



## **Cleveland City Council Called Meeting Agenda**

**Thursday, June 04, 2026 at 8:30 AM**

**Oak Springs Community Center/Police Department – 342 Campbell Street, Cleveland, GA**

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**CALL TO ORDER**

**INVOCATION**

**PLEDGE OF ALLEGIANCE**

**APPROVE AGENDA**

**PUBLIC HEARING**

- 1.** First Public Hearing - FY 2026/2027 Proposed Budget and Capital Improvements Plan (CIP)
  - 1) FY 2026/2027 Proposed Budget Presentation and Discussion
  - 2) FY 2026/2027 Proposed Capital Improvements Plan Budget Presentation and Discussion
  - 3) Public Comments

**ADJOURN**



**CITY OF CLEVELAND**  
**ANNUAL FISCAL YEAR BUDGET 2026/2027**  
**Hearing #1**  
**8:30 AM**



**City of Cleveland**  
**FY 2026-2027**  
**Budget**  
**Overview**

The proposed FY 2026-2027 budget builds toward a vision of a resilient Cleveland:

- Public Safety remains the top priority
  - Police and Fire remain as the largest part of budget (57.6%)
  - Continues the trend towards a full-time firefighters on each shift
- Sanitation is again funded at a self-sufficient/sustainable level
- Core functions of government are acknowledged and provides additional resources
- Funding better reflects current policies and procedures already in place
- Accountability and transparency for the residents and businesses
- Current population and future growth projections acknowledged



**City of Cleveland**  
**FY 2026-2027**  
**Budget**  
**Overview**

**CITY OF CLEVELAND**  
**FY 2026/2027**

Each annual budget has long term implications in maintaining the fiscal and physical condition of our City

- Prioritizes our most importance resource in City government
  - Acknowledges retention issues in critical areas
  - Provides a salary adjustment for all full-time employees effective first full paycheck in FY 2026-2027
  - Reflects investment in all other benefits
- Ensures all current obligations are met
- Anticipates uncertain revenue streams
- Adds one(1) additional Police Officer
- Adds one (1) additional Lieutenant in the Fire Department

**CITY OF CLEVELAND**  
**FY 2026/2027**  
**Retention**  
**Pay Increases**



Provides a salary adjustment for all full-time employees effective first full paycheck in FY 2026-27

Due to the retention rates and critical needs, we are proposing a Cost of living raise for each individual full-time employee in the amount of 4 percent.

**City of Cleveland**  
**FY 2026-2027**  
**Budget**  
**Overview**



**City of Cleveland  
FY 2026-2027  
Budget  
Revenue**

**CITY OF CLEVELAND  
FY 2026/2027**

- General Fund**
- Hotel/Motel Fund**
- Confiscated Cash Fund**
- Water/Sewer Fund**



**City of Cleveland  
FY 2026-2027  
Budget  
Revenue**

**CITY OF CLEVELAND  
FY 2026/2027**

**General Fund Revenue**

<b>FY 25-26</b>	<b>FY 26-27</b>	<b>Difference</b>	<b>% Change</b>
<b>\$ 4,797,777.00</b>	<b>\$5,029,426.00</b>	<b>\$231,649.00</b>	<b>4.83%</b>

- ✓ Property Tax (+\$114,000)
- ✓ Sales tax (+76k)
- ✓ Franchise Tax (+33,000)
- ✓ Premium and Financial Tax (+33,000)



**City of Cleveland**  
**FY 2026-2027**  
**Budget**  
**Revenue**

**CITY OF CLEVELAND**  
**FY 2026/2027**

**Confiscated Cash Fund Revenue (Police)**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 8,248.00</b>	<b>\$ 6,260.00</b>	<b>-\$1,988.00</b>	<b>-24.20%</b>

Including Fund Balance.

\*Realistic

\*\*FUND CAN ONLY BE USED FOR POLICE EQUIPMENT AND RELATED ITEMS



**City of Cleveland  
FY 2026-2027  
Budget  
Revenue**

**CITY OF CLEVELAND  
FY 2026/2027**

**Hotel/Motel Fund Revenue**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 55,000.00</b>	<b>\$ 45,338.00</b>	<b>-\$9,662.00</b>	<b>-17.56%</b>

Including Fund Balance.



**CITY OF CLEVELAND  
FY 2026/2027**

**Water and Sewer Fund Revenue**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 3,135,175.00</b>	<b>\$ 3,548,258.00</b>	<b>\$ 413,083.00</b>	<b>13.17 %</b>

✓ Increase in new customers

**City of Cleveland  
FY 2026-2027  
Budget  
Revenue**

**CITY OF CLEVELAND**  
**FY 2026/2027**



**City of Cleveland**  
**FY 2026-2027**  
**Budget**  
**Expenditures**

**General Fund Expenses**

- General Government (Administration, City Shop, Municipal Court)
- Public Safety (Police and Fire Departments)
- Street Department
- Sanitation
- Culture and Recreation



**City of Cleveland  
FY 2026-2027  
Budget  
Expenditures**

**CITY OF CLEVELAND  
FY 2026/2027**

Expenses impacting all budget:  
Computer Software Support  
Salary increase of 4% for every full-time employee  
Liability Insurance  
Health Insurance

Additional Costs in general:  
Tires  
Electricity  
Gasoline  
Landfill rate increase



**City of Cleveland  
 FY 2026-2027  
 Budget  
 Expenditures**

**CITY OF CLEVELAND  
 FY 2026/2027**

**General Government - Administration**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 913,700.00</b>	<b>\$956,857.00</b>	<b>\$ 43,157.00</b>	<b>4.72%</b>

- ✓ Increase in costs of health insurance and computer software support and electricity.
- ✓ Moved Mayor and Council to Legislative Department
- ✓ Adding new position
- ✓ Sponsorship of the Story Time/Craft Room at the New Library



**City of Cleveland  
 FY 2026-2027  
 Budget  
 Expenditures**

**CITY OF CLEVELAND  
 FY 2026/2027**

**General Government – City Shop**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 101,534.00</b>	<b>\$ 106,708.00</b>	<b>\$ 5,174.00</b>	<b>5.09%</b>

- ✓ Increase in benefits.
- ✓ Increase in tires.
- ✓ Increase in electricity.



**City of Cleveland  
FY 2026-2027  
Budget  
Expenditures**

**CITY OF CLEVELAND  
FY 2026/2027**

**General Government – City Court**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 180,211.00</b>	<b>\$ 189,487.00</b>	<b>\$ 11,272.00</b>	<b>5.14%</b>

Training and dues.  
Personnel and benefits.  
Professional services.



**City of Cleveland  
FY 2026-2027  
Budget  
Expenditures**

**CITY OF CLEVELAND  
FY 2026/2027**

**General Government – Public Safety - Police**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 2,112,856.00</b>	<b>\$ 2,262,478.00</b>	<b>\$149,622.00</b>	<b>7.08%</b>

- ✓ Personnel and benefits
- ✓ Training
- ✓ Clothing Allowance
- ✓ Additional officer
- ✓ Computer Software Support



**CITY OF CLEVELAND  
FY 2026/2027**

**Confiscated Fund (Police Equipment)**

<u>FY 25-26</u>	<u>FY 26-27</u>	<u>Difference</u>	<u>% Change</u>
\$ 8,248.00	\$ 6,260.00	-\$1,988.00	-24.10%

This reflects the current fund balance

**City of Cleveland  
FY 2026-2027  
Budget  
Expenditures**



**CITY OF CLEVELAND  
FY 2026/2027**

**General Government – Public Safety - Fire**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 790,085.00</b>	<b>\$ 967,753.00</b>	<b>\$ 177,668.00</b>	<b>22.48%</b>

Fourth full-time position.  
Increase in operational costs.  
Implement medical services

**City of Cleveland  
FY 2026-2027  
Budget  
Expenditures**



**City of Cleveland  
FY 2026-2027  
Budget  
Expenditures**

**CITY OF CLEVELAND  
FY 2026/2027**

**General Government – Streets**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 203,257.00</b>	<b>\$ 204,776.00</b>	<b>\$1,519.00</b>	<b>.07%</b>

- ✓ Repairs
- ✓ Personnel and benefits



**City of Cleveland  
 FY 2026-2027  
 Budget  
 Expenditures**

**CITY OF CLEVELAND  
 FY 2026/2027**

**General Government – Sanitation**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 421,847.00</b>	<b>\$ 404,226.00</b>	<b>-\$ 17,621.00</b>	<b>-.41%</b>

- ✓ Personnel and benefits.
- ✓ Increased tires.
- ✓ Increase in tipping fees and repairs.



**CITY OF CLEVELAND  
FY 2026/2027**

**General Government – City Park**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 24,000.00</b>	<b>\$ 25,100.00</b>	<b>-\$ 1,100.00</b>	<b>-.43%</b>

- ✓ Increase in Insurance.
- ✓ Increase in electricity.

**City of Cleveland  
FY 2026-2027  
Budget  
Expenditures**



**CITY OF CLEVELAND  
FY 2026/2027**

**General Government – Housing and Development**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 380,836.00</b>	<b>\$ 379,326.00</b>	<b>-\$ 1,510.00</b>	<b>-0.03%</b>

- ✓ Personnel and Benefits
- ✓ Acknowledges our priority on promoting economic development, community development and planning

**City of Cleveland  
FY 2026-2027  
Budget  
Expenditures**



**City of Cleveland  
FY 2026-2027  
Budget  
Expenditures**

**CITY OF CLEVELAND  
FY 2026/2027**

**Hotel/Motel**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 55,000.00</b>	<b>\$45,338.00</b>	<b>\$ 9,662.00</b>	<b>-17.56%</b>

- ✓ Transferring money to DDA
- ✓ Increase budget for Property Maintenance
- ✓ Increase budget for Operating Expenses



**City of Cleveland  
 FY 2026-2027  
 Budget  
 Expenditures**

**CITY OF CLEVELAND  
 FY 2026/2027**

**Water Department**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 1,968,049.00</b>	<b>\$ 2,320,809.00</b>	<b>\$ 352,760.00</b>	<b>17.92%</b>

- ✓ Increase in water rate.
- ✓ Increase Electricity.
- ✓ Increase Chemicals.
- ✓ Increase New Line Material.



**City of Cleveland  
FY 2026-2027  
Budget  
Expenditures**

**CITY OF CLEVELAND  
FY 2026/2027**

**Sewer (Waste Water) Department**

<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>	<b><u>Difference</u></b>	<b><u>% Change</u></b>
<b>\$ 1,167,126.00</b>	<b>\$ 1,227,449.00</b>	<b>\$ 60,323.00</b>	<b>0.52%</b>

- ✓ Increase in Electric.
- ✓ Increase in Repairs.
- ✓ Added Small Equipment line item.
- ✓ Includes wastewater plant loan from GEFA.

**CITY OF CLEVELAND**  
**FYs 2025/2026 and 2026/2027**



**City of Cleveland**  
**FY 2026-2027**  
**Budget**  
**Summary**

**FY 2026-2027**  
**General Funds**  
**\$5,598,423.00**  
**Enterprise Funds**  
**\$3,548,258.00**  
**Total FY 2024-2025**  
**\$9,146,681.00**

**FY 2025-2026**  
**General Funds**  
**\$5,129,426.00**  
**Enterprise Funds**  
**\$3,135,175.00**  
**Total FY 2025-2026**  
**\$8,264,601.00**

# FY 2026-2027 PROPOSED BUDGET

## GENERAL FUND REVENUE

Account Number	Account Description	2026-2027	2025-2026	2025-2024
100-31-1100	Current Year Property Tax	403,988.00	735,000.00	621,000.00
100-31-1190	Pmt in Lieu of Tax/House Auth	20,000.00	17,000.00	12,000.00
100-31-1200	Previous Year Property Tax	2,000.00	2,000.00	0.00
100-31-1310	Vehicle Ad Valorem Tax	2,000.00	2,500.00	4,000.00
100-31-1315	TAVT (NEW VEH TAX)	80,000.00	72,000.00	72,000.00
100-31-1320	Mobile Home Tax	0.00	0.00	0.00
100-31-1340	Intangible Tax	0.00	0.00	0.00
100-31-1341	Intangible Recording Tax	18,000.00	14,000.00	8,400.00
100-31-1400	Prior Years Tax	0.00	0.00	0.00
100-31-1600	Real Estate Transfer Tax	9,000.00	7,900.00	7,900.00
100-31-1700	Franchise Tax/Electric	325,000.00	300,000.00	250,000.00
100-31-1730	Gas Tax Refund	0.00	0.00	0.00
100-31-1731	Franchise Tax/Gas	0.00	4,500.00	4,500.00
100-31-1750	Franchise Tax/Cable	0.00	0.00	3,400.00
100-31-1760	Franchise Tax/Telephone	16,000.00	20,000.00	17,000.00
100-31-3100	Sales Tax	1,700,341.00	1,650,817.00	1,574,277.00
100-31-3101	FLOST	0.00	0.00	0.00
100-31-4200	UNRESTRICTED REV- HOTEL/MOTEL (60% OF 5%	0.00	0.00	0.00
100-31-4202	BEER & WINE EXCISE TAX	200,000.00	184,000.00	184,000.00
100-31-4250	Distilled Spirits Alcoholic Beverage Exc	19,000.00	12,000.00	12,500.00
100-31-4300	Mixed Drink Excise Tax	15,000.00	15,000.00	12,500.00
100-31-6200	Premiums Tax	410,000.00	380,000.00	312,000.00
100-31-6300	Financial Institution Tax	38,000.00	35,000.00	31,000.00
100-31-6400	Occupational Tax	80,000.00	80,000.00	80,000.00
100-31-9110	Interest on Tax	100.00	400.00	400.00
100-31-9111	Penalty on Tax	0.00	300.00	300.00
100-31-9900	Occupational Tax Late Fee	100.00	200.00	200.00
100-32-1100	BEER & WINE PERMIT FEE	75,000.00	75,000.00	65,000.00
100-32-1101	PACKAGE STORE PERMIT	15,000.00	15,000.00	15,000.00
100-32-2210	Re-Zoning Fees	1,000.00	1,500.00	2,000.00
100-32-2950	Land Dist. Permit/Grading	500.00	500.00	1,000.00
100-32-3100	Building Permits	35,000.00	35,000.00	31,000.00
100-32-3101	CERTIFICATE OF OCCUPANCY PERMITS	1,500.00	2,000.00	2,000.00
100-32-3102	PLAN REVIEW FEES	3,000.00	3,000.00	3,000.00
100-32-3300	SHORT TERM RENTAL APPLICATION	100.00	0.00	0.00
100-32-3901	Accident Reports	1,500.00	1,500.00	2,000.00
100-33-1150	APPALACHIAN RDEO-REIMB GRANT	35,000.00	35,000.00	35,000.00
100-33-1151	CORONAVIRUS RELIEF FUND (FEDERAL MONEY)	0.00	0.00	0.00
100-33-1152	IG Grant GEMA Building Damage	0.00	0.00	0.00
100-33-1310	FEMA - ASSISTANCE TO FIREFIGHTER GRANT	0.00	0.00	1,062,000.00
100-33-4003	GFSTC GRANT-FIRE DEPARTMENT-TURNOUT GEAR	0.00	0.00	100.00
100-33-4101	LMIG REVENUE	68,000.00	55,000.00	55,000.00
100-33-4102	LMIG SAFETY-STREETS	0.00	0.00	0.00
100-33-4152	GBI BODY ARMOR GRANT	0.00	0.00	0.00
100-33-4153	GOV. OFFICE OF HWY SAFETY GRANT	12,000.00	12,000.00	11,855.00
100-33-4154	HOMEOWNER TAX RELIEF GRANT	0.00	0.00	0.00
100-33-6000	GMA Health Promotion Grant Income - Non	0.00	0.00	0.00
100-33-6002	WC FIRE AID AGREEMENT	40,000.00	40,000.00	40,000.00
100-33-7001	OPB 1st Responders GA ST funds	0.00	0.00	0.00

100-34-1100	Court Cost	0.00	0.00	500.00
100-34-1101	Bench Trial Fees	0.00	0.00	150.00
100-34-1105	Indigent Defense Appl Fee	0.00	0.00	100.00
100-34-1106	Publication Charge (DUI/Court)	0.00	0.00	100.00
100-34-1107	TECHNOLOGY FEE	0.00	0.00	0.00
100-34-1910	Election Fees	0.00	500.00	500.00
100-34-2201	Fire Protection Services	2,000.00	0.00	0.00
100-34-2900	CONTEMPT FEES	0.00	0.00	100.00
100-34-3000	CHARGES FOR SERVICES-POLICE	0.00	0.00	0.00
100-34-4110	Sanitation Collections	517,702.00	500,000.00	455,000.00
100-34-9300	Returned Check Fee	0.00	0.00	100.00
100-35-1100	Fines	85,000.00	70,000.00	67,500.00
100-35-1170	FIRST OFFENDER CHARGE	0.00	0.00	50.00
100-35-1400	Technology Fee	5,000.00	2,500.00	0.00
100-36-1000	Interest Income	30,000.00	30,000.00	30,000.00
100-38-1000	SUB STATION-BUILDING RENTAL INCOME	4,500.00	4,500.00	4,500.00
100-38-9000	Miscellaneous Income	10,000.00	10,000.00	10,000.00
100-38-9001	ADM SERVICES DUE FROM W&S FUND	0.00	0.00	0.00
100-38-9003	POLICE DEPT MISC INCOME	2,500.00	1,000.00	2,000.00
100-38-9004	CITY PARK BRICK PROGRAM	0.00	100.00	100.00
100-38-9005	INSURANCE PROCEEDS	0.00	0.00	0.00
100-38-9006	T-SHIRT SALES	0.00	0.00	0.00
100-38-9007	CREDIT CARD FEES	300.00	500.00	400.00
100-39-1200	TRANSFER UNRESERVED MOTEL TAX	0.00	0.00	0.00
100-39-1206	Transfer from Water/Sewer	240,000.00	200,000.00	190,125.00
100-39-1300	TRANSFER IN H/M UNRESTRICTED	12,000.00	17,000.00	16,875.00
100-39-1400	TRANSFER IN ARPA	0.00	0.00	1,000,000.00
100-39-2100	SALE OF ASSETS	0.00	0.00	0.00
100-39-4000	Fund Surplus	675,280.00	485,209.00	549,345.00
106-31-3101	FLOST	388,012.00	0.00	0.00
	<b>Total</b>	<b>5,598,423.00</b>	<b>5,129,426.00</b>	<b>6,859,777.00</b>

**GENERAL FUND EXPENDITURES**

Account Number	Account Description	2026-2027	2025-2026	2024-2025
100-1100-00-0000	Legislative	0.00	0.00	0.00
100-1100-51-1100	Salaries	56,400.00	0.00	0.00
100-1100-51-2200	Payroll Taxes-FICA/MC	4,512.00	0.00	0.00
100-1100-51-2400	Retirement	1,000.00	0.00	0.00
100-1100-51-2700	Workers Compensation Ins	4,500.00	0.00	0.00
100-1100-52-1300	Computer Software Support	12,000.00	0.00	0.00
100-1100-52-3201	Telephone	2,400.00	0.00	0.00
100-1100-52-3500	Travel	8,000.00	0.00	0.00
100-1100-52-3600	Dues and Fees	1,000.00	0.00	0.00
100-1100-52-3700	Education & Training	13,000.00	0.00	0.00
100-1100-53-1600	Small Equipment	0.00	0.00	0.00
	<b>Legislative Total</b>	<b>102,812.00</b>	<b>0.00</b>	<b>0.00</b>
100-1500-00-0000	Administration	0.00	0.00	0.00
100-1500-51-1100	Salaries	446,647.00	379,212.00	600,000.00
100-1500-51-1101	Salaries-Council Members	0.00	50,600.00	40,600.00
100-1500-51-1300	Overtime	1,500.00	1,500.00	1,500.00
100-1500-51-2200	Payroll Taxes-Fica/MC	37,965.00	32,233.00	48,000.00
100-1500-51-2400	Retirement	44,665.00	37,921.00	56,000.00
100-1500-51-2401	Retirement - Mayor/Council	0.00	1,000.00	1,000.00

100-1500-51-2410	PENSION PLAN EXPENSE	6,000.00	6,000.00	6,500.00
100-1500-51-2700	Workers Compensation Ins.	4,269.00	6,500.00	11,000.00
100-1500-51-2910	Health Insurance	67,469.00	48,580.00	85,000.00
100-1500-51-2920	Life Insurance	1,022.00	684.00	300.00
100-1500-51-2930	Employee Training	0.00	11,000.00	11,000.00
100-1500-51-2940	Medical Services-Employee	200.00	200.00	200.00
100-1500-51-2950	Clothing Allowance	0.00	0.00	0.00
100-1500-51-2960	Employee Bonds	700.00	700.00	600.00
100-1500-51-2970	Pension Plan Expense	0.00	0.00	0.00
100-1500-52-1000	CREDIT CARD FEES	500.00	500.00	1,000.00
100-1500-52-1201	Accounting Services	2,000.00	2,000.00	6,000.00
100-1500-52-1202	Audit Fees	22,000.00	20,000.00	20,000.00
100-1500-52-1203	Engineering Service	15,000.00	15,000.00	17,500.00
100-1500-52-1204	Contracted Pest Control	1,320.00	1,320.00	750.00
100-1500-52-1205	Legal Services	24,000.00	24,000.00	24,000.00
100-1500-52-1206	Contracted-WC Tax Comm	8,000.00	8,000.00	8,000.00
100-1500-52-1300	Computer Software Support	54,000.00	54,000.00	63,000.00
100-1500-52-1301	Computer support Mayor Council	0.00	0.00	0.00
100-1500-52-2140	Landscape Improvements	0.00	0.00	500.00
100-1500-52-2150	Mileage Reimbursement	1,000.00	1,000.00	1,000.00
100-1500-52-2160	Cemetery Fund	1,000.00	1,000.00	1,000.00
100-1500-52-2201	Repairs	6,000.00	6,000.00	6,000.00
100-1500-52-2203	Maintenance-Copier	4,000.00	3,000.00	2,400.00
100-1500-52-2205	Bldg/Property Maintenance	0.00	0.00	0.00
100-1500-52-2300	Oak Springs bldg main	0.00	1,000.00	1,000.00
100-1500-52-3101	Liability Insurance	57,000.00	55,000.00	55,188.00
100-1500-52-3201	Telephone	12,000.00	12,900.00	14,900.00
100-1500-52-3202	Telephone - Mayor/Council	0.00	0.00	0.00
100-1500-52-3300	Advertising	6,000.00	6,000.00	4,000.00
100-1500-52-3600	Dues and Fees	10,500.00	10,500.00	10,500.00
100-1500-52-3700	Education & Training	11,000.00	20,000.00	20,000.00
100-1500-52-3901	Other Donations/Tree City	750.00	750.00	750.00
100-1500-52-3903	Over/Short	100.00	100.00	100.00
100-1500-52-3904	Flowers/Memorials	1,000.00	1,000.00	1,000.00
100-1500-52-3905	Return Check Bank Fee	0.00	0.00	0.00
100-1500-52-3906	Economic Development	0.00	0.00	7,500.00
100-1500-52-3907	White Co Chamber	0.00	0.00	5,000.00
100-1500-52-3909	Employee and Community Relations	16,000.00	16,000.00	0.00
100-1500-52-3910	Family Connections	5,300.00	5,300.00	5,300.00
100-1500-52-3911	WC HISTORICAL SOCIETY	12,000.00	12,000.00	12,000.00
100-1500-52-3913	BUILDING AUTHORITY	0.00	0.00	0.00
100-1500-52-3914	DOWNTOWN DEVELOPMENT AUTHORITY	0.00	0.00	1,000.00
100-1500-52-4002	Elections	0.00	2,500.00	2,500.00
100-1500-52-4004	Zoning Board	0.00	0.00	2,700.00
100-1500-53-1100	Mayor-Council Supplies	0.00	0.00	0.00
100-1500-53-1101	Supplies	15,200.00	15,200.00	18,000.00
100-1500-53-1102	Computer Supplies	7,000.00	7,000.00	7,000.00
100-1500-53-1230	Electricity	15,000.00	14,000.00	13,000.00
100-1500-53-1231	Electricity-Street Lighting	0.00	0.00	75,000.00
100-1500-53-1270	Gasoline	2,000.00	3,000.00	3,000.00
100-1500-53-1600	SMALL EQUIPMENT	3,000.00	3,000.00	0.00
100-1500-53-1701	Postage	2,500.00	2,500.00	2,500.00
100-1500-53-1799	Miscellaneous	3,000.00	3,000.00	10,000.00
100-1500-54-0000	CAPITAL OUTLAY	0.00	0.00	0.00

100-1500-54-1100	LADDER TRUCK	0.00	0.00	0.00
100-1500-54-2001	Equipment	0.00	2,500.00	2,500.00
100-1500-54-2400	Computer Equipment	0.00	0.00	2,500.00
100-1500-57-2003	UNRESTRICTED EXPENSE (50% OF 3%)	0.00	0.00	4,000.00
100-1500-57-9000	Contingencies	0.00	2,500.00	2,500.00
100-1500-57-9100	Regional Library	28,250.00	6,000.00	6,000.00
100-1500-61-1500	TRANSFER TO ENTERPRISE FUND-WATER & SEWE	0.00	0.00	0.00
	<b>Admin Total</b>	<b>956,857.00</b>	<b>913,700.00</b>	<b>1,302,288.00</b>
100-1600-00-0000	Shop	0.00	0.00	0.00
100-1600-51-1100	Salaries	46,433.00	45,032.00	45,000.00
100-1600-51-1300	Overtime	1,800.00	1,800.00	800.00
100-1600-51-2200	Payroll Taxes-Fica/MC	3,947.00	3,828.00	3,600.00
100-1600-51-2400	Retirement	4,643.00	4,503.00	4,000.00
100-1600-51-2700	Workers Compensation Ins.	1,461.00	1,300.00	1,300.00
100-1600-51-2910	Health Insurance	16,868.00	15,193.00	13,600.00
100-1600-51-2920	Life Insurance	256.00	228.00	100.00
100-1600-51-2940	Medical Services-Employee	0.00	50.00	50.00
100-1600-51-2950	Clothing Allowance	400.00	400.00	400.00
100-1600-52-1205	Legal Services	0.00	0.00	0.00
100-1600-52-1300	Computer Software Support	2,400.00	2,400.00	2,305.00
100-1600-52-2201	Repairs	2,000.00	2,000.00	2,000.00
100-1600-52-2205	Bldg/Property Maintenance	2,500.00	2,500.00	2,500.00
100-1600-52-3201	Telephone	4,000.00	3,800.00	3,800.00
100-1600-53-1101	Supplies	8,500.00	8,500.00	9,500.00
100-1600-53-1104	Tires	3,000.00	3,000.00	500.00
100-1600-53-1230	Electricity	3,000.00	3,500.00	2,760.00
100-1600-53-1270	Gasoline	3,000.00	1,000.00	0.00
100-1600-53-1280	Heat	0.00	0.00	1,000.00
100-1600-53-1600	SMALL EQUIPMENT	2,500.00	2,500.00	0.00
100-1600-53-1799	Miscellaneous	0.00	0.00	0.00
100-1600-54-0000	CAPITAL OUTLAY	0.00	0.00	0.00
100-1600-54-2001	Equipment	0.00	0.00	2,500.00
	<b>Shop Total</b>	<b>106,708.00</b>	<b>101,534.00</b>	<b>95,715.00</b>
100-2650-00-0000	City Court	0.00	0.00	0.00
100-2650-51-1100	Salaries	81,286.00	75,101.00	67,399.00
100-2650-51-1103	Salaries-City Judge	16,545.00	16,545.00	15,000.00
100-2650-51-1300	Overtime	0.00	0.00	0.00
100-2650-51-2200	Payroll Taxes-Fica/MC	6,909.00	6,384.00	6,000.00
100-2650-51-2400	Retirement	8,129.00	7,510.00	6,740.00
100-2650-51-2700	Workers Compensation Ins.	1,595.00	1,050.00	1,050.00
100-2650-51-2910	Health Insurance	16,868.00	15,193.00	13,600.00
100-2650-51-2920	Life Insurance	255.00	228.00	50.00
100-2650-51-2930	Employee Training	4,000.00	3,000.00	1,000.00
100-2650-51-2931	Judges Training	1,000.00	1,100.00	1,000.00
100-2650-51-2940	Medical Services-Employee	0.00	0.00	0.00
100-2650-52-1205	Legal Services	0.00	0.00	0.00
100-2650-52-1210	Solicitor's Pay	13,800.00	13,800.00	13,800.00
100-2650-52-1211	Prison Board	6,000.00	6,000.00	10,000.00
100-2650-52-1212	Court Appointed Attorney	13,800.00	13,800.00	13,800.00
100-2650-52-1213	Court Reporter	3,600.00	3,600.00	3,600.00
100-2650-52-1214	Court Interpreter	800.00	800.00	600.00
100-2650-52-1215	Witness Fees	300.00	300.00	300.00
100-2650-52-1217	SSL SERVICES	150.00	150.00	200.00
100-2650-52-1300	Computer Software Support	7,000.00	8,200.00	8,200.00

100-2650-52-2130	Janitorial	0.00	0.00	0.00
100-2650-52-2201	Repairs	700.00	700.00	700.00
100-2650-52-2205	Bldg/Property Maintenance	0.00	0.00	0.00
100-2650-52-3201	Telephone	1,300.00	1,300.00	1,200.00
100-2650-52-3600	Dues and Fees	900.00	900.00	200.00
100-2650-52-3700	Education & Training	0.00	0.00	0.00
100-2650-53-1101	Supplies	2,000.00	1,500.00	1,500.00
100-2650-53-1600	SMALL EQUIPMENT	2,000.00	2,500.00	0.00
100-2650-53-1701	Postage	250.00	250.00	200.00
100-2650-53-1705	Prisoner Medical Expenses	300.00	300.00	300.00
100-2650-53-1799	Miscellaneous	0.00	0.00	0.00
100-2650-54-2400	Computer Equipment	0.00	0.00	2,500.00
<b>Municipal Court Total</b>		<b>189,487.00</b>	<b>180,211.00</b>	<b>168,939.00</b>
100-3200-00-0000	Police	0.00	0.00	0.00
100-3200-51-1100	Salaries	1,372,536.00	1,286,368.00	1,261,145.00
100-3200-51-1300	Overtime	32,000.00	25,000.00	25,000.00
100-3200-51-2200	Payroll Taxes-Fica/MC	116,666.00	109,341.00	100,891.00
100-3200-51-2400	Retirement	137,254.00	128,637.00	126,145.00
100-3200-51-2700	Workers Compensation Ins.	33,690.00	30,000.00	30,000.00
100-3200-51-2910	Health Insurance	303,610.00	258,284.00	230,480.00
100-3200-51-2920	Life Insurance	4,597.00	3,876.00	950.00
100-3200-51-2930	Employee Training	12,000.00	12,000.00	9,500.00
100-3200-51-2940	Medical Services-Employee	600.00	600.00	600.00
100-3200-51-2950	Clothing Allowance	14,000.00	14,000.00	12,000.00
100-3200-51-2960	Employee Bonds	175.00	175.00	175.00
100-3200-52-1205	Legal Services	0.00	0.00	0.00
100-3200-52-1300	Computer Software Support	90,000.00	99,000.00	76,000.00
100-3200-52-2201	Repairs	16,500.00	16,500.00	16,500.00
100-3200-52-2202	Maintenance/Labor	0.00	0.00	0.00
100-3200-52-2203	Maintenance-Copier	2,000.00	2,000.00	2,000.00
100-3200-52-2204	Maintenance-Police Dept.	2,000.00	2,000.00	2,690.00
100-3200-52-3201	Telephone	24,000.00	24,000.00	25,000.00
100-3200-52-3300	Advertising	0.00	0.00	0.00
100-3200-52-3600	Dues and Fees	2,500.00	2,500.00	2,000.00
100-3200-52-3700	Education & Training	0.00	0.00	0.00
100-3200-53-1101	Supplies	18,000.00	18,000.00	20,000.00
100-3200-53-1102	Computer Supplies	10,000.00	8,911.02	10,000.00
100-3200-53-1103	Radios	0.00	0.00	3,000.00
100-3200-53-1104	Tires	7,000.00	7,000.00	7,000.00
100-3200-53-1230	Electricity	10,000.00	10,000.00	8,000.00
100-3200-53-1270	Gasoline	50,000.00	50,000.00	52,000.00
100-3200-53-1701	Postage	600.00	600.00	400.00
100-3200-53-1799	Miscellaneous	2,750.00	4,063.98	500.00
100-3200-54-0000	CAPITAL OUTLAY	0.00	0.00	0.00
100-3200-54-2400	Computer Equipment	0.00	0.00	0.00
<b>Police Total</b>		<b>2,262,478.00</b>	<b>2,112,856.00</b>	<b>2,021,976.00</b>
100-3500-00-0000	Fire Department	0.00	0.00	0.00
100-3500-51-1100	Salaries	604,881.00	486,229.00	426,229.00
100-3500-51-1104	fireman pay (1099)	0.00	0.00	0.00
100-3500-51-1300	Overtime	15,000.00	5,000.00	5,000.00
100-3500-51-2200	Payroll Taxes-Fica/MC	51,415.00	41,329.47	35,000.00
100-3500-51-2400	Retirement	33,554.00	24,000.00	18,000.00
100-3500-51-2700	Workers Compensation Ins.	16,603.00	15,000.00	15,000.00
100-3500-51-2910	Health Insurance	85,000.00	60,773.00	40,000.00

100-3500-51-2920	Life Insurance	1,100.00	912.00	144.00
100-3500-51-2930	Employee Training	10,000.00	7,491.53	0.00
100-3500-51-2950	Clothing Allowance	12,000.00	10,000.00	10,000.00
100-3500-52-1205	Legal Services	0.00	0.00	0.00
100-3500-52-1207	Professional Services	10,000.00	0.00	0.00
100-3500-52-1300	Computer Software Support	24,000.00	18,000.00	19,400.00
100-3500-52-2201	Repairs	15,000.00	26,000.00	16,000.00
100-3500-52-2202	Maintenance/Labor	9,500.00	10,000.00	5,000.00
100-3500-52-2205	Bldg/Property Maintenance	0.00	0.00	0.00
100-3500-52-2300	Oak Springs bldg main	0.00	6,000.00	12,000.00
100-3500-52-2305	FIRE TRUCK STORAGE	0.00	0.00	0.00
100-3500-52-3101	Liability Insurance	7,500.00	7,000.00	9,000.00
100-3500-52-3201	Telephone	7,200.00	7,200.00	2,200.00
100-3500-52-3300	Advertising	0.00	0.00	0.00
100-3500-52-3904	Flowers/Memorials	0.00	0.00	0.00
100-3500-53-1101	Supplies	25,000.00	29,000.00	20,000.00
100-3500-53-1104	Tires	3,000.00	3,000.00	0.00
100-3500-53-1230	Electricity	15,000.00	15,000.00	1,200.00
100-3500-53-1231	Electricity-Street Lighting	0.00	0.00	0.00
100-3500-53-1270	Gasoline	12,000.00	13,000.00	8,000.00
100-3500-53-1280	Heat	0.00	1,000.00	1,000.00
100-3500-53-1600	Medical Equipment	10,000.00	0.00	0.00
100-3500-53-1701	Postage	0.00	150.00	50.00
100-3500-53-1799	Miscellaneous	0.00	0.00	0.00
100-3500-54-0000	CAPITAL OUTLAY	0.00	0.00	2,060,000.00
100-3500-54-2001	Equipment	0.00	0.00	0.00
100-3500-54-2400	Computer Equipment	0.00	0.00	0.00
100-3500-57-9000	Contingencies	0.00	4,000.00	4,000.00
	<b>Fire Total</b>	<b>967,753.00</b>	<b>790,085.00</b>	<b>2,707,223.00</b>
100-4200-00-0000	Streets	0.00	0.00	0.00
100-4200-51-0000	PERSONAL SERVICES & EMP BENEFITS	0.00	0.00	0.00
100-4200-51-1100	Salaries	42,685.00	41,276.00	38,626.00
100-4200-51-1300	Overtime	3,000.00	3,750.00	3,000.00
100-4200-51-2200	Payroll Taxes-Fica/MC	3,628.00	3,508.00	3,090.00
100-4200-51-2400	Retirement	4,269.00	4,128.00	3,863.00
100-4200-51-2700	Workers Compensation Ins.	2,870.00	2,800.00	2,800.00
100-4200-51-2910	Health Insurance	16,868.00	15,193.00	13,558.00
100-4200-51-2920	Life Insurance	256.00	228.00	50.00
100-4200-51-2930	Employee Training	0.00	150.00	150.00
100-4200-51-2940	Medical Services-Employee	0.00	100.00	100.00
100-4200-51-2950	Clothing Allowance	400.00	400.00	400.00
100-4200-52-1205	Legal Services	0.00	0.00	0.00
100-4200-52-1300	Computer Software Support	200.00	200.00	0.00
100-4200-52-1400	Contract Svc-Prison Workers	4,000.00	8,000.00	9,500.00
100-4200-52-2201	Repairs	10,000.00	8,000.00	7,500.00
100-4200-52-2210	2019 LMIG MONEY-STREET	0.00	0.00	0.00
100-4200-52-2211	2020 LMIG MONEY/STREET REPAIRS	0.00	0.00	55,000.00
100-4200-52-2212	LMIG SAFETY	0.00	0.00	0.00
100-4200-52-3201	Telephone	1,000.00	1,224.00	550.00
100-4200-53-1101	Supplies	8,000.00	7,200.00	6,620.00
100-4200-53-1104	Tires	3,000.00	3,000.00	1,000.00
100-4200-53-1230	Electricity	600.00	600.00	600.00
100-4200-53-1231	Electricity-Street Lighting	95,000.00	95,000.00	0.00
100-4200-53-1270	Gasoline	6,500.00	6,000.00	5,500.00

100-4200-53-1600	SMALL EQUIPMENT	2,500.00	2,500.00	0.00
100-4200-53-1799	Miscellaneous	0.00	0.00	0.00
100-4200-54-0000	CAPITAL OUTLAY	0.00	0.00	0.00
100-4200-54-2001	Equipment	0.00	0.00	2,500.00
	<b>Street Total</b>	<b>204,776.00</b>	<b>203,257.00</b>	<b>154,407.00</b>
100-4300-00-0000	Sanitation	0.00	0.00	0.00
100-4300-51-1100	Salaries	138,635.00	134,160.00	128,000.00
100-4300-51-1300	Overtime	3,000.00	4,000.00	6,000.00
100-4300-51-2200	Payroll Taxes-Fica/MC	10,864.00	11,404.00	11,189.00
100-4300-51-2400	Retirement	13,864.00	13,416.00	12,900.00
100-4300-51-2700	Workers Compensation Ins.	13,867.00	12,000.00	12,000.00
100-4300-51-2910	Health Insurance	33,735.00	30,386.00	27,115.00
100-4300-51-2920	Life Insurance	511.00	456.00	100.00
100-4300-51-2930	Employee Training	0.00	0.00	0.00
100-4300-51-2940	Medical Services-Employee	0.00	100.00	100.00
100-4300-51-2950	Clothing Allowance	750.00	750.00	750.00
100-4300-52-1205	Legal Services	0.00	0.00	0.00
100-4300-52-1300	Computer Software Support	0.00	175.00	175.00
100-4300-52-2201	Repairs	10,000.00	15,000.00	12,000.00
100-4300-52-3201	Telephone	1,000.00	1,000.00	1,200.00
100-4300-52-3902	Landfill Tipping Fees	150,000.00	140,000.00	144,000.00
100-4300-53-1101	Supplies	5,000.00	7,000.00	9,000.00
100-4300-53-1104	Tires	4,000.00	4,000.00	2,500.00
100-4300-53-1230	Electricity	3,000.00	4,500.00	2,500.00
100-4300-53-1270	Gasoline	16,000.00	16,000.00	15,600.00
100-4300-54-0000	CAPITAL OUTLAY	0.00	25,000.00	0.00
100-4300-57-9000	Contingencies	0.00	2,500.00	2,000.00
	<b>Sanitation Total</b>	<b>404,226.00</b>	<b>421,847.00</b>	<b>387,129.00</b>
100-6200-00-0000	City Park	0.00	0.00	0.00
100-6200-52-2201	Repairs	3,000.00	2,000.00	2,000.00
100-6200-52-3102	Property Lease Insurance	8,000.00	6,500.00	5,200.00
100-6200-53-1101	Supplies	2,000.00	2,000.00	2,000.00
100-6200-53-1230	Electricity	9,000.00	8,600.00	6,900.00
100-6200-53-1799	Miscellaneous	2,000.00	0.00	0.00
100-6200-54-0000	CAPITAL OUTLAY	0.00	3,000.00	3,000.00
100-6200-54-2501	Playground Equipment	0.00	2,000.00	2,000.00
100-6200-57-9000	Contingencies	0.00	1,000.00	1,000.00
	<b>City Park Total</b>	<b>24,000.00</b>	<b>25,100.00</b>	<b>22,100.00</b>
100-7410-00-0000	ECONOMIC DEVELOPMENT	0.00	0.00	0.00
100-7410-51-1100	Salaries	229,059.00	227,844.00	0.00
100-7410-51-1300	Overtime	3,000.00	4,643.00	0.00
100-7410-51-2200	Payroll Taxes-Fica/MC	19,470.00	19,366.00	0.00
100-7410-51-2400	Retirement	22,906.00	22,784.00	0.00
100-7410-51-2700	Workers Compensation Ins.	4,403.00	4,500.00	0.00
100-7410-51-2910	Health Insurance	46,385.00	45,579.00	0.00
100-7410-51-2920	Life Insurance	703.00	684.00	0.00
100-7410-51-2930	Employee Training	4,000.00	3,250.00	0.00
100-7410-52-1300	Computer Software Support	8,400.00	9,000.00	0.00
100-7410-52-3201	Telephone	2,200.00	2,936.00	0.00
100-7410-52-3600	Dues and Fees	1,000.00	850.00	0.00
100-7410-52-3906	Economic Development	6,000.00	7,500.00	0.00
100-7410-52-3907	White Co Chamber	5,000.00	5,000.00	0.00
100-7410-52-3914	DOWNTOWN DEVELOPMENT AUTHORITY	7,300.00	5,600.00	0.00
100-7410-52-4004	Planning and Zoning Board	9,000.00	9,000.00	0.00

100-7410-53-1101	Supplies	2,500.00	3,300.00	0.00
100-7410-53-1104	Tires	1,000.00	2,000.00	0.00
100-7410-53-1270	Gasoline	2,000.00	2,000.00	0.00
100-7410-53-1600	SMALL EQUIPMENT	5,000.00	5,000.00	0.00
<b>Economic Development Totals</b>		<b>379,326.00</b>	<b>380,836.00</b>	<b>0.00</b>
<b>TOTAL</b>		<b>5,598,423.00</b>	<b>5,129,426.00</b>	<b>6,859,777.00</b>

**CONFISCATED REVENUE**

Account Number	Account Description	2026-2027	2025-2026	2025-2024
210-35-1320	CONFISCATED FUND REVENUE	2,500.00	2,700.00	2,500.00
210-36-1000	Interest Income	36.00	48.00	120.00
210-39-4000	Fund Surplus	3,724.00	5,500.00	0.00
<b>TOTAL</b>		<b>6,260.00</b>	<b>8,248.00</b>	<b>2,620.00</b>

**CONFISCATED FUNDS EXPENDITURES**

Account Number	Account Description	2026-2027	2025-2026	2024-2025
210-3200-53-1101	Supplies	6,260.00	8,248.00	2,620.00
<b>TOTAL</b>		<b>6,260.00</b>	<b>8,248.00</b>	<b>2,620.00</b>

\*\*\*FUND CAN ONLY BE USED FOR POLICE EQUIPMENT AND RELATED ITEMS  
 THIS IS NOT A PART OF THE GENERAL FUND REVENUES OR A PART OF THE  
 POLICE DEPARTMENT EXPENDITURES IN THE GENERAL FUND BUDGET\*\*\*

**HOTEL MOTEL REVENUE**

Account Number	Account Description	2026-2027	2025-2026	2025-2024
275-31-4100	REVENUE HOTEL/MOTEL (50% OF 3%)	6,562.00	5,625.00	7,500.00
275-31-4101	REVENUE HOTEL/MOTEL (40% OF 5%)	8,750.00	7,500.00	10,000.00
275-31-4102	RESTRICTED REVENUE HOTEL/MOTEL (50% OF 3	6,563.00	5,625.00	7,500.00
275-31-4200	UNRESTRICTED REV- HOTEL/MOTEL (60% OF 5%	13,125.00	11,250.00	15,000.00
275-36-1005	INTEREST INCOME - HOTEL/MOTEL	1,500.00	0.00	0.00
275-39-4000	Fund Surplus	8,838.00	25,000.00	0.00
<b>TOTAL</b>		<b>45,338.00</b>	<b>55,000.00</b>	<b>40,000.00</b>

**HOTEL MOTEL EXPENDITURES**

Account Number	Account Description	2026-2027	2025-2026	2025-2024
275-6110-61-1202	Tranfer to DDA	6,900.00	5,000.00	0.00
275-6200-52-2205	Bldg/Property Maintenance	10,000.00	10,000.00	10,000.00
275-6200-53-1101	Supplies	0.00	0.00	0.00
275-6200-54-2001	Equipment	0.00	10,000.00	0.00
275-7540-61-1200	Transfer to General Fund	13,125.00	16,875.00	16,875.00
275-7540-61-1201	TRANSFER-RESTRICTED TO DMOS	0.00	0.00	0.00
275-7560-53-1700	TOURISM-CHAMBER (40% OF 5%)	0.00	0.00	0.00
275-7560-53-1706	TOURISM EXP-CHAMBER (50% OF 3%)	6,563.00	5,625.00	5,625.00
275-7560-53-1708	TOURISM EXP-CHAMBER (40% OF 5%)	8,750.00	7,500.00	7,500.00
275-7560-53-1799	Miscellaneous	0.00	0.00	0.00
<b>TOTAL</b>		<b>45,338.00</b>	<b>55,000.00</b>	<b>40,000.00</b>

**WATER REVENUE**

Account Number	Account Description	2026-2027	2025-2026	2025-2024
505-34-4210	Water Revenue	1,343,269.00	1,243,768.00	1,162,400.00
505-34-4211	Late Fees	39,000.00	37,943.00	39,427.00
505-34-4212	Reconnect Fees	9,000.00	9,300.00	6,051.00
505-34-4213	Water System Connection Fee	40,000.00	18,457.00	12,000.00
505-34-4217	Leak Protection Revenue	42,853.00	42,853.00	35,000.00
505-34-4255	Sewer Revenue	1,564,372.00	1,409,603.00	1,317,386.00
505-34-4257	Sewer System Connection Fee	14,000.00	14,000.00	12,000.00
505-34-9300	Returned Check Fee	1,100.00	1,100.00	600.00
505-36-1000	Interest Income	80,000.00	123,547.00	80,000.00
505-36-1002	Interest Income-ARC	0.00	0.00	0.00
505-38-9000	Miscellaneous Income	5,000.00	11,731.00	2,000.00
505-39-1000	TRANSFERS IN	0.00	0.00	0.00
505-39-4000	Fund Surplus	409,664.00	222,873.00	400,000.00
	<b>TOTAL</b>	<b>3,548,258.00</b>	<b>3,135,175.00</b>	<b>3,066,864.00</b>

**WATER EXPENDITURES**

Account Number	Account Description	2026-2027	2025-2026	2025-2024
505-4400-51-1100	Salaries	496,312.00	453,143.00	453,143.00
505-4400-51-1300	Overtime	15,000.00	30,000.00	30,000.00
505-4400-51-2200	Payroll Taxes-Fica/MC	42,187.00	41,067.00	36,251.00
505-4400-51-2400	Retirement	43,017.00	48,314.00	48,314.00
505-4400-51-2410	PENSION PLAN EXPENSE	3,800.00	3,800.00	3,800.00
505-4400-51-2700	Workers Compensation Ins.	12,653.00	18,000.00	18,720.00
505-4400-51-2910	Health Insurance	122,288.00	82,290.00	84,000.00
505-4400-51-2920	Life Insurance	1,852.00	1,235.00	350.00
505-4400-51-2930	Employee Training	3,000.00	3,000.00	1,500.00
505-4400-51-2940	Medical Services-Employee	400.00	400.00	400.00
505-4400-51-2950	Clothing Allowance	3,000.00	3,000.00	3,000.00
505-4400-51-2970	Pension Plan Expense	0.00	0.00	0.00
505-4400-52-1000	CREDIT CARD FEES	36,000.00	18,500.00	18,500.00
505-4400-52-1201	Accounting Services	2,000.00	2,000.00	2,000.00
505-4400-52-1202	Audit Fees	17,000.00	15,000.00	15,000.00
505-4400-52-1203	Engineering Service	25,000.00	25,000.00	25,000.00
505-4400-52-1205	Legal Services	10,000.00	5,000.00	4,000.00
505-4400-52-1207	Professional Services	8,000.00	2,000.00	2,000.00
505-4400-52-1300	Computer Software Support	70,000.00	70,000.00	61,380.00
505-4400-52-1400	Contract Svc-Prison Workers	23,200.00	23,200.00	20,500.00
505-4400-52-2150	Mileage Reimbursement	300.00	300.00	300.00
505-4400-52-2201	Repairs	70,000.00	70,000.00	60,000.00
505-4400-52-2202	Maintenance/Labor	3,000.00	3,000.00	2,500.00
505-4400-52-2203	Maintenance-Copier	0.00	0.00	0.00
505-4400-52-2205	Bldg/Property Maintenance	0.00	0.00	0.00
505-4400-52-3101	Liability Insurance	121,000.00	118,000.00	117,823.00
505-4400-52-3201	Telephone	9,000.00	9,000.00	7,100.00
505-4400-52-3300	Advertising	2,500.00	2,500.00	1,500.00
505-4400-52-3600	Dues and Fees	13,000.00	13,000.00	12,000.00
505-4400-52-3903	Over/Short	100.00	100.00	100.00
505-4400-52-3905	Return Check Bank Fee	200.00	200.00	200.00
505-4400-53-1101	Supplies	65,000.00	65,000.00	50,000.00
505-4400-53-1102	Computer Supplies	5,000.00	5,000.00	2,500.00

505-4400-53-1104	Tires	4,000.00	4,000.00	2,000.00
505-4400-53-1107	RADIO READ METERS	60,000.00	70,000.00	80,000.00
505-4400-53-1110	CHEMICALS-WATER	39,000.00	26,000.00	20,000.00
505-4400-53-1230	Electricity	100,000.00	100,000.00	70,000.00
505-4400-53-1270	Gasoline	25,000.00	30,000.00	25,000.00
505-4400-53-1501	Water	270,000.00	264,000.00	360,000.00
505-4400-53-1600	SMALL EQUIPMENT	5,000.00	10,000.00	0.00
505-4400-53-1701	Postage	3,500.00	3,500.00	4,700.00
505-4400-53-1799	Miscellaneous	2,500.00	2,500.00	2,500.00
505-4400-54-0000	CAPITAL OUTLAY	45,000.00	45,000.00	45,000.00
505-4400-54-1301	Office Improvements	0.00	1,000.00	1,000.00
505-4400-54-1403	New Line Materials	250,000.00	18,000.00	18,000.00
505-4400-54-2001	Equipment	30,000.00	40,000.00	50,000.00
505-4400-54-2002	New Well Expense	15,000.00	15,000.00	15,000.00
505-4400-54-2004	Hydrant New/Replacements	8,000.00	8,000.00	8,000.00
505-4400-54-2400	Computer Equipment	0.00	0.00	0.00
505-4400-56-1000	Depreciation Expense	0.00	0.00	0.00
505-4400-61-1100	Transfer to General Fund	240,000.00	200,000.00	191,000.00
	<b>Water Total</b>	<b>2,320,809.00</b>	<b>1,968,049.00</b>	<b>1,974,081.00</b>
505-4500-00-0000	Sewer	0.00	0.00	0.00
505-4500-51-1100	Salaries	383,459.00	370,000.00	370,000.00
505-4500-51-1300	Overtime	30,000.00	12,000.00	10,000.00
505-4500-51-2200	Payroll Taxes-Fica/MC	32,594.00	32,470.00	30,400.00
505-4500-51-2400	Retirement	38,346.00	37,000.00	38,000.00
505-4500-51-2700	Workers Compensation Ins.	11,480.00	14,500.00	14,500.00
505-4500-51-2910	Health Insurance	101,204.00	82,290.00	60,000.00
505-4500-51-2920	Life Insurance	1,533.00	1,235.00	300.00
505-4500-51-2930	Employee Training	3,000.00	3,000.00	2,500.00
505-4500-51-2940	Medical Services-Employee	300.00	300.00	300.00
505-4500-51-2950	Clothing Allowance	3,000.00	3,000.00	3,000.00
505-4500-52-1100	ADM Cost (WCWA)	0.00	0.00	0.00
505-4500-52-1203	Engineering Service	35,000.00	35,000.00	35,000.00
505-4500-52-1205	Legal Services	10,000.00	5,000.00	2,000.00
505-4500-52-1300	Computer Software Support	20,000.00	20,000.00	10,500.00
505-4500-52-1400	Contract Svc-Prison Workers	21,550.00	21,550.00	19,000.00
505-4500-52-2201	Repairs	40,000.00	40,000.00	30,000.00
505-4500-52-2202	Maintenance/Labor	5,000.00	5,000.00	5,000.00
505-4500-52-2203	Maintenance-Copier	0.00	1,000.00	1,000.00
505-4500-52-3201	Telephone	10,000.00	10,000.00	7,000.00
505-4500-52-3300	Advertising	500.00	500.00	500.00
505-4500-52-3600	Dues and Fees	150.00	150.00	150.00
505-4500-53-1101	Supplies	35,000.00	30,000.00	25,000.00
505-4500-53-1104	Tires	4,000.00	4,000.00	2,000.00
505-4500-53-1110	CHEMICALS-WATER	0.00	0.00	0.00
505-4500-53-1112	CHEMICALS - SEWER	45,000.00	45,000.00	55,000.00
505-4500-53-1113	LAB SUPPLIES - SEWER	15,000.00	10,500.00	10,500.00
505-4500-53-1230	Electricity	120,000.00	130,000.00	125,000.00
505-4500-53-1231	Electricity-Street Lighting	0.00	1,000.00	1,000.00
505-4500-53-1270	Gasoline	7,000.00	6,000.00	6,000.00
505-4500-53-1501	Water	900.00	800.00	800.00
505-4500-53-1600	SMALL EQUIPMENT	5,000.00	10,000.00	0.00
505-4500-53-1701	Postage	1,000.00	1,000.00	1,000.00
505-4500-53-1799	Miscellaneous	2,500.00	2,500.00	5,000.00
505-4500-54-0000	CAPITAL OUTLAY	25,000.00	25,000.00	25,000.00

505-4500-54-1302	Plant Updates/Repairs	4,000.00	4,000.00	4,000.00
505-4500-54-1403	New Line Materials	25,000.00	25,000.00	25,000.00
505-4500-54-1405	129 N SEWER PROJECT	0.00	0.00	0.00
505-4500-54-2001	Equipment	15,000.00	15,000.00	15,000.00
505-4500-54-2400	Computer Equipment	0.00	0.00	0.00
505-4500-57-9300	Fines (EDP)	50,000.00	10,000.00	1,000.00
505-4500-58-1002	TRUELOVE SEWER RELIEF LINE LOAN PYMT	74,679.00	73,333.00	71,360.00
505-4500-58-1003	129 N SEWER PROJECT	23,422.00	22,951.00	22,264.00
505-4500-58-1004	WASTEWATER PLANT LOAN	0.00	30,000.00	30,000.00
505-4500-58-2300	INTEREST EXPENSE	12,550.00	13,895.00	15,869.00
505-4500-58-2301	GEFA 4 LOAN-NEW SEWER PLANT INT	9,600.00	7,000.00	6,000.00
505-4500-58-2303	INTEREST EXPENSE - GEFA #3 CW15013	5,682.00	6,152.00	6,840.00
<b>Sewer Totals</b>		<b>1,227,449.00</b>	<b>1,167,126.00</b>	<b>1,092,783.00</b>
<b>Total</b>		<b>3,548,258.00</b>	<b>3,135,175.00</b>	<b>3,066,864.00</b>

Account Number	Account Description	2026-2027	2025-2026	2025-2024
100-31-1100	Current Year Property Tax	403,988.00	735,000.00	621,000.00
100-31-1190	Pmt in Lieu of Tax/House Auth	20,000.00	17,000.00	12,000.00
100-31-1200	Previous Year Property Tax	2,000.00	2,000.00	0.00
100-31-1310	Vehicle Ad Valorem Tax	2,000.00	2,500.00	4,000.00
100-31-1315	TAVT (NEW VEH TAX)	80,000.00	72,000.00	72,000.00
100-31-1320	Mobile Home Tax	0.00	0.00	0.00
100-31-1340	Intangible Tax	0.00	0.00	0.00
100-31-1341	Intangible Recording Tax	18,000.00	14,000.00	8,400.00
100-31-1400	Prior Years Tax	0.00	0.00	0.00
100-31-1600	Real Estate Transfer Tax	9,000.00	7,900.00	7,900.00
100-31-1700	Franchise Tax/Electric	325,000.00	300,000.00	250,000.00
100-31-1730	Gas Tax Refund	0.00	0.00	0.00
100-31-1731	Franchise Tax/Gas	0.00	4,500.00	4,500.00
100-31-1750	Franchise Tax/Cable	0.00	0.00	3,400.00
100-31-1760	Franchise Tax/Telephone	16,000.00	20,000.00	17,000.00
100-31-3100	Sales Tax	1,700,341.00	1,650,817.00	1,574,277.00
100-31-3101	FLOST	0.00	0.00	0.00
100-31-4200	UNRESTRICTED REV- HOTEL/MOTEL (60% OF 5%	0.00	0.00	0.00
100-31-4202	BEER & WINE EXCISE TAX	200,000.00	184,000.00	184,000.00
100-31-4250	Distilled Spirits Alcoholic Beverage Exc	19,000.00	12,000.00	12,500.00
100-31-4300	Mixed Drink Excise Tax	15,000.00	15,000.00	12,500.00
100-31-6200	Premiums Tax	410,000.00	380,000.00	312,000.00
100-31-6300	Financial Institution Tax	38,000.00	35,000.00	31,000.00
100-31-6400	Occupational Tax	80,000.00	80,000.00	80,000.00
100-31-9110	Interest on Tax	100.00	400.00	400.00
100-31-9111	Penalty on Tax	0.00	300.00	300.00
100-31-9900	Occupational Tax Late Fee	100.00	200.00	200.00
100-32-1100	BEER & WINE PERMIT FEE	75,000.00	75,000.00	65,000.00
100-32-1101	PACKAGE STORE PERMIT	15,000.00	15,000.00	15,000.00
100-32-2210	Re-Zoning Fees	1,000.00	1,500.00	2,000.00
100-32-2950	Land Dist. Permit/Grading	500.00	500.00	1,000.00
100-32-3100	Building Permits	35,000.00	35,000.00	31,000.00
100-32-3101	CERTIFICATE OF OCCUPANCY PERMITS	1,500.00	2,000.00	2,000.00
100-32-3102	PLAN REVIEW FEES	3,000.00	3,000.00	3,000.00
100-32-3300	SHORT TERM RENTAL APPLICATION	0.00	0.00	0.00
100-32-3901	Accident Reports	1,500.00	1,500.00	2,000.00
100-33-1150	APPALACHIAN RDEO-REIMB GRANT	35,000.00	35,000.00	35,000.00
100-33-1151	CORONAVIRUS RELIEF FUND (FEDERAL MONEY)	0.00	0.00	0.00
100-33-1152	IG Grant GEMA Building Damage	0.00	0.00	0.00
100-33-1310	FEMA - ASSISTANCE TO FIREFIGHTER GRANT	0.00	0.00	1,062,000.00
100-33-4003	GFSTC GRANT-FIRE DEPARTMENT-TURNOUT GEAR	0.00	0.00	100.00
100-33-4101	LMIG REVENUE	68,000.00	55,000.00	55,000.00
100-33-4102	LMIG SAFTEY-STREETS	0.00	0.00	0.00
100-33-4152	GBI BODY ARMOR GRANT	0.00	0.00	0.00
100-33-4153	GOV. OFFICE OF HWY SAFTEY GRANT	12,000.00	12,000.00	11,855.00
100-33-4154	HOMEOWNER TAX RELIEF GRANT	0.00	0.00	0.00
100-33-6000	GMA Health Promotion Grant Income - Non	0.00	0.00	0.00
100-33-6002	WC FIRE AID AGREEMENT	40,000.00	40,000.00	40,000.00
100-33-7001	OPB 1st Responders GA ST funds	0.00	0.00	0.00
100-34-1100	Court Cost	0.00	0.00	500.00
100-34-1101	Bench Trial Fees	0.00	0.00	150.00
100-34-1105	Indigent Defense Appl Fee	0.00	0.00	100.00
100-34-1106	Publication Charge (DUI/Court)	0.00	0.00	100.00
100-34-1107	TECHNOLOGY FEE	0.00	0.00	0.00
100-34-1910	Election Fees	0.00	500.00	500.00
100-34-2201	Fire Protection Services	2,000.00	0.00	0.00
100-34-2900	CONTEMPT FEES	0.00	0.00	100.00
100-34-3000	CHARGES FOR SERVICES-POLICE	0.00	0.00	0.00
100-34-4110	Sanitation Collections	517,702.00	500,000.00	455,000.00
100-34-9300	Returned Check Fee	0.00	0.00	100.00
100-35-1100	Fines	85,000.00	70,000.00	67,500.00
100-35-1170	FIRST OFFENDER CHARGE	0.00	0.00	50.00

100-35-1400	Technology Fee	5,000.00	2,500.00	0.00	
100-36-1000	Interest Income	30,000.00	30,000.00	30,000.00	
100-38-1000	SUB STATION-BUILDING RENTAL INCOME	4,500.00	4,500.00	4,500.00	
100-38-9000	Miscellaneous Income	10,000.00	10,000.00	10,000.00	
100-38-9001	ADM SERVICES DUE FROM W&S FUND	0.00	0.00	0.00	
100-38-9003	POLICE DEPT MISC INCOME	2,500.00	1,000.00	2,000.00	
100-38-9004	CITY PARK BRICK PROGRAM	0.00	100.00	100.00	
100-38-9005	INSURANCE PROCEEDS	0.00	0.00	0.00	
100-38-9006	T-SHIRT SALES	0.00	0.00	0.00	
100-38-9007	CREDIT CARD FEES	300.00	500.00	400.00	
100-39-1200	TRANSFER UNRESERVED MOTEL TAX	0.00	0.00	0.00	
100-39-1206	Transfer from Water/Sewer	240,000.00	200,000.00	190,125.00	
100-39-1300	TRANSFER IN H/M UNRESTRICTED	12,000.00	17,000.00	16,875.00	
100-39-1400	TRANSFER IN ARPA	0.00	0.00	1,000,000.00	
100-39-2100	SALE OF ASSETS	0.00	0.00	0.00	
100-39-4000	Fund Surplus	675,280.00	485,209.00	549,345.00	
106-31-3101	FLOST	388,012.00	0.00	0.00	5,598,323.00
		5,598,323.00	5,129,426.00	6,859,777.00	
210-35-1320	CONFISCATED FUND REVENUE	2,500.00	2,700.00	2,500.00	
210-36-1000	Interest Income	36.00	48.00	120.00	
210-39-4000	Fund Surplus	3,724.00	5,500.00	0.00	6,260.00
		6,260.00	8,248.00	2,620.00	
275-31-4100	REVENUE HOTEL/MOTEL (50% OF 3%)	6,562.00	5,625.00	7,500.00	
275-31-4101	REVENUE HOTEL/MOTEL (40% OF 5%)	8,750.00	7,500.00	10,000.00	
275-31-4102	RESTRICTED REVENUE HOTEL/MOTEL (50% OF 3)	6,563.00	5,625.00	7,500.00	
275-31-4200	UNRESTRICTED REV- HOTEL/MOTEL (60% OF 5%)	13,125.00	11,250.00	15,000.00	
275-36-1005	INTEREST INCOME - HOTEL/MOTEL	1,500.00	0.00	0.00	
275-38-9000		0.00	0.00	0.00	
275-39-4000	Fund Surplus	8,838.00	25,000.00	0.00	45,338.00
		45,338.00	55,000.00	40,000.00	
505-34-4210	Water Revenue	1,343,269.00	1,243,768.00	1,162,400.00	
505-34-4211	Late Fees	39,000.00	37,943.00	39,427.00	
505-34-4212	Reconnect Fees	9,000.00	9,300.00	6,051.00	
505-34-4213	Water System Connection Fee	40,000.00	18,457.00	12,000.00	
505-34-4217	Leak Protection Revenue	42,853.00	42,853.00	35,000.00	
505-34-4255	Sewer Revenue	1,564,372.00	1,409,603.00	1,317,386.00	
505-34-4257	Sewer System Connection Fee	14,000.00	14,000.00	12,000.00	
505-34-9300	Returned Check Fee	1,100.00	1,100.00	600.00	
505-36-1000	Interest Income	80,000.00	123,547.00	80,000.00	
505-36-1002	Interest Income-ARC	0.00	0.00	0.00	
505-38-9000	Miscellaneous Income	5,000.00	11,731.00	2,000.00	
505-39-1000	TRANSFERS IN	0.00	0.00	0.00	
505-39-1201		0.00	0.00	0.00	
505-39-1207		0.00	0.00	0.00	
505-39-4000	Fund Surplus	409,664.00	400,000.00	400,000.00	3,548,258.00
	Water and Sewer Revenue	3,548,258.00	3,312,302.00	3,066,864.00	
	<b>Grand Totals</b>	<b>9,198,179.00</b>	<b>8,504,976.00</b>	<b>9,969,261.00</b>	