

Cherokee County Board of Commissioners Proposed FY27 Budget Summary

Key Financial Assumptions



Inflation Trend 2.0 to 2.25%



Other Revenue Growth Nearly Flat



Significant Modifications to Health Care Plan



2% COLA Effective 1/1/2027



18 New Sheriff's Deputies from 2026 budget
No Other Headcount Additions (2nd Year)



No new vehicles (2nd Year)

FY27 Proposed Sources

	FY 26 Amended Budget	FY 27 Proposed Budget	Increase (Decrease)	% Delta
General Fund	\$ 169,312,559	\$ 185,730,928	\$ 16,418,369	9.70%
Fire Fund	58,557,010	64,432,496	5,875,486	10.03%
Parks & Rec	9,820,695	9,850,293	29,598	0.30%
ARPA	-	-	-	
Transportation (CATS)	6,979,681	4,314,275	(2,665,406)	-38.19%
Other Govt'l Funds	18,178,709	18,470,998	292,289	1.61%
Conference Center	433,000	458,000	25,000	5.77%
EMS	22,905,684	24,029,448	1,123,764	4.91%
Group Insurance	36,082,601	43,191,991	7,109,390	19.70%
Fleet	3,612,040	3,818,094	206,054	5.70%
Debt Service	6,380,011	6,638,239	258,228	4.05%
Impact Fees	3,666,715	3,337,000	(329,715)	-8.99%
SPLOST	77,350,319	80,429,775	3,079,456	3.98%
TSPLOST	-	73,436,980	73,436,980	
	\$ 413,279,024	\$ 518,138,517	\$ 104,859,493	25.37%

The ARPA fund had no revenues in FY26

Transportation (CATS) reduced capital \$2.8 M

Group Medical has experienced significant budget overruns in prior years. FY26 was underbudgeted.

TSPLOST collections are 17.77% of the prior budget. Growth in pre-existing funds is 7.60%.

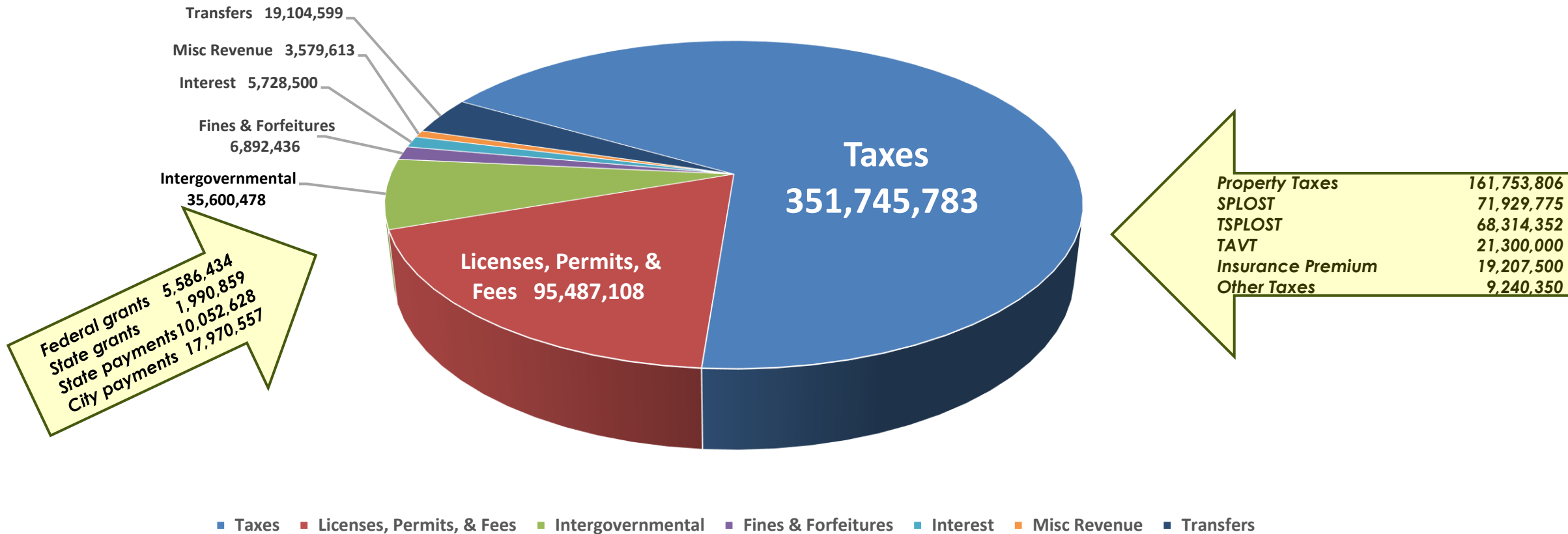
FY27 Proposed Sources – Other Governmental Funds

	FY 26 Amended Budget	FY 27 Proposed Budget	Increase (Decrease)	% Delta
Law Library	\$ 127,000	\$ 127,000	\$ -	0.00%
Sheriff's Forfeitures	80,000	80,000	-	0.00%
Opioid Settlement	149,760	-	(149,760)	-100.00%
E911	6,389,500	7,055,882	666,382	10.43%
Senior Services	3,194,285	3,227,810	33,525	1.05%
Grants	1,091,399	439,396	(652,003)	-59.74%
CDBG	1,172,229	1,352,656	180,427	15.39%
DA Condemnation	5,000	5,000	-	0.00%
DATE	261,600	249,600	(12,000)	-4.59%
Victim Witness	234,886	244,146	9,260	3.94%
DUI Court	755,791	760,375	4,584	0.61%
Drug Court	787,912	794,161	6,249	0.79%
Treatment Accountability	348,667	380,845	32,178	9.23%
Drug Lab	597,441	640,227	42,786	7.16%
Veteran's Court	338,759	415,648	76,889	22.70%
Juvenile Court	175,461	153,056	(22,405)	-12.77%
Family Court	163,019	179,196	16,177	9.92%
Jail Fund	481,000	541,000	60,000	12.47%
Sheriff's Commissary	800,000	800,000	-	0.00%
Confiscated Assets	125,000	125,000	-	0.00%
Accommodations Tax	900,000	900,000	-	0.00%
	\$ 18,178,709	\$ 18,470,998	\$ 292,289	1.61%

E911 is expected to see revenue growth but 565,000 of this amount is increased transfer from General Fund

The DATE fund is reliant on reserves to fund accountability courts and is facing declining revenues

FY27 Proposed Inflows



FY27 Proposed Uses

	FY 26 Amended Budget	FY 27 Proposed Budget	Increase (Decrease)	% Delta
General Fund	\$ 178,488,052	\$ 190,865,925	\$ 12,377,873	6.93%
Fire Fund	59,356,890	62,861,578	3,504,688	5.90%
Parks & Rec	10,170,695	11,075,293	904,598	8.89%
ARPA	600,000	-	(600,000)	-100.00%
Transportation (CATS)	6,979,681	4,314,275	(2,665,406)	-38.19%
Other Govt'l Funds	20,333,603	19,938,839	(394,764)	-1.94%
Conference Center	986,418	834,730	(151,688)	-15.38%
EMS	24,450,684	25,683,948	1,233,264	5.04%
Group Insurance	36,082,601	43,191,991	7,109,390	19.70%
Fleet	3,612,040	3,818,094	206,054	5.70%
Debt Service	6,438,827	6,522,746	83,919	1.30%
Impact Fees	3,080,605	5,835,327	2,754,722	89.42%
SPLOST	94,107,049	91,132,676	(2,974,373)	-3.16%
TSPLOST	-	65,503,887	65,503,887	
	\$ 444,687,145	\$ 531,579,309	\$ 86,892,164	19.54%

ARPA was exhausted in FY26

Transportation (CATS) reduced capital \$2.8 M

Group Medical has experienced significant budget overruns in prior years. FY26 was underbudgeted.

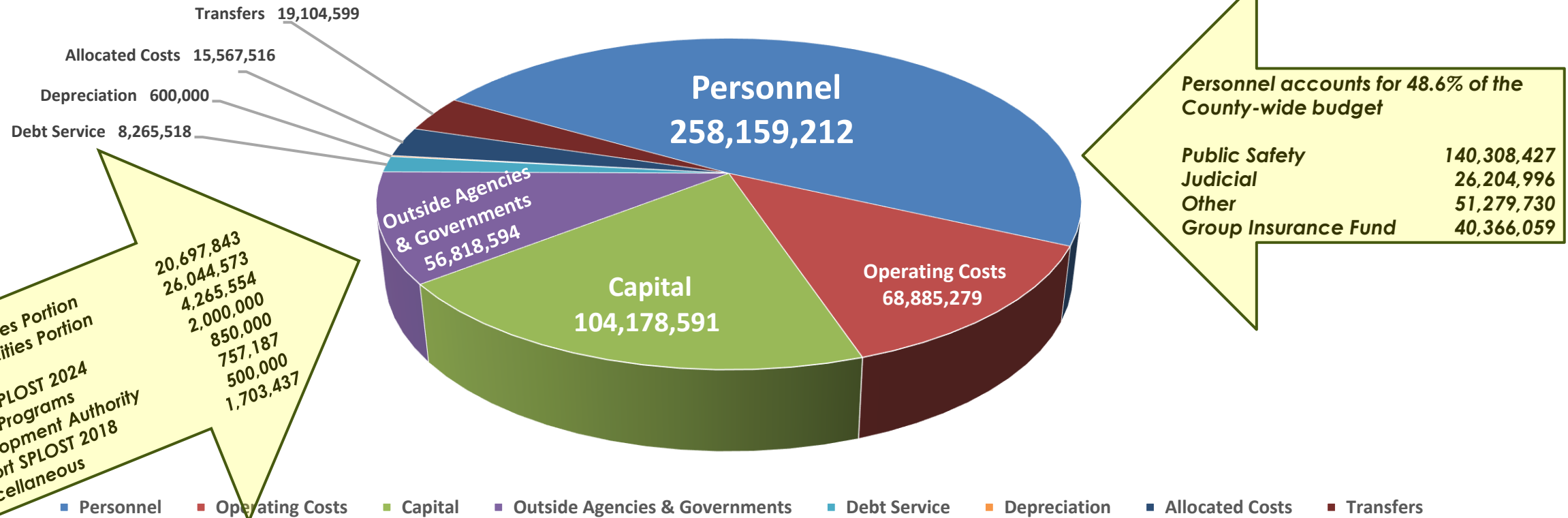
TSPLOST collections are 14.73% of the prior budget. Growth in pre-existing funds is 4.81%.

FY27 Proposed Uses – Other Governmental Funds

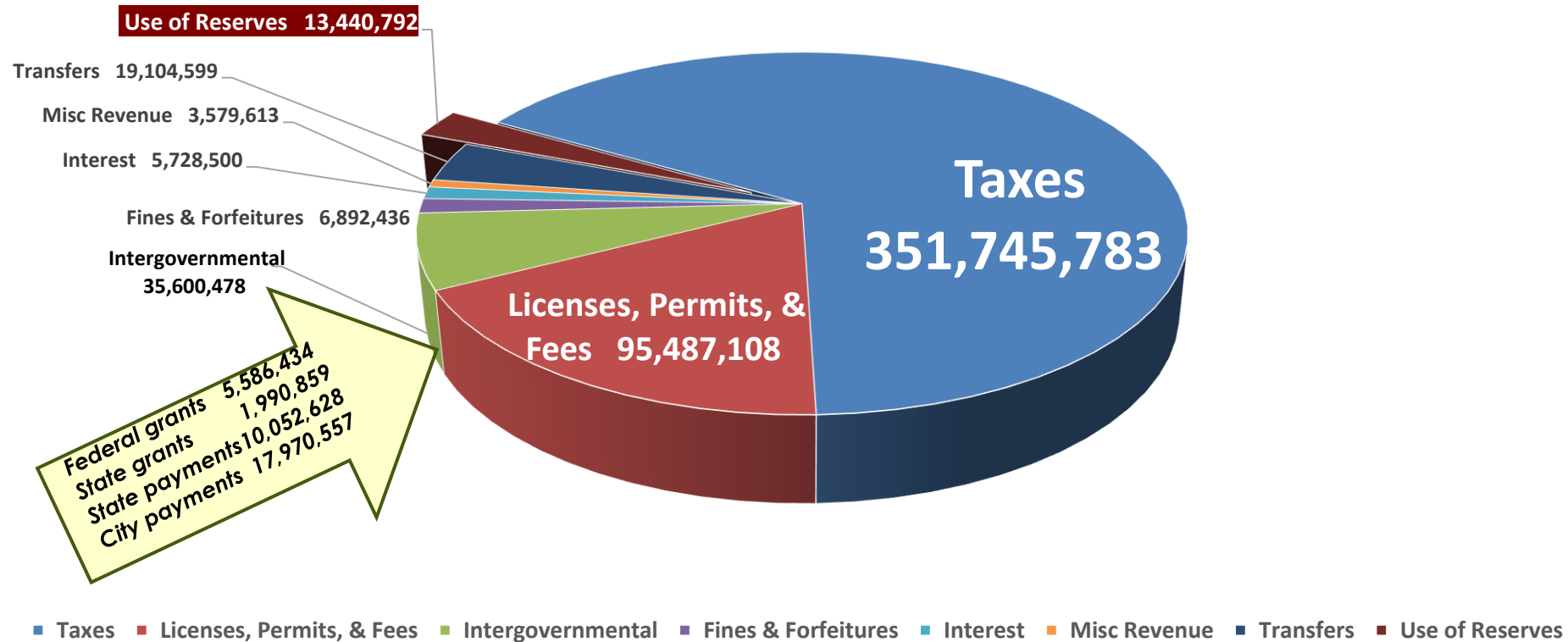
	FY 26 Amended Budget	FY 27 Proposed Budget	Increase (Decrease)	% Delta
Law Library	\$ 127,000	\$ 127,000	\$ -	0.00%
Sheriff's Forfeitures	80,000	80,000	-	0.00%
Opioid Settlement	348,719	306,998	(41,721)	-11.96%
E911	7,761,464	8,055,882	294,418	3.79%
Senior Services	3,194,285	3,227,810	33,525	1.05%
Grants	1,091,399	439,396	(652,003)	-59.74%
CDBG	1,172,229	1,352,656	180,427	15.39%
DA Condemnation	15,000	7,000	(8,000)	-53.33%
DATE	631,768	217,158	(414,610)	-65.63%
Victim Witness	234,886	244,146	9,260	3.94%
DUI Court	844,426	800,977	(43,449)	-5.15%
Drug Court	787,912	822,161	34,249	4.35%
Treatment Accountability	348,667	380,845	32,178	9.23%
Drug Lab	597,441	640,227	42,786	7.16%
Veteran's Court	338,759	415,648	76,889	22.70%
Juvenile Court	175,461	153,056	(22,405)	-12.77%
Family Court	163,019	179,196	16,177	9.92%
Jail Fund	596,168	663,683	67,515	11.32%
Sheriff's Commissary	800,000	800,000	-	0.00%
Confiscated Assets	125,000	125,000	-	0.00%
Accommodations Tax	900,000	900,000	-	0.00%
	<u>\$ 20,333,603</u>	<u>\$ 19,938,839</u>	<u>\$ (394,764)</u>	<u>-1.94%</u>

The DATE fund has reduced transfers but at the expense of an increased burden on the General Fund

FY27 Proposed Uses



FY27 Proposed Sources



FY27 Proposed Changes in Fund Balances

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	FY 26 Amended Budget	FY 27 Proposed Budget	Increase (Decrease)
General Fund	\$ (9,175,493)	\$ (5,134,997)	\$ 4,040,496
Fire Fund	(799,880)	1,570,918	2,370,798
Parks & Recreation	(350,000)	(1,225,000)	(875,000)
ARPA	(600,000)	-	600,000
Transportation (CATS)	-	-	-
Other Govt'l Funds	(2,154,894)	(1,467,841)	687,053
Conference Center	(553,418)	(376,730)	176,688
EMS	(1,545,000)	(1,654,500)	(109,500)
Group Insurance	-	-	-
Fleet	-	-	-
Debt Service	(58,816)	115,493	174,309
Impact Fees	586,110	(2,498,327)	(3,084,437)
SPLOST	(16,756,730)	(10,702,901)	6,053,829
TSPLOST	-	7,933,093	7,933,093
	\$ (31,408,121)	\$ (13,440,792)	\$ 17,967,329

General Fund's Fund balance is approaching the 90 day target reserve amount. The current budget utilizes less from reserves, and future budgets will need revenues sufficient to cover expenditures.

Fire Fund will need to budget net income adequate to maintain a 15% reserve per accreditation standards.

Parks & Recreation and EMS are utilizing reserves to minimize transfers from General Fund.

SPLOST 2018 is budgeted to utilize \$10,749,100 of fund balance while SPLOST 2024 is budgeted to net \$46,199.

FY27 Proposed Changes in Fund Balance – Other Governmental Funds

	FY 26 Amended Budget	FY 27 Proposed Budget	Increase (Decrease)
Law Library	\$ -	\$ -	\$ -
Sheriff's Forfeitures	-	-	-
Opioid Settlement	(198,959)	(306,998)	(108,039)
E911	(1,371,964)	(1,000,000)	371,964
Senior Services	-	-	-
Grants	-	-	-
CDBG	-	-	-
DA Condemnation	(10,000)	(2,000)	8,000
DATE	(370,168)	32,442	402,610
Victim Witness	-	-	-
DUI Court	(88,635)	(40,602)	48,033
Drug Court	-	(28,000)	(28,000)
Treatment Accountability	-	-	-
Drug Lab	-	-	-
Veteran's Court	-	-	-
Juvenile Court	-	-	-
Family Court	-	-	-
Jail Fund	(115,168)	(122,683)	(7,515)
Sheriff's Commissary	-	-	-
Confiscated Assets	-	-	-
Accommodations Tax	-	-	-
	\$ (2,154,894)	\$ (1,467,841)	\$ 687,053

E911 will exhaust its fund balance in FY27 and will be dependent on General Fund for the current reserve utilization in future years absent additional funding

DATE no longer has sufficient reserves to fully fund its usual subsidies to the accountability courts

FY27 Proposed County Wide Budget Summary

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	Sources	Uses	Change in Fund Balance	Projected 9/30/26 Fund Balance	Projected 9/30/27 Fund Balance	
General Fund	185,730,928	190,865,925	(5,134,997)	55,999,636	50,864,639	General Fund is approaching 90 days
Fire Fund	64,432,496	62,861,578	1,570,918	9,053,383	10,624,301	Fire improves to 16.9%
Parks & Rec	9,850,293	11,075,293	(1,225,000)	3,924,494	2,699,494	
ARPA	-	-	-	-	-	
Transportation (CATS)	4,314,275	4,314,275	-	1,079,426	1,079,426	
Other Gov't'l Funds	18,470,998	19,938,839	(1,467,841)	6,575,610	5,107,769	DATE fund and E911 are at or near depletion of their fund balances
Conference Center	458,000	834,730	(376,730)	959,016	582,286	
EMS	24,029,448	25,683,948	(1,654,500)	3,410,006	1,755,506	
Group Insurance	43,191,991	43,191,991	-	2,596,941	2,596,941	Group Insurance increased to eliminate true-up entries and assumes plan changes
Fleet	3,818,094	3,818,094	-	761,627	761,627	
Debt Service	6,638,239	6,522,746	115,493	(13,819)	101,674	
Impact Fees	3,337,000	5,835,327	(2,498,327)	14,499,598	12,001,271	
SPLOST	80,429,775	91,132,676	(10,702,901)	19,015,522	8,312,621	
TSPLOST	73,436,980	65,503,887	7,933,093	14,724,632	22,657,725	
	518,138,517	531,579,309	(13,440,792)	132,586,072	119,145,280	

FY27 Proposed General Fund

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Inflows

Property Taxes	\$ 107,940,097
Other Taxes	45,902,381
Licenses, Permits, & Fees	20,249,137
Fines & Forfeitures	5,435,136
Interest	4,100,000
Transfers	390,064
Miscellaneous	1,714,113
	185,730,928

Change in Fund Balance	\$ (5,134,997)
Projected 9/30/26 Fund Balance	55,999,636
Projected 9/30/27 Fund Balance	\$ 50,864,639

Uses

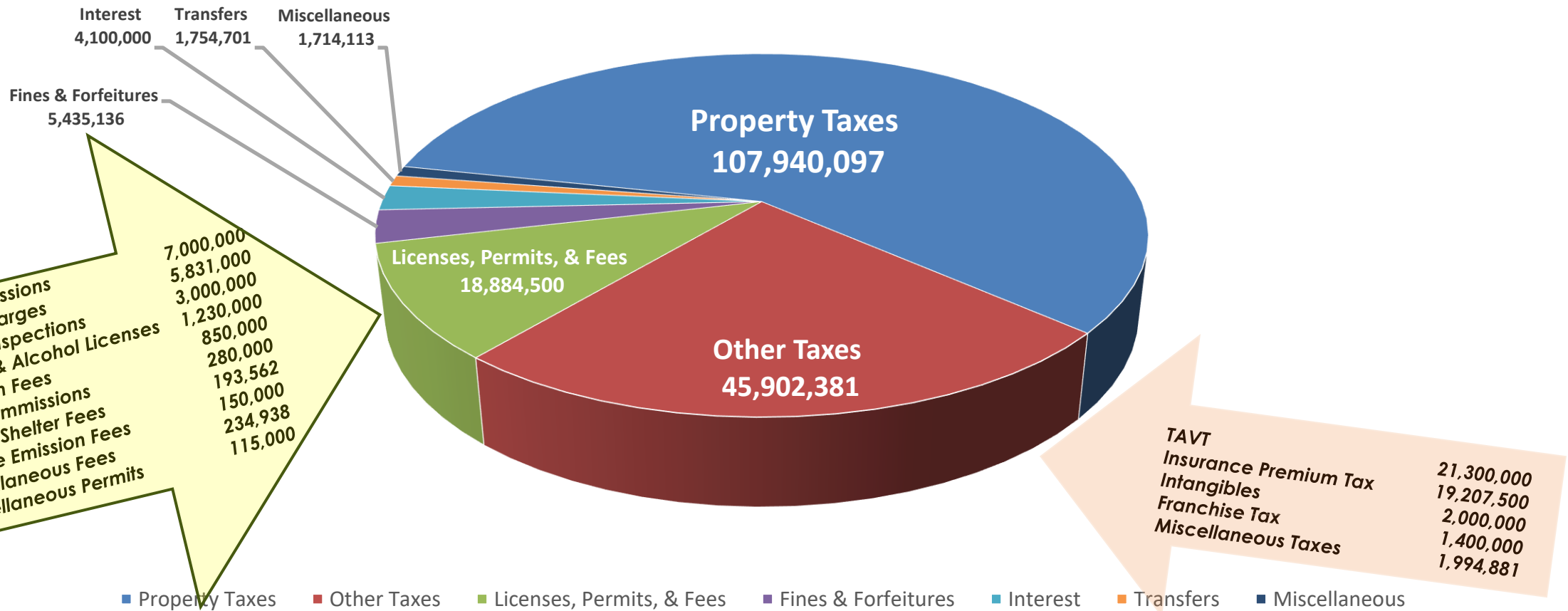
Sheriff	82,467,605
BOC Services	42,533,391
Courts	35,433,641
Transfers	18,174,377
Outside Agencies	5,347,631
Tax Commissioner	3,506,673
Elections	2,107,873
Coroner	557,547
Economic Development	737,187
	\$ 190,865,925

Cost per Day 522,920
Days of Fund Balance 97

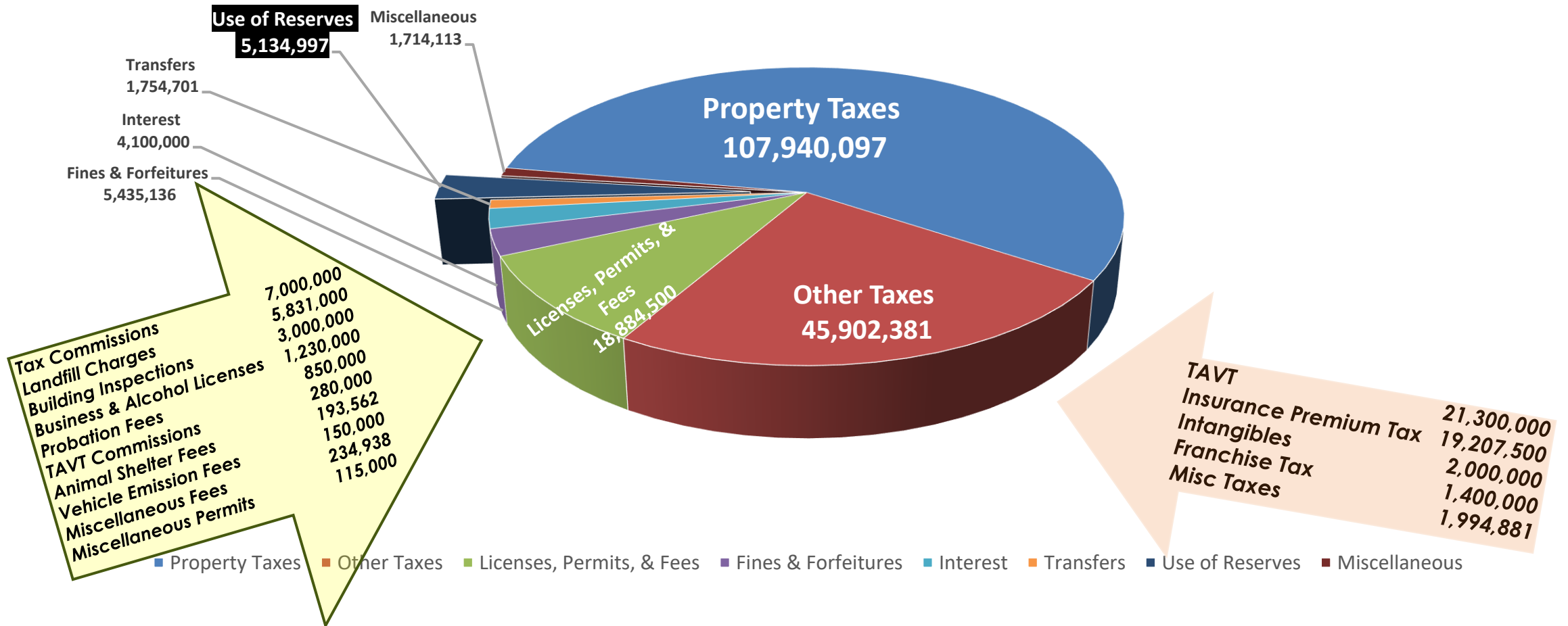
Library	4,265,554
Community Services	256,901
Children & Youth Services	223,000
Northwest Health District	212,338
Extension Services	187,446
DFACS	117,000
Miscellaneous Agencies	85,392

Public Works	6,171,960
IT	5,318,805
Public Safety Functions	5,034,952
Tax Assessor	4,212,692
Property Management	3,792,533
Engineering Functions	3,766,041
Animal Services	3,695,055
Planning & Zoning	1,825,637
Budgeting & Finance	1,694,585
Recycling & Solid Waste	1,098,032
Other County Services	5,923,099

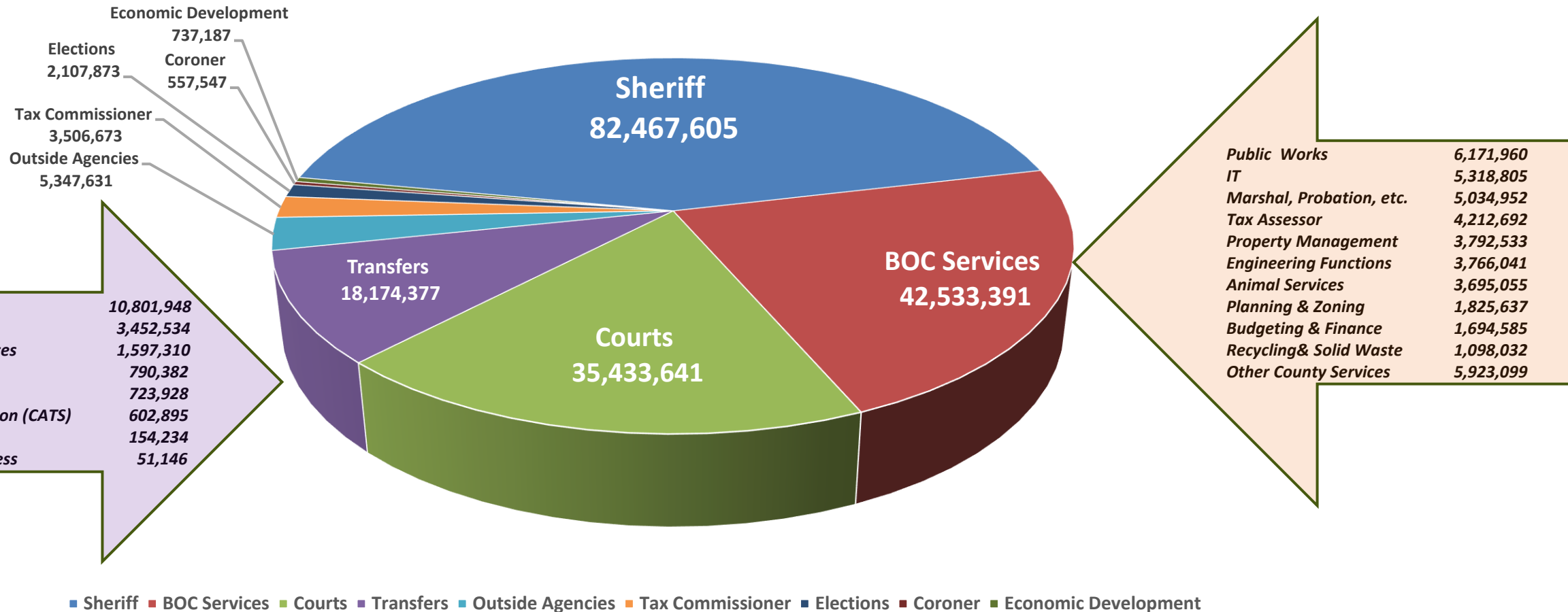
Proposed General Fund Inflows



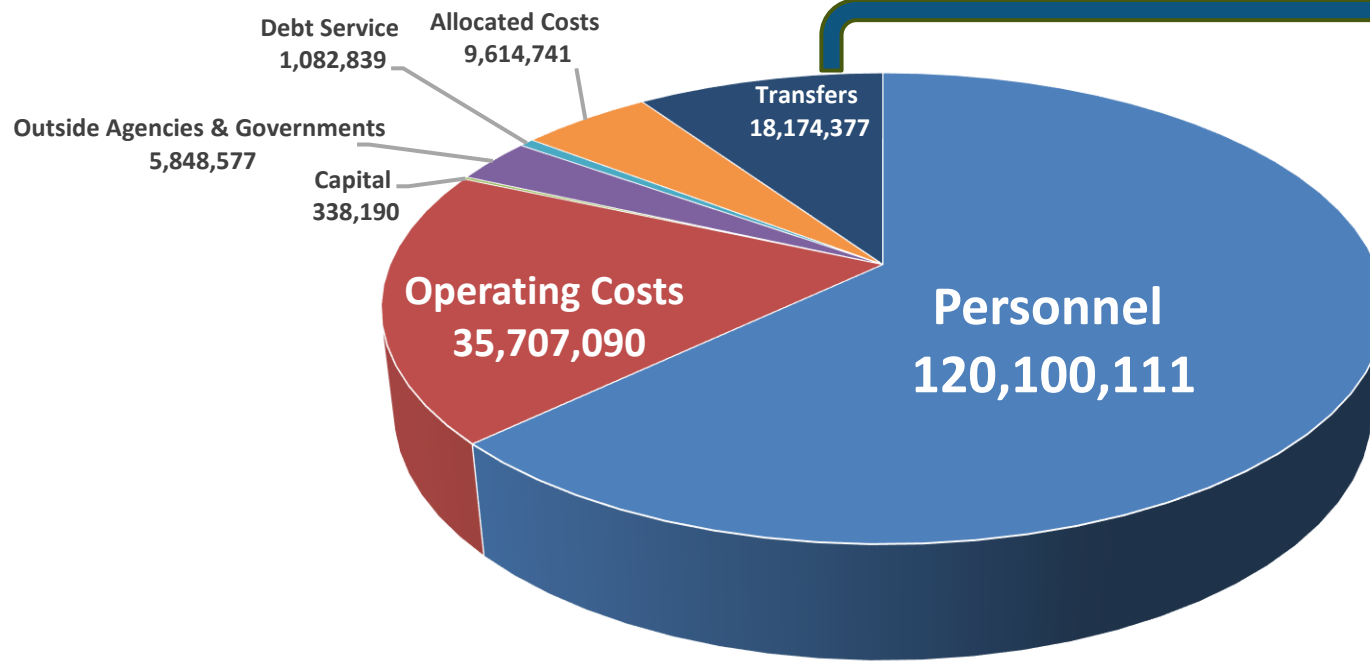
Proposed General Fund Sources



Proposed General Fund Uses



Proposed General Fund Uses



9.5% of General Fund is transfers out

Potential depletion of the E911 and DATE reserves could push this above 10% in future years

EMS	10,801,948
Parks & Rec	3,452,534
Senior Services	1,597,310
E911	790,382
Other Funds	1,532,203

62.9% of General Fund is Personnel

Public Safety	62,726,683
Judicial	26,204,996
Other	31,168,432

General Fund Budget Initial vs Final Requests

	FY 26 Revised Budget	Original FY 27 Requests	Personnel Changes	Operating Changes	Capital Changes	Other Changes	Total Changes	Revised FY 27 Requests	Change from FY26 to FY 27
Sheriff	\$ 74,854,663	\$ 85,745,652	\$ (458,829)	\$ (725,000)	\$ (1,608,665)	\$ (485,553)	\$ (3,278,047)	\$ 82,467,605	\$ 7,612,942
Public Works	4,969,161	6,950,931	(213,793)	(39,456)	(327,000)	(198,722)	(778,971)	6,171,960	1,202,799
Courts	33,720,667	35,767,415	66,502	(585,331)	8,000	177,055	(333,774)	35,433,641	1,712,974
Transfers	16,769,790	18,716,578	-	-	-	(542,201)	(542,201)	18,174,377	1,404,587
Library and other Agencies	5,129,125	5,145,760	4,840	(6,700)	-	203,731	201,871	5,347,631	218,506
Tax Assessor	4,005,898	4,048,425	14,341	(70,060)	164,273	55,713	164,267	4,212,692	206,794
Property Management	3,559,635	3,774,713	66,564	(28,744)	-	(20,000)	17,820	3,792,533	232,898
Coroner	468,716	770,460	(218,121)	5,000	-	208	(212,913)	557,547	88,831
Animal Services	3,555,687	5,066,424	(166,360)	(2,000)	(1,100,000)	(103,009)	(1,371,369)	3,695,055	139,368
Tax Commissioner	3,364,425	3,479,423	60,801	(35,000)	-	1,449	27,250	3,506,673	142,248
Marshal, Probation, etc.	4,866,034	4,985,151	88,896	(40,177)	-	1,082	49,801	5,034,952	168,918
IT	5,189,516	5,251,038	175,050	(107,777)	-	494	67,767	5,318,805	129,289
Economic Development	737,187	737,187	-	-	-	-	-	737,187	-
General Administration	7,292,671	8,224,669	(265,444)	(606,266)	(275,000)	(59,012)	(1,205,722)	7,018,947	(273,724)
Elections	2,459,595	2,662,173	(285,601)	(269,725)	-	1,026	(554,300)	2,107,873	(351,722)
Other BOC Operations	7,545,282	8,040,153	(94,267)	(491,501)	(251,343)	85,405	(751,706)	7,288,447	(256,835)
Total	\$ 178,488,052	\$ 199,366,152	\$ (1,225,421)	\$ (3,002,737)	\$ (3,389,735)	\$ (882,334)	\$ (8,500,227)	\$ 190,865,925	\$ 12,377,873

General Fund Budget Cuts (Personnel)

	Personnel Changes	Operating Changes	Capital Changes	Other Changes	Total Changes
COLA	1,592,379				1,592,379
Group Insurance	1,076,009				1,076,009
Sheriff position cuts	(1,839,000)				(1,839,000)
Sheriff position to IT	(109,616)				(109,616)
IT position from Sheriff	109,616				109,616
Public Works	(283,954)				(283,954)
Other BOC	(209,269)				(209,269)
General Administration	(292,656)				(292,656)
Elections	(310,327)				(310,327)
Courts	(526,733)				(526,733)
Animal Shelter	(224,874)				(224,874)
Coroner	(216,120)				(216,120)
Position cost corrections	9,124				9,124

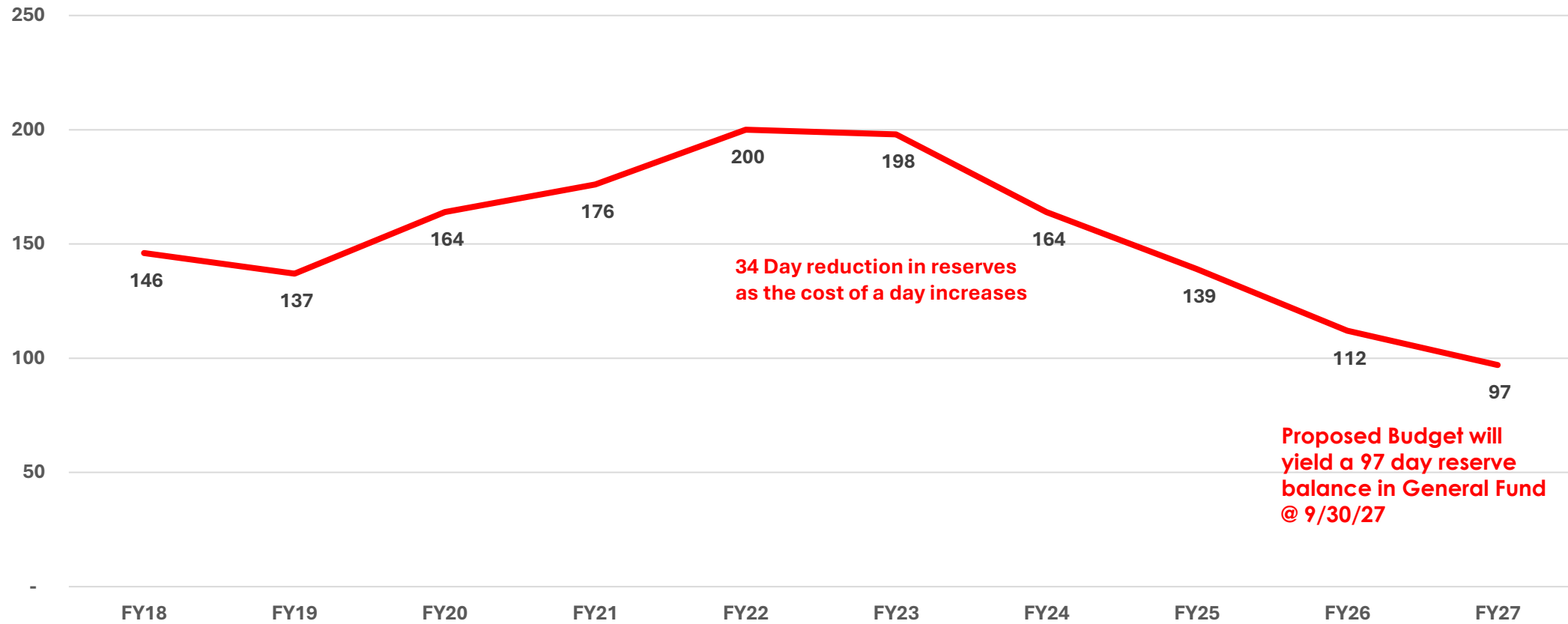
General Fund Budget Cuts (Continued)

	Personnel Changes	Operating Changes	Capital Changes	Other Changes	Total Changes
Personnel from prior slide	\$ (1,225,421)				\$ (1,225,421)
Sheriff cut JMS integration		(650,000)			(650,000)
Recycling cut disposal costs		(120,000)			(120,000)
GIS cut imagery flights		(110,000)			(110,000)
Communications cut website overhaul		(157,000)			(157,000)
Engineering cut professional services		(90,000)			(90,000)
Other County-wide operating cuts		(1,797,677)			(1,797,677)
Public Works reductions				(200,248)	(200,248)
Street Light & Signal Electricity				168,610	168,610
Animal Services utilities				(103,606)	(103,606)
Increases to Library and Extension Services				203,515	203,515
Worker's Comp and other corrections				(63,848)	(63,848)
Sheriff capital to SPLOST			(1,608,665)		(1,608,665)
Animal Shelter capital to SPLOST			(1,100,000)		(1,100,000)
Engineering Vehicles Cut			(275,000)		(275,000)
Misc Vehicle Cuts			(251,343)		(251,343)
Public Works Vehicles and Machinery			(327,000)		(327,000)
Reclassified Court Renovations		(8,000)	8,000		-
Tax Assessor Software Changes		(70,060)	164,273	54,507	148,720
Transfer reductions				(941,264)	(941,264)
	\$ (1,225,421)	\$ (3,002,737)	\$ (3,389,735)	\$ (882,334)	\$ (8,500,227)

General Fund ½ Life Computation

Projected 9/30/26 Fund Balance	\$ 55,999,636
FY 27 Requests	190,865,925
Cost/Day	522,920
90 Day Reserve	47,062,800
Excess Reserve	8,936,836
"1/2 Life" Target Usage	\$ 4,468,418

General Fund Days of Reserve



FY27 Proposed Fire Fund

Inflows

Property Taxes	\$	47,690,939
Other Taxes		880,000
Intergovernmental		15,385,557
Interest		300,000
Miscellaneous		176,000
		64,432,496

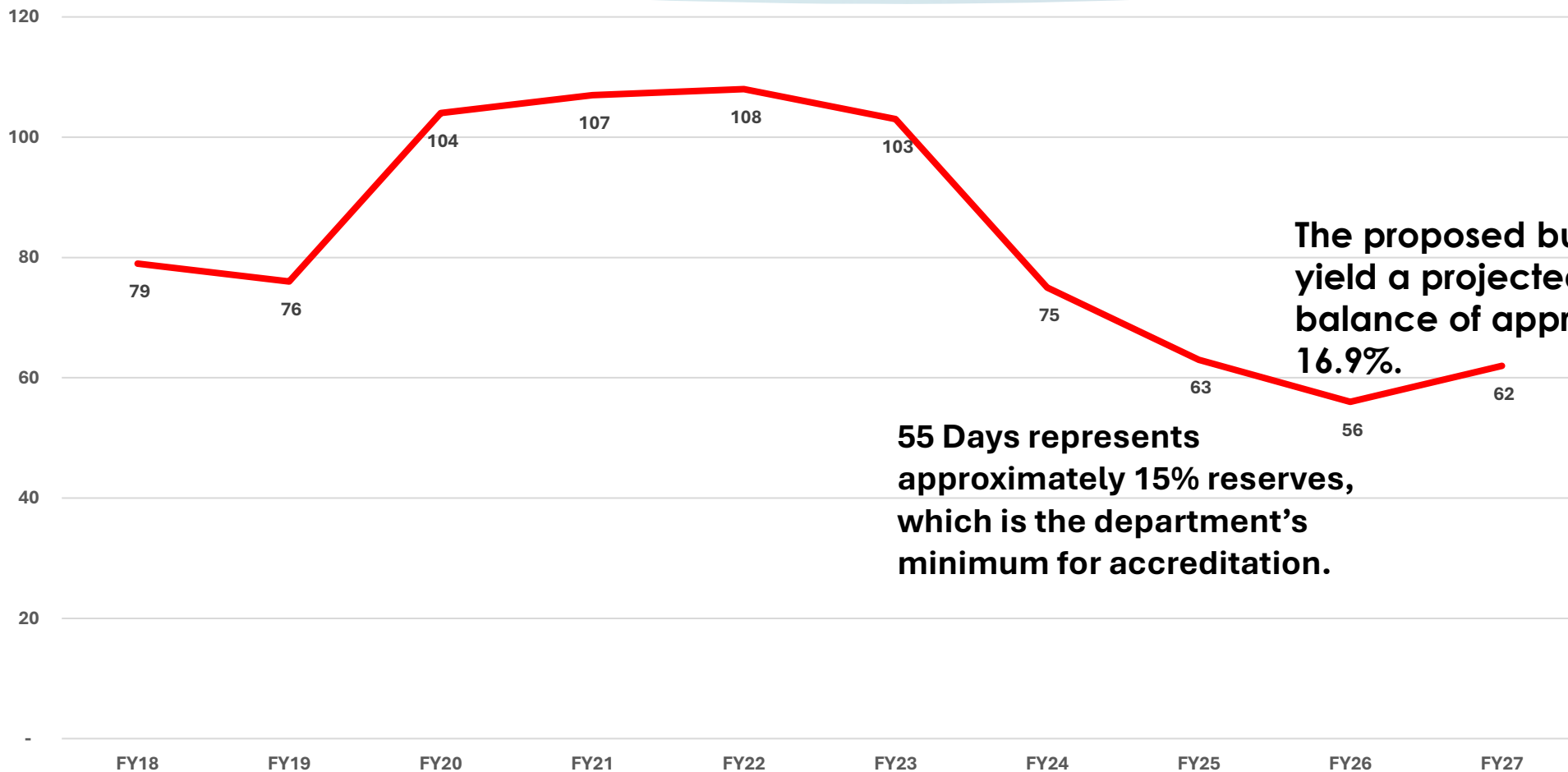
Uses

Personnel		53,252,258
Operating Costs		6,335,289
Capital		408,500
Allocated Costs		2,632,467
Transfers		233,064
	\$	62,861,578

Change in Fund Balance	\$	1,570,918
Projected 9/30/26 Fund Balance		9,053,383
Projected 9/30/27 Fund Balance	\$	10,624,301

Cost per Day	172,224
Days of Fund Balance	62

Fire Fund Days of Reserve



SPLOST Fund

SPLOST 2018 Projects	\$ 10,749,100
SPLOST 2024 Projects	59,685,733
Payments to Cities	20,697,843
SPLOST Budget	\$ 91,132,676

SPLOST 2018

	Base Budget	Surplus Allocation	Total Budget	Projected @ 9/30/26	Remaining @ 9/30/26	FY 27 Request	Projected @ 9/30/27
Sheriff	\$ 27,000,000	\$ 12,790,937	\$ 39,790,937	\$ 39,671,031	\$ 119,906	\$ 119,906	\$ -
Marshal	1,000,000	1,168,304	2,168,304	2,168,304	-	-	-
E911	9,606,500	-	9,606,500	9,606,500	-	-	-
Fire Department	21,140,000	8,551,198	29,691,198	29,553,291	137,907	137,907	-
Courts	17,500,000	6,218,641	23,718,641	14,063,561	9,655,080	9,655,080	-
Parks & Recreation	2,800,000	22,105,095	24,905,095	24,905,095	-	-	-
Public Works (Roads)	88,500,000	7,000,000	95,500,000	95,500,000	-	-	-
Transportation (CATS)	500,000	-	500,000	465,050	34,950	34,950	-
Airport	6,000,000	-	6,000,000	2,873,226	3,126,774	500,000	2,626,774
Economic Development	8,000,000	638,491	8,638,491	8,638,491	-	-	-
IT	-	1,035,000	1,035,000	1,035,000	-	-	-
Facilities	-	1,500,000	1,500,000	1,245,759	254,241	254,241	-
Senior Center	-	219,353	219,353	172,337	47,016	47,016	-
Tax Commissioner	-	800,000	800,000	800,000	-	-	-
	\$ 182,046,500	\$ 62,027,019	\$ 244,073,519	\$ 230,697,645	\$ 13,375,874	\$ 10,749,100	\$ 2,626,774

SPLOST 2024

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	Base Budget	Reallocations	Total Budget	Projected @ 9/30/26	Remaining @ 9/30/26	FY 27 Request	Projected FY27 Revenues	Projected @ 9/30/27
Courts	\$ 74,000,000	\$ -	\$ 74,000,000	\$ -	\$ 74,000,000	\$ 4,000,000	\$ -	\$ 70,000,000
Public Works (Roads)	115,242,765	(3,579,076)	111,663,689	95,939,766	15,723,923	21,845,793	24,349,209	18,227,339
Airport	3,000,000	-	3,000,000	-	3,000,000	-	-	3,000,000
Transportation (CATS)	1,000,000	-	1,000,000	242,765	757,235	562,700	-	194,535
Fire	37,000,000	3,079,076	40,079,076	11,163,415	28,915,661	17,418,076	-	11,497,585
Parks & Rec	34,000,000	-	34,000,000	2,123,749	31,876,251	4,670,000	-	27,206,251
Sheriff	15,000,000	1,000,000	16,000,000	7,221,677	8,778,323	5,238,665	-	3,539,658
Economic Development	10,000,000	-	10,000,000	6,132,138	3,867,862	2,000,000	-	1,867,862
IT	5,200,000	-	5,200,000	1,055,522	4,144,478	250,000	142,472	4,036,950
Library	3,000,000	-	3,000,000	565,783	2,434,217	-	597,943	3,032,160
Coroner	3,000,000	(1,000,000)	2,000,000	1,603,884	396,116	75,000	-	321,116
Tax Commissioner	3,000,000	-	3,000,000	-	3,000,000	-	-	3,000,000
Senior Center	2,500,000	-	2,500,000	4,370	2,495,630	-	-	2,495,630
Recycling	2,300,000	-	2,300,000	15,274	2,284,726	2,300,000	-	(15,274)
Marshal	1,500,000	-	1,500,000	403,850	1,096,150	300,000	-	796,150
Property Maintenance	1,500,000	500,000	2,000,000	38,200	1,961,800	1,000,000	-	961,800
Fleet	500,000	-	500,000	308,092	191,908	25,499	-	166,409
	\$ 311,742,765	\$ -	\$ 311,742,765	\$ 126,818,485	\$ 184,924,280	\$ 59,685,733	\$ 25,089,624	\$ 150,328,171

SPLOST Projects

SPLOST 2018		
Sheriff	Jail Expansion and Improvements	\$ 119,906
Fire	Fire and Emergency Services Facilities, Vehicles and Equipment	125,260
Courts	Court Facilities, Equipment, Improvements and Expansion	9,655,080
Public Works	Transportation Infrastructure, Facilities and Equipment- CATS	34,950
Public Works	Airport Facilities, Equipment , Improvements and Expansion	500,000
Facility Maintenance	Facility Maintenance	254,241
Senior Center	Bus Garage	47,016
Fire	Gear Project	12,647
		<u>\$ 10,749,100</u>
SPLOST 2024		
Courts	Court Expansion and Improvements	\$ 4,000,000
Public Works	Transportation Infrastructure, Facilities and Equipment	21,845,793
CATS	Transportation Infrastructure, Facilities and Equipment	562,700
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	17,418,076
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	4,670,000
Sheriff	Law Enforcement Vehicles, Facilities and Equipment	5,238,665
Economic Development	Business and Economic Development	2,000,000
IT	IT Facilities and Upgrades	250,000
Coroner	Coroner Facilities and Equipment	75,000
Recycling	Recycling Center Upgrades and Improvements	2,300,000
Marshal	Marshal Vehicles and Equipment	300,000
Property Maintenance	General Facilities, Equipment and Improvements	1,000,000
Fleet	Fleet Equipment and Facilities	25,499
		<u>\$ 59,685,733</u>

TSPLOST Fund

Roadway Improvements	\$	39,459,313
Payments to Cities		<u>26,044,573</u>
TSPLOST Budget	\$	65,503,886

Project	Original TSPLOST Budget	YTD Expenditures	Additional Revenues	FY2027 Requests	Projected @ 9/30/27
TSPLOST Roadway Program	\$ 275,439,761	2,272,063	5,122,628	39,459,313	\$ 238,831,013

Impact Fees

Department	Project	Projected	FY 27 Request	Projected
		Balance @ 9/30/26		Balance @ 9/30/27
Library	Buildings/ Books	\$ 1,516,692	\$ -	\$ 1,516,692
Fire	Buildings/Equipment	2,919,380	1,300,000	1,619,380
Parks & Recreation	Various Projects	6,094,297	4,400,000	1,694,297
Roads	Various Projects	1,644,032	-	1,644,032
Public Safety Facility	Various Projects	555,999	-	555,999
Sheriff	Various Projects	365,278	-	365,278
Admin/CIE	CIE Update/Board Meetings	379,761	135,327	244,434
		\$ 13,475,440	\$ 5,835,327	\$ 7,640,113

Impact Fee Projects

Impact Fees		
Fire	Buildings and Equipment	\$ 1,300,000
Parks & Recreation	Yellow Creek Park	2,200,000
Parks & Recreation	Woodworth Park	2,200,000
Admin/CIE	CIE Update and Board Meetings	135,327
		\$ 5,835,327

Key Dates

Tuesday September 1, 3:00 p.m.
Tuesday September 15, 3:00 p.m.
Tuesday September 15, 6:00 p.m.
Tuesday October 6, 6:00 p.m.

Initial budget presentation
Second budget presentation
Budget public hearing
Budget adoption

Key Dates

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QUESTIONS