AN ORDINANCE ADOPTING A BUDGET FOR THE FISCAL YEAR 2027 FOR EACH FUND OF THE CITY OF GRAYSON, APPROPRIATING THE AMOUNTS SHOWN IN THE FOLLOWING SCHEDULES FOR SELECTED FUNDS; ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES BASED ON THE ESTIMATED FISCAL YEAR 2027 REVENUES; AFFIRMING THAT EXPENDITURES IN EACH DEPARTMENT MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.

WHEREAS, the Mayor and Council of the City of Grayson ("Council") is the governing authority of said City; and

WHEREAS, the City Administrator has presented a Proposed Budget which outlines the city's financial plan for said fiscal year which includes all projected revenues and allowable expenditures; and

WHEREAS, advertised public hearings have been held on the Fiscal Year 2027 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Mayor and Council decrees that the Fiscal Year 2027 Proposed Budget specified in Attachment A shall in all cases apply to and control the financial affairs of city departments and all other agencies subject to the budgetary and fiscal control of the governing authority; and

WHEREAS, the Mayor and Council may authorize and enact adjustments and amendments to appropriations as to balance revenues and expenditures; and

WHEREAS, each of the funds has a balanced budget, such that anticipated funding sources equal proposed expenditures;

NOW, THEREFORE, THE MAYOR AND COUNCIL OF THE CITY OF GRAYSON HEREBY ORDAINS that this budget is hereby adopted specifying the anticipated funding sources for each fund and making appropriations for proposed expenditures to the departments or agencies named in each fund as specified in Attachment A; and

BE IT FURTHER ORDAINED that expenditures of any operating budget fund shall not exceed the appropriations authorized by this budget ordinance and any amendments thereto or actual funding sources, whichever is less; and

BE IT FURTHER ORDAINED that all expenditures of any operating budget fund are subject to the policies as established by the Mayor and Council and City Administrator; and

BE IT FURTHER ORDAINED that the Five-Year Capital Project Plan as specified in Attachment A is accepted and Fiscal Year 2027 projects approved, as specified herein; and

BE IT FURTHER ORDAINED that transfers of appropriations in any fund among the various categories within a department shall require only the approval of the City Administrator so long as the total budget for each department is not increased; and

BE IT FURTHER ORDAINED that the 2027 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: Any increase in appropriations in any Fund for a department, whether through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the Mayor and Council, except in the following cases where authority is granted to:

I. The City Administrator to:

(a) set fee structures provided that they are not restricted by rate setting policies and agreements approved by the Mayor and Council;

(b) transfer funds from Department budgets to establish Capital Projects;

(c) transfer funds within a capital project from fund or program contingencies and/or savings in existing projects to establish new projects;

(d) authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Mayor and Council; and

(e) adjust revenue and appropriation budgets to capital projects as necessary to incorporate grant awards previously approved by the Mayor and Council.

BE IT FURTHER ORDAINED that such amendments shall be recognized as approved changes to this ordinance in accordance with O.C.G.A. 36-81-3. These authorities for transfers of appropriations shall not be used as an alternative to the normal budget process and are intended to be used only when necessary to facilitate the orderly management of projects and/or programs; transfers approved under these authorities may not be used to change the approved scope or the objective of any capital project; and

BE IT FURTHER ORDAINED that the City Council intends to maintain the City's Maintenance and Operations millage rate at 1.985.

IT IS SO RESOLVED THIS 3 day of August, 2026

Allison Wilkerson, Mayor

ATTEST:

Heydi Ortiz, City Clerk

Attachment A

General Fund

Revenue Category	Proposed FY27 Budget
Taxes	2,011,562
Licenses and Permits	82,400
Charges for Services	25,100
Investment Income	140,000
Miscellaneous Revenues	44,000
Budgeted Use of Reserves	2,769,833
Total General Fund Revenues	**$5,072,895**
Expenditure Category	
Legislative	14,000
Elections	10,000
General Adminstration	666,850
General Adminstration-Capital Outlay	2,860,000
Public Works/Streets	390,000
Sanitation	340,000
Parks & Rec	286,913
Community Engagement	319,800
Planning & Zoning	161,000
Other Financing Uses-Transfers Out	24,332
Total General Fund Expenditures	**$5,072,895**
General Fund Budgeted Surplus (Deficit)	**$0**

SPLOST2017 Fund

Revenue Category	Proposed FY27 Budget
Intergovernmental	$ 56,776
Investment Income	15,000
Other Financing Sources-Transfer In	24,332
Budgeted Use of Reserves	308,122
Total SPLOST2017 Fund Revenues	**$ 404,230**
Expenditure Category	
Public Works/Streets	$ 54,230
Parks & Rec	350,000
Total SPLOST2017 Fund Expenditures	**$ 404,230**
SPLOST2017 Fund Budgeted Surplus (Deficit)	**$ -**

Attachment A

SPLOST2023 Fund

	Proposed FY27 Budget
Revenue Category	
Intergovernmental	$ 1,100,000
Investment Income	85,000
Budgeted Use of Reserves	671,925
Total SPLOST2023 Fund Revenues	**$ 1,856,925**
Expenditure Category	
Public Works/Streets	1,036,925
Parks & Rec	820,000
Nondepartmental-Budgeted Surplus	$ -
Total SPLOST2023 Fund Expenditures	**$ 1,856,925**
SPLOST2023 Fund Budgeted Surplus (Deficit)	$ -

Capital Project Budget

Project (New)	Fund	Proposed FY27 Budget
City Hall Planning & Design, Site Preparation, Construction	General	2,850,000
Park Improvments / Access impr. & overflow parking	SPLOST2017	250,000
Park Improvments / New sidewalks	SPLOST2023	50,000
Park Improvemenets / Pervious paver maintenance	SPLOST2023	50,000
New Play Equipment	SPLOST2023	30,000
Britt Street Realignment Construction	SPLOST2023	550,000
Concert Venue Upgrades / New artificial turf seating area	SPLOST2023	250,000
Concert Venue Upgrades / New drainage underneath	SPLOST2023	10,000
Concert Venue Upgrades / Decorative fence enclosure	SPLOST2023	50,000
Concert Venue Upgrades / Outdoor audio / PA system	SPLOST2023	25,000
Concert Venue Upgrades / Food truck pad(s)	SPLOST2023	15,000
Recreation/Events Equipment Storage / Racks/mezzanine	SPLOST2023	5,000
Paving	SPLOST2023	100,000
Roadway Stormwater Repairs	SPLOST2023	60,000
Total Capital Project Budget		**$ 4,295,000**