



City of Clarkston, Georgia FY 2026 BUDGET PROPOSAL

Presented by:

ChaQuias Miller-Thornton

Chief Executive/Chief Financial Officer

Presented: October 28, 2025, Updated: Oct 31, 2025



INTRODUCTION

Part I, ARTICLE IV. - FISCAL ADMINISTRATION of the City of Clarkston's Chart, Sec. 4.02. provides that the City manager is to submit an annual proposed budget for the next fiscal, including a budget message that explains the budget both in fiscal terms and in terms of the work programs.

Manager's Statement

The FY 2026 Budget Proposal document represents the City Manager's presentation of the City of Clarkston's FY2026 budget estimates by Fund, per Line-Item Detail, and as proposed for operations, programs and services to be performed and implemented by the City. The intent of this proposal is to reflect the expressed vision for Clarkston's ensuing fiscal year as set forth by the Mayor and Council and as shared by our citizens. As your City Manager and CFO, I am happy to present a fiscal year plan that will move our city towards sustainability and growth and that focuses on strengthening infrastructure, strategically implementing programs, and offering a sustainable approach to enhancing service delivery.



PURPOSE OF THE PROPOSED BUDGET



Sets Policy for Allocation of City Resources

One of the most important policy decisions that the City Council makes annually is the consideration and adoption of the operating budget.



Sets Priorities for Service and Programs

The budget represents the vision of the City Council and reflects the needs and desires of the community.



Guides Departmental Spending

The City's fiscal year budget is from January 1 - December 31. The budget provides a 12-month roadmap for the staff to follow.

THE FISCAL FOCUS



BUDGET TIMELINE

**June &
July 2025**

City Council Review

On October 7, 8, and 9th, 2025 budget review meetings were held with Mayor and subsets of the City Council.
On October 28th the city manager will present the 2026 budget proposal to Council.

**November
2025**

Adoption of Budget

FY2026 budget adoption is scheduled for Tues. Dec. 2nd.

Budget Work Sessions

City Manager held three budget work sessions with Department Heads and Managers to discuss current and upcoming revenue and expense projections.

**October
2025**

Public Hearings and Council Consideration

Public hearings to receive public comment on the FY2026 budget proposal are scheduled for Thurs. Nov 6th at 7pm and Thurs. Nov 25th at 7pm.

**December
2025**

BUDGET ADOPTION SCHEDULE

	Date	Action
	Tues. October 28 th , 2025	FY2026 Budget Proposal Presentation - Special Called 6pm
	Thurs. November 6 th , 2025	FY2026 Budget Proposal - Public Hearing 7pm
	Tues. November 25 th , 2025	FY2026 Budget Proposal - Public Hearing 7pm
	Tues. December 2 nd , 2025	FY2026 Budget Adoption



PROPOSED FY26 BUDGET PLAN

General Fund (Operations and Maintenance)

- Assumes a current Millage Rate of 15.890 (as adopted in June 2025) with a 2% increase in property valuations.
- Includes a maintained reduction in workforce and workforce expense as established during 2025 millage rate adoption time.
- Does not include a cost of living adjustment for employees. (TBD by Council Action) The City Manager recommends performance-based increase scenario.
- Does not consider compensation study findings. The City Manager recommends implementationi review at April 1, 2026.
- Does not include implementation of the Compensation Study to include hybrid-parity considerations
- Includes planning for future annexation, facilities, and city-wide comprehensive strategies.

Stormwater Fund

- Includes increase in stormwater fee revenue with 2025 increase in stormwater fee assessments.

SPLOST Fund

- SPLOST I and II Program Funding (Infrastructure Improvements)
- SPLOST II Program Funding (Parks and Recreation Master Plan)

ARPA (Coronavirus Relief) Fund

- Includes final allocation of American Rescue Plan Act funding - required by Federal Treasury guideline to be expended no later than December 31, 2026.

FY2026 GENERAL FUND SUMMARY



The Proposed Fiscal Year 2026 General Fund Budget Totals \$10,492,451 Million

REVENUE	2024 Unaudited Budget	2025 Adopted Budget	2025 Amended Budget	2026 Proposed Budget
Taxes	7,082,315	9,068,558	8,238,374	8,596,431
Licenses & Permits	361,007	468,651	468,651	430,840
Intergovernmental	-	-	-	-
Charges for Services	89,456	136,193	136,193	100,983
Fines and Forfeitures	292,900	273,821	273,821	346,047
Investment Income	-	-	-	-
Private Grants	1,150	-	-	-
Miscellaneous Revenue	123,503	113,288	113,288	93,240
Other Financing Sources		45,000	45,000	150,000
TOTAL CURRENT REVENUE	7,950,331	10,105,511	9,275,327	9,717,541
Transfers To DDA				
Transfer to Debt Service				
Transfer from ARPA (General O&M)			159,556	605,221
Transfer from StormWater				131,027
From Fund Balance		80,000	345,668	38,662
To Fund Balance				
TOTAL GENERAL FUND REVENUE	7,950,331	10,185,511	9,780,551	10,492,451
EXPENDITURES				
City Council	-	-	-	165,360
Mayor	-	-	-	48,327
Admin	2,097,060	2,500,776	2,232,616	2,286,117
Building & Grounds	250,393	668,208	668,208	761,706
Municipal Court	376,086	453,217	459,620	510,620
Public Safety	2,912,809	3,185,162	3,182,734	3,177,245
Public Works	1,171,873	1,315,242	1,234,714	1,348,499
Parks	251,966	440,810	404,929	335,377
Planning & Development	705,315	1,000,834	976,468	1,385,612
Debt Service	656,987	621,262	621,262	473,588
TOTAL GENERAL FUND EXPENDITURES	8,422,489	10,185,511	9,780,551	10,492,451
Over/Deficit	(472,157)	-	-	\$ 0

A balanced budget of \$10,492,451 in revenue expectation with an estimated (offsetting) \$10,492,451 in expenditure expectation is presented.

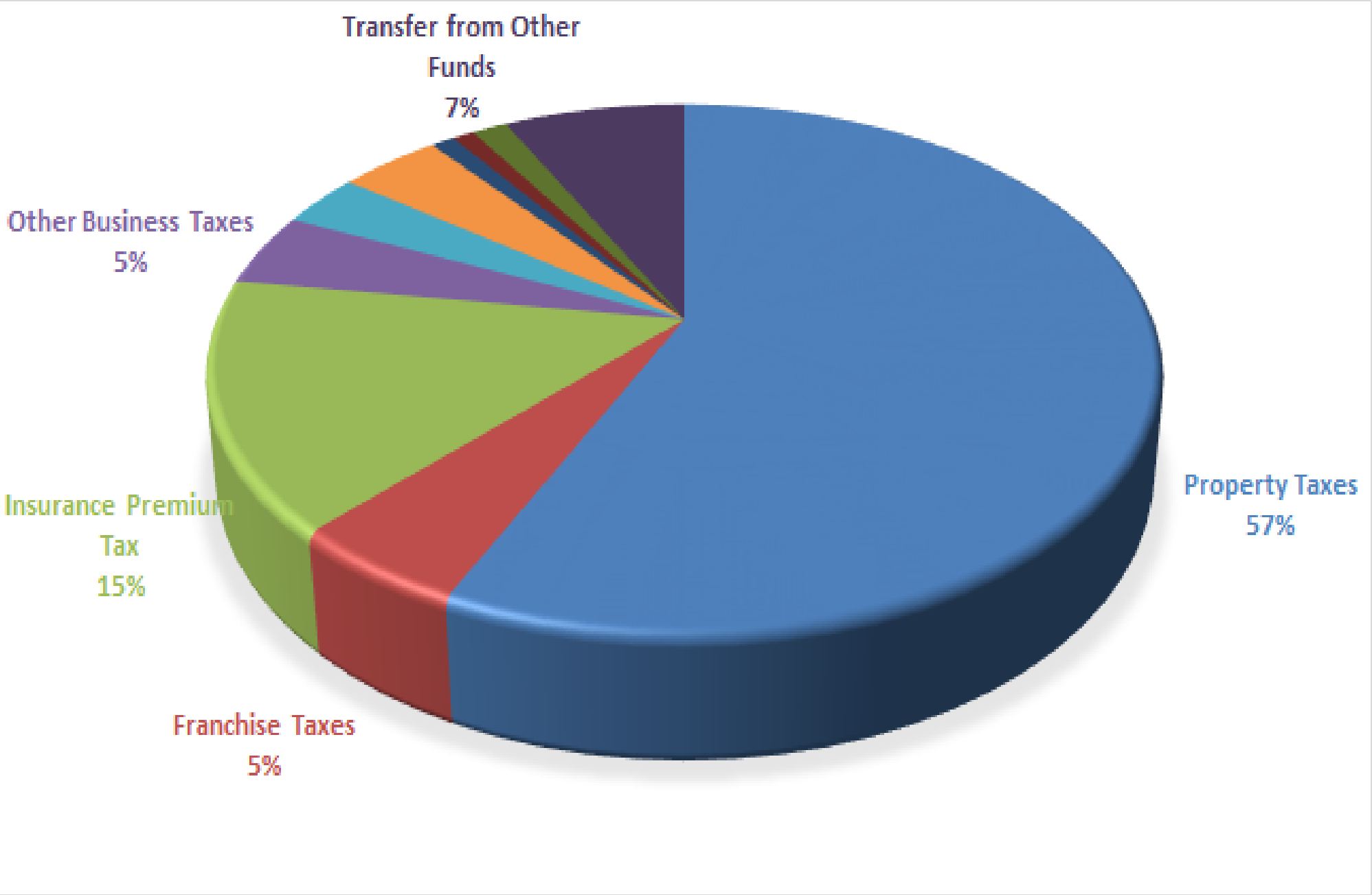
The amount of FY2026 estimated revenue exceeds previous year's revenue (as amended to-date) in the amount of \$711,900.

The amount of FY2026 estimated expenditures exceeds previous year's expenditures (as amended to-date) in the amount of \$711,900.

\$605,221 is estimated to be transferred from the American Rescue Plan Act (ARPA) Fund. \$131,027 is estimated in transferred from the Stormwater Fund and \$38,662 is estimated as the necessary subsidy from the General Fund Reserve Fund Balance.

FY2026 GF REVENUE SUMMARY

The Proposed Fiscal Year 2026 General Fund Revenue is Estimated at \$10,492,451 Million



REVENUE	2026
Property Taxes	\$ 5,975,774
Franchise Taxes	\$ 546,397
Insurance Premium Tax	\$ 1,605,229
Other Business Taxes	\$ 469,031
Court Fines/Fees	\$ 346,047
Licenses and Permits	\$ 430,840
Charges for Services	\$ 100,983
Msc. Revenues	\$ 93,240
Other Financing Sources	\$ 150,000
Transfer from Other Funds	\$ 774,910
	\$ 10,492,451

FY2025-26 GF REVENUE COMPARISON



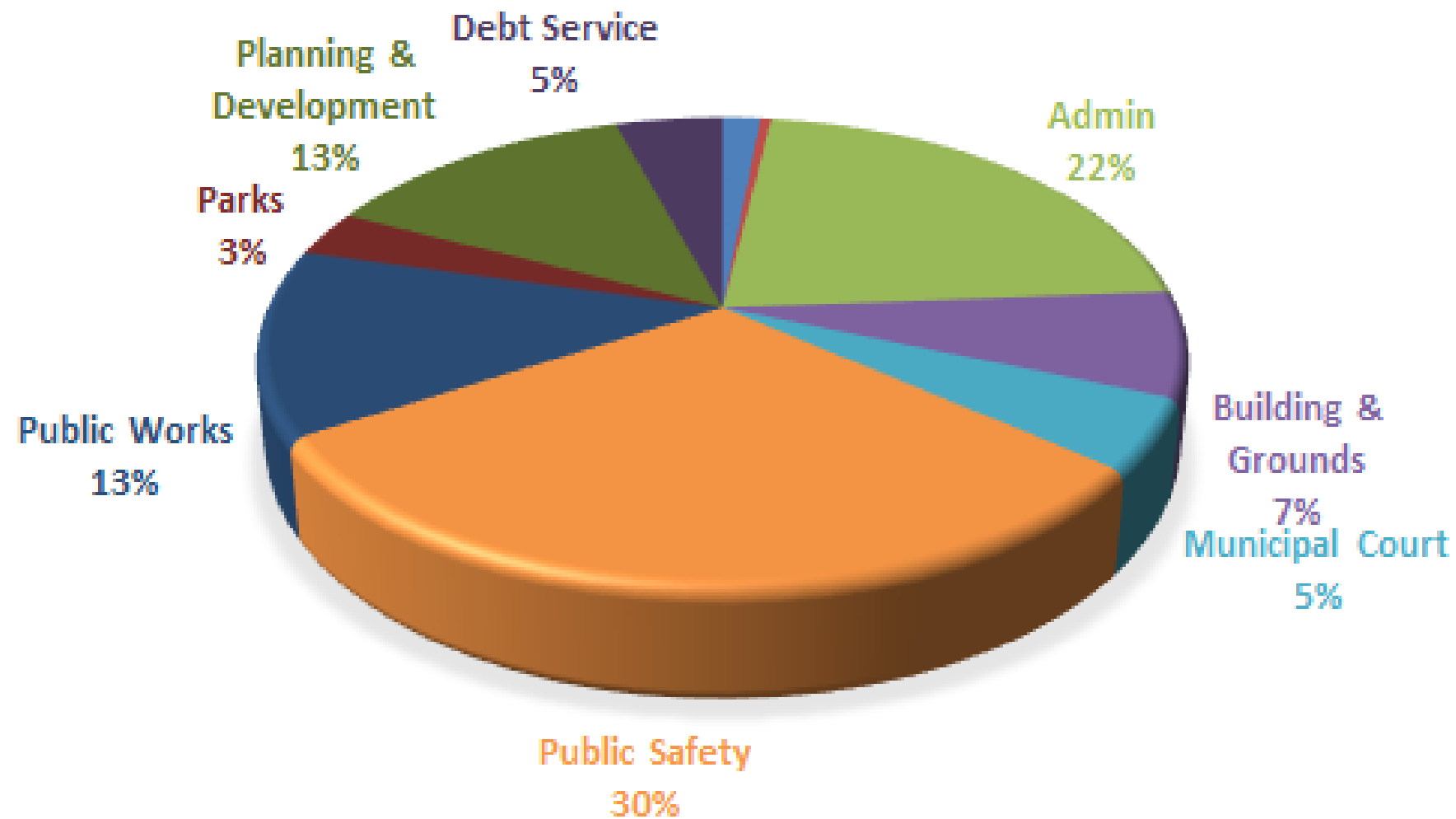
REVENUE	2025		2026		Variance
Property Taxes	\$	5,848,781	\$	5,975,774	\$ 126,993
Franchise Taxes	\$	520,437	\$	546,397	\$ 25,960
Insurance Premium Tax	\$	1,359,600	\$	1,605,229	\$ 245,629
Other Business Taxes	\$	509,556	\$	469,031	\$ (40,525)
Court Fines/Fees	\$	273,821	\$	346,047	\$ 72,226
Licenses and Permits	\$	468,651	\$	430,840	\$ (37,811)
Charges for Services	\$	136,193	\$	100,983	\$ (35,210)
Msc. Revenues	\$	113,288	\$	93,240	\$ (20,048)
Other Financing Sources	\$	45,000	\$	150,000	\$ 105,000
Transfer from Other Funds	\$	505,224	\$	774,910	\$ 269,686
	\$	9,780,551	\$	10,492,451	\$ 711,900

FY2026 GF EXPENDITURE SUMMARY

The Proposed Fiscal Year 2026 General Fund Expense Totals \$10,492,451 Million



FY2026 GF EXPENDITURES BY %



EXPENDITURES	2026
City Council	\$ 165,360
Mayor	\$ 48,327
Admin	\$ 2,286,117
Building & Grounds	\$ 761,706
Municipal Court	\$ 510,620
Public Safety	\$ 3,177,245
Public Works	\$ 1,348,499
Parks	\$ 335,377
Planning & Development	\$ 1,385,612
Debt Service	\$ 473,588
	\$ 10,492,451

FY2025-26 GF EXPENDITURE COMPARISON



EXPENDITURES	2025	2026	Variance
City Council	\$ -	\$ 165,360	\$ 165,360
Mayor	\$ -	\$ 48,327	\$ 48,327
Admin	\$ 2,232,616	\$ 2,286,117	\$ 53,501
Building & Grounds	\$ 668,208	\$ 761,706	\$ 93,498
Municipal Court	\$ 459,620	\$ 510,620	\$ 51,000
Public Safety	\$ 3,182,734	\$ 3,177,245	\$ (5,489)
Public Works	\$ 1,234,714	\$ 1,348,499	\$ 113,785
Parks	\$ 404,929	\$ 335,377	\$ (69,552)
Planning & Development	\$ 976,468	\$ 1,385,612	\$ 409,144
Debt Service	\$ 621,262	\$ 473,588	\$ (147,674)
	\$ 9,780,551	\$ 10,492,451	\$ 711,900

OTHER FUNDS



FUND	2026 REVENUE	2026 EXPENSE
DEBT SERVICE	\$473,588	\$473,588
ARPA (CORONAVIRUS RELIEF) - 260	Remaining Revenue \$605,221	Transfer to GF \$605,221
SANITATION - 540	\$370,000	\$370,000
STORMWATER - 500	\$615,010	\$615,010
CAPITAL PROJECTS	NO BUDGET - CAPITAL HELD IN SPLOST I/II	NO BUDGET - CAPITAL HELD IN SPLOST I/II
HOST - 330	NO BUDGET	NO BUDGET

FACILITIES, GROWTH, AND STRATEGIC PLANNING

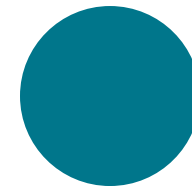
The City Manager recommends the following plans and initiatives to assist in moving the city towards strategic growth, stronger service and sustainability.

- **Annexation Study \$50,000**
- **Comprehensive Plan - \$150,000**
- **Digitization of Files - \$15,000**
- **Facilities Master Plan - \$50,000**
- **Interpretation Projects - \$20,000**
- **Livable Centers Initiative (LCI) - \$40,000**
- **City-wide Strategic Planning - \$30,000**
- **Parks and Recreation Planning - \$TBD by Master Plan**

FY2026 Budget Proposal



THANK YOU & QUESTIONS



ChaQuias Miller-Thornton,
City Manager



Visit our website

www.clarkstonga.gov