FY26 BUDGET

ADOPTED



CITY OF CANTON

City of Canton
Fiscal Year 2026 Budget
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BUDGET COMPARISON

City of Canton
Fiscal Years 2025 & 2026
Budget Comparison

Fund	Fund Name	2025	2026	Change	
	REVENUES				
100	General Fund	$ 27,807,115	$ 30,527,380	$ 2,720,265	10%
201	Special Events Fund	-	405,884	405,884	0%
210	Confiscated Assets Fund	-	-	-	0%
230	ARPA Fund	19,995	-	(19,995)	-100%
270	TAD Fund	195,000	195,000	-	0%
275	Hotel/Motel Tax Fund	912,100	1,270,000	357,900	39%
280	Rental Car Tax Fund	454,000	235,384	(218,616)	-48%
220	Housing Fund	-	-	-	0%
310	Canton Building Authority	1,800,032	1,803,039	3,007	0%
322	SPLOST VII Fund	2,030,000	647,570	(1,382,430)	-68%
323	SPLOST VIII Fund	6,000,400	16,578,288	10,577,888	176%
355	Impact Fee Fund	1,767,005	5,067,247	3,300,242	187%
505	Water & Sewerage Fund	40,930,543	36,407,071	(4,523,472)	-11%
520	Storm Water Fund	648,306	652,466	4,160	1%
540	Sanitation Fund	631,629	636,698	5,069	1%
745	Municipal Court Fund	272,900	272,900	-	0%
		$ 83,469,025	**$ 94,698,927**	**$ 11,229,902**	**13%**
	EXPENDITURES				
100	General Fund	$ 27,807,115	$ 30,527,380	$ 2,720,265	10%
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MEMORANDUM

TO: Mayor Bill Grant
City Councilors

FROM: Mr. Billy Peppers, City Manager

CC: Mr. Nathan Ingram, Assistant City Manager
Ms. Annie Fortner, City Clerk
Mr. Ryan Luckett, Finance Director

DATE: July 3, 2025

RE: 2025 Millage Rate Recommendation & Fiscal Year 2026 Budget Proposal

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The City of Canton is set to proceed with the adoption of the property taxing millage rate and initiate the process of approving the Fiscal Year 2026 Operating Budget (October 1, 2025 through September 30, 2026). In accordance with the City's Charter, a copy of the Proposed Operating Budget and this memorandum related to the budget and millage rate are attached. Additional background information concerning the processes for adopting the millage rate, operating budget, and overall operations of the City of Canton is included in this memorandum. This information may be shared as needed, and any questions regarding processes, programming, and budgetary items can be directed to the budget team, including Assistant City Manager Nathan Ingram and Finance Director Ryan Luckett.

REQUIREMENTS

The City of Canton operates utilizing a variety of fund sources, including ad valorem taxes on real and personal property, sales taxes on consumable goods, enterprise fund revenues (from utilities such as Water, Wastewater, Stormwater and Sanitation), user fees (such as Hotel/Motel Taxes and Rental Car Taxes), fines through municipal court operations, and development related revenues through the imposition of Impact Fees. The City's Charter provides for the procedures related to the approval of the operating budget and for the adoption of a millage rate necessary to impose ad valorem taxation on real and personal property.

Below are the corresponding sections of the Charter related to property tax and the creation of the millage rate:

> ***Sec. 6.10. - Property tax.***
>
> *The city council may assess, levy and collect an ad valorem tax on all real and personal property within the corporate limits of the city that is subject to such taxation by the state and county. This tax is for the purpose of raising revenues to defray the costs of operating the city government, of providing governmental services, for the repayment of principal and interest on general obligations, and for any other public purpose as determined by the city council in its discretion.*

Sec. 6.11. - Millage rate; due dates; payment methods.

The city council, by ordinance, shall establish a millage rate for the city property tax, a due date, and the time period within which these taxes must be paid. The city council, by ordinance, may provide for the payment of these taxes by installments or in one lump sum, as well as authorize voluntary payment of taxes prior to the time when due.

In 2017, the City of Canton entered into an agreement with Cherokee County to collect City property taxes on behalf of the City. In accordance with this agreement, the City is required under the intergovernmental agreement to provide a millage rate to Cherokee County annually by August 1.

Below are the corresponding sections of the Charter related to the creation of the budget:

Sec. 2.29. - Powers and duties of the city manager.

The city manager shall be the chief administrative officer of the city. He shall be responsible to the city council for the administration of all city affairs placed in his charge by or under this Charter. As the chief administrative officer, the manager shall:

(5) Prepare and submit the annual operating budget and capital budget, including any and all requested substantiating detail supporting planned line-item revenues and expenditures, to the city council. The annual operating and capital budgets for the next fiscal year are to be submitted 75 days in advance of the start of the next fiscal year.

Sec. 6.25. - Submission of operating budget.

On or before a date fixed by the city council, but not later than 30 days prior to the beginning of each fiscal year, the city manager or his designee shall submit to the city council a proposed operating budget for the ensuing fiscal year. The budget shall be accompanied by a message from the city manager or his designee containing a statement of the general fiscal policies of the city, the important features of the budget, explanations of major changes recommended for the next fiscal year, a general summary of the budget, and such other comments and information as he may deem pertinent. The operating budget and the capital improvements budget hereinafter provided for, the budget message, and all supporting documents shall be filed in the office of the city clerk and shall be open to public inspection.

Sec. 6.26. - Action on budget.

(a) The city council may amend the operating budget proposed by the city manager or his designee; except, that the budget as finally amended and adopted must provide for all expenditures required by state law or by other provisions of this Charter and for all debt service requirements for the ensuing fiscal year, and the total appropriations from any fund shall not exceed the estimated fund balance, reserves, and revenues.

(b) The city council, by ordinance, shall adopt the final operating budget for the ensuing fiscal year no later than 30 days prior to the end of the fiscal year or until such time as prescribed by city council. If the city council fails to adopt the budget by this date, the amounts appropriated for operation for the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with items prorated accordingly until such time as the city council adopts

a budget for the ensuing fiscal year. Adoption of the budget shall take the form of an appropriations ordinance setting out the estimated revenues in detail by sources and making appropriations according to fund and by organizational unit, purpose, or activity as set out in the budget preparation ordinance adopted pursuant to section 6.24.

(c) The amount set out in the adopted operating budget for each organizational unit shall constitute the annual appropriation for such, and no expenditure shall be made, or encumbrance created in excess of the otherwise unencumbered balance of the appropriations or allotment thereof, to which it is chargeable.

Sec. 6.27. - Tax levies.

The city council shall levy, by ordinance, such taxes as are necessary. The taxes and tax rates set by such ordinance shall be such that reasonable estimates of revenues from such levy shall at least by sufficient, together with other anticipated revenues, fund balances and applicable reserves, to equal the total amount appropriated for each of the several funds set forth in the annual operating budget for defraying the expenses of the general government of this city.

MILLAGE RATE CALCULATION & ADOPTION

The millage rate is a number by which each $1,000 of real and personal property is taxed to provide funding for the operations of the City. The Cherokee County Tax Assessor is responsible for calculating the fair market value of the real and personal property in Cherokee County, including said property within the City of Canton. The fair market value is then discounted to a taxable value which is forty percent (40%). This taxable value is then multiplied by the millage rate to determine the taxes due for said property. Below is this equation and examples of this process:

Simple Millage Rate Calculation:

Fair Market Value (FMV) x 40% = Taxable Value (TV)
Taxable Value (TV) x Millage Rate = Taxes Due

The City's budget team recommends the City Council consider a **property tax cut** from the existing millage rate of 5.4 to 5.25. The estimated rollback millage rate for Canton is 5.288. Below is an example of the calculation.

Example of a Standard Millage Rate Application to Property Taxes:

James Smith's Home is given a fair market value (FMV) by the Assessor of $500,000. The City of Canton's current millage rate is 5.25 mills.

$500,000 (FMV) x 40% = $200,000 (TV)
$200,000 (TV) x .00525 (Millage Rate) = $1,050 (Taxes Due)

*James Smith has a tax liability to the City of **$1,050** for his property valued at $500,000.*

Example of a Millage Rate Application to Property Taxes with a Senior Exemption[1]:

If James Smith is a senior aged 62 or older and has filed for a City of Canton Senior Tax Exemption by April 1 with the Cherokee County Tax Assessor, his calculation will be reduced for the first $280,000 of fair market value as shown below:

$500,000 (FMV) - $280,000 (Senior Exemption) x 40% = $88,000 (TV)
$88,000 (TV) x .00525 (Millage Rate) = $462.00 (Taxes Due)

*James Smith has a tax liability to the City after the application of a senior exemption of **$462.00**.*

*Having the senior exemption, Mr. Smith sees a tax reduction of $588.00. The senior exemption, however, does not discount the rate of fire taxes paid on behalf of Mr. Smith to Cherokee County. Based upon the current **fire millage rate of 2.888 mills**, the City of Canton is responsible for **paying $577.60** on behalf of Mr. Smith for fire services. With the senior exemption, the City of Canton is responsible for making up $115.60 from other fund sources to subsidize fire services for Mr. Smith.*

Tax Digest & Millage Rate Adoption

Each year, the Assessor provides a draft digest of all property values to the City of Canton. The draft digest results in estimated property taxes due to the City prior to appeals utilizing the current millage rate. If the tax digest is higher than prior years, the Assessor will show what the millage rate could be reduced to allowing the total dollars collected in taxes to remain revenue neutral. This is referred to as a *revenue neutral rollback* millage rate. As the City's budget team is presenting a property tax millage rate reduction **(5.25 mills)** beyond the estimated rollback rate **(5.288 mills)**, the City Council is not required to have a public hearing to adopt the millage rate.

CANTON'S MILLAGE RATE HISTORY & QUICK FACTS

The current millage rate for the City of Canton is 5.4 mills. Below is a chart of the historical millage rates of the City of Canton since 1997:

Year	Millage Rate	Year	Millage Rate	Year	Millage Rate
1997	8.500	2004	7.115	2011	6.800
1998	8.250	2005	6.778	2012	6.800
1999	8.250	2006	6.256	2013	6.800
2000	8.250	2007	5.966	2014	6.196
2001	8.000	2008	5.950	2015	5.850
2002	7.500	2009	6.800	2016	5.600
2003	7.385	2010	6.800	2017-2024	5.400

[1] The Senior Tax Exemption in Canton was approved by a referendum of the voters and can only be altered by a subsequent referendum.

The proposed millage rate of ***5.25 mills is the lowest millage rate*** for the City of Canton since changes to property tax laws in Georgia in 1999. Additionally, this millage rate accounts for all City services: police, fire, recreation, streets, municipal courts, community development, code compliance, building and safety services, and administration. In 2017, the City of Canton began a contract with Cherokee County for the provision of fire and emergency services. Canton joined the cities of Ball Ground, Holly Springs, and Waleska in receiving said services on behalf of the incorporated residents. Cherokee County assesses a fire district tax of 2.888 mills to pay for said services. In the cities of Ball Ground and Waleska, the residents are assessed an additional fire district millage rate on their County property tax bills for said services. The cities of Canton and Holly Springs pay a flat fee to the County based upon the application of the fire district millage rate across the digests for those cities. Including the provision of fire services, the area millage rates (2022) are as follows from highest to lowest:

Ball Ground	6.888 Mills (4 mills for operations plus 2.888 mills for fire)
Holly Springs	6.888 Mills (includes operations and fire)
Waleska	4.925 Mills (2.037 mills for operations plus 2.888 mills for fire)
Woodstock	5.677 Mills (includes operations, City provided fire, and parks bond)
Canton	**5.25 Mills** (includes operations and fire)

In addition to operating under the lowest effective millage rate (less added fire mills and a parks and recreation bond mill) for a full-service City in Cherokee County, Canton residents also benefit from the lowest sales tax rate in Georgia (6%) and Canton seniors (age 62 and up) receive a full exemption of property taxes on the fair market value of a home up to $280,000.

Annual Operating Budget

The City of Canton's General Fund Budget is projected to increase from $27.8 million to $30.5 million for FY26. This $2.7 million rise in expenditure will be balanced by augmented revenue collections from property tax ($783,000), franchise fees for utilities ($182,000), occupational and alcohol taxes ($400,000), an adjustment in indirect cost accounting ($764,000), and an increased use of fund balance compared to the previous fiscal year ($1,342,000). Additionally, this budget accounts for a reduction in revenues related to decreased fines and forfeitures due to less frequent RedSpeed violations (-$568,000).

Personnel

The City employs 144 full-time staff members, with 143 positions currently occupied. Among these, nine employees are fully compensated through enterprise funds (Water and Sewer Fund). The average hourly pay for non-exempt full-time employees is $28.98. Hourly sworn police personnel, working 2,236 hours annually, earn an average annual salary of $72,695, while civilian hourly employees, working 2,080 hours annually, have an average annual income of $68,871. This category includes police officers up to the rank of lieutenant, public works technicians, court clerks, inspectors, support managers, finance clerks, administrative assistants, utility billing customer service representatives, technology support staff, community development customer service representatives, records clerks, investigators, public outreach personnel, and maintenance workers.

In preparation for the forthcoming budget, a thorough assessment was conducted to determine appropriate compensation adjustments for staff members in response to the rising cost of living. As per the Bureau of Labor Statistics, national compensation costs for state and local government employees increased by 4.3 percent over the twelve-month period ending March 31, 2025 (Employment Cost Index, ECI). Additionally, the Consumer Price Index (CPI) saw a 2.4 percent increase across all items during the same period.

The City adheres to a Step Pay Plan for sworn Police Department employees and field labor personnel within Public Works, incorporating standard schedules for step and grade increases. These adjustments are based on cost-of-living allowance (COLA) shifts to the schedule and an annual incentive tied to the employee's anniversary date, resulting in a higher step. The proposed budget includes a 2.5 percent COLA applied to the step and grade schedule.

Management recommends a 2.5 percent COLA for all employees not involved in the Step Pay Plan, along with a $1,000 salary adjustment on the employee's anniversary date. The COLA will be applied to all pay ranges to ensure competitive alignment with the local market. The anniversary adjustment aims to provide a service-based increase within the scale to mitigate future compression. The combined effect of the COLA and anniversary increases will position the majority of employees' salary enhancements between the nationwide CPI and ECI levels. Additionally, job descriptions and pay adjustments may undergo modifications throughout the fiscal year, depending on operational requirements for City programs and projects. The budget maintains the Christmas Bonus program at last year's level.

The current general fund budget accounts for seven new positions: a new Procurement Manager, a new Land Development Administrator, a new Special Events Coordinator, and the annualization of four Public Safety Ambassadors. The COLA, anniversary increase, and new positions result in a total wage expenditure increment of $1,057,327 for FY26.

The proposed budget includes:

- Up to a 10% increase in employee health benefits (employer share only).
- A 10% increase in workers' compensation insurance.
- An 8% rise in all other insurance.
- A 27% hike in fuel costs, primarily for public safety.
- A 32% increase in electricity, mostly due to new water and wastewater systems.
- A 4.8% rise in retirement expenses based on reports from GMEBS and MissionSquare.

In FY2026, the City plans to complete various projects, including:

- Expanding the water pollution control plant
- Designing SR 140 road projects in North Canton
- Implementing the first Transportation Master Plan Projects
- Constructing the South Canton Park and Ridge Pine elevated water tank
- Collaborating with Cherokee County on North Street designs and construction
- Resurfacing streets
- Upgrading stormwater systems

- Improving the water treatment plant
- Building the Etowah River Pedestrian Bridge
- Enhancing pedestrian and road infrastructure in Hickory Flat Highway and Marietta Road
- Upgrading waterlines at Highway 20 and I-575
- Enhancing restrooms at Canton Theatre
- Purchasing a new streetsweeper and bucket truck
- Starting a rewrite of the City's Unified Development Code
- Installing a traffic signal at Prominence Point
- Constructing the West Main to Mill Pedestrian Corridor
- Rehabilitating the downtown fire station
- Improving the Public Safety and Municipal Court Complex
- Implementing an odor control project at Great Sky
- Completing various other infrastructure projects.

Use of Fund Balance

Since 2013, the City of Canton has relied on its reserves to maintain low property taxes. The proposed FY2026 Operating Budget includes the allocation of $3,745,319 from the fund balance. According to the most recent comprehensive audit, the City had an unassigned General Fund Balance of $14,406,879 as of September 30, 2024. With the anticipated use of the fund balance for the FY2026 Budget, the City would have sufficient operating reserves for just over four months ($2.5 million per month in average General Fund-only expenditures).

In the absence of a fund balance, the budget would necessitate the implementation of a millage rate of **6.982 mills.**

The City Council will conduct a public hearing related to the adoption of the FY2026 Operating Budget. This public hearing will be held on **Thursday, July 17, 2025 at 6 p.m. in the City Hall Auditorium at 110 Academy Street.**

Respectfully submitted,

Billy Peppers,
City Manager

BUDGET ORDINANCE

ORDINANCE NO. 2025-0807-1

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF THE FISCAL YEAR 2026 BUDGET FOR THE CITY OF CANTON, GEORGIA

IT IS HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF CANTON, GEORGIA THAT THE FISCAL YEAR 2026 BUDGET BE ESTABLISHED; and

WHEREAS: The following Budget is included as a part of this Ordinance detailing the funds to be approved in the FY 2026 Budget; and

NOW, THEREFORE, be it ordained that the Mayor and Council of Canton do hereby approve and adopt the City of Canton Fiscal Year 2026 Budget as follows:

Section 1: General Fund

A. It is estimated that the following revenues will be available in the General Fund for the Fiscal Year 2026:

TAXES	$	22,563,262
LICENSES AND PERMITS		1,337,000
INTERGOVERNMENTAL		25,000
CHARGES FOR SERVICE		1,174,799
FINES AND FORFEITURES		1,040,000
INVESTMENT INCOME		150,000
MISCELLANEOUS		67,000
OTHER SOURCES		425,000
USE OF FUND BALANCE (RESERVES)		3,745,319
TOTAL REVENUES	$	30,527,380

B. The following amounts are hereby appropriated for operating the City government for the Fiscal Year 2026:

CITY COUNCIL		$	138,049
SALARY & BENEFITS	$ 101,389		
PURCHASED SERVICES & SUPPLIES	36,660		
CITY CLERK			154,681
SALARY & BENEFITS	134,681		
PURCHASED SERVICES & SUPPLIES	20,000		
MAYOR'S OFFICE			36,431
SALARY & BENEFITS	30,431		
PURCHASED SERVICES & SUPPLIES	6,000		
CITY MANAGER			723,090
SALARY & BENEFITS	687,740		
PURCHASED SERVICES & SUPPLIES	35,350		

ELECTIONS		10,500
PURCHASED SERVICES & SUPPLIES	500	
OTHER	10,000	
GENERAL ADMINISTRATION		865,666
SALARY & BENEFITS	116,816	
PURCHASED SERVICES & SUPPLIES	748,850	
FINANCIAL ADMINISTRATION		484,867
SALARY & BENEFITS	453,417	
PURCHASED SERVICES & SUPPLIES	31,450	
TECHNOLOGY		705,623
SALARY & BENEFITS	264,551	
PURCHASED SERVICES & SUPPLIES	405,472	
CAPITAL OUTLAY	35,600	
GEOGRAPHIC INFORMATION SYSTEM		171,700
PURCHASED SERVICES & SUPPLIES	171,700	
HUMAN RESOURCES		292,139
SALARY & BENEFITS	214,014	
PURCHASED SERVICES & SUPPLIES	78,125	
GENERAL GOVERNMENT BUILDINGS		605,945
SALARY & BENEFITS	161,863	
PURCHASED SERVICES & SUPPLIES	444,082	
STREET DEPARTMENT BUILDINGS		51,000
PURCHASED SERVICES & SUPPLIES	51,000	
COMMUNICATIONS AND OUTREACH		308,598
SALARY & BENEFITS	251,498	
PURCHASED SERVICES & SUPPLIES	57,100	
GENERAL ENGINEERING		611,854
SALARY & BENEFITS	550,119	
PURCHASED SERVICES & SUPPLIES	61,735	
MUNICIPAL COURT		447,437
SALARY & BENEFITS	299,437	
PURCHASED SERVICES & SUPPLIES	148,000	
POLICE DEPARTMENT		9,599,392
SALARY & BENEFITS	7,433,229	
PURCHASED SERVICES & SUPPLIES	2,166,163	

BUDGET ORDINANCE

STREETS ADMIN		450,437
SALARY & BENEFITS	393,937	
PURCHASED SERVICES & SUPPLIES	56,500	
STREETS		1,467,821
SALARY & BENEFITS	1,083,321	
PURCHASED SERVICES & SUPPLIES	384,500	
STREET LIGHTS		936,000
PURCHASED SERVICES & SUPPLIES	936,000	
TRAFFIC ENGINEERING		41,000
PURCHASED SERVICES & SUPPLIES	41,000	
THEATER		271,318
SALARY & BENEFITS	177,118	
PURCHASED SERVICES & SUPPLIES	94,200	
PARKS AND RECREATION		1,152,842
SALARY & BENEFITS	799,442	
PURCHASED SERVICES & SUPPLIES	353,400	
BUILDING & SAFETY SERVICES		1,317,044
SALARY & BENEFITS	1,175,744	
PURCHASED SERVICES & SUPPLIES	141,300	
URBAN REDEVELOPMENT & HOUSING		311,496
SALARY & BENEFITS	267,656	
PURCHASED SERVICES & SUPPLIES	43,840	
COMMUNITY DEVELOPMENT		1,058,230
SALARY & BENEFITS	730,730	
PURCHASED SERVICES & SUPPLIES	327,500	
ECONOMIC DEVELOPMENT AND TOURISM		197,879
SALARY & BENEFITS	136,579	
PURCHASED SERVICES & SUPPLIES	61,300	
DOWNTOWN DEVELOPMENT - MAIN STREET		132,071
SALARY & BENEFITS	116,971	
PURCHASED SERVICES & SUPPLIES	15,100	
INTERGOVERNMENTAL TRANSFERS		7,448,629
CONTINGENCIES		535,641
TOTAL EXPENDITURES		$ 30,527,380

Section 2: Confiscated Assets Fund

A. It is estimated that the following revenues will be available in the Confiscated Assets Fund for the Fiscal Year 2026:

FINES AND FORFEITURES	$	-

B. The following amounts are hereby appropriated in the Confiscated Asset Fund for the Fiscal Year 2026:

PUBLIC SAFETY	$	-

Section 3: Tax Allocation District (TAD) Fund

A. It is estimated that the following revenues will be available in the TAD Fund for the Fiscal Year 2026:

TAXES	$	165,000
USE OF FUND BALANCE (RESERVES)		30,000
TOTAL REVENUES	$	195,000

B. The following amounts are hereby appropriated in the TAD Fund for the Fiscal Year 2026:

TAD INFRASTRUCTURE	$	195,000

Section 4: Special Events Fund

A. It is estimated that the following revenues will be available in the Special Events Fund for the Fiscal Year 2026:

INTERFUND TRANSFERS	$	330,884
OTHER		75,000
TOTAL REVENUES	$	405,884

B. The following amounts are hereby appropriated in the Special Events Fund for the Fiscal Year

ECONOMIC DEVELOPMENT	$	405,884

Section 5: Hotel/Motel Tax Fund

A. It is estimated that the following revenues will be available in the Hotel/Motel Tax Fund for the Fiscal Year 2026:

TAXES	$	1,200,000
USE OF FUND BALANCE (RESERVES)		70,000
TOTAL REVENUES	$	1,270,000

B. The following amounts are hereby appropriated in the Hotel/Motel Tax Fund for the Fiscal Year 2026:

TOURISM	$	483,000
CULTURE & RECREATION (HISTORICAL SOCIETY)		75,000
INTERFUND TRANSFERS		562,000
CAPITAL OUTLAY		50,000
CONTINGENCIES		100,000
TOTAL EXPENDITURES	$	1,270,000

Section 6: Rental Car Tax Fund

A. It is estimated that the following revenues will be available in the Rental Car Tax Fund for the Fiscal Year 2026:

TAXES	$	210,000
INTEREST INCOME		2,000
USE OF FUND BALANCE (RESERVES)		23,384
TOTAL REVENUES	$	235,384

B. The following amounts are hereby appropriated in the Rental Car Tax Fund for the Fiscal Year 2026:

DOWNTOWN DEVELOPMENT (MAIN STREET)	$	80,000
CULTURE & RECREATION (LIBRARY SUPPLEMENT)		30,000
ECONOMIC DEVELOPMENT (DEVELOPMENT AUTHORITY)		31,500
INTERFUND TRANSFERS		93,884
TOTAL EXPENDITURES	$	235,384

Section 7: CBA Fund

A. It is estimated that the following revenues will be available in the CBA Fund for the Fiscal Year 2026:

TRANSFERS IN	$	1,803,039
TOTAL REVENUES	$	1,803,039

B. The following amounts are hereby appropriated in the CBA Fund for the Fiscal Year 2026:

PRINCIPAL PAYMENTS ON BONDS	$	1,607,881
INTEREST PAYMENTS ON BONDS		195,158
TOTAL EXPENDITURES	$	1,803,039

Section 8: SPLOST VII Fund

A. It is estimated that the following revenues will be available in the SPLOST VII Fund for the Fiscal Year 2026:

USE OF FUND BALANCE (RESERVES)	$	647,570
TOTAL REVENUES	$	647,570

B. The following amounts are hereby appropriated in the SPLOST VII Fund for the Fiscal Year 2026:

ROAD & BRIDGE PROJECTS	$	647,570

Section 9: SPLOST VIII Fund

A. It is estimated that the following revenues will be available in the SPLOST VIII Fund for the Fiscal Year 2026:

TAXES	$	7,250,000
CAPITAL GRANTS		7,112,204
USE OF FUND BALANCE (RESERVES)		2,216,084
TOTAL REVENUES	$	16,578,288

B. The following amounts are hereby appropriated in the SPLOST VIII Fund for the Fiscal Year 2026:

ROAD & BRIDGE PROJECTS	$	5,743,500
TRANSPORTATION FACILITIES & EQUIPMENT		578,170
PARKS & RECREATION		10,231,931
OTHER USES		24,687
TOTAL EXPENDITURES	$	16,578,288

Section 10: Impact Fee Fund

A. It is estimated that the following revenues will be available in the Impact Fee Fund for the Fiscal Year 2026:

CHARGES FOR SERVICE	$	890,000
USE OF FUND BALANCE (RESERVES)		4,177,247
TOTAL REVENUES	$	5,067,247

B. The following amounts are hereby appropriated in the Impact Fee Fund for the Fiscal Year 2026:

PUBLIC SAFETY	$	200,000
ROAD & BRIDGE PROJECTS		746,178
PARKS & RECREATION PROJECTS		3,991,069
INTERGOVERNMENTAL TRANSFERS		130,000
TOTAL EXPENDITURES	$	5,067,247

Section 11: Water & Sewerage Fund

A. It is estimated that the following revenues will be available in the Water & Sewerage Fund for the Fiscal Year 2026:

OPERATING REVENUE	$	20,439,083
USE OF FUND BALANCE (RESERVES)		11,167,988
OTHER SOURCES		4,800,000
TOTAL REVENUES	$	36,407,071

B. The following amounts are hereby appropriated in the Water & Sewerage Fund for the Fiscal Year 2026:

SANITARY SEWER INFRASTRUCTURE	$	1,092,000
SEWER LIFT STATIONS		1,659,000
SEWAGE TREATMENT PLANTS		11,155,510
WATER ADMINISTRATION		3,621,999
WATER SUPPLY		725,972
WATER TREATMENT		1,407,875
WATER DISTRIBUTION		9,978,500
DEBT RETIREMENT		1,447,281
OTHER USES		5,318,934
TOTAL EXPENSES	$	36,407,071

Section 12: Stormwater Fund

A. It is estimated that the following revenues will be available in the Stormwater Fund for the Fiscal Year 2026:

OPERATING REVENUE	$	563,000
USE OF FUND BALANCE (RESERVES)		89,466
TOTAL REVENUES	$	652,466

B. The following amounts are hereby appropriated in the Stormwater Fund for the Fiscal Year 2026:

STORMWATER EXPENSES	$	652,466

Section 13: Sanitation Fund

A. It is estimated that the following revenues will be available in the Sanitation Fund for the Fiscal Year 2026:

FRANCHISE FEES	$	500,000
COLLECTION FEES		3,600
INTERGOVERNMENTAL TRANSFERS		125,629
USE OF FUND BALANCE (RESERVES)		7,469
TOTAL REVENUES	$	636,698

B. The following amounts are hereby appropriated in the Sanitation Fund for the Fiscal Year 2026:

SANITATION EXPENSES	$	636,698

Section 14: Municipal Court Fund

A. It is estimated that the following revenues will be available in the Municipal Court Fund for the Fiscal Year 2026:

CHARGES FOR SERVICE	$	43,900
FINES AND FORFEITURES		188,900
INVESTMENT INCOME		100
MISCELLANEOUS		40,000
TOTAL REVENUES	$	272,900

B. The following amounts are hereby appropriated in the Municipal Court Fund for the Fiscal Year 2026:

PUBLIC SAFETY	$	272,900

BUDGET ORDINANCE

BE IT FURTHER ORDAINED by the Mayor and Council of the City of Canton that the City's ad valorem tax will be set at 5.250.

If any portion of this Ordinance be declared invalid or unconstitutional by any court or competent jurisdiction or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid. It is hereby declared to be the intent of the City Council to provide for separable and divisible parts and does hereby adopt any and all parts hereof as may not be held invalid for any reason.

This Ordinance shall become effective on the date the Mayor signs the ordinance indicating approval, ten days after the adoption of the ordinance if the Mayor has not signed nor vetoed, or immediately upon an affirmative vote of the City Council after the Mayor's veto, whichever shall first occur.

Attest: William Peppers, City Manager

Bill Grant, Mayor

City of Canton Est 1834 CANTON GEORGIA Official Seal

Approved as to form:

Robert M. Dyer, City Attorney

First Reading	07/03/2025
Second Reading	07/17/2025
Adopted by Council	08/07/2025
Approved by Mayor	08/07/2025
Veto by Mayor	
Effective Date	08/07/2025

ALL FUNDS BUDGET SUMMARY

	General Fund	SPECIAL REVENUE FUNDS				CAPITAL PROJECT FUNDS	
		Tax Allocation District (TAD) Fund	Special Events Fund	Hotel/Motel Tax Fund	Rental Car Tax Fund	Canton Building Authority (CBA) Fund	SPLOST VII Fund
SOURCE OF FUNDS							
Property Taxes	$ 13,288,321	$ 165,000	$ -	$ -	$ -	$ -	$ -
SPLOST							
Other Taxes	8,719,938			1,200,000	210,000		
Fines & Forfeitures	1,040,000						
Intergovernmental	25,000						
Licenses & Permits	1,337,000						
Charges for Service	1,174,799						
Interest Income	150,000				2,000		
Miscellaneous/Other	167,000		75,000				
subtotal	**$ 25,902,058**	**$ 165,000**	**$ 75,000**	**$ 1,200,000**	**$ 212,000**	**$ -**	**$ -**
Other Financing Sources							
Interfund Transfer from Hotel/Motel Fund	$ 325,000	$ -	$ 237,000	$ -	$ -	$ -	$ -
Interfund Transfer from Water/Sewer Fund	555,003					1,803,039	
Interfund Transfer from Rental Car Tax Fund			93,884				
Interfund Transfer from General Fund							
Proceeds from Bond Issuance							
Use of Reserves	3,745,319	30,000		70,000	23,384		647,570
subtotal	**$ 4,625,322**	**$ 30,000**	**$ 330,884**	**$ 70,000**	**$ 23,384**	**$ 1,803,039**	**$ 647,570**
Total Source of Funds	**$ 30,527,380**	**$ 195,000**	**$ 405,884**	**$ 1,270,000**	**$ 235,384**	**$ 1,803,039**	**$ 647,570**
USE OF FUNDS							
Administration	$ 3,135,099	$ -	$ -	$ -	$ -	$ 1,803,039	$ -
Finance	484,867						
Municipal Court	447,437						
Police	9,599,392						
Building & Safety Services	1,317,044						
Economic Development	329,950		405,884				
Planning & Zoning	1,219,726						
Parks & Recreation	1,424,160						
Streets/Sanitation	2,946,258						
Engineering/Water	611,854						
Technology	841,723						
Capital Improvement Program (CIP)	185,600			50,000			647,570
subtotal	**$ 22,543,110**	**$ -**	**$ 405,884**	**$ 50,000**	**$ -**	**$ 1,803,039**	**$ 647,570**
Other Financing Uses							
Interfund Transfer to Sanitation Fund	$ 125,629	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Transfer to General Fund				325,000			
Interfund Transfer to CBA							
Interfund Transfer to Special Events Fund				237,000	93,884		
Contingency	535,641	195,000		100,000			
Payments to Other Agencies	7,323,000			558,000	141,500		
subtotal	**$ 7,984,270**	**$ 195,000**	**$ -**	**$ 1,220,000**	**$ 235,384**	**$ -**	**$ -**
Total Use of Funds	**$ 30,527,380**	**$ 195,000**	**$ 405,884**	**$ 1,270,000**	**$ 235,384**	**$ 1,803,039**	**$ 647,570**

ALL FUNDS BUDGET SUMMARY

	CAPITAL PROJECT FUNDS		ENTERPRISE FUNDS			FIDUCIARY FUND	TOTAL
	SPLOST VIII Fund	Impact Fee Fund	Water & Sewer Fund	Stormwater Fund	Sanitation Fund	Municipal Court Fund	
SOURCE OF FUNDS							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,453,321
SPLOST	7,250,000						7,250,000
Other Taxes					500,000		10,629,938
Fines & Forfeitures						188,900	1,228,900
Intergovernmental	7,112,204						7,137,204
Licenses & Permits							1,337,000
Charges for Service		890,000	20,439,083	563,000	3,600	43,900	23,114,382
Interest Income						100	152,100
Miscellaneous/Other						40,000	282,000
subtotal	**$ 14,362,204**	**$ 890,000**	**$ 20,439,083**	**$ 563,000**	**$ 503,600**	**$ 272,900**	**$ 64,584,845**
Other Financing Sources							
Interfund Transfer from Hotel/Motel Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 562,000
Interfund Transfer from Water/Sewer Fund							2,358,042
Interfund Transfer from Rental Car Tax Fund							93,884
Interfund Transfer from General Fund					125,629		125,629
Proceeds from Bond Issuance			4,800,000				4,800,000
Use of Reserves	2,216,084	4,177,247	11,167,988	89,466	7,469		22,174,527
subtotal	**$ 2,216,084**	**$ 4,177,247**	**$ 15,967,988**	**$ 89,466**	**$ 133,098**	**$ -**	**$ 30,114,082**
Total Source of Funds	**$ 16,578,288**	**$ 5,067,247**	**$ 36,407,071**	**$ 652,466**	**$ 636,698**	**$ 272,900**	**$ 94,698,927**
USE OF FUNDS							
Administration	$ 24,687	$ -	$ -	$ -	$ -	$ -	$ 4,962,825
Finance							484,867
Municipal Court						272,900	720,337
Police							9,599,392
Building & Safety Services							1,317,044
Economic Development							735,834
Planning & Zoning							1,219,726
Parks & Recreation							1,424,160
Streets/Sanitation				652,466	636,698		4,235,422
Engineering/Water			14,258,319				14,870,173
Technology							841,723
Capital Improvement Program (CIP)	16,553,601	4,937,247	19,490,710				41,864,728
subtotal	**$ 16,578,288**	**$ 4,937,247**	**$ 33,749,029**	**$ 652,466**	**$ 636,698**	**$ 272,900**	**$ 82,276,231**
Other Financing Uses							
Interfund Transfer to Sanitation Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 125,629
Interfund Transfer to General Fund			555,003				880,003
Interfund Transfer to CBA			1,803,039				1,803,039
Interfund Transfer to Special Events Fund							330,884
Contingency			300,000				1,130,641
Payments to Other Agencies		130,000					8,152,500
subtotal	**$ -**	**$ 130,000**	**$ 2,658,042**	**$ -**	**$ -**	**$ -**	**$ 12,422,696**
Total Use of Funds	**$ 16,578,288**	**$ 5,067,247**	**$ 36,407,071**	**$ 652,466**	**$ 636,698**	**$ 272,900**	**$ 94,698,927**

POSITION SUMMARY

	FY 2025 Current	FY 2026 Adopted	Variance
GENERAL FUND			
Administration	12	12	0
Finance	3	4	1
Municipal Court	3	3	0
Police	65	64	-1
Building & Safety Services	8	8	0
Economic Development	2	2	0
Planning & Zoning	11	11	0
Parks & Recreation	10	10	0
Streets	15	15	0
Engineering	4	5	1
Technology	2	2	0
subtotal	135	136	1
SPECIAL EVENTS FUND			
Economic Development	0	1	1
WATER & SEWER FUND			
Water Administration	7	7	0
SANITATION FUND			
Sanitation	2	2	0
TOTAL FULL-TIME POSITIONS	**144**	**146**	**2**

FY 2026 APPROVED NEW INITIATIVES & PROGRAM CHANGES - HIGHLIGHTS

	Description	FY 2026	Recurring
1	Employee Compensation Increase	431,000	431,000
	CITYWIDE TOTAL	**$ 431,000**	**$ 431,000**
2	Add Funding for Community Development Intern	4,306	-
3	Add Funding for GICH Conference/Retreat	13,490	-
	PLANNING & ZONING TOTAL	**$ 17,796**	**$ -**
4	Inflationary Adjustments for Various Line Items	2,000	2,000
5	Add 1 Full-Time Special Events Coordinator Position	93,884	86,384
6	Add Funding for Economic Development Programming	25,000	-
	ECONOMIC/DOWNTOWN DEVELOPMENT TOTAL	**$ 120,884**	**$ 88,384**
7	Enhance Financial Management System to Increase Efficiency	45,000	31,000
8	Add 1 Full-Time Procurement Manager Position	67,395	118,154
	FINANCE TOTAL	**$ 112,395**	**$ 149,154**
9	Add 1 Full-Time Land Development Administrator Position	133,679	128,704
	ENGINEERING TOTAL	**$ 133,679**	**$ 128,704**
10	Add Funding for Annual Computer Replacement Program	47,500	-
	INFORMATION TECHNOLOGY TOTAL	**$ 47,500**	**$ -**
11	Increase Funding for Professional Services	15,000	15,000
	MUNICIPAL COURT TOTAL	**$ 15,000**	**$ 15,000**
12	Replace 8 Vehicles with Leased Vehicles	190,000	120,000
13	Add Equipment for Public Safety Ambassadors (BWC)	3,900	3,900
14	Add Funding for County-wide Technology Cooperative Program	75,000	75,000
15	Add Funding for Brazilian Jiu-Jitsu Training	10,800	7,800
16	Increase Funding for SWAT Education & Training	9,500	-
17	Eliminate 1 Position	(98,249)	(98,249)
	POLICE TOTAL	**$ 190,951**	**$ 108,451**
18	Increase Funding for Roads Equipment Repair & Maintenance	30,000	30,000
	STREETS TOTAL	**$ 30,000**	**$ 30,000**
19	Increase Funding for Parks Infrastructure Repair & Maintenance	75,000	75,000
20	Replace 2 Parks Vehicles with Leased Vehicles	28,000	24,000
21	Increase Funding for Theater Programming	9,100	9,100
	PARKS/THEATER TOTAL	**$ 112,100**	**$ 108,100**

FY 2026 APPROVED NEW INITIATIVES & PROGRAM CHANGES – HIGHLIGHTS
continued

	Description	FY 2026	Recurring
22	Add Funding for Stormwater Communication/Outreach Initiatives	5,000	5,000
	STORMWATER TOTAL	**$ 5,000**	**$ 5,000**
23	Contribution to Sequoyah Regional Library System	30,000	-
24	Contribution to Cherokee County Development Authority	31,500	-
25	Transfer to Special Events Fund (Events Coordinator Position)	93,884	86,384
26	Contribution to Main Street Program	80,000	
	RENTAL CAR TAX TOTAL	**$ 235,384**	**$ 86,384**
27	Contribution to Canton Tourism (TCT)	483,000	-
28	Transfer to Special Events Fund (Unrestricted)	237,000	-
29	Contribution to Cherokee Historical Society (TPD)	75,000	-
30	Theater Restroom Renovation (TPD)	50,000	-
31	Reserve for Regional Tourism Contribution (TCT)	100,000	
	HOTEL/MOTEL TAX TOTAL	**$ 945,000**	**$ -**

GENERAL FUND REVENUES

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
100-134201	RESERVE FUNDS			$ 2,403,744	$ 3,745,319
100-311100	REAL TAXES - CURRENT YEAR	8,051,833	8,808,431	10,399,000	11,200,000
100-311200	REAL TAXES - PRIOR YEARS	35,369	16,665	10,000	10,000
100-311300	PERSONAL PROPERTY TAXES	499,295	543,161	556,000	579,521
100-311310	MOTOR VEHICLE TAXES	32,918	30,425	12,000	25,000
100-311311	TITLE AD VALOREM TAXES	1,290,183	1,350,182	1,344,000	1,300,000
100-311316	ALTERNATIVE AD VALOREM TAXES	-	5,713	5,700	5,700
100-311320	MOBILE HOME TAXES	213	172	100	100
100-311340	INTANGIBLE TAX (REGULAR AND RECORDING)	119,326	134,179	126,000	120,000
100-311600	REAL ESTATE TRANSFER TAX	29,879	35,507	38,000	35,000
100-311710	FRANCHISE FEES-ELECTRIC	1,761,492	1,827,757	1,884,400	2,100,000
100-311720	FRANCHISE FEES-WATER	500,000	525,000	543,375	555,003
100-311730	FRANCHISE FEES-NATURAL GAS	189,954	264,751	238,400	302,000
100-311750	FRANCHISE FEES-CABLE TV	255,220	215,017	268,500	175,000
100-311760	FRANCHISE FEES-TELEPHONE	106,898	75,910	75,000	60,000
100-314200	ALCOHOLIC BEVERAGE EXCISE TAX	703,049	689,665	676,100	745,000
100-314300	LOCAL OPTION MIXED DRINK TAXES	216,538	218,402	216,900	252,350
100-316100	BUSINESS OCCUPATION TAXES	1,635,191	1,490,652	1,336,200	1,632,000
100-316200	INSURANCE PREMIUM TAXES	2,833,252	2,924,684	3,217,200	3,238,588
100-316300	FINANCIAL INSTITUTIONS TAXES	188,965	201,174	201,000	200,000
100-319110	PENALTIES & INTEREST - REAL PR	8,772	16,279	12,500	10,000
100-319120	PENALTIES & INTEREST - PERSONA	2,569	2,620	2,400	3,000
100-319400	PENALTIES & INTEREST - BUSINESS	68,237	32,710	10,000	15,000
100-319500	DELINQUENT TAXES-FI FA	36	-	-	-
100-319900	OTHER PENALTIES/INTEREST-OTHER TAXES	55	-	-	-
100-321100	LICENSES & PERMITS - ALCOHOLIC	308,375	299,367	267,000	340,000
100-321220	LICENSES & PERMITS - INSURANCE	51,038	48,138	47,000	47,000
100-321900	ADMINISTRATIVE FEE- BUSINESS	44,989	41,040	35,000	40,000
100-322100	CERTIFICATES OF OCCUPANCY	84,851	297,944	110,300	115,000
100-322110	BUILDING PERMITS/INSPECTION	703,726	1,627,565	716,100	715,000
100-322120	ZONING & LAND USE FEES	38,334	65,526	44,000	44,000
100-322140	SIGN PERMIT FEES	6,687	6,968	5,000	6,000
100-322990	BUILDING PERMIT TECHNOLOGY FEE	28,450	32,810	30,000	30,000
100-331111	FEDERAL GOVERNMENT GRANTS-DIRECT	765	2,670	-	-
100-334100	HOME OWNER TAX RELIEF GRANT	-	523,366	-	-
100-337000	PAYMENT IN LIEU OF TAX - C.H.A	37,543	34,786	25,000	25,000
100-341300	PLANNING/DEVELOPMENT FEES	19,754	24,099	20,000	25,000
100-341305	LAND DISTURBANCE NPDES PHASE I	29,090	50,461	77,300	50,000
100-341311	BUILDING PLAN REVIEW FEES	66,396	133,040	60,700	65,000
100-341325	IMPACT FEES - ADMINISTRATIVE FEES				25,000
100-341701	INDIRECT COST ALLOCATION (WATER)				669,629
100-341702	INDIRECT COST ALLOCATION (STORMWATER)				69,633
100-341703	INDIRECT COST ALLOCATION (SPLOST)				24,687

GENERAL FUND REVENUES continued

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
100-341910	GENERAL GOVERNMENT-ELECTION QUALIFY FEE	3,600	-	-	-
100-341920	ADVERTISING FEES - ZONING	13,500	17,750	12,500	15,000
100-342100	SPECIAL POLICE SERVICES	104,848	102,718	108,400	90,000
100-342130	FALSE ALARM FEES	19,400	16,296	15,000	25,000
100-343200	STREET LIGHT CHARGES	629	1,240	800	1,200
100-347200	ACTIVITY FEES-RECREATION	3,500	15,100	5,000	30,000
100-347210	ACTIVITY FEES-RESERVOIR LAUNCH	11,228	13,141	3,000	3,000
100-347220	ACTIVITY FEES-PARKS	10,350	13,310	15,000	14,000
100-347310	ADMISSION FEES & CONCESSIONS- THEATRE	18,599	25,536	18,000	27,000
100-347311	RENTAL FEES - THEATRE	35,941	28,428	30,000	30,000
100-347900	CONCESSIONS- ERP	9,198	9,363	10,000	9,500
100-347910	CANTON ACCESSORIES	3,070	379	1,000	1,000
100-347911	BANNERS FOR THE BRAVE	1,900	(1,571)	-	-
100-347913	PTV REGISTRATIONS (GOLF CARTS)	150	165	150	150
100-349300	BAD CHECK FEES	70	-	-	-
100-349400	LATE FEES	3	7	-	-
100-351100	MUNICIPAL COURT FINES	510,059	546,769	528,000	540,000
100-351960	FINES - REDSPEED	1,110,146	886,074	1,080,000	500,000
100-361000	INTEREST INCOME	513,296	743,561	150,000	150,000
100-371000	CONTRIBUTION/DONATIONS FROM PRIVATE SOURCES	-	3,000	-	-
100-371010	CONTRIBUTION/DONATIONS-EXPLORERS	8,285	115	-	-
100-371020	CONTRIBUTION/DONATIONS PD-OTHER	-	500	-	-
100-380000	MISCELLANEOUS REVENUES	184,935	188,651	20,000	20,000
100-381000	RENTS & ROYALTIES	2,350	5,704	-	-
100-382000	RENT CELLULAR TOWER	455	7,134	-	-
100-383000	REIMBURSEMENT FOR DAMAGES	2,573	7,701	-	-
100-385000	LEASE REVENUE	41,240	-	47,000	47,000
100-390000	OTHER FINANCING SOURCES	75,500	-	-	-
100-390001	OTHER FINANCING SOURCES- LEASES	1,306,653	-	-	-
100-391230	TRANSFER FROM ARP FUND	4,846	1,134,822	12,239	-
100-391275	TRANSFER FROM HOTEL/MOTEL FUND	817,827	250,505	463,100	325,000
100-391334	TRANSFER FROM ADMIN IMPACT FEE FUND	42,100	-	174,005	-
100-392100	PROCEEDS-SALE OF GENERAL FIXED ASSETS	1,584,813	237,729	100,000	100,000
100-392200	COMPENSATION/LOSS GENERAL FIXED ASSETS	-	896	-	-
Grand Total		**$ 26,390,305**	**$ 26,851,856**	**$ 27,807,115**	**$ 30,527,380**

GENERAL FUND EXPENDITURES

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
1110	**CITY COUNCIL**	100-1110-10-511100	SALARIES & WAGES	$ 63,000	$ 71,000	$ 72,000	$ 72,000
		100-1110-10-512100	GROUP INSURANCE	36,984	29,141	31,613	22,102
		100-1110-10-512200	SOCIAL SECURITY TAXES	3,889	4,372	4,464	4,464
		100-1110-10-512300	MEDICARE	909	1,022	1,044	1,044
		100-1110-10-512700	WORKER'S COMP INSURANCE	1,570	1,372	1,617	1,779
		100-1110-10-523200	COMMUNICATIONS	1,084	635	1,200	1,200
		100-1110-10-523400	PRINTING & BINDING	50	368	200	200
		100-1110-10-523500	TRAVEL	17,130	19,168	18,000	18,000
		100-1110-10-523600	DUES & FEES	417	1,473	1,500	1,500
		100-1110-10-523700	EDUCATION & TRAINING	2,070	3,090	12,000	12,000
		100-1110-10-531100	SUPPLIES & MATERIALS	917	1,699	900	900
		100-1110-10-531300	SUPPLIES - FOOD	-	38	-	-
		100-1110-10-531600	SMALL EQUIPMENT	-	7,722	2,860	2,860
		100-1110-10-551000	INDIRECT COST ALLOCATION	(41,714)	(43,799)	(19,850)	-
1110 Total				**$ 86,306**	**$ 97,300**	**$ 127,548**	**$ 138,049**
1130	**CITY CLERK**	100-1130-10-511100	SALARIES & WAGES	$ 70,543	$ 83,065	$ 94,280	$ 98,778
		100-1130-10-511101	SALARIES-HOLIDAY PAY	1,083	1,083	1,083	1,083
		100-1130-10-512100	GROUP INSURANCE	8,457	10,605	10,156	10,396
		100-1130-10-512200	SOCIAL SECURITY TAXES	4,384	5,138	5,913	6,000
		100-1130-10-512300	MEDICARE	1,025	1,202	1,383	1,390
		100-1130-10-512400	RETIREMENT				15,213
		100-1130-10-512700	WORKER'S COMP INSURANCE	1,607	1,479	1,655	1,821
		100-1130-10-521200	PROFESSIONAL SERVICES	2,230	2,071	-	-
		100-1130-10-523200	COMMUNICATIONS	251	494	400	400
		100-1130-10-523500	TRAVEL	3,010	4,452	2,600	2,600
		100-1130-10-523600	DUES & FEES	3,909	12,232	12,800	12,800
		100-1130-10-523700	EDUCATION & TRAINING	565	1,345	2,000	2,000
		100-1130-10-531100	SUPPLIES & MATERIALS	557	384	600	600
		100-1130-10-531600	SMALL EQUIPMENT	-	-	1,100	1,100
		100-1130-10-531700	OTHER SUPPLIES	516	145	500	500
1130 Total				**$ 98,140**	**$ 123,696**	**$ 134,470**	**$ 154,681**
1310	**MAYOR**	100-1310-10-511100	SALARIES & WAGES	$ 18,000	$ 18,000	$ 18,000	$ 18,000
		100-1310-10-512100	GROUP INSURANCE	4,580	9,609	10,307	10,614
		100-1310-10-512200	SOCIAL SECURITY TAXES	1,114	1,112	1,116	1,116
		100-1310-10-512300	MEDICARE	260	260	261	261
		100-1310-10-512700	WORKER'S COMP INSURANCE	388	339	400	440
		100-1310-10-523200	COMMUNICATIONS	79	-	-	-
		100-1310-10-523500	TRAVEL	4,977	2,587	3,000	3,000
		100-1310-10-523600	DUES & FEES	370	1,078	500	500
		100-1310-10-523700	EDUCATION & TRAINING	1,005	2,500	2,000	2,000
		100-1310-10-531100	SUPPLIES & MATERIALS	616	350	500	500
		100-1310-10-531300	SUPPLIES - FOOD	-	1,498	-	-
		100-1310-10-551000	INDIRECT COST ALLOCATIONS	(7,882)	(6,956)	(5,407)	-
1310 Total				**$ 23,508**	**$ 30,375**	**$ 30,677**	**$ 36,431**

GENERAL FUND EXPENDITURES continued

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
1320	**CITY MANAGER**	100-1320-10-511100	SALARIES & WAGES	$ 388,862	$ 455,192	$ 455,942	$ 499,995
		100-1320-10-511101	SALARIES-HOLIDAY PAY	3,180	3,249	3,249	3,249
		100-1320-10-512100	GROUP INSURANCE	35,365	40,147	43,949	44,865
		100-1320-10-512200	SOCIAL SECURITY TAXES	21,637	25,718	26,852	30,708
		100-1320-10-512300	MEDICARE	5,535	6,461	6,658	7,145
		100-1320-10-512400	RETIREMENT	35,493	41,011	43,311	92,338
		100-1320-10-512700	WORKER'S COMP INSURANCE	8,331	7,664	8,581	9,440
		100-1320-10-523200	COMMUNICATIONS	816	826	850	850
		100-1320-10-523500	TRAVEL	11,048	12,428	13,000	13,000
		100-1320-10-523600	DUES & FEES	4,792	7,741	4,500	4,500
		100-1320-10-523700	EDUCATION & TRAINING	4,817	775	5,000	5,000
		100-1320-10-531100	SUPPLIES & MATERIALS	871	729	1,000	1,000
		100-1320-10-531300	SUPPLIES - FOOD	5,338	5,489	6,000	6,000
		100-1320-10-531600	SMALL EQUIPMENT	1,144	31	5,000	5,000
		100-1320-10-551000	INDIRECT COST ALLOCATIONS	(92,352)	(85,761)	(100,023)	-
1320 Total				**$ 434,878**	**$ 521,699**	**$ 523,869**	**$ 723,090**
1400	**ELECTIONS**	100-1400-10-523300	ADVERTISING	$ 203	$ 187	$ 500	$ 500
		100-1400-10-571000	INTERGOVERNMENTAL	-	18,066	4,000	10,000
1400 Total				**$ 203**	**$ 18,253**	**$ 4,500**	**$ 10,500**
1500	**GENERAL ADMINISTRATION**	100-1500-10-511100	SALARIES & WAGES	$ 66,303	$ 73,486	$ 103,680	$ 90,966
		100-1500-10-511101	HOLIDAY PAY	1,299	1,733	3,249	2,167
		100-1500-10-511300	OVERTIME WAGES	196	-	-	-
		100-1500-10-512100	GROUP INSURANCE	1,014	15,411	19,791	10,302
		100-1500-10-512200	SOCIAL SECURITY TAXES	4,180	4,440	6,630	5,600
		100-1500-10-512300	MEDICARE	978	1,038	1,550	1,330
		100-1500-10-512400	RETIREMENT	826,337	1,039,391	1,226,448	4,400
		100-1500-10-512500	TUITION REIMBURSEMENTS	-	855	-	-
		100-1500-10-512700	WORKER'S COMP INSURANCE	1,810	1,586	1,864	2,051
		100-1500-10-521200	PROFESSIONAL SERVICES	83,302	93,302	130,000	130,000
		100-1500-10-521300	TECHNICAL SERVICES	-	24	-	-
		100-1500-10-522200	REPAIRS & MAINTENANCE	240	969	500	500
		100-1500-10-522320	RENTAL OF EQUIPMENT & VEHICLES	1,006	13,466	15,000	15,000
		100-1500-10-523100	INSURANCE OTHER THAN EMPLOYEE	342,682	369,002	429,202	464,400
		100-1500-10-523200	COMMUNICATIONS	11,819	11,048	10,000	10,000
		100-1500-10-523300	ADVERTISING	544	-	-	-
		100-1500-10-523400	PRINTING & BINDING	7,840	5,082	5,000	5,000
		100-1500-10-523500	TRAVEL	-	1,877	500	500
		100-1500-10-523600	DUES & FEES	90,870	97,342	90,000	90,000
		100-1500-10-523700	EDUCATION & TRAINING	4,949	1,881	2,000	2,000
		100-1500-10-531100	SUPPLIES & MATERIALS	10,980	9,652	10,000	10,000
		100-1500-10-531270	GASOLINE & MOTOR OIL	696	861	1,000	1,000
		100-1500-10-531300	SUPPLIES - FOOD	2,557	1,947	2,500	2,500
		100-1500-10-531400	BOOKS & PERIODICALS	140	70	200	200
		100-1500-10-531600	SMALL EQUIPMENT	-	1,126	2,000	2,000
		100-1500-10-531700	OTHER SUPPLIES	1,601	2,070	-	-
		100-1500-10-531911	INCIDENT MGT - EMERGENCY SUPPLIES	-	7,507	-	-
		100-1500-10-542200	CAPITAL OUTLAY - VEHICLES	62,945	-	-	-
		100-1500-10-551000	INDIRECT COST ALLOCATIONS	(118,426)	(149,026)	(295,442)	-
		100-1500-10-573000	PAYMENTS TO OTHERS	7,585	4,722	15,750	15,750
1500 Total				**$ 1,413,449**	**$ 1,610,864**	**$ 1,781,422**	**$ 865,666**

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
1510	**FINANCIAL ADMINISTRATION**	100-1510-15-511100	SALARIES & WAGES	$ 214,153	$ 230,458	$ 230,975	$ 312,247
		100-1510-15-511101	SALARIES-HOLIDAY PAY	2,166	3,249	3,249	3,249
		100-1510-15-512100	GROUP INSURANCE	27,787	52,792	64,042	78,058
		100-1510-15-512200	SOCIAL SECURITY TAXES	12,710	13,220	14,522	19,025
		100-1510-15-512300	MEDICARE	2,972	3,092	3,396	4,404
		100-1510-15-512400	RETIREMENT	12,212	13,725	14,436	30,150
		100-1510-15-512700	WORKER'S COMP INSURANCE	4,951	4,545	5,099	6,284
		100-1510-15-521200	PROFESSIONAL SERVICES	-	30	-	-
		100-1510-15-523200	COMMUNICATIONS	481	1,515	450	580
		100-1510-15-523300	ADVERTISING	2,989	1,878	2,500	2,370
		100-1510-15-523400	PRINTING & BINDING	-	49	-	-
		100-1510-15-523500	TRAVEL	818	2,587	6,000	7,500
		100-1510-15-523600	DUES & FEES	1,510	2,096	2,000	2,300
		100-1510-15-523700	EDUCATION & TRAINING	1,015	4,942	4,000	5,000
		100-1510-15-531100	SUPPLIES & MATERIALS	2,447	2,855	3,000	3,000
		100-1510-15-531300	SUPPLIES - FOOD	191	234	200	200
		100-1510-15-531600	SMALL EQUIPMENT	4,137	-	3,000	10,500
		100-1510-15-551000	INDIRECT COST ALLOCATIONS	(59,688)	(50,449)	(53,096)	-
1510 Total				**$ 230,851**	**$ 286,817**	**$ 303,773**	**$ 484,867**
1535	**TECHNOLOGY ADMINISTRATION**	100-1535-85-511100	SALARIES & WAGES	$ 147,741	$ 160,695	$ 184,427	$ 193,790
		100-1535-85-511101	SALARIES-HOLIDAY PAY	2,166	2,166	2,166	2,166
		100-1535-85-511300	OVERTIME WAGES	638	666	-	-
		100-1535-85-512100	GROUP INSURANCE	17,454	19,978	22,493	22,421
		100-1535-85-512200	SOCIAL SECURITY TAXES	9,239	9,961	11,569	11,800
		100-1535-85-512300	MEDICARE	2,161	2,330	2,706	2,720
		100-1535-85-512400	RETIREMENT	10,511	10,846	12,910	28,013
		100-1535-85-512700	WORKER'S COMP INSURANCE	3,214	2,941	3,310	3,641
		100-1535-85-521200	PROFESSIONAL SERVICES	114,633	141,781	122,572	122,572
		100-1535-85-522320	RENTAL OF EQUIPMENT & VEHICLES	1,916	1,784	2,400	2,400
		100-1535-85-523200	COMMUNICATIONS	653	733	1,000	1,000
		100-1535-85-523500	TRAVEL	-	-	2,000	2,000
		100-1535-85-523600	DUES & FEES	161,995	141,359	145,000	190,000
		100-1535-85-523700	EDUCATION & TRAINING	69	588	1,000	1,000
		100-1535-85-531100	SUPPLIES & MATERIALS	1,408	6,605	2,000	2,000
		100-1535-85-531600	SMALL EQUIPMENT	30,582	23,339	37,000	84,500
		100-1535-85-542500	CAPITAL OUTLAY - OTHER EQUIPMENT	6,062	42,923	74,500	35,600
		100-1535-85-551000	INDIRECT COST ALLOCATIONS	(131,524)	(113,887)	(83,361)	-
1535 Total				**$ 378,916**	**$ 454,807**	**$ 543,692**	**$ 705,623**
1536	**GIS MAPPING**	100-1536-85-521200	PROFESSIONAL SERVICES	$ 152,760	$ 173,233	$ 135,000	$ 135,000
		100-1536-85-523600	DUES & FEES	7,080	11,520	35,000	35,000
		100-1536-85-531100	SUPPLIES & MATERIALS	-	506	200	200
		100-1536-85-531600	SMALL EQUIPMENT	1,243	-	1,500	1,500
		100-1536-85-551000	INDIRECT COST ALLOCATIONS	(39,896)	(38,715)	(26,661)	-
1536 Total				**$ 121,187**	**$ 146,544**	**$ 145,039**	**$ 171,700**

GENERAL FUND EXPENDITURES continued

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
1540	**HUMAN RESOURCES**	100-1540-10-511100	SALARIES & WAGES	$ 155,268	$ 114,202	$ 156,706	$ 166,378
		100-1540-10-511101	SALARIES-HOLIDAY PAY	2,166	2,166	2,166	2,166
		100-1540-10-512100	GROUP INSURANCE	24,432	13,893	11,328	13,127
		100-1540-10-512200	SOCIAL SECURITY TAXES	9,497	6,972	9,850	10,100
		100-1540-10-512300	MEDICARE	2,221	1,631	2,304	2,350
		100-1540-10-512400	RETIREMENT	7,748	7,127	15,671	16,000
		100-1540-10-512700	WORKER'S COMP INSURANCE	3,436	3,083	3,539	3,893
		100-1540-10-521200	PROFESSIONAL SERVICES	25,656	50,727	30,000	12,000
		100-1540-10-523200	COMMUNICATIONS	484	581	625	625
		100-1540-10-523300	ADVERTISING	734	-	1,000	500
		100-1540-10-523500	TRAVEL	3,137	1,397	2,500	1,500
		100-1540-10-523600	DUES & FEES	9,607	8,489	10,000	35,000
		100-1540-10-523700	EDUCATION & TRAINING	3,601	685	23,000	15,000
		100-1540-10-531100	SUPPLIES & MATERIALS	7,676	5,320	8,500	11,000
		100-1540-10-531300	SUPPLIES - FOOD	-	221	-	-
		100-1540-10-531600	SMALL EQUIPMENT	4,161	-	2,500	2,500
		100-1540-10-551000	INDIRECT COST ALLOCATIONS	(59,137)	(66,189)	(40,137)	-
1540 Total				**$ 200,685**	**$ 150,305**	**$ 239,552**	**$ 292,139**
1565	**GENERAL GOVERNMENT BUILDINGS**	100-1565-10-511100	SALARIES & WAGES	$ 85,016	$ 85,057	$ 95,020	$ 99,588
		100-1565-10-511101	SALARIES-HOLIDAY PAY	2,166	2,166	2,166	2,166
		100-1565-10-512100	GROUP INSURANCE	21,987	17,490	18,521	17,966
		100-1565-10-512200	SOCIAL SECURITY TAXES	5,123	5,152	6,026	6,100
		100-1565-10-512300	MEDICARE	1,198	1,205	1,409	1,420
		100-1565-10-512400	RETIREMENT	-	829	3,000	32,425
		100-1565-10-512700	WORKER'S COMP INSURANCE	1,940	1,782	1,998	2,198
		100-1565-10-522200	REPAIRS & MAINTENANCE	82,378	105,182	90,000	90,000
		100-1565-10-523200	COMMUNICATIONS	118,527	121,655	130,000	130,000
		100-1565-10-531100	SUPPLIES & MATERIALS	21,797	23,401	17,000	17,000
		100-1565-10-531220	NATURAL GAS	18,337	18,554	22,000	22,000
		100-1565-10-531230	ELECTRICITY	114,643	129,644	118,082	183,082
		100-1565-10-531600	SMALL EQUIPMENT	-	-	2,000	2,000
		100-1565-10-541300	CAPITAL OUTLAY - BUILDINGS	61,085	17,739	10,000	-
		100-1565-55-522200	REPAIRS & MAINTENANCE	12,465	22,409	12,500	12,500
		100-1565-55-523200	COMMUNICATIONS	2,613	3,504	3,000	3,000
		100-1565-55-531100	SUPPLIES & MATERIALS	3,187	8,294	5,000	5,000
		100-1565-55-531230	ELECTRICITY	21,544	26,137	24,000	30,500
		100-1565-55-531600	SMALL EQUIPMENT	4,750	-	-	-
		100-1565-55-541300	CAPITAL OUTLAY- BUILDING	5,825	8,600	-	-
1565 Total				**$ 584,580**	**$ 598,800**	**$ 561,722**	**$ 656,945**
1570	**COMMUNICATIONS & OUTREACH**	100-1570-10-511100	SALARIES & WAGES	$ 86,622	$ 169,005	$ 174,006	$ 182,787
		100-1570-10-511101	SALARIES-HOLIDAY PAY	1,083	3,249	3,249	3,249
		100-1570-10-511300	OVERTIME WAGES	2,259	5,220	-	-
		100-1570-10-512100	GROUP INSURANCE	3,184	20,114	23,911	23,335
		100-1570-10-512200	SOCIAL SECURITY TAXES	5,550	10,805	10,990	11,300
		100-1570-10-512300	MEDICARE	1,298	2,527	2,570	2,590
		100-1570-10-512400	RETIREMENT	4,380	8,539	17,401	26,813
		100-1570-10-512700	WORKER'S COMP INSURANCE	1,256	3,190	1,294	1,424
		100-1570-10-521200	PROFESSIONAL SERVICES	6,907	11,536	8,000	8,000
		100-1570-10-523200	COMMUNICATIONS	10,298	19,704	11,000	11,000
		100-1570-10-523300	ADVERTISING	4,767	5,481	5,000	5,000
		100-1570-10-523400	PRINTING & BINDING	2,960	3,530	3,500	5,500
		100-1570-10-523500	TRAVEL	1,072	3,347	6,000	6,000
		100-1570-10-523600	DUES & FEES	13,474	6,629	10,000	10,000
		100-1570-10-523700	EDUCATION & TRAINING	-	1,649	3,000	3,000
		100-1570-10-531100	SUPPLIES & MATERIALS	3,808	4,326	4,000	4,000
		100-1570-10-531300	SUPPLIES - FOOD	408	407	400	400
		100-1570-10-531400	BOOKS & PERIODICALS	116	240	200	200
		100-1570-10-531600	SMALL EQUIPMENT	24,934	7,673	6,000	4,000
		100-1570-10-551000	INDIRECT COST ALLOCATIONS	(19,230)	(19,205)	(34,132)	-
1570 Total				**$ 155,146**	**$ 267,965**	**$ 256,389**	**$ 308,598**

GENERAL FUND EXPENDITURES continued

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
1575	**GENERAL ENGINEERING**	100-1575-60-511100	SALARIES & WAGES	$ -	$ -	$ 281,648	$ 373,469
		100-1575-60-511101	SALARIES - HOLIDAY PAY	-	-	4,332	5,415
		100-1575-60-511300	OVERTIME WAGES	-	-	-	-
		100-1575-60-512100	GROUP INSURANCE	-	-	64,042	73,887
		100-1575-60-512200	SOCIAL SECURITY TAXES	-	-	17,731	22,917
		100-1575-60-512300	MEDICARE TAXES	-	-	4,147	5,343
		100-1575-60-512400	RETIREMENT	-	-	17,603	67,738
		100-1575-60-512700	WORKERS COMP INSURANCE	-	-	-	1,350
		100-1575-60-522320	RENTAL EQUIPMENT	-	-	21,100	31,575
		100-1575-60-523200	COMMUNICATIONS	-	-	1,000	1,600
		100-1575-60-523300	ADVERTISING	-	-	2,500	500
		100-1575-60-523400	PRINTING & BINDING	-	-	500	500
		100-1575-60-523500	TRAVEL	-	-	6,300	4,550
		100-1575-60-523600	DUES & FEES	-	-	5,160	4,010
		100-1575-60-523700	EDUCATION & TRAINING	-	-	2,250	5,500
		100-1575-60-531100	SUPPLIES/MATERIALS	-	-	1,000	5,000
		100-1575-60-531300	SUPPLIES- FOOD	-	-	200	500
		100-1575-60-531600	SMALL EQUIPMENT	-	-	500	8,000
		100-1575-60-551000	INDIRECT COST ALLOCATION	-	-	(90,017)	-
1575 Total				**$ -**	**$ -**	**$ 339,996**	**$ 611,854**
2650	**MUNICIPAL COURT**	100-2650-15-511100	SALARIES & WAGES	$ 168,500	$ 167,316	$ 176,360	$ 188,275
		100-2650-15-511101	SALARIES-HOLIDAY PAY	3,249	3,249	4,149	3,791
		100-2650-15-511300	OVERTIME WAGES	27	158	-	-
		100-2650-15-512100	GROUP INSURANCE	40,890	50,706	57,572	60,179
		100-2650-15-512200	SOCIAL SECURITY TAXES	9,910	9,659	11,192	11,480
		100-2650-15-512300	MEDICARE	2,318	2,259	2,617	2,680
		100-2650-15-512400	RETIREMENT	9,151	12,371	12,345	29,013
		100-2650-15-512700	WORKER'S COMP INSURANCE	3,547	3,262	3,653	4,019
		100-2650-15-521200	PROFESSIONAL SERVICES	113,427	116,858	115,000	130,000
		100-2650-15-523400	PRINTING & BINDING	1,967	1,822	2,000	2,000
		100-2650-15-523500	TRAVEL	842	2,314	4,000	4,000
		100-2650-15-523600	DUES & FEES	1,002	923	1,500	1,500
		100-2650-15-523700	EDUCATION & TRAINING	1,086	1,975	4,500	4,500
		100-2650-15-531100	SUPPLIES & MATERIALS	1,016	1,465	2,500	2,500
		100-2650-15-531300	SUPPLIES - FOOD	684	72	1,000	1,000
		100-2650-15-531600	SMALL EQUIPMENT	1,901	1,315	2,500	2,500
2650 Total				**$ 359,517**	**$ 375,723**	**$ 400,888**	**$ 447,437**
3210	**POLICE ADMINISTRATION**	100-3210-20-511100	SALARIES & WAGES	$ 836,170	$ 942,256	$ 921,159	$ 1,094,184
		100-3210-20-511101	SALARIES-HOLIDAY PAY	10,828	13,319	11,913	14,079
		100-3210-20-511102	SALARIES-SPECIAL EVENTS	5,020	2,257	8,000	8,000
		100-3210-20-511300	OVERTIME WAGES	16,950	14,809	11,000	11,000
		100-3210-20-512100	GROUP INSURANCE	76,299	82,376	86,828	85,049
		100-3210-20-512200	SOCIAL SECURITY TAXES	53,338	59,473	59,028	66,500
		100-3210-20-512300	MEDICARE	12,474	13,909	13,805	15,430
		100-3210-20-512400	RETIREMENT	27,727	44,679	46,608	189,400
		100-3210-20-512700	WORKER'S COMP INSURANCE	18,288	17,680	18,836	20,720
		100-3210-20-521200	PROFESSIONAL SERVICES	10,127	5,527	163,040	182,700
		100-3210-20-522200	REPAIRS & MAINTENANCE	14,598	21,410	17,200	8,500
		100-3210-20-522320	RENTAL OF EQUIPMENT & VEHICLES	-	17,908	31,800	65,800
		100-3210-20-523100	INSURANCE OTHER THAN EMPLOYEE	3,606	-	-	-
		100-3210-20-523200	COMMUNICATIONS	6,230	8,006	6,900	1,250
		100-3210-20-523300	ADVERTISING	-	-	1,000	1,000
		100-3210-20-523400	PRINTING & BINDING	4,028	7,413	15,050	13,150
		100-3210-20-523500	TRAVEL	7,604	4,258	10,000	14,798
		100-3210-20-523600	DUES & FEES	111,735	237,396	495,656	499,556
		100-3210-20-523700	EDUCATION & TRAINING	14,445	11,312	13,110	11,294
		100-3210-20-523850	CONTRACTED SERVICES	-	23,061	-	10,800
		100-3210-20-531100	SUPPLIES & MATERIALS	16,787	34,784	38,960	48,060
		100-3210-20-531270	GASOLINE & MOTOR OIL	10,770	13,267	18,000	18,000
		100-3210-20-531300	SUPPLIES - FOOD	75	4,381	-	-
		100-3210-20-531600	SMALL EQUIPMENT	10,643	34,311	27,518	25,618
		100-3210-20-531700	OTHER SUPPLIES	23,664	52,636	57,753	32,353
		100-3210-20-542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	15,832	-	-
3210 Total				**$ 1,291,406**	**$ 1,682,260**	**$ 2,073,164**	**$ 2,437,241**

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
3223	**POLICE PATROL**	100-3223-20-511100	SALARIES & WAGES	$ 1,945,230	$ 2,108,506	$ 2,425,704	$ 2,843,975
		100-3223-20-511101	SALARIES-HOLIDAY PAY	28,154	34,651	34,656	40,071
		100-3223-20-511102	SALARIES-SPECIAL EVENTS	68,018	47,540	70,000	70,000
		100-3223-20-511300	OVERTIME WAGES	184,130	169,782	152,000	174,000
		100-3223-20-512100	GROUP INSURANCE	330,308	426,413	499,939	464,921
		100-3223-20-512200	SOCIAL SECURITY TAXES	134,628	140,663	166,306	174,493
		100-3223-20-512300	MEDICARE	31,486	32,897	38,894	40,601
		100-3223-20-512400	RETIREMENT	95,836	127,062	128,885	395,900
		100-3223-20-512700	WORKER'S COMP INSURANCE	42,469	43,986	43,743	49,357
		100-3223-20-521200	PROFESSIONAL SERVICES	-	2,590	-	-
		100-3223-20-522200	REPAIRS & MAINTENANCE	100,867	96,657	72,400	64,700
		100-3223-20-522320	RENTAL OF EQUIPMENT & VEHICLES	55,185	446,704	353,863	458,863
		100-3223-20-523200	COMMUNICATIONS	34,684	42,712	15,352	30,037
		100-3223-20-523400	PRINTING & BINDING	1,462	2,683	1,949	-
		100-3223-20-523500	TRAVEL	4,120	3,966	7,000	18,960
		100-3223-20-523600	DUES & FEES	35	94	-	-
		100-3223-20-523700	EDUCATION & TRAINING	14,665	11,609	9,360	22,450
		100-3223-20-531100	SUPPLIES & MATERIALS	1,008	6,783	-	12,000
		100-3223-20-531270	GASOLINE & MOTOR OIL	163,802	174,750	120,000	192,000
		100-3223-20-531300	SUPPLIES - FOOD	-	78	-	-
		100-3223-20-531600	SMALL EQUIPMENT	349,359	23,251	84,500	33,734
		100-3223-20-531700	OTHER SUPPLIES	55,796	68,600	43,649	67,750
		100-3223-20-542200	CAPITAL OUTLAY - VEHICLES	1,070,094	-	-	-
		100-3223-20-542400	CAPITAL OUTLAY - COMPUTERS	22,020	-	-	-
		100-3223-20-542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	12,036	-	-
3223 Total				**$ 4,733,353**	**$ 4,024,014**	**$ 4,268,200**	**$ 5,153,812**
3230	**POLICE SUPPORT SERVICES**	100-3230-20-511100	SALARIES & WAGES	$ 866,131	$ 933,746	$ 1,114,839	$ 1,099,806
		100-3230-20-511101	SALARIES-HOLIDAY PAY	16,243	12,994	16,786	15,162
		100-3230-20-511102	SALARIES-SPECIAL EVENTS	41,236	35,681	18,500	18,500
		100-3230-20-511300	OVERTIME WAGES	41,798	31,217	30,000	30,000
		100-3230-20-512100	GROUP INSURANCE	114,486	154,316	174,405	176,745
		100-3230-20-512200	SOCIAL SECURITY TAXES	58,758	60,851	73,168	67,100
		100-3230-20-512300	MEDICARE	13,742	14,231	17,112	15,580
		100-3230-20-512400	RETIREMENT	27,585	23,344	57,242	231,663
		100-3230-20-512700	WORKER'S COMP INSURANCE	18,528	17,698	19,084	20,993
		100-3230-20-521200	PROFESSIONAL SERVICES	79	44	500	500
		100-3230-20-521300	TECHNICAL SERVICES	-	835	-	-
		100-3230-20-522200	REPAIRS & MAINTENANCE	22,301	24,127	22,925	48,700
		100-3230-20-522320	RENTAL OF EQUIPMENT & VEHICLES	26,048	45,672	47,484	155,000
		100-3230-20-523200	COMMUNICATIONS	13,546	15,014	16,930	9,782
		100-3230-20-523400	PRINTING & BINDING	3,909	1,131	-	2,825
		100-3230-20-523500	TRAVEL	8,321	11,508	15,000	11,320
		100-3230-20-523600	DUES & FEES	9,356	1,087	950	-
		100-3230-20-523700	EDUCATION & TRAINING	9,385	15,048	10,540	9,540
		100-3230-20-531100	SUPPLIES & MATERIALS	13,638	9,200	5,700	20,200
		100-3230-20-531110	SUPPLIES & MATERIALS (EVIDENCE ROOM)	3,844	10,166	7,363	7,702
		100-3230-20-531270	GASOLINE & MOTOR OIL	23,883	29,423	30,100	30,100
		100-3230-20-531300	SUPPLIES - FOOD	-	372	-	-
		100-3230-20-531600	SMALL EQUIPMENT	29,756	44,499	14,795	17,521
		100-3230-20-531700	OTHER SUPPLIES	5,903	9,015	12,100	9,600
		100-3230-20-542100	CAPITAL OUTLAY-MACHINERY	-	-	8,400	-
		100-3230-20-542500	CAPITAL OUTLAY-POLICE DOG	-	6,538	-	-
3230 Total				**$ 1,368,477**	**$ 1,507,758**	**$ 1,713,923**	**$ 1,998,339**
3290	**POLICE EXPLORERS**	100-3290-20-523500	TRAVEL	$ -	$ -	$ 5,000	$ 5,000
		100-3290-20-523700	EDUCATION & TRAINING	-	-	3,000	3,000
		100-3290-20-531100	SUPPLIES & MATERIALS	2,250	1,250	-	-
		100-3290-20-531300	SUPPLIES- FOOD	680	590	-	-
		100-3290-20-531700	OTHER SUPPLIES	2,793	-	2,000	2,000
3290 Total				**$ 5,723**	**$ 1,840**	**$ 10,000**	**$ 10,000**

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
4210	**STREETS ADMINISTRATION**	100-4210-55-511100	SALARIES & WAGES	$ 200,327	$ 217,730	$ 236,783	$ 250,810
		100-4210-55-511101	SALARIES-HOLIDAY PAY	3,249	3,249	3,249	3,249
		100-4210-55-511300	OVERTIME WAGES	1,309	1,508	1,000	1,000
		100-4210-55-512100	GROUP INSURANCE	36,070	39,982	46,652	70,011
		100-4210-55-512200	SOCIAL SECURITY TAXES	12,130	13,140	14,944	15,300
		100-4210-55-512300	MEDICARE	2,837	3,073	3,495	3,540
		100-4210-55-512400	RETIREMENT	11,978	12,713	16,575	45,025
		100-4210-55-512700	WORKER'S COMP INSURANCE	4,415	3,992	4,547	5,002
		100-4210-55-522200	REPAIRS & MAINTENANCE	474	5,600	2,000	2,000
		100-4210-55-522320	RENTAL OF EQUIPMENT & VEHICLES	13,208	14,595	16,000	16,000
		100-4210-55-523200	COMMUNICATIONS	2,682	2,100	3,000	3,000
		100-4210-55-523500	TRAVEL	4,778	1,484	5,500	5,500
		100-4210-55-523600	DUES & FEES	453	15,436	2,000	2,000
		100-4210-55-523700	EDUCATION & TRAINING	3,959	2,658	7,500	7,500
		100-4210-55-531100	SUPPLIES & MATERIALS	5,941	6,429	8,000	8,000
		100-4210-55-531270	GASOLINE & MOTOR OIL	10,395	6,013	10,000	10,000
		100-4210-55-531600	SMALL EQUIPMENT	-	325	2,500	2,500
		100-4210-55-551000	INDIRECT COST ALLOCATIONS	(8,658)	(6,581)	(6,111)	-
4210 Total				**$ 305,545**	**$ 343,446**	**$ 377,634**	**$ 450,437**
4221	**PAVED ROADWAYS**	100-4221-55-511100	SALARIES & WAGES	$ 499,464	$ 559,534	$ 626,778	$ 684,763
		100-4221-55-511101	SALARIES-HOLIDAY PAY	11,911	11,911	12,996	12,996
		100-4221-55-511102	SALARIES-SPECIAL EVENTS	-	2,976	1,000	1,000
		100-4221-55-511300	OVERTIME WAGES	27,416	38,342	15,000	34,000
		100-4221-55-512100	GROUP INSURANCE	78,344	98,282	107,585	137,929
		100-4221-55-512200	SOCIAL SECURITY TAXES	32,751	37,052	40,658	43,478
		100-4221-55-512300	MEDICARE	7,660	8,665	9,509	10,036
		100-4221-55-512400	RETIREMENT	30,674	34,655	32,089	145,388
		100-4221-55-512700	WORKER'S COMP INSURANCE	12,118	10,711	12,482	13,731
		100-4221-55-521200	PROFESSIONAL SERVICES	175	967	-	-
		100-4221-55-522200	REPAIRS & MAINTENANCE	98,230	111,631	50,000	50,000
		100-4221-55-522210	INFRASTRUCTURE REPAIRS & MAINT	-	3,850	-	30,000
		100-4221-55-522320	RENTAL OF EQUIPMENT & VEHICLES	(8,653)	68,202	87,000	55,000
		100-4221-55-523200	COMMUNICATIONS	6,627	3,971	7,000	7,000
		100-4221-55-523500	TRAVEL	1,700	2,933	3,500	3,500
		100-4221-55-523600	DUES & FEES	-	1,413	-	-
		100-4221-55-523700	EDUCATION & TRAINING	2,592	11,499	15,000	15,000
		100-4221-55-523850	CONTRACTED SERVICES	104,220	113,988	110,000	110,000
		100-4221-55-523900	DOWNTOWN STREETSCAPES	90,652	71,986	35,000	35,000
		100-4221-55-531100	SUPPLIES & MATERIALS	16,240	37,833	18,000	18,000
		100-4221-55-531270	GASOLINE & MOTOR OIL	38,502	42,981	40,000	40,000
		100-4221-55-531300	SUPPLIES - FOOD	652	813	1,000	1,000
		100-4221-55-531600	SMALL EQUIPMENT	8,411	4,876	5,000	5,000
		100-4221-55-531700	OTHER SUPPLIES	9,403	17,207	15,000	15,000
		100-4221-55-542200	CAPITAL OUTLAY - VEHICLES	37,563	-	-	-
4221 Total				**$ 1,106,652**	**$ 1,296,279**	**$ 1,244,597**	**$ 1,467,821**
4260	**STREET LIGHTING**	100-4260-55-522210	INFRASTRUCTURE REPAIRS & MAINT	$ 23,205	$ 20,182	$ 45,000	$ 45,000
		100-4260-55-531230	ELECTRICITY	619,133	771,277	630,000	891,000
4260 Total				**$ 642,339**	**$ 791,458**	**$ 675,000**	**$ 936,000**
4270	**TRAFFIC ENGINEERING**	100-4270-55-522200	REPAIRS & MAINTENANCE	$ 4,000	$ 7,453	$ -	$ -
		100-4270-55-522210	INFRASTRUCTURE REPAIRS & MAINT	-	14,726	7,000	7,000
		100-4270-55-523700	EDUCATION & TRAINING	-	85	4,000	4,000
		100-4270-55-531100	SUPPLIES & MATERIALS	226	640	1,000	1,000
		100-4270-55-531230	ELECTRICITY	14,195	18,770	16,000	27,000
		100-4270-55-531270	GASOLINE & MOTOR OIL	1,176	2,334	-	-
		100-4270-55-531600	SMALL EQUIPMENT	2,889	425	2,000	2,000
4270 Total				**$ 22,487**	**$ 44,432**	**$ 30,000**	**$ 41,000**

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
6180	**THEATER**	100-6180-45-511100	SALARIES & WAGES	$ 70,045	$ 77,188	$ 103,508	$ 115,375
		100-6180-45-511101	HOLIDAY PAY	1,733	1,408	1,733	2,166
		100-6180-45-512100	GROUP INSURANCE	13,861	15,351	16,544	27,586
		100-6180-45-512200	SOCIAL SECURITY TAXES	4,215	4,618	6,525	7,100
		100-6180-45-512300	MEDICARE	986	1,080	1,526	1,650
		100-6180-45-512400	RETIREMENT	2,838	3,067	5,175	20,813
		100-6180-45-512700	WORKERS COMP INSURANCE	2,143	1,925	2,207	2,428
		100-6180-45-522200	REPAIRS & MAINTENANCE	15,199	10,104	15,000	15,000
		100-6180-45-523200	COMMUNICATIONS	2,219	1,938	2,400	2,400
		100-6180-45-523300	ADVERTISING	1,917	675	2,400	2,400
		100-6180-45-523500	TRAVEL	4,659	2,759	4,000	6,000
		100-6180-45-523600	DUES & FEES	7,386	15,233	15,000	25,000
		100-6180-45-523700	EDUCATION & TRAINING	4,591	3,105	3,000	3,000
		100-6180-45-523850	CONTRACTED SERVICES	14,210	17,004	-	10,000
		100-6180-45-531100	SUPPLIES & MATERIALS	4,265	3,320	5,000	5,000
		100-6180-45-531220	NATURAL GAS	2,402	2,538	3,200	3,200
		100-6180-45-531230	ELECTRICITY	10,525	14,064	12,000	15,000
		100-6180-45-531300	SUPPLIES - FOOD	1,294	-	100	200
		100-6180-45-531500	SUPPLIES / INVENTORY PURCHASED FOR RESALE	3,073	5,937	5,000	7,000
		100-6180-45-531600	SMALL EQUIPMENT	-	-	5,000	-
6180 Total				**$ 167,562**	**$ 181,313**	**$ 209,318**	**$ 271,318**
6220	**PARK AREAS**	100-6220-45-511100	SALARIES & WAGES	$ 392,617	$ 421,076	$ 435,784	$ 520,105
		100-6220-45-511101	SALARIES-HOLIDAY PAY	8,663	8,663	8,664	8,664
		100-6220-45-511102	SALARIES-SPECIAL EVENTS	-	2,480	1,000	1,000
		100-6220-45-511300	OVERTIME WAGES	20,706	24,454	5,000	25,000
		100-6220-45-512100	GROUP INSURANCE	92,981	104,314	119,352	110,606
		100-6220-45-512200	SOCIAL SECURITY TAXES	24,962	26,901	27,928	33,290
		100-6220-45-512300	MEDICARE	5,838	6,291	6,531	7,780
		100-6220-45-512400	RETIREMENT	13,020	14,889	22,039	83,850
		100-6220-45-512700	WORKER'S COMP INSURANCE	8,073	7,396	8,315	9,147
		100-6220-45-521200	PROFESSIONAL SERVICES	1,355	146	5,000	5,000
		100-6220-45-522140	LAWN CARE SERVICES	75	-	-	-
		100-6220-45-522200	REPAIRS & MAINTENANCE	28,044	42,676	35,000	35,000
		100-6220-45-522210	INFRASTRUCTURE REPAIRS & MAINT	6,268	19,234	25,000	100,000
		100-6220-45-522320	RENTAL OF EQUIPMENT & VEHICLES	10,602	29,547	33,400	63,000
		100-6220-45-523200	COMMUNICATIONS	3,907	4,809	2,500	2,500
		100-6220-45-523500	TRAVEL	4,068	2,408	4,000	4,000
		100-6220-45-523600	DUES & FEES	125	180	450	450
		100-6220-45-523700	EDUCATION & TRAINING	8,508	6,876	10,000	10,000
		100-6220-45-523850	CONTRACTED SERVICES	23,500	800	-	-
		100-6220-45-531100	SUPPLIES & MATERIALS	59,106	46,088	40,000	40,000
		100-6220-45-531220	NATURAL GAS	574	524	450	450
		100-6220-45-531230	ELECTRICITY	18,406	40,277	32,000	43,000
		100-6220-45-531270	GASOLINE & MOTOR OIL	29,079	23,152	22,000	22,000
		100-6220-45-531300	SUPPLIES-FOOD	-	87	-	-
		100-6220-45-531500	SUPPLIES / INVENTORY PURCHASED FOR RESALE	5,237	7,056	-	-
		100-6220-45-531600	SMALL EQUIPMENT	14,384	18,246	25,000	25,000
		100-6220-45-531700	OTHER SUPPLIES	3,995	3,644	3,000	3,000
		100-6220-45-531701	BENCHMARK PROGRAM	(39)	(1,847)	-	-
		100-6220-45-541300	CAPITAL OUTLAY - BUILDINGS	-	-	4,500	-
		100-6220-45-542100	CAPITAL OUTLAY-MACHINERY	-	124,987	220,000	-
		100-6220-45-542200	CAPITAL OUTLAY - VEHICLES	37,563	-	-	-
		100-6220-45-542500	OTHER EQUIPMENT	-	51,987	-	-
6220 Total				**$ 821,619**	**$ 1,037,342**	**$ 1,096,913**	**$ 1,152,842**

GENERAL FUND EXPENDITURES continued

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
7220	**BUILDING & SAFETY SERVICES**	100-7220-30-511100	SALARIES & WAGES	$ 702,972	$ 806,943	$ 756,519	$ 801,856
		100-7220-30-511101	SALARIES-HOLIDAY PAY	11,911	12,994	11,913	11,913
		100-7220-30-511300	OVERTIME WAGES	276	221	-	-
		100-7220-30-512100	GROUP INSURANCE	100,563	124,780	171,903	132,102
		100-7220-30-512200	SOCIAL SECURITY TAXES	42,892	49,145	47,643	48,900
		100-7220-30-512300	MEDICARE	10,031	11,494	11,142	11,360
		100-7220-30-512400	RETIREMENT	21,463	27,517	37,826	152,200
		100-7220-30-512700	WORKER'S COMP INSURANCE	15,369	14,668	15,830	17,413
		100-7220-30-521200	PROFESSIONAL SERVICES	-	90	-	-
		100-7220-30-522200	REPAIRS & MAINTENANCE	1,892	3,255	3,000	3,000
		100-7220-30-522320	RENTAL OF EQUIPMENT & VEHICLES	3,569	33,032	41,200	41,200
		100-7220-30-523200	COMMUNICATIONS	30,110	28,862	40,000	40,000
		100-7220-30-523400	PRINTING & BINDING	2,473	2,182	2,000	2,000
		100-7220-30-523500	TRAVEL	3,706	3,718	8,000	6,300
		100-7220-30-523600	DUES & FEES	6,100	7,383	19,200	19,200
		100-7220-30-523700	EDUCATION & TRAINING	8,601	6,094	5,000	6,000
		100-7220-30-531100	SUPPLIES & MATERIALS	3,148	2,462	2,300	2,300
		100-7220-30-531101	SUPPLIES & MATERIALS	-	-	-	-
		100-7220-30-531270	GASOLINE & MOTOR OIL	12,413	13,705	12,000	12,000
		100-7220-30-531300	SUPPLIES - FOOD	-	110	300	300
		100-7220-30-531400	BOOKS & PERIODICALS	149	477	3,300	4,000
		100-7220-30-531600	SMALL EQUIPMENT	6,351	3,716	4,000	4,000
		100-7220-30-531700	OTHER SUPPLIES	-	248	1,000	1,000
		100-7220-30-542200	CAPITAL OUTLAY - VEHICLES	98,488	-	-	-
7220 Total				**$ 1,082,477**	**$ 1,153,095**	**$ 1,194,076**	**$ 1,317,044**
7310	**URBAN REDEVELOPMENT & HOUSING**	100-7310-35-511100	SALARIES & WAGES	$ 114,607	$ 126,734	$ 157,544	$ 191,051
		100-7310-35-511101	SALARIES- HOLIDAY PAY	1,083	1,083	1,083	2,166
		100-7310-35-512100	GROUP INSURANCE	15,946	17,816	19,192	30,032
		100-7310-35-512200	SOCIAL SECURITY TAXES	6,966	7,673	9,835	11,500
		100-7310-35-512300	MEDICARE TAXES	1,629	1,794	2,300	2,690
		100-7310-35-512400	RETIREMENT	438	5,835	7,877	27,413
		100-7310-35-512700	WORKERS COMP INSURANCE	2,475	2,263	2,549	2,804
		100-7310-35-521200	PROFESSIONAL SERVICES	6,584	2,050	10,000	10,000
		100-7310-35-523300	ADVERTISING	-	-	300	300
		100-7310-35-523400	PRINTING & BINDING	-	250	300	300
		100-7310-35-523500	TRAVEL	2,569	7,455	16,500	28,590
		100-7310-35-523600	DUES & FEES	704	770	1,000	1,000
		100-7310-35-523700	EDUCATION & TRAINING	350	350	1,200	2,600
		100-7310-35-531100	SUPPLIES & MATERIALS	589	13	750	750
		100-7310-35-531300	SUPPLIES - FOOD	-	289	-	-
		100-7310-35-531600	SMALL EQUIPMENT	133	-	300	300
		100-7310-35-541200	CAPITAL OUTLAY- SITE IMPROVEMENTS	-	85,268	100,000	-
7310 Total				**$ 154,072**	**$ 259,643**	**$ 330,730**	**$ 311,496**

GENERAL FUND EXPENDITURES continued

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
7410	**COMMUNITY DEVELOPMENT**	100-7410-40-511100	SALARIES & WAGES	$ 348,734	$ 480,991	$ 473,483	$ 501,250
		100-7410-40-511101	SALARIES-HOLIDAY PAY	5,414	5,414	6,498	6,498
		100-7410-40-511300	OVERTIME WAGES	30	-	-	-
		100-7410-40-512100	GROUP INSURANCE	48,301	74,926	87,463	103,664
		100-7410-40-512200	SOCIAL SECURITY TAXES	21,622	29,158	29,759	30,348
		100-7410-40-512300	MEDICARE	5,056	6,819	6,960	7,088
		100-7410-40-512400	RETIREMENT	9,510	21,523	33,144	72,338
		100-7410-40-512700	WORKER'S COMP INSURANCE	8,424	8,983	8,676	9,544
		100-7410-40-521100	PURCHASED SERVICES - OFFICIAL/ADMINISTRATIVE	2,950	3,500	4,000	8,000
		100-7410-40-521200	PROFESSIONAL SERVICES	85,389	48,846	80,000	205,000
		100-7410-40-522200	REPAIRS & MAINTENANCE	4,311	600	3,000	3,000
		100-7410-40-522320	RENTAL OF EQUIPMENT & VEHICLES	-	21,589	25,000	23,000
		100-7410-40-523200	COMMUNICATIONS	1,956	2,381	3,500	3,500
		100-7410-40-523300	ADVERTISING	6,467	6,883	15,000	15,000
		100-7410-40-523400	PRINTING & BINDING	2,217	1,021	2,000	2,000
		100-7410-40-523500	TRAVEL	13,156	9,421	19,000	20,000
		100-7410-40-523600	DUES & FEES	3,953	5,858	3,900	5,000
		100-7410-40-523700	EDUCATION & TRAINING	5,967	8,374	8,000	22,000
		100-7410-40-531100	SUPPLIES & MATERIALS	1,188	3,821	7,000	7,000
		100-7410-40-531270	GASOLINE & MOTOR OIL	6,748	6,014	10,000	10,000
		100-7410-40-531300	SUPPLIES - FOOD	-	639	3,000	3,000
		100-7410-40-531600	SMALL EQUIPMENT	726	1,315	1,000	1,000
		100-7410-40-531700	OTHER SUPPLIES	-	14	-	-
		100-7410-40-551000	INDIRECT COST ALLOCATIONS	(19,513)	(5,799)	-	-
7410 Total				**$ 562,605**	**$ 742,292**	**$ 830,383**	**$ 1,058,230**
7510	**ECONOMIC DEVELOPMENT ADMINISTRATION**	100-7510-35-511100	SALARIES & WAGES	$ 89,849	$ 14,902	$ 88,200	$ 105,125
		100-7510-35-511101	SALARIES-HOLIDAY PAY	1,408	1,083	1,083	1,083
		100-7510-35-512100	GROUP INSURANCE	13,179	2,758	14,840	10,418
		100-7510-35-512200	SOCIAL SECURITY TAXES	5,476	955	5,536	6,300
		100-7510-35-512300	MEDICARE	1,281	223	1,295	1,480
		100-7510-35-512400	RETIREMENT	-	-	4,410	10,100
		100-7510-35-512700	WORKERS COMP INSURANCE	1,829	1,675	1,884	2,073
		100-7510-35-521200	PROFESSIONAL SERVICES	-	18,375	1,000	26,000
		100-7510-35-522310	RENTAL OF LAND & BUILDINGS	3,000	-	-	-
		100-7510-35-523200	COMMUNICATIONS	964	362	900	900
		100-7510-35-523400	PRINTING & BINDING	-	658	-	-
		100-7510-35-523500	TRAVEL	5,401	740	4,200	4,200
		100-7510-35-523600	DUES & FEES	8,747	28,290	5,000	5,000
		100-7510-35-523700	EDUCATION & TRAINING	3,014	2,500	2,500	2,500
		100-7510-35-531100	SUPPLIES & MATERIALS	7,656	4,704	500	500
		100-7510-35-531300	SUPPLIES-FOOD	2,079	130	200	1,700
		100-7510-35-531600	SMALL EQUIPMENT	1,181	188	2,000	500
		100-7510-35-531700	OTHER SUPPLIES	-	24,598	-	-
		100-7510-35-572000	PAYMENTS TO OTHER AGENCIES	12,346	29,785	20,000	20,000
7510 Total				**$ 157,409**	**$ 131,925**	**$ 153,548**	**$ 197,879**
7550	**DOWNTOWN DEVELOPMENT**	100-7550-35-511100	SALARIES & WAGES	$ 76,935	$ 85,772	$ 82,780	$ 86,844
		100-7550-35-511101	SALARIES-HOLIDAY PAY	1,083	1,083	1,083	1,083
		100-7550-35-512100	GROUP INSURANCE	1,050	1,101	1,147	1,196
		100-7550-35-512200	SOCIAL SECURITY TAXES	4,829	5,343	5,200	5,300
		100-7550-35-512300	MEDICARE	1,129	1,249	1,216	1,230
		100-7550-35-512400	RETIREMENT	3,846	3,942	4,139	19,413
		100-7550-35-512700	WORKER'S COMP INSURANCE	1,681	1,533	1,731	1,905
		100-7550-35-523200	COMMUNICATIONS	1,027	973	1,300	1,300
		100-7550-35-523300	ADVERTISING	-	651	500	500
		100-7550-35-523400	PRINTING & BINDING	-	48	500	500
		100-7550-35-523500	TRAVEL	2,686	4,232	3,000	3,000
		100-7550-35-523600	DUES & FEES	1,815	1,754	2,000	2,000
		100-7550-35-523700	EDUCATION & TRAINING	313	2,542	2,000	2,000
		100-7550-35-531100	SUPPLIES & MATERIALS	10,062	1,454	2,500	4,500
		100-7550-35-531300	SUPPLIES - FOOD	1,065	421	1,300	1,300
		100-7550-35-531600	SMALL EQUIPMENT	-	30	-	-
		100-7550-35-572999	DOWNTOWN ASSOC CONFERENCE	15,860	-	-	-
7550 Total				**$ 123,379**	**$ 112,128**	**$ 110,396**	**$ 132,071**
9000	**OTHER FINANCING USES**	100-9000-10-611540	TRANSFERS TO SANITATION FUND	$ -	$ 205,967	$ 125,629	$ 125,629
		100-9000-15-572000	PAYMENTS TO OTHER AGENCIES	22,268	-	23,000	23,000
		100-9000-25-572000	PAYMENTS TO OTHER AGENCIES	5,885,876	6,534,589	7,091,000	7,300,000
		100-9000-57-579000	CONTINGENCIES	-	-	856,067	535,641
9000 Total				**$ 5,908,144**	**$ 6,740,556**	**$ 8,095,696**	**$ 7,984,270**
Grand Total				**$ 22,540,613**	**$ 24,732,930**	**$ 27,807,115**	**$ 30,527,380**

SPECIAL EVENTS FUND

SOURCE OF FUNDS

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
201-389000	MISCELLANEOUS REVENUE-OTHER				$ 75,000
201-391275	TRANSFER FROM HOTEL/MOTEL FUND				237,000
201-391280	TRANSFER FROM RENTAL CAR TAX FUND				93,884
Grand Total					**$ 405,884**

USE OF FUNDS

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
7520	**MARKETING AND SPECIAL EVENTS**	201-7520-35-511100	SALARIES & WAGES				$ 50,000
		201-7520-35-511101	SALARIES-HOLIDAY PAY				1,083
		201-7520-35-512100	GROUP INSURANCE				25,876
		201-7520-35-512200	SOCIAL SECURITY TAXES				3,100
		201-7520-35-512300	MEDICARE				725
		201-7520-35-512400	RETIREMENT				5,000
		201-7520-35-523200	COMMUNICATIONS				600
		201-7520-35-531600	SMALL EQUIPMENT				7,500
		201-7520-35-523850	CONTRACTED SERVICES				312,000
Grand Total							**$ 405,884**

TAX ALLOCATION DISTRICT FUND

SOURCE OF FUNDS

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
270-134201	RESERVE FUNDS				$ 30,000
270-332100	TAD TAXES	67,979	144,896	195,000	165,000
Grand Total		**$ 67,979**	**$ 144,896**	**$ 195,000**	**$ 195,000**

USE OF FUNDS

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
9000	**OTHER FINANCING USES**	270-9000-10-579000	CONTINGENCIES	-	-	195,000	195,000
Grand Total				**$ -**	**$ -**	**$ 195,000**	**$ 195,000**

HOTEL/MOTEL TAX FUND

SOURCE OF FUNDS

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
275-134201	RESERVE FUNDS	$ -	$ -	$ -	$ 70,000
275-314100	HOTEL/MOTEL TAXES	1,040,404	1,088,412	912,000	-
275-314101	HOTEL/MOTEL TAXES (TCT)				525,000
275-314102	HOTEL/MOTEL TAXES (TPD)				225,000
275-314103	HOTEL/MOTEL TAXES (Unrestricted)				450,000
275-361000	INTEREST INCOME	107	57	100	-
Grand Total		**$ 1,040,512**	**$ 1,088,469**	**$ 912,100**	**$ 1,270,000**

USE OF FUNDS

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
6180	**THEATER**	275-6180-45-541300	CAPITAL OUTLAY - BUILDINGS			$ -	$ 50,000
6180 Total						**$ -**	**$ 50,000**
7540	**TOURISM**	275-7540-10-523600	DUES & FEES	$ -	$ 24	$ -	$ -
		275-7540-10-572001	INTERAGENCY ALLOC-CANTON TOURISM	580,411	307,500	299,000	483,000
		275-7540-10-572003	INTERAGENCY ALLOC-CC CHAMBER OF COM	10,000	10,000	-	-
		275-7540-10-572004	INTERAGENCY ALLOC-CC HISTORICAL	75,000	75,000	50,000	75,000
		275-7540-10-572005	INTERAGENCY ALLOC-MAIN STREET	50,000	100,000	100,000	-
7540 Total				**$ 715,411**	**$ 492,524**	**$ 449,000**	**$ 558,000**
9000	**OTHER FINANCING USES**	275-9000-10-579000	CONTINGENCIES			$ -	$ 100,000
		275-9000-10-611000	OPERATING TRANSFERS OUT - GENERAL FUND	817,827	250,505	463,100	-
		275-9000-10-611100	TRANSFERS TO GENERAL FUND			-	325,000
		275-9000-10-611201	TRANSFERS TO SPEC EVTS FUND			-	237,000
9000 Total				**$ 817,827**	**$ 250,505**	**$ 463,100**	**$ 662,000**
Grand Total				**$ 1,533,238**	**$ 743,029**	**$ 912,100**	**$ 1,270,000**

RENTAL CAR TAX FUND

SOURCE OF FUNDS

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
280-134201	RESERVE FUNDS	$ -	$ -	$ -	$ 23,384
280-314400	RENTAL CAR TAXES	155,978	170,466	105,400	210,000
280-361000	INTEREST	4,439	5,821	4,433	2,000
Grand Total		**$ 160,417**	**$ 176,287**	**$ 109,833**	**$ 235,384**

USE OF FUNDS

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
6220	**PARK AREAS**	280-6220-45-541400	CAPITAL OUTLAY-INFRASTRUCTURE	$ -	$ 66,015	$ 400,000	$ -
6500	**LIBRARIES**	280-6500-10-572000	LIBRARY SUPPLEMENT	30,000	30,000	30,000	30,000
7520	**MARKETING AND SPECIAL EVENTS**	280-7520-10-572000	PAYMENTS TO OTHER AGENCIES	24,000	24,000	24,000	31,500
7550	**DOWNTOWN DEVELOPMENT**	280-7550-35-572005	INTERAGENCY ALLOC-MAIN STREET			-	80,000
9000	**OTHER FINANCING USES**	280-9000-10-611201	TRANSFERS TO SPEC EVTS FUND			-	93,884
Grand Total				**$ 54,000**	**$ 120,015**	**$ 454,000**	**$ 235,384**

CANTON BUILDING AUTHORITY FUND

SOURCE OF FUNDS

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
310-391505	TRANSFERS FROM WATER FUND	$ 1,799,460	$ 1,800,331	$ 1,800,032	$ 1,803,039
Grand Total		**$ 1,799,460**	**$ 1,800,331**	**$ 1,800,032**	**$ 1,803,039**

USE OF FUNDS

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
8000	**DEBT SERVICE**	310-8000-10-581203	PRINCIPAL PMTS ON BONDS 2007	$ 489,645	$ 513,979	$ 539,518	$ 566,331
		310-8000-10-581206	PRIINCIPAL PMTS ON BONDS 2014B	958,000	985,000	1,011,000	1,041,000
		310-8000-10-582103	INTEREST PMTS ON BONDS 2007	125,554	101,220	75,681	48,868
		310-8000-10-582106	INTEREST PMTS ON BONDS 2014B	225,161	199,583	173,283	146,290
		310-8000-10-583000	FISCAL AGENT'S FEES	1,100	550	550	550
Grand Total				**$ 1,799,460**	**$ 1,800,331**	**$ 1,800,032**	**$ 1,803,039**

SPLOST VII FUND

SOURCE OF FUNDS

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
322-134200	RESERVES	$ -	$ -	$ -	$ 647,570
322-334310	CAPITAL DIRECT (LMIG/LRA)	317,295	812,410	415,000	-
322-334311	CAPITAL DIRECT (GDOT SR5 & 140 BU)	327,259	261,337	215,000	-
322-336000	LOCAL GOVERNMENT GRANT	-	75,000	-	-
322-337100	SPLOST VII REVENUE	6,401,663	5,001,589	-	-
322-361000	INTEREST INCOME	702	683	500	-
Grand Total		**$ 7,046,919**	**$ 6,151,020**	**$ 630,500**	**$ 647,570**

USE OF FUNDS

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
1565	**GENERAL GOVERNMENT BUILDINGS**	322-1565-10-541300	CAPITAL OUTLAY - BUILDINGS	$ 1,451,687	$ 5,010,094	$ 500,000	$ -
4221	**PAVED ROADWAYS**	322-4221-55-541400	CAPITAL OUTLAY-INFRASTRUCTURE	2,095,211	1,758,180	1,530,000	647,570
		322-4221-55-542100	MACHINERY	-	73,315	-	-
Grand Total				**$ 3,546,898**	**$ 6,841,589**	**$ 2,030,000**	**$ 647,570**

SPLOST VIII FUND

SOURCE OF FUNDS

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
323-134201	RESERVE FUNDS				$ 2,216,084
323-334310	CAPITAL DIRECT (LMIG/LRA)	-	-	-	375,000
323-337100	SPLOST VIII TAXES	-	1,762,364	6,000,000	7,250,000
323-361000	INTEREST INCOME	-	(19)	400	-
323-336000	LOCAL GOVERNMENT GRANT	-	-	-	6,737,204
Grand Total		**$ -**	**$ 1,762,345**	**$ 6,000,400**	**$ 16,578,288**

USE OF FUNDS

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
1565	**GENERAL GOVERNMENT BUILDINGS**	323-1565-10-541300	BUILDINGS		$ 2,923,261	$ 1,000,000	$ -
1565 Total					**$ 2,923,261**	**$ 1,000,000**	**$ -**
3223	**POLICE PATROL**	323-3223-20-542200	VEHICLES		$ -	$ 585,000	$ -
3223 Total					**$ -**	**$ 585,000**	**$ -**
4221	**PAVED ROADWAYS**	323-4221-55-541400	ROAD INFRASTRUCTURE		$ 19,679	$ 800,000	$ 5,743,500
		323-4221-55-542200	VEHICLES				560,571
		323-4221-55-542500	OTHER EQUIPMENT				17,599
4221 Total					**$ 19,679**	**$ 800,000**	**$ 6,321,670**
6220	**PARK AREAS**	323-6220-45-541200	SITE IMPROVEMENTS		$ 380,542	$ 3,387,270	$ 10,186,931
		323-6220-45-542200	VEHICLES				25,000
		323-6220-45-542500	OTHER EQUIPMENT				20,000
6220 Total					**$ 380,542**	**$ 3,387,270**	**$ 10,231,931**
7510	**ECONOMIC DEVELOPMENT ADMINISTRATION**	323-7510-35-541400	INFRASTRUCTURE		$ -	$ 200,000	$ -
7510 Total					**$ -**	**$ 200,000**	**$ -**
9000	**OTHER FINANCING USES**	323-9000-10-551000	INDIRECT COST ALLOCATION		$ -	$ 28,130	$ 24,687
9000 Total					**$ -**	**$ 28,130**	**$ 24,687**
Grand Total					**$ 3,323,482**	**$ 6,000,400**	**$ 16,578,288**

IMPACT FEE FUND

SOURCE OF FUNDS

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
355-134201	RESERVE FUNDS				$ 4,177,247
355-331150	FEDERAL GOVERNMENT GRANTS-INDIRECT	150,453	-	-	
355-341320	IMPACT FEES - PARKS AND RECREATION	747,308	2,848,762	849,000	650,000
355-341321	IMPACT FEES - POLICE	30,655	90,054	35,000	20,000
355-341322	IMPACT FEES - FIRE	212,373	619,597	240,000	130,000
355-341324	IMPACT FEES - ROADS	100,032	368,170	124,000	90,000
355-341325	IMPACT FEES - ADMINISTRATIVE FEES	43,249	127,551	49,000	
355-361000	INTEREST INCOME	52,316	66,898	50,000	
Grand Total		**$ 1,336,387**	**$ 4,121,032**	**$ 1,347,000**	**$ 5,067,247**

USE OF FUNDS

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
1500	**GENERAL ADMINISTRATION**	355-1500-10-521200	PROFESSIONAL SERVICES	$ -	$ -	$ 40,000	$ -
		355-1500-10-523600	DUES & FEES	-	87	-	-
1500 Total				**$ -**	**$ 87**	**$ 40,000**	**$ -**
3223	**POLICE PATROL**	355-3223-20-541300	CAPITAL OUTLAY - BUILDINGS	$ -	$ -	$ -	$ 200,000
3223 Total				**$ -**	**$ -**	**$ -**	**$ 200,000**
4221	**PAVED ROADWAYS**	355-4221-55-541400	CAPITAL OUTLAY-INFRASTRUCTURE	$ 188,034	$ 79,111	$ 200,000	$ 746,178
4221 Total				**$ 188,034**	**$ 79,111**	**$ 200,000**	**$ 746,178**
6220	**PARK AREAS**	355-6220-45-521200	PROFESSIONAL SERVICES	$ -	$ 57,289	$ -	$ -
		355-6220-45-541100	PROPERTY SITES	185,033	-	800,000	-
		355-6220-45-541200	SITE IMPROVEMENTS	1,476,564	1,238,326	-	3,991,069
6220 Total				**$ 1,661,597**	**$ 1,295,616**	**$ 800,000**	**$ 3,991,069**
9000	**OTHER FINANCING USES**	355-9000-10-579000	CONTINGENCIES	$ -	$ -	$ 300,000	$ -
		355-9000-10-611100	TRANSFERS TO GENERAL FUND	-	-	174,005	-
		355-9000-10-611101	TRANSFERS TO GF	42,100	-	-	-
		355-9000-25-572000	PAYMENTS TO OTHER AGENCIES	212,373	619,597	253,000	130,000
		355-9000-55-572001	PAYMENTS TO OTHER AGENCIES- NS HOSPITAL	6,530	-	-	-
9000 Total				**$ 261,004**	**$ 619,597**	**$ 727,005**	**$ 130,000**
Grand Total				**$ 2,110,635**	**$ 1,994,410**	**$ 1,767,005**	**$ 5,067,247**

WATER & SEWER FUND

SOURCE OF FUNDS

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
505-134201	RESERVE FUNDS	$ -	$ -	$ -	$ 11,167,988
505-341702	INDIRECT COST ALLOCATION (STORMWATER)				15,333
505-344210	WATER CHARGES	7,414,090	8,285,057	7,652,030	8,712,500
505-344215	WATER TAP FEES	460,580	598,141	614,817	500,000
505-344225	SEWER TAP FEES	2,778,742	2,481,388	3,088,259	1,500,000
505-344235	TURN ON FEES	23,975	28,000	23,460	25,000
505-344255	SEWER CHARGES	8,357,867	9,092,477	8,691,047	9,481,250
505-349300	BAD CHECK FEES	5,495	6,090	6,153	5,000
505-349400	LATE FEES	161,741	154,078	140,000	150,000
505-349901	CONNECTION FEES	49,212	52,599	50,110	50,000
505-361000	INTEREST INCOME	1,784,190	1,685,880	485,000	
505-380000	MISCELLANEOUS REVENUES	(1,144)	(30,854)	10,000	-
505-389000	MISCELLANEOUS REVENUE-OTHER	9	(145)	-	-
505-392100	PROCEEDS-SALE OF GENERAL FIXED ASSETS	11,250	-	-	-
505-393300	PROCEEDS FROM BOND ISSUANCE	-	-	13,400,000	4,800,000
Grand Total		**$ 21,046,005**	**$ 22,352,711**	**$ 34,160,876**	**$ 36,407,071**

USE OF FUNDS

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
4331	**SANITARY SEWER MAINTENANCE**	505-4331-75-521200	PROFESSIONAL SERVICES	$ -	$ 4,515	$ 100,000	$ 350,000
		505-4331-75-522200	REPAIRS & MAINTENANCE	329,950	174,878	300,000	600,000
		505-4331-75-531100	SUPPLIES & MATERIALS	3,019	1,537	5,000	20,000
		505-4331-75-541400	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	200,000	20,000
		505-4331-75-542200	CAPITAL OUTLAY - VEHICLES				15,000
		505-4331-75-542500	CAPITAL OUTLAY - OTHER EQUIPMENT				87,000
		505-4331-75-573000	PAYMENTS TO OTHERS	250,000	-	-	-
4331 Total				**$ 582,969**	**$ 180,931**	**$ 605,000**	**$ 1,092,000**
4334	**SEWER LIFT STATIONS**	505-4334-75-521200	PROFESSIONAL SERVICES	$ 4,986	$ 19,391	$ 20,000	$ 50,000
		505-4334-75-522200	REPAIRS & MAINTENANCE	401,142	352,805	650,000	450,000
		505-4334-75-531100	SUPPLIES & MATERIALS	4,242	1,371	6,000	6,000
		505-4334-75-531230	ELECTRICITY	140,771	271,031	150,000	325,000
		505-4334-75-541400	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	400,000	828,000
4334 Total				**$ 551,141**	**$ 644,598**	**$ 1,226,000**	**$ 1,659,000**
4335	**SEWAGE TREATMENT PLANTS**	505-4335-75-521200	PROFESSIONAL SERVICES	$ -	$ -	$ 400,000	$ 100,000
		505-4335-75-521300	TECHNICAL SERVICES	12,209	1,035	2,500	10,000
		505-4335-75-522110	SLUDGE DISPOSAL	196,952	158,958	600,000	400,000
		505-4335-75-522111	COLLECTION/DISPOSAL SERVICES	2,000	21,574	2,000	20,000
		505-4335-75-522200	REPAIRS & MAINTENANCE	10,027	75,499	50,000	150,000
		505-4335-75-523100	INSURANCE OTHER THAN EMPLOYEE	47,396	47,396	-	-
		505-4335-75-523200	COMMUNICATIONS	1,762	1,764	1,800	1,800
		505-4335-75-523600	DUES & FEES	9,995	17,799	10,000	106,000
		505-4335-75-531100	SUPPLIES & MATERIALS	1,333	11,908	3,000	30,000
		505-4335-75-531210	CHEMICALS	133,193	179,443	500,000	500,000
		505-4335-75-531220	NATURAL GAS	-	-	-	20,000
		505-4335-75-531230	ELECTRICITY	220,804	166,774	600,000	600,000
		505-4335-75-541400	CAPITAL OUTLAY-INFRASTRUCTURE	-	959,716	13,000,000	9,112,710
		505-4335-75-542100	CAPITAL OUTLAY-MACHINERY				75,000
		505-4335-75-542200	CAPITAL OUTLAY - VEHICLES				30,000
4335 Total				**$ 635,669**	**$ 1,641,867**	**$ 15,169,300**	**$ 11,155,510**

USE OF FUNDS continued

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
4410	**WATER ADMINISTRATION**	505-4410-65-511100	SALARIES & WAGES	$ 437,757	$ 391,046	$ 374,625	$ 391,364
		505-4410-65-511101	SALARIES-HOLIDAY PAY	8,663	8,663	7,581	8,123
		505-4410-65-511300	OVERTIME WAGES	18,859	13,969	-	-
		505-4410-65-512100	GROUP INSURANCE	72,103	58,029	80,120	79,918
		505-4410-65-512200	SOCIAL SECURITY TAXES	28,046	24,707	23,697	24,120
		505-4410-65-512300	MEDICARE	6,596	5,927	5,542	5,580
		505-4410-65-512400	RETIREMENT	85,671	16,958	18,731	93,363
		505-4410-65-512700	WORKER'S COMP INSURANCE	11,833	10,920	12,188	13,407
		505-4410-65-522200	REPAIRS & MAINTENANCE	4,230	3,712	3,000	3,000
		505-4410-65-522320	RENTAL OF EQUIPMENT & VEHICLES	200	-	-	-
		505-4410-65-523200	COMMUNICATIONS	106,652	109,541	95,000	95,000
		505-4410-65-523400	PRINTING & BINDING	1,572	1,333	1,200	1,200
		505-4410-65-523500	TRAVEL	2,429	2,701	2,000	2,000
		505-4410-65-523600	DUES & FEES	63,955	71,108	70,000	70,000
		505-4410-65-523700	EDUCATION & TRAINING	1,884	918	2,000	2,000
		505-4410-65-523900	CONTRACT LABOR	1,750,000	2,112,496	2,265,746	2,729,424
		505-4410-65-523910	OTHER PURCHASED SERVICES-ARISTA	31,208	32,784	40,000	40,000
		505-4410-65-531100	SUPPLIES & MATERIALS	2,075	5,307	6,000	6,000
		505-4410-65-531270	GASOLINE & MOTOR OIL	5,180	4,856	5,000	5,000
		505-4410-65-531300	SUPPLIES- FOOD	602	204	200	200
		505-4410-65-531600	SMALL EQUIPMENT	3,541	3,550	17,000	17,000
		505-4410-65-531700	OTHER SUPPLIES	686	391	300	300
		505-4410-65-561000	DEPRECIATION	2,501,289	2,571,432	-	-
		505-4410-65-574000	BAD DEBTS	-	-	35,000	35,000
4410 Total				**$ 5,145,029**	**$ 5,450,553**	**$ 3,064,930**	**$ 3,621,999**
4420	**WATER SUPPLY**	505-4420-65-511100	SALARIES & WAGES	$ 44,466	$ 47,740	$ 50,000	$ -
		505-4420-65-512100	GROUP INSURANCE	7,413	9,011	7,000	-
		505-4420-65-512200	SOCIAL SECURITY TAXES	2,697	3,015	3,100	-
		505-4420-65-512300	MEDICARE	633	549	725	-
		505-4420-65-512400	RETIREMENT	7,094	-	-	-
		505-4420-65-512700	WORKER'S COMP INSURANCE	961	819	1,126	-
		505-4420-65-521200	PROFESSIONAL SERVICES	28,087	10,162	23,750	23,750
		505-4420-65-521300	TECHNICAL SERVICES	23,095	15,184	12,045	12,045
		505-4420-65-522200	REPAIRS & MAINTENANCE	47,195	24,556	23,064	23,064
		505-4420-65-522320	RENTAL OF EQUIPMENT & VEHICLES	349	-	-	-
		505-4420-65-523100	INSURANCE OTHER THAN EMPLOYEE	36,010	39,767	50,000	50,000
		505-4420-65-523200	COMMUNICATIONS	2,147	3,445	4,300	4,300
		505-4420-65-523500	TRAVEL	255	384	625	3,125
		505-4420-65-523600	DUES & FEES	1,440	409	400	2,900
		505-4420-65-523700	EDUCATION & TRAINING	-	155	-	3,000
		505-4420-65-523850	CONTRACT SERVICES	3,747	3,117	-	71,951
		505-4420-65-531100	SUPPLIES & MATERIALS	2,606	4,222	350	2,000
		505-4420-65-531210	WATER/SEWERAGE	176,808	197,103	150,000	150,000
		505-4420-65-531220	NATURAL GAS	163	308	750	750
		505-4420-65-531230	ELECTRICITY	7,408	26,201	80,000	40,000
		505-4420-65-531270	GASOLINE & MOTOR OIL	202	263	625	-
		505-4420-65-531280	SANITATION	807	197	2,762	2,762
		505-4420-65-531300	SUPPLIES - FOOD	141	-	125	725
		505-4420-65-531600	SMALL EQUIPMENT	214	19	4,100	4,100
		505-4420-65-531700	OTHER SUPPLIES	394	261	1,500	1,500
		505-4420-65-542200	CAPITAL OUTLAY - VEHICLES	-	-	330,000	330,000
4420 Total				**$ 394,330**	**$ 386,886**	**$ 746,347**	**$ 725,972**

USE OF FUNDS continued

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
4430	WATER TREATMENT	505-4430-70-521200	PROFESSIONAL SERVICES	$ -	$ 10,120	$ 300,000	$ 100,000
		505-4430-70-521300	TECHNICAL SERVICES	6,029	2,173	18,000	18,000
		505-4430-70-522110	COLLECTION / DISPOSAL SERVICES	7,842	2,399	3,000	6,000
		505-4430-70-522200	REPAIRS & MAINTENANCE	584,478	109,055	40,000	109,875
		505-4430-70-523200	COMMUNICATIONS	17,325	11,516	15,000	15,000
		505-4430-70-523600	DUES & FEES	10,120	-	-	-
		505-4430-70-531100	SUPPLIES & MATERIALS	4,918	16,889	7,000	80,000
		505-4430-70-531210	CHEMICALS	323,069	365,090	400,000	400,000
		505-4430-70-531220	NATURAL GAS	11,611	21,859	12,000	24,000
		505-4430-70-531230	ELECTRICITY	219,691	551,007	225,000	400,000
		505-4430-70-531600	SMALL EQUIPMENT	-	5,626	5,000	5,000
		505-4430-70-541400	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	2,000,000	250,000
4430 Total				**$ 1,185,083**	**$ 1,095,735**	**$ 3,025,000**	**$ 1,407,875**
4440	WATER DISTRIBUTION	505-4440-70-521200	PROFESSIONAL SERVICES	$ 5,000	$ 10,768	$ 250,000	$ 343,000
		505-4440-70-521300	TECHNICAL SERVICES	3,700	3,750	5,000	5,000
		505-4440-70-522200	REPAIRS & MAINTENANCE	309,007	647,237	500,000	500,000
		505-4440-70-522210	INFRASTRUCTURE REPAIRS & MAINTENANCE	136,491	53,553	160,000	160,000
		505-4440-70-522220	REPAIRS & MAINTENANCE (WATER METERS)	160,683	291,620	250,000	250,000
		505-4440-70-523300	ADVERTISING	-	150	-	5,000
		505-4440-70-531100	SUPPLIES & MATERIALS	17,123	10,130	20,000	40,000
		505-4440-70-531210	WATER/SEWERAGE	17,886	-	-	-
		505-4440-70-531220	NATURAL GAS	1,493	559	1,500	1,500
		505-4440-70-531230	ELECTRICITY	186,646	231,634	170,000	170,000
		505-4440-70-541400	CAPITAL OUTLAY-INFRASTRUCTURE	-	6,420	9,000,000	8,472,000
		505-4440-70-542200	CAPITAL OUTLAY - VEHICLES				15,000
		505-4440-70-542500	CAPITAL OUTLAY - OTHER EQUIPMENT				17,000
4440 Total				**$ 838,029**	**$ 1,255,822**	**$ 10,356,500**	**$ 9,978,500**
8000	DEBT SERVICE	505-8000-10-583000	FISCAL AGENT'S FEES	$ 4,830	$ 4,830	$ -	$ -
		505-8000-65-582100	INTEREST - BONDS	1,280,839	1,220,227	1,450,526	1,373,275
		505-8000-65-582300	INTEREST - OTHER DEBT	84,847	82,021	74,542	69,106
		505-8000-65-583000	FISCAL AGENT'S FEES	-	-	4,900	4,900
8000 Total				**$ 1,370,516**	**$ 1,307,079**	**$ 1,529,968**	**$ 1,447,281**
9000	OTHER FINANCING USES	505-9000-10-122860	BOND PRINICPAL	$ -	$ -	$ 1,545,000	$ 1,600,000
		505-9000-10-125301	GEFA PRINICIPAL	-	-	385,826	391,263
		505-9000-10-551000	INDIRECT COST ALLOCATIONS	481,587	490,803	633,265	669,629
		505-9000-10-579000	CONTINGENCIES	-	-	300,000	300,000
		505-9000-10-611000	OPERATING TRANSFERS OUT -	500,000	525,000	543,375	-
		505-9000-10-611100	TRANSFERS TO GENERAL FUND				555,003
		505-9000-10-611310	TRANSFERS TO CANTON BLDG AUTH	1,799,460	1,800,331	1,800,032	1,803,039
9000 Total				**$ 2,781,047**	**$ 2,816,134**	**$ 5,207,498**	**$ 5,318,934**
Grand Total				**$ 13,483,812**	**$ 14,779,604**	**$ 40,930,543**	**$ 36,407,071**

STORMWATER FUND

SOURCE OF FUNDS

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
520-134201	RESERVE FUNDS	$ -	$ -	$ -	$ 89,466
520-344260	STORMWATER UTILITY FEES	365,109	396,729	367,505	560,000
520-349400	LATE FEES	3,942	3,153	4,200	3,000
520-392100	PROCEEDS-SALE OF GENERAL FIXED ASSETS	2,400	-	-	-
Grand Total		**$ 371,451**	**$ 399,882**	**$ 371,705**	**$ 652,466**

USE OF FUNDS

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
4320	**STORMWATER**	520-4320-55-521200	PROFESSIONAL SERVICES	$ 2,352	$ 6,035	$ 2,500	$ 7,500
		520-4320-55-522110	COLLECTION / DISPOSAL SERVICES	453	-	-	-
		520-4320-55-522200	REPAIRS & MAINTENANCE	27,741	18,618	10,000	10,000
		520-4320-55-522210	INFRASTRUCTURE REPAIRS & MAINT	80,416	33,677	550,000	550,000
		520-4320-55-531100	SUPPLIES & MATERIALS	12	2,481	-	-
		520-4320-55-561000	DEPRECIATION	158,706	158,706	-	-
4320 Total				**$ 269,679**	**$ 219,516**	**$ 562,500**	**$ 567,500**
9000	**OTHER FINANCING USES**	520-9000-57-551000	INDIRECT COST ALLOCATIONS	$ 86,981	$ 74,216	$ 85,806	$ 84,966
9000 Total				**$ 86,981**	**$ 74,216**	**$ 85,806**	**$ 84,966**
Grand Total				**$ 356,660**	**$ 293,732**	**$ 648,306**	**$ 652,466**

SANITATION FUND

SOURCE OF FUNDS

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
540-134201	RESERVE FUNDS	$ -	$ -	$ -	$ 7,469
540-311790	SANITATION FRANCHISE FEES	474,661	435,126	500,000	500,000
540-344110	SANITATION COLLECTION FEES	8,225	3,577	6,000	3,600
540-349400	PENALTIES AND INTEREST	1,777	40	-	-
540-349901	CONNECTION FEES	15	35	-	-
540-380000	MISCELLANEOUS REVENUES	85	94	-	-
540-391110	TRANSFERS FROM GENERAL FUND	-	205,967	125,629	125,629
Grand Total		**$ 484,763**	**$ 644,838**	**$ 631,629**	**$ 636,698**

USE OF FUNDS

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
4520	**SOLID WASTE COLLECTION**	540-4520-50-511100	SALARIES & WAGES	$ 135,170	$ 114,529	$ 166,909	$ 134,862
		540-4520-50-511101	SALARIES-HOLIDAY PAY	3,249	3,249	3,249	2,166
		540-4520-50-511300	OVERTIME WAGES	3,012	1,640	1,000	1,000
		540-4520-50-512100	GROUP INSURANCE	22,502	23,003	25,116	36,772
		540-4520-50-512200	SOCIAL SECURITY TAXES	8,441	7,077	10,612	8,300
		540-4520-50-512300	MEDICARE	1,996	1,652	2,482	1,910
		540-4520-50-512400	RETIREMENT	24,635	1,443	5,000	34,025
		540-4520-50-512700	WORKER'S COMP INSURANCE	3,898	2,692	4,015	4,417
		540-4520-50-521200	PROFESSIONAL SERVICES	3,545	13,320	3,000	3,000
		540-4520-50-522110	COLLECTION / DISPOSAL SERVICES	24,347	37,275	36,521	36,521
		540-4520-50-522111	ROLL-OFF DISPOSAL SERVICES	318,841	344,746	350,725	350,725
		540-4520-50-522200	REPAIRS & MAINTENANCE	3,721	3,331	2,500	2,500
		540-4520-50-531100	SUPPLIES & MATERIALS	18,065	22,893	20,000	20,000
		540-4520-50-531230	ELECTRICITY	48	855	500	500
		540-4520-50-531270	GASOLINE & MOTOR OIL	-	1,135	-	-
		540-4520-50-542100	CAPITAL OUTLAY-MACHINERY	-	9,700	-	-
		540-4520-50-561000	DEPRECIATION	59,142	59,141	-	-
Grand Total				**$ 630,612**	**$ 647,681**	**$ 631,629**	**$ 636,698**

MUNICIPAL COURT FUND

SOURCE OF FUNDS

		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
745-342110	PUBLIC SAFETY - ID CARDS	$ 23,665	$ 21,954	$ 22,000	$ 22,000
745-342120	ACCIDENT REPORTS	15,263	14,609	16,000	16,000
745-342900	INCIDENT REPORTS	767	730	800	800
745-346400	BACKGROUND CHECK FEES	2,596	2,300	2,400	2,400
745-346900	OTHER FEES	3,133	4,613	2,700	2,700
745-351100	MUNICIPAL COURT FINES	89,515	117,054	110,600	110,600
745-351200	FORFEITURES - BOND	40,260	128,764	78,300	78,300
745-351930	PARKING VIOLATIONS	25	-	-	-
745-361000	INTEREST INCOME	48	49	100	100
745-380000	MISCELLANEOUS REVENUES	49,681	46,568	40,000	40,000
745-389000	MISCELLANEOUS REVENUE-OTHER	-	20	-	-
Grand Total		**$ 224,952**	**$ 336,660**	**$ 272,900**	**$ 272,900**

USE OF FUNDS

				FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted
2650	**MUNICIPAL COURT**	745-2650-15-512450	ANNUITY & BENEFIT	$ 45,163	$ 54,859	$ 50,500	$ 50,500
		745-2650-15-523600	DUES & FEES	2,020	2,575	2,000	2,000
		745-2650-15-523900	CONTRACT LABOR	57,395	74,266	62,300	62,300
		745-2650-15-571000	INTERGOVERNMENTAL	120,375	153,759	158,100	158,100
Grand Total				**$ 224,952**	**$ 285,459**	**$ 272,900**	**$ 272,900**

CAPITAL IMPROVEMENT PROGRAM SUMMARY BY DEPARTMENT/FUNCTION

Capital Sources & Uses	General Fund	Hotel/Motel Fund (TPD)	SPLOST VII Fund	SPLOST VIII Fund	Impact Fee Fund	Water & Sewer Fund	Other Sources (grants, etc.)	FY 2026 Adopted Capital
Source of Funds								
Available Fund Balance	$ 14,592,479	$ 399,154	$ 1,975,414	$ 13,455,260	$ 5,981,794	$ 25,888,883	$ -	
Other								
2021 Bond Proceeds						4,800,000		
Park Grant							2,000,000	
Transportation Grant							4,737,204	
Total Sources	**$ 14,592,479**	**$ 399,154**	**$ 1,975,414**	**$ 13,455,260**	**$ 5,981,794**	**$ 30,688,883**	**$ 6,737,204**	
Use of Funds								
Capital/One-Time Projects & Initiatives								
Planning & Zoning	$ 150,000							**$ 150,000**
Information Technology	35,600							**35,600**
Police					200,000			**200,000**
Streets/Stormwater				578,170				**578,170**
Parks		50,000		6,324,525	3,991,069		3,907,406	**14,273,000**
Water & Sewer						19,490,710		**19,490,710**
Transportation			647,570	2,913,702	746,178		2,829,798	**7,137,248**
Total Use of Funds	**$ 185,600**	**$ 50,000**	**$ 647,570**	**$ 9,816,397**	**$ 4,937,247**	**$ 19,490,710**	**$ 6,737,204**	**$ 41,864,728**
Unallocated/Remaining Funds	**$ 14,406,879**	**$ 349,154**	**$ 1,327,844**	**$ 3,638,863**	**$ 1,044,547**	**$ 11,198,173**	**$ -**	

CAPITAL IMPROVEMENT PROGRAM DETAILS BY DEPARTMENT/FUNCTION

Capital Source & Use Detail	General Fund	Hotel/Motel Fund (TPD)	SPLOST VII Fund	SPLOST VIII Fund	Impact Fee Fund	Water & Sewer Fund	Other Sources (grants, etc.)	FY 2026 Adopted Capital
Source of Funds								
Available Fund Balance	$ 14,592,479	$ 399,154	$ 1,975,414	$ 13,455,260	$ 5,981,794	$ 25,888,883	$ -	
Other								
2021 Bond Proceeds						4,800,000		
Park Grant							2,000,000	
Transportation Grant							4,737,204	
Total Sources	**$ 14,592,479**	**$ 399,154**	**$ 1,975,414**	**$ 13,455,260**	**$ 5,981,794**	**$ 30,688,883**	**$ 6,737,204**	
Use of Funds								
Planning & Zoning								
UDC Update	$ 150,000							$ 150,000
	$ 150,000	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**
Information Technology								
Server Replacement	$ 35,600							$ 35,600
	$ 35,600	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,600**
Police								
Facility Improvements					$ 200,000			$ 200,000
	$ -	**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ -**	**$ -**	**$ 200,000**
Streets/Stormwater								
Replace Street Sweeper Truck				$ 306,000				$ 306,000
Replace Bucket Truck				220,000				220,000
Replace Utility Trailers				10,400				10,400
Add Towable Diesel Vertical Mast Light Tower				17,599				17,599
Add Dump Trailer				14,295				14,295
Add Leaf Truck Utility Trailer				9,876				9,876
	$ -	**$ -**	**$ -**	**$ 578,170**	**$ -**	**$ -**	**$ -**	**$ 578,170**
Parks								
Add UTV for Trails				$ 25,000				$ 25,000
Replace 2 Mowers				20,000				20,000
Replace Fencing at Boling Park				15,000				15,000
Theater Restroom Improvements		50,000						50,000
South Canton Park				4,000,000			2,000,000	6,000,000
River Mill Pedestrian Bridge				1,477,175	2,603,419		607,406	4,688,000
River Mill Trail Completion				494,130	870,870			1,365,000
Canton Creek Pedestrian Bridge							1,300,000	1,300,000
West Main to the Mill Ped Bridge				293,220	516,780			810,000
	$ -	**$ 50,000**	**$ -**	**$ 6,324,525**	**$ 3,991,069**	**$ -**	**$ 3,907,406**	**$ 14,273,000**
Water & Sewer								
Sewer Treatment Plant								
Plant Expansion						$ 9,112,710		$ 9,112,710
Hach Wims Update (IPP and FOG)						50,000		50,000
Skid Steer Replacement						75,000		75,000
Side by Side Replacement						30,000		30,000
Backflow Software						26,000		26,000
Subtotal	-	-	-	-	-	**9,293,710**	-	**9,293,710**
Water Treatment Plant								
Plant Upgrade						250,000		250,000
Subtotal	-	-	-	-	-	**250,000**	-	**250,000**
Water Distribution								
I575 Water Main Extension						752,000		752,000
Ridge Pine Elevated Water Tank						7,700,000		7,700,000
Water Master Plan Update						243,000		243,000
Hwy 140 at Marietta Road Utility Relocation						5,000		5,000
Hwy 140 at Reinhardt College Utility Relocation						5,000		5,000
Hwy 20 Utility Relocation						10,000		10,000
Side by Side						15,000		15,000
Ground Penetrating Radar						17,000		17,000
Subtotal	-	-	-	-	-	**8,747,000**	-	**8,747,000**

CAPITAL IMPROVEMENT PROGRAM DETAILS BY DEPARTMENT/FUNCTION
continued

Capital Source & Use Detail	General Fund	Hotel/Motel Fund (TPD)	SPLOST VII Fund	SPLOST VIII Fund	Impact Fee Fund	Water & Sewer Fund	Other Sources (grants, etc.)	FY 2026 Adopted Capital
Water & Sewer continued								
Sanitary Sewer Maintenance								
Wastewater Master Plan Update						250,000		250,000
Hwy 140 at Marietta Road Utility Relocation						5,000		5,000
Hwy 140 at Reinhardt College Utility Relocation						5,000		5,000
Hwy 20 Utility Relocation						10,000		10,000
Side by Side						15,000		15,000
Ground Penetrating Radar						17,000		17,000
Robot Camera System						70,000		70,000
Subtotal	-	-	-	-	-	**372,000**	-	**372,000**
Sewer Lift Stations								
Odor Control at Great Sky						600,000		600,000
Odor Control Units Misc						30,000		30,000
River Green 8 Generator						173,000		173,000
Mission Control Units						25,000		25,000
Subtotal	-	-	-	-	-	**828,000**	-	**828,000**
Water & Sewer Total	$ -	$ -	$ -	$ -	$ -	$ **19,490,710**	$ -	$ **19,490,710**
Transportation								
Prominence Point Pkwy Signal			$ 647,570		367,430			$ 1,015,000
Marietta Road Realignment and Bridge Replacement				230,300	119,700			350,000
West Main to the Mill Pedestrian Corridor				2,050,000				2,050,000
Waleska Street at Railroad Signal				32,900	17,100			50,000
Downtown Delivery Zone Implementation				60,000				60,000
Cannon Park Reversal				75,000				75,000
Hwy 140 at Marietta Hwy Intersection Improvements				432,602	224,848		2,629,798	3,287,248
Hwy 140 at Reinhardt College Intersection Improvements				32,900	17,100		200,000	250,000
	$ -	$ -	$ **647,570**	$ **2,913,702**	$ **746,178**	$ -	$ **2,829,798**	$ **7,137,248**
Total Use of Funds	$ **185,600**	$ **50,000**	$ **647,570**	$ **9,816,397**	$ **4,937,247**	$ **19,490,710**	$ **6,737,204**	$ **41,864,728**
Unallocated/Remaining Funding	$ **14,406,879**	$ **349,154**	$ **1,327,844**	$ **3,638,863**	$ **1,044,547**	$ **11,198,173**	$ -	