Index

General Fund Summary

Revenues

- 1. Local Option Sales Tax
- 2. Property Taxes
- 3. Insurance Premium Tax
- 4.Motor Vehiche TAVT
- 5.Electric Franchise Fees
- 6.Business & Occupation Tax
- 7. Recording Intangible Tax
- 8.Gas Franchise Fees
- 9. Television Cable Franchise Fees
- 10.Alcohol Beverage Excise

Personnel

Department Summary

- City Clerk
- City Council
- City Manager
- Communications
- Community Development
- Court
- Facilities
- Finance
- Fire
- Human Resources
- IT/GIS
- Legal
- Police
- Public Works
- Recreation and Parks

Capital and Enhancement Projects

Infrastructure Maintenance Accrual

Equipment Replacement Accrual

Vehicle Replacement Accrual

Parks Bond Fund

TSPLOST Fund

TSPLOST II Fund

Other Funds

Debt Fund

5-Year Forecast

1000000 - General Fund (Summary)

Summary of General Fund Revenues and Expenditures										
Revenues		FY2020	FY2021	FY2022			FY2023	*$ Inc (Dec)*	*% Inc*
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	*from 2022*	*(Dec)*
313100	Local Option Sales Tax	$20,855,174	$23,829,144	$21,393,000	$20,973,535	$28,606,541	$27,000,000	*$5,607,000*	*26%*
	Property Taxes (Current + Prior Year)	$18,043,779	$19,240,185	$19,860,236	$1,624,344	$21,648,016	$21,609,256	*$1,749,020*	*9%*
316200	Insurance Premium Tax	$6,161,961	$6,362,964	$6,285,200	$0	$6,285,200	$6,600,000	*$314,800*	*5%*
311315	Motor Vehicle TAVT	$1,833,592	$2,759,142	$2,109,000	$2,303,027	$3,252,820	$3,400,000	*$1,291,000*	*61%*
311710	Electric Franchise Fees	$2,519,351	$2,475,251	$2,486,000	$2,031,670	$2,618,550	$2,700,000	*$214,000*	*9%*
316100	Business & Occupation Tax	$1,689,956	$1,816,703	$1,578,000	$1,774,117	$1,817,287	$1,780,000	*$202,000*	*13%*
311340	Recording Intangible Tax	$892,020	$1,297,893	$1,008,000	$633,472	$916,910	$1,100,000	*$92,000*	*9%*
311730	Gas Franchise Fees	$605,767	$1,076,596	$905,300	$931,851	$931,850	$978,400	*$73,100*	*8%*
311750	Television Cable Franchise Fees	$1,019,495	$961,589	$961,600	$690,088	$909,442	$855,600	*($106,000)*	*-11%*
314200	Alcohol Beverage Excise	$857,640	$963,082	$995,900	$705,760	$857,137	$810,000	*($185,900)*	*-16%*
	Other Revenues	$4,960,334	$8,301,971	$4,424,777	$4,492,114	$5,196,361	$4,705,295	*$280,518*	*6%*
	Subtotal - Revenues	**$59,439,068**	**$69,084,520**	**$62,007,013**	**$36,159,977**	**$73,040,114**	**$71,538,551**	**$9,531,538**	***15.37%***
399999	Use of Fund Balance	$3,383,330	$0	$11,000,000					
	Subtotal - All Revenues	**$62,822,398**	**$69,084,520**	**$73,007,013**	**$36,159,977**	**$73,040,114**	**$71,538,551**	***($1,468,462)***	***-2.01%***

Expenditures		FY2020	FY2021	FY2022			FY2023	*$ Inc (Dec)*	*% Inc*
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	*from 2022*	*(Dec)*
1001330	City Clerk	$578,030	$367,609	$685,799	$579,865	$641,897	$742,746	*$56,947*	*8%*
1001310	City Council	$243,941	$164,130	$310,921	$210,390	$292,207	$357,001	*$46,080*	*15%*
1001320	City Manager	$881,402	$3,727,634	$1,152,217	$832,615	$1,007,198	$1,581,204	*$428,987*	*37%*
1001570	Communications	$568,213	$608,541	$770,712	$673,939	$797,908	$816,571	*$45,859*	*6%*
1007410	Community Development	$2,501,501	$2,223,243	$2,429,869	$1,868,509	$2,300,055	$2,494,990	*$65,121*	*3%*
1002650	Court	$636,792	$643,619	$750,523	$519,041	$654,980	$734,530	*($15,993)*	*-2%*
1001565	Facilities	$2,996,571	$2,657,906	$2,682,787	$650,829	$2,595,380	$2,716,393	*$33,606*	*1%*
1001511	Finance	$1,194,379	$1,418,667	$1,705,985	$1,291,448	$1,583,525	$2,117,269	*$411,284*	*24%*
1003510	Fire	$11,013,224	$9,795,043	$12,146,705	$9,840,366	$12,108,194	$12,511,910	*$365,204*	*3%*
1001540	Human Resources	$925,300	$949,479	$826,151	$745,251	$843,965	$655,922	*($170,229)*	*-21%*
1001535	IT/GIS	$1,920,016	$2,097,765	$2,219,105	$1,949,187	$2,243,602	$2,306,838	*$87,733*	*4%*
1001530	Legal	$457,984	$430,890	$400,000	$266,700	$400,000	$450,000	*$50,000*	*13%*
1003210	Police	$11,271,216	$9,990,977	$13,310,782	$10,326,327	$12,601,547	$14,242,144	*$931,362*	*7%*
1004110	Public Works	$6,216,661	$6,147,016	$7,321,609	$4,183,687	$7,615,572	$6,551,231	*($770,378)*	*-11%*
1006110	Recreation & Parks	$1,904,474	$2,052,590	$2,489,923	$1,460,425	$2,044,173	$3,443,477	*$953,554*	*38%*
	Subtotal - Expenditures	**$43,309,707**	**$43,275,107**	**$49,203,089**	**$35,398,578**	**$47,730,203**	**$51,722,226**	***$2,519,136***	***5.12%***
	Unallocated	$0	$86,250				**$0**		
BALANCE		**$19,512,691**	**$25,809,413**	**$23,803,924**	**$761,399**	**$25,309,911**	**$19,816,325**	**($3,987,598)**	***-17%***

Transfers Out		FY2020	FY2021	FY2022			FY2023	*$ Inc (Dec)*	*% Inc*
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	*from 2022*	*(Dec)*
3010000	Capital/Enhancements	$5,198,227	$3,130,870	$9,442,422	$4,721,211	$9,442,422	$4,660,000	*($4,782,422)*	*-51%*
3020000	Infrastructure Maintenance Accrual	$11,246,990	$9,255,350	$12,215,946	$6,107,973	$12,215,946	$12,786,483	*$570,537*	*5%*
3030000	Equipment Accrual	$647,947	$1,057,544	$1,092,039	$546,020	$1,092,039	$1,184,572	*$92,533*	*8%*
3500000	Vehicle Replacement Accrual	$1,010,860	$1,026,020	$1,053,517	$526,759	$1,053,517	$1,185,270	*$131,753*	*13%*
	Subtotal - Transfers Out	**$18,104,024**	**$14,469,784**	**$23,803,924**	**$11,901,962**	**$23,803,924**	**$19,816,325**	***($3,987,599)***	***-17%***

Balanced	**$0**

1000000 Revenues (Summary)

Detailed Breakdown of Revenues									
Top 10 Revenue Sources		FY 2020	FY2021	FY 2022			FY 2023	*$ Inc (Dec) from*	*% Inc*
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	*2022*	*(Dec)*
313100	Local Option Sales Tax	$20,855,174	$23,829,144	$21,393,000	$20,973,535	$28,606,541	$27,000,000	*$5,607,000*	*26%*
311100	Real Property Current Year	$16,501,032	$17,113,965	$18,511,728	$0	$19,982,728	$20,241,551	*$1,729,823*	*9%*
311200	Real Property Prior Year	$1,542,747	$2,126,220	$1,348,508	$1,624,344	$1,665,288	$1,367,705	*$19,197*	*1%*
316200	Insurance Premium Tax	$6,161,961	$6,362,964	$6,285,200	$0	$6,285,200	$6,600,000	*$314,800*	*5%*
311315	Motor Vehicle TAVT	$1,833,592	$2,759,142	$2,109,000	$2,303,027	$3,252,820	$3,400,000	*$1,291,000*	*61%*
311710	Electric Franchise Fees	$2,519,351	$2,475,251	$2,486,000	$2,031,670	$2,618,550	$2,700,000	*$214,000*	*9%*
316100	Business & Occupation Tax	$1,689,956	$1,816,703	$1,578,000	$1,774,117	$1,817,287	$1,780,000	*$202,000*	*13%*
311340	Recording Intangible Tax	$892,020	$1,297,893	$1,008,000	$633,472	$916,910	$1,100,000	*$92,000*	*9%*
311730	Gas Franchise Fees	$605,767	$1,076,596	$905,300	$931,851	$931,850	$978,400	*$73,100*	*8%*
311750	Television Cable Franchise Fees	$1,019,495	$961,589	$961,600	$690,088	$909,442	$855,600	*($106,000)*	*-11%*
314200	Alcohol Beverage Excise	$857,640	$963,082	$995,900	$705,760	$857,137	$810,000	*($185,900)*	*-19%*
	Subtotal - Top 10 Revenues	**$54,478,734**	**$60,782,549**	**$57,582,236**	**$31,667,862**	**$67,843,753**	**$66,833,256**	***$9,251,020***	***16%***

Other Revenues *(sorted by FY2023)*		FY 2020	FY2021	FY 2022			FY 2023	*$ Inc (Dec) from*	*% Inc*
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	*2022*	*(Dec)*
323101	Building Residential	$639,531	$785,603	$760,900	$761,434	$781,811	$871,000	*($185,900)*	*-19%*
351170	Municipal Court Fees	$826,017	$974,857	$791,508	$692,928	$892,918	$740,000	*($51,508)*	*-7%*
321100	Alcohol Beverage Licenses	$407,700	$483,005	$452,000	$494,015	$513,290	$540,000	*$88,000*	*19%*
323102	Building Commercial	$548,217	$261,566	$338,500	$430,488	$548,177	$451,000	*$112,500*	*33%*
311600	Real Estate Transfer Tax	$204,483	$281,039	$384,800	$213,580	$322,059	$327,000	*($57,800)*	*-15%*
322905	Building Plan Review	$354,240	$238,473	$259,600	$206,244	$241,193	$304,000	*$44,400*	*17%*
316300	Financial Institution Tax	$229,386	$203,338	$229,400	$278,871	$278,871	$289,000	*$59,600*	*26%*
321201	Professional Flat Fee	$130,045	$132,951	$168,300	$122,023	$124,131	$134,000	*($34,300)*	*-20%*
347930	Athletic Field Rental	$38,363	$107,741	$57,000	$97,314	$100,645	$107,000	*$50,000*	*88%*
391000	Operating Transfers In (CVB)	$98,790	$3,647,606	$87,394	$96,555	$115,722	$90,000	*$2,606*	*3%*
311300	Motor Vehicle Tax	$94,628	$92,530	$87,200	$62,663	$81,064	$89,000	*$1,800*	*2%*
322902	Administrative Fee	$58,358	$68,550	$60,000	$60,291	$71,970	$70,000	*$10,000*	*17%*
322210	Zoning & Land Use Residential	$179,950	$218,561	$68,000	$50,443	$67,705	$68,000	*$0*	*0%*
323110	Electrical	$115,188	$38,584	$66,200	$3,851	$5,723	$64,000	*($2,200)*	*-3%*
361000	Interest Earnings	$376,475	$44,342	$22,700	$114,033	$146,561	$60,000	*$37,300*	*164%*
322901	Site/Plan Review	$35,600	$51,600	$44,300	$45,850	$54,618	$55,000	*$10,700*	*24%*
321220	Insurance Fee	$52,500	$52,500	$52,000	$52,380	$53,132	$52,000	*$0*	*0%*
323109	Mechanical	$114,011	$37,147	$54,300	$27,987	$32,240	$44,000	*($10,300)*	*-19%*
342130	False Alarms	$32,300	$55,965	$30,000	$44,175	$45,715	$40,000	*$10,000*	*33%*
347510	Non-Resident Fees	$18,562	$30,570	$37,000	$25,274	$36,005	$37,000	*$0*	*0%*
311760	Telephone Franchise Fees	$42,581	$35,406	$56,000	$18,342	$27,535	$35,000	*($21,000)*	*-38%*
324100	Business License Penalty	$20,097	$38,260	$30,000	$22,245	$28,076	$30,000	*$0*	*0%*
383000	Damaged Property	$18,697	$18,813	$30,000	$90,512	$90,512	$30,000	*$0*	*0%*
347920	Pavilion Rental	$11,031	$27,379	$34,000	$34,592	$34,592	$26,000	*($8,000)*	*-24%*
371102	International Festival	$2,248	$5,832	$19,000	$29,066	$29,066	$20,000	*$1,000*	*5%*
323108	Plumbing	$63,162	$18,001	$29,600	$9,752	$12,616	$17,000	*($12,600)*	*-43%*
347500	Program Fees	$20,750	$7,728	$54,000	$18,680	$18,680	$15,000	*($39,000)*	*-72%*
342125	Background Checks	$9,905	$15,260	$12,000	$11,178	$11,178	$14,000	*$2,000*	*17%*
322230	Sign Permits	$10,558	$9,185	$12,300	$9,624	$13,331	$11,000	*($1,300)*	*-11%*
347940	Community Room Rental	$4,110	$3,975	$12,000	$12,413	$12,413	$11,000	*($1,000)*	*-8%*
321212	Commercial	$7,012	$8,418	$7,600	$135,098	$173,584	$10,000	*$2,400*	*32%*
323104	Retaining Wall	$8,123	$21,780	$10,100	$2,271	$3,923	$9,000	*($1,100)*	*-11%*
324400	Business License Interest	$5,698	$19,534	$6,000	$3,955	$5,559	$6,000	*$0*	*0%*
342120	Accident Reports	$4,495	$3,972	$10,000	$4,288	$6,272	$6,000	*($4,000)*	*-40%*
349900	Other Charges For Services	$2,116	$4,143	$6,000	$5,247	$5,247	$6,000	*$0*	*0%*
321209	Massage Therapy	$4,100	$3,700	$5,000	$3,600	$4,096	$5,000	*$0*	*0%*
349910	Police Vehicle Usage	$8,202	$770	$5,000	$1,340	$1,340	$4,000	*($1,000)*	*-20%*
321140	Pouring Permit	$3,330	$3,690	$3,000	$3,765	$4,283	$3,000	*$0*	*0%*
321205	Door-To-Door Solicitation	$1,650	$2,850	$3,000	$1,125	$1,125	$3,000	*$0*	*0%*
322904	Administrative Permit	$1,750	$2,900	$2,500	$2,440	$2,916	$2,500	*$0*	*0%*
322101	Administrative Variance Resident	$1,750	$5,601	$2,200	$4,500	$6,194	$2,200	*$0*	*0%*
323103	Demolition	$900	$2,000	$1,800	$2,100	$2,100	$1,800	*$0*	*0%*
321213	Administrative Variance Commercial	$700	$700	$1,700	$0	$0	$1,700	*$0*	*0%*
341900	Other Fees	$823	$1,194	$1,000	$135	$135	$1,000	*$0*	*0%*
347910	Tennis Court Rental	$1,763	$21,343	$600	$15,341	$15,341	$900	*$300*	*50%*
321203	Special Event Fee	$550	$1,600	$300	$693	$995	$600	*$300*	*100%*
341391	Administrative Fee	$200	$225	$500	$150	$150	$500	*$0*	*0%*
322903	Microfilming Fees	$528	$1,097	$400	$756	$1,000	$400	*$0*	*0%*

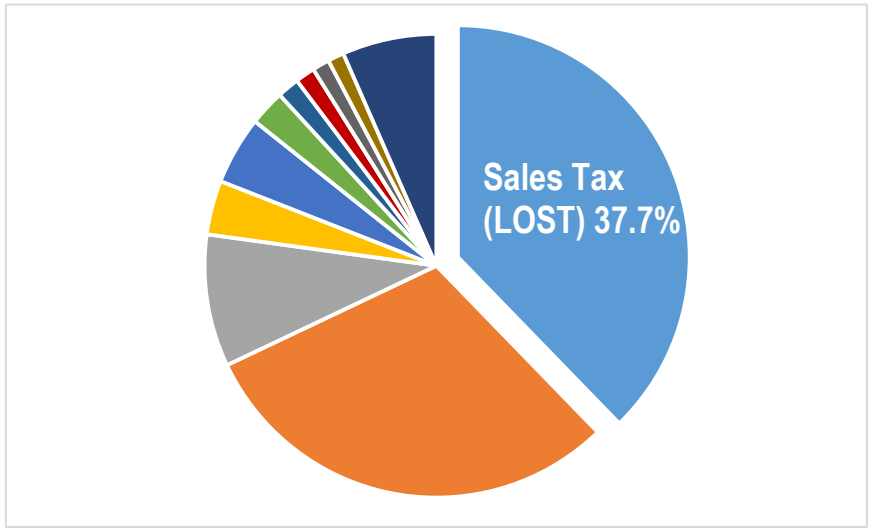
343910 Right-Of-Way-Donation	$3,000	$1,150	$300	$620	$629	$300	*$0*	*0%*
349300 NSF Check Fee	$120	$30	$300	$90	$90	$300	*$0*	*0%*
342126 Expungements	$0	$25	$50	$0	$0	$50	*$0*	*0%*
321207 Pawn Shop	$75	$100	$25	$0	$19	$45	*$20*	*80%*
321170 Catering License	$0	$0	$0	$150	$150	$0	*$0*	*0%*
322304 Taxi Cab	$0	$0	$0	$180	$180	$0	*$0*	*0%*
322906 Admin Fee Surety	$0	$0	$0	$5,000	$5,000	$0	*$0*	*0%*
323111 Roofing Residential	$15,625	$11,550	$12,600	$2,250	$3,900	$0	*($12,600)*	*0%*
323112 Roofing Commercial	$4,639	$4,086	$4,800	$0	$0	$0	*($4,800)*	*0%*
331150 Categorical Indirect	$0	$0	$0	$1,925	$1,925	$0	*$0*	*0%*
331210 Direct (from other governments)	$10,204	$8,409	$0	$17,083	$17,083	$0	*$0*	*0%*
331250 Indirect	$0	$3,670	$0	$0	$361	$0	*$0*	*0%*
341910 Election Qualifying Fee	$0	$5,550	$0	$0	$0	$0	*$0*	*0%*
342127 Rad Kids Program	$0	$0	$0	$25	$25	$0	*$0*	*0%*
342140 Incident Reports	$0	$20	$0	$15	$17	$0	*$0*	*0%*
349930 Airbnb Fees	$0	$0	$0	$39,010	$39,010	$0	*$0*	
371100 Donation Revenue	$0	$5,260	$0	$3,000	$3,000	$0	*$0*	
389000 Other Misc. Revenue	$54,204	$14,213	$0	$13,386	$13,386	$0	*$0*	*0%*
392100 Sale Of Assets	$61,293	$156,027	$0	$85,777	$85,777	$0	*$0*	*0%*
Total Other Revenues	**$4,960,334**	**$8,301,971**	**$4,424,777**	**$4,492,114**	**$5,196,361**	**$4,705,295**	**-$15,482**	**6%**
TOTAL REVENUES	**$59,439,068**	**$69,084,520**	**$62,007,013**	**$36,159,977**	**$73,040,114**	**$71,538,551**	***$9,531,538***	***15%***
399999 Use Of Reserves - Budget	$0	$0	$11,000,000	$0	$0	$0	*($11,000,000)*	*0%*
REVENUES + USE OF FUND BALANCE	**$59,439,068**	**$69,084,520**	**$73,007,013**	**$36,159,977**	**$73,040,114**	**$71,538,551**	**$ (1,468,462)**	**-2%**

Revenue Detail: Local Option Sales Tax

$ 27,000,000 of $ 71,538,551
37.7% of Projected Revenues

Purpose

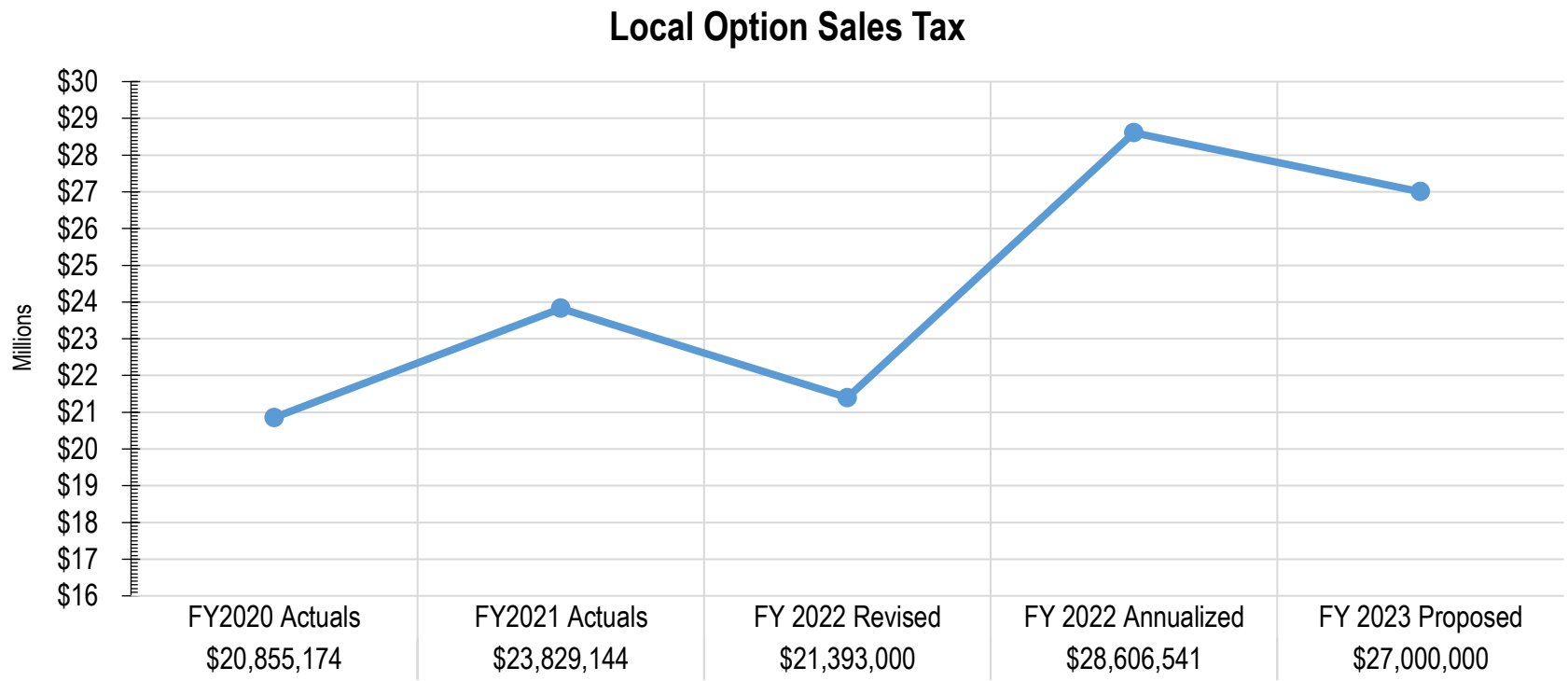
Local Option Sales Tax (LOST) is intended to be used to assist funding services provided including police and fire protection, streets, roads, parks, and recreational programs. In short, LOST revenues expand the total revenues available to the City to pay for services that would otherwise be paid for 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 7.7481% of the one percent sales and use tax collected in Fulton County. The distribution percentage is a negotiated amount (approved by Council in Resolution 2013-09-21 in September 2013).

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



Revenue Detail: Real and Personal Property Tax

$ 21,609,256 of $ 71,538,551
30.2% of Projected Revenues

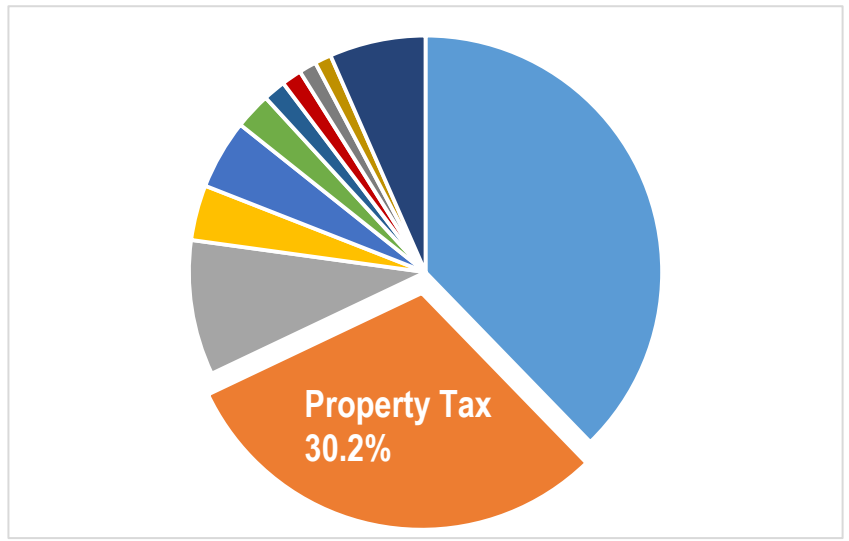
Including Current and Prior Year

Purpose

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

Mechanics

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



Current Rate

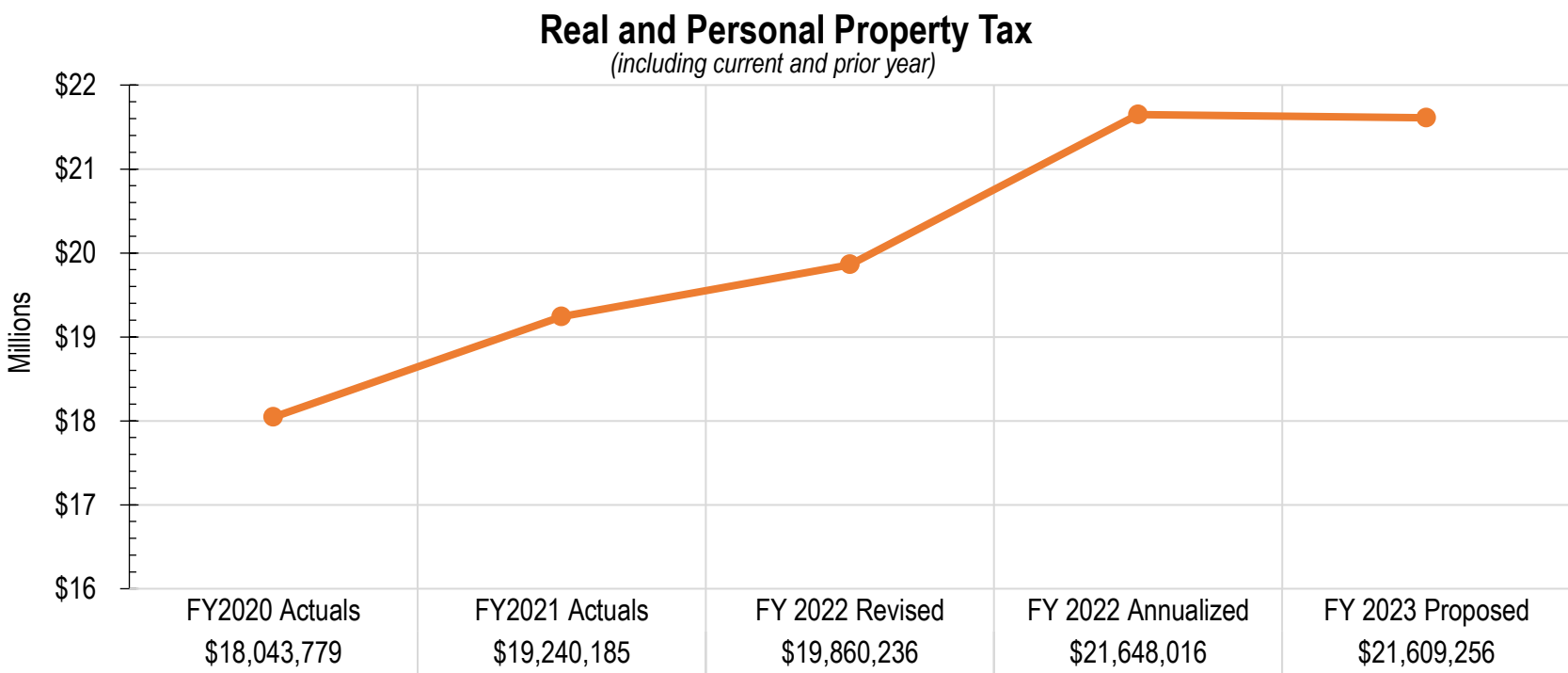
The 2021 millage rate was set at the August 16, 2021 Special Called Council Meeting. The 2021 rate is 3.986 mills or $3.986 for every $1,000 of net assessed value. When forecasting property tax revenue for FY2022, a millage rate of 3.986 mils was utilized. The actual FY2022 rate will be set in the summer of 2022 once the Tax Digest is received from Fulton County.

Projection

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

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

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



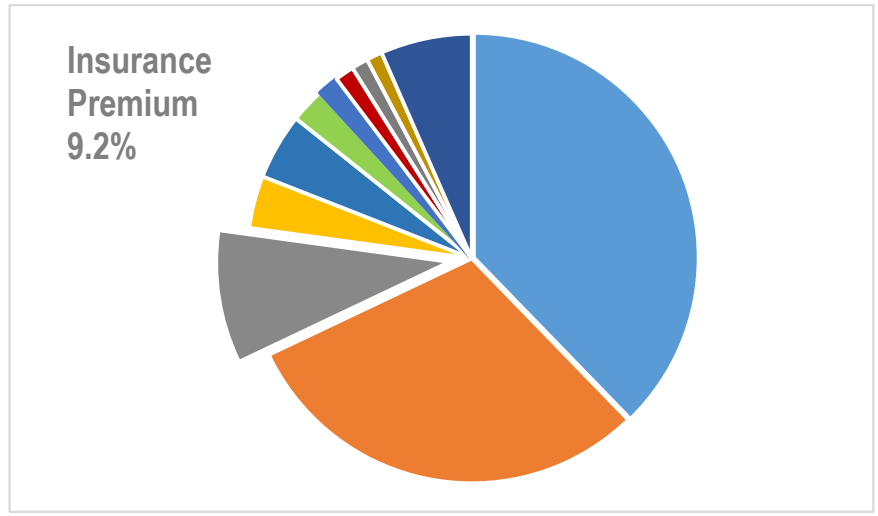
Revenue Detail: Insurance Premium Tax

$ 6,600,000 of $ 71,538,551
9.2% of Projected 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.

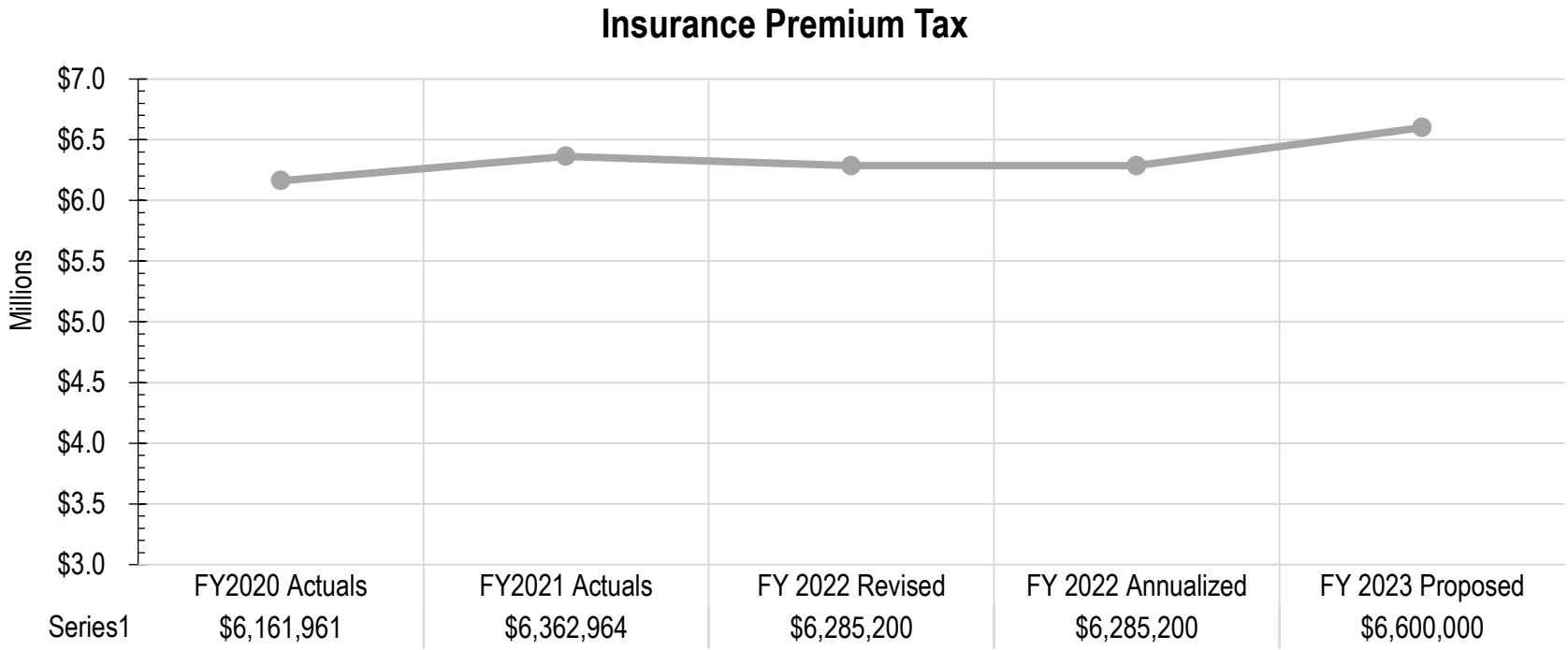
Mechanics

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.

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

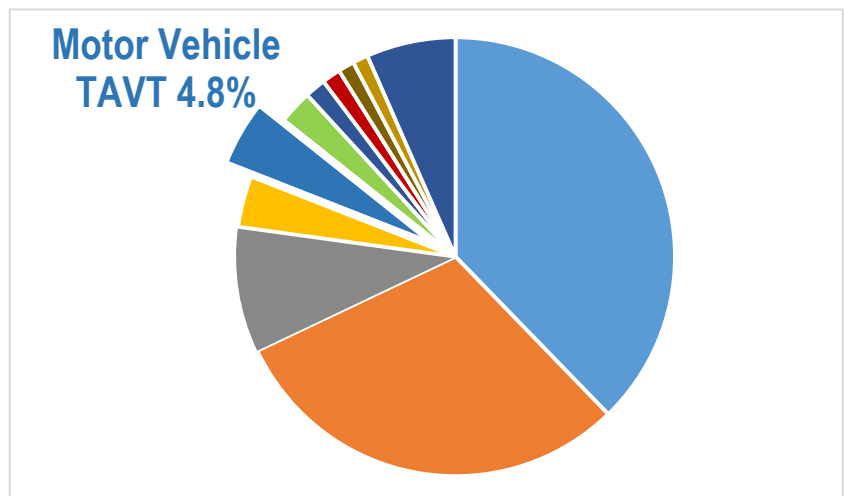


Revenue Detail: Motor Vehicle TAVT

$ 3,400,000 of $ 71,538,551
4.8% of Projected 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 TAVT and are exempt from Sales Tax and Annual Ad Valorem Tax.

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

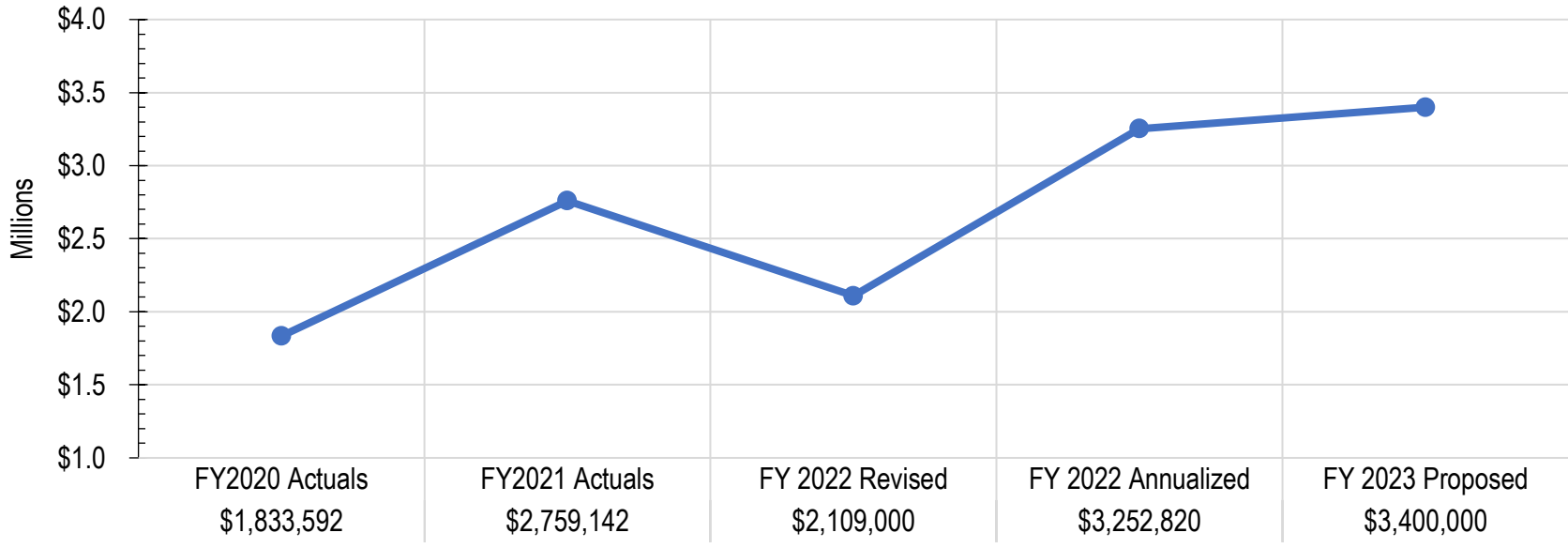


Current Rate
The current TAVT Rate is 7% of the vehicles fair market value at the time of purchase.

Projection
The FY2023 revenue projection reflects a 61.2% increase over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022.

The recent change to the tax percentage split and the increase number of Johns Creek resident purchasing new cars continue to be reflected in the revenue projection.

Motor Vehicle TAVT

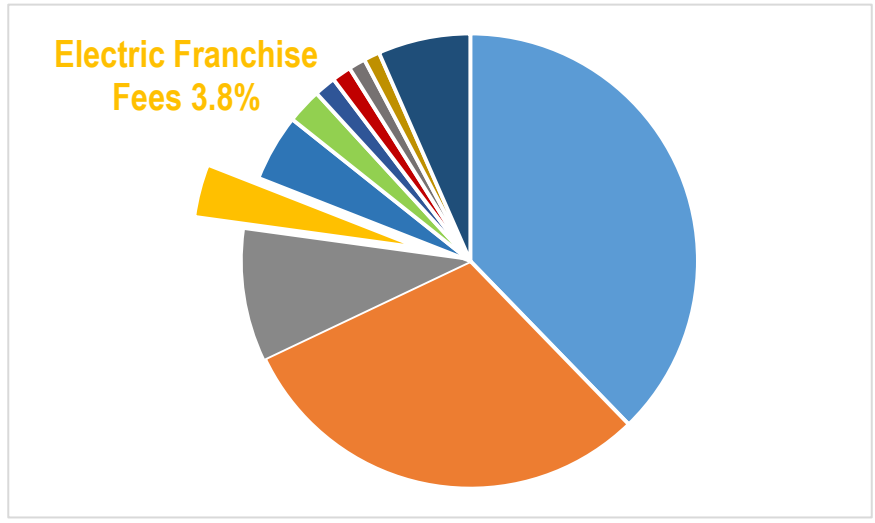


Revenue Detail: Electric Franchise Fees

$ 2,700,000 of $ 71,538,551
3.8% of Projected Revenues

Purpose

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



Mechanics

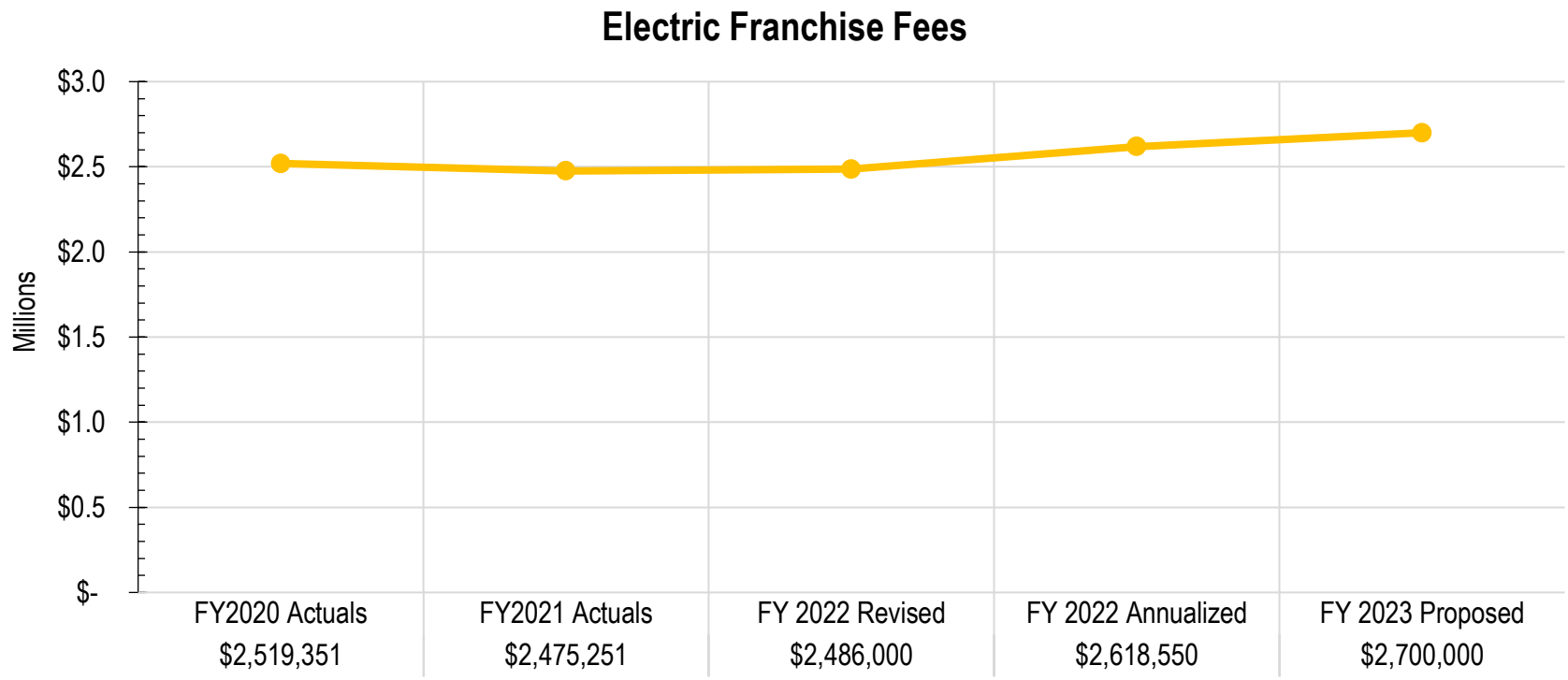
The City currently collects electric franchise fees from two electricity providers: Georgia Power and Sawnee EMC. Georgia Power remits their payments annually, while Sawnee remits their payments quarterly.

Current Rate

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

Projection

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

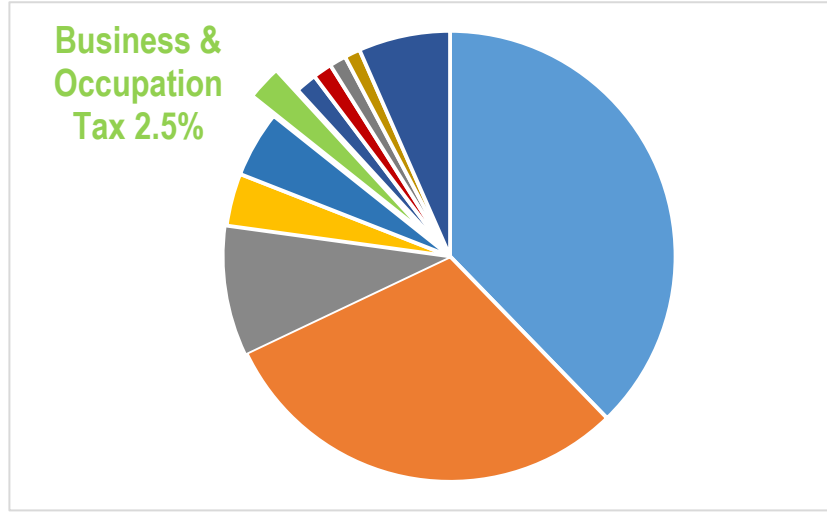


Revenue Detail: Business & Occupation Tax

$ 1,780,000 of $ 71,538,551
2.5% of Projected Revenues

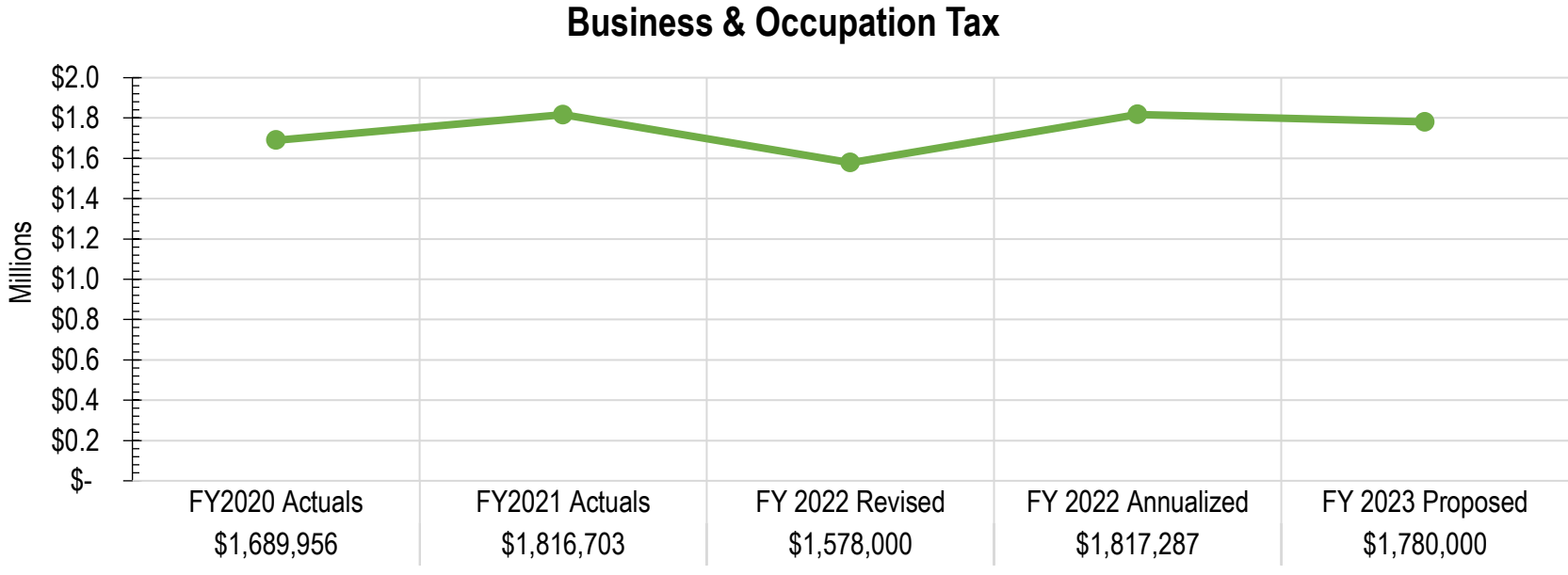
Purpose
Business and Occupation Taxes are taxes imposed on businesses located within the City for the purpose of generating revenue for the provision of local government services.

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.

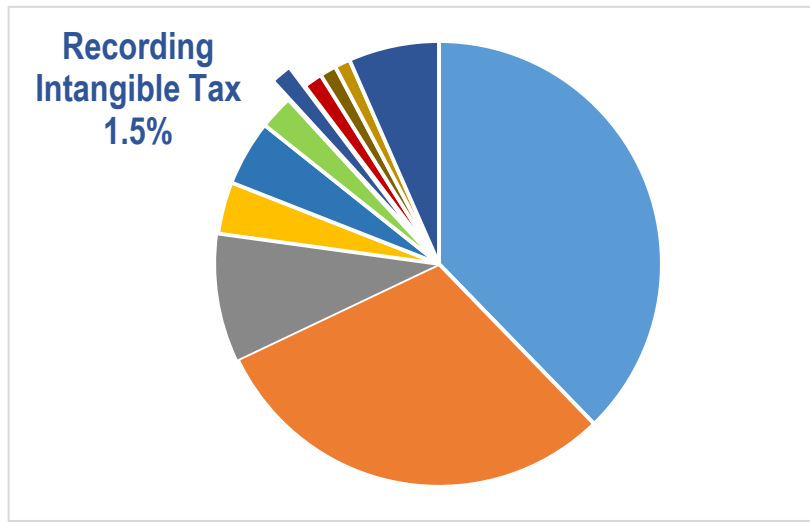
Projection
The FY2023 revenue projection reflects a 12.8% increase over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022.



Revenue Detail: Recording Intangible Tax

$ 1,100,000 of $ 71,538,551
1.5% of Projected Revenues

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

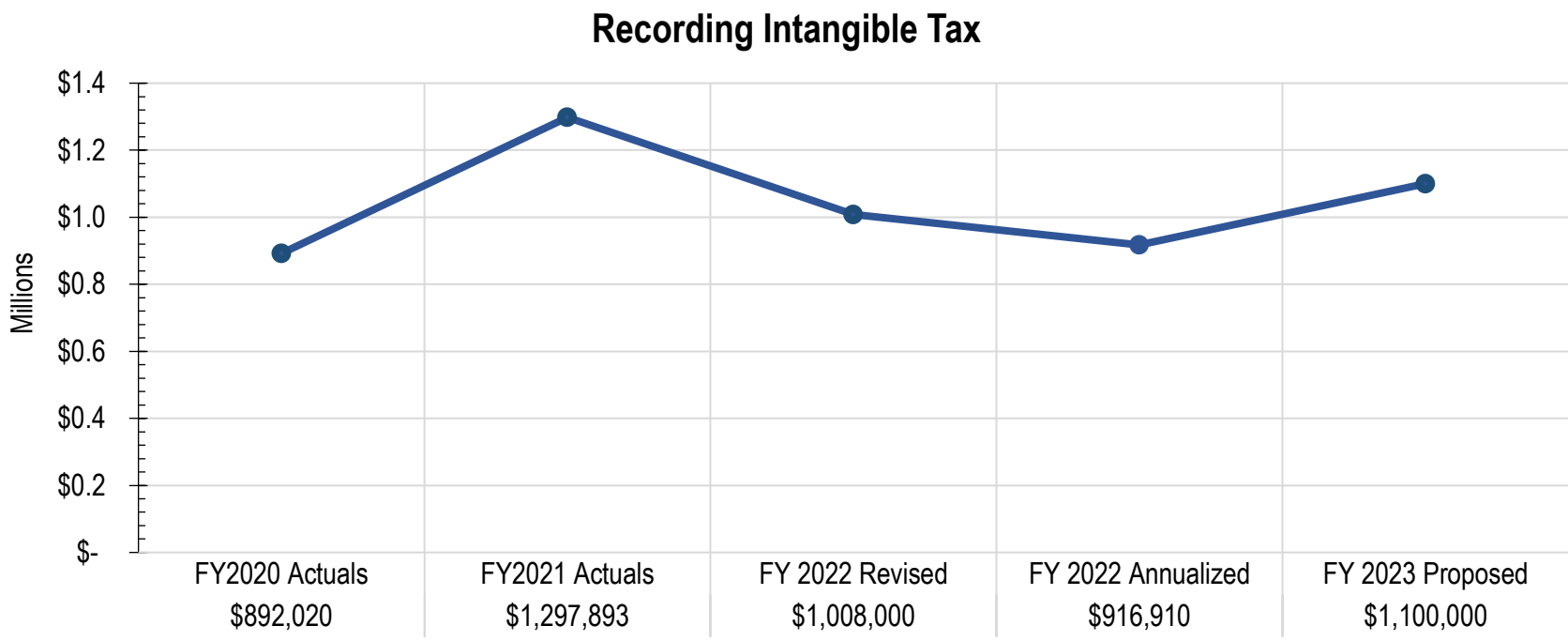


Mechanics
Every holder (lender) of a long-term note secured by real estate must record the security instrument in the county in which the real estate is located within 90 days from the date of the instrument executed to secure the note.

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

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

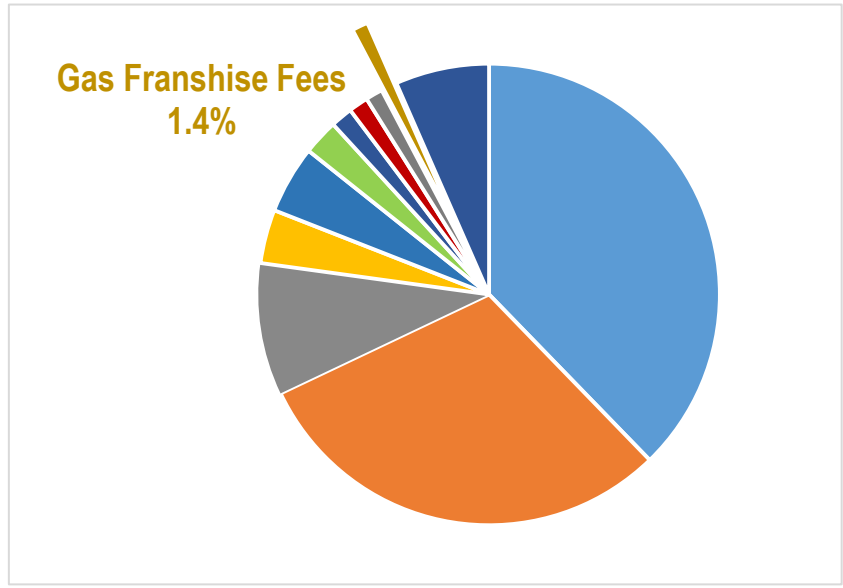
An average home loan of $540,000 would generate $1,625 in revenue. Historical sales volume has averaged 1,300 in calendar years 2019-2020, trending higher in 2021. FY2023 revenue projection assumes a sales volume of 1,100 homes as we are starting to see that volume trend down in 2022.



Revenue Detail: Gas Franchise Fees

$ 978,400 of $ 71,538,551
1.4% of Projected Revenues

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

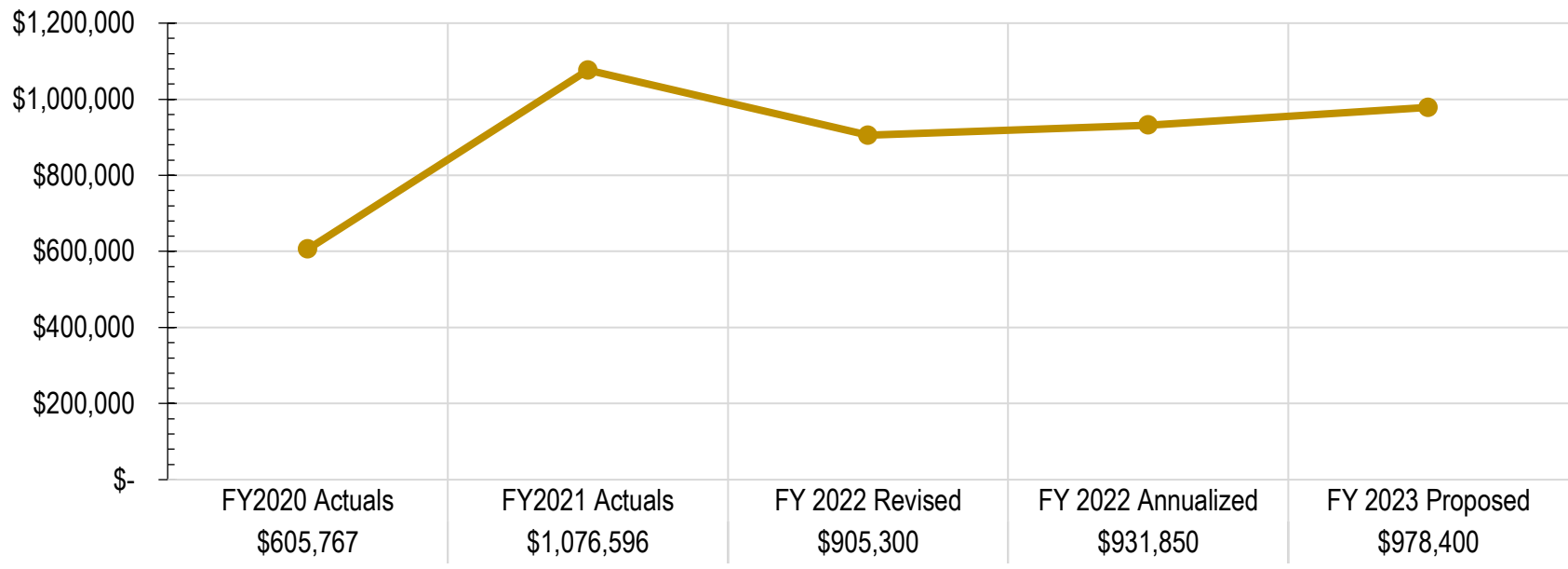


Mechanics
The City currently collects gas franchise fees from one natural gas provider: Atlanta Gas Light. AGL remits their payments quarterly.

Current Rate

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

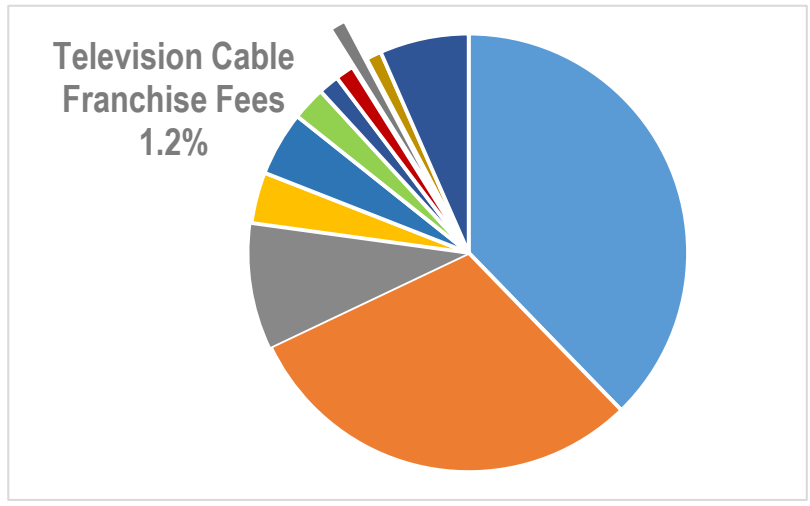
Projection
The FY2023 revenue projection reflects an increase of 8.1% over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022.



Revenue Detail: Television Cable Franchise Fees

$ 855,600 of $ 71,538,551
1.2% of Projected Revenues

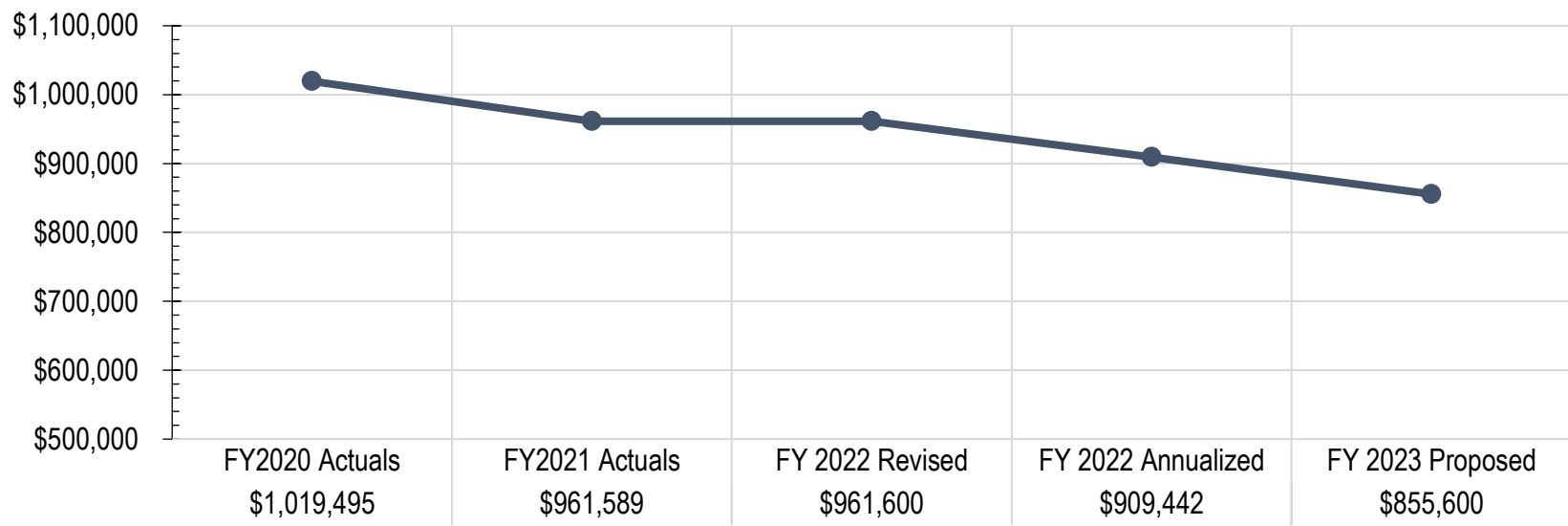
Purpose
Franchise fees are implemented as part of a service agreement executed between the City and a utility company or cable company that grants the company usage of the City's rights-of-way. The fees are intended to reimburse the City for the use and maintenance of the right-of-way. Traditionally,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



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

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

Projection
The FY2023 revenue projection reflects an 11% decrease from the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022.
The recent declines experienced in this revenue category is reflective of the increasing popularity of streaming and on-line provision of television services. This trend is expected to continue into the foreseeable future.

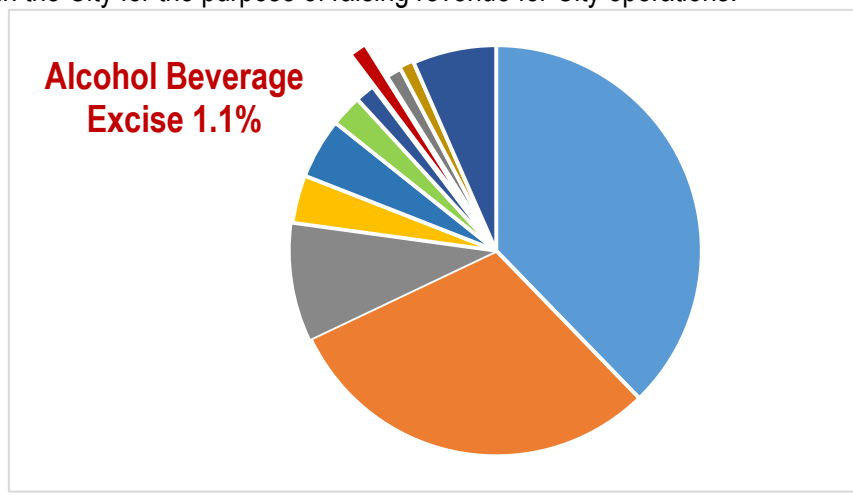


Revenue Detail: Alcohol Beverage Excise

$ 810,000 of $ 71,538,551
1.1% of Projected Revenues

Purpose

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



Mechanics

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

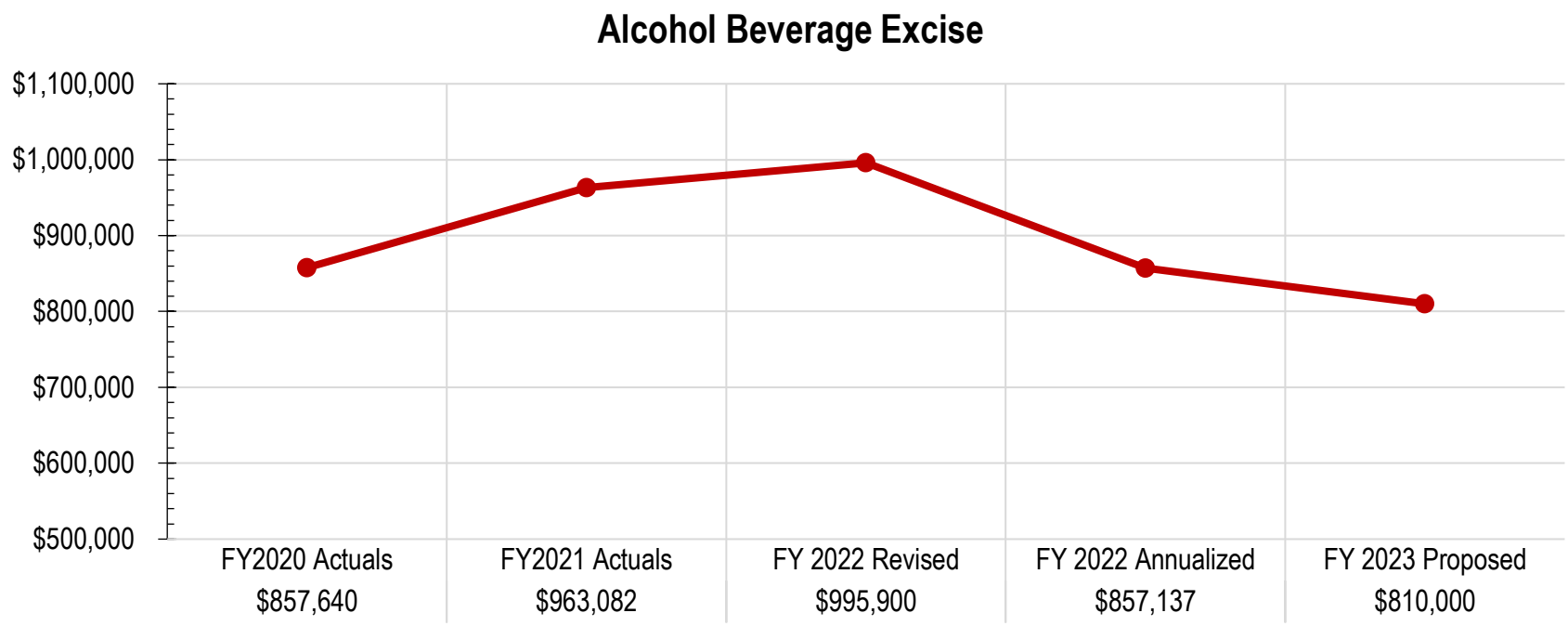
Current Rate

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

Projection

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

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



Personnel

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

City Clerk	**3**	**Full Time**
(1) City Clerk, (1) Assistant City Clerk, (1) Records Manager (1) Part Time Administrative Worker	1	Part Time
City Council	**1**	**Full Time**
(7) Part Time Elected Officials, (1) Manager of the Office of the Mayor	7	Part Time
City Manager	**6**	**Full Time**
(1) City Manager, (2) Assistant City Manager, (1) Economic Development Manager, (1) Assistant to City Manager, (1) Executive Assistant	0	Part Time
Communications	**4**	**Full Time**
(1) Communications Director, (1) Senior Communications Manager, (1) Electronic Communications Manager, (1) Video Production Manager	0	Part Time
Community Development	**20**	**Full Time**
(1) Community Development Director, (1) Assistant Community Development Director, (1) Land Development Manager, (1) Enviromental Compliance Manager, (2) Land Development Inspector II / Site Inspectors, (1) Chief Code Compliance Official, (1) Code Compliance Officer, (1) Code Compliance Administrative Assistant, (1) Planner III, (1) Planner II, (1) Development Plans Coordinator, (1) Business Solutions Analyst, (1) Receptionist (1) Chief Building Official, (1) Building Inspector, (1) Plans Examiner, (1) Plans Coordinator, (2) Permit Technician	0	Part Time
Court	**4**	**Full Time**
(1) Court Administrator, (3) Deputy Court Clerks	0	Part Time
Facilities	**0**	**Full Time**
	0	Part Time
Finance	**12**	**Full Time**
(1) Finance Director, (1) Controller, (1) Finance Manager, (1) Risk Manager, (1) Purchasing Manager, (1) Revenue Manager, (1) Accountant, (1) Finance Analyst, (1) Executive Assistant, (1) AP Specialist, (1) Revenue Specialist, (1) Revenue Technician	0	Part Time
Fire	**89**	**Full Time**
(1) Fire Chief, (2) Deputy Chiefs, (1) Captain of Support Services, (1) Fire Marshal [Battalion Chief], (1) Deputy Fire Marshal [Captain], (1) EMS Coordinator [Lieutenant], (1) Training Officer [Lieutenant], (1) Executive Assistant, (1) Community Outreach Coordinator, (3) Battalion Chiefs, (12) Captains, (3) Lieutenants, (6) Sergeants, (18) Fire Apparatus Operators, (28) Firefighter II's, (8) Firefighter I's, (1) Building Operator	1	Part Time
Human Resources	**4**	**Full Time**
(1) HR Director, (1) Sr. HR Generalist, (1) HR Generalist, (1) Administrative Assistant	0	Part Time
IT/GIS	**7**	**Full Time**
(1) IT Director, (1) Applications Support Manager, (1) IT Systems Manager, (1) Senior IT Technician, (1) IT Technician (1) GIS Analyst II, (1) IT Applications Analyst	0	Part Time
Legal	**0**	**Full Time**
Contracted	0	Part Time

Police	97	Full Time
80 Sworn Positions: (1) Police Chief, (2) Majors, (1) Captain, (8) Lieutenants, (9) Sergeants, (11) Corporals, (47) Officers + (1) Officer	7	Part Time
17 Civilian Position: (2) Crime Scene Investigators, (1) Police Records Manager, (1) Assistant Police Records Manager, (6) Police Records Clerks, (1) Accreditation Manager, (1) Executive Assistant, (1) Administrative Assistant, (2) Maintenance Workers, (1) Fleet Manager, (1) Behavioral Health Clinician		
(1) Mental Health Advocate PT		
(6) Retired Officer Program		

Public Works	0	Full Time
All positions are contracted	0	Part Time

Recreation and Parks	3	Full Time
(1) Recreation Coordinator, (1) Park Place Coordinator, (1) Volunteer Coordinator	10	Part Time
(6) Part Time Recreation Leaders, (2) Part Time Recreation Leader II's, (1) Part Time Swim Coach, (1), Part Time Assistant Swim Coach		
All other positions are contracted		

	Total Personnel	250	Full Time

Personnel Additions Described

As summarized above, the proposed FY2023 Budget includes four additional personnel as compared to the revised FY2022 Budget. The four additions are described below.

Human Resources Personnel Addition: Administrative Assistant

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

Police Personnel Addition: Behavioral Health Clinician

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

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

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

Police Personnel Addition: Additional Police Officer on the Clinician Officer Response Team

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

City Manager Personnel Addition: Assistant City Manager

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

Personnel Variance Analysis

The largest expenditures in the FY2023 Budget are the personnel costs at $32M or roughly 62% of the General Fund. As a service-oriented organization, personnel costs will likely always be the City's largest expenditure as people deliver our services to the community.

The variance analysis that follows compares each component of the personnel expenditures to the FY2022 Budget. Increases or (decreases) are shown as well as the percentage of the increase or (decrease).

Object Account	Revised	FY2022 YTD 07/31	Annualized	FY2023 Proposed	$ Inc / Dec from 2022	% Inc (Dec)
511100 Regular Employees	$19,018,720	$15,770,986	$19,296,492	$20,637,318	**$1,618,598**	9%
512400 Retirement	$3,260,476	$2,312,278	$2,845,786	$3,287,941	**$27,465**	1%
512101 Health	$3,634,924	$2,526,479	$3,092,292	$3,548,112	**($86,812)**	-2%
512200 Social Security (FICA)	$1,204,313	$995,762	$1,218,914	$1,228,838	**$24,525**	2%
511300 Overtime	$926,500	$795,470	$959,179	$1,060,681	**$134,181**	14%
511102 Hazard Pay	$0	$157,086	$157,086	$0	**$0**	0%
512700 Workers Compensation	$747,515	$369,499	$747,716	$515,506	**($232,009)**	-31%
512300 Medicare	$283,742	$236,509	$288,702	$289,634	**$5,892**	2%
512103 Dental	$249,813	$181,929	$223,266	$254,001	**$4,188**	2%
511200 Temporary/PT Employees	$274,161	$194,446	$240,120	$247,916	**($26,245)**	-10%
512102 Long-Term Disability	$110,889	$94,430	$118,573	$117,230	**$6,341**	6%
511154 Paramedic Incentive Pay	$105,000	$97,500	$97,500	$110,000	**$5,000**	5%
512104 Life	$92,262	$157,682	$193,786	$187,922	**$95,660**	104%
511152 Housing Stipend	$115,200	$120,000	$158,400	$153,600	**$38,400**	33%
511151 Car Allowance	$32,400	$32,600	$43,100	$46,800	**$14,400**	44%
511153 Gym Membership	$19,800	$15,572	$19,757	$15,840	**($3,960)**	-20%
511400 Holiday Pay	$0	$0	$0	$129,863	**$129,863**	0%
Total Personnel	$30,075,716	$24,058,227	$29,700,669	$31,831,202	**$1,755,486**	6%

Assumptions:

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

Departmental Summaries

	FY 2020	FY2021	FY2022			FY2023	$ Inc (Dec)	% Inc
Department	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	from 2022	(Dec)
1001330 **City Clerk**	**$578,030**	**$367,609**	**$685,799**	**$579,865**	**$641,897**	**$742,746**	***$56,947***	***8%***
Personnel	$327,835	$339,792	$337,992	$242,704	$303,523	$367,433	*$29,441*	*9%*
Operations	$250,196	$27,817	$347,807	$337,161	$338,374	$375,313	*$27,506*	*8%*
1001310 **City Council**	**$243,941**	**$164,130**	**$310,921**	**$210,390**	**$292,207**	**$357,001**	***$46,080***	***15%***
Personnel	$221,473	$121,446	$219,728	$146,841	$195,858	$218,447	*($1,281)*	*-1%*
Operations	$22,468	$42,685	$91,194	$63,549	$96,349	$138,554	*$47,361*	*52%*
1001320 **City Manager**	**$881,402**	**$3,727,634**	**$1,152,217**	**$832,615**	**$1,007,198**	**$1,581,204**	***$428,987***	***37%***
Personnel	$558,498	$709,506	$906,399	$678,210	$844,249	$1,160,056	*$253,657*	*28%*
Operations	$322,904	$3,018,128	$245,818	$154,406	$162,949	$421,148	*$175,330*	*71%*
1001570 **Communications**	**$568,213**	**$608,541**	**$770,712**	**$673,939**	**$797,908**	**$816,571**	***$45,859***	***6%***
Personnel	$532,941	$557,841	$592,233	$501,008	$615,387	$632,177	*$39,944*	*7%*
Operations	$35,273	$50,700	$178,479	$172,931	$182,521	$184,394	*$5,915*	*3%*
1007410 **Community Development**	**$2,501,501**	**$2,223,243**	**$2,429,869**	**$1,868,509**	**$2,300,055**	**$2,494,990**	***$65,121***	***3%***
Personnel	$1,364,097	$1,656,080	$2,237,893	$1,786,690	$2,197,301	$2,301,544	*$63,651*	*3%*
Operations	$1,137,404	$567,164	$191,976	$81,819	$102,754	$193,446	*$1,470*	*1%*
1002650 **Court**	**$636,792**	**$643,619**	**$750,523**	**$519,041**	**$654,980**	**$734,530**	***($15,993)***	***-2%***
Personnel	$407,066	$423,358	$456,459	$362,498	$437,940	$465,661	*$9,202*	*2%*
Operations	$229,726	$220,261	$294,064	$156,542	$217,040	$268,869	*($25,195)*	*-9%*
1001565 **Facilities**	**$2,996,571**	**$2,657,906**	**$2,682,787**	**$650,829**	**$2,595,380**	**$2,716,393**	***$33,606***	***1%***
Personnel	$388,881	$84,431	$0	$0	$0	$0	*$0*	*0%*
Operations	$2,607,690	$2,573,475	$2,682,787	$650,829	$2,595,380	$2,716,393	*$33,606*	*1%*
1001511 **Finance**	**$1,194,379**	**$1,418,667**	**$1,705,985**	**$1,291,448**	**$1,583,525**	**$2,117,269**	***$411,284***	***24%***
Personnel	$1,023,336	$1,209,455	$1,447,472	$1,171,833	$1,456,293	$1,552,278	*$104,806*	*7%*
Operations	$171,044	$209,212	$258,514	$119,616	$127,232	$564,991	*$306,477*	*119%*
1003510 **Fire**	**$11,013,224**	**$9,795,043**	**$12,146,705**	**$9,840,366**	**$12,108,194**	**$12,511,910**	***$365,204***	***3%***
Personnel	$9,994,506	$9,085,166	$11,140,081	$9,087,331	$11,240,817	$11,379,689	*$239,608*	*2%*
Operations	$1,018,718	$709,877	$1,006,624	$753,035	$867,377	$1,132,221	*$125,597*	*12%*
1001540 **Human Resources**	**$925,300**	**$949,479**	**$826,151**	**$745,251**	**$843,965**	**$655,922**	***($170,229)***	***-21%***
Personnel	$523,694	$507,252	$398,453	$384,175	$456,022	$487,634	*$89,181*	*22%*
Operations	$401,606	$442,227	$427,698	$361,076	$387,943	$168,288	*($259,410)*	*-61%*
1001535 **IT/GIS**	**$1,920,016**	**$2,097,765**	**$2,219,105**	**$1,949,187**	**$2,243,602**	**$2,306,838**	***$87,733***	***4%***
Personnel	$878,343	$991,692	$1,037,134	$819,131	$1,007,751	$1,017,431	*($19,703)*	*-2%*
Operations	$1,041,674	$1,106,073	$1,181,971	$1,130,056	$1,235,851	$1,289,407	*$107,437*	*9%*
1001530 **Legal**	**$457,984**	**$430,890**	**$400,000**	**$266,700**	**$400,000**	**$450,000**	***$50,000***	***13%***
Personnel	$0	$0	$0	$0	$0	$0	*$0*	*0%*
Operations	$457,984	$430,890	$400,000	$266,700	$400,000	$450,000	*$50,000*	*13%*
1003210 **Police**	**$11,271,216**	**$9,990,977**	**$13,310,782**	**$10,326,327**	**$12,601,547**	**$14,242,144**	***$931,362***	***7%***
Personnel	$9,661,927	$8,252,661	$10,922,563	$8,616,083	$10,620,682	$11,817,981	*$895,418*	*8%*
Operations	$1,609,289	$1,738,316	$2,388,219	$1,710,244	$1,980,865	$2,424,163	*$35,944*	*2%*
1004110 **Public Works**	**$6,216,661**	**$6,147,016**	**$7,321,609**	**$4,183,687**	**$7,615,572**	**$6,551,231**	***($770,378)***	***-11%***
Personnel	$174,429	($5,671)	$0	$0	$0	$0	*$0*	*0%*
Operations	$6,042,233	$6,152,686	$7,321,609	$4,183,687	$7,615,572	$6,551,231	*($770,378)*	*-11%*
1006110 **Recreation and Parks**	**$1,904,474**	**$2,052,590**	**$2,489,923**	**$1,460,425**	**$2,044,173**	**$3,443,477**	***$953,554***	***38%***
Personnel	$289,621	$314,947	$379,308	$261,725	$324,845	$430,871	*$51,563*	*14%*
Operations	$1,614,853	$1,737,642	$2,110,615	$1,198,701	$1,719,328	$3,012,606	*$901,991*	*43%*
Total - All Departments	**$43,309,707**	**$43,275,107**	**$49,203,089**	**$35,398,578**	**$47,730,203**	**$51,722,226**	***$2,519,136***	***5%***
Total - Personnel	$26,346,646	$24,247,954	$30,075,716	$24,058,227	$29,700,669	$31,831,202	*$1,755,486*	*6%*
Total - Operations	$16,963,061	$19,027,153	$19,127,374	$11,340,350	$18,029,535	$19,891,024	*$763,650*	*4%*

City Clerk (1001330)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec) from 2022*	*% Inc (Dec)*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**		
511100	Regular Employees	$243,334	$256,801	$243,537	$181,876	$227,723	$262,846	*$19,309*	*8%*
511151	Car Allowance	$3,643	$3,021	$3,600	$3,000	$3,900	$3,600	*$0*	*0%*
511200	Temporary/PT Employee	$9,132	$8,432	$8,736	$6,438	$8,073	$8,736	*$0*	*0%*
512101	Health	$12,149	$19,449	$16,391	$11,056	$13,974	$27,685	*$11,295*	*69%*
512102	Long-Term Disability	$1,463	$1,599	$1,458	$1,000	$1,332	$1,197	*($261)*	*-18%*
512103	Dental	$1,804	$2,060	$1,819	$1,370	$1,720	$3,015	*$1,196*	*66%*
512104	Life	$1,206	$1,201	$1,171	$3,234	$3,725	$1,910	*$739*	*63%*
512200	Social Security (FICA)	$15,372	$16,142	$15,641	$11,724	$14,655	$16,591	*$950*	*6%*
512300	Medicare	$3,595	$3,775	$3,658	$2,742	$3,427	$3,882	*$224*	*6%*
512400	Retirement	$35,127	$26,562	$41,401	$19,866	$24,414	$37,342	*($4,059)*	*-10%*
512700	Workers Compensation	$1,011	$750	$580	$397	$580	$629	*$49*	*8%*
	Subtotal - Personnel	**$327,835**	**$339,792**	**$337,992**	**$242,704**	**$303,523**	**$367,433**	***$29,441***	***9%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec) from 2022*	*% Inc (Dec)*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**		
521203	Contractual	$10,771	$6,635	$12,500	$9,785	$9,906	$20,875	*$8,375*	*67%*
521204	Election	$214,919	$0	$311,726	$311,725	$311,725	$327,312	*$15,586*	*5%*
523300	Advertising	$4,399	$4,475	$5,500	$1,759	$1,759	$5,500	*$0*	*0%*
523400	Printing & Binding	$0	$84	$200	$202	$202	$200	*$0*	*0%*
523500	Travel	$566	$1,523	$5,801	$1,451	$1,832	$8,201	*$2,400*	*41%*
523600	Dues & Fees	$1,114	$1,024	$1,894	$8,374	$8,374	$1,289	*($605)*	*-32%*
523700	Education & Training	-$50	$4,984	$4,411	$2,362	$2,363	$5,511	*$1,100*	*25%*
523901	Hospitality	$918	$102	$750	$329	$329	$750	*$0*	*0%*
523905	Recording Fees	$190	$151	$575	$130	$130	$575	*$0*	*0%*
531000	Supplies	$340	$15	$3,300	$98	$797	$3,500	*$200*	*6%*
531120	Office Supplies	$491	$2,004	$1,000	$869	$880	$1,300	*$300*	*30%*
531130	Postage	$207	$262	$150	$77	$77	$300	*$150*	*100%*
531703	Operating Supplies	$16,332	$6,559	$0	$0	$0	$0	*$0*	*0%*
	Subtotal - Operations	**$250,196**	**$27,817**	**$347,807**	**$337,161**	**$338,374**	**$375,313**	***$27,506***	***8%***

TOTAL CITY CLERK	**$578,030**	**$367,609**	**$685,799**	**$579,865**	**$641,897**	**$742,746**	***$56,947***	***8%***

City Council (1001310)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	***from 2022***	***(Dec)***
511100	Regular Employees	$181,252	$112,113	$173,182	$132,685	$174,574	$189,034	*$15,852*	*9%*
511151	Car Allowance	$2,608	$50	$0	$2,800	$4,000	$4,800	*$4,800*	*100%*
511153	Gym Membership	$110	$491	$0	$0	$0	$0	*$0*	*0%*
512101	Health	$14,300	$0	$21,002	$0	$0	$0	*($21,002)*	*-100%*
512102	Long-Term Disability	$295	$0	$348	$246	$342	$401	*$53*	*15%*
512103	Dental	$972	$0	$1,379	$0	$0	$0	*($1,379)*	*-100%*
512104	Life	$244	$0	$280	$492	$632	$638	*$358*	*128%*
512200	Social Security (FICA)	$10,965	$6,951	$10,737	$8,410	$11,085	$12,019	*$1,282*	*12%*
512300	Medicare	$2,564	$1,626	$2,511	$1,967	$2,593	$2,814	*$303*	*12%*
512400	Retirement	$7,604	$0	$9,891	$0	$2,234	$8,601	*($1,290)*	*-13%*
512700	Workers Compensation	$559	$215	$398	$240	$398	$140	*($258)*	*-65%*
	Subtotal - Personnel	**$221,473**	**$121,446**	**$219,728**	**$146,841**	**$195,858**	**$218,447**	***($1,281)***	***-1%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	***from 2022***	***(Dec)***
521200	Professional Services	$118	$9,573	$750	$2,313	$4,313	$4,000	*$3,250*	*433%*
523500	Travel	$869	$1,334	$12,500	$13,755	$14,294	$40,750	*$28,250*	*226%*
523600	Dues & Fees	$16,801	$29,017	$28,525	$22,902	$22,902	$31,785	*$3,260*	*11%*
523700	Education & Training	$3,297	$1,732	$14,200	$13,953	$13,954	$16,300	*$2,100*	*15%*
523901	Hospitality	$652	$33	$1,500	$8,326	$8,326	$12,000	*$10,500*	*700%*
523906	Local Grant Match	$0	$0	$30,000	$0	$30,000	$30,000	*$0*	*0%*
531000	Supplies	$173	$89	$700	$307	$307	$700	*$0*	*0%*
531120	Office Supplies	$393	$870	$3,000	$865	$865	$3,000	*$0*	*0%*
531130	Postage	$22	$14	$19	$0	$19	$19	*$1*	*3%*
531703	Operating Supplies	$142	$24	$0	$1,129	$1,369	$0	*$0*	*0%*
	Subtotal - Operations	**$22,468**	**$42,685**	**$91,194**	**$63,549**	**$96,349**	**$138,554**	***$47,361***	***52%***

TOTAL CITY COUNCIL		**$243,941**	**$164,130**	**$310,921**	**$210,390**	**$292,207**	**$357,001**	***$46,080***	***15%***

City Manager (1001320)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	***from 2022***	***(Dec)***
511100	Regular Employees	$420,716	$537,820	$634,791	$509,144	$629,292	$842,969	*$208,178*	*33%*
511151	Car Allowance	$4,857	$4,829	$4,800	$6,800	$9,200	$14,400	*$9,600*	*200%*
511153	Gym Membership	$146	$315	$360	$90	$90	$0	*($360)*	*-100%*
511200	Temporary/PT Employee	$5,459	$2,896	$6,240	$0	$0	$0	*($6,240)*	*-100%*
512101	Health	$37,465	$39,754	$95,241	$45,198	$56,850	$96,008	*$767*	*1%*
512102	Long-Term Disability	$1,757	$3,308	$3,259	$2,945	$3,478	$3,842	*$583*	*18%*
512103	Dental	$3,889	$4,520	$5,946	$3,432	$4,228	$4,509	*($1,437)*	*-24%*
512104	Life	$1,452	$2,491	$3,052	$4,697	$5,831	$5,966	*$2,914*	*95%*
512200	Social Security (FICA)	$19,136	$27,452	$34,026	$25,847	$33,225	$45,180	*$11,154*	*33%*
512300	Medicare	$6,053	$7,554	$9,295	$7,197	$8,923	$12,075	*$2,780*	*30%*
512400	Retirement	$56,142	$77,021	$107,914	$72,248	$91,658	$134,349	*$26,435*	*24%*
512700	Workers Compensation	$1,426	$1,546	$1,474	$611	$1,474	$758	*($716)*	*-49%*
	Subtotal - Personnel	**$558,498**	**$709,506**	**$906,399**	**$678,210**	**$844,249**	**$1,160,056**	***$253,657***	***28%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	***from 2022***	***(Dec)***
521200	Professional Services	$21,685	$35,226	$12,500	$14,442	$14,442	$107,500	*$95,000*	*760%*
521207	Other	$264,135	$2,928,004	$156,614	$96,692	$101,492	$181,614	*$25,000*	*16%*
523300	Advertising	$225	$0	$7,500	$2,063	$2,063	$16,500	*$9,000*	*120%*
523500	Travel	$965	$832	$9,750	$587	$600	$9,750	*$0*	*0%*
523600	Dues & Fees	$18,521	$32,329	$33,704	$11,979	$14,979	$62,444	*$28,740*	*85%*
523700	Education & Training	$2,096	$9,062	$12,950	$14,929	$14,929	$20,540	*$7,590*	*59%*
523901	Hospitality	$160	$2,879	$5,700	$11,762	$11,762	$15,700	*$10,000*	*175%*
531120	Office Supplies	$2,934	$3,064	$2,000	$1,271	$2,000	$2,000	*$0*	*0%*
531130	Postage	$449	$1,290	$100	$182	$182	$100	*$0*	*0%*
523400	Printing and Binding	$0	$0	$5,000	$0	$0	$5,000	*$0*	*0%*
531703	Operating Supplies	$11,734	$5,442	$0	$499	$500	$0	*$0*	*0%*
	Subtotal - Operations	**$322,904**	**$3,018,128**	**$245,818**	**$154,406**	**$162,949**	**$421,148**	***$175,330***	***71%***

TOTAL CITY MANAGER	**$881,402**	**$3,727,634**	**$1,152,217**	**$832,615**	**$1,007,198**	**$1,581,204**	***$428,987***	***37%***

Communications (1001570)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	*from 2022*	*(Dec)*
511100	Regular Employees	$382,156	$399,717	$421,109	$360,052	$441,359	$451,551	*$30,442*	*7%*
511151	Car Allowance	$4,857	$4,829	$4,800	$4,000	$5,200	$4,800	*$0*	*0%*
511153	Gym Membership	$182	$181	$180	$225	$315	$360	*$180*	*100%*
512101	Health	$43,205	$47,582	$53,034	$40,223	$49,682	$53,531	*$497*	*1%*
512102	Long-Term Disability	$2,396	$2,534	$2,342	$2,278	$2,858	$2,771	*$429*	*18%*
512103	Dental	$4,279	$4,062	$3,971	$3,254	$4,018	$4,330	*$359*	*9%*
512104	Life	$1,951	$2,026	$2,024	$3,685	$4,549	$4,449	*$2,425*	*120%*
512200	Social Security (FICA)	$22,972	$23,557	$26,109	$21,428	$26,344	$27,138	*$1,029*	*4%*
512300	Medicare	$5,372	$5,636	$6,106	$5,068	$6,218	$6,348	*$242*	*4%*
512400	Retirement	$64,362	$66,803	$71,589	$60,052	$73,875	$76,427	*$4,838*	*7%*
512700	Workers Compensation	$1,207	$914	$969	$742	$969	$472	*($497)*	*-51%*
	Subtotal - Personnel	**$532,941**	**$557,841**	**$592,233**	**$501,008**	**$615,387**	**$632,177**	***$39,944***	***7%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	*from 2022*	*(Dec)*
521200	Professional Services	$0	$2,500	$3,000	$0	$0	$3,000	*$0*	*0%*
521210	Contracted	$2,500	$0	$0	$0	$0	$0	*$0*	*0%*
521300	Technical Services	$15,972	$18,714	$19,658	$18,273	$18,273	$20,358	*$700*	*4%*
522320	Rental Equipment	$0	$210	$1,600	$0	$0	$1,600	*$0*	*0%*
523300	Advertising	$5,132	$7,809	$38,294	$12,169	$14,922	$39,584	*$1,290*	*3%*
523400	Printing & Binding	$1,758	$190	$5,400	$1,445	$1,445	$5,400	*$0*	*0%*
523500	Travel	$1,381	$1,162	$14,083	$9,529	$12,065	$14,083	*$0*	*0%*
523600	Dues & Fees	$4,936	$5,038	$6,405	$5,895	$6,330	$6,484	*$79*	*1%*
523700	Education & Training	-$6	$1,649	$8,089	$1,838	$5,453	$8,685	*$596*	*7%*
523900	Other	$0	$209	$0	$385	$385	$0	*$0*	*0%*
523901	Hospitality	$1,443	$519	$6,600	$9,544	$9,544	$6,600	*$0*	*0%*
531120	Office Supplies	$27	$1,132	$200	$189	$189	$200	*$0*	*0%*
531130	Postage	$0	$0	$50	$0	$0	$50	*$0*	*0%*
531600	Small Equipment	$0	$0	$0	$0	$0	$3,250	*$3,250*	*100%*
531703	Operating Supplies	$2,129	$11,568	$75,100	$113,665	$113,915	$75,100	*$0*	*0%*
	Subtotal - Operations	**$35,273**	**$50,700**	**$178,479**	**$172,931**	**$182,521**	**$184,394**	***$5,915***	***3%***

TOTAL COMMUNICATIONS	**$568,213**	**$608,541**	**$770,712**	**$673,939**	**$797,908**	**$816,571**	***$45,859***	***6%***

Community Development (1007410)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	*from 2022*	*(Dec)*
511100	Regular Employees	$948,119	$1,166,172	$1,498,940	$1,288,513	$1,584,452	$1,665,554	*$166,614*	*11%*
511151	Car Allowance	$4,857	$4,829	$4,800	$4,000	$5,200	$4,800	*$0*	*0%*
511153	Gym Membership	$664	$360	$360	$540	$675	$540	*$180*	*50%*
511200	Temporary/PT Employee	$47,685	$43,639	$0	$0	$0	$0	*$0*	*0%*
511300	Overtime	$0	$57	$0	$212	$212	$0	*$0*	*0%*
512101	Health	$133,338	$179,213	$323,291	$167,492	$203,482	$204,931	*($118,360)*	*-37%*
512102	Long-Term Disability	$5,874	$7,311	$8,617	$8,251	$10,361	$10,027	*$1,410*	*16%*
512103	Dental	$13,415	$14,284	$22,069	$12,001	$14,662	$15,081	*($6,988)*	*-32%*
512104	Life	$4,833	$5,840	$7,212	$20,987	$23,950	$15,961	*$8,749*	*121%*
512200	Social Security (FICA)	$59,196	$72,590	$92,602	$77,458	$95,111	$99,091	*$6,489*	*7%*
512300	Medicare	$13,844	$17,030	$21,735	$18,115	$22,245	$23,179	*$1,444*	*7%*
512400	Retirement	$126,046	$143,082	$254,820	$186,055	$233,503	$260,026	*$5,206*	*2%*
512700	Workers Compensation	$6,225	$1,673	$3,448	$3,063	$3,448	$2,354	*($1,094)*	*-32%*
	Subtotal - Personnel	**$1,364,097**	**$1,656,080**	**$2,237,893**	**$1,786,690**	**$2,197,301**	**$2,301,544**	***$63,651***	***3%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	*from 2022*	*(Dec)*
521200	Professional Services	$0	$38,876	$115,000	$50,418	$70,341	$115,000	*$0*	*0%*
521208	Other IGA (SAFEbuilt)	$1,118,181	$497,098	$0	$0	$0	$0	*$0*	*0%*
523300	Advertising	$1,656	$3,165	$10,950	$8,101	$8,101	$11,950	*$1,000*	*9%*
523400	Printing & Binding	$1,787	$3,310	$11,243	$1,823	$1,823	$11,243	*$0*	*0%*
523500	Travel	$667	$3,488	$14,640	$4,655	$5,667	$14,651	*$11*	*0%*
523600	Dues & Fees	$2,872	$3,607	$4,696	$2,742	$2,742	$4,705	*$9*	*0%*
523700	Education and Training	$1,973	$3,969	$16,487	$3,472	$3,472	$17,487	*$1,000*	*6%*
523901	Hospitality	$178	$1,186	$700	$993	$993	$700	*$0*	*0%*
531120	Office Supplies	$6,019	$9,135	$6,800	$3,826	$3,826	$6,300	*($500)*	*-7%*
531130	Postage	$2,112	$2,291	$7,360	$2,616	$2,616	$7,310	*($50)*	*-1%*
531111	Vehicles	$1,141	$0	$0	$0	$0	$0	*$0*	*0%*
531710	Uniforms	$819	$1,038	$4,100	$3,173	$3,173	$4,100	*$0*	*0%*
	Subtotal - Operations	**$1,137,404**	**$567,164**	**$191,976**	**$81,819**	**$102,754**	**$193,446**	***$1,470***	***1%***

TOTAL COMMUNITY DEVELOPMENT	**$2,501,501**	**$2,223,243**	**$2,429,869**	**$1,868,509**	**$2,300,055**	**$2,494,990**	***$65,121***	***3%***

Court (1002650)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	*from 2021*	*(Dec)*
511100	Regular Employees	$273,233	$275,057	$282,605	$234,657	$280,133	$296,234	*$13,629*	*5%*
511153	Gym Membership	$394	$362	$360	$300	$390	$360	*$0*	*0%*
511200	Temporary/PT Employee	$2,063	$11,883	$23,205	$10,380	$13,980	$18,720	*($4,485)*	*-19%*
511300	Overtime	$3,389	$2,577	$5,000	$3,166	$4,788	$4,728	*($272)*	*-5%*
512101	Health	$54,952	$59,307	$65,839	$49,591	$61,109	$64,085	*($1,754)*	*-3%*
512102	Long-Term Disability	$1,668	$1,745	$1,682	$1,484	$1,865	$1,831	*$149*	*9%*
512103	Dental	$4,494	$4,368	$4,269	$3,510	$4,331	$4,655	*$386*	*9%*
512104	Life	$1,362	$1,374	$1,358	$2,067	$2,630	$2,916	*$1,558*	*115%*
512200	Social Security (FICA)	$16,143	$16,848	$18,960	$14,331	$17,238	$18,271	*($689)*	*-4%*
512300	Medicare	$3,775	$3,940	$4,434	$3,351	$4,032	$4,274	*($160)*	*-4%*
512400	Retirement	$44,589	$45,147	$48,043	$39,069	$46,741	$48,753	*$710*	*1%*
512700	Workers Compensation	$1,004	$750	$703	$592	$703	$834	*$131*	*19%*
	Subtotal - Personnel	**$407,066**	**$423,358**	**$456,459**	**$362,498**	**$437,940**	**$465,661**	***$9,202***	***2%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	*from 2021*	*(Dec)*
521203	Contractual	$48,843	$50,529	$50,543	$33,123	$54,584	$60,750	*$10,207*	*20%*
521208	Other IGA	$16,800	$16,800	$8,400	$15,400	$15,400	$0	*($8,400)*	*-100%*
521211	Municipal Judge	$51,714	$36,225	$62,400	$27,400	$35,500	$59,250	*($3,150)*	*-5%*
521212	Court Solicitor	$94,865	$95,812	$135,000	$64,753	$88,993	$110,250	*($24,750)*	*-18%*
521213	Indigent Defense	$3,811	$2,058	$6,800	$1,005	$1,005	$7,500	*$700*	*10%*
523100	Insurance	$140	$140	$0	$140	$140	$140	*$140*	*100%*
523300	Advertising	$100	$180	$300	$0	$50	$300	*$0*	*0%*
523400	Printing & Binding	$538	$0	$2,000	$0	$0	$2,000	*$0*	*0%*
523500	Travel	$965	$0	$7,000	$3,315	$4,602	$7,000	*$0*	*0%*
523600	Dues & Fees	$624	$1,157	$746	$585	$585	$846	*$100*	*13%*
523700	Education & Training	$2,838	$1,596	$9,755	$1,345	$1,345	$9,255	*($500)*	*-5%*
523901	Hospitality	$744	$565	$1,200	$732	$6,092	$1,200	*$0*	*0%*
523903	Merchant Service Charges	$510	$526	$1,548	$615	$615	$1,560	*$12*	*1%*
531120	Office Supplies	$4,415	$5,062	$3,000	$3,306	$3,306	$3,000	*$0*	*0%*
531130	Postage	$1,568	$1,863	$2,800	$3,555	$3,555	$3,150	*$350*	*13%*
531400	Books & Periodicals	$1,172	$1,072	$1,072	$1,268	$1,268	$1,168	*$96*	*9%*
531703	Operating Supplies	$79	$6,677	$1,500	$0	$0	$1,500	*$0*	*0%*
	Subtotal - Operations	**$229,726**	**$220,261**	**$294,064**	**$156,542**	**$217,040**	**$268,869**	***($25,195)***	***-9%***

TOTAL COURT	**$636,792**	**$643,619**	**$750,523**	**$519,041**	**$654,980**	**$734,530**	***($15,993)***	***-2%***

Facilities (1001565)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec) from 2021*	*% Inc (Dec)*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**		
511100	Regular Employees	$275,509	$48,835	$0	$0	$0	$0	*$0*	*0%*
511151	Car Allowance	$3,407	$86	$0	$0	$0	$0	*$0*	*0%*
511153	Gym Membership	$166	$13	$0	$0	$0	$0	*$0*	*0%*
511200	Temporary/PT Employee	$0	$0	$0	$0	$0	$0	*$0*	*0%*
511300	Overtime	$1,130	$6,787	$0	$0	$0	$0	*$0*	*0%*
512101	Health	$39,615	$13,102	$0	$0	$0	$0	*$0*	*0%*
512102	Long-Term Disability	$1,610	$371	$0	$0	$0	$0	*$0*	*0%*
512103	Dental	$4,862	$1,105	$0	$0	$0	$0	*$0*	*0%*
512104	Life	$1,395	$294	$0	$0	$0	$0	*$0*	*0%*
512200	Social Security (FICA)	$16,236	$3,230	$0	$0	$0	$0	*$0*	*0%*
512300	Medicare	$3,797	$772	$0	$0	$0	$0	*$0*	*0%*
512400	Retirement	$40,247	$9,086	$0	$0	$0	$0	*$0*	*0%*
512700	Workers Compensation	$906	$751	$0	$0	$0	$0	*$0*	*0%*
	Subtotal - Personnel	**$388,881**	**$84,431**	**$0**	**$0**	**$0**	**$0**	***$0***	***0%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec) from 2021*	*% Inc (Dec)*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**		
521200	Professional Services	$145,326	$146,057	$162,140	$115,806	$123,634	$162,140	*$0*	*0%*
521203	Contractual	$1,210	$1,160	$2,808	$4,781	$4,781	$2,808	*$0*	*0%*
522210	Equipment	$80,898	$2,436	$12,000	$2,740	$2,740	$12,000	*$0*	*0%*
522220	Building	$32,082	$13,503	$20,000	$9,042	$30,614	$20,000	*$0*	*0%*
522310	Rental - Land & Buildings	$0	$2,779	$0	$0	$0	$0	*$0*	*0%*
523500	Travel	$0	$0	$0	$0	$0	$390	*$390*	*100%*
523600	Dues & Fees	$60	$3,513	$46,375	$60,276	$73,410	$46,175	*($200)*	*0%*
523851	Maintenance Contracts	$46,030	$80,698	$91,144	$39,191	$62,859	$94,760	*$3,616*	*4%*
523700	Education & Training	$674	$785	$6,620	$274	$274	$6,230	*($390)*	*-6%*
523901	Hospitality	$15,123	$15,406	$27,700	$21,200	$22,996	$27,700	*$0*	*0%*
531120	Office Supplies	$25,346	$8,705	$34,150	$6,822	$8,703	$34,150	*$0*	*0%*
531130	Postage	$13,864	$11,614	$20,324	$7,896	$7,896	$20,324	*$0*	*0%*
531111	Vehicles	$14,794	$24,833	$0	$1,367	$1,367	$0	*$0*	*0%*
531210	Water /Sewage	$4,148	$4,208	$4,800	$2,683	$2,858	$4,800	*$0*	*0%*
531230	Electricity	$132,214	$158,741	$163,200	$110,382	$138,414	$163,200	*$0*	*0%*
531270	Gasoline/Diesel - Fuel	$19,124	$28,213	$4,000	$928	$929	$4,000	*$0*	*0%*
531702	Office Equipment	$25,318	$12,668	$32,500	$7,905	$53,959	$32,500	*$0*	*0%*
531703	Operating Supplies	$399	$1,685	$8,130	$9,326	$11,288	$13,000	*$4,870*	*100%*
579100	Unallocated	$41	$9,490	$0	$1,762	$1,762	$0	*$0*	*0%*
542300	Furniture & Fixtures	$2,727	$1,429	$0	$0	$0	$25,000	*$25,000*	*100%*
591610	Operating Transfers Out	$2,048,312	$2,045,552	$2,046,896	$248,448	$2,046,896	$2,047,216	*$320*	*0%*
	Subtotal - Operations	**$2,607,690**	**$2,573,475**	**$2,682,787**	**$650,829**	**$2,595,380**	**$2,716,393**	***$33,606***	***1%***

TOTAL FACILITIES	**$2,996,571**	**$2,657,906**	**$2,682,787**	**$650,829**	**$2,595,380**	**$2,716,393**	***$33,606***	***1%***

Finance (1001511)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec) from 2022*	*% Inc (Dec)*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**		
511100	Regular Employees	$742,237	$867,720	$1,006,054	$838,863	$1,042,628	$1,110,759	*$104,705*	*10%*
511500	Excess Regular Salaries	$465	$0	$0	$0	$0	$0	*$0*	*0%*
511151	Car Allowance	$3,257	$4,829	$4,800	$4,000	$5,200	$4,800	*$0*	*0%*
511153	Gym Membership	$976	$703	$900	$615	$705	$180	*($720)*	*-80%*
511300	Overtime	$348	$0	$0	$551	$551	$0	*$0*	*0%*
512101	Health	$94,385	$110,582	$164,453	$103,807	$128,605	$143,061	*($21,392)*	*-13%*
512102	Long-Term Disability	$4,546	$5,725	$5,686	$5,204	$6,608	$6,554	*$868*	*15%*
512103	Dental	$9,974	$11,106	$11,936	$8,888	$10,958	$11,735	*($201)*	*-2%*
512104	Life	$3,702	$4,435	$4,840	$10,366	$12,444	$10,494	*$5,654*	*117%*
512200	Social Security (FICA)	$42,356	$51,528	$60,871	$48,074	$60,324	$63,896	*$3,025*	*5%*
512300	Medicare	$10,189	$12,086	$14,588	$11,665	$14,530	$15,511	*$923*	*6%*
512400	Retirement	$108,598	$139,303	$171,029	$138,389	$171,426	$183,647	*$12,618*	*7%*
512700	Workers Compensation	$2,301	$1,438	$2,314	$1,410	$2,314	$1,641	*($673)*	*-29%*
	Subtotal - Personnel	**$1,023,336**	**$1,209,455**	**$1,447,472**	**$1,171,833**	**$1,456,293**	**$1,552,278**	***$104,806***	***7%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec) from 2022*	*% Inc (Dec)*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**		
521200	Professional Services	$30,357	$22,206	$2,000	$4,810	$4,810	$2,000	*$0*	*0%*
521201	Audit	$24,500	$25,250	$30,000	$30,505	$30,505	$34,000	*$4,000*	*13%*
521203	Contractual	$65,309	$83,862	$155,000	$4,000	$4,000	$155,000	*$0*	*0%*
521300	Technical Services	$275	$300	$500	$185	$235	$500	*$0*	*0%*
523300	Advertising	$0	$719	$250	$953	$953	$1,000	*$750*	*300%*
523400	Printing & Binding	$1,444	$704	$1,310	$887	$887	$2,000	*$690*	*53%*
523500	Travel	$0	$0	$0	$1,752	$1,752	$8,000	*$8,000*	*100%*
523600	Dues & Fees	$1,025	$1,105	$3,525	$1,830	$1,830	$2,435	*($1,090)*	*-31%*
523700	Education & Training	$3,192	$761	$17,550	$4,901	$4,902	$13,000	*($4,550)*	*-26%*
523901	Hospitality	$375	$176	$250	$179	$179	$250	*$0*	*0%*
523100	Insurance	$0	$0	$0	$0	$0	$277,680	*$277,680*	*100%*
523903	Merchant Services Charge	$26,111	$42,530	$37,500	$55,238	$61,691	$50,001	*$12,501*	*33%*
523904	Finance Charges/Bank Charges	$8,141	$5,783	$1,500	$8,642	$9,754	$10,000	*$8,500*	*567%*
531000	Supplies	$246	$170	$0	$93	$93	$0	*$0*	*0%*
531120	Office Supplies	$4,970	$3,857	$2,600	$1,869	$1,869	$2,600	*$0*	*0%*
531130	Postage	$4,883	$4,896	$5,529	$3,666	$3,666	$5,525	*($4)*	*0%*
531703	Operating Supplies	$216	$16,895	$1,000	$106	$106	$1,000	*$0*	*0%*
	Subtotal - Operations	**$171,044**	**$209,212**	**$258,514**	**$119,616**	**$127,232**	**$564,991**	***$306,477***	***119%***

TOTAL FINANCE	**$1,194,379**	**$1,418,667**	**$1,705,985**	**$1,291,448**	**$1,583,525**	**$2,117,269**	***$411,284***	***24%***

Fire (1003510)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	*from 2022*	*(Dec)*
511100	Regular Employees	$6,253,847	$5,115,510	$6,817,345	$5,675,194	$6,941,114	$7,054,534	*$237,189*	*3%*
511102	Hazard Pay			$0	$86,000	$86,000	$0	*$0*	*0%*
511500	Excess Regular Salaries	$2,250	$0	$0	$0	$0	$0	*$0*	*0%*
511153	Gym Membership	$9,700	$10,203	$10,260	$8,482	$10,867	$9,540	*($720)*	*-7%*
511154	Paramedic Incentive Pay	$82,500	$95,000	$105,000	$92,500	$92,500	$105,000	*$0*	*0%*
511200	Temporary/PT Employee	$263	$2,400	$0	$0	$0	$7,410	*$7,410*	*100%*
511400	Holiday Pay	$0	$0	$0	$0	$0	$77,918	*$77,918*	*100%*
511300	Overtime	$556,095	$571,526	$496,500	$400,696	$486,061	$518,154	*$21,654*	*4%*
512101	Health	$1,128,018	$1,256,438	$1,393,059	$1,093,662	$1,339,733	$1,444,603	*$51,544*	*4%*
512102	Long-Term Disability	$37,735	$41,667	$40,567	$34,020	$42,858	$42,567	*$2,000*	*5%*
512103	Dental	$99,288	$96,891	$95,835	$77,812	$95,906	$105,735	*$9,900*	*10%*
512104	Life	$31,159	$32,449	$33,462	$52,423	$65,551	$68,307	*$34,845*	*104%*
512200	Social Security (FICA)	$425,913	$447,862	$431,211	$363,554	$442,472	$408,820	*($22,391)*	*-5%*
512300	Medicare	$64,756	$55,315	$100,848	$85,025	$103,482	$95,642	*($5,206)*	*-5%*
512400	Retirement	$988,701	$1,042,178	$1,182,353	$896,021	$1,100,631	$1,160,720	*($21,633)*	*-2%*
512700	Workers Compensation	$314,283	$317,726	$433,642	$221,944	$433,642	$280,739	*($152,903)*	*-35%*
	Subtotal - Personnel	**$9,994,506**	**$9,085,166**	**$11,140,081**	**$9,087,331**	**$11,240,817**	**$11,379,689**	***$239,608***	***2%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	*from 2022*	*(Dec)*
521200	Professional Services	$6,475	$1,526	$29,675	$87	$87	$29,675	*$0*	*0%*
521203	Contractual	$32,496	$32,496	$39,276	$27,080	$41,984	$41,240	*$1,964*	*5%*
521205	Fire IGA	$29,166	$27,683	$34,454	$33,528	$33,528	$35,795	*$1,341*	*4%*
521219	False Alarm Contract Fees	$2,209	$4,554	$4,100	$2,373	$2,373	$4,100	*$0*	*0%*
522200	Rep Maint	$0	$0	$0	$0	$0	$0	*$0*	*0%*
522220	Facility Repair & Maintenance	$337	$123	$0	$459	$459	$0	*$0*	*0%*
523100	Insurance	$161,454	$215,932	$183,089	$163,870	$183,089	$216,823	*$33,734*	*18%*
523300	Advertising	$325	$0	$600	$375	$375	$600	*$0*	*0%*
523500	Travel	$0	$0	$0	$0	$0	$17,560	*$17,560*	*100%*
523400	Printing & Binding	$248	$340	$1,300	$1,157	$1,157	$2,000	*$700*	*54%*
523600	Dues & Fees	$19,242	$11,758	$14,083	$6,828	$6,828	$42,627	*$28,544*	*203%*
523700	Education & Training	$65,136	$26,309	$47,900	$28,155	$40,302	$34,870	*($13,030)*	*-27%*
523851	Maintenance Contracts	$58,447	$59,317	$71,206	$61,153	$80,178	$80,806	*$9,600*	*13%*
523852	Software Licensing Fee	$0	$63,613	$68,089	$56,938	$60,522	$70,751	*$2,662*	*4%*
523901	Hospitality	$27	$110	$0	$0	$0	$0	*$0*	*0%*
531120	Office Supplies	$84,547	$6,796	$6,825	$4,134	$30,949	$6,825	*$0*	*0%*
531130	Postage	$82	$11	$125	$21	$21	$125	*$0*	*0%*
531110	Other Supplies	$64,267	-$156,945	$29,676	$30,553	$4,313	$29,956	*$280*	*1%*
531111	Vehicles	$146,562	$143,066	$178,960	$137,721	$157,165	$183,700	*$4,740*	*3%*
531114	Medical	$44,166	$32,781	$32,700	$22,906	$26,581	$39,300	*$6,600*	*20%*
531210	Water/Sewage	$6,662	$8,609	$9,120	$6,891	$8,013	$9,120	*$0*	*0%*
531220	Natural Gas	$10,221	$14,543	$15,669	$13,769	$15,954	$15,669	*$0*	*0%*
531230	Electricity	$45,761	$48,938	$65,232	$37,237	$43,151	$65,232	*$0*	*0%*
531270	Gasoline/Diesel - Fuel	$46,909	$63,024	$71,795	$77,732	$79,182	$71,795	*$0*	*0%*
531600	Small Equipment	$0	$0	$0	$240	$240	$20,000	*$20,000*	*100%*
531700	Other	$12,545	$9,556	$15,600	$8,224	$8,224	$17,100	*$1,500*	*10%*
531703	Operating Supplies	$33,972	$17,600	$18,460	$11,434	$21,434	$18,460	*$0*	*0%*
531710	Uniforms	$64,334	$62,991	$58,150	$12,099	$13,183	$67,551	*$9,401*	*16%*
531711	Officer Supplies	$17,326	$15,144	$10,540	$8,085	$8,085	$10,540	*$0*	*0%*
581200	Capital Lease Principal	$62,666	$0	$0	$0	$0	$0	*$0*	*0%*
582200	Capital Lease Interest	$3,133	$0	$0	$0	$0	$0	*$0*	*0%*
	Subtotal - Operations	**$1,018,718**	**$709,877**	**$1,006,624**	**$753,035**	**$867,377**	**$1,132,221**	***$125,597***	***12%***

TOTAL FIRE	**$11,013,224**	**$9,795,043**	**$12,146,705**	**$9,840,366**	**$12,108,194**	**$12,511,910**	***$365,204***	***3%***

Human Resources (1001540)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec) from 2022*	*% Inc (Dec)*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**		
511100	Regular Employees	$360,286	$368,663	$286,545	$292,842	$344,540	$362,551	*$76,006*	*27%*
511151	Car Allowance	$4,857	$4,829	$4,800	$4,000	$5,200	$4,800	*$0*	*0%*
511153	Gym Membership	$809	$866	$360	$505	$550	$180	*($180)*	*-50%*
511200	Temporary/PT Employee	$0	$0	$0	$0	$0	$0	*$0*	*0%*
512101	Health	$63,132	$37,404	$30,943	$28,819	$33,770	$38,150	*$7,207*	*23%*
512102	Long-Term Disability	$2,258	$2,419	$1,489	$1,531	$1,903	$1,773	*$284*	*19%*
512103	Dental	$4,591	$3,450	$2,334	$1,721	$2,113	$2,219	*($115)*	*-5%*
512104	Life	$1,839	$1,838	$1,377	$2,837	$3,385	$2,817	*$1,440*	*105%*
512200	Social Security (FICA)	$20,224	$20,841	$17,078	$16,086	$19,208	$20,375	*$3,297*	*19%*
512300	Medicare	$4,952	$5,163	$4,155	$3,969	$4,700	$4,767	*$612*	*15%*
512400	Retirement	$59,538	$60,892	$48,713	$31,004	$39,793	$49,494	*$781*	*2%*
512700	Workers Compensation	$1,208	$887	$659	$860	$860	$508	*($151)*	*-23%*
	Subtotal - Personnel	**$523,694**	**$507,252**	**$398,453**	**$384,175**	**$456,022**	**$487,634**	***$89,181***	***22%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec) from 2022*	*% Inc (Dec)*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**		
521200	Professional Services	$116,715	$116,951	$54,940	$94,032	$94,670	$23,690	*($31,250)*	*-57%*
521203	Contractual	$2,868	$3,604	$6,800	$2,607	$2,607	$9,150	*$2,350*	*35%*
521207	Other	$17,847	$8,789	$31,037	$9,906	$9,906	$46,500	*$15,463*	*50%*
523100	Insurance	$230,131	$275,112	$257,395	$233,390	$257,395	$0	*($257,395)*	*-100%*
523300	Advertising	$1,424	$0	$1,250	$165	$165	$5,600	*$4,350*	*348%*
523500	Travel	$0	$0	$0	$0	$0	$4,100	*$4,100*	*100%*
523600	Dues & Fees	$1,853	$2,452	$2,659	$1,258	$1,258	$2,521	*($138)*	*-5%*
523700	Education & Training	$28,669	$32,769	$59,442	$16,245	$18,425	$55,342	*($4,100)*	*-7%*
523901	Hospitality	$600	$1,156	$2,125	$968	$968	$2,875	*$750*	*35%*
542300	Furniture Fixtures	$0	$0	$0	$0	$0	$6,000	*$6,000*	*100%*
531120	Office Supplies	$1,203	$798	$11,550	$1,421	$1,421	$2,410	*($9,140)*	*-79%*
531130	Postage	$298	$411	$500	$43	$88	$500	*$0*	*0%*
531703	Operating Supplies	$0	$185	$0	$1,040	$1,040	$0	*$0*	*0%*
531710	Uniforms	$0	$0	$0	$0	$0	$9,600	*$9,600*	*100%*
	Subtotal - Operations	**$401,606**	**$442,227**	**$427,698**	**$361,076**	**$387,943**	**$168,288**	***($259,410)***	***-61%***

TOTAL HUMAN RESOURCES	**$925,300**	**$949,479**	**$826,151**	**$745,251**	**$843,965**	**$655,922**	**($170,229)**	***-21%***

IT/GIS (1001535)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	***from 2022***	***(Dec)***
511100	Regular Employees	$647,601	$729,245	$752,211	$609,217	$750,087	$735,999	*($16,212)*	*-2%*
511151	Car Allowance	$4,857	$4,829	$4,800	$4,000	$5,200	$4,800	*$0*	*0%*
511153	Gym Membership	$265	$284	$360	$300	$390	$360	*$0*	*0%*
511300	Overtime	$0	$0	$0	$5,231	$5,231	$0	*$0*	*0%*
512101	Health	$61,053	$72,073	$79,394	$57,388	$74,135	$87,805	*$8,411*	*11%*
512102	Long-Term Disability	$3,812	$4,368	$3,977	$3,557	$4,486	$3,984	*$7*	*0%*
512103	Dental	$4,945	$6,530	$6,313	$4,666	$5,837	$7,208	*$895*	*14%*
512104	Life	$3,242	$3,624	$3,616	$6,214	$7,619	$6,516	*$2,900*	*80%*
512200	Social Security (FICA)	$37,539	$42,318	$45,949	$35,773	$43,992	$43,726	*($2,223)*	*-5%*
512300	Medicare	$9,077	$10,252	$10,907	$8,583	$10,506	$10,320	*($587)*	*-5%*
512400	Retirement	$104,183	$116,781	$127,876	$83,119	$98,538	$116,048	*($11,828)*	*-9%*
512700	Workers Compensation	$1,770	$1,389	$1,730	$1,082	$1,730	$665	*($1,065)*	*-62%*
	Subtotal - Personnel	**$878,343**	**$991,692**	**$1,037,134**	**$819,131**	**$1,007,751**	**$1,017,431**	***($19,703)***	***-2%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	***from 2022***	***(Dec)***
521200	Professional Services	$239,913	$259,654	$283,840	$267,366	$309,229	$298,840	*$15,000*	*5%*
523500	Travel	$0	$0	$0	$1,111	$1,111	$13,500	*$13,500*	*100%*
523600	Dues and Fees	$0	$535	$500	$0	$0	$500	*$0*	*0%*
523700	Education & Training	$3,126	$4,143	$24,000	$4,583	$4,583	$7,475	*($16,525)*	*-69%*
523852	Software Licensing Fee	$502,991	$518,768	$559,961	$611,530	$631,006	$656,502	*$96,542*	*17%*
523901	Hospitality	$32	$512	$750	$1,604	$1,604	$750	*$0*	*0%*
531130	Postage	$0	$0	$0	$15	$15	$0	*$0*	*0%*
531120	Office Supplies	$509	$1,693	$1,500	$450	$450	$1,500	*$0*	*0%*
531280	Mobile Data Charges	$179,875	$196,822	$188,440	$154,183	$154,183	$188,440	*$0*	*0%*
531290	Telephone Service	$56,019	$48,804	$60,480	$39,258	$55,782	$59,400	*($1,080)*	*-2%*
542500	Other Computer Equipment	$0	$0	$0	$2,675	$5,350	$0	*$0*	*0%*
531703	Operating Supplies	$0	$0	$0	$661	$661	$0	*$0*	*0%*
542400	Computers	$59,208	$75,142	$62,500	$46,619	$71,877	$62,500	*$0*	*0%*
	Subtotal - Operations	**$1,041,674**	**$1,106,073**	**$1,181,971**	**$1,130,056**	**$1,235,851**	**$1,289,407**	***$107,437***	***9%***

TOTAL IT/GIS	**$1,920,016**	**$2,097,765**	**$2,219,105**	**$1,949,187**	**$2,243,602**	**$2,306,838**	***$87,733***	***4%***

Legal (1001530)

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	***from 2022***	***(Dec)***
521200	Professional Services	$169,984	$142,890	$50,000	$50,700	$50,000	$150,000	*$100,000*	*200%*
521206	Legal	$288,000	$288,000	$350,000	$216,000	$350,000	$300,000	*($50,000)*	*-14%*
	Subtotal - Operations	**$457,984**	**$430,890**	**$400,000**	**$266,700**	**$400,000**	**$450,000**	***$50,000***	***13%***
TOTAL LEGAL		**$457,984**	**$430,890**	**$400,000**	**$266,700**	**$400,000**	**$450,000**	**$50,000**	***13%***

Police (1003210)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	*from 2022*	*(Dec)*
511100	Regular Employees	$6,344,424	$4,890,896	$6,756,240	$5,524,893	$6,725,484	$7,451,974	*$695,734*	*10%*
511150	Excess Regular Salaries	$1,517	$0	$0	$0	$0	$0	*$0*	*0%*
511102	Hazard Pay	$0	$0	$0	$71,086	$71,086	$0	*$0*	*0%*
511152	Housing Stipend	$85,862	$77,807	$115,200	$120,000	$158,400	$153,600	*$38,400*	*33%*
511153	Gym Membership	$6,738	$5,832	$6,300	$4,425	$5,640	$4,140	*($2,160)*	*-34%*
511154	Paramedic Incentive Pay	$20,893	$5,893	$0	$5,000	$5,000	$5,000	*$5,000*	*100%*
511200	Temporary/PT Employee	$28,632	$52,208	$98,297	$104,103	$128,502	$103,954	*$5,657*	*6%*
511400	Holiday Pay	$0	$0	$0	$0	$0	$51,945	*$51,945*	*100%*
511300	Overtime	$422,807	$356,995	$425,000	$385,452	$462,174	$537,799	*$112,799*	*27%*
512101	Health	$999,619	$1,063,806	$1,348,720	$899,011	$1,094,805	$1,342,600	*($6,120)*	*0%*
512102	Long-Term Disability	$36,021	$38,051	$40,589	$33,090	$41,467	$41,366	*$777*	*2%*
512103	Dental	$84,672	$79,364	$91,185	$62,625	$76,371	$92,833	*$1,648*	*2%*
512104	Life	$29,562	$29,965	$33,167	$49,243	$61,752	$66,487	*$33,320*	*100%*
512200	Social Security (FICA)	$413,925	$427,277	$433,530	$361,191	$440,505	$454,394	*$20,864*	*5%*
512300	Medicare	$54,064	$89,997	$101,390	$86,045	$104,595	$106,299	*$4,909*	*5%*
512400	Retirement	$884,234	$914,745	$1,172,001	$771,920	$943,957	$1,180,181	*$8,180*	*1%*
512700	Workers Compensation	$248,959	$219,826	$300,944	$137,998	$300,944	$225,409	*($75,535)*	*-25%*
	Subtotal - Personnel	**$9,661,927**	**$8,252,661**	**$10,922,563**	**$8,616,083**	**10,620,682**	**$11,817,981**	***$895,418***	***4%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec)*	*% Inc*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	*from 2022*	*(Dec)*
521200	Professional Services	$86,678	$64,472	$87,730	$56,972	$60,567	$106,130	*$18,400*	*21%*
521207	Other	$12,391	$13,908	$40,000	$8,424	$8,424	$40,000	*$0*	*0%*
521208	Police IGA	$116,333	$132,180	$152,260	$149,198	$149,198	$146,010	*($6,250)*	*-4%*
521219	False Alarm Contract Fees	$14,438	$22,432	$30,000	$18,390	$18,390	$30,000	*$0*	*0%*
522210	Equip. Repair & Maintenance	$18,938	$24,134	$62,900	$17,882	$19,055	$71,775	*$8,875*	*14%*
522220	Facility Repair & Maintenance	$16,275	$18,860	$16,120	$8,686	$44,065	$20,220	*$4,100*	*25%*
522310	Rental - Land & Buildings	$59,430	$50,806	$60,000	$51,623	$60,570	$68,220	*$8,220*	*14%*
523100	Insurance	$338,745	$463,927	$369,071	$378,479	$383,829	$398,183	*$29,112*	*8%*
523200	Communications	$683	$384	$8,000	$87	$87	$11,000	*$3,000*	*38%*
523300	Advertising	$1,649	$1,676	$7,900	$163	$163	$8,400	*$500*	*6%*
523500	Travel	$20,454	$22,324	$108,778	$43,550	$46,741	$125,328	*$16,550*	*15%*
523600	Dues & Fees	$62,500	$50,194	$96,336	$73,940	$75,110	$111,279	*$14,943*	*16%*
523700	Education & Training	$49,892	$39,965	$97,675	$36,978	$43,955	$127,225	*$29,550*	*30%*
523901	Hospitality	$34,804	$21,891	$36,500	$12,584	$12,585	$54,225	*$17,725*	*49%*
523903	Merchant Services Charge	$231	$183	$0	$263	$263	$0	*$0*	*0%*
531120	Office Supplies	$11,922	$13,318	$28,840	$11,896	$13,025	$28,840	*$0*	*0%*
531130	Postage	$2,105	$1,813	$4,379	$1,203	$1,256	$4,379	*$0*	*0%*
531110	Other Supplies	$926	$3,825	$68,020	$2,797	$2,797	$68,020	*$0*	*0%*
531111	Vehicles	$267,523	$231,895	$291,497	$266,655	$317,917	$294,397	*$2,900*	*1%*
531112	Evidence Supplies	$8,162	$8,219	$22,320	$3,437	$4,330	$22,320	*$0*	*0%*
531113	Buy Money	$810	$1,860	$10,000	$2,778	$2,778	$10,000	*$0*	*0%*
531220	Natural Gas	$764	$978	$1,092	$785	$907	$1,092	*$0*	*0%*
531230	Electricity	$2,515	$2,581	$2,880	$1,837	$2,392	$2,880	*$0*	*0%*
531270	Gasoline/Diesel - Fuel	$158,910	$229,711	$225,375	$313,060	$335,013	$225,375	*$0*	*0%*
531703	Operating Supplies	$11,546	$20,341	$51,750	$33,023	$33,593	$53,550	*$1,800*	*3%*
531710	Uniforms	$89,214	$107,689	$124,745	$56,349	$143,609	$125,795	*$1,050*	*1%*
531711	Officer Supplies	$221,451	$188,750	$384,051	$159,204	$200,246	$269,520	*($114,531)*	*-30%*
	Subtotal - Operations	**$1,609,289**	**$1,738,316**	**$2,388,219**	**$1,710,244**	**1,980,865**	**$2,424,163**	***$35,944***	***2%***

TOTAL POLICE	**$11,271,216**	**$9,990,977**	**$13,310,782**	**$10,326,327**	**12,601,547**	**$14,242,144**	***$931,362***	***7%***

Public Works (1004110)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec) from 2022*	*% Inc (Dec)*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**		
511100	Regular Employees	$109,449	-$3,186	$0	$0	$0	$0	*$0*	
511150	Excess Regular Salaries	$203	$0	$0	$0	$0	$0	*$0*	
511153	Gym Membership	$182	-$12	$0	$0	$0	$0	*$0*	
511300	Overtime	$2,034	$0	$0	$0	$0	$0	*$0*	
512101	Health	$24,909	$0	$0	$0	$0	$0	*$0*	
512102	Long-Term Disability	$659	$0	$0	$0	$0	$0	*$0*	
512103	Dental	$1,860	$0	$0	$0	$0	$0	*$0*	
512104	Life	$547	$0	$0	$0	$0	$0	*$0*	
512200	Social Security (FICA)	$6,515	-$186	$0	$0	$0	$0	*$0*	
512300	Medicare	$1,524	-$43	$0	$0	$0	$0	*$0*	
512400	Retirement	$17,803	-$159	$0	$0	$0	$0	*$0*	
512700	Workers Compensation	$8,745	-$2,085	$0	$0	$0	$0	*$0*	
	Subtotal - Personnel	**$174,429**	**-$5,671**	**$0**	**$0**	**$0**	**$0**	***$0***	***0%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec) from 2022*	*% Inc (Dec)*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**		
521200	Professional Services	$103,785	$195,405	$272,500	$130,828	$211,185	$272,500	*$0*	*0%*
521202	Jacobs (fka CH2M Hill)	$2,599,312	$2,580,158	$2,666,352	$1,712,138	$3,153,816	$2,773,006	*$106,654*	*4%*
521208	Other IGA	$75,430	$89,821	$68,532	$45,807	$87,619	$68,532	*$0*	*0%*
521210	Contracted	$2,105,013	$1,956,889	$2,037,832	$1,314,741	$2,014,995	$2,086,800	*$48,968*	*2%*
522200	Repairs & Maintenance	$28,087	$138,521	$100,000	$47,280	$57,200	$100,000	*$0*	*0%*
523300	Advertising	$7,301	$9,451	$7,000	$4,454	$5,181	$7,000	*$0*	*0%*
523500	Travel	$0	$119	$0	$0	$0	$0	*$0*	*0%*
523600	Dues & Fees	$3,075	$2,921	$6,000	$2,609	$2,609	$6,000	*$0*	*0%*
523700	Education & Training	$750	$0	$0	$0	$0	$0	*$0*	*0%*
523901	Hospitality	$159	$26	$5,500	$1,301	$1,301	$5,500	*$0*	*0%*
531000	Supplies	$14,552	$1,022	$0	$0	$0	$0	*$0*	*0%*
531120	Office Supplies	$13,823	$21,164	$2,600	$5,952	$6,495	$2,600	*$0*	*0%*
531130	Postage	$306	$486	$500	$246	$246	$500	*$0*	*0%*
531111	Vehicles	$1,141	$267	$0	$0	$0	$0	*$0*	*0%*
531230	Electricity	$769,967	$818,797	$806,076	$604,161	$736,963	$830,076	*$24,000*	*3%*
531703	Operating Supplies	$45,814	$63,922	$75,000	$63,263	$64,245	$125,000	*$50,000*	*67%*
591610	Operating Transfers Out	$273,717	$273,717	$1,273,717	$250,907	$1,273,717	$273,717	*($1,000,000)*	*-79%*
	Subtotal - Operations	**$6,042,233**	**$6,152,686**	**$7,321,609**	**$4,183,687**	**$7,615,572**	**$6,551,231**	***($770,378)***	***-11%***

TOTAL PUBLIC WORKS	**$6,216,661**	**$6,147,016**	**$7,321,609**	**$4,183,687**	**$7,615,572**	**$6,551,231**	***($770,378)***	***-11%***

Recreation and Parks (1006110)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec) from 2022*	*% Inc (Dec)*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**		
511100	Regular Employees	$162,981	$152,634	$146,161	$123,048	$155,106	$213,313	*$67,152*	*46%*
511153	Gym Membership	$353	$261	$360	$90	$135	$180	*($180)*	*-50%*
511200	Temporary/PT Employee	$45,993	$79,026	$137,683	$73,524	$89,565	$109,096	*($28,587)*	*-21%*
511300	Overtime	$0	$0	$0	$162	$162	$0	*$0*	*0%*
512101	Health	$37,152	$39,567	$43,556	$30,231	$36,147	$45,653	*$2,097*	*5%*
512102	Long-Term Disability	$859	$911	$875	$824	$1,015	$917	*$42*	*5%*
512103	Dental	$2,902	$2,820	$2,757	$2,650	$3,122	$2,681	*($76)*	*-3%*
512104	Life	$703	$710	$702	$1,437	$1,718	$1,461	*$759*	*108%*
512200	Social Security (FICA)	$12,277	$13,439	$17,598	$11,885	$14,755	$19,337	*$1,739*	*10%*
512300	Medicare	$2,205	$2,753	$4,116	$2,780	$3,451	$4,523	*$407*	*10%*
512400	Retirement	$23,171	$22,336	$24,847	$14,534	$19,016	$32,353	*$7,506*	*30%*
512700	Workers Compensation	$1,025	$489	$653	$560	$653	$1,357	*$704*	*108%*
	Subtotal - Personnel	**$289,621**	**$314,947**	**$379,308**	**$261,725**	**$324,845**	**$430,871**	***$51,563***	***14%***

Operations		FY 2020	FY 2021	FY 2022			FY 2023	*$ Inc (Dec) from 2022*	*% Inc (Dec)*
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**		
521200	Professional Services	$0	$3,365	$125,000	$1,385	$1,385	$5,000	*($120,000)*	*-96%*
521202	Jacobs (f/k/a CH2M)	$249,047	$272,043	$246,750	$0	$0	$256,620	*$9,870*	*4%*
521210	Contracted	$1,013,203	$1,074,973	$1,246,500	$833,945	$1,250,122	$1,963,500	*$717,000*	*58%*
522200	Repairs & Maintenance	$525	$0	$0	$0	$0	$0	*$0*	*0%*
522320	Rental - Equip. & Vehicles	$4,208	$35,477	$18,500	$8,967	$10,087	$18,500	*$0*	*0%*
523300	Advertising	$0	$369	$0	$350	$350	$0	*$0*	*0%*
523400	Printing & Binding	$2,628	$0	$2,500	$4,999	$4,999	$8,805	*$6,305*	*252%*
523500	Travel	$1,240	$26	$2,760	$1,922	$1,922	$30,592	*$27,832*	*1008%*
523600	Dues & Fees	$2,698	$3,690	$7,155	$11,499	$11,499	$7,375	*$220*	*3%*
523700	Education & Training	$100	$427	$500	$680	$886	$500	*$0*	*0%*
523901	Hospitality	$15,059	$20,055	$20,500	$12,985	$13,504	$20,500	*$0*	*0%*
523903	Merchant Services Charge	$394	$472	$1,000	$2,171	$2,280	$1,000	*$0*	*0%*
531120	Office Supplies	$4,763	$875	$3,490	$53	$132	$3,490	*$0*	*0%*
531130	Postage	$57	$0	$200	$0	$0	$200	*$0*	*0%*
531111	Vehicles	$24,422	$0	$1,500	$0	$0	$1,500	*$0*	*0%*
531210	Water/Sewage	$61,263	$80,659	$95,220	$49,417	$67,171	$131,220	*$36,000*	*38%*
531220	Natural Gas	$5,619	$4,996	$4,992	$4,613	$4,927	$5,304	*$312*	*6%*
531230	Electricity	$122,908	$121,816	$133,548	$89,826	$104,415	$180,000	*$46,452*	*35%*
531600	Small Equipment	$434	$0	$2,500	$2,165	$7,995	$2,500	*$0*	*0%*
531703	Operating Supplies	$106,285	$118,400	$197,000	$173,055	$236,985	$375,000	*$178,000*	*90%*
531710	Uniforms	$0	$0	$1,000	$669	$669	$1,000	*$0*	*0%*
	Subtotal - Operations	**$1,614,853**	**$1,737,642**	**$2,110,615**	**$1,198,701**	**$1,719,328**	**$3,012,606**	***$901,991***	***43%***

TOTAL RECREATION AND PARKS	**$1,904,474**	**$2,052,590**	**$2,489,923**	**$1,460,425**	**$2,044,173**	**$3,443,477**	***$953,554***	***38%***

Capital Projects and Enhancements (Fund 301)

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

Summary of Funded Requests

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

Details of Funded Requests

1 Website Redesign and Content Management System Overhaul — **Funded: $100,000**

Requested by: Communications — *Requested:* *$100,000*

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

2 Personnel Addition: Assistant City Manager II — **Funded: in Operations**

Requested by: City Manager — *Requested:* *$250,000*

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

3	**Revitalization Plan: Medlock Bridge at State Bridge Road**	**Funded:**	**$150,000**
	Requested by: Community Development	*Requested:*	*$250,000*

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

4	**Fire Station #63: Construction Documents**	**Funded:**	**$300,000**
	Requested by: Fire	*Requested:*	*$300,000*

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

5	**Compensation and Classification Study – Initial Implementation**	**Funded:**	**$750,000**
	Requested by: Human Resources	*Requested:*	*$250,000*

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

6	**Personnel Addition: Administrative Assistant**	**Funded: in Operations**	
	Requested by: Human Resources	*Requested:*	*$69,000*

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

7	**Backup 911 Center Build-out – Capital Contribution**	**Funded:**	**$50,000**
	Requested by: Police	*Requested:*	*$50,000*

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

8	**Personnel Addition: Behavioral Health Clinician**	**Funded: in Operations**
	Requested by: Police	*Requested:* *$85,000*

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

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

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

9	**Personnel Addition: New Police Officer on Clinician Officer Response Team**	**Funded: in Operations**
	Requested by: Police	*Requested:* *$117,215*

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

10	**Vehicle Addition – Patrol Vehicle for New Police Officer on COR Team**	**Funded:**	**$60,000**
	Requested by: Police	*Requested:*	*$60,000*

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

11	**Taylor Road Lighting Expansion**	**Funded:**	**$150,000**
	Requested by: Public Works	*Requested:*	*$150,000*

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

12	**HAWK Signal Addition on Brumbelow Road at Newtown Park and Mt Pisgah**	**Funded:**	**$100,000**
	Requested by: Public Works	*Requested:*	*$100,000*

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

13	**Cauley Creek Park Staff / Contracted Resources for Operations**	**Funded:**	**$500,000**
	Requested by: Rec and Parks	*Requested:*	*$500,000*

At 203 acres, the construction of Cauley Creek Park will double the amount of city-provided recreational amenities. Cauley Creek Park is a top priority for Council and was the driving force behind the 2016 Parks Bond. However, to manage this new park amenity, additional staff capacity for operations will be needed. With the park on schedule to open to the public in FY2023, operational support - either insourced personnel or contracted personnel will be needed to oversee and manage the operations and maintenance of the facility, fields, courts, and grounds. The requested funding is anticipated to provide for either staff salary and benefits or contractual personnel.

14	**Creekside Park - Right-of-Way Funding**	**Funded:**	**$1,500,000**
	Requested by: Rec and Parks	*Requested:*	*$2,500,000*

To provide a community gathering area and strengthen the City's identity, Council is working to create a Town Center for Johns Creek. After unanimously approved the Town Center Vision and Plan, Council adopted a conceptual design for Creekside Park (21 acres owned by the City anchored by two in-line stormwater retention ponds including the "North Pond" behind City Hall and two parcels along Medlock Bridge Road). Council has identified funding to complete the engineering of construction documents through the Parks Bond and TSPLOST I. Council has expressed interested in providing construction funding for the trail through the south pond area and connecting up to East Johns Crossing through TSPLOST I. Council has decided to use TSPLOST II to fund the remainder of the loop of the trail around the north pond and some landscaping. Additional funding is needed for the elements outside of the trail such as the amphitheater and stage. Future Work Session discussion is anticipated for formal Council authorizations in TSPLOST I and II to move available funds into the project and review the details of the cost estimates. As not all elements can be funded with TSPLOST dollars, the requested funds would begin to set aside funding for the elements not related to transportation (or otherwise eligible for funding through TSPLOST). As the project is anticipated to transition to the right-of-way acquisition phase in FY2023, the requested funding would assist with acquisition of areas outside of the trail funded through TSPLOST.

15	**Parks Plan Implementation Projects**	**Funded:**	**$1,000,000**
	Requested by: Rec and Parks	*Requested:*	*$1,000,000*
	The update to the Recreation and Parks Plan kicked off in April 2022. The overall plan update process is anticipated to take approximately nine months to complete with a draft plan expected near the end of 2022 / beginning of 2023. The community feedback gathered throughout the planning process will be used to create an updated park improvement prioritization and project list. To implement the projects and continue to improve the recreation and park system will require additional funding. The requested funding would prepare the Council for initial investments in recreation and parks as prioritized by the community. With over $88M of investments and improvements identified in the current Recreation and Parks Plan, the requested funding is not anticipated to fully implement the recommendations of the plan but an initial phase of projects for FY2023.		

Infrastructure Maintenance Accrual (Fund 302)

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

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

	Summary of Requests	**Accrual**	**Funded**
1	City Hall - HVAC Replacement - Phase II	City Hall	$200,000
2	City Hall - General Repairs and Maintenance	City Hall	$75,000
3	City Hall - Painting Interior Common Areas	City Hall	$67,000
4	Fire Station #61 Overhead/Apparatus Bay Door	Fire Stations	$125,000
5	Fire Station Repairs and Maintenance	Fire Stations	$65,000
6	Resurfacing (Main Roads + Neighborhood Roads)	Roads and Right-of-Way	$3,000,000
7	Roadway Patching	Roads and Right-of-Way	$600,000
8	Citywide Roadway Pavement Conditions Assessment	Roads and Right-of-Way	$150,000
9	Road and Right-of-Way Maintenance Materials	Roads and Right-of-Way	$400,000
10	Pavement Marking Refreshes and Restriping	Roads and Right-of-Way	$100,000
11	Sign Maintenance Materials	Roads and Right-of-Way	$100,000
12	Concrete Repairs and Maintenance	Sidewalks and Trails	$400,000
13	Traffic Signal Maintenance Materials and Detection Replacements	Traffic Signal System	$150,000
14	Park Maintenance Materials	Parks	$1,200,000
15	Park Refreshes (Existing Parks)	Parks	$400,000
		Total	**$7,032,000**

Infrastructure Maintenance Projects Described

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

City Hall Repairs and Maintenance/Facilities

1	**City Hall - HVAC Replacement - Phase II**	**$200,000**

The heating, ventilation, and cooling systems (HVAC) for City Hall continues to be of significant concern. The system is operated by four rooftop units (RTUs) and over 80 plenum induction PIUs operating in zones throughout the building - the overwhelming majority are original to the building. In FY2022, the City budgeted phase I of the HVAC replacement project to replace the one failing RTU and add forced heated air capability to the other RTUs to make it more possible for the PIUs to maintain the temperature throughout the building during business hours. Although that project is of significant benefit, the remaining PIUs need to be replaced. The requested funding is anticipated to begin the wholesale replacement of the failing and aging PIUs throughout the building.

2	**City Hall - General Repairs and Maintenance**	**$75,000**

Since moving into the City Hall building, all of the existing building systems (plumbing, electrical, etc.) have required repairs. Based on historical repair projects, the requested $75K is anticipated to cover plumbing, electrical, minor roof repairs, window and door repairs, and life safety related repairs. Examples of plumbing repairs include toilet, urinal, and facet replacement parts. Examples of electrical repairs include infrared inspections, exterior lights, and parking lot lights. Examples of roof, window, and door repairs typical relate to issues (such as leaks) discovered through inspections. Examples of life safety related repairs or replacements typically include repairs to the fire alarm control panel or other alerting devices and systems, batteries, and parts for the systems.

3	**City Hall - Painting Interior Common Areas**	**$67,000**

The City Hall interior corridors/open areas, restrooms, stairwells, Council Chambers / Court Chambers, and conference rooms have become marked and scuffed with the use of the building over the past three years. Although "touch-up" repairs have been done over time, the building common areas are in need of fresh paint. The requested funding is based on quotes for the work and the painting is anticipated to improve the overall appearance of our building.

Fire Station Repairs and Maintenance

4	**Fire Station #61 Overhead/Apparatus Bay Door**	**$125,000**

Fire Station 61 was constructed in 1991 and is equipped with the original apparatus bay doors, which are showing their age. The doors and operators are regularly in need of repair and finding parts for repairs is becoming increasingly difficult due to the outdated technology and/or design of the doors and openers. The overhead / apparatus bay door project will replace all six (three in the front and three in the back) overhead / apparatus bay doors with new sectional doors.

5	**Fire Station Repairs and Maintenance**	**$65,000**

Routine facility repairs and incidental repairs associated with all four fire stations. The proposed funding is anticipated to provide for incidental repairs needed throughout the year to include: plumbing, electrical, HVAC, structural, and mechanical (such as overhead door and motor repairs). As the fire station are operated 24 hours a day, every day of the year, repairs are needed to maintain the functionality of these locations.

Road and Right-of-Way Projects

6 Resurfacing (Main Roads + Neighborhood Roads) $3,000,000

In 2011, the City completed a pavement study to identify and prioritize resurfacing efforts. Ranked on a 100-point scale, the majority of the City's roadways were in poor condition. The Council set a target Pavement Quality Indicator (PQI) score of 70 and committed to a $4-$5M investment annually for five years to improve the quality of the roadways. In 2016, the City accelerated the plan by increasing the annual investment through the use of reserves. In 2018, the City completed what was originally planned as a five year initial push in four years and had resurfaced every roadway originally scored below a PQI of 70. In January 2018, the City completed a new pavement study and re-ranked all the roadways. The updated assessment showed the overall conditions of the roadways had improved. Instead of $4-$5M annually, a step-down level of annual investment of $3M was anticipated to be needed to maintain a PQI score of 70 for the next five years. The requested $3M will continue the City's efforts to resurfacing neighborhood and main roads based on the pavement study to reduce future paving costs due to continued pavement failure (potholes). Construction, engineering, and inspection (CEI) costs are included in the requested amount.

7 Roadway Patching $600,000

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 to the point that they must be fully reconstructed when resurfaced. As such, asphalt patching and pothole repair are a part of the City's long-term strategy to gradually improve the condition of the roads.

Historically the City has set aside $600K for roadway patching. The segments for patching would be identified based on Pavement Quality Index scores, potholes, and other identified roadway failures (cracks, gaps, roughness). The segments will be determined after the funding amount has been settled. If additional funds were available, additional roadways could be patched.

8 Citywide Roadway Pavement Conditions Assessment $150,000

Every five years the City completes a pavement conditions analysis to identify and prioritize resurfacing efforts. The pavement conditions analysis involves a physical survey of the streets using a specially equipped vehicle that measures cracking, potholes, rutting, weathering, and other factors. The conditions are ranked using the Pavement Quality Index (PQI) scoring which provides a score on a 100-point scales. The initial study in 2011 found the City's roadways were in poor conditions. The Council set a target Pavement Quality Indicator (PQI) score of 70 and committed to a $4-$5M investment annually for five years to improve the quality of the roadways. In 2016, the City accelerated the plan by increasing the annual investment through the use of reserves. In 2018, the City completed what was originally planned as a five-year initial push in four years and had resurfaced every roadway originally scored below a PQI of 70. The roadways were last analyzed in 2018 (as roads continue to deteriorate based on usage and weather).

9 Road and Right-of-Way Maintenance Materials $400,000

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.

Historically, the City has set aside $350K annually for the road and right-of-way materials. For FY2023, staff anticipates increased costs due to inflation and increased capital project completion. The requested funding is $400K for materials and is anticipated to address the needs.

10 **Pavement Marking Refreshes and Restriping** **$100,000**

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 retroflective pavement markings have been shown to have a positive correlation to improve safety of travel, particularly nighttime travel. Pavement markings wear and deteriorate over time from both vehicle travel and weather. To maintain the overall roadway condition, the City restripes and replaces pavement markers as part of the maintenance of our roadways.
The requested $100K for FY2023 is down from the historical spend of $200K but aligned with the expenditure pattern of FY2022. The $100K should provide sufficient funding for restriping and replacing pavement markings to repaint worn striping and add new reflectors throughout the City.

11 **Sign Maintenance Materials** **$100,000**

The City maintains street signs, vehicular directional signage, and a limited number of wayfinding signs (such as those noting the park entrances). The majority of the City's signs are constructed of aluminum or high density urethane in an effort to improve durability and limit maintenance. However, all outdoor signs exposed to the elements deteriorate over time (evidenced in fading and reduced retroflectivity). Additionally, signs within the right-of-way are occasionally damaged by motor vehicle accidents.

Sidewalk Projects

12 **Concrete Repairs and Maintenance** **$400,000**

If properly installed, concrete sidewalks, curbs, and gutters can last for decades. However, concrete requires maintenance for lasting durability. 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).

Historically the City has set aside $400K annually for concrete repairs and maintenance to repair or replace broken sidewalk and concrete curbs and gutters throughout the City. The FY2023 request maintains the $400,000 level of funding.

Traffic Signal Projects

13 **Traffic Signal Maintenance Materials and Detection Replacements** **$150,000**

Maintaining the City's traffic signal system 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.

Historically, the City has set aside $100K annually for the traffic signal maintenance materials. For FY2023, staff anticipates increased costs due to inflation and increased capital project completion. The requested funding is $150K for materials and is anticipated to address the needs.

Park Projects

14 **Park Maintenance Materials** **$1,200,000**

Maintaining the City's parks system requires materials (from pine straw and gravel to toilet paper and fill dirt of infield leveling). 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 parks system maintenance contract remain in the operating budget.

The City has set aside $700K annually for the parks system maintenance materials. For FY2023, the requested funding has been increased to account for the new Cauley Creek Park and its increase in maintenance material requirements.

15	**Park Refreshes (Existing Parks)**	**$400,000**
	An increase in funding utilized to renovate existing elements, improve the landscaping (re-grass or landscape bare spots), maintenance/repairs at park facilities (fix broken doorknobs, freshen paint), and replace worn park equipment (benches, trash cans, etc.). The high level of usage at our City parks necessitates an investment to keep the parks looking as inviting and "new" as possible. Some areas targeted this year would be trail renovations, animal habitat improvements, and window refurbishment at Autrey Mill Nature Preserve, re-roofing picnic pavilions at multiple parks, replacing chain link fencing at Ocee Park, and installing a durable surface at the Shakerag cricket batting cages and pitches.	

Equipment Accrual (Fund 303)

The Equipment Accrual was established in FY2019 in recognition that from our public safety departments to the information technology that serves as the backbone of all departments, the City has recurring equipment costs that can be best accounted for and addressed through an accrual. Similar to the Infrastructure Maintenance Accrual and Vehicle Replacement Accrual, the Equipment Accrual is designed to build-up for larger expenditures by 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.

	Beginning	FY2023		Ending	Cumulative
Equipment Accruals	**Balance**	**Contributions**	**Projects**	**Balance**	**Balance**
Police	$593,462	$668,207	$616,830	*$51,377*	$644,839
Fire	$188,557	$243,346	$176,450	*$66,896*	$255,453
Information Technology	$358,941	$273,019	$263,860	*$9,159*	$368,100
Total	**$1,140,960**	**$1,184,572**	**$1,057,140**	***$127,432***	**$1,268,392**

	Police Accrual Components	**Unit Cost**	**Units**	**Replacement Cost**	**Lifespan (years)**	**FY2023 Contribution**	**FY2023 Projects**
1	Automated External Defibrillators (AEDs)	$1,900	80	$152,000	10	$15,200	
2	AXON (OSP7+, Fleet, Int. Room)	$41,656	80	$3,332,480	10	$333,248	**$331,400**
3	Ballistic Shields	$1,520	25	$38,000	5	$7,600	**$7,600**
4	Bicycles	$5,000	8	$40,000	4	$10,000	
5	Body Armor\Ballistic Carrier\Helmets	$2,150	100	$215,000	5	$43,000	**$53,750**
6	Communication System - SWAT	$1,712	10	$17,120	5	$3,424	**$8,560**
7	Communications Set - Motor Unit	$1,420	4	$5,680	7	$811	
8	Digital Cameras	$1,000	12	$12,000	4	$3,000	**$3,000**
9	Drones	$7,500	6	$45,000	3	$15,000	**$15,000**
10	Gas Masks	$605	80	$48,400	5	$9,680	
11	Handgun lights	$130	200	$26,000	7	$3,714	
12	Handgun sights	$135	200	$27,000	10	$2,700	
13	Handguns	$510	200	$102,000	10	$10,200	
14	Helmets - Motor Unit	$760	4	$3,040	5	$608	
15	Helmets - SWAT	$1,700	10	$17,000	5	$3,400	**$8,500**
16	Lasers and Radar Units	$4,060	40	$162,400	5	$32,480	**$8,120**
17	Launcher - 40mm	$2,000	20	$40,000	12	$3,333	
18	Iron Sights	$150	100	$15,000	5	$3,000	**$15,000**
19	Radios (Mobile, Portable & Base)	$5,300	215	$1,139,500	10	$113,950	**$27,500**
20	Red Dot Sights for Long Guns	$550	100	$55,000	5	$11,000	**$55,000**
21	Rifle Slings	$50	60	$3,000	5	$600	
22	Rifles - Specialty / Sniper	$10,160	2	$20,320	10	$2,032	
23	Rifles - Suppressors	$600	60	$36,000	10	$3,600	
24	Rifles / Long Guns	$1,520	75	$114,000	10	$11,400	
25	SWAT Body Armor, Vests, and Plates	$3,850	14	$53,900	5	$10,780	**$15,400**
26	Training Simulator	$68,000	1	$68,000	10	$6,800	**$68,000**
27	Weapon Lights for Long Guns	$250	60	$15,000	3.5	$4,286	
28	Weapon Sights for Long Guns	$560	60	$33,600	10	$3,360	
					Total	$668,207	**$616,830**

	Fire Accrual Components	Unit Cost	Units	Replacement Cost	Lifespan (years)	FY2023 Contribution	FY2023 Projects
1	Automated External Defibrillators (AEDs)	$1,750	12	$21,000	10	$2,100	
2	Bail Out System	$810	86	$69,660	10	$6,966	
3	Ballistic Helmets and Vests	$1,960	11	$21,560	5	$4,312	
4	Bunker Gear and Bunker Boots	$2,900	86	$249,400	5	$49,880	**$7,500**
5	Cameras for Fire Investigations	$5,000	2	$10,000	10	$1,000	**$5,000**
6	Extrication Tools	$63,800	2	$127,600	12	$10,633	
7	Fastwrench Standpipes	$300	4	$1,200	10	$120	**$1,200**
8	Forcible Entry Tools	$100	100	$10,000	5	$2,000	
9	Headsets (for Fire Apparatus Operators)	$500	20	$10,000	5	$2,000	
10	Helmets and Helmet Fronts	$460	80	$36,800	5	$7,360	**$2,000**
11	High Rise Hose Packs	$1,600	3	$4,800	10	$480	
12	High Rise Standpipe Kits	$2,200	4	$8,800	10	$880	
13	Hose Nozzles	$21,340	1	$21,340	7	$3,049	
14	Hoses	$2,030	45	$91,350	5	$18,270	**$5,750**
15	Mattresses	$6,600	1	$6,600	8	$825	
16	Personal Protective Equipment	$1,640	90	$147,600	5	$29,520	
17	Portable Scene Lights	$1,500	6	$9,000	20	$450	
18	Radios *(Mobile, Portable & Base Station)*	$6,500	68	$442,000	10	$44,200	**$32,000**
19	Rescue Lift Bags	$4,800	1	$4,800	10	$480	
20	Rescue Strut Systems	$35,000	5	$175,000	12	$14,583	
21	SCBA Face Pieces	$300	86	$25,800	5	$5,160	
22	Self Contained Breathing Apparatus	$6,450	48	$309,600	10	$30,960	**$115,000**
23	Small Hardware & Tools	$200	100	$20,000	5	$4,000	**$6,000**
24	Swift Water Rescue Wet Suits / PFDs	$2,030	3	$6,090	5	$1,218	
25	Ventilation Saws	$2,100	2	$4,200	12	$350	
26	Water Rescue Gear	$510	25	$12,750	5	$2,550	**$2,000**
					Total	$243,346	**$176,450**

	Information Technology	Unit Cost	Units	Replacement Cost	Lifespan (years)	FY2023 Contribution	FY2023 Projects
1	Computers (desktops and laptops)	$2,000	157	$314,000	4	$78,500	**$76,860**
2	Council Chamber Audio Visual	$200,000	1	$200,000	7	$28,571	**$30,000**
3	Displays	$750	20	$15,000	4	$3,750	
4	Desktop Printers	$200	50	$10,000	5	$2,000	**$7,000**
5	In-Car Cameras - Server Side	$3,050	9	$27,450	3	$9,150	
6	Mobile Computing Tablets - Fire	$2,640	14	$36,960	3	$12,320	
7	Mobile Computing Terminals - Police	$2,440	60	$146,400	3	$48,800	**$54,000**
8	Network Hardware (Switches, Controllers, etc	$10,776	21	$226,296	7	$32,328	
9	Servers	$18,000	16	$288,000	5	$57,600	**$96,000**
					Total	$273,019	**$263,860**

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 2023 Budget sets aside just over $1.1M for vehicle replacements. By design, the expenditures in the Vehicle Replacement Accrual do not equal the total or replacements each year as the fund is designed to build up for the larger expenditures by spreading the cost out over the years leading up to the expenditure for a major replacement such as a fire engine.

Vehicle Replacements	Beginning Balance	FY2023 Contributions	FY2023 Projects	Ending Balance	Cumulative Balance
Police Vehicles	$171,164	$540,479	$814,000	*($273,521)*	($102,357)
Fire Apparatus / Vehicles	$122,487	$551,355	$137,000	*$414,355*	$536,842
Other City Vehicles	$53,906	$93,435	$120,000	*($26,565)*	$27,341
Total	**$347,557**	**$1,185,270**	**$1,071,000**	***$114,270***	**$461,827**

Summary of Vehicle Replacement Requests

		Requested	Funded	Scheduled	Replacements
1	Police: 14 Vehicles → 14 Vehicles	*$814,000*	**$814,000**	14 vehicles	14 vehicles
2	Fire: Fire Marshal Vehicle: 2016 Ford F250 → 2023 Ford F250	*$65,000*	**$65,000**	1 vehicle	1 vehicle
3	Fire: 1 Rescue Boat → 1 Rescue Boat	*$72,000*	**$72,000**	1 apparatus	1 apparatus
4	Public Works: 2007 Ford Fusion → 2023 Ford Explorer	*$40,000*	**$40,000**	1 vehicle	1 vehicle
5	Public Works: 2007 Ford Ranger → 2023 Ford F150	*$40,000*	**$40,000**	1 vehicle	1 vehicle
6	City Hall Pool: 2013 Chevy Caprice → 2023 Ford Explorer	*$40,000*	**$40,000**	1 vehicle	1 vehicle
		$1,071,000	**$1,071,000**		

Vehicle Replacement Projects Described

1 **Police: 14 Vehicles → 14 Vehicles** **Funded: $814,000**

The City vehicle replacement schedule anticipates replacing fourteen police vehicles each year to gradually refresh the fleet. For FY2023, the Police Department is requesting to replace fourteen vehicles. The requested replacements are based on elevated maintenance costs, high mileage, and intense use requirements. The replacements will likely be the fourteen vehicles that are between seven and eleven years old but the final vehicle replacement assessment will be made in the fall based on funding awarded and double-checking the mileage, maintenance, and any issues that arise between Budget adoption and the receipt of the vehicles. The $814,000 of funding would provide for the replacement of fourteen vehicles.

2 **Fire: Fire Marshal Vehicle: 2016 Ford F250 → 2023 Ford F250** **Funded: $65,000**

The City vehicle replacement schedule anticipates replacing fire vehicles each year to maintain a reliable and dependable fleet. For FY2023, the Ford F250 truck (unit # 241) utilized by the Fire Marshal for fire building inspections, fire investigations, and other associated duties is scheduled for replacement. The vehicle presently has 121,112 miles and is experiencing some maintenance issues related to the exhaust and electrical systems. The $65,000 of funding is anticipated to provide for the replacement of the truck with a similar vehicle.

3	**Fire: 1 Rescue Boat → 1 Rescue Boat**	**Funded:**	**$72,000**

With 15-miles of Chattahoochee River serving as the City's southern border, the river is one of Johns Creek's most notable features. However, Johns Creek's portion of the Chattahoochee River can quickly become dangerous in that the United States Army Corps of Engineer releases water from Lake Lanier through the nearby Buford Dam. The water releases cause surges of up to 11 feet in minutes which can turn the River into a dangerous place. To respond to the needs of the community, the Fire Department fleet includes one primary rescue boat and one back-up boat. Over the last several years, the number of river rescue incidents has increased leading to higher number of deployments of the primary rescue boat, which in turn increase the amount of needed maintenance and repair for the boat. In particular, most of the repair issues relate to the motor of the boat. Although staff investigated replacing just the motor, as that is the bulk of the cost of the boat itself is in the motor, it was deemed more appropriate in terms of the life-cycle costs and limitations of the current back-up boat, the primary boat should be replaced early. The original vehicle replacement schedule had anticipated the primary boat would get several more years before needing replacement but the anticipated lifespan did not fully consider the high usage. The frequency of repairs and increasing number of times the primary boat has been out of service for repair compel the early replacement of the primary boat. With the replacement, the primary boat would become the back-up and the back-up boat would be sold.

4	**Public Works: 2007 Ford Fusion → 2023 Ford Explorer**	**Funded:**	**$40,000**

The vehicle replacement schedule anticipates replacing one of the 2007 Ford Fusions used by the Public Works Department in FY2023. The 2007 Ford Fusion (unit # C5821) has over 86,000 miles. Additionally, the vehicle is suffering from oil leaks and has required non-routine maintenance in 2015, 2016, and twice in 2017. The vehicle suffers from common older-car issues such as the non-essential interior displays (like the clock and radio) no longer illuminate and the car has developed an inherently musty odor which drive some staff members to take personal vehicles rather than drive the 2007 Fusion if it is the only vehicle available. In considering the replacement, the Department anticipates replacing the car with 4-door Ford Explorer.

5	**Public Works: 2007 Ford Ranger → 2023 Ford F150**	**Funded:**	**$40,000**

The vehicle replacement schedule anticipates replacing one of 2007 Ford Rangers used by the Public Works Department in FY2023. The 2007 Ford Ranger (unit # C5827) has over 100,000 miles. In addition to being due for replacement, the vehicle has had a significant number of battery issues including replacement in 2014, 2015, 2016, and 2020. In considering the replacement, the new truck should be a 4-door, 4 wheel drive vehicle as the 2-door, 2 wheel drive truck had challenges navigating construction sites and the larger truck has proven to be more effective and versatile in meeting the usage needs. The $40,000 of funding is anticipated to provide for the replacement of the Ford Ranger with a Ford F150.

6	**City Hall Pool: 2013 Chevy Caprice → 2023 Ford Explorer**	**Funded:**	**$40,000**

The vehicle replacement schedule anticipates replacing one of the pooled City Hall vehicles in FY2023. The car scheduled for replacement is a 2013 Chevy Caprice (unit # C5957). The mileage is just over 79,000. Of note, the vehicle served as a patrol vehicle in its early years so the wear of the vehicle and condition is higher than that of a typical administrative fleet vehicle. Additionally, the vehicle has experienced a history of brake issues - requiring replacement in 2015, 2016, and 2018 and the air conditioning unit in the car has required non-routine repair on two different occasions. In considering the replacement, the City anticipates replacing the car with 4-door Ford Explorer or similar SUV. The $40,000 of funding is anticipated to provide for the replacement of the Chevy Caprice with a Ford Explorer.

Parks Bond (Fund 310)

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

Revenues		**Cumulative**	**FY2022**	**FY 2023**	**Cumulative**
Object	**Account**	**thru 03/31/22**	**Rest of Year**	**Adopted**	**with FY2023**
361000	Interest Earnings	$1,712,180	$36,666	$100,000	$1,848,846
393100	General Obligation Bond Issued	$40,000,000		$0	$40,000,000
584000	Bond Issuance Costs	($380,089)		$0	($380,089)
393400	Premiums on Bonds Issued	$1,340,402		$0	$1,340,402
	Total	**$42,672,493**	**$36,666**	**$100,000**	**$42,809,159**

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

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

Active Expenditure Authorizations		**FY 2023**
Object	**Account**	**Adopted**
5212002	Project Management …Jacobs (fka CH2M Hill)	$200,000
	Total	**$200,000**

PB1702	**Cauley Creek**		**DR**	**CR**	**Balance**
399999	Allocation of Funds			$17,574,790	$17,574,790
541200	Master Planning & Surveying	2017-2018	$185,828		$17,388,962
521200	Engineering (30% Drawings)	1/27/2020	$492,000		$16,896,962
399999	Engineering (100% Drawings Phase 1+)	7/27/2020	$775,000		$16,121,962
399999	Georgia Outdoor Stewardship Act Grant	9/21/2020		$3,000,000	$19,121,962
541200	Initial Trail Construction	9/21/2020	$669,521		$18,452,441
399999	Parks Bond Interest	Allocation		$100,000	$18,552,441
399999	Completed Parks Bond Projects	Reallocation		$334,641	$18,887,082
399999	Not Yet Started - Creekside Park	Reallocation		$3,585,009	$22,472,091
399999	Not Yet Started - Newtown Soft Surface Trail	Reallocation		$54,104	$22,526,195
399999	Not Yet Started - Indoor Recreation Facility	Reallocation		$320,000	$22,846,195
399999	Not Yet Started - Chattahoochee Greenway	Reallocation		$570,000	$23,416,195
399999	Tree Fund Funding	Expenditure		$279,143	$23,695,338
399999	FY21 Budget Amendment 9/27/21	Allocation		$2,000,000	$25,695,338
399999	Capital Project Closure	Reallocation		$298,768	$25,994,106
541200	Construction Contract – Reeves Young	Base Bid	$19,688,303		$6,305,803
541200	Western Half of Park – Reeves Young	Amendment	$1,899,297		$4,406,506
541200	Construction Contingency	5.27%	$1,137,571		$3,268,935

541200	Construction Administration – Barge	Task Order	$121,900		$3,147,035
541200	Construction Materials Testing – NOVA	Task Order	$65,250		$3,081,785
541200	Construction Meter / Tap – Fulton	Fees	$35,725		$3,046,060
541200	Turf Fields (fields 1 and 2) – FieldTurf	Direct Manage	$1,920,060		$1,126,000
541200	Field and Court Lighting – Musco	Direct Manage	$1,126,000		$0

PB1707	**Creekside Park** (formerly known as Linear Park)		**DR**	**CR**	**Balance**
521200	Linear Park	Allocation		$6,646,565	
521200	Linear Park	01/20 Spend	$112,272		$6,534,293
399999	Transfer to Land Acquisition - Cauley Creek Remnant	5/10/2021	$3,624,840		$2,909,453
399999	End of Year Surplus	9/27/2021		$1,000,000	$3,909,453
399999	Transfer to Cauley Creek Park	10/25/2021	$3,585,009		$324,444

PB1709	**Rogers Bridge**		**DR**	**CR**	**Balance**
541200	Rogers Bridge	Allocation		$1,250,000	
541200	Initial March Required	01/20 Spend	$10,000		$1,240,000
399999	Use of Parks Bond Funds	01/20 Decrease	$890,000		$350,000
541200	Construction Match Money - IGA with Duluth	11/18/2019	$350,000		$0

PB1712	**Chattahoochee River Greenway**		**DR**	**CR**	**Balance**
399999	Use of Park Bond Funds	Allocation		$750,000	$750,000
541200	Contract - Engineering	4/26/2021	$660,000		$90,000
541200	Grant Acceptance	4/26/2021		$480,000	$570,000
399999	Reallocation to Fully-Fund Cauley Creek Park	10/25/2021	$570,000		$0

PB1714	**Project Management**		**DR**	**CR**	**Balance**
521202	Project Management	Allocation		$800,000	$800,000
521202	Project Management	9/25/2017	$150,000		$650,000
521202	FY2018 Audit / Trueup	1/3/2020	$8,472		$641,528
521202	Project Management - FY2019	9/24/2018	$150,000		$491,528
521202	FY2019 Audit / Trueup	1/13/2020	$12,500		$479,028
521202	Budget Adjustment	1/13/2020		$150,000	$629,028
521202	Project Management - FY2020	9/23/2019	$150,000		$479,028
521202	FY2020 Audit / Trueup	12/30/2020	$59,750		$419,278
521202	Project Management - FY2021	9/21/2020	$150,000		$269,278
521202	FY2021 Audit / Trueup	11/2/2021	$8,664		$260,614
521202	Project Management - FY2022	9/13/2021	$200,000		$60,614

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. Summarizing the implementation of the TSPLOST I program, the City has completed seven projects, presently has three projects in the construction stage, four projects in the right-of-way acquisition stage, five projects in the engineering stage, and one project on hold. Annually Council receives as 'State of the Program' overall implementation presentation at a Work Session in late January and as projects progress through the three phases (engineering / right-of-way acquisition / construction), project-specific information is presented at Work Sessions before projects begin or advance to the next phase.

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

Revenues		Cumulative thru 03/31/22	FY2022 Rest of Year	FY 2023 Adopted	Cumulative with FY2023
Object	Account				
313400	TSPLOST Revenue	$73,819,702	$0	$0	$73,819,702
361000	Interest Earnings	$1,169,824	$27,836	$300,000	$1,497,660
	Total	$74,989,526	$27,836	**$300,000**	**$75,317,362**

Expenditures for Project Management						FY 2023 Adopted
Object	Account	Original Estimate	Other Funding /Adj	Budgeted Funds	Estimated Cost	
521202	Project Management …Jacobs (fka CH2M Hill)	$3,125,000	n/a	$3,125,000	$3,125,000	$700,000
					Total	**$700,000**

Expenditures in Construction Stage	Original Estimate	Other Funding /Adj	Budgeted Funds	Estimated Cost	Anticipated Remaining
Barnwell Road at Holcomb Road Intersection Improvement	$2,500,000	$6,567,628	$9,067,628	$7,687,508	$1,380,120
Bell Road Bridge over Cauley Creek Tributary	$250,000	$2,072,275	$2,322,275	$2,322,275	$0
Haynes Bridge Road at Alabama Road (Intersection Improvement)	$5,000,000	$182,826	$5,182,826	$3,912,906	$1,269,920

Expenditures in Right-of-Way Stage	Original Estimate	Other Funding /Adj	Budgeted Funds	Estimated Cost	Anticipated Remaining
Jones Bridge Road Widening (Waters to State)	$10,956,132	n/a	$10,956,132	$15,400,000	($4,443,868)
McGinnis Ferry Road Widening (Sargent to Douglas)	$5,500,000	$3,000,000	$8,500,000	$10,000,000	($1,500,000)
Medlock Bridge Road at Skyway Drive, Abbotts Bridge Road, Bell	$4,600,000	n/a	$4,666,000	$4,600,000	$0
Medlock Bridge Trail (from JC Parkway to McGinnis Ferry Road)	$1,350,000	n/a	$1,350,000	$1,350,000	$0

Expenditures in Engineering Stage	Original Estimate	Other Funding /Adj	Budgeted Funds	Estimated Cost	Anticipated Remaining
Jones Bridge Road Sidewalk	$2,000,000	n/a	$2,000,000	$2,000,000	$0
Jones Bridge Road at Douglas Intersection Improvement	$5,000,000	($500,000)	$4,500,000	$4,500,000	$0
Medlock Bridge Road at Johns Creek Parkway	$1,500,000	n/a	$1,500,000	$1,500,000	$0
Medlock Bridge Road at McGinnis Ferry Road	$2,550,000	n/a	$2,550,000	$2,550,000	$0
Medlock Bridge Road at State Bridge Road Long-Term Intersection	$5,794,243	n/a	$5,794,243	$5,794,243	$0

On Hold	Original Estimate	Other Funding /Adj	Budgeted Funds	Estimated Cost	Anticipated Remaining
New Location Road (Bell Road to Johns Creek Parkway)	$2,500,000	n/a	$2,500,000	$2,500,000	$0

Inflation	Original Estimate	Other Funding /Adj	Budgeted Funds	Estimated Cost	Anticipated Remaining
Budgeted Inflation	$3,750,000	($1,335,249)	$2,414,751	n/a	$2,414,751

TSPLOST II (Fund 336)

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

Revenues		**Total**	**FY2022**	**FY 2023**	**Anticipated**
Object	**Account**	**Authorized**	**Anticipated**	**Adopted**	**Remaining**
313400	TSPLOST Revenue	$65,501,474	$6,550,147	$13,100,295	$45,851,032
361000	Interest Earnings	$0	$0	$0	$0
	Total	$65,501,474	$6,550,147	**$13,100,295**	**$45,851,032**

FY2023 Expenditure Authorizations		**Total**	**FY2022**	**FY2023**	**Anticipated**
Object	**Account**	**Authorized**	**Anticipated**	**Adopted**	**Remaining**
521202	Project Management	$3,275,074	$200,074	$400,000	$2,675,000
579100	Budgeted Inflation	$5,240,118	$0	$0	$5,240,118
541210	Bridges	$6,500,000	$0	$1,000,000	$5,500,000
541420	Traffic Congestion Relief	$14,200,000	$300,000	$4,450,000	$9,450,000
541200	Landscape/Streetscape	$3,500,000	$50,000	$7,000	$3,443,000
541210	Operations and Safety	$16,286,282	$1,450,000	$2,050,000	$12,786,282
541420	Pedestrian/Bike Improvements	$16,500,000	$150,000	$5,150,000	$11,200,000
	Total	**$65,501,474**	**$2,150,074**	**$13,057,000**	**$50,294,400**

Other Funds

Seized/Forfeited Asset Fund	FY 2020	FY 2021	FY 2022			FY 2023	Change from
Fund 210	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
Revenues	$95,391	$28,366	$175,650	$4,630	$5,556	$176,650	$1,000
Expenditures	$58,602	$97,046	$175,650	$79,256	$95,107	$176,650	$1,000
Balance	**$36,789**	**($68,680)**	**$0**	**($74,626)**	**($89,551)**	**$0**	**$0**

State Confiscated Fund	FY 2020	FY 2021	FY 2022			FY 2023	Change from
(Fund 211)	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
Revenues	$0	$56,613	$10,000	$14,075	$16,890	$10,000	$0
Expenditures	$0	$18,093	$10,000	$1,766	$2,119	$10,000	$0
Balance	**$0**	**$38,520**	**$0**	**$12,309**	**$14,771**	**$0**	**$0**

E911 Fund	FY 2020	FY 2021	FY 2022			FY 2023	Change from
Fund 215	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
Revenues	$1,929,127	$1,938,970	$2,068,468	$1,279,207	$1,535,048	$2,068,468	$0
Expenditures	$1,929,127	$1,938,970	$2,068,468	$1,279,207	$1,535,048	$2,068,468	$0
Balance	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

LMIG Fund	FY 2020	FY 2021	FY 2022			FY 2023	Change from
Fund 250	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
Revenues	$0	$0	$1,382,907	$732,907	$879,488	$700,000	($682,907)
Expenditures	$0	$0	$1,282,907	$6,795	$8,154	$700,000	($582,907)
Balance	**$0**	**$0**	**$100,000**	**$726,112**	**$871,334**	**$0**	**($100,000)**

Hotel/Motel Fund	FY 2020	FY 2021	FY 2022			FY 2023	Change from
Fund 275	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
Revenues	$344,382	$383,455	$240,000	$335,383	$447,177	$383,455	$143,455
Expenditures	$344,382	$383,455	$240,000	$338,077	$450,769	$383,455	$143,455
Balance	**$0**	**$0**	**$0**	**($2,694)**	**($3,592)**	**$0**	**$0**

Tree Replacement Fund	FY 2020	FY 2021	FY 2022			FY 2023	Change from
Fund 285	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
Revenues	$170,528	$41,744	$0	$75,479	$75,479	$20,000	$20,000
Expenditures	$0	$0	$180,152	$0	$0	$20,000	($160,152)
Balance	**$170,528**	**$41,744**	**($180,152)**	**$75,479**	**$75,479**	**$0**	**$180,152**

Stormwater Fund	FY 2020	FY 2021	FY 2022			FY 2023	Change from
Fund 560	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
Revenues	$0	$7,493,705	$3,836,200	$36,200	$3,836,200	$3,800,000	($36,200)
Expenditures	$0	$134,023	$3,800,000	$1,897,720	$3,631,970	$3,800,000	$0
Balance	**$0**	**$7,359,682**	**$36,200**	**($1,861,520)**	**$204,230**	**$0**	**($36,200)**

Seized/Forfeited Asset (Fund 210)

Revenues		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
351320	Cash Confiscations	$88,576	$28,366	$0	$3,938	$4,726	$0	$0
351360	Other Confiscated/Escheats	$0	$0	$0	$0	$0	$0	$0
361000	Interest Earnings	$0	$0	$650	$692	$830	$0	($650)
	Other Financing Sources	$0	$0	$175,000	$0	$0	$176,650	$1,650
	Total	**$95,391**	**$28,366**	**$175,650**	**$4,630**	**$5,556**	**$176,650**	**$1,000**

Expenditures		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
522310	Rental - Land & Buildings	$0	$3,398	$36,000	$33,919	$40,703	$42,000	$6,000
523700	Education & Training	$8,500	$0	$40,000	$23,245	$27,894	$40,000	$0
531110	Other Supplies	$18,075	$0	$35,000	$2,850	$3,420	$30,000	($5,000)
531703	Operating Supplies	$0	$0	$50,000	$125	$150	$50,000	$0
531711	Officer Supplies	$3,645	$1,603	$0	$0	$0	$0	$0
542550	Other Equipment	$24,228	$92,045	$14,650	$0	$0	$14,650	$0
542200	Vehicles	$0	$0	$0	$19,117	$22,940	$0	$0
572500	Fulton County District Attorney's Office	$4,154	$0	$0	$0	$0	$0	$0
	Total	**$58,602**	**$97,046**	**$175,650**	**$79,256**	**$95,107**	**$176,650**	**$1,000**

State Confiscated (Fund 211)

Revenues		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
351320	Fines and Forfeitures	$0	$41,813	$10,000	$14,075	$16,890	$10,000	$0
351360	Sale of Confiscated Property	$0	$14,800	$0	$0	$0	$0	$0
	Total	**$0**	**$56,613**	**$10,000**	**$14,075**	**$16,890**	**$10,000**	**$0**

Expenditures		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
531110	Other Supplies	$0	$0	$10,000	$0	$0	$10,000	$0
572000	Payments to Other Agencies	$0	$18,093	$0	$1,766	$2,119	$0	$0
	Total	**$0**	**$18,093**	**$10,000**	**$1,766**	**$2,119**	**$10,000**	**$0**

E911 (Fund 215)

Revenues		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
342500	E-911 Charges/Fees	$1,576,615	$1,576,888	$2,068,468	$1,038,827	$1,246,592	$2,068,468	$0
342510	Prepaid Wireless	$352,512	$362,082	$0	$240,380	$288,456	$0	$0
389000	Other Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	$0
391000	Operating Transfers In	$0	$0	$0	$0	$0	$0	$0
	Total	**$1,929,127**	**$1,938,970**	**$2,068,468**	**$1,279,207**	**$1,535,048**	**$2,068,468**	**$0**

Expenditures		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
521218	Emergency 911 Services	$0	$0	$0	$0	$0	$0	$0
531590	Other Costs	$0	$0	$0	$0	$0	$0	$0
572200	ChatComm/E911 Authority	$1,929,127	$1,938,970	$2,068,468	$1,279,207	$1,535,048	$2,068,468	$0
	Total	**$1,929,127**	**$1,938,970**	**$2,068,468**	**$1,279,207**	**$1,535,048**	**$2,068,468**	**$0**

LMIG (Fund 250)

Revenues		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
331150	Revenue - LMIG	$0	$0	$1,382,907	$732,907	$879,488	$700,000	($682,907)
	Total	**$0**	**$0**	**$1,382,907**	**$732,907**	**$879,488**	**$700,000**	**($682,907)**

Expenditures		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted	2022
	Sidewalk Trails	$0	$0	$0	$0	$0	$0	$0
	Intersection Improvements	$0	$0	$1,282,907	$6,795	$8,154	$0	($1,282,907)
	Autrey Mill Right Turn Lane Extension	$0	$0	$0	$0	$0	$300,000	$300,000

	Operational Improvements - Taylor Road	$0	$0	$0	$0	$0	$400,000	$400,000
	Total	**$0**	**$0**	**$1,282,907**	**$6,795**	**$8,154**	**$700,000**	**($582,907)**

Hotel/Motel Tax (Fund 275)

Revenues		**FY 2020**	**FY 2021**	**FY 2022**			**FY 2023**	**Change from**
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	**2022**
314100	Hotel/Motel Tax	$344,382	$383,455	$240,000	$335,383	$447,177	$383,455	$143,455
361100	Interest Earnings	$0	$0	$0	$0	$0	$0	$0
	Total	**$344,382**	**$383,455**	**$240,000**	**$335,383**	**$447,177**	**$383,455**	**$143,455**

Expenditures		**FY 2020**	**FY 2021**	**FY 2022**			**FY 2023**	**Change from**
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	**2022**
571110	Tourism Product Development (Contract with CVB)	$135,342	$150,698	$94,320	$132,864	$177,152	$150,698	$56,378
571120	Tourism Promotion (Transfer to CVB)	$110,684	$123,242	$77,136	$108,658	$144,877	$123,242	$46,106
591610	Operating Transfers Out (to General Fund)	$98,356	$109,515	$68,544	$96,555	$128,740	$109,515	$40,971
	Total	**$344,382**	**$383,455**	**$240,000**	**$338,077**	**$450,769**	**$383,455**	**$143,455**

Tree Replacement (Fund 285)

Revenues		**FY 2020**	**FY 2021**	**FY 2022**			**FY 2023**	**Change from**
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	**2022**
346910	Development Fees	$170,528	$41,744	$0	$75,479	$90,575	$20,000	$20,000
	Total	**$170,528**	**$41,744**	**$0**	**$75,479**	**$90,575**	**$20,000**	**$20,000**

Expenditures		**FY 2020**	**FY 2021**	**FY 2022**			**FY 2023**	**Change from**
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	**2022**
531703	Cauley Creek Park Tree Planting	$0	$0	$180,152	$0	$0	$0	($180,152)
139990	Fund Balance - Unreserved	$0	$0	$0	$0	$0	$20,000	$20,000
	Total	**$0**	**$0**	**$180,152**	**$0**	**$0**	**$20,000**	**($160,152)**

Stormwater (Fund 560)

Revenues		**FY 2020**	**FY 2021**	**FY 2022**			**FY 2023**	**Change from**
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Anticipated**	**Adopted**	**2022**
399999	Other Financing Sources	$0	$7,049,287	$3,836,200	$36,200	$3,836,200	$600,000	$0
344260	Stormwater Utility Fees	$0	$444,418	$0	$0	$0	$3,200,000	$3,200,000
	Total	**$0**	**$7,493,705**	**$3,836,200**	**$36,200**	**$3,836,200**	**$3,800,000**	**$3,200,000**

Expenditures		**FY 2020**	**FY 2021**	**FY 2022**			**FY 2023**	**Change from**
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**	**2022**
521200	Professional Services	$0	$0	$750,000	$55,008	$197,008	$500,000	($250,000)
521202	Jacobs (fka CH2M Hill)	$0	$122,500	$490,000	$285,833	$285,833	$504,700	$14,700
522210	Equipment Repair & Maint	$0	$0	$21,000	$37,117	$485,115	$21,000	$0
522200	Repairs & Maintenance	$0	$0	$2,527,502	$1,519,161	$2,663,413	$2,762,802	$235,300
523300	Advertising	$0	$0	$2,500	$0	$0	$2,500	$0
523400	Printing & Binding	$0	$0	$1,248	$556	$556	$1,248	$0
531120	Office Supplies	$0	$0	$5,500	$45	$45	$5,500	$0
531130	Postage	$0	$11,523	$250	$0	$0	$250	$0
531703	Operating Supplies	$0	$0	$2,000	$0	$0	$2,000	$0
	Total	**$0**	**$134,023**	**$3,800,000**	**$1,897,720**	**$3,631,970**	**$3,800,000**	**$0**

Debt Funds

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

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

Debt Service (Fund 400)

Revenues		**FY 2020**	**FY 2021**	**FY2022**			**FY2023**
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**
391000	Operating Transfers In	$2,322,029	$3,319,269	$3,320,613	$499,355		
	…from Public Works for GTIB Resurfacing Loan					$1,256,757	$273,717
	…from Facilities for City Hall COPS issuance					$2,046,896	$2,047,216
	Total	**$2,322,029**	**$3,319,269**	**$3,320,613**	**$499,355**	**$3,303,653**	**$2,320,933**

Expenditures		**FY 2020**	**FY 2021**	**FY2022**			**FY2023**
Object	**Account**	**Actuals**	**Actuals**	**Revised**	**YTD 07/31**	**Annualized**	**Adopted**
581200	Capital Lease Principal	$1,636,968	$2,677,412	$1,677,412	$203,886		
	…GTIB Resurfacing Loan					$1,189,684	$213,589
	…City Hall COPS issuance					$1,550,000	$1,590,000
582200	Capital Lease Interest	$685,061	$641,857	$641,857	$318,278		
	…GTIB Resurfacing Loan					$67,073	$60,128
	…City Hall COPS issuance					$496,896	$457,216
	Total	**$2,322,029**	**$3,319,269**	**$2,319,269**	**$522,164**	**$3,303,653**	**$2,320,933**

FY2023 Debt Service Payment Schedules

GTIB Loan

Payment Date	Principal	Interest	P&I Payment
10/1/2022	$17,531	$5,279	$22,810
11/1/2022	$17,579	$5,231	$22,810
12/1/2022	$17,628	$5,182	$22,810
1/1/2023	$17,676	$5,134	$22,810
2/1/2023	$17,725	$5,085	$22,810
3/1/2023	$17,774	$5,036	$22,810
4/1/2023	$17,823	$4,987	$22,810
5/1/2023	$17,872	$4,938	$22,810
6/1/2023	$17,921	$4,888	$22,810
7/1/2023	$17,971	$4,839	$22,810
8/1/2023	$18,020	$4,789	$22,810
9/1/2023	$18,070	$4,740	$22,810
Total	$213,589	$60,128	$273,717

City Hall - COPs Issuance

Payment Date	Principal	Interest	P&I Payment
3/1/2023		$228,608	$228,608
9/1/2023	$1,590,000	$228,608	$1,818,608
Total	$1,590,000	$457,216	$2,047,216

Debt Service Parks GO Bond (Fund 410)

Revenues		FY 2020	FY 2021	FY2022			FY2023
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted
311100	Property Taxes - Current Year	$2,020,720	$1,985,223	$2,206,767	$0	$2,427,567	$2,452,989
311200	Property Taxes - Prior Year	$192,509	$252,128	$156,593	$178,783	$178,783	$179,356
361000	Interest Earnings	$8,445	$4,270	$5,380	$2,592	$3,110	$5,000
	Total	**$2,221,674**	**$2,241,621**	**$2,368,740**	**$181,375**	**$2,609,460**	**$2,637,345**

Expenditures		FY 2020	FY 2021	FY2022			FY2023
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Adopted
581100	Bond Principal	$660,000	$700,000	$700,000	$730,000	$730,000	$770,000
582100	Bond Interest	$1,431,638	$1,398,638	$1,398,638	$1,398,638	$1,398,638	$1,327,138
139990	Fund Balance - Unreserved	$0	$0	$0	$0	$0	$540,207
	Total	**$2,091,638**	**$2,098,638**	**$2,098,638**	**$2,128,638**	**$2,128,638**	**$2,637,345**

FY2023 Debt Service Payment Schedule

Parks GO Bonds, Series 2017

Date	Principal	Interest	Total (P+I)
10/1/2022	$0	$663,569	$663,569
4/1/2023	$770,000	$663,569	$1,433,569
Total	$770,000	$1,327,138	$2,097,138

Five-Year Capital Needs

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

In November 2021, the voters approved an extension to the Transportation Special Purpose Local Option Sales Tax (or TSPLOST II). At the April 11, 2022 Work Session, Council reviewed initial projects to utilize an estimated $46.9 million of the total anticipated $65.5 million of revenues and authorized staff to begin engineering. Although the revenue stream is significant, it does not fully address identified capital needs. For example, Council set aside $16.5M for pedestrian and bike improvements to add sidewalk and trails. However, the Sidewalk Prioritization Policy has identified over $100M of needed sidewalks and trails to fully build out the City's network. Additionally, the 5-Year capital list as included in the FY2022 Budget identified over $92M of unfunded capital projects over the next five years.

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

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

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

Sidewalk Policy and Prioritization
- Sidewalks
- Trails

- Multi-Modal Corridors (under development)

- Intersection Improvements
  - Safety Improvements
  - Operational Improvements

- Transportation Master Plan
  - Safety and Operational Improvements
  - Congestion Relief
  - Improved Street Network

- Intelligent Traffic Signal System
  - Fiber System Redundancy
  - Connected Vehicle Enhancements
  - Communication System Improved Stability

STATE OF GEORGIA
COUNTY OF FULTON

Ordinance 2022-09-21

AN ORDINANCE TO ADOPT THE FISCAL YEAR 2023 BUDGET FOR EACH FUND OF THE CITY OF JOHNS CREEK, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING THE ANTICIPATED REVENUES FOR EACH FUND, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS FOR EACH FUND AND PROHIBITING EXPENDITURES TO EXCEED ACTUAL FUNDING AVAILABLE FOR EACH FUND

WHEREAS, a proposed Budget for each of the various funds of the City has been presented to the City Council by the Mayor; and

WHEREAS, appropriately advertised public hearings have been held on the proposed Budget, as required by State law and City Charter; and

WHEREAS, the City Council has reviewed the proposed Budget and has made certain amendments to both funding sources and appropriations; and

WHEREAS, each of the funds has a balanced Budget, such that anticipated funding sources equal or exceed proposed expenditures; and

WHEREAS, the Mayor and City Council intend to adopt an annual Operating Budget for the Fiscal Year 2023.

NOW, THEREFORE BE IT ORDAINED that the Operating Budget, shown as "Exhibit A" attached hereto and by this reference made a part of this Ordinance, shall be the City of Johns Creek's Fiscal Year 2023 Operating Budget; and

BE IT FURTHER ORDAINED that this Budget be and is hereby approved and that the anticipated revenues presented for each fund are adopted in the amounts shown and that the amounts shown for each fund as proposed expenditures are hereby appropriated to the departments named in each fund; and

BE IT FURTHER ORDAINED that any increase or decrease in appropriations or revenues of any fund or for any department or the establishment of capital projects shall require approval of the Mayor and Council; and

BE IT FURTHER ORDAINED that, as provided in Section 6.27 of the City Charter, such revisions to the Budget may be made by majority vote of the Mayor and Council at any business meeting; and

BE IT FURTHER ORDAINED that the expenditures shall not exceed the appropriations authorized by this Budget or amendments thereto and that expenditures for the fiscal year shall not exceed actual funding available; and

BE IT FURTHER ORDAINED that the City Manager or his/her designee may promulgate all necessary internal rules, regulations and policies to ensure compliance with this Budget Ordinance.

STATE OF GEORGIA
COUNTY OF FULTON

Ordinance 2022-09-21

SO ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF JOHNS CREEK, GEORGIA, this 12th day of September 2022.

Approved:

John Bradberry, Mayor

Attest:

Allison Tarpley, City Clerk

Approved as to Form

E. Ronald Bennett, Jr., City Attorney

STATE OF GEORGIA
COUNTY OF FULTON

Ordinance 2022-09-21

ATTACHMENT "A"

General Fund (Fund 100) Revenues and Transfers In

General Fund (Fund 100) Revenues and Transfers In		
313100	Local Option Sales Tax	$27,000,000
311100	Real Property Current Year	$20,241,551
316200	Insurance Premium Tax	$6,600,000
311315	Motor Vehicle TAVT	$3,400,000
311710	Electric Franchise Fees	$2,700,000
316100	Business & Occupation Tax	$1,780,000
311200	Real Property Prior Year	$1,367,705
311340	Recording Intangible Tax	$1,100,000
311730	Gas Franchise Fees	$978,400
323101	Building Residential	$871,000
311750	Television Cable Franchise Fees	$855,600
314200	Alcohol Beverage Excise	$810,000
351170	Municipal Court Fees	$740,000
321100	Alcohol Beverage Licenses	$540,000
323102	Building Commercial	$451,000
311600	Real Estate Transfer Tax	$327,000
322905	Building Plan Review	$304,000
316300	Financial Institution Tax	$289,000
321201	Professional Flat Fee	$134,000
347930	Athletic Field Rental	$107,000
391000	Operating Transfers In (CVB)	$90,000
311300	Motor Vehicle Tax	$89,000
322902	Administrative Fee	$70,000
322100	Zoning & Land Use Residential	$68,000
323110	Electrical	$64,000
361000	Interest Earnings	$60,000
322901	Site/Plan Review	$55,000
321220	Insurance Fee	$52,000
323109	Mechanical	$44,000
342130	False Alarms	$40,000
347510	Non-Resident Fees	$37,000
311760	Telephone Franchise Fees	$35,000
324100	Business License Penalty	$30,000
383000	Damaged Property	$30,000
347920	Pavilion Rental	$26,000
371102	International Festival	$20,000
323108	Plumbing	$17,000
347500	Program Fees	$15,000
342125	Background Checks	$14,000

322300	Sign Permits	$11,000
347940	Community Room Rental	$11,000
321212	Commercial	$10,000
323104	Retaining Wall	$9,000
324400	Business License Interest	$6,000
342120	Accident Reports	$6,000
349900	Other Charges For Services	$6,000
321209	Massage Therapy	$5,000
349910	Police Vehicle Usage	$4,000
321140	Pouring Permit	$3,000
321205	Door-To-Door Solicitation	$3,000
322904	Administrative Permit	$2,500
322101	Administrative Variance Resident	$2,200
323103	Demolition	$1,800
321213	Administrative Variance Commercial	$1,700
341900	Other Fees	$1,000
347910	Tennis Court Rental	$900
321203	Special Event Fee	$600
341391	Administrative Fees	$500
322903	Microfilming Fees	$400
343910	Right-Of Way Donation	$300
349300	NSF Check Fee	$300
342126	Expungements	$50
321207	Pawn Shop	$45
	Total (Fund 100) Revenues and Transfers In	**$71,538,551**

General Fund (Fund 100) Expenditures and Transfers Out

1001330	City Clerk	$742,746
1001310	City Council	$357,001
1001320	City Manager	$1,581,204
1001570	Communications	$816,571
1007410	Community Development	$2,494,990
1002650	Court	$734,530
1001565	Facilities	$669,177
1001565	Operating Transfer Out (Facilities to City Hall Debt Service)	$2,047,216
1001511	Finance	$2,117,289
1003510	Fire	$12,511,910
1001540	Human Resources	$655,922
1001535	IT/GIS	$2,306,838
1001530	Legal	$450,000
1003210	Police	$14,242,144
1004110	Public Works	$6,277,514
1004110	Operating Transfer Out (Public Works to Debt Service)	$273,717
1006110	Recreation and Parks	$3,443,477
3010000	Operating Transfer Out to Capital Projects Fund	$4,660,000
3020000	Operating Transfer Out to Infrastructure Maintenance Accrual	$12,786,483
3030000	Operating Transfer Out to Equipment Accrual	$1,184,572
3500000	Operating Transfer Out to Vehicle Replacement Accrual	$1,185,270
	Total Expenditures and Transfers Out	**$71,538,551**

Capital Projects Fund (Fund 301)

Revenue - Operating Transfer In From General Fund	**$4,660,000**
Expenditures:	
Website Redesign and Content Management System Overhaul	$100,000
Revitalization Plan: Medlock Bridge at State Bridge Road	$150,000
Fire Station #63: Construction Documents	$300,000
Compensation and Classification Study – Initial Implementation	$750,000
Backup 911 Center Build-out – Capital Contribution	$50,000
Vehicle Addition – Patrol Vehicle for New Police Officer on COR Team	$60,000
Taylor Road Lighting Expansion	$150,000
HAWK Signal Addition on Brumbelow Road at Newtown Park and Mt Pisgah	$100,000
Cauley Creek Park Staff / Contracted Resources for Operations	$500,000
Creekside Park - Right-of-Way Funding	$1,500,000

Parks Plan Implementation Projects	$1,500,000
Total of Expenditures (Fund 301)	**$4,660,000**

Infrastructure Maintenance Accrual Fund (Fund 302)

Revenue - Operating Transfer In From General Fund	**$12,786,483**
Expenditures:	
Resurfacing (Main Roads + Neighborhood Roads)	$3,000,000
Park Maintenance Materials	$1,200,000
Roadway Patching	$600,000
Concrete Repairs and Maintenance	$400,000
Park Refreshes (Existing Parks)	$400,000
Road and Right-of-Way Maintenance Materials	$400,000
City Hall HVAC Replacement - Phase II	$200,000
Citywide Roadway Pavement Conditions Assessment	$150,000
Traffic Signal Maintenance Materials and Detection Replacements	$150,000
Fire Station #61 Overhead/Apparatus Bay Door	$125,000
Pavement Marking Refreshes and Restriping	$100,000
Sign Maintenance Materials	$100,000
City Hall General Repairs and Maintenance	$75,000
City Hall – Painting Interior Common Areas	$67,000
Fire Station Repairs and Maintenance	$65,000
Total of Expenditures (Fund 302)	**$7,032,000**

Equipment Accrual (Fund 303)

Revenue - Operating Transfer In From General Fund	**$1,184,572**
Expenditures:	
AXON (OSP7+, Fleet Int. Room)	$331,400
Ballistic Shields	$7,600
Body Armor/Ballistic Carrier/Helmets	$53,750
Communication System - SWAT	$8,560
Digital Cameras	$3,000
Drones	$15,000
Helmets – SWAT	$8,500
Lasers and Radar Units	$8,120
Iron Sights	$15,000
Radios (Mobile, Portable and Base Station)	$27,500
Red Dot Sights for Long Guns	$55,000
SWAT Body Armor / Ballistics Vests / Plates	$15,400
Training Simulator	$68,000
Bunker Gear and Bunker Boots	$7,500

Cameras for Future Investigations	$5,000
Fastwrench Standpipes	$1,200
Helmets and Helmet Fronts	$2,000
Hoses	$5,750
Radios (Mobile, Portable and Base Station)	$32,000
Self-Contained Breathing Apparatus	$115,000
Small Hardware & Tools	$6,000
Water Rescue Gear	$2,000
Computers (desktops and laptops)	$76,860
Council Chamber Audio Visual	$30,000
Desktop Printers	$7,000
Mobile Computing Terminals - Police	$54,000
Servers	$96,000
Total of Expenditures (Fund 303)	**$1,057,140**

Vehicle Replacement Accrual (Fund 350)

Revenue - Operating Transfer In From General Fund	**$1,185,270**
Expenditures:	
Police: 14 Vehicles → 14 Vehicles	$814,000
Fire: 2016 Ford F250 → 2023 Ford F250	$65,000
Fire: 1 Rescue Boat → 1 Rescue Boat	$72,000
Public Works: 2007 Ford Fusion → 2023 Ford Explorer	$40,000
Public Works: 2007 Ford Ranger → 2023 Ford F150	$40,000
City Hall Pool: 2013 Chevy Caprice → 2023 Ford Explorer	$40,000
Total of Expenditures (Fund 350)	**$1,071,000**

Other Funds

Seized/Forfeited Asset Fund - Fund 210	
Revenues	$175,650
Expenditures	$175,650

State Confiscated - Fund 211	
Revenues	$10,000
Expenditures	$10,000

E911 Fund - Fund 215	
Revenues	$2,068,468
Expenditures	$2,068,468

LMIG Fund - Fund 250	
Revenues	$700,000
Expenditures	$700,000

Hotel / Motel Fund - Fund 275	
Revenues	$383,455
Expenditures	$383,455

Tree Replacement Fund – Fund 285	
Revenues	$20,000
Expenditures	$20,000

Stormwater Utility Fund – Fund 560	
Revenues	$3,800,000
Expenditures	$3,800,000

Parks Bond Fund – Fund 310	
Revenues (Interest)	$100,000
Expenditures	$200,000

TSPLOST Fund – Fund 335	
Revenues (Interest)	$300,000
Expenditures	$700,000

TSPLOST II Fund – Fund 336	
Revenues	$13,100,295
Expenditures	$13,057,000

Debt Service Fund – Fund 400	
Operating Transfer In from Public Works (GTIB)	$273,717
Operating Transfer In From City Hall (City Hall)	$2,047,216
Expenditures	**$2,320,933**

Parks Bond Debt Service Fund – Fund 410	
Revenues	$2,637,345
Expenditures	$2,637,345