FY 2027 BUDGET

ADOPTED













CITY OF CANTON

City of Canton
Fiscal Year 2027 Budget
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BUDGET COMPARISON

City of Canton
Fiscal Years 2026 & 2027
Budget Comparison

Fund	Fund Name	2026	2027	Change	
	REVENUES				
100	General Fund	$ 30,527,380	$ 31,881,480	$ 1,354,100	4%
202	Special Events Fund	405,884	435,500	29,616	7%
270	TAD Fund	195,000	540,000	345,000	177%
275	Hotel/Motel Tax Fund	1,270,000	1,847,500	577,500	45%
280	Rental Car Tax Fund	235,384	531,500	296,116	126%
310	Canton Building Authority	1,803,039	2,150,628	347,589	19%
322	SPLOST VII Fund	647,570	300,000	(347,570)	-54%
323	SPLOST VIII Fund	16,578,288	13,974,793	(2,603,495)	-16%
335	T-SPLOST Fund	-	10,079,446	10,079,446	0%
355	Impact Fee Fund	5,067,247	7,843,577	2,776,330	55%
505	Water & Sewerage Fund	36,407,071	26,218,518	(10,188,553)	-28%
520	Stormwater Fund	652,466	630,389	(22,077)	-3%
540	Sanitation Fund	636,698	788,219	151,521	24%
745	Municipal Court Fund	272,900	346,200	73,300	27%
		$ 94,698,927	**$ 97,567,750**	**$ 2,868,823**	**3%**
	EXPENDITURES				
100	General Fund	$ 30,527,380	$ 31,881,480	$ 1,354,100	4%
202	Special Events Fund	405,884	435,500	29,616	7%
270	TAD Fund	195,000	540,000	345,000	177%
275	Hotel/Motel Tax Fund	1,270,000	1,847,500	577,500	45%
280	Rental Car Tax Fund	235,384	531,500	296,116	126%
310	Canton Building Authority	1,803,039	2,150,628	347,589	19%
322	SPLOST VII Fund	647,570	300,000	(347,570)	-54%
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335	T-SPLOST Fund	-	10,079,446	10,079,446	0%
355	Impact Fee Fund	5,067,247	7,843,577	2,776,330	55%
505	Water & Sewerage Fund	36,407,071	26,218,518	(10,188,553)	-28%
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745	Municipal Court Fund	272,900	346,200	73,300	27%
		$ 94,698,927	**$ 97,567,750**	**$ 2,868,823**	**3%**

TO: **Mayor Bill Grant,**
Canton City Council,
& City of Canton Stakeholders

FROM: **Billy Peppers, City Manager**

DATE: **July 10, 2026**

SUBJECT: **Summary of the FY 2027 Proposed Budget**

Executive Summary: FY2027 Budget

The FY 2027 Proposed Budget for the City of Canton is balanced and structured to fund core City services while executing major infrastructure improvements. The overall budget allocates total funding of $98.3 million across all accounting entities. Key pillars of the proposal include maintaining the current millage rate, supporting staff with standard compensation adjustments, adding new service positions, and investing nearly $35 million into capital improvements spanning water, sewer, parks, and transportation.

1. Financial Overview (All Funds vs. General Fund)

The City manages its budgeting across multiple categories—General Fund (basic operating), Special Revenue (restricted use), Enterprise Funds (fee-based), and Capital Project Funds (infrastructure).

- All Funds Revenue ($98.3M total): Sourced primarily from Charges for Service ($25.2M); Use of Reserves ($20.2M); Special Purpose Local Option Sales Tax, or SPLOST, & Transportation Special Purpose Local Option Sales Tax, or TSPLOST, ($15.3M); and Property Taxes ($13.8M); alongside franchise/excise taxes and other miscellaneous sources.

- All Funds Expenditures ($98.3M total): The single largest operational share goes directly into the Capital Improvement Program ($34.5M), followed by Engineering/Water ($15.2M), Police ($9.6M), Fire ($8.4M), Administration ($7.0M), and Public Works ($5.8M).

- General Fund Summary ($32.6M total): Specifically focused on basic city operations, this fund relies on Property Taxes ($13.8M or 42%) and Other Taxes ($9.3M or 29%). The top operational expenditures inside the General Fund are Public Safety, which accounts for over half the fund (Police at $9.6M and Fire at $8.4M), followed by Public Works ($4.4M) and Administration ($3.7M).

- Millage Rate Stability: Property tax revenues are projected at $12.0 million based on maintaining the current rate of 5.250 mills. The City advertised a potential millage rate of 6.000 mills based upon the unknown Fire District Tax Rate of Cherokee County. As of this memo, the County is considering an increase from 2.888 Mills to a rate north of 3.1 mills.

2. Personnel and Compensation Changes

To enhance day-to-day service delivery, the budget expands the city's full-time headcount from 146 to 151 positions (+5 overall variance):

- 3 Maintenance Technician I positions added to Public Works.
- 1 Theatre Technician position added to Economic Development (revenue-funded through Hotel/Motel).
- 1 Accounts Payable position added to Finance.

  Note: General Administration headcount decreased by 2 positions as staff shifted to Economic Development.

Additionally, $373,000 is earmarked for an employee compensation increase featuring a step increase for eligible Public Safety and Public Works personnel, a 2.5% cost of living adjustment (COLA), and a $1,000 one-time retention payment for non-step employees.

3. Other Fund Highlights

- Water & Sewer Fund ($26,218,518): Split between $17.25M for operations and $8.96M for capital projects. This includes a recommended 2.5% rate increase (with separate irrigation rate adjustments pending), $450,000 for a Sewer Inspection Program, and funding for the Ridge Pine Elevated Tank Project.
- Hotel/Motel Tax Fund ($1,847,500): Allocates $600K to Canton Tourism, $835.5K transferred to the General Fund, $237K to Special Events, $100K reserved for regional tourism, and $75K for the Cherokee Historical Society.
- Rental Car Tax Fund ($531,500): Transfers $300K to the General Fund, $85K to Special Events, $80K to Main Street, $35K to Sequoyah Regional Library, and $31.5K to the Cherokee County Development Authority.

4. Capital Improvement Program (CIP) Highlights

The $34,485,098 total capital investment portfolio is overwhelmingly funded by SPLOST ($12.89M), Water & Sewer funds ($8.96M), and Impact Fees ($7.14M). These projects are necessary to fulfill the City's promise in the *Roadmap for Success* tenet of ***Improving Infrastructure for Future Demands.*** Less than 1% of all capital project expenditures come from the General Fund.

Significant distinct line-items include:

Project / One-Time Initiative	FY 2027 Proposed Budget
River Mill Pedestrian Bridge	$6,940,000
South Canton Park	$5,000,000
West Main to Mill Pedestrian Corridor	$2,050,000
Hwy 140 / Marietta Hwy Intersection	$1,800,000
Marietta Road Realignment & Bridge Replacement	$1,400,000
River Mill Trail Completion	$1,300,000
Hwy 140 / Reinhardt College Intersection	$1,236,808
Road Resurfacing Program	$1,200,000
West Main to Mill Pedestrian Crossing	$1,060,000
Prominence Point Pkwy Signal	$1,015,000
Police Vehicles & Cameras	$491,843
Unified Development Code (Phase II)	$150,000
New Comprehensive Plan (Phase I)	$75,000

5. Next Steps and Key Dates

The public and City Council will review the proposal according to the following critical timeline:

- July 16 (11:00 AM): 1st Public Hearing on Millage Rate.
- July 16 (6:00 PM): 2nd Public Hearing on Millage Rate & Budget Public Hearing.
- August 6 (6:00 PM): 3rd Public Hearing on Millage Rate, followed by formal Budget & Millage Rate Adoption.

Over the course of the next several weeks, our team looks forward to continued public discussion of the budget and millage rate through these public hearings. As always, residents can provide feedback to the City through comments@cantonga.gov, which we will distribute directly to our elected officials. Additionally, we are hopeful to gain more insight into the potential impacts of an increase in the Cherokee County fire tax rate and what that will mean to the overall expenditure side of the City's budget. Please do not hesitate to reach out with any questions, concerns, or suggestions you may have.

Regards,



Billy Peppers,
City Manager

APPROVED CHANGES TO PROPOSED BUDGET

GENERAL FUND

Proposed Revenues (As presented 7/2/26)		**$ 32,630,591**
	Approved Changes	(749,111)
Revenues including Approved Changes		**$ 31,881,480**
Proposed Expenditures (As presented 7/2/26)		**$ 32,630,591**
	Approved Additions	103,000
	Approved Deletions	(852,111)
Expenditures including Approved Changes		**$ 31,881,480**

APPROVED REVENUE CHANGES

	Description	FY 2027
1	Decrease Use of Reserves (30% reduction)	(749,111)
	TOTAL	**$ (749,111)**

APPROVED EXPENDITURE ADDITIONS

	Description	FY 2027
2	Increase funding for County Fire Services contract due to increase in County Fire Millage Rate (Proposed Budget included $8,435,000; 9% increase from FY 26)	103,000
	TOTAL	**$ 103,000**

APPROVED EXPENDITURE DELETIONS

	Description	FY 2027
3	Reduce General Fund Contingency to $150,000	(385,641)
4	Adjust Employee Compensation Increase: 1.5% COLA, Step Increase for Eligible Employees, One-time $1,000 Payment for Non-Step Employees on Anniversary (Equates to approximately 3% increase overall)	(111,620)
5	Citywide - Reduce funding for Small Equipment (34% reduction)	(53,900)
6	Citywide - Reduce funding for Eduction/Training & Related Travel (21% reduction)	(75,200)
7	Citywide - Reduce funding for Supplies & Materials (4% reduction)	(11,750)
8	Citywide - Reduce funding for Food (15% reduction)	(5,700)
9	BSS - Reduce unused Communications funding	(32,000)
10	ComDev - Reduce unused funding for Professional Services and Other	(11,300)
11	Elections - Reduce funding not needed in FY 2027	(10,000)
12	Police - Reduce unused funding for Professional Services	(100,000)
13	Public Works - Reduce funding for Contracted Services	(55,000)
	TOTAL	**$ (852,111)**

BUDGET ORDINANCE

ORDINANCE NO. 2026-0820-1

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF THE FISCAL YEAR 2027 BUDGET FOR THE CITY OF CANTON, GEORGIA

WHEREAS, a proposed budget for each of the various funds of the City has been presented to the Mayor and City Council; and

WHEREAS, a public hearing has been advertised and held on the proposed budget, as required by law and regulations; and

WHEREAS, the proposed budget represents a balanced budget for each of the City's various funds, so that anticipated revenues and available fund balances equal proposed expenditures for each fund.

NOW, THEREFORE BE IT ORDAINED by the Mayor and City Council of the City of Canton, Georgia that this budget, "Exhibit A" attached hereto and by this reference made a part hereof this ordinance, shall be the City of Canton's Fiscal Year 2027 Budget commencing October 1, 2026 and ending September 30, 2027; and

BE IT FURTHER ORDAINED that this budget be and is hereby approved and the several items of revenues shown in the budget for each fund in the amounts anticipated are adopted and that the several amounts shown in the budget for each fund as proposed expenditures are hereby appropriated to the departments named in each fund; and

BE IT FURTHER ORDAINED that any unexpended funds encumbered through a City purchase order outstanding as of fiscal year end 2025-2026 shall carry forward into the 2026-2027 fiscal year for the same purpose; and

BE IT FURTHER ORDAINED that the City Manager may approve, at his discretion, the use of operating contingency funds budgeted in the General Fund for department operating needs and shall be further authorized to approve budget amendments for respective uses.

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.

BUDGET ORDINANCE continued

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
S. Jeffrey Rusbridge

First Reading	07/02/2026
Second Reading	07/16/2026
Adopted by Council	08/20/2026
Approved by Mayor	08/20/2026
Veto by Mayor	
Effective Date	08/20/2026

**For purposes of the Budget Book, Exhibit A is reflected in the "All Funds Budget Summary" and "Capital Improvement Program Details by Department."*

MILLAGE RATE ORDINANCE

ORDINANCE NO. 2026-0806-1

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF THE FISCAL YEAR 2027 MILLAGE RATE

WHEREAS, the Mayor and Council of the City of Canton are the governing authority of the City of Canton; and

WHEREAS, the governing authority of the City of Canton is authorized to set the millage rate for the collection of ad valorem taxes; and

WHEREAS, all required notices have been published in a newspaper of general circulation throughout the jurisdiction and all required public hearings have been held.

NOW, THEREFORE BE IT ORDAINED by the Mayor and City Council of the City of Canton, Georgia that the ad valorem tax rate is established at 5.250 mills for fiscal year 2027.

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
S. Jeffrey Rushbridge

First Reading	July 16, 2026 - 11:00 am
Second Reading	July 16, 2026 - 6:00 pm
Adopted by Council	August 6, 2026
Approved by Mayor	August 6, 2026
Veto by Mayor	
Effective Date	August 6, 2026

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	$ 13,845,000	$ -	$ -	$ -	$ -	$ -	$ -
SPLOST							
Other Taxes	9,307,147			1,326,000	204,000		
Fines & Forfeitures	1,150,000						
Intergovernmental	25,000	540,000					
Licenses & Permits	1,456,000						
Charges for Service	2,056,250		38,500				
Interest Income	250,000			10,000	5,000		
Miscellaneous/Other	342,200		75,000				
subtotal	**$ 28,431,597**	**$ 540,000**	**$ 113,500**	**$ 1,336,000**	**$ 209,000**	**$ -**	**$ -**
Other Financing Sources							
Interfund Transfer from Hotel/Motel Fund	$ 835,500	$ -	$ 237,000	$ -	$ -	$ -	$ -
Interfund Transfer from Water/Sewer Fund	597,263					1,801,244	
Interfund Transfer from Rental Car Tax Fund	300,000		85,000				
Interfund Transfer from General Fund							
Interfund Transfer from Impact Fee Fund						349,384	
Use of Reserves	1,717,120			511,500	322,500		300,000
subtotal	**$ 3,449,883**	**$ -**	**$ 322,000**	**$ 511,500**	**$ 322,500**	**$ 2,150,628**	**$ 300,000**
Total Source of Funds	**$ 31,881,480**	**$ 540,000**	**$ 435,500**	**$ 1,847,500**	**$ 531,500**	**$ 2,150,628**	**$ 300,000**
USE OF FUNDS							
Administration	$ 3,692,808	$ -	$ -	$ -	$ -	$ 2,150,628	$ -
Building & Safety Services	1,360,756						
Community Development	1,089,813						
Economic Development	741,021		435,500				
Engineering	647,288						
Finance	632,208						
Police	9,373,290						
Public Works	4,297,697						
Technology	842,693						
Capital Improvement Program (CIP)	326,277						300,000
subtotal	**$ 23,003,851**	**$ -**	**$ 435,500**	**$ -**	**$ -**	**$ 2,150,628**	**$ 300,000**
Other Financing Uses							
Interfund Transfer to Sanitation Fund	$ 189,629	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Transfer to General Fund				835,500	300,000		
Interfund Transfer to CBA							
Interfund Transfer to Special Events Fund				237,000	85,000		
Contingency	150,000	540,000		100,000			
Payments to Other Agencies	8,538,000			675,000	146,500		
subtotal	**$ 8,877,629**	**$ 540,000**	**$ -**	**$ 1,847,500**	**$ 531,500**	**$ -**	**$ -**
Total Use of Funds	**$ 31,881,480**	**$ 540,000**	**$ 435,500**	**$ 1,847,500**	**$ 531,500**	**$ 2,150,628**	**$ 300,000**

ALL FUNDS BUDGET SUMMARY

	CAPITAL PROJECT FUNDS			ENTERPRISE FUNDS			FIDUCIARY FUND	TOTAL
	SPLOST VIII Fund	T-SPLOST Fund	Impact Fee Fund	Water & Sewer Fund	Stormwater Fund	Sanitation Fund	Municipal Court Fund	
SOURCE OF FUNDS								
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,845,000
SPLOST	7,650,000	7,650,000						15,300,000
Other Taxes						555,900		11,393,047
Fines & Forfeitures							250,000	1,400,000
Intergovernmental	1,032,406	2,429,446						4,026,852
Licenses & Permits								1,456,000
Charges for Service			1,500,000	21,017,705	564,500	3,000	46,200	25,226,155
Interest Income	25,000		50,000	300,000				640,000
Miscellaneous/Other							50,000	467,200
subtotal	**$ 8,707,406**	**$ 10,079,446**	**$ 1,550,000**	**$ 21,317,705**	**$ 564,500**	**$ 558,900**	**$ 346,200**	**$ 73,754,254**
Other Financing Sources								
Interfund Transfer from Hotel/Motel Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,072,500
Interfund Transfer from Water/Sewer Fund								2,398,507
Interfund Transfer from Rental Car Tax Fund								385,000
Interfund Transfer from General Fund						189,629		189,629
Interfund Transfer from Impact Fee Fund								349,384
Use of Reserves	5,267,387		6,293,577	4,900,813	65,889	39,690		19,418,476
subtotal	**$ 5,267,387**	**$ -**	**$ 6,293,577**	**$ 4,900,813**	**$ 65,889**	**$ 229,319**	**$ -**	**$ 23,813,496**
Total Source of Funds	**$ 13,974,793**	**$ 10,079,446**	**$ 7,843,577**	**$ 26,218,518**	**$ 630,389**	**$ 788,219**	**$ 346,200**	**$ 97,567,750**
USE OF FUNDS								
Administration	$ 347,075	$ 80,326	$ 350,000	$ -	$ -	$ -	$ 346,200	$ 6,967,037
Building & Safety Services								1,360,756
Community Development								1,089,813
Economic Development								1,176,521
Engineering				14,554,841				15,202,129
Finance								632,208
Police								9,373,290
Public Works					630,389	788,219		5,716,305
Technology								842,693
Capital Improvement Program (CIP)	13,627,718	4,121,740	7,144,193	8,965,170				34,485,098
subtotal	**$ 13,974,793**	**$ 4,202,066**	**$ 7,494,193**	**$ 23,520,011**	**$ 630,389**	**$ 788,219**	**$ 346,200**	**$ 76,845,850**
Other Financing Uses								
Interfund Transfer to Sanitation Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 189,629
Interfund Transfer to General Fund				597,263				1,732,763
Interfund Transfer to CBA			349,384	1,801,244				2,150,628
Interfund Transfer to Special Events Fund								322,000
Contingency		5,877,380		300,000				6,967,380
Payments to Other Agencies								9,359,500
subtotal	**$ -**	**$ 5,877,380**	**$ 349,384**	**$ 2,698,507**	**$ -**	**$ -**	**$ -**	**$ 20,721,900**
Total Use of Funds	**$ 13,974,793**	**$ 10,079,446**	**$ 7,843,577**	**$ 26,218,518**	**$ 630,389**	**$ 788,219**	**$ 346,200**	**$ 97,567,750**

POSITION SUMMARY

	FY 2025	FY 2026 Adopted	FY 2026 Current	FY 2027 Adopted	Variance
GENERAL FUND					
Administration	17	17	17	15	-2
Building & Safety Services	8	8	8	8	0
Community Development	11	11	11	11	0
Economic Development	2	2	2	5	3
Engineering	4	5	5	5	0
Finance	3	4	4	5	1
Police	65	64	64	64	0
Public Works	23	23	23	26	3
Technology	2	2	2	2	0
subtotal	135	136	136	141	5
SPECIAL EVENTS FUND					
Economic Development	0	1	1	1	0
WATER & SEWER FUND					
Water Administration	7	7	7	7	0
SANITATION FUND					
Public Works	2	2	2	2	0
TOTAL FULL-TIME POSITIONS	**144**	**146**	**146**	**151**	**5**

FY 2027 NEW INITIATIVES & PROGRAM CHANGES - HIGHLIGHTS

	Description	FY 2027	Recurring
1	Employee Compensation Increase	261,816	189,402
	CITYWIDE TOTAL	**$ 261,816**	**$ 189,402**
2	Add Funding to Restore Part-time Position in Courts	28,102	28,102
3	Add 1 Full-Time Theatre Technician Position*	63,687	57,687
4	Add Funding for Custodial Services at Theatre	12,600	12,600
	ADMINISTRATION TOTAL	**$ 76,287**	**$ 70,287**
5	Add Funding for Community Development Intern	4,306	-
6	Community Development Reorganization	(92,388)	(97,388)
	COMMUNITY DEVELOPMENT TOTAL	**$ (88,082)**	**$ (97,388)**
7	Tourism Reorganization*	102,551	42,551
8	Add Funding for Additional Graphic Design Services for Communications	10,000	10,000
	ECONOMIC DEVELOPMENT	**$ 112,551**	**$ 52,551**
9	Add 1 Full-Time Accounts Payable Position	78,658	73,658
	FINANCE TOTAL	**$ 78,658**	**$ 73,658**
10	Replace Audio/Video Broadcast Equipment	14,569	5,549
11	IT Technical Services	8,855	-
	INFORMATION TECHNOLOGY TOTAL	**$ 23,424**	**$ 5,549**
12	Add Funding for Mobile Driver's License Readers	5,900	4,900
	POLICE TOTAL	**$ 5,900**	**$ 4,900**
13	Add 3 Full-time Maintenance Technician I Positions	109,257	189,561
14	Add Funding for Traffic Signal Staff Training/Travel	3,000	3,000
15	Add Funding to Upgrade 2 Leased Vehicles for Streets*	7,716	9,432
16	Add Funding to Upgrade 2 Leased Vehicles for Parks*	7,716	9,432
	PUBLIC WORKS TOTAL	**$ 127,689**	**$ 211,425**

**Denotes associated revenue*

FY 2027 NEW INITIATIVES & PROGRAM CHANGES – HIGHLIGHTS
continued

	Description	FY 2027	Recurring
17	H2O Contract Amendment - Sewer Inspection Program	450,000	461,250
	WATER & SEWER FUND TOTAL	**$ 450,000**	**$ 461,250**
18	Contribution to Sequoyah Regional Library System	35,000	-
19	Contribution to Cherokee County Development Authority	31,500	-
20	Contribution to Main Street Program	80,000	-
	RENTAL CAR TAX FUND TOTAL	**$ 146,500**	**$ -**
21	Reserve for Canton Tourism (TCT)	600,000	-
22	Reserve for Regional Tourism Contribution (TCT)	100,000	-
23	Contribution to Cherokee Historical Society (TPD)	75,000	-
24	Transfer to General Fund (TPD) - Theatre Operations	295,000	-
25	Transfer to General Fund (TPD) - Capital Projects	140,500	-
	HOTEL/MOTEL TAX FUND TOTAL	**$ 1,210,500**	**$ -**

GENERAL FUND REVENUES

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
100-134201	RESERVE FUNDS	$ -	$ -	$ 3,745,319	$ 1,717,120
100-311100	REAL TAXES - CURRENT YEAR	8,808,431	10,566,293	11,200,000	11,400,000
100-311200	REAL TAXES - PRIOR YEARS	16,665	44,615	10,000	10,000
100-311300	PERSONAL PROPERTY TAXES	543,161	560,756	579,521	605,000
100-311310	MOTOR VEHICLE TAXES	30,425	28,025	25,000	25,000
100-311311	TITLE AD VALOREM TAXES	1,350,182	1,466,079	1,300,000	1,575,900
100-311316	ALTERNATIVE AD VALOREM TAXES	5,713	5,275	5,700	5,000
100-311320	MOBILE HOME TAXES	172	241	100	300
100-311340	INTANGIBLE TAX (REGULAR AND RECORDING)	134,179	166,248	120,000	136,800
100-311600	REAL ESTATE TRANSFER TAX	35,507	99,040	35,000	75,000
100-311710	FRANCHISE FEES-ELECTRIC	1,827,757	2,147,834	2,100,000	2,375,213
100-311720	FRANCHISE FEES-WATER	525,000	543,375	555,003	597,263
100-311730	FRANCHISE FEES-NATURAL GAS	264,751	287,548	302,000	337,406
100-311750	FRANCHISE FEES-CABLE TV	215,017	185,010	175,000	109,528
100-311760	FRANCHISE FEES-TELEPHONE	75,910	49,609	60,000	32,000
100-314200	ALCOHOLIC BEVERAGE EXCISE TAX	689,665	688,542	745,000	625,000
100-314300	LOCAL OPTION MIXED DRINK TAXES	218,402	254,887	252,350	253,000
100-316100	BUSINESS OCCUPATION TAXES	1,490,652	1,509,059	1,632,000	1,600,000
100-316200	INSURANCE PREMIUM TAXES	2,924,684	3,144,260	3,238,588	3,750,000
100-316300	FINANCIAL INSTITUTIONS TAXES	201,174	194,246	200,000	200,000
100-319110	PENALTIES & INTEREST - REAL PR	16,279	3,623	10,000	10,000
100-319120	PENALTIES & INTEREST - PERSONA	2,620	2,009	3,000	2,000
100-319400	PENALTIES & INTEREST - BUSINESS	32,710	30,744	15,000	25,000
100-321100	LICENSES & PERMITS - ALCOHOLIC	299,367	353,658	340,000	340,000
100-321220	LICENSES & PERMITS - INSURANCE	48,138	45,875	47,000	45,000
100-321900	ADMINISTRATIVE FEE- BUSINESS	41,040	43,715	40,000	40,000
100-322100	CERTIFICATES OF OCCUPANCY	297,944	178,098	115,000	160,000
100-322110	BUILDING PERMITS/INSPECTION	1,627,565	809,099	715,000	800,000
100-322120	ZONING & LAND USE FEES	65,526	48,110	44,000	35,000
100-322140	SIGN PERMIT FEES	6,968	5,295	6,000	6,000
100-322990	BUILDING PERMIT TECHNOLOGY FEE	32,810	27,130	30,000	30,000
100-331111	FEDERAL GOVERNMENT GRANTS-DIRECT	2,670	-	-	-
100-334100	HOME OWNER TAX RELIEF GRANT	523,366	-	-	-
100-337000	PAYMENT IN LIEU OF TAX - C.H.A	34,786	28,637	25,000	25,000
100-341300	PLANNING/DEVELOPMENT FEES	24,099	26,121	25,000	25,000
100-341305	LAND DISTURBANCE NPDES PHASE I	50,461	67,727	50,000	50,000
100-341311	BUILDING PLAN REVIEW FEES	133,040	49,742	65,000	65,000
100-341325	IMPACT FEES - ADMINISTRATIVE FEES	-	-	25,000	350,000
100-341701	INDIRECT COST ALLOCATION (WATER)	-	-	669,629	765,373
100-341702	INDIRECT COST ALLOCATION (STORMWATER)	-	-	69,633	30,184
100-341703	INDIRECT COST ALLOCATION (SPLOST)	-	-	24,687	347,075
100-341704	INDIRECT COST ALLOCATION (SANITATION)				38,692
100-341705	INDIRECT COST ALLOCATION (TSPLOST)				80,326

GENERAL FUND REVENUES continued

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
100-341910	GENERAL GOVERNMENT-ELECTION QUALIFY FEE	-	1,800	-	2,400
100-341920	ADVERTISING FEES - ZONING	17,750	15,000	15,000	15,000
100-342100	SPECIAL POLICE SERVICES	102,718	85,482	90,000	110,000
100-342130	FALSE ALARM FEES	16,296	34,811	25,000	10,000
100-343200	STREET LIGHT CHARGES	1,240	1,185	1,200	57,500
100-347200	ACTIVITY FEES-RECREATION	15,100	20,095	30,000	20,000
100-347210	ACTIVITY FEES-RESERVOIR LAUNCH	13,141	1,351	3,000	-
100-347220	ACTIVITY FEES-PARKS	13,310	11,800	14,000	10,000
100-347310	ADMISSION FEES & CONCESSIONS- THEATRE	25,536	37,179	27,000	50,000
100-347311	RENTAL FEES - THEATRE	28,428	21,671	30,000	5,000
100-347312	TECHNICAL SERVICES FEES - THEATRE				6,000
100-347900	CONCESSIONS- PARKS	9,363	7,394	9,500	15,000
100-347910	CANTON ACCESSORIES	379	1,044	1,000	1,000
100-347911	BANNERS FOR THE BRAVE	(1,571)	2,550	-	2,500
100-347913	PTV REGISTRATIONS (GOLF CARTS)	165	225	150	200
100-349300	BAD CHECK FEES	-	70	-	-
100-349400	LATE FEES	7	12	-	-
100-351100	MUNICIPAL COURT FINES	546,769	681,914	540,000	900,000
100-351960	FINES - REDSPEED	886,074	275,958	500,000	250,000
100-361000	INTEREST INCOME	743,561	385,757	150,000	250,000
100-371000	CONTRIBUTION/DONATIONS FROM PRIVATE SOURCES	3,000	20,200	-	95,800
100-371010	CONTRIBUTION/DONATIONS-EXPLORERS	115	-	-	-
100-371020	CONTRIBUTION/DONATIONS PD-OTHER	500	2,691	-	-
100-380000	MISCELLANEOUS REVENUES	188,651	(11,808)	20,000	20,000
100-381000	RENTS & ROYALTIES	5,704	5,616	-	-
100-382000	RENT CELLULAR TOWER	7,134	(1,750)	-	-
100-383000	REIMBURSEMENT FOR DAMAGES	7,701	56,485	-	-
100-385000	LEASE REVENUE	-	45,756	47,000	45,000
100-390000	OTHER FINANCING SOURCES	-	53,493	-	-
100-390001	OTHER FINANCING SOURCES- LEASES	-	730,729	-	-
100-391230	TRANSFER FROM ARP FUND	1,134,822	13,464	-	-
100-391275	TRANSFER FROM HOTEL/MOTEL FUND	250,505	378,292	325,000	835,500
100-391280	TRANSFER FROM RENTAL CAR TAX FUND				300,000
100-392100	PROCEEDS-SALE OF GENERAL FIXED ASSETS	237,729	21,449	100,000	181,400
100-392200	COMPENSATION/LOSS GENERAL FIXED ASSETS	896	-	-	-
Grand Total		**$ 26,851,856**	**$ 26,560,436**	**$ 30,527,380**	**$ 31,881,480**

GENERAL FUND EXPENDITURES

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
1110	**CITY COUNCIL**	100-1110-10-511100	SALARIES & WAGES	$ 71,000	$ 72,000	$ 72,000	$ 72,000
		100-1110-10-512100	GROUP INSURANCE	29,141	25,431	22,102	14,940
		100-1110-10-512200	SOCIAL SECURITY TAXES	4,372	4,418	4,464	4,464
		100-1110-10-512300	MEDICARE	1,022	1,033	1,044	1,044
		100-1110-10-512700	WORKER'S COMP INSURANCE	1,372	1,388	1,779	-
		100-1110-10-523200	COMMUNICATIONS	635	24	1,200	1,200
		100-1110-10-523400	PRINTING & BINDING	368	-	200	200
		100-1110-10-523500	TRAVEL	19,168	12,304	18,000	18,000
		100-1110-10-523600	DUES & FEES	1,473	303	1,500	1,500
		100-1110-10-523700	EDUCATION & TRAINING	3,090	2,790	12,000	12,000
		100-1110-10-531100	SUPPLIES & MATERIALS	1,699	396	900	900
		100-1110-10-531300	SUPPLIES - FOOD	38	-	-	-
		100-1110-10-531600	SMALL EQUIPMENT	7,722	3,673	2,860	2,860
		100-1110-10-551000	INDIRECT COST ALLOCATIONS	(43,799)	(19,850)	-	-
1110 Total				**$ 97,300**	**$ 103,910**	**$ 138,049**	**$ 129,108**
1130	**CITY CLERK**	100-1130-10-511100	SALARIES & WAGES	$ 83,065	$ 94,706	$ 98,778	$ 78,406
		100-1130-10-511101	SALARIES-HOLIDAY PAY	1,083	1,083	1,083	1,083
		100-1130-10-512100	GROUP INSURANCE	10,605	9,723	10,396	12,184
		100-1130-10-512200	SOCIAL SECURITY TAXES	5,138	5,856	6,000	4,800
		100-1130-10-512300	MEDICARE	1,202	1,370	1,390	1,120
		100-1130-10-512400	RETIREMENT	-	-	15,213	16,663
		100-1130-10-512700	WORKER'S COMP INSURANCE	1,479	1,812	1,821	187
		100-1130-10-521200	PROFESSIONAL SERVICES	2,071	-	-	-
		100-1130-10-523200	COMMUNICATIONS	494	471	400	400
		100-1130-10-523500	TRAVEL	4,452	1,849	2,600	2,600
		100-1130-10-523600	DUES & FEES	12,232	8,590	12,800	1,000
		100-1130-10-523605	SOFTWARE SUBSCRIPTIONS & LICENSES	-	-	-	11,800
		100-1130-10-523700	EDUCATION & TRAINING	1,345	970	2,000	1,000
		100-1130-10-531100	SUPPLIES & MATERIALS	384	435	600	600
		100-1130-10-531600	SMALL EQUIPMENT	-	455	1,100	-
		100-1130-10-531700	OTHER SUPPLIES	145	218	500	500
1130 Total				**$ 123,696**	**$ 127,538**	**$ 154,681**	**$ 132,343**
1310	**MAYOR**	100-1310-10-511100	SALARIES & WAGES	$ 18,000	$ 18,000	$ 18,000	$ 18,000
		100-1310-10-512100	GROUP INSURANCE	9,609	9,899	10,614	12,802
		100-1310-10-512200	SOCIAL SECURITY TAXES	1,112	1,112	1,116	1,116
		100-1310-10-512300	MEDICARE	260	260	261	261
		100-1310-10-512700	WORKER'S COMP INSURANCE	339	347	440	2,806
		100-1310-10-523500	TRAVEL	2,587	1,118	3,000	3,000
		100-1310-10-523600	DUES & FEES	1,078	1,680	500	500
		100-1310-10-523700	EDUCATION & TRAINING	2,500	2,500	2,000	2,000
		100-1310-10-531100	SUPPLIES & MATERIALS	350	-	500	500
		100-1310-10-531300	SUPPLIES - FOOD	1,498	-	-	-
		100-1310-10-551000	INDIRECT COST ALLOCATIONS	(6,956)	(5,407)	-	-
1310 Total				**$ 30,375**	**$ 29,509**	**$ 36,431**	**$ 40,985**
1320	**CITY MANAGER**	100-1320-10-511100	SALARIES & WAGES	$ 455,192	$ 473,189	$ 499,995	$ 519,391
		100-1320-10-511101	SALARIES-HOLIDAY PAY	3,249	3,249	3,249	3,249
		100-1320-10-512100	GROUP INSURANCE	40,147	37,458	44,865	42,072
		100-1320-10-512200	SOCIAL SECURITY TAXES	25,718	25,677	30,708	32,130
		100-1320-10-512300	MEDICARE	6,461	6,740	7,145	7,505
		100-1320-10-512400	RETIREMENT	41,011	44,410	92,338	98,989
		100-1320-10-512700	WORKER'S COMP INSURANCE	7,664	8,731	9,440	10,082
		100-1320-10-523200	COMMUNICATIONS	826	819	850	850
		100-1320-10-523500	TRAVEL	12,428	9,786	13,000	9,000
		100-1320-10-523600	DUES & FEES	7,741	5,516	4,500	4,500
		100-1320-10-523700	EDUCATION & TRAINING	775	6,317	5,000	3,500
		100-1320-10-531100	SUPPLIES & MATERIALS	729	333	1,000	500
		100-1320-10-531300	SUPPLIES - FOOD	5,489	5,715	6,000	3,500
		100-1320-10-531600	SMALL EQUIPMENT	31	452	5,000	-
		100-1320-10-551000	INDIRECT COST ALLOCATIONS	(85,761)	(100,023)	-	-
1320 Total				**$ 521,699**	**$ 528,368**	**$ 723,090**	**$ 735,268**

GENERAL FUND EXPENDITURES continued

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
1400	**ELECTIONS**	100-1400-10-523300	ADVERTISING	$ 187	$ 281	$ 500	$ 500
		100-1400-10-571000	INTERGOVERNMENTAL	18,066	-	10,000	-
1400 Total				**$ 18,253**	**$ 281**	**$ 10,500**	**$ 500**
1500	**GENERAL ADMINISTRATION**	100-1500-10-511100	SALARIES & WAGES	$ 73,486	$ 72,906	$ 90,966	$ 70,837
		100-1500-10-511101	SALARIES-HOLIDAY PAY	1,733	1,733	2,167	1,625
		100-1500-10-512100	GROUP INSURANCE	15,411	10,000	10,302	12,648
		100-1500-10-512200	SOCIAL SECURITY TAXES	4,440	4,522	5,600	4,360
		100-1500-10-512300	MEDICARE	1,038	1,058	1,330	1,030
		100-1500-10-512400	RETIREMENT	1,039,391	1,224,892	4,400	4,900
		100-1500-10-512500	TUITION REIMBURSEMENTS	855	-	-	-
		100-1500-10-512700	WORKER'S COMP INSURANCE	1,586	1,985	2,051	127
		100-1500-10-521200	PROFESSIONAL SERVICES	93,302	109,210	130,000	130,000
		100-1500-10-521300	TECHNICAL SERVICES	24	-	-	-
		100-1500-10-522200	REPAIRS & MAINTENANCE	969	299	500	500
		100-1500-10-522320	RENTAL OF VEHICLES	13,466	(23,311)	15,000	30,476
		100-1500-10-522330	RENTAL OF EQUIPMENT	-	160	-	-
		100-1500-10-523100	INSURANCE OTHER THAN EMPLOYEE	369,002	415,933	464,400	483,000
		100-1500-10-523200	COMMUNICATIONS	11,048	15,543	10,000	10,000
		100-1500-10-523400	PRINTING & BINDING	5,082	3,472	5,000	5,000
		100-1500-10-523500	TRAVEL	1,877	-	500	500
		100-1500-10-523600	DUES & FEES	97,342	108,467	90,000	90,000
		100-1500-10-523700	EDUCATION & TRAINING	1,881	500	2,000	2,000
		100-1500-10-531100	SUPPLIES & MATERIALS	9,652	11,468	10,000	8,000
		100-1500-10-531270	GASOLINE & MOTOR OIL	861	844	1,000	1,000
		100-1500-10-531300	SUPPLIES - FOOD	1,947	4,962	2,500	2,500
		100-1500-10-531400	BOOKS & PERIODICALS	70	82	200	200
		100-1500-10-531600	SMALL EQUIPMENT	1,126	540	2,000	-
		100-1500-10-531610	FURNITURE & FIXTURES - OPERATING	-	4,185	-	-
		100-1500-10-531700	OTHER SUPPLIES	2,070	-	-	-
		100-1500-10-531911	INCIDENT MGT - EMERGENCY SUPPLIES	7,507	2,611	-	-
		100-1500-10-551000	INDIRECT COST ALLOCATIONS	(149,026)	(295,442)	-	-
		100-1500-10-573000	PAYMENTS TO OTHERS	4,722	3,672	15,750	-
1500 Total				**$ 1,610,864**	**$ 1,680,290**	**$ 865,666**	**$ 858,703**
1510	**FINANCIAL ADMINISTRATION**	100-1510-15-511100	SALARIES & WAGES	$ 230,458	$ 203,268	$ 312,247	$ 421,921
		100-1510-15-511101	SALARIES-HOLIDAY PAY	3,249	2,166	3,249	5,415
		100-1510-15-512100	GROUP INSURANCE	52,792	48,270	78,058	105,570
		100-1510-15-512200	SOCIAL SECURITY TAXES	13,220	11,862	19,025	26,817
		100-1510-15-512300	MEDICARE	3,092	2,774	4,404	5,330
		100-1510-15-512400	RETIREMENT	13,725	18,924	30,150	41,490
		100-1510-15-512700	WORKER'S COMP INSURANCE	4,545	4,433	6,284	1,415
		100-1510-15-521200	PROFESSIONAL SERVICES	30	-	-	-
		100-1510-15-523200	COMMUNICATIONS	1,515	694	580	580
		100-1510-15-523300	ADVERTISING	1,878	1,197	2,370	2,370
		100-1510-15-523400	PRINTING & BINDING	49	260	-	-
		100-1510-15-523500	TRAVEL	2,587	3,846	7,500	5,000
		100-1510-15-523600	DUES & FEES	2,096	1,133	2,300	1,580
		100-1510-15-523605	SOFTWARE SUBSCRIPTIONS & LICENSES	-	-	-	720
		100-1510-15-523700	EDUCATION & TRAINING	4,942	2,274	5,000	5,000
		100-1510-15-531100	SUPPLIES & MATERIALS	2,855	3,940	3,000	2,500
		100-1510-15-531300	SUPPLIES - FOOD	234	89	200	-
		100-1510-15-531400	BOOKS & PERIODICALS	-	199	-	-
		100-1510-15-531600	SMALL EQUIPMENT	-	235	10,500	4,000
		100-1510-15-531610	FURNITURE & FIXTURES - OPERATING	-	1,169	-	2,500
		100-1510-15-551000	INDIRECT COST ALLOCATIONS	(50,449)	(53,096)	-	-
1510 Total				**$ 286,817**	**$ 253,637**	**$ 484,867**	**$ 632,208**

GENERAL FUND EXPENDITURES continued

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
1535	**TECHNOLOGY ADMINISTRATION**	100-1535-85-511100	SALARIES & WAGES	$ 160,695	$ 185,217	$ 193,790	$ 197,249
		100-1535-85-511101	SALARIES-HOLIDAY PAY	2,166	2,166	2,166	2,166
		100-1535-85-511300	OVERTIME WAGES	666	823	-	-
		100-1535-85-512100	GROUP INSURANCE	19,978	20,178	22,421	26,435
		100-1535-85-512200	SOCIAL SECURITY TAXES	9,961	11,456	11,800	12,100
		100-1535-85-512300	MEDICARE	2,330	2,679	2,720	2,820
		100-1535-85-512400	RETIREMENT	10,846	12,781	28,013	29,963
		100-1535-85-512700	WORKER'S COMP INSURANCE	2,941	3,527	3,641	364
		100-1535-85-521200	PROFESSIONAL SERVICES	141,781	112,522	122,572	135,913
		100-1535-85-522320	RENTAL OF VEHICLES	1,784	1,729	2,400	2,400
		100-1535-85-523200	COMMUNICATIONS	733	659	1,000	1,000
		100-1535-85-523500	TRAVEL	-	-	2,000	1,000
		100-1535-85-523600	DUES & FEES	141,359	168,294	190,000	47,000
		100-1535-85-523605	SOFTWARE SUBSCRIPTIONS & LICENSES	-	1,174	-	211,549
		100-1535-85-523700	EDUCATION & TRAINING	588	539	1,000	1,000
		100-1535-85-531100	SUPPLIES & MATERIALS	6,605	10,065	2,000	2,000
		100-1535-85-531600	SMALL EQUIPMENT	23,339	31,255	84,500	33,534
		100-1535-85-542500	CAPITAL OUTLAY - OTHER EQUIPMENT	42,923	51,600	35,600	20,777
		100-1535-85-551000	INDIRECT COST ALLOCATIONS	(113,887)	(83,361)	-	-
1535 Total				**$ 454,807**	**$ 533,303**	**$ 705,623**	**$ 727,270**
1536	**GIS MAPPING**	100-1536-85-521200	PROFESSIONAL SERVICES	$ 173,233	$ 157,059	$ 135,000	$ 135,000
		100-1536-85-523600	DUES & FEES	11,520	6,615	35,000	-
		100-1536-85-531100	SUPPLIES & MATERIALS	506	-	200	200
		100-1536-85-531600	SMALL EQUIPMENT	-	1,948	1,500	1,000
		100-1536-85-551000	INDIRECT COST ALLOCATIONS	(38,715)	(26,661)	-	-
1536 Total				**$ 146,544**	**$ 138,961**	**$ 171,700**	**$ 136,200**
1540	**HUMAN RESOURCES**	100-1540-10-511100	SALARIES & WAGES	$ 114,202	$ 140,325	$ 166,378	$ 171,184
		100-1540-10-511101	SALARIES-HOLIDAY PAY	2,166	1,083	2,166	2,166
		100-1540-10-512100	GROUP INSURANCE	13,893	11,136	13,127	15,397
		100-1540-10-512200	SOCIAL SECURITY TAXES	6,972	8,479	10,100	10,500
		100-1540-10-512300	MEDICARE	1,631	1,983	2,350	2,450
		100-1540-10-512400	RETIREMENT	7,127	13,861	16,000	16,700
		100-1540-10-512500	TUITION REIMBURSEMENTS	-	-	-	15,750
		100-1540-10-512700	WORKER'S COMP INSURANCE	3,083	3,007	3,893	313
		100-1540-10-521200	PROFESSIONAL SERVICES	50,727	26,620	12,000	12,000
		100-1540-10-523100	INSURANCE OTHER THAN EMPLOYEE	-	212	-	-
		100-1540-10-523200	COMMUNICATIONS	581	513	625	625
		100-1540-10-523300	ADVERTISING	-	-	500	500
		100-1540-10-523500	TRAVEL	1,397	486	1,500	1,500
		100-1540-10-523600	DUES & FEES	8,489	8,399	35,000	3,000
		100-1540-10-523605	SOFTWARE SUBSCRIPTIONS & LICENSES	-	-	-	28,500
		100-1540-10-523700	EDUCATION & TRAINING	685	11,146	15,000	10,000
		100-1540-10-531100	SUPPLIES & MATERIALS	5,320	7,488	11,000	3,000
		100-1540-10-531300	SUPPLIES - FOOD	221	28	-	4,000
		100-1540-10-531600	SMALL EQUIPMENT	-	-	2,500	1,500
		100-1540-10-531702	EMPLOYEE AWARDS & RECOGNITION	-	90	-	7,500
		100-1540-10-551000	INDIRECT COST ALLOCATIONS	(66,189)	(40,137)	-	-
1540 Total				**$ 150,305**	**$ 194,719**	**$ 292,139**	**$ 306,585**

GENERAL FUND EXPENDITURES continued

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
1565	**GENERAL GOVERNMENT BUILDINGS**	100-1565-10-511100	SALARIES & WAGES	$ 85,057	$ 95,318	$ 99,588	$ 103,697
		100-1565-10-511101	SALARIES-HOLIDAY PAY	2,166	2,166	2,166	2,166
		100-1565-10-512100	GROUP INSURANCE	17,490	16,713	17,966	21,394
		100-1565-10-512200	SOCIAL SECURITY TAXES	5,152	5,760	6,100	6,400
		100-1565-10-512300	MEDICARE	1,205	1,347	1,420	1,490
		100-1565-10-512400	RETIREMENT	829	1,909	32,425	35,426
		100-1565-10-512700	WORKER'S COMP INSURANCE	1,782	1,812	2,198	3,508
		100-1565-10-522200	REPAIRS & MAINT - OTHER	105,182	312,748	90,000	102,500
		100-1565-10-523200	COMMUNICATIONS	121,655	169,810	130,000	133,000
		100-1565-10-531100	SUPPLIES & MATERIALS	23,401	14,165	17,000	22,000
		100-1565-10-531210	WATER/SEWERAGE	-	32	-	-
		100-1565-10-531220	NATURAL GAS	18,554	17,336	22,000	22,000
		100-1565-10-531230	ELECTRICITY	129,644	143,306	183,082	202,341
		100-1565-10-531600	SMALL EQUIPMENT	-	170	2,000	-
		100-1565-10-541300	CAPITAL OUTLAY - BUILDINGS	17,739	6,500	-	-
		100-1565-55-522200	REPAIRS & MAINTENANCE	22,409	(2,129)	12,500	-
		100-1565-55-523200	COMMUNICATIONS	3,504	1,476	3,000	-
		100-1565-55-531100	SUPPLIES & MATERIALS	8,294	6,443	5,000	-
		100-1565-55-531230	ELECTRICITY	26,137	32,285	30,500	-
		100-1565-55-541300	CAPITAL OUTLAY - BUILDINGS	8,600	-	-	-
1565 Total				**$ 598,800**	**$ 827,166**	**$ 656,945**	**$ 655,922**
1570	**COMMUNICATIONS & OUTREACH**	100-1570-10-511100	SALARIES & WAGES	$ 169,005	$ 174,538	$ 182,787	$ -
		100-1570-10-511101	SALARIES-HOLIDAY PAY	3,249	3,249	3,249	-
		100-1570-10-511300	OVERTIME WAGES	5,220	1,329	-	-
		100-1570-10-512100	GROUP INSURANCE	20,114	21,258	23,335	-
		100-1570-10-512200	SOCIAL SECURITY TAXES	10,805	10,782	11,300	-
		100-1570-10-512300	MEDICARE	2,527	2,522	2,590	-
		100-1570-10-512400	RETIREMENT	8,539	10,361	26,813	-
		100-1570-10-512700	WORKER'S COMP INSURANCE	3,190	3,335	1,424	-
		100-1570-10-521200	PROFESSIONAL SERVICES	11,536	8,425	8,000	-
		100-1570-10-523200	COMMUNICATIONS	19,704	3,158	11,000	-
		100-1570-10-523300	ADVERTISING	5,481	747	5,000	-
		100-1570-10-523400	PRINTING & BINDING	3,530	3,985	5,500	-
		100-1570-10-523500	TRAVEL	3,347	4,847	6,000	-
		100-1570-10-523600	DUES & FEES	6,629	10,335	10,000	-
		100-1570-10-523605	SOFTWARE SUBSCRIPTIONS & LICENSES	-	1,816	-	-
		100-1570-10-523700	EDUCATION & TRAINING	1,649	3,120	3,000	-
		100-1570-10-531100	SUPPLIES & MATERIALS	4,326	4,677	4,000	-
		100-1570-10-531300	SUPPLIES - FOOD	407	130	400	-
		100-1570-10-531400	BOOKS & PERIODICALS	240	219	200	-
		100-1570-10-531600	SMALL EQUIPMENT	7,673	4,093	4,000	-
		100-1570-10-551000	INDIRECT COST ALLOCATIONS	(19,205)	(34,132)	-	-
		100-1570-35-511100	SALARIES & WAGES				129,018
		100-1570-35-511101	SALARIES-HOLIDAY PAY				2,166
		100-1570-35-512100	GROUP INSURANCE				14,904
		100-1570-35-512200	SOCIAL SECURITY TAXES				8,000
		100-1570-35-512300	MEDICARE				1,750
		100-1570-35-512400	RETIREMENT				25,863
		100-1570-35-512700	WORKER'S COMP INSURANCE				2,255
		100-1570-35-521200	PROFESSIONAL SERVICES				18,000
		100-1570-35-523200	COMMUNICATIONS				8,000
		100-1570-35-523300	ADVERTISING				5,000
		100-1570-35-523400	PRINTING & BINDING				5,500
		100-1570-35-523500	TRAVEL				7,000
		100-1570-35-523600	DUES & FEES				1,000
		100-1570-35-523605	SOFTWARE SUBSCRIPTIONS & LICENSES				9,000
		100-1570-35-523700	EDUCATION & TRAINING				3,000
		100-1570-35-531100	SUPPLIES & MATERIALS				3,000
		100-1570-35-531300	SUPPLIES - FOOD				400
		100-1570-35-531400	BOOKS & PERIODICALS				200
		100-1570-35-531600	SMALL EQUIPMENT				2,000
1570 Total				**$ 267,965**	**$ 238,792**	**$ 308,598**	**$ 246,056**

GENERAL FUND EXPENDITURES continued

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
1575	**GENERAL ENGINEERING**	100-1575-60-511100	SALARIES & WAGES	$ -	$ 277,015	$ 373,469	$ 396,566
		100-1575-60-511101	SALARIES-HOLIDAY PAY	-	4,331	5,415	5,415
		100-1575-60-511300	OVERTIME WAGES	-	14	-	-
		100-1575-60-512100	GROUP INSURANCE	-	44,551	73,887	76,234
		100-1575-60-512200	SOCIAL SECURITY TAXES	-	16,958	22,917	24,500
		100-1575-60-512300	MEDICARE	-	3,966	5,343	5,680
		100-1575-60-512400	RETIREMENT	-	12,986	67,738	74,889
		100-1575-60-512700	WORKER'S COMP INSURANCE	-	5,397	1,350	10,668
		100-1575-60-522215	REPAIRS & MAINT - VEHICLES/EQUIPMENT	-	-	-	2,000
		100-1575-60-522320	RENTAL OF VEHICLES	-	21,531	31,575	31,076
		100-1575-60-523200	COMMUNICATIONS	-	640	1,600	900
		100-1575-60-523300	ADVERTISING	-	510	500	500
		100-1575-60-523400	PRINTING & BINDING	-	177	500	500
		100-1575-60-523500	TRAVEL	-	3,293	4,550	4,550
		100-1575-60-523600	DUES & FEES	-	5,879	4,010	4,010
		100-1575-60-523605	SOFTWARE SUBSCRIPTIONS & LICENSES	-	-	-	500
		100-1575-60-523700	EDUCATION & TRAINING	-	1,806	5,500	3,200
		100-1575-60-531100	SUPPLIES & MATERIALS	-	1,607	5,000	1,000
		100-1575-60-531130	UNIFORMS & CLOTHING	-	-	-	750
		100-1575-60-531270	GASOLINE & MOTOR OIL	-	3,599	-	3,600
		100-1575-60-531300	SUPPLIES - FOOD	-	781	500	250
		100-1575-60-531600	SMALL EQUIPMENT	-	413	8,000	500
		100-1575-60-551000	INDIRECT COST ALLOCATIONS	-	(90,017)	-	-
1575 Total				**$ -**	**$ 315,439**	**$ 611,854**	**$ 647,288**
2650	**MUNICIPAL COURT**	100-2650-10-511100	SALARIES & WAGES	$ 167,316	$ 179,095	$ 188,275	$ 218,725
		100-2650-10-511101	SALARIES-HOLIDAY PAY	3,249	3,573	3,791	4,333
		100-2650-10-511300	OVERTIME WAGES	158	-	-	-
		100-2650-10-512100	GROUP INSURANCE	50,706	54,699	60,179	59,452
		100-2650-10-512200	SOCIAL SECURITY TAXES	9,659	10,222	11,480	13,528
		100-2650-10-512300	MEDICARE	2,259	2,391	2,680	3,152
		100-2650-10-512400	RETIREMENT	12,371	13,545	29,013	30,963
		100-2650-10-512700	WORKER'S COMP INSURANCE	3,262	3,373	4,019	388
		100-2650-10-521200	PROFESSIONAL SERVICES	116,858	126,248	130,000	130,000
		100-2650-10-523400	PRINTING & BINDING	1,822	2,267	2,000	2,000
		100-2650-10-523500	TRAVEL	2,314	2,233	4,000	2,500
		100-2650-10-523600	DUES & FEES	923	1,020	1,500	1,500
		100-2650-10-523700	EDUCATION & TRAINING	1,975	2,119	4,500	2,500
		100-2650-10-531100	SUPPLIES & MATERIALS	1,465	1,480	2,500	1,500
		100-2650-10-531300	SUPPLIES - FOOD	72	-	1,000	1,000
		100-2650-10-531600	SMALL EQUIPMENT	1,315	4,331	2,500	1,500
2650 Total				**$ 375,723**	**$ 406,597**	**$ 447,437**	**$ 473,041**

GENERAL FUND EXPENDITURES continued

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
3210	POLICE ADMINISTRATION	100-3210-20-511100	SALARIES & WAGES	$ 942,256	$ 1,038,355	$ 1,094,184	$ 1,217,141
		100-3210-20-511101	SALARIES-HOLIDAY PAY	13,319	14,077	14,079	15,162
		100-3210-20-511102	SALARIES-SPECIAL EVENTS	2,257	6,818	8,000	8,000
		100-3210-20-511300	OVERTIME WAGES	14,809	4,547	11,000	11,000
		100-3210-20-512100	GROUP INSURANCE	82,376	105,930	85,049	191,294
		100-3210-20-512200	SOCIAL SECURITY TAXES	59,473	64,281	66,500	75,200
		100-3210-20-512300	MEDICARE	13,909	15,034	15,430	17,530
		100-3210-20-512400	RETIREMENT	44,679	66,772	189,400	222,466
		100-3210-20-512700	WORKER'S COMP INSURANCE	17,680	17,656	20,720	19,972
		100-3210-20-521200	PROFESSIONAL SERVICES	5,527	1,762	182,700	58,000
		100-3210-20-522200	REPAIRS & MAINTENANCE	21,410	11,698	8,500	-
		100-3210-20-522205	REPAIRS & MAINT-BUILDINGS & GROUNDS	-	-	-	5,000
		100-3210-20-522215	REPAIRS & MAINT - VEHICLES/EQUIPMENT	-	-	-	7,600
		100-3210-20-522320	RENTAL OF VEHICLES	17,908	33,867	65,800	39,365
		100-3210-20-522330	RENTAL OF EQUIPMENT	-	-	-	3,605
		100-3210-20-523100	INSURANCE OTHER THAN EMPLOYEE	-	5,908	-	-
		100-3210-20-523200	COMMUNICATIONS	8,006	4,786	1,250	1,100
		100-3210-20-523205	POSTAGE	-	-	-	2,300
		100-3210-20-523300	ADVERTISING	-	60	1,000	600
		100-3210-20-523400	PRINTING & BINDING	7,413	7,408	13,150	8,850
		100-3210-20-523500	TRAVEL	4,258	7,188	14,798	12,846
		100-3210-20-523600	DUES & FEES	237,396	108,447	499,556	2,815
		100-3210-20-523605	SOFTWARE SUBSCRIPTIONS & LICENSES	-	-	-	439,694
		100-3210-20-523700	EDUCATION & TRAINING	11,312	8,541	11,294	19,625
		100-3210-20-523850	CONTRACTED SERVICES	23,061	-	10,800	7,800
		100-3210-20-531100	SUPPLIES & MATERIALS	34,784	47,159	48,060	15,700
		100-3210-20-531120	EQUIPMENT PARTS & SUPPLIES	-	-	-	6,385
		100-3210-20-531125	VEHICLE PARTS & SUPPLIES	-	-	-	10,000
		100-3210-20-531135	AMMUNITION	-	-	-	36,380
		100-3210-20-531270	GASOLINE & MOTOR OIL	13,267	17,376	18,000	18,000
		100-3210-20-531300	SUPPLIES - FOOD	4,381	4,694	-	14,000
		100-3210-20-531600	SMALL EQUIPMENT	34,311	9,176	25,618	11,725
		100-3210-20-531610	FURNITURE & FIXTURES - OPERATING	-	2,260	-	5,000
		100-3210-20-531700	OTHER SUPPLIES	52,636	34,653	32,353	7,300
		100-3210-20-531702	EMPLOYEE AWARDS & RECOGNITION	-	-	-	5,575
		100-3210-20-542500	CAPITAL OUTLAY - OTHER EQUIPMENT	15,832	53,493	-	-
		100-3210-20-571000	INTERGOVERNMENTAL	-	-	-	75,000
		100-3210-20-581200	PRINCIPAL - SBITA	-	115,539	-	-
		100-3210-20-581201	INTEREST - SBITA	-	10,232	-	-
3210 Total				**$ 1,682,260**	**$ 1,817,716**	**$ 2,437,241**	**$ 2,592,030**
3223	POLICE PATROL	100-3223-20-511100	SALARIES & WAGES	$ 2,108,506	$ 2,457,787	$ 2,843,975	$ 2,662,662
		100-3223-20-511101	SALARIES-HOLIDAY PAY	34,651	34,651	40,071	38,988
		100-3223-20-511102	SALARIES-SPECIAL EVENTS	47,540	80,723	70,000	75,000
		100-3223-20-511300	OVERTIME WAGES	169,782	170,251	174,000	174,000
		100-3223-20-512100	GROUP INSURANCE	426,413	438,219	464,921	558,526
		100-3223-20-512200	SOCIAL SECURITY TAXES	140,663	164,335	174,493	166,273
		100-3223-20-512300	MEDICARE	32,897	38,433	40,601	38,646
		100-3223-20-512400	RETIREMENT	127,062	153,033	395,900	402,843
		100-3223-20-512700	WORKER'S COMP INSURANCE	43,986	46,491	49,357	74,705
		100-3223-20-521200	PROFESSIONAL SERVICES	2,590	2,722	-	-
		100-3223-20-522200	REPAIRS & MAINTENANCE	96,657	103,321	64,700	-
		100-3223-20-522215	REPAIRS & MAINT - VEHICLES/EQUIPMENT	-	927	-	35,600
		100-3223-20-522320	RENTAL OF VEHICLES	446,704	26,883	458,863	166,528
		100-3223-20-523200	COMMUNICATIONS	42,712	38,349	30,037	30,037
		100-3223-20-523400	PRINTING & BINDING	2,683	1,587	-	-
		100-3223-20-523500	TRAVEL	3,966	7,086	18,960	21,200
		100-3223-20-523600	DUES & FEES	94	(7)	-	-
		100-3223-20-523700	EDUCATION & TRAINING	11,609	17,250	22,450	6,450
		100-3223-20-531100	SUPPLIES & MATERIALS	6,783	9,446	12,000	-
		100-3223-20-531125	VEHICLE PARTS & SUPPLIES	-	-	-	101,600
		100-3223-20-531130	UNIFORMS & CLOTHING	-	-	-	48,750
		100-3223-20-531270	GASOLINE & MOTOR OIL	174,750	187,821	192,000	210,000
		100-3223-20-531300	SUPPLIES - FOOD	78	790	-	-
		100-3223-20-531600	SMALL EQUIPMENT	23,251	15,742	33,734	11,382
		100-3223-20-531700	OTHER SUPPLIES	68,600	37,236	67,750	4,050
		100-3223-20-542200	CAPITAL OUTLAY - VEHICLES	-	730,729	-	-
		100-3223-20-542500	CAPITAL OUTLAY - OTHER EQUIPMENT	12,036	-	-	-
3223 Total				**$ 4,024,014**	**$ 4,763,804**	**$ 5,153,812**	**$ 4,827,240**

GENERAL FUND EXPENDITURES continued

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
3230	**POLICE SUPPORT SERVICES**	100-3230-20-511100	SALARIES & WAGES	$ 933,746	$ 1,069,719	$ 1,099,806	$ 1,125,884
		100-3230-20-511101	SALARIES-HOLIDAY PAY	12,994	14,077	15,162	15,162
		100-3230-20-511102	SALARIES-SPECIAL EVENTS	35,681	42,377	18,500	23,000
		100-3230-20-511300	OVERTIME WAGES	31,217	20,846	30,000	30,000
		100-3230-20-512100	GROUP INSURANCE	154,316	189,704	176,745	207,511
		100-3230-20-512200	SOCIAL SECURITY TAXES	60,851	68,446	67,100	70,100
		100-3230-20-512300	MEDICARE	14,231	16,008	15,580	16,310
		100-3230-20-512400	RETIREMENT	23,344	30,945	231,663	227,092
		100-3230-20-512700	WORKER'S COMP INSURANCE	17,698	21,357	20,993	29,544
		100-3230-20-521200	PROFESSIONAL SERVICES	44	107	500	500
		100-3230-20-521300	TECHNICAL SERVICES	835	-	-	-
		100-3230-20-522200	REPAIRS & MAINTENANCE	24,127	16,102	48,700	-
		100-3230-20-522215	REPAIRS & MAINT - VEHICLES/EQUIPMENT	-	-	-	32,400
		100-3230-20-522320	RENTAL OF VEHICLES	45,672	133,261	155,000	76,536
		100-3230-20-523200	COMMUNICATIONS	15,014	10,652	9,782	9,932
		100-3230-20-523400	PRINTING & BINDING	1,131	860	2,825	2,825
		100-3230-20-523500	TRAVEL	11,508	6,917	11,320	11,320
		100-3230-20-523600	DUES & FEES	1,087	1,059	-	-
		100-3230-20-523700	EDUCATION & TRAINING	15,048	16,352	9,540	9,540
		100-3230-20-531100	SUPPLIES & MATERIALS	9,200	9,908	20,200	3,000
		100-3230-20-531110	EVIDENCE ROOM SUPPLIES & MATERIALS	10,166	5,497	7,702	5,275
		100-3230-20-531130	UNIFORMS & CLOTHING	-	-	-	9,600
		100-3230-20-531270	GASOLINE & MOTOR OIL	29,423	28,172	30,100	36,050
		100-3230-20-531300	SUPPLIES - FOOD	372	-	-	-
		100-3230-20-531600	SMALL EQUIPMENT	44,499	2,314	17,521	11,800
		100-3230-20-531700	OTHER SUPPLIES	9,015	5,798	9,600	639
		100-3230-20-542500	CAPITAL OUTLAY - OTHER EQUIPMENT	6,538	6,300	-	-
3230 Total				**$ 1,507,758**	**$ 1,716,777**	**$ 1,998,339**	**$ 1,954,020**
3290	**POLICE EXPLORERS**	100-3290-20-523500	TRAVEL	$ -	$ -	$ 5,000	$ -
		100-3290-20-523700	EDUCATION & TRAINING	-	-	3,000	-
		100-3290-20-531100	SUPPLIES & MATERIALS	1,250	-	-	-
		100-3290-20-531300	SUPPLIES - FOOD	590	-	-	-
		100-3290-20-531700	OTHER SUPPLIES	-	-	2,000	-
3290 Total				**$ 1,840**	**$ -**	**$ 10,000**	**$ -**
4210	**STREETS ADMINISTRATION**	100-4210-55-511100	SALARIES & WAGES	$ 217,730	$ 239,807	$ 250,810	$ 256,274
		100-4210-55-511101	SALARIES-HOLIDAY PAY	3,249	3,249	3,249	3,249
		100-4210-55-511300	OVERTIME WAGES	1,508	2,754	1,000	1,000
		100-4210-55-512100	GROUP INSURANCE	39,982	58,851	70,011	84,626
		100-4210-55-512200	SOCIAL SECURITY TAXES	13,140	14,193	15,300	15,700
		100-4210-55-512300	MEDICARE	3,073	3,319	3,540	3,670
		100-4210-55-512400	RETIREMENT	12,713	14,664	45,025	48,426
		100-4210-55-512700	WORKER'S COMP INSURANCE	3,992	4,530	5,002	5,774
		100-4210-55-522200	REPAIRS & MAINTENANCE	5,600	9,211	2,000	2,000
		100-4210-55-522320	RENTAL OF VEHICLES	14,595	13,184	16,000	21,981
		100-4210-55-523200	COMMUNICATIONS	2,100	7,431	3,000	3,000
		100-4210-55-523500	TRAVEL	1,484	6,460	5,500	4,500
		100-4210-55-523600	DUES & FEES	15,436	7,837	2,000	2,000
		100-4210-55-523605	SOFTWARE SUBSCRIPTIONS & LICENSES	-	-	-	15,000
		100-4210-55-523700	EDUCATION & TRAINING	2,658	1,649	7,500	4,500
		100-4210-55-531100	SUPPLIES & MATERIALS	6,429	8,082	8,000	8,000
		100-4210-55-531270	GASOLINE & MOTOR OIL	6,013	5,442	10,000	7,800
		100-4210-55-531300	SUPPLIES - FOOD	-	311	-	-
		100-4210-55-531600	SMALL EQUIPMENT	325	3,402	2,500	1,500
		100-4210-55-551000	INDIRECT COST ALLOCATIONS	(6,581)	(6,111)	-	-
4210 Total				**$ 343,446**	**$ 398,266**	**$ 450,437**	**$ 489,000**

GENERAL FUND EXPENDITURES continued

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
4221	**PAVED ROADWAYS**	100-4221-55-511100	SALARIES & WAGES	$ 559,534	$ 639,514	$ 684,763	$ 722,977
		100-4221-55-511101	SALARIES-HOLIDAY PAY	11,911	12,994	12,996	12,996
		100-4221-55-511102	SALARIES-SPECIAL EVENTS	2,976	1,488	1,000	2,000
		100-4221-55-511300	OVERTIME WAGES	38,342	62,479	34,000	34,000
		100-4221-55-512100	GROUP INSURANCE	98,282	120,331	137,929	170,181
		100-4221-55-512200	SOCIAL SECURITY TAXES	37,052	43,085	43,478	45,666
		100-4221-55-512300	MEDICARE	8,665	10,077	10,036	10,190
		100-4221-55-512400	RETIREMENT	34,655	40,132	145,388	160,580
		100-4221-55-512700	WORKER'S COMP INSURANCE	10,711	12,008	13,731	37,322
		100-4221-55-521200	PROFESSIONAL SERVICES	967	155	-	-
		100-4221-55-522200	REPAIRS & MAINTENANCE	111,631	147,638	50,000	50,000
		100-4221-55-522205	REPAIRS & MAINT - BUILDINGS & GROUNDS	-	923	-	-
		100-4221-55-522210	INFRASTRUCTURE REPAIRS & MAINT	3,850	21,170	30,000	30,000
		100-4221-55-522320	RENTAL OF VEHICLES	68,202	(48,679)	55,000	53,262
		100-4221-55-523200	COMMUNICATIONS	3,971	7,073	7,000	7,000
		100-4221-55-523500	TRAVEL	2,933	1,027	3,500	2,500
		100-4221-55-523600	DUES & FEES	1,413	6	-	-
		100-4221-55-523700	EDUCATION & TRAINING	11,499	4,627	15,000	10,000
		100-4221-55-523850	CONTRACTED SERVICES	113,988	103,555	110,000	55,000
		100-4221-55-523900	CONTRACT LABOR	71,986	83,117	35,000	35,000
		100-4221-55-523905	DOWNTOWN STREETSCAPES	-	2,006	-	-
		100-4221-55-531100	SUPPLIES & MATERIALS	37,833	29,923	18,000	18,000
		100-4221-55-531130	UNIFORMS & CLOTHING	-	-	-	250
		100-4221-55-531270	GASOLINE & MOTOR OIL	42,981	43,733	40,000	44,600
		100-4221-55-531300	SUPPLIES - FOOD	813	600	1,000	1,000
		100-4221-55-531600	SMALL EQUIPMENT	4,876	2,909	5,000	5,000
		100-4221-55-531700	OTHER SUPPLIES	17,207	14,781	15,000	15,000
4221 Total				**1,296,279**	**1,356,673**	**1,467,821**	**1,522,524**
4260	**STREET LIGHTING**	100-4260-55-522210	INFRASTRUCTURE REPAIRS & MAINT	$ 20,182	$ 6,995	$ 45,000	$ 45,000
		100-4260-55-531230	ELECTRICITY	771,277	754,765	891,000	932,800
4260 Total				**$ 791,458**	**$ 761,760**	**$ 936,000**	**$ 977,800**
4270	**TRAFFIC ENGINEERING**	100-4270-55-522200	REPAIRS & MAINTENANCE	$ 7,453	$ 6,747	$ -	$ -
		100-4270-55-522210	INFRASTRUCTURE REPAIRS & MAINT	14,726	6,300	7,000	7,000
		100-4270-55-523500	TRAVEL	-	2,880	-	-
		100-4270-55-523700	EDUCATION & TRAINING	85	2,418	4,000	6,000
		100-4270-55-531100	SUPPLIES & MATERIALS	640	45	1,000	500
		100-4270-55-531230	ELECTRICITY	18,770	22,590	27,000	27,250
		100-4270-55-531270	GASOLINE & MOTOR OIL	2,334	-	-	-
		100-4270-55-531600	SMALL EQUIPMENT	425	122	2,000	1,000
4270 Total				**$ 44,432**	**$ 41,103**	**$ 41,000**	**$ 41,750**
6180	**THEATER**	100-6180-10-511100	SALARIES & WAGES	$ 77,188	$ 112,931	$ 115,375	$ 164,960
		100-6180-10-511101	SALARIES-HOLIDAY PAY	1,408	2,166	2,166	3,249
		100-6180-10-512100	GROUP INSURANCE	15,351	26,036	27,586	46,573
		100-6180-10-512200	SOCIAL SECURITY TAXES	4,618	6,692	7,100	10,100
		100-6180-10-512300	MEDICARE	1,080	1,565	1,650	2,410
		100-6180-10-512400	RETIREMENT	3,067	5,558	20,813	27,139
		100-6180-10-512700	WORKER'S COMP INSURANCE	1,925	1,985	2,428	2,747
		100-6180-10-522130	CUSTODIAL SERVICES	-	-	-	12,600
		100-6180-10-522200	REPAIRS & MAINTENANCE	10,104	12,432	15,000	15,000
		100-6180-10-523200	COMMUNICATIONS	1,938	2,565	2,400	2,400
		100-6180-10-523300	ADVERTISING	675	904	2,400	2,400
		100-6180-10-523500	TRAVEL	2,759	4,360	6,000	6,000
		100-6180-10-523600	DUES & FEES	15,233	20,310	25,000	25,000
		100-6180-10-523700	EDUCATION & TRAINING	3,105	2,177	3,000	3,000
		100-6180-10-523850	CONTRACTED SERVICES	17,004	15,991	10,000	-
		100-6180-10-531100	SUPPLIES & MATERIALS	3,320	4,781	5,000	5,000
		100-6180-10-531220	NATURAL GAS	2,538	2,415	3,200	3,200
		100-6180-10-531230	ELECTRICITY	14,064	15,691	15,000	15,375
		100-6180-10-531300	SUPPLIES - FOOD	-	1,138	200	200
		100-6180-10-531500	SUPPLIES / INVENTORY PURCHASED FOR RESALE	5,937	6,320	7,000	7,000
		100-6180-10-531600	SMALL EQUIPMENT	-	3,683	-	6,000
6180 Total				**$ 181,313**	**$ 249,701**	**$ 271,318**	**$ 360,353**

GENERAL FUND EXPENDITURES continued

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
6220	**PARK AREAS**	100-6220-55-511100	SALARIES & WAGES	$ 421,076	$ 478,354	$ 520,105	$ 561,792
		100-6220-55-511101	SALARIES-HOLIDAY PAY	8,663	8,663	8,664	8,664
		100-6220-55-511102	SALARIES-SPECIAL EVENTS	2,480	1,488	1,000	2,000
		100-6220-55-511300	OVERTIME WAGES	24,454	29,875	25,000	25,000
		100-6220-55-512100	GROUP INSURANCE	104,314	103,493	110,606	147,176
		100-6220-55-512200	SOCIAL SECURITY TAXES	26,901	30,769	33,290	35,872
		100-6220-55-512300	MEDICARE	6,291	7,196	7,780	7,520
		100-6220-55-512400	RETIREMENT	14,889	22,076	83,850	95,330
		100-6220-55-512700	WORKER'S COMP INSURANCE	7,396	8,346	9,147	23,342
		100-6220-55-521200	PROFESSIONAL SERVICES	146	6,878	5,000	5,000
		100-6220-55-522140	LANDSCAPING SERVICES	-	49,400	-	-
		100-6220-55-522200	REPAIRS & MAINTENANCE	42,676	64,161	35,000	35,000
		100-6220-55-522210	INFRASTRUCTURE REPAIRS & MAINT	19,234	97,892	100,000	100,000
		100-6220-55-522320	RENTAL OF VEHICLES	29,547	26,138	63,000	66,777
		100-6220-55-523200	COMMUNICATIONS	4,809	12,788	2,500	2,500
		100-6220-55-523500	TRAVEL	2,408	2,536	4,000	3,500
		100-6220-55-523600	DUES & FEES	180	1,714	450	450
		100-6220-55-523700	EDUCATION & TRAINING	6,876	16,502	10,000	10,000
		100-6220-55-523850	CONTRACTED SERVICES	800	-	-	-
		100-6220-55-531100	SUPPLIES & MATERIALS	46,088	74,022	40,000	40,000
		100-6220-55-531130	UNIFORMS & CLOTHING	-	-	-	500
		100-6220-55-531220	NATURAL GAS	524	696	450	1,000
		100-6220-55-531230	ELECTRICITY	40,277	43,407	43,000	51,200
		100-6220-55-531270	GASOLINE & MOTOR OIL	23,152	21,944	22,000	26,000
		100-6220-55-531300	SUPPLIES - FOOD	87	494	-	-
		100-6220-55-531500	SUPPLIES / INVENTORY PURCHASED FOR RESALE	7,056	9,125	-	-
		100-6220-55-531600	SMALL EQUIPMENT	18,246	8,106	25,000	15,000
		100-6220-55-531610	FURNITURE & FIXTURES - OPERATING	-	827	-	-
		100-6220-55-531700	OTHER SUPPLIES	3,644	1,940	3,000	3,000
		100-6220-55-531701	BENCHMARK PROGRAM	(1,847)	4,609	-	-
		100-6220-55-541300	CAPITAL OUTLAY - BUILDINGS	-	10,250	-	-
		100-6220-55-542100	CAPITAL OUTLAY-MACHINERY	124,987	7,500	-	-
		100-6220-55-542500	CAPITAL OUTLAY - OTHER EQUIPMENT	51,987	-	-	80,500
6220 Total				**$ 1,037,342**	**$ 1,151,189**	**$ 1,152,842**	**$ 1,347,123**
7220	**BUILDING & SAFETY SERVICES**	100-7220-30-511100	SALARIES & WAGES	$ 806,943	$ 764,512	$ 801,856	$ 827,271
		100-7220-30-511101	SALARIES-HOLIDAY PAY	12,994	11,911	11,913	11,913
		100-7220-30-511300	OVERTIME WAGES	221	3	-	-
		100-7220-30-512100	GROUP INSURANCE	124,780	122,154	132,102	176,203
		100-7220-30-512200	SOCIAL SECURITY TAXES	49,145	46,300	48,900	50,900
		100-7220-30-512300	MEDICARE	11,494	10,828	11,360	11,850
		100-7220-30-512400	RETIREMENT	27,517	30,086	152,200	165,403
		100-7220-30-512700	WORKER'S COMP INSURANCE	14,668	14,495	17,413	22,970
		100-7220-30-521200	PROFESSIONAL SERVICES	90	30	-	-
		100-7220-30-522200	REPAIRS & MAINTENANCE	3,255	4,156	3,000	3,000
		100-7220-30-522320	RENTAL OF VEHICLES	33,032	(21,477)	41,200	29,846
		100-7220-30-523200	COMMUNICATIONS	28,862	10,242	40,000	8,000
		100-7220-30-523400	PRINTING & BINDING	2,182	2,354	2,000	2,000
		100-7220-30-523500	TRAVEL	3,718	1,732	6,300	3,800
		100-7220-30-523600	DUES & FEES	7,383	11,272	19,200	19,200
		100-7220-30-523700	EDUCATION & TRAINING	6,094	7,081	6,000	4,000
		100-7220-30-531100	SUPPLIES & MATERIALS	2,462	1,233	2,300	2,300
		100-7220-30-531270	GASOLINE & MOTOR OIL	13,705	14,477	12,000	13,800
		100-7220-30-531300	SUPPLIES - FOOD	110	-	300	300
		100-7220-30-531400	BOOKS & PERIODICALS	477	2,352	4,000	2,000
		100-7220-30-531600	SMALL EQUIPMENT	3,716	1,229	4,000	5,000
		100-7220-30-531700	OTHER SUPPLIES	248	1,469	1,000	1,000
7220 Total				**$ 1,153,095**	**$ 1,036,438**	**$ 1,317,044**	**$ 1,360,756**

GENERAL FUND EXPENDITURES continued

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
7410	**COMMUNITY DEVELOPMENT**	100-7410-40-511100	SALARIES & WAGES	$ 480,991	$ 478,752	$ 501,250	$ 613,215
		100-7410-40-511101	SALARIES-HOLIDAY PAY	5,414	6,497	6,498	8,664
		100-7410-40-511300	OVERTIME WAGES	-	1	-	-
		100-7410-40-512100	GROUP INSURANCE	74,926	93,728	103,664	152,298
		100-7410-40-512200	SOCIAL SECURITY TAXES	29,158	28,430	30,348	38,582
		100-7410-40-512300	MEDICARE	6,819	6,649	7,088	8,098
		100-7410-40-512400	RETIREMENT	21,523	26,516	72,338	84,076
		100-7410-40-512700	WORKER'S COMP INSURANCE	8,983	9,078	9,544	11,284
		100-7410-40-521100	PURCHASED SERVICES - OFFICIAL/ADMINISTRATIVE	3,500	3,500	8,000	8,000
		100-7410-40-521200	PROFESSIONAL SERVICES	48,846	89,476	205,000	225,000
		100-7410-40-522200	REPAIRS & MAINTENANCE	600	1,261	3,000	-
		100-7410-40-522215	REPAIRS & MAINT - VEHICLES/EQUIPMENT	-	-	-	3,000
		100-7410-40-522320	RENTAL OF VEHICLES	21,589	23,856	23,000	30,796
		100-7410-40-523200	COMMUNICATIONS	2,381	2,071	3,500	3,500
		100-7410-40-523300	ADVERTISING	6,883	8,894	15,000	15,300
		100-7410-40-523400	PRINTING & BINDING	1,021	1,369	2,000	2,000
		100-7410-40-523500	TRAVEL	9,421	7,191	20,000	20,000
		100-7410-40-523600	DUES & FEES	5,858	2,601	5,000	4,000
		100-7410-40-523605	SOFTWARE SUBSCRIPTIONS & LICENSES	-	-	-	55,000
		100-7410-40-523700	EDUCATION & TRAINING	8,374	6,928	22,000	10,000
		100-7410-40-531100	SUPPLIES & MATERIALS	3,821	4,185	7,000	3,500
		100-7410-40-531130	UNIFORMS & CLOTHING	-	-	-	2,000
		100-7410-40-531270	GASOLINE & MOTOR OIL	6,014	739	10,000	7,000
		100-7410-40-531300	SUPPLIES - FOOD	639	1,316	3,000	3,000
		100-7410-40-531600	SMALL EQUIPMENT	1,315	-	1,000	500
		100-7410-40-531610	FURNITURE & FIXTURES - OPERATING				6,000
		100-7410-40-531700	OTHER SUPPLIES	14	585	-	-
		100-7410-40-551000	INDIRECT COST ALLOCATIONS	(5,799)	-	-	-
7410 Total				**$ 742,292**	**$ 803,624**	**$ 1,058,230**	**$ 1,314,813**
7510	**ECONOMIC DEVELOPMENT ADMINISTRATION**	100-7510-35-511100	SALARIES & WAGES	$ 14,902	$ 90,433	$ 105,125	$ 106,811
		100-7510-35-511101	SALARIES-HOLIDAY PAY	1,083	1,083	1,083	1,083
		100-7510-35-512100	GROUP INSURANCE	2,758	7,144	10,418	12,181
		100-7510-35-512200	SOCIAL SECURITY TAXES	955	5,630	6,300	6,600
		100-7510-35-512300	MEDICARE	223	1,317	1,480	1,530
		100-7510-35-512400	RETIREMENT	-	8,846	10,100	10,400
		100-7510-35-512700	WORKER'S COMP INSURANCE	1,675	1,696	2,073	3,566
		100-7510-35-521200	PROFESSIONAL SERVICES	18,375	7,618	26,000	1,000
		100-7510-35-523200	COMMUNICATIONS	362	1,108	900	900
		100-7510-35-523400	PRINTING & BINDING	658	-	-	-
		100-7510-35-523500	TRAVEL	740	5,231	4,200	3,700
		100-7510-35-523600	DUES & FEES	28,290	30,028	5,000	2,000
		100-7510-35-523700	EDUCATION & TRAINING	2,500	3,728	2,500	3,000
		100-7510-35-531100	SUPPLIES & MATERIALS	4,704	1,158	500	500
		100-7510-35-531300	SUPPLIES - FOOD	130	1,808	1,700	1,700
		100-7510-35-531600	SMALL EQUIPMENT	188	-	500	-
		100-7510-35-531700	OTHER SUPPLIES	24,598	-	-	-
		100-7510-35-572000	PAYMENTS TO OTHER AGENCIES	29,785	35,475	20,000	20,000
7510 Total				**$ 131,925**	**$ 202,302**	**$ 197,879**	**$ 174,971**
7540	**TOURISM**	100-7540-35-511100	SALARIES & WAGES				$ 97,578
		100-7540-35-511101	SALARIES-HOLIDAY PAY				1,083
		100-7540-35-512100	GROUP INSURANCE				13,853
		100-7540-35-512200	SOCIAL SECURITY TAXES				5,911
		100-7540-35-512300	MEDICARE				1,500
		100-7540-35-512400	RETIREMENT				7,500
		100-7540-35-522310	RENTAL OF LAND & BUILDINGS				25,000
		100-7540-35-531100	SUPPLIES & MATERIALS				35,000
7540 Total							**$ 187,425**

GENERAL FUND EXPENDITURES continued

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
7550	**DOWNTOWN DEVELOPMENT**	100-7550-35-511100	SALARIES & WAGES	$ 85,772	$ 83,135	$ 86,844	$ 88,735
		100-7550-35-511101	SALARIES-HOLIDAY PAY	1,083	1,083	1,083	1,083
		100-7550-35-512100	GROUP INSURANCE	1,101	1,102	1,196	1,257
		100-7550-35-512200	SOCIAL SECURITY TAXES	5,343	5,158	5,300	5,500
		100-7550-35-512300	MEDICARE	1,249	1,206	1,230	1,270
		100-7550-35-512400	RETIREMENT	3,942	4,139	19,413	21,063
		100-7550-35-512700	WORKER'S COMP INSURANCE	1,533	1,581	1,905	2,061
		100-7550-35-523200	COMMUNICATIONS	973	882	1,300	1,300
		100-7550-35-523300	ADVERTISING	651	793	500	500
		100-7550-35-523400	PRINTING & BINDING	48	54	500	500
		100-7550-35-523500	TRAVEL	4,232	3,082	3,000	3,000
		100-7550-35-523600	DUES & FEES	1,754	1,593	2,000	2,000
		100-7550-35-523700	EDUCATION & TRAINING	2,542	725	2,000	1,000
		100-7550-35-531100	SUPPLIES & MATERIALS	1,454	5,847	4,500	2,500
		100-7550-35-531300	SUPPLIES - FOOD	421	1,688	1,300	800
		100-7550-35-531600	SMALL EQUIPMENT	30	-	-	-
7550 Total				**$ 112,128**	**$ 112,067**	**$ 132,071**	**$ 132,569**
8000	**DEBT SERVICE**	100-8000-10-581200	PRINCIPAL - LEASES	$ -	$ 36,691	$ -	$ -
		100-8000-10-581201	PRINCIPAL- LEASE PAYMENTS	-	708,555	-	-
		100-8000-10-582201	INTEREST PAYMENTS - LEASES	-	138,423	-	-
8000 Total				**$ -**	**$ 883,670**	**$ -**	**$ -**
9000	**OTHER FINANCING USES**	100-9000-10-611540	TRANSFERS TO SANITATION FUND	$ 205,967	$ 175,483	$ 125,629	$ 189,629
		100-9000-15-572000	PAYMENTS TO OTHER AGENCIES	-	-	23,000	-
		100-9000-25-572000	PAYMENTS TO OTHER AGENCIES	6,534,589	7,242,548	7,300,000	8,538,000
		100-9000-57-579000	CONTINGENCIES	-	-	535,641	150,000
9000 Total				**$ 6,740,556**	**$ 7,418,031**	**$ 7,984,270**	**$ 8,877,629**
Grand Total				**$ 24,732,930**	**$ 28,342,172**	**$ 30,527,380**	**$ 31,881,480**

SPECIAL EVENTS FUND

SOURCE OF FUNDS

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
202-347313	ADMISSION & VENDOR FEES - SPECIAL EVENTS	$ -	$ -	$ -	$ 38,500
202-380001	SPONSORSHIPS	-	-	-	75,000
202-389000	MISCELLANEOUS REVENUE-OTHER	-	-	75,000	
202-391275	TRANSFER FROM HOTEL/MOTEL FUND	-	-	237,000	237,000
202-391280	TRANSFER FROM RENTAL CAR TAX FUND	-	-	93,884	85,000
Grand Total		**$ -**	**$ -**	**$ 405,884**	**$ 435,500**

USE OF FUNDS

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
7520	**MARKETING AND SPECIAL EVENTS**	202-7520-35-511100	SALARIES & WAGES	$ -	$ -	$ 50,000	$ 60,886
		202-7520-35-511101	SALARIES-HOLIDAY PAY	-	-	1,083	1,083
		202-7520-35-512100	GROUP INSURANCE	-	-	25,876	12,512
		202-7520-35-512200	SOCIAL SECURITY TAXES	-	-	3,100	3,700
		202-7520-35-512300	MEDICARE	-	-	725	860
		202-7520-35-512400	RETIREMENT	-	-	5,000	5,900
		202-7520-35-512700	WORKER'S COMP INSURANCE	-	-	-	105
		202-7520-35-523200	COMMUNICATIONS	-	-	600	600
		202-7520-35-523850	CONTRACTED SERVICES	-	-	312,000	349,854
		202-7520-35-531600	SMALL EQUIPMENT	-	-	7,500	-
Grand Total				**$ -**	**$ -**	**$ 405,884**	**$ 435,500**

TAX ALLOCATION DISTRICT FUND

SOURCE OF FUNDS

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
270-134201	RESERVE FUNDS	$ -	$ -	$ 30,000	$ -
270-332100	TAD TAXES	144,896	196,532	165,000	540,000
Grand Total		**$ 144,896**	**$ 196,532**	**$ 195,000**	**$ 540,000**

USE OF FUNDS

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
9000	**OTHER FINANCING USES**	270-9000-10-579000	CONTINGENCIES	$ -	$ -	$ 195,000	$ 540,000
Grand Total				**$ -**	**$ -**	**$ 195,000**	**$ 540,000**

HOTEL/MOTEL TAX FUND

SOURCE OF FUNDS

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
275-134201	RESERVE FUNDS	$ -	$ -	$ 70,000	$ 511,500
275-314100	HOTEL/MOTEL TAXES	1,088,412	1,270,429	-	-
275-314101	HOTEL/MOTEL TAXES (TCT)	-	-	525,000	580,125
275-314102	HOTEL/MOTEL TAXES (TPD)	-	-	225,000	248,625
275-314103	HOTEL/MOTEL TAXES (UNRESTRICTED)	-	-	450,000	497,250
275-361000	INTEREST INCOME	57	1,652	-	10,000
Grand Total		**$ 1,088,469**	**$ 1,272,080**	**$ 1,270,000**	**$ 1,847,500**

USE OF FUNDS

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
6180	**THEATER**	275-6180-55-541300	CAPITAL OUTLAY - BUILDINGS	$ -	$ -	$ 50,000	$ -
6180 Total				**$ -**	**$ -**	**$ 50,000**	**$ -**
7540	**TOURISM**	275-7540-10-523600	DUES & FEES	$ 24	$ 174	$ -	$ -
		275-7540-10-572001	INTERAGENCY ALLOC-CANTON TOURISM	307,500	299,000	483,000	600,000
		275-7540-10-572003	INTERAGENCY ALLOC-CC CHAMBER OF COM	10,000	-	-	-
		275-7540-10-572004	INTERAGENCY ALLOC-CC HISTORICAL	75,000	50,000	75,000	75,000
		275-7540-10-572005	INTERAGENCY ALLOC-MAIN STREET	100,000	100,000	-	-
7540 Total				**$ 492,524**	**$ 449,174**	**$ 558,000**	**$ 675,000**
9000	**OTHER FINANCING USES**	275-9000-10-579000	CONTINGENCIES	-	-	100,000	100,000
		275-9000-10-611000	OPERATING TRANSFERS OUT - GENERAL FUND	250,505	378,292	-	-
		275-9000-10-611100	TRANSFERS TO GENERAL FUND	-	-	325,000	835,500
		275-9000-10-611202	TRANSFERS TO SPECIAL EVENTS FUND	-	-	237,000	237,000
9000 Total				**$ 250,505**	**$ 378,292**	**$ 662,000**	**$ 1,172,500**
Grand Total				**$ 743,029**	**$ 827,466**	**$ 1,270,000**	**$ 1,847,500**

RENTAL CAR TAX FUND

SOURCE OF FUNDS

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
280-134201	RESERVE FUNDS	$ -	$ -	$ 23,384	$ 322,500
280-314400	RENTAL CAR TAXES	170,466	199,213	210,000	204,000
280-361000	INTEREST	5,821	4,823	2,000	5,000
Grand Total		**$ 176,287**	**$ 204,036**	**$ 235,384**	**$ 531,500**

USE OF FUNDS

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
6220	**PARK AREAS**	280-6220-55-541400	CAPITAL OUTLAY-INFRASTRUCTURE	$ 66,015	$ -	$ -	$ -
6500	**LIBRARIES**	280-6500-10-572000	LIBRARY SUPPLEMENT	30,000	30,000	30,000	35,000
7520	**MARKETING AND SPECIAL EVENTS**	280-7520-10-572000	PAYMENTS TO OTHER AGENCIES	24,000	24,000	31,500	31,500
7550	**DOWNTOWN DEVELOPMENT**	280-7550-35-572005	INTERAGENCY ALLOC-MAIN STREET	-	-	80,000	80,000
9000	**OTHER FINANCING USES**	280-9000-10-611100	TRANSFERS TO GENERAL FUND				300,000
		280-9000-10-611202	TRANSFERS TO SPECIAL EVENTS FUND	-	-	93,884	85,000
Grand Total				**$ 120,015**	**$ 54,000**	**$ 235,384**	**$ 531,500**

CANTON BUILDING AUTHORITY FUND

SOURCE OF FUNDS

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
310-391310	TRANSFERS FROM IMPACT FEE FUND				$ 349,384
310-391505	TRANSFERS FROM WATER FUND	1,800,331	1,800,032	1,803,039	1,801,244
Grand Total		**$ 1,800,331**	**$ 1,800,032**	**$ 1,803,039**	**$ 2,150,628**

USE OF FUNDS

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
8000	**DEBT SERVICE**	310-8000-10-581203	PRINCIPAL PMTS ON BONDS 2007	$ 513,979	$ 539,521	$ 566,331	$ 594,476
		310-8000-10-581206	PRINCIPAL PMTS ON BONDS 2014B	985,000	1,011,000	1,041,000	1,067,000
		310-8000-10-582103	INTEREST PMTS ON BONDS 2007	101,220	75,678	48,868	20,723
		310-8000-10-582106	INTEREST PMTS ON BONDS 2014B	199,583	173,283	146,290	118,495
		310-8000-10-582107	INTEREST PMTS ON BONDS 2025				349,384
		310-8000-10-583000	FISCAL AGENT'S FEES	550	550	550	550
Grand Total				**$ 1,800,331**	**$ 1,800,032**	**$ 1,803,039**	**$ 2,150,628**

SPLOST VII FUND

SOURCE OF FUNDS

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
322-134200	RESERVES	$ -	$ -	$ 647,570	$ 300,000
322-334310	CAPITAL DIRECT (LMIG)	812,410	-	-	-
322-334311	CAPITAL DIRECT (GDOT SR5 & 140 BU)	261,337	414,865	-	-
322-336000	LOCAL GOVERNMENT GRANT- CDBG, LISC	75,000	-	-	-
322-337100	SPLOST VII REVENUE	5,001,589	-	-	-
322-361000	INTEREST INCOME	683	2,885	-	-
Grand Total		**$ 6,151,020**	**$ 417,750**	**$ 647,570**	**$ 300,000**

USE OF FUNDS

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
1565	**GENERAL GOVERNMENT BUILDINGS**	322-1565-10-541300	CAPITAL OUTLAY - BUILDINGS	5,010,094	5,812	-	-
4221	**PAVED ROADWAYS**	322-4221-55-541400	CAPITAL OUTLAY-INFRASTRUCTURE	1,758,180	2,088,039	647,570	300,000
		322-4221-55-542100	CAPITAL OUTLAY-MACHINERY	73,315	-	-	-
9000	**OTHER FINANCING USES**	322-9000-10-611355	TRANSFER TO IMPACT FEES	-	31,090	-	-
Grand Total				**$ 6,841,589**	**$ 2,124,941**	**$ 647,570**	**$ 300,000**

SPLOST VIII FUND

SOURCE OF FUNDS

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
323-134201	RESERVE FUNDS	$ -	$ -	$ 2,216,084	$ 5,267,387
323-332100	GOVERNOR'S OPB ARPA	-	105,697	-	-
323-334006	GRANT FUNDING-CAPITAL PROJECT	-	105,253	6,737,204	607,406
323-334310	CAPITAL DIRECT (LMIG)	-	976,178	375,000	425,000
323-337100	SPLOST VIII TAXES	1,762,364	7,292,216	7,250,000	7,650,000
323-361000	INTEREST INCOME	(19)	6,039	-	25,000
Grand Total		**$ 1,762,345**	**$ 8,485,384**	**$ 16,578,288**	**$ 13,974,793**

USE OF FUNDS

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
1565	**GENERAL GOVERNMENT BUILDINGS**	323-1565-10-541300	CAPITAL OUTLAY - BUILDINGS	$ 2,923,261	$ 2,128,140	$ -	$ 95,000
1565 Total				**2,923,261**	**2,128,140**	**-**	**95,000**
3223	**POLICE PATROL**	323-3223-20-541300	CAPITAL OUTLAY - BUILDINGS	-	104,971	-	-
3223 Total				**-**	**104,971**	**-**	**-**
4221	**PAVED ROADWAYS**	323-4221-55-541400	CAPITAL OUTLAY-INFRASTRUCTURE	19,679	634,867	5,743,500	4,041,750
		323-4221-55-542200	CAPITAL OUTLAY - VEHICLES	-	-	560,571	-
		323-4221-55-542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	17,599	-
4221 Total				**19,679**	**634,867**	**6,321,670**	**4,041,750**
6220	**PARK AREAS**	323-6220-55-541200	SITE IMPROVEMENTS	380,542	694,656	10,186,931	8,754,125
		323-6220-55-541300	CAPITAL OUTLAY - BUILDINGS				25,000
		323-6220-55-542200	CAPITAL OUTLAY - VEHICLES	-	-	25,000	-
		323-6220-55-542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	253,577	20,000	220,000
6220 Total				**380,542**	**948,233**	**10,231,931**	**8,999,125**
8000	**DEBT SERVICE**	323-8000-10-581200	PRINCIPAL-SBITA	-	98,850	-	33,000
		323-8000-10-581201	PRINCIPAL-LEASES				458,843
8000 Total				**-**	**98,850**	**-**	**491,843**
9000	**OTHER FINANCING USES**	323-9000-10-551000	INDIRECT COST ALLOCATIONS	-	28,130	24,687	347,075
		323-9000-10-611355	TRANSFER TO IMPACT FEES	-	45	-	-
9000 Total				**-**	**28,175**	**24,687**	**347,075**
Grand Total				**$ 3,323,482**	**$ 3,943,237**	**$ 16,578,288**	**$ 13,974,793**

T-SPLOST FUND

SOURCE OF FUNDS

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
335-313500	T-SPLOST TAXES	$ -	$ -	$ -	$ 7,650,000
335-334006	GRANT FUNDING-CAPITAL PROJECT	-	-	-	2,429,446
Grand Total		**$ -**	**$ -**	**$ -**	**$ 10,079,446**

USE OF FUNDS

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
4221	**PAVED ROADWAYS**	335-4221-55-541400	CAPITAL OUTLAY-INFRASTRUCTURE	$ -	$ -	$ -	$ 4,031,240
6220	**PARK AREAS**	335-6220-55-541200	SITE IMPROVEMENTS	-	-	-	90,500
9000	**OTHER FINANCING USES**	335-9000-10-551000	INDIRECT COST ALLOCATIONS	-	-	-	80,326
		335-9000-10-579000	CONTINGENCIES	-	-	-	5,877,380
Grand Total				**$ -**	**$ -**	**$ -**	**$ 10,079,446**

IMPACT FEE FUND

SOURCE OF FUNDS

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
355-134201	RESERVE FUNDS	$ -	$ -	$ 4,177,247	$ 6,293,577
355-334006	GRANT FUNDING-CAPITAL PROJECT	-	65,862	-	-
355-341320	IMPACT FEES - PARKS AND RECREATION	2,848,762	654,597	650,000	1,000,000
355-341321	IMPACT FEES - POLICE	90,054	21,857	20,000	50,000
355-341322	IMPACT FEES - FIRE	619,597	146,715	130,000	200,000
355-341324	IMPACT FEES - ROADS	368,170	137,824	90,000	200,000
355-341325	IMPACT FEES - ADMINISTRATIVE FEES	127,551	28,947	-	50,000
355-361000	INTEREST INCOME	66,898	58,698	-	50,000
Grand Total		**$ 4,121,032**	**$ 1,114,501**	**$ 5,067,247**	**$ 7,843,577**

USE OF FUNDS

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
1500	**GENERAL ADMINISTRATION**	355-1500-10-523600	DUES & FEES	$ 87	$ 687	$ -	$ -
1500 Total				**87**	**687**	**-**	**-**
3223	**POLICE PATROL**	355-3223-20-541300	CAPITAL OUTLAY - BUILDINGS	-	209,660	200,000	-
3223 Total				**-**	**209,660**	**200,000**	**-**
4221	**PAVED ROADWAYS**	355-4221-55-541400	CAPITAL OUTLAY-INFRASTRUCTURE	79,111	288,016	746,178	1,438,818
4221 Total				**79,111**	**288,016**	**746,178**	**1,438,818**
6220	**PARK AREAS**	355-6220-55-521200	PROFESSIONAL SERVICES	57,289	1,717	-	-
		355-6220-55-541200	SITE IMPROVEMENTS	1,238,326	136,935	3,991,069	5,705,375
6220 Total				**1,295,616**	**138,652**	**3,991,069**	**5,705,375**
9000	**OTHER FINANCING USES**	355-9000-10-611101	TRANSFERS TO GF	-	-	-	350,000
		355-9000-10-611310	TRANSFERS TO CANTON BLDG AUTH				349,384
		355-9000-25-572000	PAYMENTS TO OTHER AGENCIES	619,597	141,865	130,000	-
		355-9000-55-572001	PAYMENTS TO OTHER AGENCIES- NS HOSPITAL	-	24,035	-	-
9000 Total				**619,597**	**165,899**	**130,000**	**699,384**
Grand Total				**$ 1,994,410**	**$ 802,914**	**$ 5,067,247**	**$ 7,843,577**

WATER & SEWER FUND

SOURCE OF FUNDS

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
505-134201	RESERVE FUNDS	$ -	$ -	$ 11,167,988	$ 4,900,813
505-341702	INDIRECT COST ALLOCATION (STORMWATER)	-	-	15,333	32,705
505-344210	WATER CHARGES	8,285,057	8,049,734	8,712,500	8,712,500
505-344215	WATER TAP FEES	598,141	518,001	500,000	500,000
505-344225	SEWER TAP FEES	2,481,388	1,287,682	1,500,000	2,000,000
505-344235	TURN ON FEES	28,000	25,390	25,000	25,000
505-344255	SEWER CHARGES	9,092,477	8,993,505	9,481,250	9,532,500
505-349300	BAD CHECK FEES	6,090	6,055	5,000	5,000
505-349400	LATE FEES	154,078	156,735	150,000	160,000
505-349901	CONNECTION FEES	52,599	48,470	50,000	50,000
505-361000	INTEREST INCOME	1,685,880	815,384	-	300,000
505-380000	MISCELLANEOUS REVENUES	(30,854)	7,852	-	-
505-389000	MISCELLANEOUS REVENUE-OTHER	(145)	(58)	-	-
505-393300	PROCEEDS FROM BOND ISSUANCE	-	-	4,800,000	-
Grand Total		**$ 22,352,711**	**$ 19,908,752**	**$ 36,407,071**	**$ 26,218,518**

USE OF FUNDS

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
4331	**SANITARY SEWER MAINTENANCE**	505-4331-75-521200	PROFESSIONAL SERVICES	$ 4,515	$ 27,907	$ 350,000	$ 356,976
		505-4331-75-522200	REPAIRS & MAINTENANCE	174,878	343,697	600,000	50,000
		505-4331-75-522210	REPAIRS & MAINT - INFRASTRUCTURE	-	-	-	400,000
		505-4331-75-522215	REPAIRS & MAINT - VEHICLES/EQUIPMENT	-	-	-	10,000
		505-4331-75-522320	RENTAL OF VEHICLES	-	87	-	-
		505-4331-75-522330	RENTAL OF EQUIPMENT	-	-	-	1,000
		505-4331-75-523600	DUES & FEES	-	-	-	4,000
		505-4331-75-531120	EQUIPMENT PARTS & SUPPLIES	-	-	-	2,000
		505-4331-75-531210	WATER/SEWERAGE	-	767	-	-
		505-4331-75-531600	SMALL EQUIPMENT	-	-	-	10,000
		505-4331-75-541300	CAPITAL OUTLAY-BUILDINGS				35,000
		505-4331-75-541400	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	20,000	33,000
		505-4331-75-542200	CAPITAL OUTLAY - VEHICLES	-	-	15,000	75,000
		505-4331-75-542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	87,000	-
4331 Total				**$ 180,931**	**$ 374,423**	**$ 1,092,000**	**$ 996,976**
4334	**SEWER LIFT STATIONS**	505-4334-75-521200	PROFESSIONAL SERVICES	$ 19,391	$ -	$ 50,000	$ 50,000
		505-4334-75-522200	REPAIRS & MAINTENANCE	352,805	334,596	450,000	50,000
		505-4334-75-522210	REPAIRS & MAINT - INFRASTRUCTURE	-	8,965	-	147,000
		505-4334-75-522215	REPAIRS & MAINT - VEHICLES/EQUIPMENT	-	-	-	10,000
		505-4334-75-522320	RENTAL OF VEHICLES	-	-	-	500
		505-4334-75-522330	RENTAL OF EQUIPMENT	-	-	-	500
		505-4334-75-531100	SUPPLIES & MATERIALS	1,371	71	6,000	6,000
		505-4334-75-531125	VEHICLE PARTS & SUPPLIES	-	-	-	3,000
		505-4334-75-531220	NATURAL GAS	-	-	-	1,000
		505-4334-75-531230	ELECTRICITY	271,031	209,215	325,000	325,000
		505-4334-75-531270	GASOLINE & MOTOR OIL	-	3,026	-	-
		505-4334-75-531600	SMALL EQUIPMENT	-	-	-	10,000
		505-4334-75-541400	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	828,000	550,000
4334 Total				**$ 644,598**	**$ 555,874**	**$ 1,659,000**	**$ 1,153,000**

USE OF FUNDS continued

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
4335	**SEWAGE TREATMENT PLANTS**	505-4335-75-521200	PROFESSIONAL SERVICES	$ -	$ -	$ 100,000	$ 100,000
		505-4335-75-521300	TECHNICAL SERVICES	1,035	5,030	10,000	10,000
		505-4335-75-522110	COLLECTION / DISPOSAL SERVICES	158,958	293,874	400,000	10,000
		505-4335-75-522111	ROLL-OFF DISPOSAL SERVICES	21,574	112,794	20,000	70,000
		505-4335-75-522112	SLUDGE DISPOSAL	-	16,258	-	350,000
		505-4335-75-522200	REPAIRS & MAINTENANCE	75,499	140,264	150,000	50,000
		505-4335-75-522205	REPAIRS & MAINT - BUILDINGS & GROUNDS	-	-	-	5,000
		505-4335-75-522210	REPAIRS & MAINT - INFRASTRUCTURE	-	-	-	140,000
		505-4335-75-522215	REPAIRS & MAINT - VEHICLES/EQUIPMENT	-	-	-	45,000
		505-4335-75-523100	INSURANCE OTHER THAN EMPLOYEE	47,396	-	-	-
		505-4335-75-523200	COMMUNICATIONS	1,764	4,255	1,800	7,800
		505-4335-75-523600	DUES & FEES	17,799	36,291	106,000	35,600
		505-4335-75-531100	SUPPLIES & MATERIALS	11,908	47,845	30,000	90,000
		505-4335-75-531115	CHEMICAL SUPPLIES	-	-	-	550,000
		505-4335-75-531120	EQUIPMENT PARTS & SUPPLIES	-	-	-	5,000
		505-4335-75-531210	CHEMICALS	179,443	313,004	500,000	-
		505-4335-75-531220	NATURAL GAS	-	16,326	20,000	25,000
		505-4335-75-531230	ELECTRICITY	166,774	485,099	600,000	840,000
		505-4335-75-531600	SMALL EQUIPMENT	-	2,063	-	20,000
		505-4335-75-541300	CAPITAL OUTLAY-BUILDINGS				40,000
		505-4335-75-541400	CAPITAL OUTLAY-INFRASTRUCTURE	959,716	-	9,112,710	100,000
		505-4335-75-542100	CAPITAL OUTLAY-MACHINERY	-	-	75,000	-
		505-4335-75-542200	CAPITAL OUTLAY - VEHICLES	-	-	30,000	-
		505-4335-75-542500	CAPITAL OUTLAY - OTHER EQUIPMENT				70,531
4335 Total				**$ 1,641,867**	**$ 1,473,103**	**$ 11,155,510**	**$ 2,563,931**
4410	**WATER ADMINISTRATION**	505-4410-65-511100	SALARIES & WAGES	$ 391,046	$ 380,178	$ 391,364	$ 386,702
		505-4410-65-511101	SALARIES-HOLIDAY PAY	8,663	7,905	8,123	7,581
		505-4410-65-511300	OVERTIME WAGES	13,969	115	-	-
		505-4410-65-512100	GROUP INSURANCE	58,029	65,068	79,918	95,716
		505-4410-65-512200	SOCIAL SECURITY TAXES	24,707	22,733	24,120	23,800
		505-4410-65-512300	MEDICARE	5,927	5,316	5,580	5,500
		505-4410-65-512400	RETIREMENT	16,958	22,801	93,363	84,452
		505-4410-65-512700	WORKER'S COMP INSURANCE	10,920	7,170	13,407	3,774
		505-4410-65-521200	PROFESSIONAL SERVICES	-	12,219	-	-
		505-4410-65-522200	REPAIRS & MAINTENANCE	3,712	1,553	3,000	-
		505-4410-65-522215	REPAIRS & MAINT - VEHICLES/EQUIPMENT	-	-	-	3,000
		505-4410-65-523200	COMMUNICATIONS	109,541	80,284	95,000	25,000
		505-4410-65-523205	POSTAGE	-	80	-	70,000
		505-4410-65-523400	PRINTING & BINDING	1,333	1,277	1,200	1,200
		505-4410-65-523500	TRAVEL	2,701	3,868	2,000	2,000
		505-4410-65-523600	DUES & FEES	71,108	45,612	70,000	66,850
		505-4410-65-523605	SOFTWARE LICENSES & SUBSCRIPTIONS	-	-	-	3,150
		505-4410-65-523700	EDUCATION & TRAINING	918	1,965	2,000	2,000
		505-4410-65-523900	CONTRACT LABOR	2,112,496	2,581,295	2,729,424	3,261,424
		505-4410-65-523910	OTHER PURCHASED SERVICES	32,784	32,410	40,000	40,000
		505-4410-65-531100	SUPPLIES & MATERIALS	5,307	4,137	6,000	6,000
		505-4410-65-531270	GASOLINE & MOTOR OIL	4,856	3,949	5,000	5,000
		505-4410-65-531300	SUPPLIES - FOOD	204	72	200	200
		505-4410-65-531600	SMALL EQUIPMENT	3,550	3,841	17,000	17,000
		505-4410-65-531700	OTHER SUPPLIES	391	1,190	300	300
		505-4410-65-561000	DEPRECIATION	2,571,432	2,655,976	-	-
		505-4410-65-574000	BAD DEBTS	-	-	35,000	35,000
4410 Total				**$ 5,450,553**	**$ 5,941,015**	**$ 3,621,999**	**$ 4,145,649**

USE OF FUNDS continued

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
4420	**WATER SUPPLY**	505-4420-65-511100	SALARIES & WAGES	$ 47,740	$ 49,395	$ -	$ -
		505-4420-65-512100	GROUP INSURANCE	9,011	11,677	-	-
		505-4420-65-512200	SOCIAL SECURITY TAXES	3,015	2,963	-	-
		505-4420-65-512300	MEDICARE	549	695	-	-
		505-4420-65-512400	RETIREMENT	-	601	-	-
		505-4420-65-512700	WORKER'S COMP INSURANCE	819	964	-	-
		505-4420-65-521200	PROFESSIONAL SERVICES	10,162	47,806	23,750	5,000
		505-4420-65-521300	TECHNICAL SERVICES	15,184	11,217	12,045	-
		505-4420-65-522200	REPAIRS & MAINTENANCE	24,556	24,613	23,064	5,000
		505-4420-65-523100	INSURANCE OTHER THAN EMPLOYEE	39,767	42,317	50,000	-
		505-4420-65-523200	COMMUNICATIONS	3,445	4,563	4,300	500
		505-4420-65-523500	TRAVEL	384	343	3,125	-
		505-4420-65-523600	DUES & FEES	409	2,643	2,900	1,500
		505-4420-65-523700	EDUCATION & TRAINING	155	181	3,000	-
		505-4420-65-523850	CONTRACTED SERVICES	3,117	7,966	71,951	230,000
		505-4420-65-531100	SUPPLIES & MATERIALS	4,222	1,042	2,000	-
		505-4420-65-531210	WATER/SEWERAGE	197,103	188,555	150,000	200,000
		505-4420-65-531220	NATURAL GAS	308	408	750	-
		505-4420-65-531230	ELECTRICITY	26,201	12,432	40,000	15,000
		505-4420-65-531270	GASOLINE & MOTOR OIL	263	307	-	-
		505-4420-65-531280	SANITATION	197	197	2,762	2,500
		505-4420-65-531300	SUPPLIES - FOOD	-	177	725	-
		505-4420-65-531600	SMALL EQUIPMENT	19	469	4,100	-
		505-4420-65-531700	OTHER SUPPLIES	261	278	1,500	-
		505-4420-65-542200	CAPITAL OUTLAY - VEHICLES	-	-	330,000	25,000
4420 Total				**$ 386,886**	**$ 411,809**	**$ 725,972**	**$ 484,500**
4430	**WATER TREATMENT**	505-4430-70-521200	PROFESSIONAL SERVICES	$ 10,120	$ -	$ 100,000	$ 100,000
		505-4430-70-521300	TECHNICAL SERVICES	2,173	18,212	18,000	18,000
		505-4430-70-522110	COLLECTION / DISPOSAL SERVICES	2,399	12,814	6,000	6,000
		505-4430-70-522111	ROLL-OFF DISPOSAL SERVICES	-	-	-	8,000
		505-4430-70-522200	REPAIRS & MAINTENANCE	109,055	43,193	109,875	109,875
		505-4430-70-522205	REPAIRS & MAINT - BUILDINGS & GROUNDS	-	-	-	3,000
		505-4430-70-522210	REPAIRS & MAINT - INFRASTRUCTURE	-	-	-	75,000
		505-4430-70-522215	REPAIRS & MAINT - VEHICLES/EQUIPMENT	-	-	-	5,000
		505-4430-70-522320	RENTAL OF VEHICLES	-	-	-	10,000
		505-4430-70-523200	COMMUNICATIONS	11,516	7,910	15,000	10,000
		505-4430-70-523205	POSTAGE	-	-	-	2,000
		505-4430-70-531100	SUPPLIES & MATERIALS	16,889	61,053	80,000	20,000
		505-4430-70-531115	CHEMICAL SUPPLIES	-	4,653	-	400,000
		505-4430-70-531210	CHEMICALS	365,090	356,959	400,000	-
		505-4430-70-531220	NATURAL GAS	21,859	17,205	24,000	15,000
		505-4430-70-531230	ELECTRICITY	551,007	375,262	400,000	350,000
		505-4430-70-531600	SMALL EQUIPMENT	5,626	3,600	5,000	25,000
		505-4430-70-541400	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	250,000	76,000
4430 Total				**$ 1,095,735**	**$ 900,861**	**$ 1,407,875**	**$ 1,232,875**

USE OF FUNDS continued

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
4440	**WATER DISTRIBUTION**	505-4440-70-521200	PROFESSIONAL SERVICES	$ 10,768	$ 39,225	$ 343,000	$ 188,596
		505-4440-70-521300	TECHNICAL SERVICES	3,750	-	5,000	5,000
		505-4440-70-522200	REPAIRS & MAINTENANCE	647,237	457,069	500,000	250,000
		505-4440-70-522210	INFRASTRUCTURE REPAIRS & MAINT	53,553	107,445	160,000	260,000
		505-4440-70-522215	REPAIRS & MAINT - VEHICLES/EQUIPMENT	-	-	-	10,000
		505-4440-70-522220	REPAIRS & MAINT - WATER METERS	291,620	59,123	250,000	75,000
		505-4440-70-522330	RENTAL OF EQUIPMENT	-	-	-	2,000
		505-4440-70-523300	ADVERTISING	150	-	5,000	2,000
		505-4440-70-523600	DUES & FEES	-	-	-	5,000
		505-4440-70-531100	SUPPLIES & MATERIALS	10,130	18,838	40,000	160,000
		505-4440-70-531105	LANDSCAPING SUPPLIES	-	-	-	10,000
		505-4440-70-531120	EQUIPMENT PARTS & SUPPLIES	-	-	-	15,000
		505-4440-70-531125	VEHICLE PARTS & SUPPLIES	-	-	-	5,000
		505-4440-70-531210	WATER/SEWERAGE	-	767	-	-
		505-4440-70-531220	NATURAL GAS	559	624	1,500	1,500
		505-4440-70-531230	ELECTRICITY	231,634	210,588	170,000	170,000
		505-4440-70-531600	SMALL EQUIPMENT	-	-	-	20,000
		505-4440-70-541300	CAPITAL OUTLAY-BUILDINGS				35,000
		505-4440-70-541400	CAPITAL OUTLAY-INFRASTRUCTURE	6,420	-	8,472,000	7,455,067
		505-4440-70-542200	CAPITAL OUTLAY - VEHICLES	-	-	15,000	75,000
		505-4440-70-542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	17,000	-
4440 Total				**$ 1,255,822**	**$ 893,679**	**$ 9,978,500**	**$ 8,744,163**
8000	**DEBT SERVICE**	505-8000-10-583000	FISCAL AGENT'S FEES	$ 4,830	$ 4,830	$ -	$ -
		505-8000-65-582100	INTEREST - BONDS	1,220,227	1,158,782	1,373,275	1,293,275
		505-8000-65-582300	INTEREST - OTHER DEBT	82,021	74,092	69,106	63,593
		505-8000-65-583000	FISCAL AGENT'S FEES	-	-	4,900	4,900
8000 Total				**$ 1,307,079**	**$ 1,237,704**	**$ 1,447,281**	**$ 1,361,768**
9000	**OTHER FINANCING USES**	505-9000-10-122860	BOND PRINICPAL	$ -	$ -	$ 1,600,000	$ 1,675,000
		505-9000-10-125301	GEFA PRINICIPAL	-	-	391,263	396,776
		505-9000-10-551000	INDIRECT COST ALLOCATIONS	490,803	633,265	669,629	765,373
		505-9000-10-579000	CONTINGENCIES	-	-	300,000	300,000
		505-9000-10-611000	OPERATING TRANSFERS OUT -	525,000	543,375	-	-
		505-9000-10-611100	TRANSFERS TO GENERAL FUND	-	-	555,003	597,263
		505-9000-10-611310	TRANSFERS TO CANTON BLDG AUTH	1,800,331	1,800,032	1,803,039	1,801,244
9000 Total				**$ 2,816,134**	**$ 2,976,672**	**$ 5,318,934**	**$ 5,535,656**
Grand Total				**$ 14,779,604**	**$ 14,765,140**	**$ 36,407,071**	**$ 26,218,518**

STORMWATER FUND

SOURCE OF FUNDS

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
520-134201	RESERVE FUNDS	$ -	$ -	$ 89,466	$ 65,889
520-344260	STORMWATER UTILITY FEES	396,729	396,935	560,000	560,000
520-349400	LATE FEES	3,153	3,254	3,000	4,500
Grand Total		**$ 399,882**	**$ 400,190**	**$ 652,466**	**$ 630,389**

USE OF FUNDS

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
4320	**STORMWATER**	520-4320-55-521200	PROFESSIONAL SERVICES	$ 6,035	$ 8,080	$ 7,500	$ 7,500
		520-4320-55-522200	REPAIRS & MAINTENANCE	18,618	21,398	10,000	10,000
		520-4320-55-522210	INFRASTRUCTURE REPAIRS & MAINT	33,677	332,021	550,000	550,000
		520-4320-55-531100	SUPPLIES & MATERIALS	2,481	685	-	-
		520-4320-55-561000	DEPRECIATION	158,706	158,252	-	-
4320 Total				**219,516**	**520,435**	**567,500**	**567,500**
9000	**OTHER FINANCING USES**	520-9000-57-551000	INDIRECT COST ALLOCATIONS	74,216	85,086	84,966	62,889
9000 Total				**74,216**	**85,086**	**84,966**	**62,889**
Grand Total				**$ 293,732**	**$ 605,521**	**$ 652,466**	**$ 630,389**

SANITATION FUND

SOURCE OF FUNDS

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
540-134201	RESERVE FUNDS	$ -	$ -	$ 7,469	$ 39,690
540-311790	SANITATION FRANCHISE FEES	435,126	523,032	500,000	555,900
540-344110	SANITATION COLLECTION FEES	3,577	2,911	3,600	3,000
540-349400	PENALTIES AND INTEREST	40	34	-	-
540-349901	CONNECTION FEES	35	-	-	-
540-380000	MISCELLANEOUS REVENUES	94	-	-	-
540-391100	TRANSFERS FROM GENERAL FUND	-	-	125,629	189,629
540-391110	TRANSFERS FROM GENERAL FUND	205,967	175,483	-	-
Grand Total		**$ 644,838**	**$ 701,461**	**$ 636,698**	**$ 788,219**

USE OF FUNDS

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
4520	**SOLID WASTE COLLECTION**	540-4520-50-511100	SALARIES & WAGES	$ 114,529	$ 131,459	$ 134,862	$ -
		540-4520-50-511101	SALARIES-HOLIDAY PAY	3,249	2,166	2,166	-
		540-4520-50-511300	OVERTIME WAGES	1,640	1,294	1,000	-
		540-4520-50-512100	GROUP INSURANCE	23,003	30,970	36,772	-
		540-4520-50-512200	SOCIAL SECURITY TAXES	7,077	7,694	8,300	-
		540-4520-50-512300	MEDICARE	1,652	1,800	1,910	-
		540-4520-50-512400	RETIREMENT	1,443	4,714	34,025	-
		540-4520-50-512700	WORKER'S COMP INSURANCE	2,692	3,219	4,417	-
		540-4520-50-521200	PROFESSIONAL SERVICES	13,320	8,525	3,000	-
		540-4520-50-522110	COLLECTION / DISPOSAL SERVICES	37,275	39,113	36,521	-
		540-4520-50-522111	ROLL-OFF DISPOSAL SERVICES	344,746	404,000	350,725	-
		540-4520-50-522200	REPAIRS & MAINTENANCE	3,331	7,453	2,500	-
		540-4520-50-523200	COMMUNICATIONS	-	613	-	-
		540-4520-50-531100	SUPPLIES & MATERIALS	22,893	15,603	20,000	-
		540-4520-50-531230	ELECTRICITY	855	1,489	500	-
		540-4520-50-531270	GASOLINE & MOTOR OIL	1,135	7,121	-	-
		540-4520-50-542100	CAPITAL OUTLAY-MACHINERY	9,700	-	-	-
		540-4520-50-561000	DEPRECIATION	59,141	62,220	-	-
		540-4520-55-511100	SALARIES & WAGES				137,245
		540-4520-55-511101	SALARIES-HOLIDAY PAY				2,166
		540-4520-55-511300	OVERTIME WAGES				1,000
		540-4520-55-512100	GROUP INSURANCE				43,217
		540-4520-55-512200	SOCIAL SECURITY TAXES				8,500
		540-4520-55-512300	MEDICARE				1,970
		540-4520-55-512400	RETIREMENT				37,126
		540-4520-55-512700	WORKER'S COMP INSURANCE				5,057
		540-4520-55-521200	PROFESSIONAL SERVICES				3,000
		540-4520-55-522110	COLLECTION / DISPOSAL SERVICES				36,521
		540-4520-55-522111	ROLL-OFF DISPOSAL SERVICES				435,725
		540-4520-55-522200	REPAIRS & MAINTENANCE				10,000
		540-4520-55-531100	SUPPLIES & MATERIALS				20,000
		540-4520-55-531230	ELECTRICITY				500
		540-4520-55-531270	GASOLINE & MOTOR OIL				7,500
4520 Total				**647,681**	**729,453**	**636,698**	**749,527**
9000	**OTHER FINANCING USES**	540-9000-10-551000	INDIRECT COST ALLOCATIONS				38,692
9000 Total							**38,692**
Grand Total				**$ 647,681**	**$ 729,453**	**$ 636,698**	**$ 788,219**

MUNICIPAL COURT FUND

SOURCE OF FUNDS

		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
745-342110	PUBLIC SAFETY - ID CARDS	$ 21,954	$ 20,742	$ 22,000	$ 22,000
745-342120	ACCIDENT REPORTS	14,609	13,639	16,000	16,000
745-342900	INCIDENT REPORTS	730	898	800	800
745-346400	BACKGROUND CHECK FEES	2,300	2,025	2,400	2,400
745-346900	OTHER FEES	4,613	4,983	2,700	5,000
745-351100	MUNICIPAL COURT FINES	117,054	182,511	110,600	150,000
745-351200	FORFEITURES - BOND	128,764	83,138	78,300	100,000
745-351930	PARKING VIOLATIONS	-	750	-	-
745-361000	INTEREST INCOME	49	448	100	-
745-380000	MISCELLANEOUS REVENUES	46,568	56,501	40,000	50,000
745-389000	MISCELLANEOUS REVENUE-OTHER	20	40	-	-
Grand Total		**$ 336,660**	**$ 365,676**	**$ 272,900**	**$ 346,200**

USE OF FUNDS

				FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Adopted
2650	**MUNICIPAL COURT**	745-2650-10-512450	ANNUITY & BENEFIT	$ 54,859	$ 58,383	$ 50,500	$ 60,000
		745-2650-10-523600	DUES & FEES	2,575	2,631	2,000	2,000
		745-2650-10-523900	CONTRACT LABOR	74,266	81,736	62,300	83,000
		745-2650-10-531100	SUPPLIES & MATERIALS	-	253	-	-
		745-2650-10-571000	INTERGOVERNMENTAL	153,759	224,813	158,100	201,200
		745-2650-10-573000	PAYMENTS TO OTHERS	-	4,262	-	-
Grand Total				**$ 285,459**	**$ 372,078**	**$ 272,900**	**$ 346,200**

CAPITAL IMPROVEMENT PROGRAM SUMMARY BY DEPARTMENT

Capital Sources & Uses	General Fund	T-SPLOST Fund	SPLOST VII Fund	SPLOST VIII Fund	Impact Fee Fund	Water & Sewer Fund	Other Sources (grants, etc.)	FY 2027 Adopted Capital
Source of Funds								
Available Fund Balance	$ 326,277	$ 10,869,674	$ 306,499	$ 14,112,030	$ 8,017,986	$ 9,929,873	$ -	
Other								
Transportation Grants							3,461,852	
Total Source of Funds	**$ 326,277**	**$ 10,869,674**	**$ 306,499**	**$ 14,112,030**	**$ 8,017,986**	**$ 9,929,873**	**$ 3,461,852**	
Use of Funds								
Capital/One-Time Projects & Initiatives								
Community Development	$ 225,000	$ -	$ -	$ -	$ -	$ -	$ -	**$ 225,000**
Engineering		1,692,294		6,213,469	7,144,193	8,965,170	3,036,852	**27,051,978**
Information Technology	20,777							**20,777**
Police				491,843				**491,843**
Public Works	80,500		300,000	5,890,000			425,000	**6,695,500**
Total Use of Funds	**$ 326,277**	**$ 1,692,294**	**$ 300,000**	**$ 12,595,312**	**$ 7,144,193**	**$ 8,965,170**	**$ 3,461,852**	**$ 34,485,098**
Unallocated/Remaining Funds	**$ -**	**$ 9,177,380**	**$ 6,499**	**$ 1,516,718**	**$ 873,793**	**$ 964,703**	**$ -**	

CAPITAL IMPROVEMENT PROGRAM DETAILS BY DEPARTMENT

Capital Source & Use Detail	General Fund	TSPLOST Fund	SPLOST VII Fund	SPLOST VIII Fund	Impact Fee Fund	Water & Sewer Fund	Other Sources (grants, etc.)	FY 2027 Adopted Capital
Source of Funds								
Available Fund Balance	$ 326,277	$ 10,869,674	$ 306,499	$ 14,112,030	$ 8,017,986	$ 9,929,873	$ -	
Other								
Transportation Grants							3,461,852	
Total Source of Funds	**$ 326,277**	**$ 10,869,674**	**$ 306,499**	**$ 14,112,030**	**$ 8,017,986**	**$ 9,929,873**	**$ 3,461,852**	
Use of Funds								
Community Development								
New Comprehensive Plan (Phase I)	$ 75,000							$ 75,000
UDC Rewrite (Phase II)	150,000							150,000
	$ 225,000	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 225,000**
IT								
Wireless Access Point Replacement	$ 8,552							$ 8,552
Client Switch Replacement	12,225							12,225
	$ 20,777	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,777**
Police								
Vehicle Lease Program				$ 458,843				$ 458,843
Add 6 Flock Cameras				33,000				33,000
	$ -	**$ -**	**$ -**	**$ 491,843**	**$ -**	**$ -**	**$ -**	**$ 491,843**
Public Works								
South Canton Park				$ 5,000,000				$ 5,000,000
Annual Road Resurfacing Program			300,000	475,000			425,000	1,200,000
Replace Downtown Lighting with LED Fixtures				60,000				60,000
Facility Upgrades (Fencing/ Storage)				95,000				95,000
Historic District Street Signs				15,000				15,000
Playground Equipment Replacement (ERP & Harmon)				120,000				120,000
Hitting Facility Remodel (Harmon)				25,000				25,000
Parks Mowers (2)				100,000				100,000
Park Holiday Decorations (New & Replacement)	80,500							80,500
	$ 80,500	**$ -**	**$ 300,000**	**$ 5,890,000**	**$ -**	**$ -**	**$ 425,000**	**$ 6,695,500**
Water & Sewer								
Sewer Treatment Plant								
New Solids Analyzer						$ 20,531		$ 20,531
BNR Instrumentation Upgrades						50,000		50,000
Admin Building Improvements						40,000		40,000
Bar Screen Rebuild						100,000		100,000
Subtotal	-	-	-	-	-	**210,531**	-	210,531
Water Treatment Plant								
Particle Counters						76,000		76,000
Subtotal	-	-	-	-	-	**76,000**	-	76,000

CAPITAL IMPROVEMENT PROGRAM DETAILS BY DEPARTMENT continued

Capital Source & Use Detail	General Fund	TSPLOST Fund	SPLOST VII Fund	SPLOST VIII Fund	Impact Fee Fund	Water & Sewer Fund	Other Sources (grants, etc.)	FY 2027 Adopted Capital
Water & Sewer continued								
Water Distribution								
Ridge Pine Elevated Water Tank						7,422,067		7,422,067
Water Master Plan Update						113,596		113,596
Hwy 140 at Marietta Road Utility Relocation						10,000		10,000
Hwy 140 at Reinhardt College Utility Relocation						10,000		10,000
Hwy 20 Utility Relocation						13,000		13,000
Temporary Office						35,000		35,000
Replace HydroVac Truck (Lease)						75,000		75,000
Subtotal	-	-	-	-	-	**7,678,663**	-	7,678,663
Sanitary Sewer Maintenance								
Wastewater Master Plan Update						306,976		306,976
Hwy 140 at Marietta Road Utility Relocation						10,000		10,000
Hwy 140 at Reinhardt College Utility Relocation						10,000		10,000
Hwy 20 Utility Relocation						13,000		13,000
Temporary Office						35,000		35,000
Replace HydroVac Truck (Lease)						75,000		75,000
Subtotal	-	-	-	-	-	**449,976**	-	449,976
Sewer Lift Stations								
Odor Control at Great Sky						550,000		550,000
Subtotal	-	-	-	-	-	**550,000**	-	550,000
Water & Sewer Total	$ -	$ -	$ -	$ -	$ -	$ **8,965,170**	$ -	$ **8,965,170**
Engineering								
River Mill Pedestrian Bridge				$ 2,292,399	$ 4,040,195		$ 607,406	$ 6,940,000
River Mill Trail Completion				470,600	829,400			1,300,000
Harmon to the Mill Trail		90,500			159,500			250,000
West Main to the Mill Pedestrian Crossing				383,720	676,280			1,060,000
Prominence Point Pkwy Signal				647,570	367,430			1,015,000
Marietta Road Realignment and Bridge Replacement		921,200			478,800			1,400,000
West Main to the Mill Pedestrian Corridor				2,050,000	-			2,050,000
Waleska Street at Railroad Signal		246,750			128,250			375,000
Cannon Park Reversal				75,000	-			75,000
Downtown Gateway				50,000	-			50,000
Signal Upgrades at MLK & Reinhardt				99,180	190,820			290,000
SR 140 at NSC Boulevard (Joint Project with County)		34,200			65,800			100,000
East Main Street Crosswalks				145,000	-			145,000
Hwy 140 at Marietta Hwy Intersection Improvements		236,880			123,120		1,440,000	1,800,000
Hwy 140 at Reinhardt College Intersection Improvements		162,764			84,598		989,446	1,236,808
	$ -	$ **1,692,294**	$ -	$ **6,213,469**	$ **7,144,193**	$ -	$ **3,036,852**	$ **18,086,808**
Total Use of Funds	$ **326,277**	$ **1,692,294**	$ **300,000**	$ **12,595,312**	$ **7,144,193**	$ **8,965,170**	$ **3,461,852**	$ **34,485,098**
Unallocated/Remaining Funds	$ -	$ **9,177,380**	$ **6,499**	$ **1,516,718**	$ **873,793**	$ **964,703**	$ -	