



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

**Monday, June 15, 2026 at 6:00 PM**

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

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### **CALL TO ORDER**

### **INVOCATION**

### **PLEDGE OF ALLEGIANCE**

### **APPROVE AGENDA**

### **PUBLIC HEARING**

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

### **NEW BUSINESS**

- 2.** Resolution 2026-05 to Adopt the FY2026/2027 Budget
  
- 3.** Resolution 2026-06 to Adopt the FY2026/2027 SPLOST/Capital Improvements Plan (CIP) Budget

### **ADJOURN**



**CITY OF CLEVELAND**  
**ANNUAL FISCAL YEAR BUDGET 2026/2027**  
**Hearing #2**  
**6:00 PM**



**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 Position 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  
Budget  
Revenue**

**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**



**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  
Budget  
Expenditures**

**CITY OF CLEVELAND  
FY 2026/2027**

**General Government - Administration**

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

- ✓ 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  
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**

**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  
 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>

- ✓ Increase in tipping fees
- ✓ Decrease in repairs
- ✓ No Capital Outlay this fiscal year



**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>\$ 25,100.00</b>	<b>\$ 24,000.00</b>	<b>-\$ 1,100.00</b>	<b>-.43%</b>

- ✓ Increase in insurance
- ✓ Increase in electricity
- ✓ Increased investment in CIP playground equipment

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



**CITY OF CLEVELAND  
FY 2026/2027**

**General Government – Economic 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
- ✓ Completion of initial year allows for more accurate cost projections

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



**CITY OF CLEVELAND  
FY 2026/2027**

**Hotel/Motel**

<u><b>FY 25-26</b></u>	<u><b>FY 26-27</b></u>	<u><b>Difference</b></u>	<u><b>% Change</b></u>
<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
- ✓ Decrease in hotel/motel tax received

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



**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 2026-2027**  
**\$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**



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

	Estimated Revenue	Received YTD	Revenue to be received
<b>FISCAL YEAR 2026-2027</b>			
<b>320 SPLOST - REVENUE</b>			
<b>SPLOST 5 REVENUE</b>	\$1,690,000.00	\$0.00	\$1,690,000.00
<b>SPLOST 5 INTEREST     INCOME</b>	\$20,000.00	\$0.00	\$20,000.00
<b>FUND BALANCE</b>	\$1,068,747.00	\$0.00	\$1,068,747.00
<b>TOTAL</b>	<b>\$2,778,747.00</b>	<b>\$0.00</b>	<b>\$2,778,747.00</b>
	<b>Original</b>	<b>Committed</b>	<b>Available</b>
<b>320 SPLOST - PROJECTS</b>	<b>Appropriation</b>	<b>YTD</b>	<b>Appropriation</b>
<b>NEW CITY HALL</b>	\$2,000,000.00	\$0.00	\$2,000,000.00
<b>TALON PLAYGROUND</b>	\$200,000.00	\$0.00	\$200,000.00
<b>DIAMONDBACK REAR     LOAD</b>	\$155,000.00	\$0.00	\$155,000.00
<b>FIRE - AIR PACKS</b>	\$250,000.00	\$0.00	\$250,000.00
<b>BODY &amp; CAR CAMERA</b>	\$70,000.00	\$0.00	\$70,000.00
<b>COMPUTER REFRESH</b>	\$103,747.00	\$0.00	\$103,747.00
<b>TOTAL</b>	<b>\$2,778,747.00</b>	<b>\$0.00</b>	<b>\$2,778,747.00</b>

## 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	388,012.00	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
	<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 Totals</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 Totals</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 Totals</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 Totals</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 Totals</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 Totals</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 Totals</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 Totals</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	Transfer 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 Totals</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	50,000.00	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)	10,000.00	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>Grand Totals</b>		<b>3,548,258.00</b>	<b>3,135,175.00</b>	<b>3,066,864.00</b>



**City of Cleveland  
FY 2026-2027  
Proposed Capital  
Budget**

FISCAL YEAR 2026-2027	Estimated Revenue	Received YTD	Revenue to be received
<b>320 SPLOST - REVENUE</b>		\$0.00	
SPLOST 5 REVENUE	\$1,690,000.00	\$0.00	\$1,690,000.00
SPLOST 5 INTEREST INCOME	\$20,000.00	\$0.00	\$20,000.00
FUND BALANCE	\$1,068,747.00	\$0.00	\$1,068,747.00
<b>TOTAL</b>	<b>\$2,778,747.00</b>	<b>\$0.00</b>	<b>\$2,778,747.00</b>

320 SPLOST - PROJECTS	Original Appropriation	Committed YTD	Available Appropriation
NEW CITY HALL	\$2,000,000.00	\$0.00	\$2,000,000.00
TALON PLAYGROUND	\$200,000.00	\$0.00	\$200,000.00
DIAMONDBACK REAR LOAD	\$155,000.00	\$0.00	\$155,000.00
FIRE - AIR PACKS	\$250,000.00	\$0.00	\$250,000.00
BODY & CAR CAMERA	\$70,000.00	\$0.00	\$70,000.00
COMPUTER REFRESH	\$103,747.00	\$0.00	\$103,747.00
<b>TOTAL</b>	<b>\$2,778,747.00</b>	<b>\$0.00</b>	<b>\$2,778,747.00</b>

# CITY OF CLEVELAND, GEORGIA FISCAL YEAR 2026/2027 BUDGET RESOLUTION 2026-05

**WHEREAS**, the City Manager and Finance Director of the City of Cleveland have prepared and submitted to the Mayor and City Council a proposed operating budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027; and

**WHEREAS**, the proposed Fiscal Year 2026/2027 Operating Budget provides for the funding of essential governmental services, public safety, infrastructure maintenance, administration, and other municipal operations for the benefit of the residents, businesses, and visitors of the City of Cleveland; and

**WHEREAS**, the Mayor and City Council conducted duly advertised public hearings on the proposed Fiscal Year 2026/2027 Operating Budget on June 4, 2026, and June 15, 2026, and thereafter reviewed, studied and revised the proposed budget; and

**WHEREAS**, the Mayor and City Council find that adoption of the Fiscal Year 2026/2027 Operating Budget is necessary and in the best interests of the City of Cleveland;

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and City Council of the City of Cleveland, Georgia, that the Fiscal Year 2026-2027 Operating Budget attached hereto and incorporated herein by reference is hereby approved and adopted for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

**BE IT FURTHER RESOLVED** that the City Manager, Finance Director, and all appropriate City officials are authorized to implement and administer the adopted budget in accordance with applicable laws, ordinances, and policies of the City. RESOLVED this 15th day of June, 2026.

Josh Turner	Mayor	Jeremy McClure	Council Member District 3
Nan Bowen	Council Member District 1 Mayor Pro Tem	C.J. McDonald	Council Member District 4
ATTEST:			
Annie Sutton	Council Member District 2	Lisa A. Ritchie	City Clerk

1<sup>ST</sup> Public Hearing: June 4, 2026  
2<sup>nd</sup> Public Hearing and Consideration: June 15, 2026

**CITY OF CLEVELAND, GEORGIA  
2026/2027 FISCAL YEAR  
SPLOST/ CAPITAL IMPROVEMENT PLAN (CIP)  
RESOLUTION  
2026-06**

**WHEREAS**, the City Manager and Finance Director of the City of Cleveland have prepared and submitted to the Governing Authority a proposed budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027; and

**WHEREAS**, the Charter of the City of Cleveland requires the adoption of a Capital Improvement Plan on an annual basis; and

**WHEREAS**, the Mayor and City Council conducted public hearings on the FY 2026–2027 SPLOST/Capital Improvement Plan (CIP) on June 4, 2026, and June 15, 2026, and have reviewed, studied, and revised the proposed plan; and

**WHEREAS**, the FY 2026–2027 SPLOST/Capital Improvement Plan includes a total Capital Improvement Program budget of \$2,778,747, representing a significant long-term investment in infrastructure, facilities, equipment, and services that will benefit the residents, businesses, and visitors of the City of Cleveland; and

**WHEREAS**, the Mayor and City Council find that adoption of the FY 2026–2027 SPLOST/Capital Improvement Plan is in the best interests of the City;

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and City Council of the City of Cleveland, Georgia, that the FY 2026–2027 SPLOST/Capital Improvement Plan (CIP), attached hereto and incorporated herein by reference, is hereby approved and adopted for the fiscal year beginning July 1, 2026, and ending June 30, 2027.  
RESOLVED this 15th day of June, 2026.

\_\_\_\_\_  
Josh Turner                      Mayor

\_\_\_\_\_  
Jeremy McClure              Council Member  
District 3

\_\_\_\_\_  
Nan Bowen                      Council Member  
District 1  
Mayor Pro Tem

\_\_\_\_\_  
C.J. McDonald              Council Member  
District 4

ATTEST:

\_\_\_\_\_  
Annie Sutton                  Council Member  
District 2

\_\_\_\_\_  
Lisa A. Ritchie              City Clerk

1<sup>st</sup> Public Hearing: June 4, 2026  
2<sup>nd</sup> Public Hearing and Consideration: June 15, 2026