

FY 2026 Proposed Budget
Presented 7-14-2025
Council Work Session



FISCAL YEAR 2026 BUDGET

AGENDA REPORT

To: Honorable City Council

From: John Bradberry, Mayor

Agenda: July 14, 2025 – Work Session

Item: FY2026 Budget

Item Summary

The Fiscal Year 2026 Budget reflects our continued commitment to fiscal responsibility while advancing our strategic priorities. Of note, the City's fiscal conservatism and adherence to financial policies and best practices have put us in the strongest financial position in the City's history. I look forward to discussing the FY2026 Budget and finalizing it with input from you and the community over the next three Work Sessions and two Public Hearings before consideration for adoption at the first Council Meeting in September.

Financial Impact

The proposed FY2026 Budget is balanced with a General Fund of \$84.96M. The revenue base remains diversified, with roughly one-third of the revenues from sales tax, one-third from property taxes, and the balance from other revenues. Of note, the proposed FY2026 Budget is built on the FY2025 rollback millage rate of 3.492. Presenting the FY2026 Budget at the FY2025 rollback rate means we will have to live within our means and avoid raising taxes.

On the expenditure side, to continue providing services to our community, personnel (the salary and benefits for our police officers, firefighters, and other staff) remains the largest expenditure for the City at roughly \$45M. Operations are the second largest category of expenditure at \$20M providing for the supplies and support needed for our staff to provide services to our community. Of note, in addition to the projects highlighted above and the personnel and operational expenditures, the FY2026 fully funds contributions to the Infrastructure Maintenance Accrual, Equipment Accrual, and Vehicle Accrual (totaling roughly \$14M) and does not tap into reserves.

Discussion

At the Retreat in January, we affirmed our commitment to five strategic priorities: Arts and Culture, Public Safety, Economic Development, Recreation and Parks, and Transportation and Connectivity. The proposed FY2026 Budget advances each of these strategic priorities with key investments while seeing through to completion several previously started initiatives.

Advancing public safety, while we will be completing construction of the new Fire Station #63 and Police South Substation in 2026, the proposed budget also provides for the replacement of a Fire Engine, 14 police vehicles, two police motorcycles and critical equipment utilized by both the police and fire departments. The

proposed FY2026 also helps maintain staffing in our public safety departments by authorizing four police cadets and two fire recruits (funded through salary savings).

Building on our positive momentum in economic development, the proposed FY2026 Budget continues our partnership with the Johns Creek Chamber of Commerce, strengthens our relationship with the Greater North Fulton Chamber of Commerce, and advances key outreach and business support initiatives. Staff will be connecting through the Johns Creek Business F1RST program, in-person outreach visits, quarterly business roundtables, and JC10 – the annual gathering of Johns Creek’s ten-largest businesses.

For recreation and parks, in addition to continuing our established events and programs, the proposed FY2026 Budget provides the resources needed for both the grand opening of The Boardwalk at Town Center and an extra special Independence Day event celebrating America’s 250th birthday. To care for our parks and park facilities, the proposed FY2026 Budget adds a second Field Superintendent. While one Field Superintendent was sufficient when the department was created, the addition of Cauley Creek Park doubled the parkland and park assets being maintained, and a second Field Superintendent is needed to maintain our parks to the Johns Creek standard. The Budget also funds “refresh” projects to care for our existing parks, such as renovation of the Newtown Park Clubhouse restrooms, improvements to the Shakerag Park cricket cages and runup area, and continued improvements at Autrey Mill Nature Preserve as prioritized in the facility assessment.

Building off our prior investments in transportation and connectivity, several construction projects will be completed in 2026, allowing more attention to other needed investments in connectivity. Both the Town Center pedestrian tunnel and the corridor improvements on Johns Creek Parkway are on schedule to be completed in 2026. To enhance the beauty of recently completed projects, such as the Jones Bridge Road improvements (between Waters Road and State Bridge Road), the FY2026 Budget utilizes the Tree Fund to replant trees in our right-of-way and re-beautify key corridors impacted by construction projects so that our City continues to look and feel like home. In terms of new projects, the FY2026 Budget sets aside funds for the construction of the Barnwell Trail (from the intersection improvement at Barnwell Road and Niblick Drive) up to North Peak. This project will complete a continuous pedestrian connection from Old Alabama down to Holcomb Bridge. Additionally, to maintain our transportation network across the City, the FY2026 Budget funds replacement of the Traffic Control Center servers and displays (which have reached end of life) so staff can keep traffic flowing throughout the City.

Finally, the most significant investment planned in the proposed FY2026 Budget would advance arts and culture. At our last meeting, we reached consensus to empower the voters to decide if we should move forward with a Performing Arts Center. If approved by the voters in November’s elections, the Budget provides the resources to develop construction documents for the multi-use, 800-seat performance hall. If not approved, the Council will have an opportunity to revisit the Capital Improvement Plan and consider the next prioritized project for reprogramming those funds.

All in all, the proposed FY2026 Budget advances our strategic priorities, provides for the maintenance of our existing infrastructure and assets, and works within the FY2026 revenues (not making use of unassigned fund balance).

Next Steps

The attached FY2026 Budget is provided with both summary pages and a “Budget in Brief” as well as the pages of line-item detail for each department and descriptions of every project that the Council needs for a thorough review. The staff is also ready and willing to provide any other information needed.

Additionally, improving the Budget review process over the last year, as we agreed, time will be dedicated at the next three Work Sessions (July 28, August 11, and August 25) to allow for collaborative discussion and refinement of the proposed FY2026 Budget. Additionally, Public Hearings on the proposed Budget are planned for Council Meetings on July 28 and September 8. Community feedback and public comments are welcome at any regularly scheduled Council Meeting between now and the adoption of the budget.

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Capital Improvement Plan - 5-Year Forecast

1000000 - General Fund (Summary)

Summary of General Fund Revenues and Expenditures								
Revenues		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
313100	Local Option Sales Tax	\$27,736,508	\$27,500,000	\$16,391,783	\$28,147,000	\$30,000,000	\$2,500,000	9%
	Property Taxes (Current + Prior Year)	\$22,003,894	\$23,376,008	\$1,195,684	\$23,960,983	\$22,905,000	(\$471,008)	-2%
316200	Insurance Premium Tax	\$7,865,993	\$7,400,000	\$0	\$7,865,993	\$8,000,000	\$600,000	8%
311315	Motor Vehicle TAVT	\$3,521,719	\$3,250,000	\$2,077,117	\$3,445,102	\$3,500,000	\$250,000	8%
311710	Electric Franchise Fees	\$2,755,221	\$2,850,000	\$2,055,779	\$3,056,812	\$3,100,000	\$250,000	9%
361000	Interest Earnings	\$3,026,376	\$2,834,000	\$1,886,951	\$2,501,684	\$2,500,000	(\$334,000)	-12%
316100	Business Occupation Tax	\$2,121,412	\$2,200,000	\$2,353,033	\$2,337,901	\$2,400,000	\$200,000	9%
323101	Building Residential	\$927,596	\$1,252,000	\$47,407	\$1,200,000	\$2,100,000	\$848,000	68%
322905	Building Plan Review	\$367,748	\$450,000	\$1,246,489	\$1,224,000	\$2,000,000	\$1,550,000	344%
351170	Municipal Court Fees	\$1,297,890	\$1,322,000	\$919,645	\$1,416,779	\$1,500,000	\$178,000	13%
	Other Revenues	\$6,480,543	\$6,253,900	\$4,180,004	\$6,080,391	\$6,974,700	\$720,800	12%
Subtotal - Revenues		\$78,104,899	\$78,687,908	\$32,353,891	\$81,236,645	\$84,979,700	\$6,291,792	8%
391000	Operating Transfers In	\$0	\$0	\$917,977	\$917,977	\$0	\$0	
399999	Use of Fund Balance	\$0	\$1,283,933	\$1,283,933	\$1,283,933	\$0	(\$1,283,933)	
Subtotal - All Revenues		\$78,104,899	\$79,971,841	\$34,555,801	\$83,438,555	\$84,979,700	\$5,007,859	6%

Expenditures		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
1001330	City Clerk	\$336,324	\$527,495	\$274,437	\$429,459	\$627,423	\$99,928	19%
1001310	City Council	\$329,610	\$302,012	\$183,364	\$288,293	\$310,066	\$8,054	3%
1001320	City Manager	\$1,475,610	\$2,005,515	\$1,029,576	\$1,784,892	\$2,092,010	\$86,495	4%
1001570	Communications	\$826,001	\$900,682	\$562,743	\$862,955	\$940,666	\$39,984	4%
1007410	Community Development	\$2,498,363	\$3,031,190	\$1,697,124	\$2,711,310	\$3,095,026	\$63,836	2%
1002650	Court	\$770,362	\$1,041,542	\$505,678	\$823,298	\$1,131,886	\$90,344	9%
1001565	Facilities	\$2,708,605	\$2,970,881	\$1,772,043	\$2,796,306	\$2,870,337	(\$100,544)	-3%
1001511	Finance	\$1,849,690	\$1,952,694	\$1,191,276	\$1,720,850	\$2,059,070	\$106,376	5%
1003510	Fire	\$14,694,172	\$15,939,845	\$10,560,623	\$15,670,425	\$16,327,268	\$387,423	2%
1001540	Human Resources	\$1,309,676	\$1,478,751	\$838,785	\$1,282,043	\$1,532,049	\$53,298	4%
1001535	IT/GIS	\$2,492,025	\$2,800,685	\$1,928,550	\$2,703,683	\$3,045,200	\$244,515	9%
1001530	Legal	\$390,895	\$450,000	\$245,320	\$467,640	\$450,000	\$0	0%
1003210	Police	\$15,034,694	\$17,640,597	\$11,216,268	\$17,126,109	\$18,556,024	\$915,427	5%
1004110	Public Works	\$6,803,553	\$7,233,036	\$3,726,727	\$5,736,335	\$7,101,272	(\$131,764)	-2%
1006110	Recreation & Parks	\$4,389,528	\$4,720,332	\$2,751,034	\$4,719,571	\$4,776,607	\$56,275	1%
Subtotal - Expenditures		\$55,909,108	\$62,995,257	\$38,483,547	\$59,123,170	\$64,914,904	\$1,919,646	3%
BALANCE		\$22,195,792	\$16,976,584	(\$3,927,745)	\$24,315,385	\$20,064,796	\$3,088,213	18%

Transfers Out		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
2150000	E911 Supplement	\$126,000	\$455,759	\$455,759	\$600,000	\$601,114	\$145,355	32%
3010000	Capital/Enhancements	\$8,898,115	\$8,557,000	\$8,557,000	\$8,557,000	\$5,401,000	(\$3,156,000)	-37%
3020000	Infrastructure Maint Accrual	\$12,650,714	\$3,328,730	\$3,328,730	\$3,328,730	\$9,204,273	\$5,875,543	177%
3030000	Equipment Accrual	\$1,424,881	\$1,570,846	\$1,570,846	\$1,570,846	\$1,858,398	\$287,552	18%
3500000	Vehicle Replacement Accrual	\$1,270,608	\$2,164,664	\$2,164,664	\$2,164,664	\$3,000,011	\$835,347	39%
	Debt Service/Other Fund	\$126,000	\$917,977	\$917,977	\$917,977	\$0	(\$917,977)	-100%
Subtotal - Transfers Out		\$24,496,318	\$16,994,976	\$16,994,976	\$17,139,217	\$20,064,796	\$3,069,820	18%

Balanced						\$0
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1000000 Revenues (Summary)

Detailed Breakdown of Revenues								
Top 10 Revenue Sources		FY2024 Actuals	FY2025			FY2026 Proposed	\$ Inc (Dec) from 2025	% Inc (Dec)
Object	Account		Revised	YTD 05/31	Projected			
	313100 Local Option Sales Tax	\$27,736,508	\$27,500,000	\$16,391,783	\$28,147,000	\$30,000,000	\$2,500,000	9%
	311100 Real Property Current Yr	\$20,865,618	\$22,695,947	\$0	\$22,695,947	\$22,105,000	(\$590,947)	-3%
	311200 Real Property Prior Year	\$1,138,277	\$680,061	\$1,195,684	\$1,265,036	\$800,000	\$119,939	18%
	316200 Insurance Premium Tax	\$7,865,993	\$7,400,000	\$0	\$7,865,993	\$8,000,000	\$600,000	8%
	311315 Motor Vehicle TAVT	\$3,521,719	\$3,250,000	\$2,077,117	\$3,445,102	\$3,500,000	\$250,000	8%
	311710 Electric Franchise Fees	\$2,755,221	\$2,850,000	\$2,055,779	\$3,056,812	\$3,100,000	\$250,000	9%
	361000 Interest Earnings	\$3,026,376	\$2,834,000	\$1,886,951	\$2,501,684	\$2,500,000	(\$334,000)	-12%
	316100 Business Occupation Tax	\$2,121,412	\$2,200,000	\$2,353,033	\$2,337,901	\$2,400,000	\$200,000	9%
	323101 Building Residential	\$927,596	\$1,252,000	\$47,407	\$1,200,000	\$2,100,000	\$848,000	68%
	322905 Building Plan Review	\$367,748	\$450,000	\$1,246,489	\$1,224,000	\$2,000,000	\$1,550,000	344%
	351170 Municipal Court Fees	\$1,297,890	\$1,322,000	\$919,645	\$1,416,779	\$1,500,000	\$178,000	13%
Subtotal - Top 10 Revenues		\$71,624,357	\$72,434,008	\$28,173,888	\$75,156,254	\$78,005,000	\$5,570,992	8%

Other Revenues (sorted by FY2026)		FY2024	FY2025			FY2026	\$ Inc (Dec) from 2025	% Inc (Dec)
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed		
311730	Gas	\$1,032,652	\$1,050,000	\$551,867	\$1,103,733	\$1,200,000	\$150,000	14%
323102	Building Commercial	\$344,267	\$696,000	\$462,409	\$696,000	\$1,200,000	\$504,000	72%
314200	Alcohol Beverage Excise	\$909,426	\$1,001,000	\$535,727	\$815,243	\$875,000	(\$126,000)	-13%
321100	Alcohol Beverage Licenses	\$536,860	\$550,000	\$500,770	\$527,066	\$525,000	(\$25,000)	-5%
311750	Television Cable	\$685,784	\$620,000	\$281,902	\$483,604	\$500,000	(\$120,000)	-19%
311340	Recording Intangible Tax	\$425,909	\$352,000	\$195,703	\$378,827	\$450,000	\$98,000	28%
316300	Financial Institution Tax	\$271,134	\$275,000	\$265,498	\$265,498	\$275,000	\$0	0%
321212	Commercial Permits	\$38,538	\$30,000	\$249,684	\$217,917	\$222,000	\$192,000	640%
311600	Real Estate Transfer Tax	\$269,469	\$223,000	\$86,453	\$135,180	\$200,000	(\$23,000)	-10%
349930	Airbnb Fees	\$154,941	\$150,000	\$99,543	\$179,799	\$175,000	\$25,000	17%
322902	Admin Fee	\$90,821	\$78,000	\$88,093	\$157,614	\$160,000	\$82,000	105%
347930	Athletic Field Rental	\$146,574	\$200,000	\$79,316	\$107,273	\$160,000	(\$40,000)	-20%
321201	Professional Flat Fee	\$133,600	\$163,000	\$112,400	\$135,738	\$150,000	(\$13,000)	-8%
391000	Operating Transfers In	\$135,802	\$138,000	\$72,327	\$114,171	\$120,000	(\$18,000)	-13%
371000	Special Events Sponsorship	\$35,504	\$106,000	\$102,236	\$106,000	\$110,000	\$4,000	4%
322901	Site Plan Review	\$42,400	\$60,000	\$1,730	\$2,477	\$60,000	\$0	0%
324100	Business License Penalty	\$47,700	\$48,000	\$35,091	\$42,059	\$60,000	\$12,000	25%
347510	Non Resident Fees	\$79,397	\$48,000	\$42,091	\$60,000	\$60,000	\$12,000	25%
347920	Pavilion Rental	\$36,214	\$28,000	\$18,108	\$40,490	\$55,000	\$27,000	96%
311300	Motor Vehicle Tax	\$49,842	\$73,000	\$34,603	\$50,245	\$52,000	(\$21,000)	-29%
321220	Insurance Fee	\$61,425	\$65,000	\$38,550	\$40,000	\$50,000	(\$15,000)	-23%
322210	Zoning Land Use Resid	\$43,724	\$32,000	\$26,884	\$44,856	\$45,000	\$13,000	41%
342130	False Alarms	\$47,100	\$37,000	\$23,050	\$30,158	\$40,000	\$3,000	8%
383000	Damaged Property	\$135,567	\$30,000	\$2,631	\$5,000	\$30,000	\$0	0%
347500	Program Fees	\$35,064	\$25,000	\$16,715	\$25,000	\$25,000	\$0	0%
324400	Business License Interest	\$25,060	\$18,000	\$16,835	\$25,000	\$23,000	\$5,000	28%
311760	Telephone	\$18,612	\$21,000	\$14,080	\$15,000	\$20,000	(\$1,000)	-5%
322230	Sign Permits	\$13,801	\$12,000	\$11,950	\$18,000	\$18,000	\$6,000	50%
321140	Pouring Permit	\$14,100	\$20,000	\$9,470	\$15,000	\$16,000	(\$4,000)	-20%
349900	Other Charges For Services	\$14,653	\$15,000	\$14,600	\$15,245	\$15,000	\$0	0%
321203	Special Event Fee	\$16,700	\$3,000	\$2,650	\$4,000	\$14,000	\$11,000	367%
342125	Background Checks	\$12,810	\$14,000	\$7,930	\$8,500	\$12,000	(\$2,000)	-14%
347940	Community Room Rental	\$12,938	\$12,000	\$6,570	\$10,000	\$12,000	\$0	0%
347910	Tennis Court Rental	\$21,103	\$25,000	\$5,245	\$7,715	\$12,000	(\$13,000)	-52%

323110 Electrical	\$703	\$10,000	\$573	\$1,000	\$10,000	\$0	0%
323103 Demolition	\$2,406	\$2,100	\$5,000	\$5,000	\$4,500	\$2,400	114%
322101 Admin Variance Resident	\$5,700	\$5,000	\$2,600	\$2,600	\$4,000	(\$1,000)	-20%
321209 Massage Therapy	\$3,300	\$3,300	\$3,550	\$3,550	\$3,500	\$200	6%
342120 Accident Reports	\$3,658	\$3,000	\$1,910	\$3,370	\$3,000	\$0	0%
322906 Admin Fee Surety	\$1,750	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0%
323104 Retaining Wall	\$1,253	\$1,000	(\$465)	\$1,000	\$2,000	\$1,000	100%
322904 Admin Permit	\$1,430	\$2,000	\$250	\$500	\$1,000	(\$1,000)	-50%
321205 Door To Door Solicitation	\$1,500	\$1,000	\$825	\$1,875	\$1,000	\$0	0%
349910 Police Vehicle Usage	\$0	\$1,000	\$0	\$0	\$1,000	\$0	0%
343910 Right of Way Donation	\$185	\$100	\$1,005	\$1,005	\$500	\$400	400%
321170 Catering License	\$200	\$200	\$200	\$200	\$200	\$0	0%
321207 Pawn Shop	\$100	\$0	\$50	\$50	\$0	\$0	0%
321213 Admin Variance Commercial	\$0	\$0	\$350	\$350	\$0	\$0	0%
322903 Microfilming Fee	\$0	\$0	\$744	\$1,000	\$0	\$0	0%
322907 Commercial Use Permit (Parks)	\$50	\$0	\$850	\$1,000	\$0	\$0	0%
323108 Plumbing	\$416	\$0	\$250	\$250	\$0	\$0	0%
331210 Direct	\$17,470	\$0	\$20,178	\$20,178	\$0	\$0	0%
341391 Admin Fee	\$1,050	\$0	\$3,565	\$4,000	\$0	\$0	0%
341910 Election Qualifying Fee	\$0	\$4,200	\$0	\$4,200	\$0	(\$4,200)	-100%
342126 Expungements	\$0	\$0	\$0	\$0	\$0	\$0	0%
342127 Rad Kids Program	\$60	\$0	\$0	\$0	\$0	\$0	0%
342140 Incident Reports	\$50	\$0	\$105	\$105	\$0	\$0	0%
342220 FD Plan Review	\$1,800	\$0	\$12,250	\$15,000	\$0	\$0	0%
342230 FD Inspection	\$2,400	\$0	\$16,200	\$18,000	\$0	\$0	0%
342250 FD Fire Permit	\$1,370	\$0	\$4,853	\$5,000	\$0	\$0	0%
349300 NSF Check Fee	\$0	\$0	\$0	\$0	\$0	\$0	0%
371100 Donation Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%
371102 International Festival	\$17,970	\$0	\$0	\$0	\$0	\$0	0%
371103 Diwali Festival	\$45,025	\$0	\$0	\$0	\$0	\$0	0%
371104 Lunar New Year	\$24,959	\$0	\$0	\$0	\$0	\$0	0%
371106 Juneteenth Event	\$7,050	\$0	\$0	\$0	\$0	\$0	0%
371107 Literary Tour	\$100	\$0	\$0	\$0	\$0	\$0	0%
371109 Special Event Application Fee	\$7,000	\$0	\$4,600	\$5,000	\$0	\$0	0%
371110 5K Race Fee	\$8,000	\$0	\$8,000	\$8,000	\$0	\$0	0%
371111 Tournament Fee	\$7,950	\$0	\$7,750	\$7,750	\$0	\$0	0%
371112 HWI 5K at Cauley Creek	\$175	\$0	\$0	\$0	\$0	\$0	0%
371120 Easter Bunny Hop	\$400	\$0	\$0	\$0	\$0	\$0	0%
371121 Holly Jolly Block Party	\$5,188	\$0	\$0	\$0	\$0	\$0	0%
389000 Other Misc. Revenue	\$287,548	\$0	\$36,675	\$50,000	\$0	\$0	0%
392100 Sale Of Assets	\$82,835	\$0	\$32,425	\$35,000	\$0	\$0	0%
Total Other Revenues	\$6,480,543	\$6,253,900	\$4,180,004	\$6,080,391	\$6,974,700	\$720,800	12%

TOTAL REVENUES	\$78,104,899	\$78,687,908	\$32,353,891	\$81,236,645	\$84,979,700	\$6,291,792	7%
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391000 Operating Transfers In	\$0	\$0	\$917,977	\$917,977	\$0	\$0	
399999 Use of Reserves Budget	\$0	\$1,283,933	\$1,283,933	\$1,283,933	\$0	(\$1,283,933)	

REVENUES + USE OF FUND BALANCE	\$78,104,899	\$79,971,841	\$34,555,801	\$83,438,555	\$84,979,700	\$5,007,859	7%
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Revenue Detail: Local Option Sales Tax (LOST)

\$ 30,000,000 of \$ 84,979,700
35.3% of Proposed Revenues

Purpose

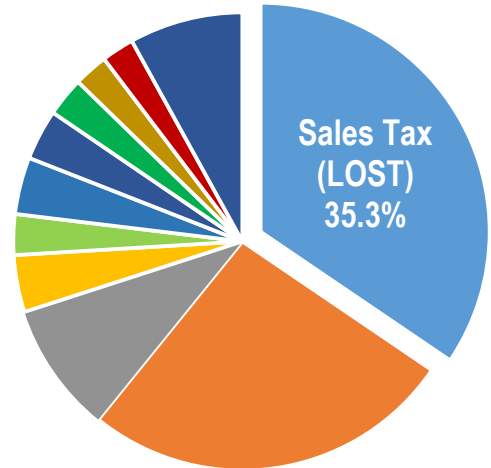
Local Option Sales Tax (LOST) is intended to be used to assist funding services provided including police and fire protection, streets, roads, parks, and recreational programs. In short, LOST revenues expand the total revenues available to the City to pay for services that would otherwise be paid for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

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

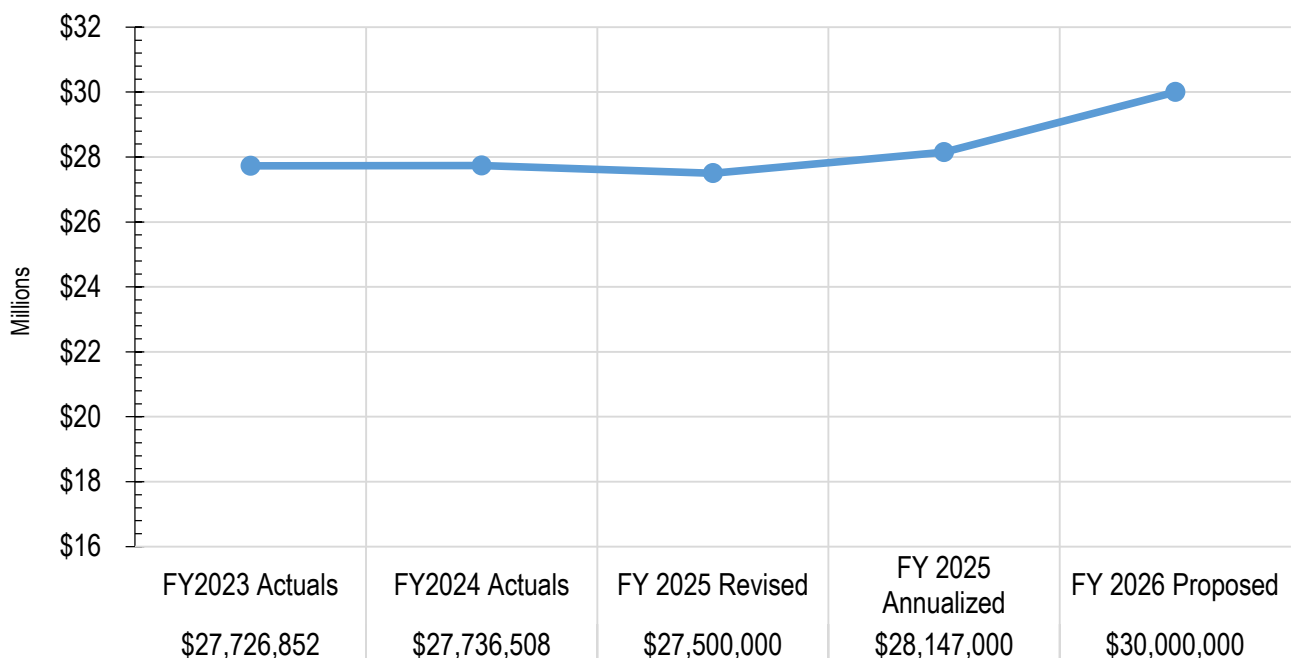
The City receives 7.1628% of the one percent sales and use tax collected in Fulton County for the first 5 months of FY2026. The distribution will then decrease to 7.0445% of the one percent sales and use tax collected in Fulton County for the remaining 7 months of FY2026. The distribution percentage is a negotiated amount (approved by Council in Resolution 2022-11-33 in November 2022).



Projection

The FY2026 revenue projection reflects an increase of 9.1% from the FY2025 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2025.

Local Option Sales Tax



Revenue Detail: Real and Personal Property Tax

Including Current and Prior Year

\$ 22,905,000 of \$ 84,979,700

27.0% of Proposed Revenues

Purpose

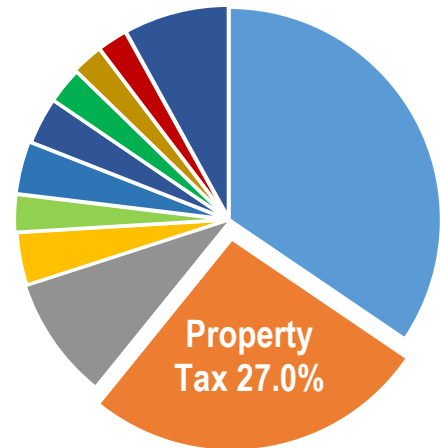
Real and Personal Property Tax is for the purpose of generating revenues to defray the costs of operating the City, provide governmental services, repay principal and interest on general obligation bonds, and for any other public purpose as determined by the City Council in its discretion.

Mechanics

Each year the City Council establishes a millage rate for the City property tax. The millage rate is capped by the Charter 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.

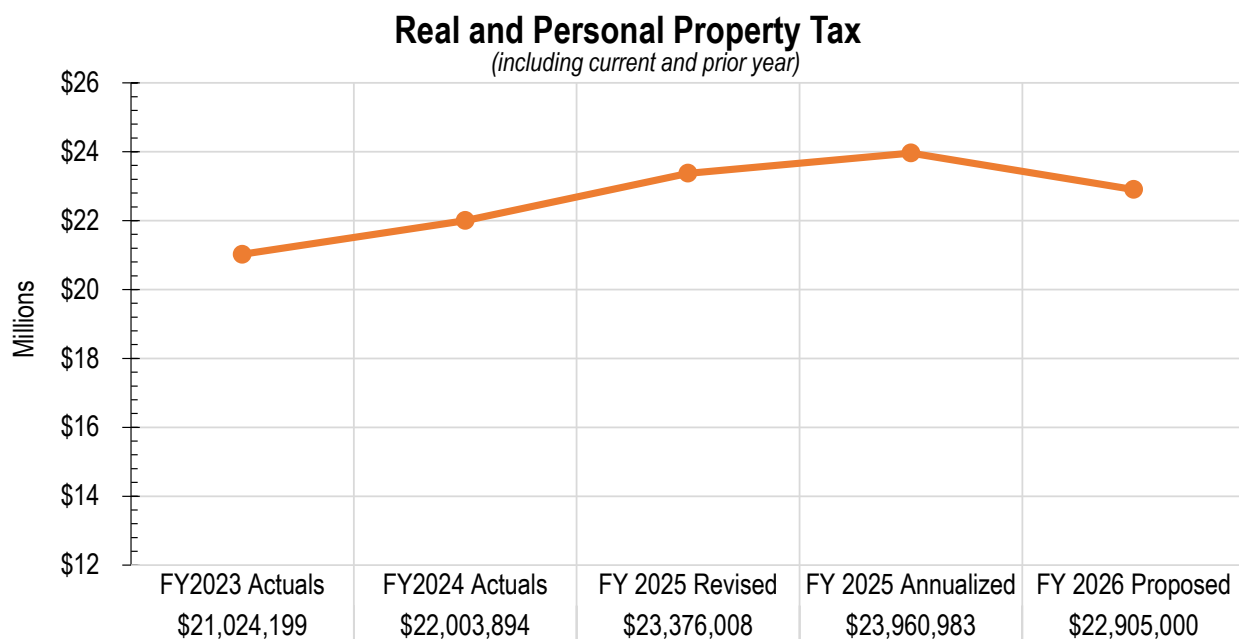
Current Rate

The current millage rate of 3.646 (or \$3.646 for every \$1,000 of net assessed value) was set at the July 29, 2024 Council Meeting. The FY2025 millage rate will be set in the summer of 2025 based on the Tax Digest received from Fulton County. The FY2026 millage rate will be set in the summer of 2026.



Projection

The FY2026 revenue projection uses a millage rate of 3.492 which is the FY2025 rollback rate. As Council will set the FY2025 millage rate prior to the adoption of the FY2026 Budget, the millage rate forecast for FY2026 can be updated to match the FY2025 rate and the revenue forecast can be adjusted to match. Of note, the forecasting of property tax revenue for FY2026 is also complicated by timing. FY2025 revenues will not be billed until September and not received until October and November 2025. For the purpose of forecasting revenues for FY2026, staff has assumed: on-time billing by Fulton County (4% of FY2025 property taxes and 96% of FY2026 property taxes will be collected in FY2026), collections of 97% of billed taxes (assuming 3% reduction from appeals and non-payments which aligns with historical trends), and a rollback millage rate of 3.492 or \$3.492 per \$1,000 of taxable value, which captures the 2025 Tax Digest growth from new construction only, estimated at \$50M growth in the tax digest.



Revenue Detail: Insurance Premium Tax

\$ 8,000,000 of \$ 84,979,700
9.4% of Proposed Revenues

Purpose

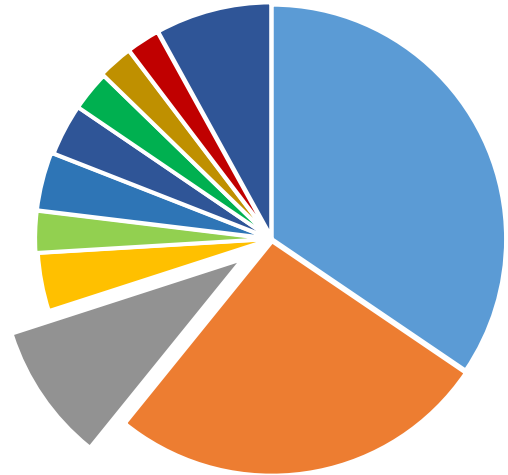
The Insurance Premium Tax is levied on gross direct premiums on life, accident, and sickness insurance policies written on persons residing within the boundaries of the City, and other types of insurance policies written by all companies doing business in the State of Georgia.

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 Rates

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.

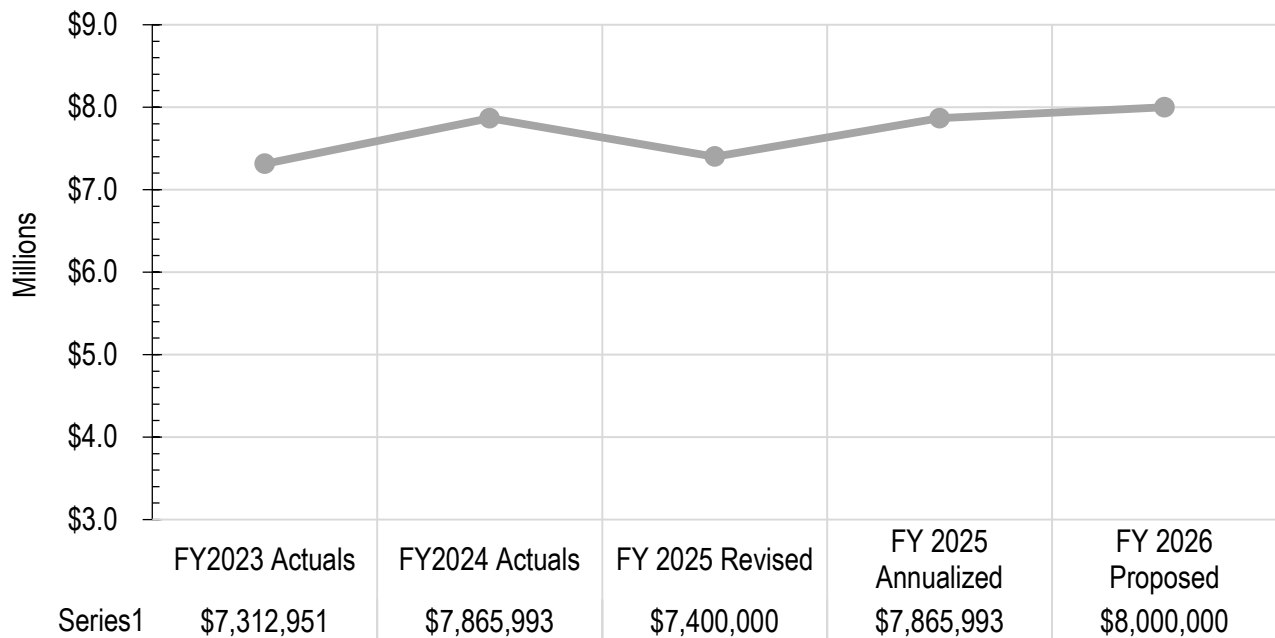


Insurance Premium Tax 9.4%

Projection

The FY2026 revenue projection reflects an increase of 8.1% over the FY2025 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2025.

Insurance Premium Tax



Revenue Detail: Motor Vehicle TAVT

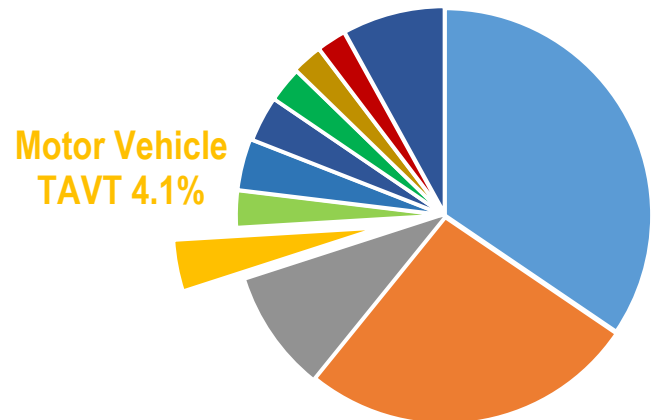
\$ 3,500,000 of \$ 84,979,700
4.1% of Proposed Revenues

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 Title Ad Valorem Tax (TAVT) and are exempt from Sales Tax and Annual Ad Valorem Tax.

Mechanics

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

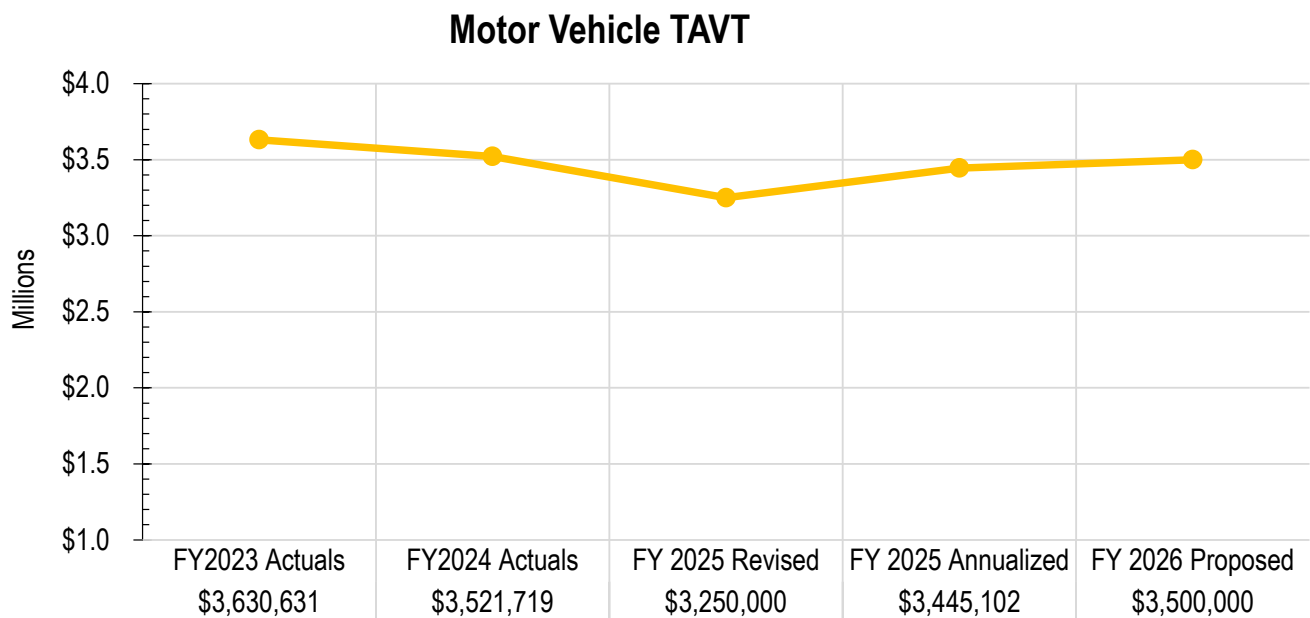


Current Rate

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

Projection

The FY2026 revenue projection reflects an 7.7% increase over the FY2025 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2025.



Revenue Detail: Electric Franchise Fees

\$ 3,100,000 of \$ 84,979,700
3.6% of Proposed Revenues

Purpose

Franchise fees are implemented as part of a service agreement executed between the City and a utility company that grants the company usage of the City's right-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.

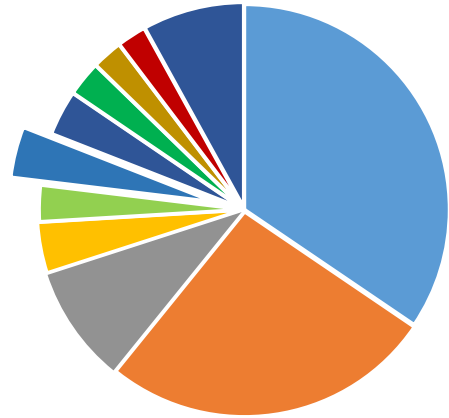
Mechanics

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

Current Rate

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

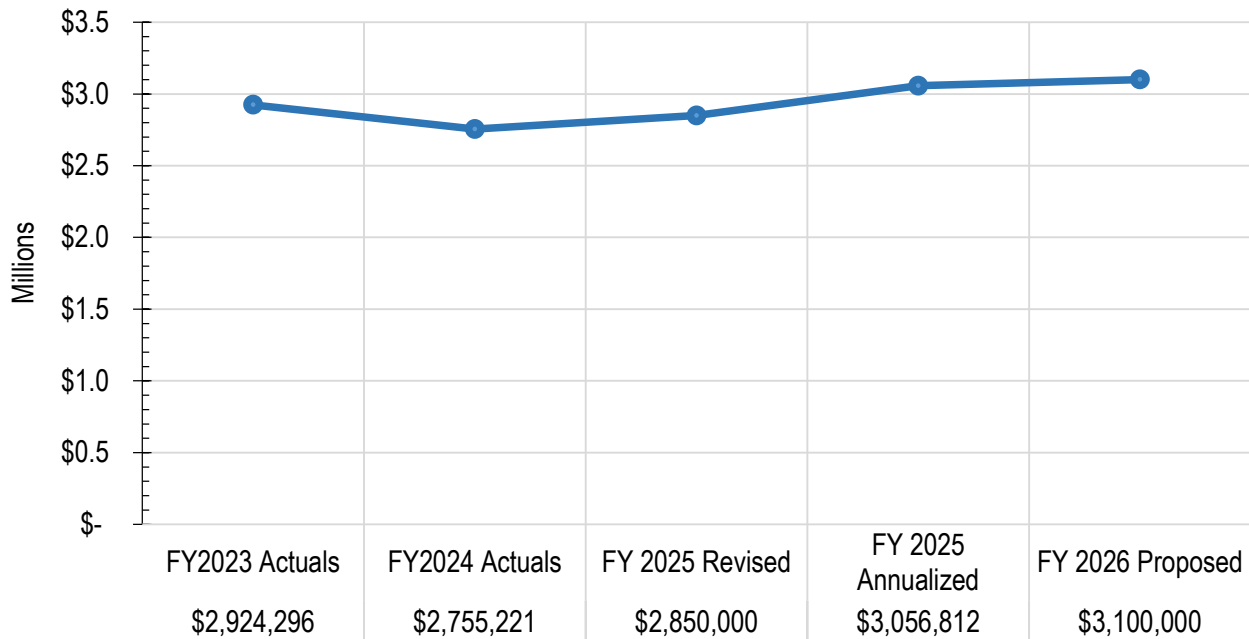
Electric
Franchise
Fees 3.6%



Projection

The FY2026 revenue projection reflects a 8.8% increase over the FY2025 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2025.

Electric Franchise Fees



Revenue Detail: Interest Earnings

\$ 2,500,000 of \$ 84,979,700
2.9% of Proposed Revenues

Purpose

Interest earnings are generated from the City's investable cash balance.

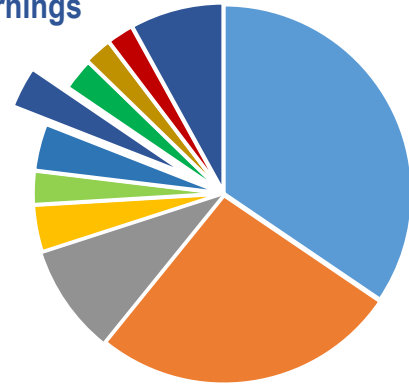
Mechanics

Interest is paid monthly to the City from funds on deposit at various financial institutions.

Current Rate

The current rate for all of our financial investments are detailed in a Quarterly Investment Report. As of March 31, 2025, interest earning rates average 4.04% amongst JP Morgan Chase and Georgia Fund One.

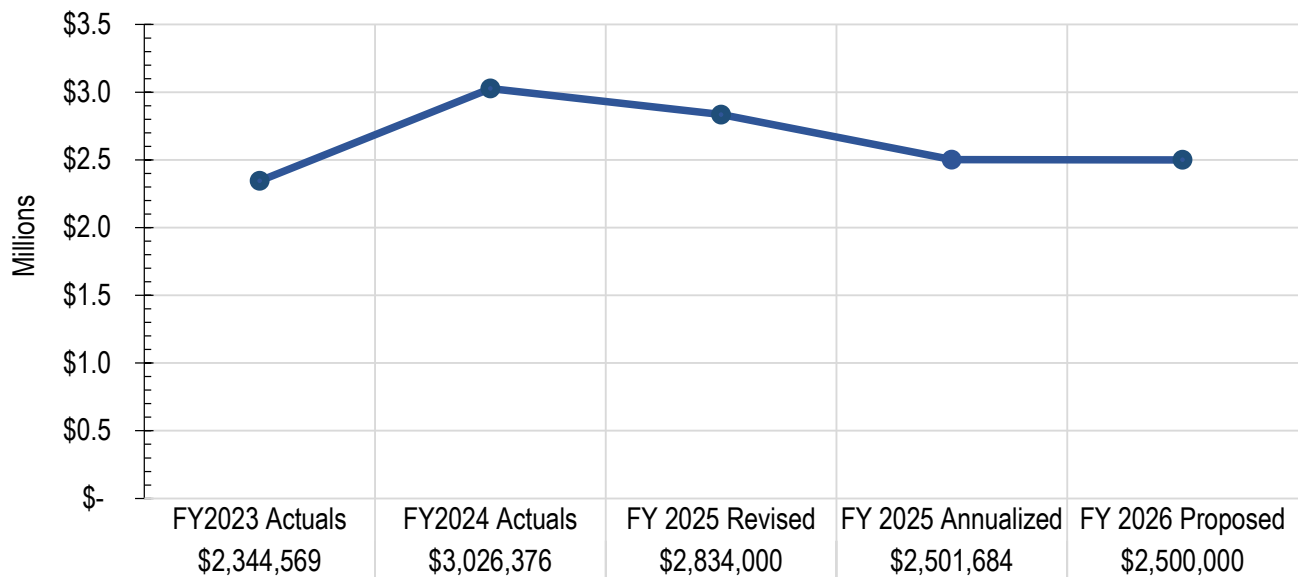
Interest Earnings
2.9%



Projection

The FY2026 revenue projection reflects a -11.8% decrease over the FY2025 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2025. Working with an Investment Advisor, the City seeks to maximize the interest earnings on investable funds while maintaining focus on safety of principal and sufficient liquidity to meet the needs of the City, while attaining a market rate of return throughout budgetary and economic cycles.

Interest Earnings



Revenue Detail: Business & Occupation Tax

\$ 2,400,000 of \$ 84,979,700
2.8% of Proposed Revenues

Purpose

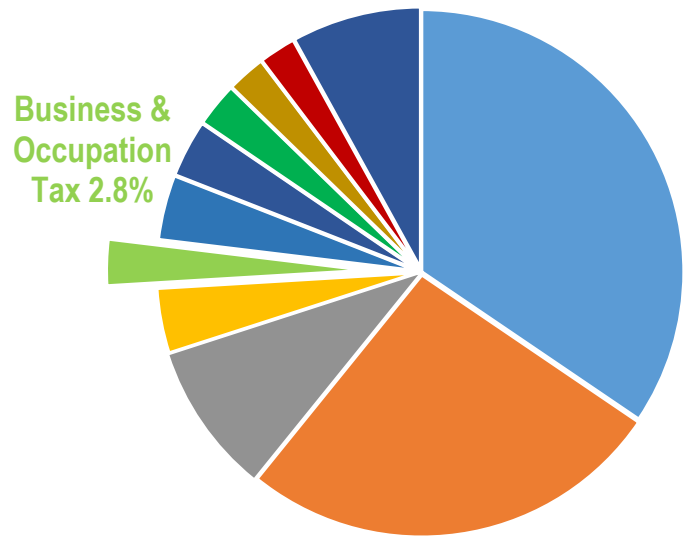
Business and Occupation Taxes are taxes imposed on businesses located within the City for the purpose of generating revenue for the provision of local government services.

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.

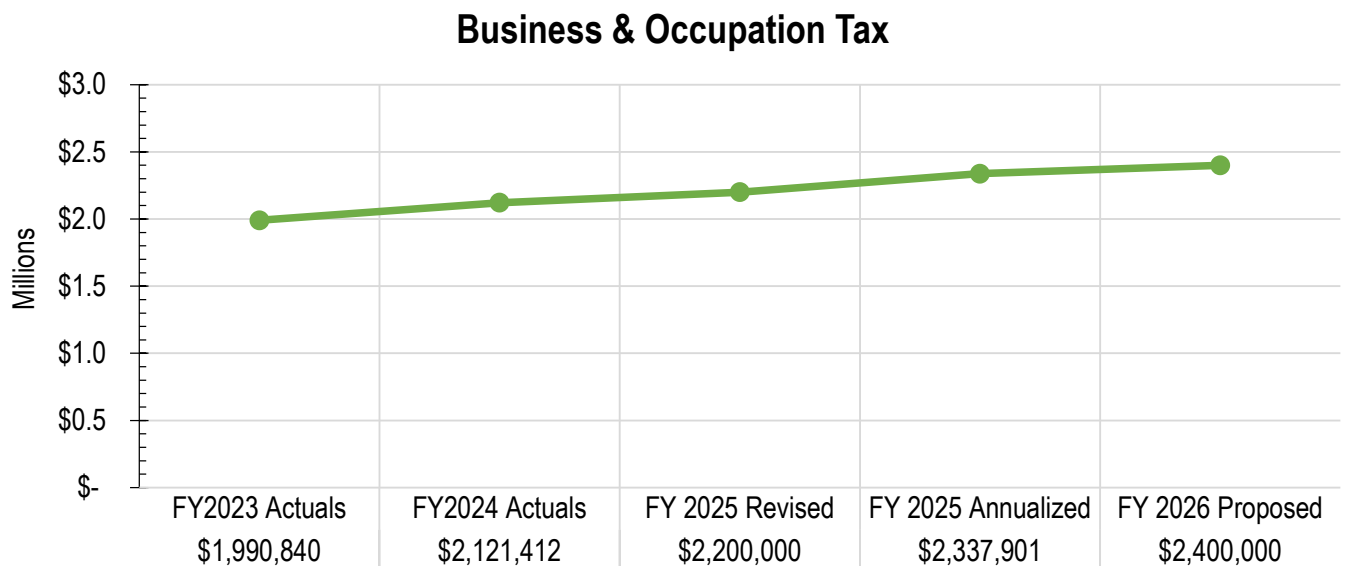
Current Rate

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 FY2026 revenue projection reflects a 9.1% increase over the FY2025 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2025.



Revenue Detail: Building Residential

\$ 2,100,000 of \$ 84,979,700
2.5% of Proposed Revenues

Purpose

Building Residential fees are charged to ensure the costs associated with ensuring construction projects comply with local regulations and safety standards. These fees help cover expenses like plan review, inspections, and administrative tasks. In essence, they help to ensure safe and compliant construction.

Mechanics

The City currently collects building permit fees resulting from applications submitted through the Customer Self-Service Portal on the City's website.

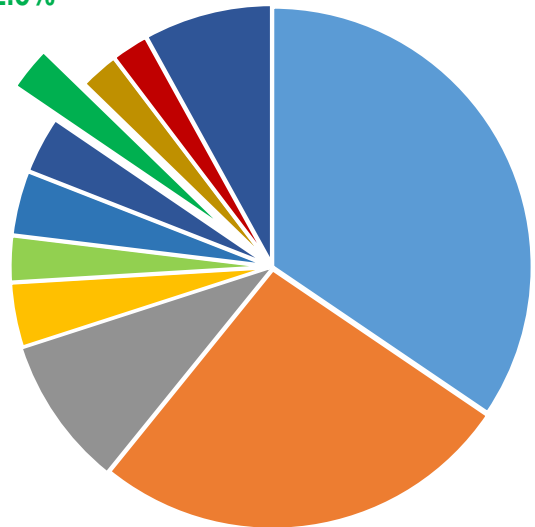
Current Rate

The City revised the Community Development Fee Schedule on 7-8-2024 based on HB 461 which requires permit fees for construction projects to be calculated using the International Code Council's (ICC) Building Valuation Data (or similar data). The City's permit fee is \$6.50 per \$1,000 of valuation for new construction and accessory structures. The permit fee for alterations to existing structures varies and is based on a percentage of the \$6.50 per \$1,000 of valuation. See published fee schedule on City's website.

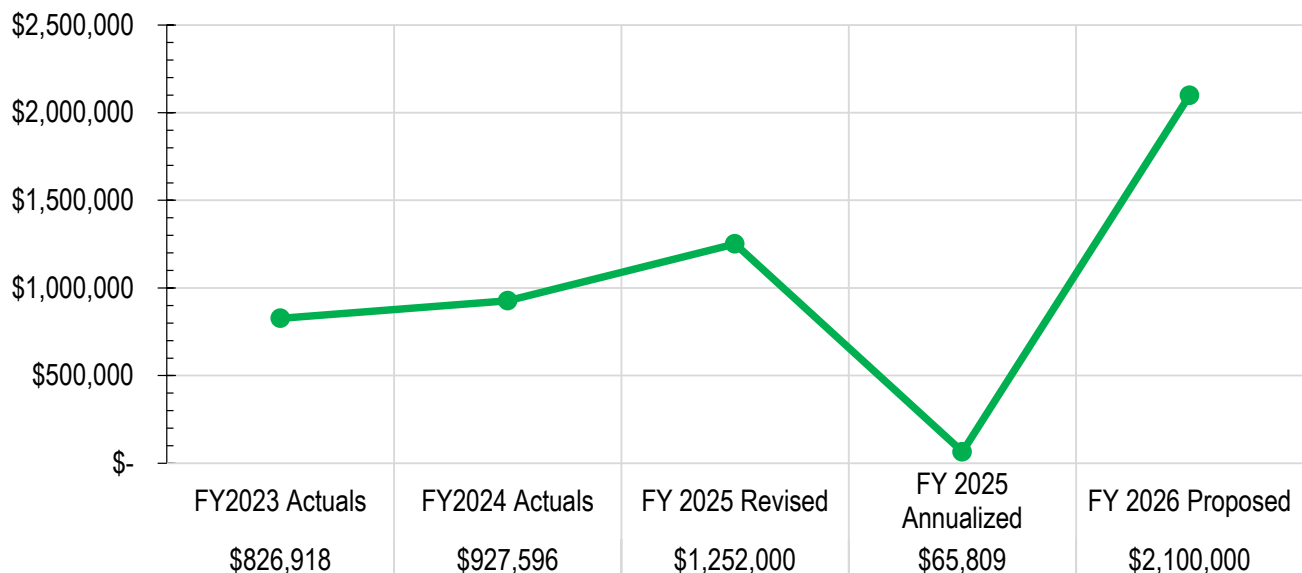
Projection

The FY2026 revenue projection reflects an increase of 67.7% over the FY2025 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2025.

Building Residential
2.5%



Building Residential



Revenue Detail: Building Plan Review

\$ 2,000,000 of \$ 84,979,700
2.4% of Proposed Revenues

Purpose

Building Plan Review fees all aim to ensure safe and code-compliant construction.

Mechanics

The City currently collects the plan review fee as part of the building permit fee application submitted through the Customer Self-Service Portal on the City's website.

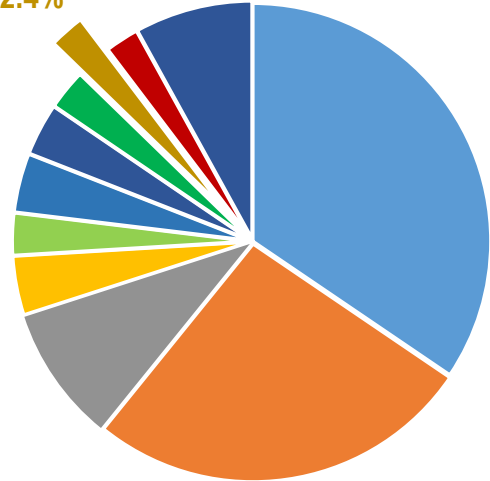
Current Rate

The City revised the Community Development Fee Schedule on 7-8-2024 based on HB 461 which requires permit fees for construction projects to be calculated using the International Code Council's (ICC) Building Valuation Data (or similar data). The Building Plan Review Fee is 50% of the building permit fee. The Fee Schedule is published on the City's website.

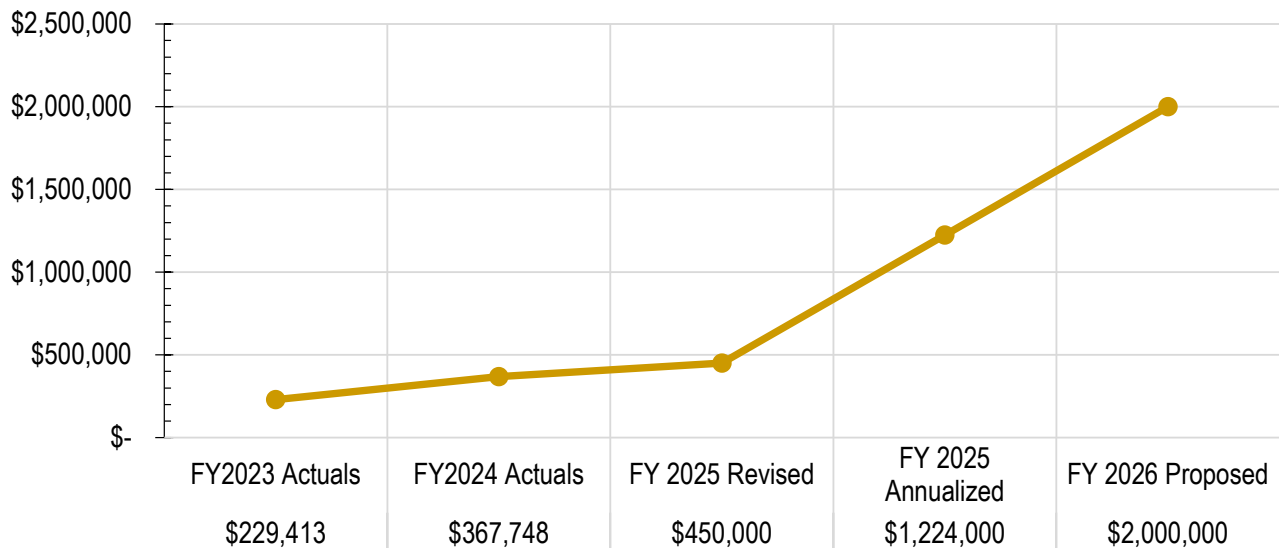
Projection

The FY2026 revenue projection reflects an increase of 344.4% from the FY2025 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2025.

Building Plan Review 2.4%



Building Plan Review



Revenue Detail: Municipal Court Fees

\$ 1,500,000 of \$ 84,979,700
1.8% of Proposed Revenues

Purpose

Municipal Court Fees are payments to the Court for citations issued for traffic and municipal ordinance violations.

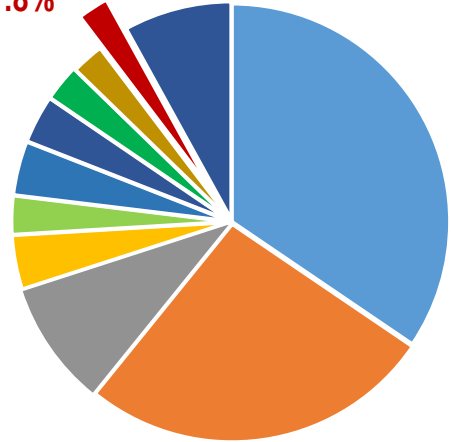
Mechanics

Municipal Court sentences require specific payments for violations of traffic laws and municipal ordinances as deterrence for offenses committed within the City's jurisdiction.

Current Rate

Fines issued by the Municipal Court reflect consistent fee amounts with the standardized maximum amount varying according to violation and statute.

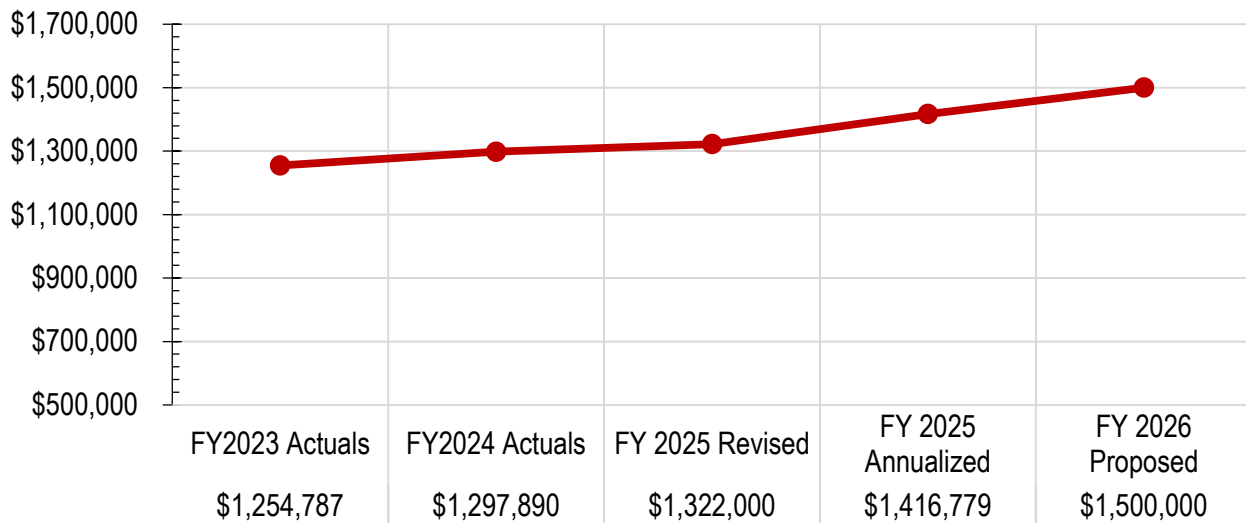
**Municipal Court
Fees 1.8%**



Projection

The FY2026 revenue projection reflects a 13.5% increase from the FY2025 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2025.

Municipal Court Fees



Personnel

The base personnel presented parallel the 284 current full-time employees as authorized in the revised FY2025 Budget. As with prior years, the public safety personnel make up the bulk (189 positions or 66.5%) of the City's personnel. Since the adoption of the last budget, the Network Engineer position has transferred (noted below in **green text** below) from Public Works to Information Technology. Additionally, three positions are funded from Stormwater Utility and four positions are funded from TSPLOST. The FY2026 Budget requests consideration of additional full-time positions, detailed with the Capital Projects and Enhancements (Fund 301).

City Clerk	3	FTE
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(1) City Clerk, (1) Assistant City Clerk, (1) Administrative Assistant

City Council	1	FTE
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(1) Manager of the Office of the Mayor

The Mayor and six Councilmembers serve part-time.

City Manager	6	FTE
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(1) City Manager, (2) Assistant City Managers, (1) Economic Development Director, (1) Assistant to the City Manager, (1) Executive Assistant

Communications	4	FTE
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(1) Communications Director, (1) Senior Communications Manager, (1) Electronic Communications Manager, (1) Digital Production Manager

Community Development	18	FTE
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(1) Community Development Director, (1) Planning and Zoning Manager, (1) Planner III, (1) Planner II, (1) Land Development Manager, (1) Environmental Compliance Manager, (2) Land Development Inspector / Site Inspector, (1) Chief Code Compliance Officer, (1) Code Compliance Officer, (1) Chief Building Officer, (1) Plans Reviewer, (1) Plans Coordinator, (2) Permit Technician, (1) Business Solutions Analyst, (1) Community Development Coordinator, (1) Receptionist

The role of receptionist is currently being filled by two part-time employees, splitting the day into mornings and afternoons. Additionally, building inspections are conducted by a third-party firm under contract.

Court	6	FTE
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(1) Municipal Court Administrator, (3) Assistant Court Clerks, (1) Probation Manager, (1) Probation Officer

The Municipal Court is assisted by a Part-Time Administrative Worker

Facilities	0	FTE
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Facilities personnel included in Fire Department to reflect reporting structure

Finance	11	FTE
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(1) Finance Director, (1) Controller, (1) Finance Manager, (1) Purchasing Manager, (1) Revenue Accountant, (1) Accountant, (1) Finance Analyst, (1) A/P Specialist, (1) Revenue Specialist, (1) Revenue Technician, (1) Executive Assistant

Fire	88	FTE
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(1) Fire Chief, (2) Deputy Fire Chief, (1) Fire Marshal, (2) Deputy Fire Marshal, (1) Fire Captain, Support Services, (1) Fire Captain, Professional Standards, (1) Fire Captain, Preparedness & Training, (1) Fire Lieutenant, EMS & Training Officer, (1) Fire Lieutenant, Training Division, (1) Executive Assistant, (3) Fire Battalion Chief EMT/Paramedic, (12) Fire Captain EMT/Paramedic, (6) Fire Lieutenant EMT/ Paramedic, (18) Fire Apparatus Operator EMT/ Paramedic, (36) Firefighter EMT/Paramedic, (1) Building Superintendent

Human Resources	5	FTE
------------------------	----------	------------

(1) HR Director, (2) HR Generalists, (1) Risk Manager, (1) Executive Assistant

IT/GIS	9	FTE
(1) IT Director, (1) Applications Support Manager, (1) IT Systems Manager, (1) IT Applications Analyst, (2) IT Technicians, (1) Network Engineer, (1) GIS Manager, (1) GIS Analyst The IT Applications Analyst role is presently being filled on a part-time basis.		
Legal	0	FTE
Contracted		
Police	102	FTE
84 Sworn Positions: (1) Police Chief, (2) Deputy Chief, (1) Major (9) Captains, (8) Lieutenants, (11) Sergeants, (52) Officer 18 Civilian Positions: (2) Crime Scene Investigator, (1) Police Records Manager, (1) Assistant Police Records Manager, (6) Police Records Clerk, (1) Police Admin Operations Manager, (1) Executive Assistant, (1) Administrative Assistant, (2) Maintenance Worker, (1) Fleet Manager, (1) Mental Health Clinician, (1) Background/Internal Affairs Investigator Part-time positions include a Mental Health Advocate and officers participating in the Retired Officers Program.		
Public Works	23	FTE
(1) Public Works Director, (1) Project Accountant, (1) Construction Manager, (1) City Engineer/Assistant PW Director, (1) Field Services Manager (2) Field Services Superintendent, (1) Traffic Manager, (1) Traffic Engineer, (1) ITS Network Engineer, (2) Traffic Superintendent, (1) Capital Program Manager, (1) Transportation Engineer, (1) Right of Way Coordinator, (1) Transportation Planner, (1) Executive Assistant (1) Stormwater Manager, (1) Stormwater Engineer, and (1) Stormwater Inspector, (2) Construction Coordinator, (1) Transportation Manager, (1) Land Acquisition Specialist. The expenditures for the three stormwater-related positions are shown in the Stormwater Utility Fund. The expenditures for the last four positions listed are shown in the TSPLOST II Fund.		
Recreation and Parks	8	FTE
(1) Recreation and Parks Director, (1) Capital Projects Manager, (1) Field Superintendent, (1) Recreation Manager, (1) Recreation Coordinator - Cauley Creek, (1) Recreation Coordinator, (1) Park Place Coordinator, (1) Special Events Coordinator Part-time positions include Recreation Leaders, Recreation Aides and in the summer in support of the Johns Creek Aquatics Team (JCAT) a Swim Coach and Assistant Swim Coach		
Total Headcount		284 FTE

The largest expenditures in the FY2026 Budget are the personnel costs at \$44.6M or roughly 52.0% 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 FY2026 Budget. Increases or (decreases) are shown as well as the percentage of the increase or (decrease).

Object Account	FY2025			FY2026 Proposed	\$ Inc / Dec from 2025	% Inc (Dec)
	Revised	YTD 04/30	Projected			
511100 Regular Employees	\$25,818,042	\$16,277,978	\$23,843,928	\$27,057,328	\$1,239,286 ¹	5%
511151 Car Allowance	\$70,200	\$37,350	\$64,029	\$70,200	\$0	0%
511152 Housing Stipend	\$230,400	\$122,400	\$172,800	\$220,800	(\$9,600) ²	-4%
511153 Gym Membership	\$13,320	\$8,730	\$14,280	\$14,760	\$1,440 ³	11%
511154 Paramedic Incentive Pay	\$72,500	\$72,500	\$72,500	\$72,500	\$0	0%
511155 Signing Bonus	\$75,000	\$60,000	\$85,000	\$55,000	(\$20,000) ⁴	-27%
511156 Retention Bonus	\$95,000	\$75,000	\$95,000	\$100,000	\$5,000 ⁵	5%
511200 Temporary/PT Employees	\$567,529	\$303,465	\$481,394	\$581,400	\$13,871 ⁶	2%
511300 Overtime	\$1,248,656	\$1,296,023	\$1,978,897	\$1,261,920	\$13,264	1%
511400 Holiday Pay	\$183,120	\$135,173	\$183,120	\$183,120	\$0	0%
512101 Health	\$6,569,888	\$3,331,235	\$5,337,001	\$7,202,286	\$632,398 ⁷	10%
512102 Long-Term Disability	\$119,941	\$66,517	\$86,975	\$145,016	\$25,075	21%
512103 Dental	\$223,972	\$124,418	\$190,147	\$232,791	\$8,819	4%
512104 Life	\$174,621	\$99,498	\$131,161	\$111,337	(\$63,284)	-36%
512200 Social Security (FICA)	\$1,566,542	\$1,061,925	\$1,577,866	\$1,829,155	\$262,613	17%
512300 Medicare	\$365,289	\$254,067	\$388,573	\$427,786	\$62,497	17%
512400 Retirement	\$4,260,655	\$2,437,763	\$3,728,343	\$4,511,848	\$251,193 ⁸	6%
512700 Workers Compensation	\$749,067	\$246,212	\$541,411	\$571,178	(\$177,889) ⁹	-24%
Total Personnel	\$42,403,742	\$26,010,254	\$38,972,424	\$44,648,425	\$2,244,683¹⁰	5%

Assumptions:

FY2026 COLA assumes a 2.1% increase for full and part-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 15% for Health and 3% Dental coverages effective January 2026. Coverages for Life and Long-Term Disability assume no increase in FY2026.

Notable Changes in Expenditures

- ¹ \$1,239,286 Regular Employees salary increase due to COLA and merit increases and sick leave buy back.
- ² (\$9,600) Housing Stipend decrease reflects number of employees eligible for benefit as of April 2025.
- ³ \$1,440 Gym Membership increase reflects number of employees eligible for benefit as of April 2025.
- ⁴ (\$20,000) Signing Bonus decrease reflects projected number of new-hires that will be eligible for this benefit in FY2026.
- ⁵ \$5,000 Retention Bonus increase reflects projected number of employees that will be eligible for this benefit in FY2026.
- ⁶ \$13,871 Temporary/PT Employees increase reflects the current part-time staffing and funding for our student intern program.
- ⁷ \$632,398 Health increase cost increase based on coverage and plan selection choices by current and new employees.
- ⁸ \$251,193 Retirement increase reflects funding level for FY2025 based on projected payroll.
- ⁹ (\$177,889) Worker's Compensation decrease reflects projected costs for FY2025.
- ¹⁰ \$2,244,683 Overall Personnel increase

Departmental Summaries

	FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Department	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
City Clerk	\$336,324	\$527,495	\$274,437	\$429,459	\$627,423	\$99,928	19%
Personnel	\$419,692	\$413,010	\$249,010	\$375,764	\$408,511	(\$4,499)	-1%
Operations	(\$83,368)	\$114,485	\$25,427	\$53,695	\$218,912	\$104,427	91%
City Council	\$329,610	\$302,012	\$183,364	\$288,293	\$310,066	\$8,054	3%
Personnel	\$240,573	\$252,012	\$157,338	\$238,167	\$260,066	\$8,054	3%
Operations	\$89,037	\$50,000	\$26,026	\$50,126	\$50,000	\$0	0%
City Manager	\$1,475,610	\$2,005,515	\$1,029,576	\$1,784,892	\$2,092,010	\$86,495	4%
Personnel	\$1,249,864	\$1,446,752	\$921,567	\$1,399,083	\$1,522,650	\$75,898	5%
Operations	\$225,746	\$558,763	\$108,009	\$385,810	\$569,360	\$10,597	2%
Communications	\$826,001	\$900,682	\$562,743	\$862,955	\$940,666	\$39,984	4%
Personnel	\$694,217	\$751,819	\$514,845	\$758,454	\$803,689	\$51,870	7%
Operations	\$131,783	\$148,863	\$47,898	\$104,501	\$136,977	(\$11,886)	-8%
Community Development	\$2,498,363	\$3,031,190	\$1,697,124	\$2,711,310	\$3,095,026	\$63,836	2%
Personnel	\$2,222,752	\$2,469,959	\$1,478,276	\$2,210,766	\$2,646,034	\$176,075	7%
Operations	\$275,611	\$561,231	\$218,848	\$500,544	\$448,992	(\$112,239)	-20%
Court	\$770,362	\$1,041,542	\$505,678	\$823,298	\$1,131,886	\$90,344	9%
Personnel	\$502,173	\$681,831	\$327,798	\$498,133	\$784,226	\$102,395	15%
Operations	\$268,189	\$359,711	\$177,880	\$325,165	\$347,660	(\$12,051)	-3%
Facilities	\$2,708,605	\$2,970,881	\$1,772,043	\$2,796,306	\$2,870,337	(\$100,544)	-3%
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0%
Operations	\$2,708,605	\$2,970,881	\$1,772,043	\$2,796,306	\$2,870,337	(\$100,544)	-3%
Finance	\$1,849,690	\$1,952,694	\$1,191,276	\$1,720,850	\$2,059,070	\$106,376	5%
Personnel	\$1,502,364	\$1,652,564	\$1,001,074	\$1,498,070	\$1,661,738	\$9,174	1%
Operations	\$347,326	\$300,130	\$190,202	\$222,780	\$397,332	\$97,202	32%
Fire	\$14,694,172	\$15,939,845	\$10,560,623	\$15,670,425	\$16,327,268	\$387,423	2%
Personnel	\$13,290,162	\$14,146,454	\$9,343,419	\$13,934,215	\$14,459,899	\$313,445	2%
Operations	\$1,404,010	\$1,793,391	\$1,217,204	\$1,736,210	\$1,867,369	\$73,978	4%
Human Resources	\$1,309,676	\$1,478,751	\$838,785	\$1,282,043	\$1,532,049	\$53,298	4%
Personnel	\$743,616	\$780,169	\$412,949	\$616,071	\$722,689	(\$57,480)	-7%
Operations	\$566,060	\$698,582	\$425,836	\$665,972	\$809,360	\$110,778	16%
IT/GIS	\$2,492,025	\$2,800,685	\$1,928,550	\$2,703,683	\$3,045,200	\$244,515	9%
Personnel	\$1,082,522	\$1,283,288	\$828,675	\$1,225,088	\$1,470,578	\$187,290	15%
Operations	\$1,409,503	\$1,517,397	\$1,099,875	\$1,478,595	\$1,574,622	\$57,225	4%
Legal	\$390,895	\$450,000	\$245,320	\$467,640	\$450,000	\$0	0%
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0%
Operations	\$390,895	\$450,000	\$245,320	\$467,640	\$450,000	\$0	0%
Police	\$15,034,694	\$17,640,597	\$11,216,268	\$17,126,109	\$18,556,024	\$915,427	5%
Personnel	\$12,716,515	\$14,457,238	\$9,471,816	\$14,062,614	\$15,429,711	\$972,473	7%
Operations	\$2,318,179	\$3,183,359	\$1,744,452	\$3,063,495	\$3,126,313	(\$57,046)	-2%
Public Works	\$6,803,553	\$7,233,036	\$3,726,727	\$5,736,335	\$7,101,272	(\$131,764)	-2%
Personnel	\$0	\$2,652,172	\$346,995	\$681,550	\$3,001,993	\$349,821	0%
Operations	\$6,803,553	\$4,580,864	\$3,379,732	\$5,054,784	\$4,099,279	(\$481,585)	-11%
Recreation and Parks	\$4,389,528	\$4,720,332	\$2,751,034	\$4,719,571	\$4,776,607	\$56,275	1%
Personnel	\$1,305,197	\$1,416,474	\$956,491	\$1,474,448	\$1,476,641	\$60,167	4%
Operations	\$3,084,331	\$3,303,858	\$1,794,543	\$3,245,123	\$3,299,966	(\$3,892)	0%
Total - All Departments	\$55,909,108	\$62,995,257	\$38,483,547	\$59,123,170	\$64,914,904	\$1,919,646	3%
Total - Personnel	\$35,969,648	\$42,403,742	\$26,010,254	\$38,972,424	\$44,648,425	\$2,244,683	5%
Total - Operations	\$19,939,460	\$20,591,515	\$12,473,293	\$20,150,746	\$20,266,479	(\$325,037)	-2%

City Clerk (1001330)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
511100	Regular Employees	\$292,289	\$264,827	\$171,997	\$256,743	\$274,615	\$9,788	¹ 4%
511151	Car Allowance	\$4,300	\$4,800	\$2,800	\$4,800	\$4,800	\$0	0%
511200	Temporary/PT Employee	\$20,518	\$0	\$0	\$0	\$0	\$0	
512101	Health	\$29,453	\$72,320	\$31,539	\$49,688	\$57,141	(\$15,179)	² -21%
512102	Long-Term Disability	\$1,469	\$1,056	\$779	\$1,009	\$1,490	\$434	41%
512103	Dental	\$1,998	\$2,307	\$979	\$1,476	\$1,698	(\$609)	-26%
512104	Life	\$2,293	\$1,528	\$1,088	\$1,461	\$1,132	(\$396)	-26%
512200	Social Security (FICA)	\$19,227	\$15,936	\$10,575	\$15,691	\$17,026	\$1,090	7%
512300	Medicare	\$4,497	\$3,728	\$2,473	\$3,782	\$3,982	\$254	7%
512400	Retirement	\$42,883	\$45,414	\$26,447	\$40,448	\$45,856	\$442	1%
512700	Workers Compensation	\$764	\$1,094	\$333	\$666	\$771	(\$323)	-30%
Subtotal - Personnel		\$419,692	\$413,010	\$249,010	\$375,764	\$408,511	(\$4,499)	³ -1%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
521203	Contractual	\$15,661	\$22,000	\$11,493	\$22,000	\$22,850	\$850	4%
521204	Election	(\$109,873)	\$50,000	\$0	\$0	\$165,000	\$115,000	⁴ 230%
523300	Advertising	\$3,233	\$5,500	\$3,154	\$5,500	\$6,500	\$1,000	⁵ 18%
523400	Printing & Binding	\$0	\$300	\$0	\$300	\$300	\$0	0%
523500	Travel	\$1,557	\$19,000	\$4,059	\$11,000	\$7,707	(\$11,293)	⁶ -59%
523600	Dues & Fees	\$845	\$1,349	\$758	\$1,170	\$1,215	(\$134)	-10%
523700	Education & Training	\$2,764	\$9,911	\$3,963	\$9,950	\$7,293	(\$2,618)	⁷ -26%
523901	Hospitality	\$250	\$750	\$411	\$750	\$2,700	\$1,950	⁸ 260%
523905	Recording Fees	\$507	\$575	\$200	\$575	\$947	\$372	65%
531000	Supplies	\$744	\$3,500	\$401	\$1,600	\$3,300	(\$200)	-6%
531120	Office Supplies	\$877	\$1,300	\$978	\$700	\$800	(\$500)	-38%
531130	Postage	\$67	\$300	\$10	\$150	\$300	\$0	0%
Subtotal - Operations		(\$83,368)	\$114,485	\$25,427	\$53,695	\$218,912	\$104,427	⁹ 91%

TOTAL CITY CLERK	\$336,324	\$527,495	\$274,437	\$429,459	\$627,423	\$99,928	19%
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Personnel - Notable Changes in Expenditures

- ¹ \$9,788 Regular Employees salary increase due to COLA and merit increases and sick leave buyback.
- ² (\$15,179) Health insurance cost decrease based on coverage and plan selections made by current and new
- ³ (\$4,499) Overall Personnel decrease

Operations - Notable Changes in Expenditures

- ⁴ \$115,000 Election increase based on estimated November 2025 Municipal Election and Runoff expenses.
- ⁵ \$1,000 Advertising increase due to addition of required public notices for bond referendum to be advertised.
- ⁶ (\$11,293) Travel decrease driven by a budget-wide review of staff spending on Travel, five year history of expenditures, and reducing to align more closely to actuals in the City Clerk's Office.
- ⁷ (\$2,618) Education and Training decrease driven by a budget-wide review of staff spending on Education and Training, five year history of expenditures, and reducing to align more closely to actuals in the City Clerk's Office.

⁸ \$1,950 Hospitality increase driven by addition of monthly staff/team meetings and addition of annual board and committee recognition reception to thank past and present members for their contributions to the City.

⁹ \$104,427 Overall Operations increase

City Clerk (1001330)

Items shown in black parallel with the 2025 Budget. In the first column, decreases ↓ / - are shown in red text and increases ↑ / + are shown in blue text, moves shown in green text.

Contractual - Items Described	Vendor Name	Cost per	+ or (-)	Units	04/30	Variance	Total
Code Book Updates and Web Hosting	Municode	\$10,500		1		0	\$10,500
↑ cost Online Records Request Portal	GovQA	\$9,000	\$850	1		850	\$9,850
Online State Reporting	Easy Vote	\$2,500		1		0	\$2,500
521203						850	\$22,850

Election - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost 2025 Municipal Election (November) and	Fulton County	\$50,000	\$115,000	1		115,000	\$165,000
521204						115,000	\$165,000

Advertising - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Legal Ads	Johns Creek Hera	\$100		30		0	\$3,000
add Legal Ads for any referendum	Fulton Neighbor		\$250		4	1,000	\$1,000
Other Ads	AJC	\$500		5		0	\$2,500
523300						1,000	\$6,500

Printing and Binding - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Public Comment Cards	Fed Ex - Allegra	\$100		3	-	0	\$300
523400						0	\$300

Travel - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Travel expenses associated with staff participation in municipal clerk and records management professional organization conferences, certificate training, and required continuing education.							
Consolidated Travel			\$7,707	1		\$7,707	\$7,707
523500						(11,293)	\$7,707

Dues and Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Records Management Association	ARMA	\$225		1		0	\$225
↑ cost Georgia Records Association	GRA	\$45	\$5	1		5	\$50
↑ cost International Institute of Municipal Clerks	IIMA	\$225	\$20	2		40	\$490
- delete Association of Imaging and Information MAIIM		\$179		1	(1)	(179)	\$0
Georgia Clerks Association	GMC	\$225		2		0	\$450
523600						(134)	\$1,215

Education and Training - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Education and training for staff participation in municipal clerk and records management professional organization conferences, certificate training, and required continuing education.							
Consolidated Education and Training			\$7,293	1		\$7,293	\$7,293
523700						(2,618)	\$7,293

Hospitality - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Georgia Clerks Meetings	Various	\$100		2		0	\$200
↑ quantity Internal Staff Training	Various	\$100		4	6	600	\$1,000
+ add Board and Commission Recognition Dinner	Various	\$1,500	\$0	1	1	1,500	\$1,500
- delete Regional Records Round Table Meeting	Various	\$150		1	(1)	(150)	\$0
523901						1,950	\$2,700

Recording Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Printing Records for GSCCCA	GSCCCA	\$25		11		0	\$275

↑ quantity	Recordings and Online Access to Property Records	\$25	\$3	12	12	372	\$672
	523905					372	\$947

Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity	Shredding Services	\$250	\$400	6	(4)	(200)	\$1,300
	Basic Office Supplies - Folders, Pens, Etc Office Depot, Sta	\$2,000		1		0	\$2,000
	531000					(200)	\$3,300

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
	Minute Books	\$300		1		0	\$300
↓ quantity	Clerk-specific supplies (archival paper, notary seal, proclam	\$500		2	(1)	(500)	\$500
	531120					(500)	\$800

Postage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)		Total
	Letters and Mailings	\$1		600		0	\$300
	531130					0	\$300

Total \$104,427 **\$218,912**

City Council (1001310)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)		% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		(Dec)
511100	Regular Employees	\$196,489	\$201,449	\$126,077	\$189,594	\$207,440	\$5,991	¹	3%
511151	Car Allowance	\$4,800	\$4,800	\$2,800	\$4,800	\$4,800	\$0		0%
512101	Health	\$7,919	\$13,074	\$8,018	\$12,806	\$14,726	\$1,652	²	13%
512102	Long-Term Disability	\$461	\$453	\$262	\$340	\$340	(\$113)		-25%
512103	Dental	\$324	\$373	\$247	\$371	\$427	\$54		14%
512104	Life	\$701	\$655	\$403	\$529	\$529	(\$126)		-19%
512200	Social Security (FICA)	\$12,477	\$12,732	\$7,982	\$11,961	\$12,861	\$129		1%
512300	Medicare	\$2,918	\$2,981	\$1,867	\$2,855	\$3,008	\$27		1%
512400	Retirement	\$13,853	\$14,730	\$9,462	\$14,471	\$15,428	\$698		5%
512700	Workers Compensation	\$629	\$765	\$220	\$440	\$507	(\$258)		-34%
Subtotal - Personnel		\$240,573	\$252,012	\$157,338	\$238,167	\$260,066	\$8,054	³	3%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)		% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		(Dec)
523500	Travel	\$21,821	\$20,000	\$17,206	\$20,000	\$20,000	\$0		0%
523600	Dues & Fees	\$27,369	\$5,550	\$738	\$5,550	\$5,550	\$0		0%
523700	Education & Training	\$6,830	\$11,200	\$3,585	\$11,200	\$11,200	\$0		0%
523901	Hospitality	\$5,291	\$10,000	\$3,723	\$10,000	\$10,000	\$0		0%
523906	Local Grant Match	\$25,302	\$0	\$0	\$0	\$0	\$0		0%
531000	Supplies	\$56	\$250	\$343	\$343	\$250	\$0		0%
531120	Office Supplies	\$2,286	\$3,000	\$398	\$3,000	\$3,000	\$0		0%
531130	Postage	\$0	\$0	\$33	\$33	\$0	\$0		0%
531703	Operating Supplies	\$80	\$0	\$0	\$0	\$0	\$0		0%
Subtotal - Operations		\$89,037	\$50,000	\$26,026	\$50,126	\$50,000	\$0	⁴	0%

TOTAL CITY COUNCIL	\$329,610	\$302,012	\$183,364	\$288,293	\$310,066	\$8,054			3%
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Personnel - Notable Changes in Expenditures

- ¹ \$5,991 Regular Employees salary increase due to COLA and Merit increases
- ² \$1,652 Health increase based on coverage and plan selections made by current employees.
- ³ \$8,054 Overall Personnel increase

Operations - Notable Changes in Expenditures

- ⁴ Staff proposed no changes to the Council's operating budget.

City Council (1001310)

Travel - Items Described	Total
Mayor - travel costs, mileage, and per diem for training	\$2,857
Council Post 1 - travel costs, mileage, and per diem for training	\$2,857
Council Post 2 - travel costs, mileage, and per diem for training	\$2,857
Council Post 3 - travel costs, mileage, and per diem for training	\$2,857
Council Post 4 - travel costs, mileage, and per diem for training	\$2,857
Council Post 5 - travel costs, mileage, and per diem for training	\$2,857
Council Post 6 - travel costs, mileage, and per diem for training	\$2,857
523500	\$20,000

Dues and Fees - Items Described	Total
Mayor - dues and fees such as newspaper subscriptions, fees for attending meetings, etc.	\$792
Council Post 1 - dues and fees such as newspaper subscriptions, fees for attending meetings, etc.	\$793
Council Post 2 - dues and fees such as newspaper subscriptions, fees for attending meetings, etc.	\$793
Council Post 3 - dues and fees such as newspaper subscriptions, fees for attending meetings, etc.	\$793
Council Post 4 - dues and fees such as newspaper subscriptions, fees for attending meetings, etc.	\$793
Council Post 5 - dues and fees such as newspaper subscriptions, fees for attending meetings, etc.	\$793
Council Post 6 - dues and fees such as newspaper subscriptions, fees for attending meetings, etc.	\$793
523600	\$5,550

Education and Training - Items Described	Total
Mayor - education and training registrations and fees	\$1,600
Council Post 1 - education and training registrations and fees	\$1,600
Council Post 2 - education and training registrations and fees	\$1,600
Council Post 3 - education and training registrations and fees	\$1,600
Council Post 4 - education and training registrations and fees	\$1,600
Council Post 5 - education and training registrations and fees	\$1,600
Council Post 6 - education and training registrations and fees	\$1,600
523700	\$11,200

Hospitality - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
MLK Breakfast		\$5,000		1			\$5,000
State of City Address		\$5,000		1			\$5,000
523901							\$10,000

Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
General Supplies		\$125		2			\$250
531000							\$250

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Basic Office Supplies - Folders, Pens, etc.		\$100		30			\$3,000
531120							\$3,000

Total **\$50,000**

City Manager (1001320)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
511100	Regular Employees	\$896,492	\$968,174	\$658,648	\$999,454	\$1,046,511	\$78,337	¹ 8%
511151	Car Allowance	\$14,350	\$22,200	\$12,150	\$20,829	\$22,200	\$0	0%
511153	Gym Membership	\$90	\$0	\$105	\$180	\$180	\$180	100%
511200	Temporary/PT Employee	\$1,185	\$0	\$540	\$826	\$0	\$0	0%
511300	Overtime	\$1,377	\$0	\$0	\$0	\$0	\$0	0%
512101	Health	\$126,546	\$204,313	\$104,959	\$156,915	\$180,452	(\$23,861)	² -12%
512102	Long-Term Disability	\$4,060	\$3,324	\$2,458	\$3,277	\$5,702	\$2,378	72%
512103	Dental	\$5,862	\$6,507	\$3,647	\$5,433	\$6,248	(\$259)	-4%
512104	Life	\$5,599	\$3,928	\$2,591	\$3,722	\$4,335	\$407	10%
512200	Social Security (FICA)	\$47,236	\$58,462	\$32,718	\$49,436	\$64,884	\$6,422	³ 11%
512300	Medicare	\$12,711	\$13,916	\$9,332	\$14,272	\$15,174	\$1,258	⁴ 9%
512400	Retirement	\$132,723	\$163,868	\$93,709	\$143,320	\$175,478	\$11,610	⁵ 7%
512700	Workers Compensation	\$1,633	\$2,060	\$710	\$1,420	\$1,486	(\$574)	-28%
Subtotal - Personnel		\$1,249,864	\$1,446,752	\$921,567	\$1,399,083	\$1,522,650	\$75,898	⁶ 5%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
521200	Professional Services	\$52,374	\$107,500	\$1,955	\$85,000	\$107,500	\$0	0%
521207	Other	\$27,245	\$195,000	\$9,958	\$119,915	\$195,000	\$0	0%
523300	Advertising	\$18,398	\$46,500	\$13,544	\$23,218	\$49,000	\$2,500	⁷ 5%
523400	Printing and Binding	(\$260)	\$5,000	\$0	\$2,000	\$5,000	\$0	0%
523500	Travel	\$1,059	\$17,350	\$590	\$15,169	\$15,381	(\$1,969)	⁸ -11%
523600	Dues & Fees	\$69,303	\$117,763	\$48,005	\$82,294	\$126,060	\$8,297	⁹ 7%
523700	Education & Training	\$26,863	\$32,850	\$16,088	\$27,579	\$24,619	(\$8,231)	¹⁰ -25%
523901	Hospitality	\$25,317	\$34,700	\$16,786	\$28,776	\$44,700	\$10,000	¹¹ 29%
531120	Office Supplies	\$951	\$2,000	\$178	\$305	\$2,000	\$0	0%
531130	Postage	\$303	\$100	\$139	\$238	\$100	\$0	0%
531702	Office Equipment	\$183	\$0	\$0	\$0	\$0	\$0	0%
531703	Operating Supplies	\$4,008	\$0	\$766	\$1,314	\$0	\$0	0%
Subtotal - Operations		\$225,746	\$558,763	\$108,009	\$385,810	\$569,360	\$10,597	¹² 2%

TOTAL CITY MANAGER	\$1,475,610	\$2,005,515	\$1,029,576	\$1,784,892	\$2,092,010	\$86,495	4%
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Personnel - Notable Changes in Expenditures

¹ \$78,337 Regular Employees salary increase due to COLA and Merit increases and sick leave buy back.

² (\$23,861) Health insurance cost decrease based on coverage and plan selection choices by departmental personnel

³ \$6,422 Social Security increase based on realignment of existing staff.

⁴ \$1,258 Medicare increase based on realignment of existing staff.

⁵ \$11,610 Retirement increase based on realignment of existing staff.

⁶ \$75,898 Overall Personnel increase

Operations - Notable Changes in Expenditures

⁷ \$2,500 Advertising increase due to addition of economic development efforts in advertising with InnovatATL and Startup Atlanta which are regional events known to bring together companies focused on innovation.

⁸ (\$1,969) Travel decrease driven by a budget-wide review of staff spending on Travel, five year history of expenditures, and reducing to align more closely to actuals in the City Manager's Office.

- ⁹ \$8,297 Dues & Fees net increase due to removal of certification-related fees no longer pursued and reduction to match actuals for CoStar subscription (overstated in FY2025) plus addition of regional economic development partnership.
- ¹⁰ (\$8,231) Education & Training decrease driven by a budget-wide review of staff spending on Education and Training, five year history of expenditures, and reducing to align more closely to actuals in the City Manager's Office.
- ¹¹ \$10,000 Hospitality increase due to adding \$5,000 for a pilot Town Center Implementation "quick hit" initiative as described in the Town Center Vision and Plan to try a temporary/interactive event focused on activation of the area, and \$5,000 for a Boards and Commissions Appreciation Dinner.
- ¹² \$10,597 Overall Operations increase

City Manager (1001320)

Items shown in black parallel with the 2026 Budget. In the first column, decreases ↓ / - are shown in red text and increases ↑ / + are shown in blue text, moves shown in green text.

Professional Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Renderings		\$2,500		5		\$0	\$12,500
Studies, consultants, and other services		\$95,000		1		\$0	\$95,000
521200						\$0	\$107,500

Other - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
← move out Small Business Resource Center		\$10,000		1	(1)	(\$10,000)	\$0
Consultants for strategic priorities implementation		\$25,000		6		\$0	\$150,000
↓ quantity ARC Green Communities		\$5,000		5	(2)	(\$10,000)	\$15,000
+ add Town Center Implementation			\$5,000		2	\$10,000	\$10,000
↑ cost Midsize Business Initiative		\$10,000	\$10,000	1		\$10,000	\$20,000
521207						\$0	\$195,000

Advertising - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Marketing materials for economic development		\$2,500		2		\$0	\$5,000
Innovatl & Startup Atlanta Event Sponsorships		\$5,000		2		\$0	\$10,000
North Fulton Futures Summit		\$1,500		1		\$0	\$1,500
Greater North Fulton Chamber of Commerce		\$1,700		5		\$0	\$8,500
↓ cost Health Connect South (regional health/innovation event)		\$8,500	(\$3,000)	1		(\$3,000)	\$5,500
GA Trend Magazine - Business Issue Advertising Spread		\$2,000		1		\$0	\$2,000
↑ cost Business Chronicle Magazine - Advertising Spread		\$2,000	\$5,500	1		\$5,500	\$7,500
Georgia Life Sciences & BIO International Conf. Sponsorship		\$4,500		2		\$0	\$9,000
523300						\$2,500	\$49,000

Printing and Binding - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Town Center Materials	Various	\$2,500		2		\$0	\$5,000
523400						\$0	\$5,000

Travel - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Travel expenses associated with staff participation in professional local government management and economic development professional organization conferences and training.							
Consolidated Travel			\$15,381	1		\$15,381	\$15,381
523500						(\$1,969)	\$15,381

Dues and Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
→ move Johns Creek Chamber of Commerce		\$10,000	(\$5,000)	1	3	\$10,000	\$20,000
↑ cost Greater North Fulton Chamber of Commerce		\$5,000	\$25,000	1		\$25,000	\$30,000
Georgia City County Management Association		\$350		4		\$0	\$1,400
International City County Management Association		\$1,400		3		\$0	\$4,200
International City County Management Association		\$250		1		\$0	\$250
↓ quantity Leadership Johns Creek - Adult Program Sponsorship		\$2,500		2	(1)	(\$2,500)	\$2,500
- delete Leadership Johns Creek - Alumni		\$50		2	(2)	(\$100)	\$0
Special Needs Certified - Citywide		\$365		1	0	\$0	\$365
- delete Rotary of Johns Creek - Quarterly Dues		\$360		4	(4)	(\$1,440)	\$0
Costco Membership		\$60		1	0	\$0	\$60
- delete Digital and hosting fees for Town Center websites		\$2,000		1	(1)	(\$2,000)	\$0
Georgia Economic Development Association		\$650		1		\$0	\$650
+ add Georgia Downtown Association			\$250	0	1	\$250	\$250
Economic Development related dues and fees		\$500		1		\$0	\$500
- delete Bar-certification related dues and fees		\$2,500		1	(1)	(\$2,500)	\$0
↓ cost Costar Subscription		\$25,740	(\$19,740)	1		(\$19,740)	\$6,000
EDC Forge Subscription		\$3,000		1		\$0	\$3,000

	Economic Development Partnership Fees	\$4,000	7		\$0	\$28,000
+ add	Georgia Economic Placemaking Collaborative Program Fee			0	1	\$500
↑ cost	Georgia Municipal Association	\$27,558	\$827	1		\$827
523600		\$86,283				\$8,297
						\$126,060

Education and Training - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
<i>Education and training for staff participation in professional local government management and economic development professional organization conferences and training.</i>							
	Consolidated Education and Training			1		\$24,619	\$24,619
523700						(\$8,231)	\$24,619

Hospitality - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
	Department head monthly collaboration gatherings	\$100		12		\$0	\$1,200
	Internal collaboration promotional items	\$6		1,000		\$0	\$6,000
	Meetings with Visitors and Guests	\$50		30		\$0	\$1,500
	Life Sciences Familiarization Tour	\$5,000		1		\$0	\$5,000
	Business Roundtables & Events	\$1,000		5		\$0	\$5,000
+ add	Town Center Implementation "Quick Hit" Initiatives		\$5,000	0	1	\$5,000	\$5,000
	JC10 Summit - Event Supplies	\$6,000		1		\$0	\$6,000
	Cross-Departmental Gatherings	\$1,000		10		\$0	\$10,000
+ add	Boards and Commissions Appreciation Dinner		\$5,000	0	1	\$5,000	\$5,000
523901						\$10,000	\$44,700

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
	Basic Office Supplies - Folders, Pens, Etc Office Depot, Stap	\$100		20		\$0	\$2,000
531110						\$0	\$2,000

Postage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
	Letters and Mailings	USPS	\$1	200		\$0	\$100
531130						\$0	\$100

Total \$10,597 \$569,360

Communications (1001570)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)		% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		(Dec)
511100	Regular Employees	\$490,623	\$519,704	\$365,757	\$529,353	\$551,993	\$32,289	¹	6%
511151	Car Allowance	\$4,800	\$4,800	\$2,800	\$4,800	\$4,800	\$0		0%
511153	Gym Membership	\$360	\$360	\$210	\$360	\$360	\$0		0%
512101	Health	\$66,316	\$87,961	\$55,336	\$88,187	\$101,415	\$13,454	²	15%
512102	Long-Term Disability	\$2,641	\$2,577	\$1,468	\$1,885	\$2,994	\$417		16%
512103	Dental	\$4,450	\$3,937	\$2,610	\$3,923	\$4,511	\$574		15%
512104	Life	\$4,171	\$3,861	\$2,384	\$3,120	\$2,276	(\$1,585)		-41%
512200	Social Security (FICA)	\$29,681	\$31,116	\$21,754	\$30,973	\$34,224	\$3,108	³	10%
512300	Medicare	\$6,942	\$7,279	\$5,150	\$7,876	\$8,004	\$725		10%
512400	Retirement	\$83,293	\$88,857	\$56,900	\$87,024	\$92,149	\$3,292	⁴	4%
512700	Workers Compensation	\$941	\$1,367	\$476	\$952	\$963	(\$404)		-30%
Subtotal - Personnel		\$694,217	\$751,819	\$514,845	\$758,454	\$803,689	\$51,870	⁵	7%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)		% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		(Dec)
521200	Professional Services	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$0		0%
521300	Technical Services	\$24,539	\$24,574	\$25,528	\$26,263	\$39,614	\$15,040	⁶	61%
522320	Rental Equipment	\$0	\$400	\$0	\$0	\$0	(\$400)		-100%
523300	Advertising	\$29,450	\$50,834	\$12,926	\$40,515	\$55,334	\$4,500	⁷	9%
523400	Printing & Binding	\$381	\$13,400	\$88	\$3,000	\$7,000	(\$6,400)	⁸	-48%
523500	Travel	\$12,559	\$16,648	-\$253	\$10,350	\$14,836	(\$1,812)	⁹	-11%
523600	Dues & Fees	\$7,547	\$6,600	\$2,946	\$4,876	\$5,160	(\$1,440)	¹⁰	-22%
523700	Education & Training	\$3,206	\$8,039	\$1,449	\$6,400	\$7,164	(\$875)		-11%
523901	Hospitality	\$910	\$8,600	\$367	\$4,600	\$4,600	(\$4,000)	¹¹	-47%
531120	Office Supplies	\$166	\$200	\$246	\$300	\$200	\$0		0%
531130	Postage	\$0	\$68	\$0	\$68	\$69	\$1		1%
531600	Small Equipment	\$3,142	\$1,500	\$604	\$1,500	\$0	(\$1,500)	¹²	-100%
531703	Operating Supplies	\$49,883	\$15,000	\$997	\$3,629	\$0	(\$15,000)	¹³	-100%
Subtotal - Operations		\$131,783	\$148,863	\$47,898	\$104,501	\$136,977	(\$11,886)	¹⁴	-8%

TOTAL COMMUNICATIONS	\$826,001	\$900,682	\$562,743	\$862,955	\$940,666	\$39,984	4%
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Personnel - Notable Changes in Expenditures

- ¹ \$32,289 Regular Employees salary increase due to COLA and Merit increases and sick leave buy back.
- ² \$13,454 Health insurance cost increase based on coverage and plan selection choices by departmental personnel.
- ³ \$3,108 Social Security increase based on realignment of existing staff.
- ⁴ \$3,292 Retirement increase based on realignment of existing staff.
- ⁵ \$51,870 Overall Personnel increase

Operations - Notable Changes in Expenditures

- ⁶ \$15,040 Technical Services increase due to annual cost increases for email subscriber services, website maintenance services, and move in of Online Forms from IT Dept.

- ⁷ \$4,500 Advertising costs increase due to addition of Special Event support advertising for 2026 celebrations and increase in cost of Georgia Trend shared advertisement placement cost.
- ⁸ (\$6,400) Printing & Binding decrease to better align with actual expenditures as fewer annual reports, brochures, and flyers are being printed.
- ⁹ (\$1,812) Travel decrease driven by a budget-wide review of staff spending on Travel, five year history of expenditures, and reducing to align more closely to actuals in Communications.
- ¹⁰ (\$1,440) Dues & Fees decrease due to removal of Rotary quarterly dues.
- ¹¹ (\$4,000) Hospitality decrease due to reduction in printing of branded items.
- ¹² (\$1,500) Small Equipment decrease due removal of FY2025 one-time purchase of camera lens and body.
- ¹³ (\$15,000) Operating Supplies decrease due to moving banners and signs for events into Printing and Binding for better cost accounting.
- ¹⁴ (\$11,886) Overall Operations decrease

Communications (1001570)

Items shown in black parallel with the 2026 Budget. In the first column, decreases ↓ / - are shown in red text and increases ↑ / + are shown in blue text, moves shown in green text.

Professional Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Web Tech Support	JuiceBox	\$3,000		1		0	\$3,000
521200						0	\$3,000

Technical Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Website hosting	Juicebox	\$4,200		1		\$0	\$4,200
↑ cost Wordpress Maintenance	Juicebox	\$650	\$443	1		\$443	\$1,093
↑ cost E-mail service	Constant Contact	\$3,500	\$1,497	1		\$1,497	\$4,997
Online public calendars	Calendar Wiz	\$259		1		\$0	\$259
↑ cost Custom URLs for city projects	Go Daddy & Bluehost	\$100	\$150	6		\$900	\$1,500
+ add URL Customization	Bitly		\$100		1	\$100	\$100
Music Licensing	Music Vine	\$45		12		\$0	\$540
Online Media Monitoring Service	Meltwater	\$1,500		1		\$0	\$1,500
Social Media Archiving Solution	Archive Social	\$7,188		1		\$0	\$7,188
URL Shortener	Bitly		\$100		1	\$100	\$100
→ move Online Forms	Seamless Docs		\$12,000		1	\$12,000	\$12,000
Website Auditing Service	SiteImprove	\$6,137		1		\$0	\$6,137
521300						\$15,040	\$39,614

Rental Equipment - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
- delete A/V Equipment Rental	Various	\$400		1	(1)	(\$400)	\$0
522320						(\$400)	\$0

Advertising - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Quarter Page Advertisements - Calendar	Johns Creek Hera	\$360		6		\$0	\$2,160
Third Page Advertisements - Calendar	Johns Creek Hera	\$498		6		\$0	\$2,988
Half Page Advertisements (for events)	Johns Creek Hera	\$634		9		\$0	\$5,706
Full Page Advertisement	Chamber Guidebook	\$2,500		1		\$0	\$2,500
Peach Jar - School Advertising	Peach Jar	\$645		6		\$0	\$3,870
Social Media Advertising	Facebook	\$20		428		\$0	\$8,560
Social Media Advertising	Instagram	\$20		247		\$0	\$4,940
Social Media - Post Boost (for events)	Facebook	\$120		8		\$0	\$960
Additional community ads	TBD	\$500		3		\$0	\$1,500
Direct Mail (Targeted)	TBD	\$550		8		\$0	\$4,400
- delete Half Page Advertisement North Fulton edition	Atlanta Business Chronicle	\$1,000		1	(1)	(\$1,000)	\$0
Half Page Advertisement	North Fulton Chamber	\$2,500		1		\$0	\$2,500
Digital Billboard Ads for Events	Clear Channel Outdoor	\$1,750		5		\$0	\$8,750
+ add Special Event Support			\$1,250		4	\$5,000	\$5,000
↑ cost Half Page Advertisement	Georgia Trend	\$1,000	\$500	1		\$500	\$1,500
523300						\$4,500	\$55,334

Printing and Binding - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
- delete Annual Report		\$1,400		1	(1)	(\$1,400)	\$0
→ move Banners and Signs for Events			\$500		8	\$4,000	\$4,000
↓ cost Brochures and Flyers		\$4,000	(\$3,000)	3		(\$9,000)	\$3,000
523400						(\$6,400)	\$7,000

Travel - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Travel expenses associated with staff participation in Government communications, public and media relations, and marketing professional organization conferences and training.							
Consolidated Travel			\$14,836	1		\$14,836	\$14,836
523500						(\$1,812)	\$14,836

Dues and Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
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- delete	Rotary - Quarterly Dues	Rotary	\$360	4	(4)	(\$1,440)	\$0
	Public Relations Society of America - Ann PRSA		\$425	1		\$0	\$425
	City County Communications and Marketi	3CMA	\$400	4		\$0	\$1,600
	Newspaper Subscription	Atlanta Journal Cc	\$550	1		\$0	\$550
	National Association of Government Web	NAGW	\$225	1		\$0	\$225
	Award Application Fees	Various	\$200	4		\$0	\$800
	International City County Managers Assoc	ICMA	\$1,400	1		\$0	\$1,400
	Nat'l Association of Government Commun	NAGC	\$160	1		\$0	\$160
523600						(\$1,440)	\$5,160

Education and Training - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
<i>Education and training for staff participation in Government communications, public and media relations, and marketing professional organization conferences and training.</i>							
Consolidated Education and Training		\$7,164		1		\$7,164	\$7,164
523700						(\$875)	\$7,164

Hospitality - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Quarterly Team Meetings	Various	\$150		4		\$0	\$600
↓ quantity	Branded Items	\$1,000		8	(4)	(\$4,000)	\$4,000
523901						(\$4,000)	\$4,600

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Basic Office Supplies - Folders, Pens, Etc	Office Depot, Stap	\$200		1		\$0	\$200
531120						\$0	\$200

Postage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost	Letters and Mailings	\$0.68	\$0	100		\$1	\$69
531130						\$1	\$69

Small Equipment	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
- delete	Camera lens & body	\$1,500		1	(1)	(\$1,500)	\$0
561600						(\$1,500)	\$0

Operating Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
← move ol	Banners and Signs for Events	\$500		30	(30)	(\$15,000)	\$0
531703						(\$15,000)	\$0

Total	(\$11,886)	\$136,977
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Community Development (1007410)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)		% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		(Dec)
511100	Regular Employees	\$1,501,200	\$1,626,097	\$1,000,998	\$1,484,617	\$1,694,287	\$68,190	¹	4%
511151	Car Allowance	\$4,800	\$4,800	\$2,800	\$4,800	\$4,800	\$0		0%
511153	Gym Membership	\$675	\$720	\$225	\$300	\$180	(\$540)		-75%
511200	Temporary/PT Employee	\$42,589	\$51,910	\$23,278	\$35,602	\$55,000	\$3,090		6%
511300	Overtime	\$0	\$0	\$447	\$447	\$0	\$0		
512101	Health	\$260,258	\$365,672	\$190,660	\$287,811	\$435,092	\$69,420	²	19%
512102	Long-Term Disability	\$8,126	\$7,430	\$4,194	\$5,339	\$9,436	\$2,006	³	27%
512103	Dental	\$12,337	\$12,271	\$7,022	\$10,384	\$11,942	(\$329)		-3%
512104	Life	\$12,194	\$10,626	\$6,352	\$8,236	\$7,176	(\$3,450)	⁴	-32%
512200	Social Security (FICA)	\$92,029	\$95,717	\$59,608	\$87,622	\$108,456	\$12,739	⁵	13%
512300	Medicare	\$21,546	\$22,394	\$14,220	\$21,748	\$25,365	\$2,971	⁶	13%
512400	Retirement	\$241,903	\$266,944	\$155,301	\$237,519	\$290,460	\$23,516	⁷	9%
512700	Workers Compensation	\$25,094	\$5,378	\$13,171	\$26,342	\$3,840	(\$1,538)	⁸	-29%
Subtotal - Personnel		\$2,222,752	\$2,469,959	\$1,478,276	\$2,210,766	\$2,646,034	\$176,075	⁹	7%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)		% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		(Dec)
521200	Professional Services	\$233,696	\$150,000	(\$1,918)	\$55,000	\$50,000	(\$100,000)	¹⁰	-67%
521210	Contracted	\$0	\$332,800	\$192,469	\$382,800	\$339,789	\$6,989	¹¹	2%
523300	Advertising	\$5,400	\$9,450	\$1,541	\$6,000	\$5,000	(\$4,450)	¹²	-47%
523400	Printing & Binding	\$6,443	\$7,500	\$5,916	\$7,500	\$5,000	(\$2,500)	¹³	-33%
523500	Travel	\$8,792	\$14,600	\$4,702	\$12,000	\$9,873	(\$4,727)	¹⁴	-32%
523600	Dues & Fees	\$4,624	\$5,157	\$2,520	\$5,157	\$5,642	\$485		9%
523700	Education and Training	\$5,692	\$22,264	\$5,348	\$13,000	\$15,127	(\$7,137)	¹⁵	-32%
523901	Hospitality	\$1,651	\$1,200	\$1,097	\$3,132	\$2,000	\$800		67%
531120	Office Supplies	\$4,304	\$6,030	\$2,362	\$5,775	\$5,000	(\$1,030)	¹⁶	-17%
531130	Postage	\$3,528	\$7,550	\$2,742	\$5,500	\$7,551	\$1		0%
579100	Unallocated	\$0	\$0	\$0	\$0	\$0	\$0		0%
Subtotal - Operations		\$275,611	\$561,231	\$218,848	\$500,544	\$448,992	(\$112,239)	¹⁷	-20%

TOTAL COMM DEVELOPMENT	\$2,498,363	\$3,031,190	\$1,697,124	\$2,711,310	\$3,095,026	\$63,836	2%
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Personnel - Notable Changes in Expenditures

- ¹ \$68,190 Regular Employees salary increase due to COLA and Merit increases and sick leave buy back.
- ² \$69,420 Health insurance cost decrease based on coverage and plan selection choices by departmental personnel.
- ³ \$2,006 LTD increase based on realignment of existing staff.
- ⁴ (\$3,450) Life decrease based on realignment of existing staff.
- ⁵ \$12,739 Social Security increase based on realignment of existing staff.
- ⁶ \$2,971 Medicare increase based on realignment of existing staff.
- ⁷ \$23,516 Retirement increase based on realignment of existing staff.
- ⁸ (\$1,538) Workers Compensation decrease based on quotation from the carrier.
- ⁹ \$176,075 Overall Personnel increase

Operations - Notable Changes in Expenditures

- ¹⁰ (\$100,000) Professional Services decrease due to deferring smaller planning research projects to future years and allowing focus on the Comp Plan update.

- ¹¹ \$6,989 Contracted services (contract with Charles Abbott and Associates for building inspection services) increase from escalator in the contract tied to CPI (estimated at 2.1%).
- ¹² (\$4,450) Advertising decrease is based on bulk order of public hearing/notice signs placed in FY2025 and not anticipated to be re-ordered until FY2027.
- ¹³ (\$2,500) Printing & Binding decrease due to fewer anticipated needs for printing and binding.
- ¹⁴ (\$4,727) Travel decrease driven by a budget-wide review of staff spending on Travel, five year history of expenditures, and reducing to align more closely to actuals in Community Development.
- ¹⁵ (\$7,137) Education & Training decrease driven by a budget-wide review of staff spending on Education and Training, five year history of expenditures, and reducing to align more closely to actuals in Community Development.
- ¹⁶ (\$1,030) Office Supplies decrease due to fewer anticipated needs for equipment and supplies.
- ¹⁷ (\$112,239) Overall Operations decrease

Community Development (1007410)

Items shown in black parallel with the 2026 Budget. In the first column, decreases ↓ / - are shown in red text and increases ↑ / + are shown in blue text, moves shown in green text.

Professional Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ cost Consulting Services (studies, special projects, updates, etc.)		\$150,000	(\$100,000)	1		(\$100,000)	\$50,000
521200						(\$100,000)	\$50,000

Contracted - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Building Inspection Services	CAA	\$332,800	\$6,989	1		\$6,989	\$339,789
521210						\$6,989	\$339,789

Advertising - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity Legal Ads - Rezoning, Public Hearings, etc. Johns Creek Hera		\$250		20	(12)	(\$3,000)	\$2,000
↓ cost Public Hearing Signs		\$89	(\$29)	50		(\$1,450)	\$3,000
523300						(\$4,450)	\$5,000

Printing and Binding - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity Brochures and Forms	Various	\$500		3	(1)	(\$500)	\$1,000
Printing for Board Meetings, Focus Group	Various	\$1,000		2		\$0	\$2,000
↓ quantity Public outreach and engagement material	Various	\$2,000		2	(1)	(\$2,000)	\$2,000
523400						(\$2,500)	\$5,000

Travel - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Travel expenses associated with staff participation in community development related professional organization conferences, continuing education and required certification.							
Consolidated Travel			\$9,873	\$1		\$9,873	\$9,873
523500						(\$4,727)	\$9,873

Dues and Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
American Society of Engineers	ASE	\$275		1		\$0	\$275
American Planning Association	APA	\$435		4		\$0	\$1,740
Georgia Professional Engineer license	State of Georgia	\$100		1		\$0	\$100
Southeast Stormwater Association Member	SESWA	\$700		1		\$0	\$700
Certified Floodplain Manager - Association	ASFPM	\$285		1		\$0	\$285
Surveying and Mapping Society of Georgia	SAMSOG	\$260		1		\$0	\$260
International City/County Management Association	ICMA	\$200		1		\$0	\$200
ICC Governmental Membership	ICC	\$265		1		\$0	\$265
ICC Membership for CBO	ICC	\$292		1		\$0	\$292
Building Officials Association of GA	BOAG	\$35		3		\$0	\$105
Association of Licensed Architects	AIA	\$250		1		\$0	\$250
National Council of Architectural Registration Board		\$275		1		\$0	\$275
+ add National Fire Protection Association	NFPA		\$175		1	\$175	\$175
+ add Georgia Professional Landscape Architect	State of Georgia		\$125		1	\$125	\$125
+ add Council of Landscape Architectural Registration Board	CLARB		\$215		1	\$215	\$215
Professional Architect License Renewal		\$100		1		\$0	\$100
↓ quantity Georgia Association of Code Enforcement	GACE	\$62	\$8	5	(1)	(\$30)	\$280
523600						\$485	\$5,642

Education and Training - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Education and training for staff participation in community development, planning, stormwater, environmental conservation, code compliance, and building official professional organization conferences, continuing education and required certification training.							
Consolidated Education and Training			\$15,127	1		\$15,127	\$15,127
523700						(\$7,137)	\$15,127

Hospitality	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Planning Commission and BZA Meetings		\$1,200	\$800	1		\$800	\$2,000
523901						\$800	\$2,000

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity Basic Office Supplies - tree measuring tap	Office Depot, Sta	\$37	\$1	90	(30)	(\$1,030)	\$2,300
Business cards, Board Nameplates and Notary		\$950		1		\$0	\$950
Inspection Equipment (meters, measuring devices, etc.)		\$1,350		1		\$0	\$1,350
Printer Toner (for 2 admin individual printers)		\$200		2		\$0	\$400
531120						(\$1,030)	\$5,000

Postage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity Letters @ \$0.69 per first class letter	USPS	\$0.63	\$0.06	5,000	(555)	(\$83)	\$3,067
↓ quantity Certified Mail - Code Compliance/Land Development Citatio		\$8	\$1.00	70	(35)	(\$245)	\$315
↑ cost Postcard notices for public hearing (Rezoning, SUP and Vari		\$0.48	\$0.08	8,000	(555)	\$329	\$4,169
531130						\$1	\$7,551

Uniforms - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Land Inspector Uniforms	Gall's/Amazon	\$500		4		\$0	\$2,000
- delete Building Inspector Uniforms	Gall's/Amazon	\$500		2	(2)	(\$1,000)	\$0
↑ cost Code Compliance Uniforms	Gall's/Amazon	\$840	\$165	2		\$330	\$2,010
531710						(\$670)	\$4,010

Total (\$112,239) \$448,992

Court (1002650)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc	
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)	
511100	Regular Employees	\$317,934	\$396,298	\$219,163	\$335,190	\$457,679	\$61,381	¹	15%
511151	Car Allowance	\$4,000	\$4,800	\$2,800	\$4,800	\$4,800	\$0		0%
511153	Gym Membership	\$585	\$540	\$315	\$540	\$540	\$0		0%
511200	Temporary/PT Employee	\$23,582	\$35,295	\$13,823	\$21,141	\$36,400	\$1,105	²	3%
511300	Overtime	\$2,707	\$2,291	\$1,845	\$2,822	\$2,500	\$209		9%
512101	Health	\$67,548	\$134,215	\$31,718	\$45,186	\$156,073	\$21,858	³	16%
512102	Long-Term Disability	\$1,732	\$2,099	\$1,014	\$1,314	\$2,519	\$420		20%
512103	Dental	\$3,468	\$4,699	\$1,795	\$2,626	\$6,047	\$1,348	⁴	29%
512104	Life	\$2,674	\$3,190	\$1,429	\$1,910	\$1,915	(\$1,275)		-40%
512200	Social Security (FICA)	\$20,405	\$24,373	\$14,343	\$21,936	\$30,633	\$6,260	⁵	26%
512300	Medicare	\$4,772	\$5,701	\$3,355	\$5,131	\$7,164	\$1,463	⁶	26%
512400	Retirement	\$51,994	\$67,174	\$35,824	\$54,790	\$77,155	\$9,981	⁷	15%
512700	Workers Compensation	\$772	\$1,156	\$374	\$748	\$801	(\$355)		-31%
Subtotal - Personnel		\$502,173	\$681,831	\$327,798	\$498,133	\$784,226	\$102,395	⁸	15%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc	
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)	
521203	Contractual Services	\$30,165	\$81,208	\$36,411	\$82,131	\$35,634	(\$45,574)	⁹	-56%
521211	Municipal Judge	\$39,649	\$59,625	\$26,981	\$47,162	\$57,375	(\$2,250)	¹⁰	-4%
521212	Court Solicitor	\$111,560	\$110,250	\$63,659	\$112,362	\$142,800	\$32,550	¹¹	30%
521213	Indigent Defense	\$13,117	\$16,500	\$4,808	\$6,200	\$10,000	(\$6,500)	¹²	-39%
523100	Insurance	\$140	\$640	\$0	\$0	\$640	\$0		0%
523300	Advertising	\$65	\$300	\$25	\$150	\$300	\$0		0%
523400	Printing & Binding	\$2,995	\$2,500	\$644	\$2,500	\$2,500	\$0		0%
523500	Travel	\$3,650	\$7,000	\$2,212	\$5,000	\$5,434	(\$1,566)	¹³	-22%
523600	Dues & Fees	\$845	\$1,123	\$745	\$1,123	\$1,383	\$260		23%
523700	Education & Training	\$4,824	\$11,050	\$3,765	\$6,000	\$6,566	(\$4,484)	¹⁴	-41%
523852	Software Licensing Fee	\$44,347	\$49,387	\$31,302	\$45,078	\$62,834	\$13,447	¹⁵	27%
523901	Hospitality	\$1,389	\$3,000	\$1,891	\$2,300	\$3,000	\$0		0%
523903	Merchant Service Charges	\$1,436	\$1,560	\$193	\$772	\$1,560	\$0		0%
531120	Office Supplies	\$3,509	\$3,000	\$3,012	\$4,000	\$4,000	\$1,000	¹⁶	33%
531130	Postage	\$5,109	\$6,956	\$2,046	\$6,386	\$7,034	\$78		1%
531400	Books & Periodicals	\$1,464	\$1,612	\$0	\$0	\$1,600	(\$12)		-1%
531703	Operating Supplies	\$3,925	\$4,000	\$185	\$4,000	\$4,000	\$0		0%
531710	Uniforms	\$0	\$0	\$0	\$0	\$1,000	\$1,000	¹⁷	
Subtotal - Operations		\$268,189	\$359,711	\$177,880	\$325,165	\$347,660	(\$12,051)	¹⁸	-3%

TOTAL COURT	\$770,362	\$1,041,542	\$505,678	\$823,298	\$1,131,886	\$90,344	9%
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Personnel - Notable Changes in Expenditures

- ¹ \$61,381 Regular Employees salary increase due to COLA and Merit increases for existing employees and full year of salary for Probation Division (added for portion of FY2025) and sick leave buy back.
- ² \$1,105 Temporary / PT Employee wages increase with merit increase.
- ³ \$21,858 Health insurance cost increase based on coverage and plan selection choices by departmental personnel.
- ⁴ \$1,348 Dental increase based on realignment of existing staff.

- ⁵ \$6,260 Social Security increase based on realignment of existing staff.
- ⁶ \$1,463 Medicare increase based on realignment of existing staff.
- ⁷ \$9,981 Retirement increase based on realignment of existing staff.
- ⁸ \$102,395 Overall Personnel increase

Operations - Notable Changes in Expenditures

- ⁹ (\$45,574) Contractual decrease due to removal of contractual services utilized to develop organizational processes and procedures for newly insourced Probation Division.
- ¹⁰ (\$2,250) Municipal Judge decrease due to decrease in number of scheduled court sessions.
- ¹¹ \$32,550 Court Solicitor increase aligning to the market rate for solicitor services.
- ¹² (\$6,500) Indigent Defense decrease due to reduction in appointed cases.
- ¹³ (\$1,566) Travel decrease driven by a budget-wide review of staff spending on Travel, five year history of expenditures, and reducing to align more closely to actuals in Court.
- ¹⁴ (\$4,484) Education & Training decrease driven by a budget-wide review of staff spending on Education and Training, five year history of expenditures, and reducing to align more closely to actuals in Court.
- ¹⁵ \$13,447 Software Licensing Fee increase due to new probation case management software.
- ¹⁶ \$1,000 Office Supplies increase due to increased market costs of supplies.
- ¹⁷ \$1,000 Uniforms increase due to providing city uniforms for Probation Division.
- ¹⁸ (\$12,051) Overall Operations decrease

Court (1002650)

Items shown in black parallel with the 2026 Budget. In the first column, decreases ↓ / - are shown in red text and increases ↑ / + are shown in blue text, moves shown in green text.

Contractual - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Secure Remote Safe (Court & JCPD)	Brinks	\$910	\$262	12		\$3,138	\$14,058
Translation Services and Travel-Other Language	8A Translation, LLC	\$285		12		\$0	\$3,420
↓ quantity Translation Services and Travel-Spanish	8A Translation, LLC	\$178		106	(4)	(\$712)	\$18,156
- delete In-House Probation Transition	Insight Consulting G	\$8,000	(\$6)	6	(6)	(\$48,000)	\$0
521203						(\$45,574)	\$35,634

Municipal Judge - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity Presiding Over Court (3 hrs at \$200 per hour)	Donald Schaefer, CI	\$600		53	(2)	(\$1,200)	\$30,600
↓ quantity Presiding Over Court (3 hrs at \$175 per hour)	Jenny Nguyen, Assi	\$525		53	(2)	(\$1,050)	\$26,775
521211						(\$2,250)	\$57,375

Court Solicitor - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Solicitor - Court Sessions (3 hrs at \$200 per hour)	Larry Delan, Chief S	\$450	\$150	105	(3)	\$13,950	\$61,200
↑ cost Assistant Solicitors - Court Sessions (3 hrs at \$150 per hour)	Angela Couch, Magi	\$450	\$150	105	(3)	\$13,950	\$61,200
↑ cost Solicitors - Outside of Court	Solicitor and Asst. S	\$150	\$50	105	(3)	\$4,650	\$20,400
521212						\$32,550	\$142,800

Indigent Defense - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity Public Defender / Indigent Defense - In Court		\$85		110	(15)	(\$1,267)	\$8,084
↓ quantity Public Defender / Indigent Defense - Out of Court		\$65		110	(81)	(\$5,233)	\$1,917
521213						(\$6,500)	\$10,000

Insurance	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Court Administrator/Clerk of Court Bonding	In Travelers	\$140		1		\$0	\$140
Probation Officers Bonding Insurance	Travelers	\$250		2		\$0	\$500
523100						\$0	\$640

Advertising - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Legal Ads and Notices	ALM Media, LLC	\$25		12		\$0	\$300
523300						\$0	\$300

Printing and Binding - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Court Forms, business cards, brochures, etc.	Priority Printing	\$500		5		\$0	\$2,500
523400						\$0	\$2,500

Travel - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Travel expenses associated with staff and judges participation in judicial and court administration professional organization conferences and state mandated training.							
Consolidated Travel		\$5,434		1		\$5,434	\$5,434
523500						(\$1,566)	\$5,434

Dues and Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Georgia Municipal Court Clerks Council	GMCCC	\$60	\$60	4		\$240	\$480
National Association of Court Management	NACM	\$125		1		\$0	\$125
Georgia Council of Court Administrators	GCCA	\$150		3		\$0	\$450
International Association of Court Administrators	IACA	\$50		1		\$0	\$50
↑ cost Georgia Records Association	GRA	\$45	\$5	1		\$5	\$50
↑ cost GCIC Terminal Agency Coordinator	GCIC	\$20	\$5	3		\$15	\$75
Notary Public	State of Georgia	\$51		3		\$0	\$153

Education and Training - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
<i>Education and training for staff and judges participation in judicial and court administration professional organization conferences and state mandated training.</i>							
Consolidated Education and Training		\$6,566		1		\$6,566	\$6,566
523700						(\$4,484)	\$6,566

Software Licensing Fee	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Case Management & Operating System	Courtware	\$3,192	\$715	12		\$8,580	\$46,884
↓ cost DRIVE Program Annual Maintenance	Epignosis	\$3,683	(\$333)	1		(\$333)	\$3,350
- delete JAG Probation Software Set-up	Judicial Alternatives	\$3,500	(\$3,500)	1	(1)	(\$3,500)	\$0
↑ quantity Probation Software Operating system	Judicial Alternatives	\$500	\$300	6	6	\$6,600	\$9,600
↑ quantity Text messaging & robo call services	Judicial Alternatives	\$150		6	6	\$900	\$1,800
+ add National sex offender registry services	Judicial Alternatives of Georgia	\$100		12		\$1,200	\$1,200
523852						\$13,447	\$62,834

Hospitality - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Midyear/ Annual Court meetings/ refreshment	Various	\$250		12		\$0	\$3,000
523901						\$0	\$3,000

Merchant Service Charges - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Bank Service Charges		\$100		12		\$0	\$1,200
Stop Check Fees		\$30		12		\$0	\$360
523903						\$0	\$1,560

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Basic Office Supplies - Folders, Pens, Etc Amazon, Staples,		\$1,500	\$500	2		\$1,000	\$4,000
531110						\$1,000	\$4,000

Postage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Court Notices /\$0.69 per first class letter	USPS	\$0.68	\$0	7,800		\$78	\$5,382
Certified Mail / \$16.52 per case	USPS	\$16.52		100		\$0	\$1,652
531130						\$78	\$7,034

Books and Periodicals - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ cost Court Reference Materials	Various	\$403	(\$3)	4		(\$12)	\$1,600
531400						(\$12)	\$1,600

Operating Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Probation supplies, drug/alcohol screens/c	Various	\$2,000		2		\$0	\$4,000
531703						\$0	\$4,000

Uniforms - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
+ add Uniforms for Probation staff	Various	\$500		2		\$1,000	\$1,000
531710						\$1,000	\$1,000

Total (\$12,051) \$347,660

Facilities (1001565)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
511100	Regular Employees	\$0	\$0	\$0	\$0	\$0	\$0	0%
511151	Car Allowance	\$0	\$0	\$0	\$0	\$0	\$0	0%
511153	Gym Membership	\$0	\$0	\$0	\$0	\$0	\$0	0%
511200	Temporary/PT Employee	\$0	\$0	\$0	\$0	\$0	\$0	0%
511300	Overtime	\$0	\$0	\$0	\$0	\$0	\$0	0%
512101	Health	\$0	\$0	\$0	\$0	\$0	\$0	0%
512102	Long-Term Disability	\$0	\$0	\$0	\$0	\$0	\$0	0%
512103	Dental	\$0	\$0	\$0	\$0	\$0	\$0	0%
512104	Life	\$0	\$0	\$0	\$0	\$0	\$0	0%
512200	Social Security (FICA)	\$0	\$0	\$0	\$0	\$0	\$0	0%
512300	Medicare	\$0	\$0	\$0	\$0	\$0	\$0	0%
512400	Retirement	\$0	\$0	\$0	\$0	\$0	\$0	0%
512700	Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0	0%
Subtotal - Personnel		\$0	\$0	\$0	\$0	\$0	\$0	0%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
521200	Professional Services	\$121,486	\$188,560	\$113,081	\$172,500	\$63,000	(\$125,560)	¹ -67%
521203	Contractual Services	\$8,446	\$13,288	\$10,248	\$13,200	\$115,056	\$101,768	² 766%
522210	Equipment Repair	\$5,051	\$13,800	\$4,106	\$12,500	\$13,800	\$0	0%
522220	Facility Repair	\$38,614	\$90,000	\$55,177	\$75,000	\$30,000	(\$60,000)	³ -67%
523400	Printing and Binding	\$458	\$0	\$0	\$0	\$0	\$0	0%
523500	Travel	\$670	\$3,900	\$0	\$0	\$1,039	(\$2,861)	⁴ -73%
523600	Dues & Fees	\$73,503	\$46,175	\$12,893	\$73,000	\$46,175	\$0	0%
523700	Education & Training	\$2,200	\$8,730	\$0	\$0	\$2,961	(\$5,769)	⁵ -66%
523851	Maintenance Contracts	\$70,884	\$105,420	\$32,116	\$85,000	\$105,750	\$330	0%
523901	Hospitality	\$25,416	\$35,150	\$15,384	\$32,500	\$29,150	(\$6,000)	⁶ -17%
531120	Office Supplies	\$14,692	\$34,850	\$5,243	\$23,000	\$31,000	(\$3,850)	⁷ -11%
531130	Postage	\$8,272	\$20,324	\$1,176	\$12,500	\$20,324	\$0	0%
531210	Water /Sewage	\$3,580	\$6,000	\$826	\$6,000	\$6,000	\$0	0%
531230	Electricity	\$134,713	\$163,200	\$74,445	\$136,500	\$163,200	\$0	0%
531270	Gasoline/Diesel - Fuel	\$1,059	\$4,000	\$0	\$1,300	\$2,000	(\$2,000)	⁸ -50%
531702	Office Equipment	\$68,303	\$33,550	\$6,244	\$11,500	\$33,550	\$0	0%
531703	Operating Supplies	\$17,560	\$23,150	\$10,286	\$19,000	\$24,300	\$1,150	⁹ 5%
542300	Furniture & Fixtures	\$19,314	\$86,000	\$29,902	\$65,000	\$86,000	\$0	0%
542400	Computers	\$47,868	\$50,000	\$37,727	\$13,022	\$50,000	\$0	0%
591610	Operating Transfers Out	\$2,046,512	\$2,044,784	\$1,363,189	\$2,044,784	\$2,047,032	\$2,248	¹⁰ 0%
Subtotal - Operations		\$2,708,605	\$2,970,881	\$1,772,043	\$2,796,306	\$2,870,337	(\$100,544)	¹¹ -3%

TOTAL FACILITIES	\$2,708,605	\$2,970,881	\$1,772,043	\$2,796,306	\$2,870,337	(\$100,544)	-3%
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Personnel - Notable Changes in Expenditures

n/a, Facilities personnel expenditures budgeted for in Fire Department to match reporting structure

Operations - Notable Changes in Expenditures

- ¹ (\$125,560) Professional Services decrease due to janitorial services contract (in the amount of \$108,168) being moved to Contractual account for better cost accounting and removal of an encumbrance of \$18,392 from the prior year.
- ² \$101,768 Contractual Services increase due to janitorial services contract being moved into Contractual Services.
- ³ (\$60,000) Facility Repair decrease due to two projects being completed in FY2025.
- ⁴ (\$2,861) Travel decrease driven by a budget-wide review of staff spending on Travel, five year history of expenditures, and reducing to align more closely to actuals in Facilities.
- ⁵ (\$5,769) Education and Training decrease driven by a budget-wide review of staff spending on Education and Training, five year history of expenditures, and reducing to align more closely to actuals in Facilities.
- ⁶ (\$6,000) Hospitality decrease due removal of golf cart rentals.
- ⁷ (\$3,850) Office Supplies decrease due to shifting of office supplies for new employees to Human Resources to match onboarding process.
- ⁸ (\$2,000) Gasoline/Diesel - Fuel decrease to better align with the actual costs to refuel the generator at City Hall.
- ⁹ \$1,150 Operating Supplies increase due to increase in costs and usage of cleaning supplies for city facilities.
- ¹⁰ \$2,248 Operating Transfer Out increase to match debt service principal and interest for the City Hall COPS debt service.
- ¹¹ (\$100,544) Overall Operations decrease

Facilities (1001565)

Items shown in black parallel with the 2026 Budget. In the first column, decreases ↓ / - are shown in red text and increases ↑ / + are shown in blue text, moves shown in green text.

Professional Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Handyman Services - Drywall repair, etc.		\$200		50		\$0	\$10,000
← move Janitorial Services - (City Hall)		\$7,814	(\$7,814)	12	(12)	(\$93,768)	\$0
← move Janitorial Services - (Cauley Creek Park)		\$1,200	(\$1,200)	12	(12)	(\$14,400)	\$0
↑ quantity Locksmith Services		\$250	\$50	8	2	\$1,000	\$3,000
Window Cleaning (City Hall)		\$20,000		2		\$0	\$40,000
Carpet Cleaning and Tile Replacement		\$5,000		2		\$0	\$10,000
- delete Exterior Window Painting		\$18,392	(\$18,392)	1	(1)	(\$18,392)	\$0
521200						(\$125,560)	\$63,000

Contractual Services- Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Shredding Services	A1 Shredding	\$149		12		\$0	\$1,788
→ move Janitorial Services - (City Hall)		\$7,814		12		\$93,768	\$93,768
→ move Janitorial Services - (Cauley Creek Park)		\$1,200		12		\$14,400	\$14,400
→ move Janitorial Services - (Park Place)		\$300		12		\$3,600	\$3,600
Vending Machine Leases	Allied Vending	\$125		12		\$0	\$1,500
- delete ADA Facilities Analysis		\$10,000		1	(1)	(\$10,000)	\$0
521203						\$101,768	\$115,056

Equipment Repair - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Tools and Equipment for minor repairs	Various	\$575		24		\$0	\$13,800
522210						\$0	\$13,800

Facility Repair Maintenance - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Minor Renovations	Various	\$1,500		20		\$0	\$30,000
- delete Second Stairwell Access Door Relocation	TBD	\$20,000		1	(1)	(\$20,000)	\$0
- delete Permit Counter Renovations	TBD	\$20,000		2	(2)	(\$40,000)	\$0
522220						(\$60,000)	\$30,000

Travel	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Travel expenses associated with staff participation in facilities maintenance/HVAC training.							
Consolidated Travel		\$1,039		1		\$1,039	\$1,039
523500						(\$2,861)	\$1,039

Dues and Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Southeast Government Fleet Managers A SGFMA		\$100		1		\$0	\$100
National Emergency Number Association NENA		\$150		1		\$0	\$150
Building Owners and Managers Organizat BOMA		\$925		1		\$0	\$925
Technology Park Common Area Assessm JC Owners Associ		\$9,000		1		\$0	\$9,000
Stormwater and Association Fees		\$36,000		1		\$0	\$36,000
523600						\$0	\$46,175

Education & Training	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Education and training for staff participation in Microsoft 365 and facilities maintenance/HVAC training.							
Consolidated Education and Training		\$2,961		1		\$2,961	\$2,961
523700						(\$5,769)	\$2,961

Maintenance Contracts - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Dumpster / Waste Management (City Hall)		\$100		156		\$0	\$15,600
↑ cost Elevator Maintenance (City Hall)	Thyssenkrupp	\$5,670	\$330	1		\$330	\$6,000
Fire Suppression Maintenance (City Hall)	Basesix	\$470		4		\$0	\$1,880

Generator (main) (City Hall)	Nixon	\$1,910	4	\$0	\$7,640
HVAC Maintenance Repairs(City Hall)	HVH	\$4,000	12	\$0	\$48,000
Pest Control (City Hall)	Northwest	\$350	12	\$0	\$4,200
Enterprise Battery Backup System		\$8,000	1	\$0	\$8,000
HVAC Maintenance	HVH	\$11,230	1	\$0	\$11,230
Security and Fire Alarm System-Park Plac Basesix		\$1,750	1	\$0	\$1,750
Security and Fire Alarm System-Cauley C Basesix		\$1,450	1	\$0	\$1,450
523851				\$330	\$105,750

Hospitality - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Council Meeting Meals	Various	\$550		23		\$0	\$12,650
Community Meetings - Meals for Staff wor	Various	\$125		12		\$0	\$1,500
Breakroom Coffee	TBD	\$750		12		\$0	\$9,000
- delete Golf Cart Rentals for Events	Milton Golf Carts	\$400		15	(15)	(\$6,000)	\$0
Breakroom Supplies (plates, cutlery, etc.)	Various	\$250		24		\$0	\$6,000
523901						(\$6,000)	\$29,150

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Basic Office Supplies - Folders, Pens, Etc	Office Depot, Stap	\$500		52		\$0	\$26,000
← move New Employee Supplies - Start up Supplie	Office Depot, Stap	\$100	(\$100)	15	(15)	(\$1,500)	\$0
← move New Employee Supplies - Nametags	Various	\$50	(\$50)	15	(15)	(\$750)	\$0
← move New Employee Supplies - Business Cards	Various	\$60	(\$60)	15	(15)	(\$900)	\$0
- delete Carpet in Studio	TBD	\$350		2	(2)	(\$700)	\$0
Interior wayfinding and other signage	Various	\$1,000		5		\$0	\$5,000
531000						(\$3,850)	\$31,000

Postage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Postage Machine	Pitney Bowes	\$1,657		12		\$0	\$19,884
Postage Supplies (Postage Labels, etc.)	Pitney Bowes	\$88		5		\$0	\$440
531130						\$0	\$20,324

Water/Sewage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
City Hall	Fulton County	\$1,500		4		\$0	\$6,000
531210						\$0	\$6,000

Electricity - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Lights (interior/exterior) (City Hall)	Sawnee EMC	\$13,400		12		\$0	\$160,800
Parking Lot Lights (City Hall)	Sawnee EMC	\$200		12		\$0	\$2,400
531230						\$0	\$163,200

Gasoline/Diesel	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity Generator (Refuel) (City Hall)	Nixon	\$2,000		2	(1)	(\$2,000)	\$2,000
523270						(\$2,000)	\$2,000

Office Equipment - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Office Equipment Replacements	TBD	\$100		100		\$0	\$10,000
Office Chair Replacements	Various	\$210		50		\$0	\$10,500
Other Office Furniture	Office Depot, Stap	\$261		50		\$0	\$13,050
531702						\$0	\$33,550

Operating Supplies	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost	Southeastern Paper Group (Cleaning Supplies)	\$9,000	\$650	1		\$650	\$9,650
	Breakroom Supplies (Paper and plastic pr Various	\$5,750	\$500	1		\$500	\$6,250
	Batteries for the battery backup for City H: HVH	\$175		48		\$0	\$8,400
531703						\$1,150	\$24,300

Furniture Fixtures	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
	Building Fixtures	\$62,000		1		\$0	\$62,000
	Building Furniture	\$21,000		1		\$0	\$21,000
	Building Furniture Repairs	\$3,000		1		\$0	\$3,000
542300						\$0	\$86,000

Computers	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
	City Hall Computer Hardware Supplies rel Various	\$50,000		1		\$0	\$50,000
542400						\$0	\$50,000

Operating Transfers Out - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost	Debt Service for City Hall COPS Issuance	\$2,044,784	\$2,248	1		\$2,248	\$2,047,032
591610						\$2,248	\$2,047,032

Total (\$100,544) \$2,870,337

Finance (1001511)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
511100	Regular Employees	\$1,036,946	\$1,102,261	\$704,550	\$1,040,933	\$1,136,500	\$34,239	¹ 3%
511151	Car Allowance	\$4,800	\$4,800	\$2,800	\$4,800	\$4,800	\$0	0%
511153	Gym Membership	\$570	\$360	\$465	\$840	\$900	\$540	150%
511300	Overtime	\$10,405	\$0	\$3,492	\$3,492	\$0	\$0	0%
512101	Health	\$182,688	\$253,598	\$119,930	\$191,903	\$220,688	(\$32,910)	² -13%
512102	Long-Term Disability	\$5,402	\$5,579	\$2,928	\$3,859	\$6,310	\$731	13%
512103	Dental	\$9,415	\$8,788	\$5,070	\$7,874	\$9,055	\$267	3%
512104	Life	\$8,045	\$7,929	\$4,133	\$5,622	\$4,799	(\$3,130)	³ -39%
512200	Social Security (FICA)	\$59,459	\$64,775	\$37,745	\$54,927	\$70,463	\$5,688	⁴ 9%
512300	Medicare	\$14,485	\$15,150	\$9,847	\$15,060	\$16,479	\$1,329	⁵ 9%
512400	Retirement	\$168,668	\$186,949	\$109,366	\$167,266	\$190,021	\$3,072	⁶ 2%
512700	Workers Compensation	\$1,480	\$2,375	\$748	\$1,496	\$1,723	(\$652)	-27%
Subtotal - Personnel		\$1,502,364	\$1,652,564	\$1,001,074	\$1,498,070	\$1,661,738	\$9,174	⁷ 1%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
521200	Professional Services	\$136,857	\$2,000	\$4,430	\$4,430	\$2,000	\$0	0%
521201	Audit	\$56,500	\$50,000	\$56,500	\$56,500	\$50,000	\$0	0%
521203	Contractual Services	\$45,419	\$125,000	\$51,386	\$55,000	\$125,000	\$0	0%
521300	Technical Services	\$250	\$500	\$125	\$400	\$0	(\$500)	-100%
523100	Insurance	\$0	\$0	\$0	\$0	\$0	\$0	0%
523300	Advertising	\$1,756	\$1,500	\$699	\$1,500	\$1,500	\$0	0%
523400	Printing & Binding	\$534	\$2,000	\$1,512	\$1,000	\$1,000	(\$1,000)	⁸ -50%
523500	Travel	\$4,936	\$5,400	\$1,793	\$5,400	\$4,050	(\$1,350)	⁹ -25%
523600	Dues & Fees	\$3,013	\$2,050	\$1,990	\$2,050	\$3,285	\$1,235	¹⁰ 60%
523700	Education & Training	\$4,279	\$14,100	\$209	\$10,000	\$10,950	(\$3,150)	¹¹ -22%
523852	Software Licensing Fee	\$384	\$0	\$0	\$0	\$100,292	\$100,292	¹² 100%
523901	Hospitality	\$361	\$500	\$398	\$500	\$2,175	\$1,675	¹³ 335%
523903	Merchant Services Charge	\$68,980	\$75,000	\$59,490	\$70,000	\$75,000	\$0	0%
523904	Finance Charges/Bank Charges	\$12,057	\$10,400	\$3,538	\$5,000	\$10,400	\$0	0%
531000	Supplies	\$206	\$0	\$0	\$0	\$0	\$0	0%
531120	Office Supplies	\$6,676	\$3,000	\$3,630	\$3,000	\$3,000	\$0	0%
531130	Postage	\$3,614	\$7,680	\$3,597	\$7,000	\$7,680	\$0	0%
531703	Operating Supplies	\$1,504	\$1,000	\$905	\$1,000	\$1,000	\$0	0%
579100	Unallocated	\$0	\$0	\$0	\$0	\$0	\$0	0%
Subtotal - Operations		\$347,326	\$300,130	\$190,202	\$222,780	\$397,332	\$97,202	¹⁴ 32%

TOTAL FINANCE	\$1,849,690	\$1,952,694	\$1,191,276	\$1,720,850	\$2,059,070	\$106,376	5%
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Personnel - Notable Changes in Expenditures

- ¹ \$34,239 Regular Employees salary increase due COLA and Merit increases and sick leave buy back.
- ² (\$32,910) Health insurance cost decrease based on coverage and plan selection choices by departmental personnel
- ³ (\$3,130) Life decrease based on realignment of existing staff.
- ⁴ \$5,688 Social Security increase based on realignment of existing staff.
- ⁵ \$1,329 Medicare increase based on realignment of existing staff.
- ⁶ \$3,072 Retirement increase based on realignment of existing staff.
- ⁷ \$9,174 Overall Personnel increase

Operations - Notable Changes in Expenditures

- ⁸ (\$1,000) Printing & Binding decrease is due to less printed materials.
- ⁹ (\$1,350) Travel decrease driven by a budget-wide review of staff spending on Travel, five year history of expenditures, and reducing to align more closely to actuals in Finance.
- ¹⁰ \$1,235 Dues & Fees increase is due inclusion of annual fee for the review of ACFR and Budget Document by GFOA.
- ¹¹ (\$3,150) Education and Training decrease driven by a budget-wide review of staff spending on Education and Training, five year history of expenditures, and reducing to align more closely to actuals in Finance.
- ¹² \$100,292 Software Licensing Fee increase is due to inclusion of Payroll and HRIS software.
- ¹³ \$1,675 Hospitality reflects funding for quarterly team building and employee appreciation and recognition events.
- ¹⁴ \$97,202 Overall Operations increase

Finance (1001511)

Items shown in black parallel with the 2026 Budget. In the first column, decreases ↓ / - are shown in **red text**, increases ↑ / + are shown in **blue text**, and move are shown in **green text**.

Professional Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Outside Professional Opinions and Services		\$2,000		1		\$0	\$2,000
521200						\$0	\$2,000

Audit - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Annual External Audit		\$50,000		1		\$0	\$50,000
521201						\$0	\$50,000

Contractual - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Property Tax Billing	Fulton County Tax	\$35,000		1		\$0	\$35,000
Financial Advisor	Raymond James &	\$55,000		1		\$0	\$55,000
Financial Software	ClearGOV	\$35,000		1		\$0	\$35,000
521203						\$0	\$125,000

Technical Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
← move NIGP Code License	NIGP	\$500	(\$500)	1	(1)	(\$500)	\$0
521300						(\$500)	\$0

Advertising - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
TSPLOST Required Annual Notice	Johns Creek Heral	\$250		1		\$0	\$250
Millage Rate	Johns Creek Heral	\$250		3		\$0	\$750
Budget Advertisement	Johns Creek Heral	\$250		2		\$0	\$500
523300						\$0	\$1,500

Printing and Binding - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ cost Laser Checks, 1099 Forms and Envelope: Various		\$2,000	(\$1,000)	1		(\$1,000)	\$1,000
523400						(\$1,000)	\$1,000

Travel	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
<i>Travel expenses associated with staff participation in financial management professional organizations conferences and training.</i>							
Consolidated Travel		\$4,050		1		\$4,050	\$4,050
523500						(\$1,350)	\$4,050

Dues and Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Govn't Finance Officers Association	GFOA	\$300	\$25	2		\$50	\$650
Georgia Govn't Finance Officers Associati	GGFOA	\$150		3		\$0	\$450
Association of Govn't Accountants	AGA	\$135		1		\$0	\$135
+ add GFOA Award Program (ACFR)	GFOA	\$610			1	\$610	\$610
+ add GFOA Award Program (Budget)	GFOA	\$575			1	\$575	\$575
National Institute of Govn't Purchasing	NIGP	\$250		1		\$0	\$250
Georgia Society of CPAs	GSCPA	\$265		1		\$0	\$265
American Institute of CPAs	AICPA	\$250		1		\$0	\$250
Board of Accountancy	BOA	\$100		1		\$0	\$100
523600						\$1,235	\$3,285

Education and Training - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
<i>Education and training for staff participation in financial management, accounting, budgeting, and revenue professional organization conferences and required continuing education and training.</i>							
Consolidated Education and Training		\$10,950		1		\$10,950	\$10,950
523700						(\$3,150)	\$10,950

Software Licensing Fee - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
→ move NIGP Code License	NIGP	-	\$500		1	\$500	\$500
+ add Payroll and HRIS Software	UKG	\$333			300	\$99,792	\$99,792
523852						\$100,292	\$100,292

Hospitality - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
+ add Quarterly Team Building	Various	\$250			4	\$1,000	\$1,000
+ add Year End Close Recognition	Various	\$500			1	\$500	\$500
↑ cost Meetings	Various	\$50	\$25	10	(1)	\$175	\$675
523901						\$1,675	\$2,175

Merchant Service Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Credit Card Processing Fee	Bank	\$18,750		4		\$0	\$75,000
523903						\$0	\$75,000

Finance Charges/Bank Charges - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Credit Card - P- Card Fees	Bank of America	\$200		2		\$0	\$400
Account Charges	TBD	\$2,500		4		\$0	\$10,000
523904						\$0	\$10,400

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Basic Office Supplies - Folders, Pens, Etc	Office Depot, Stap	\$50		60		\$0	\$3,000
531120						\$0	\$3,000

Postage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Letters	USPS	\$1		11,000		\$0	\$7,480
Certified Mail, Overnight, Express Mail	USPS/FedEx	\$8		25		\$0	\$200
531130						\$0	\$7,680

Operating Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Other Operating Supplies	Various	\$250	\$750	4	(3)	\$0	\$1,000
531703						\$0	\$1,000

Total \$97,202 \$397,332

Fire (1003510)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc	(Dec)
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		
511100	Regular Employees	\$7,583,195	\$8,167,260	\$5,435,955	\$7,909,349	\$8,339,162	\$171,902	¹	2%
511153	Gym Membership	\$7,395	\$6,480	\$3,405	\$5,280	\$5,580	(\$900)		-14%
511154	Paramedic Incentive Pay	\$77,500	\$72,500	\$72,500	\$72,500	\$72,500	\$0		0%
511155	Signing Bonus	\$30,000	\$45,000	\$25,000	\$45,000	\$20,000	(\$25,000)	²	-56%
511156	Retention Bonus	\$340,000	\$50,000	\$35,000	\$50,000	\$20,000	(\$30,000)	³	-60%
511200	Temporary/PT Employee	\$20,257	\$20,675	\$0	\$0	\$0	(\$20,675)	⁴	-100%
511300	Overtime	\$1,067,412	\$737,145	\$811,152	\$1,240,585	\$739,420	\$2,275	⁵	0%
511400	Holiday Pay	\$83,206	\$87,794	\$64,155	\$87,794	\$88,120	\$326		0%
512101	Health	\$1,681,306	\$2,421,094	\$1,359,082	\$2,160,570	\$2,588,762	\$167,668	⁶	7%
512102	Long-Term Disability	\$39,998	\$38,732	\$22,818	\$29,489	\$45,513	\$6,781	⁷	18%
512103	Dental	\$85,764	\$81,423	\$49,806	\$74,958	\$86,202	\$4,779	⁸	6%
512104	Life	\$61,847	\$57,230	\$34,993	\$43,507	\$34,607	(\$22,623)	⁹	-40%
512200	Social Security (FICA)	\$537,559	\$478,431	\$370,731	\$536,059	\$575,290	\$96,859	¹⁰	20%
512300	Medicare	\$125,903	\$110,260	\$87,949	\$134,510	\$134,544	\$24,284	¹¹	22%
512400	Retirement	\$1,228,259	\$1,361,530	\$843,906	\$1,290,680	\$1,400,763	\$39,233	¹²	3%
512700	Workers Compensation	\$320,560	\$410,900	\$126,967	\$253,934	\$309,436	(\$101,464)	¹³	-25%
Subtotal - Personnel		\$13,290,162	\$14,146,454	\$9,343,419	\$13,934,215	\$14,459,899	\$313,445	¹⁴	2%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc	(Dec)
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		
521200	Professional Services	\$14,510	\$29,675	\$12,927	\$19,500	\$75,290	\$45,615	¹⁵	154%
521203	Contractual Services	\$126,451	\$382,088	\$254,724	\$384,643	\$355,212	(\$26,876)	¹⁶	-7%
521205	Fire IGA	\$36,603	\$38,718	\$40,478	\$40,478	\$38,718	\$0		0%
521219	False Alarm Contract Fees	\$4,387	\$4,100	\$3,910	\$4,300	\$4,100	\$0		0%
522220	Facility Repair & Maint	\$414	\$0	\$0	\$0	\$0	\$0		0%
523100	Insurance	\$230,369	\$271,972	\$194,977	\$271,972	\$295,267	\$23,295	¹⁷	9%
523300	Advertising	\$0	\$900	\$0	\$0	\$0	(\$900)		-100%
523400	Printing & Binding	\$168	\$2,000	\$1,006	\$1,800	\$2,000	\$0		0%
523500	Travel	\$9,712	\$24,450	\$16,240	\$20,000	\$19,534	(\$4,916)	¹⁸	-20%
523600	Dues & Fees	\$31,036	\$45,188	\$19,862	\$35,500	\$45,263	\$75		0%
523700	Education & Training	\$62,847	\$111,200	\$33,152	\$101,000	\$80,466	(\$30,734)	¹⁹	-28%
523851	Maintenance Contracts	\$145,344	\$119,961	\$97,874	\$110,000	\$125,343	\$5,382	²⁰	4%
523852	Software Licensing Fee	\$73,790	\$76,453	\$64,537	\$74,500	\$76,959	\$506		1%
523901	Hospitality	\$670	\$0	\$6,926	\$7,000	\$28,325	\$28,325	²¹	100%
531110	Other Supplies	\$63,234	\$69,412	\$31,236	\$67,500	\$87,800	\$18,388	²²	26%
531111	Vehicle Supplies	\$208,725	\$219,180	\$221,974	\$230,000	\$239,975	\$20,795	²³	9%
531114	Medical	\$39,089	\$45,800	\$35,785	\$45,000	\$50,946	\$5,146	²⁴	11%
531120	Office Supplies	\$7,718	\$6,825	\$5,338	\$6,800	\$6,825	\$0		0%
531130	Postage	\$6	\$375	\$163	\$300	\$375	\$0		0%
531210	Water/Sewage	\$7,796	\$9,480	\$6,296	\$8,100	\$9,480	\$0		0%
531220	Natural Gas	\$17,816	\$16,435	\$11,771	\$16,400	\$18,060	\$1,625	²⁵	10%
531230	Electricity	\$53,688	\$65,232	\$29,794	\$55,000	\$65,232	\$0		0%
531270	Gasoline/Diesel - Fuel	\$92,296	\$106,885	\$54,768	\$94,500	\$106,885	\$0		0%
531600	Small Equipment	\$87,539	\$11,700	\$2,531	\$11,000	\$11,200	(\$500)		-4%
531700	Other	\$7,878	\$20,138	\$6,999	\$20,138	\$0	(\$20,138)	²⁶	-100%
531703	Operating Supplies	\$14,161	\$21,480	\$9,031	\$19,500	\$22,300	\$820		4%
531710	Uniforms	\$63,861	\$81,279	\$50,283	\$81,279	\$90,729	\$9,450	²⁷	12%

531711 Officer Supplies	\$3,812	\$12,465	\$4,623	\$10,000	\$11,085	(\$1,380)	²⁸	-11%
Subtotal - Operations	\$1,404,010	\$1,793,391	\$1,217,204	\$1,736,210	\$1,867,369	\$73,978	²⁹	4%
TOTAL FIRE	\$14,694,172	\$15,939,845	\$10,560,623	\$15,670,425	\$16,327,268	\$387,423		2%

Personnel - Notable Changes in Expenditures

- ¹ \$171,902 Regular Employees salary increase due to COLA and Merit increases and sick leave buy back.
- ² (\$25,000) Signing Bonus decrease based on the number of new firefighters who will receive a one-time sign-on bonus.
- ³ (\$30,000) Retention Bonus decrease reflects the number of eligible Firefighters who will complete their 5,10,15 yrs. of service
- ⁴ (\$20,675) Temporary / PT Employee decrease due to completion of project that involved use of temporary / part-time staff.
- ⁵ \$2,275 Overtime increase based on anticipated funding level needed for FY2025.
- ⁶ \$167,668 Health insurance cost increase based on coverage and plan selection choices by departmental personnel.
- ⁷ \$6,781 LTD decrease based on realignment of existing staff.
- ⁸ \$4,779 Dental insurance decrease based on coverage and plan selection choices by departmental personnel.
- ⁹ (\$22,623) Life decrease based on realignment of existing staff.
- ¹⁰ \$96,859 Social Security increase based on realignment of existing staff.
- ¹¹ \$24,284 Medicare increase based on realignment of existing staff.
- ¹² \$39,233 Retirement increase based on realignment of existing staff.
- ¹³ (\$101,464) Workers Compensation decrease based on quotation from carrier.
- ¹⁴ \$313,445 overall personnel increase.

Operations - Notable Changes in Expenditures

- ¹⁵ \$45,615 Professional Services increase due to moving the costs for the Medical Director into Professional Services from Contracted for better cost accounting as well as an increase in pre-employment services costs.
- ¹⁶ (\$26,876) Contractual Services decrease due to moving the Medical Director costs from Contractual to Professional Services.
- ¹⁷ \$23,295 Insurance increase based estimated rate increase for the portion of insurance policies (general and professional liability, vehicle, property) applicable to fire as well as the state-mandated cancer insurance.
- ¹⁸ (\$4,916) Travel decrease driven by a budget-wide review of staff spending on Travel, five year history of expenditures, and reducing to align more closely to actuals in Fire.
- ¹⁹ (\$30,734) Education and Training decrease driven by a budget-wide review of staff spending on Education and Training, five year history of expenditures, and reducing to align more closely to actuals in Fire.
- ²⁰ \$5,382 Maintenance Contracts increase due to cost increases and higher frequency of needed repairs and maintenance.
- ²¹ \$28,325 Hospitality increase due to moving in hospitality items (including Public Safety Academy, Community Safety Day, Fire Safety educational materials, Firefighter of the Quarter recognition, etc.) from other categories for truer cost accounting.
- ²² \$18,388 Other Supplies increase due to increased need for portable radio components (straps, microphones, etc.) as well as hydrant maintenance supplies, batteries, and increased cost for maintenance materials.
- ²³ \$20,795 Vehicle Supplies increase due to increased vehicle repair and parts costs.
- ²⁴ \$5,146 Medical increase due to cost increases of frequently used medical supplies and increase in severity of emergencies requiring additional supply use.
- ²⁵ \$1,625 Natural Gas increase due to rate increases and in anticipation of heating the larger Fire Station #63.
- ²⁶ (\$20,138) Other decrease due to moving items into the "Hospitality" line for better cost accounting.
- ²⁷ \$9,450 Uniforms increase due cost increase and turnover (including retirements) necessitating more uniforms to be issued.
- ²⁸ (\$1,380) Officer Supplies decrease due to moving fire and arson debris analysis being moved to Contractual.
- ²⁹ \$73,978 overall operations increase

Fire (1003510)

Items shown in black parallel with the 2026 Budget. In the first column, decreases ↓ / - are shown in red text, increases ↑ / + are shown in blue text, and moves are shown in green text.

Professional Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Recruitment Administrative Costs	Various	\$125		5		\$0	\$625
↑ cost Pre-Employment Background Check	Various	\$100	\$275	5		\$1,375	\$1,875
↑ cost Pre-Employment Medical Exam	Concentra	\$380	\$570	5		\$2,850	\$4,750
↑ cost Psychological Review	Stone and Associ	\$350	\$30	5		\$150	\$1,900
→ move Medical Director	Dr. Dukes		\$3,437		12	\$41,240	\$41,240
Promotional Testing	TBD	\$830		30		\$0	\$24,900
521200						\$45,615	\$75,290

Contractual - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
← move Medical Director	Dr. Dukes	\$3,437	(\$3,437)	12	(12)	(\$41,240)	\$0
→ move Fire and Arson Debris Analysis	Various		\$500		3	\$1,500	\$1,500
Emergency Medical Services (Subsidy)	AMR	\$28,404	\$1,072	12		\$12,864	\$353,712
521203						(\$26,876)	\$355,212

Fire IGA - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Portable Radio Fees	Fulton County	\$442		79		\$0	\$34,918
Fire Consoles (at ChatComm) Radio Fees	Fulton County	\$1,900		2		\$0	\$3,800
521205						\$0	\$38,718

False Alarm Contract Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Fees for False Alarm Monitoring Contract	Central Square	\$4,100		1		\$0	\$4,100
521219						\$0	\$4,100

Insurance - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Liability / Professional / Vehicle / Property Travelers		\$252,494	\$27,245	1		\$27,245	\$279,739
↓ cost Cancer Insurance		\$19,478	(\$3,950)	1		(\$3,950)	\$15,528
523100						\$23,295	\$295,267

Advertising - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
- delete Advertising (RFP's), etc.	Various	\$100		3	(3)	(\$300)	\$0
- delete Advertising for Recruitment to Open Posit	Various	\$100		6	(6)	(\$600)	\$0
523300						(\$900)	\$0

Printing and Binding - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Printing of Annual Report, large-format maps, and forms		\$2,000		1		\$0	\$2,000
523400						\$0	\$2,000

Travel	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Travel expenses associated with staff participation in fire services professional organization conferences and required certification and specialized training activities.							
Consolidated Travel			\$19,534	1		\$19,534	\$19,534
523500						(\$4,916)	\$19,534

Dues and Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost National Fire Protection Association	NFPA	\$200	\$25	1		\$25	\$225
↑ cost International Code Council	ICC	\$300	\$15	1		\$15	\$315
International Association of Fire Chiefs	IAFC	\$280		7		\$0	\$1,960
Georgia Association of Fire Chiefs (chief c GAFC		\$80		7		\$0	\$560
Georgia Association of Fire Chiefs (fire chief)		\$100		1		\$0	\$100
Metro Atlanta Fire Chiefs Association	MAFCA	\$200		1		\$0	\$200
International Association of Arson Investic IAAI		\$125		5		\$0	\$625
Georgia Fire Investigators Association	GFIA	\$25		5		\$0	\$125
Georgia Fire Inspectors Association	GFIA	\$25		4		\$0	\$100
International Society of Fire Service Instru ISFSI		\$125		1		\$0	\$125
Georgia EMS Instructor Association	GEMSA	\$60		8		\$0	\$480
National Fire Protection Administration Sta NFPA		\$1,750		1		\$0	\$1,750
National Registry - Paramedics	NREMT	\$32		21		\$0	\$672
National Registry - EMT's	NREMT	\$26		17		\$0	\$442
Paramedic Certification	State of Georgia	\$75		26		\$0	\$1,950
Emergency Medical Technician Certificati State of Georgia		\$75		34		\$0	\$2,550
EMT - Advanced Certification	State of Georgia	\$75		7		\$0	\$525
Other Dues and Fees - Pro Board Cert.	Various	\$25		90		\$0	\$2,250
Fire Dept. Incident Safety Officer Associat FDSOA		\$385		1		\$0	\$385
Child Car Safety Seat Certification (Recer Safe Kids WW		\$30		14		\$0	\$420
CPR Recertification (Cards)	AHA	\$26		78		\$0	\$2,028
ACLS Recertification	AHA	\$26		16		\$0	\$416
↑ quantity FAA Registration Fees	FAA	\$5		5	7	\$35	\$60
Georgia Firefighters Pension	FAA	\$2,250		12		\$0	\$27,000
523600						\$75	\$45,263

Education and Training - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
<i>Education and training for staff participation in in fire and emergency medical services professional organization conferences and required certification, continuing education, and training activities.</i>							
Consolidated Education and Training			\$80,466	1		\$80,466	\$80,466
523700						(\$30,734)	\$80,466

Maintenance Contracts - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Lawn Chemical Treatment (weeds, fertilizer, etc.)		\$360		12		\$0	\$4,320
↑ cost Dumpster Service	Advanced Dispos	\$809	\$51	12		\$612	\$10,320
↑ cost Pest Control/Exterminators/Rodent Contr Arrow		\$572	\$10	12		\$120	\$6,984
Medical Oxygen Service	Airgas	\$125		7		\$0	\$875
↑ cost Turn-Out Gear and PPE Repairs and Mai Various		\$1,650	\$300	8		\$2,400	\$15,600
↑ quantity Uniform Cleaning and Repairs	Various	\$130	\$20	30	5	\$1,350	\$5,250
Fire Extinguisher Maintenance on Fire Tr Various		\$130		30		\$0	\$3,900
Stove Hood Extinguishing Testing and Re TBD		\$655		4		\$0	\$2,620
Radio Tuning, Programming, Repairs	Atlanta Communic	\$152		78		\$0	\$11,856
Self Contained Breathing Apparatus Fit T MES		\$31		86		\$0	\$2,666
SCBA Testing and Repairs	MES	\$10,450		1		\$0	\$10,450
Document Shredding	Allshred	\$42		11		\$0	\$462
Lucas Device Maintenance Contract	Physio Control	\$6,000		1		\$0	\$6,000
Life Pak Annual Maintenance	Physio Control	\$1,555		8		\$0	\$12,440
Oil Separator Service	TBD	\$1,250		4		\$0	\$5,000

	HVAC Maintenance Contract	HVH	\$4,900		1	\$0	\$4,900
↑ cost	Generator Maintenance	TBD	\$1,525	\$75	4	\$300	\$6,400
	Backflow testing for station 64	Georgia Backflow	\$275		4	\$0	\$1,100
↑ cost	Fuel Tank Cleaning	Crompco LLC	\$3,400	\$150	4	\$600	\$14,200
523851						\$5,382	\$125,343

Software Licensing Fee - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost	Online Training Platform	Vector Solutions	\$23,684	\$976	1	\$976	\$24,660
	Online Survey Tools	Survey Monkey	\$485		1	\$0	\$485
	Online IFSTA Membership Textbooks	IFSTA	\$31		89	\$0	\$2,759
	EKOS System Fuel Management	EKOS	\$325		12	\$0	\$3,900
	Site Access Control for Fuel Management		\$200		12	\$0	\$2,400
	Knox and Click2Enter Service	Knox	\$2,000		1	\$0	\$2,000
	Knox Cloud Service	Knox	\$721		1	\$0	\$721
	IamResponding	Iamresponding	\$1,600		1	\$0	\$1,600
↑ cost	Handtevi	Handtevi	\$4,190	\$210	1	\$210	\$4,400
	Drafting Software	Smartdraw	\$357		2	\$0	\$714
↓ cost	Inspections and Pre-Plan Software (Arch	APX	\$5,800	(\$4,800)	1	(\$4,800)	\$1,000
↑ cost	Records Management System	ESO	\$27,100	\$850	1	\$850	\$27,950
+ add	Annual subscription for N70 ratios	Motorola	\$0	\$3,000	0	1	\$3,000
↑ cost	Annual Fee for Air Data use and Streamin	Air Data	\$1,100	\$270	1	\$270	\$1,370
523852						\$506	\$76,959

Hospitality - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
→ move	Food for Emergency Incidents		\$100		20	\$2,000	\$2,000
→ move	Public Safety Academy - Fire Portion Uniforms and Supplies		\$250		20	\$5,000	\$5,000
→ move	Community Safety Day	Various	\$625		1	\$625	\$625
→ move	Fire and Safety Education Materials	Various	\$9,300		1	\$9,300	\$9,300
→ move	CPR Classes (Materials)	AHA	\$6		200	\$1,200	\$1,200
→ move	CPR Supplies (books, face shields, etc.)	Chenning Bete	\$1,000		1	\$1,000	\$1,000
→ move	Stop the Bleed training supplies	TBD	\$1,000	2	(1)	\$1,000	\$1,000
→ move	Firefighter of the Quarter	Various	\$800		4	\$3,200	\$3,200
+ add	Various Sponsored meetings and Events		\$5,000		1	\$5,000	\$5,000
523901						\$28,325	\$28,325

Other Supplies - Items Described		Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
← move	Food for Emergency Incidents	Various	\$100	(\$100)	20	(20)	(\$2,000)	\$0
↑ cost	Batteries (Flashlights, SCBA, Portable Ra	Batteries Plus	\$140	\$75	34		\$2,550	\$7,310
	Click to Enter Devices	Click to Enter	\$1,100		5		\$0	\$5,500
	Knox Key Secure Devices for Fire Appara	Knox	\$1,200		6		\$0	\$7,200
	Filtration Masks and Canisters (FMO)	TBD	\$170		3		\$0	\$510
	CO monitor for Investigators	ASA Safety Suppl	\$108		3		\$0	\$324
↑ quantity	Portable Radio Supplies (straps, microphones, etc.)		\$500	\$100	16	14	\$10,005	\$18,030
	Bank Charger for Stations and assigned r	Motorola	\$1,315	\$485	4	(1)	\$140	\$5,400
↑ cost	Kitchenware (pots, pans, plates, cutlery)	TBD	\$305	\$30	6		\$180	\$2,010
	Bottled Water and Sports Drinks	Various	\$4		2,500		\$0	\$10,000
	Lawn Maintenance Equipment - replacements		\$1,516		3		\$0	\$4,548
→ move i	NFPA 921 Hard Copy Book	NFPA		\$123		1	\$123	\$123
→ move i	I-Pens for Fire Inspectors	Apple		\$130		3	\$390	\$390

	Coolers for Training and Stations	Coleman	\$125		8		\$0	\$1,000
↑ quantity	Hydrant Maintenance Supplies	Various	\$5,000		1	1	\$5,000	\$10,000
	Fire Investigation Supplies / Tools	Various	\$250		1		\$0	\$250
↑ cost	Pine Straw / Mulch	TBD	\$3,100	\$500	4		\$2,000	\$14,400
	Fuel Access Keys	GASBOY	\$105		1		\$0	\$105
	Miscellaneous Consumable Hardware	TBD	\$350		2		\$0	\$700
531110							\$18,388	\$87,800

Vehicle Supplies - Items Described		Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost	Fire Admin. Vehicles - Preventative Maint	Various	\$135	\$225	27		\$6,075	\$9,720
↑ cost	Fire Admin. Vehicles - Minor Vehicle Serv	Various	\$330	\$115	8		\$920	\$3,560
	Fire Admin. Vehicles - Major Vehicle Serv	Various	\$595		4		\$0	\$2,380
↑ cost	Apparatus Scheduled Maintenance	Various	\$850	\$225	22		\$4,950	\$23,650
	Utility Vehicle Scheduled Maintenance & I	Various	\$800		1		\$0	\$800
↑ cost	Rescue Boat Scheduled Maintenance & M	Various	\$1,375	\$225	2		\$450	\$3,200
	Tire Replacement	Southern Tire Mar	\$1,200		34		\$0	\$40,800
↑ cost	Apparatus - Minor Repairs	Various	\$2,750	\$225	25		\$5,625	\$74,375
	Apparatus - Major Repairs	Various	\$6,225		8		\$0	\$49,800
	NFPA Required Ladder/Aerial Testing	Brackett Fire	\$2,005		3		\$0	\$6,015
	Pump Maintenance	Ten-8	\$515		8		\$0	\$4,120
	Vehicle Cleaning and Detailing	Club Corners Car	\$250		8		\$0	\$2,000
↑ cost	Hydraulic Tool Maintenance	Georgia Fire and I	\$700	\$50	5		\$250	\$3,750
↑ cost	Small Motorized Equipment Maintenance	Various	\$160	\$50	30		\$1,500	\$6,300
	In-House Vehicle Maintenance and Clean	Various	\$290		12		\$0	\$3,480
↑ cost	Pump Testing	Ten-8	\$400	\$25	8		\$200	\$3,400
↑ cost	CO Calibration for new Air & Light vehicle	Ten-8	\$75	\$150	4	1	\$825	\$1,125
	Trailer Service and Tires	TBD	\$1,500		1		\$0	\$1,500
							\$20,795	\$239,975

Medical - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Medical Supplies	Various	\$3,150	\$221	12		\$2,646	\$40,446
↑ cost SWAT Medic Specialized Supplies	Various	\$200	\$300	5	1	\$2,000	\$3,000
↑ cost Pharmaceutical	Lillys	\$7,000	\$500	1		\$500	\$7,500
531114						\$5,146	\$50,946

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Inspections Forms	TBD	\$1		500		\$0	\$500
Shipping Fees	USPS, FedEx, UP	\$50		20		\$0	\$1,000
Stationary	TBD	\$75		8		\$0	\$600
Basic Office Supplies - Folders, Pens, Etc	Office Depot, Staç	\$235		15		\$0	\$3,525
Printer Ink Cartridges	Office Depot, Staç	\$50		24		\$0	\$1,200
531120						\$0	\$6,825

Postage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Letters and Mailings	USPS	\$2		250		\$0	\$375
531130						\$0	\$375

Water/Sewage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Station 61	Fulton County	\$260		12		\$0	\$3,120

Station 62	Fulton County	\$95		12	\$0	\$1,140
Station 63	Fulton County	\$215		12	\$0	\$2,580
Station 64	Fulton County	\$220		12	\$0	\$2,640
531210					\$0	\$9,480

Natural Gas - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Station 61	SCANA	\$430	\$45	12		\$540	\$5,700
↑ cost Station 62	SCANA	\$330	\$45	12		\$540	\$4,500
↑ cost Station 63	SCANA	\$235	\$45	12		\$540	\$3,360
↑ cost Station 64	SCANA	\$330	\$45	12		\$540	\$4,500
- delete LP Tank @ Station 62 (Emergency Generator)		\$535	(\$535)	1		(\$535)	\$0
531220						\$1,625	\$18,060

Electricity - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Station 61	Georgia Power	\$1,623		12		\$0	\$19,476
Station 62	Sawnee EMC	\$1,325		12		\$0	\$15,900
Station 63	Sawnee EMC	\$1,163		12		\$0	\$13,956
Station 64	Georgia Power	\$1,325		12		\$0	\$15,900
531230						\$0	\$65,232

Gasoline/Diesel - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Gasoline	JRP	\$4		4,500		\$0	\$18,000
Diesel	JRP	\$5		16,450		\$0	\$82,250
Mixed Fuel, Boat Oil, Ethanol Free Fuel	Various	\$335		13		\$0	\$4,355
Diesel Exhaust Fluid	Various	\$190		12		\$0	\$2,280
531270						\$0	\$106,885

Small Equipment	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Small quantity of exercise equipment at each station		\$2,000		4		\$0	\$8,000
DJI Mini Pro 4 Drone	DJI	\$1,600		2		\$0	\$3,200
- delete Williams Key	Various	\$50		10	(10)	(\$500)	\$0
531600						(\$500)	\$11,200

Other - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
← move Citizens Fire Academy Uniforms and Supl	Various	\$250		22	(22)	(\$5,500)	\$0
← move Community Safety Day	Various	\$625		1	(1)	(\$625)	\$0
← move Fire and Safety Education Materials	Various	\$9,300		1	(1)	(\$9,300)	\$0
← move NFPA 921 Hard Copy Book	NFPA	\$123		1	(1)	(\$123)	\$0
← move CPR Classes (Materials)	AHA	\$6		200	(200)	(\$1,200)	\$0
← move CPR Supplies (books, face shields, etc.)	Chenning Bete	\$1,000		1	(1)	(\$1,000)	\$0
← move Stop the Bleed training supplies	TBD	\$2,000		1	(1)	(\$2,000)	\$0
← move I-Pens for Fire Inspectors	Apple	\$130		3	(3)	(\$390)	\$0
531700						(\$20,138)	\$0

Operating Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Station 61	Grainger / Various	\$580	\$20	12		\$240	\$7,200
↑ cost Station 62	Grainger / Various	\$350	\$15	12		\$180	\$4,380
↑ cost Station 63	Grainger / Various	\$435	\$15	12		\$180	\$5,400
↑ cost Station 64	Grainger / Various	\$350	\$15	12		\$180	\$4,380

↑ cost	HQ - Bunker Gear Soap	Grainger / Various	\$225	\$10	4	\$40	\$940
531703						\$820	\$22,300

Uniforms - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Utility Uniforms - Full Time Personnel	TBD	\$789	\$75	88		\$6,600	\$76,032
↑ cost Utility Uniforms - Recruits/Lateral New Hir	TBD	\$796	\$175	7		\$1,225	\$6,797
SWAT Medic Tactical Uniforms	TBD	\$350		4		\$0	\$1,400
↑ quantity Replacements for Rips, Tears, Etc.	TBD	\$325		15	5	\$1,625	\$6,500
531710						\$9,450	\$90,729

Officer Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
← move Firefighter of the Quarter	Various	\$800		4	(4)	(\$3,200)	\$0
HAZMAT Supplies	Various	\$500		4		\$0	\$2,000
↑ cost Technical Rescue Equipment Replaceme	Various	\$1,000	\$650	1		\$650	\$1,650
← move Fire and Arson Debris Analysis	Various	\$500		3	(3)	(\$1,500)	\$0
↑ cost Safety Glasses, Work Gloves. Etc.	TBD	\$45	\$30	89		\$2,670	\$6,675
MSA Filters (TEMS Gas Masks)	Various	\$76		10		\$0	\$760
531711						(\$1,380)	\$11,085

Total \$73,978 1,867,369

Human Resources (1001540)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
511100	Regular Employees	\$504,534	\$529,880	\$294,081	\$434,511	\$495,806	(\$34,074)	¹ -6%
511151	Car Allowance	\$4,800	\$4,800	\$1,600	\$2,743	\$4,800	\$0	0%
511153	Gym Membership	\$1,230	\$720	\$480	\$705	\$540	(\$180)	-25%
511200	Temporary/PT Employee	\$31,288	\$30,240	\$10,009	\$15,308	\$30,000	(\$240)	-1%
511300	Overtime	\$668	\$0	\$221	\$338	\$0	\$0	100%
512101	Health	\$55,669	\$73,339	\$33,380	\$52,097	\$59,912	(\$13,427)	² -18%
512102	Long-Term Disability	\$2,766	\$2,698	\$1,168	\$1,571	\$2,697	(\$1)	0%
512103	Dental	\$3,716	\$3,281	\$1,593	\$2,377	\$2,733	(\$548)	-17%
512104	Life	\$4,238	\$3,953	\$1,852	\$2,532	\$2,050	(\$1,903)	³ -48%
512200	Social Security (FICA)	\$32,088	\$31,842	\$18,474	\$27,087	\$32,600	\$758	2%
512300	Medicare	\$7,504	\$7,449	\$4,321	\$6,609	\$7,624	\$175	2%
512400	Retirement	\$84,639	\$90,635	\$45,361	\$69,376	\$82,992	(\$7,643)	⁴ -8%
512600	Unemployment Insurance	\$9,439	\$0	\$0	\$0	\$0	\$0	0%
512700	Workers Compensation	\$1,037	\$1,332	\$409	\$818	\$935	(\$397)	-30%
Subtotal - Personnel		\$743,616	\$780,169	\$412,949	\$616,071	\$722,689	(\$57,480)	⁵ -7%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
521200	Professional Services	\$18,670	\$19,250	\$4,959	\$14,802	\$19,250	\$0	0%
521203	Contractual Services	\$26,972	\$2,580	\$2,094	\$2,580	\$26,050	\$23,470	⁶ 910%
521207	Other Professional Services	\$64,085	\$78,250	\$28,521	\$78,250	\$0	(\$78,250)	⁷ -100%
522500	Tuition Reimbursements	\$0	\$50,010	\$12,186	\$40,000	\$50,000	(\$10)	0%
523100	Insurance	\$343,890	\$383,130	\$320,134	\$383,130	\$495,393	\$112,263	⁸ 29%
523300	Advertising	\$30,123	\$23,100	\$700	\$23,100	\$22,500	(\$600)	-3%
523500	Travel	\$7,185	\$12,000	\$2,123	\$12,000	\$2,696	(\$9,304)	⁹ -78%
523600	Dues & Fees	\$7,865	\$5,687	\$1,997	\$5,687	\$5,897	\$210	4%
523700	Education & Training	\$47,344	\$71,080	\$31,209	\$56,080	\$16,304	(\$54,776)	¹⁰ -77%
523852	Software Licensing Fee	\$1,328	\$12,160	\$5,494	\$12,160	\$46,895	\$34,735	¹¹ 286%
523901	Hospitality	\$3,261	\$7,475	\$1,507	\$5,317	\$78,725	\$71,250	¹² 953%
531120	Office Supplies	\$1,094	\$3,110	\$1,137	\$2,566	\$4,900	\$1,790	¹³ 58%
531130	Postage	\$160	\$750	\$77	\$300	\$750	\$0	0%
531703	Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0%
531710	Uniforms	\$14,084	\$30,000	\$13,698	\$30,000	\$40,000	\$10,000	¹⁴ 33%
542300	Furniture Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	0%
Subtotal - Operations		\$566,060	\$698,582	\$425,836	\$665,972	\$809,360	\$110,778	¹⁵ 16%

TOTAL HUMAN RESOURCES	\$1,309,676	\$1,478,751	\$838,785	\$1,282,043	\$1,532,049	\$53,298	4%
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Personnel - Notable Changes in Expenditures

¹ (\$34,074) Regular Employees salary decrease due to personnel changes at different salary levels and sick leave buy back.

² (\$13,427) Health insurance decrease due to plan and coverage selections by department personnel.

³ (\$1,903) Life decrease based on realignment of existing staff.

⁴ (\$7,643) Retirement decrease based on realignment of existing staff.

⁵ (\$57,480) overall personnel decrease

Operations - Notable Changes in Expenditures

- ⁶ \$23,470 Contractual increase is due to moving in of pre-employment assessment tools and screening from professional services for improved cost accounting and increases in quantity of recruiting events (and pre-employment screening).
- ⁷ (\$78,250) Other Professional Services decrease is due to moving pre-employment assessment tools and screening to contractual and moving employee engagement, appreciation, and recognitions to hospitality for improved cost accounting.
- ⁸ \$112,263 Insurance increase is due to cost of deductible invoices for general liability legal claims and preliminary, estimated rate increase for the five citywide package policies (general and professional liability, vehicle, property, cyber, and umbrella insurance). For General Liability the assumption was a 17% increase; for vehicle the assumption was a 15% increase; for Property the assumption was a 5% increase; and for Umbrella the assumption was 6% increase.
- ⁹ (\$9,304) Travel decrease driven by a budget-wide review of staff spending on Travel, five year history of expenditures, and reducing to align more closely to actuals in Human Resources.
- ¹⁰ (\$54,776) Education and Training decrease driven moving out the licensing fee for the online educational training program (\$31,625 used across all departments) and then reduced following a budget-wide review of staff spending on Education and Training, five year history of expenditures, and reducing to align more closely to actuals in Human Resources.
- ¹¹ \$34,735 Software Licensing Fee increase is due to moving the licensing fee for the online educational training program (\$31,625 used across all departments) out of Education and Training and into this account and by the online recruiting software and addition of online grammar software use.
- ¹² \$71,250 Hospitality increase is due to moving in the employee engagement, appreciation, and recognitions into hospitality from other professional services for better cost accounting.
- ¹³ \$1,790 Office Supplies increase is due to moving in the offices supplies, name tags, and other start-up office supply costs out of Facilities and into Human Resources to align with the on-boarding process and better cost accounting.
- ¹⁴ \$10,000 Uniforms increase is due to increase in staff headcount included in logo-apparel order and cost increases.
- ¹⁵ \$110,778 overall operations increase

Human Resources (1001540)

Items shown in black parallel with the 2026 Budget. In the first column, decreases ↓ / - are shown in red text and increases ↑ / + are shown in blue text, moves shown in green text.

Professional Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Employment Law Queries	FMG/Others	\$325		50		\$0	\$16,250
Third-Party HR Consulting	TBD	\$300		10		\$0	\$3,000
521200						\$0	\$19,250

Contractual - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ quantity Pre-Employment Assessment Tools	PAN	\$3		260	90	\$270	\$1,050
Posters and Notices (1 set per location per update)		\$200		9		\$0	\$1,800
→ move Employee Assistance Program	ESI Employee Assistance Progr	\$25		260	50	\$7,750	\$7,750
→ move Drug Screenings - New Employees	ProScreening	\$75			50	\$3,750	\$3,750
→ move Background Screenings - Employees and PSI/Others		\$150			50	\$7,500	\$7,500
+ add Health FSA & COBRA Monthly Fees	Medcom	\$350			12	\$4,200	\$4,200
521203						\$23,470	\$26,050

Other Professional - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
← move Employee Assistance Program	ESI Employee Ass	\$25		260	(260)	(\$6,500)	\$0
← move Employee Lunch n Learns (non-Wellness	Various	\$25		250	(250)	(\$6,250)	\$0
← move Employee Appreciation Events	Various	\$50		350	(350)	(\$17,500)	\$0
← move Employee Engagement Events	Various	\$50		300	(300)	(\$15,000)	\$0
← move Drug Screenings - New Employees	ProScreening	\$75		50	(50)	(\$3,750)	\$0
← move Background Screenings - Employees and PSI/Others		\$150		50	(50)	(\$7,500)	\$0
← move Employee Recognition Event Awards	Various	\$87		250	(250)	(\$21,750)	\$0
521207						(\$78,250)	\$0

Tuition Reimbursements - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ cost Tuition Reimbursements	Various	\$50,010	(\$10)	1		(\$10)	\$50,000
522500						(\$10)	\$50,000

Insurance Premium - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
+ add Deductible Invoices for G/L Legal Claims	Travelers	\$19,000			1	\$19,000	\$19,000
↑ cost APEX General-Prof Liab/Vehicle/Property Apex		\$383,130	\$93,263	1		\$93,263	\$476,393
523100						\$112,263	\$495,393

Advertising - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
- delete Recruiting Text Line Service	Various	\$50	(\$50)	12		(\$600)	\$0
Department Head Recruiting Costs	Various	\$15,000		1		\$0	\$15,000
Advertising & Innovative Recruiting Methc	Various	\$500		15		\$0	\$7,500
523300						(\$600)	\$22,500

Travel - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Travel associated with staff participation in professional human resources and risk management conferences and for miscellaneous recruitment travel.							
Consolidated Travel		\$2,696		1		\$2,696	\$2,696
523500						(\$9,304)	\$2,696

Dues and Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Society for Human Resource Managemer	SHRM	\$264	\$35	4		\$140	\$1,196
↑ cost Public Service Human Resources Associ	PSHRA	\$780	\$10	1		\$10	\$790
+ add Public Service Human Resources Associ	PSHRA- Atlanta	\$0	\$25	0	4	\$100	\$100
Georgia Local Government Personnel As	GLGPA	\$65		4		\$0	\$260
Local Events (Chamber/other)	Various	\$100		8		\$0	\$800
- delete Plan Sponsor Council of America	PSCA	\$100	(\$100)	1		(\$100)	\$0
Costco Membership	Costco	\$60		1		\$0	\$60
Local Membership for SHRM-Atlanta	SHRM-Atlanta	\$149		4		\$0	\$596
↑ cost PRIMA (Public Risk Management Associ	PRIMA	\$415	\$10	1		\$10	\$425
↑ quantity Georgia PRIMA	GA PRIMA	\$50		1	1	\$50	\$100
RIMS (Risk Management Society)	RIMS	\$370		1		\$0	\$370
Professional Recertification Fees	Various	\$300		4		\$0	\$1,200
523600						\$210	\$5,897

Education and Training - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
<i>Education and training for staff participation in human resources and risk management professional development training, conferences and continuing education.</i>							
Consolidated Education and Training			\$16,304	1		\$16,304	\$16,304
← move Web Based Employee Training	LinkedIn Learning	\$31,625		1	(1)	(\$31,625)	\$0
523700						(\$54,776)	\$16,304

Software Licensing Fee - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
- delete SHRM Handbook	SHRM	\$500	(\$500)	1		(\$500)	\$0
↑ quantity Online Grammar Software	Grammarly	\$180		4	1	\$180	\$900
Survey Software	SurveyMonkey	\$400		4		\$0	\$1,600
↑ cost Online Recruiting Software	Applicant Pro	\$610	\$223	12		\$2,680	\$10,000
Webpage Creative Software	Canva/Adobe	\$270		1		\$0	\$270
Online Video Interviewing	Wedge	\$1,750	\$750	1		\$750	\$2,500
→ move Web Based Employee Training	LinkedIn Learning		\$31,625		1	\$31,625	\$31,625
523852						\$34,735	\$46,895

Hospitality - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
→ move Employee Appreciation Events	Various		\$50	350	85	\$21,750	\$21,750
Employee Celebrations	Various	\$300		12		\$0	\$3,600
→ move Employee Engagement Events	Various		\$50	300	35	\$16,750	\$16,750
→ move Employee Lunch n Learns (non-Wellness	Various		\$25		250	\$6,250	\$6,250
→ move Employee Recognition Event Awards	Various		\$87		250	\$21,750	\$21,750
Employee Relations (flowers for funerals, meals for sick/injur		\$150		10		\$0	\$1,500
→ move Internal - Johns Creek Academy Program	Various		\$250		12	\$3,000	\$3,000
Meals/Coffee with Candidates for Positior	Various	\$50		10		\$0	\$500
New Hire Gifts for employees - branded city merchandise		\$30		50		\$0	\$1,500
Refreshments for Training Events	Various	\$25		15		\$0	\$375
→ move Cards for Employee Occasions	Various		\$5		350	\$1,750	\$1,750
523901						\$71,250	\$78,725

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Business Cards		\$50		5		\$0	\$250
Office Supplies Unique to HR - Folders, L Office Depot, Stap		\$125		12		\$0	\$1,500
← move Cards for Employee Occasions	Various	\$170		8	(8)	(\$1,360)	\$0
→ move New Employee Supplies - Start up Suppli	Office Depot, Staples, etc.		\$100		15	\$1,500	\$1,500
→ move New Employee Supplies - Nametags	Various		\$50		15	\$750	\$750

→ move	New Employee Supplies - Business Card: Various	\$60	15	\$900	\$900
531120				\$1,790	\$4,900

Postage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Letters/Compliance Notices	USPS/UPS	\$1		750		\$0	\$750
531130						\$0	\$750

Uniforms - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost City Apparel (for citywide employees)	The Corporate Sh	\$30,000	\$10,000	1		\$10,000	\$40,000
531710						\$10,000	\$40,000

Total \$110,778 \$809,360

IT/GIS (1001535)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)		% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		(Dec)
511100	Regular Employees	\$740,035	\$829,459	\$588,157	\$860,825	\$972,212	\$142,753	¹	17%
511151	Car Allowance	\$4,800	\$4,800	\$2,800	\$4,800	\$4,800	\$0		0%
511153	Gym Membership	\$465	\$360	\$315	\$540	\$540	\$180		50%
511200	Temporary/PT Employee	\$44,358	\$64,409	\$32,556	\$49,792	\$65,000	\$591		1%
512101	Health	\$100,546	\$157,804	\$67,775	\$103,573	\$171,163	\$13,359	²	8%
512102	Long-Term Disability	\$3,779	\$3,591	\$2,242	\$2,898	\$5,248	\$1,657		46%
512103	Dental	\$4,870	\$5,215	\$2,401	\$3,471	\$3,920	(\$1,295)	³	-25%
512104	Life	\$5,938	\$5,307	\$3,417	\$4,524	\$3,990	(\$1,317)		-25%
512200	Social Security (FICA)	\$45,784	\$59,035	\$33,591	\$48,413	\$64,679	\$5,644	⁴	10%
512300	Medicare	\$10,978	\$13,811	\$8,698	\$13,303	\$15,127	\$1,316	⁵	10%
512400	Retirement	\$119,694	\$137,598	\$86,056	\$131,615	\$162,597	\$24,999	⁶	18%
512700	Workers Compensation	\$1,274	\$1,899	\$667	\$1,334	\$1,302	(\$597)		-31%
Subtotal - Personnel		\$1,082,522	\$1,283,288	\$828,675	\$1,225,088	\$1,470,578	\$187,290	⁷	15%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)		% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		(Dec)
521200	Professional Services	\$354,489	\$474,840	\$288,575	\$450,000	\$491,440	\$16,600	⁸	3%
523500	Travel	\$1,048	\$0	\$7,640	\$9,000	\$18,155	\$18,155	⁹	100%
523600	Dues and Fees	\$775	\$500	\$0	\$0	\$500	\$0		0%
523700	Education & Training	\$20,737	\$20,975	\$2,841	\$7,500	\$11,845	(\$9,130)	¹⁰	-44%
523852	Software Licensing Fee	\$734,647	\$705,002	\$578,967	\$700,000	\$736,602	\$31,600	¹¹	4%
523901	Hospitality	\$1,625	\$1,500	\$286	\$900	\$1,500	\$0		0%
531120	Office Supplies	\$1,249	\$1,500	\$497	\$600	\$1,500	\$0		0%
531130	Postage	\$0	\$0	\$0	\$0	\$0	\$0		0%
531280	Cell Phones	\$196,488	\$194,240	\$140,212	\$192,000	\$194,240	\$0		0%
531290	Telephone Service	\$72,289	\$56,340	\$41,337	\$56,000	\$56,340	\$0		0%
531703	Operating Supplies	\$427	\$0	\$24	\$95	\$0	\$0		0%
542400	Computers	\$25,729	\$62,500	\$39,496	\$62,500	\$62,500	\$0		0%
Subtotal - Operations		\$1,409,503	\$1,517,397	\$1,099,875	\$1,478,595	\$1,574,622	\$57,225	¹²	4%

TOTAL IT/GIS	\$2,492,025	\$2,800,685	\$1,928,550	\$2,703,683	\$3,045,200	\$244,515	9%
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Personnel - Notable Changes in Expenditures

- ¹ \$142,753 Regular Employees salary increase due to moving the IT Applications Analyst into IT from Public Works and merit and COLA increases for existing staff, and sick leave buy back.
- ² \$13,359 Health cost increase based on coverage and plan selection choices by departmental personnel.
- ³ (\$1,295) Dental decrease based on coverage and plan selection choices by departmental personnel.
- ⁴ \$5,644 Social Security increase based on realignment of existing staff.
- ⁵ \$1,316 Medicare increase based on realignment of existing staff.
- ⁶ \$24,999 Retirement increase based on realignment of existing staff.
- ⁷ \$187,290 Overall Personnel increase

Operations - Notable Changes in Expenditures

- ⁸ \$16,600 Professional Services increase driven by multifactor authentication licenses and hosting fee increases.

- ⁹ \$18,155 Travel increase due to breaking Travel expenses out from Education and Training and setting the amount following a budget-wide review of staff spending on Travel, five year history of expenditures, and reducing to align more closely to actuals in Information Technology.
- ¹⁰ (\$9,130) Education and Training decrease due to breaking Travel out from Education and Training and resetting the amount based on a budget-wide review of staff spending on Education and Training, five year history of expenditures, and reducing to align more closely to actuals in Information Technology.
- ¹¹ \$31,600 Software and Licensing increase due to annual maintenance cost increases.
- ¹² \$57,225 overall operations increase

IT/GIS (1001535)

Items shown in black parallel with the 2026 Budget. In the first column, decreases ↓ / - are shown in red text and increases ↑ / + are shown in blue text, moves shown in green text.

Professional Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Network Support	NE Systems	\$25,000		1		\$0	\$25,000
↑ cost Network Security Tools and Services	Various	\$75,000	\$5,000	1		\$5,000	\$80,000
GIS Support	Various	\$72,000		1		\$0	\$72,000
Infrastructure Cloud Hosting	Various	\$50,000		1		\$0	\$50,000
Disaster Recovery Services	Agility	\$700		12		\$0	\$8,400
Facility Security	Various	\$500		4		\$0	\$2,000
↑ cost Hosting	Granicus	\$9,850	\$2,150	4		\$8,600	\$48,000
Printer/Copier Lease Costs	Kyocera	\$4,500		12		\$0	\$54,000
↑ cost Backup Server Hardware Maintenance	Dell	\$31,000	\$3,000	1		\$3,000	\$34,000
Online Communication Tools	Seamless Docs; C	\$21,000		1		\$0	\$21,000
Tyler Continuing Education	Tyler	\$92,000		1		\$0	\$92,000
GCIC Access for Police and Court	Georgia Technolo	\$420		12		\$0	\$5,040
521200						\$16,600	\$491,440

Travel - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
<i>Travel expenses associated with staff participation in information technology and geographical information systems professional organization conferences and training.</i>							
Consolidated Travel		\$18,155		1		\$18,155	\$18,155
523500						\$18,155	\$18,155

Dues and Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Association Dues	GMIS	\$500		1		\$0	\$500
523600						\$0	\$500

Education and Training - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
<i>Education and training for staff participation in information technology and geographical information systems professional organization conferences and training.</i>							
Consolidated Education and Training		\$11,845		1		\$11,845	\$11,845
523700						(\$9,130)	\$11,845

Software Licensing Fee - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
ESRI Licensing	ESRI	\$85,000		1		\$0	\$85,000
Barracuda E-mail Archiver / Spam Filter	Barracuda	\$32,000		1		\$0	\$32,000
Bentley MicroStation	Bentley	\$1,000		4		\$0	\$4,000
↑ cost Microsoft 365 Licenses	Microsoft	\$90,000	\$5,000	1		\$5,000	\$95,000
Enterprise Software Licenses	Microsoft	\$10,000		2		\$0	\$20,000
↑ cost Cisco Smartnet	Cisco	\$8,500	\$600	1		\$600	\$9,100
Remote Access	GoToMyPC	\$6,000		1		\$0	\$6,000
Helpdesk Maintenance	Fresh Service	\$16,000		1		\$0	\$16,000
2FA (Police) Maintenance	2FA	\$9,000		1		\$0	\$9,000
Tyler ERP Maintenance	Tyler	\$156,000		1		\$0	\$156,000
Palo Alto Firewall Maintenance	Sayers	\$8,900		1		\$0	\$8,900
Netmotion Virtual Private Network Maintenance	Newcom Wireless	\$28,000		1		\$0	\$28,000
↑ cost Records Management System Maintenance	Central Square	\$145,000	\$15,000	1		\$15,000	\$160,000
Crime Reports (Police)	Crime Reports	\$5,000		1		\$0	\$5,000
Electronic Warrant Interface Maintenance	EWI	\$1,500		1		\$0	\$1,500
Adobe Creative Cloud Licenses	Adobe	\$1,200		13		\$0	\$15,600
Adding Users to Existing Programs (like Adobe Pro and InDesign)		\$1,000		10		\$0	\$10,000
New Software (like MySidewalk and OpenGov Portal)		\$4,834		3		\$0	\$14,502

+ add	AI Annual Licensing Fee	TBD	\$25,000		1	\$25,000	\$25,000
	Software Licenses for PD Mobile Units	Various	\$5,000		3	\$0	\$15,000
↑ cost	Backup Software Support	Veeam	\$20,000	\$1,000	1	\$1,000	\$21,000
- delete	Mobile Device Management Platform	AirWatch	\$15,000		1	(1) (\$15,000)	\$0
523852						\$31,600	\$736,602

Hospitality - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Meetings/Training		\$1,500		1		\$0	\$1,500
523901						\$0	\$1,500

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Basic Office Supplies - Folders, Pens, Etc Office Depot, Star		\$1,500		1		\$0	\$1,500
531120						\$0	\$1,500

Mobile Data Charges - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Smartphones Data/Usage Charges	Verizon	\$468		200		\$0	\$93,600
Airpad Usage Charges	Verizon	\$456		190		\$0	\$86,640
Cradlepoint Charges	Verizon	\$300		25		\$0	\$7,500
iPad Device Charges	Verizon	\$700		5		\$0	\$3,500
Cell Phone/Device Repairs	Verizon	\$100		30		\$0	\$3,000
531280						\$0	\$194,240

Telephone Service - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
City Hall / Police Internet & Phone Circuit	TBD	\$3,100		12		\$0	\$37,200
Autrey Mill Internet and Phone	Verizon	\$140		12		\$0	\$1,680
ChatComm Data Circuit - 10MB Connecti	Syncpoint Techno	\$850		12		\$0	\$10,200
ChatComm Data Circuit Upgrade to 100M	IXP	\$200		12		\$0	\$2,400
City Hall Television Service	Comcast	\$190		12		\$0	\$2,280
PD South Precinct - Analog line	Direct TV	\$75		12		\$0	\$900
Park Place DSL	Comcast	\$140		12		\$0	\$1,680
531290						\$0	\$56,340

Computers - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
City Hall Computer Hardware Supplies		\$50,000		1		\$0	\$50,000
Police/Court Computer Hardware Supplies		\$10,000		1		\$0	\$10,000
Fire Computer Hardware Supplies		\$2,500		1		\$0	\$2,500
542400						\$0	\$62,500

Total \$57,225 \$1,574,622

Legal (1001530)

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
521200	Professional Services	\$102,895	\$150,000	\$77,320	\$179,640	\$150,000	\$0	0%
521206	Legal	\$288,000	\$300,000	\$168,000	\$288,000	\$300,000	\$0	0%
Subtotal - Operations		\$390,895	\$450,000	\$245,320	\$467,640	\$450,000	\$0	0%
TOTAL LEGAL		\$390,895	\$450,000	\$245,320	\$467,640	\$450,000	\$0	0%

Legal (1001530)

Items shown in black parallel with the 2026 Budget. In the first column, decreases ↓ / - are shown in red text and increases ↑ / + are shown in blue text, moves shown in green text.

Professional Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Professional Services	Carothers and Mitchell	\$150,000		1		\$0	\$150,000
521200							\$150,000

Professional Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Legal	Carothers and Mitchell	\$300,000		1		\$0	\$300,000
521206							\$300,000

						Total	\$0	\$450,000
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Police (1003210)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)		% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		(Dec)
511100	Regular Employees	\$7,900,025	\$8,772,164	\$5,958,135	\$8,665,273	\$9,338,749	\$566,585	¹	6%
511152	Housing Stipend	\$225,600	\$230,400	\$122,400	\$172,800	\$220,800	(\$9,600)	²	-4%
511153	Gym Membership	\$5,055	\$3,600	\$2,820	\$4,620	\$4,860	\$1,260	³	35%
511155	Signing Bonus	\$50,000	\$30,000	\$35,000	\$40,000	\$35,000	\$5,000	⁴	17%
511156	Retention Bonus	\$200,000	\$45,000	\$40,000	\$45,000	\$80,000	\$35,000	⁵	78%
511200	Temporary/PT Employee	\$82,177	\$85,000	\$43,755	\$66,919	\$95,000	\$10,000		12%
511300	Overtime	\$466,743	\$489,220	\$462,513	\$707,373	\$500,000	\$10,780	⁶	2%
511400	Holiday Pay	\$92,978	\$95,326	\$71,018	\$95,326	\$95,000	(\$326)		0%
512101	Health	\$1,412,013	\$2,190,250	\$1,183,666	\$1,863,861	\$2,351,777	\$161,527	⁷	7%
512102	Long-Term Disability	\$41,793	\$41,202	\$24,222	\$31,237	\$49,632	\$8,430	⁸	20%
512103	Dental	\$72,391	\$74,991	\$44,645	\$67,403	\$77,400	\$2,409	⁹	3%
512104	Life	\$64,448	\$60,132	\$36,792	\$48,836	\$37,738	(\$22,394)	¹⁰	-37%
512200	Social Security (FICA)	\$536,580	\$514,752	\$397,470	\$607,895	\$641,813	\$127,061	¹¹	25%
512300	Medicare	\$125,536	\$120,424	\$93,540	\$143,061	\$150,101	\$29,677	¹²	25%
512400	Retirement	\$1,243,236	\$1,435,207	\$868,427	\$1,328,182	\$1,549,099	\$113,892	¹³	8%
512700	Workers Compensation	\$197,940	\$269,570	\$87,413	\$174,826	\$202,742	(\$66,828)	¹⁴	-25%
Subtotal - Personnel		\$12,716,515	\$14,457,238	\$9,471,816	\$14,062,614	\$15,429,711	\$972,473	¹⁵	7%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)		% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		(Dec)
521200	Professional Services	\$101,055	\$131,180	\$59,472	\$115,000	\$53,100	(\$78,080)	¹⁶	-60%
521207	Other Professional Services	\$3,379	\$40,000	\$95	\$20,000	\$20,000	(\$20,000)	¹⁷	-50%
521208	Police IGA	\$120,572	\$147,360	\$67,497	\$147,360	\$56,000	(\$91,360)	¹⁸	-62%
521219	False Alarm Contract Fees	\$18,592	\$30,000	\$9,116	\$30,000	\$30,000	\$0		0%
522210	Equip. Repair & Maintenance	\$39,716	\$61,355	\$14,733	\$50,000	\$61,355	\$0		0%
522220	Facility Repair & Maintenance	\$49,541	\$12,460	\$19,930	\$12,460	\$12,460	\$0		0%
522310	Rental - Land & Buildings	\$67,193	\$77,400	\$53,076	\$79,656	\$45,060	(\$32,340)	¹⁹	-42%
523100	Insurance	\$473,399	\$513,524	\$394,669	\$530,062	\$605,310	\$91,786	²⁰	18%
523200	Communications	\$1,357	\$11,000	\$475	\$2,500	\$3,000	(\$8,000)	²¹	-73%
523300	Advertising	\$1,304	\$8,400	\$1,736	\$2,500	\$3,000	(\$5,400)	²²	-64%
523400	Printing and Binding	\$285	\$0	\$583	\$0	\$600	\$600		100%
523500	Travel	\$82,663	\$183,768	\$70,782	\$130,000	\$128,719	(\$55,049)	²³	-30%
523600	Dues & Fees	\$73,800	\$130,901	\$57,054	\$120,000	\$90,426	(\$40,475)	²⁴	-31%
523700	Education & Training	\$79,951	\$153,200	\$76,020	\$153,200	\$96,281	(\$56,919)	²⁵	-37%
523710	Education Programs	\$0	\$25,000	\$24,782	\$25,000	\$25,000	\$0		0%
523852	Software Licensing Fee	\$0	\$0	\$0	\$0	\$278,195	\$278,195	²⁶	
523901	Hospitality	\$48,867	\$71,975	\$14,223	\$48,867	\$60,975	(\$11,000)	²⁷	-15%
523903	Merchant Services Charge	(\$25)	\$0	\$132	\$200	\$0	\$0		0%
531110	Other Supplies	\$38,176	\$62,500	\$27,234	\$62,500	\$52,500	(\$10,000)	²⁸	-16%
531111	Vehicle Supplies	\$503,586	\$438,745	\$350,209	\$473,610	\$511,835	\$73,090	²⁹	17%
531112	Evidence Supplies	\$8,238	\$22,800	\$3,717	\$22,800	\$22,840	\$40		0%
531113	Buy Money	\$0	\$10,000	\$0	\$5,000	\$10,000	\$0		0%
531120	Office Supplies	\$17,845	\$28,440	\$13,700	\$28,440	\$28,440	\$0		0%
531130	Postage	\$1,668	\$4,379	\$1,026	\$2,500	\$4,400	\$21		0%
531220	Natural Gas	\$939	\$2,412	\$516	\$2,200	\$2,412	\$0		0%
531230	Electricity	\$2,621	\$2,880	\$1,581	\$3,500	\$2,880	\$0		0%
531270	Gasoline/Diesel - Fuel	\$347,440	\$395,500	\$213,070	\$395,500	\$395,500	\$0		0%
531600	Small Equipment	\$0	\$0	\$0	\$0	\$19,500	\$19,500	³⁰	100%

Police (1003210)

531703 Operating Supplies	\$14,075	\$67,540	\$12,598	\$50,000	\$67,610	\$70		0%
531705 Special Events	\$0	\$0	\$0	\$0	\$8,000	\$8,000	³¹	100%
531710 Uniforms	\$54,164	\$131,295	\$99,475	\$131,295	\$155,945	\$24,650	³²	19%
531711 Officer Supplies	\$167,780	\$419,345	\$156,951	\$419,345	\$274,970	(\$144,375)	³³	-34%
Subtotal - Operations	\$2,318,179	\$3,183,359	\$1,744,452	\$3,063,495	\$3,126,313	(\$57,046)	³⁴	-2%

TOTAL POLICE	\$15,034,694	\$17,640,597	\$11,216,268	\$17,126,109	\$18,556,024	\$915,427		5%
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Personnel - Notable Changes in Expenditures

- ¹ \$566,585 Regular Employee salary increase driven by merit and COLA increases for existing personnel and sick leave buy back.
- ² (\$9,600) Housing Stipend decrease driven by several officers moving out of the city.
- ³ \$1,260 Gym Membership increase driven by more officers taking advantage of the gym membership program.
- ⁴ \$5,000 Signing Bonus increase driven by the estimated number of new officers receiving a one-time sign-on bonus.
- ⁵ \$35,000 Retention Bonus increase due to the number of eligible police officers who will complete their 5, 10, 15 years of service during the fiscal year.
- ⁶ \$10,780 Overtime increase due to anticipated use of overtime.
- ⁷ \$161,527 Health insurance cost increase based on coverage and plan selection choices by departmental personnel.
- ⁸ \$8,430 LTD increase based on realignment of existing staff.
- ⁹ \$2,409 Dental insurance cost increase based on coverage and plan selection choices by departmental personnel.
- ¹⁰ (\$22,394) Life decrease based on realignment of existing staff.
- ¹¹ \$127,061 Social Security increase based on realignment of existing staff.
- ¹² \$29,677 Medicare increase based on realignment of existing staff.
- ¹³ \$113,892 Retirement increase based on realignment of existing staff.
- ¹⁴ (\$66,828) Workers Compensation decrease based on quotation from carrier.
- ¹⁵ \$972,473 overall personnel increase

Operations - Notable Changes in Expenditures

- ¹⁶ (\$78,080) Professional Services decrease due to moving several software licensing lines for better accounting
- ¹⁷ (\$20,000) Other Professional services decrease after reviewing historical data and usage of inmate medical costs
- ¹⁸ (\$91,360) Police IGA decrease due to moving radio user licensing fees to software licensing fees for better accounting
- ¹⁹ (\$32,340) Rental - Land & Buildings decrease due to relocation of south substation to new location in early 2026
- ²⁰ \$91,786 Insurance increase based estimated rate increase for the portion of insurance policies (general and professional liability, vehicle, property) applicable to police as well as the state-mandated PTSD insurance for first responders.
- ²¹ (\$8,000) Communications decrease after a review of historical usage and transitioning to electronic formats.
- ²² (\$5,400) Advertising decrease due to a review of historical usage and transitioning away from hard copies to electronic formats.
- ²³ (\$55,049) Travel decrease driven by a budget-wide review of staff spending on Travel, five year history of expenditures, and reducing to align more closely to actuals in Police.
- ²⁴ (\$40,475) Dues & Fees decrease due to moving several software licensing lines for better accounting.
- ²⁵ (\$56,919) Education and Training decrease driven by a budget-wide review of staff spending on Education and Training, five year history of expenditures, and reducing to align more closely to actuals in Police.
- ²⁶ \$278,195 Software Licensing Fee increase due to consolidation of software licensing items for better accounting.
- ²⁷ (\$11,000) Hospitality decrease due to combining PD & FD programs into one public safety academy and adjusting to actuals.
- ²⁸ (\$10,000) Other Supplies decrease due to relocating the Flock OS/VMS/911 to equipment accrual.
- ²⁹ \$73,090 Vehicle Supplies increase due to adding bobcats, message trailers, TRV weather equipment, and cost increases.
- ³⁰ \$19,500 Small Equipment increase due to one time expenses for replacement of Intox Machine, an evidence refrigerator, and a drug terminator
- ³¹ \$8,000 Special Events increase due to relocating Trunk-or-Treat and Community Safety Day into this line for better accounting.
- ³² \$24,650 Uniforms increase due to increases in cost, participation in the SWAT team, and accounting for FY25 added FTE's.
- ³³ (\$144,375) Officer Supplies decrease due to relocating Trunk or Treat and removing 1x expenses from FY2025.
- ³⁴ (\$57,046) overall operations decrease

Police (1003210)

Items shown in black parallel with the 2026 Budget. In the first column, decreases ↓ / - are shown in red text and increases ↑ / + are shown in blue text, moves shown in green text.

Professional Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Investigative Applications	Apple, Various	\$50		10		\$0	\$500
↓ quantity Digital Investigative Tools	Various	\$1,000		3	(1)	(\$1,000)	\$2,000
Court Ordered Expenditures (suspect phone records, etc.)		\$100		40		\$0	\$4,000
Language Line Services	8A Translation	\$100		20		\$0	\$2,000
Maintenance and Repair for Live Scan	i3-SSI	\$3,000		2		\$0	\$6,000
← move ou AI Photo (Intel)	Clearview	\$6,500	(\$6,500)	1	(1)	(\$6,500)	\$0
Pole Camera Installation and Electricity	Various	\$500		3		\$0	\$1,500
← move ou Video Focus Pro	Salient Sciences	\$2,000	(\$2,000)	1	(1)	(\$2,000)	\$0
- delete Cellphone Tracking Software - CellHawk	Leadsonline	\$3,000	\$3,000	1	(1)	(\$3,000)	\$0
← move ou Guardian Tracking - Annual Maintenance	Guardian	\$2,750	(\$2,750)	1	(1)	(\$2,750)	\$0
← move ou Power Details	Power Details	\$4,500	(\$4,500)	1	(1)	(\$4,500)	\$0
Access Control System	NCI	\$500		1		\$0	\$500
Background/Hiring - Drug Tests	Concentra	\$65		15		\$0	\$975
Background/Hiring - Medical Tests	Concentra	\$185		15		\$0	\$2,775
Background/Hiring - Physical Fitness Test - Various		\$100		2		\$0	\$200
Background/Hiring - Prescreening Applicants	PSI	\$185		20		\$0	\$3,700
Background/Hiring - Psychological Tests	Stone and Associ	\$450		15		\$0	\$6,750
Background/Hiring - Written Test & Others	Standard and Ass	\$25		200		\$0	\$5,000
← move ou Crime Reports (crimereports.com)	Motorola	\$5,000	(\$5,000)	1	(1)	(\$5,000)	\$0
← move ou Palentine Tech - Electronic Warrant System	Palentine	\$1,500	(\$1,500)	2	(2)	(\$3,000)	\$0
← move ou Power DMS Suite	Innovative Data S	\$8,500	(\$8,500)	1	(1)	(\$8,500)	\$0
Promotional Testing - Consultant for Challen	Standard and Ass	\$300		1		\$0	\$300
Promotional Testing - New Question Bank	Standard and Ass	\$45		30		\$0	\$1,350
Promotional Testing - Written and Oral Test	Standard and Ass	\$3,400		1		\$0	\$3,400
Transcription Services	Various	\$100		20		\$0	\$2,000
← move ou Social Media Archiver	Archive Social	\$6,000	(\$6,000)	1	(1)	(\$6,000)	\$0
Graphic Design Expenses for Social Media	Various	\$800		1		\$0	\$800
← move ou CANVA for Social Media	Various	\$140	(\$140)	1	(1)	(\$140)	\$0
← move ou Intellihub/Reveal	NewCom/Verizon	\$200	(\$200)	90	(90)	(\$18,000)	\$0
← move ou Survey Monkey	Survey Monkey	\$500	(\$500)	1	(1)	(\$500)	\$0
← move ou Pictory Video Editor	Pictory	\$500	(\$500)	1	(1)	(\$500)	\$0
← move ou Flowcode - QR code generator	Flowcode	\$400	(\$400)	1	(1)	(\$400)	\$0
Quillbot	Quillbot	\$100		1		\$0	\$100
← move ou Drone Crime Scene Software	SkyeBrowse	\$750	(\$750)	1	(1)	(\$750)	\$0
Document Shredding	Shred Ahead	\$275		12		\$0	\$3,300
← move ou Georgia Technology Authority (GCIC user fe	GTA	\$600	(\$600)	1	(1)	(\$600)	\$0
← move ou Cordico Shield (76-100 sworn)	Lexipol	\$12,000	(\$12,000)	1	(1)	(\$12,000)	\$0
↑ cost AceK9 Watch Dog & Temp Monitoring	Ace K9	\$175	\$715	5		\$3,575	\$4,450
← move ou Law Enforcement Management Software (R	LEMS/LX	\$2,415	(\$2,415)	1	(1)	(\$2,415)	\$0
- delete SWAT MD	Various	\$4,100		1	(1)	(\$4,100)	\$0
Nutrition Fitness Challenge	Various	\$750		2		\$0	\$1,500
521200						(\$78,080)	\$53,100

Other - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity Inmate Medical		\$1,000		40	(20)	(\$20,000)	\$20,000
521207						(\$20,000)	\$20,000

Police IGA - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Inmate Housing	Various	\$60	\$20	700		\$14,000	\$56,000
← move out Fulton Radio ChatComm Consoles	Fulton County	\$1,850	(\$1,850)	2	(2)	(\$3,700)	\$0
delete Fulton Radio Subscriber Fee	Fulton County	\$442	(\$442)	230	10	(\$101,660)	\$0
521208						(\$91,360)	\$56,000

False Alarm Contract Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Fees	Central Square	\$30,000		1		\$0	\$30,000
521219						\$0	\$30,000

Equipment Maintenance and Repairs - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
RAPID's IRIS Scanner Maintenance	Rapid ID	\$2,500		1		\$0	\$2,500
DVR Repairs and Equipment	AXON	\$9,000		1		\$0	\$9,000
Radio Repair and Maintenance	Motorola	\$250		30		\$0	\$7,500
Flock Camera Maintenance/Moves	Flock	\$500		10		\$0	\$5,000
Taser Repair and Maintenance	Taser	\$3,350		1		\$0	\$3,350
Weapon Repair and Maintenance	Various	\$35		275		\$0	\$9,625
Red Dot Maintenance Kits	Various	\$40		100		\$0	\$4,000
INTOX-Alco Sensor repair and maintenance	INTOX	\$1,500		1		\$0	\$1,500
Laser/Radar Recertification	Various	\$115		32		\$0	\$3,680
Laser/Radar Repair	Various	\$3,000		1		\$0	\$3,000
License Plate Recognition ESA (Vigilant)	Motorola	\$550		4		\$0	\$2,200
Vigilant LPR Maint/Repair	i3-SSI	\$1,000		2		\$0	\$2,000
Fitness Equipment	Various	\$5,000		1		\$0	\$5,000
Drone repair and maintenance	Various	\$3,000		1		\$0	\$3,000
522210						\$0	\$61,355

Facility Repairs and Maintenance - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
K9 Field Maintenance	Various	\$1,000		1		\$0	\$1,000
Security Cameras (maintenance and replace Avigilon		\$1,200		1		\$0	\$1,200
South Precinct - Facility (HVAC service, access control)	Various	\$2,500		1		\$0	\$2,500
Pest Control - South Precinct	Halliday Pest Con	\$85		12		\$0	\$1,020
Locksmith - change, repair locks	Allied Lock & Key	\$150		10		\$0	\$1,500
Surveillance Cameras for Kennels	Arlo	\$20		12		\$0	\$240
Police Facility (access control - South Precinct)		\$5,000		1		\$0	\$5,000
522220						\$0	\$12,460

Rental - Land and Building - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity South Precinct - Rent	Old Alabama LLC	\$5,000	\$110	12	(6)	(\$29,340)	\$30,660
South Precinct - Common Area Maintenance	Old Alabama LLC	\$750		12		\$0	\$9,000
↓ cost Offsite Storage	Various	\$700	(\$250)	12		(\$3,000)	\$5,400
522310						(\$32,340)	\$45,060

Insurance - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Liability / Professional / Vehicle / Property	Travelers	\$501,857	\$81,293	1		\$81,293	\$583,150
↑ cost Volunteer Accident, Inmate Medical, PTSD, etc	Travelers	\$11,667	\$10,493	1		\$10,493	\$22,160
523100						\$91,786	\$605,310

Communications - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
- delete Printed Brochures and Newspaper Inserts	Various	\$500	(\$500)	10	(10)	(\$5,000)	\$0
↓ quantity Graphic Design	Various	\$1,000		2	(1)	(\$1,000)	\$1,000
↓ quantity Banners for Booth/Table	Various	\$500		6	(3)	(\$1,500)	\$1,500
↓ quantity Classified (other than hiring)	Johns Creek Here	\$250		4	(2)	(\$500)	\$500
523200						(\$8,000)	\$3,000

Advertising - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity Brochures and Advertisements	Various	\$250		2	(1)	(\$250)	\$250
- delete Job Announcements	Various	\$200	(\$200)	4	(4)	(\$800)	\$0
↓ quantity Promotional Materials - Recruiting	Various	\$500		6	(3)	(\$1,500)	\$1,500
Public Resource Pamphlets	Various	\$500		1		\$0	\$500
↓ quantity Facebook Push /Boost Posts	Facebook	\$20		75	(60)	(\$1,200)	\$300
← move ou Social Media Management Tool	HootSuite	\$1,600	(\$1,600)	1	(1)	(\$1,600)	\$0
↓ quantity Stock Photo Licenses	Various	\$10		50	(5)	(\$50)	\$450
523300						(\$5,400)	\$3,000

Printing and Binding - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
+ add Annual Report printing			\$600		1	\$600	\$600
523400						\$600	\$600

Travel - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
<i>Travel expenses associated with staff participation in police services professional organization conferences, professional development, and required certification and training activities.</i>							
Consolidated Travel		\$128,719		1		\$128,719	\$128,719
523500						(\$55,049)	\$128,719

Dues and Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
← move ou Cellebrite Licenses (cell phone forensics)	Cellebrite	\$6,500	(\$6,500)	1	(1)	(\$6,500)	\$0
Georgia Narcotics Association	GNA	\$15		4		\$0	\$60
GPS Tracking - Pole Cam Fees	Coleman	\$588		2		\$0	\$1,176
Audio Translation	GMR	\$250		5		\$0	\$1,250
International Association of Identification	IAI	\$60		3		\$0	\$180
Int'l Association Law Enforcement Ed/Traine	IALEETA	\$50		3		\$0	\$150
Int'l Asst'n for Law Enform't Firearms Instruct	IALEFI	\$55		3		\$0	\$165
Int'l Association of Property and Evidence	IAPE	\$50		3		\$0	\$150
Investigative Search Database (Transunion)	TLO	\$2,500		1		\$0	\$2,500
- delete Pawn Search Database Access Fees	LEADS online	\$6,500	(\$6,500)	1	(1)	(\$6,500)	\$0
A Child is Missing Yearly Fee	ACIM	\$500		1		\$0	\$500
Regional Organized Crime Information Cent	ROCIC	\$300		1		\$0	\$300
- delete First Two (investigative tool - mobile address	First Two	\$6,000	(\$6,000)	1	(1)	(\$6,000)	\$0
National Tactical Officers Association	NTOA	\$150		1		\$0	\$150
Certifications - Nat'l Narcotics Dog Det. Asst'	NNDDA	\$55		5		\$0	\$275
Dues - National Narcotics Det Dog Associati	NNDDA	\$320		1		\$0	\$320
Licenses (DEA, GA Pharm, Fulton CO)	Various	\$500		1		\$0	\$500
Georgia Police Accreditation Coalition Fees	GPAC	\$250		1		\$0	\$250
Officer Bonding - Forsyth	Forsyth County	\$50		2		\$0	\$100
National Accreditation - Annual Fees	CALEA	\$4,800		1		\$0	\$4,800
National Accreditation Mock Assessment fee	Various	\$500		1		\$0	\$500
State Certification Fee	GA Chiefs Asst'n	\$475		1		\$0	\$475
National Information Officers Association	NIOA	\$80		3		\$0	\$240
Crime Analysis Meetings (Metro)	Various	\$500		1		\$0	\$500

↑ quantity	FBI National Academy Association	FBINAA	\$125		3	1	\$125	\$500
	American Polygraph Association	APA	\$175		3		\$0	\$525
	Georgia Polygraph Association	GPA	\$55		3		\$0	\$165
	American Association of Police Polygraphists: AAPP		\$125		3		\$0	\$375
	GA Terminal Agency Coordinators Association: TAC		\$25		8		\$0	\$200
	Georgia Records Association	GRA	\$60		8		\$0	\$480
	Rifle Range Facility Fee	Various	\$2,500		2		\$0	\$5,000
	Johns Creek Indoor Gun Range	Johns Creek Indo	\$175		83		\$0	\$14,525
	Roswell Gun Range	Roswell	\$12,000		1		\$0	\$12,000
	Georgia Association of Chiefs of Police Dues: GACP		\$300		5		\$0	\$1,500
	International Association of Chiefs of Police: IACP		\$150		5		\$0	\$750
	Atlanta Metropol	Metropol	\$125		4		\$0	\$500
← move ou	ICAC Computer Forensic Software	Magnet Forensics	\$5,200	(\$5,200)	1		(\$5,200)	\$0
	CrimeDex	CrimeDex	\$100		1		\$0	\$100
← move ou	Software Fee - RxGym Site for CrossFit JCP	RxGym	\$500	(\$500)	1		(\$500)	\$0
← move ou	Callyo 10-21 Video License	Callyo	\$6,000	(\$6,000)	1		(\$6,000)	\$0
	GA Assoc of Chaplains	GALEC	\$30		6		\$0	\$180
	NAMI Annual Membership	NAMI	\$40		1		\$0	\$40
	CIT International Annual Membership	CITIA	\$25		1		\$0	\$25
	Int'l Mountain Bike Association Membership	RAMBO	\$100		4		\$0	\$400
	Notary Fee (Reimbursement)	Various	\$100		20		\$0	\$2,000
	Fingerprint Comparison Software	FCS	\$700		1		\$0	\$700
↑ quantity	Peace Officers Annuity & Benefit Fund	POAB	\$420		80	5	\$2,100	\$35,700
- delete	GrayKey	Grayshift	\$12,000	(\$12,000)	1		(\$12,000)	\$0
	International Municipal Signal Association and Certification Rer		\$110		2		\$0	\$220
523600							(\$40,475)	\$90,426

Education and Training - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
<i>Education and training for staff participation in police services professional organization conferences, professional development, and required certification and specialized training activities (Crime Scene Investigation, SWAT, polygraphy, internal affairs, fire arms).</i>							
Consolidated Education and Training		\$96,281		1		\$96,281	\$96,281
523700							(\$56,919) \$96,281

Education Programs - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
One Johns Creek - pilot program to support educational progra		\$25,000		1		\$0	\$25,000
523710							\$0 \$25,000

Software Licensing Fee - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
→ move	AI Photo (Intel)	Clearview	\$6,500		1	\$6,500	\$6,500
→ move	Video Focus Pro	Salient Sciences	\$2,000		1	\$2,000	\$2,000
+ add	Cellphone Tracking Software - CellHawk	Leadsonline	\$6,000		1	\$6,000	\$6,000
→ move	Guardian Tracking - Annual Maintenance	Guardian	\$2,750		1	\$2,750	\$2,750
→ move	Power Details	Power Details	\$4,500		1	\$4,500	\$4,500
→ move	Crime Reports (crimereports.com)	Motorola	\$5,000		1	\$5,000	\$5,000
+ add	Palentine Tech - Electronic Warrant System	Palentine	\$1,560		2	\$3,120	\$3,120
→ move	Power DMS Suite	Innovative Data Solutions	\$9,000		1	\$9,000	\$9,000
→ move	Social Media Archiver	Archive Social	\$8,000	1		\$8,000	\$8,000
→ move	CANVA for Social Media	Various	\$180	1		\$180	\$180
→ move	Intellihub/Reveal	NewCom/Verizon	\$200	90		\$18,000	\$18,000
→ move	Survey Monkey	Survey Monkey	\$500	1		\$500	\$500
→ move	Capcut Video Editor	Cap Cut	\$300	1		\$300	\$300
→ move	Flowcode - QR code generator	Flowcode	\$400	1		\$400	\$400

→ move	Drone Crime Scene Software	SkyeBrowse	\$10,000	1		\$10,000	\$10,000
+ add	Drone Management Software	Axon Air or Dronesense	\$2,850		10	\$28,500	\$28,500
→ move	Georgia Technology Authority (GCIC user fe	GTA	\$600	1		\$600	\$600
→ move	Cordico Shield (76-100 sworn)	Lexipol	\$12,000	1		\$12,000	\$12,000
→ move	Dog Team Pro Tracking Software	Dog Team Pro	\$1,200		1	\$1,200	\$1,200
→ move	Law Enforcement Management Software (R	LEMS/LX	\$2,415	1		\$2,415	\$2,415
→ move	Fulton Radio ChatComm Consoles	Fulton County	\$1,850	2		\$3,700	\$3,700
→ move	Fulton Radio Subscriber Fee	Fulton County	\$442	230	10	\$106,080	\$106,080
→ move	Social Media Management Tool	HootSuite	\$1,600	1		\$1,600	\$1,600
→ move	Pawn Search Database Access Fees	LEADS online	\$7,000	1		\$7,000	\$7,000
→ move	Cellebrite Licenses (cell phone forensics)	Cellebrite	\$6,500	1		\$6,500	\$6,500
→ move	First Two (investigative tool - mobile address	First Two	\$9,000	1		\$9,000	\$9,000
→ move	ICAC Computer Forensic Software	Magnet Forensics	\$5,200	1		\$5,200	\$5,200
→ move	Software Fee - RxGym Site for CrossFit JCP	RxGym	\$500	1		\$500	\$500
→ move	Callyo 10-21 Video License	Callyo	\$5,000	1		\$5,000	\$5,000
→ move	GrayKey	Grayshift	\$12,500	1		\$12,500	\$12,500
	Grammarly Software	Grammarly	\$150	1		\$150	\$150
523852						\$278,195	\$278,195

Hospitality - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Gifts for Children	Various	\$20		500		\$0	\$10,000
Traffic Safety Class (gifts)	Various	\$10		300		\$0	\$3,000
K-9 Stuffed animals	Hero Industries	\$4,500		3		\$0	\$13,500
K-9 Themed Baseball Trading Cards	Various	\$250		4	0	\$0	\$1,000
Water, Snacks, etc. for Background/Hiring	Various	\$4,000		1		\$0	\$4,000
Annual Awards Banquet	Various	\$4,000		1		\$0	\$4,000
Quarterly Luncheon	Various	\$450		4		\$0	\$1,800
Awards	Various	\$2,000		1		\$0	\$2,000
JCCAPS Awards	Various	\$750		1		\$0	\$750
↓ quantity Public Safety Academy	Various	\$800		16	(9)	(\$6,800)	\$6,000
- delete CPA Graduation	Various	\$2,000		2	(2)	(\$4,000)	\$0
Welcome Lunch for New Employees	Various	\$200		15		\$0	\$3,000
Chief 1:1 Employee Meetings	Various	\$500		1		\$0	\$500
CAT Quarterly Meeting Meals	Various	\$200		4		\$0	\$800
Student P S Academy (Drinks/Awards)	Various	\$75		7		\$0	\$525
JCCAPS Quarterly Meeting	Various	\$800		4		\$0	\$3,200
↓ quantity Coffee with a Cop	Various	\$100		6	(2)	(\$200)	\$400
Food for EOC or Critical events	Various	\$250		14		\$0	\$3,500
Hotel stays for Emergency Operations Cente	Various	\$150		20		\$0	\$3,000
523901						(\$11,000)	\$60,975

Other Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
← move ou Flock OS/VMS/911	Flock	\$1,500		30	(30)	(\$45,000)	\$0
↑ quantity Pole mounted LPR Expansion	Flock	\$3,500		5	10	\$35,000	\$52,500
531110						(\$10,000)	\$52,500

Vehicle Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Patrol Cars - Priority Service Oil Changes an	Alpharetta Auto	\$79	\$6	400		\$2,400	\$34,000
↑ cost Patrol Cars - Minor Vehicle Service	Alpharetta Auto	\$500	\$100	170		\$17,000	\$102,000
↑ cost Patrol Cars - Major Vehicle Service	Alpharetta Auto o	\$800	\$100	125		\$12,500	\$112,500
Patrol Cars - Transmission Service	AAMCO	\$6,000		8		\$0	\$48,000
Patrol Cars - Batteries	Alpharetta Auto o	\$285		50		\$0	\$14,250
Patrol Cars - Tires	Nextire	\$140		250		\$0	\$35,000
↑ quantity Body Shop Deductible	PAC	\$2,500		7	3	\$7,500	\$25,000
↑ cost Cars - Car Wash	Club Corners	\$11	\$4	725		\$2,900	\$10,875
↑ quantity CID and Admin. Vehicles - Oil Changes	Various	\$79	\$6	29	21	\$1,959	\$4,250
↑ cost CID and Admin. Vehicles - Minor Vehicle Ser	Various	\$500	\$100	20		\$2,000	\$12,000
↑ cost CID and Admin. Vehicles - Major Vehicle Ser	Various	\$800	\$100	15		\$1,500	\$13,500
CID and Admin. - Tires	Nextire	\$140		50		\$0	\$7,000
↑ cost City Hall Vehicles - Oil Changs	Various	\$79	\$6	51		\$306	\$4,335
↑ cost City Hall Vehicles - Minor Vehicle Service	Various	\$500	\$100	17		\$1,700	\$10,200
↑ cost City Hall Vehicles - Major Service	Various	\$800	\$100	22		\$2,200	\$19,800
Cars - Detailed Cleaning	Club Corners	\$25		20		\$0	\$500
↑ cost Motors - Oil Changes	Harley Davidson	\$250	\$100	6		\$600	\$2,100
↑ cost Motors - Minor Vehicle Service	Harley Davidson	\$400	\$100	6		\$600	\$3,000
↑ cost Motors - Major Vehicle Service	Harley Davidson	\$2,000	\$500	4		\$2,000	\$10,000
↑ cost Motors - Tires	Harley Davidson	\$300	\$50	8		\$400	\$2,800
Motors - Detail Cleaning Supplies	Various	\$50		6		\$0	\$300
Motors - Trailer Maintenance	Various	\$400		1		\$0	\$400
Motors - Supplies (motor covers, laser holde	Various	\$2,000		1		\$0	\$2,000
Trailer Maintenance & Repair	Various	\$2,500		1		\$0	\$2,500
Confidential Tags and New Tags	Department of Dri	\$30		25		\$0	\$750
Decals - Replacements for Field Damage	EC Signs	\$500		5		\$0	\$2,500
Decals - Promotional (pink, armed forces, etc	EC Signs	\$500		10		\$0	\$5,000
Decal / TRV	EC Signs	\$2,500		1		\$0	\$2,500
Windshield Repair	Glass Plus	\$250		10		\$0	\$2,500
+ add Window Tint	Imperial Auto		\$200		12	\$2,400	\$2,400
+ add TRV Fleet - Weather Items (Deflector, plow c	Various		\$1,500		1	\$1,500	\$1,500
+ add Bobcat Maintenance (City Hall and Public W	Various		\$2,000		2	\$4,000	\$4,000
+ add Message Board Trailers - maintenance	Various		\$1,250		2	\$2,500	\$2,500
↑ quantity In-Car Printers	Brother	\$475		10	15	\$7,125	\$11,875
531111						\$73,090	\$511,835

Evidence Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Test Kits (Blood Alcohol, Gun Shot Reside, E	Various	\$500		8		\$0	\$4,000
Protective Devices (Gloves, Shoe and Suit C Tyvek, others		\$1,000		5		\$0	\$5,000
Documentation Supplies (bags, boxes, vials, Various		\$1,000		7		\$0	\$7,000
Reporting/Recording Crime Scene Supplies	Various	\$750		8		\$0	\$6,000
↑ cost Scales (annual calibration)	Rite Weight	\$400	\$20	2		\$40	\$840
531112						\$40	\$22,840

Buy Money - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Investigative Funds		\$500		20		\$0	\$10,000
531113						\$0	\$10,000

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Basic Office Supplies - Folders, Pens, Etc.	Office Depot, Sta	\$150		80		\$0	\$12,000
Copy Paper/Business Cards/Letterhead	Various	\$1,375		4		\$0	\$5,500
Printer Ink Cartridges	Staples, etc.	\$50		50		\$0	\$2,500
Printer Toner	Staples, etc.	\$250		4		\$0	\$1,000
Binders for Training Materials	Staples, etc.	\$4		85		\$0	\$340
Forms	Cameo	\$2,500		1		\$0	\$2,500
Paper Ticket Books (backup system)	Pro Solutions	\$2,000		1		\$0	\$2,000
Thermal Paper	NewComm	\$2,600		1		\$0	\$2,600
531120						\$0	\$28,440

Postage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Postage Machine Supplies (Postage Labels, Pitney Bowes		\$300		12		\$0	\$3,600
Courier Services	Various	\$100		5		\$0	\$500
Mailing Services	UPS, FedEx	\$25		5		\$0	\$125
Letters	USPS	\$0.50		250		\$0	\$125
↑ cost Certified Mail	USPS	\$1	\$1	25		\$21	\$50
531130						\$21	\$4,400

Natural Gas - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
South Precinct	Fireside	\$201		12		\$0	\$2,412
531220						\$0	\$2,412

Electricity - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
South Precinct	Sawnee EMC	\$240		12		\$0	\$2,880
531230						\$0	\$2,880

Gasoline/Diesel - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ cost Gasoline (Non-Public Safety Vehicles)	Various	\$5,834	(\$900)	12		(\$10,800)	\$59,210
↑ cost Gasoline	Various	\$27,124	\$900	12		\$10,800	\$336,290
531270						\$0	\$395,500

Small Equipment - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
+ add INTOX-Alco Sensor repair and maintenance	INTOX	\$0	\$8,500	1		\$8,500	\$8,500
+ add Drug Terminator/Incinerator	Elastec		\$6,000	1		\$6,000	\$6,000
+ add Evidence Refrigerator	Patterson-Pope		\$5,000	1		\$5,000	\$5,000
531700						\$19,500	\$19,500

Operating Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Breakroom Supplies (Coffee, Cleaning, plate	Various	\$450		12		\$0	\$5,400
↑ cost Water Machines (HQ/Cauley/South)	Various	\$40	\$20	36		\$720	\$2,160
Batteries (radios, stingers, cameras, defib, L:	Various	\$300		12		\$0	\$3,600
First Aid Kits	Various	\$750		1		\$0	\$750
Bike Patrol - maintenance, replacement parts	Various	\$1,000		8		\$0	\$8,000
Citizens Police Academy	Various	\$2,500		1		\$0	\$2,500
- delete Grammarly Software	Grammarly	\$150	(\$150)	1		(\$150)	\$0
Community Programs (STOP/CPA/Leadership	Various	\$1,800		10		\$0	\$18,000
↓ quantity Defib FRX Pads	Boundtreee	\$36	\$29	100	(75)	(\$1,975)	\$1,625
↓ quantity Defib Batteries	Boundtreee	\$115		50	(25)	(\$2,875)	\$2,875
↑ quantity Stryker CR2 AED Batteries	Stryker Med	\$225	\$50	15	5	\$2,125	\$5,500
↑ cost Stryker CR2 AED Pads	Stryker Med	\$125	\$40	35	5	\$2,225	\$6,600
Storage Bins	Various	\$10		20		\$0	\$200
TLR (Weapon Light) Parts	Various	\$10		90		\$0	\$900
Camera maintenance, parts, etc.	Various	\$1,500		1		\$0	\$1,500
TRV Supplies	Various	\$4,000		2		\$0	\$8,000
531703						\$70	\$67,610

Special Events - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
→ move in Trunk or Treat/Community Safety Day Suppl	Various	-	\$2,000	4		\$8,000	\$8,000
531705						\$8,000	\$8,000

Uniforms - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ quantity Police Uniforms - Patrol, Command Staff	T&T	\$750		80	5	\$3,750	\$63,750
Patch/Rank Insignia	T&T	\$2		450		\$0	\$675
Patrol Armor Skin	T&T	\$125		25		\$0	\$3,125
Patrol LBV	T&T	\$150		25		\$0	\$3,750
Armor Skin Shirts	T&T	\$60		100		\$0	\$6,000
Shoe Allowance	Various	\$150		100		\$0	\$15,000
Crime Scene Technicians - Uniforms and Ra	T&T	\$350		2		\$0	\$700
Traffic Unit Uniforms	T&T	\$1,000		4		\$0	\$4,000
Motors - Uniforms	Various	\$1,000		3		\$0	\$3,000
K9 Uniforms	T&T	\$1,000		4		\$0	\$4,000
Records Uniforms	T&T	\$400		8		\$0	\$3,200
Crisis Negotiations Uniforms	Various	\$265		3		\$0	\$795
↑ quantity SWAT Team Uniforms (BDU's, Jump Suit, T	Various	\$1,000		5	5	\$5,000	\$10,000
↑ quantity Clothing Allowance - Detectives, Internal Aff	Various	\$500		20	2	\$1,000	\$11,000
Bike Patrol Uniforms (COP)	Various	\$600		5		\$0	\$3,000
CORT Unit Uniforms	T&T	\$500		4		\$0	\$2,000
JCCAPS Uniforms - New Positions (Shirts, F T&T	T&T	\$650		2		\$0	\$1,300
JCCAPS Uniforms - Replacements (Shirts, F T&T	T&T	\$150		25		\$0	\$3,750
↑ cost SWAT Team New Operator Needs	Various	\$250	\$1,000	5		\$5,000	\$6,250
↑ quantity SWAT Boots	Various	\$150	\$500	5	10	\$9,000	\$9,750
+ add Uniforms for TRV and Fleet	T&T		\$300		3	\$900	\$900
- delete Uniforms for new officers added		\$2,500			0	\$0	\$0
531710						\$24,650	\$155,945

Officer Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Patrol Supplies (Flex cuffs, valve masks, rep	Various	\$6,000		1		\$0	\$6,000
Investigations Resources (books, application	Various	\$400		1		\$0	\$400
Peer Support Supplies	Various	\$200		8		\$0	\$1,600
ID Cards	Various	\$18		140		\$0	\$2,520
Canine Needs (Veterinary Care, Food, Tags,	Various	\$3,000		12		\$0	\$36,000
Canine Resources (bite sleeve, tracking soft	Various	\$1,300		2		\$0	\$2,600
- delete New Canine	Various	\$15,000	\$4,000	1	(1)	(\$15,000)	\$0
Annual Law Enforcement Handbooks	GPSTC	\$50		40		\$0	\$2,000
ASP Baton	Tactical Gear Sup	\$115		15		\$0	\$1,725
Badges	T & T	\$150		100		\$0	\$15,000
Flashlights - Strion	Tactical Gear Sup	\$150		15		\$0	\$2,250
Flashlights - Weapon	Tactical Gear Sup	\$130		40		\$0	\$5,200
Hand Cuffs	Tactical Gear Sup	\$50		15		\$0	\$750
Leather Gear/Holster	Tactical Gear Sup	\$225		50		\$0	\$11,250
Leather Gear/Duty Belts	Tactical Gear Sup	\$150		50		\$0	\$7,500
Nylon Duty Gear for Bikes/K-9	Tactical Gear Sup	\$225		12		\$0	\$2,700
Cut Resistant Leather Patrol Gloves	Tactical Gear Sup	\$60		80		\$0	\$4,800
Driver Training Supplies (cones, bumpers) (S	Various	\$1,000		1		\$0	\$1,000
Munitions (.45, .223, 12GA, 9MM, .308, Sim,	Various	\$93,500		1		\$0	\$93,500
Officer Trauma Kits and Supplies	Various	\$5,500		1		\$0	\$5,500
Other Range Supplies	Various	\$5,000		1		\$0	\$5,000
↑ cost Pepper Spray	Various	\$500	\$500	1		\$500	\$1,000
TI Simulator Supplies	TI	\$3,500		1		\$0	\$3,500
↑ cost Naloxone Replacement	Various	\$55	\$20	85		\$1,700	\$6,375
Admin Holsters for Red Dot Sights	Tac Gear	\$75		30		\$0	\$2,250
40mm Accessories (Bags, Slings, Lights)	Tac Gear	\$300		10		\$0	\$3,000
Molle Pouches for LBV	Tac Gear	\$100		40		\$0	\$4,000
3 Mag Pouch	Tac Gear	\$40		80		\$0	\$3,200
↑ quantity Resources (Taser platforms, holsters, medic	Various	\$1,400		8	2	\$2,800	\$14,000
Misc Equipment (stud finder/tapes/wood etc.	Various	\$1,000		1		\$0	\$1,000
↑ quantity Gear (knee pads/eyewear/pouches)	Various	\$275		7	3	\$825	\$2,750
Accident Investigation Supplies (crash zone	Various	\$10,000		1		\$0	\$10,000
Alco-Sensors and Alco-Sensor Tubes for UP	Alco Sensors, InT	\$500		7		\$0	\$3,500
↑ cost 30 liter Dry Gas Tank (Alco-Sensor calibratio	Various	\$300	\$50	1		\$50	\$350
Tint Meters	Various	\$125		20		\$0	\$2,500
JCCAPS equipment	Various	\$250		25		\$0	\$6,250
← move ou Trunk or Treat/Community Safety Day Suppl	Various	\$3,000		4	(4)	(\$12,000)	\$0
Children's Program Supplies	Various	\$4,000		1		\$0	\$4,000
- delete FY25 new Officer Supply Costs (including portable radio)		\$24,650		5	(5)	(\$123,250)	\$0
531711						(\$144,375)	\$274,970
Total						(57,046)	\$3,126,313

Public Works (1004110)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
511100	Regular Employees	\$0	\$1,728,355	\$232,101	\$354,978	\$1,782,387	\$54,032	3%
511151	Car Allowance	\$0	\$4,800	\$1,200	\$2,057	\$4,800	\$0	0%
511153	Gym Membership	\$0	\$0	\$15	\$90	\$180	\$180	100%
511200	Temp Part-time Employee	\$0	\$0	\$7,719	\$11,806	\$0	\$0	0%
511300	Overtime	\$0	\$0	\$2,210	\$2,210	\$0	\$0	0%
512101	Health	\$0	\$430,353	\$52,801	\$178,253	\$697,009	\$266,656	62%
512102	Long-Term Disability	\$0	\$7,857	\$792	\$1,947	\$9,014	\$1,157	15%
512103	Dental	\$0	\$14,671	\$1,503	\$5,187	\$17,243	\$2,572	18%
512104	Life	\$0	\$11,438	\$851	\$2,907	\$6,851	(\$4,587)	-40%
512200	Social Security (FICA)	\$0	\$102,614	\$14,273	\$21,829	\$110,507	\$7,893	8%
512300	Medicare	\$0	\$23,928	\$3,338	\$5,105	\$25,845	\$1,917	8%
512400	Retirement	\$0	\$279,089	\$30,152	\$46,115	\$303,000	\$23,911	9%
512700	Workers Compensation	\$0	\$49,067	\$40	\$49,067	\$45,157	(\$3,910)	-8%
Subtotal - Personnel		\$0	\$2,652,172	\$346,995	\$681,550	\$3,001,993	\$349,821	13%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
521200	Professional Services	\$123,340	\$272,500	\$67,388	\$150,000	\$172,500	(\$100,000)	-37%
521202	Contractual Services Admin	\$2,961,030	\$416,671	\$1,276,667	\$983,206	\$0	(\$416,671)	-100%
521208	Other IGA	\$157,143	\$175,000	\$86,576	\$175,000	\$175,000	\$0	0%
521210	Contracted	\$2,272,480	\$2,314,500	\$1,091,625	\$2,314,500	\$2,489,500	\$175,000	8%
522200	Repairs & Maintenance	\$46,999	\$100,000	\$85,246	\$100,000	\$100,000	\$0	0%
523300	Advertising	\$7,208	\$7,000	\$833	\$2,000	\$2,000	(\$5,000)	-71%
523500	Travel	\$0	\$0	\$116	\$20,000	\$51,788	\$51,788	100%
523600	Dues & Fees	\$4,435	\$6,000	\$4,339	\$8,000	\$8,630	\$2,630	44%
523700	Education & Training	\$0	\$0	\$2,040	\$7,000	\$8,212	\$8,212	100%
523901	Hospitality	\$99	\$5,500	\$1,703	\$7,000	\$10,000	\$4,500	82%
531000	Supplies	\$0	\$0	\$385	\$385	\$0	\$0	0%
531120	Office Supplies	\$2,489	\$2,600	\$1,472	\$2,600	\$2,600	\$0	0%
531130	Postage	\$349	\$500	\$349	\$500	\$500	\$0	0%
531230	Electricity	\$857,616	\$876,876	\$509,211	\$876,876	\$897,276	\$20,400	2%
531703	Operating Supplies	\$96,629	\$130,000	\$69,303	\$130,000	\$15,000	(\$115,000)	-88%
531710	Uniforms	\$0	\$0	\$0	\$4,000	\$8,400	\$8,400	100%
591610	Operating Transfers Out	\$273,717	\$273,717	\$182,478	\$273,717	\$157,873	(\$115,844)	-42%
Subtotal - Operations		\$6,803,553	\$4,580,864	\$3,379,732	\$5,054,784	\$4,099,279	(\$481,585)	-11%

TOTAL PUBLIC WORKS	\$6,803,553	\$7,233,036	\$3,726,727	\$5,736,335	\$7,101,272	(\$131,764)	-2%
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Personnel - Notable Changes in Expenditures

¹ Effective in March 2025, the City insourced the Public Works Department. All personnel expenses were previously covered as part of the contractual services (budgeted in object code 521202 in Public Works operations, TSPLOST, and the Stormwater Utility). As department staff was hired, funding was transferred within Public Works to the personnel portion of the budget as the corresponding expenditures on the contract ceased.

Operations - Notable Changes in Expenditures

- ² (\$100,000) Professional Services decrease is due to a decrease in stand-alone engineering services needed.
- ³ (\$416,671) Contractual Services decrease is due to removal of the \$3,068,843 Jacobs contract. The balance of the contract was shifted to personnel and this amount remained in operations for the travel, training, dues, fees, and other operational costs of having insourced personnel.
- ⁴ \$175,000 Contracted Services increase is driven by moving in the Hazardous Waste Disposal Event and glass recycling program from the operating supplies line for better cost accounting.
- ⁵ (\$5,000) Advertising decrease aligns with transition from print to digital procurement ads and actual spending trend.
- ⁶ \$51,788 Travel increase is due to insourcing staff and directly paying for (rather than contractor paying for) training.
- ⁷ \$2,630 Dues and Fees increase is due to insourcing staff and directly paying for (rather than contractor pay for) dues.
- ⁸ \$8,212 Education & Training increase is due to insourcing staff and directly paying for (rather than contractor pay) Education and Training of staff.
- ⁹ \$4,500 Hospitality increase is due to insourcing staff and directly paying for (rather than contractor) staff events.
- ¹⁰ \$20,400 Electricity increase is due to increase in the number and cost of lighting subdivisions and major roadways.
- ¹¹ (\$115,000) Operating Supplies decrease is due to moving the Hazardous Waste Disposal Event and glass recycling program to contracted services for better cost accounting.
- ¹² \$8,400 Uniforms increase is due to insourcing staff and directly paying for (rather than contractor pay) for uniforms.
- ¹³ (\$115,844) Operating Transfers Out decrease reflects the GTIB Loan being paid off in April 2026.
- ¹⁴ (\$481,585) overall operations decrease

Public Works (1004110)

Items shown in black parallel with the 2026 Budget. In the first column, decreases ↓ / - are shown in red text and increases ↑ / + are shown in blue text, moves shown in green text.

Professional Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity Engineering Services	Various	\$25,000		7	(4)	(\$100,000)	\$75,000
Traffic Counts	Various	\$2,500		11		\$0	\$27,500
Traffic Modeling	Various	\$25,000		1		\$0	\$25,000
Transportation Planning	Various	\$15,000		3		\$0	\$45,000
521200						(\$100,000)	\$172,500

Contractual Services Admin - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
- delete Public Works Department Professional Servi Jacobs		\$416,671		1	(1)	(\$416,671)	\$0
521202						(\$416,671)	\$0

Other IGA - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Animal Control	Fulton County	\$175,000		1		\$0	\$175,000
521208						\$0	\$175,000

Contracted - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Pavement Markings	Various	\$25,000		2		\$0	\$50,000
Traffic Signal Maintenance Contract	Yunex. Lumin	\$430,000		1		\$0	\$430,000
Right of Way Maintenance - Roadway	Optec	\$550,000		1		\$0	\$550,000
↑ cost Right of Way Maintenance - Vegetation	Yellowstone/R	\$825,000	\$50,000	1		\$50,000	\$875,000
Right of Way Maintenance - Street sweeping	PateCo	\$95,000		1		\$0	\$95,000
Intersection Geometric Improvements	Various	\$90,000		1		\$0	\$90,000
Utility Location Contract	Online Locate	\$120,000		1		\$0	\$120,000
→ move Hazardous Waste Disposal Event	KNFB		\$75,000		1	\$75,000	\$75,000
Environmental Education and Waste Reduct AM		\$37,000		1		\$0	\$37,000
Environmental Education and Waste Reduct KNFB		\$33,000		1		\$0	\$33,000
Adopt a Road Program Management	KNFB	\$10,000		1		\$0	\$10,000
→ move Glass Recycling Program			\$50,000		1	\$50,000	\$50,000
Recycling and Putrescible Waste Disposal	Conex/Conser	\$4,500		1		\$0	\$4,500
Roll-Off Service	American Dis	\$20,000		1		\$0	\$20,000
Landscaping Enhancements		\$50,000	\$0	1		\$0	\$50,000
521210						\$175,000	\$2,489,500

Repairs and Maintenance - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Emergency Repairs and Weather Events		\$25,000		4		\$0	\$100,000
522200						\$0	\$100,000

Advertising - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity Advertisements	Various	\$250		28	(20)	(\$5,000)	\$2,000
523300						(\$5,000)	\$2,000

Travel - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Travel expenses associated with staff participation in public works and transportation professional organization conferences and required training and certification activities.							
Consolidated Travel		\$51,788		1		\$51,788	\$51,788
523500						\$51,788	\$51,788

Dues and Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Call Before You Dig - Quarterly Dues	Georgia 811	\$1,500		4		\$0	\$6,000
+ add License Renewals (10)	GA Secretary of State		\$100		10	\$1,000	\$1,000
+ add International ROW Negotiation	IRWA		\$500		1	\$500	\$500
+ add ASHE Dues	ASHE		\$55		6	\$330	\$330
+ add ITS/ITE Events/Dues	ITS/ITE		\$200		4	\$800	\$800
523600						\$2,630	\$8,630

Education and Training - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Education and training for staff participation in public works and transportation professional organization conferences and required training and certification activities.							
Consolidated Education and Training			\$8,212	1		\$8,212	\$8,212
523700						\$8,212	\$8,212

Hospitality - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Food for Emergency Operation Center even	Various	\$250		10		\$0	\$2,500
Hotel stays for Emergency Operations Cent	Various	\$150		20		\$0	\$3,000
+ add Staff Development	Various		\$250	18		\$4,500	\$4,500
523901						\$4,500	\$10,000

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Basic Office Supplies - Folders, Pens, Etc.	Office Depot, I	\$50		52		\$0	\$2,600
531110						\$0	\$2,600

Postage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Letters and Mailings	USPS	\$0.69		725		\$0	\$500
531130						\$0	\$500

Electricity - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ cost Streetlights (~3400) in subdivisions and along	Sawnee EMC	\$51,000	\$500	12		\$6,000	\$618,000
55 Traffic Signals plus school flashers	Sawnee EMC	\$2,400		12		\$0	\$28,800
↑ cost Streetlights for 23 subdivisions and 3 major i	Georgia Powe	\$17,273	\$1,000	12		\$12,000	\$219,276
↑ cost 26 Traffic Signals plus school flashers	Georgia Powe	\$2,400	\$200	12		\$2,400	\$31,200
531230						\$20,400	\$897,276

Operating Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
← move Glass Recycling Program		\$50,000		1	(1)	(\$50,000)	\$0
← move Hazardous Waste Disposal Event	KNFB	\$75,000	(\$75,000)	1	(1)	(\$75,000)	\$0
↑ cost Safety Equipment		\$5,000	\$10,000	1		\$10,000	\$15,000
531703						(\$115,000)	\$15,000

Uniforms - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
+ add additional uniforms for field services / construction staff			\$400		21	\$8,400	\$8,400
531710						\$8,400	\$8,400

Operating Transfers Out - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ quantity Debt Service for \$4M Resurfacing Loan at 3	GTIB, State R	\$22,810	(\$256)	12	(5)	(\$115,844)	\$157,873
591610						(\$115,844)	\$157,873

Total (\$481,585) \$4,099,279

Recreation and Parks (1006110)

Personnel		FY2024	FY2025			FY2026	\$ Inc (Dec)		% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		(Dec)
511100	Regular Employees	\$664,603	\$712,114	\$522,359	\$783,107	\$759,987	\$47,873	¹	7%
511151	Car Allowance	\$4,800	\$4,800	\$2,800	\$4,800	\$4,800	\$0		0%
511153	Gym Membership	\$255	\$180	\$375	\$825	\$900	\$720		400%
511200	Temporary/PT Employee	\$291,653	\$280,000	\$171,784	\$280,000	\$300,000	\$20,000	²	7%
511300	Overtime	\$13,395	\$20,000	\$14,143	\$21,630	\$20,000	\$0		0%
512101	Health	\$113,203	\$165,895	\$92,371	\$146,153	\$168,076	\$2,181	³	1%
512102	Long-Term Disability	\$3,707	\$3,343	\$2,172	\$2,810	\$4,121	\$778		23%
512103	Dental	\$5,520	\$5,509	\$3,100	\$4,665	\$5,365	(\$144)		-3%
512104	Life	\$5,606	\$4,844	\$3,213	\$4,255	\$3,939	(\$905)		-19%
512200	Social Security (FICA)	\$58,380	\$76,757	\$42,661	\$64,038	\$65,719	(\$11,038)	⁴	-14%
512300	Medicare	\$13,653	\$18,268	\$9,977	\$15,259	\$15,369	(\$2,899)	⁵	-16%
512400	Retirement	\$110,921	\$122,660	\$76,852	\$117,538	\$126,850	\$4,190	⁶	3%
512700	Workers Compensation	\$19,502	\$2,104	\$14,684	\$29,368	\$1,515	(\$589)		-28%
Subtotal - Personnel		\$1,305,197	\$1,416,474	\$956,491	\$1,474,448	\$1,476,641	\$60,167	⁷	4%

Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)		% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025		(Dec)
521200	Professional Services	\$3,672	\$5,000	\$1,800	\$7,200	\$70,200	\$65,200	⁸	1304%
521210	Contracted	\$2,247,242	\$2,283,500	\$1,219,191	\$2,225,000	\$2,193,800	(\$89,700)	⁹	-4%
522200	Repairs & Maintenance	\$430	\$35,000	\$11,750	\$35,000	\$0	(\$35,000)	¹⁰	-100%
522320	Rental - Equip. & Vehicles	\$16,030	\$18,500	\$7,150	\$17,500	\$14,508	(\$3,992)	¹¹	-22%
523300	Advertising	\$1,837	\$0	\$0	\$0	\$0	\$0		
523400	Printing & Binding	\$1,042	\$4,925	\$1,911	\$3,500	\$4,925	\$0		0%
523500	Travel	\$2,616	\$30,794	\$4,026	\$30,000	\$22,069	(\$8,725)	¹²	-28%
523600	Dues & Fees	\$24,841	\$9,315	\$3,988	\$9,315	\$1,995	(\$7,320)	¹³	-79%
523700	Education & Training	\$7,994	\$7,360	\$4,095	\$7,360	\$2,931	(\$4,429)	¹⁴	-60%
523852	Software Licensing Fee	\$0	\$0	\$0	\$0	\$8,274	\$8,274	¹⁵	
523901	Hospitality	\$21,931	\$27,000	\$17,897	\$27,000	\$27,000	\$0		0%
523903	Merchant Services Charge	\$5,754	\$4,800	\$3,612	\$4,800	\$4,800	\$0		0%
523906	Local Grant Match	\$0	\$30,000	\$0	\$30,000	\$30,000	\$0		0%
531111	Vehicle Supplies	\$5,316	\$4,000	\$0	\$2,000	\$4,800	\$800		20%
531120	Office Supplies	\$966	\$3,840	\$1,925	\$6,385	\$3,840	\$0		0%
531130	Postage	\$10	\$200	\$33	\$150	\$200	\$0		0%
531210	Water/Sewage	\$114,311	\$131,220	\$66,017	\$131,220	\$131,220	\$0		0%
531220	Natural Gas	\$6,843	\$5,904	\$2,490	\$5,904	\$5,904	\$0		0%
531230	Electricity	\$115,794	\$276,000	\$93,739	\$276,000	\$276,000	\$0		0%
531600	Small Equipment	\$3,458	\$2,500	\$288	\$2,000	\$2,500	\$0		0%
531703	Operating Supplies	\$330,363	\$5,000	\$233	\$6,789	\$0	(\$5,000)	¹⁶	-100%
531705	Special Events	\$170,137	\$415,000	\$354,397	\$415,000	\$491,000	\$76,000	¹⁷	18%
531710	Uniforms	\$3,744	\$4,000	\$0	\$3,000	\$4,000	\$0		0%
Subtotal - Operations		\$3,084,331	\$3,303,858	\$1,794,543	\$3,245,123	\$3,299,966	(\$3,892)	¹⁸	0%

TOTAL RECREATION AND PARKS	\$4,389,528	\$4,720,332	\$2,751,034	\$4,719,571	\$4,776,607	\$56,275	1%
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Personnel - Notable Changes in Expenditures

¹ \$47,873 Regular Employees salary increase reflecting COLA and Merit increases and sick leave buy back.

- ² \$20,000 Temporary/PT Employee increase reflecting additional hours for part time staff.
- ³ \$2,181 Health insurance cost decrease based on coverage and plan selection choices by departmental personnel.
- ⁴ (\$11,038) Social Security decrease based on realignment of existing staff.
- ⁵ (\$2,899) Medicare increase based on realignment of existing staff.
- ⁶ \$4,190 Retirement increase based on realignment of existing staff.
- ⁷ \$60,167 overall personnel increase

Operations - Notable Changes in Expenditures

- ⁸ \$65,200 Professional Services increase due to moving softball umpires and instructor fees from Contracted Services to Professional Services for better cost accounting.
- ⁹ (\$89,700) Contracted decrease due to competitive rebid of the parks maintenance contracts and moving Christmas Tree storage, set-up and take-down for better accounting, additional holiday lighting for the City Hall Parking lot.
- ¹⁰ (\$35,000) Repairs & Maintenance decrease due to moving Christmas Tree expenses to Contracted Services.
- ¹¹ (\$3,992) Rental Equipment & Vehicles decrease due to removal of light rental for events as they are no longer needed.
- ¹² (\$8,725) Travel decrease driven by a budget-wide review of staff spending on Travel, five year history of expenditures, and reducing to align more closely to actuals in Recreation and Parks.
- ¹³ (\$7,320) Dues & Fees decrease due to moving music and registration licensing to Software Licensing.
- ¹⁴ (\$4,429) Education and Training decrease driven by a budget-wide review of staff spending on Education and Training, five year history of expenditures, and reducing to align more closely to actuals in Recreation and Parks.
- ¹⁵ \$8,274 Software Licensing Fee increase due to moving music licensing and online registration program from Dues & Fees for better accounting, along with budgeting for scheduling software and Field/Program Closure Notification System.
- ¹⁶ (\$5,000) Operating Supplies decrease due to inclusion of Adaptive Recreation Events/Programs in Special Events.
- ¹⁷ \$76,000 Special Events increase due to expanding the scope and scale of the Arts Festival and increase in rental costs of bathrooms, dumpsters, etc. for existing events.
- ¹⁸ (\$3,892) overall operations decrease

Recreation and Parks (1006110)

Items shown in black parallel with the 2026 Budget. In the first column, decreases ↓ / - are shown in red text and increases ↑ / + are shown in blue text, moves shown in green text.

Professional Services - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
→ move Adult Co-Ed Softball Umpires		\$1,700	\$500	1		\$2,200	\$2,200
→ move Instructor Fees (Free Outdoor Fitness, Pickleball, etc.)		\$1,000		60		\$60,000	\$60,000
→ move Park Place Instructors, Speakers, Etc.		\$8,000		1		\$8,000	\$8,000
- delete Survey for Park Properties		\$5,000		1	(1)	(\$5,000)	\$0
521200						\$65,200	\$70,200

Contracted - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↓ cost Parks Maintenance South (Autrey Mill, Morton Rd, Newtown, etc.)		\$1,260,000	(\$230,000)	1		(\$230,000)	\$1,030,000
Parks Maintenance North (Bell/Boles, Cauley Creek, Shakera)		\$800,000		1		\$0	\$800,000
+ add Parks Maintenance Boardwalk at Town Center		\$0	\$200,000	1		\$200,000	\$200,000
↓ cost Park MOU with Fulton Schools for City Use		\$100,000	(\$30,000)	1		(\$30,000)	\$70,000
Landscaping (City Hall) Quarterly Planting		\$3,000		4		\$0	\$12,000
Lawn Chemical Treatment (City Hall) (weeds, fertilizer, etc.)		\$300		6		\$0	\$1,800
Lawn Maintenance (City Hall)		\$2,500		12		\$0	\$30,000
← move Adult Co-Ed Softball Umpires		\$1,700		1	(1)	(\$1,700)	\$0
← move Instructor Fees (Free Outdoor Fitness, Pickleball, Summer Camp)		\$1,000		60	(60)	(\$60,000)	\$0
← move Park Place Instructors, Speakers, Etc.		\$8,000		1	(1)	(\$8,000)	\$0
→ move City Hall Christmas Tree Set-up & Take-down, Storage & Tree Removal		\$35,000		1		\$35,000	\$35,000
+ add City Hall Parking Lot Holiday Lighting			\$5,000	1		\$5,000	\$5,000
Daffodil Annual Planting		\$10,000		1		\$0	\$10,000
521210						(\$89,700)	\$2,193,800

Repairs & Maintenance - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
← move City Hall Christmas Tree Set-up & Take-down, Storage & Tree Removal		\$35,000		1	(1)	(\$35,000)	\$0
522200						(\$35,000)	\$0

Rental - Equipment and Vehicles - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
- delete Light Rental for Events (3 movies, 4 concerts, 1 holiday event)		\$500		10	(10)	(\$5,000)	\$0
↑ cost Mini-Bus Rental (for Park Place Field Trip: BusMax)		\$250	\$24	42		\$1,008	\$11,508
Charter Bus Rental (Park Place Field Trip: Cooper Transportation)		\$1,500		2		\$0	\$3,000
522320						(\$3,992)	\$14,508

Printing and Binding - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Special Needs Program Guide	Various	\$1		1,300		\$0	\$1,625
Other Brochures, Flyers & Signs	Various	\$100		33		\$0	\$3,300
523400						\$0	\$4,925

Travel - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Travel expenses associated with staff participation in recreation and parks professional organization conferences and training, and events.							
Consolidated Travel		\$22,069		1		\$22,069	\$22,069
523500						(\$8,725)	\$22,069

Dues and Fees - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
GRPA Annual Agency Dues	GRPA	\$775		1		\$0	\$775
NRPA Annual Membership Dues	NRPA	\$700		1		\$0	\$700
GRPA District 7 Dues	GRPA	\$100		1		\$0	\$100
NRPA CPRP Renewal Fee	NRPA	\$60		4		\$0	\$240
← move Music Licensing Fees	Various	\$1,500		2	(2)	(\$3,000)	\$0

SFEA annual dues	SFEA	\$180	1	\$180	\$180
← move Online Registration Program - Annual Fee Rec1		\$4,500	1 (1)	(\$4,500)	\$0
523600				(\$7,320)	\$1,995

Education and Training - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
<i>Education and training for staff participation in recreation and parks professional organization conferences and training.</i>							
Consolidated Education and Training		\$2,931	1			\$2,931	\$2,931
523700						(\$4,429)	\$2,931

Software Licensing Fee - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
→ move Music Licensing Fees	Various	\$1,500		-	2	\$3,000	\$3,000
+ add Field/Program Closure Notification System Rainout Line		\$399			1	\$399	\$399
+ add Scheduling Software	When to Work	\$375			1	\$375	\$375
→ move Online Registration Program - Annual Fee Rec1		\$4,500		-	1	\$4,500	\$4,500
523901						\$8,274	\$8,274

Hospitality - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Park Place - Group Food Activities (lunch'n'learns, potluck din		\$300		40		\$0	\$12,000
Park Place - Promotional Items (branded items, bingo prizes,		\$9,000		1		\$0	\$9,000
Park Place - Water, Coffee, and Coffee Supplies		\$4,000		1		\$0	\$4,000
Park Place - Water, Coffee, and Coffee Supplies		\$500		4		\$0	\$2,000
523901						\$0	\$27,000

Merchant Service Charges - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Credit Card Processing Fee	Bank	\$400		12		\$0	\$4,800
523903						\$0	\$4,800

Local Grant Match - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Council program to support local arts		\$30,000		1		\$0	\$30,000
523906						\$0	\$30,000

Vehicles - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
↑ quantity Park Golf Carts (tune up, tire repair, batter Action Specialty C		\$800		5	1	\$800	\$4,800
531111						\$800	\$4,800

Office Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Park Place - Basic Office Supplies - Folders, Pens, Etc.		\$35		26		\$0	\$910
Park Place - Main Printer/Copier - Toner and Ink Cartridges		\$300		3		\$0	\$900
Park Place - Color Printer - Toner and Ink Cartridges		\$189		8		\$0	\$1,512
Park Place - Desk Printer - Ink Cartridges		\$84		2		\$0	\$168
Cauley Creek - Basic Office Supplies - Folders, Pens, Etc.		\$35		10		\$0	\$350
531120						\$0	\$3,840

Postage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Letters and Mailings	USPS	\$1		200		\$0	\$200
531130						\$0	\$200

Water/Sewage - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Park Irrigation and Bathrooms	Fulton County	\$10,935		12		\$0	\$131,220
531210						\$0	\$131,220

Natural Gas - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Park Place	EMC Gas	\$208		12		\$0	\$2,496

Autrey Mill - Propane	North Georgia Propane	\$234	12	\$0	\$2,808
Cauley Maintenance Shop - Propane	EMC Gas	\$50	12	\$0	\$600
531220				\$0	\$5,904

Electricity - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Parks and Park Buildings	Sawnee EMC, Gec	\$23,000		12		\$0	\$276,000
531230						\$0	\$276,000

Small Equipment - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Newtown Clubhouse fitness equipment		\$250		4		\$0	\$1,000
Park Place (small equipment purchases)		\$1,500		1		\$0	\$1,500
531600						\$0	\$2,500

Operating Supplies - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
← move Adaptive Recreation Events/Programs		\$5,000		1	(1)	(\$5,000)	\$0
531703						(\$5,000)	\$0

Special Events - Item Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
→ move Adaptive Rec - Santa Lunch			\$500		1	\$500	\$500
→ move Adaptive Rec - Bingo			\$500		2	\$1,000	\$1,000
→ move Adaptive Rec - Dance			\$2,000		1	\$2,000	\$2,000
→ move Adaptive Rec - Movie			\$1,000		1	\$1,000	\$1,000
→ move Adaptive Recreation North Fulton Special Needs Expo			\$500		1	\$500	\$500
Battle of The Band		\$5,000		1		\$0	\$5,000
Breakfast with Santa		\$1,500		1		\$0	\$1,500
Daffodil Days Children's Carnival		\$45,000	\$5,000	1		\$5,000	\$50,000
Diwali Market		\$55,000	\$5,000	1		\$5,000	\$60,000
Easter Bunny Hop		\$5,000		1		\$0	\$5,000
Holly Jolly Block Party		\$34,000	\$6,000	1		\$6,000	\$40,000
Honoring Our Veterans		\$6,000		1		\$0	\$6,000
Independence Day Celebration		\$40,000	\$5,000	1		\$5,000	\$45,000
International Festival		\$50,000	\$5,000	1		\$5,000	\$55,000
Johns Creek Aquatic Team JCAT		\$8,000		1		\$0	\$8,000
Johns Creek Arts Festival		\$15,000	\$35,000	1		\$35,000	\$50,000
Juneteenth Celebration		\$20,000	\$5,000	1		\$5,000	\$25,000
Literary Tour		\$5,000		1		\$0	\$5,000
Lunar New Year		\$20,000	\$5,000	1		\$5,000	\$25,000
Movies in the Park		\$2,500		3		\$0	\$7,500
Patriot Day Commemoration		\$1,000		1		\$0	\$1,000
Public Safety Day		\$5,000		1		\$0	\$5,000
Pup-a-Palooza		\$2,000		1		\$0	\$2,000
Summer Concert Series		\$20,000		4		\$0	\$80,000
Touch-A-Truck		\$5,000		1		\$0	\$5,000
Trunk-or-Treat		\$5,000		1		\$0	\$5,000
531705						\$76,000	\$491,000

Uniforms - Items Described	Vendor Name	Cost per	+ or (-)	Units	+ or (-)	Variance	Total
Uniforms for part-time employees	Various	\$100		40		\$0	\$4,000
531710						\$0	\$4,000

TOTAL (\$3,892) 3,299,966

Capital Projects and Enhancements (Fund 301)

To improve the annual budgeting process and provide additional transparency and clarity for implementation of long-range initiatives, the City Council has implemented a Capital Improvement Planning Policy and a five-year Capital Improvement Plan (detailing projects of consensus). The Capital Improvement Plan (CIP) projects were discussed at the City Council annual retreat in January and at a Work Sessions in the spring. Of note, the CIP is an effort to prioritize and connect all the adopted plans and desired capital projects and does not allocate specific funding. The projects identified for FY2026 represent the upcoming needs for the City and have been included below for consideration as part of the FY2026 Budget.

In addition to the FY2026 capital projects from the CIP, enhancement requests (projects or personnel additions/reclassifications that expanded/improved services beyond the current service level) are listed below. All projects were reviewed and prioritized for funding by the Department Head staff team. A set of three tiers was developed as a means to communicate priority level. The top tier is recommended for funding and the other projects are also prioritized should additional funding become available. All projects are summarized in a table below and then described more fully on the pages that follow.

#	Project	Requested	Funded	Type	Tier
1	Performing Arts Center - Construction Documents	\$5,000,000	\$5,000,000	Capital	1
2	Recruitment Positions: (4) Police Cadets and (2) Fire Recruits	\$0	\$0	Personnel	1
3	(new position) Parks Field Superintendent	\$101,000	\$101,000	Personnel	1
4	Vehicle for Parks Field Superintendent Position	\$45,000	\$45,000	Capital	1
5	Comprehensive Plan Update Phase I	\$100,000	\$100,000	Capital	1
6	Independence Day Event Enhancement	\$50,000	\$35,000	Enhancement	1
7	Park Partnership - Second Fulton County School	\$70,000	\$70,000	Capital	1
8	Wellness Initiative - Smart Wellness Devices	\$50,000	\$50,000	Enhancement	1
Subtotal (Tier 1)		\$5,416,000	\$5,401,000		

#	Project	Requested	Funded	Type	Tier
9	Boardwalk at Town Center Restrooms Addition	\$1,000,000	\$0	Capital	2
10	Cauley Creek Outparcel - Water/Sewer Infrastructure	\$600,000	\$0	Capital	2
11	Municode Legal Review and Recodification	\$30,000	\$0	Enhancement	2
12	(new position) Facilities Manager	\$131,000	\$0	Personnel	2
13	Newtown Park Tennis and Pickleball Court Lighting	\$300,000	\$0	Capital	2
14	Comprehensive Plan Update Phase II	\$200,000	\$0	Capital	2
15	(new position) Code Compliance Officer	\$96,000	\$0	Personnel	2
16	Electric Vehicle Fire Extinguishment Blanket and Nozzles	\$12,000	\$0	Capital	2
17	(new position) Police Officer (1 of 4)	\$98,000	\$0	Personnel	2
18	Vehicle for Police Office (1 of 4)	\$83,000	\$0	Capital	2
19	(new position) Police Officer (2 of 4)	\$98,000	\$0	Personnel	2
20	Vehicle for Police Office (2 of 4)	\$83,000	\$0	Capital	2
21	(new position) Police Officer (3 of 4)	\$98,000	\$0	Personnel	2
22	Vehicle for Police Office (3 of 4)	\$83,000	\$0	Capital	2
23	(new position) Police Officer (4 of 4)	\$98,000	\$0	Personnel	2
24	Vehicle for Police Office (4 of 4)	\$83,000	\$0	Capital	2

25	Stormwater Grant Program	\$250,000	\$0	Capital	2
26	(new position) Administrative Worker (Part-Time)	\$25,000	\$0	Personnel	2
27	Sidewalk Prioritization Policy (Next Project)	\$200,000	\$0	Capital	2
28	Multi Modal Policy (Next Project)	\$200,000	\$0	Capital	2
29	Cauley Creek Master Plan Update	\$100,000	\$0	Capital	2
30	Cauley Creek Destination Playground	\$300,000	\$0	Capital	2
31	(new position) Economic Development Coordinator	\$101,000	\$0	Personnel	2
Subtotal (Tier 2)		\$4,269,000	\$0		

#	Project	Requested	Funded	Type	Tier
32	(new position) IT Analyst I	\$131,000	\$0	Personnel	3
33	(new position) Arts and Cultural Affairs Manager	\$108,000	\$0	Personnel	3
34	Stormwater System Improvements - Capital Projects	\$500,000	\$0	Capital	3
35	Boardwalk at Town Center Fountain Addition	\$500,000	\$0	Capital	3
36	Cauley Creek Park Outparcel - Adventure Play Area	\$300,000	\$0	Capital	3
37	Incident / Special Event Command Vehicle	\$225,000	\$0	Enhancement	3
38	Drone First Responder (DFR) System	\$150,000	\$0	Enhancement	3
39	Transportation Master Plan Update	\$300,000	\$0	Capital	3
40	Court Docket Digital Monitor Display System	\$14,000	\$0	Capital	3
Subtotal (Tier 3)		\$2,228,000	\$0		

Requested Funded
TOTAL (all requests, all tiers) \$11,913,000 \$5,401,000

Projects Described

1	Performing Arts Center - Construction Documents	Funded:	\$5,000,000
	Requested by: City Manager's Office	Requested:	\$5,000,000
<p>For nearly a decade, the community has discussed the possibility of constructing a Performing Arts Center. Presently, Johns Creek organizations make do with smaller venues (such as churches and school auditoriums) within the City or travel outside the city to perform, and indoor space for community meetings and other uses is limited. After extended discussions and several studies, at a Special Called Meeting in June 2025, the Council reached consensus to empower the voters to determine if the City should move forward with a Performing Arts Center. If approved by the voters in November's elections, before general obligation bonds could be issued for construction, the engineering for the facility and completion of construction documents are a necessary precursor. This \$5M project would provide the funding for construction documents for the Performing Arts Center. The construction documents would flesh out the details for the facility, anticipated to be a multi-story 800-seat performance hall with the necessary support areas including (1) front of house – lobby, gathering areas, and lobby support (box office, lobby, concessions, restrooms); (2) performance spaces (auditorium and stage); (3) back-of-house stage and performance support (scenery dock, instrument storage, green room, dressing rooms); and (4) multi-purpose room (combination black box theater / VIP reception area / flexible space).</p>			

2	Recruitment Positions: (4) Police Cadets and (2) Fire Recruits	Funded:	\$0
	Requested by: Police and Fire Departments	Requested:	\$0
	<p>This zero dollar project supports a proactive recruitment strategy to maintain operational efficiency and ensure the continued safety and security of the Johns Creek community. The authorization of four police cadets and two fire recruits streamlines and reduces the time it takes to fill vacant positions. It takes approximately 54 weeks to fully replace a certified police officer. Since the entire process can span more than a year, waiting until an officer retires or resigns to leverage anticipated vacancies can result in prolonged understaffing. By authorizing positions in advance, recruiting efforts can start earlier, helping to minimize staffing gaps and ensuring a smoother transition. It takes approximately 10-months to replace a certified fire fighter. In 2023, the Johns Creek Fire Department (JCFD) launched its own in-house entry-level recruit school. This approximately 10-month program provides training and certification for individuals to become NPQ-2 Firefighters (National Professional Qualifications, Level 2) and Advanced Emergency Medical Technicians (AEMTs). The course is both physically demanding and academically rigorous, which has led to a number of cadets being unable to complete it and subsequently being dismissed. By allowing for additional cadet positions, the department would be better equipped to account for the program's attrition rate. Furthermore, with several retirements expected in the near future, these additional positions will help the department maintain essential staffing levels and continue delivering high-quality service.</p>		

3	(new position) Parks Field Superintendent	Funded:	\$101,000
	Requested by: Recreation and Parks	Requested:	\$101,000
	<p>The addition of Cauley Creek Park doubled the park property and assets being maintained by the Recreation and Parks Department and will expand again with the opening of The Boardwalk at Town Center park in 2026. The department currently has one full-time Field Superintendent to oversee all maintenance contractors, check on issues, generate work orders and coordinate maintenance operations. An additional staff member is needed to maintain all park assets to the Johns Creek standard.</p>		

4	Vehicle for Parks Field Superintendent Position	Funded:	\$45,000
	Requested by: Recreation and Parks	Requested:	\$45,000
	<p>If the Parks Field Superintendent position is approved, a vehicle will be needed. Since this is an addition to the vehicle fleet, it is not requested from the Vehicle Replacement Accrual Fund. If approved, the future replacement cost for this vehicle will be accrued in subsequent budgets.</p>		

5 Comprehensive Plan Update Phase I	Funded:	\$100,000
Requested by: Community Development	Requested:	\$100,000
<p>Local planning is both a fundamental responsibility of local government as well as a foundational reason as to why Johns Creek was incorporated in 2006. The City's first Comprehensive Plan took roughly two years to complete and was adopted in November 2008. The City's last full update of the Comprehensive Plan was adopted in 2018 and took roughly two years to complete. Full updates to a Comprehensive Plan are required every ten years. The City is required to complete its next major 10-year update by October of 2028. The Comprehensive Plan sets forth the future development framework and vision for the community based on input from stakeholders and the general public in the following plan elements: Community Goals, Needs and Opportunities, Broadband Services, Land Use, Transportation, and Community Work Program. The project is divided into two phases with the \$100K recommended in FY2026 so that the project could begin without the urgency of a looming deadline and so that staff could bid the project with add-alternates using the minimum requirements as the base scope and additional meetings or engagement efforts as costs that could be added in a second phase in FY2027.</p>		

6 Independence Day Event Enhancement	Funded:	\$35,000
Requested by: Recreation and Parks	Requested:	\$50,000
<p>The requested funding would enhance the Independence Day Celebration by adding the Johns Creek Symphony to perform a two hour show in conjunction with a fireworks show for the 2026 Independence Day event on July 3, 2026 in celebration of the 250th anniversary of the United States of America. It also includes funding for audio production and coordination with the fireworks provider and music licensing.</p>		

7 Park Partnership - Second Fulton County School	Funded:	\$70,000
Requested by: Recreation and Parks	Requested:	\$70,000
<p>The adopted Recreation and Parks Strategic Plan recommends partnerships with local schools to expand available park areas to the public. In the fall of 2024, the City entered its first such partnership with Abbotts Hill Elementary to allow the public to use the school field, courts, and playgrounds as a public park outside of school hours. Per the adopted IGA with Fulton County Schools, the City has to maintain the school fields, courts and playground after schools (estimated at \$54K per year) and complete a modest (\$10-\$15K) capital enhancement project each year. The requested funds would provide for expansion to a second partnership and grant our residents access to the school grounds as a park outside of school hours.</p>		

8 Wellness Initiative - Smart Wellness Devices	Funded:	\$50,000
Requested by: Human Resources	Requested:	\$50,000
<p>In a continued effort to manage rising healthcare costs and provide tools for employees to improve their overall health and well being, this initiative provides funding for cost sharing between the city and employee for the purchase of smart wellness devices. These devices track a variety of metrics and provide detailed and personalized health and wellness insights that can be used by the employee to optimize their health and well being.</p>		

9	Boardwalk at Town Center Restrooms Addition	Funded:	\$0
Requested by: Recreation and Parks		Requested:	\$1,000,000
<p>When the Boardwalk at Town Center was planned, the decision was made to forego dedicated restroom facilities and plan to bring in portable facilities for special events held at the park. The restroom on the back corner of City Hall (back left from the front of the building) was anticipated to be sufficient to serve casual usage of the park and trail. To improve the usability of the park and the experience for users, additional restrooms would be ideal. The first \$1M of requested funding is anticipated to fund engineering, right-of-way acquisition (if necessary), and sewer line work. The second \$1M (to be requested in a future year once construction documents are completed) is anticipated to fund the construction of the additional restroom facility. The location has not yet been finalized nor has any engineering been completed. Of note, the addition of restrooms would have on-going maintenance costs for both operational supplies and water/sewer usage.</p>			

10	Cauley Creek Outparcel - Water/Sewer Infrastructure	Funded:	\$0
Requested by: Recreation and Parks		Requested:	\$600,000
<p>The Recreation and Parks Master Plan (adopted in 2023) included a conceptual plan for the 12-acres along the Chattahoochee River acquired following the development of the overall Cauley Creek Master Plan. Referred to as "the outparcel," the area is anchored by a roughly 11,300 square foot building envisioned to become a special event facility. The biggest challenge to opening the building for public use is that it is presently served by a single toilet on a septic tank. Before the building can be considered for use by the public, a water/sewer connection needs to be run to the building (to allow additional restroom facilities to be added). Based on the topography of the park, a lift station will be required for the sewer extension. The requested funding would provide for design and construction of the needed utility extensions. Preliminary study conducted this year indicates the cost may be closer to \$600K to complete both the water/sewer line work as well as the construction of the restrooms. Although this is higher than the prior estimate (of \$500K) it is more accurate based on the best available information.</p>			

11	Municode Legal Review and Recodification	Funded:	\$0
Requested by: City Clerk's Office		Requested:	\$30,000
<p>Based on best practices, recodification of a City Code of Ordinances should occur every 10-15 years and the process has not been completed since incorporation. The recodification typically involves a "deep dive" to review all city ordinances and compare them to the current version of the code as well as current State statutes, logical reorganizing if needed, gender neutralization, and removal of obsolete provisions. The result would be a code free from errors and inconsistencies with enhanced clarity. This project is estimated to take 18-24 months to complete. The requested funding is based on a quote.</p>			

12	(new position) Facilities Manager	Funded:	\$0
	Requested by: Facilities	Requested:	\$131,000
	<p>The City presently operates with one individual overseeing the maintenance and associated work completed across all city facilities as well as checking on issues, generating and completing work orders, and coordinating maintenance operations. An additional staff member is needed to maintain all city facilities to the Johns Creek standard. The Facilities Manager would be responsible for ensuring the safe, efficient, and well-maintained operation of the City Hall complex building and grounds as well as other city facilities. This includes managing maintenance, repairs, and renovations of buildings, facilities, and equipment; overseeing contracts with vendors and contractors; and ensuring compliance with safety regulations. This position will manage the room reservation schedule for City Hall meeting rooms, including room set-up for meetings during and after regular business hours.</p>		
13	Newtown Park Tennis and Pickleball Court Lighting	Funded:	\$0
	Requested by: Recreation and Parks	Requested:	\$300,000
	<p>The Recreation and Parks Master Plan prioritizes adding lighting to the tennis and pickleball courts to expand playing time at the courts. The addition of the court lighting is anticipated to have a similar positive response from the community as the 2023 addition of the field lighting at the adjacent multi-purpose field at Newtown Park. As with the multi-purpose field lights, the proposed LED lights will provide safe, well-lit courts for users while having deploying the latest technology to limit light spillover so as to have minimal impact on the surrounding area.</p>		
14	Comprehensive Plan Update Phase II	Funded:	\$0
	Requested by: Community Development	Requested:	\$200,000
	<p>Described above with Phase I of the project, local planning is both a fundamental responsibility of local government as well as a foundational reason as to why Johns Creek was incorporated. The City's first Comp Plan took roughly two years to complete and was adopted in November 2008. This second phase to the project (recommended for consideration in FY2027) would allow for more robust community involvement and engagement above the minimum requirements established by the Department of Community Affairs. The need for a second phase (and or more community involvement) can be assessed when the Council awards the contract for the first phase of the project.</p>		
15	(new position) Code Compliance Officer	Funded:	\$0
	Requested by: Community Development	Requested:	\$96,000
	<p>The city currently has two code staff, one Code Compliance Supervisor and one Code Officer. The supervisor monitors and services all commercial properties and special projects, and the lone code officer handles all residential violations. The position is needed for succession planning, improving the ability to scale up and provide support to the Police Department on special projects/investigations, and to provide support to building inspectors by assisting with review of outstanding permit. The new Officer position will be directly responsible for investigating and closing out the backlog of building permits that were issued but not completed, expired, or abandoned. The requested position will fill a need to ensure the continuance of a well-trained code division to serve residents and businesses.</p>		

16	Electric Vehicle Fire Extinguishment Blanket and Nozzles	Funded:	\$0
	Requested by: Fire	Requested:	\$12,000
	This request is to purchase four fire blankets and nozzles to enhance the Johns Creek Fire Department's capability to combat electric vehicle (EV) fires. The equipment would be placed on front line fire apparatus at each Fire Station. This equipment will allow a safer and quicker "knock down" of hazardous EV fires. In the past year, the JCFD has responded to four EV fires.		
17	(new position) Police Officer (1 of 4)	Funded:	\$0
	Requested by: Police	Requested:	\$98,000
	To help maintain the current level of professional, strategic, proactive, and trust-building policing services, four additional police officers are requested. The Johns Creek Police Department (JCPD) Multi-Year Plan outlines current trends, workload impacts, crime statistics, present criminal activity, added operating standards, and consideration of the challenges impacting the department. Although Johns Creek's officers per 1,000 residents ratio is low compared to both regional and national averages, our calls for service and criminal activity also fall below the regional and national averages. The request for additional positions is not driven in pursuit of a set "officers per thousand" ratio but a review of trends in criminal activity (burglaries, entering autos, family violence, and accidents) which all occurred in higher rates this year than last. Additionally, the number of city-sponsored special events, homeowner's association programs, and other engagement opportunities has increased compared to prior years. Long-term to maintain the current level of policing, 4 additional officers will be needed. This requested \$98,000 of funding would add one police officer position.		
18	Vehicle for Police Office (1 of 4)	Funded:	\$0
	Requested by: Police	Requested:	\$83,000
	If the Police Officer position is approved, a vehicle will be needed. Since this is an addition to the vehicle fleet, it is not requested from the Vehicle Replacement Accrual Fund. If approved, the future replacement cost for this vehicle will be accrued in subsequent budgets.		

19	(new position) Police Officer (2 of 4)	Funded:	\$0
Requested by: Police		Requested:	\$98,000
<p>To help maintain the current level of professional, strategic, proactive, and trust-building policing services, four additional police officers are requested. The Johns Creek Police Department (JCPD) Multi-Year Plan outlines current trends, workload impacts, crime statistics, present criminal activity, added operating standards, and consideration of the challenges impacting the department. Although Johns Creek's officers per 1,000 residents ratio is low compared to both regional and national averages, our calls for service and criminal activity also fall below the regional and national averages. The request for additional positions is not driven in pursuit of a set "officers per thousand" ratio but a review of trends in criminal activity (burglaries, entering autos, family violence, and accidents) which all occurred in higher rates this year than last. Additionally, the number of city-sponsored special events, homeowner's association programs, and other engagement opportunities has increased compared to prior years. Long-term to maintain the current level of policing, 4 additional officers will be needed. This requested \$98,000 of funding would add one police officer position.</p>			

20	Vehicle for Police Office (2 of 4)	Funded:	\$0
Requested by: Police		Requested:	\$83,000
<p>If the Police Officer position is approved, a vehicle will be needed. Since this is an addition to the vehicle fleet, it is not requested from the Vehicle Replacement Accrual Fund. If approved, the future replacement cost for this vehicle will be accrued in subsequent budgets.</p>			

21	(new position) Police Officer (3 of 4)	Funded:	\$0
Requested by: Police		Requested:	\$98,000
<p>To help maintain the current level of professional, strategic, proactive, and trust-building policing services, four additional police officers are requested. The Johns Creek Police Department (JCPD) Multi-Year Plan outlines current trends, workload impacts, crime statistics, present criminal activity, added operating standards, and consideration of the challenges impacting the department. Although Johns Creek's officers per 1,000 residents ratio is low compared to both regional and national averages, our calls for service and criminal activity also fall below the regional and national averages. The request for additional positions is not driven in pursuit of a set "officers per thousand" ratio but a review of trends in criminal activity (burglaries, entering autos, family violence, and accidents) which all occurred in higher rates this year than last. Additionally, the number of city-sponsored special events, homeowner's association programs, and other engagement opportunities has increased compared to prior years. Long-term to maintain the current level of policing, 4 additional officers will be needed. This requested \$98,000 of funding would add one police officer position.</p>			

22	Vehicle for Police Office (3 of 4)	Funded:	\$0
Requested by: Police		Requested:	\$83,000
<p>If the Police Officer position is approved, a vehicle will be needed. Since this is an addition to the vehicle fleet, it is not requested from the Vehicle Replacement Accrual Fund. If approved, the future replacement cost for this vehicle will be accrued in subsequent budgets.</p>			

23	(new position) Police Officer (4 of 4)	Funded:	\$0
	Requested by: Police	Requested:	\$98,000
	<p>To help maintain the current level of professional, strategic, proactive, and trust-building policing services, four additional police officers are requested. The Johns Creek Police Department (JCPD) Multi-Year Plan outlines current trends, workload impacts, crime statistics, present criminal activity, added operating standards, and consideration of the challenges impacting the department. Although Johns Creek's officers per 1,000 residents ratio is low compared to both regional and national averages, our calls for service and criminal activity also fall below the regional and national averages. The request for additional positions is not driven in pursuit of a set "officers per thousand" ratio but a review of trends in criminal activity (burglaries, entering autos, family violence, and accidents) which all occurred in higher rates this year than last. Additionally, the number of city-sponsored special events, homeowner's association programs, and other engagement opportunities has increased compared to prior years. Long-term to maintain the current level of policing, 4 additional officers will be needed. This requested \$98,000 of funding would add one police officer position.</p>		
24	Vehicle for Police Office (4 of 4)	Funded:	\$0
	Requested by: Police	Requested:	\$83,000
	<p>If the Police Officer position is approved, a vehicle will be needed. Since this is an addition to the vehicle fleet, it is not requested from the Vehicle Replacement Accrual Fund. If approved, the future replacement cost for this vehicle will be accrued in subsequent budgets.</p>		
25	Stormwater Grant Program	Funded:	\$0
	Requested by: Public Works	Requested:	\$250,000
	<p>As part of the FY2025 Budget, the Council appropriated funds for a Stormwater Grant Program. After a thorough review, the program was adopted in March 2025 and implemented in May, and is designed to incentivize property owners to install stormwater management practices on private properties to improve overall water quality in the City. Eligible preventative measures include the installation of rain gardens, bioretention, cisterns, pavement removal and revegetation, and stream buffer plantings. Eligible reactive measures include stream bank erosion stabilization and drainage easement erosion stabilization. The grants are designed as a cost-share with a minimum of a 20% match from the property owner and the grant award per property is capped at \$30,000. Allowing time for the initial applications to be reviewed and projects awarded utilizing the FY2025 funds, staff would suggest either a lower amount of funding for FY2026 or waiting until FY2027 for additional funding allowing time to gauge the success of initial implementation.</p>		

26	(new position) Administrative Worker (Part-Time)	Funded:	\$0
Requested by: Finance		Requested:	\$25,000
<p>In FY2023, the City brought the Stormwater Utility Billing process in-house. Each year, over 27,000 invoices are sent to customers in July. These invoices are processed by staff in the Finance Department, with ongoing follow-up conducted throughout the year as needed. The additional responsibilities have significantly increased the workload of existing staff, often exceeding their capacity for extended periods, particularly in the August to October timeframe. As a result, our ability to effectively serve customers and respond to phone calls and emails within an acceptable timeframe has been negatively impacted. To address the ongoing workload challenges, the addition of a part-time staff position is requested.</p>			

27	Sidewalk Prioritization Policy (Next Project)	Funded:	\$0
Requested by: Public Works		Requested:	\$200,000
<p>New sidewalks and trails (wide sidewalks) are needed throughout the City to fill in gaps in the existing sidewalk system and improve mobility for pedestrians. Utilizing the adopted Sidewalk Policy, staff prioritized existing sidewalk/trail gaps and missing links. The next prioritized section of is a trail along Medlock Bridge Road between the Chattahoochee River and Old Alabama Road. Allocated funding would be utilized for engineering, right-of-way acquisition, and construction (to the extent funds allow). For example, if \$200K is allocated, that would be anticipated to provide for engineering. If \$600K is allocated, that would be anticipated to provide for engineering and right-of-way acquisition.</p>			

28	Multi Modal Policy (Next Project)	Funded:	\$0
Requested by: Public Works		Requested:	\$200,000
<p>To add to the connectivity throughout the City for non-vehicular transportation, staff has been working on a Multi-Modal Policy that would expand upon the adopted Sidewalk Policy to help prioritize connectivity on wider paths and trails (8-10') for gaps on key corridors where no sidewalk or trail exists and where widening of an existing sidewalk could improve useability by different modes of transportation. The proposed funding would be utilized for engineering, right-of-way acquisition, and construction for the highest priority sidewalk or trail segment. The exact segment will depend on a review of the policy by the Council (including a review of the proposed ranking criteria) and the amount of funding budgeted.</p>			

29	Cauley Creek Master Plan Update	Funded:	\$0
	Requested by: Recreation and Parks	Requested:	\$100,000
	<p>The Cauley Creek Park Master Plan was adopted in 2018. Since that time, many things have changed that have impacted the use of the park, including the global COVID-19 pandemic, the addition of land to the park area (with the City's 2021 acquisition of the 12-acres along the Chattahoochee River), construction and opening of the land as a park (in 2023), opening of Rogers Bridge pedestrian connection to Rogers Bridge Park (in 2023), and the update of the overall Recreation and Parks Master Plan (adopted in 2023). Although Cauley Creek Park is well-used and well-loved by the community, in order to appropriately plan for future improvements, rather than continue to rely on an outdated plan, an update would ensure efforts to add amenities over time are done thoughtfully so as not to preclude other uses. The updated master plan would provide space planning, parking need considerations, infrastructure planning and updates to cost estimates for amenities planned in undeveloped buildable areas at the park. Since the discussion in the CIP, staff has reduced the requested funding to \$100K after further consideration of the needed consultant effort.</p>		

30	Cauley Creek Destination Playground	Funded:	\$0
	Requested by: Recreation and Parks	Requested:	\$300,000
	<p>Since the opening of Cauley Creek Park in 2023, one of the most popular parts of the park has been the playground by the multi-purpose athletic fields. The adopted master plan for the park recognizes that at 203-acres, the park would be well-served by a second playground. Both the Cauley Creek-specific master plan and the Recreation and Parks Master Plan (adopted in 2023) suggest adding a "destination" playground. Compared to the existing playground in the southern half of Cauley Creek Park, "destination" playgrounds are typically more substantive, feature more interactive elements, and include inclusive/multi-generational play elements allowing both a wider age range of children but also older teens and adults. The requested funding would be utilized for a survey of the site, soil tests, and construction documents for the playground, parking lot, and supporting amenities.</p>		

31	(new position) Economic Development Coordinator	Funded:	\$0
	Requested by: Economic Development	Requested:	\$101,000
<p>Economic development is a strategic priority for the City, and our efforts are yielding significant results. From the May 2025 opening of Boston Scientific's \$108M facility to the \$560 million Medley development by Toro that broke ground in January 2025, progress has been strong. However, the pace of advancement has been constrained by limited staff capacity. Currently, all economic development initiatives, including business retention and expansion, as well as business recruitment, are led by the City's Economic Development Director. To fully realize the Town Center strategy, better support small- and mid-sized businesses and entrepreneurs, strengthen partnerships with state and regional factors, and forge new relationships with stakeholders in the health, wellness, and innovation sectors, additional staff would allow the City to do more. The proposed Economic Development Coordinator would report to the existing Director and play a crucial role in supporting economic growth. Responsibilities would include assisting with the Johns Creek Business F1RST program to drive business retention and expansion, conducting outreach visits to enhance relationships with local businesses, supporting the implementation of Town Center placemaking initiatives, and facilitating business development through technical assistance and partnerships. Increasing staff capacity will allow the City to maximize economic development opportunities and build a stronger, more vibrant business community.</p>			

32	(new position) IT Analyst I	Funded:	\$0
	Requested by: Information Technology	Requested:	\$131,000
<p>With the implementation of the new ERP system, a structure was introduced where departmental Subject Matter Experts (SMEs) provided first-level support, maintained process documentation, performed minor configuration updates, and assisted with training—particularly within the Finance and Community Development departments. While initially effective, this additional responsibility has increasingly strained departmental staff, who must also manage their primary duties. To mitigate this challenge, it is recommended that a dedicated position be established within the Information Technology Department. This new role would specifically offer ongoing support to Community Development divisions—including Building, Planning and Zoning, Land Development, and Code Enforcement—as well as the Revenue function within Finance. Support responsibilities would include standard support troubleshooting, process analysis and documentation, and ongoing staff training. The intent is to develop this employee in report-building and dashboard creation to expand on the team's data analysis capabilities. Creating this position will alleviate the additional workload on departmental staff, improve operational continuity, minimize the disruption caused by staff turnover, and enhance succession planning capabilities across critical organizational functions.</p>			

33	(new position) Arts and Cultural Affairs Manager	Funded:	\$0
	Requested by: City Manager's Office	Requested:	\$108,000
	<p>From community partnerships to public art, the Council has made arts and culture a strategic priority. In 2024, City Council adopted a new policy encouraging public art and with several public art installations (funded in partnership with Fulton County and Visit Johns Creek) the City has promoted public art. The City is advancing its role in arts and culture through the consideration of a Performing Arts Center as well as striving to strengthen the partnership with existing arts and culture community groups. With this focus and the activation of the Boardwalk at Town Center, a staff person is needed to coordinate and manage arts and culture activities to include the public art program, as well as to enhance the current portfolio of arts and culture activities; coordinate with external arts and culture partners to execute the strategic plan; and to serve as the staff liaison to the City's Arts, Culture and Entertainment Committee.</p>		
34	Stormwater System Improvements - Capital Projects	Funded:	\$0
	Requested by: Public Works	Requested:	\$500,000
	<p>In 2023, the City completed master plans for each of the three stormwater watersheds in the City: (1) Big Creek/Crooked Creek, (2) Johns Creek, and (3) Cauley Creek/Level Creek. The master plans prioritize the implementation of stormwater best management practices (BMPs) and improvement projects in each watershed. The projects include detention pond improvements, stream stabilization projects, and roadside ditch retrofits. The funding would be utilized for engineering, right-of-way acquisition (if necessary), and construction for the next priority stormwater improvement project. The exact project will depend on the amount of funding budgeted. Examples of projects in the top tier of priority include a retrofit of the bioretention and cistern at Fire Station #61, adding bioswales along the Old Alabama Road corridor, adding bioswales along the Buice Road corridor, bioretention at Johns Creek High School, and a stream restoration for Johns Creek at Abbotts Bridge Road.</p>		
35	Boardwalk at Town Center Fountain Addition	Funded:	\$0
	Requested by: Recreation and Parks	Requested:	\$500,000
	<p>When the Boardwalk at Town Center was planned, several enhancements such as a fountain and/or a fountain with a visual display were considered but not included in the initial build-out due to funding constraints. The first \$500K of requested funding would include the engineering/design of the enhancement and acquisition of right-of-way (if needed). The second \$500K of funding (to be requested in the year following) would construct the enhancement. Of note, the addition of a fountain and/or a fountain with visual display is anticipated to have a maintenance cost and utility usage.</p>		
36	Cauley Creek Park Outparcel - Adventure Play Area	Funded:	\$0
	Requested by: Recreation and Parks	Requested:	\$300,000
	<p>The Recreation and Parks Master Plan (adopted in 2023) included a conceptual plan for the 12-acres along the Chattahoochee River acquired following the development of the overall Cauley Creek Master Plan referred to as "the outparcel." The conceptual plan for the outparcel anticipated an outdoor adventure play area potentially including elements such as a treetop rope course or zipline. The requested funding would complete survey, site design, and construction documents of the adventure play area. Additional funds for construction would be requested in a future year.</p>		

37	Incident / Special Event Command Vehicle	Funded:	\$0
	Requested by: Police	Requested:	\$225,000
	<p>The Johns Creek Police Department currently shares a command vehicle with the police departments in the cities of Brookhaven, Dunwoody, and Sandy Springs. This joint resource was an extension of the North Metro SWAT Team and has been managed by the City of Sandy Springs Police Department. With the separation from North Metro SWAT, as well as the complicated logistics involved with accessing the shared command vehicle, there is a need to replace this resource with something more accessible and available for the city. The new command vehicle would be a shared resource for not just the Johns Creek Police Department but also for the Johns Creek Fire Department. It will be more readily available for planned and emergency events that both departments respond to in the city.</p>		
38	Drone First Responder (DFR) System	Funded:	\$0
	Requested by: Police	Requested:	\$150,000
	<p>The Drone First Responder (DFR) system is an all-in-one, fully automated air support system that provides faster and more efficient responses to enhance community and officer safety. DFR programs are a force multiplier by reducing response time, clearing calls without patrol units, and enhancing situational awareness by providing an aerial view to the entire response chain, improving collaboration, de-escalating incidents, and potentially saving lives. The technology continues to involve for DFR programs and the JCPD and JCFD are already utilizing drones to prepare for when the cost becomes more reasonable or funding is available to support a DFR program to enhance their efforts.</p>		
39	Transportation Master Plan Update	Funded:	\$0
	Requested by: Public Works	Requested:	\$300,000
	<p>The Transportation Master Plan is a planning document specific to the Johns Creek transportation system. Although the City has participated in several regional transportation planning efforts, since the creation of the 2008 Transportation Master Plan, it has not been formally updated. The proposed update would include an inventory of existing transportation conditions and assess transportation needs for the immediate and long-term future. An updated plan would consider vehicular transportation; pedestrian, cycling, and other modes of transportation; and transportation technology. Of note, in FY2026 the City is working with the other cities or North Fulton County to update the North Fulton Comprehensive Transportation Plan (NFCTP) which may be a useful precursor to an update to the City's Transportation Master Plan.</p>		

40	Court Docket Digital Monitor Display System	Funded:	\$0
	Requested by: Municipal Court	Requested:	\$14,000
	<p>A digital court docket display system would enhance transparency, improve public access to court and city-related information, and streamline administrative processes by leveraging technology. It works like digital displays seen in airports to display flight arrival and departure information. Automating and displaying court dockets for municipal court customers to review prior to entering the courtroom will help ensure the individual is present at the correct court date and time and will improve the customer experience. The system can be expanded for other communication purposes in additional facilities and locations.</p>		

Infrastructure Maintenance Accrual (Fund 302)

The Infrastructure Maintenance Accrual sets aside funds for the care and maintenance of existing assets and infrastructure. The accrual amounts have been set based on an inventory of assets, known replacement costs, and a Capital Reserve Study. 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.

Maintenance Accruals	Beginning Balance	FY2026		Ending Balance
		Contributions	Projects	
Roads and Right-of-Way	\$6,394,570	\$3,299,821	\$2,350,000	\$7,344,391
Sidewalks and Trails	\$1,495,140	\$774,361	\$400,000	\$1,869,501
Traffic Signal System	\$1,282,727	\$388,588	\$495,000	\$1,176,315
Bridges, Tunnels, and Dams	\$951,734	\$722,266	\$0	\$1,674,000
Parks	\$3,433,193	\$2,355,048	\$1,865,000	\$3,923,241
Fire Stations	\$1,604,033	\$0	\$95,000	\$1,509,033
City Hall	\$225,811	\$1,164,189	\$390,000	\$1,000,000
Land Acquisition	\$759,377	\$500,000	\$0	\$1,259,377
Total	\$16,146,587	\$9,204,273	\$5,595,000	\$19,755,860

Summary of Infrastructure Maintenance Projects

1	City Hall - Repairs and Maintenance	City Hall	\$90,000
2	City Hall - HVAC Continued Replacement	City Hall	\$300,000
3	Fire Station Repairs and Maintenance	Fire Stations	\$95,000
4	Park Maintenance Materials	Parks	\$1,400,000
5	Park Refreshes	Parks	\$450,000
6	Newtown Park Multi-Purpose Field Turf Patching	Parks	\$15,000
7	Resurfacing (Main Roads)	Roads and Right-of-Way	\$1,000,000
8	Roadway Patching	Roads and Right-of-Way	\$600,000
9	Pavement Marking Refreshes and Restriping	Roads and Right-of-Way	\$200,000
10	Road and Right of Way Maintenance Materials	Roads and Right-of-Way	\$400,000
11	Sign Maintenance Materials	Roads and Right-of-Way	\$150,000
12	Concrete Repairs and Maintenance	Sidewalks and Trails	\$400,000
13	Video Wall Replacement in Traffic Control Center	Traffic Signal System	\$245,000
14	Traffic Signal and ITS Maintenance Materials	Traffic Signal System	\$250,000
Total			\$5,595,000

Infrastructure Maintenance Projects Described

1	City Hall - Repairs and Maintenance	\$90,000
<p>General repairs and maintenance of various systems at City Hall. Based on review of actual repairs completed in the past several years, the requested funding for FY2026 is anticipated to cover: \$10K of electrical repairs, parts, and supplies (including infrared inspections and repairs as well as exterior lights and parking lots); \$10K of plumbing repairs, parts, and supplies (such as various toilet and urinal replacement parts; and faucet parts and replacements); \$2K for roof repairs discovered in bi-annual inspections; \$10K of window repairs and replacements related to leaks; \$10K of door repairs (including hardware and glass replacement); \$13K of life safety related repairs or replacements (including the repairs related to the fire alarm control panel or other alerting devices and systems, batteries, and parts to repair systems); \$15K of HVAC supplies and repairs (condenser motor/fan kit replacements refrigerant repairs, filters, parts, and supplies); and \$20K of painting, drywall repairs, and other surface covering repairs (including repainting of the exterior staircase estimated at \$8K and touch-up painting on high visibility corridors estimated at \$12K).</p>		
2	City Hall - HVAC Continued Replacement	\$300,000
<p>The heating, ventilation, and cooling systems (HVAC) for City Hall is driven by four rooftop units (RTUs), three mini-splits, two perforated diffusers with diagonal blow pattern (PDXs), and 138 plenum induction units (PIUs) and variable air volume units (VAVs). The components of the HVAC system were installed in 1996 with the construction of the building and each component has roughly 15-year life expectancy. Since moving into the building, the City has been gradually replacing the components. Thus far, one RTU has been replaced, two RTUs were modified to add heat elements, the three mini splits have been replaced, the two MDXs, have been replaced, and 33 PIUs and VAVs have been replaced. FY2026 funding is requested for an additional 24 PIUs and VAV boxes and the associated testing and balancing for the floor on which they are replaced.</p>		
3	Fire Station Repairs and Maintenance	\$95,000
<p>As the four fire stations operate 24 hours a day, every day of the year, repairs and maintenance are needed to maintain the functionality of these locations. The requested funding is anticipated to provide for incidental repairs to the systems such as plumbing, electrical, HVAC, structural, and mechanical (including overhead door and motor repairs). Smaller projects anticipated to be funded through with repairs and maintenance include replacement of the lockers at Station #64; replacement of dinning tables and chairs at Stations #61, #62, and #64; replacement of aging refrigerators; and updates to the restroom and pantry area at Station #62.</p>		

4 Park Maintenance Materials	\$1,400,000
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Maintaining the City's 400+ acres of parkland includes a significant investment in maintenance materials each year. For FY2026, some of the anticipated expense include inspections of park buildings and associated repairs to HVAC, plumbing, electrical, door/siding, and roof/gutter repairs (estimated at \$120K); repair of courts and associated materials including windscreens, signs, netting for pickleball, basketball, tennis, futsal and volleyball courts (estimated at \$40K); fencing repair and replacement as needed at park fields, courts and common areas (estimated at \$60K); concrete and hard surface repairs including sidewalk repairs, addressing drainage issues, and concrete for new structures at parks such as bench pads, dumpster pads, steps (estimated at \$170K); repair and replacement of lights in heavy pedestrian areas, flagpoles, and parking lots (estimated at \$10K); routine maintenance including pressure washing, staining, and repair to grounds (estimated at \$135K); storm damage repair and debris collection (estimated at \$25K); landscape and maintenance materials including mulch, trash cans, benches, bathroom supplies, pine straw, plant material, sod, gravel, lumber, trash bags, dog waste bags, and fill dirt (estimated at \$500K); replacement playground elements (estimated at \$50K); parking lot and trail maintenance including painting of curbs, parking striping, and parking signage (estimated at \$200K); sports material maintenance including scoreboard repairs, batting cage netting repairs, goal repairs and replacements (estimated at \$30K); and tree trimming, limbing, and removal of dead/dangerous tree removal (estimated at \$60K).

5 Park Refreshes	\$450,000
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To keep existing parks and park facilities looking as inviting and "new" as possible, annually the City has invested in "refreshing" facilities and grounds that benefit from high usage. The Recreation and Parks Master Plan (adopted in 2023) prioritizes refresh projects at each park. For 2026, anticipated projects include Newtown Park Clubhouse restroom renovations (estimated at \$50K), Shakerag Park cricket cages and runup area improvements (estimated at \$90K), continued implementation of standard park signage at Morton Road Park and State Bridge Park (estimated at \$40K), smaller refresh projects at Newtown Park (estimated at \$50K) and Ocee Park (estimated at \$50K), continuing the improvements based on the facility assessment of historical buildings at Autrey Mill Nature Preserve (estimated at \$150K), and general refresh of areas and facilities that wear throughout the year (estimated at \$20K).

6 Newtown Park Multi-Purpose Field Turf Patching	\$15,000
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The synthetic turf field at Newtown Park was one of the first Parks Bond projects installed in 2017. At the time, it was expected to last ten years and the City has been accruing in the Infrastructure Maintenance Accrual for replacement in FY2027. Some high-traffic areas of the field have worn more quickly. Two areas required patching this year and two more are anticipated to be needed to be patched in FY2026. Should Council deem it appropriate to replace the turf a year early, the estimated replacement cost is \$450K.

7 Resurfacing (Main Roads)	\$1,000,000
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Johns Creek maintains 248 centerline miles of roadway, many of which were in poor condition at the time of incorporation due to decades of deferred maintenance. To address this, the City implemented a data-driven resurfacing program in 2011 using Pavement Quality Index (PQI) scores to assess and prioritize pavement needs. With a goal of raising the citywide PQI, the City began systematically resurfacing its worst roads and conducting evaluations every five years to guide future investments. As a result of sustained annual resurfacing and maintenance, the overall condition of the road network has significantly improved. In 2025, the City reached the significant milestone of having resurfaced all neighborhood streets. Using the target PQI score of 65, none of the neighborhood streets need to be resurfaced in 2026. The requested \$1M is the anticipated amount of funding needed to complete needed main road resurfacing. The precise segments for resurfacing would be identified based on Pavement Quality Index scores, potholes, and other identified roadway failures (cracks, gaps, roughness) as part of the annual resurfacing bidding process.

8 Roadway Patching	\$600,000
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Roadway patching is needed because vehicle usage and weather cause roadways to deteriorate over time. The distresses / deterioration in the asphalt is evidenced in cracks and potholes. Asphalt patching is one of the most effective ways to address significant potholes. Additionally, annual roadway patching efforts are vital to stop the deterioration of roads. In short, asphalt patching and pothole repair are a part of the City's long-term strategy to maintain the condition of the City's roads. The \$600K for patching maintains the current annual investment in the roadways. The precise segments for patching would be identified based on Pavement Quality Index scores, potholes, and other identified roadway failures (cracks, gaps, roughness) as part of the annual resurfacing bidding process.

9 Pavement Marking Refreshes and Restriping	\$200,000
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Pavement markings, including striping and reflective pavement markers (RPMs) provide guidance to drivers by delineating travel lanes and reminding drivers where they should be on the roadway. Appropriately reflective pavement markings have been shown to have a positive correlation to improve safety of travel, particularly nighttime travel. As with the roadway itself, pavement markings wear and deteriorate over time from both vehicle travel and weather. To maintain the overall roadway condition, the City annual refreshes striping and pavement markers as needed throughout the year. The \$200K for restriping and replacing pavement markings maintains the current annual investment in the roadways.

10 Road and Right of Way Maintenance Materials	\$400,000
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Maintaining the City's roads and right-of-way areas requires a significant amount of materials (from pothole repair supplies to landscaping materials). The City has found by separating the labor costs from the costs for materials provides better transparency as to true cost of providing service and understanding the needs for labor versus materials. Additionally, in some instances it is more cost-effective to purchase materials directly for use by the contracted maintenance provider. The labor costs associated with right-of-way maintenance remain in the operating budget. The \$400K for road and right-of-way materials maintains the current annual investment in roads and right-of-way.

11	Sign Maintenance Materials	\$150,000
<p>The City maintains street signs, vehicular directional signage, and a limited number of wayfinding signs (such as those noting the park entrances). Because they are exposed to the elements, the signs deteriorate over time (evidenced in fading and reduced reflectivity). Additionally, occasionally signs within the right-of-way are damaged by motor vehicle accidents and require replacement. The \$150K for sign maintenance materials maintains the current annual investment and allows for the replacement of damaged or faded signage / sign posts throughout the City.</p>		
12	Concrete Repairs and Maintenance	\$400,000
<p>Concrete repairs and maintenance are needed throughout the City to sidewalks, curbs, and gutters. Weather (freeze-thaw disintegration), nature (tree roots creating horizontal displacement), and vehicle accidents are leading causes of concrete distress and deterioration (cracks and other more visible failures). The \$400K for concrete repairs and maintenance will maintain the current annual investment and allow for the repair and/or replacement of broken sidewalk and concrete curbs and gutters throughout the City.</p>		
13	Video Wall Replacement in Traffic Control Center	\$245,000
<p>The City has developed one of the most advanced Intelligent Traffic Systems (ITS) in the country. The City's synchronized signal timing system uses sophisticated software, traffic algorithms, and brilliant traffic engineers to help balance traffic flow throughout the city. ITS ties 80 traffic signals in five separately coordinated systems to the Traffic Control Center (TCC) at City Hall. The video wall in the Traffic Control Center has reached end of life. The server requires daily resets, and the visual displays are no longer supported by the manufacturer making maintenance of the system difficult. The City has been setting aside funding in the Infrastructure Maintenance Accrual for eventual replacement of the video wall since moving it into City Hall in 2019. The replacement will include both the server as well as the visual display and be designed with integration with the City's other traffic monitoring tools. The replacement of the Traffic Control Center will maintain the City's efforts to effectively improve mobility and reduce delays for residents and visitors alike.</p>		
14	Traffic Signal and ITS Maintenance Materials	\$250,000
<p>Maintaining the City's Intelligent Traffic Systems (ITS) requires materials (from traffic signal heads to traffic signal controllers). The City has found by separating the labor costs from the costs for materials provides better transparency as to true cost of providing service and understanding the needs for labor versus materials. The labor costs associated with traffic signal maintenance contract remain in the operating budget. The \$250K for traffic signal and ITS maintenance materials will maintain the current annual investment and allow for the repair and/or replacement of traffic signal components throughout the ITS.</p>		

Equipment Accrual (Fund 303)

The Equipment Accrual recognizes 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 spreading the cost out over the years leading up to a major replacement project. Additionally, the Equipment Accrual is designed to ensure funding for basic equipment needs are provided for before capital projects and enhancements. Current year contributions are calculated based on the estimated replacement cost for each accrual component. The unit cost, number of units and lifespan are reviewed annually.

Equipment Accruals	Beginning Balance	FY2026		YTD 04/30	Cumulative Balance
		Contributions	Projects		
Police	\$931,421	\$1,044,143	\$958,000	\$86,143	\$1,017,563
Fire	\$216,582	\$499,466	\$361,500	\$137,966	\$354,549
Information Technology	\$443,980	\$314,789	\$296,000	\$18,789	\$462,769
Total	\$1,591,983	\$1,858,398	\$1,615,500	\$242,898	\$1,834,881

Police Accrual Components			Unit Cost	Units	Replacement Cost	Lifespan (years)	FY2026 Contribution	FY2026 Projects
1	Automated External Defibrillators (AEDs)		\$2,300	90	\$207,000	10	\$20,700	\$27,000
2	Body Worn Cameras (OSP7+, Fleet, Int. Room)		\$48,000	85	\$4,080,000	10	\$408,000	\$381,000
3	Ballistic Shields		\$2,325	25	\$58,125	5	\$11,625	\$12,000
4	Bicycles		\$5,000	8	\$40,000	4	\$10,000	\$10,000
5	Body Armor\Ballistic Carrier\Helmets		\$2,150	100	\$215,000	5	\$43,000	\$54,000
6	Communication System - SWAT		\$1,600	10	\$16,000	5	\$3,200	\$11,000
7	Communications Set - Motor Unit		\$1,530	4	\$6,120	7	\$874	\$0
8	Digital Cameras		\$1,800	14	\$25,200	4	\$6,300	\$7,000
9	Drones		\$24,000	8	\$192,000	4	\$48,000	\$42,000
10	Gas Masks		\$600	85	\$51,000	5	\$10,200	\$0
11	Handgun lights		\$125	200	\$25,000	7	\$3,571	\$0
12	Handgun sights		\$135	200	\$27,000	10	\$2,700	\$0
13	Handguns		\$510	200	\$102,000	10	\$10,200	\$18,000
14	Helmets - Motor Unit		\$756	4	\$3,024	5	\$605	\$0
15	Helmets - SWAT		\$2,100	10	\$21,000	5	\$4,200	\$14,000
16	Lasers and Radar Units		\$4,500	40	\$180,000	5	\$36,000	\$10,000
17	Launcher - 40mm		\$2,000	20	\$40,000	12	\$3,333	\$0
18	Iron Sights		\$150	100	\$15,000	5	\$3,000	\$0
19	Radios (Mobile, Portable & Base)		\$7,570	220	\$1,665,400	10	\$166,540	\$152,000
20	Red Dot Sights for Weapons		\$550	135	\$74,250	5	\$14,850	\$0
21	Rifle Slings		\$55	60	\$3,300	5	\$660	\$0
22	Rifles - Specialty / Sniper		\$10,000	2	\$20,000	10	\$2,000	\$0
23	Rifles - Suppressors		\$600	60	\$36,000	10	\$3,600	\$0
24	Rifles / Long Guns		\$1,520	75	\$114,000	10	\$11,400	\$0
25	SWAT Body Armor, Vests, and Plates		\$3,825	14	\$53,550	5	\$10,710	\$24,000
26	Training Simulator		\$80,000	1	\$80,000	10	\$8,000	\$0
27	Weapon Lights for Long Guns		\$250	60	\$15,000	3.5	\$4,286	\$0
28	Weapon Sights for Long Guns		\$550	60	\$33,000	10	\$3,300	\$0
29	Tac Vests for JCAF		\$2,000	12	\$24,000	5	\$4,800	\$4,000
30	Automated License Plate Readers (ALPRs)		\$2,500	55	\$137,500	1	\$137,500	\$138,000
31	Breaching Tools		\$497	40	\$19,880	10	\$1,988	\$6,000
32	OS/Video Management System		\$49,000	1	\$49,000	1	\$49,000	\$48,000
Total							\$1,044,143	\$958,000

Fire Accrual Components		Unit Cost	Units	Replacement Cost	Lifespan (years)	FY2026 Contribution	FY2026 Projects
1	Airway Suction	\$2,000	8	\$16,000	5	\$3,200	\$0
2	Ballistic Helmets	\$450	43	\$19,350	10	\$1,935	\$0
3	Ballistic Vests and bags	\$1,820	43	\$78,260	10	\$7,826	\$0
4	Bunks	\$1,825	35	\$63,875	15	\$4,258	\$0
5	CPR Chest Compression Devices	\$22,875	4	\$91,500	5	\$18,300	\$91,500
6	Day Room Furniture (Chairs)	\$1,300	40	\$52,000	10	\$5,200	\$0
7	Electric Saws / Tools, etc.	\$1,100	7	\$7,700	7	\$1,100	\$0
8	Electrocardiogram (EKG) Monitors	\$57,351	8	\$458,808	10	\$45,881	\$0
9	Extrication Tools- Batteries; Charging Bank; Fram	\$900	30	\$27,000	5	\$5,400	\$0
10	Extrication Tools- Combi Tool	\$12,091	5	\$60,455	12	\$5,038	\$0
11	Extrication Tools- Cutters	\$13,133	2	\$26,266	12	\$2,189	\$0
12	Extrication Tools- Long Ram	\$10,188	2	\$20,376	12	\$1,698	\$0
13	Extrication Tools- Spreaders	\$14,360	2	\$28,720	12	\$2,393	\$0
14	Extrication Tools- Structural HD Strut Kit	\$3,849	2	\$7,698	10	\$770	\$0
15	Extrication Tools- Strut Kit (Lifting and Strut Kit)	\$16,019	2	\$32,038	10	\$3,204	\$0
16	Fire Hose Appliances	\$2,400	7	\$16,800	15	\$1,120	\$0
17	Forcible Entry Tools and Equipment (Hydraulic Tool	\$3,762	42	\$158,004	5	\$31,601	\$0
18	Ground Ladders (40' Ladder)	\$3,410	1	\$3,410	15	\$227	\$0
19	Ground Ladders (Various Extension: 24' to 35')	\$1,700	10	\$17,000	15	\$1,133	\$0
20	Ground Ladders (Various Roof Ladders: 10' to 20')	\$800	22	\$17,600	15	\$1,173	\$0
21	Helmets	\$550	95	\$52,250	10	\$5,225	\$14,000
22	High Rise Pack	\$8,020	4	\$32,080	7	\$4,583	\$0
23	Hose Nozzles - Blitz Nozzle	\$3,250	4	\$13,000	7	\$1,857	\$0
24	Hose Nozzles 1.5	\$1,400	36	\$50,400	7	\$7,200	\$0
25	Hose Nozzles 2.5	\$1,900	18	\$34,200	7	\$4,886	\$0
26	Hose Squirrel Tails (5" & 3")	\$355	40	\$14,200	5	\$2,840	\$0
27	Hoses: 1.75" Line	\$300	236	\$70,800	10	\$7,080	\$0
28	Hoses: 2.5" Line	\$371	95	\$35,245	10	\$3,525	\$0
29	Hoses: 3" Line	\$285	137	\$39,045	10	\$3,905	\$0
30	Hoses: 5 inch Supply	\$895	111	\$99,345	10	\$9,935	\$75,000
31	Mattresses	\$640	35	\$22,400	8	\$2,800	\$13,000
32	Motorized Equipment - (Mowers, Weed Eaters, Tri	\$1,024	26	\$26,624	5	\$5,325	\$0
33	Motorized Equipment - Chain Saws	\$900	12	\$10,800	12	\$900	\$0
34	Motorized Equipment - Rotary Saws	\$1,977	5	\$9,885	12	\$824	\$0
35	Motorized Equipment - Vent Fans	\$4,000	2	\$8,000	12	\$667	\$0
36	Motorized Equipment - Vent Saws	\$3,500	2	\$7,000	12	\$583	\$0
37	Office Furniture (headquarters)	\$7,500	10	\$75,000	10	\$7,500	\$0
38	Office Furniture (stations only)	\$6,000	7	\$42,000	10	\$4,200	\$0
39	Personal Protective Equipment- (Boots, Coat, Pan	\$5,400	95	\$513,000	5	\$102,600	\$102,000
40	PPE Dryer Cabinet	\$12,500	2	\$25,000	12	\$2,083	\$12,500
41	PPE Extractor	\$17,500	2	\$35,000	12	\$2,917	\$17,500
42	Radios (Base Station)	\$1,850	4	\$7,400	10	\$740	\$0
43	Radios (Mobile)	\$6,000	27	\$162,000	10	\$16,200	\$0
44	Radios (Portables)	\$8,542	48	\$410,016	10	\$41,002	\$24,000
45	Radios (Station Alerting)	\$410,000	1	\$410,000	10	\$41,000	\$0
46	Rope and Technical Rescue Equipment	\$4,000	3	\$12,000	10	\$1,200	\$4,000
47	Self Contained Breathing Apparatus - Bottles	\$1,300	86	\$111,800	10	\$11,180	\$0
48	Self Contained Breathing Apparatus - Face Pieces	\$385	109	\$41,965	5	\$8,393	\$0
49	Self Contained Breathing Apparatus - Harness	\$7,385	35	\$258,475	12	\$21,540	\$0
50	Small Hardware & Tools	\$300	100	\$30,000	5	\$6,000	\$8,000
51	Swift Water Dry Suits	\$850	8	\$6,800	8	\$850	\$0

52	Swift Water Personal Floatation Devices	\$250	58	\$14,500	8	\$1,813	\$0
53	Swift Water Rescue Wet Suites	\$350	58	\$20,300	8	\$2,538	\$0
54	Thermal Imagers	\$5,500	8	\$44,000	5	\$8,800	\$0
55	Video Laryngoscope	\$2,100	7	\$14,700	5	\$2,940	\$0
56	Water Rescue Gear (Miscellaneous- Helmets; boots)	\$650	65	\$42,250	5	\$8,450	\$0
57	Water Rescue Tools and Equipment (Inflatable dinghy)	\$6,100	2	\$12,200	7	\$1,743	\$0
Total						\$499,466	\$361,500

Information Technology		Unit Cost	Units	Replacement Cost	Lifespan (years)	FY2026 Contribution	FY2026 Projects
1	Computers (desktops and laptops)	\$2,300	172	\$395,600	4	\$98,900	\$88,000
2	Council Chamber /Major Conf.Rooms A/V	\$200,000	1	\$200,000	8	\$25,000	\$30,000
3	Displays	\$750	35	\$26,250	4	\$6,563	\$0
4	Desktop Printers / Scanners	\$400	50	\$20,000	5	\$4,000	\$3,000
5	In-Car Cameras - Server Side	\$3,050	9	\$27,450	3	\$9,150	\$0
6	Mobile Computing Tablets - Fire	\$2,640	14	\$36,960	3	\$12,320	\$0
7	Mobile Computing Terminals - Police	\$3,000	60	\$180,000	3	\$60,000	\$60,000
8	Network Hardware (Switches, Controllers, Firewall Refresh, etc.)	\$10,776	21	\$226,296	7	\$32,328	\$30,000
9	Security Cameras	\$1,250	50	\$62,500	7	\$8,929	\$0
10	Servers	\$18,000	16	\$288,000	5	\$57,600	\$85,000
Total						\$314,789	\$296,000

Vehicle Replacement Accrual (Fund 350)

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 FY2026 Budget sets aside \$2.5M 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 for the larger expenditures by spreading the cost out over the years leading up to the expenditure for a major replacement such as the FY2026 replacement of a fire engine.

Component	Beginning Balance	FY2026		FY2026 Balance	YTD 04/30 Balance
		Contributions	Projects		
Police	\$70,366	\$1,747,678	\$1,196,000	\$551,678	\$622,044
Fire	\$1,141,075	\$1,072,333	\$1,280,000	(\$207,667)	\$933,408
City Hall	\$154,512	\$180,000	\$60,000	\$120,000	\$274,512
Total	\$1,365,953	\$3,000,011	\$2,536,000	\$464,011	\$1,829,964

Summary of Vehicle Replacement Requests

Summary of Vehicle Replacement Requests			Requested	Funded	Scheduled
1	Police	11 patrol vehicles → 11 Chevy Tahoes	\$926,000	\$926,000	yes
2	Police	1 non-patrol SUV → 1 Ford F-150 trucks	\$70,000	\$70,000	yes
3	Police	2 non-patrol trucks → 2 Ford F-150 trucks	\$140,000	\$140,000	yes
4	Police	2 motorcycles → 2 Harley Davidson Electra Glides	\$60,000	\$60,000	yes
5	Fire	1 engine (Station #61, unit #245) → 1 Fire Engine	\$1,200,000	\$1,200,000	yes
6	Fire	1 admin truck (unit #243) → 1 Ford F-150 truck	\$80,000	\$80,000	yes
7	City Hall	1 Public Works SUV → 1 Ford Explorer SUV	\$60,000	\$60,000	yes
			\$2,536,000	\$2,536,000	

Vehicle Replacement Projects Described

1	11 patrol vehicles → 11 Chevy Tahoes	Funded: \$926,000
	<i>Requested By: Police Department</i>	<i>Requested: \$926,000</i>
	The Vehicle Replacement Schedule provides for the replacement of 12 patrol vehicles in FY2026. In alignment with the Police Department's Vehicle Maintenance Policy, patrol vehicles are typically considered for replacement when they hit 120,000 miles or 7 years of service. Additional factors considered in recommending a vehicle for replacement include maintenance costs and damage to the vehicles. The exact vehicles being replaced will be determined by an assessment when the new vehicles arrive. Presently there is a 12-18 month process between when the orders are placed to when the vehicle is ready for deployment.	
2	1 non-patrol SUV → 1 Ford F-150 trucks	Funded: \$70,000
	<i>Requested By: Police Department</i>	<i>Requested: \$70,000</i>
	The Vehicle Replacement Schedule provides for the replacement of a 2015 Police Interceptor SUV (presently utilized in the Community Oriented Policing unit) in FY2026. In alignment with the Police Department's Vehicle Maintenance Policy, as vehicles are considered for replacement the use and functionality is reviewed to ensure the proper type of vehicle is requested for replacement. In this case, it has been determined that the versatility of a truck would better assist with special events. As the Community Oriented Policing unit plays a critical role in supporting the City's many special events and that is expected to continue the shift in type of vehicle has been deemed appropriate.	

3	2 non-patrol trucks → 2 Ford F-150 trucks	Funded:	\$140,000
	<i>Requested By: Police Department</i>	<i>Requested:</i>	<i>\$140,000</i>
	The Vehicle Replacement Schedule provides for the replacement of the two 2018 Chevy Silverado trucks (presently assigned to the Training unit) in FY2026. In alignment with the Police Department's Vehicle Maintenance Policy, as vehicles are considered for replacement the use and functionality is reviewed to ensure the proper type of vehicle is requested for replacement. In this case, the versatility of the truck, especially its ability to handle and transport training gear, supplies, and equipment has proven to be important. Given the state contract with Ford (making vehicles more affordable) and the comparable features to the existing trucks, it is anticipated the replacements will be 2 Ford F-150 trucks.		
4	2 motorcycles → 2 Harley Davidson Electra Glides	Funded:	\$60,000
	<i>Requested By: Police Department</i>	<i>Requested:</i>	<i>\$60,000</i>
	The Vehicle Replacement Schedule provides for the replacement of two existing motorcycles (utilized by the Traffic Safety unit) in FY2026. Both motorcycles are 2018 Harley Davison Electra Glides that are at the end of service life and have seen significant increases in maintenance costs over the last few years.		
5	1 engine (Station #61, unit #245) → 1 Fire Engine	Funded:	\$1,200,000
	<i>Requested By: Fire Department</i>	<i>Requested:</i>	<i>\$1,200,000</i>
	The Vehicle Replacement Schedule provides for the replacement of the Fire Engine at Station #61 in four years. Because the current delay between order and deployment is over 48 months, it is time to replace the Fire Engine at Station #61 (Unit #245). Although the current 2017 model is still in good working order, by the time the replacement engine has arrived, Engine #61 will be due for replacement.		
6	1 admin truck (unit #243) → 1 Ford F-150 truck	Funded:	\$80,000
	<i>Requested By: Fire Department</i>	<i>Requested:</i>	<i>\$80,000</i>
	The Vehicle Replacement Schedule provides for the replacement of Unit #243, which is an existing 2016 Ford F-150 truck presently assigned to the Training Lieutenant. The existing vehicle will be replaced with a new Ford F-150 truck with the upfitting specific for Fire response as the unit backs up frontline operations as needed requiring certain equipment, a camper shell/ bed topper, and emergency lights.		
7	1 Public Works SUV → 1 Ford Explorer SUV	Funded:	\$60,000
	<i>Requested By: Public Works Department</i>	<i>Requested:</i>	<i>\$60,000</i>
	The Vehicle Replacement Schedule provides for the replacement of an existing Chevy Tahoe (presently utilized by Public Works in the Traffic Division) in FY2026. The existing vehicle is a 2008 has over 154,000 miles.		

Parks Bond (Fund 310)

In November 2016, voters in Johns Creek approved the issuance of a \$40M bond for recreation and park improvements. The bonds were issued in the spring of 2017. Parks Bond-funded projects are listed below. As the revenues have all been received and all revenues have been spent or encumbered, the only action needed as part of the FY2026 Budget is the formal re-appropriation to the remaining active projects.

Existing Park	Improvement Projects	Completed
Autrey Mill	Farm Museum Renovation	September 2018
Autrey Mill	Forest Management Study	October 2018
Autrey Mill	Bus Turnaround and Pervious Parking Lot	January 2019
Autrey Mill	Relocation of Smokehouse	January 2019
Autrey Mill	Program Barn Bathroom Addition	April 2021
Autrey Mill	Restroom and Pavilion Addition	May 2022
Newtown	Multi-Purpose Field Synthetic Turf	October 2017
Newtown	Playground Sidewalk Connection	July 2019
Newtown	Bocce Court Expansion	August 2019
Newtown	Perimeter Trail Loop Connection	September 2021
Ocee	Pavilion Near the Tennis Courts	May 2021
Ocee	Soft Surface Trail	October 2021
Shakerag	Track Field Synthetic Turf	December 2017
Shakerag	Tot Lot Playground	September 2019
Shakerag	Fishing Pier	March 2020
Shakerag	Wildlife Observation Deck	February 2020
Shakerag	Cricket Pitch and Batting Cages	November 2020
Shakerag	Pavilion at Field #3	December 2021

New Parks and Park Connections	Completed
Morton Road Park	November 2020
State Bridge Park	May 2021
Bell-Boles Park	October 2021
Land Acquisition for Cauley Creek Park	May 2021
Cauley Creek Park	June 2023
Rogers Bridge Pedestrian Bridge (Cauley Creek Park to Rogers Park)	July 2023

On-Going Projects	Current Stage
Boardwalk at Town Center	Construction
Chattahoochee River Greenway (Abbotts Bridge Road to Cauley Creek Park)	Engineering
Cauley Creek Makerspace	Construction

TSPLOST (Fund 335)

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.

Annually Council receives a 'State of the Program' overall implementation presentation at a Work Session in the first quarter of the year with both programmatic updates (as to which projects are in which stages) as well as accounting for expenditures on each project. As the revenues have all been received and all revenues have been spent or encumbered, the only action needed as part of the FY2026 Budget is the formal re-appropriation to the remaining active projects.

TSPLOST I funded projects are listed below by current stage.

Projects Completed	Ribbon Cutting
Jones Bridge Road at Waters Road	May 2020
Bell Road at McGinnis Ferry Road	July 2020
State Bridge Road Widening (Camden Way to the River)	November 2020
Bell Road at Medlock Bridge Road	March 2021
Medlock Bridge Road at State Bridge Road (Interim)	July 2021
Bell Road at Rogers Circle South Roundabout	September 2021
Bell Road at Cauley Creek Park Roundabout	March 2022
Bell Road Bridge over Cauley Creek Tributary	January 2023
Haynes Bridge Road at Old Alabama Road	December 2023
Jones Bridge Road Multi-Modal	March 2024
Medlock Bridge Road at Johns Creek Parkway	March 2024
Barnwell Road at Holcomb Bridge Road	April 2024
Medlock Bridge Road at Skyway, Abbotts, and Bell	June 2024

Projects in Construction	Groundbreaking
Jones Bridge (Waters Road to State Bridge Road)	May 2023
Jones Bridge Road at Douglas Road	June 2024
Medlock Bridge Trail (Boardwalk at Town Center Trail)	August 2024
McGinnis Ferry Road (Sargent Road to Douglas Road)	March 2025

Projects in Right-of-Way Acquisition	ROW Authorized
Medlock Bridge Road at McGinnis Ferry Road	April 2025

Projects in Engineering Stage	Last Council Action
Medlock Bridge Road at State Bridge Road	September 2024

TSPLOST II (Fund 336)

Voters approved a continuation of TSPLOST or TSPLOST II as part of the November 2021 election. The projects for TSPLOST II budgeted by Council include bridges, traffic congestion relief, landscape / streetscape improvements, operations and safety projects, and pedestrian / bike improvements. Fund 336 has been established for TSPLOST II to budget the projects in the categories approved by Council. A snapshot of the TSPLOST II program is presented below as of May 28, 2025. Of note, in March 2025 the City insourced the program management of TSPLOST. As such, in addition to the financial summary, detail has been provided following the chart indicating categories for the personnel expenditures that breakdown the expenditure of the "Project Management" funds anticipated for FY2026.

TSPLOST II PROGRAM FINANCIAL SUMMARY (as of 05/28/25)							
Project	Status	Original Estimate	Other Funds / Adj.	Budgeted Funds	Current Cost Est.	Remaining TSPLOST \$	
TS0210 - BRIDGE							
1	Old Alabama Bridges over Johns Creek and Chatt. Tributary	Engineering	\$3,500,000	\$3,200,000	\$6,700,000	\$16,500,000	(\$9,800,000)
2	McGinnis Ferry Road Widening	Construction	\$3,000,000	\$0	\$3,000,000	\$3,000,000	\$0
3	Buice Road Bridge	Construction	\$0	\$684,575	\$684,575	\$684,575	\$0

TS0220 - CONGESTION RELIEF							
1	Abbotts Bridge (Parsons to Medlock Bridge)	Construction	\$4,000,000	\$35,141,898	\$39,141,898	\$39,141,898	\$0
2	Nesbit Ferry Road Improvements	Engineering	\$125,000	\$125,000	\$250,000	\$250,000	\$0
3	Nesbit Ferry Road at Holcomb Bridge Road	Engineering	\$0	\$0	\$0	\$2,000,000	(\$2,000,000)
4	Nesbit Ferry Road at Colony Club Drive Roundabout	Engineering	\$3,125,000	\$875,000	\$4,000,000	\$4,600,000	(\$600,000)
5	Nesbit Ferry Rd Trail (Colony Club to Brumbelow)	Engineering	\$1,200,000	\$0	\$1,200,000	\$1,200,000	\$0
6	Nesbit Ferry Rd Trail (Brumbelow to Mt. Pisgah)	Engineering	\$3,050,000	\$0	\$3,050,000	\$3,050,000	\$0
7	North Fulton Comprehensive Transportation Plan	Engineering	\$0	\$51,685	\$51,685	\$51,685	\$0
8	The Boardwalk at Town Center	Construction	\$2,700,000	(\$2,700,000)	\$0	\$0	\$0

TS0230 - LANDSCAPE / STREETSCAPE							
1	Town Center - The Boardwalk at Town Center - Landscaping	Construction	\$1,500,000	(\$1,500,000)	\$0	\$0	\$0
2	Town Center - Main Street (Lakefield Drive)	Engineering	\$2,000,000	\$0	\$2,000,000	\$2,000,000	\$0

TS0240 - OPERATIONS & SAFETY							
1	Barnwell at Niblick Intersection Improvement	Right of Way	\$2,350,000	\$0	\$2,350,000	\$2,350,000	\$0
2	Sargent Rd at Ashwick Place Intersection Improvement	Complete	\$2,500,000	\$0	\$2,500,000	\$751,145	\$1,748,855
3	Town Center - Johns Creek Pkwy Corridor Improvements	Construction	\$3,500,000	\$1,751,700	\$5,251,700	\$4,792,850	\$458,850
4	Intelligent Transportation Systems (ITS) Fiber Connectivity	Construction	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0
5	Parsons Road Guardrail	Complete	\$159,026	\$0	\$159,026	\$150,270	\$8,756
6	The Boardwalk at Town Center	Construction	\$6,777,256	(\$6,777,256)	\$0	\$0	\$0

TS0250 - BIKE/PEDESTRIAN IMPROVEMENTS							
1	Old Alabama Rd (Autrey Mill Nature Preserve to Spruill Rd)	Complete	\$950,000	\$266,726	\$1,216,726	\$1,080,082	\$136,644
2	The Boardwalk at Town center - N Pond Trail (RP2460)	Construction	\$2,000,000	\$36,851,634	\$38,851,634	\$38,793,560	\$58,074
3	Rogers Bridge Rd/Bell Rd Trail (Amberleigh Way to Cauley Creek Par	Construction	\$2,200,000	\$904,010	\$3,104,010	\$2,689,041	\$414,969
4	Barnwell Rd Trail N (Rivermont Pkwy to N Peak Dr)	Right of Way	\$3,400,000	\$0	\$3,400,000	\$4,792,436	(\$1,392,436)
5	Buice Road (North) Sidewalk (Twingate Dr to Kingston Crossing)	Complete	\$650,000	\$0	\$650,000	\$647,333	\$2,667
6	Buice Rd (South) Trail (Spruill Rd to Johns Creek)	Construction	\$500,000	\$1,790,156	\$2,290,156	\$2,290,156	\$0
7	Barnwell Rd Trail S (Niblick Dr to Rivermont Pkwy)	Right of Way	\$500,000	\$971,825	\$1,471,825	\$4,250,000	(\$2,778,175)
8	Town center - Pedestrian Crossing	Construction	\$6,000,000	\$1,913,355	\$7,913,355	\$7,913,355	(\$0)
9	Chattahoochee Greenway Phase II (Rogers Bridge to McGinnis)	Engineering	\$300,000	\$1,500,000	\$1,800,000	\$15,500,000	(\$13,700,000)

Project Budgeted Funding and Costs	\$56,986,282	\$75,050,308	\$132,036,590	\$159,478,386	(\$27,441,795)
Project Management	\$3,275,074	\$350,000	\$3,625,074	\$3,625,074	\$0
Budgeted Inflation	\$5,240,118	\$0	\$5,240,118	\$0	\$5,240,118
Total Budgeted Funding and Costs	\$65,501,474	\$75,400,308	\$140,901,782	\$163,103,460	(\$22,201,677)
Additional Revenue Above Budgeted (Actuals through 3/31/25)	\$0	\$12,647,358	\$12,647,358	(\$8,228,930)	\$4,418,428
Interest (Actuals through 11/30/24)	\$0	\$2,202,065	\$2,202,065	(\$1,156,086)	\$1,045,979
				Balance	(\$16,737,270)

TSPLOST II (Fund 336)

Revenues		FY2026
Object	Account	Proposed
313400	TSPLOST Revenue	\$17,000,000
361000	Interest Earnings	\$0
Total		\$17,000,000

Expenditures - Personnel		FY2025			FY2026	\$ Inc (Dec)
Object	Account	Revised	YTD 04/30	Annualized	Proposed	from 2025
511100	Regular Employees	\$337,641	\$5,438	\$41,630	\$406,089	\$68,448
511153	Gym Membership	\$0	\$0	\$0	\$0	\$0
511151	Car Allowance	\$0	\$0	\$0	\$0	\$0
511200	Temp Part-time Employee	\$0	\$0	\$0	\$0	\$0
511300	Overtime	\$0	\$0	\$0	\$0	\$0
512101	Health	\$84,071	\$894	\$5,362	\$162,517	\$78,446
512102	Long-Term Disability	\$1,535	\$20	\$122	\$2,242	\$707
512103	Dental	\$2,866	\$34	\$207	\$4,980	\$2,114
512104	Life	\$2,235	\$0	\$0	\$1,704	(\$531)
512200	Social Security (FICA)	\$20,046	\$325	\$1,948	\$25,178	\$5,132
512300	Medicare	\$4,674	\$76	\$456	\$5,888	\$1,214
512400	Retirement	\$54,521	\$869	\$5,212	\$69,035	\$14,514
512700	Workers Compensation	\$9,585	\$0	\$0	\$1,381	(\$8,204)
Subtotal - Personnel		\$517,174	\$7,656	\$54,936	\$679,013	\$161,839

Other Funds

Seized/Forfeited Asset Fund	FY 2024	FY 2025			FY 2026	Change
Fund 210	Actuals	Revised	YTD 05/31	Annualized	YTD 04/30	from 2025
Revenues	\$54,976	\$177,490	\$20,225	\$211,378	\$175,000	(\$2,490)
Expenditures	\$52,448	\$177,490	\$11,846	\$811	\$175,000	(\$2,490)
Balance	\$2,528	\$0	\$8,379	\$210,567	\$0	\$0

State Confiscated Fund	FY 2024	FY 2025			FY 2026	Change
Fund 211	Actuals	Revised	YTD 05/31	Annualized	Proposed	from 2025
Revenues	\$4,947	\$10,000	\$0	\$0	\$10,000	\$0
Expenditures	\$0	\$10,000	\$0	\$0	\$10,000	\$0
Balance	\$4,947	\$0	\$0	\$0	\$0	\$0

Opioid Settlement Fund	FY 2024	FY 2025			FY 2026	Change
Fund 213	Actuals	Revised	YTD 05/31	Annualized	Proposed	from 2025
Revenues	\$90,598	\$90,000	\$0	\$0	\$0	(\$90,000)
Expenditures	\$540	\$90,000	\$0	\$0	\$0	(\$90,000)
Balance	\$90,058	\$0	\$0	\$0	\$0	\$0

E911 Fund	FY 2024	FY 2025			FY 2026	Change
Fund 215	Actuals	Revised	YTD 05/31	Annualized	Proposed	from 2025
Revenues	\$2,136,407	\$2,487,759	\$1,461,537	\$2,487,759	\$2,633,114	\$145,355
Expenditures	\$2,213,516	\$2,487,759	\$1,243,267	\$2,487,759	\$2,633,114	\$145,355
Balance	(\$77,109)	\$0	\$218,270	\$0	\$0	\$0

LMIG Fund	FY 2024	FY 2025			FY 2026	Change
Fund 250	Actuals	Revised	YTD 05/31	Annualized	Proposed	from 2025
Revenues	\$1,741,771	\$792,142	\$800,716	\$800,716	\$883,929	\$91,787
Expenditures	\$538,513	\$1,187,922	\$320,217	\$700,000	\$883,929	(\$303,993)
Balance	\$1,203,257	(\$395,780)	\$480,499	\$100,716	\$0	\$395,780

Hotel/Motel Fund	FY 2024	FY 2025			FY 2026	Change
Fund 275	Actuals	Revised	YTD 05/31	Annualized	Proposed	from 2025
Revenues	\$475,498	\$863,391	\$253,244	\$609,757	\$601,114	(\$262,277)
Expenditures	\$448,175	\$863,391	\$315,370	\$609,757	\$601,114	(\$262,277)
Balance	\$27,322	\$0	(\$62,126)	\$0	\$0	\$0

Tree Replacement Fund	FY 2024	FY 2025			FY 2026	Change
Fund 285	Actuals	Revised	YTD 05/31	Annualized	Proposed	from 2025
Revenues	\$84,178	\$571,451	\$472,464	\$472,464	\$100,000	(\$471,451)
Expenditures	\$0	\$20,000	\$0	\$1,023,915	\$200,000	\$180,000
Balance	\$84,178	\$551,451	\$472,464	(\$551,451)	(\$100,000)	(\$651,451)

Stormwater Fund	FY 2024	FY 2025			FY 2026	Change
Fund 560/565	Actuals	Revised	YTD 05/31	Annualized	Proposed	from 2025
Revenues	\$0	\$3,800,000	\$2,263,089	\$3,856,072	\$3,150,000	(\$650,000)
Operational Expenditures	\$0	\$3,852,982	\$2,601,204	\$3,535,114	\$3,150,000	(\$702,982)
Balance	\$0	(\$52,982)	(\$338,115)	\$320,958	\$0	\$52,982

Seized/Forfeited Asset (Fund 210)

Revenues		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
351320	Cash Confiscations	\$47,224	\$0	\$20,225	\$34,672	\$0
361000	Interest Earnings	\$7,752	\$0	\$0	\$0	\$0
399999	Other Financing Sources	\$0	\$177,490	\$0	\$176,706	(\$2,490)
Total		\$54,976	\$177,490	\$20,225	\$211,378	(\$2,490)

Expenditures		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
522310	Rental - Land & Buildings	\$40,686	\$42,840	\$11,060	\$44,242	(\$17,840)
523700	Education & Training	\$6,500	\$40,000	\$0	\$0	\$0
531110	Other Supplies	\$3,722	\$30,000	\$0	\$0	\$0
531703	Operating Supplies	\$275	\$50,000	\$0	\$0	\$0
531711	Officer Supplies	\$1,005	\$0	\$0	\$0	\$0
542550	Other Equipment	\$0	\$14,650	\$0	\$0	\$15,350
572500	Fulton County District Attorney's Office	\$260	\$0	\$786	\$0	\$0
Total		\$52,448	\$177,490	\$11,846	\$44,242	(\$2,490)

State Confiscated (Fund 211)

Revenues		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
351320	Fines and Forfeitures	\$2,270	\$10,000	\$0	\$0	\$0
351360	Sale of Confiscated Property	\$2,677	\$0	\$0	\$0	\$0
Total		\$4,947	\$10,000	\$0	\$0	\$0

Expenditures		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
531110	Other Supplies	\$0	\$10,000	\$0	\$0	\$0
Total		\$0	\$10,000	\$0	\$0	\$0

Opioid Settlement Fund (Fund 213)

Revenues		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
351920	Opioid Settlement Payment	\$90,598	\$90,000	\$0	\$0	(\$90,000)
Total		\$90,598	\$90,000	\$0	\$0	(\$90,000)

Expenditures		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
523710	Education Programs	\$540	\$90,000	\$0	\$0	(\$90,000)
Total		\$540	\$90,000	\$0	\$0	(\$90,000)

E911 (Fund 215)

Revenues		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
342500	E-911 Charges/Fees	\$1,679,440	\$1,700,000	\$847,102	\$1,700,000	\$0
342510	Prepaid Wireless	\$330,967	\$332,000	\$158,676	\$332,000	\$0
391000	Operating Transfers In	\$126,000	\$455,759	\$455,759	\$455,759	\$145,355
Total		\$2,136,407	\$2,487,759	\$1,461,537	\$2,487,759	\$145,355

Expenditures		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
572200	ChatComm/E911 Authority	\$2,213,516	\$2,487,759	\$1,243,267	\$2,487,759	\$145,355
Total		\$2,213,516	\$2,487,759	\$1,243,267	\$2,487,759	\$145,355

LMIG (Fund 250)

Revenues		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
331150	Revenue - LMIG	\$1,741,771	\$792,142	\$800,716	\$800,716	\$883,929
Total		\$1,741,771	\$792,142	\$800,716	\$800,716	\$883,929

Expenditures		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
541430	Sidewalk Trails	\$0	\$792,142	\$0	\$0	\$883,929
521200	Professional Services	\$31,745	\$42,626	\$8,825	\$0	(\$42,626)
541420	Road Improvement	\$506,768	\$353,154	\$311,392	\$700,000	(\$353,154)
591610	Operating Transfer	\$0	\$0	\$0	\$0	\$0
Total		\$538,513	\$1,187,922	\$320,217	\$700,000	\$883,929

Hotel/Motel Tax (Fund 275)

Revenues		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
314100	Hotel/Motel Tax	\$475,498	\$653,391	\$253,244	\$399,757	\$400,000
331150	Categorical Indirect	\$0	\$210,000	\$0	\$210,000	\$201,114
361100	Interest Earnings	\$0	\$0	\$0	\$0	\$0
399999	Other Funding Sources - Fund Balance	\$0	\$0	\$0	\$0	\$0
Total		\$475,498	\$863,391	\$253,244	\$609,757	\$601,114

Expenditures		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
521200	Professional Services	\$64,844	\$210,000	\$36,000	\$210,000	\$0
571110	Tourism Product Development (Contract with CVB)	\$94,704	\$256,783	\$125,650	\$157,105	\$157,200
571120	Tourism Promotion (Transfer to CVB)	\$152,825	\$210,000	\$81,393	\$128,482	\$128,560
591610	Operating Transfers Out (to General Fund)	\$135,802	\$186,608	\$72,327	\$114,171	\$114,240
Total		\$448,175	\$863,391	\$315,370	\$609,757	\$400,000

Tree Replacement (Fund 285)

Revenues		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
331150	Categorical Indirect	\$0	\$0	\$125,000	\$125,000	\$0
346910	Development Fees	\$84,178	\$20,000	\$347,464	\$347,464	\$100,000
391000	Operating Transfers In	\$0	\$551,451	\$0	\$551,451	\$0
Total		\$84,178	\$571,451	\$472,464	\$1,023,915	\$100,000

Expenditures		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
531703	Cauley Creek Park Tree Planting	\$0	\$0	\$0	\$551,451	\$0
139990	Roadway Re-Beautification - Unreserved FB	\$0	\$20,000	\$0	\$472,464	\$200,000
Total		\$0	\$20,000	\$0	\$1,023,915	\$200,000

Stormwater (Fund 560)

Revenues		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
399999	Other Financing Sources	\$0	\$800,000	\$0	\$800,000	\$0
324500	Stormwater Utility Interest	\$0	\$0	\$70,565	\$11,424	\$0
324510	Stormwater Utility Penalty	\$0	\$0	\$60,260	\$44,648	\$0
344260	Stormwater Utility Fees	\$0	\$3,000,000	\$2,132,263	\$3,000,000	\$3,150,000
Total		\$0	\$3,800,000	\$2,263,088	\$3,856,072	\$3,150,000

Expenditures - Personnel		FY2024	FY2025		FY2026	\$ Inc (Dec)
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
511100	Regular Employees	\$0	\$231,810	\$34,096	\$77,087	\$286,587
511153	Gym Membership	\$0	\$0	\$0	\$0	\$0
511151	Car Allowance	\$0	\$0	\$0	\$0	\$0
511200	Temp Part-time Employee	\$0	\$0	\$0	\$0	\$0
511300	Overtime	\$0	\$0	\$0	\$0	\$0
512101	Health	\$0	\$57,720	\$5,126	\$11,625	\$74,231
512102	Long-Term Disability	\$0	\$1,054	\$64	\$210	\$1,583
512103	Dental	\$0	\$1,968	\$132	\$316	\$1,503
512104	Life	\$0	\$1,534	\$115	\$0	\$1,203
512200	Social Security (FICA)	\$0	\$13,763	\$2,007	\$4,517	\$17,768
512300	Medicare	\$0	\$3,209	\$469	\$1,056	\$4,155
512400	Retirement	\$0	\$37,432	\$4,967	\$10,804	\$48,709
512700	Workers Compensation	\$0	\$6,581	\$8	\$0	\$962
Subtotal - Personnel		\$0	\$355,070	\$46,984	\$105,614	\$436,701

Operating Expenditures		FY 2024	FY 2025		FY 2026	Change
Object	Account	Actuals	Revised	YTD 05/31	Annualized	from 2025
521200	Professional Services	\$0	\$532,143	\$78,162	\$400,000	\$375,000
521202	Jacobs (fka CH2M Hill)	\$0	\$185,564	\$255,696	\$255,696	\$0
522200	Repairs & Maintenance	\$0	\$1,814,606	\$1,320,362	\$1,814,606	\$2,225,226
522210	Equipment Repair	\$0	\$21,000	\$0	\$15,000	\$21,000
523300	Advertising	\$0	\$2,500	\$0	\$2,500	\$2,500
523400	Printing & Binding	\$0	\$10,848	\$0	\$10,848	\$10,848
523500	Travel	\$0	\$0	\$0	\$100	\$14,000
523600	Dues & Fees	\$0	\$0	\$0	\$0	\$6,925
523700	Education & Training	\$0	\$0	\$0	\$1,000	\$1,800
531120	Office Supplies	\$0	\$2,000	\$0	\$500	\$2,000
531130	Postage	\$0	\$27,250	\$0	\$27,250	\$50,000
531703	Operating Supplies	\$0	\$2,000	\$0	\$2,000	\$4,000
891610	Operating Transfers Out	\$0	\$900,000	\$900,000	\$900,000	\$0
Total		\$0	\$3,497,912	\$2,554,220	\$3,429,500	\$2,713,299

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 FY2026 Budget reflects paying this loan off in April 2026.

Debt Service (Fund 400)

Revenues		FY2024	FY2025		FY20206
Object	Account	Actuals	Revised	YTD 05/31 Annualized	Proposed
391000	Operating Transfers In	\$3,320,933	\$2,318,501	\$0	
	...from Public Works for GTIB Resurfacing Loan			\$273,717	\$157,873
	...from Facilities for City Hall COPS issuance			\$2,044,784	\$2,047,032
Total		\$3,320,933	\$2,318,501	\$0 \$2,318,501	\$2,204,905

Expenditures		FY2024	FY2025		FY20206
Object	Account	Actuals	Revised	YTD 05/31 Annualized	Proposed
581200	Capital Lease Principal	\$2,803,589	\$1,933,795	\$0	
	...GTIB Resurfacing Loan			\$263,795	\$156,160
	...City Hall COPS issuance			\$1,670,000	\$1,715,000
582200	Capital Lease Interest	\$517,344	\$384,706	\$0	
	...GTIB Resurfacing Loan			\$9,922	\$1,713
	...City Hall COPS issuance			\$374,784	\$332,032
Total		\$3,320,933	\$2,318,501	\$0 \$2,318,501	\$2,204,905

FY2026 Debt Service Payment Schedules

GTIB Loan

Payment Date	Principal	Interest	P&I Payment
10/1/2025	\$22,379	\$431	\$22,810
11/1/2025	\$22,441	\$369	\$22,810
12/1/2025	\$22,503	\$307	\$22,810
1/1/2026	\$22,565	\$245	\$22,810
2/1/2026	\$22,627	\$183	\$22,810
3/1/2026	\$22,689	\$120	\$22,810
4/1/2026*	\$20,957	\$58	\$21,014
Total	\$156,160	\$1,713	\$157,873

*April 1, 2026 is the final payment owed on the GTIB Loan.

City Hall - COPS Issuance

Payment Date	Principal	Interest	P&I Payment
3/1/2026		\$166,016	\$166,016
9/1/2026	\$1,715,000	\$166,016	\$1,881,016
Total	\$1,715,000	\$332,032	\$2,047,032

Debt Service Parks GO Bond (Fund 410)

Revenues		FY2024	FY2025			FY20206
Object	Account	Actuals	Revised	YTD 05/31	Annualized	Proposed
311100	Property Taxes - Current Year	\$2,452,989	\$2,452,989	\$0	\$0	2,207,661
311200	Property Taxes - Prior Year	\$248,359	\$179,356	\$0	\$0	\$87,497
361000	Interest Earnings	\$74,496	\$5,000	\$0	\$0	\$5,000
Total		\$2,775,844	\$2,637,345	\$0	\$0	\$2,300,158

Expenditures		FY2024	FY2025			FY20206
Object	Account	Actuals	Revised	YTD 05/31	Annualized	Proposed
581100	Bond Principal	\$800,000	\$890,000	\$0	\$0	\$890,000
582100	Bond Interest	\$1,288,638	\$1,206,138	\$0	\$0	\$1,206,138
139990	Fund Balance - Unreserved	\$0	\$541,208	\$0	\$0	\$204,021
Total		\$2,088,638	\$2,637,345	\$0	\$0	\$2,300,158

FY2026 Debt Service Payment Schedule

Parks GO Bonds, Series 2017

Date	Principal	Interest	Total (P+I)
10/1/2025	\$0	\$603,069	\$603,069
4/1/2026	\$890,000	\$603,069	\$1,493,069
Total	\$890,000	\$1,206,138	\$2,096,138



CAPITAL IMPROVEMENT PLAN 2026-2030



Johns Creek

CAPITAL IMPROVEMENT PLAN 2026-2030

The Capital Improvement Plan (CIP) presents anticipated capital projects over the next five years based on plans previously adopted by the Council. The CIP serves as an important link between planning and budgeting for capital projects. Approval and inclusion in the CIP does not guarantee final approval in any specific fiscal year. The CIP is a reasonable representation of the upcoming needs for the City, and that the capital projects contained in the current year of the plan (or otherwise prioritized by the Council in review of the CIP), are suitable for consideration in the annual budget process (in which determinations on funding will be made).

Unfunded Projects

Perhaps the most valuable use of the CIP is as a tool to prioritize unfunded projects that compete for General Fund dollars. These unfunded projects generally include those from the adopted Recreation and Parks Master Plan (summarized as "Parks" projects below) and those from other adopted Citywide plans (such as the Transportation Master Plan) but do not have dedicated funding.

	FY2026*	FY2027	FY2028	FY2029	FY2030	Total
Parks	\$3,620,000	\$14,150,000	\$26,650,000	\$10,400,000	\$7,550,000	\$62,370,000
Citywide/Other/Non-TSPLOST Transportation	\$6,550,000	\$64,300,000	\$10,500,000	\$22,500,000	\$6,500,000	\$110,350,000
TOTAL	\$10,170,000	\$78,450,000	\$37,150,000	\$32,900,000	\$14,050,000	\$172,720,000

*The FY2026 Proposed Budget includes \$5,170,000 towards the \$10,170,000 unfunded. The unfunded amounts will be updated based on the FY2026 Adopted Budget.

TSPLOST Projects - Funding Needed

The Transportation Special Purpose Local Option Sales Tax (TSPLOST) provides a direct funding mechanism for many transportation projects. Although some projects presently have funding needs, revenues exceed expectations in TSPLOST II and there are interest earnings that can be allocated to address funding gaps as needed. Projects that are anticipated to reach a new stage (engineering / right-of-way / construction) and will need funding to be allocated are listed by fiscal year in which allocation will be necessary.

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
TSPLOST I	\$1,028,000	\$1,850,000	\$1,500,000	\$0	\$0	\$4,378,000
TSPLOST II	\$4,851,685	\$2,400,000	\$11,100,000	\$1,500,000	\$11,700,000	\$31,551,685
TOTAL	\$5,879,685	\$4,250,000	\$12,600,000	\$1,500,000	\$11,700,000	\$35,929,685

CAPITAL IMPROVEMENT PLAN - PARKS									
Park	#	Project	FY2026	FY2027	FY2028	FY2029	FY2030	Total	Short Description
Newtown Park	1	Tennis and Pickleball Court Lighting	\$300,000					\$300,000	Install eight new 50-foot LED lighting poles to expand playing time into evening hours.
	2	Lacrosse Field Turf Replacement	\$450,000					\$450,000	Remove existing turf, assess subsurface, and install new turf.
	3	Reconfigure baseball fields			\$1,500,000			\$1,500,000	Reconfigure baseball fields to meet age/field type needs.
	4	Turf Replacement at Soccer Fields		\$1,200,000				\$1,200,000	Remove existing turf behind concessions, assess subsurface, and install new turf.
	5	Increase parking					\$3,000,000	\$3,000,000	Provide additional parking, possibly offsite or in combination with shared parking agreements.
Ocee Park	6	Add shelter to Batting Cages			\$300,000			\$300,000	Add a top/sun shelter to two banks of batting cages.
	7	Field 5 Update light fixtures to LED				\$300,000		\$300,000	Update lighting to install LED light fixtures on Field 5.
	8	Conklin Field Update light fixtures to LED					\$300,000	\$300,000	Update lighting to install LED light fixtures on Conklin Field.
	9	Convert/Replace Turf Fields		\$1,000,000	\$1,000,000			\$2,000,000	Returf a combination of 6 fields and convert two dirt fields to turf.
Shakerag Park	10	Add lighting to rectangular field		\$500,000				\$500,000	Add LED lighting to the multi purpose turfed field.
	11	Create an unpaved trail around the lake			\$500,000			\$500,000	Add a 10' natrual surface trail with boardwalk to provide access around the lake.
	12	Improve / increase parking		\$600,000				\$600,000	Explore paking options to address limited onsite parking and overflow parking at the school.
	13	Add turf to baseball field			\$800,000			\$800,000	Add turf to the baseball field.
	14	Add turf cricket pitch					\$1,500,000	\$1,500,000	Add turf to the cricket pitch.
Morton Road Park	15	General improvements		\$50,000	\$100,000	\$100,000	\$100,000	\$350,000	Add amenities such as shade structure, additional benches, etc.
Autrey Mill Nature Preserve	16	Sal's Creek Trail		\$100,000	\$400,000	\$250,000		\$750,000	Trail reconstruction and add .25 mile boardwalk through a low-lying wet area along Sal's Creek.
	17	Parking, Grading, Drainage Improvements		\$500,000	\$500,000			\$1,000,000	Make improvements to address parking, grading, drainage issues.
	18	New Playground			\$450,000			\$450,000	Add a playground in the natural environemnt.
Bell/Boles Park	19	Construct restroom building		\$600,000				\$600,000	Add a two stall restroom in the park.
State Bridge Park	20	Expand unpaved trail network				\$150,000	\$200,000	\$350,000	Add a natural surface trail in the woods.
Cauley Creek Park	21	Cauley Creek Master Plan Update	\$100,000					\$100,000	Update 2018 master plan to guide future improvements and update cost estimates.
	22	Destination Playground	\$300,000	\$2,500,000				\$2,800,000	Add a destination playground, parking lot, and supporting amenities.
	23	Outparcel - Water/Sewer Infrastructure	\$600,000		\$3,000,000			\$3,600,000	Renovate existing building into a space for special events/other uses. Begin by adding sewer.
	24	Outparcel-Adventure Play Area	\$300,000	\$2,500,000				\$2,800,000	Add adventure play area. Begin by completing engineering.
	25	Cauley Creek Maker Space						\$0	Renovate existing building for maker space / indoor recreation. \$2-M funded (FY25).
	26	Cauley Creek Maker Space Phase II			\$8,000,000			\$8,000,000	Build out second phase including classrooms or dedicated spaces for trades or robotics.
	27	Disc Golf Course		\$350,000				\$350,000	Add an 18-hole Disc Golf Course.
	28	Redesign open area (ballfields in old plan)		\$300,000	\$4,500,000			\$4,800,000	Re-evaluate area to determine current needs and build out to support priority.
	29	Playground at 5K Staging			\$200,000	\$2,500,000		\$2,700,000	Add a traditional playground at the 5K staging area.
	30	Dog Park				\$1,200,000		\$1,200,000	Add a dog park between the courts and makers space in the open grass area.
	31	Indoor multi-purpose use					\$1,000,000	\$1,000,000	Creation of indoor multi-purpose use. Begin with engineering. Construction beyond 2030.
	32	Outparcel-Develop Infrastructure		\$400,000	\$4,000,000			\$4,400,000	Develop Riverside parcel including parking, walkways, trails.
	33	Outparcel-Develop Restaurant					\$300,000	\$300,000	Add a restaurant reusing one of the former building footprints in the outparcel area.
Boardwalk at Town Center	34	Restrooms Addition	\$1,000,000	\$1,000,000				\$2,000,000	Add restrooms around/near the upper pond - additional property may be needed.
	35	Fountain Addition	\$500,000	\$500,000				\$1,000,000	Add a fountain to the park.
	36	Additional Parking Structure			\$500,000	\$5,000,000		\$5,500,000	Add additional parking/parking structure; explore potential partnerships for joint use.
Fulton Schools	37	Park Partnership - Fulton County Schools	\$70,000	\$100,000	\$150,000	\$150,000	\$150,000	\$620,000	Explore opportunities to partner with Fulton Co. schools for use of school fields after hours.
Greenways/Trails	38	Chattahoochee Greenway Phase I		\$1,200,000				\$1,200,000	Add a trail connection from Abbotts Bridge Rd. to Cauley Creek Park; partially funded.
	39	Additional Trails/Greenways		\$750,000	\$750,000	\$750,000	\$1,000,000	\$3,250,000	Explore opportunities for additional trails such as Big Creek Greenway connection.
		TOTAL	\$3,620,000	\$14,150,000	\$26,650,000	\$10,400,000	\$7,550,000	\$62,370,000	

CAPITAL IMPROVEMENT PLAN - CITYWIDE/OTHER/NON-TSPLOST TRANSPORTATION									
Category	#	Project	FY2026	FY2027	FY2028	FY2029	FY2030	Total	Short Description
Citywide	40	Performing Arts Center (PAC)	\$5,000,000	\$55,000,000				\$60,000,000	Design and construct an 800-seat, multi-disciplinary performing arts center.
	41	Comprehensive Plan Update	\$100,000	\$200,000				\$300,000	10-year update of the Comp Plan (Phase I and II). Required to be completed by 10/31/28.
	42	Transportation Master Plan Update	\$300,000					\$300,000	Update current plan (has not been formally updated since 2008).
Stormwater	43	Stormwater Grant Program	\$250,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,250,000	Matching program incentivizes installation of stormwater management practices.
	44	Stormwater System Improvements - Capital Projects	\$500,000	\$7,100,000	\$4,000,000	\$2,000,000	\$2,000,000	\$15,600,000	Larger stormwater improvements and install of best management practices.
Transportation	45	Intelligent Traffic System (ITS) Additions			\$500,000			\$500,000	Additional fiber optic cable for redundancy and increased reliability.
	46	Sidewalk Prioritization Policy (Next Project)	\$200,000	\$500,000	\$1,500,000	\$2,000,000	\$2,000,000	\$6,200,000	New sidewalks and trails (wide sidewalks) to fill gaps.
	47	Multi Modal Policy (Next Project)	\$200,000	\$500,000	\$1,500,000	\$2,000,000	\$2,000,000	\$6,200,000	Enhanced connectivity for non-vehicular travel (including golf carts).
	48	Cauley Creek Trail Connection		\$500,000	\$1,500,000	\$6,000,000		\$8,000,000	Trail connection from the Johns Creek Town Center to Cauley Creek Park.
		TOTAL	\$6,550,000	\$64,300,000	\$10,500,000	\$22,500,000	\$6,500,000	\$110,350,000	

CAPITAL IMPROVEMENT PLAN - TSPLOST									
TSPLOST I	#	Project	FY2026	FY2027	FY2028	FY2029	FY2030	Total	Description
Projects	49	Medlock Bridge at State Bridge	\$1,028,000					\$1,028,000	Partially Funded - Total Estimated Cost \$6.82-M
	50	McGinnis Ferry Road Sound Abatement			\$1,500,000			\$1,500,000	Total Estimated Cost \$1.5-M
	51	Medlock Bridge at McGinnis Ferry		\$1,850,000				\$1,850,000	Partially Funded - Total Estimated Cost \$9-M
		TSPLOST I Total	\$1,028,000	\$1,850,000	\$1,500,000	\$0	\$0	\$4,378,000	
TSPLOST II	#	Project	FY2026	FY2027	FY2028	FY2029	FY2030	Total	Description
Bridges	52	Old Alabama Road Bridges		\$1,000,000	\$8,800,000			\$9,800,000	Partially Funded - Total Estimated Cost \$16.5-M; \$3-M Federal Funding
Congestion Relief	53	Nesbit Ferry Road at Colony Club Drive	\$600,000					\$600,000	Partially Funded - Total Estimated Cost \$4.6-M; Roswell contributing \$1-M
	54	Nesbit Ferry Road at Holcomb Bridge Road		\$200,000	\$300,000	\$1,500,000		\$2,000,000	Total Estimated Cost \$2-M; Pursuing grants
	55	No. Fulton Comp Transportation Plan (NFCTP) update*	\$51,685					\$51,685	Total Estimated Cost \$247,500; \$51,685 Johns Creek portion to match grant funds. *It was funded in FY25 by Budget Amendment #5 on 6-9-25
Bike/Pedestrian Improvements	56	Barnwell Trail (Rivermont Pkwy to N Peak)	\$1,400,000					\$1,400,000	Partially Funded - Total Estimated Cost \$4.79-M
	57	Barnwell Trail (Niblick Dr to Rivermont Pkwy)	\$2,800,000					\$2,800,000	Partially Funded - Total Estimated Cost \$4.25-M
	58	Chattahoochee Greenway Phase II (Rogers Bridge to McGinnis Ferry)			\$2,000,000		\$11,700,000	\$13,700,000	Partially Funded - Total Estimated Cost \$15.5-M; Pursuing grants
Landscape/ Streetscape	59	Lakefield Drive to Johns Creek Parkway (and new road)		\$1,200,000					Partially Funded - Totale Estimated Cost \$3.2-M
		TSPLOST II Total	\$4,851,685	\$2,400,000	\$11,100,000	\$1,500,000	\$11,700,000	\$31,551,685	
		TSPLOST I and II - TOTAL	\$5,879,685	\$4,250,000	\$12,600,000	\$1,500,000	\$11,700,000	\$35,929,685	

Capital Improvement Plan - Project Descriptions		
#	Parks	
1	Newtown Park - Tennis and Pickleball Court Lighting	FY26 Requested: \$300,000
	The Recreation and Parks Master Plan prioritizes adding lighting to the tennis and pickleball courts to expand playing time at the courts. The addition of the court lighting is anticipated to have a similar positive response from the community as the 2023 addition of the field lighting at the adjacent multi-purpose field at Newtown Park. As with the multi-purpose field lights, the proposed LED lights will provide safe, well-lit courts for users while having deploying the latest technology to limit light spillover so as to have minimal impact on the surrounding area.	
2	Newtown Park - Lacrosse Field Turf Replacement	FY26 Requested: \$450,000
	The lacrosse field was upgraded from grass to artificial turf in 2017. Typically, artificial turf fields last about ten years, so the Recreation and Parks Master Plan anticipated replacing the turf surface in FY2027. Due to heavy use and wear of the field, this funding would be used to replace the turf surface in FY2026 (a year earlier than the typical lifespan, but understandable given the usage of the field). The funding will provide for the removal of the existing turf, assessment and any needed improvements to the subsurface, installation of new turf, and marking the field edges for multi-sport activities. If not replaced in FY2026, repairs will be needed to maintain playability anticipated at \$15,000 per year until replacement.	
21	Cauley Creek Park - Master Plan Update	FY26 Requested: \$100,000
	The Cauley Creek Park Master Plan was adopted in 2018. Since that time, many things have changed that have impacted the use of the park, including the global COVID-19 pandemic, the addition of land to the park area (with the City's 2021 acquisition of the 12-acres along the Chattahoochee River), construction and opening of the land as a park (in 2023), opening of Rogers Bridge pedestrian connection to Rogers Bridge Park (in 2023), and the update of the overall Recreation and Parks Master Plan (adopted in 2023). Although Cauley Creek Park is well-used and well-loved by the community, in order to appropriately plan for future improvements, rather than continue to rely on an outdated plan, an update would ensure efforts to add amenities over time are done thoughtfully so as not to preclude other uses. The updated master plan would provide space planning, parking need considerations, infrastructure planning and updates to cost estimates for amenities planned in undeveloped buildable areas at the park. Since the discussion in the CIP, staff has reduced the requested funding to \$100K after further consideration of the needed consultant effort.	
22	Cauley Creek Park - Destination Playground	FY26 Requested: \$300,000
	Since the opening of Cauley Creek Park in 2023, one of the most popular parts of the park has been the playground by the multi-purpose athletic fields. The adopted master plan for the park recognizes that at 203-acres, the park would be well-served by a second playground. Both the Cauley Creek-specific master plan and the Recreation and Parks Master Plan (adopted in 2023) suggest adding a "destination" playground. Compared to the existing playground in the southern half of Cauley Creek Park, "destination" playgrounds are typically more substantive, feature more interactive elements, and include inclusive/multi-generational play elements allowing both a wider age range of children but also older teens and adults. The requested funding would be utilized for a survey of the site, soil tests, and construction documents for the playground, parking lot, and supporting amenities.	

23	Cauley Creek Outparcel - Water/Sewer Infrastructure	FY26 Requested: \$600,000
	The Recreation and Parks Master Plan (adopted in 2023) included a conceptual plan for the 12-acres along the Chattahoochee River acquired following the development of the overall Cauley Creek Master Plan. Referred to as "the outparcel" the area is anchored by a roughly 11,300 square foot building envisioned to become a special event facility. The biggest challenge to opening the building for public use is that it is presently served by a single toilet on a septic tank. Before the building can be considered for use by the public, additional restroom facilities will need to be added and a water/sewer connection will need to be run to the building. Based on the topography of the park, a lift station will be required for the sewer extension. The requested funding would provide for design and construction of the needed utility extensions. Preliminary study conducted this year indicates the cost may be closer to \$600K to complete both the water/sewer line work as well as the construction of the restrooms. Although this is higher than the prior estimate (of \$500K) it is more accurate based on the best available information.	
24	Cauley Creek Outparcel - Adventure Play Area	FY26 Requested: \$300,000
	The Recreation and Parks Master Plan (adopted in 2023) included a conceptual plan for the 12-acres along the Chattahoochee River acquired following the development of the overall Cauley Creek Master Plan referred to as "the outparcel." The conceptual plan for the outparcel anticipated an outdoor adventure play area potentially including elements such as a treetop rope course or zipline. The requested funding would complete survey, site design, and construction documents of the adventure play area. Additional funds for construction would be requested in a future year.	
34	Boardwalk at Town Center - Restrooms Addition	FY26 Requested: \$1,000,000
	When the Boardwalk at Town Center was planned, the decision was made to forego dedicated restroom facilities and plan to bring in portable facilities for special events held at the park. The restroom on the back corner of City Hall (back left from the front of the building) was anticipated to be sufficient to serve casual usage of the park and trail. To improve the usability of the park and the experience for users, additional restrooms would be ideal. The first \$1M of requested funding is anticipated to fund engineering, right-of-way acquisition (if necessary), and sewer line work. The second \$1M is anticipated to fund the construction of the additional restroom facility. The location has not yet been finalized nor has any engineering been completed. Of note, the addition of restrooms would have on-going maintenance costs for both operational supplies and water/sewer usage.	
35	Boardwalk at Town Center - Fountain Addition	FY26 Requested: \$500,000
	When the Boardwalk at Town Center was planned, several enhancements such as a fountain and/or a fountain with a visual display were considered but not included in the initial build-out due to funding constraints. The first \$500K of requested funding would include the engineering/design of the enhancement and acquisition of right-of-way (if needed). The second \$500K of requested funding would construct the enhancement. Of note, the addition of a fountain and/or a fountain with visual display is anticipated to have a maintenance cost and utility usage.	
37	School Field - Potential Partnerships with FCS	FY26 Proposed: \$70,000
	The adopted Recreation and Parks Strategic Plan recommends establishment of partnerships with local schools to expand available park areas to the public. In the fall of 2024, the City entered its first such partnership with Abbotts Hill Elementary to allow the public to use the school field, courts, and playgrounds as a public park outside of school hours. Per the adopted IGA with Fulton County Schools, the City has to maintain the school fields, courts and playground after schools (estimated at \$54K per year) and complete a modest (\$10-\$15K) capital enhancement project each year. The requested funds would provide for expansion to a second partnership and grant our residents access to the school grounds as a park outside of school hours. The FY26 requested funds would allow the City to explore another opportunity to partner with another Fulton County school and grant our residents access to the school grounds as a park outside of school hours.	

#	Citywide/Other/Non-TSPLOST Transportation	
40	Performing Arts Center (PAC)	FY26 Proposed: \$5,000,000
	<p>For nearly a decade, the community has discussed the possibility of constructing a Performing Arts Center. Presently, Johns Creek organizations make do with smaller venues (such as churches and school auditoriums) within the City or travel outside the city to perform, and indoor space for community meetings and other uses is limited. After extended discussions and several studies, at a Special Called Meeting in June 2025, the Council reached consensus to empower the voters to determine if the City should move forward with a Performing Arts Center. If approved by the voters in November's elections, before general obligation bonds could be issued for construction, the engineering for the facility and completion of construction documents are a necessary precursor. This \$5M project would provide the funding for construction documents for the Performing Arts Center. The construction documents would flesh out the details for the facility, anticipated to be a multi-story 800-seat performance hall with the necessary support areas including (1) front of house – lobby, gathering areas, and lobby support (box office, lobby, concessions, restrooms); (2) performance spaces (auditorium and stage); (3) back-of-house stage and performance support (scenery dock, instrument storage, green room, dressing rooms); and (4) multi-purpose room (combination black box theater / VIP reception area / flexible space).</p>	
41	Comprehensive Plan Update	FY26 Proposed: \$100,000
	<p>Local planning is both a fundamental responsibility of local government as well as a foundational reason as to why Johns Creek was incorporated in 2006. The City's first Comprehensive Plan took roughly two years to complete and was adopted in November 2008. The City's last full update of the Comprehensive Plan was adopted in 2018 and took roughly two years to complete. Full updates to a Comprehensive Plan are required every ten years. The City is required to complete its next major 10-year update by October of 2028. The Comprehensive Plan sets forth the future development framework and vision for the community based on input from stakeholders and the general public in the following plan elements: Community Goals, Needs and Opportunities, Broadband Services, Land Use, Transportation, and Community Work Program. The project is divided into two phases with the \$100K recommended in FY2026 so that the project could begin without the urgency of a looming deadline and so that staff could bid the project with add-alternates using the minimum requirements as the base scope and additional meetings or engagement efforts as costs that could be added in a second phase in FY2027.</p>	
42	Transportation Master Plan Update	FY26 Requested: \$300,000
	<p>The Transportation Master Plan is a planning document specific to the Johns Creek transportation system. Although the City has participated in several regional transportation planning efforts, since the creation of the 2008 Transportation Master Plan, it has not been formally updated. The proposed update would include an inventory of existing transportation conditions and assess transportation needs for the immediate and long-term future. An updated plan would consider vehicular transportation; pedestrian, cycling, and other modes of transportation; and transportation technology.</p>	
43	Stormwater Grant Program	FY26 Requested: \$250,000
	<p>As part of the FY2025 Budget, the Council appropriated funds for a Stormwater Grant Program. After a thorough review, the program was adopted in March 2025 and implemented in May, and is designed to incentivize property owners to install stormwater management practices on private properties to improve overall water quality in the City. Eligible preventative measures include the installation of rain gardens, bioretention, cisterns, pavement removal and revegetation, and stream buffer plantings. Eligible reactive measures include stream bank erosion stabilization and drainage easement erosion stabilization. The grants are designed as a cost-share with a minimum of a 20% match from the property owner and the grant award per property is capped at \$30,000. Allowing time for the initial applications to be reviewed and projects awarded utilizing the FY2025 funds, staff would suggest either a lower amount of funding for FY2026 or waiting until FY2027 for additional funding allowing time to gauge the success of initial implementation.</p>	

44	Stormwater System Improvements - Capital Projects	FY26 Requested: \$500,000
	In 2023, the City completed master plans for each of the three stormwater watersheds in the City: (1) Big Creek/Crooked Creek, (2) Johns Creek, and (3) Cauley Creek/Level Creek. The master plans prioritize the implementation of stormwater best management practices (BMPs) and improvement projects in each watershed. The projects include detention pond improvements, stream stabilization projects, and roadside ditch retrofits. The funding would be utilized for engineering, right-of-way acquisition (if necessary), and construction for the next priority stormwater improvement project. The exact project will depend on the amount of funding budgeted. Examples of projects in the top tier of priority include a retrofit of the bioretention and cistern at Fire Station #61, adding bioswales along the Old Alabama Road corridor, adding bioswales along the Buice Road corridor, bioretention at Johns Creek High School, and a stream restoration for Johns Creek at Abbotts Bridge Road.	
45	Intelligent Traffic System (ITS) Additions	FY26 Requested: \$0
	Since its incorporation, the City has worked to develop an advanced Intelligent Traffic System (ITS). The synchronized signal timing system uses sophisticated software to help balance traffic flow throughout the city. The ITS ties 80 traffic signals in five separately coordinated systems, which are each uniquely timed, to a Traffic Control Center (TCC) at City Hall. The backbone of the ITS and TCC is a fiber optic cable system that runs along the roads in the rights-of-way of our major arterial and collector roadways. In an effort to continue to improve the system, additional fiber optic cable is needed to create redundancy and increase the reliability within the City's traffic signal system. Redundancy in our fiber network provides the added security of closed loops in the event of accidental damage. Additionally, as fiber connectivity is adjusted as part of road improvement projects, additional communication cabinets, hardware, and smaller fiber runs are needed to enable improved traffic management. This project would fund improvements to the fiber network, additional communication cabinets, and related hardware and software.	
46	Sidewalk Prioritization Policy (Next Project)	FY26 Requested: \$200,000
	New sidewalks and trails (wide sidewalks) are needed throughout the City to fill in gaps in the existing sidewalk system and improve mobility for pedestrians. Utilizing the adopted Sidewalk Policy, staff prioritized existing sidewalk/trail gaps and missing links. The next prioritized section of is a trail along Medlock Bridge Road between the Chattahoochee River and Old Alabama Road. Allocated funding would be utilized for engineering, right-of-way acquisition, and construction (to the extent funds allow). For example, if \$200K is allocated, that would be anticipated to provide for engineering. If \$600K is allocated, that would be anticipated to provide for engineering and right-of-way acquisition.	
47	Multi Modal Policy (Next Project)	FY26 Requested: \$200,000
	To add to the connectivity throughout the City for non-vehicular transportation, staff has been working on a Multi-Modal Policy that would expand upon the adopted Sidewalk Policy to help prioritize connectivity on wider paths and trails (8-10') for gaps on key corridors where no sidewalk or trail exists and where widening of an existing sidewalk could improve useability by different modes of transportation. The proposed funding would be utilized for engineering, right-of-way acquisition, and construction for the highest priority sidewalk or trail segment. The exact segment will depend on a review of the policy by the Council (including a review of the proposed ranking criteria) and the amount of funding budgeted.	

	TSPLOST I	
49	Medlock Bridge at State Bridge	Requested: \$1,028,000
	<p>The intersection of Medlock Bridge Road at State Bridge Road is the most heavily traveled intersection in Johns Creek carrying approximately 100,000 cars per day. The intersection is also critical as it includes a high school, entertainment centers, borders residential subdivisions, and is a main commercial hub in the City. Since Medlock Bridge Road is a State Route (SR 141) owned by the Georgia Department of Transportation (GDOT), any solution must meet GDOT standards and approval. GDOT has agreed to allow the City to proceed with this project to add a third through lane northbound on Medlock Bridge Road at State Bridge Road, add a triple left turn lane southbound on Medlock Bridge Road and a triple left turn lane westbound on State Bridge Road. In addition to these improvements, the project will add a third through lane northbound and southbound at Old Alabama Road to ensure traffic is not trapped at this key intersection.</p>	
50	McGinnis Ferry Road Sound Abatement	Requested: \$1,500,000
	<p>The widening of McGinnis Ferry Road (from Union Hill Road to Sargent Road) from two travel lanes to four travel lanes is under construction in partnership with Forsyth County and the Georgia Department of Transportation (GDOT). Upon completion of the road construction, sound abatement fencing along the southern (Johns Creek) side of McGinnis Ferry Road will be constructed. Staff will coordinate with each Homeowner's Association along the corridor to determine the appropriate location and color of the fencing to be installed.</p>	
51	Medlock Bridge at McGinnis Ferry	Requested: \$1,850,000
	<p>Medlock Bridge at McGinnis Ferry Road is one of the most travelled intersections in Johns Creek and serves as a gateway to Town Center. In partnership with the Georgia Department of Transportation (GDOT), this project will add a third through lane northbound and southbound from Hospital Parkway across McGinnis Ferry Road to Johns Creek Parkway (North). It will also add dual left turn lanes for each approach of the intersection.</p>	
	TSPLOST II	
52	Old Alabama Road Bridges	Requested: \$9,800,000
	<p>The bridges on Old Alabama Road over Chattahoochee Tributary and Johns Creek are the City's highest priority bridges to replace based on age, structural deficiencies, and low elevations. They also are too narrow to provide pedestrian access across them. This project will replace these bridges with two through lanes, a center turn lane, a trail on one side and a sidewalk on the other.</p>	
53	Nesbit Ferry Road at Colony Club Drive	Requested: \$600,000
	<p>Nesbit Ferry Road is located in the southwestern corner of the City and serves as the border between Johns Creek and Roswell. Where the entire roadway and right-of-way on either side is within the City limits of Roswell, all the neighborhoods and business on the east side of the roadway are Johns Creek. A past planning study recommended a series of improvements including operation and safety improvements for vehicles and pedestrians. This project will install a roundabout at the intersection of Nesbit Ferry Road and Colony Club Drive to improve operations and safety. In addition, it will provide safe pedestrian crossing and connections.</p>	
54	Nesbit Ferry Road at Holcomb Bridge Road	Requested: \$2,000,000
	<p>Nesbit Ferry Road is located in the southwestern corner of the City and serves as the border between Johns Creek and Roswell. Where the entire roadway and right-of-way on either side is within the City limits of Roswell, all the neighborhoods and business on the east side of the roadway are Johns Creek. A past planning study recommended a series of improvements including operation and safety improvements for vehicles and pedestrians. This project will make operational improvements by adding a right turn lane and left turn lane at Nesbit Ferry Road and Holcomb Bridge Road.</p>	

55	North Fulton Comprehensive Transportation Plan (NFCTP) update	Funded in FY25: \$51,685
	<p>The North Fulton Comprehensive Transportation Plan (NFCTP) is a regional transportation plan completed as a joint effort between the Atlanta Regional Commission (ARC) and the six cities of north Fulton County (Alpharetta, Johns Creek, Milton, Mountain Park, Roswell, and Sandy Springs). The NFCTP recognizes that most commuters do not confine their travel to any particular city limits but benefit from the cross-jurisdictional collaboration required to maintain transportation corridors and consider multi-modal transportation solutions. The current NFCTP was adopted in 2018. Since then, the Transportation Special Purpose Local Option Sales Tax (TSPLOST) funding has been utilized to implement many of the plan's recommendations. As the North Fulton cities will consider preparing project lists for a renewal of TSPLOST in 2026, this would be the ideal time to update the NFCTP to ensure projects of regional significance are appropriately considered.</p>	
56	Barnwell Road Trail (Rivermont Pkwy to N Peak Dr)	Requested: \$1,400,000
	<p>Barnwell Road is located in the southern corner of the City and serves as a north/south collector road from Holcomb Bridge Road to Jones Bridge Road. This project will add a 4' bike lane and 8' wide trail along the western side of Barnwell Road from Rivermont Parkway to North Peak Drive. This project will connect the Rivermont Parkway trail on the south to Barnwell Elementary and the Jones Bridge Road trail to the north and close the pedestrian gap.</p>	
57	Barnwell Road Trail (Niblick Dr to Rivermont Pkwy)	Requested: \$2,800,000
	<p>Barnwell Road Trail (Niblick Dr to Rivermont Pkwy) – Barnwell Road is located in the southern corner of the City and serves as a north/south collector road from Holcomb Bridge Road to Jones Bridge Road. This project will add a 4' bike lane and 8' wide trail along the western side of Barnwell Road from Niblick Drive to Rivermont Parkway. This project will connect the Holcomb Bridge Road corridor to the Rivermont Parkway trail and close the pedestrian gap.</p>	
58	Chattahoochee Greenway Phase II (Rogers Bridge to McGinnis Ferry)	Requested: \$13,700,000
	<p>The Chattahoochee Greenway is a segment of the proposed 125-mile Chattahoochee RiverLands Greenway from Buford Dam to Chattahoochee Bend State Park near Newnan. The Chattahoochee RiverLands Greenway is a plan prepared for the Atlanta Regional Commission (ARC) and other organizations that outlines a vision and strategy to develop an environmentally sensitive greenway and river trails throughout the Chattahoochee River corridor. This second phase of the Greenway Trail is to be constructed along the Chattahoochee River extending the trail system between Cauley Creek Park to McGinnis Ferry Road.</p>	
59	Lakefield Drive to Johns Creek Parkway (and new road)	Requested: \$1,200,000
	<p>This project reimagines Lakefield Drive as the Town Center Main Street by proposing streetscape elements such as trails, lighting, landscaping, and on-street parking, as well as aesthetic and placemaking enhancements. In addition, a new road connection will be constructed from the Lakefield Drive to Johns Creek Parkway at Technology Circle.</p>	