Initial Presentation Goals

- Review re-forecast of FY2020
- Detail preparation process and assumptions
- Present the proposed FY2021 Budget
  - Provide context and explanation to proposal
  - Gather initial Council reaction
- Provide ample time for review before Council discussion / refinement
  - Work Sessions: 07/13, 07/27, and 08/10
  - Public Hearings: 08/10 and 08/24
COVID-19 had significant and immediate impact on consumer spending as economy shut down

Council previously put in place key financial policies putting the City in a good financial position

Unassigned Fund Balance (as of 09/30/19) of $26.8M (inclusive of three components):

1. 3-month reserve requirement
2. cash flow stabilization
3. excess / (shortfall)

Projected to end FY2020 with $600K in third component

Going into pandemic (February 2020), revenues were 6% up (over forecast) and expenditures were 12% down (under expectations)
Re-Forecast FY2020 with COVID-19

- To maintain good financial position, staff took pandemic’s financial impact seriously
- Three-pronged pandemic response:
  1. Decreased expenditures
     - All departments reduced operational spending
     - Management reviewed of all spending (personnel, capital, accruals, maintenance efforts, etc.)
  2. Revisited debt portfolio (for potential re-financing opportunities)
  3. Re-forecasted revenues
Re-Forecast FY2020 with COVID-19

- Decrease in elastic revenue streams:
  - Local Option Sales Tax
  - Hotel / Motel Tax
  - Recreation Program Fees
  - Municipal Court Fines and Fees

- Increase in certain revenues:
  - Motor Vehicle TAVT - increased motor vehicle sales
  - Electric Franchise Fee - increased usage
  - Gas Franchise Fee (annualized incorrectly last year)

- Delay in Business and Occupational taxes
  - Council deferred deadline from 03/31 to 06/30
Re-Forecast FY2020 with COVID-19

- Reviewed revenue stream individually
  - Reviewed recent receipts (FY2019 and FY2020)
  - Looked back to Recession (2008 / 2009), as appropriate, for impact and length of recovery
  - Forecast “normal” anticipated revenue by month
  - Re-forecast from “normal” by applying a percentage reduction by month to create “update”
- Re-forecast is updated each month with actual revenues and recalibration applied as appropriate
Re-Forecast FY2020 with COVID-19

Example: Local Option Sales Tax

Reviewed recent receipts (FY2019 and FY2020)

<table>
<thead>
<tr>
<th>LOST</th>
<th>November</th>
<th>December</th>
<th>January</th>
<th>February</th>
<th>March</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2019</td>
<td>$1,981,465</td>
<td>$1,847,148</td>
<td>$2,175,946</td>
<td>$1,761,661</td>
<td>$1,795,940</td>
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<tr>
<td>FY2020</td>
<td>$1,984,765</td>
<td>$1,850,224</td>
<td>$2,179,569</td>
<td>$1,764,594</td>
<td>$1,798,930</td>
</tr>
</tbody>
</table>

Looked back to Recession (of 2008 / 2009) for impact and length of recovery
Re-Forecast FY2020 with COVID-19

Example: Local Option Sales Tax (continued)

Forecast “normal” anticipated revenue by month

Re-forecast from “normal” by applying a percentage reduction by month to create “updated” forecast

<table>
<thead>
<tr>
<th>LOST</th>
<th>April</th>
<th>May</th>
<th>June</th>
<th>July</th>
<th>August</th>
<th>Sept.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal</td>
<td>$1,901,085</td>
<td>$1,885,770</td>
<td>$1,876,852</td>
<td>$1,866,775</td>
<td>$1,860,816</td>
<td>$3,855,620</td>
</tr>
<tr>
<td>Updated</td>
<td>$1,542,407</td>
<td>$1,414,328</td>
<td>$1,407,639</td>
<td>$1,586,759</td>
<td>$1,674,735</td>
<td>$3,662,839</td>
</tr>
<tr>
<td>reduction</td>
<td>25%</td>
<td>25%</td>
<td>15%</td>
<td>10%</td>
<td>5%</td>
<td></td>
</tr>
</tbody>
</table>
Re-Forecast FY2020 with COVID-19

- Example: Local Option Sales Tax (continued)
  - Re-forecast is updated each month with actual revenues and recalibration applied as appropriate
    - Initial revenue re-forecast was ‘doom and gloom’
    - Anticipated 50% reduction in April; actual was 19%
    - Recalibrated from overall $3-$4M reduction in LOST to more modest (and data-backed) $2M reduction
  - Completed re-forecast for each major revenue stream and reviewed each minor revenue
Re-Forecast FY2020 with COVID-19

- Revenue not re-forecast: Property Taxes
  - FY2019 millage rate set at 3.552 mills per $1,000 of net assessed value
  - In August 2019, Council directed staff to utilize millage rate of 3.986 for FY2020 Budget
  - Both original and re-forecasted FY2020 utilize 3.986 mills (as previously directed by Council)
    - Reducing the millage rate from 3.986 to 3.552 (if assuming constant Tax Digest) would create a $1.87M revenue shortfall in FY2020
  - FY2020 Tax Digest has not yet been received (anticipated this month)
Re-forecast of FY2020 with COVID-19

» Overall FY2020 impact: reduction of $1.7M

» Revenues
  » Re-forecast anticipates $1.15M reduction
    » Driven by $1.96M reduction in anticipated LOST collections
    » Partially offset by $0.75M increase in anticipated TAVT

» Expenditures
  » Reductions to operational expenditures - aggregates to $3.4M reduction

» Preparation of FY2021 began from the re-forecasted (or “updated”) FY2020
FY2021 and Unassigned Fund Balance

- City’s financial success directly connected to our unassigned fund balance

- Three Components:
  1. 3 months reserve requirement
  2. Cash flow stabilization (to eliminate short-term borrowing such as Tax Anticipation Notes)
  3. Excess / shortfall (contingency for unforeseen expenditures or emergencies)
Unassigned Fund Balance

- 09/30/18: $29,606,055 (audited)
- 09/30/19: $26,771,251 (audited)
- 09/30/20: $23,300,000 - projected

Projected unassigned fund balance at close of FY2020 is based on audited FY2019 beginning balance and includes year-to-date budget amendments.
Unassigned Fund Balance Breakdown

- $23,300,000 - projected 09/30/20

Unassigned Fund Balance
$23.3M

1. 3-months reserve requirement
   $11.4M

2. Cash flow stabilization
   $11.3M

3. Excess / (shortfall)
   $0.6M

Proposed FY2021 Budget: does not add to or make use of unassigned fund balance

- $23,300,000 - projected 09/30/21
BUDGET PREPARATION PROCESS
**Budget Process**

1. Staff requests are consolidated into an initial draft budget; City Manager balances budget

2. The Mayor works with the City Manager to prepare his proposed Budget

3. The Mayor presents his proposed Budget to the Council

4. Council reviews and adjusts; holds Public Hearings on the proposed Budget

5. Mayor and Council adopt the final Budget
Initial Staff Budget Process

- **Revenues**
  - FY2020 revenues were re-forecasted
  - Projection for FY2021 considered historical growth and elasticity revenue in return to “normal”

- **Budget Book - Revenue Tab (3rd green tab)**
  - Summary of Revenue
  - Revenue Detail sheets for each of the top ten revenues describe mechanics, current rate(s), and projection for FY2021
Initial Staff Budget Process

» Personnel
  » Expenditures for salary, merit, cost-of-living, and benefits are projected by employee
  » Positions reviewed for appropriate resource realignment; “moves” shown in green text

» Budget Book - Personnel Tab (4th green tab)
  » Overview of authorized positions - changes denoted in different color text
  » Variance Analysis with benefit-related assumptions
Initial Staff Budget Process

Operations
- FY2020 utilized as a base for expenditures; reviewed with a critical eye for cost reductions where appropriate
- Variances (increases/decreases/moves) reviewed by line

Budget Book - Departments (blue tabs)
- Department Summary with variances listed (first blue tab)
- Each department includes “notables” (changes over $1K) as footnotes and variances show by type (quantity, cost, add, delete, or move), highlighted in color
Initial Staff Budget Process

- Capital Projects / Enhancements / Positions
  - New position requests (purple text) integrated with capital and other enhancements requests
- Budget Book - Capital / Enhancements (1st yellow)
  - Summary Chart of project titles
  - Each project has a description and if applicable overview of past Council discussions
Initial Staff Budget Process

- Infrastructure Maintenance Accrual
  - FY2020 initiative to adjust base amounts for accruals
  - Added background detailing work completed to this point to adjust accruals

- Budget Book - Maintenance Accrual (2nd yellow tab)
  - Summary Chart of Requests
  - Project descriptions include historical context and description of the proposed use
Initial Staff Budget Process

- **Equipment Accrual**
  - FY2020 utilized as a base for accrual amount
  - Advanced by amount equal to inflation
  - Adjusted based on cost and quantity changes
  - Added components in Police and Fire to capture more of equipment utilized by departments

- **Budget Book - Equipment Accrual (3rd yellow tab)**
  - Accrual Components / Projects Chart: show the in- and out- of the investment
**Initial Staff Budget Process**

- **Vehicle Replacement Accrual**
  - FY2020 utilized as a base for accrual amount
  - Advanced by amount equal to inflation
  - Reviewed planned replacements through FY2035

- **Budget Book - Vehicle Accrual (4th yellow tab)**
  - Summary Chart of Requests
  - Vehicle details and description of how requests align with replacement schedule
Initial Staff Budget Process

- Other Funds (red tabs in Budget Book)
  - TSPLOST
  - Parks Bond
  - Other Funds
    - Seized/Forfeited Assets
  - E911
  - Hotel/Motel
  - LMIG*

- Debt Funds
  - Debt Service
  - Parks Bond Debt Service
Initial Staff Budget Process

*LMIG (new Fund 250)

- Local Maintenance Infrastructure Grant
- Shifted into Other Funds (from General Fund) for better cost accounting
- Revenue must be utilized for road maintenance such as intersection improvement so separating into separate fund improves ease of auditing
City Manager Balances Budget

- Base Operations / Debt Service
  - Providing for “needs” first - debt obligations and funding to continue base level of service in terms of personnel and operations

- Accrual Funds
  - Funding for current and future care and maintain assets and infrastructure
  - Projects reviewed for consistency with plan and appropriateness

- Enhancements / Capital / New Positions
  - Funded within resources available to reach balance
Mayor Prepares his Proposed Budget

- Reviews City Manager’s Proposed Budget
- Adjusts and refines
  - Reviews revenue estimates for veracity
  - Reviews operations focusing on significant variances or changes over prior year
  - Reviews accrual funds and proposed projects
  - Reviews capital / enhancements / position requests and proposed funding of projects
Budget Highlights and Budget Priorities
Importance of the Budget

Communication Tool: Residents and Staff
- The priorities of the city are articulated in the budget - the staff time and the City’s resources are dedicated back to the community priorities

Spending Plan
- From maintenance materials in parks to payroll in police, the budget outlines where and how the city’s resources should be put to work

Method to Monitor Progress / Milestones
- From capital projects to maintenance efforts to “refresh” parks and fire stations, the investments provide a mechanism to monitor progress

Game Plan for Financial Security
- The accruals (Infrastructure Maintenance, Vehicle Replacement, and Equipment) help the city ensure resources are appropriately set aside to secure funding required to optimally maintain assets
Proposed FY2021: Balanced Budget

- Balanced Budget
  - $59,035,874 revenues
  - $59,035,874 expenditures
  - decrease of 6% compared to FY2020
- FY2021 does not utilize reserves
  - FY2020 utilized $2.3M and FY2019 utilized $2.6M
Budget Priorities for Strategic Success

FY2021 Budget Forwards Priorities:

1. Continue High Quality Core Services
2. Thoughtfully Maintain Infrastructure
3. Realign Resources for Optimal Effectiveness
4. Recalibrate Economic Development Approach
1. Continue High Quality Core Services

- No major service expansions
- Budget supports continuing existing, high quality core services
- Most visible services are public safety - responding to calls for service
  - 77% of City’s personnel are in public safety
  - 51% of departmental expenditures are in Police and Fire Departments
- Overall $179,131 decrease in operational expenditures (FY2020 to proposed in FY2021)
1. Continue High Quality Core Services

- Proposed capital projects connect to core services:
  - $1,000,000 for construction of the roundabout at Barnwell Road at Rivermont Parkway
  - $635,870 for 2nd Phase of Enterprise Resource Planning System
  - $600,000 to advance two intersections (Buice Road at Spruill Road and Brumbelow Road at Tuckerbrook Lane) to the right-of-way stage
  - $500,000 for new sidewalk/trail additions based on the Sidewalk Priority Policy
2. Thoughtfully Maintaining Infrastructure

- Budget maintains commitment to “pay ourselves first” for current and future maintenance needs
  - 19% of budget: $11,338,914 invested in accrual funds
    - Infrastructure Maintenance Accrual
    - Equipment Accrual
    - Vehicle Replacement Accrual
2. Thoughtfully Maintaining Infrastructure

FY2021 project highlights:

- $3,000,000 of resurfacing ($2M neighborhood, $1M main roads)
- $1,200,000 park maintenance projects / materials
  - $550,000 in maintenance materials
  - $350,000 to continue refreshes of existing parks
  - $300,000 to replace nature trail bridges at Autrey Mill
- $400,000 of City contribution towards construction of repairs to Seven Oaks Parkway Dam
- $1,026,020 towards replacement of existing vehicles including ten police vehicles and Fire Engine #62
3. Realigning Resources for Optimal Effectiveness

- Redeployment of Traffic Response Vehicle (TRV) Unit: Shifting the supervision of unit into the Police Department
- Reassigning the Receptionist to Community Development to align with usage (based in call analytics)
- Shifting the Citizen Responder to the IT/GIS Team to continue effort to use technology as a force multiplier
- Consolidating fleet management efforts (Police / City Hall vehicles)
- Adding an Assistant to the City Manager position to manage projects and research initiatives
4. Recalibrating Economic Development Approach

- Reallocates resources from contractual operations expenditure into a full-time Economic Development Manager
- Reporting directly to the City Manager, the Economic Development Manager would focus their efforts in priority order:
  - 1. Retention of existing businesses
  - 2. Growth and expansion of existing business
  - 3. Recruitment of businesses aligned with the Strategic Economic Development Plan
- FY2021 Budget includes $75,000 for consulting services to advance Town Center Master Plan effort
Parks Bond Projects in FY2021

- $40M Parks Bond approved by voters in November 2016
- Major construction highlights of FY2021 build on recent Council action and approvals
  - Morton Road Park - new four-acre neighborhood park, presently under construction; grand opening will occur in FY2021 first quarter
  - Rogers Bridge - construction of replica replacement of 1900s bridge - construction contract under review by GDOT - construction to begin off-site in fall 2021, existing bridge to be removed in late spring / summer 2021; construction throughout FY2021
  - Cauley Creek Park - 200-acre park; construction of Phase 1 will begin in FY2021 including a signature pervious rubber 14-foot wide multi-use trail at a distance of 3.107 miles or five kilometers
TSPLOST Projects in FY2021

- Special Sales Tax approved by voters in November 2016
- Major construction highlights of FY2021 provide traffic congestion relief for the Johns Creek community
  - State Bridge Road (from Camden Way to the Chattahoochee River) widens from four- to six- travel lanes; presently under construction; completion anticipated in FY2021 first quarter
  - Bell Road at Medlock Bridge (intersection improvement) - construction ongoing and on-schedule to be completed in summer of 2021
  - Three projects anticipated construction to begin in fall 2020 and be under construction throughout FY2021
    - Bell Road at Cauley Creek Park (intersection improvement)
    - Medlock Bridge at State Bridge (interim intersection improvement)
    - Barnwell Road at Holcomb Bridge Road (intersection improvement)
Proposed FY2021 Budget maintains services that matter most to the community

- Impacts from COVID-19 will be felt throughout FY2021, but the proposed FY2021 Budget ensures:
  1. Continue High Quality Core Services
  2. Thoughtfully Maintain Infrastructure
  3. Realign Resources for Optimal Effectiveness
  4. Recalibrate Economic Development Approach

Johns Creek will emerge from the pandemic and continue moving the community forward
FY2021 Budget Calendar

- June 15, 2020 Work Session: Presentation
- July 13, 2020 Work Session: Discussion / Refinement
- July 27, 2020 Work Session: Discussion / Refinement
- August 10, 2020 Work Session: Discussion / Refinement
- August 10, 2020 Council Meeting: Public Hearing
- August 24, 2020 Council Meeting: Public Hearing and Consideration of Adoption
- October 1, 2020: Beginning of FY2021
General Fund Revenues: $59,035,874

- Property Taxes: 30%
- Sales Tax: 38%
- Other Revenues: 6%
- Electric Franchise Fees: 4%
- Motor Vehicle TAVT: 3%
- Business/Occupation Tax: 2%
- Cable Franchise Fees: 2%
- Municipal Court Fees: 2%
- Gas Franchise Fees: 1%
- Insurance Premiums: 11%
- Alcoholic Beverage Fees: 1%
Revenues: Top 10 (FY19-FY21)

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>FY2019</th>
<th>FY2020 (Updated)</th>
<th>FY2021 (Proposed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Option Sales Tax</td>
<td>$22.33</td>
<td>$17.23</td>
<td>$17.23</td>
</tr>
<tr>
<td>Property Taxes (Current Year)</td>
<td>$0</td>
<td>$0.63</td>
<td>$0.63</td>
</tr>
<tr>
<td>Property Taxes (Prior Year)</td>
<td>$6.14</td>
<td>$2.55</td>
<td>$2.55</td>
</tr>
<tr>
<td>Electric Franchise Fees</td>
<td>$1.72</td>
<td>$1.39</td>
<td>$1.39</td>
</tr>
<tr>
<td>Motor Vehicle TAVT</td>
<td>$1.02</td>
<td>$0.97</td>
<td>$0.97</td>
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<tr>
<td>Business &amp; Occupation Tax</td>
<td>$0.71</td>
<td>$0.82</td>
<td>$0.82</td>
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<td>Cable Franchise Fees</td>
<td>$3.54</td>
<td>$11</td>
<td>$15</td>
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<tr>
<td>Municipal Court Fees</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Gas Franchise Fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alcohol Beverage Excise</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: The table above shows the top 10 revenue sources for FY2019, FY2020 (updated), and FY2021 (proposed).
Revenues: Top 10 (FY20-FY21)

<table>
<thead>
<tr>
<th>REVENUE (IN MILLIONS)</th>
<th>FY2020 Revised</th>
<th>FY2020 Updated</th>
<th>FY2021 Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Revenues</td>
<td>$4.07</td>
<td>$4.24</td>
<td>$3.54</td>
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<tr>
<td>Alcohol Beverage Fees</td>
<td>$0.81</td>
<td>$0.68</td>
<td>$0.63</td>
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<tr>
<td>Gas Franchise Fees</td>
<td>$1.90</td>
<td>$1.90</td>
<td>$1.72</td>
</tr>
<tr>
<td>Municipal Court Fees</td>
<td>$2.45</td>
<td>$2.53</td>
<td>$2.55</td>
</tr>
<tr>
<td>Cable Franchise Fees</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Motor Vehicle TAVT</td>
<td>$5.90</td>
<td>$5.90</td>
<td>$6.14</td>
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<tr>
<td>Electric Franchise Fees</td>
<td>$2.45</td>
<td>$2.53</td>
<td>$2.55</td>
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<tr>
<td>Insurance Premiums</td>
<td>$0.95</td>
<td>$1.70</td>
<td>$1.72</td>
</tr>
<tr>
<td>Property Taxes (Prior Year)</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Property Taxes (Current Year)</td>
<td>$0.94</td>
<td>$1.70</td>
<td>$1.72</td>
</tr>
<tr>
<td>Local Option Sales Tax</td>
<td>$1.46</td>
<td>$1.39</td>
<td>$1.20</td>
</tr>
</tbody>
</table>

FY2020 Revised FY2020 Updated FY2021 Proposed
Revenues: Top 10 Variance Analysis

<table>
<thead>
<tr>
<th>Revenue Type</th>
<th>Original Variance</th>
<th>Updated Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Option Sales Tax</td>
<td>-9%</td>
<td>7%</td>
</tr>
<tr>
<td>Property Taxes (Current Year)</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Property Taxes (Prior Year)</td>
<td>83%</td>
<td>-45%</td>
</tr>
<tr>
<td>Insurance Premium Tax</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Electric Franchise Fees</td>
<td>3%</td>
<td>4%</td>
</tr>
<tr>
<td>Motor Vehicle TAVT</td>
<td>1%</td>
<td>1%</td>
</tr>
<tr>
<td>Business and Occ. Taxes</td>
<td>-18%</td>
<td>-18%</td>
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<tr>
<td>Cable Franchise Fees</td>
<td>9%</td>
<td>9%</td>
</tr>
<tr>
<td>Municipal Court Fees</td>
<td>-22%</td>
<td>-22%</td>
</tr>
<tr>
<td>Gas Franchise Fees</td>
<td>11%</td>
<td>11%</td>
</tr>
<tr>
<td>Alcohol Excise Taxes</td>
<td>-17%</td>
<td>-17%</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>-12%</td>
<td>-17%</td>
</tr>
</tbody>
</table>

FY2021 Budget Presentation
General Fund Expenditures: $59,035,874

- Personnel: 46%
- Operations: 30%
- Capital / Enhancements: 5%
- Infrastructure Maintenance: 15%
- Equipment Accrual: 2%
- Vehicle Accrual: 2%
Expenditures Comparison (FY20 to FY21)

FY2020 vs FY2021:

- Debt Service: FY20 - $11.25, FY21 - $9.27
- E911 Supplement: FY20 - $4.14, FY21 - $2.79
- Vehicle Accrual: FY20 - $18.08, FY21 - $17.91
- Equipment Accrual: FY20 - $4.14, FY21 - $2.79
- Infrastructure Maintenance: FY20 - $11.25, FY21 - $9.27
- Capital / Enhancements: FY20 - $0, FY21 - $0
- Personnel: FY20 - $0, FY21 - $0
Expenditure Variance (FY20 to FY21)

- Personnel: -2%
- Operations: -1%
- Capital / Enhancements: -33%
- Infrastructure Maintenance: -18%
- Vehicle Accrual: 1%
- Equipment Accrual: 63%
Dept. Expenditure Trends (FY19-FY21)

Expenditures in millions

<table>
<thead>
<tr>
<th>Department</th>
<th>FY2019</th>
<th>FY2020</th>
<th>FY2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Clerk</td>
<td>$0.66</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City Council</td>
<td>$0.18</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City Manager</td>
<td>$1.05</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comm</td>
<td>$0.70</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Com Dev</td>
<td>$2.55</td>
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<td></td>
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<tr>
<td>Court</td>
<td>$0.73</td>
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<tr>
<td>Facilities</td>
<td>$2.72</td>
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<tr>
<td>Finance</td>
<td>$1.51</td>
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<tr>
<td>Fire</td>
<td>$10.99</td>
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<tr>
<td>HR</td>
<td>$0.93</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IT/GIS</td>
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<tr>
<td>Legal</td>
<td>$0.40</td>
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<td></td>
</tr>
<tr>
<td>Police</td>
<td>$12.08</td>
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<td></td>
</tr>
<tr>
<td>Public Works</td>
<td>$6.25</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rec &amp; Parks</td>
<td>$2.08</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Dept. Expend. Variance (FY20 to FY21)

- City Clerk: (6%)
- City Council: (40%)
- City Manager: (10%)
- Comm: 0%
- Com Dev: 3%
- Court: 1%
- Facilities: (11%)
- Finance: 0%
- Fire: (2%)
- HR: 0%
- IT: 3%
- Legal: 0%
- Police: 1%
- Public Works: (2%)
- Rec & Parks: 2%
Accruals: $11,357,598

- Infrastructure Maintenance: 15%
- Equipment Accrual: 2%
- Vehicle Accrual: 2%
Infrastructure Maintenance Accrual: $9,274,034 set aside in FY2021

<table>
<thead>
<tr>
<th>Maintenance Accrual</th>
<th>Contribution</th>
<th>Projects</th>
<th>Balance*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Roads and Right-of-Way</td>
<td>$5,064,290</td>
<td>$4,250,000</td>
<td>$1,491,445</td>
</tr>
<tr>
<td>Sidewalks and Trails</td>
<td>$504,760</td>
<td>$400,000</td>
<td>$1,081,196</td>
</tr>
<tr>
<td>Stormwater System</td>
<td>$750,000</td>
<td>$0</td>
<td>$3,421,550</td>
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<tr>
<td>Traffic Signal System</td>
<td>$643,040</td>
<td>$200,000</td>
<td>$1,203,911</td>
</tr>
<tr>
<td>Bridges, Tunnels, and Dams</td>
<td>$285,220</td>
<td>$200,000</td>
<td>$1,001,569</td>
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<tr>
<td>Parks</td>
<td>$1,387,724</td>
<td>$1,200,000</td>
<td>$1,365,141</td>
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<tr>
<td>Fire Stations</td>
<td>$265,290</td>
<td>$177,500</td>
<td>$1,438,010</td>
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<tr>
<td>City Hall</td>
<td>$170,710</td>
<td>$305,881</td>
<td>$824,619</td>
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<tr>
<td>Land Acquisition</td>
<td>$203,000</td>
<td>$0</td>
<td>$403,000</td>
</tr>
</tbody>
</table>

*Balances listed are cumulative figures
Vehicle Replacement Accrual: $1,026,020 set aside in FY2021

<table>
<thead>
<tr>
<th>Vehicle Replacement Accrual</th>
<th>Contribution</th>
<th>Projects</th>
<th>Balance*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Vehicles</td>
<td>$478,520</td>
<td>$528,000</td>
<td>$434,551</td>
</tr>
<tr>
<td>Fire Apparatus / Vehicles</td>
<td>$488,150</td>
<td>$668,000</td>
<td>$405,702</td>
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<tr>
<td>Other City Vehicles</td>
<td>$59,350</td>
<td>$120,000</td>
<td>$58,078</td>
</tr>
</tbody>
</table>

*Balances listed are cumulative figures*
# Equipment Replacement Accrual:
$1,057,544 set aside in FY2021

<table>
<thead>
<tr>
<th>Equipment Accrual</th>
<th>Contribution</th>
<th>Projects</th>
<th>Balance*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Equipment</td>
<td>$578,435</td>
<td>$571,558</td>
<td>$364,825</td>
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<tr>
<td>Fire Equipment</td>
<td>$229,114</td>
<td>$116,900</td>
<td>$311,075</td>
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<tr>
<td>Information Technology Equipment</td>
<td>$249,996</td>
<td>$115,470</td>
<td>$359,206</td>
</tr>
</tbody>
</table>

*Balances listed are cumulative figures*
Capital / Enhancements / New Positions: $2,785,870 in FY2021
Projects Funded in Proposed FY2021

- Capital / Enhancements / New Positions
  - Assistant to City Manager (new FTE): $75,000
  - Town Center Master Plan Consulting Services: $75,000
  - Enterprise Resource Planning (ERP) - Phase II: $635,870
  - Seven Oaks Dam - City Portion of Repair Funding: $400,000
  - Intersection Improvement: Roundabout on Barnwell at Rivermont Parkway: $500,000 *(remaining $500,000 from LMIG Fund)*
  - Sidewalk / Trail - New Additions: $500,000
  - Intersection Improvements (Right of Way for Buice at Spruill and Brumbelow at Tuckerbrook): $600,000
Projects without Funding

- Capital Requests - Not Funded in FY2021
  - City Hall Improvements/Reverse Value Engineering
  - Police GCIC Clerks - four additional civilian positions
  - New South Precinct Building / Newtown Park Building
  - Pedestrian Safety Improvements to un-signalized intersections
  - Construction funding for intersection improvements at Buice and Spruill and Brumblelow at Tuckerbrook

- Unfunded Requests total additional $3,155,000
Parks Bond Fund

- Multi-Year Fund, lists prior allocations by project
- FY2021 Major Milestones
  - Morton Road Park - construction and grand opening
  - Rogers Bridge - construction of replica replacement
  - Cauley Creek Park - construction of initial development
TSPLOST Fund

- Multi-Year Fund, lists prior allocations by project
- FY2021 Major Milestones
  - Construction of Road Widenings:
    - State Bridge Road (from Camden Way to the Chattahoochee River)
    - McGinnis Ferry Road (from Sargent Road to Seven Oaks Parkway)
  - Construction of Intersection Improvements:
    - Bell Road at Medlock Bridge
    - Bell Road at Cauley Creek Park
    - Medlock Bridge at State Bridge (interim improvement)
    - Barnwell Road at Holcomb Bridge Road
## Other Funds - Balanced

<table>
<thead>
<tr>
<th>Fund</th>
<th>Revenues</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seized/Forfeited Asset Fund</td>
<td>$175,650</td>
<td>$175,650</td>
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<tr>
<td>E911 Fund</td>
<td>$2,000,000</td>
<td>$2,000,000</td>
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<tr>
<td>LMIG Fund</td>
<td>$500,000</td>
<td>$500,000</td>
</tr>
<tr>
<td>Hotel/Motel Tax Fund</td>
<td>$300,000</td>
<td>$300,000</td>
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<tr>
<td>Debt Service Fund</td>
<td>$2,319,269</td>
<td>$2,319,269</td>
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<tr>
<td>Debt Service Parks Bond Fund*</td>
<td>$2,091,801</td>
<td>$2,098,638</td>
</tr>
</tbody>
</table>

*difference in Debt Service Parks Bond Fund is amount equal to anticipated interest*
Next Steps / Timeline

- July 13, 2020
  - Work Session - discussion / refinement of Budget
- July 27, 2020
  - Work Session - discussion / refinement of Budget
- August 10, 2020
  - Work Session - discussion / refinement of Budget
  - Council Meeting - Public Hearing
- August 24, 2020
  - Council Meeting - Public Hearing - community feedback, Consideration of Adoption
- October 1, 2020: Beginning of FY2021
Next Steps

Work Session Discussion: 07/13/20
Work Session Discussion: 07/27/20
Work Session Discussion: 08/10/20