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1000000 - General Fund (Summary)

Summary of General Fund Revenues and Expenditures									
Revenues		FY2020 Actuals	FY2021 Actuals	FY2022			FY2023 Proposed	\$ Inc (Dec) from 2022	% Inc (Dec)
Object	Account			Revised	YTD 03/31	Annualized			
313100	Local Option Sales Tax	\$20,855,174	\$23,829,144	\$21,393,000	\$11,308,007	\$28,516,831	\$27,000,000	\$5,607,000	26%
	Property Taxes (Current + Prior Year)	\$18,043,779	\$19,240,185	\$19,860,236	\$1,562,836	\$20,158,318	\$20,139,256	\$279,020	1%
316200	Insurance Premium Tax	\$6,161,961	\$6,362,964	\$6,285,200	\$0	\$6,285,200	\$6,600,000	\$314,800	5%
311315	Motor Vehicle TAVT	\$1,833,592	\$2,759,142	\$2,109,000	\$1,076,125	\$3,009,293	\$3,400,000	\$1,291,000	61%
311710	Electric Franchise Fees	\$2,519,351	\$2,475,251	\$2,486,000	\$1,372,848	\$2,623,995	\$2,700,000	\$214,000	9%
316100	Business & Occupation Tax	\$1,689,956	\$1,816,703	\$1,578,000	\$653,009	\$1,656,861	\$1,780,000	\$202,000	13%
311340	Recording Intangible Tax	\$892,020	\$1,297,893	\$1,008,000	\$352,490	\$1,185,123	\$1,100,000	\$92,000	9%
311730	Gas Franchise Fees	\$605,767	\$1,076,596	\$905,300	\$465,925	\$931,863	\$978,400	\$73,100	8%
311750	Television Cable Franchise Fees	\$1,019,495	\$961,589	\$961,600	\$231,528	\$900,704	\$855,600	(\$106,000)	-11%
314200	Alcohol Beverage Excise	\$857,640	\$963,082	\$995,900	\$414,123	\$868,401	\$810,000	(\$185,900)	-19%
	Other Revenues	\$4,960,334	\$8,301,971	\$4,388,577	\$2,722,023	\$4,684,263	\$4,705,295	\$316,718	7%
Subtotal - Revenues		\$59,439,068	\$69,084,520	\$61,970,813	\$20,158,913	\$70,820,852	\$70,068,551	\$8,097,738	13.07%
399999	Use of Fund Balance	\$3,383,330	\$0						

Subtotal - All Revenues	\$62,822,398	\$69,084,520	\$61,970,813	\$20,158,913	\$70,820,852	\$70,068,551	\$8,097,738	13.07%
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Expenditures		FY2020 Actuals	FY2021 Actuals	FY2022			FY2023 Proposed	\$ Inc (Dec) from 2022	% Inc (Dec)
Object	Account			Revised	YTD 03/31	Annualized			
1001330	City Clerk	\$578,030	\$367,609	\$685,799	\$471,398	\$690,084	\$742,746	\$56,947	8%
1001310	City Council	\$243,941	\$164,130	\$310,922	\$127,312	\$287,664	\$357,001	\$46,079	15%
1001320	City Manager	\$881,402	\$3,727,634	\$1,152,217	\$493,929	\$1,159,447	\$1,331,204	\$178,987	16%
1001570	Communications	\$568,213	\$608,541	\$770,712	\$377,863	\$770,935	\$816,571	\$45,859	6%
1007410	Community Development	\$2,501,501	\$2,223,243	\$2,429,869	\$1,110,241	\$2,429,869	\$2,494,990	\$65,121	3%
1002650	Court	\$636,792	\$643,619	\$750,523	\$295,418	\$750,619	\$734,530	(\$15,993)	-2%
1001565	Facilities	\$2,996,571	\$2,657,906	\$2,638,457	\$491,398	\$2,647,679	\$2,716,393	\$77,936	3%
1001511	Finance	\$1,194,379	\$1,418,667	\$1,705,985	\$742,442	\$1,706,802	\$2,117,269	\$411,284	24%
1003510	Fire	\$11,013,224	\$9,795,043	\$12,146,705	\$5,743,849	\$12,146,253	\$12,511,910	\$365,204	3%
1001540	Human Resources	\$925,300	\$949,479	\$826,151	\$473,757	\$827,191	\$655,922	(\$170,229)	-21%
1001535	IT/GIS	\$1,920,016	\$2,097,765	\$2,219,105	\$1,302,233	\$2,219,797	\$2,306,838	\$87,733	4%
1001530	Legal	\$457,984	\$430,890	\$400,000	\$147,641	\$400,000	\$450,000	\$50,000	13%
1003210	Police	\$11,271,216	\$9,990,977	\$13,318,511	\$5,890,302	\$13,318,659	\$14,242,144	\$923,633	7%
1004110	Public Works	\$6,216,661	\$6,147,016	\$6,321,612	\$2,608,933	\$6,321,612	\$6,551,231	\$229,619	4%
1006110	Recreation & Parks	\$1,904,474	\$2,052,590	\$2,489,923	\$813,484	\$2,489,881	\$3,443,477	\$953,554	38%
Subtotal - Expenditures		\$43,309,707	\$43,275,107	\$48,166,492	\$21,090,200	\$48,166,492	\$51,472,226	\$3,305,734	6.86%

Unallocated	\$0	\$86,250					\$0		
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BALANCE	\$19,512,691	\$25,809,413	\$13,804,321	(\$931,287)	\$22,654,359	\$18,596,325	\$4,792,004	35%
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Transfers Out		FY2020 Actuals	FY2021 Actuals	FY2022			FY2023 Proposed	\$ Inc (Dec) from 2022	% Inc (Dec)
Object	Account			Revised	YTD 03/31	Annualized			
3010000	Capital/Enhancements	\$5,198,227	\$3,130,870	\$1,205,922	\$602,961	\$1,205,922	\$4,635,000	\$3,429,078	284%
3020000	Infrastructure Maintenance Accrual	\$11,246,990	\$9,255,350	\$10,315,946	\$5,157,973	\$10,315,946	\$11,574,813	\$1,258,867	12%
3030000	Equipment Accrual	\$647,947	\$1,057,544	\$1,092,039	\$546,020	\$1,092,039	\$1,201,243	\$109,204	10%
3500000	Vehicle Replacement Accrual	\$1,010,860	\$1,026,020	\$1,053,517	\$526,759	\$1,053,517	\$1,185,269	\$131,752	13%
Subtotal - Transfers Out		\$18,104,024	\$14,469,784	\$13,667,424	\$6,833,712	\$13,667,424	\$18,596,325	\$4,928,901	36%

Balanced							\$0		
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100000 Revenues (Summary)

Detailed Breakdown of Revenues									
Top 10 Revenue Sources		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec) from	% Inc
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	2022	(Dec)
313100	Local Option Sales Tax	\$20,855,174	\$23,829,144	\$21,393,000	\$11,308,007	\$28,516,831	\$27,000,000	\$5,607,000	26%
311100	Real Property Current Year	\$16,501,032	\$17,113,965	\$18,511,728	\$0	\$18,511,728	\$18,771,551	\$259,823	1%
311200	Real Property Prior Year	\$1,542,747	\$2,126,220	\$1,348,508	\$1,562,836	\$1,646,590	\$1,367,705	\$19,197	1%
316200	Insurance Premium Tax	\$6,161,961	\$6,362,964	\$6,285,200	\$0	\$6,285,200	\$6,600,000	\$314,800	5%
311315	Motor Vehicle TAVT	\$1,833,592	\$2,759,142	\$2,109,000	\$1,076,125	\$3,009,293	\$3,400,000	\$1,291,000	61%
311710	Electric Franchise Fees	\$2,519,351	\$2,475,251	\$2,486,000	\$1,372,848	\$2,623,995	\$2,700,000	\$214,000	9%
316100	Business & Occupation Tax	\$1,689,956	\$1,816,703	\$1,578,000	\$653,009	\$1,656,861	\$1,780,000	\$202,000	13%
311340	Recording Intangible Tax	\$892,020	\$1,297,893	\$1,008,000	\$352,490	\$1,185,123	\$1,100,000	\$92,000	9%
311730	Gas Franchise Fees	\$605,767	\$1,076,596	\$905,300	\$465,925	\$931,863	\$978,400	\$73,100	8%
311750	Television Cable Franchise Fees	\$1,019,495	\$961,589	\$961,600	\$231,528	\$900,704	\$855,600	(\$106,000)	-11%
314200	Alcohol Beverage Excise	\$857,640	\$963,082	\$995,900	\$414,123	\$868,401	\$810,000	(\$185,900)	-19%
Subtotal - Top 10 Revenues		\$54,478,734	\$60,782,549	\$57,582,236	\$17,436,890	\$66,136,589	\$65,363,256	\$7,781,020	14%

Other Revenues (sorted by FY2023)									
Object	Account	FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec) from	% Inc
		Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	2022	(Dec)
323101	Building Residential	\$639,531	\$785,603	\$760,900	\$490,473	\$846,738	\$871,000	\$110,100	14%
351170	Municipal Court Fees	\$826,017	\$974,857	\$791,508	\$449,551	812,149	\$740,000	(\$51,508)	-7%
321100	Alcohol Beverage Licenses	\$407,700	\$483,005	\$452,000	\$466,295	\$555,791	\$540,000	\$88,000	19%
311600	Real Estate Transfer Tax	\$204,483	\$281,039	\$384,800	\$105,585	\$327,178	\$327,000	(\$57,800)	-15%
323102	Building Commercial	\$548,217	\$261,566	\$338,500	\$193,870	\$394,437	\$451,000	\$112,500	33%
322905	Building Plan Review	\$354,240	\$238,473	\$259,600	\$129,334	\$208,554	\$304,000	\$44,400	17%
316300	Financial Institution Tax	\$229,386	\$203,338	\$229,400	\$275,146	\$282,520	\$289,000	\$59,600	26%
321201	Professional Flat Fee	\$130,045	\$132,951	\$168,300	\$70,823	\$135,914	\$134,000	(\$34,300)	-20%
347930	Athletic Field Rental	\$38,363	\$107,741	\$57,000	\$40,161	\$100,645	\$107,000	\$50,000	88%
391000	Operating Transfers In (CVB)	\$98,790	\$3,647,606	\$51,194	\$40,869	\$92,704	\$90,000	\$38,806	76%
311300	Motor Vehicle Tax	\$94,628	\$92,530	\$87,200	\$35,151	\$90,069	\$89,000	\$1,800	2%
322902	Administrative Fee	\$58,358	\$68,550	\$60,000	\$32,911	\$60,437	\$70,000	\$10,000	17%
322210	Zoning & Land Use Residential	\$179,950	\$218,561	\$68,000	\$39,069	\$60,161	\$68,000	\$0	0%
323110	Electrical	\$115,188	\$38,584	\$66,200	\$3,351	\$28,113	\$64,000	(\$2,200)	-3%
361000	Interest Earnings	\$376,475	\$44,342	\$22,700	\$28,077	\$54,853	\$60,000	\$37,300	164%
322901	Site/Plan Review	\$35,600	\$51,600	\$44,300	\$27,900	\$50,121	\$55,000	\$10,700	24%
321220	Insurance Fee	\$52,500	\$52,500	\$52,000	\$25,380	\$56,575	\$52,000	\$0	0%
323109	Mechanical	\$114,011	\$37,147	\$54,300	\$27,936	\$44,602	\$44,000	(\$10,300)	-19%
342130	False Alarms	\$32,300	\$55,965	\$30,000	\$10,900	\$45,715	\$40,000	\$10,000	33%
347510	Non-Resident Fees	\$18,562	\$30,570	\$37,000	\$11,065	\$36,005	\$37,000	\$0	0%
311760	Telephone Franchise Fees	\$42,581	\$35,406	\$56,000	\$9,073	\$27,133	\$35,000	(\$21,000)	-38%
324100	Business License Penalty	\$20,097	\$38,260	\$30,000	\$9,139	\$30,549	\$30,000	\$0	0%
383000	Damaged Property	\$18,697	\$18,813	\$30,000	\$37,015	\$39,515	\$30,000	\$0	0%
347920	Pavilion Rental	\$11,031	\$27,379	\$34,000	\$9,508	\$21,251	\$26,000	(\$8,000)	-24%
371102	International Festival	\$2,248	\$5,832	\$19,000	\$21,830	\$23,374	\$20,000	\$1,000	5%
323108	Plumbing	\$63,162	\$18,001	\$29,600	\$9,669	\$17,497	\$17,000	(\$12,600)	-43%
347500	Program Fees	\$20,750	\$7,728	\$54,000	\$7,513	\$15,035	\$15,000	(\$39,000)	-72%
342125	Background Checks	\$9,905	\$15,260	\$12,000	\$6,495	\$10,949	\$14,000	\$2,000	17%
322230	Sign Permits	\$10,558	\$9,185	\$12,300	\$6,033	\$11,421	\$11,000	(\$1,300)	-11%
347940	Community Room Rental	\$4,110	\$3,975	\$12,000	\$7,088	\$11,063	\$11,000	(\$1,000)	-8%
321212	Commercial	\$7,012	\$8,418	\$7,600	\$31,478	\$53,262	\$10,000	\$2,400	32%
323104	Retaining Wall	\$8,123	\$21,780	\$10,100	\$1,779	\$9,335	\$9,000	(\$1,100)	-11%
324400	Business License Interest	\$5,698	\$19,534	\$6,000	\$562	\$5,559	\$6,000	\$0	0%
342120	Accident Reports	\$4,495	\$3,972	\$10,000	\$2,718	\$6,272	\$6,000	(\$4,000)	-40%
349900	Other Charges For Services	\$2,116	\$4,143	\$6,000	\$2,095	\$5,022	\$6,000	\$0	0%
321209	Massage Therapy	\$4,100	\$3,700	\$5,000	\$3,050	\$6,100	\$5,000	\$0	0%
349910	Police Vehicle Usage	\$8,202	\$770	\$5,000	\$825	\$1,130	\$4,000	(\$1,000)	-20%
321140	Pouring Permit	\$3,330	\$3,690	\$3,000	\$1,140	\$2,280	\$3,000	\$0	0%
321205	Door-To-Door Solicitation	\$1,650	\$2,850	\$3,000	\$150	\$300	\$3,000	\$0	0%
322904	Administrative Permit	\$1,750	\$2,900	\$2,500	\$1,140	\$2,280	\$2,500	\$0	0%
322101	Administrative Variance Resident	\$1,750	\$5,601	\$2,200	\$3,400	\$6,800	\$2,200	\$0	0%
323103	Demolition	\$900	\$2,000	\$1,800	\$1,700	\$3,400	\$1,800	\$0	0%
321213	Administrative Variance Commercial	\$700	\$700	\$1,700	\$0	\$0	\$1,700	\$0	0%
341900	Other Fees	\$823	\$1,194	\$1,000	\$135	\$270	\$1,000	\$0	0%
347910	Tennis Court Rental	\$1,763	\$21,343	\$600	\$2,250	\$4,499	\$900	\$300	50%
321203	Special Event Fee	\$550	\$1,600	\$300	\$300	\$600	\$600	\$300	100%
341391	Administrative Fee	\$200	\$225	\$500	\$50	\$100	\$500	\$0	0%

322903 Microfilming Fees	\$528	\$1,097	\$400	\$474	\$948	\$400	\$0	0%
343910 Right-Of-Way-Donation	\$3,000	\$1,150	\$300	\$300	\$600	\$300	\$0	0%
349300 NSF Check Fee	\$120	\$30	\$300	\$30	\$60	\$300	\$0	0%
342126 Expungements	\$0	\$25	\$50	\$0	\$0	\$50	\$0	0%
321207 Pawn Shop	\$75	\$100	\$25	\$0	\$0	\$45	\$20	80%
322906 Admin Fee Surety	\$0	\$0	\$0	\$2,500	\$5,000	\$0	\$0	0%
323111 Roofing Residential	\$15,625	\$11,550	\$12,600	\$2,250	\$6,400	\$0	(\$12,600)	-100%
323112 Roofing Commercial	\$4,639	\$4,086	\$4,800	\$0	\$0	\$0	(\$4,800)	-100%
331150 Categorical Indirect	\$0	\$0	\$0	\$1,925	\$3,850	\$0	\$0	0%
331210 Direct (from other governments)	\$10,204	\$8,409	\$0	-\$667	-\$1,334	\$0	\$0	0%
331250 Indirect	\$0	\$3,670	\$0	\$0	\$0	\$0	\$0	0%
341910 Election Qualifying Fee	\$0	\$5,550	\$0	\$0	\$0	\$0	\$0	0%
342140 Incident Reports	\$0	\$20	\$0	\$5	\$10	\$0	\$0	0%
349930 Airbnb Fees	\$0	\$0	\$0	\$18,573	\$37,147	\$0	\$0	0%
371100 Donation Revenue	\$0	\$5,260	\$0	\$3,000	\$6,000	\$0	\$0	0%
389000 Other Misc. Revenue	\$54,204	\$14,213	\$0	\$9,093	\$18,185	\$0	\$0	0%
392100 Sale Of Assets	\$61,293	\$156,027	\$0	\$4,560	\$9,120	\$0	\$0	0%
Total Other Revenues	\$4,960,334	\$8,301,971	\$4,388,577	\$2,722,023	\$4,684,263	\$4,705,295	\$316,718	7%

TOTAL REVENUES	\$59,439,068	\$69,084,520	\$61,970,813	\$20,158,913	\$70,820,852	\$70,068,551	\$8,097,738	13%
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399999 Use Of Reserves - Budget	\$0	\$0	-\$161,858	\$0	\$0	\$0	\$161,858	0%
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REVENUES + USE OF FUND BALANCE	\$59,439,068	\$69,084,520	\$61,808,955	\$20,158,913	\$70,820,852	\$70,068,551	\$ 8,259,596	13%
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Revenue Detail: Local Option Sales Tax

\$ 27,000,000 of \$ 70,068,551
38.5% of Projected Revenues

Purpose

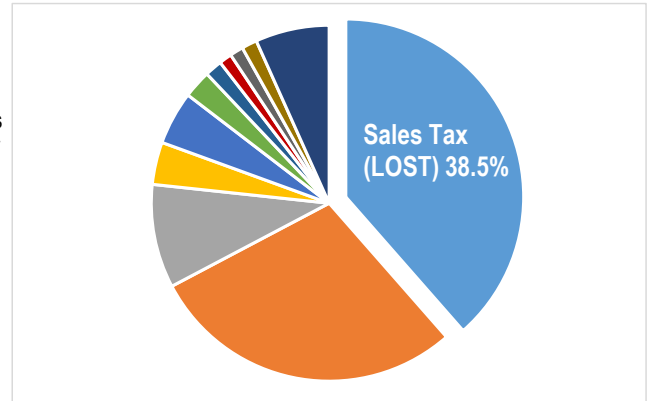
Local Option Sales Tax (LOST) is intended to be used to assist funding services provided including police and fire protection, streets, roads, parks, and recreational programs. In short, LOST revenues expand the total revenues available to the City to pay for services that would otherwise be paid for out of property taxes.

Mechanics

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

Current Rate

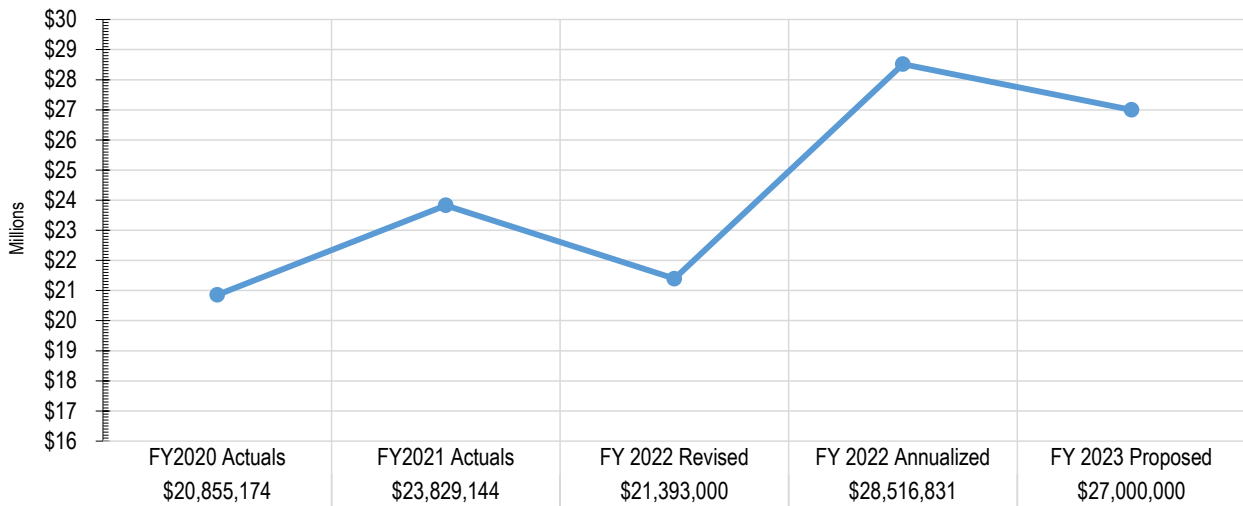
The City receives 7.7481% of the one percent sales and use tax collected in Fulton County. The distribution percentage is a negotiated amount (approved by Council in Resolution 2013-09-21 in September 2013).



Projection

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

Local Option Sales Tax



Revenue Detail: Real and Personal Property Tax

Including Current and Prior Year

\$ 20,139,256 of \$ 70,068,551

28.7% of Projected Revenues

Purpose

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

Mechanics

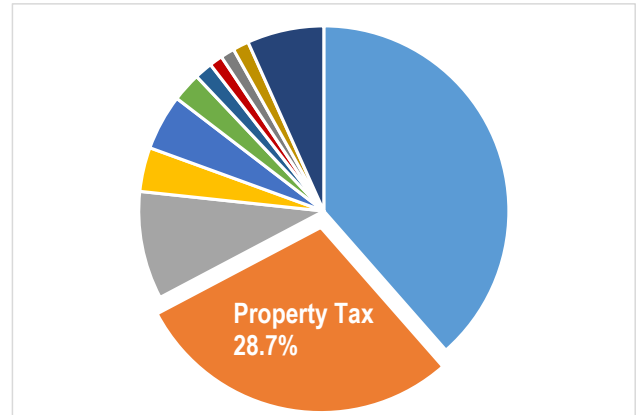
Annually the City Council establishes a millage rate for the City property tax. The millage rate is capped at 4.731 unless a higher millage rate is recommended by resolution of the City Council and subsequently approved by a majority of the qualified voters of the City voting in a referendum.

Current Rate

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

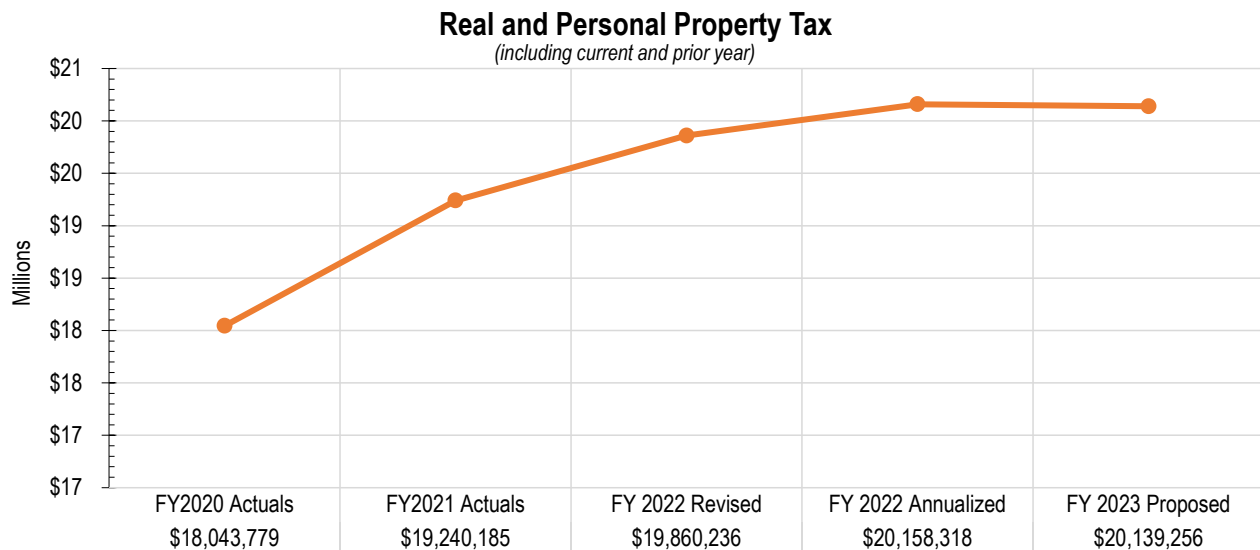
Projection

The revenue projection FY2023 is a 1.4% increase compared to FY2022 budgeted numbers and continues the millage rate of 3.986 mills.



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

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



Revenue Detail: Insurance Premium Tax

\$ 6,600,000 of \$ 70,068,551
9.4% of Projected Revenues

Purpose

The Insurance Premium Tax is levied on gross direct premiums on life, accident, and sickness insurance policies written on persons residing within the boundaries of the City, and other types of insurance policies written by all companies doing business in the State of Georgia.

Mechanics

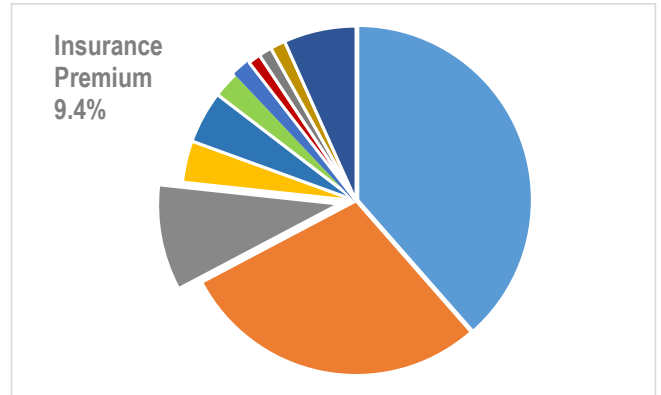
Insurance Premium Taxes are collected by the Georgia Commissioner of Insurance and distributed to municipalities based on premiums allocated on a population ratio formula (the population of Johns Creek divided by the population of all other municipalities in Georgia). The tax is distributed in a lump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

Current Rates

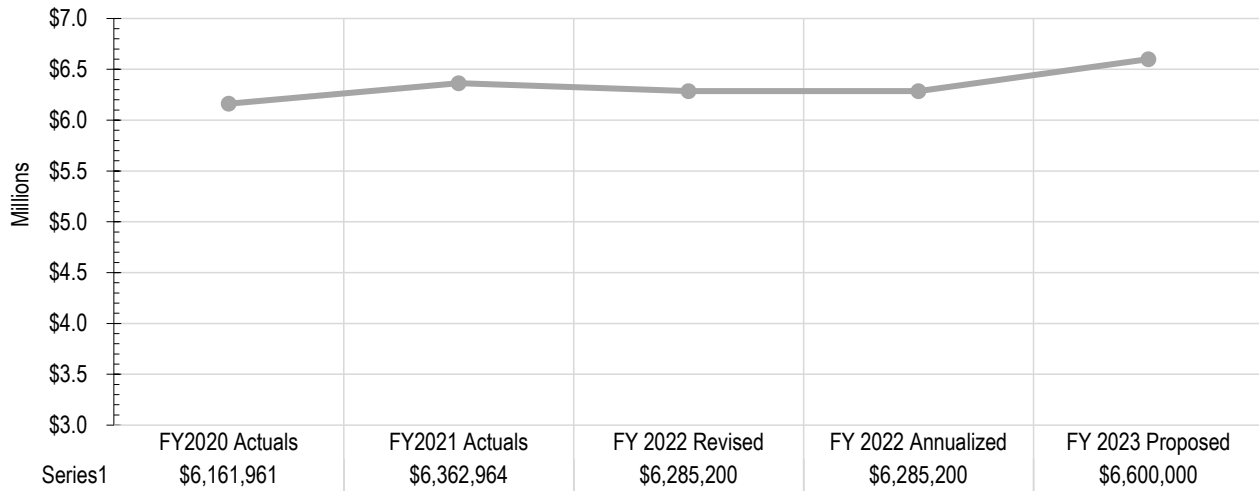
The current rates are one percent (1%) on gross direct premiums for life, accident, and sickness policies, and two and a half percent (2.5%) on gross premiums of all other types of insurance.

Projection

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



Insurance Premium Tax



Revenue Detail: Motor Vehicle TAVT

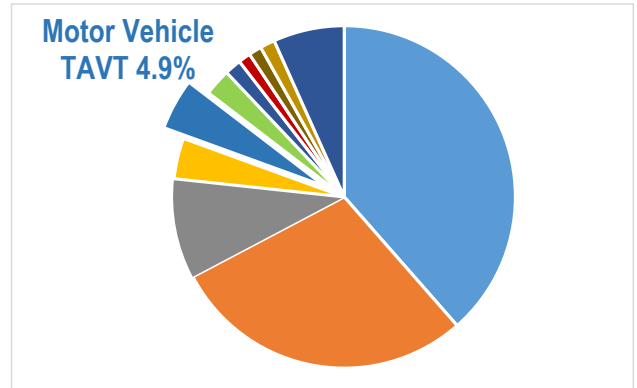
\$ 3,400,000 of \$ 70,068,551
4.9% of Projected Revenues

Purpose

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

Mechanics

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



Current Rate

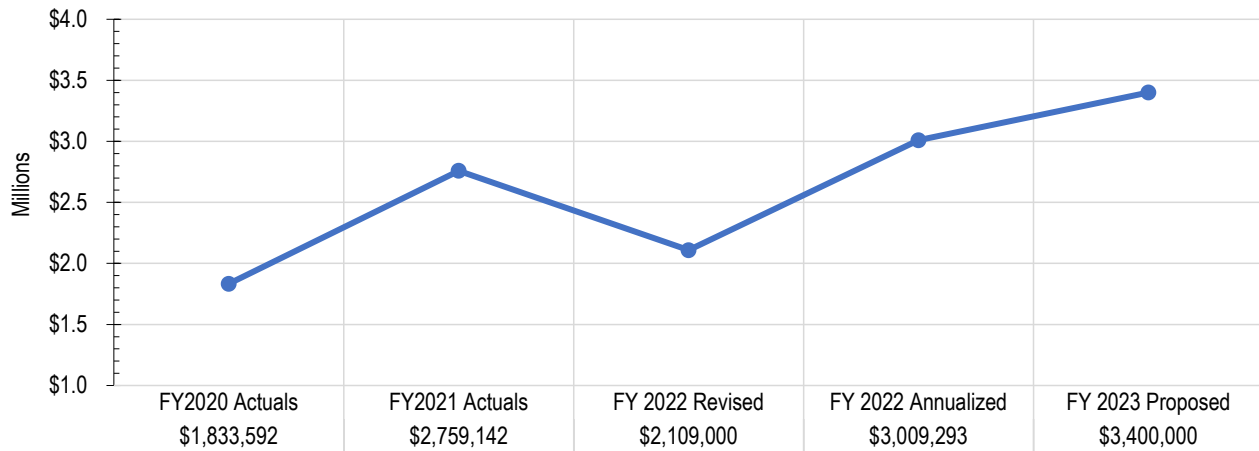
The current TAVT Rate is 7% of the vehicles fair market value at the time of purchase.

Projection

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

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

Motor Vehicle TAVT



Revenue Detail: Electric Franchise Fees

\$ 2,700,000 of \$ 70,068,551
3.9% of Projected Revenues

Purpose

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

Mechanics

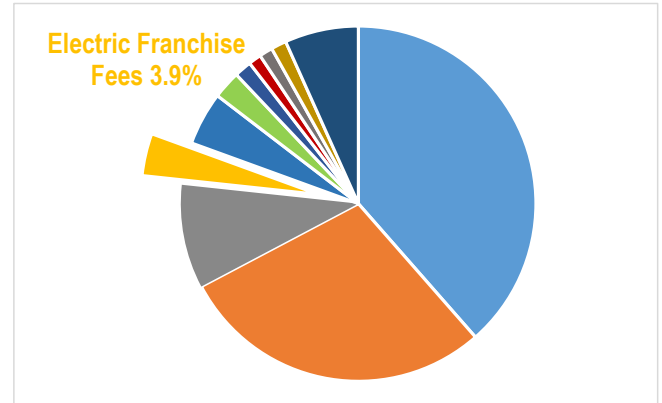
The City currently collects electric franchise fees from two electricity providers: Georgia Power and Sawnee EMC. Georgia Power remits their payments annually, while Sawnee remits their payments quarterly.

Current Rate

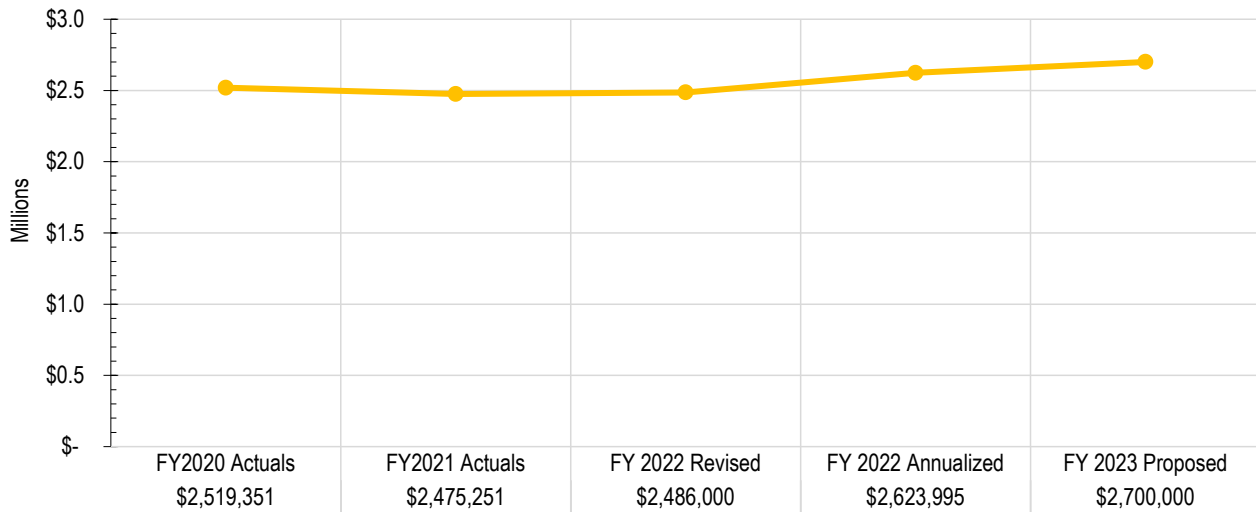
The current electric franchise fee rate is four percent (4%) of total electricity sales receipts.

Projection

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



Electric Franchise Fees



Revenue Detail: Business & Occupation Tax

\$ 1,780,000 of \$ 70,068,551
2.5% of Projected Revenues

Purpose

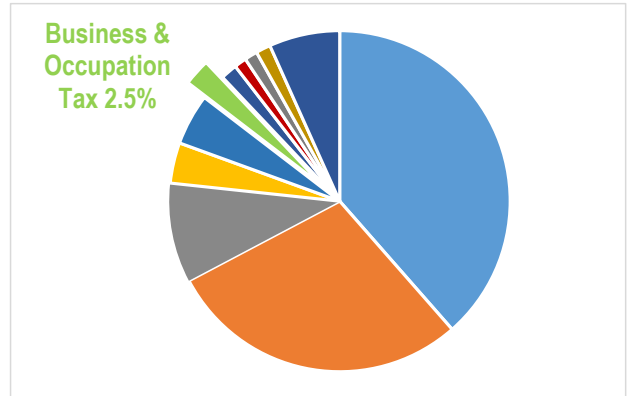
Business and Occupation Taxes are taxes imposed on businesses located within the City for the purpose of generating revenue for the provision of local government services.

Mechanics

City Council adopts a schedule of fees establishing the taxation method and scale for occupations within the City. The current methodology utilizes a combination of profitability ratios, gross receipts, and number of employees to reach a final tax number. Businesses must pay their occupation taxes annually by March 31 and state law mandates that the occupation tax for a new business be paid within thirty (30) days of commencing the business.

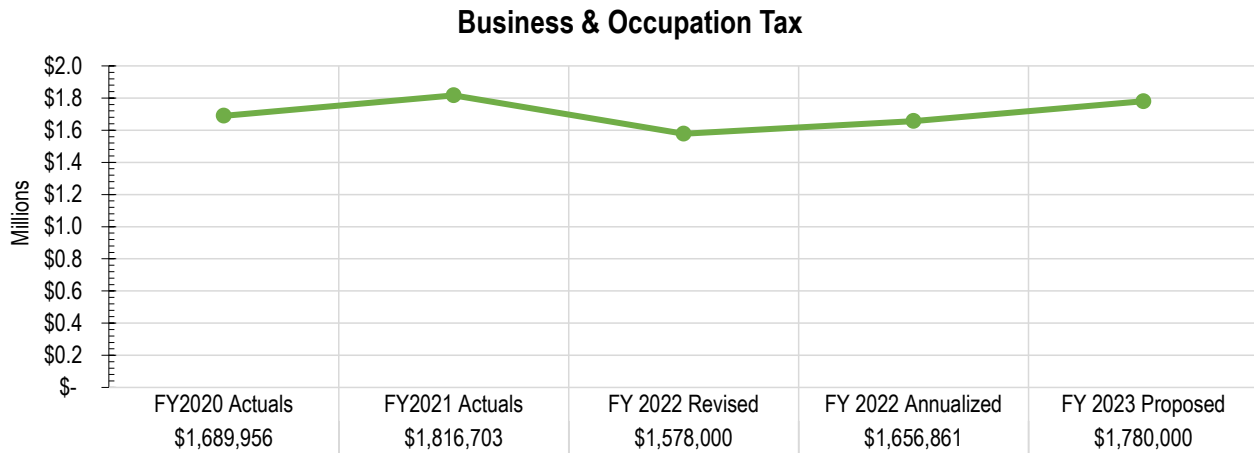
Current Rate

The current rate establishes twenty four (24) profitability ratio tiers based on NAIC (North American Industry Classification) codes with corresponding tax rates, ranging from \$0.50 to \$2.20 per thousand dollars gross revenue. The tax rate increases based on the profitability of the business. An additional \$13 per employee tax and a \$75 administrative fee is included in the final taxes due. Professional practitioners, as identified by state law, may choose to pay a \$400 flat rate in lieu of the gross receipt/profitability ratio classification.



Projection

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



Revenue Detail: Recording Intangible Tax

\$ 1,100,000 of \$ 70,068,551
1.6% of Projected Revenues

Purpose

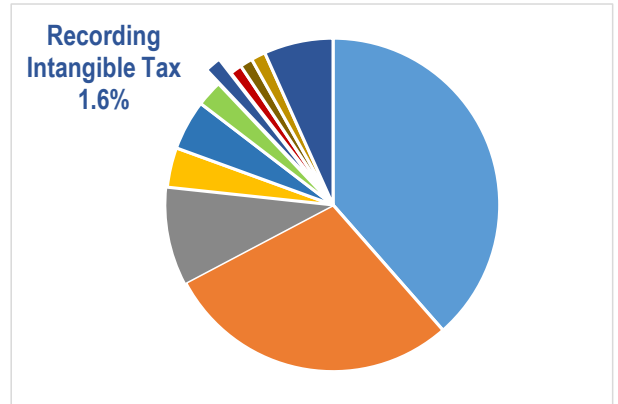
Intangible recording tax is due and payable by the note holder, upon the recording of an instrument securing a long-term revolving line of credit secured by real estate, a long-term line of credit secured by real estate

Mechanics

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

Current Rate

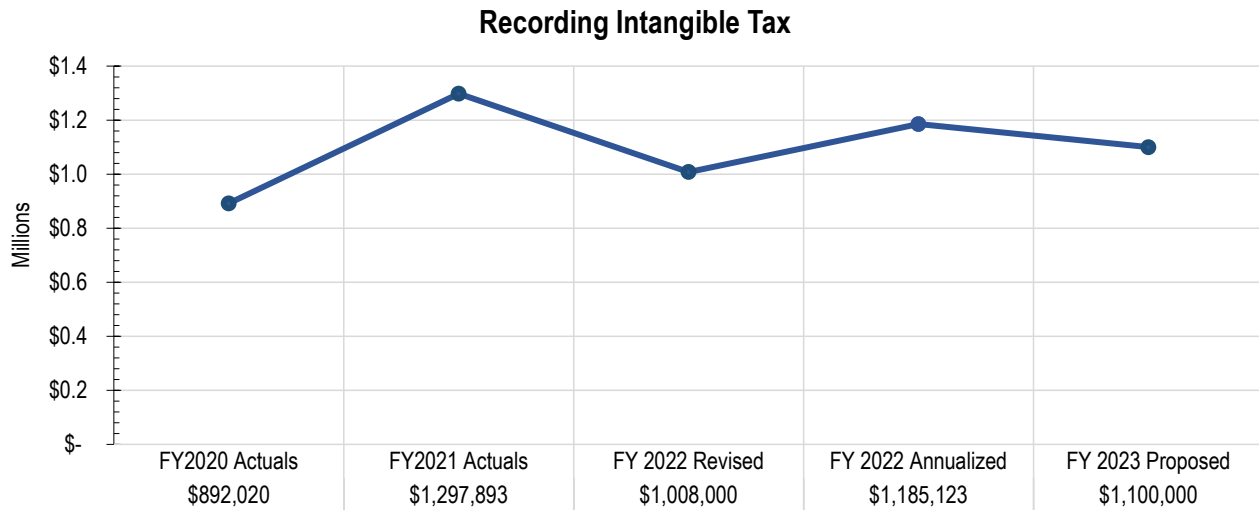
The tax for recording the note is at the rate of \$1.50 for each \$500 or fractional part of the face amount of the note. The maximum amount of recording tax on any single note is \$25,000.



Projection

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

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



Revenue Detail: Gas Franchise Fees

\$ 978,400 of \$ 70,068,551
1.4% of Projected Revenues

Purpose

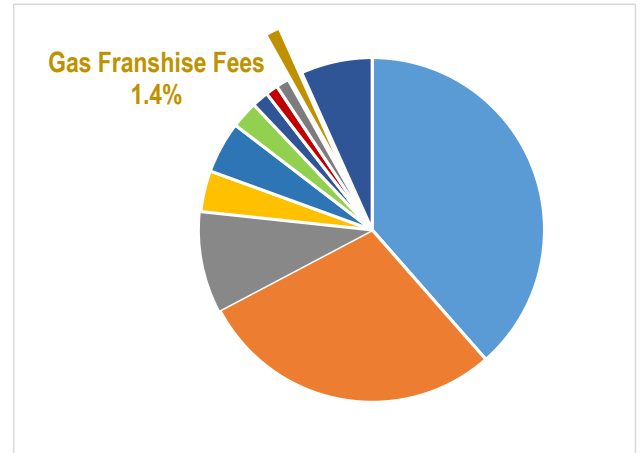
Franchise fees are implemented as part of a service agreement executed between the City and a utility company or cable company that grants the company usage of the City's rights-of-way. The fees are intended to reimburse the City for the use and maintenance of the right-of-way. Traditionally, the fees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

Mechanics

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

Current Rate

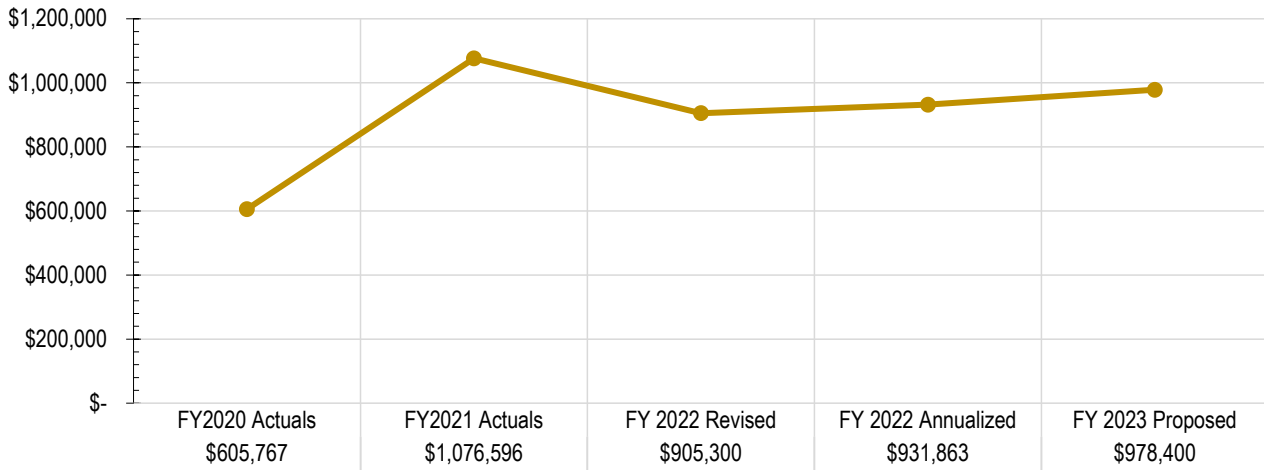
The current gas franchise fee rate is roughly three percent (3%) of total gas sales receipts. It is calculated by using the base year franchise fee factor multiplied by the inflation index and the design day capacity of the last day of the previous fiscal year.



Projection

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

Gas Franchise Fees



Revenue Detail: Television Cable Franchise Fees

\$ 855,600 of \$ 70,068,551
1.2% of Projected Revenues

Purpose

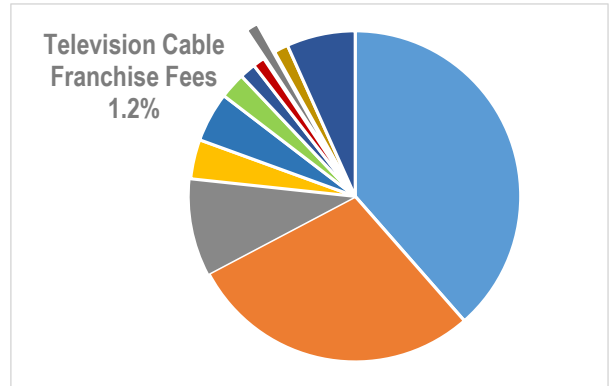
Franchise fees are implemented as part of a service agreement executed between the City and a utility company or cable company that grants the company usage of the City's rights-of-way. The fees are intended to reimburse the City for the use and maintenance of the right-of-way. Traditionally, the fees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

Mechanics

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

Current Rate

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

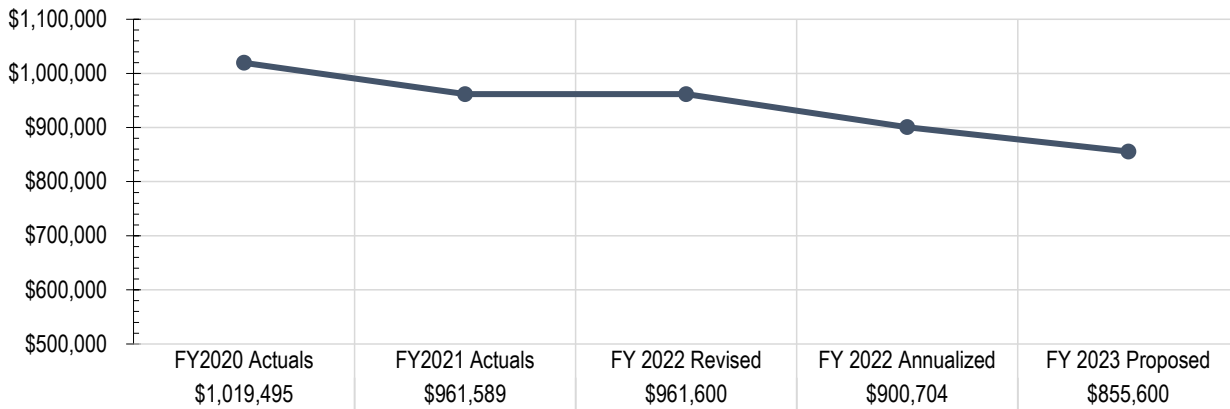


Projection

The FY2023 revenue projection reflects an 11% decrease from the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2022.

The recent declines experienced in this revenue category is reflective of the increasing popularity of streaming and on-line provision of television services. This trend is expected to continue into the foreseeable future.

Television Cable Franchise Fees



Revenue Detail: Alcohol Beverage Excise

\$ 810,000 of \$ 70,068,551
1.2% of Projected Revenues

Purpose

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

Mechanics

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

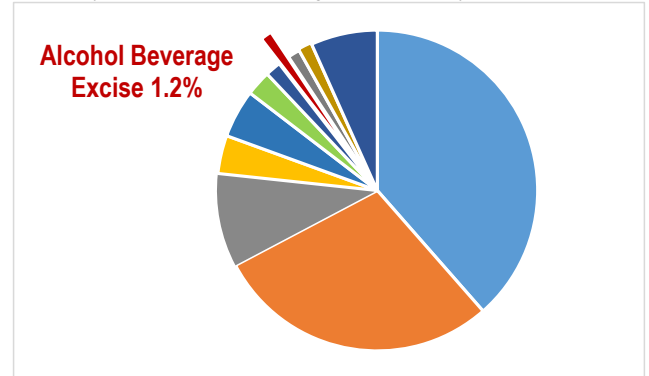
Current Rate

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

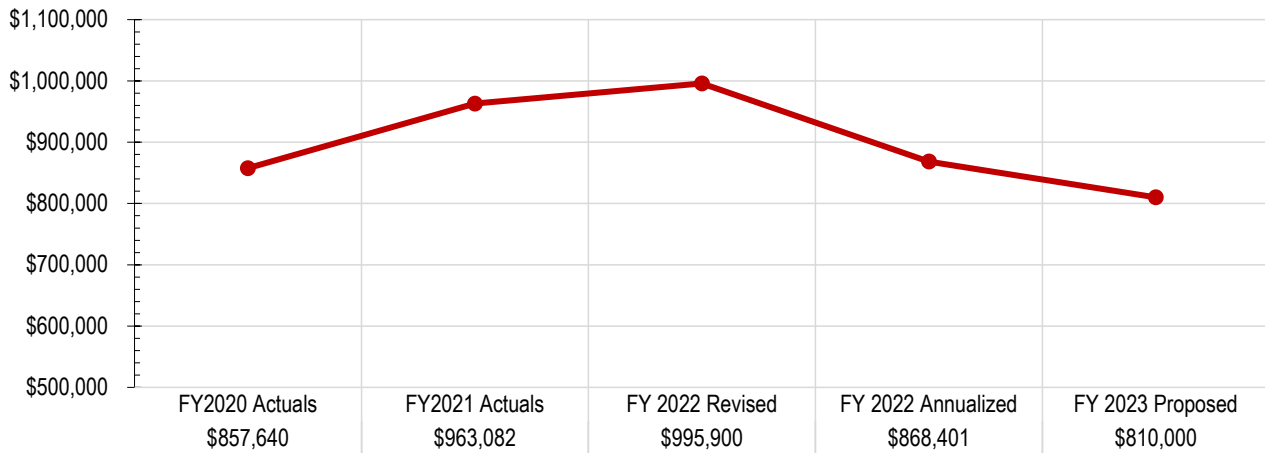
Projection

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

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



Alcohol Beverage Excise



Personnel

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

City Clerk	3 Full Time
(1) City Clerk, (1) Assistant City Clerk, (1) Records Manager (1) Part Time Administrative Worker	1 Part Time
City Council	1 Full Time
(7) Part Time Elected Officials, (1) Manager of the Office of the Mayor	7 Part Time
City Manager	5 Full Time
(1) City Manager, (1) Assistant City Manager, (1) Economic Development Manager, (1) Assistant to City Manager, (1) Executive Assistant	0 Part Time
Communications	4 Full Time
(1) Communications Director, (1) Senior Communications Manager, (1) Electronic Communications Manager, (1) Video Production Manager	0 Part Time
Community Development	20 Full Time
(1) Community Development Director, (1) Assistant Community Development Director, (1) Land Development Manager, (1) Environmental Compliance Manager, (2) Land Development Inspector II / Site Inspectors, (1) Chief Code Compliance Official, (1) Code Compliance Officer, (1) Code Compliance Administrative Assistant, (1) Planner III, (1) Planner II, (1) Development Plans Coordinator, (1) Business Solutions Analyst, (1) Receptionist (1) Chief Building Official, (1) Building Inspector, (1) Plans Examiner, (1) Plans Coordinator, (2) Permit Technician	0 Part Time
Court	4 Full Time
(1) Court Administrator, (3) Deputy Court Clerks	0 Part Time
Facilities	0 Full Time
	0 Part Time
Finance	12 Full Time
(1) Finance Director, (1) Controller, (1) Finance Manager, (1) Risk Manager, (1) Purchasing Manager, (1) Revenue Manager, (1) Accountant, (1) Finance Analyst, (1) Executive Assistant, (1) AP Specialist, (1) Revenue Specialist, (1) Revenue Technician	0 Part Time
Fire	89 Full Time
(1) Fire Chief, (2) Deputy Chiefs, (1) Captain of Support Services, (1) Fire Marshal [Battalion Chief], (1) Deputy Fire Marshal [Captain], (1) EMS Coordinator [Lieutenant], (1) Training Officer [Lieutenant], (1) Executive Assistant, (1) Community Outreach Coordinator, (3) Battalion Chiefs, (12) Captains, (3) Lieutenants, (6) Sergeants, (18) Fire Apparatus Operators, (28) Firefighter II's, (8) Firefighter I's, (1) Building Operator	1 Part Time
Human Resources	4 Full Time
(1) HR Director, (1) Sr. HR Generalist, (1) HR Generalist, (1) Administrative Assistant	0 Part Time
IT/GIS	7 Full Time
(1) IT Director, (1) Applications Support Manager, (1) IT Systems Manager, (1) Senior IT Technician, (1) IT Technician (1) GIS Analyst II, (1) IT Applications Analyst	0 Part Time
Legal	0 Full Time
Contracted	0 Part Time

Police	97 Full Time
80 Sworn Positions: (1) Police Chief, (2) Majors, (1) Captain, (8) Lieutenants, (9) Sergeants, (11) Corporals, (47) Officers + (1) Officer	7 Part Time
17 Civilian Position: (2) Crime Scene Investigators, (1) Police Records Manager, (1) Assistant Police Records Manager, (6) Police Records Clerks, (1) Accreditation Manager, (1) Executive Assistant, (1) Administrative Assistant, (2) Maintenance Workers, (1) Fleet Manager, (1) Behavioral Health Clinician	
(1) Mental Health Advocate PT (6) Retired Officer Program	
Public Works	0 Full Time
All positions are contracted	0 Part Time
Recreation and Parks	3 Full Time
(1) Recreation Coordinator, (1) Park Place Coordinator, (1) Volunteer Coordinator	10 Part Time
(6) Part Time Recreation Leaders, (2) Part Time Recreation Leader II's, (1) Part Time Swim Coach, (1), Part Time Assistant Swim Coach	
All other positions are contracted	
Total Personnel	
	249 Full Time

Personnel Additions Described

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

Human Resources Personnel Addition: Administrative Assistant

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

Police Personnel Addition: Behavioral Health Clinician

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

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

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

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

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

Personnel Variance Analysis

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

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

Object Account	Revised	FY2022 YTD 03/31	Annualized	FY2023 Proposed	\$ Inc / Dec from 2022	% Inc (Dec)
511100 Regular Employees	\$19,111,438	\$9,330,288	\$19,111,438	\$20,470,749	\$1,359,311	7%
512400 Retirement	\$3,260,476	\$1,364,740	\$3,260,476	\$3,259,624	(\$852)	0%
512101 Health	\$3,634,924	\$1,479,775	\$3,634,924	\$3,518,130	(\$116,794)	-3%
512200 Social Security (FICA)	\$1,204,313	\$573,733	\$1,204,313	\$1,218,511	\$14,198	1%
511300 Overtime	\$926,500	\$481,043	\$926,500	\$1,060,681	\$134,181	14%
512700 Workers Compensation	\$747,515	\$257,648	\$747,515	\$515,506	(\$232,009)	-31%
512300 Medicare	\$283,742	\$138,628	\$283,742	\$287,219	\$3,477	1%
512103 Dental	\$249,813	\$106,649	\$249,813	\$254,001	\$4,188	2%
511200 Temporary/PT Employees	\$274,161	\$104,779	\$274,161	\$247,916	(\$26,245)	-10%
512102 Long-Term Disability	\$110,889	\$55,150	\$110,889	\$117,230	\$6,341	6%
511154 Paramedic Incentive Pay	\$105,000	\$5,000	\$105,000	\$110,000	\$5,000	5%
512104 Life	\$92,262	\$92,428	\$92,262	\$187,922	\$95,660	104%
511152 Housing Stipend	\$115,200	\$68,000	\$115,200	\$153,600	\$38,400	33%
511151 Car Allowance	\$32,400	\$18,600	\$32,400	\$42,000	\$9,600	30%
511153 Gym Membership	\$19,800	\$9,062	\$19,800	\$15,840	(\$3,960)	-20%
511400 Holiday Pay	\$0	\$0	\$0	\$129,863	\$129,863	0%
Total Personnel	\$30,168,434	\$14,085,522	\$30,168,434	\$31,588,792	\$1,420,358	5%

Assumptions:

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

Departmental Summaries

Department	FY 2020	FY2021	FY2022			FY2023	\$ Inc (Dec) from 2022	% Inc (Dec)
	Actuals	Actuals	Revised	YTD 07/31	Annualized	Proposed		
1001330 City Clerk	\$578,030	\$367,609	\$685,799	\$471,398	\$690,084	\$742,746	\$56,947	8%
Personnel	\$327,835	\$339,792	\$337,992	\$139,360	\$337,992	\$367,433	\$29,441	9%
Operations	\$250,196	\$27,817	\$347,807	\$332,039	\$352,092	\$375,313	\$27,506	8%
1001310 City Council	\$243,941	\$164,130	\$310,922	\$127,312	\$287,664	\$357,001	\$46,079	15%
Personnel	\$221,473	\$121,446	\$219,728	\$77,891	\$219,728	\$218,447	(\$1,281)	-1%
Operations	\$22,468	\$42,685	\$91,194	\$49,422	\$67,936	\$138,554	\$47,360	52%
1001320 City Manager	\$881,402	\$3,727,634	\$1,152,217	\$493,929	\$1,159,447	\$1,331,204	\$178,987	16%
Personnel	\$558,498	\$709,506	\$906,399	\$384,148	\$906,399	\$917,646	\$11,247	1%
Operations	\$322,904	\$3,018,128	\$245,818	\$109,780	\$253,048	\$413,558	\$167,740	68%
1001570 Communications	\$568,213	\$608,541	\$770,712	\$377,863	\$770,935	\$816,571	\$45,859	6%
Personnel	\$532,941	\$557,841	\$592,233	\$297,780	\$592,233	\$632,177	\$39,944	7%
Operations	\$35,273	\$50,700	\$178,479	\$80,083	\$178,702	\$184,394	\$5,915	3%
1007410 Community Development	\$2,501,501	\$2,223,243	\$2,429,869	\$1,110,241	\$2,429,869	\$2,494,990	\$65,121	3%
Personnel	\$1,364,097	\$1,656,080	\$2,237,893	\$1,055,293	\$2,237,893	\$2,301,544	\$63,651	3%
Operations	\$1,137,404	\$567,164	\$191,976	\$54,948	\$191,976	\$193,446	\$1,470	1%
1002650 Court	\$636,792	\$643,619	\$750,523	\$295,418	\$750,619	\$734,530	(\$15,993)	-2%
Personnel	\$407,066	\$423,358	\$456,459	\$214,264	\$456,459	\$465,661	\$9,202	2%
Operations	\$229,726	\$220,261	\$294,064	\$81,154	\$294,160	\$268,869	(\$25,195)	-9%
1001565 Facilities	\$2,996,571	\$2,657,906	\$2,638,457	\$491,398	\$2,647,679	\$2,716,393	\$77,936	3%
Personnel	\$388,881	\$84,431	\$0	\$0	\$0	\$0	\$0	0%
Operations	\$2,607,690	\$2,573,475	\$2,638,457	\$491,398	\$2,647,679	\$2,716,393	\$77,936	3%
1001511 Finance	\$1,194,379	\$1,418,667	\$1,705,985	\$742,442	\$1,706,802	\$2,117,269	\$411,284	24%
Personnel	\$1,023,336	\$1,209,455	\$1,447,472	\$674,626	\$1,447,472	\$1,552,278	\$104,806	7%
Operations	\$171,044	\$209,212	\$258,514	\$67,816	\$259,330	\$564,991	\$306,477	119%
1003510 Fire	\$11,013,224	\$9,795,043	\$12,146,705	\$5,743,849	\$12,146,253	\$12,511,910	\$365,204	3%
Personnel	\$9,994,506	\$9,085,166	\$11,140,081	\$5,286,020	\$11,140,081	\$11,379,689	\$239,608	2%
Operations	\$1,018,718	\$709,877	\$1,006,624	\$457,829	\$1,006,172	\$1,132,221	\$125,597	12%
1001540 Human Resources	\$925,300	\$949,479	\$826,151	\$473,757	\$827,191	\$655,922	(\$170,229)	-21%
Personnel	\$523,694	\$507,252	\$398,453	\$263,467	\$398,453	\$487,634	\$89,181	22%
Operations	\$401,606	\$442,227	\$427,698	\$210,290	\$428,738	\$168,288	(\$259,410)	-61%
1001535 IT/GIS	\$1,920,016	\$2,097,765	\$2,219,105	\$1,302,233	\$2,219,797	\$2,306,838	\$87,733	4%
Personnel	\$878,343	\$991,692	\$1,037,134	\$502,868	\$1,037,134	\$1,017,431	(\$19,703)	-2%
Operations	\$1,041,674	\$1,106,073	\$1,181,971	\$799,365	\$1,182,663	\$1,289,407	\$107,437	9%
1001530 Legal	\$457,984	\$430,890	\$400,000	\$147,641	\$400,000	\$450,000	\$50,000	13%
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Operations	\$457,984	\$430,890	\$400,000	\$147,641	\$400,000	\$450,000	\$50,000	13%
1003210 Police	\$11,271,216	\$9,990,977	\$13,318,511	\$5,890,302	\$13,318,659	\$14,242,144	\$923,633	7%
Personnel	\$9,661,927	\$8,252,661	\$10,922,563	\$5,041,977	\$10,922,563	\$11,817,981	\$895,418	8%
Operations	\$1,609,289	\$1,738,316	\$2,395,948	\$848,324	\$2,396,096	\$2,424,163	\$28,215	1%
1004110 Public Works	\$6,216,661	\$6,147,016	\$6,321,612	\$2,608,933	\$6,321,612	\$6,551,231	\$229,619	4%
Personnel	\$174,429	(\$5,671)	\$0	\$0	\$0	\$0	\$0	0%
Operations	\$6,042,233	\$6,152,686	\$6,321,612	\$2,608,933	\$6,321,612	\$6,551,231	\$229,619	4%
1006110 Recreation and Parks	\$1,904,474	\$2,052,590	\$2,489,923	\$813,484	\$2,489,881	\$3,443,477	\$953,554	38%
Personnel	\$289,621	\$314,947	\$472,026	\$147,828	\$472,026	\$430,871	(\$41,155)	-9%
Operations	\$1,614,853	\$1,737,642	\$2,017,897	\$665,657	\$2,017,855	\$3,012,606	\$994,709	49%
Total - All Departments	\$43,309,707	\$43,275,107	\$48,166,492	\$21,090,200	\$48,166,492	\$51,472,226	\$3,305,734	7%
Total - Personnel	\$26,346,646	\$24,247,954	\$30,168,434	\$14,085,522	\$30,168,434	\$31,588,792	\$1,420,358	5%
Total - Operations	\$16,963,061	\$19,027,153	\$17,998,058	\$7,004,678	\$17,998,059	\$19,883,434	\$1,885,375	10%

City Clerk (1001330)

Personnel		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec) from 2022	% Inc (Dec)	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized			Proposed
511100	Regular Employees	\$243,334	\$256,801	\$243,537	\$102,776	\$243,537	\$262,846	\$19,309 ¹	8%
511151	Car Allowance	\$3,643	\$3,021	\$3,600	\$1,800	\$3,600	\$3,600	\$0	0%
511200	Temporary/PT Employee	\$9,132	\$8,432	\$8,736	\$3,438	\$8,736	\$8,736	\$0	0%
512101	Health	\$12,149	\$19,449	\$16,391	\$7,445	\$16,391	\$27,685	\$11,295 ²	69%
512102	Long-Term Disability	\$1,463	\$1,599	\$1,458	\$503	\$1,458	\$1,197	(\$261)	-18%
512103	Dental	\$1,804	\$2,060	\$1,819	\$840	\$1,819	\$3,015	\$1,196	66%
512104	Life	\$1,206	\$1,201	\$1,171	\$2,381	\$1,171	\$1,910	\$739	63%
512200	Social Security (FICA)	\$15,372	\$16,142	\$15,641	\$6,639	\$15,641	\$16,591	\$950	6%
512300	Medicare	\$3,595	\$3,775	\$3,658	\$1,553	\$3,658	\$3,882	\$224	6%
512400	Retirement	\$35,127	\$26,562	\$41,401	\$11,748	\$41,401	\$37,342	(\$4,059)	-10%
512700	Workers Compensation	\$1,011	\$750	\$580	\$236	\$580	\$629	\$49	8%
Subtotal - Personnel		\$327,835	\$339,792	\$337,992	\$139,360	\$337,992	\$367,433	\$29,441 ³	9%

Operations		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec) from 2022	% Inc (Dec)	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized			Proposed
521203	Contractual	\$10,771	\$6,635	\$12,500	\$7,285	\$12,500	\$20,875	\$8,375 ⁴	67%
521204	Election	\$214,919	\$0	\$311,726	\$311,725	\$311,725	\$327,312	\$15,586 ⁵	5%
523300	Advertising	\$4,399	\$4,475	\$5,500	\$1,087	\$5,500	\$5,500	\$0	0%
523400	Printing & Binding	\$0	\$84	\$200	\$0	\$200	\$200	\$0	0%
523500	Travel	\$566	\$1,523	\$5,801	\$0	\$3,851	\$8,201	\$2,400 ⁶	41%
523600	Dues & Fees	\$1,114	\$1,024	\$1,894	\$8,091	\$8,091	\$1,289	(\$605)	-32%
523700	Education & Training	-\$50	\$4,984	\$4,411	\$1,458	\$3,000	\$5,511	\$1,100 ⁷	25%
523901	Hospitality	\$918	\$102	\$750	\$137	\$750	\$750	\$0	0%
523905	Recording Fees	\$190	\$151	\$575	\$81	\$575	\$575	\$0	0%
531000	Supplies	\$340	\$15	\$3,300	\$49	\$3,000	\$3,500	\$200	6%
531120	Office Supplies	\$491	\$2,004	\$1,000	\$308	\$1,000	\$1,300	\$300	30%
531130	Postage	\$207	\$262	\$150	\$68	\$150	\$300	\$150	100%
531703	Operating Supplies	\$16,332	\$6,559	\$0	\$1,750	\$1,750	\$0	\$0	0%
Subtotal - Operations		\$250,196	\$27,817	\$347,807	\$332,039	\$352,092	\$375,313	\$27,506 ⁸	8%

TOTAL CITY CLERK	\$578,030	\$367,609	\$685,799	\$471,398	\$690,084	\$742,746	\$56,947	8%
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Personnel - Notable Changes in Expenditures

- ¹ \$19,309 Regular Employees increase due to COLA and Merit increases
- ² \$11,295 increase driven by plan selection
- ³ \$29,441 overall personnel increase

Operations - Notable Changes in Expenditures

- ⁴ \$8,375 Contracted increase to add Gov Q/A online open records software to track and streamline open records request
- ⁵ \$15,586 Election increase for 2023 Municipal Election and potential runoff for posts 2, 4, and 6 assuming 5% increase
- ⁶ \$2,400 Travel increase for adding Asst. City Clerk to join Clerk in attending GRA Regional Meeting and IIMC/GMA/Carl Vinson Conferences
- ⁷ \$1,100 Education and Training increase for adding newly appointed Assistant Clerk
- ⁸ \$27,506 overall operations increase

City Council (1001310)

Personnel		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec) from 2022	% Inc (Dec)	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized			Proposed
511100	Regular Employees	\$181,252	\$112,113	\$173,182	\$70,702	\$173,182	\$189,034	\$15,852 ¹	9%
511151	Car Allowance	\$2,608	\$50	\$0	\$1,200	\$0	\$4,800	\$4,800 ²	100%
511153	Gym Membership	\$110	\$491	\$0	\$0	\$0	\$0	\$0	0%
512101	Health	\$14,300	\$0	\$21,002	\$0	\$21,002	\$0	(\$21,002)	-100%
512102	Long-Term Disability	\$295	\$0	\$348	\$99	\$348	\$401	\$53	15%
512103	Dental	\$972	\$0	\$1,379	\$0	\$1,379	\$0	(\$1,379)	-100%
512104	Life	\$244	\$0	\$280	\$241	\$280	\$638	\$358	128%
512200	Social Security (FICA)	\$10,965	\$6,951	\$10,737	\$4,463	\$10,737	\$12,019	\$1,282	12%
512300	Medicare	\$2,564	\$1,626	\$2,511	\$1,044	\$2,511	\$2,814	\$303	12%
512400	Retirement	\$7,604	\$0	\$9,891	\$0	\$9,891	\$8,601	(\$1,290)	-13%
512700	Workers Compensation	\$559	\$215	\$398	\$141	\$398	\$140	(\$258)	-65%
Subtotal - Personnel		\$221,473	\$121,446	\$219,728	\$77,891	\$219,728	\$218,447	(\$1,281) ³	-1%

Operations		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec) from 2022	% Inc (Dec)	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized			Proposed
521200	Professional Services	\$118	\$9,573	\$750	\$2,313	\$2,313	\$4,000	\$3,250 ⁴	433%
523500	Travel	\$869	\$1,334	\$12,500	\$3,074	\$10,937	\$40,750	\$28,250 ⁵	226%
523600	Dues & Fees	\$16,801	\$29,017	\$28,525	\$22,902	\$28,525	\$31,785	\$3,260 ⁶	11%
523700	Education & Training	\$3,297	\$1,732	\$14,200	\$12,000	\$14,200	\$16,300	\$2,100 ⁷	15%
523901	Hospitality	\$652	\$33	\$1,500	\$7,563	\$7,563	\$12,000	\$10,500 ⁸	700%
523906	Local Grant Match	\$0	\$0	\$30,000	\$0	\$0	\$30,000	\$0	0%
531000	Supplies	\$173	\$89	\$700	\$307	\$700	\$700	\$0	0%
531120	Office Supplies	\$393	\$870	\$3,000	\$584	\$3,000	\$3,000	\$0	0%
531130	Postage	\$22	\$14	\$19	\$0	\$19	\$19	\$0	0%
531703	Operating Supplies	\$142	\$24	\$0	\$679	\$679	\$0	\$0	0%
Subtotal - Operations		\$22,468	\$42,685	\$91,194	\$49,422	\$67,936	\$138,554	\$47,360 ⁹	52%

TOTAL CITY COUNCIL	\$243,941	\$164,130	\$310,922	\$127,312	\$287,664	\$357,001	\$46,079	15%
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Personnel - Notable Changes in Expenditures

- ¹ \$15,852 Regular Employees increase due to full year of Manager of the Office of the Mayor (was 3/4 year in FY2022) and COLA and Merit increases for that position
- ² \$4,800 Car Allowance addition for Manager of Office of the Mayor full year cost
- ³ (\$1,281) overall personnel decrease

Operations - Notable Changes in Expenditures

- ⁴ \$3,250 Professional Services to provide a facilitator for the City Council annual strategic planning retreat
- ⁵ \$28,250 Travel increase including \$15,250 increase for making Council Retreat location out-of-town and \$13,000 increase to budget all Council attendance to Cities United Summit and GMA Conference
- ⁶ \$3,260 Dues and Fees increase including \$1,010 increase in GMA dues and \$2,250 increase for fee for various business luncheons and dinners attended by Mayor and Council
- ⁷ \$2,100 Education & Training increase to budget all Council attendance to Cities United Summit and GMA Conference
- ⁸ \$10,500 Hospitality increase including \$5,000 for meeting with Council peers and \$5,000 for the State of City Address
- ⁹ \$47,360 overall operations increase

City Manager (1001320)

Personnel		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec)	% Inc	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2022	(Dec)
511100	Regular Employees	\$420,716	\$537,820	\$634,791	\$291,063	\$634,791	\$676,400	\$41,609	¹ 7%
511151	Car Allowance	\$4,857	\$4,829	\$4,800	\$3,600	\$4,800	\$9,600	\$4,800	² 100%
511153	Gym Membership	\$146	\$315	\$360	\$60	\$360	\$0	(\$360)	-100%
511200	Temporary/PT Employee	\$5,459	\$2,896	\$6,240	\$0	\$6,240	\$0	(\$6,240)	³ -100%
512101	Health	\$37,465	\$39,754	\$95,241	\$24,226	\$95,241	\$66,026	(\$29,215)	⁴ -31%
512102	Long-Term Disability	\$1,757	\$3,308	\$3,259	\$1,665	\$3,259	\$3,842	\$583	18%
512103	Dental	\$3,889	\$4,520	\$5,946	\$2,001	\$5,946	\$4,509	(\$1,437)	-24%
512104	Life	\$1,452	\$2,491	\$3,052	\$2,635	\$3,052	\$5,966	\$2,914	95%
512200	Social Security (FICA)	\$19,136	\$27,452	\$34,026	\$12,480	\$34,026	\$34,853	\$827	2%
512300	Medicare	\$6,053	\$7,554	\$9,295	\$4,071	\$9,295	\$9,660	\$365	4%
512400	Retirement	\$56,142	\$77,021	\$107,914	\$42,022	\$107,914	\$106,032	(\$1,882)	-2%
512700	Workers Compensation	\$1,426	\$1,546	\$1,474	\$326	\$1,474	\$758	(\$716)	-49%
Subtotal - Personnel		\$558,498	\$709,506	\$906,399	\$384,148	\$906,399	\$917,646	\$11,247	⁵ 1%

Operations		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec)	% Inc	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2022	(Dec)
521200	Professional Services	\$21,685	\$35,226	\$12,500	\$1,961	\$12,500	\$107,500	\$95,000	⁶ 760%
521207	Other	\$264,135	\$2,928,004	\$156,614	\$79,587	\$156,614	\$181,614	\$25,000	⁷ 16%
523300	Advertising	\$225	\$0	\$7,500	\$613	\$7,500	\$16,500	\$9,000	⁸ 120%
523500	Travel	\$965	\$832	\$9,750	\$12	\$9,750	\$9,750	\$0	0%
523600	Dues & Fees	\$18,521	\$32,329	\$33,704	\$8,650	\$33,704	\$62,444	\$28,740	⁹ 85%
523700	Education & Training	\$2,096	\$9,062	\$12,950	\$5,122	\$12,950	\$12,950	\$0	0%
523901	Hospitality	\$160	\$2,879	\$5,700	\$6,970	\$6,970	\$15,700	\$10,000	¹⁰ 175%
531120	Office Supplies	\$2,934	\$3,064	\$2,000	\$805	\$2,000	\$2,000	\$0	0%
531130	Postage	\$449	\$1,290	\$100	\$146	\$146	\$100	\$0	0%
523400	Printing and Binding	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	0%
531703	Operating Supplies	\$11,734	\$5,442	\$0	\$5,914	\$5,914	\$0	\$0	0%
Subtotal - Operations		\$322,904	\$3,018,128	\$245,818	\$109,780	\$253,048	\$413,558	\$167,740	¹¹ 68%

TOTAL CITY MANAGER	\$881,402	\$3,727,634	\$1,152,217	\$493,929	\$1,159,447	\$1,331,204	\$178,987	16%
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Personnel - Notable Changes in Expenditures

- ¹ \$41,609 Regular Employees increase due to COLA and Merit Increases
- ² \$4,800 Car Allowance addition for Economic Development Director
- ³ (\$6,240) Temporary/PT Employee decrease due to end of Intern assignment in City Manager's office. Future Internship Program expenses to be budgeted in Human Resource department
- ⁴ (\$29,215) Health decrease to match plan selections by members of City Manager's office
- ⁵ \$11,247 overall personnel increase; all increases formula driven

Operations - Notable Changes in Expenditures

- ⁶ \$95,000 Professional Services increase for studies, consultants, and other services needed to implement initiatives identified by Council throughout the year
- ⁷ \$25,000 Other increase for anticipated implementation projects for Green Communities certification process
- ⁸ \$9,000 Advertising increase related to marketing material and Town Center brand activation efforts
- ⁹ \$28,740 Dues and Fees increase for added Costar and Business Wise Subscriptions for Economic Development
- ¹⁰ \$10,000 Hospitality increase for Volunteer Appreciation Picnic to support and acknowledge the service of those volunteering for the City
- ¹¹ \$167,740 overall operations increase

Communications (1001570)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2022	(Dec)
511100	Regular Employees	\$382,156	\$399,717	\$421,109	\$214,415	\$421,109	\$451,551	\$30,442	¹ 7%
511151	Car Allowance	\$4,857	\$4,829	\$4,800	\$2,400	\$4,800	\$4,800	\$0	0%
511153	Gym Membership	\$182	\$181	\$180	\$105	\$180	\$360	\$180	100%
512101	Health	\$43,205	\$47,582	\$53,034	\$23,197	\$53,034	\$53,531	\$497	1%
512102	Long-Term Disability	\$2,396	\$2,534	\$2,342	\$1,351	\$2,342	\$2,771	\$429	18%
512103	Dental	\$4,279	\$4,062	\$3,971	\$1,880	\$3,971	\$4,330	\$359	9%
512104	Life	\$1,951	\$2,026	\$2,024	\$2,142	\$2,024	\$4,449	\$2,425	120%
512200	Social Security (FICA)	\$22,972	\$23,557	\$26,109	\$12,638	\$26,109	\$27,138	\$1,029	4%
512300	Medicare	\$5,372	\$5,636	\$6,106	\$3,832	\$6,106	\$6,348	\$242	4%
512400	Retirement	\$64,362	\$66,803	\$71,589	\$35,294	\$71,589	\$76,427	\$4,838	7%
512700	Workers Compensation	\$1,207	\$914	\$969	\$527	\$969	\$472	(\$497)	-51%
Subtotal - Personnel		\$532,941	\$557,841	\$592,233	\$297,780	\$592,233	\$632,177	\$39,944	² 7%

Operations		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2022	(Dec)
521200	Professional Services	\$0	\$2,500	\$3,000	\$0	\$3,000	\$3,000	\$0	0%
521210	Contracted	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	0%
521300	Technical Services	\$15,972	\$18,714	\$19,658	\$14,879	\$17,658	\$20,358	\$700	4%
522320	Rental Equipment	\$0	\$210	\$1,600	\$0	\$1,600	\$1,600	\$0	0%
523300	Advertising	\$5,132	\$7,809	\$38,294	\$4,867	\$38,294	\$39,584	\$1,290	³ 3%
523400	Printing & Binding	\$1,758	\$190	\$5,400	\$943	\$5,400	\$5,400	\$0	0%
523500	Travel	\$1,381	\$1,162	\$14,083	\$5,418	\$14,083	\$14,083	\$0	0%
523600	Dues & Fees	\$4,936	\$5,038	\$6,405	\$3,900	\$6,405	\$6,484	\$79	1%
523700	Education & Training	-\$6	\$1,649	\$8,089	\$221	\$8,089	\$8,685	\$596	7%
523900	Other	\$0	\$209	\$0	\$157	\$157	\$0	\$0	0%
523901	Hospitality	\$1,443	\$519	\$6,600	\$8,666	\$8,666	\$6,600	\$0	0%
531120	Office Supplies	\$27	\$1,132	\$200	\$132	\$200	\$200	\$0	0%
531130	Postage	\$0	\$0	\$50	\$0	\$50	\$50	\$0	0%
531600	Small Equipment	\$0	\$0	\$0	\$0	\$0	\$3,250	\$3,250	⁴ 100%
531703	Operating Supplies	\$2,129	\$11,568	\$75,100	\$40,900	\$75,100	\$75,100	\$0	0%
Subtotal - Operations		\$35,273	\$50,700	\$178,479	\$80,083	\$178,702	\$184,394	\$5,915	⁵ 3%

TOTAL COMMUNICATIONS	\$568,213	\$608,541	\$770,712	\$377,863	\$770,935	\$816,571	\$45,859	6%
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Personnel - Notable Changes in Expenditures

¹ \$30,442 Regular Employees increase due to COLA and Merit increases

² \$39,944 overall personnel increase; all increases formula driven

Operations - Notable Changes in Expenditures

³ \$1,290 Advertising increase due to increased usage of Peach Jar School advertising for outreach to schools

⁴ \$3,250 Small Equipment due to replacing 10 year + old camera along with additional studio equipment for city-produced video

⁵ \$5,915 overall operations increase

Community Development (1007410)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2022	(Dec)
511100	Regular Employees	\$948,119	\$1,166,172	\$1,498,940	\$758,286	\$1,498,940	\$1,665,554	\$166,614	¹ 11%
511151	Car Allowance	\$4,857	\$4,829	\$4,800	\$2,400	\$4,800	\$4,800	\$0	0%
511153	Gym Membership	\$664	\$360	\$360	\$285	\$360	\$540	\$180	50%
511200	Temporary/PT Employee	\$47,685	\$43,639	\$0	\$0	\$0	\$0	\$0	0%
511300	Overtime	\$0	\$57	\$0	\$212	\$0	\$0	\$0	0%
512101	Health	\$133,338	\$179,213	\$323,291	\$102,404	\$323,291	\$204,931	(\$118,360)	-37%
512102	Long-Term Disability	\$5,874	\$7,311	\$8,617	\$4,901	\$8,617	\$10,027	\$1,410	16%
512103	Dental	\$13,415	\$14,284	\$22,069	\$7,214	\$22,069	\$15,081	(\$6,988)	-32%
512104	Life	\$4,833	\$5,840	\$7,212	\$15,574	\$7,212	\$15,961	\$8,749	121%
512200	Social Security (FICA)	\$59,196	\$72,590	\$92,602	\$45,846	\$92,602	\$99,091	\$6,489	7%
512300	Medicare	\$13,844	\$17,030	\$21,735	\$10,722	\$21,735	\$23,179	\$1,444	7%
512400	Retirement	\$126,046	\$143,082	\$254,820	\$105,251	\$254,820	\$260,026	\$5,206	2%
512700	Workers Compensation	\$6,225	\$1,673	\$3,448	\$2,199	\$3,448	\$2,354	(\$1,094)	-32%
Subtotal - Personnel		\$1,364,097	\$1,656,080	\$2,237,893	\$1,055,293	\$2,237,893	\$2,301,544	\$63,651	² 3%

Operations		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2022	(Dec)
521200	Professional Services	\$0	\$38,876	\$115,000	\$35,953	\$115,000	\$115,000	\$0	0%
521208	Other IGA (SAFEbuilt)	\$1,118,181	\$497,098	\$0	\$0	\$0	\$0	\$0	0%
523300	Advertising	\$1,656	\$3,165	\$10,950	\$6,426	\$10,950	\$11,950	\$1,000	³ 9%
523400	Printing & Binding	\$1,787	\$3,310	\$11,243	\$1,823	\$11,243	\$11,243	\$0	0%
523500	Travel	\$667	\$3,488	\$14,640	\$2,008	\$14,640	\$14,651	\$11	0%
523600	Dues & Fees	\$2,872	\$3,607	\$4,696	\$913	\$4,696	\$4,705	\$9	0%
523700	Education and Training	\$1,973	\$3,969	\$16,487	\$2,698	\$16,487	\$17,487	\$1,000	⁴ 6%
523901	Hospitality	\$178	\$1,186	\$700	\$709	\$700	\$700	\$0	0%
531120	Office Supplies	\$6,019	\$9,135	\$6,800	\$2,743	\$6,800	\$6,300	(\$500)	-7%
531130	Postage	\$2,112	\$2,291	\$7,360	\$1,532	\$7,360	\$7,310	(\$50)	-1%
531111	Vehicles	\$1,141	\$0	\$0	\$0	\$0	\$0	\$0	0%
531710	Uniforms	\$819	\$1,038	\$4,100	\$144	\$4,100	\$4,100	\$0	0%
Subtotal - Operations		\$1,137,404	\$567,164	\$191,976	\$54,948	\$191,976	\$193,446	\$1,470	⁵ 1%

TOTAL COMMUNITY DEVELOPMENT	\$2,501,501	\$2,223,243	\$2,429,869	\$1,110,241	\$2,429,869	\$2,494,990	\$65,121	3%
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Personnel - Notable Changes in Expenditures

¹ \$116,614 Regular Employees increase due to COLA and Merit increases

² \$63,651 overall personnel increase; all increases formula driven

Operations - Notable Changes in Expenditures

³ \$1,000 Advertising increase due to costs associated with Public Hearing Signs

⁴ \$1,000 Education and Training increase for attendance to Urban Land Institute meeting and ICC Annual Conference

⁵ \$1,470 overall operations increase

Court (1002650)

Personnel		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec)	% Inc	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2021	(Dec)
511100	Regular Employees	\$273,233	\$275,057	\$282,605	\$140,364	\$282,605	\$296,234	\$13,629	¹ 5%
511153	Gym Membership	\$394	\$362	\$360	\$180	\$360	\$360	\$0	0%
511200	Temporary/PT Employee	\$2,063	\$11,883	\$23,205	\$4,680	\$23,205	\$18,720	(\$4,485)	² -19%
511300	Overtime	\$3,389	\$2,577	\$5,000	\$2,224	\$5,000	\$4,728	(\$272)	-5%
512101	Health	\$54,952	\$59,307	\$65,839	\$28,761	\$65,839	\$64,085	(\$1,754)	-3%
512102	Long-Term Disability	\$1,668	\$1,745	\$1,682	\$875	\$1,682	\$1,831	\$149	9%
512103	Dental	\$4,494	\$4,368	\$4,269	\$2,032	\$4,269	\$4,655	\$386	9%
512104	Life	\$1,362	\$1,374	\$1,358	\$1,061	\$1,358	\$2,916	\$1,558	115%
512200	Social Security (FICA)	\$16,143	\$16,848	\$18,960	\$8,502	\$18,960	\$18,271	(\$689)	-4%
512300	Medicare	\$3,775	\$3,940	\$4,434	\$1,988	\$4,434	\$4,274	(\$160)	-4%
512400	Retirement	\$44,589	\$45,147	\$48,043	\$23,185	\$48,043	\$48,753	\$710	1%
512700	Workers Compensation	\$1,004	\$750	\$703	\$413	\$703	\$834	\$131	19%
Subtotal - Personnel		\$407,066	\$423,358	\$456,459	\$214,264	\$456,459	\$465,661	\$9,202	³ 2%

Operations		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec)	% Inc	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2021	(Dec)
521203	Contractual	\$48,843	\$50,529	\$50,543	\$20,281	\$50,543	\$60,750	\$10,207	⁴ 20%
521208	Other IGA	\$16,800	\$16,800	\$8,400	\$7,000	\$8,400	\$0	(\$8,400)	⁵ -100%
521211	Municipal Judge	\$51,714	\$36,225	\$62,400	\$13,313	\$62,400	\$59,250	(\$3,150)	⁶ -5%
521212	Court Solicitor	\$94,865	\$95,812	\$135,000	\$31,079	\$135,000	\$110,250	(\$24,750)	⁷ -18%
521213	Indigent Defense	\$3,811	\$2,058	\$6,800	\$605	\$6,800	\$7,500	\$700	10%
523100	Insurance	\$140	\$140	\$0	\$0	\$0	\$140	\$140	100%
523300	Advertising	\$100	\$180	\$300	\$0	\$300	\$300	\$0	0%
523400	Printing & Binding	\$538	\$0	\$2,000	\$0	\$2,000	\$2,000	\$0	0%
523500	Travel	\$965	\$0	\$7,000	\$2,331	\$7,000	\$7,000	\$0	0%
523600	Dues & Fees	\$624	\$1,157	\$746	\$365	\$746	\$846	\$100	13%
523700	Education & Training	\$2,838	\$1,596	\$9,755	\$850	\$9,755	\$9,255	(\$500)	-5%
523901	Hospitality	\$744	\$565	\$1,200	\$360	\$1,200	\$1,200	\$0	0%
523903	Merchant Service Charges	\$510	\$526	\$1,548	\$352	\$1,548	\$1,560	\$12	1%
531120	Office Supplies	\$4,415	\$5,062	\$3,000	\$1,549	\$3,000	\$3,000	\$0	0%
531130	Postage	\$1,568	\$1,863	\$2,800	\$1,901	\$2,800	\$3,150	\$350	13%
531400	Books & Periodicals	\$1,172	\$1,072	\$1,072	\$1,168	\$1,168	\$1,168	\$96	9%
531703	Operating Supplies	\$79	\$6,677	\$1,500	\$0	\$1,500	\$1,500	\$0	0%
Subtotal - Operations		\$229,726	\$220,261	\$294,064	\$81,154	\$294,160	\$268,869	(\$25,195)	⁸ -9%

TOTAL COURT	\$636,792	\$643,619	\$750,523	\$295,418	\$750,619	\$734,530	(\$15,993)	-2%
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Personnel - Notable Changes in Expenditures

- ¹ \$13,629 Regular Employees increase due to COLA and Merit increases
- ² (\$4,485) Temporary/PT Employee decreased based on the current number of hours worked
- ³ \$9,202 overall personnel increase; all increases formula driven

Operations - Notable Changes in Expenditures

- ⁴ \$10,207 Contractual increase driven by probation program development - Phase II of initial study to prepare for insourcing probation program
- ⁵ (\$8,400) Other IGA decrease related to the transition of staffing four (4) GCIC Clerks in-house in FY22
- ⁶ (\$3,150) Municipal Judge decrease driven by decreasing average session length from 4 hours to 3 hours due to improved efficiency
- ⁷ (\$24,750) Court Solicitor decrease driven by decreasing average session length
- ⁸ (\$25,195) overall operations decrease

Facilities (1001565)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec) from 2021	% Inc (Dec)
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed		
511100	Regular Employees	\$275,509	\$48,835	\$0	\$0	\$0	\$0	\$0	0%
511151	Car Allowance	\$3,407	\$86	\$0	\$0	\$0	\$0	\$0	0%
511153	Gym Membership	\$166	\$13	\$0	\$0	\$0	\$0	\$0	0%
511200	Temporary/PT Employee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
511300	Overtime	\$1,130	\$6,787	\$0	\$0	\$0	\$0	\$0	0%
512101	Health	\$39,615	\$13,102	\$0	\$0	\$0	\$0	\$0	0%
512102	Long-Term Disability	\$1,610	\$371	\$0	\$0	\$0	\$0	\$0	0%
512103	Dental	\$4,862	\$1,105	\$0	\$0	\$0	\$0	\$0	0%
512104	Life	\$1,395	\$294	\$0	\$0	\$0	\$0	\$0	0%
512200	Social Security (FICA)	\$16,236	\$3,230	\$0	\$0	\$0	\$0	\$0	0%
512300	Medicare	\$3,797	\$772	\$0	\$0	\$0	\$0	\$0	0%
512400	Retirement	\$40,247	\$9,086	\$0	\$0	\$0	\$0	\$0	0%
512700	Workers Compensation	\$906	\$751	\$0	\$0	\$0	\$0	\$0	0%
Subtotal - Personnel		\$388,881	\$84,431	\$0	\$0	\$0	\$0	\$0	0%

Operations		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec) from 2021	% Inc (Dec)
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed		
521200	Professional Services	\$145,326	\$146,057	\$162,140	\$76,212	\$162,140	\$162,140	\$0	0%
521203	Contractual	\$1,210	\$1,160	\$2,808	\$2,044	\$2,808	\$2,808	\$0	0%
522210	Equipment	\$80,898	\$2,436	\$12,000	\$1,307	\$12,000	\$12,000	\$0	0%
522220	Building	\$32,082	\$13,503	\$20,000	\$6,318	\$20,000	\$20,000	\$0	0%
522310	Rental - Land & Buildings	\$0	\$2,779	\$0	\$0	\$0	\$0	\$0	0%
523500	Travel	\$0	\$0	\$0	\$0	\$0	\$390	\$390	100%
523600	Dues & Fees	\$60	\$3,513	\$10,175	\$34,207	\$34,207	\$46,175	\$36,000 ¹	354%
523851	Maintenance Contracts	\$46,030	\$80,698	\$91,144	\$23,087	\$91,144	\$94,760	\$3,616 ²	4%
523700	Education & Training	\$674	\$785	\$6,620	\$274	\$6,620	\$6,230	(\$390)	-6%
523901	Hospitality	\$15,123	\$15,406	\$27,700	\$10,977	\$12,591	\$27,700	\$0	0%
531120	Office Supplies	\$25,346	\$8,705	\$34,150	\$3,652	\$29,467	\$34,150	\$0	0%
531130	Postage	\$13,864	\$11,614	\$20,324	\$7,325	\$20,324	\$20,324	\$0	0%
531111	Vehicles	\$14,794	\$24,833	\$0	\$0	\$0	\$0	\$0	0%
531210	Water /Sewage	\$4,148	\$4,208	\$4,800	\$1,607	\$4,800	\$4,800	\$0	0%
531230	Electricity	\$132,214	\$158,741	\$163,200	\$62,123	\$163,200	\$163,200	\$0	0%
531270	Gasoline/Diesel - Fuel	\$19,124	\$28,213	\$4,000	\$928	\$4,000	\$4,000	\$0	0%
531702	Office Equipment	\$25,318	\$12,668	\$32,500	\$7,905	\$32,500	\$32,500	\$0	0%
531703	Operating Supplies	\$399	\$1,685	\$0	\$4,982	\$4,982	\$13,000	\$13,000 ³	100%
579100	Unallocated	\$41	\$9,490	\$0	\$0	\$0	\$0	\$0	0%
542300	Furniture & Fixtures	\$2,727	\$1,429	\$0	\$0	\$0	\$25,000	\$25,000 ⁴	100%
591610	Operating Transfers Out	\$2,048,312	\$2,045,552	\$2,046,896	\$248,448	\$2,046,896	\$2,047,216	\$320	0%
Subtotal - Operations		\$2,607,690	\$2,573,475	\$2,638,457	\$491,398	\$2,647,679	\$2,716,393	\$77,936 ⁵	3%

TOTAL FACILITIES	\$2,996,571	\$2,657,906	\$2,638,457	\$491,398	\$2,647,679	\$2,716,393	\$77,936	3%
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Personnel - Notable Changes in Expenditures

n/a, Facilities Technician personnel expenditures budgeted for in Fire Department to match reporting structure

Operations - Notable Changes in Expenditures

¹ \$36,000 Dues & Fees increase from Stormwater Utility fees for City's properties such as City Hall, fire stations and parks

² \$3,616 Maintenance Contracts increase driven by adding proactive quarterly elevator maintenance for City Hall and maintenance agreement with HVH for City Hall HVAC units

³ \$13,000 Operating Supplies increase driven by reclassifying janitorial supplies from part of janitorial contract to directly purchasing supplies

⁴ \$25,000 Furniture & Fixtures increase to cover various City Hall wall art and decorating projects anticipated in FY23

⁵ \$77,936 overall operations increase

Finance (1001511)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec) from 2022	% Inc (Dec)
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed		
511100	Regular Employees	\$742,237	\$867,720	\$1,006,054	\$484,505	\$1,006,054	\$1,110,759	\$104,705	¹ 10%
511500	Excess Regular Salaries	\$465	\$0	\$0	\$0	\$0	\$0	\$0	0%
511151	Car Allowance	\$3,257	\$4,829	\$4,800	\$2,400	\$4,800	\$4,800	\$0	0%
511153	Gym Membership	\$976	\$703	\$900	\$360	\$900	\$180	(\$720)	-80%
511300	Overtime	\$348	\$0	\$0	\$378	\$0	\$0	\$0	0%
512101	Health	\$94,385	\$110,582	\$164,453	\$58,361	\$164,453	\$143,061	(\$21,392)	-13%
512102	Long-Term Disability	\$4,546	\$5,725	\$5,686	\$2,977	\$5,686	\$6,554	\$868	15%
512103	Dental	\$9,974	\$11,106	\$11,936	\$5,162	\$11,936	\$11,735	(\$201)	-2%
512104	Life	\$3,702	\$4,435	\$4,840	\$6,664	\$4,840	\$10,494	\$5,654	117%
512200	Social Security (FICA)	\$42,356	\$51,528	\$60,871	\$26,938	\$60,871	\$63,896	\$3,025	5%
512300	Medicare	\$10,189	\$12,086	\$14,588	\$6,722	\$14,588	\$15,511	\$923	6%
512400	Retirement	\$108,598	\$139,303	\$171,029	\$79,151	\$171,029	\$183,647	\$12,618	7%
512700	Workers Compensation	\$2,301	\$1,438	\$2,314	\$1,009	\$2,314	\$1,641	(\$673)	-29%
Subtotal - Personnel		\$1,023,336	\$1,209,455	\$1,447,472	\$674,626	\$1,447,472	\$1,552,278	\$104,806	² 7%

Operations		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec) from 2022	% Inc (Dec)
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed		
521200	Professional Services	\$30,357	\$22,206	\$2,000	\$4,810	\$4,810	\$2,000	\$0	0%
521201	Audit	\$24,500	\$25,250	\$30,000	\$24,000	\$30,000	\$34,000	\$4,000	³ 13%
521203	Contractual	\$65,309	\$83,862	\$155,000	\$0	\$135,840	\$155,000	\$0	0%
521300	Technical Services	\$275	\$300	\$500	\$641	\$641	\$500	\$0	0%
523300	Advertising	\$0	\$719	\$250	\$0	\$250	\$1,000	\$750	300%
523400	Printing & Binding	\$1,444	\$704	\$1,310	\$887	\$1,310	\$2,000	\$690	53%
523500	Travel	\$0	\$0	\$0	\$0	\$0	\$8,000	\$8,000	⁴ 100%
523600	Dues & Fees	\$1,025	\$1,105	\$3,525	\$1,195	\$3,525	\$2,435	(\$1,090)	⁵ -31%
523700	Education & Training	\$3,192	\$761	\$17,550	\$1,474	\$17,550	\$13,000	(\$4,550)	⁶ -26%
523901	Hospitality	\$375	\$176	\$250	\$146	\$250	\$250	\$0	0%
523100	Insurance	\$0	\$0	\$0	\$0	\$0	\$277,680	\$277,680	⁷ 100%
523903	Merchant Services Charge	\$26,111	\$42,530	\$37,500	\$25,714	\$45,467	\$50,001	\$12,501	⁸ 33%
523904	Finance Charges/Bank Charges	\$8,141	\$5,783	\$1,500	\$5,233	\$10,465	\$10,000	\$8,500	⁹ 567%
531000	Supplies	\$246	\$170	\$0	\$93	\$93	\$0	\$0	0%
531120	Office Supplies	\$4,970	\$3,857	\$2,600	\$760	\$2,600	\$2,600	\$0	0%
531130	Postage	\$4,883	\$4,896	\$5,529	\$2,864	\$5,529	\$5,525	(\$4)	0%
531703	Operating Supplies	\$216	\$16,895	\$1,000	\$0	\$1,000	\$1,000	\$0	0%
Subtotal - Operations		\$171,044	\$209,212	\$258,514	\$67,816	\$259,330	\$564,991	\$306,477	¹⁰ 119%

TOTAL FINANCE	\$1,194,379	\$1,418,667	\$1,705,985	\$742,442	\$1,706,802	\$2,117,269	\$411,284	24%
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Personnel - Notable Changes in Expenditures

- ¹ \$104,705 Regular Employees increase due to COLA and Merit increases
- ² \$104,806 overall personnel increase; all increases formula driven

Operations - Notable Changes in Expenditures

- ³ \$4,000 Audit increase driven by increase cost to prepare Comprehensive Annual Financial Report and Single Audit
- ⁴ \$8,000 Travel appears as an increase but just shifting from education & training line for better cost accounting
- ⁵ (\$1,090) Dues & Fees decrease by reducing the quantity of dues for Georgia Society of CPAs, American Institute of CPAs and Board of Accountancy to match professional certifications maintained by current staff team
- ⁶ (\$4,550) Education & Training appears as decrease by shifting \$8,000 to travel line for better cost accounting. Additional \$3,450 increase driven by adding another staff attendee to Georgia Risk Management Association Conference and Budget Training
- ⁷ \$277,680 Insurance increase based on Insurance line item moving into Finance from the Human Resource department, and \$20,000 increase over FY22 based on quote for renewal
- ⁸ \$12,501 Merchant Services Charge increase driven by current credit card processing fees. Finance team plans to do a banking/merchant services RFP in FY23 in an effort to receive better rates for services
- ⁹ \$8,500 Finance Charges/Bank Charges increase driven by bank account charges
- ¹⁰ \$306,477 overall operations increase

Fire (1003510)

Personnel		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec) from 2022	% Inc (Dec)	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized			Proposed
511100	Regular Employees	\$6,253,847	\$5,115,510	\$6,817,345	\$3,379,242	\$6,817,345	\$7,054,534	\$237,189 ¹	3%
511500	Excess Regular Salaries	\$2,250	\$0	\$0	\$0	\$0	\$0	\$0	0%
511153	Gym Membership	\$9,700	\$10,203	\$10,260	\$5,047	\$10,260	\$9,540	(\$720)	-7%
511154	Paramedic Incentive Pay	\$82,500	\$95,000	\$105,000	\$0	\$105,000	\$105,000	\$0	0%
511200	Temporary/PT Employee	\$263	\$2,400	\$0	\$0	\$0	\$7,410	\$7,410 ²	100%
511400	Holiday Pay	\$0	\$0	\$0	\$0	\$0	\$77,918	\$77,918 ³	100%
511300	Overtime	\$556,095	\$571,526	\$496,500	\$230,128	\$496,500	\$518,154	\$21,654 ⁴	4%
512101	Health	\$1,128,018	\$1,256,438	\$1,393,059	\$633,815	\$1,393,059	\$1,444,603	\$51,544	4%
512102	Long-Term Disability	\$37,735	\$41,667	\$40,567	\$19,787	\$40,567	\$42,567	\$2,000	5%
512103	Dental	\$99,288	\$96,891	\$95,835	\$44,844	\$95,835	\$105,735	\$9,900	10%
512104	Life	\$31,159	\$32,449	\$33,462	\$28,642	\$33,462	\$68,307	\$34,845	104%
512200	Social Security (FICA)	\$425,913	\$447,862	\$431,211	\$210,531	\$431,211	\$408,820	(\$22,391)	-5%
512300	Medicare	\$64,756	\$55,315	\$100,848	\$49,237	\$100,848	\$95,642	(\$5,206)	-5%
512400	Retirement	\$988,701	\$1,042,178	\$1,182,353	\$527,230	\$1,182,353	\$1,160,720	(\$21,633)	-2%
512700	Workers Compensation	\$314,283	\$317,726	\$433,642	\$157,518	\$433,642	\$280,739	(\$152,903)	-35%
Subtotal - Personnel		\$9,994,506	\$9,085,166	\$11,140,081	\$5,286,020	\$11,140,081	\$11,379,689	\$239,608 ⁵	2%

Operations		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec) from 2022	% Inc (Dec)	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized			Proposed
521200	Professional Services	\$6,475	\$1,526	\$29,675	\$4,133	\$29,675	\$29,675	\$0	0%
521203	Contractual	\$32,496	\$32,496	\$39,276	\$16,248	\$39,276	\$41,240	\$1,964 ⁶	5%
521205	Fire IGA	\$29,166	\$27,683	\$34,454	\$0	\$34,454	\$35,795	\$1,341 ⁷	4%
521219	False Alarm Contract Fees	\$2,209	\$4,554	\$4,100	\$980	\$4,100	\$4,100	\$0	0%
522200	Rep Maint	\$0	\$0	\$0	\$2,891	\$2,891	\$0	\$0	0%
522220	Facility Repair & Maintenance	\$337	\$123	\$0	\$1,557	\$1,557	\$0	\$0	0%
523100	Insurance	\$161,454	\$215,932	\$183,089	\$85,612	\$183,089	\$216,823	\$33,734 ⁸	18%
523300	Advertising	\$325	\$0	\$600	\$0	\$600	\$600	\$0	0%
523500	Travel	\$0	\$0	\$0	\$0	\$0	\$17,560	\$17,560 ⁹	100%
523400	Printing & Binding	\$248	\$340	\$1,300	\$1,157	\$1,300	\$2,000	\$700	54%
523600	Dues & Fees	\$19,242	\$11,758	\$14,083	\$3,310	\$14,083	\$42,627	\$28,544 ¹⁰	203%
523700	Education & Training	\$65,136	\$26,309	\$47,900	\$23,038	\$43,000	\$34,870	(\$13,030) ¹¹	-27%
523851	Maintenance Contracts	\$58,447	\$59,317	\$71,206	\$47,422	\$71,206	\$80,806	\$9,600 ¹²	13%
523852	Software Licensing Fee	\$0	\$63,613	\$68,089	\$55,326	\$68,089	\$70,751	\$2,662 ¹³	4%
523901	Hospitality	\$27	\$110	\$0	\$0	\$0	\$0	\$0	0%
531120	Office Supplies	\$84,547	\$6,796	\$6,825	\$3,009	\$6,825	\$6,825	\$0	0%
531130	Postage	\$82	\$11	\$125	\$9	\$125	\$125	\$0	0%
531110	Other Supplies	\$64,267	-\$156,945	\$29,676	\$21,605	\$29,676	\$29,956	\$280	1%
531111	Vehicles	\$146,562	\$143,066	\$178,960	\$88,071	\$178,960	\$183,700	\$4,740 ¹⁴	3%
531114	Medical	\$44,166	\$32,781	\$32,700	\$14,296	\$32,700	\$39,300	\$6,600 ¹⁵	20%
531210	Water/Sewage	\$6,662	\$8,609	\$9,120	\$3,503	\$9,120	\$9,120	\$0	0%
531220	Natural Gas	\$10,221	\$14,543	\$15,669	\$8,521	\$15,669	\$15,669	\$0	0%
531230	Electricity	\$45,761	\$48,938	\$65,232	\$22,359	\$65,232	\$65,232	\$0	0%
531270	Gasoline/Diesel - Fuel	\$46,909	\$63,024	\$71,795	\$39,110	\$71,795	\$71,795	\$0	0%
531600	Small Equipment	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000 ¹⁶	100%
531700	Other	\$12,545	\$9,556	\$15,600	\$1,778	\$15,600	\$17,100	\$1,500 ¹⁷	10%
531703	Operating Supplies	\$33,972	\$17,600	\$18,460	\$3,527	\$18,460	\$18,460	\$0	0%
531710	Uniforms	\$64,334	\$62,991	\$58,150	\$7,314	\$58,150	\$67,551	\$9,401 ¹⁸	16%
531711	Officer Supplies	\$17,326	\$15,144	\$10,540	\$3,055	\$10,540	\$10,540	\$0	0%
581200	Capital Lease Principal	\$62,666	\$0	\$0	\$0	\$0	\$0	\$0	0%
582200	Capital Lease Interest	\$3,133	\$0	\$0	\$0	\$0	\$0	\$0	0%
Subtotal - Operations		\$1,018,718	\$709,877	\$1,006,624	\$457,829	\$1,006,172	\$1,132,221	\$125,597 ¹⁹	12%

TOTAL FIRE	\$11,013,224	\$9,795,043	\$12,146,705	\$5,743,849	\$12,146,253	\$12,511,910	\$365,204	3%
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Personnel - Notable Changes in Expenditures

¹ \$237,189 Regular Employees increase due to COLA and Merit Increases

² \$7,410 Temporary/PT Employee increase due to adding one Retired Reserve Firefighter

³ \$77,918 Holiday Pay increase due to the holiday pay now being budgeted separately from Regular Employees within the Tyler Munis system

⁴ \$21,654 Overtime increase based on COLA calculation

⁵ \$239,608 overall personnel increase; all increases formula driven

Operations - Notable Changes in Expenditures

⁶ \$1,964 Contractual increase due to Medical Director contract increase

⁷ \$1,341 Fire IGA increase due to increase in portable radio units on the system

⁸ \$33,734 Insurance increase based on quoted rate increase

⁹ \$17,560 Travel appears as increase but just shifting expenditure from educational training line for better cost accounting

¹⁰ \$28,554 Dues & Fees increase driven by EMS/Fire re-certifications of current staff and \$2,250 monthly cost for Georgia Firefighters Pension Dues

¹¹ (\$13,030) Education & Training decrease driven by shifting travel expenditure into travel line for better cost accounting. Balance of increase due to certification needs to various training and leadership courses

¹² \$9,600 Maintenance Contracts increase driven by \$6,000 cost for annual maintenance of Lucas devices. First two years covered by warranty. \$1,000 of increase for fire extinguishers on trucks no longer covered by warranty. Balance from adding HVAC preventive maintenance with HVC contract for all fire stations

¹³ \$2,662 Software Licensing Fees increase driven by Inspection and Pre-Plan program for department

¹⁴ \$4,740 Vehicles increase driven by increase in cost for tire replacement and unit cost for hydraulic tool maintenance

¹⁵ \$6,600 Medical increase driven by increase in unit cost for medical supplies

¹⁶ \$20,000 Small Equipment increase to allow for adding small quantity of exercise equipment at each fire station

¹⁷ \$1,500 Other increase due to unit cost for Fire and Safety Education Materials

¹⁸ \$9,401 Uniforms increase due to increased costs for uniforms

¹⁹ \$125,597 overall operations increase

Human Resources (1001540)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2022	(Dec)
511100	Regular Employees	\$360,286	\$368,663	\$286,545	\$200,388	\$286,545	\$362,551	\$76,006	¹ 27%
511151	Car Allowance	\$4,857	\$4,829	\$4,800	\$2,400	\$4,800	\$4,800	\$0	0%
511153	Gym Membership	\$809	\$866	\$360	\$145	\$360	\$180	(\$180)	-50%
511200	Temporary/PT Employee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
512101	Health	\$63,132	\$37,404	\$30,943	\$21,874	\$30,943	\$38,150	\$7,207	23%
512102	Long-Term Disability	\$2,258	\$2,419	\$1,489	\$936	\$1,489	\$1,773	\$284	19%
512103	Dental	\$4,591	\$3,450	\$2,334	\$1,239	\$2,334	\$2,219	(\$115)	-5%
512104	Life	\$1,839	\$1,838	\$1,377	\$1,858	\$1,377	\$2,817	\$1,440	105%
512200	Social Security (FICA)	\$20,224	\$20,841	\$17,078	\$10,522	\$17,078	\$20,375	\$3,297	19%
512300	Medicare	\$4,952	\$5,163	\$4,155	\$2,668	\$4,155	\$4,767	\$612	15%
512400	Retirement	\$59,538	\$60,892	\$48,713	\$21,069	\$48,713	\$49,494	\$781	2%
512700	Workers Compensation	\$1,208	\$887	\$659	\$368	\$659	\$508	(\$151)	-23%
Subtotal - Personnel		\$523,694	\$507,252	\$398,453	\$263,467	\$398,453	\$487,634	\$89,181	² 22%

Operations		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2022	(Dec)
521200	Professional Services	\$116,715	\$116,951	\$54,940	\$74,598	\$74,598	\$23,690	(\$31,250)	³ -57%
521203	Contractual	\$2,868	\$3,604	\$6,800	\$518	\$6,800	\$9,150	\$2,350	⁴ 35%
521207	Other	\$17,847	\$8,789	\$31,037	\$5,441	\$31,037	\$46,500	\$15,463	⁵ 50%
523100	Insurance	\$230,131	\$275,112	\$257,395	\$118,413	\$257,395	\$0	(\$257,395)	⁶ -100%
523300	Advertising	\$1,424	\$0	\$1,250	\$140	\$1,250	\$5,600	\$4,350	⁷ 348%
523500	Travel	\$0	\$0	\$0	\$0	\$0	\$4,100	\$4,100	⁸ 100%
523600	Dues & Fees	\$1,853	\$2,452	\$2,659	\$1,334	\$2,659	\$2,521	(\$138)	-5%
523700	Education & Training	\$28,669	\$32,769	\$59,442	\$8,089	\$39,784	\$55,342	(\$4,100)	⁹ -7%
523901	Hospitality	\$600	\$1,156	\$2,125	\$365	\$2,125	\$2,875	\$750	35%
542300	Furniture Fixtures	\$0	\$0	\$0	\$0	\$0	\$6,000	\$6,000	¹⁰ 100%
531120	Office Supplies	\$1,203	\$798	\$11,550	\$311	\$11,550	\$2,410	(\$9,140)	¹¹ -79%
531130	Postage	\$298	\$411	\$500	\$41	\$500	\$500	\$0	0%
531703	Operating Supplies	\$0	\$185	\$0	\$1,040	\$1,040	\$0	\$0	0%
531710	Uniforms	\$0	\$0	\$0	\$0	\$0	\$9,600	\$9,600	¹² 100%
Subtotal - Operations		\$401,606	\$442,227	\$427,698	\$210,290	\$428,738	\$168,288	(\$259,410)	¹³ -61%

TOTAL HUMAN RESOURCES	\$925,300	\$949,479	\$826,151	\$473,757	\$827,191	\$655,922	(\$170,229)	-21%
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Personnel - Notable Changes in Expenditures

¹ \$76,006 Regular Employees increase by \$51,006 increase due to COLA and Merit increases and addition of Administrative Assistant position. Balance of \$25,000 increase includes budgeting for expenditures for future Internship Program

² \$89,181 overall personnel increase; all increases formula driven

Operations - Notable Changes in Expenditures

³ (\$31,250) Professional Services decrease driven by HRIS/Payroll incorporated into Enterprise Resource Planning System with cost now budgeted in I.T.

⁴ \$2,350 Contractual increase driven by Web-based employee training and pre-employment assessment tool

⁵ \$15,463 Other increase driven by adding \$7,500 for budgeting actual cost for drug screenings for drug-free workplace compliance and balance from adding smaller employee appreciation/recognition events throughout the year

⁶ (\$257,395) Insurance decrease due to the Insurance line item moving out of the Human Resource department into Finance

⁷ \$4,350 Advertising increase due to change in recruiting strategy to us job advertisements for open positions and recruiting text line services instead of relying exclusively on website

⁸ \$4,100 Travel appears as an increase but just shifting from education & training line for better cost accounting

⁹ (\$4,100) Education & Training appears as a decrease but just shifting expenses into travel line for better cost accounting

¹⁰ \$6,000 Furniture Fixtures increase to add furniture and fixtures to the added office space for Human Resources

¹¹ (\$9,140) Office Supplies decrease by moving out cost of City-wide staff shirts to Uniforms category. Balance is nominal increase in other supplies

¹² \$9,600 Uniforms increase by moving in cost of City-wide staff shirts from Office Supplies category

¹³ (\$259,410) overall operations decrease

IT/GIS (1001535)

Personnel		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec)	% Inc	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2022	(Dec)
511100	Regular Employees	\$647,601	\$729,245	\$752,211	\$376,243	\$752,211	\$735,999	(\$16,212)	¹ -2%
511151	Car Allowance	\$4,857	\$4,829	\$4,800	\$2,400	\$4,800	\$4,800	\$0	0%
511153	Gym Membership	\$265	\$284	\$360	\$180	\$360	\$360	\$0	0%
511300	Overtime	\$0	\$0	\$0	\$5,231	\$0	\$0	\$0	0%
512101	Health	\$61,053	\$72,073	\$79,394	\$28,815	\$79,394	\$87,805	\$8,411	11%
512102	Long-Term Disability	\$3,812	\$4,368	\$3,977	\$2,131	\$3,977	\$3,984	\$7	0%
512103	Dental	\$4,945	\$6,530	\$6,313	\$2,540	\$6,313	\$7,208	\$895	14%
512104	Life	\$3,242	\$3,624	\$3,616	\$3,840	\$3,616	\$6,516	\$2,900	80%
512200	Social Security (FICA)	\$37,539	\$42,318	\$45,949	\$21,804	\$45,949	\$43,726	(\$2,223)	-5%
512300	Medicare	\$9,077	\$10,252	\$10,907	\$5,316	\$10,907	\$10,320	(\$587)	-5%
512400	Retirement	\$104,183	\$116,781	\$127,876	\$53,606	\$127,876	\$116,048	(\$11,828)	-9%
512700	Workers Compensation	\$1,770	\$1,389	\$1,730	\$762	\$1,730	\$665	(\$1,065)	-62%
Subtotal - Personnel		\$878,343	\$991,692	\$1,037,134	\$502,868	\$1,037,134	\$1,017,431	(\$19,703)	² -2%

Operations		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec)	% Inc	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2022	(Dec)
521200	Professional Services	\$239,913	\$259,654	\$283,840	\$142,677	\$283,840	\$298,840	\$15,000	³ 5%
523500	Travel	\$0	\$0	\$0	\$0	\$0	\$13,500	\$13,500	⁴ 100%
523600	Dues and Fees	\$0	\$535	\$500	\$0	\$500	\$500	\$0	0%
523700	Education & Training	\$3,126	\$4,143	\$24,000	\$1,454	\$24,000	\$7,475	(\$16,525)	⁵ -69%
523852	Software Licensing Fee	\$502,991	\$518,768	\$559,961	\$497,635	\$559,961	\$656,502	\$96,542	⁶ 17%
523901	Hospitality	\$32	\$512	\$750	\$1,427	\$1,427	\$750	\$0	0%
531130	Postage	\$0	\$0	\$0	\$15	\$15	\$0	\$0	0%
531120	Office Supplies	\$509	\$1,693	\$1,500	\$239	\$1,500	\$1,500	\$0	0%
531280	Mobile Data Charges	\$179,875	\$196,822	\$188,440	\$88,174	\$188,440	\$188,440	\$0	0%
531290	Telephone Service	\$56,019	\$48,804	\$60,480	\$29,954	\$60,480	\$59,400	(\$1,080)	⁷ -2%
531703	Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
542400	Computers	\$59,208	\$75,142	\$62,500	\$37,790	\$62,500	\$62,500	\$0	0%
Subtotal - Operations		\$1,041,674	\$1,106,073	\$1,181,971	\$799,365	\$1,182,663	\$1,289,407	\$107,437	⁸ 9%

TOTAL IT/GIS	\$1,920,016	\$2,097,765	\$2,219,105	\$1,302,233	\$2,219,797	\$2,306,838	\$87,733	4%
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Personnel - Notable Changes in Expenditures

¹ (\$16,212) Regular Employees percentage growth appears depressed compared to other departments due to FY22 headcount change

² (\$19,703) overall personnel decrease due to headcount change

Operations - Notable Changes in Expenditures

³ \$15,000 Professional Services increase driven by third party GIS Support to provide project support as GIS team headcount adjusted in FY22 to reduce from 2 to 1

⁴ \$13,500 Travel appears as an increase but just shifting from education & training line for better cost accounting

⁵ (\$16,525) Education & Training decrease driven by \$3,025 reduction in staff attendance for the ESRI International User Conference and moving \$13,500 to Travel line for better cost accounting

⁶

\$96,542 Software Licensing Fee increase driven by moving from a traditional Enterprise Agreement to Cloud based Microsoft 365 Annual License (\$30,000 of increase) and first full year of Tyler ERP maintenance agreement (increasing from \$100,000 to \$140,000), adding helpdesk management software (\$13,000 of increase) and email archiving cost increase (up \$6,000 from \$7,000 to \$13,000)

⁷ (\$1,080) Telephone Service decrease driven by reduction in PD South Precinct analog line

⁸ \$107,437 overall operations increase

Legal (1001530)

Operations		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec) from 2022	% Inc (Dec)
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed		
521200	Professional Services	\$169,984	\$142,890	\$50,000	\$27,641	\$50,000	\$150,000	\$100,000 ¹	200%
521206	Legal	\$288,000	\$288,000	\$350,000	\$120,000	\$350,000	\$300,000	(\$50,000) ²	-14%
Subtotal - Operations		\$457,984	\$430,890	\$400,000	\$147,641	\$400,000	\$450,000	\$50,000	13%

TOTAL LEGAL		\$457,984	\$430,890	\$400,000	\$147,641	\$400,000	\$450,000	\$50,000	13%
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Operations - Notable Changes in Expenditures

¹ \$100,000 Professional Services increase to match historical spend for legal services outside the retained services

² (\$50,000) Legal decrease to align with contractual agreement

Police (1003210)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2022	(Dec)
511100	Regular Employees	\$6,344,424	\$4,890,896	\$6,756,240	\$3,239,090	\$6,756,240	\$7,451,974	\$695,734	10%
511150	Excess Regular Salaries	\$1,517	\$0	\$0	\$0	\$0	\$0	\$0	0%
511152	Housing Stipend	\$85,862	\$77,807	\$115,200	\$68,000	\$115,200	\$153,600	\$38,400	33%
511153	Gym Membership	\$6,738	\$5,832	\$6,300	\$2,655	\$6,300	\$4,140	(\$2,160)	-34%
511154	Paramedic Incentive Pay	\$20,893	\$5,893	\$0	\$5,000	\$0	\$5,000	\$5,000	100%
511200	Temporary/PT Employee	\$28,632	\$52,208	\$98,297	\$61,429	\$98,297	\$103,954	\$5,657	3
511400	Holiday Pay	\$0	\$0	\$0	\$0	\$0	\$51,945	\$51,945	4
511300	Overtime	\$422,807	\$356,995	\$425,000	\$242,871	\$425,000	\$537,799	\$112,799	5
512101	Health	\$999,619	\$1,063,806	\$1,348,720	\$531,635	\$1,348,720	\$1,342,600	(\$6,120)	0%
512102	Long-Term Disability	\$36,021	\$38,051	\$40,589	\$19,406	\$40,589	\$41,366	\$777	2%
512103	Dental	\$84,672	\$79,364	\$91,185	\$37,099	\$91,185	\$92,833	\$1,648	2%
512104	Life	\$29,562	\$29,965	\$33,167	\$26,458	\$33,167	\$66,487	\$33,320	100%
512200	Social Security (FICA)	\$413,925	\$427,277	\$433,530	\$206,759	\$433,530	\$454,394	\$20,864	5%
512300	Medicare	\$54,064	\$89,997	\$101,390	\$49,928	\$101,390	\$106,299	\$4,909	5%
512400	Retirement	\$884,234	\$914,745	\$1,172,001	\$457,887	\$1,172,001	\$1,180,181	\$8,180	1%
512700	Workers Compensation	\$248,959	\$219,826	\$300,944	\$93,760	\$300,944	\$225,409	(\$75,535)	-25%
Subtotal - Personnel		\$9,661,927	\$8,252,661	\$10,922,563	\$5,041,977	10,922,563	\$11,817,981	\$895,418	4%

Operations		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec)	% Inc
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	from 2022	(Dec)
521200	Professional Services	\$86,678	\$64,472	\$87,730	\$43,668	\$87,730	\$106,130	\$18,400	7
521207	Other	\$12,391	\$13,908	\$40,000	\$8,424	\$40,000	\$40,000	\$0	0%
521208	Police IGA	\$116,333	\$132,180	\$152,260	\$50,759	\$152,260	\$146,010	(\$6,250)	8
521219	False Alarm Contract Fees	\$14,438	\$22,432	\$30,000	\$4,636	\$30,000	\$30,000	\$0	0%
522210	Equip. Repair & Maintenance	\$18,938	\$24,134	\$62,900	\$17,759	\$62,900	\$71,775	\$8,875	9
522220	Facility Repair & Maintenance	\$16,275	\$18,860	\$16,120	\$6,352	\$16,120	\$20,220	\$4,100	10
522310	Rental - Land & Buildings	\$59,430	\$50,806	\$60,000	\$32,604	\$60,000	\$68,220	\$8,220	11
523100	Insurance	\$338,745	\$463,927	\$369,071	\$189,005	\$369,071	\$398,183	\$29,112	12
523200	Communications	\$683	\$384	\$8,000	\$72	\$8,000	\$11,000	\$3,000	13
523300	Advertising	\$1,649	\$1,676	\$7,900	\$45	\$7,900	\$8,400	\$500	6%
523500	Travel	\$20,454	\$22,324	\$108,778	\$14,619	\$108,778	\$125,328	\$16,550	14
523600	Dues & Fees	\$62,500	\$50,194	\$96,336	\$55,215	\$96,336	\$111,279	\$14,943	15
523700	Education & Training	\$49,892	\$39,965	\$97,675	\$12,668	\$97,675	\$127,225	\$29,550	16
523901	Hospitality	\$34,804	\$21,891	\$36,500	\$5,906	\$36,500	\$54,225	\$17,725	17
523903	Merchant Services Charge	\$231	\$183	\$0	\$148	\$148	\$0	\$0	0%
531120	Office Supplies	\$11,922	\$13,318	\$28,840	\$8,063	\$28,840	\$28,840	\$0	0%
531130	Postage	\$2,105	\$1,813	\$4,379	\$742	\$4,379	\$4,379	\$0	0%
531110	Other Supplies	\$926	\$3,825	\$68,020	\$12	\$68,020	\$68,020	\$0	0%
531111	Vehicles	\$267,523	\$231,895	\$291,497	\$143,680	\$291,497	\$294,397	\$2,900	18
531112	Evidence Supplies	\$8,162	\$8,219	\$22,320	\$2,389	\$22,320	\$22,320	\$0	0%
531113	Buy Money	\$810	\$1,860	\$10,000	\$0	\$10,000	\$10,000	\$0	0%
531220	Natural Gas	\$764	\$978	\$1,092	\$457	\$1,092	\$1,092	\$0	0%
531230	Electricity	\$2,515	\$2,581	\$2,880	\$975	\$2,880	\$2,880	\$0	0%
531270	Gasoline/Diesel - Fuel	\$158,910	\$229,711	\$225,375	\$175,412	\$225,375	\$225,375	\$0	0%
531703	Operating Supplies	\$11,546	\$20,341	\$51,750	\$15,639	\$51,750	\$53,550	\$1,800	19
531710	Uniforms	\$89,214	\$107,689	\$124,745	\$33,207	\$124,745	\$125,795	\$1,050	20
531711	Officer Supplies	\$221,451	\$188,750	\$391,780	\$25,870	\$391,780	\$269,520	(\$122,260)	21
Subtotal - Operations		\$1,609,289	\$1,738,316	\$2,395,948	\$848,324	2,396,096	\$2,424,163	\$28,215	1%

TOTAL POLICE	\$11,271,216	\$9,990,977	\$13,318,511	\$5,890,302	13,318,659	\$14,242,144	\$923,633	7%
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Personnel - Notable Changes in Expenditures

- ¹ \$695,734 Regular Employees increase due to COLA and Merit Increases and addition of one Police Officer position and one Behavioral Health Clinician position
- ² \$38,400 Housing Stipend increase driven by Council direction to increase monthly housing stipend from \$500 to \$800 FY22
- ³ \$5,657 Temporary/PT Employee increase due to addition of one Retired Reserve Officer
- ⁴ \$51,945 Holiday Pay increase due to holiday pay now being budgeted separately from Regular Employees within the Tyler Munis system
- ⁵ \$112,799 Overtime increase based on COLA calculation

Police (1003210)

⁶ \$895,418 overall personnel increase

Operations - Notable Changes in Expenditures

- ⁷ \$18,400 Professional Services increase driven by \$2,500 Gold Sales Monitoring, \$15k Intellihub Software for fleet management, \$500 drone license, and \$400 Survey Monkey license
- ⁸ (\$6,250) Police IGA decrease related to the transition to staffing four (4) GCIC Clerks in-house in FY22
- ⁹ \$8,875 Equipment Repair & Maintenance increase driven by quantity of \$2,500 Radio Repair and Maintenance, \$1,000 increase cost for Weapon Repair and Maintenance, and \$5,000 for Gym /Fitness maintenance and/or replacement of equipment
- ¹⁰ \$4,100 Facility Repair & Maintenance increase driven by increased cleaning services for south precinct from once a week to twice a week and adding \$500 in maintenance for K9 training equipment/building
- ¹¹ \$8,220 Rental - Land and Buildings increase of Lease signed for south substation
- ¹² \$29,112 Insurance increase based on quoted rate increase
- ¹³ \$3,000 Communications increase based on increased recruiting enhancements and new focus on graphic design for social media
- ¹⁴ \$16,550 Travel increase driven by additional attendees to SWAT National Tactical Officers Association Conference, Canine Training School, and attendance for Peer Support Conference Travel
- ¹⁵ \$14,945 Dues and Fees increase driven by \$1,975 monthly cost for Peace Officers Annuity and Benefit Fund Dues, and \$8,755 reduction in GrayKey modules currently not used or needed and the removal of the Omnivore Field Kit
- ¹⁶ \$29,550 Education and Training increase driven by \$13,500 for Jiu Jitsu training for officers, \$6,000 for Canine Training school, \$2,000 for SWAT NTOA Conference, \$2,000 CSI Evidence/Crime Scene Training, \$4,000 for Leadership Training, and \$2,000 for Peer Support Conference
- ¹⁷ \$17,725 Hospitality increase including \$12.6k for two citizen police academy classes (had discontinued during pandemic), Student Public Safety, JCCAPS Quarterly Meetings expanded to Monthly, Coffee with a Cop, and \$1k for Emergency Operations Center during weather/critical events
- ¹⁸ \$2,900 Vehicles increase driven by cost increase for vehicle car washing going from \$7 to \$11 per wash
- ¹⁹ \$1,800 Operating Supplies increase for various breakroom supplies from cleaners to coffee supplies
- ²⁰ \$1,050 Uniforms increase driven by the addition of 4 GCIC Clerks
- ²¹ (\$122,260) Officer Supplies decrease is driven by removing one-time tactical gear and equipment purchases encumbered into FY2022
- ²² \$28,217 overall operations increase

Public Works (1004110)

Personnel		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec) from 2022	% Inc (Dec)
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed		
511100	Regular Employees	\$109,449	-\$3,186	\$0	\$0	\$0	\$0	\$0	
511150	Excess Regular Salaries	\$203	\$0	\$0	\$0	\$0	\$0	\$0	
511153	Gym Membership	\$182	-\$12	\$0	\$0	\$0	\$0	\$0	
511300	Overtime	\$2,034	\$0	\$0	\$0	\$0	\$0	\$0	
512101	Health	\$24,909	\$0	\$0	\$0	\$0	\$0	\$0	
512102	Long-Term Disability	\$659	\$0	\$0	\$0	\$0	\$0	\$0	
512103	Dental	\$1,860	\$0	\$0	\$0	\$0	\$0	\$0	
512104	Life	\$547	\$0	\$0	\$0	\$0	\$0	\$0	
512200	Social Security (FICA)	\$6,515	-\$186	\$0	\$0	\$0	\$0	\$0	
512300	Medicare	\$1,524	-\$43	\$0	\$0	\$0	\$0	\$0	
512400	Retirement	\$17,803	-\$159	\$0	\$0	\$0	\$0	\$0	
512700	Workers Compensation	\$8,745	-\$2,085	\$0	\$0	\$0	\$0	\$0	
Subtotal - Personnel		\$174,429	-\$5,671	\$0	\$0	\$0	\$0	\$0	0%

Operations		FY 2020	FY 2021	FY 2022			FY 2023	\$ Inc (Dec) from 2022	% Inc (Dec)
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed		
521200	Professional Services	\$103,785	\$195,405	\$272,500	\$83,407	\$272,500	\$272,500	\$0	0%
521202	Jacobs (fka CH2M Hill)	\$2,599,312	\$2,580,158	\$2,666,352	\$1,215,227	\$2,666,352	\$2,773,006	\$106,654	4%
521208	Other IGA	\$75,430	\$89,821	\$68,532	\$20,760	\$68,532	\$68,532	\$0	0%
521210	Contracted	\$2,105,013	\$1,956,889	\$2,037,835	\$676,102	\$2,037,835	\$2,086,800	\$48,965	2%
522200	Repairs & Maintenance	\$28,087	\$138,521	\$100,000	\$43,481	\$100,000	\$100,000	\$0	0%
523300	Advertising	\$7,301	\$9,451	\$7,000	\$1,440	\$7,000	\$7,000	\$0	0%
523500	Travel	\$0	\$119	\$0	\$189	\$0	\$0	\$0	0%
523600	Dues & Fees	\$3,075	\$2,921	\$6,000	\$2,150	\$6,000	\$6,000	\$0	0%
523700	Education & Training	\$750	\$0	\$0	\$0	\$0	\$0	\$0	0%
523901	Hospitality	\$159	\$26	\$5,500	\$1,659	\$5,500	\$5,500	\$0	0%
531000	Supplies	\$14,552	\$1,022	\$0	\$64	\$0	\$0	\$0	0%
531120	Office Supplies	\$13,823	\$21,164	\$2,600	\$1,617	\$2,600	\$2,600	\$0	0%
531130	Postage	\$306	\$486	\$500	\$232	\$500	\$500	\$0	0%
531111	Vehicles	\$1,141	\$267	\$0	\$0	\$0	\$0	\$0	0%
531230	Electricity	\$769,967	\$818,797	\$806,076	\$335,860	\$806,076	\$830,076	\$24,000	3%
531703	Operating Supplies	\$45,814	\$63,922	\$75,000	\$67,077	\$75,000	\$125,000	\$50,000	67%
591610	Operating Transfers Out	\$273,717	\$273,717	\$273,717	\$159,668	\$273,717	\$273,717	(\$0)	0%
Subtotal - Operations		\$6,042,233	\$6,152,686	\$6,321,612	\$2,608,933	\$6,321,612	\$6,551,231	\$229,619	4%

TOTAL PUBLIC WORKS	\$6,216,661	\$6,147,016	\$6,321,612	\$2,608,933	\$6,321,612	\$6,551,231	\$229,619	4%
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Personnel - Notable Changes in Expenditures

n/a; all personnel contracted

Operations - Notable Changes in Expenditures

- ¹ \$106,654 Jacobs increase for escalator in the Jacobs / CH2M contract for department staffing based on a set formula using Consumer Price Index and Employment Cost Index. The formula increase would be higher but contract sets a maximum increase cap of 4%
- ² \$48,965 Contracted increase driven by \$38,965 increase in the maintenance contracts for right-of-way maintenance. Additionally \$5,000 increase included for potential expansion of adopt-a-road program
- ³ \$24,000 Electricity increase to align with streetlight and traffic lights added in FY22 and usage costs estimated
- ⁴ \$55,000 Operating Supplies increase to add a glass recycling pilot program (estimated cost of \$50,000) and \$5,000 increase for potential expansion to Household Hazardous Waste event increases in quantity of materials recieved
- ⁵ \$229,619 overall operations increase

Recreation and Parks (1006110)

Personnel		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec) from 2022	% Inc (Dec)	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized			Proposed
511100	Regular Employees	\$162,981	\$152,634	\$238,879	\$73,213	\$238,879	\$213,313	(\$25,566) ¹	-11%
511153	Gym Membership	\$353	\$261	\$360	\$45	\$360	\$180	(\$180)	-50%
511200	Temporary/PT Employee	\$45,993	\$79,026	\$137,683	\$35,232	\$137,683	\$109,096	(\$28,587)	-21%
512101	Health	\$37,152	\$39,567	\$43,556	\$19,243	\$43,556	\$45,653	\$2,097	5%
512102	Long-Term Disability	\$859	\$911	\$875	\$519	\$875	\$917	\$42	5%
512103	Dental	\$2,902	\$2,820	\$2,757	\$1,799	\$2,757	\$2,681	(\$76)	-3%
512104	Life	\$703	\$710	\$702	\$933	\$702	\$1,461	\$759	108%
512200	Social Security (FICA)	\$12,277	\$13,439	\$17,598	\$6,613	\$17,598	\$19,337	\$1,739	10%
512300	Medicare	\$2,205	\$2,753	\$4,116	\$1,547	\$4,116	\$4,523	\$407	10%
512400	Retirement	\$23,171	\$22,336	\$24,847	\$8,296	\$24,847	\$32,353	\$7,506	30%
512700	Workers Compensation	\$1,025	\$489	\$653	\$389	\$653	\$1,357	\$704	108%
Subtotal - Personnel		\$289,621	\$314,947	\$472,026	\$147,828	\$472,026	\$430,871	(\$41,155) ³	-9%

Operations		FY 2020	FY 2021	FY 2022		FY 2023	\$ Inc (Dec) from 2022	% Inc (Dec)	
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized			Proposed
521200	Professional Services	\$0	\$3,365	\$32,282	\$1,385	\$32,282	\$5,000	(\$27,282) ³	-85%
521202	Jacobs (f/k/a CH2M)	\$249,047	\$272,043	\$246,750	\$0	\$246,750	\$256,620	\$9,870 ⁴	4%
521210	Contracted	\$1,013,203	\$1,074,973	\$1,246,500	\$452,087	\$1,246,500	\$1,963,500	\$717,000 ⁵	58%
522200	Repairs & Maintenance	\$525	\$0	\$0	\$0	\$0	\$0	\$0	0%
522320	Rental - Equip. & Vehicles	\$4,208	\$35,477	\$18,500	\$2,902	\$18,500	\$18,500	\$0	0%
523300	Advertising	\$0	\$369	\$0	\$2,219	\$2,219	\$0	\$0	0%
523400	Printing & Binding	\$2,628	\$0	\$2,500	\$4,953	\$4,953	\$8,805	\$6,305 ⁶	252%
523500	Travel	\$1,240	\$26	\$2,760	\$1,135	\$2,760	\$30,592	\$27,832 ⁷	1008%
523600	Dues & Fees	\$2,698	\$3,690	\$7,155	\$6,716	\$7,155	\$7,375	\$220	3%
523700	Education & Training	\$100	\$427	\$500	\$350	\$500	\$500	\$0	0%
523901	Hospitality	\$15,059	\$20,055	\$20,500	\$7,893	\$15,786	\$20,500	\$0	0%
523903	Merchant Services Charge	\$394	\$472	\$1,000	\$686	\$1,000	\$1,000	\$0	0%
531120	Office Supplies	\$4,763	\$875	\$3,490	\$478	\$3,490	\$3,490	\$0	0%
531130	Postage	\$57	\$0	\$200	\$0	\$200	\$200	\$0	0%
531111	Vehicles	\$24,422	\$0	\$1,500	\$0	\$1,500	\$1,500	\$0	0%
531210	Water/Sewage	\$61,263	\$80,659	\$95,220	\$20,121	\$95,220	\$131,220	\$36,000 ⁸	38%
531220	Natural Gas	\$5,619	\$4,996	\$4,992	\$3,887	\$4,992	\$5,304	\$312	6%
531230	Electricity	\$122,908	\$121,816	\$133,548	\$57,077	\$133,548	\$180,000	\$46,452 ⁹	35%
531600	Small Equipment	\$434	\$0	\$2,500	\$0	\$2,500	\$2,500	\$0	0%
531703	Operating Supplies	\$106,285	\$118,400	\$197,000	\$103,766	\$197,000	\$375,000	\$178,000 ¹⁰	90%
531710	Uniforms	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	0%
Subtotal - Operations		\$1,614,853	\$1,737,642	\$2,017,897	\$665,657	\$2,017,855	\$3,012,606	\$994,709 ¹¹	49%

TOTAL RECREATION AND PARKS	\$1,904,474	\$2,052,590	\$2,489,923	\$813,484	\$2,489,881	\$3,443,477	\$953,554	38%
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Personnel - Notable Changes in Expenditures

¹ (\$25,566) Regular Employees decrease due to COLA and Merit increases

² (\$41,155) overall personnel decrease; all increases formula driven

Operations - Notable Changes in Expenditures

³ (\$27,282) Professional Services appears as decrease driven by shifting costs for full-time Volunteer Coordinator to travel line

⁴ \$9,870 Jacobs increase for escalator in the Jacobs / CH2M contract for department staffing based on a set formula using Consumer Price Index and Employment Cost Index. The formula increase would be higher but contract sets a maximum increase cap of 4%

⁵ \$717,000 Contracted increase driven by Parks Maintenance contract increase, and a 2/3 year maintenance contract for Cauley Creek Park

⁶ \$6,305 Printing & Binding increase driven by increase volume for addition of North Fulton Special Needs Program Guide

⁷ \$27,832 Travel increase due to increased hotel costs and addition of Volunteer Coordinator position attendance at GRPA Annual Conference

⁸ \$36,000 Water/Sewage increase driven by adding utilities at Cauley Creek Park

⁹ \$46,452 Electricity increase driven by adding electricity at Cauley Creek Park

¹⁰ \$178,000 Operating Supplies increase by adding expanded special event line up and enhancements to winter festival

¹¹ \$994,709 overall operations increase

Capital Projects and Enhancements (Fund 301)

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

Summary of Funded Requests

			Funded
1	Communications	Website Redesign and Content Management System Overhaul	\$100,000
2	Fire	Fire Station #63: Construction Documents	\$300,000
3	Human Resources	Citywide Compensation and Classification Study	\$25,000
4	Human Resources	Compensation and Classification Study – Initial Implementation	\$250,000
5	Human Resources	Personnel Addition: Administrative Assistant	<i>in Operations</i>
6	Police	Backup 911 Center Build-out – Capital Contribution	\$50,000
7	Police	Personnel Addition: Behavioral Health Clinician	<i>in Operations</i>
8	Police	Personnel Addition: New Police Officer on Clinician Officer Response Team	<i>in Operations</i>
9	Police	Vehicle Addition – Patrol Vehicle for New Police Officer on COR Team	\$60,000
10	Public Works	Taylor Road Lighting Expansion	\$150,000
11	Public Works	HAWK Signal Addition on Brumbelow Road at Newtown Park and Mt Pisgah	\$100,000
12	Public Works	Collector Road Safety Improvements	\$600,000
13	Rec and Parks	Cauley Creek Park Staff / Contracted Resources for Operations	\$500,000
14	Rec and Parks	Creekside Park - Right-of-Way Funding	\$1,500,000
15	Rec and Parks	Parks Plan Implementation Projects	\$1,000,000
			\$4,635,000

As the Budget must be balanced, not all requests for capital projects, personnel additions, and/or enhancements were recommended for funding. The following requests are explained and described with the amount of funding that was requested. For additional capital / enhancement requests to be funded, either additional revenues need to be identified or existing expenditures need to be reduced to maintain a balanced budget.

Summary of Unfunded Requests

			Funded	Requested
16	City Clerk	Personnel Addition: Records Clerk	\$0	\$45,000
17	City Manager	Personnel Addition: Assistant City Manager	\$0	\$225,000
18	Community Develop	Newtown Community Area Master Plan	\$0	\$250,000
19	Community Develop	Revitalization Plan: Medlock Bridge at State Bridge Road	\$0	\$250,000
20	Facilities	Lift and Trailer	\$0	\$53,000
21	Fire	Digital Fire Extinguisher Training System	\$0	\$16,210
22	Fire	Personnel Addition: Administrative Assistant	\$0	\$55,000
23	Police	3D Crime Scene Scanner	\$0	\$60,000
24	Police	Personnel Addition: Two Additional Officers - Community Oriented Policing	\$0	\$354,430
25	Police	Personnel Addition: One Additional Officer - Cauley Creek Park	\$0	\$177,215
26	Public Works	Intelligent Traffic System (ITS) Enhancements	\$0	\$500,000
27	Public Works	Intersection Improvements (from Prioritization Policy)	\$0	\$500,000
28	Public Works	Sidewalk / Trail Additions (from Prioritization Policy)	\$0	\$500,000
				\$2,985,855

Details of Funded Requests

1	Website Redesign and Content Management System Overhaul	Funded:	\$100,000
	<i>Requested by:</i> Communications		<i>Requested:</i> \$100,000
<p>The City's current website is the principal communication and engagement tool for residents, businesses, employees, and visitors. The website was last redesigned in 2016. Software advances and needed changes to the website content management system necessitate a structural overhaul. Many government websites undergo website redesigns every 5-10 years due to changing technology, federal accessibility requirements, and the varying needs of constituencies. The redesign will leverage more powerful and innovative content management resources and platforms to allow for a more streamlined communications experience for website users/visitors and diverse technologies for users to access information and improved interaction and engagement.</p>			

2	Fire Station #63: Construction Documents	Funded:	\$300,000
	<i>Requested by:</i> Fire		<i>Requested:</i> \$300,000
<p>Built in 1983, Fire Station #63 is the oldest Fire Station serving Johns Creek. The design and age of the building combined with the materials used in construction have resulted in frequent repair issues over the years. Most recently, the building has experienced mold, a plethora of plumbing, mechanical, structural and roofing issues. After engaging a building envelope firm (to look at roof, windows, fascia issues) in 2018 and reviewing again in 2021 with the firm assisting the City in resetting the accruals for the long-term maintenance of the fire stations, staff believes the temporary fixes possible have all been made. The requested funding is anticipated to cover the initial engineering and construction documents for a replacement station. Depending on the scope and features of the desired replacement station (such as ancillary uses included as part of the new building) the funding amount may need to be adjusted. As the scope, scale, and complexity of the building increase, the cost to engineer and complete construction documents increases.</p>			

3	Citywide Compensation and Classification Study	Funded:	\$25,000
	<i>Requested by:</i> Human Resources		<i>Requested:</i> \$25,000
<p>In today's competitive job market, the City faces challenges in both retention and recruitment. Upon incorporation, the City purposely set compensation to lead the market in terms of salary and benefits in an effort to attract the best and brightest. For the first decade or so the strategy worked effectively and the City had its choice of top talent. The use of cost of living adjustments have attempted to keep the City competitive in terms of salary but the City no longer leads the market in salary or benefits. A true salary and compensation study has not been completed since incorporation. Best practices suggest that compensation should be formally reviewed every two to three years. An informal study (driven by the City Manager's Office) was completed in 2016 but no changes to salary ranges, grades, or wage compression issues were addressed. Engaging a third-party consulting firm to conduct a Compensation and Classification Study would inform further budgeting and planning efforts to appropriately compensate City employees. Although government employees are typically motivated by the intrinsic rewards of providing public service, they must also financially provide for their families. Based on similar efforts conducted by sister cities in Brookhaven, Sandy Springs, and Roswell, it is anticipated that the study will provide recommendations related to how to make the City competitive in the market as well as addressing internal pay equity. Although the public safety departments (Police and Fire) make up over 75% of the employee base, it is recommended that the Compensation and Salary study be completed for all City positions.</p>			

4 Compensation and Classification Study – Initial Implementation	Funded: \$250,000
<i>Requested by:</i> Human Resources	<i>Requested:</i> \$250,000
<p>In preparing for the Compensation and Classification Study budget request, the Police Department conducted an informal study using available data from sister agencies in north metro Atlanta. The informal data shows Johns Creek is middle of pack to lagging the market for salary and benefits which is believed to be a contributing factor to some of the recruitment and retention issues facing the City and specifically the Police Department. To implement the compensation and classification study, funding will need to be provided to address identified issues. Although the cost of implementation is anticipated to be phased in over time, providing funding for initial implementation in FY2023 would clearly communicate to City employees the value placed on employees and the desire to retain the best and brightest talent.</p>	

5 Personnel Addition: Administrative Assistant	Funded: in Operations
<i>Requested by:</i> Human Resources	<i>Requested:</i> \$69,000
<p>The staffing and responsibilities of the Human Resources Department has evolved over the years. At this point the team includes a Director and two Human Resources Generalists. The effectiveness of these three professionals would be significantly increased if a fourth member were added to the team to handle the more administrative functions that consume significant time but are not necessarily the highest and best use of the professional staff team bandwidth. From processing invoices and reconciling purchasing card receipts to filing, scanning, recruiting follow up, and compliance checks for record-keeping, the number of administrative tasks have mounted to a point to necessitate a full-time administrative assistant. With the addition, the human resources professionals will be able to be more responsive to employee needs. This addition would allow for the team to spend their efforts on more strategic efforts including employee training, employee engagement and improving other workforce initiatives. This position would also be shared with IT to assist with their administrative functions. Some of these tasks were previously handled by an administrative role shared with Finance but that Finances' role has expanded and now requires 100% of that individual's time.</p>	

6 Backup 911 Center Build-out – Capital Contribution	Funded: \$50,000
<i>Requested by:</i> Police	<i>Requested:</i> \$50,000
<p>Johns Creek partnered with Sandy Springs to create the Joint Public Safety Facilities of the Chattahoochee River 9-1-1 Authority or ChatComm for short. ChatComm serves as our Public Safety Answering Point (or PSAP) meaning 9-1-1 calls from Johns Creek are answered by ChatComm call-takers. ChatComm also dispatches our police and fire resources to emergency situations. Council approved the IGA with Sandy Springs to form ChatComm on November 1, 2008, and the agreement has been renewed twice for five-year terms on July 1, 2014 and July 1, 2019. As the agreement approaches renewal in July 2024, one of the issues the partner cities have been discussing is the importance of having a more reliable backup 9-1-1 center. Sandy Springs City Hall was built out with additional shell space that could be hardened and used as the backup 9-1-1 center but the renovation is anticipated to require capital contributions from both partners. As both Sandy Springs and ChatComm operate on a budget year that runs July 1 - June 30, the cost estimating has not yet been completed. The proposed capital contribution would set aside a starting point for refinement at the mid-year point when cost estimates have been reviewed and vetted by both parties.</p>	

7	Personnel Addition: Behavioral Health Clinician	Funded: in Operations
	<i>Requested by:</i> Police	<i>Requested:</i> \$85,000
<p>In 2020, the City approved a partnership with Behavioral Healthcare Link to provide a clinician to work alongside Johns Creek Police Department personnel responding to calls for service involving mental illness and/or crisis intervention. The Police Department assigned a Crisis Intervention Officer to work with the clinician and the pair formed the Clinician Officer Response Team. The Clinician Officer Response Team began responding to calls in February 2021. In the beginning, the Clinician worked a Monday through Friday 10:00 am – 2:00 pm schedule and was on-call for our Crisis Intervention Team Officer and Patrol Officers during the afternoon and early evenings. During 2021, our CIT Officer and assigned Clinician were able to respond during the day to multiple critical mental health incidents to assist Officers and citizen consumers. Additionally, the team had the opportunity to follow-up on incidents previously handled by Patrol Officers and were able to offer support and mental health services for citizens in need. The CIT Officer and BHL Clinician received numerous positive and supportive comments from the mental health consumers they assisted along the way. The department also received many commendations for their work and assistance they are providing our citizens going through crisis situations.</p> <p>As we entered 2022, BHL advised the City they were experiencing staffing issues and our assigned professional would be in and out of the office at times assisting the company at other locations. As weeks and months have passed, we have seen very little of our assigned clinician. In reaching out to sister cities that have likewise stepped up to better address mental health incidents, the City's experience is not unique. The proposed effort of directly hiring a Behavioral Health Clinician, mirrors the path followed by sister agencies including Brookhaven, Dunwoody, and Gainesville. Having a Behavioral Health Clinician as a direct staff member is anticipated to increase our ability to respond and provide more stability to the Clinician Officer Response Team.</p> <p>The role of the Behavioral Health Clinician will be to act as a liaison between the City and the various social service agencies providing follow-up and monitoring of cases upon request from department members or from cases referred to the police department from other sources. Working with the Crisis Intervention Team, the Behavioral Health Clinician will help provide a coordinated community policing response with access to a variety of agencies to deal with severe personal and family problems signaled by recurring calls for police service. In calls for service, the Behavioral Health Clinician will assess a client's needs for referral to other social and mental health agencies, emergency shelters, financial assistance and assistance with on scene crisis intervention.</p>		

8	Personnel Addition: New Police Officer on Clinician Officer Response Team	Funded: in Operations
	<i>Requested by:</i> Police	<i>Requested:</i> \$117,215
<p>The background of the Clinician / Officer Response Team is described above with the support for the hiring of the Behavioral Health Clinician. The need for an additional Police Officer on the Crisis Intervention Team is demonstrated in the caseloads related to mental health issues. In 2021, the Crisis Intervention Team was assigned 188 cases for follow-up. In 2022 (through May 10, 2022) the Crisis Intervention Team has been assigned 72 cases. Due to the high volume of cases and lack of availability of the clinician, for the last several months our unit case load has been issued out to other trained Crisis Intervention Team officers and supervisors to assist with follow-up, call backs and assistance. Although all cases need a certain amount of follow-up, cases involving mental health and the support services have a heightened level of importance for timely and dedicated follow-up and follow-through. In order to provide these services, having an appropriate level of staffing is vital. Based on the caseload which is anticipated to continue to grow, adding a police officer to the Clinician Officer Response Team addresses a critical need for our community.</p>		

9	Vehicle Addition – Patrol Vehicle for New Police Officer on COR Team	Funded: \$60,000
	<i>Requested by:</i> Police	<i>Requested:</i> \$60,000
<p>The background of the Clinician / Officer Response Team is described above in the two preceding requests. The need for an additional police officer to expand the Clinician / Officer Response Team is supported by the caseloads and community needs. For the new police officer to be effective, he or she will need a patrol vehicle. As the vehicle is an addition to the fleet (rather than replacement of an existing vehicle), the request is presented as a capital request rather than funded through the Vehicle Replacement Accrual.</p>		

10	Taylor Road Lighting Expansion	Funded:	\$150,000
	<i>Requested by:</i> Public Works	<i>Requested:</i>	\$150,000
<p>With the proximity of several neighborhoods to Chattahoochee High School and Taylor Road Middle School, there is a high volume of pedestrian traffic along Taylor Road. In 2018, Council approved a street lighting pilot project to add streetlights on Taylor Road between Egmont Drive and Anclotte Drive. In 2019, the streetlights were upgraded to brighter/higher lights to eliminate unlighted areas between the light placements. The requested funds will enable staff to expand the street lighting on Taylor Road to the second phase - from Anclotte Drive across the front of Chattahoochee High School to Starfire Lane. This second phase expansion is anticipated to improve pedestrian visibility and safety along this corridor. If well received by the community and school, staff anticipates requesting additional funding, as part of a future Budget, to complete the remaining section of Taylor Road from Jones Bridge Road to Egmont Drive.</p>			

11	HAWK Signal Addition on Brumbelow Road at Newtown Park and Mt Pisgah	Funded:	\$100,000
	<i>Requested by:</i> Public Works	<i>Requested:</i>	\$100,000
<p>Newtown Park is alive with activity from athletic games and practices to special events like the summer concert series and movies in the park. Across Brumbelow Road, the Mount Pisgah sports complex also has a significant amount of activity, especially in the fall related to sporting events. The City and Mount Pisgah have developed a good working relationship that allows residents and visitors to use Mount Pisgah's parking facilities as overflow and the City reciprocates to serve as overflow parking facilities when there are not high intensity uses going on in Newtown Park. The cross facility parking leads to significant pedestrian traffic crossing Brumbelow Road between Newtown Park and Mount Pisgah. Adding a HAWK (high intensity activated crosswalk) signal on Brumbelow Road near the Newtown Park entrance across from the Mount Pisgah sports complex would significantly improve pedestrian safety. HAWK signals are ideal for locations where a traffic signal is not warranted for vehicular traffic, but is warranted for pedestrian traffic as it will only stop vehicles when activated by crossing pedestrians.</p>			

12	Collector Road Safety Improvements	Funded:	\$600,000
	<i>Requested by:</i> Public Works	<i>Requested:</i>	\$150,000
<p>Although the Transportation Special Purpose Local Option Sales Tax extension (TSPLOST II) provides significant funding for transportation projects, none of the identified program areas include making safety improvements to collector roadways. Staff has identified a number of locations around the City where collector roadways (those streets that "collect" traffic from neighborhood roads and convey it to arterial roadways) have exceedingly narrow shoulders with steep slopes outside the roadway but are not nearby any upcoming sidewalk projects or intersection improvements. For example, Parsons Road has practically no paved shoulder, a few feet of grass or dirt followed by a significant slope that drops 15-20 feet in some areas directly adjacent to the roadway. Although these substandard shoulders could not be built today (as they do not meet code), they provide an opportunity for the City to increase the safety of the transportation system. The proposed funding would enable staff to evaluate collector roadways, identify, and install improvements to enhance the safety of the roadway. In particular, staff anticipates starting with Parsons Road. As the most cost-effective solutions (like standard metal thrie beam guardrail) would not be in keeping with the character of the roadway, staff would evaluate options that may work given the characteristics of the roadway such as concrete barriers or alternative guardrail systems.</p>			

13	Cauley Creek Park Staff / Contracted Resources for Operations	Funded:	\$500,000
	<i>Requested by:</i> Rec and Parks	<i>Requested:</i>	\$500,000
<p>At 203 acres, the construction of Cauley Creek Park will double the amount of city-provided recreational amenities. Cauley Creek Park is a top priority for Council and was the driving force behind the 2016 Parks Bond. However, to manage this new park amenity, additional staff capacity for operations will be needed. With the park on schedule to open to the public in FY2023, operational support - either insourced personnel or contracted personnel will be needed to oversee and manage the operations and maintenance of the facility, fields, courts, and grounds. The requested funding is anticipated to provide for either staff salary and benefits or contractual personnel.</p>			

14	Creekside Park - Right-of-Way Funding	Funded:	\$1,500,000
	<i>Requested by:</i> Rec and Parks	<i>Requested:</i>	\$2,500,000
<p>To provide a community gathering area and strengthen the City's identity, Council is working to create a Town Center for Johns Creek. After unanimously approved the Town Center Vision and Plan, Council adopted a conceptual design for Creekside Park (21 acres owned by the City anchored by two in-line stormwater retention ponds including the "North Pond" behind City Hall and two parcels along Medlock Bridge Road). Council has identified funding to complete the engineering of construction documents through the Parks Bond and TSPLOST I. Council has expressed interested in providing construction funding for the trail through the south pond area and connecting up to East Johns Crossing through TSPLOST I. Council has decided to use TSPLOST II to fund the remainder of the loop of the trail around the north pond and some landscaping. Additional funding is needed for the elements outside of the trail such as the amphitheater and stage. Future Work Session discussion is anticipated for formal Council authorizations in TSPLOST I and II to move available funds into the project and review the details of the cost estimates. As not all elements can be funded with TSPLOST dollars, the requested funds would begin to set aside funding for the elements not related to transportation (or otherwise eligible for funding through TSPLOST). As the project is anticipated to transition to the right-of-way acquisition phase in FY2023, the requested funding would assist with acquisition of areas outside of the trail funded through TSPLOST.</p>			

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

Details of Unfunded Requests

The following requests are not presently funded in the presented budget. For any of these additional capital / enhancement requests to be funded, either additional revenues need to be identified or existing expenditures need to be reduced to maintain a balanced budget.

16	Personnel Addition: Records Clerk	Funded:	\$0
	<i>Requested by:</i> City Clerk	<i>Requested:</i>	\$45,000
<p>The City Clerk's Office has three full-time employees (City Clerk, Assistant City Clerk, and Records Clerk) and one part-time employee who assists the Records Clerk in scanning records. The requested funding would convert the part-time position into a second full-time Records Clerk (and eliminate the part-time position). With the current Records Clerk approaching retirement, having a second full-time Records Clerk would assist in a seamless knowledge transfer and provide for succession planning. A second Records Clerk would serve in a primary role when the Records Clerk is out of the office. Having a second Records Clerk would help oversee responding to Open Records Requests thus allowing the City Clerk to continue to focus on Council needs, serving City Boards, Commissions, and Committees, and other necessary duties. The requested funding would cover the difference in salary between the part-time and full-time position and the associated benefits of a full-time position.</p>			

17	Personnel Addition: Assistant City Manager	Funded:	\$0
	<i>Requested by:</i> City Manager	<i>Requested:</i>	\$225,000
<p>The staffing of the City Manager's Office has fluctuated over the years. Although there has always been at least the City Manager and an Executive Assistant, the number of Assistants has varied from as high as three Assistant City Managers to the current staffing of an Assistant City Manager and an Assistant to the City Manager. Considering the Council's goals and objectives for FY2023 and beyond, the current workload, and capacity, adding a second Assistant City Manager position would be a means to decrease the bottleneck effect that occurs now when the increased pace of the new Council and increased number of projects exceeds the available capacity. Presently the City Manager's Office works to prioritize and plan out implementation to match the available capacity. However, this approach does not always meet the urgency or pace at which the new Council is interested to advance initiatives in addition to the requirements of day-to-day administration and management of the City. Adding a second Assistant City Manager would allow for greater implementation capacity that may better match the pace that the new Council has set forth. The requested funding would cover the salary, benefits, and education/training, dues and fees associated with the professional position.</p>			
18	Newtown Community Area Master Plan	Funded:	\$0
	<i>Requested by:</i> Community Development	<i>Requested:</i>	\$250,000
<p>The Comp Plan describes the future land use and redevelopment in each character area of the City. In the Newtown area, the Comp Plan envisions the suburban shopping center located along Holcomb Bridge Road will be rezoned to mixed-use, to attract private investors willing to transform the shopping center into a walkable, low-intensity mixed-use area with local retail, office, residential, and public spaces that would showcase this southern gateway into the City from Roswell and GA 400. The Comp Plan suggests a local area study should be conducted to plan for the redevelopment of at least one existing shopping center. The plan would guide the private sector in the amenities desired by the community, as well as the City's design standards. The plan would likely result in an overlay standard applicable to commercial developments in the Newtown Character Area, providing for a uniform look and feel of existing commercial properties (as they redevelop over time) and promote a more walkable, village-like environment. By creating conceptual redevelopment plans for select sites, the project would positively impact larger commercial developments in the area and revitalize the area in the years to come.</p>			
19	Revitalization Plan: Medlock Bridge at State Bridge Road	Funded:	\$0
	<i>Requested by:</i> Community Development	<i>Requested:</i>	\$250,000
<p>The Comp Plan describes the future land use and redevelopment in each character area of the City. For each of the village nodes, the Comp Plan envisions ways to revitalize and desired redevelopment at the big picture level based on the community. The Comp Plan suggests a local area study or Master Plan should be conducted to plan for the redevelopment at each village node. The plan would guide the private sector in the amenities desired by the community, as well as the City's design standards. Staff would suggest beginning with a Master Plan for the Medlock area, specifically looking at all "four corners" of the intersection and understanding the existing commercial uses. Although the roadway intersection of Medlock Bridge Road at State Bridge Road is the most heavily traveled in the City, it does not generate the required "customer traffic" to support the businesses at these shopping areas leading to high business turnovers. Compared to other shopping centers, these centers maintain longer periods of vacancies and are occupied by more personal service related commercial uses. Revitalizing and supporting the business community by planning for a vibrant future will lead to improved utilization.</p>			
20	Lift and Trailer	Funded:	\$0
	<i>Requested by:</i> Facilities	<i>Requested:</i>	\$53,000
<p>To complete maintenance and repairs inside City Hall and the Fire Stations, several times a year, staff rents a lift to safely and easily reach higher elevated areas. Lift rental for the day is typically around \$2,000. Rather than continue to rent a lift, the City could purchase a lift and associated trailer. The lift and trailer could be taken to different City facilities (such as from City Hall to a fire station) as needed for repairs and maintenance. Although a lengthy return on investment, theoretically the cost of the lift and trailer would eventually be offset by the "savings" of not having to rent a lift for the repair needs.</p>			
21	Digital Fire Extinguisher Training System	Funded:	\$0
	<i>Requested by:</i> Fire	<i>Requested:</i>	\$16,210

The Fire Department has a propane-based fire extinguisher training system that is used for outreach to teach members of the community how to properly use a fire extinguisher so that they are more prepared for emergencies. Prior to the COVID-19 pandemic, the current propane-based system was used in outreach efforts at offices, businesses, and outdoor public events. The system has certain limitations in that it can only be used outdoors in areas separated from combustible material (essentially in parking lots without vehicles nearby or plaza areas without landscaping). The requested digital fire extinguisher training system is anticipated to increase the opportunities at which the Fire Department's Community Outreach Coordinator could teach the community how to properly use a fire extinguisher. The digital aspect of the training system allows the system to be used indoors with minimal space requirements and no constraints due to weather. The digital system is rechargeable and does not use propane or other flammable materials or equipment.

22	Personnel Addition: Administrative Assistant	Funded:	\$0
	<i>Requested by:</i> Fire	<i>Requested:</i>	\$55,000
<p>The Fire Department staffing of headquarters has changed through the years. At this point the headquarters team includes eleven positions with nine sworn and two civilians (one of which is the Building Operator previously in Facilities). The sworn positions of the Fire Chief, two Deputy Fire Chiefs, Support Services Captain, Fire Marshal, Deputy Fire Marshal, EMS Coordinator, Training Officer, and Community Outreach Coordinator are supported by one Executive Assistant. In practice this means each member of the team does some portion of administration and clerical tasks needed to accomplish their jobs. The addition of an the Administrative Assistant position would assist with clerical and administrative duties of the Fire Department headquarters team. The requested funding is anticipated to cover salary and benefits for the position.</p>			

23	3D Crime Scene Scanner	Funded:	\$0
	<i>Requested by:</i> Police	<i>Requested:</i>	\$60,000
<p>The Police Department Crime Scene Unit continues to rely on hand-drawn sketches and photographs for documenting crime scenes or borrowing a three dimensional (3D) laser Crime Scene Scanner from a nearby jurisdiction. 3D laser scanners are preferred to hand sketches because of the higher level of accuracy in depicting the relational aspect of each piece of evidence so investigators can rebuild and reconstruct crime scenes. The purchase of a 3D Crime Scene Scanner would be of benefit to both the Crime Scene Unit and the Traffic Enforcement Unit who would use the scanner to document serious injury and fatality accident investigations.</p>			

24	Personnel Addition: Two Additional Officers - Community Oriented Policing	Funded:	\$0
	<i>Requested by:</i> Police	<i>Requested:</i>	\$354,430
<p>Adding two additional Police Officers to the Community Oriented Policing (Special Operations) unit would provide the additional resources needed for proactive outreach to be responsive to the needs of our diverse citizenry. Although the Police Department works to interface with the homeowners associations and business community, there is not enough human capital (police officers) available to both handle the day-to-day response to calls and report writing as well as the desired proactive relationship building with the community.</p> <p>The request for two additional officers aligns with needed as outlined in the Police Department's Multi-Year Plan and assists in ensuring sufficient police staffing. Although sufficient staffing does not guarantee safety, having resources available to respond to community service requests and proactively work with residents and businesses has proven to be one of the most effective means to keep crime low and the community safe. The requested funding includes salary, benefits, education/training, officer supplies, and a patrol vehicle for each officer.</p>			

25	Personnel Addition: One Additional Officer - Cauley Creek Park	Funded:	\$0
	<i>Requested by:</i> Police	<i>Requested:</i>	\$177,215
<p>With Cauley Creek Park set to open in FY2023, the 203-acre park was designed to include a Police precinct in part to reinforce the notion and concept of Johns Creek parks as safe spaces as well as for the logistical need of having officers based out of and regularly using Cauley Creek Park for bike patrol and other high-touch, community-friendly means to maintain Johns Creek's standard for safety to this new community park. Proactively adding an additional Police Officers to the Community Oriented Policing (Special Operations) unit would provide the additional resources anticipated to begin addressing the service needs of Cauley Creek Park.</p>			

26	Intelligent Traffic System (ITS) Enhancements	Funded:	\$0
	<i>Requested by:</i> Public Works	<i>Requested:</i>	\$500,000
<p>The City utilizes an advanced Intelligent Traffic System (ITS) to synchronize traffic signal timing system for the City's 80 traffic signals. The entire system relies on a fiber backbone connecting back to the Traffic Control Center (TCC) at City Hall. Over the years the City has built the system by setting aside General Fund dollars for enhancements and connections. Council has supporting using \$1M in funding from the Transportation Special Purpose Local Option Sales Tax extension (TSPLOST II) for ITS fiber connectivity. Specifically those funds will add fiber along Bell Road and Old Alabama Road thereby creating redundancy and increasing reliability for instances and occasions when construction or unanticipated work disrupts the main fiber loops connecting the City's traffic signal system. However, additional improvements could be made to other parts of the system if additional funding was available.</p>			

27	Intersection Improvements (from Prioritization Policy)	Funded:	\$0
	<i>Requested by:</i> Public Works	<i>Requested:</i>	\$500,000
<p>Johns Creek has 80 signalized and many more un-signalized intersections on arterial and collector roadways. Improvements at intersections enhance the transportation by addressing safety and/or operational needs. Since 2018, Council has been setting aside General Fund dollars for intersection improvements to forward safety improvements based on the Intersection Prioritization Policy (which ranks intersections in need of safety improvements based on crash history, crash severity, sight distance, traffic calming, and speeding). Through the first Transportation Special Purpose Local Option Sales Tax (TSPLOST I), the Council advanced operational improvements at intersections such as those on the Medlock Bridge corridor. Through the extension of TSPLOST (TSPLOST II), the Council set aside additional funds to improve the next two intersections from the Intersection Improvement Policy. The requested funding would allow staff to begin engineering for the next prioritized segment based on the Intersection Improvement Policy.</p>			

28	Sidewalk / Trail Additions (from Prioritization Policy)	Funded:	\$0
	<i>Requested by:</i> Public Works	<i>Requested:</i>	\$500,000
<p>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. Although the Transportation Special Purpose Local Option Sales Tax extension (TSPLOST II) provides \$16.5M for investments in the sidewalk and trail network in the City there are over \$100M of identified sidewalk and trail projects identified across the City. The requested funding would allow staff to begin engineering for the next prioritized segment based on the Sidewalk Prioritization Policy.</p>			

Infrastructure Maintenance Accrual (Fund 302)

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

Maintenance Accruals	Beginning Balance	FY2023		Ending Balance
		Contributions	Projects	
Roads and Right-of-Way	\$3,287,952	\$6,305,913	\$4,350,000	\$5,243,865
Sidewalks and Trails	\$1,226,491	\$592,881	\$400,000	\$1,419,372
Traffic Signal System	\$1,796,799	\$755,302	\$150,000	\$2,402,101
Bridges, Tunnels, and Dams	\$1,316,260	\$786,160	\$0	\$2,102,420
Parks	\$1,991,555	\$1,903,803	\$1,600,000	\$2,295,358
Fire Stations	\$1,716,995	\$285,000	\$190,000	\$1,811,995
City Hall	\$730,104	\$215,000	\$342,000	\$603,104
Land Acquisition	\$611,440	\$730,754	\$0	\$1,342,194
Total	\$12,677,596	\$11,574,813	\$7,032,000	\$17,220,409

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

Infrastructure Maintenance Projects Described

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

City Hall Repairs and Maintenance/Facilities

1	City Hall - HVAC Replacement - Phase II	\$200,000
<p>The heating, ventilation, and cooling systems (HVAC) for City Hall continues to be of significant concern. The system is operated by four rooftop units (RTUs) and over 80 plenum induction PIUs operating in zones throughout the building - the overwhelming majority are original to the building. In FY2022, the City budgeted phase I of the HVAC replacement project to replace the one failing RTU and add forced heated air capability to the other RTUs to make it more possible for the PIUs to maintain the temperature throughout the building during business hours. Although that project is of significant benefit, the remaining PIUs need to be replaced. The requested funding is anticipated to begin the wholesale replacement of the failing and aging PIUs throughout the building.</p>		
2	City Hall - General Repairs and Maintenance	\$75,000
<p>Since moving into the City Hall building, all of the existing building systems (plumbing, electrical, etc.) have required repairs. Based on historical repair projects, the requested \$75K is anticipated to cover plumbing, electrical, minor roof repairs, window and door repairs, and life safety related repairs. Examples of plumbing repairs include toilet, urinal, and facet replacement parts. Examples of electrical repairs include infrared inspections, exterior lights, and parking lot lights. Examples of roof, window, and door repairs typical relate to issues (such as leaks) discovered through inspections. Examples of life safety related repairs or replacements typically include repairs to the fire alarm control panel or other alerting devices and systems, batteries, and parts for the systems.</p>		
3	City Hall - Painting Interior Common Areas	\$67,000
<p>The City Hall interior corridors/open areas, restrooms, stairwells, Council Chambers / Court Chambers, and conference rooms have become marked and scuffed with the use of the building over the past three years. Although "touch-up" repairs have been done over time, the building common areas are in need of fresh paint. The requested funding is based on quotes for the work and the painting is anticipated to improve the overall appearance of our building.</p>		

Fire Station Repairs and Maintenance

4	Fire Station #61 Overhead/Apparatus Bay Door	\$125,000
<p>Fire Station 61 was constructed in 1991 and is equipped with the original apparatus bay doors, which are showing their age. The doors and operators are regularly in need of repair and finding parts for repairs is becoming increasingly difficult due to the outdated technology and/or design of the doors and openers. The overhead / apparatus bay door project will replace all six (three in the front and three in the back) overhead / apparatus bay doors with new sectional doors.</p>		
5	Fire Station Repairs and Maintenance	\$65,000
<p>Routine facility repairs and incidental repairs associated with all four fire stations. The proposed funding is anticipated to provide for incidental repairs needed throughout the year to include: plumbing, electrical, HVAC, structural, and mechanical (such as overhead door and motor repairs). As the fire station are operated 24 hours a day, every day of the year, repairs are needed to maintain the functionality of these locations.</p>		

Road and Right-of-Way Projects

6	Resurfacing (Main Roads + Neighborhood Roads)	\$3,000,000
<p>In 2011, the City completed a pavement study to identify and prioritize resurfacing efforts. Ranked on a 100-point scale, the majority of the City's roadways were in poor condition. The Council set a target Pavement Quality Indicator (PQI) score of 70 and committed to a \$4-\$5M investment annually for five years to improve the quality of the roadways. In 2016, the City accelerated the plan by increasing the annual investment through the use of reserves. In 2018, the City completed what was originally planned as a five year initial push in four years and had resurfaced every roadway originally scored below a PQI of 70. In January 2018, the City completed a new pavement study and re-ranked all the roadways. The updated assessment showed the overall conditions of the roadways had improved. Instead of \$4-\$5M annually, a step-down level of annual investment of \$3M was anticipated to be needed to maintain a PQI score of 70 for the next five years. The requested \$3M will continue the City's efforts to resurfacing neighborhood and main roads based on the pavement study to reduce future paving costs due to continued pavement failure (potholes). Construction, engineering, and inspection (CEI) costs are included in the requested amount.</p>		
7	Roadway Patching	\$600,000
<p>Vehicle usage and weather cause roadways to deteriorate over time. The distresses / deterioration in the asphalt is evidenced in cracks and potholes. Asphalt patching is one of the most effective ways to address significant potholes. Additionally, annual roadway patching efforts are vital to stop the deterioration of roads to the point that they must be fully reconstructed when resurfaced. As such, asphalt patching and pothole repair are a part of the City's long-term strategy to gradually improve the condition of the roads.</p> <p>Historically the City has set aside \$600K for roadway patching. The segments for patching would be identified based on Pavement Quality Index scores, potholes, and other identified roadway failures (cracks, gaps, roughness). The segments will be determined after the funding amount has been settled. If additional funds were available, additional roadways could be patched.</p>		
8	Citywide Roadway Pavement Conditions Assessment	\$150,000
<p>Every five years the City completes a pavement conditions analysis to identify and prioritize resurfacing efforts. The pavement conditions analysis involves a physical survey of the streets using a specially equipped vehicle that measures cracking, potholes, rutting, weathering, and other factors. The conditions are ranked using the Pavement Quality Index (PQI) scoring which provides a score on a 100-point scales. The initial study in 2011 found the City's roadways were in poor conditions. The Council set a target Pavement Quality Indicator (PQI) score of 70 and committed to a \$4-\$5M investment annually for five years to improve the quality of the roadways. In 2016, the City accelerated the plan by increasing the annual investment through the use of reserves. In 2018, the City completed what was originally planned as a five-year initial push in four years and had resurfaced every roadway originally scored below a PQI of 70. The roadways were last analyzed in 2018 (as roads continue to deteriorate based on usage and weather).</p>		
9	Road and Right-of-Way Maintenance Materials	\$400,000
<p>Maintaining the City's roads and right-of-way areas requires a significant amount of materials (from pothole repair supplies to landscaping materials). The City has found by separating the labor costs from the costs for materials provides better transparency as to true cost of providing service and understanding the needs for labor versus materials. Additionally, in some instances it is more cost-effective to purchase materials directly for use by the contracted maintenance provider. The labor costs associated with right-of-way maintenance remain in the operating budget.</p> <p>Historically, the City has set aside \$350K annually for the road and right-of-way materials. For FY2023, staff anticipates increased costs due to inflation and increased capital project completion. The requested funding is \$400K for materials and is anticipated to address the needs.</p>		

10	Pavement Marking Refreshes and Restriping	\$100,000
<p>Pavement markings, including striping and reflective pavement markers (RPMs) provide guidance to drivers by delineating travel lanes and reminding drivers where they should be on the roadway. Appropriately retroreflective pavement markings have been shown to have a positive correlation to improve safety of travel, particularly nighttime travel. Pavement markings wear and deteriorate over time from both vehicle travel and weather. To maintain the overall roadway condition, the City restripes and replaces pavement markers as part of the maintenance of our roadways.</p> <p>The requested \$100K for FY2023 is down from the historical spend of \$200K but aligned with the expenditure pattern of FY2022. The \$100K should provide sufficient funding for restriping and replacing pavement markings to repaint worn striping and add new reflectors throughout the City.</p>		

11	Sign Maintenance Materials	\$100,000
<p>The City maintains street signs, vehicular directional signage, and a limited number of wayfinding signs (such as those noting the park entrances). The majority of the City's signs are constructed of aluminum or high density urethane in an effort to improve durability and limit maintenance. However, all outdoor signs exposed to the elements deteriorate over time (evidenced in fading and reduced retroreflectivity). Additionally, signs within the right-of-way are occasionally damaged by motor vehicle accidents.</p>		

Sidewalk Projects

12	Concrete Repairs and Maintenance	\$400,000
<p>If properly installed, concrete sidewalks, curbs, and gutters can last for decades. However, concrete requires maintenance for lasting durability. Weather (freeze-thaw disintegration), nature (tree roots creating horizontal displacement), and vehicle accidents are leading causes of concrete distress and deterioration (cracks and other more visible failures).</p> <p>Historically the City has set aside \$400K annually for concrete repairs and maintenance to repair or replace broken sidewalk and concrete curbs and gutters throughout the City. The FY2023 request maintains the \$400,000 level of funding.</p>		

Traffic Signal Projects

13	Traffic Signal Maintenance Materials and Detection Replacements	\$150,000
<p>Maintaining the City's traffic signal system requires materials (from traffic signal heads to traffic signal controllers). The City has found by separating the labor costs from the costs for materials provides better transparency as to true cost of providing service and understanding the needs for labor versus materials. The labor costs associated with traffic signal maintenance contract remain in the operating budget.</p> <p>Historically, the City has set aside \$100K annually for the traffic signal maintenance materials. For FY2023, staff anticipates increased costs due to inflation and increased capital project completion. The requested funding is \$150K for materials and is anticipated to address the needs.</p>		

Park Projects

14	Park Maintenance Materials	\$1,200,000
<p>Maintaining the City's parks system requires materials (from pine straw and gravel to toilet paper and fill dirt of infield leveling). The City has found by separating the labor costs from the costs for materials provides better transparency as to true cost of providing service and understanding the needs for labor versus materials. The labor costs associated with parks system maintenance contract remain in the operating budget.</p> <p>The City has set aside \$700K annually for the parks system maintenance materials. For FY2023, the requested funding has been increased to account for the new Cauley Creek Park and its increase in maintenance material requirements.</p>		

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

Equipment Accrual (Fund 303)

The Equipment Accrual was established in FY2019 in recognition that from our public safety departments to the information technology that serves as the backbone of all departments, the City has recurring equipment costs that can be best accounted for and addressed through an accrual. Similar to the Infrastructure Maintenance Accrual and Vehicle Replacement Accrual, the Equipment Accrual is designed to build-up for larger expenditures by spreading the cost out over the years leading up to a major replacement project. Additionally, the Equipment Accrual is designed to ensure funding for basic equipment needs are provided for before capital projects and enhancements.

Equipment Accruals	Beginning Balance	FY2023		Ending Balance	Cumulative Balance
		Contributions	Projects		
Police	\$593,462	\$660,098	\$616,830	\$43,268	\$636,730
Fire	\$188,557	\$258,779	\$176,450	\$82,329	\$270,886
Information Technology	\$358,941	\$282,366	\$263,860	\$18,506	\$377,447
Total	\$1,140,960	\$1,201,243	\$1,057,140	\$144,103	\$1,285,063

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

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

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

Vehicle Replacement Accrual (Fund 350)

The Vehicle Replacement Accrual sets aside funds for the replacement of existing vehicles. From fire trucks to police patrol vehicles to trucks driven by inspectors, the City provides the resources necessary for the staff to provide services. The 2023 Budget sets aside just over \$1.1M for vehicle replacements. By design, the expenditures in the Vehicle Replacement Accrual do not equal the total or replacements each year as the fund is designed to build up for the larger expenditures by spreading the cost out over the years leading up to the expenditure for a major replacement such as a fire engine.

Vehicle Replacements	Beginning	FY2023		Ending	Cumulative
	Balance	Contributions	Projects	Balance	Balance
Police Vehicles	\$171,164	540,478	\$814,000	(273,522)	(\$102,358)
Fire Apparatus / Vehicles	\$122,487	551,355	\$137,000	\$414,355	\$536,842
Other City Vehicles	\$53,906	93,435	\$120,000	(\$26,565)	\$27,341
Total	\$347,557	1,185,269	\$1,071,000	\$114,269	\$461,826

Summary of Vehicle Replacement Requests

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

Vehicle Replacement Projects Described

1	Police: 14 Vehicles → 14 Vehicles	Funded: \$814,000
<p>The City vehicle replacement schedule anticipates replacing fourteen police vehicles each year to gradually refresh the fleet. For FY2023, the Police Department is requesting to replace fourteen vehicles. The requested replacements are based on elevated maintenance costs, high mileage, and intense use requirements. The replacements will likely be the fourteen vehicles that are between seven and eleven years old but the final vehicle replacement assessment will be made in the fall based on funding awarded and double-checking the mileage, maintenance, and any issues that arise between Budget adoption and the receipt of the vehicles. The \$814,000 of funding would provide for the replacement of fourteen vehicles.</p>		
2	Fire: Fire Marshal Vehicle: 2016 Ford F250 → 2023 Ford F250	Funded: \$65,000
<p>The City vehicle replacement schedule anticipates replacing fire vehicles each year to maintain a reliable and dependable fleet. For FY2023, the Ford F250 truck (unit # 241) utilized by the Fire Marshal for fire building inspections, fire investigations, and other associated duties is scheduled for replacement. The vehicle presently has 121,112 miles and is experiencing some maintenance issues related to the exhaust and electrical systems. The \$65,000 of funding is anticipated to provide for the replacement of the truck with a similar vehicle.</p>		

3	Fire: 1 Rescue Boat → 1 Rescue Boat	Funded:	\$72,000
<p>With 15-miles of Chattahoochee River serving as the City's southern border, the river is one of Johns Creek's most notable features. However, Johns Creek's portion of the Chattahoochee River can quickly become dangerous in that the United States Army Corps of Engineer releases water from Lake Lanier through the nearby Buford Dam. The water releases cause surges of up to 11 feet in minutes which can turn the River into a dangerous place. To respond to the needs of the community, the Fire Department fleet includes one primary rescue boat and one back-up boat. Over the last several years, the number of river rescue incidents has increased leading to higher number of deployments of the primary rescue boat, which in turn increase the amount of needed maintenance and repair for the boat. In particular, most of the repair issues relate to the motor of the boat. Although staff investigated replacing just the motor, as that is the bulk of the cost of the boat itself is in the motor, it was deemed more appropriate in terms of the life-cycle costs and limitations of the current back-up boat, the primary boat should be replaced early. The original vehicle replacement schedule had anticipated the primary boat would get several more years before needing replacement but the anticipated lifespan did not fully consider the high usage. The frequency of repairs and increasing number of times the primary boat has been out of service for repair compel the early replacement of the primary boat. With the replacement, the primary boat would become the back-up and the back-up boat would be sold.</p>			

4	Public Works: 2007 Ford Fusion → 2023 Ford Explorer	Funded:	\$40,000
<p>The vehicle replacement schedule anticipates replacing one of the 2007 Ford Fusions used by the Public Works Department in FY2023. The 2007 Ford Fusion (unit # C5821) has over 86,000 miles. Additionally, the vehicle is suffering from oil leaks and has required non-routine maintenance in 2015, 2016, and twice in 2017. The vehicle suffers from common older-car issues such as the non-essential interior displays (like the clock and radio) no longer illuminate and the car has developed an inherently musty odor which drive some staff members to take personal vehicles rather than drive the 2007 Fusion if it is the only vehicle available. In considering the replacement, the Department anticipates replacing the car with 4-door Ford Explorer.</p>			

5	Public Works: 2007 Ford Ranger → 2023 Ford F150	Funded:	\$40,000
<p>The vehicle replacement schedule anticipates replacing one of 2007 Ford Rangers used by the Public Works Department in FY2023. The 2007 Ford Ranger (unit # C5827) has over 100,000 miles. In addition to being due for replacement, the vehicle has had a significant number of battery issues including replacement in 2014, 2015, 2016, and 2020. In considering the replacement, the new truck should be a 4-door, 4 wheel drive vehicle as the 2-door, 2 wheel drive truck had challenges navigating construction sites and the larger truck has proven to be more effective and versatile in meeting the usage needs. The \$40,000 of funding is anticipated to provide for the replacement of the Ford Ranger with a Ford F150.</p>			

6	City Hall Pool: 2013 Chevy Caprice → 2023 Ford Explorer	Funded:	\$40,000
<p>The vehicle replacement schedule anticipates replacing one of the pooled City Hall vehicles in FY2023. The car scheduled for replacement is a 2013 Chevy Caprice (unit # C5957). The mileage is just over 79,000. Of note, the vehicle served as a patrol vehicle in its early years so the wear of the vehicle and condition is higher than that of a typical administrative fleet vehicle. Additionally, the vehicle has experienced a history of brake issues - requiring replacement in 2015, 2016, and 2018 and the air conditioning unit in the car has required non-routine repair on two different occasions. In considering the replacement, the City anticipates replacing the car with 4-door Ford Explorer or similar SUV. The \$40,000 of funding is anticipated to provide for the replacement of the Chevy Caprice with a Ford Explorer.</p>			

Parks Bond (Fund 310)

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

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

Completed Projects - Four Existing Parks
Autrey Mill Nature Preserve: Farm Museum Renovation, Forest Management Study, Permeable Parking, Smokehouse Relocation, Program Barn Bathroom Addition, Warsaw Church Bathroom and Pavilion.
Newtown Park: Soccer and Lacrosse Turf Fields, Playground Sidewalk Connection, Bocce Court Expansion, Perimeter Trail Loop Connection
Ocee Park: Pavillion near Tennis Courts and Soft Surface Trail (of note, other improvements at Ocee Park like the turf for five baseball infields as completed outside of the Parks Bond)
Shakerag Park: Track Field Turf, Tot Lot Playground, Fishing Pier, Wildlife Observation Deck, Cricket Pitches and Batting Cages, and Pavilion at Field #3
Land Acquisition and New Parks
Morton Road Park: 4-acre neighborhood park with turf-surfaced earth mounds, an open play area, a playground, two pavilions, a rubber multi-use path and half-court basketball
State Bridge Park: 2-acre nature-based pocket park with walking path, natural creek, landscaping, and gravel parking area
Bell-Boles Park: 2.2-acre pocket park with open grassed field, butterfly garden, stone labyrinth, gravel parking area, and furnishings

Active Expenditure Authorizations		FY 2023 Proposed
Object	Account	
5212002	Project Management ...Jacobs (fka CH2M Hill)	\$200,000
Total		\$200,000

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

541200	Western Half of Park – Reeves Young	Amendment	\$1,899,297		\$4,406,506
541200	Construction Contingency	5.27%	\$1,137,571		\$3,268,935
541200	Construction Administration – Barge	Task Order	\$121,900		\$3,147,035
541200	Construction Materials Testing – NOVA	Task Order	\$65,250		\$3,081,785
541200	Construction Meter / Tap – Fulton	Fees	\$35,725		\$3,046,060
541200	Turf Fields (fields 1 and 2) – FieldTurf	Direct Manage	\$1,920,060		\$1,126,000
541200	Field and Court Lighting – Musco	Direct Manage	\$1,126,000		\$0

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

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

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

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

TSPLOST (Fund 335)

The TSPLOST (Transportation Special Purpose Local Option Sales Tax) was approved by Johns Creek voters in November 2016. The three-quarters of a penny sales tax was implemented across Fulton County outside the City of Atlanta from April 1, 2017 - March 31, 2022. As voters subsequently approved a TSPLOST in November 2021 (or TSPLOST II), the TSPLOST approved in 2016 is also referred to as TSPLOST I. Summarizing the implementation of the TSPLOST I program, the City has completed seven projects, presently has three projects in the construction stage, four projects in the right-of-way acquisition stage, five projects in the engineering stage, and one project on hold. Annually Council receives as 'State of the Program' overall implementation presentation at a Work Session in late January and as projects progress through the three phases (engineering / right-of-way acquisition / construction), project-specific information is presented at Work Sessions before projects begin or advance to the next phase.

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

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

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

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

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

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

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

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

TSPLOST II (Fund 336)

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

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

FY2023 Expenditure Authorizations		Total	FY2022	FY2023	Anticipated
Object	Account	Authorized	Anticipated	Proposed	Remaining
521202	Project Management	\$3,275,074	\$200,074	\$400,000	\$2,675,000
579100	Budgeted Inflation	\$5,240,118	\$0	\$0	\$5,240,118
541210	Bridges	\$6,500,000	\$0	\$1,000,000	\$5,500,000
541420	Traffic Congestion Relief	\$14,200,000	\$300,000	\$4,450,000	\$9,450,000
541200	Landscape/Streetscape	\$3,500,000	\$50,000	\$7,000	\$3,443,000
541210	Operations and Safety	\$16,286,282	\$1,450,000	\$1,450,000	\$13,386,282
541420	Pedestrian/Bike Improvements	\$16,500,000	\$150,000	\$5,150,000	\$11,200,000
Total		\$65,501,474	\$2,150,074	\$12,457,000	\$50,894,400

Other Funds

Seized/Forfeited Asset Fund		FY 2020	FY 2021	FY 2022		FY 2023	Change from 2022
Fund 210	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
Revenues	\$95,391	\$28,366	\$175,650	\$459	\$918	\$176,650	\$1,000
Expenditures	\$58,602	\$97,046	\$175,650	\$48,363	\$96,726	\$176,650	\$1,000
Balance	\$36,789	(\$68,680)	\$0	(\$47,904)	(\$95,808)	\$0	\$0

State Confiscated Fund		FY 2020	FY 2021	FY 2022		FY 2023	Change from 2022
(Fund 211)	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
Revenues	\$0	\$56,613	\$10,000	\$2,335	\$4,670	\$10,000	\$0
Expenditures	\$0	\$18,093	\$10,000	\$0	\$0	\$10,000	\$0
Balance	\$0	\$38,520	\$0	\$2,335	\$4,670	\$0	\$0

E911 Fund		FY 2020	FY 2021	FY 2022		FY 2023	Change from 2022
Fund 215	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
Revenues	\$1,929,127	\$1,938,970	\$2,068,468	\$669,299	\$1,338,598	\$2,068,468	\$0
Expenditures	\$1,929,127	\$1,938,970	\$2,068,468	\$669,299	\$2,068,468	\$2,068,468	\$0
Balance	\$0	\$0	\$0	\$0	(\$729,870)	\$0	\$0

LMIG Fund		FY 2020	FY 2021	FY 2022		FY 2023	Change from 2022
Fund 250	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
Revenues	\$0	\$0	\$650,000	\$0	\$0	\$700,000	\$50,000
Expenditures	\$0	\$0	\$650,000	\$0	\$0	\$700,000	\$50,000
Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Hotel/Motel Fund		FY 2020	FY 2021	FY 2022		FY 2023	Change from 2022
Fund 275	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
Revenues	\$344,382	\$383,455	\$240,000	\$145,263	\$383,455	\$383,455	\$143,455
Expenditures	\$344,382	\$383,455	\$240,000	\$143,101	\$383,455	\$383,455	\$143,455
Balance	\$0	\$0	\$0	\$2,162	\$0	\$0	\$0

Tree Replacement Fund		FY 2020	FY 2021	FY 2022		FY 2023	Change from 2022
Fund 285	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
Revenues	\$170,528	\$41,744	\$0	\$0	\$0	\$20,000	\$20,000
Expenditures	\$0	\$0	\$180,152	\$0	\$0	\$20,000	(\$160,152)
Balance	\$170,528	\$41,744	(\$180,152)	\$0	\$0	\$0	\$180,152

Stormwater Fund		FY 2020	FY 2021	FY 2022		FY 2023	Change from 2022
Fund 560	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
Revenues	\$0	\$7,493,705	\$3,236,200	\$36,200	\$3,200,000	\$3,800,000	\$563,800
Expenditures	\$0	\$134,023	\$3,200,000	\$925,879	\$3,212,694	\$3,800,000	\$600,000
Balance	\$0	\$7,359,682	\$36,200	(\$889,679)	(\$12,694)	\$0	(\$36,200)

Seized/Forfeited Asset (Fund 210)

Revenues		FY 2020	FY 2021	FY 2022			FY 2023	Change from 2022
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
351320	Cash Confiscations	\$88,576	\$28,366	\$0	\$0	\$0	\$0	\$0
351360	Other Confiscated/Escheats	\$0	\$0	\$0	\$0	\$0	\$0	\$0
361000	Interest Earnings	\$0	\$0	\$650	\$459	\$918	\$0	(\$650)
	Other Financing Sources	\$0	\$0	\$175,000	\$0	\$0	\$176,650	\$1,650
Total		\$95,391	\$28,366	\$175,650	\$459	\$918	\$176,650	\$1,000

Expenditures		FY 2020	FY 2021	FY 2022			FY 2023	Change from 2022
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
522310	Rental - Land & Buildings	\$0	\$3,398	\$36,000	\$20,171	\$40,342	\$42,000	\$6,000
523700	Education & Training	\$8,500	\$0	\$40,000	\$9,000	\$18,000	\$40,000	\$0
531110	Other Supplies	\$18,075	\$0	\$35,000	\$0	\$0	\$30,000	(\$5,000)
531703	Operating Supplies	\$0	\$0	\$50,000	\$75	\$150	\$50,000	\$0
531711	Officer Supplies	\$3,645	\$1,603	\$0	\$0	\$0	\$0	\$0
542550	Other Equipment	\$24,228	\$92,045	\$14,650	\$0	\$0	\$14,650	\$0
542200	Vehicles	\$0	\$0	\$0	\$19,117	\$38,234	\$0	\$0
572500	Fulton County District Attorney's Office	\$4,154	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$58,602	\$97,046	\$175,650	\$48,363	\$96,726	\$176,650	\$1,000

State Confiscated (Fund 211)

Revenues		FY 2020	FY 2021	FY 2022			FY 2023	Change from 2022
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
351320	Fines and Forfeitures	\$0	\$41,813	\$10,000	\$2,335	\$4,670	\$10,000	\$0
351360	Sale of Confiscated Property	\$0	\$14,800	\$0	\$0	\$0	\$0	\$0
Total		\$0	\$56,613	\$10,000	\$2,335	\$4,670	\$10,000	\$0

Expenditures		FY 2020	FY 2021	FY 2022			FY 2023	Change from 2022
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
531110	Other Supplies	\$0	\$0	\$10,000	\$0	\$0	\$10,000	\$0
572000	Payments to Other Agencies	\$0	\$18,093	\$0	\$0	\$0	\$0	\$0
Total		\$0	\$18,093	\$10,000	\$0	\$0	\$10,000	\$0

E911 (Fund 215)

Revenues		FY 2020	FY 2021	FY 2022			FY 2023	Change from 2022
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
342500	E-911 Charges/Fees	\$1,576,615	\$1,576,888	\$2,068,468	\$550,244	\$1,100,488	\$2,068,468	\$0
342510	Prepaid Wireless	\$352,512	\$362,082	\$0	\$119,055	\$238,110	\$0	\$0
389000	Other Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391000	Operating Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$1,929,127	\$1,938,970	\$2,068,468	\$669,299	\$1,338,598	\$2,068,468	\$0

Expenditures		FY 2020	FY 2021	FY 2022			FY 2023	Change from 2022
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
521218	Emergency 911 Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
531590	Other Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
572200	ChatComm/E911 Authority	\$1,929,127	\$1,938,970	\$2,068,468	\$669,299	\$2,068,468	\$2,068,468	\$0
Total		\$1,929,127	\$1,938,970	\$2,068,468	\$669,299	\$2,068,468	\$2,068,468	\$0

LMIG (Fund 250)

Revenues		FY 2020	FY 2021	FY 2022			FY 2023	Change from 2022
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
3341500	Revenue - LMIG	\$0	\$0	\$650,000	\$0	\$0	\$700,000	\$50,000
Total		\$0	\$0	\$650,000	\$0	\$0	\$700,000	\$50,000

Expenditures		FY 2020	FY 2021	FY 2022			FY 2023	Change from 2022
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	
	Sidewalk Trails	\$0	\$0	\$450,000	\$0	\$0	\$0	(\$450,000)
	Intersection Improvements	\$0	\$0	\$200,000	\$0	\$0	\$0	(\$200,000)
	Autrey Mill Right Turn Lane Extension	\$0	\$0	\$0	\$0	\$0	\$300,000	\$300,000

	Operational Improvements - Taylor Road	\$0	\$0	\$0	\$0	\$0	\$400,000	\$400,000
Total		\$0	\$0	\$650,000	\$0	\$0	\$700,000	\$50,000

Hotel/Motel Tax (Fund 275)

Revenues		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	2022
314100	Hotel/Motel Tax	\$344,382	\$383,455	\$240,000	\$145,263	\$383,455	\$383,455	\$143,455
361100	Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$344,382	\$383,455	\$240,000	\$145,263	\$383,455	\$383,455	\$143,455

Expenditures		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	2022
571110	Tourism Product Development (Contract with CVB)	\$135,342	\$150,698	\$94,320	\$56,239	\$150,698	\$150,698	\$56,378
571120	Tourism Promotion (Transfer to CVB)	\$110,684	\$123,242	\$77,136	\$45,993	\$123,242	\$123,242	\$46,106
591610	Operating Transfers Out (to General Fund)	\$98,356	\$109,515	\$68,544	\$40,869	\$109,515	\$109,515	\$40,971
Total		\$344,382	\$383,455	\$240,000	\$143,101	\$383,455	\$383,455	\$143,455

Tree Replacement (Fund 285)

Revenues		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	2022
346910	Development Fees	\$170,528	\$41,744	\$0	\$0	\$0	\$20,000	\$20,000
Total		\$170,528	\$41,744	\$0	\$0	\$0	\$20,000	\$20,000

Expenditures		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	2022
531703	Cauley Creek Park Tree Planting	\$0	\$0	\$180,152	\$0	\$0	\$0	(\$180,152)
139990	Fund Balance - Unreserved	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000
Total		\$0	\$0	\$180,152	\$0	\$0	\$20,000	(\$160,152)

Stormwater (Fund 560)

Revenues		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Anticipated	Proposed	2022
399999	Other Financing Sources	\$0	\$7,049,287	\$3,236,200	\$36,200	\$3,200,000	\$600,000	\$0
344260	Stormwater Utility Fees	\$0	\$444,418	\$0	\$0	\$0	\$3,200,000	\$3,200,000
Total		\$0	\$7,493,705	\$3,236,200	\$36,200	\$3,200,000	\$3,800,000	\$3,200,000

Expenditures		FY 2020	FY 2021	FY 2022			FY 2023	Change from
Object	Account	Actuals	Actuals	Revised	YTD 03/31	Annualized	Proposed	2022
521200	Professional Services	\$0	\$0	\$750,000	\$40,929	\$750,000	\$500,000	(\$250,000)
521202	Jacobs (fka CH2M Hill)	\$0	\$122,500	\$490,000	\$204,167	\$490,000	\$504,700	\$14,700
522210	Equipment Repair & Maint	\$0	\$0	\$21,000	\$33,696	\$33,696	\$21,000	\$0
522200	Repairs & Maintenance	\$0	\$0	\$1,927,502	\$647,042	\$1,927,500	\$2,762,802	\$835,300
523300	Advertising	\$0	\$0	\$2,500	\$0	\$2,500	\$2,500	\$0
523400	Printing & Binding	\$0	\$0	\$1,248	\$0	\$1,248	\$1,248	\$0
531120	Office Supplies	\$0	\$0	\$5,500	\$45	\$5,500	\$5,500	\$0
531130	Postage	\$0	\$11,523	\$250	\$0	\$250	\$250	\$0
531703	Operating Supplies	\$0	\$0	\$2,000	\$0	\$2,000	\$2,000	\$0
Total		\$0	\$134,023	\$3,200,000	\$925,879	\$3,212,694	\$3,800,000	\$600,000

Debt Funds

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

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

Debt Service (Fund 400)

Revenues		FY 2020	FY 2021	FY2022			FY2023
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Proposed
391000	Operating Transfers In	\$2,322,029	\$3,319,269	\$2,320,613	\$408,116		
	...from Public Works for GTIB Resurfacing Loan					\$256,757	\$273,717
	...from Facilities for City Hall COPS issuance					\$2,046,896	\$2,047,216
Total		\$2,322,029	\$3,319,269	\$2,320,613	\$408,116	\$2,303,653	\$2,320,933

Expenditures		FY 2020	FY 2021	FY2022			FY2023
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Proposed
581200	Capital Lease Principal	\$1,636,968	\$2,677,412	\$1,677,412	\$116,954		
	...GTIB Resurfacing Loan					\$189,684	\$213,589
	...City Hall COPS issuance					\$1,550,000	\$1,590,000
582200	Capital Lease Interest	\$685,061	\$641,857	\$641,857	\$291,163		
	...GTIB Resurfacing Loan					\$67,073	\$60,128
	...City Hall COPS issuance					\$496,896	\$457,216
Total		\$2,322,029	\$3,319,269	\$2,319,269	\$408,117	\$2,303,653	\$2,320,933

FY2022 Debt Service Payment Schedules

GTIB Loan

Payment Date	Principal	Interest	P&I Payment
10/1/2022	\$14,202	\$8,607	\$22,810
11/1/2022	\$14,242	\$8,568	\$22,810
12/1/2022	\$14,281	\$8,529	\$22,810
1/1/2023	\$14,320	\$8,490	\$22,810
2/1/2023	\$14,360	\$8,450	\$22,810
3/1/2023	\$14,399	\$8,410	\$22,810
4/1/2023	\$14,439	\$8,371	\$22,810
5/1/2023	\$14,479	\$8,331	\$22,810
6/1/2023	\$14,519	\$8,291	\$22,810
7/1/2023	\$14,559	\$8,251	\$22,810
8/1/2023	\$14,599	\$8,211	\$22,810
9/1/2023	\$14,639	\$8,170	\$22,810
Total	\$213,589	\$60,128	\$273,717

City Hall - COPS Issuance

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

Debt Service Parks GO Bond (Fund 410)

Revenues		FY 2020	FY 2021	FY2022			FY2023
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Proposed
311100	Property Taxes - Current Year	\$2,020,720	\$1,985,223	\$2,206,767		\$2,302,622	\$2,401,539
311200	Property Taxes - Prior Year	\$192,509	\$252,128	\$156,593	\$171,313	\$171,313	\$71,215
361000	Interest Earnings	\$8,445	\$4,270	\$5,380	\$1,699	\$3,398	\$5,000
Total		\$2,221,674	\$2,241,621	\$2,368,740	\$173,012	\$2,477,333	\$2,477,754

Expenditures		FY 2020	FY 2021	FY2022			FY2023
Object	Account	Actuals	Actuals	Revised	YTD 07/31	Annualized	Proposed
581100	Bond Principal	\$660,000	\$700,000	\$700,000	\$730,000	\$730,000	\$770,000
582100	Bond Interest	\$1,431,638	\$1,398,638	\$1,398,638	\$1,363,638	\$1,398,638	\$1,327,138
139990	Fund Balance - Unreserved	\$0	\$0	\$0	\$0	\$0	\$380,616
Total		\$2,091,638	\$2,098,638	\$2,098,638	\$2,093,638	\$2,128,638	\$2,477,754

FY2022 Debt Service Payment Schedule

Parks GO Bonds, Series 2017

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

Five-Year Capital Needs

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

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

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

Town Center Vision and Plan

- Creekside Park

- Trail Network

- Johns Creek Parkway at Lakefield Drive Intersection

- Lakefield Drive ("Main Street") Streetscape

- Pedestrian Crossing at Medlock Bridge Road

- Johns Creek Parkway Road Modification (Between Lakefield Drive and McGinnis Ferry Road)

- Stormwater Management Plan

- Civic / Cultural / Performing Arts Center

- Land Acquisition

Recreation and Parks Strategic Plan

- Cauley Creek Park - Phase II - Construction

- Autrey Mill Park and Nature Preserve Improvements

- Newtown Park Improvements

- Ocee Park Improvements

- Shakerag Park Improvements

- Creekside Park Construction

- Indoor Recreation Center - Location and features TBD

- Chattahoochee River Greenway

Sidewalk Policy and Prioritization

Sidewalks
Trails
Multi-Modal Corridors (under development)

Intersection Improvements
Safety Improvements
Operational Improvements

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

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