

FISCAL YEAR

ANNUAL BUDGET

2024

JULY 1, 2023 – JUNE 30, 2024



LAWRENCEVILLE
GEORGIA



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Prelude to the Fourth

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DAVID R. STILL
Mayor

Each passing year brings me deeper gratitude for the privilege of serving as your Mayor. New opportunities and challenges continue, but my dedication to our city's enduring financial strength and strategic focus remains unwavering. Together with the City Council, we are committed to ensuring that Lawrenceville continues to thrive.

It is with a profound sense of responsibility that I represent the collective voice and vision of our diverse communities. I believe that by working together, we can forge a path toward an even better tomorrow. My goal is to build a city where engaged citizens and flourishing businesses coexist harmoniously, with inclusivity at the forefront of our efforts.

Spending my entire life in Lawrenceville, my heart swells with pride as I witness our beloved town's remarkable growth and revitalization. Our commitment to the arts is evident through the creation of the Lawrenceville Arts Center, the School of the Arts at Central Gwinnett, Shoe Horn Alley, the Depot District Signage, and our newest addition - the "Sinclair" Kinetic Art installation, with murals to come. Each of these are testaments to our dedication to fostering a vibrant cultural scene in Lawrenceville.

Furthermore, the transformative ReCAST grant continues to open doors to remarkable possibilities in youth and family support, employment opportunities, and mental health resources. By investing in these areas, we are providing the necessary support for our community to thrive.

Through robust enterprise funds, a steady flow of SPLOST revenue, and our unwavering dedication to strategic economic development, the future shines brightly for the heart of Gwinnett. We are confident that our efforts will create a thriving and prosperous city for all residents.

Together, let us embrace the boundless potential that lies ahead as we continue to shape a city we proudly call home. Your engagement and support are vital as we work toward a brighter future for Lawrenceville. I encourage you to join us in our journey and be an active participant in building a community we can all be proud of.

Thank you for entrusting me with the privilege of serving as your Mayor. Together, let us make Lawrenceville a city that represents the best of who we are and what we can achieve.

WELCOME TO LAWRENCEVILLE

Each day, we face new challenges as we work towards the progress and prosperity of our beloved city. With strong financials and thoughtful planning, Lawrenceville continues to move forward on its path of growth and development. This report highlights our collective goals and achievements and reaffirms our commitment to building a thriving community, just as envisioned by our city and community leaders a few short years ago.

Lawrenceville stands strong as a city. Monthly, we welcome new gas and electric customers, reflecting the growth and vitality of our community. To serve you better, we maintain a fully staffed Customer Service department and offer a suite of online services aimed at creating an efficient and pleasant experience for our customers. One such initiative is Open Checkbook, an interactive website providing complete transparency regarding City expenses. By keeping our systems updated on a continual basis, we strive to promote efficiency among our dedicated team of nearly 300 employees.

We firmly believe in the power of community input and collaboration. As such, we provide numerous avenues for our citizens to share their vision with city leaders. We value your ideas, dreams, and concerns and actively encourage your participation in shaping the future of Lawrenceville. Whether it's through voting, engaging in conversations, utilizing social media, participating in community surveys, or contributing to our Comprehensive Plan Update, we are eager to hear from you. Lawrenceville's success lies in building a city that reflects the aspirations and desires of our diverse and vibrant community.

Together, let us continue to foster an environment where our collective efforts and shared values pave the way for a brighter future. I am grateful for the opportunity to serve as your City Manager, and I remain dedicated to ensuring that Lawrenceville remains a city of which we can all be proud.



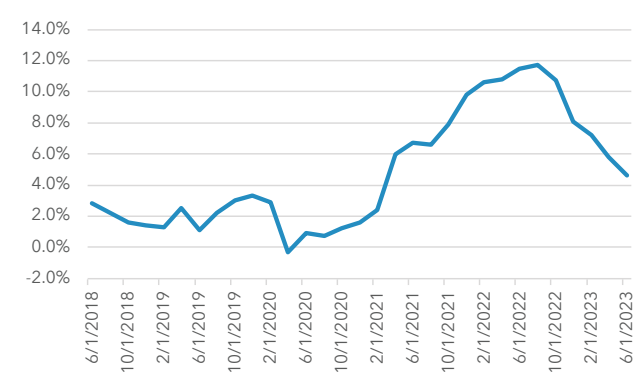
CHUCK WARBINGTON
City Manager

BUDGET MESSAGE

The City of Lawrenceville, like many other local governments, developed our budget with external influences in mind. As a City, we are working to manage inflationary pressures on our operating budget, retain, and attract staff in an employee market and respond to requests from a diverse community. To balance and prioritize the budget, Mayor and Council established objectives for Fiscal Year 2024 to assist in dealing with external forces. The objectives prioritize the City's budget process as the external factors impact the operating and capital costs.

Inflation has and continues to be a major influence on the City's operating and capital budgets. The Atlanta Consumer Price Index (CPI) has shown a declining trend; in recent months however, the inflationary trend is above historical norms for the Atlanta Metro Statistical Area.

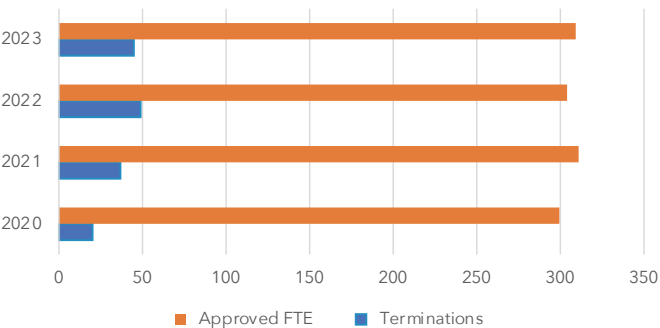
METRO ATLANTA CPI



The City's General Fund Supplies line items increased by 9% for Fiscal Year 2024. Supplies include utilities, uniforms, office supplies, and similar items. These items are critical to the City's operations, and often the City cannot bid or solicit costs on items such as utilities. To reduce utility costs, the City looks at ways to be more efficient with its use of water and electricity.

While the City is managing the impact of inflation on operating and capital costs, the City is experiencing higher-than-normal turnover due to market conditions and staff retirement. The City's turnover ratio is 16%, historically less than 10%. This is causing more significant pressure on salaries as we recruit top talent. Additionally, the City is making fewer changes to benefit plans to retain employees.

EMPLOYEE TURNOVER



The City's Health Fund (employee health benefits) grew by 11.1% for Fiscal Year 2024. The fund's costs increased due to more significant claims and no changes to the plan design. The City continues offering employees and families free medical, dental, and vision coverage. This better-than-market benefit has traditionally helped retain and attract employees.

While the City manages these budgetary issues, the Mayor and Council develop objectives to help prioritize the City's Funds. The objectives for Fiscal Year 2024 are:

- Expand and improve walkability throughout the City
- Become a GMA certified DEI City
- Engage the community to improve citizen involvement and partnerships
- Enhance assistance with homelessness and mental health
- Encourage redevelopment and infill development with an emphasis on safe, livable, and balanced housing
- Encourage small business success

Through these objectives, the City is working to meet the requests of our diverse community by funding sidewalk improvements (\$250,000) and adding trails to our recreation options (\$1,500,000). The City is working with a local non-profit to open its first homeless housing solution (\$500,000 in City Funds and \$200,000 in Department of Justice Funding). Additionally, the City has undertaken a reorganization to create a Community and Economic Development Department to assist small businesses as they interact and grow with the City.

Through the strategic objectives, the City was able to develop a balanced budget; however, future changes in revenue or expenses will be required to maintain a balanced budget, adhere to the City's financial policies, and maintain the City's bond rating. The City is committed to the highest levels of financial management and continues to use forward projections to make sound financial decisions.

HISTORY

Lawrenceville is the Gwinnett County seat and offers a multitude of activities, including dining, shopping, festivals, recreational facilities, the arts, and a beautifully revitalized downtown district. Incorporated more than 200 years ago – Lawrenceville is the second oldest city in the metro Atlanta area. Ever mindful of its history, Lawrenceville's continued vision is to be known as the heart of Gwinnett and the college town of tomorrow, where inclusion is a way of life, new urban living is just living, and art comes to life in a talent-rich, regional epicenter of community.



BEGINNINGS

Incorporated on December 15, 1821, exactly three years to the day after the formation of Gwinnett County, Lawrenceville is named in honor of Captain James Lawrence, the War of 1812 naval commander who gave his crew one of American history's most memorable fighting orders: "Tell the men to fire faster and not to give up the ship; fight her till she sinks!" Though Commander Lawrence died from battle wounds a few days later, the City of Lawrenceville thrived. From the first hearty stock of settlers who lived off the land, citizens of Lawrenceville have long taken pride in establishing and fashioning a strong, viable community.

PHOTO:
The old Lawrenceville fire department

LOCATION

Chosen because of several nearby springs, Lawrenceville's original town square remains the heart of the City. With the inception of the first courthouse, which was built in 1824, and the layout of adjacent property, the farming community took shape and expanded. Locals came to town to buy all sorts of dry goods, or sell produce and livestock. A mixed-use retail and business complex downtown, Honest Alley, commemorates the place where mule buyers and sellers gathered to trade in good faith.

Lawrenceville's first known church in town was Fairview Presbyterian, in 1923. Lawrenceville Academy, Lawrenceville's first known school, was organized in 1924, with the Lawrenceville Female Seminary incorporated by the state legislature in 1837. The current building, constructed in 1855, is Lawrenceville's oldest building and houses the Gwinnett History Museum and is also an event venue.

Among the greatest challenges in the early days was keeping livestock from trampling the courthouse lawn. Attempting to eradicate the problem, city leaders tried all sorts of materials to erect a fence that could withstand both animal and human tampering. However, fire, not beasts, ruined the original courthouse structure in 1871. The Romanesque-style building that stands in its place was designed by Boston architect E.G. Lind. A small balcony on the front corner, used to summon jurors from the square, is a reminder that this was the official courthouse until the Gwinnett Justice and Administration Center's completion in 1988. The building was fully restored by Gwinnett County in 1992 and is a top wedding venue in the area today.

EARLY OCCUPATIONS

In the early days, most residents farmed cotton or otherwise benefited from the industry. One of the first cotton factories, Lawrenceville Manufacturing Company, made goods for Confederate soldiers, and when it burned during the Civil War,

another was built to replace it. Corn, lumber, brick manufacturing, and livestock also fueled the rural economy.

After boll weevils decimated cotton crops and prices plummeted, dairy farming flourished. Then, in the late 1800s through the turn of the century, a much-needed railroad moved people and freight all the way to the eastern seaboard and established Lawrenceville as a valuable transportation hub. Most of the population, however, got around by mule until the first paved road, U.S. Highway 29, appeared in 1929. Only 30 years later, Interstate 85 reached Pleasant Hill Road and put North Georgia on the map. Today, all area highways converge in the center of the City to facilitate commuter travel. In 1966, the first runway was built at Briscoe Field, the Gwinnett County Airport. It handles light general aviation and most corporate jets and is the fourth busiest airport in Georgia.

EMBRACING ITS HISTORY & FUTURE

Reflected in the City's expansive revitalization beginning in 2005, Lawrenceville maintains a healthy respect for her past while heartily embracing the future. The downtown district features a mixture of old and new architecture with several notable buildings, including the Gwinnett Historic Courthouse, the Lawrenceville Female Seminary, and the Isaac Adair House. Rhodes Jordan Park, named for former Mayor H. Rhodes Jordan, is a 162-acre park with a lake, community garden, sports facilities, and walking trails. The Heritage Trail follows a series of 34 medallions throughout the City, each dedicated to the individuals who made a significant contribution to the City throughout its history. With new residences, shopping, dining, and entertainment, including the Lawrenceville Arts Center, redevelopment initiatives make it possible to live, work and play within walking distance.

In 2021, the City of Lawrenceville entered into an intergovernmental agreement with Gwinnett County to create the Lawrenceville Branch of the Gwinnett

County Public Library at the former Hooper-Renwick School site. Through architectural design and historical exhibits, a themed library will preserve and honor the legacy of the former school, which was the only school for African-American children in Gwinnett from 1951-1968.

In January 2022, a historical marker was erected on the City square in remembrance of Charles Hale, a black man lynched on the square in 1911. In 2021, soil from the location of his lynching was collected as part of the Equal Justice Initiative and will be preserved in the National Memorial for Peace and Justice in Montgomery, Alabama.

EDUCATION

The 2006 opening of Georgia Gwinnett College – the nation's first four-year public college created in the 21st Century and Georgia's first four-year public college established in over 100 years – has further enhanced the appeal of Lawrenceville for students, educators, professionals, and business leaders. The liberal arts institution offers bachelor's and associate degrees, as well as graduate programs, in conjunction with the University of Georgia and Georgia State Perimeter College. In 2021, the College Corridor, a 2.2-mile mobility connection between Downtown Lawrenceville and Georgia Gwinnett College opened, which includes a new roadway, bike lane, sidewalk and development opportunities.

From services to sports – Northside Hospital Gwinnett, the Gwinnett Justice and Administration Center, Georgia Gwinnett College, Gwinnett Technical College, and the Gwinnett Strippers Minor League Baseball – Lawrenceville covers all bases.

KEY LEADERSHIP

The City of Lawrenceville is governed by a council-manager form of government. The City Council determines the city policies, and the City Manager is responsible for city operations and execution of set policies. The City Council consists of a Mayor and four Council Members. The Mayor and Council Members are elected at-large for four-year terms.

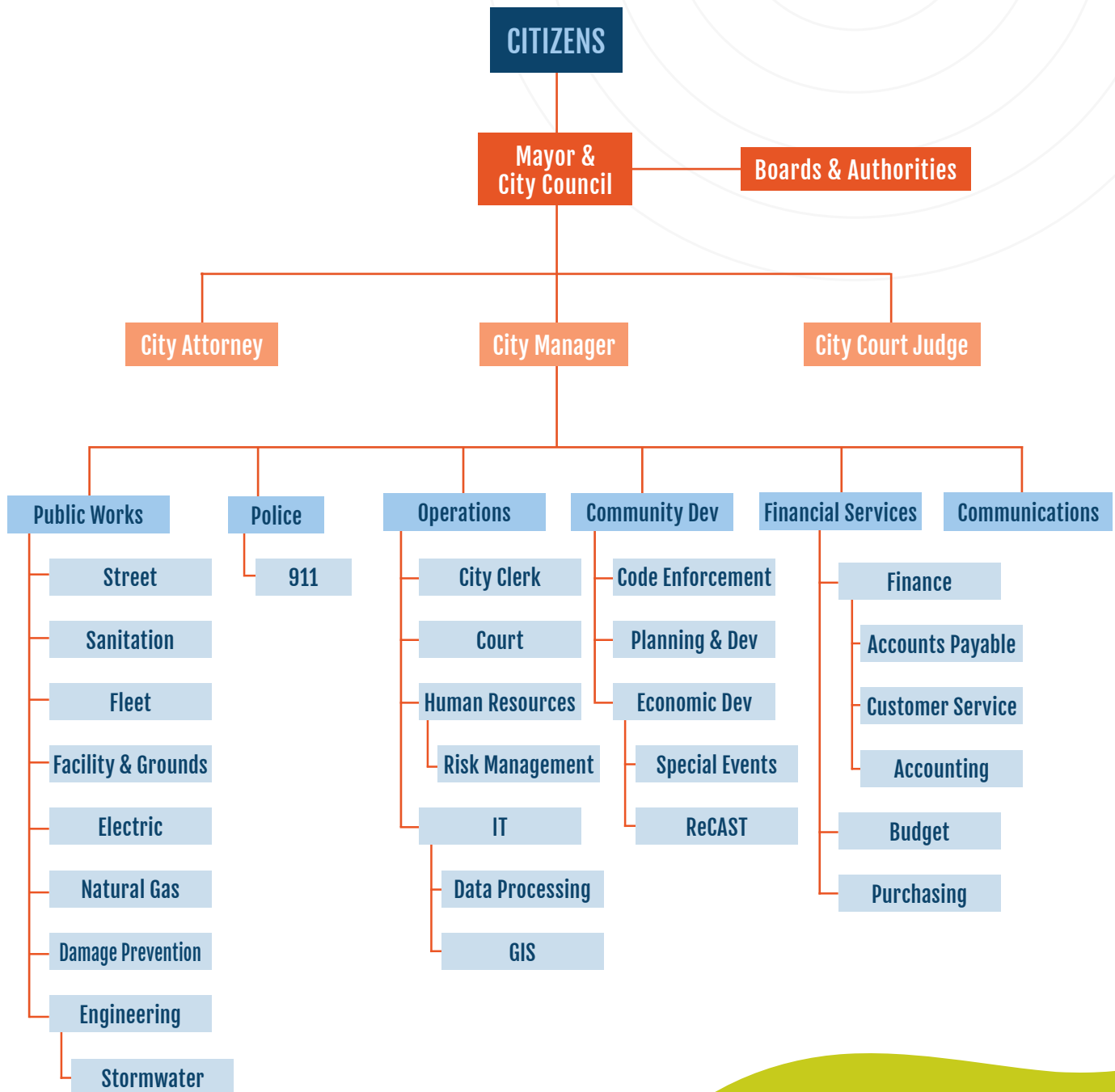


PHOTOS:

Top - Lawrenceville City Hall

Right - Gwinnett Historic Courthouse

KEY MANAGEMENT TEAM



MAYOR & CITY COUNCIL



GLENN MARTIN
Post 1



VICTORIA JONES
Post 2



DAVID R. STILL
Mayor



AUSTIN THOMPSON
MAYOR PRO-TEM, Post 3



**MARLENE
TAYLOR-CRAWFORD**
Post 4

EXECUTIVE TEAM



MICHAEL FISCHER
Assistant City Manager,
Operations



MELISSA HARDEGREE
Chief Communications Officer



KEITH LEE
Chief Financial Officer



CHUCK WARBINGTON
City Manager



BARRY MOCK
Assistant City Manager,
Economic & Community
Development



JOHN MULLIN
Chief of Police



JIM WRIGHT
Public Works Director

PHOTO:
Habitat for Humanity Build



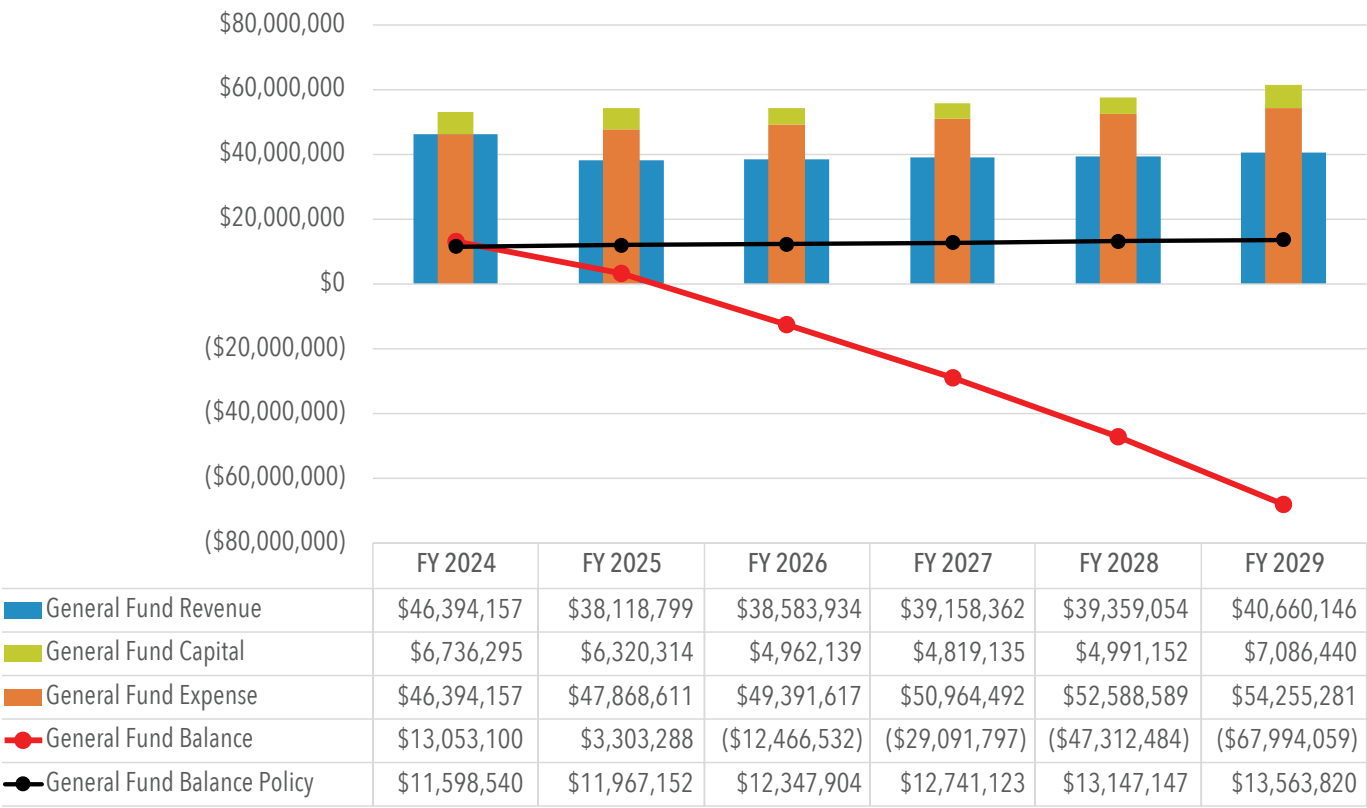
LONG RANGE OUTLOOK

Annually during the Budget Process, the City of Lawrenceville 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: impact on financial policies, required service level changes, and resulting revenue enhancement. The budget provides financial guidance for policy decisions.

ASSUMPTIONS

- The FY 2024 Budget predicts a long-range change in taxes, with a 5% annual growth in the **tax digest** and a 1% annual growth in **franchise taxes, occupation tax, and insurance premium tax**.
- Based on FY 2023 activity, annual revenue from **Fines and Forfeitures** is expected to be \$2,100,000.
- FY 2023 **SPLOST** funds are projected based on an Intergovernmental Agreement with Gwinnett County.
- In our **Enterprise Funds**, the Natural Gas Fund is projected to add 750 customers per year. Electric Fund growth is based on MEAG growth estimates (.33% annually).
- **Salary Changes** are projected in the form of an annual increase of 3% and three additional positions per year.
- **Health Care Costs** are projected to increase by 5% annually.
- Historical inflation data was used to project **Other Operating Costs**.
- **Debt Service included in the assumptions**
 - LBA - Series 2019: \$1,700,000 (FY 2023 - FY 2028)
 - DDA - Series 2020: \$1,440,000 additional (FY 2022 - FY 2028)
- Five-year FY 2024 **Capital Improvement Projects** based on FY 2024 requested.

GENERAL FUND



LONG RANGE OUTLOOK



PHOTO:
Feature Friday Cinderella

RECOMMENDATIONS

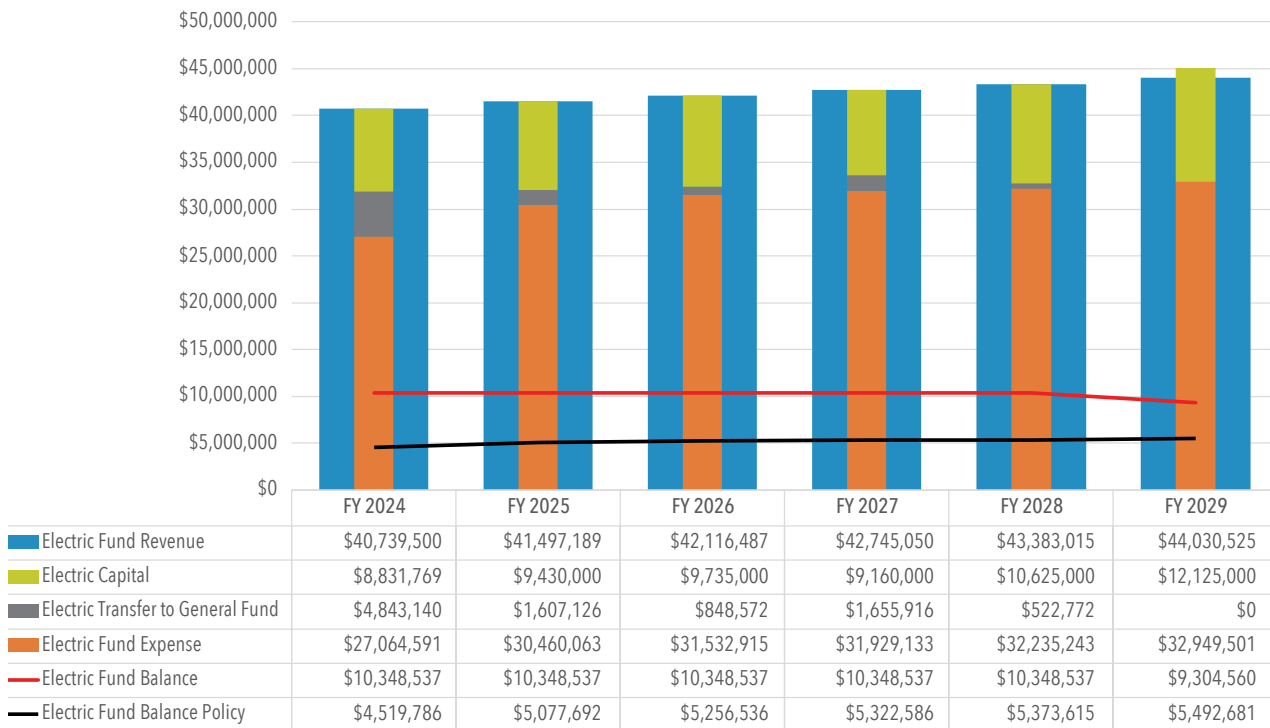
The **Electric and Natural Gas Funds** do not have sufficient revenue to support the General Fund, General Fund Capital, Electric Capital and Gas Capital. Electric and Natural Gas Revenues will need to be reviewed for potential increases prior to FY 2025. Franchise Fees may need to be implemented. Streetlight fees need to be implemented.

A **millage rate increase** has been discussed to meet future fiscal year commitments. Excess operating costs above the assumptions will require either new revenue or expense reductions in other areas. Managing the Capital Plan is critical to the success of the financial plan.

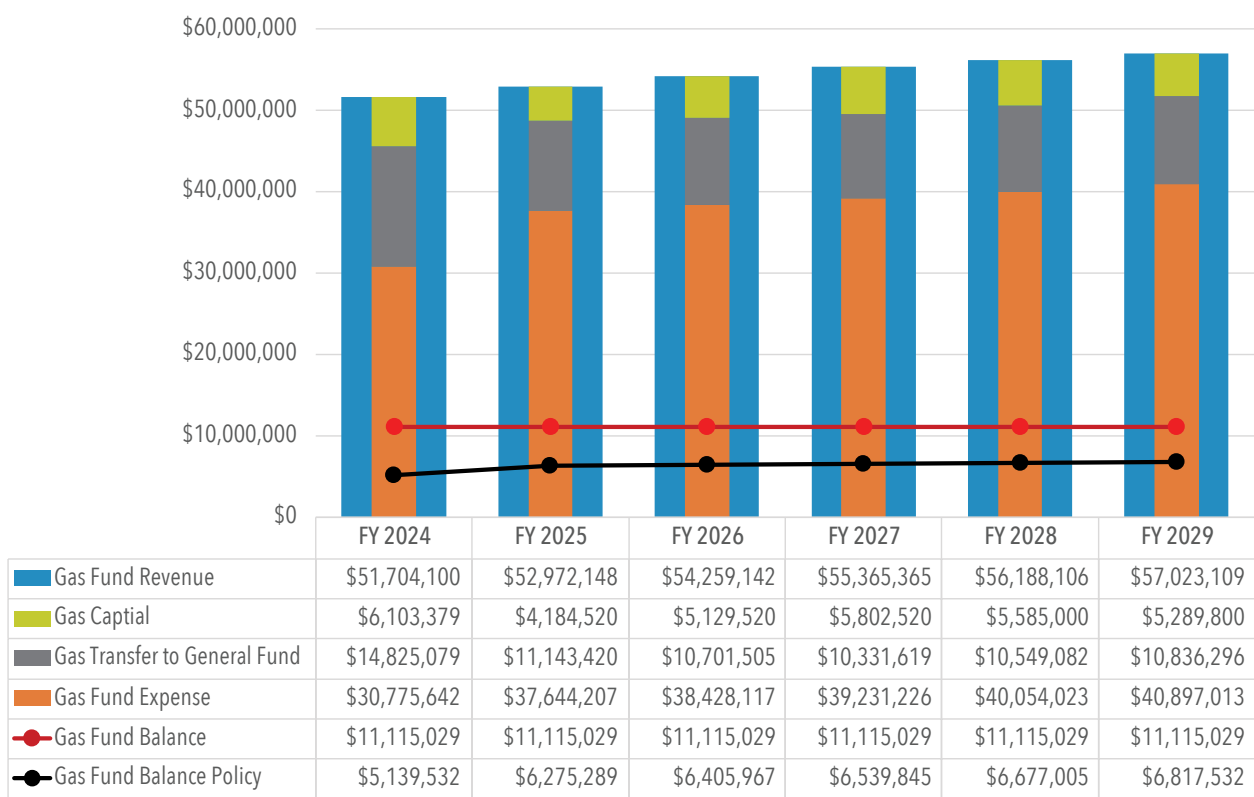
The **Capital Improvement Program** will be evaluated for needs and rightsized for the available funding.

City **Employee Benefits (retirement and health benefits)** will be evaluated for market adjustments.

ELECTRIC FUND



GAS FUND



PHOTOS:
 Left - Chilln-the-Ville Touch-a-Truck
 Center - Natural Gas in the Field

CITY OUTLOOK

While the global pandemic limited our community engagement and slowed some progress within the City, the fiscal strength and stability of the City of Lawrenceville has enabled it to sustain the service and programs that are vitally important to our citizens and customers.

by **CHUCK WARBINGTON**, City Manager



PHOTO:
The Lawrenceville Lawn

STRATEGIC PRIORITIES

- SP-I** Encourage & Support Local Business
- SP-II** Encourage Community & High-Quality Housing
- SP-III** Enhance Mobility
- SP-IV** Enhance Public Safety
- SP-V** Efficient, Engaging & Transparent Operations
- SP-VI** Foster Development
- SP-VII** Infuse & Embrace the Arts



PHOTO: Around the World in the DTL

SP-I: ENCOURAGE & SUPPORT LOCAL BUSINESS

The City will embrace its role of facilitator and champion for local businesses to grow and maintain a strong local economy.

SP-II: ENCOURAGE COMMUNITY & HIGH-QUALITY HOUSING

The City will develop and promote initiatives and ordinances that promote a community that is well-maintained and includes high-quality homes for our diverse and inclusive citizens.

SP-III: ENHANCE MOBILITY

The City will prioritize infrastructure that will maximize community, connectivity, and mobility.

SP-IV: ENSURE PUBLIC SAFETY

The City will pursue policies, models, and initiatives that support a safe community by investing in public safety officers and utility protections to safeguard neighborhood properties, businesses, residents, and visitors.

SP-V: RESPONSIBLE, EFFICIENT & TRANSPARENT OPERATIONS

The City of Lawrenceville will operate under a shared mission designed to provide high-quality services to the community through efficiency of operations, development and retention of staff, and transparency of operations while maintaining financial stability.

SP-VI: FOSTER REDEVELOPMENT

The City will institute forward-thinking land use development with intentional planning and balanced initiatives that promote community growth and innovation.

SP-VII: INFUSE & EMBRACE THE ARTS

Lawrenceville will be intentional about finding opportunities to incorporate art into daily life and support artists and creative organizations in their work.

CITY STRATEGIC PRIORITIES DRAFT FOR ANNUAL BUDGET REPORT FY 2024

- Encourage and Support Local Business
- Encourage High-Quality Housing
- Enhance Mobility
- Enhance Public Safety
- Ensure Responsive, Efficient, and Transparent Operations
- Foster Development (including Community Development)
- Infuse and Embrace the Arts



PHOTO: Lawrenceville Power repairs lines

FY 2024 OBJECTIVES

ENCOURAGE AND SUPPORT LOCAL BUSINESSES (SP-1)

The City passionately embraces its role in supporting local businesses, helping them grow and maintain a robust local economy. We closely engage with business and property owners, facilitating introductions and discussions to address the business community's needs. The City coordinates redevelopment efforts of key downtown areas with the Downtown Development Authority, with our focus extending to expanded business ventures within key areas such as the Depot District, healthcare proximity to Northside Hospital Gwinnett, and industrial endeavors near SR 316 and the Gwinnett County Airport. We extend assistance to foster startup enterprises and maintain our collaboration with Partnership Gwinnett, a vital resource for site selection, talent development, and small business guidance. Through dynamic partnerships with downtown businesses, we orchestrate impactful events showcasing our restaurants and establishments bolstered by promotional and tourism efforts to engage the community. Central to our mission is the support of small businesses, prompting a staff reorganization and establishing a dedicated economic development role focused on their growth. We continue to organize small business forums and expos, providing platforms for entrepreneurs to present their offerings, connect with potential clients and investors, and further fuel our local economy through strategic incentives for new business establishments.

ENCOURAGE HIGH-QUALITY HOUSING (SP-2)

The emphasis of this initiative is on promoting the development and preservation of high-quality housing in the City. To achieve this, there will be a focus on redevelopment and infill development. The redevelopment aims to revitalize and enhance existing neighborhoods, making them more attractive and livable. Infill development entails utilizing vacant or underused land within the City's boundaries for housing, promoting a more balanced and sustainable urban growth. The City will prioritize safe and livable housing options, ensuring residents can access

homes that meet their needs and offer a sense of security and community. The City aims to expand single-family ownership opportunities within the city, in addition to supporting the efforts of the Gwinnett Housing Corporation and their recent affordable housing projects. Strengthening partnerships, the City will continue collaborating with Habitat for Humanity to repurpose surplus property in the Saddle Shoals neighborhood. Moreover, a thorough evaluation of homelessness and mental health programs will be undertaken in coordination with Gwinnett County.

ENHANCE MOBILITY (SP-3)

This initiative aims to enhance mobility and accessibility by prioritizing neighborhood walkability, improving sidewalk connections, and ensuring pedestrian safety. New multi-purpose trails will provide recreational opportunities and alternative transportation. Biking and pedestrian safety projects will result in a more bike-friendly city. A Comprehensive Transportation Plan will encompass all modes of transportation, including implementing the Greenway Masterplan. Developing a Car Charging Station Strategic Plan will consider grid capacity and funding. These efforts contribute to a walkable city, boost tourism, enhance safety, drive economic development, and foster community satisfaction in Lawrenceville.

ENHANCE PUBLIC SAFETY (SP-4)

This initiative focuses on reinforcing public safety measures by enhancing walkability and sidewalk connectivity, mirroring the goals of SP-3. This endeavor ensures residents' safety and security as they navigate the City and includes the creation of multi-purpose trails for recreational use. Committing to a safe community continues through increased investment in public safety officers safeguarding neighborhoods, businesses, and residents. FY 2024 priorities encompass expanding police-community engagement staffing, adding a bicycle unit, creating a Pavement Management Plan for roadway maintenance, communicating the F.I.R.S.T. Transitional Housing Project and Co-Responder Program, and implementing the Stormwater Masterplan and Downtown Parking and Signage Plan.

ENSURE RESPONSIVE, EFFICIENT, AND TRANSPARENT OPERATIONS (SP-5)

The City of Lawrenceville aims to provide exceptional community services through streamlined operations, staff development, and financial stability. This initiative enhances operational responsiveness, efficiency, and transparency for Lawrenceville residents while actively pursuing the Georgia Municipal Association (GMA) certification for Diversity, Equity, and Inclusion (DEI) to underscore our dedication to fostering an inclusive environment. This commitment involves promoting equity and expanding cultural competency within city operations and services to ensure fair and respectful treatment of all residents.

PHOTO:
Lawrenceville
Arts Commission
Community Mural



In addition, the City plans to update Capital Projects based on current market costs, monitor project equipment/material delivery, analyze revenue streams (Occupational Tax Fee Structure, Electric Rate, Street Light Fee, Gas Rate, Property Tax Millage Rate), review and update city ordinances/policies/plans, continue AMI (digital) utility meter conversion, and bolster community engagement and communication with the public.

FOSTER DEVELOPMENT (INCLUDING COMMUNITY DEVELOPMENT) (SP-6)

The City of Lawrenceville is dedicated to fostering overall community development. To achieve this, the City will continue pursuing becoming a GMA-Certified DEI City, as referenced in SP-5, while actively engaging the community to amplify citizen participation and establish collaborative partnerships that encourage shared responsibility. Initiatives like the Good Neighbor Initiative for Code Enforcement will empower residents to proactively maintain their neighborhoods alongside a concerted glass recycling campaign, promoting eco-consciousness. Strengthening police-community relations, the Student Police Academy and ReCAST will cultivate trust and comprehension. The City will advocate for well-rounded and sustainable growth, prioritizing secure and habitable housing options aligned with

SP-2 and supporting those facing homelessness and mental health challenges through projects like the F.I.R.S.T. Transitional Housing Center and expanding the police co-responder program.

INFUSE AND EMBRACE THE ARTS (SP-7)

The City of Lawrenceville is dedicated to fostering community engagement and partnerships through diverse arts projects and events and actively participating in community arts programs to inspire creativity and cultural expression. By embracing the arts, the City aims to create an inclusive, vibrant environment that honors its residents' talents and diversity. This commitment involves intentionally incorporating art into daily life, supporting artists and creative organizations, and advancing the City through strategic investment. The vision and support of the staff, Mayor, and Council in setting these goals are acknowledged as Lawrenceville boasts state-of-the-art facilities, a thriving downtown square, and cultural and recreational hubs like the Lawrenceville Arts Center, Lawrenceville Lawn, and Rhodes Jordan Park, welcoming individuals and families from around the world. The City's proximity to Atlanta complements its self-sufficiency, making Lawrenceville a beautiful and fulfilling place.

Business services and or department goals that support strategic goals by the department.							
	SP-I	SP-II	SP-III	SP-IV	SP-V	SP-VI	SP-VII
Department	Encourage & Support Local Business	Encourage Community & High Quality Housing	Enhance Mobility	Ensure Public Safety	Efficient, Engaging & Transparent Operations	Foster Development	Infuse & Embrace the Arts
City Clerk					•		
City Manager		•	•	•	•		•
Code Enforcement		•		•	•		
Communications		•	•	•	•		•
Court				•	•		
Damage Prevention				•	•		
Economic Development	•	•			•		
Electric	•	•		•	•		
Engineering		•	•	•	•	•	
Facility & Grounds		•			•		
Finance	•	•			•		
Fleet				•	•		
Gas	•	•		•	•		
Human Resources					•		
IT					•		
Planning & Development		•	•	•	•	•	
Police				•	•		
Public Works		•	•	•	•		•
Sanitation		•	•	•	•		•
Streets		•	•	•	•		•

PERFORMANCE MEASURES

FINANCE	Est 2023	2022	2021
Percentage of phone calls answered by Customer Service	96%	95.51%	95.9%
Percentage of satisfaction surveys that rate Customer Service as average or above	83.50%	83.10%	82.5%
Percentage of invoices paid within 30 days of invoice date	92%	91.90%	93.5%
CODE ENFORCEMENT			
Average number of business days taken to perform an inspection	2	3	3
Percentage of code complaints investigated within 48 business hours	95%	90%	95%
Percentage of self-initiated Code Enforcement calls	10%	10%	5%
POLICE			
Average response time for dispatched calls	5:39	5:34	5:44
Number of self-initiated police calls	56937	51759	66057
HUMAN RESOURCES			
Turn-over rate full time non-sworn staff	12%	13.05%	11.50%
Turn-over rate full time Public Safety employees	11.32%	12.34%	12.30%
Average number of days to fill vacant positions (Non-Sworn)	20	21	23.67
Average number of days to fill vacant positions (Sworn)	45	45.27	43.92
Number of days lost to injury by way of Worker's Comp.	1335	1557	1213
RISK MANAGEMENT	Est 2023	2022	2021
Number of vehicle accidents with liability	21	14	21
CITY CLERK			
Average number of days to complete Open Records Request	3	6	3 days
SANITATION			
Average number of days to resolve a solid waste residential complaint	1	2	3 days
Average number of days to resolve a solid waste commercial complaint	1	1	1 day
Residential complaints annually	40	50	300
Commercial complaints annually	32	32	40
PLANNING & ZONING			
Average number of business days taken to perform a building plan review	10	7	10
Average number of days to perform tenant name change inspections	1	1	1
Average number of days to perform building permit inspections	1	1	1
Average number of days to perform re-inspections (failed inspections)	1	1	1
Average number of days to return phone calls	2	2	2

DEMOGRAPHIC INFORMATION 2024 [LAWRENCEVILLE, GA]

POPULATION



[Population estimates, U.S. Census, July 1, 2022]

GEOGRAPHY

2,248.3

[Population per square mile]

13.62

[Land area in square miles]



TRANSPORTATION

[Mean travel time to work, workers age 16 years+, 2017-2021]

AGE AND SEX

Persons under 5 years	6.6%
Persons under 18 years	25.5%
Persons 65 years+	11.5%

INCOME & POVERTY [2017-2021]

Median household income (in 2021 dollars)	\$51,242
Per capita income in past 12 months (in 2020 dollars)	\$27,521
Persons in poverty	17.5%

RACE & HISPANIC ORIGIN

White alone	39.9%
Black or African American alone	35.4%
American Indian and Alaska Native alone	0.5%
Asian alone	6.6%
Native Hawaiian and Other Pacific Islander alone	0.2%
Two or More Races	8.7%
Hispanic or Latino	23.7%
White alone, not Hispanic or Latino	31%

FAMILIES & LIVING ARRANGEMENTS [2017-2021]

Households	11,205
Persons per household (2017 - 2021)	2.68
Living in same house 1 year ago, percent of persons age 1 year+	84.7%
Language other than English spoken at home, percent of persons age 5 years+	35.3%

EDUCATION [2017-2021]

High school graduate or higher, percent of persons age 25 years+	84.4%
Bachelor's degree or higher, percent of persons age 25 years+	26.0%

PHOTO:
Lawrenceville Lawn Fountain



FINANCIAL POLICIES & PROCEDURES

BALANCED BUDGET

The development and management of the City of Lawrenceville's Annual Budget and Program for Services is governed by formal policies, accepted practices, and the City of Lawrenceville's budget principles. The principles that guide the development of the City of Lawrenceville's budget are a balanced budget where current year revenue is equal to or is greater than operating expenses and maintenance capital; unassigned fund balance is used for one-time capital/operations. A number of the other pertinent policies and practices are outlined in this section.

BUDGET PROCESS

The City of Lawrenceville's budget process is designed to meet the service needs of the City by integrating the planning and implementation of City programs and objectives with the allocation of resources sufficient to support such services and projects. The framework of the City budget is built with the following purposes in mind:

- Establishes a plan of policy and operation, which allocates resources of the City to achieve specific city goals and objectives, and guides the City's activities;
- Provides management information as a comprehensive recording of information relative to both the character and scope of City activity; and,
- Establishes financial control by controlling through prioritization of programs/projects the allocation of revenue to various activities and allowing public officials, administrators, and citizens to ensure legality, accuracy, and conformity to legislative and administrative standards.

The main feature in the development of this budget document is to present the information in such a way as to be readable and understandable to the general public while providing sufficient detail in the financial, program, and policy information to guide the departments in program performance and to assist management and public officials in program evaluation and monitoring.

The budget cycle consists of three distinct phases: Development and Preparation, Review and Adoption, and Execution.

DEVELOPMENT AND PREPARATION:

Departments develop and submit the initial budget requests to Budget staff. The departments base these initial requests on continuing and new activities and programs to meet goals established by City Management and the Mayor and Council. The Budget staff work with the City Manager to review department requests, to compare the projected revenues against the requested

expenditures by fund. The City Manager refines the requests and develops the Manager's Proposed Budget which is presented to the Mayor and City Council.

REVIEW AND ADOPTION:

The Mayor and City Council review the proposed budget, hold public hearings, and adopt the budget for the upcoming fiscal year.

EXECUTION:

The City Manager and the Office of Strategic Planning and Budgeting work throughout the year to execute and monitor the City's budget. Services, programs, and projects in the Approved Budget are carried out by City departments.

Each monthly budget report is submitted to the City Manager and Mayor and Council to provide a status report on revenues and expenditures. The Office of Strategic Planning and Budgeting also reviews and approves all check requests and requisitions for accuracy. Departments are not allowed to exceed expenditures at the department by fund level.

BASIS OF BUDGETING/ACCOUNTING

All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Our budget is balanced, where revenues meet or exceed expenditures.

Basis for budgetary purposes, revenues, and expenditures are recognized on the modified accrual basis to include encumbrances, which measure cash and all other financial assets that can readily be converted to cash.

The basis of accounting for the governmental funds is modified accrual and the basis of accounting for the proprietary funds is full accrual.

Full accrual recognizes economic events regardless of when cash transactions occur. Full accrual only requires reasonable assurance that the cash will be collected, while modified accrual accounting provides greater assurance that the cash will be available to pay liabilities when they come due.

FINANCIAL POLICIES AND PROCEDURES

The Lawrenceville City Council has adopted a set of financial policies to govern the financial management of the various City funds. The practice of these policies has enabled the City to maintain an AA uninsured rating with Moody's and Standard and Poor's. These policies cover 1) Budget Amendments for expenditures, 2) Budget Amendments for revenues, 3) Budget Transfers for expenditures, 4) Budget Transfers for revenues, and 5) City's Investment Policy. The City of Lawrenceville has also established procedures for 1) deposits, 2) deferred revenue, 3) disposal of assets, 4) purchasing, 5) petty cash, 6) acceptance of checks, 7) change drawer fund 8) purchasing card, 9) contracts, and 10) returned checks.

The City has developed financial policies to ensure that the City's financial resources are managed in a prudent manner. The City maintains the goal of a structurally balanced budget to achieve long-term financial stability for the community. Current revenue will be sufficient to support current operating expenditures plus recurring capital (defined as "balanced budget"). Unreserved fund balances of three month's operating expenditures will be maintained in the General Fund. Additional fund balance can be used for nonrecurring capital or nonrecurring operating expenses. However, if projected revenue in future years is not sufficient to support projected requirements, an unreserved ending balance may be budgeted to achieve structural balance. This year's budget is also reviewed in respect to how the decisions made this year will affect the City's revenues and expenditures in the following years.



LAC Grand Stage

REVENUE AND EXPENDITURE POLICIES

Current expenditures (both operating and recurring capital) are to be financed with current revenues. Fund balance in excess of authorized reserves will be used for one time capital purchases. The City shall avoid budgetary procedures

that balance current expenditures through the obligation of future resources, or which finance on-going expenditures with one-time revenues. The City shall strive to avoid short-term borrowing to meet operational budget requirements. Nevertheless, this policy shall not prohibit short-term borrowing should a critical need arise.

Revenue estimates are based on historical trends and current information. The two largest revenue sources of property tax and other taxes are based upon historical data. User fees such as electric, gas, solid waste, and stormwater rates are based on current number of users and historical trends.



Lawrenceville
Female Seminary Fountain

BUDGET TRANSFERS AND AMENDMENTS

Since a budget is an estimate of revenues and expenditures, the budget management process does allow for transfers and amendments to the budget. The City of Lawrenceville Budget Amendment/Budget Transfer process is regulated by the Official Code of Georgia Annotated and local policies. The level of control, the level at which budgeted expenditures may not legally exceed budgeted revenues plus allocated fund balance, is set at a minimum at the department level for each fund. Any increase in appropriation in any fund for a department of local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among department, shall require the approval of the governing authority.

Budget Amendments require approval of the governing authority. Any increase in appropriation in any fund for a department that does not qualify as a Budget Transfer, shall qualify as a Budget Amendment and require approval of Council at any regular or special meeting of Mayor and Council.

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a five-year program and details anticipated expenditures as well as the accepted sources of funding. Capital requests are funded through fund balance, bond proceeds, grants, impact fees or other specially designated revenue sources.

The first year of the CIP is incorporated into the Annual Budget and Program for Services and is commonly known as the Capital Budget for the fiscal year. The Capital Budget is the governing body's annual appropriation for capital spending and authorizes specific projects and appropriates specific funding for these projects. The subsequent or outlying years of the CIP are updated and revised each year to reflect the changing needs and priorities of the City. Projects and financing sources listed in the CIP for years other than the first year are not authorized until the Annual Budget and Program for Services for those years is legally adopted. The outlying years serve only as a guide for future planning and are subject to further review and modification in subsequent

years. Funding decisions are based upon the type of project. Recurring or maintenance projects are funded using operating revenues just like an operating expense. One time projects can use undesignated unreserved fund balance as a funding source. Other funding sources include federal and state grants, impact fees, bond issues, hotel/motel tax funding for trails, and enterprise funds.

Capital Assets are those things the City owns that cost a considerable amount of money and are intended to last a long time, such as buildings, land, roads, and vehicles. For an item or project to be considered a capital asset by the City, the project or purchase must have an initial purchase cost of \$5,000 or more and last more than two years. However, the Capital Budget may have items in it that are not considered Capital Assets.

In order to effectively manage and track these items and projects, capital projects funds have been created. With the exception

of enterprise funds and E-911 fund, acquisition of all capital assets including all capital projects will be conducted through the capital projects funds.

After the annual audit has been completed the unspent and unencumbered balances of each capital project approved in the current year's budget will be re-allocated in the following fiscal year to their respective projects.

ACCOUNTING POLICIES

The budgeting and basis of accounting policies of the City of Lawrenceville conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments. The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund level, government funds use the modified accrual basis of accounting. All government fund types, expendable trust funds and agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available).

"Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities in the current period. The City considers revenues as available if they are collected within 60 days after year-end. Those revenues considered susceptible to accrual are property taxes, charges for services, sales taxes, fines, forfeitures, interest income, and intergovernmental grants. Revenues from licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.



PawFest

In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used for guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based on the expenditures recorded. In the other type, monies are virtually unrestricted as to purpose of expenditure and are nearly irrevocable (i.e., revocable only for failure to comply with prescribed compliance requirements, such as equal employment opportunity). These resources are reflected as revenues at the time of receipt or earlier if they meet the criteria for availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related liabilities are incurred. Exceptions to this general rule include: 1) accumulated unpaid vacation, judgments, and claims which are not expected to be paid out of "available spendable resources"; 2) principal and interest on general obligation long-term debt which are recognized when due, and 3) inventory of materials and supplies which are recorded as expenditures when they are consumed.

Enterprise funds utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The following is a summary of the more significant policies:

FUND ACCOUNTING/FUND STRUCTURE

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equities, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds in this budget are grouped into generic fund types and two broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund: The General Fund accounts for resources that are generally not dedicated for a specific purpose. Most services provided are basic to the everyday operation of a municipality.

MAJOR REVENUES

- Property Tax
- Franchise, Alcohol, Business/Insurance Taxes
- Fines and Forfeitures
- Licenses and Permits

PRIMARY SERVICES

- General Administration
- Planning
- Financial Services
- Fire Protection
- Police Protection
- Parks
- Transportation Services

Special Revenue Funds: Used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. Special Revenue Funds currently used are: Confiscated Assets Funds, E-911 Fund, Motor Vehicle Rental, and Hotel/Motel Revenue Fund.

MAJOR REVENUES

- E-911 Charges
- Confiscated Assets
- Hotel/Motel Tax Primary Services
- E-911 Call Center
- SWAT and Crisis Negotiation
- Economic Development
- Tourism and Marketing

PROPRIETARY FUNDS

Enterprise Funds: Enterprise Funds are used to account for operations: 1) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis are to be financed or recovered primarily through user charges; or 2) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/ or net income is appropriate for capital maintenance, public policy, management control, or accountability or other purposes. The City currently operates four enterprise funds: Solid Waste Fund, Electric Fund, Gas Fund, and Stormwater Utility Fund.

MAJOR REVENUES

- Solid Waste
- Stormwater
- Electric
- Gas Charges

PRIMARY SERVICES

- Solid Waste, Recycling and Yard Waste Collection
- Stormwater Management
- Electric Purchases and Distribution
- Gas Purchases and Distribution

Internal Service Funds: A type of Proprietary Fund used to account for the financing of goods or services provided on a cost reimbursement basis by one department to other departments. The City has four internal service funds: Risk/Liability Fund, Worker's Compensation Fund, Group Benefits Fund, and Fleet Services Fund.

MAJOR REVENUES

- Charges To City Departments Primary Services
- Risk Management Services
- Group Benefits
- Employee Professional Development
- Fleet Services

FUND EQUITY POLICY

In a government there are two major classes of funds, Governmental and Proprietary. The Proprietary funds operate very similar to private-sector businesses. How much an individual customer pays typically will vary depending upon the quantity of goods or services.



For the Proprietary Funds the focus is the inflows and outflows of economic resources (changes in net assets).

Changes in net asset are recognized as soon as the cause of the change occurs, regardless of the timing of the

related cash flows. Another way of looking at this is revenues are recognized as soon as they are earned, and expenses are recognized as soon as a liability is incurred. Equity of the Proprietary Funds is reflected with the terminology "Net Assets."

NET ASSETS

The term Net Assets is the terminology used for the equity of the Proprietary Fund and will also be in the Government-wide financial statements. Net Assets are also broken into three classes; invested in capital net of related debt, restricted, and unrestricted.

INVESTED IN CAPITAL NET OF RELATED DEBT

Invested in capital net of related debt is equal to the capital assets minus any outstanding balance of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the government.

RESTRICTED NET ASSETS

Restricted net assets include net assets that are not subject solely to the government's own discretion. This category would include resources subject to externally imposed restrictions (creditors, grantors, contributors, laws/regulation of other governments, constitutional provisions.) Restricted net assets cannot report a negative balance. If the liabilities exceed those assets, the excess is to be reported as reduction of unrestricted net assets.

UNRESTRICTED NET ASSETS

Any remaining balance of net assets is reported as unrestricted net assets.

Most functions of a typical government however are supported by taxes rather than by user charges. These tax-supported or governmental functions operate quite differently from the business model just described. Normally, there is no direct relationship between how much an individual taxpayer pays and the quantity



RESTRICTED FUND BALANCE

Restricted fund balance includes the value of resources that are limited in how they may be used by external enforceable legal restrictions. This may be the result of other governments through laws and regulations, grantors or contributions through

agreements, creditors through debt covenants or other contracts, and enabling legislation that limits how revenue can be used.

COMMITTED FUND BALANCE

Committed fund balance includes the value of resources that are limited by the Mayor and Council. Further, the limitation that has been placed on the resources can only be removed by similar action that committed these resources in the fund balance.

ASSIGNED FUND BALANCE

Assigned fund balance includes resources that the government has intentions for use but are not externally restricted or committed through formal action by the Mayor and Council. The Mayor and Council approve who has the authority to assign these resource values. An example would be the buyers issuing purchase orders for goods or services which are under the dollar threshold for Mayor and Council's approval.

PHOTOS:

Opposite page- Playground at The Lawn

Left - Downtown Digital Kiosk

Below - Dominick's on the Square

of goods and services that the same taxpayer receives. For example, the City does not charge every time the Code Enforcement officer is sent to a call, likewise we do not charge the victim for the Police to make an arrest. Because of these differences the governmental funds measurement focus is based on inflows and outflows of the current financial resources (changes in net expendable assets). Further, changes in net expendable assets must have a near-term impact. Thus inflows are recognized only if they are available to liquidate liabilities of the current period within sixty days of year end. Similarly, future outflows typically are recognized only if they are a drain on current financial resources. Equity of the Governmental Funds is reflected with the terminology of "Fund Balance".

FUND BALANCE

The Governmental Accounting Standards Board Statement Number 54 (GASB 54) requires five components of fund balance; non-expendable, restricted, committed, assigned, and unassigned.

NON-SPENDABLE FUND BALANCE

Non-spendable fund balance includes the value of the City's assets that will never be converted to cash. These include but are not limited to prepaid items and inventories. This will also include assets that will not convert to cash soon enough to affect the current period such as long-term receivables and the non-cash assets held for resale such as land.



UNASSIGNED FUND BALANCE

Unassigned fund balance includes the remaining resources that have not been classified in the above categories. Only the General Fund may have a positive fund balance in this category. All other governmental funds will only have this classification, if the remaining resources are negative to balance the fund.

STABILIZATION FUNDS

Adequate fund balance in the governmental funds and net assets in the proprietary funds are a necessary component of the City's overall financial management strategy and a key factor in the external agencies' measurement of the City's financial strength.

Maintenance of fund balance and net assets assures adequate resources for cash flow and to mitigate short-term effects of revenue shortages.

The City shall maintain stabilization funds required by ordinance and/or bond covenants. The stabilization fund in the General Fund shall be 25% of budgeted expenditures. The Enterprise Funds shall have working capital of 16.67%.

All expenditures drawn from stabilization funds shall require prior Council approval.

Funds not otherwise non-spendable, restricted, committed, and assigned represent balances available for appropriation at the discretion of the Mayor and Council. However, the Mayor and Council will make every effort to use the unassigned funds for the following purposes:

- To provide pay-as-you go financing for capital projects
- To provide for revenue shortfalls resulting from unexpected economic changes or recessionary periods

Funds in excess of the policy plus non-spendable, restricted, committed, and assigned may be authorized by the Mayor and Council for expenditure within the City's annual budget.

INVESTMENT POLICY

The City's Investment Policy is to invest public funds in a manner which will provide the maximum security with the best investment return, while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds. This policy applies to all funds under the control of the City of Lawrenceville which are eligible to be invested, exclusive of pension obligations. The City's investment objectives are:

- **Safety:** To ensure that losses are avoided to the principal of the City's investments and deposits.
- **Compliance:** To conform to the requirements of Federal and State law.
- **Liquidity:** To generate sufficient cash to meet all operating requirements and pay obligations as they become due.
- **Income:** To maximize the amount of interest income within the constraints of the objectives.

DEBT MANAGEMENT POLICY

The Mayor and City Council adopted a formal debt policy in FY 2013 with the following objectives:

1. establishing conditions for the managed use of debt
2. creating procedures and policies that minimize the City's debt service and issuance costs
3. retaining the highest practical credit rating
4. maintaining full and complete financial disclosure and reporting

Additionally, the City's practices regarding debt are governed by the State of Georgia. The Constitution for the State of Georgia states that "The debt incurred by any county, municipality, or other political subdivision of this state, including debt incurred on behalf of any special district, shall never exceed 10% of the assessed value of all taxable property

within such county, municipality, or political subdivision; and no such county, municipality, or other political subdivision shall incur any new debt without the assent of a majority of the qualified voters of such county, municipality, or political subdivision voting in an election held for that purpose as provided by law."

The City of Lawrenceville currently has a 0.0% ratio of bonded debt to assessed value, well below the State of Georgia constitutional threshold of 10%. The City of Lawrenceville has utilized both general obligation and revenue bonds to finance capital improvements too large to be financed from current revenues. The most recent bond issue was issued in September 2015 and sold in 2015 with an uninsured AA rating.

The City's Debt Policy establishes benchmarks based upon Standard and Poor's (S&P) analytical characterizations of debt levels. These benchmarks measure the budgetary impact of debt as well as the community's ability to support debt. Based on the FY 2018 Approved Budget, the City's annual debt service payment of \$1,634,638 is 3.26% of the approved General Fund operating expenditures, well below the 15% threshold characterized by S&P as "moderate."



PHOTOS:

Left - Drinks on the patio at D'Florian
Top - Halloween on the square

BUDGET PROCESS

WHAT IS A BUDGET

A budget is the financial plan for the City. It includes both estimates of resources available, including revenues and fund balances, and appropriations that are the authority to spend money for specific purposes. The budget is prepared by the Finance department and adopted by the City Council after extensive input from the various departments, the Budget Team, as well as the public.

The document begins with a transmittal letter from the Chief Financial Officer. This letter summarizes the contents of the budget and provides an explanation of the rationale used by the Chief Financial Officer during the budget development process. The Chief Financial Officer also outlines the administration's work program for the upcoming year.

THE FOLLOWING INFORMATION IS PROVIDED IN THE SECTIONS OF THIS DOCUMENT:

1. A brief summary of the history of the City.
2. An explanation of the financial budgetary structure and policies of the City.
3. Detailed financial data and summaries.
4. Detailed explanations of major capital expenditures (the capital budget), including operating cost impacts.
5. The departmental budgets, which account for the costs associated with specific activities or to account for the use of funds received from specific revenue sources.
6. An appendix, which includes acronyms and a glossary to assist the reader in understanding this document.

The budget document is prepared to provide information about the City, both financial information and operational/policy information from a variety of perspectives and degree of detail. The reader should first review the Table of Contents and the Glossary for a better understanding of the budget documents' contents. Finally, the specific department and program budgets provide the detailed information as to what purposes the City's resources will be utilized during the fiscal year. When reading this document, it is useful to remember that it has been developed based on both organizational and financial structure. The organizational structure is reflected in the departmental budgets. The financial structure is reflected in the reporting of expenditures and revenues by fund. A fund is a self-balancing set of accounts designed to track specific revenues and the uses of those revenues. Each fund is independent of all other funds, and money cannot be transferred from one fund to another without going through the proper channels of approvals.

BUDGETING

Members of the City Council highlight various issues of importance for consideration in the budget. Once the priorities are established, the Finance and Budget Officer prepares estimates of both the current and proposed fiscal year revenue for all funds.

The respective department directors, initially prepare expenditure estimates for the proposed fiscal year. The Budget Team makes the final decisions regarding the proposed budget, then reviews all budget estimates. The proposed budget is then presented to the City Council and interested citizens during a public hearing. The final proposed budget is then adopted by the City Council prior to the end of the fiscal year during a regular Council meeting, which is also open to the public. The Finance Review Committee educates citizens, business owners, and community leaders on the financial operations of the City and ultimately encourages input into the budgetary process to create better transparency with the public.

FINANCIAL REVIEW COMMITTEE MEMBERS

Robert Barrow
Erin Boyt
Robert Brown
Tommy Carraway, Jr
Justina Carroll
Barbara Dickerson
John Greenaway

Dr. Alisha Haden-Anderson
Annette Houtz
Ian McIntosh
Dr. Joeann Malone
Sharon Nash
Kyle Norton
Dr. Michael Robinson
Justin Smith

BUDGET PROCESS OUTLINE

PART I

Sets the stage for the upcoming budget. Virtual meetings are held to communicate to all departments the citywide concerns, issues, and goals, which the coming year's budget addresses. Concurrently, a goal-setting retreat is held, helping all departments to think strategically about what is to be accomplished in the coming year.

PART II

Brings the individual departments to the table, allowing each to present anticipated capital purchases to the budget team, including the City Management, Chief Financial Officer, and Budget Officer. After listening to department presentations, and having the opportunity to ask questions, the budget team independently reviews the presented materials, and makes careful adjustments and other changes.

PART III

Continues to address individual departmental requests, allowing each to present a draft budget along with goals, objectives, and performance measures to the budget team, including the City

Management, Chief Financial Officer, and the Budget Officer. After listening to department presentations, and having the opportunity to ask questions, the budget team independently reviews the presented materials, makes careful adjustments and other changes, and then returns each to the departments for final comment before presenting them to Council.

PART IV

Present the budget team's recommendations of the budget to the Council and fields questions they may have. After Council has many opportunities to comment and question, the budget team again takes the document and reworks it, based on Council input, to a "balanced" condition, meaning simply, that revenues equal expenditures.

PART V

Encompasses the legally mandated part of the budget process, including the required public budget meeting, as well as the mandatory reading of the millage rate. Finally, City Council votes upon the proposed budget after the mandatory public comment meeting.

BUDGET



PHOTOS:
Chillin-the-Ville Touch-a-Truck

FY 2023 BUDGET SCHEDULE

NOVEMBER - JANUARY

Evaluate budget goals, develop projections and begin development of budget

JANUARY 11, 2023

Budget Kick-Off meeting to issue budget memo, budget documents and review the process:

- Provide an economic outlook
- Provide overall guidance for completion of the budget

JANUARY - MARCH 2023

Meet with each Department Director to review operational needs, business plan, and five-year capital budget

MARCH 3, 2023

Provide Management with Preliminary Budget Document

FEBRUARY 17, 2023

Budgets due from Departments

MARCH 2023

Meetings with Management and Departments to review Budget submissions
Meetings with Citizens Finance Committee to review Department requests

MAY 10, 2023

2nd Council Work Day

APRIL 17, 2023

Present Budget to Council

APRIL 26, 2023

1st Council Work Day

MAY 22, 2023

1st Public Hearing on Budget

JUNE 21, 2023

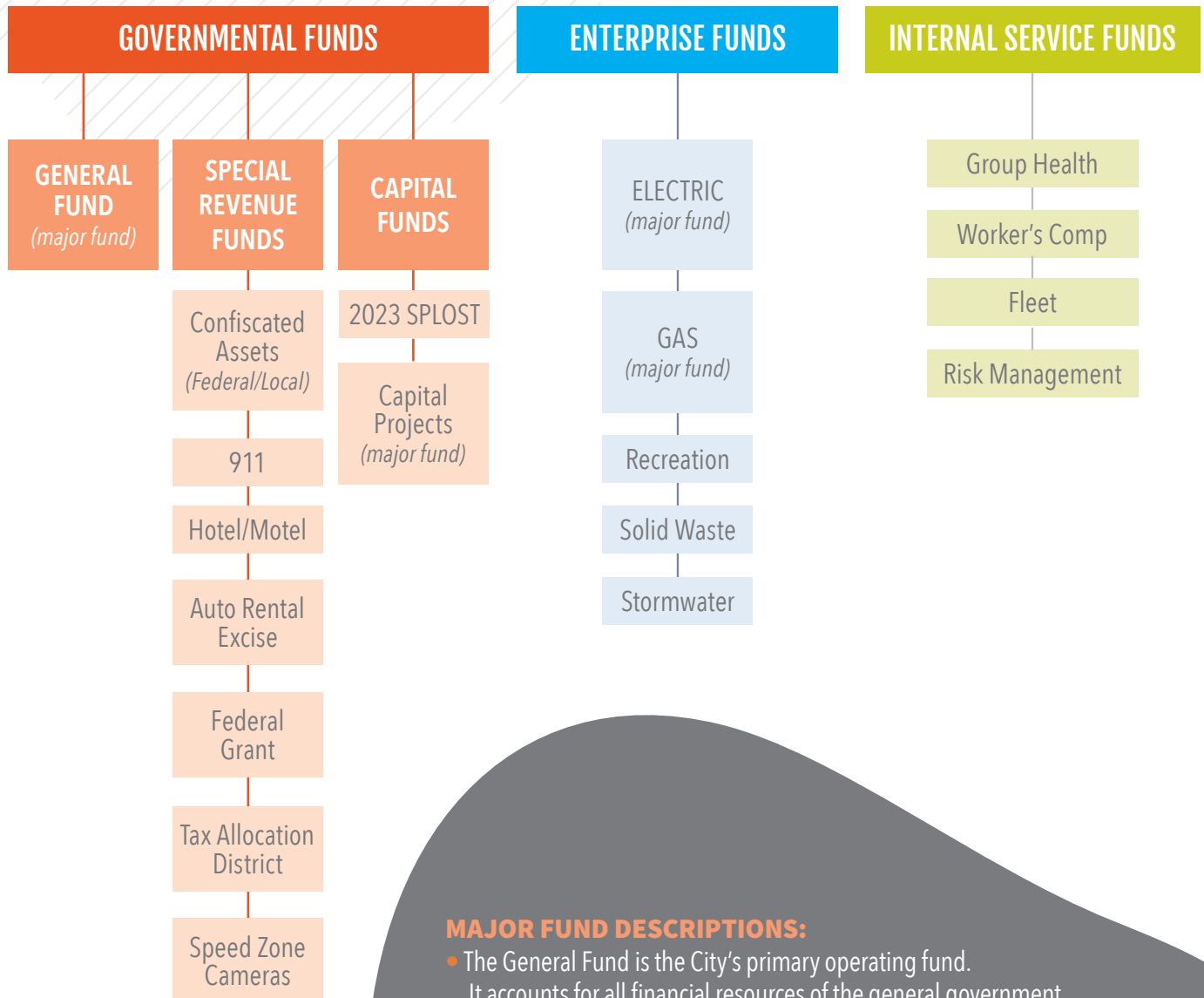
Adopt Budget at regular Council Meeting

JUNE 7, 2023

3rd Council Budget Work Day
2nd Public Hearing on Budget

FUND STRUCTURE

CITY OF LAWRENCEVILLE FUNDS



MAJOR FUND DESCRIPTIONS:

- The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- Capital Projects Fund accounts for financial resources to be used for the acquisition and construction of major capital projects.
- Electric Fund accounts for the activities of the City's electric system.
- Gas Fund accounts for the activities of the City's natural gas system.

GOVERNMENTAL FUNDS

GENERAL FUND (100)

Accounts for all financial resources except those requiring accounting for in another fund. It is used to account for police services, planning, engineering, street maintenance, finance, human resources, and the overall City administration and management. The primary sources of revenues to the General Fund are property taxes and charges for current services, licenses, and permits.

SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND (321-325)

Account for long-term projects financed by the passage of a special purpose local option sales tax (SPLOST). The SPLOST Fund is presented as a major fund in the basic financial statements.

CAPITAL PROJECTS FUND (355)

Account for financial resources used for the acquisition and construction of major capital projects.

ENTERPRISE FUNDS

ELECTRIC FUND (510)

Account for the operation, maintenance, and development of the City's electrical system.

GAS FUND (515)

Account for the operation, maintenance, and development of the City's natural gas system.

SOLID WASTE FUND (540)

Account for the activities associated with the collection of residential and commercial garbage, to include non-recyclables, recyclables, and yard waste.

STORMWATER FUND (560)

Account for the collection of fees for upgrades to stormwater drains and related expenses.

INTERNAL SERVICE FUNDS

HEALTH INSURANCE FUND (610)

Accounts for the cost of providing life and health insurance benefits to City employees and participating dependents.

FLEET SERVICES FUND (620)

Maintains the City vehicles used by all City departments. Services include fleet management, vehicle repairs, preventive maintenance, and quality control inspections.

WORKER'S COMPENSATION FUND (615)

Account for the worker's compensation insurance provided to the City's departments.

RISK MANAGEMENT (625)

Account for the property and liability insurance provided to the City departments.

SPECIAL REVENUE FUNDS

CONFISCATED ASSETS (210-211)

Used by law enforcement according to GA Code § 9-16-19 to be used in seizure of assets through a preponderance of evidence within a case.

E-911 FUND (215)

Works in conjunction with police services to receive and dispatch emergency phone calls.

HOTEL/MOTEL TAX FUND (275)

Account for the Hotel/Motel tax revenue used to help support the Community Development & Communications departments of the City.

AUTO RENTAL EXCISE

A local tax on rental car services used to promote industry, trade, commerce, and tourism.

TAX ALLOCATION DISTRICT (270)

Accounts for Tax Allocation Revenue used to develop and revitalize blighted or underutilized areas.

SPEED ZONE CAMERAS (285)

Accounts for the revenue collected from ticket fines in school zone areas. The funds are used to support law enforcement or public safety initiatives.

DEPARTMENT FUNDING SOURCES

	GENERAL FUND	CONFISCATED ASSETS FUND	E-911 FUND	TAX ALLOCA- TION DISTRICT	HOTEL / MOTEL FUND	VEHICLE RENTAL FUND	SPEED ZONE CAMERA FUND
Departments	100	210/211	215	270	275	280	285
Mayor & City Council	⊙						
City Clerk	⊙						
City Manager	⊙			⊙		⊙	
Code Enforcement	⊙						
Communications	⊙				⊙		
Court	⊙						
Damage Prevention	⊙						
E-911			⊙				
Economic Development	⊙						
Elections	⊙						
Electric							
Engineering	⊙						
Government Building	⊙						
Finacial Services	⊙						
Fleet Services							
Gas Distribution							
Human Resources	⊙						
IT/Data Processing/GIS	⊙						
Planning & Zoning	⊙						
Police	⊙	⊙	⊙				⊙
Public Works	⊙						
Purchasing	⊙						
Solid Waste							
Stormwater							
Street	⊙						

ELECTRIC FUND	GAS FUND	SOLID WASTE FUND	STORMWATER FUND	HEALTH INSURANCE FUND	WORKER'S COMP FUND	FLEET FUND	RISK MANAGEMENT FUND	CAPITAL IMPROVEMENT FUNDS
510	515	540	560	610	615	620	625	
								○
								○
								○
								○
○								
						○		○
	○							○
				○	○		○	
								○
								○
								○
		○						○
			○					○
								○

SCHEDULE OF EMPLOYEES

GENERAL FUND										
CATEGORY	FY 2024		FY 2023		FY 2022		FY 2021		FY 2020	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
City Manager	5		3	1	3	1	3	1	3	1
Clerk	3		2	1	2	1	2		2	
Communications	4		6		6		6		5	
Damage Prevention	13		13		13		13		14	
Economic Development	4									
Engineering (combined with Stormwater)	5		3		3		3		3	
Finance	11	1	10	1	10	1	10	1	12	1
Customer Service	9		10		10		10		6	
Meter (Field Customer Service)	7		7		7		8		8	
Human Resources	4	1	4	1	4		4		3	
IT/Data Processing	17		16		14		14		10	
Court	7		6		7		7		7	
Police	94	5	91	4	89	4	89		85	
Purchasing	2		2		2		2		2	
Public Works	5		5		3		3		6	
Planning & Development	8		12		11		10		13	
Code Enforcement (previously recorded with Planning & Development)	5									
Street	22		21		22		22		19	
TOTAL	225	7	211	8	206	7	206	2	198	2

OTHER FUNDS

CATEGORY	FY 2024		FY 2023		FY 2022		FY 2021		FY 2020	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
E-911	13		13		13		13		13	
Water	0		0		0		9		9	
Electric	20		20		20		18		17	
Gas	43		43		43		43		43	
Sanitation	15		12		12		12		12	
Stormwater	0		2		2		2		1	
Fleet	8		8		8		8		6	
TOTAL	99		98		98		105		101	
TOTAL POSITIONS	324	7	309	8	304	7	311	2	299	2

NEW POSITIONS:

ASST CITY MANAGER - Community Development
 COMMUNICATIONS - Social Media Specialist
 COURTS - Clerk
 ECONOMIC DEVELOPMENT - Director
 ELECTRIC - AMI Specialist
 IT - Senior Systems Administrator

POLICE - PT Community Engagement Officer
 POLICE - 2 Officers - Bike Patrol
 POLICE - Sergeant
 SANITATION - 2 Refuse Collectors
 SANITATION - Recycle Driver
 STREET - Street Maintenance Worker

ALL FUNDS PRESENTATION

	GENERAL / SPECIAL REVENUE FUNDS							ENTERPRISE FUNDS	
	GENERAL FUND	CONFISCATED ASSETS	EMERGENCY 911	TAX ALLOCATION DISTRICT	HOTEL / MOTEL	MOTOR VEHICLE RENTAL	SCHOOL ZONE CAMERAS	ELECTRIC FUND	GAS FUND
Fund Balance = Net Position									
FY 2021 Ending Fund Balance	10,282,100	343,328	(29,380)	-	-	-	-	9,706,171	6,942,090
FY 2021 Restricted Fund Balance	1,244,374	-	-	-	-	-	-	-	-
FY 2021 Available Fund Balance	9,037,726	343,328	(29,380)	-	-	-	-	9,706,171	6,942,090
FY 2022 Change in Fund Balance (Estimated)	7,500,000	(82,500)	131,300	602,809	-	-	2,200,000	350,000	3,000,000
FY 2023 Beginning Fund Balance (Estimated)	16,537,726	260,828	101,920	602,809	-	-	2,200,000	10,056,171	9,942,090
Source of Funds									
31 - Taxes	10,645,234	-	-	200,000	300,000	140,000	-	-	-
32 - Licenses & Permits	551,400	-	-	-	-	-	-	-	-
33 - Intergov Revenues	1,279,491	-	850,000	-	-	-	-	-	-
34 - Charges for Services	10,077,149	-	100	-	-	-	-	40,180,000	50,198,000
35 - Fines & Forfeitures	2,161,500	56,000	-	-	-	-	474,100	-	-
36 - Investment Income	250,000	200	-	-	-	-	-	500,000	100
38 - Miscellaneous	1,198,700	100	-	-	-	-	-	56,500	1,501,000
39 - Other Financing	20,582,683	-	514,430	-	-	-	-	3,000	5,000
Sub-Total	46,746,157	56,300	1,364,530	200,000	300,000	140,000	474,100	40,739,500	51,704,100
Use of Fund Balance	-	-	-	-	-	-	-	-	-
TOTAL	46,746,157	56,300	1,364,530	200,000	300,000	140,000	474,100	40,739,500	51,704,100
Use of Funds									
51 - Personal Services	19,835,338	-	861,650	-	-	-	75,445	1,827,550	3,418,900
52 - Contracted Services	8,606,491	-	108,650	200,000	-	-	-	962,000	432,900
53 - Supplies	1,951,815	56,300	13,000	-	-	-	398,655	23,230,380	21,165,870
55 - Interfund Charges	-	-	8,000	-	-	-	-	-	-
56 - Depreciation	9,552,520	-	373,230	-	-	-	-	3,390,135	7,543,851
57 - Other Costs	5,718,163	-	-	-	150,000	-	-	-	7,500
58 - Debt Service	258,220	-	-	-	150,000	-	-	-	4,310,000
61 - Other Financing Uses	726,430	-	-	-	-	140,000	-	11,329,435	14,825,079
Sub-Total	46,648,977	56,300	1,364,530	200,000	300,000	140,000	474,100	40,739,500	51,704,100
Other Financing Uses	-	-	-	-	-	-	-	-	-
TOTAL	46,648,977	56,300	1,364,530	200,000	300,000	140,000	474,100	40,739,500	51,704,100
FY 2024 Estimated Ending Fund Balance	16,634,906	260,828	101,920	602,809	-	-	-	10,056,171	9,942,090
FY 2024 Policy Requirements	9,370,850							6,791,275	8,619,073
FY 2024 Fund Balance Above Policy	7,264,056							3,264,896	1,323,017

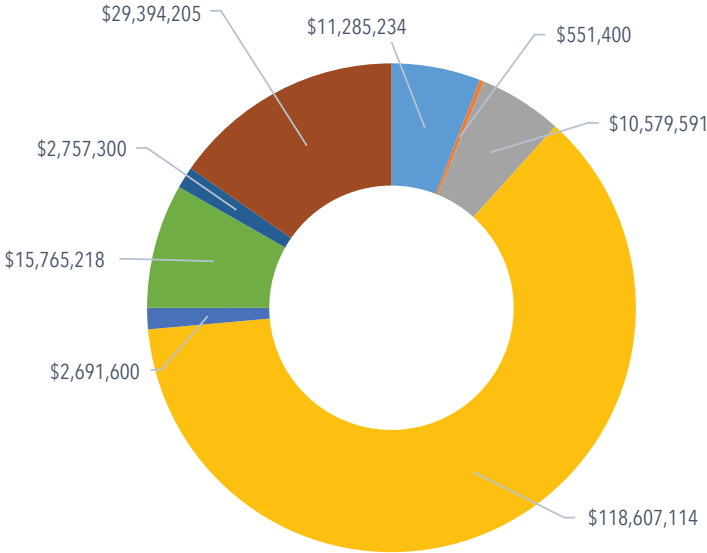
ENTERPRISE FUNDS		CAPITAL PROJECTS FUNDS			INTERNAL SERVICE FUNDS				
SOLID WASTE FUND	STORMWATER FUND	2017 SPLOST	ENTERPRISE CAPITAL PROJECTS	CAPITAL PROJECTS	GROUP HEALTH FUND	WORKER'S COMPENSATION FUND	FLEET FUND	RISK MANAGEMENT FUND	
615,200	5,477,116	6,756,400	-	2,340,468	2,337,817	985,004	584,281	637,668	40,275,201
-	-	-	-	-	-	-	-	-	1,244,374
615,200	5,477,116	6,756,400	-	2,340,468	2,337,817	985,004	584,281	637,668	39,030,827
25,000	1,000,000	-	-	-	575,000	100,000	(50,000)	300,000	16,216,609
640,200	6,477,116	6,756,400	-	2,340,468	2,912,817	985,004	534,281	937,668	54,017,436
-	-	-	-	-	-	-	-	-	11,285,234
-	-	-	-	-	-	-	-	-	551,400
-	-	-	-	1,460,000	-	-	-	-	16,815,402
3,056,000	2,407,500	-	-	-	8,280,000	653,000	2,250,900	1,504,565	118,607,214
-	-	-	-	-	-	-	-	-	2,691,600
250	1,000	-	-	-	50,000	7,000	13,000	8,420	829,970
1,000	-	-	-	-	-	-	-	-	2,757,300
-	-	-	11,749,321	3,629,100	-	-	-	-	44,329,353
3,057,250	2,408,500	-	11,749,321	5,089,100	8,330,000	660,000	2,263,900	1,512,985	197,867,473
-	-	-	-	-	-	-	-	-	1,504,203
3,057,250	2,408,500	-	11,749,321	5,089,100	8,330,000	660,000	2,263,900	1,512,985	199,371,676
759,750	422,540	-	-	-	880,000	-	623,900	94,860	28,799,933
1,064,370	276,500	-	-	-	450,000	-	188,350	1,339,215	13,778,476
51,100	2,000	-	-	-	-	-	1,197,750	200	48,067,070
-	-	-	11,749,221	5,089,100	-	-	-	-	39,272,354
987,030	311,663	-	-	-	7,000,000	660,000	253,900	-	30,072,329
-	-	-	-	-	-	-	-	78,710	5,954,373
-	-	-	-	-	-	-	-	-	4,718,220
195,000	1,395,797	-	-	-	-	-	-	-	28,611,741
3,057,250	2,408,500	-	11,749,221	5,089,100	8,330,000	660,000	2,263,900	1,512,985	199,274,496
-	-	-	-	-	-	-	-	-	-
3,057,250	2,408,500	-	11,749,221	5,089,100	8,330,000	660,000	2,263,900	1,512,985	199,274,496
640,200	6,477,116	(565,000)	-	2,393,806	2,912,817	985,004	534,281	937,668	54,114,616
509,644	401,497								25,692,339
130,556	6,075,619								18,058,144

SOURCES OF FUNDS

SOURCES OF FUNDS				
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
100 - General Fund	(\$52,045,189)	(\$46,769,763)	(\$41,195,397)	(\$46,746,157)
210 - Confiscated Assets-Federal	(\$89,945)	(\$155,586)	(\$50,200)	(\$50,200)
211 - Confiscated Assets-Local	(\$7,486)	(\$64,294)	(\$6,100)	(\$6,100)
215 - 911 Fund	(\$984,468)	(\$1,229,873)	(\$1,276,601)	(\$1,364,530)
230 - Special Revenue Fund	(\$3,880,187)	(\$5,757,268)	(\$5,757,268)	\$0
270 - Tax Allocation District	\$0	(\$441,179)	\$0	(\$200,000)
275 - Hotel/Motel Tax Fund	(\$355,781)	(\$335,607)	(\$300,000)	(\$300,000)
280 - Rental Mv Excise Tax Fund	(\$133,798)	(\$161,964)	(\$100,000)	(\$140,000)
285 - School Zone Cameras	\$0	(\$2,256,432)	(\$1,400,000)	(\$474,100)
355 - Capital Projects Fund	(\$31,461,534)	(\$10,726,898)	(\$4,087,858)	(\$6,986,295)
360 - Series 2015 Bond Fund	(\$489,589)	(\$7)	\$72,850	\$0
510 - Electric Fund Operating	(\$32,138,979)	(\$34,573,954)	(\$40,698,519)	(\$40,739,500)
511 - Electric Fund Capital	(\$2,121,406)	(\$6,893,147)	(\$7,787,860)	(\$8,831,769)
515 - Gas Fund Operating	(\$58,018,812)	(\$62,713,649)	(\$49,230,631)	(\$51,704,100)
516 - Gas Fund Capital	(\$3,165,834)	(\$3,041,136)	(\$3,024,069)	(\$14,265,479)
540 - Solid Waste Fund Operating	(\$2,716,518)	(\$2,773,099)	(\$2,856,041)	(\$3,057,250)
541 - Solid Waste Fund Capital	(\$434,176)	\$0	\$0	(\$195,000)
555 - L'ville Performing Arts Center	\$0	\$0	\$0	\$0
560 - Stormwater Fund Operating	(\$2,316,594)	(\$2,672,572)	(\$2,362,102)	(\$2,408,500)
561 - Stormwater Fund Capital	(\$1,832,023)	(\$1,950,204)	\$1,623,035	(\$1,395,797)
610 - Group Health Fund	(\$8,584,097)	(\$8,481,650)	(\$7,500,000)	(\$8,330,000)
615 - Workers' Compensation Fund	(\$332,619)	(\$460,990)	(\$430,000)	(\$660,000)
620 - Fleet Service Fund	(\$2,094,183)	(\$2,245,279)	(\$2,223,369)	(\$2,263,900)
625 - Risk Management Fund	(\$1,326,440)	(\$1,008,530)	(\$1,044,692)	(\$1,512,985)
GRAND TOTAL	(\$204,529,657)	(\$194,713,083)	(\$169,634,822)	(\$191,631,662)

FY 2024 BUDGET

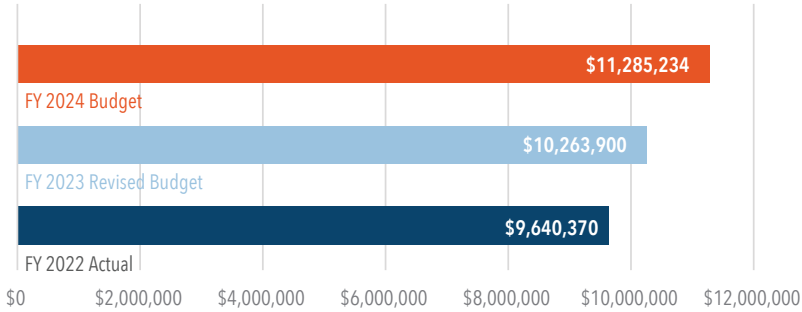
- 31 - Taxes
- 32 - Licenses & Permits
- 33 - Intergov Revenues
- 34 - Charges for Services
- 35 - Fines & Forfeitures
- 36 - Investment Income
- 38 - Miscellaneous
- 39 - Other Financing



MAJOR REVENUE SOURCE HISTORY

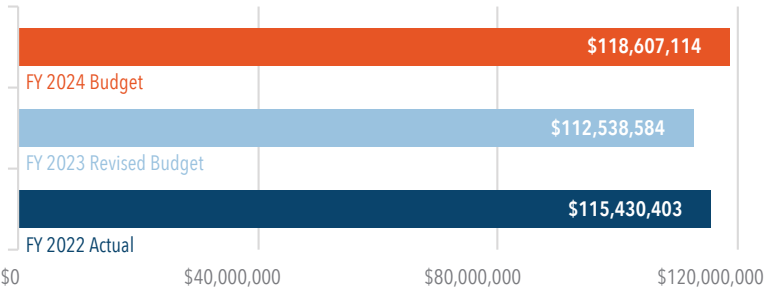
TAXES

Taxes account for 5.89% source of revenue for the City. Revenue projections for FY 2024 total \$11.29M which is an increase of \$1.02M from the FY 2023 Approved Budget. FY 2024 property tax revenue projections are based upon an estimated digest from Gwinnett County. Initial indications from the County estimate a 10.84% growth in net taxes. The millage rate for FY 2024, is 2.228 mills. This rate is the same as FY 2023. The increase in the digest attributable to growth and valuation.



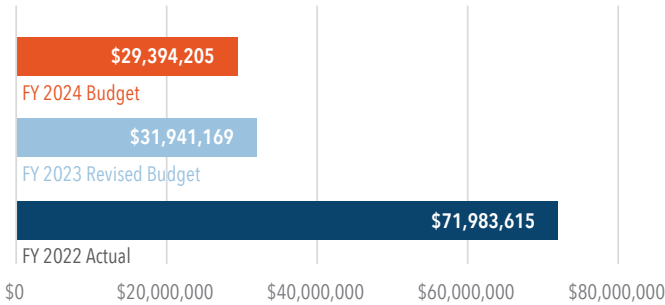
CHARGES FOR SERVICES

Charges for Services account for 61.89% of the City's Revenues. The majority of these funds are derived from Electric and Gas Service. The City has approximately 52,000 Gas cutomers and 12,000 Electric customers. In addition to fees charged to customers, internal service fund charges are part of this category. The City's operating funds pay a proportionate share of the Group Health, Worker's Compensation, Fleet, and Risk Funds.



OTHER FINANCING SOURCES

Other Financing Uses account for 15.34% of the City's Sources of Funds. These funds are transfers from the Enterprise Funds to other funds to support ongoing operations of those funds. This includes transfers to the General Fund, Capital Projects Fund, and Sanitation Fund.



REVENUE ACCOUNT HISTORY

[31-TAXES]			
	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
311100 - Real Prop Tax - Current Year	(\$2,452,247.02)	(\$3,366,410.00)	(\$3,664,834.00)
311190 - Tax Allocation District Tax	(\$156,040.50)	(\$152,280.00)	(\$200,000.00)
311200 - Real Property - Prior Year	\$29.34	(\$1,000.00)	(\$1,000.00)
311300 - Personal Property - Current Year	(\$432,416.42)	(\$446,160.00)	(\$492,300.00)
311310 - Motor Vehicle Tax	(\$24,785.76)	(\$15,000.00)	(\$20,000.00)
311315 - Mv Title Ad Valorem Tax	(\$1,502,383.97)	(\$1,300,000.00)	(\$1,600,000.00)
311320 - Mobile Home Tax	(\$875.82)	(\$750.00)	(\$750.00)
311340 - Intangible Tax	(\$65,982.61)	(\$32,000.00)	(\$44,000.00)
311350 - Railroad Equipment Tax	\$0.00	\$0.00	\$0.00
311390 - Other Personal Property Taxes	(\$3,529.12)	(\$250.00)	(\$250.00)
311400 - Personal Property - Prior Year	\$28,253.45	(\$7,000.00)	\$0.00
311600 - Real Estate Transfer Tax	(\$35,807.35)	(\$12,500.00)	(\$12,500.00)
311710 - Electric Franchise Tax	(\$534,293.20)	(\$550,000.00)	(\$600,000.00)
311730 - Gas Franchise Tax	(\$8,088.90)	(\$4,000.00)	(\$4,000.00)
311750 - Television Cable Franchise Tax	(\$269,220.29)	(\$250,000.00)	(\$250,000.00)
311760 - Telephone Franchise Tax	(\$62,052.44)	(\$162,000.00)	(\$75,000.00)
311790 - Other Franchise Taxes	\$0.00	\$0.00	\$0.00
314000 - Hotel/Motel Tax	(\$355,780.94)	(\$300,000.00)	(\$300,000.00)
314200 - Alcoholic Beverage Excise Tax	(\$674,628.50)	(\$648,000.00)	(\$660,000.00)
314300 - Local Option Mixed Drink Tax	(\$143,163.22)	(\$92,000.00)	(\$143,000.00)

31-TAXES [CONTINUED]

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
314400 - Excise Tax On Rental Mv	(\$133,798.37)	(\$100,000.00)	(\$140,000.00)
314500 - Excise Tax On Energy	(\$18,180.57)	(\$14,500.00)	(\$14,500.00)
316100 - Occupation Tax	(\$278,968.25)	(\$300,000.00)	(\$300,000.00)
316200 - Insurance Premium Tax	(\$2,257,238.77)	(\$2,257,000.00)	(\$2,500,000.00)
316300 - Financial Institution Tax	(\$201,390.00)	(\$200,000.00)	(\$200,000.00)
319100 - General Property Tax Penalties	(\$3,771.73)	(\$7,750.00)	(\$7,750.00)
319210 - Hotel/Motel Tax Penalties	\$0.00	\$0.00	\$0.00
319220 - Mixed Drink Tax Penalties	(\$1,514.02)	(\$150.00)	(\$150.00)
319400 - Occupation Tax Penalties	\$0.00	(\$150.00)	(\$200.00)
311110 - Public Utility Tax	(\$52,494.95)	(\$45,000.00)	(\$55,000.00)
31 - TAXES TOTAL	(\$9,640,369.93)	(\$10,263,900.00)	(\$11,285,234.00)



PHOTO:
LIVE in the DTL Juneteenth

REVENUE ACCOUNT HISTORY

32 – LICENSES & PERMITS			
	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
321110 - Beer License	(\$25,800.00)	(\$25,000.00)	(\$25,000.00)
321120 - Wine License	(\$900.00)	(\$500.00)	(\$20,000.00)
321130 - Liquor License	(\$78,200.00)	(\$63,500.00)	(\$75,000.00)
321140 - Bar Cards	(\$7,575.00)	(\$4,000.00)	(\$4,000.00)
321295 - Solicitors Permit	(\$25.00)	\$0.00	\$0.00
321900 - Alcohol License Investigation	(\$5,100.00)	(\$2,000.00)	(\$2,000.00)
322200 - Building Permits	(\$362,724.50)	(\$300,000.00)	(\$375,000.00)
322210 - Zoning Fees	(\$10,525.00)	(\$15,000.00)	(\$10,000.00)
322230 - Sign Permits	(\$15,618.00)	(\$15,000.00)	(\$15,000.00)
322240 - Certificate Of Occupancy	\$0.00	\$0.00	\$0.00
322250 - Plan Checking Fees	(\$14,885.00)	(\$10,000.00)	(\$10,000.00)
322260 - Development Fees	(\$13,701.00)	(\$11,000.00)	(\$11,000.00)
322270 - Re-Inspection Fees	\$0.00	\$0.00	(\$500.00)
322280 - Drainage Review Fees	(\$1,400.00)	(\$35,000.00)	(\$2,500.00)
322300 - Taxi Permits	\$0.00	\$0.00	\$0.00
322901 - Massage Therapist Permits	\$0.00	\$0.00	\$0.00
322910 - Filming Permits	\$0.00	\$0.00	\$0.00
322990 - Other Permits	\$0.00	\$0.00	\$0.00
323010 - Pawn Shop Work Permits	(\$900.00)	(\$1,000.00)	(\$1,000.00)
323020 - Pawn Shop License Fees	(\$200.00)	(\$400.00)	(\$400.00)
323030 - Pr Metals Dealer Work Permits	(\$50.00)	\$0.00	\$0.00
323040 - Pr Metals Dealer License Fees	(\$100.00)	\$0.00	\$0.00
323910 - Erosion & Sediment Control Fee	\$0.00	\$0.00	\$0.00
324500 - Alcohol License Penalties	(\$2,900.00)	\$0.00	\$0.00
324510 - Alcohol License Violation	\$0.00	\$0.00	\$0.00
32 - LICENSES & PERMITS TOTAL	(\$540,603.50)	(\$482,400.00)	(\$551,400.00)

33 – INTERGOV REVENUES

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
331110 - Federal Grants-Direct	(\$476,155.88)	(\$998,473.00)	(\$8,918,091.00)
331150 - Federal Grants-Indirect	(\$335,000.00)	\$0.00	\$0.00
333000 - Payments In Lieu Of Taxes	(\$6,558.64)	(\$6,500.00)	(\$8,000.00)
334110 - State Grants-Direct	(\$288,228.30)	\$587,271.49	(\$803,500.00)
336000 - Gwinnett County Grant	\$0.00	(\$169,100.00)	\$0.00
337105 - Gwinnett County 2009 Splost	\$0.00	\$0.00	\$0.00
337110 - Gwinnett County 2014 Splost	\$0.00	\$0.00	\$0.00
337111 - Gwinnett County 2014 Joint Splost	(\$1,030,218.78)	\$0.00	\$0.00
337115 - Gwinnett County 2017 Splost	(\$6,603,774.08)	\$7,610,432.35	\$0.00
337116 - Gwinnett County 2017 Joint Splost	(\$260,105.86)	\$140,520.84	\$0.00
337200 - Gwinnett County Sds Revenue	(\$550,389.67)	(\$850,000.00)	(\$850,000.00)
331115 - Deferred Revenue-Federal Grant	(\$76,981.12)	\$0.00	\$0.00
332100 - American Rescue Plan (Arp) Act	(\$3,880,186.78)	(\$5,757,268.00)	\$0.00
33 - INTERGOV REVENUES TOTAL	(\$13,507,599.11)	\$556,883.68	(\$10,579,591.00)

34 – CHARGES FOR SERVICES

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
341700 - Water Indirect Fees	\$0.00	\$0.00	\$0.00
341701 - Electric Indirect Fees	(\$1,635,081.02)	(\$2,149,364.00)	(\$2,570,545.00)
341702 - Gas Indirect Fees	(\$4,260,890.00)	(\$4,881,070.00)	(\$5,774,771.00)
341703 - Sanitation Indirect Fees	(\$387,854.48)	(\$490,056.00)	(\$502,010.00)
341704 - Stormwater Indirect Fees	(\$139,132.00)	(\$141,254.00)	(\$172,123.00)
341750 - Health Insurance Contributions	(\$7,503,999.23)	(\$7,425,000.00)	(\$7,880,000.00)
341760 - Workers' Comp Dept Contribution	(\$331,288.11)	(\$427,000.00)	(\$653,000.00)
341770 - Reimbursement Revenue	(\$1,108,196.57)	(\$273,700.00)	(\$430,000.00)
341780 - Department Contributions	(\$2,646,366.94)	(\$2,971,871.00)	(\$3,695,465.00)
341790 - Payments From Other Agencies	(\$46,563.12)	(\$30,000.00)	(\$30,000.00)
341910 - Election Qualifying Fee	(\$1,836.00)	\$0.00	(\$1,000.00)
342120 - Accident Reports	(\$17,803.50)	(\$16,375.00)	(\$18,000.00)
342310 - Fingerprinting Fees	(\$1,452.00)	(\$1,000.00)	(\$2,000.00)

REVENUE ACCOUNT HISTORY

34 – CHARGES FOR SERVICES [CONTINUED]

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
344110 - Refuse Collection Revenue	(\$1,707,547.27)	(\$2,422,797.00)	(\$3,051,000.00)
344130 - Sale Of Recycled Materials	(\$48.00)	\$0.00	\$0.00
344190 - Refuse Collection Penalties	(\$4,796.63)	(\$5,000.00)	(\$5,000.00)
344255 - Sewer Revenue	\$0.00	\$0.00	\$0.00
344260 - Stormwater Fees	(\$2,302,185.18)	(\$2,361,602.00)	(\$2,400,000.00)
344310 - Electric Revenue	(\$35,058,945.04)	(\$37,556,590.00)	(\$38,900,000.00)
344311 - MEAG Sales Of Excess Capacity	\$0.00	\$0.00	\$0.00
344315 - Security Light Revenue	(\$199,371.86)	(\$209,274.00)	(\$210,000.00)
344320 - Temporary Electric Service	(\$30,922.87)	(\$36,000.00)	(\$36,000.00)
344330 - Electric Penalties	(\$74,486.71)	(\$93,000.00)	(\$93,000.00)
344340 - Electric Sales Tax	\$0.00	\$0.00	\$0.00
344350 - New Electric Lines	(\$148,581.36)	(\$2,211,400.00)	(\$941,000.00)
344410 - Gas Revenue	(\$56,182,035.86)	(\$47,500,000.00)	(\$49,923,000.00)
344420 - Gas Taps	(\$150,180.50)	(\$60,000.00)	(\$60,000.00)
344425 - Pilot Light Revenue	\$0.00	\$0.00	\$0.00
344430 - Gas Penalties	(\$162,488.59)	(\$217,131.00)	(\$215,000.00)
344440 - Gas Sales Tax	\$0.00	\$0.00	\$0.00
344450 - New Gas Lines	\$0.00	\$0.00	\$0.00
344900 - Repeat Locate Request Revenue	\$0.00	\$0.00	\$0.00
346410 - Background Fees	(\$12,370.00)	(\$15,000.00)	(\$12,000.00)
347200 - Application Fees	(\$2,800.00)	(\$2,000.00)	\$0.00
347201 - City Service Fees	(\$150.00)	(\$100.00)	\$0.00
347210 - Sponsorship Income	(\$40,050.00)	(\$50,000.00)	(\$75,000.00)
347211 - Vendor Fees	(\$548.45)	(\$8,000.00)	(\$8,000.00)
347216 - Facility Rental	\$0.00	\$0.00	\$0.00
347220 - Miscellaneous Income	\$0.00	\$0.00	\$0.00
347300 - Event Admission Fees	\$0.00	\$0.00	\$0.00

34 – CHARGES FOR SERVICES [CONTINUED]

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
349300 - Bad Check Fees	(\$27,360.00)	(\$15,000.00)	(\$15,000.00)
349400 - Open Records Request Fees	(\$15,618.52)	(\$4,000.00)	(\$4,000.00)
349910 - Connect Fees	(\$857,679.76)	(\$840,000.00)	(\$800,000.00)
349935 - Card Processing Fee	\$0.00	\$0.00	\$0.00
349936 - Credit Check Fees	\$0.00	\$0.00	\$0.00
342130 - False Alarms	\$0.00	\$0.00	(\$20,000.00)
347901 - LAC Maintenance Fees	\$0.00	(\$100,000.00)	(\$55,000.00)
344230 - Stormwater Penalties	(\$7,688.33)	\$0.00	\$0.00
347214 - Parking	\$0.00	\$0.00	\$0.00
347215 - Concessions Income	\$0.00	\$0.00	\$0.00
344261 - Shared Services	(\$5,011.88)	\$0.00	(\$7,500.00)
341751 - Employee Hlth Ins Contribution	(\$310,427.15)	\$0.00	\$0.00
341791 - Payments From DDA-Exec Director	\$0.00	(\$25,000.00)	(\$25,000.00)
347202 - Lawn Rental	(\$5,225.00)	\$0.00	(\$5,000.00)
347212 - Event Sales	(\$11,239.10)	\$0.00	(\$15,000.00)
347213 - Merchandise Sales	(\$2,728.08)	\$0.00	(\$2,700.00)
347217 - Film Permit Fees	\$0.00	\$0.00	\$0.00
341771 - Vehicle Reimbursement Revenue	(\$29,453.43)	\$0.00	\$0.00
34 - CHARGES FOR SERVICES TOTAL	(\$115,430,402.54)	(\$112,538,584.00)	(\$118,607,114.00)

35 – FINES & FORFEITURES

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
351170 - Municipal Court Rev. (Fines)	(\$1,329,565.87)	(\$1,500,000.00)	(\$1,500,000.00)
351171 - Surcharge Payments To Agencies	\$0.00	\$0.00	\$0.00
351175 - Civil Fees	(\$1,962.01)	(\$100.00)	(\$500.00)
351320 - Cash Confiscations - Local	(\$17,169.00)	(\$6,000.00)	(\$6,000.00)
351365 - Sale Of Confiscated Property	\$4,470.58	(\$50,000.00)	(\$50,000.00)
351410 - Warrant Fees	(\$328,844.36)	(\$300,000.00)	(\$300,000.00)
351420 - Advertising Fees	(\$401.00)	\$0.00	\$0.00

REVENUE ACCOUNT HISTORY

35 – FINES & FORFEITURES [CONTINUED]

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
351430 - Court Costs	(\$386,954.87)	(\$355,000.00)	(\$355,000.00)
351440 - Failure To Appear Fees	\$0.00	\$0.00	\$0.00
351450 - Pre Trial Diversion Fees	(\$1,698.00)	\$0.00	\$0.00
351460 - Restitution Income	(\$2,771.00)	(\$1,000.00)	(\$1,000.00)
351900 - Nuisance Abatement Revenue	(\$6,708.13)	(\$5,000.00)	(\$5,000.00)
351910 - Speed Cameras	\$0.00	(\$1,400,000.00)	(\$474,100.00)
35 - FINES & FORFEITURES TOTAL	(\$2,071,603.66)	(\$3,617,100.00)	(\$2,691,600.00)

36 – INVESTMENT INCOME

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
361000 - Interest Revenue	(\$754,811.33)	(\$357,697.40)	(\$15,765,218.00)
362000 - Realized Gain/Loss On Investment	\$0.00	\$0.00	\$0.00
363000 - Unrealized Gain/Loss On Investment	\$4,144,945.72	\$0.00	\$0.00
36 - INVESTMENT INCOME TOTAL	\$3,390,134.39	(\$357,697.40)	(\$15,765,218.00)

37 – CONTRIBUTIONS

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
371000 - Contributions & Donations	\$0.00	\$0.00	\$0.00
37 - CONTRIBUTIONS TOTAL	\$0.00	\$0.00	\$0.00

38 – MISCELLANEOUS

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
381000 - Rental Income	(\$862,440.92)	(\$1,076,380.00)	(\$1,087,700.00)
383000 - Reimbursement For Damaged Prop	\$0.00	\$0.00	(\$10,000.00)
389010 - Sale Of Supplies	(\$8,907.50)	(\$16,000.00)	(\$3,500.00)
389020 - Franchise Collection Fee	(\$7,678.07)	\$0.00	\$0.00
389025 - Discount On Excise Tax Payable	(\$1,103.13)	(\$400.00)	\$0.00

38 – MISCELLANEOUS [CONTINUED]

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
389030 - Rebate Income	(\$1,505,814.00)	(\$1,450,000.00)	(\$1,500,000.00)
389040 - Sale Of Scrap Material	(\$7,993.38)	(\$750.00)	(\$3,000.00)
389045 - Concessions Income-Explorers	\$0.00	\$0.00	\$0.00
389050 - Redeposits(Nsf Cks)	\$0.00	\$0.00	\$0.00
389060 - Fundraising-Explorers	\$0.00	\$0.00	\$0.00
389070 - Refunds On Utilities Purchased	\$0.00	\$0.00	\$0.00
389080 - Cash Over (Short)	(\$478.16)	(\$1,000.00)	(\$1,000.00)
389090 - Other Income	(\$269,094.51)	(\$157,600.00)	(\$152,100.00)
389998 - Use Of Prior Year Bond Proceed	\$0.00	\$0.00	\$0.00
389999 - Use Of Prior Year Reserves	\$0.00	\$0.00	\$0.00
38 - MISCELLANEOUS TOTAL	(\$2,663,509.67)	(\$2,702,130.00)	(\$2,757,300.00)

39 – OTHER FINANCING

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
391000 - Operating Transfers In	(\$69,959,082.87)	(\$30,407,508.40)	(\$28,761,741.00)
391300 - Equity Transfers In	\$0.00	\$0.00	\$0.00
392100 - Sale Of Assets	(\$1,494,733.44)	(\$100,000.00)	(\$40,000.00)
392110 - Gain On Sale Of Capital Assets	\$14,956.75	\$0.00	\$0.00
392200 - Property Sale	(\$50,000.00)	\$0.00	(\$8,000.00)
393100 - Proceeds From Lt Bonds	\$0.00	\$0.00	\$0.00
393400 - Proceeds-Premium Bond	\$0.00	\$0.00	\$0.00
393500 - Inception Of Capital Lease	\$0.00	\$0.00	\$0.00
391020 - Transfers In From DDA	(\$494,755.56)	(\$1,433,661.00)	(\$584,464.00)
393300 - Refunding Bond Issued	\$0.00	\$0.00	\$0.00
39 - OTHER FINANCING TOTAL	(\$71,983,615.12)	(\$31,941,169.40)	(\$29,394,205.00)
GRAND TOTAL	(\$212,447,569.14)	(\$161,346,097.12)	(\$191,631,662.00)

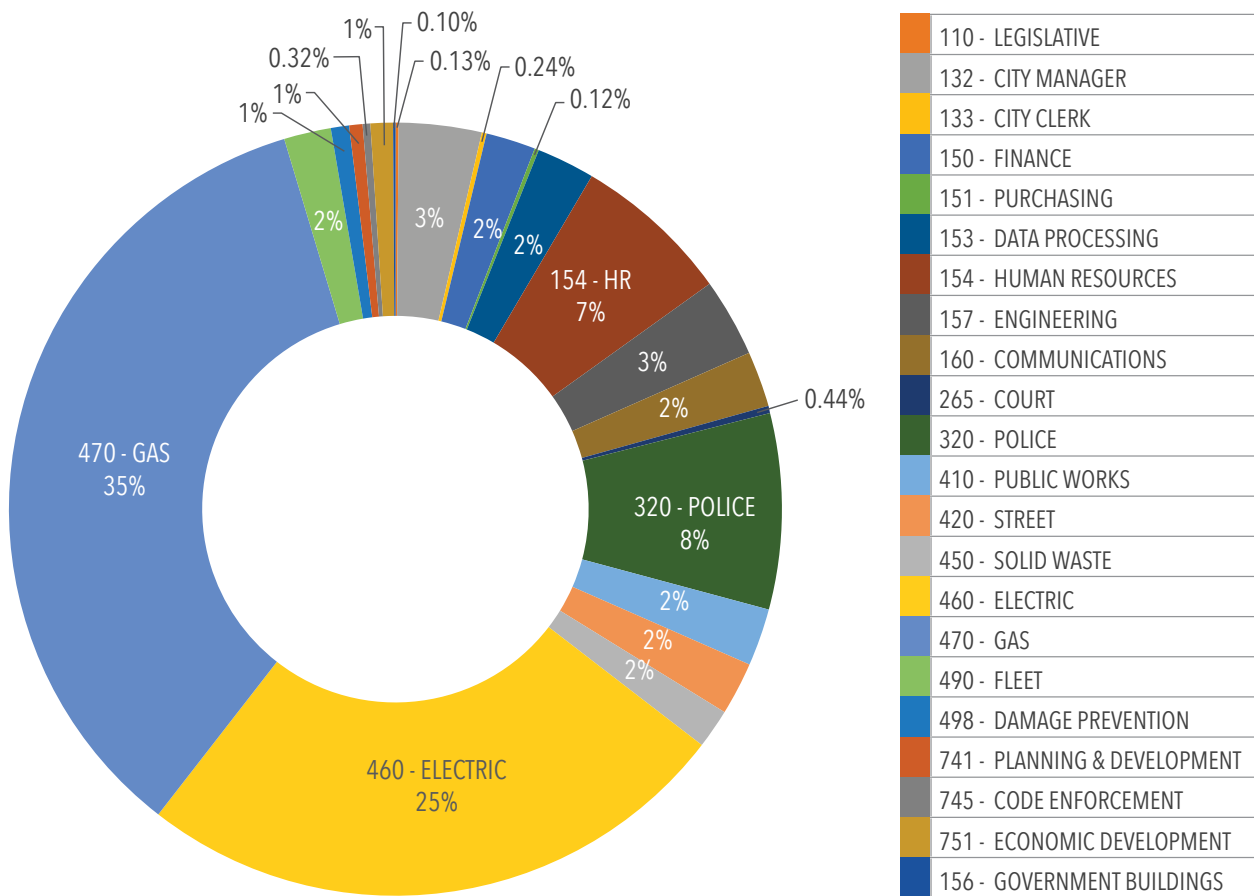
USE OF FUNDS

DEPARTMENT CHART

	FY 2024 BUDGET	PERCENTAGE
110 - Legislative	\$254,200	0.13%
132 - City Manager	\$6,791,914	3.44%
133 - City Clerk	\$481,460	0.24%
150 - Finance	\$4,123,450	2.09%
151 - Purchasing	\$240,840	0.12%
153 - Data Processing	\$4,869,970	2.46%
154 - Human Resources	\$13,084,988	6.62%
157 - Engineering	\$6,484,950	3.28%
160 - Communications	\$4,425,566	2.24%
265 - Court	\$878,835	0.44%
320 - Police	\$16,062,941	8.12%
410 - Public Works	\$4,744,320	2.40%
420 - Street	\$4,378,840	2.21%
450 - Solid Waste	\$3,252,250	1.64%
460 - Electric	\$49,571,269	25.07%
470 - Gas	\$68,879,729	34.84%
490 - Fleet	\$3,889,900	1.97%
498 - Damage Prevention	\$1,511,400	0.76%
741 - Planning & Development	\$1,101,135	0.56%
745 - Code Enforcement	\$635,900	0.32%
751 - Economic Development	\$1,854,160	0.94%
156 - Government Buildings	\$197,000	0.10%
GRAND TOTAL	\$197,715,017	100.00%



PHOTOS TOP TO BOTTOM:
 Prelude to the Fourth Face Painting
 LIVE in the DTL Mustache the Band
 Fun on the Lawrenceville Lawn
 LIVE in the DTL Juneteenth Celebration



USE OF FUNDS BY CATEGORY

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
51 - Personal Services	\$21,800,953	\$25,269,509	\$29,337,933
52 - Contracted Services	\$9,813,179	\$17,351,219	\$13,699,658
53 - Supplies	\$52,112,132	\$47,695,852	\$48,337,070
54 - Capital Outlay	\$25,385,492	\$65,609,380	\$36,983,693
55 - Interfund Charges	\$24,950,411	\$26,433,176	\$30,151,039
56 - Depreciation	\$2,878,144	\$0	\$0
57 - Other Costs	\$9,134,474	-\$2,800,747	\$5,875,663
58 - Debt Service	\$3,916,578	\$6,276,029	\$4,568,220
61 - Other Financing Uses	\$66,848,660	\$38,103,843	\$28,761,741
GRAND TOTAL	\$216,840,022	\$223,938,262	\$197,715,017

EXPENSE ACCOUNT HISTORY

51 – PERSONAL SERVICES

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
511100 - Regular Salaries	\$17,281,775	\$19,904,589	\$21,642,700
511101 - Salaries-Accrued Comp Absences	\$0	\$0	\$0
511110 - Governing Body Salary	\$41,500	\$40,800	\$40,800
511115 - Election Pay	\$19,000	\$2,500	\$20,000
511150 - Salary Adjustments	\$0	\$0	\$317,120
511151 - New Position Requests	\$0	\$0	\$1,578,888
511160 - City Staff	\$0	\$0	\$0
511200 - Part-Time Employees	\$82,686	\$181,886	\$251,450
511201 - Internship Salaries	\$19,522	\$35,000	\$30,000
511210 - Boards & Authorities Salaries	\$4,500	\$3,500	\$4,850
511211 - Judges' Salaries	\$0	\$0	\$0
511300 - Overtime Salaries	\$593,487	\$559,600	\$598,900
511301 - Driving Incentive Pay	\$0	\$0	\$0
511302 - Longevity Pay	\$62,500	\$68,500	\$73,250
511303 - On-Call Pay	\$79,784	\$88,000	\$76,000
511310 - Mayor's Salary	\$12,600	\$12,600	\$12,600
512100 - Group Health	\$662,095	\$580,000	\$680,000
512110 - Employee Health Acct Contrib	\$171,901	\$200,000	\$200,000
512200 - Social Security (FICA) Contrib	\$1,105,910	\$1,248,324	\$1,342,500
512300 - Medicare	\$261,029	\$311,121	\$309,070
512400 - Retirement Contributions	\$1,364,066	\$1,897,449	\$2,028,215
512500 - Tuition Reimbursements	\$12,888	\$40,820	\$32,790
512900 - Other Employee Benefits	\$21,970	\$44,420	\$85,800
512905 - Employee Training Incentive	\$0	\$0	\$0
512910 - Employee Tool Allowance	\$3,741	\$5,400	\$5,500
512600 - Unemployment Insurance	\$0	\$20,000	\$7,500
511120 - DDA Executive Director Salary	\$0	\$25,000	\$0
51 - PERSONAL SERVICES TOTAL	\$21,800,953	\$25,269,509	\$29,337,933

52 – CONTRACTED SERVICES

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
521210 - City Attorney	\$223,226	\$175,000	\$175,000
521220 - Legal & Professional	\$865,694	\$1,145,184	\$777,460
521230 - Engineering & Surveying	\$149,821	\$333,176	\$442,500
521240 - Consulting & Planning	\$171,125	\$480,421	\$349,000
521250 - Monitoring & Testing Services	\$49,739	\$40,001	\$40,000
521260 - Solicitor Fees	\$163,446	\$150,000	\$198,000
521265 - Employee Wellness Programs	\$11,576	\$10,000	\$12,000
521266 - Employee Recruitment & Retention	\$0	\$500	\$1,000
521267 - Employee Support	\$29,287	\$28,000	\$29,000
521300 - Technical Services	\$113,689	\$120,580	\$118,750
522100 - Cleaning Services	\$1,545	\$10,800	\$3,500
522110 - Garbage Pickup	\$16,378	\$15,925	\$16,500
522130 - Custodial Services	\$73,551	\$114,485	\$90,000
522140 - Lawn Care	\$440,208	\$517,936	\$580,000
522210 - Service Contracts	\$1,185,993	\$1,578,934	\$2,318,460
522215 - Downtown Grounds Improvement	\$16,787	\$20,000	\$20,000
522221 - R & M - City Hall	\$60,584	\$37,144	\$25,000
522222 - R & M - Police Dept	\$62,640	\$41,336	\$25,000
522223 - R & M - LAC	\$2,797	\$50,000	\$25,000
522224 - R & M - Public Works	\$60,613	\$105,408	\$25,000
522225 - R & M - Roads	\$42,134	\$919,207	\$52,500
522226 - R & M - DDA Properties	\$1,778	\$16,223	\$20,000
522227 - R & M - City Owned/Rentals	\$1,449	\$5,000	\$5,000
522228 - R & M - Parking Decks	\$7,762	\$11,877	\$6,500
522230 - R & M - Vehicles	\$151,880	\$191,268	\$145,000
522235 - GGC/LHA Parts & Service	\$28,325	\$21,000	\$20,000
522240 - R & M-Equipment	\$56,500	\$211,389	\$220,500
522250 - R & M-Other	\$106,682	\$99,296	\$71,500
522310 - Rental of Land & Buildings	\$6,400	\$25,000	\$2,200

EXPENSE ACCOUNT HISTORY

52 – CONTRACTED SERVICES [CONTINUED]

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
522320 - Rental of Equipment & Vehicles	\$124,492	\$211,000	\$148,000
523100 - Insurance (Property Liability)	\$648,550	\$964,879	\$1,020,000
523210 - Telephone	\$237,957	\$252,153	\$299,514
523220 - Postage	\$368,917	\$516,271	\$506,000
523260 - Wireless Card Services	\$45,053	\$46,020	\$49,080
523300 - Advertising	\$171,017	\$229,420	\$184,455
523310 - Rebates	\$30,150	\$50,000	\$40,000
523320 - Community Awareness	\$3,093	\$8,950	\$10,000
523400 - Printing	\$136,661	\$201,487	\$161,800
523500 - Travel	\$137,717	\$305,525	\$416,793
523510 - Prisoner Transport	\$0	\$0	\$0
523610 - Dues, Subscriptions & Fees	\$189,504	\$240,940	\$242,250
523620 - Bank Charges	\$911	\$3,320	\$25,000
523625 - Credit Card Processing Fees	\$765,752	\$435,000	\$385,000
523630 - Collection Fees	\$10,065	\$9,600	\$12,000
523640 - Lgip Fund Fee	\$0	\$0	\$0
523700 - Education & Training	\$257,299	\$394,435	\$424,724
523850 - Contract Labor	\$960,402	\$1,782,049	\$1,508,000
523855 - Event Attractions	\$8,711	\$23,975	\$25,000
523870 - Professional Services	\$0	\$0	\$403,400
523901 - Nuisance Abatement Expenses	\$700	\$56,000	\$10,000
523910 - Drug Screening	\$10,897	\$8,000	\$13,000
523915 - Code Enforcement Outsourcing	\$0	\$0	\$0
523920 - Upc Cost	\$33,657	\$33,900	\$38,220
523926 - Design Services	\$61,750	\$75,000	\$70,000
523930 - Other Purchased Services	\$111,095	\$405,544	\$167,000
523935 - Interpreting Services	\$7,278	\$18,200	\$14,000
523940 - K-9 Unit Care	\$5,536	\$15,000	\$15,000

52 – CONTRACTED SERVICES [CONTINUED]

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
523944 - Live Entertainment	\$135,520	\$241,750	\$200,000
523945 - Photography	\$40,040	\$78,600	\$55,000
523950 - Medical Aid-Prisoners	\$3,068	\$6,000	\$4,000
523960 - Distribution Water Testing	\$0	\$0	\$0
523980 - Solid Waste Disposal-Landfill	\$636,801	\$744,647	\$907,640
523990 - Recycled Material Collection	\$397,250	\$528,796	\$154,230
522231 - Claims Repairs	\$92,899	\$81,446	\$0
523860 - Administrative Services	\$0	\$0	\$0
523880 - Technical Services	\$0	\$0	\$0
523890 - Custodial Services	\$0	\$0	\$0
522255 - Repairs To Damaged Assets	\$0	\$136,215	\$300,000
523942 - Cid-Case Related Expenses	\$29	\$5,000	\$5,000
521100 - Management Support Activities	\$78,800	\$2,767,008	\$71,182
52 - CONTRACTED SERVICES TOTAL	\$9,813,179	\$17,351,219	\$13,699,658

53 – SUPPLIES

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
531110 - Office Supplies	\$59,046	\$144,908	\$104,700
531111 - Janitorial Supplies	\$21,732	\$30,802	\$30,000
531121 - Marketing Materials	\$34,890	\$151,000	\$50,000
531122 - Specialty Supplies	\$176,596	\$483,035	\$461,800
531123 - Building & Warehouse Supplies	\$186,597	\$119,742	\$90,500
531124 - Vehicle Supplies	\$251,333	\$304,119	\$345,000
531125 - Supplies-Distribution System	\$221,487	\$65,527	\$100,000
531126 - Minor Electrical Supplies	\$3,563	\$6,501	\$6,000
531127 - Hardware Supplies	\$48	\$0	\$0
531129 - Cathodic Supplies	\$19,408	\$34,832	\$20,000
531130 - Welding Supplies	\$9,501	\$12,000	\$7,500
531135 - Transformers	\$85,331	\$105,915	\$100,000
531140 - Conductors	\$0	\$12,303	\$20,000

EXPENSE ACCOUNT HISTORY

53 – SUPPLIES [CONTINUED]

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
531145 - Meters, Bases & Boxes	\$12,565	\$18,000	\$25,000
531150 - Street Lights	\$9,223	\$21,170	\$25,000
531161 - Domestic Meters/Regulators	\$209,501	\$289,713	\$329,650
531163 - Industrial Meters/Regulators	\$77,378	\$332,533	\$338,260
531170 - Pipe & Fitting	\$94,476	\$154,119	\$195,000
531171 - Regulator Stations	\$42,539	\$62,300	\$64,000
531172 - Other Distribution Supplies	\$8,433	\$8,000	\$15,000
531181 - Telemetry	\$88,968	\$79,279	\$70,400
531210 - Water	\$35,276	\$37,141	\$49,860
531215 - Sewer	\$12,389	\$12,500	\$13,200
531220 - Natural Gas	\$47,731	\$45,000	\$54,000
531230 - Electricity	\$451,653	\$551,449	\$452,000
531231 - Electricity-Plant Related	\$0	\$0	\$0
531250 - Oil & Lubricants	\$26,755	\$28,695	\$25,000
531270 - Gasoline/Diesel	\$744,414	\$725,451	\$732,000
531280 - Stormwater	\$53,805	\$55,000	\$50,000
531300 - Food & Beverages	\$33,692	\$51,293	\$56,000
531310 - Food-Prisoners	\$0	\$0	\$0
531320 - Food-Public Relations	\$173	\$5,100	\$3,900
531520 - Gas Purchased For Resale	\$24,726,414	\$18,415,273	\$19,932,700
531530 - Electricity Purch For Resale	\$23,635,797	\$22,414,245	\$22,585,880
531531 - Contribution To MEAG Trust	\$0	\$0	\$0
531532 - Contribution To MEAG Trust Off	\$0	\$0	\$0
531600 - Small Furniture & Equipment	\$141,626	\$1,642,947	\$614,315
531610 - Computer Component Purchases	\$41,275	\$67,030	\$31,000
531611 - Police Computer Components	\$16,475	\$25,000	\$15,000
531620 - Computer Software	\$46,758	\$83,783	\$31,000

53 – SUPPLIES [CONTINUED]

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
531621 - Police Computer Software	\$6,709	\$15,000	\$10,000
531630 - Tools & Work Equipment	\$39,834	\$146,398	\$125,160
531635 - Safety Equipment	\$31,246	\$40,821	\$54,950
531715 - Uniforms	\$74,438	\$139,754	\$149,615
531720 - Uniform Rental	\$125,565	\$170,455	\$163,060
531725 - Landscaping	\$7,902	\$10,000	\$10,000
531750 - Ammunition	\$16,510	\$38,500	\$44,800
531755 - Firearms	\$10,551	\$22,500	\$451,640
531770 - Explorer Post Expenses	\$0	\$0	\$2,280
531780 - K-9 Unit Equipment	\$26,421	\$24,669	\$9,000
531795 - Event Supplies	\$36,399	\$38,750	\$45,000
531796 - Prize Money	\$0	\$0	\$0
531760 - Co-Responder	\$71,123	\$353,165	\$120,000
531115 - Supplies - Repair & Maintenance	\$16,311	\$44,104	\$55,000
531590 - Concession Goods	\$0	\$0	\$0
531128 - Equipment Supplies	\$22,277	\$38,868	\$34,000
531120 - Crime Prevention Expense	\$0	\$6,000	\$18,900
531595 - Dumpsters Purchased For Resale	\$0	\$11,165	\$0
53 - SUPPLIES TOTAL	\$52,112,132	\$47,695,852	\$48,337,070

54 – CAPITAL OUTLAY

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
541000 - Capital Outlay	\$30,363,903	\$61,637,088	\$36,983,693
541001 - Capital Outlay Offset	-\$4,485,162	\$1,257,749	\$0
541021 - Cip Offset	-\$493,249	\$0	\$0
541100 - Sites	\$0	\$0	\$0
541200 - Site Improvements	\$0	\$0	\$0
541300 - Buildings & Building Improve	\$0	\$0	\$0

EXPENSE ACCOUNT HISTORY

54 – CAPITAL OUTLAY [CONTINUED]

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
541400 - Infrastructure	\$0	\$0	\$0
541002 - Non-Allocated Funds	\$0	\$2,714,543	\$0
54 - CAPITAL OUTLAY TOTAL	\$25,385,492	\$65,609,380	\$36,983,693

55 – INTERFUND CHARGES

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
522205 - Contribution To Fleet Service	\$1,901,367	\$2,138,695	\$2,264,700
551000 - Indirect Cost Allocation	\$2,162,068	\$2,820,031	\$39,400
551100 - General Fund Indirect Costs	\$4,260,890	\$4,881,070	\$9,019,449
552100 - Admin Fees-Medical	\$946,732	\$1,020,000	\$1,100,000
552110 - Admin Fees-Unemployment Ins	\$0	\$0	\$0
552120 - Admin Fees-Workers' Comp	\$12,734	\$118,000	\$150,000
552200 - Claims-Insurance	\$5,988,965	\$5,350,000	\$5,950,000
552220 - Claims-Unemployment Insurance	\$20,232	\$0	\$0
552230 - Claims-Workers' Comp	\$317,230	\$432,000	\$510,000
552290 - Contrib To Risk Management Fund	\$745,000	\$831,780	\$1,473,840
552297 - Retiree Group Health	\$759,906	\$875,000	\$1,100,000
552298 - Contrib To Health Insurance Fund	\$7,503,999	\$7,521,600	\$7,882,150
552299 - Contrib To Workers Comp Ins Fund	\$331,288	\$445,000	\$661,500
55 - INTERFUND CHARGES TOTAL	\$24,950,411	\$26,433,176	\$30,151,039

56 – DEPRECIATION

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
561000 - Depreciation Expense	\$2,878,144	\$0	\$0
562000 - Amortization Expense	\$0	\$0	\$0
56 - DEPRECIATION TOTAL	\$2,878,144	\$0	\$0

57 – OTHER COSTS

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
572000 - Payments To Other Agencies	\$45,689	\$103,700	\$3,700
573000 - Promotional Advertising	\$176,265	\$131,250	\$150,000
573100 - Property Tax Payments	\$0	\$54,608	\$60,000
573200 - Refunds & Transfers	\$196,928	\$305,000	-\$200,000
573500 - Miscellaneous Payments	\$500	\$24,919	\$1,534,987
573525 - Payments To DDA	\$8,707,303	-\$3,602,775	\$3,319,476
573600 - Damage To Property	\$7,789	\$56,220	\$7,500
574000 - Bad Debt Expense	\$0	\$0	\$0
575000 - Loss On Disp Of Fixed Assets	\$0	\$0	\$0
579000 - Contingencies	\$0	\$126,330	\$1,000,000
579001 - Contingency-Annual Leave Pay	\$0	\$0	\$0
57 - OTHER COSTS TOTAL	\$9,134,474	-\$2,800,747	\$5,875,663

EXPENSE ACCOUNT HISTORY

58 – DEBT SERVICE

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
581200 - Capital Lease - Principal	\$170,378	\$205,533	\$258,220
582000 - Interest Expense	\$2,718,543	\$2,611,893	\$1,895,000
582100 - Bond Principal Payment	\$0	\$2,415,000	\$2,415,000
582110 - Bond Principal Payment Offset	\$0	\$0	\$0
582200 - Capital Lease - Interest	\$17,658	\$13,573	\$0
581100 - Principal Payment - Bonds	\$1,010,000	\$1,030,000	\$0
583000 - Fiscal Agent Fees	\$0	\$0	\$0
584000 - Bond Issuance Costs	\$0	\$30	\$0
58 - DEBT SERVICE TOTAL	\$3,916,578	\$6,276,029	\$4,568,220

61 – OTHER FINANCING USES

	FY 2022 ACTUAL	FY 2023 REVISED BUDGET	FY 2024 BUDGET
611000 - Operating Transfers Out	\$66,848,660	\$38,103,843	\$28,761,741
614000 - Equity Transfers Out	\$0	\$0	\$0
61 - OTHER FINANCING USES TOTAL	\$66,848,660	\$38,103,843	\$28,761,741
GRAND TOTAL	\$216,840,022	\$223,938,262	\$197,715,017



PHOTOS:

Left – Vendors at the Live in the DTL
Juneteenth Celebration

Center – Fit2Fly Aerial Silks

Right – LIVE in the DTL Simply Spice

CAPITAL PLANNING



PHOTOS:

Left - Lawrenceville Arts Center

Right - Prelude to the Fourth - Electric Avenue

Inrastructure, technology, and major equipment are the physical foundation for providing services to our citizens. The procurement, design, construction, maintenance, and operation of capital assets are a critical activity of the City of Lawrenceville and therefore require careful planning.

Capital planning is critical to electric, gas, transportation, sanitation, and other essential public services. It is also an important component of our City's economic development program and strategic plan. Capital facilities and infrastructure are important legacies that serve current and future generations. It is extremely difficult for Lawrenceville to address the current and long-term needs of our citizens without a sound multi-year capital plan that clearly identifies capital needs, funding options, and operating budget impacts.

A properly prepared capital plan is essential to the future financial health of an organization and continued delivery of services to citizens and businesses. The capital budget is a direct link to the multi-year capital improvement plan. The multi-year capital plan identifies the needs, determines financial impact, prioritizes, and includes a comprehensive financial plan. In addition, assumptions for sources and uses are identified.

The following tables provide the capital plan for the City of Lawrenceville by funding source and year. Year One of the capital plan is incorporated into the annual budget, and the future years of the capital plan are accepted as a guideline for future projects.



PHOTO:
BOOFest
Trunk-or-Treat

CAPITAL PLANNING

[INFRASTRUCTURE, TECHNOLOGY, AND MAJOR EQUIPMENT]

CAPITAL BY SOURCE

SOURCE	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
General Fund	\$6,986,295	\$6,608,314	\$5,262,139	\$5,119,135	\$5,291,152	\$7,386,440
Arpa	\$4,888,332	\$0	\$0	\$0	\$0	\$0
Splost	\$6,235,812	\$0	\$0	\$0	\$0	\$0
Electric	\$8,831,769	\$9,430,000	\$9,735,000	\$9,160,000	\$10,625,000	\$12,125,000
Gas	\$14,265,479	\$4,184,520	\$5,129,520	\$5,802,520	\$5,585,000	\$5,289,800
Solid Waste	\$195,000	\$28,000	\$0	\$0	\$0	\$0
Stormwater	\$2,900,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000
TOTAL	\$44,302,687	\$21,550,834	\$21,426,659	\$21,381,655	\$22,801,152	\$26,101,240

CAPITAL BY DEPARTMENT

DEPARTMENT	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Communications	\$150,000	\$0	\$0	\$0	\$0	\$0
Engineering	\$2,178,018	\$0	\$0	\$0	\$0	\$0
IT	\$536,885	\$398,385	\$346,085	\$351,417	\$356,908	\$302,563
Police	\$635,000	\$193,724	\$195,484	\$197,420	\$199,549	\$201,892
PW	\$2,233,000	\$570,000	\$350,000	\$392,000	\$350,000	\$483,000
Streets	\$5,610,000	\$3,750,000	\$2,518,160	\$2,272,093	\$2,389,785	\$4,315,280
Damage Prevention	\$12,410	\$6,205	\$12,410	\$6,205	\$12,410	\$6,205
Fleet	\$1,626,000	\$1,690,000	\$1,840,000	\$1,900,000	\$1,982,500	\$2,077,500
Sanitation	\$195,000	\$28,000	\$0	\$0	\$0	\$0
Electric	\$10,265,745	\$9,430,000	\$9,735,000	\$9,160,000	\$10,625,000	\$12,125,000
Gas	\$17,175,629	\$4,184,520	\$5,129,520	\$5,802,520	\$5,585,000	\$5,289,800
Stormwater	\$2,900,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000
Human Resources	\$750,000	\$0	\$0	\$0	\$0	\$0
City Manager	\$35,000	\$0	\$0	\$0	\$0	\$0
TOTAL	\$44,302,687	\$21,550,834	\$21,426,659	\$21,381,655	\$22,801,152	\$26,101,240



CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a five-year program and details anticipated expenditures, as well as the proposed sources of funding. Capital requests are funded through fund balance, bond proceeds, grants, impact fees, or other specially designated revenue sources.

The first year of the CIP is incorporated into the Annual Budget and Program for Services and is commonly known as the Capital Budget for the fiscal year. The Capital Budget is the governing body's annual appropriation for capital spending and authorized specific projects and authorizes specific funding for these projects. The subsequent or outlying years of the CIP are updated and revised each year to reflect the changing needs and priorities of the City. Projects and financing sources listed in the CIP for years other than the first year are not authorized until the Annual Budget and Program for Services for those years is legally adopted. The outlying years serve only as a guide for future planning and are subject to further review and modification in subsequent years. Funding decisions are based upon the type of project. Recurring or maintenance projects are funded using operating revenues just like an operating expense. One time projects can use undesignated, unreserved fund balance as a funding source. Other funding sources include federal and state grants, impact fees, bond issues, hotel/motel tax, and enterprise funds. The Capital Projects Funds was created to effectively manage and track approved projects and funding sources. With the exception of the E-911 fund, acquisition of all capital assets including all capital projects will be conducted through the Capital Projects Fund.

After the annual audit has been completed, the unspent and unencumbered balance of each approved capital project will be reallocated in the following fiscal year to their respective projects.

PHOTOS:

Opposite Page Top – City View Townhomes

Opposite Page Center – Shoe Horn Alley

Below – Honest Alley Exchange





PHOTOS:
 Top Right - Blue Rooster Bake Shop on the Square
 Top Center - School of the Arts at Central Gwinnett
 Above - BOO Fest
 Right - Feature Friday School of Rock

CAPITAL IMPROVEMENT PROJECTS



PHOTOS:
Left - Merry Little Christmas
Right - Conclave at South Lawn

CAPITAL PLANNING [CIP]

GENERAL FUND CAPITAL						
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Art Commission Projects	\$150,000	-	-	-	-	-
Locate Equipment	\$12,410	\$6,205	\$12,410	\$6,205	\$12,410	\$6,205
Department Vehicle	\$0	-	-	-	-	-
Vehicle Replacement Program	\$1,575,000	\$1,650,000	\$1,740,000	\$1,825,000	\$1,920,000	\$2,010,000
2 Mobile Column Lifts	-	-	-	-	-	\$25,000
Frame Crane w/Hoist	\$31,000	-	\$50,000	-	-	-
Metal Brake & Shear	\$20,000	-	-	-	-	-
Drive on Lifts (2)	-	\$40,000	-	-	-	-
Tire Carosel	-	-	\$50,000	-	-	-
Floors Epoxy	-	-	-	\$75,000	-	-
Air Compressor	-	-	-	-	\$20,000	-
Stick Welder	-	-	-	-	\$7,500	-
Hydraulic Hose Crimping Machine	-	-	-	-	\$5,000	-
New Oil Reel	-	-	-	-	\$20,000	-
Drill Press	-	-	-	-	\$10,000	-
Compressor for Service Truck	-	-	-	-	-	\$6,500
Oversize Tire Changer	-	-	-	-	-	\$30,000
Plasma Cutter	-	-	-	-	-	\$6,000
Finance ERP	\$50,000	-	-	-	-	-
GIS Strategic Plan & Implementation	\$35,000	-	-	-	-	-
Enterprise Asset Management Software	\$175,000	\$75,000	\$77,250	\$79,568	\$81,955	\$84,413
Fleet- AssetWorks Modules	\$0	\$25,000	\$10,000	\$10,300	\$10,609	\$10,927
Munis Inventory Module	\$55,000	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883
Replace Switch Room UPS Units	\$16,000	-	-	-	-	-
Computer Upgrades- Planning & Development	\$28,000	-	-	-	-	-
Rugged Laptops- Police Motorcycles	\$37,500	-	-	-	-	-
Work Order Software	-	\$175,000	\$75,000	\$77,250	\$79,568	\$81,955
Safety Management Software	\$25,385	\$17,385	\$17,385	\$17,385	\$17,385	\$17,385
Upgrade Phone System	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Vulnerability Management Solution	\$0	\$0	\$0	\$0	\$0	\$0
Audio Visual Upgrades	\$25,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
New Fire Walls	-	-	\$60,000	\$60,000	\$60,000	-

GENERAL FUND CAPITAL [CONTINUED]

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
IT Compliance Program	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Speed Detection Devices (LIDAR)	-	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
Speed Detection Devices (RADAR)	-	\$8,849	\$8,849	\$8,849	\$8,849	\$8,849
Body Armor	-	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Taser	-	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000
Primary Pistols Weapons	-	\$3,225	\$3,225	\$3,225	\$3,225	\$3,225
Backup Pistol Weapons	-	\$3,225	\$3,225	\$3,225	\$3,225	\$3,225
Police Radios	-	\$69,650	\$69,650	\$69,650	\$69,650	\$69,650
CCTV Video Cameras for PD Building	-	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Body Worn Camera Replacements	-	\$36,075	\$36,075	\$36,075	\$36,075	\$36,075
Flock Safety Cameras	-	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Police Parking Lot Expansion	\$15,000	-	-	-	-	-
FIRST Project	\$500,000	\$17,600	\$19,360	\$21,296	\$23,425	\$25,768
W. Pike @ Culver Parking Lot	\$300,000	-	-	-	-	-
Downtown S/W/Brick Impr/Repair	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Sidewalk Maintenance and Infill	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Facilities - HVAC Upgrades (Citywide)	\$121,000	\$80,000	\$80,000	\$80,000	\$80,000	\$106,000
Facilities - Grounds Maintenance	\$45,000	\$170,000	\$20,000	\$20,000	\$20,000	\$85,000
Facilities - Exterior Maintenance (Citywide)	\$55,000	\$60,000	\$60,000	\$102,000	\$60,000	\$102,000
Facilities - Interior Maintenance (Citywide)	\$100,000	\$60,000	\$40,000	\$40,000	\$40,000	\$40,000
Pressure Washer	\$15,000	-	-	-	-	-
Floor Machine	-	\$30,000	-	-	-	-
Trailer for Scissor Lift	-	\$20,000	-	-	-	-
Public Works Facility Improvements	\$750,000	-	-	-	-	-
Lawrenceville Suwanee Median Landscaping	\$100,000	-	-	-	-	-
LAC Outparcel Improvements	\$150,000	-	-	-	-	-
City Hall Security	\$250,000	-	-	-	-	-
Street Resurfacing	\$1,200,000	\$1,400,000	\$1,946,160	\$1,985,093	\$2,024,785	\$2,065,280
Pavement Condition Assessment	-	-	\$40,000	-	-	-
On-Call Striping	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	-
Sidewalk Infill, Citywide	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Regal Dr (County Reimb)	\$315,000	-	-	-	-	-
Camelot Subdivision (County Reimb)	-	\$400,000	-	-	-	-
Downtown Raised Intersections	-	\$1,200,000	-	-	-	-

CAPITAL PLANNING [CIP]

GENERAL FUND CAPITAL [CONTINUED]

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Meadow Grove Entrance	\$75,000	-	-	-	-	-
Traffic Safety Trailer	\$20,000	-	-	-	-	-
Wood Grinder at Mulch Yard (replacement)	-	-	-	-	-	\$2,000,000
Enclosed Cab Mini Excavator	\$70,000	-	-	-	-	-
Rubber Tire Loader	-	\$170,000	-	-	-	-
Leaf Truck	-	-	\$252,000	-	-	-
Sand Spreader	-	-	-	\$7,000	-	-
Backhoe	-	-	-	-	\$85,000	-
Honest Alley Improvements	\$50,000	\$300,000	-	-	-	-
Calaboose Alley Improvements	\$100,000	-	-	-	-	-
GENERAL FUND TOTAL	\$6,986,295	\$6,608,314	\$5,262,139	\$5,119,135	\$5,291,152	\$7,386,440

ARPA

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Co-Responder Program	\$120,000	-	-	-	-	-
Utility Assistance-Round Up Admin	\$35,000	-	-	-	-	-
Supplement to Staff	\$750,000	-	-	-	-	-
Outdoor Dining	\$197,000	-	-	-	-	-
Sandalwood HP Steel Replacement	\$2,910,150	-	-	-	-	-
Sandalwood Improvement Project	\$876,182	-	-	-	-	-
ARPA TOTAL	\$4,888,332	\$0	\$0	\$0	\$0	\$0

ELECTRIC FUND

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Overhead Maintenance	\$628,069	\$1,265,000	\$1,535,000	\$1,580,000	\$1,700,000	\$1,875,000
Infrastructure Improvements	\$3,392,602	\$2,750,000	\$2,845,000	\$2,120,000	\$1,975,000	\$2,100,000
Underground Maintenance	\$1,195,922	\$2,850,000	\$3,430,000	\$4,335,000	\$5,450,000	\$6,100,000
New Services (Reimbursable)	\$3,205,176	\$2,350,000	\$1,700,000	\$1,000,000	\$1,000,000	\$1,500,000
Equipment (New and Replacement)	\$410,000	\$215,000	\$225,000	\$125,000	\$500,000	\$550,000
ELECTRIC FUND TOTAL	\$8,831,769	\$9,430,000	\$9,735,000	\$9,160,000	\$10,625,000	\$12,125,000

GAS FUND

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Pressure Improvements	-	\$949,000	\$1,232,000	\$2,783,000	\$825,000	\$390,000
Steel Replacement	-	\$342,000	\$223,000	\$327,000	\$1,268,000	\$796,800
Plastic Replacement	-	\$314,000	\$275,000	\$500,000	\$300,000	\$500,000
Propress Tooling (Commercial Meters)	\$15,000	-	-	-	-	-
Ozora @ 81 Roundabout DOT Project #16363	\$116,000	-	-	-	-	-
Meter Change-Outs	\$236,354	\$514,000	\$514,000	\$257,000	\$257,000	\$257,000
New Mains & Services	\$713,527	\$1,835,520	\$1,835,520	\$1,835,520	\$2,025,000	\$2,025,000
Cedars Rd to Sugarloaf DOT Project #13895	\$853,438	-	-	-	-	-
Hurricane Shoals @ Hwy 316 DOT Project #13893	\$3,004,260	-	-	-	-	-
Hwy 81/138 Roundabout DOT Project #	\$1,164,800	-	-	-	-	-
Station Valve Installation	-	-	\$350,000	\$100,000	\$100,000	\$100,000
Emergency Trailer	-	\$45,000	-	-	-	-
Ground Bed Updates	-	\$65,000	\$65,000	-	-	-
Excavator Replacement	-	\$95,000	-	-	-	\$150,000
CNG Station Rehab/CNG Trailer	-	-	-	-	-	\$350,000
Case Backhoe Replacement	-	-	\$90,000	-	-	-
Tencher (Replacement)	-	-	\$120,000	-	-	-
ERT Replacement	-	-	\$400,000	-	-	-
Series 3 Snap Prover	-	-	-	-	\$70,000	-
TD Williams Tapping Equipment	-	-	-	-	\$90,000	-
Regulator Station Upgrades	-	-	-	-	\$650,000	\$650,000
Dump Trailer	-	-	-	-	-	\$15,000
Coil Trailer/Line Tamer	-	-	-	-	-	\$56,000
Rectifier Replacements	-	\$25,000	\$25,000	-	-	-
PHMSA Grant Projects	\$7,726,600	-	-	-	-	-
Hi Hope Road Relocation	\$435,500	-	-	-	-	-
GAS FUND TOTAL	\$14,265,479	\$4,184,520	\$5,129,520	\$5,802,520	\$5,585,000	\$5,289,800

CAPITAL PLANNING [CIP]

SOLID WASTE FUND

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Recycle Bins	\$195,000	-	-	-	-	-
Cart Tippers	-	\$28,000	-	-	-	-
SOLID WASTE FUND TOTAL	\$195,000	\$28,000	\$0	\$0	\$0	\$0

STORMWATER FUND

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Stormwater Maintenance	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000
Sandalwood Project	\$1,600,000	-	-	-	-	-
STORM WATER FUND TOTAL	\$2,900,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000

2023 SPLOST

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Recreational Facilities	\$1,501,836	-	-	-	-	-
Parking Facilities	\$2,550,000	-	-	-	-	-
Roads, Streets, Bridges (City)	\$750,000	-	-	-	-	-
Electric Meters	\$1,433,976	-	-	-	-	-
2023 SPLOST TOTAL	\$6,235,812	-	-	-	-	-
GRAND TOTAL	\$44,302,687	\$21,550,834	\$21,426,659	\$21,381,655	\$22,801,152	\$26,101,240

PHOTO:
Lawrenceville Power Employees



CITY DEBT

CITY DEBT

This section provides financial data on the City's long term financial obligation, current debt obligation, debt levels, and legal limits.



PRINCIPAL AND INTEREST REQUIREMENTS ON CITY'S GENERAL OBLIGATION DEBT

In September 2015, the Lawrenceville Building Authority (LBA) issued bonds on behalf of the City in the amount of \$56,740,000. The bonds were for the construction of the Public Works Facility, Connection Improvements to Georgia Gwinnett College, and Gas System Improvements.

In 2019, the LBA issued bonds on behalf of the City in the amount of \$25,820,000. The bonds were for the construction of the Lawrenceville Arts Center.

In 2020, the Lawrenceville Downtown Development Authority (DDA) issued bonds on behalf of the City in the amount of \$18,210,000. The purpose of the bonds was to defease the 2012 DDA bonds and purchase property for economic development.

Following are the principal and interest requirements on the City's outstanding bonds for fiscal years ending June 30, 2023, and thereafter. The purpose of the bonds includes:

- A new public works facility
- A new parkway previously know as the College Corridor and recently renamed Grizzly Parkway.
- Improvements to the Gas System

PHOTO: Live in the DTL

SERIES 2015 LBA BONDS

June 30th	Principal	Interest	TOTAL
2024	\$2,540,000	\$1,774,688	\$4,314,688
2025	\$2,665,000	\$1,647,688	\$4,312,688
2026	\$2,800,000	\$1,514,438	\$4,314,438
2027-2034	\$26,860,000	\$7,635,663	\$34,495,663
2035	\$4,105,000	\$205,250	\$4,310,250
TOTAL	\$38,970,000	\$12,777,725	\$51,747,725

SERIES 2019 LBA BONDS

June 30th	Principal	Interest	TOTAL
2024	\$1,050,000	\$695,130	\$1,745,130
2025	\$1,070,000	\$672,335	\$1,742,335
2026	\$1,095,000	\$647,973	\$1,742,973
2027-2034	\$17,855,000	\$4,827,540	\$22,682,540
2035	\$1,720,000	\$25,800	\$1,745,800
TOTAL	\$22,790,000	\$6,868,778	\$29,658,778

SERIES 2020 DDA BONDS

June 30th	Principal	Interest	TOTAL
2024	\$1,105,000	\$326,346	\$1,431,346
2025	\$1,130,000	\$302,257	\$1,432,257
2026	\$1,155,000	\$277,623	\$1,432,623
2027-2034	\$10,180,000	\$1,267,779	\$11,447,779
2035	\$1,400,000	\$30,520	\$1,430,520
TOTAL	\$14,970,000	\$2,204,525	\$17,174,525

The City of Lawrenceville has a formal debt service policy that is utilized along with the regulations governed by the State of Georgia. The Constitution for the State of Georgia states that "The debt incurred by any county, municipality, or other political subdivision of this state, including debt incurred on behalf of any special district, shall never exceed 10% of the assessed value of all taxable property within such county, municipality, or political subdivision." Specifically, the City of Lawrenceville has utilized revenue bonds to finance capital improvements too large to be financed from current revenues. The most recent bond issue sold in September 2020. Neither of these bonds impacts the legal debt limit of the City. The most recent bond issue had Aa3 uninsured rating.

AMOUNTS IN THOUSANDS	AMOUNT
Assessed Value	\$1,672,444,216
Add Back Tax Exempt Property	\$352,671,164
Total Assessed Value	\$2,025,115,380
Debt Limit (10% of Assessed Value)	\$202,511,538
Debt Applicable to Limit: None	-
Less: Amount Set aside for Repayment of General Obligation Debt	-
Total Net Debt Applicable Toward Limit	-
Legal Debt Margin	\$202,511,538

CITY DEPARTMENTS



CITY MANAGER

The City Manager's Office consists of the City Manager and Executive Assistant with the responsibility to manage the City's day-to-day operations through coordination and giving direction to the various departments that make up the City government. The City Manager has an Executive Management Team consisting of the Assistant City Manager – Community Development, Assistant City Manager – Operations, Chief Communications Officer, Chief Financial Officer, Public Works Director, and the Chief of Police. The Executive Management Team meets monthly, giving input and guidance on strategic issues. The Mayor and Council set priorities and give direction for the strategic goals for the City each year. Departments then develop their budgets to accomplish the goals and priorities as set by Mayor and Council. Led by the City Manager, the Executive Management Team monitors progress toward accomplishing the objectives throughout the year and gives direction as necessary.

STRATEGIC PRIORITIES

- Encourage Community & High-Quality Housing
- Enhance Mobility
- Enhance Public Safety
- Efficient, Engaging & Transparent Operations
- Infuse & Embrace the Arts

FY 2023 ACCOMPLISHMENTS

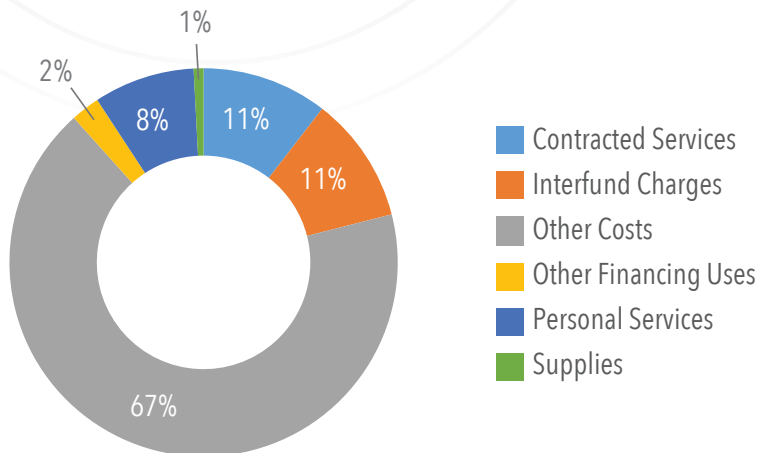
1. Completed a comprehensive reorganization of City departments to improve operational efficiency, foster stronger community relationships, and promote strategic visioning. Appointed new Police Chief.
2. Continued redevelopment and economic development by working with the Downtown Development Authority and the Lawrenceville Development Authority on specific projects.
3. Moved forward with process for the City to receive Diversity, Equity, & Inclusion Certification through Georgia Municipal Association.
4. Ensured proper coordination of the Comprehensive Plan Update.

FY 2024 GOALS

1. Support departments to accomplish FY2024 Council initiatives.
2. Work with City employees to create a plan and initiatives to attract and retain a qualified and diverse workforce.
3. Maintain and ensure the City's financial stability to enable the provision of services and utilities to citizens, visitors, and customers.
4. Expand community engagement and education between the City government and citizens, visitors, and customers.

CITY ADMINISTRATION

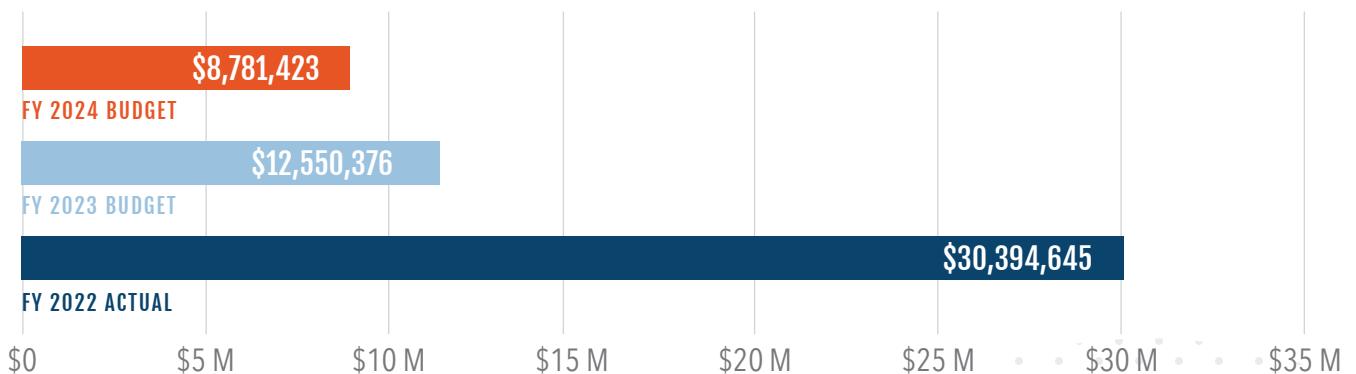
CITY ADMINISTRATION COST ALLOCATIONS



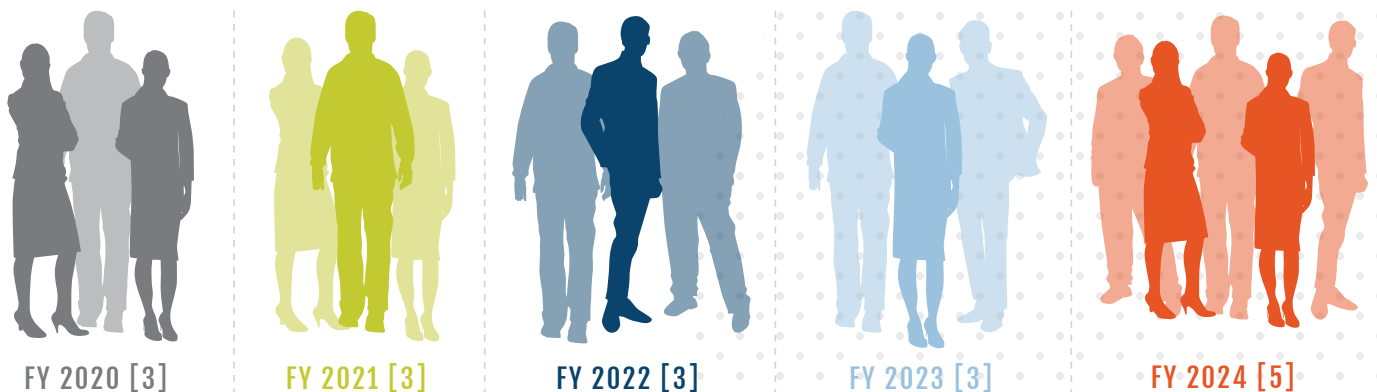
FY 2024 BUDGET

Contracted Services	\$919,050
Interfund Charges	\$926,750
Other Costs	\$5,913,463
Other Financing Uses	\$212,000
Personal Services	\$738,160
Supplies	\$72,000
GRAND TOTAL	\$8,781,423

PROJECTED CITY ADMINISTRATION BUDGET



CITY ADMINISTRATION PERSONNEL HISTORY



FUNDING SOURCE

FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	\$30,104,805	\$12,298,096	\$8,441,423
Tax Allocation District Fund	\$156,041	\$152,280	\$200,000
Motor Vehicle Tax Fund	\$133,799	\$100,000	\$140,000
TOTAL FUNDING	\$30,394,645	\$12,550,376	\$8,781,423

EXPENDITURES BY TYPE

CITY MANAGER	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$654,390	\$795,073	\$867,400
Interfund Charges	\$574,588	\$331,739	\$783,200
Other Costs	\$72	\$200,938	\$2,593,987
Other Financing Uses	\$26,692,071	\$7,028,001	\$212,000
Personal Services	\$611,476	\$666,304	\$680,660
Supplies	\$69,260	\$70,000	\$70,500
CITY MANAGER TOTAL	\$28,601,857	\$9,092,056	\$5,207,747
DOWNTOWN DEVELOPMENT AUTHORITY			
Contracted Services	\$0	\$0	\$0
Interfund Charges	\$1,574,880	\$3,187,473	\$3,319,476
Other Costs	\$0	\$0	\$0
DOWNTOWN DEVELOPMENT AUTH. TOTAL	\$1,574,880	\$3,187,473	\$3,319,476
GOVERNING BODY			
Contracted Services	\$17,082	\$22,140	\$33,150
Interfund Charges	\$102,800	\$73,280	\$114,840
Other Costs	\$0	\$0	\$0
Personal Services	\$44,559	\$43,922	\$43,900
Supplies	\$0	\$1,000	\$1,000
GOVERNING BODY TOTAL	\$164,442	\$140,342	\$192,890
MAYOR			
Contracted Services	\$12,949	\$15,000	\$18,500
Interfund Charges	\$25,700	\$101,440	\$28,710
Other Costs	\$0	\$0	\$0
Personal Services	\$13,525	\$13,565	\$13,600
Supplies	\$1,292	\$500	\$500
MAYOR TOTAL	\$53,466	\$130,505	\$61,310
GRAND TOTAL	\$30,394,645	\$12,550,376	\$8,781,423

COMMUNICATIONS

The Communications department ensures all City messaging/branding is uniform, consistent, and accurate. All aspects of City communications, including both municipal and tourism-related messaging, are managed by Communications, in addition to managing the marketing of all City events and initiatives. The origination or approval of all City of Lawrenceville external communications, marketing, social media, and City wearable items are processed and approved through the Communications department.

STRATEGIC PRIORITIES

- Encourage Community & High-Quality Housing
- Enhance Mobility
- Enhance Public Safety
- Efficient, Engaging & Transparent Operations
- Infuse & Embrace the Arts

KEY BUSINESS SERVICES

- Brand Management
- Communications
- Executive Leadership
- Marketing and Tourism
- Public Relations
- Social Media Management

MISSION STATEMENT

Create positive and sustainable relationships within the community through effective communication, diverse and focused programming, unique events, and strategic partnerships that ultimately improve the experience for those who visit the City of Lawrenceville to live, work, and play.

FY 2023 ACCOMPLISHMENTS

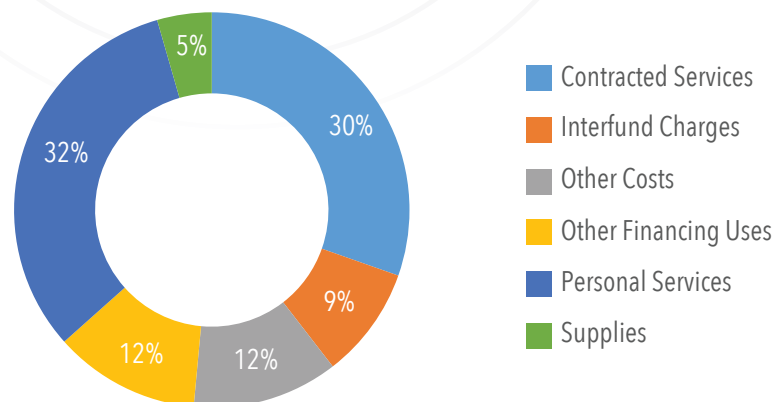
1. Created a custom city website and updated content of the utility site, making both fully ADA-compliant and improving functionality and usability of both. These improvements support the public and City staff by simplifying the location of information and promoting a better-informed community.

FY 2024 GOALS

1. Complete brand exercise to analyze, create and implement an updated City corporate campaign to replace the dated "Heart Art Smart" campaign. Continue to update and maintain City marketing and communications utilizing the new "Come Alive in Lawrenceville" campaign and corresponding "Unique Selling Propositions."
2. Universally expand City communications for all significant projects, programs, and City events to foster a better connected and informed City of Lawrenceville.

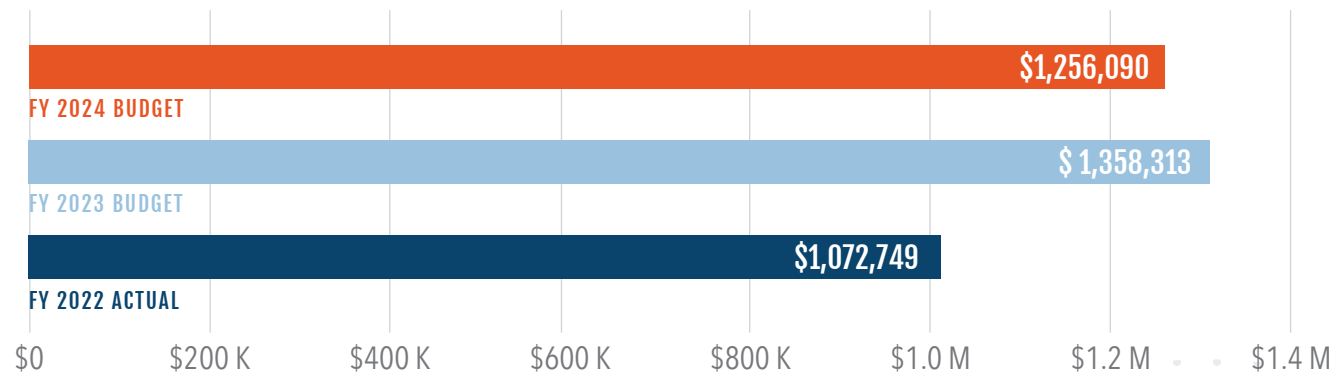
COMMUNICATIONS

COMMUNICATIONS COST ALLOCATIONS

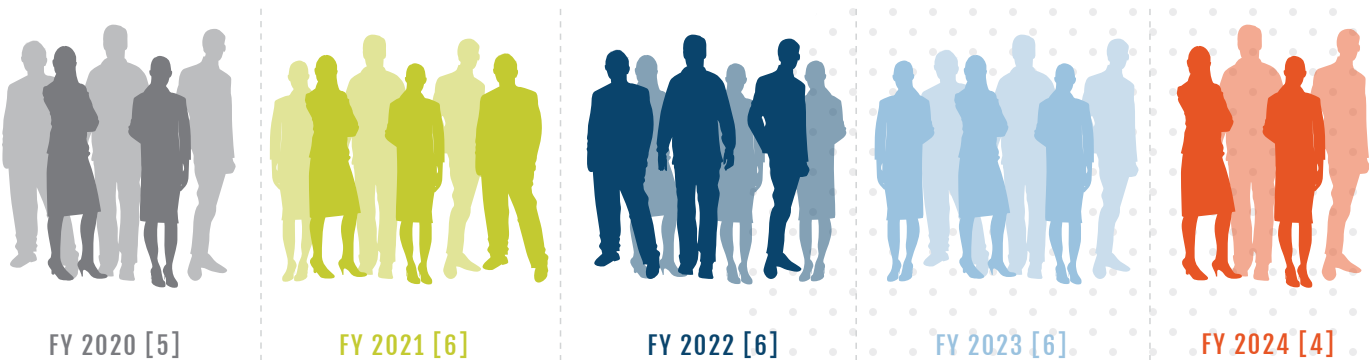


FY 2024 BUDGET	
Contracted Services	\$381,600
Interfund Charges	\$114,840
Other Costs	\$150,000
Other Financing Uses	\$150,000
Personal Services	\$403,650
Supplies	\$56,000
GRAND TOTAL	\$1,256,090

PROJECTED COMMUNICATIONS BUDGET



COMMUNICATIONS PERSONNEL HISTORY



COMMUNICATIONS [CONTINUED]

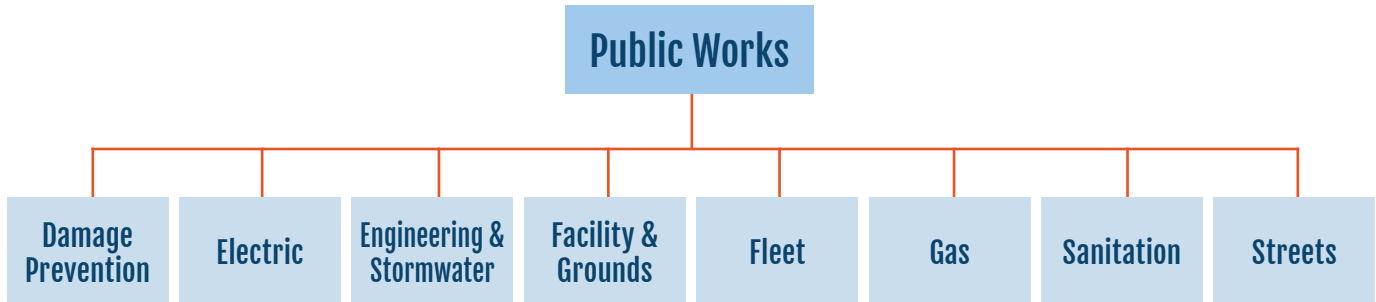
FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	702,883	1,058,313	956,090
Hotel/Motel Fund	369,866	300,000	300,000
TOTAL FUNDING	1,072,749	1,358,313	1,256,090

EXPENDITURES BY TYPE			
PUBLIC INFORMATION	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$246,327	\$442,040	\$381,600
Interfund Charges	\$77,100	\$76,080	\$114,840
Other Costs	\$14,449	\$0	\$0
Personal Services	\$328,950	\$377,149	\$403,650
Supplies	\$36,058	\$163,044	\$56,000
PUBLIC INFORMATION TOTAL	\$702,884	\$1,058,313	\$956,090
TOURISM			
Contracted Services	\$0	\$0	\$0
Other Costs	\$161,816	\$131,250	\$150,000
Other Financing Uses	\$208,049	\$168,750	\$150,000
TOURISM TOTAL	\$369,865	\$300,000	\$300,000
GRAND TOTAL	\$1,072,749	\$1,358,313	\$1,256,090

PHOTOS:
 Left - Chilln-the-Ville
 Touch-a-Truck
 Right - Elton LIVE



PUBLIC WORKS



Public Works oversees the Gas, Electric, Engineering, Damage Prevention, Street, Sanitation, Fleet Maintenance, and Facilities & Grounds Maintenance departments. Public Works provides managerial support to these departments and regular and continuous support to the City Manager.

STRATEGIC PRIORITIES

- Encourage Community & High-Quality Housing
- Enhance Mobility
- Enhance Public Safety
- Efficient, Engaging & Transparent Operations
- Infuse & Embrace the Arts

KEY BUSINESS SERVICES

- 811 Public Safety
- Electric & Gas Utilities
- Engineering
- Executive Leadership
- Solid Waste Management & Recycling
- Stormwater Management
- Streets Cleaning & Community Beautification



PHOTOS:
Left - Benefield Elementary Career Day
Right - Lawrenceville Sanitation Trash Carts

PUBLIC WORKS [CONTINUED]

FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	\$9,557,069	\$13,304,974	\$13,394,000
Electric Fund	\$36,736,823	\$41,259,673	\$40,739,500
Gas Fund	\$52,675,378	\$45,119,068	\$47,386,600
Stormwater Fund	\$1,835,113	\$2,376,473	\$2,408,500
Sanitation Fund	\$2,333,456	\$2,958,591	\$3,057,250
TOTAL FUNDING	\$103,137,839	\$105,018,777	\$106,985,850

EXPENDITURES BY DEPARTMENT			
DEPARTMENT	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Damage Prevention	\$1,340,866	\$1,387,307	\$1,498,990
Electric	\$36,736,823	\$41,259,673	\$40,739,500
Engineering	\$2,326,316	\$2,949,967	\$2,744,950
Fleet	\$2,111,638	\$2,338,966	\$2,263,900
Gas	\$54,664,854	\$49,437,006	\$51,704,100
Government Buildings	\$1,620,242	\$2,119,409	\$2,295,450
Public Works	\$319,983	\$395,874	\$412,870
Solid Waste	\$2,333,456	\$2,958,591	\$3,057,250
Street	\$1,683,659	\$2,171,986	\$2,268,840
GRAND TOTAL	\$103,137,839	\$105,018,777	\$106,985,850



PHOTOS:
 Left - Chilln-the-Ville Touch-a-Truck
 Right - Lawrenceville Public Works Building

DAMAGE PREVENTION

Damage Prevention staff go out in the community daily to locate and mark the City's underground utilities, including emergency, large construction, and design projects. The department provides support to the City's utility staff and continually strives to educate residents, excavators, emergency responders, and other affected stakeholders by becoming more involved in damage prevention and public awareness activities in and around the community.

STRATEGIC PRIORITIES

- Enhance Public Safety
- Efficient, Engaging & Transparent Operations

KEY BUSINESS SERVICES

- Georgia 811
- Public Awareness
- Regulatory Reporting
- Underground Infrastructure Mapping
- Utility Marking

MISSION STATEMENT

Our mission is to be a champion for safe digging, educating, and working to protect our residents and other affected stakeholders who live, work, and play near the City's electric and gas facilities. We work continuously to find new ways to reduce risk toward zero deaths, injuries, and property damage.

FY 2023 ACCOMPLISHMENTS

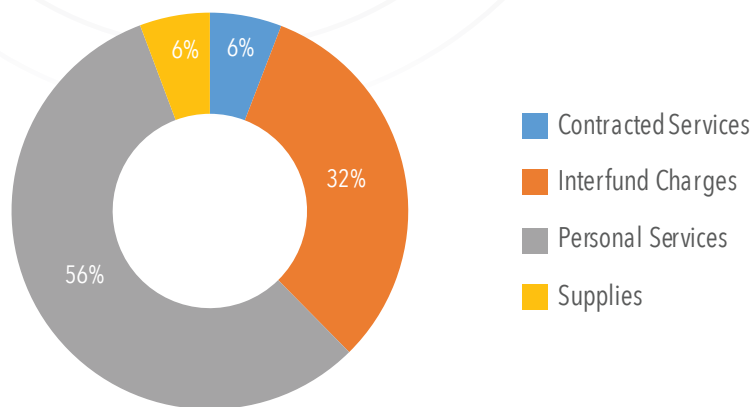
1. Performed a four-year evaluation of the City's Natural Gas Public Awareness Plan.
2. The City of Lawrenceville is recognized for being an industry leader in the underground utility damage prevention, excavation safety, and public awareness arena and was recognized in the Spring 2023 edition of *Excavation Safety Magazine*.

FY 2024 GOALS

1. Improve on-time completion of gas and electric utility locate requests to remain in compliance with Georgia Public Service Commission Rules and state laws.
2. Foster a culture of Diversity, Equity, and Inclusion (DEI) within the department in correlation with citywide DEI initiatives.
3. Implement Damage Prevention baseline performance measuring and compliance to support the City of Lawrenceville Natural Gas Department's Distribution and Integrity Management Plan (DIMP).

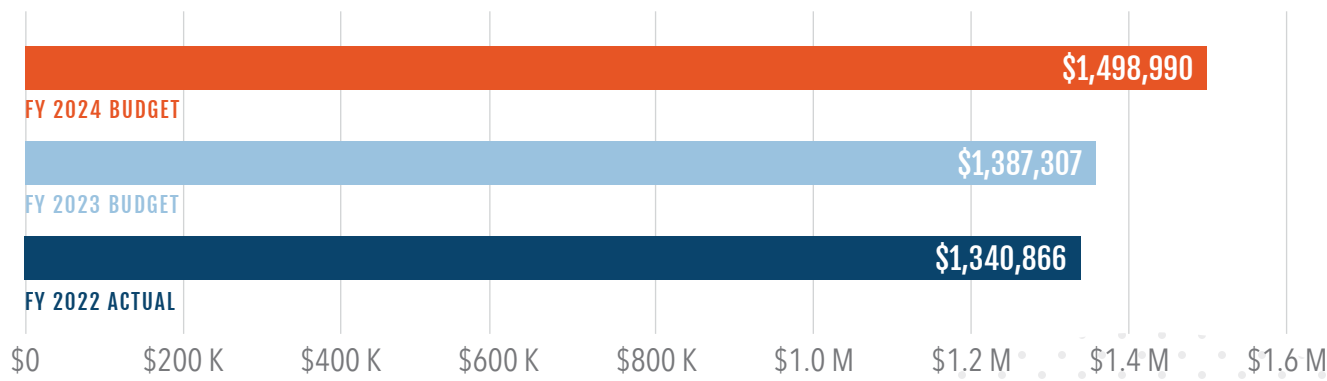
DAMAGE PREVENTION

DAMAGE PREVENTION COST ALLOCATIONS

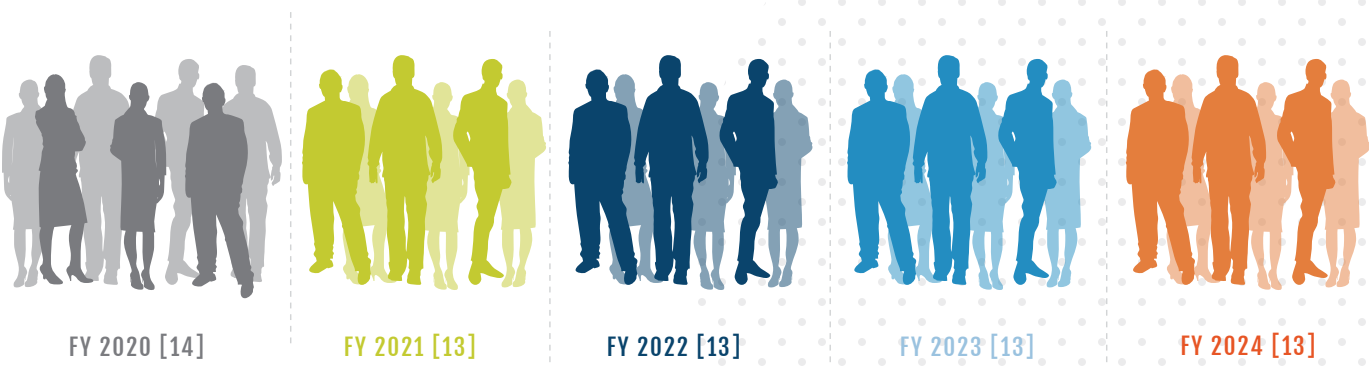


FY 2024 BUDGET	
Contracted Services	\$87,820
Interfund Charges	\$475,830
Personal Services	\$849,550
Supplies	\$85,790
GRAND TOTAL	\$1,498,990

PROJECTED DAMAGE PREVENTION BUDGET



DAMAGE PREVENTION PERSONNEL HISTORY



DAMAGE PREVENTION [CONTINUED]

FUNDING SOURCE

FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	\$1,340,866	\$1,387,307	\$1,498,990
TOTAL FUNDING	\$1,340,866	\$1,387,307	\$1,498,990

EXPENDITURES BY TYPE

DAMAGE PREVENTION	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$57,633	\$73,610	\$87,820
Interfund Charges	\$510,140	\$409,330	\$475,830
Other Costs	\$0	\$0	\$0
Personal Services	\$701,670	\$829,598	\$849,550
Supplies	\$71,423	\$74,769	\$85,790
DAMAGE PREVENTION TOTAL	\$1,340,866	\$1,387,307	\$1,498,990



PHOTOS:
 Left – Lawrenceville Lights the Square
 Right - Feature Friday School of Rock
 Bottom - Safe Digging Month Seminar

ELECTRIC

The Electric department constructs and maintains the City's electric distribution system. This includes overall system analysis, infrastructure improvements, and coordinating with consultants, engineers, contractors, developers, and other utilities regarding existing and future projects impacting the City's electric infrastructure and system improvements. The Electric department works directly with state agencies such as the Municipal Electric Authority of Georgia (MEAG), which provides wholesale electric power support to the City, and the Electric Cities of Georgia (ECG) which provides support and consultations.

STRATEGIC PRIORITIES

- Encourage & Support Local Business
- Encourage Community & High-Quality Housing
- Enhance Public Safety
- Efficient, Engaging & Transparent Operations

KEY BUSINESS SERVICES

- Electric Meter Installation
- Energy Consultation for New Construction
- Overhead and Underground Electric Services
- Residential and Commercial Electric Services
- Right of Way Maintenance of Infrastructure

MISSION STATEMENT

To serve the citizens of the City of Lawrenceville with safe, reliable power through courteous and competitive services.

FY 2023 ACCOMPLISHMENTS

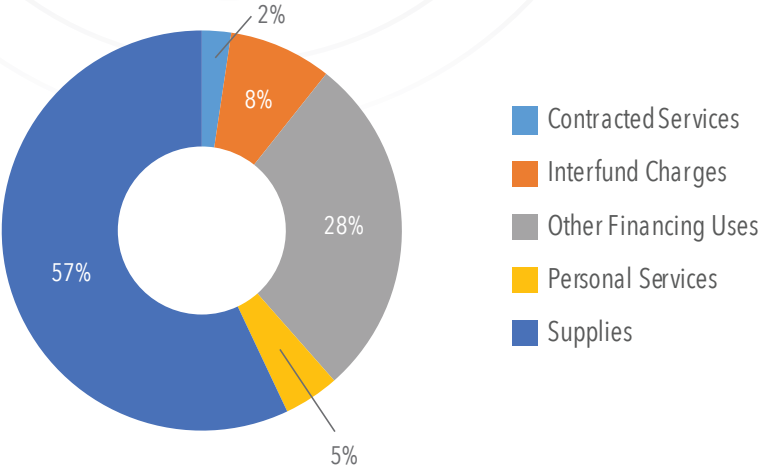
1. Completed Raco Industrial Park upgrades, which improved resiliency and balanced the substation load to one of the City's largest industrial areas.
2. Completed Phase 1 of 3 of the Northside Hospital Expansion, which will support the community and increase City revenue once complete.
3. Completed infrastructure upgrades consisting of pole replacement and associated transformer to strengthen the reliability of commercial and residential customers on the northeast side of the City.

FY 2024 GOALS

1. Complete Phase 1 of Advanced Metering Infrastructure (AMI) conversion which will allow for more accurate usage metering, data collection, and outage management.
2. Begin work on the Sandalwood neighborhood project to replace buried cable lines and other infrastructure improvements to increase electric reliability.
3. Complete Phase 1 of Field Inventory Audit, which will establish the necessary data needed to create a GIS foundation for the Electric department to improve outage response time, safety, and reliability.

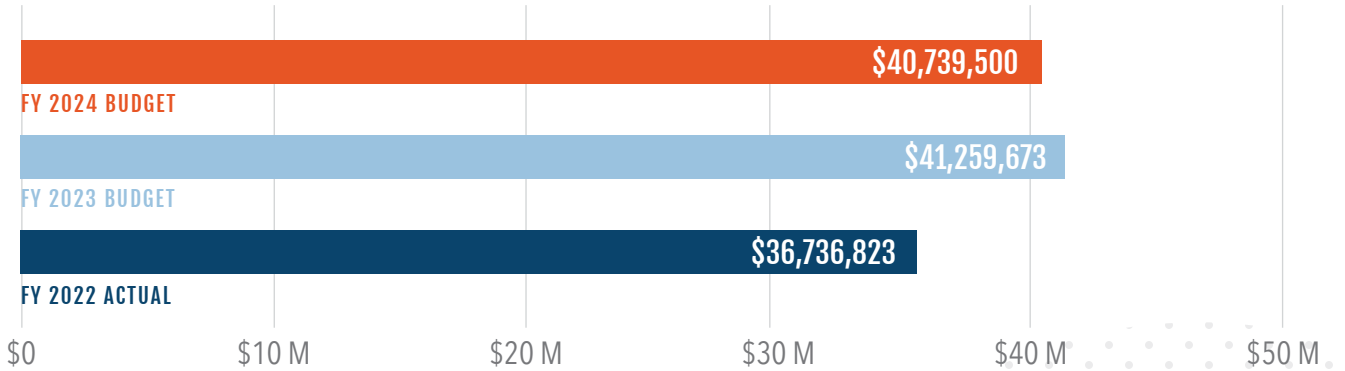
ELECTRIC

ELECTRIC COST ALLOCATIONS

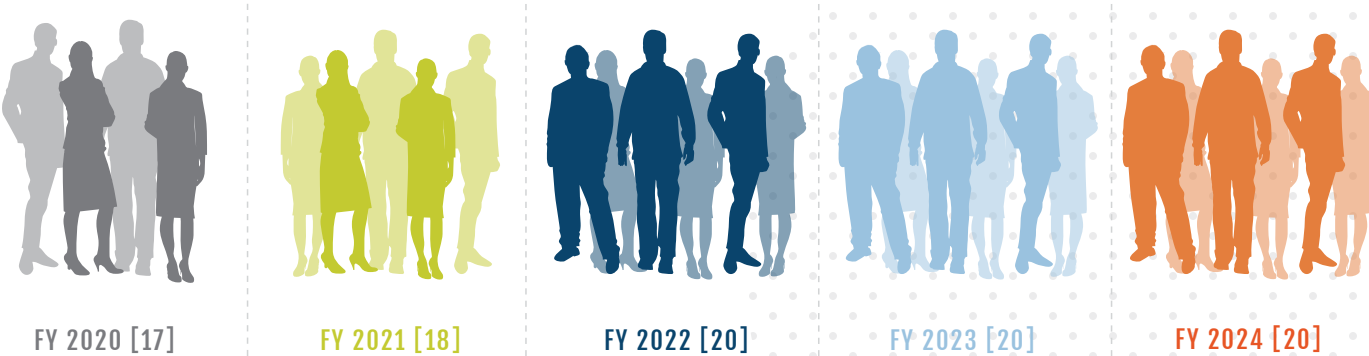


FY 2024 BUDGET	
Contracted Services	\$962,000
Interfund Charges	\$3,390,135
Other Financing Uses	\$11,329,435
Personal Services	\$1,827,550
Supplies	\$23,230,380
GRAND TOTAL	\$40,739,500

PROJECTED ELECTRIC BUDGET



ELECTRIC PERSONNEL HISTORY



ELECTRIC [CONTINUED]

FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Electric Fund	36,736,823	41,259,673	40,739,500
TOTAL FUNDING	36,736,823	41,259,673	40,739,500

EXPENDITURES BY TYPE			
ELECTRIC	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Capital Outlay	(\$842,491)	\$0	\$0
Contracted Services	\$215,742	\$197,770	\$338,500
Depreciation	\$990,103	\$0	\$0
Interfund Charges	\$1,935,322	\$2,445,860	\$2,959,485
Other Financing Uses	\$8,406,994	\$13,047,755	\$11,329,435
Personal Services	\$330,120	\$341,358	\$418,050
Supplies	\$23,675,488	\$22,472,799	\$22,633,880
ELECTRIC TOTAL	\$34,711,279	\$38,505,542	\$37,679,350
ELECTRIC OPERATIONS	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$222,471	\$545,614	\$623,500
Interfund Charges	\$359,386	\$431,120	\$430,650
Other Financing Uses	\$0	\$9,699	\$0
Personal Services	\$1,065,053	\$1,308,092	\$1,409,500
Supplies	\$378,634	\$459,605	\$596,500
ELECTRIC OPERATIONS TOTAL	\$2,025,544	\$2,754,130	\$3,060,150
GRAND TOTAL	\$36,736,823	\$41,259,673	\$40,739,500



PHOTOS:
Left – Boys & Girls Club Career Day
Right – Harvest Festival



ENGINEERING & STORMWATER

The Engineering department is responsible for delivering projects that improve the physical infrastructure of Lawrenceville. This includes planning, designing, constructing, and repairing infrastructure such as roads, bridges, street signs, road striping, lighting, and stormwater management. Additionally, the department is responsible for ensuring Lawrenceville is compliant with its MS4 Permit which ensures both private development projects and City stormwater infrastructure meet federal water quality standards. This is done by reviewing private development plans and issuing land disturbance permits, routine inspection of stormwater infrastructure, and planning, designing, and constructing stormwater improvement projects.

STRATEGIC PRIORITIES

- Encourage Community & High-Quality Housing
- Enhance Mobility
- Enhance Public Safety
- Efficient, Engaging & Transparent Operations
- Foster Development

KEY BUSINESS SERVICES

- Capital Improvement Project Management
- Land Disturbance Permits
- MS4 permit
- On-call Maintenance Contract Management
- Stormwater Management

MISSION STATEMENT

To provide design, inspection, and project management services for the citizens of the City of Lawrenceville and other City departments, and to maintain and improve the City's infrastructure.

FY 2023 ACCOMPLISHMENTS

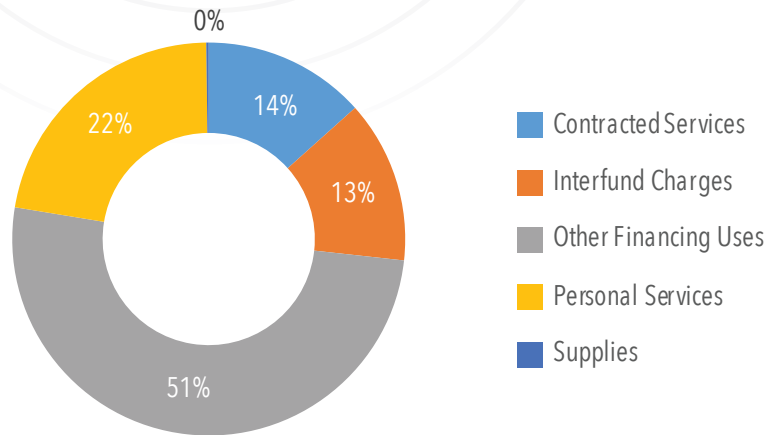
1. Completed Land Disturbance Permit Plan Reviews on 22 projects to improve the water quality for the City of Lawrenceville.
2. Completed \$700,000 of Maintenance Repair Projects to maintain and improve the condition of City infrastructure.

FY 2024 GOALS

1. Complete the Stormwater Master Plan for the City of Lawrenceville, which will serve as a planning tool that will assess the condition of the stormwater system and determine the best plan for maintenance and improvement.
2. Ensure Municipal Separate Storm Sewer Systems (MS4) Annual Report is submitted on time and meets or exceeds requirements.
3. Develop a Pavement Management Plan that will provide the best strategy to maintain and improve the condition of roads.

ENGINEERING & STORMWATER

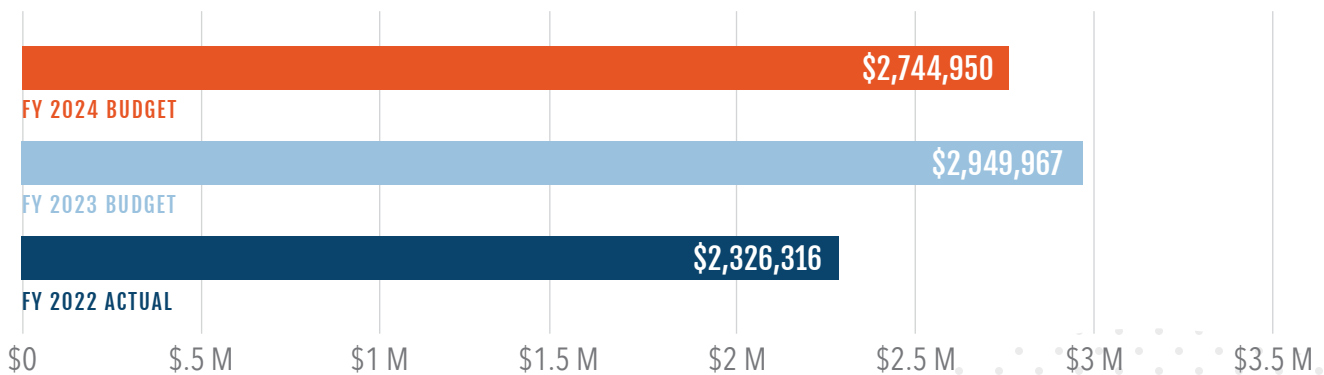
ENGINEERING & STORMWATER COST ALLOCATIONS



FY 2024 BUDGET

Contracted Services	\$367,000
Interfund Charges	\$366,983
Other Financing Uses	\$1,395,797
Personal Services	\$609,670
Supplies	\$5,500
GRAND TOTAL	\$2,744,950

PROJECTED ENGINEERING & STORMWATER BUDGET



ENGINEERING & STORMWATER PERSONNEL HISTORY



FY 2020 [3]



FY 2021 [3]



FY 2022 [3]



FY 2023 [3]



FY 2024 [5]

ENGINEERING & STORMWATER [CONTINUED]

FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	491,204	573,494	336,450
Stormwater Fund	1,835,113	2,376,473	2,408,500
TOTAL FUNDING	2,326,316	2,949,967	2,744,950

EXPENDITURES BY TYPE			
ENGINEERING	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$35,163	\$86,430	\$90,500
Interfund Charges	\$117,220	\$99,990	\$55,320
Personal Services	\$338,033	\$377,698	\$187,130
Supplies	\$788	\$9,376	\$3,500
ENGINEERING TOTAL	\$491,204	\$573,494	\$336,450
STORMWATER	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Capital Outlay	(\$601,777)	\$0	\$0
Contracted Services	\$86,690	\$175,487	\$276,500
Depreciation	\$206,322	\$0	\$0
Interfund Charges	\$205,012	\$197,935	\$311,663
Other Costs	\$0	\$0	\$0
Other Financing Uses	\$1,827,469	\$1,873,340	\$1,395,797
Personal Services	\$111,396	\$126,327	\$422,540
Supplies	\$0	\$3,384	\$2,000
STORMWATER TOTAL	\$1,835,113	\$2,376,473	\$2,408,500
GRAND TOTAL	\$2,326,316	\$2,949,967	\$2,744,950

FACILITIES & GROUNDS

The Facilities & Grounds department is responsible for the upkeep, maintenance, and cleanliness of City properties. The department handles day-to-day repairs, manages City facilities and landscaping contracts, and ensures all City buildings are safe and clean for staff and citizens.

STRATEGIC PRIORITIES

- Encourage Community & High-Quality Housing
- Efficient, Engaging & Transparent Operations

KEY BUSINESS SERVICES

- Building Repair & Maintenance
- Facility Management
- Facility Service Contracts
- Landscape Service Contract

FY 2023 ACCOMPLISHMENTS

1. Increased departmental efficiency by adding one maintenance technician.
2. Ensured all vital equipment is covered by a service contract to reduce costs and reduce down time when maintenance is required.
3. Completed replacement of all HVAC units at the Bobby Sikes Fine Arts Building.

FY 2024 GOALS

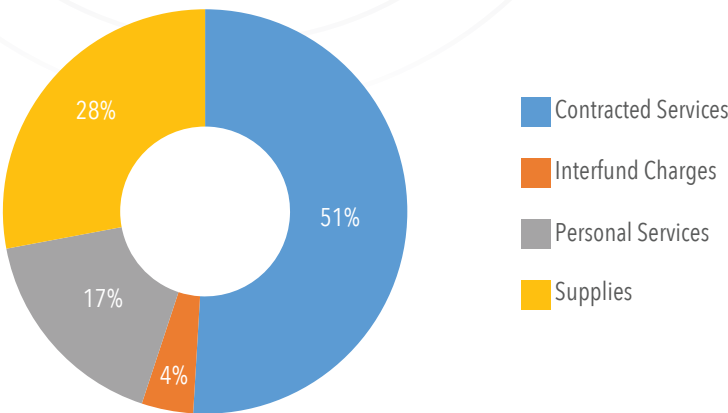
1. Implement a work order system to increase departmental efficiency.
2. Review all service contracts five years of age or more to ensure competitive pricing.
3. Survey all lighting at City Hall and the Police Department and consider adding LED lighting to save energy and reduce maintenance.



PHOTOS:
Left - Lawrenceville Christmas Parade
Right - Harvest Festival

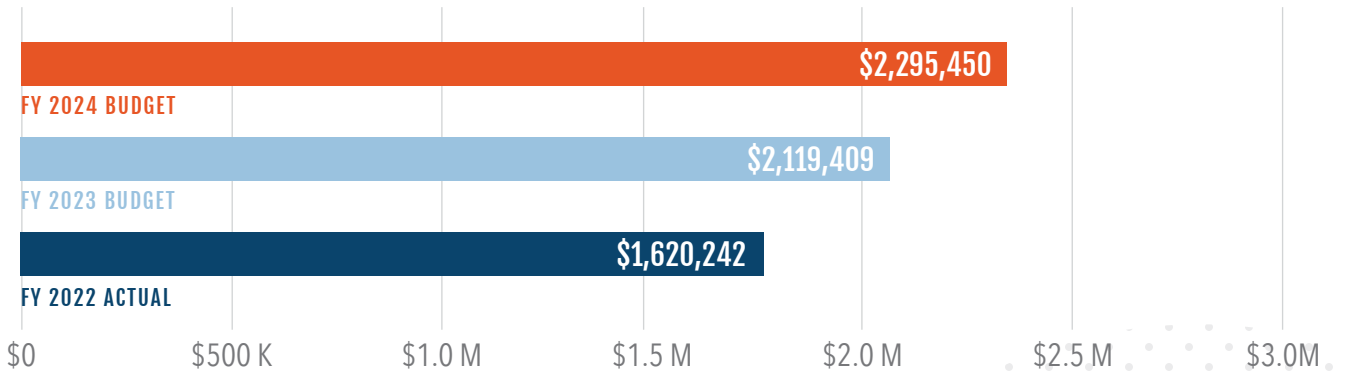
FACILITIES & GROUNDS

FACILITIES & GROUNDS COST ALLOCATIONS



FY 2024 BUDGET	
Contracted Services	\$1,169,370
Interfund Charges	\$94,680
Personal Services	\$389,900
Supplies	\$641,500
GRAND TOTAL	\$2,295,450

PROJECTED FACILITIES & GROUNDS BUDGET



FACILITIES & GROUNDS PERSONNEL HISTORY



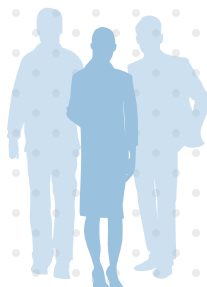
FY 2020 [5]



FY 2021 [2]



FY 2022 [2]



FY 2023 [3]



FY 2024 [4]

FACILITIES & GROUNDS [CONTINUED]

FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	1,620,242	2,119,409	2,295,450
FUNDING TOTAL	1,620,242	2,119,409	2,295,450

EXPENDITURES BY TYPE			
GOVERNMENT BUILDINGS	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$875,085	\$1,127,362	\$1,169,370
Interfund Charges	\$73,540	\$101,130	\$94,680
Personal Services	\$129,533	\$201,719	\$389,900
Supplies	\$542,085	\$689,198	\$641,500
GOVERNMENT BUILDINGS TOTAL	\$1,620,242	\$2,119,409	\$2,295,450



PHOTOS:
 Left - LIVE in the DTL Juneteenth
 Center - Ironshield Brewing
 Right - LIVE in the DTL Simply Spice

FLEET

The Fleet department works closely with all City departments, completing regular maintenance and repairs on all City vehicles and equipment and initiating needed vehicle replacement. Fleet strives to keep an accurate and complete stock of commonly used supplies and parts to ensure the safe and efficient operation of all City equipment and vehicles.

STRATEGIC PRIORITIES

- Enhance Public Safety
- Efficient, Engaging & Transparent Operations

KEY BUSINESS SERVICES

- Equipment Repair & Maintenance
- Vehicle Purchase & Disposal
- Vehicle Repair & Maintenance

MISSION STATEMENT

The City of Lawrenceville Fleet Department will serve all other departments by ensuring all vehicles and equipment are in working order as to allow staff to perform their jobs safely and properly.

FY 2023 ACCOMPLISHMENTS

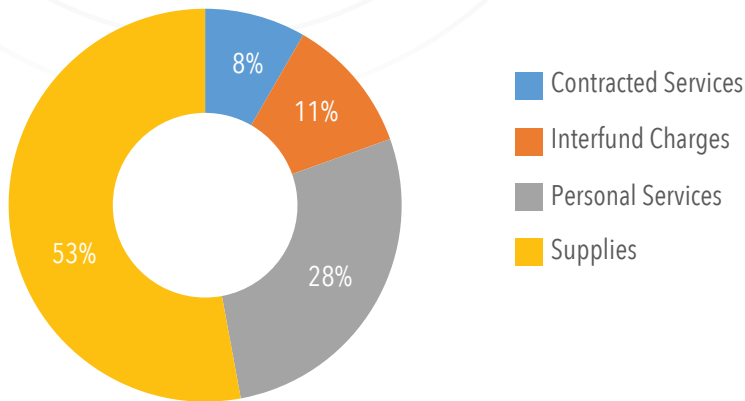
1. Implemented new fleet management software, Assetworks, to increase data analysis for streamlining vehicle repairs and maintenance and to provide previously unavailable reporting opportunities.
2. Completed a comprehensive review and update of the Fleet policy to its current and well-defined status.
3. Revitalized fleet inventory with a multitude of vehicle types to support the diversified needs of each department.

FY 2024 GOALS

1. Win a national award with a recognized agency for Government Fleet departments to demonstrate excellence in fleet management.
2. Improve utilization of the new fleet management software to support data-driven decisions regarding purchasing and disposing of different vehicle types.
3. Improve the knowledge base of electrification of the fleet and develop a plan to implement a "green" fleet.

FLEET

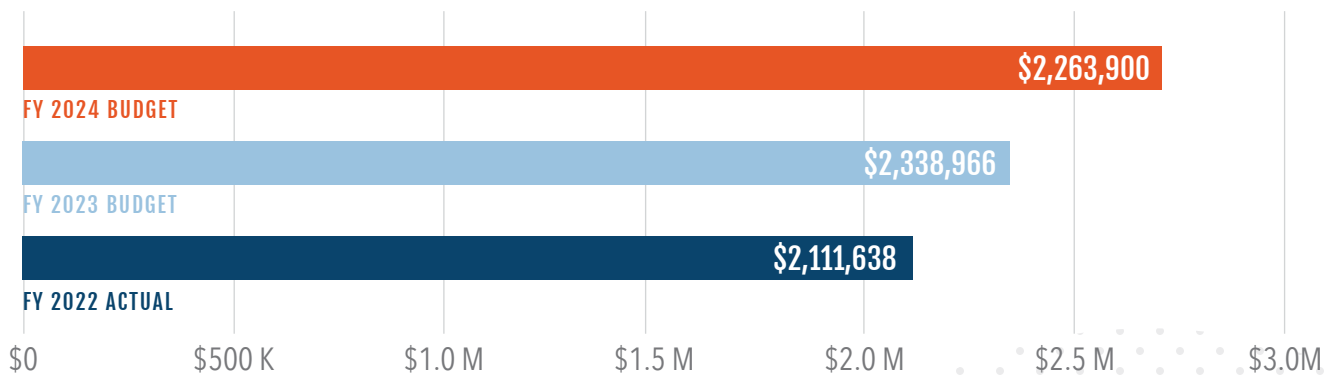
FLEET COST ALLOCATIONS



FY 2024 BUDGET

Contracted Services	\$188,350
Interfund Charges	\$253,900
Personal Services	\$623,900
Supplies	\$1,197,750
GRAND TOTAL	\$2,263,900

PROJECTED FLEET BUDGET



FLEET PERSONNEL HISTORY



FLEET [CONTINUED]

FUNDING SOURCE

FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	2,111,638	2,338,966	2,263,900
TOTAL FUNDING	2,111,638	2,338,966	2,263,900

EXPENDITURES BY TYPE

MAINTENANCE AND SHOP	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$192,653	\$240,576	\$188,350
Interfund Charges	\$206,731	\$219,902	\$253,900
Other Costs	\$0	\$0	\$0
Other Financing Uses	\$51,624	\$91,281	\$0
Personal Services	\$548,716	\$612,302	\$623,900
Supplies	\$1,111,914	\$1,174,905	\$1,197,750
MAINTENANCE AND SHOP TOTAL	\$2,111,638	\$2,338,966	\$2,263,900



PHOTOS:
Left - Car Show at the Depot
Right - Lawrenceville Police Vehicle

NATURAL GAS

The Natural Gas department provides services to residents of Lawrenceville and parts of Gwinnett, Rockdale, and Walton counties, serving more than 51,000 total customers. The department maintains over 1,400 miles of gas main pipeline with 43 employees and promptly responds to all gas emergencies, coordinates all construction activities, and works with the Municipal Gas Authority of Georgia (MEAG) to coordinate all gas supply issues. The Gas department also ensures compliance with the Georgia Public Service Commission and the Federal Pipeline & Hazardous Materials Safety Administration rules and regulations.

STRATEGIC PRIORITIES

- Encourage & Support Local Business
- Encourage Community & High-Quality Housing
- Enhance Public Safety
- Efficient, Engaging & Transparent Operations

KEY BUSINESS SERVICES

- Gas Infrastructure Management
- Gas Lines, Meters, and Equipment Installation
- Natural Gas Emergencies Response
- Residential and Commercial Natural Gas Service

FY 2023 ACCOMPLISHMENTS

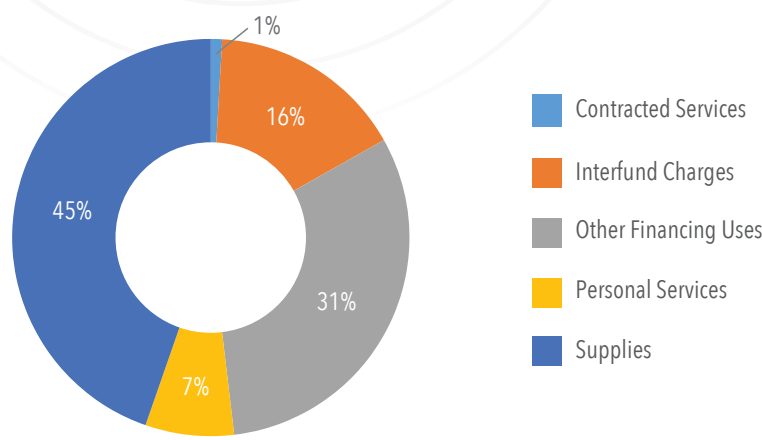
1. Completed pressure improvements and replacement projects on time and within budget. The project maintains the safety and reliability of service to City customers.
2. Continued with meter replacement program despite supply chain issues.
3. Scored exceedingly well on safety and compliance inspections, with only one noted corrective action that has been rectified.

FY 2024 GOALS

1. Complete an atmospheric corrosion survey of the entire system and map all gas meters in our GIS system. This is a preventative measure to help identify potential corrosion leak causes.
2. Begin installing new gas lines in the Sandalwood neighborhood and surrounding area which will ensure the integrity of the gas system and the risk of gas leaks.
3. Update the gas system model to ensure no gas pressure issues are present.

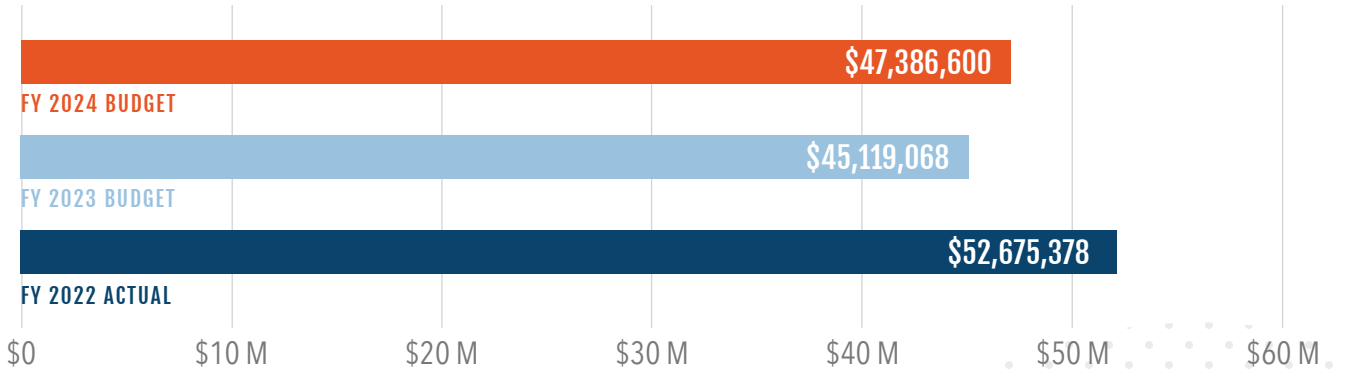
NATURAL GAS

NATURAL GAS COST ALLOCATIONS

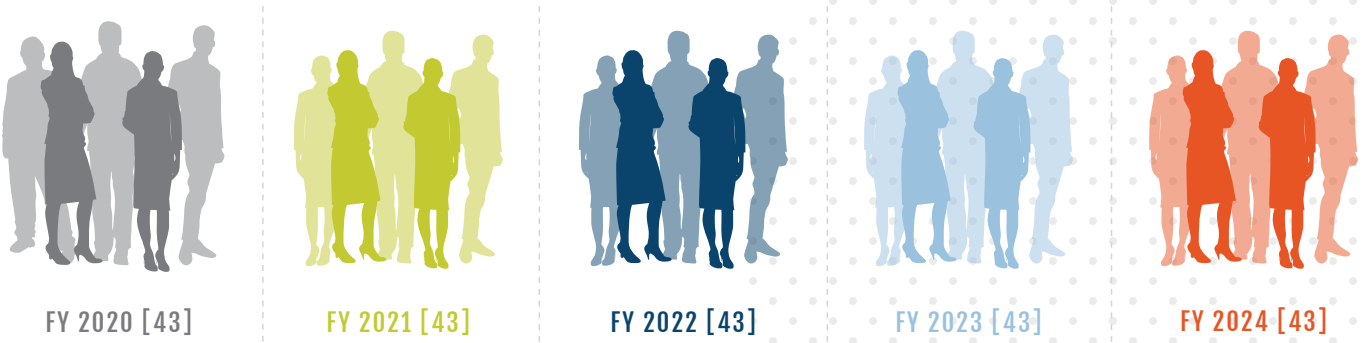


FY 2024 BUDGET	
Contracted Services	\$432,900
Interfund Charges	\$7,543,851
Other Financing Uses	\$14,825,079
Personal Services	\$3,418,900
Supplies	\$21,165,870
GRAND TOTAL	\$47,386,600

PROJECTED NATURAL GAS BUDGET



NATURAL GAS PERSONNEL HISTORY



NATURAL GAS [CONTINUED]

FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Gas Fund	52,675,378	45,119,068	47,386,600
TOTAL FUNDING	52,675,378	45,119,068	47,386,600

EXPENDITURES BY TYPE			
GAS ADMINISTRATION	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Capital Outlay	(\$3,210,256)	\$0	\$0
Contracted Services	\$188,596	\$292,310	\$305,950
Depreciation	\$1,468,745	\$0	\$0
Interfund Charges	\$4,832,691	\$5,388,950	\$6,395,451
Other Financing Uses	\$19,824,593	\$15,319,713	\$14,825,079
Personal Services	\$332,237	\$375,915	\$398,050
Supplies	\$24,728,150	\$18,425,873	\$19,941,000
GAS ADMINISTRATION TOTAL	\$48,164,757	\$39,802,761	\$41,865,530
GAS DISTRIBUTION			
Capital Outlay	\$0	\$0	\$0
Contracted Services	\$151,593	\$122,585	\$124,450
Depreciation	\$62,034	\$0	\$0
Interfund Charges	\$796,748	\$811,520	\$777,270
Other Financing Uses	\$0	\$0	\$0
Personal Services	\$1,705,196	\$2,092,810	\$1,993,300
Supplies	\$822,810	\$1,155,412	\$1,218,370
GAS DISTRIBUTION TOTAL	\$3,538,381	\$4,182,326	\$4,113,390
GAS SUPPORT			
Contracted Services	\$3,059	\$5,100	\$2,500
Interfund Charges	\$231,314	\$204,280	\$371,130
Other Financing Uses	\$0	\$0	\$0
Personal Services	\$726,670	\$915,317	\$1,027,550
Supplies	\$11,198	\$9,283	\$6,500
GAS SUPPORT TOTAL	\$972,241	\$1,133,980	\$1,407,680
GRAND TOTAL	\$52,675,378	\$45,119,068	\$47,386,600

SANITATION

The Sanitation department is responsible for curbside garbage collection and recycling for residential customers within the City of Lawrenceville. The department also coordinates with residents who are physically unable to bring their refuse to the curb, providing a system to request staff to provide that service. Sanitation manages the collection of special refuse from residents, including yard debris, appliances, and other household items, in addition to servicing the dumpsters at commercial sites throughout the City.

STRATEGIC PRIORITIES

- Encourage Community & High-Quality Housing
- Enhance Mobility
- Enhance Public Safety
- Efficient, Engaging & Transparent Operations
- Infuse & Embrace the Arts

KEY BUSINESS SERVICES

- City Event Support
- Glass Recycling Station
- Large Item & Yard Debris Pickup
- Residential & Commercial Refuse
- Residential Recycling

PERFORMANCE MEASURES

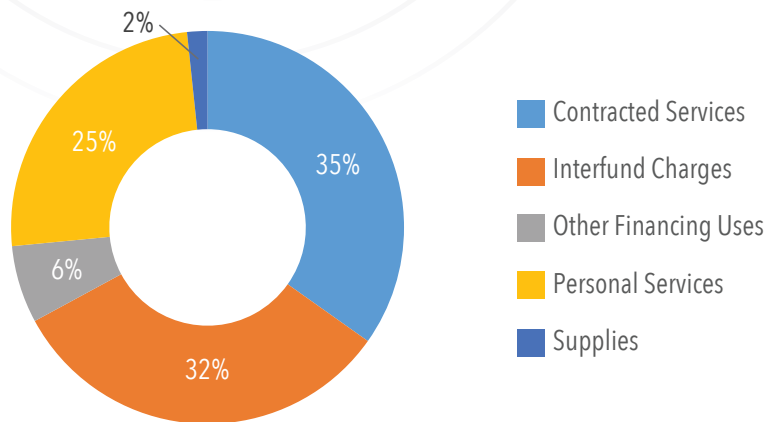
	2023 ESTIMATE	2022	2021
Residential Complaints Annually	40	50	300
Commercial Complaints Annually	32	32	40
Avg # Days to Resolve Residential Complaints	1	2	3
Avg # Days to Resolve Commercial Complaints	1	1	1

FY 2024 GOALS

1. Continue cross-training all employees on all departmental functions to provide greater options for the management of citizen requests and enhancement of job quality satisfaction and performance.
2. Grow the culture of the team within the department to improve work efficiency and improve the enjoyability of the work environment and promote employee retention.
3. Implement crew training on stormwater pipe maintenance to help extend the lifecycle of infrastructure and reduce maintenance calls.

SANITATION

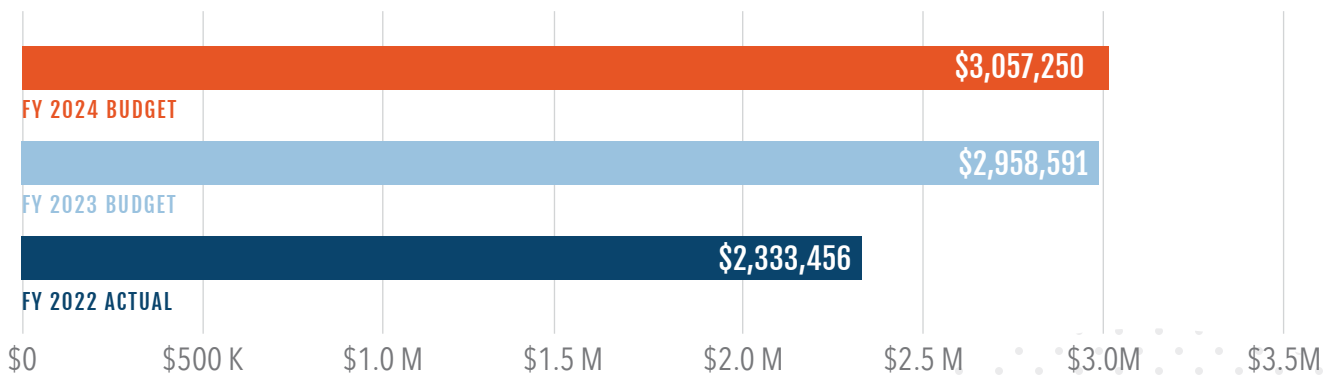
SANITATION COST ALLOCATIONS



FY 2024 BUDGET

Contracted Services	\$1,064,370
Interfund Charges	\$987,030
Other Financing Uses	\$195,000
Personal Services	\$759,750
Supplies	\$51,100
GRAND TOTAL	\$3,057,250

PROJECTED SANITATION BUDGET



SANITATION PERSONNEL HISTORY



FY 2020 [12]



FY 2021 [12]



FY 2022 [12]



FY 2023 [12]



FY 2024 [15]

SANITATION [CONTINUED]

FUNDING SOURCE

FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Sanitation Fund	2,333,456	2,958,591	3,057,250
TOTAL FUNDING	2,333,456	2,958,591	3,057,250

EXPENDITURES BY TYPE

SOLID WASTE	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Capital Outlay	(\$323,887)	\$0	\$0
Contracted Services	\$1,034,051	\$1,277,443	\$1,064,370
Depreciation	\$150,940	\$0	\$0
Interfund Charges	\$864,442	\$920,049	\$987,030
Other Financing Uses	\$0	\$0	\$195,000
Personal Services	\$589,388	\$718,192	\$759,750
Supplies	\$18,523	\$42,907	\$51,100
SOLID WASTE TOTAL	\$2,333,456	\$2,958,591	\$3,057,250



PHOTOS:

Left - Enjoying the Lawrenceville Lawn

Right - Lawrenceville Sanitation Trash Truck

STREET

The Streets department is responsible for a wide variety of tasks throughout the daily operations of the City of Lawrenceville. Those tasks include the daily maintenance and repairs of City streets and maintenance of the right of way including mowing, litter collection, and maintaining and replacing street signs. The department also supports City special events, including onsite management of set-up, breakdown, and trash. The department assists with special projects, including court-ordered property clean-up and assisting other departments with large projects requiring additional manpower.

STRATEGIC PRIORITIES

- Encourage Community & High-Quality Housing
- Enhance Mobility
- Enhance Public Safety
- Efficient, Engaging & Transparent Operations
- Infuse & Embrace the Arts

KEY BUSINESS PRIORITIES

- City Event Support
- Glass Recycling Station
- Large Item & Yard Debris Collection
- Pothole Repair
- Right-of-way Maintenance & Upkeep
- Street Sign Repair

PERFORMANCE MEASURES

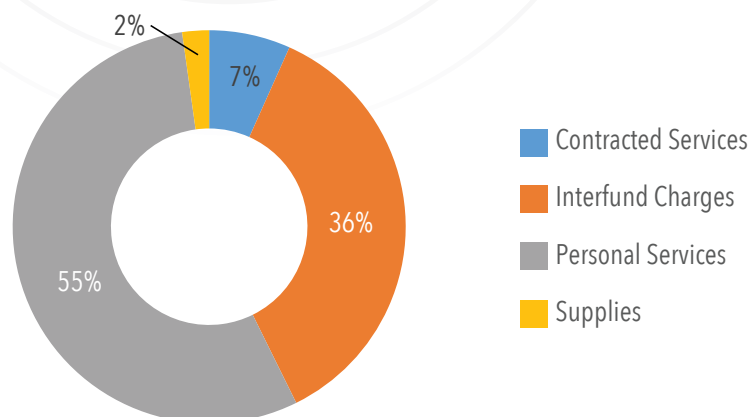
	2023 ESTIMATE	2022	2021
Residential Complaints Annually	40	50	300
Commercial Complaints Annually	32	32	40
Avg # Days to Resolve Residential Complaints	1	2	3
Avg # Days to Resolve Commercial Complaints	1	1	1

FY 2024 GOALS

1. Continue cross-training all employees on all departmental functions to provide greater options for the management of citizen requests and enhancement of job quality satisfaction and performance.
2. Grow the culture of the team within the department to improve work efficiency and improve the enjoyability of the work environment and promote employee retention.
3. Implement crew training on stormwater pipe maintenance to help extend the lifecycle of infrastructure and reduce maintenance calls.

STREET

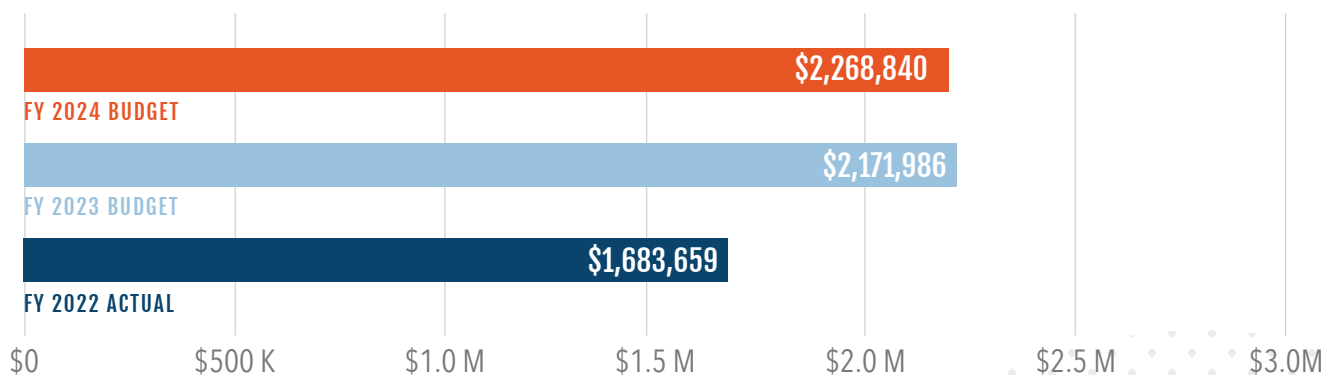
STREET COST ALLOCATIONS



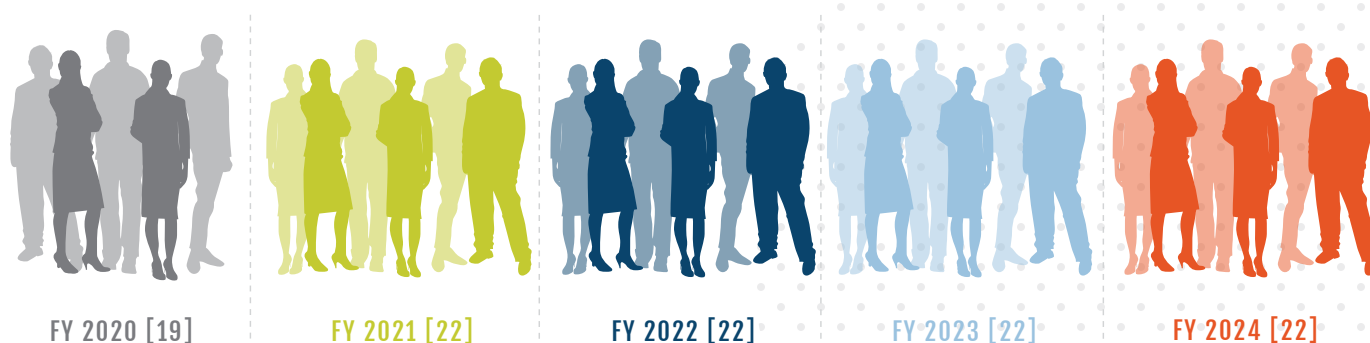
FY 2024 BUDGET

Contracted Services	\$152,000
Interfund Charges	\$816,660
Personal Services	\$1,250,100
Supplies	\$50,080
GRAND TOTAL	\$2,268,840

PROJECTED STREET BUDGET



STREET PERSONNEL HISTORY



STREET [CONTINUED]

FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	1,683,659	2,171,986	2,268,840
TOTAL FUNDING	1,683,659	2,171,986	2,268,840

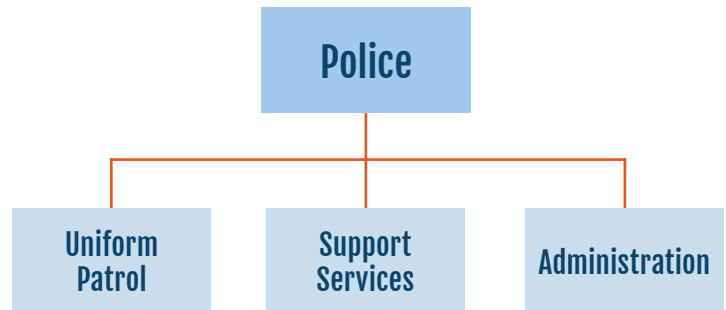
EXPENDITURES BY TYPE			
STREET	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$132,259	\$136,772	\$152,000
Interfund Charges	\$648,460	\$757,170	\$816,660
Other Costs	\$0	\$0	\$0
Personal Services	\$864,485	\$1,221,492	\$1,250,100
Supplies	\$38,455	\$56,552	\$50,080
STREET TOTAL	\$1,683,659	\$2,171,986	\$2,268,840



PHOTOS:
 Left - Family fun on the Lawn
 Center - Free Mulch Pick-Up
 Right - Live painting on the square

POLICE

The Lawrenceville Police Department is responsible for responding to 911 calls for emergency service and working collectively to build a safer community for all who reside and visit the City. The department enforces traffic law, state law, City ordinances, and investigates traffic accidents and all reports of crime.



STRATEGIC PRIORITIES

- Enhance Public Safety
- Efficient, Engaging & Transparent Operations

KEY BUSINESS SERVICES

- 911 Dispatch
- Citizen's Police Academy
- Community Affairs
- Co-Responder Program
- Criminal Investigations
- Emergency Response
- Executive Leadership

MISSION STATEMENT

To build a safer Lawrenceville through community engagement and professional police services.

FY 2023 ACCOMPLISHMENTS

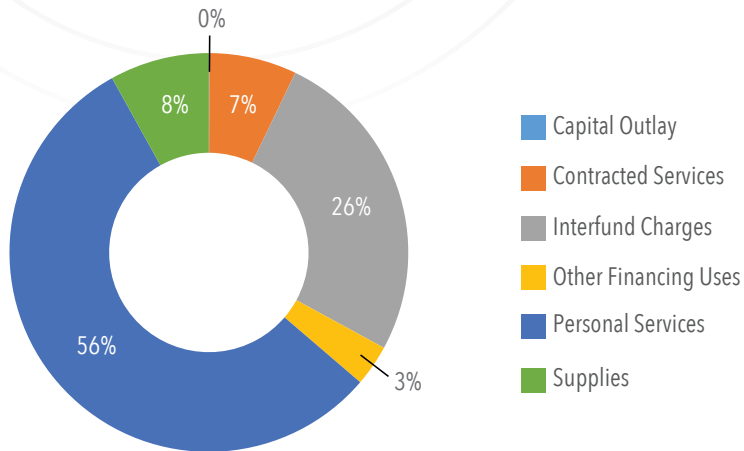
1. Implementation of school zone safety speed cameras at five different schools in the City, which improved pedestrian and traffic safety in various school zones throughout the city.
2. Implementation and expansion of Co-Responder program to provide needed resources and education to individuals in crisis, experiencing homelessness or mental health issues, avoiding arrest in many cases.
3. Hired a new Police Chief, after a one-year vacancy, to bring stability to the organization. This will aid recruitment and retention and help provide vision and direction for the department.

FY 2024 GOALS

1. Implement a bike patrol unit to improve the safety and police response time for the downtown and Depot District. It will also enhance safety and security at all City-sponsored events, making for a more enjoyable experience for all eventgoers.
2. Increase the total number of hours of departmental training as well as attendance at advanced leadership training programs and management schools. This will improve service delivery for the police department by developing our staff, especially in areas of high liability.
3. Increase the number of community engagement programs in order to build partnerships and strengthen community relations. The formation of community partnerships will serve as a force multiplier for the department and improve community relations while garnishing support for the department. The implementation of youth engagement programs will help reduce juvenile crime and victimization.

POLICE

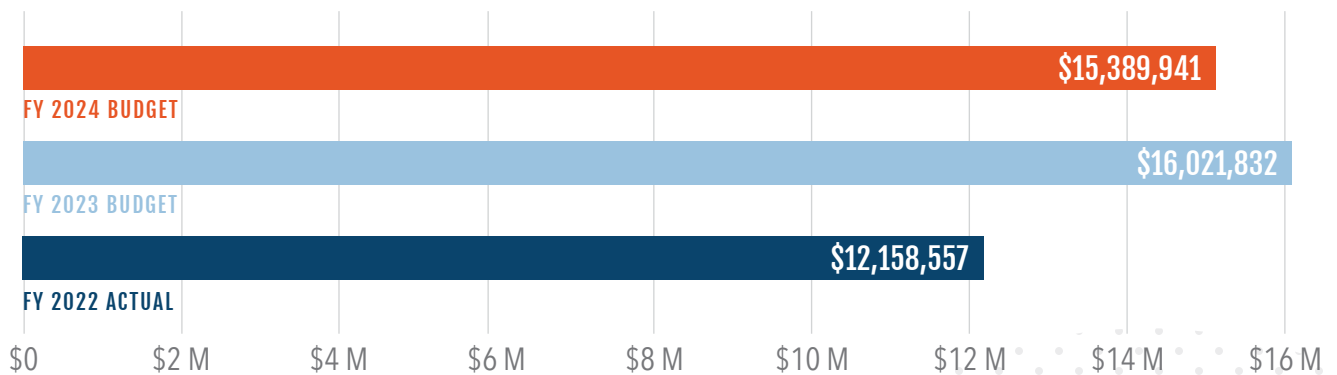
POLICE COST ALLOCATIONS



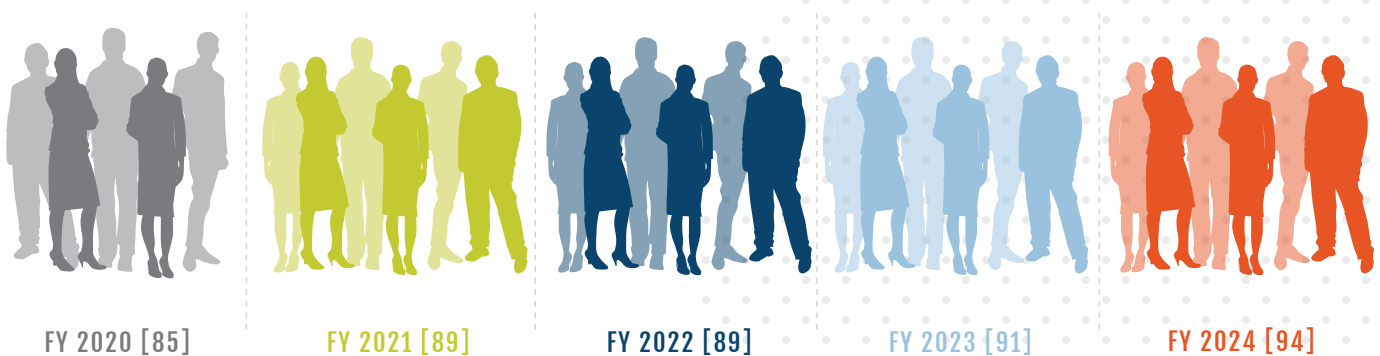
FY 2024 BUDGET

Capital Outlay	\$8,000
Contracted Services	\$1,091,021
Interfund Charges	\$3,970,430
Other Financing Uses	\$514,430
Personal Services	\$8,564,745
Supplies	\$1,241,315
GRAND TOTAL	\$15,389,941

PROJECTED POLICE BUDGET



POLICE PERSONNEL HISTORY



POLICE [CONTINUED]

FUNDING SOURCE

FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	10,602,244	12,405,584	6,529,541
Confiscated Assets Fund	191,783	939,647	56,300
E-911 Fund	1,364,530	1,276,601	8,330,000
Speed Zone Camera Fund	\$0	1,400,000	474,100
TOTAL FUNDING	12,158,557	16,021,832	15,389,941

EXPENDITURES BY TYPE

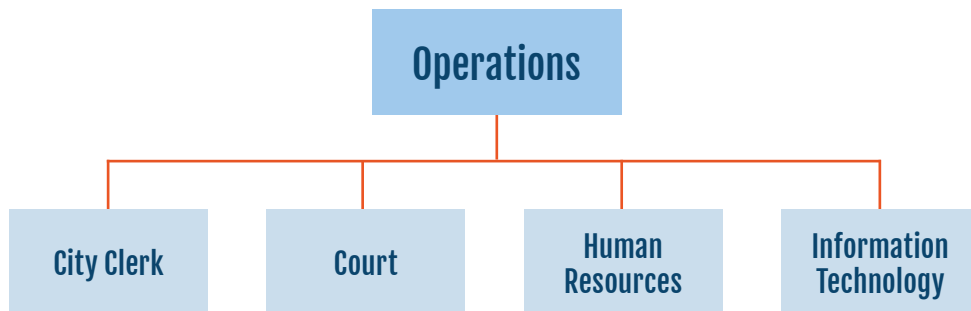
E-911	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Capital Outlay	\$28,159	\$0	\$8,000
Contracted Services	\$52,556	\$113,435	\$108,650
Interfund Charges	\$334,100	\$329,680	\$373,230
Personal Services	\$693,833	\$826,436	\$861,650
Supplies	\$3,430	\$7,050	\$13,000
E-911 TOTAL	\$1,112,078	\$1,276,601	\$1,364,530
ADMINISTRATIVE SERVICES			
Contracted Services	\$2,722	\$14,690	\$14,015
Interfund Charges	\$0	\$0	\$186,270
Personal Services	\$462,815	\$543,128	\$483,700
Supplies	\$50,951	\$108,260	\$515,400
ADMINISTRATIVE SERVICES TOTAL	\$516,488	\$666,079	\$1,199,385
INVESTIGATIVE SERVICES			
Contracted Services	\$33,153	\$81,399	\$73,234
Interfund Charges	\$0	\$0	\$478,980
Personal Services	\$1,105,933	\$1,333,022	\$1,399,945
Supplies	\$19,119	\$22,895	\$27,000
INVESTIGATIVE SERVICES TOTAL	\$1,158,205	\$1,437,316	\$1,979,159

POLICE [CONTINUED]

OTHER GOVT COMMUNITY SERVICES	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$0	\$0	\$203,400
OTHER GOVT COMMUNITY SERVICES TOTAL	\$0	\$0	\$203,400
POLICE ADMINISTRATION			
Capital Outlay	\$120,779	\$586,034	\$0
Contracted Services	\$391,301	\$483,270	\$454,469
Interfund Charges	\$3,111,378	\$3,634,304	\$1,915,180
Other Financing Uses	\$309,507	\$360,482	\$514,430
Personal Services	\$644,462	\$839,100	\$903,550
Supplies	\$148,420	\$1,809,783	\$498,335
POLICE ADMINISTRATION TOTAL	\$4,725,847	\$7,712,973	\$4,285,964
POLICE BUILDINGS			
Contracted Services	\$0	\$375	\$5,480
Interfund Charges	\$0	\$0	\$53,220
Personal Services	\$159,318	\$180,635	\$47,150
Supplies	\$459	\$1,280	\$880
POLICE BUILDINGS TOTAL	\$159,777	\$182,290	\$106,730
SPECIAL OPERATIONS			
Contracted Services	\$26,320	\$70,361	\$72,088
Interfund Charges	\$0	\$0	\$319,320
Personal Services	\$944,773	\$1,011,848	\$1,139,500
Supplies	\$69,093	\$68,368	\$93,200
SPECIAL OPERATIONS TOTAL	\$1,040,186	\$1,150,577	\$1,624,108
UNIFORM SERVICES			
Contracted Services	\$19,756	\$69,366	\$159,685
Interfund Charges	\$0	\$0	\$644,230
Personal Services	\$3,374,066	\$3,438,649	\$3,729,250
Supplies	\$52,153	\$87,982	\$93,500
UNIFORM SERVICES TOTAL	\$3,445,976	\$3,595,997	\$4,626,665
GRAND TOTAL	\$12,158,557	\$16,021,832	\$15,389,941

OPERATIONS

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



STRATEGIC PRIORITIES

- Enhance Public Safety
- Efficient, Engaging & Transparent Operations

KEY BUSINESS SERVICES

- City Records Management and Retention
- Cyber Security, Software, and Infrastructure Support
- Executive Leadership
- Hardware and Software Management
- Municipal Court Administration and Management
- Staff Benefits and Support, Recruitment and Retention

OPERATIONS [CONTINUED]

FUNDING SOURCE

FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	\$5,496,880	\$6,670,454	\$9,288,368
Risk Fund	1,104,766	1,470,747	1,512,985
Health Insurance Fund	7,986,114	7,568,191	8,330,000
Workers' Comp Fund	329,964	550,000	660,000
TOTAL FUNDING	\$14,917,725	\$16,259,393	\$19,791,353

EXPENDITURES BY DEPARTMENT

DEPARTMENT	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
City Clerk	\$274,866	\$427,908	\$481,460
Court	\$1,103,177	\$1,266,513	\$878,835
Data Processing	\$2,705,709	\$3,466,447	\$4,333,085
Human Resources	\$10,833,973	\$11,098,525	\$14,097,973
OPERATIONS TOTAL	\$14,917,725	\$16,259,393	\$19,791,353



PHOTOS:
Prelude to the Fourth

CITY CLERK

The City Clerk's role is to document the business of government. As the City of Lawrenceville judiciously operates its Municipality, the City Clerk is there to serve citizens and stakeholders through transparency, by maintaining records of government proceedings and business, and ensuring legal processes are executed efficiently and properly in accordance with government policies and procedures.

STRATEGIC PRIORITIES

- Efficient, Engaging & Transparent Operations

KEY BUSINESS SERVICES

- Open Record Request
- City Council Meeting Minutes
- Ordinance & Resolution Records
- Contract Coordination
- Municipal Elections
- Records Management & Retention

PERFORMANCE MEASURES

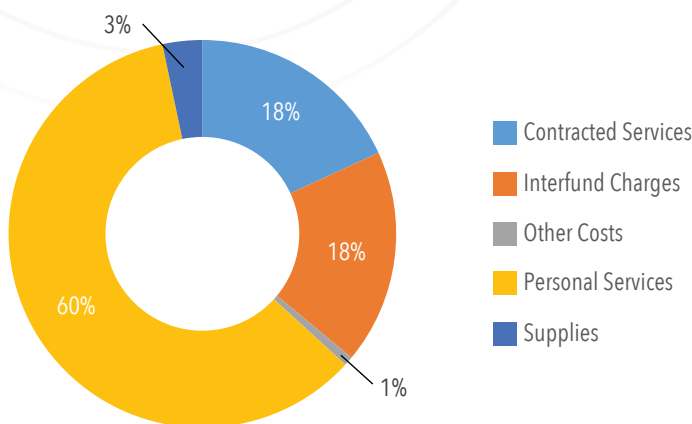
	2023 ESTIMATE	2022	2021
Average number of days to complete an open records request	3	6	3

FY 2024 GOALS

1. Update the records retention policy to a more digitized management system to better safeguard information.
2. Implement Election Blueprint for future elections to improve voter processes and to provide greater transparency to the public.
3. Improve timeliness in recording Council meeting agendas and minutes to inform City departments and the community of Council decisions.

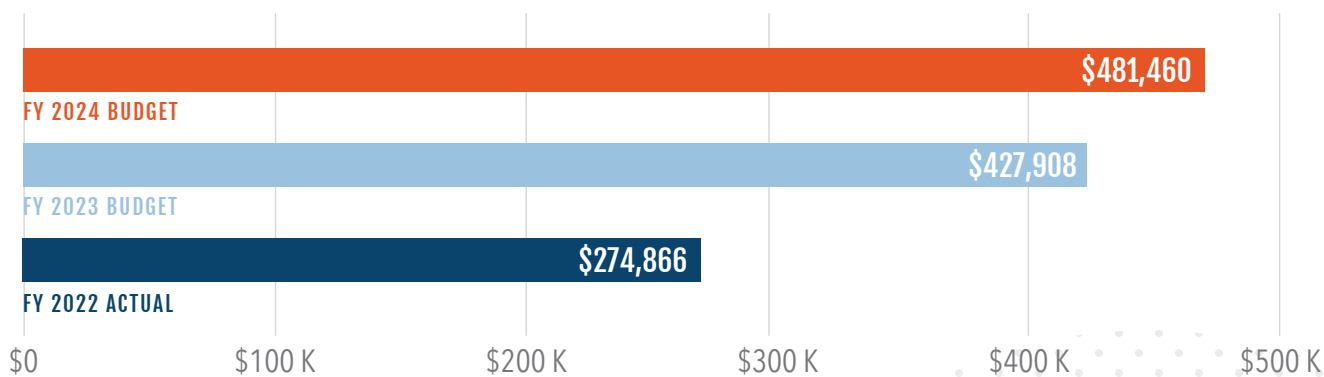
CITY CLERK

CITY CLERK COST ALLOCATIONS



FY 2024 BUDGET	
Contracted Services	\$87,320
Interfund Charges	\$86,130
Other Costs	\$3,700
Personal Services	\$288,360
Supplies	\$15,950
GRAND TOTAL	\$481,460

PROJECTED CITY CLERK BUDGET



CITY CLERK PERSONNEL HISTORY



FY 2020 [2]



FY 2021 [2]



FY 2022 [2]



FY 2023 [2]



FY 2024 [3]

CITY CLERK [CONTINUED]

FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	\$274,866	\$427,908	\$481,460
TOTAL FUNDING	\$274,866	\$427,908	\$481,460

EXPENDITURES BY TYPE			
CITY CLERK	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$13,858	\$99,290	\$52,220
Interfund Charges	\$51,400	\$50,720	\$86,130
Other Costs	\$2,105	\$3,700	\$3,700
Personal Services	\$156,953	\$209,798	\$267,750
Supplies	\$475	\$7,750	\$3,250
CITY CLERK TOTAL	\$224,791	\$371,258	\$413,050
ELECTIONS			
Contracted Services	\$24,514	\$51,750	\$35,100
Other Costs	\$0	\$0	\$0
Personal Services	\$19,573	\$2,700	\$20,610
Supplies	\$5,989	\$2,200	\$12,700
ELECTIONS TOTAL	\$50,075	\$56,650	\$68,410
GRAND TOTAL	\$274,866	\$427,908	\$481,460

COURT

The Court Services department operates the local municipal court system. The main functions of the municipal court include jurisdiction over ordinance violations, state misdemeanors, and misdemeanor traffic laws. The court conducts arraignment hearings, non-jury trials, and administrative hearings. The court may also process cases for citations issued by Gwinnett County Animal Control, Georgia State Patrol, Gwinnett County Sheriff's Department, and Georgia Gwinnett College when offenses occur within the city limits of Lawrenceville.

STRATEGIC PRIORITIES

- Enhance Public Safety
- Efficient, Engaging & Transparent Operations

KEY BUSINESS SERVICES

- Code Enforcement & Nuisance Hearings
- Criminal History Record Restrictions
- Indigent Defense Program
- Speed Zone Camera Violations
- Traffic Violation Hearings

MISSION STATEMENT

The mission of the Lawrenceville Municipal Court is to adjudicate cases fairly, impartially, and effectively. The court staff strives to maintain accurate and efficient records processing, reporting, and case management with an emphasis on integrity and customer service.

FY 2023 ACCOMPLISHMENTS

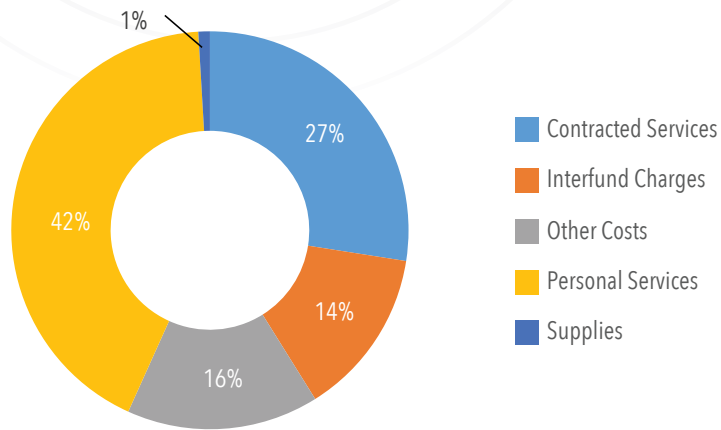
1. Expanded usage of new case management software, Courtware, by including the judge and solicitor software modules in court processes. This has improved court efficiency.
2. Developed a cross-training schedule for court clerk staff to expand staff experience across the various court functions to improve workflow to better assist court customers.
3. Researched, developed, and implemented a Speed Zone Camera administrative hearing process for the City court.

FY 2024 GOALS

1. Review warrants with Judge and Solicitor to clear any outstanding Failure to Appear Bench Warrants that meet the preset criteria and have been active for three years or more.
2. Work with the IT Director and City Clerk to identify and destroy court records that exceed the records retention period, in accordance with the State of Georgia Records Retention policy.
3. Continued implementation of a paperless court, including a review of the court process and updates to the staff training manuals.

COURT

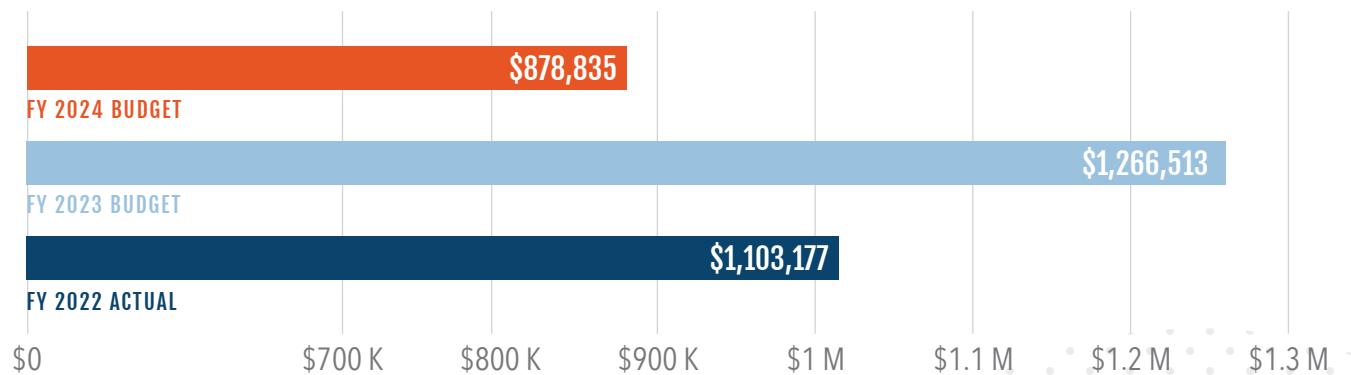
COURT COST ALLOCATIONS



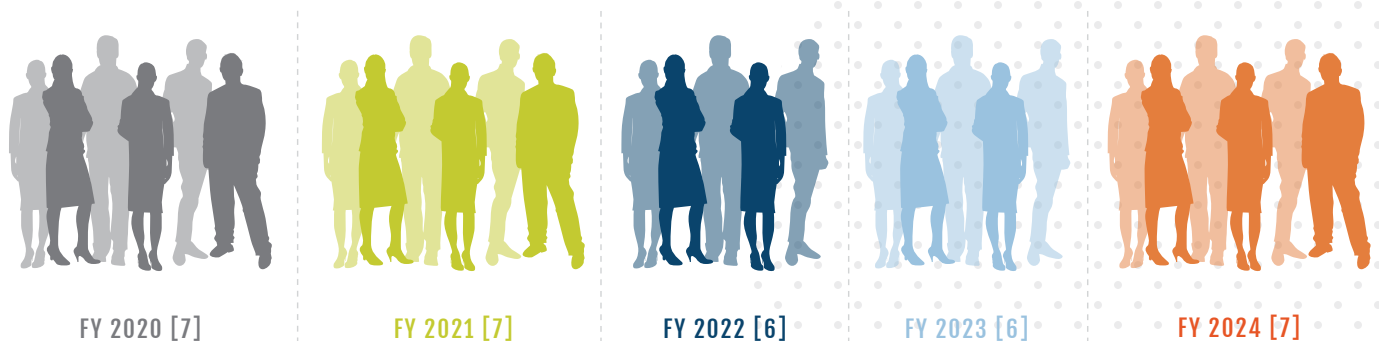
FY 2024 BUDGET

Contracted Services	\$351,325
Interfund Charges	\$174,360
Other Costs	(\$200,000)
Personal Services	\$541,200
Supplies	\$11,950
GRAND TOTAL	\$878,835

PROJECTED COURT BUDGET



COURT PERSONNEL HISTORY



COURT [CONTINUED]

FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	\$1,103,177	\$1,266,513	\$878,835
TOTAL FUNDING	\$1,103,177	\$1,266,513	\$878,835

EXPENDITURES BY TYPE			
MUNICIPAL COURT	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$283,787	\$335,563	\$351,325
Interfund Charges	\$179,900	\$153,560	\$174,360
Other Costs	\$196,928	\$305,000	(\$200,000)
Personal Services	\$437,728	\$464,090	\$541,200
Supplies	\$4,834	\$8,300	\$11,950
MUNICIPAL COURT TOTAL	\$1,103,177	\$1,266,513	\$878,835



PHOTOS:
 Left - Fun on the Lawn
 Right - GGC School of Business

HUMAN RESOURCES

The Human Resources department is responsible for managing resources related to employees. The responsibilities include managing job recruitment, selection, and promotion; providing orientation for new hires; developing and overseeing employee benefits and wellness programs; developing, promoting, and enforcing personnel policies; promoting employee career development and job training; providing guidance to other departments regarding disciplinary actions; and serving as primary contact for work-site injuries or accidents.

STRATEGIC PRIORITIES

- Efficient, Engaging & Transparent Operations

KEY BUSINESS SERVICES

- Employee Recruitment & Retention
- Employee Relations & Support
- Health Benefit Administration
- Risk Management
- Workers' Compensation Management

PERFORMANCE MEASURES

	2023 ESTIMATE	2022	2021
Turn-over Rate Full-time Non-Sworn Staff	12.00%	13.05%	11.50%
Turn-over Rate Full-time Public Safety Employees	11.32%	12.34%	12.30%
Average number of days to fill vacant positions (Non-Sworn)	20	21	23.67
Average number of days to fill vacant positions (Sworn)	45	45.27	43.92
Number of days lost to injury by way of Workers' Comp.	1,335	1,557	1,213
Number of vehicle accidents with liability	21	14	21

FY 2023 ACCOMPLISHMENTS

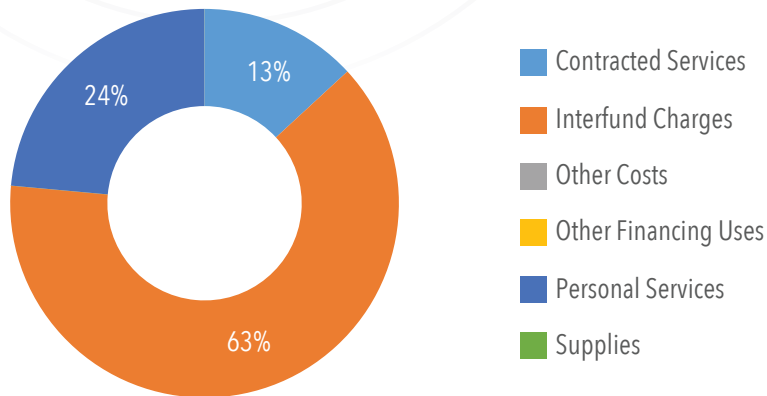
1. Created a Diversity, Equity & Inclusion (DEI) team focusing on developing equitable programs throughout the organization.
2. Enhanced emotional and mental health awareness and support with staff workshops.

FY 2024 GOALS

1. Create more hire-from-within opportunities to support employee retention.
2. Enable a more flexible work schedule to stay current with work trends, compete for top talent, and to support employee well-being and job satisfaction.
3. Implement ongoing training for staff to improve leadership within the organization, enhance employee engagement and promote employee retention.

HUMAN RESOURCES

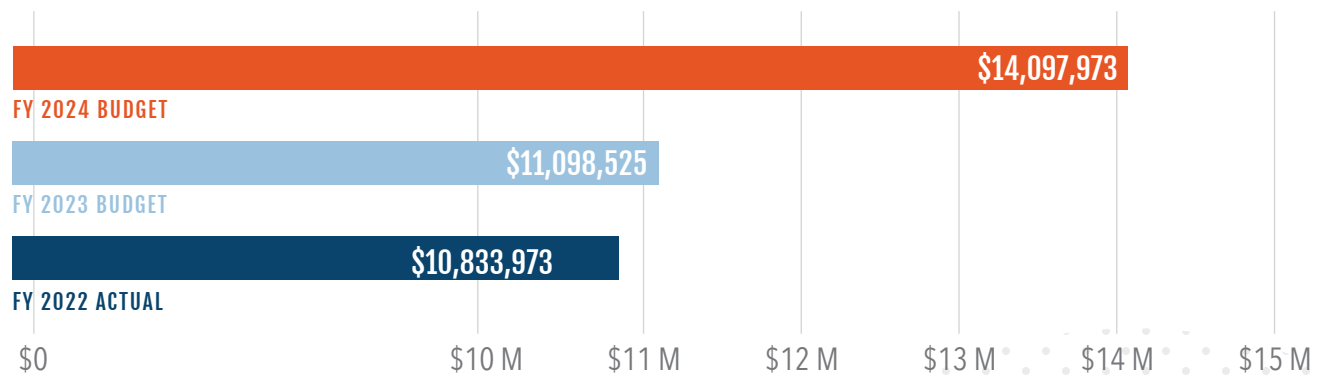
HUMAN RESOURCES COST ALLOCATIONS



FY 2024 BUDGET

Contracted Services	\$1,852,965
Interfund Charges	\$8,924,840
Other Costs	\$0
Other Financing Uses	\$0
Personal Services	\$3,318,468
Supplies	\$1,700
GRAND TOTAL	\$14,097,973

PROJECTED HUMAN RESOURCES BUDGET



HUMAN RESOURCES PERSONNEL HISTORY



FY 2020 [3]



FY 2021 [3]



FY 2022 [4]



FY 2023 [4]



FY 2024 [4]

HUMAN RESOURCES [CONTINUED]

FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	1,413,129	1,509,587	3,594,988
Risk Fund	1,104,766	1,470,747	1,512,985
Health Insurance Fund	7,986,114	7,568,191	8,330,000
Workers' Comp Fund	329,964	550,000	660,000
TOTAL FUNDING	10,833,973	11,098,525	14,097,973

EXPENDITURES BY DEPARTMENT			
DEPARTMENT	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$537,345	\$565,371	\$513,750
Interfund Charges	\$8,063,675	\$7,824,080	\$8,846,130
Other Costs	\$0	\$0	\$0
Personal Services	\$1,125,879	\$1,234,627	\$3,223,608
Supplies	\$2,307	\$3,700	\$1,500
HUMAN RESOURCES TOTAL	\$9,729,207	\$9,627,778	\$12,584,988
RISK MANAGEMENT			
Contracted Services	\$661,050	\$1,126,198	\$1,339,215
Interfund Charges	\$84,924	\$75,360	\$78,710
Other Costs	\$0	\$29,745	\$0
Other Financing Uses	\$287,308	\$143,227	\$0
Personal Services	\$71,485	\$91,217	\$94,860
Supplies	\$0	\$5,000	\$200
RISK MANAGEMENT TOTAL	\$1,104,766	\$1,470,747	\$1,512,985
GRAND TOTAL	\$10,833,973	\$11,098,525	\$14,097,973

INFORMATION TECHNOLOGY

The Information Technology department is comprised of three key functions: IT, Data Processing, and GIS. The IT section manages the City's central technology infrastructure and provides services and applications that support the day-to-day City operations, network support, and information security. The Data Processing section manages data for utility accounts, generates utility billings, and processes biweekly payroll for all City employees. The GIS Services section provides centralized mapping and analysis to support all department decision-making, planning, and data management.

STRATEGIC PRIORITIES

- Efficient, Engaging, and Transparent Operations

KEY BUSINESS SERVICES

- Data Management
- GIS
- IT Support & Cybersecurity
- Payroll
- Telecommunications
- Utility Billing

MISSION STATEMENT

Our mission is to plan and provide innovative, efficient, and reliable technology solutions to support the City's departments so they may be able to meet the City's goals and objectives, deliver results and enhance the community. We are dedicated to maintaining the highest standards of security, reliability, and customer service in all our activities, and to fostering a culture of continuous learning and improvement in the Information Technology field.

FY 2023 ACCOMPLISHMENTS

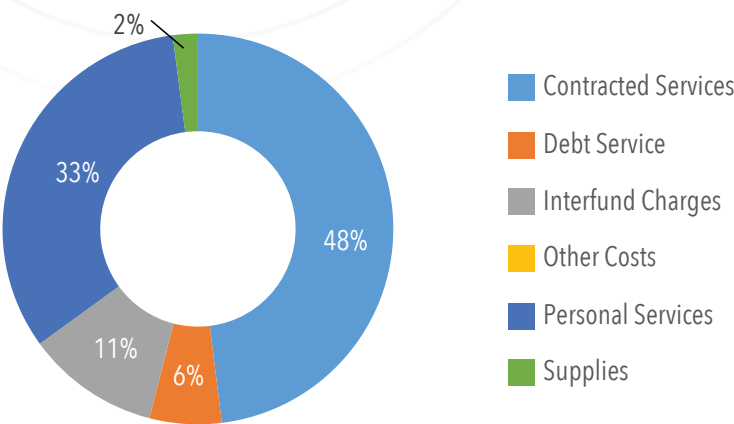
1. Updated and/or replaced workstations and laptops City-wide to improve performance and security, increase reliability and mobility, expand software and hardware compatibility, and make the City more energy efficient.
2. Completed implementing the Utility Billing module within the Munis ERP system and implementing a new Fleet Management software, AssetWorks. These implementations offer better data management, better collaboration across departments, and improved security.
3. Migrated the City Hall and Public Works email system from on-premises to Microsoft's 365 cloud-based email system to support multi-factor authentication to protect against cyber threats, increase reliability, and streamline administration.

FY 2024 GOALS

1. Migrate the Munis ERP system to a cloud-hosted system, ensuring the software stays up-to-date and increasing scalability and accessibility.
2. Migrate the phone system to a unified cloud-based phone system to make communications more efficient for users and support.
3. Transfer the support and management of the Police Department's IT to the Information Technology department to streamline efforts and improve technical cohesion across City departments.

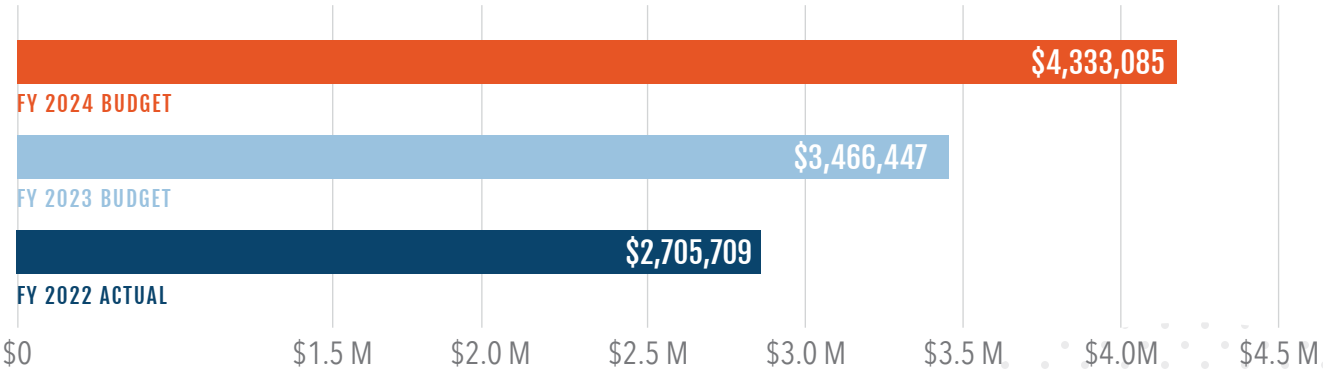
INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY COST ALLOCATIONS

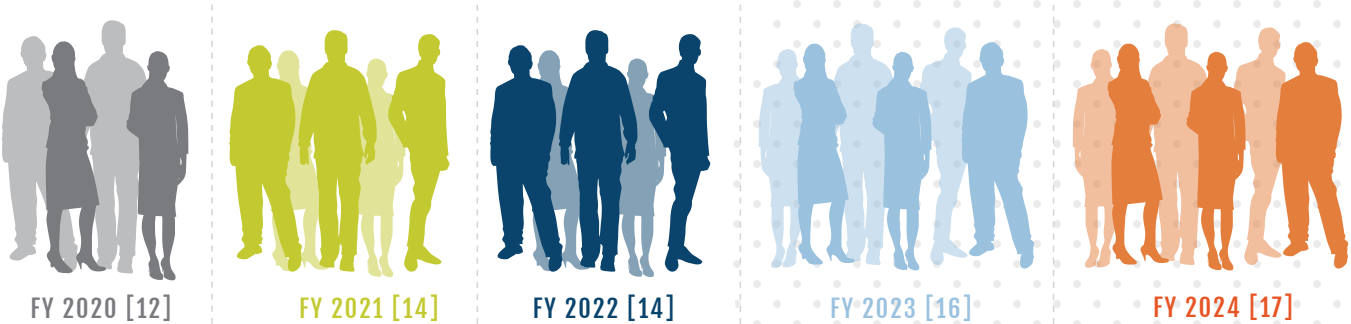


FY 2024 BUDGET	
Contracted Services	\$2,081,905
Debt Service	\$258,220
Interfund Charges	\$476,460
Other Costs	\$0
Personal Services	\$1,426,850
Supplies	\$89,650
GRAND TOTAL	\$4,333,085

PROJECTED INFORMATION TECHNOLOGY BUDGET



INFORMATION TECHNOLOGY PERSONNEL HISTORY



INFORMATION TECHNOLOGY [CONTINUED]

FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	2,705,709	3,466,447	4,333,085
TOTAL FUNDING	2,705,709	3,466,447	4,333,085

EXPENDITURES BY TYPE			
DATA PROCESSING/IT	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Interfund Charges	\$110,590	\$133,370	\$152,100
Other Costs	\$0	\$0	\$0
Personal Services	\$295,071	\$356,500	\$386,100
Supplies	\$585	\$1,500	\$1,250
DATA PROCESSING/IT TOTAL	\$823,517	\$1,048,370	\$1,083,950
GEOGRAPHIC INFORMATION SYSTEMS			
Contracted Services	\$35,000	\$54,000	\$124,600
Interfund Charges	\$101,700	\$76,080	\$114,840
Other Costs	\$0	\$0	\$0
Personal Services	\$198,636	\$305,847	\$331,950
Supplies	\$133	\$1,000	\$1,450
GIS TOTAL	\$335,469	\$436,927	\$572,840
IT ADMINISTRATION			
Contracted Services	\$703,028	\$45,042	\$14,725
Debt Service	\$0	\$0	\$0
Interfund Charges	\$51,400	\$50,720	\$65,970
Other Costs	\$0	\$0	\$0
Personal Services	\$212,991	\$237,826	\$246,850
Supplies	\$184	\$750	\$850
IT ADMINISTRATION TOTAL	\$967,603	\$334,338	\$328,395
IT OPERATIONS			
Contracted Services	\$2,500	\$876,839	\$1,398,080
Debt Service	\$29,278	\$33,401	\$258,220
Interfund Charges	\$102,800	\$149,360	\$143,550
Other Costs	\$0	\$0	\$0
Personal Services	\$355,800	\$429,536	\$461,950
Supplies	\$88,741	\$157,676	\$86,100
IT OPERATIONS TOTAL	\$579,120	\$1,646,812	\$2,347,900
GRAND TOTAL	\$2,705,709	\$3,466,447	\$4,333,085

COMMUNITY DEVELOPMENT



Community Development is responsible for the day-to-day oversight of Planning & Development, Code Enforcement & Economic Development. Community Development provides managerial support to these departments and regular and continuous support to the City Manager.

STRATEGIC PRIORITIES

- Encourage & Support Local Business
- Encourage Community & High-Quality Housing
- Enhance Mobility
- Enhance Public Safety
- Efficient, Engaging & Transparent Operations
- Foster Development
- Infuse & Embrace the Arts

KEY BUSINESS SERVICES

- Building Inspections
- Business Support & Recruitment
- Code Compliance & Enforcement
- Community Development & Youth Engagement
- Community Planning
- DDA & LDA oversight
- Executive Leadership
- Special Events & Tourism
- Zoning Ordinances & Regulations

COMMUNITY DEVELOPMENT

FUNDING SOURCE

FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	\$2,349,595	\$3,867,356	\$3,591,195
TOTAL FUNDING	\$2,349,595	\$3,867,356	\$3,591,195

EXPENDITURES BY TYPE

COMMUNITY DEVELOPMENT	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Code Enforcement	\$543,874	\$693,316	\$635,900
Economic Development	\$1,270,465	\$2,423,767	\$1,854,160
Planning & Development	\$535,255	\$750,273	\$1,101,135
GRAND TOTAL	\$2,349,595	\$3,867,356	\$3,591,195

PHOTOS:

Left - Light Lawrenceville Blue

Center - Lawrenceville Legacy Leaders WellFest

Right - Slow Pour Brewery Patio



CODE ENFORCEMENT

The Code Enforcement department has the responsibility of ensuring City code compliance with the cooperation of the property owners, occupants, or agents.

STRATEGIC PRIORITIES

- Encourage Community & High-Quality Housing
- Enhance Public Safety
- Efficient, Engaging & Transparent Operations

KEY BUSINESS SERVICES

- Verification of Certificate of Occupancy
- Zoning Ordinance Enforcement
- Development Regulations Enforcement
- International Property Maintenance Code (IPMC) Enforcement
- Verification Occupational Tax Certificate
- Code Enforcement
- Subdivision Regulations Enforcement

PERFORMANCE MEASURES

	2023 ESTIMATE	2022	2021
Average number of business days taken to perform an inspection	2	3	3
Percentage of code complaints investigated within 48 business hours	95%	90%	95%
Percentage of self-initiated code enforcement calls annually	10%	10%	5%

FY 2023 ACCOMPLISHMENTS

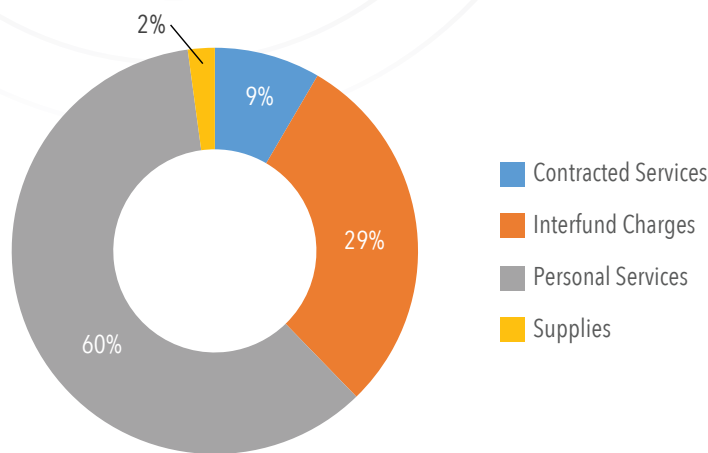
1. Implementation of a free Recycling/Clean-up days program, in which the community is encouraged to dispose of large items and other trash or recycling. This program has received over 27 tons of refuse.
2. Implemented a neighborhood program that develops relationships with the community through education, community presence, and support.

FY 2024 GOALS

1. Implementation of training and testing program for staff.
2. Reorganization of department staff to improve overall effectiveness of the department.
3. Improve public outreach and regulation awareness with increased community communication by way of the City's website, social media, and other outreach efforts.

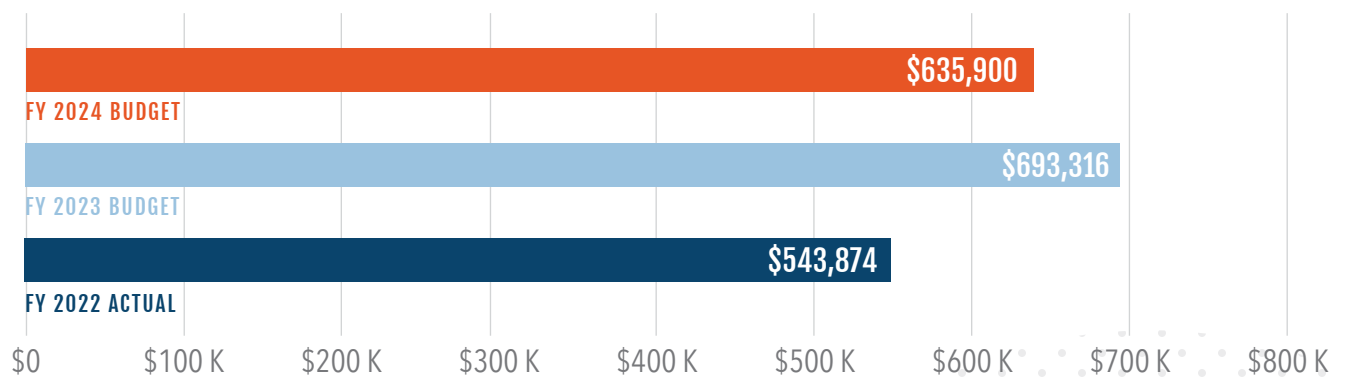
CODE ENFORCEMENT

CODE ENFORCEMENT COST ALLOCATIONS



FY 2024 BUDGET	
Contracted Services	\$53,650
Interfund Charges	\$186,300
Personal Services	\$382,350
Supplies	\$13,600
GRAND TOTAL	\$635,900

PROJECTED CODE ENFORCEMENT BUDGET



CODE ENFORCEMENT PERSONNEL HISTORY

*Previous Years Recorded in Planning & Development



FY 2020 FY 2021 FY 2022 FY 2023 FY 2024 [5]

CODE ENFORCEMENT [CONTINUED]

FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	\$543,874	\$693,316	\$635,900
TOTAL FUNDING	\$543,874	\$693,316	\$635,900

EXPENDITURES BY TYPE			
CODE ENFORCEMENT	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$5,937	\$12,881	\$53,650
Interfund Charges	\$160,760	\$207,950	\$186,300
Personal Services	\$376,853	\$461,142	\$382,350
Supplies	\$324	\$11,343	\$13,600
CODE ENFORCEMENT TOTAL	\$543,874	\$693,316	\$635,900

PHOTOS:

Left – Salsa Night in the DTL

Right – Code Enforcement Officers



ECONOMIC DEVELOPMENT

Economic Development focuses on business recruitment, retention, and expansion while providing essential services to support the City's superior quality of life. The department fosters connections with the local business community, supports the development of educational programs and institutions to further build a local talent pool, and drives events, marketing, and tourism initiatives to promote a "sense of place" and quality of life that supports job growth and residential development in the area. ReCAST Lawrenceville, a federal grant, also falls under Community Development and includes a Program Manager, Advisory Board, Youth Council, and sub-recipients, focusing on increasing community wellbeing.

STRATEGIC PRIORITIES

- Encourage & Support Local Business
- Encourage Community & High-Quality Housing
- Efficient, Engaging & Transparent Operations

KEY BUSINESS SERVICES

- Arts Commission
- Business Development, Recruitment & Promotion
- Diversity, Equity & Inclusion, & Belonging Initiatives & Certification
- Main Street Program
- Placemaking
- ReCAST Grant
- Special Events & Programming
- Tax Allocation District
- Tourism & Film
- Youth Engagement

FY 2023 ACCOMPLISHMENTS

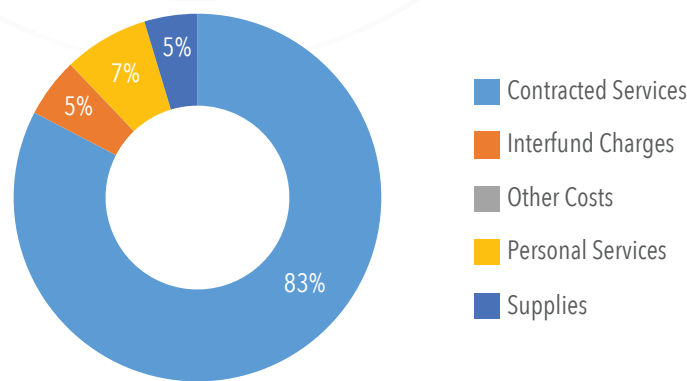
1. Established Youth Council, "Lawrenceville Legacy Leaders," focused on building youth engagement through local government education, civic affairs, and opportunities for youth to affect change in their community through organizing, advocating, and community leadership.
2. Continued creating and executing successful events to promote tourism and engagement in the community by offering diverse and engaging community programming. Involved downtown merchants to promote economic development and met sponsorship goals.

FY 2024 GOALS

1. Continue creating and executing a fresh and diverse events calendar promoting tourism and engagement in the community and fostering economic development in Downtown Lawrenceville.
2. Encourage third-party hosted events or collaborations that expand our diverse calendar to reach new audiences while creating a sense of place.

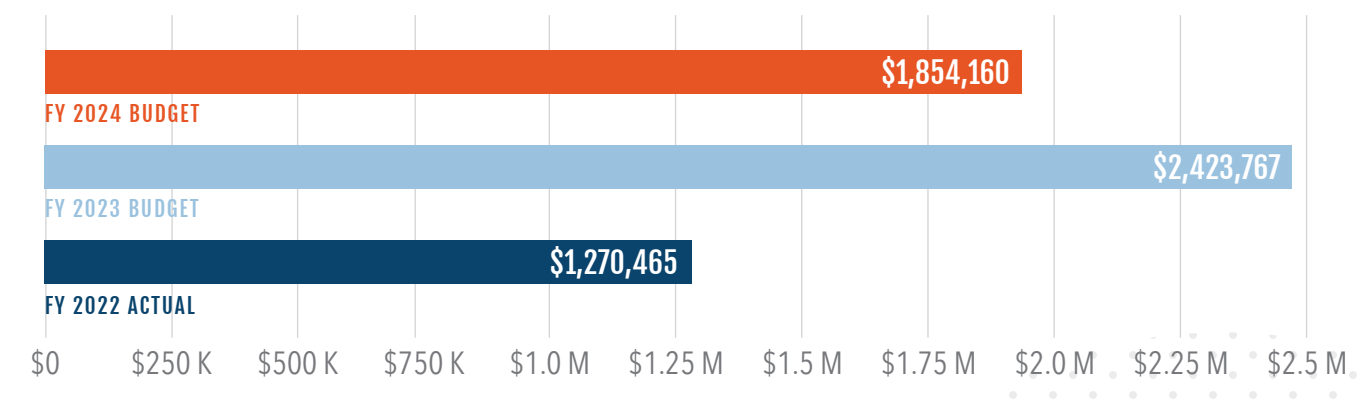
ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT COST ALLOCATIONS



FY 2024 BUDGET	
Contracted Services	\$1,532,240
Interfund Charges	\$96,820
Other Costs	\$0
Personal Services	\$138,600
Supplies	\$86,500
GRAND TOTAL	\$1,854,160

PROJECTED ECONOMIC DEVELOPMENT BUDGET



ECONOMIC DEVELOPMENT PERSONNEL HISTORY

*Previous Years Recorded in Communications



FY 2020

FY 2021

FY 2022

FY 2023

FY 2024 [4]

ECONOMIC DEVELOPMENT [CONTINUED]

FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	\$1,270,465	\$2,423,767	\$1,854,160
TOTAL FUNDING	\$1,270,465	\$2,423,767	\$1,854,160

EXPENDITURES BY TYPE			
ECONOMIC DEVELOPMENT	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$0	\$0	\$19,940
Supplies	\$0	\$0	\$4,500
ECONOMIC DEVELOPMENT TOTAL	\$0	\$0	\$24,440
HEALTH & WELFARE			
Contracted Services	\$550,818	\$1,334,558	\$943,600
Interfund Charges	\$0	\$39,357	\$39,400
Supplies	\$2,320	\$34,605	\$17,000
HEALTH & WELFARE TOTAL	\$553,137	\$1,408,521	\$1,000,000
SPECIAL EVENTS			
Contracted Services	\$518,960	\$753,337	\$568,700
Interfund Charges	\$51,400	\$74,680	\$57,420
Other Costs	\$0	\$0	\$0
Personal Services	\$96,579	\$128,479	\$138,600
Supplies	\$50,389	\$58,750	\$65,000
SPECIAL EVENTS TOTAL	\$717,328	\$1,015,246	\$829,720
GRAND TOTAL	\$1,270,465	\$2,423,767	\$1,854,160

PLANNING & DEVELOPMENT

The Planning & Development department provides information and processes applications in land use, development, and building issues. The department has the responsibility of creating and updating master plans, amending ordinances, and guiding applicants through the public hearing process for rezoning, special use permits, and variances. Planning & Development is a starting point for development within the City.

STRATEGIC PRIORITIES

- Encourage Community & High-Quality Housing
- Enhance Mobility
- Enhance Public Safety
- Efficient, Engaging & Transparent Operations
- Foster Development

KEY BUSINESS SERVICES

- Certificate of Occupancy
- Development Regulations
- Planning Information
- Site and Building Inspections
- Zoning Ordinance

PERFORMANCE MEASURES

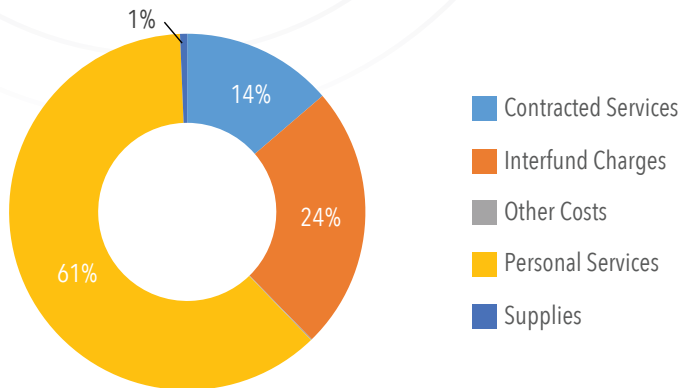
	2023 ESTIMATE	2022	2021
Average number of business days taken to perform a building plan review	10	7	10
Average number of days to perform Tenant Name Change inspections	1	1	1
Average number of days to perform building permit inspections	1	1	1
Average number of days to perform re-inspections (failed inspections)	1	1	1
Average number of days to return phone calls	2	2	2

FY 2024 GOALS

1. Update the 2040 Comprehensive Plan which will allow the City to maintain a qualified local government status and therefore be eligible for grant programs such as LCI and other funding sources.
2. Review department ordinances and plans to eliminate contradictions within department documents.
3. Rewrite the Development Regulations so that it is consistent with the Zoning Ordinance and the Comprehensive Plan.

PLANNING & DEVELOPMENT

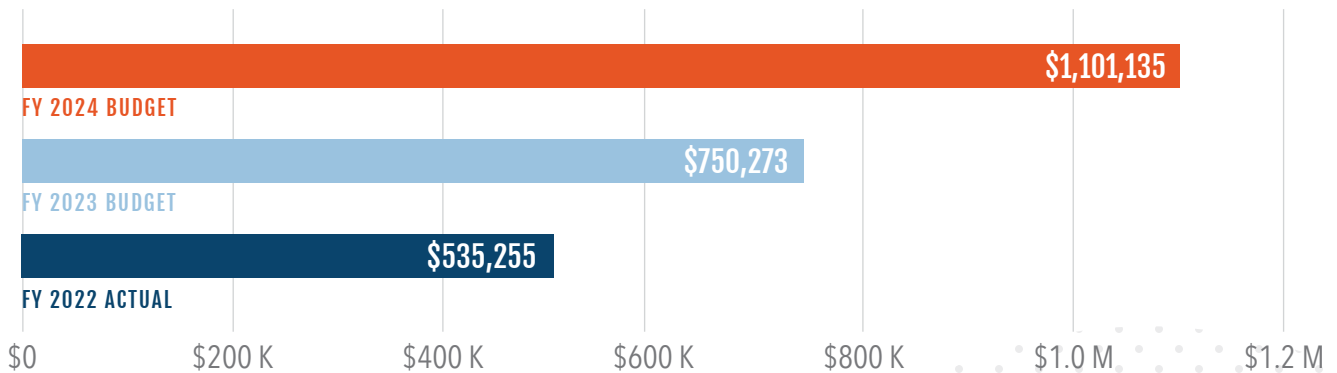
PLANNING & DEVELOPMENT COST ALLOCATIONS



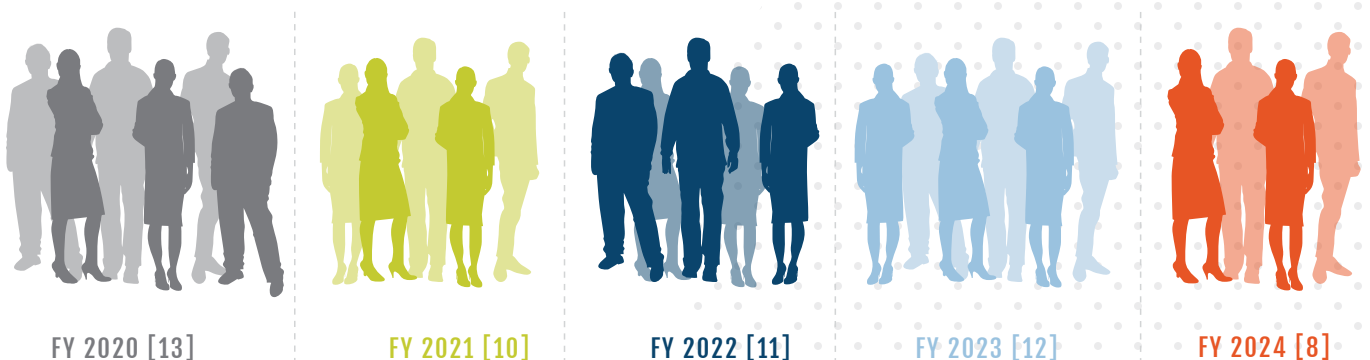
FY 2024 BUDGET

Contracted Services	\$151,020
Interfund Charges	\$263,880
Other Costs	\$1,000
Personal Services	\$678,100
Supplies	\$7,135
GRAND TOTAL	\$1,101,135

PLANNING & DEVELOPMENT PLANNING BUDGET



PLANNING & DEVELOPMENT PERSONNEL HISTORY



PLANNING & DEVELOPMENT [CONTINUED]

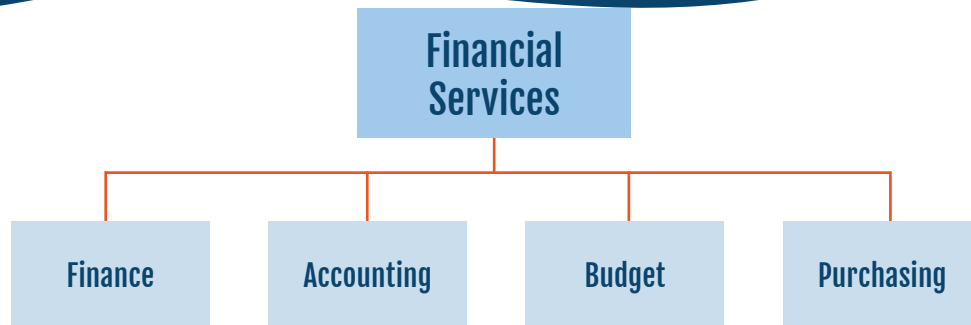
FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	\$535,255	\$750,273	\$1,101,135
TOTAL FUNDING	\$535,255	\$750,273	\$1,101,135

EXPENDITURES BY TYPE			
PLANNING & DEVELOPMENT	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$103,672	\$106,368	\$151,020
Interfund Charges	\$112,790	\$161,270	\$263,880
Other Costs	\$500	\$2,378	\$1,000
Personal Services	\$316,565	\$477,914	\$678,100
Supplies	\$1,728	\$2,343	\$7,135
PLANNING & DEVELOPMENT TOTAL	\$535,255	\$750,273	\$1,101,135



PHOTOS:
Left - St. Paddy's on Perry
Right - Comprehensive Planning

FINANCIAL SERVICES



The Financial Services division works with citizens, vendors, and staff to ensure the efficient operations and reporting of the City's financial resources. The department plans the City's Annual Budget and Capital Improvement Plan, issues an Annual Comprehensive Financial Report, and conducts many transactions related to revenue and payments.

STRATEGIC PRIORITIES

- Encourage & Support Local Business
- Encourage Community & High Quality Housing
- Efficient, Engaging & Transparent Operations

KEY BUSINESS SERVICES

- Executive Leadership
- Business Licensing
- Utility Connect & Disconnects
- Financial Management
- Bid Tendering
- City Call Center
- Utility Account Management
- Accounts Payable
- Budget Management
- Contract Management

PERFORMANCE MEASURES

	2023 ESTIMATE	2022	2021
Percentage of Phone Calls Answered by Customer Service	96%	95.51%	95.9%
Percentage of customer satisfaction surveys that rate average or above	83.5%	83.10%	82.5%
Percentage of invoice paid within 30 days of invoice date	92%	91.9%	93.5%

FY 2023 ACCOMPLISHMENTS

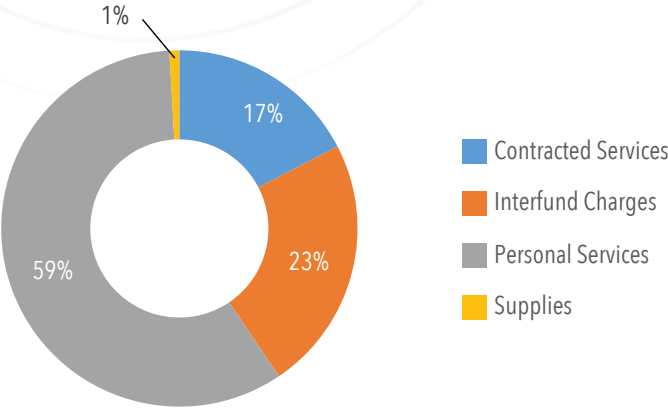
1. Implemented new Occupation Tax software for billing and collection
2. Upgraded Utility Billing Software
3. Improved Utility Account Deposit Process by billing deposits on first bill

FY 2024 GOALS

1. Improve departmental outreach and training
2. Improve Alcohol and Business License Application Process
3. Improve Delinquent and Final Account Process

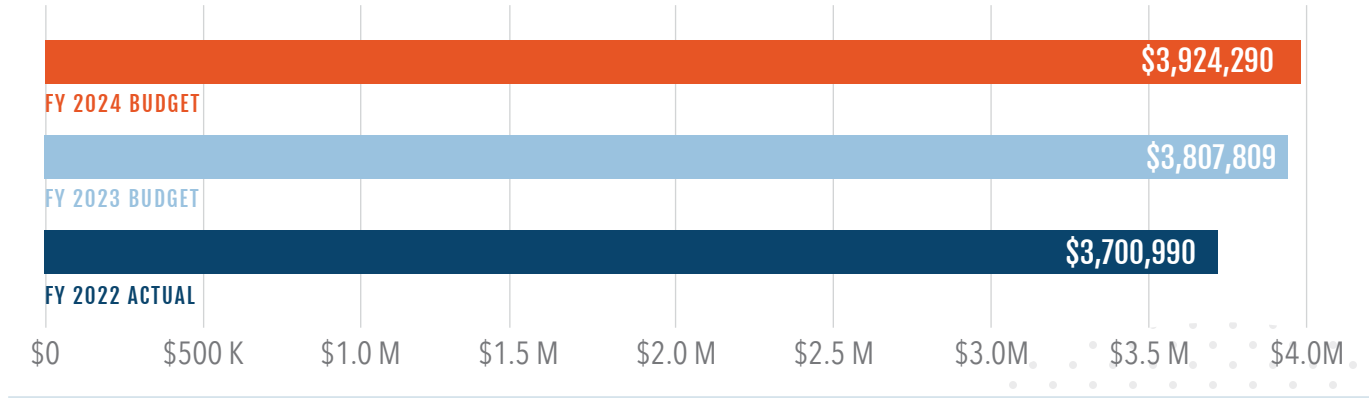
FINANCIAL SERVICES

FINANCIAL SERVICES COST ALLOCATIONS

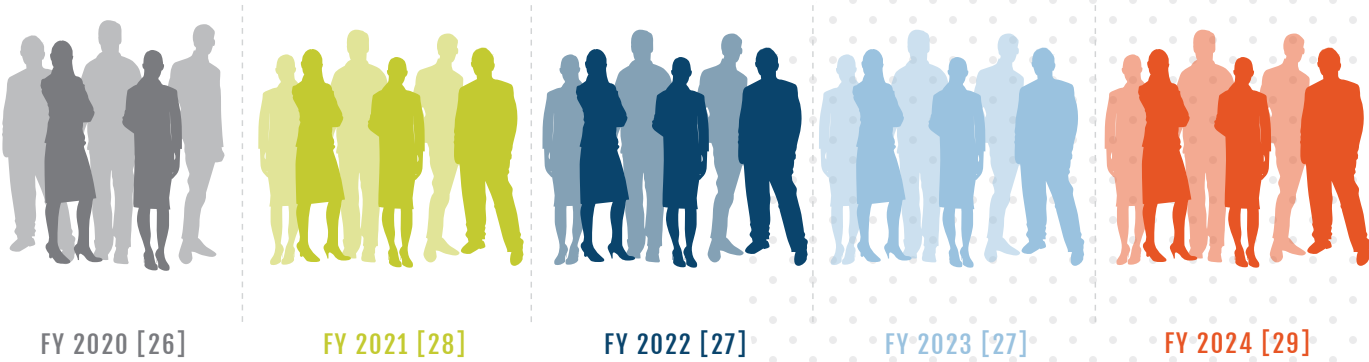


FY 2024 BUDGET	
Contracted Services	\$682,070
Interfund Charges	\$909,540
Personal Services	\$2,297,480
Supplies	\$35,200
GRAND TOTAL	\$3,924,290

PROJECTED FINANCIAL SERVICES BUDGET



FINANCIAL SERVICES PERSONNEL HISTORY



FINANCIAL SERVICES [CONTINUED]

FUNDING SOURCE			
FUND	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
General Fund	\$3,700,990	\$3,807,809	\$3,924,290
TOTAL FUNDING	\$3,700,990	\$3,807,809	\$3,924,290

EXPENDITURES BY TYPE			
ACCOUNTING	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$99,495	\$103,400	\$99,200
Interfund Charges	\$152,000	\$149,360	\$143,550
Personal Services	\$395,334	\$436,825	\$451,490
Supplies	\$2,764	\$3,800	\$2,500
ACCOUNTING TOTAL	\$649,593	\$693,385	\$696,740
ACCOUNTS PAYABLE DEPT			
Contracted Services	\$2,267	\$3,229	\$2,850
Interfund Charges	\$25,700	\$25,360	\$28,710
Personal Services	\$64,936	\$98,441	\$109,240
Supplies	\$0	\$2,821	\$1,500
ACCOUNTS PAYABLE DEPT TOTAL	\$92,903	\$129,851	\$142,300
BUDGET			
Contracted Services	\$30,376	\$35,750	\$38,250
Interfund Charges	\$25,700	\$25,360	\$28,710
Personal Services	\$76,829	\$89,029	\$92,650
Supplies	\$773	\$300	\$1,800
BUDGET TOTAL	\$133,679	\$150,439	\$161,410

FINANCIAL SERVICES [CONTINUED]

EXPENDITURES BY TYPE			
CUSTOMER SERVICE	FY 2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET
Contracted Services	\$42,392	\$58,013	\$72,700
Interfund Charges	\$231,300	\$252,200	\$258,390
Other Costs	\$0	\$0	\$0
Personal Services	\$505,152	\$601,579	\$545,000
Supplies	\$3,873	\$9,688	\$8,100
CUSTOMER SERVICE TOTAL	\$782,717	\$921,480	\$884,190
FIELD CUSTOMER SERVICE			
Contracted Services	\$9,405	\$38,000	\$18,000
Interfund Charges	\$283,500	\$274,610	\$269,370
Other Costs	\$0	\$500	\$0
Personal Services	\$416,062	\$484,011	\$499,650
Supplies	\$12,883	\$20,900	\$19,400
FIELD CUSTOMER SERVICE TOTAL	\$721,851	\$818,021	\$806,420
FINANCIAL ADMINISTRATION			
Contracted Services	\$807,407	\$502,647	\$448,550
Interfund Charges	\$51,400	\$50,720	\$123,390
Other Costs	\$0	\$0	\$0
Personal Services	\$251,218	\$285,817	\$419,450
Supplies	\$731	\$6,130	\$1,000
FINANCIAL ADMINISTRATION TOTAL	\$1,110,756	\$845,314	\$992,390
PURCHASING			
Contracted Services	\$3,158	\$3,740	\$2,520
Interfund Charges	\$51,400	\$50,720	\$57,420
Other Costs	\$0	\$0	\$0
Personal Services	\$154,445	\$192,259	\$180,000
Supplies	\$489	\$2,600	\$900
PURCHASING TOTAL	\$209,492	\$249,319	\$240,840
GRAND TOTAL	\$3,700,990	\$3,807,809	\$3,924,290

ACRONYMS

ABPA	American Backflow Prevention Association
AC	Armors Course
ACFR	Annual Comprehensive Financial Report
ACJS	Automated Criminal/Infractions System
ADA	Americans with Disabilities Act
AFIS	Automated Fingerprint Identification System
AJCS	Academy of Criminal Justice Sciences
ALERT	Air Land Emergency Resource Team
AMI	Advanced Metering Infrastructure
AMP	Advanced Measurement Professionals
AMR	Automatic Meter Reading
AP	Accounts Payable
APA	American Planning Association
APCO	Association of Public-Safety Communications Officers
APGA	American Public Gas Association
API	American Petroleum Institute
APT	Association of Public Treasurers
APWA	American Public Works Association
ARC	Atlanta Regional Commission
ARMA	Association of Records Managers and Associates
ARPA	American Rescue Plan Act
ATF	Alcohol, Tobacco, & Firearms
ATV	All Terrain Vehicle
AWDA	American Working Dog Association
BOAG	Building Officials Association of Georgia
CaCD	Communications and Community Development
CAD	Computer Automated Dispatch
CBP	Customs & Border Protection
CCO	Cellebrite Certified Operator
CCPA	Cellebrite Certified Physical Analyst
CEU	Continuing Education Unit

CID	Criminal Investigation Department
CIP	Capital Improvement Plan
CMFF	Cellebrite Mobile Forensics Fundamentals
COL	City of Lawrenceville
CP	Cathodic Protection
CSI	Crime Scene Investigation
CSU	Columbus State University
CVIOG	Carl Vinson Institute of Government
DCA	Department of Community Affairs
DDA	Downtown Development Authority
DEA	Drug Enforcement Agency
DEI	Diversity, Equity & Inclusion
DIMP	Distribution & Integrity Management Plan
DOM	Department Operations Manual
DOT	Department of Transportation
ECG	Electric Cities of Georgia
EMC	Electric Membership Corporation
EPD	Environmental Protection Division
ERP	Enterprise Resource Planning
ESRI	Environmental Systems Research Institute
ESS	Employee Self Service
EWI	Electronic Warrant System
FBI	Federal Bureau of investigation
FBINA	Federal Bureau of Investigation National Academy
FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FS	Force Science Institute
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GABTO	Georgia Association of Business Tax Officials
GACE	Georgia Association of Code Enforcement

GACP	Georgia Association of Chiefs of Police
GALEFI	Georgia Association of Law Enforcement Firearms Instructors
GASB	Governmental Accounting Standards Board
GASWCC	Georgia Soil & Water Conservation Commission
GAWP	Georgia Association of Water Professionals
GAZA	Georgia Association of Zoning Administrators
GCHC	Gwinnett County Historic Courthouse
GCIC	Georgia Crime Information Center
GCPS	Gwinnett County Public Schools
GDOT	Georgia Department of Transportation
GDP	Georgia Duplicating Products
GDP	Gwinnett Daily Post
GFOA	Government Finance Officers Association
GGFOA	Georgia Government Finance Officers Association
GGC	Georgia Gwinnett College
GGIA	Georgia Gang Investigators Association
GIS	Geographical Information System
GLGPA	Georgia Local Government Personnel Association
GMA	Georgia Municipal Association
GMC	Gwinnett Medical Center
G.O.	General Obligations
GPA	Georgia Planning Association
GPAG	Governmental Procurement Association of Georgia
GPC	Georgia Power Company
GPRI	Georgia Pipeline Emergency Response Initiative
GPSC	Georgia Public Service Commission
GPSTC	Georgia Public Safety Training Center
GRA	Georgia Records Association
GRWA	Georgia Rural Water Association
GSCCCA	Georgia Superior Court Clerks' Cooperative Authority

GSIN	Georgia State Intelligence Network
GSWCC	Georgia Soil and Water Conservation Commission
GTA	Georgia Technology Authority
GUIDE	Gwinnett United in Drug Education
GUCC	Georgia Utilities Coordinating Council
GUTA	Georgia Utility Training Academy
GwDOT	Gwinnett County Department of Transportation
GWWI	Georgia Water & Wastewater Institute
HMO	Hydrous Manganous Oxide
HR	Human Resources
HVAC	Heating Ventilation and Air Conditioning
IACP	International Association of Chiefs of Police
ICC	International Code Council
ICJE	Institute of Continuing Judicial Education
ICMA	International City/County Management Association
IIMC	International Institute of Municipal Clerks
IPMC	International Professional Managers Certification
IRS	Internal Revenue Service
ITS	Information Technology Services
JEMC	Jackson Electric Membership Corporation
K-9	Canine Unit
KCBS	Kansas City Barbeque Society
LCCD	Lawrenceville Communication and Community Development
LCI	Livable Centers Initiative
LDA	Lawrenceville Development Authority
LED	Light-emitting Diode
LHA	Lawrenceville Housing Authority
LIDAR	Light Imaging, Detection and Ranging
LIS	Lancaster Information Systems
LMIG	Local Maintenance and Improvement Grant

LPW	Lawrenceville Public Works	RMS	Records Management System
MAIA	Metro Atlanta Inspectors Association	ROCIC	Regional Organized Crime Information Center
MCV	Mobile Command Vehicle	ROW	Right of Way
MDM	Mobile Demand Management System	RR	Railroad
MEAG	Municipal Electric Authority of Georgia	SCADA	Supervisory Control & Data Acquisition
MGAG	Municipal Gas Authority of Georgia	SCJA	Southern Criminal Justice Association
MPA	Master of Public Administration	SDS	Service Delivery Strategy
MS	Master of Science	SEPA	Southeastern Power Administration
MS4	Municipal Separate Storm Sewer Systems	SESWA	Southeast Stormwater Association
MV	Motor Vehicle	SFEA	Southeast Festivals & Events Association
NACE	National Association of Corrosion Engineers	SHRM	Society of Human Resource Management
NCAC	National Child Advocacy Center	SOP	Standard Operating Procedures
NEI	Navigation Electronics, Inc.	SPLOST	Special Purpose Local Option Sales Tax
NIGP	National Institute of Public Procurement	SSL	Secured Sockets Layer
NIOA	National Information Officers Association	SW	Stormwater
NNDDA	National Narcotic Detector Dog Association	TAC	Terminal Agency Coordinator
NSF	Non-sufficient Funds	TAD	Tax Allocation District
OPEB	Other Post-Employment Benefits	UPC	Utilities Protection Center
P&D	Planning and Development	URISA	Urban and Regional Information Systems Association
PD	Police Department	VIC	Visitors & Information Center
PATC	Public Agency Training Council	VPNS	Virtual Private Network
PCORI	Patient-Centered Outcomes Research Institute	WG	Walnut Grove
PIO	Public Information Officer	WRT	Water Remediation Technologies
POPIDF	Peace Officer, Prosecutor, and Indigent Defense Fund		
POST	Peace Officer Standards and Training Council		
PRSA	Public Relations Society of America		
PSC	Public Service Commission		
PTEX	Petroleum Extension of University of Texas		
PW	Public Works		
ReCAST	Resiliency in Communities After Stress and Trauma		
RFP	Request for Proposal		

GLOSSARY

The following is an abbreviated list of specialized governmental budgeting and accounting terms used in this budget.

ACCOUNTING METHOD ACCRUAL

The timing of the recognition of income or expense that reports these items as soon as income is earned or a liability is incurred. This method is used frequently by proprietary funds.

ACCOUNTING METHOD CASH

The timing of the recognition of income or expense that reports these items when cash is received or paid.

ACCOUNTING METHOD MODIFIED ACCRUAL

Under this method of accounting, income is only recognized to the extent that it will be available to pay the liabilities of the current period. Similarly, certain liabilities are considered expenditures only as they come due since that is when they would normally use available financial resources to be liquidated. This method is employed primarily in governmental-type funds.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

This official annual document summarizes financial data for the previous fiscal year in a standardized format.

ADOPTED (APPROVED) BUDGET

The funds appropriated by the City Council at the beginning of the fiscal year.

AD VALOREM TAX

Tax levied on the assessed value of real and personal property.

AMORTIZATION

A reduction of debt by periodic changes to assets or liabilities.

ANNEXATION

The legal incorporation of portions of unincorporated county land into a Municipality's borders. The expansion of the City's borders must be approved by the City Council and is normally at the request of the property owners.

ANNUAL BUDGET

An itemized plan of financial operation and capital outlays including an estimate of the proposed means of financing for the next 12 months.

APPRAISED VALUE

The anticipated fair market value of a piece of property.

APPROPRIATION

An authorization made by the City Council which permits officials and departments to incur obligations against and to make expenditures of governmental resources.

ASSESSED VALUATION

The value placed on real estate or other property by a government as a basis for levying taxes.

BALANCED BUDGET

A balanced budget occurs when the total revenue is equal to the amount of expenditures.

BASIS OF ACCOUNTING

A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred. The City uses the modified accrual method.

BASIS OF BUDGETING

A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred. The City uses the modified accrual method.

BOND

A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt.

BUDGET

The financial plan for the operation of a department, program, or project for the current year or for the duration of the project.

BUDGET AMENDMENT

The act of transferring funds from one appropriation account to another, requiring approval of the City Council, City Manager, or Finance Officer, depending on the nature of the transfer.

BUDGET CALENDAR

The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

BUDGET ORDINANCE

The governmental action that appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

BUDGET PERIOD

The period for which a budget is approved or a budget ordinance is adopted. Normally coincides with the fiscal year.

BUDGET RESOLUTION

The official enactment by the City Council legally authorizes City Officials to obligate and expend resources.

BUDGETARY CONTROL

The control or management of a governmental or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available resources.

CAPITAL ASSETS

Assets of significant value and having a useful life of several years. Capital assets for the City of Lawrenceville have a purchase cost of \$5,000 or over and have a useful life of more than one year. See also Fixed Assets.

CAPITAL IMPROVEMENT PLAN (CIP)

A comprehensive five-year plan, updated annually, of Capital Projects for the City. Project costs, funding sources, and future fiscal year funding needs are identical.

CAPITAL OUTLAY

Expenditures for the acquisition of capital assets.

CAPITAL PROJECT

A project that results in the purchase or construction of capital assets. Capital projects may encompass the purchase of land, construction of a building or facility, or purchase of a major piece of equipment.

CAPITAL PROJECT FUND

A fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from enterprise fund activities.

CHART OF ACCOUNTS

A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The City of Lawrenceville utilizes the Uniform Chart of Accounts for Local Governments in Georgia as mandated by the Georgia Department of Community Affairs (DCA).

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

U. S. Department of Housing and Urban Development (HUD) program where grants are awarded to entitlement community grantees to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services. Grantees must give maximum feasible priority to activities, which benefit low and moderate-income persons, or where community development needs have a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community, and where other financial resources are not available to meet such needs.

CONTINGENCY

Those funds included in the budget for providing a means to cover unexpected costs during the budget year.

COST CENTER

An organizational budget/operating unit within each City department.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services over a period. Debts of government include bonds, time warrants, notes, and floating debts.

- A. General Obligation Debt is secured by the pledge of the issuer's full faith, credit, and taxing power.
- B. Revenue Debt is a bond, debt, or obligation for which principal and interest are payable exclusively for the earnings of a government enterprise. This term can refer more broadly to any state or local government debt that is not a general obligation.

DEBT LIMIT

The maximum amounts of gross or net debt that is legally outstanding debt.

DEBT SERVICE

Payment of principal and interest to lenders or creditors on outstanding debt.

DEFICIT

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DEPRECIATION

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

EFFECTIVENESS

Depicts the degree to which performance objectives are being achieved or otherwise reflects the quality of local government performance.

EFFICIENCY

Reflects the relationship between work performed and the resources required performing it. Compares outputs to input.

ENCUMBRANCE

The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

ENTERPRISE FUND

A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

EXPENDITURES

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid.

EXPENSES

Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FIDUCIARY FUND

A fund category used to account for activities in which the government is acting as an agent (managing pension plans for employees or holding gifts/endowments).

FINANCIAL INDICATORS

Comparison of planned vs. actual expenditures, cost, obligations, receipts, allocations or losses.

FISCAL YEAR

The period designated by the City signifying the beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 of the following year as its fiscal year.

FIXED ASSETS

Assets owned by the City with a purchase cost of less than \$5,000.00 each and usually have a useful life of one to three years. See also Capital Assets.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

FUND ACCOUNTS

All accounts necessary to set forth the financial position and results of operations of a fund.

FUND BALANCE

The excess of a fund's revenues and other financing sources (assets) over the expenditures/expenses and other uses (liabilities).

FUND BALANCE

(Undesignated and Unreserved)

Refers to the excess of assets over liabilities and is, therefore, generally known as amount available for appropriation.

FUND BALANCE

(Designated or Reserved)

Refers to the excess of assets over liabilities and is designated or reserved for a particular item, e.g. "Fund Balance Reserved for Encumbrances".

FUND BALANCE

(Carried Forward)

Funds on hand at year-end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations which are included as a revenue source in the budget of the ensuing year.

GENERAL FUND

This fund accounts for the revenues and activities not required by law or administrative decision to be accounted for in a special fund. Ordinarily, the General Fund has a great variety of revenues and is used to finance many more activities than any other fund. The General Fund provides general-purpose governmental services.

GENERAL OBLIGATION (GO) BONDS

Bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

GENERAL REVENUE

The revenue of a government other than those derived from and retained in an enterprise. If a portion of the net income in a Proprietary or Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amount transferred constitutes general revenue to the government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Uniform minimum, standards used by state and local governments for financial accounting, recording, and reporting, encompassing the conventions, rules, and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB) created in 1987 to provide property and liability.

GEOGRAPHIC INFORMATION SYSTEM (GIS)

a relational model of geographic objects and associated information used to access data related to infrastructure, facility management, and socioeconomic characteristics. This system can provide information using both the characteristics of a map and a relational database.

GEORGIA MUNICIPAL ASSOCIATION (GMA)

Organization representing municipal governments in Georgia.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

The body that sets accounting standards specifically for governmental entities at the state and local level.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)

A professional association of state, provincial and local government finance officers in the United States and Canada dedicated to the sound management of government financial resources.

GOVERNMENTAL FUNDS

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except for those accounted for in proprietary funds and fiduciary funds.

GRANTS

A financial gift, donation or award that is made from a funding source, usually a governmental entity, to the City for the acquisition of goods, services or land. The grant award agreement defines the City's responsibilities and duties to be exchanged for the grant. Grants are often earmarked for a specific purpose of program.

HOMESTEAD EXEMPTION

A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from ad valorem taxation.

INDIRECT COSTS

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, information technology, human resources, budget and purchasing.

INTERNAL SERVICE FUNDS

A fund used to account for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis.

INFRASTRUCTURE

The basic facilities, equipment, and installations needed for the functioning of a system or organization (e.g., roads, bridges, water/sewer lines, public buildings).

INVESTMENTS

Securities and real estate held for production of revenue in the form of interest, dividend, rentals or lease payments. The term does not include fixed assets used in governmental operations.

LINE-ITEM BUDGET

A budget format in which departmental outlays are grouped according to the items that will be purchased, with one item or group of items on each line.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MISSION

The reason or purpose for the organizational unit's existence.

MILLAGE RATE

The rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

NET INCOME

Enterprise Fund in excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating transfers-out.

OBJECTIVES

The specified end result expected and can include the time at which it will be achieved.

ORGANIZATION CHART

A diagram representing the authority, responsibility, and relationship among business structures within the organization.

OPERATING EXPENSES

Enterprise Fund expenses that are directly related to the fund's primary service activities.

OPERATING INCOME

The excess of Enterprise Fund operating revenues over operating expenses.

OPERATING REVENUES

Enterprise Fund revenues that are directly related to the fund's primary service activities. They consist of user charges for services.

PERFORMANCE MEASURES

Specific, quantitative measures of work performed or results obtained within an activity or program.

PERSONNEL SERVICES

Items of expenditure in the operating budget for salaries and wages paid for services performed by City employees; personnel services include fringe benefit costs associated with City employment.

PROPRIETARY FUND

Used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities - where net income and capital maintenance are measured - are accounted for through proprietary funds.

REAL PROPERTY

Immobile property such as land, natural resources, (above and below ground). In addition, fixed improvements to land.

RETAINED EARNINGS

A fund equity account, which reflects accumulated net earnings (or losses) of a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

RESERVE

An account used to indicate that a portion of funds has been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditures/revenue shortfalls.

REVENUES

Funds that the City receives as income. It includes such items as taxes, licenses, and user fees, service charges, fines and penalties, and grants.

REVENUE BONDS

Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

SINKING FUND

Schedule of annual payments required on General Obligation Bonds Payable. Principal and interest are payable from an ad valorem tax upon all property of the City.

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)

A 1% voter-approved addition to the sales tax to be used only for specified capital purposes.

SPECIAL REVENUE FUND

A fund in which the revenues are designated for a specific purpose. These funds are legally restricted to expenditures for specified purposes.

TANGIBLE PROPERTY

A category of personal property that has a physical form and substance such as furniture, equipment, and inventory.

TAX DIGEST

Official list of all property owners, their assessed value (100% of fair market value), and the tax due on their property.

TAX EXEMPTION

Immunity from the obligation of paying taxes in completely or in part.

TAXES

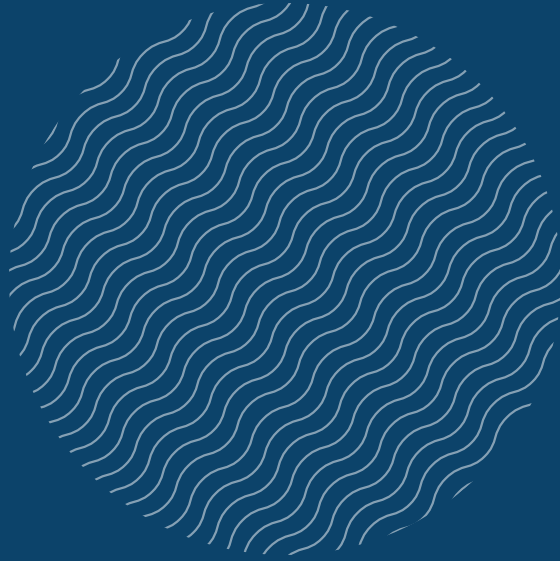
Compulsory charges levied by a government for financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

UNIFORM CHART OF ACCOUNTS

State mandated financial reporting format for governments. See "Chart of Accounts".

WORKING CAPITAL

A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.



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 City of Lawrenceville