

FY2026 Proposed Budget

Council Work Session
July 14, 2025

Presentation Outline

Budget Development



Financial Details



Budget Highlights and Priorities



Next Steps - Future Discussions



Questions / Initial Discussion

Importance of the Budget



Communication
Tool: Residents and
Staff



Spending Plan



Method to Monitor
Progress/Milestones



Game Plan for
Financial Security

Process / Development

Budget Development

Revenue Forecasting

Departmental Operations

(Existing) Personnel Cost Projections

Accrual Funds - Infrastructure, Equipment,
Vehicle Replacement

Capital, Enhancements, New Positions

Other Funds

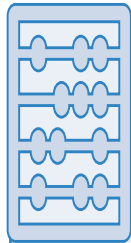
The background of the image shows a blurred office scene with people working. In the foreground, a person's hands are visible, holding a black pen and pointing at a document. The document contains various financial charts, including a pie chart with orange and blue segments, and several bar charts with blue bars. The entire image is overlaid with a semi-transparent blue geometric pattern consisting of overlapping triangles and polygons. The text 'Financial Details' is centered in a white, bold, sans-serif font.

Financial Details

About the FY26 Proposed Budget



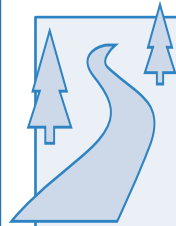
Each Fund is Balanced



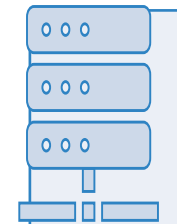
Maintains Current Levels of Operations



Funds Vehicle Replacements



Funds Infrastructure Maintenance



Funds Equipment Maintenance



Does Not Utilize Reserves

General Fund Unassigned Fund Balance

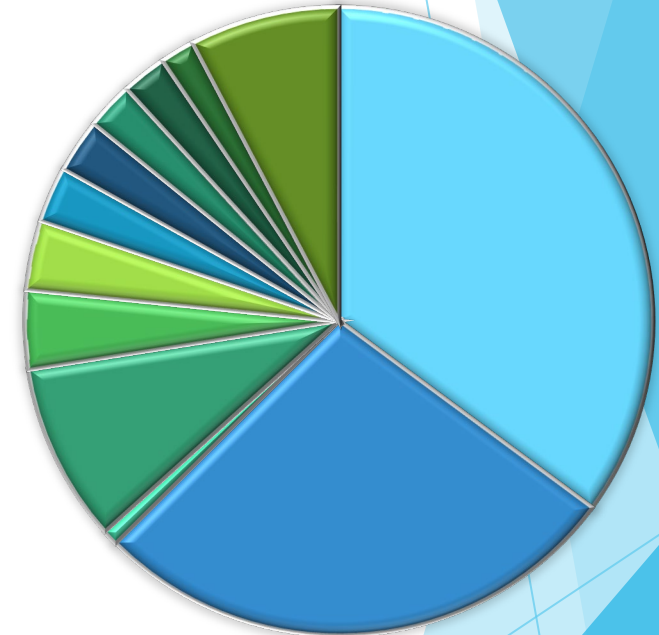
- ▶ City's financial success is directly connected to the unassigned fund balance
 - ▶ 1. Three months operating expense
 - ▶ 2. Cash Flow Stabilization
 - ▶ 3. Surplus (Excess of funds over the two policy amounts)

General Fund Unassigned Fund Balance

- ▶ 09/30/23: \$30,427,448 (Audited)
- ▶ 09/30/24: \$28,264,238 (Audited)
- ▶ 09/30/25: \$33,400,000 (Projected)
 - ▶ Projected Unassigned Fund Balance reflects
 - ▶ \$15,749,000 3-month operating reserve
 - ▶ \$13,600,000 Cash Flow Stabilization
 - ▶ 4,051,000 Surplus (Revenues less Expenditures)

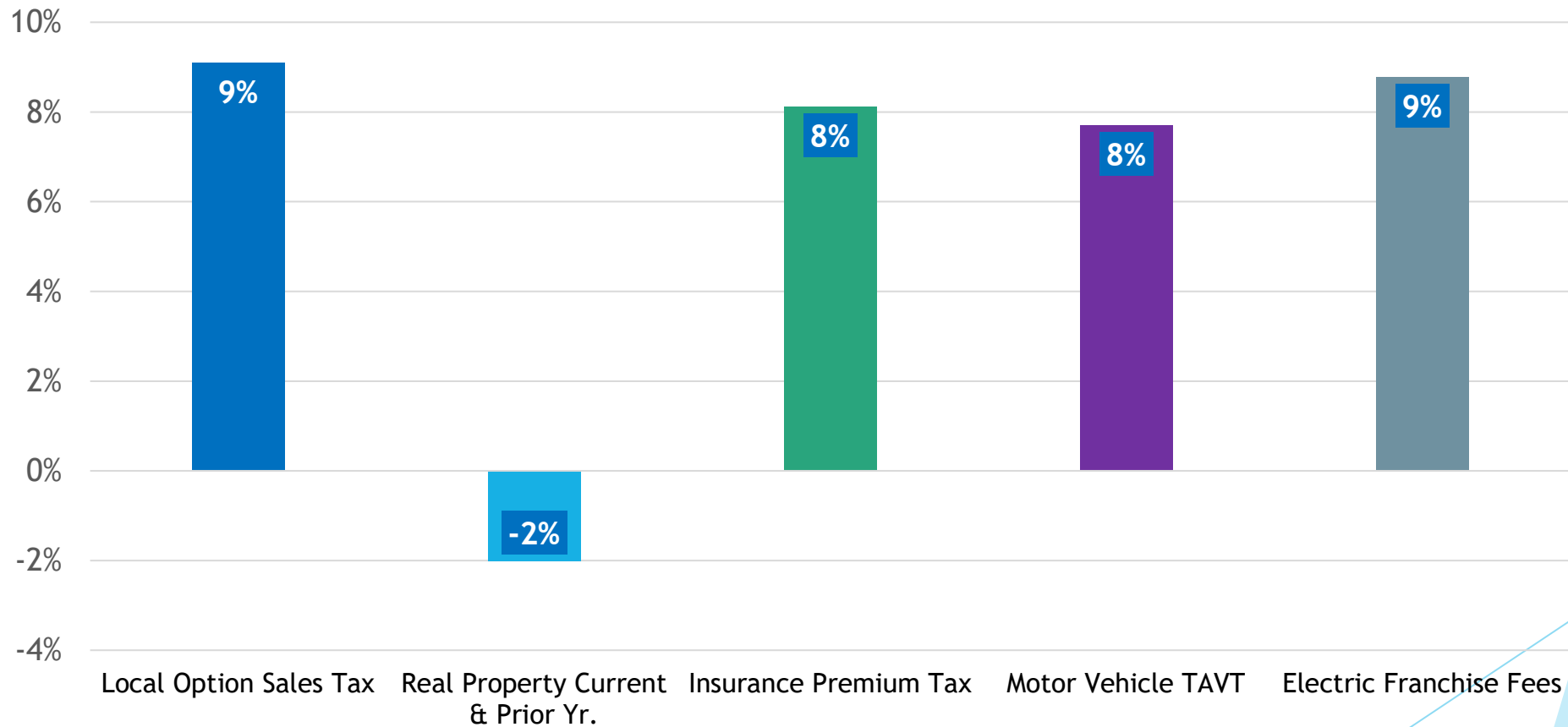
Local Option Sales Tax	35%
Real Property Current Yr.	27%
Real Property Prior Year	1%
Insurance Premium Tax	9%
Motor Vehicle TAVT	4%
Electric Franchise Fees	3%
Interest Earnings	4%
Business Occupation Tax	3%
Building Residential	2%
Building Plan Review	2%
Municipal Court Fees	2%
Other	8%

General Fund Revenue
\$84,979,700

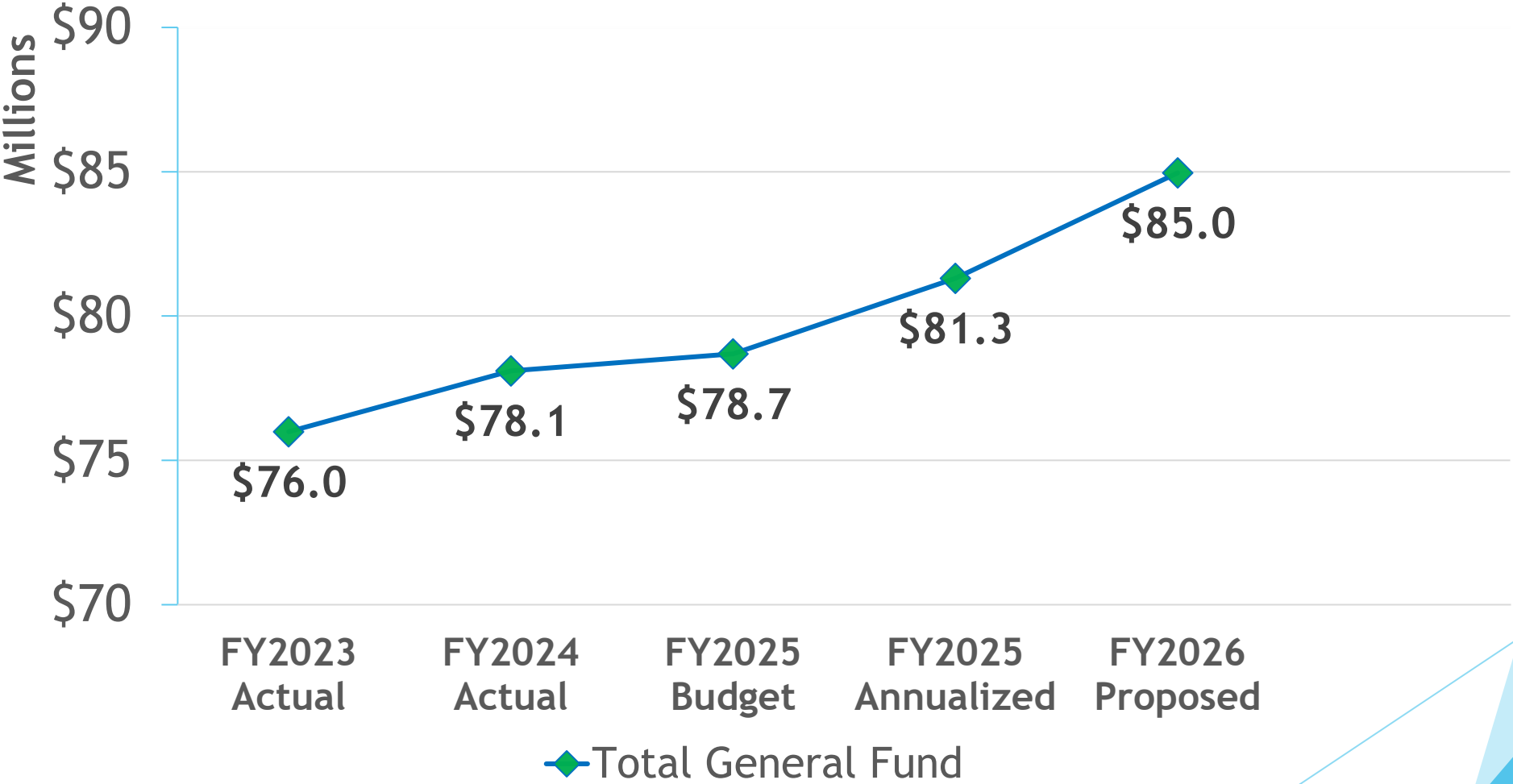


Revenue Variance Analysis (FY25 vs. FY26)

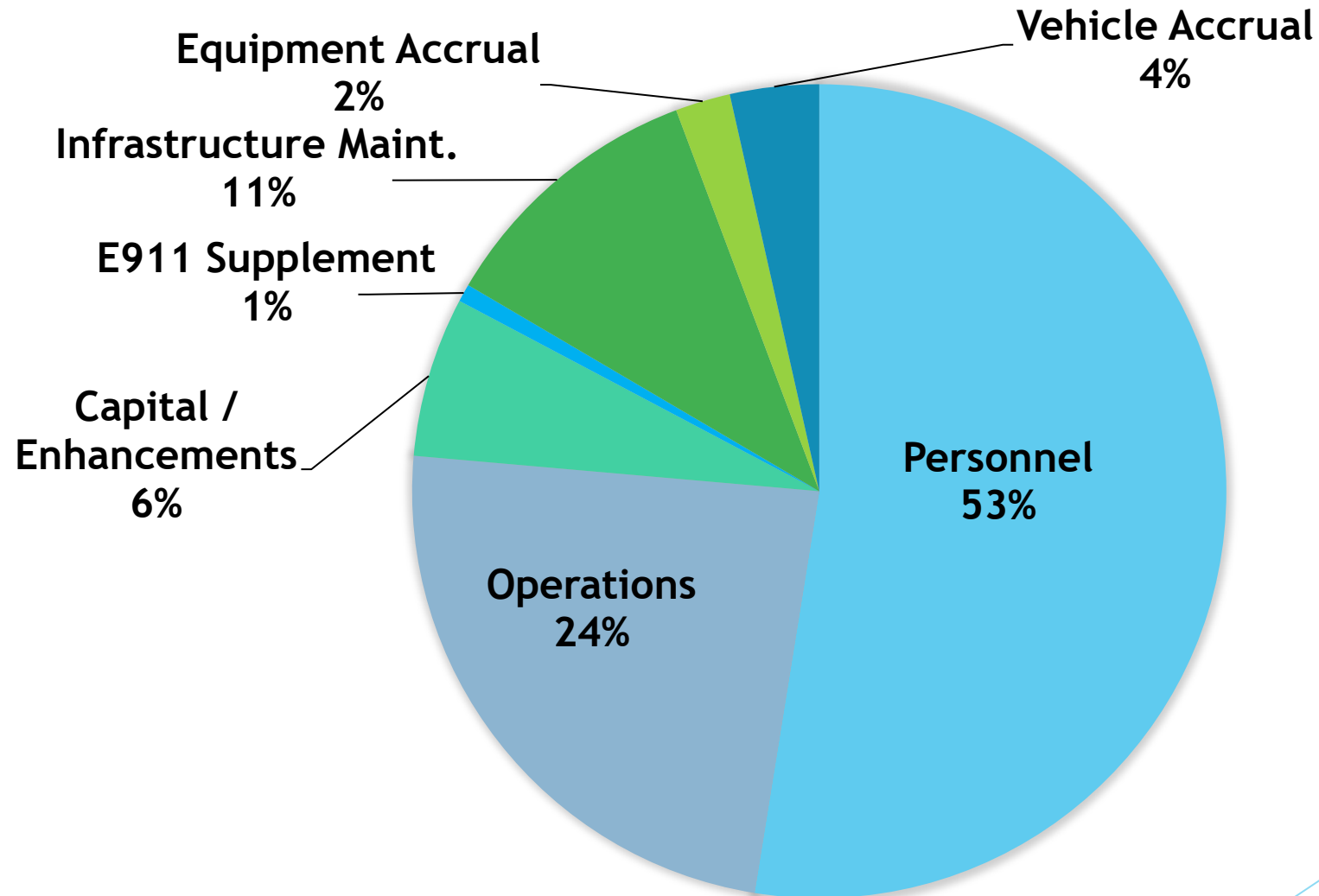
Top 5 Revenue Sources



General Fund Revenue Trend



General Fund Expenditures: \$84,979,700



General Fund Operating Expenditures By Department: \$64,914,904

Department	Expenditures	Percentage
City Clerk	627,423	1%
City Council	310,066	1%
City Manager	2,092,010	3%
Communications	940,666	1%
Community Development	3,095,026	5%
Court	1,131,886	2%
Facilities	2,870,337	4%
Finance	2,059,070	3%
Fire	16,327,268	25%
Human Resources	1,532,049	2%
IT/GIS	3,045,200	5%
Legal	450,000	1%
Police	18,556,024	29%
Public Works	7,101,272	11%
Recreation and Parks	4,776,607	7%

Accrual Expenditures

- ▶ Funded with monies set aside in current and prior years to care for, maintain, and replace existing assets. This includes the infrastructure maintenance, equipment and vehicle replacement funds.
- ▶ Contribution: \$14,062,682
- ▶ FY26 Projects: \$9,746,500



Accrual Projects

- ▶ **Infrastructure Maintenance: \$5,595,000**
 - ▶ City Hall HVAC, Parks Maintenance/Refresh, Road Resurfacing and Patching, Concrete Repairs, Traffic Signal/ITS
- ▶ **Equipment: \$1,615,500**
 - ▶ Fire - PPE, Radios, CPR Devices, Hoses, Fire Tools
 - ▶ IT - Desktop/Laptop Computers, Mobile Computers-PD, City Hall A/V
 - ▶ Police - Radios, Body Worn Cameras, Tactical Gear, Technology
- ▶ **Vehicle Replacement: \$2,536,000**
 - ▶ Fire - 1 Fire Engine, 1 truck
 - ▶ Police - 14 Cars, 2 Motorcycles
 - ▶ Public Works - 1 Truck

Other Funds - Balanced

Fund	Rev/Exp
Seized/Forfeited Assets	\$175,000
State Confiscated	\$10,000
E911	\$2,633,114
LMIG	\$883,9290
Hotel/Motel	\$601,114
Tree Fund	\$200,000
Stormwater Fund	\$3,150,000
TSPLOST	\$17,000,000 Rev \$6,557,936 Exp
Debt	\$2,204,905

The image features a blue ballpoint pen with a silver-colored tip and clip, positioned diagonally across the frame. It rests on a document that displays a bar chart with several blue bars of varying heights. The background is a light blue and white grid. Overlaid on the right side of the image is a complex, abstract geometric pattern in shades of blue, consisting of overlapping triangles and polygons. A semi-transparent dark blue horizontal band spans the middle of the image, serving as a backdrop for the title text.

Budget Highlights



PUBLIC SAFETY



ARTS AND CULTURE



RECREATION AND
PARKS



ECONOMIC
DEVELOPMENT



TRANSPORTATION
AND CONNECTIVITY

Advancing Strategic Priorities

1. Public Safety

Police Department

- 4 Recruitment Positions
- Vehicle Replacements

Fire Department

- 2 Recruitment Positions
- Completion of Fire Station #63 and Police South Substation
- Fire Engine Replacement



2. Economic Development

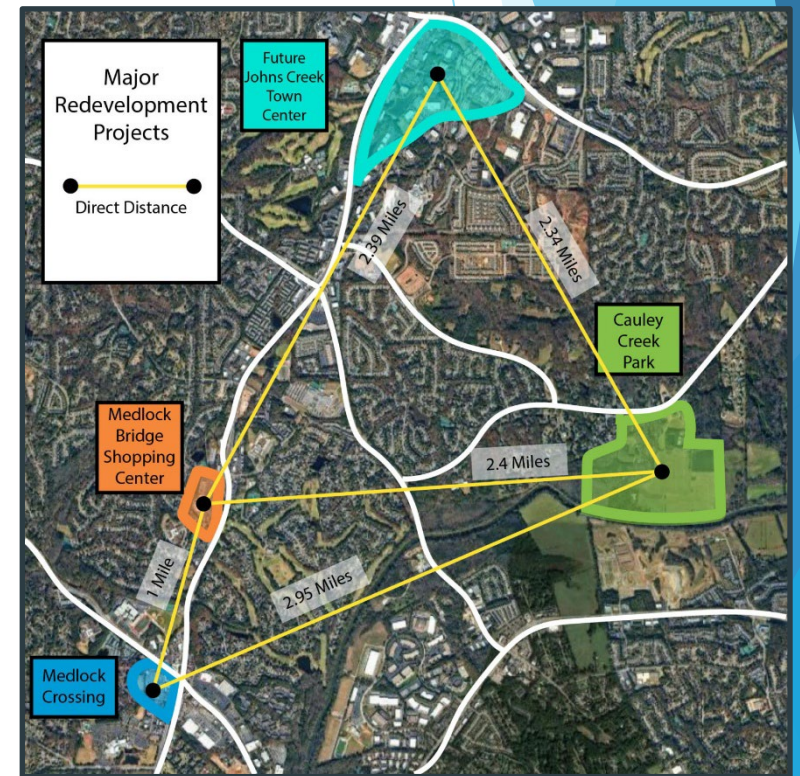
Continued Partnerships

- Johns Creek Chamber of Commerce
- Greater North Fulton Chamber of Commerce

Business Blitz

Business Gatherings

- Quarterly Town Center
- Johns Creek 10 Summit



3. Recreation and Parks

- ▶ Events (Movies in the Park, Touch a Truck, America 250)
- ▶ Park Maintenance (400+ acres of parkland includes parking lots and trail maintenance, Park Building repairs and upgrades, Parks Field Superintendent)
- ▶ Park Refreshes (Newtown Park Clubhouse restrooms, Shakerag Cricket cages improvements, smaller projects at Morton Road and State Bridge Parks, and Autrey Mill Nature Preserve)



4. Arts and Culture

- ▶ Performing Arts Center (construction documents)
- ▶ Cultural Community Events (Arts Festival, Literary Fair, Lunar New Year, Daffodil Days)



5. Transportation and Connectivity

- ▶ Trail projects (Town Center/Medlock Bridge Pedestrian Tunnel, Concrete Repairs)
- ▶ Intersection Improvement projects (Jones Bridge Road at Douglas Road, Medlock Bridge Road at McGinnis Ferry Road)
- ▶ Traffic Control Center Video Wall Replacement
- ▶ Road projects (Resurfacing, Roadway Patching)



Advancing Capital Improvement Plan



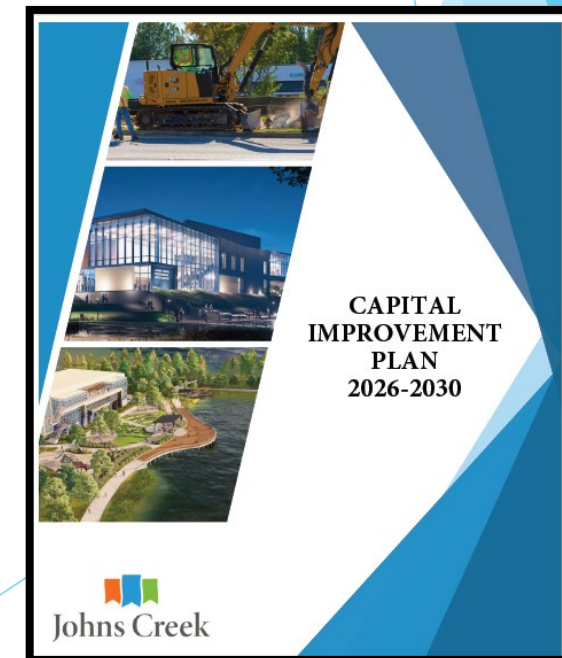
First Adopted May 6, 2024



Updated Capital Improvement Plan will
prioritize capital projects for FY2026-
FY2030



Advancing the Mayor and Council's
identified Strategic Priorities



Proposed Budget Summary

Initiatives to be completed in FY2026

- ▶ Fire Station #63 & Police South Substation
- ▶ The Boardwalk at Town Center
- ▶ Transportation Projects
- ▶ Trail Connections



FY2026 New Initiatives



Performing
Arts Center



Public Safety
Vehicle
Replacements



Roadway Re-
Beautification



Traffic Control
Center
Servers/Displays

Works within Anticipated Revenues



Maintains current levels of services



Funds Vehicle Replacements



Funds Infrastructure and Equipment Replacement



Funds Tier 1 Capital & Enhancements



Does not Utilize Reserves



Each Fund is Balanced

Next Steps

Budget Process



Staff Effort - Compiling Requests and Balancing



Mayor Review



Presentation to City Council



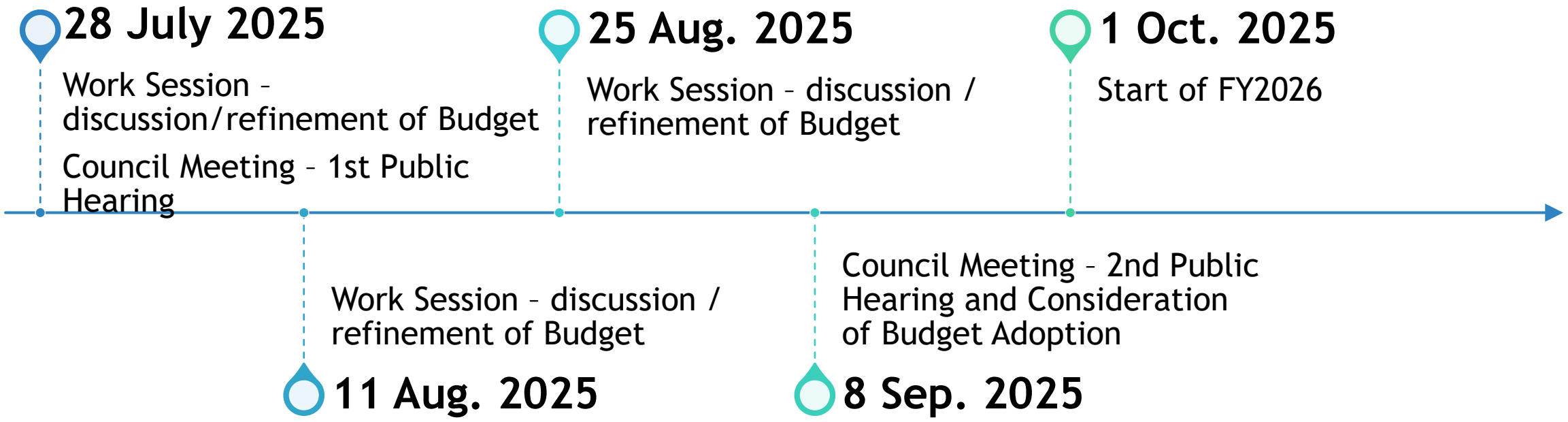
City Council review



Public Hearings and Budget adjustment



Adoption of Final Budget



Next Steps

Questions