

Citizens Finance Committee Meeting

March 3, 2026





LAWRENCEVILLE
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Agenda

- Budget Process
 - Strategic Goal
 - City Staff
 - Fund Policy
 - FY 26 & FY 27 Budget
-



**Development
& Preparation**



**Review &
Adoption**



Execution

Government budgeting is the critical exercise of **allocating revenues** and **borrowed funds** to attain the economic and social goals of the city. The management of government expenditures in such a way that **will create the most economic impact** from the production and delivery of goods. Supports a healthy fiscal position.

Budgeting is important because it enables the City to plan and manage **its financial** resources to support the **implementation of various programs** and projects. Through the budget, the City can prioritize and **put into action its plans, programs and policies** within the constraints of its financial capability as dictated by economic conditions.



Budget Schedule

November 2025-Continuous

- Develop Revenue Projections.
- IT & Fleet to begin assessing departmental Computer/Software and vehicle needs.

January Key Management Meeting

- Budget Kick-Off meeting: January 13, 2026
- Provide an economic outlook.
- Provide overall guidance for the completion of the budget.

January -March 2026

- Meet with each Department Director to go over operational needs, business plan, and review 5-year capital budget.

February 20-22, 2026

- City Council Retreat

Friday, March 6, 2026

- Provide Administration with Preliminary Budget Document.

April 1, 2026 (Work Session)

- Submit Budget to Council

April 27, 2026 (Prior to Council Meeting) | 5pm

- 1st Council Budget Work Day

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- 1st Council Budget Work Day

May 13, 2026 (Prior to Work Session) | 3pm

- 2nd Council Budget Work Day

May 27, 2026 | 7pm

- 1st Public Hearing on Budget

June 10, 2025 (Prior to Work Session) | 3pm

- 3rd Council Budget Work Day (if necessary)

June 10, 2025 (Work Session) | 5pm

- 2nd Public Hearing on Budget

June 22, 2026 | 7pm

- Adopt Budget at Regular Council Meeting
- Citizens Financial Review Committee Recognition



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City Staff

FY 2026

Total City Staff: 357

Full Time: 350

Part-Time: 7

General Fund: 245 Full Time, 7 Part Time

Police: 96 Full Time, 6 Part Time

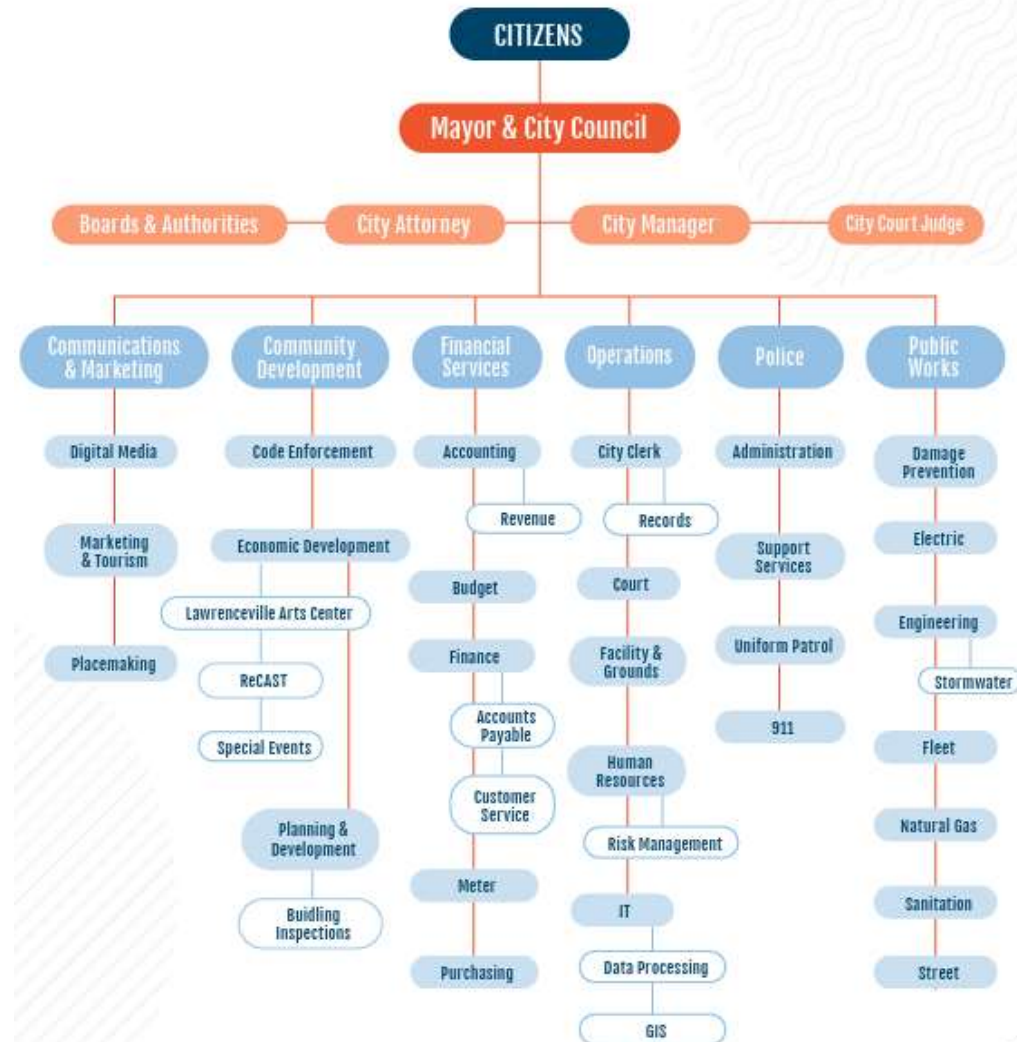
E-911: 13 Full Time

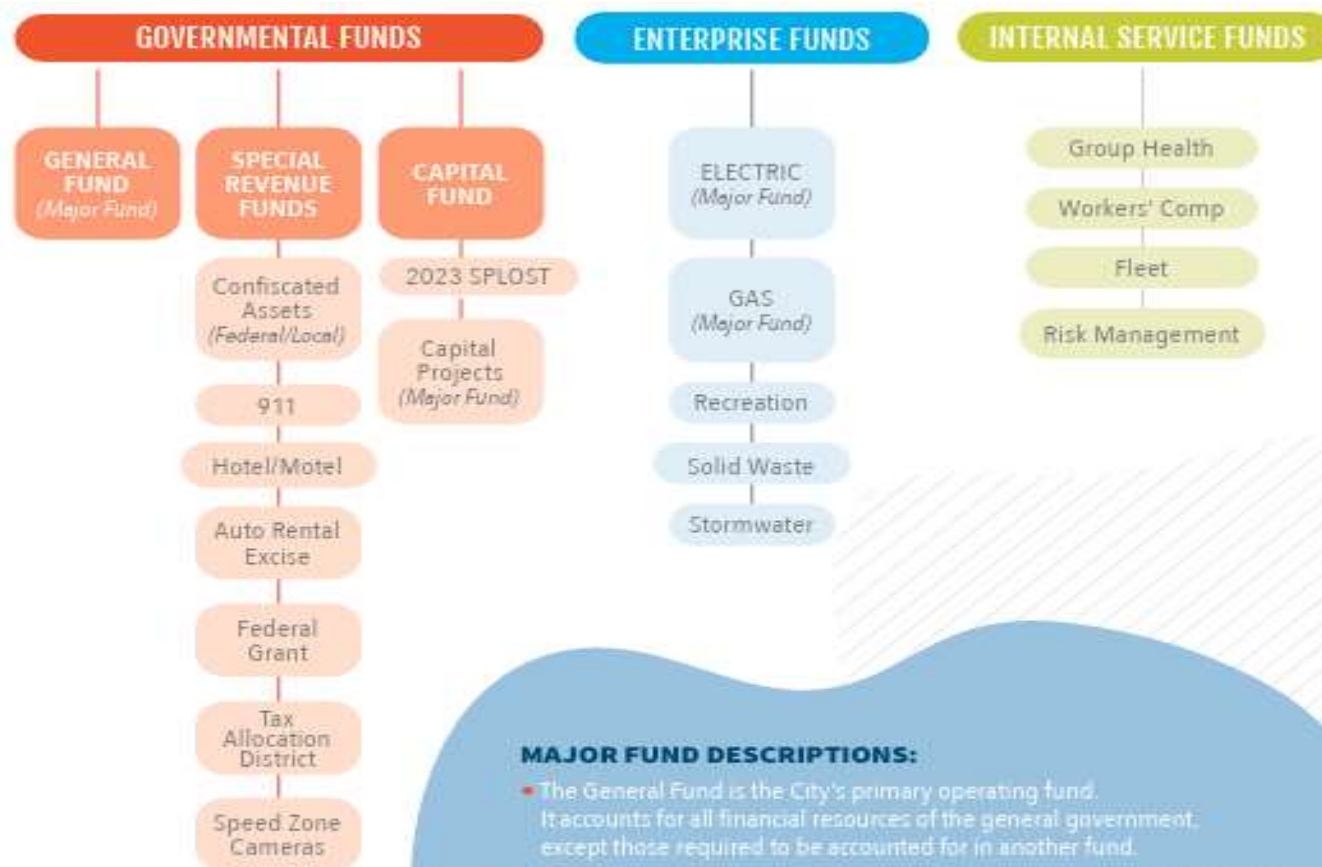
Electric Fund: 21 Full Time

Gas: 48 Full Time

Sanitation: 15 Full Time

Fleet: 8 Full Time





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.



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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.

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 and Communications & Marketing 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.

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.

RECREATION FUND (555)

Account for the operations of Economic Development and Special Events.

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.

WORKERS' COMPENSATION FUND (615)

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

RISK MANAGEMENT (625)

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



Fund Balance Policy

- **Fund Balance Classification (GASB 54)**
 - Nonspendable: inventories, prepaid items
 - Restricted: externally limited by laws or grants
 - Committed: formal City Council resolution
 - Assigned: intended for specific purposes
 - Unassigned: residual available for general use
- **Spending Order:**





Fund Balance Policy

- **Reserve Target:** Maintain unreserved fund balances
 - Three months of operating expenditures in the General Fund.
 - Two months of operating expenditures in Enterprise Funds
 - **Purpose:**
 - Meet contractual obligation
 - Provide funds for ongoing/future programs
 - Mitigate revenue volatility
 - Cover cash flow timing differences
 - Maintain financial stability and creditworthiness
 - Provide funds for ongoing/future programs
 - Mitigate revenue volatility
 - Cover cash flow timing differences
-



Fund Balance Policy

		General Fund	Electric Fund	Gas Fund	Solid Waste Fund	Storm Water Fund	Special Events
FY 2025 Ending	Fund Balance / Working Capital (Unaudited)	\$19,924,034	\$10,930,335	\$15,351,521	\$507,153	\$6,456,800	\$223,470
FY 2026 to date	Change in Fund Balance / Working Capital	\$1,392,080	(\$816,763)	(\$5,240,458)	\$55,396	(\$3,989,735)	\$679,490
FY 2026 Remainder of year	Projected Changes to Fund Balance / Working Capital	<u>\$420,578</u>	<u>\$1,547,401</u>	<u>\$5,378,124</u>	<u>\$61,427</u>	<u>(\$3,580,970)</u>	<u>\$0</u>
	Restricted						
	FY 2026 Projected Ending	\$21,736,692	\$11,660,973	\$15,489,187	\$623,976	(\$1,113,905)	\$902,961
	Policy	<u>\$13,154,563</u>	<u>\$7,997,069</u>	<u>\$10,726,475</u>	<u>\$558,553</u>	<u>\$1,034,713</u>	<u>\$568,216</u>
	Available / (Deficient)	\$8,582,129	\$3,663,904	\$4,762,711	\$65,424	(\$2,148,619)	\$334,745



General Fund Revenue

FY 2027

- Millage Rate remains 3.26
- Occupational Tax \$2M, up from \$1.2M for FY2026
- Transfer-In from Enterprise not included in FY27 budget

Type	FY2026 Budget	%	2027 Department Budget
31 - Taxes	(\$15,734,500)	28%	(\$16,730,400)
32 - Licenses & Permits	(\$848,800)	1%	(\$619,050)
33 - Intergov Revenues	(\$1,795,270)	3%	(\$881,250)
34 - Charges for Services	(\$13,934,193)	25%	(\$14,884,220)
35 - Fines & Forfeitures	(\$2,227,000)	4%	(\$2,052,000)
36 - Investment Income	(\$600,000)	1%	(\$445,000)
38 - Miscellaneous	(\$3,333,300)	6%	(\$212,200)
39 - Other Financing	(\$18,200,909)	32%	(\$1,254,400)
Grand Total	(\$56,673,972)		(\$37,078,520)



General Fund Expenses

Department	Revised FY26 Budget	Actual
320 - POLICE	14,915,741	11,017,051
132 - CITY MANAGER	12,714,674	9,921,378
153 - DATA PROCESSING	6,313,476	3,743,025
150 - FINANCE	6,187,678	4,352,000
410 - PUBLIC WORKS	3,639,373	1,880,305
154 - HUMAN RESOURCES	3,591,524	1,359,666
420 - STREETS	2,615,292	1,819,135
498 - DAMAGE PREVENTION	1,583,158	1,029,594
510 - HEALTH AND WELFARE	1,410,090	627,977
265 - COURT	1,318,213	900,960
160 - COMMUNITY RELATIONS	1,249,350	682,574
157 - ENGINEERING	774,273	386,197
745 - CODE ENFORCEMENT	719,736	482,351
741 - PLANNING & DEVELOPMENT	706,675	436,108
133 - CITY CLERK	555,538	335,476
722 - BUILDING INSPECTIONS	361,821	248,626
151 - PURCHASING	267,612	132,181
110 - LEGISLATIVE	232,735	173,841
Grand Total	59,156,959	39,528,447



General Fund

FY 2027

- Salary Increase 3.1%-
Atlanta MSA
 - \$680,000 Gen Fund
 - \$1M Across All Funds
- Health Insurance is
stable at \$21,870 per
employee
- Worker's Comp
\$1845 per person

Department	Revised FY26 Budget	%
51 - Personal Services	\$ 22,588,766	38%
55 - Interfund Charges	\$ 12,044,225	20%
52 - Contracted Services	\$ 10,218,592	17%
61 - Other Financing Uses	\$ 7,432,473	13%
57 - Other Costs	\$ 4,049,809	7%
53 - Supplies	\$ 2,323,434	4%
58 - Debt Service	\$ 499,660	1%
Grand Total	\$ 59,156,959	



FY 2027 Requests

- 23 Position Requests
 - \$4,089,000 Total
 - \$625,000 Capital
 - \$150,000 OT Supplies

Department	Position Title
Court	Deputy Court Clerk
Electric	Lineman III
Gas	Field Service Specialist I
Gas	Pressure Control Technician
Sanitation	Sanitation Supervisor
IT	Deputy IT Director
Stormwater	Engineer I - IV
Stormwater	Stormwater Compliance & Developer Inspector
Stormwater	Stormwater Outreach
Stormwater	Stormwater Technician
Stormwater	Street Maint Worker
Stormwater	Street-Crew Leader
Planning	Building Inspector
Planning	Development Inspector
LAC	LAC Operations Manager
LAC	Patron Services Associate
LAC	Patron Services Supervisor
Economic Development	Program Coordinator
Police	Emergency Management/ Victim Services
City Clerk	Administrative Coordinator
Finance	Accounts Payable Coordinator
Finance	Contract Manager
Communications	Graphic Designer



FY 2027 Budget Requests

Program	Department	Priority	Type	Description	Amount
Christmas Décor	CED	4	OG	Now that the Lawrenceville Arts Center (LAC) is officially under City management, we are requesting funding to enhance the campus with cohesive seasonal décor that mirrors the City of Lawrenceville's established holiday décor landscape. By extending familiar elements, such as wreaths, garland, ribbons, and light displays, throughout the LAC campus, we can create a seamless visual connection between the Arts Center and the broader downtown environment. This investment will elevate the visitor experience, reinforce a unified City identity, and ensure the Arts Center feels fully integrated into Lawrenceville's seasonal celebrations and community pride.	\$ 15,000
Legacy Leaders	CED	2	OG	These additional operating expenses support the continued success of the Legacy Leaders Program, a youth-oriented initiative focused on community connection and leadership development. Funding supports retreat leadership training and a monthly meeting facilitator to provide consistent instruction and mentorship. An online quiz platform subscription (Pigeon Hole) enhances engagement, learning assessment, and interactive participation throughout the program. Technical services for the Celebration Dinner will be provided at the Lawrenceville Arts Center, with funds used for contracted services through Aurora Theatre, ensuring professional production and technical support for this culminating program event.	\$ 29,350
LAC	CED	3	OG	This request for the Lawrenceville Arts Center would be strategically segmented to provide additional flexibility across programming and production needs. Funds would support backline and technical equipment to meet touring artist riders and enhance production quality, particularly for specialty and jazz-style performances. A portion would serve as a season anchor artist fee buffer to secure high-profile acts that elevate the venue's regional presence, while the remaining allocation would support emerging and mid-scale artist fees, allowing the Arts Center to respond to sellouts and maintain consistent weekend programming.	\$ 40,000



FY 2027 Budget Requests

Program	Department	Priority	Type	Description	Amount
LAC	CED	1	OG	The Lawrenceville Arts Center maintains an operating agreement with Aurora Theatre to provide essential contracted services that support the successful operation of the facility and its public programming. These contracted obligations ensure professional production standards, seamless patron experiences, and consistent box office operations for events hosted at the Arts Center. For FY2027, the contracted budget requests reflect required costs associated with these services. Contract Labor includes ticketing setup fees for approximately 25 events at \$350 per event, covering system configuration and event setup in accordance with the operating agreement. Technical Services encompasses Aurora Theatre's comprehensive technical services fee, along with box office, patron services, and concessions operations, which collectively support front-of-house operations, audience services, and technical execution for Arts Center programming. These expenditures represent fixed, contractual obligations necessary for the continued operation and programming of the Lawrenceville Arts Center under its partnership with Aurora Theatre.	\$ 318,750
Street sweeper	Street	2	OG	This is a request for more money for the street sweeping contract. With all the events and all the streets that we have add the price has gone up, and we are also with a new company. It is \$80,000 for just one year.	\$ 80,000
Christkindel Market	Street	4	OG	Three straight weeks means setup, daily operations, troubleshooting, and teardown all stack up. Even small daily overruns add up fast. This is about 180 hours of OT that is being asked for street and sanitation to work.	\$ 72,000
Radios for the trucks	Street	3	OG	Radios for the trucks to call back to dispatch when they see a pot hole or something that needs to be reported, or trash on the ground, or when we have bad weather, we can communicate with one another.	\$ 5,400
Wood Grinding	Street	1	OG	This is for when we have to have a contractor come in and grind all of the limbs and leaves that we p/u from the city. It costs us about \$40,000 every time they come out and do this. So if we can just do it for 2x-3x this year. It will be more if the city grows	\$ 80,000



FY 2027 Budget Requests

Program	Department	Priority	Type	Description	Amount
Landfill Cost	Sanitation	2	OG	The constant increase in price of the transfer station yearly for when we empty our sanitation trucks. As well as the growth of the City because of the new houses coming to the city limits.	\$ 20,000
Sanitation routing system	Sanitation	1	OG	The sanitation department needs this system because we are adding in 19,000 more residents to the city. This system will be a faster more efficient way to route out the new houses and to keep regular sanitation pickup on schedule.	\$ 15,105
Gas Meter Locks	Meter	1	OG	The ongoing supply of gas locks is needed to properly and safely disconnect gas meters and to limit theft of utilities. The supply of locks is regurly reduced because of damage from wear & tear, age, theft, use in field and new construction. This will be an ongoing need., in the past we have been short handed on these supplies.	\$ 3,600
					\$679,205



Electric Fund

FY 2027

- 3.1% Salary Increase
- \$1.95M Capital
- Base Rate:
 - \$27 ½ year
 - \$28 ½ year
- Anticipated Revenue
\$45,500,000

Department	Revised FY26 Budget	Actual
53 - Supplies	\$ 25,158,201	\$ 14,038,794
61 - Other Financing Uses	\$ 13,832,947	\$ 13,832,947
55 - Interfund Charges	\$ 3,771,047	\$ 3,771,047
51 - Personal Services	\$ 2,635,992	\$ 1,344,500
52 - Contracted Services	\$ 1,298,934	\$ 731,091
57 - Other Costs	\$ 1,253,070	\$ 1,253,070
Grand Total	\$ 47,950,191	\$ 34,971,449



Gas Fund

FY 2027

- 3.1% Salary Increase
- \$3.15M Capital
- Residential Base Rate \$30
- Anticipated Revenue
\$65,460,000

Department	Revised FY26 Budget	Actual
	\$	\$
53 - Supplies	24,447,234	11,694,450
	\$	\$
61 - Other Financing Uses	20,865,282	20,865,282
	\$	\$
55 - Interfund Charges	7,879,276	7,879,276
	\$	\$
51 - Personal Services	4,313,220	2,433,379
	\$	\$
57 - Other Costs	1,258,070	1,253,070
	\$	\$
52 - Contracted Services	498,392	145,164
	\$	\$
Grand Total	59,261,474	44,270,620



Capital Projects

- \$24,920,451 Proposed Capital

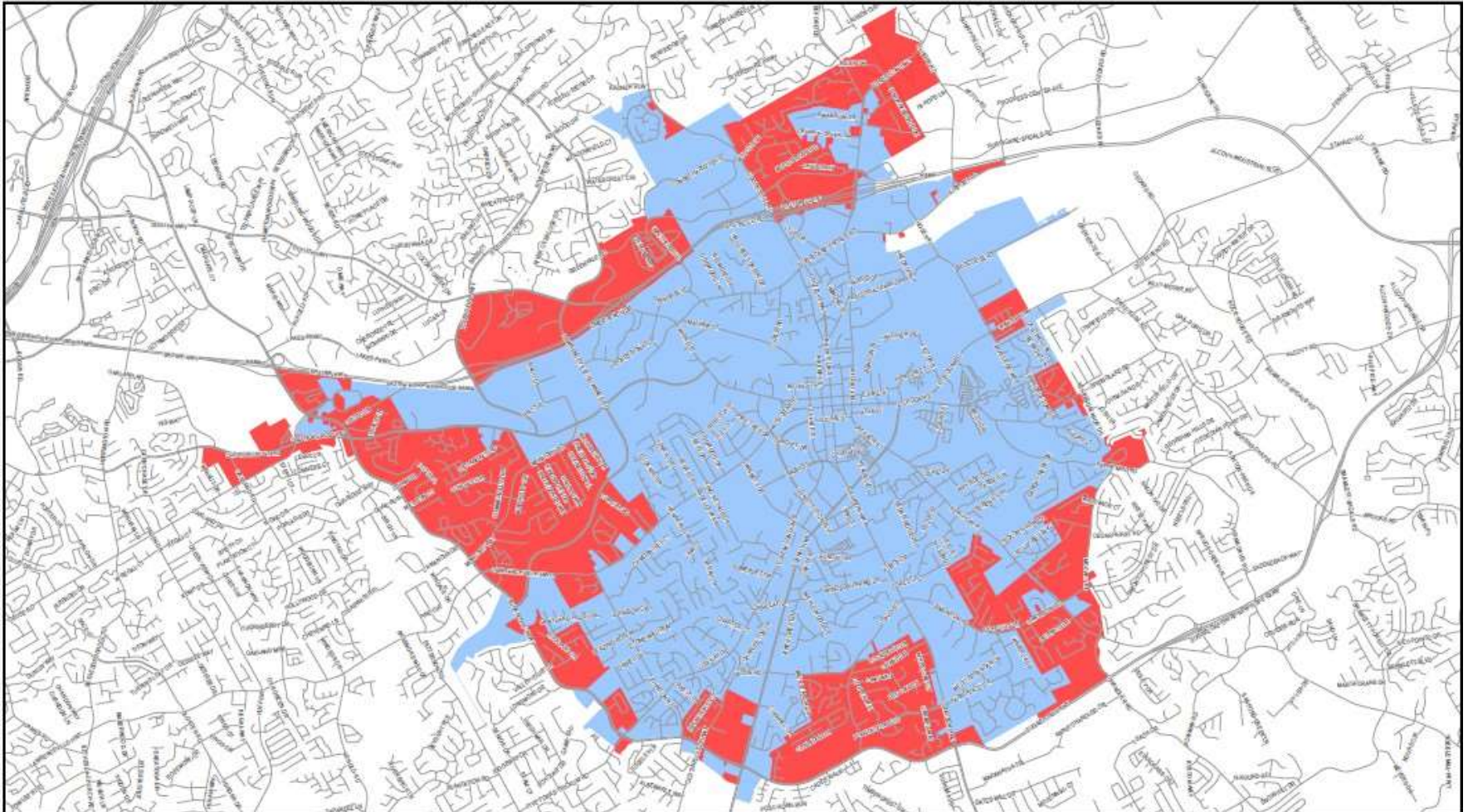
	FY 2027	FY 2028	FY 2029	FY 2030	FY 3031	FY 3032
SPLOST	\$7,248,558	\$7,427,458	\$5,844,891	\$0	\$0	\$0
General Fund	\$10,562,000	\$20,034,863	\$18,636,500	\$6,914,613	\$6,287,510	\$6,501,403
Speed Zone Camera	\$575,393	\$575,393	\$132,325	\$132,325	\$132,325	\$0
Electric	\$1,950,000	\$7,000,000	\$6,100,000	\$6,375,000	\$6,000,000	\$7,060,000
Gas	\$3,150,000	\$5,010,000	\$5,455,000	\$5,855,000	\$15,350,000	\$19,678,000
Solid Waste	\$134,500	\$80,000	\$114,000	\$80,000	\$80,000	\$80,000
StormWater	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000
	\$24,920,451	\$41,427,714	\$37,582,716	\$20,656,938	\$29,149,835	\$34,619,403



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FINAL 2026 ANNEXATION MAP





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Why is City Considering Annexation?

- Eliminates confusion over Lawrenceville City limits by “rounding out” the boundaries to definitive boundaries such as roadways.
- Improves Efficiency of City services with consistent accessibility





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Why is City Considering Annexation?

- Eliminates confusion over Lawrenceville City limits by “rounding out” the boundaries to definitive boundaries such as roadways.
- Improves Efficiency of City services with consistent accessibility
- **Expands City Taxable Base (without raising millage rate of existing and proposed residents)**

The City has an abnormally high “exemption % of the taxable digest”. With the annexation, the burden of providing services to the exempt properties will be shared by a greater number of parcels, thus **reducing risk and pressure on tax paying property owners and provides the City long-term financial stability without raising millage rate of existing and proposed residents**

<u>Jurisdiction</u>	<u>Exemption % of Taxable Digest (2023)</u>
Gwinnett	7%
Duluth	6%
Snellville	8%
Norcross	12%
Lilburn	16%
Lawrenceville	37% (pre-annexation)
Annex Area	13%
Lawrenceville	21% (post annexation)

“Exemption” Definition: Properties that are exempt from property taxes such as hospitals, schools, churches, non-profit organizations, and government.



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Why is City Considering Annexation?

- Allows City to focus and improve blighted unincorporated areas that directly impact adjacent City neighborhoods
 - Incorporates well-known Lawrenceville civic spaces generally associated with the City
 - Lawrenceville Methodist Campgrounds, Lawrenceville YMCA, Gwinnett County Fairgrounds
 - **Consolidates/Unifies schools in the Discovery and Central Gwinnett Clusters into the City**
 - **Maxwell High, Baggett Elementary, Moore Middle, Cedar Hill Elementary, Richards Middle, and Simonton Elem.**
 - *Note: Except Alford Elementary School on Lawrenceville Hwy (Discovery Cluster)*
 - **Includes the State of Georgia's top-rated school within the City boundaries**
 - Gwinnett School of Mathematics, Science, Technology - #1 rated school in Georgia
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Annexation Milestones

- **City of Lawrenceville Public Information Meetings – City Hall at 6:00pm**

March 18, 2026 – 6:00pm

April 23, 2026 – 6:00pm

May 6, 2026 – 6:00pm

May 14, 2026 – 6:00pm

- **April 20, 2026** - Voter Registration Deadline

- **April 27, 2026** - Advanced Voting Begins

- **May 19, 2026** – State/County Primary – Proposed Area Resident Vote
Ballot Question

“Shall the Act which annexes certain land into the City of Lawrenceville be approved?” () Yes or () No

- **December 31, 2026** – Incorporation of annexed areas (pending voter approval)



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Next Week

- Police
 - Streets/Sanitation
 - Stormwater
-