Johns Creek
GEORGIA



# ADOPTED BUDGET

## City of Johns Creek, Georgia

## FY2027

# FY 2027 Budget Message

Johns Creek City Council formally approved a balanced $83.12 million Budget for the 2027 Fiscal Year at its meeting on Monday, September 14, 2026.

Adopting an annual City Budget is one of the most important undertakings for a local government as it is the primary policy document to establish the city's financial plan. It is the key tool for communicating spending priorities to the public. The budget also details how resources are allocated to deliver services, uphold public safety, improve and maintain infrastructure and parks, and influence the quality of life for residents.

"The Fiscal Year 2027 Budget reflects our vision for a vibrant, connected, and thriving Johns Creek while maintaining our strong commitment to fiscal responsibility and sound financial practices," said Mayor John Bradberry. "This Budget makes key investments in our strategic priorities—Public Safety, Economic Development, Recreation and Parks, Transportation and Connectivity, and Arts and Culture—while also continuing the work necessary to complete several initiatives already underway."

On the expenditure side, personnel costs—including salaries and benefits for police officers, firefighters, and other City employees—remain the City's largest investment at $47.2 million. Operating expenditures represent the second-largest category at approximately $19 million and provide the resources, supplies, and support necessary for delivery of essential services to the community.

In addition to personnel and operating expenditures, the Fiscal Year 2027 Budget includes $4.1 million for capital projects and funds the projects prioritized in the Capital Improvement Plan adopted by the Council in March 2026. This Budget fully funds contributions to the Infrastructure Maintenance Accrual, Equipment Accrual, and Vehicle Accrual, totaling $12.7 million.

Advancing public safety, the proposed budget provides for the replacement of a Fire Engine, 14 police vehicles, and critical equipment utilized by both the police and fire departments. This budget also helps maintain staffing in our public safety departments by fully funding four police cadets and two fire recruit positions authorized in the FY2026 Budget. This Budget provides shift differential pay and specialized assignment pay in public safety. In addition, this budget includes funding for four vehicles for the four police cadet positions, a tethered drone, and a Public Safety Response Vehicle to strategically enhance tactical incident operations and responsiveness and also special event command.

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Building on our positive momentum in economic development, the Fiscal Year 2027 Budget continues our partnership with the Johns Creek Chamber of Commerce and the Greater North Fulton Chamber of Commerce and advances key outreach and business support initiatives.

For recreation and parks, in addition to continuing our established events and programs and leveraging the activation of the Boardwalk at Town Center, the Fiscal Year 2027 Budget provides funding for construction documents for a Recreation Center. The Budget also includes funds for adding tennis and pickleball court lighting and turf field replacement at Newtown Park.

Connecting our transportation and recreation system, the Fiscal Year 2027 Budget includes study and conceptual engineering for a trail from Town Center to Cauley Creek Park funded by a $500K grant recently recommended by the Atlanta Regional Commission. Several transportation construction projects will continue in the new fiscal year including Abbotts Bridge Road (Parsons to Medlock), McGinnis Ferry Road (Sargent to Douglas), Nesbit Ferry Road at Colony Club Drive Roundabout, Barnwell Road at Niblick Drive Intersection Improvement and Barnwell Trail. The FY2027 Budget also continues investments in roads and right-of-way and traffic signal system maintenance projects.

For stormwater, the FY2027 budget includes funding for the second year of the Stormwater Grant Program and for a new Stormwater Pond Dredging Program to assist neighborhoods with dredging of stormwater ponds impacted by stormwater from outside their neighborhoods.

Overall, the Fiscal Year 2027 Budget reflects a thoughtful balance between investing in Johns Creek's future and responsibly managing our financial resources. It advances the City's strategic priorities, sustains the high level of services our community expects, protects and maintains our existing infrastructure and assets, and preserves our commitment to sound fiscal stewardship. Through targeted investments and thoughtful improvements, this Budget continues to strengthen the quality of life that makes Johns Creek the #1 Best Place to Live in Georgia and safest city.



# Table of Contents


**GENERAL FUND SUMMARY** **6**

**REVENUES** **8**

Local Option Sales Tax 10
Property Taxes 11
Insurance Premium Tax 13
Motor Vehicle TAVT 14
Electric Franchise Fees 15
Business & Occupation Tax 16
Interest Earnings 17
Municipal Court Fees 18
Building Residential 19
Gas 20

**PERSONNEL** **21**

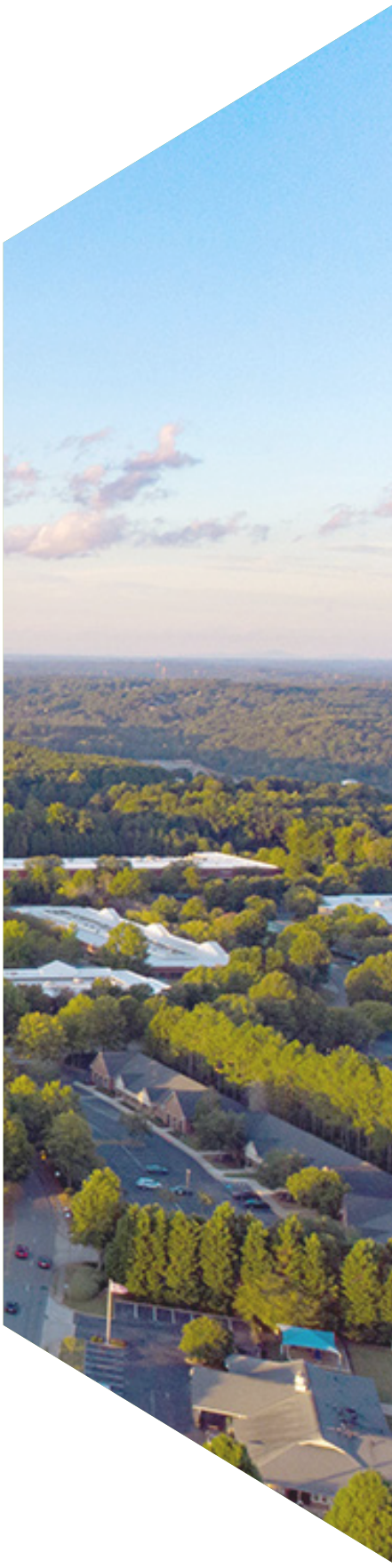
**DEPARTMENT SUMMARY** **26**

City Clerk 28
City Council 32
City Manager 35
Communications 38
Community Development 42
Court 46
Facilities 50
Finance 55
Fire 59
Human Resources 66
IT/GIS 70
Legal 74
Police 75
Public Works 86
Recreation and Parks 90

**CAPITAL AND ENHANCEMENT PROJECTS** **95**

# Table of Contents

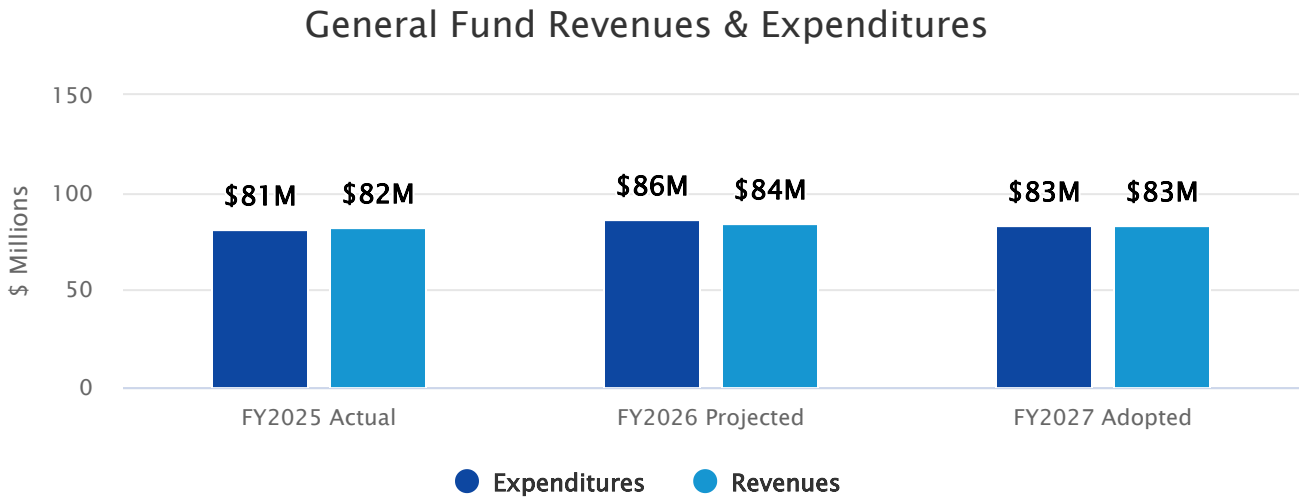

- INFRASTRUCTURE MAINTENANCE ACCRUAL 102
- EQUIPMENT REPLACEMENT ACCRUAL 106
- VEHICLE REPLACEMENT ACCRUAL 109
- PARKS BOND FUND 110
- TSPLOST FUND 111
- TSPLOST II FUND 112
- OTHER FUNDS 114
- DEBT FUND 119

## Summary of General Fund Revenues and Expenditures

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 313100 - Local Option Sales Tax | $27,681,964 | $30,000,000 | $25,459,380 | $30,000,000 | $28,500,000 | $(1,500,000) | -5% |
| 311100 - Property Taxes | $22,439,163 | $23,443,754 | $1,642,105 | $23,728,052 | $23,462,174 | $18,420 | 0% |
| 316200 - Insurance Premium Tax | $8,968,657 | $8,000,000 | $0 | $9,300,000 | $9,500,000 | $1,500,000 | 19% |
| 311315 - Motor Vehicle TAVT | $3,541,537 | $3,500,000 | $2,665,186 | $3,200,000 | $3,500,000 | $0 | 0% |
| 311710 - Electric Franchise Fees | $3,072,817 | $3,100,000 | $2,587,252 | $3,113,726 | $3,200,000 | $100,000 | 3% |
| 316100 - Business & Occupation Tax | $2,794,067 | $2,400,000 | $2,521,026 | $2,550,000 | $2,600,000 | $200,000 | 8% |
| 361000 - Interest Earnings | $2,974,731 | $3,000,000 | $1,597,897 | $2,100,000 | $2,500,000 | $(500,000) | -17% |
| 351170 - Municipal Court Fees | $1,481,208 | $1,500,000 | $1,411,269 | $1,500,000 | $1,700,000 | $200,000 | 13% |
| 323101 - Building Residential | $728,761 | $1,300,000 | $540,659 | $725,000 | $1,000,000 | $(300,000) | -23% |
| 311730 - Gas Franchise Fees | $1,103,733 | $1,200,000 | $898,833 | $1,198,444 | $1,275,000 | $75,000 | 6% |
| Other Revenues | $6,125,598 | $6,058,200 | $5,802,341 | $6,716,385 | $5,834,550 | $(223,650) | -4% |
| **Total Revenue** | **$80,912,236** | **$83,501,954** | **$45,125,948** | **$84,131,607** | **$83,071,724** | **$(430,230)** | **-1%** |
| 399999 - Use of Fund Balance | $0 | $4,857,166 | $0 | $0 | $0 | $(4,857,166) | -100% |
| 391000 - Transfers In | $1,049,787 | $120,000 | $111,216 | $165,000 | $131,376 | $11,376 | 9% |
| **All Revenues** | **$81,962,023** | **$88,479,120** | **$45,237,164** | **$84,296,607** | **$83,203,100** | **$(5,276,020)** | **-6%** |
| **Expenditures** | | | | | | | |
| 1001330 - City Clerk | $424,547 | $628,760 | $371,852 | $431,753 | $868,175 | $239,415 | 38% |
| 1001310 - City Council | $281,036 | $339,426 | $237,574 | $276,639 | $344,107 | $4,681 | 1% |
| 1001320 - City Manager | $1,691,454 | $2,086,701 | $1,394,160 | $1,809,569 | $1,779,096 | $(307,605) | -15% |
| 1001570 - Communications | $877,264 | $939,613 | $748,677 | $885,195 | $1,065,354 | $125,741 | 13% |
| 1007410 - Community Development | $2,709,412 | $3,150,313 | $2,522,111 | $3,003,566 | $3,562,485 | $412,172 | 13% |
| 1002650 - Court | $859,332 | $1,064,700 | $876,969 | $1,014,861 | $1,153,893 | $89,193 | 8% |
| 1001565 - Facilities | $712,361 | $828,741 | $584,363 | $747,919 | $4,216,636 | $3,387,895 | 409% |
| 1001511 - Finance | $1,771,028 | $1,959,204 | $1,580,929 | $1,867,236 | $2,118,324 | $159,120 | 8% |
| 1003510 - Fire | $15,860,631 | $16,355,661 | $14,064,242 | $16,114,793 | $17,261,797 | $906,136 | 6% |
| 1001540 - Human Resources | $1,242,441 | $1,570,124 | $1,255,134 | $1,398,803 | $1,676,032 | $105,908 | 7% |
| 1001535 - IT/GIS | $2,761,960 | $3,108,435 | $2,766,596 | $3,072,984 | $3,567,328 | $458,893 | 15% |
| 1001530 - Legal | $423,396 | $1,000,000 | $804,103 | $1,000,000 | $450,000 | $(550,000) | -55% |
| 1003210 - Police | $17,208,702 | $18,389,073 | $15,585,761 | $18,062,214 | $19,557,852 | $1,168,779 | 6% |
| 1004110 - Public Works | $5,886,676 | $6,957,137 | $4,974,133 | $6,564,001 | $6,651,143 | $(305,994) | -4% |
| 1006110 - Recreation and Parks | $4,597,350 | $5,074,124 | $3,876,027 | $4,812,124 | $2,003,359 | $(3,070,765) | -61% |
| **Total Expenditures** | **$57,307,590** | **$63,452,012** | **$51,642,631** | **$61,061,657** | **$66,275,581** | **$2,823,569** | **4%** |
| **Balance** | **$24,654,433** | **$25,027,108** | **$(6,405,467)** | **$23,234,950** | **$16,927,519** | **$(8,099,589)** | **-32%** |

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Transfers Out** | | | | | | | |
| 2150000 - E911 Fund | $571,638 | $908,280 | $908,280 | $908,280 | $1,067,015 | $158,735 | 17% |
| 3010000 - Capital Projects Fund | $12,557,000 | $9,401,000 | $5,300,000 | $5,300,000 | $1,117,632 | $(8,283,368) | -88% |
| 3020000 - Infrastructure Maintenance Accrual Fund | $3,104,106 | $10,652,834 | $10,652,834 | $10,652,834 | $5,890,440 | $(4,762,394) | -45% |
| 3030000 - Equipment Accrual Fund | $1,689,586 | $1,858,398 | $1,858,398 | $1,858,398 | $2,398,077 | $539,679 | 29% |
| 3500000 - Vehicle Replacement Accrual Fund | $2,270,548 | $3,000,011 | $3,000,011 | $3,000,011 | $4,406,227 | $1,406,216 | 47% |
| 4000000 - Debt Service Fund | $2,318,501 | $2,204,905 | $2,034,319 | $2,204,905 | $2,048,128 | $(156,777) | -7% |
| **Total Transfers Out** | **$22,511,379** | **$28,025,428** | **$23,753,842** | **$23,924,428** | **$16,927,519** | **$(11,097,909)** | **-40%** |
| **Balanced** | | | | | **$0** | | |



## Detailed Breakdown of General Fund Revenues

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 311100 - Real Property Current Yr | $21,093,248 | $22,443,754 | $501,765 | $22,443,754 | $22,312,174 | $(131,580) | -1% |
| 311200 - Real Property Prior Year | $1,345,915 | $1,000,000 | $1,140,340 | $1,284,298 | $1,150,000 | $150,000 | 15% |
| 311315 - Motor Vehicle Tavt | $3,541,537 | $3,500,000 | $2,665,186 | $3,200,000 | $3,500,000 | $0 | 0% |
| 311710 - Electric Franchise Fees | $3,072,817 | $3,100,000 | $2,587,252 | $3,113,726 | $3,200,000 | $100,000 | 3% |
| 311730 - Gas Franchise Fees | $1,103,733 | $1,200,000 | $898,833 | $1,198,444 | $1,275,000 | $75,000 | 6% |
| 313100 - Local Option Sales Tax | $27,681,964 | $30,000,000 | $25,459,380 | $30,000,000 | $28,500,000 | $(1,500,000) | -5% |
| 316100 - Business Occupation Tax | $2,794,067 | $2,400,000 | $2,521,026 | $2,550,000 | $2,600,000 | $200,000 | 8% |
| 316200 - Insurance Premium Tax | $8,968,657 | $8,000,000 | $0 | $9,300,000 | $9,500,000 | $1,500,000 | 19% |
| 323101 - Building Residential | $728,761 | $1,300,000 | $540,659 | $725,000 | $1,000,000 | $(300,000) | -23% |
| 351170 - Municipal | $1,481,208 | $1,500,000 | $1,411,269 | $1,500,000 | $1,700,000 | $200,000 | 13% |
| 361000 - Interest Earnings | $2,974,731 | $3,000,000 | $1,597,897 | $2,100,000 | $2,500,000 | $(500,000) | -17% |
| **Subtotal - Top 10 Revenues** | **$74,786,638** | **$77,443,754** | **$39,323,607** | **$77,415,222** | **$77,237,174** | **$(206,580)** | **-0%** |
| **Other Revenues** | | | | | | | |
| 311300 - Motor Vehicle Tax | $49,728 | $52,000 | $24,413 | $35,377 | $35,000 | $(17,000) | -33% |
| 311340 - Recording Intangible Tax | $327,025 | $400,000 | $239,323 | $250,000 | $250,000 | $(150,000) | -38% |
| 311600 - Real Estate Transfer Tax | $153,758 | $200,000 | $90,980 | $177,108 | $135,000 | $(65,000) | -32% |
| 311750 - Television Cable | $563,867 | $500,000 | $361,466 | $500,000 | $400,000 | $(100,000) | -20% |
| 311760 - Telephone | $19,436 | $20,000 | $37,765 | $38,000 | $20,000 | $0 | 0% |
| 311790 - Fiber | $0 | $0 | $1,600 | $1,600 | $2,000 | $2,000 | 100% |
| 314200 - Alcohol Beverage Excise | $830,440 | $825,000 | $729,605 | $825,000 | $800,000 | $(25,000) | -3% |
| 316300 - Financial Institution Tax | $282,340 | $275,000 | $260,246 | $275,000 | $280,000 | $5,000 | 2% |
| 321100 - Alcohol Beverage Licenses | $519,425 | $525,000 | $506,090 | $520,000 | $520,000 | $(5,000) | -1% |
| 321140 - Pouring Permit | $14,180 | $16,000 | $14,250 | $15,000 | $14,000 | $(2,000) | -12% |
| 321170 - Catering License | $200 | $200 | $0 | $200 | $200 | $0 | 0% |
| 321201 - Professional Flat Fee | $120,000 | $130,000 | $146,800 | $147,000 | $120,000 | $(10,000) | -8% |
| 321203 - Special Event Fee | $3,150 | $5,000 | $3,200 | $5,000 | $5,000 | $0 | 0% |
| 321205 - Door-To-Door Solicitation | $1,350 | $1,000 | $1,575 | $1,575 | $1,000 | $0 | 0% |
| 321207 - Pawn Shop | $50 | $0 | $50 | $0 | $0 | $0 | 0% |
| 321209 - Massage Therapy | $4,200 | $3,500 | $3,750 | $3,750 | $3,500 | $0 | 0% |
| 321212 - Commercial | $326,254 | $100,000 | $228,991 | $230,000 | $150,000 | $50,000 | 50% |
| 321213 - Admin Variance Commercial | $350 | $0 | $1,600 | $1,600 | $0 | $0 | 0% |
| 321220 - Insurance Fee | $44,550 | $50,000 | $46,050 | $47,000 | $50,000 | $0 | 0% |
| 322101 - Admin Variance Resident | $4,350 | $4,000 | $7,220 | $6,850 | $4,000 | $0 | 0% |
| 322210 - Zoning Land Use Resid OLA | $42,371 | $35,000 | $31,392 | $40,000 | $35,000 | $0 | 0% |
| 322230 - Sign Permits | $17,350 | $15,000 | $21,700 | $23,000 | $15,000 | $0 | 0% |
| 322901 - Site Plan Review | $568,141 | $0 | $0 | $0 | $0 | $0 | 0% |
| 322902 - Admin Fee | $139,473 | $120,000 | $146,610 | $147,000 | $150,000 | $30,000 | 25% |
| 322903 - Microfilming Fee | $1,034 | $0 | $98 | $0 | $0 | $0 | 0% |
| 322904 - Admin Permit | $460 | $1,000 | $2,460 | $1,500 | $2,000 | $1,000 | 100% |
| 322905 - Building Plan Review | $470,820 | $430,000 | $620,225 | $625,000 | $945,000 | $515,000 | 120% |
| 322906 - Admin Fee Surety | $4,000 | $3,000 | $4,250 | $5,000 | $3,000 | $0 | 0% |
| 322907 - Commercial Use Permit (Parks) | $1,700 | $0 | $1,450 | $1,450 | $0 | $0 | 0% |
| 322908 - Trade Permit | $0 | $450,000 | $580,613 | $600,000 | $600,000 | $150,000 | 33% |
| 323102 - Building Commerical | $545,173 | $1,100,000 | $810,380 | $1,100,000 | $538,000 | $(562,000) | -51% |
| 323103 - Demolition | $7,200 | $4,500 | $6,728 | $6,500 | $4,500 | $0 | 0% |
| 323104 - Retaining Wall | $(65) | $1,500 | $26,648 | $27,000 | $1,500 | $0 | 0% |
| 323108 - Plumbing | $250 | $0 | $0 | $0 | $0 | $0 | 0% |
| 323109 - Mechanical | $0 | $0 | $335 | $500 | $0 | $0 | 0% |
| 323110 - Electrical | $573 | $1,000 | $0 | $0 | $1,000 | $0 | 0% |

## Detailed Breakdown of General Fund Revenues (continued)

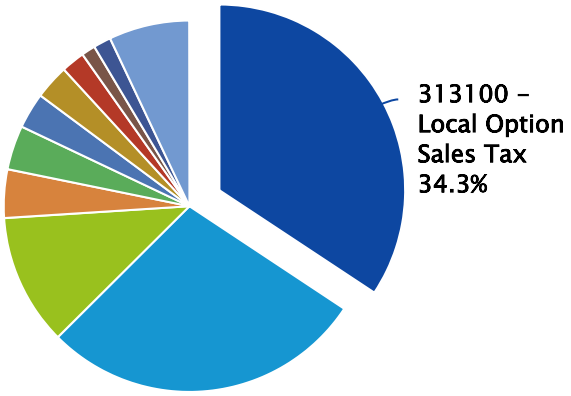
| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| 324100 - Business License Penalty | $52,048 | $48,000 | $41,068 | $48,000 | $60,000 | $12,000 | 25% |
| 324400 - Business License Interest | $33,082 | $25,000 | $24,333 | $25,000 | $25,000 | $0 | 0% |
| 331210 - Direct | $30,563 | $0 | $31,055 | $32,000 | $0 | $0 | 0% |
| 341910 - Election Qualifying Fee | $0 | $0 | $0 | $0 | $1,350 | $1,350 | 100% |
| 342120 - Accident Reports | $2,775 | $3,000 | $2,060 | $3,000 | $3,000 | $0 | 0% |
| 342125 - Background Checks | $11,700 | $12,000 | $9,140 | $12,000 | $12,000 | $0 | 0% |
| 342126 - Expungements | $0 | $0 | $25 | $0 | $0 | $0 | 0% |
| 342130 - False Alarms | $45,500 | $40,000 | $47,000 | $48,000 | $40,000 | $0 | 0% |
| 342140 - Incident Reports | $105 | $0 | $261 | $0 | $0 | $0 | 0% |
| 342220 - FD Plan Review | $21,250 | $20,000 | $37,400 | $40,000 | $20,000 | $0 | 0% |
| 342230 - FD Inspection | $25,500 | $25,000 | $36,975 | $37,500 | $25,000 | $0 | 0% |
| 342240 - FD Department Services | $775 | $0 | $960 | $0 | $0 | $0 | 0% |
| 342250 - FD Fire Permit | $14,497 | $15,000 | $13,873 | $15,000 | $10,000 | $(5,000) | -33% |
| 343910 - Right Of Way Donation | $1,155 | $500 | $1,850 | $1,850 | $500 | $0 | 0% |
| 347500 - Program Fees | $30,170 | $30,000 | $14,802 | $30,000 | $30,000 | $0 | 0% |
| 347510 - NonResident Fees | $105,370 | $50,000 | $85,519 | $87,000 | $55,000 | $5,000 | 10% |
| 347910 - Tennis Court Rental | $7,080 | $10,000 | $5,613 | $10,000 | $7,000 | $(3,000) | -30% |
| 347920 - Pavilion Rental | $28,064 | $28,000 | $23,240 | $28,000 | $28,000 | $0 | 0% |
| 347930 - Athletic Field Rental | $117,633 | $150,000 | $128,220 | $150,000 | $120,000 | $(30,000) | -20% |
| 347940 - Community Room Rental | $10,080 | $12,000 | $1,810 | $12,000 | $12,000 | $0 | 0% |
| 349300 - NSF Check Fee | $0 | $0 | $300 | $300 | $0 | $0 | 0% |
| 349900 - Other Charges For Services | $19,904 | $18,000 | $15,709 | $18,000 | $18,000 | $0 | 0% |
| 349910 - Police Vehicle Usage | $0 | $1,000 | $0 | $1,000 | $0 | $(1,000) | -100% |
| 349930 - Rental Fees | $185,615 | $160,000 | $122,642 | $160,000 | $225,000 | $65,000 | 41% |
| 371000 - Special Events Sponsorship | $106,461 | $110,000 | $8,759 | $25,000 | $25,000 | $(85,000) | -77% |
| 371100 - Donation Revenue | $0 | $0 | $45,905 | $47,000 | $0 | $0 | 0% |
| 371109 - Special Event Application Fee | $6,600 | $5,000 | $6,800 | $7,000 | $5,000 | $0 | 0% |
| 371110 - 5K Race Fee | $23,000 | $15,000 | $25,225 | $25,225 | $15,000 | $0 | 0% |
| 371111 - Tournament Fee | $8,250 | $8,000 | $16,500 | $16,500 | $8,000 | $0 | 0% |
| 383000 - Damaged Property | $2,730 | $5,000 | $0 | $5,000 | $5,000 | $0 | 0% |
| 389000 - Other Misc Revenue | $94,833 | $0 | $95,679 | $100,000 | $0 | $0 | 0% |
| 392100 - Sale Of Assets | $77,725 | $0 | $1,755 | $75,000 | $0 | $0 | 0% |
| **Total Other Revenues** | **$6,125,598** | **$6,058,200** | **$5,802,341** | **$6,716,385** | **$5,834,550** | **$(223,650)** | **-4%** |
| **Total Revenues** | **$80,912,236** | **$83,501,954** | **$45,125,948** | **$84,131,607** | **$83,071,724** | **$(430,230)** | **-1%** |
| 399999 - Use of Fund Balance | $0 | $4,857,166 | $0 | $0 | $0 | $(4,857,166) | -100% |
| 391000 - Transfers In | $1,049,787 | $120,000 | $111,216 | $165,000 | $131,376 | $11,376 | 9% |
| **REVENUES + USE OF FUND BALANCE** | **$81,962,023** | **$88,479,120** | **$45,237,164** | **$84,296,607** | **$83,203,100** | **$(5,276,020)** | **-6%** |

# Revenue Detail: Local Option Sales Tax (LOST)

$28,500,000 of $83,071,724
34.31% of Adopted 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

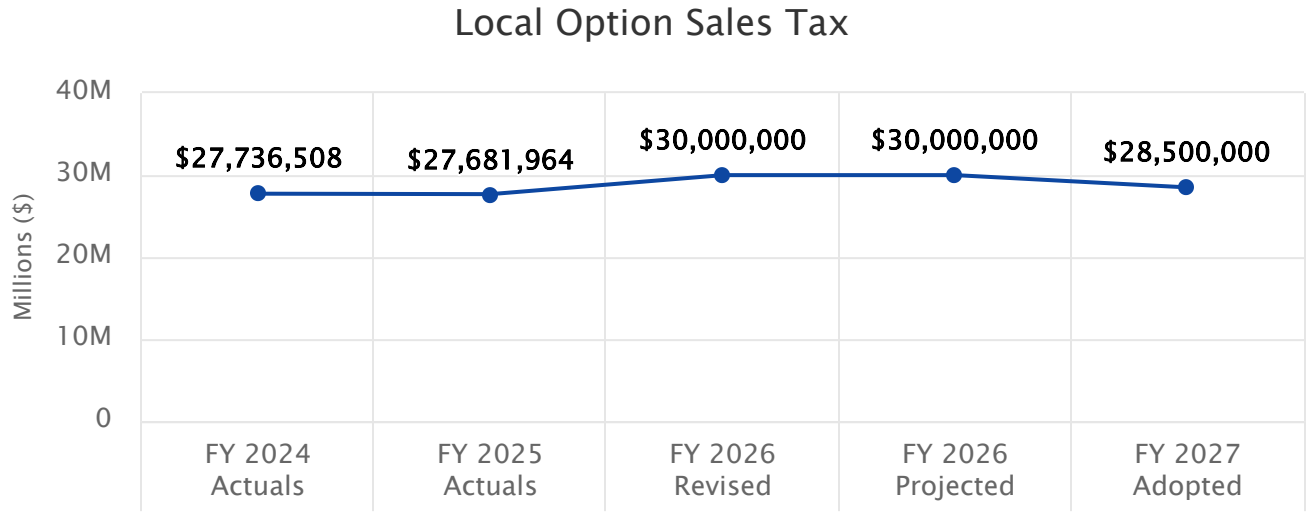
A one percent (1%) sales and use tax is charged within Fulton County and collected by the State Revenue Commissioner. The collected funds are distributed to the cities and counties, on a monthly basis, in accordance with the formula in the Certificate of Distribution.

## Current Rate

The City receives 7.0445% of the one percent sales and use tax collected in Fulton County for the first five months of FY2027. The distribution will then decrease to 6.9340% of the one percent sales and use tax collected in Fulton County for the remaining seven months of FY2027. The distribution percentage is a negotiated amount (approved by Council in Resolution 2022-11-33 in November 2022).

## Projection

The FY2027 revenue projection reflects a decrease of 5.0% from the FY2026 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2026. Sales tax collections are anticipated to be lower than FY2026 due to the decrease in the distribution percentage per the LOST agreement, economic uncertainties and the return to baseline following the FIFA World Cup events of FY2026.



# Revenue Detail: Real and Personal Property Tax

Including Current and Prior Year

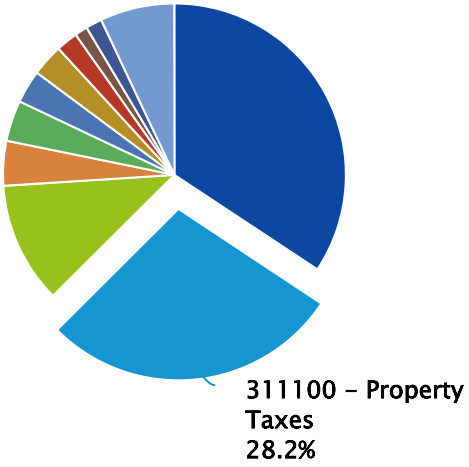
$23,462,174 of $83,071,724
28.24% of Adopted Revenues

## Purpose

Real and Personal Property Tax is for the purpose of generating revenues to pay for the costs of operating the City and provide governmental services.

## Mechanics

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

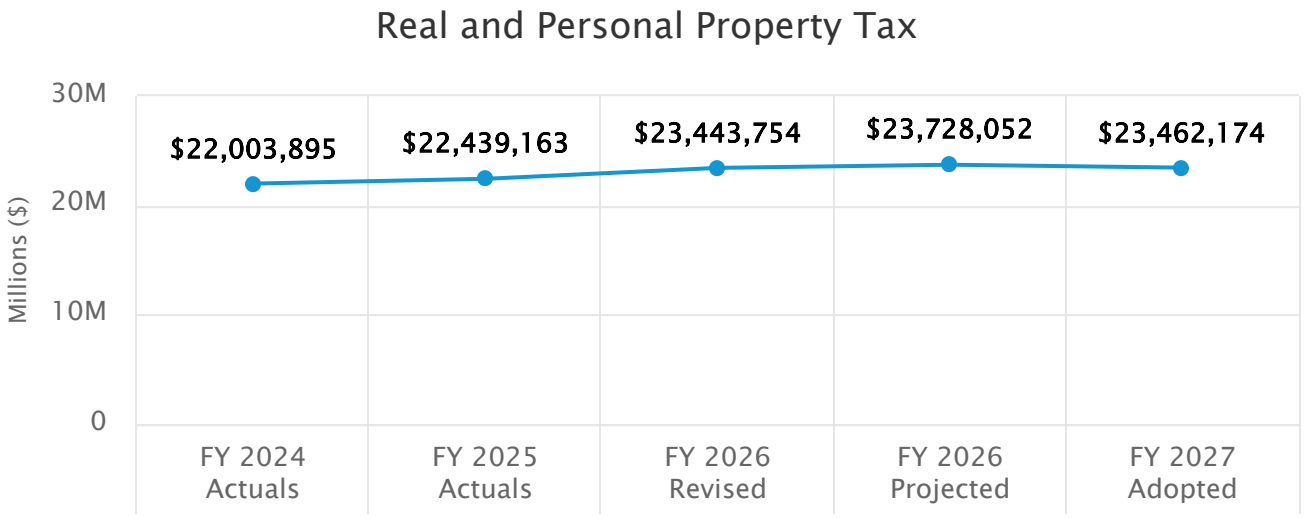



## Current Rate

The 2025 millage rate was set at the July 28, 2025 Council meeting based on the Tax Digest received from Fulton County. The 2025 millage rate is 3.492 mills or $3.492 for every $1,000 of net assessed value. The FY2026 millage rate will be set when the City receives the final digest from the Fulton County Tax Commissioner's office. On August 4, 2026, the Superior Court of Fulton County granted Fulton County a Temporary Collection Order to authorize the immediate and temporary collection of property taxes based on 2026 values and 2025 millage rates since the Tax Assessor's office had not completed the assessment for all parcels. Once the Tax Assessor's office completes their work, and the digest is received, normal procedures will be followed to advertise the millage hearings and set the 2026 millage rate. The FY2027 millage rate will be set in the summer of 2027.

## Projection

The FY2027 revenue projection uses a millage rate of 3.470 which is the estimated rollback rate for 2026. As with years past, the forecasting of property tax revenue for FY2027 continues to be impacted by timing. The 2026 property tax bills were mailed by Fulton County on August 15th after being granted a Temporary Collection Order (TCO) on August 4th. For the purpose of forecasting revenues for FY2027, staff has assumed: on-time billing by Fulton County (4% of FY2026 property taxes and 96% of FY2027 property taxes will be collected in FY2027), collections of 97% of billed taxes (assuming 3% reduction from appeals and non-payments which aligns with historical trends), and an estimated rollback millage rate of 3.470 or $3.470 per $1,000 of taxable value. An estimated digest growth assumption of $100M has been used.

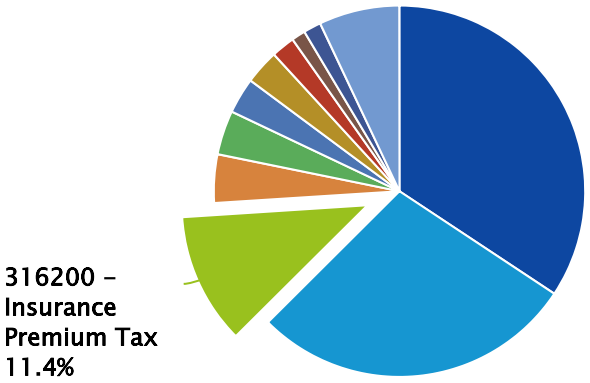

Real and Personal Property Tax
30M
20M
10M
0
Millions ($)
$22,003,895
$22,439,163
$23,443,754
$23,728,052
$23,462,174
FY 2024 Actuals
FY 2025 Actuals
FY 2026 Revised
FY 2026 Projected
FY 2027 Adopted

# Revenue Detail: Insurance Premium Tax

$9,500,000 of $83,071,724
11.44% of Adopted 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

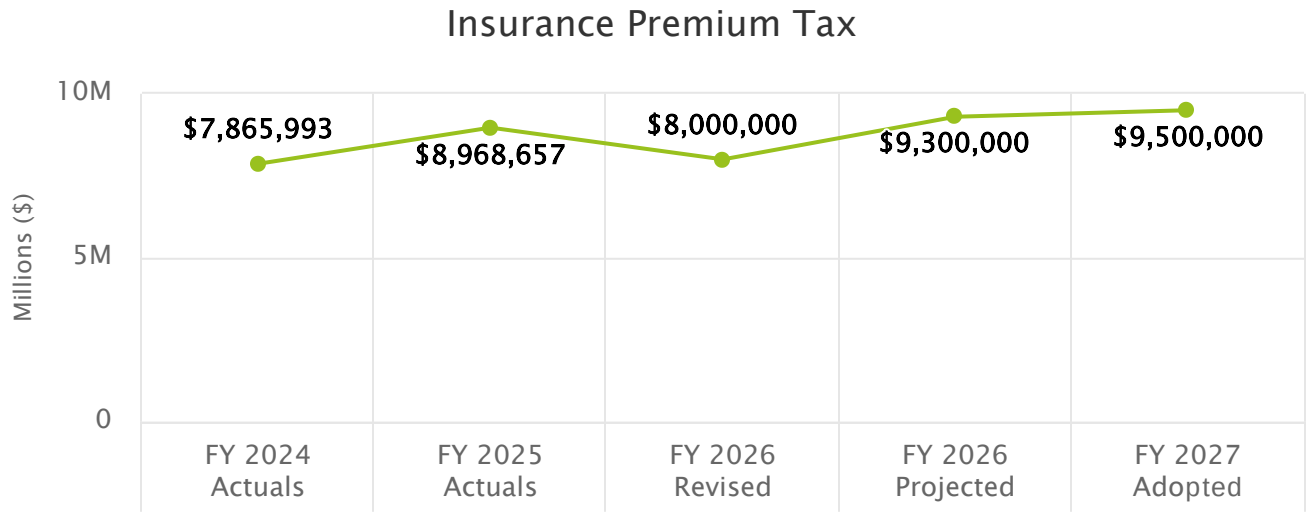
Insurance Premium Taxes are collected by the Georgia Commissioner of Insurance and distributed to municipalities based on premiums allocated on a population ratio formula (the population of Johns Creek divided by the population of all other municipalities in Georgia). The tax is distributed in a lump sum payment each fall.

## Current Rate

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 FY2027 revenue projection reflects an increase of 18.8% over the FY2026 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2026.

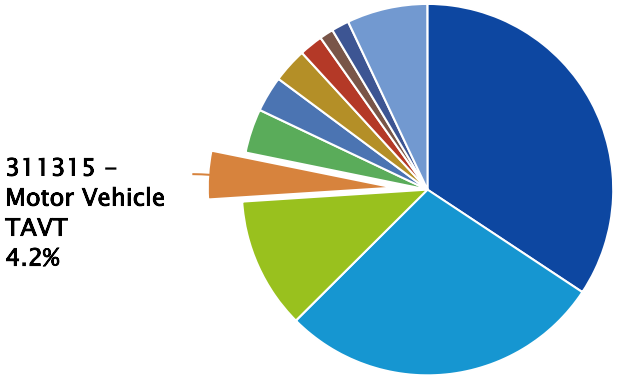


# Revenue Detail: Motor Vehicle TAVT

$3,500,000 of $83,071,724
4.21% of Adopted Revenues

## Purpose

In 2012, the Georgia General Assembly passed House Bill 386 which changed the way motor vehicles are taxed in Georgia. Under prior law, motor vehicles were generally subject to sales tax at the time of purchase and an annual ad valorem tax every year thereafter. Under House Bill 386, motor vehicles titled in Georgia on or after March 1, 2013 are subject to a one-time Title Ad Valorem Tax (TAVT) and are exempt from sales tax and annual ad valorem tax.




## Mechanics

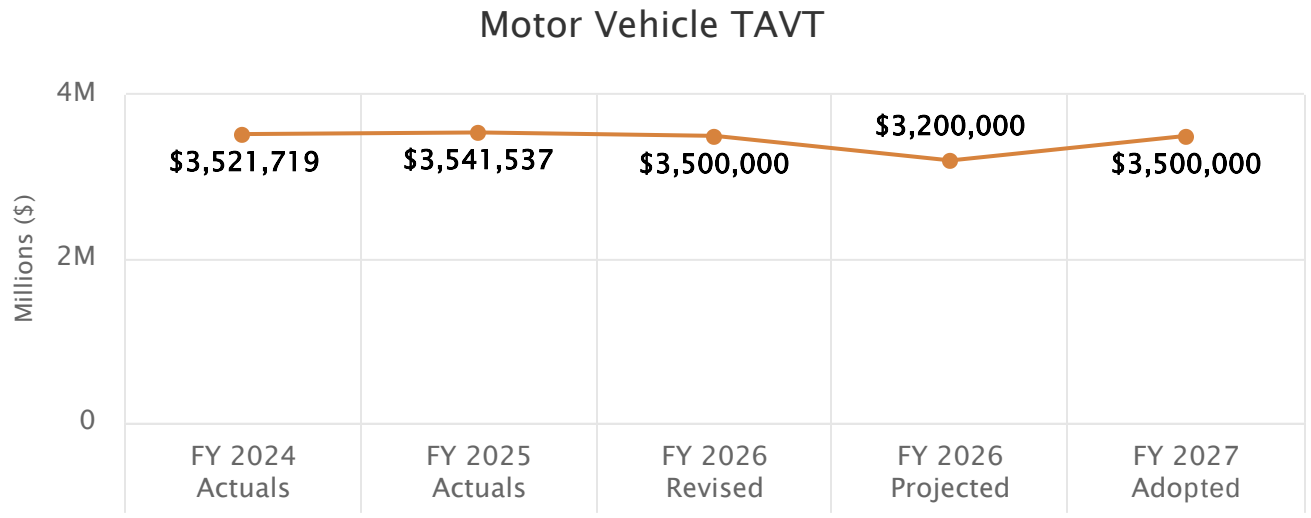
The 7% Tax is collected by the Georgia Department of Revenue (GDOR). Effective July 1, 2019, GDOR retains 35% and distributes the remaining 65% to Fulton County based on sales within that part of the county. Fulton County then distributes the funds to government entities within Fulton County based on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

## Current Rate

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

## Projection

The FY2027 revenue projection reflects a 0.0% change from the FY2026 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2026.

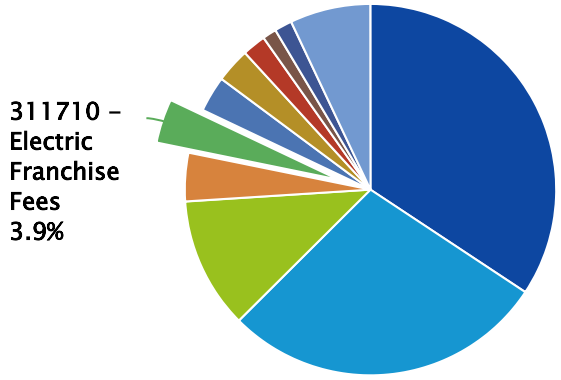


# Revenue Detail: Electric Franchise Fees

$3,200,000 of $83,071,724
3.85% of Adopted Revenues

## Purpose

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




## Mechanics

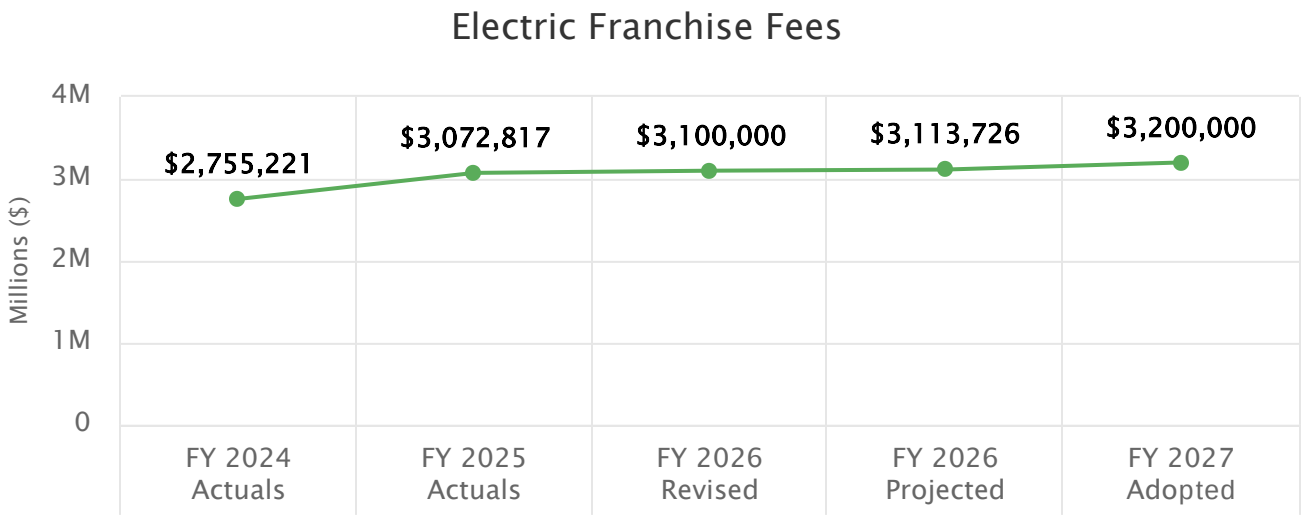
The City currently collects electric franchise fees from two electricity providers: Georgia Power and Sawnee EMC. Georgia Power remits payments annually, while Sawnee remits payments quarterly.

## Current Rate

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

## Projection

The FY2027 revenue projection reflects a 3.2% increase over the FY2026 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2026.

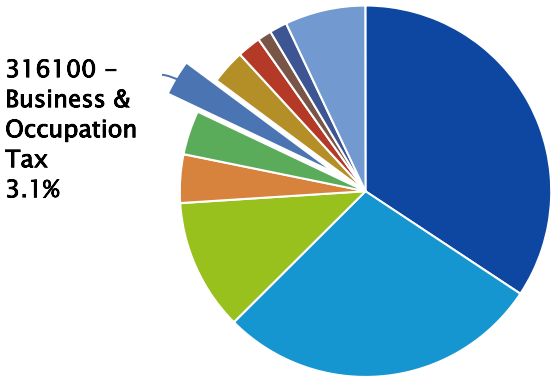


# Revenue Detail: Business & Occupation Tax

$2,600,000 of $83,071,724
3.13% of Adopted 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

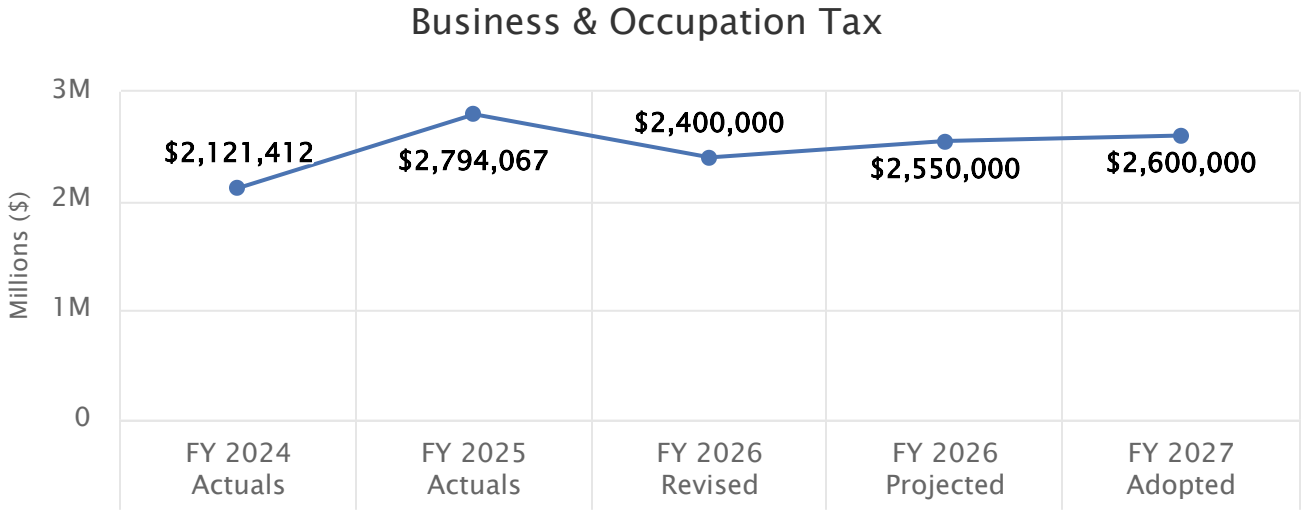
City Council adopts a schedule of fees establishing the taxation method and scale for occupations within the City. The current methodology utilizes a combination of profitability ratios, gross receipts, and number of employees to reach a final tax number. Businesses must pay their occupation taxes annually 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 FY2027 revenue projection reflects a 8.3% increase over the FY2026 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2026.

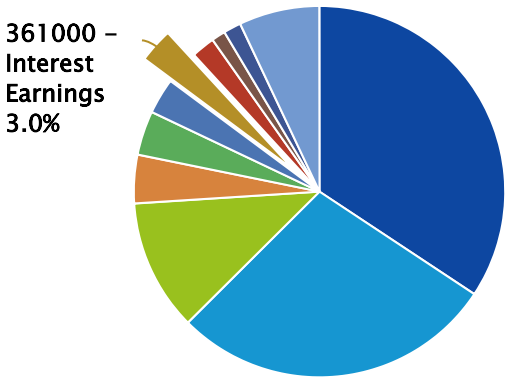


# Revenue Detail: Interest Earnings

$2,500,000 of $83,071,724
3.01% of Adopted Revenues

## Purpose

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




## Mechanics

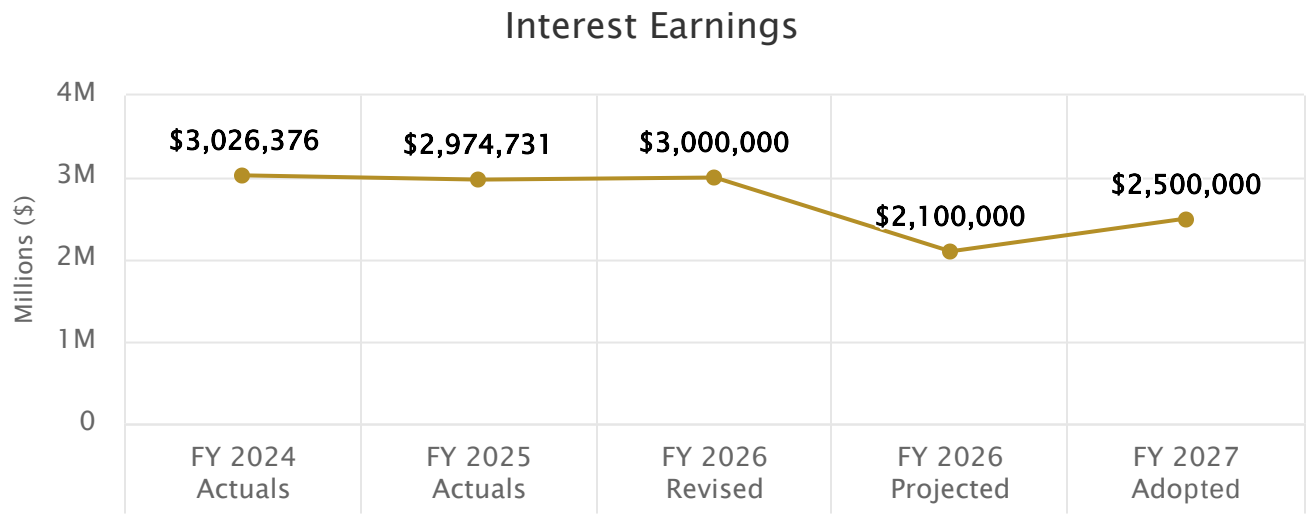
Interest is paid monthly or quarterly to the City from funds on deposit at various financial institutions. Working with an Investment Advisor, the City seeks to maximize the interest earnings on investable funds while maintaining focus on safety of principal and sufficient liquidity to meet the needs of the City, while attaining a market rate of return throughout budgetary and economic cycles.

## Current Rate

The current rate for all of our financial investments are detailed in a Quarterly Investment Report. As of March 31, 2026, interest earning rates averaged 3.2% across the City's investment portfolio.

## Projection

The FY2027 revenue projection reflects a 16.7% decrease from the FY2026 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2026. The decrease considers use of funds authorized by council in FY2026 that reduces the investable cash balance.

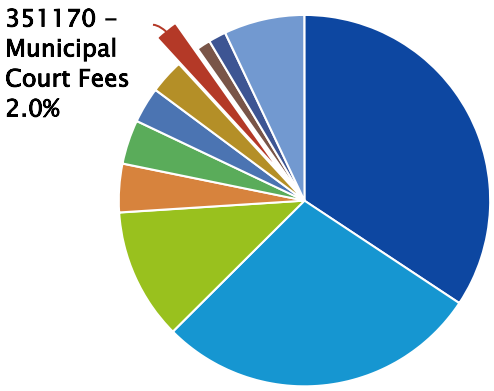


# Revenue Detail: Municipal Court Fees

$1,700,000 of $83,071,724
2.05% of Adopted Revenues

## Purpose

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




## Mechanics

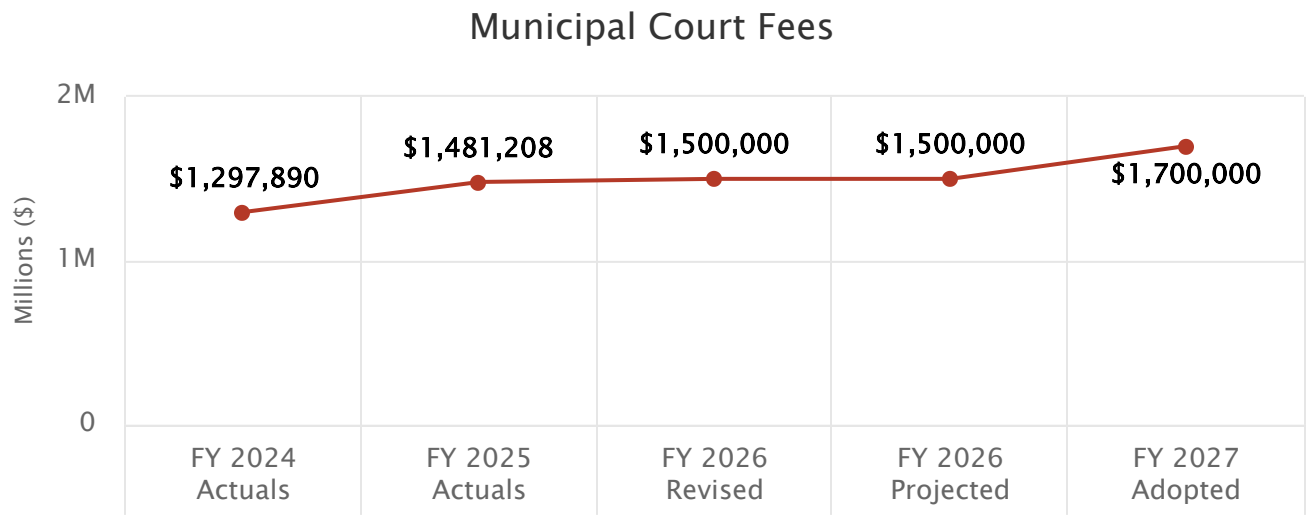
Municipal Court sentences require specific payments for violations of traffic laws and municipal ordinances as deterrence for offenses committed within the City's jurisdiction.

## Current Rate

Fines issued by the Municipal Court reflect consistent fee amounts with the standardized maximum amount varying according to violation and statute. Effective July 1, 2025, the City insourced probation services and directly collects associated fees.

## Projection

The FY2027 revenue projection reflects a 13.3% increase over the FY2026 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2026 including the fees associated with probation services.

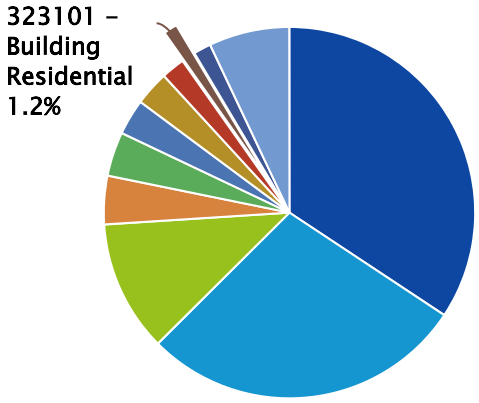


# Revenue Detail: Building Residential

$1,000,000 of $83,071,724
1.20% of Adopted Revenues

## Purpose

Building Residential fees are charged to those receiving building permits. The Building Residential category includes all residential building permits, such as new single family residences (detached and attached), additions. Decks, basement finishes, and accessory structures. These fees help cover expenses like plan review, inspections, and associated administrative tasks.




## Mechanics

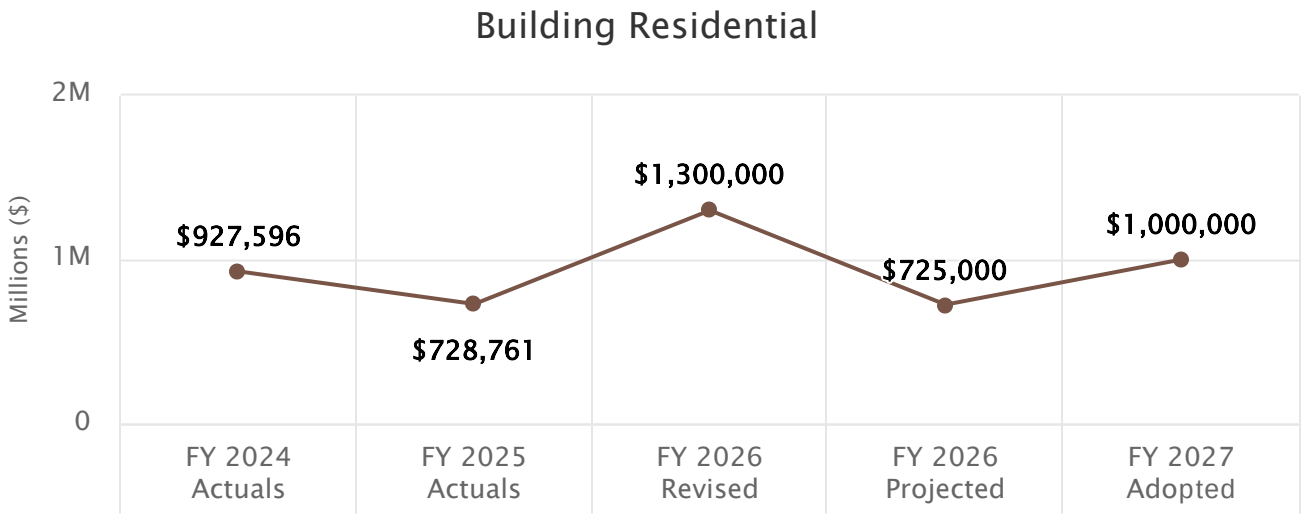
The City currently collects building permit fees resulting from applications for building permits. Permit fees for building projects are calculated using the International Code Council's (ICC) Building Valuation Data.

## Current Rate

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

## Projection

The FY2027 revenue projection reflects a 23.1% decrease from the FY2026 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2026 where the City estimated elevated Building Residential revenues in FY2026 from several new single-family residential and townhome developments.

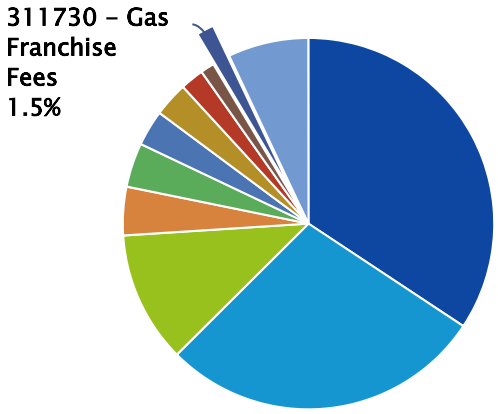


# Revenue Detail: Gas Franchise Fees

$1,275,000 of $83,071,724
1.53% of Adopted 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

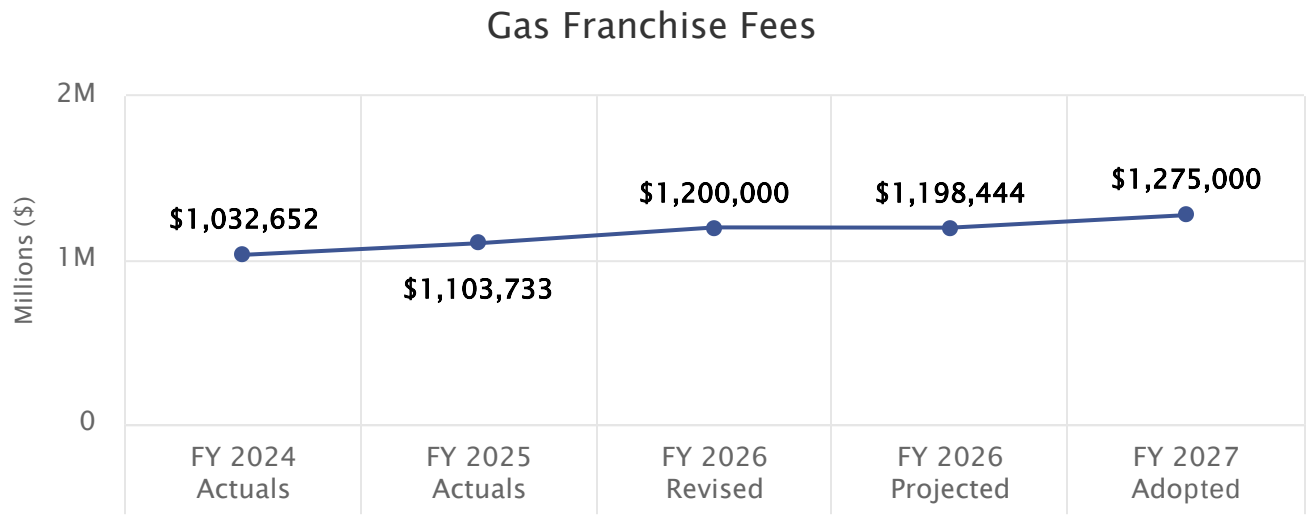
The City currently collects gas franchise fees from one natural gas provider: Atlanta Gas Light (AGL). AGL remits their payments quarterly.

## 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 FY2027 revenue projection reflects a 6.3% increase over the FY2026 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2026.



# Personnel

This budget authorizes the addition of two new positions for a total of 293 full-time positions. As with prior years, the public safety personnel make up the bulk (195 positions or 67%) of the City's personnel.

| | FTE |
|---|---|
| **City Clerk** | |
| Administrative Assistant | 1 |
| Assistant City Clerk | 1 |
| City Clerk | 1 |
| **Total City Clerk** | **3** |
| **City Council** | |
| Manager of Office of the Mayor | 1 |
| **Total City Council** | **1** |
| **City Manager** | |
| Assistant City Manager | 2 |
| City Manager | 1 |
| Executive Assistant | 1 |
| Special Projects Coordinator | 1 |
| **Total City Manager** | **5** |
| **Communications** | |
| Communications Director | 1 |
| Digital Production Manager | 1 |
| Electronic Communications Manager | 1 |
| Senior Communications Manager | 1 |
| **Total Communications** | **4** |
| **Community Development** | |
| Administrative Assistant | 1 |
| Business Solutions Analyst | 1 |
| Chief Building Official | 1 |
| Chief Code Compliance Officer | 1 |
| Code Compliance Officer | 1 |
| Community Development Director | 1 |
| Development Services Manager | 1 |
| Economic Development Manager - Transferred from City Manager's Office | 1 |
| Land Development Engineer | 1 |
| Land Development Inspector II | 2 |
| Permit Tech | 2 |
| Planner II | 1 |
| Planner III | 1 |
| Planning and Zoning Manager | 1 |
| Plans Coordinator | 1 |
| Plans Examiner | 1 |
| **Total Community Development** | **18** |
| **Court** | |
| Assistant Court Clerk | 3 |
| Municipal Court Administrator | 1 |
| Probation Manager | 1 |

| | FTE |
|---|---|
| Probation Officer | 1 |
| **Total Court** | **6** |
| | |
| **Facilities** | |
| Building Superintendent - Transferred from Fire | 1 |
| Capital Project Manager - Transferred from Rec and Parks | 1 |
| Facilities Manager - New position | 1 |
| Field Superintendent - Transferred from Rec and Parks | 2 |
| Receptionist - Transferred from Community Development | 1 |
| **Total Facilities** | **6** |
| | |
| **Finance** | |
| Accountant | 1 |
| A/P Specialist | 1 |
| Controller/Assistant Finance Director | 1 |
| Executive Assistant | 1 |
| Finance Analyst | 1 |
| Finance Director | 1 |
| Financial Services Supervisor | 1 |
| Project Analyst | 1 |
| Purchasing Manager | 1 |
| Revenue Analyst | 1 |
| Revenue Specialist | 1 |
| Revenue Technician | 1 |
| **Total Finance** | **12** |
| | |
| **Fire** | |
| Deputy Fire Chief | 2 |
| Deputy Fire Marshal | 1 |
| Deputy Fire Marshal Paramedic | 1 |
| Executive Assistant | 1 |
| Fire Apparatus Operator EMT | 16 |
| Fire Apparatus Operator Paramedic | 2 |
| Fire Battalion Chief EMT | 1 |
| Fire Battalion Chief Paramedic | 2 |
| Fire Captain EMT | 7 |
| Fire Captain of Training & Preparedness (Paramedic) | 1 |
| Fire Captain Paramedic | 5 |
| Fire Captain, Support Services (Paramedic) | 1 |
| Fire Chief | 1 |
| Firefighter | 1 |
| Firefighter EMT | 20 |
| Firefighter EMT Cadet | 4 |
| Firefighter Paramedic | 12 |
| Fire Lieutenant EMT | 3 |
| Fire Lieutenant Paramedic | 6 |
| Fire Lieutenant, Training Division | 1 |
| Fire Marshal | 1 |
| **Total Fire** | **89** |
| | |
| **Human Resources** | |
| Executive Assistant | 1 |
| HR Director | 1 |
| Human Resources Generalist | 2 |

| | FTE |
|---|---|
| Risk Manager | 1 |
| **Total Human Resources** | **5** |
| | |
| **IT/GIS** | |
| Applications Support Manager | 1 |
| GIS Analyst I | 1 |
| GIS Manager | 1 |
| IT Applications Analyst | 1 |
| IT Director | 1 |
| IT Systems Manager | 1 |
| IT Technician | 2 |
| Network Engineer | 1 |
| **Total IT/GIS** | **9** |
| | |
| **Police** | |
| Administrative Assistant | 1 |
| Assistant Police Records Manager | 1 |
| Background/Internal Affairs Investigator | 1 |
| Chief of Police | 1 |
| Deputy Chief | 1 |
| Executive Assistant | 1 |
| Fleet Manager | 1 |
| Maintenance Worker | 2 |
| Master Police Officer | 11 |
| Master Police Officer UPD | 16 |
| Mental Health Clinician | 1 |
| Police Admin Operations Manager | 1 |
| Police Captain | 4 |
| Police Captain UPD | 3 |
| Police CSI Evidence Technician | 2 |
| Police Lieutenant | 3 |
| Police Lieutenant UPD | 5 |
| Police Major | 3 |
| Police Officer | 1 |
| Police Officer Cadet | 5 |
| Police Officer/Detective | 3 |
| Police Officer UPD | 20 |
| Police Records Clerk | 6 |
| Police Records Manager | 1 |
| Police Sergeant | 3 |
| Police Sergeant UPD | 9 |
| **Total Police** | **106** |
| | |
| **Public Works** | |
| Assistant Public Works Director | 1 |
| Capital Program Manager | 1 |
| Construction Coordinator | 2 |
| Construction Manager | 1 |
| Executive Assistant | 1 |
| Field Services Manager | 1 |
| Field Services Superintendent | 2 |
| Land Acquisition Specialist | 1 |
| Public Works Director | 1 |
| Right of Way Coordinator | 1 |
| Stormwater Engineer | 1 |

| | FTE |
|---|---|
| Stormwater Grant Program Coordinator/Inspector - New position | 1 |
| Stormwater Inspector | 1 |
| Stormwater Manager | 1 |
| Traffic Engineer | 1 |
| Traffic Manager | 1 |
| Traffic Superintendent | 2 |
| Transportation Engineer | 1 |
| Transportation Planner | 1 |
| Transportation Project Manager | 1 |
| **Total Public Works** | **23** |
| | |
| **Recreation & Parks** | |
| Recreation and Parks Director | 1 |
| Recreation Coordinator | 3 |
| Recreation Manager | 1 |
| Special Event Planner | 1 |
| **Total Recreation & Parks** | **6** |

The largest expenditures in the FY2027 Budget are the personnel costs at $47M or roughly 71.2% 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 FY2027 Budget. Increases or (decreases) are shown as well as the percentage of the increase or (decrease).

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $25,092,678 | $27,440,355 | $23,319,983 | $26,695,052 | $28,735,265 | $1,294,910 | 5% |
| 511151 - Car Allowance | $65,400 | $70,200 | $54,500 | $65,188 | $65,400 | $(4,800) | -7% |
| 511152 - Housing Stipend | $210,400 | $220,800 | $215,200 | $246,610 | $249,600 | $28,800 | 13% |
| 511153 - Gym Membership | $14,595 | $14,760 | $13,050 | $14,746 | $15,840 | $1,080 | 7% |
| 511154 - Paramedic Incentive Pay | $72,500 | $72,500 | $77,500 | $77,500 | $90,000 | $17,500 | 24% |
| 511155 - Signing Bonus | $70,000 | $55,000 | $90,000 | $80,000 | $35,000 | $(20,000) | -36% |
| 511156 - Retention Bonus | $95,000 | $100,000 | $70,000 | $70,000 | $75,000 | $(25,000) | -25% |
| 511157 - SWAT Bonus | $0 | $0 | $0 | $0 | $27,500 | $27,500 | 100% |
| 511200 - Temp Part-Time Employee | $523,771 | $581,400 | $564,438 | $649,571 | $601,831 | $20,431 | 4% |
| 511300 - Overtime | $1,798,671 | $1,261,920 | $1,542,477 | $1,793,731 | $1,547,500 | $285,580 | 23% |
| 511400 - Holiday Pay | $215,811 | $183,120 | $138,340 | $174,731 | $189,000 | $5,880 | 3% |
| 512101 - Health | $5,355,888 | $6,530,182 | $5,260,399 | $5,994,604 | $7,381,711 | $851,529 | 13% |
| 512102 - L T Disability | $87,075 | $148,440 | $54,122 | $68,899 | $157,232 | $8,792 | 6% |
| 512103 - Dental | $191,769 | $248,916 | $182,004 | $213,566 | $233,344 | $(15,572) | -6% |
| 512104 - Life | $134,945 | $113,689 | $92,215 | $100,765 | $119,566 | $5,877 | 5% |
| 512200 - Social Security FICA | $1,637,517 | $1,854,699 | $1,526,402 | $1,744,363 | $1,954,641 | $99,942 | 5% |
| 512300 - Medicare | $389,025 | $433,705 | $360,399 | $410,389 | $457,659 | $23,954 | 6% |
| 512400 - Retirement | $3,854,044 | $4,580,752 | $3,702,335 | $4,333,933 | $4,807,921 | $227,169 | 5% |
| 512700 - Workers Compensation | $470,580 | $571,178 | $539,375 | $590,470 | $432,721 | $(138,457) | -24% |
| **Total Personnel** | **$40,279,669** | **$44,481,616** | **$37,802,739** | **$43,324,118** | **$47,176,731** | **$2,695,115** | **6%** |

## Assumptions:

- The FY2027 budget includes a 2.99% COLA for all full-time and part-time employees based on the average US CPI index for the months of January through April 2026.
- The FY2027 budget assumes merit step increases of 3.3% for full-time employees and 3.5% for Department Heads.
- The FY2027 Health Benefit Package assumes a 16% premium increase for Health and Vision coverages effective January 2027, while Dental coverage rates are projected to remain unchanged.
- No premium rate increase is anticipated in FY2027 for Life and Long-Term Disability coverages; however, total costs are projected to increase by $9,286 due to higher salary levels, as premiums are salary-based.
- SWAT Bonus was previously included in the Regular Salary line. For FY2027 it has been added as a separate line item.
- The Signing and Retention bonuses are based on those hitting milestones.
- Paramedic incentive pay is based on increased count in paramedics.
- The increase in the Overtime budget of $285,580 is primarily due to right-sizing the Fire Department overtime budget.

## Departmental Summaries

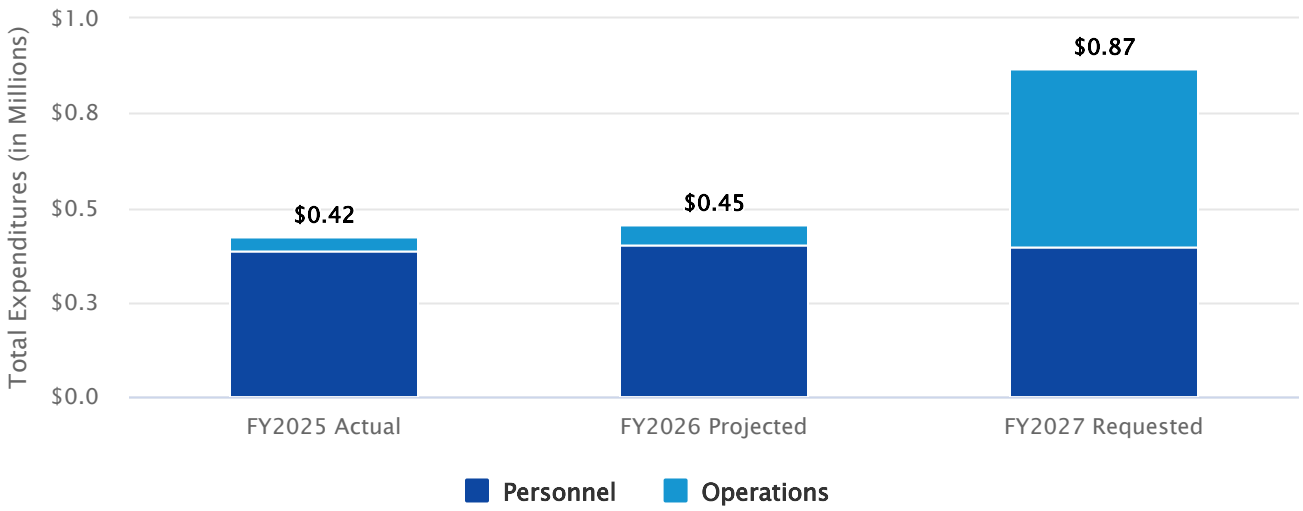
| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **City Clerk** | | | | | | | |
| Personnel | $385,575 | $406,348 | $337,438 | $389,227 | $394,404 | $(11,944) | -3% |
| Operations | $38,972 | $222,412 | $34,414 | $42,526 | $473,771 | $251,359 | 113% |
| **Total City Clerk** | **$424,547** | **$628,760** | **$371,852** | **$431,753** | **$868,175** | **$239,415** | **38%** |
| **City Council** | | | | | | | |
| Personnel | $254,393 | $259,426 | $221,221 | $257,480 | $264,107 | $4,681 | 2% |
| Operations | $26,643 | $80,000 | $16,353 | $19,159 | $80,000 | $0 | 0% |
| **Total City Council** | **$281,036** | **$339,426** | **$237,574** | **$276,639** | **$344,107** | **$4,681** | **1%** |
| **City Manager** | | | | | | | |
| Personnel | $1,407,754 | $1,524,841 | $1,237,608 | $1,424,064 | $1,366,026 | $(158,815) | -10% |
| Operations | $283,700 | $561,860 | $156,552 | $385,505 | $413,070 | $(148,790) | -26% |
| **Total City Manager** | **$1,691,454** | **$2,086,701** | **$1,394,160** | **$1,809,569** | **$1,779,096** | **$(307,605)** | **-15%** |
| **Communications** | | | | | | | |
| Personnel | $795,076 | $802,636 | $668,415 | $763,180 | $833,578 | $30,942 | 4% |
| Operations | $82,188 | $136,977 | $80,262 | $122,015 | $231,776 | $94,799 | 69% |
| **Total Communications** | **$877,264** | **$939,613** | **$748,677** | **$885,195** | **$1,065,354** | **$125,741** | **13%** |
| **Community Development** | | | | | | | |
| Personnel | $2,290,756 | $2,650,713 | $2,156,349 | $2,514,273 | $2,890,995 | $240,282 | 9% |
| Operations | $418,656 | $499,600 | $365,762 | $489,293 | $671,490 | $171,890 | 34% |
| **Total Community Development** | **$2,709,412** | **$3,150,313** | **$2,522,111** | **$3,003,566** | **$3,562,485** | **$412,172** | **13%** |
| **Court** | | | | | | | |
| Personnel | $538,372 | $717,040 | $626,068 | $703,498 | $783,786 | $66,746 | 9% |
| Operations | $320,960 | $347,660 | $250,901 | $311,363 | $370,107 | $22,447 | 6% |
| **Total Court** | **$859,332** | **$1,064,700** | **$876,969** | **$1,014,861** | **$1,153,893** | **$89,193** | **8%** |
| **Facilities** | | | | | | | |
| Personnel | $0 | $0 | $0 | $0 | $864,676 | $864,676 | 100% |
| Operations | $712,361 | $828,741 | $584,363 | $747,919 | $3,351,960 | $2,523,219 | 304% |
| **Total Facilities** | **$712,361** | **$828,741** | **$584,363** | **$747,919** | **$4,216,636** | **$3,387,895** | **409%** |
| **Finance** | | | | | | | |
| Personnel | $1,540,076 | $1,661,664 | $1,350,012 | $1,558,214 | $1,763,099 | $101,435 | 6% |
| Operations | $230,952 | $297,540 | $230,917 | $309,022 | $355,225 | $57,685 | 19% |
| **Total Finance** | **$1,771,028** | **$1,959,204** | **$1,580,929** | **$1,867,236** | **$2,118,324** | **$159,120** | **8%** |
| **Fire** | | | | | | | |
| Personnel | $14,166,540 | $14,488,292 | $12,613,651 | $14,380,886 | $15,390,893 | $902,601 | 6% |
| Operations | $1,694,091 | $1,867,369 | $1,450,591 | $1,733,907 | $1,870,904 | $3,535 | 0% |
| **Total Fire** | **$15,860,631** | **$16,355,661** | **$14,064,242** | **$16,114,793** | **$17,261,797** | **$906,136** | **6%** |
| **Human Resources** | | | | | | | |
| Personnel | $637,305 | $760,764 | $615,132 | $696,029 | $826,049 | $65,285 | 9% |
| Operations | $605,136 | $809,360 | $640,002 | $702,774 | $849,983 | $40,623 | 5% |
| **Total Human Resources** | **$1,242,441** | **$1,570,124** | **$1,255,134** | **$1,398,803** | **$1,676,032** | **$105,908** | **7%** |
| **IT/GIS** | | | | | | | |
| Personnel | $1,298,471 | $1,434,021 | $1,273,953 | $1,427,917 | $1,632,983 | $198,962 | 14% |

## Departmental Summaries (continued)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| Operations | $1,463,489 | $1,674,414 | $1,492,643 | $1,645,067 | $1,934,345 | $259,931 | 16% |
| **Total IT/GIS** | **$2,761,960** | **$3,108,435** | **$2,766,596** | **$3,072,984** | **$3,567,328** | **$458,893** | **15%** |
| **Legal** | | | | | | | |
| Operations | $423,396 | $1,000,000 | $804,103 | $1,000,000 | $450,000 | $(550,000) | -55% |
| **Total Legal** | **$423,396** | **$1,000,000** | **$804,103** | **$1,000,000** | **$450,000** | **$(550,000)** | **-55%** |
| **Police** | | | | | | | |
| Personnel | $14,475,676 | $15,232,760 | $13,403,435 | $14,998,436 | $16,065,803 | $833,043 | 5% |
| Operations | $2,733,026 | $3,156,313 | $2,182,326 | $3,063,778 | $3,492,049 | $335,736 | 11% |
| **Total Police** | **$17,208,702** | **$18,389,073** | **$15,585,761** | **$18,062,214** | **$19,557,852** | **$1,168,779** | **6%** |
| **Public Works** | | | | | | | |
| Personnel | $993,119 | $2,959,224 | $1,893,565 | $2,634,429 | $2,769,877 | $(189,347) | -6% |
| Operations | $4,893,557 | $3,997,913 | $3,080,568 | $3,929,572 | $3,881,266 | $(116,647) | -3% |
| **Total Public Works** | **$5,886,676** | **$6,957,137** | **$4,974,133** | **$6,564,001** | **$6,651,143** | **$(305,994)** | **-4%** |
| **Recreation and Parks** | | | | | | | |
| Personnel | $1,496,556 | $1,583,887 | $1,405,892 | $1,576,485 | $1,330,455 | $(253,432) | -16% |
| Operations | $3,100,794 | $3,490,237 | $2,470,135 | $3,235,639 | $672,904 | $(2,817,333) | -81% |
| **Total Recreation and Parks** | **$4,597,350** | **$5,074,124** | **$3,876,027** | **$4,812,124** | **$2,003,359** | **$(3,070,765)** | **-61%** |
| **Total Expenditures** | **$57,307,590** | **$63,452,012** | **$51,642,631** | **$61,061,657** | **$66,275,581** | **$2,823,569** | **4%** |
| Personnel | $40,279,669 | $44,481,616 | $37,802,739 | $43,324,118 | $47,176,731 | $2,695,115 | 6% |
| Operations | $17,027,921 | $18,970,396 | $13,839,892 | $17,737,539 | $19,098,850 | $128,454 | 1% |
| **Total - All Departments** | **$57,307,590** | **$63,452,012** | **$51,642,631** | **$61,061,657** | **$66,275,581** | **$2,823,569** | **4%** |

# City Clerk (1001330)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $265,475 | $276,200 | $242,490 | $275,892 | $286,361 | $10,161 | 4% |
| 511151 - Car Allowance | $4,800 | $4,800 | $4,000 | $4,800 | $4,800 | $0 | 0% |
| 511300 - Overtime | $0 | $0 | $316 | $316 | $0 | $0 | 0% |
| 512101 - Health | $49,235 | $52,833 | $31,017 | $40,150 | $29,977 | $(22,856) | -43% |
| 512102 - L T Disability | $1,018 | $1,499 | $620 | $764 | $1,552 | $53 | 4% |
| 512103 - Dental | $1,488 | $1,851 | $828 | $1,125 | $776 | $(1,075) | -58% |
| 512104 - Life | $1,474 | $1,140 | $993 | $1,073 | $1,180 | $40 | 4% |
| 512200 - Social Security FICA | $16,328 | $17,124 | $15,062 | $16,744 | $17,482 | $358 | 2% |
| 512300 - Medicare | $3,819 | $4,005 | $3,523 | $3,916 | $4,088 | $83 | 2% |
| 512400 - Retirement | $41,290 | $46,125 | $38,184 | $44,110 | $47,772 | $1,647 | 4% |
| 512700 - Workers Compensation | $648 | $771 | $405 | $337 | $416 | $(355) | -46% |
| **Total Personnel** | **$385,575** | **$406,348** | **$337,438** | **$389,227** | **$394,404** | **$(11,944)** | **-3%** |
| **Operations** | | | | | | | |
| 521203 - Contractual Services | $16,049 | $22,850 | $15,646 | $17,713 | $38,000 | $15,150 | 66% |
| 521204 - Election | $0 | $165,000 | $0 | $0 | $388,000 | $223,000 | 135% |
| 523300 - Advertising | $6,464 | $6,500 | $7,481 | $7,481 | $5,500 | $(1,000) | -15% |
| 523400 - Printing and Binding | $0 | $300 | $0 | $0 | $300 | $0 | 0% |
| 523500 - Travel | $7,048 | $7,707 | $2,223 | $4,623 | $9,425 | $1,718 | 22% |
| 523600 - Dues and Fees | $758 | $1,215 | $928 | $928 | $1,150 | $(65) | -5% |
| 523700 - Education and Training | $5,613 | $7,293 | $5,689 | $6,540 | $7,450 | $157 | 2% |
| 523852 - Software Licensing Fee | $0 | $0 | $0 | $0 | $14,156 | $14,156 | 100% |
| 523901 - Hospitality | $690 | $6,200 | $669 | $3,007 | $5,740 | $(460) | -7% |
| 523905 - Recording Fees | $255 | $947 | $234 | $345 | $950 | $3 | 0% |
| 531000 - Supplies | $477 | $3,300 | $211 | $579 | $2,000 | $(1,300) | -39% |
| 531120 - Office Supplies | $1,432 | $800 | $1,274 | $1,201 | $800 | $0 | 0% |
| 531130 - Postage | $176 | $300 | $59 | $109 | $300 | $0 | 0% |
| 531703 - Operating Supplies | $10 | $0 | $0 | $0 | $0 | $0 | 0% |
| **Total Operations** | **$38,972** | **$222,412** | **$34,414** | **$42,526** | **$473,771** | **$251,359** | **113%** |
| **Total Expenditures** | **$424,547** | **$628,760** | **$371,852** | **$431,753** | **$868,175** | **$239,415** | **38%** |




## Personnel - Notable Changes in Expenditures

- ($11,944) Overall Personnel decrease based on net change in salaries and benefits plan selection choices by department personnel.

## Operations - Notable Changes in Expenditures

- 521203 Contractual Services - $15,150 increase primarily due to the addition of new software totaling $33,000 for Code review of ordinances and change in code of ordinance hosting platform, partially offset by reductions in other contractual service expenditures.
- 521204 Election - $223,000 increase based on estimated November 2027 Municipal Election and Runoff (Dec 2027) expenses. Actual costs will be set by IGA with Fulton County.
- 523500 Travel - $1,718 increase for staff participation in municipal clerk and records management professional organization conferences, certificate training, and continuing education.
- 523852 Software Licensing Fee - This was budgeted in Contractual Services in prior years.
- $251,359 Overall Operations increase.

## Expenditure Details

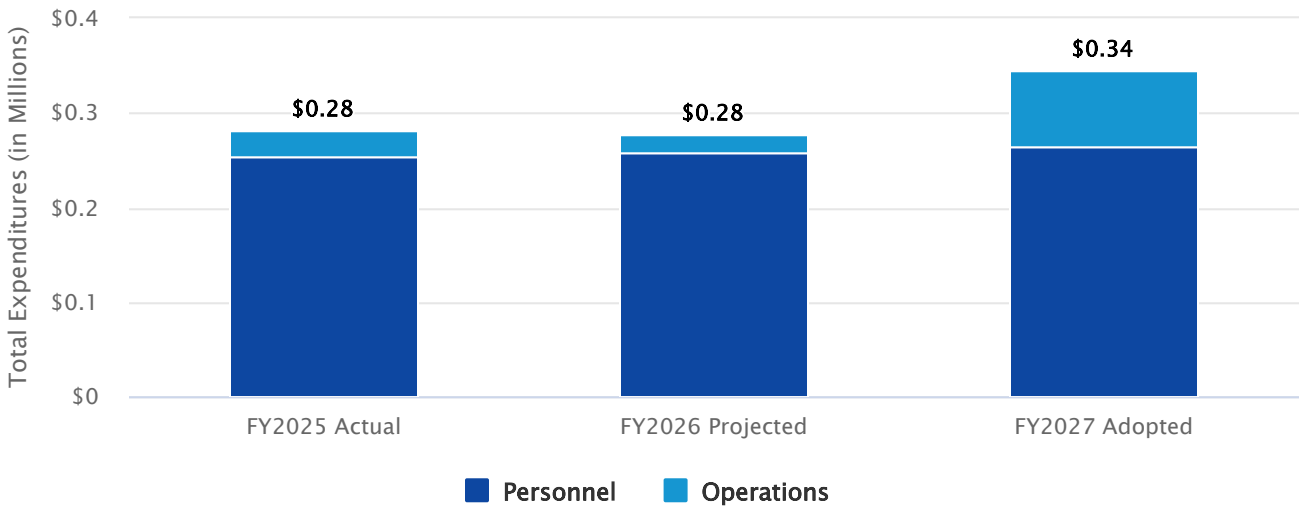
| | FY2027 |
|---|---|
| **521203 - Contractual Services** | |
| Code of Ordinances Review and Hosting - General Code | $33,000 |
| Final Codification with Municode | $5,000 |
| **Total 521203 - Contractual Services** | **$38,000** |
| **521204 - Election** | |
| Election - Fulton County | $388,000 |
| **Total 521204 - Election** | **$388,000** |
| **523300 - Advertising** | |
| Legal Ads - AJC | $2,500 |
| Legal Ads - Appen | $3,000 |
| **Total 523300 - Advertising** | **$5,500** |
| **523400 - Printing and Binding** | |
| Public Comment Cards | $300 |
| **Total 523400 - Printing and Binding** | **$300** |
| **523500 - Travel** | |
| Consolidated travel expenses associated with staff participation in municipal clerk and records management professional organization conferences, certificate training, and continuing education. | $9,425 |
| **Total 523500 - Travel** | **$9,425** |
| **523600 - Dues and Fees** | |
| Georgia Clerks Association | $450 |
| Georgia Records Association | $75 |
| International Institute of Municipal Clerks | $625 |
| **Total 523600 - Dues and Fees** | **$1,150** |
| **523700 - Education and Training** | |
| Consolidated education and training expenses for staff participation in municipal clerk and records management professional organization conferences, certificate training, and continuing education. | $7,450 |
| **Total 523700 - Education and Training** | **$7,450** |
| **523852 - Software Licensing Fee** | |
| CaseGuard - ORR Redaction Software | $3,348 |
| GovQA - ORR Tracking Software | $10,808 |
| **Total 523852 - Software Licensing Fee** | **$14,156** |
| **523901 - Hospitality** | |
| Boards and Commissions Recognition Dinner | $5,000 |
| Georgia Clerks Meetings | $200 |
| Quarterly Team Building | $360 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Team Meetings, Celebrations, and Recognition | $180 |
| **Total 523901 - Hospitality** | **$5,740** |
| **523905 - Recording Fees** | |
| Recording Fees - GSCCCA - Recordings and monthly subscription | $950 |
| **Total 523905 - Recording Fees** | **$950** |
| **531000 - Supplies** | |
| Supplies - Basic Office Supplies | $2,000 |
| **Total 531000 - Supplies** | **$2,000** |
| **531120 - Office Supplies** | |
| Office Supplies - Clerk Specific - Seals, archival paper, minute books | $800 |
| **Total 531120 - Office Supplies** | **$800** |
| **531130 - Postage** | |
| Postage (USPS, FEDEX) | $300 |
| **Total 531130 - Postage** | **$300** |
| **Total** | **$473,771** |

# City Council (1001310)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $205,021 | $207,923 | $176,564 | $206,767 | $210,533 | $2,610 | 1% |
| 511151 - Car Allowance | $4,800 | $4,800 | $4,000 | $4,800 | $4,800 | $0 | 0% |
| 512101 - Health | $12,177 | $13,498 | $12,142 | $13,391 | $15,224 | $1,726 | 13% |
| 512102 - L T Disability | $342 | $504 | $207 | $255 | $518 | $14 | 3% |
| 512103 - Dental | $374 | $392 | $334 | $379 | $388 | $(4) | -1% |
| 512104 - Life | $532 | $383 | $336 | $359 | $394 | $11 | 3% |
| 512200 - Social Security FICA | $12,990 | $12,891 | $11,197 | $12,837 | $13,017 | $126 | 1% |
| 512300 - Medicare | $3,038 | $3,015 | $2,619 | $3,002 | $3,044 | $29 | 1% |
| 512400 - Retirement | $14,679 | $15,513 | $13,575 | $15,488 | $15,940 | $427 | 3% |
| 512700 - Workers Compensation | $440 | $507 | $247 | $202 | $249 | $(258) | -51% |
| **Total Personnel** | **$254,393** | **$259,426** | **$221,221** | **$257,480** | **$264,107** | **$4,681** | **2%** |
| **Operations** | | | | | | | |
| 523500 - Travel | $16,345 | $20,000 | $7,813 | $8,000 | $20,000 | $0 | 0% |
| 523600 - Dues and Fees | $1,096 | $5,550 | $101 | $1,913 | $5,550 | $0 | 0% |
| 523700 - Education and Training | $4,392 | $11,200 | $3,060 | $3,124 | $11,200 | $0 | 0% |
| 523901 - Hospitality | $3,848 | $10,000 | $4,773 | $5,098 | $10,000 | $0 | 0% |
| 523906 - Local Grant Match | $0 | $30,000 | $0 | $0 | $30,000 | $0 | 0% |
| 531000 - Supplies | $343 | $250 | $123 | $124 | $250 | $0 | 0% |
| 531120 - Office Supplies | $461 | $3,000 | $483 | $900 | $3,000 | $0 | 0% |
| 531130 - Postage | $33 | $0 | $0 | $0 | $0 | $0 | 0% |
| 531703 - Operating Supplies | $125 | $0 | $0 | $0 | $0 | $0 | 0% |
| **Total Operations** | **$26,643** | **$80,000** | **$16,353** | **$19,159** | **$80,000** | **$0** | **0%** |
| **Total Expenditures** | **$281,036** | **$339,426** | **$237,574** | **$276,639** | **$344,107** | **$4,681** | **1%** |



## Personnel - Notable Changes in Expenditures

- 511100 Regular Employees salary - $2,610 increase due to COLA and Merit increases for full time staff position. Article II, Sec. 2.14. of the City Charter sets the salary of the Mayor and Council.
- 512101 Health insurance - $1,726 increase based on coverage and plan selection choices by full time staff personnel.
- $4,681 Overall Personnel increase.

## Operations - Notable Changes in Expenditures

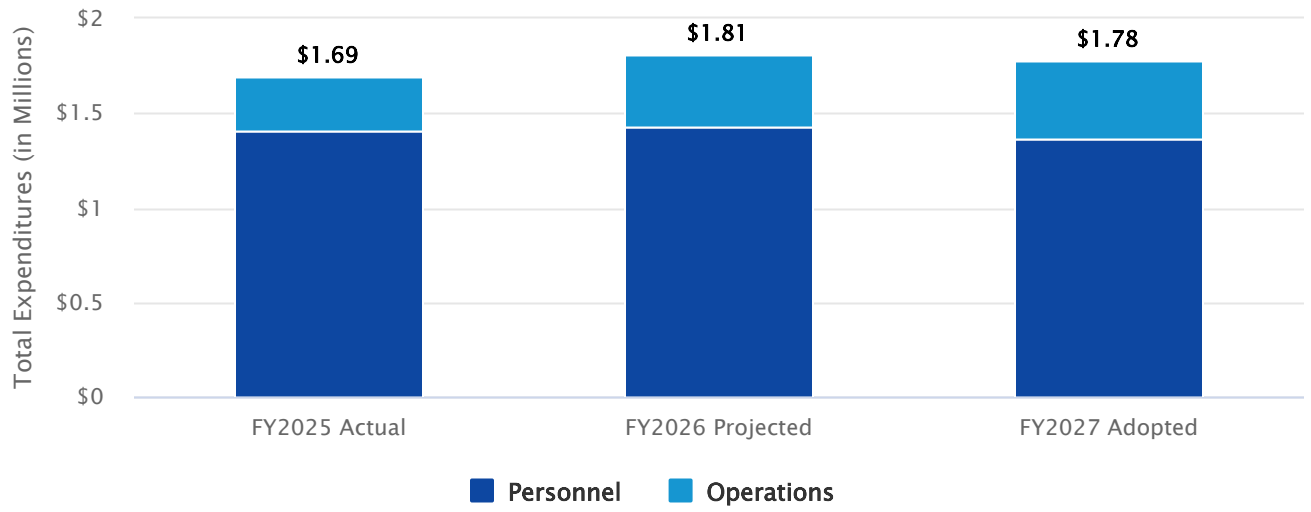
- $0 Overall Operations change.

## Expenditure Details

| | FY2027 |
|---|---|
| **523500 - Travel** | |
| Council Post 1 - travel costs, mileage and per diem for training | $2,857 |
| Council Post 2 - travel costs, mileage and per diem for training | $2,857 |
| Council Post 3 - travel costs, mileage and per diem for training | $2,857 |
| Council Post 4 - travel costs, mileage and per diem for training | $2,857 |
| Council Post 5 - travel costs, mileage and per diem for training | $2,857 |
| Council Post 6 - travel costs, mileage and per diem for training | $2,857 |
| Mayor - travel costs, mileage and per diem for training | $2,858 |
| **Total 523500 - Travel** | **$20,000** |
| **523600 - Dues and Fees** | |
| Council Post 1 - dues and fees | $792 |
| Council Post 2 - dues and fees | $792 |
| Council Post 3 - dues and fees | $792 |
| Council Post 4 - dues and fees | $792 |
| Council Post 5 - dues and fees | $792 |
| Council Post 6 - dues and fees | $792 |
| Mayor - dues and fees | $798 |
| **Total 523600 - Dues and Fees** | **$5,550** |
| **523700 - Education and Training** | |
| Council Post 1 - education and training, registrations and fees | $1,600 |
| Council Post 2 - education and training, registrations and fees | $1,600 |
| Council Post 3 - education and training, registrations and fees | $1,600 |
| Council Post 4 - education and training, registrations and fees | $1,600 |
| Council Post 5 - education and training, registrations and fees | $1,600 |
| Council Post 6 - education and training, registrations and fees | $1,600 |
| Mayor - education and training, registrations and fees | $1,600 |
| **Total 523700 - Education and Training** | **$11,200** |
| **523901 - Hospitality** | |
| MLK Breakfast | $5,000 |
| State of the City Address | $5,000 |
| **Total 523901 - Hospitality** | **$10,000** |
| **523906 - Local Grant Match** | |
| Council program to support arts | $30,000 |
| **Total 523906 - Local Grant Match** | **$30,000** |
| **531000 - Supplies** | |
| General Supplies | $250 |
| **Total 531000 - Supplies** | **$250** |
| **531120 - Office Supplies** | |
| Basic Office Supplies - Folders, Pens, Business Cards, etc. | $3,000 |
| **Total 531120 - Office Supplies** | **$3,000** |
| **Total** | **$80,000** |

# City Manager (1001320)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $998,989 | $1,055,314 | $877,336 | $1,003,275 | $968,315 | $(86,999) | -8% |
| 511151 - Car Allowance | $21,400 | $22,200 | $17,300 | $20,655 | $17,400 | $(4,800) | -22% |
| 511153 - Gym Membership | $105 | $180 | $0 | $0 | $0 | $(180) | -100% |
| 511300 - Overtime | $540 | $0 | $0 | $0 | $0 | $0 | 0% |
| 512101 - Health | $156,612 | $170,783 | $130,940 | $151,716 | $129,023 | $(41,760) | -24% |
| 512102 - L T Disability | $3,254 | $5,750 | $1,927 | $2,537 | $5,286 | $(464) | -8% |
| 512103 - Dental | $5,431 | $7,049 | $4,426 | $5,288 | $4,304 | $(2,745) | -39% |
| 512104 - Life | $3,680 | $4,372 | $2,626 | $3,117 | $4,020 | $(352) | -8% |
| 512200 - Social Security FICA | $51,955 | $65,429 | $45,205 | $53,373 | $59,974 | $(5,455) | -8% |
| 512300 - Medicare | $14,176 | $15,302 | $12,408 | $14,273 | $14,026 | $(1,276) | -8% |
| 512400 - Retirement | $150,288 | $176,976 | $144,451 | $169,048 | $162,713 | $(14,263) | -8% |
| 512700 - Workers Compensation | $1,324 | $1,486 | $989 | $782 | $965 | $(521) | -35% |
| **Total Personnel** | **$1,407,754** | **$1,524,841** | **$1,237,608** | **$1,424,064** | **$1,366,026** | **$(158,815)** | **-10%** |
| **Operations** | | | | | | | |
| 521200 - Professional Services | $62,094 | $107,500 | $59,245 | $90,000 | $107,500 | $0 | 0% |
| 521207 - Other Professional Services | $59,261 | $195,000 | $11,485 | $150,000 | $165,000 | $(30,000) | -15% |
| 523300 - Advertising | $16,944 | $49,000 | $1,100 | $6,739 | $0 | $(49,000) | -100% |
| 523400 - Printing and Binding | $0 | $5,000 | $1,003 | $1,204 | $0 | $(5,000) | -100% |
| 523500 - Travel | $7,955 | $15,381 | $7,244 | $9,807 | $15,079 | $(302) | -2% |
| 523600 - Dues and Fees | $62,232 | $123,560 | $53,224 | $80,000 | $84,665 | $(38,895) | -31% |
| 523700 - Education and Training | $27,747 | $24,619 | $5,063 | $15,000 | $24,126 | $(493) | -2% |
| 523901 - Hospitality | $32,684 | $39,700 | $15,816 | $30,000 | $13,600 | $(26,100) | -66% |
| 531120 - Office Supplies | $504 | $2,000 | $1,476 | $1,859 | $2,000 | $0 | 0% |
| 531130 - Postage | $13,493 | $100 | $591 | $591 | $100 | $0 | 0% |
| 531703 - Operating Supplies | $786 | $0 | $305 | $305 | $1,000 | $1,000 | 100% |
| **Total Operations** | **$283,700** | **$561,860** | **$156,552** | **$385,505** | **$413,070** | **$(148,790)** | **-26%** |
| **Total Expenditures** | **$1,691,454** | **$2,086,701** | **$1,394,160** | **$1,809,569** | **$1,779,096** | **$(307,605)** | **-15%** |



## Personnel - Notable Changes in Expenditures

- ($158,815) Overall Personnel decrease due to net change in salaries and benefits plan selection choices by department personnel and moving the Economic Development position to Community Development.

## Operations - Notable Changes in Expenditures

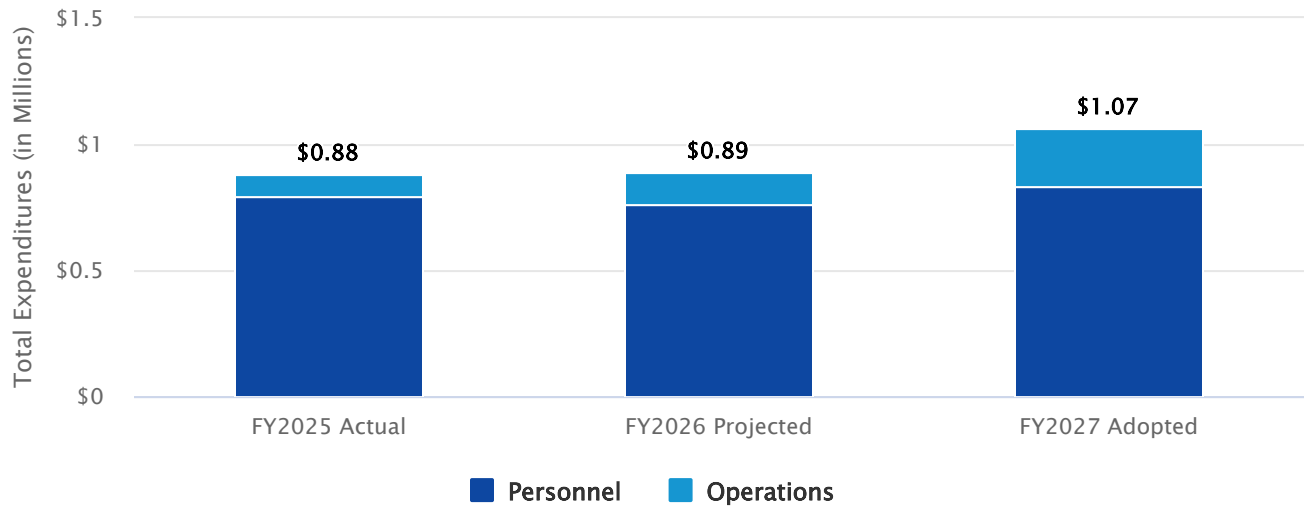
- ($148,790) Overall Operations decrease due to moving the associated Economic Development expenditures to Community Development and moving Advertising to Communications.

## Expenditure Details

| | FY2027 |
|---|---|
| **521200 - Professional Services** | |
| Renderings | $12,500 |
| Studies, consultants, and other services | $95,000 |
| **Total 521200 - Professional Services** | **$107,500** |
| **521207 - Other Professional Services** | |
| ARC Green Communities projects | $15,000 |
| Consultants for strategic priorities implementation | $150,000 |
| **Total 521207 - Other Professional Services** | **$165,000** |
| **523500 - Travel** | |
| Consolidated travel expenses associated with staff participation in professional local government management professional organization conferences and training. | $15,079 |
| **Total 523500 - Travel** | **$15,079** |
| **523600 - Dues and Fees** | |
| Costco Membership | $65 |
| Georgia City County Management Association | $1,400 |
| Georgia Municipal Association | $28,385 |
| Greater North Fulton Chamber of Commerce | $30,000 |
| International City County Management Association | $4,450 |
| Johns Creek Chamber of Commerce | $20,000 |
| Special Needs Certified | $365 |
| **Total 523600 - Dues and Fees** | **$84,665** |
| **523700 - Education and Training** | |
| Consolidated education and training expenses for staff participation in professional local government management professional organization conferences and training. | $24,126 |
| **Total 523700 - Education and Training** | **$24,126** |
| **523901 - Hospitality** | |
| Cross-Departmental Gatherings | $10,000 |
| Department Head Monthly Collaboration Meetings | $1,200 |
| Meetings with Visitors and Guests | $1,500 |
| Quarterly Team Building | $600 |
| Team Meetings, Celebrations, and Recognition | $300 |
| **Total 523901 - Hospitality** | **$13,600** |
| **531120 - Office Supplies** | |
| Basic Office Supplies - Folders, Pens, Etc. | $2,000 |
| **Total 531120 - Office Supplies** | **$2,000** |
| **531130 - Postage** | |
| Letters and Mailings | $100 |
| **Total 531130 - Postage** | **$100** |
| **531703 - Operating Supplies** | |
| Operating Supplies | $1,000 |
| **Total 531703 - Operating Supplies** | **$1,000** |
| **Total** | **$413,070** |

# Communications (1001570)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $562,046 | $555,179 | $480,893 | $545,000 | $576,899 | $21,720 | 4% |
| 511151 - Car Allowance | $4,800 | $4,800 | $2,800 | $3,600 | $4,800 | $0 | 0% |
| 511153 - Gym Membership | $360 | $360 | $300 | $360 | $360 | $0 | 0% |
| 511200 - Temp Part-Time Employee | $0 | $0 | $2,711 | $0 | $0 | $0 | 0% |
| 511300 - Overtime | $69 | $0 | $0 | $0 | $0 | $0 | 0% |
| 512101 - Health | $88,084 | $96,726 | $72,207 | $81,551 | $101,987 | $5,261 | 5% |
| 512102 - L T Disability | $1,895 | $3,012 | $898 | $1,197 | $3,128 | $116 | 4% |
| 512103 - Dental | $3,952 | $4,145 | $3,004 | $3,579 | $4,102 | $(43) | -1% |
| 512104 - Life | $3,139 | $2,290 | $1,635 | $1,828 | $2,378 | $88 | 4% |
| 512200 - Social Security FICA | $33,594 | $34,421 | $29,074 | $32,637 | $35,431 | $1,010 | 3% |
| 512300 - Medicare | $7,919 | $8,050 | $6,800 | $7,628 | $8,286 | $236 | 3% |
| 512400 - Retirement | $88,290 | $92,690 | $67,456 | $85,000 | $95,565 | $2,875 | 3% |
| 512700 - Workers Compensation | $928 | $963 | $637 | $800 | $642 | $(321) | -33% |
| **Total Personnel** | **$795,076** | **$802,636** | **$668,415** | **$763,180** | **$833,578** | **$30,942** | **4%** |
| **Operations** | | | | | | | |
| 521200 - Professional Services | $3,000 | $3,000 | $3,000 | $3,000 | $3,500 | $500 | 17% |
| 521300 - Technical Services | $28,164 | $39,614 | $28,767 | $30,267 | $63,069 | $23,455 | 59% |
| 523300 - Advertising | $33,472 | $55,334 | $30,448 | $55,000 | $94,849 | $39,515 | 71% |
| 523400 - Printing and Binding | $1,889 | $7,000 | $2,054 | $3,130 | $11,600 | $4,600 | 66% |
| 523500 - Travel | $239 | $14,836 | $5,791 | $10,816 | $16,500 | $1,664 | 11% |
| 523600 - Dues and Fees | $4,651 | $5,160 | $2,295 | $4,458 | $5,500 | $340 | 7% |
| 523700 - Education and Training | $2,258 | $7,164 | $3,045 | $7,520 | $11,830 | $4,666 | 65% |
| 523901 - Hospitality | $840 | $4,600 | $616 | $3,000 | $4,720 | $120 | 3% |
| 531120 - Office Supplies | $776 | $200 | $169 | $179 | $200 | $0 | 0% |
| 531130 - Postage | $0 | $69 | $0 | $0 | $18,008 | $17,939 | 25999% |
| 531600 - Small Equipment | $2,902 | $0 | $645 | $645 | $0 | $0 | 0% |
| 531703 - Operating Supplies | $3,997 | $0 | $3,432 | $4,000 | $2,000 | $2,000 | 100% |
| **Total Operations** | **$82,188** | **$136,977** | **$80,262** | **$122,015** | **$231,776** | **$94,799** | **69%** |
| **Total Expenditures** | **$877,264** | **$939,613** | **$748,677** | **$885,195** | **$1,065,354** | **$125,741** | **13%** |



## Personnel - Notable Changes in Expenditures

- $30,942 Overall Personnel increase based on net change in salaries and benefits plan selection choices by department personnel.

## Operations - Notable Changes in Expenditures

- 521300 Technical Services - $23,455 increase due to annual cost increases and $19,222 addition of DocAccess ADA compliance pdf reader for City website pdfs.
- 523300 Advertising costs - $39,515 increase due to moving Economic Development advertising expenditures from the City Manager's Office into Communications.
- 523400 Printing & Binding - $4,600 increase to add a Year in Review direct mail.
- 523500 Travel - $1,664 increase for travel expenses associated with staff participation in Government communications, public and media relations, and marketing professional organization conferences and training.
- 523700 Education and Training - $4,666 increase for staff participation in government communications, public and media relations, and marketing professional organization conferences and training.
- 531130 Postage - $18,008 increase is to accommodate for the postage of a postcard mailer for the Year in Review document.
- 531703 Operating Supplies - $2,000 increase for small equipment purchases.
- $94,799 Overall Operations increase.

## Expenditure Details

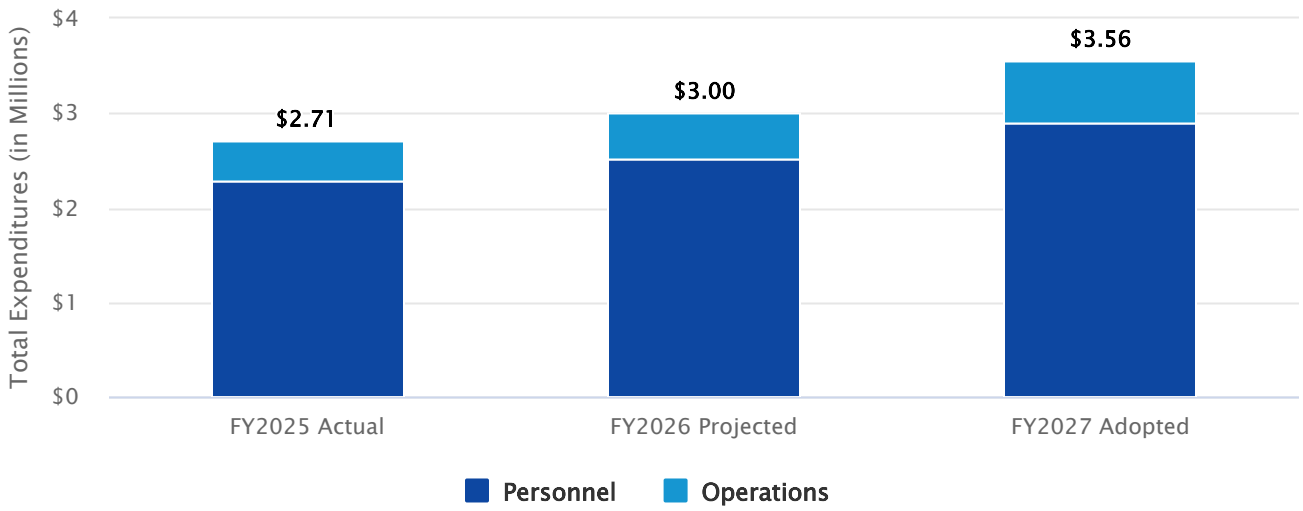
| | FY2027 |
|---|---|
| **521200 - Professional Services** | |
| Web Tech Support | $3,500 |
| **Total 521200 - Professional Services** | **$3,500** |
| | |
| **521300 - Technical Services** | |
| Custom domains for City projects | $500 |
| DocAccess - pdf reading for ADA compliance | $19,222 |
| Email Service | $5,340 |
| Music Licensing | $540 |
| Online forms | $12,942 |
| Online media monitoring service | $4,550 |
| Online public calendar | $274 |
| Social Media Archiving | $7,188 |
| URL Shortener | $120 |
| Website auditing service | $7,100 |
| Website hosting | $4,200 |
| Website Maintenance - Wordpress | $1,093 |
| **Total 521300 - Technical Services** | **$63,069** |
| | |
| **523300 - Advertising** | |
| Additional community ads | $1,500 |
| Digital ads - Clear Channel | $2,250 |
| Direct Mail (Targeted) | $4,400 |
| ED - Business Chronicle Magazine - Advertising Spread | $7,500 |
| ED - Georgia Trend Magazine - Business Issue Advertising Spread | $2,000 |
| ED - Greater North Fulton Chamber of Commerce Advertising / Sponsorship | $8,500 |
| ED - Health Connect South (regional health/innovation event) | $5,500 |
| ED - Health Wellness & Innovation Advertising | $9,000 |
| ED - Innovatl & Startup Atlanta Event Sponsorship | $10,000 |
| ED - Marketing Materials | $5,000 |
| ED - North Fulton Futures Summit Advertising / Sponsorship | $1,500 |
| Full page advertisement - Chamber Guidebook | $2,500 |
| Half page advertisement - Georgia Trend | $1,500 |
| Half page advertisement - NF Chamber Guidebook | $2,500 |
| Half page advertisements (events) - Johns Creek Herald | $5,706 |
| Peach Jar - School advertising | $645 |
| Quarter page advertisements - calendar Johns Creek Herald | $2,160 |
| Social Media Advertising Events | $1,200 |
| Social Media Advertising - Meta | $13,500 |
| Special Event Support | $5,000 |
| Third page advertisements - calendar Johns Creek Herald | $2,988 |
| **Total 523300 - Advertising** | **$94,849** |
| | |
| **523400 - Printing and Binding** | |
| Banners and signs for events | $4,000 |
| Brochures & Flyers | $3,000 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Direct Mail - Year in Review | $4,600 |
| **Total 523400 - Printing and Binding** | **$11,600** |
| **523500 - Travel** | |
| Consolidated travel expenses associated with staff participation in government communications, public and media relations, and marketing professional organization conferences and training. | $16,500 |
| **Total 523500 - Travel** | **$16,500** |
| **523600 - Dues and Fees** | |
| Dues and Fees | $5,500 |
| **Total 523600 - Dues and Fees** | **$5,500** |
| **523700 - Education and Training** | |
| Consolidated education and training expenses for staff participation in government communications, public and media relations, and marketing professional organization conferences and training. | $11,830 |
| **Total 523700 - Education and Training** | **$11,830** |
| **523901 - Hospitality** | |
| Branded Items | $4,000 |
| Quarterly Team Building | $480 |
| Team Meetings, Celebrations, and Recognition | $240 |
| **Total 523901 - Hospitality** | **$4,720** |
| **531120 - Office Supplies** | |
| Office Supplies | $200 |
| **Total 531120 - Office Supplies** | **$200** |
| **531130 - Postage** | |
| Postage - Year in Review Direct Mail Piece | $18,008 |
| **Total 531130 - Postage** | **$18,008** |
| **531703 - Operating Supplies** | |
| Other (small items and equipment) | $2,000 |
| **Total 531703 - Operating Supplies** | **$2,000** |
| **Total** | **$231,776** |

# Community Development (1007410)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $1,554,419 | $1,753,555 | $1,436,433 | $1,667,430 | $1,931,877 | $178,322 | 10% |
| 511151 - Car Allowance | $4,800 | $4,800 | $4,000 | $4,800 | $4,800 | $0 | 0% |
| 511153 - Gym Membership | $360 | $180 | $510 | $600 | $540 | $360 | 200% |
| 511200 - Temp Part-Time Employee | $23,278 | $55,000 | $36,630 | $55,000 | $0 | $(55,000) | -100% |
| 511300 - Overtime | $447 | $0 | $325 | $325 | $0 | $0 | 0% |
| 512101 - Health | $299,310 | $369,546 | $294,311 | $331,286 | $432,120 | $62,574 | 17% |
| 512102 - L T Disability | $5,458 | $9,545 | $3,335 | $4,331 | $10,514 | $969 | 10% |
| 512103 - Dental | $10,881 | $14,878 | $9,532 | $11,838 | $12,919 | $(1,959) | -13% |
| 512104 - Life | $8,431 | $7,258 | $5,482 | $6,049 | $7,995 | $737 | 10% |
| 512200 - Social Security FICA | $92,255 | $112,130 | $86,526 | $101,650 | $117,535 | $5,405 | 5% |
| 512300 - Medicare | $21,855 | $26,224 | $20,471 | $23,940 | $28,021 | $1,797 | 7% |
| 512400 - Retirement | $242,966 | $293,757 | $231,307 | $272,024 | $322,431 | $28,674 | 10% |
| 512700 - Workers Compensation | $26,296 | $3,840 | $27,487 | $35,000 | $22,243 | $18,403 | 479% |
| **Total Personnel** | **$2,290,756** | **$2,650,713** | **$2,156,349** | **$2,514,273** | **$2,890,995** | **$240,282** | **9%** |
| **Operations** | | | | | | | |
| 521200 - Professional Services | $48,530 | $72,875 | $74,601 | $80,000 | $80,000 | $7,125 | 10% |
| 521208 - Other IGA | $331,136 | $27,733 | $0 | $27,733 | $0 | $(27,733) | -100% |
| 521210 - Contracted | $0 | $339,789 | $256,533 | $339,789 | $455,000 | $115,211 | 34% |
| 523300 - Advertising | $2,111 | $5,000 | $2,006 | $2,832 | $3,500 | $(1,500) | -30% |
| 523400 - Printing and Binding | $7,102 | $5,000 | $5,271 | $667 | $7,000 | $2,000 | 40% |
| 523500 - Travel | $7,099 | $9,873 | $9,321 | $11,211 | $16,352 | $6,479 | 66% |
| 523600 - Dues and Fees | $4,545 | $5,642 | $2,184 | $3,124 | $43,915 | $38,273 | 678% |
| 523700 - Education and Training | $6,969 | $15,127 | $5,569 | $10,985 | $18,543 | $3,416 | 23% |
| 523901 - Hospitality | $1,514 | $2,000 | $2,785 | $2,785 | $32,420 | $30,420 | 1521% |
| 531120 - Office Supplies | $4,222 | $5,000 | $3,888 | $4,635 | $5,000 | $0 | 0% |
| 531130 - Postage | $3,359 | $7,551 | $1,428 | $2,687 | $6,230 | $(1,321) | -17% |
| 531710 - Uniforms | $2,069 | $4,010 | $2,176 | $2,845 | $3,530 | $(480) | -12% |
| **Total Operations** | **$418,656** | **$499,600** | **$365,762** | **$489,293** | **$671,490** | **$171,890** | **34%** |
| **Total Expenditures** | **$2,709,412** | **$3,150,313** | **$2,522,111** | **$3,003,566** | **$3,562,485** | **$412,172** | **13%** |




## Personnel - Notable Changes in Expenditures

- Overall, personnel costs increased by $240,282 based on net change in salaries and benefits plan selection choices by department personnel and moving the Economic Development Director position from the City Manager's Office and moving the Receptionist position to Facilities.

## Operations - Notable Changes in Expenditures

- 521200 Professional Services - $7,125 increase primarily due to Economic Development initiatives, like Town Center Implementation and Midsize Business Initiative programs now incorporated within the Community Development Department.
- 521210 Contracted - $115,211 increase primarily due to the addition of new contracted services, including Land Development Plan Review Services, and Code Enforcement Augmentation.
- 523300 Advertising - ($1,500) decrease due to right-sizing funding need for legal advertisements and public hearing signage.
- 523400 Printing and Binding - $2,000 increase to support additional printing needs for board meetings and Economic Development marketing materials.
- 523500 Travel - $6,479 increase associated with staff participation in community development related professional organization conferences, continuing education, and certifications.
- 523600 Dues and Fees - $38,273 increase primarily due to the addition of Economic Development-related memberships, subscriptions, partnership fees, and professional association dues.
- 523700 Education and Training - $3,416 increase for staff participation in community development, planning, stormwater, environmental conservation, code compliance, and building official professional organization conferences, continuing education, and certification training.
- 523901 Hospitality - $30,420 increase primarily due to funding added for Economic Development events, business roundtables, promotional activities, the JC10 Summit, and community engagement initiatives.
- $171,890 Overall Operations increase.

## Expenditure Details

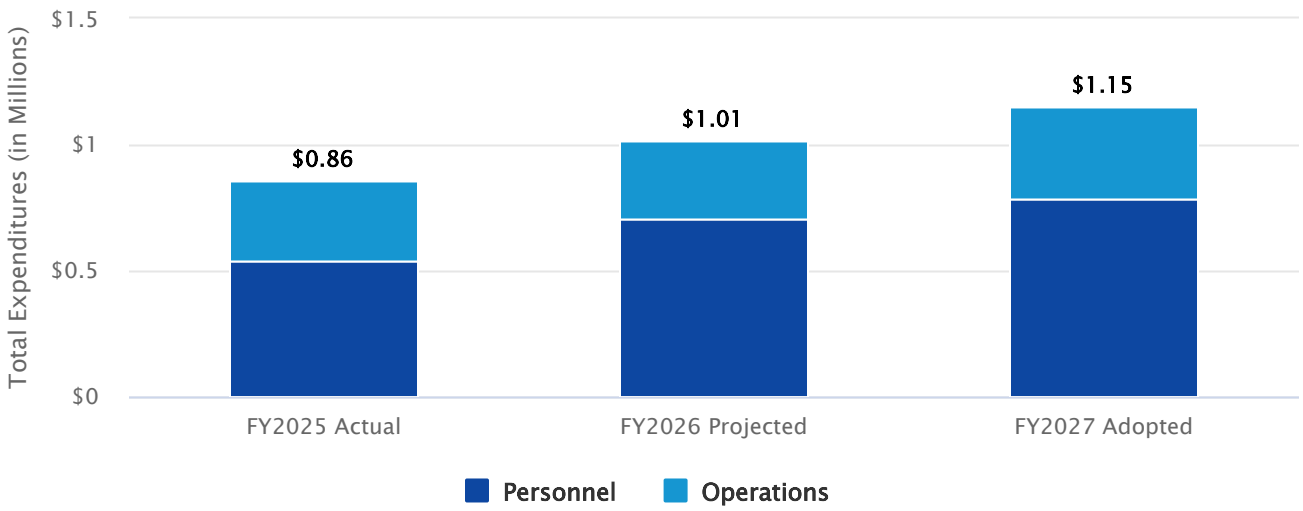
| | FY2027 |
|---|---|
| **521200 - Professional Services** | |
| ED - Midsize Business Initiative | $20,000 |
| ED - Town Center Implementation | $10,000 |
| Professional Services (Specialty support or studies) | $50,000 |
| **Total 521200 - Professional Services** | **$80,000** |
| **521210 - Contracted** | |
| Building Inspections Services | $350,000 |
| Code Enforcement Augmentation - New item | $45,000 |
| Land Development Plan Review Services - New item | $60,000 |
| **Total 521210 - Contracted** | **$455,000** |
| **523300 - Advertising** | |
| Legal Ads - Rezonings, Public Hearings, etc. | $3,000 |
| Public Hearing Signs | $500 |
| **Total 523300 - Advertising** | **$3,500** |
| **523400 - Printing and Binding** | |
| Brochures and Forms | $500 |
| ED - Town Center Materials | $2,500 |
| Printing for Board Meetings, Focus Groups and Committees | $2,000 |
| Public outreach and engagement materials, banners, etc. | $2,000 |
| **Total 523400 - Printing and Binding** | **$7,000** |
| **523500 - Travel** | |
| Consolidated travel expenses associated with staff participation in community and economic development related professional organization conferences, continuing education, and certification. | $16,352 |
| **Total 523500 - Travel** | **$16,352** |
| **523600 - Dues and Fees** | |
| American Planning Association | $1,740 |
| Association of Licensed Architects | $280 |
| Building Officials Association of GA | $70 |
| Congress for New Urbanism | $125 |
| Council of Landscape Architectural Registration Boards | $215 |
| ED - Costar Subscription | $6,000 |
| ED - Dues & Fees | $500 |
| ED - Economic Development Partnership Fees | $28,000 |
| ED - EDC Forge Subscription | $3,000 |
| ED - GA Downtown Association | $250 |
| ED - GA Economic Development Association | $650 |
| ED - GA Economic Placemaking Collaborative Program Fee | $500 |
| Georgia Association of Code Enforcement | $150 |
| Georgia Planning Association | $240 |
| Georgia Professional Landscape Architect license | $125 |
| ICC Governmental Membership | $310 |
| ICC Membership for CBO | $292 |
| International City/County Management Association | $200 |
| National Council of Architectural Registration Board | $293 |
| National Fire Protection Association | $175 |
| Professional Architect License Renewal | $100 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Southeast Stormwater Association Membership | $700 |
| **Total 523600 - Dues and Fees** | **$43,915** |
| | |
| **523700 - Education and Training** | |
| Consolidated education and training expenses for staff participation in community and economic development, planning, stormwater, environmental conservation, code compliance, and building official professional organization conferences, continuing education, and certification training. | $18,543 |
| **Total 523700 - Education and Training** | **$18,543** |
| | |
| **523901 - Hospitality** | |
| ED - Business Roundtable & Events | $5,000 |
| ED - Familiarization Tour | $5,000 |
| ED - JC10 Summit - Event Supplies | $6,000 |
| ED - Promotional Items | $6,000 |
| ED - Town Center Implementation "Quick Hit" Initiatives | $5,000 |
| Planning Commission and BZA Meetings | $2,000 |
| Quarterly Team Building | $2,280 |
| Team Meetings, Celebrations, and Recognition | $1,140 |
| **Total 523901 - Hospitality** | **$32,420** |
| | |
| **531120 - Office Supplies** | |
| Basic Office Supplies and tree measuring tape, spray paint, stakes, posts, etc. | $3,000 |
| Business cards, Board Nameplates and Notary | $2,000 |
| **Total 531120 - Office Supplies** | **$5,000** |
| | |
| **531130 - Postage** | |
| Certified Mail - Code Compliance/Land Development Citations | $400 |
| Letters @ $0.78 per first class letter | $1,560 |
| Postcard notices for public hearing (Rezoning, SUP and Variance) + MS4, Floodplain Mailing | $4,270 |
| **Total 531130 - Postage** | **$6,230** |
| | |
| **531710 - Uniforms** | |
| Chief Building Official & Plan Reviewer (Boots only) | $350 |
| Code Compliance Uniforms | $2,180 |
| Land Inspector Uniforms | $1,000 |
| **Total 531710 - Uniforms** | **$3,530** |
| **Total** | **$671,490** |

# Court (1002650)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $365,420 | $466,365 | $409,498 | $450,403 | $490,890 | $24,525 | 5% |
| 511151 - Car Allowance | $4,800 | $4,800 | $4,000 | $4,400 | $4,800 | $0 | 0% |
| 511153 - Gym Membership | $540 | $540 | $435 | $480 | $540 | $0 | 0% |
| 511200 - Temp Part-Time Employee | $13,823 | $36,400 | $17,489 | $30,000 | $38,217 | $1,817 | 5% |
| 511300 - Overtime | $5,414 | $2,500 | $2,924 | $3,090 | $2,500 | $0 | 0% |
| 512101 - Health | $54,774 | $78,377 | $88,116 | $99,820 | $112,828 | $34,451 | 44% |
| 512102 - L T Disability | $1,384 | $2,555 | $1,068 | $1,399 | $2,689 | $134 | 5% |
| 512103 - Dental | $3,207 | $5,530 | $4,807 | $5,294 | $5,654 | $124 | 2% |
| 512104 - Life | $2,023 | $1,943 | $1,705 | $1,878 | $2,045 | $102 | 5% |
| 512200 - Social Security FICA | $23,497 | $31,326 | $25,853 | $28,726 | $32,703 | $1,377 | 4% |
| 512300 - Medicare | $5,495 | $7,271 | $6,046 | $6,709 | $7,648 | $377 | 5% |
| 512400 - Retirement | $57,247 | $78,632 | $63,633 | $70,881 | $82,756 | $4,124 | 5% |
| 512700 - Workers Compensation | $748 | $801 | $494 | $418 | $516 | $(285) | -36% |
| **Total Personnel** | **$538,372** | **$717,040** | **$626,068** | **$703,498** | **$783,786** | **$66,746** | **9%** |
| **Operations** | | | | | | | |
| 521203 - Contractual Services | $81,111 | $35,634 | $34,978 | $34,228 | $39,696 | $4,062 | 11% |
| 521211 - Municipal Judge | $41,068 | $57,375 | $39,299 | $57,375 | $74,625 | $17,250 | 30% |
| 521212 - Court Solicitor | $107,157 | $142,800 | $94,290 | $114,240 | $151,200 | $8,400 | 6% |
| 521213 - Indigent Defense | $7,569 | $10,000 | $11,460 | $13,000 | $10,000 | $0 | 0% |
| 523100 - Insurance | $340 | $640 | $0 | $264 | $640 | $0 | 0% |
| 523300 - Advertising | $75 | $300 | $50 | $100 | $300 | $0 | 0% |
| 523400 - Printing and Binding | $3,714 | $2,500 | $1,817 | $2,234 | $2,500 | $0 | 0% |
| 523500 - Travel | $6,137 | $5,434 | $6,820 | $9,009 | $10,000 | $4,566 | 84% |
| 523600 - Dues and Fees | $795 | $1,383 | $1,134 | $1,221 | $1,711 | $328 | 24% |
| 523700 - Education and Training | $5,240 | $6,566 | $3,624 | $5,444 | $9,175 | $2,609 | 40% |
| 523852 - Software Licensing Fee | $54,080 | $62,834 | $46,869 | $59,929 | $54,170 | $(8,664) | -14% |
| 523901 - Hospitality | $2,450 | $3,000 | $1,792 | $2,004 | $2,330 | $(670) | -22% |
| 523903 - Merchant Services Charge | $604 | $1,560 | $0 | $1,061 | $360 | $(1,200) | -77% |
| 531120 - Office Supplies | $5,688 | $4,000 | $4,000 | $4,006 | $4,000 | $0 | 0% |
| 531130 - Postage | $3,219 | $7,034 | $2,557 | $3,756 | $3,300 | $(3,734) | -53% |
| 531400 - Books Periodicals | $41 | $1,600 | $0 | $267 | $1,600 | $0 | 0% |
| 531703 - Operating Supplies | $1,672 | $4,000 | $2,211 | $2,725 | $4,000 | $0 | 0% |
| 531710 - Uniforms | $0 | $1,000 | $0 | $500 | $500 | $(500) | -50% |
| **Total Operations** | **$320,960** | **$347,660** | **$250,901** | **$311,363** | **$370,107** | **$22,447** | **6%** |
| **Total Expenditures** | **$859,332** | **$1,064,700** | **$876,969** | **$1,014,861** | **$1,153,893** | **$89,193** | **8%** |




## Personnel - Notable Changes in Expenditures

- $66,746 Overall Personnel increase based on net change in salaries and benefits plan selection choices by department personnel and annualization of Probation personnel expenditures.

## Operations - Notable Changes in Expenditures

- 521210 Contractual - $4,062 increase due to annual cost increases for remote safe and translation services.
- 521211 Municipal Judge - $17,250 increase due to estimated court calendar and anticipated salary costs.
- 521212 Court Solicitor - $8,400 increase due to estimated court calendar.
- 523500 Travel - $4,566 increase associated with travel expenses for staff and judges participation in judicial and court administration professional organization conferences and other training.
- 523700 Education & Training - $2,609 increase associated with education and training expenses for staff and judges participation in judicial and court administration professional organization conferences and other training.
- 523852 Software Licensing Fee - ($8,664) decrease due to removal of one-time start up fees for probation software.
- $22,447 Overall Operations increase.

## Expenditure Details

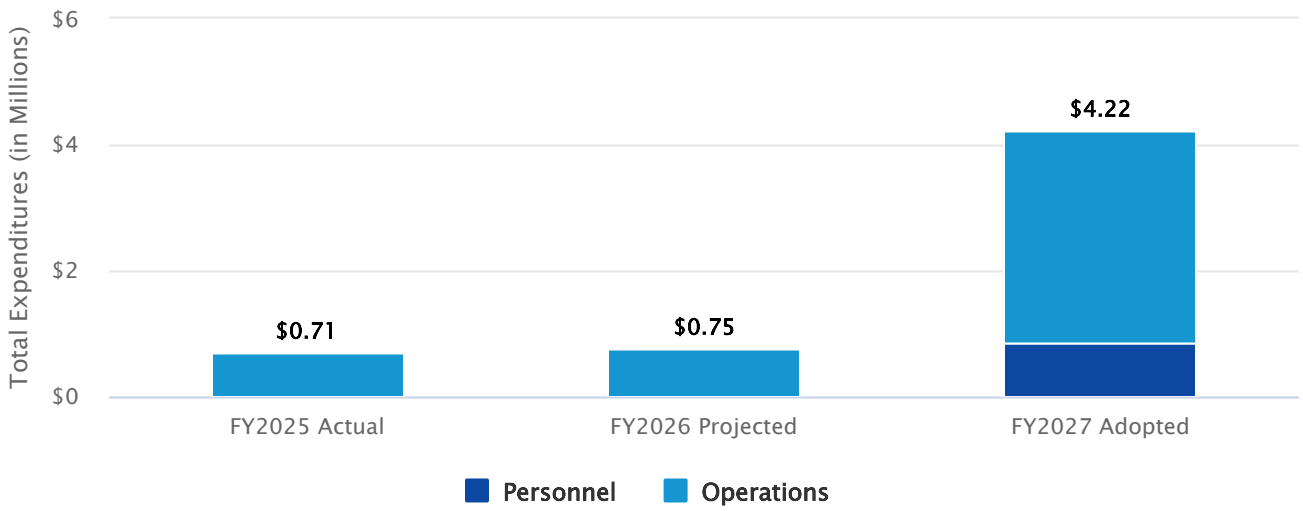
| | FY2027 |
|---|---|
| **521203 - Contractual Services** | |
| Secure Remote Safe for Court & Police | $15,000 |
| Translation Services & Travel - Other Languages | $3,420 |
| Translation Services & Travel - Spanish | $21,276 |
| **Total 521203 - Contractual Services** | **$39,696** |
| **521211 - Municipal Judge** | |
| Municipal Judge - presiding over court | $74,625 |
| **Total 521211 - Municipal Judge** | **$74,625** |
| **521212 - Court Solicitor** | |
| Solicitors for Court Sessions | $151,200 |
| **Total 521212 - Court Solicitor** | **$151,200** |
| **521213 - Indigent Defense** | |
| Public Defender / Indigent Defense - In Court | $8,084 |
| Public Defender / Indigent Defense - Out of Court | $1,916 |
| **Total 521213 - Indigent Defense** | **$10,000** |
| **523100 - Insurance** | |
| Court Administrator Bonding Insurance | $140 |
| Probation Officers Bonding Insurance | $500 |
| **Total 523100 - Insurance** | **$640** |
| **523300 - Advertising** | |
| Legal Ads and Notices | $300 |
| **Total 523300 - Advertising** | **$300** |
| **523400 - Printing and Binding** | |
| Various Court Forms, business cards, brochures | $2,500 |
| **Total 523400 - Printing and Binding** | **$2,500** |
| **523500 - Travel** | |
| Consolidated travel expenses associated with staff and judges participation in judicial and court administration professional organization conferences and other training. | $10,000 |
| **Total 523500 - Travel** | **$10,000** |
| **523600 - Dues and Fees** | |
| American Probation and Parole Association - National (APPA) | $100 |
| GCIC Terminal Agency Coordinator (GCIC) | $75 |
| Georgia Council of Court Administrators - State (GCCA) | $450 |
| Georgia Municipal Court Clerks Council - Local (GMCCC) | $600 |
| Georgia Probation Association - State (GPA) | $84 |
| Georgia Records Association (GRA) | $100 |
| International Association of Court Administrators (IACA) | $50 |
| National Association of Court Management (NACM) | $150 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Notary Public (State of Georgia) | $102 |
| **Total 523600 - Dues and Fees** | **$1,711** |
| **523700 - Education and Training** | |
| Consolidated education and training expenses for staff and judges participation in judicial and court administration professional organization conferences and other training. | $9,175 |
| **Total 523700 - Education and Training** | **$9,175** |
| **523852 - Software Licensing Fee** | |
| Court case management system - Software License & Operating System (Justice One) | $41,820 |
| DRIVE Program Annual Maintenance Fee - Software Application (Epignosis) | $3,350 |
| JAG Probation - National sex offender registry services | $1,200 |
| JAG Probation - Software Operating system | $6,000 |
| JAG Probation - Text messaging & Robo call services | $1,800 |
| **Total 523852 - Software Licensing Fee** | **$54,170** |
| **523901 - Hospitality** | |
| Court meetings and branded materials | $1,250 |
| Department Team Building | $720 |
| Team meeting, Celebrations, and Recognitions | $360 |
| **Total 523901 - Hospitality** | **$2,330** |
| **523903 - Merchant Services Charge** | |
| Stop check fees | $360 |
| **Total 523903 - Merchant Services Charge** | **$360** |
| **531120 - Office Supplies** | |
| Basic office supplies | $4,000 |
| **Total 531120 - Office Supplies** | **$4,000** |
| **531130 - Postage** | |
| Court Notices / $0.78 per first class letter | $3,300 |
| **Total 531130 - Postage** | **$3,300** |
| **531400 - Books Periodicals** | |
| Court reference manuals | $1,600 |
| **Total 531400 - Books Periodicals** | **$1,600** |
| **531703 - Operating Supplies** | |
| Probation drug/alcohol screens, gloves, supplies, etc. | $4,000 |
| **Total 531703 - Operating Supplies** | **$4,000** |
| **531710 - Uniforms** | |
| Probation Division uniforms | $500 |
| **Total 531710 - Uniforms** | **$500** |
| **Total** | **$370,107** |

# Facilities (1001565)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $0 | $0 | $0 | $0 | $541,792 | $541,792 | 100% |
| 511153 - Gym Membership | $0 | $0 | $0 | $0 | $180 | $180 | 100% |
| 512101 - Health | $0 | $0 | $0 | $0 | $191,944 | $191,944 | 100% |
| 512102 - L T Disability | $0 | $0 | $0 | $0 | $2,887 | $2,887 | 100% |
| 512103 - Dental | $0 | $0 | $0 | $0 | $5,340 | $5,340 | 100% |
| 512104 - Life | $0 | $0 | $0 | $0 | $2,195 | $2,195 | 100% |
| 512200 - Social Security FICA | $0 | $0 | $0 | $0 | $32,657 | $32,657 | 100% |
| 512300 - Medicare | $0 | $0 | $0 | $0 | $7,632 | $7,632 | 100% |
| 512400 - Retirement | $0 | $0 | $0 | $0 | $72,699 | $72,699 | 100% |
| 512700 - Workers Compensation | $0 | $0 | $0 | $0 | $7,350 | $7,350 | 100% |
| **Total Personnel** | **$0** | **$0** | **$0** | **$0** | **$864,676** | **$864,676** | **100%** |
| **Operations** | | | | | | | |
| 521200 - Professional Services | $150,486 | $63,000 | $17,397 | $21,016 | $62,000 | $(1,000) | -2% |
| 521203 - Contractual Services | $22,640 | $115,056 | $94,576 | $106,883 | $2,197,547 | $2,082,491 | 1810% |
| 522210 - Equipment Repair | $7,305 | $13,800 | $2,068 | $7,636 | $13,800 | $0 | 0% |
| 522220 - Facility Repair Maint | $72,672 | $30,000 | $32,236 | $34,000 | $30,000 | $0 | 0% |
| 523500 - Travel | $0 | $1,039 | $2,318 | $2,318 | $8,200 | $7,161 | 689% |
| 523600 - Dues and Fees | $63,374 | $46,175 | $68,565 | $68,565 | $50,948 | $4,773 | 10% |
| 523700 - Education and Training | $2,200 | $2,961 | $0 | $0 | $2,715 | $(246) | -8% |
| 523851 - Maintenance Contracts | $45,984 | $105,750 | $67,373 | $105,750 | $133,744 | $27,994 | 26% |
| 523901 - Hospitality | $24,239 | $29,150 | $20,854 | $26,926 | $32,820 | $3,670 | 13% |
| 531120 - Office Supplies | $10,619 | $31,000 | $9,312 | $29,534 | $31,000 | $0 | 0% |
| 531130 - Postage | $2,247 | $20,324 | $4,653 | $5,000 | $5,000 | $(15,324) | -75% |
| 531210 - Water Sewage | $1,419 | $6,000 | $3,864 | $5,964 | $165,000 | $159,000 | 2650% |
| 531220 - Natural Gas | $0 | $0 | $0 | $0 | $7,900 | $7,900 | 100% |
| 531230 - Electricity | $130,072 | $163,200 | $112,532 | $143,219 | $411,000 | $247,800 | 152% |
| 531270 - Gasoline Diesel Fuel | $0 | $2,000 | $0 | $0 | $1,000 | $(1,000) | -50% |
| 531702 - Office Equipment | $6,244 | $33,550 | $1,603 | $32,257 | $33,550 | $0 | 0% |
| 531703 - Operating Supplies | $15,684 | $24,300 | $12,280 | $17,415 | $24,300 | $0 | 0% |
| 542300 - Furnitures Fixtures | $104,246 | $91,436 | $85,274 | $91,436 | $91,436 | $0 | 0% |
| 542400 - Computers and IT Equipment | $52,930 | $50,000 | $49,458 | $50,000 | $50,000 | $0 | 0% |
| **Total Operations** | **$712,361** | **$828,741** | **$584,363** | **$747,919** | **$3,351,960** | **$2,523,219** | **304%** |
| **Total Expenditures** | **$712,361** | **$828,741** | **$584,363** | **$747,919** | **$4,216,636** | **$3,387,895** | **409%** |




## Personnel - Notable Changes in Expenditures

- $864,676 Overall Personnel increase based on transferring five positions from other departments: (1) Capital Projects Manager and (2) Field Superintendent from Recreation and Parks; (1) Building Superintendent from Fire; and (1) Receptionist from Community Development.
- Includes $149,650 for a new Facilities Manager position.

## Operations - Notable Changes in Expenditures

- 521203 Contractual Services - $2,082,491 increase due to transferring contractual services related to facilities, buildings, and parks from Recreation and Parks and adding $50,000 for maintenance of other city acquired properties.
- 523500 Travel - $7,161 increase due to travel expenses associated with staff participation in facilities, buildings, parks, and systems maintenance training and conferences.
- 523600 Dues and Fees - $4,773 increase due to increase in Technology Park Common Area Assessment fees.
- 523851 Maintenance Contracts - $27,994 increase due to expenses associated with decommissioned Fire Station #63 and parks and building maintenance.
- 523901 Hospitality - $3,670 increase due to increase in cost of meals and supplies.
- 531210 Water/Sewage - $159,000 increase due to transferring park water use and decommissioned Fire Station #63 to Facilities.
- 531220 Natural Gas - $7,900 increase due to transferring natural gas and propane expenditures for Park Place, Autrey Mill, Cauley Maintenance Shop, and decommissioned Fire Station #63 to Facilities.
- 531230 Electricity - $247,800 increase due to transferring park electricity and decommissioned Fire Station #63 expenses to Facilities.
- $2,523,219 Overall Operations increase.

## Expenditure Details

| | FY2027 |
|---|---|
| **521200 - Professional Services** | |
| Carpet Cleaning & Tile Replacement | $10,000 |
| Handyman Services - drywall repair, etc. | $10,000 |
| Locksmith Services | $2,000 |
| Window Cleaning (City Hall) | $40,000 |
| **Total 521200 - Professional Services** | **$62,000** |
| **521203 - Contractual Services** | |
| Christmas Tree Set-Up, Take-Down and Storage & Tree Lights Repair | $35,000 |
| Daffodil Annual Planting | $10,000 |
| Fulton County MOU - Abbotts Hill | $20,000 |
| Glass Recycling - at Ocee and Cauley Creek Parks | $25,000 |
| Holiday Lighting | $5,000 |
| Janitorial Services (City Hall, Cauley Creek, PD South Substation, Park Place) | $120,000 |
| Landscape maintenance for decommissioned Fire Station #63 | $8,000 |
| Maintenance of other City properties | $62,547 |
| Parks Maintenance North (Bell Boles, Cauley Creek, Shakerag, Boardwalk/City Hall, Abbotts Hill) | $900,000 |
| Parks Maintenance South (Autrey Mill, Morton Rd, Newtown, Ocee, State Bridge) | $1,000,000 |
| Quarterly Plantings | $10,000 |
| Shredding Services | $2,000 |
| **Total 521203 - Contractual Services** | **$2,197,547** |
| **522210 - Equipment Repair** | |
| Tools and Equipment for minor repairs | $13,800 |
| **Total 522210 - Equipment Repair** | **$13,800** |
| **522220 - Facility Repair Maint** | |
| Minor Renovations | $30,000 |
| **Total 522220 - Facility Repair Maint** | **$30,000** |
| **523500 - Travel** | |
| Consolidated travel expenses associated with staff participation in facilities, buildings, parks, and systems maintenance training and conferences. | $8,200 |
| **Total 523500 - Travel** | **$8,200** |
| **523600 - Dues and Fees** | |
| Building Owners and Managers Organization BOMA | $925 |
| National Emergency Number Association NENA | $150 |
| Southeast Government Fleet Managers A SGFMA | $100 |
| Stormwater Fees | $36,000 |
| Technology Park Common Area Assessment JC Owners Assoc | $13,773 |
| **Total 523600 - Dues and Fees** | **$50,948** |
| **523700 - Education and Training** | |
| Consolidated Education and Training expenses associated with staff participation in facilities, buildings, parks, and systems maintenance training and conferences. | $2,715 |
| **Total 523700 - Education and Training** | **$2,715** |
| **523851 - Maintenance Contracts** | |
| City Hall Pest Control | $4,238 |
| Dumpster, Pest Control / Terminix for old station #63 | $5,200 |
| Dumpster / Waste Management (City Hall) | $15,600 |
| Elevator Maintenance (City Hall) - Thyssenkrupp | $6,000 |
| Fire Alarm System (Cauley Creek) | $1,450 |

## Expenditure Details (continued)

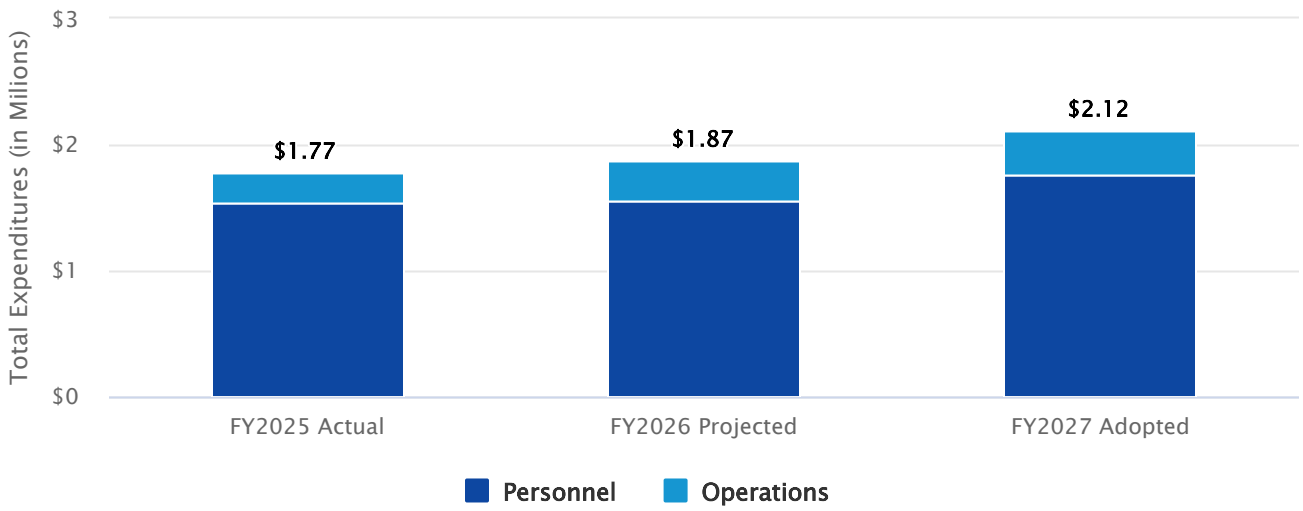
| | FY2027 |
|---|---|
| Fire Suppression Maintenance (City Hall) | $1,986 |
| Generator (Main, City Hall) Nixon | $7,640 |
| HVAC Maintenance (HVH) | $11,230 |
| HVAC Maintenance Repairs (City Hall) | $48,000 |
| Maintenance and Pest control for old station #63 | $9,200 |
| Parks and Buildings Maintenance | $20,000 |
| Security and Fire Alarm System (Park Place) | $3,200 |
| **Total 523851 - Maintenance Contracts** | **$133,744** |
| | |
| **523901 - Hospitality** | |
| Breakroom Coffee | $10,800 |
| Breakroom Supplies (Plate, cutlery, etc) | $6,000 |
| Council Meeting Meals | $13,800 |
| Meals for Staff staying for after hours meetings | $1,500 |
| Quarterly Team Building | $480 |
| Team meetings, Celebrations, and Recognition | $240 |
| **Total 523901 - Hospitality** | **$32,820** |
| | |
| **531120 - Office Supplies** | |
| Basic Office Supplies and signage | $31,000 |
| **Total 531120 - Office Supplies** | **$31,000** |
| | |
| **531130 - Postage** | |
| Postage Machine (Lease) | $5,000 |
| **Total 531130 - Postage** | **$5,000** |
| | |
| **531210 - Water Sewage** | |
| Park Water Use (Bathrooms & Irrigation) | $155,000 |
| Water Sewage | $6,000 |
| Water Sewage for old station #63 | $4,000 |
| **Total 531210 - Water Sewage** | **$165,000** |
| | |
| **531220 - Natural Gas** | |
| Autrey Mill & Cauley Maintenance Shop (Propane) | $2,950 |
| Natural Gas for old station #63 | $2,000 |
| Park Place Natural Gas (EMC Gas) | $2,950 |
| **Total 531220 - Natural Gas** | **$7,900** |
| | |
| **531230 - Electricity** | |
| Electricity for old station #63 | $7,000 |
| Lights (Interior/exterior) City Hall | $160,800 |
| Park Electricity (site lighting, field lighting, buildings, etc) | $240,800 |
| Parking Lot Lights (City Hall) | $2,400 |
| **Total 531230 - Electricity** | **$411,000** |
| | |
| **531270 - Gasoline Diesel Fuel** | |
| Generator (Refuel) City Hall | $1,000 |
| **Total 531270 - Gasoline Diesel Fuel** | **$1,000** |
| | |
| **531702 - Office Equipment** | |
| Office Chair Replacements | $10,500 |
| Office Equipment Replacements | $10,000 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Other Office Furniture | $13,050 |
| **Total 531702 - Office Equipment** | **$33,550** |
| **531703 - Operating Supplies** | |
| Operating Supplies | $24,300 |
| **Total 531703 - Operating Supplies** | **$24,300** |
| **542300 - Furnitures Fixtures** | |
| Furnitures Fixtures | $91,436 |
| **Total 542300 - Furnitures Fixtures** | **$91,436** |
| **542400 - Computers and IT Equipment** | |
| IT Equipment in Parks and Other City Facilities | $50,000 |
| **Total 542400 - Computers and IT Equipment** | **$50,000** |
| **Total** | **$3,351,960** |

# Finance (1001511)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $1,081,735 | $1,143,068 | $928,894 | $1,079,335 | $1,205,009 | $61,941 | 5% |
| 511151 - Car Allowance | $3,600 | $4,800 | $4,000 | $4,133 | $4,800 | $0 | 0% |
| 511153 - Gym Membership | $840 | $900 | $630 | $900 | $720 | $(180) | -20% |
| 511200 - Temp Part-Time Employee | $0 | $0 | $3,404 | $5,000 | $0 | $0 | 0% |
| 511300 - Overtime | $4,162 | $0 | $4,261 | $5,000 | $5,000 | $5,000 | 100% |
| 512101 - Health | $192,084 | $212,155 | $180,401 | $201,708 | $231,964 | $19,809 | 9% |
| 512102 - L T Disability | $3,758 | $6,210 | $2,222 | $2,783 | $6,573 | $363 | 6% |
| 512103 - Dental | $7,890 | $9,504 | $7,355 | $8,689 | $9,142 | $(362) | -4% |
| 512104 - Life | $5,507 | $4,722 | $3,631 | $3,968 | $4,999 | $277 | 6% |
| 512200 - Social Security FICA | $60,083 | $70,870 | $55,524 | $63,757 | $74,291 | $3,421 | 5% |
| 512300 - Medicare | $15,071 | $16,574 | $12,986 | $14,702 | $17,374 | $800 | 5% |
| 512400 - Retirement | $163,902 | $191,138 | $145,390 | $167,161 | $201,897 | $10,759 | 6% |
| 512700 - Workers Compensation | $1,444 | $1,723 | $1,314 | $1,078 | $1,330 | $(393) | -23% |
| **Total Personnel** | **$1,540,076** | **$1,661,664** | **$1,350,012** | **$1,558,214** | **$1,763,099** | **$101,435** | **6%** |
| **Operations** | | | | | | | |
| 521200 - Professional Services | $4,430 | $2,000 | $0 | $333 | $2,000 | $0 | 0% |
| 521201 - Audit | $56,500 | $50,000 | $50,000 | $50,000 | $58,500 | $8,500 | 17% |
| 521203 - Contractual Services | $51,387 | $125,000 | $40,783 | $100,000 | $150,225 | $25,225 | 20% |
| 521300 - Technical Services | $125 | $0 | $0 | $0 | $0 | $0 | 0% |
| 523300 - Advertising | $1,934 | $1,500 | $2,247 | $2,247 | $2,275 | $775 | 52% |
| 523400 - Printing and Binding | $1,512 | $1,000 | $1,175 | $1,500 | $1,000 | $0 | 0% |
| 523500 - Travel | $1,793 | $4,050 | $2,659 | $3,500 | $4,175 | $125 | 3% |
| 523600 - Dues and Fees | $3,548 | $3,285 | $3,159 | $3,285 | $4,560 | $1,275 | 39% |
| 523700 - Education and Training | $509 | $10,950 | $3,858 | $7,500 | $11,330 | $380 | 3% |
| 523852 - Software Licensing Fee | $0 | $500 | $144 | $173 | $500 | $0 | 0% |
| 523901 - Hospitality | $957 | $2,175 | $1,357 | $2,175 | $2,160 | $(15) | -1% |
| 523903 - Merchant Services Charge | $90,996 | $75,000 | $116,360 | $125,000 | $105,000 | $30,000 | 40% |
| 523904 - Finance Charges Bank Charges | $6,494 | $10,400 | $4,031 | $5,809 | $2,000 | $(8,400) | -81% |
| 531120 - Office Supplies | $5,382 | $3,000 | $2,724 | $3,000 | $3,000 | $0 | 0% |
| 531130 - Postage | $4,480 | $7,680 | $2,012 | $3,500 | $7,500 | $(180) | -2% |
| 531703 - Operating Supplies | $905 | $1,000 | $408 | $1,000 | $1,000 | $0 | 0% |
| **Total Operations** | **$230,952** | **$297,540** | **$230,917** | **$309,022** | **$355,225** | **$57,685** | **19%** |
| **Total Expenditures** | **$1,771,028** | **$1,959,204** | **$1,580,929** | **$1,867,236** | **$2,118,324** | **$159,120** | **8%** |




## Personnel - Notable Changes in Expenditures

- $101,435 Overall Personnel increase based on net change in salaries and benefits plan selection choices by department personnel.

## Operations - Notable Changes in Expenditures

- 521203 Contractual Services - $25,225 increase due to addition of budgeting software and augmentation of staff during peak business and alcohol license renewal.
- 523600 Dues & Fees - $1,275 increase due to increase in the number of dues and fees.
- 523903 Merchant Services Charge - $30,000 increase due to increase in number of online payments and underbudgeting in FY26.
- $57,685 Overall Operations increase.

## Expenditure Details

| | FY2027 |
|---|---|
| **521200 - Professional Services** | |
| Financial Services and Consulting | $2,000 |
| **Total 521200 - Professional Services** | **$2,000** |
| **521201 - Audit** | |
| Annual External Audit - Mauldin & Jenkins | $58,500 |
| **Total 521201 - Audit** | **$58,500** |
| **521203 - Contractual Services** | |
| Financial Advisor - Raymond James & Associates | $55,000 |
| Financial Software - Gravity (ClearGov) | $50,225 |
| Hiring a temp/part-time person during Business Occupation Tax (BOT) renewal season | $10,000 |
| Property Tax Billing - Fulton County Tax Commissioners Office | $35,000 |
| **Total 521203 - Contractual Services** | **$150,225** |
| **523300 - Advertising** | |
| Budget Hearing Advertisements - Johns Creek Herald | $650 |
| Millage Rate Hearings - Johns Creek Herald | $975 |
| TSPLOST Required Annual Notice - Johns Creek Herald | $650 |
| **Total 523300 - Advertising** | **$2,275** |
| **523400 - Printing and Binding** | |
| Laser Checks, 1099 forms, and Envelopes | $1,000 |
| **Total 523400 - Printing and Binding** | **$1,000** |
| **523500 - Travel** | |
| Consolidated travel expenses associated with staff participation in financial management, accounting, budgeting, and revenue professional organization conferences and continuing education and training. | $4,175 |
| **Total 523500 - Travel** | **$4,175** |
| **523600 - Dues and Fees** | |
| American Institute of CPAs (AICPA) | $500 |
| Association of Government Accountants (AGA) | $135 |
| Board of Accountancy (BOA) | $100 |
| Chartered Professional Accountants | $500 |
| Georgia Government Finance Officers Association (GGFOA) | $300 |
| Georgia Society of CPAs (GSCPA) | $530 |
| GFOA Award Program (ACFR) | $610 |
| GFOA Award Program (Budget Book) | $635 |
| Government Finance Officers Association (GFOA) - Citywide Membership | $1,000 |

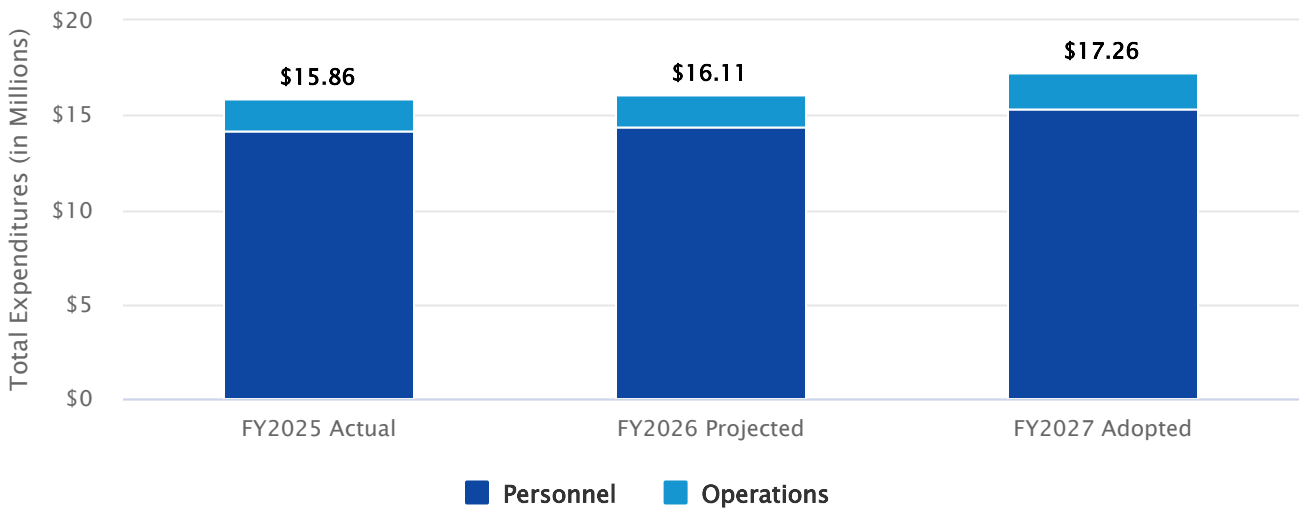
## Expenditure Details (continued)

| | FY2027 |
|---|---|
| National Institute of Government Purchasing (NIGP) | $250 |
| **Total 523600 - Dues and Fees** | **$4,560** |
| **523700 - Education and Training** | |
| Consolidated education and training expenses associated with staff participation in financial management, accounting, budgeting, and revenue professional organization conferences and continuing education and training. | $11,330 |
| **Total 523700 - Education and Training** | **$11,330** |
| **523852 - Software Licensing Fee** | |
| NIGP Code License | $500 |
| **Total 523852 - Software Licensing Fee** | **$500** |
| **523901 - Hospitality** | |
| Quarterly Team Building | $1,440 |
| Team Meetings, Celebrations, and Recognition | $720 |
| **Total 523901 - Hospitality** | **$2,160** |
| **523903 - Merchant Services Charge** | |
| Merchant Services Charge - Online credit card processing fees | $105,000 |
| **Total 523903 - Merchant Services Charge** | **$105,000** |
| **523904 - Finance Charges Bank Charges** | |
| Banking Fees | $2,000 |
| **Total 523904 - Finance Charges Bank Charges** | **$2,000** |
| **531120 - Office Supplies** | |
| Office Supplies | $3,000 |
| **Total 531120 - Office Supplies** | **$3,000** |
| **531130 - Postage** | |
| Postage | $7,500 |
| **Total 531130 - Postage** | **$7,500** |
| **531703 - Operating Supplies** | |
| Operating Supplies | $1,000 |
| **Total 531703 - Operating Supplies** | **$1,000** |
| **Total** | **$355,225** |

# Fire (1003510)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $8,219,637 | $8,498,735 | $7,228,113 | $8,220,555 | $8,765,177 | $266,442 | 3% |
| 511153 - Gym Membership | $5,685 | $5,580 | $5,040 | $5,418 | $6,480 | $900 | 16% |
| 511154 - Paramedic Incentive Pay | $72,500 | $72,500 | $77,500 | $77,500 | $90,000 | $17,500 | 24% |
| 511155 - Signing Bonus | $25,000 | $20,000 | $50,000 | $40,000 | $0 | $(20,000) | -100% |
| 511156 - Retention Bonus | $45,000 | $20,000 | $20,000 | $20,000 | $20,000 | $0 | 0% |
| 511300 - Overtime | $1,165,438 | $739,420 | $987,306 | $1,200,000 | $1,000,000 | $260,580 | 35% |
| 511400 - Holiday Pay | $83,412 | $88,120 | $62,868 | $85,000 | $89,000 | $880 | 1% |
| 512101 - Health | $2,156,497 | $2,419,594 | $2,005,747 | $2,239,662 | $2,754,421 | $334,827 | 14% |
| 512102 - L T Disability | $29,569 | $45,919 | $17,254 | $21,702 | $48,702 | $2,783 | 6% |
| 512103 - Dental | $75,183 | $86,554 | $66,856 | $77,607 | $83,383 | $(3,171) | -4% |
| 512104 - Life | $46,652 | $34,916 | $30,272 | $32,560 | $37,035 | $2,119 | 6% |
| 512200 - Social Security FICA | $555,069 | $585,204 | $489,974 | $556,707 | $624,013 | $38,809 | 7% |
| 512300 - Medicare | $131,060 | $136,862 | $114,959 | $130,325 | $145,938 | $9,076 | 7% |
| 512400 - Retirement | $1,309,226 | $1,425,452 | $1,193,280 | $1,373,850 | $1,498,529 | $73,077 | 5% |
| 512700 - Workers Compensation | $246,612 | $309,436 | $264,482 | $300,000 | $228,215 | $(81,221) | -26% |
| **Total Personnel** | **$14,166,540** | **$14,488,292** | **$12,613,651** | **$14,380,886** | **$15,390,893** | **$902,601** | **6%** |
| **Operations** | | | | | | | |
| 521200 - Professional Services | $15,973 | $75,290 | $47,042 | $60,000 | $76,940 | $1,650 | 2% |
| 521203 - Contractual Services | $383,017 | $355,212 | $312,483 | $340,508 | $355,712 | $500 | 0% |
| 521205 - Fire IGA | $38,578 | $38,718 | $40,346 | $40,346 | $0 | $(38,718) | -100% |
| 521219 - False Alarm Contract Fees | $6,969 | $4,100 | $6,083 | $9,000 | $10,000 | $5,900 | 144% |
| 522210 - Equipment Repair | $0 | $0 | $0 | $0 | $40,381 | $40,381 | 100% |
| 523100 - Insurance | $259,729 | $295,267 | $193,406 | $295,267 | $236,406 | $(58,861) | -20% |
| 523400 - Printing and Binding | $1,106 | $2,000 | $712 | $1,200 | $2,000 | $0 | 0% |
| 523500 - Travel | $17,899 | $19,534 | $3,258 | $15,000 | $20,100 | $566 | 3% |
| 523600 - Dues and Fees | $35,235 | $45,263 | $33,061 | $41,546 | $47,354 | $2,091 | 5% |
| 523700 - Education and Training | $59,308 | $80,466 | $21,080 | $60,000 | $82,900 | $2,434 | 3% |
| 523851 - Maintenance Contracts | $114,824 | $125,343 | $118,510 | $124,000 | $81,690 | $(43,653) | -35% |
| 523852 - Software Licensing Fee | $69,647 | $76,959 | $70,056 | $72,804 | $125,982 | $49,023 | 64% |
| 523901 - Hospitality | $8,157 | $28,325 | $14,870 | $21,000 | $38,640 | $10,315 | 36% |
| 531110 - Other Supplies | $38,342 | $87,800 | $78,151 | $82,321 | $85,870 | $(1,930) | -2% |
| 531111 - Vehicle Supplies | $293,169 | $239,975 | $183,080 | $200,000 | $244,516 | $4,541 | 2% |
| 531114 - Medical | $49,378 | $50,946 | $33,979 | $45,000 | $57,720 | $6,774 | 13% |
| 531120 - Office Supplies | $6,549 | $6,825 | $6,061 | $6,067 | $6,825 | $0 | 0% |
| 531130 - Postage | $204 | $375 | $40 | $200 | $375 | $0 | 0% |
| 531210 - Water Sewage | $24,338 | $9,480 | $13,520 | $15,000 | $11,820 | $2,340 | 25% |
| 531220 - Natural Gas | $16,362 | $18,060 | $17,391 | $18,897 | $19,500 | $1,440 | 8% |
| 531230 - Electricity | $53,543 | $65,232 | $54,319 | $57,153 | $70,000 | $4,768 | 7% |
| 531270 - Gasoline Diesel Fuel | $83,246 | $106,885 | $83,733 | $102,665 | $109,023 | $2,138 | 2% |
| 531600 - Small Equipment | $4,167 | $11,200 | $3,784 | $6,933 | $22,300 | $11,100 | 99% |
| 531700 - Other | $10,724 | $0 | $0 | $0 | $0 | $0 | 0% |
| 531703 - Operating Supplies | $19,483 | $22,300 | $23,194 | $24,000 | $24,700 | $2,400 | 11% |
| 531710 - Uniforms | $79,081 | $90,729 | $92,432 | $95,000 | $100,150 | $9,421 | 10% |
| 531711 - Officer Supplies | $5,063 | $11,085 | $0 | $0 | $0 | $(11,085) | -100% |
| **Total Operations** | **$1,694,091** | **$1,867,369** | **$1,450,591** | **$1,733,907** | **$1,870,904** | **$3,535** | **0%** |
| **Total Expenditures** | **$15,860,631** | **$16,355,661** | **$14,064,242** | **$16,114,793** | **$17,261,797** | **$906,136** | **6%** |

## FIRE (1003510)




### Personnel - Notable Changes in Expenditures

- $902,601 Overall Personnel increase based on net change in salaries and benefits plan selection choices by department personnel, and transfer of (1) Building Superintendent position to Facilities and addition of $20,000 for FAO Relief Driver Pay.
- Includes $215,395 for two Fire Recruit positions approved but not funded in FY2026.

### Operations - Notable Changes in Expenditures

- 521205 Fire IGA - ($38,718) decrease due to moving ChatComm consoles and radio fees to Software Licensing Fee to align with Police budget line item.
- 522210 Equipment Repair - $40,381 increase due to line items being moved from Maintenance Contracts to better align expenses to the correct account.
- 523100 Insurance - ($58,861) decrease due to deductible alignment across lines of coverage.
- 523600 Dues & Fees - $2,091 increase due to increased cost of certain dues and fees.
- 523700 Education and Training - $2,434 increase due to travel expenses associated with staff participation in fire services professional organization conferences and certification and specialized training activities.
- 523851 Maintenance Contracts - ($43,653) decrease due to $40,381 in line items being moved to Equipment Repairs, $6,500 moved to Uniforms, and $1,200 moved to Medical.
- 523852 Software Licensing Fee - $49,023 increase due to moving $41,422 ChatComm consoles and radio fees from Fire IGA to align with Police budget line item and annual increases in other software licensing fees.
- 523901 Hospitality - $10,315 increase reflects funding for quarterly team building and employee appreciation and recognition events.
- 531710 Uniforms - $9,421 increase due to $6,500 moved in from Maintenance Contracts and annual cost increase in uniforms.
- $3,535 Overall Operations increase.

## Expenditure Details

| | FY2027 |
|---|---|
| **521200 - Professional Services** | |
| Medical Director | $42,890 |
| Pre-employment Background Check | $1,875 |
| Pre-employment Medical Exam | $4,750 |
| Promotional Testing Consultant/Test Development | $24,900 |
| Psychological Reviews | $1,900 |
| Recruitment Administrative Cost | $625 |
| **Total 521200 - Professional Services** | **$76,940** |
| **521203 - Contractual Services** | |
| Emergency Medical Services (AMR) | $353,712 |
| Fire and Arson Debris Analysis | $2,000 |
| **Total 521203 - Contractual Services** | **$355,712** |
| **521219 - False Alarm Contract Fees** | |
| False Alarm Contract Fees | $10,000 |
| **Total 521219 - False Alarm Contract Fees** | **$10,000** |
| **522210 - Equipment Repair** | |
| PPE Repairs | $10,000 |
| Radio Tuning / Maintenance | $11,856 |
| SCBA annual check | $1,500 |
| SCBA bottles - hydro testing | $3,875 |
| SCBA Fit Tests - OHD | $2,700 |
| SCBA Testing & Repairs | $10,450 |
| **Total 522210 - Equipment Repair** | **$40,381** |
| **523100 - Insurance** | |
| Cancer Insurance | $15,528 |
| Liability / Professional / Vehicle / Property - Fire | $209,378 |
| PTSD insurance | $11,500 |
| **Total 523100 - Insurance** | **$236,406** |
| **523400 - Printing and Binding** | |
| Large Document Printing | $2,000 |
| **Total 523400 - Printing and Binding** | **$2,000** |
| **523500 - Travel** | |
| Consolidated travel expenses associated with staff participation in fire services professional organization conferences, certification, and specialized training activities. | $20,100 |
| **Total 523500 - Travel** | **$20,100** |
| **523600 - Dues and Fees** | |
| ACLS Recertifications | $882 |
| Certifications for PALS / ACLS / BLS / CPR | $1,500 |
| Child Car Safety Seat Tech Recert | $200 |
| Costco Memberships | $130 |
| Dues / Fees Pro Board Cert | $2,250 |
| Emissions Testing | $375 |
| FAA Registrations | $60 |
| Fire Dept Incident Safety Officer Association - FDSOA | $385 |
| GAEMS Instructors Association | $480 |
| Georgia Fire Chiefs Association (GAFC) | $660 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Georgia Firefighters Pension Fund Dues | $27,000 |
| Georgia Fire Inspectors Association (GFIA) | $100 |
| Georgia Fire Investigators Association (GFIA) | $100 |
| Highway Impact Fees | $800 |
| International Association of Arson Investigators (IAAI) | $405 |
| International Association of Fire Chiefs (IAFC) | $1,960 |
| International Code Council (ICC) | $315 |
| International Society of Fire Service Instructors (SFSI) | $125 |
| Metro Atlanta Fire Chiefs Association (MAFCA) | $200 |
| National Fire Protection Association (NFPA) | $225 |
| National Registry of Emergency Medical Technicians (NREMT) | $2,752 |
| State of Georgia Recertifications for Paramedics & EMT's | $6,450 |
| **Total 523600 - Dues and Fees** | **$47,354** |
| | |
| **523700 - Education and Training** | |
| Consolidated education and training expenses associated with staff participation in fire services professional organization conferences, certification, and specialized training activities. | $82,900 |
| **Total 523700 - Education and Training** | **$82,900** |
| | |
| **523851 - Maintenance Contracts** | |
| Annual Service testing and Cal Gas for Air 64 | $4,000 |
| Backflow Preventor Testing (Station 64 and 63) | $2,200 |
| Dumpster Service | $11,000 |
| Extinguisher Maintenance | $3,900 |
| Fuel Tank Repairs / Tank Cleaning | $15,000 |
| Generator Maintenance | $3,100 |
| HVAC Maintenance (HVH) for all stations | $4,900 |
| LifePak Annual Maintenance | $12,440 |
| Oil Separator Service | $5,000 |
| Pest / Rodent Control | $7,000 |
| Storm Filter System at Station 64 | $10,500 |
| Stove Hood Extinguishment System Maint | $2,650 |
| **Total 523851 - Maintenance Contracts** | **$81,690** |
| | |
| **523852 - Software Licensing Fee** | |
| Annual fee for Air Data use and Streaming for Drones | $1,375 |
| Annual Subscription for radios | $8,000 |
| ChatComm Consoles | $3,660 |
| Chatcomm Portable Radio | $37,762 |
| EKOS Fuel Management & Site Management | $6,300 |
| HandTevy | $4,751 |
| I am Responding | $2,100 |
| IFSTA e-Library Renewal | $2,760 |
| Imagine Trend Records Management System (RMS) | $30,000 |
| Inspection Software Archives | $600 |
| Knox Cloud Service | $1,300 |
| NFPA & ICC Code Subscriptions | $2,000 |
| Online Training Platform | $24,660 |
| Smart Draw Software for Fire Scene Investigations | $714 |
| **Total 523852 - Software Licensing Fee** | **$125,982** |
| | |
| **523901 - Hospitality** | |
| Community Safety Day | $600 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Firefighter Annual Awards | $3,200 |
| Fire & Safety Education Materials | $10,000 |
| Food for Emergency Incidents | $2,000 |
| Public Safety Academy Uniforms and Supplies | $5,000 |
| Quarterly Team Building | $10,560 |
| Stop the Bleed training supplies | $2,000 |
| Team Meetings, Celebrations, and Recognition | $5,280 |
| **Total 523901 - Hospitality** | **$38,640** |
| | |
| **531110 - Other Supplies** | |
| Batteries (Portable Radios, pelican lights, etc.) | $7,500 |
| Bottled Water / Sports Drinks (For Emergencies & Training) | $10,000 |
| Click to Enter Devices | $5,000 |
| CO monitors for fire investigators | $325 |
| Coolers for Training & Stations | $1,000 |
| Fire Investigation Supplies / Tools | $300 |
| FMO Filtration Mask | $510 |
| Fuel Access Keys | $125 |
| Hazmat Supplies (MOU w/Alpharetta Fire) | $2,000 |
| Hydrant Maintenance Supplies | $10,000 |
| Kitchenware for Stations | $2,500 |
| Knox Key Secure Devices | $9,500 |
| Miscellaneous Consumable Hardware | $700 |
| Miscellaneous Equipment for PPE (Extrication Gloves, Safety Vest, Wire cutters, Eye protections, etc.) | $2,200 |
| MSA filters (Gas Masks) | $760 |
| NFPA Handbooks hard copy | $125 |
| Pine Straw / Mulch / Weed killer | $17,500 |
| Portable Radio Supplies (Straps, Harnesses, etc.) | $7,500 |
| Safety Glasses, Vest, Work Gloves, etc. | $6,675 |
| Technical Rescue Team equipment | $1,650 |
| **Total 531110 - Other Supplies** | **$85,870** |
| | |
| **531111 - Vehicle Supplies** | |
| Admin Vehicle Preventative Maint. | $9,950 |
| Admin Vehicles Major Repairs | $3,000 |
| Admin Vehicles Minor Repairs | $3,750 |
| Air Truck Maint. & Air Samples | $1,500 |
| Apparatus Major Repairs | $51,045 |
| Apparatus Minor Repairs | $76,235 |
| Apparatus Preventative Maint. | $24,241 |
| Ground Ladder / Aerial Testing | $6,015 |
| In-House Vehicle Maint & Cleaning | $3,480 |
| Pump Maintenance and Testing | $6,750 |
| Rescue Boat Preventative Maint. & Minor Repairs | $3,200 |
| Rescue e-draulic / Hydraulic Tool Maint. | $3,750 |
| Small Motorized Equipment Maint | $6,300 |
| Tire Replacement | $40,800 |
| Trailer Service & Tires | $1,500 |
| UTV Preventative Maint. & Minor Repairs | $1,000 |

## Expenditure Details (continued)

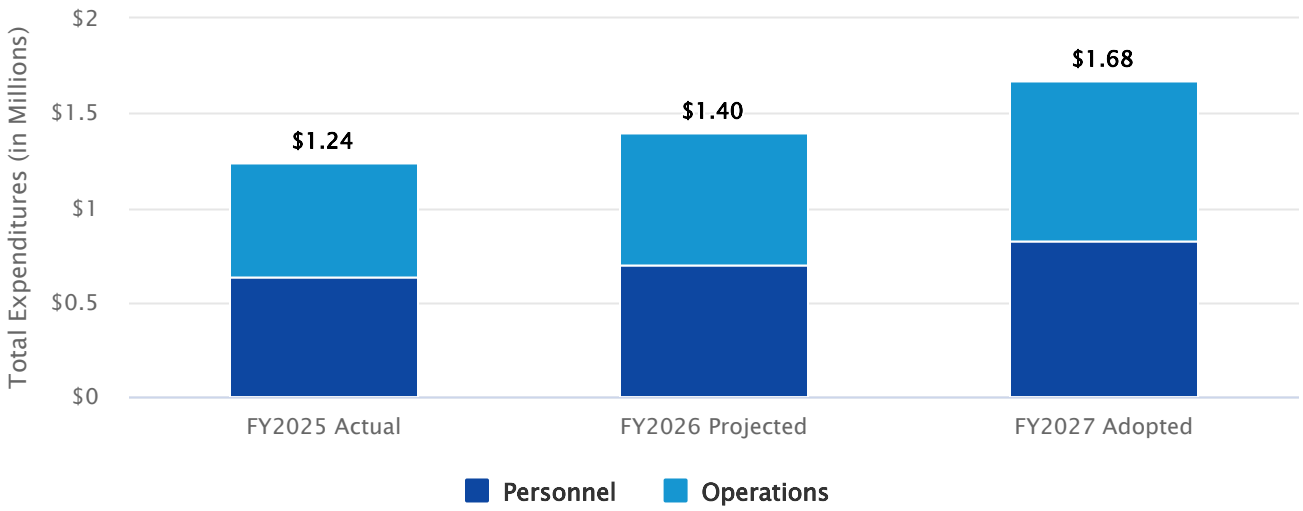
| | FY2027 |
|---|---|
| Vehicle Cleaning and Detailing | $2,000 |
| **Total 531111 - Vehicle Supplies** | **$244,516** |
| | |
| **531114 - Medical** | |
| Active Shooter / Trauma Supplies | $3,000 |
| Medical O2 | $1,200 |
| Medical Supplies | $45,000 |
| Pharmaceuticals | $8,520 |
| **Total 531114 - Medical** | **$57,720** |
| | |
| **531120 - Office Supplies** | |
| Inspection Forms | $500 |
| Printer Cartridge | $1,200 |
| Shipping | $1,000 |
| Stationary | $600 |
| Various Office Supplies | $3,525 |
| **Total 531120 - Office Supplies** | **$6,825** |
| | |
| **531130 - Postage** | |
| Postage | $375 |
| **Total 531130 - Postage** | **$375** |
| | |
| **531210 - Water Sewage** | |
| Water / Sewage | $11,820 |
| **Total 531210 - Water Sewage** | **$11,820** |
| | |
| **531220 - Natural Gas** | |
| Natural Gas | $19,500 |
| **Total 531220 - Natural Gas** | **$19,500** |
| | |
| **531230 - Electricity** | |
| Electricity | $70,000 |
| **Total 531230 - Electricity** | **$70,000** |
| | |
| **531270 - Gasoline Diesel Fuel** | |
| Diesel | $83,895 |
| Diesel Exhaust Fluid (DEF) | $2,326 |
| Gasoline | $18,360 |
| Mixed Fuel, Boat oil, Ethanol Free Fuel | $4,442 |
| **Total 531270 - Gasoline Diesel Fuel** | **$109,023** |
| | |
| **531600 - Small Equipment** | |
| Carbon Monoxide Detectors | $1,300 |
| Lawn Maintenance Equipment | $5,000 |
| Thermal Imagers | $6,000 |
| Various Tools & Equipment for Stations | $2,000 |
| Workout Equipment Enhancement and Maintenance | $8,000 |
| **Total 531600 - Small Equipment** | **$22,300** |
| | |
| **531703 - Operating Supplies** | |
| Bunker Gear Detergent | $1,500 |
| Station 61 | $7,200 |
| Station 62 | $5,000 |
| Station 63 | $5,500 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Station 64 | $5,500 |
| **Total 531703 - Operating Supplies** | **$24,700** |
| | |
| **531710 - Uniforms** | |
| Replacements for uniforms that cannot be repaired | $3,500 |
| SWAT / TEMS Specific | $1,400 |
| Uniform Repairs / Alterations | $6,500 |
| Utility Uniforms | $77,250 |
| Utility Uniforms for Recruits / Lateral New Hires | $11,500 |
| **Total 531710 - Uniforms** | **$100,150** |
| **Total** | **$1,870,904** |

# Human Resources (1001540)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $455,013 | $512,204 | $429,402 | $483,903 | $518,750 | $6,546 | 1% |
| 511151 - Car Allowance | $3,600 | $4,800 | $4,000 | $4,800 | $4,800 | $0 | 0% |
| 511153 - Gym Membership | $705 | $540 | $435 | $478 | $540 | $0 | 0% |
| 511200 - Temp Part-Time Employee | $10,009 | $30,000 | $23,541 | $26,342 | $105,601 | $75,601 | 252% |
| 511300 - Overtime | $221 | $0 | $0 | $0 | $0 | $0 | 0% |
| 512101 - Health | $54,265 | $77,653 | $49,899 | $57,705 | $57,365 | $(20,288) | -26% |
| 512102 - L T Disability | $1,549 | $2,787 | $1,028 | $1,299 | $2,827 | $40 | 1% |
| 512103 - Dental | $2,242 | $2,467 | $1,806 | $2,015 | $2,445 | $(22) | -1% |
| 512104 - Life | $2,498 | $2,119 | $1,747 | $1,879 | $2,150 | $31 | 1% |
| 512200 - Social Security FICA | $28,446 | $33,617 | $26,896 | $30,316 | $35,675 | $2,058 | 6% |
| 512300 - Medicare | $6,653 | $7,862 | $6,290 | $7,090 | $8,343 | $481 | 6% |
| 512400 - Retirement | $71,325 | $85,780 | $69,386 | $79,649 | $87,007 | $1,227 | 1% |
| 512700 - Workers Compensation | $779 | $935 | $702 | $553 | $546 | $(389) | -42% |
| **Total Personnel** | **$637,305** | **$760,764** | **$615,132** | **$696,029** | **$826,049** | **$65,285** | **9%** |
| **Operations** | | | | | | | |
| 521200 - Professional Services | $21,157 | $19,250 | $8,898 | $12,106 | $19,250 | $0 | 0% |
| 521203 - Contractual Services | $2,165 | $26,050 | $22,982 | $24,054 | $26,050 | $0 | 0% |
| 521207 - Other Professional Services | $49,595 | $0 | $0 | $0 | $0 | $0 | 0% |
| 522500 - Tuition Reimbursements | $26,127 | $50,000 | $20,397 | $39,631 | $50,000 | $0 | 0% |
| 523100 - Insurance | $426,763 | $495,393 | $447,162 | $470,000 | $538,120 | $42,727 | 9% |
| 523300 - Advertising | $700 | $22,500 | $174 | $174 | $22,500 | $0 | 0% |
| 523500 - Travel | $2,743 | $2,696 | $1,277 | $1,710 | $5,300 | $2,604 | 97% |
| 523600 - Dues and Fees | $3,185 | $5,897 | $1,605 | $2,831 | $5,636 | $(261) | -4% |
| 523700 - Education and Training | $33,084 | $16,304 | $6,250 | $5,551 | $6,607 | $(9,697) | -59% |
| 523852 - Software Licensing Fee | $8,025 | $46,895 | $41,608 | $41,608 | $46,895 | $0 | 0% |
| 523901 - Hospitality | $2,755 | $78,725 | $60,892 | $65,860 | $83,975 | $5,250 | 7% |
| 531120 - Office Supplies | $1,770 | $4,900 | $1,206 | $2,508 | $4,900 | $0 | 0% |
| 531130 - Postage | $137 | $750 | $143 | $452 | $750 | $0 | 0% |
| 531710 - Uniforms | $26,930 | $40,000 | $27,408 | $35,007 | $40,000 | $0 | 0% |
| 579100 - Unallocated | $0 | $0 | $0 | $1,282 | $0 | $0 | 0% |
| **Total Operations** | **$605,136** | **$809,360** | **$640,002** | **$702,774** | **$849,983** | **$40,623** | **5%** |
| **Total Expenditures** | **$1,242,441** | **$1,570,124** | **$1,255,134** | **$1,398,803** | **$1,676,032** | **$105,908** | **7%** |




## Personnel - Notable Changes in Expenditures

- $65,285 Overall Personnel increase based on net change in salaries and benefits plan selection choices by department personnel, and addition of a Part-Time Payroll Specialist and a fifth intern for the citywide intern program.

## Operations - Notable Changes in Expenditures

- 523100 Insurance - $42,727 increase is due to estimated premiums based on market and exposure changes for the five citywide package policies (general and professional liability, vehicle, property, cyber, and umbrella insurance). For General Liability, Vehicle, Property, and Umbrella, the assumption was a 23.4% increase.
- 523901 Hospitality - $5,250 increase due to right-sizing headcount for employee recognition and engagement.
- $40,623 Overall Operations increase.

## Expenditure Details

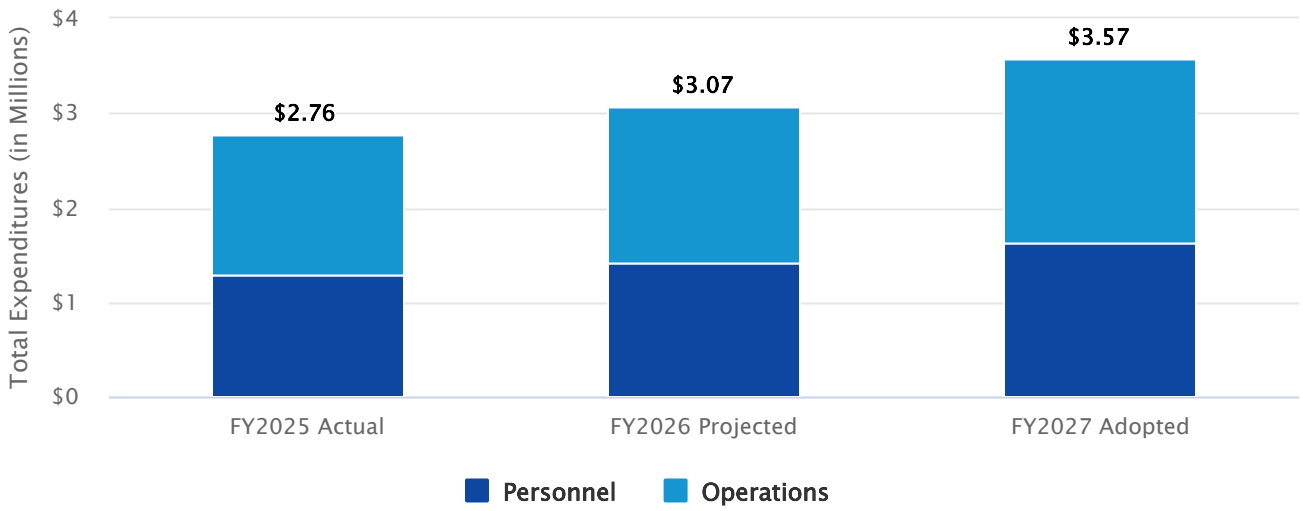
| | FY2027 |
|---|---|
| **521200 - Professional Services** | |
| Employment Law Queries (FMG/Others) | $16,250 |
| Third-Party Consulting | $3,000 |
| **Total 521200 - Professional Services** | **$19,250** |
| **521203 - Contractual Services** | |
| Background Screenings - New Hires &Volunteers | $7,500 |
| Drug Screenings - New Hires | $3,750 |
| Employee Assistance Program | $7,750 |
| Health FSA & COBRA Monthly Fees | $4,200 |
| Posters & Notices | $1,800 |
| Pre-Employment Assessment Tools | $1,050 |
| **Total 521203 - Contractual Services** | **$26,050** |
| **522500 - Tuition Reimbursements** | |
| Tuition Reimbursements | $50,000 |
| **Total 522500 - Tuition Reimbursements** | **$50,000** |
| **523100 - Insurance** | |
| Deductible Invoices for General Liability Legal Claims - Travelers | $38,000 |
| General-Prof Liability/Vehicle/Property/Cyber/Umbrella - Gallagher | $500,120 |
| **Total 523100 - Insurance** | **$538,120** |
| **523300 - Advertising** | |
| Advertising & Innovative Recruiting Methods | $7,500 |
| Specialty Recruiting Costs | $15,000 |
| **Total 523300 - Advertising** | **$22,500** |
| **523500 - Travel** | |
| Consolidated travel expenses associated with staff participation in professional human resources and risk management conferences and for miscellaneous recruitment travel. | $5,300 |
| **Total 523500 - Travel** | **$5,300** |
| **523600 - Dues and Fees** | |
| Costco Membership | $65 |
| Georgia Local Government Personnel Association | $260 |
| Local Events (Chamber/Other ) | $800 |
| Professional Recertification Fees | $1,200 |
| Public Risk Management Association | $425 |
| Public Risk Management Association - Georgia | $200 |
| Public Service Human Resources Association | $445 |
| Public Service Human Resources Association - ATL | $75 |
| Risk Management Society | $370 |
| Society for Human Resource Management | $1,200 |
| Society for Human Resource Management - ATL | $596 |
| **Total 523600 - Dues and Fees** | **$5,636** |
| **523700 - Education and Training** | |
| Consolidated education and training expenses associated with staff participation in professional human resources and risk management conferences | $6,607 |
| **Total 523700 - Education and Training** | **$6,607** |
| **523852 - Software Licensing Fee** | |
| Online Grammar Software (Grammarly) | $900 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Online Recruiting Software (Applicant Pro) | $10,000 |
| Online Video Interviewing (Wedge) | $2,500 |
| Survey Software (SurveyMonkey) | $1,600 |
| Web Based Employee Training (LinkedIn Learning) | $31,625 |
| Webpage Creative Software (Canva/Adobe) | $270 |
| **Total 523852 - Software Licensing Fee** | **$46,895** |
| | |
| **523901 - Hospitality** | |
| Cards for Employee Occasions | $1,750 |
| Employee Appreciation Events | $21,750 |
| Employee Celebrations | $3,600 |
| Employee Engagement Events | $16,750 |
| Employee Lunch n Learns Non-Wellness | $6,250 |
| Employee Recognition Event Awards | $22,500 |
| Employee Relations flowers (for funerals, meals for sick/injured, etc.) | $1,500 |
| Internal - Johns Creek Academy Program | $6,000 |
| Meals/Coffee with Candidates for Positions | $500 |
| New Hire branded city merchandise | $2,100 |
| Quarterly Team Building | $600 |
| Refreshments for Training Events | $375 |
| Team Meetings, Celebrations, and Recognition | $300 |
| **Total 523901 - Hospitality** | **$83,975** |
| | |
| **531120 - Office Supplies** | |
| Business Cards | $250 |
| New Employee Supplies - Business Cards | $900 |
| New Employee Supplies - Nametags | $750 |
| New Employee Supplies - Start up Supplies | $1,500 |
| Office Supplies Unique to HR - Folders, Labels, Etc. | $1,500 |
| **Total 531120 - Office Supplies** | **$4,900** |
| | |
| **531130 - Postage** | |
| Letters/Compliance Notices | $750 |
| **Total 531130 - Postage** | **$750** |
| | |
| **531710 - Uniforms** | |
| City Apparel - Citywide | $40,000 |
| **Total 531710 - Uniforms** | **$40,000** |
| **Total** | **$849,983** |

# IT/GIS (1001535)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $882,463 | $985,488 | $869,513 | $966,420 | $1,113,688 | $128,200 | 13% |
| 511151 - Car Allowance | $4,800 | $4,800 | $4,000 | $4,800 | $4,800 | $0 | 0% |
| 511153 - Gym Membership | $540 | $540 | $570 | $532 | $540 | $0 | 0% |
| 511200 - Temp Part-Time Employee | $84,678 | $65,000 | $65,834 | $85,000 | $38,013 | $(26,987) | -42% |
| 512101 - Health | $107,051 | $118,148 | $116,604 | $117,150 | $185,451 | $67,303 | 57% |
| 512102 - L T Disability | $2,979 | $5,356 | $1,922 | $2,523 | $6,056 | $700 | 13% |
| 512103 - Dental | $3,584 | $4,098 | $3,387 | $3,852 | $5,549 | $1,451 | 35% |
| 512104 - Life | $4,659 | $4,073 | $3,272 | $3,613 | $4,605 | $532 | 13% |
| 512200 - Social Security FICA | $54,761 | $65,130 | $54,011 | $63,440 | $71,015 | $5,885 | 9% |
| 512300 - Medicare | $13,649 | $15,232 | $13,244 | $15,130 | $16,608 | $1,376 | 9% |
| 512400 - Retirement | $137,987 | $164,854 | $140,535 | $164,157 | $185,578 | $20,724 | 13% |
| 512700 - Workers Compensation | $1,320 | $1,302 | $1,061 | $1,300 | $1,080 | $(222) | -17% |
| **Total Personnel** | **$1,298,471** | **$1,434,021** | **$1,273,953** | **$1,427,917** | **$1,632,983** | **$198,962** | **14%** |
| **Operations** | | | | | | | |
| 521200 - Professional Services | $411,881 | $491,440 | $368,433 | $460,000 | $553,900 | $62,460 | 13% |
| 523500 - Travel | $12,302 | $18,155 | $16,915 | $16,766 | $24,000 | $5,845 | 32% |
| 523600 - Dues and Fees | $1,200 | $500 | $580 | $430 | $500 | $0 | 0% |
| 523700 - Education and Training | $2,996 | $11,845 | $8,810 | $10,000 | $19,600 | $7,755 | 65% |
| 523852 - Software Licensing Fee | $698,761 | $836,394 | $799,388 | $830,000 | $1,019,250 | $182,856 | 22% |
| 523901 - Hospitality | $3,038 | $1,500 | $3,459 | $4,000 | $1,620 | $120 | 8% |
| 531120 - Office Supplies | $615 | $1,500 | $225 | $750 | $1,500 | $0 | 0% |
| 531130 - Postage | $0 | $0 | $10 | $10 | $0 | $0 | 0% |
| 531280 - Cell Phones | $207,532 | $194,240 | $175,778 | $195,000 | $195,000 | $760 | 0% |
| 531290 - Telephone Service | $59,496 | $56,340 | $53,783 | $60,000 | $54,600 | $(1,740) | -3% |
| 531703 - Operating Supplies | $24 | $0 | $9 | $9 | $0 | $0 | 0% |
| 542400 - Computers and IT Equipment | $65,644 | $62,500 | $65,253 | $67,000 | $64,375 | $1,875 | 3% |
| 542500 - Other Computer Equipment | $0 | $0 | $0 | $330 | $0 | $0 | 0% |
| 579100 - Unallocated | $0 | $0 | $0 | $772 | $0 | $0 | 0% |
| **Total Operations** | **$1,463,489** | **$1,674,414** | **$1,492,643** | **$1,645,067** | **$1,934,345** | **$259,931** | **16%** |
| **Total Expenditures** | **$2,761,960** | **$3,108,435** | **$2,766,596** | **$3,072,984** | **$3,567,328** | **$458,893** | **15%** |




## Personnel - Notable Changes in Expenditures

- $198,962 Overall Personnel increase based on net change in salaries and benefits plan selection choices by department personnel and budgeting for a full-time IT Application Analyst that was previously filled on a part-time basis.

## Operations - Notable Changes in Expenditures

- 521200 Professional Services - $62,460 increase driven by multifactor authentication licenses and hosting fee increases.
- 523500 Travel - $5,845 increase due to travel expenses associated with staff participation in information technology and geographic information systems professional organization conferences and training.
- 523700 Education and Training - $7,755 increase due to education and training expenses associated with staff participation in information technology and geographic information systems professional organization conferences and training.
- 523852 Software and Licensing - $182,856 increase due to annual maintenance cost increases, increase in Enterprise Agreement for Microsoft, and addition of new software tools such as full year of payroll software.
- $259,931 Overall Operations increase.

## Expenditure Details

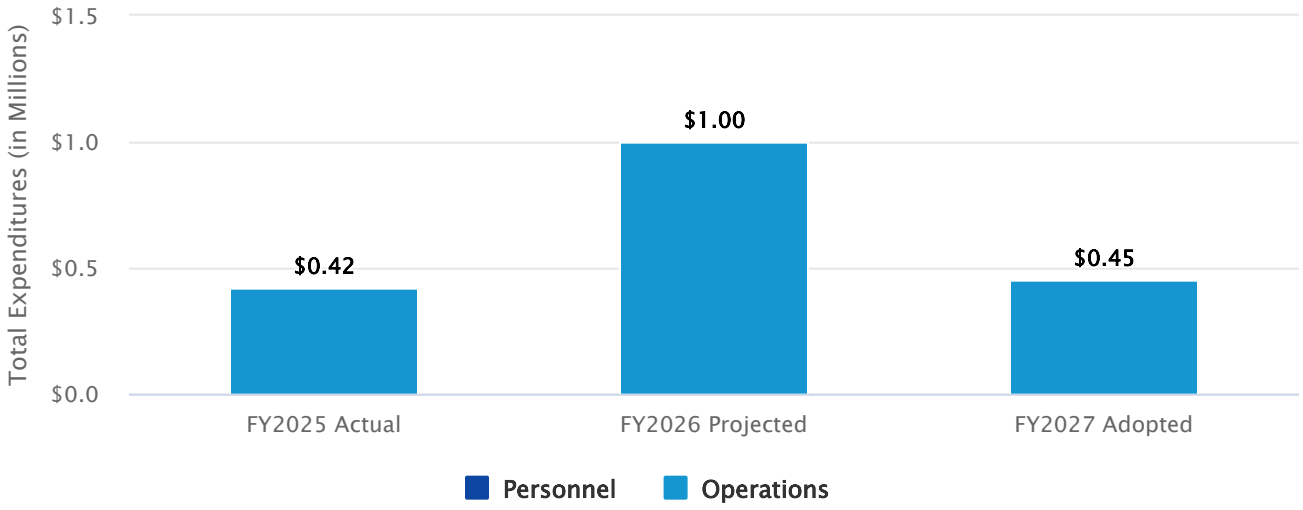
| | FY2027 |
|---|---|
| **521200 - Professional Services** | |
| AI Platforms | $35,000 |
| Copier Leases & Usage | $54,000 |
| GCIC Access | $5,400 |
| GIS Support | $72,000 |
| Granicus Hosting | $54,000 |
| Infrastructure Cloud Hosting | $45,000 |
| Network Security Tools and Services | $113,000 |
| Network Support | $25,000 |
| Online Communication Tools | $23,500 |
| Server Hardware Maintenance | $34,000 |
| Tyler Continuing Education | $93,000 |
| **Total 521200 - Professional Services** | **$553,900** |
| **523500 - Travel** | |
| Consolidated travel expenses associated with staff participation in information technology and geographical information systems professional organization conferences and training. | $24,000 |
| **Total 523500 - Travel** | **$24,000** |
| **523600 - Dues and Fees** | |
| Government Management Information Sciences (GMIS) - Georgia Chapter | $500 |
| **Total 523600 - Dues and Fees** | **$500** |
| **523700 - Education and Training** | |
| Consolidated education and training expenses associated with staff participation in information technology and geographical information systems in professional organization conferences and training. | $19,600 |
| **Total 523700 - Education and Training** | **$19,600** |
| **523852 - Software Licensing Fee** | |
| 2FA Maintenance | $9,000 |
| Adobe Creative Cloud | $18,000 |
| AI - Centerline Software | $30,000 |
| Backup Software Licensing and Support | $19,000 |
| Barracuda 365 backup and protection | $42,000 |
| Bentley Microstation | $5,000 |
| Cisco & Juniper Maintenance | $95,000 |
| Crime Reports | $5,500 |
| Electronic Warrant Interface | $1,750 |
| ESRI Licensing | $85,000 |
| Helpdesk Software | $20,000 |
| Microsoft Enterprise Agreement Year 1 | $145,000 |
| Misc. Software Licenses | $25,000 |
| Palo Alto Firewall Maintenance | $12,000 |
| Payroll Software (UKG) | $97,000 |
| PD Mobile Unit Applications | $15,000 |
| Police Records Management Maintenance | $155,000 |
| Remote Access | $10,000 |
| Tyler AI Plan Review | $30,000 |
| Tyler ERP Maintenance | $200,000 |
| **Total 523852 - Software Licensing Fee** | **$1,019,250** |
| **523901 - Hospitality** | |
| Quarterly Team Building | $1,080 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Team Meetings, Celebrations, and Recognition | $540 |
| **Total 523901 - Hospitality** | **$1,620** |
| | |
| **531120 - Office Supplies** | |
| Misc Office Supplies | $1,500 |
| **Total 531120 - Office Supplies** | **$1,500** |
| | |
| **531280 - Cell Phones** | |
| Cradlepoint Usage Charges | $38,400 |
| Device Charges | $17,500 |
| Mobile Phone Usage Charges | $103,100 |
| Tablet Usages Charges | $36,000 |
| **Total 531280 - Cell Phones** | **$195,000** |
| | |
| **531290 - Telephone Service** | |
| Autrey Mill Internet & Phone Service | $2,000 |
| ChatComm Data Circuit | $13,400 |
| City Hall Primary Internet Circuit | $21,600 |
| City Hall Secondary Internet Circuit | $15,600 |
| Streaming Services | $2,000 |
| **Total 531290 - Telephone Service** | **$54,600** |
| | |
| **542400 - Computers and IT Equipment** | |
| City Hall Computer Supplies | $49,375 |
| Fire Computer Supplies | $5,000 |
| Police/Court Computer Supplies | $10,000 |
| **Total 542400 - Computers and IT Equipment** | **$64,375** |
| **Total Expense** | **$1,934,345** |

# Legal (1001530)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Operations** | | | | | | | |
| 521200 - Professional Services | $135,396 | $700,000 | $588,103 | $700,000 | $150,000 | $(550,000) | -79% |
| 521206 - Legal | $288,000 | $300,000 | $216,000 | $300,000 | $300,000 | $0 | 0% |
| **Total Operations** | **$423,396** | **$1,000,000** | **$804,103** | **$1,000,000** | **$450,000** | **$(550,000)** | **-55%** |
| **Total Expenditures** | **$423,396** | **$1,000,000** | **$804,103** | **$1,000,000** | **$450,000** | **$(550,000)** | **-55%** |



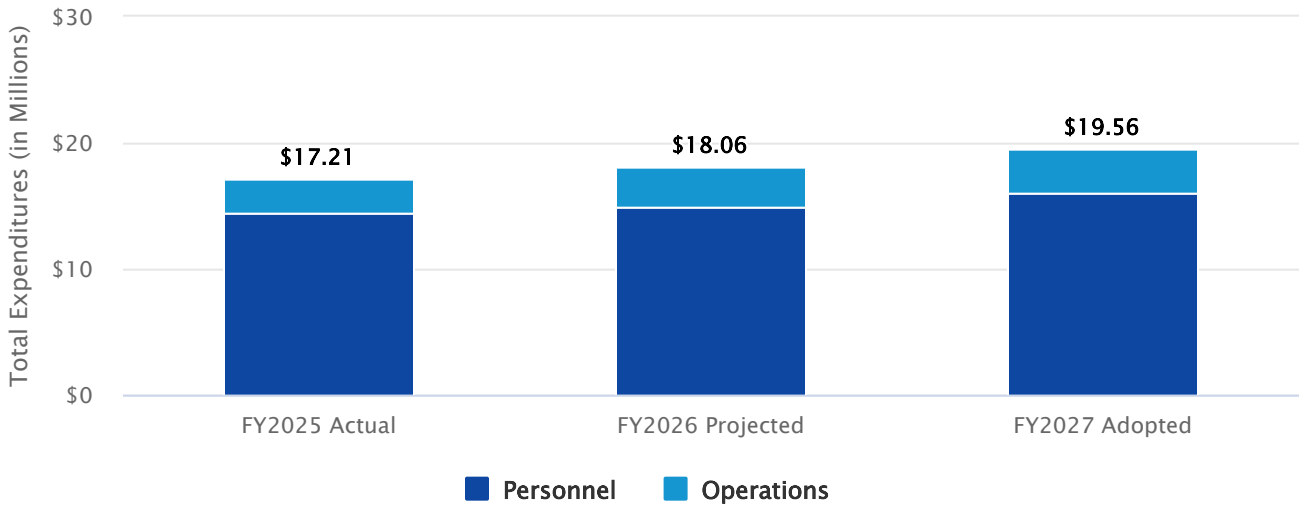

## Expenditure Details

| | FY2027 |
|---|---|
| **521200 - Professional Services** | |
| Professional Services | $150,000 |
| **Total 521200 - Professional Services** | **$150,000** |
| **521206 - Legal** | |
| Legal | $300,000 |
| **Total 521206 - Legal** | **$300,000** |
| **Total** | **$450,000** |

# Police (1003210)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $9,090,403 | $9,292,103 | $8,343,831 | $9,307,928 | $9,785,172 | $493,069 | 5% |
| 511152 - Housing Stipend | $210,400 | $220,800 | $215,200 | $246,610 | $249,600 | $28,800 | 13% |
| 511153 - Gym Membership | $4,635 | $4,860 | $4,035 | $4,778 | $4,680 | $(180) | -4% |
| 511155 - Signing Bonus | $45,000 | $35,000 | $40,000 | $40,000 | $35,000 | $0 | 0% |
| 511156 - Retention Bonus | $50,000 | $80,000 | $50,000 | $50,000 | $55,000 | $(25,000) | -31% |
| 511157 - SWAT Bonus | $0 | $0 | $0 | $0 | $27,500 | $27,500 | 100% |
| 511200 - Temp Part-Time Employee | $43,755 | $95,000 | $75,997 | $95,000 | $95,000 | $0 | 0% |
| 511300 - Overtime | $600,073 | $500,000 | $516,703 | $550,000 | $500,000 | $0 | 0% |
| 511400 - Holiday Pay | $132,399 | $95,000 | $75,472 | $89,731 | $100,000 | $5,000 | 5% |
| 512101 - Health | $1,878,391 | $2,189,799 | $1,797,111 | $2,007,043 | $2,420,733 | $230,934 | 11% |
| 512102 - L T Disability | $31,317 | $50,501 | $19,134 | $23,687 | $53,720 | $3,219 | 6% |
| 512103 - Dental | $68,203 | $84,977 | $64,578 | $75,443 | $78,357 | $(6,620) | -8% |
| 512104 - Life | $49,584 | $38,399 | $32,831 | $35,525 | $40,852 | $2,453 | 6% |
| 512200 - Social Security FICA | $602,135 | $639,710 | $552,464 | $628,140 | $673,100 | $33,390 | 5% |
| 512300 - Medicare | $141,405 | $149,610 | $129,571 | $147,182 | $157,419 | $7,809 | 5% |
| 512400 - Retirement | $1,366,772 | $1,554,259 | $1,290,361 | $1,497,369 | $1,653,542 | $99,283 | 6% |
| 512700 - Workers Compensation | $161,204 | $202,742 | $196,147 | $200,000 | $136,128 | $(66,614) | -33% |
| **Total Personnel** | **$14,475,676** | **$15,232,760** | **$13,403,435** | **$14,998,436** | **$16,065,803** | **$833,043** | **5%** |
| **Operations** | | | | | | | |
| 521200 - Professional Services | $92,248 | $53,100 | $34,028 | $46,072 | $58,091 | $4,991 | 9% |
| 521207 - Other Professional Services | $447 | $20,000 | $454 | $1,000 | $20,000 | $0 | 0% |
| 521208 - Other IGA | $119,420 | $66,500 | $0 | $66,500 | $200,000 | $133,500 | 201% |
| 521219 - False Alarm Contract Fees | $17,365 | $30,000 | $18,018 | $25,809 | $30,000 | $0 | 0% |
| 522210 - Equipment Repair | $34,033 | $61,355 | $11,913 | $61,355 | $61,655 | $300 | 0% |
| 522220 - Facility Repair Maint | $28,762 | $12,460 | $8,201 | $12,460 | $3,940 | $(8,520) | -68% |
| 522310 - Rental Land Buildings | $73,355 | $45,060 | $38,244 | $45,000 | $5,400 | $(39,660) | -88% |
| 523100 - Insurance | $537,957 | $605,310 | $452,285 | $506,628 | $547,209 | $(58,101) | -10% |
| 523200 - Communications | $895 | $3,000 | $1,055 | $1,169 | $6,000 | $3,000 | 100% |
| 523300 - Advertising | $1,756 | $3,000 | $1,215 | $1,249 | $3,000 | $0 | 0% |
| 523400 - Printing and Binding | $583 | $600 | $220 | $320 | $600 | $0 | 0% |
| 523500 - Travel | $101,343 | $128,719 | $93,235 | $221,314 | $171,618 | $42,899 | 33% |
| 523600 - Dues and Fees | $92,533 | $90,426 | $25,185 | $90,426 | $91,261 | $835 | 1% |
| 523700 - Education and Training | $110,989 | $96,281 | $91,424 | $172,617 | $142,920 | $46,639 | 48% |
| 523710 - Education Programs | $25,000 | $25,000 | $15,037 | $9,542 | $25,000 | $0 | 0% |
| 523852 - Software Licensing Fee | $28,762 | $278,195 | $247,466 | $253,963 | $372,635 | $94,440 | 34% |
| 523901 - Hospitality | $28,949 | $60,975 | $45,096 | $54,958 | $82,910 | $21,935 | 36% |
| 523903 - Merchant Services Charge | $218 | $0 | $192 | $192 | $0 | $0 | 0% |
| 531110 - Other Supplies | $54,455 | $52,500 | $328 | $52,172 | $52,500 | $0 | 0% |
| 531111 - Vehicle Supplies | $642,750 | $511,835 | $524,425 | $575,000 | $540,855 | $29,020 | 6% |
| 531112 - Evidence Supplies | $7,495 | $22,840 | $8,342 | $18,655 | $22,840 | $0 | 0% |
| 531113 - Buy Money | $0 | $10,000 | $2,500 | $3,000 | $10,000 | $0 | 0% |
| 531120 - Office Supplies | $17,785 | $28,440 | $18,810 | $18,767 | $28,440 | $0 | 0% |
| 531130 - Postage | $1,665 | $4,400 | $1,291 | $2,018 | $4,400 | $0 | 0% |
| 531220 - Natural Gas | $843 | $2,412 | $624 | $1,194 | $0 | $(2,412) | -100% |
| 531230 - Electricity | $2,815 | $2,880 | $1,260 | $2,262 | $0 | $(2,880) | -100% |
| 531270 - Gasoline Diesel Fuel | $333,387 | $395,500 | $303,383 | $371,082 | $395,500 | $0 | 0% |
| 531600 - Small Equipment | $0 | $39,000 | $11,027 | $13,233 | $0 | $(39,000) | -100% |

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| 531703 - Operating Supplies | $16,184 | $67,610 | $29,926 | $67,610 | $47,110 | $(20,500) | -30% |
| 531705 - Special Events | $0 | $8,000 | $1,419 | $1,419 | $8,000 | $0 | 0% |
| 531710 - Uniforms | $122,320 | $155,945 | $85,710 | $91,647 | $167,945 | $12,000 | 8% |
| 531711 - Officer Supplies | $238,712 | $274,970 | $110,013 | $274,970 | $392,220 | $117,250 | 43% |
| 579100 - Unallocated | $0 | $0 | $0 | $175 | $0 | $0 | 0% |
| **Total Operations** | **$2,733,026** | **$3,156,313** | **$2,182,326** | **$3,063,778** | **$3,492,049** | **$335,736** | **11%** |
| **Total Expenditures** | **$17,208,702** | **$18,389,073** | **$15,585,761** | **$18,062,214** | **$19,557,852** | **$1,168,779** | **6%** |




## Personnel - Notable Changes in Expenditures

- $833,043 Overall Personnel increase based on net change in salaries and benefits plan selection choices by department personnel, and addition of $155,000 in specialized assignment, FTO, and shift differential pay.
- Includes $632,539 for four Police Cadet positions approved but not funded in FY2026

## Operations - Notable Changes in Expenditures

- 521200 Professional Services - $4,991 increase due to cost increases for services.
- 521208 Other IGA - $133,500 increase due to cost increase for inmate housing.
- 522220 Facility Repairs and Maintenance - ($8,520) decrease due to elimination of expenses associated with South Substation lease (new South Substation at Fire Station #63).
- 522310 Rental - Land & Buildings - ($39,660) decrease due to elimination of South Substation lease.
- 523100 Insurance - ($58,101) decrease due to deductible alignment across lines of coverage.
- 523200 Communications - $3,000 increase due to increase in cost of banners and classifieds.
- 523500 Travel - $42,899 increase due to travel expenses associated with staff participation in police services professional organization conferences, professional development, certification, and training activities.

- 523700 Education and Training - $46,639 increase due to education and training expenses associated with staff participation in police services professional organization conferences, professional development, certification, and training activities.
- 523852 Software Licensing Fee - $94,440 increase due to increase in annual fees. $23,000 of the increase is attributable to Fulton County radio subscriber fees and the addition of $47,500 for OS/ Video Management.
- 523901 Hospitality - $21,935 increase reflects funding for quarterly team building and employee appreciation and recognition events and moves in $3,000 from Operating Supplies associated with Community Programs.
- 531110 Vehicle Supplies - $29,020 increase due to vehicle supplies cost increase and increase for body shop deductibles related to increasing the deductible for vehicle insurance.
- 531600 Small Equipment - ($39,000) decrease due to removal of FY2026 one time expenses for replacement of drug incinerator.
- 531703 Operating Supplies - ($20,500) decrease due to moving community programs expenses to Hospitality and removing duplications.
- 531705 Special Events - $8,000 increase due to relocating Trunk-or-Treat and Community Safety Day into this line for better accounting.
- 531710 Uniforms - $12,000 increase due to increase in costs for load bearing vests and clothing allowance.
- 531711 Officer Supplies - $117,250 increase due to increase in costs for load bearing vest pouches, canine resources, duty belts, other officer supplies partially offset by moving children's program supplies to hospitality.
- $335,736 Overall Operations increase.

## Expenditure Details

| | FY2027 |
|---|---|
| **521200 - Professional Services** | |
| Access Control System | $500 |
| AceK9 Watch Dog & Temp Monitoring | $3,560 |
| Background/Hiring - Drug & Medical Tests | $9,856 |
| Background/Hiring - Physical Fitness Tests | $200 |
| Background/Hiring - Prescreening Applicants | $4,625 |
| Background/Hiring - Psychological Tests | $9,000 |
| Background/Hiring - Written Test & Others | $5,000 |
| Court Ordered Expenditures (phone records etc.) | $4,000 |
| Digital Investigative Tools | $2,000 |
| Graphic Design Expenses for Social Media | $800 |
| Investigative Applications | $500 |
| Language Line Services | $2,000 |
| Maintenance and Repair for Live Scan (Annual agreement) | $6,000 |
| Nutrition Fitness Challenge | $1,500 |
| Pole Camera Installation | $1,500 |
| Promotional Testing - Consultant for Challenges to Questions | $300 |
| Promotional Testing - New Question Bank | $1,350 |
| Promotional Testing - Written and Oral Test | $3,400 |
| Transcription Services | $2,000 |
| **Total 521200 - Professional Services** | **$58,091** |
| | |
| **521207 - Other Professional Services** | |
| Inmate Medical | $20,000 |
| **Total 521207 - Other Professional Services** | **$20,000** |
| | |
| **521208 - Other IGA** | |
| Inmate Housing | $200,000 |
| **Total 521208 - Other IGA** | **$200,000** |
| | |
| **521219 - False Alarm Contract Fees** | |
| False Alarm Contract Fees | $30,000 |
| **Total 521219 - False Alarm Contract Fees** | **$30,000** |
| | |
| **522210 - Equipment Repair** | |
| Drone repair and maintenance | $7,500 |
| DVR Repairs and Equipment | $9,000 |
| Fitness Equipment | $5,000 |
| Flock Camera Maintenance/Moves | $5,000 |
| Intox-Alco Sensor Repair & Maintenance | $1,500 |
| Laser/Radar Recertification | $3,680 |
| Laser/Radar Repair | $3,000 |
| Radio Repair and Maintenance | $7,500 |
| RAPID's IRIS Scanner Maintenance | $2,500 |
| Red Dot Maintenance Kits | $4,000 |
| Taser Repair and Maintenance | $3,350 |
| Weapon Repair and Maintenance | $9,625 |
| **Total 522210 - Equipment Repair** | **$61,655** |
| | |
| **522220 - Facility Repair Maint** | |
| Arlo Cameras for Kennels | $240 |
| K9 Field Maintenance | $1,000 |
| Locksmith - change, repair locks | $1,500 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Security Cameras (maintenance and replacement of cameras) | $1,200 |
| **Total 522220 - Facility Repair Maint** | **$3,940** |
| | |
| **522310 - Rental Land Buildings** | |
| Offsite Storage | $5,400 |
| **Total 522310 - Rental Land Buildings** | **$5,400** |
| | |
| **523100 - Insurance** | |
| Inmate Medical Insurance | $9,000 |
| Liability / Professional / Vehicle / Property Insurance - Police | $523,959 |
| Police Public officials bonds | $300 |
| PTSD Insurance | $13,000 |
| Volunteer Accident (Citizens Auxiliary Policy) Insurance | $950 |
| **Total 523100 - Insurance** | **$547,209** |
| | |
| **523200 - Communications** | |
| Banners for Booth/Table | $3,000 |
| Classified (other than hiring) | $1,000 |
| Graphic Design | $2,000 |
| **Total 523200 - Communications** | **$6,000** |
| | |
| **523300 - Advertising** | |
| Brochures and Advertisements | $250 |
| Facebook Push / Boost Posts | $300 |
| Promotional Materials - Recruiting | $1,500 |
| Public Resource Pamphlets | $500 |
| Stock Photo Licenses | $450 |
| **Total 523300 - Advertising** | **$3,000** |
| | |
| **523400 - Printing and Binding** | |
| Report printing | $600 |
| **Total 523400 - Printing and Binding** | **$600** |
| | |
| **523500 - Travel** | |
| Consolidated travel expenses associated with staff participation in police services professional organization conferences, professional development, certification, and training activities. | $171,618 |
| **Total 523500 - Travel** | **$171,618** |
| | |
| **523600 - Dues and Fees** | |
| A Child is Missing Yearly Fee | $500 |
| American Association of Police Polygraphists | $250 |
| American Polygraph Association | $350 |
| Atlanta Metropol | $250 |
| Audio Translation | $1,250 |
| Certifications - Nat'l Narcotics Dog Det. Asst'n | $165 |
| Crime Analysis Meetings (Metro) | $500 |
| CrimeDex | $100 |
| Crisis Intervention Team (CIT) International Annual Membership | $25 |
| FBI National Academy Association | $500 |
| Fingerprint Comparison Software | $700 |
| Georgia Association of Chaplains | $180 |
| Georgia Association of Chiefs of Police Dues | $1,500 |
| Georgia Narcotics Association | $60 |
| Georgia Police Accreditation Coalition Fees | $250 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Georgia Polygraph Association | $110 |
| Georgia Records Association | $480 |
| Georgia Terminal Agency Coordinators Association | $200 |
| GPS Tracking - Pole Cam Fees | $1,176 |
| International Association of Chiefs of Police | $750 |
| International Association of Identification | $180 |
| International Municipal Signal Association and Certification Renewal | $220 |
| Int'l Association Law Enforcement Ed/Trainers | $150 |
| Int'l Association of Property and Evidence | $150 |
| Int'l Asst'n for Law Enform't Firearms Instructors | $165 |
| Int'l Mountain Bike Association Membership | $200 |
| Investigative Search Database - Transunion | $2,500 |
| Johns Creek Indoor Gun Range | $14,525 |
| Licenses (DEA, GA Pharm, Fulton CO) | $500 |
| National Accreditation - Annual Fees | $4,800 |
| National Accreditation Mock Assessment fees | $500 |
| National Association on Mental Illness (NAMI) Annual Membership | $40 |
| National Information Officers Association | $240 |
| National Narcotics Detective Dog Association (dues) | $320 |
| National Real Time Crime Center Association | $50 |
| National Tactical Officers Association | $150 |
| Notary Fees | $2,000 |
| Peace Officers Annuity & Benefit Fund | $37,000 |
| Regional Organized Crime Information Center/RTIC | $300 |
| Rifle Range Facility Fee | $5,000 |
| Roswell Gun Range | $12,000 |
| State Certification Fee | $475 |
| Task Force Officer Bonding | $500 |
| **Total 523600 - Dues and Fees** | **$91,261** |
| | |
| **523700 - Education and Training** | |
| Consolidated education and training expenses associated with staff participation in police services professional organization conferences, professional development, certification, and training activities. | $142,920 |
| **Total 523700 - Education and Training** | **$142,920** |
| | |
| **523710 - Education Programs** | |
| One Johns Creek | $25,000 |
| **Total 523710 - Education Programs** | **$25,000** |
| | |
| **523852 - Software Licensing Fee** | |
| AI Photo (Intel) | $6,500 |
| Callyo 10-21 Video License | $5,000 |
| CANVA for Social Media | $180 |
| Capcut Video Editor | $300 |
| Cellebrite Licenses (cell phone forensics) | $6,500 |
| Cellphone Tracking Software - CellHawk | $6,000 |
| ChatGPT | $240 |
| Claude - Video | $200 |
| Cordico Shield (76-100 sworn) | $12,000 |
| Crime Reports (crimereports.com) | $5,000 |
| Dog Team Pro Tracking Software | $1,200 |
| Drone Crime Scene Software | $10,000 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Drone Management Software (Axon Air or Dronesense) | $28,500 |
| First Two (investigative tool - mobile address) | $9,000 |
| Flowcode - QR code generator | $400 |
| Fulton Radio ChatComm Consoles | $3,700 |
| Fulton Radio Subscriber Fee | $129,000 |
| Georgia Technology Authority (GCIC user fees) | $600 |
| Grammarly Software | $150 |
| GrayKey | $13,345 |
| Guardian Tracking - Annual Maintenance | $2,850 |
| ICAC Computer Forensic Software | $5,200 |
| Intellihub/Reveal | $18,000 |
| Law Enforcement Management Software (Records/CID GCIC access) | $2,415 |
| Linc Throw Phone Software | $435 |
| Motorola Radio Subscriber Fee | $17,600 |
| OS/Video Management System | $47,500 |
| Palentine Tech - Electronic Warrant System | $9,070 |
| Pawn Search Database Access Fees | $7,000 |
| Power Details | $4,500 |
| Power DMS Suite | $9,000 |
| Social Media Archiver (Civic Plus) | $6,650 |
| Social Media Management Tool | $1,600 |
| Software Fee - RxGym Site for CrossFit JCPD | $500 |
| Survey Monkey | $500 |
| Video Focus Pro | $2,000 |
| **Total 523852 - Software Licensing Fee** | **$372,635** |
| | |
| **523901 - Hospitality** | |
| Annual Awards Banquet | $4,000 |
| Awards | $2,000 |
| CAT Quarterly Meeting Meals | $900 |
| Chief 1:1 Employee Meetings | $500 |
| Coffee with a Cop | $400 |
| Community Programs | $17,000 |
| Food for Emergency Operations Center or Critical events | $3,500 |
| Hotel stays for Emergency Operations Center events | $3,000 |
| Johns Creek Citizen Auxiliary Police Services (JCAPS) Awards | $750 |
| Johns Creek Citizen Auxiliary Police Services (JCCAPS) Quarterly Meetings | $3,200 |
| K-9 Stuffed animals | $13,500 |
| K-9 Themed Baseball Trading Cards | $1,000 |
| Public Safety Academy | $6,000 |
| Quarterly Luncheon | $1,800 |
| Quarterly Team Building | $12,240 |
| Team Meetings, Celebrations, and Recognition | $6,120 |
| Traffic Safety Class (gifts) | $3,000 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Water, Snacks, etc. for Background/Hiring | $4,000 |
| **Total 523901 - Hospitality** | **$82,910** |
| | |
| **531110 - Other Supplies** | |
| Pole mounted LPR | $52,500 |
| **Total 531110 - Other Supplies** | **$52,500** |
| | |
| **531111 - Vehicle Supplies** | |
| Bobcat Maintenance (City Hall and Public Works) | $4,000 |
| Body Shop Deductible | $50,000 |
| Cars - Car Wash | $10,875 |
| Cars - Detailed Cleaning | $500 |
| CID and Admin. - Tires | $7,000 |
| CID and Admin. Vehicles - Major Vehicle Service | $13,500 |
| CID and Admin. Vehicles - Minor Vehicle Service | $12,000 |
| CID and Admin. Vehicles - Oil Changes | $4,250 |
| City Cars - Emissions | $500 |
| City Hall Vehicles - Major Service | $19,800 |
| City Hall Vehicles - Minor Vehicle Service | $10,200 |
| City Hall Vehicles - Oil Changes | $4,335 |
| Confidential Tags and New Tags | $750 |
| Decals - Promotional (pink, armed forces, etc.) | $5,000 |
| Decals - Replacements for Field Damage | $2,500 |
| Decal / TRV | $2,500 |
| In-Car Printers | $11,875 |
| Message Board Trailers | $2,500 |
| Motors - Detail Cleaning Supplies | $300 |
| Motors - Major Vehicle Service | $10,000 |
| Motors - Minor Vehicle Service | $3,000 |
| Motors - Oil Changes | $3,200 |
| Motors - Supplies (motor covers, laser holders) | $2,000 |
| Motors - Tires | $3,500 |
| Motors - Trailer Maintenance | $400 |
| Patrol Cars - Batteries | $14,250 |
| Patrol Cars - Emissions | $1,720 |
| Patrol Cars - Major Vehicle Service | $112,500 |
| Patrol Cars - Minor Vehicle Service | $102,000 |
| Patrol Cars - Priority Service Oil Changes and Quick Repairs | $34,000 |
| Patrol Cars - Tires | $35,000 |
| Patrol Cars - Transmission Service | $48,000 |
| Trailer Maintenance & Repair | $2,500 |
| TRV Fleet - Weather Items (Deflector, plow guides, etc) | $1,500 |
| Window Tint | $2,400 |
| Windshield Repair | $2,500 |
| **Total 531111 - Vehicle Supplies** | **$540,855** |
| | |
| **531112 - Evidence Supplies** | |
| Documentation Supplies (bags, boxes, vials, swabs, bushes, testing kits) | $7,000 |
| Protective Devices (Gloves, Shoe and Suit Covers, etc.) | $5,000 |
| Reporting/Recording Crime Scene Supplies (DVDs, labels, ink cartridges, shipping costs) | $6,000 |
| Scales (annual calibration) | $840 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Test Kits (Blood Alcohol, Gun Shot Reside, Etc.) | $4,000 |
| **Total 531112 - Evidence Supplies** | **$22,840** |
| | |
| **531113 - Buy Money** | |
| Investigative Funds | $10,000 |
| **Total 531113 - Buy Money** | **$10,000** |
| | |
| **531120 - Office Supplies** | |
| Basic Office Supplies - Folders, Pens, Etc. | $12,000 |
| Binders for Training Materials | $340 |
| Copy Paper/Business Cards/Letterhead | $5,500 |
| Forms | $2,500 |
| Paper Ticket Books (backup system) | $2,000 |
| Printer Ink Cartridges | $2,500 |
| Printer Toner | $1,000 |
| Thermal Paper | $2,600 |
| **Total 531120 - Office Supplies** | **$28,440** |
| | |
| **531130 - Postage** | |
| Certified Mail | $50 |
| Courier Services | $500 |
| Letters | $125 |
| Mailing Services | $125 |
| Postage Machine Supplies (Postage Labels, etc.) | $3,600 |
| **Total 531130 - Postage** | **$4,400** |
| | |
| **531270 - Gasoline Diesel Fuel** | |
| Gasoline | $336,290 |
| Gasoline (Non-Public Safety Vehicles) | $59,210 |
| **Total 531270 - Gasoline Diesel Fuel** | **$395,500** |
| | |
| **531703 - Operating Supplies** | |
| Batteries (radios, stingers, cameras, etc.) | $3,600 |
| Bike Patrol - maintenance, replacement parts, etc. | $8,000 |
| Breakroom Supplies (Coffee, Cleaning, plates, napkins, etc.) | $5,400 |
| Camera maintenance, parts, etc. | $1,500 |
| Defib Batteries | $2,875 |
| Defib FRX Pads | $1,625 |
| First Aid Kits | $750 |
| Storage Bins | $200 |
| Stryker CR2 AED Batteries | $5,500 |
| Stryker CR2 AED Pads | $6,600 |
| TLR (Weapon Light) Parts | $900 |
| TRV Supplies | $8,000 |
| Water Machines (HQ/Cauley) | $2,160 |
| **Total 531703 - Operating Supplies** | **$47,110** |
| | |
| **531705 - Special Events** | |
| Trunk or Treat Supplies (COP) | $8,000 |
| **Total 531705 - Special Events** | **$8,000** |
| | |
| **531710 - Uniforms** | |
| Armor Skin Shirts | $6,000 |
| Bike Patrol Uniforms (COP) | $3,000 |

## Expenditure Details (continued)

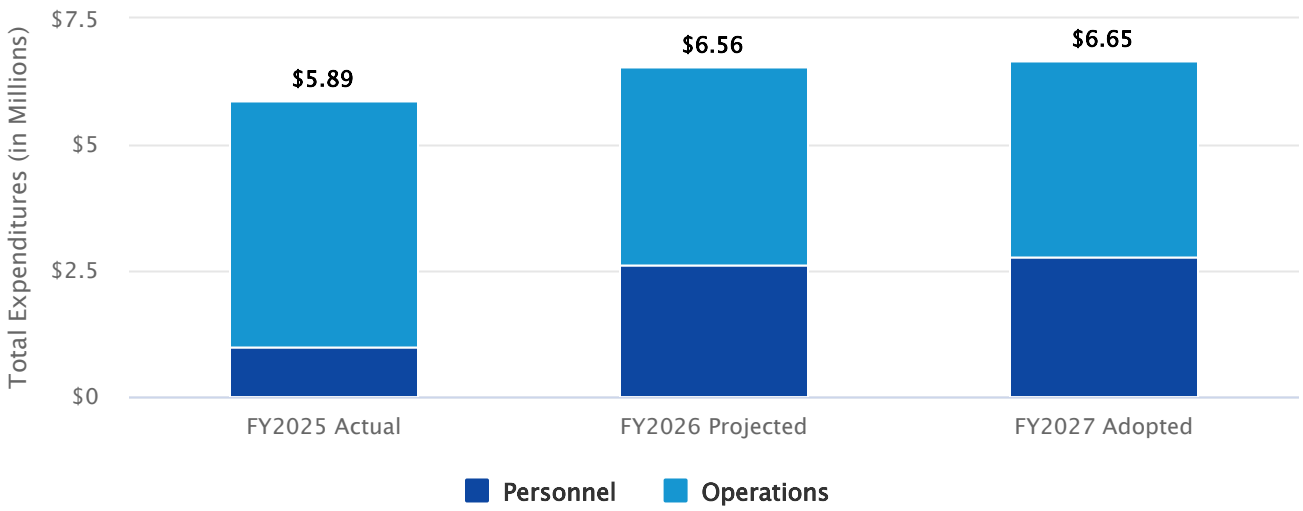
| | FY2027 |
|---|---|
| Clothing Allowance - Detectives, Internal Affairs (CMD) | $16,500 |
| CORT Unit Uniforms | $2,000 |
| Crime Scene Technicians - Uniforms and Rain Gear | $700 |
| Crisis Negotiations Uniforms | $795 |
| JCCAPS Uniforms - New Positions (Shirts, Pants, Belts, Coats, Traffic Vest, Hats, Gloves) | $1,300 |
| JCCAPS Uniforms - Replacements (Shirts, Pants, Belts, Coats, Traffic Vest, Hats, Gloves) | $3,750 |
| K9 Uniforms | $4,000 |
| Motors - Uniforms | $3,000 |
| Patch/Rank Insignia | $675 |
| Patrol Armor Skin | $3,125 |
| Patrol LBV | $11,250 |
| Police Uniforms - Patrol, Command Staff | $63,750 |
| Records Uniforms | $3,200 |
| Shoe Allowance | $15,000 |
| SWAT Boots | $9,750 |
| SWAT Team New Operator Needs | $6,250 |
| SWAT Team Uniforms (BDU's, Jump Suit, Training Shirts) | $10,000 |
| Traffic Unit Uniforms | $3,000 |
| Uniforms for TRV and Fleet | $900 |
| **Total 531710 - Uniforms** | **$167,945** |
| | |
| **531711 - Officer Supplies** | |
| 30 liter Dry Gas Tank (Alco-Sensor calibrations) | $700 |
| 3 Mag Pouch | $3,200 |
| 40mm Accessories (Bags, Slings, Lights) | $3,000 |
| Accident Investigation Supplies (crash zone software update, diagnostics, total station etc.) | $10,000 |
| Admin Holsters for Red Dot Sights | $2,250 |
| Alco-Sensors and Alco-Sensor Tubes for UPD (TEU) | $3,500 |
| Annual Law Enforcement Handbooks | $2,000 |
| ASP Batons | $1,725 |
| Badges | $15,000 |
| Canine Needs (Veterinary Care, Food, Tags, Treats) | $36,000 |
| Canine Resources (bite sleeve, tracking software, etc.) | $4,400 |
| Cut Resistant Leather Patrol Gloves | $4,800 |
| Driver Training Supplies (cones, bumpers) (SS) | $1,000 |
| Flashlights - Strion | $2,250 |
| Flashlights - Weapon | $5,200 |
| Gear (knee pads/eyewear/pouches) | $2,750 |
| Hand Cuffs | $750 |
| ID Cards | $2,520 |
| Investigations Resources (books, applications) | $400 |
| JCCAPS equipment | $6,250 |
| Leather Gear/Duty Belts | $10,000 |
| Leather Gear/Holster | $11,250 |
| Misc Equipment (stud finder/tapes/wood etc) | $1,000 |
| Molle Pouches for LBV | $12,000 |
| Munitions (.45, .223, 12GA, 9MM, .308, Sim, 40mm, etc.) | $93,500 |
| Naloxone Replacement | $6,375 |
| New Officer Supply Costs (including portable radio) - Four unfunded positions | $108,600 |
| Nylon Duty Gear for Bikes/K-9 | $2,700 |
| Officer Trauma Kits and Supplies | $5,500 |
| Other Range Supplies | $5,000 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Patrol Supplies (Flex cuffs, valve masks, report guides, quick ID guides) | $6,000 |
| Peer Support Supplies | $1,600 |
| Pepper Spray | $1,000 |
| Resources (Taser platforms, holsters, medic kits, munitions) | $14,000 |
| Tint Meters | $2,500 |
| TI Simulator Supplies | $3,500 |
| **Total 531711 - Officer Supplies** | **$392,220** |
| **Total** | **$3,492,049** |

# Public Works (1004110)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $665,738 | $1,856,230 | $1,224,566 | $1,718,144 | $1,734,991 | $(121,239) | -7% |
| 511151 - Car Allowance | $3,200 | $4,800 | $4,000 | $4,800 | $4,800 | $0 | 0% |
| 511153 - Gym Membership | $15 | $180 | $255 | $300 | $360 | $180 | 100% |
| 511200 - Temp Part-Time Employee | $7,719 | $0 | $3,229 | $3,229 | $0 | $0 | 0% |
| 511300 - Overtime | $5,089 | $0 | $4,420 | $5,000 | $20,000 | $20,000 | 100% |
| 512101 - Health | $162,855 | $556,775 | $347,508 | $500,000 | $561,335 | $4,560 | 1% |
| 512102 - L T Disability | $1,720 | $10,250 | $2,857 | $4,301 | $9,497 | $(753) | -7% |
| 512103 - Dental | $4,634 | $20,614 | $11,070 | $13,430 | $16,452 | $(4,162) | -20% |
| 512104 - Life | $2,476 | $7,794 | $4,962 | $5,800 | $7,221 | $(573) | -7% |
| 512200 - Social Security FICA | $39,915 | $115,052 | $72,242 | $84,632 | $107,620 | $(7,432) | -6% |
| 512300 - Medicare | $9,335 | $26,907 | $16,895 | $19,793 | $25,170 | $(1,737) | -6% |
| 512400 - Retirement | $90,438 | $315,465 | $199,745 | $270,000 | $280,432 | $(35,033) | -11% |
| 512700 - Workers Compensation | $(15) | $45,157 | $1,816 | $5,000 | $1,999 | $(43,158) | -96% |
| **Total Personnel** | **$993,119** | **$2,959,224** | **$1,893,565** | **$2,634,429** | **$2,769,877** | **$(189,347)** | **-6%** |
| **Operations** | | | | | | | |
| 521200 - Professional Services | $142,711 | $191,925 | $121,450 | $153,927 | $127,500 | $(64,425) | -34% |
| 521202 - Contractual Services Admin | $1,285,540 | $0 | $0 | $0 | $0 | $0 | 0% |
| 521208 - Other IGA | $177,047 | $175,000 | $136,434 | $175,000 | $188,000 | $13,000 | 7% |
| 521210 - Contracted | $2,123,722 | $2,526,582 | $1,874,198 | $2,458,058 | $2,462,000 | $(64,582) | -3% |
| 522200 - Repairs Maintenance | $168,854 | $100,000 | $154,833 | $165,000 | $100,000 | $0 | 0% |
| 523300 - Advertising | $2,353 | $2,000 | $961 | $2,000 | $2,000 | $0 | 0% |
| 523500 - Travel | $6,769 | $51,788 | $9,913 | $31,000 | $32,800 | $(18,988) | -37% |
| 523600 - Dues and Fees | $7,842 | $8,630 | $12,786 | $13,000 | $8,630 | $0 | 0% |
| 523700 - Education and Training | $2,222 | $8,212 | $9,316 | $15,000 | $27,100 | $18,888 | 230% |
| 523901 - Hospitality | $7,236 | $10,000 | $13,256 | $14,000 | $9,460 | $(540) | -5% |
| 531000 - Supplies | $385 | $0 | $0 | $0 | $0 | $0 | 0% |
| 531120 - Office Supplies | $3,156 | $2,600 | $2,318 | $2,506 | $2,600 | $0 | 0% |
| 531130 - Postage | $393 | $500 | $27 | $81 | $500 | $0 | 0% |
| 531230 - Electricity | $882,541 | $897,276 | $740,236 | $890,000 | $897,276 | $0 | 0% |
| 531703 - Operating Supplies | $82,786 | $15,000 | $4,840 | $10,000 | $15,000 | $0 | 0% |
| 531710 - Uniforms | $0 | $8,400 | $0 | $0 | $8,400 | $0 | 0% |
| **Total Operations** | **$4,893,557** | **$3,997,913** | **$3,080,568** | **$3,929,572** | **$3,881,266** | **$(116,647)** | **-3%** |
| **Total Expenditures** | **$5,886,676** | **$6,957,137** | **$4,974,133** | **$6,564,001** | **$6,651,143** | **$(305,994)** | **-4%** |




## Personnel - Notable Changes in Expenditures

- ($189,347) Overall Personnel decrease due to the Project Accountant position being moved to Finance and rightsizing of the budget.
- Includes $122,169 for a new Stormwater Grant Program Coordinator/Inspector position.

## Operations - Notable Changes in Expenditures

- 521200 Professional Services - ($64,425) decrease due to reduction in transportation planning services needed given on-going North Fulton Comprehensive Transportation Plan.
- 521208 Other IGA - $13,000 increase due to increase in animal control fees provided by Fulton County.
- 521210 Contracted Services - ($64,582) decrease due to moving Glass Recycling to Facilities.
- 523600 Dues and Fees - $2,630 increase is due to insourcing staff and directly paying for (rather than contractor pay for) dues.
- ($116,647) Overall Operations decrease.

## Expenditure Details

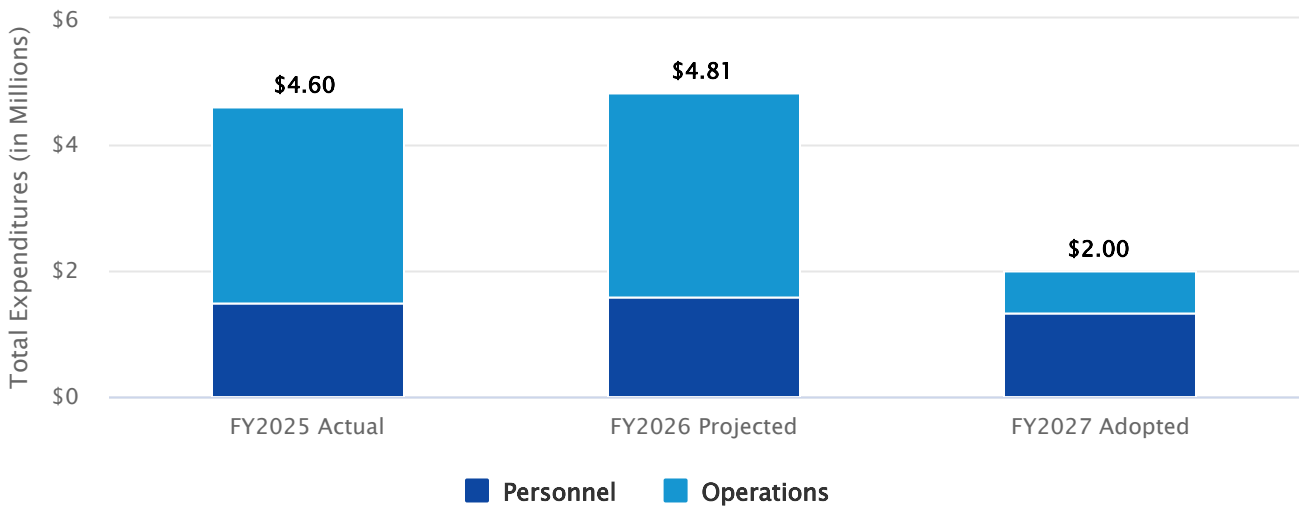
| | FY2027 |
|---|---|
| **521200 - Professional Services** | |
| Engineering Services | $75,000 |
| Traffic Counts | $27,500 |
| Traffic Modeling | $25,000 |
| **Total 521200 - Professional Services** | **$127,500** |
| **521208 - Other IGA** | |
| Animal Control | $188,000 |
| **Total 521208 - Other IGA** | **$188,000** |
| **521210 - Contracted** | |
| Adopt a Road Program Management | $10,000 |
| Environmental Education and Waste Reduction | $37,000 |
| Hazardous Waste Disposal Event | $75,000 |
| Intersection Geometric Improvements | $90,000 |
| Landscaping Enhancements | $50,000 |
| Pavement Markings | $50,000 |
| Putrescible Waste Disposal | $4,500 |
| Right of Way Maintenance - Roadway | $566,500 |
| Right of Way Maintenance - Streetsweeping | $95,000 |
| Right of Way Maintenance - Vegetation | $901,000 |
| Roll-off Service | $20,000 |
| Traffic Signal Maintenance Contract | $443,000 |
| Utility Location Contract | $120,000 |
| **Total 521210 - Contracted** | **$2,462,000** |
| **522200 - Repairs Maintenance** | |
| Emergency Repairs and Weather Events | $100,000 |
| **Total 522200 - Repairs Maintenance** | **$100,000** |
| **523300 - Advertising** | |
| Advertisements | $2,000 |
| **Total 523300 - Advertising** | **$2,000** |
| **523500 - Travel** | |
| Consolidated travel associated with staff participation in public works and transportation professional organization conferences and training and certification activities. | $32,800 |
| **Total 523500 - Travel** | **$32,800** |
| **523600 - Dues and Fees** | |
| Call Before You Dig - Quarterly Dues | $6,000 |
| License Renewals - Engineering and ROW | $1,500 |
| Organization Dues - ASHE/ITE/ITS | $1,130 |
| **Total 523600 - Dues and Fees** | **$8,630** |
| **523700 - Education and Training** | |
| Consolidated education and training expenses associated with staff participation in public works and transportation professional organization conferences and training and certification activities. | $27,100 |
| **Total 523700 - Education and Training** | **$27,100** |
| **523901 - Hospitality** | |
| Food for Emergency Operation Center events | $2,500 |
| Hotel stays for Emergency Operations Center events | $3,000 |
| Quarterly Team Building | $2,640 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Team Meetings, Celebrations, and Recognition | $1,320 |
| **Total 523901 - Hospitality** | **$9,460** |
| **531120 - Office Supplies** | |
| Basic Office Supplies - Folders, Pens, Etc. | $2,600 |
| **Total 531120 - Office Supplies** | **$2,600** |
| **531130 - Postage** | |
| Letters and Mailings | $500 |
| **Total 531130 - Postage** | **$500** |
| **531230 - Electricity** | |
| Streetlights in subdivisions and major roadways | $837,276 |
| Traffic Signals plus school flashers | $60,000 |
| **Total 531230 - Electricity** | **$897,276** |
| **531703 - Operating Supplies** | |
| Safety Equipment | $15,000 |
| **Total 531703 - Operating Supplies** | **$15,000** |
| **531710 - Uniforms** | |
| Uniforms | $8,400 |
| **Total 531710 - Uniforms** | **$8,400** |
| **Total** | **$3,881,266** |

# Recreation and Parks (1006110)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 | % Inc (Dec) |
|---|---|---|---|---|---|---|---|
| **Personnel** | | | | | | | |
| 511100 - Regular Employees | $746,319 | $837,991 | $672,450 | $770,000 | $605,811 | $(232,180) | -28% |
| 511151 - Car Allowance | $4,800 | $4,800 | $2,400 | $3,600 | $4,800 | $0 | 0% |
| 511153 - Gym Membership | $810 | $900 | $840 | $900 | $900 | $0 | 0% |
| 511200 - Temp Part-Time Employee | $340,509 | $300,000 | $335,603 | $350,000 | $325,000 | $25,000 | 8% |
| 511300 - Overtime | $17,218 | $20,000 | $26,222 | $30,000 | $20,000 | $0 | 0% |
| 512101 - Health | $144,553 | $174,295 | $134,396 | $153,422 | $157,339 | $(16,956) | -10% |
| 512102 - L T Disability | $2,832 | $4,552 | $1,650 | $2,121 | $3,283 | $(1,269) | -28% |
| 512103 - Dental | $4,700 | $6,857 | $4,021 | $5,027 | $4,533 | $(2,324) | -34% |
| 512104 - Life | $4,290 | $4,280 | $2,723 | $3,116 | $2,497 | $(1,783) | -42% |
| 512200 - Social Security FICA | $66,489 | $71,795 | $62,374 | $71,404 | $60,128 | $(11,667) | -16% |
| 512300 - Medicare | $15,550 | $16,791 | $14,587 | $16,699 | $14,062 | $(2,729) | -16% |
| 512400 - Retirement | $119,634 | $140,111 | $105,032 | $125,196 | $101,060 | $(39,051) | -28% |
| 512700 - Workers Compensation | $28,852 | $1,515 | $43,594 | $45,000 | $31,042 | $29,527 | 1949% |
| **Total Personnel** | **$1,496,556** | **$1,583,887** | **$1,405,892** | **$1,576,485** | **$1,330,455** | **$(253,432)** | **-16%** |
| **Operations** | | | | | | | |
| 521200 - Professional Services | $9,264 | $70,200 | $49,993 | $57,399 | $78,200 | $8,000 | 11% |
| 521202 - Contractual Services Admin | $531 | $0 | $0 | $0 | $0 | $0 | 0% |
| 521210 - Contracted | $2,232,495 | $2,349,071 | $1,611,966 | $2,202,216 | $0 | $(2,349,071) | -100% |
| 522200 - Repairs Maintenance | $24,400 | $0 | $0 | $0 | $0 | $0 | 0% |
| 522320 - Rental Equipment Vehicles | $18,292 | $14,508 | $12,506 | $14,000 | $14,500 | $(8) | -0% |
| 523400 - Printing and Binding | $2,378 | $4,925 | $1,748 | $2,568 | $4,925 | $0 | 0% |
| 523500 - Travel | $5,073 | $22,069 | $11,616 | $15,294 | $13,700 | $(8,369) | -38% |
| 523600 - Dues and Fees | $6,075 | $1,995 | $1,954 | $1,995 | $2,055 | $60 | 3% |
| 523700 - Education and Training | $6,759 | $2,931 | $4,342 | $7,500 | $8,820 | $5,889 | 201% |
| 523852 - Software Licensing Fee | $0 | $8,274 | $11,065 | $11,065 | $11,274 | $3,000 | 36% |
| 523901 - Hospitality | $25,694 | $27,000 | $22,898 | $27,000 | $28,080 | $1,080 | 4% |
| 523903 - Merchant Services Charge | $6,852 | $4,800 | $5,898 | $6,500 | $4,800 | $0 | 0% |
| 523906 - Local Grant Match | $0 | $30,000 | $20,000 | $30,000 | $0 | $(30,000) | -100% |
| 531111 - Vehicle Supplies | $0 | $4,800 | $8,216 | $8,216 | $6,000 | $1,200 | 25% |
| 531120 - Office Supplies | $2,400 | $3,840 | $2,877 | $3,437 | $3,000 | $(840) | -22% |
| 531130 - Postage | $33 | $200 | $0 | $33 | $50 | $(150) | -75% |
| 531210 - Water Sewage | $137,404 | $131,220 | $164,357 | $180,000 | $0 | $(131,220) | -100% |
| 531220 - Natural Gas | $3,064 | $5,904 | $5,045 | $5,537 | $0 | $(5,904) | -100% |
| 531230 - Electricity | $145,165 | $276,000 | $111,246 | $157,246 | $0 | $(276,000) | -100% |
| 531600 - Small Equipment | $10,047 | $2,500 | $2,658 | $2,658 | $2,500 | $0 | 0% |
| 531703 - Operating Supplies | $1,151 | $0 | $439 | $439 | $0 | $0 | 0% |
| 531705 - Special Events | $463,540 | $526,000 | $419,442 | $500,000 | $491,000 | $(35,000) | -7% |
| 531710 - Uniforms | $177 | $4,000 | $1,869 | $2,536 | $4,000 | $0 | 0% |
| **Total Operations** | **$3,100,794** | **$3,490,237** | **$2,470,135** | **$3,235,639** | **$672,904** | **$(2,817,333)** | **-81%** |
| **Total Expenditures** | **$4,597,350** | **$5,074,124** | **$3,876,027** | **$4,812,124** | **$2,003,359** | **$(3,070,765)** | **-61%** |




## Personnel - Notable Changes in Expenditures

- ($253,432) Overall Personnel decrease based on net change in salaries and benefits plan selection choices by department personnel and transferring three positions, (1) Capital Projects Manager and (2) Field Superintendent to Facilities.

## Operations - Notable Changes in Expenditures

- 521200 Professional Services - $8,000 increase due to instructor fee increase and expansion of Free Outdoor Fitness Program.
- 521210 Contracted - ($2,349,071) decrease due to moving the expenses on this line item to Facilities.
- 523700 Education and Training - $5,889 increase due to education and training expenses associated with staff participation in recreation and parks professional organization conferences and training.
- 523852 Software Licensing Fee - $3,000 increase due to the addition of event management software licensing fee.
- 531210 Water/Sewage - ($131,220) decrease due to transferring park water use to Facilities.
- 531220 Natural Gas - ($5,904) decrease due to transferring natural gas and propane expenditures for Park Place, Autrey Mill, Cauley Maintenance Shop to Facilities.
- 531230 Electricity - ($276,000) decrease due to transferring park electricity to Facilities.
- 531705 Special Events - ($35,000) decrease due to removal of FY2026 one-time event enhancement for America 250.
- ($2,817,333) Overall Operations decrease.

## Expenditure Details

| | FY2027 |
|---|---|
| **521200 - Professional Services** | |
| Adult Co-Ed Softball Umpires | $2,200 |
| Instructor Fees (Free Outdoor Fitness, Pickleball, Classes) | $68,000 |
| Park Place Instructors, Speakers, Etc. | $8,000 |
| **Total 521200 - Professional Services** | **$78,200** |
| **522320 - Rental Equipment Vehicles** | |
| Charter Bus Rental (For Park Place Field Trips) | $3,000 |
| Minibus Rental (For Park Place Field Trips) | $11,500 |
| **Total 522320 - Rental Equipment Vehicles** | **$14,500** |
| **523400 - Printing and Binding** | |
| Brochures, Flyers & Signs | $3,300 |
| Special Needs Program Guide | $1,625 |
| **Total 523400 - Printing and Binding** | **$4,925** |
| **523500 - Travel** | |
| Consolidated travel expenses associated with staff participation in recreation and parks professional organization conferences and training, and events. | $13,700 |
| **Total 523500 - Travel** | **$13,700** |
| **523600 - Dues and Fees** | |
| Georgia Recreation and Parks Association (GRPA) Annual Agency Dues | $775 |
| Georgia Recreation and Parks Association (GRPA) District 7 Dues | $100 |
| National Recreation and Parks Association (NRPA) Annual Membership Dues | $700 |
| National Recreation and Parks Association (NRPA) CPRP Renewal Fee | $300 |
| Southeast Festivals and Events Association (SFEA) Annual Dues | $180 |
| **Total 523600 - Dues and Fees** | **$2,055** |
| **523700 - Education and Training** | |
| Consolidated education and training expenses associated with staff participation in recreation and parks professional organization conferences and training, and events. | $8,820 |
| **Total 523700 - Education and Training** | **$8,820** |
| **523852 - Software Licensing Fee** | |
| Event Management Platform (Eventeny) | $3,000 |
| Field/Program Closure Notification System | $399 |
| Music Licensing Fees | $3,000 |
| Online Program Registration Platform (Rec1) | $4,500 |
| Scheduling Software (When to Work) | $375 |
| **Total 523852 - Software Licensing Fee** | **$11,274** |
| **523901 - Hospitality** | |
| Park Place - Group Food Activities (Lunch & Learn Programs, Potlucks, Holiday Lunches) | $12,000 |
| Park Place - Promotional Items (Branded items, bingo prizes, tshirts) | $9,000 |
| Park Place - Water, Coffee and Coffee Supplies | $6,000 |
| Quarterly Team Building | $720 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Team Meetings, Celebrations, and Recognition | $360 |
| **Total 523901 - Hospitality** | **$28,080** |
| | |
| **523903 - Merchant Services Charge** | |
| Credit Card Processing Fee | $4,800 |
| **Total 523903 - Merchant Services Charge** | **$4,800** |
| | |
| **531111 - Vehicle Supplies** | |
| Park Golf Cart Service (Tune-ups, tires, batteries) | $6,000 |
| **Total 531111 - Vehicle Supplies** | **$6,000** |
| | |
| **531120 - Office Supplies** | |
| Cauley Creek Park Office - General Office Supplies (Paper Folders, Pens, Etc.) | $1,000 |
| Cauley Creek Park Office - Printer Supplies | $500 |
| Park Place - General Office Supplies (Paper, Folders, Pens, Etc.) | $1,000 |
| Park Place - Printer Supplies | $500 |
| **Total 531120 - Office Supplies** | **$3,000** |
| | |
| **531130 - Postage** | |
| Letters & Mailings | $50 |
| **Total 531130 - Postage** | **$50** |
| | |
| **531600 - Small Equipment** | |
| Park Place small equipment | $1,500 |
| Special events small equipment | $1,000 |
| **Total 531600 - Small Equipment** | **$2,500** |
| | |
| **531705 - Special Events** | |
| Adaptive Recreation - Dance (Aug) | $2,000 |
| Adaptive Recreation - Game Night (Mar) | $1,000 |
| Adaptive Recreation - Lunch w/Santa (Dec) | $500 |
| Adaptive Recreation - Movie (Oct) | $3,000 |
| Battle of the Bands (Mar) | $6,000 |
| Breakfast w/Santa & Cookies w/Santa (Dec) | $2,500 |
| Concerts in the Parks (May, Jun, Aug, Sept, Oct - JCSO) | $90,000 |
| Daffodil Days Celebration (Mar) | $40,000 |
| Diwali Festival (Nov) | $50,000 |
| Easter Bunny Hop (Apr) | $9,000 |
| Holly Jolly Block Party (Dec) | $40,000 |
| Honoring Our Veterans Event (Nov) | $6,000 |
| Independence Day Celebration with Concert (Jul) | $50,000 |
| International Festival (May) | $40,000 |
| Johns Creek Aquatic Team-JCAT (Jul) | $6,000 |
| Johns Creek Arts on the Boardwalk (Sept) | $40,000 |
| Juneteenth Celebration (Jun) | $25,000 |
| Literary Fair (Nov) | $5,000 |
| Lunar New Year Festival (Feb) | $40,000 |
| Movies in the Park (Jun & Jul) | $8,000 |
| North Fulton Special Needs Expo (Apr) | $1,000 |
| North Fulton Special Needs Field Day (Oct) | $5,000 |
| Patriots Day Commemoration (Sept) | $1,000 |
| Public Safety Day | $5,000 |
| Pup-a-palooza (Nov) | $2,000 |

## Expenditure Details (continued)

| | FY2027 |
|---|---|
| Touch a Truck (May) | $5,000 |
| Trunk or Treat Festival (Oct) | $8,000 |
| **Total 531705 - Special Events** | **$491,000** |
| | |
| **531710 - Uniforms** | |
| Staff shirts, etc for part-time employees | $4,000 |
| **Total 531710 - Uniforms** | **$4,000** |
| **Total** | **$672,904** |

# Capital Projects and Enhancements (Fund 301)

To improve the annual budgeting process and provide additional transparency and clarity for implementation of long-range initiatives, the City Council has implemented a Capital Improvement Planning Policy and a five-year Capital Improvement Plan (detailing projects of consensus). The Capital Improvement Plan (CIP) projects were discussed at the City Council annual retreat and adopted in March 2026. Of note, the CIP is an effort to prioritize and connect all the adopted plans and desired capital projects and does not allocate specific funding. The projects identified for FY2027 represent the upcoming needs for the City and have been included below for consideration as part of the FY2027 Budget.

In addition to the FY2027 capital projects from the CIP, enhancement requests (projects or personnel additions/reclassifications that expanded/improved services beyond the current service level) are listed below. All projects were reviewed and prioritized for funding by the Department Head staff team. A set of three tiers was developed as a means to communicate priority level. All projects are summarized in a table below and then described more fully on the pages that follow.

| # | Project | Requested | Funded | Type | Tier |
|---|---|---|---|---|---|
| 1 | Drone as First Responder Program | $0 | $0 | Capital | 0 |
| 2 | Stormwater Grant Program | $500,000 | $500,000 | Capital | 0 |
| 3 | Stormwater Pond Dredging Program | $500,000 | $500,000 | Capital | 0 |
| 4 | Recreation Center | $2,000,000 | $2,000,000 | Capital | 0 |
| | **Subtotal (Tier 0)** | **$3,000,000** | **$3,000,000** | | |
| 5 | Facilities Manager | $149,650 | $149,650 | Personnel | 1 |
| 6 | Four Police Cadets (FY2026 Approved "Unfunded" Positions) | $632,539 | $632,539 | Personnel | 1 |
| 7 | Two Fire Recruits (FY2026 Approved "Unfunded" Positions) | $215,395 | $215,395 | Personnel | 1 |
| 8 | Stormwater Grant Program Coordinator/Inspector | $122,169 | $122,169 | Personnel | 1 |
| | **Subtotal (Tier 1) Personnel** | **$1,119,753** | **$1,119,753** | | |
| 9 | Cloud Hosting Transition - ERP Services | $75,000 | $75,000 | Capital | 1 |
| 10 | Four Vehicles for Four Police Cadets (FY2026 Approved "Unfunded" Positions) | $342,632 | $342,632 | Capital | 1 |
| 11 | Tethered Drone | $100,000 | $100,000 | Capital | 1 |
| 12 | Public Safety Response Vehicle | $300,000 | $300,000 | Capital | 1 |
| 13 | Newtown Park - Tennis and Pickleball Court Lighting | $300,000 | $300,000 | Capital | 1 |
| 14 | Greenways/Trails - Cauley Creek to Town Center (Conceptual Engineering) | $0 | $0 | Capital | 1 |
| | **Subtotal (Tier 1) Capital Projects** | **$1,117,632** | **$1,117,632** | | |
| 15 | Comp Plan Update - Enhanced Community Engagement | $300,000 | $0 | Capital | 2 |
| 16 | Cauley Creek Park - Outparcel - Water/Sewer Infrastructure | $600,000 | $0 | Capital | 2 |
| 17 | AI & Data Strategy Analyst | $147,977 | $0 | Personnel | 2 |
| 18 | Arts and Cultural Affairs Manager | $130,403 | $0 | Personnel | 2 |
| 19 | Fire Station #61 - Engineering/Architectural Services for Renovation | $100,000 | $0 | Capital | 2 |
| 20 | Police Officer - Town Center patrol beat | $158,315 | $0 | Personnel | 2 |
| 21 | Vehicle for Police Officer - Town Center Patrol Beat | $85,658 | $0 | Capital | 2 |
| 22 | Transportation Master Plan Update | $300,000 | $0 | Capital | 2 |
| 23 | Cauley Creek Park - Destination Playground (Engineering) | $300,000 | $0 | Capital | 2 |
| 24 | Cauley Creek Park - Disc Golf Course | $350,000 | $0 | Capital | 2 |
| 25 | Cauley Creek Park - Outparcel - Adventure Play Area (Engineering) | $300,000 | $0 | Capital | 2 |
| 26 | Shakerag Park - Add lighting to rectangular field | $500,000 | $0 | Capital | 2 |
| 27 | Stormwater System Improvements - Capital Projects | $700,000 | $0 | Capital | 2 |

| # | Project | Requested | Funded | Type | Tier |
|---|---|---|---|---|---|
| | **Subtotal (Tier 2)** | **$3,972,353** | **$0** | | |
| 28 | Cauley Creek Master Plan Update | $100,000 | $0 | Capital | 3 |
| 29 | Autrey Mill Nature Preserve - Sal's Creek Trail (Engineering) | $100,000 | $0 | Capital | 3 |
| 30 | Cauley Creek Maker Space Phase II | $500,000 | $0 | Capital | 3 |
| 31 | Multi Modal Policy (Next Project) | $500,000 | $0 | Capital | 3 |
| 32 | Sidewalk Prioritization Policy (Next Project) | $500,000 | $0 | Capital | 3 |
| | **Subtotal (Tier 3)** | **$1,700,000** | **$0** | | |
| **Total (all requests, all tiers)** | | **$10,909,738** | **$5,237,385** | | |

Note: The funded personnel requests in the amount of $1,119,753 are reflected in the respective departments in the General Fund.

## Projects Described

**1 Drone First Responder** — **Funded: $-**

Requested by: Police — Requested: $-

In 2026, Police Department began looking into the "Drone First Responder" program to augment the robust and successful drone program already used by the Police Department to locate missing persons, track wanted individuals, survey vehicle accident scenes, and provide aerial snapshot surveillance for large events. At the time of the 2026 Annual Strategic Planning Retreat the Department was recommending advancing the Drone First Responder program. The program would provide air support from a drone to respond with officers for critical calls for service. With Council's support indicated in the adopted Capital Improvement Plan for FY2027-2031, the Police Department formed a working group to further explore the initiative and learn about the deployment of the same in other agencies. The Police Department has since uncovered a number of logistical and staffing issues that would need to be fully vetted and addressed prior to implementation. The Police Department is no longer recommending moving forward with the Drone First Responder Program in FY2027.

**2 Stormwater Grant Program** — **Funded: $500,000**

Requested by: Public Works — Requested: $500,000

In 2025, the Council began the Stormwater Grant Program to incentivize property owners to install stormwater management practices on their private properties to improve overall water quality in the City. Eligible preventative measures include the installation of rain gardens, bioretention, cisterns, pavement removal and revegetation, and stream buffer plantings. Eligible reactive measures include stream bank erosion stabilization and drainage easement erosion stabilization. The grants are a cost-share with a minimum of a 20% match from the property owner and the grant award per property is capped at $30,000. In 2025, 42 applications were received and 12 eligible projects (six reactive and six preventative) were ranked in the top tier and approved for funding. Field meetings with homeowners and design-building contractors are complete. Projects requiring little to no engineering have begun. The more complicated projects will require engineered solutions and may also require permitting prior to construction. The requested funding would allow for continuation of the Stormwater Grant Program to accept additional applications.

**3 Stormwater Pond Dredging Program** — **Funded: $500,000**

Requested by: Public Works — Requested: $500,000

As part of the discussion at the February 12, 2026 Retreat, Council reached consensus to support a separate Stormwater Pond Dredging Grant Program. An equal allocation of $500,000 for the Stormwater Pond Dredging Grant Program to that of the Stormwater Grant Program is proposed in the FY2027 budget.

**4 Recreation Center** — **Funded: $2,000,000**

Requested by: Recreation and Parks — Requested: $2,000,000

The Recreation and Parks Master Plan (adopted in 2023) included the addition of an Indoor Recreation Center. At the November 17, 2025 Work Session, the Council reached consensus to begin a feasibility study in 2026. The requested funding would provide funding for engineering and design using a base recreational elements of a gymnasium with 2 courts, a multi-purpose room, 2 small fitness rooms, an indoor walking track, community event rooms, restrooms, locker rooms, and a lobby/reception area. Construction funds would be requested in a following fiscal year.

## Projects Described (continued)

**5 Facilities Manager** — **Funded: $149,650**

Requested by: Facilities — Requested: $149,650

The City maintains and operates facilities including City Hall, four fire stations, Park Place and the Community Clubhouse (at Newtown Park), Park Office/Police substation (at Cauley Creek Park), and numerous smaller park buildings. Although the Parks Superintendents and Building Superintendent are appropriately caring for the park and facility grounds and repairing assets as work orders are submitted, the City has reached a point where a full-time Facility Manager who can organize, manage, and plan for the facilities maintenance and care on a global scale is needed. Furthermore, adding a Facilities Manager would streamline and improve efficiency of the management of those individuals that are caring for City grounds and facilities. As part of a FY2026 reorganization to focus the Recreation and Parks Department on special events and programs to activate parks rather than management and maintenance of parks grounds, those management responsibilities were shifted to the City Manager's Office. However, this is not a long-term fit given the other competing needs of City Management. The Facilities Manager is the key staff addition to oversee the existing team of individuals caring for and maintaining City Facilities (including the Parks Capital Project Manager, Parks Superintendents, Building Superintendent, and Receptionist for City Hall) as well as organizing, managing, and planning for facilities maintenance.

**6 Four Police Cadets (FY2026 Approved "Unfunded" Positions)** — **Funded: $632,539**

Requested by: Police — Requested: $632,539

In 2026, supporting a proactive recruitment strategy to maintain operational efficiency, the City added four police cadets and increased the authorized headcount in the Police Department from 84 to 88 sworn positions. Capitalizing on anticipated salary savings from planned retirements and recognizing the process to replace a certified police officer is typically 54 weeks (given recruiting, background, the duration of the police academy, and the field training program), the four positions were added without increasing the salary budget for the Police Department. The Police Department has been successful filling the positions and has incorporated the four positions to the patrol operations. This project funds the four positions and improves accuracy of the salary line for the Police Department.

**7 Two Fire Recruits (FY2026 Approved "Unfunded" Positions)** — **Funded: $215,395**

Requested by: Fire — Requested: $215,395

In 2026, supporting a proactive recruitment strategy to maintain operational efficiency, the City added two fire recruits and increased the authorized headcount in the Fire Department from 86 to 88 sworn positions. Capitalizing on anticipated salary savings from planned retirements and recognizing the process to replace a certified firefighter is typically 10-months (given recruiting, background, the duration of the recruit school, and the advance emergency medical technicians program), the two positions were added without increasing the salary budget for the Fire Department. The Fire Department has been successful filling the positions and has incorporated the two positions in station operations. This project funds the two positions and improves accuracy of the salary line for the Fire Department.

**8 Stormwater Grant Program Coordinator & Inspector** — **Funded: $122,169**

Requested by: Public Works — Requested: $122,169

In 2025, the City created a Stormwater Grant Program to incentivize property owners to install stormwater management practices on their private properties to improve overall water quality in the City. Building off the success of the original grant program, in discussions of the Capital Improvement Plan for 2027-2031, the Council indicated their intent to continue funding for both the Stormwater Grant Program and add a Stormwater Pond Dredging Program in FY2027. To manage and oversee the $1M of projects between the two programs requires a full-time staff person. The requested Stormwater Inspector position would provide staff support and management of the two grant programs with a portion of their time assisting with the stormwater utility repairs and maintenance to offset the management support from the Stormwater Utility Manager that is used to provide guidance and management over the grant programs.

**9 Cloud Hosting Transition - ERP Services** — **Funded: $75,000**

Requested by: IT/GIS — Requested: $75,000

The Enterprise Resources Planning (ERP) System used by the City is the backbone to financial management and operations including the online business and occupational tax renewals and building permit processes. When the City purchased the ERP system in 2020, the vendor allowed clients to choose between hosting the associated servers on-premise or in the cloud. After evaluating the options and considering the costs, the City chose to house our ERP servers at City Hall. Two years ago, the ERP vendor advised that a transition was required by the end of 2027. While the ERP vendor will continue to support on-premise clients, all future enhancements and critical bug fixes will be developed exclusively for the cloud so the transition will support maintaining business operations of the City. From a fiscal perspective, the move involves a restructured investment that consolidates maintenance and infrastructure costs. For the initial transition in FY27, the requested and recommended $75,000 will cover the transition to cloud, anticipated to begin in summer 2027 and first few months of hosting. Looking ahead to FY2028, the total cloud hosting fee will be $320,000; however, this figure includes the annual maintenance costs we currently pay in the IT Department / operations budget of approximately $210,000 (which will no longer be billed separately) for a net annual increase of $110,000.

## Projects Described (continued)

**10 Four Vehicles for Four Police Cadets (FY2026 Approved "Unfunded" Positions)** — **Funded: $342,632**
Requested by: Police — Requested: $342,632

This request is tied to a requested enhancement to the existing Police Department personnel to incorporate full funding for the four positions added as recruit positions in 2026. Now that the Police Department has been successful in filling the positions and incorporated the four positions into the patrol operations, rather than deplete the spare vehicles the Department maintains (for when front line vehicles are undergoing maintenance or otherwise unavailable), this request would fully fund purchase and upfitting of four additional Chevy Tahoe's matching the existing Police Department patrol fleet. Per Department Police, the new vehicles will replace those with highest mileage, maintenance, and other identified issues not necessarily those presently driven by the four former recruits (now patrol officers).

**11 Tethered Drone** — **Funded: $100,000**
Requested by: Police — Requested: $100,000

The Police Department has a robust and successful drone program used to locate missing persons, track wanted individuals, survey vehicle accident scenes, and provide aerial snapshot surveillance for large events. Tethered drones are designed specifically for public safety and operate with a powercord attachment (which tethers to a power source such as a vehicle or building) and allows continuous aerial monitoring without the need for battery replacement or manual piloting. A tethered drone would be ideal for use at special events, particularly those with large geographic footprints or known sensitive areas. For example, although the pond in the center of The Boardwalk at Town Center is a desirable and iconic feature, from a public safety standpoint it is a sensistive area and poses a safety risk. The tethered drone (with thermal imaging capabilities) deployed from a rooftop adjacent to the Boardwalk could continuously monitor for individuals approaching the waters edge. In addition to use at special events, a tethered drone could be a useful tool when the Police or Fire Department are deployed to critical incidents involving the dispatch of multiple resources or needing to send uninterrupted, real-time visual intelligence to a Public Safety Response Vehicle. While not a replacement for traditional drones, the tethered drone would extend operational capabilities and improving incident oversight. The requested funding would provide for two tethered drones.

**12 Public Safety Response Vehicle** — **Funded: $300,000**
Requested by: Police — Requested: $300,000

When available, the City presently borrows a Public Safety Response Vehicle (sometimes referred to as a "command" vehicle), from a neighboring jurisdiction to improve public safety at special events. The Public Safety Response Vehicle (a light commercial van, such as a "Sprinter" model) serves as a hub for operations and ensures unified information sharing between police, fire, and other City staff. With the purchase of a Public Safety Response Vehicle, in addition to use at special events, the vehicle would be deployed for critical incidents involving the dispatch of multiple resources, crime scene investigations, and complicated traffic accident investigations (such as those involving serious injury or death). Although not a driving reason to purchase, the Public Safety Response Vehicle could also be utilized in community outreach efforts to showcase and explain the ways in which Police and Fire keep the community safe. Looking ahead, should the department purchase a tethered drone, the Public Safety Response Vehicle would be the hub and power source for the drone to operate. The requested funding would fully fund purchase and upfitting of the Public Safety Response Vehicle.

**13 Newtown Park - Tennis and Pickleball Court Lighting** — **Funded: $300,000**
Requested by: Recreation and Parks — Requested: $300,000

Newtown Park's tennis and pickleball courts currently have no lighting. The Recreation and Parks Master Plan prioritizes adding lighting and expanding available playing time at the courts. The proposed LED lights will provide safe, well-lit courts for users using the latest technology to limit light spillover so as to have minimal impact on the nearby residential area.

**14 Greenways/Trails - Cauley Creek to Town Center (Conceptual Engineering)** — **Funded: $-**
Requested by: Recreation and Parks — Requested: $-

The Town Center Vision and Plan (adopted in 2020) and the Recreation and Parks Master Plan (adopted in 2023) both prioritize creating a direct trail connection between Cauley Creek Park and the Town Center. A direct trail (linking Town Center and Cauley Creek Park) would allow residents to enjoy both amenities without needing to drive between them, thus enhancing walkability, reducing traffic, and supporting the City's multi-modal goals. The Atlanta Regional Commission has recommended inclusion of this project in the Fall 2026 Transportation Improvement Program (TIP) amendment.

**15 Comp Plan Update - Enhanced Community Engagement** — **Funded: $-**
Requested by: Community Development — Requested: $300,000

## Projects Described (continued)

The Comprehensive Plan sets the future development framework and vision for the next ten years of community growth. The current Comprehensive Plan was adopted in 2018 and as required by State Law, updated with current demographic and community information at the 5-year mark in 2023. The decennial update to the plan is due in October 2028. The FY2026 Budget was adopted with $100,000 of funding so the project could begin without the urgency of a looming deadline and so that staff could bid the project with add-alternates using the minimum requirements as the base scope and additional meetings or engagement efforts as costs that could be added in a second phase in FY2027. The requested funding would provide for a full-throated community engagement effort such as meetings in each character area and robust public engagement options rather than just centralized general meetings.

**16 Cauley Creek Park - Outparcel - Water/Sewer Infrastructure** **Funded:** **$-**

Requested by: Recreation and Parks Requested: $600,000

The Recreation and Parks Master Plan (adopted in 2023) included a conceptual plan for the 12-acres along the Chattahoochee River. Referred to as the outparcel," the area is anchored by a roughly 11,300 square foot building envisioned to become a special event facility. The biggest challenge to opening the building for public use is that it is presently served by a single toilet on a septic tank. Before the building can be considered for use by the public, additional restroom facilities will need to be added, and a water/sewer connection will need to be run to the building. Based on the topography of the park, a lift station will be required for the sewer extension. The requested funding would provide for design and construction of the needed utility extensions. Construction funds would be requested in a following fiscal year.

**17 AI & Data Strategy Analyst** **Funded:** **$-**

Requested by: IT/GIS Requested: $147,977

The City has a long history of using technology as a force multiplier and to increase operational efficiencies. At the 2026 Annual Strategic Planning Retreat, the Council expressed interest in the City doing more with artificial intelligence (AI). As such in 2026, the staff team has been successful in adding several different AI programs, but has reached capacity to support further evaluation and implementation of additional AI efforts. The requested AI/Data Strategy Analyst position would lead further AI adoption, data governance, and business intelligence (BI) efforts, to continue leveraging emerging technologies to enhance efficiency and service delivery.

**18 Arts and Cultural Affairs Manager** **Funded:** **$-**

Requested by: City Manager's Office Requested: $130,403

From community partnerships to public art, Arts and Culture is a strategic priority of the City. The City has previously adopted a policy encouraging public art, commissioned several public art pieces, and strengthened partnerships with arts and culture community groups. In September 2026, the Johns Creek Arts on the Boardwalk is anticipated to be the first of many programs that activate the Boardwalk at Town Center (park that opened in 2026) with arts and cultural programming. A dedicated Arts and Cultural Affairs Manager could enhance the efforts of the City staff team to coordinate and manage arts and culture activities to include the public art program, arts and culture activities, coordinate with external arts and culture partners, execute the public art plan (presently under development), and serve as the staff liaison to the City's Arts, Culture and Entertainment Committee.

**19 Fire Station #61 - Engineering/Architectural Services for Renovation** **Funded:** **$-**

Requested by: Fire Requested: $100,000

Fire Station #61, located at 10265 Medlock Bridge Parkway, was constructed in 1990 and is the City's oldest fire station. Characteristic of Fire Stations built at that time, the living quarters portion of the station is designed for group use—that is, the showers are an open group set-up, the locker rooms are an open group set-up, the toilet and urinal facilities are not divided, and the bunk areas were not constructed with any division between firefighters. Modern fire stations (such as Johns Creek Fire Station #63 and #64) are built with individual sleeping areas and individual shower/bathroom stalls. The modern approach provides for privacy of individual firefighters. The individual sleeping areas have been shown to improve firefighter operational readiness by enhancing the quality of sleep. Although overtime, some walls and divisions have been added within the sleeping areas, without renovation of the shower, bathroom, and locker room areas, no further improvements to the sleeping areas are possible. Additionally, although a lower priority, the areas used as the original fire headquarters (on the basement level, space subdivided into offices) and the entrance, office areas, and dayroom of the station would benefit from renovation for increased functionality to meet the current needs of the Fire Department. The first step in tackling any of the renovation needs is engineering / architectural design services. Rather than fund this project with FY2027 funds, it is requested to be funded using available balance remaining from the engineering and construction of Fire Station #63 (opened in 2026). Alternatively, that project could be closed and the funds could be allocated as part of FY2027 towards the engineering / architectural design services for the Fire Station #61 renovation.

## Projects Described (continued)

**20 Police Officer - Town Center patrol beat** — **Funded:** **$-**

Requested by: Police — Requested: $158,315

In 2026 the City opened the Boardwalk at Town Center Park and the $450M mixed use development "The Medley" remains on schedule to open in October 2026. Both areas are expected to attract substantial pedestrian traffic and frequent large gatherings. Although Medley is planning for its own private security, they will have instances and calls that require law enforcement. To proactively address the anticipated rise in activity, the requested Police Officer position would enable the Police Department to create a patrol beat focused on the Town Center area as part of uniform patrol. In addition to routine patrol duties, this position would handle walk-in reports at City Hall, assist with safety operations during events in the Town Center, and provide visible patrol coverage in these high-activity areas. If funded, the position would require budgeting for a patrol vehicle as well.

**21 Vehicle for Police Officer - Town Center Patrol Beat** — **Funded:** **$-**

Requested by: Police — Requested: $85,658

This request is tied to a requested enhancement to the existing Police Department personnel for a Police Officer for the Town Center patrol beat. If that position is funded, to be fully equipped and effective, the position needs a patrol vehicle. The requested funding would fully fund purchase and upfitting of a Chevy Tahoe matching the existing Police Department patrol fleet.

**22 Transportation Master Plan Update** — **Funded:** **$-**

Requested by: Public Works — Requested: $300,000

The Transportation Master Plan is a planning document specific to the Johns Creek transportation system. The City has participated in several regional transportation planning efforts since the creation of the 2008 Transportation Master Plan (including the ongoing North Fulton Transportation Plan update, anticipated for adoption in 2027), but the City's Transportation Master Plan has not been formally updated since its adoption. The requested funding would provide for an update to include an inventory of existing transportation conditions and assess transportation needs for the immediate and long-term future. An updated plan would consider vehicular transportation; pedestrian, cycling, and other modes of transportation; and transportation technology.

**23 Cauley Creek Park - Destination Playground (Engineering)** — **Funded:** **$-**

Requested by: Recreation and Parks — Requested: $300,000

Since the opening of Cauley Creek Park, one of the most popular parts of the park has been the playground by the multi-purpose athletic fields. Both the Cauley Creek-specific master plan and the Recreation and Parks Master Plan (adopted in 2023) suggest adding a second "destination" playground. "Destination" playgrounds typically feature more substantive and interactive elements such as inclusive/multi-generational play elements allowing both a wider age range of children and older teens and adults to play together. The requested funding would be utilized for a survey of the site, soil tests, and engineering the construction documents for the playground, parking lot, and supporting amenities. Construction funds would be requested in a following fiscal year.

**24 Cauley Creek Park - Disc Golf Course** — **Funded:** **$-**

Requested by: Recreation and Parks — Requested: $350,000

The Recreation and Parks Master Plan (adopted in 2023), prioritizes the addition of an 18-hole disc golf course through the wooded and open areas of the park, allowing for a varied course. Disc golf courses include tee boxes with markers and metal disc golf baskets to mark the end of the hole. As the fairways in front of the metal disc golf baskets must be open and cleared, significant clearing and grading is anticipated to be the driving factor in the construction of the disc golf course. The requested funding would provide for survey, engineering/design, clearing and grading, and installation of an 18-hole disc golf course at Cauley Creek Park as well as the associated signage for the course and individual holes.

**25 Cauley Creek Park - Outparcel - Adventure Play Area (Engineering)** — **Funded:** **$-**

Requested by: Recreation and Parks — Requested: $300,000

The Recreation and Parks Master Plan (adopted in 2023) included a conceptual plan for the 12-acres along the Chattahoochee River. One of the key suggested components is an adventure play area to be located north of the existing 11,300 square foot building. The adventure play area may include ziplines or treetop ropes courses. The requested funding would provide for the engineering/design of the adventure play area and associated parking. Construction funds would be requested in a following fiscal year.

**26 Shakerag Park - Add lighting to rectangular field** — **Funded:** **$-**

Requested by: Recreation and Parks — Requested: $500,000

Shakerag Park's multipurpose rectangular field and track area currently have no lighting. The Recreation and Parks Master Plan prioritizes adding lighting to extending playing time on the rectangular field and track area. The addition of lighting would expand playing time on the existing field and track. The proposed LED lights will provide safe, well-lit field and track for users using the latest technology to limit light spillover so as to have minimal impact on the nearby residential area.

## Projects Described (continued)

**27 Stormwater System Improvements - Capital Projects** — **Funded:** **$-**

Requested by: Public Works — Requested: $700,000

In 2023, the City completed master plans for the three stormwater watersheds in the City: (1) Big Creek/Crooked Creek, (2) Johns Creek, and (3) Cauley Creek/Level Creek. The master plans prioritize the implementation of stormwater best management practices (BMPs) and improvement projects in each watershed. The projects include detention pond improvements, stream stabilization projects, and roadside ditch retrofits (such as the installation of bioswales). The requested funding would be utilized for engineering, right-of-way acquisition (if necessary), and construction for the next priority stormwater improvement project. The exact project will depend on the amount of funding budgeted. Examples of projects in the top tier of priority include a retrofit of the bioretention and cistern at Fire Station #61, adding bioswales along the Old Alabama Road corridor, adding bioswales along the Buice Road corridor, bioretention at Johns Creek High School, and a stream restoration for Johns Creek at Abbotts Bridge Road. Funding for additional prioritized projects is also anticipated to be requested in subsequent fiscal years.

**28 Cauley Creek Master Plan Update** — **Funded:** **$-**

Requested by: Recreation and Parks — Requested: $100,000

The Cauley Creek Park Master Plan was adopted in 2018. Since that time, many changes have impacted the use of the park, including the global COVID-19 pandemic, the addition the 12-acres along the Chattahoochee River (in 2021), the construction and opening of the land as a park (in 2023), and the opening of Rogers Bridge pedestrian connection to Rogers Bridge Park (in 2023). Although Cauley Creek Park is well-used and well-loved by the community, in order to appropriately plan for future improvements rather than one-off additions, an update to the Master Plan would ensure efforts to add amenities over time are done thoughtfully. The updated master plan would include space planning, parking considerations, infrastructure planning, and cost estimates for proposed amenities.

**29 Autrey Mill Nature Preserve - Sal's Creek Trail (Engineering)** — **Funded:** **$-**

Requested by: Recreation and Parks — Requested: $100,000

Currently, there are 1.5 miles of renovated natural surface trails that provide access to all wooded areas of the property except for the most popular location—along Sal's Creek, which flows from north to south within the Autrey Mill Nature Preserve Property. The requested $100,000 would re-design/engineer the addition of an approximately 0.25 mile boardwalk through a low-lying wet area along the creek, which will offer both visual and pedestrian access to this popular park feature. Construction funds would be requested in the following fiscal year.

**30 Cauley Creek Maker Space Phase II** — **Funded:** **$-**

Requested by: Recreation and Parks — Requested: $500,000

The on-going design/engineering for the Makerspace at Cauley Creek Park is completing plans for the construction of a 10,000 square foot building with minimum code requirements (such as power and bathrooms) and HVAC to enable year-round use of the facility. The requested funding would provide for construction of classroom divisions to subdivide part of the large open space (including the construction of walls, ceilings, and any associated adjustments to mechanical systems such as fire suppression).

**31 Multi Modal Policy (Next Project)** — **Funded:** **$-**

Requested by: Public Works — Requested: $500,000

To add to the connectivity throughout the City for non-vehicular transportation, staff has been working on a Multi-Modal Policy that would expand upon the adopted Sidewalk Policy to help prioritize connectivity on wider paths and trails (8-10 feet) for gaps on key corridors where no sidewalk or trail exists and where widening of an existing sidewalk could improve useability by different modes of transportation. The proposed funding would be utilized for engineering, right-of-way acquisition, and construction for the highest priority sidewalk or trail segment. The exact segment will depend on a review of the policy by the Council (including a review of the proposed ranking criteria) and the amount of funding budgeted. Funding for additional prioritized projects is also anticipated to be requested in subsequent fiscal years.

**32 Sidewalk Prioritization Policy (Next Project)** — **Funded:** **$-**

Requested by: Public Works — Requested: $500,000

New sidewalks and trails (wide sidewalks) are needed throughout the City to fill in gaps in the existing sidewalk system and improve mobility for pedestrians. Utilizing the adopted Sidewalk Policy, staff prioritized existing sidewalk/trail gaps and missing links. The next prioritized section is a trail between Autrey Mill Nature Preserve and Buice Road. The requested funding would be utilized for engineering, right-of-way acquisition, and construction (to the extent funds allow). For example, if $200K is allocated, that would be anticipated to provide for engineering. If $600K is allocated, that would be anticipated to provide for engineering and right-of-way acquisition. Funding for additional prioritized projects is also anticipated to be requested in subsequent fiscal years.

# Infrastructure Maintenance Accrual (Fund 302)

The Infrastructure Maintenance Accrual sets aside funds for the care and maintenance of existing assets and infrastructure. The accrual amounts have been set based on an inventory of assets, known replacement costs, and a Capital Reserve Study. By design, the expenditures in the Infrastructure Maintenance Accrual do not equal the level of investment each year as the fund is designed to build up for the larger expenditures by spreading the cost out over the years leading up to the expenditure for a major replacement. Each accrual component has a target ending balance, established based on anticipated projects.

| | | FY2027 | | |
|---|---|---|---|---|
| **Maintenance Accruals** | **Beginning Balance** | **Contributions** | **Projects** | **Ending Balance** |
| Roads and Right-of-Way | $6,849,615 | $2,328,114 | $2,130,000 | $7,047,729 |
| Sidewalks and Trails | $1,820,609 | $2,750 | $415,000 | $1,408,359 |
| Traffic Signal System | $1,003,342 | $416,673 | $485,000 | $935,015 |
| Bridges, Tunnels, and Dams | $1,356,441 | $647,559 | $0 | $2,004,000 |
| Parks | $4,690,239 | $2,215,065 | $2,825,000 | $4,080,304 |
| Fire Stations | $1,518,797 | $0 | $100,000 | $1,418,797 |
| City Hall | $1,119,721 | $280,279 | $400,000 | $1,000,000 |
| Land Acquisition | $875,067 | $0 | $0 | $875,067 |
| **Total** | **$19,233,831** | **$5,890,440** | **$6,355,000** | **$18,769,271** |

## Summary of Infrastructure Maintenance Projects

| | | | |
|---|---|---|---|
| 1 | City Hall HVAC PIU Replacements | City Hall | $300,000 |
| 2 | City Hall Repairs and Maintenance | City Hall | $100,000 |
| 3 | Fire Station Repairs and Maintenance | Fire Stations | $100,000 |
| 4 | Newtown Park Multipurpose (Lacrosse) Field Synthetic Turf Replacement | Parks | $450,000 |
| 5 | Parks Maintenance Materials - North Parks | Parks | $500,000 |
| 6 | Parks Maintenance Materials - South Parks | Parks | $700,000 |
| 7 | Parks Building Maintenance | Parks | $225,000 |
| 8 | Cauley Creek Park 5K Trail Maintenance | Parks | $500,000 |
| 9 | Park Refreshes | Parks | $450,000 |
| 10 | Resurfacing (Main Roads) | Roads and Right-of-Way | $750,000 |
| 11 | Roadway Patching | Roads and Right-of-Way | $600,000 |
| 12 | Pavement Marking Refreshes and Restriping | Roads and Right-of-Way | $210,000 |
| 13 | Road and Right-of-Way Maintenance Materials | Roads and Right-of-Way | $415,000 |
| 14 | Sign Maintenance Materials | Roads and Right-of-Way | $155,000 |
| 15 | Concrete Repairs and Maintenance | Sidewalks and Trails | $415,000 |
| 16 | Traffic Signal Materials and ITS Maintenance | Traffic Signal System | $260,000 |
| 17 | Signal Network Switch Replacement | Traffic Signal System | $225,000 |
| | **Total** | | **$6,355,000** |

## Infrastructure Maintenance Projects Described

**1 City Hall HVAC PIU Replacements** **$300,000**

The heating, ventilation, and cooling systems (HVAC) for City Hall were installed in the original 1996 construction, include over $4M of infrastructure, and were not renovated as part of the City's 2019 purchase of the building. The HVAC system is driven by four rooftop units (RTUs) and over 120 plenum induction units (PIU's) operating in zones throughout the building. The RTUs drive the heating and/or cooling for the building and the PIUs function to maintain the temperature throughout the building. In 2020, the City began a phased project to update the HVAC system. The first phases (lasting several budget cycles) funded the replacement of the four rooftop units. The last three budget cycles have provided for replacement of 10-12 PIUs each year. So far, 33 (of 120 PIUs in the building) have been replaced. This funding continues replacement of PIUs and is anticipated to provide for replacement of 10-12 units.

**2 City Hall Repairs and Maintenance** **$100,000**

City Hall (located at 11360 Lakefield Drive) is a 93,000 square foot building constructed in 1996 and expanded in 2019 as part of the City's purchase of the facility. Maintaining the building, requires both preventative maintenance and repairs to keep City Hall in good working order as the building serves as a one-stop shop for all City permitting and licensing, weekly Municipal Court proceedings, regular City Council Meetings, Fire Department Headquarters, 24/7 headquarters for the Police Department, and community meetings and special events—all of which create general wear and tear. This funding provides for the general repairs and maintenance of City Hall and its various operating systems. Based on historical spending, components of expenditure include plumbing repairs (including toilet, urinal, and faucet replacements), electrical repairs (including infrared inspections and parking lot lighting), HVAC repairs (including condenser motor/fan kit replacements), roof repairs, window repairs, door repairs, life safety system repairs (including fire alarm and alerting devices), flooring repairs, and painting.

**3 Fire Station Repairs and Maintenance** **$100,000**

The City has four fire stations: Station #61 at 10265 Medlock Bridge Parkway, Station #62 at 10925 Rogers Circle, Station #63 at 9880 Brumbelow Road, and Station #64 at 4795 Kimball Bridge Road. Fire stations operate continuously—24 hours a day, 365 days a year—which results in accelerated wear and tear on building systems, infrastructure, and equipment compared to a typical office building or residential dwelling. This request provides funding for ongoing facility repairs, maintenance, and minor improvements across all four fire stations to keep the facilities in good working order. Based on historical spending, components of expenditure include plumbing repairs (including toilet, urinal, and faucet replacements), electrical repairs (including infrared inspections and parking lot lighting), HVAC repairs (including condenser motor/fan kit replacements), roof repairs, window repairs, door repairs (including Bay Door maintenance), life safety system repairs (including fire alarm and alerting devices), flooring repairs, and painting. Minor anticipated renovations include two projects at Station #62: one to replace sinks, facets, and shower heads and one to screen in/ partially enclose the patio to create more functional space for downtime and meal preparation.

**4 Newtown Park Multipurpose (Lacrosse) Field Synthetic Turf Replacement** **$450,000**

Installed as the first project of the 2016 Parks Bond, the synthetic turf field at Newtown Park primarily used for lacrosse (between the Amphitheater and the Dog Park) will reach end of life in 2027. Funds have been set aside each year since installation for the anticipated replacement in 2027 based on standard life of synthetic turf fields. Due to excessive wear and tear due from heavy use of the field, in 2026 several high-traffic areas were repaired with patches. This project will replace the turf in its entirety.

**5 Parks Maintenance Materials - North Parks** **$500,000**

Maintaining the City's park grounds and facilities require materials from pine straw to restroom supplies. This funding is used to keep the City's parks on the north side of the City (Bell-Boles, Cauley Creek, Shakerag, and Boardwalk at Town Center) in good working order and maintain assets impacted by general wear and tear (from replacement of mulch and worn ground cover to concrete repairs) as well as address pest control, electrical services, etc. Based on historical spending, components of expenditure include landscape materials, dumpster services, restroom supplies, ground cover, fencing replacements, playground equipment and safety surface, trail and path maintenance, parking lot repairs, drainage issue correction, athletic field maintenance (including soil amendments, sod replacement, irrigation repairs, etc.), storm response, and other emergency or unforeseen repairs.

**6 Parks Maintenance Materials - South Parks** **$700,000**

Maintaining the City's park grounds and facilities require materials from pine straw to restroom supplies. This funding is used to keep the City's parks on the south side of the City (Autrey Mill Nature Preserve, Morton Road, Newtown, Ocee, and State Bridge) in good working order and maintain assets impacted by general wear and tear (from replacement of mulch and worn ground cover to concrete repairs) as well as address pest control, electrical services, etc. Based on historical spending, components of expenditure include landscape materials, dumpster services, restroom supplies, ground cover, fencing replacements, playground equipment and safety surface, trail and path maintenance, parking lot repairs, drainage issue correction (including detention pond and rain garden maintenance), athletic field maintenance (including soil amendments, field leveling, sod replacement, irrigation repairs, windscreen/netting replacements, scoreboard repairs, etc.), storm response, and other emergency or unforeseen repairs.

## Infrastructure Maintenance Projects Described (continued)

**7 Parks Building Maintenance** **$225,000**

Maintaining the buildings in City parks (from the Amphitheater at Newtown Park to the Park Office at Cauley Creek to restrooms across the park system), requires both preventative maintenance and repairs to keep the park buildings in good working order as the park buildings are impacted by general wear and tear. Based on historical spending, components of expenditure include repairs to electrical and lighting system, plumbing and sanitation system repairs, HVAC system maintenance (such as refrigerant, filter, coil cleaning), exterior finish maintenance (such as painting, staining pavilion structures), locksmith and door closure repairs, and roof repairs.

**8 Cauley Creek Park 5K Trail Maintenance** **$500,000**

As a signature element of Cauley Creek Park, the 14-foot-wide rubberized 5K trail that forms a perimeter loop to the park and provides a unique recreational amenity for runners, cyclists, and walkers of all ages. The trail was constructed in two phases, with phase one (approximately one kilometer between the sports courts and Rogers Bridge Trail) completed in 2021 and the remaining four kilometers completed between 2022 and 2023. The trail has a warranty on the rubber surface, contingent upon the City performing routine maintenance in accordance with manufacturer specifications. Required maintenance includes the periodic application of a protective adhesive top coating to preserve the integrity of the rubber surface and prevent premature deterioration. The phase one of the trail (between the sports courts and Rogers Bridge Trail) is due for application of the adhesive top coating. Additionally, several sections in the balance of the trail that have direct and constant full sun exposure or with drainage stresses due to proximity to the creek and river deteriorating faster than the shaded, non-drainage path areas and would benefit for application of adhesive top coating. The funding requested is based on estimates for the work in both phase one of the trail and the segments around the trail in need of top coating. The work would be completed in phases beginning with the oldest segment (phase one being the appropriately one kilometer between the sports courts and the Rogers Bridge Trail) and then in segments around the park throughout the year (to ensure that at all times the majority of the trail is available for use). After this initial re-application of protective adhesive top coating, future refreshes of the trail are anticipated to be done in phases as park 'refresh' projects as the trail has shown to age differently based on environmental conditions.

**9 Park Refreshes** **$450,000**

To keep existing parks and park facilities looking as inviting, annually the City has invested in "refreshing" facilities and grounds that benefit from high usage. The Recreation and Parks Master Plan (adopted in 2023) prioritizes refresh projects at each park. For 2027, anticipated projects include refreshing Newtown Park Amphitheater's overhead lighting and speakers (installed in 2014 and reaching end of life, estimated at $40K), Newtown Park's perimeter loop walking trail milling and paving of rough sections (estimated at $90K), Autrey Mill Nature Preserve phase III of the animal enclosure and drainage rehabilitation project (estimated at $70K), Autrey Mill Nature Preserve facility enhancements (estimated at $150K), Ocee Park retaining wall rehabilitation (estimated at $70K), and the general refresh of areas and facilities that wear throughout the year (estimated $30K).

**10 Resurfacing (Main Roads)** **$750,000**

The City maintains 248 centerline miles of roadway which deteriorate over time with vehicle usage and weather as evidenced by cracks and potholes in the asphalt surface. Based on the 2026 Pavement Conditions Index (PCI) assessment of collector and arterial roadways, the $1M of resurfacing funding in FY2027 would focus on portions of Old Alabama Road and Jones Bridge Road with ratings of 65 or below. The funding would also provide for the associated construction, engineering, and inspection (CEI) needed to ensure quality workmanship and compliance with applicable standards. Maintaining this annual investment preserves pavement conditions and maximizing the useful life of the City roadway network. Timely resurfacing helps prevent minor surface deterioration from progressing into more severe structural failures, which would result in significantly higher reconstruction costs in the future. Regular resurfacing also enhances public safety by addressing potholes, cracks, and other surface deficiencies, while improving ride quality and overall driving comfort for residents and visitors. Of note, a portion of the anticipated funds to be spent on resurfacing in FY2027 will come from the Local Maintenance Improvement Grant (LMIG) budgeted in Fund 250.

**11 Roadway Patching** **$600,000**

The City maintains 248 centerline miles of roadway which deteriorate over time with vehicle usage and weather as evidenced by cracks and potholes in the asphalt surface. Asphalt patching is one of the most effective ways to address significant potholes and prevent roads from deteriorating further until they merit resurfacing. The segments for patching would be identified based on Pavement Condition Index (PCI) scores considering potholes and other identified roadway failures such as cracks, gaps, and roughness. The $600K of funding for patching in FY2027 would continue the historical level of funding for patching.

## Infrastructure Maintenance Projects Described (continued)

**12 Pavement Marking Refreshes and Restriping** **$210,000**

Pavement markings, including striping and reflective pavement markers (RPMs), provide essential guidance to drivers by delineating travel lanes and indicating proper roadway positioning. Adequately retroreflective pavement markings have been shown to improve travel safety, particularly during nighttime conditions. Over time, pavement markings wear and deteriorate due to vehicle traffic and weather exposure. To maintain overall roadway safety, the City restripes and replaces pavement markers as part of its ongoing roadway maintenance program. Recognizing increases in material and labor costs, the historical funding amount of $200K has been increased modestly to $210K to maintain the same levels of needed maintenance and repair of pavement markings.

**13 Road and Right-of-Way Maintenance Materials** **$415,000**

Maintaining the City's roads and right-of-way areas requires a significant amount of materials, ranging from pothole repair supplies to landscaping materials. In addition, the roads and right-of-way are sometimes damaged by motor vehicle accidents. Recognizing increases in material costs, the historical funding amount of $400K has been modestly increased to $415K to maintain the same level of needed maintenance and repair of road and right-of-way maintenance materials.

**14 Sign Maintenance Materials** **$155,000**

The City has thousands of signs including street signs, vehicular directional signage, and a limited number of wayfinding signs (such as those indicating the location of parks) constructed of aluminum or high density urethane. All outdoor signs exposed to the elements deteriorate over time, as seen in fading and reduced retroreflectivity. In addition, signs located within the right-of-way are sometimes damaged by motor vehicle accidents. Recognizing increases in material and labor costs, the historical funding amount of $150K has been modestly increased to $155K to maintain the same level of needed maintenance and repair of signs.

**15 Concrete Repairs and Maintenance** **$415,000**

The City has miles of concrete sidewalks and curb and gutter. Concrete requires ongoing maintenance to ensure long term durability. Weather conditions such as freeze thaw cycles, natural impacts such as tree roots causing horizontal displacement, and vehicle accidents are leading causes of concrete distress and deterioration, including cracks and other visible failures. Recognizing increases in material and labor costs, the historical funding amount of $400K has been modestly increased to $415K to maintain the same level of needed maintenance and repair of concrete assets.

**16 Traffic Signal Materials and ITS Maintenance** **$260,000**

The City's 80 signalized intersections and two HAWK signals include hundreds of traffic signal heads, mast arms, span wire, traffic signal controllers, and miles of fiber connectivity back to the Traffic Control Center at City Hall. All traffic signal system components exposed to the elements deteriorate over time and require maintenance and replacement. In addition, the traffic signal system components in the right-of-way are sometimes damaged by motor vehicle accidents. Recognizing increases in material costs, the historical funding amount of $250K has been modestly increased to $260K to maintain the same level of needed maintenance and repair of traffic signal maintenance materials.

**17 Signal Network Switch Replacement** **$225,000**

The city has a network of switches in the traffic signal cabinets. These switches serve as the vital communication links connecting the municipal traffic signals and intelligent transportation systems (ITS) directly to the city's fiber optic ring. The existing hardware will reach end of life status in 2027. This project refreshes the switches for continued security, reliability, and optimal performance of the city's interconnected traffic network.

# Equipment Accrual (Fund 303)

The Equipment Accrual recognizes that from our public safety departments to the information technology that serves as the backbone of all departments, the City has recurring equipment costs that can be best accounted for and addressed through an accrual. Similar to the Infrastructure Maintenance Accrual and Vehicle Replacement Accrual, the Equipment Accrual is designed to build-up for larger expenditures by spreading the cost out over the years leading up to a major replacement project. Additionally, the Equipment Accrual is designed to ensure funding for basic equipment needs are provided for before capital projects and enhancements. Current year contributions are calculated based on the estimated replacement cost for each accrual component. The unit cost, number of units and lifespan are reviewed annually.

| Equipment Accruals | Beginning Balance | FY2027 Contributions | FY2027 Projects | FY2027 Balance | Ending Balance |
|---|---|---|---|---|---|
| Police | $2,511,345 | $1,023,170 | $876,375 | $146,795 | $2,658,140 |
| Fire | $1,441,540 | $1,039,503 | $911,995 | $127,508 | $1,569,048 |
| Information Technology | $958,021 | $335,404 | $252,800 | $82,604 | $1,040,625 |
| **Total** | **$4,910,906** | **$2,398,077** | **$2,041,170** | **$356,907** | **$5,267,813** |

## Summary of Equipment Accrual Projects

| | | | |
|---|---|---|---|
| 1 | Electrocardiogram (EKG) Monitors | Fire | $539,595 |
| 2 | Personal Protective Equipment- (Boots, Coat, Pants, Suspenders, gloves) | Fire | $238,000 |
| 3 | Hoses: 3" Line | Fire | $46,800 |
| 4 | Video Laryngoscope | Fire | $22,500 |
| 5 | Automated External Defibrillators (AEDs) - rechargeable | Fire | $21,000 |
| 6 | Simulation Manikin | Fire | $14,000 |
| 7 | Helmets | Fire | $11,900 |
| 8 | Motorized Equipment - Chain Saws | Fire | $8,100 |
| 9 | Small Hardware & Tools | Fire | $4,000 |
| 10 | Electric Saws / Tools, etc. | Fire | $4,000 |
| 11 | Smoke Generator | Fire | $2,100 |
| 12 | Computers (desktops and laptops) | IT/GIS | $96,000 |
| 13 | Mobile Computing Terminals - Police | IT/GIS | $60,000 |
| 14 | Network Hardware (Switches, Controllers, Firewall Refresh, etc.) | IT/GIS | $54,300 |
| 15 | Servers | IT/GIS | $30,000 |
| 16 | Security Cameras | IT/GIS | $12,500 |
| 17 | Body Worn Cameras (OSP7+, Fleet, Int. Room) | Police | $380,375 |
| 18 | Radios (Mobile, Portable & Base) | Police | $152,000 |
| 19 | Automated License Plate Readers (ALPRs) | Police | $137,500 |
| 20 | Body Armor\Ballistic Carrier\Helmets | Police | $65,000 |
| 21 | Drones | Police | $48,000 |
| 22 | Lasers and Radar Units | Police | $36,000 |
| 23 | Automated External Defibrillators (AEDs) | Police | $28,800 |
| 24 | Ballistic Shields | Police | $14,500 |
| 25 | Digital Cameras | Police | $5,400 |
| 26 | Breaching Tools | Police | $4,800 |
| 27 | Tac Vests for LRDTF | Police | $4,000 |
| | **Total** | | **$2,041,170** |

## Equipment Accrual Projects Described

**1 Electrocardiogram (EKG) Monitors** **$539,595**

All nine electrocardiogram (EKG) monitors are due for replacement. EKGs are cardiac monitor/defibrillator units and are deployed in Advanced Life Support (ALS) emergency responses to assess, stabilize, and treat critically ill and injured patients.

**2 Personal Protective Equipment- (Boots, Coat, Pants, Suspenders, gloves)** **$238,000**

40 personal protective equipment (PPE) sets are being replaced as part of a phased replacement for the PPE that reaches end of life in 2028. PPE protects firefighters from extreme heat, physical hazards, and airborne contaminants. Each PPE set includes a turnout coat, pants, boots, and gloves.

**3 Hoses: 3" Line** **$46,800**

120 feet (comprised of several 50-foot and 25-foot lengths) of three inch supply line hoses are due for replacement. 3-inch fire supply hose is a versatile, large-diameter line used to move high volumes of water and is often the primary feeder and high-flow attack line to address a fire.

**4 Video Laryngoscope** **$22,500**

All nine video laryngoscopes are due for replacement. Video laryngoscopes are critical airway management devices used by Advanced Life Support (ALS) personnel to perform endotracheal intubation in patients experiencing respiratory failure, cardiac arrest, airway compromise, or other life-threatening medical emergencies.

**5 Automated External Defibrillators (AEDs) - rechargeable** **$21,000**

Seven automated external defibrillators (AEDs) with rechargeable batteries are due for replacement. AEDs are portable life-saving devices used to treat someone experiencing sudden cardiac arrest.

**6 Simulation Manikin** **$14,000**

The simulation manikin is due for replacement. The simulation manikin is used for training, continuing education, and ongoing competency validation for EMTs, Advanced EMTs, and Paramedics.

**7 Helmets** **$11,900**

40 helmets are being replaced as part of a phased replacement of personal protective equipment (PPE) that reaches end of life in 2028. Helmets are used to safeguard firefighters from extreme heat, cinders, and falling debris.

**8 Motorized Equipment - Chain Saws** **$8,100**

Nine chain saws are due for replacement. Motorized/gas-powered chainsaws are used in situations including vertical roof ventilation, cutting through building material during forcible entry, and clearing of fallen trees.

**9 Small Hardware & Tools** **$4,000**

Small hardware and tools (pliers, screwdrivers, grinders, etc.) are due for replacement. Small and compact hardware and everyday hand tools are used in various response situations and in and around the Fire Stations.

**10 Electric Saws / Tools, etc.** **$4,000**

Two battery-powered chain saws are due for replacement. Chainsaws are used in situations including vertical roof ventilation, cutting through building material during forcible entry, and clearing of fallen trees.

**11 Smoke Generator** **$2,100**

The smoke generation machine is due for replacement. The smoke generator is used during fire training scenarios.

**12 Computers (desktops and laptops)** **$96,000**

40 laptops and desktop computers serving City staff are due for replacement. City employees use desktop and/or laptop computers to complete their daily work.

**13 Mobile Computing Terminals - Police** **$60,000**

20 mobile computing terminals (MCTs) serving the Police Department are due for replacement. MCTs are rugged laptops used in patrol vehicles by the Police Department.

**14 Network Hardware (Switches, Controllers, Firewall Refresh, etc.)** **$54,300**

Certain network hardware (switches, controllers, etc.) are due for replacement. For example, 37 access points within the City's enterprisewide wi-fi platform (which serves City Hall, each fire station, and park office buildings) are due for replacements to maintain the unified network architecture.

## Equipment Accrual Projects Described (continued)

**15 Servers** **$30,000**

One on-premise server is due for replacement. The server provides storage infrastructure for high-definition video footage. For this particular server, the benefits of the localized storage solution continues to outweigh the cloud-based storage option as it provides immediate accessibility without the recurring high-cost overhead associated with cloud egress and storage fees.

**16 Security Cameras** **$12,500**

Ten security cameras are due for replacement. The established network of security cameras provides for high-definition video footage of critical areas with high-traffic or identified high-risk areas.

**17 Body Worn Cameras (OSP7+, Fleet, Int. Room)** **$380,375**

Year 6 (of the 10-year contract) covers the body worn cameras, TASERS, in-car cameras, interview room cameras, and associated software licensing and support.

**18 Radios (Mobile, Portable & Base)** **$152,000**

20 radios are due for replacement and transition to the N-70 platform. Radios are vital, two-way communication tools used by officers to contact dispatch, request backup, and coordinate response.

**19 Automated License Plate Readers (ALPRs)** **$137,500**

These are Stationary Automated License Plate Readers deployed throughout the city. The cost consists of software and hardware and includes support, maintenance, and refresh (Current Annual Maintenance). This request is for 55 units.

**20 Body Armor\Ballistic Carrier\Helmets** **$65,000**

25 units of body armor (including the ballistic carrier and helmet) are due for replacement. Body armor is used when officers are deployed to high-risk situations.

**21 Drones** **$48,000**

Two drones are due for replacement. Drones are used to locate missing persons, track wanted individuals, survey vehicle accident scenes, and provide aerial snapshot surveillance for large events.

**22 Lasers and Radar Units** **$36,000**

Eight lasers and radars are due for replacement. Lasers (light detection and ranging or LIDAR) and radars are used for highly precise targeted speed enforcement.

**23 Automated External Defibrillators (AEDs)** **$28,800**

12 automated external defibrillators (AEDs) are due for replacement. AEDs are portable life-saving devices used to treat someone experiencing sudden cardiac arrest.

**24 Ballistic Shields** **$14,500**

Five ballistic shields are due for replacement. Bullet resistant or ballistic shields are used when officers are deployed to high-risk situations.

**25 Digital Cameras** **$5,400**

Three digital cameras are due for replacement.

**26 Breaching Tools** **$4,800**

Eight breaching tools are due for replacement. Breaching tools help officers access vehicles and structures in emergency situations.

**27 Tac Vests for LRDTF** **$4,000**

Two tactical vests are due for replacement. Tactical vests are external body armor worn in situations such as serving warrants and arrest operations.

# 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 FY2027 Budget sets aside $2.5M for vehicle replacements. By design, the expenditures in the Vehicle Replacement Accrual do not equal the total or replacements each year as the fund is designed to build up for the larger expenditures by spreading the cost out over the years leading up to the expenditure for a major replacement such as the FY2027 replacement of a fire engine.

| Equipment Accruals | Beginning Balance | FY2027 Contributions | FY2027 Projects | FY2027 Balance | Ending Balance |
|---|---|---|---|---|---|
| Police | $676,930 | $1,791,370 | $1,128,000 | $663,370 | $1,340,300 |
| Fire | $933,408 | $2,430,357 | $1,200,000 | $1,230,357 | $2,163,765 |
| City Hall | $271,271 | $184,500 | $- | $184,500 | $455,771 |
| **Total** | **$1,881,609** | **$4,406,227** | **$2,328,000** | **$2,078,227** | **$3,959,836** |

## Summary of Vehicle Replacement Requests

| | | | Requested | Funded | Scheduled |
|---|---|---|---|---|---|
| 1 | Fire | 1 Fire Engine (Station #63) | $1,200,000 | $1,200,000 | Yes |
| 2 | Police | 14 SUVs and trucks | $1,128,000 | $1,128,000 | Yes |
| | | | **$2,328,000** | **$2,328,000** | |

## Vehicle Replacement Projects Described

**1 1 Fire Engine (Station #63)** — **Funded: $1,200,000**

Requested By: Fire Department — Requested: $1,200,000

Following the Vehicle Replacement Schedule, Engine 63 should be ordered for replacement. Engine 63 is a 2018 Pierce Enforcer with approximately 48K miles and 4K hours of engine use. If ordered in October 2026 (following adoption of the FY2027 Budget), considering current lead time for production, the anticipated delivery is 2030 at which time Engine 63 will be twelve years old which based on NFPA and ISO standards indicates time for replacement. The requested and recommended $1.2M of funding would fully provide for the purchase and upfitting of the new Engine 63.

**2 14 SUVs and trucks** — **Funded: $1,128,000**

Requested By: Police Department — Requested: $1,128,000

Following the Vehicle Replacement Schedule, fourteen Police vehicles are due to be replaced. Following the established vehicle replacement parameters, the vehicles have high mileage, elevated maintenance costs, and/or meeting specific replacement timelines. The vehicles to be replaced include 9 patrol vehicles (Chevy Tahoes), one midsize crossover SUV (Ford Explorer), one compact crossover SUV (Ford Escape), two pickup trucks (one Ford F150 and one Ford F250), and the transport van (Ford E350). The patrol vehicles to be replaced will be determined based on a final vehicle assessment once the replacement Tahoes have finished upfitting and current mileage, maintenance, and any issues that arise between Budget adoption and the receipt of the vehicles. Each of the specified vehicles (midsize crossover SUV, compact crossover SUV, pickup trucks, and transport van) have reached the replacement parameters for mileage, age of the vehicles, and have elevated maintenance costs due to the accumulated wear and tear on the vehicles. For example, the F250 is a 2010 and the E350 is a 2008. The requested and recommended $1,128,000 of funding would fully provide for the purchase and upfitting of the 14 vehicles.

# Parks Bond (Fund 310)

In November 2016, voters in Johns Creek approved the issuance of a $40M bond for recreation and park improvements. The bonds were issued in the spring of 2017. Parks Bond-funded projects are listed below. All bond proceeds have been received and interest will continue to accrue until all funds have been spent. The only action needed as part of the FY2027 Budget is the formal re-appropriation to the remaining active projects.

| Existing Park | Improvement Projects | Completed | Expenditures as of 8/31/2026 |
|---|---|---|---|
| Autrey Mill | Farm Museum Renovation | September 2018 | $743,231 |
| Autrey Mill | Forest Management Study | October 2018 | |
| Autrey Mill | Bus Turnaround and Pervious Parking Lot | January 2019 | |
| Autrey Mill | Relocation of Smokehouse | January 2019 | |
| Autrey Mill | Program Barn Bathroom Addition | April 2021 | |
| Autrey Mill | Restroom and Pavilion Addition | May 2022 | |
| Newtown | Multi-Purpose Field Synthetic Turf | October 2017 | $1,347,496 |
| Newtown | Playground Sidewalk Connection | July 2019 | |
| Newtown | Bocce Court Expansion | August 2019 | |
| Newtown | Perimeter Trail Loop Connection | September 2021 | |
| Ocee | Pavilion Near the Tennis Courts | May 2021 | $213,797 |
| Ocee | Soft Surface Trail | October 2021 | |
| Shakerag | Track Field Synthetic Turf | December 2017 | $1,028,986 |
| Shakerag | Tot Lot Playground | September 2019 | |
| Shakerag | Fishing Pier | March 2020 | |
| Shakerag | Wildlife Observation Deck | February 2020 | |
| Shakerag | Cricket Pitch and Batting Cages | November 2020 | |
| Shakerag | Pavilion at Field #3 | December 2021 | |

| New Parks and Park Connections | Completed | Expenditures |
|---|---|---|
| Morton Road Park Construction | November 2020 | $2,389,800 |
| State Bridge Park Construction | May 2021 | $231,312 |
| Bell-Boles Park Construction | October 2021 | $159,101 |
| Land Acquisition for Cauley Creek Park | May 2021 | $32,016,634 |
| Cauley Creek Park Construction | June 2023 | |
| Rogers Bridge Pedestrian Bridge (Cauley Creek Park to Rogers Park) | July 2023 | $359,586 |
| Boardwalk at Town Center Construction | May 2026 | $3,441,185 |

| On-Going Projects | Current Stage | Expenditures |
|---|---|---|
| Chattahoochee River Greenway (Abbotts Bridge Road to Cauley Creek Park) | Engineering | $180,000 |
| Cauley Creek Makerspace | Construction | $- |
| **Sub-Total Projects** | | **$41,082,142** |
| Project Management | | $916,905 |
| **Grand Total** | | **$41,999,047** |

# TSPLOST (Fund 335)

The TSPLOST (Transportation Special Purpose Local Option Sales Tax) was approved by Johns Creek voters in November 2016. The three-quarters of a penny sales tax was implemented across Fulton County outside the City of Atlanta from April 1, 2017 - March 31, 2022. As voters subsequently approved a TSPLOST in November 2021 (or TSPLOST II), the TSPLOST approved in 2016 is also referred to as TSPLOST I.

Annually Council receives a 'State of the Program' overall implementation presentation at a Work Session in the first quarter of the year with both programmatic updates (as to which projects are in which stages) as well as accounting for expenditures on each project. As the revenues have all been received and all revenues have been spent or encumbered, the only action needed as part of the FY2027 Budget is the formal re-appropriation to the remaining active projects.

TSPLOST I funded projects are listed below by current stage.

| Projects Completed | Ribbon Cutting |
|---|---|
| Jones Bridge Road at Waters Road | May 2020 |
| Bell Road at McGinnis Ferry Road | July 2020 |
| State Bridge Road Widening (Camden Way to the River) | November 2020 |
| Bell Road at Medlock Bridge Road | March 2021 |
| Medlock Bridge Road at State Bridge Road (Interim) | July 2021 |
| Bell Road at Rogers Circle South Roundabout | September 2021 |
| Bell Road at Cauley Creek Park Roundabout | March 2022 |
| Bell Road Bridge over Cauley Creek Tributary | January 2023 |
| Haynes Bridge Road at Old Alabama Road | December 2023 |
| Jones Bridge Road Multi-Modal | March 2024 |
| Medlock Bridge Road at Johns Creek Parkway | March 2024 |
| Barnwell Road at Holcomb Bridge Road | April 2024 |
| Medlock Bridge Road at Skyway, Abbotts, and Bell | June 2024 |
| Jones Bridge (Waters Road to State Bridge Road) | August 2025 |
| Medlock Bridge Trail (Boardwalk at Town Center Trail) | May 2026 |

| Projects in Construction | Groundbreaking |
|---|---|
| Jones Bridge Road at Sargent and Douglas Roads | June 2024 |
| McGinnis Ferry Road (Sargent Road to Douglas Road) | May 2025 |

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

# TSPLOST II (Fund 336)

Voters approved a continuation of TSPLOST or TSPLOST II as part of the November 2021 election. The projects for TSPLOST II budgeted by Council include bridges, traffic congestion relief, landscape/ streetscape improvements, operations and safety projects, and pedestrian/bike improvements. Fund 336 has been established for TSPLOST II to budget the projects in the categories approved by Council. A snapshot of the TSPLOST II program is presented below as of August 31, 2026.

## TSPLOST II Program Financial Summary (As of 08/31/26)

| | Project | Status | Original Estimate | Other Funds / Adj. | Budgeted Funds | Current Cost Est. | Remaining TSPLOST $ |
|---|---|---|---|---|---|---|---|
| **TS0210 - BRIDGE** | | | | | | | |
| 1 | Old Alabama Bridges over Johns Creek and Chatt. Tributary | Engineering | $3,500,000 | $18,500,000 | $22,000,000 | $22,000,000 | $0 |
| 2 | McGinnis Ferry Road Widening | Construction | $3,000,000 | $0 | $3,000,000 | $3,000,000 | $0 |
| 3 | Buice Road Bridge | Construction | $0 | $684,575 | $684,575 | $684,575 | $0 |
| **TS0220 - CONGESTION RELIEF** | | | | | | | |
| 1 | Abbotts Bridge (Parsons to Medlock Bridge) | Construction | $4,000,000 | $36,816,898 | $40,816,898 | $40,816,898 | $0 |
| 2 | Nesbit Ferry Road Improvements | Complete | $125,000 | $125,000 | $250,000 | $250,000 | $0 |
| 3 | Nesbit Ferry Road at Holcomb Bridge Road | Engineering | $0 | $0 | $0 | $2,000,000 | $(2,000,000) |
| 4 | Nesbit Ferry Road at Colony Club Drive Roundabout | Construction | $3,125,000 | $1,610,495 | $4,735,495 | $4,692,565 | $42,930 |
| 5 | Nesbit Ferry Rd Trail (Colony Club to Brumbelow) | Engineering | $1,200,000 | $(100,000) | $1,100,000 | $1,200,000 | $(100,000) |
| 6 | Nesbit Ferry Rd Trail (Brumbelow to Mt. Pisgah) | Engineering | $3,050,000 | $0 | $3,050,000 | $3,050,000 | $0 |
| 7 | North Fulton Comprehensive Transportation Plan | Engineering | $0 | $51,685 | $51,685 | $51,685 | $0 |
| **TS0230 - LANDSCAPE / STREETSCAPE** | | | | | | | |
| 1 | Town Center - Main Street (Lakefield Drive) | Engineering | $2,000,000 | $946,773 | $2,946,773 | $6,664,000 | $(3,717,227) |
| **TS0240 - OPERATIONS & SAFETY** | | | | | | | |
| 1 | Sargent Rd at Ashwick Place Intersection Improvement | Complete | $2,500,000 | $(1,748,855) | $751,145 | $751,145 | $0 |
| 2 | Towncenter - Johns Creek Pkwy Corridor Improvements (Lakefield Drive to East Johns Creek) | Construction | $3,500,000 | $1,751,700 | $5,251,700 | $4,741,230 | $510,470 |
| 3 | Intelligent Transportation Systems (ITS) Fiber Connectivity | Construction | $1,000,000 | $0 | $1,000,000 | $1,000,000 | $0 |
| 4 | Parsons Road Shoulder Improvements | Complete | $159,026 | $(8,756) | $150,270 | $150,270 | $0 |
| **TS0250 - BIKE/PEDESTRIAN IMPROVEMENTS** | | | | | | | |
| 1 | Old Alabama Rd (Autrey Mill Nature Preserve to Spruill Rd) | Complete | $950,000 | $130,082 | $1,080,082 | $1,080,082 | $0 |
| 2 | The Boardwalk at Towncenter - N Pond Trail (RP2460) | Construction | $12,977,256 | $25,874,378 | $38,851,634 | $38,793,560 | $58,074 |
| 3 | Rogers Bridge Rd/Bell Rd Trail (Amberliegh Way to Cauley Creek Park) | Complete | $2,200,000 | $729,010 | $2,929,010 | $2,534,931 | $394,079 |
| 4 | Barnwell Road Corridor Improvements | Construction | $6,250,000 | $5,269,664 | $11,519,664 | $11,223,925 | $295,739 |

## TSPLOST II Program Financial Summary (As of 08/31/26)

| | Project | Status | Original Estimate | Other Funds / Adj. | Budgeted Funds | Current Cost Est. | Remaining TSPLOST $ |
|---|---|---|---|---|---|---|---|
| 5 | Buice Road (North) Sidewalk (Twingate Dr to Kingston Crossing) | Complete | $650,000 | $(2,667) | $647,333 | $647,333 | $0 |
| 6 | Buice Rd (South) Trail (Spruill Rd to Johns Creek) | Complete | $500,000 | $1,718,696 | $2,218,696 | $2,102,491 | $116,205 |
| 7 | Towncenter - Pedestrian Crossing | Construction | $6,000,000 | $1,913,355 | $7,913,355 | $7,899,247 | $14,108 |
| 8 | Chattahoochee Greenway Phase II (Rogers Bridge to McGinnis Ferry) | Engineering | $300,000 | $2,500,000 | $2,800,000 | $15,500,000 | $(12,700,000) |
| 9 | Medlock Bridge Rd Trail (River to Bobby Jones Dr) | Engineering | $0 | $500,000 | $500,000 | $3,250,000 | $(2,750,000) |
| | **Project Budgeted Funding and Costs** | | **$56,986,282** | **$97,262,033** | **$154,248,315** | **$174,083,937** | **$(19,835,622)** |
| | Project Management | | $3,275,074 | $350,000 | $3,625,074 | $3,625,074 | $0 |
| | Budgeted Inflation | | $5,240,118 | $0 | $5,240,118 | $0 | $5,240,118 |
| | **Total Budgeted Funding and Costs** | | **$65,501,474** | **$97,612,033** | **$163,113,507** | **$177,709,011** | **$(14,595,504)** |
| | Additional Revenue Above Budgeted (Actuals through 7/31/26) | | $0 | $19,384,442 | $19,384,442 | $(8,328,930) | $11,055,512 |
| | Interest (Actuals through 12/31/25) | | $0 | $3,454,727 | $3,454,727 | $(2,316,431) | $1,138,296 |
| | **Balance** | | | | | | **$(2,401,696)** |

## TSPLOST II (Fund 336)

| | FY2027 Adopted |
|---|---|
| **Revenue** | |
| 313400 - TSPLOST | $6,550,146 |
| 361000 - Interest Earnings | $700,000 |
| **Total Revenue** | **$7,250,146** |

## TSPLOST II (Fund 336)

| | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|
| **Expenditures** | | | | | |
| 511100 - Regular Employees | $408,207 | $394,087 | $433,945 | $475,452 | $67,245 |
| 511153 - Gym Membership | $0 | $285 | $317 | $360 | $360 |
| 511300 - Overtime | $0 | $4,832 | $3,919 | $0 | $0 |
| 512101 - Health | $118,716 | $87,378 | $97,822 | $111,290 | $(7,426) |
| 512102 - L T Disability | $2,242 | $881 | $977 | $2,626 | $384 |
| 512103 - Dental | $4,873 | $3,005 | $3,323 | $3,566 | $(1,307) |
| 512104 - Life | $1,714 | $1,566 | $1,726 | $1,997 | $283 |
| 512200 - Social Security FICA | $25,309 | $23,646 | $26,156 | $29,637 | $4,328 |
| 512300 - Medicare | $5,919 | $5,530 | $6,117 | $6,931 | $1,012 |
| 512400 - Retirement | $39,395 | $64,385 | $70,013 | $80,827 | $41,432 |
| 512700 - Workers Compensation | $1,381 | $0 | $0 | $533 | $(848) |
| **Total Expenditures** | **$607,756** | **$585,595** | **$644,315** | **$713,219** | **$105,463** |

## Seized/Forfeited Asset Fund (Fund 210)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| Revenue | $182,179 | $0 | $16,995 | $15,794 | $0 | $0 |
| Expenditures | $11,846 | $175,000 | $73,496 | $39,671 | $175,000 | $0 |
| Other Financial Sources/Uses | $0 | $175,000 | $0 | $175,000 | $175,000 | $0 |
| **Balance** | **$170,333** | **$0** | **$(56,501)** | **$151,123** | **$0** | **$0** |

## State Confiscated Fund (Fund 211)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| Revenue | $0 | $10,000 | $1 | $2 | $5,000 | $(5,000) |
| Expenditures | $0 | $10,000 | $0 | $0 | $5,000 | $(5,000) |
| **Balance** | **$0** | **$0** | **$1** | **$2** | **$0** | **$0** |

## Opioid Settlement Fund (Fund 213)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| Revenue | $0 | $0 | $58,886 | $60,000 | $0 | $0 |
| Expenditures | $0 | $0 | $0 | $0 | $0 | $0 |
| **Balance** | **$0** | **$0** | **$58,886** | **$60,000** | **$0** | **$0** |

## E911 Fund (Fund 215)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| Revenue | $2,016,522 | $2,032,000 | $1,580,582 | $2,032,000 | $2,015,000 | $(17,000) |
| Expenditures | $2,588,160 | $2,940,280 | $2,269,022 | $2,940,280 | $3,082,015 | $141,735 |
| Other Financial Sources/Uses | $571,638 | $908,280 | $908,280 | $908,280 | $1,067,015 | $158,735 |
| **Balance** | **$0** | **$0** | **$219,840** | **$0** | **$0** | **$0** |

## LMIG Fund (Fund 250)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| Revenue | $1,772,542 | $1,830,702 | $1,830,702 | $1,830,702 | $928,082 | $(902,620) |
| Expenditures | $347,493 | $1,732,505 | $997,928 | $1,830,702 | $928,082 | $(804,423) |
| **Balance** | **$1,425,049** | **$98,197** | **$832,774** | **$0** | **$0** | **$(98,197)** |

## Hotel/Motel Fund (Fund 275)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| Revenue | $577,920 | $400,000 | $398,542 | $443,730 | $460,000 | $60,000 |
| Expenditures | $335,834 | $402,034 | $318,196 | $317,001 | $328,624 | $(73,410) |
| Other Financial Sources/Uses | $131,810 | $114,240 | $111,216 | $126,729 | $131,376 | $17,136 |
| **Balanced** | **$110,276** | **$(116,274)** | **$(30,870)** | **$0** | **$0** | **$116,274** |

## Tree Replacement Fund (Fund 285)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| Revenue | $683,830 | $100,000 | $241,402 | $241,402 | $100,000 | $0 |
| Expenditures | $164,100 | $200,000 | $132,778 | $198,617 | $100,000 | $(100,000) |
| **Balance** | **$519,730** | **$(100,000)** | **$108,624** | **$42,785** | **$0** | **$100,000** |

## Stormwater Fund (Fund 560)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| Revenue | $3,384,782 | $3,150,000 | $2,966,661 | $3,258,173 | $3,200,000 | $50,000 |
| Expenditures | $2,266,250 | $3,843,472 | $2,262,811 | $2,650,177 | $3,200,000 | $(643,472) |
| **Balance** | **$1,118,532** | **$206,528** | **$703,850** | **$607,996** | **$0** | **$(206,528)** |

## Group Health Fund (Fund 601)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| Revenue | $0 | $2,235,000 | $1,873,644 | $2,235,000 | $7,277,201 | $5,042,201 |
| Expenditures | $0 | $2,235,000 | $1,701,809 | $2,235,000 | $7,277,201 | $5,042,201 |
| **Balance** | **$0** | **$0** | **$171,835** | **$0** | **$0** | **$0** |

## Seized/Forfeited Asset (Fund 210)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| 351320 - Cash Confiscations | $176,929 | $0 | $16,995 | $15,794 | $0 | $0 |
| 351360 - Sale Of Confiscated Prop | $5,250 | $0 | $0 | $0 | $0 | $0 |
| **Total Revenue** | **$182,179** | **$0** | **$16,995** | **$15,794** | **$0** | **$0** |
| **Expenditures** | | | | | | |
| 522310 - Rental Land Buildings | $11,060 | $25,000 | $0 | $0 | $0 | $(25,000) |
| 523700 - Education and Training | $0 | $40,000 | $13,000 | $14,571 | $40,000 | $0 |
| 531110 - Other Supplies | $0 | $30,000 | $1,105 | $0 | $30,000 | $0 |
| 531703 - Operating Supplies | $0 | $50,000 | $0 | $0 | $50,000 | $0 |
| 542550 - Other Equipment | $0 | $30,000 | $59,391 | $23,753 | $55,000 | $25,000 |
| 572500 - Fulton County DAs Office | $786 | $0 | $0 | $1,347 | $0 | $0 |
| **Total Expenditures** | **$11,846** | **$175,000** | **$73,496** | **$39,671** | **$175,000** | **$0** |
| **Other Financial Sources/Uses** | | | | | | |
| 399999 - Use Of Reserves Budget | $0 | $175,000 | $0 | $175,000 | $175,000 | $0 |
| **Total Other Financial Sources/Uses** | **$0** | **$175,000** | **$0** | **$175,000** | **$175,000** | **$0** |

## State Confiscated (Fund 211)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| 351320 - Cash Confiscations | $0 | $10,000 | $1 | $2 | $5,000 | $(5,000) |
| **Total Revenue** | **$0** | **$10,000** | **$1** | **$2** | **$5,000** | **$(5,000)** |
| **Expenditures** | | | | | | |
| 531110 - Other Supplies | $0 | $10,000 | $0 | $0 | $5,000 | $(5,000) |
| **Total Expenditures** | **$0** | **$10,000** | **$0** | **$0** | **$5,000** | **$(5,000)** |

## Opioid Settlement Fund (Fund 213)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| 351920 - Opioid Settlement Payment | $0 | $0 | $58,886 | $60,000 | $0 | $0 |
| **Total Revenue** | **$0** | **$0** | **$58,886** | **$60,000** | **$0** | **$0** |
| **Expenditures** | | | | | | |
| 523710 - Education Programs | 0 | 0 | 0 | $0 | $0 | $0 |
| 531110 - Other Supplies | 0 | 0 | 0 | $0 | $0 | $0 |
| **Total Expenditures** | **0** | **0** | **0** | **$0** | **$0** | **$0** |

## E911 (Fund 215)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| 342500 - E911 Charges Fees | $1,701,468 | $1,700,000 | $1,391,010 | $1,700,000 | $1,700,000 | $0 |
| 342510 - Prepaid Wireless Ga Dor | $315,054 | $332,000 | $189,572 | $332,000 | $315,000 | $(17,000) |
| **Total Revenue** | **$2,016,522** | **$2,032,000** | **$1,580,582** | **$2,032,000** | **$2,015,000** | **$(17,000)** |
| **Expenditures** | | | | | | |
| 572200 - Chatcom E911 Authority | $2,588,160 | $2,940,280 | $2,269,022 | $2,940,280 | $3,082,015 | $141,735 |
| **Total Expenditures** | **$2,588,160** | **$2,940,280** | **$2,269,022** | **$2,940,280** | **$3,082,015** | **$141,735** |
| **Other Financial Sources/Uses** | | | | | | |
| 391000 - Operating Transfers In | $571,638 | $908,280 | $908,280 | $908,280 | $1,067,015 | $158,735 |
| **Total Other Financial Sources/Uses** | **$571,638** | **$908,280** | **$908,280** | **$908,280** | **$1,067,015** | **$158,735** |

## LMIG (Fund 250)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| 331150 - Categorical Indirect | $1,772,542 | $1,830,702 | $1,830,702 | $1,830,702 | $928,082 | $(902,620) |
| **Total Revenue** | **$1,772,542** | **$1,830,702** | **$1,830,702** | **$1,830,702** | **$928,082** | **$(902,620)** |
| **Expenditures** | | | | | | |
| 521200 - Professional Services | $36,101 | $51,803 | 0 | $0 | $0 | $(51,803) |
| 541420 - Road Improvements | $311,392 | $783,929 | $997,928 | $1,830,702 | $928,082 | $144,153 |

## LMIG (Fund 250)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| 541430 - Sidewalks | 0 | $946,773 | 0 | $0 | $0 | $(946,773) |
| 541450 - Row Easements | 0 | $(50,000) | 0 | $0 | $0 | $50,000 |
| **Total Expenditures** | **$347,493** | **$1,732,505** | **$997,928** | **$1,830,702** | **$928,082** | **$(804,423)** |

## Hotel/Motel Tax (Fund 275)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| 314100 - Hotel Motel Tax | $461,519 | $400,000 | $398,542 | $443,730 | $460,000 | $60,000 |
| 331150 - Categorical Indirect | $116,401 | 0 | 0 | $0 | $0 | $0 |
| **Total Revenue** | **$577,920** | **$400,000** | **$398,542** | **$443,730** | **$460,000** | **$60,000** |
| **Expenditures** | | | | | | |
| 521200 - Professional Services | 0 | $116,274 | $40,000 | $0 | $0 | $(116,274) |
| 541200 - Site Improvement | $6,125 | 0 | 0 | $0 | $0 | $0 |
| 571110 - Tourism Product Development | $181,377 | $157,200 | $153,039 | $174,386 | $180,780 | $23,580 |
| 571120 - Tourism Development | $148,332 | $128,560 | $125,157 | $142,615 | $147,844 | $19,284 |
| **Total Expenditures** | **$335,834** | **$402,034** | **$318,196** | **$317,001** | **$328,624** | **$(73,410)** |
| **Other Financial Sources/Uses** | | | | | | |
| 591610 - Operating Transfers Out | $131,810 | $114,240 | $111,216 | $126,729 | $131,376 | $17,136 |
| **Total Other Financial Sources/Uses** | **$131,810** | **$114,240** | **$111,216** | **$126,729** | **$131,376** | **$17,136** |

## Tree Replacement (Fund 285)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| 331150 - Categorical Indirect | $250,000 | $0 | $0 | $0 | $0 | $0 |
| 346910 - Development Fees | $433,830 | $100,000 | $241,402 | $241,402 | $100,000 | $0 |
| **Total Revenue** | **$683,830** | **$100,000** | **$241,402** | **$241,402** | **$100,000** | **$0** |
| **Expenditures** | | | | | | |
| 541420 - Road Improvements | $164,100 | $200,000 | $132,778 | $198,617 | $100,000 | $(100,000) |
| **Total Expenditures** | **$164,100** | **$200,000** | **$132,778** | **$198,617** | **$100,000** | **$(100,000)** |

## Stormwater (Fund 560)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| 324500 - Stormwater Utility Interest | $98,407 | $0 | $33,178 | $37,983 | $0 | $0 |
| 324510 - Stormwater Utility Penalty | $94,643 | $0 | $47,981 | $70,190 | $0 | $0 |
| 344260 - Stormwater Utility Charges | $3,191,732 | $3,150,000 | $2,885,502 | $3,150,000 | $3,200,000 | $50,000 |
| **Total Revenue** | **$3,384,782** | **$3,150,000** | **$2,966,661** | **$3,258,173** | **$3,200,000** | **$50,000** |
| **Expenditures** | | | | | | |
| 511100 - Regular Employees | $93,432 | $288,211 | $220,294 | $258,032 | $268,844 | $(19,367) |

## Stormwater (Fund 560) (continued)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| 511153 - Gym Membership | $0 | $0 | $330 | $195 | $180 | $180 |
| 511300 - Overtime | $1,139 | $0 | $0 | $0 | $0 | $0 |
| 512101 - Health | $15,317 | $69,076 | $44,772 | $54,474 | $55,718 | $(13,358) |
| 512102 - L T Disability | $194 | $1,592 | $543 | $630 | $1,485 | $(107) |
| 512103 - Dental | $377 | $2,503 | $1,339 | $1,564 | $1,611 | $(892) |
| 512104 - Life | $351 | $1,210 | $902 | $1,042 | $1,129 | $(81) |
| 512200 - Social Security FICA | $5,565 | $17,869 | $13,004 | $15,274 | $16,707 | $(1,162) |
| 512300 - Medicare | $1,301 | $4,179 | $3,041 | $3,572 | $3,907 | $(272) |
| 512400 - Retirement | $14,867 | $48,996 | $35,510 | $40,234 | $45,704 | $(3,292) |
| 512700 - Workers Compensation | $8 | $962 | $0 | $400 | $440 | $(522) |
| 521200 - Professional Services | $118,002 | $383,724 | $69,318 | $380,000 | $375,000 | $(8,724) |
| 521202 - Contractual Services Admin | $287,157 | $0 | $32,832 | $11,056 | $0 | $0 |
| 522200 - Repairs Maintenance | $1,661,112 | $2,264,073 | $1,602,170 | $1,814,606 | $2,318,329 | $54,256 |
| 522210 - Equipment Repair | $0 | $21,000 | $2,947 | $15,000 | $21,000 | $0 |
| 523300 - Advertising | $0 | $2,500 | $0 | $2,500 | $2,500 | $0 |
| 523400 - Printing and Binding | $0 | $10,848 | $0 | $10,848 | $10,848 | $0 |
| 523500 - Travel | $0 | $14,000 | $3,513 | $5,000 | $14,000 | $0 |
| 523600 - Dues and Fees | $0 | $6,925 | $2,133 | $5,000 | $6,925 | $0 |
| 523700 - Education and Training | $0 | $1,800 | $4,469 | $1,000 | $1,800 | $0 |
| 523852 - Software Licensing Fee | $0 | $0 | $0 | $0 | $9,150 | $9,150 |
| 531120 - Office Supplies | $1,816 | $2,000 | $647 | $500 | $2,000 | $0 |
| 531130 - Postage | $28,726 | $50,000 | $25,145 | $27,250 | $38,723 | $(11,277) |
| 531703 - Operating Supplies | $1,999 | $4,000 | $1,996 | $2,000 | $4,000 | $0 |
| 541200 - Site Improvement | $(47,313) | $648,004 | $197,906 | $0 | $0 | $(648,004) |
| 561000 - Depreciation | $82,200 | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$2,266,250** | **$3,843,472** | **$2,262,811** | **$2,650,177** | **$3,200,000** | **$(643,472)** |

## Group Health (Fund 601)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| 341750 - Charges for Services - Health | $0 | $2,235,000 | $1,873,644 | $2,235,000 | $7,277,201 | $5,042,201 |
| **Total Revenue** | **$0** | **$2,235,000** | **$1,873,644** | **$2,235,000** | **$7,277,201** | **$5,042,201** |
| **Expenditures** | | | | | | |
| 512101 - Health | 0 | $2,131,093 | $1,634,471 | $2,131,093 | $7,053,224 | $4,922,131 |
| 512103 - Dental | 0 | $103,907 | $67,338 | $103,907 | $223,977 | $120,070 |
| **Total Expenditures** | **0** | **$2,235,000** | **$1,701,809** | **$2,235,000** | **$7,277,201** | **$5,042,201** |

# Debt Fund

The City has two debts: (1) City Hall Certificate of Participation issuance for City Hall and (2) Parks General Obligation Bond issuance. The first is managed out of Fund 400 (Debt Service Fund) and the Parks Bond Debt is distinctly managed out of Fund 410 (Parks Bond Debt Service). Of note, the City retired the GTIB Resurfacing Loan in FY2026.

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. 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.

## Debt Service (Fund 400)

| Revenues | | | FY2026 | | | FY2027 |
|---|---|---|---|---|---|---|
| Object | Account | FY2025 Actuals | Revised | YTD Actuals | Projected | Adopted |
| 391000 | Operating Transfers In | $2,318,501 | $2,204,905 | $2,034,319 | | $0 |
| | ...for GTIB Resurfacing Loan | | | | $157,873 | $0 |
| | ...for City Hall COPS issuance | | | | $2,047,032 | $2,048,128 |
| | **Total** | **$2,318,501** | **$2,204,905** | **$2,034,319** | **$2,204,905** | **$2,048,128** |

| Expenditures | | | FY2026 | | | FY2027 |
|---|---|---|---|---|---|---|
| Object | Account | FY2025 Actuals | Revised | YTD Actuals | Projected | Adopted |
| 581200 | Capital Lease Principal | $1,933,795 | $1,871,160 | $1,871,160 | | $1,760,000 |
| | ...GTIB Resurfacing Loan | | | | $156,160 | $0 |
| | ...City Hall COPS issuance | | | | $1,715,000 | $0 |
| 582200 | Capital Lease Interest | $384,706 | $333,745 | $333,745 | | $288,128 |
| | ...GTIB Resurfacing Loan | | | | $1,713 | $0 |
| | ...City Hall COPS issuance | | | | $332,032 | $0 |
| | **Total** | **$2,318,501** | **$2,204,905** | **$2,204,905** | **$2,204,905** | **$2,048,128** |

## City Hall - COPs Issuance

| Payment Date | Principal | Interest | P&I Payment |
|---|---|---|---|
| 3/1/2027 | $0 | $144,064 | $144,064 |
| 9/1/2027 | $1,760,000 | $144,064 | $1,904,064 |
| **Total** | **$1,760,000** | **$288,128** | **$2,048,128** |

## Debt Service Parks GO Bond (Fund 410)

| | FY2025 Actual | FY2026 Revised | FY2026 YTD Actuals (August) | FY2026 Projected | FY2027 Adopted | Inc (Dec) from 2026 |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| 311100 - Real Property Current Yr | $1,998,112 | $2,207,661 | $53,899 | $2,207,661 | $2,218,819 | $11,158 |
| 311200 - Real Property Prior Year | $124,232 | $87,497 | $101,241 | $94,981 | $87,497 | $0 |
| 361000 - Interest Earnings | $56,360 | $5,000 | $25,707 | $42,384 | $5,000 | $0 |
| **Total Revenue** | **$2,178,704** | **$2,300,158** | **$180,847** | **$2,345,026** | **$2,311,316** | **$11,158** |
| **Expenditures** | | | | | | |
| 581100 - Bond Principal | $850,000 | $890,000 | $890,000 | $890,000 | $930,000 | $40,000 |
| 582100 - Bond Interest | $1,248,638 | $1,206,138 | $1,206,138 | $1,206,138 | $1,161,638 | $(44,500) |
| **Total Expenditures** | **$2,098,638** | **$2,096,138** | **$2,096,138** | **$2,096,138** | **$2,091,638** | **$(4,500)** |

# FY2027 Debt Service Payment Schedules

## Parks GO Bonds, Series 2017

| Payment Date | Principal | Interest | P&I Payment |
|---|---|---|---|
| 10/1/2026 | $0 | $580,819 | $580,819 |
| 04/1/2027 | $930,000 | $580,819 | $1,510,819 |
| **Total** | **$930,000** | **$1,161,638** | **$2,091,638** |