



FY 2027 Proposed Budget

April 1, 2026



LAWRENCEVILLE
GEORGIA



Agenda

- Overview
 - Revenue
 - Expense
 - Personnel
 - Proposed Salary Adjustments
 - New Positions
 - Changes at the Fund Level
 - Capital Projects Plan
-



FY 2027 Budget Calendar

- Developed revenue projections in late December 2025 & early January
 - Departments submitted operating, personnel and capital requests in January and February
 - Finance Citizen's Committee meetings and input during the month of March
 - City Manager review of the requests in March
 - Budget submitted to Council in April
 - Council input and public hearings in April and May
 - Adoption of Budget in June
 - Adoption of Millage Rate in July
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FY 2027 Revenue Projections

- HB 581 Changes (FY 2026 was first year)
 - The City chose not to opt out of the Value Offset Homestead
 - Homesteaded properties will be **capped at the inflationary rate** published by the Department of Revenue Commissioner
 - FY 2026 Impact: **-\$136,599**
 - Estimated FY 2027 Impact: **-\$34,268**
 - Value Growth for Residential Property was \$1.9% for Tax Year 2026
 - Estimated Rollback: 3.097 Mills
 - Budget based on 3.26 Mills
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FY 2027 Revenue Projections

- Budget assumes no change to Millage Rate: 3.26
 - Millage Rate the same as FY 2025 and FY 2026
 - General Fund Revenue Budget increase of \$946,856
 - Tax Revenue matches five-year model and is conservative based on the initial digest
 - The City will hold 3 millage public hearings and advertise a “Tax Increase” if we do not use the rollback rate
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FY 2027 Revenue Projections

- Occupation Tax
 - \$2,000,000
 - Increase of \$600,000 for the third year of new Occupation Tax Ordinance
 - Insurance Premium Tax
 - \$3,365,840
 - Increase of \$365,840
 - Other Revenue - DDA Rental/Lease Property, Sale of Assets
 - \$770,000
 - Increase of \$68,540 due to lease increases
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FY 2027 Revenue Projections con't

- Fines & Forfeitures Court
 - \$2,052,000
 - Increase of \$201,000
 - School Zone Speed Cameras not in General Fund, but only for Public Safety
 - \$1,700,000
 - Decrease of \$300,000
 - Licenses and Permits - Alcohol Licenses, Building Permits, Zoning Fees
 - \$629,050
 - Decrease of \$142,600
 - Interest Revenue
 - \$445,000
 - Decrease of \$155,000
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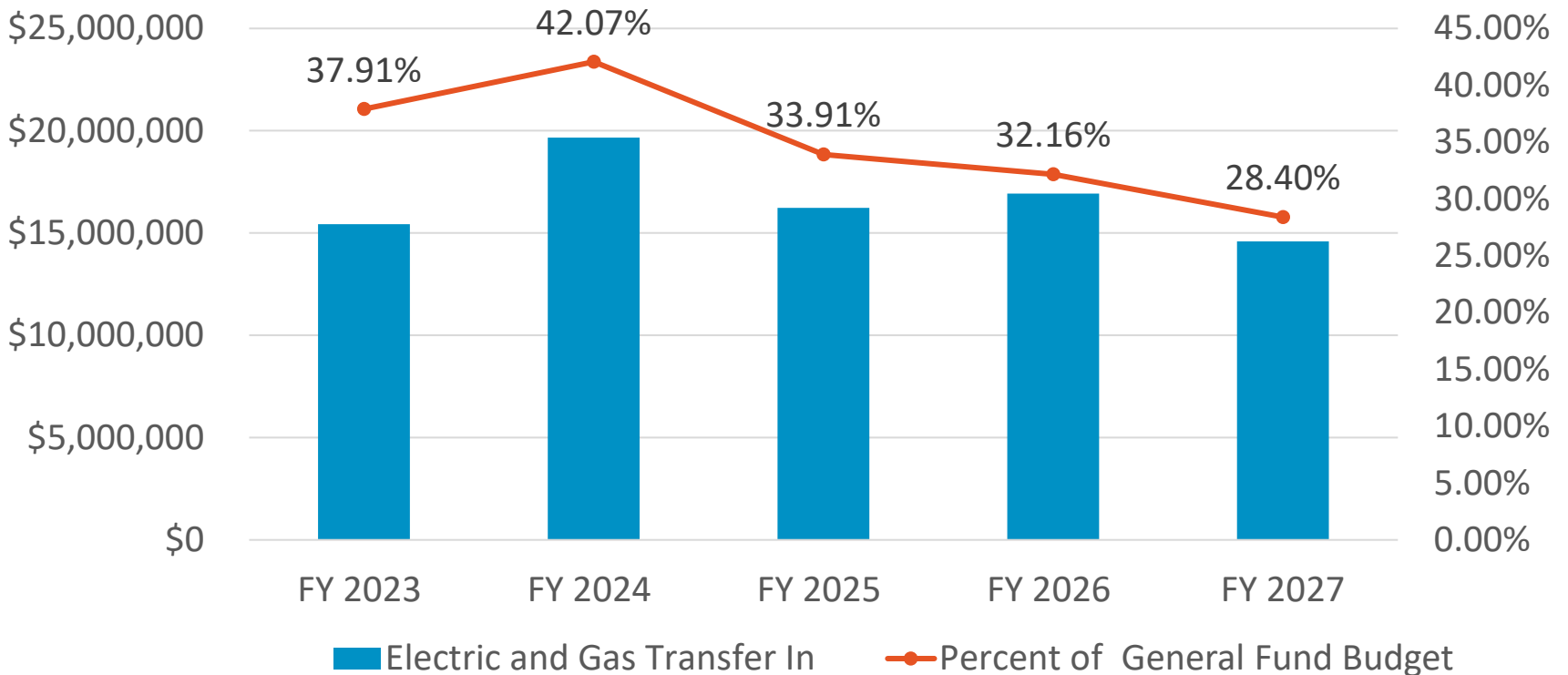


FY 2027 Revenue Projections con't

- Operating Transfers—in \$14,588,228
 - \$10,429,662 Gas
 - \$3,598,566 Electric
 - \$560,000 Speed Cameras (PD Overtime and Differential Pay)
 - Decrease of \$3,261,921
 - Charges for Service Indirect or Overhead
 - \$12,250,220
 - Increase of \$1,250,527
 - Utility Statement and Connect Fees
 - \$2,457,000
 - Decrease of \$13,000
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General Fund Transfer-In Trend





FY 2027 Revenue Projections con't

- Electric Rates
 - The Budget reflects the changes in Electric Rates
 - The Council approved the three-year Electric Rate program in March 2025
 - Gas Rates
 - The Budget Reflects the increase in Gas rates based on the proposed three-year rate plan
 - The Council approved the three-year Gas Rate program in April 2025
 - Sanitation Rates
 - The Budget reflects the changes in Sanitation Rates
 - The Council approved the three-year Sanitation Rate program in March 2025
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FY 2027 Salary Adjustments

- Proposed 3.1% Average Increase for FY 2027 Salary Adjustments- based on Atlanta MSA reports published March 2026
 - \$1,008,367
 - \$843,497 Salaries
 - \$92,244 Retirement
 - \$64,106 Social Security / Medicare
 - \$8,520 Overtime
 - to be implemented on the first full pay period after July 1, 2026
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FY 2027 Personnel – New Positions

- Total of 13 Positions: \$1,391,676 Total
 - *\$1,226,676 in salary, benefits, supplies, and operating costs*
 - *\$165,000 in capital costs*
 - 3 Associated with General Fund Operations
 - \$437,672
 - 6 Associated with operating the LAC
 - \$318,795
 - 1 Associated with the Electric Fund
 - \$147,970
 - 2 Associated with the Natural Gas Fund
 - \$370,172
 - 1 Associated with Sanitation Services
 - \$117,067
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FY 2027 Personnel – New Positions

Department	Count	Position Title
Court	1	Deputy Court Clerk
Electric	1	Lineman III
Finance	1	Contract Manager
Gas	1	Field Service Specialist I
Gas	1	Pressure Control Technician
LAC	1	LAC Operations Manager
LAC	4	PT- Patron Services Associate
LAC	1	Patron Services Supervisor
Police	1	Emergency Management/ Victim Services
Sanitation	1	Sanitation Supervisor
		\$1,391,676



FY 2027 Overview – Operating

Fund	Revenue	Expenses	Variance
100 – General Fund	(\$51,361,938.00)	\$51,361,938.00	\$0.00
210 – Confiscated Assets	(\$71,000.00)	\$71,000.00	\$0.00
211 – Confiscated Assets	(\$10,500.00)	\$10,500.00	\$0.00
215 – 911 Fund	(\$1,425,935.00)	\$1,425,935.00	\$0.00
270 – TAD	(\$1,300,000.00)	\$1,300,000.00	\$0.00
275 – Hotel/Motel	(\$550,000.00)	\$550,000.00	\$0.00
280 – Vehicle Rental	(\$200,000.00)	\$200,000.00	\$0.00
285 – School Zone Cameras	(\$1,700,000.00)	\$1,700,000.00	\$0.00
510 – Electric	(\$43,702,655.00)	\$43,702,655.00	\$0.00
515 – Natural Gas	(\$68,490,570.00)	\$68,490,570.00	\$0.00
540 – Sanitation	(\$3,665,925.00)	\$3,665,925.00	\$0.00
555 – Special Events/LAC	(\$4,290,300.00)	\$4,290,300.00	\$0.00
560 – Storm Water	(\$2,552,100.00)	\$2,552,100.00	\$0.00
610 – Group Health	(\$9,856,900.00)	\$9,856,900.00	\$0.00
615 – Worker’s Comp	(\$700,000.00)	\$700,000.00	\$0.00
620 – Fleet	(\$2,320,880.00)	\$2,320,880.00	\$0.00
625 – Risk	(\$2,599,400.00)	\$2,599,400.00	\$0.00
	(\$194,798,103.00)	\$194,798,103.00	\$0.00



FY 2027 Capital Overview

Fund	Revenue	Expenses	Variance
326 – SPLOST	(\$7,248,558.00)	\$7,248,558.00	\$0.00
355 – Capital	(\$10,284,500.00)	\$10,284,500.00	\$0.00
511 – Electric Capital	(\$1,950,000.00)	\$1,950,000.00	\$0.00
516 – Natural Gas Capital	(\$3,150,000.00)	\$3,150,000.00	\$0.00
541 – Sanitation Capital	(\$204,500.00)	\$204,500.00	\$0.00
561 – Stormwater Capital	(\$1,000,000.00)	\$1,000,000.00	\$0.00
	(\$23,837,558.00)	\$23,837,558.00	\$0.00
Operating Budget	(\$194,798,103.00)	\$194,798,103.00	\$0.00
Total Budget	(\$218,635,661.00)	\$218,635,661.00	\$0.00



FY 2027 General Fund

Revenue

Category	Budget Amount
31 Taxes	(\$16,859,990.00)
32 Licenses & Permits	(\$629,050.00)
33 Intergov Revenues	(\$881,250.00)
34 Charges for Services	(\$14,884,220.00)
35 Fines & Forfeitures	(\$2,052,000.00)
36 Investment Income	(\$445,000.00)
37 Contributions	\$0.00
38 Miscellaneous	(\$212,200.00)
39 Other Financing	(\$15,398,228.00)
Grand Total	(\$51,361,938.00)

Expenses

Category	Budget Amount
51 Personal Services	\$23,450,952.00
52 Contracted Services	\$9,123,103.00
53 Supplies	\$3,442,004.00
54 Capital Outlay	\$0.00
55 Interfund Charges	\$9,149,490.00
57 Other Costs	\$4,694,020.00
58 Debt Service	\$877,434.00
61 Other Financing Uses	\$624,935.00
Grand Total	\$51,361,938.00

Note: General Fund Subsidizes the 911 Fund: \$624,935



FY 2027 Community & Econ Dev

- \$4,290,300 Budget
 - 2 Full-Time New Positions (LAC)
 - 4 Part-Time New Positions (LAC)
 - \$498,550 Live Entertainment
 - \$466,200 Contract Labor
 - \$282,650 Rental of Equipment
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FY 2027 Electric Fund

- \$43,702,655 Proposed Budget
 - 1 new position
 - Fund Transfers-Out
 - \$3,598,566 General Fund Operating
 - \$3,355,324 General Fund Capital
 - \$1,950,000 Electric Fund Capital
 - Indirect Costs
 - \$3,226,530
 - Purchase of Electricity for Resale
 - \$25,435,000
 - Sponsorship of the LAC/Special Events
 - \$1,125,975
-



FY 2027 Gas Fund

- \$68,490,570 Proposed Budget
 - 2 New Positions
 - Fund Transfers-Out
 - \$10,429,662 General Fund Operating
 - \$6,579,176 General Fund Capital
 - \$3,150,000 Gas Fund Capital
 - Indirect Costs
 - \$6,994,530
 - Purchase of Gas for Resale
 - \$25,921,000
 - Sponsorship of the LAC/Special Events
 - \$1,330,325
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FY 2027 Solid Waste & Recycling

- \$3,665,925 Budget
 - 1 New Position
 - Solid Waste Disposal \$973,000
 - Indirect Cost \$544,560
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FY 2027 Capital Projects Plan

Department	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Damage Prevention	\$0	\$7,363	\$0	\$7,363	\$0	\$7,363
Economic Development	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Electric	\$2,137,939	\$7,411,000	\$6,100,000	\$6,375,000	\$6,000,000	\$7,060,000
Engineering	\$11,390,000	\$4,608,155	\$4,016,000	\$1,520,000	\$2,020,000	\$2,020,000
Fleet	\$1,952,500	\$1,910,000	\$2,072,500	\$2,132,250	\$2,270,510	\$2,396,040
Gas	\$3,150,000	\$5,010,000	\$5,455,000	\$5,855,000	\$15,350,000	\$19,678,000
Gov Bldgs	\$782,619	\$2,187,793	\$2,276,891	\$445,000	\$807,000	\$960,000
IT	\$360,000	\$600,000	\$600,000	\$900,000	\$150,000	\$150,000
Planning	\$550,000	\$0	\$0	\$0	\$0	\$0
Public Works	\$50,000	\$0	\$0	\$0	\$0	\$0
Sanitation	\$204,500	\$80,000	\$114,000	\$80,000	\$114,000	\$314,000
Stormwater	\$1,000,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000
Streets	\$2,210,000	\$2,635,510	\$2,416,000	\$2,910,000	\$2,490,000	\$3,068,000
Grand Total	\$23,837,558	\$25,799,821	\$24,400,391	\$21,574,613	\$30,551,510	\$37,003,403



FY 2027 Capital Projects

- \$23,837,558 Proposed Budget
 - Street Resurfacing: \$1,500,000
 - Vehicle Replacement: \$1,825,000
 - Quiet Zones North Clayton @ Maltbie: \$1,750,000
 - City Bridge Maintenance: \$1,000,000
 - Orange Parking Lot Expansion: \$300,000
 - Art's Commission: \$50,000
 - Facility Maintenance: \$482,000
 - Vacuum Truck: \$550,000
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FY 2027 Capital Projects – unfunded

- Springlake at Papermill Road: \$2,000,000
 - Funding possible in Current SPLOST based on project savings
 - Pedestrian Bridges: \$8,000,000
 - Funding requested to continue preliminary engineering (\$500,000)
 - Winder Hwy Improvements: \$3,500,000
 - Design Funded (\$200,000), Possible SPLOST 2029 Project
 - Pike Park Dr at Pike Street Traffic Signal: \$1,750,000
 - Possible Public / Private funding with adjacent developments
 - Redland Creek Trail: \$15,000,000
 - Approximately \$10,000,000 in 2023 SPLOST, seeking Federal and State Grants to Complete Funding
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Long Range Outlook

- Annually, during the Budget Process the City looks at long range impacts of decisions made in the current budget
 - Assumptions are made about future years based on historical trends
 - Helps us to understand the financial implications
 - Evaluate impacts on Financial Policies
 - Evaluate service level changes
 - Evaluate revenue enhancements
 - Provides Financial guidance for policy decisions
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Long Range Outlook con't Revenue

- Changes in Taxes
 - 5% annual growth Historical Growth in Digest
 - 1% annual growth in Franchise Taxes and Insurance Premium Tax
 - Occupation Tax based on Gross Receipt model
 - Fines and Forfeitures
 - Based on FY 2023 activity annual revenue is expected to be \$1,500,000 stable
 - 2023 SPLOST
 - Projected based on Intergovernmental Agreement
 - Enterprise Funds
 - Gas adding 750 customers a year
 - Electric Fund based on MEAG growth estimates 0.33% annually
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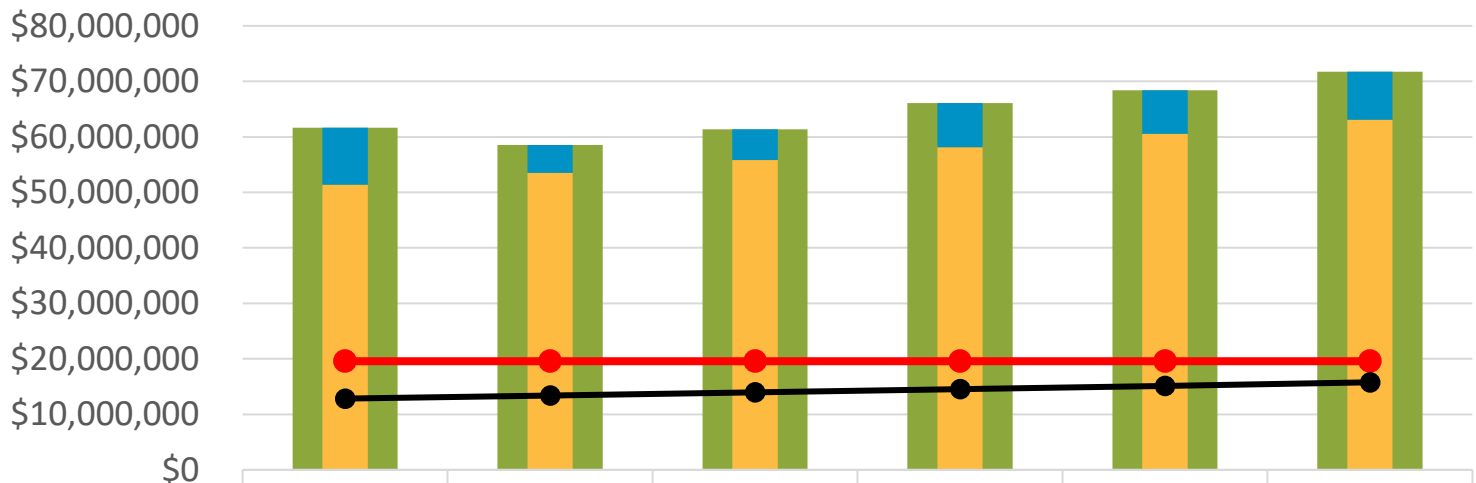
Long Range Outlook con't Expenses

- Salary Changes
 - Annual Increase of 3%
 - 7 additional positions a year
 - Health Care Costs
 - Based on 5% Annual Increase
 - Other Operating
 - Historical Inflation at 2%
 - Debt Service
 - LBA – Series 2019: \$1,700,000
 - DDA – Series 2020: \$1,440,000
 - Electric/Gas Bonds – Series 2023 \$1,136,000
 - 5year FY 2026 CIP based on FY 2026 requested
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Long Range Outlook con't

General Fund

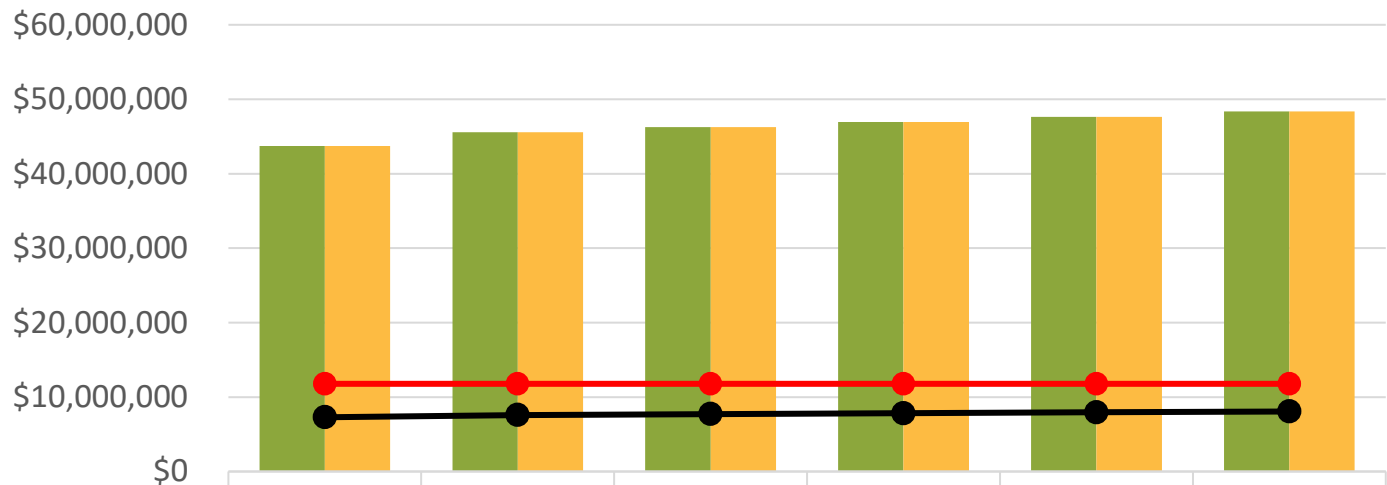


	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
General Fund Revenue	\$61,646,438	\$58,522,015	\$61,388,973	\$66,112,774	\$68,367,292	\$71,751,916
GF Capital	\$10,284,500	\$4,982,363	\$5,586,500	\$7,964,613	\$7,787,510	\$8,651,403
General Fund Expense	\$51,361,938	\$53,539,653	\$55,802,473	\$58,148,161	\$60,579,782	\$63,100,513
General Fund Fund Balance	\$19,571,386	\$19,571,386	\$19,571,386	\$19,571,386	\$19,571,386	\$19,571,386
General Fund Fund Balance Policy	\$12,840,485	\$13,384,913	\$13,950,618	\$14,537,040	\$15,144,945	\$15,775,128



Long Range Outlook con't

Electric Fund

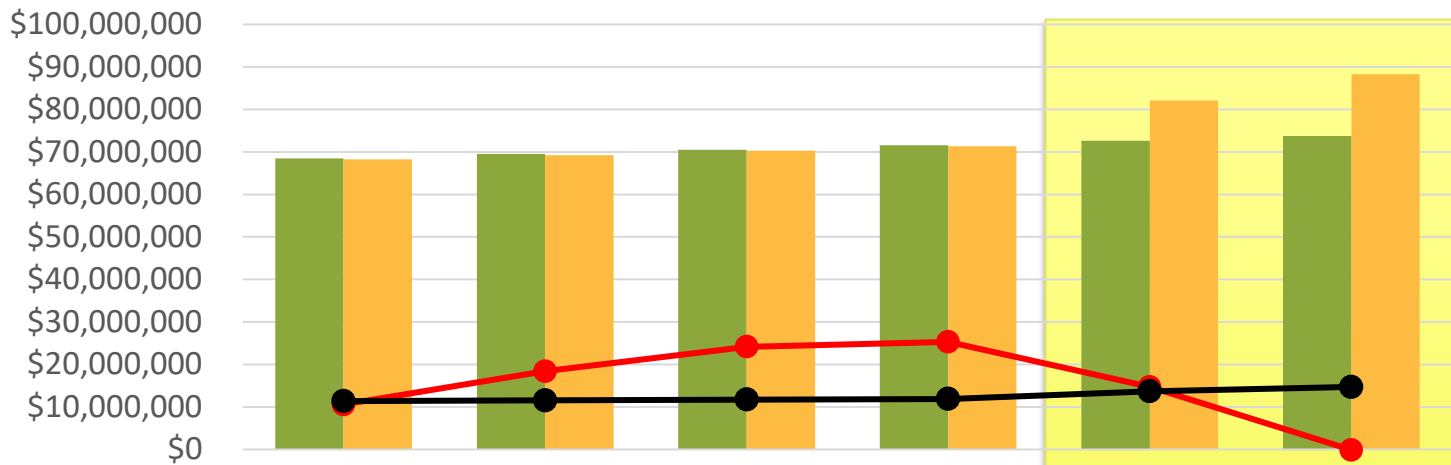


	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Electric Fund Revenue	\$43,702,655	\$45,567,407	\$46,246,091	\$46,934,914	\$47,634,029	\$48,343,590
Electric Fund Expense	\$43,702,655	\$45,567,407	\$46,246,091	\$46,934,914	\$47,634,029	\$48,343,590
Electric Fund Fund Balance	\$11,779,366	\$11,779,366	\$11,779,366	\$11,779,366	\$11,779,366	\$11,779,366
Electric Fund Fund Balance Policy	\$7,285,233	\$7,596,087	\$7,709,223	\$7,824,050	\$7,940,593	\$8,058,876



Long Range Outlook con't

Natural Gas Fund



(\$10,000,000)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Gas Fund Revenue	\$68,490,570	\$69,506,454	\$70,537,461	\$71,583,817	\$72,645,751	\$73,723,497
Gas Fund Expense	\$68,240,570	\$69,256,454	\$70,287,461	\$71,333,817	\$82,127,106	\$88,279,776
Gas Fund Fund Balance	\$10,573,397	\$18,393,293	\$24,172,296	\$25,307,659	\$14,690,941	(\$115,338)
Gas Fund Fund Balance Policy	\$11,375,703	\$11,545,051	\$11,716,920	\$11,891,347	\$13,690,589	\$14,716,239

Planned Capital Upgrades to (2) Transco Connection Gate Stations to occur in the highlighted years



Long Range Outlook – Wrap Up

- Based on the assumptions and the adjustments to revenues over the past two years, the Electric Fund, General Fund, and Natural Gas Fund are self-sustaining for the next five years
 - In 2031, the Natural Gas Department has identified a \$16,000,000 capital project. This project will require the use of Fund Balance and/or a bond issuance.





Upcoming Dates

APRIL 2026

- Wednesday, 27: 1st Council Budget work day 5:30pm

MAY 2026

- Wednesday, 13: 2nd Council Budget work day 3pm
- Wednesday, 27: 1st Public Budget Hearing 7pm

JUNE 2026

- Wednesday, 10: 3rd Council Budget work day 3pm
 - Wednesday, 10: 2nd Public Budget Hearing 5pm
 - Wednesday, 22: Adopt Budget at Council Meeting 7pm
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Workday Topics

April 27, 2026

- Highlight Selected Capital Projects
 - Infrastructure Improvements

May 13, 2026

- LAC Operations
- Continued Programs from ReCast (Ends 9/30/26)
- FIRST Housing Operation

June 10, 2026

- Annexation
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Questions

