



**FY 2008
ADOPTED BUDGET
SEPTEMBER 24, 2007**

FY 2008 BUDGET IMPORTANT CONSIDERATIONS

Revenues

- Economic Conditions
- Actual Collections
- Conservatism

Expenditures

- Priorities of Mayor and Council
- Continuing and improving existing services
- Start-up of City's Police and Fire Department
- Funding for critical capital improvements
- Commitment to building Reserve Funds
- Impact of annualized cost



FY 2008 BUDGET

HIGHLIGHTS - PROGRAM MODIFICATIONS/IMPROVEMENTS

▪ Start- up of Public Safety Departments	
Police (Net with effect of IGA change)	\$2,175,000
Fire (Net with effect of IGA change)	1,225,000
Build-out & Furnishing of Public Safety Building	209,000
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	\$3,609,000
▪ Additional General Fund Allocation for Capital Projects	\$1,717,015
▪ Establishment of Vehicle Replacement Fund	100,000
▪ Recreation Programs	87,540
▪ Water Quality Monitoring	75,000
▪ Holiday Decorations	25,500
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	\$2,005,055
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GRAND TOTAL	\$5,614,055



FY 2008 BUDGET REVENUES - ALL FUNDS

	TOTALS
General Fund	\$44,147,400
Hotel / Motel Fund	\$210,000
Debt Service Fund	\$805,000
Lease / Purchase Fund	\$7,750,000
Grant Fund (Autrey Mill)	\$67,250
Capital Project Fund	\$4,725,515
TOTAL REVENUES	\$57,705,165



FY2008 BUDGET EXPENDITURES - ALL FUNDS

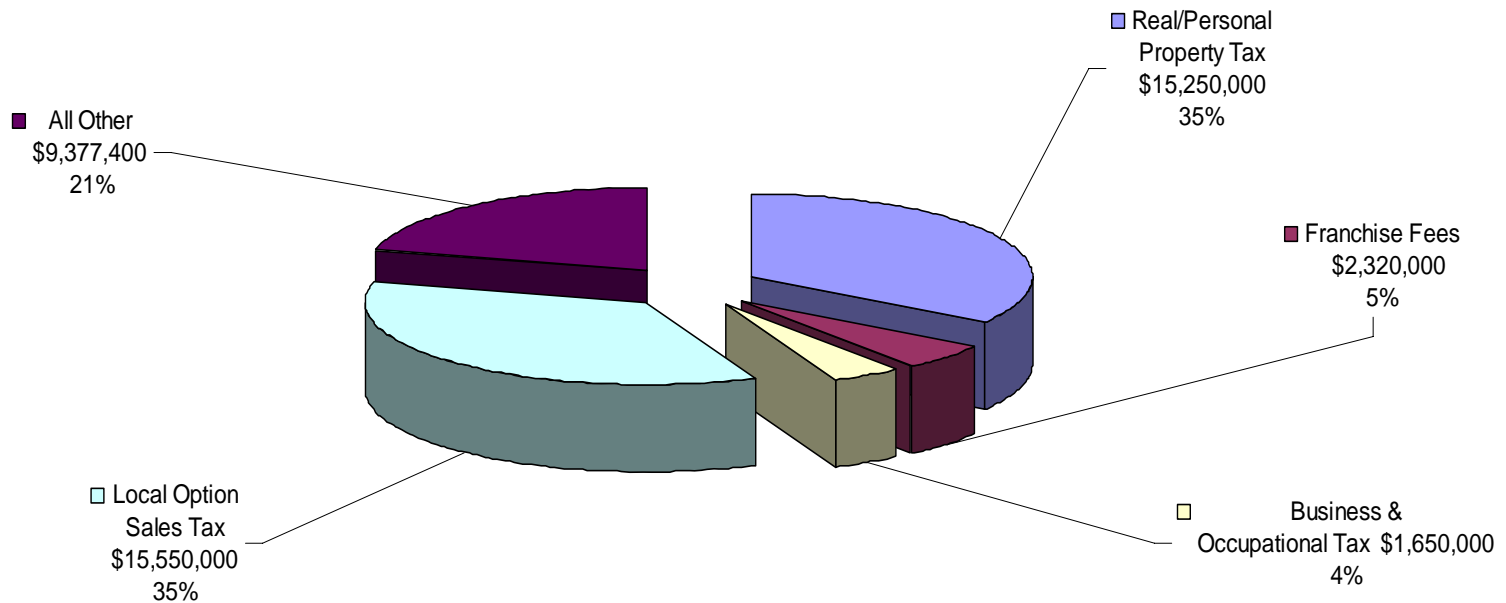
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TOTAL EXPENDITURES	\$57,705,165



City of Johns Creek

GENERAL FUND REVENUES BY CATEGORY

FY2008 BUDGET Major Revenues Categories



*GENERAL FUND
REVENUE SOURCES
FY 2008 BUDGET*

1. Real/Personal Property Tax - \$15.3M
 2. Local Option Sales Tax - \$15.6M
 3. Insurance Premium Tax - \$3.0M
 4. Business & Occupation Tax - \$1.7M
 5. Franchise Fees - \$2.3M
- (Figures above are rounded)

These Revenue Sources account for over 85% of
FY 2008 General Fund Revenues.



FY 2008 BUDGET GENERAL FUND ANTICIPATED REVENUES

REVENUE SOURCE	AMOUNT
Real & Personal Property Tax	\$15,250,000
Tax Relief Credit	\$625,000
Motor Vehicle Tax	\$900,000
Recording Intangible Tax	\$430,000
Real Estate Transfer Tax	\$100,000

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FY 2008 BUDGET GENERAL FUND ANTICIPATED REVENUES

REVENUE SOURCE	AMOUNT
Franchise Fees	\$2,320,000
Local Option Sales Tax	\$15,550,000
Hotel/Motel Tax	\$60,000
Alcoholic Beverage Tax	\$700,000

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FY 2008 BUDGET GENERAL FUND ANTICIPATED REVENUES

REVENUE SOURCE	AMOUNT
Business & Occupation Tax	\$1,650,000
Revenue Enhancement	\$448,000
Insurance Premium Tax	\$3,000,000
Financial Institutions	\$25,000
Alcoholic Beverage Licenses	\$410,000

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FY 2008 BUDGET GENERAL FUND ANTICIPATED REVENUES

REVENUE SOURCE	AMOUNT
Planning, Zoning & Dev. Fees	\$130,000
Building & Trades Permits	\$1,000,000
Recreation Rental Fees	\$25,000
Recreation Program Fees	\$28,000
Other Charges for Services	\$400

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FY 2008 BUDGET GENERAL FUND ANTICIPATED REVENUES

REVENUE SOURCE	AMOUNT
Municipal Court Fees	\$1,225,000
Interest Earnings	\$270,000
Other Revenues	\$1,000
TOTAL ANTICIPATED REVENUES	\$44,147,400



CITY OF JOHNS CREEK GENERAL FUND FY 2008 FISCAL OBLIGATIONS

- ✓ Competitive Bid Contract (City Services) - \$17.7M, or 40.2% (Community Development, Building Inspection, Code Enforcement, Public Works, Transportation, Parks & Recreation, Courts and General Government Operations).
- ✓ Public Safety - \$15.4M, or 34.9% (Police and Fire Services – combination of Fulton County contractual obligations and City Police and Fire Departments).

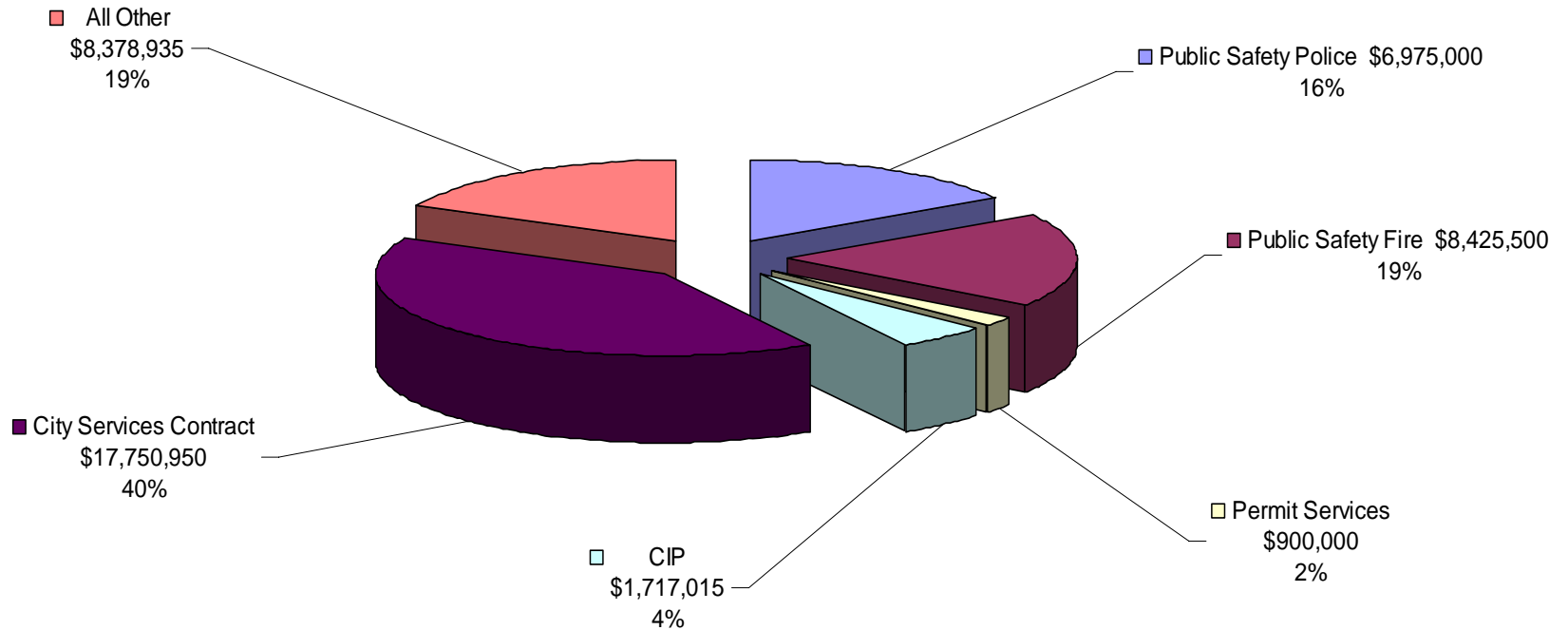
These functions account for about 75.0% of
FY 2008 Budget.



City of Johns Creek

GENERAL FUND EXPENDITURES BY CATEGORY

FY2008 Budget Major Expenditures Categories



FY 2008 BUDGET GENERAL FUND EXPENDITURES

DEPARTMENT/PURPOSE		AMOUNT
City Council		\$242,500
City Manager		\$839,000
General Operations		\$6,050,120
Finance		\$1,577,200
Legal Services		\$569,000
Facilities & Buildings		\$1,896,500
City Clerk		\$449,000
Municipal Court		\$593,000
Police Services		\$6,975,000
Fire Services		\$8,425,500

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FY 2008 BUDGET GENERAL FUND EXPENDITURES

DEPARTMENT/PURPOSE		AMOUNT
Public Works		\$6,639,500
Recreation		\$817,865
Community Development		\$5,456,200
Capital Improvements		\$1,717,015
Debt Service - TANS		\$400,000
Contingency		\$500,000
Contribution to Vehicle Replacement Fund		\$100,000
Contributions to Fund Balance/Reserves		\$900,000
TOTAL EXPENDITURES		\$44,147,400

FY 2008 BUDGET CAPITAL BUDGET ANTICIPATED REVENUES

SOURCE	AMOUNT
Transfer from General Fund	\$1,717,015
State & Federal DOT Revenues	\$908,500
Funds Carried Forward (Estimated)	\$2,100,000
Total Anticipated Revenues	\$4,725,515



FY 2008 BUDGET CAPITAL PROJECTS FUND PROJECTS

PROJECTS:	AMOUNT
Continuing Projects – Carryover	\$2,100,000
Additional Project Funding:	
Bell Road @ Rogers Cir – Next Phase (\$40,000 General Fund; \$160,000 Federal Funding)	\$200,000

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BUDGET RECONCILIATION CAPITAL BUDGET PROJECTS

Additional Project Funding:	AMOUNT
Abbotts Br @ Boles Rd (Federal Funding)	\$120,000
Bell Rd @ Boles Rd (Federal Funding)	\$120,000
Greenway-Segment Two (Federal Funding)	\$160,000
Rogers Bridge Rd. (General Fund)	\$90,000
Guard Rail Repair or Install (\$50,000 General Fund; \$40,000 Federal Fund)	\$90,000
Sidewalk Program (General Fund)	\$100,000
Intersection Improvement Project (General Fund)	\$150,000

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BUDGET RECONCILIATION CAPITAL BUDGET PROJECTS

PROJECTS:		AMOUNT
Resurfacing (\$984,000 General Fund; \$216,000 Federal Funding)		\$1,200,000
Reserve for Transportation Improvements		\$255,515
Reserve for Parks Improvements		\$140,000
TOTAL CAPITAL PROJECTS		\$4,725,515





COMMENTS OR QUESTIONS?





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SEPTEMBER 24, 2007**