



Fiscal Year 2021 Operating Budget

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City of Canton
Fiscal Year 2021 Operating Budget
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MEMORANDUM

TO: Mayor & City Council

FROM: Mr. Billy Peppers, City Manager

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

DATE: June 04, 2020

RE: Fiscal Year 2021 Proposed Budget & Millage Rate

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 2021 Operating Budget (October 1, 2020 through September 30, 2021). 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 also feel free to ask any questions about processes, programming, and budgetary items. Our budget team, including Assistant City Manager Mr. Nathan Ingram and Finance Director Melissa Forrester, are 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. 2.30. - 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 not 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 an example of this process:

$$\text{Fair Market Value (FMV)} \times 40\% = \text{Taxable Value (TV)}$$
$$\text{Taxable Value (TV)} \times \text{Millage Rate} = \text{Taxes Due}$$

James Smith's Home is given a fair market value (FMV) by the Assessor of \$200,000. The City of Canton's current millage rate is 5.4 mills.

$$\text{\$200,000 (FMV)} \times 40\% = \text{\$80,000 (TV)}$$
$$\text{\$80,000 (TV)} \times .0054 \text{ (Millage Rate)} = \text{\$432 (Taxes Due)}$$

*James Smith has a tax liability to the City of **\\$432** for his property valued at \$200,000.*

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 2020 Millage Rate is as follows:

- Thursday, July 2, 2020 at 11 a.m. in the City Hall Auditorium**
- Thursday, July 2, 2020 at 6 p.m. in the City Hall Auditorium**
- Thursday, July 16, 2020 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 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 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	2017-2020	5.400

The current millage rate of **5.4 mills is the lowest millage rate in the last 27 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 3.269 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 (2019) are as follows from highest to lowest:

- Ball Ground 7.976 Mills (4.707 mills for operations plus 3.269 mills for fire)
- Holly Springs 7.879 Mills (includes operations and fire)
- Waleska 6.924 Mills (3.655 mills for operations plus 3.269 mills for fire)



Woodstock 6.554 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 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.

Annual Operating Budget

The City of Canton has an annual operating budget of over \$50,000,000. In the current fiscal year, the operating budget was just over \$55 million. The proposed Fiscal Year 2021 Operating Budget is \$67 million or an overall increase of \$ 11.5 million. Of this increase, \$633,249 is attributable to an increase in the general fund of the City. The remaining \$10.8 million comes 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 \$11.45 million in increased funds in the Water and Sewerage Fund related to bond proceeds for the waste water treatment plant expansion.

Personnel

The City operates with 122 full time employees (currently 119 of these are filled). Of these, 11 are paid for fully through enterprise funds. The average hourly rate of pay for non-exempt full-time employees is \$19.90 per hour. The average annual pay for sworn police positions (work 2,236 hours annually) is \$50,789 and civilian hourly employees (work 2,080 hours annually) earn an average of \$48,865. 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 for 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 2.8 percent for the prior 12-month period ending March 31, 2020. Compensation costs for Civilian Workers (2.8 percent) and Private Industry Workers (2.8 percent) were also up. Given the current economy amid a public health pandemic and social unrest, many local governments have either implemented or are considering furloughs, workforce reduction and no COLAs.

The proposed budget does not include a cost of living allowance for City employees. Additionally, the budget does not include any furloughs or staff level reductions. There will be some position adjustments based upon duties. The City will continue its policies of trending pay classifications upward with the latest employment cost index (ECI), but given the history of pay increases and COLAs along with a review of neighboring jurisdictions, no COLA is proposed for the upcoming fiscal year. The budget does reflect keeping the Christmas Bonus program intact at last year's level. If revenues are trending well and the economy appears to be rebounding, staff may provide a budget amendment to Council mid-year to consider COLA adjustments to help offset potential health insurance costs after that renewal is completed.



Increased Expenses

The current general fund budget does not reflect the addition of any new full-time positions. It does reflect the transfer of a position from Finance to General Administration for the new role of the Assistant City Manager. That position is not being backfilled in the Finance Department at this time. Additionally, the proposed budget does include the purchase of two new patrol vehicles to replace older existing fleet vehicles. The proposed FY21 budget is an increase of \$633,249 in the general fund expenditures. Of this increase, \$174,157 is proposed in increase spending in the Police Department, \$94,689 in Parks, \$200,000 in Contingencies for estimated increases in health insurance, and \$200,000 in 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 59 full-time employees, or 48 percent of all City personnel. As of the proposed draft FY21 budget, there are 3 existing vacancies.

This proposed budget includes up to 10 percent increase on employee benefits that represent only the employer share. There is an increase of 5 percent in workers compensation insurance, 10 percent in all other insurance, 2 percent in natural gas, and 2 percent in electricity. These increases represent \$108,772 of the expenditure increases alone.

The largest increases in the City Budget are based in the Enterprise Funds for Water & Wastewater. The City will have capital projects beginning or continuing next fiscal year to include: Inflow & Infiltration Project, Waste Water Treatment Plant Expansion, Old Ball Ground Sewer Expansion, Etowah River Trail Westward, Etowah River Trail Eastward, Amos Road Booster Pump Station, Laurel Canyon Booster Pump Station, and SR 140/Riverstone Parkway Improvement Designs.

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, 2019), the fund balance of the City was \$5,834,563. The current budget was built upon using \$871,648 in fund balance and staff estimates that none of that will be needed. This in mind, the fund balance projected to start next fiscal year remains \$5.8 million. To keep the current millage rate at 5.4, the City will need to utilize \$1.55 million in fund balance to meet budget. This would reduce the overall fund balance to just less than \$4.28 million at the end of the upcoming fiscal year. The City utilizes approximately \$1.43 million monthly for operations, meaning that at the end of the upcoming fiscal year, the City would have three-months operating in reserves.

New housing starts are driving growth within the City, but these also come at a cost. While the senior tax exemption provides a benefit to attracting new citizens, last year there was a growth in exempted properties from 1,763 exemptions to more than 2,100 exemptions or 15% more properties that are paying reduced taxes, if paying taxes at all, for the services residents' demand, including public safety.



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 fund balance, the budget would require a millage rate of **6.7 mills**.



Fiscal Year 2021 Budget Calendar (October 1, 2020 - September 30, 2021)

<p>March - April</p>	<p>Pre-Budget Items Budget Preparation forms will be compiled by Finance Department City Manager to review Council Objectives with CFO; and others as needed Apr 1 Year-to-date (Budget vs. Actual) information will be compiled & distributed to each Department Apr 30 All requests from Departments must be received by Finance Department</p>
<p>May</p>	<p>Budget meetings between City Manager, CFO & Departments Discussions with Departments to clarify Budget Requests CFO to Analyze Revenue Projections and Discuss with City Manager May 7 Council Meeting May 21 Council Meeting</p>
<p>June</p>	<p>Jun Mayor & Council presented draft of proposed budget in a 'round table' format to allow open discussion. Copy placed on City's website for public inspection. Jun 4 Council Meeting Jun 18 Council Meeting Jun 22 Proposed millage rate & budget will be advertised along with notifications of three hearings in July</p>
<p>July - August</p>	<p>Jul 2 Council Meeting - *1st & 2nd Reading; 11am & 6pm Jul 16 Council Meeting - *3rd Reading Aug 1 Millage rate due date to the County Aug 6 Council Meeting Aug 20 Council Meeting Aug 31 Budget adoption due date</p>

Notes: Increase in a millage rate will require three public hearings
 Rollback of millage rate only requires one public hearing
 All public hearings must be advertised one week in advance
 Digest & 5 yr history must be published & posted on website, at least one full week prior to adoption
 Budget must be advertised and at least one public hearing made, at least one week before it is adopted

**City of Canton
Fiscal Year 2021
Budget Comparison**

Fund #	Fund Name	2020	2021	Change
REVENUES				
100	General Fund	\$ 16,530,561	\$ 17,163,810	\$ 633,249
210	Confiscated Assets Fund	15,010	8,000	(7,010)
275	Hotel/Motel Tax Fund	635,060	472,857	(162,203)
280	Rental Car Tax Fund	95,000	295,000	200,000
310	Canton Building Authority	2,410,671	2,223,005	(187,666)
321	SPLOST VI Fund	86,745	-	(86,745)
322	SPLOST VII Fund	7,300,250	8,666,051	1,365,801
350	Road & Sidewalk Fund	500,000	150,000	(350,000)
355	Impact Fee Fund	1,795,000	1,502,000	(293,000)
505	Water & Sewerage Fund	22,274,764	33,724,942	11,450,178
520	Storm Water Fund	917,321	466,259	(451,062)
540	Sanitation Fund	2,077,307	1,621,000	(456,307)
745	Municipal Court Fund	1,075,180	873,180	(202,000)
		<u>\$ 55,712,869</u>	<u>\$ 67,166,104</u>	<u>\$ 11,453,235</u>
EXPENDITURES				
100	General Fund	\$ 16,530,561	\$ 17,163,810	\$ 633,249
210	Confiscated Assets Fund	15,010	8,000	(7,010)
275	Hotel/Motel Tax Fund	635,060	472,857	(162,203)
280	Rental Car Tax Fund	95,000	295,000	200,000
310	Canton Building Authority	2,410,671	2,223,005	(187,666)
321	SPLOST VI Fund	86,745	-	(86,745)
322	SPLOST VII Fund	7,300,250	8,666,051	1,365,801
350	Road & Sidewalk Fund	500,000	150,000	(350,000)
355	Impact Fee Fund	1,795,000	1,502,000	(293,000)
505	Water & Sewerage Fund	22,274,764	33,724,942	11,450,178
520	Storm Water Fund	917,321	466,259	(451,062)
540	Sanitation Fund	2,077,307	1,621,000	(456,307)
745	Municipal Court Fund	1,075,180	873,180	(202,000)
		<u>\$ 55,712,869</u>	<u>\$ 67,166,104</u>	<u>\$ 11,453,235</u>



Fiscal Year 2021 Operating Budget

Ordinance

Budget Ordinance II-1

ORDINANCE NO. 2020-0716-01

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF THE FISCAL YEAR 2021 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 2021 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 2021 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 2021 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 2021:

TAXES	\$	12,428,300
LICENSES AND PERMITS		1,113,800
INTERGOVERNMENTAL		25,000
CHARGES FOR SERVICE		284,875
FINES AND FORFEITURES		628,160
INVESTMENT INCOME		400
CONTRIBUTIONS & DONATIONS		24,400
MISCELLANEOUS		71,500
OTHER SOURCES		1,040,357
USE OF FUND BALANCE (RESERVES)		1,547,018
 TOTAL REVENUES	 \$	 17,163,810

B. The following amounts are hereby appropriated for operating the City government for the Fiscal Year 2021:

CITY COUNCIL		\$	136,740
SALARY & BENEFITS	\$		117,965
PURCHASED SERVICES & SUPPLIES			18,775
CITY CLERK			99,944
SALARY & BENEFITS			83,006
PURCHASED SERVICES & SUPPLIES			16,938
MAYOR'S OFFICE			29,258
SALARY & BENEFITS			22,949
PURCHASED SERVICES & SUPPLIES			6,309
CITY MANAGER			310,353
SALARY & BENEFITS			286,273
PURCHASED SERVICES & SUPPLIES			24,080

ELECTIONS		21,000
PURCHASED SERVICES & SUPPLIES	1,000	
OTHER	20,000	
GENERAL ADMINISTRATION		389,348
SALARY & BENEFITS	223,436	
PURCHASED SERVICES & SUPPLIES	165,912	
FINANCIAL ADMINISTRATION		264,615
SALARY & BENEFITS	247,027	
PURCHASED SERVICES & SUPPLIES	17,588	
TECHNOLOGY		430,448
SALARY & BENEFITS	147,369	
PURCHASED SERVICES & SUPPLIES	233,079	
CAPITAL OUTLAY	50,000	
GEOGRAPHIC INFORMATION SYSTEM		155,870
SALARY & BENEFITS	-	
PURCHASED SERVICES & SUPPLIES	155,870	
CAPITAL OUTLAY	-	
HUMAN RESOURCES		190,072
SALARY & BENEFITS	164,326	
PURCHASED SERVICES & SUPPLIES	25,746	
GENERAL GOVERNMENT BUILDINGS		468,536
SALARY & BENEFITS	139,386	
PURCHASED SERVICES & SUPPLIES	329,150	
CAPITAL OUTLAY	-	
STREET DEPARTMENT BUILDINGS		34,465
PURCHASED SERVICES & SUPPLIES	34,465	
CAPITAL OUTLAY	-	
PUBLIC INFORMATION		72,238
SALARY & BENEFITS	65,694	
PURCHASED SERVICES & SUPPLIES	6,544	
CAPITAL OUTLAY	-	
MUNICIPAL COURT		405,931
SALARY & BENEFITS	267,629	
PURCHASED SERVICES & SUPPLIES	138,302	
CAPITAL OUTLAY	-	
POLICE DEPARTMENT		5,552,791
SALARY & BENEFITS	4,595,061	
PURCHASED SERVICES & SUPPLIES	833,175	
CAPITAL OUTLAY	124,555	
OTHER	-	

STREETS ADMIN		196,946
SALARY & BENEFITS	176,931	
PURCHASED SERVICES & SUPPLIES	20,015	
STREETS		766,882
SALARY & BENEFITS	538,148	
PURCHASED SERVICES & SUPPLIES	203,064	
CAPITAL OUTLAY	25,670	
STREET LIGHTS		566,000
PURCHASED SERVICES & SUPPLIES	566,000	
TRAFFIC ENGINEERING		114,921
SALARY & BENEFITS	89,264	
PURCHASED SERVICES & SUPPLIES	25,657	
THEATER		150,398
SALARY & BENEFITS	73,793	
PURCHASED SERVICES & SUPPLIES	76,605	
PARKS AND RECREATION		570,268
SALARY & BENEFITS	346,573	
PURCHASED SERVICES & SUPPLIES	146,695	
CAPITAL OUTLAY	77,000	
BUILDING & SAFETY SERVICES		1,011,461
SALARY & BENEFITS	857,174	
PURCHASED SERVICES & SUPPLIES	150,787	
CAPITAL OUTLAY	3,500	
PLANNING AND ZONING		665,645
SALARY & BENEFITS	470,245	
PURCHASED SERVICES & SUPPLIES	190,900	
CAPITAL OUTLAY	4,500	
DOWNTOWN DEVELOPMENT - MAIN STREET		89,080
SALARY & BENEFITS	83,930	
PURCHASED SERVICES & SUPPLIES	5,150	
INTERFUND/INTERDEPARTMENTAL CHARGES		(471,400)
INTERFUND TRANSFERS & PAYMENTS TO OTHERS		4,622,000
CONTINGENCIES		320,000
TOTAL EXPENDITURES	\$	17,163,810

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 2021:

FINES AND FORFEITURES	\$	8,000
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- B.

The following amounts are hereby appropriated in the Confiscated Assets Fund for the Fiscal Year 2021:

PUBLIC SAFETY	\$	8,000
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Section 3: 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 2021:

TAXES	\$	450,000
INVESTMENT INCOME		60
USE OF FUND BALANCE (RESERVES)		22,797
TOTAL REVENUES	\$	472,857

- B.

The following amounts are hereby appropriated in the Hotel/Motel Tax Fund for the Fiscal Year 2021:

CULTURE & RECREATION	\$	223,357
HOUSING AND DEVELOPMENT		249,500
TOTAL EXPENDITURES	\$	472,857

Section 4: 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 2021:

TAXES	\$	45,000
USE OF FUND BALANCE (RESERVES)		250,000
TOTAL REVENUES	\$	295,000

- B.

The following amounts are hereby appropriated in the Rental Car Tax Fund for the Fiscal Year 2021:

HOUSING AND DEVELOPMENT	\$	25,000
CULTURE & RECREATION (LIBRARY SUPPLEMENT)		20,000
TRANSFER TO GENERAL FUND		250,000
TOTAL EXPENDITURES	\$	295,000

Section 5: CBA Fund

A.

It is estimated that the following revenues will be available in the CBA Fund for the Fiscal Year 2021:

TRANSFERS IN	\$	2,223,005
TOTAL REVENUES	\$	2,223,005

B. The following amounts are hereby appropriated in the CBA Fund for the Fiscal Year 2021:

PRINCIPAL PAYMENTS ON BONDS	\$	1,687,378
INTEREST PAYMENTS ON BONDS		535,627
TOTAL EXPENDITURES	\$	2,223,005

Section 6: SPLOST VII Fund

A.

It is estimated that the following revenues will be available in the SPLOST VII Fund for the Fiscal Year 2021:

TAXES	\$	3,800,000
INVESTMENT INCOME		250
CAPITAL GRANTS		300,000
OTHER SOURCES		3,000,000
USE OF FUND BALANCE (RESERVES)		1,565,801
TOTAL REVENUES	\$	8,666,051

B.

The following amounts are hereby appropriated in the SPLOST VII Fund for the Fiscal Year 2021:

COMMUNICATIONS & TECHNOLOGY	\$	413,051
GENERAL GOV. BUILDINGS & EQUIPMENT		2,500,000
TRANSPORTATION FACILITIES & EQUIPMENT		600,000
PARKS & RECREATION		2,153,000
ECONOMIC DEVELOPMENT		3,000,000
TOTAL EXPENDITURES	\$	8,666,051

Section 7: Road & Sidewalk Fund

- A. It is estimated that the following revenues will be available in the Road & Sidewalk Fund for the Fiscal Year 2021:

INVESTMENT INCOME	\$	5,000
USE OF FUND BALANCE (RESERVES)		145,000
TOTAL REVENUES	\$	150,000

- B.

The following amounts are hereby appropriated in the Road & Sidewalk Fund for the Fiscal Year 2021:

ROAD & SIDEWALK INFRASTRUCTURE	\$	150,000
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Section 8: Impact Fee Fund

- A. It is estimated that the following revenues will be available in the Impact Fee Fund for the Fiscal Year 2021:

CHARGES FOR SERVICE	\$	1,246,000
INVESTMENT INCOME		6,000
TOTAL REVENUES	\$	1,502,000

- B.

The following amounts are hereby appropriated in the Impact Fee Fund for the Fiscal Year 2021:

ADMINISTRATIVE	\$	36,000
PUBLIC SAFETY		175,000
ROAD & BRIDGE PROJECTS		300,000
PARKS & RECREATION PROJECTS		700,000
CONTINGENCIES		291,000
TOTAL EXPENDITURES	\$	1,502,000

Section 9: Water & Sewerage Fund

A. It is estimated that the following revenues will be available in the Water & Sewerage Fund for the Fiscal Year 2021:

OPERATING REVENUE	\$	14,677,000
INVESTMENT INCOME		63,200
USE OF FUND BALANCE (RESERVES)		8,184,742
OTHER SOURCES		10,800,000
TOTAL REVENUES	\$	33,724,942

B.

The following amounts are hereby appropriated in the Water & Sewerage Fund for the Fiscal Year 2021:

SANITARY SEWER INFRASTRUCTURE	\$	6,857,305
SEWER LIFT STATIONS		271,117
SEWAGE TREATMENT PLANTS		12,436,557
WATER ADMINISTRATION		2,805,781
WATER SUPPLY		329,006
WATER TREATMENT		853,384
WATER DISTRIBUTION		2,256,727
DEBT RETIREMENT		3,062,635
OTHER USES		4,852,431
TOTAL EXPENSES	\$	33,724,942

Section 10: Stormwater Fund

A. It is estimated that the following revenues will be available in the Stormwater Fund for the Fiscal Year 2021:

OPERATING REVENUE	\$	141,300
USE OF FUND BALANCE (RESERVES)		324,959
TOTAL REVENUES	\$	466,259

B.

The following amounts are hereby appropriated in the Stormwater Fund for the Fiscal Year 2021:

STORMWATER EXPENSES	\$	466,259
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Section 11: Sanitation Fund

A.

It is estimated that the following revenues will be available in the Sanitation Fund for the Fiscal Year 2021:

OPERATING REVENUE	\$	1,621,000
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B.

The following amounts are hereby appropriated in the Sanitation Fund for the Fiscal Year 2021:

SANITATION EXPENSES	\$	1,621,000
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Section 12: Municipal Court Fund

A.

It is estimated that the following revenues will be available in the Municipal Court Fund for the Fiscal Year 2021:

CHARGES FOR SERVICE	\$	42,500
FINES AND FORFEITURES		830,600
INVESTMENT INCOME		80
TOTAL REVENUES	\$	873,180

B.

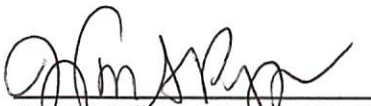
The following amounts are hereby appropriated in the Municipal Court Fund for the Fiscal Year 2021:

PUBLIC SAFETY	\$	873,180
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BE IT FURTHER ORDAINED by the Mayor and Council of the City of Canton that the City's ad valorem tax will be set at 5.400.

If any portion of this Ordinance be declared invalid or unconstitutional by any court or competent jurisdiction or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid. It is hereby declared to be the intent of the City Council to provide for separable and divisible parts and does hereby adopt any and all parts hereof as may not be held invalid for any reason.

This Ordinance shall become effective on the date the Mayor signs the ordinance indicating approval, ten days after the adoption of the ordinance if the Mayor has not signed nor vetoed, or immediately upon an affirmative vote of the City Council after the Mayor's veto, whichever shall first occur.



Attest: William Peppers, City Manager



Bill Grant, Mayor

Date:

07-16-20

Approved as to form:



Robert M. Dyer, City Attorney

First Reading	<u>07-02-2020 11:00 am</u>
Second Reading	<u>07-02-2020 6:00 pm</u>
Adopted by Council	<u>07-16-2020</u>
Approved by Mayor	_____
Veto by Mayor	_____
Effective Date	_____



Fiscal Year 2021 Operating Budget

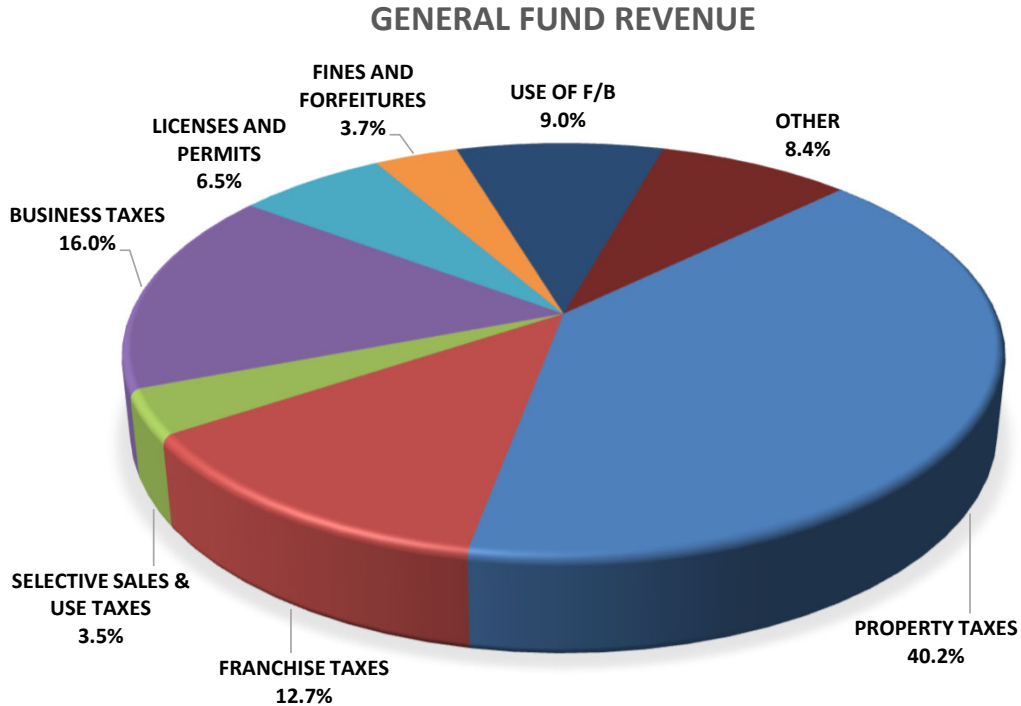
General Fund

The General Fund's primary source of revenue are various taxes. The largest tax revenue consists of real and personal property taxes, but taxes also include items such as franchise taxes, insurance premium taxes, excise taxes and business occupation taxes. General Fund expenditures are categorized by function. Administrative activities include the budgets for Mayor and Council, City Clerk, City Manager, Finance, Tax, Technology, GIS, Human Resources, Public Information and General Government Buildings. The service functions include Public Safety, Public Works, Parks & Recreation, Community Development, Economic Development, and Municipal Court.

The Fiscal Year 2021 Budget for the General Fund has been prepared using a millage rate of 5.400.

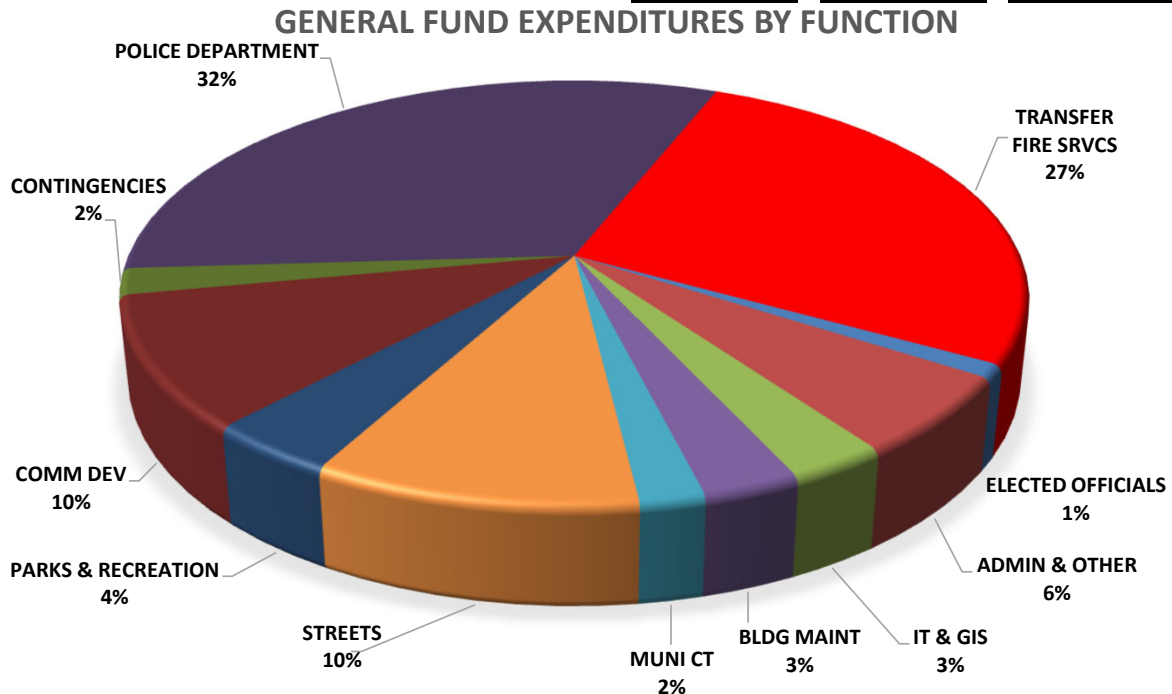
CITY OF CANTON
BUDGET OVERVIEW FOR THE YEAR ENDING SEPTEMBER 30, 2021

<u>GENERAL FUND</u>	FY 2020		FY2021 BUDGET
	FINAL BUDGET	PROJECTED	
REVENUES			
TAXES			
PROPERTY	\$ 6,683,100	\$ 6,640,580	\$ 6,876,100
FRANCHISE	2,073,000	2,236,800	2,188,000
SELECTIVE SALES & USE	590,000	550,000	605,000
BUSINESS TAXES	2,650,000	2,371,679	2,740,000
OTHER TAXES AND P&I	17,000	12,100	19,200
LICENSES AND PERMITS	1,408,600	1,352,984	1,113,800
INTERGOVERNMENTAL	120,000	31,705	25,000
CHARGES FOR SERVICE	354,900	203,306	284,875
FINES AND FORFEITURES	771,360	601,650	628,160
INVESTMENT INCOME	400	-	400
CONTRIBUTIONS & DONATIONS	22,600	15,700	24,400
MISCELLANEOUS	81,200	63,900	71,500
OTHER SOURCES	886,717	1,376,900	1,040,357
USE OF FUND BALANCE (RESERVES)	871,684	-	1,547,018
TOTAL REVENUES	\$ 16,530,561	\$ 15,457,304	\$ 17,163,810



CITY OF CANTON
BUDGET OVERVIEW FOR THE YEAR ENDING SEPTEMBER 30, 2021

<u>GENERAL FUND</u>	<u>FY 2020</u>		<u>FY2021</u> <u>BUDGET</u>
	<u>FINAL</u> <u>BUDGET</u>	<u>PROJECTED</u>	
EXPENDITURES			
CITY COUNCIL	\$ 143,822	\$ 111,040	\$ 136,740
CITY CLERK	96,812	96,563	99,944
MAYOR'S OFFICE	35,506	23,976	29,258
CITY MANAGER	301,578	288,210	310,353
ELECTIONS	19,000	13,511	21,000
GENERAL ADMINISTRATION	209,444	248,223	389,348
FINANCIAL ADMINISTRATION	324,902	319,786	264,615
TECHNOLOGY	396,811	390,566	430,448
GEOGRAPHIC INFORMATION SYSTEM	144,450	145,082	155,870
HUMAN RESOURCES	183,493	176,570	190,072
GENERAL GOVERNMENT BUILDINGS	665,701	624,041	468,536
STREET DEPARTMENT BUILDINGS	33,871	33,896	34,465
PUBLIC INFORMATION	130,500	56,390	72,238
MUNICIPAL COURT	414,811	349,885	405,931
POLICE DEPARTMENT	5,378,634	4,911,662	5,552,791
STREETS ADMIN	177,458	173,994	196,946
STREETS	735,429	735,760	766,882
STREET LIGHTS	566,000	468,240	566,000
TRAFFIC ENGINEERING	118,210	106,070	114,921
THEATER	148,832	121,727	150,398
PARKS	475,579	375,244	570,268
BUILDING & SAFETY SERVICES	1,166,966	1,102,496	1,011,461
PLANNING AND ZONING	678,620	692,409	665,645
MAIN STREET	88,808	67,206	89,080
INTERFUND/INTERDEPARTMENTAL CHARGES	(643,513)	(643,513)	(471,400)
INTERFUND TRANSFERS	4,418,837	4,455,290	4,622,000
CONTINGENCIES	120,000	12,980	320,000
TOTAL EXPENDITURES	<u>\$ 16,530,561</u>	<u>\$ 15,457,304</u>	<u>\$ 17,163,810</u>



**CITY OF CANTON
GENERAL FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2021**

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
100	311100	REAL TAXES - CURRENT YEAR	4,426,311	4,556,888	\$ 5,200,000	5,274,602	\$ 5,565,000
100	311200	REAL TAXES - PRIOR YEARS	4,654	6,108	5,000	759	5,000
100	311300	PERSONAL PROPERTY TAXES	393,460	412,065	410,000	434,294	450,000
100	311310	MOTOR VEHICLE TAXES	53,291	110,402	40,000	102,877	60,000
100	311311	MV-TAVT	881,865	900,524	900,000	354,195	650,000
100	311320	MOBILE HOME TAXES	114	162	100	107	100
100	311340	INTANGIBLE TAXES	116,321	98,907	90,000	72,100	110,000
100	311350	RAILROAD EQUIPMENT CAR TAXES	1,170	1,234	1,000	-	1,000
100	311600	REAL ESTATE TRANSFER TAXES	32,048	32,029	37,000	18,331	35,000
100	311710	FRANCHISE TAXES-ELECTRIC	1,270,554	1,534,670	1,400,000	1,424,814	1,450,000
100	311730	FRANCHISE TAXES-NATURAL GAS	130,632	190,449	176,000	134,333	176,000
100	311750	FRANCHISE TAXES-CABLE TV	152,982	152,715	152,000	76,141	227,000
100	311760	FRANCHISE TAXES-TELEPHONE	107,058	114,943	115,000	34,335	115,000
100	311790	FRANCHISE TAXES-WASTE DISPOSAL	217,785	234,592	230,000	107,770	220,000
100	314200	ALCOHOLIC BEVERAGE EXCISE TAXES	521,521	554,159	500,000	265,589	515,000
100	314300	LOCAL OPTION MIXED DRINK TAXES	85,726	107,175	90,000	64,600	90,000
100	316100	BUSINESS OCCUPATION TAXES	749,518	767,902	725,000	560,662	750,000
100	316200	INSURANCE PREMIUM TAXES	1,538,306	1,658,989	1,750,000	1,792,060	1,800,000
100	316300	FINANCIAL INSTITUTIONS TAXES	186,068	176,695	175,000	229,619	190,000
100	319110	PENALTIES & INTEREST - REAL PROPERTY	2,989	5,885	6,000	5,008	6,000
100	319120	PENALTIES & INTEREST - PERSONAL	1,679	2,443	3,500	2,510	3,500
100	319400	PENALTIES & INTEREST - BUSINESS TAX	10,868	8,188	6,600	2,840	8,800
100	319500	DELINQUENT TAXES - FIFA	276	348	400	36	400
100	319900	OTHER PENALTIES/INTEREST	220	275	500	-	500
100	321100	LICENSES & PERMITS - ALCOHOLIC BEV	209,188	212,815	210,000	211,325	210,000
100	321220	LICENSES & PERMITS - INSURANCE	36,120	36,750	37,000	34,800	37,000
100	321900	ADMINISTRATIVE FEES - BUSINESS LICENSE	23,531	23,940	27,000	11,319	27,000
100	322100	CERTIFICATES OF OCCUPANCY	226,163	203,292	184,000	75,319	112,000
100	322110	BUILDING PERMITS/INSPECTION	1,096,530	1,324,467	890,000	459,240	656,000
100	322120	ZONING & LAND USE FEES	40,023	27,738	25,000	22,956	35,000
100	322140	SIGN PERMIT FEES	5,984	7,498	5,600	4,504	6,800
100	322990	BUILDING PERMIT TECHNOLOGY FEE	-	-	30,000	-	30,000
100	323200	DELINQUENT SIGN PERMIT PENALTY	-	550	-	384	-
100	331110	FEDERAL GRANTS-DIRECT	15,000	-	-	-	-
100	331111	FEDERAL GRANTS-DIRECT	3,090	360	-	3,338	-

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2018	FY 2019	FY 2020		FY 2021
			ACTUAL	ACTUAL	BUDGET	YTD as of 3/31	BUDGET
100	331150	OPERATING-INDIRECT	-	-	100,000	-	-
100	337000	PAYMENT IN LIEU OF TAX - C.H.A.	32,504	24,345	20,000	28,367	25,000
100	341120	PROBATION FEES	-	-	96,000	-	96,000
100	341300	PLANNING/DEVELOPMENT FEES	190,373	76,112	56,000	42,102	13,000
100	341305	LAND DISTURBANCE NPDES PHASE II	16,340	3,051	2,000	1,845	2,775
100	341311	BUILDING PLAN REVIEW FEES	43,995	87,644	45,000	26,208	35,000
100	341400	PRINTING/DUPLICATION FEES	-	10	-	17	-
100	341910	GENERAL GOVERNMENT-ELECTION QUALIFY FEE	-	3,240	-	-	-
100	341920	ADVERTISING FEES - ZONING	11,000	9,500	5,000	5,000	7,500
100	342100	SPECIAL POLICE SERVICES	51,793	80,383	80,000	35,745	68,800
100	342901	LICENSE TO SELL FIREWORKS	500	500	500	-	500
100	343200	STREETLIGHT CHARGES	270	207	400	75	300
100	347200	ACTIVITY FEES - RECREATION	5,420	-	-	5,840	6,000
100	347210	ACTIVITY FEES - HLC RESERVOIR LAUNCH SITE	19,657	22,360	18,000	6,782	12,000
100	347220	RECREATION ACTIVITY FEES	14,350	15,635	12,000	5,450	8,000
100	347310	ADMISSION FEES - THEATER	48,882	40,751	40,000	6,048	20,000
100	347311	RENTAL FEES - THEATRE	-	1,000	-	13,487	15,000
100	347900	RECREATION CONCESSIONS	2,191	8,760	-	87	-
100	349300	BAD CHECK FEES	70	-	-	-	-
100	349400	LATE FEES	5	6	-	2	-
100	351100	MUNICIPAL COURT FINES	771,646	800,126	771,360	291,177	628,160
100	361000	INTEREST INCOME	32,975	1	400	-	400
100	371000	CONTRIBUTIONS & DONATIONS	200	18,000	5,000	2,500	5,000
100	371010	CANTON PD EXPLORERS	14,619	19,159	17,000	4,935	18,500
100	371020	CONTRIBUTIONS & DONATIONS/PD OTHER	-	(861)	600	800	900
100	380000	MISCELLANEOUS INCOME	7,682	10,702	16,300	1,864	12,300
100	381000	RENTS & ROYALTIES	3,410	8,100	6,000	(2,390)	5,900
100	382000	RENT CITY HALL/CELLULAR TOWER	43,197	46,482	46,000	38,982	46,000
100	383000	REIMBURSEMENT FOR DAMAGED PROPERTY	139,586	35,535	12,900	7,455	7,300
100	391275	TRANSFER FROM HOTEL/MOTEL	275,000	205,000	272,917	-	223,357
100	391280	TRANSFER FROM RENTAL CAR TAX FUND	-	-	-	-	250,000
100	391334	TRANSFER FROM ADMIN IMPACT FEE FUND	-	117,858	70,000	-	36,000
100	391335	TRANSFER FROM IMPACT FEE FUND	180,000	81,012	-	-	-
100	391505	TRANSFER FROM WATER FUND	-	1,500,000	500,000	-	500,000
100	392100	PROCEEDS FROM THE SALE OF G.F.A.	25,292	56,158	43,800	628,000	31,000
100	134201	UNASSIGNED FUND BALANCE	430,387	-	871,684	-	1,547,018
TOTAL BUDGETED REVENUES:			\$ 14,902,389	\$ 16,735,933	\$ 16,530,561	12,931,145	\$ 17,163,810

CITY OF CANTON
GENERAL FUND FOR THE YEAR ENDING SEPTEMBER 30, 2021

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
CITY COUNCIL									
100	1110	10	511100	SALARIES & WAGES	66,000	72,000	72,000	30,000	72,000
100	1110	10	512100	GROUP INSURANCE	26,611	25,148	33,385	7,253	27,238
100	1110	10	512200	FICA	4,035	4,409	4,460	1,847	4,460
100	1110	10	512300	MEDICARE	944	1,031	1,040	432	1,040
100	1110	10	512400	RETIREMENT	8,865	8,296	9,360	4,145	11,290
100	1110	10	512700	WORKERS COMP INSURANCE	1,660	2,650	1,739	-	1,937
100	1110	10	523100	INSURANCE OTHER THAN W.C.	1,539	1,891	2,688	1,264	2,825
100	1110	10	523200	COMMUNICATIONS	4,046	3,050	3,700	1,118	3,000
100	1110	10	523400	PRINTING & BINDING	-	-	450	475	450
100	1110	10	523500	TRAVEL	5,937	6,915	8,500	834	7,500
100	1110	10	523700	EDUCATION & TRAINING	2,105	5,627	6,000	1,065	4,500
100	1110	10	531100	SUPPLIES & MATERIALS	868	458	500	228	500
100	1110	10	531600	SMALL EQUIPMENT	-	2,730	-	2,193	-
TOTAL FOR CITY COUNCIL:					122,611	134,205	143,822	50,854	136,740

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
CITY CLERK									
100	1130	10	511100	SALARIES & WAGES	60,135	54,938	58,226	34,119	58,334
100	1130	10	511101	SALARIES - HOLIDAY PAY	325	1,624	1,000	1,284	1,284
100	1130	10	512100	GROUP INSURANCE	6,280	6,281	7,867	3,477	8,202
100	1130	10	512200	FICA	3,695	3,444	3,608	2,163	3,620
100	1130	10	512300	MEDICARE	864	805	843	506	850
100	1130	10	512400	RETIREMENT	8,060	7,065	7,363	3,261	9,147
100	1130	10	512700	WORKERS COMP INSURANCE	1,603	2,262	1,368	-	1,569
100	1130	10	521200	PROFESSIONAL SERVICES	-	3,556	-	2,460	7,000
100	1130	10	523100	INSURANCE OTHER THAN W.C.	1,368	1,375	1,922	900	1,838
100	1130	10	523300	ADVERTISING	-	222	2,000	-	200
100	1130	10	523500	TRAVEL	1,776	2,470	2,500	837	2,250
100	1130	10	523600	DUES & FEES	978	260	750	210	350
100	1130	10	523700	EDUCATION & TRAINING	1,105	1,913	3,000	940	2,500
100	1130	10	531100	SUPPLIES & MATERIALS	326	594	600	133	500
100	1130	10	531600	SMALL EQUIPMENT	-	-	5,265	3,465	1,800
100	1130	10	531700	OTHER SUPPLIES	1,202	333	500	-	500
TOTAL FOR CITY CLERK:					87,718	87,142	96,812	53,755	99,944

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
MAYOR'S OFFICE									
100	1310	10	511100	SALARIES & WAGES	16,000	18,000	18,000	9,000	18,000
100	1310	10	512100	GROUP INSURANCE	6,733	2,018	6,473	126	263
100	1310	10	512200	FICA	956	1,079	1,120	549	1,120
100	1310	10	512300	MEDICARE	224	252	260	128	260
100	1310	10	512400	RETIREMENT	2,149	2,074	2,340	1,036	2,822
100	1310	10	512700	WORKERS COMP INSURANCE	400	663	435	-	484
100	1310	10	523100	INSURANCE OTHER THAN W.C.	326	447	578	294	609
100	1310	10	523200	COMMUNICATIONS	731	600	1,200	192	600
100	1310	10	523500	TRAVEL	1,812	2,591	2,500	328	2,500
100	1310	10	523600	DUES & FEES	130	-	150	22	150
100	1310	10	523700	EDUCATION & TRAINING	700	1,041	2,000	160	2,000
100	1310	10	531100	SUPPLIES & MATERIALS	387	211	250	119	250
100	1310	10	531300	FOOD SUPPLIES	-	-	200	-	200
TOTAL FOR MAYOR'S OFFICE:					30,548	28,976	35,506	11,954	29,258

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
CITY MANAGER									
100	1320	10	511100	SALARIES & WAGES	186,836	195,531	204,891	102,500	205,000
100	1320	10	511101	SALARIES - HOLIDAY PAY	650	2,166	2,000	2,484	2,568
100	1320	10	512100	GROUP INSURANCE	17,389	17,265	21,573	9,482	22,444
100	1320	10	512200	FICA	10,444	10,881	12,706	5,118	12,710
100	1320	10	512300	MEDICARE	2,644	2,775	2,971	1,476	2,970
100	1320	10	512400	RETIREMENT	27,417	24,484	28,832	12,530	35,066
100	1320	10	512700	WORKERS COMP INSURANCE	4,844	6,946	4,813	-	5,515
100	1320	10	523100	INSURANCE OTHER THAN W.C.	3,805	4,711	4,767	2,493	5,880
100	1320	10	523200	COMMUNICATIONS	916	933	1,000	353	1,000
100	1320	10	523500	TRAVEL	4,091	3,411	4,500	2,501	4,500
100	1320	10	523600	DUES & FEES	1,411	1,294	1,200	53	1,200
100	1320	10	523700	EDUCATION & TRAINING	1,575	3,449	4,000	1,234	4,000
100	1320	10	531100	SUPPLIES & MATERIALS	59	194	250	576	500
100	1320	10	531300	FOOD SUPPLIES	4,947	5,400	6,000	2,459	6,000
100	1320	10	531400	BOOKS & PERIODICALS	-	-	75	-	-
100	1320	10	531600	SMALL EQUIPMENT	279	153	2,000	-	1,000
TOTAL FOR CITY MANAGER:					267,308	279,593	301,578	143,259	310,353

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u> <u>ACTUAL</u>	<u>FY 2019</u> <u>ACTUAL</u>	<u>FY 2020</u>		<u>FY 2021</u> <u>BUDGET</u>
							<u>BUDGET</u>	<u>YTD as of 3/31</u>	
ELECTIONS									
100	1400	10	523300	ADVERTISING	237	55	1,000	329	1,000
100	1400	10	571000	INTERGOVERNMENTAL	7,607	12,128	18,000	13,182	20,000
TOTAL FOR ELECTIONS:					7,844	12,183	19,000	13,511	21,000

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
GENERAL ADMINISTRATION									
100	1500	10	511100	SALARIES & WAGES	41,227	42,353	43,238	27,148	155,000
100	1500	10	511101	SALARIES - HOLIDAY PAY	325	1,083	1,000	1,143	3,852
100	1500	10	511300	OVERTIME WAGES	-	8	-	-	-
100	1500	10	512100	GROUP INSURANCE	22,232	21,487	11,000	11,981	24,250
100	1500	10	512200	FICA	2,326	2,553	2,683	1,737	9,610
100	1500	10	512300	MEDICARE	544	597	627	406	2,250
100	1500	10	512400	RETIREMENT	5,528	4,845	5,468	2,421	24,304
100	1500	10	512700	WORKERS COMP INSURANCE	1,230	1,554	1,015	-	4,170
100	1500	10	521200	PROFESSIONAL SERVICES	74,511	130,159	100,000	58,570	115,000
100	1500	10	522200	REPAIRS & MAINTENANCE	3,546	100	-	24	-
100	1500	10	522320	RENTAL EQUIPMENT	380	-	1,000	-	500
100	1500	10	523100	INSURANCE OTHER THAN W.C.	3,324	3,085	4,263	1,999	5,712
100	1500	10	523200	COMMUNICATIONS	5,145	6,836	5,700	3,942	6,500
100	1500	10	523300	ADVERTISING	-	1,500	500	51	250
100	1500	10	523400	PRINTING & BINDING	3,322	3,932	2,500	2,899	4,500
100	1500	10	523500	TRAVEL	-	221	100	40	100
100	1500	10	523600	DUES & FEES	8,276	29,331	21,000	12,465	24,000
100	1500	10	523700	EDUCATION & TRAINING	1,527	2,298	1,000	996	1,000
100	1500	10	531100	SUPPLIES & MATERIALS	15,595	14,472	6,000	3,228	6,000
100	1500	10	531270	GASOLINE & MOTOR OIL	1,004	548	500	268	500
100	1500	10	531300	FOOD SUPPLIES	760	530	750	667	750
100	1500	10	531400	BOOKS & PERIODICALS	70	70	100	70	100
100	1500	10	531600	SMALL EQUIPMENT	3,895	4,054	1,000	-	1,000
TOTAL FOR GENERAL ADMINISTRATION:					194,765	271,616	209,444	130,055	389,348

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
FINANCIAL ADMINISTRATION									
100	1510	15	511100	SALARIES & WAGES	225,939	236,086	220,187	115,339	172,848
100	1510	15	511101	SALARIES - HOLIDAY PAY	975	3,249	3,000	3,822	3,852
100	1510	15	512100	GROUP INSURANCE	23,248	29,791	33,645	15,052	25,344
100	1510	15	512200	FICA	13,272	13,684	13,652	6,791	10,720
100	1510	15	512300	MEDICARE	3,104	3,201	3,197	1,588	2,510
100	1510	15	512400	RETIREMENT	30,616	26,917	27,845	12,345	27,103
100	1510	15	512700	WORKERS COMP INSURANCE	5,899	8,499	5,172	-	4,650
100	1510	15	523100	INSURANCE OTHER THAN W.C.	4,141	5,433	4,704	2,726	7,088
100	1510	15	523300	ADVERTISING	2,764	2,802	2,000	624	2,000
100	1510	15	523500	TRAVEL	153	867	3,000	785	2,000
100	1510	15	523600	DUES & FEES	1,520	1,833	1,000	470	1,000
100	1510	15	523700	EDUCATION & TRAINING	2,545	2,339	5,000	1,125	3,000
100	1510	15	531100	SUPPLIES/MATERIALS	1,468	2,110	2,500	1,137	2,500
100	1510	15	531600	SMALL EQUIPMENT	619	422	-	-	-
TOTAL FOR FINANCIAL ADMINISTRATION:					316,262	337,233	324,902	161,804	264,615

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2018	FY 2019	FY 2020		FY 2021
					ACTUAL	ACTUAL	BUDGET	YTD as of 3/31	BUDGET
TECHNOLOGY									
100	1535	85	511100	SALARIES & WAGES	84,156	91,094	98,318	50,936	101,928
100	1535	85	511101	SALARIES - HOLIDAY PAY	487	1,408	2,000	2,482	2,568
100	1535	85	511300	OVERTIME WAGES	-	21	-	12	-
100	1535	85	512100	GROUP INSURANCE	6,445	7,459	7,886	6,954	16,349
100	1535	85	512200	FICA	5,178	5,633	6,096	3,238	6,320
100	1535	85	512300	MEDICARE	1,211	1,317	1,429	757	1,480
100	1535	85	512400	RETIREMENT	13,433	10,892	12,433	5,506	15,982
100	1535	85	512600	UNEMPLOYMENT	1,792	-	-	-	-
100	1535	85	512700	WORKERS COMP INSURANCE	2,758	3,496	2,310	-	2,742
100	1535	85	521200	PROFESSIONAL SERVICES	190,491	74,673	90,000	35,352	90,000
100	1535	85	522320	RENTAL EQUIPMENT	8,873	11,798	10,000	5,149	10,000
100	1535	85	523100	INSURANCE OTHER THAN W.C.	5,478	8,286	9,839	4,873	8,579
100	1535	85	523200	COMMUNICATIONS	5,551	4,283	5,500	1,306	5,500
100	1535	85	523500	TRAVEL	96	-	1,000	-	-
100	1535	85	523600	DUES & FEES	100,537	107,333	80,000	50,872	100,000
100	1535	85	523700	EDUCATION & TRAINING	925	2,573	2,000	1,598	2,000
100	1535	85	531100	SUPPLIES & MATERIALS	567	879	3,000	510	2,000
100	1535	85	531600	SMALL EQUIPMENT	14,238	51,784	15,000	8,701	15,000
100	1535	85	542400	CAPITAL OUTLAY - COMPUTERS	55,675	25,124	50,000	19,076	50,000
TOTAL FOR TECHNOLOGY:					497,893	408,053	396,811	197,322	430,448
GEOGRAPHIC INFORMATION SYSTEM									
100	1536	85	521200	PROFESSIONAL SERVICES	83,146	100,183	100,000	68,597	120,000
100	1536	85	521300	TECHNICAL SERVICES	-	-	500	-	500
100	1536	85	523100	INSURANCE OTHER THAN W.C.	1,501	825	950	718	2,870
100	1536	85	523200	COMMUNICATIONS	-	-	500	-	500
100	1536	85	523600	DUES & FEES	3,452	34,096	40,000	9,695	30,000
100	1536	85	523700	EDUCATION & TRAINING	-	1,898	1,000	-	1,000
100	1536	85	531100	SUPPLIES & MATERIALS	-	610	500	147	500
100	1536	85	531600	SMALL EQUIPMENT	-	-	1,000	176	500
TOTAL FOR GIS:					93,904	143,058	144,450	79,333	155,870

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
HUMAN RESOURCES									
100	1540	10	511100	SALARIES & WAGES	83,361	87,152	108,218	55,074	111,808
100	1540	10	511101	SALARIES - HOLIDAY PAY	650	2,166	2,000	2,524	2,568
100	1540	10	512100	GROUP INSURANCE	12,934	13,420	19,965	8,759	20,861
100	1540	10	512200	FICA	4,773	5,029	6,713	3,307	6,930
100	1540	10	512300	MEDICARE	1,116	1,176	1,573	773	1,620
100	1540	10	512400	RETIREMENT	11,531	10,179	13,685	6,443	17,531
100	1540	10	512700	WORKERS COMP INSURANCE	2,103	3,130	2,542	-	3,008
100	1540	10	521200	PROFESSIONAL SERVICES	9,164	3,410	5,000	3,770	4,000
100	1540	10	521300	TECHNICAL SERVICES	-	-	-	-	-
100	1540	10	523100	INSURANCE OTHER THAN W.C.	1,963	2,097	2,972	1,428	3,171
100	1540	10	523200	COMMUNICATIONS	614	617	625	219	625
100	1540	10	523300	ADVERTISING	-	39	200	-	200
100	1540	10	523500	TRAVEL	1,181	1,928	3,000	378	2,000
100	1540	10	523600	DUES & FEES	6,485	7,703	6,500	5,558	6,500
100	1540	10	523700	EDUCATION & TRAINING	2,419	7,997	6,000	982	4,750
100	1540	10	531100	SUPPLIES & MATERIALS	2,763	3,295	3,000	2,640	3,000
100	1540	10	531600	SMALL EQUIPMENT	1,159	1,379	1,500	-	1,500
TOTAL FOR HUMAN RESOURCES:					142,216	150,717	183,493	91,855	190,072

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
GENERAL GOVERNMENT BUILDINGS									
100	1565	10	511100	SALARIES & WAGES	31,176	52,691	94,438	40,682	92,000
100	1565	10	511101	SALARIES - HOLIDAY PAY	812	2,383	3,500	4,205	4,494
100	1565	10	512100	GROUP INSURANCE	1,142	14,058	16,432	9,554	18,961
100	1565	10	512200	FICA	1,946	2,892	5,859	2,509	5,700
100	1565	10	512300	MEDICARE	455	676	1,365	587	1,330
100	1565	10	512400	RETIREMENT	-	-	8,022	3,552	14,426
100	1565	10	512700	WORKERS COMP INSURANCE	702	2,102	1,490	-	2,475
100	1565	10	522200	REPAIRS & MAINTENANCE	37,933	54,978	40,000	24,613	56,000
100	1565	10	523100	INSURANCE OTHER THAN W.C.	4,043	3,855	6,206	2,268	9,104
100	1565	10	523200	COMMUNICATIONS	59,001	84,573	125,000	66,929	135,000
100	1565	10	531100	SUPPLIES & MATERIALS	5,646	6,276	14,000	9,926	14,000
100	1565	10	531220	NATURAL GAS	7,417	9,324	10,159	6,802	11,016
100	1565	10	531230	ELECTRICITY	70,330	56,371	103,530	42,096	103,530
100	1565	10	531600	SMALL EQUIPMENT	224	124	500	400	500
100	1565	10	541300	CAPITAL OUTLAY - BUILDINGS	-	-	210,000	-	-
100	1565	10	542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	25,200	-	-
TOTAL FOR GENERAL GOVERNMENT BLDGS:					220,828	290,303	665,701	214,123	468,536
STREET DEPARTMENT BUILDINGS									
100	1565	55	521300	TECHNICAL SERVICES	175	10	350	120	350
100	1565	55	522200	REPAIRS & MAINTENANCE	5,738	4,896	6,000	2,129	5,000
100	1565	55	523100	INSURANCE OTHER THAN W.C.	667	585	641	294	735
100	1565	55	523200	COMMUNICATIONS	7,279	9,193	7,500	4,730	9,000
100	1565	55	531230	ELECTRICITY	15,418	20,275	19,380	9,675	19,380
TOTAL FOR STREET DEPARTMENT BLDGS:					29,277	34,959	33,871	16,948	34,465

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
COMMUNICATIONS AND OUTREACH									
100	1570	10	511100	SALARIES & WAGES	131,946	128,297	86,046	13,235	45,000
100	1570	10	511101	SALARIES - HOLIDAY PAY	650	2,166	1,000	2,358	1,284
100	1570	10	511300	OVERTIME WAGES	-	-	-	1,302	-
100	1570	10	512100	GROUP INSURANCE	12,542	13,536	16,672	1,635	7,703
100	1570	10	512200	FICA	7,800	7,566	5,335	1,015	2,790
100	1570	10	512300	MEDICARE	1,824	1,769	1,244	237	650
100	1570	10	512400	RETIREMENT	19,219	19,370	10,881	4,984	7,056
100	1570	10	512700	WORKERS COMP INSURANCE	3,471	5,735	2,021	-	1,211
100	1570	10	523100	INSURANCE OTHER THAN W.C.	3,000	2,751	3,371	1,731	3,864
100	1570	10	523200	COMMUNICATIONS	437	1,523	1,000	258	750
100	1570	10	523500	TRAVEL	(345)	422	-	-	-
100	1570	10	523700	EDUCATION & TRAINING	25	-	-	-	-
100	1570	10	531100	SUPPLIES & MATERIALS	105	23	-	2,305	-
100	1570	10	531300	FOOD SUPPLIES	-	57	350	-	350
100	1570	10	531400	BOOKS & PERIODICALS	70	70	80	-	80
100	1570	10	531600	SMALL EQUIPMENT	1,549	108	2,500	628	1,500
TOTAL FOR COMMUNICATIONS AND OUTREACH:					182,292	183,393	130,500	29,688	72,238

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
MUNICIPAL COURT									
100	2650	15	511100	SALARIES & WAGES	130,777	129,469	171,310	88,938	187,173
100	2650	15	511101	SALARIES - HOLIDAY PAY	1,299	3,573	5,500	5,585	6,778
100	2650	15	511200	SALARIES - TEMPORARY	-	-	30,000	-	-
100	2650	15	511300	OVERTIME WAGES	153	11	-	23	-
100	2650	15	512100	GROUP INSURANCE	20,415	18,139	27,142	9,186	23,584
100	2650	15	512200	FICA	7,898	7,836	12,483	5,668	11,600
100	2650	15	512300	MEDICARE	1,847	1,833	2,922	1,326	2,710
100	2650	15	512400	RETIREMENT	19,570	16,774	15,973	9,474	29,349
100	2650	15	512700	WORKERS COMP INSURANCE	3,708	5,186	4,367	-	6,435
100	2650	15	521200	PROFESSIONAL SERVICES	124,421	124,252	121,000	51,256	120,000
100	2650	15	522320	RENTAL EQUIPMENT	191	-	-	-	-
100	2650	15	523100	INSURANCE OTHER THAN W.C.	4,641	5,776	7,014	3,298	6,752
100	2650	15	523200	COMMUNICATIONS	63	1,961	2,500	-	1,000
100	2650	15	523300	ADVERTISING	-	-	150	-	150
100	2650	15	523400	PRINTING & BINDING	268	1,786	2,500	391	1,000
100	2650	15	523500	TRAVEL	-	658	1,000	300	1,500
100	2650	15	523600	DUES & FEES	90	840	4,700	580	1,000
100	2650	15	523700	EDUCATION & TRAINING	450	975	3,500	1,175	3,500
100	2650	15	531100	SUPPLIES & MATERIALS	836	707	1,250	399	1,000
100	2650	15	531300	FOOD SUPPLIES	147	336	500	58	400
100	2650	15	531600	SMALL EQUIPMENT	4,045	1,012	1,000	258	2,000
TOTAL FOR MUNICIPAL COURT:					320,820	321,124	414,811	177,915	405,931

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
POLICE ADMINISTRATION									
100	3210	20	511100	SALARIES & WAGES	577,393	581,165	571,979	258,470	572,106
100	3210	20	511101	SALARIES - HOLIDAY PAY	2,924	9,746	9,000	9,913	11,556
100	3210	20	511102	SALARIES - SPECIAL EVENTS	4,872	7,542	4,872	5,523	6,000
100	3210	20	511300	OVERTIME WAGES	15,593	9,776	12,641	5,278	10,000
100	3210	20	512100	GROUP INSURANCE	81,678	72,516	88,171	32,243	99,372
100	3210	20	512200	FICA	34,827	35,393	35,463	16,435	35,471
100	3210	20	512300	MEDICARE	8,145	8,278	8,294	3,844	8,296
100	3210	20	512400	RETIREMENT	75,054	56,341	72,332	33,363	89,706
100	3210	20	512700	WORKERS COMP INSURANCE	14,356	17,410	13,437	-	15,390
100	3210	20	521200	PROFESSIONAL SERVICES	17,373	11,046	8,027	1,652	8,000
100	3210	20	521300	TECHNICAL SERVICES	-	-	2,000	-	-
100	3210	20	522200	REPAIRS & MAINTENANCE	20,470	29,355	20,204	2,988	20,000
100	3210	20	522320	RENTAL EQUIPMENT	-	938	886	443	1,000
100	3210	20	523100	INSURANCE OTHER THAN W.C.	14,606	20,802	21,158	10,438	23,919
100	3210	20	523200	COMMUNICATIONS	4,643	45,754	7,390	1,732	12,000
100	3210	20	523300	ADVERTISING	630	2,285	2,280	750	500
100	3210	20	523400	PRINTING & BINDING	2,642	3,575	3,655	3,103	4,350
100	3210	20	523500	TRAVEL	9,993	19,862	9,961	2,024	6,300
100	3210	20	523600	DUES & FEES	92,529	113,112	140,655	74,352	146,458
100	3210	20	523700	EDUCATION & TRAINING	14,005	26,058	10,987	(1,765)	16,265
100	3210	20	531100	SUPPLIES & MATERIALS	14,322	12,409	8,740	3,943	24,470
100	3210	20	531270	GASOLINE & MOTOR OIL	9,235	9,737	10,315	3,387	11,214
100	3210	20	531300	SUPPLIES - FOOD	-	29	-	-	-
100	3210	20	531400	BOOKS & PERIODICALS	265	106	638	-	265
100	3210	20	531600	SMALL EQUIPMENT	6,773	6,109	1,008	3,722	13,000
100	3210	20	531700	OTHER SUPPLIES	38,735	38,921	40,420	37,959	43,688
100	3210	20	579000	CONTINGENCIES	-	-	300,000	-	-
TOTAL FOR POLICE ADMINISTRATION:					1,061,062	1,138,265	1,404,513	509,797	1,179,326

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
PATROLS									
100	3223	20	511100	SALARIES & WAGES	1,888,352	1,556,482	1,672,439	772,010	1,736,763
100	3223	20	511101	SALARIES - HOLIDAY PAY	12,019	35,734	37,000	41,106	46,940
100	3223	20	511102	SALARIES - SPECIAL EVENTS	54,446	59,206	37,580	31,894	60,000
100	3223	20	511300	OVERTIME WAGES	197,455	118,741	150,331	67,665	152,000
100	3223	20	512100	GROUP INSURANCE	269,401	218,499	301,021	112,736	308,675
100	3223	20	512200	FICA	127,613	103,964	103,691	54,162	107,679
100	3223	20	512300	MEDICARE	29,845	24,314	24,250	12,667	25,183
100	3223	20	512400	RETIREMENT	228,639	197,500	206,184	95,356	265,739
100	3223	20	512700	WORKERS COMP INSURANCE	43,412	61,596	38,303	-	45,589
100	3223	20	521200	PROFESSIONAL SERVICES	2	-	-	-	-
100	3223	20	522200	REPAIRS & MAINTENANCE	61,165	87,683	72,405	37,341	81,531
100	3223	20	523100	INSURANCE OTHER THAN W.C.	48,874	51,059	59,777	31,652	60,008
100	3223	20	523200	COMMUNICATIONS	35,232	-	22,560	14,453	30,095
100	3223	20	523400	PRINTING & BINDING	3,323	1,529	2,778	750	1,800
100	3223	20	523500	TRAVEL	10,271	(50)	6,200	969	5,500
100	3223	20	523600	DUES & FEES	-	-	-	-	8,964
100	3223	20	523700	EDUCATION & TRAINING	12,831	-	3,172	4,719	3,472
100	3223	20	531100	SUPPLIES & MATERIALS	16,296	4,023	7,226	2,283	5,200
100	3223	20	531270	GASOLINE & MOTOR OIL	115,298	106,455	102,587	44,380	103,241
100	3223	20	531600	SMALL EQUIPMENT	51,782	59,938	32,973	11,389	26,682
100	3223	20	531700	OTHER SUPPLIES	42,794	32,286	29,274	14,410	30,300
100	3223	20	542200	CAPITAL OUTLAY - VEHICLES	164,499	102,347	-	118,346	110,000
100	3223	20	542400	CAPITAL OUTLAY - COMPUTERS	6,931	5,256	10,000	6,941	14,555
100	3223	20	542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	29,169	-	-	-
TOTAL FOR PATROLS:					3,420,480	2,855,731	2,919,751	1,475,229	3,229,916

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
SUPPORT SERVICES									
100	3230	20	511100	SALARIES & WAGES	124,633	627,192	638,542	352,349	661,990
100	3230	20	511101	SALARIES - HOLIDAY PAY	1,299	14,077	14,000	17,074	18,976
100	3230	20	511102	SALARIES - SPECIAL EVENTS	1,134	17,560	8,211	8,757	17,000
100	3230	20	511300	OVERTIME WAGES	3,797	18,951	21,207	13,418	18,000
100	3230	20	512100	GROUP INSURANCE	21,281	90,107	103,830	51,785	113,687
100	3230	20	512200	FICA	7,721	40,079	39,590	23,318	41,043
100	3230	20	512300	MEDICARE	1,806	9,373	9,259	5,453	9,599
100	3230	20	512400	RETIREMENT	21,179	76,590	78,473	37,190	100,978
100	3230	20	512700	WORKERS COMP INSURANCE	4,336	23,304	14,578	-	17,323
100	3230	20	521200	PROFESSIONAL SERVICES	-	43	800	-	800
100	3230	20	521300	TECHNICAL SERVICES	675	585	1,000	1,485	2,220
100	3230	20	522200	REPAIRS & MAINTENANCE	7,951	9,889	14,200	11,663	19,800
100	3230	20	522320	RENTAL EQUIPMENT	984	-	2,664	-	886
100	3230	20	523100	INSURANCE OTHER THAN W.C.	5,996	16,745	4,169	2,510	21,431
100	3230	20	523200	COMMUNICATIONS	2,707	-	11,520	4,463	11,270
100	3230	20	523400	PRINTING & BINDING	4,366	2,613	4,700	2,549	6,800
100	3230	20	523500	TRAVEL	3,024	-	6,490	3,158	6,970
100	3230	20	523600	DUES & FEES	-	-	600	-	70
100	3230	20	523700	EDUCATION & TRAINING	3,292	-	3,315	3,693	4,010
100	3230	20	531100	SUPPLIES & MATERIALS	2,775	12,134	16,014	5,131	12,500
100	3230	20	531110	SUPPLIES & MATERIALS (EVIDENCE RO	-	11,470	4,158	1,214	5,217
100	3230	20	531270	GASOLINE & MOTOR OIL	6,018	19,886	22,400	9,513	18,229
100	3230	20	531600	SMALL EQUIPMENT	6,218	8,407	550	-	5,450
100	3230	20	531700	OTHER SUPPLIES	4,058	5,263	16,600	1,567	10,800
100	3230	20	542100	CAPITAL OUTLAY - M&E	7,675	-	-	-	-
100	3230	20	542200	CAPITAL OUTLAY - VEHICLES	53,633	15,456	-	30,600	-
TOTAL FOR SUPORT SERVICES:					296,558	1,019,724	1,036,870	586,890	1,125,049

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
POLICE DEPARTMENT BUILDINGS									
100	3260	20	522200	REPAIRS & MAINTENANCE	6,774	11,883	-	-	-
100	3260	20	523100	INSURANCE OTHER THAN W.C.	864	1,272	-	-	-
100	3260	20	523200	COMMUNICATIONS	39,437	62,306	-	-	-
100	3260	20	531100	SUPPLIES & MATERIALS	3,713	8,820	-	-	-
100	3260	20	531220	NATURAL GAS	1,731	5,780	-	-	-
100	3260	20	531230	ELECTRICITY	10,124	51,414	-	-	-
100	3260	20	531700	OTHER SUPPLIES	-	-	-	-	-
100	3260	20	531600	SMALL EQUIPMENT	-	951	-	-	-
TOTAL FOR POLICE DEPARTMENT BLDGS:					62,644	142,426	-	-	-

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
POLICE EXPLORERS									
100	3290	20	522320	RENTAL EQUIPMENT	-	-	-	-	1,000
100	3290	20	523500	TRAVEL	10	3,722	5,000	4,764	5,000
100	3290	20	523600	DUES & FEES	2,104	1,436	1,000	250	1,000
100	3290	20	523700	EDUCATION & TRAINING	3,363	1,478	3,000	3,345	3,000
100	3290	20	531100	SUPPLIES & MATERIALS	1,562	2,104	2,500	330	2,500
100	3290	20	531270	GASOLINE & MOTOR OIL	-	-	500	245	500
100	3290	20	531300	FOOD SUPPLIES	2,751	1,641	3,000	920	3,000
100	3290	20	531600	SMALL EQUIPMENT	1,258	-	1,000	-	1,000
100	3290	20	531700	OTHER SUPPLIES	4,048	2,413	1,500	1,297	1,500
100	3290	20	572000	PAYMENTS TO OTHERS(RADKIDS)	300	-	-	-	-
TOTAL FOR POLICE CODE ENFORCEMENT:					15,397	12,794	17,500	11,151	18,500
TOTAL FOR POLICE DEPARTMENT					4,856,140	5,168,940	5,378,634	2,583,067	5,552,791
					1.31%	7.84%			

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
CODE COMPLIANCE									
100	7450	80	511100	SALARIES & WAGES	124,967	132,338	135,028	67,741	-
100	7450	80	511101	SALARIES - HOLIDAY PAY	975	3,249	3,000	3,603	-
100	7450	80	511300	OVERTIME WAGES	978	587	1,000	127	-
100	7450	80	512100	GROUP INSURANCE	14,055	10,106	12,542	5,471	-
100	7450	80	512200	FICA	7,574	8,094	8,368	4,249	-
100	7450	80	512300	MEDICARE	1,771	1,893	1,953	994	-
100	7450	80	512400	RETIREMENT	18,770	16,190	17,076	7,923	-
100	7450	80	512700	WORKERS COMP INSURANCE	3,271	4,958	3,172	-	-
100	7450	80	522200	REPAIRS & MAINTENANCE	2,494	2,517	3,500	90	-
100	7450	80	523100	INSURANCE OTHER THAN W.C.	-	3,885	4,060	1,999	-
100	7450	80	523200	COMMUNICATIONS	3,268	5,251	6,700	1,257	-
100	7450	80	523500	TRAVEL	2,894	2,810	3,500	1,809	-
100	7450	80	523600	DUES & FEES	1,886	363	2,000	407	-
100	7450	80	523700	EDUCATION & TRAINING	2,415	3,625	3,500	1,425	-
100	7450	80	531100	SUPPLIES & MATERIALS	1,918	2,552	3,600	834	-
100	7450	80	531270	GASOLINE & MOTOR OIL	5,015	4,033	5,000	1,546	-
100	7450	80	531600	SMALL EQUIPMENT	2,540	-	1,700	-	-
TOTAL FOR CODE COMPLIANCE:					194,792	202,451	215,699	99,475	-

Function Moved to Building & Safety Services

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
STREETS ADMIN									
100	4210	55	511100	SALARIES & WAGES	102,745	105,099	107,272	54,131	115,988
100	4210	55	511101	SALARIES - HOLIDAY PAY	650	2,166	2,000	2,470	2,568
100	4210	55	511300	OVERTIME WAGES	160	1,276	-	453	-
100	4210	55	512100	GROUP INSURANCE	17,019	19,985	26,972	12,077	28,198
100	4210	55	512200	FICA	5,962	6,056	6,660	3,139	7,190
100	4210	55	512300	MEDICARE	1,394	1,416	1,560	734	1,680
100	4210	55	512400	RETIREMENT	18,801	13,326	13,566	6,676	18,187
100	4210	55	512700	WORKERS COMP INSURANCE	3,443	3,838	2,520	-	3,120
100	4210	55	522200	REPAIRS & MAINTENANCE	6	1,331	250	656	1,000
100	4210	55	523100	INSURANCE OTHER THAN W.C.	1,838	3,266	3,308	1,627	3,665
100	4210	55	523200	COMMUNICATIONS	1,636	1,764	1,700	676	1,700
100	4210	55	523400	PRINTING & BINDING	1,356	985	750	823	750
100	4210	55	523500	TRAVEL	1,637	2,201	3,200	559	3,200
100	4210	55	523600	DUES & FEES	500	1,079	500	292	500
100	4210	55	523700	EDUCATION & TRAINING	1,415	4,274	1,200	1,244	3,000
100	4210	55	531100	SUPPLIES & MATERIALS	3,637	2,795	3,000	1,684	3,000
100	4210	55	531270	GASOLINE & MOTOR OIL	3,732	3,316	3,000	1,613	3,200
TOTAL FOR STREETS:					165,930	174,173	177,458	88,854	196,946

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2018	FY 2019	FY 2020		FY 2021
					ACTUAL	ACTUAL	BUDGET	YTD as of 3/31	BUDGET
STREETS									
100	4221	55	511100	SALARIES & WAGES	295,205	299,534	348,646	179,872	347,208
100	4221	55	511101	SALARIES - HOLIDAY PAY	3,249	10,828	10,000	11,189	12,840
100	4221	55	511102	SALARIES - SPECIAL EVENTS	4,158	399	-	504	-
100	4221	55	511300	OVERTIME WAGES	15,918	16,655	10,000	6,525	10,000
100	4221	55	512100	GROUP INSURANCE	52,872	60,319	87,448	36,162	77,758
100	4221	55	512200	FICA	18,889	19,101	21,620	11,767	21,530
100	4221	55	512300	MEDICARE	4,418	4,467	5,060	2,752	5,030
100	4221	55	512400	RETIREMENT	46,015	43,081	44,090	20,363	54,442
100	4221	55	512700	WORKERS COMP INSURANCE	8,590	12,932	8,190	-	9,340
100	4221	55	521200	PROFESSIONAL SERVICES	2,673	1,683	2,500	329	2,500
100	4221	55	521300	TECHNICAL SERVICES	-	-	-	5,000	-
100	4221	55	522200	REPAIRS & MAINTENANCE	47,710	66,839	50,000	27,535	54,500
100	4221	55	522210	INFRASTRUCTURE REPAIRS & MAINT.	-	-	-	-	-
100	4221	55	522320	RENTAL EQUIPMENT	720	-	2,000	-	2,000
100	4221	55	523100	INSURANCE OTHER THAN W.C.	10,401	16,279	14,175	6,665	14,364
100	4221	55	523200	COMMUNICATIONS	7,124	6,028	5,500	2,440	5,500
100	4221	55	523300	ADVERTISING	190	-	-	-	-
100	4221	55	523500	TRAVEL	841	1,619	2,700	2,562	2,700
100	4221	55	523600	DUES & FEES	5,105	90	-	-	-
100	4221	55	523700	EDUCATION & TRAINING	4,072	8,619	7,000	7,237	6,000
100	4221	55	523900	CONTRACT LABOR	27,691	49,931	60,000	39,431	60,000
100	4221	55	531100	SUPPLIES & MATERIALS	17,680	24,192	18,000	12,220	18,000
100	4221	55	531270	GASOLINE & MOTOR OIL	29,418	21,504	20,000	9,082	20,000
100	4221	55	531300	FOOD SUPPLIES	126	255	500	514	500
100	4221	55	531600	SMALL EQUIPMENT	5,105	7,857	8,000	1,481	6,000
100	4221	55	531700	OTHER SUPPLIES	10,860	10,922	10,000	6,971	11,000
100	4221	55	542100	CAPITAL OUTLAY - M&E	-	-	-	-	25,670
100	4221	55	542200	CAPITAL OUTLAY - VEHICLES	29,888	-	-	-	-
TOTAL FOR STREETS:					648,918	683,134	735,429	390,601	766,882

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
STREET LIGHTS									
100	4260	55	522210	INFRASTRUCTURE REPAIRS & MAINT.	5,524	3,890	5,000	895	5,000
100	4260	55	531230	ELECTRICITY	548,530	542,313	561,000	233,225	561,000
TOTAL FOR STREET LIGHTS:					554,054	546,203	566,000	234,120	566,000
TRAFFIC ENGINEERING									
100	4270	55	511100	SALARIES & WAGES	99,134	58,767	59,645	29,910	59,751
100	4270	55	511101	SALARIES - HOLIDAY PAY	325	1,083	1,000	1,196	1,284
100	4270	55	511300	OVERTIME WAGES	5,954	502	-	-	-
100	4270	55	512100	GROUP INSURANCE	15,529	10,394	12,139	5,416	12,683
100	4270	55	512200	FICA	6,215	3,365	3,701	1,732	3,700
100	4270	55	512300	MEDICARE	1,453	787	864	405	870
100	4270	55	512400	RETIREMENT	12,684	6,731	7,543	3,340	9,369
100	4270	55	512700	WORKERS COMP INSURANCE	2,315	2,148	1,401	-	1,607
100	4270	55	522200	REPAIRS & MAINTENANCE	3,897	6,052	4,000	655	4,000
100	4270	55	522210	INFRASTRUCTURE REPAIRS & MAINT.	436	2,853	-	-	-
100	4270	55	523100	INSURANCE OTHER THAN W.C.	2,594	3,301	3,717	1,748	2,457
100	4270	55	523200	COMMUNICATIONS	614	617	700	327	700
100	4270	55	523700	EDUCATION & TRAINING	1,415	880	500	70	500
100	4270	55	531100	SUPPLIES & MATERIALS	358	323	1,000	366	1,000
100	4270	55	531230	ELECTRICITY	11,413	11,767	11,000	4,856	11,000
100	4270	55	531270	GASOLINE & MOTOR OIL	5,182	6,616	5,000	2,942	5,000
100	4270	55	531600	SMALL EQUIPMENT	317	622	5,500	670	500
100	4270	55	531700	OTHER SUPPLIES	-	-	500	-	500
TOTAL FOR TRAFFIC ENGINEERING:					169,835	116,808	118,210	53,633	114,921

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
THEATER									
100	6180	45	511100	SALARIES & WAGES	46,074	42,392	46,260	25,600	48,375
100	6180	45	511101	SALARIES - HOLIDAY PAY	487	1,408	1,500	1,573	1,926
100	6180	45	511300	OVERTIME WAGES	-	-	-	-	-
100	6180	45	512100	GROUP INSURANCE	647	4,676	7,700	7,431	10,906
100	6180	45	512200	FICA	2,847	2,503	2,868	1,402	3,000
100	6180	45	512300	MEDICARE	666	585	668	328	700
100	6180	45	512400	RETIREMENT	6,065	5,299	5,850	2,475	7,585
100	6180	45	512700	WORKERS COMP INSURANCE	1,184	1,691	1,087	-	1,301
100	6180	45	522200	REPAIRS & MAINTENANCE	13,153	9,632	15,000	8,688	15,000
100	6180	45	523100	INSURANCE OTHER THAN W.C.	893	1,719	2,499	1,177	2,205
100	6180	45	523200	COMMUNICATIONS	2,402	2,587	2,400	1,083	2,400
100	6180	45	523300	ADVERTISING	1,376	3,481	6,000	516	5,000
100	6180	45	523400	PRINTING & BINDING	-	-	3,000	-	-
100	6180	45	523500	TRAVEL	-	216	1,500	819	1,500
100	6180	45	523600	DUES & FEES	9,230	3,844	10,000	3,694	10,000
100	6180	45	523850	CONTRACT LABOR	-	-	3,000	-	3,000
100	6180	45	531100	SUPPLIES & MATERIALS	8,804	6,254	8,000	801	8,000
100	6180	45	531220	NATURAL GAS	3,517	2,247	4,000	1,026	3,000
100	6180	45	531230	ELECTRICITY	10,587	11,069	12,000	4,731	12,000
100	6180	45	531300	FOOD SUPPLIES	4,013	2,159	2,000	-	1,000
100	6180	45	531500	SUPPLIES & INVENTORY FOR RESALE	152	2,642	10,000	1,494	10,000
100	6180	45	531600	SMALL EQUIPMENT	2,108	209	3,500	-	3,500
TOTAL FOR THEATER:					114,206	104,613	148,832	62,838	150,398

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2018	FY 2019	FY 2020		FY 2021
					ACTUAL	ACTUAL	BUDGET	YTD as of 3/31	BUDGET
PARKS & RECREATION									
100	6220	45	511100	SALARIES & WAGES	218,588	238,129	227,075	90,711	227,613
100	6220	45	511101	SALARIES - HOLIDAY PAY	1,949	6,497	6,000	6,222	7,704
100	6220	45	511102	SALARIES - SPECIAL EVENTS	1,218	268	-	-	-
100	6220	45	511300	OVERTIME WAGES	2,939	4,628	-	957	-
100	6220	45	512100	GROUP INSURANCE	37,399	40,612	48,357	14,984	52,033
100	6220	45	512200	FICA	13,312	14,743	14,083	5,793	14,110
100	6220	45	512300	MEDICARE	3,113	3,448	3,290	1,355	3,300
100	6220	45	512400	RETIREMENT	29,296	26,258	28,716	13,168	35,690
100	6220	45	512700	WORKERS COMP INSURANCE	5,417	8,157	5,334	-	6,123
100	6220	45	521200	PROFESSIONAL SERVICES	300	55	-	-	-
100	6220	45	522200	REPAIRS & MAINTENANCE	27,792	27,433	28,000	22,855	28,000
100	6220	45	522210	INFRASTRUCTURE REPAIRS & MAINT.	28,178	-	-	-	-
100	6220	45	522220	REPAIRS & MAINTENANCE-RESERVOIR	482	-	-	-	-
100	6220	45	522320	RENTAL EQUIPMENT	1,237	771	1,000	319	1,500
100	6220	45	523100	INSURANCE OTHER THAN W.C.	9,713	9,215	10,374	4,882	11,445
100	6220	45	523200	COMMUNICATIONS	2,254	1,881	2,000	557	2,000
100	6220	45	523500	TRAVEL	1,493	350	3,200	3,014	5,000
100	6220	45	523600	DUES & FEES	81	219	500	-	500
100	6220	45	523700	EDUCATION & TRAINING	2,375	985	1,200	7,350	10,000
100	6220	45	531100	SUPPLIES & MATERIALS	14,967	14,807	10,000	6,832	25,000
100	6220	45	531220	NATURAL GAS	436	390	450	170	450
100	6220	45	531230	ELECTRICITY	37,324	35,572	38,000	16,088	36,000
100	6220	45	531270	GASOLINE & MOTOR OIL	21,182	18,361	18,000	3,898	18,000
100	6220	45	531500	SUPPLIES & INVENTORY FOR RESALE	1,766	5,371	-	55	-
100	6220	45	531600	SMALL EQUIPMENT	7,007	4,156	4,000	1,038	7,800
100	6220	45	531700	OTHER SUPPLIES	5,079	870	1,000	1,172	1,000
100	6220	45	531100	CAPITAL OUTLAY - SITE	-	81,012	-	-	-
100	6220	45	541200	CAPITAL OUTLAY - SITE IMPROVEMEN	-	-	-	-	23,000
100	6220	45	542100	CAPITAL OUTLAY - M&E	-	-	25,000	-	54,000
TOTAL FOR PARKS & RECREATION:					474,898	544,188	475,579	201,420	570,268

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
BUILDING AND SAFETY SERVICES									
100	7220	30	511100	SALARIES & WAGES	519,931	523,967	568,669	292,370	598,380
100	7220	30	511101	SALARIES - HOLIDAY PAY	3,249	10,287	11,000	13,395	15,408
100	7220	30	511200	SALARIES - TEMPORARY	-	-	10,000	-	-
100	7220	30	511300	OVERTIME WAGES	6,555	2,886	3,000	5,591	6,000
100	7220	30	512100	GROUP INSURANCE	64,302	53,978	76,945	28,994	81,684
100	7220	30	512200	FICA	31,466	32,019	35,260	18,536	37,100
100	7220	30	512300	MEDICARE	7,424	7,489	8,245	4,335	8,680
100	7220	30	512400	RETIREMENT	77,835	60,960	71,913	31,842	93,826
100	7220	30	512700	WORKERS COMP INSURANCE	14,122	19,443	13,359	-	16,096
100	7220	30	521200	PROFESSIONAL SERVICES	35	70	250	-	250
100	7220	30	522200	REPAIRS & MAINTENANCE	1,416	2,750	4,000	305	6,000
100	7220	30	523100	INSURANCE OTHER THAN W.C.	7,044	12,687	19,226	9,045	17,787
100	7220	30	523200	COMMUNICATIONS	43,544	46,674	46,000	28,611	65,500
100	7220	30	523400	PRINTING & BINDING	1,672	2,980	1,500	1,940	2,000
100	7220	30	523500	TRAVEL	2,710	4,113	2,000	28	5,500
100	7220	30	523600	DUES & FEES	26,280	22,702	25,000	21,268	23,000
100	7220	30	523700	EDUCATION & TRAINING	5,796	3,594	5,000	347	8,500
100	7220	30	531100	SUPPLIES & MATERIALS	2,526	800	900	1,024	4,000
100	7220	30	531270	GASOLINE & MOTOR OIL	7,519	6,544	8,000	2,664	10,000
100	7220	30	531300	FOOD SUPPLIES	671	311	1,000	901	1,000
100	7220	30	531400	BOOKS & PERIODICALS	2,157	1,346	7,000	3,772	1,750
100	7220	30	531600	SMALL EQUIPMENT	2,508	4,823	3,000	1,048	5,500
100	7220	30	531700	OTHER SUPPLIES	116	-	-	-	-
100	7220	30	542200	CAPITAL OUTLAY - VEHICLES	50,947	25,911	30,000	-	-
100	7220	30	542400	CAPITAL OUTLAY - COMPUTERS	-	-	-	5,615	3,500
TOTAL FOR BUILDING & SAFETY SERVICES:					879,825	846,334	951,267	471,631	1,011,461

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
PLANNING AND ZONING									
100	7410	40	511100	SALARIES & WAGES	306,946	322,315	331,263	166,156	331,876
100	7410	40	511101	SALARIES - HOLIDAY PAY	1,624	5,414	5,000	5,939	6,420
100	7410	40	512100	GROUP INSURANCE	34,512	36,040	43,710	19,304	45,594
100	7410	40	512200	FICA	18,694	19,787	20,539	10,390	20,580
100	7410	40	512300	MEDICARE	4,372	4,628	4,801	2,430	4,810
100	7410	40	512400	RETIREMENT	43,209	38,277	41,891	19,647	52,038
100	7410	40	512700	WORKERS COMP INSURANCE	7,380	11,584	7,783	-	8,927
100	7410	40	521100	ADMINISTRATIVE SERVICES	4,250	7,950	16,800	8,300	16,000
100	7410	40	521200	PROFESSIONAL SERVICES	30,588	-	130,000	-	86,500
100	7410	40	522200	REPAIRS & MAINTENANCE	735	627	2,500	53	2,500
100	7410	40	523100	INSURANCE OTHER THAN W.C.	8,277	5,501	10,133	5,089	10,700
100	7410	40	523200	COMMUNICATIONS	1,789	1,441	1,500	635	1,500
100	7410	40	523300	ADVERTISING	7,144	6,118	6,000	7,890	16,000
100	7410	40	523400	PRINTING & BINDING	3,508	1,894	2,500	705	2,500
100	7410	40	523500	TRAVEL	7,426	9,795	8,500	2,420	9,825
100	7410	40	523600	DUES & FEES	27,859	23,749	27,900	21,406	15,000
100	7410	40	523700	EDUCATION & TRAINING	6,620	7,825	7,000	3,479	22,275
100	7410	40	531100	SUPPLIES & MATERIALS	3,631	3,286	4,000	1,311	4,000
100	7410	40	531270	GASOLINE & MOTOR OIL	2,912	2,935	3,000	1,168	3,000
100	7410	40	531300	FOOD SUPPLIES	301	-	600	-	600
100	7410	40	531400	BOOKS & PERIODICALS	-	-	100	-	-
100	7410	40	531600	SMALL EQUIPMENT	3,740	-	3,100	5,406	500
100	7410	40	542400	CAPITAL OUTLAY - COMPUTERS	-	-	-	6,942	4,500
TOTAL FOR PLANNING AND ZONING:					525,517	509,166	678,620	288,670	665,645

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
DOWNTOWN DEVELOPMENT/MAINSTREET									
100	7550	35	511100	SALARIES & WAGES		-	58,000	26,667	65,000
100	7550	35	511101	SALARIES - HOLIDAY PAY		-	1,000	-	1,284
100	7550	35	512100	GROUP INSURANCE		-	7,827	213	735
100	7550	35	512200	FICA		-	3,600	1,643	4,030
100	7550	35	512300	MEDICARE		-	840	384	940
100	7550	35	512400	RETIREMENT		-	7,540	3,339	10,192
100	7550	35	512700	WORKERS COMP INSURANCE		-	1,401	-	1,749
100	7550	35	523200	COMMUNICATIONS	-	-	600	425	900
100	7550	35	523400	PRINTING & BINDING		-	1,500	-	500
100	7550	35	523500	TRAVEL		-	-	282	750
100	7550	35	523600	DUES & FEES		-	500	-	-
100	7550	35	523700	EDUCATION & TRAINING		-	-	-	500
100	7550	35	523900	CONTRACT LABOR		-	2,000	-	-
100	7550	35	531100	GENERAL SUPPLIES & MATERIALS		28	3,000	683	2,000
100	7550	35	531300	FOOD		-	1,000	99	500
TOTAL FOR MAIN STREET:						28	88,808	33,735	89,080

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
INTERFUND/INTERDEPARTMENTAL CHARGES									
100	9000	55	551000	INDIRECT COST ALLOCATIONS	(362,434)	(608,247)	(643,513)	(321,757)	(471,400)
INTERFUND TRANSFERS									
100	9000	10	611310	TRANSFERS TO CANTON BUILDING AU	300,000	366,295	146,837	183,290	-
100	9000	15	572000	PAYMENTS TO OTHERS (TAX SRVCS)	-	40,140	22,000	-	22,000
100	9000	25	572000	PAYMENTS TO OTHERS (FIRE SRVCS)	3,586,734	3,847,826	4,250,000	-	4,600,000
TOTAL INTERFUND TRANSFERS:					3,886,734	4,254,261	4,418,837	183,290	4,622,000
CONTINGENCIES									
100	9000	57	579000	CONTINGENCIES	-	-	100,000	-	300,000
100	9000	57	579001	CONTINGENCIES - MERIT PAY INCREASES	-	-	20,000	-	20,000
TOTAL CONTINGENCIES:					-	-	120,000	-	320,000
TOTAL BUDGETED EXPENDITURES:					14,652,700	15,224,607	16,530,561	5,741,953	17,163,810



Fiscal Year 2021 Operating Budget

Other Governmental Funds

Confiscated Assets Fund.....	IV-1
Hotel/Motel Tax Fund	IV-3
Rental Car Tax Fund	IV-5
SPLOST VII Fund	IV-7
Road & Sidewalks Fund	IV-10
Impact Fee Fund	IV-12

**Department Operating Budget
Confiscated Assets Fund Revenue Budget**

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
210	331300	HIDTA DEA	\$ 8,025	\$ 5,018	\$ 15,000	\$ -	\$ -
210	361000	INTEREST INCOME	2	1	10	-	10
210	134220	RESERVES	7,114	-	-	-	7,990
TOTAL BUDGETED REVENUES:			15,141	5,019	15,010	-	8,000
TOTAL REVENUES:			\$ 15,141	\$ 5,019	\$ 15,010	-	\$ 8,000

CITY OF CANTON BUDGET | 2021

**Department Operating Budget
Confiscated Assets Fund Expenditure Budget**

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
ADMINISTRATION									
210	3210	20	531600	SMALL EQUIPMENT	\$ 10	\$ (10)	\$ -	\$ -	\$ -
POLICE PATROL									
210	3223	20	523700	TRAINING	4,000	8,168	-	-	-
210	3223	20	531600	SMALL EQUIPMENT	11,131	5,336	15,010	-	8,000
PD BUILDINGS									
210	3260	20	522200	REPAIRS & MAINTENANCE	-	-	-	-	-
OTHER USES OF FUNDS									
210	9000	20	579000	CONTINGENCIES	-	-	-	-	-
TOTAL BUDGETED EXPENDITURES:					<u>\$ 15,141</u>	<u>\$ 13,494</u>	<u>\$ 15,010</u>	<u>\$ -</u>	<u>\$ 8,000</u>

**Department Operating Budget
Hotel/Motel Tax Fund Revenue Budget**

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
275	314100	HOTEL/MOTEL TAXES	\$ 626,271	\$ 613,461	\$ 600,000	\$ 295,428	\$ 450,000
275	361000	INTEREST INCOME	66	65	60	15	60
275	134220	RESERVES	4,485		35,000	-	22,797
TOTAL BUDGETED REVENUES:			630,822	613,526	635,060	295,443	472,857
TOTAL REVENUES:			\$ 630,822	\$ 613,526	\$ 635,060	295,443	\$ 472,857

**Department Operating Budget
Hotel/Motel Tax Fund Expenditure Budget**

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
275	6140	10	541300	CAPITAL OUTLAY - BUILDING & IMPROVE	\$ 14,525	\$ 36,657	\$ -	\$ -	\$ -
275	6240	10	572000	INTERAGENCY-TREE CITY	5,000	5,000	-	-	-
275	7540	10	572001	INTERAGENCY-CANTON TOURISM	36,000	120,000	120,000	60,000	60,000
275	7540	10	572002	INTERAGENCY-CC ARTS COUNCIL	42,551	25,000	35,000	35,000	20,000
275	7540	10	572003	INTERAGENCY-CC CHAMBER OF COMMEI	2,500	2,500	2,500	-	2,500
275	7540	10	572004	INTERAGENCY-CC HISTORICAL SOCIETY	25,000	25,000	40,000	40,000	25,000
275	7540	10	572005	INTERAGENCY-MAIN STREET	58,177	80,000	60,000	30,000	60,000
275	7540	35	523200	COMMUNICATIONS	706	-	-	-	-
275	7540	35	523300	ADVERTISING	78,064	51,593	60,000	3,588	60,000
275	7540	35	523400	PRINTING & BINDING	11,047	9,189	12,000	1,425	6,000
275	7540	35	523500	TRAVEL	1,766	4,871	2,500	-	2,500
275	7540	35	523600	DUES & FEES	4,475	9,323	6,500	463	6,500
275	7540	35	523700	EDUCATION & TRAINING	1,075	1,050	2,000	3,520	2,000
275	7540	35	523900	CONTRACT LABOR	950	4,160	-	-	-
275	7540	35	531100	GENERAL SUPPLIES & MATERIALS	10,684	10,699	5,000	-	5,000
275	7540	35	541400	CAPITAL OUTLAY - INFRASTRUCTURE	-	246,496	-	-	-
275	7540	35	542500	CAPITAL OUTLAY - EQUIPMENT	63,302	-	-	-	-
TOTAL EXPENDITURES:					355,822	631,538	345,500	173,996	249,500
OTHER USES OF FUNDS									
275	9000	10	611000	TRANSFER TO GENERAL FUND	275,000	205,000	272,917	-	223,357
275	9000	15	579000	CONTINGENCIES	-	-	16,643	-	-
					275,000	205,000	289,560	-	223,357
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					\$ 630,822	\$ 836,538	\$ 635,060	\$ 173,996	\$ 472,857

**Department Operating Budget
Rental Car Tax Fund Revenue Budget**

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
280	314400	RENTAL CAR TAXES	\$ 92,806	\$ 102,874	\$ 95,000	\$ 44,643	\$ 45,000
280	361000	INTEREST INCOME	7	1,402	-	580	-
280	134220	RESERVES			-	-	250,000
TOTAL BUDGETED REVENUES:			<u>92,813</u>	<u>104,276</u>	<u>95,000</u>	<u>45,223</u>	<u>295,000</u>
TOTAL REVENUES:			<u>\$ 92,813</u>	<u>\$ 104,276</u>	<u>\$ 95,000</u>	<u>45,223</u>	<u>\$ 295,000</u>

Department Operating Budget
Rental Car Tax Fund Expenditure Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
280	7520	10	572000	PAYMENTS TO OTHER AGENCIES	\$ -	\$ 24,000	\$ 25,000	\$ -	\$ 25,000
280	6500	10	572000	LIBRARY SUPPLEMENT	-	20,000	20,000	20,000	20,000
TOTAL EXPENDITURES:					-	44,000	45,000	20,000	45,000
OTHER USES OF FUNDS									
275	9000	10	611000	TRANSFER TO GENERAL FUND	-	-	-	-	250,000
275	9000	15	579000	CONTINGENCIES	92,813	-	50,000	-	-
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					\$ 92,813	\$ 44,000	\$ 95,000	20,000	\$ 295,000

**CITY OF CANTON
SPLOST VII FUND (322)
SUMMARY**

The SPLOST VII Fund is a capital projects fund that accounts for the receipt and disbursement of special purpose local option sales tax (SPLOST). The referendum was voted on and passed in November 2017. SPLOST VII will begin in July 2018 sales within the County, subsequent the collections from the prior SPLOST (#VI). Over the course of the six year tax, SPLOST VI is expected to raise approximately \$24,613,045 for use on capital projects for the City. The City has projected uses as follows:

	Six Year Project Total	Expended as Sep 30, 2019	Remaining
Transportation Facilities and Improvements	\$ 7,113,045	\$ 414,486	\$ 6,698,559
Park and Recreation Facilities & Equipment	6,000,000	-	6,000,000
Emergency Communications System Equip. & Improvements	1,500,000	413,051	1,086,949
General Government Buildings & Equipment	7,000,000	4,259,022	2,740,978
Economic Development	3,000,000	-	3,000,000
Total Expected Revenues from SPLOST VII	\$ 24,613,045	\$ 5,086,559	\$ 19,526,486

**Department Operating Budget
SPLOST VII Fund Revenue Budget**

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
322	334310	CAPITAL DIRECT (LMIG)	\$ -	\$ 284,803	\$ 300,000	\$ -	\$ 300,000
322	337100	SPLOST VII REVENUE (INTERGOVERNMENTAL)	939,334	4,174,536	4,000,000	2,116,309	3,800,000
322	361000	INTEREST INCOME	70	337	250	57	250
TOTAL BUDGETED REVENUES:			939,404	4,459,676	4,300,250	2,116,366	4,100,250
OTHER SOURCES OF FUNDS							
322	134200	SPLOST VII RESERVE	-	-	-	-	1,565,801
322	391321	TRANSFER FROM OTHER FUNDS	2,815,489	-	3,000,000	-	3,000,000
TOTAL OTHER SOURCES OF FUNDS:			2,815,489	-	3,000,000	-	4,565,801
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			\$ 3,754,893	\$ 4,459,676	\$ 7,300,250	\$ 2,116,366	\$ 8,666,051

**Department Operating Budget
SPLOST VII Fund Expenditure Budget**

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
COMMUNICATIONS & TECHNOLOGY									
322	1535	85	572000	PAYMENTS TO OTHER AGENCIES	\$ -	\$ 413,051	\$ 413,051	\$ -	\$ 413,051
GENERAL GOVERNMENT BUILDINGS									
322	1565	10	541300	BUILDINGS	3,754,893	511,367	5,000,000	119,633	2,500,000
					-	-	-	-	-
STREETS									
322	4221	55	541400	ROAD INFRASTRUCTURE	-	353,312	500,000	515,087	600,000
322	4221	55	542100	MACHINERY	-	53,936	-	-	-
PARKS & RECREATION									
322	6220	45	541100	SITE	-	-	-	-	2,153,000
ECONOMIC DEVELOPMENT									
322	7510	35	541400	INFRASTRUCTURE	-	-	-	-	3,000,000
OTHER USES OF FUNDS									
322	9000	10	579000	CONTINGENCIES	-	-	387,199	1,481,646	-
322	8000	10	581300	PRINCIPAL - OTHER DEBT	-	-	1,000,000	-	-
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					<u>\$ 3,754,893</u>	<u>\$ 1,331,666</u>	<u>\$ 7,300,250</u>	<u>\$ 2,116,366</u>	<u>\$ 8,666,051</u>

**Department Operating Budget
Road & Sidewalk Fund Revenue Budget**

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
350	331350	CAPITAL GRANTS	\$ 338	\$ -	\$ -	\$ -	\$ -
350	361000	INTEREST INCOME	9,002	28,033	5,000	11,572	5,000
TOTAL REVENUES:			<u>9,340</u>	<u>28,033</u>	<u>5,000</u>	<u>11,572</u>	<u>5,000</u>
OTHER SOURCES OF FUNDS							
350	134201	FUND BALANCE- RESERVE	-	-	495,000	-	145,000
TOTAL OTHER SOURCES OF FUNDS:			<u>-</u>	<u>-</u>	<u>495,000</u>	<u>-</u>	<u>145,000</u>
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			<u>\$ 9,340</u>	<u>\$ 28,033</u>	<u>\$ 500,000</u>	<u>\$ 11,572</u>	<u>\$ 150,000</u>

**Department Operating Budget
Road & Sidewalk Fund Expenditure Budget**

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
350	4221	55	541400	INFRASTRUCTURE	\$ -	\$ -	\$ 500,000	\$ -	\$ 150,000
TOTAL EXPENDITURES:					-	-	500,000	-	150,000
OTHER USES OF FUNDS									
350	9000	57	579000	CONTINGENCIES	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					\$ -	\$ -	\$ 500,000	\$ -	\$ 150,000

**Department Operating Budget
Impact Fee Fund Revenue Budget**

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
355	341320	PARKS & RECREATION IMPACT FEES	\$ 732,549	\$ 1,082,519	\$ 1,100,000	\$ 511,316	\$ 900,000
355	341321	POLICE DEPARTMENT IMPACT FEES	46,878	60,907	45,000	15,134	25,000
355	341322	FIRE DEPARTMENT IMPACT FEES	250,377	364,570	235,000	121,579	155,000
355	341324	ROADS & BRIDGES IMPACT FEES	534,092	446,484	225,500	89,081	130,000
355	341325	ADMINISTRATIVE IMPACT FEES	48,793	65,606	48,000	21,885	36,000
355	361000	INTEREST INCOME	6,977	17,150	6,000	5,776	6,000
TOTAL BUDGETED REVENUES:			<u>1,619,666</u>	<u>2,037,236</u>	<u>1,659,500</u>	<u>764,771</u>	<u>1,252,000</u>
OTHER SOURCES OF FUNDS							
355	134200	IMPACT FEES RESERVE	-	-	135,500	-	250,000
355	336000	TRANSFERS FROM CHEROKEE COUNTY	-	67,479	-	-	-
TOTAL OTHER SOURCES OF FUNDS:			<u>-</u>	<u>67,479</u>	<u>135,500</u>	<u>-</u>	<u>250,000</u>
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			<u>\$ 1,619,666</u>	<u>\$ 2,104,715</u>	<u>\$ 1,795,000</u>	<u>764,771</u>	<u>\$ 1,502,000</u>

**Department Operating Budget
Impact Fee Fund Expenditure Budget**

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
355	1500	10	521200	ADMINISTRATIVE/COUNSULTING FEES	\$ 17,308	\$ 32,143	\$ 70,000	\$ -	\$ 36,000
355	3223	20	542500	CAPITAL OUTLAY - EQUIPMENT	-	54,698	175,000	-	175,000
355	4221	55	541400	CAPITAL OUTLAY - INFRASTRUCTURE	-	135,836	-	950	250,000
355	4221	55	541408	COMMERCE BLVD	34,862	29,147	50,000	-	50,000
355	6220	45	541100	PARKS IMPROVEMENTS	305,572	434,118	1,500,000	125,853	700,000
TOTAL BUDGETED EXPENDITURES:					357,742	685,942	1,795,000	126,803	1,211,000
OTHER USES OF FUNDS									
355	9000	10	579000	CONTINGENCIES	831,547	-	-	-	291,000
355	9000	10	611101	TRANSFERS TO GENERAL FUND (PARKS-L	180,000	198,869	-	-	-
355	9000	25	572000	PAYMENTS TO OTHER AGENCIES	250,377	364,570	-	-	-
TOTAL OTHER USES OF FUNDS:					1,261,924	563,439	-	-	291,000
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					\$ 1,619,666	\$ 1,249,381	\$ 1,795,000	126,803	\$ 1,502,000



Fiscal Year 2021 Operating Budget

Proprietary Funds

Water & Sewer Fund	
Revenues.....	V-1
Expenses	V-2
Stormwater Fund	V-8
Sanitation Fund	V-10

**Department Operating Budget
Water and Sewer Fund Revenue Budget**

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
505	344210	WATER CHARGES	\$ 5,237,966	\$ 5,633,184	\$ 5,360,000	\$ 2,780,096	\$ 5,670,000
505	344215	WATER TAP FEES	662,129	629,100	570,000	247,170	500,000
505	344255	SEWER CHARGES	6,145,192	6,237,164	6,180,000	3,171,185	6,470,000
505	344225	SEWER TAP FEES	3,130,029	2,925,202	1,870,000	1,199,776	1,850,000
505	344235	TURN ON FEES	43,525	18,050	27,000	8,575	17,000
505	344240	TRANSFER OF SERVICE FEES	375	375	600	25	-
505	349300	BAD CHECK FEES	1,085	1,470	1,200	735	1,000
505	349400	LATE FEES	133,742	137,922	140,000	54,871	110,000
505	349901	CONNECTION FEES	48,204	54,304	48,000	24,209	49,000
505	361000	INTEREST INCOME	41,584	73,686	46,400	31,115	63,200
505	380000	MISCELLANEOUS REVENUE	528,645	5	10,000	2,666	10,000
505	391331	TRANSFERS FROM SPLOST VI	348,500	12,863	32,592	87,125	-
TOTAL BUDGETED REVENUES:			16,320,976	15,723,325	14,285,792	7,607,548	14,740,200
OTHER SOURCES OF FUNDS							
505	134201	RESERVE FUNDS	-	-	188,972	-	8,184,742
505	393300	PROCEEDS FROM BOND ISSUANCE	-	-	7,800,000	-	10,800,000
TOTAL OTHER SOURCES OF FUNDS:			-	-	7,988,972	-	18,984,742
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			\$ 16,320,976	\$ 15,723,325	\$ 22,274,764	\$ 7,607,548	\$ 33,724,942

Department Operating Budget
Water and Sewer Fund Expense Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
SANITARY SEWER INFRASTRUCTURE									
505	4331	75	521200	PROFESSIONAL SERVICES	\$ 163,952	\$ 24,219	\$ 337,000	\$ 141,749	\$ 90,000
505	4331	75	521300	TECHNICAL SERVICES	3,376	2,069	3,500	-	2,000
505	4331	75	522200	REPAIRS & MAINTENANCE	46,203	45,087	50,000	16,846	60,000
505	4331	75	523100	INSURANCE OTHER THAN W.C.	38,337	32,389	2,783	1,947	2,205
505	4331	75	523300	ADVERTISING	-	-	-	-	2,100
505	4331	75	531100	GENERAL SUPPLIES & MATERIALS	194	877	1,500	-	1,000
505	4331	75	541400	INFRASTRUCTURE PROJECTS	-	1,417,132	3,400,000	40,104	6,700,000
TOTAL FOR SANITARY SEWER MAINTENANCE:					252,062	1,521,773	3,794,783	200,646	6,857,305
SEWER LIFT STATIONS									
505	4334	75	521300	TECHNICAL SERVICES	1,690	-	-	-	-
505	4334	75	522200	REPAIRS & MAINTENANCE	137,692	85,822	150,000	14,391	150,000
505	4334	75	523100	INSURANCE OTHER THAN W.C.	11,620	4,092	5,796	2,726	4,337
505	4334	75	531100	GENERAL SUPPLIES & MATERIALS	279	-	500	12	500
505	4334	75	531230	ELECTRICITY	113,746	116,165	112,200	48,858	116,280
TOTAL FOR SEWER LIFT STATIONS:					265,027	206,079	268,496	65,987	271,117

Department Operating Budget
Water and Sewer Fund Expense Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
SEWAGE TREATMENT PLANTS									
505	4335	75	521200	PROFESSIONAL SERVICES	37,048	340,482	1,240,000	414,972	850,000
505	4335	75	521300	TECHNICAL SERVICES	11,225	10,765	8,000	4,663	9,100
505	4335	75	522110	SLUDGE DISPOSAL	214,728	216,671	250,000	129,326	336,000
505	4335	75	522200	REPAIRS & MAINTENANCE	34,495	149,161	60,000	9,279	50,000
505	4335	75	522320	EQUIPMENT RENTAL	-	-	50,000	32,609	-
505	4335	75	523100	INSURANCE OTHER THAN W.C.	68,024	30,051	14,469	7,071	23,457
505	4335	75	523200	COMMUNICATIONS	3,835	3,908	4,000	1,971	4,000
505	4335	75	523600	DUES & FEES	29	5	1,000	-	1,000
505	4335	75	531100	GENERAL SUPPLIES & MATERIALS	2,772	5,827	5,000	1,709	5,000
505	4335	75	531210	CHEMICALS	113,724	147,350	125,000	59,552	135,000
505	4335	75	531230	ELECTRICITY	210,856	211,678	204,000	92,931	222,000
505	4335	75	531600	SMALL EQUIPMENT	2,513	117	3,000	-	1,000
505	4335	75	541400	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	7,800,000	-	10,800,000
505	4335	75	542100	CAPITAL OUTLAY - MACHINERY	13,946	-	-	-	-
TOTAL FOR SEWAGE TREATMENT PLANTS:					713,195	1,116,015	9,764,469	754,083	12,436,557

**Department Operating Budget
Water and Sewer Fund Expense Budget**

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
WATER ADMINISTRATION									
505	4410	65	511100	SALARIES & WAGES	331,313	331,431	358,916	173,095	361,585
505	4410	65	511101	SALARIES - HOLIDAY PAY	2,274	8,663	8,000	10,007	10,272
505	4410	65	511300	OVERTIME WAGES	8,993	14,229	-	5,006	-
505	4410	65	512100	GROUP INSURANCE	38,095	50,553	59,752	28,445	69,634
505	4410	65	512200	FICA	20,820	21,146	22,256	11,220	22,420
505	4410	65	512300	MEDICARE	4,864	4,926	5,202	2,624	5,240
505	4410	65	512400	RETIREMENT	42,458	40,784	45,388	20,649	56,697
505	4410	65	512700	WORKERS COMP INSURANCE	8,200	12,863	8,432	-	9,727
505	4410	65	521200	PROFESSIONAL SERVICES	8,587	29,310	-	-	-
505	4410	65	522200	REPAIRS & MAINTENANCE	16,075	12,005	2,000	768	2,000
505	4410	65	522320	EQUIPMENT RENTAL	2,448	2,487	3,000	1,276	3,000
505	4410	65	523100	INSURANCE OTHER THAN W.C.	34,428	46,542	98,742	49,154	57,666
505	4410	65	523200	COMMUNICATIONS	73,370	84,652	86,000	46,002	95,000
505	4410	65	523300	ADVERTISING	55	-	-	-	-
505	4410	65	523400	PRINTING & BINDING	1,428	1,131	1,800	475	1,200
505	4410	65	523500	TRAVEL	684	820	1,000	475	1,000
505	4410	65	523600	DUES & FEES	131,974	170,441	145,000	85,498	170,000
505	4410	65	523700	EDUCATION & TRAINING	1,093	2,281	2,000	1,950	2,000
505	4410	65	523900	CONTRACTED SERVICES-UTILITY PARTNEI	1,712,730	1,750,000	1,804,560	875,000	1,787,040
505	4410	65	523910	CONTRACTED SERVICES-BILLING	41,439	32,115	50,000	13,320	40,000
505	4410	65	531100	GENERAL SUPPLIES & MATERIALS	1,528	3,577	3,000	820	3,000
505	4410	65	531270	GASOLINE & OIL	3,828	4,019	3,000	1,423	3,000
505	4410	65	531600	SMALL EQUIPMENT	10,474	4,677	5,000	1,710	5,000
505	4410	65	531700	UNIFORMS	285	-	300	507	300
505	4410	65	542200	CAPITAL OUTLAY - VEHICLES	-	75,426	-	-	-
505	4410	65	574000	BAD DEBT	133,259	40,029	100,000	2,998	100,000
TOTAL FOR WATER ADMINISTRATION:					2,630,702	2,744,107	2,813,348	1,332,422	2,805,781

**Department Operating Budget
Water and Sewer Fund Expense Budget**

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
WATER SUPPLY									
505	4420	65	511100	SALARIES & WAGES	27,204	31,043	40,455	8,776	42,165
505	4420	65	512100	GROUP INSURANCE	11,193	11,836	13,271	2,720	8,909
505	4420	65	512200	FICA	1,690	1,799	2,510	514	2,610
505	4420	65	512300	MEDICARE	240	414	590	120	610
505	4420	65	512400	RETIREMENT	4,308	3,659	4,500	1,727	3,500
505	4420	65	512700	WORKERS COMP INSURANCE	836	1,301	900	-	1,134
505	4420	65	521200	PROFESSIONAL SERVICES	48,073	8,357	17,500	3,300	27,375
505	4420	65	521300	TECHNICAL SERVICES	10,748	13,633	13,375	165	11,825
505	4420	65	522200	REPAIRS & MAINTENANCE	39,781	35,398	16,091	2,242	13,575
505	4420	65	522320	EQUIPMENT RENTAL/COPIERS	-	-	125	-	125
505	4420	65	523100	INSURANCE OTHER THAN W.C.	5,919	11,636	7,476	3,514	6,489
505	4420	65	523200	COMMUNICATIONS	2,885	2,881	2,323	760	2,126
505	4420	65	523300	ADVERTISING	-	-	63	-	-
505	4420	65	523500	TRAVEL	-	192	500	-	500
505	4420	65	523600	DUES & FEES	1,338	2,457	550	1,771	4,363
505	4420	65	523700	EDUCATION & TRAINING	153	280	1,000	-	625
505	4420	65	531100	GENERAL SUPPLIES & MATERIALS	841	1,049	1,575	420	625
505	4420	65	531210	CHEMICALS	163,096	152,188	125,000	56,135	125,000
505	4420	65	531220	NATURAL GAS	286	235	500	51	250
505	4420	65	531230	ELECTRICITY	18,717	17,966	25,000	4,274	21,375
505	4420	65	531270	GASOLINE & OIL	429	365	500	76	625
505	4420	65	531300	FOOD SUPPLIES/ SPECIAL EVENTS	108	134	125	35	125
505	4420	65	531600	SMALL EQUIPMENT	3,536	486	375	-	2,050
505	4420	65	531700	OTHER SUPPLIES	478	1,505	6,050	238	5,525
505	4420	65	542200	CAPITAL OUTLAY	-	9,504	-	-	28,750
505	4420	65	579000	CONTINGENCIES	-	-	18,750	-	18,750
TOTAL FOR WATER SUPPLY:					341,859	308,318	299,104	86,838	329,006

**Department Operating Budget
Water and Sewer Fund Expense Budget**

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
WATER TREATMENT									
505	4430	70	521200	PROFESSIONAL SERVICES	-	-	-	-	-
505	4430	70	521300	TECHNICAL SERVICES	14,687	25,001	15,000	5,146	10,000
505	4430	70	522110	SOLID WASTE COLLECTION	603	1,089	1,000	354	1,000
505	4430	70	522200	REPAIRS & MAINTENANCE	57,760	62,062	75,000	25,358	140,000
505	4430	70	523100	INSURANCE OTHER THAN W.C.	10,101	13,444	9,524	4,475	10,784
505	4430	70	523200	COMMUNICATIONS	13,201	13,716	13,500	7,045	14,000
505	4430	70	531100	GENERAL SUPPLIES & MATERIALS	4,109	3,063	3,600	1,519	3,600
505	4430	70	531210	CHEMICALS	163,447	171,210	150,000	70,904	155,000
505	4430	70	531220	NATURAL GAS	8,748	7,845	8,000	4,073	9,000
505	4430	70	531230	ELECTRICITY	162,925	165,717	170,000	76,324	170,000
505	4430	70	541400	CAPITAL OUTLAY - INFRASTRUCTURE	-	49,649	-	-	340,000
TOTAL FOR WATER TREATMENT:					435,581	512,796	445,624	195,198	853,384
WATER DISTRIBUTION									
505	4440	70	521200	PROFESSIONAL SERVICES	150,567	85,986	125,000	66,678	100,000
505	4440	70	521300	TECHNICAL SERVICES	2,600	70	5,000	6,675	5,000
505	4440	70	522200	REPAIRS & MAINTENANCE	184,724	218,286	200,000	65,263	200,000
505	4440	70	522210	REPAIRS & MAINTENANCE (WATER TANK	49,489	53,554	57,000	15,699	60,000
505	4440	70	522220	REPAIRS & MAINTENANCE (WATER METE	220,343	194,768	250,000	102,053	200,000
505	4440	70	522320	RENTAL EQUIPMENT	176	88	2,000	198	500
505	4440	70	523100	INSURANCE OTHER THAN W.C.	11,849	16,401	8,694	7,833	18,827
505	4440	70	531100	GENERAL SUPPLIES & MATERIALS	9,865	6,000	5,700	4,517	6,000
505	4440	70	531230	ELECTRICITY	170,331	147,651	182,000	67,724	166,400
505	4440	70	541400	CAPITAL OUTLAY - INFRASTRUCTURE	323,381	172,705	250,000	-	1,500,000
TOTAL FOR WATER DISTRIBUTION:					1,123,325	895,509	1,085,394	336,640	2,256,727

Department Operating Budget
Water and Sewer Fund Expense Budget

FUND	FUNCT	DEPT	OBJECT	EXPENSE DESCRIPTIONS	FY 2018	FY 2019	FY 2020		FY 2021
					ACTUAL	ACTUAL	BUDGET	YTD as of 3/31	BUDGET
DEBT RETIREMENT									
505	8000	65	582100	BOND INTEREST	1,190	-	-	-	-
505	8000	65	582300	GEFA INTEREST	226,419	210,119	168,887	86,649	151,467
TOTAL FOR DEBT RETIREMENT:					227,609	210,119	168,887	86,649	151,467
INTERFUND TRANSFERS									
505	9000	10	611310	TRANSFERS TO CBA	2,229,625	2,224,949	2,227,381	455,524	2,223,005
505	9000	10	611000	OPERATING TRANSFER OUT	-	1,500,000	500,000	-	500,000
TOTAL INTERFUND TRANSFERS:					2,229,625	3,724,949	2,727,381	455,524	2,723,005
TOTAL EXPENSES:					8,218,985	11,239,665	21,367,485	3,513,987	28,684,348
OTHER USES OF FUNDS									
505	9000	10	551000	INDIRECT COST ALLOCATIONS	145,076	241,683	236,537	118,269	352,431
505	9000	10	122860	BOND PRINCIPAL	220,793	-	-	-	-
505	9000	10	125301	GEFA PRINCIPAL	608,803	653,996	670,742	333,166	688,163
505	9000	10	579000	CONTINGENCIES	-	-	-	-	4,000,000
TOTAL OTHER USES OF FUNDS:					974,672	895,679	907,279	451,435	5,040,594
TOTAL BUDGETED EXPENSES AND OTHER USES OF FUNDS:					\$ 9,193,657	\$ 12,135,344	\$ 22,274,764	\$ 3,965,422	\$ 33,724,942

**Department Operating Budget
StormWater Fund Revenue Budget**

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>			<u>FY 2021</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>ACTUAL, est.</u>	<u>BUDGET</u>
520	344260	STORMWATER UTILITY FEES	\$ 137,086	\$ 142,226	\$ 140,000	\$ 72,444	\$ 144,900	\$ 140,000
520	349300	BAD CHECK FEES	-	-	-	-	-	-
520	349400	PENALTIES & INTEREST	1,595	1,545	1,600	653	1,300	1,300
520	361000	INTEREST INCOME	5,771	-	-	-	-	-
520	134220	RESERVE FUNDS	77,619	-	775,721	-	-	324,959
TOTAL REVENUES:			\$ 222,071	\$ 143,771	\$ 917,321	\$ 73,097	\$ 146,200	\$ 466,259

**Department Operating Budget
StormWater Fund Expense Budget**

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
STORMWATER									
520	4320	55	521200	PROFESSIONAL SERVICES	\$ 62,836	\$ 23,840	\$ -	\$ 12,580	\$ -
520	4320	55	522110	COLLECTION - DISPOSAL SERVICES	7,437	8,290	10,000	4,517	10,000
520	4320	55	522200	REPAIRS & MAINTENANCE	69,630	73,128	30,000	8,919	30,000
520	4320	55	522210	REPAIRS & MAINTENANCE/INFRASTRUCT	-	-	573,935	87,545	100,000
520	4320	55	523100	INSURANCE OTHER THAN W.C.	4,893	5,947	7,854	2,605	4,326
520	4320	55	541400	INFRASTRUCTURE	-	-	200,000	33,575	300,000
520	4320	55	542200	CAPITAL OUTLAYS - VEHICLE	-	94,369	-	-	-
520	4320	55	574000	BAD DEBT	3,405	71	-	-	-
TOTAL EXPENDITURES:					148,201	205,645	821,789	149,741	444,326
OTHER USES OF FUNDS									
520	9000	57	551000	INDIRECT COST ALLOCATIONS	73,870	82,831	95,532	47,766	21,933
TOTAL FOR OTHER USES OF FUNDS:					73,870	82,831	95,532	47,766	21,933
TOTAL EXPENSES AND OTHER USES OF FUNDS:					\$ 222,071	\$ 288,476	\$ 917,321	\$ 197,507	\$ 466,259

**Department Operating Budget
Sanitation Fund Revenue Budget**

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
540	344110	SANITATION COLLECTION FEES	\$ 1,336,839	\$ 1,583,175	\$ 1,560,000	\$ 820,576	\$ 1,600,000
540	344190	ROLLOFF SITE COLLECTION FEES	4,047	-	-	-	-
540	344240	TRANSFER OF SERVICE FEES	50	100	-	-	-
540	349400	PENALTIES & INTEREST	21,855	23,697	20,000	10,451	20,000
540	349901	CONNECTION FEES	2,550	625	2,000	375	1,000
540	361000	INTEREST INCOME	6,216	-	-	-	-
TOTAL REVENUES:			<u>1,371,557</u>	<u>1,607,597</u>	<u>1,582,000</u>	<u>831,402</u>	<u>1,621,000</u>
OTHER SOURCES OF FUNDS							
540	134201	RESERVE FUNDS	179,468	-	495,307	-	-
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			<u>\$ 1,551,025</u>	<u>\$ 1,607,597</u>	<u>\$ 2,077,307</u>	<u>\$ 831,402</u>	<u>\$ 1,621,000</u>

**Department Operating Budget
Sanitation Fund Expense Budget**

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENSE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
SOLID WASTE COLLECTION									
540	4520	50	511100	SALARIES & WAGES	\$ 87,046	\$ 114,497	\$ 103,376	\$ 52,051	\$ 103,563
540	4520	50	511101	SALARIES - HOLIDAY PAY	650	3,249	3,000	3,717	3,852
540	4520	50	511300	OVERTIME WAGES	1,454	2,070	1,000	479	1,000
540	4520	50	512100	GROUP INSURANCE	12,042	20,309	23,146	10,345	22,094
540	4520	50	512200	FICA	5,268	6,711	6,410	3,113	6,421
540	4520	50	512300	MEDICARE	1,224	1,564	1,499	728	1,502
540	4520	50	512400	RETIREMENT	12,689	11,508	13,073	7,867	16,239
540	4520	50	512700	WORKERS COMP INSURANCE	2,294	3,564	2,429	-	2,786
540	4520	50	521200	PROFESSIONAL SERVICES	5,590	2,700	3,600	900	3,600
540	4520	50	522110	SOLID WASTE COLLECTION	977,035	1,325,335	1,300,500	611,926	1,248,480
540	4520	50	522111	ROLL-OFF DISPOSAL SERVICES	68,204	95,549	81,000	45,006	87,974
540	4520	50	522200	REPAIRS & MAINTENANCE	46,084	3,287	20,000	14,110	10,000
540	4520	50	523100	INSURANCE OTHER THAN W.C.	2,460	3,658	8,831	4,284	8,453
540	4520	50	523300	ADVERTISING	165	-	-	-	-
540	4520	50	523600	DUES & FEES	200	-	-	-	-
540	4520	50	531100	SUPPLIES	8,816	13,198	8,000	2,687	8,000
540	4520	50	542100	CAPITAL OUTLAY - M&E	69,998	-	-	-	-
540	4520	50	542200	CAPITAL OUTLAY - VEHICLES	86,668	120,236	190,000	151,263	-
540	4520	50	574000	BAD DEBT	19,650	-	-	-	-
TOTAL FOR SOLID WASTE COLLECTION:					1,407,537	1,727,435	1,765,863	908,476	1,523,964
OTHER USES OF FUNDS									
540	9000	50	551000	INDIRECT COST ALLOCATIONS	143,488	82,831	311,444	155,722	97,036
TOTAL FOR POST CLOSURE:					143,488	82,831	311,444	155,722	97,036
TOTAL EXPENSES AND OTHER USES OF FUNDS:					\$ 1,551,025	\$ 1,810,266	\$ 2,077,307	\$ 1,064,198	\$ 1,621,000



Fiscal Year 2021 Operating Budget

Agency & Debt Funds

Municipal Court Fund	VI-1
Canton Building Authority Fund	VI-3

**Department Operating Budget
Municipal Court Fund Revenue Budget**

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
745	342110	PUBLIC SAFETY- ID CARDS	\$ 19,745	\$ 22,465	\$ 22,000	\$ 9,665	\$ 20,000
745	342120	ACCIDENT REPORTS	9,568	9,987	9,000	3,726	8,000
745	342130	FALSE ALARM FEES	4,900	2,000	4,000	3,450	4,000
745	342900	INCIDENT REPORTS	3,016	8,758	6,000	4,127	7,000
745	346400	BACKGROUND CHECKS	3,565	3,410	3,000	1,080	3,000
745	346900	OTHER FEES	439	237	500	75	500
745	349300	RETURNED CHECK FEES	-	-	-	-	-
745	351100	MUNICIPAL COURT FINES	782,059	909,154	950,000	356,443	750,000
745	351200	FORFEITURES- BOND	77,934	179,918	80,000	26,517	80,000
745	351900	FINES- OTHER	-	-	-	-	-
745	351930	PARKING VIOLATIONS	1,737	320	600	20	600
745	361000	INTEREST INCOME	72	85	80	34	80
745	380000	MISCELLANEOUS REVENUES	110,942	91,989	-	22,866	-
TOTAL REVENUES:			1,013,977	1,228,323	1,075,180	428,003	873,180
OTHER SOURCES OF FUNDS							
745	391100	TRANSFERS FROM GENERAL FUND	-	-	-	-	-
TOTAL OTHER SOURCES OF FUNDS:							
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			\$ 1,013,977	\$ 1,228,323	\$ 1,075,180	\$ 428,003	\$ 873,180

Department Operating Budget
Municipal Court Fund Expenditure Budget

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
745	2650	15	512450	PEACE OFFICERS ANNUITY & BENEFITS	\$ 30,798	\$ 35,447	\$ 39,140	\$ 12,007	\$ 31,540
745	2650	15	523600	DUES & FEES	716	771	1,000	498	1,000
745	2650	15	523900	INTERGOVERNMENTAL- CHEROKEE CO JA	54,853	61,175	67,980	28,394	54,780
745	2650	15	571000	INTERGOVERNMENTAL	155,964	170,181	195,700	59,735	157,700
745	2650	15	573000	PAYMENTS TO GENERAL FUND	755,310	941,819	756,860	291,177	613,660
745	2650	15	573010	PAYMENTS TO TECHNOLOGY FUND	16,336	18,930	14,500	-	14,500
TOTAL EXPENDITURES:					<u>\$ 1,013,977</u>	<u>\$ 1,228,323</u>	<u>\$ 1,075,180</u>	<u>391,811</u>	<u>\$ 873,180</u>

**Department Operating Budget
Canton Building Authority Fund Revenue Budget**

<u>FUND</u>	<u>SOURCES</u>	<u>REVENUE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
310	361000	INTEREST REVENUE	\$ 2,155	\$ -	\$ -	\$ -	\$ -
310	391100	TRANSFERS FROM GENERAL FUND	300,000	366,297	146,837	183,290	-
310	391331	TRANSFERS FROM SPLOST VI FUND	730,768	365,924	36,453	-	-
310	391505	TRANSFERS FROM WATER FUND	2,229,626	2,224,949	2,227,381	506,240	2,223,005
TOTAL REVENUES:			3,262,549	2,957,170	2,410,671	689,530	2,223,005
OTHER SOURCES OF FUNDS							
310	134220	RESERVE FUNDS	424,011	-	-	-	-
TOTAL OTHER SOURCES OF FUNDS:			424,011	-	-	-	-
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			\$ 3,686,560	\$ 2,957,170	\$ 2,410,671	\$ 689,530	\$ 2,223,005

**Department Operating Budget
Canton Building Authority Fund Expenditure Budget**

<u>FUND</u>	<u>FUNCT</u>	<u>DEPT</u>	<u>OBJECT</u>	<u>EXPENDITURE DESCRIPTIONS</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>		<u>FY 2021</u>
					<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD as of 3/31</u>	<u>BUDGET</u>
EXPENDITURES									
310	8000	10	581201	PRINCIPAL PAYMENTS ON BONDS 2004	\$ 677,002	\$ 707,962	\$ 181,993	\$ 181,993	\$ -
310	8000	10	581203	PRINCIPAL PAYMENTS ON BONDS 2007	384,203	403,297	423,339	209,103	444,378
310	8000	10	581205	PRINCIPAL PAYMENTS ON BONDS 2014A	311,000	320,000	327,000	-	334,000
310	8000	10	581206	PRINCIPAL PAYMENTS ON BONDS 2014B	844,000	861,000	888,000	-	909,000
310	8000	10	581300	PRINCIPAL PAYMENTS ON CONTRACTS	300,000	-	-	-	-
310	8000	10	582101	INTEREST PAYMENTS ON BONDS 2004	53,766	24,258	1,297	1,297	-
310	8000	10	582103	INTEREST PAYMENTS ON BONDS 2007	230,996	211,902	191,860	98,496	170,821
310	8000	10	582105	INTEREST PAYMENTS ON BONDS 2014A	114,825	106,583	98,103	49,052	89,437
310	8000	10	582106	INTEREST PAYMENTS ON BONDS 2014B	343,603	321,068	298,079	149,039	274,369
310	8000	10	583000	FISCAL AGENT'S FEES	1,000	1,100	1,000	550	1,000
TOTAL EXPENDITURES:					<u>3,260,395</u>	<u>2,957,170</u>	<u>2,410,671</u>	<u>689,530</u>	<u>2,223,005</u>
OTHERS USES OF FUNDS									
310	9000	10	611505	TRANSFERS TO WATER FUND	426,165	-	-	-	-
310	9000	10	579000	CONTINGENCIES	-	-	-	-	-
TOTAL OTHER USES OF FUNDS:					<u>426,165</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES:					<u>\$ 3,686,560</u>	<u>\$ 2,957,170</u>	<u>\$ 2,410,671</u>	<u>689,530</u>	<u>\$ 2,223,005</u>



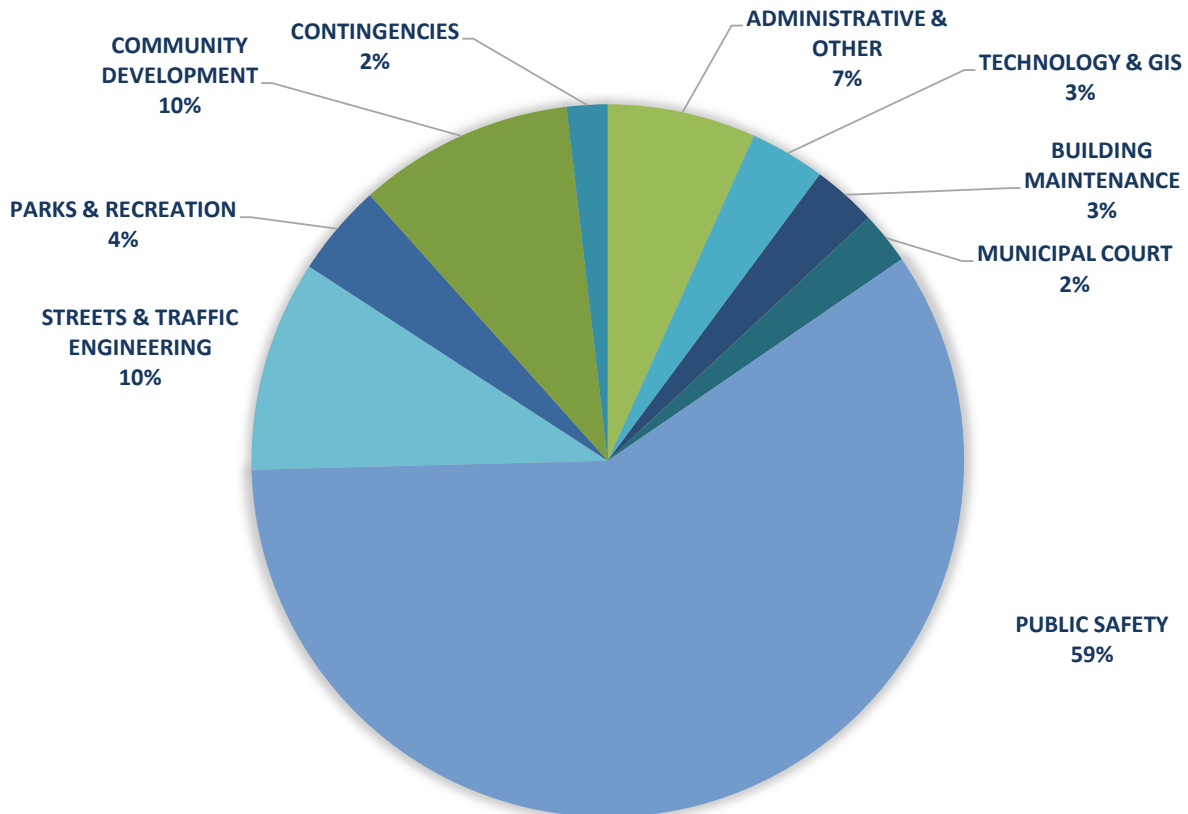
Fiscal Year 2021 Operating Budget

Appendix

"Where is My Tax Money Going"	VII-1
Fiscal Year 2021 Total Budget	VII-2
General Fund Expenditures by Function	VII-3
General Fund Expenditures (Public Safety split FD/PD)	VII-4
Per capita analysis	
General Fund Budget	VII-5
Gen Government (i.e. Administrative & Other)	VII-6
Public Safety	VII-7
Housing & Dev	VII-8
Public Works	VII-9

THE VALUE OF CITY SERVICES

A typical Canton homeowner with a \$250,000 home pays \$45 per month for property taxes.



\$45 pays for **ONE** of these:

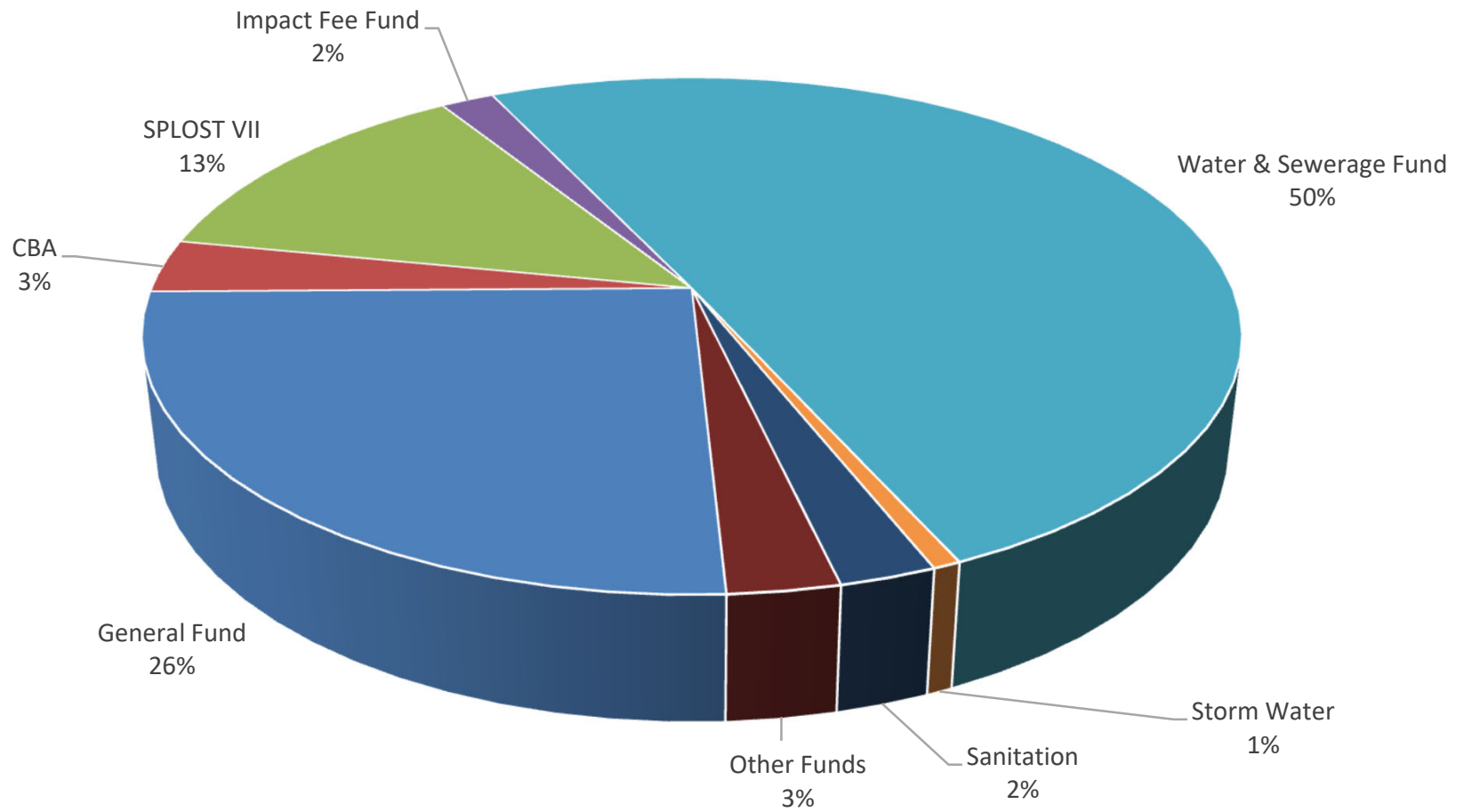
- Fine dining for two
- Four Friday night movie tickets
- Mother's Day flower bouquet
- 18-hole weekend tee time 1-4 players
- Indoor rock climbing for two
- 3-month Amazon Prime Membership
- Tank of gasoline

\$45 pays for **ALL** of these:

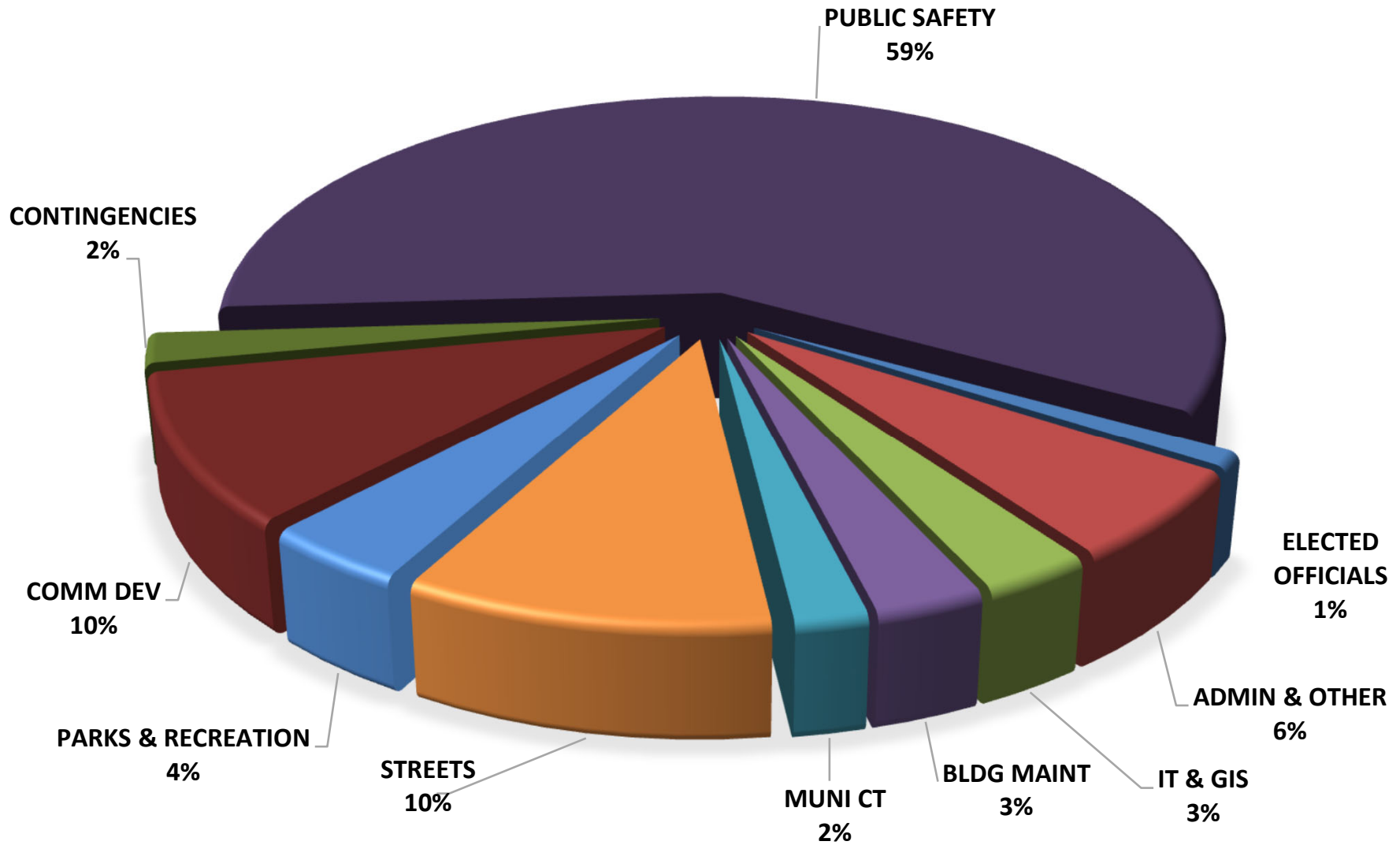
- 24-hour police protection
- Fire protection and emergency mgt
- Progressive community development
- Street maintenance and paving
- City parks and walking trails
- Historic preservation
- Community events and alerts

FY 2021 TOTAL BUDGET - ALL FUNDS

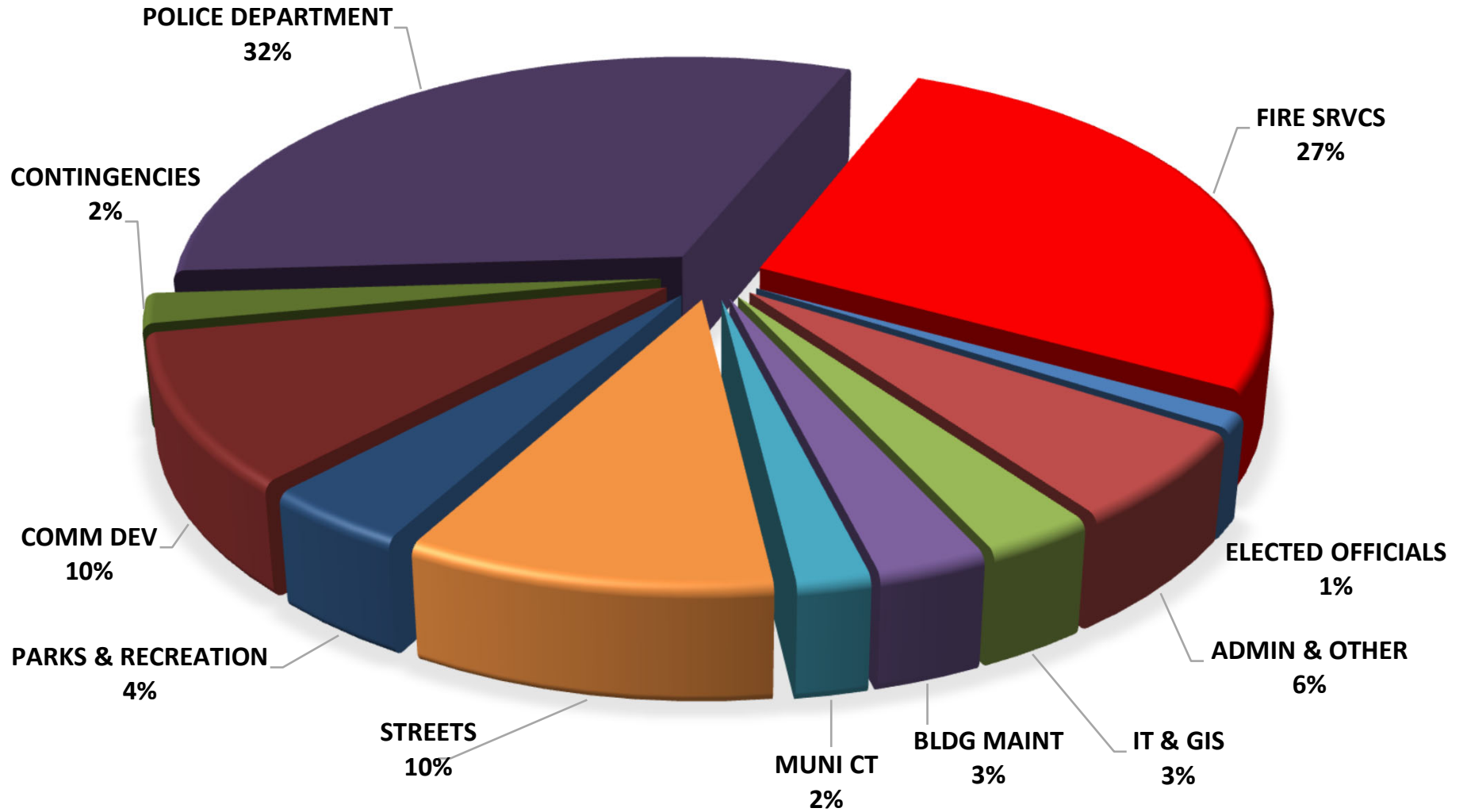
\$66,991,104



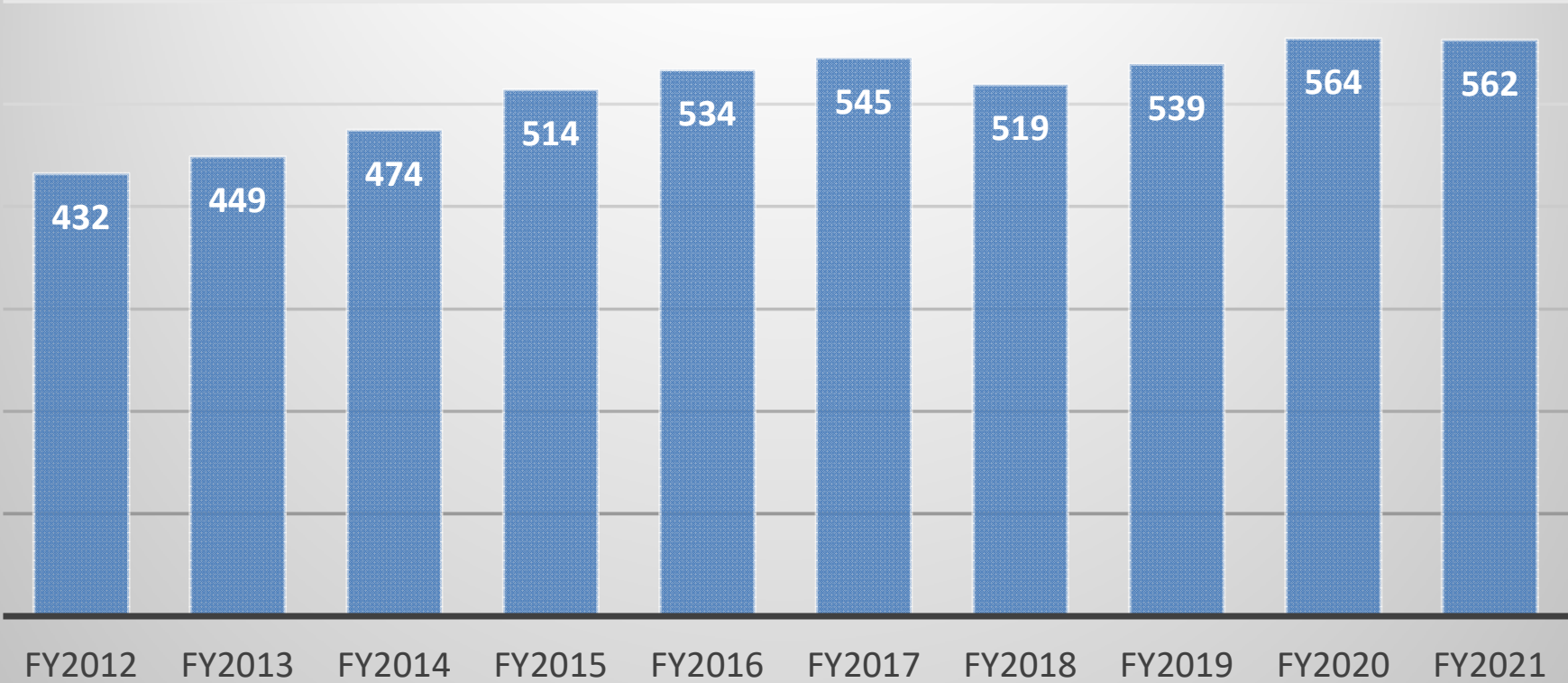
GENERAL FUND EXPENDITURES BY FUNCTION



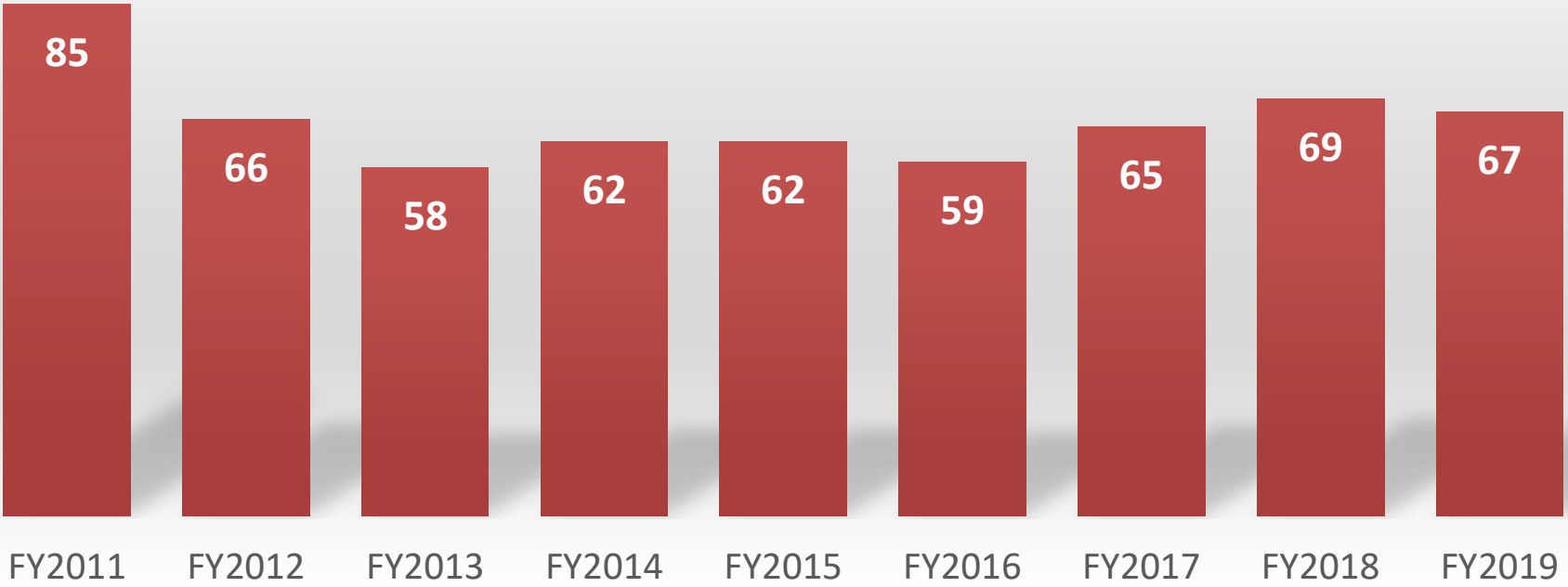
GENERAL FUND EXPENDITURES BY FUNCTION



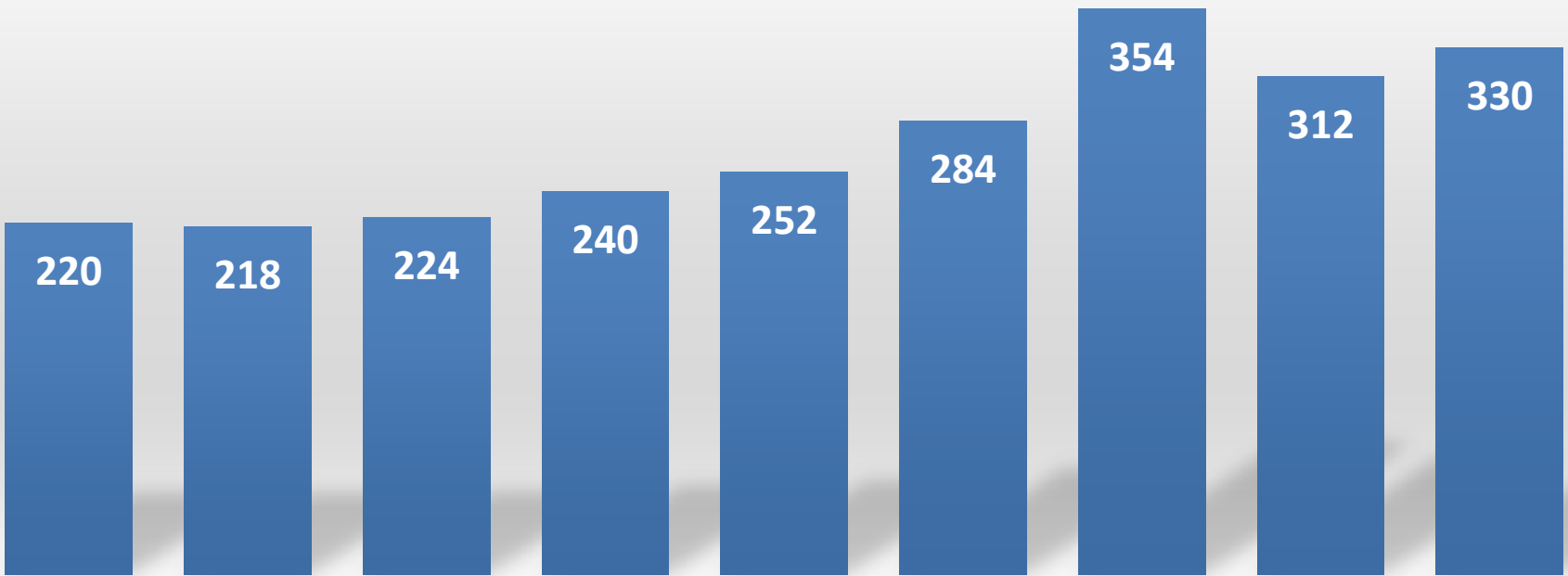
General Fund Budget Per Capita



General Government Spending Per Capita

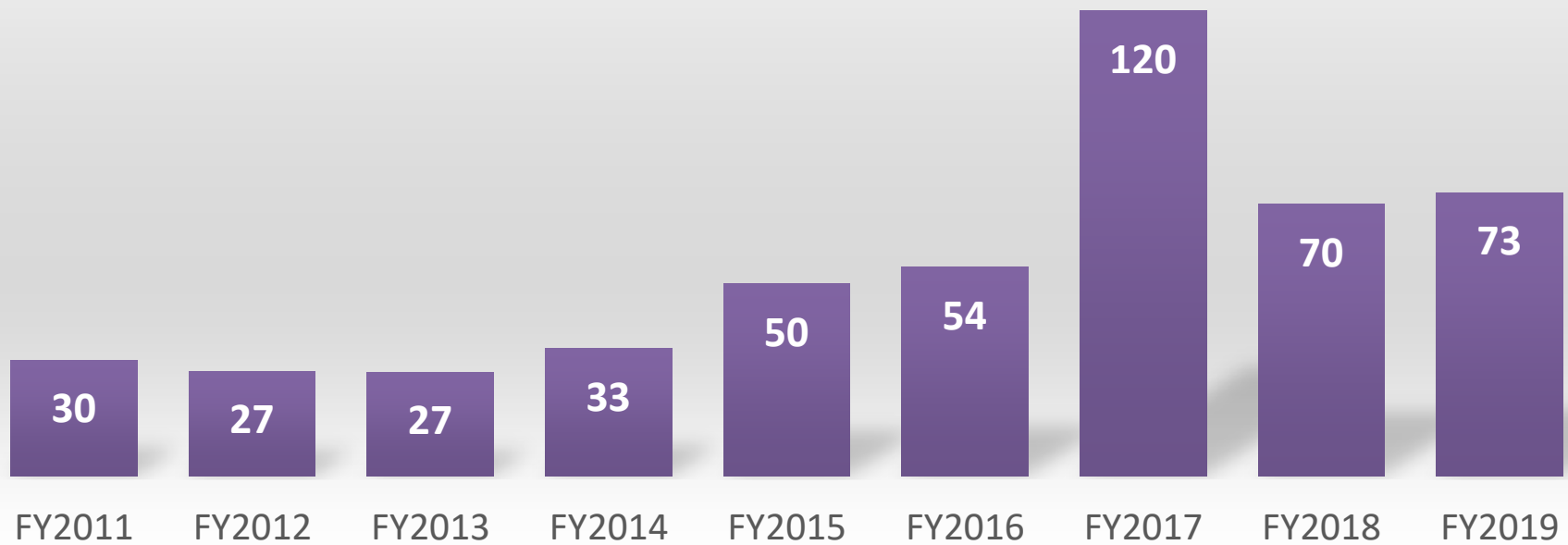


Public Safety Spending Per Capita



FY2011 FY2012 FY2013 FY2014 FY2015 FY2016 FY2017 FY2018 FY2019

Housing and Development Spending Per Capita



Public Works Spending Per Capita

