

HOW TO READ THE FY2025 BUDGET

The City of Johns Creek annually prepares a fiscal year budget detailing the City's planned revenues and expenditures for the coming year. The FY2025 Budget is a comprehensive and detailed document containing important financial data of how the City intends to manage and oversee resources while also providing critical services for the community. The following overview is intended to point out several important components of the FY2025 Budget including funds coming into the City (Revenues) and how funds are spent (Expenditures, Transfers Out, and Departmental Budgets). The FY2025 Budget continues our City's investment to propel our community forward. Revenues and expenditures are balanced at \$79,971,841.

The General Fund

Revenues

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

Revenues		FY2022 Actuals	FY2023 Actuals	FY2024			FY2025 Proposed	\$ Inc (Dec) from 2024	% Inc (Dec)
Object	Account			Revised	YTD 07/31	Annualized			
313100	Local Option Sales Tax	\$28,164,964	\$27,726,852	\$29,500,000	\$20,767,809	\$27,679,630	\$27,500,000	(\$2,000,000)	-7%
	Property Taxes (Current + Prior Year)	\$20,419,902	\$21,024,199	\$22,345,205	\$1,039,509	\$23,048,650	\$23,376,008	\$1,030,803	5%
316200	Insurance Premium Tax	\$6,724,630	\$7,312,951	\$6,800,000	\$0	\$7,312,951	\$7,400,000	\$600,000	9%
311315	Motor Vehicle TAVT	\$3,214,224	\$3,630,631	\$4,000,000	\$2,608,585	\$3,247,116	\$3,250,000	(\$750,000)	-19%
361000	Interest Earnings	\$257,656	\$2,344,569	\$1,700,000	\$2,559,440	\$2,959,789	\$2,834,000	\$1,134,000	67%
311710	Electric Franchise Fees	\$2,645,999	\$2,924,296	\$3,000,000	\$2,196,430	\$2,743,028	\$2,850,000	(\$150,000)	-5%
316100	Business & Occupation Tax	\$1,914,255	\$1,990,840	\$2,000,000	\$1,968,430	\$2,018,307	\$2,200,000	\$200,000	10%
351170	Municipal Court Fees	\$914,873	\$1,254,787	\$1,250,000	\$1,078,386	\$1,264,132	\$1,322,000	\$72,000	6%
323101	Building Residential	\$877,953	\$826,918	\$854,000	\$895,463	\$1,111,670	\$1,252,000	\$398,000	47%
311730	Gas Franchise Fees	\$931,851	\$971,067	\$1,009,000	\$774,489	\$1,032,652	\$1,050,000	\$41,000	4%
	Other Revenues	\$6,228,798	\$5,986,840	\$5,576,950	\$4,571,837	\$5,629,220	\$5,653,900	\$76,950	1%
	Subtotal - Revenues	\$72,295,105	\$75,993,949	\$78,035,155	\$38,460,378	\$78,047,145	\$78,687,908	\$652,753	1%
391000	Operating Transfers In	\$0	\$1,200,000	\$0	\$0	\$0	\$0	\$0	
399999	Use of Fund Balance	\$0	\$1,804,047	\$2,048,474	\$2,048,474	\$2,048,474	\$1,283,933	(\$764,541)	
	Subtotal - All Revenues	\$72,295,105	\$78,997,996	\$80,083,629	\$40,508,852	\$80,095,619	\$79,971,841	(\$111,788)	0%

Expenditures

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

Expenditures		FY2022 Actuals	FY2023 Actuals	FY2024			FY2025 Proposed	\$ Inc (Dec) from 2024	% Inc (Dec)
Object	Account			Revised	YTD 07/31	Annualized			
1001330	City Clerk	\$636,909	\$865,847	\$959,034	\$270,476	\$382,139	\$527,495	(\$431,539)	-45%
1001310	City Council	\$349,770	\$298,168	\$376,007	\$247,372	\$354,805	\$302,012	(\$73,995)	-20%
1001320	City Manager	\$1,002,672	\$1,338,270	\$1,842,552	\$1,230,634	\$1,788,491	\$2,005,515	\$162,963	9%
1001570	Communications	\$791,448	\$787,929	\$891,461	\$676,300	\$867,163	\$900,682	\$9,221	1%
1007410	Community Development	\$2,246,410	\$2,324,903	\$2,761,241	\$1,974,273	\$2,445,864	\$3,031,190	\$269,949	10%
1002650	Court	\$643,180	\$676,856	\$799,045	\$624,532	\$765,772	\$1,041,542	\$242,497	30%
1001565	Facilities	\$2,616,178	\$2,636,945	\$2,785,449	\$2,128,076	\$2,750,428	\$2,952,489	\$167,040	6%
1001511	Finance	\$1,600,072	\$2,048,202	\$1,868,315	\$1,508,204	\$1,845,295	\$1,952,694	\$84,379	5%
1003510	Fire	\$10,043,327	\$12,710,366	\$14,579,388	\$11,832,303	\$14,661,226	\$15,939,845	\$1,360,457	9%
1001540	Human Resources	\$895,904	\$610,455	\$1,326,625	\$1,119,292	\$1,333,299	\$1,478,751	\$152,126	11%
1001535	IT/GIS	\$2,259,071	\$2,411,728	\$2,557,977	\$2,055,005	\$2,359,262	\$2,800,685	\$242,708	9%
1001530	Legal	\$371,325	\$407,565	\$450,000	\$284,155	\$423,000	\$450,000	\$0	0%
1003210	Police	\$10,639,051	\$13,675,528	\$15,686,838	\$11,947,519	\$15,113,367	\$17,640,597	\$1,953,759	12%
1004110	Public Works	\$6,270,838	\$6,427,391	\$6,857,636	\$5,022,100	\$6,950,482	\$7,233,036	\$375,400	5%
1006110	Recreation & Parks	\$2,179,382	\$3,345,198	\$4,433,385	\$3,364,949	\$4,347,718	\$4,720,332	\$286,947	6%
	Subtotal - Expenditures	\$42,545,539	\$50,565,350	\$58,174,953	\$44,285,191	\$56,388,309	\$62,976,865	\$4,801,912	8%
	BALANCE	\$29,749,566	\$28,432,646	\$21,908,676	(\$3,776,340)	\$23,707,310	\$16,994,976	(\$4,913,700)	-22%

Transfers Out

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

Transfers Out		FY2022 Actuals	FY2023 Actuals	FY2024			FY2025 Proposed	\$ Inc (Dec) from 2024	% Inc (Dec)
Object	Account			Revised	YTD 07/31	Annualized			
3010000	Capital/Enhancements	\$11,880,513	\$12,012,928	\$5,752,500	\$5,752,500	\$5,752,500	\$8,557,000	\$2,804,500	49%
3020000	Infrastructure Maintenance Accrual	\$12,215,946	\$12,786,483	\$12,650,714	\$12,650,714	\$12,650,714	\$3,328,730	(\$9,321,984)	-74%
3030000	Equipment Accrual	\$1,092,039	\$1,184,572	\$1,424,881	\$1,424,881	\$1,424,881	\$1,570,846	\$145,965	10%
3500000	Vehicle Replacement Accrual	\$1,053,517	\$1,185,270	\$1,270,608	\$1,270,608	\$1,270,608	\$2,164,664	\$894,056	70%
5600000	Stormwater Fund	\$36,200	\$0	\$0	\$0	\$0	\$0	\$0	0%
	Debt Service/Other Fund	\$0	\$1,200,000	\$0	\$0	\$0	\$455,759	\$455,759	0%
	General Fund Unassigned	\$0	\$0	\$0	\$0	\$0	\$917,977	\$917,977	0%
	Subtotal - Transfers Out	\$26,278,215	\$28,369,253	\$21,098,703	\$21,098,703	\$21,098,703	\$16,994,976	(\$4,103,727)	-19%
	Balanced						\$0		

A Balanced Budget

Departmental Budgets

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

Community Development

Personnel		FY2022	FY2023	FY2024			FY2025	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Proposed	from 2024	(Dec)
511100	Regular Employees	\$1,532,197	\$1,484,683	\$1,738,383	\$1,196,992	\$1,481,990	\$1,626,097	(\$112,286)	¹ -6%
511151	Car Allowance	\$4,829	\$4,829	\$4,800	\$3,600	\$4,800	\$4,800	\$0	0%
511153	Gym Membership	\$677	\$859	\$720	\$495	\$660	\$720	\$0	0%
511200	Temporary/PT Employee	\$0	\$33,680	\$41,600	\$33,908	\$41,981	\$51,910	\$10,310	² 25%
511300	Overtime	\$212	\$112	\$0	\$0	\$0	\$0	\$0	0%
512101	Health	\$202,730	\$191,481	\$310,387	\$202,604	\$250,843	\$365,672	\$55,285	³ 18%
512102	Long-Term Disability	\$10,668	\$8,892	\$9,659	\$6,067	\$8,089	\$7,430	(\$2,229)	-23%
512103	Dental	\$14,608	\$11,509	\$15,104	\$9,733	\$12,050	\$12,271	(\$2,833)	-19%
512104	Life	\$23,912	\$14,846	\$15,881	\$9,844	\$12,188	\$10,626	(\$5,255)	-33%
512200	Social Security (FICA)	\$91,964	\$91,226	\$109,572	\$73,334	\$90,795	\$95,717	(\$13,855)	-13%
512300	Medicare	\$21,508	\$21,335	\$25,810	\$17,174	\$21,263	\$22,394	(\$3,416)	-13%
512400	Retirement	\$233,121	\$234,910	\$295,525	\$192,976	\$238,923	\$266,944	(\$28,581)	-10%
512700	Workers Compensation	\$3,927	\$2,183	\$3,215	\$2,727	\$3,636	\$5,378	\$2,163	67%
Subtotal - Personnel		\$2,140,353	\$2,100,543	\$2,570,656	\$1,749,453	\$2,167,217	\$2,469,959	(\$100,697)	⁴ -4%

Operations		FY2022	FY2023	FY2024			FY2025	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Proposed	from 2024	(Dec)
521200	Professional Services	\$66,166	\$189,543	\$115,000	\$189,296	\$230,932	\$150,000	\$35,000	⁵ 30%
521210	Contracted	\$0	\$0	\$0	\$0	\$0	\$332,800	\$332,800	⁶ 100%
523300	Advertising	\$8,770	\$1,544	\$9,450	\$4,564	\$6,298	\$9,450	\$0	0%
523400	Printing & Binding	\$2,519	\$25	\$9,500	\$6,443	\$6,761	\$7,500	(\$2,000)	⁷ -21%
523500	Travel	\$8,295	\$11,554	\$14,600	\$6,699	\$10,538	\$14,600	\$0	0%
523600	Dues & Fees	\$2,862	\$3,390	\$5,070	\$3,774	\$3,774	\$5,157	\$87	2%
523700	Education and Training	\$4,662	\$9,568	\$17,845	\$5,487	\$7,401	\$22,264	\$4,419	⁸ 25%
523901	Hospitality	\$1,272	\$2,808	\$1,200	\$1,152	\$1,439	\$1,200	\$0	0%
531120	Office Supplies	\$4,433	\$2,582	\$6,030	\$3,070	\$5,100	\$6,030	\$0	0%
531130	Postage	\$3,411	\$3,091	\$7,390	\$2,855	\$3,199	\$7,550	\$160	2%
531710	Uniforms	\$3,669	\$255	\$4,500	\$1,481	\$3,205	\$4,680	\$180	4%
579100	Unallocated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Subtotal - Operations		\$106,058	\$224,359	\$190,585	\$224,821	\$278,647	\$561,231	\$370,646	⁹ 194%

TOTAL COMMUNITY DEVELOPMENT	\$2,246,410	\$2,324,903	\$2,761,241	\$1,974,273	\$2,445,864	\$3,031,190	\$269,949	10%
------------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	------------------	------------

City Council



John Bradberry



Dilip Tunki



Stacy Skinner



Bob Erramilli



Chris Coughlin



Larry DiBiase



Erin Elwood

Questions about the Budget or Process?

Call 678-512-3200 or email Finance@JohnsCreekGA.gov or attend the Public Hearing at 7 p.m. on September 9, 2024.