

# TOWN OF BROOKS

FY2026 Budget

First Reading – May 19, 2025

**Second Reading & Adoption – June 16, 2025**

All Funds



# Municipal Incorporation



Becoming an incorporated entity has numerous advantages but also carries various responsibilities. In Georgia, municipal corporations (regardless of geographic size or population), are responsible for complying with a host of administrative, reporting, and record-keeping laws including those related to comprehensive planning, solid waste, management planning, financial management, ethics, open meetings/open records, and election laws. These laws need to be understood by residents of the area interested in incorporation because once the charter is granted, one (or more) qualified administrative staff person(s) must be able to take over the record-keeping requirements.

# Town of Brooks



- Qualified Local Government Requirements:
  - Financial Management and Reporting
  - Planning – Land Use Plan – updated every five (5) years, next update 2027
    - Zoning – reviewed annually and updated as needed
  - Compliance with:
    - Atlanta Regional Commission (ARC)
    - Department of Community Affairs (DCA) – Annual Finance Report
    - Environmental Protection Division (EPD) – Fayette County Audited every seven (7) years
      - Water
      - Wastewater
      - Stormwater
    - Georgia Department of Transportation (GDOT)
    - Title VI – Nondiscrimination
    - Americans with Disability Act (ADA)
    - Georgia Municipal Association (GMA)
      - Georgia Interlocal Risk Management Agency (GIRMA) – Risk Management inspections

# Governmental Funds



- General Fund:
  - Administration: Computer Subscriptions, Dues, Elections, 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: Capital Improvements
- LMIG – Local Maintenance and Improvement Grant – Road improvement projects, funds restricted
- 2017 SPLOST– Ended June 2023 – Available funds for referendum projects \$425,353
  - Intersection Improvements
- 2023 SPLOST – Begun July 2023 – Balance as of June 11<sup>th</sup> \$303,406
  - Culvert Replacement, Sidewalks, Intersection Improvement, Road Resurfacing, Cemetery Expansion, and Library Upgrades

# Proposed FY2026 Budget All Funds

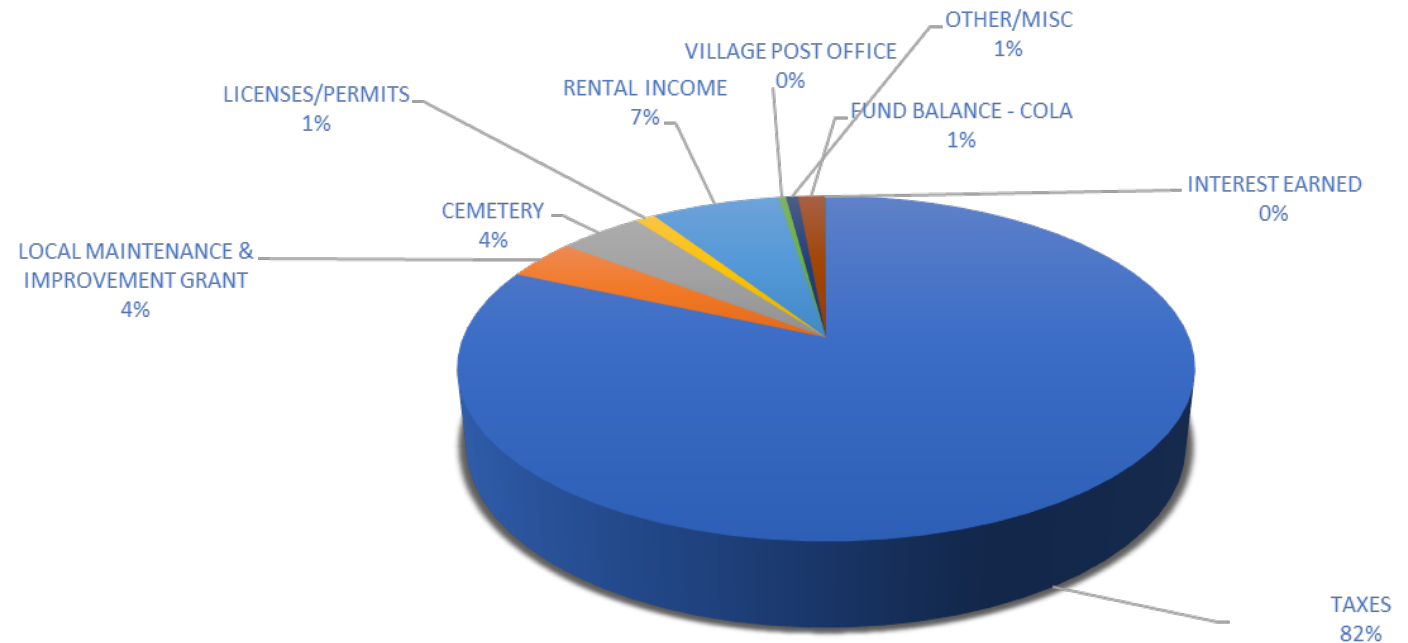


GENERAL	\$ 479,241
2023 SPLOST	\$ 150,000
<b>GOVERNMENTAL</b>	<b>\$ 629,241</b>
WATER & SEWER	\$ 4,000
SOLID WASTE	\$ 27,000
STORMWATER	\$ 12,000
<b>ENTERPRISE</b>	<b>\$ 43,000</b>

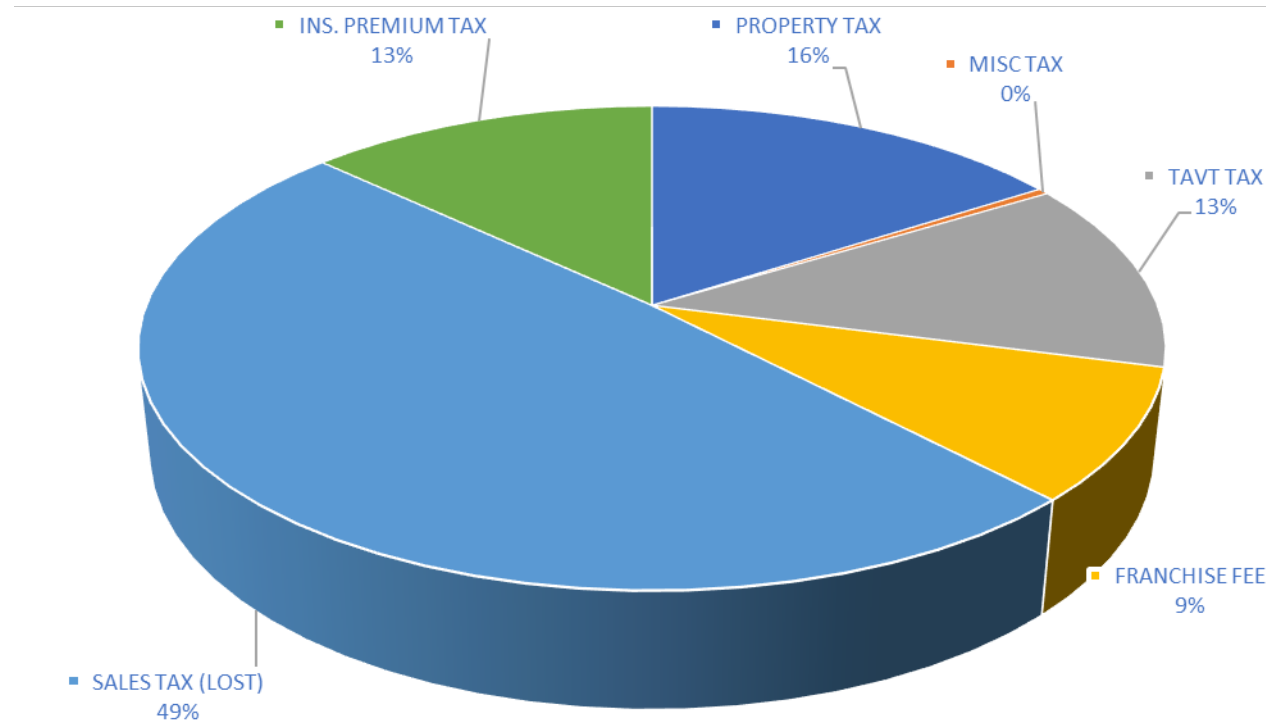
# General Fund Proposed FY 2026 Revenue



TAXES	\$ 391,169
LOCAL MAINTENANCE & IMPROVEMENT GRANT	\$ 18,000
CEMETERY	\$ 21,000
LICENSES/PERMITS	\$ 5,000
RENTAL INCOME	\$ 32,250
VILLAGE POST OFFICE	\$ 1,800
OTHER/MISC	\$ 3,000
FUND BALANCE - COLA	\$ 6,522
INTEREST EARNED	\$ 500
<b>TOTAL</b>	<b>\$ 479,241</b>



# General Fund Proposed FY 2026 Tax Revenue by Type



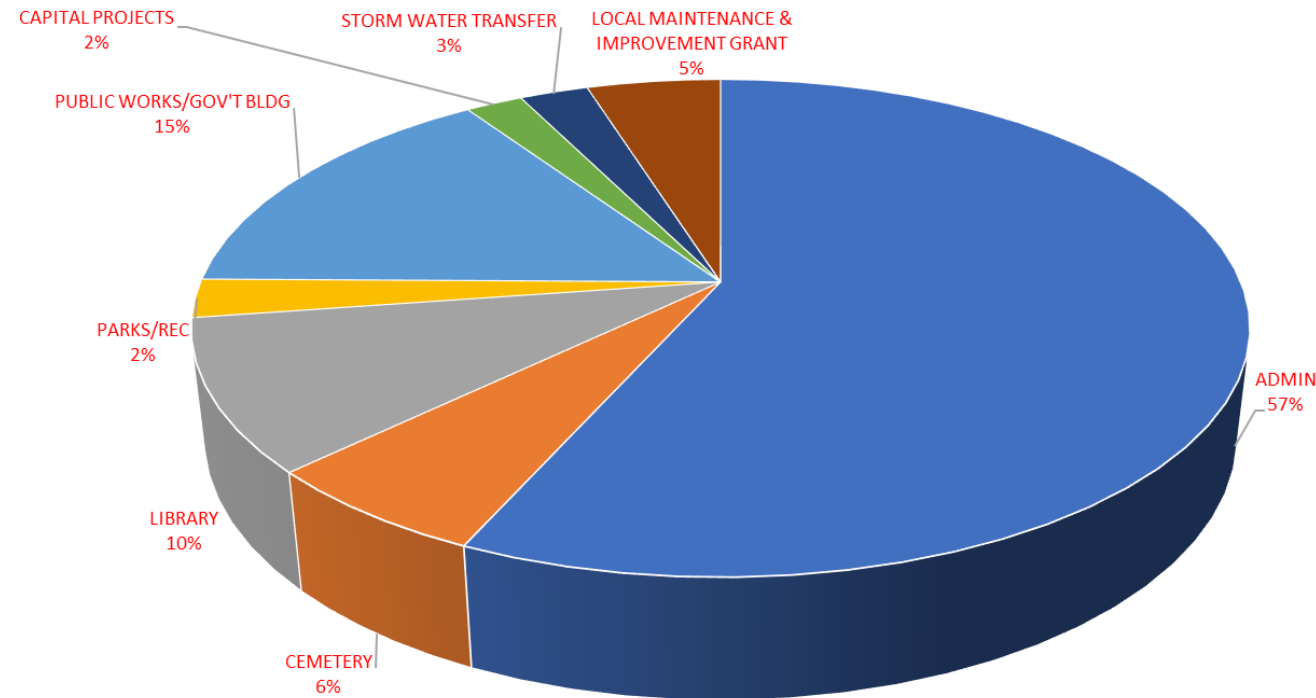
\$391,169

PROPOSED FY2026 BUDGET – TOWN OF BROOKS

# General Fund Proposed FY2026 Expenses



ADMIN	\$ 271,825
CEMETERY	\$ 29,380
LIBRARY	\$ 47,145
PARKS/REC	\$ 12,000
PUBLIC WORKS/GOV'T BLDG	\$ 73,491
CAPITAL PROJECTS	\$ 10,000
STORM WATER TRANSFER	\$ 12,000
LOCAL MAINTENANCE & IMPROVEMENT GRANT	\$ 23,400
<b>Total</b>	<b>\$ 479,241</b>

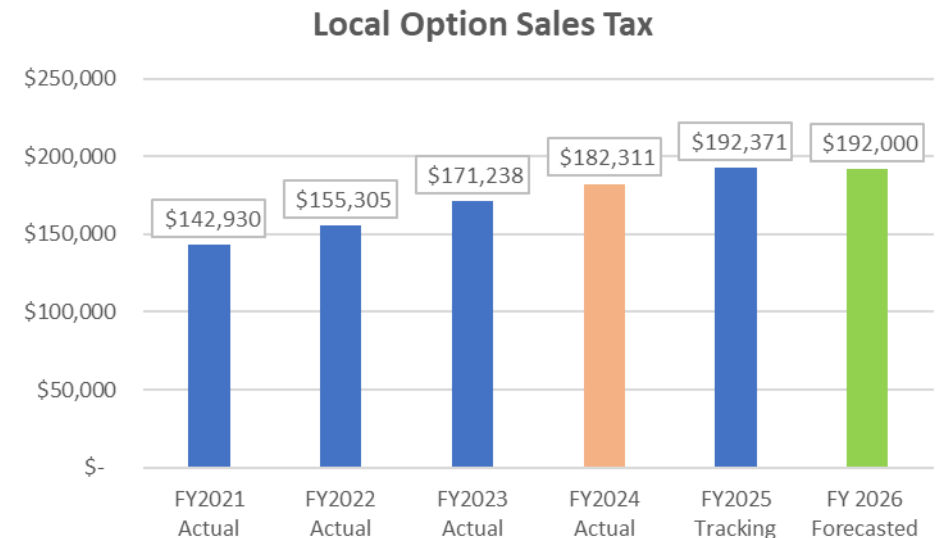




# General Fund FY 2026 Millage Rate



- FY2026 Property Tax revenue is based on a 1.129 millage rate valued at \$62,069 (value of 1 mill is \$54,977).
- Anticipated increased revenue for Cemetery, Franchise Tax Fees, Insurance Tax Premiums, and Local Option Sales Tax (LOST), allowing the millage rate to remain at 1.129 mills.



# General Fund & SPLOST FY2026 Expenses



- Utilities, computer subscriptions, cost of goods, and services have been budgeted with increases to cover continued price increases. Property and liability insurance is budgeted 19.3% higher than FY2025 due to the increase the Town received in May for the 2025-2026 premium.
- Capital Improvements
  - Market Hall Roof Repair or Replacement
    - The current budget for Capital Improvements is \$10,000. If a roof replacement is required, fund balance dollars will be utilized to cover the replacement cost, exceeding the \$10,000 budgeted amount.
- SPLOST Projects
  - 2017 SPLOST
    - Road Improvements
  - 2023 SPLOST
    - Culvert Replacement, Sidewalks, Intersection Improvement, Road Resurfacing, Cemetery Expansion, and Library Upgrades



# FY2026 Proposed Project & Program Funds Allocated Out of General Fund

- \$10,000 – Capital Improvement Projects
  - Market Hall Roof Repair/Replacement – and/or
  - Emergency repairs over \$5k as needed
- \$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
- \$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

# FY2026 – ARPA



ARPA – “American Rescue Plan Act” was signed into law on March 21, 2021, due to COVID-19

ARPA funds can be used to respond to natural disasters, build critical infrastructure, support community development, and invest in water, sewer, and broadband infrastructure.

All ARPA funds must be spent by 12/31/2026

Projects to utilize the available funds of \$101,019:

- McIntosh Rd / Hwy 85 Connector Pedestrian Crossing
- Installation of Surface Parking along Church Alley



# Budget FY2026 - 2023 SPLOST FUND



## REVENUES

TAXES	\$ 150,000
<b>TOTAL:</b>	<b>\$ 150,000</b>

## EXPENDITURES

APPROVED SPLOST PROJECTS	\$ 150,000
<b>TOTAL</b>	<b>\$ 150,000</b>

# FY2026 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>

# FY2026 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 and Banners on Main Street
- Hardy Hall – Curtains / Shades / Painting / Furniture
- Market Hall Roof Repairs / Possible Replacement
- Chapel HVAC Replacement
- Chapel Upgrades
  - Entrance Doors to be Refinished
  - Pews to be Refinished
  - Bride & Groom Rooms
  - Painting
- Liberty Tech Access Road





# Future Needs & SPLOST Projects

- Water System – \$4,500,000 to replace system
- Sewer System – Improvement Costs to be Determined
- Storm Water System – County – Intergovernmental Agreement
  - System Inspections
- Continue with the 2017 SPLOST Program
  - Intersection Improvement
- Continue with the 2023 SPLOST Program
  - Storm Water, Sidewalks, Intersection Improvement, Road Resurfacing, Cemetery Expansion, and Library Upgrades

# FY2025 vs FY2026



- FY2026 revenue and expense proposed balanced budget reflects a 7.3% increase vs. FY2025 due to overall utility and vendor price increases, increased administrative costs, proposed capital improvement projects, a 19.3% increase from GIRMA, and COLA.
- LOST anticipated revenue increased from \$170k to \$192k
- The revenue budget for cemetery plots increased from \$6k to \$21k as Section 3 is now available for purchase. FY2024 and FY2025 revenue support the increase in anticipated revenue.



# QUESTIONS?

# Mayor & Council



- *The COLA of 2.93% for the Town Staff that was approved by Council to be added to the proposed budget during the first reading has been added to the budget presented this evening.*
- *The Town Staff asks for approval of the FY2026 as presented this evening.*