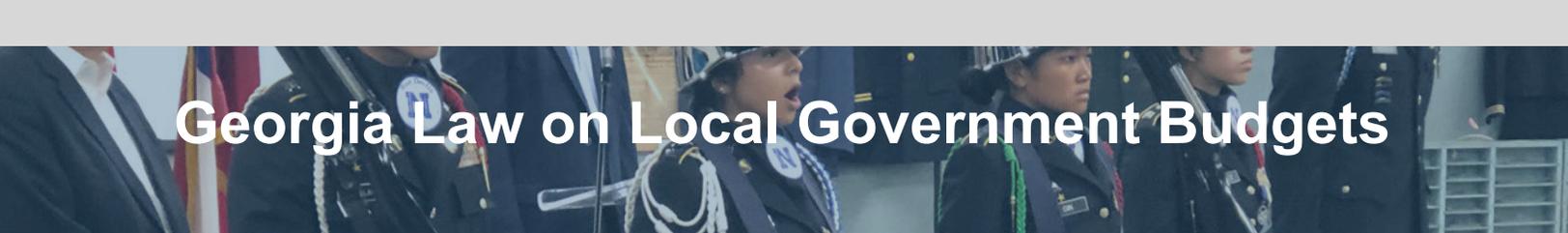
In the late 1960s, businessman Paul Duke pitched the idea of creating Peachtree Corners, a planned community to be constructed in the area that was once known as Pinckneyville. Duke envisioned a place where people could live, work, and play in the same quality controlled environment, thus diminishing the need for long commutes. In 1967, Duke initiated the planning of the office component of Peachtree Corners, Technology Park/Atlanta, a campus of low-rise buildings that would house low-pollution, high technology industries to employ, among others, engineer graduates from Georgia Tech. The man who turned Paul Duke's vision into executive neighborhoods in Peachtree Corners was Jim Cowart, who came over to Peachtree Corners in the late 1970s as a land developer. The first neighborhood in Peachtree Corners that Jim Cowart developed was Spalding Corners. He began Peachtree Station in 1979 and continued the development to include many Peachtree Corners neighborhoods. Jim's son, Dan Cowart, also became heavily involved in the progress of Peachtree Corners and continued the development of new neighborhoods for the city as well as Wesleyan School.

Development continued in Peachtree Corners throughout the 1990s and in 1999 the idea of incorporating Peachtree Corners was first proposed. It was not until November 8, 2011, during a referendum, vote that the residents of Peachtree Corners elected to incorporate as Gwinnett County's 16th city, and, with a population of 40,000, its largest. From there, plans took off and the city officially was incorporated on July 1, 2012. It was during the ribbon cutting ceremony, held in January, 2013, that the new, international award-winning logo was unveiled to over 250 individuals who attended the event at City Hall.

The City operates under a council-manager form of government. Policymaking and legislative authority of the government is vested in the Mayor and six council members. Mayor and Council are responsible for, among other things, passing ordinances, adopting the budget, and hiring the City Manager. The Mayor and council members serve four year staggered terms. Three council members are elected by district, and the Mayor and three council members are elected at-large by popular vote. The City Manager serves as the Chief Executive Officer of the City and is responsible for carrying out the policies and ordinances of the governing body, for preparing an annual budget, and for overseeing the day-today operations of the government.

Deploying a non-traditional approach to government services, the City operates through public-private partnerships. The City provides a full range of services including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; community development and recreational and cultural activities. All services outside the City Manager's executive staff are outsourced or provided through an intergovernmental agreement with another government entity. Sanitation services are also outsourced through a contract. Water and sewer services are delivered to residential and commercial properties by Gwinnett County.





# Georgia Law on Local Government Budgets

## Georgia Law on Local Government Budgets

In this section, you can go into further detail. Make your content more accessible by writing short sentences, choosing words and phrases you'd use when talking to a neighbor, and avoiding jargon.

### 36-81-2. Definitions

- (1) "Budget" means a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them.
- (2) "Budget officer" means that local government official charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.
- (3) "Budget ordinance," "ordinance," or "resolution" means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
- (4) "Budget period," means the period for which a budget is proposed or a budget ordinance or resolution is adopted.
- (5) "Capital projects fund" means a fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from proprietary type activities which are accounted for in enterprise funds or those financed with funds held by the local government in a trustee capacity.
- (6) "Debt service fund" means a fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest
- (7) "Enterprise fund" means a fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. For purposes of this paragraph, the term "costs" means expenses, including depreciation.
- (8) "Fiduciary fund" means those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.
- (9) "Fiscal Year" means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government's general fund, each special revenue fund, if any, and each debt service fund, if any.
- (10) "Fund" means a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes

therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.

(11) "General fund" means the fund used to account for all financial resources except those required to be accounted for in another fund.

(12) "Governing authority" means that official or group of officials responsible for governance of the unit of local government.

(13) "Internal service fund" means a fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost reimbursement basis.

(14) "Legal level of control" means the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

(15) "Special Revenue Fund" means a fund used to account for the proceeds of specific revenue sources, other than those for major capital projects or those held by the government in a trustee capacity, that are legally restricted to expenditure for specified purposes.

(16) "Unit of local government," "unit," or "local government" means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, "county" includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

**36-81-3.** Establishment of fiscal year; requirement of annual balanced budget; adoption of budget ordinances or resolutions generally; budget amendments; uniform chart of accounts

(a) The governing authority shall establish by ordinance, local law, or appropriate resolution a fiscal year for the operations of the local government.

(1) Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article.

(2) Each unit of local government shall adopt and operate under a project-length balanced budget for each capital projects fund in use by the government. The project-length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The project length balanced budget shall appropriate total expenditures for the duration of the capital project.

(3) A budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

(4) Nothing contained in this Code section shall preclude a local government other than those specifically identified in paragraphs (1) and (2) of this subsection, including enterprise funds, internal service funds, and fiduciary funds.

(b) For each fiscal year beginning on or after January 1, 1982, each unit of local government shall adopt and utilize and budget ordinance or resolution as provided in this article.

(c) Nothing contained in this Code section shall preclude a local Government from amending its budget so as to adapt to changing governmental needs during the budget period. Amendments shall be made as follows, unless otherwise provided by charter or local law:

(1) Any increase in appropriation at the legal level of control of the local government, whether accomplished through a change Commissioners of Georgia and the Georgia in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution.

(2) Transfers of appropriations within any fund below the local Government's legal level of control shall require only the approval of the budget officer.

(3) The governing authority of a local government may amend the legal Level of control to establish a more detailed level of budgetary control at any time during the budget period. Said amendment shall be adopted by ordinance or resolution.

(d) The Department of Community Affairs, in cooperation with the Association County Municipal Association, shall develop local government uniform charts of accounts. The uniform charts of accounts, including any subsequent revisions thereto, shall require approval of the state auditor prior to final adoption by the Department of Community Affairs. All units of local government shall adopt and use such initial uniform charts of accounts within 18 months following adoption of the uniform charts of accounts by the Department of Community Affairs. The department shall adopt the initial local government uniform charts of accounts no later than December 31, 1998. The department shall be authorized to grant a waiver delaying adoption of the initial uniform charts of accounts for a period of time not to exceed two years upon a clear demonstration that conversion of the accounting system of the requesting local government, within the time period specified in this subsection, would be unduly burdensome.

(e) The department's implementation of subsection (e) of this Code section shall be subject to Chapter 13 of Title 50, the "Georgia Administrative Procedure Act."

**36-81-4.** Appointment of budget officer; performance of duties by Governing authority in absence of appointment; utilization of executive budget.

(a) Unless provided to the contrary by local charter or local Act, each local government may appoint a budget officer to serve at the will of the governing authority.

(b) In those units of local government in which there is no budget officer, the governing authority shall perform all duties of the budget officer as set forth in Code Section 36-81-5. Nothing in this Code section shall preclude the utilization of an executive budget, under which an elected or appointed official, authorized by charter or local law and acting as the chief executive of the governmental unit, exercises the initial budgetary policy-making function while another individual, designated as provided in this Code section as budget officer, exercises the administrative functions of budgetary preparation and control.

**36-81-5.** Preparation of proposed budget; submission to governing authority; public review of proposed budget; notice and conduct of budget hearing.

(a) By the date established by each governing authority, in such Manner and form as may be necessary to effect this article, and consistent with the local government's accounting system, the budget officer shall prepare a proposed budget for the local government for the ensuing budget period.

(b) The proposed budget shall, at a minimum, be an estimate of the financial requirements at the legal level of control for each fund requiring a budget for the appropriate budget period and shall be in such form and detail, with such supporting information and justifications, as may be prescribed by the budget officer or the governing authority. The budget document, at a minimum, shall provide, for the appropriate budget period, a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control. In accordance with the minimum required legal level of control, the budget

document shall, at a minimum provide a statement of the amount budgeted for expenditures by department for each fund for which a budget is required. This does not preclude the governing authority of local government from preparing a budget document or establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

(c) On the date established by each governing authority, the proposed budget shall be submitted to the governing authority for that body's review prior to enactment of the budget ordinance or resolution.

(d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, the news media.

(e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(f) At least on week prior the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.

(g) (1) The governing authority shall give notice of the time and place of the budget hearing required by subsection (f) of this Code section at least one week before the budget hearing is held. The notice shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear. (2) The notice required by paragraph (1) of this subsection may be included in the statement published pursuant to subsection (e) of this Code section in lieu of separate publication of the notice.

(h) Nothing in this Code section shall be deemed to preclude the conduct of further budget hearings if the governing body deems such hearings necessary and complies with the requirements of subsection (e) of this Code section.

#### **36-81-6.** Adoption of budget ordinance or resolution; form of budget.

(a) On date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.

(b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall be subject to the provisions of this article.





# Glossary

**ACCOUNTABILITY** - Monitoring, measuring, and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

**ACCRUAL ACCOUNTING** - Method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.

**ACTUAL EXPENDITURES** - Includes personnel services, employee-related expenditures and all other operating expenditures as authorized by the City Council.

**ADOPTED (APPROVED) BUDGET** - The funds appropriated by the City Council at the beginning of the year.

**AD VALOREM TAX** - A tax based on the value of property.

**ALLOCATION** - The expenditure amount planned for a particular project or service, except an amount that requires additional Board action or “appropriation” before expenditures will be authorized.

**AMENDED BUDGET** - It is the adopted budgets plus additional expenditure appropriations resulting from legislative body decisions made throughout the year and any re-organizations.

**APPROPRIATION** - An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

**ASSESSED VALUATION** - The value placed on property for purposes of taxation. The City of Peachtree Corners accepts Gwinnett County’s assessment of real and personal property at 100% fair market value.

**ASSET** - Resources owned or held by a government that have monetary value.

**BEGINNING FUND BALANCE** - A revenue account used to record resources available for expenditure in one fiscal year because of revenues collected in excess of the budget and/or expenditures less than the budget in the prior fiscal year.

**BOND** - A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.

**BUDGET** - The financial plan for the operation of a department, program, or project for the current year or for the duration of the project.

**BUDGET AMENDMENT** - The transfer of funds from one appropriation account to another, requiring approval of City Administrator, Finance Director, and Department Director.

**BUDGET CALENDAR** - The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

**BUDGET DOCUMENT** - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body.

**BUDGET OFFICER** - "Budget officer" means that local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

**BUDGET ORDINANCE** - "Ordinance," or "Resolution" means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

**BUDGET PERIOD** - Budget period, means the period for which a budget is proposed or a budget ordinance or resolution is adopted.

**BUDGET RESOLUTION** - The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

**BUDGETARY CONTROL** - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**CAPITAL BUDGET** - The first year of the Capital Improvements Plan as approved by the Commission.

**CAPITAL EXPENDITURE** - An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than \$10,000 are not considered capital expenditures.

**CAPITAL IMPROVEMENTS PLAN (CIP)** - A plan for capital expenditures to be incurred each year over a three to six year period. This plan will meet the capital needs as defined in the long-term work program of Departments and other agencies of the local government. It sets forth each project and it specifies the resources estimated to be available to finance the projected expenditures.

**CAPITAL OUTLAY** - An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than an agreed amount are not considered capital outlay.

**CAPITAL PROJECTS** - Projects that result in the acquisition or construction of capital assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks.

**CASH BASIS ACCOUNTING** - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**CONTINGENCY** - Funds set aside for unforeseen future needs and budgeted in an account. Can be transferred to a departmental budget only by action of the City Council.

**CONTRACTUAL SERVICES** - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**COST CENTER** - The allocation of resources by functional area within an agency or department.

**DEBT** - An obligation resulting from the borrowing of money or from the purchase of goods and services.

**DEBT SERVICE** - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**DEBT SERVICE FUND** - The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically bond issues.

**DEPARTMENT** - A major administrative division of the City with indicated overall management responsibility for an operation or a group of related operations within a functional area.

**DEPRECIATION** - The portion of the cost of a fixed asset charged as an expenditure during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

**ENCUMBRANCE** - A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

**ENTERPRISE FUND** - A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

**EXPENDITURE/EXPENSE** - This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. "Expenditure" applies to Governmental Funds, and "Expense" to Proprietary Funds.

**FIDUCIARY FUND** - Fiduciary Fund means those trust and agency funds used to account. "Fiscal year" means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government's general funds, each special revenue fund, if any, and each debt service fund, if any.

**FISCAL YEAR** - The time period designated by the City signifying the beginning and ending period for recording financial transactions.

**FIXED ASSETS** - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FRANCHISE FEES** - A fee levied on utilities in exchange for allowing the utilities the use of public right-of-way.

**FUND** - An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

**FUND BALANCE** - Refers to the excess of assets over liabilities and is therefore, generally known as amount available for appropriation.

- **ASSIGNED FUND BALANCE** - Amounts a government intends to use for a particular purpose.
- **CARRIED FORWARD FUND BALANCE** - Funds on hand at year-end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations, which are included as a revenue source in the budget of the ensuing year.
- **COMMITTED FUND BALANCE** - Amounts constrained by a government using its highest level of decision-making authority.
- **RESTRICTED FUND BALANCE** - Amounts constrained by external parties, constitutional provision, or enabling legislation.
- **UNASSIGNED FUND BALANCE** - Amounts that are not constrained at all will be reported in the general fund.

**GENERAL FUND** - General fund means the fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GENERAL OBLIGATION BONDS** - Bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

**GOALS** - A measurable statement of desired conditions to be maintained or achieved.

**GOVERNING AUTHORITY** - Governing authority means that official or group of officials responsible for governance of the unit of local government.

**GOVERNMENTAL FUNDS** - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds.

**GRANT** - A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

**LEGAL LEVEL OF CONTROL** - Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

**LIABILITIES** - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, agency, department, division, and cost center.

**LONG-TERM DEBT** - Debt with a maturity of more than one year after the date of issuance.

**MILLAGE RATE** - The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

**MODIFIED ACCRUAL ACCOUNTING** - A basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

**OBJECTIVES** - Unambiguous statements of performance intentions expressed in measurable terms.

**OPERATING BUDGET** - The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlay.

**PERFORMANCE INDICATORS** - Special quantitative and qualitative measure of work performed as an objective of a department.

**PERFORMANCE MEASURE** - An indicator that measures the degree of accomplishment of an activity. The three types used in the local government are: Effectiveness - The degree to which performance objectives are being achieved. Efficiency - The relationship between work performed and the resources required to perform it. Typically presented as unit costs. Workload - A quantity of work performed.

**PERSONAL PROPERTY** - Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

**POLICY** - A policy is a guiding principle which defines the underlying rules which will direct subsequent decision-making processes.

**PROGRAM** - A body of work that delivers a service or accomplishes a task and whose costs can be isolated and identified.

**PROPERTY TAX** - Tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

**PROPRIETARY FUNDS** - Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

**PUBLIC HEARING** - A public hearing is a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the Legislative body on a particular issue. It allows interested parties to express their opinions and the Legislative body and/or staff to hear their concerns and advice.

**REAL PROPERTY** - Land, buildings, permanent fixtures, and improvements.

**RESOLUTION** - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**RETAINED EARNINGS** - A fund equity account which reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

**RESERVE** - An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.

**REVENUE** - Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines, penalties, and grants.

**REVENUE BONDS** - Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

**SERVICE LEVEL** - Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of a workload.

**SINKING FUND** - A reserve fund accumulated over a period of time for retirement of a debt.

**SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)** - Voter approved 1 cent sales tax collected by the State on behalf of Gwinnett County. The proceeds are distributed to Gwinnett County and municipalities based on a negotiated formula.

**SPECIAL REVENUE FUND** - A fund in which the revenues are designated for use for specific purposes or activities.

**TAX DIGEST** - Official list of all property owners, the assessed value (100% of fair market value), and the tax due on their property.

**TAXES** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Peachtree Corners are approved by the City Council and are within limits determined by the State.

**UNIT OF LOCAL GOVERNMENT** - Unit of local government, “unit,” or “local government” means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, “county” includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

**WORKING CAPITAL** - A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.

