City of Auburn FY2027 SPLOST and T-SPLOST Funds

Independent Research Notes

Primary sources: BC T-SPLOST 2023 Fund, GC SPLOST 2023 Fund (323), and BC SPLOST 2023 Fund (329) budget pages

Source pages: Binder pages 57-62

Binder inspected: August 31, 2026

Status: Independent companion notes based on preliminary / working budget material

These notes identify what the three sales-tax fund pages support, where the presentation is useful, and where the available material leaves questions unanswered. The funds are treated separately. A desired project, projected appropriation, grant estimate, contract, award, and actual expenditure are not treated as the same thing.

What the binder documents clearly

- BC T-SPLOST projects $1,157,067 in FY2027 infrastructure-and-roads expenditures and separately provides a desired FY2027 project list totaling $3,858,765.
- The T-SPLOST page identifies $1,053,930 in expected GDOT or federal grant assistance. The listed outside-funding notes reconcile to that total.
- GC SPLOST projects $57,426 in FY2027 revenue and appropriates $57,426 to the Shackelford Connection Bridge project, described as a joint project with Gwinnett County at James Shackelford Park.
- BC SPLOST projects $1,516,671 in FY2027 revenue and appropriates the same amount: $500,000 for GEFA interest, $331,000 for GEFA principal, and $685,671 for infrastructure and roads.
- The BC SPLOST math is internally clear on the FY2027 page: projected revenues and projected appropriations both total $1,516,671.

Main gaps and weak points

- **T-SPLOST project-list reconciliation:** The desired project list totals $3,858,765, while the FY2027 T-SPLOST projection is $1,157,067. Even after subtracting the $1,053,930 in listed outside funding, about $2,804,835 remains. The binder does not show which projects are actually expected to proceed in FY2027, which are multi-year, which may be delayed, or what other local funding sources would cover the difference.
- **T-SPLOST sign convention:** The worksheet shows FY2026 activity of -$134,037 and "-10%" of budget spent. That may be an accounting sign convention, but the page does not explain it. It should not be interpreted as negative spending or a refund without clarification.
- **Future-dated activity figures:** All three reports label FY2026 activity as of 9/30/2026 even though the binder was inspected August 31. The pages do not explain whether those are projected year-end figures, activity through an earlier cutoff, or another reporting convention.
- **GC SPLOST fund-balance reconciliation:** The GC page says all existing SPLOST funds in the bank will be used for the bridge, while the table separately shows $38,284 in FY2026 activity and $57,426 in FY2027 projected revenue and appropriation. The page does not provide a beginning or ending fund balance showing how existing cash, current-year collections, and FY2027 collections reconcile.
- **Shackelford bridge cost sharing:** The binder identifies a joint project with Gwinnett County but gives no total project estimate, Auburn share, Gwinnett share, intergovernmental agreement, design status, construction date, or whether $57,426 represents the full Auburn contribution.
- **BC SPLOST roads line:** The $685,671 infrastructure-and-roads appropriation is not broken into specific projects. That makes it impossible from these pages alone to tell where that money is expected to go.
- **GEFA debt detail:** The BC SPLOST page identifies $831,000 in principal and interest but does not identify the underlying loan balance, amortization schedule, interest rate, maturity, or the project associated with the debt.
- **Version status:** The worksheets say they were prepared for the July 30, 2026 Mayor and City Council meeting. The photographed binder was inspected August 31 and does not mark these pages as a later adopted version.

What should not be concluded

- The desired T-SPLOST project list should not be described as a fully funded FY2027 construction schedule.

- The $1,053,930 expected-grant total should not be described as cash already received unless the individual grant records show that status.
- The $57,426 GC SPLOST appropriation should not be described as the total cost of the Shackelford bridge or the final Auburn contribution.
- The $685,671 BC SPLOST roads line does not identify any particular road project by itself.
- The BC SPLOST activity figure above the original FY2026 budget does not, by itself, indicate an improper collection or accounting problem. The future-dated reporting label first needs to be understood.
- The GEFA principal and interest lines should not be tied to a specific project without the loan or debt records.

Records most likely to resolve the open questions

1. FY2027 T-SPLOST project work plan or project-allocation schedule showing which desired projects are actually funded for the year.
2. Capital-improvement or multi-year schedule showing sequencing and funding sources for the T-SPLOST desired-project list.
3. Grant award and reimbursement documents for the Sixth Avenue sidewalk project and the listed LRA / LMIG funding for Cabots Drive, Sixth Street, and Apalachee Church Road.
4. Current BC T-SPLOST fund-balance and revenue forecast, plus clarification of the negative FY2026 activity presentation.
5. Gwinnett County / Auburn agreement for the Shackelford Connection Bridge, including total project cost, cost-sharing terms, scope, schedule, and Auburn's committed contribution.
6. GC SPLOST fund-balance statement showing how existing bank funds reconcile with the $57,426 FY2027 appropriation.
7. BC SPLOST 2023 project list or budget backup identifying the projects included in the $685,671 infrastructure-and-roads line.
8. GEFA loan and amortization records supporting the $500,000 interest and $331,000 principal projections.
9. Clarification from City finance staff on the actual cutoff and meaning of the figures labeled "YTD Activity (as of 9/30/2026)."
10. The final adopted FY2027 budget and any later amendments affecting these three funds.

Working assessment

Putting the three sales-tax sections together is useful because each one illustrates a different level of budget detail.

The T-SPLOST page gives the most project detail, but it does not reconcile the $3.86 million desired-project list to the $1.16 million FY2027 expenditure projection. That is the clearest open question in this group. The difference may be explained by multi-year scheduling, additional funding sources, carryover, or projects that are desired but not funded for FY2027, but the binder does not say which.

The GC SPLOST page is very specific about purpose: the fund is intended for the Shackelford connection bridge with Gwinnett County. Its weakness is financial context. The page does not show the total project cost or reconcile existing cash in the fund with the projected FY2027 appropriation.

The BC SPLOST page has the cleanest arithmetic, with projected revenue fully assigned to GEFA debt service and infrastructure/roads. Its weakness is project identification: $685,671 is assigned to roads and infrastructure without a list showing what work that amount is expected to fund.

Source note: Primary records are the City of Auburn FY2027 Mayor & Council Budget Presentation Binder pages 57-62, photographed during public inspection at Auburn City Hall on August 31, 2026. These notes are independently prepared and are not an official City of Auburn document.