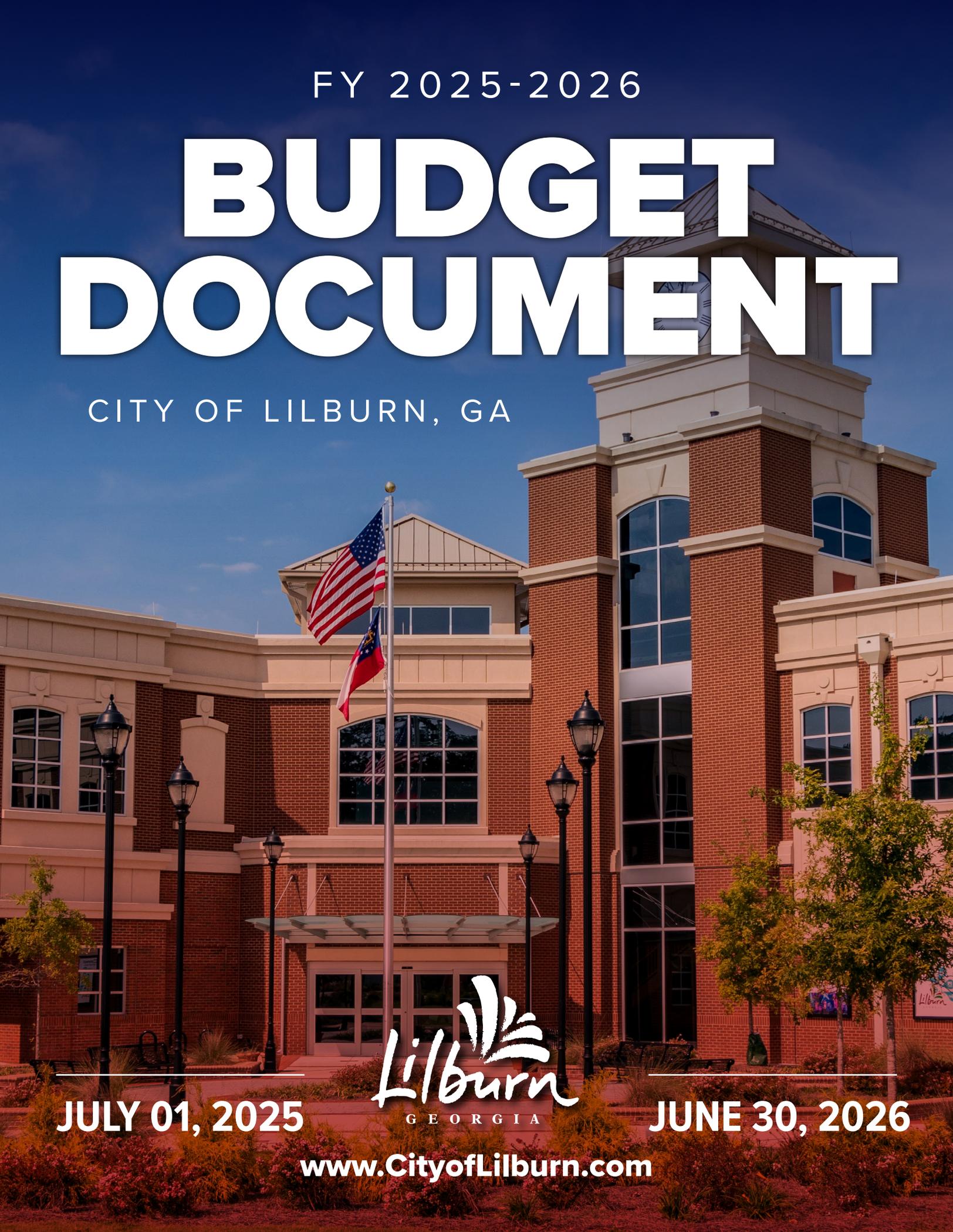


FY 2025-2026

BUDGET DOCUMENT

CITY OF LILBURN, GA



JULY 01, 2025



JUNE 30, 2026

www.CityofLilburn.com

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[City of Lilburn Finance](#) • [City of Lilburn Lilburn Loop](#)





MAYOR'S MESSAGE

JOHNNY CRIST, MAYOR

Dear Citizens of Lilburn,

It is with great pride that I present the City of Lilburn's Adopted Budget for the Fiscal Year 2025–2026. This document is more than a financial plan—it is a reflection of our city's priorities, values, and continued commitment to service, safety, and sustainability.

Over the past year, Lilburn has continued to thrive as a welcoming, forward-thinking community. With thoughtful planning and fiscal responsibility, we have maintained a strong financial position while investing in improvements that matter most to our residents—public safety, infrastructure, parks, community development, and economic growth.

This year's budget supports those ongoing efforts and makes room for innovation. It funds vital city services, enhances public spaces, and improves accessibility and mobility. It also positions us to meet future challenges head-on, with strategic investments that reflect our community's long-term vision. As always, transparency and accountability remain central to how we operate. I encourage you to explore this document, ask questions, and stay engaged. Together, we can ensure Lilburn continues to be a vibrant place to live, work, and grow.

Thank you for your continued trust and partnership.

Warm regards,
Johnny Crist
Mayor
City of Lilburn





WELCOME

JENNY SIMPKINS
CITY MANAGER

Dear Residents, Visitors, and Community Partners,

Welcome to the City of Lilburn—a place where tradition meets progress and community spirit drives everything we do.

As City Manager, it is my honor to serve a city that blends small-town charm with forward-thinking initiatives. Whether you're a long-time resident, a new neighbor, or just visiting, you'll find that Lilburn is a vibrant, diverse, and welcoming place to call home.

Our team is dedicated to providing high-quality services, maintaining safe and beautiful neighborhoods, and creating spaces where families, businesses, and visitors can thrive. From our growing downtown district and scenic parks to our community events and public safety efforts, Lilburn is constantly working to enhance the quality of life for everyone who lives and works here.

We're proud of our city's progress, but even more excited about its future. As we continue to invest in infrastructure, public services, and economic development, we remain grounded in our core values of transparency, collaboration, and service.

Thank you for being part of our community. We look forward to continuing to grow and succeed—together.

Sincerely,
Jenny Simpkins
City Manager
City of Lilburn



TRANSMITTAL LETTER

Dear City of Lilburn Residents and those with a vested interest in our city,

It is our honor to present the City of Lilburn Fiscal Year 2025-2026 Budget Document. The FY2025-2026 budget continues the City's commitment to delivering exceptional service and maintaining a strong financial foundation, while growing responsibly toward a collective vision, fostering a pro-business environment with high-quality employees, creating a magical downtown destination, building public trust and engagement, and protecting our community. This document summarizes our plan for allocating resources in alignment with the City's priorities.

BUDGET PROCESS

The 2025-2026 budget was developed with careful consideration of the current operating expenditures and anticipated revenue income. The City of Lilburn prides itself on conservative budgeting and expenditure control. The budget serves as a decision-making process for allocating public resources to the Council's policy priorities. This policy allows our officials, the authority to incur obligations and pay expenses necessary to deliver optimum services to city taxpayers and conveys our wider vision for the community. The budget provides funding to sustain essential City services such as police, code enforcement, parks and community events, economic growth, and public works, while also supporting new and ongoing initiatives aligned with our forward-thinking community always prioritizing values and continued commitment to services, safety, and sustainability.

The City of Lilburn begins the budget process approximately six months prior to adoption of the next fiscal year budget. Executive level staff work closely with the Mayor and Council to ensure that the strategic goals align with each department's budget request and that the city adopt and operate under an annual, balanced budget, meaning revenues plus any appropriated fund balances must equal total appropriations as state law mandates and evident through our adopted resolution. This process eliminates the need for necessary changes between the proposed and adopted budget. The departments submit expenditure and revenue estimates based on their knowledge and expertise along with Program Modifications (PMs). The expenditures and revenues are submitted to Finance staff for financial analysis and trend comparisons and developed into the framework for the budget. The PMs include total dollar amounts and are prioritized personnel/projects/services/equipment that are not included in the existing budget but those that the department feel would assist with providing services for our citizens. All PMs are reviewed by our Staff Review Team which consists of Human Resources staff, Information Technology staff, Financial Services staff, and the City Manager who make recommendations based on their expertise and knowledge of existing city services.

TRANSMITTAL LETTER

A goal for the FY 2026-2027 budget process is to add a Citizen Review Team with the budget process. Although we are a small city, our goal is to have opportunities for the citizens to play a pivotal role in funding our services and become more transparent for all.

Annually during the budget process, the City of Lilburn Financial Services department considers the long-range impact of decisions made in the current budget. At that time, assumptions are made about future years based on historical trends. This process provides the opportunity to consider the financial implications of the current budget in the following areas: impacts on financial policies, required service level changes, and resulting revenue enhancement. Upon more analysis and assumptions of the revenues and expenditures and adding potential financial impacts like rising healthcare costs, etc., an estimate of revenues is determined that may fund high priority PMs. The Mayor and Council are asked to review the entire budget which includes PMs. Advertising and preparation for the Public Hearing are identified, and the budget is made available for public review prior to a public work session and adoption.

CITY OF LILBURN – BUDGET AMENDMENT PROCESS

During the fiscal year, changes in revenues, expenditures, or city priorities may require adjustments to the adopted budget. The City of Lilburn follows a formal process to ensure transparency and fiscal responsibility.

Identify Need – Departments recognize the need for budget changes due to new programs, unforeseen expenses, or shifts in funding.

Submit Request – Departments submit a budget amendment request to the Finance Department with justification and supporting details.

Finance Review – The Finance Department evaluates the request to ensure it aligns with city policies and available resources.

City Council Consideration – Finance presents the amendment to the City Council. Amendments are approved during public meetings to maintain transparency.

TRANSMITTAL LETTER

Implementation – Once approved, the Finance Department updates financial records and departments adjust spending accordingly.

All budget amendments comply with state law and city financial policies. Documentation is maintained for public review.

SIGNIFICANT BUDGETARY ITEMS

Employee excellence and accountability remain central to our success as the City of Lilburn continues striving to be an employer of choice—one that attracts and retains top talent dedicated to serving our community with integrity and professionalism. To support a high-performing workforce, the Mayor and City Council recently approved a market adjustment (3.2 percent) to help offset the impact of inflation on employees. The budget also includes funding to continue the City’s 80% share of each employee’s health insurance cost.

To promote career growth and reduce turnover, the city plans to initiate a defined benefit plan for employees’ retirement benefit. Previously, the city contributed 10 percent of each employee’s salary after one year of service. The contribution is 100 percent the possession of the employee upon becoming fully vested (five full years of employment with the city). The defined benefit plan will be funded by the city and will entitle employees to 2.5 percent per year of service up to 32 years with a retirement at 80 percent of their salary and going forward, an annual 3 percent cost of living increase (COLA) will be provided to the retiree.

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reports is classified as “net position.” Lilburn’s governmental funds have healthy fund balances that increased during the FY 2024-2025 by \$3,728,775. General Fund alone has increased fund balance by approximately 54.2 percent over the last 5 years and emphasizes our commitment to fiscal sustainability, continued investment in infrastructure and services, as well as planning for capital projects and emergency reserves. The FY 2024-2025 budget included the city’s first experience with revenue bonds, prior to this the city was debt-free. Our city may have never been rated by a bond agency, but our strong financial history afforded the Downtown Development Authority (DDA) the opportunity to secure over \$17 million in revenue bond proceeds.

TRANSMITTAL LETTER

Lilburn and Lilburn Downtown Development Authority, in partnership with RangeWater Real Estate Development Team, are constructing a new parking deck. Once complete, the deck will provide approximately 700 total spaces-with 400 private spaces for residents of the luxury apartment, The Porchline. The remaining 300 spaces are public spaces that will serve park and trail users, restaurant-goers and visitors exploring all that Old Town Lilburn has to offer. This exciting project is helping to reshape the heart of Lilburn by creating new opportunities for living, dining and recreation.

CAPITAL PRIORITIES

All remaining 2017 Special Local Option Sales Tax (SPLOST) funds are dedicated to the Hood Road/ Bryson Park Realignment Project in partnership with Gwinnett County. This project aligns the two entrances into a safe traffic entrance onto a busy main thoroughfare. 2023 SPLOST is dedicated to transportation improvements and City Park Expansion and other recreation improvements. Additionally, capital funds will be used to study Lawrenceville Highway, a major thoroughfare in Lilburn.

Our Council intends to make the highway more pedestrian-friendly by narrowing traffic lanes, adding wider sidewalks and implementing other traffic calming measures. The Capital Improvement Plan (CIP) provides resources for studies like the Comprehensive Plan Update and Unified Development Ordinance, Economic Development Strategy, City-wide Transportation Safety Plan, and street repaving. Our Tax Allocation District funds are dedicated to parking deck construction and will be an economic driver for our downtown businesses.

OUR CHALLENGES

The current economic environment continues to present challenges for municipalities across the nation, and the City of Lilburn is no exception. Over the past three years, we have experienced some of the highest inflation rates in decades, along with rising labor and operational costs. Providing the same high level of service our residents expect now requires a significantly greater investment in resources. As our community matures, many of the City's assets are aging and require major maintenance or replacement. At the same time, Lilburn's continued growth increases the demand for expanded and improved infrastructure. Despite these pressures, the City remains committed to maintaining a strong financial foundation. Our focus on prudent fiscal management and maintaining adequate reserves ensures we are well-positioned to navigate future economic uncertainties.

TRANSMITTAL LETTER

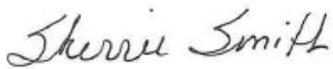
SUMMARY

The Fiscal Year 2025-2026 Budget reflects the City of Lilburn's ongoing commitment to fiscal responsibility, operational excellence, and quality service delivery. This budget supports the resources necessary to meet the needs of our residents today while preparing for the opportunities and challenges of tomorrow.

As an organization, we take great pride in the exceptional services we provide to our residents and businesses. Guided by our core values of Quality of Life, Family, Safety, Fiscal Responsibility, Citizen Services, Recreation Trails, Transportation, and Education, we will continue to strengthen Lilburn's reputation as a thriving, welcoming community where all can succeed.

The dedication and pride of our Mayor and Council, our executive leadership team, and our city employees, emphasizes our commitment and ensures Lilburn remains a model of good governance and community stewardship. Together, we look forward to a safe, successful, and prosperous 2025 and future years.

Sherrie Smith



Director of Financial Services

City of Lilburn, Georgia

TRANSMITTAL LETTER

ENGAGING LILBURN RESIDENTS:

STAY IN THE LOOP

City Hall intersects with the community via the city website, social media, subscription alerts, print and digital publications, advertising, and local media. We strive to provide timely and accurate information for you! For a weekly publication, [click here](#).

VOLUNTEER

If you would like to use your talents or skills to benefit the community, please consider volunteering at the City of Lilburn. Click the tabs below to browse local opportunities!

[Volunteer Interest/Application Form](#)

NEW RESIDENT WELCOME DIGEST

New to the City of Lilburn? Check out our Welcome Digest, with all you need to know about the city! From elected officials and city staff to information on taxes, services, volunteer opportunities, things to do and how to keep in touch, this guide is a perfect introduction for new residents. To find the Welcome Digest, [click here](#).

FOLLOW US ON FACEBOOK AND INSTAGRAM:



<https://www.facebook.com/CityOfLilburn>



<https://www.facebook.com/OldTownLilburn/>



<https://www.facebook.com/lilburnpolicedepartment>



<https://www.instagram.com/oldtownlilburnga/>



<https://www.instagram.com/cityofililburn/>



<https://www.instagram.com/lilburnpolice/>

BUDGET SUMMARY

CITY OF LILBURN

FISCAL YEAR 2025-2026 BUDGET SUMMARY

In response to Lilburn’s dynamic growth and the ongoing challenges of inflation, the City is taking proactive steps to ensure that we continue delivering high-quality services to our residents. Our budget for FY 2025-2026 reflects this commitment by investing strategically in public safety, infrastructure, and community amenities.

As our community expands, so do the demands on our roads, parks, and public facilities. To meet these needs, we are advancing several key projects including roadway upgrades, recreational trail maintenance, and the installation of dark fiber infrastructure to improve connectivity citywide. Additionally, a new public/private parking deck and residential apartments are planned to support our growing population and vibrant downtown.

Safety remains a top priority. Our dedicated public safety teams continues to ensure Lilburn is a welcoming, secure place to live and work. Our officer engage with the community openly and professionally, fostering trust and cooperation—essential components of a healthy, thriving city.

We recognize that sustainable growth requires balancing investment with fiscal responsibility. That’s why this budget is balanced across all funds totaling over \$41 million, thoughtfully allocated to address both immediate needs and long-term goals. Despite the pressures of inflation and growth, we have maintained our millage rate at 4.43 mills for the past decade, reflecting our dedication to tax stability and careful stewardship of public funds.

This year’s budget also embraces community priorities identified through resident feedback and city leadership goals. From improving roadway safety to enhancing recreational spaces and boosting technological infrastructure, we are focused on building a more connected, safe, and vibrant Lilburn for everyone.

We invite you to stay engaged with your city government as we implement these initiatives and plan for the future. Together, we will continue to make Lilburn a community we are all proud to call home.



City of Lilburn
Lilburn, Georgia Ordinance
No. #2025-649

STATE OF GEORGIA
COUNTY OF GWINNETT

Date of Reading and Adoption: June 9, 2025
At the regular meeting of the Lilburn City Council

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LILBURN, GEORGIA, TO ADOPT THE FISCAL YEAR 2025-2026 BUDGET FOR EACH FUND OF THE CITY OF LILBURN, APPROPRIATING THE AMOUNTS SHOWN IN THE FOLLOWING SCHEDULES FOR SELECTED FUNDS; ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES BASED ON THE ESTIMATED 2025 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH DEPARTMENT MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.

WHEREAS: the Mayor and City Council of the City of Lilburn is the governing authority of said City; and

WHEREAS: a proposed budget for each fund of the City has been presented to the Mayor and City Council by the City Manager; and

WHEREAS: an advertised public hearing has been held on the FY25-26 proposed budget, as required by State and Local Laws and regulations; and

WHEREAS: the City Council decrees that the proposed FY25-26 budget shall in all cases apply to and control the financial affairs of City departments subject to budgetary and fiscal control of the governing authority; and

WHEREAS: the City Council may authorize and enact adjustments and amendments to appropriations so as to balance revenues and expenditures; and

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

NOW, THEREFORE, BE IT ORDAINED that this budget is hereby adopted specifying anticipated funding sources for each fund and making appropriations for proposed expenditures to the departments in each fund (refer to Exhibit A for the Annual Operating Budget and Exhibit B for the Five-Year Capital Improvement Plan); and

BE IT FURTHER RESOLVED that expenditures of any operating budget fund or capital budget fund shall not exceed appropriations authorized by this budget ordinance and any amendments thereto or actual funding sources, whichever is less; and

BE IT FURTHER RESOLVED that all expenditures of any operating budget fund or capital budget fund are subject to the policies as established by the City Council and the City Manager; and

BE IT FURTHER RESOLVED that certain capital project budgets are adopted, as specified herein, as multi-year project budgets as provided for in Official Code of Georgia Annotated Section § 36-81-3(b)(2); and

BE IT FURTHER RESOLVED that transfers of appropriations in any fund within the various accounts of a Department are restricted for the express purpose as designated; and

BE IT FURTHER RESOLVED that the City Council shall approve increases in authorized positions. Vacant positions and associated budget may be reallocated within the same department or reassigned to another department with the authorization of the City Manager.

BE IT FURTHER RESOLVED that transfers of appropriations in any Fund among various categories within a Department shall require only the approval of the City Manager so long as the total budget for each Department is not increased; and

BE IT FURTHER RESOLVED that the City Council charge a street light fee to parcels within 50 ft of a city street light as a user fee; and

BE IT FURTHER RESOLVED that the 2025-2026 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: Any increase in Appropriation in any Fund for a Department, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments, shall require the approval of the City Council, except in the following cases where authority is granted to:

1. The City Manager to:
 - (a) Allocate funds previously approved between existing capital projects within the SPLOST Programs, within Department, within the same category projects; and
 - (b) Allocate funds to appropriate Department from insurance proceeds for the replacement or repair of damaged equipment items; and
 - (c) Authorize preparation and submission of applications for grant funding subject to the approval of the City Council; and
 - (d) Adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards previously approved by the City Council; close grant awards upon receipt of final payment and completion of the grant; adjust revenue and appropriations budgets at the time of grant closure to match collections and expenses,
 - (e) Approve adjustment of revenues and appropriations within Department for capital categories/projects and revise allocated funding previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses in accordance with the intent and actions of the City Council; however, in no case shall appropriations exceed actual available funding sources;

- (f) Calculate savings associated with the future vacancy of any position and shall further have the authority to amend the budget of such Department at the time a vacancy arises unless an exception has been granted;

BE IT FURTHER RESOLVED that eligible City employees may receive a pay increase as specified in the FY25-26 Compensation Plan. The City Manager is authorized to reclassify positions within the FY25-26 Compensation Plan and adjust salary accordingly throughout the fiscal year so long as departmental appropriations are not exceeded.

SO ORDAINED this 9th day of June, 2025.

APPROVED:



Johnny Crist, Mayor

ATTEST/AUTHENTICATED:



Joann Nguyen, City Clerk
(Seal)

FY 2025 - 2026

OPERATING BUDGET

GENERAL FUND

REVENUE:

Taxes	\$9,728,204
Licenses & Permits	\$845,400
Intergovernmental	\$497,126
Charges for Services	\$1,179,815
Fines and Forfeitures	\$115,340
Investment Income	\$50,000
Contrib/Donation Private	\$50
Miscellaneous Revenue	\$65,060
Other Financing Sources	\$1,868,506
Use of Fund Balance	\$425,370

TOTAL REVENUES \$14,774,871

APPROPRIATIONS:

Legislative	\$50,947
Executive	\$1,320,281
Police	\$5,909,705
Public Works	\$3,565,907
Operations	\$2,501,445
Community Development	\$853,285
Finance	\$573,301

TOTAL APPROPRIATIONS \$14,774,871

CONFISCATED ASSETS

REVENUE:

Intergovernmental	\$10,000
Fines and Forfeitures	\$27,480
Investment Income	\$25

APPROPRIATIONS:

Police	\$30,000
Police Forfeiture	\$7,505

TOTAL REVENUES \$37,505 **TOTAL APPROPRIATIONS** \$37,505

OPIOID SETTLEMENT FUND

REVENUE:

Intergovernmental \$10,000

TOTAL REVENUES **\$10,000**

APPROPRIATIONS:

Police \$10,000

TOTAL APPROPRIATIONS **\$10,000**

SCHOOL ZONE SAFETY FUND

REVENUE:

Fines and Forfeitures \$603,890

TOTAL REVENUES **\$603,890**

APPROPRIATIONS:

Police \$445,840

Highways/Streets \$158,050

TOTAL APPROPRIATIONS **\$603,890**

AMERICAN RESCUE PLAN FUND

REVENUE:

Intergovernmental \$8,405

TOTAL REVENUES **\$8,405**

APPROPRIATIONS:

IT Services \$8,405

TOTAL APPROPRIATIONS **\$8,405**

TAX ALLOCATION DISTRICT (TAD2)

REVENUE:

Taxes	\$821,027
Miscellaneous Revenue	\$775,075
Use of Fund Balance	\$183,898

TOTAL REVENUES **\$1,780,000**

APPROPRIATIONS:

General Government	\$1,780,000
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TOTAL APPROPRIATIONS **\$1,780,000**

HOTEL/MOTEL FUND

REVENUE:

Taxes	\$17,000
Use of Fund Balance	\$3,000

TOTAL REVENUES **\$20,000**

APPROPRIATIONS:

General Government	\$20,000
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TOTAL APPROPRIATIONS **\$20,000**

SPLOST FUND 2017 ISSUE

REVENUE:

Intergovernmental	\$1,360,627
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TOTAL REVENUES **\$1,360,627**

APPROPRIATIONS:

Highways/Streets	\$1,360,627
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TOTAL APPROPRIATIONS **\$1,360,627**

SPLOST FUND 2023 ISSUE

REVENUE:

Taxes	\$3,920,865
Use of Fund Balance	\$4,560,738

TOTAL REVENUES **\$8,481,603**

APPROPRIATIONS:

General Government	\$75,000
Police	\$327,935
Highways/Streets	\$6,197,055
Recreation	\$1,881,613

TOTAL APPROPRIATIONS **\$8,481,603**

CAPITAL PROJECTS FUND

REVENUE:

Intergovernmental	\$410,000
Miscellaneous	\$1,019,685
Other Financing Sources	\$735,760

TOTAL REVENUES **\$2,165,445**

APPROPRIATIONS:

General Government	\$186,656
Planning/Stormwater	\$315,000
Highways/Streets	\$1,663,789

TOTAL APPROPRIATIONS **\$2,165,445**

DOWNTOWN DEVELOPMENT AUTHORITY

REVENUE:

Miscellaneous Revenue	\$38,500
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TOTAL REVENUES **\$38,500**

APPROPRIATIONS:

Community Partner/DDA	\$38,500
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TOTAL APPROPRIATIONS **\$38,500**

TAX EXEMPT BOND A

REVENUE:

Bond Proceeds \$3,882,769

TOTAL REVENUES **\$3,882,769**

APPROPRIATIONS:

Construction \$3,882,769

TOTAL APPROPRIATIONS **\$3,882,769**

TAXABLE BOND B

REVENUE:

Bond Proceeds \$6,362,785

TOTAL REVENUES **\$6,362,785**

APPROPRIATIONS:

Construction \$6,362,785

TOTAL APPROPRIATIONS **\$6,362,785**

MUNICIPAL COURT

REVENUE:

Fines and Forfeitures \$1,602,272

TOTAL REVENUES **\$1,602,272**

APPROPRIATIONS:

Municipal Court \$1,602,272

TOTAL APPROPRIATIONS **\$1,602,272**

GRAND TOTAL **\$41,128,672**

Charming by Nature.

Growing by Choice.

By Rebecca Baumann, City of Lilburn Communications Director

Hugh Wilkerson, Lilburn's Unofficial City Historian

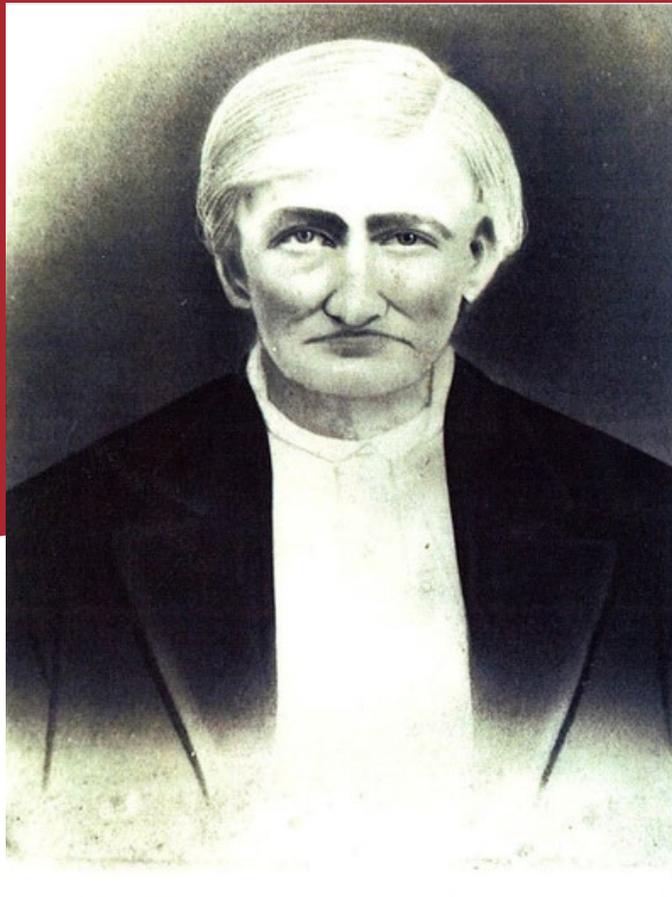
Lilburn's story begins in the early 1800s, when the area was still a hunting ground of the Muscogee (Creek) Native Americans. Prior to Gwinnett County's creation in 1818, the Muscogee (Creek), as well as the Cherokee, had been compelled by treaty to cede much of their lands to Georgia or to the federal government. The State organized a series of land lotteries to distribute the territory to settlers.

Gwinnett County was created from land ceded from the Muscogee (Creek) and the Cherokee, combined with a portion of Jackson County.



The future site of Lilburn fell in Militia District 405, known as the Berkshire District. In the 1820 Georgia Land Lottery, the land was surveyed into 250-acre lots and drawn by eligible citizens. The parcel encompassing present-day Lilburn was identified as Land Lot 135 in the 6th Land District of Gwinnett.

Map showing Gwinnett County militia districts.
(Source of image: City of Lilburn/
Georgia USGenWeb Archives.)



William McDaniel, early settler of Lilburn.
(Source of photo: City of Lilburn.)

While he was not the original lottery winner of that lot, pioneer William McDaniel had acquired title by 1823 and journeyed by ox cart to settle the area. McDaniel and a small group of fellow settlers established homesteads on the frontier, laying the groundwork for a new community.



The William McDaniel cabin is no longer in Gwinnett County, but it still survives as part of the Historic Westville Village now located in the Columbus, Georgia area. According to local Lilburn accounts, the cabin was first moved to Jonesboro in the 1930s. Colonel John Wood West was engaged in an effort to collect and preserve historic buildings at his home property there. When West died in 1961, his collection was moved to land outside Lumpkin, Georgia; the William McDaniel cabin was among the six buildings that were relocated. There, Historic Westville, named in Colonel West's honor, was established as a living history village that opened to the public in 1970. In 2013, Historic Westville reached agreement with the City of Columbus, Georgia to move the entire village to a site in the Columbus area.

The first settlers camped beside a local stream, and in those early days they simply called it "Camp Creek," a name that has endured for over 200 years. In that same year, William McDaniel helped organize the area's first church, the Camp Creek Primitive Baptist Church, named after the creek. The congregation built its first permanent building in 1825. This humble frontier congregation was the center of community life and remains active today. The church building stands at Arcado Road and Camp Creek Road.

Original logcabin of William McDaniel. (Source of photo: City of Lilburn.)
Robert M. Craig. "Westville", [Lumpkin, Georgia], SAH Archipedia, eds. Gabrielle Esperdy and Karen Kingsley, Charlottesville: UVaP, 2012—, <http://sah-archipedia.org/buildings/GA-01-259-0018>.



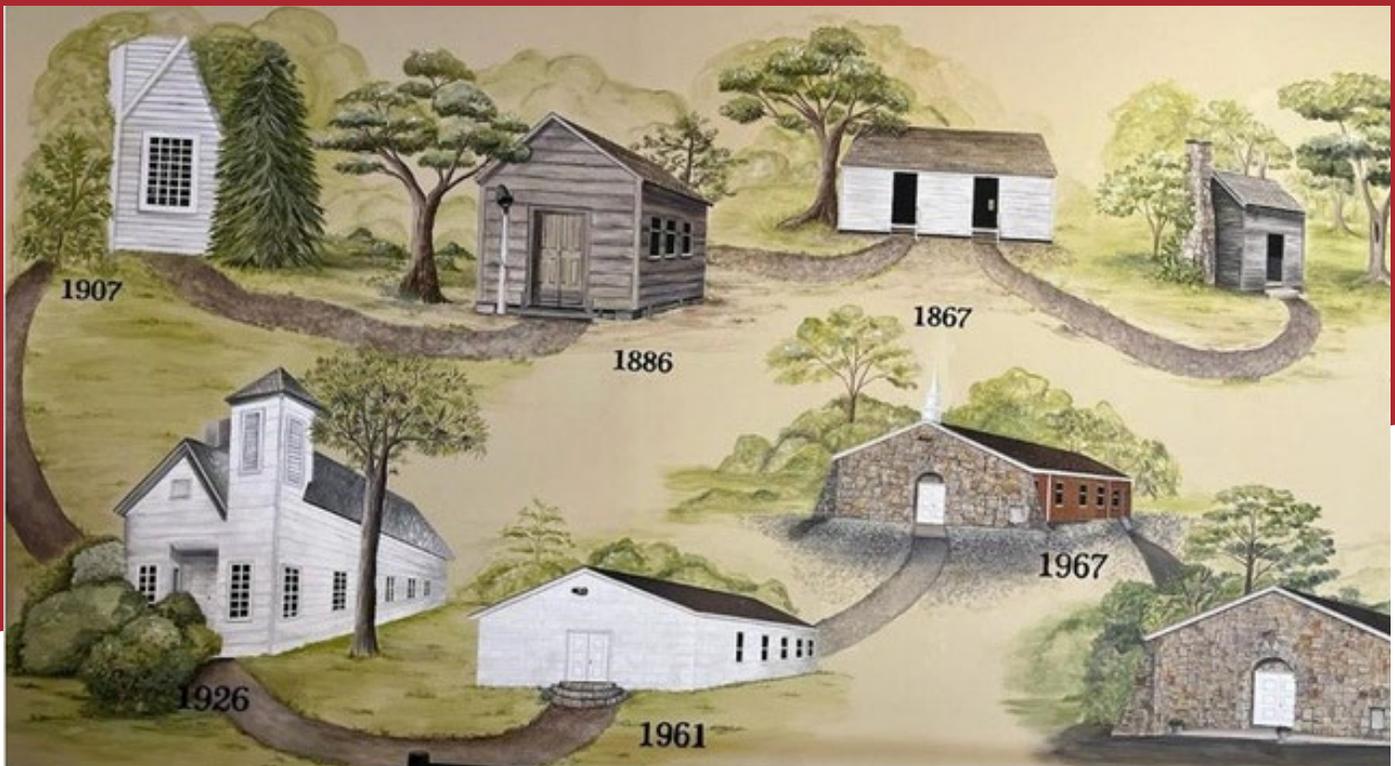
One of the early buildings that housed Camp Creek Primitive Baptist Church. (Source of photo: City of Lilburn.)

In 1840, a group of members led by McDaniel broke away from Camp Creek Primitive Baptist Church and founded a new church called Liberty Baptist, known today as First Baptist Church of Lilburn. The original Liberty Baptist was organized in McDaniel's log home in February 1840 and was born from the pioneers' desire for a different style of worship. The new congregation built its first meeting house the same year as it was organized.



Early Liberty Baptist Church building. (Source of photo: City of Lilburn.)

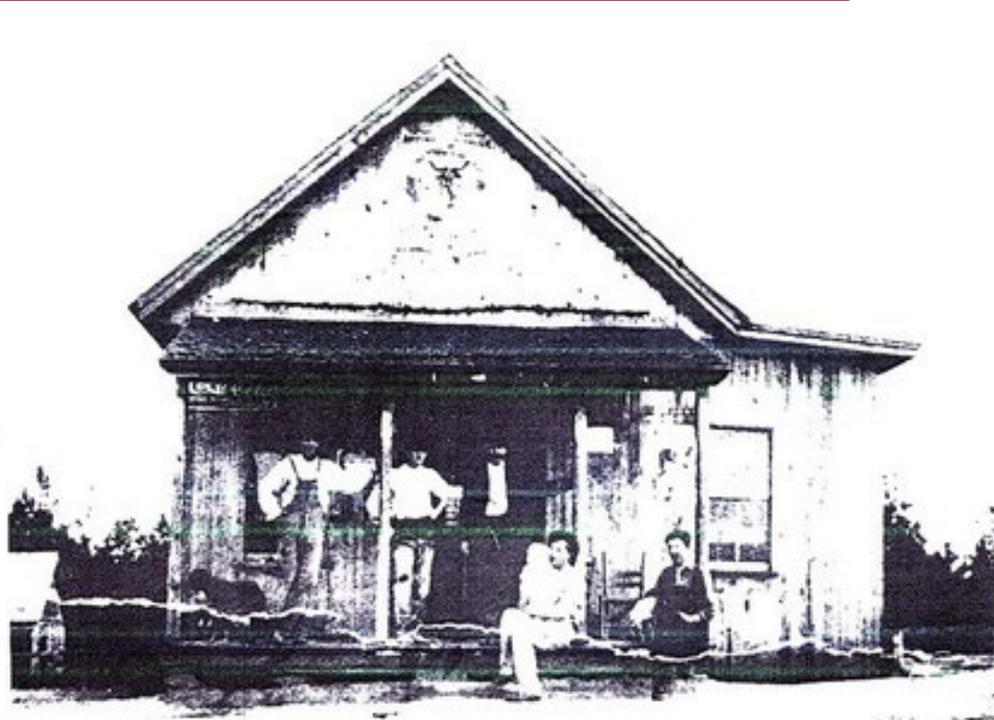
Around 1834, Thomas Carroll, a major landowner in the area, instructed his enslaved workers to construct a small wooden church where the enslaved community could worship. That little church, formed by Black congregants in the 1830s, became Salem Missionary Baptist Church, an institution that still thrives in Lilburn today at its current location at Poplar Street and Killian Hill Road. Members of the church are rightfully proud of its history and have established Heritage Hall, a museum dedicated to telling the story of the church and its members over time.



Salem Missionary Baptist Church. Representation of buildings utilized by Salem Missionary Baptist Church over the course of its existence. (Source of image: Salem Missionary Baptist Church.)

These early churches were not only places of faith, but also the social foundation of the young settlement, reflecting the bonds among the settlers. It is particularly noteworthy that Salem Missionary Baptist Church, established as one of the earliest places of worship for enslaved people in the community, is also one of the oldest churches in Gwinnett County. By the late 19th century, the quiet farming community was transformed by the arrival of the railroad.

However, before trains, a stagecoach route from Lawrenceville to Fayetteville ran through the area on the path of today's Lawrenceville Highway. A stop called Choice's Store served early travelers, as well as the community. Dating back to the early 1800s, it stood at the crossroads of today's Rockbridge Road, Harmony Grove Road and U.S. Highway 29. It was operated first by John Choice and served as a trading center, post office and voting precinct for the growing community of McDaniel (later Lilburn).



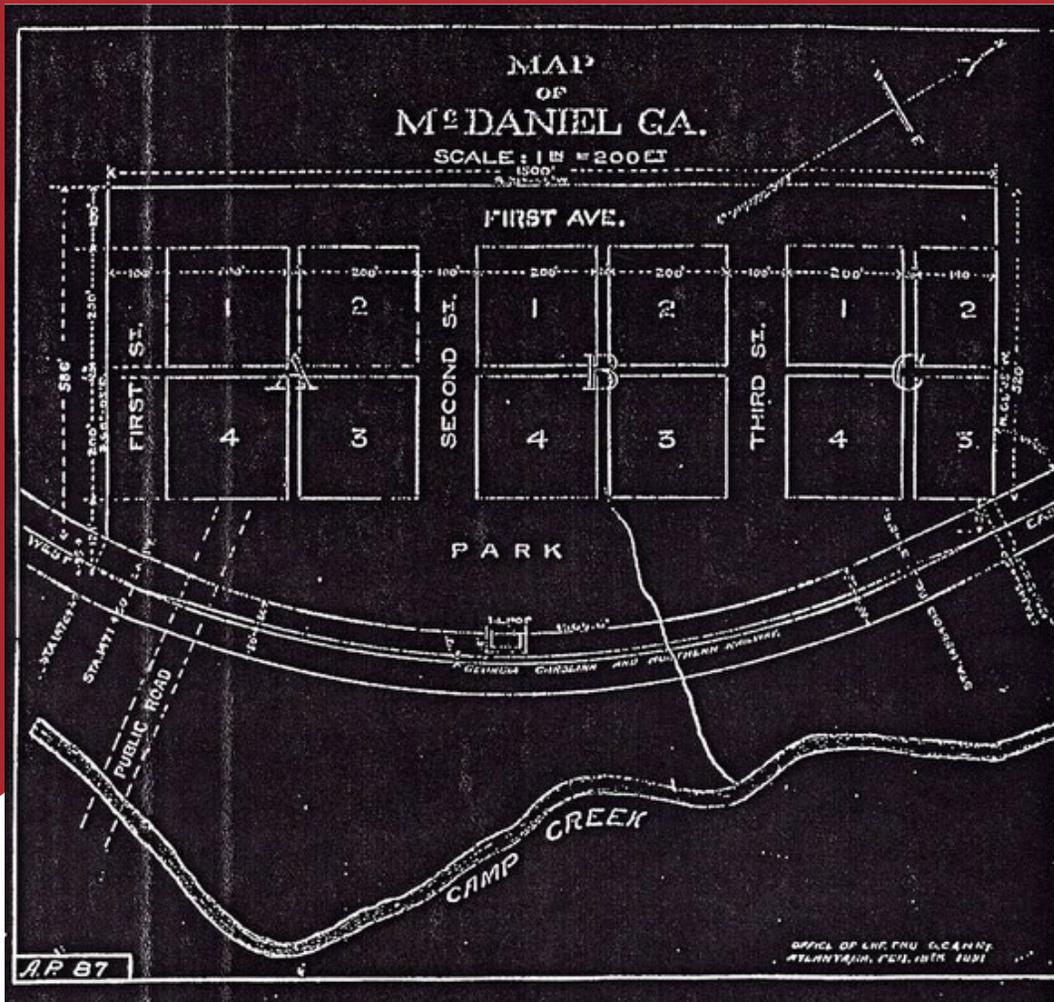
Choice's Store:

The stagecoach used to stop at Choice's Store and Post Office. From 1830-34 Jacob Crow, riding a horse, picked up and delivered mail here enroute from Lawrenceville to Fayetteville. The building, with later additions, stood for about 100 years at today's U. S. 29 and Rockridge Road, Lilburn. Its first postmaster, Tulley Choice of DeKalb County, appointed in 1824, was followed by John Choice, William McDaniel, William Crowell, George B. Hudson, Thomas Carroll and Thomas Matthews. For many years before it was torn down in 1930, it was known as Carroll's Store. It was a cotton buying and mercantile center and in the 1920s, milliners used to come from Atlanta to trim hats in the dry goods section. The land surrounding it is being developed now for shopping centers. (Photo from Mildred Carroll Martin)

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Choice's Store in its later years before it was torn down in 1930.
(Source of photo: City of Lilburn/Courtesy of Mildred Carroll Martin.)

For over a century it remained a fixture before the rise of the Georgia Carolina and Northern Railway shifted the town's center toward the tracks. A historical marker now stands in place of the store building as a reminder of a time past. While the community had been steadily growing, the real catalyst for growth came with the Georgia Carolina & Northern Railway, which began building a rail line through Gwinnett in the late 1880s. After a number of corporate organizations, the line became part of the Seaboard Air Line Railway, and by 1892, the first trains were chugging through what had been farm land. As was common in that era, the railroad company helped establish a town along the tracks.



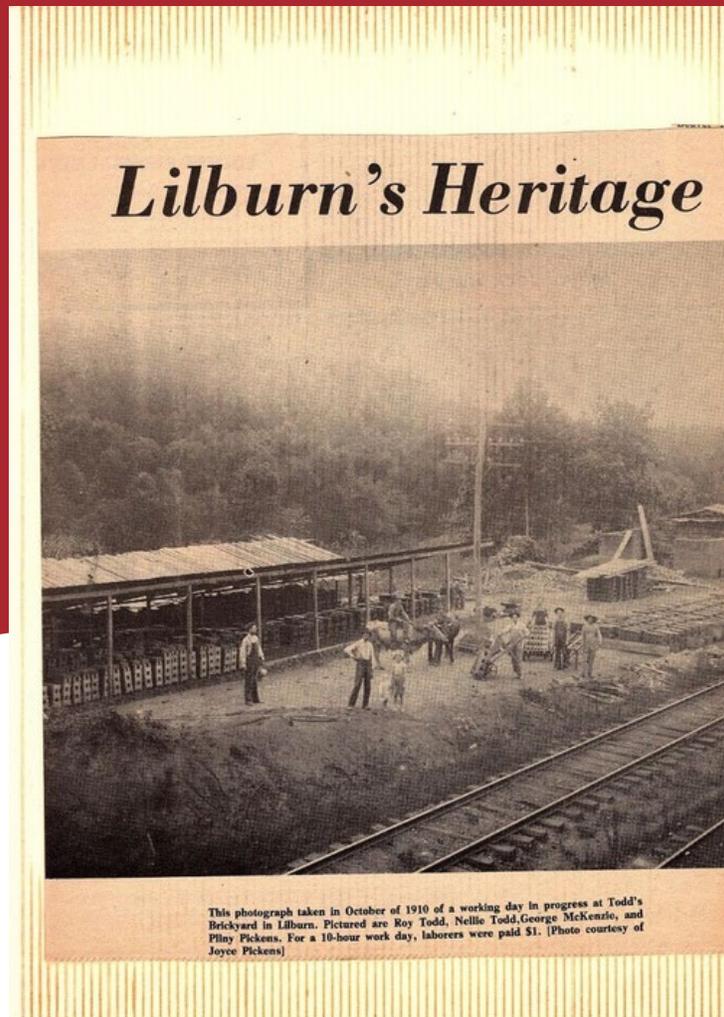
Map of community of McDaniel after the coming of the railroad. (Source of image: City of Lilburn.)

Initially the locality was known as “McDaniel” after the early settler, but by 1895, maps were already labeling it “Lilburn, Georgia.” The town’s name was a tribute to Lilburn Trigg Myers, who was later identified as a general superintendent of the Seaboard Air Line Railroad. Myers was the son of a major railroad investor, and a visiting relative in 1998 helped confirm that the town had indeed been named after him. While Myers never lived in Lilburn, his connection to the railroad left a lasting mark on the community’s identity.



City of Lilburn's namesake, Lilburn Trigg Myers. (Source of photo: City of Lilburn.)

With the railroad in place, Lilburn blossomed into a classic Georgia railroad town. The downtown was built parallel to the tracks. Railroad Avenue became the town's main thorough fare, and the streets were laid out in a simple grid; they were originally named First, Second and Third Streets. Today Second Street is known as Main Street, and Third Street is now Lula Street. A depot was built near the present Lilburn City Park, and businesses sprang up to serve railroad workers and local farmers. By the 1910s, Lilburn boasted amenities like a general store called Alford's, a post office, a bank and other shops clustered along Main Street. Businesses like Todd's Brickyard employed local men to manufacture the goods they offered for sale.



Todd's Brickyard in 1910. (Source of photo: City of Lilburn.)

The prosperity prompted the Georgia Legislature to officially incorporate the Town of Lilburn on July 27, 1910. The new town's limits extended about three-eighths of a mile from the courthouse of the old Berkshire District. Interestingly, the town government was slow to organize. The community was so small and tight knit that residents initially felt formal municipal government was unnecessary.

For a couple of decades, Lilburn thrived informally as a railroad stop, known for its convenient rail transport and the hospitality of its locals. Lilburn's boom times between about 1895 and 1920 were followed by a series of hardships that tested the community's resolve. The most dramatic blow came in the early hours of November 15, 1920 when a fire ignited and raged through downtown before dawn. It was reported that the fire started at the Lilburn Supply Company. The blaze destroyed almost the entire business district; only the structure that is now occupied by Antiques in Old Town survived.



Front of Antiques in Old Town Lilburn, which occupies the only downtown business building to survive the devastating fire of 1920.

The efforts of volunteers saved the surrounding residences from destruction. What has been referred to as the “bucket brigade” was simply neighbors frantically passing water to douse the flames. This devastating fire was a turning point, plunging the little rail town into economic hardship. The fire was only the first of multiple crises. In the 1920s, agriculture in the South was decimated by the boll weevil infestation, which destroyed cotton crops. This crop was Lilburn’s economic base at the time. Farmers who had depended on cotton saw their livelihoods vanish. The situation worsened with the onset of the Great Depression after 1929, as the nationwide economic collapse dried up capital and commerce.

With its downtown in ruins and local agriculture failing, Lilburn entered the 1930s in steep decline.

The rise of the automobile also changed settlement patterns. New roads like Lawrenceville Highway drew businesses and travelers away from the old rail-oriented town center. In 1942 the railroad itself realigned its tracks for efficiency and demolished the Lilburn depot, underscoring the town’s loss of prominence on the rail line. By the late 1930s, Lilburn had effectively become a sleepy crossroads.

The town’s original 1910 charter was eventually dissolved in 1939, as the inactive municipal government was deemed unnecessary. Lilburn’s early 20th-century heyday had given way to several decades of quiet persistence.

The community endured, but its former vibrancy had faded. Lilburn's fortunes began to turn again in the mid-20th century. With the growth of Metro Atlanta after World War II, Gwinnett County's population surged, and previously rural areas needed infrastructure. By the 1950s, even the modest community of Lilburn found that services like reliable water supply were needed for the growing populace. Responding to these needs, residents moved to re-establish their city government.

On March 7, 1955, a new charter was approved to incorporate Lilburn as a city once more. This time, the municipal government was organized and functional, ready to guide the town's development. As a newly incorporated city in the late 1950s, Lilburn slowly began to grow as part of Atlanta's northeastern suburbs.

For a time, the city government operated from a rented space along Lawrenceville Highway until 1976 when Lilburn constructed its first city hall building in modern times. This brick city hall building, located adjacent to what is now Lilburn City Park, symbolized the town's mid-century stability and civic pride.

Lilburn remained a small but tight-knit community through the 1970s and 1980s, even as suburban development spread through Gwinnett County. A larger city hall was built on the same site in the mid-1990s to accommodate growing administrative needs. During these decades, Lilburn developed a reputation as a quiet, family-friendly suburb with a distinctive charm. The city's identity, rooted in its frontier and railroad past, persisted quietly, awaiting a new chapter of revitalization. By the 2000s, Lilburn's leaders and citizens were determined to breathe new life into the historic heart of their city.

A clear vision took shape to transform Old Town Lilburn, the original downtown area, into a vibrant center of the community once again. This revival was driven by strategic partnerships and careful, long-term investment of resources.



Strolling through today's Old Town Lilburn, with its thriving shops and pretty scenes, is a pleasant way to spend an afternoon.

A key catalyst was funding from Gwinnett County's Special Purpose Local Option Sales Tax (SPLOST) program. Starting in 2001, Lilburn began receiving a share of county SPLOST funds for capital improvements, ultimately garnering over \$40 million across five voter-approved SPLOST referendums. These funds, combined with grants and city budget commitments, allowed Lilburn to embark on major projects.

One early success was the realignment and streetscape improvement of Main Street that runs through the heart of Old Town using 2009 SPLOST dollars. Another pivotal strategy was forming partnerships to build new civic facilities that would anchor downtown. In 2011, the City of Lilburn and Gwinnett County entered an intergovernmental agreement to jointly construct a modern city hall and public library in Old Town. This partnership pooled resources to create a landmark municipal complex, which opened in October 2016 as a focal point for the community.



Municipal Complex containing the Lilburn City Hall and the Lilburn Branch of the Gwinnett County Public Library System. (Source of photo: City of Lilburn/Courtesy of Emil Powella.)

Shortly after, a new police headquarters and municipal court building was funded by the 2017 SPLOST and opened in 2020, improving city services and freeing up space downtown. Infrastructure enhancements also included extensions of the Camp Creek Greenway, a popular multi-use trail along the creek that was funded over multiple SPLOST cycles. Throughout the 2010s, Lilburn invested in its parks and public spaces, which included the addition of pedestrian bridges on the greenway, a new outdoor pavilion and playground, and even a splash pad water feature for families in Lilburn City Park.



Children enjoying the splash pad in Lilburn City Park on a hot summer day.

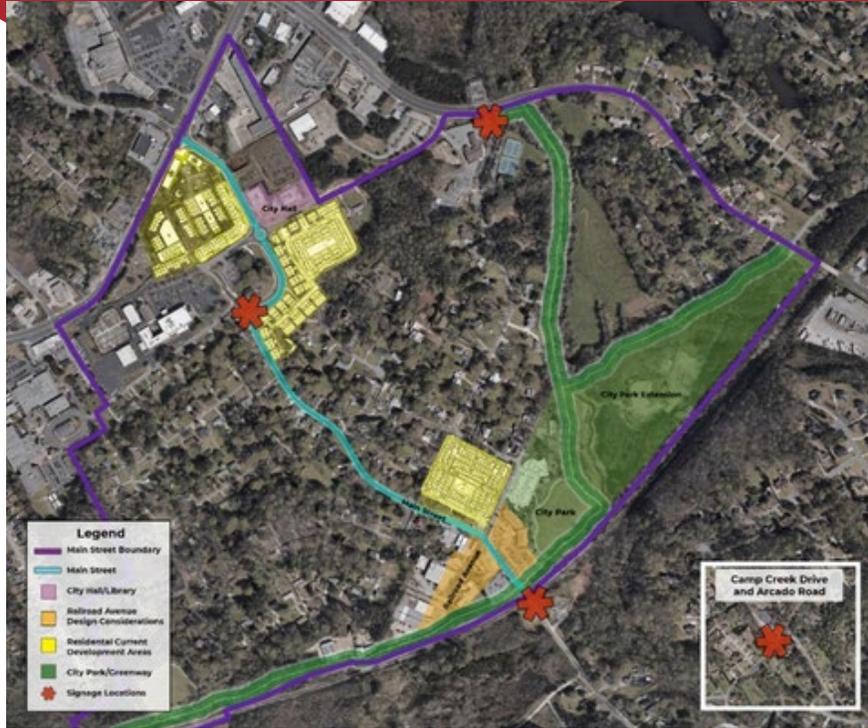
These public investments soon attracted private development interest in Old Town. The city established a tax allocation district and other incentives to spur revitalization of underused downtown parcels. As a result, new high-end townhomes and single-family homes have been built within walking distance of Main Street. A senior living community opened across from the new Lilburn City Hall. Old buildings were refurbished, and new businesses opened their doors, blending tradition with fresh energy. Annual events now draw huge crowds. For example, Lilburn's Sparkle in the Park Fourth of July celebration and the longtime Lilburn Daze festival each attract tens of thousands of attendees.

Other events like the Lilburchaun Parade, Food Truck Tuesdays and holiday festivities fill the Old Town with neighbors and visitors enjoying the renewed community spirit.



Lilburn City Park serves as a community gathering place for public events and family fun.
(Source of photo: City of Lilburn/Courtesy of Emil Powella.)

Today, Old Town Lilburn is flourishing as a lively, walkable neighborhood that still honors its past. Residents and visitors can stroll from the park to local eateries, shops and the library, all within a few blocks. The small-town character, where people know each other by first name, remains intact, even as new development adds modern amenities.



Map of Old Town Lilburn

In 2014, city leaders embraced a forward-looking vision of “a vibrant city where businesses prosper, where safety is a lifestyle, and where friends share life together in a community that will span the generations.” This vision reflects the enduring charmand resilience of Lilburn. From its beginnings in the lottery of 1820, through setbacks like fire and economic collapse, Lilburn has continually reinvented itself while preserving a strong sense of community. The “sleepy town” has truly awakened, proving that with focused effort, strong partnerships and pride in its heritage, Lilburn’s best days can still lie ahead.

Special thanks to Hugh Wilkerson, longtime resident and unofficial Lilburn historian, for his invaluable contributions to this article.



KEY LEADERSHIP



The City of Lilburn operates under a council-manager form of government. In this structure, the City Council establishes policy direction, while the City Manager is responsible for overseeing daily operations and implementing the policies set by the Council. The governing body consists of a Mayor and four Council Members, all of whom are elected at-large to serve four-year terms.

CITY OF LILBURN GOVERNING BODY



JOHNNY CRIST
Mayor



CHRISTINA VAN MAANEN
Council Post 1



DR. SCOTT BATTERTON
Mayor Pro Tem; Council Post 2



MICHAEL HART
Council Post 3



EMIL POWELLA
Council Post 4

EXECUTIVE TEAM



JENNY SIMPKINS
City Manager



ROY WHITEHEAD
Assistant City Manager,
Operations



CHRIS DUSIK
Chief of Police



REBECCA BAUMANN
Citizen Engagement &
Communication Director



MIKE HELTON
Public Works Director



SHERRIE SMITH
Finance Director



REID TURNER
Planning Director

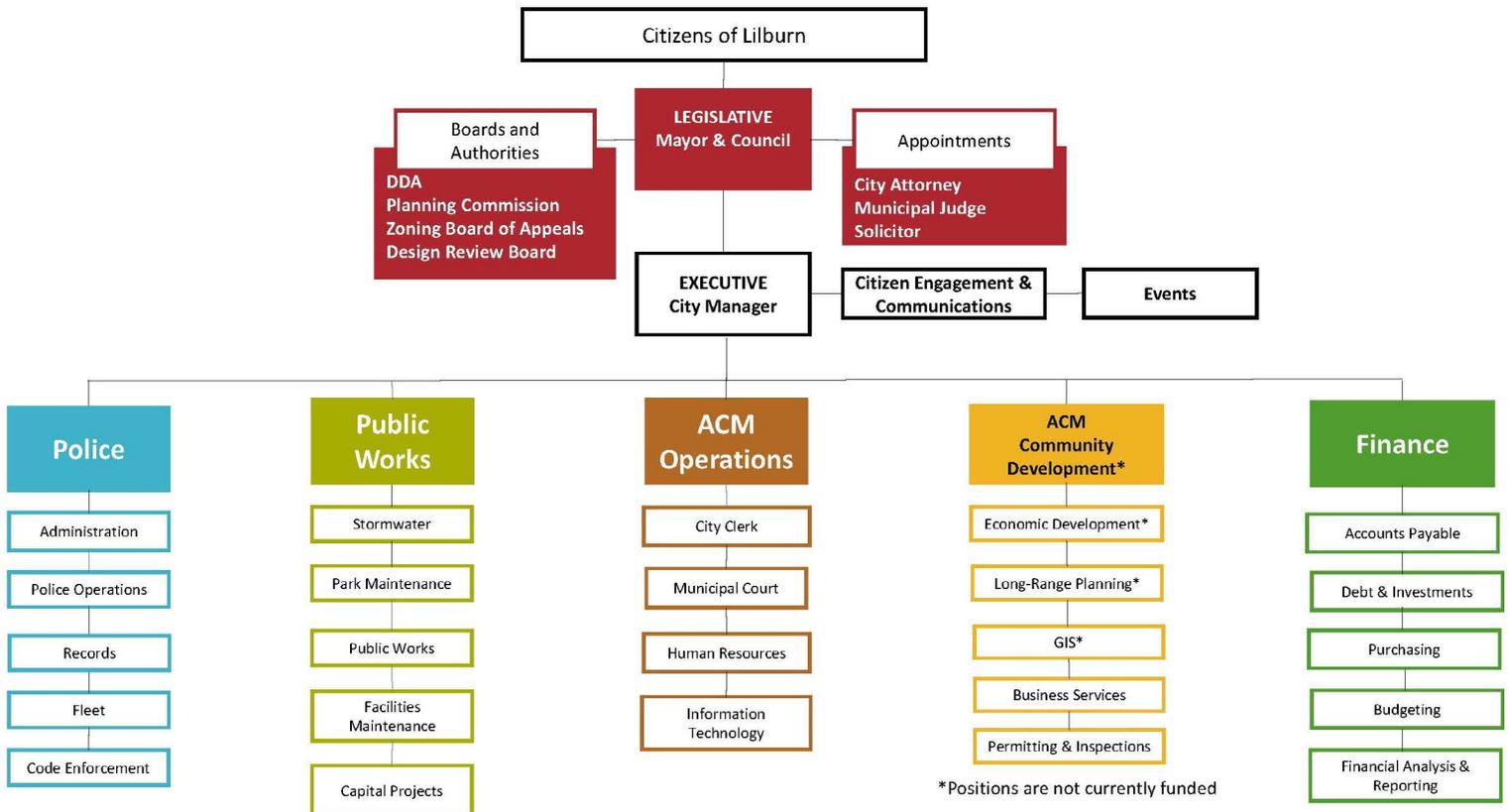


LATASHA AKERS
Human Resources Director



KEITH COX
IT Director

CITY OF LILBURN ORGANIZATIONAL STRUCTURE



LONG RANGE OUTLOOK



Each year during the budget process, the City of Lilburn's Financial Services Department evaluates the long-term impact of decisions made in the current budget, and assumptions about future years are developed using historical trends as a guide. This approach allows the City to assess how current budget choices may affect financial policies, service levels, and potential revenue enhancements. The adopted budget serves as a financial framework to guide policy decision.

ASSUMPTIONS

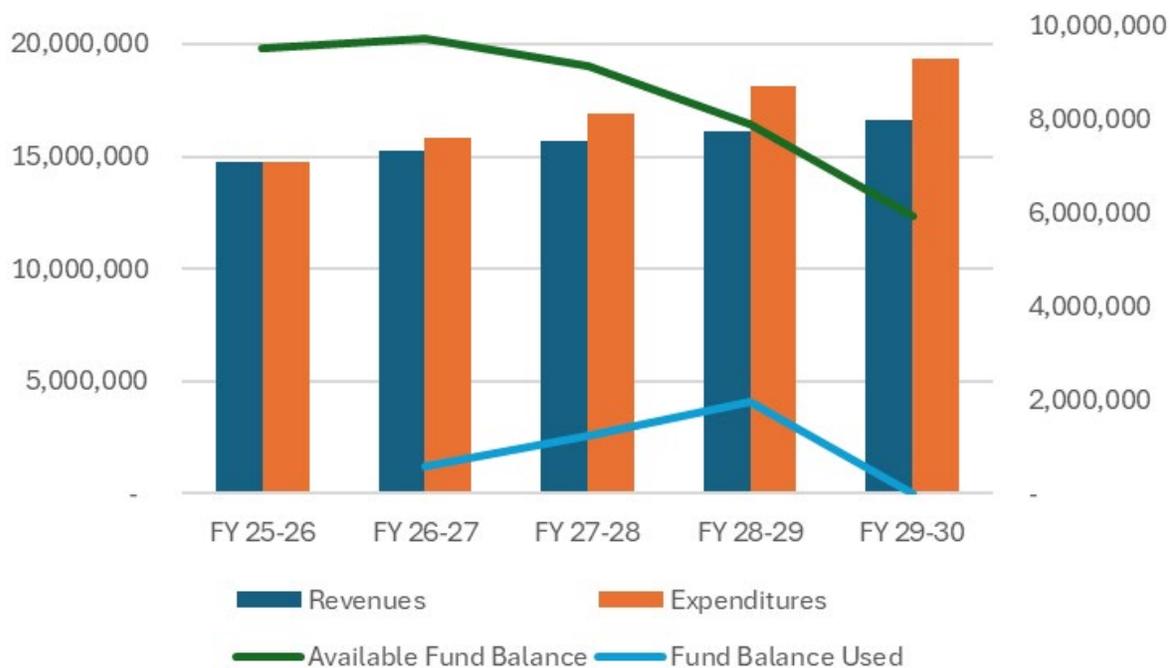
- Revenue projections are based on the assumption that the city will continue to maintain a millage rate of 4.43 per fiscal year.
- The FY 2026 budget predicts a long-range change in taxes, with a 3% annual growth in the tax digest and a 6% growth in revenue from insurance premium tax..
- Increases in occupation tax exceed 6% over the last three years and is projected to increase from 2025 to 2026 an additional 5.5%.
- Based on FY 2025 activity, annual revenue from Fines and Forfeitures is expected to be more than \$1,600,000.
- FY 2026 SPLOST funds are projected based on an Intergovernmental Agreement with Gwinnett County.
- Salary changes are projected annually based on the cost-of-living. An increase of 3.2% in personal services is budgeted for FY 25-26.
- Health care costs are projected to increase by 4%..
- Historical inflation data was used to project Other Operating Costs.
- Debt Service included in the assumptions are based on the 2025 Revenue Bonds issued by DDA. DDA- Tax Exempt Bond A \$10,560,564 2025-2047 Taxable Bond B \$11,609,623 2025-2047



GENERAL FUND PROJECTION

FISCAL YEAR	REVENUES	EXPENDITURES	AVAILABLE FUND BALANCE	AVAILABLE BALANCE USED
FY 25-26	\$14,774,871	\$14,774,871	\$9,521,525	
FY 26-27	\$15,218,117	\$15,809,112	\$9,711,953	\$590,995
FY 27-28	\$15,674,661	\$16,915,750	\$9,120,961	\$1,241,089
FY 28-29	\$16,144,900	\$18,099,852	\$7,879,872	\$1,954,952
FY 29-30	\$16,629,247	\$19,366,842	\$5,924,920	

GENERAL FUND PROJECTED FUND BALANCE



MAJOR FUNDS AND NONMAJOR FUNDS

CITY OF LILBURN, GEORGIA BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2025

	General	American Rescue Plan	2017 SPLOST	2023 SPLOST	Capital Projects	Downtown Development Authority	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 9,276,381	\$ 6,006	\$ 807,865	\$ 5,670,918	\$ 2,273,684	\$ 13,328,759	\$ 2,165,442	\$ 33,529,055
Receivables, net of allowance for uncollectable amounts	177,969	-	-	-	-	-	40,654	218,623
Intergovernmental receivable	255,619	-	-	617,031	945,937	260,322	-	2,078,909
Due from other funds	-	-	-	72,910	600,044	-	60,000	732,954
Prepaid items	113,813	-	-	-	-	-	-	113,813
Assets held for resale	-	-	-	-	-	2,994,219	-	2,994,219
Advance to other funds	1,622,975	-	-	-	4,995	-	-	1,627,970
Total assets	\$ 11,446,757	\$ 6,006	\$ 807,865	\$ 6,360,859	\$ 3,824,660	\$ 16,583,300	\$ 2,266,096	\$ 41,295,543
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 767,137	\$ -	\$ -	\$ 148,161	\$ 698,615	\$ 4,686,423	\$ 15,818	\$ 6,316,154
Accrued liabilities	254,266	-	-	-	-	-	-	254,266
Retainage payable	-	-	-	-	192,705	478,552	-	671,257
Unearned revenue	-	6,006	-	-	-	-	-	6,006
Advance from other funds	-	-	-	-	-	1,627,970	-	1,627,970
Due to other funds	732,954	-	-	-	-	-	-	732,954
Total liabilities	1,754,357	6,006	-	148,161	891,320	6,792,945	15,818	9,608,607
Deferred inflows of resources:								
Unavailable revenue-property taxes	137,945	-	-	-	-	-	9,725	147,670
Total deferred inflows of resources	137,945	-	-	-	-	-	9,725	147,670
Fund balances:								
Nonspendable:								
Advance to other funds	1,622,975	-	-	-	4,995	-	-	1,627,970
Prepaid items	113,813	-	-	-	-	-	-	113,813
Assets held for resale	-	-	-	-	-	2,994,219	-	2,994,219
Restricted:								
Capital construction	-	-	807,865	6,212,698	-	6,796,136	1,515,126	15,331,825
Tourism	-	-	-	-	-	-	32,724	32,724
Public safety	-	-	-	-	-	-	692,703	692,703
Assigned:								
Capital construction	-	-	-	-	2,928,345	-	-	2,928,345
Unassigned	7,817,667	-	-	-	-	-	-	7,817,667
Total fund balances	9,554,455	-	807,865	6,212,698	2,933,340	9,790,355	2,240,553	31,539,266
Total liabilities, deferred inflows of resources, and fund balances	\$ 11,446,757	\$ 6,006	\$ 807,865	\$ 6,360,859	\$ 3,824,660	\$ 16,583,300	\$ 2,266,096	
Amounts reported for governmental activities in the statement of net position are different because:								
Capital assets used in governmental activities are not current financial resources, and therefore, are not reported in the governmental funds.								
Capital assets, net of depreciation								
50,867,567								
Other assets - property taxes receivable not available to pay for current-period expenditures are deferred in the governmental funds.								
147,670								
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental funds.								
Compensated absences								
(753,541)								
Bonds payable								
(18,280,000)								
Lease liabilities								
(479,848)								
Accrued interest								
(307,900)								
\$ 62,733,214								

MAJOR FUNDS AND NONMAJOR FUNDS

**CITY OF LILBURN, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	11,847,131
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Acquisition of capital assets		14,640,047
Depreciation expense		(2,103,070)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund statements.		18,622
Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Change in accrued interest		(307,900)
Change in compensated absences		(31,265)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Issuance of bonds		(18,280,000)
Issuance of lease		(479,848)
Change in net position - governmental activities	\$	<u>5,303,717</u>

5 COUNCIL PRIORITIES

The Mayor and Council established 5 collective priorities during their annual retreat in 2024. Each priority has measurable goals.



GROW RESPONSIBLY TOWARD A COLLECTIVE VISION.



BECOME A PRO-BUSINESS CITY WITH A VARIETY OF HIGH-QUALITY BUSINESSES AND EMPLOYERS.



BUILD PUBLIC TRUST AND ENGAGEMENT.



CREATE A MAGICAL DOWNTOWN DESTINATION.



PROTECT THE COMMUNITY.

CITY OUTLOOK



The City of Lilburn is committed to maintaining fiscal responsibility while adopting a strategic approach to growth and development. Our goal is to deliver essential services and programs to our citizens, all while thoughtfully planning for future generations. We aim to foster a vibrant and thriving community. The Mayor and Council have outlined strategic objectives that influence our annual budget, direct staff efforts, and inform city programming and capital projects.

In the following pages, we have highlighted the key focus areas for each strategic objective for FY 2026.



City of Lilburn Lilburn, Georgia

Resolution #2025-06

A RESOLUTION ADOPTING THE PRIORITIES AND GOALS OF THE MAYOR AND COUNCIL FOR THE YEARS 2025 - 2030

- WHEREAS:** the Mayor and City Council of the City of Lilburn believe it is in the best interest of the citizens of Lilburn to clearly communicate their priorities and goals for the next five years; and
- WHEREAS:** Council’s priorities and goals will be the basis of all operating and capital budget requests from City departments starting in fiscal year 2025-2026; and
- WHEREAS:** the Mayor and City Council find that officially adopting their collective priorities and goals is necessary as policy makers for the community.

NOW, THEREFORE, THE MAYOR AND COUNCIL OF THE CITY OF LILBURN HEREBY RESOLVE that the following five priorities and 20 goals are established for the years 2025 – 2030:

- Priority No. 1: Grow responsibly toward a collective vision.**
 - Goal 1: Establish a collective vision for future development, land use, parks, and connectivity.
 - Goal 2: Update Overlay Districts with specific design guidelines.
 - Goal 3: Reduce traffic congestion.

- Priority No. 2: Become a pro-business city with a variety of high-quality businesses and employers.**
 - Goal 5: Establish an economic development strategy.
 - Goal 6: Transform US29 to attract high quality retail and restaurants.
 - Goal 7: Redevelop at least one strip mall along US29.

- Priority No. 3: Create a magical downtown destination.**
 - Goal 8: Convert Old Town into a people-centric destination.
 - Goal 9: Renovate City Park.
 - Goal 10: Develop DDA-owned properties into active destinations owned and operated by the private sector.
 - Goal 11: Become the top destination in Georgia for activities during the month of December.

- Priority No. 4: Build public trust and engagement.**
 - Goal 12: Increase communication.
 - Goal 13: Maintain our assets.
 - Goal 14: Provide concierge public services.
 - Goal 15: Maintain financial stability.
 - Goal 16: Engage the public.

- Priority No. 5: Protect the community.**
 - Goal 17: Combat crime and reduce the fear of crime within the community.
 - Goal 18: Maintain an average emergency response time of 5 minutes or less.
 - Goal 19: Reduce vehicular accidents through traffic enforcement.
 - Goal 20: Close criminal cases.

SO RESOLVED this the 10th day of March 2025.

CITY OF LILBURN FY 2025-2030 PRIORITIES

PRIORITY NO. 1: GROWING RESPONSIBLY TOWARD A COLLECTIVE VISION

For Fiscal Year 2025-2026, the City of Lilburn is committed to fostering smart, sustainable growth that aligns with a shared community vision. This priority centers on thoughtful planning and infrastructure improvements that enhance livability, preserve the city's character, and prepare for future needs. A key goal is to establish a collective vision blueprint for Lilburn's future that reflects the values and aspirations of residents, businesses, and community partners. This vision will guide land use decisions, park development, and the expansion of pedestrian connectivity throughout the city.



To support this, Lilburn will update its Overlay Districts to include more specific, modern design guidelines. These updates will ensure that new development complements the existing community while elevating architectural standards and aesthetic appeal.

Finally, recognizing that mobility is essential to quality of life, reducing traffic congestion remains a top priority. The city will explore strategic transportation improvements and collaborative regional solutions to keep traffic flowing and support safer, more efficient travel.

PRIORITY NO. 2: FOSTERING A PRO-BUSINESS ENVIRONMENT WITH HIGH-QUALITY EMPLOYERS



As part of its strategic plan, the City of Lilburn is focused on cultivating a thriving business climate that attracts and retains high-quality businesses and employers. By building on its strengths and reimagining key corridors, Lilburn aims to become a premier destination for commerce, innovation, and investment.

Central to this vision is the development of a comprehensive economic development strategy that outlines clear goals for business recruitment, retention, and expansion. To support this effort, the city is placing a strong emphasis on revitalizing the

US29 corridor transforming it into a vibrant hub for high-quality retail and dining experiences.

Additionally, the city will take bold steps toward redeveloping at least one strip mall along US29, turning underutilized space into a more productive and appealing asset. These improvements will stimulate economic activity and job creation.

CITY OF LILBURN FY 2025-2030 PRIORITIES

PRIORITY NO. 3: CREATING A MAGICAL DOWNTOWN DESTINATION

The City of Lilburn continues its commitment to transforming Old Town into a vibrant, people-focused downtown that captivates visitors and residents alike. The city will build upon past successes to create a downtown experience that is welcoming, active, and uniquely Lilburn.

A central goal is to convert Old Town into a people-centric destination. This includes enhancing pedestrian infrastructure, public art, and landscaping. The renovation of City Park will include modernized amenities and improved public spaces that invite play, relaxation, and community events.



Lilburn will also activate Downtown Development Authority (DDA)-owned properties through partnerships with the private sector. In addition, the city is setting a bold goal to become Georgias top destination for holiday activities in December.

PRIORITY NO. 4: BUILDING PUBLIC TRUST AND ENGAGEMENT



Trust, transparency, and meaningful community engagement are foundational to Lilburn’s vision for a well-connected and thriving city. The City of Lilburn is placing a strong emphasis on strengthening its relationship with residents and maintaining long-term financial health.

The city will increase communication efforts, maintain and invest in its public assets, and provide concierge-level public services. Lilburn is also committed to financial stability through responsible budgeting and long-term planning.

Finally, the city will engage the public in meaningful ways from participatory decision-making to community-building opportunities.

CITY OF LILBURN FY 2025-2030 PRIORITIES

PRIORITY NO. 5: PROTECTING THE COMMUNITY

The safety and well-being of residents remain a top priority for the City of Lilburn. In Fiscal Year 2025-2026, the city will continue to invest in proactive, community-centered public safety strategies.

Key goals include combating crime and reducing the fear of crime, maintaining emergency response times under five minutes, reducing vehicular accidents through traffic enforcement, and effectively closing criminal cases.

This comprehensive approach reflects Lilburn's dedication to protecting what matters most to its people, neighborhoods, and future.



STRATEGIC GOALS/PRIORITIES BY DEPARTMENT

	Priority #1	Priority #2	Priority #3	Priority #4	Priority #5
	Grow towards a collective vision	Become a Pro-Business city	Create a Magical Downtown	Build Public Trust and Engagement	Protect the Community
Departments					
Executive					
Police					
Public Works					
Operations					
Community Development					
Finance					

PERFORMANCE MEASURES

EXECUTIVE DEPARTMENT

City Manager's office	2023	2024	2025	2026 projected
Number of agenda items created	NA	NA	NA	50
Number of work sessions and special called work sessions	NA	NA	NA	20
Number of reports to the Mayor and Council	NA	NA	NA	52

Communications & Citizen Engagement Division- established in 2026	2023	2024	2025	2026 projected
Number of Lilburn Loop weekly updates distributed	NA	NA	NA	52
Number of website visits	NA	NA	NA	100,000
Number of press releases	NA	NA	NA	8
Number of News Alerts issued	NA	NA	NA	12
Number of FaceBook posts	NA	NA	NA	52
Number of FaceBook followers	NA	NA	NA	10,000
Number of Instagram posts	NA	NA	NA	52
Number of Instagram followers	NA	NA	NA	5,000
Number of website updates	NA	NA	NA	52
Number of community events	NA	NA	NA	8
Number of participants in community events	NA	NA	NA	100,000

POLICE DEPARTMENT

POLICE DEPARTMENT	2023	2024	2025	2026 projected
Number of proactive area checks per year	NA	NA	5,250	5,500
Number of departmental policies updated	NA	NA	30	30
Number of safety related incidents	NA	NA	2	1
Number of citizen complaints	NA	NA	9	5
Number of Citizen's Police Academies conducted	NA	1	1	1
Women's self-defense courses	NA	2	2	2
Number of multi-agency community outreach meeting	NA	N/A	1	1
Number of multi-cultural events attended	NA	1	1	2
Participate in the Metro-Atlanta Traffic Enforcement Network (MATEN) meetings	NA	4	8	9
Number of Teen Driving Court	NA	4	4	4
Number of vehicle safety checkpoints	NA	1	1	2
Number of child seat events	NA	1	1	2
Number of pending code cases in request tracker	N/A	N/A	89	70
Number of businesses late on renewing their license	N/A	N/A	350	300
Number of neighborhood watch events to educate the public	N/A	N/A	24	24
Number of alcohol compliance checks for businesses that sell alcohol	N/A	1	2	2
Percentage of cases cleared	N/A	N/A	42%	44%
Number of cases per investigator	N/A	N/A	8	7
Number of defensive tactics and weapon retention training sessions	N/A	0	0	1
Number of undercover operations	N/A	0	0	1
Number of court orders per quarter	N/A	2	2	6

PERFORMANCE MEASURES

PUBLIC WORKS DEPARTMENT

Director's Office	2023	2024	2025	2026 projected
Number of sanitation complaints			2952	2800
Number of quarterly preparedness trainings				4

Facilities Maintenance Division	2023	2024	2025	2026 projected
Number of facility safety audits	n/a	n/a	3	12
Number of trainings attended per year	n/a	1	1	2
Number of generator reports				52

Parks Division	2023	2024	2025	2026 projected
Number of certified playground safety inspectors	n/a	1	1	2
Percentage of park maintenance plan complete	n/a	n/a	5%	100%
Number of volunteers	n/a	n/a	3	12

Stormwater Division	2023	2024	2025	2026 projected
Number of Electronic submittals	N/A	0	2	4
Number of NPDES Plan Reviews	6	25	33	10
Number of NPDES Site Inspections	402	316	233	200
Number of SW Website updates to comply with NPDES Permit/SWMP	N/A	2	2	10
Number of Hits to the SW webpage	N/A	N/A	N/A	20
Number of SW Brochures displayed/taken/distributed at events	N/A	N/A	25	30
Number of Attendees at public SW HHW educational event (or Rainbarrels, Recycling)	N/A	N/A	1	2
Number of Watershed clean up volunteers (sign-ups)	N/A	N/A	3	5
Number of SW Articles published for public -linked to SW website	N/A	N/A	1	4
Number of Municipal Employee Training activities	3	3	3	4
Number of Citizen SW concerns (SeeClickFix+RT)	N/A	N/A	N/A	20
Number of EPA Training modules completed to obtain required certifications	N/A	N/A	4	6
Number of Applications for CWSRF grant & negotiate EPA contract for CCSS	N/A	N/A	N/A	1
Number of RFP/bid package for construction/ administration of CCSS	N/A	N/A	N/A	1
Number of NEPA, State permits or variances applied for/obo City	N/A	1	2	3
Number of Non-federal funding options identified to support city park improvements	N/A	N/A	N/A	2

PERFORMANCE MEASURES

OPERATIONS

City Clerk Division	2023	2024	2025	2026 projected
Number of of agendas posted for council meetings and other appointed board meetings	n/a	n/a	n/a	30
Number of of minutes posted for Council meetings and other appointed board meetings	NA	NA	NA	30
Number of of municipal elections held	NA	NA	NA	1
Percentage of open records requests responded to within 3 days	NA	NA	NA	100%
Municipal Court Division	2023	2024	2025	2026 projected
Number of court sessions	91	85	85	90
Total cases filed	7,211	6,108	3,362	6,900
Cases disposed	7,174	5,874	2,937	5,900
Trials held	29	23	21	40
Bindovers	124	201	66	100
Warrants issued	53	100	58	100
Warrants cleared	190	154	46	100
Number of Open Records Requests Completed	100	100	50	100
Human Resouces Division	2023	2024	2025	2026 projected
Number of weekly updates distributed to employees	52	52	52	52
Percentage of reduction in health insurance costs to the employee and organization from prior year	-12%	-9%	8%	-10%
Number of supervisory training classes offered	2	2	6	6
Number of participants in supervisory training classes	8	8	15	20
Number of employees participating in health fair	47	49	45	45
Average number of days to fill vacant positions (non-sworn)	45	45	30	45
Average number of days to fill vacant positions (sworn)	45	45	45	42
Turn-over rate full-time staff (non-sworn)	6%	12%	13%	7%
Turn-over rate full-time staff (sworn)	8%	8%	6%	4%
Information Technology Division	2023	2024	2025	2026 projected
Number of cyber attacks	0	0	0	0
Number of new/upgraded software implementations completed	2	3	4	2

PERFORMANCE MEASURES

COMMUNITY DEVELOPMENT

Business Services Division	2023	2024	2025	2026 projected
Number of business days to process applications	N/A	N/A	3	1
Number of business days to issue permit following Planning approvals	N/A	N/A	<1	<1
Number of city or community events attended by staff	N/A	N/A	2	5
Number of online payments processed	N/A	39	67	90
Number of outreach to businesses	N/A	N/A	N/A	12
Number of business licenses issued	33	165	97	150
Number of alcohol licenses issued	2	12	16	20
Number of permits processed	426	404	324	450
Customer service satisfaction rating	N/A	N/A	N/A	100%
Percentage of staff completing training	N/A	N/A	80%	100%

Planning Division	2023	2024	2025	2026 projected
Average number of business days taken to perform a Building Plan review	NA	NA	NA	5
Average number of days to perform building permit inspections	1	1	1	1
Average number of days to perform re-inspections (failed inspections)	1	1	1	1
Average number of days to return phone calls	NA	NA	NA	2
Number of zoning certification letters issued	23	22	44	50
Number of rezoning cases/SUP/variances processed	11	11	5	3
Number of text amendments processed	5	4	3	3
Number of site development & building permits issued	203	191	200	20
Number of master plans created	1	2	0	2
Number of public meetings attended	37	NA	NA	40
Percentage of Unified Development Ordinance completed	NA	NA	NA	50%

Economic Development Division	2023	2024	2025	2026 projected
Percentage of economic development strategy completed	NA	NA	NA	100%
Percentage of DDA-owned/leased acreage activated (temporary or permanent)	NA	NA	13%	13%
Acreage developed and owned or operated by private sector	NA	NA	NA	0.88
Number of development agreements executed	NA	NA	1	3
\$ value of private investment generated from development agreements	NA	NA	\$75M	\$17.5M

FINANCE

Finance Department	2023	2024	2025	2026 projected
Total property taxes collected by deadline (11/15)	85%	85%	n/a	90%
Total Number of payments processed	2521	2560	2660	2750
Total Number of properties taken to tax sale	3	5	0	0

CITY OF LILBURN DEMOGRAPHICS 2025

COMMUNITY PROFILE FOR INCLUSION IN 2025 BUDGET BOOK



POPULATION
(estimate, July 1, 2024):
16,210

POPULATION
(2020 Census):
14,502



MEDIAN AGE
(ACS 2023):
35.9
YEARS



MEDIAN HOUSEHOLD INCOME
(ACS 2023):
\$57,266



PER CAPITA INCOME
(ACS 2023):
\$27,856



HOUSEHOLDS
(2020 Census):
3,807



AVERAGE HOUSEHOLD SIZE
3.06
people



MEDIAN HOME VALUE
\$410,000.00

COMMUNITY SNAPSHOT

Lilburn is a vibrant and diverse community located in Gwinnett County, Georgia. The city continues to experience steady growth, with its population rising from 14,502 in 2020 to over 16,000 by 2024. Residents enjoy proximity to Atlanta while maintaining a small-town feel.

RACE & ETHNICITY

(2020 Census):

White (non-Hispanic): **24.9%**

Black or African American (non-Hispanic): **16.6%**

Asian: **19.9%**

Hispanic or Latino (any race): **34.6%**

CITY OF LILBURN DEMOGRAPHICS 2025

COMMUNITY PROFILE FOR INCLUSION IN 2025 BUDGET BOOK



**DATE OF
INCORPORATION
JULY 27, 1910**



**FORM OF
GOVERNMENT
MUNICIPALITY**



**TOTAL ADOPTED
BUDGET 2026
\$41,128,672.00**



**TOTAL AREA
6.85 SQ MI**
(land: 6.80 sq mi)



MAJOR EMPLOYERS

**WALMART
350**

**HOME DEPOT
150**

**FLEET PRIDE
2000**

**NAM DAE MUN
FARMERS MARKET
105**



**EXISTING
LAND USAGE**
(Approximate)

**COMMERCIAL/ OFFICE SPACE
812.86 ACRES**

**INDUSTRIAL
264.69 ACERS**

**RESIDENTIAL
2307.99 ACERS**

**MIXED USE
47.55 ACRES**

CITY OF LILBURN DEMOGRAPHICS 2025

COMMUNITY PROFILE FOR INCLUSION IN 2025 BUDGET BOOK

The City of Lilburn is in Gwinnett County GA. It is a northern suburb located 30 minutes from Atlanta and is the 7th largest city with an estimated population of 16,913 in 2025.



DISTANCE FROM MAJOR DESTINATIONS:

Downtown Atlanta: Approximately 19 miles

World of Coca-Cola: Approximately 21.2 miles

Stone Mountain: Approximately 7.8 miles

Georgia Aquarium: Approximately 21.4 miles



LILBURN DEMOGRAPHIC STATISTICS



2025 POPULATION | 2024 POPULATION

16,451 • 16,210

MEDIAN AGE

35.9 years

MEDIAN INCOME

\$57,266

Lilburn Population Trends

Sources:

United States Census Bureau. P2 Hispanic or Latino, and Not Hispanic or Latino by Race.

2020 Census State Redistricting Data (Public Law 94-171) Summary File. August 2021.

United States Census Bureau. Annual Estimates of the Resident Population: April 1, 2020 to July 1, 2024. Population Division. May 2025.

United States Census Bureau. 2023 American Community Survey 5-Year Estimates. December 2024.

Cubit Planning. 2025 Population Projections. December 2024.

Check out our FAQs for more details.

POPULATION 2025 PROJECTED POPULATION

The 2025 projected population for Lilburn is 16,451. This projection assumes an annual rate of change of **1.5%**, consistent with the population change from 2023 to 2024 according to the US Census Bureau's 2024 Population Estimates Program.

POPULATION 2024 POPULATION

With 16,210 people, Lilburn is the **82nd** most populated city in the state of Georgia out of 667 cities according to the most current US Census data. But watch out, Lilburn, because Lithia Springs with 16,138 people and St. Simons with 16,026 people are right behind you.

RACE RACE & ETHNICITY

The largest Lilburn racial/ethnic groups are Hispanic (**49.5%**) followed by White (**20.5%**) and Black (**14.5%**).

INCOME MEDIAN INCOME

In 2023, the median household income of Lilburn households was **\$57,266**. Lilburn households made slightly more than Rutledge households (\$57,083) and Savannah households (\$56,782). However, **15.5%** of Lilburn families live in poverty.

MEDIAN AGE

The median age for Lilburn residents is **35.9** years young.

FINANCIAL POLICIES & PROCEDURES



GRANTS ADMINISTRATION PRACTICES

I. PURPOSE

A grant is a funding mechanism provided by an external entity to support programs and projects that meet the eligibility criteria established by the grantor. Grants offer valuable opportunities to finance City initiatives; however, they also carry the expectation that all activities—including project implementation and grant management—will comply with the highest regulatory and budgetary standards set by both the grantor and the City. Failure to meet these requirements may result in the return of funds and damage to the City’s credibility. Inadequate review of grant applications or awards can also result in the misalignment of projects with the City’s strategic goals or create financial obligations that extend beyond the grant period.

To ensure compliance, each department is responsible for maintaining Grant Administration Practices that provide guidance on the submission of grant applications and the management of awarded grants. The Department of Financial Services are tasked with reporting, drawing down the revenue stream and preparing necessary audit records for review. These practices are designed to:

- A. Ensure the efficiency and effectiveness of grant-funded programs, services, and capital projects.
- B. Maximize grant revenue opportunities.
- C. Minimize the City’s exposure to grant-related legal or financial liability.
- D. Demonstrate to grantors and the public that the City fulfills its grant responsibilities to the highest standards.

II. SCOPE

This policy applies to all departments within the City of Lilburn seeking grant opportunities and complying with regulatory and budgetary standards set by both the grantor and the City.

III. DEFINITIONS

Applicant is organization seeking support of grant programs that may be available.

Application is the specific set of forms, documents, and attachments that comprise an applicant’s submission to a grant opportunity.

Award is financial assistance that provides support stimulation to accomplish a public purpose. Award includes grants and other agreements in the form of money or property in lieu of money, by the federal government to an eligible recipient.

Close Date is the deadline designated by the grant-making agency designated for submission of a particular grant application.

Closeout is the process by which the Federal awarding agency or pass-through entity determines that all applicable administrative actions and all required work of the Federal award have been completed and takes actions as described in § 200.343 Closeout of the OMB Uniform Grants Guidance.

Continuation Grant is an extension or renewal of existing program funding for one or more additional budget period(s) that would otherwise expire. Continuation grants are typically available to existing recipients of discretionary, multi-year projects; however, new applicants may be considered.

GRANTS ADMINISTRATION PRACTICES

Cost Sharing or Matching is the portion of project costs not paid by Federal funds (unless otherwise authorized by Federal statute). See also §200.306 Cost sharing or matching of the OMB Uniform Grant Guidance.

Earmarks are grants that are appropriated by Congress prior to a peer review. The term “earmark” is a reference to the Congressional Record where the awards are written into legislation specifically with the grant applicant’s name, activity, and dollar amounts.

Federal Award has two definitions, which depend on the context of its use.

A. The Federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in § 200.101 Applicability of the OMB Uniform Grant Guidance; or the cost-reimbursement contract under the Federal Acquisition Regulations that a non-Federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity.

B. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in the federal financial assistance of the OMB Uniform Grant Guidance, or the cost-reimbursement contract under the Federal Acquisition Regulations.

Grant Agreement is a legal instrument of financial assistance between a federal awarding agency or pass-through entity and a non-federal entity.

Grants.gov Tracking Number is a number set used by Grants.gov which is used to identify each application it receives.

Funding are funds issued by a federal agency to a state agency or institution that are then transferred to other state agencies, units of local government, or other eligible groups per the award eligibility terms. The state agency or institution is referred to as the “prime recipient” of the pass-through funds. The secondary recipients are referred to as “subrecipients.” The prime recipient issues the subawards as competitive or noncompetitive as dictated by the prime award terms and authorizing legislation.

Program Income means gross income earned by the non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance.

Recipient is a non-federal entity that receives a federal award directly from a federal awarding agency to carry out an activity under a federal program.

IV. REQUIREMENTS

Grants pursued by the City must be consistent with the City's mission, strategic priorities, or adopted business plans. The City Manager should authorize preparation and submission of applications for grant funding however, acceptance of all grant awards is subject to the approval of the Mayor and Council. This ensures that the effects on the City can be reviewed and understood beforehand and grant applications provide reasonable and realistic outcomes that are based on information that will help to best assess the impact and efficiency of grant activities All grants received are recorded and tracked In a manner that assures transparency and accountability to the Mayor and Council, grantors. and the public.

GRANTS ADMINISTRATION PRACTICES

Grants that align with the strategic priorities of the City shall be analyzed to examine the total effects and costs to the City due to matching requirements or new operating costs, whether city general revenues are necessary to cover the gap between cash expended and revenues received and whether city general revenues are necessary to support the project after the expiration of the grant

V. PROCEDURES

- A. Departments should research grant opportunities and report and review available opportunities with City Manager.
- B. Department should prepare applications and, if necessary, request financial assistance related to drawing funds down, federal/state numbers, and/or financial coding.
- C. Department should prepare agenda to Approve and Accept Grant Award prior to submitting grant application.
- D. Upon notification of approval, department should have necessary documents executed and copies of agreement provided to contract management system.
- E. It is imperative that grant compliance be satisfied by the managing department and financial services. All Grants must navigate efficiently through regulatory and financial requirements of grant awards that specify how grants should be implemented and monitored to meet grant objectives.
- F. All federal grants will be reviewed by an outside audit firm through the Single Audit process.

VI. RESPONSIBILITIES

Grant administration responsibilities include managing the full grant lifecycle, from finding funding opportunities and writing proposals to ensuring budget compliance, tracking expenditures, and preparing final reports. Projects must be monitored, maintained and organized, particularly the financial records. Key aspects involve ensuring compliance with grant requirements and regulations, managing relationships with funding bodies, and evaluating grant outcomes.

VII. RELATED POLICIES AND REFERENCES:

VIII. EFFECTIVE DATE AND REVISION HISTORY:

Effective Date:

Revision History:

Approval and Signature:

Approved by: _____

BUSINESS EXPENDITURE POLICY

Purpose:

During both normal operations and emergency situations, it is necessary and appropriate to permit reasonable expenditures of City funds by employees and officials. The City may incur or reimburse expenses that are reasonable, necessary, and made in the best interest of the City for a defined business purpose, provided proper documentation and approval are obtained. The purpose of this policy is to establish general guidelines for travel reimbursements and petty cash expenditures.

This policy is intended to:

- A. Ensure clear and consistent understanding of expenditure policies.
- B. Provide guidelines covering travel and other business expenses, as well as the documentation required for substantiation.

It is expected that individuals incurring and approving expenditures will seek the best overall value and ethically assign the cost of business-related activities to the City. Although the primary responsibility for adherence to this policy rests with the individual incurring the business expense, the ultimate responsibility falls to the Department of Financial Services to ensure that all City liabilities are paid based on proper documentation and approvals.

Policy:

A. Permitted Business Expenses

1. The City may incur or reimburse that are reasonable and necessary; the expenses must be for City business purpose; and the documentation must be approved and submitted properly.
2. Accountability – Elected Officials, City Management, Department Directors and Employees are responsible for reporting, purchasing, travel and other business expenses accurately and will ensure that travel and business expenses are conducted in the most efficient and cost-effective manner.
3. This policy applies to all business expenses incurred for a City purpose regardless of the account to which the expenses are budgeted or recorded, the type of funding supporting such business expenses, or whether incurred locally or during official business travel.
4. Unauthorized or excess business expenses are the responsibility of the individual and must be repaid promptly if initially paid from City funds.
5. Reimbursable documentation must be available for audit and review.
6. Itemized receipts are required for all expenditures, except when per diem travel allowances are claimed. Itemized receipts should include the name and address of vendor, date of service, description of service, amount paid for each individual item, delivery address or place of service. Should an itemized receipt not be included, an expense may not be approved.
7. In addition to the in-state hotel/motel tax exemption, as a government entity, the City may not be subject to Georgia sales tax. Every effort to avoid payment of Georgia sales tax when payment method is other than a personal payment method should be made.

BUSINESS EXPENDITURE POLICY

B. City Credit Card – City Credit Cards include bank cards, warehouse memberships, retail home improvement cards, and any store that offers the city credit on account.

1. Department Directors authorize issuance requests to their individual department employees. This authorization may be used only by City of Lilburn employees and excludes contractors and temporary employees.
2. Misuse of the Credit Card is strictly prohibited and may result in disciplinary action up to and including termination. The Credit Card is City property and as such should be retained in a secure location.
3. The cardholder is solely responsible for all transactions and the submission of receipts to the Finance Department-Accounts Payable. Should the required information not be submitted within a week of the AP request, a second request will be forwarded to the Department Head. If the documentation is not received by AP within two weeks, this may result in the cardholder's account being deactivated.
4. All Credit Cards must be immediately cancelled or informed when a cardholder terminates employment with the City or assumes another position that does not require the use of the Credit Card in that department. Department Directors shall be responsible for notifying the Finance Department about all terminations and transfers of those employees issued a Credit Card in a timely manner.
5. Every Credit Card purchase should be delivered directly to the cardholder's place of work or arrangement should be made to pick up the merchandise at the vendor's business location.
6. If a card is lost or stolen, the cardholder must immediately notify the Financial Services Department.
7. Violations of the policy may result in the deactivation of cardholder accounts and penalties up to and including termination of employment.

C. Travel and Business Expense Reimbursement

1. General Provisions

- a.** The approved most cost-effective method of transportation that will accomplish the purpose of the travel shall be selected.
- b.** When meals are offered as part of a conference fee or when the traveler hosts or is hosted by another party while on travel status, the traveler must acknowledge these meals while completing the travel allowance portion of the expense report.
- c.** A traveler must complete the outstanding expense statement within fifteen (15) days of completion of the trip.
- d.** Employees separating from the City must resolve all outstanding travel reimbursement requests prior to receiving a final paycheck.
- e.** Employees traveling overnight will be reimbursed a per diem amount designed to cover the cost of meals (including taxes and tips), based on the number of meals per day for which the traveler is eligible. Employees traveling overnight are generally eligible for per diem amounts designed to cover the cost of three (3) meals per day for all days on travel status other than the day of departure and the day of return.

BUSINESS EXPENDITURE POLICY

- f.** Employees who are provided meals during the course of their travel must deduct a corresponding meal from their per diem reimbursement claim for each meal provided.
- g.** Travelers are eligible for a maximum of seventy-five percent (75%) of the total per diem rate on the first and last day of travel.
- h.** Meals may be provided to non-City employees serving in an advisory capacity or providing pro bono service to a City organization.
- i.** The City will reimburse the cost of coach airfare. Travelers on official business should select the lowest priced airfare that meets their approved most logical itinerary and are expected to use their best judgement to save on the airfare cost consistent with seeking the best overall value for business-related activities.
- j.** When traveling within Georgia use of a City vehicle is encouraged.
- k.** Reimbursable travel mileage is calculated using the Internal Revenue Service (IRS) standard rate for mileage for each calendar year.
- l.** Employees are expected to use any courtesy transportation available at the travel destination.
- m.** Employees requiring transportation via rental are required to ensure that insurance offered by the rental company be purchased for full coverage for physical damage and the \$1,000,000 automobile liability.
- n.** An employee must be pre-approved for travel by the appropriate Department Director and request Government rates.
- o.** Any expenditure disallowed by the City is the responsibility of the employee.
- p.** All documentation shall contain the traveler's name, amount of expense and travel dates. Itemized receipts must be attached when submitting for reimbursement upon return from travel.
- q.** By approving travel expenses, the approved is attesting that he/she has thoroughly reviewed each transaction, supporting documentation, and has verified that all transactions are allowable expenses. The approver must be sure that the correct funding sources are included. Under no circumstances should an individual be the sole approver of his/her own expense submission.

D. Petty Cash

1. The Petty Cash account is for reimbursement of small out of pocket expenses and should only be used when issuing a check would be too expensive and time-consuming.
2. Petty cash accounts shall be reconciled each month as part of the month-end closing of the City's financial records.
3. Requests for reimbursement cannot exceed \$50.00.
4. Reimbursements will be made only when itemized receipts are attached to the request for reimbursement.
5. No one may hold multiple receipts for different days or accumulate receipts over an extended period of time.
6. Requests exceeding forty-five (45) calendar days will not be reimbursed.
7. Travel reimbursements should not be handled through Petty Cash.

PURCHASING

(a) Responsibility. The city manager shall serve as the chief purchasing official of the city; provided that the city manager may delegate some or all of the responsibilities to a subordinate city employee. The chief purchasing official shall direct the purchasing activities of the city. All officials and employees of the city shall strictly adhere to the following policies when conducting purchasing activities.

(1) Competitive bidding required. All purchases of, and contracts for supplies and contractual services, and all sales of personal property of the city which have become obsolete and unusable shall, except as otherwise provided in subsection (b) exemptions, of this section, be based wherever reasonably possible on three or more bids, regardless of the contract's dollar amount. The following dollar amounts shall be applied in determining the process to be used in obtaining bids/price quotations:

- a. Up to \$20,000.00—verbal quotation;
- b. \$20,001.00 to \$100,000.00—written quotations; and
- c. Over \$100,000.00—sealed bids.

(2) Bids accepted; purchasing agent may call for additional bids. The lowest responsible bid for the purchases and the highest responsible bid for sales shall be accepted by the purchasing agent. In determining the lowest responsible bidder, the city shall take into account the amount of the bid, the qualifications of the vendor and the vendor's history, if any, in fulfilling past city contract awards. If after consultation with the mayor and city council, the purchasing agent finds that the lowest bid is not in the city's best interest, the purchasing agent may accept another bid or may call for additional bids.

(3) Approval. The following approved authority shall apply to the expenditures of city monies:

- a. Up to \$99,999.99—City manager;
- b. \$100,000.00 and over—Mayor and council.

(4) State and county contract use. The purchasing agent may use State of Georgia and Gwinnett County contract vendors for purchasing any products or services that are available to local governments.

(5) Purchase orders. No purchase order shall be required.

(6) Brand name purchases. The purchasing agent may select purchase of a brand name product or service when the goods comprise a major brand system, program, or service previously selected by the city and due to operational effectiveness, future enhancements or additions, or maintenance and storage of spare parts preclude the mixing of brands, manufacturers, etc.

(7) Sole source purchases. A contract may be awarded or a purchase made without competition when the city determines that there is only one source for the required products, supply service, or construction item. The purchasing agent shall conduct negotiations as appropriate, as to price, delivery, and terms. A separate file of sole source procurements shall be maintained as a public record and shall list each contractor's name, the amount and type of each contract, and a listing of the item(s) procured under each purchase order or contract. An exception to the requirement of competitive purchasing for any procurement over \$5,000.00 may be made in the unusual circumstance when a good-faith review of all known or potential vendors determines that there is only a single known source for procurement.

PURCHASING

(8) Request for qualifications. For the procurement of services where the qualifications of the firm or its principals are central to the services performed, procurement is permissible using a request for qualifications.

(9) Modification of specifications. Once a contract is bid and awarded by city officials in accordance with this section, the city reserves the right to further negotiate all terms of the contract if the city determines that it is in the city's best interest to do so without the necessity of re-bidding any such contract; provided, however, that any negotiations permitted hereunder shall not result in a variance of the price term exceeding ten percent of the original bid price.

(10) Operational policies/procedures. Consistent with this section the city manager shall develop for city council adoption written operational policies/procedures relating to the execution of this section, the functioning of purchasing activities and such policies/procedures shall also include but not be limited to:

- a. The procurement of all supplies, services and construction needs by the city;
- b. The establishment of programs for specifications development, contract administration and inspection and acceptance;
- c. The selling, lending or other disposal of supplies and equipment belonging to the city.

(11) Collaborative purchasing. The purchasing agent may elect to purchase products or services through a collaborative purchasing process authorized by any intergovernmental agreement signed by the city, county and the municipalities in the county. This process provides discounting through combining the "purchasing power" of local entities to achieve economies of scale associate with this type of relationship.

(12) Gifts and favors prohibited. The purchasing agent and every officer and employee of the city whose duties involve the purchase of sale of goods and/or services, or the preparation of specifications for the purchase of goods and/or services for the city, or deciding which goods shall be declared surplus are expressly prohibited from accepting any gift or favor, directly or indirectly, from any person, company, firm or corporation which seeks to do business with or contract with the city or has contracted with the city within the past year, or to which any purchase order or contract is awarded, or to whom any surplus goods may be sold.

(13) Conflict of interest. All officials and employees of the city shall avoid conflict of interest in procurement. A conflict of interest arises when a purchase of goods or services would result in the official or employee, or any member of the official or employee's family, directly or indirectly realizing a financial gain. In such situations, the affected official or employee shall refrain from any participation in the procurement activity or decision making.

(b) Exemptions. The following supplies and services are exempted from this section.

- (1) Works of art for public spaces, or other creative/artistic endeavors that require a particular or demonstrated skill or talent to include, but not limited to, artists, musicians, and writers.
- (2) Printed copyright material including published books, maps, periodicals, and technical pamphlets except where a greater savings can be realized by a quantity purchase.
- (3) Real property, real estate brokerage and appraising, abstract for titles for real property, title insurance for real property and other related costs of acquisition of real property.
- (4) Dues, memberships, and board member fees.
- (5) Subscriptions.

PURCHASING

- (6) Services provided directly to individual citizens and employees including reimbursements and other miscellaneous payments, including but not limited to services provided in response to general liability insurance claims, solid waste services, and park attendant services.
- (7) Utilities, where there is no reasonable basis for competitive procurement, for example, electric power, water, and sewerage.
- (8) Licensed health professionals.
- (9) Legal services, litigation, and related legal expenses.
- (10) Financial instruments.
- (11) Training, facilitators for meetings, travel, lodging, or meal expense covered by other city policies.
- (12) Items for sale such as surplus items or items for resale such as the city's digital sign that requires a particular manufacturer or provider to enhance their marketability.
- (13) Advertisements and legal advertisements.
- (14) Public works construction contracts to the extent governed by O.C.G.A. 36-91-1 et seq.
- (15) Antiques and other unique assets of historical value, including the restoration and relocation of these items.
- (16) Materials or services required for confidential and secure investigations.
- (17) Expenses associated with the disassembly, evaluation, and/or repair of equipment components.
- (18) Professional services explicitly directed at improving the economic well-being and quality of life in the city through efforts that include, but are not limited to, enhancement of economic activity, job creation, job retention, business retention and expansion, neighborhood development, tax base enhancement, marketing, etc.

(c) Conflicting provisions. All sections or parts of sections in conflict with this section are hereby repealed in their entirety.

(Code 2001, § 3-1-2; Ord. of 6-11-1990; Ord. of 3-1-2002; Ord. No. 024-02, 3-11-2002; Ord. No. 239-07, 1-8-2007; Ord. No. 2022-580, Att. A, 2-14-2022; Ord. No. 2024-627, Exh. A, 6-10-2024)

INVESTMENT AND MANAGEMENT POLICY AND PRACTICES

I. PURPOSE

The purpose of this policy is to establish the investment and operational guidelines for managing the public funds of the City of Lilburn, Georgia. These guidelines are intended to be broad enough to allow designated investment staff to function properly within the parameters of responsibility and authority, yet specific enough to safeguard the investment assets adequately. This policy applies to all activities related to the prudent investing of its financial assets and the processes for monitoring, maintenance, accounting, reporting, and internal controls related to the City's investments.

The policies are intended to uphold the City's fiduciary responsibility to safeguard public resources. The City is committed to managing its cash and investments in a manner that prioritizes safety, liquidity, compliance, and return. Above all, the protection of principal against default and investment risk remains the highest priority.

II. SCOPE

The City of Lilburn's investment program shall be operated in conformance with federal, state, and other legal requirements, including OCGA 36-83-4 and OCGA 36-82-7 which governs the investment of public funds by cities and towns.

This policy applies to the investment of all funds of the City of Lilburn, excluding the retirement funds or those funds which are restricted.

III. DEFINITIONS

Agency Securities: Government sponsored enterprises of the US Government.

Bond: An interest-bearing security issued by a corporation, government, governmental agency, or other body. It is a form of debt with an interest rate, maturity, and face value, and specific assets sometimes secure it. Most bonds have a maturity of greater than one year and generally pay interest semiannually. See Debenture.

Broker: An intermediary who brings buyers and sellers together and handles their orders, generally charging a commission for this service. In contrast to a principal or a dealer, the broker does not own or take a position in securities.

Collateral: Securities or other property that a borrower pledges as security for the repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

Commercial Paper: Short-term, unsecured, negotiable promissory notes issued by corporations.

Credit Risk: The risk which is the risk of loss due to the failure of the security issuer or backer.

Current Maturity: The amount of time left until an obligation matures. For example, a one-year bill issued nine months ago has a current maturity of three months.

CUSIP: A CUSIP number identifies securities. CUSIP stands for Committee on Uniform Security Identification Procedures, which was established to develop a uniform method of identifying municipal, U.S. government, and corporate securities.

Dealer: An individual or firm that ordinarily acts as a principal in security transactions. Typically, dealers buy for their own account and sell to a customer from their inventory.

INVESTMENT AND MANAGEMENT POLICY AND PRACTICES

Delivery: Either of two methods of delivering securities: delivery vs. payment and delivery vs. receipt (also called "free"). Delivery vs. payment is delivery of securities with an exchange of money for the securities.

Duration: A measure used to calculate the price sensitivity of a bond or portfolio of bonds to changes in interest rates. This equals the sum of the present value of future cash flows.

General Obligation Bonds (GOs): Bonds secured by the pledge of the municipal issuer's full faith and credit, which usually includes unlimited taxing power.

Government Bonds: Securities issued by the federal government; they are obligations of the U.S. Treasury; also known as "governments."

Idle Funds: The cash that is held but not invested, earning no interest or returns, often sitting in non-interest-bearing bank accounts. While a small amount is necessary for emergencies or liquidity, a large sum of idle funds is a lost opportunity, as it can lose purchasing power due to inflation and fails to help reach financial goals.

Investment Securities: Securities purchased for an investment portfolio, as opposed to those purchased for resale to customers.

Liquidity: The ease at which security can be bought or sold (converted to cash) in the market. Many buyers and sellers and a high volume of trading activity are important components of liquidity.

Mark to Market: Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation.

Prudent Person Rule: A long-standing common-law rule that requires a trustee who is investing in another to behave in the same way as a prudent individual of reasonable discretion and intelligence who is seeking a reasonable income and preservation of capital.

Treasury Bill (T Bill): An obligation of the U.S. government with a maturity of one year or less. T-bills bear no interest but are sold at a discount.

Treasury Bonds and Notes: Obligations of the U.S. government that bear interest. Notes have maturities of one to ten years; bonds have longer maturities.

Yield: The annual rate of return on an investment, expressed as a percentage of the investment.

Yield to Maturity: The average annual yield on security, assuming it is held to maturity; equals to the rate at which all principal and interest payments would be discounted to produce a present value equal to the purchase price of the bond.

IV. REQUIREMENTS

A. All the City's investment activity will be conducted in a manner that emphasizes attainment of four controlling objectives.

1. Safety of principal is the most foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk by limiting investments to the types of securities included in this policy, by pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers which the City will do business, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

INVESTMENT AND MANAGEMENT POLICY AND PRACTICES

2. The portfolio shall be managed in such a manner that it assures that funds are available as needed to meet those immediate and/or future operating requirements of the City, including but not limited to payroll, accounts payable, capital projects, debt service and any other payments.

3. City funds will at all times be invested in conformity with the Laws of the State of Georgia, specifically O.C.G.A. §36-80-3, O.C.G.A. §36-80-4, and O.C.G.A. §36,83-4; and in conformity with bond ordinances or covenants, referenced in O.C.G.A. §36-82-7, this Investment Policy and the Department's written administrative procedures. Where there are policies contained in Debt Covenants and Official Statements, those provisions shall apply only to those funds and are incorporated by reference within this policy.

4. Return on Investment - The portfolio shall be managed in such a fashion as to maximize the return on investments within the context and parameters set forth by objectives 1, 2, and 3 above.

B. The standard of prudence to be used in the context of managing the overall portfolio is the prudent person rule. Investments will be made with judgment and care, under circumstances then prevailing, which people of prudence, discretion and intelligence exercise in the management of their own affairs not regarding speculation but in regard to the permanent disposition of the funds considering the probable income as well as the probable safety of the capital.

C. City of Lilburn employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial investment decisions. They shall disclose any material financial interests and any large personal financial / investment positions that could be related to the performance of the City's portfolio.

D. Any Broker/Dealer must be approved by Mayor and Council and maintain documentation of appropriate license, professional credentials and financial statements of broker/dealers i.e. Proof of FINRA Registration, State Registration, Financial Review and Broker Check for Violations.

E. All financial institutions who desire to become depositories must meet the statute requirements to maintain deposits in the State of Georgia and must provide the following:

1. Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
2. Proof of state registration
3. Evidence of adequate insurance coverage
4. Ability to post collateral in accordance with Georgia Laws.

INVESTMENT AND MANAGEMENT POLICY AND PRACTICES

F. The City may engage the services of an external investment adviser, with the approval of the Mayor & Council, to assist with the management of its investment portfolio in a manner that is consistent with the City's controlling objectives. Such advisers may be granted the authority to purchase and sell investments in accordance with this Investment Policy, and the adviser may only provide non-discretionary management services, which require prior authorization from the City on all transactions. Such Advisers must be registered under the Investment Advisers Act of 1940, with the Securities and Exchange Commission, and their performance will be periodically reviewed by City management. Investment advisory services will be acquired through a competitive bidding process.

G. The City Manager, designee, or investment officer shall designate all safekeeping arrangements, and an agreement of the terms shall be executed in writing. The third-party custodian shall be required to provide a statement to the City listing, at a minimum, each specific security, book yield, description, maturity date, market value, par value, purchase date, and CUSIP number. All securities pledged to the City for certificates of deposit or demand deposits shall be held in a segregated account at the issuing financial institution.

H. Management will establish and maintain internal controls designed to provide reasonable assurance that the assets of the City are protected from loss, theft or misuse. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived.

I. Idle Funds of the City are currently limited to:

1. Certificates of deposit and other evidence of deposit at state and federally chartered banks and savings and loan associations: Certificates of deposit, including negotiable and non-negotiable at state and federally chartered banks and savings and loan associations. Notwithstanding any other public or private act to the contrary, all investments made shall be secured by collateral in the same manner under the same conditions as state deposits, or as provided in a collateral pool created.
2. Bank Deposits at state and federally chartered banks and savings and loan associations. Notwithstanding any other public or private act to the contrary, all investments made shall be secured by collateral in the same manner under the same conditions as state deposits, or as provided in a collateral pool created.
3. Local Government Investment Pool: Part of the State Pooled Investment Fund administered by the Georgia office of the State Treasurer.
4. For Bond Proceeds Only: Proceeds of Bonds, Notes and other obligations issued by the City, reserves held in connection therewith and the investment income therefrom, may be invested in accordance with OCGA 36-82-7 as follows:
 - A. Bonds or obligations of such county, municipal corporation, school district, political subdivision, authority, or body or bonds or obligations of this state or other states or of other counties, municipal corporations, and political subdivisions of this state.
 - B. Bonds or other obligations of the United States or of subsidiary corporations of the United States government which are fully guaranteed by such government.

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C. Obligations of and obligations guaranteed by agencies or instrumentalities of the United States government, including those issued by the Federal Land Bank, Federal Home Loan Bank, Federal Intermediate Credit Bank, Bank for Cooperatives, and any other such agency or instrumentality now or hereafter in existence; provided, however, that all such obligations shall have a current credit rating from a nationally recognized rating service of at least one of the three highest rating categories available and have a nationally recognized market;

D. Bonds or other obligations issued by any public housing agency or municipal corporation in the United States, which such bonds or obligations are fully secured as to the payment of both principal and interest by a pledge of annual contributions under an annual contributions contract or contracts with the United States government, or project notes issued by any public housing agency, urban renewal agency, or municipal corporation in the United States which are fully secured as to payment of both principal and interest by a requisition, loan, or payment agreement with the United States government;

E. Certificates of deposit of national or state banks located within this state which have deposits insured by the Federal Deposit Insurance Corporation and certificates of deposit of federal savings and loan associations and state building and loan or savings and loan associations located within this state which have deposits insured by the Savings Association Insurance Fund of the Federal Deposit Insurance Corporation or the Georgia Credit Union Deposit Insurance Corporation, including the certificates of deposit of any bank, savings and loan association, or building and loan association acting as depository, custodian, or trustee for any such bond proceeds. The portion of such certificates of deposit in excess of the amount insured by the Federal Deposit Insurance Corporation, the Savings Association Insurance Fund of the Federal Deposit Insurance Corporation, or the Georgia Credit Union Deposit Insurance Corporation, if any, shall be secured by deposit, with the Federal Reserve Bank of Atlanta, Georgia, or with any national or state bank or federal savings and loan association or state building and loan or savings and loan association located within this state or with a trust office within this state, of one or more of the following securities in an aggregate principal amount equal at least to the amount of such excess: direct and general obligations of this state or other states or of any county or municipal corporation in this state, obligations of the United States or subsidiary corporations included in paragraph (2) of this Code section, obligations of the agencies and instrumentalities of the United States government included in paragraph (3) of this Code section, or bonds, obligations, or project notes of public housing agencies, urban renewal agencies, or municipalities included in paragraph (4) of this Code section;

F. Securities of or other interests in any no-load, open-end management type investment company or investment trust registered under the Investment Company Act of 1940, as from time to time amended, or any common trust fund maintained by any bank or trust company which holds such proceeds as trustee or by an affiliate thereof so long as:

INVESTMENT AND MANAGEMENT POLICY AND PRACTICES

1. The portfolio of such investment company or investment trust or common trust fund is limited to the obligations referenced in paragraphs (2) and (3) of this Code section and repurchase agreements fully collateralized by any such obligations.
2. Such investment company or investment trust or common trust fund takes delivery of such collateral either directly or through an authorized custodian.
3. Such investment company or investment trust or common trust fund is managed so as to maintain its shares at a constant net asset value; and
4. Securities of or other interests in such investment companies or investment trust or common trust fund are purchased and redeemed only through the use of national or state banks having corporate trust powers and located within this state; and
 - G. Interest-bearing time deposits, repurchase agreements, reverse repurchase agreements, rate guarantee agreements, or other similar banking arrangements with a bank or trust company having capital and surplus aggregating at least \$50 million or with any government bond dealer reporting to, trading with, and recognized as a primary dealer by the Federal Reserve Bank of New York having capital aggregating at least \$50 million or with any corporation which is subject to registration with the Board of Governors of the Federal Reserve System pursuant to the requirements of the Bank Holding Company Act of 1956, provided that each such interest-bearing time deposit, repurchase agreement, reverse repurchase agreement, rate guarantee agreement, or other similar banking arrangement shall permit the moneys so placed to be available for use at the time provided with respect to the investment or reinvestment of such moneys.

V. PROCEDURES

- A. The Mayor, Council, City Manager, and possibly designee and/or an Investment Consultant shall oversee the investment activities, execute necessary agreements to carry out the various components, and align with prioritized projects while preserving both the liquidity Portfolio and the Investment Portfolio as instructed in this policy.
- B. The single most important objective is the preservation of the principal of those funds within the portfolio. Maximizing return on Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio while assurances allow for immediate and/or future operating cash requirements. The city funds will at all times be invested in conformity with the Laws of the State of Georgia.
- C. The following Investments and Investment Practices are prohibited.
 1. Short Sales.
 2. Borrowing funds for the sole purpose of reinvesting the proceeds of such borrowing.
 3. Commodities and Futures Contracts.
 4. Private Placements.
 5. Options.
 6. Letter Stock.
 7. Speculative Securities.
 8. Investments not specifically addressed by this statement are forbidden without the Investment Committee's written consent:

INVESTMENT AND MANAGEMENT POLICY AND PRACTICES

9. Domestic or international Equity Securities,
10. Fixed Income Mutual Funds.
11. Any derivative of any instrument that does not pass the FFIEC High Risk Security Tests 1 and 2 at any time using Bloomberg median pre-payment speeds; and
12. Any investment instrument is prohibited by state law.

D. Collateralization: Deposits in financial institutions in excess of FDIC insurance must be collateralized in accordance with Georgia law – OCGA.45-8-1245-8-13 and for bond or note proceeds, OCGA 36-82.7. Collateral shall be given as follows:

1. The collecting officer or officer holding public funds may not have a deposit at any one time in any depository for a time longer than ten days and a sum of money belonging to the public body when such depository has not given a bond to the public body as set forth in this Code section. The bond to be given by depositories, where such bonds are required, shall be a surety bond signed by a surety company duly qualified and authorized to transact business within this state in a sum as so required. In lieu of such a surety bond, the depository may pledge to the public body as security any one or more of the obligations enumerated in Code Section 50-17-59, relating to the bond required to secure state deposits and securities in lieu of bond.
2. The collecting officer or officer holding public funds shall accept the guarantee or insurance of accounts by the Federal Deposit Insurance Corporation to secure public funds on deposits to the extent authorized by federal law governing the Federal Deposit Insurance Corporation.
3. A depository may secure deposits made with it partly by surety bond, partly by deposit of any one or more of the obligations referred to in subsection (a) of this Code section, partly by the guarantee or insurance of accounts by the Federal Deposit Insurance Corporation, or by any combination of these methods. Except for covered depositories, the aggregate of the face value of such surety bond and the market value of securities pledged shall be equal to not less than 110 percent of the public funds being secured after the deduction of the amount of deposit insurance. In lieu of specific collateral, or collateral pool in accordance with OCGA 45-8-13 will be permitted.

The City will maintain diversity in the investment of all funds. The City will limit investment in any one security to no more than 5% of the total investment funds of the city.

All investments the City's idle funds will seek to maintain liquidity and safety and match the maturity to the need for cash. In no event will an investment have a maturity greater than 5 years.

3. RESPONSIBILITIES

Governing Body: The Mayor and Council will retain ultimate fiduciary responsibility for the portfolios and have the authority to direct the management of the investment program.

City Manager or Designee: Authority to manage the investment program is granted to the City Manager or Designee, to act as Investment Officer. The investment officer shall establish written procedures for the operation of the investment program, consistent with this investment policy. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate all activities of the program.

INVESTMENT AND MANAGEMENT POLICY AND PRACTICES

Investment Adviser: The City may engage the services of an external non-discretionary investment adviser to assist with the management of the City's investment portfolio in a manner that is consistent with the City's objectives and this policy. Such advisers shall provide recommendation and advice regarding the City's investment program including but not limited to advice related to the purchase and sale of investments in accordance with this Investment Policy. The investment adviser should determine the targeted risk profile and allocation among allowable investments and determine the number, type and structure of investments within the confines set forth by and reflected in this Investment Policy.

All City of Lilburn employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial investment decisions. They shall disclose any material financial interests and any large personal financial / investment positions that could be related to the performance of the City's portfolio.

4. RELATED POLICIES AND REFERENCES:

Cash Management Policy

5. EFFECTIVE DATE AND REVISION HISTORY:

Effective Date:

Revision History:

Approval and Signature:

Approved by: _____

ACCOUNTING AND FINANCIAL REPORTING POLICY

PURPOSE:

The purpose of this policy is to ensure timely, accurate accounting and financial reporting while promoting stability and continuity. It also establishes a clear framework for how the City will develop financial policies and manage resources to deliver the greatest value to the community.

POLICY:

A. The Governmental Accounting Standards Board (GASB) serves as the recognized authority for establishing accounting and financial reporting standards for state and local governments. The City's accounting and reporting policies adhere to these Generally Accepted Accounting Principles (GAAP). The following section outlines the City's key accounting and reporting policies and practices. Each department is responsible for developing and maintaining written policies and procedures specific to its operations to ensure compliance with this policy and to maintain adequate internal controls.

1. Accounting

a. Measurement focus and basis of accounting - The modified accrual basis of accounting is followed by governmental funds and uses the current financial resources measurement focus. Revenues are recorded when susceptible to accrual, i.e. collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or if collected within 60 days of the end of the current fiscal period. Property taxes are recognized as revenues in the year for which they are levied. Sales taxes are recognized predominately when the underlying transaction occurs. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Expenditures are recorded when liability is incurred. Debt service expenditures, compensated absences and claims and judgments are recorded only when payment is due. The economic resources measurement focus, and the accrual basis of accounting are followed by fiduciary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows.

b. Chart of Accounts - A standard chart of accounts is maintained by Financial Services and follows the groupings and naming conventions in the Georgia Department of Community Affairs' Uniform Chart of Accounts as required by the Local Government Uniform Chart of Accounts and Reporting Act (HB491). The chart of accounts is an organizational tool that lists by category and line item all the financial transactions of the organization by fund. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Department of Financial Services will establish and maintain those funds required by law with sound financial administration. conventions in the Georgia Department of in a meaningful fashion to the organization, and sorting activity by various functions and programs.

c. Manual Journal Voucher Approval – All manual journal vouchers should be reviewed for accuracy and approved by management in a timely manner.

d. Periodic Reconciliation and Verification – Accounting records and data are compared quarterly and reported to the Mayor, Council and City Manager at a public council meeting.

ACCOUNTING AND FINANCIAL REPORTING POLICY

e. *Bank Account Reconciliation* will be prepared monthly and will be reviewed and approved by the Director of Finance and the City Manager.

2. External Audits.

The City is committed to having an annual independent audit of its financial statements in accordance with State Law. In performing the audit in accordance with Governmental Auditing Standards with professional judgement, experience and skill in governmental accounting, and fully independent and conforming with the American Institute of Certified Public Accountants independence standards and promulgated by the US Comptroller General.

3. Capital Assets. “Capital Assets” or “Fixed Assets”

are used to refer to land, buildings, equipment, infrastructure, and improvements other than buildings acquired or constructed by the City for use in the provision of goods or services to citizens.

- a. All Capital Assets Expenditures should be made in accordance with the Capital Asset Investment and Management Policy and in conjunction with the Purchasing Policy.
- b. It is incumbent upon department directors to maintain adequate control over all a department’s assets, including capital assets, to minimize the risk of loss or misuse.
- c. Although capitalization is primarily a financial reporting function, it is essential to maintain control over all a government’s assets. Departments are encouraged to maintain internal tracking systems for their small capital assets that do not meet the capitalization threshold.
- d. The City’s capitalization thresholds are \$5,000 per individual item.

4. Donations

a. It is the intent of this policy to establish a formal process for acceptance and documentation of donations made to the City. This policy provides guidance when individuals, community groups, and businesses wish to make donations to the City. This policy also establishes uniform criteria and procedures to guide the review and acceptance of such donations and to ensure that the City has relevant and adequate resources to administer such donations.

b. The objectives of this policy are to:

- i. Facilitate the acceptance of donations in the form of cash, services and/or equipment to the City of Lilburn by establishing clear guidelines for giving.
- ii. Ensure that donations are consistent with the aesthetic and functional integrity of the City of Lilburn’s existing and proposed facilities and priorities.
- iii. Ensure that donations do not cause unbudgeted expenditures or significant ongoing maintenance responsibility for the City of Lilburn.
- iv. Ensure that donations do not create liability for the City of Lilburn about the health and safety of facility users.

ACCOUNTING AND FINANCIAL REPORTING POLICY

c. Types of Donations covered – This policy applies to donations given to the City or one of its administrative departments in the form of cash, services, equipment and/or personal property and real property. This policy also specifically excludes gifts and donations to individual city employees and elected officials.

d. General Policies

i. The City has no obligation to accept any donation and reserves the right to deny any donation without comment or cause.

ii. Donations do not become the property of the City until accepted consistent with this policy.

iii. Only city officials authorized by this policy may accept donations.

iv. All donations will be evaluated by the City prior to acceptance to determine whether the donation is in the City's best interest and is consistent with applicable laws, policies, ordinances, and resolutions. Donations inconsistent with applicable County laws, policies, ordinances, and resolutions will not be accepted. Should real property be offered to the city, the City Manager and/or Assistant City Manager should make a preliminary determination and have City Staff prepare analysis to be presented to the City Council. The City Council may choose to obtain an appraisal of the property, or they may choose to accept the "Fair Market Value" that is noted on the most recent Gwinnett County appraisal of said property.

v. The City does not provide legal, accounting, tax, or other such advice to donors. Each donor is ultimately responsible for ensuring the donor's proposed donation meets and furthers the donor's charitable, tax, and financial goals.

vi. A donor may designate a donation for a particular county department or purpose.

vii. Donations should not bring hidden costs or add to the City's workload, unless such costs or workload requirements are contemplated in the City's priorities and plans.

e. Acceptance of Donations of Cash, Services, or Equipment/Personal Property – All donations to the City shall immediately be submitted for consideration for acceptance. Based on the value of the donation offered as outlined below, appropriate county staff shall review every donation and determine if the benefits to be derived from the donation warrant acceptance of the donation in accordance with this policy. The following list contains the threshold amounts for donation acceptance:

i. Offers of donations of cash, services, or items wherein one donation is valued at \$1,000 or below and which is not necessary to be appropriated in the current fiscal budget year, may be accepted by a Department Director.

ACCOUNTING AND FINANCIAL REPORTING POLICY

ii. Offers of donations of cash, services, or items wherein one donation is valued at more than \$1,000, or any cash donation which is necessary to be appropriated in the current fiscal budget year, shall be placed on an agenda for consideration of acceptance by the City Council.

f. Distribution of Donations

i. Tangible items will be distributed to the appropriate county departments for use or, at the discretion of the Department Director, disposed of in an appropriate manner consistent with county ordinances and policies.

ii. Designated and undesignated donations of cash will be deposited into the appropriate city accounts.

g. Donation Acknowledgement and Reporting

i. If requested, the donor shall be provided with written acknowledgment of that donor's accepted donation and/or a copy of the acceptance minutes of the City Council Meeting.

ii. For all donations accepted by the Department Director, on behalf of the City, the department shall provide the Department of Financial Services with a monthly report itemizing all such donations.

iii. Donations of tangible items will also be subject to the donation procedures in the City's Capital Asset Manual.

5. Abandoned property:

Abandoned property is any property where the true owner is unknown or the owner is known, however a diligent search and attempt to notify the owner has failed. Abandoned property (with an estimated value of less than \$1,000) may be converted to city use upon approval of the Chief of Police or his/her designee. Employees requesting abandoned property for city use will follow established procedures. Once the request has been approved by the Chief of Police or his/her designee, the Police Department's Property and Evidence Unit will be notified so that an Order of Disposal can be prepared and submitted to the Superior Court of Gwinnett County requesting that the property be retained for City use.

B. Financial Reporting

1. Budget Document

a. The Department of Financial Services will produce the City's Budget Document and publish it on the City website.

b. As an additional independent confirmation of the quality of the City's financial reporting, the City will annually seek to obtain the Government Finance Officers Association's Distinguished Budget Presentation Award.

ACCOUNTING AND FINANCIAL REPORTING POLICY

2. Quarterly Financial Status Report

- a. The purpose of quarterly reporting is to keep the City Council, management, and the citizens apprised of the financial condition of the City's primary operating fund.
- b. The report will contain budget versus actual financial statements.
- c. The report will include data on all budget amendments processed in the current year up to that point in time.
- d. The quarterly status report will be formally presented in a public meeting to the City Council.

DEBT MANAGEMENT POLICY

I. PURPOSE

The purpose of the Debt Management Policy is to set forth the parameters for issuing debt and managing outstanding debt. The intent is to provide structure for decisions regarding the timing and purposes for which debt may be issues, types and amounts of permissible debt method of sale that may be used, and structural features that may be incorporated. Should the City pursue variable rate debt and enter into agreements related to the management of the interest rate, the City will follow the parameters of the agreement (security and payment provisions, risk assessment and methods for monitoring these risks.)

When the City issues debt, there are on-going responsibilities related to federal tax law (with respect to tax-exempt securities) and securities laws (with respect to on-going disclosure) or as a result of contractual commitments made by the City. The Debt Management Policy is also intended to guide the City in meeting its obligations under applicable statutes, regulations and documentation associated with publicly offered and privately placed securities.

It is also the intent of this policy to communicate that all debt agreements obligating the City be discussed with and/or notification be provided to an appropriate level representative within the City prior to execution. Appropriate level representative will be the City Manager, City Attorney, and Finance Director. This policy will be reviewed periodically to ensure applicability and feasibility of its content taking into consideration best interest of the City, applicable laws, industry best practices and fiduciary responsibility.

II. SCOPE

The mix and structure of deposits and debt have a significant impact on the City's profitability, financial stability, interest rate risk, and ability to grow the balance sheet. The Finance Department is responsible for managing the City's debt, collateral, and operating liquidity positions. Debt Management and Liquidity Management strategies are established by the Finance Department and are reported to the City Manager or designee.

Debt Management incorporates many factors, including but not limited to:

1. Meeting current and projected cash needs at reasonable funding cost
2. Adjusting debt and collateral positions to facilitate the settlement of asset sales and purchases and to reduce execution risk
3. Meeting contractual terms of financing agreements
4. Maintaining relationships with underwriters and lenders and other counterparties
5. Maintaining relationships with rating agencies
6. Maintaining financial alternatives to support projected liquidity needs

To meet the objectives listed above, the City will make borrowing decisions that deliver the lowest cost of funds.

DEBT MANAGEMENT POLICY

Permissible Debt Instruments:

A. Revenue Bonds can be considered as a financing source for the City when:

1. The service provided is essential to the City and has a strong underlying revenue stream.
2. The service provided is non-essential to the City but has a moderate underlying revenue stream.
3. The project cannot be completed from current revenue sources, or it is more equitable to finance the project over its useful life.

When revenue bonds are issued, the City will maintain debt coverage ratios which are consistent with any agreement or covenants associated with those bonds.

Both the principal and interest of revenue bonds must be paid only with the revenue pledged to the payment of such bonds. However, the City may, at its sole discretion, secure revenue bonds with a full faith and credit guarantee through the execution of intergovernmental agreements.

B. Authority Debt and Conduit Financing can be considered as a financing source for the City:

Authorities which are registered with the Georgia Department of Community Affairs can incur debt or credit obligations. Similarly, the City has established several authorities which have the authority to issue debt. From time to time, the Governing Authority may consider the approval of bond documents from authorities (such as the Lilburn Downtown Development Authority or Lilburn Development Authority) or other City entities.

The consideration of such bonds may or may not represent a financial commitment of the City. As such, the debt capacity/limitations ratios are not included in the City's measures of debt affordability. According to Georgia law, bonds, obligations, and other indebtedness incurred by development authorities do not constitute an indebtedness or obligation of the state, county or city. Unless otherwise specified within a lease or intergovernmental agreement, authority debt is not considered a financial commitment of the City.

C. Georgia Environmental Finance Authority (GEFA) – To date, GEFA has provided more than \$3 billion in low-interest loans to cities, counties and infrastructure authorities for improvements to water, sewer and solid waste systems. More than 1,400 projects have been funded by GEFA to date, including solid waste management projects and land conservation purchases and easements. Lilburn may consider the use of financing from GEFA to fund all or a portion of its relevant projects.

D. Short-Term and Other Borrowing may be a consideration of a financing source by the City when temporary funding of operational cash flow deficits pending receipt of anticipated revenues. Such borrowing must be in compliance with state law and in the form of Internal borrowings where repayment will occur over a period not to exceed the useful life of the underlying asset.

Debt Capacity and Limitations:

The City will consider the following when making the decision to issue debt:

A. Legal Debt Margin – City outstanding General Obligation bonds cannot exceed legal debt limits established by the Constitution of the State of Georgia (10% of assessed valuation of taxable property within the City).

DEBT MANAGEMENT POLICY

B. Debt Service Coverage Ratios on Revenue Bonds – Revenue Bonds require a Rate Covenant and Parity Bond tests. Coverage Ratios will limit the amount of debt.

Debt Structure:

A. Length – City debt will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users, or to match the useful life of the project, and in keeping with other related provisions of the policy. The City will show a preference for the use of level debt service payments, unless specific compelling reasons exist to structure the debt otherwise.

B. Credit Enhancements – Credit enhancements (letters of credit, liquidity provider, bond insurance, etc.) may be used if the present value reduction of debt service costs achieved by their use outweighs the initial cost of the enhancement or when they provide other significant financial benefits or appropriate risk reduction to the City.

Lien Levels – Senior, Junior and Subordinated Junior lien levels for each revenue source will be utilized in a manner that will maximize the most critical constraint – typically either cost or capacity – thus allowing Restrictions of Use of Long-Term Debt Revenue Bonds require a Rate Covenant and Parity Bond tests.

C. Long Term Debt should not be used for funding operations.

D. The final maturity of a bond issue should be equal to or less than the remaining useful life of the assets being financed, and the average life of the financing shall not exceed 120% of the average useful life of the assets being financed.

E. The City will observe all statutory limitations including legally authorized debt limits and tax and/or expenditure ceilings. This may also include any legal limitations related to coverage requirements or additional bond tests imposed by bond covenants.

F. Refinancing of Outstanding Debt – The City will contract with a Financial Advisor to monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debts. In adherence with federal tax law constraints, refunding will be considered if and when there is a net economic benefit of the refunding, the refunding is essential in order to modernize covenants or other commitments essential to operations and management, or to restructure payment schedules to optimize payments with anticipated revenue streams. As a general rule, refunding will be undertaken only if the present value savings of a particular refunding will exceed 3% of the refunded principal. Refunding issues that produce a net present value savings of less than targeted amounts may be considered on a case-by-case basis. Refunding issues with negative savings will not be considered unless a compelling public policy objective is served by the refunding.

A. For the most beneficial use of the revenue source securing the bonds.

B. Debt Service Structure – City staff will carefully consider the debt service structure for each bond issue. Factors such as the flow of revenues projected for a particular project, the need to fill in the gaps created by refunding specific maturities or to structure savings from a refunding in a particular year will be considered. Accelerated repayment will be considered within the bonding capacity constraints to provide capacity for future capital programs. Bonds will be amortized over a period not to exceed 120% of the estimated average useful life of the assets being financed.

DEBT MANAGEMENT POLICY

C. Capitalized Interest – Subject to state and federal law, interest may be capitalized from the date of issuance through the completion of construction to a maximum of three years. Interest may also be capitalized for projects in which the revenue projected to pay debt service on the bonds will be collected at a future date, not to exceed six months from estimated completion of construction. Any use of capitalized interest is subject to review and approval by bond counsel and the City staff.

D. Call Provisions – Call provisions for bond issues shall serve the primary interests of providing financial flexibility. Call provisions shall be set in a manner that is as short as possible while achieving the lowest interest cost to the City.

E. Debt Pools/Intergovernmental Arrangements – To the extent permitted by law, the City may form or enter into associations/agreements for joint issuance of debt. The purpose of such arrangements must be to share issuance costs, obtain better terms or rates, or to advance other fiscal goals. Only per contractual agreement or as permitted by law shall the City assume liability through any joint program for the debt obligations or tax consequences related to another government or organization's debt program.

F. Fixed Rate Debt – The City has historically relied upon the budget certainty accruing from fixed rate debt to fund its borrowing needs and will continue to show a preference for this type of issuance. Fixed rate debt provides the benefit of fixed payments during the life of the bonds and budget certainty for long-term capital planning. However, fixed rate debt is typically longer and carries higher interest (assuming an upward sloping yield curve) than variable rate debt but is not subject to changes in interest rates. Fixed rate debt is the most common type of debt issued by the City.

G. Variable Rate – Based on the situational or project specific reasons, the use of variable rate debt will be utilized in a limited way to the extent that it presents a significant interest savings to the City and does not subject the City to:

1. Excessive risk of unfavorable changes in interest rates;
2. Pressure on the City's credit rating;
3. Unexpected budgetary pressures; or
4. Excessive debt service acceleration risk or the potential for balloon indebtedness in the event market access is restricted to the City the inability to repay variable rate obligations as they come due or escalating payments.

Those risks can be mitigated through the direct matching of variable rate debt with variable interest assets to create a natural hedge, by conservatively budgeting interest rate payments, or with an interest rate swap which has the effect of synthetically fixing the rate of debt service on the associated bonds. No derivative products will be utilized unless permitted by law or without prior authorization of the Governing Authority. No derivative products shall be utilized without an analysis by an independent financial advisor and the implementation of an independent monitoring program.

Financing Team Selection Process – The City employs outside financial specialists to assist in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors. The key participants in the City's financing transactions include its Financial Advisor, Bond Counsel, Disclosure Counsel, the Underwriter (in a negotiated sale), and City representatives. Other outside firms, such as those providing paying agent/registrar, trustee, credit enhancement, auditing, or printing services, are retained as required. The objectives of the selection process are participation from qualified providers, ensuring service excellence, and competitive cost structure.

DEBT MANAGEMENT POLICY

Financial Advisory Services – the City may select financial advisory services via a negotiated or competitive process. Georgia law does not require bidding for professional services. The City may engage either an independent financial advisor or may employ a Financial Advisor who is a member of an investment banking firm. If the Financial Advisor is an employee of an underwriter, that firm may not participate in negotiated sales of City debt.

In addition, if the municipal advisor has any profit sharing or other type of agreement with any member of the underwriting syndicate, for the transaction in question, they will not be allowed to act as municipal advisor. In general, no agreement will be permitted that would compromise the advisor's ability to provide independent advice or that could reasonably be perceived by the City as a conflict of interest. Advisors must alert the City staff, in writing, of any conflict, potential conflict, or potentially perceived conflict arises. With the implementation of the 2010 Dodd-Frank Act, municipal advisors must register with the Securities and Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB) and meet professional and testing standards. As part of the review process, the City will establish whether the financial advisor(s) being considered have secured these registrations and met the standards. While the City has typically employed a single Financial Advisor, it is permissible to contract with multiple professionals when there is a demonstrated need, as in the case of an especially complex transaction.

Underwriter Selection – The City may solicit proposals for underwriting services for debt issued in private placement or negotiated sale via a Request for Qualifications (RFQ). The RFQ may result in the selection of one or

more underwriters for a single transaction or result in the identification of a pool of underwriters from which firms will be selected over a specific period of time for a number of different transactions. The Financial Advisor will be the primary point of contact during the proposal process. A committee appointed by the City Manager shall review underwriting proposals and designee shall review underwriting proposals and shall appoint an underwriting firm or firms, which may include senior and co-managers.

With either a private placement or a negotiated sale, the underwriter must disclose any potential conflicts of interest. The City must also recognize that the roles of the underwriter and the municipal advisor are separate, adversarial roles and cannot be provided by the same party. The Dodd-Frank Act establishes that the financial advisor must have a fiduciary responsibility to the issuer, there is not federal law establishing an underwriter's fiduciary responsibility. The City's objective in the underwriter selection process is to select the underwriters.

Paying Agent, Trustee, Arbitrage Calculation Services, Escrow Agent – The City shall procure professional services for record keeping, banking services, or the other debt administration specialists in compliance with the Purchasing Policy.

DEBT MANAGEMENT POLICY

Method of Sale – The City will select a method of sale that is the most appropriate in light of financial, market, transaction-specific and issuer-related conditions. Based on information provided by the Financial Advisor, the City will determine the most advantageous process for the marketing and placement of the City’s debt. Methods of sale include but are not limited to:

A. Competitive Sales – The City has a preference for issuing its debt obligations through competitive sales when it is determined that this form of sale will yield the lowest True Interest Cost to the City. The City and Financial Advisor will structure the sale parameters to meet the needs of the City while appealing to the broadest range of potential bidders. The City will reserve the right to reject any or all competitive bids they deem unsatisfactory, or to delay or rescind any scheduled competitive sale.

B. Negotiated Sales – When certain conditions favorable for a competitive sale do not exist and when a negotiated sale will provide significant benefits not available through a competitive sale, the City may elect to sell its debt obligations through a private or negotiated sale. Factors that may favor the use of a negotiated sale include:

1. The rating of the bonds is lower than single-A.
2. Bond insurance or other credit enhancement is not available or not cost-effective.
3. The structure of the bonds has features that may be better suited to negotiation. The City desires to target underwriting participation to include DBE or local firms.
4. Other factors that the City, in consultation with its municipal advisor, believes favor the use of the negotiated sale process.

Such determination may be made on an issue-by-issue basis, for a series of issues, or for part or all of a specific financing program. The underwriting team is selected through a competitive process, as previously identified. Private (or “Direct”) Placement – Under certain circumstances, the City will directly negotiate financing terms with banks and financial institutions for specific borrowings on a private offering basis. Typically, private placements are carried out by the City: when external circumstances preclude public offerings; as an interim financing; or to avoid the costs of a public offering for smaller issuances. Because the buyer of the bonds is typically a “sophisticated investor,” that does its own due diligence, the City’s disclosure obligations are greatly reduced; there is no need for an official statement nor a rating. Specific terms and conditions can be negotiated directly with the investor, such as eliminating the debt service reserve requirement.

Lease/Purchase Agreements – The use of lease/purchase agreements in the acquisition of vehicles, equipment and other capital assets shall be considered carefully relative to any other financing option or a “pay-as-you-go” basis. While the lifetime cost of a lease typically will likely be higher than other financing options or cash purchases, lease/purchase agreements may be used by the City as funding options for capital acquisitions if operational or cash-flow considerations preclude the use of other financing techniques. Lease/purchase agreements may not extend beyond ten years except in the case where a revolving program has been established. Additionally, the repayment period of any lease purchase shall not exceed the projected economic life of the asset(s) being financed.

DEBT MANAGEMENT POLICY

Disclosure Practices – The City is committed to full and complete primary and secondary financial disclosure to rating agencies, national information repositories, state and national regulatory agencies, as well as those of the underwriting market, institutional buyers, and other market participants as a means to enhance the marketability of City’s bond issuances.

Official statements accompanying debt issues, Comprehensive Annual Financial Reports (CAFR), and continuous disclosure statements will meet (at a minimum) the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), the Municipal Securities Rulemaking Board (MSRB) and Generally Accepted Accounting Principles (GAAP).

A. Material Events Disclosure – Due to the nature of some material events, the City Staff has responsibility for material event disclosure defined specifically in the City’s Continuing Disclosure Agreements and under SEC Rule 15c2-12.

B. Ongoing Disclosure – The City will provide for routine, ongoing disclosure in accordance with SEC guidelines, specifically Rule 15(c)2-12. The City’s Comprehensive Annual Financial Report will serve as the primary disclosure vehicle. (See “Continuing Disclosure Policy”).

Arbitrage Liability Management – The City shall comply with all arbitrage rebate requirements as established by the Internal Revenue Service. The City Staff designee shall establish a system of record-keeping and reporting to meet the arbitrage rebate compliance requirements of the tax code. The effort shall include tracking project expenditures financed with bond proceeds, tracking investment earnings on bond proceeds, calculating rebate payments in accordance with tax law, and remitting any earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the City’s outstanding tax-exempt debt. It is the City’s policy to minimize the cost of arbitrage rebate and yield restrictions while strictly complying with applicable arbitrage regulations on the investment of bond proceeds. Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the advice of Bond Counsel and other qualified experts will be sought whenever questions about arbitrage rebate regulations arise. The City may procure an outside firm for arbitrage calculations. The arbitrage reports are based on the anniversary of the bonds while construction funds are available. After the proceeds are spent, the arbitrage reports are calculated every fifth-year (on the anniversary of the bonds).

In order to better manage the Arbitrage Rebate Liability for financial statement reporting purposes, the calculations would be done on an annual basis; however, the calculation the payment of any liabilities would be based on the five-year anniversary calculations.

Rating Agency Relationship – The City is committed to providing periodic updates on the City’s general financial condition to the rating agencies. In addition, the City will coordinate discussions and/or presentations in conjunction with any debt-related transaction.

DEBT MANAGEMENT POLICY

III. DEFINITIONS

Arbitrage – In the context of government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities which is restricted by regulations with specifically defined exemptions.

Arbitrage Rebate – A payment made by an issuer to the federal government in connection with an issue of tax-exempt bonds. The payment represents the amount, if any, of arbitrage earnings on bond proceeds and certain other related funds, except for earnings that are not required to be rebated under limited exemptions provided under the Internal Revenue Code.

Anticipation Note – A short-term, interest-bearing note issued by a government in anticipation of another revenue source. The note is retired from proceeds of the revenue source to which it is related. Bond Anticipation Notes (BANs) and Tax Anticipation Notes (TANs) are two examples of common note types.

Bond Counsel – An attorney or law firm, typically retained by the issuer, to give a legal opinion that the issuer is authorized to issue the proposed municipal securities, the issuer has met all legal requirements necessary for issuance. Typically, bond counsel may prepare or review and advise the issuer regarding authorizing resolutions, trust indentures, official statements, validation proceedings, and litigation.

The Bond Market Association (BMA) Rate – The BMA rate is a tax-exempt municipal rate. As opposed to LIBOR, the BMA rate is a benchmark variable borrowing rate in the municipal (tax-exempt) market. The BMA Municipal Swap Index is issued weekly and is compiled from a weekly interest rate resets of tax-exempt variable rate issues including in a database maintained by Municipal Market Data that meet specific criteria established by the Bond Market Association.

Callable Bond – A bond that the issuer is permitted or required to redeem before the stated maturity at a specified price, usually at or above par, by giving notice of redemption in a manner specified in the bond contract.

Capitalized Interest – A portion of the proceeds of an issue that is set aside to pay interest on the securities for a specified period. Interest is commonly capitalized for the construction period of a revenue-producing project, and sometimes for a period thereafter, so that debt service expense does not begin until the project is expected to be operational and producing revenues. Capitalized interest is sometimes referred to as “funded interest.”

Certificate of Participation – A security that represents a share of an issuer’s lease payment. When a City government finances a public facility or asset through a lease-purchase transaction, the interest in that government’s lease payment often is assigned to a third party that issues certificates of participation. The certificates represent a share of the lease payment to be received by the investor.

Competitive Sale – One of three methods of sale where underwriters submit price proposals for the purchase of a new issue of municipal securities and the securities are awarded to the underwriter of underwriter syndicate presenting the best bid according to stipulated criteria set forth in the notice of sale. The underwriting of securities in this manner is also referred to as a “public sale” or “competitive bid.”

DEBT MANAGEMENT POLICY

Compliance Officer - individual authorized within the City with overall responsibility of complying with the Post-Issuance Compliance Policy with respect to City issued tax-exempt obligations.

Commercial Paper (CP) – Short-term, unsecured promissory notes, usually backed by a line of credit with a bank, that mature within 270 days. The issuer typically pays maturing principal of outstanding commercial paper with newly issued commercial paper, referred to as a “roll over,” thereby borrowing funds on a short-term basis for an extended period. Commercial paper is considered to be a note.

Conduit Financing – The issuance of municipal securities by a governmental unit (referred to as the “conduit issuer”) to finance a project to be used primarily by a third party, usually a for-profit entity engaged in private enterprise of a 501(c)3 organization (referred to as the “conduit borrower”). The security for this type of issue is customarily the credit of the conduit borrower. Such securities do not constitute general obligations of the conduit issuer because the conduit borrower is liable for generating the pledged revenues.

Continuing Disclosure – Disclosure of material information relating to municipal securities provided to the marketplace from time to time by the issuer of securities or any other entity obligated with respect to the securities.

Coverage Ratio – Ratio of revenues pledged for debt to related debt service payments.

Credit Enhancement – The use of the credit of an entity other than the issuer or obligor to provide additional security in a bond or note financing. This term typically is used in the context of bond insurance, bank letters of credit and other facilities, state school guarantees and credit programs of federal or state governments or federal agencies, but also refers more broadly to the use of any form of guaranty, secondary source of payment or similar additional credit-improving instruments.

Confirmation – is executed for a specific Agreement and details the specific terms and conditions applicable to that Agreement (fixed rate, floating rate index, payment dates, calculation methodology, amortization, maturity date, etc.)

Current Refunding – Refunding transaction in which the proceeds of the refunding debt are applied to redeem the debt to be refunded within 90 days prior of the redemption date for the prior bonds. A current refunding is a refunding that occurs within 90 days prior to the date when the outstanding issue is called for redemption.

Defeasance or Defeased – Termination of the rights and interests of the bondholders and their lien on the pledged revenues or other security in accordance with the terms of the bond contract for an issue of securities. This is sometimes referred to as a “legal defeasance.” Defeasance usually occurs in connection with the refunding of an outstanding issue after provision has been made for future payment of all obligations under the outstanding bonds through funds provided by the issuance of a new series of bonds. In some cases, particularly where the bond contract does not provide a procedure for termination of these rights, interests, and liens other than through payment of all outstanding debt in full, funds deposited for future payment of the debt may make the pledged revenues available for other purposes without affecting a legal defeasance. This is sometimes referred to as an “economic defeasance” or “financial defeasance.” If for some reason the funds deposited in an economic or financial defeasance prove insufficient to make future payment of the outstanding debt, the issuer would continue to be legally obligated to make payment on such debt from the pledged revenues.

Disclosure Counsel – An attorney or law firm retained by the issuer to provide advice on issuer disclosure obligations and to prepare the official statement and continuing disclosure agreement.

Escrow Account – A fund established to hold monies pledged and to be used solely for a designated purpose.

DEBT MANAGEMENT POLICY

Financial Advisory Services – With respect to a new issue of municipal bonds, a consultant who advises the issuer on matters pertinent to the issue, such as structure, timing, marketing, fairness of pricing, terms, and bond ratings. The financial advisor is sometimes referred to as a “municipal advisor”, a “fiscal consultant” or “fiscal agent.”

Fixed Rate – An interest rate on a security that does not change for the remaining life of the security.

Georgia Environmental Finance Authority (GEFA) – Founded in 1985, GEFA facilitates programs that conserve and protect Georgia’s energy, land, and water resources. GEFA provides loans for water, sewer, and solid waste infrastructure; manages energy efficiency and renewable energy programs; oversees land conservation projects; and manages and monitors state-owned fuel storage tanks.

Lease/Purchase Agreements – An agreement entered by two parties in which one provides a facility or equipment in exchange for a pledge from the other to make regular lease payments. Upon completion of the lease term, the lessee assumes ownership of the item.

Letters of Credit – A commitment, usually made by a commercial bank, to honor demands for payment of a debt upon compliance with conditions and/or the occurrence of certain events specified under the terms of the commitment. In municipal financings, bank letters of credit are sometimes used as additional sources of security for issues of municipal notes, commercial paper, or bonds, with the bank issuing the letter of credit committing to pay principal of and interest on the securities if the issuer is unable to do so. A letter of credit may also be used to provide liquidity for commercial paper, variable rate demand obligations and other types of securities.

Level Debt Service – A debt service schedule in which the combined annual amount of principal and interest payments remains relatively constant over the life of the issue of bonds.

Long-Term Debt - Long-term debt consists of loans and financial obligations that mature over one year. Long-term debt for an organization would include any financing or leasing obligations that are to come due in a greater than 12-month period. Financial and leasing obligations, bonds also called long-term liabilities, or fixed liabilities, would include an organization’s bond issues or long-term leases that have been capitalized on a firm's balance sheet.

The London Inter-Bank Offered Rate (LIBOR) – The interest rate that banks charge each other for loans (usually in Eurodollars). This rate is applicable to the short-term international interbank market, and applies to very large loans borrowed for anywhere from one day to five years. The LIBOR is officially fixed once a day by a small group of large London banks, but the rate changes throughout the day. LIBOR is the benchmark variable borrowing rate in the corporate (taxable) market.

Negotiated Sale – One of three methods of sale where the sale of a new issue of municipal securities by an issuer directly to an underwriter or underwriter’s syndicate selected by the issuer. A negotiated sale is distinguished from a sale by competitive bid, which requires public bidding by the underwriters. Among the primary points of negotiation between the issuer and underwriter are the interest rate, call features and purchase price of the issue. The sale of a new issue of securities in this manner is also known as negotiated underwriting.

Notes – A short-term obligation of an issuer to repay a specified principal amount on a certain date, together with interest at a stated rate, usually payable from a defined source of anticipated revenues. Notes usually mature in one year or less, although notes of longer maturities are also issued. While they are not considered short-term obligations, the State of Georgia offers financing for infrastructure through the Georgia Environmental Finance Authority (GEFA) loans which are categorized as notes.

DEBT MANAGEMENT POLICY

Private Activity Bonds – A municipal security of which the proceeds are used by one or more private entities. A municipal security is considered a private activity bond if it meets two sets of conditions set out in Section 141 of the Internal Revenue Code. A municipal security is a private activity bond if, with certain exceptions, more than 10 percent of the proceeds of the issue are used for any private business use (“the private business use test”) and the payment of the principal of or interest on more than 10 percent of the proceeds of such issue is secured by or payable from property used for a private business use (the “private security or payment test”). A municipal security also is a private activity bond if, with certain exceptions, the amount of proceeds of the issue used to make loans to non-governmental borrowers exceeds the lesser of 5 percent of the proceeds or \$5 million (the “private loan financing test”).

Private Placement – One of three methods of sale where a negotiated offering in which a new issue of municipal securities is sold directly to institutional or private investors rather than through an offering to the general investing public. Investors purchasing privately placed securities are often required to agree to restrictions as to resale and are sometimes requested or required to provide a private placement letter to that effect.

Proceeds – The money paid to the issuer by the purchaser or underwriter of a new issue of municipal securities. These monies are used to finance the project or other purpose for which the securities were issued and to pay certain costs of issuance as may be provided in the bond contract or bond purchase agreement.

Rebatable Arbitrage – Requirement to remit to the federal government interest earnings in excess of interest cost when the proceeds from a tax-exempt borrowing are reinvested in materially higher yielding taxable securities.

Redemption – A transaction in which the issuer repays the holder of an outstanding security the principal amount thereof (plus, in certain cases, an additional amount representing a redemption premium). Redemption can be made under several different circumstances: at maturity of the security, as a result of the issuer exercising a right under the bond contract to repay the security prior to its scheduled maturity date (often referred to as a “optional redemption” or a “call”), or as a result of the security holders’ election to exercise a put or tender option privilege. Redemption provisions in the bond contract for a security may provide the issuer the right to retire the debt fully or partially before the scheduled maturity date.

Refunding – Issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose, or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at some later date.

Revenue Bonds – A bond that is payable from a specific source of revenue and to which the full faith and credit of the issuer with taxing power is not pledged. Revenue bonds are payable from identified sources of revenue and do not permit the bondholders to compel taxation or legislative appropriation of funds not pledged for payment of debt service. Pledged revenues may be derived from operation of the financed project, grants and excise or other non-ad-valorem taxes. Rule 15c2-12 – A Securities and Exchange Commission rule under the Securities and Exchange Act of 1934 setting forth certain obligations of (i) underwriters to receive, review and disseminate official statements prepared by issuers of most primary offerings of municipal securities, (ii) underwriters to obtain continuing disclosure agreements from issuers and obligated persons to provide material event disclosures and annual financial information on a continuing basis, and (iii) broker-dealers to have access to such continuing disclosure in order to make recommendations of municipal securities in the secondary market.

DEBT MANAGEMENT POLICY

Sinking Funds – A fund into which monies are deposited in order to be used to redeem securities in accordance with the redemption schedule in the bond contract. The term is sometimes used interchangeably with the term “mandatory sinking fund redemption.”

Special District – Special districts may be created for the purpose of providing local government services within such districts; and fees, assessments, and taxes may be levied and collected within such districts to pay, wholly or partially, the cost of providing such services.

Ten-Year Payout Ratio – This ratio reflects the amortization of the City’s outstanding debt. A faster payout is considered to be a positive credit attribute.

Termination Risk – The risk that a swap agreement could be terminated as a result of any of several events, which may include a ratings downgrade for the City or the counterparty, misrepresentation, covenant violation by either party, bankruptcy of either party, payment default by either party, tax events, illegality, and default events under a bond indenture. The City could owe a termination payment to the counterparty or receive a termination payment from the counterparty, depending on how interest rates at the time of termination compare with the fixed rate on the Agreement. The City will make reasonable efforts to ensure that remedies available to a counterparty resulting from the City defaulting on its agreement obligation should not infringe on bondholder’s rights. These remedies shall always be subordinate to debt service on debt or lease purchase obligations.

Trustee – A financial institution with trust powers that acts in a fiduciary capacity for the benefit of the bondholders in enforcing the terms of the trust indenture. In many cases, the trustee acts as paying agent, registrar and/or transfer agent for the bonds.

Underwriter – A broker-dealer that purchases a new issue of municipal securities from the issuer for resale in a primary offering. The underwriter may acquire the securities either by negotiation with the issuer or by award on a basis of competitive bidding.

Variable Interest Rate – An interest rate sometimes referred to as a “floating rate,” on a security that changes at intervals according to market conditions or a predetermined index or formula.

Yield Reduction Payment – A payment made by some issuers to the federal government in order to reduce the yield on investment of bond proceeds to meet yield restrictions requirements under the Internal Revenue Service Code.

Yield Restriction – A general requirement under the Internal Revenue Service Code that proceeds of tax-exempt bonds not be used to make investments at a higher yield than the yield on the bonds. The Internal Revenue Service Code provides certain exceptions, such as for investment of bond proceeds for reasonable temporary periods pending expenditure and investments held in “reasonably required” debt service reserve funds.

DEBT MANAGEMENT POLICY

IV. REQUIREMENTS

As a general guideline, the following parameters of use of funding sources will be observed:

PARAMETERS	FUNDING SOURCES				
	Cash	Loans	Capital Leases	Short-term Notes	Long-term Bonds
Project life is less than 10 years	X	X	X	X	
Project life is 10 years or greater	X	X	X	X	X
Recommended temporary funding prior to a bond sale				X	
Recommended variable rate funding mechanism			X	X	
The amount borrowed is less than \$5,000,000		X	X	X	X
The amount borrowed is \$5,000,000 or larger		X		X	X

V. PROCEDURES

1. Upon determination by the Mayor, Council and City Manager that
2. Each department requests/amends their capital improvement project annually through the budget process. The request is reviewed for requirements and funding sources by finance staff and the city manager. Finance staff make recommendations to the city manager, then a proposed CIP Budget is created for approval and adoption by the Mayor and Council.

VI. RESPONSIBILITIES

1. The Mayor, City Council, City Manager, and Financial Services will use an objective, analytical approach to determine the amount of debt to be considered prior to authorization and issuance. The analytical approach involves consultation with the city’s Financial Advisor to gather possible financing options, Bond Counsel approval of those options, and the approval/adoption of those options during an open City Council Meeting.
2. Financial Services must propose an annual budget including budget for repayment of all debt services to the City Manager.
3. The City Manager should recommend the annual budget to the Mayor and Council for adoption.
4. Financial services must issue payment of the obligation to pay principal and interest on all outstanding loans and bonds in a timely manner.

CAPITAL ASSET INVESTMENT AND MANAGEMENT POLICY

I. PURPOSE

Capital assets have a major impact on the ability of the City to deliver services. They support economic vitality and overall quality of life for the citizens. The purpose of this policy is to provide guidelines for capital planning, budgeting, project management and maintenance.

II. SCOPE

This policy applies to the Department of Financial Services as they will coordinate a financial Capital Project review process within the annual budget calendar. Adequate resources should be identified to operate and maintain existing assets as well as proposed expanded assets before funding is allocated to any new Capital Project. During the review cycle, departments provide answers to pertinent questions relating to the projects for which they are requesting funding. Upon conclusion of the evaluation cycle, projects are ranked by the five priorities and twenty goals established by the Mayor and Council, and then a funding determination is proposed. The proposed Capital Improvement Plan, a five-year long-range capital plan, is reviewed and adopted by the City Council at a formal business meeting. as a balanced five-year plan.

III. REQUIREMENTS

1. Long-Term Forecasts – Long-term forecasts should be prepared to better understand resources available for capital spending and to assess operational impacts and eventual maintenance replacement costs.
2. Projects should not be considered in isolation. One project's impact on others should be recognized and costs shared between projects where appropriate.
3. For some projects it may be wise to fund only preliminary engineering/planning before committing to funding the whole project. However, even these expenditures can be considerable, therefore they should be evaluated, analyzed and prioritized appropriately.
4. Cost analysis of a proposed project should encompass the entire life of the asset, from planning and acquisition to disposal.
5. Schedule and scope estimates should be practical and achievable within the requested resources, including financial and human resources.
6. Projects should be considered within the context of the City's stated priorities and related strategies to ensure resources are allocated to the efforts with the greatest potential impact on intended outcomes.
7. The adopted CIP is a balanced five-year plan. This means that for the entire five-year period, revenues will be equal to project expenditures in the CIP. It is possible that the plan may have more expenditure than revenues in any single year, but this imbalance will be corrected with interim financing as needed. However, over the life of the five-year plan all expenditures will be provided for with identified revenues.
8. The City has provided financial resources for the CIP through two primary methods. Pay-As-You-Go (including SPLOST) and Debt Financing.

CAPITAL ASSET INVESTMENT AND MANAGEMENT POLICY

A. Factors which favor Pay-As-You-Go Financing:

1. The project can be adequately funded from available current revenues and fund balances.
2. The project can be completed in an acceptable timeframe given the available revenues.
3. Additional debt levels could adversely affect the City.
4. Costs considered for debt financing pertain to the maintenance of existing assets.
5. Market conditions are unstable or suggest difficulties in marketing a debt issuance.

B. Factors which favor long-term Debt Financing:

1. Revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an acceptable credit rating, which can be maintained.
2. Market conditions present favorable interest rates and demand for City debt financing.
3. A project is mandated by state or federal government and current revenues, or fund balances are insufficient to pay project costs.
4. A project is immediately required to meet or relieve capacity needs and existing un-programmed cash reserve are insufficient to pay project costs.
5. Costs considered for debt financing pertain to the new assets or capital projects.
6. The life of the project or asset financed is five years or longer.
7. Those expected to benefit from the project include generations in years to come.

IV. PROCEDURES

1. Each year the Department of Financial Services will develop a Capital Budget which will contain the spending plan for capital projects. The first year of the adopted CIP will be the Capital Budget for the fiscal year.
2. Each department requests/amends their capital improvement project annually through the budget process. The request is reviewed for requirements and funding sources by finance staff and the city manager. Finance staff make recommendations to the city manager, then a proposed CIP Budget is created for approval and adoption by the Mayor and Council.

V. RESPONSIBILITIES

1. Each department is responsible for the efficient and effective management of their CIP projects from initiation to completion.
2. Each department is responsible for the efficient and effective management of their CIP projects from initiation to completion.

A. The department's Capital Project Request should be submitted to Finance according to the budget calendar by departmental priority, funding source, project name, brief description, and cost.

B. The department should indicate if the project is a Scheduled Replacement, Obsolete, Worn Out or simply a New Item. Additionally, the department should include recommendations for disposition if item is a replacement.

C. The department should indicate the council's priority and/or goal that request pertains and how the success of the request will be measured.

D. The development of the project proposals, business cases and/or charters as applicable.

E. The development of a project budget including a cash flow forecast, prior to project commencement.

CAPITAL ASSET INVESTMENT AND MANAGEMENT POLICY

F. The coordination and oversight of a detailed project plan including action items, procurements, risk management, quality control, communication, oversight and management of the execution of the plan ensuring that phases are completed on schedule, in scope, within budget, and to specifications; authorizing all project expenditures, monitoring project cash flows, ensuring all regulations and laws are observed, and regularly reporting project activities.

G. Effectively completing the project including delivery of the final product and a formal review of project activities.

H. Capital Project amendments during a year may not exceed the annually adopted budget and funding levels. Each department must manage its capital program within certain time limits and cost constraints.

3. City Departments shall have the responsibility for inventorying and assessing the assets within their purview, and ensuring that it reconciles with the Department of Financial Services capital asset records
4. It is the City's intent to maintain its existing assets at a level that protects the initial capital investment and minimizes future maintenance and replacement costs.
5. This policy addresses the need to protect the City's historical investment in capital assets. It is the City's intent to ensure that adequate resources are allocated to preserve the City's existing infrastructure to the best of its ability before allocating resources to other capital projects.

BUDGET



2025/2026 BUDGET CALENDAR



PLANNING & GOAL SETTING

Nov 2024 - Jan 5

Election Day - voter referendum

City Council Strategic Planning Workshop

Leadership Team reviews strategic results & kicks off budget process



DEPARTMENT BUDGET SUBMISSIONS

Feb - Mar 2025

Revenue budgets due from departments

Department expenditure & CIP requests due



REVIEW & REFINEMENT

Mar-2025

Program modifications reviewed by management team

Department presentations to City Manager



DRAFT BUDGET PREPARATION

April 2025

Millage rollback due to county

Draft budget and budget message submitted to Mayor & Council



PUBLIC REVIEW & HEARING

May 2025

Proposed budget available for public inspection at City Hall

Public hearing on budget & CIP



ADOPTION & TAX SETTING

June - 2025

Adoption of budget & CIP

Required tax advertisements & public hearings



IMPLEMENTATION & RECOGNITION

July- Sep 2025

Fiscal year begins

Submission for GFOA Budget Presentation Award

DEPARTMENT FUNDING SOURCES



	100	210	220	230	235
Departments	General Fund	CONFISCATED ASSETS	OPIOD SETTLEMENT FUND	SCHOOL ZONE SAFETY FUND	AMERICAN RESCUE PLAN FUND
Legislative	❖				
Executive	❖				❖
Police	❖	❖	❖	❖	❖
Public Works	❖			❖	❖
Operations	❖				❖
Community Development	❖				❖
Financial Administration	❖				❖

	270	323	324	350	745
Departments	ALLOC.DISTRICT	2017 ISSUE	ISSUE	PROJECTS	MUNICIPAL COURT
Legislative					
Executive				❖	
Police		❖	❖		
Public Works	❖	❖	❖	❖	
Operations					❖
Community Development				❖	
Financial Administration				❖	

FY 25-26 POSITION CONTROL

		FY 2023-2024		FY 2024-2025		FY 2025-2026	
		FT	PT	FT	PT	FT	PT
Legislative							
	Mayor		1		1		1
	Council		4		4		4
	TOTAL LEGISLATIVE	0	5	0	5	0	5
Executive							
	CITY MANAGER	1		1		1	
	CITIZEN ENGAGEMENT & COMMUNICATIONS DIRECTOR			0		1	
	CITIZEN ENGAGEMENT & EVENTS LIASON			0		1	
	EVENT COORDINATOR	1		1		0	
	EVENTS ASSISTANT		2		2		1
	TOTAL EXECUTIVE	2	2	2	2	3	1
Police							
	POLICE CHIEF	1		1		1	
	ADMINISTRATIVE MANAGER	1		1		1	
	CAPTAIN	2		2		2	
	LIEUTENANT	3		3		3	
	SERGEANT	6		6		6	
	CORPORAL	5		5		5	
	INVESTIGATOR	1					
	SR. POLICE OFFICER	17	1	19	1	19	1
	CODE ENFORCEMENT OFFICER	2	1	2	1	2	1
	FLEET TECHNICIAN			1		1	
	RECORDS ADMINISTRATION	1		1		1	
	RECORDS SPECIALIST	2		2		2	
	TOTAL POLICE	41	2	43	2	43	2
Public Works							
	PUBLIC WORKS DIRECTOR	1		1		1	
	ADMINISTRATIVE MANAGER	1		1		1	
	LEAD STREET ATTENDANT	1		1		1	
	STREET ATTENDANT	5	2	5	2	5	2
	PARK MANAGER			1		1	
	PARK ATTENDANT	1	6		5		5
	STORMWATER	1		1		1	
	FACILITY SUPERINTENDENT	1		1		1	
	FACILITY TECHNICIAN				1		1
	CAPITAL PROJECTS MANAGER				1		2
	TOTAL PUBLIC WORKS	11	8	11	9	11	10
Operations							
	OPERATIONS ADMINISTRATION			1		1	
	CITY CLERK	1		1		1	
	MUNICIPAL COURT ADMINISTRATOR	1		1		1	
	DEPUTY MUNICIPAL COURT ADMINISTRATOR	1		1		1	
	COURT CLERK	2		2		2	
	JUDGE		6		3		3
	SOLICITOR		3		3		3
	HUMAN RESOURCES DIRECTOR	1		1		1	
	HUMAN RESOURCES SPECIALIST	1					
	HUMAN RESOURCES GENERALIST			1		1	
	INFORMATION TECHNOLOGY DIRECTOR	1		1		1	
	INFORMATION TECHNOLOGY MANAGER	1		1		1	
	INFORMATION TECHNOLOGY TECHNICIAN	1		1		1	
	TOTAL OPERATIONS	10	9	11	6	11	6

FY 25-26 POSITION CONTROL

COMMUNITY DEVELOPMENT

ASSISTANT CITY MANAGER	1		0		1	
BUSINESS SERVICES MANAGER			1		1	
BUSINESS SERVICES ASSOCIATE	3		2		2	
LEAD BUSINESS SERVICES ASSOCIATE	1		1		1	
PLANNING MANAGER	1		1		1	
PLANNER	2		2		1	
PLANNING INTERN		1				
PUBLIC INFORMATION OFFICER	1		1		0	
TOTAL COMMUNITY DEVELOPMENT	9	1	8	0	7	0

FINANCE

FINANCE DIRECTOR	1		1		1	
FINANCE MANAGER			1		1	
FINANCIAL ANALYST	1		1		1	
ACCOUNTING TECHNICIAN	1		1		1	
TOTAL FINANCE	3	0	4	0	4	0
Total Authorized Positions	76	27	79	24	79	24
	FT	PT	FT	PT	FT	PT
	FY 2023-2024		FY 2024-2025		FY 2025-2026	

CHANGES IN STAFFING LEVELS

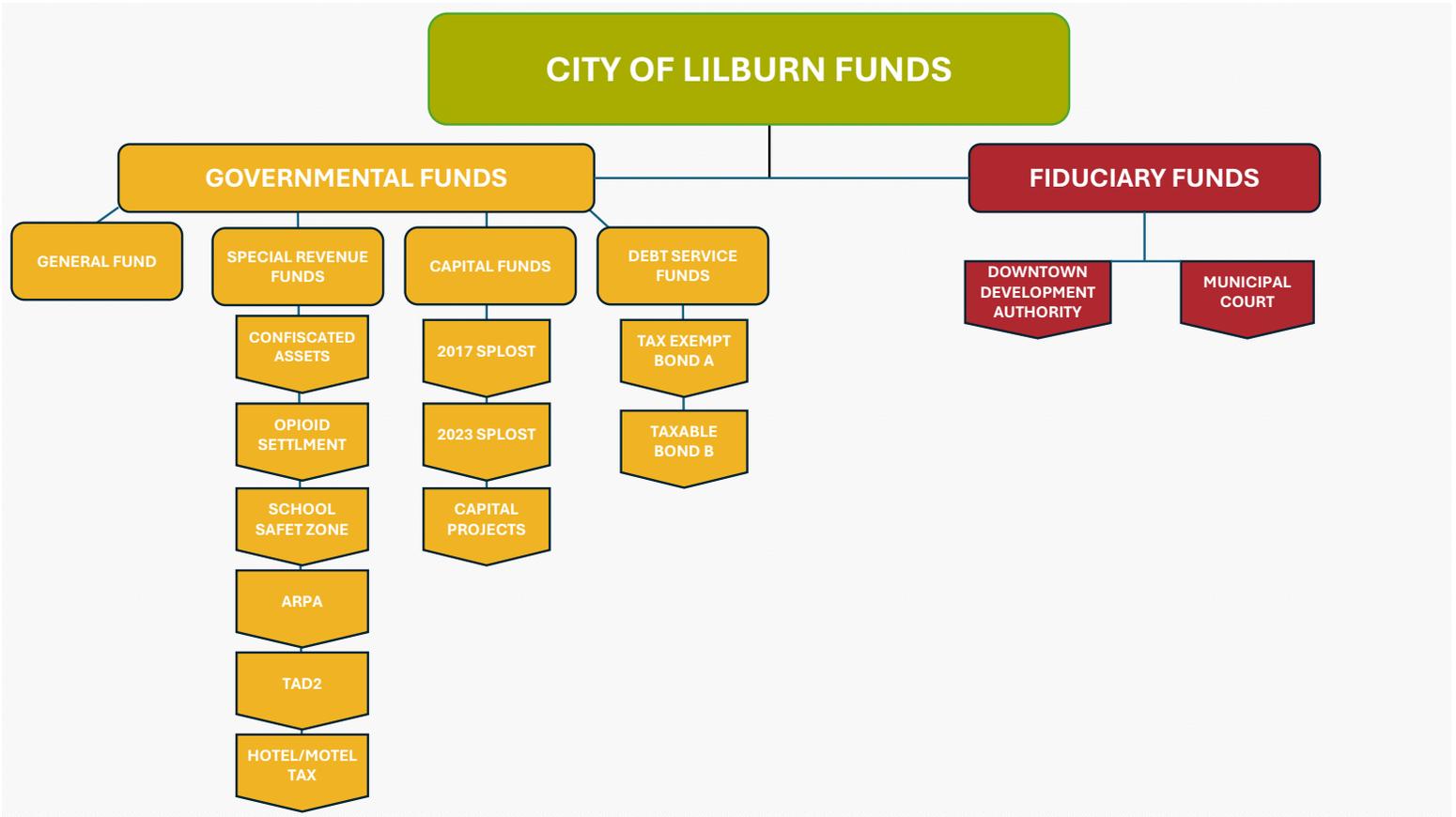
The City's total staffing level for FY2026 remains at 79 full-time equivalent (FTE) positions, consistent with the prior fiscal year. Although the total number of positions did not change, adjustments were made within departments to improve organizational structure and better align job responsibilities with operational needs.

Key staffing changes for FY2026 include:

- **Position Added:** Citizen Engagement & Communications Director – This new role was created to enhance public communication, community outreach, and engagement efforts across all City departments.
- **Position Eliminated:** Public Information Officer – This position was eliminated as part of the reorganization to consolidate communication functions under the new director role.

These adjustments reflect the City's continued focus on efficient operations and effective communication with residents, businesses, and community partners.

CITY OF LILBURN FUNDS



NOTES TO FINANCIAL STATEMENTS:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from Fund Financial Statement. Government-wide financial statements do not provide information by fund but aggregate the City’s governmental activities. Governmental activities are normally supported by taxes and intergovernmental revenues. The statement of net position will include noncurrent assets and noncurrent liabilities. In addition, the government-wide statement of activities reflects depreciation of the City’s capital assets.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not considered program revenues are reported instead as general revenues.

The City reports the following major governmental funds:

The General Fund is the City’s primary operating fund, the American Rescue Plan Fund is a special revenue fund that accounts for awarded for the American Rescue Plan Act of 2021, the 2017 SPLOST and 2023 SPLOST Fund are capital projects funds the City established for a one cent special purpose local option sales tax approved by the voters in 2017 and 2023, respectively, the Capital Projects Fund accounts for capital project with financing other that SPLOST, and the Downtown Development Authority Fund which is used to hold real estate properties which are intended for resale for future economic development in the city.

The City aggregates the non-major governmental funds into a single column in the fun financial statements. This includes special revenue funds to account for the activity related to specific revenue streams and a Tax Allocation District or TAD2 (capital project) Fund.

ALL FUNDS DESCRIPTIONS

*Lilburn's basis of budgeting aligns with its basis of accounting (modified accrual for governmental funds, accrual for proprietary funds).

100-GENERAL FUND

The general fund is one of five types of governmental funds. It is the government's basic operating fund and accounts for everything not accounted for in another fund. Activities being paid for through the general fund constitute the core administration and operational tasks of the government entity.

Basis of accounting-modified accrual

210-CONFISCATED ASSETS

The Confiscated Assets Fund is a special revenue fund used to account for proceeds received from the seizure and forfeiture of assets related to criminal activity, such as drug enforcement operations. These assets—typically cash, property, or equipment—are forfeited through legal processes and allocated to the municipality, often through local, state, or federal programs.

Basis of accounting-modified accrual

220-OPIOIDS FUND

The Opioids Fund is a special revenue fund established to account for settlement proceeds or grant funding received in response to the nationwide opioid crisis. These funds typically result from legal settlements with pharmaceutical manufacturers, distributors, or related entities and are intended to support prevention, treatment, recovery, and enforcement efforts related to opioid misuse and addiction.

Basis of accounting-modified accrual

230-SCHOOL ZONE SAFETY

The Red Speed School Zone Fund is a special revenue fund used to account for revenues and expenditures associated with automated speed enforcement in designated school zones. These programs, often operated in partnership with vendors such as RedSpeed USA, use camera technology to detect and document speeding violations to enhance student safety during school hours.

Basis of accounting-modified accrual

235 -AMERICAN RESCUE PLAN

The ARPA fund accounts for revenue received from the CARES Act. Lilburn received a direct allocation of \$4,768,520, receiving half in July 2021 and half in July 2022. ARPA funds must be spent in four categories: Revenue loss, infrastructure, public health/economic impact, and premium pay. ARPA funds must be obligated by December 31, 2024, and spent by December 31, 2026.

Basis of accounting-modified accrual

270-TAD2

The TAD2 fund accounts for the financial resources provided from the incremental growth in taxes due to increasing property values within the tax allocation district. Such resources are to be used to make improvements within the district for the public good. The TAD2 fund is a Special Revenue fund, a governmental fund type intended to report specific revenue sources that are limited to being used for a particular purpose.

Basis of accounting-modified accrual

275-HOTEL/MOTEL TAX

The Hotel/Motel Tax fund accounts for hotel/motel taxes collected by the city. Lilburn has no hotels; however, the city implemented a policy for a short term leases of residential properties. Websites like AirBNB and others pay hotel/motel tax to Lilburn Monthly.

Basis of accounting-modified accrual

ALL FUNDS DESCRIPTIONS

323-17SPLOST

The 2017 SPLOST fund account for the financial resources provided from the 2017 one percent Special Purpose Local Option Sales Taxes respectfully. Such resources are to be used for public safety, highways & street, and recreation in specific percentages per Intergovernmental Agreements with Gwinnett County. *Basis of accounting-modified accrual*

324-23SPLOST

The 2023 SPLOST fund account for the financial resources provided from the 2023 one percent Special Purpose Local Option Sales Taxes respectfully. Such resources are to be used for public safety, highways & street, and recreation in specific percentages per Intergovernmental Agreements with Gwinnett County. *Basis of accounting-modified accrual*

350-CAPITAL PROJECTS

The Capital Projects fund is one of two Capital Project Funds maintained by the city. It accounts for capital projects that are not funded with SPLOST revenues. The general fund contributes to the Capital Project Fund. Capital Project Funds are one of the five types of governmental funds. Capital Project Funds account for the construction, rehabilitation, and acquisition of capital assets, such as buildings, equipment and roads. *Basis of accounting-modified accrual*

700-DOWNTOWN DEVELOPMENT

The Downtown Development Authority Fund is a fiduciary fund held by the city on behalf of the DDA. The DDA is a component unit of the city, and it is included in the annual independent audit. The DDA has several revenue sources including leases, rents, and intergovernmental agreements with the city for advances to purchase property. *Basis of accounting-modified accrual*

701-TAX EXEMPT BOND

A Tax-Exempt Bond Fund is a designated municipal fund used to manage the proceeds from the issuance of tax-exempt bonds, typically for capital improvement projects such as infrastructure, facilities, or equipment. These bonds are exempt from federal income taxes—and often from state and local taxes—for investors, making them an attractive financing tool for public projects.

Basis of accounting-modified accrual

702-TAXABLE BOND

A Taxable Bond Fund is used to account for the proceeds and expenditures related to the issuance of taxable municipal bonds. Unlike tax-exempt bonds, the interest income from these bonds is subject to federal (and sometimes state) income taxes. Municipalities typically issue taxable bonds to finance projects that do not qualify for tax-exempt status under IRS regulations, such as certain economic development initiatives, pension funding, or facilities that benefit private entities.

Basis of accounting-modified accrual

745-MUNICIPAL FUNDS

The Municipal Court Fund is a trust and custodial fund that accounts for assets held in a trustee or agency capacity for other and therefore cannot be used to support the city's own programs. The Municipal Court fund accounts on a temporary basis for fines collected by the municipal court that ultimately are transmitted to the general fund. *Basis of accounting-modified accrual*

REVENUE SOURCES

FUND: GENERAL FUND (FUND 100)

The City of Lilburn's General Fund is supported by several key revenue sources that fund everyday services such as public safety, parks, and general operations. The following outlines each major revenue type, along with the assumptions used to project future revenues and current trends.

CHARGES FOR SERVICES

Money the City earns from providing specific services, such as recreation programs, facility rentals, or public safety support.

Assumptions: Modest growth based on program participation and inflation adjustments.

TAXES

The largest source of General Fund revenue, including property taxes, franchise taxes, and other local taxes that support city operations.

Assumptions: Based on the adopted millage rate of 4.43 mills, stable assessed property values, and steady local economic activity.

LICENSES AND PERMITS

Fees collected for business licenses, building permits, and inspections that ensure compliance with city regulations.

Assumptions: Driven by development activity, new business licenses, and construction trends.

INTERGOVERNMENTAL REVENUES

Funds received from other governments, such as state or county agencies, often in the form of grants or shared programs.

Assumptions: Stable continuation of shared revenues and limited one-time grants.

FINES AND FORFEITURES

Money collected from municipal court fines, traffic violations, and code enforcement penalties.

Assumptions: Forecasts assume steady activity with slight fluctuations based on enforcement levels.

INVESTMENT INCOME

Earnings from the City's cash balances and short-term investments.

Assumptions: Reflects current market interest rates and available cash flow; conservative estimates used.

SUMMARY

Lilburn takes a conservative approach to revenue forecasting, using recent actuals and realistic growth assumptions. Taxes and service charges provide the majority of General Fund support, while intergovernmental, fines, and investment income serve as supplemental sources.

Overall, the City's revenue trends reflect a stable local economy, steady growth in development, and improving investment earnings as interest rates rise.

REVENUE SOURCES

FUND: CONFISCATED ASSETS FUND (FUND 210)

What it is: This fund holds revenues from assets seized as part of law enforcement actions (e.g., forfeited property, fines) and is used for lawful expenses allowed under the forfeiture program.

Assumptions: Forecasts assume a stable level of forfeitures based on recent enforcement activity, with minimal expected growth unless there is a major new case. Expenditures tied to specific program needs.

Why it matters: Although smaller in scale, this fund supports targeted law enforcement initiatives without pulling from general operating revenues.

Outlook: Because receipts are unpredictable (they depend on case volume and resolution), the forecast remains conservative to avoid over reliance on this source.

FUND: OPIOID SETTLEMENT FUND (FUND 220)

What it is: This fund collects settlement proceeds from litigation related to the opioid crisis; it's used for abatement programs, treatment, prevention, and recovery efforts.

Assumptions: Estimates assume annual settlement disbursements remain at current levels, with allocation to programs expanding gradually. No large one time windfall assumed unless official notice of new settlement.

Why it matters: These funds help the City address public health and safety issues linked to substance use without dipping into core operating revenues.

Outlook: Because settlement proceeds may vary significantly, programming and spending are planned conservatively and aligned with restricted uses.

FUND: SCHOOL ZONE SAFETY FUND (FUND 230)

What it is: This fund covers revenues tied to traffic enforcement, safety program fees, and related restricted uses near school zones to enhance safety for students and the community.

Assumptions: Projected revenues are based on recent enforcement and citation volumes, plus modest growth tied to program expansion or inflation. Expenditures targeted to safety infrastructure and enforcement.

Why it matters: Keeps the cost of school zone safety projects separate from general operations, allowing direct linkage of revenues to those safety services.

Outlook: With enrollment and traffic patterns relatively stable, the City forecasts steady revenue, though subject to enforcement policy changes or external grant shifts.

REVENUE SOURCES

FUND: AMERICAN RESCUE PLAN FUND (FUND 235)

What it is: This fund holds federal ARPA (American Rescue Plan Act) dollars allocated to the City, used for pandemic recovery, infrastructure, service restoration, and resilience projects.

Assumptions: Projections assume the remainder of ARPA funds will be spent in line with the City's approved project list, with little expectation of new incremental ARPA type cash.

Why it matters: Provides a once in a generation funding opportunity to support recovery and investment without drawing from recurring revenues.

Outlook: Because this is largely one time or limited-term funding, strategy focuses on sustainable benefits rather than ongoing obligations.

FUND: TAX ALLOCATION DISTRICT (TAD2) (FUND 270)

What it is: This fund captures incremental tax value increases in the defined TAD2 district and reinvests that increment in development, infrastructure or redevelopment within the district.

Assumptions: Forecasts assume continued property value growth in the district, redevelopment activity, and tax increments flowing as planned. Expenditures tied to capital/redevelopment projects.

Why it matters: Helps fund the long term revitalization without drawing heavily from the general fund's operating budget.

Outlook: Because property value growth and redevelopment commitment may vary, projections remain moderate; close monitoring of district performance is critical.

FUND: HOTEL/MOTEL FUND (FUND 275)

What it is: Revenue from the local hotel/motel lodging tax, which is dedicated to tourism, conventions, and related facilities or promotion.

Assumptions: Revenue projections assume occupancy and lodging rates remain stable or grow modestly, with marketing efforts steady. Funds directed to tourism promotion and visitor amenities.

Why it matters: Supports the City's efforts to attract visitors and boost the local economy, again using a dedicated fund rather than general revenues.

Outlook: Because lodging tax revenue can fluctuate with economic/travel trends, the City remains cautious and avoids committing to ongoing expenditures beyond likely receipts.

FUND: SPLOST FUND 2017 ISSUE (FUND 323)

What it is: This fund accumulates proceeds from the special purpose local option sales tax (SPLOST) approved under the 2017 ballot; used for capital projects and infrastructure as defined in the SPLOST plan.

Assumptions: Based on projected sales tax receipts within the jurisdiction, project schedules and completion timing. Expenditures for capital improvements.

REVENUE SOURCES

Why it matters: Enables targeted investment in major infrastructure and capital needs without relying on recurring general fund revenues.

Outlook: Timelines may shift depending on project delivery and sales tax receipts; conservative scheduling and contingency planning are included.

FUND: SPLOST FUND 2023 ISSUE (FUND 324)

What it is: Similar to above but under the SPLOST authorized by voters in 2023; funds designated for new capital/improvement projects as per that authorization.

Assumptions: Sales tax collections expected to resume/roll out under the new term, project planning and scheduling aligned.

Why it matters: Provides a major investment vehicle for infrastructure, parks, facilities or other community enhancements.

Outlook: Because this is a large multi year program, the City emphasizes rigorous capital planning, flexible phasing, and conservative revenue assumptions.

FUND: CAPITAL PROJECTS FUND (FUND 350)

What it is: Captures funds dedicated to large capital expenditures (outside of SPLOST/TAD etc), including physical infrastructure, major asset acquisition, and facility construction.

Assumptions: Capital project schedules drive revenue and expenditure timing; revenue comes from transfers, bonds or grants; expenditures may span multiple years.

Why it matters: Distinguishes one time major capital spending from routine operating expenses, helping maintain clarity and sustainability of the operating budget.

Outlook: Because of the multi year nature, monitoring cash flow, debt service needs and project completion risk is critical.

FUND: DOWNTOWN DEVELOPMENT AUTHORITY FUND (FUND 700)

What it is: Dedicated to the activities and improvements of the downtown development authority, focusing on downtown revitalization and related infrastructure/urban redevelopment.

Assumptions: Based on property tax increments, development activity, and downtown projects. Expenditures align with downtown improvement plan.

Why it matters: Supports the city's vision for a strong downtown core and contributes to economic development without pulling from general operating funds.

Outlook: Because downtown development may hinge on private investment and market conditions, forecasts adopt a cautious stance.

REVENUE SOURCES

FUND: TAX EXEMPT BOND FUND (FUND 701) AND TAXABLE BOND FUND (FUND 702)

What they are: These funds track debt service and capital flows associated with tax exempt and taxable bond issues. They manage revenues (often from dedicated sources) and expenditures related to the associated bond obligations and project financing.

Assumptions: Debt service schedules, interest rate assumptions, bond proceeds availability, and project cost estimates. Revenues may include dedicated taxes or transfers to cover obligations.

Why it matters: Reserves and lays out the cost of borrowing and capital financing so the general fund and operating budgets are not hidden by debt service commitments.

Outlook: As bonds mature and new financing is evaluated, the City monitors interest rate trends, capacity, and ensures long term debt remains sustainable.

FUND: MUNICIPAL COURT FUND (FUND 745)

What it is: This fund holds revenues and expenditures specific to the municipal court operations — including fines, forfeitures, court operations and related legal/administrative costs.

Assumptions: Revenues based on recent fines/forfeiture patterns, court case volumes, and associated fees; expenditures tied to judicial and administrative staffing and operations.

Why it matters: Separates court operations budget from general operating fund to enhance transparency and ensure dedicated funding for judicial services.

Outlook: Because court activity can vary with enforcement levels, regulatory changes or case backlog, the forecast remains flexible and conservative.

ALL FUNDS REVENUE HISTORY

		2022-2023	2023-2024	2024-2025	2025-2026
		Total Activity	Total Activity	Amended Budget	Total Budget
Class: 30 - CHARGES FOR SERVICES					
100-341191	TRANSACTION FEES ONLINE PAYMEN	\$ 4,956.54	\$ 2,787.77	\$ 3,500.00	\$ 4,000.00
100-341910	ELECTION QUALIFYING FEE	\$ -	\$ 975.00	\$ -	\$ 945.00
100-342120	PD ACCIDENT/INCIDENT REPORTS	\$ 7,261.35	\$ 9,540.00	\$ 6,000.00	\$ 5,500.00
100-342310	FINGER PRINTING FEES	\$ 1,815.00	\$ 1,482.50	\$ 1,730.00	\$ 1,500.00
100-342910	AUTO IMPOUND/WRECKER FEES	\$ 290.00	\$ -	\$ 300.00	\$ 100.00
100-346410	BACKGROUND CHECKS	\$ 10,703.00	\$ 11,820.00	\$ 11,750.00	\$ 11,500.00
100-347200	EVENT PRODUCTION FEES	\$ 18,775.93	\$ 20,981.86	\$ 22,000.00	\$ 26,500.00
100-347201	EVENT PRODUCTION DONATIONS	\$ 37,450.00	\$ 24,750.00	\$ 18,571.00	\$ 30,000.00
100-347210	PARK, PAVILION,BAND SHELL RENTAL	\$ 19,261.75	\$ 23,050.50	\$ 15,000.00	\$ 15,000.00
100-347230	RECEIPTS - MEETING ROOM FEES	\$ 110.00	\$ 762.00	\$ 1,500.00	\$ 1,000.00
100-349300	BAD CHECK/NSF FEES	\$ 30.00	\$ 30.00	\$ 400.00	\$ 1,050.00
100-349902	MULTI-FAMILY/RESID P/U CURRENT	\$ 784,476.19	\$ 861,742.82	\$ 1,021,499.00	\$ 992,720.00
100-349903	FALSE ALARM FINES & FEES	\$ 17,778.75	\$ 18,082.50	\$ 16,000.00	\$ 10,000.00
100-349905	SOLID WASTE RECYCLING ADM FEE	\$ 65,952.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
100-349906	MULTI-FAMILY/RESID-PRIOR	\$ 15,448.33	\$ 11,482.26	\$ 8,000.00	\$ 10,000.00
Class: 30 - CHARGES FOR SERVICES Total:		\$ 984,308.84	\$ 1,057,487.21	\$ 1,196,250.00	\$ 1,179,815.00
Class: 31 - TAXES					
100-311100	REAL PROPERTY TAX CURRENT	\$ 2,817,779.61	\$ 3,084,496.89	\$ 3,695,123.00	\$ 3,947,039.00
100-311110	PUBLIC UTILITY TAX	\$ -	\$ 13,897.33	\$ 75,000.00	\$ 75,000.00
100-311200	REAL PROPERTY TAX - PRIOR	\$ 85,932.11	\$ 64,613.30	\$ 35,000.00	\$ 65,000.00
100-311310	MOTOR VEHICLE TAX	\$ 11,444.10	\$ 10,600.25	\$ 11,175.00	\$ 11,175.00
100-311320	MOBILE HOME TAX	\$ 12.93	\$ 3.60	\$ 25.00	\$ 25.00
100-311330	TITLE AD VALOREM TAX	\$ 537,275.34	\$ 534,570.52	\$ 481,614.00	\$ 529,775.00
100-311335	ALTERNATIVE AD VALOREM TAX	\$ 5,530.80	\$ 5,323.01	\$ 5,579.00	\$ 5,600.00
100-311340	INTANGIBLE TAX	\$ 54,325.62	\$ 29,360.88	\$ 44,928.00	\$ 50,000.00
100-311350	RAILROAD/HEAVY EQUIPMENT TAX	\$ 74.03	\$ 868.79	\$ 485.00	\$ 485.00
100-311390	PERSONAL PROPERTY TAXES	\$ 181,708.54	\$ 210,792.76	\$ 245,686.00	\$ 255,686.00
100-311400	PERSONAL PROP TAX - PRIOR	\$ 8,843.66	\$ 9,173.26	\$ 12,620.00	\$ 10,000.00
100-311600	REAL ESTATE TRANSFER TAX	\$ 44,844.17	\$ 18,672.79	\$ 20,147.00	\$ 20,000.00
100-311710	ELECTRIC FRANCHISE TAX	\$ 652,496.28	\$ 702,898.46	\$ 815,587.00	\$ 890,587.00
100-311730	GAS FRANCHISE TAX	\$ 89,225.91	\$ 158,173.27	\$ 141,000.00	\$ 165,173.00
100-311750	TELECOMM	\$ 130,620.02	\$ 106,964.80	\$ 121,310.00	\$ 135,000.00
100-311770	SANITATION FRANCHISE TAX	\$ 110,583.75	\$ 102,743.95	\$ 102,825.00	\$ 115,583.00
100-314200	ALC BEVERAGE EXCISE TAX	\$ 653,287.82	\$ 649,160.78	\$ 686,754.00	\$ 650,000.00
100-314300	LOCAL OPTION MIXED DRINK TAX	\$ 96,137.39	\$ 75,422.81	\$ 114,161.00	\$ 110,000.00
100-314901	ENERGY EXCISE TAX	\$ 8,193.19	\$ 8,949.58	\$ 11,139.00	\$ 11,400.00
100-316100	OCCUPATIONAL TAX	\$ 767,575.13	\$ 911,732.17	\$ 1,041,821.00	\$ 1,100,000.00
100-316200	INSURANCE PREMIUM TAX	\$ 1,242,907.39	\$ 1,280,591.39	\$ 1,357,844.00	\$ 1,441,176.00
100-316300	FINANCIAL INSTITUTION TAX	\$ 81,416.00	\$ 79,942.00	\$ 80,000.00	\$ 83,000.00
100-319100	GENERAL PROPERTY TAX PENALTIES	\$ 22,392.54	\$ 27,893.56	\$ 34,508.00	\$ 35,000.00
100-319400	BUS & OCCUPATION TAX PENALTIES	\$ 15,792.69	\$ 20,580.56	\$ 16,000.00	\$ 21,000.00
100-319500	FIFa CHARGE	\$ 55.00	\$ 445.00	\$ 500.00	\$ 500.00
270-311500	TAD2 PROPERTY TAXES	\$ 595,148.25	\$ 713,932.38	\$ 790,000.00	\$ 821,027.00
275-314100	HOTEL/MOTEL TAX	\$ 6,554.26	\$ 11,611.57	\$ 20,000.00	\$ 17,000.00
323-313220	SPLOST TAXES GWT CO 2017-2022	\$ 2,188,790.69	\$ -	\$ -	\$ -
324-313220	SPLOST TAXES GWT CO 2023-2028	\$ 875,580.95	\$ 3,631,439.48	\$ 3,470,204.00	\$ 3,920,865.00
Class: 31 - TAXES Total:		\$ 11,284,528.17	\$ 12,464,855.14	\$ 13,431,035.00	\$ 14,487,096.00

ALL FUNDS REVENUE HISTORY

		2022-2023	2023-2024	2024-2025	2025-2026
		Total Activity	Total Activity	Amended Budget	Total Budget
Class: 32 - LICENSES & PERMITS					
100-321100	ALCOHOLIC BEVERAGE LICENSE	\$ 231,587.50	\$ 246,330.50	\$ 272,000.00	\$ 280,000.00
100-321120	ALCOHOL SPECIAL EVENT LICENSE	\$ 307.00	\$ 600.00	\$ 500.00	\$ 600.00
100-321140	SERVER'S/PAWN/DELIVERY PERMIT	\$ 4,775.00	\$ 5,125.00	\$ 6,000.00	\$ 6,000.00
100-321220	INSURANCE CO BUSINESS LICENSE	\$ 31,275.00	\$ 29,475.00	\$ 32,000.00	\$ 40,000.00
100-321900	ALC LICENSE APPLICATION FEE	\$ 4,450.00	\$ 6,500.00	\$ 6,450.00	\$ 5,500.00
100-322200	BUILDING PERMITS	\$ 141,266.15	\$ 216,822.83	\$ 628,953.00	\$ 400,000.00
100-322201	PUBLIC ART FEE	\$ 223.00	\$ -	\$ 20,000.00	\$ 16,000.00
100-322205	PUBLIC ART (FINAL)	\$ 34,439.89	\$ 764.60	\$ -	\$ -
100-322210	REZONINGS/SUP/VARIANCE FEES	\$ 4,825.00	\$ 3,800.00	\$ 6,500.00	\$ 5,000.00
100-322230	SIGN	\$ -	\$ -	\$ -	\$ -
100-322250	PLAN REVIEW FEES	\$ 28,751.10	\$ 40,450.00	\$ 55,000.00	\$ 50,000.00
100-322260	DEVELOPMENT/CLEARING PERMITS	\$ 16,897.20	\$ 4,800.00	\$ 19,643.00	\$ 20,000.00
100-322400	VACANT/FORECLOSED PROPERTY REG	\$ 120.00	\$ 1,080.00	\$ 200.00	\$ 300.00
100-322990	OTHER	\$ 8,850.00	\$ 14,376.00	\$ 12,000.00	\$ 10,000.00
100-323100	INSPECTION/REINSPECTION FEES	\$ 4,275.00	\$ 5,325.00	\$ 12,000.00	\$ 12,000.00
100-323200	CODE ENFORCEMENT FEE	\$ -	\$ -	\$ -	\$ -
100-323400	SMALL CELL ANNUAL FEE	\$ -	\$ -	\$ 200.00	\$ -
100-323430	SMALL CELL COLLOCTION POLE	\$ -	\$ -	\$ 100.00	\$ -
Class: 32 - LICENSES & PERMITS Total:		\$ 512,041.84	\$ 575,448.93	\$ 1,071,546.00	\$ 845,400.00
Class: 33 - INTERGOVERNMENTAL					
100-331110	FEDERAL GRANTS - DIRECT	\$ -	\$ -	\$ 49,298.00	\$ 62,400.00
100-331111	BVP-BULLETPROOF VEST PROG	\$ 4,393.37	\$ 4,133.17	\$ 2,000.00	\$ 7,000.00
100-334110	STATE GRANTS - DIRECT	\$ -	\$ -	\$ -	\$ 5,000.00
100-334150	STATE GRANTS - INDIRECT	\$ 5,000.00	\$ 2,500.00	\$ -	\$ 5,000.00
100-335100	GA HOMEOWNER TAX RELIEF GRANTS	\$ -	\$ 203,018.04	\$ -	\$ -
100-337900	STREET LIGHTS-CURRENT	\$ 173,708.45	\$ 174,189.73	\$ 219,500.00	\$ 210,000.00
100-337901	STREET LIGHTS - PRIOR	\$ 3,980.94	\$ 4,147.24	\$ 2,764.00	\$ 3,500.00
100-338000	PAYMENT IN LIEU OF TAXES	\$ -	\$ -	\$ 204,225.00	\$ 204,226.00
210-334110	STATE GRANTS - DIRECT	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
220-331110	FEDERAL GRANTS - DIRECT	\$ -	\$ 24,254.96	\$ 5,000.00	\$ 10,000.00
235-332100	AM RESCUE PLAN ACT-ARPA	\$ 2,574,370.72	\$ 964,055.68	\$ 824,181.00	\$ 8,405.00
323-331110	FEDERAL GRANTS - DIRECT	\$ -	\$ -	\$ -	\$ 775,075.00
323-334400	IGA GWINNETT DOT	\$ 31,504.59	\$ -	\$ 264,563.00	\$ -
350-331110	FEDERAL GRANTS - DIRECT	\$ -	\$ -	\$ -	\$ -
350-331310	FEDERAL GOV'T GRANTS-DIRECT	\$ -	\$ -	\$ 1,467,047.00	\$ -
350-334130	INTERGOVERNMENTAL REVENUE	\$ -	\$ 90,108.94	\$ -	\$ 260,000.00
350-334140	LMIG PROGRAM - GRANT	\$ 123,988.42	\$ 596,916.57	\$ 417,120.00	\$ -
350-334400	IGA GWINNETT DOT	\$ -	\$ -	\$ -	\$ 150,000.00
700-334131	INTERGOV'MTL REV-RETAIL ST	\$ -	\$ -	\$ -	\$ -
Class: 33 - INTERGOVERNMENTAL Total:		\$ 2,916,946.49	\$ 2,063,324.33	\$ 3,465,698.00	\$ 1,710,606.00

ALL FUNDS REVENUE HISTORY

		2022-2023		2023-2024		2024-2025		2025-2026	
		Total Activity		Total Activity		Amended Budget		Total Budget	
Class: 34 - MISCELLANEOUS REVENUE									
100-381000	RENTS & ROYALTIES	\$	36,400.00	\$	5,600.00	\$	-	\$	-
100-383000	REIMBURSEMENT FOR DAMAGES/PROP	\$	21,967.67	\$	6,174.72	\$	45,000.00	\$	5,000.00
100-389003	GIRMA GRANT- RESTRICTED	\$	-	\$	-	\$	9,200.00	\$	-
100-389010	MISCELLANEOUS INCOME	\$	6,074.41	\$	1,348.90	\$	59,980.00	\$	60,000.00
100-389010	MISCELLANEOUS INCOME	\$	-	\$	-	\$	60,000.00	\$	425,370.00
100-389030	PROPERTY TAX OVERAGE	\$	0.90	\$	24,289.72	\$	65.00	\$	60.00
210-389001	PD SEIZURE MISC INCOME	\$	-	\$	427.70	\$	-	\$	-
210-389002	FED TREAS. MISC. INCOME	\$	-	\$	388.07	\$	-	\$	-
210-389020	USE OF FUND BALANCE	\$	-	\$	-	\$	-	\$	-
230-389020	OTH MISC REV-USE OF FB	\$	-	\$	0.02	\$	-	\$	-
235-389010	MISCELLANEOUS INCOME	\$	-	\$	-	\$	-	\$	-
270-389020	USE OF FUND BALANCE	\$	-	\$	-	\$	102,000.00	\$	183,898.00
275-389020	USE OF FUND BALANCE							\$	3,000.00
323-383000	REIMBURSEMENT FOR DAMAGES/PROP	\$	-	\$	-	\$	-	\$	-
323-389000	TRANSFER FROM SPLOST SAVINGS	\$	-	\$	-	\$	-	\$	-
323-389010	MISCELLANEOUS INCOME	\$	-	\$	26.95	\$	-	\$	-
323-389020	USE OF FUND BALANCE	\$	-	\$	-	\$	963,724.00	\$	-
324-383000	REIMBURSEMENT FOR DAMAGES/PROP	\$	-	\$	-	\$	-	\$	-
324-389020	USE OF FUND BALANCE	\$	-	\$	-	\$	379,796.00	\$	4,560,738.00
350-389010	MISCELLANEOUS INCOME	\$	-	\$	-	\$	-	\$	-
350-389020	TRANS. FROM SAVINGS/USE OF FB	\$	-	\$	-	\$	200,000.00	\$	1,019,685.00
700-381006	RENT - 107 MAIN	\$	17,220.00	\$	5,740.00	\$	-	\$	-
700-381011	RENT - AGAVERO BUS	\$	42,000.00	\$	42,000.00	\$	98,770.00	\$	38,500.00
700-389000	OTHER MISCELLANEOUS REVENUE	\$	30,000.00	\$	6,756.73	\$	-	\$	-
701-389020	USE OF FUND BALANCE							\$	3,872,569.00
702-389020	USE OF FUND BALANCE							\$	6,350,785.00
Class: 34 - MISCELLANEOUS REVENUE Total:		\$	153,662.98	\$	92,752.81	\$	1,858,535.00	\$	16,519,605.00
Class: 35 - FINES & FORFEITURES									
100-351340	ABANDONED/CONFISCATED CASH	\$	4,139.58	\$	455.27	\$	350.00	\$	500.00
100-351341	REVENUE FROM RESTITUTION	\$	3,666.12	\$	0.97	\$	575.00	\$	-
100-351495	PRE-TRIAL DIVERSION/LATE	\$	40,336.54	\$	84,279.69	\$	70,285.00	\$	63,840.00
100-351901	TECHNOLOGY FEES - MUNICIPAL CT	\$	33,246.59	\$	52,228.65	\$	54,419.00	\$	51,000.00
210-351320	CASH- CONFISCATIONS	\$	4,674.48	\$	2,331.00	\$	10,000.00	\$	10,000.00
210-351321	PD EVIDENCE CASH CONFISCATIONS	\$	4,178.70	\$	16,406.50	\$	-	\$	-
210-351350	GW TASK FORCE ASSET SHARING	\$	-	\$	30,000.00	\$	-	\$	-
210-351351	FED FORFEIT DOJ EQUITABLE DIST	\$	2,375.92	\$	-	\$	5,000.00	\$	12,480.00
210-351360	PROCEEDS-SALE OF CONFISC PROP	\$	11,959.73	\$	564.37	\$	15,000.00	\$	5,000.00
230-351902	RED SPEED FINES	\$	212,956.25	\$	479,391.25	\$	432,591.00	\$	603,890.00
700-351341	REVENUE FROM RESTITUTION	\$	-	\$	-	\$	-	\$	-
745-351170	MUNICIPAL COURT REV-FINES	\$	1,196,830.04	\$	1,205,156.77	\$	1,506,874.00	\$	1,602,272.00
Class: 35 - FINES & FORFEITURES Total:		\$	1,514,363.95	\$	1,870,814.47	\$	2,095,094.00	\$	2,348,982.00
Class: 36 - INVESTMENT INCOME									
100-361000	INTEREST INCOME	\$	183,064.22	\$	289,018.43	\$	30,000.00	\$	50,000.00
100-361001	GA FUND 1 INTEREST INCOME	\$	-	\$	-	\$	-	\$	-
210-361000	INTEREST INCOME	\$	5.45	\$	3.29	\$	10.00	\$	10.00
210-361001	FED FORFEIT INTEREST INCOME	\$	0.33	\$	0.04	\$	5.00	\$	5.00
210-361002	PD SEIZURES INTEREST INCOME	\$	-	\$	0.85	\$	5.00	\$	5.00
210-361003	FED TREAS. INTEREST INCOME	\$	0.78	\$	0.60	\$	5.00	\$	5.00
270-361000	INTEREST INCOME	\$	-	\$	-	\$	-	\$	-
324-361000	INTEREST INCOME	\$	2.32	\$	4.13	\$	-	\$	-
700-362000	INVESTMENT INCOME	\$	250,000.00	\$	-	\$	-	\$	-
701-361000	INTEREST INCOME	\$	-	\$	-	\$	5,000.00	\$	10,200.00
702-361000	INTEREST INCOME	\$	-	\$	-	\$	5,000.00	\$	12,000.00
Class: 36 - INVESTMENT INCOME Total:		\$	433,073.10	\$	289,027.34	\$	40,025.00	\$	72,225.00

ALL FUNDS REVENUE HISTORY

		2022-2023	2023-2024	2024-2025	2025-2026
		Total Activity	Total Activity	Amended Budget	Total Budget
Class: 37 - CONTRIB/DONATION PRIVATE					
100-371000	CONT/DONATIONS-PRIVATE SOURCE	\$ 28,922.00	\$ -	\$ -	\$ -
100-371020	MEMORIAL FLAGS	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
350-371032	CONT/DONATION GAS SOUTH	\$ 2,053.00	\$ 3,170.00	\$ -	\$ -
Class: 37 - CONTRIB/DONATION PRIVATE Total:		\$ 31,025.00	\$ 3,220.00	\$ 50.00	\$ 50.00
Class: 39 - OTHER FINANCING SOURCES					
100-391000	INTERFUND TRANSFERS GA FUND 1 INTEREST	\$ -	\$ -	\$ 240,000.00	\$ 240,000.00
100-391250	OP TRANSFERS FR MUN COURT FUND	\$ 504,140.98	\$ 656,307.88	\$ 942,599.00	\$ 924,042.00
100-391275	TRANSFERS HOTEL/MOTEL	\$ -	\$ 18,165.83	\$ -	\$ -
100-391301	GWT/LILBURN IGA STORMWATER	\$ 145,558.55	\$ 260,230.27	\$ 379,295.00	\$ 651,864.00
100-391310	OP TRANSFERS FR HOTEL/MOTEL	\$ -	\$ -	\$ 17,000.00	\$ 1,600.00
100-392100	SALE SURPLUS PROP NOT CAPITAL	\$ 29,604.21	\$ 37,741.62	\$ 21,000.00	\$ 36,000.00
100-392200	SALE OF CAPITAL PROPERTY	\$ 1,746.87	\$ -	\$ -	\$ 15,000.00
100-393500	GASB 87 PROCEEDS	\$ -	\$ -	\$ 479,850.00	\$ -
235-391301	GW/LILBURN IGA STORMWATER	\$ -	\$ -	\$ -	\$ -
323-391301	GWT/LILBURN IGA STORMWATER	\$ -	\$ 1,120.00	\$ -	\$ 1,360,627.00
324-391301	GWT/LILBURN IGA STORMWATER	\$ -	\$ -	\$ -	\$ -
350-391201	TRANSFERS FROM GENERAL FUND	\$ 416,910.00	\$ 601,742.00	\$ -	\$ -
350-391300	GWT/LILBURN INTERGOV.SVC.AGM	\$ 23,260.36	\$ -	\$ 650,000.00	\$ -
350-391301	GWT/LILBURN IGA STORMWATER	\$ -	\$ 460,929.50	\$ 200,000.00	\$ 500,000.00
350-391302	IGA-LCID	\$ -	\$ 1,000,000.00	\$ 259,533.00	\$ 203,798.00
350-391700	FROM GEN FUND TO M&O	\$ 31,962.00	\$ 31,962.00	\$ 31,962.00	\$ 31,962.00
350-393000	LOAN PROCEEDS	\$ -	\$ -	\$ 2,500,000.00	\$ -
701-391301	GWT/LILBURN IGA STORMWATER	\$ -	\$ -	\$ -	\$ -
Class: 39 - OTHER FINANCING SOURCES Total:		\$ 1,153,182.97	\$ 3,068,199.10	\$ 5,721,239.00	\$ 3,964,893.00
Class: 58 - DEBT SERVICE					
701-393100	PROCEEDS FROM BOND ISSUANCE	\$ -	\$ -	\$ 7,142,037.00	\$ -
702-393100	PROCEEDS FROM BOND ISSUANCE	\$ -	\$ -	\$ 10,560,564.00	\$ -
Class: 58 - DEBT SERVICE Total:		\$ -	\$ -	\$ 17,702,601.00	\$ -
Report Total:		\$ 18,983,133.34	\$ 21,485,129.33	\$ 46,582,073.00	\$ 41,128,672.00

100 - GENERAL FUND	\$ 10,340,806.10	\$ 11,564,687.98	\$ 14,246,082.00	\$ 14,774,871.00
210 - CONFISCATED ASSETS	\$ 23,195.39	\$ 50,122.42	\$ 40,025.00	\$ 37,505.00
220 - OPIOD SETTLEMENT FUND	\$ -	\$ 24,254.96	\$ 5,000.00	\$ 10,000.00
230 - SCHOOL ZONE SAFETY FUND	\$ 212,956.25	\$ 479,391.27	\$ 432,591.00	\$ 603,890.00
235 - AMERICAN RESCUE PLAN FUND	\$ 2,574,370.72	\$ 964,055.68	\$ 824,181.00	\$ 8,405.00
270 - TAX ALLOC.DISTRICT (TAD2)	\$ 595,148.25	\$ 713,932.38	\$ 892,000.00	\$ 1,780,000.00
275 - HOTEL/MOTEL FUND	\$ 6,554.26	\$ 11,611.57	\$ 20,000.00	\$ 20,000.00
323 - SPLOST FUND 2017 ISSUE	\$ 2,220,295.28	\$ 1,146.95	\$ 1,228,287.00	\$ 1,360,627.00
324 - SPLOST FUND 2023 ISSUE	\$ 875,583.27	\$ 3,631,443.61	\$ 3,850,000.00	\$ 8,481,603.00
350 - CAPITAL PROJECTS FUND	\$ 598,173.78	\$ 2,784,829.01	\$ 5,725,662.00	\$ 2,165,445.00
700 - DOWNTOWN DEVELOPMENT AUTH	\$ 339,220.00	\$ 54,496.73	\$ 98,770.00	\$ 38,500.00
701 - (A) TAX EXEMPT BOND	\$ -	\$ -	\$ 7,147,037.00	\$ 3,882,769.00
702 - (B) TAXABLE BOND	\$ -	\$ -	\$ 10,565,564.00	\$ 6,362,785.00
745 - MUNICIPAL COURT	\$ 1,196,830.04	\$ 1,205,156.77	\$ 1,506,874.00	\$ 1,602,272.00
Report Total:	\$ 18,983,133.34	\$ 21,485,129.33	\$ 46,582,073.00	\$ 41,128,672.00

ALL FUNDS EXPENSE HISTORY

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	2026 BUDGET
1000 - GENERAL GOVERNMENT	\$ 45,402.87	\$ 124,675.38	\$ 501,962.00	\$ 119,694.00
1110 - CITY COUNCIL	\$ 21,786.61	\$ 26,253.34	\$ 44,968.00	\$ 36,597.00
1130 - CITY CLERK	\$ 19,954.57	\$ 79,339.80	\$ 122,775.00	\$ 111,379.00
1310 - MAYOR	\$ 6,884.02	\$ 10,166.05	\$ 12,421.00	\$ 11,200.00
1325 - OPERATIONS ADMIN				\$ 198,083.00
1400 - ELECTIONS	\$ -	\$ 12,354.55	\$ 1,705.00	\$ 16,789.00
1500 - GENERAL ADMINISTRATION	\$ 813.28	\$ 47,000.00	\$ -	\$ -
1510 - FINANCIAL ADMINISTRATION	\$ 332,123.04	\$ 395,452.77	\$ 585,894.00	\$ 569,301.00
1511 - CITY HALL ADMINISTRATION	\$ 851,907.30	\$ 1,010,876.02	\$ 1,105,752.00	\$ 518,363.00
1514 - TAX ADMINISTRATION	\$ 616.36	\$ 2,094.83	\$ -	\$ 4,000.00
1525 - CITIZEN ENGAGEMENT & COMMUNICATIONS				\$ 241,099.00
1535 - INFORMATION TECHNOLOGY (ITs)	\$ 1,089,084.95	\$ 1,181,089.52	\$ 1,609,434.00	\$ 1,228,670.00
1540 - HUMAN RESOURCES	\$ 10,679.05	\$ 7,395.35	\$ 24,366.00	\$ 147,951.00
1541 - HR DIRECTOR	\$ 149,809.79	\$ 180,369.66	\$ 334,619.00	\$ 332,804.00
1542 - HR - RETIREES	\$ 50,683.03	\$ 59,312.52	\$ 85,526.00	\$ 60,589.00
1555 - RISK MANAGEMENT	\$ 199,478.58	\$ 138,268.72	\$ 355,912.00	\$ 248,320.00
1565 - GEN GOVT BUILDING/PLANT	\$ 429,974.39	\$ 532,300.28	\$ 467,178.00	\$ 532,351.00
1570 - PUBLIC INFORMATION OFFICER	\$ 406,264.69	\$ 218,185.74	\$ 260,405.00	\$ -
1590 - BUSINESS SERVICES	\$ 24.89	\$ 265,718.18	\$ 345,763.00	\$ 387,017.00
2650 - MUNICIPAL COURT	\$ 1,201,457.87	\$ 1,585,980.48	\$ 1,951,318.00	\$ 2,097,807.00
3200 - POLICE	\$ 4,471,265.77	\$ 4,968,374.89	\$ 6,899,160.00	\$ 6,561,530.00
3201 - POLICE FORFEITURE	\$ 120.00	\$ 25,325.85	\$ 25.00	\$ 7,505.00
3202 - POLICE EVIDENCE	\$ 120.00	\$ 9,313.30	\$ 3,000.00	\$ -
3203 - POLICE TREASURY	\$ -	\$ 573.32	\$ -	\$ -
3210 - CODE ENFORCEMENT	\$ -	\$ 12,526.71	\$ 48,057.00	\$ 80,000.00
4200 - HIGHWAYS/STREETS	\$ 3,038,289.98	\$ 3,991,086.26	\$ 5,292,258.00	\$ 10,590,018.00
4221 - PAVED STREETS	\$ -	\$ 16,175.00	\$ 3,826,653.00	\$ 230,000.00
4250 - STORM DRAINAGE	\$ 11,853.51	\$ 12,748.95	\$ 13,000.00	\$ 13,000.00
4260 - STREET LIGHTING	\$ 186,011.35	\$ 204,100.80	\$ 219,500.00	\$ 210,000.00
4270 - TRAFFIC ENGINEERING	\$ 17,532.28	\$ 8,727.66	\$ 15,000.00	\$ 18,500.00
4520 - SOLID WASTE COLLECTION	\$ 841,436.68	\$ 988,486.40	\$ 1,091,499.00	\$ 1,062,720.00
4900 - FLEET MAINTENANCE	\$ 50,352.19	\$ 3,483.91	\$ -	\$ -
4970 - EMERGENCY PREPAREDNESS	\$ 8,790.00	\$ 3,750.00	\$ 16,041.00	\$ 45,000.00
6000 - EVENTS	\$ 5,507.30	\$ 204,489.50	\$ 271,548.00	\$ 332,499.00
6100 - RECREATION	\$ 94,188.48	\$ 31,532.54	\$ 947,084.00	\$ 1,881,613.00
6130 - GREENWAY TRAILS	\$ -	\$ 4,590.00	\$ -	\$ 1,181,524.00
6180 - SPLASHPAD MAINTENANCE	\$ 9,228.06	\$ 7,558.47	\$ 17,478.00	\$ 22,478.00
6200 - PARKS	\$ 555,346.62	\$ 248,553.83	\$ 272,128.00	\$ 302,715.00
7410 - PLANNING COMMISSION/ZBA	\$ 277,653.56	\$ 298,585.48	\$ 338,380.00	\$ 469,418.00
7500 - STORMWATER	\$ 145,376.99	\$ 276,311.09	\$ 379,295.00	\$ 974,084.00
7501 - STORMWATER	\$ -	\$ 18,250.00	\$ 1,107,047.00	\$ -
7510 - COMMUNITY DEVELOPMENT ADMIN	\$ 24.89	\$ 180,124.37	\$ 203,551.00	\$ -
7550 - COMMUNITY PARTNER/DDA	\$ 208,162.34	\$ 318,028.03	\$ 98,770.00	\$ 38,500.00
8000 - DEBT SERVICE	\$ -	\$ -	\$ 17,712,601.00	\$ 10,245,554.00
Report Total:	\$ 14,738,205.29	\$ 17,709,529.55	\$ 46,582,073.00	\$ 41,128,672.00

CAPITAL PLANNING



The City of Lilburn's long-range operating financial plans provide a multi-year outlook on revenues, expenditures, and capital needs. These plans help ensure the City can make informed decisions, maintain fiscal stability, and allocate resources effectively. By projecting future financial conditions, the City aligns its budget with strategic priorities, ensuring that programs and services support the community's long-term goals.

CITY OF LILBURN 5 YEAR CAPITAL PROJECT PLAN

Fund	Proj Name	Proj Description	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL
POLICE								
324 2023 SPLOST	Police Equipment/Fusus	Fusus	\$ 25,000	\$ 25,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 350,000
324 2023 SPLOST	New/Purchased Vehicles/PD		\$ 241,126	\$ 302,935	\$ 227,935	\$ 227,935	\$ 227,935	\$ 1,227,866
		SUBTOTAL POLICE	\$ 266,126	\$ 327,935	\$ 327,935	\$ 327,935	\$ 327,935	\$ 1,577,866
PUBLIC WORKS/TRANSPORTATION								
324 2023 SPLOST	Railroad Ave Cobblestone	Escrow account	\$ 1,948,531	\$ -	\$ -	\$ -	\$ -	\$ 1,948,531
270 TAD	Parking Deck Builders Risk Insurance	Builder's Risk Insurance	\$ 193,782	\$ -	\$ -	\$ -	\$ -	\$ 193,782
270 TAD	Parking Deck Series A Bond Repayment		\$ -	\$ 319,771	\$ 564,771	\$ 564,162	\$ 563,121	\$ 2,011,825
700 DDA	Parking Deck Series B Bond Repayment		\$ -	\$ 593,778	\$ 913,778	\$ 911,338	\$ 913,080	\$ 3,331,974
350 GCSW Reimburse	Parking Deck Stormwater		\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
323 2017 SPLOST	Hood Rd/Bryson Park	Realignment	\$ 671,892	\$ -	\$ -	\$ -	\$ -	\$ 671,892
350 IGA LCID Reimb	Hood Rd/Bryson Park	Realignment	\$ 203,789	\$ -	\$ -	\$ -	\$ -	\$ 203,789
323 2017 SPLOST Addl C	Hood Rd/Bryson Park	Realignment	\$ 688,735	\$ -	\$ -	\$ -	\$ -	\$ 688,735
350 GCSW Reimburse	Hood Rd/Bryson Park	Realignment	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
350 GCSW Reimburse	Assemblage at First & Main	Storm infra for public parking	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
324 2023 SPLOST	Assemblage at First & Main	New public road	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
270 TAD	Assemblage at First & Main	Streetscape Main & First	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
324 2023 SPLOST	Engineering Services	Capital Project Manager	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
270 TAD	Parking Deck/Engineering Services	Capital Project Manager	\$ 80,000	\$ 80,000	\$ 25,000	\$ -	\$ -	\$ 185,000
324 2023 SPLOST	Pavement Management System		\$ 14,000	\$ -	\$ 14,000	\$ -	\$ -	\$ 28,000
350 SS4A	City-Wide Transportation Plan		\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
324 2023 SPLOST	City-Wide Transportation Plan	SS4A Plan match	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
350 SS4A	Demo Project		\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
324 2023 SPLOST	Demo Project	SS4A demo project match	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
350 LMIG	Annual Resurfacing		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 600,000
324 2023 SPLOST	Annual Resurfacing		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 120,000
270 TAD	Main St Streetscape	Public ROW 0.77-acre commercial	\$ 1,156,218	\$ -	\$ -	\$ -	\$ -	\$ 1,156,218
324 2023 SPLOST	Public Works Equipment	Zero Turn Mower	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ 27,000
324 2023 SPLOST	Public Works Equipment	2 Ford F-150s	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
324 2023 SPLOST	Public Works Equipment	Pre-Fab Storage Building	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
324 2023 SPLOST	Public Works Equipment	Scrapper attachment	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
324 2023 SPLOST	Public Works Equipment	Tailgate de-icer	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ 10,500
324 2023 SPLOST	Misc Transportation/Sidewalk Repair		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000
324 2023 SPLOST	Public Works Equipment	Brine Spreaders	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ 10,500
324 2023 SPLOST	Public Works Equipment	Brine Production	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
324 2023 SPLOST	Greenway Trail Maint	Emergency Trail Marker	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
324 2023 SPLOST	Park Expansion	Extend greenway trail @ concrete plant	\$ 1,131,524	\$ -	\$ -	\$ -	\$ -	\$ 1,131,524
324 2023 SPLOST	Misc Transportation	Upgrade Bridge US29 over Jackson Creek	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
324 2023 SPLOST	US29 Road Diet	Engineering/Construction	\$ 2,000,000	\$ 2,370,062	\$ 2,000,000	\$ -	\$ -	\$ 6,370,062
		SUBTOTAL TRANSPORTATION	\$ 11,001,471	\$ 3,693,611	\$ 3,847,549	\$ 1,805,500	\$ 1,576,201	\$ 20,983,332
PUBLIC WORKS/BUILDINGS								
350 CAP PROJ	City Building Repair	City Hall, Police HQ, Public Works	\$ 106,962	\$ 6,324	\$ 75,000	\$ 75,000	\$ 75,000	\$ 338,286
350 CAP PROJ	City Building Repair	Wynne Russell repair	\$ 40,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 50,000
		SUBTOTAL PW/BUILDINGS	\$ 146,962	\$ 16,324	\$ 75,000	\$ 75,000	\$ 75,000	\$ 388,286
INFORMATION TECHNOLOGY								
350 Capital Proj	Open Gov	Purchasing Software	\$ 39,694	\$ 15,638	\$ 16,420	\$ 17,241	\$ 18,103	\$ 107,096
235 ARPA	GIS	Online Map Support	\$ 8,405	\$ -	\$ -	\$ -	\$ -	\$ 8,405
		SUBTOTAL IT	\$ 48,099	\$ 15,638	\$ 16,420	\$ 17,241	\$ 18,103	\$ 115,501
PLANNING AND ECONOMIC DEVELOPMENT								
350 Capital Proj	Unified Development Ordinance		\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
324 2023 SPLOST	Unified Development Ordinance	Trail Booster	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
350 Capital Proj	Economic Development Strategy		\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
		SUBTOTAL PLANNING	\$ 390,000	\$ -	\$ -	\$ -	\$ -	\$ 390,000
PARKS								
324 2023 SPLOST	Park Improvements/Repairs	Replace turf and equipment @ playground	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
324 2023 SPLOST	Assemblage at First & Main	New public pocket park	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
350 FE Grant 2	Camp Creek Bank Stabilization		\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000
350 GCSW	Camp Creek Bank Stabilization		\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
324 2023 SPLOST	Park Improvements/Repairs	Community garden entrance	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
324 2023 SPLOST	Park Equipment	New Kubota RTV	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
324 2023 SPLOST	Park Improvements/Repairs	40 Trash Cans	\$ 44,700	\$ -	\$ -	\$ -	\$ -	\$ 44,700
324 2023 SPLOST	Park Improvements/Repairs	Storage building	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
324 2023 SPLOST	Park Improvements/Repairs	Replace tables	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ 54,000
324 2023 SPLOST	City Park Expansion	Design, engineering, construction	\$ 1,142,913	\$ 761,181	\$ -	\$ -	\$ -	\$ 1,904,094
		SUBTOTAL PARKS	\$ 1,881,613	\$ 1,911,181	\$ -	\$ -	\$ -	\$ 3,492,794
		TOTAL	\$ 13,734,271	\$ 5,964,689	\$ 4,266,904	\$ 2,225,676	\$ 1,997,239	\$ 28,188,779

CITY OF LILBURN 5 YEAR CAPITAL PROJECT PLAN BY FUND

Fund	Proj Name	Proj Description	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL
323 2017 SPLOST	Hood Rd/Bryson Park	Realignment	\$ 671,892	\$ -	\$ -	\$ -	\$ -	\$ 671,892
323 2017 SPLOST	Hood Rd/Bryson Park	Realignment	\$ 688,735	\$ -	\$ -	\$ -	\$ -	\$ 688,735
TOTAL 2017 SPLOST:			\$ 1,360,627	\$ -	\$ -	\$ -	\$ -	\$ 1,360,627
324 2023 SPLOST	Police Equipment/Fusus	Fusus	\$ 25,000	\$ 25,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 350,000
324 2023 SPLOST	New/Purchased Vehicles/PD		\$ 241,126	\$ 302,935	\$ 227,935	\$ 227,935	\$ 227,935	\$ 1,227,866
324 2023 SPLOST	Railroad Ave Cobblestone	Escrow account	\$ 1,948,531	\$ -	\$ -	\$ -	\$ -	\$ 1,948,531
324 2023 SPLOST	Assemblage at First & Main	New public road	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
324 2023 SPLOST	Engineering Services	Capital Project Manager	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
324 2023 SPLOST	Pavement Management System		\$ 14,000	\$ -	\$ 14,000	\$ -	\$ -	\$ 28,000
324 2023 SPLOST	City-Wide Transportation Plan	SS4A Plan match	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
324 2023 SPLOST	Demo Project	SS4A demo project match	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
324 2023 SPLOST	Annual Resurfacing		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 120,000
324 2023 SPLOST	Public Works Equipment	Zero Turn Mower	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ 27,000
324 2023 SPLOST	Public Works Equipment	2 Ford F-150s	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
324 2023 SPLOST	Public Works Equipment	Pre-Fab Storage Building	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
324 2023 SPLOST	Public Works Equipment	Scrapper attachment	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
324 2023 SPLOST	Public Works Equipment	Tailgate de-icer	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ 10,500
324 2023 SPLOST	Misc Transportation/Sidewalk Repair		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000
324 2023 SPLOST	Public Works Equipment	Brine Spreaders	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ 10,500
324 2023 SPLOST	Public Works Equipment	Brine Production	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
324 2023 SPLOST	Greenway Trail Maint	Emergency Trail Marker	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
324 2023 SPLOST	Park Expansion	Extend greenway trail @ concrete plant	\$ 1,131,524	\$ -	\$ -	\$ -	\$ -	\$ 1,131,524
324 2023 SPLOST	Misc Transportation	Upgrade Bridge US29 over Jackson Creek	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
324 2023 SPLOST	US29 Road Diet	Engineering/Construction	\$ 2,000,000	\$ 2,370,062	\$ 2,000,000	\$ -	\$ -	\$ 6,370,062
324 2023 SPLOST	Unified Development Ordinance	Trail Booster	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
324 2023 SPLOST	Park Improvements/Repairs	Replace turf and equipment @ playground	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
324 2023 SPLOST	Assemblage at First & Main	New public pocket park	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
324 2023 SPLOST	Park Improvements/Repairs	Community garden entrance	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
324 2023 SPLOST	Park Equipment	New Kubota RTV	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
324 2023 SPLOST	Park Improvements/Repairs	40 Trash Cans	\$ 44,700	\$ -	\$ -	\$ -	\$ -	\$ 44,700
324 2023 SPLOST	Park Improvements/Repairs	Storage building	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
324 2023 SPLOST	Park Improvements/Repairs	Replace tables	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ 54,000
324 2023 SPLOST	City Park Expansion	Design, engineering, construction	\$ 1,142,913	\$ 761,181	\$ -	\$ -	\$ -	\$ 1,904,094
TOTAL 2023 SPLOST:			\$ 8,419,794	\$ 3,639,178	\$ 2,521,935	\$ 507,935	\$ 427,935	\$ 15,516,777
<hr/>								
235 ARPA	GIS	Online Map Support	\$ 8,405	\$ -	\$ -	\$ -	\$ -	\$ 8,405
TOTAL ARPA:			\$ 8,405	\$ -	\$ -	\$ -	\$ -	\$ 8,405
350 CAP PROJ	City Building Repair	City Hall, Police HQ, Public Works	\$ 106,962	\$ 6,324	\$ 75,000	\$ 75,000	\$ 75,000	\$ 338,286
350 CAP PROJ	City Building Repair	Wynne Russell repair	\$ 40,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 50,000
350 Capital Proj	Open Gov	Purchasing Software	\$ 39,694	\$ 15,638	\$ 16,420	\$ 17,241	\$ 18,103	\$ 107,096
350 Capital Proj	Unified Development Ordinance		\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
350 Capital Proj	Economic Development Strategy		\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
TOTAL CAPITAL PROJECTS:			\$ 501,656	\$ 31,962	\$ 91,420	\$ 92,241	\$ 93,103	\$ 810,382
700 DDA	Parking Deck Series B Bond Repayment		\$ -	\$ 593,778	\$ 913,778	\$ 911,338	\$ 913,080	\$ 3,331,974
TOTAL DDA:			\$ -	\$ 593,778	\$ 913,778	\$ 911,338	\$ 913,080	\$ 3,331,974
350 FE Grant 2	Camp Creek Bank Stabilization		\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000
TOTAL FE 2 GRANT:			\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000
350 GCSW Reimburse	Camp Creek Bank Stabilization		\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
350 GCSW Reimburse	Parking Deck Stormwater		\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
350 GCSW Reimburse	Hood Rd/Bryson Park	Realignment	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
350 GCSW Reimburse	Assemblage at First & Main	Storm infra for public parking	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
TOTAL GCSW REIMBURSEMENT:			\$ 1,050,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 1,300,000
350 IGA LCID Reimb	Hood Rd/Bryson Park	Realignment	\$ 203,789	\$ -	\$ -	\$ -	\$ -	\$ 203,789
TOTAL IGA LCID REIMBURSEMENT:			\$ 203,789	\$ -	\$ -	\$ -	\$ -	\$ 203,789
350 LMIG	Annual Resurfacing		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 600,000
TOTAL LMIG:			\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 600,000
350 SS4A	City-Wide Transportation Plan		\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
350 Capital Proj	Public Art Projects	Mural @ Pavilion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350 SS4A	Demo Project		\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
TOTAL SS4A			\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ 260,000
270 TAD	Parking Deck Builders Risk Insurance	Builder's Risk Insurance	\$ 193,782	\$ -	\$ -	\$ -	\$ -	\$ 193,782
270 TAD	Parking Deck Series A Bond Repayment		\$ -	\$ 319,771	\$ 564,771	\$ 564,162	\$ 563,121	\$ 2,011,825
270 TAD	Assemblage at First & Main	Streetscape Main & First	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
270 TAD	Parking Deck/Engineering Services	Capital Project Manager	\$ 80,000	\$ 80,000	\$ 25,000	\$ -	\$ -	\$ 185,000
323 2023 SPLOST	City Park Expansion Concept		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270 TAD	Main St Streetscape	Public ROW 0.77-acre commercial	\$ 1,156,218	\$ -	\$ -	\$ -	\$ -	\$ 1,156,218
TOTAL TAD:			\$ 1,780,000	\$ 399,771	\$ 589,771	\$ 564,162	\$ 563,121	\$ 3,896,825

5 YEAR TOTALS: \$ 13,734,271.00 \$ 5,964,689.00 \$ 4,266,904.00 \$ 2,225,676.00 \$ 1,997,239.05 \$ 28,188,779.05

CITY DEBT



PHOTO DEPICTS 4839 RAILROAD AVENUE, LILBURN, GA
PARKING GARAGE CONSTRUCTION

CITY DEBT

PRINCIPAL AND INTEREST REQUIREMENTS ON CITY'S RECREATION BONDS

February 2025, the City of Lilburn DDA issued two (2) Revenue Bonds. Series 2025A Tax Exempt Bond in the principal amount of \$7,385,000 and Series B Taxable Bond in the principal amount of \$10,895,500 to build a parking garage to be shared with Rangewater Development, LLC.

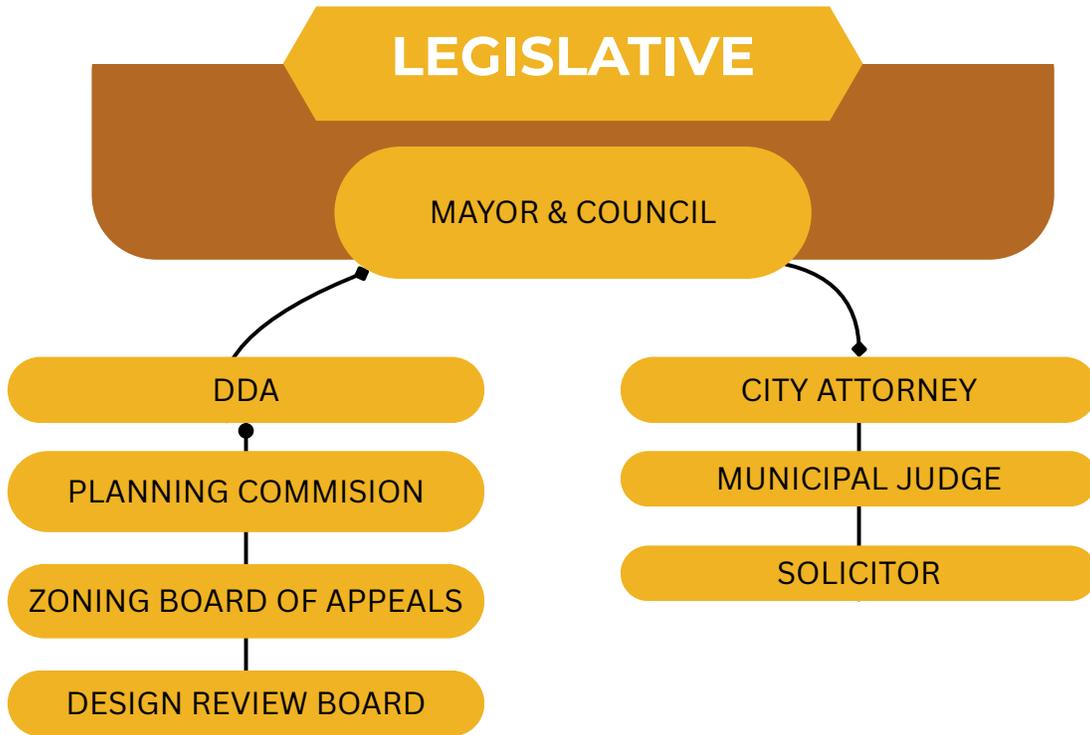
Series A Revenue Bond is tax exempt and Series B Revenue Bond is taxable.

SERIES A TAX EXEMPT REVENUE BOND (4.330%)			
December 1st	Principal	Interest	Capitalized Interest through 12/1/26
2025	\$	242,492.63	\$ 242,492.63
2026	\$	319,770.50	\$ 319,770.50
2027	\$	319,770.50	
2028	\$ 245,000.00	\$ 319,770.50	
2029-2046	\$ 6,610,000.00	\$ 3,443,865.50	
2047	\$ 530,000.00	\$ 22,949.00	
	\$ 7,385,000.00	\$ 4,668,618.63	\$ 562,263.13

SERIES B TAXABLE REVENUE BOND (5.450%)			
December 1st	Principal	Interest	Capitalized Interest through 12/1/26
2025	\$	450,281.27	\$ 450,281.27
2026	\$	593,777.50	\$ 593,777.50
2027	\$	593,777.50	
2028	\$ 320,000.00	\$ 593,777.50	
2029-2046	\$ 9,725,000.00	\$ 6,587,415.00	
2047	\$ 850,000.00	\$ 46,325.00	
	\$ 10,895,000.00	\$ 8,865,353.77	\$ 1,044,058.77

***Includes deduction of Capitalized Interest**

CITY OF LILBURN ORGANIZATIONAL STRUCTURE



MAYOR & COUNCIL

Mission: To provide visionary leadership, responsible governance, and transparent decision-making that reflects the values and priorities of the community. The Mayor and City Council are committed to enhancing the quality of life for all residents by promoting public safety, fiscal stewardship, economic development, and sustainable growth, while fostering an inclusive and engaged community.

FUNDING SOURCE

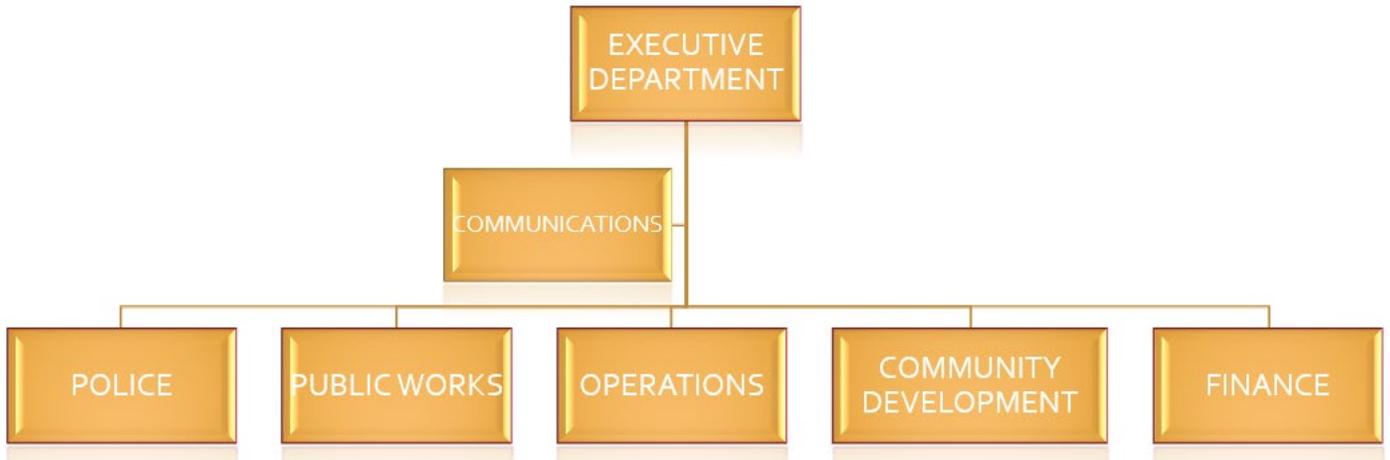
Fund	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budgeted
General Fund	\$28,671	\$36,419	\$57,389	\$47,797

EXPENDITURES BY TYPE

Dept	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budgeted
Mayor	\$6,884	\$10,166	\$12,421	\$11,200
City Council	\$21,787	\$26,253	\$44,968	\$36,597

EXECUTIVE

The Executive Department provides operational support to the city's operating departments including Police, Public Works, Operations, Community Development, and Finance. The Communications and Citizen Engagement Division is part of the Executive Department and includes events.



STRATEGIC PRIORITIES

- Grow responsibly toward a collective vision
- Become a pro-business city with a variety of high-quality businesses and employers
- Create a magical downtown destination
- Build public trust and engagement
- Protect the community



KEY BUSINESS SERVICES

- Communications
- Events
- Citizen Engagement
- Executive Leadership & Operating Support

EXECUTIVE



FUNDING SOURCE

FUND	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMENDED	FY 2026 BUDGETED
100-GENERAL FUND	\$ 1,040,389	\$ 1,334,976	\$ 1,713,212	\$ 1,320,281
235-AMERICAN RESCUE PLAN	\$ 16,505	\$ 493	\$ -	\$ -
275-HOTEL/MOTEL TAX	\$ -	\$ 18,166	\$ 20,000	\$ 20,000
TOTAL:	\$ 1,056,894	\$ 1,353,634	\$ 1,733,212	\$ 1,340,281

EXPENDITURES BY DEPARTMENT

DEPARTMENT	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMENDED	FY 2026 BUDGETED
1511- CITY HALL ADMINISTRATION	\$ 851,907	\$ 1,010,876	\$ 1,105,752	\$ 518,363
1525-CITIZEN ENGAGEMENT	\$ -	\$ -	\$ -	\$ 241,099
1555-RISK MANAGEMENT	\$ 199,479	\$ 138,269	\$ 355,912	\$ 248,320
6000-EVENTS	\$ 5,507	\$ 204,490	\$ 271,548	\$ 332,499
TOTAL:	\$ 1,056,893	\$ 1,353,634	\$ 1,733,212	\$ 1,340,281

CITY HALL ADMINISTRATION

CITY MANAGER'S OFFICE (1511,1555)

MISSION: The mission of the City Manager's Office is to responsibly manage the City's day-to-day operations through coordination and guiding various departments within City government. The City Manager has an Executive Management Team consisting of the Assistant City Manager of Operations, Assistant City Manager of Community Development, Chief Financial Officer, Public Works Director, and Chief of Police. The team meets weekly, giving input and guidance on strategic issues.

The City Charter gives the City Manager the responsibility of presenting a balanced budget to the Mayor and Council each year in June. The Mayor and Council set priorities and goals for the city each year, and the City Manager and her team are responsible for implementing programs and projects aimed at achieving the goals.

STRATEGIC PRIORITIES

#1: Grow responsibly toward a collective vision.

- Goal 1: Establish a collective vision for future development, land use, parks, and connectivity.
- Goal 2: Update overlay districts with specific design guidelines.
- Goal 3: Reduce traffic congestion.

#2: Become a pro-business city with a variety of high-quality businesses and employers.

- Goal 5: Establish an economic development strategy.
- Goal 6: Transform US29 to attract high quality retail and restaurants.
- Goal 7: Redevelop at least one strip mall along US29.

#3: Create a magical downtown destination.

- Goal 8: Convert Old Town into a people-centric destination.
- Goal 9: Renovate City Park.
- Goal 10: Develop DDA-owned properties into active destinations owned and operated by the private sector.
- Goal 11: Become the top destination in Georgia for activities during the month of December.

#4: Build public trust and engagement.

- Goal 12: Increase communication.
- Goal 13: Maintain our assets.
- Goal 14: Provide concierge public services.
- Goal 15: Maintain financial stability.
- Goal 16: Engage the public.

#5: Protect the community.

- Goal 17: Combat crime and reduce the fear of crime within the community.
- Goal 18: Maintain an average emergency response time of 5 minutes or less.
- Goal 19: Reduce vehicular accidents through traffic enforcement.
- Goal 20: Close criminal cases.

CITY HALL ADMINISTRATION

CITY MANAGER'S OFFICE (1511,1555)

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

1. Lead and support City departments to accomplish FY2026 Council initiatives.
 2. Sustain the City's high-quality services for citizens, visitors, and customers while ensuring financial stability.
 3. Strengthen community engagement and educational opportunities between the City government and key stakeholders.
-

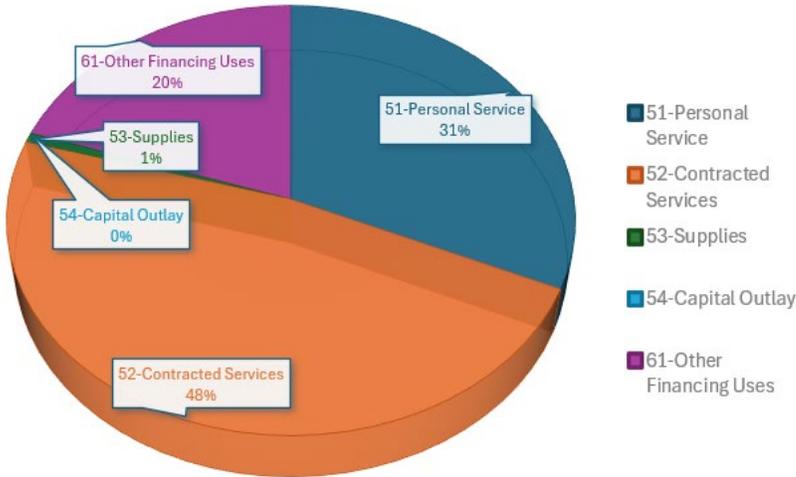
LONG-TERM ISSUES AND INITIATIVES:

1. Continue to evaluate City services to ensure achievement of Council goals and priorities.
2. Continue to enhance communications and opportunities for citizen and business engagement.
3. Develop and implement an economic development strategy to grow commercial opportunities and high-quality jobs within the City.
4. Attract and retain high quality employees.

CITY HALL ADMINISTRATION

CITY MANAGER'S OFFICE (1511,1555)

CITY ADMINISTRATION ALLOCATIONS 2026



2024 ACCOMPLISHMENTS:

1. Supported departments to accomplish FY2025 Council initiatives.
2. Maintained and ensured the City's financial stability.
3. Issued revenue bonds for the construction of a public/private parking deck.
4. Expanded community engagement and education between City government and residents, visitors, and businesses.

KEY BUSINESS SERVICES:

- Provide support to Mayor and Council members
- Efficient, Engaging & Transparent Operations
- Encourage & Support Local Businesses
- Enhance Mobility
- Enhance Public Safety
- Foster Development

CITY MANAGER PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
(1)	(1)	(1)	(1)

FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
General Fund	\$ 1,130,486.40	\$ 1,085,752.00	\$ 746,683.00
American Rescue Plan	\$ 492.51	\$ -	\$ -
Hotel/Motel	\$ 18,165.83	\$ 20,000.00	\$ 20,000.00
TOTAL FUNDING	\$ 1,149,144.74	\$ 1,105,752.00	\$ 766,683.00

EXPENDITURES BY TYPE			
CITY HALL ADMINISTRATION (1511)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 223,197.32	\$ 247,569.00	\$ 242,641.00
52-Contracted Services	\$ 117,454.82	\$ 150,100.00	\$ 118,260.00
53-Supplies	\$ 14,227.05	\$ 5,100.00	\$ 5,500.00
54-Capital Outlay	\$ 4,127.00	\$ 10,029.00	
61-Other Financing Uses	\$ 651,869.83	\$ 692,954.00	\$ 151,962.00
CITY HALL ADMIN TOTAL	\$ 1,010,876.02	\$ 1,105,752.00	\$ 518,363.00

RISK MANAGEMENT (1555)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
52-Contracted Services	\$ 138,268.72	\$ 355,912.00	\$ 248,320.00
RISK MANAGEMENT TOTAL	\$ 138,268.72	\$ 355,912.00	\$ 248,320.00

GRAND TOTAL	\$ 1,149,144.74	\$ 1,461,664.00	\$ 766,683.00
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CITIZEN ENGAGEMENT & EVENTS

COMMUNITY ENGAGEMENT & EVENTS (1525 & 6000)



MISSION: The Community Engagement and Communications Division is dedicated to fostering transparency, engagement, and trust between the City and its residents and businesses. Through clear, timely, accessible communication, we strive to inform, educate, and connect our community while enhancing civic participation and pride. Our team is committed to delivering high-quality, family-friendly events that bring people together and strengthen our City's identity.

STRATEGIC PRIORITIES

#4: Build public trust and engagement.

- Goal 12: Increase communication.
- Goal 14: Provide concierge public services.
- Goal 16: Engage the public.

KEY BUSINESS SERVICES

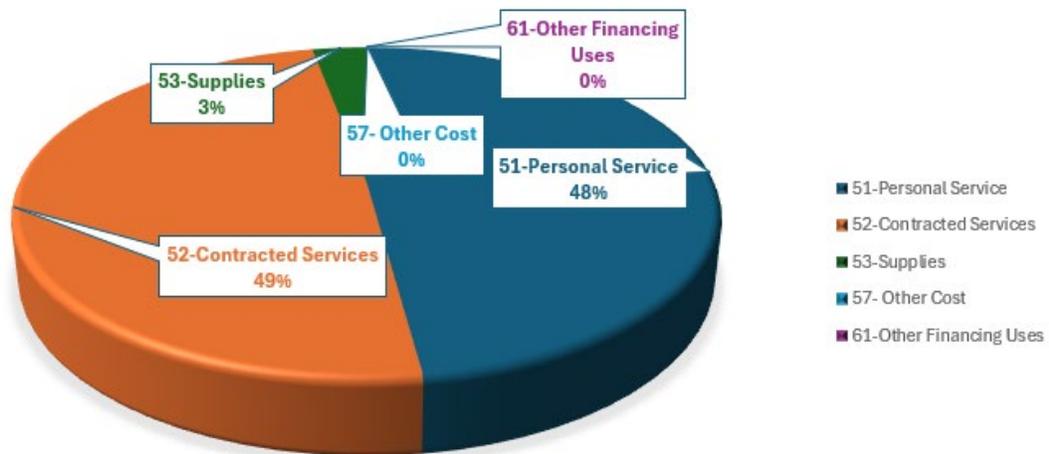
- Community Engagement
- Events
- Communications
- Education



CITIZEN ENGAGEMENT & EVENTS

COMMUNITY ENGAGEMENT & EVENTS (1525 & 6000)

CITIZEN ENGAGEMENT & EVENTS ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
General Fund	\$ 204,489.50	\$ 271,548.00	\$ 573,598.00
TOTAL FUNDING	\$ 204,489.50	\$ 271,548.00	\$ 573,598.00

EXPENDITURES BY TYPE			
CITIZEN ENGAGEMENT (1525)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ -	\$ -	\$ 129,157.00
52-Contracted Services	\$ -	\$ -	\$ 108,942.00
53-Supplies	\$ -	\$ -	\$ 3,000.00
CITIZEN ENGAGEMENT TOTAL	\$ -	\$ -	\$ 241,099.00
		\$ -	

EXPENDITURES BY TYPE			
EVENTS (6000)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 98,240.36	\$ 127,632.00	\$ 145,393.00
52-Contracted Services	\$ 95,205.16	\$ 130,046.00	\$ 173,106.00
53-Supplies	\$ 11,043.98	\$ 13,870.00	\$ 14,000.00
EVENTS TOTAL	\$ 204,489.50	\$ 271,548.00	\$ 332,499.00

GRAND TOTAL	\$ 204,489.50	\$ 271,548.00	\$ 573,598.00
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CITIZEN ENGAGEMENT & EVENTS PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
(2)	(2)	(2)	(3)

OPERATIONS

ADMINISTRATION (1325)



Operations is responsible for the day-to-day oversight of Information Technology, Human Resources, Municipal Court, and City Clerk. The Operations Assistant City Manager provides managerial support to these departments and regular and continuous support to the City Manager.



STRATEGIC PRIORITIES

- Maintain Public Trust
- Protect the Community

KEY BUSINESS SERVICES

- City records management & retention
- Cybersecurity, software & infrastructure support
- Executive leadership
- Hardware & Software management
- Municipal Court administration & management
- Staff benefits & support
- Recruitment & retention



OPERATIONS

ADMINISTRATION (1325)

FUNDING SOURCE

FUND	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMENDED	FY 2026 BUDGETED
100-GENERAL FUND	\$ 1,272,852	\$ 1,537,851	\$ 2,017,000	\$ 2,501,445
230-SCHOOL ZONE SAFETY	\$ 2,208	\$ 81,950	\$ 82,550	\$ 81,950
235-AMERICAN RESCUE PLAN	\$ 390,903	\$ 262,930	\$ 523,319	\$ 8,405
745- MUNICIPAL COURT FUND	\$ 855,706	\$ 1,223,112	\$ 1,506,874	\$ 1,602,272
TOTAL:	\$ 2,521,669	\$ 3,105,842	\$ 4,129,743	\$ 4,194,072

EXPENDITURES BY DEPARTMENT

DEPARTMENT	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMENDED	FY 2026 BUDGETED
1130-CITY CLERK	\$ 19,955	\$ 79,340	\$ 122,775	\$ 111,379
1325- OPERATIONS ADMIN	\$ -	\$ -	\$ -	\$ 198,083
1400-ELECTIONS	\$ -	\$ 12,355	\$ 1,705	\$ 16,789
1535-INFORMATION TECHNOLOGY	\$ 1,089,085	\$ 1,181,090	\$ 1,609,434	\$ 1,228,670
1540-HUMAN RESOURCES	\$ 10,679	\$ 7,395	\$ 24,366	\$ 147,951
1541-HR DIRECTOR	\$ 149,810	\$ 180,370	\$ 334,619	\$ 332,804
1542- HR RETIREES	\$ 50,683	\$ 59,313	\$ 85,526	\$ 60,589
2650-MUNICIPAL COURT	\$ 1,201,458	\$ 1,943,318	\$ 1,951,318	\$ 2,097,807
TOTAL:	\$ 2,521,669	\$ 3,463,179	\$ 4,129,743	\$ 4,194,072

CITY CLERK

CITY CLERK (1130,1400)

MISSION: To serve as the official custodian of the city seal and city records, to document the business of government, and to conduct city elections.

STRATEGIC PRIORITIES

#4: Build Public Trust and Engagement

- Goal 12: Increase communication.
- Goal 13: Maintain our assets.
- Goal 14: Provide concierge public services.

KEY BUSINESS SERVICES

- Manage open records requests
- Document minutes of meetings for City Council and appointed boards
- Maintain the Official Code of the City of Lilburn
- Maintain city contracts
- Conduct municipal elections
- Manage records and implement records retention policies

2025 ACCOMPLISHMENTS:

1. City Clerk obtained certification as a Georgia Certified Clerk.
2. Enhanced the details of meeting minutes to build public trust and transparency.
3. Fulfilled all open records requests in accordance with Georgia law.
4. Provided timely, advance notification of public meetings.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

1. Update the Administrative and Procedures Manual.
2. Update the Protocol Manual.
3. Create and post all agendas and minutes for all appointed boards and commissions of the City Council to include the DDA, Planning Commission, ZBA, and Design Review Board.
Attend all meetings of these groups.
4. Manage the 2025 city election.
5. Develop and implement training on agenda items, resolutions, ordinances, and proclamations for city employees.

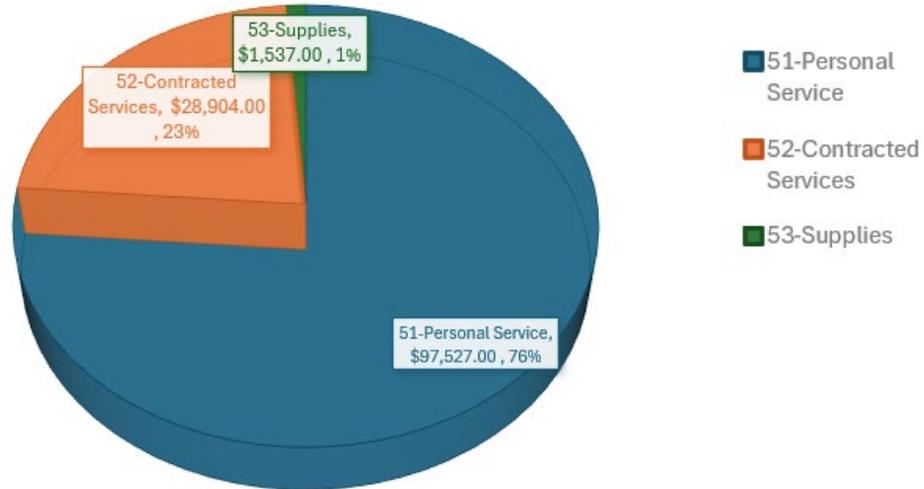
LONG-TERM ISSUES AND INITIATIVES:

1. Implement digital records management system.
2. Develop and implement a contract management system.
3. Streamline the council agenda process.

CITY CLERK

CITY CLERK (1130,1400)

CITY CLERK ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
General Fund	\$ 91,694.35	\$ 124,480.00	\$ 127,968.00
TOTAL FUNDING	\$ 91,694.35	\$ 124,480.00	\$ 127,968.00

EXPENDITURES BY TYPE			
CITY CLERK (1130)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 72,840.53	\$ 101,316.00	\$ 97,527.00
52-Contracted Services	\$ 5,724.21	\$ 14,844.00	\$ 12,480.00
53-Supplies	\$ 775.06	\$ 1,372.00	\$ 1,172.00
54-Capital Outlay	\$ -	\$ 5,243.00	\$ -
CITY CLERK TOTAL	\$ 79,339.80	\$ 122,775.00	\$ 111,179.00

ELECTIONS (1400)			
	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service			\$ -
52-Contracted Services	\$ 12,245.98	\$ 1,705.00	\$ 16,424.00
53-Supplies	\$ 108.57	\$ -	\$ 365.00
ELECTIONS TOTAL	\$ 12,354.55	\$ 1,705.00	\$ 16,789.00
GRAND TOTAL	\$ 91,694.35	\$ 124,480.00	\$ 127,968.00

CITY CLERK PERSONNEL HISTORY

FY 2023 FY 2024 FY 2025 FY 2026
 (1) (1) (1) (1)

MUNICIPAL COURT

MUNICIPAL COURT (2650)

MISSION: To provide a fair, impartial, and efficient forum for resolving legal matters, ensuring due process and fundamental fairness for all individuals appearing before it.

STRATEGIC PRIORITIES

#4: Maintain Public Trust and Engagement

Goal 14: Provide concierge public services.

#5: Protect the Community

Goal 20: Close cases.

KEY BUSINESS SERVICES

- Adjudicate local ordinance violations
- Conduct hearings for misdemeanors
- Issue warrants
- Collect fines and fees
- Ensure due process
- Administrative duties such as processing court documents, reporting convictions, and maintaining records

2025 ACCOMPLISHMENTS:

1. Returned courtroom to full occupancy potential.
2. Implemented operational improvements by relocating Court staff to space beside courtroom.
3. Identified deficiencies in contractual probation services and implemented new probation services contract.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

1. Receive training on Courtware and implement improvements in the system to make operations more efficient.
2. Evaluate and update policies and procedures.
3. Obtain update from Courtware to JusticeOne and train all staff

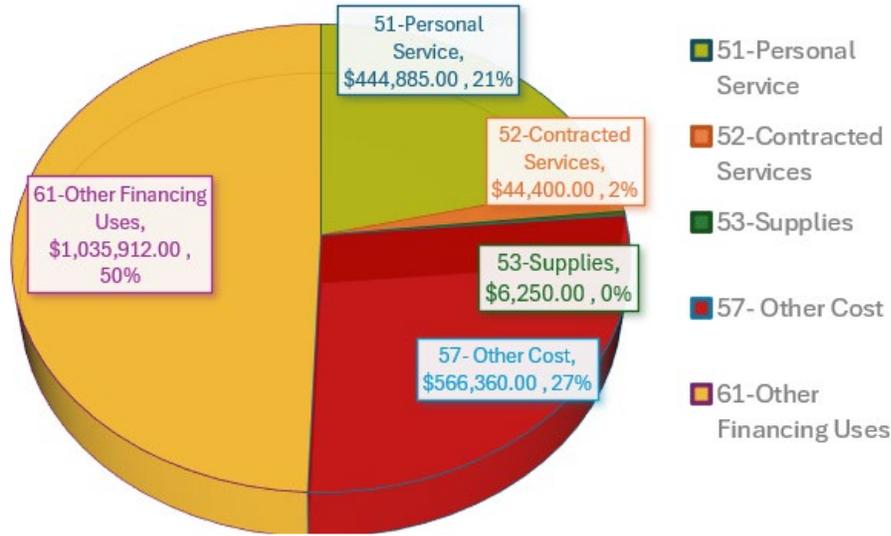
LONG-TERM ISSUES AND INITIATIVES:

1. Improve efficiency of Court
2. Fully cross train all staff for all court policies, procedures, and tasks
3. Obtain maximum capability from JusticeOne
4. Increase number of sessions as workload increases

MUNICIPAL COURT

MUNICIPAL COURT (2650)

MUNICIPAL COURT ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
General Fund	\$ 362,868.91	\$ 444,444.00	\$ 495,535.00
Municipal Court Fund	\$ 1,223,111.57	\$ 1,506,874.00	\$ 1,602,272.00
TOTAL FUNDING	\$ 1,585,980.48	\$ 1,951,318.00	\$ 495,535.00

EXPENDITURES BY TYPE			
Municipal Court (2650)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 321,271.86	\$ 395,663.00	\$ 444,885.00
52-Contracted Services	\$ 38,366.07	\$ 37,531.00	\$ 44,400.00
53-Supplies	\$ 3,230.98	\$ 3,250.00	\$ 6,250.00
54-Capital Outlay	\$ -	\$ 8,000.00	\$ -
57- Other Cost	\$ 430,295.35	\$ 564,275.00	\$ 566,360.00
61-Other Financing Uses	\$ 792,816.22	\$ 942,599.00	\$ 1,035,912.00
Court TOTAL	\$ 1,585,980.48	\$ 1,951,318.00	\$ 2,097,807.00

GRAND TOTAL	\$ 1,585,980.48	\$ 1,951,318.00	\$ 2,097,807.00
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MUNICIPAL COURT PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
(8)	(13)	(10)	(10)

HUMAN RESOURCES

HUMAN RESOURCES (1540, 1541, 1542)

MISSION: To attract, retain, and continuously develop high-quality professionals who deliver exceptional services to the public.

STRATEGIC PRIORITIES

#4: Build Public Trust and Engagement

- Goal 12: Increase communication.
- Goal 13: Maintain our assets.
- Goal 14: Provide concierge public services.
- Goal 15: Maintain financial stability.

KEY BUSINESS SERVICES

- Employee recruitment and retention
- Employee relations and support
- Benefits administration
- Maintain position control and pay classifications
- Employee training



2025 ACCOMPLISHMENTS:

1. Successfully implemented a referral program for the police department.
2. Organized a well-attended annual health fair.
3. Successfully implemented an upgraded HRIS platform to Incode 10.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

1. Update and standardize all job descriptions.
2. Complete a salary survey of the organization.
3. Update all Personnel Policies.
4. Develop and implement a leadership and supervision curriculum for managers and supervisors.
5. Standardize performance review process across the organization.
6. Establish a high-deductible health insurance policy options and educate employees on the option.

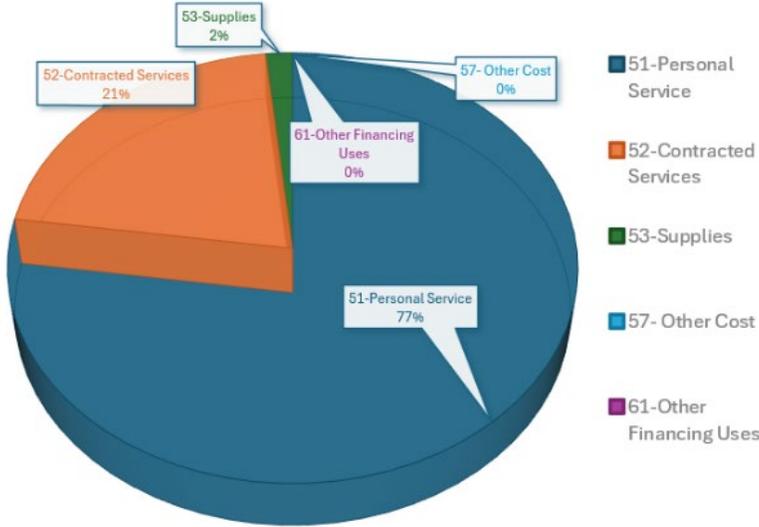
LONG-TERM ISSUES AND INITIATIVES:

1. Expedite the hiring and onboarding processes.
2. Maintain Personnel Policies and Procedures.
3. Evaluate and implement incentives for employee retention.

HUMAN RESOURCES

HUMAN RESOURCES (1540, 1541, 1542)

HUMAN RESOURCES ALLOCATIONS 2026



HUMAN RESOURCES PERSONNEL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	(1)	(2)	(2)	(2)



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
General Fund	\$ 247,077.53	\$ 444,511.00	\$ 541,344.00
TOTAL FUNDING	\$ 247,077.53	\$ 444,511.00	\$ 541,344.00

EXPENDITURES BY TYPE			
Human Resources (1540)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 616.10	\$ 10,000.00	\$ 33,470.00
52-Contracted Services	\$ 2,759.17	\$ 4,766.00	\$ 105,481.00
53-Supplies	\$ 4,020.08	\$ 9,600.00	\$ 9,000.00
HR 1540 TOTAL	\$ 7,395.35	\$ 24,366.00	\$ 147,951.00

EXPENDITURES BY TYPE			
HR-Director (1541)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 158,575.21	\$ 312,810.00	\$ 324,037.00
52-Contracted Services	\$ 21,514.45	\$ 6,318.00	\$ 8,727.00
53-Supplies	\$ 280.00	\$ 50.00	\$ 40.00
54- Capital Outlay	\$ -	\$ 15,441.00	\$ -
HR 1541 TOTAL	\$ 180,369.66	\$ 334,619.00	\$ 332,804.00

EXPENDITURES BY TYPE			
HR- Retirees (1542)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 59,312.52	\$ 85,526.00	\$ 60,589.00
52-Contracted Services	\$ -	\$ -	\$ -
53-Supplies	\$ -	\$ -	\$ -
57- Other Cost	\$ -	\$ -	\$ -
61-Other Financing Uses	\$ -	\$ -	\$ -
HR 1542 TOTAL	\$ 59,312.52	\$ 85,526.00	\$ 60,589.00

GRAND TOTAL	\$ 247,077.53	\$ 444,511.00	\$ 541,344.00
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INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY (1535)

MISSION: To deliver and support an integrated, responsive, and secure technology environment to internal city departments and external users of city services.

STRATEGIC PRIORITIES

#4: Build Public Trust and Engagement

- Goal 13: Maintain our assets
- Goal 14: Provide concierge public services
- Goal 15: Maintain financial stability.

KEY BUSINESS SERVICES

- Data Management
- GIS
- IT Support & Cybersecurity
- Telecommunications
- Hardware & Software Support



2025 ACCOMPLISHMENTS:

1. Connected all four city facilities to dark fiber.
2. Implemented Syxsense for patching operating systems for desktop/laptop servers.
3. Increased cyber security by adding enhancements to email filtering appliance.
4. Began implementation of a solution to accept and review plans for building permits online.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

1. Implement desktop/laptop replacements city-wide.
2. Complete dark fiber project to include termination of all AT&T contracts.
3. Refresh server equipment.
4. Replace all network switches and implement in-house firewall for four city facilities.

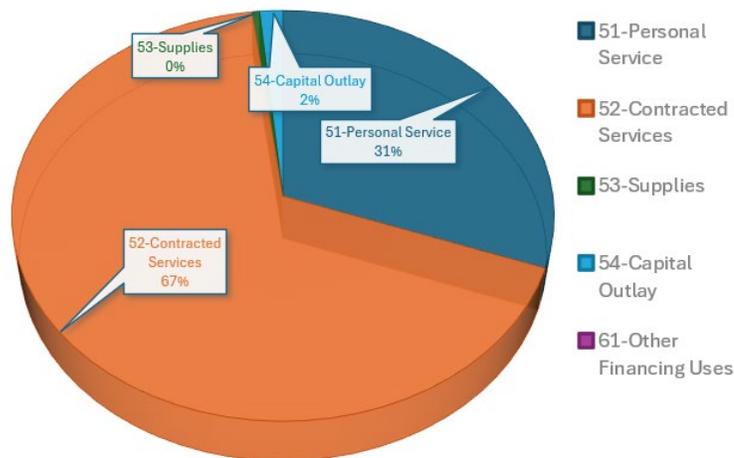
LONG-TERM ISSUES AND INITIATIVES:

1. Continuously evaluate technological needs of user departments and implement effective solutions.
2. Cybersecurity.
3. Policy on appropriate use of AI.
4. Implement technology and security for new parking deck.

INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY (1535)

INFORMATION TECHNOLOGY ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
General Fund	\$ 836,209.82	\$ 1,003,565.00	\$ 1,138,315.00
School Zone Safety Fund	\$ 81,950.00	\$ 82,550.00	\$ 81,950.00
American Rescue Plan	\$ 262,929.70	\$ 523,319.00	\$ 8,405.00
TOTAL FUNDING	\$ 1,181,089.52	\$ 1,609,434.00	\$ 1,228,670.00

EXPENDITURES BY TYPE			
INFORMATION TECHNOLOGY (1535)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 309,451.51	\$ 362,149.00	\$ 375,394.00
52-Contracted Services	\$ 547,453.99	\$ 752,777.00	\$ 828,626.00
53-Supplies	\$ 4,195.62	\$ 6,000.00	\$ 6,000.00
54-Capital Outlay	\$ 319,988.40	\$ 488,508.00	\$ 18,650.00
57- Other Cost	\$ -	\$ -	\$ -
61-Other Financing Uses	\$ -	\$ -	\$ -
INFORMATION TECHNOLOGY TOTAL	\$ 1,181,089.52	\$ 1,609,434.00	\$ 1,228,670.00

GRAND TOTAL	\$ 1,181,089.52	\$ 1,609,434.00	\$ 1,228,670.00
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INFORMATION TECHNOLOGY PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
(2)	(2)	(3)	(3)

COMMUNITY DEVELOPMENT

FUNDING SOURCE					
FUND	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMENDED	FY 2026 BUDGETED	
100-GENERAL FUND	\$ 277,703	\$ 665,694	\$ 887,694	\$ 856,435	
235- AMERICAN RESCUE PLAN	\$ -	\$ 62,809	\$ -		
270-TAX ALLOCATION DISTRICT (TAD2)	\$ 4,794	\$ 31,262	\$ 270,000	\$ 80,000	
324-2023 SPLOST	\$ -	\$ 18,986	\$ -	\$ -	
350- CAPITAL PROJECTS FUND	\$ 40,609	\$ 30,932	\$ 231,962	\$ 39,694	
TOTAL:	\$ 323,106	\$ 809,683	\$ 1,389,656	\$ 976,129	

EXPENDITURES BY DEPARTMENT					
DEPARTMENT	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMENDED	FY 2026 BUDGETED	
1000-CAPITAL PROJECTS	\$ 45,403	\$ 81,180	\$ 501,962	\$ 119,694	
1590- BUSINESS SERVICES	\$ 25	\$ 265,718	\$ 345,763	\$ 387,017	
7410- PLANNING & DEVELOPMENT	\$ 277,654	\$ 282,660	\$ 338,380	\$ 469,418	
7510- ECONOMIC DEVELOPMENT	\$ 25	\$ 180,124	\$ 203,551	\$ -	
TOTAL:	\$ 323,107	\$ 809,683	\$ 1,389,656	\$ 976,129	



BUSINESS SERVICES

BUSINESS SERVICES 1590

MISSION: To provide concierge customer service to all residents and businesses of the city. The Business Services Division is dedicated to ensuring efficient and courteous customer service. The Division facilitates business & alcohol licensing and accepts applications for a variety of site development and building permits. Business Services often serves as the first point of contact with the city, answering all incoming phone calls, responding to service requests submitted online, and attending to walk-in residents.

STRATEGIC PRIORITIES

#4: Build public trust and engagement.

- Goal 12: Increase communication.
- Goal 14: Provide concierge public services.
- Goal 16: Engage the public.

KEY BUSINESS SERVICES

- Permit applications
- Business licensing
- Alcohol licensing
- General information
- Facility rentals
- Payment collection

2025 ACCOMPLISHMENTS:

1. Implemented an online payment option for business owners.
2. Strengthened communication channels with other departments for better collaboration.
3. Optimized filing and organization methods for better accessibility and faster retrieval.
4. Developed a structured process

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

1. Complete online submittal option for business licenses and permits.
2. Establish a new business directory to showcase and promote local businesses within the community.
3. Improve communication with business owners to foster strong connections.
4. Develop structured onboarding and training plan for incoming associates.

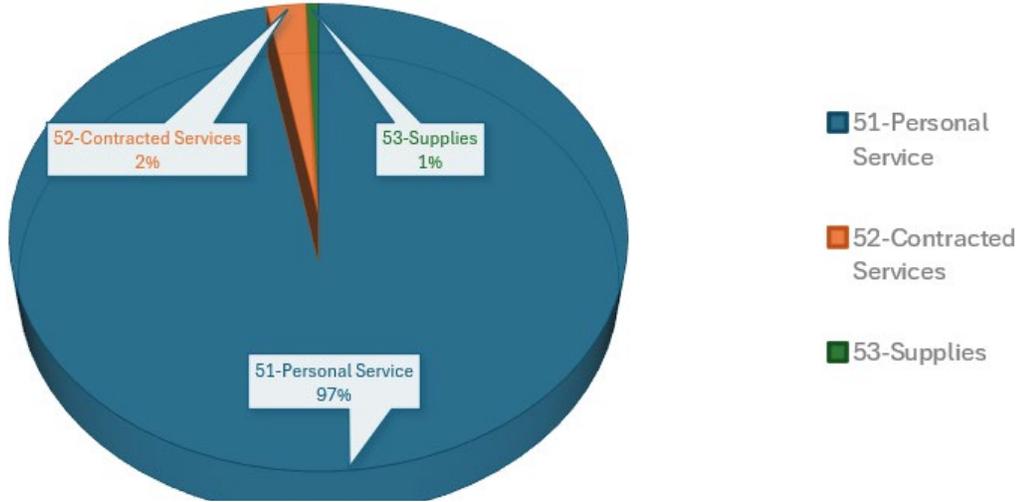
LONG-TERM ISSUES AND INITIATIVES:

1. Launch a business workshop class, offering aspiring entrepreneurs' guidance on licensing, permitting, and key business processes to set them up for success.
2. Create a proactive assistance program for licenses and permits for compliance improvements.
3. Develop a self-service licensing portal for streamlined licensing process.
4. Broaden business license categories to accommodate a diverse range of industries.

BUSINESS SERVICES

BUSINESS SERVICES 1590

BUSINESS SERVICES ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
General Fund	\$ 265,718.18	\$ 345,763.00	\$ 387,017.00
TOTAL FUNDING	\$ 265,718.18	\$ 345,763.00	\$ 387,017.00

EXPENDITURES BY TYPE			
BUSINESS SERVICES (1590)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 258,184.27	\$ 319,928.00	\$ 375,542.00
52-Contracted Services	\$ 4,198.08	\$ 9,335.00	\$ 8,675.00
53-Supplies	\$ 3,335.83	\$ 2,500.00	\$ 2,800.00
54-Capital Outlay	\$ -	\$ 14,000.00	\$ -
BUSINESS SERVICES TOTAL	\$ 265,718.18	\$ 345,763.00	\$ 387,017.00

GRAND TOTAL	\$ 265,718.18	\$ 345,763.00	\$ 387,017.00
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BUSINESS SERVICES PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
(3)	(4)	(4)	(4)

PLANNING & DEVELOPMENT

PLANNING & DEVELOPMENT (7410)

MISSION: To administer the Zoning Ordinance by managing current and long-range planning activities and overseeing development review activities. The Planning Division is responsible for creating and updating master plans, amending ordinances, and guiding applicants through the public hearing process for rezoning, special use permits, and variances. The Planning Division is responsible for staffing various planning and related boards including the Planning Commission, Zoning Board of Appeals, and the Design Review Board. Activities associated with these boards include providing background information, analysis, and recommendations.

STRATEGIC PRIORITIES

#1: Grow responsibly toward a collective vision.

Goal 1: Establish a collective vision for future development, land use, parks, and connectivity.

Goal 2: Update Overlay Districts with specific design guidelines.

Goal 3: Reduce traffic congestion.

#4: Build public trust and engagement.

Goal 12: Increase communication.

Goal 13: Maintain our assets.

Goal 14: Provide concierge public services.

Goal 16: Engage the public.

KEY BUSINESS SERVICES

- Site & building inspections
- Plan review
- Permitting
- Certificate of Occupancy
- Development Regulations
- Design guidelines
- Zoning Ordinance

2025 ACCOMPLISHMENTS:

1. Partnered with consulting team to launch a public-facing GIS page to provide more accessible information to the citizens of Lilburn.
2. Began the process of shifting plan and permit application process to a public-facing digital format.
3. Made considerable progress towards Georgia Certified Economic Developer and Certified Downtown Professional Certifications.
4. Developed design guidelines for Old Town Overlay District to serve as a pilot program for city-wide design standards.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

1. Update the 2024 Comprehensive Plan with a land use map.
2. Repeal and replace the existing zoning ordinance with a Unified Development Ordinance.
3. Establish the city's first Design Review Board.
4. Assist the DDA in redeveloping the assemblage at First and Main.

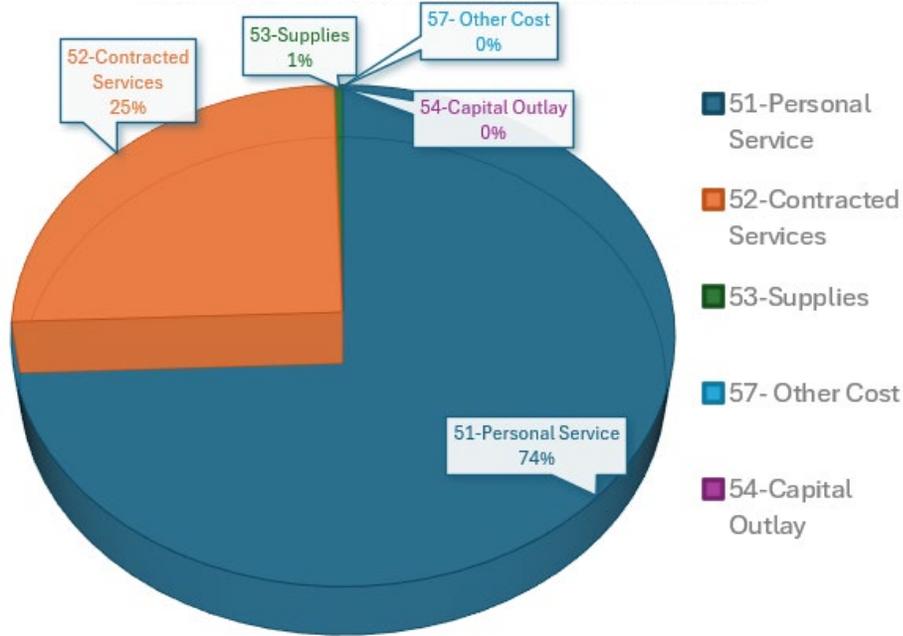
LONG-TERM ISSUES AND INITIATIVES:

1. Shift to fully digital storage system for Planning and Zoning archives.
2. Develop master plans for redeveloping areas of the city.
3. Partner with Economic Development staff to recruit specific commercial development and industries.

PLANNING & DEVELOPMENT

PLANNING & DEVELOPMENT (7410)

PLANNING & ZONING ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
General Fund	\$ 265,718.18	\$ 338,380.00	\$ 469,418.00
TOTAL FUNDING	\$ 265,718.18	\$ 338,380.00	\$ 469,418.00

EXPENDITURES BY TYPE			
Planning & Zoning	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 258,184.27	\$ 217,925.00	\$ 349,198.00
52-Contracted Services	\$ 4,198.08	\$ 119,305.00	\$ 118,085.00
53-Supplies	\$ 3,335.83	\$ 1,150.00	\$ 2,135.00
P&Z TOTAL	\$ 265,718.18	\$ 338,380.00	\$ 469,418.00

GRAND TOTAL	\$ 265,718.18	\$ 338,380.00	\$ 469,418.00
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PLANNING & DEVELOPMENT PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
(4)	(5)	(3)	(2)

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT (7510)

MISSION: To establish a magical, downtown destination and to recruit, retain, and expand businesses city-wide. Economic Development has no staff positions in FY25-26. In the future, the division will be responsible for recruiting, retaining, and expanding targeted businesses within the city.

STRATEGIC PRIORITIES

#2: Become a pro-business city with a variety of high-quality businesses and employers.

Goal 5: Establish an economic development strategy.

#3: Create a magical downtown destination.

Goal 8: Convert Old Town into a people-centric destination.

Goal 10: Develop DDA-owned properties into active destinations owned and operated by the private sector.

#4: Build public trust and engagement.

Goal 12: Increase communication.

Goal 14: Provide concierge public services.

Goal 16: Engage the public.

KEY BUSINESS SERVICES

- Business development, recruitment & promotion
- Downtown Development Authority
- Tax Allocation District
- Tourism & Film

2025 ACCOMPLISHMENTS:

1. Issued \$19M in revenue bonds for the construction of a public/private parking deck on Railroad Avenue.
2. Executed Development Agreement between City, DDA, and RangeWater including a mechanism to convert Railroad Avenue into a cobblestone road.
3. Obtained site development permit for the DDA-owned assemblage at First and Main.
4. Developed a concept for transforming Lawrenceville Highway into a walkable, thriving commercial corridor.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

1. Hire a consulting team to create an economic development strategy for the City of Lilburn.
2. Acquire ROW needed to construct a connection between Railroad Avenue and First Avenue.
3. Execute development agreement with Vision Home Crafters and commercial partners associated with the development of the assemblage at First and Main.

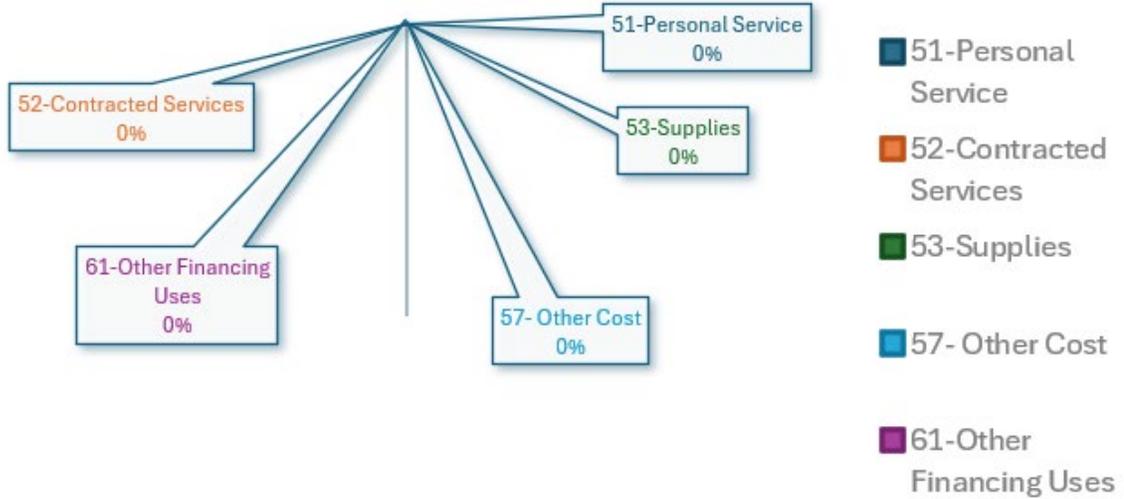
LONG-TERM ISSUES AND INITIATIVES:

1. Redevelop at least one strip mall along Lawrenceville Highway into a mixed-use development.
2. Recruit employers hiring professional staff at competitive wages to Lilburn

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT (7510)

ECONOMIC DEVELOPMENT ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
General Fund	\$ 180,124.37	\$ 203,551.00	\$ -
TOTAL FUNDING	\$ 180,124.37	\$ 203,551.00	\$ -

EXPENDITURES BY TYPE			
Economic Development 7510	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 174,895.99	\$ 191,051.00	\$ -
52-Contracted Services	\$ 4,955.34	\$ 1,500.00	\$ -
53-Supplies	\$ 273.04	\$ 1,000.00	\$ -
54-Capital Outlay	\$ -	\$ 10,000.00	\$ -
Economic Development TOTAL	\$ 180,124.37	\$ 203,551.00	\$ -

GRAND TOTAL	\$ 180,124.37	\$ 203,551.00	\$ -
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ECONOMIC DEVELOPMENT PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
(1)	(1)	(1)	(1)

FINANCE

MISSION: To promote and preserve public trust through sound stewardship and efficient governmental financial practices. The Finance Department ensures fiscal responsibility by managing city financial assets to include cash, investment, and disbursement processes. The city’s financial record keeping and reporting are administered by Financial Services and ensure the compliance of accounting laws, principles, and procedures, including the coordination of the annual external audit. Financial Services is responsible for the administrative functions of the bid procurement process and the payroll functions.



STRATEGIC PRIORITIES

- Financial Sustainability
- Transparency & Accountability
- Compliance & Policy Adherence
- Revenue Optimization
- Long-Term Planning
- Customer Service & Public Engagement

KEY BUSINESS SERVICES

- Budget development & management
- Accounting & financial reporting
- Cash management
- Grant & Special Fund Administration
- Procurement & Purchasing Support
- Accounts Payable & receivable
- Payroll Administration
- Property Tax billing & collections
- Audit Coordination

2025 ACCOMPLISHMENTS:

- Upgraded and implemented new financial software for the city.
- Financial institutions changed to decrease bank fees and add additional services i.e. lockbox, ACH payments and check deposit scanners.
- Successfully held City’s first property tax sale.
- Successfully completed annual external audit.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

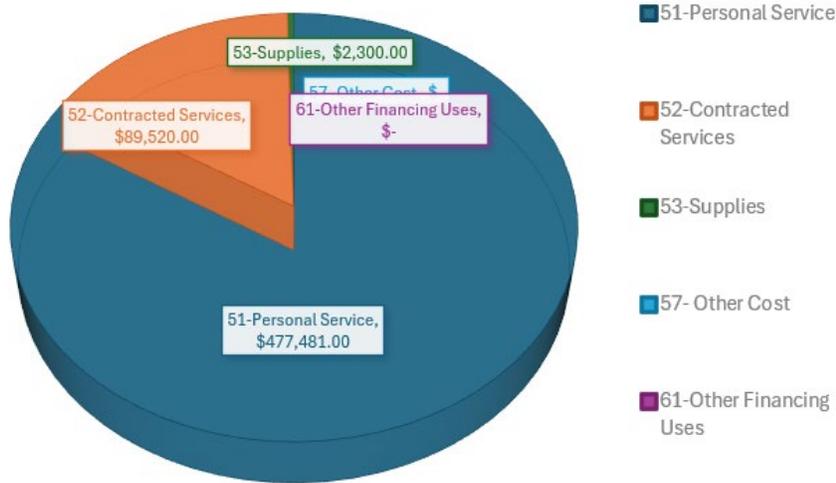
- Discover a method to streamline the Budget Process
- Maintain fixed assets throughout the year
- Completing Reconciliations within 14 days of month end
- Submissions of quarterly reporting within 1st week of quarter end

LONG-TERM ISSUES AND INITIATIVES:

1. Set-up process for directors to enter and submit invoices thru AP Automation process
2. Utilize Cleargov to produce reports, charts and graphs for budgeting processes
3. Issue payments via ACH and set up automated vendor payment through our financial software
4. Organize a list of City of Lilburn closed businesses to cross-reference taxes due

FINANCE

FINANCE ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
General Fund	\$ 395,453.00	\$ 579,337.00	\$ 569,301.00
American Rescue Plan	\$ -	\$ 6,557.00	\$ -
TOTAL FUNDING	\$ 395,453.00	\$ 585,894.00	\$ 569,301.00

EXPENDITURES BY TYPE			
FINANCE (1510)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 316,108.00	\$ 453,907.00	\$ 477,481.00
52-Contracted Services	\$ 73,877.00	\$ 117,337.00	\$ 89,520.00
53-Supplies	\$ 2,364.00	\$ 2,650.00	\$ 2,300.00
54- Capital Outlay		\$ 12,000.00	\$ -
57- Other Cost	\$ 3,104.00	\$ -	\$ -
FINANCE TOTAL	\$ 395,453.00	\$ 585,894.00	\$ 569,301.00

GRAND TOTAL	\$ 395,453.00	\$ 585,894.00	\$ 569,301.00
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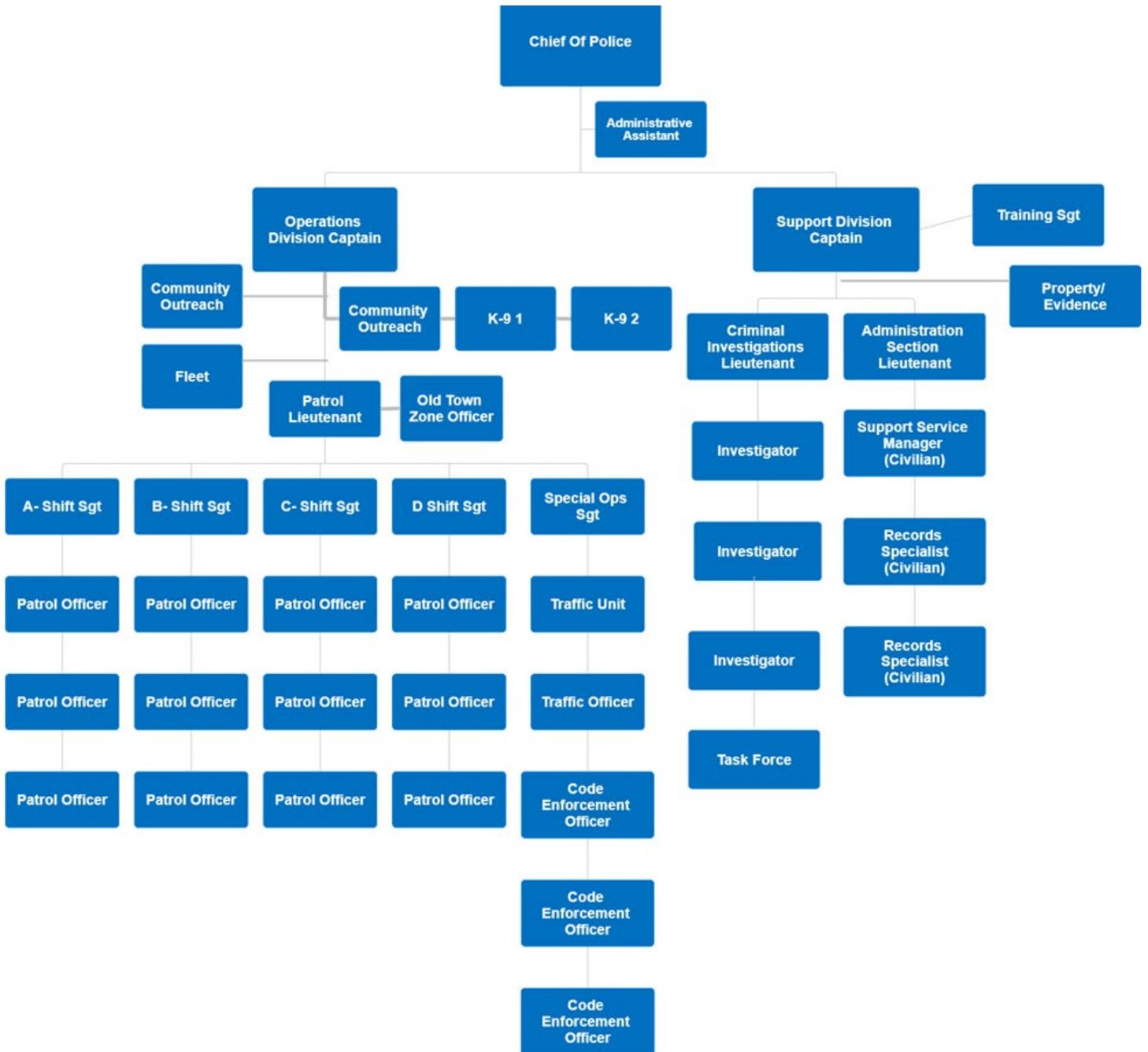
FINANCE PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
(3)	(3)	(4)	(4)

POLICE

POLICE DEPARTMENT (3200) (3210) (3203)

MISSION: The Police Department is responsible for Police operations and enforcement of state laws and local ordinances, to include proactive and reactive responses to crime, investigations into criminal acts, public education, and improving the quality of life for residents, businesses, those who work within the city, and commuters passing through Lilburn.



POLICE

POLICE DEPARTMENT (3200) (3210) (3203)



STRATEGIC PRIORITIES

#4: Build public trust and engagement.

- Goal 12: Increase communication.
- Goal 14: Provide concierge public services.
- Goal 16: Engage the public.

#5: Protect the community.

- Goal 17: Combat crime and reduce the fear of crime within the community.
- Goal 18: Maintain an average emergency response time of 5 minutes or less.
- Goal 19: Reduce vehicular accidents through traffic enforcement.
- Goal 20: Close criminal cases.

KEY BUSINESS SERVICES

- Emergency response to crimes and urgent situations
- Crime prevention and investigation
- Traffic enforcement and accident response
- Community policing and neighborhood patrols
- Crisis intervention and mental health response
- Maintenance of public records and police reports

UNIFORM PATROL DIVISION

UNIFORM PATROL SECTION UNDER THE OPERATIONS DIVISION (3200)

MISSION: To serve as the frontline of police operations, maintaining visible presence through regular patrols to deter crime and respond to calls for service in the City of Lilburn. Officers conduct preliminary investigations, enforce traffic laws, address community concerns, and respond to emergencies in an ethical manner. As the public's primary contact with law enforcement, they play a crucial role in building community trust while protecting life and property throughout their jurisdiction, always striving to serve the citizens of Lilburn with integrity and respect.

STRATEGIC PRIORITIES

Priority No. 4: Build public trust and engagement.

- Goal 12: Increase communication.
- Goal 14: Provide concierge public services.
- Goal 16: Engage the public.

Priority No. 5: Protect the community.

- Goal 17: Combat crime and reduce the fear of crime within the community.
- Goal 18: Maintain an average emergency response time of 5 minutes or less.
- Goal 19: Reduce vehicular accidents through traffic enforcement.
- Goal 20: Close criminal cases.

KEY BUSINESS SERVICES

- Maintaining a visible police presence in the community through regular patrols
- Responding to emergency and non-emergency calls for service
- Conducting preliminary investigations of crimes and incidents
- Enforcing traffic laws and investigating traffic accidents
- Addressing quality of life issues and resolving community problems
- Building positive relationships with community members
- Protecting life and property within our jurisdiction

2024 ACCOMPLISHMENTS:

1. New patrol zone "Old Town Zone" added to increase visibility downtown.
2. 48% of incidents reported were cleared by arrest.
3. A second K-9 and handler were added to the department.
4. Department of Justice grant was secured for a real-time crime center

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2025-2026:

1. Continue to reduce the average response time for emergency and non-emergency calls.
2. Limit the number of sustained complaints against officers.
3. Reduce the number of at fault vehicle accidents caused by employees.
4. Continue to reduce crime

LONG-TERM ISSUES AND INITIATIVES:

1. Add at least two more patrol positions.
2. Staff vacant patrol positions
3. Implement and incorporate our agency with the other real time crime centers

COMMUNITY OUTREACH-OPERATIONS

COMMUNITY OUTREACH SECTION (OPERATIONS DIVISION) (3200)

MISSION: To build a positive relationship between law enforcement and the Lilburn community. The core mission of this program is to foster trust, improve communication, and create collaborative partnerships that enhance public safety.

STRATEGIC PRIORITIES

#4: Build public trust and engagement.

- Goal 12: Increase communication.
- Goal 14: Provide concierge public services.
- Goal 16: Engage the public.

KEY BUSINESS SERVICES

- Coordinate Neighborhood watch meetings with residents
- Participate in community events such as multi-cultural festivals
- Educate the public through citizen police academies and women self-defense courses
- Establishing partnerships with community organizations, businesses, and faith groups

2024 ACCOMPLISHMENTS:

1. Held an independent National Night Out, with multiple agencies attending.
2. Attended several Spanish speaking podcasts to educate the Spanish speaking community about our department's role in the community.
3. Held 73 safety meetings and presentations for the community.
4. Sponsored 2 Red Cross blood drives.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2025-2026:

1. Conduct Citizen Police Academy
2. Continue to utilize social media as a platform to inform the public and bring awareness to issues.
3. Reach out to Neighborhoods who do not currently have a neighborhood watch program

LONG-TERM ISSUES AND INITIATIVES:

1. Create a Lilburn Police informative Podcast
2. Increase the number of neighborhood watches

SPECIAL OPERATIONS- TRAFFIC UNIT

MISSION: To enhance road safety and ensure efficient traffic management within Lilburn by enforcing traffic laws, investigate accidents, and conduct public education on safe driving practices.

STRATEGIC PRIORITIES

#4: Build public trust and engagement.

- Goal 12: Increase communication.
- Goal 14: Provide concierge public services.
- Goal 16: Engage the public.

5: Protect the community.

- Goal 17: Combat crime and reduce the fear of crime within the community.
- Goal 18: Maintain an average emergency response time of 5 minutes or less.
- Goal 19: Reduce vehicular accidents through traffic enforcement.
- Goal 20: Close criminal cases.

KEY BUSINESS SERVICES

- Enforcing traffic laws
- Conduct accident investigations
- Safe driving education
- Impaired driving prevention
- Accident reconstruction

2024 ACCOMPLISHMENTS:

1. 2,883 Citations issued by the Traffic Unit
2. Two officers became certified phlebotomists to assist in DUI investigations

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2025-2026:

1. Fill vacant Traffic Unit position upon adequate staffing
2. Conduct a educational traffic safety class for citizens

LONG-TERM ISSUES AND INITIATIVES:

1. Apply for the Governor's Office of Highway HEAT grant.

SPECIAL OPERATIONS- CODE ENFORCEMENT

SPECIAL OPERATIONS SECTION- CODE ENFORCEMENT (OPERATIONS DIVISION) (3200) (3210)

MISSION: To protect public health, safety, and welfare by ensuring compliance with local ordinances and regulations related to property maintenance, building standards, zoning, and other municipal codes.

STRATEGIC PRIORITIES

#4: Build public trust and engagement.

- Goal 12: Increase communication.
- Goal 14: Provide concierge public services.
- Goal 16: Engage the public.

KEY BUSINESS SERVICES

- Ensuring properties meet minimum standards for safety and habitability
- Addressing nuisance conditions that affect community well-being
- Educating property owners about their responsibilities
- Working with residents to achieve voluntary compliance
- Taking appropriate enforcement action when necessary

2024 ACCOMPLISHMENTS:

1. Code officers received their “blue” and “red” cards
2. Code officers worked 3,309 proactive cases.
3. Out of 4,655 cases, code enforcement has a 89% clearance rate.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2025-2026:

1. Continue to enforce and work on the most serious violation corridors.

LONG-TERM ISSUES AND INITIATIVES:

1. Work on a new documentation and tracking system for code complaints
2. Work on a supervision program for the senior code enforcement officer.

CRIMINAL INVESTIGATIONS (SUPPORT DIVISION)

CRIMINAL INVESTIGATIONS SECTION (SUPPORT DIVISION) (3210)

MISSION: To investigate serious crimes, gather evidence, and build cases that lead to the successful prosecution of offenders.

STRATEGIC PRIORITIES

Priority No. 4: Build public trust and engagement.

Goal 12: Increase communication.

Goal 14: Provide concierge public services.

Goal 16: Engage the public.

Priority No. 5: Protect the community.

Goal 17: Combat crime and reduce the fear of crime within the community.

Goal 20: Close criminal cases

KEY BUSINESS SERVICES

- Investigating felony crimes such as homicides, assaults, robberies, and other felonies
- Collecting, preserving, and analyzing evidence
- Interviewing witnesses and suspects
- Developing investigative leads
- Preparing detailed case files for prosecution
- Collaborating with prosecutors to ensure cases are trial-ready
- Coordinating with other law enforcement agencies when necessary

2024 ACCOMPLISHMENTS:

1. Investigators were assigned 135 cases to investigate
2. Investigators had a 42.96% clearance rate.
3. Secured funding for a FUSUS real-time crime center

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2025-2026:

1. Conduct a multi-agency proactive ICAC chat investigation as part of the GBI Task Force
2. Reduce Investigator case load.

LONG-TERM ISSUES AND INITIATIVES:

1. Integrate into the FUSUS real time crime center

TRAINING UNIT (SUPPORT DIVISION)

TRAINING UNIT (SUPPORT DIVISION) (3200)

MISSION: To develop professional, skilled, and ethical law enforcement officers through comprehensive education and practical training to meet and exceed the training standards for the State of Georgia.

STRATEGIC PRIORITIES

Priority No. 4: Build public trust and engagement.

Goal 12: Increase communication.

Priority No. 5: Protect the community.

Goal 17: Combat crime and reduce the fear of crime within the community.

KEY BUSINESS SERVICES

- Providing high-quality, standardized training that prepares officers to serve their communities effectively and safely
- Ensuring officers develop the necessary knowledge, skills, and abilities to perform their duties according to legal standards and departmental policies
- Promoting ethical decision-making, cultural awareness, and professional conduct among law enforcement personnel
- Continuously updating training curriculum to reflect current best practices, new laws, and evolving community needs
- Fostering critical thinking and problem-solving abilities that help officers address complex situations in the field

2024 ACCOMPLISHMENTS:

1. All officers received double the state mandated training for a total of 5,757 hours
2. Switched firearms from the older Glock 17 to the new red dot equipped Glock 47
3. Coordinated with Gwinnett Transit to conduct specialized training on arrests on commuter buses.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2025-2026:

1. Open department training for other agencies
2. Conduct advanced driver training.

LONG-TERM ISSUES AND INITIATIVES:

1. Create a comprehensive training program for new Sergeants
2. Develop a more efficient quartermaster system.

PUBLIC RECORDS (SUPPORT DIVISION)

MISSION: To accurately collect, store, and maintain, of all police reports, criminal histories, and related documentation serving as the information management center of a police department.

STRATEGIC PRIORITIES

Priority No. 4: Build public trust and engagement.

Goal 12: Increase communication.

Goal 14: Provide concierge public services.

Goal 16: Engage the public.

KEY BUSINESS SERVICES

- Processing and filing incident reports, arrest records, and other official police documentation
- Maintaining criminal history information and warrant databases
- Providing information to officers, investigators, prosecutors, and other authorized agencies
- Responding to public records requests in accordance with applicable laws
- Ensuring data security and integrity for sensitive information
- Compiling statistical information for departmental analysis and planning
- Goals & Performance Measures

2024 ACCOMPLISHMENTS:

1. The unit completed over 800 background checks, maintained over 800 criminal arrest warrants, processed 2,156 incident reports, and 1,178 accident reports.
2. A new report specialist was hired to replace a retired employee.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2025-2026:

1. Cross train specialists to become more efficient in the unit.

LONG-TERM ISSUES AND INITIATIVES:

1. Develop a standardized training program for records

PROPERTY & EVIDENCE (SUPPORT DIVISION)

PROPERTY AND EVIDENCE (SUPPORT DIVISION) (3200)

MISSION: To maintain integrity, security, and proper documentation of all items that come into police custody.

STRATEGIC PRIORITIES

Priority No. 4: Build public trust and engagement.

Goal 12: Increase communication.

Goal 14: Provide concierge public services.

Goal 16: Engage the public.

KEY BUSINESS SERVICES

- Evidence Preservation: Ensuring that evidence is properly collected, documented, stored, and maintained to preserve its evidentiary value for court proceedings.
- Chain of Custody: Maintaining a detailed and unbroken chain of custody for all items, documenting who handled the evidence, when, and why.
- Property Safekeeping: Properly storing and protecting found property, property for safekeeping, and property seized during investigations until it can be returned to rightful owners or properly disposed of.
- Legal Compliance: Adhering to all legal requirements regarding the handling, storage, and disposition of evidence and property.
- Organizational Efficiency: Implementing efficient systems for tracking, retrieving, and managing large volumes of items.

2024 ACCOMPLISHMENTS:

1. 812 new items were processed into property
2. The transition from a paper box to a plastic bin system was started
3. Over 600 items were purged from the property room.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2025-2026:

1. Achieve a 100% on the evidence room audit.

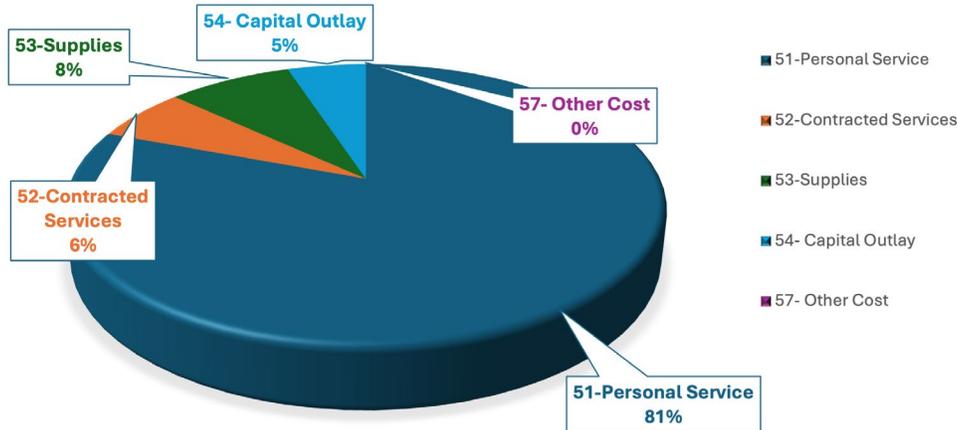
LONG-TERM ISSUES AND INITIATIVES:

Fully transition to a plastic bin system for evidence

POLICE

POLICE DEPARTMENT (3200) (3210) (3203)

POLICE DEPARTMENT ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
100-GENERAL FUND	\$ 4,310,619	\$ 5,742,524	\$ 5,909,705
210- CONFISCATED	\$ 53,574	\$ 40,025	\$ 37,505
220- OPIOD SETTLEMENT	\$ 1,650	\$ 5,000	\$ 10,000
230- SCHOOL ZONE SAFETY ZONE	\$ 87,459	\$ 274,000	\$ 363,890
235-AMERICAN RESCUE PLAN	\$ 12,738	\$ 209,738	\$ -
323- 2017 SPLOST	\$ 319,729	\$ 103,955	\$ -
324- 2023 SPLOST	\$ 230,346	\$ 275,000	\$ 327,935
350-CAPITAL PROJECTS FUND	\$ -	\$ 300,000	\$ -
TOTAL FUNDING	\$ 5,016,114.07	\$ 6,950,242.00	\$ 6,649,035.00

EXPENDITURES BY TYPE			
Police Dept-all divisions	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 4,034,835.70	\$ 4,944,797.00	\$ 5,369,661.00
52-Contracted Services	\$ 164,855.21	\$ 613,127.00	\$ 408,800.00
53-Supplies	\$ 259,601.27	\$ 399,321.00	\$ 534,159.00
54-Capital Outlay	\$ 547,469.32	\$ 401,405.00	\$ 336,415.00
57- Other Cost	\$ 9,352.57	\$ 3,000.00	\$ -
POLICE DEPT TOTAL	\$ 5,016,114.07	\$ 6,361,650.00	\$ 6,649,035.00

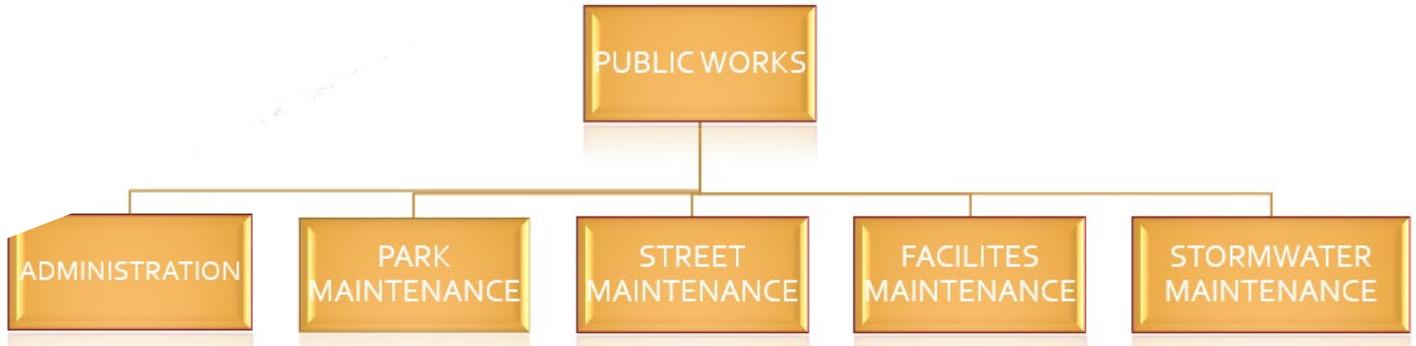
POLICE DEPARTMENT PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
41	43	45	45

PUBLIC WORKS

PUBLIC WORKS (4200)

MISSION: Public Works strives to ensure the safety, health, and welfare of the community by providing high quality and responsive services of a wide variety which includes right-of-way maintenance, street sign maintenance, emergency response, park and trail system maintenance, road system, sanitation issues and assisting with events.

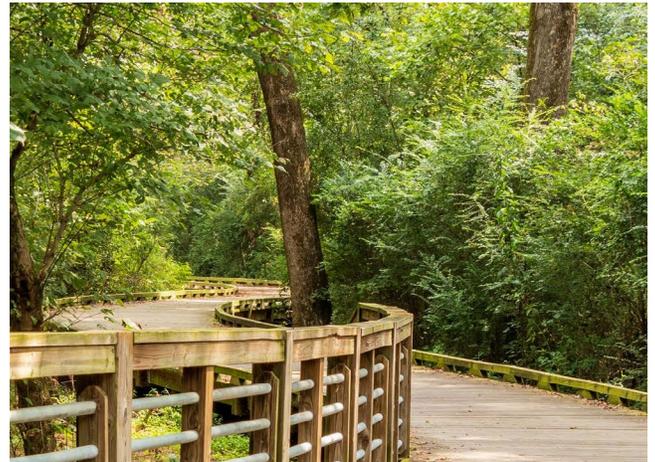


STRATEGIC PRIORITIES

- Create a magical downtown destination
- Build public trust and engagement
- Protect the community

KEY BUSINESS SERVICES

- Park Maintenance
- Street Maintenance
- Facilities Maintenance
- Stormwater Maintenance
- Sanitation
- Emergency Preparedness



PUBLIC WORKS

PUBLIC WORKS (4200)

FUNDING SOURCE				
FUND	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMENDED	FY 2026 BUDGETED
100 - GENERAL FUND	\$ 2,223,633	\$ 2,615,288	\$ 2,988,521	\$ 3,565,907
230 - SCHOOL ZONE SAFETY FUND	\$ 24,651	\$ 87,882	\$ 76,041	\$ 158,050
235 - AMERICAN RESCUE PLAN FUND	\$ 2,098,832	\$ 625,086	\$ 78,242	\$ -
270 - TAX ALLOC.DISTRICT (TAD2)	\$ 156,570	\$ 315,491	\$ 622,000	\$ 1,700,000
323 - SPLOST FUND 2017 ISSUE	\$ 512,398	\$ 162,275	\$ 1,124,332	\$ 1,360,627
324 - SPLOST FUND 2023 ISSUE	\$ -	\$ 606,528	\$ 3,575,000	\$ 8,153,668
350 - CAPITAL PROJECTS FUND	\$ 321,944	\$ 2,090,111	\$ 5,193,700	\$ 2,125,751
TOTAL:	\$ 5,338,028	\$ 6,502,662	\$ 13,657,836	\$ 17,064,003

EXPENDITURES BY DEPARTMENT				
DEPARTMENT	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMENDED	FY 2026 BUDGETED
1565 - GEN GOVT BUILDING/PLANT	\$ 429,974	\$ 532,300	\$ 467,178	\$ 532,351
4200 - HIGHWAYS/STREETS	\$ 3,038,290	\$ 4,139,894	\$ 5,292,258	\$ 10,590,018
4221 - PAVED STREETS	\$ -	\$ 9,350	\$ 3,826,653	\$ 230,000
4250 - STORM DRAINAGE	\$ 11,854	\$ 12,749	\$ 13,000	\$ 13,000
4260 - STREET LIGHTING	\$ 186,011	\$ 204,101	\$ 219,500	\$ 210,000
4270 - TRAFFIC ENGINEERING	\$ 17,532	\$ 8,728	\$ 15,000	\$ 18,500
4520 - SOLID WASTE COLLECTION	\$ 841,437	\$ 988,486	\$ 1,091,499	\$ 1,062,720
4970 - EMERGENCY PREPAREDNESS	\$ 8,790	\$ 3,750	\$ 16,041	\$ 45,000
6100 - RECREATION	\$ 94,188	\$ 38,883	\$ 940,759	\$ 1,881,613
6130 - GREENWAY TRAILS	\$ -	\$ 4,590	\$ -	\$ 1,181,524
6180 - SPLASHPAD MAINTENANCE	\$ 9,228	\$ 7,558	\$ 17,478	\$ 22,478
6200 - PARKS	\$ 555,347	\$ 245,111	\$ 272,128	\$ 302,715
7501-STORMWATER	\$ 145,377	\$ 276,311	\$ 379,295	\$ -
7500 - STORMWATER	\$ -	\$ 30,850	\$ 1,107,047	\$ 974,084
TOTAL:	\$ 5,338,028	\$ 6,502,662	\$ 13,657,836	\$ 17,064,003

ADMINISTRATION

ADMINISTRATION (4260, 4520, 4970)

MISSION: To provide support to the operating divisions within the Public Works Department.

STRATEGIC PRIORITIES

#3: Create a magical downtown destination.

Goal 9: Renovate City Park.

Goal 11: Become the top destination in Georgia for activities during the month of December.

#4: Build public trust and engagement.

Goal 13: Maintain our assets.

Goal 14: Provide concierge public services.

#5: Protect the community.

Goal 17: Combat crime and reduce the fear of crime within the community.

KEY BUSINESS SERVICES

- Street Light maintenance
- Sanitation contract management
- Emergency Preparedness

2024 ACCOMPLISHMENTS:

1. Planned and organized City-wide Recycling education in conjunction with concerned citizens, to increase recycling participation within the city
2. Converted part time public work position to part time admin. position.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

1. Acquire and train part-time staff for administrative office responsibilities.
2. Grow our emergency preparedness training levels & response capabilities.

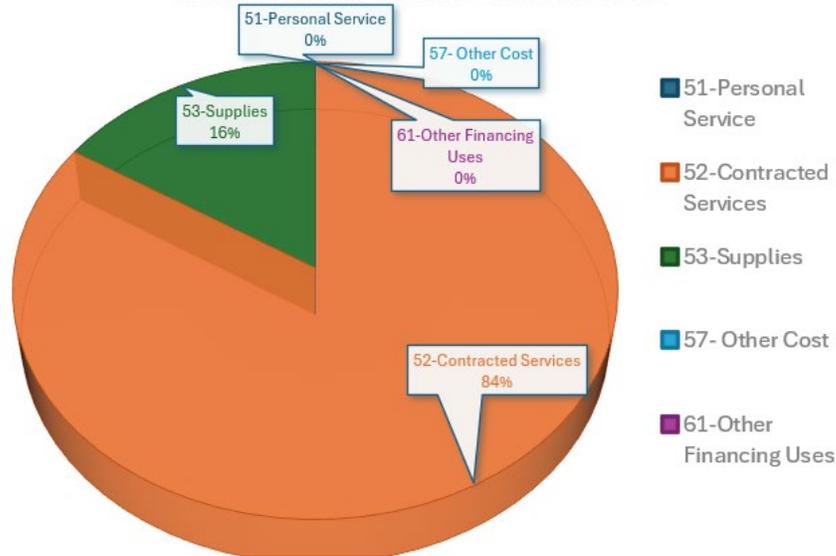
LONG-TERM ISSUES AND INITIATIVES:

1. Continued growth in Emergency preparedness in conjunction with Gwinnett County.
2. Maintain staffing level
3. Need for close contract management with sanitation provider.

ADMINISTRATION

ADMINISTRATION (4260, 4520, 4970)

ADMINISTRATION ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
100- General Fund	\$ 1,196,337.20	\$ 1,310,999.00	\$ 1,297,720.00
230- School Zone Safety Fund	\$ -	\$ 16,041.00	\$ 20,000.00
TOTAL FUNDING	\$ 1,196,337.20	\$ 1,327,040.00	\$ 1,317,720.00

EXPENDITURES BY TYPE			
Administration (4260,4520,4970)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ -	\$ -	\$ -
52-Contracted Services	\$ 992,236.40	\$ 1,107,540.00	\$ 1,107,720.00
53-Supplies	\$ 204,100.80	\$ 219,500.00	\$ 210,000.00
57- Other Cost	\$ -	\$ -	\$ -
61-Other Financing Uses	\$ -	\$ -	\$ -
Parks TOTAL	\$ 1,196,337.20	\$ 1,327,040.00	\$ 1,317,720.00

GRAND TOTAL	\$ 1,196,337.20	\$ 1,327,040.00	\$ 1,317,720.00
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ADMINISTRATION PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
(0)	(0)	(0)	(0)

PARKS

PARK MAINTENANCE (6100, 6120, 6130, 6180, 6200)

MISSION: The Parks Maintenance Division is dedicated to enhancing the quality of life for all residents by providing safe, well-maintained, and inviting park spaces. Through a full-time maintenance team, we ensure that our parks reflect the city's commitment to safety, efficiency, and community pride. In alignment with the City Council's vision, we are committed to renovating the City Park to reflect the charm and historical character of the Old Town district, creating a seamless and welcoming experience for all visitors.

STRATEGIC PRIORITIES

#3: Create a magical downtown destination.

Goal 9: Renovate City Park.

Goal 11: Become the top destination in Georgia for activities during the month of December.

#4: Build public trust and engagement.

Goal 13: Maintain our assets.

Goal 14: Provide concierge public services.

#5: Protect the community.

Goal 17: Combat crime and reduce the fear of crime within the community.

KEY BUSINESS SERVICES

- Park Maintenance
- Splash Pad Operations

2024 ACCOMPLISHMENTS:

1. Planned and organized City-wide Recycling education in conjunction with concerned citizens, to increase recycling participation within the city
2. Converted part time public work position to part time admin. position.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

1. Acquire and train part-time staff for administrative office responsibilities.
2. Grow our emergency preparedness training levels & response capabilities.

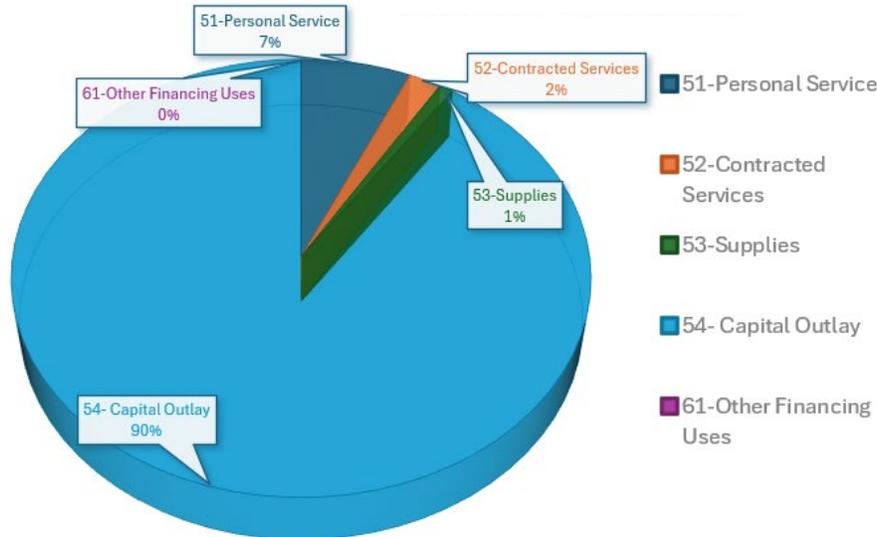
LONG-TERM ISSUES AND INITIATIVES:

1. Continued growth in Emergency preparedness in conjunction with Gwinnett County.
2. Maintain staffing level
3. Need for close contract management with sanitation provider.

PARKS

PARK MAINTENANCE (6100, 6120, 6130, 6180, 6200)

PARKS ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
100- General Fund	\$ 173,144.24	\$ 219,764.00	\$ 325,193.00
235- American Rescue Plan Fund	\$ 32,870.40	\$ 69,842.00	\$ -
323- 2017 SPLOST	\$ 33,810.00	\$ 20,759.00	\$ -
324- 2023 SPLOST	\$ 9,662.54	\$ 920,000.00	\$ 3,063,137.00
350-Capital Projects Fund	\$ 46,655.09	\$ -	\$ -
TOTAL FUNDING	\$ 296,142.27	\$ 1,230,365.00	\$ 3,388,330.00

EXPENDITURES BY TYPE			
Parks (6100,6130,6180,6200)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 135,028.12	\$ 155,726.00	\$ 228,915.00
52-Contracted Services	\$ 111,999.12	\$ 206,589.00	\$ 67,278.00
53-Supplies	\$ 22,090.28	\$ 23,050.00	\$ 29,000.00
54- Capital Outlay	\$ 27,024.75	\$ 845,000.00	\$ 3,063,137.00
Parks TOTAL	\$ 296,142.27	\$ 1,230,365.00	\$ 3,388,330.00

GRAND TOTAL	\$ 296,142.27	\$ 1,230,365.00	\$ 3,388,330.00
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PARKS PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
(6)	(7)	(6)	(6)

HIGHWAYS & STREETS

STREETS MAINTENANCE (4200, 4221, 4221, 4270)

MISSION: The Streets Maintenance Division is responsible for maintaining City right-of-way, maintaining City street signs, chipper service, and providing emergency support in inclement weather.

STRATEGIC PRIORITIES

#3: Create a magical downtown destination.

Goal 9: Renovate City Park.

Goal 11: Become the top destination in Georgia for activities during the month of December.

#4: Build public trust and engagement.

Goal 13: Maintain our assets.

Goal 14: Provide concierge public services.

#5: Protect the community.

Goal 17: Combat crime and reduce the fear of crime within the community.

KEY BUSINESS SERVICES

- Right of Way Maintenance
- Chipper Service
- Street Light Maintenance
- Sidewalk Maintenance

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

1. Acquire full staff
2. Acquire 4-wheel trucks for fleet
3. Grow our emergency preparedness levels
4. Acquire further LMIG funding

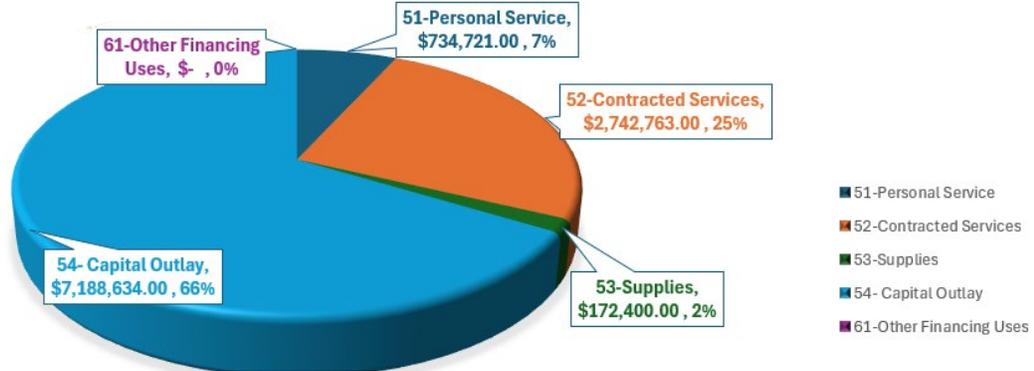
LONG-TERM ISSUES AND INITIATIVES:

1. Emergency preparedness level growth will be ongoing
2. Continual safety training
3. Minimize the number of worker compensation injuries
4. Maintain full staffing levels.

HIGHWAYS & STREETS

STREETS MAINTENANCE (4200, 4221, 4221, 4270)

HIGHWAYS & STREETS ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
100- General Fund	\$ 554,865.52	\$ 598,285.00	\$ 885,521.00
230- School Zone Safety Fund	\$ 87,882.38	\$ 60,000.00	\$ 138,050.00
235- American Rescue Plan Fund	\$ 592,216.08	\$ 8,400.00	\$ -
270- Tax Allocation District (TAD2)	\$ 315,490.90	\$ 622,000.00	\$ 1,700,000.00
323- 2017 SPLOST	\$ 128,465.41	\$ 1,103,573.00	\$ 1,360,627.00
324- 2023 SPLOST	\$ 596,864.97	\$ 2,655,000.00	\$ 5,090,531.00
350- Capital Projects	\$ 1,882,186.65	\$ 4,086,653.00	\$ 1,663,789.00
TOTAL FUNDING	\$ 4,157,971.91	\$ 9,133,911.00	\$ 10,838,518.00

EXPENDITURES BY TYPE			
HIGHWAYS & STREETS (4200,4221,4270)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 487,793.92	\$ 495,585.00	\$ 734,721.00
52-Contracted Services	\$ 312,164.03	\$ 4,719,653.00	\$ 2,742,763.00
53-Supplies	\$ 74,492.28	\$ 95,100.00	\$ 172,400.00
54- Capital Outlay	\$ 3,283,521.68	\$ 3,823,573.00	\$ 7,188,634.00
61- Other Financing Uses	\$ -		\$ -
HWYS & STREETS TOTAL	\$ 4,157,971.91	\$ 9,133,911.00	\$ 10,838,518.00

GRAND TOTAL	\$ 4,157,971.91	\$ 9,133,911.00	\$ 10,838,518.00
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HIGHWAYS & STREETS PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
(8)	(8)	(8)	(8)

FACILITIES MAINTENANCE

FACILITIES MAINTENANCE (1565)

MISSION: To create and support well-maintained City of Lilburn facilities and infrastructure and provide the highest quality service in a responsive and efficient manner.

STRATEGIC PRIORITIES

#4: Build public trust and engagement.

Goal 13: Maintain our assets.

Goal 14: Provide concierge public services.

KEY BUSINESS SERVICES

Building/Facility Maintenance

- 2024 Accomplishments:
- Achieved level 4 safety training for Facilities Manager
- Completed a long-awaited water pipe replacement under the historic Wynne Russell House
- Submitted for Software and tablets funding approval to help better track work orders and work results.

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

1. Historic Wynne Russell House back porch repair
2. Acquire software and tablets
3. Train new Facilities Manager and achieve level 4 safety

LONG-TERM ISSUES AND INITIATIVES:

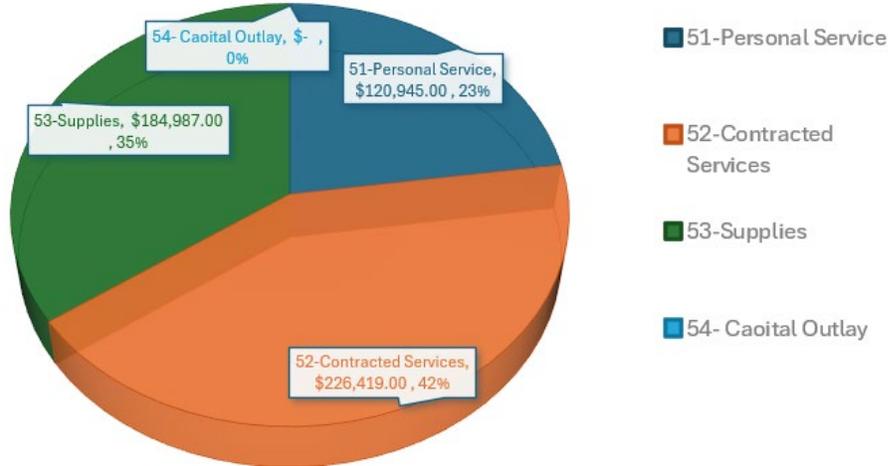
1. Maintaining structures to high standards with current staff level and funding as our infrastructure ages
2. Maintaining level four safety managers in the workforce



FACILITIES MAINTENANCE

FACILITIES MAINTENANCE (1565)

FACILITIES MAINTENANCE ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
100- General Fund	\$ 402,313.24	\$ 467,178.00	\$ 385,389.00
350- Capital Projects Fund	\$ 129,987.04	\$ -	\$ 146,962.00
TOTAL FUNDING	\$ 532,300.28	\$ 467,178.00	\$ 532,351.00

EXPENDITURES BY TYPE			
Facilities (1565)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 78,907.44	\$ 114,330.00	\$ 120,945.00
52-Contracted Services	\$ 235,987.76	\$ 121,480.00	\$ 226,419.00
53-Supplies	\$ 212,859.08	\$ 231,368.00	\$ 184,987.00
54- Capital Outlay	\$ 4,546.00	\$ -	\$ -
Facilities TOTAL	\$ 532,300.28	\$ 467,178.00	\$ 532,351.00

GRAND TOTAL	\$ 532,300.28	\$ 467,178.00	\$ 532,351.00
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FACILITIES MAINTENANCE PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
(1)	(1)	(2)	(2)

STORMWATER

STORMWATER MANAGEMENT (7500, 7501, 4250)

MISSION: The Stormwater Division supports the City Council’s goals to grow responsibly, create a beautiful, healthy downtown destination and build public trust by contributing expertise to planning and permitting development projects and interpreting codes that intend to protect the City’s environmentally sensitive water resources while promoting economic development through best management practices, stormwater awareness and stewardship. supporting quality development downtown, improving the aesthetic and biological habitat of Lilburn City Park and Camp Creek, and building public trust by fully implementing the City’s NPDES Permit, Stormwater Management Program and enforcing erosion control as a Local Issuing Authority. The Stormwater Department is committed to working collaboratively with county colleagues and consulting experts as well as staff in planning/zoning, permitting/business services, building inspections, code enforcement, public works, events, finance and communications to meet City’s regulatory obligations, within timeframes and budgets allocated, and exceed customer expectations for exemplary customer service.

KEY BUSINESS SERVICES

- Storm Water System

STRATEGIC PRIORITIES

- To ensure City grows responsibly and building public trust, maintain the City’s compliance with applicable federal and state regulations, permit requirements and regional programs pertaining to development of public property.
- To ensure the City grows responsibly and to build public trust, maintain local issuing authority with staff expertise to perform in-house ESPC plan reviews, issue permits and inspect sites and transparently demonstrate City’s audit approvals that support renewal of MOA with Gwinnett County Soil and Water Conservation District.
- To grow responsibly and build public trust, demonstrate City’s ability to develop and manage a successful Stormwater Management Program (SWMP), including responsible management of the stormwater utility budget, and fulfillment of Gwinnett County’s commitments as pertains to the Stormwater Intergovernmental Agreement.
- To attract quality developers to downtown (and the city in general) and deter subpar developers, integrate discussion of environmental ordinances and water resource protections and management tools throughout the land development process. Intend to set expectations for complete submittals, responsible construction activity, and post-construction maintenance and concurrently reduce construction violations or efficiently resolve them.
- Build public trust by responding quickly and working directly with citizens, property and business owners to address their stormwater/water pollution concerns and resolve issues following thoughtful investigation and assessments.
- Work with Gwinnett County DWR to improve supplemental education and outreach opportunities to target pet waste as a non-point source of water pollution.

STORMWATER

STORMWATER MANAGEMENT (7500, 7501, 4250)



2024 ACCOMPLISHMENTS:

1. Submitted cumulative Annual Report of stormwater activities prior to June 15 deadline with new consultant staff (approved)
2. Rewrote the City's NPDES Permit for approval by EPD (approved)
3. Rewrote the City's Stormwater Management Program (SWMP) to comply with new regulations (approved with comments pending additional information from Gwinnett County DWR as of 3-27-2025)
4. Presented for CC adoption a local water efficiency code amended building regulations (plumbing code) for audit by Metro North GA Water Planning District (MNGWPD) requiring same (pending approval)
5. Completed training to coordinate 100% of applications that included stormwater/hydrology and ESPC plan reviews in less than 30 days and completed all weekly NPDES inspection and other non NPDES ESPC inspections to result in better qualify residential and commercial sites which may attract better builders or businesses Submitted 100% required monthly, semi-annual and annual reports on land disturbance activities (permits, acres, inspections, violations, etc.) to GA Soil and Water Conservation District and achieved 100% participation in monthly Gwinnett County SWC District meetings to comply with MOA and maintain City's Local Issuing Authority.
6. Attended SESWA fall conference to increase knowledge of current stormwater matters and network with potential future consultants/colleagues.
7. Joined the Gwinnett Stormwater Roundtable Planning committee, supporting collaboration efforts among Gwinnett cities in accomplishing NPDES permit requirements. Spoke at the Spring meeting 3-2025 on BMP Credits as an incentive to compliance.

STORMWATER

STORMWATER MANAGEMENT (7500, 7501, 4250)

SHORT-TERM ISSUES AND INITIATIVES FOR FY 2026:

- Contract implementation for maintenance of City BMP Facilities – new responsibility coordinated with Public Works
- Develop RFP with Finance to successfully bid out engineered design, understand preliminary NEPA permitting and then separate bid construction documents and construction administration for Camp Creek Streambank Stabilization project
 - a. Complete EPD Training modules for implementation of Federal Earmark Grant and assist with construction administration/documentation as it applies to Camp Creek Streambank Stabilization
- Better categorize customer drainage/SW concerns submitted via phone, email, and online (RT) (currently under “General”) to better report on SW workload and successful resolutions.
- Update to clarify the City’s “Stormwater Maintenance Program”, which appears to reflect City Public Works’ responsibilities according to an older version of the SW IGA.

LONG-TERM ISSUES AND INITIATIVES:

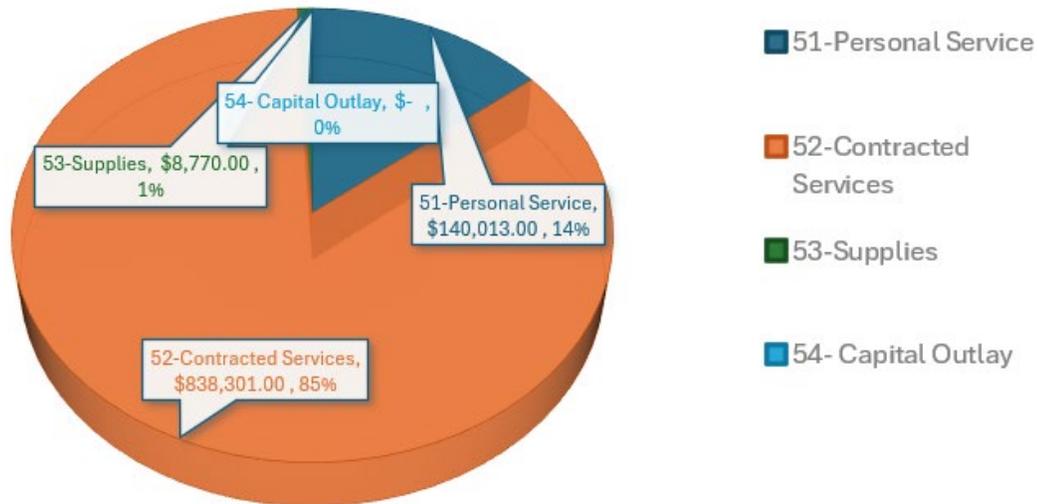
- Maintaining expertise in various associated subject matters (with or without consultants) as changing federal and state regulations impact wetlands, stream buffers, and floodplains (WOTUS). Incorporation of environmental ordinances and development regulations (especially updates to buffer, vegetation and landscape ordinance) and state requirements into a proposed UDO.
- Balancing SWU budget as annual and seasonal fluctuations in rainfall impact regional drainage issues, more capital projects are anticipated, and consultants’ time fluctuates with periodic audits.
- Economic and development industry pressure to vary or waive City environmental ordinances and related regulations or fees as the City grows, costs increase, and watersheds become more impervious.
- Proposed master stormwater/infrastructure plan to identify regional detention opportunities to accommodate continued growth in downtown and address reports of drainage issues in older subdivisions and densifying nodes.



STORMWATER

STORMWATER MANAGEMENT (7500, 7501, 4250)

STORMWATER MANAGEMENT ALLOCATIONS 2026



FUNDING SOURCE			
FUND	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
100- General Fund	\$ 288,628.04	\$ 392,295.00	\$ 672,084.00
350- Capital Projects Fund	\$ 31,282.00	\$ 1,107,047.00	\$ 315,000.00
TOTAL FUNDING	\$ 319,910.04	\$ 1,499,342.00	\$ 987,084.00

EXPENDITURES BY TYPE			
Stormwater (4250,7500,7501)	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Budget
51-Personal Service	\$ 122,649.16	\$ 147,955.00	\$ 140,013.00
52-Contracted Services	\$ 176,790.55	\$ 1,346,037.00	\$ 838,301.00
53-Supplies	\$ 145.33	\$ 5,350.00	\$ 8,770.00
54- Capital Outlay	\$ 20,325.00	\$ -	\$ -
Stormwater TOTAL	\$ 319,910.04	\$ 1,499,342.00	\$ 987,084.00

STORMWATER MANAGEMENT PERSONNEL HISTORY

FY 2023	FY 2024	FY 2025	FY 2026
(1)	(1)	(1)	(1)

GLOSSARY

Abatement

A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System

The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest

The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR

Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization

The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation

A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage

As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation

A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets

Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit

An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report

Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds

Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet

A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments)

Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond

A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record (Bond Register)

The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued

Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue

Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal)

A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget

A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets

All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

GLOSSARY

Capital Budget

An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash

Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow

The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management

The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD)

A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property

Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining

The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance

Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index

The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis

A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden

The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service

The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance

A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds

An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs)

The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity

The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts

A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions

A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure

An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds

Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Financial Statements

Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year

The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets

Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

GLOSSARY

Fixed Costs

Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float

The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit

A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund

An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting

Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP

Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

General Fund

The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds

Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

GASB 34

A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45

This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

Governing Body

A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost

Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls

Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest

Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate

The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments

Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities

Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget

A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid

Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date

The date that the principal of a bond becomes due and payable in full.

Municipal(s)

(As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income

The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note

A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures

A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement

A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget

A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt

A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

GLOSSARY

Performance Budget

A budget that stresses output both in terms of economy and efficiency.

Principal

The face amount of a bond, exclusive of accrued interest.

Program

A combination of activities to accomplish an end.

Program Budget

A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds

Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services

The cost of services that are provided by a vendor.

Refunding of Debt

Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund

An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation

The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues

Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN)

A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond

A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund

Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund

A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund

A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue

The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate

The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure

The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund

In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds

Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance

Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account)

The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent)

The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.