

CITY OF LILBURN

Small Town. Big Difference.



FISCAL YEAR 2022-2023 APPROVED BUDGET

FINANCE DIRECTOR SHERRIE SMITH





City of Lilburn

in Gwinnett County

State of Georgia

Ordinance

No: 2022-588

Date of Reading and Adoption: June 13,2022

At the meeting of the Lilburn City Council held at 340 Main Street, Lilburn, Georgia.

AN ORDINANCE TO ADOPT THE FISCAL YEAR 2022-2023 BUDGET FOR EACH FUND OF THE CITY OF LILBURN, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING THE ANTICIPATED REVENUES FOR EACH FUND, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS FOR EACH FUND AND PROHIBITING EXPENDITURES TO EXCEED ACTUAL FUNDING AVAILABLE FOR EACH FUND

WHEREAS: a proposed Budget for each of the various funds of the City has been presented to the Mayor and City Council by the City Manager; and

WHEREAS: appropriately advertised public hearings have been held on the proposed Budget, as required by State law and City Charter; and

WHEREAS: the City Council reviewed and finalized the proposed Budget and Capital Improvements Program for the fiscal year 2022-2023, pursuant to the Ordinances of the City of Lilburn, Georgia; and

WHEREAS: each of the funds has a balanced Budget, such that anticipated funding sources equal or exceed proposed expenditures; and

WHEREAS: the Mayor and City Council intend to adopt an annual Operating Budget for the Fiscal Year 2022-2023 along with a five-year Capital Improvement Plan.

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and City Council of the City of Lilburn, Georgia, sitting in regular session on June 13, 2022, that:

Section 1. The City of Lilburn, Georgia **Annual Budget** (*attached*) in the amount of \$19,033,207 is hereby approved as the budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023 in accordance with the Ordinances of the City of Lilburn, Georgia as amended. Additionally, hereby approved and contained herein are seven balanced budgets for nine separate funds:

- Fund 100: General Fund \$10,299,916
- Fund 210: Confiscated Assets Fund \$45,499
- Fund 230: School Zone Safety Fund \$264,079
- Fund 235: ARPA Fund \$2,119,819
- Fund 270: Tax Allocation District Fund \$447,280
- Fund 275: Hotel/Motel Tax Fund \$100
- Fund 323: 2017 SPLOST Fund \$4,186,068
- Fund 350: Capital Projects Fund \$706,566
- Fund 745: Municipal Court Fund \$963,880

Department managers are hereby authorized to move operating funds (not salary and wages) from one line item to another existing line item within the respective department operating budget.

The Finance Director is hereby authorized to move operating funds from salary and wages from one line item to another line item within the respective department operating budget.

The Finance Director is hereby authorized to move appropriations between projects within the five-year capital improvement plan, subject to approval by the City Manager.

Section 2. The **Five-Year Capital Improvements Plan** is hereby adopted for the City of Lilburn, Georgia, and appropriations are approved for the fiscal year beginning July 1, 2022, and ending June 30, 2023 in an amount of \$7,012,453. Only the plan for Fiscal Year 2022-2023 is hereby approved as listed (*attached*). The capital improvements listed for Fiscal Years 2022-2026 are for planning purposes only and subject to review and modification by the Mayor and City Council, and expenditures for these projects require separate future approval by the Mayor and City Council.

This ordinance is effective immediately upon adoption and is adopted this 13th day of June 2022 by recorded vote of the Mayor and Council of the City of Lilburn.

SO ORDAINED this the 13th day of June 2022.

APPROVED:

Tim Dunn, Mayor
City of Lilburn

ATTEST:

Melissa L. Penate, City Clerk



FY 22/23 PROPOSED BUDGET

May 10, 2022

To the Mayor, City Council and Citizens,

Please find attached the City of Lilburn's proposed budget for fiscal year 2022-2023 (FY22/23). I appreciate the work that began in February 2022 by the department directors and staff culminating into this budget document.

Once again, we have strived to create a responsible spending plan that allows the City to meet the highest priorities as established by the Mayor and Council. We believe that this proposed budget represents a myriad of viable options for the Mayor and Council to consider as we meet the operating needs of the city for the coming fiscal year. However, it is our goal to not only meet the operating needs of the City, but to enhance the City's long term economic growth and quality of life for our citizens, business owners and visitors.

The City's priorities are summarized in the following paragraphs, with discussion and explanation of each fund with corresponding budget.

BUDGET BRIEF

The FY22/23 City of Lilburn (draft) budget for all appropriated funds totals **\$19,033,107**. Of this total, **\$10,299,916** is for operations; **\$4,186,068** is for the City's Special Purpose Local Option Sales Tax Fund, **\$706,566** is for other Capital Projects; **\$45,499** is for Confiscated Assets; **\$264,079** is for School Zone Safety; **\$447,280** is for Tax Allocation District; **\$2,119,819** is for ARPA; **\$100** for Hotel/Motel Tax Fund; and **\$963,880** is for Municipal Court.

This budget represents an **increase of \$1,183,076 or 7%**, above the amended FY21/22 budget of **\$17,850,031**.

BUDGETING WITH CAUTIOUS OPTIMISM

There are three major obstacles that must be evaluated during this budget process. Our primary concern is the increasing inflation that all are currently struggling to survive. According to the Chained CPI measurement, \$1 in 2012 is equal in buying power to \$1.21 in 2022. While the value of a dollar

declines, our demands for supplies and services continue, yet receipt of the goods are delayed. The side effect of inflation is not just a concern for our citizens but employees as well.

Retention of our workforce is yet another challenge that this budget year faces. The City of Lilburn prides itself on the significant low crime rate and services that are provided for each citizen in Lilburn by both full-time and part-time employees. Our part-time park attendants are great ambassadors for our city and work very closely with the public. We must have the ability to secure and retain great employees, otherwise the services to our citizen's may suffer.

We continue to recognize our citizen's financial hardships due not only to inflation, but the ever-changing housing market. The rising selling/buying prices of homes has skyrocketed over the last few years. This year the Gwinnett County Tax Assessor is attempting to keep up with the price increase. 83.5% OF REAL PROPERTY IN LILBURN WAS REASSESSED FOR 2022. The increased property value will positively impact the FY 22/23 budget in revenue.

BUDGETING OUR PROPERTY TAX

Our first year of billing and collecting property tax was successful with a collection rate of 96%. We will refine our "tax collector" skills in FY 22/23 and hopefully exceed the first year's collection rate. Our arrangements for billing and delinquent tax collection continue as originally planned. Our goal is to postmark the Lilburn Property Tax bill by September 15th and request payment due by November 15th, the same dates as 2021.

We have budgeted both Revenue and Appropriations conservatively. As always, our goal of this year's budget is to maximize our revenue while meeting the growing needs of our community.

- **TAX REVENUE**

General Fund tax revenue is expected to grow (14%) above the FY21 amended budget year. The anticipated increase is due in part to the Real Property Tax which is expected to increase 17.5% resulting from revaluations as well as new housing developments in our city. Occupation Tax is also expected to rise approximately 15%. Occupational Tax is calculated based on prior year gross receipts, and we intend to improve our occupation tax collection process by billing businesses based on financial documents submitted by the businesses. Currently, gross receipts are self-reported.

- **LICENSE AND PERMIT REVENUE**

The increase in License and Permit revenue have exceeded 38% since FY18/19. Building Permit revenue has risen from approximately \$350k to \$580k. Projections for our next fiscal year are only slightly less than our current amended budget and appear to be steady.

- **FINES AND FORFEITURES**

According to the Government Accounting Standard Board (GASB 84) and our auditors, we are required to separate the municipal court funds and report municipal court activities in a separate fund, Fund 745. The revenue previously identified as court revenue in general fund

will now be identified as so in the new Municipal Court Fund. The portion of the fines and fees due to general fund will be transferred as an interfund transfer from municipal court and appears in other financing sources. These transfers are directly attributable to the number of court cases adjudicated and is distributed monthly.

- **INTERGOVERNMENTAL REVENUE**

Street light revenue is projected to increase to compensate for the new growth. Our direct payment for power services to Georgia Power, Jackson EMC, and Walton EMC is offset by the street light assessment revenue on our property tax bill. The assessment calculation will remain the same for FY22-23 to cover the actual cost of the streetlight program. Properties receiving benefit from public streetlights will be calculated at \$0.43 per linear foot of street frontage. The median street frontage of a property in Lilburn with a streetlight assessment is 70 linear feet. The proposed 2022 streetlight fee for this property would be \$30.10.

- **CHARGES FOR SERVICES**

To cover the City's actual cost of providing residential sanitation service, the FY22 budget includes a monthly \$1.50 administration fee per parcel that will be billed on the city's property tax bill. The cost of this service equates to \$18.11 per month per parcel or \$217.32 annually for our citizens.

APPROPRIATIONS

The proposed FY22/23 budget includes a 12% increase in General Fund appropriations over the Amended FY21/22. Operating costs in this year's budget are kept at a minimum while addressing the most critical needs of the organization and the community. The proposed FY22/23 budget includes funding on-call emergency responder pay for the Public Works Department and the following new position and/or upgrades:

1. Expand the career ladder for sworn positions by adding a Corporal paygrade; and
2. Accounting Technician to Finance Team (FT)

PRIORITIES

- **EMPLOYEE RETENTION AND RECRUITMENT**

The proposed FY22/23 budget includes a Cost-of-Living Adjustment (COLA) of 10%. It is vitally important that we retain the excellent employees that we currently employ, as well as the competitive recruitment of quality employees.

- **ECONOMIC DEVELOPMENT**

Supporting a healthy quality of life for Lilburn residents is a primary benefit of sustainable economic development. Lilburn leadership realizes that maintaining and creating an expanded

economic base, enhanced by quality support services, will provide the necessary tax base foundation that will sustain the city for generations to come.

- **PARTNERSHIP BETWEEN DDA, CID AND CITY GOVERNMENT**

The city continues to enjoy a beneficial relationship with the Lilburn DDA and the Lilburn CID. This enhanced partnership will include long and short-term planning and collaboration on capital projects.

- **EXCEPTIONAL PUBLIC SAFETY**

Both Lilburn leadership and our residents agree that public safety is critical to our community. This year's proposed budget dedicates 45% of general fund operations to support the Municipal Court and Police Department. Lilburn's Police services are among the best in the state of Georgia, and it is critical that we continue to compete with other jurisdictions within Gwinnett County. The COLA mentioned above ensures that Lilburn is among the highest paying cities in Gwinnett for entry level Police Patrol.

- **CULTURE AND RECREATION**

The newest center piece of Lilburn is the Park Pavilion and Splash Pad. Both the Pavilion and Splash Pad will accentuate our beautiful family-centered park and Greenway Trail. The additional plans related to recreation are identified in the Capital Project Fund.

General Fund

Addressing the traditional government functions, the General Fund budget for FY22/23 is \$10,299,916. Property and other taxes make up the General Funds two largest revenue sources (70%).

Capital Projects Fund

Many capital projects, particularly construction projects, either overlap budget years or take more than 12 months to complete. The Capital Projects Fund includes items or projects with an initial value of \$10,000 or greater. Capital projects are funded by three major sources of revenue to include: transfers from General Fund, Grant proceeds and revenue from Intergovernmental Agreements.

Special Purpose Local Option Sales Tax (SPLOST) Fund

The 2017 SPLOST Fund is comprised of sales tax revenues collected by the State of Georgia and distributed to the local governments. Sales Tax revenues are restricted and can only be expended in the categories as approved by the voters. These funds cannot be utilized for maintenance or operation of capital assets. The number one priority has been to pay off the remaining debt associated with the Police HQ and Court Complex which will be achieved with the final payment July 2022. The 2017 SPLOST collections will end in March 2023, and Lilburn is working with Gwinnett County and its other 15 cities on a proposed 2023 SPLOST. The 2023 SPLOST will be considered by voters in November 2022.

Tax Allocation District (TAD) Fund

The TAD Fund accounts for the financial resources provided from the incremental growth in taxes due to increasing property values of properties with the tax allocation district. The TAD revenue must be used to make improvements within the district for the public good such as parking facilities, streetscape enhancements, and projects to bury utility lines. The Lilburn TAD was established in 2014, and Gwinnett County consented to dedicate the incremental growth in value of properties with the district to the Lilburn TAD starting with the 2021 tax year. 2014 is the base year. In FY 22/23, the city will commit TAD proceeds to purchase a parking deck and improve the streetscape on Railroad Avenue and Main Street.

Confiscated Asset Fund

The Confiscated Asset Fund accounts for forfeiture and proceeds from the sale of confiscated property. Use of these funds is restricted.

School Zone Safety Fund

The School Zone Safety Fund accounts for revenue received from the school zone speed cameras installed in three school zones. We are hopeful that a fourth school zone will be added within this budget year. The revenues must be used for a particular public safety purpose.

Municipal Court Fund

The municipal court funds report activity in a separate fund. This revenue includes appearance bonds, probation payments, fines, and cash bonds. This fund will act a fiduciary fund meaning that we will hold the funds until the case is either adjudicated or bound over to a different court. Upon adjudication, the ordered funds are disbursed to state and county agencies and the court software portion is returned to them. The portion of the fines and fees due to general fund will be transferred as an interfund transfer from municipal court to general fund.

American Rescue Plan Act Fund

The American Rescue Plan Act of 2021 was signed into law on March 11, 2021. Through the Fiscal Recovery Funds, the government hopes to provide significant resources 1) to respond to the COVID-19 public health emergency and its economic impacts by responding to public health emergency or its negative impacts, 2) by responding to workers performing essential work during COVID-19 public health emergency via premium pay to eligible workers, 3) responding to the government services to the extent of the reduction in revenues, and 4) to make necessary investments in water, sewer, or broadband.

The City of Lilburn was allocated a total of \$4.7M. The funds must be expensed in the four eligible categories of expenses noted above. The ARPA funds must be incurred by December 31, 2024.

Hotel/Motel Fund

The Georgia law regarding hotel motel tax changed in 2021, expanding the definition of “innkeeper” to include dealers and marketplace facilitators such as Airbnb and VRBO. At this time there are no hotels inside the city limits; however, there are homes listed with various marketplace facilitators that are being used as short-term rentals. The city will receive hotel motel tax from these marketplace facilitators beginning July 1, 2022, per the adoption Ordinance No. 2022-584. The hotel motel tax rate is 3%.

Five-Year Capital Improvement Plan

Lilburn’s \$26.1M Five-Year Capital Improvement Plan is funded by multiple sources including 2017 special purpose local option sales tax (2017 SPLOST), contributions from the general fund, stormwater user fees, taxes from incremental growth in the tax allocation district, and grants including the community development block grant (CDBG), local maintenance and improvement grant (LMIG), and American Rescue Plan Act (ARPA). The plan continues the city’s investment in public safety, transportation infrastructure, streetscape enhancements, stormwater improvements, and public art projects. Additionally, the plan includes funds for Greenway Trail Repairs/Bridge Replacement, new city streets, Streetscape Projects, and the Hood/Bryson Intersection Improvement.

Highlights of the FY22-23 budget of \$7,012,453 for capital improvements include:

- Splash Pad Shade and Seating,
- Various Resurfacing Projects,
- Park expansion design,
- Expansion of downtown safety infrastructure including new sidewalks, four way stops, additional street lighting, and drainage improvements,
- US 29 wayfinding project in partnership with the Lilburn Community Improvement District,
- Sewer extension, and
- Continuation of the greenway bridge replacement, Police vehicle replacement program, and public building maintenance.

BUDGET GOALS

We believe that the FY22/23 proposed budget continues to address organizational goals as defined during our annual planning retreat and because of council/staff interaction:

Economic Development: Staff will continue to recommend initiatives that achieve a balanced tax base, redevelopment, and an enhanced quality of life for our residents and businesses. Specific initiatives will center on enhancing and increasing our commercial tax base.

Property Tax billing and collection: We consider this a very important aspect of serving our citizens and pledge to be knowledgeable, confident, and patient as questions and concerns arise. We will strive to provide a more personal level of service than that previously offered.

Do more with less/efficiency first: We pledge to foster an attitude of cooperation and partnership among the individual departments, and to utilize the individual strengths and knowledge of each to provide efficient services. To accomplish this, an organizational restructuring has streamlined many functions and created efficiencies with real cost savings. We have also embraced technology as a tool to increase efficiency and reduce the need for additional manpower.

SUMMARY

This proposed budget includes organizational changes to include the upgrade of three (3) Senior Officers to Corporals, the addition of on-call emergency responder-pay for our Public Works employees, and the addition of a new position in Finance. Additionally, this year's budget includes a 10% COLA adjustment for all employees. This pay adjustment is necessary to retain our existing staff and recruit new employees at the competitive market rates. These upgrades, the position, and pay adjustments are necessary as we undertake prudent succession planning within the organization and as we strive to provide optimal service for each citizen.

This proposed budget represents a true team effort on the part of the entire City staff. We are proud to work with dedicated and knowledgeable staff and City leaders as we prepare a budget that meets the objectives of the leadership and constituents, while protecting the financial health of the City now and in the future.

It is a pleasure serving you, and we look forward to discussion and questions regarding the FY22/23 budget.

Respectfully,

Sherrie Smith, Finance Director

CITY OF LILBURN
FY 2022/2023 BUDGET
SUMMARY REVENUES AND EXPENDITURES
Fund 100 General Fund

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023			2022-2023	2022-2023
	Actual	Actual	Actual	Amended Budget	Dept. Requested	% Diff between current/dept request	City Manager changes	City Manager Proposed	Council Adopted Budget
Revenues:									
Property Taxes	\$2,330,873	2,365,943	\$2,854,426	\$3,113,870	3,352,833	8%	\$64,767	\$3,417,600	3,616,600
Other Taxes	\$2,996,689	3,151,009	\$3,261,177	\$3,388,182	3,662,617	8%	\$149,950	\$3,812,567	3,779,567
Licenses and Permits	\$690,927	709,518	\$796,720	\$966,400	930,100	-4%	\$21,100	\$951,200	951,200
Intergovernmental Revenues	\$198,435	194,496	\$1,555,022	\$7,500	7,000	-7%	\$166,000	\$173,000	7,000
Charges for Services	\$655,030	649,237	\$676,186	\$795,680	964,461	21%	\$67,253	\$1,031,714	1,031,714
Fines and Forfeitures	\$966,615	831,832	\$628,602	\$110,000	120,414	9%	-\$9,714	\$110,700	110,700
Investment Income	\$105,250	70,418	\$2,710	\$5,000	8,000	60%	\$0	\$8,000	8,000
Contributions and Donations		-		\$50	50	0%	\$0	\$50	50
Miscellaneous	\$155,246	50,515	\$70,653	\$79,050	43,675	-45%	-\$9,075	\$34,600	34,600
Other Funding Sources		-	\$0	\$697,613	\$780,631	12%	-\$20,146	\$760,485	760,485
TOTAL GENERAL FUND REVENUES	\$8,099,065	\$8,022,968	\$9,845,496	\$9,163,345	\$9,869,781	8%	\$430,135.00	\$10,299,916	\$10,299,916
Expenditures:									
City Hall (HR, IT, Fin & Business Svcs)	\$1,859,255	1,955,159.00	2,207,806.00	\$2,338,778	2,226,626.00	-5%	208,968.00	2,435,594	\$ 2,435,594
Community Development	\$214,545	148,893.00	231,147.00	\$330,726	352,085.00	6%	23,264.00	375,349	\$ 375,349
Municipal Court	\$259,347	275,506.00	321,561.00	\$368,056	361,719.00	-2%	25,508.00	387,227	\$ 387,227
Police Department	\$3,167,396	3,409,884.00	3,517,174.00	\$3,718,040	3,903,350.00	5%	334,578.00	4,237,928	\$ 4,237,928
Public Works:	\$1,044,460	1,126,267.00	1,161,449.00	\$1,585,198	1,703,454.00	7%	170,715.00	1,874,169	\$ 1,874,169
Recreation	\$22,529	29,549.00	30,180.00	\$72,799	109,345.00	50%	7,389.24	116,734	\$ 116,734
Municipal Buildings	\$495,178		-	\$297,881	366,613.00	23%	(50,999.56)	315,613	\$ 315,613
Planning (Stormwater)		505,445.70	460,954.00	\$451,867	530,560.00	17%	26,741.00	557,301	\$ 557,301
TOTAL GENERAL FUND EXPEDITURES	\$7,062,710	\$7,450,704	\$7,930,271	\$9,163,345	\$9,553,752	4%	\$746,164	\$10,299,916	\$10,299,916
WCR/UOFB(Net Rev vs Exp.)	\$1,036,355	\$572,264	\$1,915,225	\$0	\$316,029	\$0.00	0	\$0	\$0

**CITY OF LILBURN
FY 2022/2023 BUDGET
REVENUES
Fund 100 General Fund**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023
	Actual	Actual	Actual	Amended Budget	Dept. Requested	City Manager Proposed	Council Adopted Budget
<u>Revenues:</u>							
<u>Taxes:</u>							
Property Taxes	\$2,330,873	\$2,365,943	\$2,854,426	\$2,951,370	\$3,157,333	\$3,450,600	\$3,450,600
Franchise Taxes	\$891,379	\$950,374	\$863,934	\$955,739	\$1,019,100	\$986,100	\$986,100
Alcoholic beverage taxes	\$539,779	\$628,016	\$737,488	\$713,000	\$725,000	\$725,000	\$725,000
Insurance Premium Taxes	\$836,877	\$886,894	\$935,468	\$966,843	\$1,005,517	\$1,005,517	\$1,005,517
Other Taxes	\$728,654	\$685,725	\$724,287	\$752,600	\$946,000	\$1,062,950	\$1,062,950
<i>Total Taxes:</i>	<i>\$5,327,562</i>	<i>\$5,516,952</i>	<i>\$6,115,603</i>	<i>\$6,339,552</i>	<i>\$6,852,950</i>	<i>\$7,230,167</i>	<i>\$7,230,167</i>
<u>License & Permits</u>							
Alcoholic beverage fees	\$189,100	\$188,676	\$211,350	\$285,250	\$261,750	\$261,750	\$261,750
Business license	\$117,257	\$68,898	\$62,701	\$32,000	\$34,000	\$32,000	\$32,000
Building permits	\$384,570	\$451,944	\$522,669	\$649,150	\$620,000	\$644,900	\$644,900
Other License & permit fees					\$14,350	\$12,550	\$12,550
<i>Total License & permits</i>	<i>\$690,927</i>	<i>\$709,518</i>	<i>\$796,720</i>	<i>\$966,400</i>	<i>\$930,100</i>	<i>\$951,200</i>	<i>\$951,200</i>
<u>Ingovernmental Revenues</u>							
Federal Grants	\$0	\$275	\$1,466,056	\$2,500	\$2,000	\$2,000	\$2,000
State Grants	\$3,000	\$3,000	\$4,000	\$5,000	\$5,000	\$5,000	\$5,000
Local Grants	\$195,435	\$191,221	\$84,966	\$0	\$0	\$0	\$0
Street Lights	\$0	\$0	\$0	\$162,500	\$162,500	\$166,000	\$166,000
<i>Total IG revenues</i>	<i>\$198,435</i>	<i>\$194,496</i>	<i>\$1,555,022</i>	<i>\$170,000</i>	<i>\$169,500</i>	<i>\$173,000</i>	<i>\$173,000</i>
<u>Charges for services:</u>							
Public safety services	\$100,053	\$84,993	\$71,011	\$46,250	\$49,250	\$47,250	\$47,250
Other charges	\$554,977	\$564,244	\$605,175	\$749,430	\$915,211	\$984,464	\$984,464
<i>Total chages for services</i>	<i>\$655,030</i>	<i>\$649,237</i>	<i>\$676,186</i>	<i>\$795,680</i>	<i>\$964,461</i>	<i>\$1,031,714</i>	<i>\$1,031,714</i>
Fines & Forfeitures	\$966,615	\$831,832	\$628,602	\$110,000	\$120,414	\$110,700	\$110,700
Investment Income	\$105,250	\$70,418	\$2,710	\$5,000	\$8,000	\$8,000	\$8,000

Misc Revenue	\$155,246	\$50,515	\$70,653	\$79,050	\$43,675	\$34,600	\$34,600
Contributions & Donations				\$50	\$50	\$50	\$50
Other financing services				\$697,613	\$780,631	\$760,485	\$760,485
Total Revenue	\$8,099,065	\$8,022,968	\$9,845,496	\$9,163,345	\$9,869,781	\$10,299,916	\$10,299,916

**CITY OF LILBURN
FY 2022/2023 BUDGET
REVENUES
Fund 100 General Fund**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023		2022-2023	2022-2023
	Actual	Actual	Actual	Amended Budget	Dept. Requested	% Diff between current/proposed	City Manager Proposed	Council Adopted Budget
<u>Expenditures</u>								
Current:								
General Government	\$1,859,255	\$1,955,159	\$2,207,806.00	\$2,636,659.00	\$2,593,239.00	6%	\$2,751,208.00	\$2,751,208.00
Police	\$3,167,396	\$3,409,884	\$3,517,174.00	\$3,718,040.00	\$3,903,350.00	9%	\$4,237,928.00	\$4,237,928.00
Courts	\$259,347	\$275,506	\$321,561.00	\$368,056.00	\$361,719.00	7%	\$387,227.00	\$387,227.00
Streets	\$1,044,460	\$1,126,267	\$1,161,449.00	\$1,585,198.00	\$1,703,454.00	10%	\$1,874,169.00	\$1,874,169.00
Recreation	\$22,529	\$29,549	\$30,180.00	\$72,799.00	\$109,345.00	7%	\$116,734.00	\$116,734.00
Planning & Zoning	\$426,930	\$431,806	\$385,901.00	\$451,867.00	\$530,560.00	5%	\$557,301.00	\$557,301.00
Economic Development	\$68,248	\$73,640	\$75,053.00					
Marketing & Events	\$214,545	\$148,893	\$231,147.00	\$330,726.00	\$352,085.00	7%	\$375,349.00	\$375,349.00
<i>Total Expenditures</i>	<i>\$7,062,710</i>	<i>\$7,450,704</i>	<i>\$7,930,271</i>	<i>\$9,163,345.00</i>	<i>\$9,553,752.00</i>	<i>8%</i>	<i>\$10,299,916.00</i>	<i>\$10,299,916.00</i>

City of Lilburn
 FY 2022/2023 Budget
 Summary Revenues and Expenditures
 Fund 210 Confiscated Assets Fund

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	% +/-	City	City Manager	Council	Council
	Actual	Actual	Actual	Amended Budget	Department Request	Current vs. Requested	Manager changes	Proposed 2022/2023 Budget	changes	Adopted 2022/2023 Budget
Revenues										
33: Intergovernmental Revenue	8,563	72,885	48,335	43,600	-	N/A	-	-		
35: Fines and Forfeitures	3,119	754	-	6,000	45,499	0%	-	45,499		45,499
36: Investment Income	932	572	7	11	-	-100%	-	-		
38: Miscellaneous Revenue	8,102	39,901	-	400	-	N/A	-	-		
Total Confiscated Assets Revenues	20,716	114,112	48,342	50,011	45,499	-9%	-	45,499		45,499
Expenses										
Administration	-	-	-	-	-	0%	-	-		
Police Department	8,675	111,460	34,107	50,111	45,499	-9%	-	45,499		45,499
Total Confiscated Assets Expenses	8,675	111,460	34,107	50,111	45,499	-9%	-	45,499		45,499
Contribution to Fund Balance	12,041	2,652	14,235	-	-	N/A	-	-		-
	√	√	√	√	√					

City of Lilburn
FY 2022/2023 Budget
Summary Revenues and Expenditures
Fund 230 School Zone Safety Fund

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	% +/-	City	City Manager	Council	Council
	Actual	Actual	Actual	Amended	Department	Current v	Manager	Proposed	changes	Adopted
				Budget	Request	Request	changes	2022/2023		2022/2023
								Budget	changes	Budget
<u>Revenues</u>										
35: Fines and Forfeitures	N/A	N/A	172,510	220,000	250,000	14%	-	250,000		250,000
36: Investment Income	N/A	N/A	1	10	10	0%	-	10		10
38: Miscellaneous Revenue	N/A	N/A	-	29,990	14,069	-53%	-	14,069		14,069
Total School Zone Safety Revenues	N/A	N/A	172,511	250,000	264,079	6%	-	264,079		264,079
<u>Expenses</u>										
Interfund Transfer Out - Fund 350	N/A	N/A	40,870	250,000	264,079	6%	-	264,079		264,079
Total School Zone Safety Expenses	N/A	N/A	40,870	250,000	264,079	6%	-	264,079		264,079

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City of Lilburn
FY 2022/2023 Budget
Summary Revenues and Expenditures
Fund 235 ARPA-AMERICAN RESCUE PLAN ACT

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	% +/-	City	City Manager		Council
	Actual	Actual	Actual	Amended	Department	Current v	Manager	Proposed	Council	Adopted
				Budget	Request	Request	changes	2022/2023	Changes	2022/2023
								Budget		Budget
Revenues										
Intergovernmental Revenue	N/A	N/A	N/A	2,391,860	2,119,819	-11%	-	2,119,819		2,119,819
Total ARPA Revenue				2,391,860	2,119,819	-11%	-	2,119,819		2,119,819
Expenses										
Financial Administration	N/A	N/A	N/A	2,196,684	67,000	-97%		67,000		67,000
Public Safety				-	128,793	-		128,793		128,793
Highways/Streets				-	1,545,000	-	-	1,545,000		1,545,000
Recreation				-	120,000	-		120,000		120,000
Water/Sewer				195,176	259,026	33%		259,026		259,026
Total ARPA Expenses	-	-	-	2,391,860	2,119,819	-11%	-	2,119,819		2,119,819
Contribution to Fund Balance	0	0	0					-		

City of Lilburn
FY 2022/2023 Budget
Summary Revenues and Expenditures
Fund 270 TAD 2 Tax Allocation District Fund

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	% +/-	City	City Manager		Council
	Actual	Actual	Actual	Amended	Department	Current vs	Manager	Proposed	Council	Adopted
				Budget	Request	Request	changes	2022/2023	changes	2022/2023
								Budget		Budget
Revenues										
31: Taxes	-	-	-	316,000	447,280	42%		447,280		447,280
33: Intergovernmental Revenue	-	-	-	-	-	-		-		-
36: Investment Income	-	-	-	-	-	-		-		-
38: Miscellaneous Revenue	-	-	-	-	-	-		-		-
39: Other Financing Sources	-	-	-	-	-	-		-		-
Total TAD 2 Revenue	-	-	-	316,000	447,280	42%		447,280		447,280
Expenses										
General Government	-	-	-	11,200	-	-100%		-		-
Public Works - Highways & Streets	-	-	-	304,800	447,280	47%		447,280		447,280
Total TAD 2 Expenses	-	-	-	316,000	447,280	42%		447,280		447,280
Contribution to Fund Balance	-	-	-	-	-			-		-

NOTE: TAD2 Fund was created in April 2020. The 2019/2020 Actual will show a deposit of \$53,807.34 in revenue.

City of Lilburn
FY 2022/2023 Budget
Summary Revenues and Expenditures
Fund 275 HOTEL/MOTEL TAX FUND

	2018/2019	2019/2020	2020/2021	2021/2022 Amended Budget	2022/2023 Department Request	% +/- Current v Request	City Manager changes	City Manager Proposed 2022/2023 Budget	Council Changes	Council Adopted 2022/2023 Budget
	Actual	Actual	Actual							
Revenues										
Hotel/Motel Tax	N/A	N/A	N/A	N/A	100	-	-	100		100
Total Hotel/Motel Revenue				-	100	-	-	100		100
Expenses										
Administration	N/A	N/A	N/A	N/A	100	-	-	100		100
Total Hotel/Motel Expenses	-	-	-	-	100	-	-	100		100
Contribution to Fund Balance	0	0	0					-		

**City of Lilburn
FY 2022/2023 Budget
Summary Revenues and Expenditures
Fund 323 2017 SPLOST**

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	./- Current Vs Requested	City Manager changes	City Manager Proposed 2022/2023 Budget	Council Changes	Council Adopted 2022/2023 Budget
	Actual	Actual	Actual	Amended Budget	Dept Requested					
Revenues										
31: Taxes				2,650,000	3,862,068	46%		3,862,068		3,862,068
33: Intergovernmental Revenue	2,066,524	2,104,270	2,941,560	-	324,000 -			324,000		324,000
36: Investment Income	-	-	-	-	-	0%		-		-
38: Miscellaneous Revenue	764,176	-	-	-	-	0%		-		-
Total Fund 323 Revenue	2,830,700	2,104,270	2,941,560	2,650,000	4,186,068	58%	-	4,186,068		4,186,068
Expenditures										
General Administration				1,000	-	-100%		-		-
Public Safety	1,614,840	1,245,728	1,917,088	1,592,506	1,183,048	-26%		1,183,048		1,183,048
Transportation	750,191	330,985	948,366	1,014,184	2,893,201	185%		2,893,201		2,893,201
Recreation	465,669	412,176	48,059	42,310	109,819	160%		109,819		109,819
Total Fund 323 Expenditures	2,830,700	1,988,889	2,913,513	2,650,000	4,186,068	58%	-	4,186,068		4,186,068
Contribution to Fund Balance	-	115,381	28,047	-						
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City of Lilburn
FY 2022/2023 Budget
Summary Revenues and Expenditures
Fund 350 Capital Projects Fund

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	% +/-	City	City Manager		Council
	Actual	Actual	Actual	Amended	Department	Current vs	Manager	Proposed	Council	Adopted
				Budget	Request	Request	Changes	2022/2023	changes	2022/2023
								Budget		Budget
Revenues:										
33: Intergovernmental Revenue	154,214	1,003,034	2,137,564	751,278	515,000	-15%		635,086	-	635,086
36: Investment Income	1,925	1,193	23	-	-	2%		-	-	-
37: Contributions and Donations	-	-	-	-	-	0%		-	-	-
38: Miscellaneous Revenue	27,598	60,487	146,816	1,046,037	31,962	-97%		31,962	-	31,962
39: Other Financing Sources	-	-	-	311,500	-	-87%		39,518	-	39,518
TOTAL CAPITAL PROJECTS REVENUES	183,737	1,064,715	2,284,403	2,108,815	546,962	-66%		706,566	-	706,566
Expenditures:										
Administration	357,097	27,623	-	84,876	21,480	-75%		21,480	-	21,480
Police	765,852	3,140,804	-	51,103	-	-100%		-	-	-
Transportation	217,104	698,066	-	1,085,630	120,086	-89%		120,086	-	120,086
Parks	358,644	329,050	-	547,346	-	-100%		-	-	-
General Government Buildings	608,585	19,735	-	4,526	50,000	1005%		50,000	-	50,000
Stormwater				335,334	515,000	54%		515,000	-	515,000
Capital outlay			2,325,667							
Sewer	-	-	-	-	-	0%		-	-	-
TOTAL CAPITAL PROJECTS EXPENDITURES	2,307,281	4,215,277	2,325,667	2,108,815	706,566	-66%		706,566	-	706,566
Contribution to Fund Balance	(2,123,544)	(3,150,563)	(41,264)	-	-	-		-	-	-

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City of Lilburn
FY 2022/2023 Budget
Summary Revenues and Expenditures
Fund 745 Municipal Court Fund

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	% +/-	City	City Manager		Council
	Actual	Actual	Actual	Amended	Dept	Current vs.	Manager	Proposed		Adopted
				Budget	Requested	Requested	Changes	2022/2023	Council	2022/2023
								Budget	Changes	Budget
Revenues										
35: Fines and Forfeitures				920,000	963,880	5%		963,880		963,880
Total Municipal Court Revenue				920,000	963,880	5%	-	963,880		963,880
Expenses										
Payments to Other Agencies				269,000	294,880	10%		294,880		294,880
Interfund Transfer Out-Fund 100				651,000	669,000	3%		669,000		669,000
Non-disbursed payments										
Total Municipal Court Expenses	-	-	-	920,000	963,880	5%	-	963,880		963,880
Contribution to Fund Balance	0	0	0					-		

**5 YEAR CAPITAL IMPROVEMENT PLAN
FY22-FY26**

Category	Fund	Funding Source	Project No.	Description	2017 SPLOST		2023 SPLOST			5 YEAR TOTAL
					FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	
Public Safety	323/324 - SPLOST	2017/2023 SPLOST	L-01	Police HQ Debt Service	88,000	0	0	0	0	88,000
Public Safety	323/324 - SPLOST	2017/2023 SPLOST	E-02	Police Vehicles and Equipment - Replacement	564,872	242,375	249,168	199,875	199,876	1,456,166
Public Safety	323/324 - SPLOST	2017/2023 SPLOST	E-03	Police Safety Enhancements	110,176	150,000	100,000	150,000	100,000	610,176
Public Safety	323/324 - SPLOST	2017/2023 SPLOST		PD Storage Building	100,000	0	0	0	0	100,000
Public Safety	323/324 - SPLOST	2017/2023 SPLOST	E-01	Safety Cameras @ Park/Public Works	20,000	0	0	0	0	20,000
				Public Safety Trail Sedimentation	300,000	0	0	0	0	300,000
				<i>Subtotal Public Safety</i>	<i>1,183,048</i>	<i>392,375</i>	<i>349,168</i>	<i>349,875</i>	<i>299,876</i>	<i>2,574,342</i>
Roads, Streets, Bridges	323/324 - SPLOST	2017/2023 SPLOST	G-07	LMIG 2022- match requirement	150,000	150,000	180,000	180,000	200,000	860,000
Roads, Streets, Bridges	323/324 - SPLOST	2017/2023 SPLOST	M-06	Miscellaneous Transportation Projects	85,000	0	0	0	0	85,000
Roads, Streets, Bridges	323/324 - SPLOST	2017/2023 SPLOST	M-07	Annual Resurfacing Contracts	169,799	300,000	300,000	300,000	300,000	1,369,799
Roads, Streets, Bridges	323/324 - SPLOST	2017/2023 SPLOST	M-11	New Street - Terry Lane	125,000	3,000,000	3,000,000	0	0	6,125,000
Roads, Streets, Bridges	323/324 - SPLOST	2017/2023 SPLOST	T-01	Pavement Management System	0	10,000	0	10,000	0	20,000
Roads, Streets, Bridges	323/324 - SPLOST	2017/2023 SPLOST	F-05	Hood/Bryson Intersection Improvement	404,000	0	0	0	0	404,000
Roads, Streets, Bridges	323/324 - SPLOST	2017/2023 SPLOST	E-05	Public Works Equipment	536,902	150,000	0	150,000	0	836,902
Roads, Streets, Bridges	323/324 - SPLOST	2017/2023 SPLOST	A-01	Engineering Services	140,000	140,000	140,000	140,000	140,000	700,000
Roads, Streets, Bridges	323/324 - SPLOST	2017/2023 SPLOST	F-03	US 29 Wayfinding Project	150,000	0	0	0	0	150,000
Roads, Streets, Bridges	323/324 - SPLOST	2017/2023 SPLOST	M-03	Greenway Trail Repairs/Bridge Replacement	95,000	1,000,000	1,000,000	500,000	500,000	3,095,000
Roads, Streets, Bridges	323/324 - SPLOST	2017/2023 SPLOST	M-04	Main St/Railroad Ave Streetscape	737,500	0	0	0	0	737,500
Roads, Streets, Bridges	323/324 - SPLOST	2017/2023 SPLOST		Sidewalk Repair	300,000	100,000	150,000	100,000	150,000	800,000
				<i>Subtotal Roads, Streets, Bridges</i>	<i>2,893,201</i>	<i>4,850,000</i>	<i>4,770,000</i>	<i>1,380,000</i>	<i>1,290,000</i>	<i>15,183,201</i>
Recreation	323/324 - SPLOST	2017/2023 SPLOST	E-05	Public Works Equipment/Recreation	30,000	0	30,000	0	45,000	105,000
Recreation	323/324 - SPLOST	2017/2023 SPLOST		City Park Expansion	79,819	2,500,000	1,383,813	0	0	3,963,632
				<i>Subtotal Recreation</i>	<i>109,819</i>	<i>2,500,000</i>	<i>1,413,813</i>	<i>0</i>	<i>45,000</i>	<i>4,068,632</i>
				<i>Subtotal Fund 323/324 SPLOST</i>	<i>4,186,068</i>	<i>7,742,375</i>	<i>6,532,981</i>	<i>1,729,875</i>	<i>1,634,876</i>	<i>21,826,175</i>

Category	Fund	Funding Source	Project No.	Description	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YEAR TOTAL
General Government	Fund 350	Fund 350 FB		Upgrade Incode 9 to Incode 10	21,480	0	0	0	0	21,480
Roads, Streets, Bridges	Fund 350	Fund 350 FB	M-06	Miscellaneous Transportation Projects	0	100,000	100,000	100,000	100,000	400,000
Roads, Streets, Bridges	Fund 350	LMIG 2022	G-07	LMIG 2022- State portion	120,086	130,000	130,000	150,000	150,000	680,086
General Government	Fund 350	Fund 350 - M&O FB		City Hall Maintenance	50,000	100,000	50,000	100,000	50,000	350,000
Public Safety	Fund 350	Fund 350 - M&O FB		Police HQ Maintenance	0	50,000	75,000	50,000	75,000	250,000
Roads, Streets, Bridges	Fund 350	GC Stormwater	M-04	Main St/Railroad Ave Streetscape	295,000	0	0	0	0	295,000
Roads, Streets, Bridges	Fund 350	GC Stormwater	F-05	Hood/Bryson Intersection Improvement	220,000	0	0	0	0	220,000
				<i>Subtotal Fund 350 Capital Improvement Fund</i>	<i>706,566</i>	<i>380,000</i>	<i>355,000</i>	<i>400,000</i>	<i>375,000</i>	<i>2,216,566</i>

Category	Fund	Funding Source	Project No.	Description	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YEAR TOTAL
General Government	Fund 235	ARPA	A-04	ARPA Administration	15,000	0	0	0	0	15,000
General Government	Fund 235	ARPA		Vaccine Incentive	12,000	0	0	0	0	12,000
General Government	Fund 235	ARPA	F-11	Business Services Office Addition	40,000	0	0	0	0	40,000
Public Safety	Fund 235	ARPA	F-02	Police HQ Office Addition	66,093	0	0	0	0	66,093
Public Safety	Fund 235	ARPA	E-06	AED/Trauma Bags	62,700	0	0	0	0	62,700
Roads, Streets, Bridges	Fund 235	ARPA	M-07	Brandwood Neighborhood Resurfacing	500,000	0	0	0	0	500,000
Roads, Streets, Bridges	Fund 235	ARPA	F-05	Hood/Bryson Intersection Improvement	750,000	0	0	0	0	750,000
Roads, Streets, Bridges	Fund 235	ARPA	M-04	Main St/Railroad Ave Streetscape	295,000	0	0	0	0	295,000
Recreation	Fund 235	ARPA	F-12	Splash Pad Shade and Seating	120,000	0	0	0	0	120,000
Water/Sewer	Fund 235	ARPA		Sewer Extension	259,026	0	0	0	0	259,026
				<i>Subtotal Fund 235 ARPA</i>	<i>2,119,819</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>2,119,819</i>

TOTAL 5 YEAR CAPITAL IMPROVEMENT PLAN 7,012,453 8,122,375 6,887,981 2,129,875 2,009,876 26,162,560