

**City of Calhoun  
2027 Budget Summary  
GENERAL GOVERNMENT**

	2025 ACTUALS	2026 REVISED BUDGET	2027 BUDGET	% INCREASE (DECREASE)
<b>General Fund</b>				
<b>Revenues</b>				
Property Tax & Intangibles	\$ (4,758,246)	\$ (4,207,900)	\$ (5,558,900)	32%
Franchise Tax	(2,064,446)	(2,385,855)	(2,500,587)	5%
Local Option Sales Tax	(5,481,159)	(5,200,000)	(5,200,000)	0%
Excise Tax	(3,864,960)	(3,406,000)	(3,463,000)	2%
License and Permit	(705,827)	(673,700)	(558,450)	-17%
Intergovernmental	(1,253,071)	(1,555,985)	(1,464,292)	-6%
Charges for Services	(421,933)	(450,876)	(408,501)	-9%
Fines and Forfeitures	(279,348)	(238,850)	(263,756)	10%
Other Local Revenues	(94,983)	(3,138,621)	(3,251,880)	4%
<b>Total Revenues</b>	<b><u>(18,923,972)</u></b>	<b><u>(21,257,787)</u></b>	<b><u>(22,669,366)</u></b>	<b>7%</b>
<b>Expenditures</b>				
Mayor and Council	205,253	544,007	710,566	31%
Elections	-	3,500	-	0%
City Administrator	2,840,549	4,912,438	10,926,767	122%
Tax Administration	109,999	109,994	115,217	5%
General Teller	86,445	89,950	94,256	5%
Human Resources	173,468	219,961	235,250	7%
Risk Management	3,884	4,368	4,500	3%
<b>General Administration</b>	<b><u>3,419,596</u></b>	<b><u>5,884,218</u></b>	<b><u>12,086,556</u></b>	
Municipal Court	335,843	396,401	403,183	2%
Custody of Prisoners	7,493	8,580	15,500	81%
<b>Court Services</b>	<b><u>343,336</u></b>	<b><u>404,981</u></b>	<b><u>418,683</u></b>	<b>3%</b>
Welfare Related	72,246	78,749	79,947	2%
Auditorium	246	280	390	39%
Depot	21,898	24,965	34,554	38%
Community Center	26,297	20,088	23,455	17%
Library	173,293	203,607	185,617	-9%
<b>Community Services</b>	<b><u>293,980</u></b>	<b><u>327,689</u></b>	<b><u>323,963</u></b>	<b>-1%</b>
Regulatory Inspections and Enforcement	576,313	637,744	650,813	2%
Downtown Development	205,083	234,465	304,762	30%
Airport	461,287	387,415	395,405	2%
<b>Community Development</b>	<b><u>1,242,684</u></b>	<b><u>1,259,624</u></b>	<b><u>1,350,980</u></b>	<b>7%</b>

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Police Administration	602,982	624,857	653,388	5%
Detectives	653,322	663,925	841,070	27%
Patrol	4,909,308	5,051,774	5,378,747	6%
Special Operations	453,341	606,406	568,207	-6%
Animal Control Administration	99,994	97,153	-	
<b>Police Department</b>	<b><u>6,718,947</u></b>	<b><u>7,044,115</u></b>	<b><u>7,441,412</u></b>	6%
Fire Administration	362,542	340,579	419,484	23%
Firefighting	4,450,157	4,599,537	4,996,122	9%
Fire Inspection	223,116	253,527	350,600	38%
Fire Training Center	222,616	269,259	284,721	6%
Fire Stations and Buildings	42,012	121,498	221,535	82%
<b>Fire Department</b>	<b><u>5,300,443</u></b>	<b><u>5,584,400</u></b>	<b><u>6,272,462</u></b>	12%
Animal Control	114,555	121,785	204,286	68%
Highways and Streets Administration	124,948	131,135	137,506	5%
Highways and Streets	1,137,132	3,533,060	3,562,674	1%
Street Cleaning	127,057	137,644	143,975	5%
Street Lighting	262,926	302,115	313,339	4%
Traffic Engineering	460,651	594,825	905,874	52%
Maintenance and Parks	672,541	736,945	756,101	3%
Cemetery	470,795	399,575	381,359	-5%
Parks Beautification	3,786	8,005	10,003	25%
<b>Public Works</b>	<b><u>3,374,391</u></b>	<b><u>5,965,089</u></b>	<b><u>6,415,117</u></b>	8%
	<b><u>20,693,377</u></b>	<b><u>26,470,116</u></b>	<b><u>34,309,173</u></b>	30%
<b>Excess of Revenues (Over) Under Expenditures</b>	<b>1,769,405</b>	<b>5,212,329</b>	<b>11,639,807</b>	123%
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	(199,058.00)	(50,000)	(25,000)	-50%
Unrealized Gain/Losses	(1,331,231)	(780,000)	(720,009)	-8%
Transfers In	(3,879,888)	(449,500)	(687,000)	53%
Appropriation - Fund Balance	-	(3,932,829)	(10,207,798)	
Transfers Out	-	-	-	
	<b><u>(5,410,177)</u></b>	<b><u>(5,212,329)</u></b>	<b><u>(11,639,807)</u></b>	123%
<b>Net Change in Fund Balance</b>	<b>\$ (3,640,771)</b>	<b>\$ -</b>	<b>\$ -</b>	

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	2025 ACTUALS	2026 REVISED BUDGET	2027 BUDGET	% INCREASE (DECREASE)
<b>Special Revenue Funds</b>				
<b>Recreation Fund</b>				
<b>Revenues</b>	\$ (1,887,977)	\$ (8,922,809)	\$(21,924,481)	146%
Recreation Administration	121,270	127,053	133,455	5%
Participant Recreation	<u>1,881,556</u>	<u>8,795,756</u>	<u>21,791,026</u>	148%
	<u><b>2,002,826</b></u>	<u><b>8,922,809</b></u>	<u><b>21,924,481</b></u>	146%
 <b>Net Change in Fund Balance</b>	 <u><b>\$ 114,849</b></u>	 <u><b>\$ -</b></u>	 <u><b>\$ -</b></u>	
 <b>Minor Special Revenue Funds</b>				
<i>(note - 2025 Actuals is the net change in fund balance, 2026 and 2027 amounts are revenues budgeted)</i>				
UDAG Fund	\$ (57,341)	\$ (60,040)	\$ (60,040)	0%
Confiscated Assets	\$ (22,339)	\$ (5,000)	\$ (5,000)	0%
Hotel/Motel Fund	\$ -	\$ (1,000,000)	\$ (1,000,000)	0%
<b>Capital Project Funds</b>				
2018 SPLOST Fund	\$ 281,773	\$ (6,259,984)	\$ (7,111,328)	14%
2024 SPLOST Fund	\$ (2,362,603)	\$ (3,779,933)	\$ (3,850,583)	
<b>Debt Service Funds</b>				
School Debt	\$ 846,024	\$ (6,000,000)	\$ (6,000,000)	0%
<b>Agency Fund</b>				
Municipal Court Fund	\$ -	\$ (425,000)	\$ (425,000)	0%
<b>Solid Waste Fund</b>				
<b>Revenues</b>	\$ (1,208,736)	\$ (1,104,214)	\$ (1,141,377)	3%
Collection	832,289	741,618	903,644	22%
Recycle	203,628	195,461	70,272	-64%
Landfill	63,976	20,286	20,286	0%
Yard Trimmings and Collections	<u>111,157</u>	<u>146,849</u>	<u>147,175</u>	0%
<b>Total Expenditures</b>	<u><b>1,211,049</b></u>	<u><b>1,104,214</b></u>	<u><b>1,141,377</b></u>	3%
<b>Net Change in Fund Balance</b>	<u><b>\$ 2,313</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	
 <b>Golf Fund</b>				
<b>Revenues</b>	\$ (1,571,282)	\$ (1,281,050)	\$ (1,817,350)	42%
Maintenance	747,179	798,173	1,260,077	58%
Pro Shop	<u>479,263</u>	<u>482,877</u>	<u>557,273</u>	15%
<b>Total Expenditures</b>	<u><b>1,226,442</b></u>	<u><b>1,281,050</b></u>	<u><b>1,817,350</b></u>	42%
<b>Net Change in Fund Balance</b>	<u><b>\$ (344,839)</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	