

**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:**

Public Hearing for the Fiscal Year 2026 Proposed Budget & 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 City is required to hold a Public Hearing on the Proposed Budget prior to adoption. The Proposed Budget is scheduled for adoption on August 7, 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:**

No action is needed at this time.

**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      |
| <br>TOTAL REVENUES             | <br>\$ | <br>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 | \$ | - |
|-----------------------|----|---|

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

|               |    |   |
|---------------|----|---|
| PUBLIC SAFETY | \$ | - |
|---------------|----|---|

Section 3: Tax Allocation District (TAD) Fund

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

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

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

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

Section 4: Special Events Fund

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

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

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

|                      |    |         |
|----------------------|----|---------|
| ECONOMIC DEVELOPMENT | \$ | 405,884 |
|----------------------|----|---------|

Section 5: Hotel/Motel Tax Fund

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

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

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

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

Section 6: Rental Car Tax Fund

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

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

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

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

Section 7: CBA Fund

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

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

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

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

Section 8: SPLOST VII Fund

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

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

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

|                        |    |         |
|------------------------|----|---------|
| ROAD & BRIDGE PROJECTS | \$ | 647,570 |
|------------------------|----|---------|

Section 9: SPLOST VIII Fund

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

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

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

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



## Section 10: Impact Fee Fund

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

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

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

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

## Section 11: Water & Sewerage Fund

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

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

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

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

## Section 12: Stormwater Fund

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

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

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

|                     |    |         |
|---------------------|----|---------|
| STORMWATER EXPENSES | \$ | 652,466 |
|---------------------|----|---------|

## Section 13: Sanitation Fund

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

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

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

|                     |    |         |
|---------------------|----|---------|
| SANITATION EXPENSES | \$ | 636,698 |
|---------------------|----|---------|

## Section 14: Municipal Court Fund

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

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

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

|               |    |         |
|---------------|----|---------|
| PUBLIC SAFETY | \$ | 272,900 |
|---------------|----|---------|

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>        |            |
|---------------------|---------------------------|----------------------|----------------------|----------------------|------------|
| <b>REVENUES</b>     |                           |                      |                      |                      |            |
| 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%         |
|                     |                           | <b>\$ 83,469,025</b> | <b>\$ 94,698,927</b> | <b>\$ 11,229,902</b> | <b>13%</b> |
| <b>EXPENDITURES</b> |                           |                      |                      |                      |            |
| 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%       |
| 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%         |
|                     |                           | <b>\$ 83,469,025</b> | <b>\$ 94,698,927</b> | <b>\$ 11,229,902</b> | <b>13%</b> |

# BUDGET ORDINANCE

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  |

## BUDGET ORDINANCE

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



## BUDGET ORDINANCE

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

# 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 | \$ | - |
|-----------------------|----|---|

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

|               |    |   |
|---------------|----|---|
| PUBLIC SAFETY | \$ | - |
|---------------|----|---|

## Section 3: Tax Allocation District (TAD) Fund

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

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

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

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

## Section 4: Special Events Fund

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

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

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

|                      |    |         |
|----------------------|----|---------|
| ECONOMIC DEVELOPMENT | \$ | 405,884 |
|----------------------|----|---------|

## 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:

|                                |    |           |
|--------------------------------|----|-----------|
| TAXES                          | \$ | 1,200,000 |
| 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 |

### 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 |

- 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 |
|------------------------|----|---------|

## 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. 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 |

# 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 |
|---------------------|----|---------|

## 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 |
|---------------------|----|---------|

## Section 14: Municipal Court Fund

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

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

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

|               |    |         |
|---------------|----|---------|
| PUBLIC SAFETY | \$ | 272,900 |
|---------------|----|---------|

## BUDGET ORDINANCE

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

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

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

\_\_\_\_\_  
Attest: William Peppers, City Manager

\_\_\_\_\_  
Bill Grant, Mayor

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              |                      |                     |                                      |                   |
| <b>subtotal</b>                             | <b>\$ 25,902,058</b> | <b>\$ 165,000</b>                  | <b>\$ 75,000</b>    | <b>\$ 1,200,000</b>  | <b>\$ 212,000</b>   | <b>\$ -</b>                          | <b>\$ -</b>       |
| 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           |
| <b>subtotal</b>                             | <b>\$ 4,625,322</b>  | <b>\$ 30,000</b>                   | <b>\$ 330,884</b>   | <b>\$ 70,000</b>     | <b>\$ 23,384</b>    | <b>\$ 1,803,039</b>                  | <b>\$ 647,570</b> |
| <b>Total Source of Funds</b>                | <b>\$ 30,527,380</b> | <b>\$ 195,000</b>                  | <b>\$ 405,884</b>   | <b>\$ 1,270,000</b>  | <b>\$ 235,384</b>   | <b>\$ 1,803,039</b>                  | <b>\$ 647,570</b> |
| 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           |
| <b>subtotal</b>                             | <b>\$ 22,543,110</b> | <b>\$ -</b>                        | <b>\$ 405,884</b>   | <b>\$ 50,000</b>     | <b>\$ -</b>         | <b>\$ 1,803,039</b>                  | <b>\$ 647,570</b> |
| 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             |                                      |                   |
| <b>subtotal</b>                             | <b>\$ 7,984,270</b>  | <b>\$ 195,000</b>                  | <b>\$ -</b>         | <b>\$ 1,220,000</b>  | <b>\$ 235,384</b>   | <b>\$ -</b>                          | <b>\$ -</b>       |
| <b>Total Use of Funds</b>                   | <b>\$ 30,527,380</b> | <b>\$ 195,000</b>                  | <b>\$ 405,884</b>   | <b>\$ 1,270,000</b>  | <b>\$ 235,384</b>   | <b>\$ 1,803,039</b>                  | <b>\$ 647,570</b> |

# 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 |                      |
| <b>SOURCE OF FUNDS</b>                      |                       |                     |                      |                   |                   |                      |                      |
| 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              |
| <b>subtotal</b>                             | <b>\$ 14,362,204</b>  | <b>\$ 890,000</b>   | <b>\$ 20,439,083</b> | <b>\$ 563,000</b> | <b>\$ 503,600</b> | <b>\$ 272,900</b>    | <b>\$ 64,584,845</b> |
| 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           |
| <b>subtotal</b>                             | <b>\$ 2,216,084</b>   | <b>\$ 4,177,247</b> | <b>\$ 15,967,988</b> | <b>\$ 89,466</b>  | <b>\$ 133,098</b> | <b>\$ -</b>          | <b>\$ 30,114,082</b> |
| <b>Total Source of Funds</b>                | <b>\$ 16,578,288</b>  | <b>\$ 5,067,247</b> | <b>\$ 36,407,071</b> | <b>\$ 652,466</b> | <b>\$ 636,698</b> | <b>\$ 272,900</b>    | <b>\$ 94,698,927</b> |
| <b>USE OF FUNDS</b>                         |                       |                     |                      |                   |                   |                      |                      |
| 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           |
| <b>subtotal</b>                             | <b>\$ 16,578,288</b>  | <b>\$ 4,937,247</b> | <b>\$ 33,749,029</b> | <b>\$ 652,466</b> | <b>\$ 636,698</b> | <b>\$ 272,900</b>    | <b>\$ 82,276,231</b> |
| 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            |
| <b>subtotal</b>                             | <b>\$ -</b>           | <b>\$ 130,000</b>   | <b>\$ 2,658,042</b>  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ 12,422,696</b> |
| <b>Total Use of Funds</b>                   | <b>\$ 16,578,288</b>  | <b>\$ 5,067,247</b> | <b>\$ 36,407,071</b> | <b>\$ 652,466</b> | <b>\$ 636,698</b> | <b>\$ 272,900</b>    | <b>\$ 94,698,927</b> |

## POSITION SUMMARY

|                                  | FY 2025<br>Current | FY 2026<br>Proposed | Variance |
|----------------------------------|--------------------|---------------------|----------|
| <b>GENERAL FUND</b>              |                    |                     |          |
| 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        |
| <b>subtotal</b>                  | 135                | 136                 | 1        |
| <b>SPECIAL EVENTS FUND</b>       |                    |                     |          |
| Economic Development             | 0                  | 1                   | 1        |
| <b>WATER &amp; SEWER FUND</b>    |                    |                     |          |
| Water Administration             | 7                  | 7                   | 0        |
| <b>SANITATION FUND</b>           |                    |                     |          |
| Sanitation                       | 2                  | 2                   | 0        |
| <b>TOTAL FULL-TIME POSITIONS</b> | <b>144</b>         | <b>146</b>          | <b>2</b> |

## FY 2026 PROPOSED NEW INITIATIVES & PROGRAM CHANGES - HIGHLIGHTS

| Description |  | FY 2026           | Recurring         |
|-------------|--|-------------------|-------------------|
| 1           | Employee Compensation Increase                                 | 431,000           | 431,000           |
|             | <b>CITYWIDE TOTAL</b>  | <b>\$ 431,000</b> | <b>\$ 431,000</b> |
| 2           | Add Funding for Community Development Intern                   | 4,306             | -                 |
| 3           | Add Funding for GICH Conference/Retreat                        | 13,490            | -                 |
|             | <b>PLANNING &amp; ZONING TOTAL</b>                             | <b>\$ 17,796</b>  | <b>\$ -</b>       |
| 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            | -                 |
|             | <b>ECONOMIC/DOWNTOWN DEVELOPMENT TOTAL</b>                     | <b>\$ 120,884</b> | <b>\$ 88,384</b>  |
| 7           | Enhance Financial Management System to Increase Efficiency     | 45,000            | 31,000            |
| 8           | Add 1 Full-Time Procurement Manager Position                   | 67,395            | 118,154           |
|             | <b>FINANCE TOTAL</b>   | <b>\$ 112,395</b> | <b>\$ 149,154</b> |
| 9           | Add 1 Full-Time Land Development Administrator Position        | 133,679           | 128,704           |
|             | <b>ENGINEERING TOTAL</b>                                       | <b>\$ 133,679</b> | <b>\$ 128,704</b> |
| 10          | Add Funding for Annual Computer Replacement Program            | 47,500            | -                 |
|             | <b>INFORMATION TECHNOLOGY TOTAL</b>                            | <b>\$ 47,500</b>  | <b>\$ -</b>       |
| 11          | Increase Funding for Professional Services                     | 15,000            | 15,000            |
|             | <b>MUNICIPAL COURT TOTAL</b>                                   | <b>\$ 15,000</b>  | <b>\$ 15,000</b>  |
| 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)          |
|             | <b>POLICE TOTAL</b>  | <b>\$ 190,951</b> | <b>\$ 108,451</b> |
| 18          | Increase Funding for Roads Equipment Repair & Maintenance      | 30,000            | 30,000            |
|             | <b>STREETS TOTAL</b>   | <b>\$ 30,000</b>  | <b>\$ 30,000</b>  |
| 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             |
|             | <b>PARKS/THEATER TOTAL</b>                                     | <b>\$ 112,100</b> | <b>\$ 108,100</b> |

## FY 2026 PROPOSED NEW INITIATIVES & PROGRAM CHANGES – HIGHLIGHTS

continued

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

## 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                  | -                    | -                    |
| <b>Grand Total</b> |   | <b>\$ 26,390,305</b> | <b>\$ 26,851,856</b> | <b>\$ 27,807,115</b> | <b>\$ 30,527,380</b> |

## GENERAL FUND EXPENDITURES

|                   |                     |                    |                           | FY 2023 Actual   | FY 2024 Actual    | FY 2025 Budget    | FY 2026 Proposed  |
|-------------------|---------------------|--------------------|---------------------------|------------------|-------------------|-------------------|-------------------|
| <b>1110</b>       | <b>CITY COUNCIL</b> | 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)          | -                 |
| <b>1110 Total</b> |                     |                    |                           | <b>\$ 86,306</b> | <b>\$ 97,300</b>  | <b>\$ 127,548</b> | <b>\$ 138,049</b> |
| <b>1130</b>       | <b>CITY CLERK</b>   | 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               |
| <b>1130 Total</b> |                     |                    |                           | <b>\$ 98,140</b> | <b>\$ 123,696</b> | <b>\$ 134,470</b> | <b>\$ 154,681</b> |
| <b>1310</b>       | <b>MAYOR</b>        | 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)           | -                 |
| <b>1310 Total</b> |                     |                    |                           | <b>\$ 23,508</b> | <b>\$ 30,375</b>  | <b>\$ 30,677</b>  | <b>\$ 36,431</b>  |



## 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  |
|-------------------|--------------------------------------|--------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>1540</b>       | <b>HUMAN RESOURCES</b>               | 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)          | -                 |
| <b>1540 Total</b> |                                      |                    |                            | <b>\$ 200,685</b> | <b>\$ 150,305</b> | <b>\$ 239,552</b> | <b>\$ 292,139</b> |
| <b>1565</b>       | <b>GENERAL GOVERNMENT BUILDINGS</b>  | 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             | -                 | -                 |
| <b>1565 Total</b> |                                      |                    |                            | <b>\$ 584,580</b> | <b>\$ 598,800</b> | <b>\$ 561,722</b> | <b>\$ 656,945</b> |
| <b>1570</b>       | <b>COMMUNICATIONS &amp; OUTREACH</b> | 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)          | -                 |
| <b>1570 Total</b> |                                      |                    |                            | <b>\$ 155,146</b> | <b>\$ 267,965</b> | <b>\$ 256,389</b> | <b>\$ 308,598</b> |

## GENERAL FUND EXPENDITURES continued

|                   |                              |                    |                                  | FY 2023 Actual      | FY 2024 Actual      | FY 2025 Budget      | FY 2026 Proposed    |
|-------------------|------------------------------|--------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>1575</b>       | <b>GENERAL ENGINEERING</b>   | 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)            | -                   |
| <b>1575 Total</b> |                              |                    |                                  | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 339,996</b>   | <b>\$ 611,854</b>   |
| <b>2650</b>       | <b>MUNICIPAL COURT</b>       | 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               |
| <b>2650 Total</b> |                              |                    |                                  | <b>\$ 359,517</b>   | <b>\$ 375,723</b>   | <b>\$ 400,888</b>   | <b>\$ 447,437</b>   |
| <b>3210</b>       | <b>POLICE ADMINISTRATION</b> | 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              | -                   | -                   |
| <b>3210 Total</b> |                              |                    |                                  | <b>\$ 1,291,406</b> | <b>\$ 1,682,260</b> | <b>\$ 2,073,164</b> | <b>\$ 2,437,241</b> |

# GENERAL FUND EXPENDITURES continued

|                   |                                |                    |                                      | FY 2023 Actual      | FY 2024 Actual      | FY 2025 Budget      | FY 2026 Proposed    |
|-------------------|--------------------------------|--------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>3223</b>       | <b>POLICE PATROL</b>           | 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              | -                   | -                   |
| <b>3223 Total</b> |                                |                    |                                      | <b>\$ 4,733,353</b> | <b>\$ 4,024,014</b> | <b>\$ 4,268,200</b> | <b>\$ 5,153,812</b> |
| <b>3230</b>       | <b>POLICE SUPPORT SERVICES</b> | 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               | -                   | -                   |
| <b>3230 Total</b> |                                |                    |                                      | <b>\$ 1,368,477</b> | <b>\$ 1,507,758</b> | <b>\$ 1,713,923</b> | <b>\$ 1,998,339</b> |
| <b>3290</b>       | <b>POLICE EXPLORERS</b>        | 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               |
| <b>3290 Total</b> |                                |                    |                                      | <b>\$ 5,723</b>     | <b>\$ 1,840</b>     | <b>\$ 10,000</b>    | <b>\$ 10,000</b>    |

## GENERAL FUND EXPENDITURES continued

|                   |                               |                    |                                | FY 2023 Actual      | FY 2024 Actual      | FY 2025 Budget      | FY 2026 Proposed    |
|-------------------|-------------------------------|--------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>4210</b>       | <b>STREETS ADMINISTRATION</b> | 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)             | -                   |
| <b>4210 Total</b> |                               |                    |                                | <b>\$ 305,545</b>   | <b>\$ 343,446</b>   | <b>\$ 377,634</b>   | <b>\$ 450,437</b>   |
| <b>4221</b>       | <b>PAVED ROADWAYS</b>         | 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              | -                   | -                   | -                   |
| <b>4221 Total</b> |                               |                    |                                | <b>\$ 1,106,652</b> | <b>\$ 1,296,279</b> | <b>\$ 1,244,597</b> | <b>\$ 1,467,821</b> |
| <b>4260</b>       | <b>STREET LIGHTING</b>        | 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             |
| <b>4260 Total</b> |                               |                    |                                | <b>\$ 642,339</b>   | <b>\$ 791,458</b>   | <b>\$ 675,000</b>   | <b>\$ 936,000</b>   |
| <b>4270</b>       | <b>TRAFFIC ENGINEERING</b>    | 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               |
| <b>4270 Total</b> |                               |                    |                                | <b>\$ 22,487</b>    | <b>\$ 44,432</b>    | <b>\$ 30,000</b>    | <b>\$ 41,000</b>    |

## 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               | -                   |
| <b>6180 Total</b> |            |                    |   | <b>\$ 167,562</b> | <b>\$ 181,313</b>   | <b>\$ 209,318</b>   | <b>\$ 271,318</b>   |
| 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              | -                   | -                   |
| <b>6220 Total</b> |            |                    |   | <b>\$ 821,619</b> | <b>\$ 1,037,342</b> | <b>\$ 1,096,913</b> | <b>\$ 1,152,842</b> |

## GENERAL FUND EXPENDITURES continued

|                   |  |                    |                                   | FY 2023 Actual      | FY 2024 Actual      | FY 2025 Budget      | FY 2026 Proposed    |
|-------------------|--|--------------------|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>7220</b>       | <b>BUILDING &amp; SAFETY SERVICES</b>    | 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              | -                   | -                   | -                   |
| <b>7220 Total</b> |  |                    |                                   | <b>\$ 1,082,477</b> | <b>\$ 1,153,095</b> | <b>\$ 1,194,076</b> | <b>\$ 1,317,044</b> |
| <b>7310</b>       | <b>URBAN REDEVELOPMENT &amp; HOUSING</b> | 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             | -                   |
| <b>7310 Total</b> |  |                    |                                   | <b>\$ 154,072</b>   | <b>\$ 259,643</b>   | <b>\$ 330,730</b>   | <b>\$ 311,496</b>   |



# GENERAL FUND EXPENDITURES continued

|                    |  |                    |  | FY 2023 Actual       | FY 2024 Actual       | FY 2025 Budget       | FY 2026 Proposed     |
|--------------------|--|--------------------|--|----------------------|----------------------|----------------------|----------------------|
| <b>7410</b>        | <b>COMMUNITY DEVELOPMENT</b>               | 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)              | -                    | -                    |
| <b>7410 Total</b>  |  |                    |  | <b>\$ 562,605</b>    | <b>\$ 742,292</b>    | <b>\$ 830,383</b>    | <b>\$ 1,058,230</b>  |
| <b>7510</b>        | <b>ECONOMIC DEVELOPMENT ADMINISTRATION</b> | 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               |
| <b>7510 Total</b>  |  |                    |  | <b>\$ 157,409</b>    | <b>\$ 131,925</b>    | <b>\$ 153,548</b>    | <b>\$ 197,879</b>    |
| <b>7550</b>        | <b>DOWNTOWN DEVELOPMENT</b>                | 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               | -                    | -                    | -                    |
| <b>7550 Total</b>  |  |                    |  | <b>\$ 123,379</b>    | <b>\$ 112,128</b>    | <b>\$ 110,396</b>    | <b>\$ 132,071</b>    |
| <b>9000</b>        | <b>OTHER FINANCING USES</b>                | 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              |
| <b>9000 Total</b>  |  |                    |  | <b>\$ 5,908,144</b>  | <b>\$ 6,740,556</b>  | <b>\$ 8,095,696</b>  | <b>\$ 7,984,270</b>  |
| <b>Grand Total</b> |  |                    |  | <b>\$ 22,540,613</b> | <b>\$ 24,732,930</b> | <b>\$ 27,807,115</b> | <b>\$ 30,527,380</b> |

## 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            |
| <b>Grand Total</b> |                                   |                |                |                | <b>\$ 405,884</b> |

### USE OF FUNDS

|                    |                                     |                    | FY 2023 Actual        | FY 2024 Actual | FY 2025 Budget | FY 2026 Proposed  |
|--------------------|-------------------------------------|--------------------|-----------------------|----------------|----------------|-------------------|
| <b>7520</b>        | <b>MARKETING AND SPECIAL EVENTS</b> | 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           |
| <b>Grand Total</b> |                                     |                    |                       |                |                | <b>\$ 405,884</b> |

## 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           |
| <b>Grand Total</b> |               | <b>\$ 67,979</b> | <b>\$ 144,896</b> | <b>\$ 195,000</b> | <b>\$ 195,000</b> |

### USE OF FUNDS

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

## 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               | -                   |
| <b>Grand Total</b> |                                  | <b>\$ 1,040,512</b> | <b>\$ 1,088,469</b> | <b>\$ 912,100</b> | <b>\$ 1,270,000</b> |

### 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           |
| <b>6180 Total</b>  |                      |                    |  |                   | -                 | <b>50,000</b>       |
| 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             |
| <b>7540 Total</b>  |                      |                    | <b>715,411</b>                         | <b>492,524</b>    | <b>449,000</b>    | <b>558,000</b>      |
| 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             |
| <b>9000 Total</b>  |                      |                    | <b>817,827</b>                         | <b>250,505</b>    | <b>463,100</b>    | <b>662,000</b>      |
| <b>Grand Total</b> |                      |                    | <b>\$ 1,533,238</b>                    | <b>\$ 743,029</b> | <b>\$ 912,100</b> | <b>\$ 1,270,000</b> |

## 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             |
| <b>Grand Total</b> |                  | <b>\$ 160,417</b> | <b>\$ 176,287</b> | <b>\$ 109,833</b> | <b>\$ 235,384</b> |

### 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   |                   |                   | -                 |
| <b>Grand Total</b> |                              |                    | <b>\$ 54,000</b>              | <b>\$ 120,015</b> | <b>\$ 454,000</b> | <b>\$ 235,384</b> |

# 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        |
| <b>Grand Total</b> |                           | <b>\$ 1,799,460</b> | <b>\$ 1,800,331</b> | <b>\$ 1,800,032</b> | <b>\$ 1,803,039</b> |

## 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               | -                 |
| <b>Grand Total</b> |                                    | <b>\$ 7,046,919</b> | <b>\$ 6,151,020</b> | <b>\$ 630,500</b> | <b>\$ 647,570</b> |

### 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              | -                   | -                 |
| <b>Grand Total</b> |                              |                    |                               | <b>\$ 3,546,898</b> | <b>\$ 6,841,589</b> | <b>\$ 2,030,000</b> | <b>\$ 647,570</b> |

## 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            |
| <b>Grand Total</b> |                           | <b>\$ -</b>    | <b>\$ 1,762,345</b> | <b>\$ 6,000,400</b> | <b>\$ 16,578,288</b> |

### 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        | \$ -                 |
| <b>1565 Total</b>  |                                     |                    |                          |                | <b>2,923,261</b>    | <b>1,000,000</b>    | <b>-</b>             |
| 3223               | POLICE PATROL                       | 323-3223-20-542200 | VEHICLES                 |                | -                   | 585,000             | -                    |
| <b>3223 Total</b>  |                                     |                    |                          |                | <b>-</b>            | <b>585,000</b>      | <b>-</b>             |
| 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               |
| <b>4221 Total</b>  |                                     |                    |                          |                | <b>19,679</b>       | <b>800,000</b>      | <b>6,321,670</b>     |
| 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               |
| <b>6220 Total</b>  |                                     |                    |                          |                | <b>380,542</b>      | <b>3,387,270</b>    | <b>10,231,931</b>    |
| 7510               | ECONOMIC DEVELOPMENT ADMINISTRATION | 323-7510-35-541400 | INFRASTRUCTURE           |                | -                   | 200,000             | -                    |
| <b>7510 Total</b>  |                                     |                    |                          |                | <b>-</b>            | <b>200,000</b>      | <b>-</b>             |
| 9000               | OTHER FINANCING USES                | 323-9000-10-551000 | INDIRECT COST ALLOCATION |                | -                   | 28,130              | 24,687               |
| <b>9000 Total</b>  |                                     |                    |                          |                | <b>-</b>            | <b>28,130</b>       | <b>24,687</b>        |
| <b>Grand Total</b> |                                     |                    |                          |                | <b>\$ 3,323,482</b> | <b>\$ 6,000,400</b> | <b>\$ 16,578,288</b> |

# 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              |                     |
| <b>Grand Total</b> |                                    | <b>\$ 1,336,387</b> | <b>\$ 4,121,032</b> | <b>\$ 1,347,000</b> | <b>\$ 5,067,247</b> |

## USE OF FUNDS

|                    |                               |                    |   | FY 2023 Actual      | FY 2024 Actual      | FY 2025 Budget      | FY 2026 Proposed    |
|--------------------|-------------------------------|--------------------|---|---------------------|---------------------|---------------------|---------------------|
| <b>1500</b>        | <b>GENERAL ADMINISTRATION</b> | 355-1500-10-521200 | PROFESSIONAL SERVICES                   | \$ -                | \$ -                | \$ 40,000           | \$ -                |
|                    |                               | 355-1500-10-523600 | DUES & FEES                             | -                   | 87                  | -                   | -                   |
| <b>1500 Total</b>  |                               |                    |   | -                   | <b>87</b>           | <b>40,000</b>       | -                   |
| <b>3223</b>        | <b>POLICE PATROL</b>          | 355-3223-20-541300 | CAPITAL OUTLAY - BUILDINGS              | -                   | -                   | -                   | 200,000             |
| <b>3223 Total</b>  |                               |                    |   | -                   | -                   | -                   | <b>200,000</b>      |
| <b>4221</b>        | <b>PAVED ROADWAYS</b>         | 355-4221-55-541400 | CAPITAL OUTLAY-INFRASTRUCTURE           | 188,034             | 79,111              | 200,000             | 746,178             |
| <b>4221 Total</b>  |                               |                    |   | <b>188,034</b>      | <b>79,111</b>       | <b>200,000</b>      | <b>746,178</b>      |
| <b>6220</b>        | <b>PARK AREAS</b>             | 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           |
| <b>6220 Total</b>  |                               |                    |   | <b>1,661,597</b>    | <b>1,295,616</b>    | <b>800,000</b>      | <b>3,991,069</b>    |
| <b>9000</b>        | <b>OTHER FINANCING USES</b>   | 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               | -                   | -                   | -                   |
| <b>9000 Total</b>  |                               |                    |   | <b>261,004</b>      | <b>619,597</b>      | <b>727,005</b>      | <b>130,000</b>      |
| <b>Grand Total</b> |                               |                    |   | <b>\$ 2,110,635</b> | <b>\$ 1,994,410</b> | <b>\$ 1,767,005</b> | <b>\$ 5,067,247</b> |

# 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            |
| <b>Grand Total</b> |                                       | <b>\$ 21,046,005</b> | <b>\$ 22,352,711</b> | <b>\$ 34,160,876</b> | <b>\$ 36,407,071</b> |

## 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       |
| 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             | -                 | -                 | -                 |
| <b>Grand Total</b> |                                       | <b>\$ 371,451</b> | <b>\$ 399,882</b> | <b>\$ 371,705</b> | <b>\$ 652,466</b> |

## USE OF FUNDS

|                    |                             |                    |                                | FY 2023 Actual    | FY 2024 Actual    | FY 2025 Budget    | FY 2026 Proposed  |
|--------------------|-----------------------------|--------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>4320</b>        | <b>STORMWATER</b>           | 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           | -                 | -                 |
| <b>4320 Total</b>  |                             |                    |                                | <b>269,679</b>    | <b>219,516</b>    | <b>562,500</b>    | <b>567,500</b>    |
| <b>9000</b>        | <b>OTHER FINANCING USES</b> | 520-9000-57-551000 | INDIRECT COST ALLOCATIONS      | 86,981            | 74,216            | 85,806            | 84,966            |
| <b>9000 Total</b>  |                             |                    |                                | <b>86,981</b>     | <b>74,216</b>     | <b>85,806</b>     | <b>84,966</b>     |
| <b>Grand Total</b> |                             |                    |                                | <b>\$ 356,660</b> | <b>\$ 293,732</b> | <b>\$ 648,306</b> | <b>\$ 652,466</b> |

## 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           |
| <b>Grand Total</b> |                             | <b>\$ 484,763</b> | <b>\$ 644,838</b> | <b>\$ 631,629</b> | <b>\$ 636,698</b> |

### 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                | -                 | -                 |
| <b>Grand Total</b> |                             | <b>\$ 224,952</b> | <b>\$ 336,660</b> | <b>\$ 272,900</b> | <b>\$ 272,900</b> |

## 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 |
|--|----------------------|------------------------|---------------------|----------------------|---------------------|----------------------|------------------------------|--------------------------|
| <b>Source of Funds</b>                             |                      |                        |                     |                      |                     |                      |                              |                          |
| 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                    |                          |
| <b>Total Sources</b>                               | <b>\$ 14,592,479</b> | <b>\$ 399,154</b>      | <b>\$ 1,975,414</b> | <b>\$ 13,455,260</b> | <b>\$ 5,981,794</b> | <b>\$ 30,688,883</b> | <b>\$ 6,737,204</b>          |                          |
| <b>Use of Funds</b>                                |                      |                        |                     |                      |                     |                      |                              |                          |
| <b>Capital/One-Time Projects &amp; Initiatives</b> |                      |                        |                     |                      |                     |                      |                              |                          |
| 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                |
| <b>Total Use of Funds</b>                          | <b>\$ 185,600</b>    | <b>\$ 50,000</b>       | <b>\$ 647,570</b>   | <b>\$ 9,816,397</b>  | <b>\$ 4,937,247</b> | <b>\$ 19,490,710</b> | <b>\$ 6,737,204</b>          | <b>\$ 41,864,728</b>     |
| <b>Unallocated/Remaining Funds</b>                 | <b>\$ 14,406,879</b> | <b>\$ 349,154</b>      | <b>\$ 1,327,844</b> | <b>\$ 3,638,863</b>  | <b>\$ 1,044,547</b> | <b>\$ 11,198,173</b> | <b>\$ -</b>                  |                          |

# 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 |
|---|----------------------|------------------------|---------------------|----------------------|---------------------|----------------------|------------------------------|--------------------------|
| <b>Source of Funds</b>                          |                      |                        |                     |                      |                     |                      |                              |                          |
| 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                    |                          |
| <b>Total Sources</b>                            | <b>\$ 14,592,479</b> | <b>\$ 399,154</b>      | <b>\$ 1,975,414</b> | <b>\$ 13,455,260</b> | <b>\$ 5,981,794</b> | <b>\$ 30,688,883</b> | <b>\$ 6,737,204</b>          |                          |
| <b>Use of Funds</b>                             |                      |                        |                     |                      |                     |                      |                              |                          |
| <b>Planning &amp; Zoning</b>                    |                      |                        |                     |                      |                     |                      |                              |                          |
| UDC Update                                      | \$ 150,000           |                        |                     |                      |                     |                      |                              | \$ 150,000               |
|   | <b>\$ 150,000</b>    | <b>\$ -</b>            | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>                  | <b>\$ 150,000</b>        |
| <b>Information Technology</b>                   |                      |                        |                     |                      |                     |                      |                              |                          |
| Server Replacement                              | \$ 35,600            |                        |                     |                      |                     |                      |                              | \$ 35,600                |
|   | <b>\$ 35,600</b>     | <b>\$ -</b>            | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>                  | <b>\$ 35,600</b>         |
| <b>Police</b>                                   |                      |                        |                     |                      |                     |                      |                              |                          |
| Facility Improvements                           |                      |                        |                     |                      | \$ 200,000          |                      |                              | \$ 200,000               |
|   | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ 200,000</b>   | <b>\$ -</b>          | <b>\$ -</b>                  | <b>\$ 200,000</b>        |
| <b>Streets/Stormwater</b>                       |                      |                        |                     |                      |                     |                      |                              |                          |
| 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                    |
|   | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>         | <b>\$ 578,170</b>    | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>                  | <b>\$ 578,170</b>        |
| <b>Parks</b>                                    |                      |                        |                     |                      |                     |                      |                              |                          |
| 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                  |
|   | <b>\$ -</b>          | <b>\$ 50,000</b>       | <b>\$ -</b>         | <b>\$ 6,324,525</b>  | <b>\$ 3,991,069</b> | <b>\$ -</b>          | <b>\$ 3,907,406</b>          | <b>\$ 14,273,000</b>     |
| <b>Water &amp; Sewer</b>                        |                      |                        |                     |                      |                     |                      |                              |                          |
| <b>Sewer Treatment Plant</b>                    |                      |                        |                     |                      |                     |                      |                              |                          |
| 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                   |
| <b>Subtotal</b>                                 | <b>-</b>             | <b>-</b>               | <b>-</b>            | <b>-</b>             | <b>-</b>            | <b>9,293,710</b>     | <b>-</b>                     | <b>9,293,710</b>         |
| <b>Water Treatment Plant</b>                    |                      |                        |                     |                      |                     |                      |                              |                          |
| Plant Upgrade                                   |                      |                        |                     |                      |                     | 250,000              |                              | 250,000                  |
| <b>Subtotal</b>                                 | <b>-</b>             | <b>-</b>               | <b>-</b>            | <b>-</b>             | <b>-</b>            | <b>250,000</b>       | <b>-</b>                     | <b>250,000</b>           |
| <b>Water Distribution</b>                       |                      |                        |                     |                      |                     |                      |                              |                          |
| 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                   |
| <b>Subtotal</b>                                 | <b>-</b>             | <b>-</b>               | <b>-</b>            | <b>-</b>             | <b>-</b>            | <b>8,747,000</b>     | <b>-</b>                     | <b>8,747,000</b>         |

# 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 |
|--|---------------|------------------------|-----------------|------------------|-----------------|--------------------|------------------------------|--------------------------|
| <b>Water &amp; Sewer continued</b>                     |               |                        |                 |                  |                 |                    |                              |                          |
| <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                   |
| <b>Subtotal</b>  | -             | -                      | -               | -                | -               | 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                   |
| <b>Subtotal</b>  | -             | -                      | -               | -                | -               | 828,000            | -                            | 828,000                  |
| <b>Water &amp; Sewer Total</b>                         | \$ -          | \$ -                   | \$ -            | \$ -             | \$ -            | \$ 19,490,710      | \$ -                         | \$ 19,490,710            |
| <b>Transportation</b>                                  |               |                        |                 |                  |                 |                    |                              |                          |
| 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             |
| <b>Total Use of Funds</b>                              | \$ 185,600    | \$ 50,000              | \$ 647,570      | \$ 9,816,397     | \$ 4,937,247    | \$ 19,490,710      | \$ 6,737,204                 | \$ 41,864,728            |
| <b>Unallocated/Remaining Funding</b>                   | \$ 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 Luckett

**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<br>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 |
|--------------------------------|--------|

**Hickory Log Creek Reservoir Parking/Fishing**

|              |            |        |
|--------------|------------|--------|
| Parking Pass | Daily Pass | \$5.00 |
|--------------|------------|--------|



**Open Records Request**Per 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 |
|------------------|-----------|

|  |              |
|--|--------------|
| 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 |
|--------------------------------|--------|

**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 |
|--------------------------------------|----------|

|   |          |
|---|----------|
| Qualifying fee for election of Council Member | \$360.00 |
|---|----------|

**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 <sup>3</sup> /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<br>\$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 |
|------------------------|----------|

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 Permits**Single 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 |
|-----------------|-----------------------------------|---------|

**Planning & Zoning Fees**

|            |   |
|------------|---|
| Annexation | \$1,000 (base fee) + \$25.00/acre + \$500 advertising |
|------------|---|

|          |  |
|----------|--|
| Rezoning | \$500.00 (base fee) + \$25.00/acre + \$ 500.00 advertising<br>(\$0 Advertising fee if heard with annexation) |
|----------|--|

|  |  |
|--|--|
| Master Plans - Single-Family Detached & Open Space | \$800.00 (base fee) + \$25.00/acre + \$ 500.00 advertising |
|--|--|

|                           |  |
|---------------------------|--|
| Master Plans - All Others | \$800.00 (base fee) + \$50.00/acre + \$ 500.00 advertising |
|---------------------------|--|

|   |  |
|---|--|
| Master Plan Revisions - Single-Family Detached & Open Space | \$500.00 (base fee) + \$25.00/acre + \$ 500.00 advertising |
|---|--|

|                                    |  |
|------------------------------------|--|
| Master Plan Revisions - All Others | \$800.00 (base fee) + \$50.00/acre + \$ 500.00 advertising |
|------------------------------------|--|

|                        |   |
|------------------------|---|
| Conditional Use Permit | \$500.00 (base fee) + \$ 500.00 advertising |
|------------------------|---|

|                       |          |
|-----------------------|----------|
| Land Use Modification | \$800.00 |
|-----------------------|----------|

|                            |  |
|----------------------------|--|
| Zoning Condition Amendment | \$500.00 per Amendment + \$ 500.00 advertising |
|----------------------------|--|

|  |                        |
|--|------------------------|
| H. Density Transfer within Master Plan | \$500.00/transfer type |
|--|------------------------|

|                                       |   |
|---------------------------------------|---|
| 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<br>NPDES Charge      | $\$1,000.00 + \$300.00/\text{disturbed acre}$<br>$\$40.00/\text{disturbed acre}$ |
| Commercial, Townhomes & Condos<br>NPDES Charge | $\$1,000.00 + \$700.00/\text{disturbed acre}$<br>$\$40.00/\text{disturbed acre}$ |
| 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 |
|------------|---------------------------------|----------------------|

|             |                                 |                      |
|-------------|---------------------------------|----------------------|
| 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 |
|----------------|--------------------------|------------|

|   |  |                     |
|---|--|---------------------|
| 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 |
|------------------|--------|

|                  |        |
|------------------|--------|
| Incident Reports | \$2.00 |
|------------------|--------|

|                                    |         |
|------------------------------------|---------|
| Criminal History Background Checks | \$15.00 |
|------------------------------------|---------|

|              |         |
|--------------|---------|
| Expungements | \$25.00 |
|--------------|---------|

|                 |         |
|-----------------|---------|
| Parking Tickets | \$20.00 |
|-----------------|---------|

**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**

| <b><u>Code Section</u></b> | <b><u>Offense</u></b>   | <b><u>Fine</u></b> |
|----------------------------|---|--------------------|
| <b>Tag Violation</b>       |   |                    |
| 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                   | <b>Driving without Tag (1st Offense)</b>  | \$205.00           |
| 40-2-8 B                   | <b>Driving without Tag (2nd Offense)</b>  | \$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                    | <b>No Tag (Fail to Register New within 21 days /Used Car within 7 days</b>      | \$205.00           |
| 40-2-38                    | <b>Improper Use of Dealer Tag/ No Registration or Title</b>                     | \$205.00           |
| 40-2-41                    | Tinted Tag Cover  | \$205.00           |
| 40-2-90                    | Georgia Tag Required  | \$205.00           |
| 40-2-41                    | <b>Obscured Tag</b>   | \$205.00           |
| 40-3-32                    | <b>Transfer of Title Violation</b>  | \$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           |
| <b>LICENSE VIOLATION</b>   |   |                    |
| 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   |
| <b>USE OF ROADWAY</b> |  |            |
| 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<br>Subsequent within five years | \$3,510.00 |
| 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   |

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| 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 |

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| 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   |
| <b>Speeding</b>                            |   |            |
| 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   |
| <b>Speeding (Repeat Offenders)</b>         |   |            |
|  | 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   |
| <b>Speeding School Zone (Fine Doubles)</b> |   |            |
|  | 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                                   | <b>Speeding in Construction Zone (Fine Doubles)</b>                     |            |
|  | 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   |



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| 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 |

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| 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    |
| <b>EQUIPMENT</b> |  |            |
| 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   |

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| 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    |
| <b>City Ordinance</b> |  |            |
| 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 |

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| 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   |
|            | <b>Commercial Vehicle</b>                           |            |
| 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   |
|            | <b>Boating Violation</b>                            |            |
|            | 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

**Water & Sewer Fees****Administrative Fees**

## Account Deposits

|                      |          |
|----------------------|----------|
| Residential Accounts | \$125.00 |
|----------------------|----------|

|                     |          |
|---------------------|----------|
| Commercial Accounts | \$250.00 |
|---------------------|----------|

|                       |            |
|-----------------------|------------|
| Hydrant Meter Deposit | \$4,500.00 |
|-----------------------|------------|

|                                    |         |
|------------------------------------|---------|
| 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 Rates**Water 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 |
| <i>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.</i> |             |
| Accessory Dwelling Unit  | \$1,625.00  |

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 |
|-------------------------|-----------------|------------|

**Retail**

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

**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 |
|-------------------|--------------|--------|