



Johns Creek

FY2026 Proposed Budget

Second Public Hearing
September 8, 2025



**COMMUNICATION
TOOL: RESIDENTS
AND STAFF**



SPENDING PLAN



**METHOD TO MONITOR
PROGRESS/MILESTONES**



**GAME PLAN FOR
FINANCIAL SECURITY**

Importance of the Budget

Budget Development Process

Budget Process



Staff Effort - Compiling Requests and Balancing



Mayor Review



Presentation to City Council



City Council review (Three Work Sessions)



Public Hearing #1 and Budget adjustments



Public Hearing #2 and Adoption of Final Budget

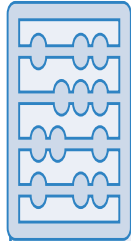
A photograph of a business meeting. In the foreground, a person's hands are visible, one holding a blue pen and the other pointing at a document. The document contains various financial charts, including a pie chart and several bar charts. The background is blurred, showing other people in a meeting. The image is overlaid with a blue geometric pattern on the right side and a semi-transparent blue horizontal band across the middle containing the text.

Financial Details

About the FY26 Proposed Budget



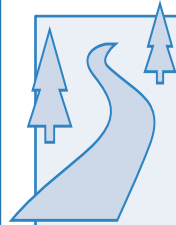
Each Fund is Balanced



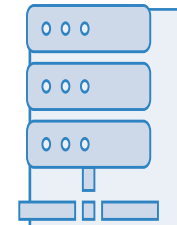
Maintains Current Levels of Operations



Funds Vehicle Replacements



Funds Infrastructure Maintenance



Funds Equipment Maintenance



Allocates \$4-M Fund Balance - Capital Projects Contingency

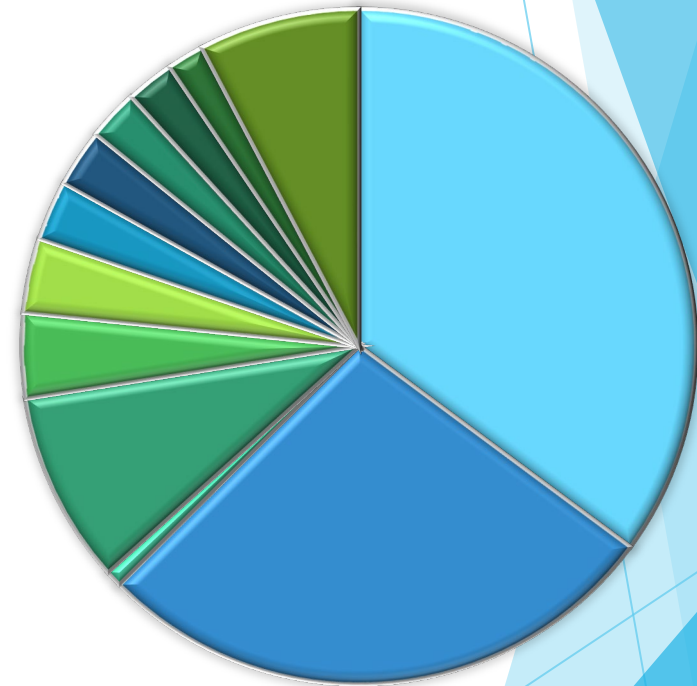
General Fund Unassigned Fund Balance

- ▶ 09/30/23: \$30,427,448 (Audited)
- ▶ 09/30/24: \$28,264,238 (Audited)
- ▶ 09/30/25: \$30,874,448 (Projected)
 - ▶ Projected FY25 Unassigned Fund Balance reflects
 - ▶ \$16,163,399 3-month operating reserve
 - ▶ \$13,900,000 Cash Flow Stabilization
 - ▶ 811,049 Surplus/Excess

General Fund Revenues

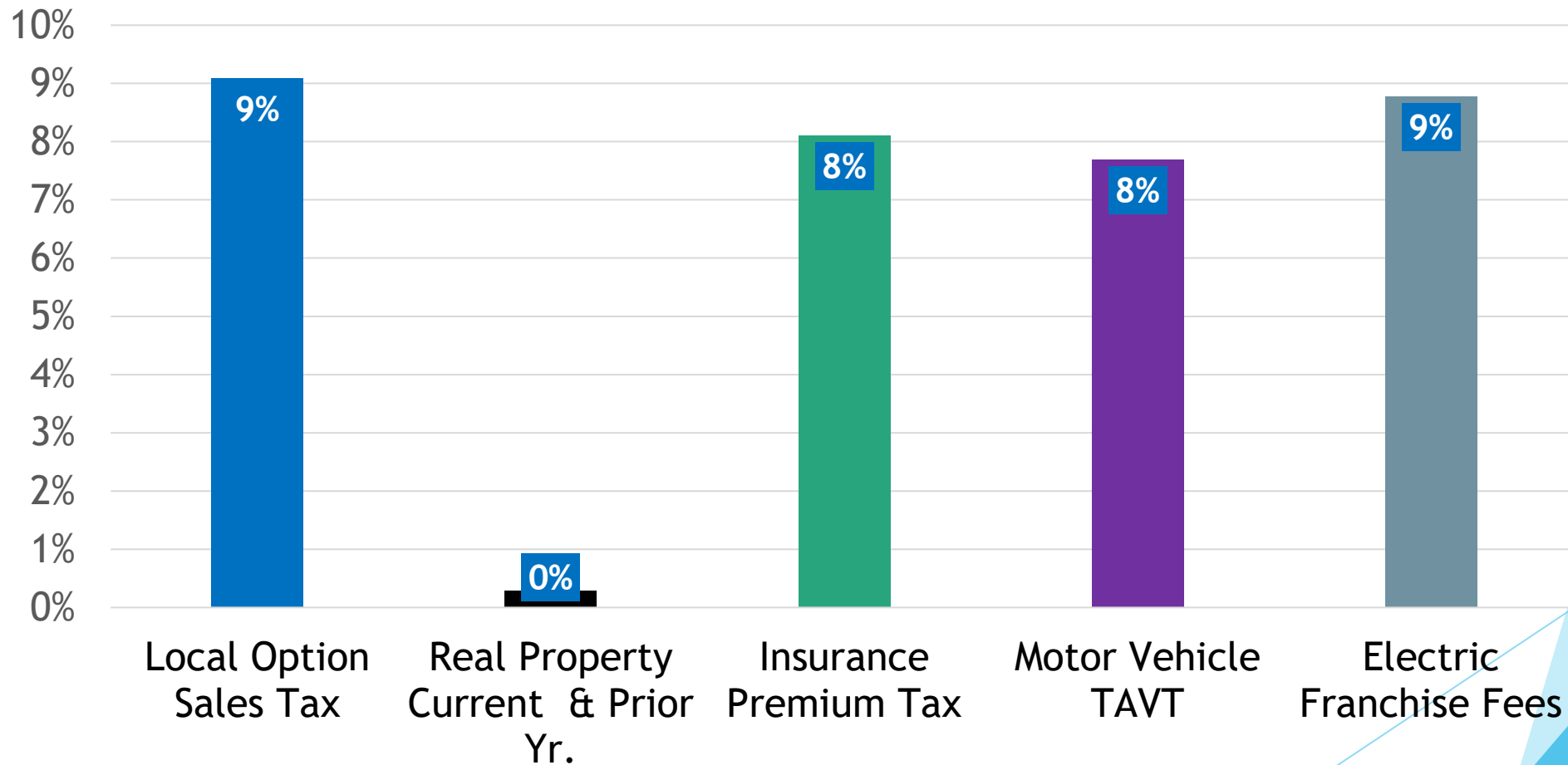
\$87,621,954

Local Option Sales Tax	34%
Property Taxes	27%
Insurance Premium Tax	9%
Motor Vehicle TAVT	4%
Electric Franchise Fees	4%
Interest Earnings	3%
Business Occupation Tax	3%
Building Residential	1%
Municipal Court Fees	2%
Other	8%
Use of Fund Balance	5%

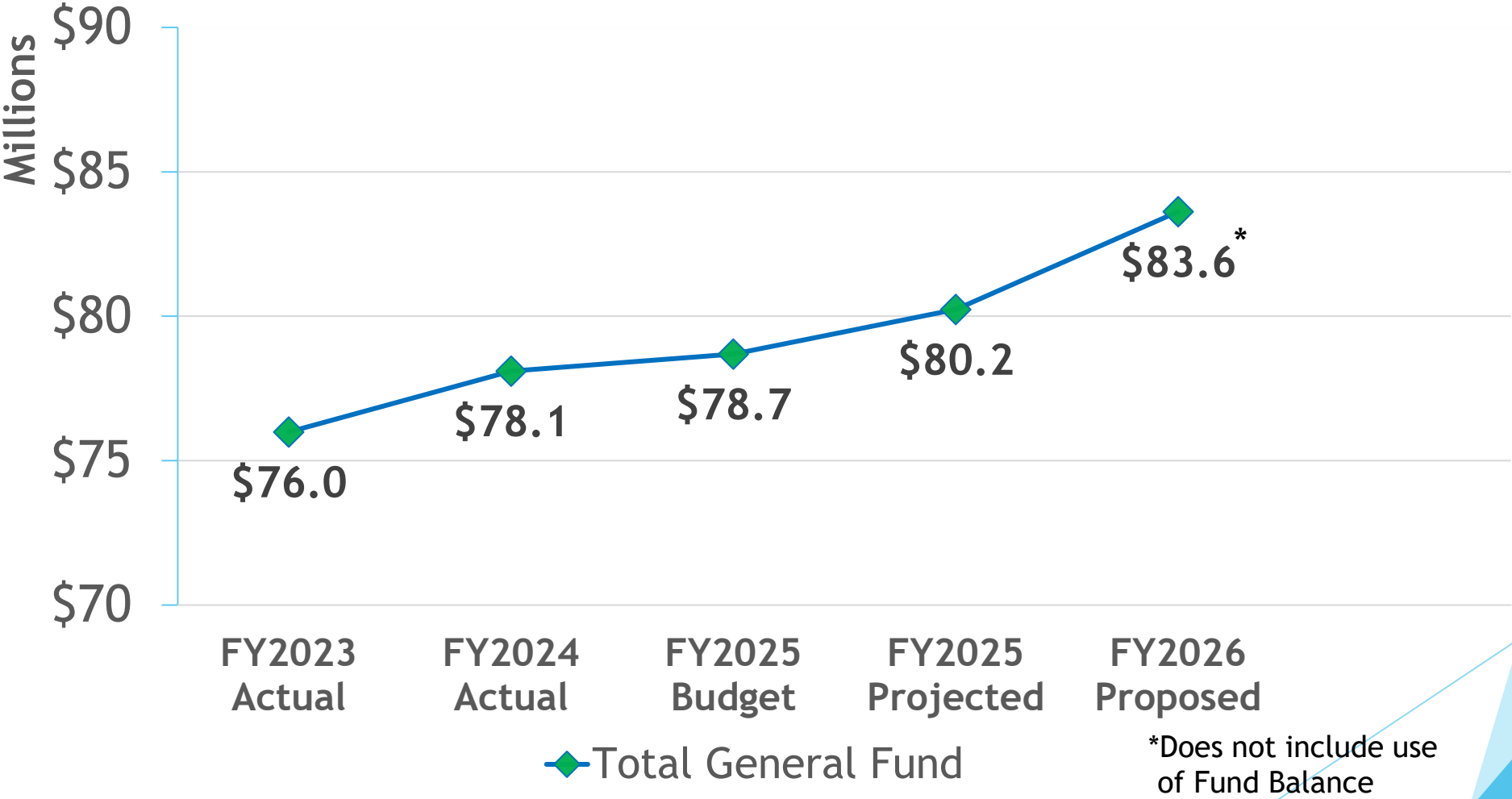


Revenue Variance Analysis (FY25 vs. FY26)

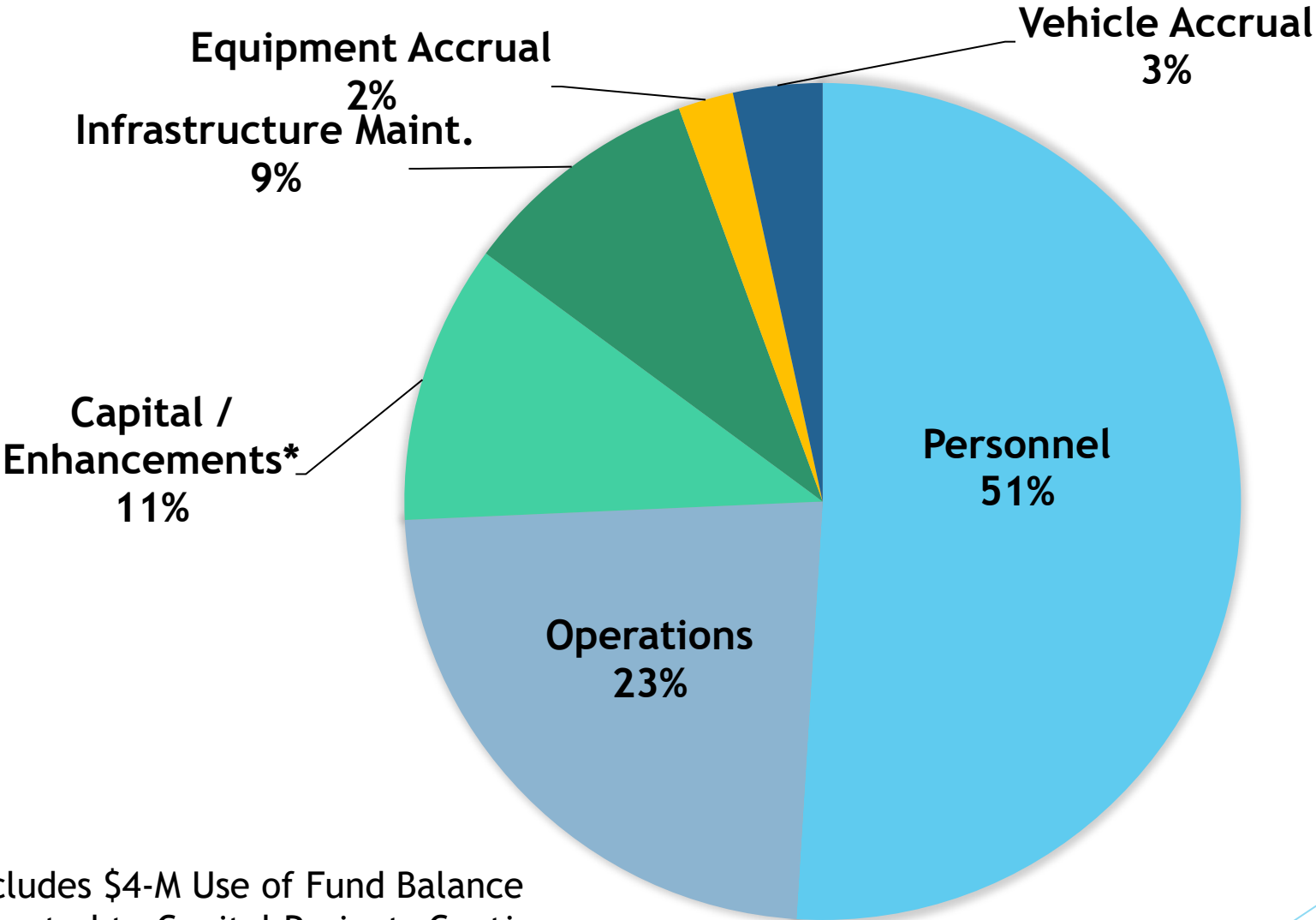
Top 5 Revenue Sources



General Fund Revenue Trend



General Fund Expenditures: \$87,621,954



*Includes \$4-M Use of Fund Balance Allocated to Capital Projects Contingency

General Fund Operating Expenditures By Department: \$64,653,596

Department	Expenditures	Percentage
City Clerk	\$ 628,759	1%
City Council	\$ 339,428	1%
City Manager	\$ 2,086,701	3%
Communications	\$ 939,613	1%
Community Development	\$ 3,099,705	5%
Court	\$ 1,064,700	2%
Facilities	\$ 2,870,337	4%
Finance	\$ 1,959,205	3%
Fire	\$ 16,355,661	25%
Human Resources	\$ 1,570,124	2%
IT/GIS	\$ 3,108,436	5%
Legal	\$ 450,000	1%
Police	\$ 18,369,572	28%
Public Works	\$ 7,058,503	11%
Recreation and Parks	\$ 4,752,853	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: \$12,966,243
- ▶ FY26 Projects: \$8,862,571



Accrual Projects **\$8,862,571**

▶ **Infrastructure Maintenance: \$4,711,071**

- ▶ 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	\$883,929
Hotel/Motel	\$601,114
Tree Fund	\$200,000
Stormwater Fund	\$3,150,000
TSPLOST	\$17,000,000 Rev \$6,557,936 Exp
Debt - GTIB and COPS	\$2,204,905
Debt - Parks G.O. Bond	\$2,300,158

A blue ballpoint pen is positioned diagonally across the upper left portion of the image. The pen's body is a vibrant blue, and its silver-colored tip is visible. It rests on a document featuring a bar chart with several blue bars of varying heights. The background is a light blue grid. Overlaid on the right side and bottom of the image are several overlapping, semi-transparent blue geometric shapes, including triangles and polygons, creating a modern, layered effect. A dark blue horizontal band spans the width of the image, serving as a background for the text.

Budget Highlights



PUBLIC SAFETY



ARTS AND CULTURE



RECREATION AND
PARKS



ECONOMIC
DEVELOPMENT



TRANSPORTATION
AND CONNECTIVITY

Advancing Strategic Priorities

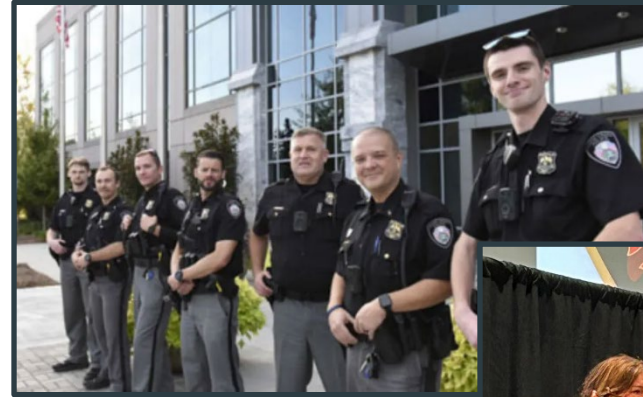
1. Public Safety

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



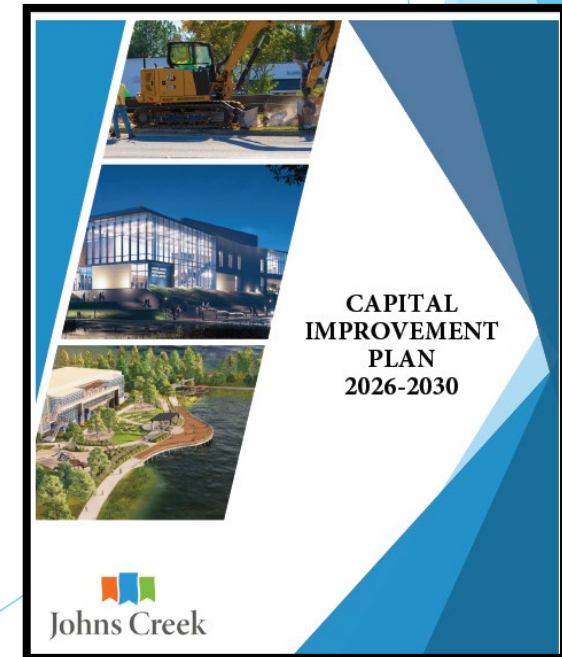
First Adopted May 6, 2024



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



Advancing the Mayor and Council's identified Strategic Priorities



FY2026 Proposed Budget Summary



Maintains
current levels
of services



Funds Vehicle
Replacements



Funds
Infrastructure
and
Equipment
Replacement



Funds Tier 1
Capital &
Enhancements



Uses \$4-M
Fund Balance
for Capital
Projects
Contingency



Each Fund is
Balanced





**FISCAL YEAR
2026
BUDGET**