

**Action Requested/Required:**

- ☒ Vote/Action Requested
☐ Discussion or Presentation Only
☐ Public Hearing
Report Date: 7/3/25
Hearing Date: 7/17/25
Voting Date: 8/7/25

Department: Finance Presenter(s) & Title: Ryan Lockett, Finance Director

Agenda Item Title:

Discussion and Possible Action on the Fiscal Year 2026 Proposed Budget and Fee Schedule

Summary:

The FY 2026 Proposed Budget includes recommended revenue and expenditure amounts for all City of Canton operating and capital funds for the period of October 1, 2025 to September 30, 2026. The budget was presented on July 3, 2025 and a Public Hearing was held on July 17, 2025.

Budget Implications:

Budgeted? ☐ Yes ☐ No ☒ N/A

Total Cost of Project: Check if Estimated ☐

Fund Source: General Fund ☐ Water & Sewer ☐ Sales Tax ☐ Other:

Staff Recommendations:

Staff recommends approval of the Fiscal Year 2026 Budget and Fee Schedule.

Reviews:

Has this been reviewed by Management and Legal Counsel, if required? ☒ Yes ☐ No

Attachments:

Budget Ordinance
FY 2026 Proposed Budget
FY 2026 Proposed Fee Schedule

ORDINANCE NO. _____

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

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

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

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

Section 1: General Fund

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

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

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

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

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

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

Section 2: Confiscated Assets Fund

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

FINES AND FORFEITURES	\$	-
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- B. The following amounts are hereby appropriated in the Confiscated Asset Fund for the Fiscal Year 2026:

PUBLIC SAFETY	\$	-
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Section 3: Tax Allocation District (TAD) Fund

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

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

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

TAD INFRASTRUCTURE	\$	195,000
--------------------	----	---------

Section 4: Special Events Fund

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

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

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

ECONOMIC DEVELOPMENT	\$	405,884
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Section 5: Hotel/Motel Tax Fund

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

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

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

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

Section 6: Rental Car Tax Fund

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

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

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

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

Section 7: CBA Fund

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

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

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

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

Section 8: SPLOST VII Fund

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

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

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

ROAD & BRIDGE PROJECTS	\$	647,570
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Section 9: SPLOST VIII Fund

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

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

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

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

Section 10: Impact Fee Fund

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

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

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

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

Section 11: Water & Sewerage Fund

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

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

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

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

Section 12: Stormwater Fund

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

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

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

STORMWATER EXPENSES	\$	652,466
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Section 13: Sanitation Fund

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

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

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

SANITATION EXPENSES	\$	636,698
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Section 14: Municipal Court Fund

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

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

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

PUBLIC SAFETY	\$	272,900
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BE IT FURTHER ORDAINED by the Mayor and Council of the City of Canton that the City's ad valorem tax will be set at 5.250.

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

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

Attest: William Peppers, City Manager

Bill Grant, Mayor

Approved as to form:

Robert M. Dyer, City Attorney

First Reading	_____
Second Reading	_____
Adopted by Council	_____
Approved by Mayor	_____
Veto by Mayor	_____
Effective Date	_____

FY26 BUDGET

PROPOSED



CITY OF
CANTON

City of Canton
Fiscal Year 2026 Budget
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BUDGET COMPARISON

City of Canton Fiscal Years 2025 & 2026 Budget Comparison

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

ORDINANCE NO. _____

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

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

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PURCHASED SERVICES & SUPPLIES		35,350

BUDGET ORDINANCE

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BUDGET ORDINANCE

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TOTAL EXPENDITURES	\$	30,527,380

BUDGET ORDINANCE

Section 2: Confiscated Assets Fund

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

FINES AND FORFEITURES	\$	-
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- B. The following amounts are hereby appropriated in the Confiscated Asset Fund for the Fiscal Year 2026:

PUBLIC SAFETY	\$	-
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USE OF FUND BALANCE (RESERVES)		30,000
TOTAL REVENUES	\$	195,000

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

TAD INFRASTRUCTURE	\$	195,000
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- A. It is estimated that the following revenues will be available in the Special Events Fund for the Fiscal Year 2026:

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OTHER		75,000
TOTAL REVENUES	\$	405,884

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ECONOMIC DEVELOPMENT	\$	405,884
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BUDGET ORDINANCE

Section 5: Hotel/Motel Tax Fund

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

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

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

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

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

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

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

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

BUDGET ORDINANCE

Section 7: CBA Fund

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

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

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

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

Section 8: SPLOST VII Fund

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

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

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

ROAD & BRIDGE PROJECTS	\$	647,570
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BUDGET ORDINANCE

Section 9: SPLOST VIII Fund

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

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

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

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

BUDGET ORDINANCE

Section 10: Impact Fee Fund

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

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

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

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

Section 11: Water & Sewerage Fund

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

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

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

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

BUDGET ORDINANCE

Section 12: Stormwater Fund

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

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

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

STORMWATER EXPENSES	\$	652,466
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Section 13: Sanitation Fund

It is estimated that the following revenues will be available in the Sanitation Fund for the Fiscal

- A. Year 2026:

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

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

SANITATION EXPENSES	\$	636,698
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Section 14: Municipal Court Fund

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

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

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

PUBLIC SAFETY	\$	272,900
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BUDGET ORDINANCE

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

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

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

Attest: William Peppers, City Manager

Bill Grant, Mayor

Approved as to form:

Robert M. Dyer, City Attorney

First Reading	_____
Second Reading	_____
Adopted by Council	_____
Approved by Mayor	_____
Veto by Mayor	_____
Effective Date	_____

ALL FUNDS BUDGET SUMMARY

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

ALL FUNDS BUDGET SUMMARY

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

POSITION SUMMARY

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

FY 2026 PROPOSED NEW INITIATIVES & PROGRAM CHANGES - HIGHLIGHTS

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

FY 2026 PROPOSED NEW INITIATIVES & PROGRAM CHANGES – HIGHLIGHTS

continued

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

GENERAL FUND REVENUES

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

GENERAL FUND REVENUES continued

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

GENERAL FUND EXPENDITURES

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

GENERAL FUND EXPENDITURES continued

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

GENERAL FUND EXPENDITURES continued

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

GENERAL FUND EXPENDITURES continued

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

GENERAL FUND EXPENDITURES continued

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

GENERAL FUND EXPENDITURES continued

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

GENERAL FUND EXPENDITURES continued

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

GENERAL FUND EXPENDITURES continued

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

GENERAL FUND EXPENDITURES continued

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

GENERAL FUND EXPENDITURES continued

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

SPECIAL EVENTS FUND

SOURCE OF FUNDS

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

USE OF FUNDS

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

TAX ALLOCATION DISTRICT FUND

SOURCE OF FUNDS

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

USE OF FUNDS

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

HOTEL/MOTEL TAX FUND

SOURCE OF FUNDS

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

USE OF FUNDS

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

RENTAL CAR TAX FUND

SOURCE OF FUNDS

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

USE OF FUNDS

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

CANTON BUILDING AUTHORITY FUND

SOURCE OF FUNDS

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

USE OF FUNDS

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

SPLOST VII FUND

SOURCE OF FUNDS

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

USE OF FUNDS

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

SPLOST VIII FUND

SOURCE OF FUNDS

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

USE OF FUNDS

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

IMPACT FEE FUND

SOURCE OF FUNDS

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

USE OF FUNDS

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

WATER & SEWER FUND

SOURCE OF FUNDS

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

USE OF FUNDS

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

WATER & SEWER FUND continued

USE OF FUNDS continued

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

WATER & SEWER FUND continued

USE OF FUNDS continued

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

STORMWATER FUND

SOURCE OF FUNDS

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

USE OF FUNDS

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

SANITATION FUND

SOURCE OF FUNDS

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

USE OF FUNDS

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

MUNICIPAL COURT FUND

SOURCE OF FUNDS

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

USE OF FUNDS

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

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CAPITAL IMPROVEMENT PROGRAM SUMMARY BY DEPARTMENT/FUNCTION

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

CAPITAL IMPROVEMENT PROGRAM DETAILS BY DEPARTMENT/FUNCTION

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

CAPITAL IMPROVEMENT PROGRAM DETAILS BY DEPARTMENT/FUNCTION

continued

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



Fiscal Year 2026 Municipal Fee Schedule

Mayor

Bill Grant

Ward I Councilmembers

Travis Johnson

Sandy McGrew

Ward II Councilmembers

Bryan Roach

Shawn Tolan

Ward III Councilmembers

Dwayne Waterman

Farris Yawn



City Manager

Billy Peppers

City Clerk

Annie Fortner

Assistant City Manager

Nathan Ingram

Administrative Services

Donna Bell

Finance

Ryan Lockett

Building & Safety Services

Eric Fortner

Planning & Zoning

Kevin Turner

Engineering

Bethany Watson

Public Works

Scott Hooper

Information Technology/GIS

Mike Morgan

Municipal Court

Teresa Fitts

Police Department

Marty Ferrell

**Contact Information**

For questions related to this document, please contact the City of Canton Finance Department at 770-704-1500.

This document is also available on the City of Canton's website:

<https://www.cantonga.gov/government/departments/finance>

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Annual Review of Municipal Fees

A fee is a charge imposed on an individual or business for a service that the individual or business chooses to receive. A fee may not exceed the estimated reasonable cost of providing the particular service or facility for which the fee is charged, plus overhead. Examples of City fees include building permits, recreation fees, and development impact

As part of the annual budget process, the City's municipal fees are reviewed to ensure that fees are set in accordance with the needs of the City, to provide those services requested, as well as any applicable federal and state laws. City departments review their fees for services and make recommendations to City Management to add new fees, delete existing fees, and make changes to existing fees. In coordination with departments, City Management review any amendments to the Municipal Fee Schedule to ensure that fees are consistent with applicable policies and procedures. Amendments to the Municipal Fee Schedule are submitted to the Council for review and discussion during the annual budget process.

Understanding the Municipal Fee Schedule

The Municipal Fee Schedule provides a detailed listing of fees by department. Fees that are not specific to a particular department are found in the Citywide section. In each department section, fees are broadly divided by service area or division. In each section table, fees are further grouped by activity or service. Each fee is listed along with the City Council adopted rate for the current fiscal year.



General Administrative

Copies		each \$0.10
Budget Document	Paper copy of Budget	\$7.00 plus shipping
Annual Audit	Paper copy of the Comprehensive Annual Financial Report	\$13.00 plus shipping
	Electronic (emailed)	no charge
Penalties for Late Payment		10% of Fee/Charge

Media

Thumb Drive/Flash Drive Charge	\$5.00
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Hickory Log Creek Reservoir Parking/Fishing

Parking Pass	Daily Pass	\$5.00
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Open Records RequestPer Copy Charges

0-10 copies	First 10 copies	no charge
11+ copies	Subsequent copies after 10	each \$0.10

Personnel Time

First 15 minutes	no charge
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Thereafter, the City will charge based on the hourly rate of the lowest paid employee who has necessary skills to perform task

\$20-25/hour

Thumb Drive/Flash Drive Charge	\$5.00
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Election Qualifying Fees

Per O.C.G.A. § 21-2-131 "...such fee shall be 3 percent of the total gross salary of the office paid in the preceding calendar year including all supplements authorized by law if a salaried office."

Qualifying fee for election of Mayor	\$540.00
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Qualifying fee for election of Council Member	\$360.00
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Plan Review Fees

Residential Plan Review

New Construction	\$100.00
Additions, Alterations, Basement Finishes, Etc.	\$25.00
Accessory Dwelling Unit (if not using pre-approved plan)	\$50.00

Commercial Plan Review

Minimum Fee of \$100.00 - Maximum Fee of \$2,500.00

Permit Fees

Residential Building Permit

Conditioned Space x \$100.00 + Nonconditioned Space x \$30.00 x .0035

Minimum Fee of \$50.00

Accessory Dwelling Unit \$50.00/unit

Residential Certificate of Occupancy \$175.00/building

Accessory Dwelling Unit Certificate of Occupancy \$50.00/unit

Residential Driveway Fee

\$25.00 for one entrance + \$15.00 for each additional entrance

Request for Temporary Electrical Service

Residential \$50.00

Commercial \$100.00

Commercial Building Permit Construction Cost x .005

Minimum Fee of \$100.00

Commercial Fire Permit Gross Sq. Ft. x .015

Minimum Fee of \$100.00

Commercial Certificate of Occupancy Gross Sq. Ft. x \$75.00 x .0025

Minimum Fee of \$350.00/unit or building

Commercial Fire CO \$100.00/unit or building

Fire Sprinkler Permit Minimum Fee \$100.00 \$1.00/head

Commercial Entranceway

\$25.00 for one entrance + \$15.00 for each additional entrance

Electrical Permit Fees (\$50.00 min residential/\$100.00 min commercial)

Temporary Pole	\$40.00 each
100 Amps	\$5.00 each
125 - 200 Amps	\$10.00 each
201 - 400 Amps	\$15.00 each
401 - 600 Amps	\$25.00 each
800 Amps & Up	\$35.00 + \$.05/Amp over
Outlets & Switches	
Residential	\$.25 each
Commercial	\$.50 each
Fixtures	\$.35 each
Air Conditioning	\$7.00 each
Water Heater/Close Dryer	\$5.00 each
Dishwasher/Disposal	\$2.50 each
Range Surface/Oven Units	\$5.00 each
Combined Electric Ranges	\$6.00 each
Transformers, Heaters Furnaces & Appliances	
1.0 - 7.5 KW	\$3.00 each
7.6 - 10 KW	\$6.00 each
10.1 - 15 KW	\$7.50 each
15.1 - 20 KW	\$10.00 each
20 KW +	\$15.00 each
Gasoline Dispensing Pump (Lamp & Motor)	\$10.00 each
Fixed Gas & Oil Furnaces/Heaters	\$3.00 each
Sign & Festoon Lighting	\$10.00 each
Swimming Pools	
Less than 1 HP	\$1.50 each
1 - 5 HP	\$3.00 each
5.5 - 10 HP	\$5.00 each
Motors	
10.5 - 20 HP	\$20.00 each
20.5 HP +	\$30.00 each
Low Voltage Drops	\$.30/drop
Flood Lights (300w & over)	\$1.00 each
Accessory Dwelling Unit	\$50.00 each

Mechanical Permit Fees (\$50.00 min residential/\$100.00 min commercial)

Furnace	
0 - 100,000 BTU	\$15.00 each
101 - 126,000 BTU	\$25.00 each
126 - 218,000 BTU	\$30.00 each
Air Conditioner	
2 Ton	\$10.00 each
3 Ton	\$15.00 each
5 Ton	\$20.00 each
10 Ton	\$40.00 each

Motors	
1 - 5 HP	\$10.00 each
5 HP +	\$20.00 each
Ventilation Fans	
Up - 1 HP	\$3.00 each
Over 1 HP	\$7.00 each
Gas Line (Ft ³ /Hour)	
200 or less	\$5.00 each
201 - 500	\$8.00 each
501 - 1,000	\$10.00 each
1,001 - 1,750	\$15.00 each
1,751 - 5,000	\$20.00 each
5,001 - 7,500	\$25.00 each
7,500 - 10,000	\$30.00 each
10,001 - 22,000	\$35.00 each
22,001 - 45,000	\$45.00 each
45,001 - 100,000	\$65.00 each
Over 100,000	\$75.00 each
Heat Stips	
0 - 5 KW	\$15.00 each
5.1 - 7.5 KW	\$17.50 each
7.6 - 10 KW	\$20.00 each
10.1 - 15 KW	\$22.50 each
15.1 - 20 KW	\$25.00 each
20.1 & Above	\$35.00 each
Dryer Vents	\$5.00 each
Ventilation Hoods	\$5.00 each
Misc. Ductwork Sys.	\$40.00 each
Accessory Dwelling Unit	\$50.00 each
<u>Plumbing Permit Fees (\$50.00 min residential/\$100.00 min commercial)</u>	
Sink, Water Closet, Tub, Shower	\$4.00 each
Lawn Sprinkler	\$25.00 each
Dishwasher	\$4.00 each
Urinal	\$4.00 each
Water Service Commercial	\$.30/ft
Water Service Residential	\$10.00 each
Sewer	\$.25/ft
Ejector/Sump Pump	\$25.00 each
Gas Lines/Outlets	\$5.00 each
Garbage Disposal	\$4.00 each
Water Heater	\$9.00 each
Floor Drain	\$4.00 each
Washing Machine	\$4.00 each
Back Flow Prevention/Cross Connection Device	\$4.00 each
Boilers	\$25.00 each
Grease Trap	\$10.00 each
Accessory Dwelling Unit	\$50.00 each
All other fixtures not listed	\$2.50 each

Demolition Permits

Residential	\$50.00
Commercial	\$100.00

Re-Permit Fee

One half the original Building Permit Fee or the Minimum Fee, whichever is greater

Inspection Fee Outside Normal Business Hours (8a.m.-5p.m.) \$300.00

Reinspection Fee \$50.00

Working without a Permit Fee Double the Permit Fee

Construction Trailer Permit \$100.00

Sales Trailer \$100.00

Certificate of Occupancy (change of occupancy or new business) \$100.00

Address/Record Change \$100.00

Swimming Pool Sq.ft. x .42 x .0035

Business and Business Regulations

Business License	Annual Gross Receipts x Tax Class Variable \$35 Admin Fee + \$100 (minimum)
Business License for Professional	\$300.00
Business License - Insurance	\$100.00
Door-to-Door Sales	\$75.00
Peddler's Permit	\$75.00
Solicitor's Permit	\$75.00

Alcohol License Fees

Initial Application Fee	\$300.00
Change of Outlet Manager Fee	\$300.00

Pouring

Beer/Malt	\$750.00
Wine	\$750.00
Distilled Spirits (Liquor)	\$1,500.00

Package

Beer/Malt	\$1,000.00
Wine	\$1,000.00
Distilled Spirits (Liquor)	\$5,000.00

Sunday Pouring/Package	\$500.00
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Alcohol Servers Permits (Obtained through Canton Police Dept.)

New	\$25.00
Renewal	\$15.00

Off-Premise Alcohol Permit/Caterer

Non profit or Business w/ current City issued Alcohol License	\$0.00
Businesses without current Alcohol License w/ City	\$50.00

Other Fees (due quarterly unless posted otherwise)

Waste Disposal

Franchise Fee

10% of Gross Sales

Regulatory Fee

\$1.50

Fingerprint Fees (when required)

City Charge

\$35.00

Sign PermitsSingle Face

1-50 sq. ft.	\$50.00
51-100 sq. ft.	\$100.00
101-150 sq. ft.	\$150.00
151 sq. ft. and up	\$150.00 + \$1.00/sq. ft. over 150

Double Face

1-50 sq. ft.	\$50.00 + \$0.50/sq. ft.
51-100 sq. ft.	\$100.00 + \$0.50/sq. ft.
101-150 sq. ft.	\$150.00 + \$0.50/sq. ft.
151 sq. ft. and up	\$150.00 + \$1.00/sq.ft. over 150 + \$0.50/sq. ft.

Temporary Signs	(Grand Opening Signs - no charge)	\$25.00
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Planning & Zoning Fees

Annexation	\$1,000 (base fee) + \$25.00/acre + \$500 advertising
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Rezoning	\$500.00 (base fee) + \$25.00/acre + \$ 500.00 advertising (\$0 Advertising fee if heard with annexation)
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Master Plans - Single-Family Detached & Open Space	\$800.00 (base fee) + \$25.00/acre + \$ 500.00 advertising
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Master Plans - All Others	\$800.00 (base fee) + \$50.00/acre + \$ 500.00 advertising
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Master Plan Revisions - Single-Family Detached & Open Space	\$500.00 (base fee) + \$25.00/acre + \$ 500.00 advertising
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Master Plan Revisions - All Others	\$800.00 (base fee) + \$50.00/acre + \$ 500.00 advertising
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Conditional Use Permit	\$500.00 (base fee) + \$ 500.00 advertising
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Land Use Modification	\$800.00
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Zoning Condition Amendment	\$500.00 per Amendment + \$ 500.00 advertising
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H. Density Transfer within Master Plan	\$500.00/transfer type
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Temporary Use Permit	\$200.00
Zoning Ordinance Text Amendment	\$500.00 (base fee) + \$ 500.00 advertising
Variance:	
Pre-construction or Land Disturbance	\$500.00 (base fee) + \$ 500.00 advertising
Post-construction or Land Disturbance	\$750.00 (base fee) + \$ 500.00 advertising
Vehicles Sales Permit	\$10.00
Zoning Confirmation Request	\$100.00
Technology Fee	\$10/application

Impact Fees							
Land Use Category	Unit of Measure	Parks	Fire	Police	Roads	Admin	Total Fee per
Single-Family Detached Housing	dwelling	\$2,809.43	\$538.96	\$76.92	\$405.51	\$114.92	\$3,945.75
Residential Condominium/Townhouse	dwelling	\$2,809.43	\$538.96	\$76.92	\$247.48	\$110.18	\$3,782.97
Apartment	dwelling	\$2,809.43	\$538.96	\$76.92	\$283.26	\$111.25	\$3,819.82
All Suites Hotel	room	-	\$138.36	\$19.00	\$208.72	\$10.98	\$377.07
Amusement Park	acre	-	\$1,772.40	\$345.59	\$2,743.01	\$145.83	\$5,006.83
Apparel Store	sq. ft.	-	\$0.33	\$0.06	\$1.39	\$0.05	\$1.83
Arena	acre	-	\$649.53	\$126.65	\$1,206.77	\$59.49	\$2,042.43
Auto Parts Store	sq. ft.	-	\$0.19	\$0.04	\$1.16	\$0.04	\$1.43
Automobile Sales	sq. ft.	-	\$0.35	\$0.06	\$1.09	\$0.04	\$1.54
Bowling Alley	sq. ft.	-	\$0.20	\$0.04	\$1.21	\$0.04	\$1.48
Building Materials and Lumber Store	sq. ft.	-	\$0.29	\$0.05	\$1.56	\$0.06	\$1.96
Cemetery	acre	-	\$15.87	\$3.09	\$181.33	\$6.01	\$206.30
Church/Place of Worship	sq. ft.	-	\$0.10	\$0.01	\$0.35	\$0.01	\$0.48
Convenience Market (Open 24 Hrs)	sq. ft.	-	\$0.35	\$0.07	\$6.29	\$0.20	\$6.91
Convenience Market w/Gas Pumps	sq. ft.	-	\$0.35	\$0.07	\$5.76	\$0.19	\$6.37
Corporate Headquarters Building	sq. ft.	-	\$0.66	\$0.13	\$0.31	\$0.03	\$1.14
Day Care Center	sq. ft.	-	\$0.50	\$0.11	\$0.34	\$0.03	\$0.97
Discount Club	sq. ft.	-	\$0.25	\$0.05	\$1.09	\$0.04	\$1.43
Drive-in Bank	sq. ft.	-	\$0.71	\$0.18	\$1.39	\$0.07	\$2.35
Electronics Superstore	sq. ft.	-	\$0.19	\$0.04	\$0.52	\$0.02	\$0.76
Factory Outlet Center	sq. ft.	-	\$0.33	\$0.06	\$0.92	\$0.04	\$1.35
Fast-Food Restaurant	sq. ft.	-	\$2.12	\$0.41	\$5.71	\$0.25	\$8.49
Free-Standing Discount Store	sq. ft.	-	\$0.38	\$0.08	\$1.49	\$0.06	\$2.00
Free-Standing Discount Superstore	sq. ft.	-	\$0.19	\$0.04	\$1.62	\$0.06	\$1.90
Furniture Store	sq. ft.	-	\$0.08	\$0.02	\$0.04	\$0.00	\$0.14
General Heavy Industrial	sq. ft.	-	\$0.36	\$0.07	\$0.06	\$0.01	\$0.50
General Light Industrial	sq. ft.	-	\$0.45	\$0.09	\$0.27	\$0.02	\$0.84
General Office Building	sq. ft.	-	\$0.65	\$0.13	\$0.43	\$0.04	\$1.24
Golf Course	acre	-	\$47.87	\$9.33	\$182.48	\$7.19	\$246.87
Hardware/Paint Store	sq. ft.	-	\$0.19	\$0.04	\$0.87	\$0.03	\$1.13
High-Cube Warehouse	sq. ft.	-	\$0.03	\$0.00	\$0.07	\$0.00	\$0.10
High-Turnover (Sit-Down) Restaurant	sq. ft.	-	\$1.45	\$0.28	\$2.06	\$0.11	\$3.91
Home Improvement Superstore	sq. ft.	-	\$0.19	\$0.04	\$0.41	\$0.02	\$0.65
Hospital	sq. ft.	-	\$0.63	\$0.11	\$0.43	\$0.04	\$1.21
Hotel or Conference Motel	room	-	\$121.22	\$21.65	\$348.01	\$14.73	\$505.61
Manufacturing	sq. ft.	-	\$0.35	\$0.07	\$0.15	\$0.02	\$0.59
Medical-Dental Office Building	sq. ft.	-	\$0.79	\$0.15	\$1.42	\$0.07	\$2.43
Mini-Warehouse	sq. ft.	-	\$0.01	\$0.00	\$0.10	\$0.00	\$0.11
Motel	room	-	\$138.59	\$16.70	\$239.82	\$11.85	\$406.96
Movie Theater	sq. ft.	-	\$0.29	\$0.06	\$2.83	\$0.10	\$3.27

Nursery (Garden Center)	sq. ft.	-	\$0.32	\$0.12	\$2.35	\$0.08	\$2.87
Nursery (Wholesale)	sq. ft.	-	\$0.33	\$0.06	\$1.35	\$0.05	\$1.79
Pharmacy/Drugstore	sq. ft.	-	\$0.33	\$0.06	\$1.53	\$0.06	\$1.98
Quality Restaurant	sq. ft.	-	\$1.45	\$0.28	\$1.46	\$0.10	\$3.29
Quick Lubrication Vehicle Shop	service bay	-	\$409.25	\$79.80	\$1,414.19	\$57.10	\$1,960.33
Racquet/Tennis Club	sq. ft.	-	\$0.07	\$0.01	\$0.51	\$0.02	\$0.61
Recreational Community Center	sq. ft.	-	\$0.16	\$0.05	\$1.22	\$0.04	\$1.48
Research and Development Center	sq. ft.	-	\$0.57	\$0.11	\$0.32	\$0.03	\$1.03
Self-Service Car Wash	stall	-	\$38.98	\$7.60	\$1,840.15	\$56.60	\$1,943.32
Shopping Center	sq. ft.	-	\$0.33	\$0.06	\$1.37	\$0.05	\$1.81
Single-Tenant Office Building	sq. ft.	-	\$0.62	\$0.12	\$0.46	\$0.04	\$1.24
Specialty Retail Center	sq. ft.	-	\$0.35	\$0.08	\$1.53	\$0.06	\$2.02
Supermarket	sq. ft.	-	\$0.25	\$0.04	\$1.87	\$0.06	\$2.23
Tennis Courts	acre	-	\$47.53	\$9.27	\$588.72	\$19.37	\$664.88
Tire Store	sq. ft.	-	\$0.25	\$0.05	\$0.71	\$0.03	\$1.04
Tire Superstore	sq. ft.	-	\$0.25	\$0.05	\$0.72	\$0.03	\$1.05
Warehousing	sq. ft.	-	\$0.25	\$0.03	\$0.14	\$0.01	\$0.43
Wholesale Market	sq. ft.	-	\$0.16	\$0.03	\$0.17	\$0.01	\$0.38

Plan Review Fees

Full Site Review Fee	\$300.00 + \$10.00/disturbed acre
Minor Site Review Fee	\$300.00
GSW Review Fee (if over 1 acre - made payable to CCESC)	
Up to 9.99 acres	\$30.00
10.00 - 99.99 acres	\$50.00
100 + acres	\$100.00
Water Plan	\$300.00
Sanitary Sewer Plan	\$500.00
Lift Station	\$500.00
As-Builts (are required electronically)	\$0.00
Water Flow Test (per hydrant flow)	\$350.00
Wall Review	\$300.00
Sanitary Sewer Capacity Letter	\$0.00
Water Capacity Test	\$150.00
Accessory Dwelling Unit Site Plan Review Fee	\$50.00
Site Plan Revision without addition acreage	\$50.00
Resubmittal Fee (each, after second submittal)	50% of Original

Plat Review Fees

Preliminary	\$300.00 + \$10.00/lot or unit
Final	\$250.00 + \$5.00/lot or unit
Minor Subdivision	
1 Lot	\$25.00
2-4 Lots	\$75.00

Land Disturbance Permit Fees

Single Family Residential NPDES Charge	$\$1,000.00 + \$300.00/\text{disturbed acre}$ $\$40.00/\text{disturbed acre}$
Commercial, Townhomes & Condos NPDES Charge	$\$1,000.00 + \$700.00/\text{disturbed acre}$ $\$40.00/\text{disturbed acre}$
Minor	\$50.00
Wall Permit	$\$5.00/\$1,000$ construction cost
Development Blasting	\$200.00

SEC. VIII COMMUNITY SERVICES/PUBLIC WORKS/PARKS & REC

Rental Fees

Boling Park		
Park	\$100 Refundable Deposit (min.)	Special Event Policy
Pavilion	\$100 Refundable Deposit (min.)	Special Event Policy
Baseball Fields		\$75.00/field/hour
Soccer Fields		\$75.00/field/hour

Brown Park	\$100 Refundable Deposit (min.)	Special Event Policy
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Cannon Park		
Park	\$100 Refundable Deposit (min.)	Special Event Policy
Gazebo	\$100 Refundable Deposit (min.)	Special Event Policy

Etowah River Park		
Fields		\$75.00/field/hour
Amphitheater	\$100 Refundable Deposit (min.)	Special Event Policy

Miscellaneous

Stage Rental	\$100 Refundable Deposit (min.)	Special Event Policy
Spider Box		Special Event Policy

Theatre Events

Arts Events and Non Profit Rental		
Full Day (10 Hours)	\$500 Refundable Deposit	\$1,000.00
Half Day (5 hours)	\$500 Refundable Deposit	\$600.00

Special Events		
Full Day (10 Hours)	\$500 Refundable Deposit	\$1,500.00
Half Day (5 hours)	\$500 Refundable Deposit	\$800.00

Wedding Events	\$500 Refundable Deposit	\$1,750.00
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Extended Performance - Subject to a 15-day residency limit.		
\$500 Refundable Deposit		40% of Ticket Sales

Special Event Services

Some special events will require a certain number of City staff to be present at the event. If the special event requires City staff resources, the following charges will apply:

Public Safety (Sworn Officers)	\$65/hour/officer
Public Works services during Special Events	\$65/hour/staff needed

Records Division

Alcohol Serving Permits

New	\$25.00
Renewal	\$15.00

Accident Reports	\$5.00
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Incident Reports	\$2.00
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Criminal History Background Checks	\$15.00
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Expungements	\$25.00
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Parking Tickets	\$20.00
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Alarm Calls

1st - 3rd Alarm per Calendar Year	\$0.00
4th One in a Calendar Year	\$100.00
5th Alarm and all subsequent ones in a calendar year	\$150.00

Municipal Fine Schedule

<u>Code Section</u>	<u>Offense</u>	<u>Fine</u>
	Tag Violation	
40-1-3	Permitting Another to Violate State Law	\$505.00
40-2-5	Using Tag to Conceal I.D.	\$655.00
40-2-6	Altered/Mutilated Tag	\$205.00
40-2-7	Removing or affixing license plate for pupose of concealing identity of vehicle	\$205.00
40-1-4	Profane or Lewd Words on Stickers or Decals	\$205.00
40-2-8 A	Expired Tag (1st Offense)	\$205.00
40-2-8 A	Expired Tag (2nd Offense)	\$305.00
40-2-8 B	Driving without Tag (1st Offense)	\$205.00
40-2-8 B	Driving without Tag (2nd Offense)	\$305.00
40-2-8 C	Without Co. Decal (1st Offense)	\$95.00
40-2-8 C	Without Co. Decal (2nd Offense)	\$195.00
40-2-29	No Tag (Fail to Register New within 21 days /Used Car within 7 days	\$205.00
40-2-38	Improper Use of Dealer Tag/ No Registration or Title	\$205.00
40-2-41	Tinted Tag Cover	\$205.00
40-2-90	Georgia Tag Required	\$205.00
40-2-41	Obscured Tag	\$205.00
40-3-32	Transfer of Title Violation	\$605.00
40-4-21	Removed/Falsified ID of Vehicle	\$605.00
40-4-22	Removed/Falsified ID of Vehicle with intent to conceal ID Vehicle	\$605.00
40-2-42	Wrong Tag on Vehicle	\$205.00
40-2-88	IRP/Commercial Veh not Registered	\$205.00
	LICENSE VIOLATION	
40-5-20	1st No License	\$710.00
40-5-20	2nd No License	\$1,505.00
40-5-20	3rd No License	\$2,505.00
40-5-20	4th No License	Felony
40-5-20 A	Failure to Obtain GA License within 30 days	\$710.00
40-5-20 B	Controlling Towed Vehicle while no license	\$105.00
40-5-20 C	Possession of more than ONE(1) Valid License	\$205.00
40-5-24	Restricted Learners Permit	\$605.00
40-5-23 C	Wrong Class of License	\$405.00
40-5-29 A	License not on Person	\$25.00
40-5-29 B	Failure to Exhibit	\$205.00
40-5-30	Restricted License	\$405.00
40-5-32	Expired License	\$150.00
40-5-45 E	Improper passing (within 100ft. Of intersection RR or Bridge	\$205.00
40-5-33	Failure to Change Address	\$80.00
40-5-58 E	Violation of Habitual Violator with Permit Restrictions	\$1,005.00
40-5-64	Violation of Limited Permit	\$605.00
40-5-65	Obtaining or Possessing another State License while Ga Suspended (1st offense)	\$605.00
40-5-65	Obtaining or Possessing another State License while Ga Suspended (2nd offense)	\$1,205.00

40-5-75 F	Driving while license suspended or revoked of prior Conviction of VGCSAor DUI 1st	\$1,100.00
40-5-75 F	Driving while license suspended or revoked of prior Conviction of VGCSAor DUI 2nd	\$1,340.00
40-5-75 F	Driving while license suspended or revoked of prior Conviction of VGCSAor DUI 3rd	\$3,010.00
40-5-120	Unlawful Use of License (1st Offense)	\$605.00
40-5-120	Unlawful Use of License (2nd Offense)	\$1,205.00
40-5-121	Driving While Suspended Or Revoked (1st Offense)	\$1,100.00
40-5-121	Driving While Suspended Or Revoked (2nd Offense)	\$1,360.00
40-5-121	Driving While Suspended Or Revoked (3rd Offense)	\$3,010.00
40-5-122	Permitting Unlicensed Person to Drive	\$605.00
40-5-123	Permitting Unlicensed Minor to Drive	\$605.00
40-5-125	False ID	\$1,005.00
40-5-146	Driving without CDL License	\$605.00
USE OF ROADWAY		
40-6-2	Failure to Obey Authorized Person Directing Traffic	\$710.00
40-6-10A	No Proof of Insurance- proof shown	\$45.00
40-6-10	No Insurance 1st	\$410.00
40-6-10	No Insurance 2nd	\$710.00
40-6-10	No Insurance 3rd	\$1,035.00
40-6-11	Motorcycle Insurance required 1st	\$410.00
40-6-11	Motorcycle Insurance required 2nd	\$710.00
40-6-11	Motorcycle Insurance required 3rd	\$1,035.00
40-6-14	Noise Prohibited from Auto (greater than 100 Feet)	\$205.00
40-6-15	Driving Vehicle with Suspended or Revoked Registration 1st	\$710.00
40-6-15	Driving Vehicle with Suspended or Revoked Registration 2nd	\$2,010.00
40-6-15	Driving Vehicle with Suspended or Revoked Registration 3rd	\$2,660.00
40-6-15	Driving Vehicle with Suspended or Revoked Registration 4th	\$3,510.00
	Subsequent within five years	
40-6-16	Fail to Yield Emergency Vehicle	\$710.00
40-6-20	Obedience to Traffic Control Devices	\$150.00
40-6-23	Obedience to Traffic Control Devices Accident	\$250.00
40-6-23 1	Display of Unauthorized Sign or Signal	\$130.00
40-6-26	Damaging Traffic Control Device (Add Replacement Cost to fine)	\$205.00
40-6-26 B	Closed Road / Operate vehicle where prohibited	\$150.00
40-6-40 A	Driving on Wrong Side of Road	\$150.00
40-6-40 A	Driving on Wrong Side of Road (Accident)	\$710.00
40-6-40 B	Failure to stay in Right lane when less than normal speed	\$205.00
40-6-40 C	Lane Violation	\$205.00
40-6-40 D	Impeding normal flow of traffic	\$205.00
40-6-41	Failure to Pass Approaching Vehicle on Right	\$205.00
40-6-42 A	Improper Passing	\$205.00
40-6-42 B	No Vehicle Being Passed Will Speed Up	\$605.00
40-6-43 B	No Passing on Shoulder of Road	\$205.00
40-6-44	Passing within 200ft. Of Oncoming Traffic	\$200.00
40-6-45 A1	Passing on Hill or Curve	\$205.00
40-6-45 A2	Passing within 100ft of Intersection or R/R Crossing / No Pass Zone	\$205.00
40-6-46	Passing in a No Passing Zone	\$250.00
40-6-46	Passing in a No Passing Zone (Accident)	\$710.00

40-6-47 B	Wrong Way on One Way Street	\$205.00
40-6-47 B	Wrong Way on One Way Street (Accident)	\$710.00
40-6-47 C	Pass Only to The Right of Rotary Traffic Island	\$205.00
40-6-48	Driving on Roadways Laned for Traffic (Weaving over roadway)	\$150.00
40-6-49 A	Following Too Close	\$150.00
40-6-49 A	Following Too Close (Accident)	\$250.00
40-6-50	Crossing Median On Divided Highway	\$150.00
40-6-50	Crossing Median On Divided Highway (Accident)	\$710.00
40-6-51	Improper Entrance to Controlled Access Road / Traffic Signal	\$305.00
40-6-52	Commercial Vehicle not in Right Lane	\$205.00
40-6-70	Failure to Yield Right of Way (at Intersection)	\$150.00
40-6-71	Failure to Yield Right of Way (Left turn)	\$150.00
40-6-71	Failure to Yield Right of Way (Left turn) Accident	\$250.00
40-6-72 B	Failure to Stop for Stop Sign	\$150.00
40-6-72 B	Failure to Stop for Stop Sign (Accident)	\$250.00
40-6-72 C	Failure to Slow or Stop for Yield Sign	\$150.00
40-6-72 C	Failure to Slow or Stop for Yield Sign (Accident)	\$250.00
40-6-73	Failure to Yield Right of Way (entering roadway)	\$205.00
40-6-73	Failure to Yield Right of Way (Accident)	\$250.00
40-6-74 A	Failure to Yield Right of Way (Emergency Vehicle)	\$185.00
40-6-75	Failure to Yield Right of Way (Maintenance / Construction Person)	\$155.00
40-6-76	Cutting in on Funeral Procession	\$150.00
40-6-90	Pedestrians Obedience to Traffic Devices	\$95.00
40-6-91 B	Pedestrian darting out in traffic	\$145.00
40-6-93	Failure to yield right of way to Pedestrians	\$605.00
40-6-95	Pedestrians Under the Influence 1st	\$220.00
40-6-95	Pedestrians Under the Influence 2nd	\$435.00
40-6-95	Pedestrians Under the Influence 3rd	\$650.00
40-6-96	Pedestrian Walking Along Roadway	\$220.00
40-6-97 A	Pedestrians Soliciting Ride	\$105.00
40-6-97 B	Pedestrians Soliciting Business	\$105.00
40-6-98	Passing in Safety Zone	\$150.00
40-6-99 A	Pedestrian Failing to yield right of way to emergency vehicle	\$105.00
40-6-249	Littering	\$205.00
40-6-120	Turning At Intersections (unlawful)	\$150.00
40-6-120	Turning At Intersections (unlawful) (Accident)	\$250.00
40-6-121	U-Turn Prohibited	\$150.00
40-6-121	U-Turn Prohibited (Accident)	\$250.00
40-6-122	Starting a Parked Vehicle	\$150.00
40-6-123 A	Improper Lane Change	\$150.00
40-6-123 A	Improper Lane Change (Accident)	\$250.00
40-6-123 B	Giving Wrong Signal	\$250.00
40-6-123 C	Improper Stopping	\$155.00
40-6-123 D	Improper Signal	\$105.00
40-6-124	Signals by Hand and Arm Signal light	\$105.00
40-6-125	Improper Method of Giving Hand and Arm Signal light	\$105.00
40-6-126	Improper use of Center Lane	\$105.00

40-6-126	Improper use of turn lane	\$150.00
40-6-140 F	Improper stopping on Railroad Track (Tractor Trailer-10 or more Wheels)	\$205.00
40-6-140 F	Improper stopping on Railroad Track (Vehicles with less than 10 Wheels)	\$205.00
40-6-141	Failure To Stop At R/R Crossing	\$150.00
40-6-144	Emerging from Alley, Driveway, Building	\$150.00
40-6-163	Failure To Stop For School Bus	\$1,410.00
40-6-180	Too Fast For Conditions (No Accident)	\$150.00
40-6-181	Too Fast For Conditions (Accident)	\$250.00
Speeding		
40-6-181	1 to 10 Miles Over Speed Limit	\$75.00
	11 to 15 Miles Over Speed Limit	\$105.00
	16 to 21 Miles Over Speed Limit	\$185.00
Court	22 to 27 Miles Over Speed Limit	\$220.00
Court	28 to 35 Miles Over Speed Limit	\$305.00
Court	36 + Miles Over Speed Limit	\$570.00
Speeding (Repeat Offenders)		
	1 to 10 Miles Over Speed Limit	\$175.00
	11 to 15 Miles Over Speed Limit	\$205.00
	16 to 21 Miles Over Speed Limit	\$285.00
Court	22 to 27 Miles Over Speed Limit	\$320.00
Court	28 to 35 Miles Over Speed Limit	\$405.00
Court	36 + Miles Over Speed Limit	\$670.00
Speeding School Zone (Fine Doubles)		
	1 to 10 Miles Over Speed Limit	\$145.00
	11 to 15 Miles Over Speed Limit	\$205.00
	16 to 21 Miles Over Speed Limit	\$365.00
Court	22 to 27 Miles Over Speed Limit	\$430.00
Court	28 to 35 Miles Over Speed Limit	\$605.00
Court	36 + Miles Over Speed Limit	\$1,135.00
40-6-188	Speeding in Construction Zone (Fine Doubles)	
	1 to 10 Miles Over Speed Limit	\$145.00
	11 to 15 Miles Over Speed Limit	\$205.00
	16 to 20 Miles Over Speed Limit	\$365.00
Court	21 to 25 Miles Over Speed Limit	\$435.00
Court	26 to 35 Miles Over Speed Limit	\$605.00
Court	36 + Miles Over Speed Limit	\$1,135.00
40-6-184	Impeding the Flow of Traffic	\$105.00
40-6-186	Racing/Drag Racing On Roadway	\$710.00
40-6-201	Unattended Motor Vehicle	\$105.00
40-6-203	Parking in Fire Lane	\$205.00
40-6-201	Parking in Road	\$150.00
40-6-202	Stopping, Standing or Parking Prohibited	\$150.00
40-6-205	Obstructing Intersection	\$150.00
40-6-226	Handicapped Parking 1st	\$205.00
40-6-226	Handicapped Parking 2nd	\$305.00
40-6-240	Improper Backing "(unsafe manner)	\$150.00

40-6-240 A	Improper Backing on shoulder or controlled access highway	\$150.00
40-6-241.2	Operating a Vehicle while text Messaging (18 or Older)	\$150.00
40-6-241.1	Due Care-Operating Radio or Mobile Phone (under 18)	\$150.00
40-6-241.1	Due Care-Operating Radio or Mobile Phone (under 18) Accident	\$300.00
40-6-242	Obstruction of Drivers View or Control	\$150.00
40-6-242 A	Interference by a passenger with driver's view or control	\$150.00
40-6-243	Unsafe Opening of Vehicle Doors	\$95.00
40-6-244	Riding in House Trailer/ unsafe operation of vehicle	\$95.00
40-6-246	Coasting Prohibited	\$150.00
40-6-247	Following Emergency Vehicles Prohibited	\$205.00
40-6-248	Crossing Fire Hose (Plus Damages)	\$805.00
40-6-248.1	Unsecured Load	\$205.00
40-6-249	Littering Highway (minor infraction) no court	\$205.00
40-6-249	Littering Highway (trucks hauling commercial items)	\$710.00
40-6-250	Wearing Headsets/Headphones Prohibited	\$150.00
40-6-251 A	Laying Drag (1st offense)	\$330.00
40-6-251 B	Laying Drag (2nd offense)	\$505.00
40-6-252	Loitering / Cruising 1st	\$355.00
40-6-252	Loitering / Cruising 2nd	\$455.00
40-6-252	Loitering / Cruising 3rd	\$605.00
40-6-252	Loitering / Cruising 4th	\$1,005.00
40-6-253	Open Container While Operating Vehicle	\$290.00
40-6-254	Unsecured Load	\$205.00
40-6-254	Unsecured Load (causing accident)	\$710.00
40-6-255	Gas Drive Off (court)	\$805.00
40-6-270	Leaving Scene of Accident 1st	\$710.00
40-6-270.1	Leaving Scene of Accident 2nd	\$905.00
40-6-270.1	Leaving Scene of Accident 3rd	\$1,205.00
40-6-270.1	Failure to Give Information (accident)	\$465.00
40-6-270.2	Failure to Render Aid	\$710.00
40-6-271	Striking Unattended Vehicle (not leaving information)	\$465.00
40-6-272	Striking Fixture on Highway	\$710.00
40-6-273	Failure to Report Accident	\$655.00
40-6-311	Failure to Ride Motor Cycle in Proper Manner	\$150.00
40-6-312 D	Improper operation of motorcycle (more than 2 abreast in same lane)	\$150.00
40-6-312 E	Failure to have headlights and taillights illuminated on motorcycle	\$95.00
40-6-312	Operating Motorcycles on Roadway Laned for Traffic	\$150.00
40-6-312	Clinging to Other Vehicles	\$305.00
40-6-313	Caring passenger with no footrest	\$105.00
40-6-314 A	Improper Handlebars (more than 15" above seat)	\$105.00
40-6-314 B	Riding Motorcycle with no helmet on	\$150.00
40-6-315 A	Failure to Use Proper Equipment (no windshield / visor)	\$95.00
40-6-315 B	Riding Moped without drivers license	\$205.00
40-6-351	Riding Moped without protective headgear	\$905.00
40-6-352	Safety equipment not used properly	\$95.00
40-6-390	Reckless Driving 1st	\$1,130.00
40-6-390	Reckless Driving 2nd	\$1,410.00

40-6-390	D.U.I.; Alcohol or Drugs (1st Offense)	\$1,410.00
40-6-391	D.U.I.; Alcohol or Drugs (2nd Offense)	\$1,930.00
40-6-391	D.U.I.; Alcohol or Drugs (3rd Offense)	\$3,805.00
40-3-391K1	DUI Child Endangerment	\$1,205.00
40-6-395	Fleeing or attempting to allude an officer 1st	\$1,130.00
40-6-395	Fleeing or attempting to allude an officer 2nd	\$2,005.00
40-6-395	Fleeing or attempting to allude an officer 3rd	\$3,805.00
40-6-397	Aggressive Driving 1st	\$1,130.00
40-6-397	Aggressive Driving 2nd	\$2,005.00
40-6-397	Aggressive Driving 3rd	\$3,805.00
40-7-4	Off Road Without Permission	\$95.00
EQUIPMENT		
40-8-2	Unsafe Commercial Vehicle	\$505.00
40-8-4	Warning Devices on Slow Moving Vehicles	\$130.00
40-8-6	Altered Suspension	\$130.00
40-8-8	No Working Speedometer	\$130.00
40-8-7	Operating Unsafe Vehicle/Improper Equipment	\$130.00
40-8-5	Alteration of Odometer	\$130.00
40-8-10	Nitrous Oxide Equipped Vehicle	\$150.00
40-8-20	Operating Motor vehicle without headlights and other lights required	\$130.00
40-8-21	Wrecker Tow Lights	\$130.00
40-8-22	Failure to Use Headlights	\$130.00
40-8-22	Failure to Have Headlights	\$25.00
40-8-23 C	No Tag Light	\$25.00
40-8-24	No Reflectors (Vehicle, Trailer, Semitrailer)	\$130.00
40-8-25	No brake lights	\$25.00
40-8-25	No Lights on Trailer	\$25.00
40-8-26	Improper Stop and Signal Lights	\$25.00
40-8-27	Failure to Have Lights or Flag on Projected Load	\$150.00
40-8-28	Failure to Have Lights on Parked Vehicle	\$150.00
40-8-29	Improper Spot and/or Auxiliary Lights	\$130.00
40-8-31	Failure to dim headlights	\$130.00
40-8-30	Improper Use of Road Lighting Equipment	\$130.00
40-8-50	Improper Brakes	\$130.00
40-8-52	Improper Parking Brakes	\$130.00
40-8-70	Improper Warning Devices (horn)	\$45.00
40-8-71	Defective Exhaust System	\$130.00
40-8-72	Improper Mirrors	\$130.00
40-8-73	Obstructed Windshield/Wipers	\$130.00
40-8-73.1	Window Tint Too Dark	\$130.00
40-8-74	Improper Tires	\$130.00
40-8-75	Mud Flaps	\$130.00
40-8-76	Child Restraint (not in car Seat) "under 6 yrs of age" 1st	\$50.00
40-8-76.1 E3	Child Restraint (not in car Seat) "under 6 yrs of age" 2nd	\$100.00
40-8-76.1 E3	No Seat Belt (under 18)	\$25.00
40-8-76.1 B	No Seat Belt (over 18)	\$15.00
40-8-79	Person under 18 Riding in Bed of Pickup Truck	\$130.00

40-8-90	Blue Lights	\$205.00
40-8-92	Unlawful use of Flash red Lights	\$205.00
40-8-130	Inoperable Emission Control Device	\$150.00
40-8-181	Visible Emissions From Motor Vehicle	\$150.00
46-7-39	Defective 5th Wheel	\$95.00
City Ordinance		
1-11	Sale of Vehicle Without Permit	\$130.00
3-3-23	Possession of Alcohol (under 21)	\$355.00
3-3-23	Furnishing Alcohol To (under 21)	\$710.00
3-3-23A2A	Purchasing Alcohol by a Minor	\$1,005.00
3-3-23A2B	Attempting to Purchase Alcohol by a Minor	\$1,005.00
3-3-23A2C	Possession of Alcohol by a Minor-While Operating Motor Vehicle	\$1,005.00
3-3-23A2C	Possession of Alcohol by a Minor - Passenger Only	\$355.00
6-68	No Alcohol Permit (License)	\$505.00
6-150	Selling Alcohol with out Permit (alcohol servers)	\$355.00
10-38	Livestock	\$45.00
54-201	Peddling with out license	\$290.00
10-2-6	Hanging Out Window	\$95.00
10-37	Animal Neglect	\$505.00
10-39	Loose Unattended Animal	\$205.00
10-41	Rabies with proof	\$105.00
10-41	Rabies with out proof	\$205.00
10-33	Nuisance Dog	\$255.00
10-37	Animal Attack Human	\$710.00
10-32	Cruelty to Animals	\$710.00
34-1	Disorderly Conduct 1st	\$305.00
34-1	Disorderly Conduct 2nd	\$605.00
34-1	Disorderly Conduct 3rd	\$905.00
34-3	Public Drunk	\$305.00
34-5	Open Container	\$290.00
34-4	Violation of Anti-Noise Ordinance	\$205.00
34-8	Loitering	\$355.00
38-42	Disobeying Orders gas engine	\$155.00
38-42	Disobeying Orders	\$80.00
10-73	Dangerous Dog at Large (has bitten someone)	\$710.00
10-33	Dog Nuisance	\$205.00
11-3-25	Barking Dog	\$205.00
11-3-28	Unauthorized Use of Water	\$605.00
12-9-55	Dog in Park	\$105.00
14-31	Criminal Attempt	\$405.00
16-4-1	Public Indecency 1st	\$405.00
16-4-1	Public Indecency 2nd	\$1,005.00
16-8-14	Shoplifting 1st	\$705.00
16-8-14	Shoplifting 2nd	\$1,005.00
16-8-14	Shoplifting 3rd	\$1,505.00
16-8-14	Shoplifting 4th	\$2,010.00
16-8-14	Shoplifting 5th	\$3,000.00

16-8-14	Disorderly House	\$605.00
16-11-32	Affray	\$1,005.00
16-13-32B	Possession of Marijuana (less than 1 oz.) 1ST	\$955.00
16-13-32B	Possession of Marijuana (less than 1 oz.) 2ND	\$1,420.00
16-13-32B	Possession of Marijuana (less than 1 oz.) 3RD	\$2,355.00
16-13-32.2	Drug related objects	\$800.00
30-26	Unreasonable Noise	\$95.00
30-72-11	Trash in Yard	\$205.00
30-76	Junked Vehicle (\$125.00 wrecker bill) +	\$205.00
32-1-10	No Oversize Load Sign	\$205.00
34-2	Discharging Firearms In The City	\$605.00
34-4	Public Consumption	\$220.00
34-8	Prowling	\$355.00
46-37	Illegal Dumping	\$605.00
34-16	Tobacco use in City Facilities	\$205.00
54-1	Profane and Vulgar Language	\$205.00
50-2	Skating On Street And Sidewalks	\$205.00
58-34	18 Wheeler Downtown	\$150.00
58-29	Cutting Corners	\$95.00
58-66	Parking on Sidewalk	\$95.00
58-66 (2)	Parking in Road	\$45.00
58-67	No Parking Zone	\$205.00
58-67	Fire Lane	\$230.00
58-107	Truck in Restricted Zone	\$150.00
126-171	Unauthorized Connection to Public Utility	\$605.00
	Commercial Vehicle	
40-6-52	Commercial Vehicle not in Right Lane	\$205.00
40-2-166	Improper Class Tag	\$205.00
46-7-39	Window Tint	\$95.00
32-6-23	Width of Vehicle (Trailer & Load)	\$205.00
32-6-22	Height of Vehicle (Trailer & Load)	\$205.00
40-8-74	Tire Requirement (Slick Tires)	\$150.00
40-8-2	Unsafe Commercial Motor Vehicle	\$505.00
46-7-39	Invalid Medical Certificate	\$155.00
46-7-39	Failure to correct safety defects	\$205.00
46-7-39	No current annual inspection	\$155.00
46-7-39	Failing to Utilize Seatbelts	\$155.00
32-6-30	Failure to Stop for Inspection (Refusing to Weigh)	\$155.00
46-11-4	No Hazardous Material Permit When Required	\$505.00
46-7-39	Haz Mat Load Securement Violation	\$205.00
46-7-39	Shipping Paper Violation	\$205.00
46-7-39	No Rear Load Securement	\$205.00
	Boating Violation	
	Operating Boat without Registration	
52-7-4	Class A and 1/ Boats under 26 feet	\$205.00
52-7-4	Class 2 and 3 / Boats over 26 feet	\$205.00

52-7-8	Operating Boat without Registration number displayed	\$205.00
52-7-4(2)	Operating Boat without required equipment	\$335.00
52-7-8 B	Operating Boat without lights	\$175.00
52-7-8 D	Operating Boat without sufficient personal flotation devices (PFD's)	\$175.00
52-7-8 D	Operating Boat without any PFD's	\$175.00
52-7-8 E	Operating Boat without fire extinguisher	\$175.00
52-7-8.2	Improper operation of PWC	See Judge
52-7-10	Operating Boat without proper muffling device	\$175.00
52-7-11	Operating boat at night with out improper light	\$175.00
52-7-12	Operating Boat while Intoxicated	\$1,410.00
52-7-12.1	Operating Boat in reckless manner	\$710.00
52-7-16	Towing a skier without mirror or observer	\$175.00
52-7-16 B	No PFD on Skier	\$175.00
52-7-16 C	Skiing before/after legal hours	\$175.00
52-7-17	Failure to regulate speed	\$175.00
52-7-17 C	Allowing person to ride bow and gunwale	\$175.00
52-7-18	Failure to obey the rules of the road for boats	\$175.00
52-7-19	Holding water event without permits	\$815.00
52-7-19	Holding marina event without permit	\$550.00
52-7-20	Failure to obey markers	\$175.00
52-7-25	Failure to allow inspection	\$280.00
52-7-2 E	Interference with arrest	See Judge
27-2-1	No Fishing License	\$105.00

Municipal Court Fees

Technology Fee	\$5/citation
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Water & Sewer Fees**Administrative Fees**

Account Deposits

Residential Accounts	\$125.00
Commercial Accounts	\$250.00

Hydrant Meter Deposit	\$4,500.00
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Administrative Fee (Initial Setup)	\$35.00
Pulled Meter Fee	\$100.00
Disconnect/Reconnect Fee	\$50.00
Broken Lock Fee	\$75.00
Tampering Meter Fee	\$150.00

Residential RatesWater Rates

0- 2,000 gallons (minimum)	Base Rate	\$15.11
2,000 gallons to 10,000 gallons	Per Thousand Gallons	\$7.40
10,000 gallons to 15,000 gallons	Per Thousand Gallons	\$8.88
15,000 gallons and above	Per Thousand Gallons	\$9.62

Sewer Rates

0- 2,000 gallons (minimum)	Base Rate	\$22.17
2,000 gallons and above	Per Thousand Gallons	\$10.92

Irrigation Rates

0- 2,000 gallons (minimum)	Base Rate 3/4" Meter	\$15.11
	Base Rate 1" Meter	\$21.16
	Base Rate 2" Meter	\$49.43
	Base Rate 3" Meter	\$95.65
	Base Rate 4" Meter	\$140.07
	Base Rate 6" Meter	\$287.08
	Base Rate 8" Meter	\$426.55
2,000 gallons to 15,000 gallons	Per Thousand Gallons	\$8.88
15,000 gallons and above	Per Thousand Gallons	\$9.62

Commercial Rates

Water Rates

0- 2,000 gallons (minimum)	Base Rate 3/4" Meter	\$15.11
	Base Rate 1" Meter	\$21.16
	Base Rate 2" Meter	\$49.43 *
	Base Rate 3" Meter	\$95.65 *
	Base Rate 4" Meter	\$140.07 *
	Base Rate 6" Meter	\$287.07
	Base Rate 8" Meter	\$426.55
2,000 gallons and above	Per Thousand Gallons	\$7.63

Sewer Rates

0- 2,000 gallons (minimum)	Base Rate 3/4" Meter	\$22.17
	Base Rate 1" Meter	\$31.04
	Base Rate 2" Meter	\$72.50 *
	Base Rate 3" Meter	\$140.35 *
	Base Rate 4" Meter	\$205.52 *
	Base Rate 6" Meter	\$421.22
	Base Rate 8" Meter	\$625.87
2,000 gallons and above	Per Thousand Gallons	\$11.11

** A commercial account who has an average monthly consumption of 12,000 gallons or less (based on 12 months history) will be charged a base rate commensurate with that of a 1" Meter.*

Wholesale Rates

Water	Per Thousand Gallons	\$3.05
Sewer	Per Thousand Gallons	\$5.52

Water & Sewer Tap Fees

Water Tap Fees (per connection)

3/4" Water Connection	\$1,500.00
3/4" Irrigation Meter w/Residential	\$750.00
1" Water Connection	\$2,100.00
2" Water Connection	\$4,900.00
3" Water Connection	\$9,500.00
4" Water Connection	\$13,900.00
6" Water Connection	\$28,500.00
8" Water Connection	\$42,350.00

2" Meters and smaller, are set by the City of Canton. If multiple visits have to be made to set a meter, a \$100 trip charge will be assessed per trip.

Accessory Dwelling Unit	\$1,625.00
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Double Detector Check Assembly aka Fire/Sprinkler Lines (per connection)

2" DDCA		\$3,300.00
3" DDCA		\$5,500.00
4" DDCA		\$5,700.00
6" DDCA		\$7,500.00
8" DDCA		\$9,500.00
10" DDCA		\$12,500.00

Sewer Tap Fees (per connection)

Residential

Single Family Detached Housing	Per House	\$4,500.00
Subdivision Amenity Area	Total Price	\$4,500.00
Apartment/Condominium/Townhomes		
1 - 2 Bedroom Units	Per Unit	\$3,350.00
3 - 4 Bedroom Units	Per Unit	\$4,500.00
Community Laundry Mat	Per Machine	\$4,500.00
Accessory Dwelling Unit	Per Unit	\$3,350.00

Industrial

Warehousing/Manufacturing	Per 1,000 Sq Ft	\$560.00
General Light Industrial	Per 1,000 Sq Ft	\$560.00
General Heavy Industrial	Flow Based on Engineer's Calculation	

Lodging

Hotel/Motel w/Restaurant	Per Room	\$1,115.00
Hotel/Motel w/o Restaurant	Per Room	\$840.00

Recreational

Campground/RV Park	Per Space	\$1,950.00
Golf Course/Country Club	Per Seat	\$400.00
Movie Theater	Per Seat	\$60.00
Arena/Lodge/Fraternal Organization	Per Capita-Max Capacity	\$105.00
Recreational Community Center	Per Capita-Max Capacity	\$105.00
Public/Community Swimming Pool	Per 10,000 gallons	\$170.00

Institutional

Schools	Per Student	\$135.00
School w/Cafeteria and Gym	Per Student	\$225.00
Day Care Center	Per Child	\$120.00
Church/Synagogue	Per Seat	\$5.00

Medical

Hospital	Per Bed	\$2,250.00
Nursing Home	Per Bed	\$1,400.00
Assisted Living	Per Room	\$3,350.00

Office

General Office Building	Per 1,000 Sq Ft	\$1,115.00
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Retail

General Retail Space	Per 1,000 Sq Ft	\$1,115.00
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Services

Restaurant w/Seating	Per Seat	\$400.00
Restaurant w/o Seating	Per 1,000 Sq Ft	\$1,115.00
Automated Car Wash	Per Conveyor	\$9,500.00
Self Service Car Wash	Per Bay	\$8,380.00
Service Station	Per Employee	\$275.00
Service Station w/Car Wash	Per Bay	\$19,150.00
Coin Laundry	Per Machine	\$4,500.00
Commercial Laundry	Per Machine	\$7,150.00
Hair Salon/Barber Shop	Per Wet Station	\$1,225.00

Stormwater Rates

Stormwater is charged to property owners by the amount of impervious area that the property has. Impervious area/surfaces are defined as a surface that allows little or no stormwater infiltration into the ground. Examples of this are streets, roofs, parking lots, most patios, sidewalks, etc. The City charges by "Impervious Units" (IU's) which are calculated based on one impervious unit being equal to 2,000 square foot of impervious surface. Residential accounts are limited to a charge for two IU's while commercial accounts are charged based on total/actual impervious units.

Stormwater Charge	Per IU/month	\$1.75
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