

# ANNUAL BUDGET

## 2023





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of John's Creek  
Georgia**

For the Fiscal Year Beginning

**October 01, 2021**

A handwritten signature in black ink that reads "Christopher P. Morill". The signature is written in a cursive style.

**Executive Director**





# **City of Johns Creek**

## **Annual Operating and Capital Budget**

### **October 1, 2022 - September 30, 2023**



The City of Johns Creek Government is dedicated to providing responsive, exceptional municipal services, well-designed and well maintained infrastructure, and to being an advocate for a growing and diverse community in an efficient and cost effective manor.

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# BUDGET MESSAGE

The Fiscal Year 2023 Budget was initially presented to Council and the Public for review and consideration on June 21, 2022 in a Council Work Session. Copies of the proposed FY2023 Budget were made be available at City Hall and on the City’s Website. Feedback from our residents was encouraged via the city’s website, e-mail, and social media. Work Sessions were held during the months of July and August as well as two Public Hearings on June 21, 2022 and August 15, 2022. A third Public Hearing was conducted on September 12, 2022.

Overall, the proposed FY2023 Budget forwards our community’s quality of life. The FY2023 Budget supports fundamental City services at a high level of quality including public safety and infrastructure maintenance. The FY2023 Budget also provides for the future growth of the City. The proposed budget supports the greater building of our community physically, socially, economically through the further development of our human capital and investments in Town Center.

## HIGHLIGHTS

- General Fund revenues and expenditures are balanced at \$71,538,551
- Largest General Fund revenues streams are Local Option Sales Tax (38% of budgeted revenues) and property taxes (30% of budgeted revenues)
  - ▷ The FY2023 Budget assumes the current millage rate of 3.986 mills as a necessary placeholder.
- 44% of General Fund expenditures are personnel costs and 28% are operational expenditures
- 21% of General Fund revenue is transferred to accruals (including the Infrastructure Maintenance Accrual, the Vehicle Replacement Accrual, and the Equipment Accrual) towards expenditure on current and future maintenance and replacement needs of critical assets and infrastructure
- Stormwater Utility Fund provides for expenditure of \$3.8M to address stormwater needs

## MOVING OUR COMMUNITY FORWARD

The FY2023 Budget moves the City forward and helps to unify our efforts and our community. The FY2023 Budget has five important themes. The projects highlighted below demonstrate how these themes resonate within the funded services and assets to guide our community toward continued growth and improvement.

### 1. Advancing Our Commitment to Public Safety

Essential to the quality of life in Johns Creek is the fortitude and service of our first responders. The FY2023 Budget continues to emphasize the significance of the safety and security of our residents by fully funding the operational needs of the Fire and Police Departments. The FY2023 Budget adds training, personnel, and replaces aging vehicles and apparatus.



- Police Department's Officer / Clinician Response Team - The FY2023 Budget adds a Behavioral Health Clinician as a direct staff member in the Police Department as well as adding another police officer to the Clinician Officer Response Team to better address the mental health and support services needed to serve our community.
- Fire Station #63 Replacement - The FY2023 Budget looks forward to future safety needs beginning the process of replacement for Fire Station #63. Turning 40 years old in 2023, Fire Station #63 has experienced significant plumbing, mechanical, and structural issues that indicate the building is nearing need for replacement. The FY2023 Budget sets aside funding for initial engineering and construction documents for a replacement station.
- Public Safety vehicles and apparatus - The FY2023 Budget replaces key public safety fleet vehicles and apparatus including the Fire Department's primary rescue boat and 14 police vehicles.

## **2. Expanding and Improving our Park System**

The FY2023 Budget forwards two significant park projects: Creekside Park and Cauley Creek Park. Situated behind City Hall, Creekside Park is the anchor and catalyst for Town Center. Located off Bell Road, Cauley Creek Park will open in 2023. In addition, the current effort to update the Recreation and Parks Plan will culminate in a community-driven prioritized list for additional improvements to the existing park and recreational facilities.

- Creekside Park – presently in the engineering stage, the new park will provide a community gathering area and strengthen the City's identity. Creekside Park is a 21-acre area anchored by two in-line stormwater retention ponds including the North Pond behind City Hall. In 2022, Council adopted a conceptual design for the park and authorized engineering. Also, in 2022, Council set aside TSPLOST I funds for the trail through the south pond area and TSPLOST II funds for finishing the loop of the trail around the north pond. The FY2023 Budget continues the effort to fund the park with \$1.5 million for right-of-way acquisition that will be necessary to propel the park to construction in FY2024.
- Cauley Creek Park – presently under construction, Cauley Creek Park is on schedule to open to the public in summer 2023. Cauley Creek's 203 acres will double the amount of city-provided recreational parkland. The FY2023 Budget includes funding for basic operational staff support and park maintenance. In the lead up to the park's opening, Council will face many significant decisions in terms of staffing, potential partnerships with organizations, and special events to enliven the park.
- Parks Plan Implementation Projects – an update to the Recreation and Parks Plan is presently underway. The community feedback gathered throughout the planning process will update the plan for

park improvements and programming enhancements. The FY2023 Budget sets aside the first \$1 million to implement the projects and improvements prioritized by the community. The funding will provide for initial implementation projects for FY2023 not fully implement the recommendations.

### **3. Strengthening our Team and Community Communications**

The City's ability to move forward depends on having the tools and personnel in place to serve residents and businesses. The FY2023 Budget contains two major initiatives, which will help to attract and retain city staff while improving the technologies that allow residents and businesses to interact with the City in a more efficient manner.

- Compensation and Classification Study and Implementation - In today's competitive job market, the City faces challenges in both retention and recruitment. Cost of living adjustments have attempted to keep the City competitive in terms of salary but the City has not kept pace with the local government market in terms of salary and benefits. The City has not completed a true salary and compensation study since incorporation. The City has engaged with a third-party consulting firm to conduct a Compensation and Classification Study to help guide the City as to how to appropriately compensate City employees and improve our ability to retain and recruit employees. The FY2023 Budget sets aside funding to begin addressing needed adjustments. Based on our understanding of the market, Johns Creek is average or lagging the market for salary and benefits. Our lagging salary and benefits is a contributing factor to recruitment and retention issues facing the City (specifically the Police Department). Full implementation of the study will likely occur in phases over time. However, the FY2023 Budget provides initial implementation funding clearly and intentionally communicating to City employees that they are valued and that we desire to retain the best and brightest talent.
- Website Redesign - The City's current website is the main communication and engagement tool for residents, businesses, employees, and visitors. The last City website redesigned occurred in 2016. Software advances and needed changes to the website content management system necessitate a structural overhaul. The FY2023 Budget provides for the redesign of the website to leverage more powerful and innovative content management resources and platforms to allow for a more streamlined communications experience for website users/visitors and diverse technologies for users to access information and improved interaction and engagement.

### **4. Investing in our Critical Infrastructure and Assets**

The FY2023 Budget continues the city's commitment to invest in our built infrastructure and maintain those assets to the quality standards expected by our community.

- Infrastructure Maintenance - The FY2023 Budget invests \$3 million into resurfacing neighborhood and main roads as well as \$1.2 million for park maintenance and improvement projects. Overall, the FY2023





Budget invests over \$7 million in the Infrastructure Maintenance Accrual Fund to maintain the quality of our sidewalks, traffic signal system, bridges, fire stations, and City Hall.

- Stormwater Repairs and Maintenance - The FY2023 Budget's Stormwater Utility Fund provides \$3.8 million for repair and maintenance of stormwater assets and infrastructure. The provided funding includes both the anticipated \$3.2 million of Stormwater Utility fees to be collected in FY2023 and \$600,000 from stormwater reserves to maintain the accelerated pace of repairs the team has been implementing since the activation of the Utility in July 2021.

## 5. Improving Roadway Safety and Traffic Issues

In order to address key safety and traffic congestion issues across the City, the FY2023 Budget provides funding to improve roadway safety and address traffic and operational issues.

- Taylor Road Lighting Expansion - With the proximity of several neighborhoods to Chattahoochee High School and Taylor Road Middle School, there is a high volume of pedestrian traffic along Taylor Road. The FY2023 Budget provides funding to expand the street lighting on Taylor Road from Anclotte Drive (where the current pedestrian lights end) across the front of Chattahoochee High School to Starfire Lane.
- HAWK Signal Addition on Brumbelow Road at Newtown Park and Mount Pisgah - Newtown Park is alive with activity (from athletic games and practices to special events like the summer concert series) as is the adjacent Mount Pisgah sports complex. Shared use of parking between Newtown Park and Mount Pisgah leads to significant pedestrian traffic crossing Brumbelow Road. Adding a HAWK (high intensity activated crosswalk) signal on Brumbelow Road near the Newtown Park entrance across from the Mount Pisgah sports complex will improve pedestrian safety.
- Collector Road Safety Improvements – several collector roadways (streets that “collect” traffic from neighborhood roads and convey it to arterial roadways) across the City have steep slopes outside the roadway such as Parsons Road. To increase the safety of the transportation system, the FY2023 Budget includes funding for evaluation of slopes along collector roadways and installation of improvements to enhance the safety of the roadways.
- Roadway Operational Improvements - The FY2023 Budget allocates funding from the GDOT Local Maintenance and Improvement Grant (LMIG) program to construct a right-turn lane extension for the Autrey Mill Middle School (to reduce the queuing on Old Alabama Road) and operational improvements along Taylor Road to mitigate congestion at Chattahoochee High School.

Through the investments proposed in the FY2023 Budget, we will proactively build a greater community for Johns Creek: physically, economically, and socially while maintaining our strong fiscal health. FY2023

anticipate revenues fully fund all the General Fund expenditures and investments in the accruals. By not tapping into reserves, the City remains fiscally well prepared to weather challenges and unexpected turns. The proposed FY2023 Budget expenditures will improve quality of life for residents and businesses that call Johns Creek home.



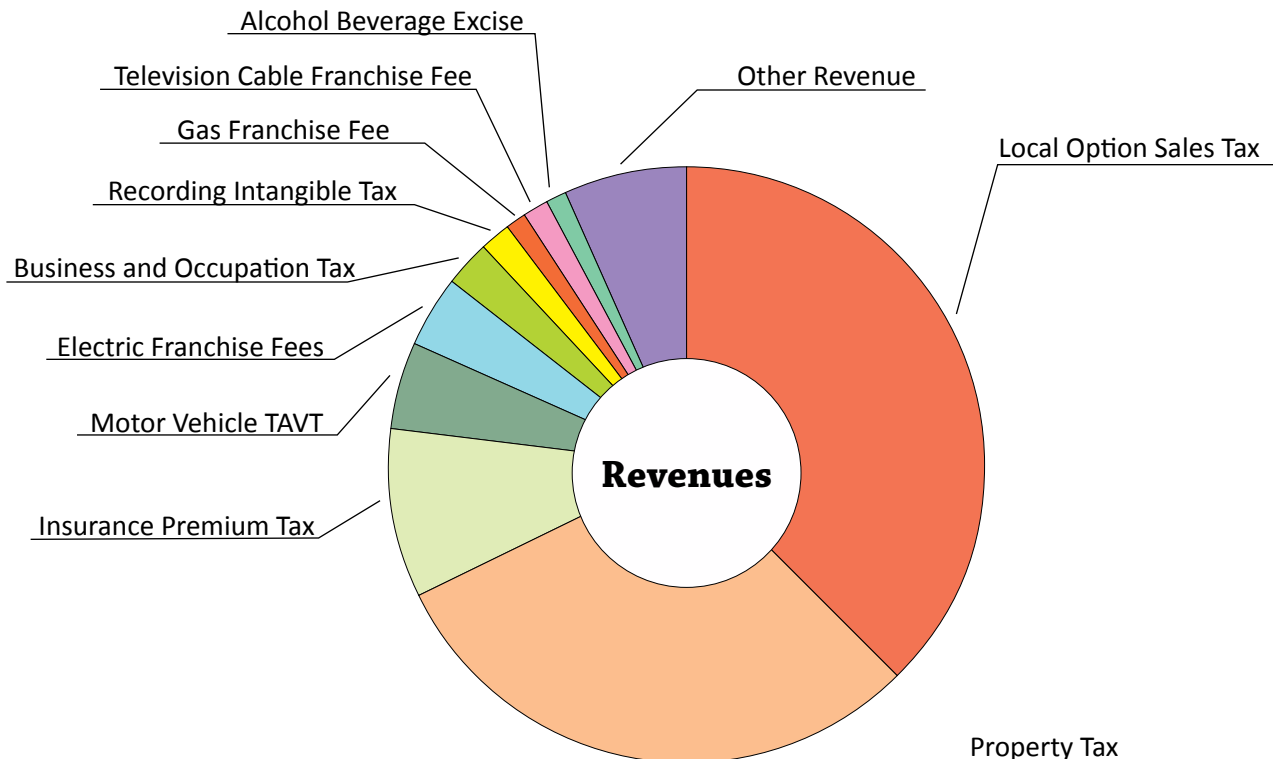


# GENERAL FUND SUMMARY

## REVENUES AND EXPENDITURES

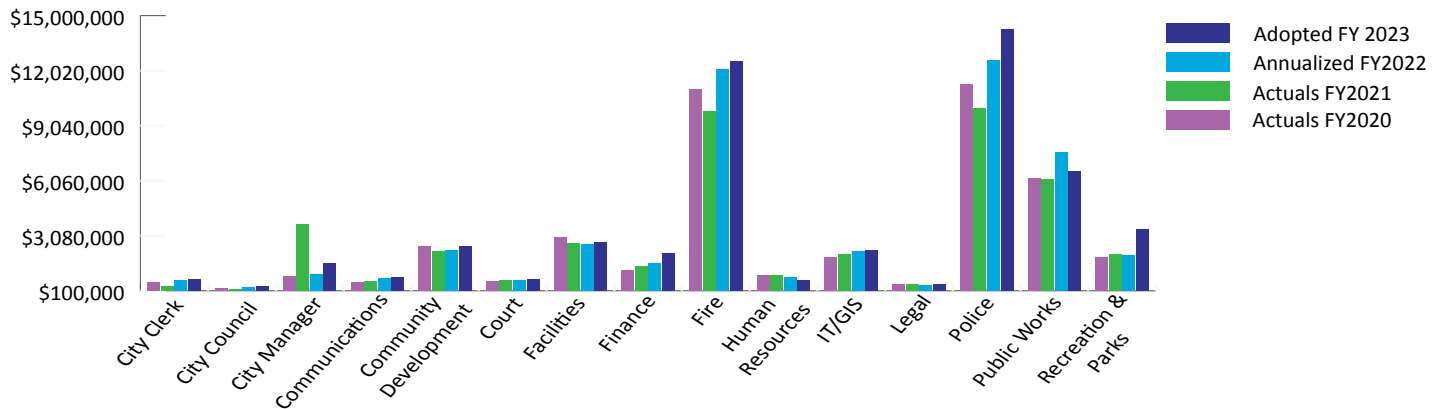
### Revenues

Account	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Local Option Sales Tax	\$20,855,174	\$23,829,144	\$28,606,541	\$27,000,000
Property Taxes (Current + Prior Year)	\$18,043,779	\$19,240,185	\$21,648,016	\$21,609,256
Insurance Premium Tax	\$6,161,961	\$6,362,964	\$6,285,200	\$6,600,000
Motor Vehicle TAVT	\$1,833,592	\$2,759,142	\$3,252,820	\$3,400,000
Electric Franchise Fees	\$2,519,351	\$2,475,251	\$2,618,550	\$2,700,000
Business & Occupation Tax	\$1,689,956	\$1,816,703	\$1,817,287	\$1,780,000
Recording Intangible Tax	\$892,020	\$1,297,893	\$916,910	\$1,100,000
Gas Franchise Fees	\$605,767	\$1,076,596	\$931,850	\$978,400
Television Cable Franchise Fees	\$1,019,495	\$961,589	\$909,442	\$855,600
Alcohol Beverage Excise	\$857,640	\$963,082	\$857,137	\$810,000
Other Revenues	\$4,960,334	\$8,301,971	\$5,196,361	\$4,705,295
<b>Subtotal - Revenues</b>	<b>\$59,439,068</b>	<b>\$69,084,520</b>	<b>\$73,040,114</b>	<b>\$71,538,551</b>
Use of Fund Balance	\$3,383,330	\$0	\$0	\$0
<b>Subtotal - All Revenues</b>	<b>\$62,822,398</b>	<b>\$69,084,520</b>	<b>\$73,040,114</b>	<b>\$71,538,551</b>



## Expenditures

Account	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
City Clerk	\$578,030	\$367,609	\$641,897	\$742,746
City Council	\$243,941	\$164,130	\$292,207	\$357,001
City Manager	\$881,402	\$3,727,634	\$1,007,198	\$1,581,204
Communications	\$568,213	\$608,541	\$797,908	\$816,571
Community Development	\$2,501,501	\$2,223,243	\$2,300,055	\$2,494,990
Court	\$636,792	\$643,619	\$654,980	\$734,530
Facilities	\$2,996,571	\$2,657,906	\$2,595,380	\$2,716,393
Finance	\$1,194,379	\$1,418,667	\$1,583,525	\$2,117,269
Fire	\$11,013,224	\$9,795,043	\$12,108,194	\$12,511,910
Human Resources	\$925,300	\$949,479	\$843,965	\$655,922
IT/GIS	\$1,920,016	\$2,097,765	\$2,243,602	\$2,306,838
Legal	\$457,984	\$430,890	\$400,000	\$450,000
Police	\$11,271,216	\$9,990,977	\$12,601,547	\$14,242,144
Public Works	\$6,216,661	\$6,147,016	\$7,615,572	\$6,551,231
Recreation & Parks	\$1,904,474	\$2,052,590	\$2,044,173	\$3,443,477
<b>Subtotal - Expenditures</b>	<b>\$43,309,707</b>	<b>\$43,275,107</b>	<b>\$47,730,203</b>	<b>\$51,722,226</b>
<b>Unallocated</b>	<b>\$0</b>	<b>\$86,520</b>	<b>\$0</b>	<b>\$0</b>



## Transfers

Account	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Capital/Enhancements	\$5,198,227	\$3,130,870	\$9,442,422	\$4,660,000
Infrastructure Maintenance Accrual	\$11,246,990	\$9,255,350	\$12,215,946	\$12,786,483
Equipment Accrual	\$647,947	\$1,057,544	\$1,092,039	\$1,184,572
Vehicle Replacement Accrual	\$1,010,860	\$1,026,020	\$1,053,517	\$1,185,270
<b>Subtotal - Transfers Out</b>	<b>\$18,104,024</b>	<b>\$14,469,784</b>	<b>\$23,803,924</b>	<b>\$19,816,325</b>

# REVENUE ADMINISTRATION

The city levies, collects, and records certain taxes, license fees, permit fees, intergovernmental revenues, charges for service, investment income, fines and forfeitures, and other miscellaneous revenues and financing sources.

## **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 improves the city's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services.

Based on the adopted policy, the city shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns.

The city will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.

## **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.

## **USER BASED FEES AND CHARGES**

### **(EXCHANGE REVENUE)**

The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

The city will strive to keep a simple revenue system that will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay.

The city'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.

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 or the use of capital (e.g., depreciation and debt service).

### **ALTERNATE REVENUE SOURCES**

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

### **REVENUE COLLECTION**

The city will follow an aggressive policy 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.

### **RATES AND CHARGES**

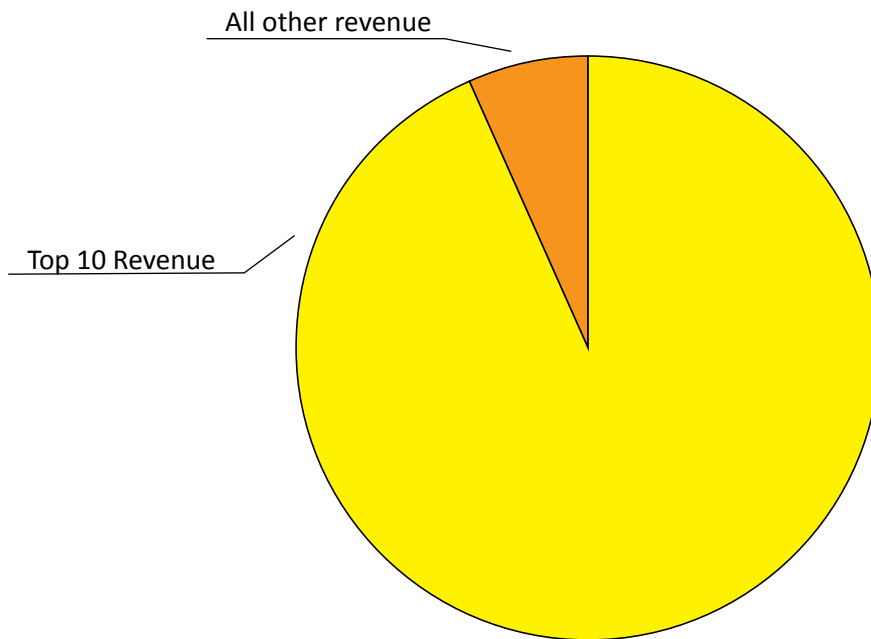
The City Council shall approve all revenue rates, charges, and processes in association with receipted funds that are deposited by the City in conjunction with the annually adopted budget.



# TOP REVENUE

Account	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Local Option Sales Tax	\$20,855,174	\$23,829,144	\$28,606,541	\$27,000,000
Real Property Current Year	\$16,501,032	\$17,113,965	\$19,982,728	\$20,241,551
Real Property Prior Year	\$1,542,747	\$2,126,220	\$1,665,288	\$1,367,705
Insurance Premium Tax	\$6,161,961	\$6,362,964	\$6,285,200	\$6,600,000
Motor Vehicle TAVT	\$1,833,592	\$2,759,142	\$3,252,820	\$3,400,000
Electric Franchise Fees	\$2,519,351	\$2,475,251	\$2,618,550	\$2,700,000
Business & Occupation Tax	\$1,689,956	\$1,816,703	\$1,817,287	\$1,780,000
Recording Intangible Tax	\$892,020	\$1,297,893	\$916,910	\$1,100,000
Gas Franchise Fees	\$605,767	\$1,076,596	\$931,850	\$978,400
Television Cable Franchise Fees	\$1,019,495	\$961,589	\$909,442	\$855,600
Alcohol Beverage Excise	\$857,640	\$963,082	\$857,137	\$810,000
<b>Subtotal - Top 10 Revenues</b>	<b>\$54,478,734</b>	<b>\$60,782,549</b>	<b>\$67,843,753</b>	<b>\$66,833,256</b>

## FY 2023 Adopted Revenues





# 2023 REVENUE DETAIL

## FY 2023 Other Revenues

Account	FY2023 Adopted
Building Residential	\$871,000
Municipal Court Fees	\$740,000
Alcohol Beverage Licenses	\$540,000
Building Commercial	\$451,000
Real Estate Transfer Tax	\$327,000
Building Plan Review	\$304,000
Financial Institution Tax	\$289,000
Professional Flat Fee	\$134,000
Athletic Field Rental	\$107,000
Operating Transfers In (CVB)	\$90,000
Motor Vehicle Tax	\$89,000
Administrative Fee	\$70,000
Zoning & Land Use Residential	\$68,000
Electrical	\$64,000
Interest Earnings	\$60,000
Site/Plan Review	\$55,000
Insurance Fee	\$52,000
Mechanical	\$44,000
False Alarms	\$40,000
Non-Resident Fees	\$37,000
Telephone Franchise Fees	\$35,000
Business License Penalty	\$30,000
Damaged Property	\$30,000
Pavilion Rental	\$26,000
International Festival	\$20,000
Plumbing	\$17,000
Program Fees	\$15,000
Background Checks	\$14,000
Sign Permits	\$11,000
Community Room Rental	\$11,000
Commercial	\$10,000
Retaining Wall	\$9,000
Business License Interest	\$6,000
Accident Reports	\$6,000

Account	FY2023 Adopted
Other Charges For Services	\$6,000
Massage Therapy	\$5,000
Police Vehicle Usage	\$4,000
Pouring Permit	\$3,000
Door-To-Door Solicitation	\$3,000
Administrative Permit	\$2,500
Administrative Variance Resident	\$2,200
Demolition	\$1,800
Administrative Variance Commercial	\$1,700
Other Fees	\$1,000
Tennis Court Rental	\$900
Special Event Fee	\$600
Administrative Fee	\$500
Microfilming Fees	\$400
Right-Of-Way-Donation	\$300
NSF Check Fee	\$300
Expungements	\$50
Pawn Shop	\$45
<b>Total Other Revenues</b>	<b>\$4,705,295</b>



# TOP REVENUE DETAIL

## Local Option Sales Tax

### Purpose

Local Option Sales Tax (LOST) is intended to be used to assist funding services provided including police and fire protection, streets, roads, parks, and recreational programs. In short, LOST revenues expand the total revenues available to the City to pay for services that would otherwise be paid for out of property taxes.

**37.7%**  
GENERAL FUND REVENUE

### Mechanics

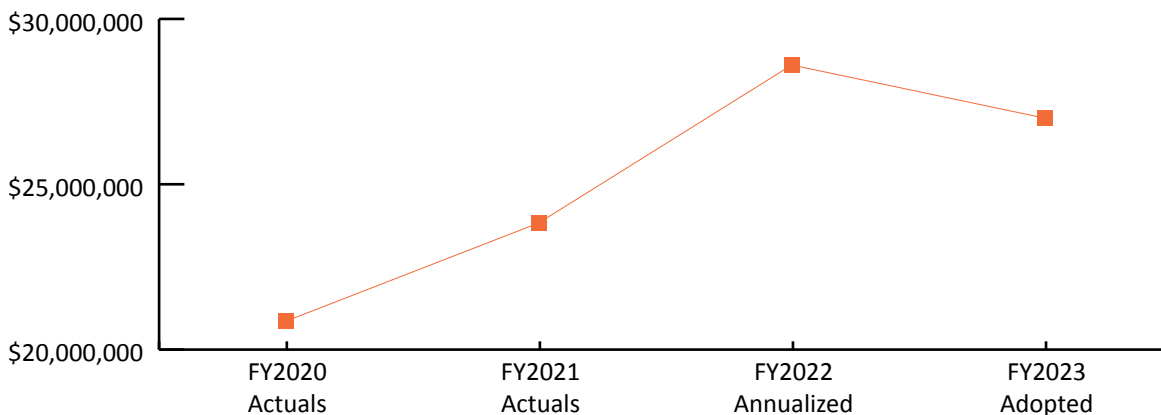
A one percent (1%) sales and use tax is charged within Fulton County and collected by the State Revenue Commissioner. The collected funds are distributed to the cities and counties, on a monthly basis, in accordance with the formula in the Certificate of Distribution.

### Current Rate

The City will receive 7.7481% of the one percent sales and use tax collected within Fulton County through December 2022. This distribution percentage was a negotiated amount (approved by Council in Resolution 2013-09-21 in September 2013). For the one percent sales and use tax collected within Fulton County In January 2023 going forward, the City will receive 7.3493%. This distribution percentage was a negotiated amount (approved by Council in Resolution 2022-11-33 in November 2022). This distribution percentage will remain in effect for FY2023.

### Projection

The FY2023 revenue projection reflects an increase of 26.2% over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022.”



## Real and Personal Property Tax

### Purpose

Real and Personal Property Tax is for the purpose of generating revenues to defray the costs of operating the City, of providing governmental services, for the repayment of principal and interest on general obligation bonds, and for any other public purpose as determined by the City Council in its discretion.

**30.2%**  
GENERAL FUND REVENUE

### Mechanics

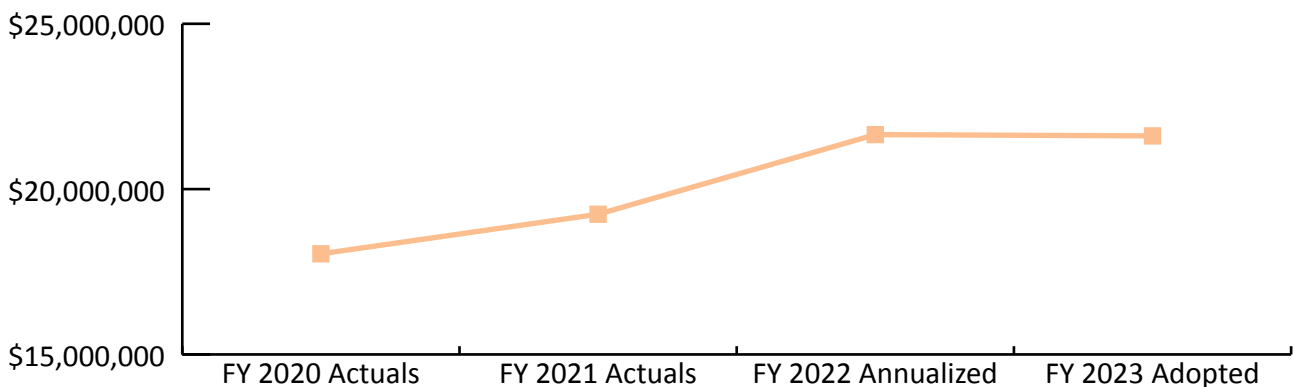
Annually the City Council establishes a millage rate for the City property tax. The millage rate is capped at 4.731 unless a higher millage rate is recommended by resolution of the City Council and subsequently approved by a majority of the qualified voters of the City voting in a referendum.

### Current Rate

The 2022 millage rate was set at the August 15, 2022 Council Meeting. The 2022 rate is 3.986 mills or \$3.986 for every \$1,000 of next assessed value. When forecasting property tax revenue for FY2023, a millage rate of 3.986 mills was utilized. The actual FY2023 rate will be set in the summer of 2023 once the Tax Digest is received from Fulton County.

### Projection

The revenue projection FY2023 is an 8.8% increase compared to FY2022 budgeted numbers and continues the millage rate of 3.986 mills.



CONTINUED:

**FY2022 revenues** have not yet been received (anticipated to be collected in October and November 2022) and are impacted by three factors - the millage rate, the timing of billing, and the collection percentage. The Council will set the millage rate in the summer (after the digest is received from Fulton County). Fulton County has indicated the preparation of the digest is on-time and anticipates the billing of the FY2022 taxes will be completed in August 2022 so 96% of revenues should be received within a time period that will be recognized for FY2022. Based on historical trends, collections are anticipated at 97% of the billed taxes. The graph on page 19 reflects FY2022 revenue in the annualized amount including \$1.6M in one-time revenue from prior year appeals that have now been settled. The increased amount of prior year collections is not forecasted to continue into FY2023.

**FY2023 revenues** will be impacted by the three factors impacting FY2022 revenues (millage rate set, percentage received in fiscal year, percentage of collections), and changes in the FY2023 Tax Digest (growth and reassessment). For the purpose of projecting FY2023 collections (to be received in October and November 2023), staff has made the following assumptions. The current millage rate of \$3.986 per \$1,000 of taxable value was utilized for the FY2023 Budget preparation. Additional assumptions include, on-time billing by Fulton (4% of FY2022 property taxes and 96% of FY2023 property taxes will be collected in FY2023). Secondly, collections are anticipated at 97% of billed taxes (based on historical collection rates from FY2012 - FY2018). Third, staff has assumed Council will allow the 2023 Tax Digest to grow by growth. Historically, the digest has grown approximately \$70M per year.



# Insurance Premium Tax

## Purpose

The Insurance Premium Tax is levied on gross direct premiums on life, accident, and sickness insurance policies written on persons residing within the boundaries of the City, and other types of insurance policies written by all companies doing business in the State of Georgia.

9.2%  
GENERAL FUND REVENUE

## Mechanics

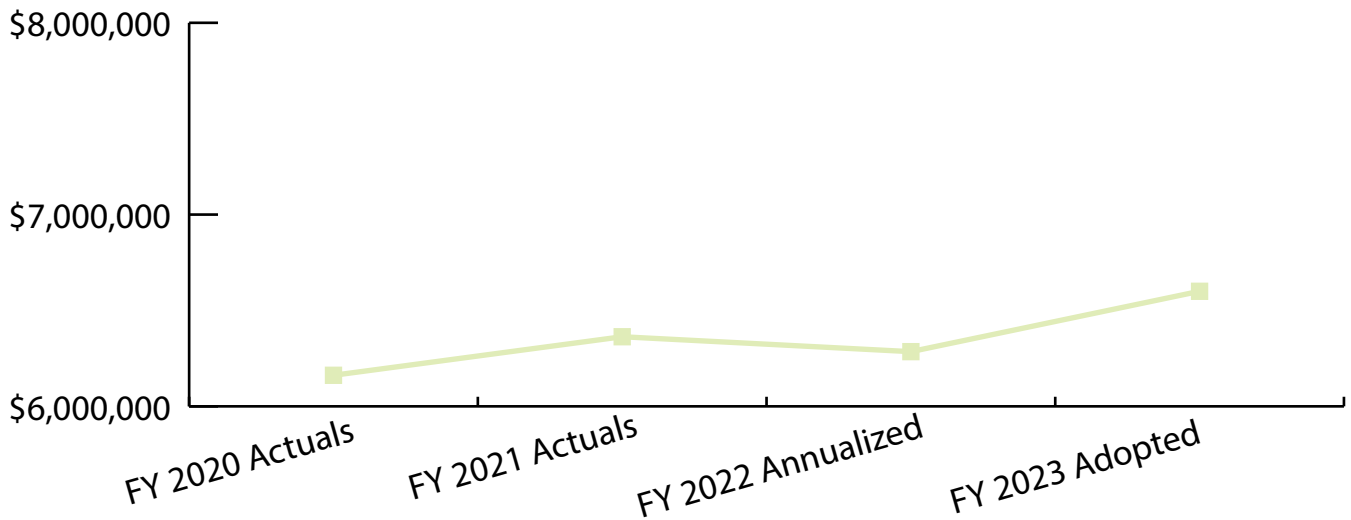
Insurance Premium Taxes are collected by the Georgia Commissioner of Insurance and distributed to municipalities based on premiums allocated on a population ratio formula (the population of Johns Creek divided by the population of all other municipalities in Georgia). The tax is distributed in a lump sum payment each fall.

## Current Rate

The current rates are one percent (1%) on gross direct premiums for life, accident, and sickness policies, and two and a half percent (2.5%) on gross premiums of all other types of insurance.

## Projection

The FY2023 revenue projection reflects an increase of 5% over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022



# Motor Vehicle TAVT

## Purpose

In 2012, the Georgia General Assembly passed House Bill 386 which changed the way motor vehicles are taxed in Georgia. Under prior law, motor vehicles were generally subject to Sales Tax at the time of purchase and an Annual Ad Valorem Tax every year thereafter. Under House Bill 386, motor vehicles titled in Georgia on or after March 1, 2013 are subject to a one-time TAVT and are exempt from Sales Tax and Annual Ad Valorem Tax.

**4.8%**  
GENERAL FUND REVENUE

## Mechanics

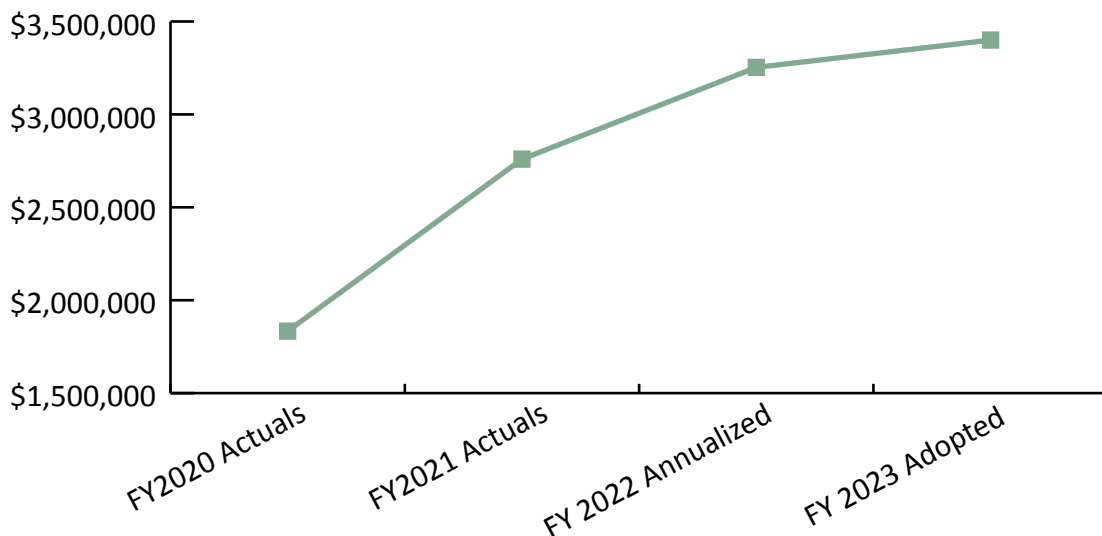
The 7% Tax is collected by Georgia Department of Revenue (GDOR). Effective July 1, 2019 GDOR retains 35% and distributes the remaining 65% to local governments (Fulton County) based on sales within their county. Fulton County then distributes the funds to government entities with in Fulton County based on location of the buyer. First MARTA receives fixed amount drawn prorata from all Fulton County collections. The remaining amount is distributed between Fulton County School (49%), Fulton County (28%) and the City of Johns Creek (23%).

## Current Rate

The current TAVT Rate is 7% of the vehicles fair market value at the time of purchase.

## Projection

The FY2023 revenue projection reflects a 61.2% increase over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022. The recent change to the tax percentage split and the increase number of Johns Creek resident purchasing new cars continue to be reflected in the revenue projection.



## Electric Franchise Fees

### Purpose

Franchise fees are implemented as part of a service agreement executed between the City and a utility company or cable company that grants the company usage of the City’s rights-of-way. The fees are intended to reimburse the City for the use and maintenance of the right-of-way. Traditionally, the fees are also viewed as compensation for the awarding by local governments of exclusive rights to specific public utility companies to provide service in specific areas.

3.8%  
GENERAL FUND REVENUE

### Mechanics

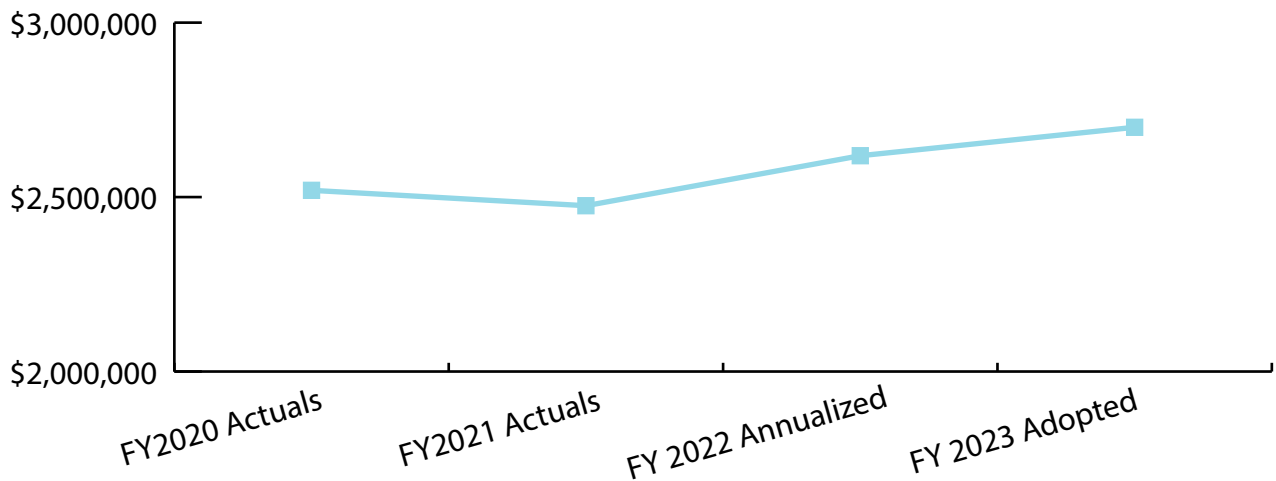
The City currently collects electric franchise fees from two electricity providers: Georgia Power and Sawnee EMC. Georgia Power remits their payments annually, while Sawnee remits their payments quarterly.

### Current Rate

The current electric franchise fee rate is four percent (4%) of total electricity sales receipts.

### Projection

The FY2023 revenue projection reflects an 8.6% increase over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022.



# Business and Occupation Tax

## Purpose

Business and Occupation Taxes are taxes imposed on businesses located within the City for the purpose of generating revenue for the provision of local government services.

**2.5%**  
GENERAL FUND REVENUE

## Mechanics

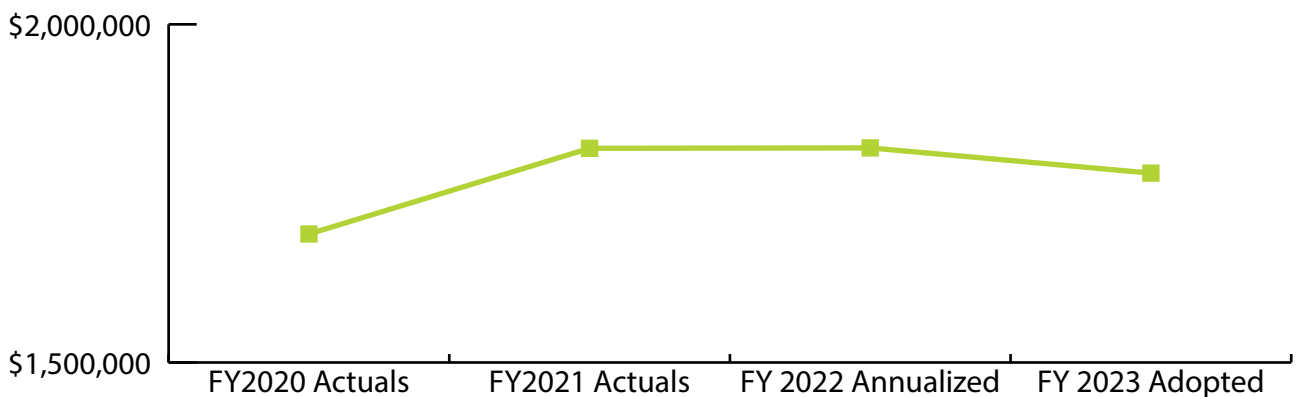
City Council adopts a schedule of fees establishing the taxation method and scale for occupations within the City. The current methodology utilizes a combination of profitability ratios, gross receipts, and number of employees to reach a final tax number. Businesses must pay their occupation taxes annually by March 31 and state law mandates that the occupation tax for a new business be paid within thirty (30) days of commencing the business.

## Current Rate

The current rate establishes twenty four (24) profitability ratio tiers based on NAIC (North American Industry Classification) codes with corresponding tax rates, ranging from \$0.50 to \$2.20 per thousand dollars gross revenue. The tax rate increases based on the profitability of the business. An additional \$13 per employee tax and a \$75 administrative fee is included in the final taxes due. Professional practitioners, as identified by state law, may choose to pay a \$400 flat rate in lieu of the gross receipt/profitability ratio classification.

## Projection

The FY2023 revenue projection reflects a 12.8% increase over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022.





## Recording Intangible Tax

### Purpose

Intangible recording tax is due and payable by the note holder, upon the recording of an instrument securing a long-term revolving line of credit secured by real estate, a long-term line of credit secured by real estate.

**1.5%**  
GENERAL FUND REVENUE

### Mechanics

Every holder (lender) of a long-term note secured by real estate must record the security instrument in the county in which the real estate is located within 90 days from the date of the instrument executed to secure the note.

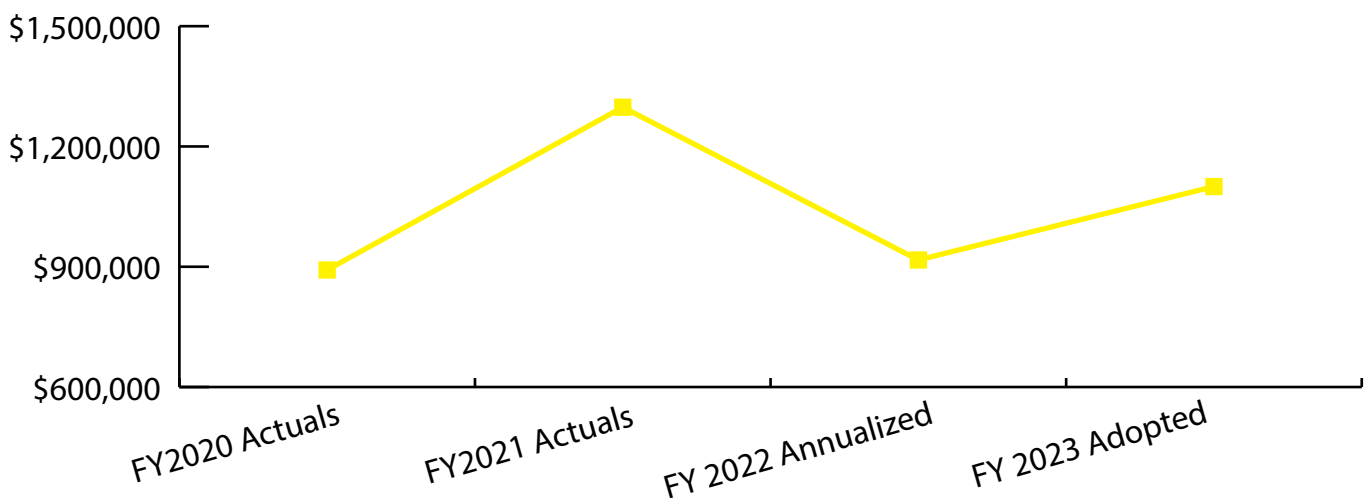
### Current Rate

The tax for recording the note is at the rate of \$1.50 for each \$500 or fractional part of the face amount of the note. The maximum amount of recording tax on any single note is \$25,000.

### Projection

The FY2023 revenue projection reflects a 9.1% increase over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022.

An average home loan of \$540,000 would generate \$1,625 in revenue. Historical sales volume has averaged 1,300 in calendar years 2019-2020, trending higher in 2021. FY2023 revenue projection assumes a sales volume of 1,000 homes as we are starting to see that volume trend down in 2022.



## Gas Franchise Fees

### Purpose

Franchise fees are implemented as part of a service agreement executed between the City and a utility company or cable company that grants the company usage of the City's rights-of-way. The fees are intended to reimburse the City for the use and maintenance of the right-of-way. Traditionally, the fees are also viewed as compensation for the awarding by local governments of exclusive rights to specific public utility companies to provide service in specific areas.

**1.4%**  
GENERAL FUND REVENUE

### Mechanics

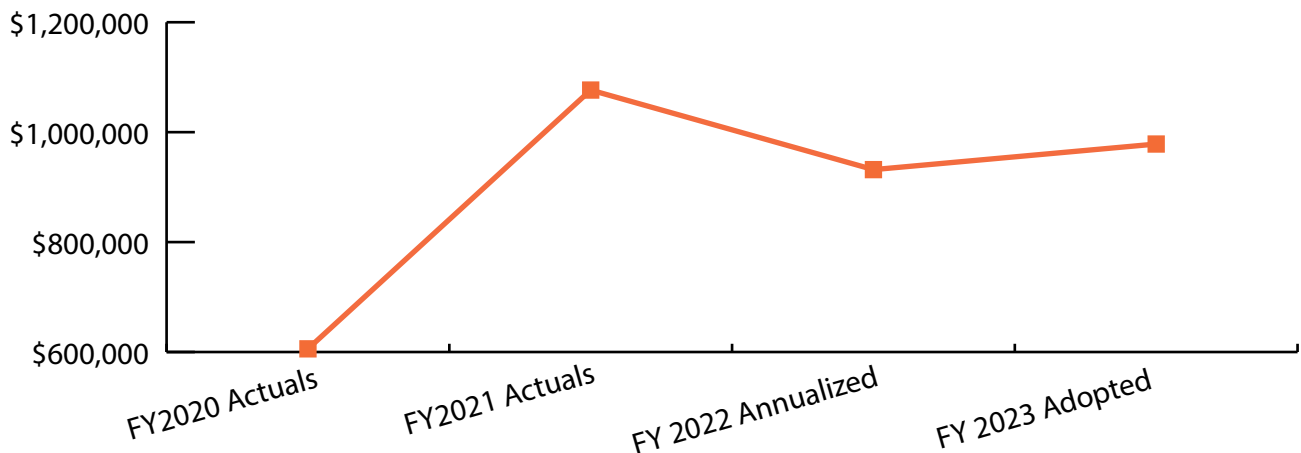
The City currently collects gas franchise fees from one natural gas provider: Atlanta Gas Light. AGL remits their payments quarterly.

### Current Rate

The current gas franchise fee rate is roughly three percent (3%) of total gas sales receipts. It is calculated by using the base year franchise fee factor multiplied by the inflation index and the design day capacity of the last day of the previous fiscal year.

### Projection

The FY2023 revenue projection reflects an increase of 8.1% over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022.



## Television Cable Franchise Fees

### Purpose

Franchise fees are implemented as part of a service agreement executed between the City and a utility company or cable company that grants the company usage of the City's rights-of-way. The fees are intended to reimburse the City for the use and maintenance of the right-of-way. Traditionally, the fees are also viewed as compensation for the awarding by local governments of exclusive rights to specific public utility companies to provide service in specific areas.

**1.2%**  
GENERAL FUND REVENUE

### Mechanics

The City currently collects television cable franchise fees from one cable provider: Comcast. Comcast remits their payments quarterly.

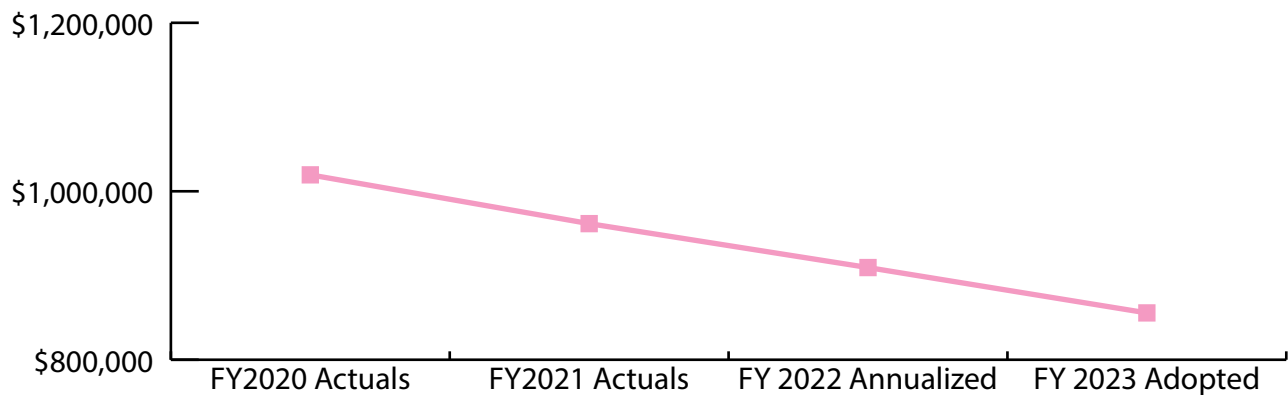
### Current Rate

The current television cable franchise fee rate is five percent (5%) of full basic service and converter rental sales receipts.

### Projection

The FY2023 revenue projection reflects an 11% decrease from the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022.

The recent declines experienced in this revenue category is reflective of the increasing popularity of streaming and on-line provision of television services. This trend is expected to continue into the foreseeable future.



# Alcohol Beverage Excise

## Purpose

The Alcohol Beverage Excise Tax is an excise tax imposed on liquor by the drink within the City for the purpose of raising revenue for City operations.

**1.1%**  
GENERAL FUND REVENUE

## Mechanics

Alcoholic Beverage Taxes are Proposed by the City Council as part of the Schedule of Fees and are paid monthly to the City by applicable businesses.

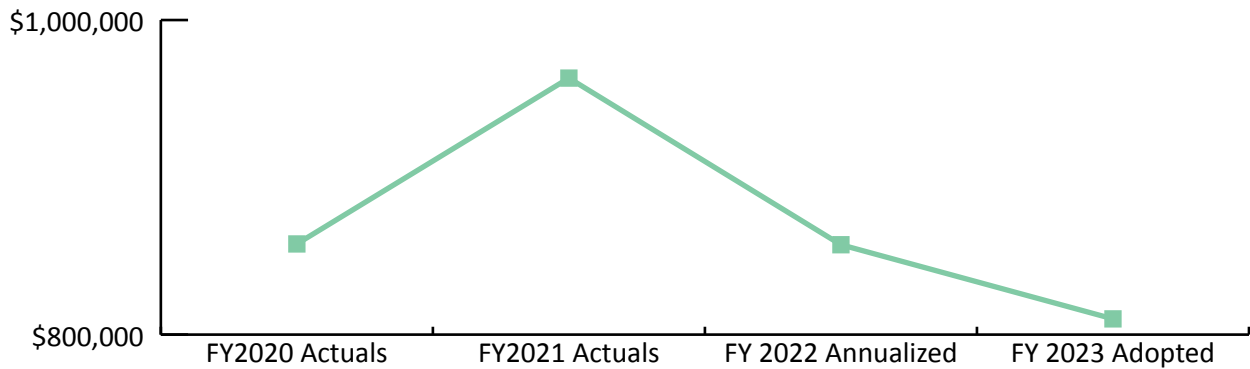
## Current Rate

The current excise tax rate is three percent (3%) on all liquor by the drink.

## Projection

The FY2023 revenue projection reflects a decrease of -18.7% from the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022.

Liquor by the drink sales have decreased since the onset of the pandemic and are anticipated to return to pre-pandemic level.





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# APPROPRIATED FUNDS

**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.

Fund Number		FY 2023 Adopted Projects and Expenditures
302	Infrastructure Maintenance Accrual	\$7,032,000
303	Equipment Accrual	\$1,057,140
310	Parks Bond	\$100,000
335	TSPLOST	\$700,000
336	TSPLOST II	\$13,100,295
350	Vehicle Replacement Accrual	\$1,071,000



## Infrastructure Maintenance Accrual

The Council created the Infrastructure Maintenance Accrual in 2016 to set aside funds for the care and maintenance of existing assets and infrastructure. The annual investment has grown each year and accrual amounts have been adjusted based on improved understanding of maintenance costs. As compared to FY2022, the City Hall and Fire Station accrual amounts were reset based on the results of the Reserve Study completed in FY2022. Additionally, comparing FY2022 to FY2023, the contribution to the accrual has been adjusted by inflation to ensure the funding set aside for future repairs and maintenance will keep up with the cost of the future work.

Maintenance Accruals	Beginning Balance	FY2023 Contributions	FY2023 Projects	Ending Balance
Roads and Right-of-Way	\$3,287,952	\$6,305,913	\$4,350,000	\$5,243,865
Sidewalks and Trails	\$1,226,491	\$592,881	\$400,000	\$1,419,372
Traffic Signal System	\$1,796,799	\$755,302	\$150,000	\$2,402,101
Bridges, Tunnels, and Dams	\$1,316,260	\$786,160	\$0	\$2,102,420
Parks	\$1,991,555	\$1,903,803	\$1,600,000	\$2,295,358
Fire Stations	\$1,716,995	\$285,000	\$190,000	\$1,811,995
City Hall	\$730,104	\$215,000	\$342,000	\$603,104
Land Acquisition	\$2,511,440	\$1,942,424	\$0	\$4,453,864
<b>Total</b>	<b>\$14,577,596</b>	<b>\$12,786,483</b>	<b>\$7,032,000</b>	<b>\$20,332,079</b>

By design, the expenditures in the Infrastructure Maintenance Accrual do not equal the level of investment each year as the fund is designed to build up for the larger expenditures by spreading the cost out over the years leading up to the expenditure for a major replacement such as the roof at Park Place or a bridge rebuild.



## Equipment Accrual

The Equipment Accrual was established in FY2019 in recognition that from our public safety departments to the information technology that serves as the backbone of all departments, the City has recurring equipment costs that can be best accounted for and addressed through an accrual. Similar to the Infrastructure Maintenance Accrual and Vehicle Replacement Accrual, the Equipment Accrual is designed to build up for larger expenditures by accumulating the desired funding in this Equipment Accrual Fund balance prior to the planned expenditure or replacement project.. Additionally, the Equipment Accrual is designed to ensure funding for basic equipment needs are provided for before new capital projects and enhancements.

Equipment Accruals	Beginning Balance	FY2023 Contributions	FY2023 Projects	Ending Balance
Police	\$593,462	\$668,207	\$616,830	\$644,839
Fire	\$188,557	\$243,346	\$176,450	\$255,453
Information Technology	\$358,941	\$273,019	\$263,860	\$368,100
<b>Total</b>	<b>\$1,140,960</b>	<b>\$1,184,572</b>	<b>\$1,057,140</b>	<b>\$1,268,392</b>

## Parks Bond

In November 2016 voters in Johns Creek approved issuance of a \$40M bond for recreation and park improvements and bonds were issued in the spring of 2017. Summarizing the implementation of the Park Bond program, the City has completed improvement projects in the City's four existing parks and added four entirely new parks. Remaining funds are allocated to the construction of Cauley Creek Park, construction of the Rogers Bridge pedestrian/cycling connection, design of the Chattahoochee River Greenway, and engineering of the Creekside Park (behind City Hall). With Parks Bond funds exhausted, the on-going Recreation and Parks Strategic Plan update is anticipated to provide a road map for future improvements in programs and facilities.

Revenues	Cumulative thru 03/31/22	FY2022 to year end	FY2023 Adopted	Cumulative with FY2023
Interest Earnings	\$1,712,180	\$36,666	\$100,000	\$1,848,846
General Obligation Bond Issued	\$40,000,000	\$0	\$0	\$40,000,000
Bond Issuance Costs	(\$380,089)	\$0	\$0	(\$380,089)
Premiums on Bonds Issued	\$1,340,402	\$0	\$0	\$1,340,402
<b>Total</b>	<b>\$42,672,493</b>	<b>\$36,666</b>	<b>\$100,000</b>	<b>\$42,809,159</b>





# Parks Bond

## Completed Projects

1. **Autrey Mill Nature Preserve:** Farm Museum Renovation, Forest Management Study, Permeable Parking, Smokehouse Relocation, Program Barn Bathroom Addition, Warsaw Church Bathroom and Pavilion.
2. **Newtown Park:** Soccer and Lacrosse Turf Fields, Playground Sidewalk Connection, Bocce Court Expansion, Perimeter Trail Loop Connection.
3. **Ocee Park:** Pavilion near Tennis Courts and Soft Surface Trail (of note, other improvements at Ocee Park like the turf for five baseball infields as completed outside of the Parks Bond).
4. **Shakerag Park:** Track Field Turf, Tot Lot Playground, Fishing Pier, Wildlife Observation Deck, Cricket Pitches and Batting Cages, and Pavilion at Field #3.

## Land Acquisition and New Parks

1. **Morton Road Park:** 4-acre neighborhood park with turf-surfaced earth mounds, an open play area, a playground, two pavilions, a rubber multi-use path and half-court basketball.
2. **State Bridge Park:** 2-acre nature-based pocket park with walking path, natural creek, landscaping, and gravel parking area.
3. **Bell-Boles Park:** 2.2-acre pocket park with open grassed field, butterfly garden, stone labyrinth, gravel parking area, and furnishings.



Active Expenditure Authorizations	FY2023 Adopted
Project Management ...Jacobs (fka CH2M Hill)	\$200,000
<b>Total</b>	<b>\$200,000</b>

## TSPLOST

The TSPLOST (Transportation Special Purpose Local Option Sales Tax) was approved by Johns Creek voters in November 2016. The three-quarters of a penny sales tax was implemented across Fulton County outside the City of Atlanta from April 1, 2017 - March 31, 2022. As voters subsequently approved a TSPLOST in November 2021 (or TSPLOST II), the TSPLOST approved in 2016 is also referred to as TSPLOST I. Summarizing the implementation of the TSPLOST I program, the City has completed seven projects, presently has three projects in the construction stage, four projects in the right-of-way acquisition stage, five projects in the engineering stage, and one project on hold. Annually Council receives as ‘State of the Program’ overall implementation presentation at a Work Session in late January and as projects progress through the three phases (engineering / right-of-way acquisition / construction), project-specific information is presented at Work Sessions before projects begin or advance to the next phase.

Completed Projects	Original Estimate	Other Funding	Budgeted Funds	Cost	Remaining Funds
Bell Road at Cauley Creek Park Roundabout	\$1,200,000	n/a	\$1,136,449	\$1,131,068	\$5,381
Bell at Medlock Bridge Intersection Improvement	\$1,450,000	\$10,371	\$1,313,371	\$1,313,973	\$0
Bell Road at McGinnis Ferry Road Intersection Improvement	\$2,050,000	n/a	\$1,994,785	\$1,994,785	\$0
Bell Road at Rogers Circle South Roundabout	\$2,050,000	\$174,522	\$2,026,935	\$2,026,935	\$0
Jones Bridge Road at Waters Road Interim Int. Improvement	\$43,868	n/a	\$43,868	\$43,868	\$0
Medlock Bridge Road at State Bridge Interim Improvement	\$2,205,757	n/a	\$2,205,757	\$2,205,757	\$0
State Bridge Road (Camden Way to the Chattahoochee River)	\$4,000,000	\$1,055,447	\$5,055,447	\$4,591,237	\$464,209



Revenues	Cumulative thru 03/31/22	FY2022 Rest of the Year	FY2023 Adopted	Cumulative with FY2023
TSPLOST Revenue	\$73,819,702	\$0	\$0	\$73,819,702
Interest Earnings	\$1,169,824	\$27,836	\$300,000	\$1,497,660
<b>Total</b>	<b>\$74,989,526</b>	<b>\$27,836</b>	<b>\$300,000</b>	<b>\$75,317,362</b>

Expenditures	Original Estimate	Other Funding	Budgeted Funds	Estimated Cost	Anticipated Remaining
<b>Expenditures in Construction Stage</b>					
Barnwell Road at Holcomb Road Intersection Improvement	\$2,500,000	\$6,567,628	\$9,067,628	\$7,687,508	\$1,380,120
Bell Road Bridge over Cauley Creek Tributary	\$250,000	\$2,072,275	\$2,322,275	\$2,322,275	\$0
Haynes Bridge Road at Alabama Road (Intersection Improvement)	\$5,000,000	\$182,826	\$5,182,826	\$3,912,906	\$1,269,920
<b>Expenditures in Right-of-Way Stage</b>					
Jones Bridge Road Widening (Waters to State)	\$10,956,132	n/a	\$10,956,132	\$15,400,000	(\$4,443,868)
McGinnis Ferry Road Widening (Sargent to Douglas)	\$5,500,000	\$3,000,000	\$8,500,000	\$10,000,000	(\$1,500,000)
Medlock Bridge Road at Skyway Drive, Abbotts Bridge Road, Bell	\$4,600,000	n/a	\$4,666,000	\$4,600,000	\$0
Medlock Bridge Trail (from JC Parkway to McGinnis Ferry Road)	\$1,350,000	n/a	\$1,350,000	\$1,350,000	\$0
<b>Expenditures in Engineering Stage</b>					
Jones Bridge Road Sidewalk	\$2,000,000	n/a	\$2,000,000	\$2,000,000	\$0
Jones Bridge Road at Douglas Intersection Improvement	\$5,000,000	(\$500,000)	\$4,500,000	\$4,500,000	\$0
Medlock Bridge Road at Johns Creek Parkway	\$1,500,000	n/a	\$1,500,000	\$1,500,000	\$0
Medlock Bridge Road at McGinnis Ferry Road	\$2,550,000	n/a	\$2,550,000	\$2,550,000	\$0
Medlock Bridge Road at State Bridge Road Long-Term Intersection Improvement	\$5,794,243	n/a	\$5,794,243	\$5,794,243	\$0
<b>On Hold</b>					
New Location Road (Bell Road to Johns Creek Parkway)	\$2,500,000	n/a	\$2,500,000	\$2,500,000	\$0
<b>Inflation</b>					
Budgeted Inflation	\$3,750,000	(\$1,335,249)	\$2,414,751	n/a	\$2,414,751

Expenditures for Project Management	Original Estimate	Other Funding	Budgeted Funds	Estimated Cost	FY2023 Adopted
Project Management ...Jacobs (fka CH2M Hill)	\$3,125,000	n/a	\$3,125,000	\$3,125,000	\$700,000
<b>Total</b>					<b>\$700,000</b>

## TSPLOST II

Voters approved a continuation of TSPLOST or TSPLOST II as part of the November 2021 election. The adopted budget list for Johns Creek includes \$6.M for bridges, \$14.2M for traffic congestion relief, \$3.5M for landscape/ streetscape improvements, \$16.2M for operations and safety projects and \$16.5M for pedestrian / bike improvements. A separate fund has been established for TSPLOST II (Fund 336) to budget the projects in the categories approved by Council.

Revenues	Total Authorized	FY2022 Anticipated	FY2023 Adopted	Anticipated Remaining
TSPLOST Revenue	\$65,501,474	\$6,550,147	\$13,100,295	\$45,851,032
Interest Earnings	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$65,501,474</b>	<b>\$6,550,147</b>	<b>\$13,100,295</b>	<b>\$45,851,032</b>

FY2023 Expenditure Authorizations	Total Authorized	FY2022 Anticipated	FY2023 Adopted	Anticipated Remaining
Project Management	\$3,275,074	\$200,074	\$400,000	\$2,675,000
Budgeted Inflation	\$5,240,118	\$0	\$0	\$5,240,118
Bridges	\$6,500,000	\$0	\$1,000,000	\$5,500,000
Traffic Congestion Relief	\$14,200,000	\$300,000	\$4,450,000	\$9,450,000
Landscape/Streetscape	\$3,500,000	\$50,000	\$7,000	\$3,443,000
Operations and Safety	\$16,286,282	\$1,450,000	\$2,050,000	\$12,786,282
Pedestrian/Bike Improvements	\$16,500,000	\$150,000	\$5,150,000	\$11,200,000
<b>Total</b>	<b>\$65,501,474</b>	<b>\$2,150,074</b>	<b>\$13,057,000</b>	<b>\$50,294,400</b>



## Vehicle Replacement Accrual

The Vehicle Replacement Accrual sets aside funds for the replacement of existing vehicles. From fire trucks to police patrol vehicles to trucks driven by inspectors, the City provides the resources necessary for the staff to provide services. The 2023 Budget sets aside just over \$1.1M for vehicle replacements. By design, the expenditures in the Vehicle Replacement Accrual do not equal the total or replacements each year as the fund is designed to build up designed to build up for larger expenditures by accumulating the desired funding in this Vehicle Replacement Accrual Fund balance prior to the planned expenditure or replacement project such as police vehicles or a fire engine.

Vehicle Replacements	Beginning Balance	FY2023 Contributions	FY2023 Projects	Ending Balance
Police Vehicles	\$171,164	\$540,479	\$814,000	(\$102,357)
Fire Apparatus / Vehicles	\$122,487	\$551,355	\$137,000	\$536,842
Other City Vehicles	\$53,906	\$93,435	\$120,000	\$27,341
<b>Total</b>	<b>\$347,557</b>	<b>\$1,185,270</b>	<b>\$1,071,000</b>	<b>\$461,827</b>

Summary of Vehicle Replacement Requests	Requested	Funded	Scheduled	Replacements
Police: 14 Vehicles → 14 Vehicles	\$814,000	\$814,000	14 vehicles	14 vehicles
Fire: Fire Marshal Vehicle: 2016 Ford F250 → 2023 Ford F250	\$65,000	\$65,000	1 vehicle	1 vehicle
Fire: 1 Rescue Boat → 1 Rescue Boat	\$72,000	\$72,000	1 apparatus	1 apparatus
Public Works: 2007 Ford Fusion → 2023 Ford Explorer	\$40,000	\$40,000	1 vehicle	1 vehicle
Public Works: 2007 Ford Ranger → 2023 Ford F150	\$40,000	\$40,000	1 vehicle	1 vehicle
City Hall Pool: 2013 Chevy Caprice → 2023 Ford Explorer	\$40,000	\$40,000	1 vehicle	1 vehicle
<b>Total</b>	<b>\$1,071,000</b>	<b>\$1,071,000</b>		



# OTHER FUNDS

Seized/Forfeited Asset Fund (210)	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted	Change from 2022
Revenues	\$95,391	\$28,366	\$5,556	\$176,650	\$1,000
Expenditures	\$58,602	\$97,046	\$95,107	\$176,650	\$1,000
<b>Balance</b>	<b>\$36,789</b>	<b>(\$68,680)</b>	<b>(\$89,551)</b>	<b>\$0</b>	<b>\$0</b>

State Confiscated Fund (211)	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted	Change from 2022
Revenues	\$0	\$56,613	\$16,890	\$10,000	\$0
Expenditures	\$0	\$18,093	\$2,119	\$10,000	\$0
<b>Balance</b>	<b>\$0</b>	<b>\$38,520</b>	<b>\$14,771</b>	<b>\$0</b>	<b>\$0</b>

E911 Fund (215)	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted	Change from 2022
Revenues	\$1,929,127	\$1,938,970	\$1,535,048	\$2,068,468	\$0
Expenditures	\$1,929,127	\$1,938,970	\$1,535,048	\$2,068,468	\$0
<b>Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

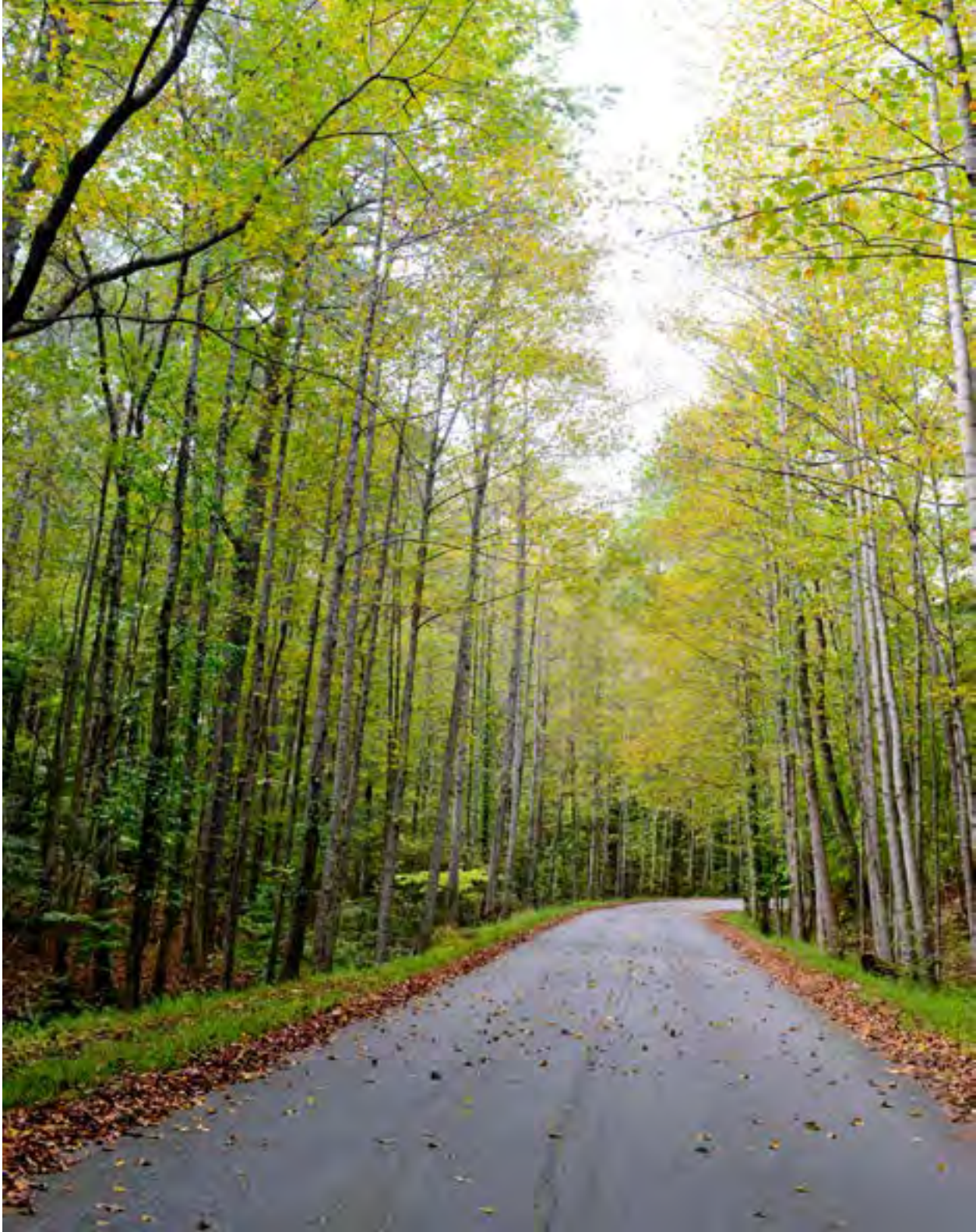
LMIG Fund (250)	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted	Change from 2022
Revenues	\$0	\$0	\$879,488	\$700,000	(\$682,907)
Expenditures	\$0	\$0	\$8,154	\$700,000	(\$582,907)
<b>Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$871,334</b>	<b>\$0</b>	<b>(\$100,000)</b>

Hotel/ Motel Fund (275)	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted	Change from 2022
Revenues	\$344,382	\$383,455	\$447,177	\$383,455	\$143,455
Expenditures	\$344,382	\$383,455	\$450,769	\$383,455	\$143,455
<b>Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,592)</b>	<b>\$0</b>	<b>\$0</b>

Tree Replacement Fund (285)	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted	Change from 2022
Revenues	\$170,528	\$41,744	\$75,479	\$20,000	\$20,000
Expenditures	\$0	\$0	\$0	\$20,000	(\$160,152)
<b>Balance</b>	<b>\$170,528</b>	<b>\$41,744</b>	<b>\$75,479</b>	<b>\$0</b>	<b>\$180,152</b>



Stormwater Fund (560)	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted	Change from 2022
Revenues	\$0	\$7,493,705	\$3,836,200	\$3,800,000	(\$36,200)
Expenditures	\$0	\$134,023	\$3,631,970	\$3,800,000	\$0
<b>Balance</b>	<b>\$0</b>	<b>\$7,359,682</b>	<b>\$204,230</b>	<b>\$0</b>	<b>(\$36,200)</b>



# DEBT FUNDS

The City has three debts: (1) City Hall Certificate of Participation issuance, (2) Resurfacing Loan from Georgia Tollway Infrastructure Bank, and (3) Parks General Obligation Bond issuance. The first two are managed out of Fund 400 (Debt Service Fund) and the Parks Bond Debt is distinctly managed out of Fund 410 (Parks Bond Debt Service).

In accordance with the City's Debt Management Policy, as part of the budget preparation, each debt is reviewed and considered for potential early repayment. Of the three debts, two have not yet reached the point when they can be considered to be retired early. The City Hall COPS issuance is callable at par on September 1, 2027. The Parks Bond (for bonds maturing on April 1, 2028 or later) is callable on or after April 1, 2027. The GTIB loan for resurfacing can be prepaid in whole or in part at any time without premium or penalty according to the terms of the Promissory Note. The Adopted FY2023 Budget anticipates paying the \$272,717 of principal and interest that are due in FY2023.

Revenues Debt Service Fund (400)	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Operating Transfers In	\$2,322,029	\$3,319,269		
...from Public Works for GTIB Resurfacing Loan			\$1,256,757	\$273,717
...from Facilities for City Hall COPS issuance			\$2,046,896	\$2,047,216
<b>Totals</b>	<b>\$2,322,029</b>	<b>\$3,319,269</b>	<b>\$3,303,653</b>	<b>\$2,320,933</b>

Expenditures Debt Service Fund (400)	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Capital Lease Principal	\$1,636,968	\$2,677,412		
...GTIB Resurfacing Loan			\$1,189,684	\$213,589
...City Hall COPS issuance			\$1,550,000	\$1,590,000
Capital Lease Interest	\$685,061	\$641,857		
...GTIB Resurfacing Loan			\$67,073	\$60,128
...City Hall COPS issuance			\$496,896	\$457,216
<b>Totals</b>	<b>\$2,322,029</b>	<b>\$3,319,269</b>	<b>\$3,303,653</b>	<b>\$2,320,933</b>







<b>Revenues Debt Service Parks GO Bond (410)</b>	<b>FY2020 Actuals</b>	<b>FY2021 Actuals</b>	<b>FY2022 Annualized</b>	<b>FY2023 Adopted</b>
Property Taxes - Current Year	\$2,020,720	\$1,985,223	\$2,427,567	\$2,452,989
Property Taxes - Prior Year	\$192,509	\$252,128	\$178,783	\$179,356
Interest Earnings	\$8,445	\$4,270	\$3,110	\$5,000
<b>Total</b>	<b>\$2,221,674</b>	<b>\$2,241,621</b>	<b>\$2,609,460</b>	<b>\$2,637,345</b>

<b>Expenditures Debt Service Parks GO Bond (410)</b>	<b>FY2020 Actuals</b>	<b>FY2021 Actuals</b>	<b>FY2022 Annualized</b>	<b>FY2023 Adopted</b>
Bond Principal	\$660,000	\$700,000	\$730,000	\$770,000
Bond Interest	\$1,431,638	\$1,398,638	\$1,398,638	\$1,327,138
Fund Balance - Unreserved	\$0	\$0	\$0	\$540,207
<b>Total</b>	<b>\$2,091,638</b>	<b>\$2,098,638</b>	<b>\$2,128,638</b>	<b>\$2,637,345</b>

# PERSONNEL

Department	Full Time	Part Time
City Clerk	3	1
City Council	1	7
City Manager	6	0
Communications	4	0
Community Development	20	0
Court	4	0
Facilities	0	0
Finance	12	0
Fire	89	1
Human Resources	4	0
IT/GIS	7	0
Legal	0	0
Police	97	7
Public Works	0	0
Recreation and Parks	3	10
	<b>250</b>	<b>26</b>

The base personnel presented parallel the 246 current staff as authorized in the revised FY2022 Budget. As with prior years, the public safety personnel make up the bulk (186 positions or 75%) of the City’s personnel. The FY2023 Budget includes the request for the full-time addition of (1) Assistant City Manager, (1) Administrative Assistant, (1) Police Officer, and (1) Behavioral Health Clinician and are described both following the personnel summary and on the Capital / Enhancements list. Of note, funding for these four recommended additional personnel has been included in the respective departmental operational budgets.

## Personnel Variance Analysis

The largest expenditures in the FY2023 Budget are the personnel costs at \$32M or roughly 62% of the General Fund. As a service-oriented organization, personnel costs will likely always be the City’s largest expenditure as people deliver our services to the community. The variance analysis that follows compares each component of the personnel expenditures to the FY2022 Budget. Increases or (decreases) are shown as well as the percentage of the increase or (decrease).

## Assumptions

FY2023 COLA assumes a 4.9% increase for full-time employees. Merit step-increase of 3.3% is assumed for full-time employees and merit step increase of 3.5% is assumed for Department Heads. Health Benefit Package assumes a premium rate increase of 12% for Health and 12% for Dental coverages effective January 2023. Coverages for Life and Long-Term Disability assume no increase FY2023.





# ORGANIZATION - 2023



## Department Summary

Department	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
City Clerk	\$578,030	\$367,609	\$641,897	\$742,746
City Council	\$243,941	\$164,130	\$292,207	\$357,001
City Manager	\$881,402	\$3,727,634	\$1,007,198	\$1,581,204
Communications	\$568,213	\$608,541	\$797,908	\$816,571
Community Development	\$2,501,501	\$2,223,243	\$2,300,055	\$2,494,990
Court	\$636,792	\$643,619	\$654,980	\$734,530
Facilities	\$2,996,571	\$2,657,906	\$2,595,380	\$2,716,393
Finance	\$1,194,379	\$1,418,667	\$1,583,525	\$2,117,269
Fire	\$11,013,224	\$9,795,043	\$12,108,194	\$12,511,910
Human Resources	\$925,300	\$949,479	\$843,965	\$655,922
IT/GIS	\$1,920,016	\$2,097,765	\$2,243,602	\$2,306,838
Legal	\$457,984	\$430,890	\$400,000	\$450,000
Police	\$11,271,216	\$9,990,977	\$12,601,547	\$14,242,144
Public Works	\$6,216,661	\$6,147,016	\$7,615,572	\$6,551,231
Recreation and Parks	\$1,904,474	\$2,052,590	\$2,044,173	\$3,443,477
<b>Total - All Departments</b>	<b>\$43,309,707</b>	<b>\$43,275,107</b>	<b>\$47,730,203</b>	<b>\$51,722,226</b>



# City Clerk

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$243,334	\$256,801	\$227,723	\$262,846
Car Allowance	\$3,643	\$3,021	\$3,900	\$3,600
Temporary/PT Employee	\$9,132	\$8,432	\$8,073	\$8,736
Health	\$12,149	\$19,449	\$13,974	\$27,685
Long-Term Disability	\$1,463	\$1,599	\$1,332	\$1,197
Dental	\$1,804	\$2,060	\$1,720	\$3,015
Life	\$1,206	\$1,201	\$3,725	\$1,910
Social Security (FICA)	\$15,372	\$16,142	\$14,655	\$16,591
Medicare	\$3,595	\$3,775	\$3,427	\$3,882
Retirement	\$35,127	\$26,562	\$24,414	\$37,342
Workers Compensation	\$1,011	\$750	\$580	\$629
<b>Subtotal - Personnel</b>	<b>\$327,835</b>	<b>\$339,792</b>	<b>\$303,523</b>	<b>\$367,433</b>

Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Contractual	\$10,771	\$6,635	\$9,906	\$20,875
Election	\$214,919	\$0	\$311,725	\$327,312
Advertising	\$4,399	\$4,475	\$1,759	\$5,500
Printing & Binding	\$0	\$84	\$202	\$200
Travel	\$566	\$1,523	\$1,832	\$8,201
Dues & Fees	\$1,114	\$1,024	\$8,374	\$1,289
Education & Training	-\$50	\$4,984	\$2,363	\$5,511
Hospitality	\$918	\$102	\$329	\$750
Recording Fees	\$190	\$151	\$130	\$575
Supplies	\$340	\$15	\$797	\$3,500
Office Supplies	\$491	\$2,004	\$880	\$1,300
Postage	\$207	\$262	\$77	\$300
Operating Supplies	\$16,332	\$6,559	\$0	\$0
<b>Subtotal - Operations</b>	<b>\$250,196</b>	<b>\$27,817</b>	<b>\$338,374</b>	<b>\$375,313</b>
<b>City Clerk Totals</b>	<b>\$578,030</b>	<b>\$367,609</b>	<b>\$641,897</b>	<b>\$742,746</b>

## This year we...

Implemented Munidocs – digitized 1424 records (so far) all of the City’s ordinances and resolutions since incorporation and placed them on-line for staff and citizens.

## City Council

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$181,252	\$112,113	\$174,574	\$189,034
Car Allowance	\$2,608	\$50	\$4,000	\$4,800
Gym Membership	\$110	\$491	\$0	\$0
Health	\$14,300	\$0	\$0	\$0
Long-Term Disability	\$295	\$0	\$342	\$401
Dental	\$972	\$0	\$0	\$0
Life	\$244	\$0	\$632	\$638
Social Security (FICA)	\$10,965	\$6,951	\$11,085	\$12,019
Medicare	\$2,564	\$1,626	\$2,593	\$2,814
Retirement	\$7,604	\$0	\$2,234	\$8,601
Workers Compensation	\$559	\$215	\$398	\$140
<b>Subtotal - Personnel</b>	<b>\$221,473</b>	<b>\$121,446</b>	<b>\$195,858</b>	<b>\$218,447</b>

Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Professional Services	\$118	\$9,573	\$4,313	\$4,000
Travel	\$869	\$1,334	\$14,294	\$40,750
Dues & Fees	\$16,801	\$29,017	\$22,902	\$31,785
Education & Training	\$3,297	\$1,732	\$13,954	\$16,300
Hospitality	\$652	\$33	\$8,326	\$12,000
Local Grant Match	\$0	\$0	\$30,000	\$30,000
Supplies	\$173	\$89	\$307	\$700
Office Supplies	\$393	\$870	\$865	\$3,000
Postage	\$22	\$14	\$19	\$19
Operating Supplies	\$142	\$24	\$1,369	\$0
<b>Subtotal - Operations</b>	<b>\$22,468</b>	<b>\$42,685</b>	<b>\$96,349</b>	<b>\$138,554</b>
<b>City Council Totals</b>	<b>\$243,941</b>	<b>\$164,130</b>	<b>\$292,207</b>	<b>\$357,001</b>

# City Manager

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$420,716	\$537,820	\$629,292	\$842,969
Car Allowance	\$4,857	\$4,829	\$9,200	\$14,400
Gym Membership	\$146	\$315	\$90	\$0
Temporary/PT Employee	\$5,459	\$2,896	\$0	\$0
Health	\$37,465	\$39,754	\$56,850	\$96,008
Long-Term Disability	\$1,757	\$3,308	\$3,478	\$3,842
Dental	\$3,889	\$4,520	\$4,228	\$4,509
Life	\$1,452	\$2,491	\$5,831	\$5,966
Social Security (FICA)	\$19,136	\$27,452	\$33,225	\$45,180
Medicare	\$6,053	\$7,554	\$8,923	\$12,075
Retirement	\$56,142	\$77,021	\$91,658	\$134,349
Workers Compensation	\$1,426	\$1,546	\$1,474	\$758
<b>Subtotal - Personnel</b>	<b>\$558,498</b>	<b>\$709,506</b>	<b>\$844,249</b>	<b>\$1,160,056</b>

Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Professional Services	\$21,685	\$35,226	\$14,442	\$107,500
Other	\$264,135	\$2,928,004	\$101,492	\$181,614
Advertising	\$225	\$0	\$2,063	\$16,500
Travel	\$965	\$832	\$600	\$9,750
Dues & Fees	\$18,521	\$32,329	\$14,979	\$62,444
Education & Training	\$2,096	\$9,062	\$14,929	\$20,540
Hospitality	\$160	\$2,879	\$11,762	\$15,700
Office Supplies	\$2,934	\$3,064	\$2,000	\$2,000
Postage	\$449	\$1,290	\$182	\$100
Printing and Binding	\$0	\$0	\$0	\$5,000
Operating Supplies	\$11,734	\$5,442	\$500	\$0
<b>Subtotal - Operations</b>	<b>\$322,904</b>	<b>\$3,018,128</b>	<b>\$162,949</b>	<b>\$421,148</b>
<b>City Manager Totals</b>	<b>\$881,402</b>	<b>\$3,727,634</b>	<b>\$1,007,198</b>	<b>\$1,581,204</b>





## Communications

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$382,156	\$399,717	\$441,359	\$451,551
Car Allowance	\$4,857	\$4,829	\$5,200	\$4,800
Gym Membership	\$182	\$181	\$315	\$360
Health	\$43,205	\$47,582	\$49,682	\$53,531
Long-Term Disability	\$2,396	\$2,534	\$2,858	\$2,771
Dental	\$4,279	\$4,062	\$4,018	\$4,330
Life	\$1,951	\$2,026	\$4,549	\$4,449
Social Security (FICA)	\$22,972	\$23,557	\$26,344	\$27,138
Medicare	\$5,372	\$5,636	\$6,218	\$6,348
Retirement	\$64,362	\$66,803	\$73,875	\$76,427
Workers Compensation	\$1,207	\$914	\$969	\$472
<b>Subtotal - Personnel</b>	<b>\$532,941</b>	<b>\$557,841</b>	<b>\$615,387</b>	<b>\$632,177</b>

Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Professional Services	\$0	\$2,500	\$0	\$3,000
Contracted	\$2,500	\$0	\$0	\$0
Technical Services	\$15,972	\$18,714	\$18,273	\$20,358
Rental Equipment	\$0	\$210	\$0	\$1,600
Advertising	\$5,132	\$7,809	\$14,922	\$39,584
Printing & Binding	\$1,758	\$190	\$1,445	\$5,400
Travel	\$1,381	\$1,162	\$12,065	\$14,083
Dues & Fees	\$4,936	\$5,038	\$6,330	\$6,484
Education & Training	-\$6	\$1,649	\$5,453	\$8,685
Other	\$0	\$209	\$385	\$0
Hospitality	\$1,443	\$519	\$9,544	\$6,600
Office Supplies	\$27	\$1,132	\$189	\$200
Postage	\$0	\$0	\$0	\$50
Small Equipment	\$0	\$0	\$0	\$3,250
Operating Supplies	\$2,129	\$11,568	\$113,915	\$75,100
<b>Subtotal - Operations</b>	<b>\$35,273</b>	<b>\$50,700</b>	<b>\$182,521</b>	<b>\$184,394</b>
<b>Communications Total</b>	<b>\$568,213</b>	<b>\$608,541</b>	<b>\$797,908</b>	<b>\$816,571</b>

### This year we...

- Created, developed, and managed engagement tools and resources for the City's 83,000 residents and over 1,500 businesses.
- Created over 200+ newsletters as part of multiple public outreach campaigns.

## Community Development

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$948,119	\$1,166,172	\$1,584,452	\$1,665,554
Car Allowance	\$4,857	\$4,829	\$5,200	\$4,800
Gym Membership	\$664	\$360	\$675	\$540
Temporary/PT Employee	\$47,685	\$43,639	\$0	\$0
Overtime	\$0	\$57	\$212	\$0
Health	\$133,338	\$179,213	\$203,482	\$204,931
Long-Term Disability	\$5,874	\$7,311	\$10,361	\$10,027
Dental	\$13,415	\$14,284	\$14,662	\$15,081
Life	\$4,833	\$5,840	\$23,950	\$15,961
Social Security (FICA)	\$59,196	\$72,590	\$95,111	\$99,091
Medicare	\$13,844	\$17,030	\$22,245	\$23,179
Retirement	\$126,046	\$143,082	\$233,503	\$260,026
Workers Compensation	\$6,225	\$1,673	\$3,448	\$2,354
<b>Subtotal - Personnel</b>	<b>\$1,364,097</b>	<b>\$1,656,080</b>	<b>\$2,197,301</b>	<b>\$2,301,544</b>

Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Professional Services	\$0	\$38,876	\$70,341	\$115,000
Other IGA (SAFEbuilt)	\$1,118,181	\$497,098	\$0	\$0
Advertising	\$1,656	\$3,165	\$8,101	\$11,950
Printing & Binding	\$1,787	\$3,310	\$1,823	\$11,243
Travel	\$667	\$3,488	\$5,667	\$14,651
Dues & Fees	\$2,872	\$3,607	\$2,742	\$4,705
Education and Training	\$1,973	\$3,969	\$3,472	\$17,487
Hospitality	\$178	\$1,186	\$993	\$700
Office Supplies	\$6,019	\$9,135	\$3,826	\$6,300
Postage	\$2,112	\$2,291	\$2,616	\$7,310
Vehicles	\$1,141	\$0	\$0	\$0
Uniforms	\$819	\$1,038	\$3,173	\$4,100
<b>Subtotal - Operations</b>	<b>\$1,137,404</b>	<b>\$567,164</b>	<b>\$102,754</b>	<b>\$193,446</b>
<b>Community Development Totals</b>	<b>\$2,501,501</b>	<b>\$2,223,243</b>	<b>\$2,300,055</b>	<b>\$2,494,990</b>

### This year we...

Received Award for Outstanding Planning Process for the Johns Creek Town Center Vision and Plan from the Georgia Chapter of the American Planning Association.

## Court

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$273,233	\$275,057	\$280,133	\$296,234
Gym Membership	\$394	\$362	\$390	\$360
Temporary/PT Employee	\$2,063	\$11,883	\$13,980	\$18,720
Overtime	\$3,389	\$2,577	\$4,788	\$4,728
Health	\$54,952	\$59,307	\$61,109	\$64,085
Long-Term Disability	\$1,668	\$1,745	\$1,865	\$1,831
Dental	\$4,494	\$4,368	\$4,331	\$4,655
Life	\$1,362	\$1,374	\$2,630	\$2,916
Social Security (FICA)	\$16,143	\$16,848	\$17,238	\$18,271
Medicare	\$3,775	\$3,940	\$4,032	\$4,274
Retirement	\$44,589	\$45,147	\$46,741	\$48,753
Workers Compensation	\$1,004	\$750	\$703	\$834
<b>Subtotal - Personnel</b>	<b>\$407,066</b>	<b>\$423,358</b>	<b>\$437,940</b>	<b>\$465,661</b>

### This year we...

As of August of FY 2022, Johns Creek Municipal Court had a Clearance Rate of 84%. The Clearance Rate is defined as the number of outgoing cases as a percentage of the number of incoming cases. Clearance rate measures whether the court is keeping up with its incoming caseload. If cases are not disposed in a timely manner, a backlog of cases awaiting disposition will grow. This measure is a single number that can be compared within the court for any and all case types, on a monthly or yearly basis, or between one court and another.

As of August of FY 2022, Johns Creek Municipal Court had a Time to Disposition rate of 78%. The Time to Disposition percentage measures the number of cases disposed or otherwise resolved within established 180 day time frames. This measure, used in conjunction with the clearance rate is a fundamental management tool that assesses the length of time it takes a court to process cases. It compares a court's performance with local, state, or national guidelines for timely case processing.

## Court Cont.

Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Contractual	\$48,843	\$50,529	\$54,584	\$60,750
Other IGA	\$16,800	\$16,800	\$15,400	\$0
Municipal Judge	\$51,714	\$36,225	\$35,500	\$59,250
Court Solicitor	\$94,865	\$95,812	\$88,993	\$110,250
Indigent Defense	\$3,811	\$2,058	\$1,005	\$7,500
Insurance	\$140	\$140	\$140	\$140
Advertising	\$100	\$180	\$50	\$300
Printing & Binding	\$538	\$0	\$0	\$2,000
Travel	\$965	\$0	\$4,602	\$7,000
Dues & Fees	\$624	\$1,157	\$585	\$846
Education & Training	\$2,838	\$1,596	\$1,345	\$9,255
Hospitality	\$744	\$565	\$6,092	\$1,200
Merchant Service Charges	\$510	\$526	\$615	\$1,560
Office Supplies	\$4,415	\$5,062	\$3,306	\$3,000
Postage	\$1,568	\$1,863	\$3,555	\$3,150
Books & Periodicals	\$1,172	\$1,072	\$1,268	\$1,168
Operating Supplies	\$79	\$6,677	\$0	\$1,500
<b>Subtotal - Operations</b>	<b>\$229,726</b>	<b>\$220,261</b>	<b>\$217,040</b>	<b>\$268,869</b>
<b>Court Totals</b>	<b>\$636,792</b>	<b>\$643,619</b>	<b>\$654,980</b>	<b>\$734,530</b>



## Facilities

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$275,509	\$48,835	\$0	\$0
Car Allowance	\$3,407	\$86	\$0	\$0
Gym Membership	\$166	\$13	\$0	\$0
Temporary/PT Employee	\$0	\$0	\$0	\$0
Overtime	\$1,130	\$6,787	\$0	\$0
Health	\$39,615	\$13,102	\$0	\$0
Long-Term Disability	\$1,610	\$371	\$0	\$0
Dental	\$4,862	\$1,105	\$0	\$0
Life	\$1,395	\$294	\$0	\$0
Social Security (FICA)	\$16,236	\$3,230	\$0	\$0
Medicare	\$3,797	\$772	\$0	\$0
Retirement	\$40,247	\$9,086	\$0	\$0
Workers Compensation	\$906	\$751	\$0	\$0
<b>Subtotal - Personnel</b>	<b>\$388,881</b>	<b>\$84,431</b>	<b>\$0</b>	<b>\$0</b>

### This year we...

Closed 67 submitted facility tickets earning a 74% completion rate.



## Facilities Cont.

Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Professional Services	\$145,326	\$146,057	\$123,634	\$162,140
Contractual	\$1,210	\$1,160	\$4,781	\$2,808
Equipment	\$80,898	\$2,436	\$2,740	\$12,000
Building	\$32,082	\$13,503	\$30,614	\$20,000
Rental - Land & Buildings	\$0	\$2,779	\$0	\$0
Travel	\$0	\$0	\$0	\$390
Dues & Fees	\$60	\$3,513	\$73,410	\$46,175
Maintenance Contracts	\$46,030	\$80,698	\$62,859	\$94,760
Education & Training	\$674	\$785	\$274	\$6,230
Hospitality	\$15,123	\$15,406	\$22,996	\$27,700
Office Supplies	\$25,346	\$8,705	\$8,703	\$34,150
Postage	\$13,864	\$11,614	\$7,896	\$20,324
Vehicles	\$14,794	\$24,833	\$1,367	\$0
Water /Sewage	\$4,148	\$4,208	\$2,858	\$4,800
Electricity	\$132,214	\$158,741	\$138,414	\$163,200
Gasoline/Diesel - Fuel	\$19,124	\$28,213	\$929	\$4,000
Office Equipment	\$25,318	\$12,668	\$53,959	\$32,500
Operating Supplies	\$399	\$1,685	\$11,288	\$13,000
Unallocated	\$41	\$9,490	\$1,762	\$0
Furniture & Fixtures	\$2,727	\$1,429	\$0	\$25,000
Operating Transfers Out	\$2,048,312	\$2,045,552	\$2,046,896	\$2,047,216
<b>Subtotal - Operations</b>	<b>\$2,607,690</b>	<b>\$2,573,475</b>	<b>\$2,595,380</b>	<b>\$2,716,393</b>
<b>Facilities Totals</b>	<b>\$2,996,571</b>	<b>\$2,657,906</b>	<b>\$2,595,380</b>	<b>\$2,716,393</b>

## Finance

### This year we...

Completed our transition to in-house payroll with the completed implementation of our Enterprise Resource Planning system. We processed the renewal for 2,000+ Active Businesses within the City and received the GFOA Excellence in Financial Reporting as well as the GFOA Distinguished Budget Presentation Award.

## Finance

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$742,237	\$867,720	\$1,042,628	\$1,110,759
Excess Regular Salaries	\$465	\$0	\$0	\$0
Car Allowance	\$3,257	\$4,829	\$5,200	\$4,800
Gym Membership	\$976	\$703	\$705	\$180
Overtime	\$348	\$0	\$551	\$0
Health	\$94,385	\$110,582	\$128,605	\$143,061
Long-Term Disability	\$4,546	\$5,725	\$6,608	\$6,554
Dental	\$9,974	\$11,106	\$10,958	\$11,735
Life	\$3,702	\$4,435	\$12,444	\$10,494
Social Security (FICA)	\$42,356	\$51,528	\$60,324	\$63,896
Medicare	\$10,189	\$12,086	\$14,530	\$15,511
Retirement	\$108,598	\$139,303	\$171,426	\$183,647
Workers Compensation	\$2,301	\$1,438	\$2,314	\$1,641
Subtotal - Personnel	\$1,023,336	\$1,209,455	\$1,456,293	\$1,552,278

Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Professional Services	\$30,357	\$22,206	\$4,810	\$2,000
Audit	\$24,500	\$25,250	\$30,505	\$34,000
Contractual	\$65,309	\$83,862	\$4,000	\$155,000
Technical Services	\$275	\$300	\$235	\$500
Advertising	\$0	\$719	\$953	\$1,000
Printing & Binding	\$1,444	\$704	\$887	\$2,000
Travel	\$0	\$0	\$1,752	\$8,000
Dues & Fees	\$1,025	\$1,105	\$1,830	\$2,435
Education & Training	\$3,192	\$761	\$4,902	\$13,000
Hospitality	\$375	\$176	\$179	\$250
Insurance	\$0	\$0	\$0	\$277,680
Merchant Services Charge	\$26,111	\$42,530	\$61,691	\$50,001
Finance Charges/Bank Charges	\$8,141	\$5,783	\$9,754	\$10,000
Supplies	\$246	\$170	\$93	\$0
Office Supplies	\$4,970	\$3,857	\$1,869	\$2,600
Postage	\$4,883	\$4,896	\$3,666	\$5,525
Operating Supplies	\$216	\$16,895	\$106	\$1,000
Subtotal - Operations	\$171,044	\$209,212	\$127,232	\$564,991
Finance Totals	\$1,194,379	\$1,418,667	\$1,583,525	\$2,117,269

## Fire

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$6,253,847	\$5,115,510	\$6,941,114	\$7,054,534
Hazard Pay			\$86,000	\$0
Excess Regular Salaries	\$2,250	\$0	\$0	\$0
Gym Membership	\$9,700	\$10,203	\$10,867	\$9,540
Paramedic Incentive Pay	\$82,500	\$95,000	\$92,500	\$105,000
Temporary/PT Employee	\$263	\$2,400	\$0	\$7,410
Holiday Pay	\$0	\$0	\$0	\$77,918
Overtime	\$556,095	\$571,526	\$486,061	\$518,154
Health	\$1,128,018	\$1,256,438	\$1,339,733	\$1,444,603
Long-Term Disability	\$37,735	\$41,667	\$42,858	\$42,567
Dental	\$99,288	\$96,891	\$95,906	\$105,735
Life	\$31,159	\$32,449	\$65,551	\$68,307
Social Security (FICA)	\$425,913	\$447,862	\$442,472	\$408,820
Medicare	\$64,756	\$55,315	\$103,482	\$95,642
Retirement	\$988,701	\$1,042,178	\$1,100,631	\$1,160,720
Workers Compensation	\$314,283	\$317,726	\$433,642	\$280,739
<b>Subtotal - Personnel</b>	<b>\$9,994,506</b>	<b>\$9,085,166</b>	<b>\$11,240,817</b>	<b>\$11,379,689</b>

### This year we...

- Added new fire engine at Fire Station 62. The 21,000-pound truck carries up to 500 gallons of water and nearly 2,000 feet of hose.
- Replaced the department's self contained breathing apparatuses (SCBA).
- Continued update of City's Hazard Mitigation Plan.







Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Professional Services	\$6,475	\$1,526	\$87	\$29,675
Contractual	\$32,496	\$32,496	\$41,984	\$41,240
Fire IGA	\$29,166	\$27,683	\$33,528	\$35,795
False Alarm Contract Fees	\$2,209	\$4,554	\$2,373	\$4,100
Rep Maint	\$0	\$0	\$0	\$0
Facility Repair & Maintenance	\$337	\$123	\$459	\$0
Insurance	\$161,454	\$215,932	\$183,089	\$216,823
Advertising	\$325	\$0	\$375	\$600
Travel	\$0	\$0	\$0	\$17,560
Printing & Binding	\$248	\$340	\$1,157	\$2,000
Dues & Fees	\$19,242	\$11,758	\$6,828	\$42,627
Education & Training	\$65,136	\$26,309	\$40,302	\$34,870
Maintenance Contracts	\$58,447	\$59,317	\$80,178	\$80,806
Software Licensing Fee	\$0	\$63,613	\$60,522	\$70,751
Hospitality	\$27	\$110	\$0	\$0
Office Supplies	\$84,547	\$6,796	\$30,949	\$6,825
Postage	\$82	\$11	\$21	\$125
Other Supplies	\$64,267	-\$156,945	\$4,313	\$29,956
Vehicles	\$146,562	\$143,066	\$157,165	\$183,700
Medical	\$44,166	\$32,781	\$26,581	\$39,300
Water/Sewage	\$6,662	\$8,609	\$8,013	\$9,120
Natural Gas	\$10,221	\$14,543	\$15,954	\$15,669
Electricity	\$45,761	\$48,938	\$43,151	\$65,232
Gasoline/Diesel - Fuel	\$46,909	\$63,024	\$79,182	\$71,795
Small Equipment	\$0	\$0	\$240	\$20,000
Other	\$12,545	\$9,556	\$8,224	\$17,100
Operating Supplies	\$33,972	\$17,600	\$21,434	\$18,460
Uniforms	\$64,334	\$62,991	\$13,183	\$67,551
Officer Supplies	\$17,326	\$15,144	\$8,085	\$10,540
Capital Lease Principal	\$62,666	\$0	\$0	\$0
Capital Lease Interest	\$3,133	\$0	\$0	\$0
<b>Subtotal - Operations</b>	<b>\$1,018,718</b>	<b>\$709,877</b>	<b>\$867,377</b>	<b>\$1,132,221</b>
<b>Fire Totals</b>	<b>\$11,013,224</b>	<b>\$9,795,043</b>	<b>\$12,108,194</b>	<b>\$12,511,910</b>

## Human Resources

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$360,286	\$368,663	\$344,540	\$362,551
Car Allowance	\$4,857	\$4,829	\$5,200	\$4,800
Gym Membership	\$809	\$866	\$550	\$180
Temporary/PT Employee	\$0	\$0	\$0	\$0
Health	\$63,132	\$37,404	\$33,770	\$38,150
Long-Term Disability	\$2,258	\$2,419	\$1,903	\$1,773
Dental	\$4,591	\$3,450	\$2,113	\$2,219
Life	\$1,839	\$1,838	\$3,385	\$2,817
Social Security (FICA)	\$20,224	\$20,841	\$19,208	\$20,375
Medicare	\$4,952	\$5,163	\$4,700	\$4,767
Retirement	\$59,538	\$60,892	\$39,793	\$49,494
Workers Compensation	\$1,208	\$887	\$860	\$508
<b>Subtotal - Personnel</b>	<b>\$523,694</b>	<b>\$507,252</b>	<b>\$456,022</b>	<b>\$487,634</b>

Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Professional Services	\$116,715	\$116,951	\$94,670	\$23,690
Contractual	\$2,868	\$3,604	\$2,607	\$9,150
Other	\$17,847	\$8,789	\$9,906	\$46,500
Insurance	\$230,131	\$275,112	\$257,395	\$0
Advertising	\$1,424	\$0	\$165	\$5,600
Travel	\$0	\$0	\$0	\$4,100
Dues & Fees	\$1,853	\$2,452	\$1,258	\$2,521
Education & Training	\$28,669	\$32,769	\$18,425	\$55,342
Hospitality	\$600	\$1,156	\$968	\$2,875
Furniture Fixtures	\$0	\$0	\$0	\$6,000
Office Supplies	\$1,203	\$798	\$1,421	\$2,410
Postage	\$298	\$411	\$88	\$500
Operating Supplies	\$0	\$185	\$1,040	\$0
Uniforms	\$0	\$0	\$0	\$9,600
<b>Subtotal - Operations</b>	<b>\$401,606</b>	<b>\$442,227</b>	<b>\$387,943</b>	<b>\$168,288</b>
<b>Human Resources Totals</b>	<b>\$925,300</b>	<b>\$949,479</b>	<b>\$843,965</b>	<b>\$655,922</b>

### This year we...

Began development on a new Employee Handbook to be adopted in 2023. Additionally, we began a Compensation and Classification study to also be completed in 2023.

## IT/ GIS

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$647,601	\$729,245	\$750,087	\$735,999
Car Allowance	\$4,857	\$4,829	\$5,200	\$4,800
Gym Membership	\$265	\$284	\$390	\$360
Overtime	\$0	\$0	\$5,231	\$0
Health	\$61,053	\$72,073	\$74,135	\$87,805
Long-Term Disability	\$3,812	\$4,368	\$4,486	\$3,984
Dental	\$4,945	\$6,530	\$5,837	\$7,208
Life	\$3,242	\$3,624	\$7,619	\$6,516
Social Security (FICA)	\$37,539	\$42,318	\$43,992	\$43,726
Medicare	\$9,077	\$10,252	\$10,506	\$10,320
Retirement	\$104,183	\$116,781	\$98,538	\$116,048
Workers Compensation	\$1,770	\$1,389	\$1,730	\$665
<b>Subtotal - Personnel</b>	<b>\$878,343</b>	<b>\$991,692</b>	<b>\$1,007,751</b>	<b>\$1,017,431</b>

Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Professional Services	\$239,913	\$259,654	\$309,229	\$298,840
Travel	\$0	\$0	\$1,111	\$13,500
Dues and Fees	\$0	\$535	\$0	\$500
Education & Training	\$3,126	\$4,143	\$4,583	\$7,475
Software Licensing Fee	\$502,991	\$518,768	\$631,006	\$656,502
Hospitality	\$32	\$512	\$1,604	\$750
Postage	\$0	\$0	\$15	\$0
Office Supplies	\$509	\$1,693	\$450	\$1,500
Mobile Data Charges	\$179,875	\$196,822	\$154,183	\$188,440
Telephone Service	\$56,019	\$48,804	\$55,782	\$59,400
Other Computer Equipment	\$0	\$0	\$5,350	\$0
Operating Supplies	\$0	\$0	\$661	\$0
Computers	\$59,208	\$75,142	\$71,877	\$62,500
<b>Subtotal - Operations</b>	<b>\$1,041,674</b>	<b>\$1,106,073</b>	<b>\$1,235,851</b>	<b>\$1,289,407</b>
<b>IT/ GIS Totals</b>	<b>\$1,920,016</b>	<b>\$2,097,765</b>	<b>\$2,243,602</b>	<b>\$2,306,838</b>

**This year we...**

IT and Finance implementation teams completed the replacement of the Enterprise Resource Planning (ERP) system rollout.

## Legal

Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Professional Services	\$169,984	\$142,890	\$50,000	\$150,000
Legal	\$288,000	\$288,000	\$350,000	\$300,000
<b>Subtotal - Operations</b>	<b>\$457,984</b>	<b>\$430,890</b>	<b>\$400,000</b>	<b>\$450,000</b>
<b>Legal Totals</b>	<b>\$457,984</b>	<b>\$430,890</b>	<b>\$400,000</b>	<b>\$450,000</b>

## Police

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$6,344,424	\$4,890,896	\$6,725,484	\$7,451,974
Excess Regular Salaries	\$1,517	\$0	\$0	\$0
Hazard Pay	\$0	\$0	\$71,086	\$0
Housing Stipend	\$85,862	\$77,807	\$158,400	\$153,600
Gym Membership	\$6,738	\$5,832	\$5,640	\$4,140
Paramedic Incentive Pay	\$20,893	\$5,893	\$5,000	\$5,000
Temporary/PT Employee	\$28,632	\$52,208	\$128,502	\$103,954
Holiday Pay	\$0	\$0	\$0	\$51,945
Overtime	\$422,807	\$356,995	\$462,174	\$537,799
Health	\$999,619	\$1,063,806	\$1,094,805	\$1,342,600
Long-Term Disability	\$36,021	\$38,051	\$41,467	\$41,366
Dental	\$84,672	\$79,364	\$76,371	\$92,833
Life	\$29,562	\$29,965	\$61,752	\$66,487
Social Security (FICA)	\$413,925	\$427,277	\$440,505	\$454,394
Medicare	\$54,064	\$89,997	\$104,595	\$106,299
Retirement	\$884,234	\$914,745	\$943,957	\$1,180,181
Workers Compensation	\$248,959	\$219,826	\$300,944	\$225,409
<b>Subtotal - Personnel</b>	<b>\$9,661,927</b>	<b>\$8,252,661</b>	<b>10,620,682</b>	<b>\$11,817,981</b>

### This year we...

- Set a goal to establish a GCIC unit, originally handled by the Forsyth County Sheriff's Office. As of August 2022, the Johns Creek Police Department has established its own in-house 24/7 GCIC Unit. Moving the GCIC function to within the police department now allows us the capability to make entries and removals of information into the GCIC/CJIS systems.
- Launch a Peer Support Team Program. The team now provides peer-support for employees and their families. The team is available to listen, support, refer, and assist employees during professional or personal, stressful, or difficult periods in life.

**Police Cont.**

<b>Operations</b>	<b>FY2020 Actuals</b>	<b>FY2021 Actuals</b>	<b>FY2022 Annualized</b>	<b>FY2023 Adopted</b>
Professional Services	\$86,678	\$64,472	\$60,567	\$106,130
Other	\$12,391	\$13,908	\$8,424	\$40,000
Police IGA	\$116,333	\$132,180	\$149,198	\$146,010
False Alarm Contract Fees	\$14,438	\$22,432	\$18,390	\$30,000
Equip. Repair & Maintenance	\$18,938	\$24,134	\$19,055	\$71,775
Facility Repair & Maintenance	\$16,275	\$18,860	\$44,065	\$20,220
Rental - Land & Buildings	\$59,430	\$50,806	\$60,570	\$68,220
Insurance	\$338,745	\$463,927	\$383,829	\$398,183
Communications	\$683	\$384	\$87	\$11,000
Advertising	\$1,649	\$1,676	\$163	\$8,400
Travel	\$20,454	\$22,324	\$46,741	\$125,328
Dues & Fees	\$62,500	\$50,194	\$75,110	\$111,279
Education & Training	\$49,892	\$39,965	\$43,955	\$127,225
Hospitality	\$34,804	\$21,891	\$12,585	\$54,225
Merchant Services Charge	\$231	\$183	\$263	\$0
Office Supplies	\$11,922	\$13,318	\$13,025	\$28,840
Postage	\$2,105	\$1,813	\$1,256	\$4,379
Other Supplies	\$926	\$3,825	\$2,797	\$68,020
Vehicles	\$267,523	\$231,895	\$317,917	\$294,397
Evidence Supplies	\$8,162	\$8,219	\$4,330	\$22,320
Buy Money	\$810	\$1,860	\$2,778	\$10,000
Natural Gas	\$764	\$978	\$907	\$1,092
Electricity	\$2,515	\$2,581	\$2,392	\$2,880
Gasoline/Diesel - Fuel	\$158,910	\$229,711	\$335,013	\$225,375
Operating Supplies	\$11,546	\$20,341	\$33,593	\$53,550
Uniforms	\$89,214	\$107,689	\$143,609	\$125,795
Officer Supplies	\$221,451	\$188,750	\$200,246	\$269,520
<b>Subtotal - Operations</b>	<b>\$1,609,289</b>	<b>\$1,738,316</b>	<b>1,980,865</b>	<b>\$2,424,163</b>
<b>Police Totals</b>	<b>\$11,271,216</b>	<b>\$9,990,977</b>	<b>12,601,547</b>	<b>\$14,242,144</b>

## Public Works

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$109,449	-\$3,186	\$0	\$0
Excess Regular Salaries	\$203	\$0	\$0	\$0
Gym Membership	\$182	-\$12	\$0	\$0
Overtime	\$2,034	\$0	\$0	\$0
Health	\$24,909	\$0	\$0	\$0
Long-Term Disability	\$659	\$0	\$0	\$0
Dental	\$1,860	\$0	\$0	\$0
Life	\$547	\$0	\$0	\$0
Social Security (FICA)	\$6,515	-\$186	\$0	\$0
Medicare	\$1,524	-\$43	\$0	\$0
Retirement	\$17,803	-\$159	\$0	\$0
Workers Compensation	\$8,745	-\$2,085	\$0	\$0
<b>Subtotal - Personnel</b>	<b>\$174,429</b>	<b>-\$5,671</b>	<b>\$0</b>	<b>\$0</b>

Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Professional Services	\$103,785	\$195,405	\$211,185	\$272,500
Jacobs (fka CH2M Hill)	\$2,599,312	\$2,580,158	\$3,153,816	\$2,773,006
Other IGA	\$75,430	\$89,821	\$87,619	\$68,532
Contracted	\$2,105,013	\$1,956,889	\$2,014,995	\$2,086,800
Repairs & Maintenance	\$28,087	\$138,521	\$57,200	\$100,000
Advertising	\$7,301	\$9,451	\$5,181	\$7,000
Travel	\$0	\$119	\$0	\$0
Dues & Fees	\$3,075	\$2,921	\$2,609	\$6,000
Education & Training	\$750	\$0	\$0	\$0
Hospitality	\$159	\$26	\$1,301	\$5,500
Supplies	\$14,552	\$1,022	\$0	\$0
Office Supplies	\$13,823	\$21,164	\$6,495	\$2,600
Postage	\$306	\$486	\$246	\$500
Vehicles	\$1,141	\$267	\$0	\$0
Electricity	\$769,967	\$818,797	\$736,963	\$830,076
Operating Supplies	\$45,814	\$63,922	\$64,245	\$125,000
Operating Transfers Out	\$273,717	\$273,717	\$1,273,717	\$273,717
<b>Subtotal - Operations</b>	<b>\$6,042,233</b>	<b>\$6,152,686</b>	<b>\$7,615,572</b>	<b>\$6,551,231</b>
<b>Public Works Totals</b>	<b>\$6,216,661</b>	<b>\$6,147,016</b>	<b>\$7,615,572</b>	<b>\$6,551,231</b>



**This year we...**

- Set a goal to address traffic signal issues within five days of submission. Of the 65 submitted (as of October 22') 100% were addressed in the allotted time frame.
- Addressed and closed over 2,074 work orders.



# Recreation and Parks

Personnel	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Regular Employees	\$162,981	\$152,634	\$155,106	\$213,313
Gym Membership	\$353	\$261	\$135	\$180
Temporary/PT Employee	\$45,993	\$79,026	\$89,565	\$109,096
Overtime	\$0	\$0	\$162	\$0
Health	\$37,152	\$39,567	\$36,147	\$45,653
Long-Term Disability	\$859	\$911	\$1,015	\$917
Dental	\$2,902	\$2,820	\$3,122	\$2,681
Life	\$703	\$710	\$1,718	\$1,461
Social Security (FICA)	\$12,277	\$13,439	\$14,755	\$19,337
Medicare	\$2,205	\$2,753	\$3,451	\$4,523
Retirement	\$23,171	\$22,336	\$19,016	\$32,353
Workers Compensation	\$1,025	\$489	\$653	\$1,357
<b>Subtotal - Personnel</b>	<b>\$289,621</b>	<b>\$314,947</b>	<b>\$324,845</b>	<b>\$430,871</b>





Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Annualized	FY2023 Adopted
Professional Services	\$0	\$3,365	\$1,385	\$5,000
Jacobs (f/k/a CH2M)	\$249,047	\$272,043	\$0	\$256,620
Contracted	\$1,013,203	\$1,074,973	\$1,250,122	\$1,963,500
Repairs & Maintenance	\$525	\$0	\$0	\$0
Rental - Equip. & Vehicles	\$4,208	\$35,477	\$10,087	\$18,500
Advertising	\$0	\$369	\$350	\$0
Printing & Binding	\$2,628	\$0	\$4,999	\$8,805
Travel	\$1,240	\$26	\$1,922	\$30,592
Dues & Fees	\$2,698	\$3,690	\$11,499	\$7,375
Education & Training	\$100	\$427	\$886	\$500
Hospitality	\$15,059	\$20,055	\$13,504	\$20,500
Merchant Services Charge	\$394	\$472	\$2,280	\$1,000
Office Supplies	\$4,763	\$875	\$132	\$3,490
Postage	\$57	\$0	\$0	\$200
Vehicles	\$24,422	\$0	\$0	\$1,500
Water/Sewage	\$61,263	\$80,659	\$67,171	\$131,220
Natural Gas	\$5,619	\$4,996	\$4,927	\$5,304
Electricity	\$122,908	\$121,816	\$104,415	\$180,000
Small Equipment	\$434	\$0	\$7,995	\$2,500
Operating Supplies	\$106,285	\$118,400	\$236,985	\$375,000
Uniforms	\$0	\$0	\$669	\$1,000
<b>Subtotal - Operations</b>	<b>\$1,614,853</b>	<b>\$1,737,642</b>	<b>\$1,719,328</b>	<b>\$3,012,606</b>
<b>Recreation and Parks Totals</b>	<b>\$1,904,474</b>	<b>\$2,052,590</b>	<b>\$2,044,173</b>	<b>\$3,443,477</b>

### This year we...

- Addressed and closed over 1,522 work orders.
- Held 17 Special Events on schedule.
- Broke ground on Cauley Creek Park.

# CAPITAL PROJECTS

Departmental requests for capital projects, personnel additions, and enhancements have been prioritized and funded to the extent possible within available resources. The four enhancements to personnel are also listed and explained below but the expenditure for the four recommended personnel additions have been incorporated in their respective departments. The projects are summarized in a table below and then described more fully on the pages that follow.

Summary of Funded Requests		Funded
Communications	Website Redesign and Content Management System Overhaul	\$100,000
City Manager	Personnel Addition: Assistant City Manager II	in Operations
Community Development	Revitalization Plan: Medlock Bridge at State Bridge Road	\$150,000
Fire	Fire Station #63: Construction Documents	\$300,000
Human Resources	Compensation and Classification Study – Initial Implementation	\$750,000
Human Resources	Personnel Addition: Administrative Assistant	in Operations
Police	Backup 911 Center Build-out – Capital Contribution	\$50,000
Police	Personnel Addition: Behavioral Health Clinician	in Operations
Police	Personnel Addition: New Police Officer on Clinician Officer Response Team	in Operations
Police	Vehicle Addition – Patrol Vehicle for New Police Officer on COR Team	\$60,000
Public Works	Taylor Road Lighting Expansion	\$150,000
Public Works	HAWK Signal Addition on Brumbelow Road at Newtown Park and Mt Pisgah	\$100,000
Rec and Parks	Cauley Creek Park Staff / Contracted Resources for Operations	\$500,000
Rec and Parks	Creekside Park - Right-of-Way Funding	\$1,500,000
Rec and Parks	Parks Plan Implementation Projects	\$1,000,000
		<b>\$4,660,000</b>



## Details for Funded Requests

### Website Redesign and Content Management System Overhaul

**Funded: \$100,000**

*Communications - Requested \$100,000*

The City's current website is the principal communication and engagement tool for residents, businesses, employees, and visitors. The website was last redesigned in 2016. Software advances and needed changes to the website content management system necessitate a structural overhaul. Many government websites undergo website redesigns every 5-10 years due to changing technology, federal accessibility requirements, and the varying needs of constituencies. The redesign will leverage more powerful and innovative content management resources and platforms to allow for a more streamlined communications experience for website users/visitors and diverse technologies for users to access information and improved interaction and engagement.



### Personnel Addition: Assistant City Manager II

**Funded: In Operations**

*City Manager - Requested \$250,000*

The staffing of the City Manager's Office has fluctuated over the years. Although there has always been at least the City Manager and an Executive Assistant, the number of Assistants has varied from as high as three Assistant City Managers to the current staffing of an Assistant City Manager and an Assistant to the City Manager. Considering the Council's goals and objectives for FY2023 and beyond, the current workload, and capacity, adding a second Assistant City Manager position would be a means to decrease the bottleneck effect that occurs now when the increased pace of the new Council and increased number of projects exceeds the available capacity. Presently the City Manager's Office works to prioritize and plan out implementation to match the available capacity. However, this approach does not always meet the urgency or pace at which the new Council is interested to advance initiatives in addition to the requirements of day-to-day administration and management of the City. Adding a second Assistant City Manager would allow for greater implementation capacity that may better match the pace that the new Council has set forth. The requested funding would cover the salary, benefits, and education/training, dues and fees associated with the professional position.

## Revitalization Plan: Medlock Bridge at State Bridge Road

**Funded: \$150,000**

*Community Development - Requested \$250,000*

The Comp Plan describes the future land use and redevelopment in each character area of the City. For each of the village nodes, the Comp Plan envisions ways to revitalize and desired redevelopment at the big picture level based on the community. The Comp Plan suggests a local area study or Master Plan should be conducted to plan for the redevelopment at each village node. The plan would guide the private sector in the amenities desired by the community, as well as the City's design standards. Staff would suggest beginning with a Master Plan for the Medlock area, specifically looking at all "four corners" of the intersection and understanding the existing commercial uses. Although the roadway intersection of Medlock Bridge Road at State Bridge Road is the most heavily traveled in the City, it does not generate the required "customer traffic" to support the businesses at these shopping areas leading to high business turnovers. Compared to other shopping centers, these centers maintain longer periods of vacancies and are occupied by more personal service related commercial uses. Revitalizing and supporting the business community by planning for a vibrant future will lead to improved utilization.



## Fire Station #63: Construction Documents

**Funded: \$300,000**

*Fire - Requested \$300,000*

Built in 1983, Fire Station #63 is the oldest Fire Station serving Johns Creek. The design and age of the building combined with the materials used in construction have resulted in frequent repair issues over the years. Most recently, the building has experienced mold, a plethora of plumbing, mechanical, structural and roofing issues. After engaging a building envelope firm (to look at roof, windows, fascia issues) in 2018 and reviewing again in 2021 with the firm assisting the City in resetting the accruals for the long-term maintenance of the fire stations, staff believes the temporary fixes possible have all been made. The requested funding is anticipated to cover the initial engineering and construction documents for a replacement station. Depending on the scope and features of the desired replacement station (such as ancillary uses included as part of the new building) the funding amount may need to be adjusted. As the scope, scale, and complexity of the building increase, the cost to engineer and complete construction documents increases.

## ■ **Compensation and Classification Study – Initial Implementation**

**Funded: \$750,000**

*Human Resources - Requested \$250,000*

In preparing for the Compensation and Classification Study budget request, the Police Department conducted an informal study using available data from sister agencies in north metro Atlanta. The informal data shows Johns Creek is middle of pack to lagging the market for salary and benefits which is believed to be a contributing factor to some of the recruitment and retention issues facing the City and specifically the Police Department. To implement the compensation and classification study, funding will need to be provided to address identified issues. Although the cost of implementation is anticipated to be phased in over time, providing funding for initial implementation in FY2023 would clearly communicate to City employees the value placed on employees and the desire to retain the best and brightest talent.

## ■ **Personnel Addition: Administrative Assistant**

**Funded: In Operations**

*Human Resources - Requested \$69,000*

The staffing and responsibilities of the Human Resources Department has evolved over the years. At this point the team includes a Director and two Human Resources Generalists. The effectiveness of these three professionals would be significantly increased if a fourth member were added to the team to handle the more administrative functions that consume significant time but are not necessarily the highest and best use of the professional staff team bandwidth. From processing invoices and reconciling purchasing card receipts to filing, scanning, recruiting follow up, and compliance checks for record-keeping, the number of administrative tasks have mounted to a point to necessitate a full-time administrative assistant. With the addition, the human resources professionals will be able to be more responsive to employee needs. This addition would allow for the team to spend their efforts on more strategic efforts including employee training, employee engagement and improving other workforce initiatives. This position would also be shared with IT to assist with their administrative functions. Some of these tasks were previously handled by an administrative role shared with Finance but that Finances' role has expanded and now requires 100% of that individual's time.

## Backup 911 Center Build-Out – Capital Contribution

**Funded: \$50,000**

*Police - Requested \$50,000*

Johns Creek partnered with Sandy Springs to create the Joint Public Safety Facilities of the Chattahoochee River 9-1-1 Authority or ChatComm for short. ChatComm serves as our Public Safety Answering Point (or PSAP) meaning 9-1-1 calls from Johns Creek are answered by ChatComm call-takers. ChatComm also dispatches our police and fire resources to emergency situations. Council approved the IGA with Sandy Springs to form ChatComm on November 1, 2008, and the agreement has been renewed twice for five-year terms on July 1, 2014 and July 1, 2019. As the agreement approaches renewal in July 2024, one of the issues the partner cities have been discussing is the importance of having a more reliable backup 9-1-1 center. Sandy Springs City Hall was built out with additional shell space that could be hardened and used as the backup 9-1-1 center but the renovation is anticipated to require capital contributions from both partners. As both Sandy Springs and ChatComm operate on a budget year that runs July 1 - June 30, the cost estimating has not yet been completed. The proposed capital contribution would set aside a starting point for refinement at the mid-year point when cost estimates have been reviewed and vetted by both parties.



**Personnel Addition: Behavioral Health Clinician****Funded: In Operations***Police - Requested \$85,000*

In 2020, the City approved a partnership with Behavioral Healthcare Link to provide a clinician to work alongside Johns Creek Police Department personnel responding to calls for service involving mental illness and/or crisis intervention. The Police Department assigned a Crisis Intervention Officer to work with the clinician and the pair formed the Clinician Officer Response Team. The Clinician Officer Response Team began responding to calls in February 2021. In the beginning, the Clinician worked a Monday through Friday 10:00 am – 2:00 pm schedule and was on-call for our Crisis Intervention Team Officer and Patrol Officers during the afternoon and early evenings. During 2021, our CIT Officer and assigned Clinician were able to respond during the day to multiple critical mental health incidents to assist Officers and citizen consumers. Additionally, the team had the opportunity to follow-up on incidents previously handled by Patrol Officers and were able to offer support and mental health services for citizens in need. The CIT Officer and BHL Clinician received numerous positive and supportive comments from the mental health consumers they assisted along the way. The department also received many commendations for their work and assistance they are providing our citizens going through crisis situations.

As we entered 2022, BHL advised the City they were experiencing staffing issues and our assigned professional would be in and out of the office at times assisting the company at other locations. As weeks and months have passed, we have seen very little of our assigned clinician. In reaching out to sister cities that have likewise stepped up to better address mental health incidents, the City's experience is not unique. The proposed effort of directly hiring a Behavioral Health Clinician, mirrors the path followed by sister agencies including Brookhaven, Dunwoody, and Gainesville. Having a Behavioral Health Clinician as a direct staff member is anticipated to increase our ability to respond and provide more stability to the Clinician Officer Response Team.

The role of the Behavioral Health Clinician will be to act as a liaison between the City and the various social service agencies providing follow-up and monitoring of cases upon request from department members or from cases referred to the police department from other sources. Working with the Crisis Intervention Team, the Behavioral Health Clinician will help provide a coordinated community policing response with access to a variety of agencies to deal with severe personal and family problems signaled by recurring calls for police service. In calls for service, the Behavioral Health Clinician will assess a client's needs for referral to other social and mental health agencies, emergency shelters, financial assistance and assistance with on scene crisis intervention.

**Personnel Addition: New Police Officer on Clinician Officer Response (COR) Team**

**Funded: In Operations**

*Police - Requested \$117,215*

The background of the Clinician / Officer Response Team is described above with the support for the hiring of the Behavioral Health Clinician. The need for an additional Police Officer on the Crisis Intervention Team is demonstrated in the caseloads related to mental health issues. In 2021, the Crisis Intervention Team was assigned 188 cases for follow-up. In 2022 (through May 10, 2022) the Crisis Intervention Team has been assigned 72 cases. Due to the high volume of cases and lack of availability of the clinician, for the last several months our unit case load has been issued out to other trained Crisis Intervention Team officers and supervisors to assist with follow-up, call backs and assistance. Although all cases need a certain amount of follow-up, cases involving mental health and the support services have a heightened level of importance for timely and dedicated follow-up and follow-through. In order to provide these services, having an appropriate level of staffing is vital. Based on the caseload which is anticipated to continue to grow, adding a police officer to the Clinician Officer Response Team addresses a critical need for our community.

**Vehicle Addition – Patrol Vehicle for New Police Officer on COR Team**

**Funded: \$60,000**

*Police - Requested \$60,000*

The background of the Clinician / Officer Response Team is described above in the two preceding requests. The need for an additional police officer to expand the Clinician / Officer Response Team is supported by the caseloads and community needs. For the new police officer to be effective, he or she will need a patrol vehicle. As the vehicle is an addition to the fleet (rather than replacement of an existing vehicle), the request is presented as a capital request rather than funded through the Vehicle Replacement Accrual.

**Taylor Road Lighting Expansion**

**Funded: \$150,000**

*Public Works - Requested \$150,000*

With the proximity of several neighborhoods to Chattahoochee High School and Taylor Road Middle School, there is a high volume of pedestrian traffic along Taylor Road. In 2018, Council approved a street lighting pilot project to add streetlights on Taylor Road between Egmont Drive and Anclotte Drive. In 2019, the streetlights were upgraded to brighter/higher lights to eliminate unlighted areas between the light placements. The requested funds will enable staff to expand the street lighting on Taylor Road to the second phase - from Anclotte Drive across the front of Chattahoochee High School to Starfire Lane. This second phase expansion is anticipated to improve pedestrian visibility and safety along this corridor. If well received by the community and school, staff anticipates requesting additional funding, as part of a future Budget, to complete the remaining section of Taylor Road from Jones Bridge Road to Egmont Drive.



## **HAWK Signal Addition on Brumbelow Road at Newtown Park and Mt Pisgah**

**Funded: 100,000**

*Public Works - Requested \$100,000*

Newtown Park is alive with activity from athletic games and practices to special events like the summer concert series and movies in the park. Across Brumbelow Road, the Mount Pisgah sports complex also has a significant amount of activity, especially in the fall related to sporting events. The City and Mount Pisgah have developed a good working relationship that allows residents and visitors to use Mount Pisgah's parking facilities as overflow and the City reciprocates to serve as overflow parking facilities when there are not high intensity uses going on in Newtown Park. The cross facility parking leads to significant pedestrian traffic crossing Brumbelow Road between Newtown Park and Mount Pisgah. Adding a HAWK (high intensity activated crosswalk) signal on Brumbelow Road near the Newtown Park entrance across from the Mount Pisgah sports complex would significantly improve pedestrian safety. HAWK signals are ideal for locations where a traffic signal is not warranted for vehicular traffic, but is warranted for pedestrian traffic as it will only stop vehicles when activated by crossing pedestrians.

## **Cauley Creek Park Staff / Contracted Resources for Operations**

**Funded: 500,000**

*Recreation and Parks - Requested \$500,000*

Newtown Park is alive with activity from athletic games and practices to special events like the summer concert series and movies in the park. Across Brumbelow Road, the Mount Pisgah sports complex also has a significant amount of activity, especially in the fall related to sporting events. The City and Mount Pisgah have developed a good working relationship that allows residents and visitors to use Mount Pisgah's parking facilities as overflow and the City reciprocates to serve as overflow parking facilities when there are not high intensity uses going on in Newtown Park. The cross facility parking leads to significant pedestrian traffic crossing Brumbelow Road between Newtown Park and Mount Pisgah. Adding a HAWK (high intensity activated crosswalk) signal on Brumbelow Road near the Newtown Park entrance across from the Mount Pisgah sports complex would significantly improve pedestrian safety. HAWK signals are ideal for locations where a traffic signal is not warranted for vehicular traffic, but is warranted for pedestrian traffic as it will only stop vehicles when activated by crossing pedestrians.



## Creekside Park Right-of-Way Funding

**Funded: 1,500,000**

*Recreation and Parks - Requested \$2,500,000*

To provide a community gathering area and strengthen the City's identity, Council is working to create a Town Center for Johns Creek. After unanimously approved the Town Center Vision and Plan, Council adopted a conceptual design for Creekside Park (21 acres owned by the City anchored by two in-line stormwater retention ponds including the "North Pond" behind City Hall and two parcels along Medlock Bridge Road). Council has identified funding to complete the engineering of construction documents through the Parks Bond and TSPLOST I. Council



has expressed interested in providing construction funding for the trail through the south pond area and connecting up to East Johns Crossing through TSPLOST I. Council has decided to use TSPLOST II to fund the remainder of the loop of the trail around the north pond and some landscaping. Additional funding is needed for the elements outside of the trail such as the amphitheater and stage. Future Work Session discussion is anticipated for formal Council authorizations in TSPLOST I and II to move available funds into the project and review the details of the cost estimates. As not all elements can be funded with TSPLOST dollars, the requested funds would begin to set aside funding for the elements not related to transportation (or otherwise eligible for funding through TSPLOST). As the project is anticipated to transition to the right-of-way acquisition phase in FY2023, the requested funding would assist with acquisition of areas outside of the trail funded through TSPLOST.

## Parks Plan Implementation Projects

**Funded: 1,000,000**

*Recreation and Parks - Requested \$1,000,000*

The update to the Recreation and Parks Plan kicked off in April 2022. The overall plan update process is anticipated to take approximately nine months to complete with a draft plan expected near the end of 2022 / beginning of 2023. The community feedback gathered throughout the planning process will be used to create an updated park improvement prioritization and project list. To implement the projects and continue to improve the recreation and park system will require additional funding. The requested funding would prepare the Council for initial investments in recreation and parks as prioritized by the community. With over \$88M of investments and improvements identified in the current Recreation and Parks Plan, the requested funding is not anticipated to fully implement the recommendations of the plan but an initial phase of projects for FY2023.

# 5-YEAR CAPITAL PROJECTS

Although the FY2023 Budget only authorizes those capital projects shown as funded in the Capital Projects Fund, those projects represent only part of the known capital investments for the City over the five-year horizon. Several planning documents adopted by the City Council (such as the Transportation Master Plan adopted by Council in 2008, the Recreation and Parks Strategic Plan adopted by Council in March 2016, the Comprehensive Plan adopted by Council in October 2018, and the Town Center Vision and Plan adopted by Council in October 2021) identify the City's capital investments over a longer period. Additionally, adopted policies (such as the Sidewalk Prioritization Policy and the Intersection Improvement Policy) identify areas for significant capital investment over the next several decades.

In November 2021, the voters approved an extension to the Transportation Special Purpose Local Option Sales Tax (or TSPLOST II). At the April 11, 2022 Work Session, Council reviewed initial projects to utilize an estimated \$46.9 million of the total anticipated \$65.5 million of revenues and authorized staff to begin engineering. Although the reve-

nue stream is significant, it does not fully address identified capital needs. For example, Council set aside \$16.5M for pedestrian and bike improvements to add sidewalk and trails. However, the Sidewalk Prioritization Policy has identified over \$100M of needed sidewalks and trails to fully build out the City's network. Additionally, the 5-Year capital list as included in the FY2022 Budget identified over \$92M of unfunded capital projects over the next five years.

With the implementation of a new Enterprise Resource Planning system which will include financial forecasting and capital asset planning underway in FY2022 (anticipated to be completed in FY2023), a major update underway for the Recreation and Parks Strategic Plan and the five-year update to the Comprehensive Plan anticipated in FY2023, having a specific list of projects forecast for FY2024-FY2028 would be less meaningful than helpful to appropriately setting expectations as to which projects are likely to be supported in the future years. As such, areas for significant capital investment over the next five years are listed below based on adopted plans and policies.

## 5-Year Projects

### **Town Center Vision and Plan**

- Creekside Park
- Trail Network
- Johns Creek Parkway at Lakefield Drive Intersection
- Lakefield Drive ("Main Street") Streetscape
- Pedestrian Crossing at Medlock Bridge Road
- Johns Creek Parkway Road Modification (Between Lakefield Drive and McGinnis Ferry Road)
- Stormwater Management Plan
- Civic / Cultural / Performing Arts Center Land Acquisition

### **Recreation and Parks Strategic Plan**

- Cauley Creek Park - Phase II - Construction
- Autrey Mill Park and Nature Preserve Improvements
- Newtown Park Improvements
- Ocee Park Improvements
- Shakerag Park Improvements
- Creekside Park Construction
- Indoor Recreation Center - Location and features TBD
- Chattahoochee River Greenway

### **Sidewalk Policy and Prioritization**

- Sidewalks
- Trails
- Multi-Modal Corridors (under development)

### **Intersection Improvements**

- Safety Improvements
- Operational Improvements

### **Transportation Master Plan**

- Safety and Operational Improvements
- Congestion Relief
- Improved Street Network

### **Intelligent Traffic Signal System**

- Fiber System Redundancy
- Connected Vehicle Enhancements
- Communication System Improved Stability

# ELECTED & APPOINTED OFFICIALS



John Bradberry



Dilip Tunki



Stacy Skinner



Bob Erramilli



Chris Coughlin



Larry DiBiase



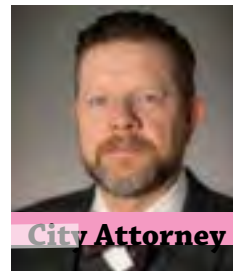
Erin Elwood



Ed Densmore



Allison Tarpley



Ron Bennett



# CITY COUNCIL STRATEGIC PRIORITIES



**In January 2022, the Johns Creek City Council agreed to focus on five strategic initiatives: Town Center, TSPLOST II, Economic Development, Cauley Creek Park, and Legacy Center.**

## **Town Center**

Town Center is a 192-acre area surrounding City Hall. On Oct. 25, 2021, the Council adopted the Town Center Vision and Plan which establishes and prioritizes the phased redevelopment of the Town Center area. The area will be improved by adding sidewalks, trails, and other transportation improvements as well as improvements to the pond behind City Hall to transform it into Creekside Park – a community gathering space to anchor the Town Center and set it apart from other downtowns.

## **TSPLOST II**

The initial Transportation Special Purpose Local Option Sales Tax (TSPLOST) was approved as a five-year implementation concluding on March 31, 2022. Voters approved a continuation of TSPLOST I or TSPLOST II as part of the November 2021 election. At the April 11, 2022 Work Session, Council reviewed initial projects for each program area to utilize an estimated \$46.9 million of the total anticipat-

ed \$65.5 million of revenues. The types of projects being addressed include streetscapes, bridges, pedestrian and bike improvements, and traffic congestion.

## **Economic Development**

The City is relatively new to economic development. Prior to 2021, the City relied on partnerships with other organizations to forward economic development activity in the City.

In 2021, the City hired an Economic Development Director and began to build foundational relationships with community organizations and engage the business community in the creation of the Town Center Vision and Master Plan. Economic goals include: creating a sense of place, promote city image, explore a variety of economic opportunities, ensure support of economic development by Council.

## **Cauley Creek Park**

The 203-acre property is located in the eastern half of the city adjacent to the Rogers Bridge Trail and the Rogers Bridge connection to over the Chattahoochee River to Duluth. Construction is now underway after a groundbreaking ceremony Dec. 13, 2021.

The park will feature a 5K rubberized trail, lighted sports courts, lighted grass and synthetic turf playing fields, pedestrian bridges, and river overlooks.

## **Legacy Center**

The Legacy Center of Johns Creek will be a multi-use, multi-discipline arts center designed to be used not only as a comprehensive cultural arts venue, but a place for community, social, and business events. It is envisioned to be a strong economic driver for both the arts and the greater community of Johns Creek.

# CITY FUND STRUCTURE

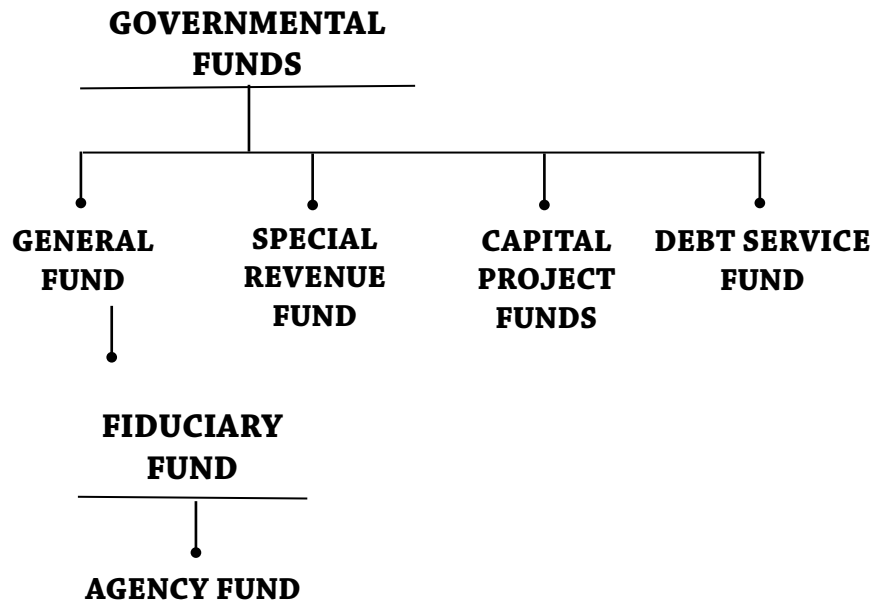
A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The city, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the city can be divided into two categories: governmental funds and fiduciary funds.

**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.

**Governmental Funds**

Governmental funds are used to account for the majority of governmental activities. The FY 2020 Budget includes a General Fund, five Capital Project Funds, three special revenue funds and two Debt Service funds.



**Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. These funds are not available to support the city’s own programs and the city uses an Agency Fund for the collection and remittance of cash appearance bond related activity for municipal court.

**Agency Fund**

This fund accounts for the collection and disbursement of monies by the city’s municipal court on behalf of other individuals or entities.

**Funds:**  
Court

**General Fund**

The General Fund is a governmental fund. It is established to account for all resources obtained and used for those services commonly provided by cities which are not accounted for in any other fund.

**Special Revenue Fund**

Special revenue funds are used to account for specific revenue sources that can be legally spent for designated purposes only. All Special revenue Funds use the modified accrual basis of accounting and budgeting.

**Non-Major Funds:**  
Confiscated Assets  
E-911  
Hotel-Motel

**Capital Projects Fund**

The Capital Projects Funds are governmental funds and established to account for capital projects. 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. These are major funds.

**Debt Service Fund**

Debt Service Funds are used to account for accumulations of resources that will be used to pay debt obligations of the general government. These funds are non-major funds.

**Non-Major Funds:**

Debt Service Fund  
Parks Bond Debt Service Fund

# Financial Management Program



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

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) establishes 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 the city must function within the limits of the financial resources identified or available specifically for 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 under-

stand 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.

## SCOPE

This policy applies to all budgeted funds which are the responsibility and under the management of the city of Johns Creek through its City Manager and its Finance Department.

## FINANCING CURRENT COSTS

Current costs should be financed with current revenues, including the use of authorized fund balances. The city should avoid balancing current operating expenditures through the obligation of future years' resources. The city will manage short-term borrowing to meet cash flow requirements within statutory restrictions and in the best interest of the city overall.

## BUDGET OBJECTIVE BY TYPE OF FUND

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

- General Fund – The annual budget for the General Fund shall provide for general government operations of the city and maintain working capital necessary for the city's financial health and stability.
- Special Revenue Fund(s) – The city adopts annual budgets for each special revenue fund in existence for the purpose of demonstrating that legally restricted revenue sources are used in compliance with the applicable laws and/or regulations (i.e. Hotel/Motel Tax Fund).
- Capital Project Fund(s) – The city adopts project budgets for each of its capital projects. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

- Debt Service Fund(s) – The city adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus current years projected revenues shall be sufficient to meet all annual debt service requirements.

Additionally, the city classifies funds as either operating funds or capital funds. Operating funds are those funds that provide appropriations covering the daily operations of the city and that are structured primarily for on-going operations and maintenance purposes. The General Fund will always be an operating fund. Capital funds are those funds that provide funding for capital projects, as defined elsewhere in this Policy; the time horizon of capital funds typically exceeds any specific fiscal year and is focused on project periods rather than an annual period.

### **DELEGATION OF RESPONSIBILITY AND AUTHORITY FOR IMPLEMENTATION**

Responsibility for implementing the provisions of the Budgetary Policy is assigned to the City Manager, who may in turn delegate to the Finance Director responsibility for tasks and activities associated with the implementation. The City Manager is granted the authority necessary to manage the city’s budget in accordance with the intent of this Policy, to the extent that such authority has not been otherwise reserved to the Mayor and Council.





# Operating Budget

The operating budget shall be prepared on an annual basis and include those funds that are subject to annual appropriation (all funds excluding the Capital Project Funds and Agency Funds). Prior year budget appropriations and prior year actual data will be provided as reference data, with the current year appropriation and projection of expenditures. At a minimum, the City shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with O.C.G.A. 36-81-3.

The annual proposed budget should be submitted to the governing authority while being made available by the Finance Department 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).

## DEPARTMENTAL APPROPRIATIONS

The budget shall be developed based upon “line-item” expenditures for 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 total appropriations in each fund shall be detailed within the budget document (O.C.G.A. 36-81-3 and 36-81-5).

## PERFORMANCE BUDGET

The budget document shall also include “performance” budget information. A performance budget provides information about departmental goals and objectives to be accomplished in the upcoming budget year. A performance budget also utilizes “Service Efforts and Accomplishments” which measure services rendered and department efficiency/effectiveness on a historical basis and project targets of the indicators for the upcoming budget year. The city shall strive to minimize and reduce, if possible, staffing levels required to accomplish its service delivery.

## 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 of capital equipment and maintenance of existing systems.

**Expanded/improved services** - An expanded services budget includes funding requests associated with new or improved services, additional personnel or new capital projects/equipment.

## BALANCED BUDGET

The budget shall be balanced for each budgeted fund. Total anticipated revenues plus fund balance that is designated as a budget-funding source shall equal total estimated expenditures for each fund. Only fund balance amounts that exceed required reserves should be used as a funding source for the budget.

## **BASIS OF BUDGETING**

Neither Generally Accepted Accounting Principles (GAAP) nor Georgia statutes address a required budgetary basis of budgeting; however, the city shall adopt budgets in conformity with GAAP for all budgeted funds. All governmental funds shall use the modified accrual basis of accounting. This budgeting basis agrees to the basis of accounting used by the city.

## **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.

## **BUDGET STABILIZATION RESOURCES**

The city shall establish a fund balance reserve in all operating funds for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies and shortfalls caused by revenue declines and to minimize any short-term borrowing for cash flow purposes. This reserve shall accumulate and be maintained at an amount which represents no less than three (3) months of operating and debt expenditures plus transfers (approximately 25% of budgeted expenditures).

## **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 as a funding source for that fund's budget in any given year. 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 two (2) months of operating and debt expenditures, should be met before utilizing the excess fund balance as a funding source for the budget. The utilization of fund balance shall be deemed a use of one-time revenues for budgeting purposes.

## **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.

## **BUDGET CONTROL REPORTS**

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

## **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. Department Heads must submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation within each fund and obtain approval by the Finance

Director or the City Manager, depending upon the specifics of the requested transfer. 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, may be appropriated through a supplementary budget ordinance. This mid-point adjustment is limited to reconciling updated projections with the approved budget amounts and is not intended to duplicate the annual budget process. Supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared in accordance with O.C.G.A. 38-81-3.

### **CONTINGENCY LINE-ITEM**

The city shall establish an appropriated contingency of no less than one percent of the total annual expenditure appropriation in all operating funds 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.

As a policy decision in the FY 2016 Budget, the Council elected to remove specific contingency accounts and utilize reserve funds in the event of unexpected changes to allow greater Council review of spending. This contingency reserve appropriation will be a separate line item within the budget. This amount shall be subject to annual appropriation. The approval of the Mayor and the City 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) within the applicable department's budget.

### **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.

### **CONTRIBUTIONS**

Unless authorized by City Council, outside contributions to programs operated by city departments shall be subject to the city's accounting and budgetary policies. The city welcomes both unrestricted and restricted contributions compatible with the city's programs and objectives. Any contribution shall be appropriated by City Council prior to expenditure.

### **ADMINISTRATIVE SERVICE FEE/COST ALLOCATION**

When deemed appropriate, 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.

### **ONE-TIME REVENUE SOURCES**

Non-recurring revenues shall be utilized within the appropriate fund for items relating to non-recurring expenses. The purpose of limiting these funding sources is to eliminate the fluctuations and escalation of on-going costs that commonly result from funding operations with non-sustainable

resources. One-time revenues shall be distinguished during the budget process and budget presentation so that a match can be made with non-recurring expenditures.

### **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 ensure that cash will be available to pay budget costs on a timely basis.

### **BUDGET ALLOTMENTS**

Budget allocations (i.e., budget allotments) may be 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 PROJECT IMPROVEMENT PLAN**

The city will prepare a five-year capital project 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 generally is defined as an expenditure that has an expected useful life of more than 3 years with an estimated total cost of \$5,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, computer systems, land acquisitions, heavy duty trucks. In certain cases, studies and designs that do not meet the definition of a capital project may be budgeted in the Capital Projects Fund if these may

lead to future capital projects or involve an activity that crosses fiscal years.

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. The budgeted 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 Mayor and City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. However, unfunded capital projects shall be clearly identified as such. The list of identified projects will provide a method of tracking potential capital projects 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 for capital projects to assure adherence to the budget. The city will prepare and distribute to departments timely monthly financial reports comparing actual revenues, outstanding encumbrances and expenditures with budgeted amounts for each capital project.



## **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 Finance Director or the City Manager shall review and approve all requests for budget adjustments. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs. The de-obligation of budget dollars to a specific project will only occur after the completion of the project or when it is identified that assigned funding for a project 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/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. A full reconciliation of each project's budget shall be performed once audited financial records from a fiscal year are available. Any necessary adjustments determined through the reconciliation process shall be addressed in conjunction with the mid-year budget review.

## **CONTINGENCY ACCOUNT**

The city shall include an appropriated contingency of three percent of the total annual expenditure appropriation in the Capital Project Fund in order to accommodate expenditures that may not have been expected during the duration of a capital project. Expenditure of contingency funds shall only be authorized in accordance with policies and procedures established by the city. Any contingency

budgets shall be subject to annual appropriation.

Note: As a policy decision in the FY 2016 and continued in the 2023 FY Budget, the Council elected to remove specific contingency accounts and utilize reserve funds in the event of unexpected changes to allow greater Council review of spending.

# Debt Management Policy

The goal of the city's debt policy is to maintain a sound fiscal position, whereby long-term debt is only utilized to provide resources to finance needed capital improvements while accumulating adequate resources to repay the debt. In addition, it is the city's goal to maintain a good 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 excessive 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.

In 2017, City of Johns Creek received the highest possible credit ratings from the industries two largest rating agencies, Moody's Investor Service and Standard & Poors (S&P) Global Ratings. The Aaa and AAA ratings, respectively, were assigned to the city following separate reviews of the city's credit and financial standing by analysts from each organization.

## Conditions for Issuing Longterm Debt

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

- A** When one-time, non-continuous projects (those not requiring annual appropriations) are desired.
- B** When the city determines that future users will receive a benefit from the capital improvement that the debt financed.
- C** When the project is necessary to provide basic services to the city residents.
- D** When total debt, does not constitute an unreasonable burden to the taxpayers.
- E** When all other possible revenue sources provide no alternative funding for capital projects.

# 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, both short-term and long-term, of issuing the debt;
- 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.

## Debt Retirement

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

## Disclosure

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

## 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 Finance Director 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.

## **Credit Ratings**

The finance Director is responsible for maintaining relationships with the rating agencies that assign ratings to the city's various debt obligations. This effort includes providing periodic updates on the city's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance. The City currently holds Aaa and AAA ratings.

## **Other Policies**

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

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.





# Expenditure Policy

This section provides guidance on authorized expenditures for all departments under the authority of the Mayor and City Council. This section shall cover those costs incurred for normal business operations, including those associated with salaries and benefits. Operating guidelines and procedures for procuring goods and services shall be issued under separate cover(s) as they do not constitute nor necessitate City Council approval.

## Appropriation

In conjunction with the annual budget process, the City Council shall authorize departments' appropriations consistent with the annual adopted operating and capital budgets. Departments shall not incur expenditures unless an appropriation is available.

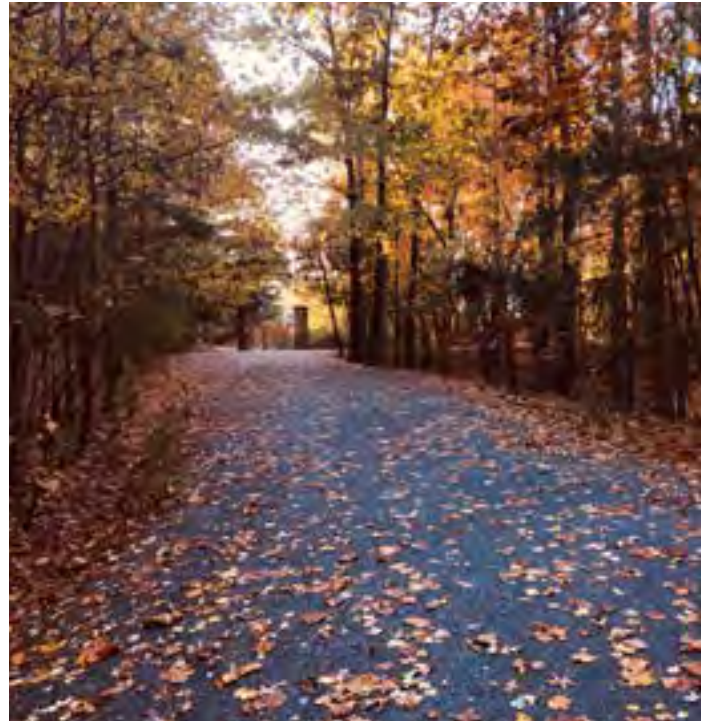
## Expenditure Approval

All expenditures relating to city operations shall be processed consistent with procurement/purchasing guidelines. Once the Finance Department receives the proper documentation from the incurring departments, the execution of payment shall occur. The Finance Department shall only process transactions for payment based upon the proper approval for the dollar amount of the expenditure, including adequate documentation, received either electronically or in writing.

## Settlement of Dispute

The Finance Department shall review expenditure documents for compliance and appropriateness with all city policies and procedures. Expenditure documents that are not in compliance with these policies and procedures shall be returned to the originating department with Finance Department recommendations for changes (e.g., travel issues, cellular phone

use). In the event the department does not agree with the Finance Department's recommendations, the City Manager shall make the final decision.



## Elected Officials Allocation

During the annual budget process, an appropriation may be allocated to each elected official to be used at his/her discretion for the benefit of the city (e.g., travel costs incurred at the annual GMA conference). The amount appropriated will be dependent upon the approval during the budget process.

# Elected Officials Expenditure Policy

This section provides guidance on providing reimbursement/allowances on authorized expenditures for the Mayor and City Council. This section shall cover those costs incurred for conducting official business relating to elected positions.

## **Appropriation**

In conjunction with the annual budget process, the City Council shall authorize appropriations consistent with the annual adopted operating budgets. No reimbursement shall be provided to any elected official unless there are adequate funds budgeted for such purposes.

## **Expenditure Reimbursement**

Operating expenditures relating to elected officials shall be reimbursed using a direct reimbursement for expenses incurred on behalf of the city in the individual's official capacity as an elected official.

The direct reimbursement based expenditures shall require receipts. As defined by the Internal Revenue Service, this type of transaction will be on the accountable reimbursement plan, which will not be taxed by the city. The primary means for paying for items under this method will be through the submission of receipts by elected officials to the city and reimbursement to the officials for expenses that are properly documented.

## **Qualified Expenditures**

Operating expenditures incurred by the official relating to the conducting of official business on behalf of the elected position may qualify for reimbursement provided that adequate funds are appropriated for such purposes. Those expenditures relating to travel shall be covered in a separate policy.

Types of qualified expenditures for the direct reimbursement basis include\*:

- General Office Supplies
- Customary Mileage
- Business Meals
- Professional Memberships
- Educational Materials
- Copying/Printing
- Cellular charges

\*This list is non-inclusive and provided as an example of types of qualified expenses.



# Budget Process

The City of Johns Creek Budget serves as a policy document, financial plan, operation guide and communication device. Each of these elements of the document help to describe what we have done, what we plan to do, and how we will accomplish our objectives.

April 1: Budget Requests due to Finance

April 4 – 8: Finance Reviews FY22 Requests

April 11 – 15: 1st Round Department Meetings

April 18: New Capital Reconciliation

April 19 – 20: City Manager Review

April 21 – 22: Final Department Meetings

April 25 – 29: Finance Final Review

May 13: Submit FY23 Budget to the Mayor

May 13 – 31: Mayoral Review of FY23 Budget

June 1 -10: Final Mayoral Review

June 21: FY23 Budget Submitted to the Council

June 21: FY23 Budget at Work Session

1st Public Hearing at Council Meeting

July / August / September: Budget discussion at Work Sessions and/or Council Meetings

July 11, August 15, August 29, September 12

October 1: Start of FY2023

## 1 PLANNING

Departments submit requests for operations and enhancements.

## 2 ORGANIZE & RECOMMEND

The Mayor and City Manager organize and prioritize the submissions for consideration. The Mayor prepares the budget for presentation to City Council.

## 3 PRESENT

The Mayor presents his proposed budget to City Council.

## 4 DISCUSSION

The City Council holds public hearing to discuss and review the proposed budget.

## 5 ADOPT

The Mayor and City Council vote to adopt the final budget.

# Demographics

The City of Johns Creek, Georgia, lies along the banks of the historic Chattahoochee River in the Piedmont (Latin “foot of mountains”) plain of the Appalachian Mountains, in northeast Fulton County. Home to an estimated population of over 84,000 people, the city shares a Metro Atlanta population of approximately 5.2 million, the fastest growing metropolitan region in the U.S.

## Population

Race	2010		2017		2022	
	Population	Percentage	Population	Percentage	Population	Percentage
White	47,600	62%	48,511	57%	48,170	53%
Asian	17,508	23%	24,340	29%	30,645	34%
Black	6,796	9%	7,144	8%	7,135	8%
Hispanic	3,810	5%	3,867	5%	3,977	4%
Other	1,017	1%	1,042	1%	1,078	1%
<b>TOTAL</b>	<b>76,731</b>		<b>84,904</b>		<b>91,004</b>	

Generation	Year Range	2010	2017	2022
Gen Z+	2017 - 2022+	NA	NA	4,903
Gen Z	2003 - 2017	11,239	18,394	20,082
Millennials	1983 - 2002	19,682	19,417	20,226
Gen X	1963 - 1982	25,601	27,299	28,241
Baby Boomers	1948 - 1962	15,195	15,198	13,952
Greatest Generation	1928 - 1947	5,014	4,596	3,600

## Families & Households

	2010	2017	2022
Median Age	38	39	40
Median Household Income	\$106,950	\$113,383	\$118,813
Median Home Value	\$332,900	\$368,725	\$401,928



**Education**

	Est. 2000 *	2010 **	2017***
High School Graduates	97.60%	97.30%	99.0%
College Grad or more	44%	64%	69.7

\*Source: Estimates only. 2007 figures based on ESRI-Business Analyst research for the city’s 2030 Comprehensive Plan.

\*\*Source: 2010 Census.

\*\*\*Source: American Community Survey



# GA Law on Local Government Budget

## 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 govern-

mental 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 budget, but such budget shall be subject to the provisions of this article.



# Glossary

The City's Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Budget document in understanding these terms, a glossary has been included in this document.

## A

**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 Johns Creek accepts Fulton 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.

## B

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

**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.

**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 limita-

tions of available appropriations and available revenues.

## C

**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.

## D

**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.

## E

**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.

## F

**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-bal-

ancing 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.

**FUND BALANCE (assigned):** Amounts a government intends to use for a particular purpose.

**FUND BALANCE (carried forward):** 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.

**FUND BALANCE (committed):** Amounts constrained by a government using its highest level of decision-making authority.

**FUND BALANCE (restricted):** Amounts constrained by external parties, constitutional provision, or enabling legislation.

**FUND BALANCE (unassigned):**  
Amounts that are not constrained at all will be reported in the general fund.

## **G**

**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.

## **L**

**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.

## **M**

**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.

## **O**

**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.

## P

**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.

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

**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.

## R

**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.

## **S**

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

## **T**

**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 Johns Creek are approved by the City Council and are within limits determined by the State.

## **U**

**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.

## **W**

**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.







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