CITY OF HELEN, GEORGIA
ORDINANCE 26-06-01

AN ORDINANCE OF THE CITY OF HELEN GEORGIA, MAKING APPROPRIATIONS FOR THE 2026-2027 FISCAL YEAR

Whereas, the City Manager has proposed a budget for the municipal fiscal year beginning July 1, 2026 and ending June 30, 2027, and

Whereas, the City Commission has reviewed and revised the proposed budget after soliciting citizen comment in conformity with State of Georgia statutes; and

Whereas, the City Commission further announced the following objectives for the fiscal year aforesaid,

(1) To make certain capital improvements to the municipal infrastructure including roads, streets, bridges and sidewalks, parks, water and wastewater, public buildings and grounds, acquisition of equipment and vehicles, acquisition and/or improvement of computer and communications information equipment, and system infrastructure and upgrades subject to the availability of Special Purpose Local Option Sales Tax.

(2) To contract with the Alpine Helen/White County Convention and Visitors Bureau for operation and maintenance of the Alpine Helen/White County Convention and Visitor's Bureau and for advertising and promotion of the City of Helen.

Now, therefore be it ordained, by the Helen City Commission, the governing authority for the City of Helen, Georgia that the following appropriations are made for fiscal year 2026/2027:

Now, therefore be it further ordained that the City of Helen is appropriating a portion of the budgeted Hotel/Motel Excise Tax revenue to the advertisement and promotion of the City of Helen by remitting to the Alpine Helen/White County Convention and Visitors Bureau forty percent (40%) of five eighths (5/8) and fifty percent (50%) of three eighths (3/8) of the total Hotel/Motel Tax revenue collected, pursuant to O.C.G.A. Section 48-13-51(b) and local ordinances.

It is hereby further ordained, by the City of Helen Commission, that any ordinance or resolution previously existing or inconsistent with or in conflict with this ordinance are repealed in their entirety, or repealed partially to the extent of the conflict or inconsistency of the previous ordinance.

It is hereby further ordained, by the City of Helen Commission, that this ordinance shall become effective upon the official approval by a majority of the Helen City Commission.

This ordinance duly approved by the Helen City Commission this 25th day of June 2026.

Mervin Barbree II

Mervin Barbree II, Mayor Pro Tem

(SEAL)

Attest: Mirinda Dispain

Mirinda Dispain, Deputy City Clerk

Approved as to form: ____________________

Carl Free, City Attorney

Approved and adopted:

CITY OF HELEN
ANNUAL BUDGET
FISCAL YEAR JULY 1, 2026 THRU JUNE 30, 2027

GENERAL FUND
GENERAL FUND REVENUE
FY 2026-2027

General Fund	$ 5,208,813.00
Interest Income	$ 240,000.00
TOTAL GENERAL FUND REVENUES	**$ 5,448,813.00**

GENERAL FUND EXPENDITURES
FY 2026-2027

General Overhead	$ 646,500.00
Administration	$ 636,850.00
City Commission	$ 20,100.00
Judicial Expense	$ 137,800.00
Community Relations	$ 50,000.00
Fire Department	$ 744,921.00
Information Technology	$ 85,250.00
Housing & Development	$ 279,370.00
Public Works	$ 1,018,514.00
Police Department	$ 1,753,408.00
Solid Waste	$ 76,100.00
TOTAL GENERAL FUND EXPENDITURES	**$ 5,448,813.00**

WATER AND WASTEWATER FUND
WATER AND WASTEWATER REVENUES
FY 2026-2027

Water and Wastewater Revenues	$ 1,731,250.00
Interest Income	$ 55,000.00
TOTAL WATER & WASTEWATER REVENUES	**$1,786,250.00**

WATER AND WASTEWATER EXPENSES
FY 2026-2027

Water & Wastewater Expenses	$ 1,697,103.00
TOTAL WATER & WASTEWATER EXPENSES	**$ 1,697,103.00**

Water and Wastewater Surplus	**$ 89,147.00**

HOTEL/MOTEL TAX FUND

HOTEL/MOTEL TAX FUND REVENUES

FY 2026-2027

Hotel/Motel Tax Revenue	$ 3,100,000.00
Interest Income	$ 25,750.00
TOTAL HOTEL/MOTEL REVENUES	**$ 3,125,750.00**

HOTEL/MOTEL TAX FUND EXPENDITURES

FY 2026-2027

Hotel/Motel Expenditures	$ 173,000.00
Projects	$ 434,000.00
Transfer to General Fund (60% of 5%)	$ 1,162,500.00
Contract with C.V.B. (40% of 5%)	$ 775,000.00
Contract with C.V.B. (50% of 3%)	$ 581,250.00
TOTAL HOTEL/MOTEL TAX EXPENDITURES	**$ 3,125,750.00**

2020 SPLOST FUND

2020 SPECIAL PURPOSE LOCAL OPTION SALES TAX REVENUES

FY 2026-2027

Interest Earned	$ 145,500.00
2020 SPLOST Revenues	$ 1,734,000.00
TOTAL 2020 SPLOST REVENUES	**$ 1,879,500.00**

2020 SPECIAL PURPOSE LOCAL OPTION SALES TAX EXPENDITURES

FY 2026-2027

2020 SPLOST Projects	$ 1,879,500.00
TOTAL 2020 SPLOST EXPENDITURES	**$ 1,879,500.00**

CONFISCATED ASSETS FUND

CONFISCATED ASSETS REVENUES

FY 2026-2027

Interest Income	$ 100.00
TOTAL CONFISCATED ASSETS REVENUES	**$ 100.00**

CONFISCATED ASSETS EXPENDITURES

FY 2026-2027

Confiscated Assets Expenditures	$ 100.00
TOTAL CONFISCATED ASSETS EXPENDITURES	**$ 100.00**

P.D. TECHNOLOGY FUND
P.D. TECHNOLOGY FUND REVENUE
FY 2026-2027

Police Dept Tech Fees	$ 17,850.00
Interest Income	$ 1,000.00
TOTAL P.D. TECH FUND REVENUE	**$ 18,850.00**

P.D. TECHNOLOGY FUND EXPENDITURES
FY 2026-2027

Police Dept Tech Expenditures	$ 18,850.00
TOTAL P.D. TECH FUND EXPENDITURES	**$ 18,850.00**

2021 CONSTRUCTION FUND
2021 CONSTRUCTION FUND REVENUE
FY 2026-2027

2021 Construction Bond Proceeds	$ 500,000.00
TOTAL 2021 CONSTRUCTION FUND REVENUE	**$ 500,000.00**

2021 CONSTRUCTION FUND EXPENDITURES
FY 2026-2027

2021 Construction Fund Projects	$ 500,000.00
TOTAL 2021 CONSTRUCTION FUND EXPENDITURES	**$ 500,000.00**

FLOATING LOCAL OPTION SALES TAX FUND
FLOATING LOCAL OPTION SALES TAX FUND REVENUE
FY 2026-2027

Floating Local Option Sales Tax	$ 233,733.00
Interest Income	$ 100.00
TOTAL FLOATING LOCAL OPTION SALES TAX FUND REVENUE	**$ 233,833.00**

FLOATING LOCAL OPTION SALES TAX FUND EXPENDITURES
FY 2026-2027

Transfer to General Fund	$ 233,833.00
TOTAL FLOATING LOCAL OPTION SALES TAX FUND EXPENDITURES	**$ 233,833.00**