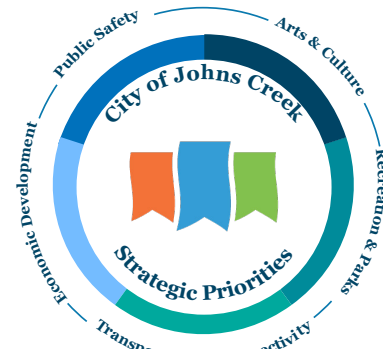


HOW TO READ THE FY2026 BUDGET



The City of Johns Creek annually prepares a fiscal year budget detailing the City's planned revenues and expenditures for the coming year. The FY2026 Budget is a comprehensive and detailed document containing important financial data of how the City intends to manage and oversee resources while also providing critical services for the community. The following overview is intended to point out several important components of the FY2026 Budget including funds coming into the City (Revenues) and how funds are spent (Expenditures, Transfers Out, and Departmental Budgets). The FY2026 Budget continues our City's investment to propel our community forward. Revenues and expenditures are balanced at \$84,979,700.

The General Fund

Revenues

Revenues to the City is money received from taxes and other non-tax sources. The two largest revenue sources are Local Option Sales Tax and Property Taxes.

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

Expenditures in the General Fund are budgeted by department. The bulk of operational expenditures are in Police and Fire as over 72% of City employees are within their departments.

Expenditures		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
1001330	City Clerk	\$236,324	\$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

General Fund revenue also provides funding for Capital Projects, existing infrastructure maintenance, and replacement of vehicles and equipment.

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		

A Balanced Budget

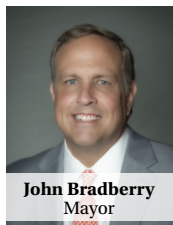
Departmental Budgets

Department Budgets are developed with line-item detail and then summarized in two broad categories, Personnel and Operations. This line-item approach captures detail for every planned expenditure within the Department.

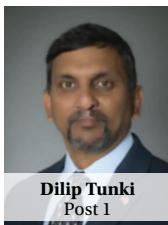
Sample Department

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%

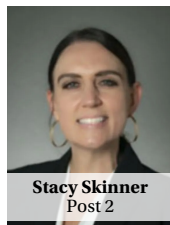
Operations		FY2024	FY2025			FY2026	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Revised	YTD 05/31	Projected	Proposed	from 2025	(Dec)
521200	Professional Services	\$233,696	\$150,000	(\$1,918)	\$55,000	\$50,000	(\$100,000)	¹⁰ -67%
521210	Contracted	\$0	\$332,800	\$192,469	\$382,800	\$339,789	\$6,989	¹¹ 2%
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:		\$2,498,363	\$3,031,190	\$1,697,124	\$2,711,310	\$3,095,026	\$63,836	2%



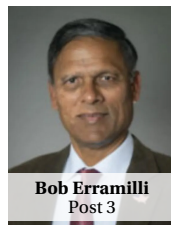
John Bradberry
Mayor



Dilip Tunki
Post 1



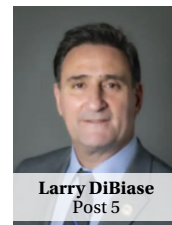
Stacy Skinner
Post 2



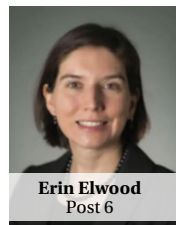
Bob Erramilli
Post 3



Chris Coughlin
Post 4



Larry DiBiase
Post 5



Erin Elwood
Post 6

Questions about the Budget or Process?

Call 678-512-3200, email COJCBudget@JohnsCreekGA.gov, attend one of two public hearings (August 11, 2025 at 5:00 p.m. & September 8, 2025 at 7:00 p.m.), or provide your public comment at any City Council meeting.