



LAWRENCEVILLE

GEORGIA

CITY COUNCIL SPECIAL CALL BUDGET WORK SESSION AGENDA

Wednesday, June 10, 2026
5:00 PM

Council Chambers
70 S. Clayton St, GA 30046

Call to Order

Approval of Agenda

Public Hearing Old Business

Discussion will be limited to 7 minutes per side including rebuttal. Questions and answers from Council Members will not infringe on the time limit.

- [1.](#) Second Public Hearing for the Fiscal Year 2027 Proposed Budget

Final Adjournment



LAWRENCEVILLE

GEORGIA

AGENDA REPORT

MEETING: SPECIAL CALL BUDGET WORK SESSION, JUNE 10, 2026

AGENDA CATEGORY: PUBLIC HEARING OLD BUSINESS

- Item:** Second Public Hearing for the Fiscal Year 2027 Proposed Budget
- Department:** Finance
- Date of Meeting:** Wednesday, June 10, 2026
- Fiscal Impact:** No fiscal impact is associated with conducting the public hearing. The Fiscal Year 2027 Proposed Budget will be considered for adoption at a future meeting.
- Presented By:** Keith Lee, Chief Financial Officer
- Action Requested:** Conduct the second public hearing for the Fiscal Year 2027 Proposed Budget and receive public comment.

Summary: The City will hold the second public hearing for the Fiscal Year 2027 Proposed Budget. The public hearing provides an opportunity for the Mayor and Council to receive public input regarding the proposed budget prior to final consideration and adoption.

Background: The Fiscal Year 2027 budget process included revenue projections, departmental budget requests, Finance Citizen’s Committee meetings, City Manager review, Council input, and scheduled public hearings. The proposed budget is scheduled for public hearing on May 27, 2026, with final budget adoption anticipated at a future Council meeting.

Fiscal Impact: There is no fiscal impact associated with holding public hearing. Fiscal impacts related to the proposed budget will be addressed as part of the final budget adoption.

Attachments/Exhibits:

- 5) FY 2027 Proposed Budget Second Public Hearing.pptx

FY 2027 Proposed Budget

June 10, 2026



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



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



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



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



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

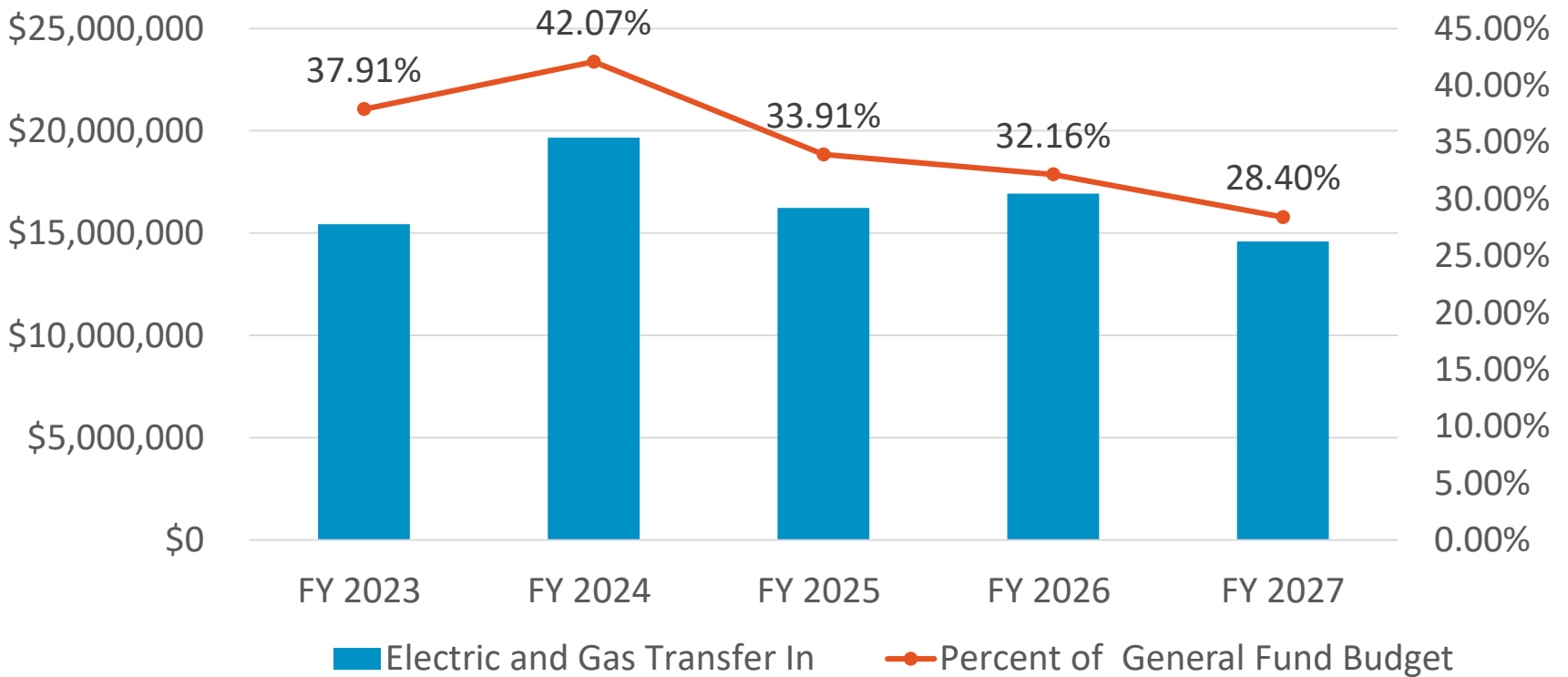


FY 2027 Revenue Projections con't

- 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



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



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



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



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



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



FY 2027 Solid Waste & Recycling

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



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



Upcoming Dates

JUNE 2026

- Monday, 22: Meeting 7pm
- Adopt Budget at Council



Questions

