

# TOWN OF BROOKS

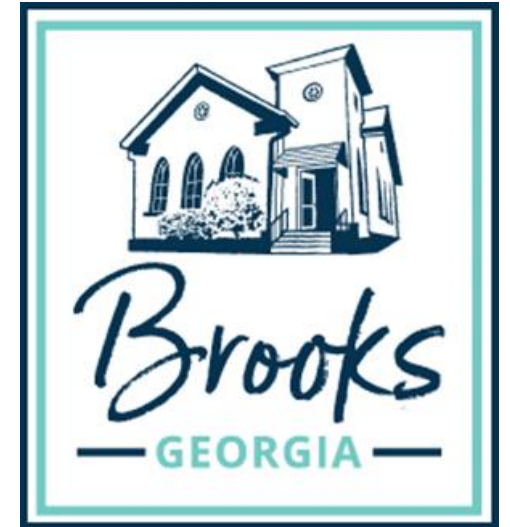
FY2027 Budget

First Reading – Monday, May 18, 2026

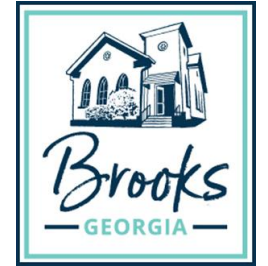
Second Reading – June 15, 2026

FY2027 Budget Adopted with 2% COLA – June 15, 2026

All Funds

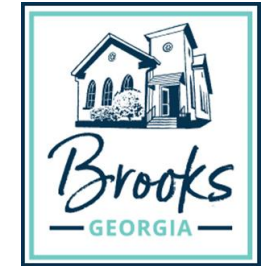


# Municipal Incorporation



Becoming an incorporated entity offers clear advantages, but it also carries ongoing financial and administrative responsibilities. In Georgia, all municipal corporations—regardless of size or population—are required to comply with a broad range of laws related to administration, reporting, and record-keeping. These include requirements for comprehensive planning, solid waste management, financial management, ethics, open meetings, open records, and elections.

Once a charter is granted, the municipality must have qualified administrative staff in place to manage these responsibilities and ensure continued compliance, a requirement that has direct budgetary implications.



# Qualified Local Government Requirements:

- Financial Management and Reporting
- Planning – Land Use Plan – next update 2027
  - Zoning Ordinances – Update scheduled in FY2027
- Compliance with:
  - Atlanta Regional Commission (ARC)
  - Department of Community Affairs (DCA)
  - Environmental Protection Division (EPD)
  - Georgia Department of Transportation (GDOT)
  - Title VI – Nondiscrimination
  - Americans with Disabilities Act (ADA)
  - Georgia Municipal Association (GMA)
  - Georgia Interlocal Risk Management Agency (GIRMA)

# Governmental Funds



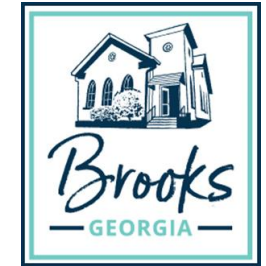
- General Fund:
  - Administration: Auditor, Technology Subscriptions, Dues, Elections, Engineering Services, Workers Comp and Property & Liability Insurance, IT, Legal, Salaries, Supplies, and Training
  - Library: Books, Maintenance, Salary, Supplies, and Utilities
  - Cemetery: Maintenance, Salary, and Supplies
  - Governmental Buildings: Maintenance, Supplies, and Utilities
  - Parks and Recreation: Contribution to Brooks Area Recreation (BAR)
  - Public Works: Building Maintenance, Grounds, Roads, Salary, and Supplies
  - Storm Water: Contribution to Storm Water Account
  - Capital Project Fund: Infrastructure Improvements
  - Fund Balance: Extra Projects or Emergency Repairs/Projects
- LMIG – Local Maintenance and Improvement Grant – Road improvement projects, funds restricted
- 2017 SPLOST– Ended June 2023 – Available funds for referendum projects \$430,250
  - Hwy 85 Connector / Brooks Rd / Gable Rd Intersection Improvements / Hwy 85 Connector Sidewalk Curb Improvements
- 2023 SPLOST – Begun July 2023 – Balance as of May 1, 2026, \$119,000
  - Hwy 85 Connector / Brooks Rd / Gable Rd Intersection Improvements, Storm Water, Cemetery Expansion, Aubrey Park, Market Hall Renovations, and Library Upgrades



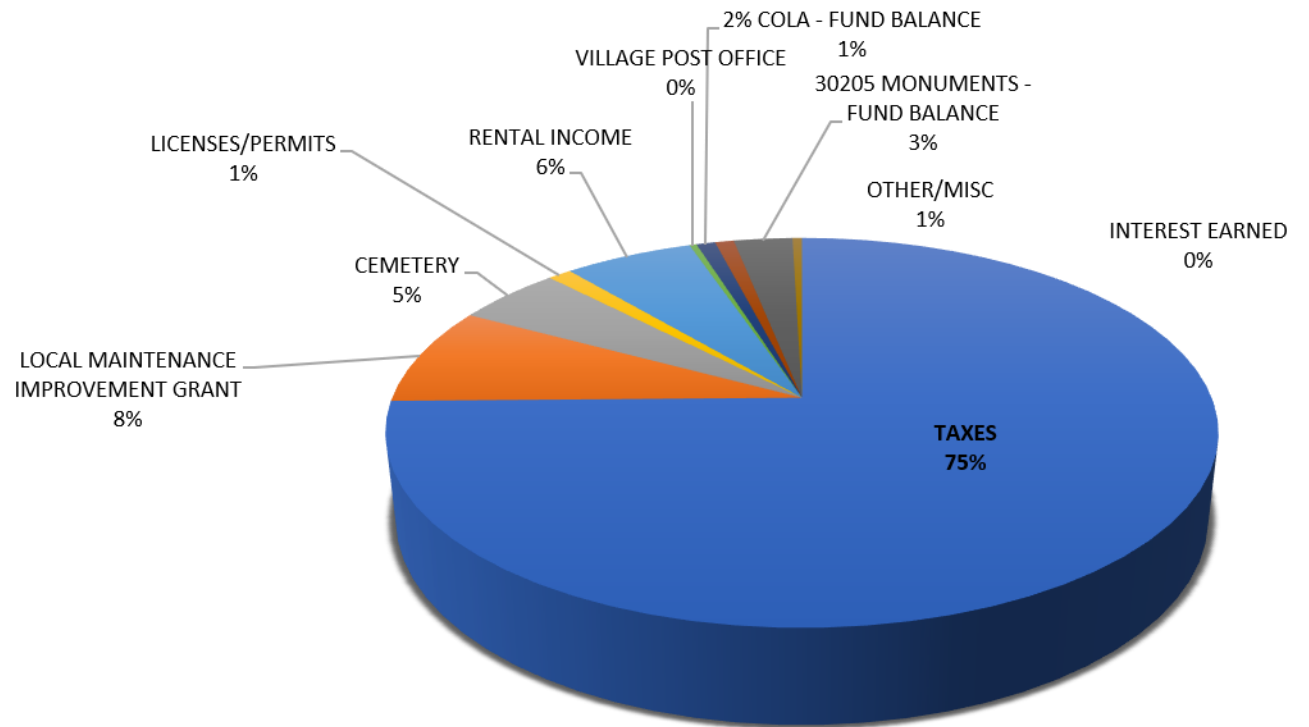
# FY2027 Budget - All Funds

GENERAL	\$ 553,513
2023 SPLOST	\$ 180,000
<b>GOVERNMENTAL</b>	<b>\$ 733,513</b>
WATER & SEWER	\$ 4,000
SOLID WASTE	\$ 27,000
STORMWATER	\$ 12,000
<b>ENTERPRISE</b>	<b>\$ 43,000</b>

# General Fund FY2027 Revenue Sources

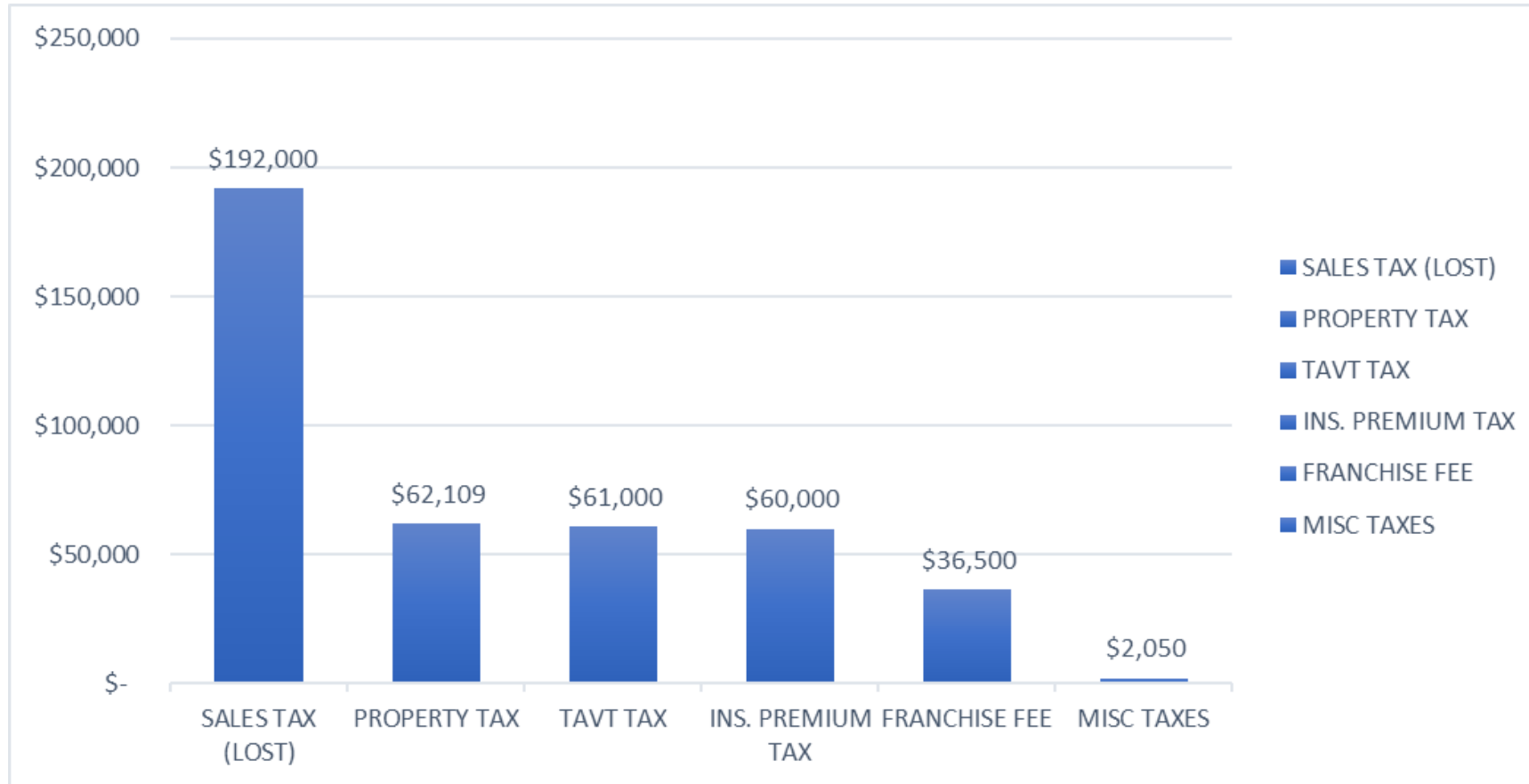


TAXES	\$ 413,659
LOCAL MAINTENANCE IMPROVEMENT GRANT	\$ 45,075
CEMETERY	\$ 27,000
LICENSES/PERMITS	\$ 6,000
RENTAL INCOME	\$ 32,950
VILLAGE POST OFFICE	\$ 1,800
2% COLA - FUND BALANCE	\$ 4,829
OTHER/MISC	\$ 4,800
30205 MONUMENTS - FUND BALANCE	\$ 15,000
INTEREST EARNED	\$ 2,400
<b>TOTAL</b>	<b>\$ 553,513</b>



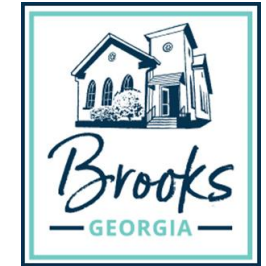
Taxes: Ad Valorem, Franchise Fee, Ins. Premium Fees, Intangible, LOST, Property, RETT, TAVT

# General Fund FY2027 Taxes Revenue by Tax Type

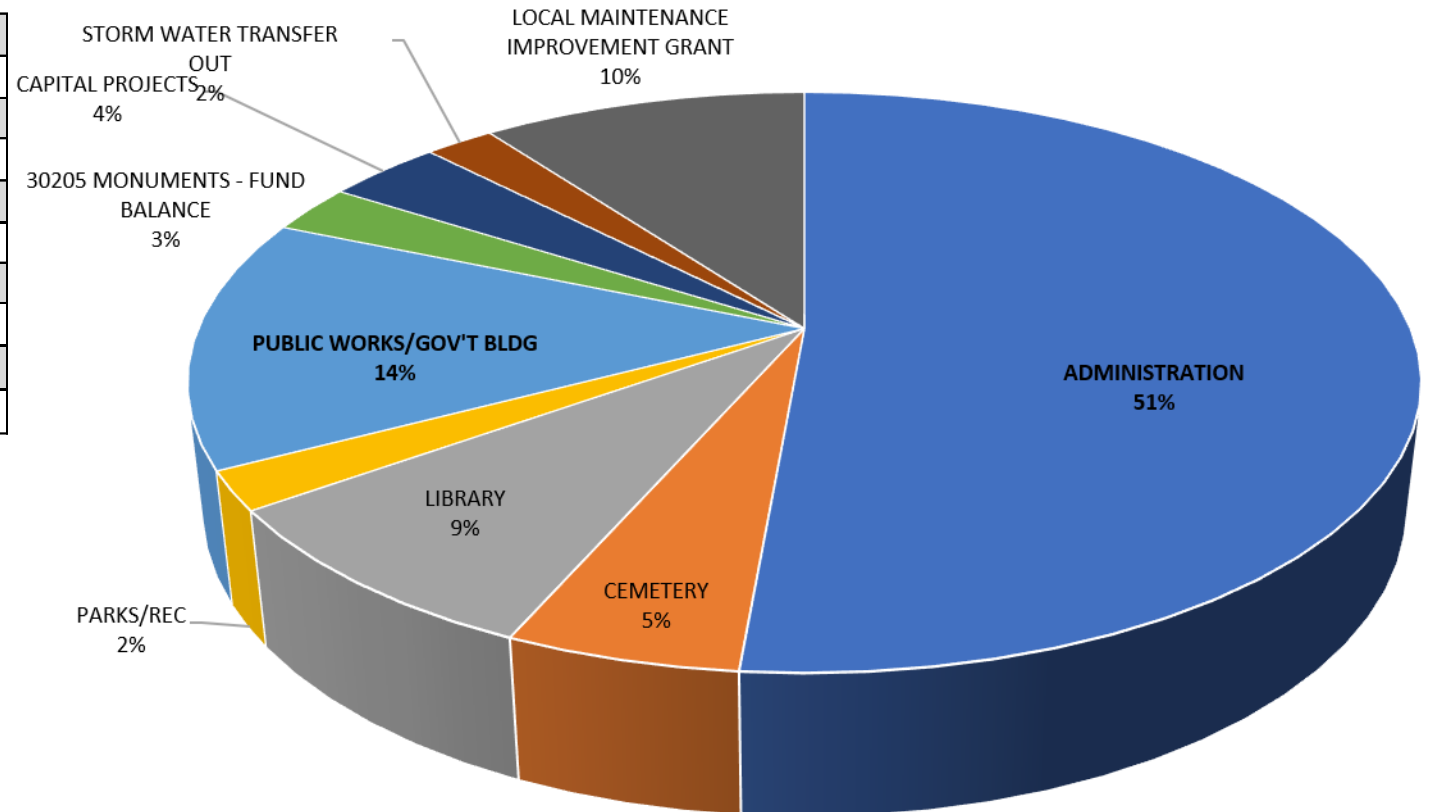


**Total Taxes \$413,659**

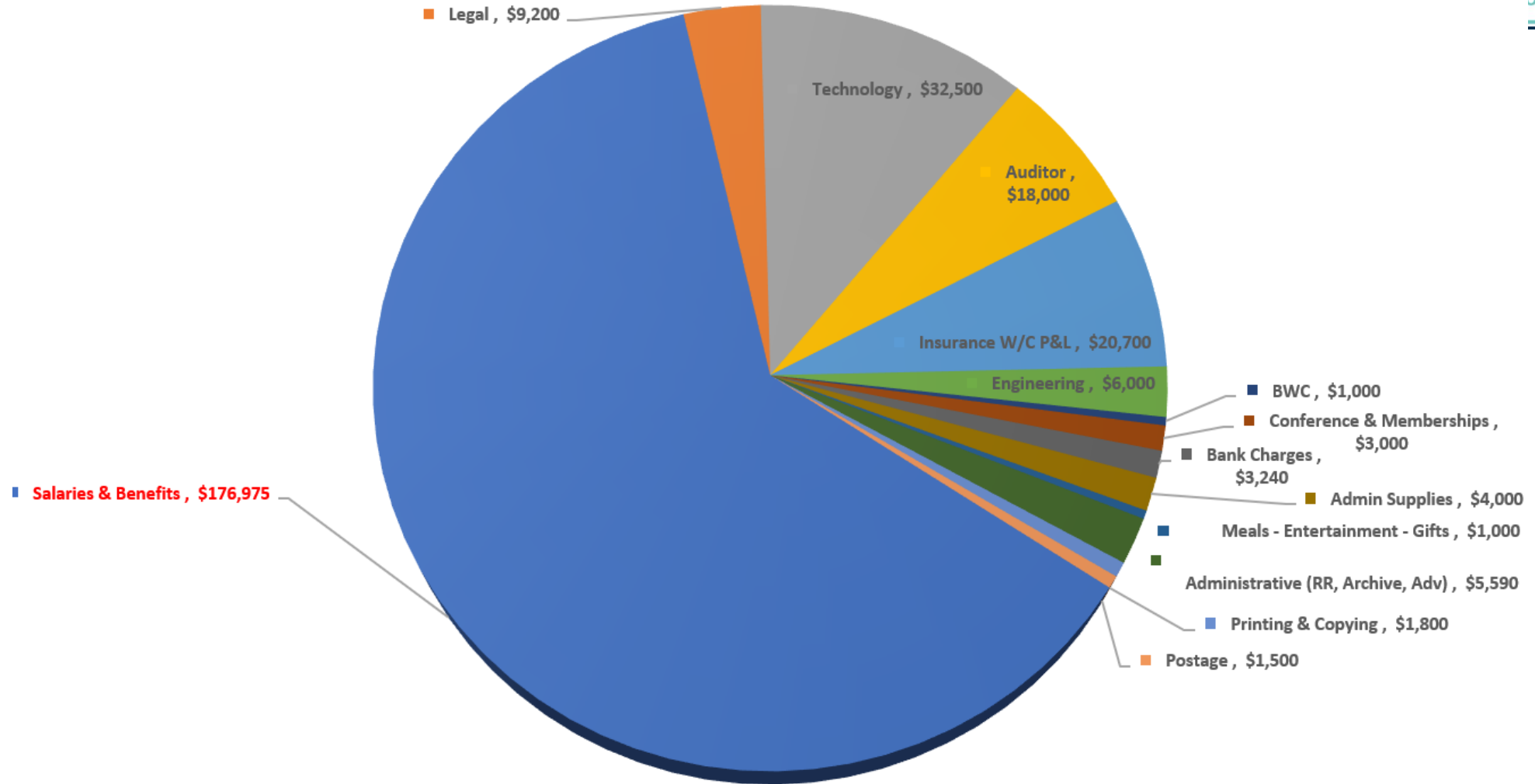
# General Fund FY2027 Expenses



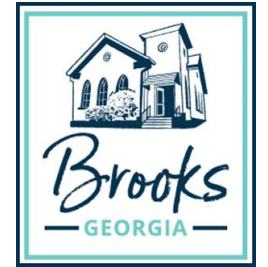
ADMINISTRATION	\$ 284,505
CEMETERY	\$ 28,795
LIBRARY	\$ 47,257
PARKS/REC	\$ 12,000
PUBLIC WORKS/GOV'T BLDG	\$ 77,619
30205 MONUMENTS - FUND BALANCE	\$ 15,000
CAPITAL PROJECTS	\$ 20,000
STORM WATER TRANSFER OUT	\$ 12,000
LOCAL MAINTENANCE IMPROVEMENT GRANT	\$ 56,337
<b>TOTAL</b>	<b>\$ 553,513</b>



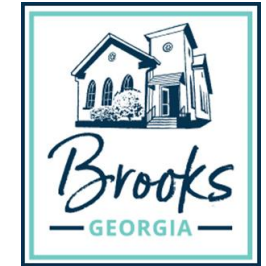
# General Fund FY2027 Itemized Administration Expenses



# General Fund Revenue FY 2027 Millage Rate

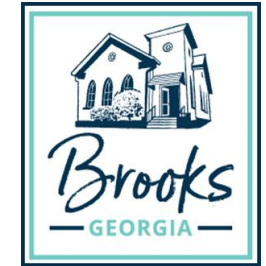


- The current millage rate is 1.126 mills, due to last August's millage rate rollback.
- FY2027 Property Tax revenue is based on a **1.126 millage rate**, generating an estimated **\$62,109** in revenue, with the value of one mill equal to **\$55,159**. The value of a mill is subject to change in August when the 2026 Tax Digest is provided to the Town of Brooks.
- Overall, revenue is projected to remain stable, with minor increases in select categories.
- Expenses continue to be budgeted conservatively and reflect a financially responsible approach.



# FY2027 General Fund Proposed Projects

- \$20,000 – Capital Improvement Projects
  - New HVAC for Hardy Hall
  - New Town Hall Signage
- \$15,000 – Monument to Represent 30205 Veterans, past, current, and future
- \$12,000 - Stormwater Program
  - Funds for Stormwater System Inspections and Maintenance
- \$12,000 - Brooks Area Recreation
  - Funds for programming and operations
  - Provides physical activity and sportsmanship for the youth of our town and the surrounding area
- \$4,000 – Town of Brooks Website Upgrade, ADA Compliant – Required by April 2028
- \$1,000 - Brooks Woman’s Club
  - Santa in December at the Brooks Market, cleaning the Chapel every other month, and promoting the Town of Brooks



# FY2027 - 2023 SPLOST FUND

SPLOST	FY2027
REVENUE	\$ 180,000
EXPENDITURES	\$ 180,000

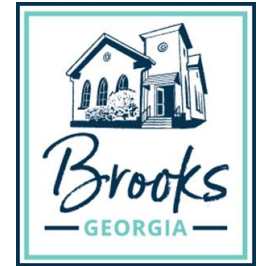
2023 SPLOST – Effective July 2023 – Balance as of May 1, 2026, \$119,000

Revenue is based on an average amount received since July 2023 / \$15k a month

## Projects:

- Storm Water
- Cemetery Expansion
- Aubrey Park
- Market Hall Renovations
- Library Upgrades
- Hwy 85 Connector / Brooks Rd / Gable Rd Intersection Improvements

# FY2027 - 2017 SPLOST FUND

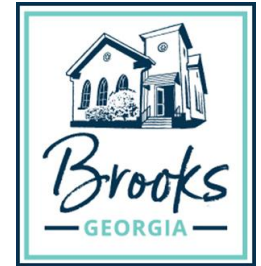


2017 SPLOST – Begun July 2017 and Ended July 2022  
Balance as of May 1, 2026, \$430,250

## Projects:

- Hwy 85 Connector / Brooks Rd / Gable Rd Improvements
- Hwy 85 Connector Sidewalk Curb Improvements

# FY2027 Budget – Enterprise Funds



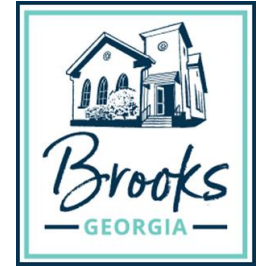
## REVENUES

WATER & SEWER FUND	\$ 4,000
SOLID WASTE FUND	\$ 27,000
STORMWATER FUND	\$ 12,000
<b>TOTAL</b>	<b>\$ 43,000</b>

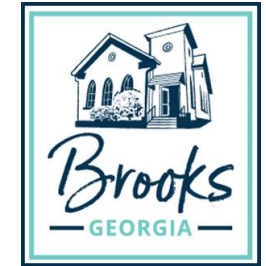
## EXPENSES

WATER & SEWER FUND	\$ 4,000
SOLID WASTE FUND	\$ 27,000
STORMWATER FUND	\$ 12,000
<b>TOTAL</b>	<b>\$ 43,000</b>

# FY2027 Budget Enterprise Funds

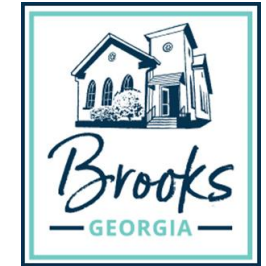


- Water and Sewer Fund
  - Sewer Collection Fees Only
- Solid Waste Fund – Contracted Trash Service by AmWaste
- Storm Water Fund – Funded by General Fund



# 5 Year Projected Expenses

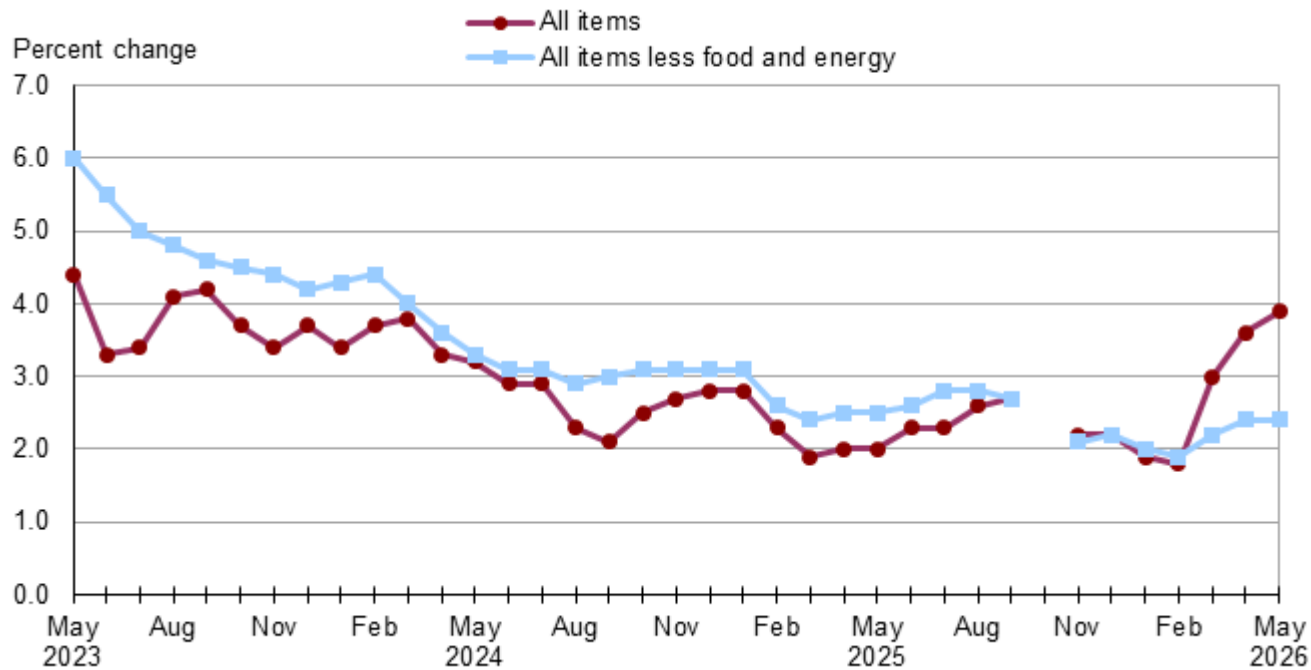
- Signage on Town Hall / Banners on Main Street
- Hardy Hall – Curtains / Shades / Painting / Furniture / HVAC
- Market Hall Roof Repairs / Possible Replacement
- Chapel HVAC Replacement / Entry Concrete Replacement
- Chapel Upgrades
  - Entrance Doors to be Refinished
  - Bride & Groom Rooms Paint / Plaster Repair / Furniture
  - Interior Painting
- New Tractor – will allow in-house road repairs and other maintenance services to be performed at the cemetery and within town limits.



# Future Needs & SPLOST Projects

- Water System – Controlled by Fayette County
- Sewer System – Improvement Costs to be Determined
- Storm Water System – County – Intergovernmental Agreement
  - System Inspections
- Continue with the 2017 SPLOST Program
  - Hwy 85 Connector / Brooks Rd / Gable Rd. Improvements
  - Hwy 85 Connector Sidewalk / Curb Improvements
- Continue with the 2023 SPLOST Program
  - Storm Water, Cemetery Expansion, Aubrey Park, Market Hall Renovations, and Library Upgrades, Hwy 85 Connector / Brooks Rd / Gable Rd Intersection Improvements

# Consumer Price Index, South Region May 2026



Jul 2025	2.3
Aug 2025	2.6
Sep 2025	2.7
Oct 2025	-
Nov 2025	2.2
Dec 2025	2.2
Jan 2026	1.9
Feb 2026	1.8
Mar 2026	3.0
Apr 2026	3.6
May 2026	3.9



# FY2026 vs FY2027

- Millage - No change – Remains the same
- Revenue – @ 14.49% increase vs FY 2026
  - Tax Revenue \$15k
  - LMIG \$23k
  - Cemetery Sales \$6k
  - Permits \$1k
  - Interest Earned \$1,900
  - Fund Balance \$8,478
- Expense - @ 14.49% increase vs FY2026
  - Administration \$6,917
  - Cemetery \$1k
  - Library \$1k
  - Capital Projects \$10k
  - LMIG \$32,937

## FY2027 Budget Amendment – Cost of Living Adjustment (COLA)



Mayor Pro-Tem Scott Israel inquired whether a Cost-of-Living Adjustment (COLA) was included in the proposed FY2027 Budget.

Staff confirmed that no COLA had been included in the proposed budget.

Mayor Pro-Tem Israel requested consideration of a 2% COLA funded through available Fund Balance.

Council Member Bishop Watts & Council Member Brian Davis made a motion to add a 2% COLA to the FY2027 Budget using available Fund Balance dollars.

Council Member Sara Nelson seconded the motion.

The motion passed unanimously.



# QUESTIONS?