

FY2026 Amended Budget

Adopted by Unanimous Vote on
October 19, 2026



ORIGINAL GENERAL FUND BUDGET

\$479,241

Adopted before the fiscal year began

YEAR-END ACTUAL RESULTS

June 30, 2026

Results shown through fiscal year end

October 19, 2026 Council Meeting

A concise summary of original budget compared to actual revenues and expenditures.



Purpose of the FY2026 Amended Budget

The FY2026 amendment aligns the adopted budget with actual year-end financial activity and documents the Town's final General Fund position.



Georgia law allows local governments to amend their budgets to adapt to changing governmental needs. Increases in appropriations at the legal level of control require approval by the governing authority and adoption by ordinance or resolution.



FY2026 General Fund – Year-End Snapshot

ORIGINAL BUDGET

\$479,241

Revenues and expenditures

ACTUAL REVENUE

\$590,334

+\$111,093 vs. budget

ACTUAL EXPENSES

\$585,000

+\$105,759 vs. budget

YEAR-END SURPLUS

\$5,334

Revenue above expenses

Bottom Line

Actual revenue exceeded actual expenditures by approximately \$5,334, resulting in a positive year-end position rather than the use of fund balance.

\$590,334 actual revenue – \$585,000 actual expenditures = \$5,334 surplus



Significant Revenue Increases

Total revenue above budget: \$111,093

General Fund taxes	+\$30,367
LMIG	+\$26,390
Other income / 115th Celebration	+\$26,366
Rental income	+\$13,267
Cemetery lot sales	+\$10,375

Higher revenue helped offset increased expenditures.

Selected increases shown; other revenue variances are not listed.



Significant Expenditure Increases

Net expenditures above budget: \$105,759

Administration	+\$46,138	Celebration, insurance, records, training, supplies and certification pay.
Public Works	+\$32,519	Ruth Woods Way and higher repair and maintenance costs.
ARPA	+\$17,814	Budget category added following the FY2025 audit.
LMIG	+\$13,670	\$37,070 actual expenditures compared with \$23,400 budgeted.

Selected increases total \$110,141, partially offset by other categories that came in under budget.



FY2026 Budget Amendments

General Fund revenues **\$479,241 → \$590,334**

General Fund expenditures **\$479,241 → \$585,000**

Recognize significant revenue and expenditure variances.

Year-end General Fund surplus **\$5,334**



Questions?

Approved Amendment to the Approved FY2026 Budget – Town of Brooks
