



FY 2026 Proposed Budget

May 28, 2025



LAWRENCEVILLE
GEORGIA



Agenda

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



FY 2026 Budget Calendar

- Developed revenue projections in late December & 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 and millage in July
-



FY 2026 Revenue Projections

- Budget assumes Millage Rate remains at 3.26
 - Millage Rate the same as FY 2025
 - Based on the Preliminary Digest figures the digest will grow by 398,861,120
 - 38,367,240 of this amount is associated with Homesteaded Properties
 - 16,095,320 of this amount is in the TAD
 - General Fund Revenue Budget increase of \$884,106
 - The City will be required to hold 3 millage public hearings and advertise a Tax Increase if we do not use the rollback rate
-



FY 2026 Revenue Projections con't

- Occupation Tax
 - \$1,400,000
 - Increase of \$700,000 for the second year of new Occupation Tax Ordinance
 - Insurance Premium Tax
 - \$3,000,000
 - Increase of \$500,000
-



FY 2026 Revenue Projections con't

- Fines & Forfeitures Court
 - \$1,851,000
 - Decrease of \$185,000
 - School Zone Speed Cameras not in General Fund, but only for Public Safety
 - \$2,000,00
 - Decrease of \$227,000
 - Licenses and Permits - Alcohol Licenses, Building Permits, Zoning Fees
 - \$744,600
 - Decrease of \$27,050
 - Miscellaneous Revenue - Interest Revenue
 - \$600,000
 - Increase of \$155,000
-



FY 2026 Revenue Projections con't

- Operating Transfers–in (Electric and Natural Gas)
 - \$16,922,649
 - Increase of \$697,035
- Historical

Fiscal Year	Electric and Gas Transfer In	Revenue Budget	Percent of Budget
FY 2026	\$16,922,649	\$52,618,252	32.16%
FY 2025	\$16,225,614	\$47,850,223	33.91%
FY 2024	\$19,668,219	\$46,746,157	42.07%
FY 2023	\$15,436,369	\$40,716,572	37.91%



FY 2026 Revenue Projections con't

- Charges for Service Indirect or Overhead
 - \$10,999,693
 - Increase of \$1,868,118
 - Rental Income
 - \$378,700
 - Decrease of \$1,401,800 primarily resulting from changes to the Aurora Rental Contract and reclassification of lease income from DDA
 - Other Revenue - DDA Rental/Lease Property, Sale of Assets
 - \$741,460
 - Increase of \$701,460 due to reclassification of DDA rental/lease income
-



FY 2026 Revenue Projections con't

- Other Revenue - DDA Rental/Lease Property, Sale of Assets
 - \$741,460
 - Increase of \$701,460 due to reclassification of DDA rental/lease income





FY 2026 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
 - Natural 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
-



FY 2026 Expense Highlights

- 14 New Full-Time Positions
 - 2 New Part-Time Positions
 - Salary Increases: \$1,742,448
 - Salary and Benefits (SS, Medicare, Retirement, On-Call): \$2,184,553
 - Includes adjustments for Pay in Class Study, COLA, and performance evaluations
 - Additional projected costs for Health Benefits for Active and Retired Employees of \$216,900 or 1.9% increase
 - \$27,630 for Tuition Reimbursement
 - \$25,000 for City Employee Housing Incentive program
-



FY 2026 Salary Adjustments

- Proposed FY 2026 Salary Adjustments
 - \$2,184,552
 - \$1,742,448 Salaries
 - \$174,244 Retirement
 - \$142,860 Social Security / Medicare
 - \$80,000 Overtime
 - \$20,000 Part-Time
 - \$25,000 On-Call
 - Compensation study to be implemented on July 1, 2025
-



FY 2026 Personnel – New Positions

Department	Count	Month	Position Title
Communications	1	July	Webmaster
Communications	1	July	Communications Coordinator
Community and Economic Development	1	July	LAC Complex General Manager
Community and Economic Development	1	July	LAC Rental Coordinator
Community and Economic Development	1	July	LAC Event Coordinator
Community and Economic Development	1	July	LAC Technical Manager
Community and Economic Development	1	July	LAC Admin Coordinator
Electric	1	July	Electric Design Engineer
Finance	1	July	Grants Administrator
Natural Gas	1	July	Crew Lead Specialist
Natural Gas	1	July	General Technician
Natural Gas	1	July	Field Tech
Police	1	July	Real Time Crime Center Manager
Police	2	July	Part-Time Officers
Stormwater	1	July	Compliance Inspector
TOTAL Cost of Positions	16		\$1,661,350 (including capital)



FY 2026 Personnel – New Positions

- \$1,571,349 in salary, benefits, supplies, and operating costs
 - \$90,000 in capital costs
 - Total of 16 Positions
 - 6 Associated with operating the LAC
 - 5 funded in Special Events Enterprise Fund
 - 1 funded in the General Fund and housed in Communications
 - 1 Associated with Stormwater
 - Funded in the Stormwater Fund
 - 3 positions funded in the General Fund
 - 1 positions funded in the Electric Fund
 - 3 Positions funded in the Gas Fund
 - 2 Part-Time Positions
 - Funded in the General Fund
-

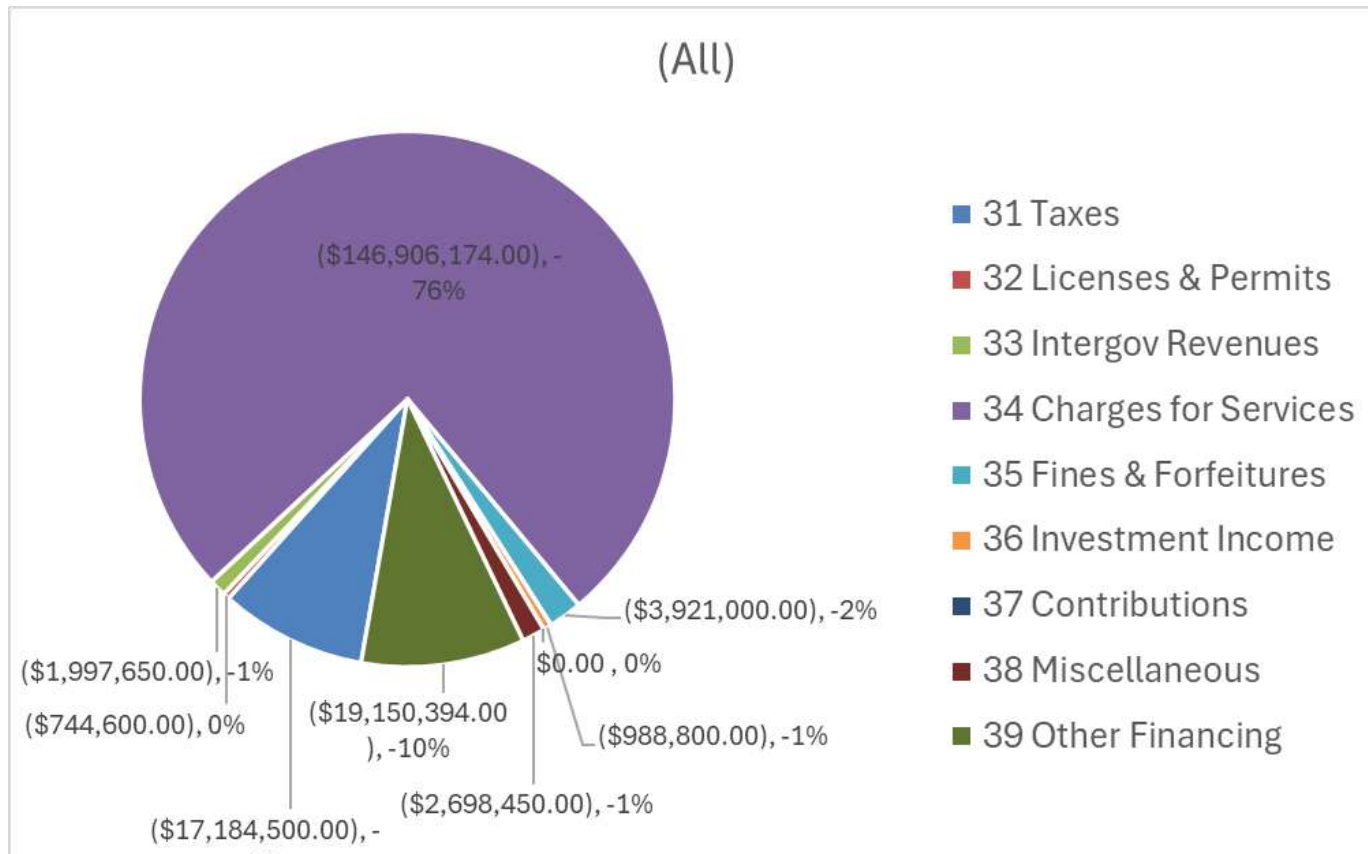


FY 2026 Overview – Operating

Fund	Revenue	Expenses	Variance
100 – General Fund	\$52,618,252.00	\$52,618,252.00	\$0.00
210 – Confiscated Assets	\$61,000.00	\$61,000.00	\$0.00
211 – Confiscated Assets	\$16,000.00	\$16,000.00	\$0.00
215 – 911 Fund	\$1,359,085.00	\$1,359,085.00	\$0.00
270 – TAD	\$1,200,000.00	\$1,200,000.00	\$0.00
275 – Hotel/Motel	\$350,000.00	\$350,000.00	\$0.00
280 – Vehicle Rental	\$150,000.00	\$150,000.00	\$0.00
285 – School Zone Cameras	\$2,000,000.00	\$2,000,000.00	\$0.00
510 – Electric	\$47,886,642.00	\$47,886,642.00	\$0.00
515 – Natural Gas	\$64,230,392.00	\$64,230,392.00	\$0.00
540 – Sanitation	\$3,344,627.00	\$3,344,627.00	\$0.00
555 – Special Events/LAC	\$3,402,490.00	\$3,402,490.00	\$0.00
560 – Storm Water	\$2,527,500.00	\$6,195,888.00	\$3,668,388.00
610 – Group Health	\$8,821,900.00	\$8,821,900.00	\$0.00
615 – Worker’s Comp	\$700,000.00	\$700,000.00	\$0.00
620 – Fleet	\$2,366,940.00	\$2,366,940.00	\$0.00
625 – Risk	\$2,556,740.00	\$2,556,740.00	\$0.00
	\$193,591,568.00	\$197,259,956.00	\$3,668,388.00

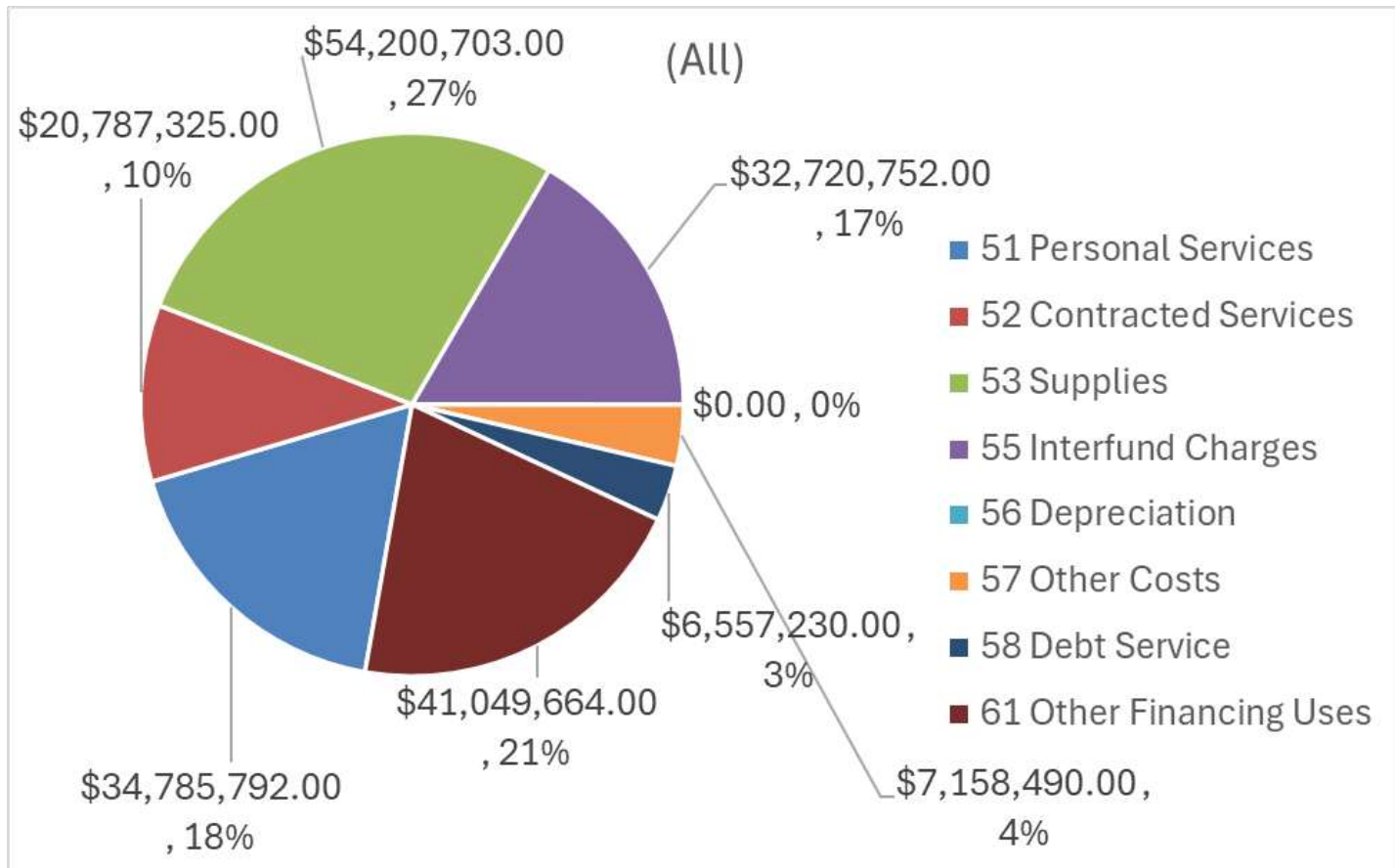


FY 2026 Overview – Revenue





FY 2026 Overview – Expenses



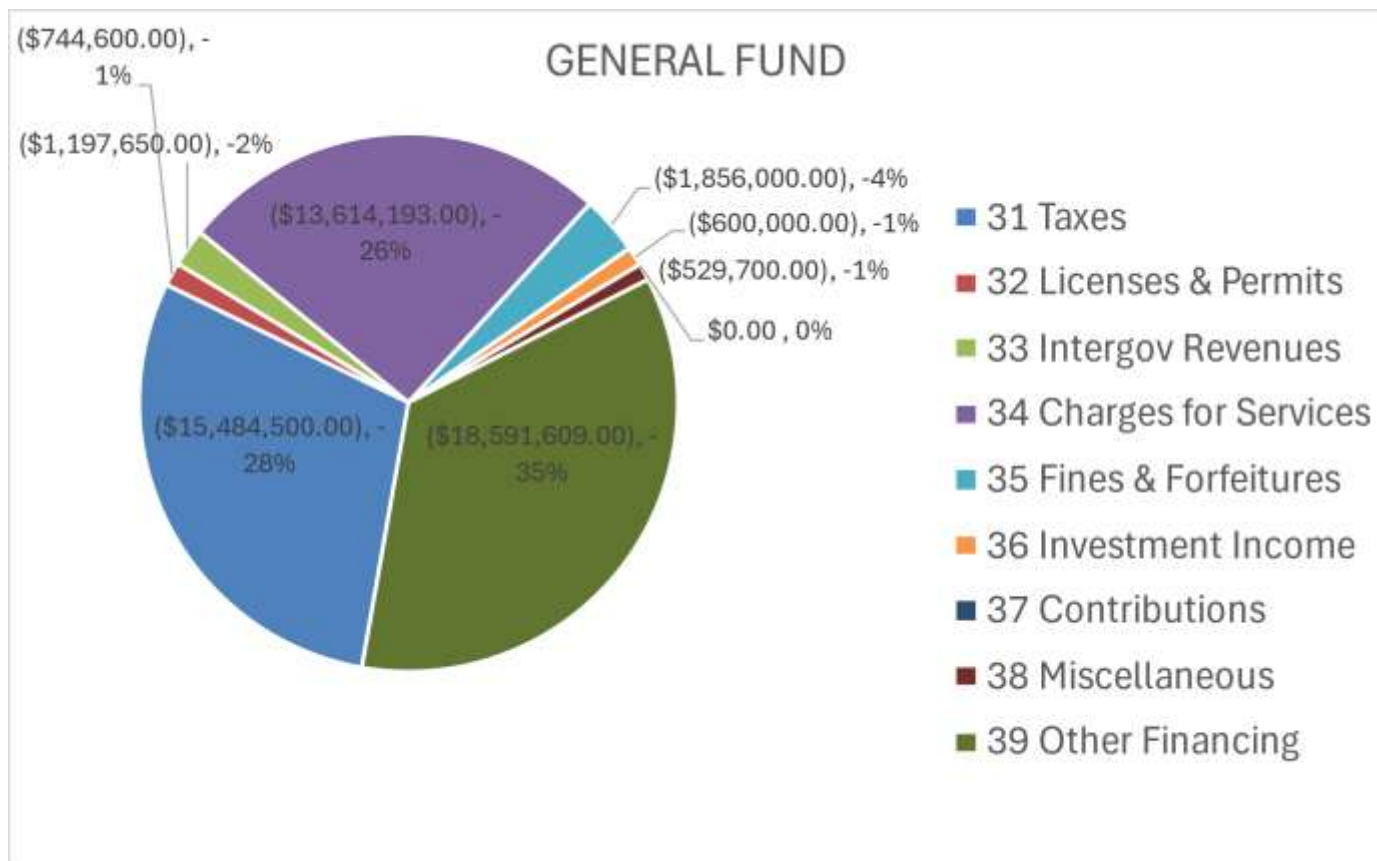


FY 2026 Overview – Capital

Fund	Revenue	Expenses	Variance
326 – SPLOST	\$6,899,485.00	\$6,899,485.00	\$0.00
355 – Capital	\$9,039,730.00	\$9,039,730.00	\$0.00
511 – Electric Capital	\$4,975,000.00	\$4,975,000.00	\$0.00
516 – Natural Gas Capital	\$4,775,000.00	\$4,775,000.00	\$0.00
541 – Sanitation Capital	\$171,000.00	\$171,000.00	\$0.00
561 – Stormwater Capital	\$4,620,000.00	\$4,620,000.00	\$0.00
	\$30,480,215.00	\$30,480,215.00	\$0.00
Operating Budget	\$193,591,568.00	\$197,259,956.00	\$3,668,388.00
Total Budget	\$224,071,783.00	\$227,740,171.00	\$3,668,388

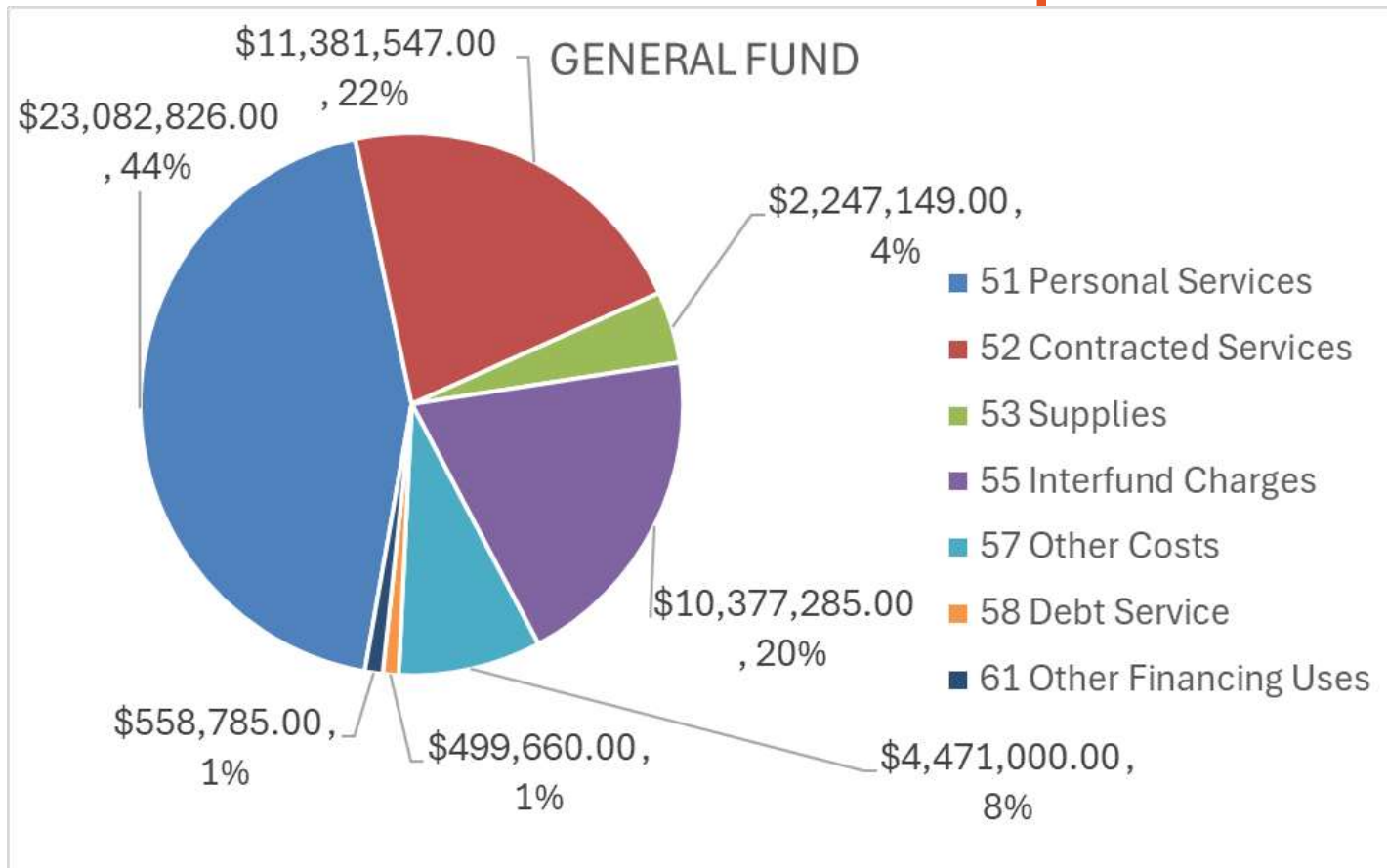


FY 2026 General Fund Revenue





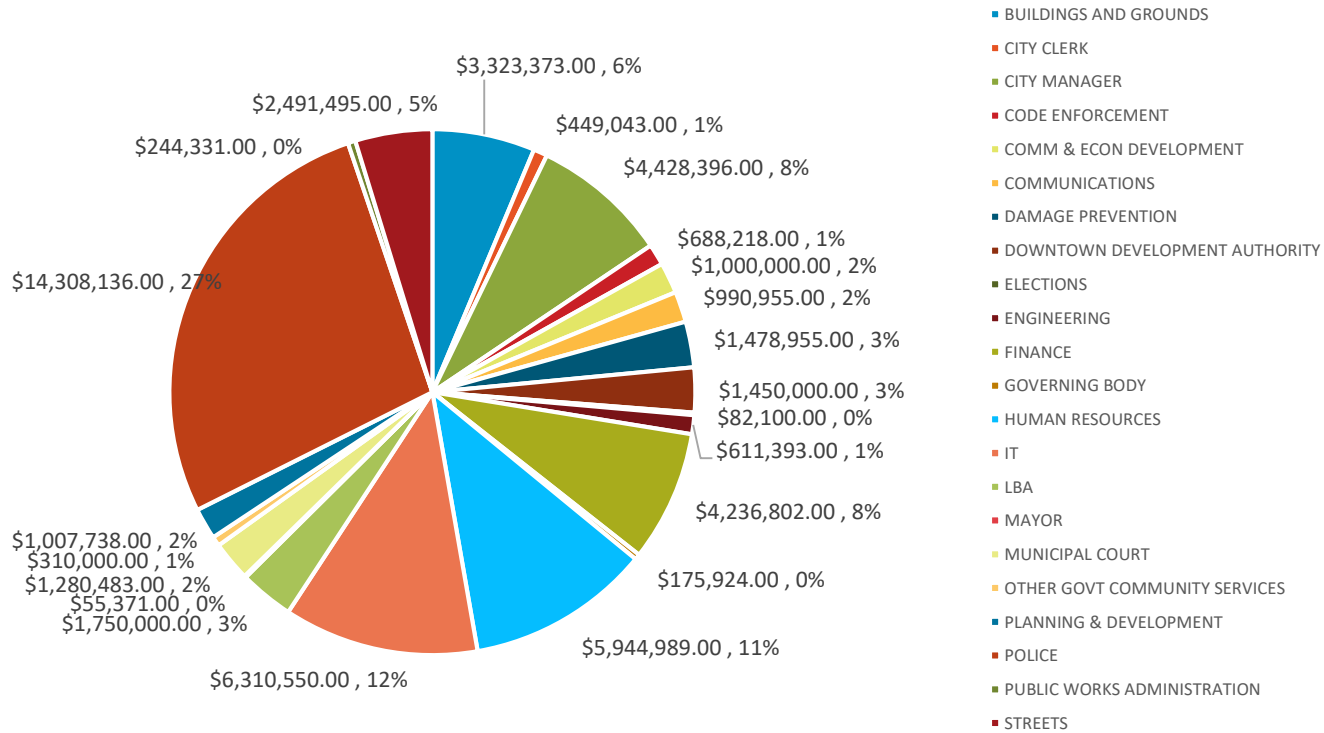
FY 2026 General Fund Expense





FY 2026 General Fund Expense

General Fund by Department



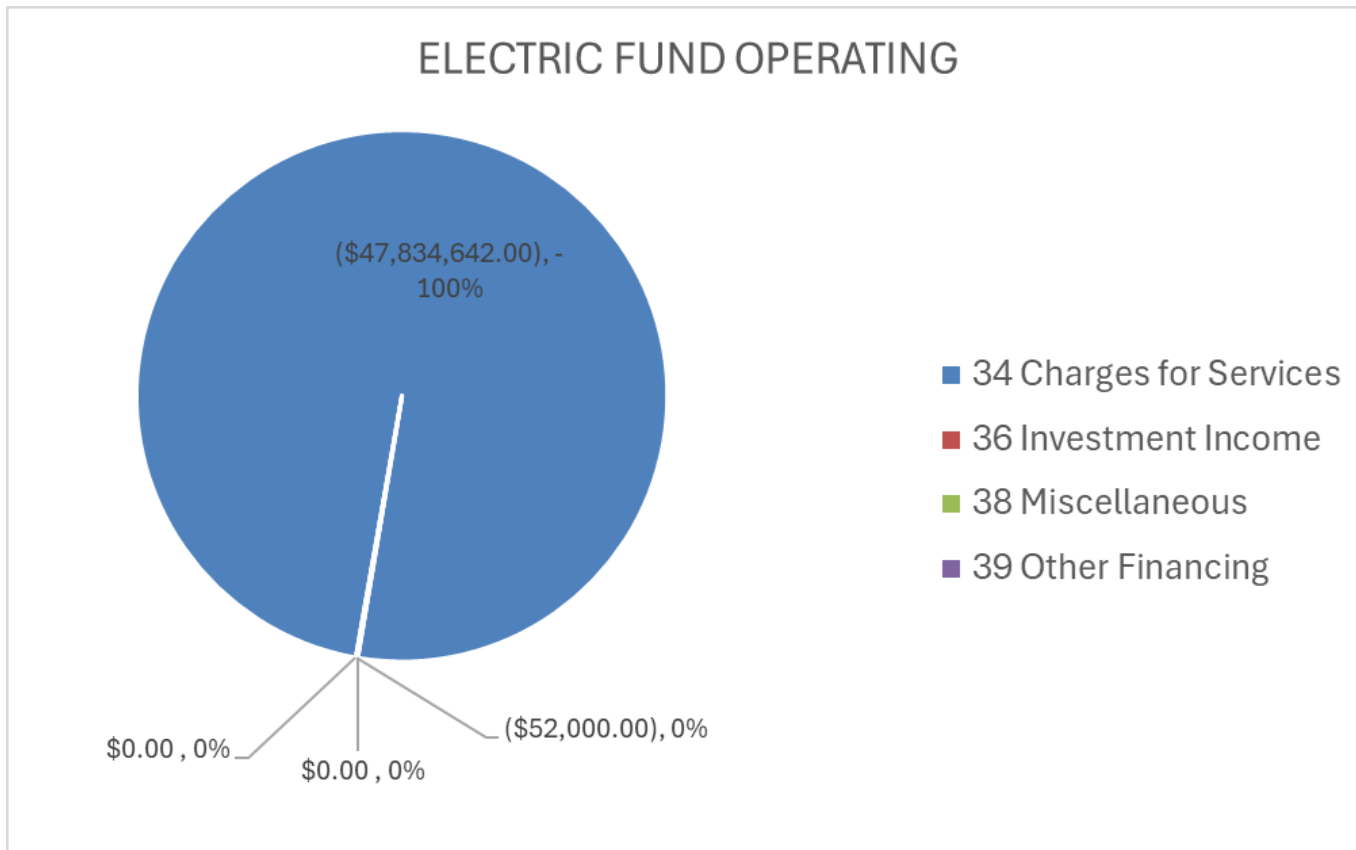


FY 2026 Electric Fund

- \$48,516,501 Proposed Budget
 - 1 new position
 - Fund Transfers-Out
 - \$9,119,332 General Fund Operating
 - \$4,975,000 Electric Fund Capital
 - Indirect Costs
 - \$2,971,687
 - Purchase of Electricity for Resale
 - \$24,604,586
 - Sponsorship of the LAC/Special Events
 - \$1,263,745
-

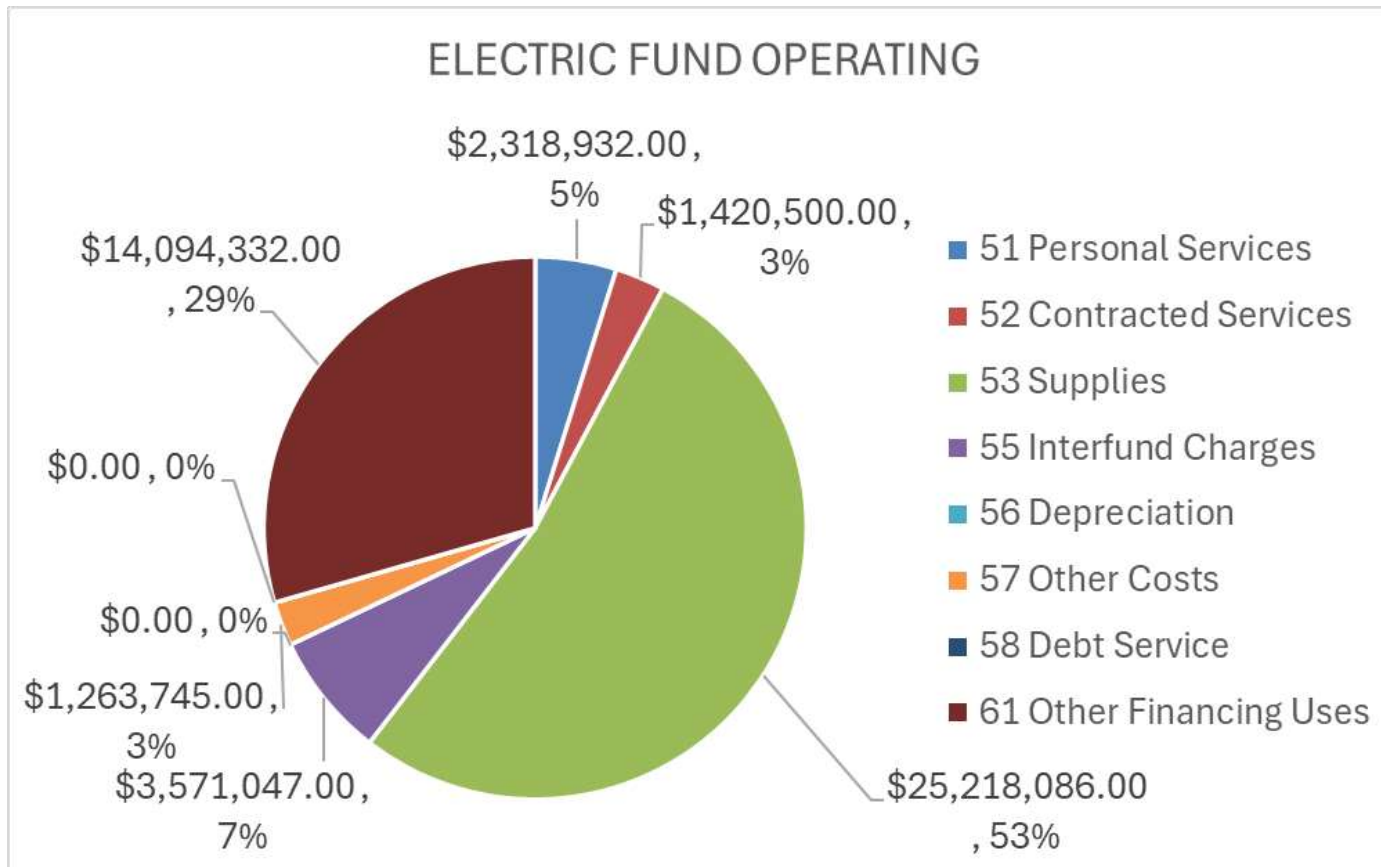


FY 2026 Electric Fund Revenue





FY 2026 Electric Fund Expenses



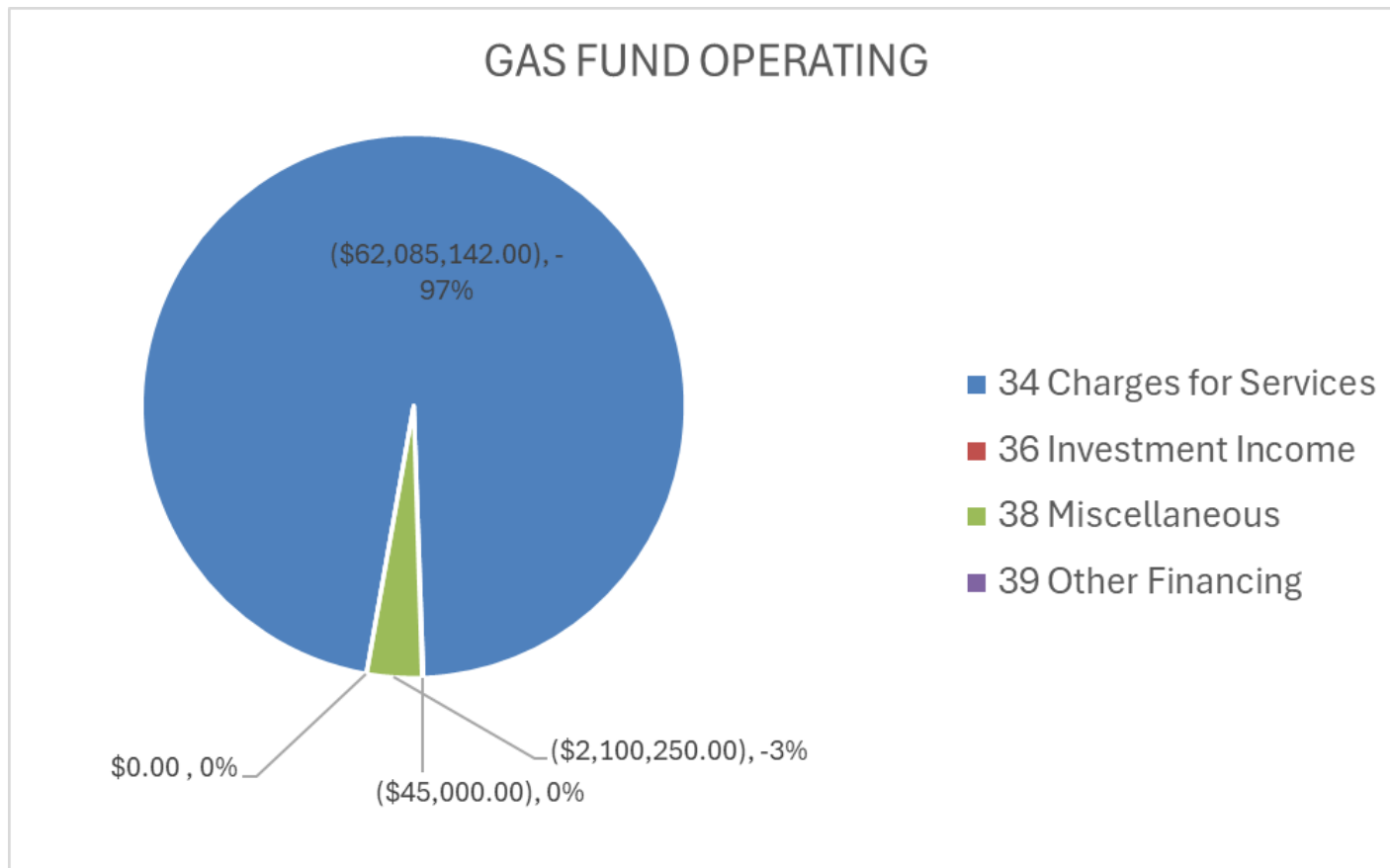


FY 2026 Gas Fund

- \$64,860,250 Proposed Budget
 - Fund Transfers-Out
 - \$7,803,317 General Fund Operating
 - \$7,899,730 General Fund Capital
 - \$4,775,000 Gas Fund Capital
 - Indirect Costs
 - \$6,277,235
 - Purchase of Gas for Resale
 - \$23,300,000
 - Sponsorship of the LAC/Special Events
 - \$1,263,745
-

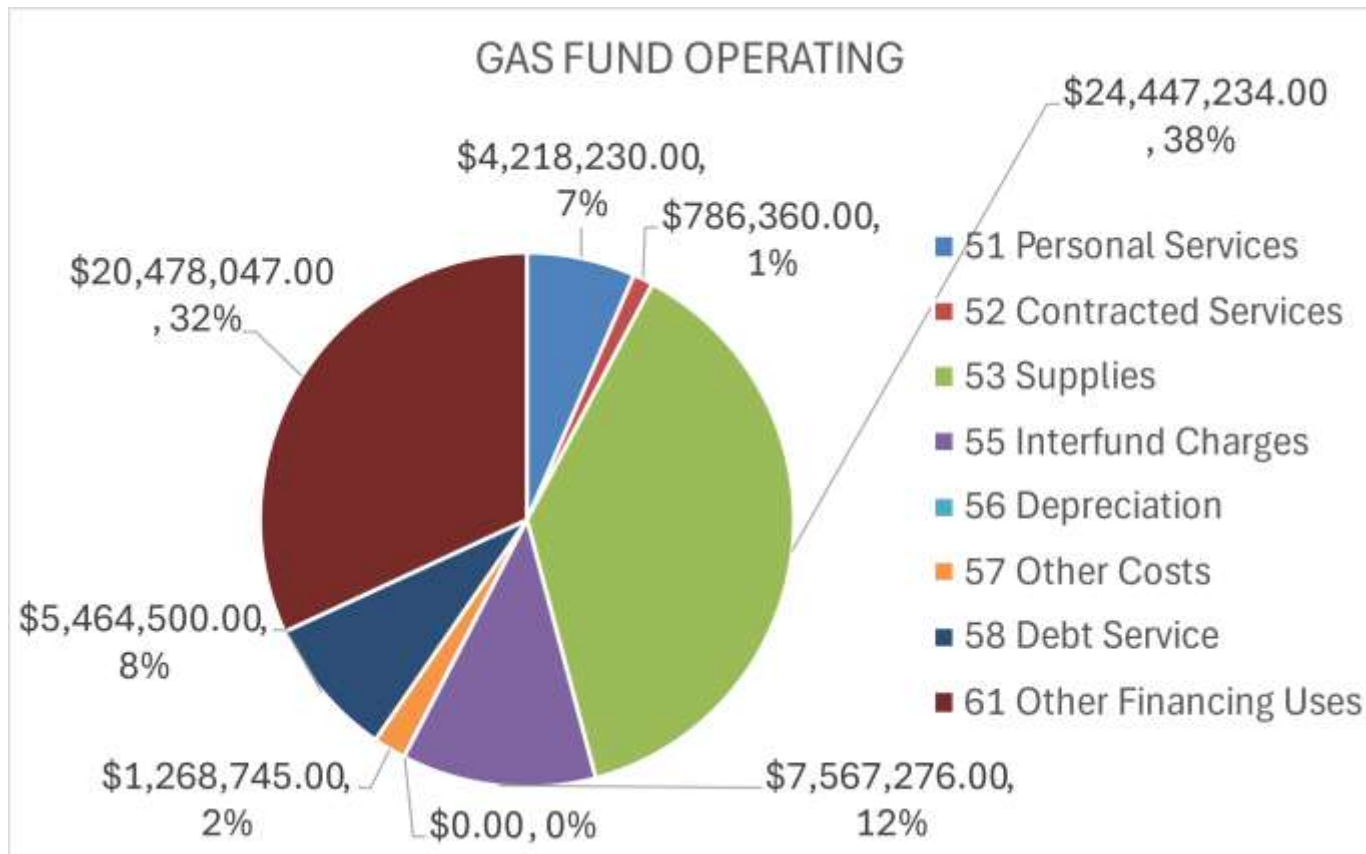


FY 2026 Gas Fund Revenue





FY 2026 Gas Fund Expenses



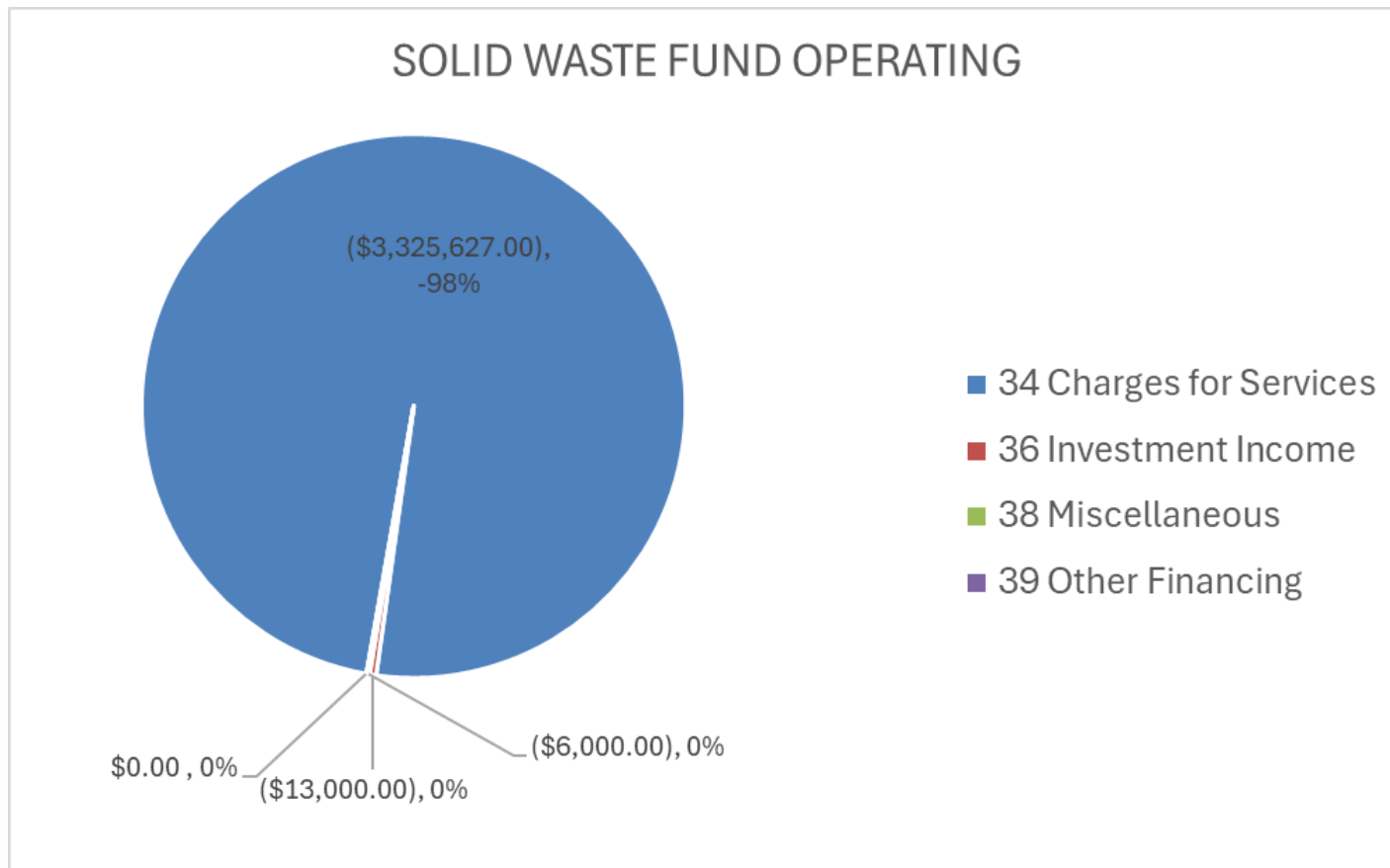


FY 2026 Solid Waste & Recycling

- \$3,344,627 Budget
 - Solid Waste Disposal \$980,000
 - Indirect Cost \$563,000

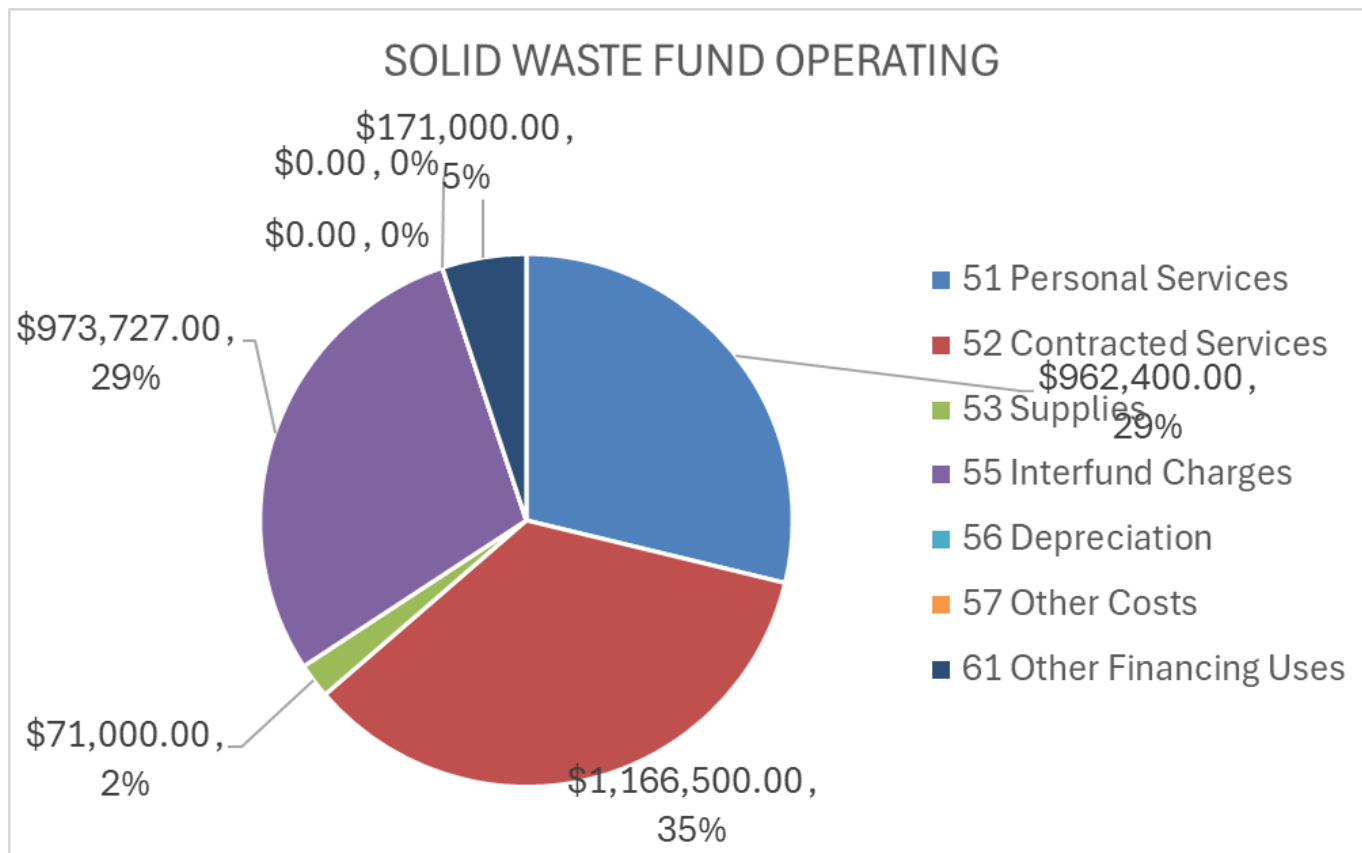


FY 2026 Solid Waste Fund Revenue





FY 2026 Solid Waste Fund Expenses





FY 2026 Capital Projects Plan

Department	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
SPLOST	\$6,899,485	\$7,248,558	\$7,427,458	\$5,844,891	\$0	\$0
Engineering	\$3,950,000	\$1,100,000	\$1,600,000	\$500,000	\$500,000	\$500,000
IT	\$1,020,000	\$1,040,200	\$348,200	\$348,200	\$348,200	\$167,550
Police	\$651,769	\$575,393	\$575,393	\$132,325	\$132,325	\$132,325
Streets	\$1,400,000	\$1,830,000	\$2,076,000	\$2,160,000	\$2,286,000	\$2,448,000
Economic Development	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Damage Prevention	\$14,730	\$7,370	\$14,730	\$7,370	\$14,730	\$7,370
Fleet	\$2,215,000	\$1,880,000	\$1,972,500	\$2,072,500	\$2,132,250	\$2,270,510
Sanitation	\$171,000	\$334,500	\$80,000	\$114,000	\$80,000	\$80,000
Electric	\$4,975,000	\$6,960,000	\$6,900,000	\$9,075,000	\$8,475,000	\$8,375,000
Gas	\$4,775,000	\$4,899,580	\$5,638,660	\$5,020,780	\$4,463,070	\$6,748,070
Stormwater	\$4,520,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000
Gov Bldg	\$500,000	\$532,000	\$355,000	\$527,000	\$475,000	\$837,000
	\$31,141,984	\$27,757,601	\$28,337,941	\$27,152,066	\$20,256,575	\$22,915,825



FY 2026 Capital Projects con't

- \$31,141,984 Proposed Budget
 - \$1,000,000 Street Resurfacing
 - \$50,000 Arts' Commission
 - \$2,145,000 Vehicle Replacement
 - \$600,000 GIS Stormwater Data Collection & Utility Network Conversion
 - \$1,000,000 McArthur/Crogan Trail Plaza
 - \$651,769 Speed Zone Camera Funds
 - Police Radios, SRT Uniforms and Equipment, Axon body & Vehicle Cameras
-



Upcoming Dates

JUNE 2025

- Wednesday, 11: 2nd Public Budget Hearing 5pm
 - Wednesday, 25: Adopt Budget at Council Meeting 7pm
-



LAWRENCEVILLE
GEORGIA



Questions

