



CITY OF CANTON

FY2024 BUDGET



**City of Canton
Fiscal Year 2024 Budget
Table of Contents**

Page

Section I: Introduction

City Officials
Summary Budget Comparison FY2023/FY2024
Budget Memo
Budget Calendar

Section II: Ordinance

Budget Ordinance

Section III: General Fund

Revenues..... 14
Expenditures 16

Section IV: Proprietary Funds

Water & Sewer Fund 42
Stormwater Fund 49
Sanitation Fund 51

Section V: Other Governmental Funds

Confiscated Assets Fund 53
American Rescue Plan Act (ARPA) Fund 55
Tax Allocation District (TAD) Fund 57
Hotel/Motel Tax Fund 59
Rental Car Tax Fund 61
SPLOST VII Fund 63
SPLOST VIII Fund 65

Section V: Other Governmental Funds (continued)

Road & Sidewalks Fund 67
Impact Fee Fund 69

Section VI: Other Funds (Agency & Debt Service)

Municipal Court Fund 71
Canton Building Authority Fund 73

CITY OF CANTON

Mayor & City Council



Bill Grant

Mayor

470.219.2558
bill.grant@cantonga.gov



Brooke Schmidt

Mayor Pro-Tem, Ward 3

770.845.0656
brooke.schmidt@cantonga.gov



Sandy McGrew

Ward 1

470.219.2592
sandy.mcgreww@cantonga.gov



JoEllen Wilson

Ward 1

404.317.3034
joellen.wilson@cantonga.gov



Shawn Tolan

Ward 2

770.845.3829
shawn.tolan@cantonga.gov



Dwayne Waterman

Ward 3

770.704.1500
dwayne.waterman@cantonga.gov


City of Canton
Fiscal Years 2023 & 2024
Budget Comparison

<u>Fund #</u>	<u>Fund Name</u>	<u>2023</u>	<u>2024</u>	<u>Change</u>
REVENUES				
100	General Fund	\$ 21,999,240	\$ 25,545,229	\$ 3,545,989
210	Confiscated Assets Fund	-	-	-
230	ARPA Fund	1,214,195	1,159,741	(54,454)
270	TAD Fund	336,000	100,000	(236,000)
275	Hotel/Motel Tax Fund	680,100	840,120	160,020
280	Rental Car Tax Fund	110,100	304,000	193,900
310	Canton Building Authority	1,799,464	1,800,882	1,418
322	SPLOST VII Fund	6,550,000	7,382,000	832,000
323	SPLOST VIII Fund	-	1,575,100	1,575,100
350	Road & Sidewalk Fund	-	-	-
355	Impact Fee Fund	3,638,000	3,711,448	73,448
505	Water & Sewerage Fund	42,463,655	38,600,688	(3,862,967)
520	Storm Water Fund	352,800	514,216	161,416
540	Sanitation Fund	462,500	535,517	73,017
745	Municipal Court Fund	377,904	288,460	(89,444)
		<u>\$ 79,983,958</u>	<u>\$ 82,357,401</u>	<u>\$ 2,373,443</u>
EXPENDITURES				
100	General Fund	\$ 21,999,240	\$ 25,545,229	\$ 3,545,989
210	Confiscated Assets Fund	-	-	-
230	ARPA Fund	1,214,195	1,159,741	(54,454)
270	TAD Fund	336,000	100,000	(236,000)
275	Hotel/Motel Tax Fund	680,100	840,120	160,020
280	Rental Car Tax Fund	110,100	304,000	193,900
310	Canton Building Authority	1,799,464	1,800,882	1,418
322	SPLOST VII Fund	6,550,000	7,382,000	832,000
323	SPLOST VIII Fund	-	1,575,100	1,575,100
350	Road & Sidewalk Fund	-	-	-
355	Impact Fee Fund	3,638,000	3,711,448	73,448
505	Water & Sewerage Fund	42,463,655	38,600,688	(3,862,967)
520	Storm Water Fund	352,800	514,216	161,416
540	Sanitation Fund	462,500	535,517	73,017
745	Municipal Court Fund	377,904	288,460	(89,444)
		<u>\$ 79,983,958</u>	<u>\$ 82,357,401</u>	<u>\$ 2,373,443</u>



MEMORANDUM

TO: Mayor Bill Grant
City Councilors

FROM: Mr. Billy Peppers, City Manager 

CC: Mr. Nathan Ingram, Assistant City Manager
Ms. Annie Fortner, City Clerk
Ms. Melissa Forrester, Finance Director

DATE: July 6, 2023

RE: 2023 Millage Rate Recommendation & Fiscal Year 2024 Budget Proposal

The City of Canton is prepared to move forward with the adoption of the property taxing millage rate and begin the process of adopting the Fiscal Year 2024 Operating Budget (October 1, 2023 through September 30, 2024). In accordance with the City's Charter, I am attaching a copy of the Proposed Operating Budget as well as this analysis memorandum related to the budget and the millage rate. Also included in this memorandum is background information related to the processes adopting both the millage rate, the operating budget, and the overall operations of the City of Canton. Please feel free to share this information with others as you see fit and feel free to ask any questions about processes, programming, and budgetary items. Our budget team, including Assistant City Manager Nathan Ingram and Finance Director Melissa Forrester, is happy to assist you with these concerns.

REQUIREMENTS

The City of Canton operates utilizing a variety of fund sources, including ad valorem taxes on real and personal property, sales taxes on consumable goods, enterprise fund revenues (from utilities such as Water, Wastewater, Stormwater and Sanitation), user fees (such as Hotel/Motel Taxes and Rental Car Taxes), fines through municipal court operations, and development related revenues through the imposition of Impact Fees. The City's Charter provides for the procedures related to the approval of the operating budget and for the adoption of a millage rate necessary to impose ad valorem taxation on real and personal property.

Below are the corresponding sections of the Charter related to property tax and the creation of the millage rate:

Sec. 6.10. - Property tax.

The city council may assess, levy and collect an ad valorem tax on all real and personal property within the corporate limits of the city that is subject to such taxation by the state and county. This tax is for the purpose of raising revenues to defray the costs of operating the city government, of



providing governmental services, for the repayment of principal and interest on general obligations, and for any other public purpose as determined by the city council in its discretion.

Sec. 6.11. - Millage rate; due dates; payment methods.

The city council, by ordinance, shall establish a millage rate for the city property tax, a due date, and the time period within which these taxes must be paid. The city council, by ordinance, may provide for the payment of these taxes by installments or in one lump sum, as well as authorize voluntary payment of taxes prior to the time when due.

In 2017, the City of Canton entered into an agreement with Cherokee County to collect City property taxes on behalf of the City. In accordance with this agreement, the City is required under the intergovernmental agreement to provide a millage rate to Cherokee County annually by August 1.

Below are the corresponding sections of the Charter related to the creation of the budget:

Sec. 2.29. - Powers and duties of the city manager.

The city manager shall be the chief administrative officer of the city. He shall be responsible to the city council for the administration of all city affairs placed in his charge by or under this Charter. As the chief administrative officer, the manager shall:

(5) Prepare and submit the annual operating budget and capital budget, including any and all requested substantiating detail supporting planned line-item revenues and expenditures, to the city council. The annual operating and capital budgets for the next fiscal year are to be submitted 75 days in advance of the start of the next fiscal year.

Sec. 6.25. - Submission of operating budget.

On or before a date fixed by the city council, but not later than 30 days prior to the beginning of each fiscal year, the city manager or his designee shall submit to the city council a proposed operating budget for the ensuing fiscal year. The budget shall be accompanied by a message from the city manager or his designee containing a statement of the general fiscal policies of the city, the important features of the budget, explanations of major changes recommended for the next fiscal year, a general summary of the budget, and such other comments and information as he may deem pertinent. The operating budget and the capital improvements budget hereinafter provided for, the budget message, and all supporting documents shall be filed in the office of the city clerk and shall be open to public inspection.

Sec. 6.26. - Action on budget.

(a) The city council may amend the operating budget proposed by the city manager or his designee; except, that the budget as finally amended and adopted must provide for all expenditures required by state law or by other provisions of this Charter and for all debt service requirements for the ensuing fiscal year, and the total appropriations from any fund shall not exceed the estimated fund balance, reserves, and revenues.



(b) The city council, by ordinance, shall adopt the final operating budget for the ensuing fiscal year no later than 30 days prior to the end of the fiscal year or until such time as prescribed by city council. If the city council fails to adopt the budget by this date, the amounts appropriated for operation for the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with items prorated accordingly until such time as the city council adopts a budget for the ensuing fiscal year. Adoption of the budget shall take the form of an appropriations ordinance setting out the estimated revenues in detail by sources and making appropriations according to fund and by organizational unit, purpose, or activity as set out in the budget preparation ordinance adopted pursuant to [section 6.24](#).

(c) The amount set out in the adopted operating budget for each organizational unit shall constitute the annual appropriation for such, and no expenditure shall be made, or encumbrance created in excess of the otherwise unencumbered balance of the appropriations or allotment thereof, to which it is chargeable.

Sec. 6.27. - Tax levies.

The city council shall levy, by ordinance, such taxes as are necessary. The taxes and tax rates set by such ordinance shall be such that reasonable estimates of revenues from such levy shall at least be sufficient, together with other anticipated revenues, fund balances and applicable reserves, to equal the total amount appropriated for each of the several funds set forth in the annual operating budget for defraying the expenses of the general government of this city.

MILLAGE RATE CALCULATION & ADOPTION

The millage rate is a number by which each \$1,000 of real and personal property is taxed to provide funding for the operations of the City. The Cherokee County Tax Assessor is responsible for calculating the fair market value of the real and personal property in Cherokee County, including said property within the City of Canton. The fair market value is then discounted to a taxable value which is forty percent (40%). This taxable value is then multiplied by the millage rate to determine the taxes due for said property. Below is this equation and examples of this process:

Simple Millage Rate Calculation:

Fair Market Value (FMV) x 40% = Taxable Value (TV)

Taxable Value (TV) x Millage Rate = Taxes Due

Example of a Standard Millage Rate Application to Property Taxes:

James Smith's Home is given a fair market value (FMV) by the Assessor of \$450,000. The City of Canton's current millage rate is 5.4 mills.

\$450,000 (FMV) x 40% = \$180,000 (TV)

\$180,000 (TV) x .0054 (Millage Rate) = \$972 (Taxes Due)

James Smith has a tax liability to the City of \$972 for his property valued at \$450,000.



Example of a Millage Rate Application to Property Taxes with a Senior Exemption¹:

If James Smith is a senior aged 62 or older and has filed for a City of Canton Senior Tax Exemption by April 1 with the Cherokee County Tax Assessor, his calculation will be reduced for the first \$280,000 of fair market value as shown below:

$$\begin{aligned} & \$450,000 \text{ (FMV)} - \$280,000 \text{ (Senior Exemption)} \times 40\% = \$68,000 \text{ (TV)} \\ & \$68,000 \text{ (TV)} \times .0054 \text{ (Millage Rate)} = \$367.20 \text{ (Taxes Due)} \end{aligned}$$

*James Smith has a tax liability to the City after the application of a senior exemption of \$367.20. Having the senior exemption, Mr. Smith sees a tax reduction of \$604.80. The senior exemption, however, does not discount the rate of fire taxes paid on behalf of Mr. Smith to Cherokee County. Based upon the current **fire millage rate of 2.984 mills**, the City of Canton is responsible for **paying \$537.12** on behalf of Mr. Smith for fire services. With the senior exemption, the City of Canton is responsible for making up **\$169.92** from other fund sources to subsidize fire services for Mr. Smith.*

Tax Digest & Millage Rate Adoption

Each year, the Assessor provides a draft digest of all property values to the City of Canton around May. The draft digest results in estimated property taxes due to the City prior to appeals utilizing the current millage rate. If the tax digest is higher than prior years, the Assessor will show what the millage rate could be reduced to allowing the total dollars collected in taxes to remain revenue neutral. This is referred to as a *revenue neutral rollback* millage rate. Any rate below the calculated revenue neutral rollback millage rate would be a true tax reduction. Likewise, if the digest value goes down, the Assessor would provide a calculation of a higher millage rate necessary to capture the same amount of taxes. This is also considered a revenue neutral millage rate. According to state law, if the City of Canton utilizes any tax rate that is different than a revenue neutral millage rate (unless such rate is lower than the prior year), the City must hold three public hearings to adopt such rate. If two meetings are held on the same day, one of these hearings must be held before noon and the other one must be held after 6 p.m. that day. The schedule for these meetings must be advertised by legal notice in the paper at least 7 days prior to the first hearing. The schedule for the public hearings for the 2023 Millage Rate is as follows:

Thursday, June 15, 2023, at 6 p.m. in the City Hall Auditorium²
Thursday, July 6, 2023, at 6 p.m. in the City Hall Auditorium
Thursday, July 20, 2023, at 6 p.m. in the City Hall Auditorium

Following the third public hearing the City can adopt the millage rate. Should the City opt to proceed with the revenue neutral rollback millage rate or any rate less than that rate, there is only required to be one

¹ The Senior Tax Exemption in Canton was approved by a referendum of the voters and can only be altered by a subsequent referendum.

² Minutes and the videos from the June 15, 2023 Public Hearing & Special Called Meeting are available [HERE](#).



public hearing prior to the adoption of the rate. All public meetings will be live-streamed and available via the City website at: <https://canton.legistar.com/Calendar.aspx>. Additionally, if the public wishes to comment on the budget with questions or concerns, they may do so by emailing TellUs@cantonga.gov.

CANTON’S MILLAGE RATE HISTORY & QUICK FACTS

The current millage rate for the City of Canton is 5.4 mills. Below is a chart of the historical millage rates of the City of Canton since 1997:

Year	Millage Rate	Year	Millage Rate	Year	Millage Rate
1997	8.500	2004	7.115	2011	6.800
1998	8.250	2005	6.778	2012	6.800
1999	8.250	2006	6.256	2013	6.800
2000	8.250	2007	5.966	2014	6.196
2001	8.000	2008	5.950	2015	5.850
2002	7.500	2009	6.800	2016	5.600
2003	7.385	2010	6.800	2017-2022	5.400

The current millage rate of **5.4 mills is the lowest millage rate in the last 28 years** for the City of Canton. Additionally, this millage rate accounts for all City services: police, fire, recreation, streets, municipal courts, community development, code compliance, building and safety services, and administration. In 2017, the City of Canton began a contract with Cherokee County for the provision of fire and emergency services. Canton joined the cities of Ball Ground, Holly Springs, and Waleska in receiving said services on behalf of the incorporated residents. Cherokee County assesses a fire district tax of 2.984 mills to pay for said services. In the cities of Ball Ground and Waleska, the residents are assessed an additional fire district millage rate on their County property tax bills for said services. The cities of Canton and Holly Springs pay a flat fee to the County based upon the application of the fire district millage rate across the digests for those cities. Including the provision of fire services, the area millage rates (2022) are as follows from highest to lowest:

Ball Ground	6.922 Mills (3.938 mills for operations plus 2.984 mills for fire)
Holly Springs	6.825 Mills (includes operations and fire)
Waleska	5.508 Mills (2.524 mills for operations plus 2.984 mills for fire)
³ Woodstock	5.278 Mills (includes operations and City provided fire)
Canton	5.400 Mills (includes operations and fire)

In addition to operating under the lowest effective millage rate (less added fire mills and a potential parks and recreation bond mill) in Cherokee County, Canton residents also benefit from the lowest sales tax rate in Georgia (6%) and Canton seniors (age 62 and up) receive a full exemption of property taxes on the fair market value of a home up to \$280,000.

³ Woodstock approved a full revenue neutral rollback in June 2023, and plan to have a one mill referendum for parks and recreation on the upcoming general election, which would increase taxes above 6 mills in 2024.



Annual Operating Budget

The City of Canton has an annual operating budget of nearly \$80,000,000. In the current fiscal year, the operating budget was just over \$ 79.9 million. The proposed Fiscal Year 2021 Operating Budget is \$82.3 million or an overall increase of \$ 2.3 million. Of this increase, \$3,545,989 is attributable to an increase in the general fund of the City. Other changes in operating funds come from a mixture of increased and decreased revenues in sales taxes, impact fees, user fees, and the use of fund balance in the enterprise funds (Water, Wastewater, Storm Water and Sanitation). The budget reflects a \$3.8 million decrease in funds in the Water and Sewerage Fund related to expenditures in bond proceeds for the water pollution control plant expansion.

Personnel

The City operates with 128 full-time employees (currently 123 of these positions are filled). Of these, 11 are paid for fully through enterprise funds (8 in the Water and Sewer Fund and 3 in the Sanitation Fund). The average hourly rate of pay for non-exempt full-time employees is \$23.49 per hour. The average annual pay for hourly sworn police positions (work 2,236 hours annually) is \$62,451 and civilian hourly employees (work 2,080 hours annually) earn an average of \$48,859. This class of hourly employees includes police officers through the rank of lieutenant, public works technicians, court clerks, inspectors, support managers, finance clerks, administrative assistants, utility billing customer service representatives, technology support, community development customer service representatives, records clerks, investigators, public outreach staff, and maintenance. For the upcoming budget, consideration was given to an adequate way to compensate staff as the cost of living is additionally rising. According to the Bureau of Labor Statistics, the compensation costs for state and local government employees nation-wide had increased by 4.9 percent for the prior 12-month period ending March 31, 2023. Compensation costs for Civilian Workers (4.9 percent) and Private Industry Workers (4.8 percent) were also up.

In last year's budget, the City adopted a new Step Pay Plan for sworn employees that includes traditional schedules for step and grade increases. These increases are based on cost-of-living allowance (COLA) shifts to the schedule and an annual incentive upon the employee's anniversary date to a higher step. The budget includes a 3.36 percent COLA applied to the step and grade schedule. Combined with the annual anniversary incentive, the average sworn employee will see a rate increase of at least 4.9% during FY2024.

Last year the City additionally led the state with the implementation of a minimum starting wage of \$20 per hour for all positions. To accommodate that increase, non-sworn staff received a \$5,000 per position increase at the conclusion of FY2022 and an additional 5 percent COLA in FY2023. Management recommends a 3 percent COLA for non-exempt civilian employees with a potential 2 percent merit bonus based upon completion of specific action items within everyone's Employee Roadmap. Management recommends a 2.5 percent COLA for exempt civilian employees with a potential 2.5 percent merit bonus based upon completion of specific action items within everyone's Employee Roadmap.



The proposed increases will result in approximately \$470,000 in new payroll expenditures for existing employees. As always, there may be some tweaks to job descriptions and pay adjustments during the fiscal year based upon the work necessary to run the City's programs and projects. The budget does reflect keeping the Christmas Bonus program intact at last year's level.

Increased Expenses

The current general fund budget reflects 5 new positions: a new Community Development Director, (2) sworn K-9 Officers, and annualizing (2) Creative Digital Content Specialists. Additionally, the proposed budget includes funding for our capital leased asset program through Enterprise for the replacement of fleet vehicles, including two new vehicles for the K-9 Officer positions. The proposed FY24 budget is an increase of \$3,545,989 in the general fund expenditures. Of this increase, \$980,541 is proposed in increase spending in the Police Department, \$344,831 in Parks, \$1,225,900 for Interfund Transfers to offset increases to the annual Cherokee County Fire Services Contract based upon growth in the tax digest. The Police Department remains the largest user of City revenues for operations, with 63 employees, or 47 percent of all City personnel.

This proposed budget includes up to a 10 percent increase in employee health benefits that represent only the employer share. There is an increase of 11 percent in workers compensation insurance, 8 percent in all other insurance, 3 percent in natural gas, and 3 percent in electricity. Additionally, based upon a report from GMEBS (the City's defined benefit retirement plan) and MissionSquare (the City's defined contribution retirement plan) the budget reflects a 20 percent increase in retirement expenses.

The City will continue working to complete a number of projects in FY2024, including the construction of the water pollution control plant expansion, SR 140 road design projects in North Canton, implementation of the first Transportation Master Plan Projects, continuation of a Parks & Recreation Master Plan, implementation of the Public Arts Master Plan, Tax Allocation District projects, funding for the start of the new South Canton Park project construction, implementation of the City's down payment assistance program for new homeowners, funding assistance for the Canton Housing Authority for the redevelopment of public housing at Shipp Street, street resurfacing projects, stormwater upgrades throughout the City, improvements to the City's water treatment plant, planning and construction of the new Etowah River Pedestrian Bridge, design of a new South Canton water tank, design of waterline improvements at Highway 20 and Interstate 575, lighting and sound enhancements to the Canton Theatre, and development of a small stage at Brown Park.

Use of Fund Balance

Since 2013, the City of Canton has utilized reserves to keep property taxes low. In 2016, the fund balance was budgeted for use but due to vacancies and projects that did not get started, none was used. In 2017, the City utilized \$1.7 million in reserves for general operations, allowing the City to reduce the millage rate from 5.6 mills to 5.4 mills. As employment with the City has steadied and departments are being efficient in the expenditure of budgeted funds, the fund balance that has been utilized to supplement revenues in the budget has been decreasing. As of the most recent audited fiscal year ended (September 30, 2022), the fund balance of the City was \$14,181,869. The current budget was built upon using



\$1,612,791 in fund balance. This in mind, the fund balance projected to start next fiscal year will grow by \$2 million. To keep the current millage rate at 5.4, the City will need to utilize \$822,628 in fund balance to meet budget. This would reduce the overall fund balance to just less than \$15 million at the end of the upcoming fiscal year. The City utilizes approximately \$2 million monthly for operations, meaning that at the end of the upcoming fiscal year, the City would have 7 months operating in reserves.

New housing starts continue driving growth within the City, but these also come at a cost. In 2018, there were 1,763 senior exemptions. In 2022, the number of senior exempt properties was 2,990. This year there are 3,167 exempt properties (5.9 percent increase over last year), saving this category of taxpayers \$1,885,932. This is a particular hit to the City's budget as the cost of fire services with the County is based on the total digest. As this exempted property category continues to grow, the non-exempted properties will continue to offset these expenses, and this cannot be accomplished through the continued use of fund balance or property tax rollbacks and cuts.

If the City did not have a fund balance, the budget would require a millage rate of **5.83 mills**.

Respectfully submitted,

A handwritten signature in blue ink that reads "Billy Peppers". The signature is written in a cursive style and is positioned above a horizontal line.

Billy Peppers,
City Manager

Jan-23							Feb-23							Mar-23							Apr-23							May-23							Jun-23						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7				1	2	3	4				1	2	3	4						1	2		1	2	3	4	5	6					1	2	3
8	9	10	11	12	13	14	5	6	7	8	9	10	11	5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10
15	16	17	18	19	20	21	12	13	14	15	16	17	18	12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17
22	23	24	25	26	27	28	19	20	21	22	23	24	25	19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24
29	30	31					26	27	28					26	27	28	29	30	31	23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30		

Jul-23							Aug-23							Sep-23							Oct-23							Nov-23							Dec-23						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1		1	2	3	4	5					1	2	1	2	3	4	5	6	7				1	2	3	4						1	2		
2	3	4	5	6	7	8	6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9
9	10	11	12	13	14	15	13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16
16	17	18	19	20	21	22	20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23
23	24	25	26	27	28	29	27	28	29	30	31			24	25	26	27	28	29	30	29	30	31					26	27	28	29	30			24	25	26	27	28	29	30
30	31																																		31						

January

- 2 City holiday
- 2 – 6 CCSD school holiday
- 16 City holiday

February

- 20 City holiday
- 20 – 24 CCSD school holiday

March

- 10 – 12 Mayor & Council Spring retreat & planning session

April

- 3 – 7 CCSD school holiday
- 10 Distribute budget planning packets to management

May

- 1 Departmental estimates for current year & budget requests for new fiscal year due to Finance
- 16 Management team meeting to review operating & CIP requests
- 25 CCSD last day of school
- 29 City holiday

June

- 2 Submit ad request to Cherokee Tribune for Notice of Current Tax Digest and Five-Year History of Levy, notice of budget availability, & public hearings
- 6 Press release regarding tax digest & public hearings
- 15 Budget Workshop with elected officials & 1st Public Hearing on millage rate
- 19 City holiday
- 27 Publication of newspaper advertisement for public hearings to adopt proposed millage rate & budget, proposed budget posted to City’s website

July

- 3 - 4 City holiday
- 6 Public hearing 2 of 3 to adopt proposed millage rate & discuss FY2024 budget
- 7 Submit ad request to Cherokee Tribune for final hearing on the millage rate
- 11 Publication of newspaper advertisement for final public hearing to adopt millage rate & budget
- 20 Public hearing to adopt millage rate & budget
- 26 Submit signed PT-32.1 & PT-38 to County Tax Commissioner & Clerk of Court

August

- 1 County Tax Commissioner submits tax digest to the State DOR & CCSD first day of school

September

- 4 City holiday
- 18 – 22 CCSD school holiday

October

- 1 Beginning of new fiscal year
- 9 CCSD school holiday

November

- 7 Election Day
- 10 City holiday
- 20 – 24 CCSD school holiday
- 23 – 24 City holiday

December

- 22 – 31 CCSD school holiday
- 25 – 26 City Holiday

• Council meetings are the 1st & 3rd Thursday each month

ORDINANCE NO. 2023-0720-1

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF THE FISCAL YEAR 2024 BUDGET FOR THE CITY OF CANTON, GEORGIA

IT IS HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF CANTON, GEORGIA THAT THE FISCAL YEAR 2024 BUDGET BE ESTABLISHED; and

WHEREAS: The following Budget is included as a part of this Ordinance detailing the funds to be approved in the FY 2024 Budget; and

NOW, THEREFORE, be it ordained that the Mayor and Council of Canton do hereby approve and adopt the City of Canton Fiscal Year 2024 Budget as follows:

Section 1: General Fund

- A. It is estimated that the following revenues will be available in the General Fund for the Fiscal Year 2024:

TAXES	\$	19,590,400
LICENSES AND PERMITS		1,467,713
INTERGOVERNMENTAL		35,000
CHARGES FOR SERVICE		305,902
FINES AND FORFEITURES		1,462,000
INVESTMENT INCOME		150,000
CONTRIBUTIONS & DONATIONS		3,000
MISCELLANEOUS		35,500
OTHER SOURCES		1,673,086
USE OF FUND BALANCE (RESERVES)		822,628
TOTAL REVENUES	\$	25,545,229

- B. The following amounts are hereby appropriated for operating the City government for the Fiscal Year 2024:

CITY COUNCIL	\$	119,707
SALARY & BENEFITS	\$	79,807
PURCHASED SERVICES & SUPPLIES		39,900
CITY CLERK		113,943
SALARY & BENEFITS		99,943
PURCHASED SERVICES & SUPPLIES		14,000
MAYOR'S OFFICE		28,779
SALARY & BENEFITS		22,479
PURCHASED SERVICES & SUPPLIES		6,300
CITY MANAGER		465,823
SALARY & BENEFITS		436,073
PURCHASED SERVICES & SUPPLIES		29,750

ELECTIONS		21,000
PURCHASED SERVICES & SUPPLIES	1,000	
OTHER	20,000	
GENERAL ADMINISTRATION		1,585,159
SALARY & BENEFITS	1,130,959	
PURCHASED SERVICES & SUPPLIES	454,201	
FINANCIAL ADMINISTRATION		282,164
SALARY & BENEFITS	263,924	
PURCHASED SERVICES & SUPPLIES	18,240	
TECHNOLOGY		461,985
SALARY & BENEFITS	87,485	
PURCHASED SERVICES & SUPPLIES	300,000	
CAPITAL OUTLAY	74,500	
GEOGRAPHIC INFORMATION SYSTEM		132,985
PURCHASED SERVICES & SUPPLIES	132,985	
HUMAN RESOURCES		227,339
SALARY & BENEFITS	149,214	
PURCHASED SERVICES & SUPPLIES	78,125	
GENERAL GOVERNMENT BUILDINGS		501,190
SALARY & BENEFITS	134,190	
PURCHASED SERVICES & SUPPLIES	357,000	
CAPITAL OUTLAY	10,000	
STREET DEPARTMENT BUILDINGS		46,500
PURCHASED SERVICES & SUPPLIES	39,500	
CAPITAL OUTLAY	7,000	
COMMUNICATIONS AND OUTREACH		237,142
SALARY & BENEFITS	187,142	
PURCHASED SERVICES & SUPPLIES	50,000	
MUNICIPAL COURT		380,249
SALARY & BENEFITS	251,649	
PURCHASED SERVICES & SUPPLIES	128,600	
POLICE DEPARTMENT		7,127,321
SALARY & BENEFITS	5,749,021	
PURCHASED SERVICES & SUPPLIES	1,323,300	
CAPITAL OUTLAY	55,000	

STREETS ADMIN		337,701
SALARY & BENEFITS	282,201	
PURCHASED SERVICES & SUPPLIES	55,500	
STREETS		1,027,555
SALARY & BENEFITS	760,655	
PURCHASED SERVICES & SUPPLIES	266,900	
STREET LIGHTS		645,000
PURCHASED SERVICES & SUPPLIES	645,000	
TRAFFIC ENGINEERING		24,300
PURCHASED SERVICES & SUPPLIES	24,300	
THEATER		201,786
SALARY & BENEFITS	132,686	
PURCHASED SERVICES & SUPPLIES	69,100	
PARKS AND RECREATION		1,000,257
SALARY & BENEFITS	563,607	
PURCHASED SERVICES & SUPPLIES	217,650	
CAPITAL OUTLAY	219,000	
BUILDING & SAFETY SERVICES		1,123,844
SALARY & BENEFITS	1,021,444	
PURCHASED SERVICES & SUPPLIES	102,400	
URBAN REDEVELOPMENT & HOUSING		680,134
SALARY & BENEFITS	150,334	
PURCHASED SERVICES & SUPPLIES	29,800	
CAPITAL OUTLAY	500,000	
PLANNING AND ZONING		784,939
SALARY & BENEFITS	613,428	
PURCHASED SERVICES & SUPPLIES	171,511	
ECONOMIC DEVELOPMENT AND TOURISM		156,955
SALARY & BENEFITS	117,855	
PURCHASED SERVICES & SUPPLIES	19,100	
OTHER	20,000	
DOWNTOWN DEVELOPMENT - MAIN STREET		106,193
SALARY & BENEFITS	95,093	
PURCHASED SERVICES & SUPPLIES	11,100	
INTERGOVERNMENTAL TRANSFERS		6,744,827
CONTINGENCIES		980,452
TOTAL EXPENDITURES	\$	25,545,229

Section 2: Confiscated Assets Fund

- A. It is estimated that the following revenues will be available in the Confiscated Assets Fund for the Fiscal Year 2024:

FINES AND FORFEITURES	\$	-
-----------------------	----	---

- B. The following amounts are hereby appropriated in the Confiscated Asset Fund for the Fiscal Year 2024:

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

Section 3: American Rescue Plan Act (ARPA) Fund

- A. It is estimated that the following revenues will be available in the ARPA Fund for the Fiscal Year 2024:

FEDERAL GRANTS - INDIRECT	\$	1,159,741
---------------------------	----	-----------

- B. The following amounts are hereby appropriated in the ARPA Fund for the Fiscal Year 2024:

TRANSFER TO GENERAL FUND	\$	1,159,741
--------------------------	----	-----------

Section 4: Tax Allocation District (TAD) Fund

- A. It is estimated that the following revenues will be available in the TAD Fund for the Fiscal Year 2024:

TOTAL REVENUES	\$	100,000
----------------	----	---------

- B. The following amounts are hereby appropriated in the TAD Fund for the Fiscal Year 2024:

TAD INFRASTRUCTURE	\$	100,000
--------------------	----	---------

Section 5: Hotel/Motel Tax Fund

- A. It is estimated that the following revenues will be available in the Hotel/Motel Tax Fund for the Fiscal Year 2024:

TAXES	\$	840,000
INVESTMENT INCOME		120
TOTAL REVENUES	\$	840,120

- B. The following amounts are hereby appropriated in the Hotel/Motel Tax Fund for the Fiscal Year 2024:

CULTURE & RECREATION	\$	397,620
HOUSING AND DEVELOPMENT		442,500
TOTAL EXPENDITURES	\$	840,120

Section 6: Rental Car Tax Fund

- A. It is estimated that the following revenues will be available in the Rental Car Tax Fund for the Fiscal Year 2024:

TAXES	\$	144,000
INTEREST INCOME		500
USE OF FUND BALANCE (RESERVES)		159,500
TOTAL REVENUES	\$	304,000

- B. The following amounts are hereby appropriated in the Rental Car Tax Fund for the Fiscal Year 2024:

HOUSING AND DEVELOPMENT	\$	24,000
CULTURE & RECREATION (LIBRARY SUPPLEMENT)		30,000
INFRASTRUCTURE		250,000
TOTAL EXPENDITURES	\$	304,000

Section 7: CBA Fund

A. It is estimated that the following revenues will be available in the CBA Fund for the Fiscal Year 2024:

TRANSFERS IN	\$	1,800,882
TOTAL REVENUES	\$	1,800,882

B. The following amounts are hereby appropriated in the CBA Fund for the Fiscal Year 2024:

PRINCIPAL PAYMENTS ON BONDS	\$	1,498,975
INTEREST PAYMENTS ON BONDS		301,907
TOTAL EXPENDITURES	\$	1,800,882

Section 8: SPLOST VII Fund

A. It is estimated that the following revenues will be available in the SPLOST VII Fund for the Fiscal Year 2024:

TAXES	\$	4,700,000
INVESTMENT INCOME		650
CAPITAL GRANTS		310,000
USE OF FUND BALANCE (RESERVES)		2,371,350
TOTAL REVENUES	\$	7,382,000

B. The following amounts are hereby appropriated in the SPLOST VII Fund for the Fiscal Year 2024:

GENERAL GOV. BUILDINGS & EQUIPMENT	\$	5,000,000
TRANSPORTATION FACILITIES & EQUIPMENT		2,382,000
TOTAL EXPENDITURES	\$	7,382,000

Section 9: SPLOST VIII Fund

- A. It is estimated that the following revenues will be available in the SPLOST VIII Fund for the Fiscal Year 2024:

TAXES	\$	1,575,000
INVESTMENT INCOME		100
TOTAL REVENUES	\$	1,575,100

- B. The following amounts are hereby appropriated in the SPLOST VIII Fund for the Fiscal Year 2024:

PUBLIC SAFETY TECHNOLOGY & EQUIPMENT	\$	500,000
TRANSPORTATION FACILITIES & EQUIPMENT		50,000
PARKS & RECREATION		1,025,100
TOTAL EXPENDITURES	\$	1,575,100

Section 10: Road & Sidewalk Fund

- A. It is estimated that the following revenues will be available in the Road & Sidewalk Fund for the Fiscal Year 2024:

TOTAL REVENUES	\$	-
----------------	----	---

- B. The following amounts are hereby appropriated in the Road & Sidewalk Fund for the Fiscal Year 2024:

ROAD & SIDEWALK INFRASTRUCTURE	\$	-
--------------------------------	----	---

Section 11: Impact Fee Fund

- A. It is estimated that the following revenues will be available in the Impact Fee Fund for the Fiscal Year 2024:

CHARGES FOR SERVICE	\$	2,632,000
USE OF FUND BALANCE (RESERVES)		1,079,448
TOTAL REVENUES	\$	3,711,448

- B. The following amounts are hereby appropriated in the Impact Fee Fund for the Fiscal Year 2024:

ADMINISTRATIVE	\$	137,073
PUBLIC SAFETY		-
ROAD & BRIDGE PROJECTS		511,375
PARKS & RECREATION PROJECTS		2,200,000
INTERGOVERNMENTAL TRANSFERS		563,000
CONTINGENCIES		300,000
TOTAL EXPENDITURES	\$	3,711,448

Section 12: Water & Sewerage Fund

- A. It is estimated that the following revenues will be available in the Water & Sewerage Fund for the Fiscal Year 2024:

OPERATING REVENUE	\$	17,066,296
INVESTMENT INCOME		5,000
USE OF FUND BALANCE (RESERVES)		310,392
OTHER SOURCES		21,219,000
TOTAL REVENUES	\$	38,600,688

- B. The following amounts are hereby appropriated in the Water & Sewerage Fund for the Fiscal Year 2024:

SANITARY SEWER INFRASTRUCTURE	\$	2,304,000
SEWER LIFT STATIONS		1,010,000
SEWAGE TREATMENT PLANTS		17,892,300
WATER ADMINISTRATION		2,851,278
WATER SUPPLY		397,155
WATER TREATMENT		2,903,000
WATER DISTRIBUTION		4,406,500
DEBT RETIREMENT		5,270,652
OTHER USES		1,565,803
TOTAL EXPENSES	\$	38,600,688

Section 13: Stormwater Fund

- A. It is estimated that the following revenues will be available in the Stormwater Fund for the Fiscal Year 2024:

OPERATING REVENUE	\$	386,900
USE OF FUND BALANCE (RESERVES)		127,316
TOTAL REVENUES	\$	514,216

- B. The following amounts are hereby appropriated in the Stormwater Fund for the Fiscal Year 2024:

STORMWATER EXPENSES	\$	514,216
---------------------	----	---------

Section 14: Sanitation Fund

- A. It is estimated that the following revenues will be available in the Sanitation Fund for the Fiscal Year 2024:

FRANCHISE FEES	\$	478,000
COLLECTION FEES		1,550
INTERGOVERNMENTAL TRANSFERS		55,967
TOTAL REVENUES	\$	535,517

- B. The following amounts are hereby appropriated in the Sanitation Fund for the Fiscal Year 2024:

SANITATION EXPENSES	\$	535,517
---------------------	----	---------

Section 15: Municipal Court Fund

- A. It is estimated that the following revenues will be available in the Municipal Court Fund for the Fiscal Year 2024:

CHARGES FOR SERVICE	\$	38,400
FINES AND FORFEITURES		190,000
INVESTMENT INCOME		60
MISCELLANEOUS		60,000
TOTAL REVENUES	\$	288,460

- B. The following amounts are hereby appropriated in the Municipal Court Fund for the Fiscal Year 2024:

PUBLIC SAFETY	\$	288,460
---------------	----	---------

**CITY OF CANTON
GENERAL FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2024**

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
100	311100	REAL TAXES - CURRENT YEAR	\$ 5,629,541	\$ 6,190,078	\$ 7,960,889	\$ 7,750,000	\$ 9,770,000
100	311200	REAL TAXES - PRIOR YEARS	22,003	10,239	6,719	2,000	8,000
100	311300	PERSONAL PROPERTY TAXES	454,189	455,150	515,361	520,000	543,300
100	311310	MOTOR VEHICLE TAXES	30,214	45,754	17,814	38,900	25,000
100	311311	MV-TAVT	1,174,344	1,299,695	613,301	800,000	1,136,000
100	311316	ALTERNATIVE AD VALOREM TAXES	7,905	5,150	-	-	6,000
100	311320	MOBILE HOME TAXES	162	197	151	80	160
100	311340	INTANGIBLE TAXES	244,674	181,138	48,888	146,000	90,000
100	311350	RAILROAD EQUIPMENT CAR TAXES	1,524	1,567	-	1,400	1,300
100	311600	REAL ESTATE TRANSFER TAXES	30,249	35,350	11,136	30,000	30,500
100	311710	FRANCHISE TAXES-ELECTRIC	1,352,705	1,629,029	134,191	1,530,000	1,761,000
100	311720	FRANCHISE TAXES-WATER&SEWER	500,000	500,000	500,000	500,000	525,000
100	311730	FRANCHISE TAXES-NATURAL GAS	204,227	231,247	-	210,000	245,000
100	311750	FRANCHISE TAXES-CABLE TV	346,172	276,518	134,796	280,000	265,000
100	311760	FRANCHISE TAXES-TELEPHONE	109,195	106,579	39,578	100,000	95,000
100	311790	FRANCHISE TAXES-WASTE DISPOSAL	269,923	298,739	-	-	-
100	314200	ALCOHOLIC BEVERAGE EXCISE TAXES	655,347	648,924	335,510	600,000	660,000
100	314300	LOCAL OPTION MIXED DRINK TAXES	138,215	177,458	108,044	145,000	215,140
100	316100	BUSINESS OCCUPATION TAXES	1,037,935	1,189,537	1,150,345	900,000	1,200,000
100	316200	INSURANCE PREMIUM TAXES	1,888,765	1,950,938	2,833,252	2,040,000	2,800,000
100	316300	FINANCIAL INSTITUTIONS TAXES	172,294	226,949	188,965	195,000	195,000
100	319110	PENALTIES & INTEREST - REAL PROPERTY	8,661	6,070	5,471	4,000	6,000
100	319120	PENALTIES & INTEREST - PERSONAL	5,019	3,097	2,484	4,000	3,000
100	319400	PENALTIES & INTEREST - BUSINESS TAX	19,156	29,993	14,055	4,000	10,000
100	319500	DELINQUENT TAXES - FIFA	420	60	36	-	-
100	319900	OTHER PENALTIES/INTEREST	276	-	55	-	-
100	321100	LICENSES & PERMITS - ALCOHOLIC BEV	254,042	291,026	258,125	525,000	260,000
100	321220	LICENSES & PERMITS - INSURANCE	34,313	46,000	46,863	45,000	45,000
100	321900	ADMINISTRATIVE FEES - BUSINESS LICENSE	24,021	25,648	25,990	20,000	25,000
100	322100	CERTIFICATES OF OCCUPANCY	160,400	109,387	14,064	100,000	86,225
100	322110	BUILDING PERMITS/INSPECTION	1,059,190	634,663	210,705	400,000	976,488
100	322120	ZONING & LAND USE FEES	70,998	36,407	19,372	40,000	40,000
100	322140	SIGN PERMIT FEES	5,502	6,353	2,960	4,000	5,000
100	322990	BUILDING PERMIT TECHNOLOGY FEE	8,490	30,560	8,880	20,000	30,000
100	331110	FEDERAL GRANTS-DIRECT	5,845	-	-	-	-
100	331111	FEDERAL GRANTS-DIRECT	5,000	-	-	-	-

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2021	FY 2022	FY 2023		FY 2024
			ACTUAL	ACTUAL	YTD as of 3/31	BUDGET	BUDGET
100	331150	FEDERAL GRANTS-INDIRECT	-	53,825	-	-	-
100	337000	PAYMENT IN LIEU OF TAX - C.H.A.	26,001	33,516	37,543	25,000	35,000
100	341300	PLANNING/DEVELOPMENT FEES	5,905	21,034	9,778	30,000	24,778
100	341305	LAND DISTURBANCE NPDES PHASE II	5,456	69,127	6,808	40,000	71,219
100	341311	BUILDING PLAN REVIEW FEES	120,520	60,399	26,885	50,000	46,155
100	341390	ETOWAH ENTERPRISE ZONE	(3,867)	(2,341)	-	-	-
100	341910	GENERAL GOVERNMENT-ELECTION QUALIFY FEE	1,080	-	-	-	-
100	341920	ADVERTISING FEES - ZONING	10,000	9,500	10,000	10,000	12,500
100	342100	SPECIAL POLICE SERVICES	88,117	67,995	39,500	70,000	79,000
100	342130	FALSE ALARM FEES	-	1,515	13,846	-	10,000
100	342901	LICENSE TO SELL FIREWORKS	-	2,500	-	1,500	1,500
100	343200	STREETLIGHT CHARGES	144	144	72	145	-
100	347200	ACTIVITY FEES - RECREATION	9,955	6,900	-	7,000	7,000
100	347210	ACTIVITY FEES - HLC RESERVOIR LAUNCH SITE	23,375	18,857	2,866	20,000	20,000
100	347220	RECREATION ACTIVITY FEES	8,250	15,850	6,550	6,000	6,000
100	347310	ADMISSION FEES - THEATER	959	15,308	5,903	5,000	7,000
100	347311	RENTAL FEES - THEATRE	6,418	30,406	23,603	12,000	12,000
100	347311	PROMOTIONS - THEATRE	-	3,998	-	5,000	5,000
100	347900	RECREATION CONCESSIONS	7,179	5,087	-	3,000	3,000
100	347910	CANTON ACCESSORIES	834	931	-	600	600
100	347910	PTV REGISTRATIONS (GOLF CARTS)	480	360	15	200	150
100	349300	BAD CHECK FEES	-	-	35	-	-
100	349400	LATE FEES	4	3	1	-	-
100	351100	MUNICIPAL COURT FINES	727,152	659,392	165,724	600,000	400,000
100	351100	FINES - REDSPEED	69,063	1,073,040	531,419	950,000	1,062,000
100	361000	INTEREST INCOME	768	64,739	216,572	5,000	150,000
100	371000	CONTRIBUTIONS & DONATIONS	10,000	-	-	-	-
100	371010	CANTON PD EXPLORERS	1,500	3,030	3,275	2,500	2,500
100	371020	CONTRIBUTIONS & DONATIONS/PD OTHER	-	1,570	-	500	500
100	380000	MISCELLANEOUS INCOME	14,161	434,102	78,270	-	20,000
100	381000	RENTS & ROYALTIES	33,060	2,502	750	-	-
100	382000	RENT CITY HALL/CELLULAR TOWER	48,457	48,025	39,937	46,982	15,500
100	383000	REIMBURSEMENT FOR DAMAGED PROPERTY	29,600	30,161	172	-	-
100	390000	OTHER FINANCING SOURCES	-	401,092	75,500	-	-
100	391275	TRANSFER FROM HOTEL/MOTEL	256,907	71,100	242,956	307,600	397,620
100	391280	TRANSFER FROM RENTAL CAR TAX FUND	160,000	-	-	-	-
100	391334	TRANSFER FROM ADMIN IMPACT FEE FUND	80,000	-	-	49,300	137,073
100	391506	TRANSFER FROM ARPA FUND	127,642	10,043,780	1,705	1,184,742	1,138,393
100	392100	PROCEEDS FROM THE SALE OF G.F.A.	16,098	105,651	1,440,000	-	-
100	134201	UNASSIGNED FUND BALANCE	-	-	-	1,612,791	822,628
TOTAL REVENUES:			\$ 17,816,134	\$ 30,032,598	\$ 18,187,685	\$ 21,999,240	\$ 25,545,229

**CITY OF CANTON
GENERAL FUND FOR THE YEAR ENDING SEPTEMBER 30, 2024**

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
CITY COUNCIL									
100	1110	10	511100	SALARIES & WAGES	\$ 72,000	\$ 72,000	\$ 33,000	\$ 72,000	\$ 72,000
100	1110	10	512100	GROUP INSURANCE	31,406	42,652	18,893	44,164	44,531
100	1110	10	512200	SOCIAL SECURITY TAXES	4,445	4,445	2,038	4,464	4,464
100	1110	10	512300	MEDICARE TAXES	1,040	1,039	477	1,044	1,044
100	1110	10	512400	RETIREMENT	9,683	7,892	-	-	-
100	1110	10	512700	WORKERS COMP INSURANCE	1,011	1,735	682	1,567	1,567
100	1110	10	523100	INSURANCE OTHER THAN W.C.	2,798	1,330	-	-	-
100	1110	10	523200	COMMUNICATIONS	1,984	1,388	542	2,000	2,000
100	1110	10	523400	PRINTING & BINDING	-	469	50	-	4,000
100	1110	10	523500	TRAVEL	8,816	10,363	11,338	10,000	18,000
100	1110	10	523600	DUES & FEES	829	1,078	-	-	1,200
100	1110	10	523700	EDUCATION & TRAINING	11,839	6,215	(370)	6,000	12,000
100	1110	10	531100	SUPPLIES & MATERIALS	514	645	315	500	700
100	1110	10	531600	SMALL EQUIPMENT	-	2,281	-	-	2,000
100	1110	10	551000	INDIRECT COST ALLOCATION	-	-	(22,687)	(45,373)	(43,799)
TOTAL FOR CITY COUNCIL:					146,365	153,532	44,277	96,366	119,707

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
CITY CLERK									
100	1130	10	511100	SALARIES & WAGES	62,091	71,982	33,254	74,535	78,262
100	1130	10	511101	SALARIES - HOLIDAY PAY	1,284	1,083	1,083	1,083	1,083
100	1130	10	512100	GROUP INSURANCE	8,283	8,579	4,130	9,225	9,346
100	1130	10	512200	SOCIAL SECURITY TAXES	3,869	4,473	2,102	4,688	4,919
100	1130	10	512300	MEDICARE TAXES	905	1,046	492	1,096	1,150
100	1130	10	512400	RETIREMENT	8,087	7,233	-	3,727	3,913
100	1130	10	512700	WORKERS COMP INSURANCE	819	1,575	698	1,269	1,269
100	1130	10	521200	PROFESSIONAL SERVICES	4,495	12,718	-	6,543	3,000
100	1130	10	523100	INSURANCE OTHER THAN W.C.	1,893	1,182	-	-	-
100	1130	10	523200	COMMUNICATIONS	-	-	-	-	100
100	1130	10	523300	ADVERTISING	-	87	-	-	-
100	1130	10	523500	TRAVEL	2,125	2,243	708	2,000	2,000
100	1130	10	523600	DUES & FEES	4,134	4,305	3,743	4,000	4,400
100	1130	10	523700	EDUCATION & TRAINING	4,527	1,125	-	2,000	2,000
100	1130	10	531100	SUPPLIES & MATERIALS	524	47	554	500	500
100	1130	10	531600	SMALL EQUIPMENT	-	1,240	-	-	1,500
100	1130	10	531700	OTHER SUPPLIES	440	231	231	500	500
TOTAL FOR CITY CLERK:					103,476	119,149	46,994	111,166	113,943

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
MAYOR'S OFFICE									
100	1310	10	511100	SALARIES & WAGES	18,000	18,000	9,000	18,000	18,000
100	1310	10	512100	GROUP INSURANCE	170	(44)	55	116	9,663
100	1310	10	512200	SOCIAL SECURITY TAXES	1,116	1,116	558	1,116	1,116
100	1310	10	512300	MEDICARE TAXES	261	261	131	261	261
100	1310	10	512400	RETIREMENT	2,421	1,973	-	-	-
100	1310	10	512700	WORKERS COMP INSURANCE	255	425	168	395	395
100	1310	10	523100	INSURANCE OTHER THAN W.C.	630	259	-	-	-
100	1310	10	523200	COMMUNICATIONS	482	485	79	600	600
100	1310	10	523500	TRAVEL	2,230	2,672	2,069	1,500	3,000
100	1310	10	523600	DUES & FEES	166	168	300	170	500
100	1310	10	523700	EDUCATION & TRAINING	1,886	1,020	80	1,500	2,000
100	1310	10	531100	SUPPLIES & MATERIALS	38	-	97	150	200
100	1310	10	551000	INDIRECT COST ALLOCATION	(2,372)	(1,960)	(4,287)	(8,573)	(6,956)
TOTAL FOR MAYOR'S OFFICE:					25,283	24,373	8,250	15,235	28,779

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
CITY MANAGER'S OFFICE									
100	1320	10	511100	SALARIES & WAGES	222,933	227,915	192,588	383,493	404,094
100	1320	10	511101	SALARIES - HOLIDAY PAY	2,482	2,098	3,180	3,249	3,249
100	1320	10	512100	GROUP INSURANCE	22,913	24,825	16,843	36,023	37,893
100	1320	10	512200	SOCIAL SECURITY TAXES	11,986	12,609	9,898	22,360	23,638
100	1320	10	512300	MEDICARE TAXES	3,192	3,464	2,790	5,608	5,906
100	1320	10	512400	RETIREMENT	35,596	50,431	17,624	36,484	38,055
100	1320	10	512700	WORKERS COMP INSURANCE	2,877	5,452	3,937	4,459	9,000
100	1320	10	523100	INSURANCE OTHER THAN W.C.	5,641	3,306	-	-	-
100	1320	10	523200	COMMUNICATIONS	802	819	406	850	850
100	1320	10	523500	TRAVEL	3,042	4,528	5,737	6,000	11,000
100	1320	10	523600	DUES & FEES	1,731	2,749	955	2,500	2,900
100	1320	10	523700	EDUCATION & TRAINING	2,732	2,924	1,275	6,500	6,500
100	1320	10	531100	SUPPLIES & MATERIALS	1,931	646	236	1,500	1,500
100	1320	10	531300	FOOD SUPPLIES	6,185	6,483	3,886	6,000	6,000
100	1320	10	531600	SMALL EQUIPMENT	-	1,240	-	1,000	1,000
100	1320	10	551000	INDIRECT COST ALLOCATION	(45,769)	(48,988)	(50,227)	(100,453)	(85,761)
TOTAL FOR CITY MANAGER:					278,274	300,500	209,128	415,573	465,823

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2021	FY 2022	FY 2023		FY 2024
					ACTUAL	ACTUAL	YTD as of 3/31	BUDGET	BUDGET
ELECTIONS									
100	1400	10	523300	ADVERTISING	363	187	62	1,000	1,000
100	1400	10	571000	INTERGOVERNMENTAL	-	14,000	-	20,000	20,000
TOTAL FOR ELECTIONS:					363	14,187	62	21,000	21,000
GENERAL ADMINISTRATION									
100	1500	10	511100	SALARIES & WAGES	212,813	208,807	36,423	83,186	84,000
100	1500	10	511101	SALARIES - HOLIDAY PAY	2,423	2,382	1,299	2,166	2,166
100	1500	10	511300	OVERTIME WAGES	1	5	141	-	-
100	1500	10	512100	GROUP INSURANCE	16,924	8,073	55	-	-
100	1500	10	512200	SOCIAL SECURITY TAXES	12,740	13,040	4,180	5,292	5,342
100	1500	10	512300	MEDICARE TAXES	2,980	3,050	(1,283)	1,238	1,249
100	1500	10	512400	RETIREMENT	21,349	27,657	412,854	825,707	1,036,002
100	1500	10	512700	WORKERS COMP INSURANCE	2,176	4,939	855	3,373	2,200
100	1500	10	521200	PROFESSIONAL SERVICES	100,730	73,160	23,470	115,000	120,000
100	1500	10	522200	REPAIRS & MAINTENANCE	139	370	(57)	-	-
100	1500	10	522320	RENTAL EQUIPMENT	-	-	1,906	-	6,000
100	1500	10	523100	INSURANCE OTHER THAN W.C.	4,316	331,208	175,888	333,812	361,452
100	1500	10	523200	COMMUNICATIONS	5,248	10,614	7,967	6,500	10,000
100	1500	10	523300	ADVERTISING	100	200	544	-	-
100	1500	10	523400	PRINTING & BINDING	2,234	2,954	3,403	3,000	4,000
100	1500	10	523500	TRAVEL	1,031	1,238	1,130	-	-
100	1500	10	523600	DUES & FEES	14,009	96,461	69,895	20,000	85,000
100	1500	10	523700	EDUCATION & TRAINING	4,417	6,631	3,289	-	5,000
100	1500	10	531100	SUPPLIES & MATERIALS	3,354	4,581	6,608	5,000	8,000
100	1500	10	531270	GASOLINE & MOTOR OIL	631	654	230	500	500
100	1500	10	531300	FOOD SUPPLIES	555	1,384	2,045	100	2,200
100	1500	10	531400	BOOKS & PERIODICALS	70	70	70	75	75
100	1500	10	531600	SMALL EQUIPMENT	298	3,246	-	1,000	1,000
100	1500	10	531700	PUBLIC ART	6,992	2,211	1,601	-	-
100	1500	10	541100	PROPERTY SITES	-	7,582,029	-	-	-
100	1500	10	551000	INDIRECT COST ALLOCATION	(88,927)	(70,656)	(64,407)	(128,814)	(149,026)
TOTAL FOR GENERAL ADMINISTRATION:					326,603	8,314,307	688,105	1,277,134	1,585,159

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
FINANCIAL ADMINISTRATION									
100	1510	15	511100	SALARIES & WAGES	139,186	152,686	99,427	227,581	239,680
100	1510	15	511101	SALARIES - HOLIDAY PAY	2,716	2,166	2,166	3,249	3,249
100	1510	15	512100	GROUP INSURANCE	18,614	19,527	11,380	67,049	33,202
100	1510	15	512200	SOCIAL SECURITY TAXES	8,107	9,091	6,086	14,311	15,062
100	1510	15	512300	MEDICARE TAXES	1,896	2,126	1,423	3,347	3,522
100	1510	15	512400	RETIREMENT	23,245	25,669	5,431	14,224	14,980
100	1510	15	512700	WORKERS COMP INSURANCE	2,423	4,779	2,339	3,756	4,678
100	1510	15	523100	INSURANCE OTHER THAN W.C.	6,337	3,823	-	-	-
100	1510	15	523200	COMMUNICATIONS	-	464	240	540	540
100	1510	15	523300	ADVERTISING	1,719	2,013	399	2,000	2,300
100	1510	15	523400	PRINTING & BINDING	178	1,818	-	200	200
100	1510	15	523500	TRAVEL	1,361	632	544	3,000	3,500
100	1510	15	523600	DUES & FEES	1,596	1,838	50	1,400	2,000
100	1510	15	523700	EDUCATION & TRAINING	2,003	2,176	-	5,000	5,000
100	1510	15	531100	SUPPLIES/MATERIALS	50	2,140	1,439	1,500	1,500
100	1510	15	531300	SUPPLIES- FOOD	-	205	-	200	200
100	1510	15	531600	SMALL EQUIPMENT	-	2,479	4,137	4,000	3,000
100	1510	15	551000	INDIRECT COST ALLOCATION	(55,205)	(56,615)	(32,462)	(64,924)	(50,449)
TOTAL FOR FINANCIAL ADMINISTRATION:					154,226	177,017	102,599	286,432	282,164

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
TECHNOLOGY									
100	1535	85	511100	SALARIES & WAGES	105,245	107,320	73,856	147,853	155,245
100	1535	85	511101	SALARIES - HOLIDAY PAY	2,481	1,083	2,166	2,166	2,166
100	1535	85	511300	OVERTIME WAGES	494	(193)	241	-	-
100	1535	85	512100	GROUP INSURANCE	15,159	11,624	8,241	17,629	18,837
100	1535	85	512200	SOCIAL SECURITY TAXES	6,589	6,807	4,727	9,301	9,759
100	1535	85	512300	MEDICARE TAXES	1,541	(4,655)	1,106	2,175	2,282
100	1535	85	512400	RETIREMENT	13,948	18,476	5,262	10,350	10,867
100	1535	85	512700	WORKERS COMP INSURANCE	1,430	2,761	1,395	2,217	2,217
100	1535	85	521200	PROFESSIONAL SERVICES	102,624	102,039	45,520	100,000	109,600
100	1535	85	522320	RENTAL EQUIPMENT	7,622	5,269	1,243	8,000	2,400
100	1535	85	523100	INSURANCE OTHER THAN W.C.	8,801	4,285	-	-	-
100	1535	85	523200	COMMUNICATIONS	1,393	997	346	2,000	2,000
100	1535	85	523500	TRAVEL	-	-	-	-	2,000
100	1535	85	523600	DUES & FEES	114,742	136,920	119,076	100,000	145,000
100	1535	85	523700	EDUCATION & TRAINING	553	36	-	2,000	2,000
100	1535	85	531100	SUPPLIES & MATERIALS	586	2,054	525	1,000	2,000
100	1535	85	531600	SMALL EQUIPMENT	23,624	25,954	18,930	50,000	35,000
100	1535	85	542400	CAPITAL OUTLAY - COMPUTERS	-	4,948	-	-	-
100	1535	85	542500	CAPITAL OUTLAY - OTHER EQUIPMENT	54,657	-	4,800	10,000	74,500
100	1535	85	551000	INDIRECT COST ALLOCATION	(31,343)	(31,795)	(71,531)	(143,062)	(113,887)
TOTAL FOR TECHNOLOGY:					430,146	393,930	215,903	321,629	461,985
GEOGRAPHIC INFORMATION SYSTEM									
100	1536	85	521200	PROFESSIONAL SERVICES	120,429	125,246	65,525	145,000	135,000
100	1536	85	523600	DUES & FEES	30,000	32,804	6,600	7,900	35,000
100	1536	85	531100	SUPPLIES & MATERIALS	212	32	-	200	200
100	1536	85	531600	SMALL EQUIPMENT	367	1,324	1,243	1,500	1,500
100	1536	85	551000	INDIRECT COST ALLOCATION	(11,709)	(12,148)	(19,948)	(39,896)	(38,715)
TOTAL FOR GIS:					141,737	148,902	53,420	114,704	132,985

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
HUMAN RESOURCES									
100	1540	10	511100	SALARIES & WAGES	124,030	139,818	77,474	158,112	162,696
100	1540	10	511101	SALARIES - HOLIDAY PAY	2,522	2,166	2,166	2,166	2,166
100	1540	10	512100	GROUP INSURANCE	21,131	24,195	11,936	25,374	26,994
100	1540	10	512200	SOCIAL SECURITY TAXES	7,263	8,245	4,827	9,937	10,221
100	1540	10	512300	MEDICARE TAXES	1,699	(1,910)	1,129	2,324	2,391
100	1540	10	512400	RETIREMENT	15,927	19,113	3,874	7,906	8,135
100	1540	10	512700	WORKERS COMP INSURANCE	1,567	3,045	1,491	2,429	2,800
100	1540	10	521200	PROFESSIONAL SERVICES	9,002	15,928	3,791	6,500	50,000
100	1540	10	523100	INSURANCE OTHER THAN W.C.	3,242	2,032	-	-	-
100	1540	10	523200	COMMUNICATIONS	485	485	242	625	625
100	1540	10	523300	ADVERTISING	330	1,469	339	1,000	1,000
100	1540	10	523500	TRAVEL	2,503	2,801	1,216	2,500	2,500
100	1540	10	523600	DUES & FEES	7,261	7,986	7,165	10,000	10,000
100	1540	10	523700	EDUCATION & TRAINING	6,298	6,725	464	4,000	4,000
100	1540	10	531100	SUPPLIES & MATERIALS	3,743	4,749	4,774	7,000	7,500
100	1540	10	531600	SMALL EQUIPMENT	495	1,240	2,329	2,000	2,500
100	1540	10	551000	INDIRECT COST ALLOCATION	(4,934)	(6,031)	(32,162)	(64,324)	(66,189)
TOTAL FOR HUMAN RESOURCES:					202,563	232,056	91,054	177,548	227,339

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2021	FY 2022	FY 2023		FY 2024
					ACTUAL	ACTUAL	YTD as of 3/31	BUDGET	BUDGET
GENERAL GOVERNMENT BUILDINGS									
100	1565	10	511100	SALARIES & WAGES	71,698	73,977	44,495	89,080	93,534
100	1565	10	511101	SALARIES - HOLIDAY PAY	2,534	2,166	2,166	2,166	2,166
100	1565	10	512100	GROUP INSURANCE	19,264	22,774	10,742	15,021	24,293
100	1565	10	512200	SOCIAL SECURITY TAXES	4,179	4,313	2,753	5,657	5,933
100	1565	10	512300	MEDICARE TAXES	977	1,104	644	1,323	1,388
100	1565	10	512400	RETIREMENT	12,372	7,809	-	4,454	4,677
100	1565	10	512700	WORKERS COMP INSURANCE	1,293	1,716	842	2,004	2,200
100	1565	10	522200	REPAIRS & MAINTENANCE	39,219	77,973	40,149	75,000	90,000
100	1565	10	523100	INSURANCE OTHER THAN W.C.	6,732	5,024	-	-	-
100	1565	10	523200	COMMUNICATIONS	116,508	112,928	55,333	125,000	130,000
100	1565	10	531100	SUPPLIES & MATERIALS	13,484	12,423	11,122	14,000	15,000
100	1565	10	531220	NATURAL GAS	14,159	17,459	10,610	18,000	22,000
100	1565	10	531230	ELECTRICITY	104,193	114,331	42,716	80,000	100,000
100	1565	10	531600	SMALL EQUIPMENT	-	4,496	-	-	-
100	1565	10	541300	CAPITAL OUTLAY - BUILDINGS	6,691	100,103	-	683,000	10,000
100	1565	10	542500	CAPITAL OUTLAY - OTHER EQUIPMENT	6,129	-	-	-	-
TOTAL FOR GENERAL GOVERNMENT BLDGS:					419,432	558,595	221,570	1,114,706	501,190
STREET DEPARTMENT BUILDINGS									
100	1565	55	521300	TECHNICAL SERVICES	-	-	-	-	-
100	1565	55	522200	REPAIRS & MAINTENANCE	6,614.45	12,192.28	9,726.91	6,000	12,000
100	1565	55	523100	INSURANCE OTHER THAN W.C.	694.63	369.38	-	-	-
100	1565	55	523200	COMMUNICATIONS	2,423.59	2,935.14	1,354.69	5,000	3,000
100	1565	55	531100	SUPPLIES & MATERIALS	119.94	-	741.24	500	2,500
100	1565	55	531230	ELECTRICITY	20,967.14	20,640.26	9,871.47	22,000	22,000
100	1565	55	541300	CAPITAL OUTLAY - BUILDINGS	-	-	5,825.00	60,000	7,000
TOTAL FOR STREET DEPARTMENT BLDGS:					30,820	36,137	27,519	93,500	46,500

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
COMMUNICATIONS AND OUTREACH									
100	1570	10	511100	SALARIES & WAGES	41,946	52,817	29,141	58,015	168,016
100	1570	10	511101	SALARIES - HOLIDAY PAY		1,083	1,083	1,083	3,249
100	1570	10	511300	OVERTIME WAGES	33	191	17	-	-
100	1570	10	512100	GROUP INSURANCE	698	507	254	1,144	1,852
100	1570	10	512200	SOCIAL SECURITY TAXES	2,608	3,275	1,871	3,664	10,618
100	1570	10	512300	MEDICARE TAXES	610	766	437	857	2,483
100	1570	10	512400	RETIREMENT	5,731	7,891	1,458	2,901	16,802
100	1570	10	512700	WORKERS COMP INSURANCE	629	1,204	545	975	2,800
100	1570	10	521200	PROFESSIONAL SERVICES	-	-	6,907	-	7,000
100	1570	10	523100	INSURANCE OTHER THAN W.C.	3,444	536	-	-	-
100	1570	10	523200	COMMUNICATIONS	6,968	703	3,692	8,500	17,000
100	1570	10	523300	ADVERTISING	-	1,093	-	-	2,000
100	1570	10	523400	PRINTING & BINDING	-	-	2,212	-	3,000
100	1570	10	523500	TRAVEL	-	18	818	500	6,000
100	1570	10	523600	DUES & FEES	1,305	9,000	44	5,000	5,000
100	1570	10	523700	EDUCATION & TRAINING	425	-	-	500	1,500
100	1570	10	531100	SUPPLIES & MATERIALS	209	1,582	1,637	1,000	2,000
100	1570	10	531300	FOOD SUPPLIES	-	-	118	400	400
100	1570	10	531400	BOOKS & PERIODICALS	62	-	42	100	100
100	1570	10	531600	SMALL EQUIPMENT	2,805	167	-	2,000	6,000
100	1570	10	551000	INDIRECT COST ALLOCATION	(22,516)	(5,909)	(10,458)	(20,917)	(18,678)
TOTAL FOR COMMUNICATIONS AND OUTREACH:					44,957	74,922	39,817	65,722	237,142

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
MUNICIPAL COURT									
100	2650	15	511100	SALARIES & WAGES	144,060	156,172	87,105	163,435	171,606
100	2650	15	511101	SALARIES - HOLIDAY PAY	3,615	3,573	3,249	4,149	4,149
100	2650	15	511300	OVERTIME WAGES	56	289	8	-	-
100	2650	15	512100	GROUP INSURANCE	20,347	35,408	22,133	46,764	49,803
100	2650	15	512200	SOCIAL SECURITY TAXES	8,699	8,685	5,228	10,390	10,897
100	2650	15	512300	MEDICARE TAXES	2,034	2,031	1,223	2,430	2,548
100	2650	15	512400	RETIREMENT	25,171	26,822	4,707	8,172	8,580
100	2650	15	512700	WORKERS COMP INSURANCE	2,623	4,726	1,539	4,066	4,066
100	2650	15	521200	PROFESSIONAL SERVICES	118,608	121,153	52,128	125,000	115,000
100	2650	15	523100	INSURANCE OTHER THAN W.C.	7,198	3,675	-	-	-
100	2650	15	523400	PRINTING & BINDING	2,623	2,226	729	1,300	1,500
100	2650	15	523500	TRAVEL	(113)	837	458	1,500	3,500
100	2650	15	523600	DUES & FEES	595	616	602	800	1,000
100	2650	15	523700	EDUCATION & TRAINING	520	300	622	2,500	3,000
100	2650	15	531100	SUPPLIES & MATERIALS	773	1,538	121	1,500	2,000
100	2650	15	531300	FOOD SUPPLIES	110	126	218	300	600
100	2650	15	531600	SMALL EQUIPMENT	3,547	2,988	1,044	4,700	2,000
TOTAL FOR MUNICIPAL COURT:					340,465	371,165	181,114	377,005	380,249

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
POLICE ADMINISTRATION									
100	3210	20	511100	SALARIES & WAGES	626,491	710,226	408,667	841,203	931,828
100	3210	20	511101	SALARIES - HOLIDAY PAY	11,106	10,828	10,828	10,830	10,830
100	3210	20	511102	SALARIES - SPECIAL EVENTS	9,368	3,341	2,663	8,000	8,000
100	3210	20	511300	OVERTIME WAGES	10,003	12,570	10,469	11,000	11,000
100	3210	20	512100	GROUP INSURANCE	80,321	82,754	35,617	79,512	81,177
100	3210	20	512200	SOCIAL SECURITY TAXES	39,268	44,741	26,747	54,004	59,623
100	3210	20	512300	MEDICARE TAXES	9,184	10,464	6,255	12,630	13,944
100	3210	20	512400	RETIREMENT	79,848	92,196	13,027	42,610	47,141
100	3210	20	512700	WORKERS COMP INSURANCE	8,023	16,657	7,938	12,436	22,000
100	3210	20	521200	PROFESSIONAL SERVICES	11,362	9,261	5,300	8,000	11,040
100	3210	20	521300	TECHNICAL SERVICES	9,807	-	-	-	-
100	3210	20	522200	REPAIRS & MAINTENANCE	1,729	11,462	10,182	10,000	17,800
100	3210	20	522320	RENTAL EQUIPMENT	22,822	-	-	10,500	25,352
100	3210	20	523100	INSURANCE OTHER THAN W.C.	5,341	10,860	-	-	-
100	3210	20	523200	COMMUNICATIONS	-	5,767	2,992	6,500	7,000
100	3210	20	523300	ADVERTISING	2,400	-	-	1,000	1,000
100	3210	20	523400	PRINTING & BINDING	5,539	5,067	1,199	6,900	5,000
100	3210	20	523500	TRAVEL	97,763	5,516	2,948	6,800	9,000
100	3210	20	523600	DUES & FEES	5,523	101,462	58,414	178,000	128,029
100	3210	20	523700	EDUCATION & TRAINING	14,003	4,666	3,103	5,800	8,400
100	3210	20	531100	SUPPLIES & MATERIALS	10,431	20,889	10,559	20,000	41,426
100	3210	20	531270	GASOLINE & MOTOR OIL	-	14,413	4,176	11,500	14,000
100	3210	20	531400	BOOKS & PERIODICALS	10,427	-	-	300	350
100	3210	20	531600	SMALL EQUIPMENT	46,763	7,958	5,747	15,000	23,850
100	3210	20	531700	OTHER SUPPLIES	-	36,398	13,485	55,000	50,348
100	3210	20	531911	INCIDENT MGT- EMERGENCY SUPPLIES	15,900	-	-	-	-
100	3210	20	542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	-	-	18,000
TOTAL FOR POLICE ADMINISTRATION:					1,133,424	1,217,497	640,318	1,407,525	1,546,138

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
PATROLS									
100	3223	20	511100	SALARIES & WAGES	1,615,367	1,565,121	911,914	1,954,073	2,319,627
100	3223	20	511101	SALARIES - HOLIDAY PAY	40,414	33,568	28,154	37,905	37,905
100	3223	20	511102	SALARIES - SPECIAL EVENTS	67,942	35,913	22,058	70,000	70,000
100	3223	20	511300	OVERTIME WAGES	147,466	151,131	108,943	152,000	152,000
100	3223	20	512100	GROUP INSURANCE	296,416	284,039	147,926	301,780	375,118
100	3223	20	512200	SOCIAL SECURITY TAXES	110,769	107,149	65,419	137,267	159,931
100	3223	20	512300	MEDICARE TAXES	25,906	25,059	15,300	32,103	37,403
100	3223	20	512400	RETIREMENT	242,982	218,514	41,395	105,304	123,581
100	3223	20	512700	WORKERS COMP INSURANCE	24,361	40,502	18,433	37,759	39,000
100	3223	20	521200	PROFESSIONAL SERVICES	-	-	-	-	6,000
100	3223	20	521300	TECHNICAL SERVICES	28,448	15,469	-	-	-
100	3223	20	522200	REPAIRS & MAINTENANCE	93,053	98,723	48,414	87,000	90,450
100	3223	20	522320	RENTAL EQUIPMENT	-	42,386	40,662	120,000	329,863
100	3223	20	523100	INSURANCE OTHER THAN W.C.	60,268	30,456	-	-	-
100	3223	20	523200	COMMUNICATIONS	32,705	31,665	16,785	31,000	40,503
100	3223	20	523400	PRINTING & BINDING	2,148	1,265	403	1,600	1,700
100	3223	20	523500	TRAVEL	2,034	13,318	2,036	6,000	7,000
100	3223	20	523600	DUES & FEES	276	168	-	-	1,250
100	3223	20	523700	EDUCATION & TRAINING	2,164	6,316	1,186	10,500	9,360
100	3223	20	531100	SUPPLIES & MATERIALS	2,241	5,187	505	4,000	9,600
100	3223	20	531270	GASOLINE & MOTOR OIL	109,258	152,476	58,783	120,000	130,000
100	3223	20	531300	SUPPLIES - FOOD	-	151	-	-	-
100	3223	20	531600	SMALL EQUIPMENT	41,761	40,568	315,476	80,000	95,100
100	3223	20	531700	OTHER SUPPLIES	29,993	64,369	26,937	43,000	43,000
100	3223	20	542200	CAPITAL OUTLAY - VEHICLES	44,118	68,634	-	-	-
100	3223	20	542400	CAPITAL OUTLAY - COMPUTERS	-	-	22,020	-	-
100	3223	20	542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	-	-	37,000
TOTAL FOR PATROLS:					3,020,089	3,032,147	1,892,750	3,331,292	4,115,392

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
SUPPORT SERVICES									
100	3230	20	511100	SALARIES & WAGES	763,478	819,041	432,613	852,521	932,810
100	3230	20	511101	SALARIES - HOLIDAY PAY	18,413	15,160	16,243	16,786	16,786
100	3230	20	511102	SALARIES - SPECIAL EVENTS	24,347	23,071	20,997	18,500	18,500
100	3230	20	511300	OVERTIME WAGES	29,608	27,318	20,775	30,000	30,000
100	3230	20	512100	GROUP INSURANCE	122,021	135,112	59,782	133,471	107,322
100	3230	20	512200	SOCIAL SECURITY TAXES	50,247	53,495	29,962	56,904	61,882
100	3230	20	512300	MEDICARE TAXES	11,751	12,511	7,007	13,308	14,472
100	3230	20	512400	RETIREMENT	94,643	109,530	15,187	44,126	48,140
100	3230	20	512700	WORKERS COMP INSURANCE	9,288	19,313	8,042	14,397	19,000
100	3230	20	521200	PROFESSIONAL SERVICES	40	138	-	500	500
100	3230	20	521300	TECHNICAL SERVICES	855	1,565	-	1,200	1,200
100	3230	20	522200	REPAIRS & MAINTENANCE	14,120	36,725	9,441	24,000	24,000
100	3230	20	522320	RENTAL EQUIPMENT	-	925	11,754	14,650	47,484
100	3230	20	523100	INSURANCE OTHER THAN W.C.	16,697	12,467	-	-	-
100	3230	20	523200	COMMUNICATIONS	13,713	13,892	6,734	17,000	17,000
100	3230	20	523400	PRINTING & BINDING	2,561	2,944	1,709	2,800	-
100	3230	20	523500	TRAVEL	112	1,430	4,526	24,600	22,000
100	3230	20	523600	DUES & FEES	123	4,267	10	9,700	-
100	3230	20	523700	EDUCATION & TRAINING	11,191	8,947	2,915	22,300	16,000
100	3230	20	531100	SUPPLIES & MATERIALS	8,743	12,897	3,200	10,200	5,600
100	3230	20	531110	SUPPLIES & MATERIALS (EVIDENCE ROOI	2,469	4,466	1,515	5,000	5,900
100	3230	20	531270	GASOLINE & MOTOR OIL	22,387	29,994	8,752	23,000	25,000
100	3230	20	531300	SUPPLIES - FOOD	114	-	-	-	-
100	3230	20	531600	SMALL EQUIPMENT	3,465	12,655	13,245	47,000	34,195
100	3230	20	531700	OTHER SUPPLIES	7,528	20,572	1,930	15,000	8,000
TOTAL FOR SUPPORT SERVICES:					1,227,913	1,378,433	676,340	1,396,963	1,455,791

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u> <u>ACTUAL</u>	<u>FY 2022</u> <u>ACTUAL</u>	<u>FY 2023</u>		<u>FY 2024</u> <u>BUDGET</u>
							<u>YTD as of 3/31</u>	<u>BUDGET</u>	
POLICE EXPLORERS									
100	3290	20	523500	TRAVEL	-	-	-	5,000	5,000
100	3290	20	523700	EDUCATION & TRAINING	-	-	-	3,000	3,000
100	3290	20	531100	SUPPLIES & MATERIALS	-	56	2,250	-	-
100	3290	20	531300	FOOD SUPPLIES	241	494	278	-	-
100	3290	20	531700	OTHER SUPPLIES	-	240	1,980	2,000	2,000
TOTAL FOR POLICE CODE ENFORCEMENT:					241	790	4,508	10,000	10,000
TOTAL FOR POLICE DEPARTMENT					5,381,667	5,628,867	3,213,916	6,145,780	7,127,321

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
STREETS ADMIN									
100	4210	55	511100	SALARIES & WAGES	157,799	172,482	100,160	203,379	210,223
100	4210	55	511101	SALARIES - HOLIDAY PAY	2,802	3,249	3,249	3,249	3,249
100	4210	55	511300	OVERTIME WAGES	2,820	2,202	72	2,500	2,500
100	4210	55	512100	GROUP INSURANCE	31,256	38,473	17,612	44,843	39,873
100	4210	55	512200	SOCIAL SECURITY TAXES	9,327	10,362	6,150	12,966	13,390
100	4210	55	512300	MEDICARE TAXES	2,181	2,423	1,438	3,032	3,132
100	4210	55	512400	RETIREMENT	17,009	22,334	5,740	10,294	14,716
100	4210	55	512700	WORKERS COMP INSURANCE	1,630	3,965	1,916	2,526	1,700
100	4210	55	522200	REPAIRS & MAINTENANCE	4,421	1,519	208	3,000	2,000
100	4210	55	522320	RENTAL EQUIPMENT	-	-	6,004	15,000	15,000
100	4210	55	523100	INSURANCE OTHER THAN W.C.	3,555	2,142	-	-	-
100	4210	55	523200	COMMUNICATIONS	2,063	2,224	1,392	2,000	3,000
100	4210	55	523400	PRINTING & BINDING	15	217	-	-	-
100	4210	55	523500	TRAVEL	2,330	2,558	3,437	2,500	5,500
100	4210	55	523600	DUES & FEES	453	1,773	375	500	500
100	4210	55	523700	EDUCATION & TRAINING	1,993	2,575	2,560	6,000	7,500
100	4210	55	531100	SUPPLIES & MATERIALS	3,907	7,543	3,308	4,000	8,000
100	4210	55	531270	GASOLINE & MOTOR OIL	3,822	6,150	6,990	4,500	14,000
100	4210	55	551000	INDIRECT COST ALLOCATION	(17,820)		(10,514)	(21,027)	(6,581)
TOTAL FOR STREETS ADMIN:					229,562	282,193	150,098	299,262	337,701

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2021	FY 2022	FY 2023		FY 2024
					ACTUAL	ACTUAL	YTD as of 3/31	BUDGET	BUDGET
STREETS									
100	4221	55	511100	SALARIES & WAGES	345,584	339,025	260,314	557,361	564,400
100	4221	55	511101	SALARIES - HOLIDAY PAY	13,553	11,911	11,911	12,996	12,996
100	4221	55	511300	OVERTIME WAGES	17,656	13,413	7,628	8,000	15,000
100	4221	55	512100	GROUP INSURANCE	64,518	62,274	39,992	60,478	82,970
100	4221	55	512200	SOCIAL SECURITY TAXES	22,826	22,157	17,027	35,858	36,729
100	4221	55	512300	MEDICARE TAXES	5,338	5,182	3,982	8,386	8,590
100	4221	55	512400	RETIREMENT	48,631	59,396	15,330	28,268	28,970
100	4221	55	512600	UNEMPLOYMENT	4,198	-	-	-	-
100	4221	55	512700	WORKERS COMP INSURANCE	4,872	10,320	5,260	18,550	11,000
100	4221	55	521200	PROFESSIONAL SERVICES	300	595	175	300	400
100	4221	55	522200	REPAIRS & MAINTENANCE	82,686	56,187	39,740	50,000	50,000
100	4221	55	522210	INFRASTRUCTURE REPAIRS & MAINT.	(161)	1,850	-	-	-
100	4221	55	522320	RENTAL EQUIPMENT	526	1,061	14,104	23,000	26,000
100	4221	55	523100	INSURANCE OTHER THAN W.C.	14,436	8,773	-	-	-
100	4221	55	523200	COMMUNICATIONS	5,926	5,976	3,520	5,700	7,000
100	4221	55	523500	TRAVEL	1,858	3,742	532	2,000	2,000
100	4221	55	523700	EDUCATION & TRAINING	6,491	3,836	1,744	5,000	15,000
100	4221	55	523900	CONTRACT LABOR	50,982	73,999	16,421	170,000	110,000
100	4221	55	531100	SUPPLIES & MATERIALS	15,755	22,836	10,990	15,000	15,000
100	4221	55	531270	GASOLINE & MOTOR OIL	27,721	45,276	13,161	25,000	25,000
100	4221	55	531300	FOOD SUPPLIES	201	706	366	500	500
100	4221	55	531600	SMALL EQUIPMENT	4,136	6,324	2,174	6,000	6,000
100	4221	55	531700	OTHER SUPPLIES	9,306	13,332	5,256	10,000	10,000
100	4221	55	541400	CAPITAL OUTLAY - INFRASTRUCTURE	14,602	-	-	-	-
100	4221	55	542100	CAPITAL OUTLAY - M&E	5,312	29,629	-	-	-
100	4221	55	542200	CAPITAL OUTLAY - VEHICLES	18,391	-	-	-	-
TOTAL FOR STREETS:					785,644	797,801	469,627	1,042,397	1,027,555
STREET LIGHTS									
100	4260	55	522210	INFRASTRUCTURE REPAIRS & MAINT.	4,223	24,908	18,510	8,000	45,000
100	4260	55	531230	ELECTRICITY	574,039	589,339	252,114	610,110	600,000
TOTAL FOR STREET LIGHTS:					578,262	614,247	270,625	618,110	645,000

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
TRAFFIC ENGINEERING									
100	4270	55	511100	SALARIES & WAGES	62,491	48,379	-	-	-
100	4270	55	511101	SALARIES - HOLIDAY PAY	1,195	1,083	-	-	-
100	4270	55	511300	OVERTIME WAGES	13,099	-	-	-	-
100	4270	55	512100	GROUP INSURANCE	3,531	6,802	-	-	-
100	4270	55	512200	SOCIAL SECURITY TAXES	826	2,935	-	-	-
100	4270	55	512300	MEDICARE TAXES	8,035	686	-	-	-
100	4270	55	512400	RETIREMENT	838	8,143	-	-	-
100	4270	55	512700	WORKERS COMP INSURANCE	11,103	1,505	-	-	-
100	4270	55	522200	REPAIRS & MAINTENANCE	-	7,396	2,694	20,000	2,800
100	4270	55	522210	INFRASTRUCTURE REPAIRS & MAINT.	2,782	1,311	-	1,000	5,000
100	4270	55	523100	INSURANCE OTHER THAN W.C.	1,026	-	-	-	-
100	4270	55	523200	COMMUNICATIONS	150	383	-	1,200	-
100	4270	55	523700	EDUCATION & TRAINING	46	950	-	1,500	-
100	4270	55	531100	SUPPLIES & MATERIALS	10,906	75	166	5,000	5,000
100	4270	55	531230	ELECTRICITY	4,580	11,813	5,035	2,500	10,000
100	4270	55	531270	GASOLINE & MOTOR OIL	146	1,496	676	5,000	-
100	4270	55	531600	SMALL EQUIPMENT	135	153	-	1,000	1,000
100	4270	55	531700	OTHER SUPPLIES	-	138	-	500	500
TOTAL FOR TRAFFIC ENGINEERING:					120,889	93,249	8,571	37,700	24,300

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
THEATER									
100	6180	45	511100	SALARIES & WAGES	55,550	61,469	34,321	98,360	101,605
100	6180	45	511101	SALARIES - HOLIDAY PAY	1,572	1,408	1,733	1,733	1,733
100	6180	45	512100	GROUP INSURANCE	11,389	13,658	6,775	14,844	15,306
100	6180	45	512200	SOCIAL SECURITY TAXES	3,120	3,610	2,122	6,206	6,407
100	6180	45	512300	MEDICARE TAXES	729	844	496	1,451	1,498
100	6180	45	512400	RETIREMENT	6,506	9,406	1,419	4,918	5,080
100	6180	45	512700	WORKERS COMP INSURANCE	682	1,629	930	1,058	1,058
100	6180	45	522200	REPAIRS & MAINTENANCE	10,705	13,205	6,137	10,500	15,000
100	6180	45	523100	INSURANCE OTHER THAN W.C.	2,461	1,311	-	-	-
100	6180	45	523200	COMMUNICATIONS	1,967	2,071	1,179	2,400	2,400
100	6180	45	523300	ADVERTISING	2,508	92	53	2,500	2,400
100	6180	45	523400	PRINTING & BINDING	42	-	-	-	-
100	6180	45	523500	TRAVEL	1,183	1,519	734	1,500	2,000
100	6180	45	523600	DUES & FEES	1,337	8,393	4,699	5,000	10,000
100	6180	45	523700	EDUCATION & TRAINING	-	840	1,535	1,000	2,000
100	6180	45	523850	CONTRACT LABOR	-	1,830	3,983	1,500	10,000
100	6180	45	531100	SUPPLIES & MATERIALS	1,100	5,203	2,434	5,000	5,000
100	6180	45	531220	NATURAL GAS	1,793	2,478	1,671	3,200	3,200
100	6180	45	531230	ELECTRICITY	10,487	9,826	3,865	12,000	12,000
100	6180	45	531300	FOOD SUPPLIES	52	24	950	100	100
100	6180	45	531500	SUPPLIES & INVENTORY FOR RESALE	789	(3,817)	776	5,000	5,000
100	6180	45	531600	SMALL EQUIPMENT	2,708	-	-	-	-
TOTAL FOR THEATER:					116,681	134,999	75,814	178,269	201,786

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
PARKS & RECREATION									
100	6220	45	511100	SALARIES & WAGES	243,022	284,113	187,469	371,509	390,368
100	6220	45	511101	SALARIES - HOLIDAY PAY	6,184	5,414	8,663	8,664	8,664
100	6220	45	511300	OVERTIME WAGES	6,840	10,905	5,463	-	-
100	6220	45	512100	GROUP INSURANCE	56,076	67,254	42,155	59,239	109,577
100	6220	45	512200	SOCIAL SECURITY TAXES	14,832	17,761	12,006	23,571	24,740
100	6220	45	512300	MEDICARE TAXES	3,469	4,154	2,808	5,513	5,786
100	6220	45	512400	RETIREMENT	31,745	38,744	6,442	18,575	19,518
100	6220	45	512700	WORKERS COMP INSURANCE	3,196	6,992	3,504	4,954	4,954
100	6220	45	522200	REPAIRS & MAINTENANCE	31,928	27,577	13,834	30,000	35,000
100	6220	45	522210	INFRASTRUCTURE REPAIRS & MAINT.	-	4,620	-	5,000	25,000
100	6220	45	522320	RENTAL EQUIPMENT	-	1,106	9,072	3,000	15,000
100	6220	45	523100	INSURANCE OTHER THAN W.C.	10,744	4,063	-	-	-
100	6220	45	523200	COMMUNICATIONS	3,363	3,872	1,972	2,500	2,500
100	6220	45	523500	TRAVEL	3,634	2,332	2,180	3,500	6,000
100	6220	45	523600	DUES & FEES	450	463	-	450	450
100	6220	45	523700	EDUCATION & TRAINING	8,508	1,432	6,746	8,500	10,000
100	6220	45	531100	SUPPLIES & MATERIALS	20,816	38,154	20,054	40,000	47,250
100	6220	45	531220	NATURAL GAS	429	460	240	450	450
100	6220	45	531230	ELECTRICITY	34,668	33,964	14,265	36,000	30,000
100	6220	45	531270	GASOLINE & MOTOR OIL	16,952	26,841	9,530	16,000	18,000
100	6220	45	531500	SUPPLIES & INVENTORY FOR RESALE	3,641	3,637	-	-	-
100	6220	45	531600	SMALL EQUIPMENT	8,396	7,345	6,415	15,000	25,000
100	6220	45	531700	OTHER SUPPLIES	1,388	2,764	1,281	3,000	3,000
100	6220	45	531701	BENCHMARK PROGRAM	-	-	(1,319)	-	-
100	6220	45	542100	CAPITAL OUTLAY - M&E	53,501	38,399	-	-	219,000
TOTAL FOR PARKS & RECREATION:					563,781	632,366	352,780	655,426	1,000,257

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
BUILDING AND SAFETY SERVICES									
100	7220	30	511100	SALARIES & WAGES	566,571	559,182	337,103	706,745	773,725
100	7220	30	511101	SALARIES - HOLIDAY PAY	14,874	10,828	11,911	12,996	12,996
100	7220	30	511300	OVERTIME WAGES	315	16	33	-	-
100	7220	30	512100	GROUP INSURANCE	69,371	66,439	45,083	66,709	111,115
100	7220	30	512200	SOCIAL SECURITY TAXES	34,491	34,314	21,068	44,624	48,777
100	7220	30	512300	MEDICARE TAXES	8,050	8,025	4,927	10,436	11,407
100	7220	30	512400	RETIREMENT	82,239	80,682	9,640	42,405	46,424
100	7220	30	512600	UNEMPLOYMENT	2,555	-	-	-	-
100	7220	30	512700	WORKERS COMP INSURANCE	8,396	15,524	6,671	13,014	17,000
100	7220	30	521200	PROFESSIONAL SERVICES	35	30	-	-	-
100	7220	30	522200	REPAIRS & MAINTENANCE	1,827	5,331	561	3,000	3,000
100	7220	30	522320	RENTAL EQUIPMENT	-	-	6,915	32,000	17,000
100	7220	30	523100	INSURANCE OTHER THAN W.C.	19,527	12,227	-	-	-
100	7220	30	523200	COMMUNICATIONS	29,629	30,904	15,189	45,000	38,000
100	7220	30	523400	PRINTING & BINDING	1,798	2,199	1,225	2,000	2,000
100	7220	30	523500	TRAVEL	3,321	1,316	701	4,000	4,000
100	7220	30	523600	DUES & FEES	6,259	4,176	2,020	19,200	10,000
100	7220	30	523700	EDUCATION & TRAINING	7,062	3,305	4,472	6,000	10,000
100	7220	30	531100	SUPPLIES & MATERIALS	2,176	2,465	1,073	2,300	2,300
100	7220	30	531270	GASOLINE & MOTOR OIL	8,457	9,268	4,343	7,000	11,000
100	7220	30	531300	FOOD SUPPLIES	144	-	-	300	300
100	7220	30	531400	BOOKS & PERIODICALS	806	128	149	300	300
100	7220	30	531600	SMALL EQUIPMENT	13,923	8,363	4,131	4,000	4,000
100	7220	30	531700	OTHER SUPPLIES	-	-	-	500	500
TOTAL FOR BUILDING AND SAFETY SERVICES:					881,826	854,724	477,218	1,022,529	1,123,844

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
URBAN REDEVELOPMENT AND HOUSING									
100	7310	35	511100	SALARIES & WAGES	-	-	57,093	113,862	119,555
100	7310	35	511101	SALARIES - HOLIDAY PAY	-	-	1,083	1,083	1,083
100	7310	35	512100	GROUP INSURANCE	-	-	7,720	16,283	17,767
100	7310	35	512200	SOCIAL SECURITY TAXES	-	-	3,528	7,127	7,480
100	7310	35	512300	MEDICARE TAXES	-	-	825	1,667	1,749
100	7310	35	512400	RETIREMENT	-	-	-	5,693	-
100	7310	35	512700	WORKERS COMP INSURANCE	-	-	1,074	1,412	2,700
100	7310	35	521200	PROFESSIONAL SERVICES	-	-	6,084	10,000	10,000
100	7310	35	523300	ADVERTISING	-	-	-	300	300
100	7310	35	523400	PRINTING & BINDING	-	-	-	300	300
100	7310	35	523500	TRAVEL	-	-	1,778	9,720	16,500
100	7310	35	523600	DUES & FEES	-	-	35	710	1,000
100	7310	35	523700	EDUCATION & TRAINING	-	-	350	1,200	1,200
100	7310	35	531100	SUPPLIES & MATERIALS	-	-	-	200	200
100	7310	35	531400	BOOKS & PERIODICALS	-	-	-	300	-
100	7310	35	531600	SMALL EQUIPMENT	-	-	-	200	300
100	7310	35	541200	CAPITAL OUTLAY - SITE IMPROVEMENTS	-	-	-	500,000	500,000
TOTAL FOR REDEVELOPMENT AND HOUSING:					-	-	79,569	670,057	680,134

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
PLANNING AND ZONING									
100	7410	40	511100	SALARIES & WAGES	349,198	412,657	173,126	387,514	473,568
100	7410	40	511101	SALARIES - HOLIDAY PAY	5,934	6,497	5,414	6,498	6,498
100	7410	40	511300	OVERTIME WAGES	-	166	19	-	-
100	7410	40	512100	GROUP INSURANCE	47,100	62,641	23,417	64,731	72,071
100	7410	40	512200	SOCIAL SECURITY TAXES	21,382	25,134	10,966	24,429	29,764
100	7410	40	512300	MEDICARE TAXES	5,000	5,878	2,564	5,713	6,961
100	7410	40	512400	RETIREMENT	46,972	56,989	4,279	19,376	23,678
100	7410	40	512700	WORKERS COMP INSURANCE	4,654	10,993	3,656	7,213	7,213
100	7410	40	521100	ADMINISTRATIVE SERVICES	2,300	1,150	2,950	3,000	10,000
100	7410	40	521200	PROFESSIONAL SERVICES	21,500	129,628	82,304	125,500	100,000
100	7410	40	522200	REPAIRS & MAINTENANCE	956	1,613	111	2,000	3,000
100	7410	40	523100	INSURANCE OTHER THAN W.C.	11,256	7,720	-	-	-
100	7410	40	523200	COMMUNICATIONS	1,465	2,312	979	1,500	2,500
100	7410	40	523300	ADVERTISING	12,153	8,195	3,338	12,500	12,500
100	7410	40	523400	PRINTING & BINDING	2,640	1,007	1,700	2,500	2,500
100	7410	40	523500	TRAVEL	1,063	3,594	7,954	10,000	14,096
100	7410	40	523600	DUES & FEES	9,051	4,549	2,510	21,780	2,415
100	7410	40	523700	EDUCATION & TRAINING	2,800	5,376	2,526	6,600	15,000
100	7410	40	531100	SUPPLIES & MATERIALS	5,335	2,771	750	3,500	3,500
100	7410	40	531270	GASOLINE & MOTOR OIL	3,244	5,328	1,983	4,000	5,500
100	7410	40	531600	SMALL EQUIPMENT	3,526	7,311	-	500	500
100	7410	40	551000	INDIRECT COST ALLOCATION	(93,769)	-	-	(19,513)	(6,326)
TOTAL FOR PLANNING AND ZONING:					463,759	761,510	330,546	689,341	784,939

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
ECONOMIC DEVELOPMENT AND TOURISM									
100	7510	35	511100	SALARIES & WAGES	-	75,972	45,835	84,000	88,200
100	7510	35	511101	SALARIES - HOLIDAY PAY	-	1,083	1,408	1,083	1,083
100	7510	35	512100	GROUP INSURANCE	-	11,824	5,806	14,927	14,840
100	7510	35	512200	SOCIAL SECURITY TAXES	-	4,580	2,847	5,275	5,536
100	7510	35	512300	MEDICARE TAXES	-	1,071	666	1,234	1,295
100	7510	35	512400	RETIREMENT	-	7,817	-	4,200	4,410
100	7510	35	512700	WORKERS COMP INSURANCE	-	1,558	794	2,491	2,491
100	7510	35	521200	PROFESSIONAL SERVICES	-	30	-	1,000	1,000
100	7510	35	523100	RENTAL OF LAND & BUILDINGS	533	12,000	3,000	12,000	6,000
100	7510	35	523200	COMMUNICATIONS	-	838	482	900	900
100	7510	35	523300	ADVERTISING	-	-	-	2,000	2,000
100	7510	35	523400	PRINTING & BINDING	-	-	-	200	200
100	7510	35	523500	TRAVEL	-	496	2,454	1,200	4,200
100	7510	35	523600	DUES & FEES	-	198	3,920	-	-
100	7510	35	523700	EDUCATION & TRAINING	-	1,910	565	1,000	2,500
100	7510	35	531100	SUPPLIES & MATERIALS	-	618	7,525	500	500
100	7510	35	531300	FOOD SUPPLIES	-	768	1,518	300	1,800
100	7510	35	531600	SMALL EQUIPMENT	-	2,728	-	-	-
100	7510	35	572000	PAYMENTS TO OTHER AGENCIES	-	17,505	9,205	30,000	20,000
TOTAL FOR ECONOMIC DEVELOPMENT ADMIN:					533	140,996	86,025	162,310	156,955

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
DOWNTOWN DEVELOPMENT/MAINSTREET									
100	7550	35	511100	SALARIES & WAGES	66,398	70,465	38,456	76,913	80,759
100	7550	35	511101	SALARIES - HOLIDAY PAY	1,232	1,083	1,083	1,083	1,083
100	7550	35	512100	GROUP INSURANCE	789	492	499	791	1,152
100	7550	35	512200	SOCIAL SECURITY TAXES	4,180	4,359	2,447	4,836	5,074
100	7550	35	512300	MEDICARE TAXES	977	1,020	572	1,131	1,187
100	7550	35	512400	RETIREMENT	8,741	9,226	1,923	3,846	4,038
100	7550	35	512700	WORKERS COMP INSURANCE	911	1,629	730	1,412	1,800
100	7550	35	523100	INSURANCE OTHER THAN W.C.	-	979	-	-	-
100	7550	35	523200	COMMUNICATIONS	991	1,029	511	1,300	1,300
100	7550	35	523300	ADVERTISING	-	15	-	500	500
100	7550	35	523400	PRINTING & BINDING	496	673	-	500	500
100	7550	35	523500	TRAVEL	1,434	3,301	437	2,500	2,500
100	7550	35	523600	DUES & FEES	1,381	1,400	735	1,500	1,500
100	7550	35	523700	EDUCATION & TRAINING	475	1,373	-	1,500	1,500
100	7550	35	531100	SUPPLIES & MATERIALS	1,575	2,392	529	2,500	2,500
100	7550	35	531300	FOOD	146	716	1,255	300	800
TOTAL FOR MAIN STREET:					89,725	100,150	49,176	100,611	106,193

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
INTERFUND TRANSFERS									
100	9000	10	611540	TRANSFERS TO SANITATION FUND	245,000		-	-	55,967
100	9000	10	611999	TRANSFERS TO DOWNTOWN DEV AUTH	25,000		-	-	-
100	9000	15	572000	PAYMENTS TO OTHERS (TAX SRVCS)	-	64,124	22,268	22,000	22,960
100	9000	25	572000	PAYMENTS TO OTHERS (FIRE SRVCS)	4,646,687	5,228,275	5,885,876	5,418,000	6,665,900
TOTAL INTERFUND TRANSFERS:					4,916,687	5,292,399	5,908,144	5,440,000	6,744,827
CONTINGENCIES									
100	9000	10	579000	CONTINGENCIES - TUITION REIMBURSEMENTS			6,730	42,000	21,000
100	9000	57	579000	CONTINGENCIES	-		-	407,729	959,452
100	9000	57	579001	CONTINGENCIES - MERIT PAY INCREASES	-		-	-	-
TOTAL CONTINGENCIES:					-	-	-	449,729	980,452
TOTAL BUDGETED EXPENDITURES:					\$ 16,773,726	\$ 26,252,272	\$ 13,401,920	\$ 21,999,240	\$ 25,545,229

CITY OF CANTON

Water and Sewer Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
505	344210	WATER CHARGES	\$ 6,569,883	\$ 6,868,091	\$ 3,408,254	\$ 6,123,500	\$ 7,013,357
505	344215	WATER TAP FEES	595,492	442,060	108,870	500,000	329,900
505	344255	SEWER CHARGES	7,294,891	7,689,343	3,982,377	7,373,000	8,022,725
505	344225	SEWER TAP FEES	2,480,748	1,574,060	673,023	2,000,000	1,460,053
505	344235	TURN ON FEES	20,250	20,400	11,050	18,000	21,250
505	349300	BAD CHECK FEES	3,745	4,410	2,555	4,000	4,760
505	349400	LATE FEES	132,436	130,563	88,283	120,000	153,565
505	349901	CONNECTION FEES	63,688	47,998	20,563	54,600	44,562
505	361000	INTEREST INCOME	11,701	238,714	811,892	5,000	5,000
505	380000	MISCELLANEOUS REVENUE	7,968	32,249	-	3,500	16,125
TOTAL BUDGETED REVENUES:			17,180,802	17,047,888	9,106,867	16,201,600	17,071,296
OTHER SOURCES OF FUNDS							
505	134201	RESERVE FUNDS	-	-	-	7,462,055	310,392
505	391230	TRANSFERS FROM ARPA	9,325	2,707	-	-	-
505	393300	PROCEEDS FROM BOND ISSUANCE	-	-	6,917,543	18,800,000	21,219,000
TOTAL OTHER SOURCES OF FUNDS:			9,325	2,707	6,917,543	26,262,055	21,529,392
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			\$ 17,190,127	\$ 17,050,595	\$ 16,024,410	\$ 42,463,655	\$ 38,600,688

CITY OF CANTON

Water and Sewer Fund Expense Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
SANITARY SEWER INFRASTRUCTURE									
505	4331	75	521200	PROFESSIONAL SERVICES	\$ 1,801	\$ 63,966	\$ 69,068	\$ 15,000	\$ 100,000
505	4331	75	521300	TECHNICAL SERVICES	5,700	-	-	-	-
505	4331	75	522200	REPAIRS & MAINTENANCE	172,717	33,834	7,866	50,000	200,000
505	4331	75	523100	INSURANCE OTHER THAN W.C.	3,693	222	-	-	-
505	4331	75	523600	DUES & FEES	1,000	-	-	1,000	-
505	4331	75	531100	GENERAL SUPPLIES & MATERIALS	1,726	3,318	1,616	4,000	4,000
505	4331	75	541400	INFRASTRUCTURE PROJECTS	-	2,350,054	13,330	2,000,000	2,000,000
TOTAL FOR SANITARY SEWER MAINTENANCE:					186,637	2,451,393	91,881	2,070,000	2,304,000
SEWER LIFT STATIONS									
505	4334	75	521200	PROFESSIONAL SERVICES	-	-	4,416	-	15,000
505	4334	75	522200	REPAIRS & MAINTENANCE	123,158	436,976	358,590	615,000	615,000
505	4334	75	523100	INSURANCE OTHER THAN W.C.	4,981	2,105	-	-	-
505	4334	75	531100	GENERAL SUPPLIES & MATERIALS	673	1,240	580	1,000	5,000
505	4334	75	531210	NATURAL GAS	249	-	-	-	-
505	4334	75	531230	ELECTRICITY	133,031	122,381	50,806	130,000	150,000
505	4334	75	541400	INFRASTRUCTURE PROJECTS	-	12,959	77,354	-	225,000
TOTAL FOR SEWER LIFT STATIONS:					262,091	575,661	491,747	746,000	1,010,000

CITY OF CANTON

Water and Sewer Fund Expense Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
SEWAGE TREATMENT PLANTS									
505	4335	75	521200	PROFESSIONAL SERVICES	-	857,135	335,786	964,500	975,000
505	4335	75	521300	TECHNICAL SERVICES	9,224	3,530	-	5,000	2,500
505	4335	75	522110	SLUDGE DISPOSAL	509,086	483,098	114,623	425,000	300,000
505	4335	75	522111	COLLECTION/DISPOSAL SERVICES	-	-	804	-	-
505	4335	75	522200	REPAIRS & MAINTENANCE	35,507	35,696	15,976	50,000	50,000
505	4335	75	523100	INSURANCE OTHER THAN W.C.	48,507	56,261	47,396	-	-
505	4335	75	523200	COMMUNICATIONS	1,587	1,689	868	-	1,800
505	4335	75	523600	DUES & FEES	21,968	10,995	-	10,000	10,000
505	4335	75	531100	GENERAL SUPPLIES & MATERIALS	1,766	1,066	692	3,000	3,000
505	4335	75	531210	CHEMICALS	119,995	143,864	61,530	175,000	250,000
505	4335	75	531230	ELECTRICITY	211,225	260,442	86,606	300,000	300,000
505	4335	75	531600	SMALL EQUIPMENT	-	4,416	-	-	-
505	4335	75	541400	CAPITAL OUTLAY-INFRASTRUCTURE	-	20,618,720	5,038,343	19,925,000	16,000,000
TOTAL FOR SEWAGE TREATMENT PLANTS:					958,865	22,476,914	5,702,623	21,857,500	17,892,300

CITY OF CANTON

Water and Sewer Fund Expense Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
WATER ADMINISTRATION									
505	4410	65	511100	SALARIES & WAGES	369,726	383,371	220,257	552,680	578,008
505	4410	65	511101	SALARIES - HOLIDAY PAY	10,017	8,663	8,663	9,747	9,747
505	4410	65	511300	OVERTIME WAGES	9,811	12,236	11,145	-	-
505	4410	65	512100	GROUP INSURANCE	68,505	75,776	36,209	72,893	81,379
505	4410	65	512200	SOCIAL SECURITY TAXES	23,316	24,276	14,499	34,870	36,441
505	4410	65	512300	MEDICARE TAXES	5,460	5,717	3,391	8,155	8,522
505	4410	65	512400	RETIREMENT	53,199	54,142	9,635	27,634	28,900
505	4410	65	512700	WORKERS COMP INSURANCE	4,928	9,536	5,212	11,000	11,000
505	4410	65	522200	REPAIRS & MAINTENANCE	1,431	8,450	2,843	2,000	2,000
505	4410	65	522320	EQUIPMENT RENTAL	2,743	2,180	200	3,000	3,000
505	4410	65	523100	INSURANCE OTHER THAN W.C.	68,315	29,218	-	-	-
505	4410	65	523200	COMMUNICATIONS	96,650	104,987	50,667	94,000	94,000
505	4410	65	523300	ADVERTISING	40	-	-	-	-
505	4410	65	523400	PRINTING & BINDING	995	871	659	1,200	1,200
505	4410	65	523500	TRAVEL	792	740	1,089	2,000	2,000
505	4410	65	523600	DUES & FEES	59,902	57,094	38,071	70,000	70,000
505	4410	65	523700	EDUCATION & TRAINING	495	560	-	2,000	2,000
505	4410	65	523900	CONTRACTED SERVICES-UTILITY PARTNEI	1,750,000	1,750,000	875,000	1,787,040	1,822,781
505	4410	65	523910	CONTRACTED SERVICES-BILLING	31,087	35,056	15,273	40,000	40,000
505	4410	65	531100	GENERAL SUPPLIES & MATERIALS	1,675	4,030	283	3,000	3,000
505	4410	65	531270	GASOLINE & OIL	4,300	6,239	1,892	5,000	5,000
505	4410	65	531600	SMALL EQUIPMENT	1,163	3,719	2,511	3,000	17,000
505	4410	65	531700	UNIFORMS	300	-	276	300	300
505	4410	65	574000	BAD DEBT	-	254	-	65,000	35,000
TOTAL FOR WATER ADMINISTRATION:					2,564,848	2,577,115	1,297,776	2,794,520	2,851,278

CITY OF CANTON

Water and Sewer Fund Expense Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
WATER SUPPLY									
505	4420	65	511100	SALARIES & WAGES	38,781	37,579	21,493	44,598	42,986
505	4420	65	512100	GROUP INSURANCE	8,751	8,181	4,481	9,900	8,962
505	4420	65	512200	SOCIAL SECURITY TAXES	2,334	2,258	1,307	2,765	2,614
505	4420	65	512300	MEDICARE	547	530	307	647	623
505	4420	65	512400	RETIREMENT	6,271	4,698	-	6,900	-
505	4420	65	512700	WORKERS COMP INSURANCE	592	1,027	563	1,500	1,126
505	4420	65	521200	PROFESSIONAL SERVICES	123,544	62,726	17,596	30,000	30,000
505	4420	65	521300	TECHNICAL SERVICES	9,530	5,774	10,592	9,000	9,000
505	4420	65	522200	REPAIRS & MAINTENANCE	54,402	28,474	36,400	50,000	72,800
505	4420	65	522320	EQUIPMENT RENTAL/COPIERS	-	1,713	-	-	-
505	4420	65	523100	INSURANCE OTHER THAN W.C.	6,654	3,398	36,010	7,500	72,020
505	4420	65	523200	COMMUNICATIONS	2,742	2,367	1,448	2,900	1,000
505	4420	65	523500	TRAVEL	-	270	-	500	500
505	4420	65	523600	DUES & FEES	6,104	331	1,199	6,000	1,000
505	4420	65	523700	EDUCATION & TRAINING	160	153	-	400	-
505	4420	65	531100	GENERAL SUPPLIES & MATERIALS	704	2,526	4,194	900	300
505	4420	65	531210	WATER/SEWERAGE	167,284	163,888	57,655	160,000	139,599
505	4420	65	531220	NATURAL GAS	221	203	115	250	230
505	4420	65	531230	ELECTRICITY	23,369	18,281	4,137	25,000	8,274
505	4420	65	531270	GASOLINE & OIL	189	285	117	625	234
505	4420	65	531280	SANITATION	252	297	1,381	-	2,762
505	4420	65	531300	FOOD SUPPLIES/ SPECIAL EVENTS	51	-	109	125	125
505	4420	65	531600	SMALL EQUIPMENT	548	3,500	-	1,000	1,000
505	4420	65	531700	OTHER SUPPLIES	11,207	393	200	2,000	2,000
505	4420	65	579000	CONTINGENCIES	-	-	-	5,000	-
TOTAL FOR WATER SUPPLY:					464,235	348,852	199,304	367,510	397,155

CITY OF CANTON

Water and Sewer Fund Expense Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
WATER TREATMENT									
505	4430	70	521200	PROFESSIONAL SERVICES	-	121,507	82,117	99,400	535,000
505	4430	70	521300	TECHNICAL SERVICES	15,147	14,954	1,124	20,000	18,000
505	4430	70	522110	SOLID WASTE COLLECTION	2,650	2,534	2,165	3,500	3,000
505	4430	70	522200	REPAIRS & MAINTENANCE	8,569	38,145	22,030	40,000	40,000
505	4430	70	523100	INSURANCE OTHER THAN W.C.	10,046	4,931	-	-	-
505	4430	70	523200	COMMUNICATIONS	14,419	14,998	7,787	-	15,000
505	4430	70	531100	GENERAL SUPPLIES & MATERIALS	4,414	4,181	2,015	5,500	5,000
505	4430	70	531210	CHEMICALS	209,569	285,063	153,058	240,000	250,000
505	4430	70	531220	NATURAL GAS	9,154	10,199	6,847	11,000	12,000
505	4430	70	531230	ELECTRICITY	188,883	198,855	81,586	200,000	225,000
505	4430	70	541400	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	75,187	3,021,000	1,800,000
TOTAL FOR WATER TREATMENT:					462,850	695,367	433,916	3,640,400	2,903,000
WATER DISTRIBUTION									
505	4440	70	521200	PROFESSIONAL SERVICES	1,345	35,632	67,432	415,000	475,000
505	4440	70	521300	TECHNICAL SERVICES	7,626	3,000	-	-	5,000
505	4440	70	522200	REPAIRS & MAINTENANCE	240,881	299,033	176,113	200,000	500,000
505	4440	70	522210	REPAIRS & MAINTENANCE (WATER TANK	50,081	50,532	25,249	60,000	60,000
505	4440	70	522220	REPAIRS & MAINTENANCE (WATER METE	-	165,312	42,136	185,000	175,000
505	4440	70	523100	INSURANCE OTHER THAN W.C.	16,832	4,913	-	-	-
505	4440	70	523300	ADVERTISING	-	-	-	2,000	-
505	4440	70	531100	GENERAL SUPPLIES & MATERIALS	8,693	11,520	6,452	12,000	20,000
505	4440	70	531220	NATURAL GAS	-	710	194	1,500	1,500
505	4440	70	531230	ELECTRICITY	167,566	166,754	70,509	170,000	170,000
505	4440	70	541400	CAPITAL OUTLAY - INFRASTRUCTURE	-	439,189	851,475	3,100,000	3,000,000
TOTAL FOR WATER DISTRIBUTION:					493,025	1,176,593	1,239,560	4,145,500	4,406,500

CITY OF CANTON

Water and Sewer Fund Expense Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
DEBT RETIREMENT									
505	8000	65	582100	BOND INTEREST	908,809	1,335,272	653,100	1,598,775	1,524,275
505	8000	65	582300	GEFA INTEREST	115,561	90,220	43,324	85,298	79,906
505	8000	65	583000	FISCAL AGENT FEES	3,250	3,330	4,830	-	5,000
TOTAL FOR DEBT RETIREMENT:					1,027,620	1,428,822	701,254	1,684,073	1,609,181
INTERFUND TRANSFERS									
505	9000	10	611310	TRANSFERS TO CBA	2,223,106	4,854,829	523,813	1,799,464	1,800,882
505	9000	10	611000	OPERATING TRANSFER OUT	500,000	500,000	500,000	500,000	525,000
TOTAL INTERFUND TRANSFERS:					2,723,106	5,354,829	1,023,813	2,299,464	2,325,882
TOTAL EXPENSES:					9,143,277	37,085,547	11,181,875	39,604,967	35,699,296
OTHER USES OF FUNDS									
505	9000	10	551000	INDIRECT COST ALLOCATIONS	352,431	355,589	223,610	412,856	490,803
505	9000	10	122860	BOND PRINCIPAL	-	-	-	1,490,000	1,475,000
505	9000	10	125301	GEFA PRINCIPAL	-	-	-	405,833	385,589
505	9000	10	579000	CONTINGENCIES	-	-	-	550,000	550,000
505	9000	10	584000	BOND ISSUANCE FEES	797,501	797,501	-	-	-
TOTAL OTHER USES OF FUNDS:					1,149,932	1,153,090	223,610	2,858,689	2,901,392
TOTAL BUDGETED EXPENSES AND OTHER USES OF FUNDS:					\$ 10,293,209	\$ 38,238,637	\$ 11,405,485	\$ 42,463,655	\$ 38,600,688

CITY OF CANTON

StormWater Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
520	344260	STORMWATER UTILITY FEES	\$ 164,006	\$ 381,880	\$ 187,348	\$ 350,000	\$ 383,000
520	349400	PENALTIES & INTEREST	1,343	3,410	2,113	2,800	3,900
520	134220	RESERVE FUNDS	-	-	-	-	127,316
TOTAL REVENUES:			<u>\$ 165,349</u>	<u>\$ 385,290</u>	<u>\$ 189,461</u>	<u>\$ 352,800</u>	<u>\$ 514,216</u>

CITY OF CANTON

StormWater Fund Expense Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
STORMWATER									
520	4320	55	521200	PROFESSIONAL SERVICES	\$ 3,997	\$ 1,144	\$ 1,297	\$ -	\$ -
520	4320	55	521300	TECHNICAL SERVICES	109	-	-	-	-
520	4320	55	522110	COLLECTION - DISPOSAL SERVICES	2,100	3,872	453	-	-
520	4320	55	522200	REPAIRS & MAINTENANCE	13,520	23,517	22,129	40,819	20,000
520	4320	55	522210	REPAIRS & MAINTENANCE/INFRASTRUCT	6,310	28,350	8,599	50,000	420,000
520	4320	55	523100	INSURANCE OTHER THAN W.C.	7,162	2,669	-	-	-
520	4320	55	531600	SMALL EQUIPMENT	-	357	-	-	-
520	4320	55	541400	INFRASTRUCTURE	-	41,872	64,085	175,000	-
TOTAL EXPENDITURES:					<u>33,198</u>	<u>101,781</u>	<u>96,563</u>	<u>265,819</u>	<u>440,000</u>
OTHER USES OF FUNDS									
520	9000	57	551000	INDIRECT COST ALLOCATIONS	21,933	27,161	43,491	86,981	74,216
TOTAL FOR OTHER USES OF FUNDS:					<u>21,933</u>	<u>27,161</u>	<u>43,491</u>	<u>86,981</u>	<u>74,216</u>
TOTAL EXPENSES AND OTHER USES OF FUNDS:					<u>\$ 55,131</u>	<u>\$ 128,942</u>	<u>\$ 140,054</u>	<u>\$ 352,800</u>	<u>\$ 514,216</u>

CITY OF CANTON

Sanitation Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
540	311790	FRANCHISE FEES- WASTE DISPOSAL	-	-	\$ 121,000	\$ 462,500	\$ 478,000
540	344110	SANITATION COLLECTION FEES	\$ 1,776,033	\$ 1,929,952	1,726	-	1,550
540	344240	TRANSFER OF SERVICE FEES	-	25	-	-	-
540	349400	PENALTIES & INTEREST	20,912	26,197	1,747	-	-
540	349901	CONNECTION FEES	275	445	15	-	-
540	380000	MISCELLANEOUS REVENUE	326	318	85	-	-
TOTAL REVENUES:			<u>1,797,546</u>	<u>1,956,937</u>	<u>124,573</u>	<u>462,500</u>	<u>479,550</u>
OTHER SOURCES OF FUNDS							
540	391110	TRANSFER FROM GENERAL FUND	245,000	-	-	-	55,967
540	391230	TRANSFER FROM ARPA FUND	3,497	1,624	-	-	-
TOTAL OTHER SOURCES OF FUNDS:			<u>248,497</u>	<u>1,624</u>	<u>-</u>	<u>-</u>	<u>55,967</u>
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			<u>\$ 2,046,043</u>	<u>\$ 1,958,561</u>	<u>\$ 124,573</u>	<u>\$ 462,500</u>	<u>\$ 535,517</u>

CITY OF CANTON

Sanitation Fund Expense Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
SOLID WASTE COLLECTION									
540	4520	50	511100	SALARIES & WAGES	\$ 108,264	\$ 118,457	\$ 68,381	\$ 178,117	\$ 142,411
540	4520	50	511101	SALARIES - HOLIDAY PAY	3,715	3,249	3,249	4,332	3,249
540	4520	50	511300	OVERTIME WAGES	765	2,084	934	1,000	1,000
540	4520	50	512100	GROUP INSURANCE	20,968	22,789	11,143	23,770	25,116
540	4520	50	512200	SOCIAL SECURITY TAXES	6,427	7,355	4,350	11,374	9,093
540	4520	50	512300	MEDICARE TAXES	1,518	1,711	1,017	2,660	2,127
540	4520	50	512400	RETIREMENT	741	16,909	693	8,906	7,121
540	4520	50	512700	WORKERS COMP INSURANCE	1,449	3,346	1,692	3,800	3,800
540	4520	50	521200	PROFESSIONAL SERVICES	15,655	4,950	1,200	3,000	3,000
540	4520	50	522110	SOLID WASTE COLLECTION	1,686,304	1,739,003	4,438	-	9,500
540	4520	50	522111	ROLL-OFF DISPOSAL SERVICES	132,951	134,237	144,955	120,000	311,600
540	4520	50	522200	REPAIRS & MAINTENANCE	2,015	9,028	1,388	3,945	2,500
540	4520	50	523100	INSURANCE OTHER THAN W.C.	8,791	7,714	-	-	-
540	4520	50	531100	SUPPLIES	7,991	16,762	5,856	8,375	15,000
540	4520	50	542100	CAPITAL OUTLAY - M&E	-	24,501	-	-	-
TOTAL FOR SOLID WASTE COLLECTION:					1,997,554	2,112,096	249,295	369,279	535,517
OTHER USES OF FUNDS									
540	9000	50	551000	INDIRECT COST ALLOCATIONS	-	-	46,611	93,221	-
TOTAL FOR OTHER USES OF FUNDS:					-	-	46,611	93,221	-
TOTAL EXPENSES AND OTHER USES OF FUNDS:					\$ 1,997,554	\$ 2,112,096	\$ 295,906	\$ 462,500	\$ 535,517

CITY OF CANTON BUDGET

Confiscated Assets Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	FY 2021	FY 2022	FY 2023		FY 2024
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
210	331300	HIDTA DEA	\$ -	\$ -	\$ -	\$ -	\$ -
210	134220	RESERVES	-	-	-	-	-
TOTAL BUDGETED REVENUES:			-	-	-	-	-
TOTAL REVENUES:			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CANTON BUDGET

Confiscated Assets Fund Expenditure Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	FY 2021	FY 2022	FY 2023		FY 2024
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
POLICE PATROL									
210	3223	20	523700	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
210	3223	20	531600	SMALL EQUIPMENT	-	-	-	-	-
PD BUILDINGS									
210	3260	20	522200	REPAIRS & MAINTENANCE	-	-	-	-	-
TOTAL BUDGETED EXPENDITURES:					<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CANTON

ARPA Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
230	332100	ARPA PROCEEDS	\$ 140,464	\$ 10,048,112	\$ 16,432	\$ 1,214,195	\$ 1,159,741
230	361000	INTEREST INCOME	-	-	-	-	-
TOTAL BUDGETED REVENUES:			<u>140,464</u>	<u>10,048,112</u>	<u>16,432</u>	<u>1,214,195</u>	<u>1,159,741</u>
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			<u>\$ 140,464</u>	<u>\$ 10,048,112</u>	<u>\$ 16,432</u>	<u>\$ 1,214,195</u>	<u>\$ 1,159,741</u>

CITY OF CANTON

ARPA Fund Expenditure Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
OTHER USES OF FUNDS									
230	9000	10	611000	TRANSFER TO GENERAL FUND	\$ 127,642	\$ 10,043,780	\$ 1,705	\$ 1,184,742	\$ 1,138,393
230	9000	10	611505	TRANSFER TO WATER FUND	9,325	2,707	-	-	-
230	9000	10	611540	TRANSFER TO SANITATION FUND	3,497	1,624	-	-	-
230	9000	50	551000	INDIRECT COST ALLOCATIONS	-	-	14,727	29,453	21,348
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					<u>\$ 140,464</u>	<u>\$ 10,048,111</u>	<u>\$ 16,432</u>	<u>\$ 1,214,195</u>	<u>\$ 1,159,741</u>

CITY OF CANTON

TAD Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
270	332100	TAD TAXES	\$ -	\$ -	\$ 67,979	\$ 336,000	\$ 100,000
270	361000	INTEREST INCOME	-	-	-	-	-
TOTAL BUDGETED REVENUES:			-	-	67,979	336,000	100,000
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			\$ -	\$ -	\$ 67,979	\$ 336,000	\$ 100,000

CITY OF CANTON

TAD Fund Expenditure Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
OTHER USES OF FUNDS									
270	9000	10	579000	CONTINGENCIES	\$ -	\$ -	\$ -	\$ 336,000	\$ 100,000
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 336,000</u>	<u>\$ 100,000</u>

CITY OF CANTON

Hotel/Motel Tax Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
275	314100	HOTEL/MOTEL TAXES	\$ 666,827	\$ 826,957	\$ 292,470	\$ 680,000	\$ 840,000
275	361000	INTEREST INCOME	51	71	-	100	120
275	134220	RESERVES			-	-	-
TOTAL BUDGETED REVENUES:			<u>666,878</u>	<u>827,028</u>	<u>292,470</u>	<u>680,100</u>	<u>840,120</u>
TOTAL REVENUES:			<u>\$ 666,878</u>	<u>\$ 827,028</u>	<u>\$ 292,470</u>	<u>\$ 680,100</u>	<u>\$ 840,120</u>

CITY OF CANTON

Hotel/Motel Tax Fund Expenditure Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
275	7540	10	572001	INTERAGENCY-CANTON TOURISM	\$ 150,000	\$ 183,297	\$ 185,234	\$ 237,500	\$ 307,500
275	7540	10	572003	INTERAGENCY-CC CHAMBER OF COMME	2,500	2,500	10,000	10,000	10,000
275	7540	10	572004	INTERAGENCY-CC HISTORICAL SOCIETY	25,000	75,000	75,000	75,000	75,000
275	7540	10	572005	INTERAGENCY-MAIN STREET	70,000	60,000	50,000	50,000	50,000
275	7540	35	523300	ADVERTISING	88,274	61,814	-	-	-
275	7540	35	523400	PRINTING & BINDING	3,049	867	-	-	-
275	7540	35	523900	CONTRACT LABOR	-	13,426	-	-	-
275	7540	35	531100	GENERAL SUPPLIES & MATERIALS	1,861	-	-	-	-
TOTAL EXPENDITURES:					<u>340,684</u>	<u>396,904</u>	<u>320,234</u>	<u>372,500</u>	<u>442,500</u>
OTHER USES OF FUNDS									
275	9000	10	611000	TRANSFER TO GENERAL FUND	256,907	71,100	-	307,600	397,620
					<u>256,907</u>	<u>71,100</u>	<u>-</u>	<u>307,600</u>	<u>397,620</u>
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					<u>\$ 597,591</u>	<u>\$ 468,004</u>	<u>\$ 320,234</u>	<u>\$ 680,100</u>	<u>\$ 840,120</u>

CITY OF CANTON

Rental Car Tax Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
280	314400	RENTAL CAR TAXES	\$ 113,645	\$ 132,272	\$ 62,220	\$ 110,000	\$ 144,000
280	361000	INTEREST INCOME	97	75	2,214	100	500
280	134220	RESERVES			-	-	159,500
TOTAL REVENUES:			<u>\$ 113,742</u>	<u>\$ 132,347</u>	<u>\$ 64,434</u>	<u>\$ 110,100</u>	<u>\$ 304,000</u>

CITY OF CANTON

Rental Car Tax Fund Expenditure Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
280	7540	35	521200	PROFESSIONAL SERVICES	\$ 11,975	\$ 9,775	\$ -	\$ -	\$ -
280	7520	10	572000	PAYMENTS TO OTHER AGENCIES	24,000	24,000	24,000	24,000	24,000
280	6220	45	541400	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	56,100	250,000
280	6500	10	572000	LIBRARY SUPPLEMENT	20,000	20,000	30,000	30,000	30,000
TOTAL EXPENDITURES:					<u>55,975</u>	<u>53,775</u>	<u>54,000</u>	<u>110,100</u>	<u>304,000</u>
OTHER USES OF FUNDS									
280	9000	10	611000	TRANSFER TO GENERAL FUND	160,000	-	-	-	-
					<u>160,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					<u>\$ 215,975</u>	<u>\$ 53,775</u>	<u>\$ 54,000</u>	<u>\$ 110,100</u>	<u>\$ 304,000</u>

CITY OF CANTON BUDGET

SPLOST VII (2018) Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
322	334310	CAPITAL DIRECT (LMIG)	\$ 282,229	\$ 311,013	\$ 317,295	\$ 310,000	\$ 310,000
322	334311	CAPITAL DIRECT (GDOT)	-	50,331	-	-	-
322	336000	LOCAL GOVERNMENT GRANT- CDBG	-	127,496	-	-	-
322	337100	SPLOST VII REVENUE (INTERGOVERNMENT)	5,388,119	6,133,804	3,181,889	5,975,000	4,700,000
322	361000	INTEREST INCOME	522	850	323	1,000	650
TOTAL BUDGETED REVENUES:			5,670,870	6,623,494	3,499,507	6,286,000	5,010,650
OTHER SOURCES OF FUNDS							
322	134200	SPLOST VII RESERVE	-	-	1,565,801	264,000	2,371,350
TOTAL OTHER SOURCES OF FUNDS:			-	-	1,565,801	264,000	2,371,350
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			\$ 5,670,870	\$ 6,623,494	\$ 5,065,308	\$ 6,550,000	\$ 7,382,000

CITY OF CANTON

SPLOST VII (2018) Fund Expenditure Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
COMMUNICATIONS & TECHNOLOGY									
322	1535	85	542500	OTHER EQUIPMENT	\$ 9,098	\$ -	\$ 113,446	\$ 260,847	\$ -
322	1535	85	572000	PAYMENTS TO OTHER AGENCIES	413,051	413,051	-	-	-
GENERAL GOVERNMENT BUILDINGS									
322	1565	10	541300	BUILDINGS	227,308	3,162,710	458,752	2,250,000	5,000,000
STREETS									
322	4221	55	541400	ROAD INFRASTRUCTURE	635,686	1,513,131	974,996	1,300,000	2,300,000
322	4221	55	542100	MACHINERY	-	-	-	-	82,000
PARKS & RECREATION									
322	6220	45	541100	SITE	-	-	654,612	2,739,153	-
322	6220	45	541200	SITE IMPROVEMENTS	1,674,067	456,047	-	-	-
ECONOMIC DEVELOPMENT									
322	7510	35	541400	INFRASTRUCTURE	-	3,000,000	-	-	-
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					<u>\$ 2,959,210</u>	<u>\$ 8,544,939</u>	<u>\$ 2,201,806</u>	<u>\$ 6,550,000</u>	<u>\$ 7,382,000</u>

CITY OF CANTON BUDGET

SPLOST VIII (2024) Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	FY 2021	FY 2022	FY 2023		FY 2024
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
323	337100	SPLOST VII REVENUE (INTERGOVERNMENTAL)	\$ -	\$ -	\$ -	\$ -	\$ 1,575,000
323	361000	INTEREST INCOME	-	-	-	-	100
TOTAL BUDGETED REVENUES:			-	-	-	-	1,575,100
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			\$ -	\$ -	\$ -	\$ -	\$ 1,575,100

CITY OF CANTON

SPLOST VIII (2024) Fund Expenditure Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u> <u>ACTUAL</u>	<u>FY 2022</u> <u>ACTUAL</u>	<u>FY 2023</u>		<u>FY 2024</u> <u>BUDGET</u>
							<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
STREETS									
323	4221	55	541400	ROAD INFRASTRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ 50,000
PARKS & RECREATION									
323	6220	45	541200	SITE IMPROVEMENTS	-	-	-	-	1,025,100
PUBLIC SAFETY									
323	3223	20	542200	VEHICLES	-	-	-	-	500,000
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,575,100</u>

CITY OF CANTON

Road & Sidewalk Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
350	334210	SPECIAL ASSESSMENTS- STREETS	\$ -	\$ -	\$ -	\$ -	\$ -
350	361000	INTEREST INCOME	1,363	1,321	38,101	-	-
TOTAL REVENUES:			<u>1,363</u>	<u>1,321</u>	<u>38,101</u>	<u>-</u>	<u>-</u>
OTHER SOURCES OF FUNDS							
350	134201	FUND BALANCE- RESERVE	-	-	-	-	-
TOTAL OTHER SOURCES OF FUNDS:			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			<u>\$ 1,363</u>	<u>\$ 1,321</u>	<u>\$ 38,101</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CANTON

Road & Sidewalk Fund Expenditure Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
350	4221	55	541400	INFRASTRUCTURE	\$ -	\$ 21,799	\$ -	\$ -	\$ -
TOTAL EXPENDITURES:					-	21,799	-	-	-
OTHER USES OF FUNDS									
350	9000	57	579000	CONTINGENCIES	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					\$ -	\$ 21,799	\$ -	\$ -	\$ -

CITY OF CANTON

Impact Fee Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
355	331150	FEDERAL GOVERNMENT GRANT- LWCF	\$ 39,351	\$ 6,553	\$ 66,074	\$ -	\$ -
355	341320	PARKS & RECREATION IMPACT FEES	1,379,430	1,129,157	157,943	1,300,000	1,700,000
355	341321	POLICE DEPARTMENT IMPACT FEES	55,267	39,907	4,609	40,000	87,000
355	341322	FIRE DEPARTMENT IMPACT FEES	378,473	276,188	48,704	270,000	550,000
355	341324	ROADS & BRIDGES IMPACT FEES	221,335	154,523	19,591	200,000	215,000
355	341325	ADMINISTRATIVE IMPACT FEES	71,905	57,073	7,083	58,000	80,000
355	361000	INTEREST INCOME	1,406	1,454	-	-	-
TOTAL BUDGETED REVENUES:			2,147,167	1,664,855	304,004	1,868,000	2,632,000
OTHER SOURCES OF FUNDS							
355	134200	IMPACT FEES RESERVE	-	-	-	1,770,000	1,079,448
TOTAL OTHER SOURCES OF FUNDS:			-	-	-	1,770,000	1,079,448
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			\$ 2,147,167	\$ 1,664,855	\$ 304,004	\$ 3,638,000	\$ 3,711,448

CITY OF CANTON

Impact Fee Fund Expenditure Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
355	1500	10	521200	ADMINISTRATIVE/COUNSULTING FEES	\$ -	\$ -	\$ -	\$ 49,000	\$ -
355	3223	20	542500	CAPITAL OUTLAY - EQUIPMENT	-	61,368	107,482	240,000	-
355	4221	55	541400	CAPITAL OUTLAY - INFRASTRUCTURE	950	583,467	131,659	-	511,375
355	4221	55	541408	COMMERCE BLVD	16,388	-	-	50,000	-
355	6220	45	541100	PARKS IMPROVEMENTS	1,276,834	1,440,463	429,653	2,700,000	2,200,000
TOTAL BUDGETED EXPENDITURES:					<u>1,294,172</u>	<u>2,085,298</u>	<u>668,794</u>	<u>3,039,000</u>	<u>2,711,375</u>
OTHER USES OF FUNDS									
355	9000	10	579000	CONTINGENCIES	-	-	-	300,000	300,000
355	9000	10	611101	TRANSFERS TO GENERAL FUND	70,000	-	-	29,000	137,073
355	9000	25	572000	PAYMENTS TO OTHER AGENCIES	378,473	286,200	-	270,000	563,000
TOTAL OTHER USES OF FUNDS:					<u>448,473</u>	<u>286,200</u>	<u>-</u>	<u>599,000</u>	<u>1,000,073</u>
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					<u>\$ 1,742,645</u>	<u>\$ 2,371,498</u>	<u>\$ 668,794</u>	<u>\$ 3,638,000</u>	<u>\$ 3,711,448</u>

CITY OF CANTON

Municipal Court Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
745	342110	PUBLIC SAFETY- ID CARDS	\$ 18,566	\$ 21,370	\$ 11,375	\$ 18,180	\$ 20,000
745	342120	ACCIDENT REPORTS	4,147	14,534	8,279	12,593	10,000
745	342130	FALSE ALARM FEES	6,700	300	-	540	-
745	342900	INCIDENT REPORTS	3,502	953	444	842	2,000
745	346400	BACKGROUND CHECKS	2,340	2,340	1,485	1,971	2,400
745	346900	OTHER FEES	9,396	1,993	1,972	350	4,000
745	351100	MUNICIPAL COURT FINES	129,518	119,710	101,246	257,917	160,000
745	351200	FORFEITURES- BOND	43,947	50,137	10,753	9,149	30,000
745	361000	INTEREST INCOME	46	54	28	50	60
745	380000	MISCELLANEOUS REVENUES	74,822	69,060	27,877	76,312	60,000
TOTAL REVENUES:			292,984	280,451	163,459	377,904	288,460
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			\$ 292,984	\$ 280,451	\$ 163,459	\$ 377,904	\$ 288,460

CITY OF CANTON

Municipal Court Fund Expenditure Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
745	2650	15	512450	PEACE OFFICERS ANNUITY & BENEFITS	\$ 60,677	\$ 56,400	\$ 12,730	\$ 10,149	\$ 58,000
745	2650	15	523600	DUES & FEES	975	1,304	1,189	1,000	1,000
745	2650	15	523900	INTERGOVERNMENTAL- CHEROKEE CO JA	76,059	73,954	27,562	17,626	79,400
745	2650	15	571000	INTERGOVERNMENTAL	155,271	148,794	49,439	50,743	150,060
745	2650	15	573000	PAYMENTS TO GENERAL FUND	-	-	-	298,386	-
TOTAL EXPENDITURES:					<u>\$ 292,982</u>	<u>\$ 280,452</u>	<u>\$ 90,920</u>	<u>\$ 377,904</u>	<u>\$ 288,460</u>

CITY OF CANTON

Canton Building Authority Fund Revenue Budget

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
310	391505	TRANSFERS FROM WATER FUND	\$ 2,223,105	\$ 4,854,829	\$ 421,280	\$ 1,799,464	\$ 1,800,882
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			<u>\$ 2,223,105</u>	<u>\$ 4,854,829</u>	<u>\$ 421,280</u>	<u>\$ 1,799,464</u>	<u>\$ 1,800,882</u>

CITY OF CANTON

Canton Building Authority Fund Expenditure Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>		<u>FY 2024</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>	<u>BUDGET</u>
EXPENDITURES									
310	8000	10	581203	PRINCIPAL PAYMENTS ON BONDS 2007	\$ 444,378	\$ 466,463	\$ 241,854	\$ 489,645	\$ 513,975
310	8000	10	581205	PRINCIPAL PAYMENTS ON BONDS 2014A	334,000	3,041,000	-	-	-
310	8000	10	581206	PRINCIPAL PAYMENTS ON BONDS 2014B	909,000	934,000	-	958,000	985,000
310	8000	10	582103	INTEREST PAYMENTS ON BONDS 2007	170,820	148,736	65,745	125,558	101,224
310	8000	10	582105	INTEREST PAYMENTS ON BONDS 2014A	89,438	13,431	-	-	-
310	8000	10	582106	INTEREST PAYMENTS ON BONDS 2014B	274,369	250,099	112,581	225,161	199,583
310	8000	10	583000	FISCAL AGENT'S FEES	1,100	1,100	1,100	1,100	1,100
TOTAL EXPENDITURES:					\$ 2,223,105	\$ 4,854,829	\$ 421,280	\$ 1,799,464	\$ 1,800,882