.



Fiscal Year 2022 Operating Budget

Bill Grant, Mayor

Council Members Ward 1:

Sandy McGrew
Jo Ellen Wilson

Council Members Ward 2:

Will Carlan
Shawn Tollan

Council Members Ward 3:

Nick Estes
Brooke Schmidt

110 Academy Street
Canton, Georgia 30114
(770) 704-1500 phone
(770) 704-1538 Fax

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Fiscal Year 2022 Operating Budget
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— Est 1834 —
CANTON
GEORGIA

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 17, 2021

RE: Fiscal Year 2022 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 2022 Operating Budget (October 1, 2021 through September 30, 2022). In accordance with the City's Charter, I am attaching a copy of the Proposed Operating Budget as well as this analysis memorandum related to the budget and the millage rate. Also included in this memorandum is background information related to the processes adopting both the millage rate, the operating budget and the overall operations of the City of Canton. Please feel free to share this information with others as you see fit and feel free to ask any questions about processes, programming, and budgetary items. Our budget team, including Assistant City Manager Nathan Ingram and Finance Director Melissa Forrester, is happy to assist you with these concerns.

REQUIREMENTS

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

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

Sec. 6.10. - Property tax.

The city council may assess, levy and collect an ad valorem tax on all real and personal property within the corporate limits of the city that is subject to such taxation by the state and county. This tax is for the purpose of raising revenues to defray the costs of operating the city government, of providing governmental services, for the repayment of principal and interest on general obligations, and for any other public purpose as determined by the city council in its discretion.

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

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

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

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

Sec. 2.30. - 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 by 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:

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

$200,000 (FMV) x 40% = $80,000 (TV)
$80,000 (TV) x .0054 (Millage Rate) = $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 2021 Millage Rate is as follows:

Thursday, July 1, 2021 at 11 a.m. in the City Hall Auditorium
Thursday, July 1, 2021 at 6 p.m. in the City Hall Auditorium
Thursday, July 15, 2021 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	2017-2021	5.400

The current millage rate of ***5.4 mills is the lowest millage rate in the last 28 years*** for the City of Canton. Additionally, this millage rate accounts for all City services: police, fire, recreation, streets, municipal courts, community development, code compliance, building and safety services, and administration. In 2017, the City of Canton began a contract with Cherokee County for the provision of fire and emergency services. Canton joined the cities of Ball Ground, Holly Springs, and Waleska in receiving said services on behalf of the incorporated residents. Cherokee County assesses a fire district tax of 3.292 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 (2020) are as follows from highest to lowest:

Ball Ground	8.292 Mills (3 mills for operations plus 3.292 mills for fire)
Holly Springs	7.692 Mills (4.4 mills for operations plus 3.292 mills for fire)
Waleska	6.635 Mills (3.343 mills for operations plus 3.292 mills for fire)
Woodstock	6.307 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

In the current fiscal year, the operating budget was just over $67 million. The proposed Fiscal Year 2022 Operating Budget is $88 million or an overall increase of $ 21 million. Of this increase, $3.1 million is attributable to an increase in the general fund of the City. The remaining $18 million comes from a mixture of increased and decreased revenues in sales taxes, impact fees, user fees, proceeds from American Rescue Plan Act, bonds for the water pollution control plant expansion, and the use of fund balance in the enterprise funds (Water, Wastewater, Storm Water and Sanitation). The budget reflects $7.5 million in increased funds in the Water and Sewerage Fund related to bond proceeds for the wastewater treatment plant expansion.

Personnel

The City operates with 122 full time employees (currently 118 of these positions are filled). Of these, 11 are paid for fully through enterprise funds. The average hourly rate of pay for full-time employees is $20.07 per hour. The average annual pay for sworn police positions (work 2,236 hours annually) is $51,876 and civilian hourly employees (work 2,080 hours annually) earn an average of $49,500. 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 2.0 percent for the prior 12-month period ending March 31, 2021. Compensation costs for Civilian Workers (2.6 percent) and Private Industry Workers (2.8 percent) were also up. With the global pandemic of the coronavirus that began in America in 2020, many local governments are now implementing cost of living allowances due to more stability in funding amid increases in labor costs and inflation.

The proposed budget includes a 5 percent cost of living allowance for City employees to reconcile the previous two years of employment cost index increases (2.8 percent in 2020 and 2.0 percent in 2021). The budget does account for the creation of 10 new positions in beginning in October. These include a new Housing & Residential Services Manager, Economic Development and Tourism Manager, two new parks technicians, two new streets technicians, a new Team Clean Canton technician, a part time receptionist in Police, a new development inspector, and a new engineer in utilities.

Increased Expenses

The proposed general fund budget launches a variety of specific programs for the City of Canton related to American Rescue Plan Act funds earmarked for local government recovery. A new Housing Trust Fund to be managed by a new Housing & Residential Services Manager will work to assist with programs of housing security for low to moderate income residents, improving public housing, remediating blighted residential properties, first-time homebuyer assistance programs, and overall concierge services for residential needs. The City will start an Office of Economic Development & Tourism to work with small businesses, the impacted tourism industry and build a new cultural arts program. In a move to be more efficient with vehicles in the fleet, Canton will begin partnering with Enterprise Fleet Services for leased vehicles, which will reduce long term maintenance costs, improve access to alternative fuel vehicles and keep employees in the newest available public fleet. The budget reflects the addition of staff in public works to keep up with more miles of public maintenance roadways, assist with sanitation, and maintain our growing parks and trails system. Funding is also in the budget to review a citywide transportation plan, expand community events, replace Police tasers, upgrade technology for the Building & Safety Services Department, and hire an additional inspector for community development related to the demands of construction projects.

This proposed budget includes up to 5 percent increase on employee benefits that represent only the employer share. There is no increase for workers compensation insurance, 5 percent in all other insurance, 2 percent in natural gas, and 2 percent in electricity. These increases represent $94,926 of the expenditure increases alone.

The proposed City of Canton reflects major expenditures for projects associated with special funding sources, including the construction of the Archer Street parking deck, continued expansion of the water pollution control plant, Old Ball Ground sewer expansion, completion of the Etowah River Trail connection from Heritage Park to Boling Park, upgrades to playground equipment and surfaces, restrooms at Heritage Park, heating and air system improvements to public facilities, expansion and improvements for Harmon Park, and renovations to Municipal Court. In the water system, the budget allows for a transition through a provider to be determined in the coming months for automated meter reading.

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, 2020), the fund balance of the City was $8,415,653. The current budget was built upon using $1,547,018 in fund balance and staff estimates that less than $500,000 of that will be needed. This in mind, the fund balance projected to start next fiscal year remains $8 million. To keep the current millage rate at 5.4, the City will need to utilize $2 million in fund balance to meet budget. This would reduce the overall fund balance to just less than $6 million at the end of the upcoming fiscal year. The City utilizes approximately $1.5 million monthly for operations, meaning that at the end of the upcoming fiscal year, the City would have four-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 to more than 2,1000 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 **6.9 mills**. Each mill is generating approximately $1.3 million; therefore, it would take an additional 1.5 mills to offset the use of fund balance.

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Fiscal Year 2022 Budget Calendar (October 1, 2021 - September 30, 2022)

March - April	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
May	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 6	Council Meeting
	May 20	Council Meeting
June	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 3	Council Meeting
	Jun 17	Council Meeting
	Jun 21	Proposed millage rate & budget will be advertised along with notifications of three hearings in July
July - August	Jul 1	Council Meeting - *1st & 2nd Reading; 11am & 6pm
	Jul 15	Council Meeting - *3rd Reading
	Aug 1	**Millage rate due date to the County**
	Aug 5	Council Meeting
	Aug 19	Council Meeting
	Aug 31	**Budget adoption due date**

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 2022
Budget Comparison

Fund #	Fund Name	2021	2022	Change
	REVENUES			
100	General Fund	$ 17,163,810	$ 20,359,833	$ 3,196,023
210	Confiscated Assets Fund	8,000	-	(8,000)
230	ARPA Fund	-	5,700,133	5,700,133
275	Hotel/Motel Tax Fund	472,857	631,000	158,143
280	Rental Car Tax Fund	295,000	119,100	(175,900)
220	Housing Fund	-	2,070,000	2,070,000
310	Canton Building Authority	2,223,005	2,226,885	3,880
322	SPLOST VII Fund	8,666,051	7,918,898	(747,153)
350	Road & Sidewalk Fund	150,000	-	(150,000)
355	Impact Fee Fund	1,502,000	3,385,000	1,883,000
505	Water & Sewerage Fund	33,724,942	42,659,513	8,934,571
520	Storm Water Fund	466,259	351,400	(114,859)
540	Sanitation Fund	1,621,000	1,920,500	299,500
745	Municipal Court Fund	873,180	953,180	80,000
		$ 67,166,104	$ 88,295,442	$ 21,129,338
	EXPENDITURES			
100	General Fund	$ 17,163,810	$ 20,359,833	$ 3,196,023
210	Confiscated Assets Fund	8,000	-	(8,000)
230	ARPA Fund	-	5,700,133	5,700,133
275	Hotel/Motel Tax Fund	472,857	631,000	158,143
280	Rental Car Tax Fund	295,000	119,100	(175,900)
220	Housing Fund	-	2,070,000	2,070,000
310	Canton Building Authority	2,223,005	2,226,885	3,880
322	SPLOST VII Fund	8,666,051	7,918,898	(747,153)
350	Road & Sidewalk Fund	150,000	-	(150,000)
355	Impact Fee Fund	1,502,000	3,385,000	1,883,000
505	Water & Sewerage Fund	33,724,942	42,659,513	8,934,571
520	Storm Water Fund	466,259	351,400	(114,859)
540	Sanitation Fund	1,621,000	1,920,500	299,500
745	Municipal Court Fund	873,180	953,180	80,000
		$ 67,166,104	$ 88,295,442	$ 21,129,338

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Fiscal Year 2022 Operating Budget

Ordinance

Budget Ordinance II-1

ORDINANCE NO. 2021-0715-01

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF THE FISCAL YEAR 2022 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 2022 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 2022 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 2022 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 2022:

TAXES	$	14,537,382
LICENSES AND PERMITS		1,405,600
INTERGOVERNMENTAL		26,000
CHARGES FOR SERVICE		300,900
FINES AND FORFEITURES		699,340
INVESTMENT INCOME		2,000
CONTRIBUTIONS & DONATIONS		29,000
MISCELLANEOUS		68,700
OTHER SOURCES		1,331,900
USE OF FUND BALANCE (RESERVES)		1,959,011
TOTAL REVENUES	$	20,359,833

B. The following amounts are hereby appropriated for operating the City government for the Fiscal Year 2022:

CITY COUNCIL		$	151,684
SALARY & BENEFITS	$ 127,801		
PURCHASED SERVICES & SUPPLIES	23,883		
CITY CLERK			113,603
SALARY & BENEFITS	92,664		
PURCHASED SERVICES & SUPPLIES	20,939		
MAYOR'S OFFICE			27,683
SALARY & BENEFITS	22,926		
PURCHASED SERVICES & SUPPLIES	4,757		
CITY MANAGER			354,857
SALARY & BENEFITS	328,066		
PURCHASED SERVICES & SUPPLIES	26,791		

ELECTIONS		21,000
PURCHASED SERVICES & SUPPLIES	1,000	
OTHER	20,000	
GENERAL ADMINISTRATION		437,457
SALARY & BENEFITS	272,248	
PURCHASED SERVICES & SUPPLIES	165,209	
FINANCIAL ADMINISTRATION		293,853
SALARY & BENEFITS	278,831	
PURCHASED SERVICES & SUPPLIES	15,022	
TECHNOLOGY		474,718
SALARY & BENEFITS	163,209	
PURCHASED SERVICES & SUPPLIES	247,509	
CAPITAL OUTLAY	64,000	
GEOGRAPHIC INFORMATION SYSTEM		174,280
PURCHASED SERVICES & SUPPLIES	174,280	
HUMAN RESOURCES		215,862
SALARY & BENEFITS	184,763	
PURCHASED SERVICES & SUPPLIES	31,099	
GENERAL GOVERNMENT BUILDINGS		1,063,830
SALARY & BENEFITS	113,252	
PURCHASED SERVICES & SUPPLIES	324,578	
CAPITAL OUTLAY	626,000	
STREET DEPARTMENT BUILDINGS		34,188
PURCHASED SERVICES & SUPPLIES	34,188	
COMMUNICATIONS AND OUTREACH		305,049
SALARY & BENEFITS	64,425	
PURCHASED SERVICES & SUPPLIES	85,624	
OTHER	155,000	
MUNICIPAL COURT		473,390
SALARY & BENEFITS	333,033	
PURCHASED SERVICES & SUPPLIES	140,357	
POLICE DEPARTMENT		6,087,279
SALARY & BENEFITS	4,925,311	
PURCHASED SERVICES & SUPPLIES	906,968	
CAPITAL OUTLAY	255,000	

STREETS ADMIN		276,793
SALARY & BENEFITS	246,209	
PURCHASED SERVICES & SUPPLIES	21,584	
STREETS		957,857
SALARY & BENEFITS	641,929	
PURCHASED SERVICES & SUPPLIES	245,928	
CAPITAL OUTLAY	70,000	
STREET LIGHTS		590,000
PURCHASED SERVICES & SUPPLIES	590,000	
TRAFFIC ENGINEERING		121,337
SALARY & BENEFITS	94,096	
PURCHASED SERVICES & SUPPLIES	27,241	
THEATER		173,404
SALARY & BENEFITS	100,232	
PURCHASED SERVICES & SUPPLIES	73,172	
PARKS AND RECREATION		616,378
SALARY & BENEFITS	427,412	
PURCHASED SERVICES & SUPPLIES	188,966	
BUILDING & SAFETY SERVICES		1,088,177
SALARY & BENEFITS	917,175	
PURCHASED SERVICES & SUPPLIES	142,402	
CAPITAL OUTLAY	28,600	
PLANNING AND ZONING		842,648
SALARY & BENEFITS	629,665	
PURCHASED SERVICES & SUPPLIES	207,883	
CAPITAL OUTLAY	5,100	
ECONOMIC DEVELOPMENT AND TOURISM		187,794
SALARY & BENEFITS	91,294	
PURCHASED SERVICES & SUPPLIES	41,500	
OTHER	55,000	
DOWNTOWN DEVELOPMENT - MAIN STREET		99,295
SALARY & BENEFITS	87,345	
PURCHASED SERVICES & SUPPLIES	11,950	
INTERFUND/INTERDEPARTMENTAL CHARGES		(484,583)
INTERFUND TRANSFERS & PAYMENTS TO OTHERS		5,322,000
CONTINGENCIES		340,000
TOTAL EXPENDITURES		$ 20,359,833

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 2022:

FINES AND FORFEITURES	$	-

B.

The following amounts are hereby appropriated in the Confiscated Assets Fund for the Fiscal Year 2022:

PUBLIC SAFETY	$	-

Section 3: American Rescue Plan Act (ARPA) Fund

A. It is estimated that the following revenues will be available in the ARPA Fund for the Fiscal Year 2022:

FEDERAL GRANTS - INDIRECT	$	5,700,133

B. The following amounts are hereby appropriated in the ARPA Fund for the Fiscal Year 2022:

CONTINGENCY	$	2,579,133
TRANSFER TO GENERAL FUND		1,027,000
TRANSFER TO RENTAL CAR TAX FUND		24,000
TRANSFER TO HOUSING FUND		2,070,000
TOTAL EXPENDITURES	$	5,700,133

Section 4: 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 2022:

TAXES	$	600,000
INVESTMENT INCOME		60
TOTAL REVENUES	$	600,060

B.

The following amounts are hereby appropriated in the Hotel/Motel Tax Fund for the Fiscal Year 2022:

CULTURE & RECREATION	$	325,000
HOUSING AND DEVELOPMENT		151,000
TOTAL EXPENDITURES	$	600,060

Section 5: 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 2022:

TAXES	$	95,000
INTEREST INCOME		100
TRANSFER FROM ARPA FUND		24,000
TOTAL REVENUES	$	119,100

B. The following amounts are hereby appropriated in the Rental Car Tax Fund for the Fiscal Year 2022:

HOUSING AND DEVELOPMENT	$	54,000
CULTURE & RECREATION (LIBRARY SUPPLEMENT)		20,000
CONTINGENCIES		45,100
TOTAL EXPENDITURES	$	119,100

Section 6: Housing Fund

A. It is estimated that the following revenues will be available in the Housing Fund for the Fiscal Year 2022:

TRANSFER FROM ARPA FUND	$	2,070,000

B. The following amounts are hereby appropriated in the Housing Fund for the Fiscal Year 2022:

CONTRACT LABOR	$	150,000
FIRST TIME HOME BUYER'S PROGRAM		150,000
PAYMENTS TO OTHER AGENCIES (CHA)		570,000
CONTINGENCY		1,200,000
TOTAL EXPENDITURES	$	2,070,000

Section 7: CBA Fund

A.

It is estimated that the following revenues will be available in the CBA Fund for the Fiscal Year 2022:

TRANSFERS IN	$	2,226,885
TOTAL REVENUES	$	2,226,885

B. The following amounts are hereby appropriated in the CBA Fund for the Fiscal Year 2022:

PRINCIPAL PAYMENTS ON BONDS	$	1,746,463
INTEREST PAYMENTS ON BONDS		480,422
TOTAL EXPENDITURES	$	2,226,885

Section 8: SPLOST VII Fund

A.

It is estimated that the following revenues will be available in the SPLOST VII Fund for the Fiscal Year 2022:

TAXES	$	5,100,000
CAPITAL GRANTS		300,000
USE OF FUND BALANCE (RESERVES)		2,518,898
TOTAL REVENUES	$	7,918,898

B.

The following amounts are hereby appropriated in the SPLOST VII Fund for the Fiscal Year 2022:

COMMUNICATIONS & TECHNOLOGY	$	673,898
GENERAL GOV. BUILDINGS & EQUIPMENT		2,470,000
TRANSPORTATION FACILITIES & EQUIPMENT		1,300,000
PARKS & RECREATION		475,000
ECONOMIC DEVELOPMENT		3,000,000
TOTAL EXPENDITURES	$	7,918,898

Section 9: Road & Sidewalk Fund

A. It is estimated that the following revenues will be available in the Road & Sidewalk Fund for the Fiscal Year 2022:

TOTAL REVENUES	$	-

B.

The following amounts are hereby appropriated in the Road & Sidewalk Fund for the Fiscal Year 2022:

ROAD & SIDEWALK INFRASTRUCTURE	$	-

Section 10: Impact Fee Fund

A. It is estimated that the following revenues will be available in the Impact Fee Fund for the Fiscal Year 2022:

CHARGES FOR SERVICE	$	1,695,000
USE OF FUND BALANCE (RESERVES)		1,690,000
TOTAL REVENUES	$	3,385,000

B.

The following amounts are hereby appropriated in the Impact Fee Fund for the Fiscal Year 2022:

ADMINISTRATIVE	$	49,000
ROAD & BRIDGE PROJECTS		50,000
PARKS & RECREATION PROJECTS		2,750,000
CONTINGENCIES		536,000
TOTAL EXPENDITURES	$	3,385,000

Section 11: Water & Sewerage Fund

A. It is estimated that the following revenues will be available in the Water & Sewerage Fund for the Fiscal Year 2022:

OPERATING REVENUE	$	17,318,200
INVESTMENT INCOME		10,200
USE OF FUND BALANCE (RESERVES)		7,031,113
OTHER SOURCES		18,300,000
TOTAL REVENUES	$	42,659,513

B.

The following amounts are hereby appropriated in the Water & Sewerage Fund for the Fiscal Year 2022:

SANITARY SEWER INFRASTRUCTURE	$	4,205,983
SEWER LIFT STATIONS		286,690
SEWAGE TREATMENT PLANTS		19,891,017
WATER ADMINISTRATION		2,871,721
WATER SUPPLY		313,946
WATER TREATMENT		1,676,864
WATER DISTRIBUTION		4,654,911
DEBT RETIREMENT		5,902,791
OTHER USES		2,855,590
TOTAL EXPENSES	$	42,659,513

Section 12: Stormwater Fund

A. It is estimated that the following revenues will be available in the Stormwater Fund for the Fiscal Year 2022:

OPERATING REVENUE	$	351,400
TOTAL REVENUES	$	351,400

B.

The following amounts are hereby appropriated in the Stormwater Fund for the Fiscal Year 2022:

STORMWATER EXPENSES	$	351,400

Section 13: Sanitation Fund

A.

It is estimated that the following revenues will be available in the Sanitation Fund for the Fiscal Year 2022:

OPERATING REVENUE	$	1,920,500

B.

The following amounts are hereby appropriated in the Sanitation Fund for the Fiscal Year 2022:

SANITATION EXPENSES	$	1,920,500

Section 14: Municipal Court Fund

A. It is estimated that the following revenues will be available in the Municipal Court Fund for the Fiscal Year 2022:

CHARGES FOR SERVICE	$	42,500
FINES AND FORFEITURES		860,600
INVESTMENT INCOME		80
TOTAL REVENUES	$	953,180

B.

The following amounts are hereby appropriated in the Municipal Court Fund for the Fiscal Year 2022:

PUBLIC SAFETY	$	953,180

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: 07-15-2021

Approved as to form:

Robert M. Dyer, City Attorney

First Reading	07-1-2021
Second Reading	07-15-2021
Adopted by Council	07-15-2021
Approved by Mayor	07-15-2021
Veto by Mayor	
Effective Date	

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Fiscal Year 2022 Operating Budget

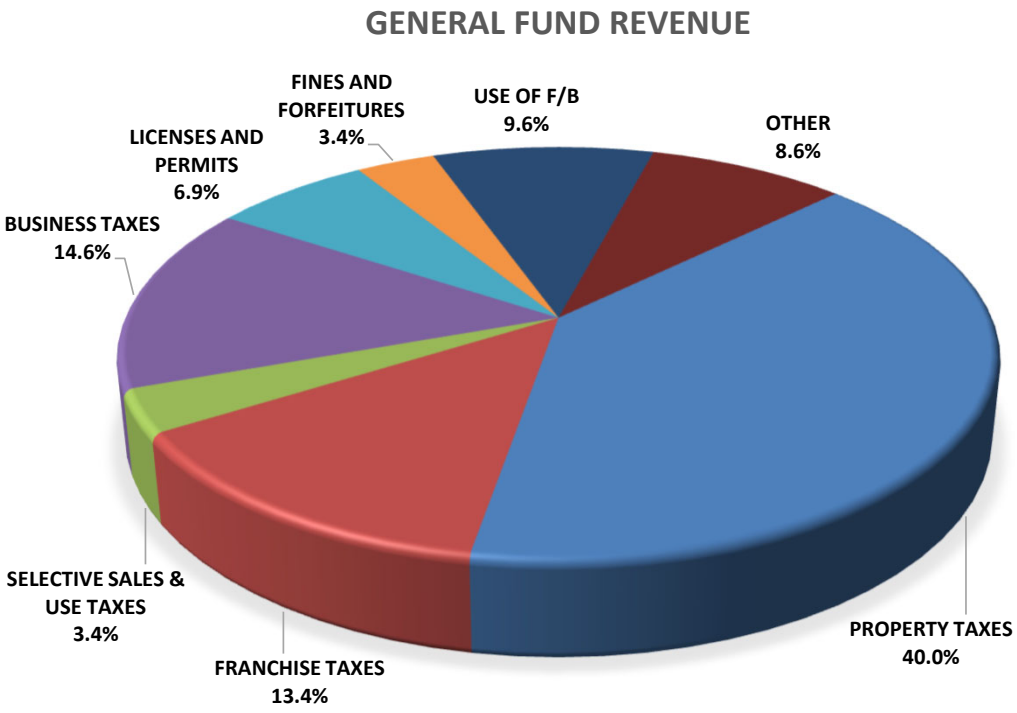
General Fund

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 2022 Budget for the General Fund has been prepared using a millage rate of 5.400.

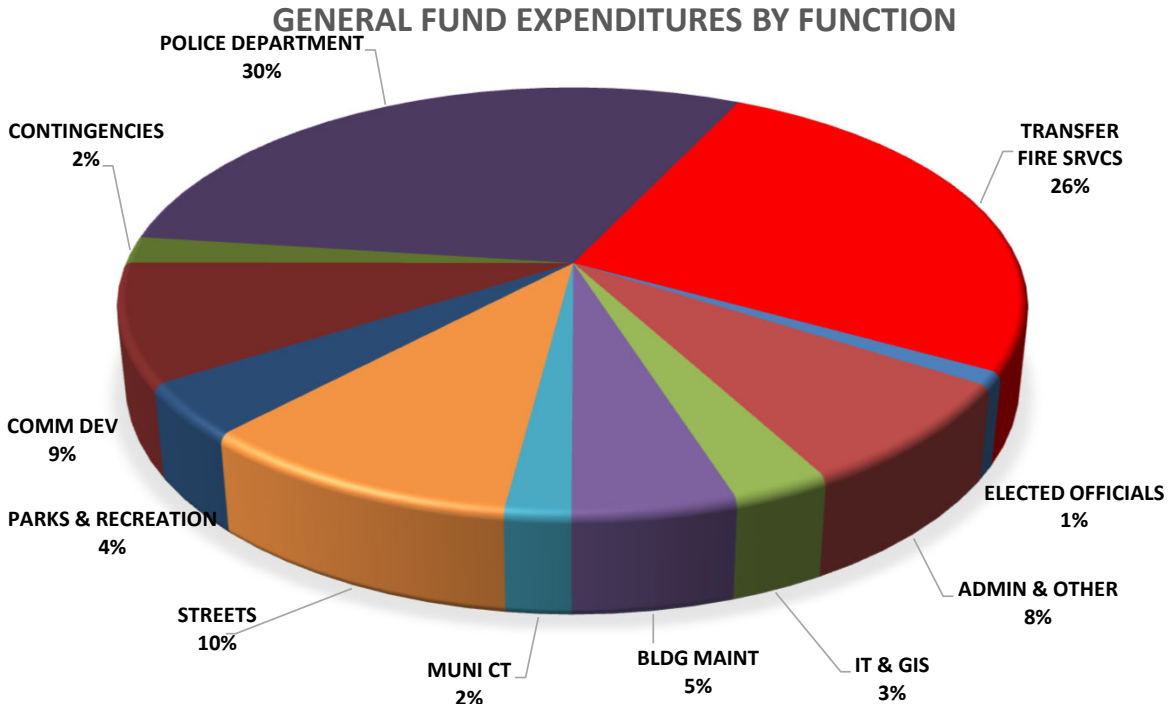
CITY OF CANTON
BUDGET OVERVIEW FOR THE YEAR ENDING SEPTEMBER 30, 2022

GENERAL FUND	FY 2021 FINAL BUDGET	FY 2021 PROJECTED	FY2022 BUDGET
REVENUES			
TAXES			
PROPERTY	$ 6,876,100	$ 7,306,039	$ 8,114,100
FRANCHISE	2,688,000	2,790,600	2,733,000
SELECTIVE SALES & USE	605,000	690,000	690,000
BUSINESS TAXES	2,740,000	2,878,765	2,980,000
OTHER TAXES AND P&I	19,200	21,500	20,282
LICENSES AND PERMITS	1,113,800	1,362,600	1,405,600
INTERGOVERNMENTAL	25,000	26,491	26,000
CHARGES FOR SERVICE	284,875	258,703	300,900
FINES AND FORFEITURES	628,160	779,544	699,340
INVESTMENT INCOME	400	1,000	2,000
CONTRIBUTIONS & DONATIONS	24,400	15,000	29,000
MISCELLANEOUS	71,500	93,000	68,700
OTHER SOURCES	540,357	480,300	1,331,900
USE OF FUND BALANCE (RESERVES)	1,547,018	-	1,959,011
TOTAL REVENUES	**$ 17,163,810**	**$ 16,703,542**	**$ 20,359,833**



CITY OF CANTON
BUDGET OVERVIEW FOR THE YEAR ENDING SEPTEMBER 30, 2022

GENERAL FUND	FY 2021 FINAL BUDGET	FY 2021 PROJECTED	FY2022 BUDGET
EXPENDITURES			
CITY COUNCIL	$ 136,740	$ 133,248	$ 151,684
CITY CLERK	99,944	99,179	113,603
MAYOR'S OFFICE	29,258	26,480	27,683
CITY MANAGER	310,353	312,406	354,857
ELECTIONS	21,000	500	21,000
GENERAL ADMINISTRATION	389,348	405,629	437,457
FINANCIAL ADMINISTRATION	264,615	215,578	293,853
TECHNOLOGY	430,448	430,212	474,718
GEOGRAPHIC INFORMATION SYSTEM	155,870	153,396	174,280
HUMAN RESOURCES	190,072	191,140	215,862
GENERAL GOVERNMENT BUILDINGS	468,536	355,584	1,063,830
STREET DEPARTMENT BUILDINGS	34,465	31,128	34,188
PUBLIC INFORMATION	72,238	51,194	305,049
MUNICIPAL COURT	405,931	311,933	473,390
POLICE DEPARTMENT	5,552,791	5,289,591	6,087,279
STREETS ADMIN	196,946	227,694	276,793
STREETS	766,882	730,368	957,857
STREET LIGHTS	566,000	481,612	590,000
TRAFFIC ENGINEERING	114,921	104,026	121,337
THEATER	150,398	101,817	173,404
PARKS	570,268	445,010	616,378
BUILDING & SAFETY SERVICES	1,011,461	900,512	1,088,177
PLANNING AND ZONING	665,645	550,657	842,648
ECONOMIC DEVELOPMENT AND TOURISM	-	-	187,794
MAIN STREET	89,080	82,626	99,295
INTERFUND/INTERDEPARTMENTAL CHARGES	(471,400)	(471,400)	(484,583)
INTERFUND TRANSFERS	4,622,000	4,668,687	5,322,000
CONTINGENCIES	320,000	874,735	340,000
TOTAL EXPENDITURES	**$ 17,163,810**	**$ 16,703,542**	**$ 20,359,833**



CITY OF CANTON
GENERAL FUND
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
100	311100	REAL TAXES - CURRENT YEAR	$ 4,556,888	$ 5,310,281	$ 5,565,000	$ 5,579,884	$ 6,364,000
100	311200	REAL TAXES - PRIOR YEARS	6,108	3,105	5,000	3,609	4,000
100	311300	PERSONAL PROPERTY TAXES	412,065	435,207	450,000	459,164	480,000
100	311310	MOTOR VEHICLE TAXES	110,402	192,235	60,000	97,354	35,000
100	311311	MV-TAVT	900,524	806,090	650,000	496,378	960,000
100	311320	MOBILE HOME TAXES	162	189	100	65	100
100	311340	INTANGIBLE TAXES	98,907	184,306	110,000	133,671	250,000
100	311350	RAILROAD EQUIPMENT CAR TAXES	1,234	1,488	1,000	-	1,000
100	311600	REAL ESTATE TRANSFER TAXES	32,029	30,542	35,000	8,851	20,000
100	311710	FRANCHISE TAXES-ELECTRIC	1,534,670	1,532,363	1,450,000	1,358,479	1,450,000
100	311720	FRANCHISE TAXES-WATER&SEWER	1,500,000	500,000	500,000	-	500,000
100	311730	FRANCHISE TAXES-NATURAL GAS	190,449	180,142	176,000	102,115	204,000
100	311750	FRANCHISE TAXES-CABLE TV	152,715	281,971	227,000	77,169	244,000
100	311760	FRANCHISE TAXES-TELEPHONE	114,943	111,514	115,000	52,071	115,000
100	311790	FRANCHISE TAXES-WASTE DISPOSAL	234,592	233,773	220,000	121,142	220,000
100	314200	ALCOHOLIC BEVERAGE EXCISE TAXES	554,159	582,613	515,000	333,364	600,000
100	314300	LOCAL OPTION MIXED DRINK TAXES	107,175	107,922	90,000	36,104	90,000
100	316100	BUSINESS OCCUPATION TAXES	767,902	912,681	750,000	752,009	900,000
100	316200	INSURANCE PREMIUM TAXES	1,658,989	1,792,060	1,800,000	1,888,765	1,900,000
100	316300	FINANCIAL INSTITUTIONS TAXES	176,695	229,619	190,000	154,383	180,000
100	319110	PENALTIES & INTEREST - REAL PROPERTY	5,885	6,210	6,000	3,930	6,000
100	319120	PENALTIES & INTEREST - PERSONAL	2,443	2,436	3,500	2,220	3,500
100	319400	PENALTIES & INTEREST - BUSINESS TAX	8,188	3,755	8,800	4,434	10,000
100	319500	DELINQUENT TAXES - FIFA	348	168	400	72	282
100	319900	OTHER PENALTIES/INTEREST	275	55	500	220	500
100	321100	LICENSES & PERMITS - ALCOHOLIC BEV	212,815	214,525	210,000	224,042	225,000
100	321220	LICENSES & PERMITS - INSURANCE	36,750	36,450	37,000	33,488	37,000
100	321900	ADMINISTRATIVE FEES - BUSINESS LICENSE	23,940	20,463	27,000	14,350	24,000
100	322100	CERTIFICATES OF OCCUPANCY	203,292	132,652	112,000	89,934	140,000
100	322110	BUILDING PERMITS/INSPECTION	1,324,467	936,648	656,000	579,926	920,000
100	322120	ZONING & LAND USE FEES	27,738	45,934	35,000	39,318	25,000
100	322140	SIGN PERMIT FEES	7,498	7,899	6,800	2,937	4,600
100	322990	BUILDING PERMIT TECHNOLOGY FEE	-	-	30,000	-	30,000
100	323200	DELINQUENT SIGN PERMIT PENALTY	550	457	-	-	-
100	331110	FEDERAL GRANTS-DIRECT	-	4,528	-	490	-
100	331111	FEDERAL GRANTS-DIRECT	360	-	-	-	-

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
100	331150	FEDERAL GRANTS-INDIRECT	-	1,598,070	-	-	-
100	337000	PAYMENT IN LIEU OF TAX - C.H.A.	24,345	28,367	25,000	-	26,000
100	341120	PROBATION FEES	-	-	96,000	-	-
100	341300	PLANNING/DEVELOPMENT FEES	76,112	72,983	13,000	1,500	3,000
100	341305	LAND DISTURBANCE NPDES PHASE II	3,051	3,766	2,775	-	40,000
100	341311	BUILDING PLAN REVIEW FEES	87,644	59,242	35,000	81,155	115,000
100	341400	PRINTING/DUPLICATION FEES	10	17	-	-	-
100	341910	GENERAL GOVERNMENT-ELECTION QUALIFY FEE	3,240	360	-	-	-
100	341920	ADVERTISING FEES - ZONING	9,500	10,000	7,500	3,500	5,700
100	342100	SPECIAL POLICE SERVICES	80,383	62,925	68,800	34,569	70,000
100	342901	LICENSE TO SELL FIREWORKS	500	-	500	-	500
100	343200	STREETLIGHT CHARGES	207	147	300	72	300
100	347200	ACTIVITY FEES - RECREATION	-	5,840	6,000	9,955	10,000
100	347210	ACTIVITY FEES - HLC RESERVOIR LAUNCH SITE	22,360	29,366	12,000	8,438	15,000
100	347220	RECREATION ACTIVITY FEES	15,635	7,600	8,000	2,500	8,000
100	347310	ADMISSION FEES - THEATER	40,751	6,172	20,000	-	20,000
100	347311	RENTAL FEES - THEATRE	1,000	13,487	15,000	2,300	12,000
100	347900	RECREATION CONCESSIONS	8,760	182	-	566	1,000
100	347910	CANTON ACCESSORIES	-	-	-	253	400
100	349400	LATE FEES	6	2	-	3	-
100	351100	MUNICIPAL COURT FINES	800,126	542,524	628,160	261,121	699,340
100	361000	INTEREST INCOME	1	5,253	400	979	2,000
100	371000	CONTRIBUTIONS & DONATIONS	18,000	118,213	5,000	10,000	10,000
100	371010	CANTON PD EXPLORERS	19,159	5,971	18,500	-	18,500
100	371020	CONTRIBUTIONS & DONATIONS/PD OTHER	(861)	800	900	-	500
100	380000	MISCELLANEOUS INCOME	10,702	218,213	12,300	416	11,200
100	381000	RENTS & ROYALTIES	8,100	-	5,900	19,000	5,000
100	382000	RENT CITY HALL/CELLULAR TOWER	46,482	46,982	46,000	7,500	46,000
100	383000	REIMBURSEMENT FOR DAMAGED PROPERTY	35,535	1,896	7,300	19,990	6,500
100	391275	TRANSFER FROM HOTEL/MOTEL	205,000	258,241	223,357	-	225,000
100	391280	TRANSFER FROM RENTAL CAR TAX FUND	-	-	250,000	-	-
100	391334	TRANSFER FROM ADMIN IMPACT FEE FUND	117,858	70,000	36,000	-	49,000
100	391335	TRANSFER FROM IMPACT FEE FUND	81,012	-	-	-	-
100	391506	TRANSFER FROM ARPA FUND	-	-	-	-	1,027,000
100	392100	PROCEEDS FROM THE SALE OF G.F.A.	56,158	20,013	31,000	16,098	30,900
100	134201	UNASSIGNED FUND BALANCE	-	-	1,547,018	-	1,959,011
TOTAL BUDGETED REVENUES:			$ 16,735,933	$ 18,026,913	$ 17,163,810	13,129,853	$ 20,359,833

CITY OF CANTON

GENERAL FUND FOR THE YEAR ENDING SEPTEMBER 30, 2022

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
CITY COUNCIL									
100	1110	10	511100	SALARIES & WAGES	$ 72,000	$ 61,500	$ 72,000	$ 36,000	$ 72,000
100	1110	10	512100	GROUP INSURANCE	25,148	15,981	27,238	12,892	38,364
100	1110	10	512200	FICA	4,409	3,794	4,460	2,223	4,460
100	1110	10	512300	MEDICARE	1,031	887	1,040	520	1,040
100	1110	10	512400	RETIREMENT	8,296	8,289	11,290	4,841	10,000
100	1110	10	512700	WORKERS COMP INSURANCE	2,650	2,331	1,937	-	1,937
100	1110	10	521100	ADMINISTRATIVE SERVICES	-		-	-	-
100	1110	10	523100	INSURANCE OTHER THAN W.C.	1,891	2,587	2,825	1,395	2,783
100	1110	10	523200	COMMUNICATIONS	3,050	2,286	3,000	907	2,150
100	1110	10	523400	PRINTING & BINDING	-	475	450	-	450
100	1110	10	523500	TRAVEL	6,915	4,266	7,500	2,357	12,000
100	1110	10	523600	DUES & FEES	-		-	-	-
100	1110	10	523700	EDUCATION & TRAINING	5,627	1,630	4,500	3,865	6,000
100	1110	10	531100	SUPPLIES & MATERIALS	458	513	500	-	500
100	1110	10	531600	SMALL EQUIPMENT	2,730	15,268	-	-	-
				TOTAL FOR CITY COUNCIL:	134,205	119,807	136,740	65,000	151,684

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
CITY CLERK									
100	1130	10	511100	SALARIES & WAGES	54,938	63,907	58,334	29,916	65,986
100	1130	10	511101	SALARIES - HOLIDAY PAY	1,624	1,284	1,284	1,284	1,284
100	1130	10	512100	GROUP INSURANCE	6,281	7,507	8,202	3,857	8,880
100	1130	10	512200	FICA	3,444	3,976	3,620	1,904	4,095
100	1130	10	512300	MEDICARE	805	930	850	445	956
100	1130	10	512400	RETIREMENT	7,065	6,521	9,147	4,044	9,772
100	1130	10	512700	WORKERS COMP INSURANCE	2,262	1,873	1,569	-	1,691
100	1130	10	521200	PROFESSIONAL SERVICES	3,556	5,464	7,000	1,050	7,000
100	1130	10	523100	INSURANCE OTHER THAN W.C.	1,375	6,843	1,838	912	2,489
100	1130	10	523200	COMMUNICATIONS	-		-	-	-
100	1130	10	523300	ADVERTISING	222	-	200	-	200
100	1130	10	523500	TRAVEL	2,470	837	2,250	356	2,250
100	1130	10	523600	DUES & FEES	260	290	350	3,680	4,000
100	1130	10	523700	EDUCATION & TRAINING	1,913	1,359	2,500	3,215	4,000
100	1130	10	531100	SUPPLIES & MATERIALS	594	661	500	105	500
100	1130	10	531300	FOOD SUPPLIES	-		-	-	-
100	1130	10	531600	SMALL EQUIPMENT	-	5,265	1,800	-	-
100	1130	10	531700	OTHER SUPPLIES	333	125	500	440	500
				TOTAL FOR CITY CLERK:	87,142	106,842	99,944	51,208	113,603

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
MAYOR'S OFFICE									
100	1310	10	511100	SALARIES & WAGES	18,000	18,000	18,000	9,000	18,000
100	1310	10	512100	GROUP INSURANCE	2,018	189	263	55	263
100	1310	10	512200	FICA	1,079	1,107	1,120	558	1,120
100	1310	10	512300	MEDICARE	252	259	260	131	260
100	1310	10	512400	RETIREMENT	2,074	2,072	2,822	1,210	2,799
100	1310	10	512700	WORKERS COMP INSURANCE	663	583	484	-	484
100	1310	10	523100	INSURANCE OTHER THAN W.C.	447	584	609	304	557
100	1310	10	523200	COMMUNICATIONS	600	481	600	202	600
100	1310	10	523500	TRAVEL	2,591	328	2,500	534	1,500
100	1310	10	523600	DUES & FEES	-	22	150	-	150
100	1310	10	523700	EDUCATION & TRAINING	1,041	160	2,000	729	1,500
100	1310	10	531100	SUPPLIES & MATERIALS	211	142	250	28	250
100	1310	10	531300	FOOD SUPPLIES	-	-	200	-	200
100	1310	10	531600	SMALL EQUIPMENT	-		-	-	-
				TOTAL FOR MAYOR'S OFFICE:	28,976	23,927	29,258	12,751	27,683

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
CITY MANAGER									
100	1320	10	511100	SALARIES & WAGES	195,531	207,584	205,000	111,538	227,535
100	1320	10	511101	SALARIES - HOLIDAY PAY	2,166	2,484	2,568	2,482	2,568
100	1320	10	512100	GROUP INSURANCE	17,265	20,869	22,444	10,541	24,028
100	1320	10	512200	FICA	10,881	11,388	12,710	5,176	14,112
100	1320	10	512300	MEDICARE	2,775	2,951	2,970	1,608	3,297
100	1320	10	512400	RETIREMENT	24,484	25,069	35,066	15,265	50,697
100	1320	10	512700	WORKERS COMP INSURANCE	6,946	6,618	5,515	-	5,829
100	1320	10	521200	PROFESSIONAL SERVICES	-	-	-	-	-
100	1320	10	522200	REPAIRS & MAINTENANCE	-	-	-	-	-
100	1320	10	523100	INSURANCE OTHER THAN W.C.	4,711	4,831	5,880	2,916	6,941
100	1320	10	523200	COMMUNICATIONS	933	773	1,000	333	850
100	1320	10	523500	TRAVEL	3,411	2,501	4,500	534	4,500
100	1320	10	523600	DUES & FEES	1,294	1,437	1,200	41	2,000
100	1320	10	523700	EDUCATION & TRAINING	3,449	4,483	4,000	907	4,000
100	1320	10	523900	CONTRACT LABOR	-	-	-	-	-
100	1320	10	531100	SUPPLIES & MATERIALS	194	1,133	500	1,550	1,500
100	1320	10	531270	GASOLINE & MOTOR OIL	-	-	-	-	-
100	1320	10	531300	FOOD SUPPLIES	5,400	3,331	6,000	1,650	6,000
100	1320	10	531400	BOOKS & PERIODICALS	-	-	-	-	-
100	1320	10	531600	SMALL EQUIPMENT	153	3,595	1,000	-	1,000
				TOTAL FOR CITY MANAGER:	279,593	299,047	310,353	154,541	354,857

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
ELECTIONS									
100	1400	10	523300	ADVERTISING	55	730	1,000	67	1,000
100	1400	10	571000	INTERGOVERNMENTAL	12,128	13,182	20,000	-	20,000
				TOTAL FOR ELECTIONS:	12,183	13,912	21,000	67	21,000

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
GENERAL ADMINISTRATION									
100	1500	10	511100	SALARIES & WAGES	42,353	59,985	155,000	97,841	206,063
100	1500	10	511101	SALARIES - HOLIDAY PAY	1,083	1,143	3,852	2,423	5,136
100	1500	10	511300	OVERTIME WAGES	8	-	-	-	-
100	1500	10	512100	GROUP INSURANCE	21,487	19,500	24,250	7,649	19,000
100	1500	10	512200	FICA	2,553	3,773	9,610	5,933	12,778
100	1500	10	512300	MEDICARE	597	882	2,250	1,388	2,992
100	1500	10	512400	RETIREMENT	4,845	4,842	24,304	10,927	21,000
100	1500	10	512600	UNEMPLOYMENT	-	-	-	-	-
100	1500	10	512700	WORKERS COMP INSURANCE	1,554	1,419	4,170	-	5,279
100	1500	10	521200	PROFESSIONAL SERVICES	130,159	83,812	115,000	53,743	115,000
100	1500	10	522200	REPAIRS & MAINTENANCE	100	2,097	-	86	-
100	1500	10	522320	RENTAL EQUIPMENT	-	-	500	-	500
100	1500	10	523100	INSURANCE OTHER THAN W.C.	3,085	716	5,712	2,827	5,009
100	1500	10	523200	COMMUNICATIONS	6,836	7,990	6,500	2,520	6,500
100	1500	10	523300	ADVERTISING	1,500	51	250	-	250
100	1500	10	523400	PRINTING & BINDING	3,932	4,529	4,500	703	4,500
100	1500	10	523500	TRAVEL	221	40	100	-	100
100	1500	10	523600	DUES & FEES	29,331	14,490	24,000	11,273	24,000
100	1500	10	523700	EDUCATION & TRAINING	2,298	1,989	1,000	2,387	1,000
100	1500	10	531100	SUPPLIES & MATERIALS	14,472	7,052	6,000	1,153	6,000
100	1500	10	531270	GASOLINE & MOTOR OIL	548	396	500	449	500
100	1500	10	531300	FOOD SUPPLIES	530	883	750	293	750
100	1500	10	531400	BOOKS & PERIODICALS	70	70	100	70	100
100	1500	10	531600	SMALL EQUIPMENT	4,054	-	1,000	-	1,000
100	1500	10	531700	OTHER SUPPLIES	-	-	-	600	-
				TOTAL FOR GENERAL ADMINISTRATION:	271,616	215,659	389,348	202,265	437,457

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
FINANCIAL ADMINISTRATION									
100	1510	15	511100	SALARIES & WAGES	236,086	244,125	172,848	74,146	199,096
100	1510	15	511101	SALARIES - HOLIDAY PAY	3,249	3,822	3,852	2,716	3,852
100	1510	15	512100	GROUP INSURANCE	29,791	32,260	25,344	8,943	26,062
100	1510	15	512200	FICA	13,684	14,118	10,720	4,412	12,348
100	1510	15	512300	MEDICARE	3,201	3,302	2,510	1,032	2,887
100	1510	15	512400	RETIREMENT	26,917	24,675	27,103	11,622	29,485
100	1510	15	512700	WORKERS COMP INSURANCE	8,499	7,118	4,650	-	5,101
100	1510	15	521200	PROFESSIONAL SERVICES	-	-	-	-	-
100	1510	15	523100	INSURANCE OTHER THAN W.C.	5,433	5,029	7,088	3,524	8,022
100	1510	15	523200	COMMUNICATIONS	-	-	-	-	-
100	1510	15	523300	ADVERTISING	2,802	1,863	2,000	337	1,000
100	1510	15	523400	PRINTING & BINDING	-	-	-	-	-
100	1510	15	523500	TRAVEL	867	367	2,000	178	1,000
100	1510	15	523600	DUES & FEES	1,833	2,025	1,000	50	1,000
100	1510	15	523700	EDUCATION & TRAINING	2,339	4,979	3,000	499	2,000
100	1510	15	531100	SUPPLIES/MATERIALS	2,110	1,924	2,500	1,135	2,000
100	1510	15	531600	SMALL EQUIPMENT	422	-	-	-	-
				TOTAL FOR FINANCIAL ADMINISTRATION:	337,233	345,607	264,615	108,594	293,853

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
TECHNOLOGY									
100	1535	85	511100	SALARIES & WAGES	91,094	102,871	101,928	54,182	114,852
100	1535	85	511101	SALARIES - HOLIDAY PAY	1,408	2,482	2,568	2,481	2,568
100	1535	85	511300	OVERTIME WAGES	21	72	-	125	250
100	1535	85	512100	GROUP INSURANCE	7,459	14,955	16,349	7,699	16,800
100	1535	85	512200	FICA	5,633	6,381	6,320	4,066	7,119
100	1535	85	512300	MEDICARE	1,317	1,492	1,480	806	1,669
100	1535	85	512400	RETIREMENT	10,892	11,011	15,982	6,854	17,009
100	1535	85	512600	UNEMPLOYMENT	-	-	-	-	-
100	1535	85	512700	WORKERS COMP INSURANCE	3,496	3,184	2,742	-	2,942
100	1535	85	521200	PROFESSIONAL SERVICES	74,673	85,854	90,000	36,960	105,000
100	1535	85	522320	RENTAL EQUIPMENT	11,798	9,004	10,000	3,767	9,000
100	1535	85	523100	INSURANCE OTHER THAN W.C.	8,286	9,713	8,579	4,258	9,009
100	1535	85	523200	COMMUNICATIONS	4,283	3,397	5,500	798	5,500
100	1535	85	523500	TRAVEL	-	-	-	-	-
100	1535	85	523600	DUES & FEES	107,333	84,785	100,000	127,938	100,000
100	1535	85	523700	EDUCATION & TRAINING	2,573	1,598	2,000	-	2,000
100	1535	85	531100	SUPPLIES & MATERIALS	879	723	2,000	586	2,000
100	1535	85	531600	SMALL EQUIPMENT	51,784	50,656	15,000	12,424	15,000
100	1535	85	542400	CAPITAL OUTLAY - COMPUTERS	25,124	-	50,000	-	50,000
100	1535	85	542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	-	8,221	14,000
				TOTAL FOR TECHNOLOGY:	408,053	388,178	430,448	271,165	474,718
GEOGRAPHIC INFORMATION SYSTEM									
100	1536	85	512400	RETIREMENT	4,121		-	-	-
100	1536	85	512700	WORKERS COMP INSURANCE	1,325		-	-	-
100	1536	85	521200	PROFESSIONAL SERVICES	100,183	106,141	120,000	50,179	140,000
100	1536	85	521300	TECHNICAL SERVICES	-	-	500	-	-
100	1536	85	523100	INSURANCE OTHER THAN W.C.	825	1,208	2,870	1,485	3,280
100	1536	85	523200	COMMUNICATIONS	-	-	500	-	-
100	1536	85	523600	DUES & FEES	34,096	39,719	30,000	-	30,000
100	1536	85	523700	EDUCATION & TRAINING	1,898	-	1,000	-	-
100	1536	85	531100	SUPPLIES & MATERIALS	610	200	500	-	500
100	1536	85	531600	SMALL EQUIPMENT	-	1,052	500	213	500
100	1536	85	542400	CAPITAL OUTLAY - COMPUTERS	-		-	-	-
				TOTAL FOR GIS:	143,058	148,320	155,870	51,877	174,280

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
HUMAN RESOURCES									
100	1540	10	511100	SALARIES & WAGES	87,152	112,860	111,808	60,918	126,941
100	1540	10	511101	SALARIES - HOLIDAY PAY	2,166	2,524	2,568	2,522	2,568
100	1540	10	512100	GROUP INSURANCE	13,420	19,205	20,861	9,841	23,243
100	1540	10	512200	FICA	5,029	6,582	6,930	3,639	7,868
100	1540	10	512300	MEDICARE	1,176	1,539	1,620	851	1,837
100	1540	10	512400	RETIREMENT	10,179	12,901	17,531	7,959	19,016
100	1540	10	512700	WORKERS COMP INSURANCE	3,130	3,496	3,008	-	3,290
100	1540	10	521200	PROFESSIONAL SERVICES	3,410	5,557	4,000	-	4,000
100	1540	10	521300	TECHNICAL SERVICES	-	-	-	-	-
100	1540	10	523100	INSURANCE OTHER THAN W.C.	2,097	2,878	3,171	1,574	4,274
100	1540	10	523200	COMMUNICATIONS	617	508	625	202	625
100	1540	10	523300	ADVERTISING	39	-	200	-	200
100	1540	10	523500	TRAVEL	1,928	529	2,000	1,109	2,500
100	1540	10	523600	DUES & FEES	7,703	7,919	6,500	5,811	8,000
100	1540	10	523700	EDUCATION & TRAINING	7,997	2,290	4,750	1,809	5,000
100	1540	10	531100	SUPPLIES & MATERIALS	3,295	5,288	3,000	1,661	5,000
100	1540	10	531600	SMALL EQUIPMENT	1,379	-	1,500	495	1,500
100	1540	10	542400	CAPITAL OUTLAY - COMPUTERS	-		-	-	-
				TOTAL FOR HUMAN RESOURCES:	150,717	184,076	190,072	98,391	215,862

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
GENERAL GOVERNMENT BUILDINGS									
100	1565	10	511100	SALARIES & WAGES	52,691	77,739	92,000	33,905	71,243
100	1565	10	511101	SALARIES - HOLIDAY PAY	2,383	4,205	4,494	2,534	2,568
100	1565	10	512100	GROUP INSURANCE	14,058	19,041	18,961	8,974	21,616
100	1565	10	512200	FICA	2,892	4,576	5,700	2,039	4,420
100	1565	10	512300	MEDICARE	676	1,070	1,330	477	1,029
100	1565	10	512400	RETIREMENT	-	7,105	14,426	6,186	10,551
100	1565	10	512700	WORKERS COMP INSURANCE	2,102	3,059	2,475	-	1,825
100	1565	10	521300	TECHNICAL SERVICES	-	-	-	-	-
100	1565	10	522200	REPAIRS & MAINTENANCE	54,978	57,596	56,000	13,111	50,000
100	1565	10	523100	INSURANCE OTHER THAN W.C.	3,855	5,313	9,104	3,023	10,532
100	1565	10	523200	COMMUNICATIONS	84,573	125,690	135,000	53,054	135,000
100	1565	10	531100	SUPPLIES & MATERIALS	6,276	19,515	14,000	6,376	14,000
100	1565	10	531220	NATURAL GAS	9,324	13,681	11,016	7,556	11,016
100	1565	10	531230	ELECTRICITY	56,371	104,967	103,530	41,824	103,530
100	1565	10	531600	SMALL EQUIPMENT	124	3,441	500	-	500
100	1565	10	541300	CAPITAL OUTLAY - BUILDINGS	-	6,900	-	-	626,000
100	1565	10	542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	-	-	-
				TOTAL FOR GENERAL GOVERNMENT BLDGS:	290,303	453,898	468,536	179,059	1,063,830
STREET DEPARTMENT BUILDINGS									
100	1565	55	521300	TECHNICAL SERVICES	10	358	350	-	-
100	1565	55	522200	REPAIRS & MAINTENANCE	4,896	5,146	5,000	3,854	6,000
100	1565	55	523100	INSURANCE OTHER THAN W.C.	585	602	735	358	788
100	1565	55	523200	COMMUNICATIONS	9,193	9,076	9,000	1,010	7,000
100	1565	55	531100	SUPPLIES & MATERIALS	-	-	-	120	-
100	1565	55	531210	WATER	-	-	-	-	-
100	1565	55	531230	ELECTRICITY	20,275	18,404	19,380	10,282	20,400
100	1565	55	542100	CAPITAL OUTLAY - M&E	-		-	-	-
				TOTAL FOR STREET DEPARTMENT BLDGS:	34,959	33,586	34,465	15,624	34,188

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
COMMUNICATIONS AND OUTREACH									
100	1570	10	511100	SALARIES & WAGES	128,297	8,313	45,000	14,174	50,254
100	1570	10	511101	SALARIES - HOLIDAY PAY	2,166	1,126	1,284	-	1,284
100	1570	10	511300	OVERTIME WAGES	-	-	-	4	-
100	1570	10	512100	GROUP INSURANCE	13,536	(475)	7,703	65	315
100	1570	10	512200	FICA	7,566	558	2,790	876	3,118
100	1570	10	512300	MEDICARE	1,769	131	650	205	725
100	1570	10	512400	RETIREMENT	19,370	9,803	7,056	2,522	7,442
100	1570	10	512600	UNEMPLOYMENT	-	-	-	-	-
100	1570	10	512700	WORKERS COMP INSURANCE	5,735	2,789	1,211	-	1,287
100	1570	10	521200	PROFESSIONAL SERVICES	-	-	-	-	75,000
100	1570	10	521300	TECHNICAL SERVICES	-	-	-	-	-
100	1570	10	523100	INSURANCE OTHER THAN W.C.	2,751	3,381	3,864	1,914	1,124
100	1570	10	523200	COMMUNICATIONS	1,523	1,890	750	4,128	800
100	1570	10	523300	ADVERTISING	-	-	-	-	500
100	1570	10	523400	PRINTING & BINDING	-	-	-	-	-
100	1570	10	523500	TRAVEL	422	-	-	-	-
100	1570	10	523600	DUES & FEES	-	-	-	-	6,000
100	1570	10	523700	EDUCATION & TRAINING	-	-	-	-	-
100	1570	10	523900	CONTRACT LABOR	-	-	-	-	-
100	1570	10	531100	SUPPLIES & MATERIALS	23	19,948	-	209	600
100	1570	10	531300	FOOD SUPPLIES	57	-	350	-	100
100	1570	10	531400	BOOKS & PERIODICALS	70	-	80	-	-
100	1570	10	531600	SMALL EQUIPMENT	108	628	1,500	2,805	1,500
100	1570	10	572000	PAYMENTS TO OTHER AGENCIES	-		-	-	155,000
				TOTAL FOR COMMUNICATIONS AND OUTREACH:	183,393	48,092	72,238	26,902	305,049

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
MUNICIPAL COURT									
100	2650	15	511100	SALARIES & WAGES	129,469	155,588	187,173	68,244	197,325
100	2650	15	511101	SALARIES - HOLIDAY PAY	3,573	5,585	6,778	3,615	6,778
100	2650	15	511200	SALARIES - TEMPORARY	-	-	-	-	45,000
100	2650	15	511300	OVERTIME WAGES	11	23	-	10	-
100	2650	15	512100	GROUP INSURANCE	18,139	18,841	23,584	9,276	29,720
100	2650	15	512200	FICA	7,836	9,552	11,600	4,230	15,023
100	2650	15	512300	MEDICARE	1,833	2,234	2,710	989	3,509
100	2650	15	512400	RETIREMENT	16,774	18,948	29,349	12,586	29,223
100	2650	15	512700	WORKERS COMP INSURANCE	5,186	5,536	6,435	-	6,455
100	2650	15	521200	PROFESSIONAL SERVICES	124,252	103,224	120,000	53,473	120,000
100	2650	15	522320	RENTAL EQUIPMENT	-	-	-	-	-
100	2650	15	523100	INSURANCE OTHER THAN W.C.	5,776	6,742	6,752	3,345	7,707
100	2650	15	523200	COMMUNICATIONS	1,961	-	1,000	-	-
100	2650	15	523300	ADVERTISING	-	-	150	-	150
100	2650	15	523400	PRINTING & BINDING	1,786	1,268	1,000	466	1,500
100	2650	15	523500	TRAVEL	658	413	1,500	(113)	1,500
100	2650	15	523600	DUES & FEES	840	658	1,000	442	1,000
100	2650	15	523700	EDUCATION & TRAINING	975	1,375	3,500	270	3,500
100	2650	15	531100	SUPPLIES & MATERIALS	707	1,331	1,000	642	1,500
100	2650	15	531300	FOOD SUPPLIES	336	58	400	41	500
100	2650	15	531600	SMALL EQUIPMENT	1,012	516	2,000	258	3,000
				TOTAL FOR MUNICIPAL COURT:	321,124	331,892	405,931	157,774	473,390

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
POLICE ADMINISTRATION									
100	3210	20	511100	SALARIES & WAGES	581,165	585,043	572,106	297,087	694,343
100	3210	20	511101	SALARIES - HOLIDAY PAY	9,746	9,913	11,556	11,106	12,840
100	3210	20	511102	SALARIES - SPECIAL EVENTS	7,542	7,560	6,000	6,563	7,542
100	3210	20	511300	OVERTIME WAGES	9,776	6,558	10,000	3,994	10,721
100	3210	20	512100	GROUP INSURANCE	72,516	45,085	99,372	35,996	91,816
100	3210	20	512200	FICA	35,393	20,079	35,471	18,942	43,049
100	3210	20	512300	MEDICARE	8,278	4,696	8,296	4,430	10,068
100	3210	20	512400	RETIREMENT	56,341	66,499	89,706	39,602	99,867
100	3210	20	512600	UNEMPLOYMENT	-	-	-	-	-
100	3210	20	512700	WORKERS COMP INSURANCE	17,410	18,481	15,390	-	17,276
100	3210	20	521200	PROFESSIONAL SERVICES	11,046	5,855	8,000	2,678	10,040
100	3210	20	521300	TECHNICAL SERVICES	-	-	-	-	-
100	3210	20	522200	REPAIRS & MAINTENANCE	29,355	7,575	20,000	4,343	20,748
100	3210	20	522320	RENTAL EQUIPMENT	938	886	1,000	443	1,886
100	3210	20	523100	INSURANCE OTHER THAN W.C.	20,802	25,844	23,919	11,861	22,817
100	3210	20	523200	COMMUNICATIONS	45,754	4,453	12,000	2,196	6,529
100	3210	20	523300	ADVERTISING	2,285	1,125	500	-	1,000
100	3210	20	523400	PRINTING & BINDING	3,575	4,160	4,350	747	6,500
100	3210	20	523500	TRAVEL	19,862	3,006	6,300	610	8,546
100	3210	20	523600	DUES & FEES	113,112	95,914	146,458	77,690	125,424
100	3210	20	523700	EDUCATION & TRAINING	26,058	3,313	16,265	2,177	11,160
100	3210	20	523900	CONTRACT LABOR	-	-	-	-	-
100	3210	20	531100	SUPPLIES & MATERIALS	12,409	8,947	24,470	6,795	19,010
100	3210	20	531270	GASOLINE & MOTOR OIL	9,737	7,442	11,214	3,239	11,214
100	3210	20	531300	SUPPLIES - FOOD	29	-		-	
100	3210	20	531400	BOOKS & PERIODICALS	106	-	265	-	318
100	3210	20	531600	SMALL EQUIPMENT	6,109	6,311	13,000	1,240	8,900
100	3210	20	531700	OTHER SUPPLIES	38,921	44,511	43,688	19,631	55,458
100	3210	20	542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	-	-	-
100	3210	20	542200	CAPITAL OUTLAY - VEHICLES	-	-	-	7,207	-
100	3210	20	579000	CONTINGENCIES	-	-	-	-	-
				TOTAL FOR POLICE ADMINISTRATION:	1,138,265	983,256	1,179,326	558,577	1,297,072

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
PATROLS									
100	3223	20	511100	SALARIES & WAGES	1,556,482	1,774,201	1,736,763	811,150	1,688,580
100	3223	20	511101	SALARIES - HOLIDAY PAY	35,734	41,106	46,940	40,414	43,656
100	3223	20	511102	SALARIES - SPECIAL EVENTS	59,206	56,401	60,000	43,899	75,000
100	3223	20	511300	OVERTIME WAGES	118,741	76,722	152,000	84,742	152,000
100	3223	20	512100	GROUP INSURANCE	218,499	131,733	308,675	136,210	342,036
100	3223	20	512200	FICA	103,964	58,894	107,679	58,086	104,692
100	3223	20	512300	MEDICARE	24,314	13,774	25,183	13,585	24,484
100	3223	20	512400	RETIREMENT	197,500	191,483	265,739	121,254	250,071
100	3223	20	512600	UNEMPLOYMENT	-	-	-	-	-
100	3223	20	512700	WORKERS COMP INSURANCE	61,596	54,029	45,589	-	43,260
100	3223	20	521200	PROFESSIONAL SERVICES	-	-	-	-	-
100	3223	20	521300	TECHNICAL SERVICES	-	17,900	-	11,793	
100	3223	20	522200	REPAIRS & MAINTENANCE	87,683	82,211	81,531	36,246	96,535
100	3223	20	523100	INSURANCE OTHER THAN W.C.	51,059	69,731	60,008	29,768	63,977
100	3223	20	523200	COMMUNICATIONS	-	35,177	30,095	14,048	30,594
100	3223	20	523400	PRINTING & BINDING	1,529	1,050	1,800	1,058	2,225
100	3223	20	523500	TRAVEL	(50)	1,470	5,500	1,059	6,250
100	3223	20	523600	DUES & FEES	-	-	8,964	110	747
100	3223	20	523700	EDUCATION & TRAINING	-	6,341	3,472	1,106	31,132
100	3223	20	531100	SUPPLIES & MATERIALS	4,023	4,789	5,200	1,478	4,000
100	3223	20	531270	GASOLINE & MOTOR OIL	106,455	88,819	103,241	37,222	103,241
100	3223	20	531600	SMALL EQUIPMENT	59,938	25,057	26,682	8,794	31,277
100	3223	20	531700	OTHER SUPPLIES	32,286	26,123	30,300	17,692	41,994
100	3223	20	542200	CAPITAL OUTLAY - VEHICLES	102,347	154,957	110,000	-	150,000
100	3223	20	542400	CAPITAL OUTLAY - COMPUTERS	5,256	6,941	14,555	14,555	18,000
100	3223	20	542500	CAPITAL OUTLAY - OTHER EQUIPMENT	29,169	-	-	-	37,000
				TOTAL FOR PATROLS:	2,855,731	2,918,909	3,229,916	1,484,269	3,340,751

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
SUPPORT SERVICES									
100	3230	20	511100	SALARIES & WAGES	627,192	775,431	661,990	374,360	804,995
100	3230	20	511101	SALARIES - HOLIDAY PAY	14,077	17,074	18,976	18,413	20,544
100	3230	20	511102	SALARIES - SPECIAL EVENTS	17,560	13,650	17,000	11,907	18,500
100	3230	20	511300	OVERTIME WAGES	18,951	15,192	18,000	14,459	22,000
100	3230	20	512100	GROUP INSURANCE	90,107	69,446	113,687	56,462	146,549
100	3230	20	512200	FICA	40,079	29,486	41,043	25,141	49,910
100	3230	20	512300	MEDICARE	9,373	6,896	9,599	5,880	11,673
100	3230	20	512400	RETIREMENT	76,590	74,670	100,978	46,810	119,216
100	3230	20	512700	WORKERS COMP INSURANCE	23,304	20,625	17,323	-	20,623
100	3230	20	521200	PROFESSIONAL SERVICES	43	410	800	5	800
100	3230	20	521300	TECHNICAL SERVICES	585	855	2,220	-	2,155
100	3230	20	522200	REPAIRS & MAINTENANCE	9,889	22,011	19,800	3,038	20,335
100	3230	20	522320	RENTAL EQUIPMENT	-	-	886	-	886
100	3230	20	523100	INSURANCE OTHER THAN W.C.	16,745	6,559	21,431	10,626	26,177
100	3230	20	523200	COMMUNICATIONS	-	12,194	11,270	5,721	9,448
100	3230	20	523300	ADVERTISING	-	-	-	-	-
100	3230	20	523400	PRINTING & BINDING	2,613	4,645	6,800	1,233	4,400
100	3230	20	523500	TRAVEL	-	5,141	6,970	-	12,255
100	3230	20	523600	DUES & FEES	-	92	70	-	988
100	3230	20	523700	EDUCATION & TRAINING	-	9,920	4,010	4,796	20,675
100	3230	20	531100	SUPPLIES & MATERIALS	12,134	11,511	12,500	5,003	12,300
100	3230	20	531110	SUPPLIES & MATERIALS (EVIDENCE RO	11,470	3,103	5,217	576	5,217
100	3230	20	531120	SUPPLIES & MATERIALS (PEPI)	-	-	-	-	-
100	3230	20	531270	GASOLINE & MOTOR OIL	19,886	18,423	18,229	7,143	20,800
100	3230	20	531300	SUPPLIES - FOOD	-	-	-	114	-
100	3230	20	531600	SMALL EQUIPMENT	8,407	6,984	5,450	-	12,710
100	3230	20	531700	OTHER SUPPLIES	5,263	4,310	10,800	3,699	17,800
100	3230	20	542100	CAPITAL OUTLAY - M&E	-	-	-	-	-
100	3230	20	542200	CAPITAL OUTLAY - VEHICLES	15,456	30,599	-	-	50,000
				TOTAL FOR SUPPORT SERVICES:	1,019,724	1,159,227	1,125,049	595,386	1,430,956

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
POLICE EXPLORERS									
100	3290	20	522320	RENTAL EQUIPMENT	-	-	1,000	-	1,000
100	3290	20	523300	ADVERTISING	-	-	-	-	-
100	3290	20	523500	TRAVEL	3,722	4,764	5,000	-	5,000
100	3290	20	523600	DUES & FEES	1,436	847	1,000	-	1,000
100	3290	20	523700	EDUCATION & TRAINING	1,478	3,345	3,000	-	3,000
100	3290	20	531100	SUPPLIES & MATERIALS	2,104	330	2,500	-	2,500
100	3290	20	531270	GASOLINE & MOTOR OIL	-	245	500	-	500
100	3290	20	531300	FOOD SUPPLIES	1,641	920	3,000	-	3,000
100	3290	20	531600	SMALL EQUIPMENT	-	-	1,000	-	1,000
100	3290	20	531700	OTHER SUPPLIES	2,413	1,297	1,500	-	1,500
100	3290	20	540000	CAPITAL OUTLAY	-	-	-	-	-
100	3290	20	572000	PAYMENTS TO OTHERS(RADKIDS)	-	-	-	-	-
100	3290	20	573000	PAYMENTS TO OTHERS(SHOP W/ A CO	-	-	-	-	-
				TOTAL FOR POLICE CODE ENFORCEMENT:	12,794	11,748	18,500	-	18,500
				TOTAL FOR POLICE DEPARTMENT	5,168,940	5,073,140	5,552,791	2,638,232	6,087,279
					6.44%	-1.85%			

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
STREETS ADMIN									
100	4210	55	511100	SALARIES & WAGES	105,099	118,905	115,988	73,007	165,072
100	4210	55	511101	SALARIES - HOLIDAY PAY	2,166	2,470	2,568	2,802	3,852
100	4210	55	511300	OVERTIME WAGES	1,276	2,112	-	937	-
100	4210	55	512100	GROUP INSURANCE	19,985	26,303	28,198	13,636	35,970
100	4210	55	512200	FICA	6,056	6,814	7,190	4,325	10,240
100	4210	55	512300	MEDICARE	1,416	1,594	1,680	1,011	2,400
100	4210	55	512400	RETIREMENT	13,326	13,349	18,187	8,474	24,446
100	4210	55	512600	UNEMPLOYMENT	-	-	-	-	-
100	4210	55	512700	WORKERS COMP INSURANCE	3,838	3,476	3,120	-	4,229
100	4210	55	522200	REPAIRS & MAINTENANCE	1,331	1,523	1,000	188	1,000
100	4210	55	522320	RENTAL EQUIPMENT	-	-	-	-	-
100	4210	55	523100	INSURANCE OTHER THAN W.C.	3,266	3,241	3,665	1,825	4,484
100	4210	55	523200	COMMUNICATIONS	1,764	2,041	1,700	823	1,700
100	4210	55	523400	PRINTING & BINDING	985	823	750	-	500
100	4210	55	523500	TRAVEL	2,201	571	3,200	-	3,200
100	4210	55	523600	DUES & FEES	1,079	1,862	500	58	500
100	4210	55	523700	EDUCATION & TRAINING	4,274	1,244	3,000	605	4,000
100	4210	55	523850	CONTRACT LABOR	-	-	-	-	-
100	4210	55	531100	SUPPLIES & MATERIALS	2,795	3,396	3,000	6,483	3,000
100	4210	55	531270	GASOLINE & MOTOR OIL	3,316	3,394	3,200	1,074	3,200
100	4210	55	531600	SMALL EQUIPMENT	-	-	-	-	9,000
100	4210	55	542200	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-
				TOTAL FOR STREETS:	174,173	193,118	196,946	115,248	276,793

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
STREETS									
100	4221	55	511100	SALARIES & WAGES	299,534	376,272	347,208	169,251	430,118
100	4221	55	511101	SALARIES - HOLIDAY PAY	10,828	11,189	12,840	13,553	15,408
100	4221	55	511102	SALARIES - SPECIAL EVENTS	399	1,134	-	-	-
100	4221	55	511300	OVERTIME WAGES	16,655	19,416	10,000	8,186	15,000
100	4221	55	512100	GROUP INSURANCE	60,319	74,225	77,758	32,307	84,716
100	4221	55	512200	FICA	19,101	24,352	21,530	11,611	26,670
100	4221	55	512300	MEDICARE	4,467	5,695	5,030	2,687	6,240
100	4221	55	512400	RETIREMENT	43,081	40,780	54,442	24,234	54,371
100	4221	55	512600	UNEMPLOYMENT	-	-	-	-	-
100	4221	55	512700	WORKERS COMP INSURANCE	12,932	11,260	9,340	-	9,406
100	4221	55	521200	PROFESSIONAL SERVICES	1,683	1,942	2,500	35	2,500
100	4221	55	521300	TECHNICAL SERVICES	-	-	-	-	-
100	4221	55	522200	REPAIRS & MAINTENANCE	66,839	63,445	54,500	26,894	54,000
100	4221	55	522210	INFRASTRUCTURE REPAIRS & MAINT.	-	-	-	-	-
100	4221	55	522320	RENTAL EQUIPMENT	-	245	2,000	-	1,000
100	4221	55	523100	INSURANCE OTHER THAN W.C.	16,279	18,626	14,364	7,120	18,428
100	4221	55	523200	COMMUNICATIONS	6,028	5,783	5,500	2,556	5,500
100	4221	55	523300	ADVERTISING	-	-	-	-	-
100	4221	55	523400	PRINTING & BINDING	-	-	-	-	-
100	4221	55	523500	TRAVEL	1,619	1,855	2,700	-	2,000
100	4221	55	523600	DUES & FEES	90	-	-	-	-
100	4221	55	523700	EDUCATION & TRAINING	8,619	7,443	6,000	752	5,000
100	4221	55	523900	CONTRACT LABOR	49,931	56,097	60,000	14,581	95,000
100	4221	55	531100	SUPPLIES & MATERIALS	24,192	21,890	18,000	16,348	25,000
100	4221	55	531270	GASOLINE & MOTOR OIL	21,504	23,272	20,000	9,636	20,000
100	4221	55	531300	FOOD SUPPLIES	255	514	500	109	500
100	4221	55	531600	SMALL EQUIPMENT	7,857	6,362	6,000	280	6,000
100	4221	55	531700	OTHER SUPPLIES	10,922	10,293	11,000	5,242	11,000
100	4221	55	541400	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	7,582	-
100	4221	55	542100	CAPITAL OUTLAY - M&E	-	-	25,670	5,312	30,000
100	4221	55	542200	CAPITAL OUTLAY - VEHICLES	-	-	-	18,391	40,000
100	4221	55	542300	CAPITAL OUTLAY - F&F	-	11,965	-	-	
				TOTAL FOR STREETS:	683,134	794,055	766,882	376,667	957,857

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
STREET LIGHTS									
100	4260	55	522210	INFRASTRUCTURE REPAIRS & MAINT.	3,890	3,863	5,000	1,446	80,000
100	4260	55	531230	ELECTRICITY	542,313	560,302	561,000	239,360	510,000
				TOTAL FOR STREET LIGHTS:	546,203	564,165	566,000	240,806	590,000
TRAFFIC ENGINEERING									
100	4270	55	511100	SALARIES & WAGES	58,767	60,415	59,751	30,034	62,739
100	4270	55	511101	SALARIES - HOLIDAY PAY	1,083	1,196	1,284	1,195	1,284
100	4270	55	511300	OVERTIME WAGES	502	-	-	-	-
100	4270	55	512100	GROUP INSURANCE	10,394	11,579	12,683	5,990	14,377
100	4270	55	512200	FICA	3,365	3,407	3,700	1,726	3,885
100	4270	55	512300	MEDICARE	787	797	870	404	913
100	4270	55	512400	RETIREMENT	6,731	6,680	9,369	4,018	9,291
100	4270	55	512700	WORKERS COMP INSURANCE	2,148	1,936	1,607	-	1,607
100	4270	55	522200	REPAIRS & MAINTENANCE	6,052	7,299	4,000	1,046	5,800
100	4270	55	522210	INFRASTRUCTURE REPAIRS & MAINT.	2,853	-	-	-	-
100	4270	55	523100	INSURANCE OTHER THAN W.C.	3,301	3,579	2,457	1,217	2,741
100	4270	55	523200	COMMUNICATIONS	617	921	700	427	700
100	4270	55	523700	EDUCATION & TRAINING	880	70	500	150	500
100	4270	55	531100	SUPPLIES & MATERIALS	323	425	1,000	46	500
100	4270	55	531230	ELECTRICITY	11,767	11,315	11,000	4,472	11,000
100	4270	55	531270	GASOLINE & MOTOR OIL	6,616	5,323	5,000	1,689	5,000
100	4270	55	531600	SMALL EQUIPMENT	622	3,087	500	61	500
100	4270	55	531700	OTHER SUPPLIES	-	-	500	135	500
100	4270	55	542200	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-
				TOTAL FOR TRAFFIC ENGINEERING:	116,808	118,029	114,921	52,610	121,337

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
THEATER									
100	6180	45	511100	SALARIES & WAGES	42,392	50,028	48,375	26,310	67,728
100	6180	45	511101	SALARIES - HOLIDAY PAY	1,408	1,573	1,926	1,572	2,568
100	6180	45	511300	OVERTIME WAGES	-	-	-	-	-
100	6180	45	512100	GROUP INSURANCE	4,676	13,351	10,906	5,157	12,984
100	6180	45	512200	FICA	2,503	2,674	3,000	1,509	4,200
100	6180	45	512300	MEDICARE	585	625	700	353	987
100	6180	45	512400	RETIREMENT	5,299	4,951	7,585	3,253	10,030
100	6180	45	512600	UNEMPLOYMENT	-	-	-	-	-
100	6180	45	512700	WORKERS COMP INSURANCE	1,691	1,498	1,301	-	1,735
100	6180	45	522200	REPAIRS & MAINTENANCE	9,632	13,951	15,000	5,309	15,000
100	6180	45	523100	INSURANCE OTHER THAN W.C.	1,719	2,410	2,205	1,091	2,772
100	6180	45	523200	COMMUNICATIONS	2,587	2,273	2,400	916	2,400
100	6180	45	523300	ADVERTISING	3,481	516	5,000	516	5,000
100	6180	45	523400	PRINTING & BINDING	-	-	-	42	-
100	6180	45	523500	TRAVEL	216	819	1,500	16	1,500
100	6180	45	523600	DUES & FEES	3,844	4,432	10,000	128	10,000
100	6180	45	523850	CONTRACT LABOR	-	-	3,000	-	3,000
100	6180	45	531100	SUPPLIES & MATERIALS	6,254	5,160	8,000	94	8,000
100	6180	45	531220	NATURAL GAS	2,247	1,907	3,000	896	3,000
100	6180	45	531230	ELECTRICITY	11,069	11,382	12,000	4,480	12,000
100	6180	45	531300	FOOD SUPPLIES	2,159	-	1,000	52	500
100	6180	45	531500	SUPPLIES & INVENTORY FOR RESALE	2,642	1,494	10,000	-	10,000
100	6180	45	531600	SMALL EQUIPMENT	209	-	3,500	-	-
100	6180	45	541300	CAPITAL OUTLAY - BUILDING & IMPRO'	-	-	-	-	-
100	6180	45	542500	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	-	-	-
				TOTAL FOR THEATER:	104,613	119,044	150,398	51,694	173,404

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
PARKS & RECREATION									
100	6220	45	511100	SALARIES & WAGES	238,129	157,645	227,613	112,833	291,378
100	6220	45	511101	SALARIES - HOLIDAY PAY	6,497	6,222	7,704	6,184	10,272
100	6220	45	511102	SALARIES - SPECIAL EVENTS	268	-	-	-	-
100	6220	45	511300	OVERTIME WAGES	4,628	858	-	2,516	-
100	6220	45	512100	GROUP INSURANCE	40,612	31,420	52,033	26,706	63,797
100	6220	45	512200	FICA	14,743	9,562	14,110	7,017	18,069
100	6220	45	512300	MEDICARE	3,448	2,236	3,300	1,641	4,221
100	6220	45	512400	RETIREMENT	26,258	26,391	35,690	15,812	33,824
100	6220	45	512600	UNEMPLOYMENT	-	-	-	-	-
100	6220	45	512700	WORKERS COMP INSURANCE	8,157	7,326	6,123	-	5,851
100	6220	45	521200	PROFESSIONAL SERVICES	55	-	-	-	-
100	6220	45	522200	REPAIRS & MAINTENANCE	27,433	36,011	28,000	6,116	30,000
100	6220	45	522210	INFRASTRUCTURE REPAIRS & MAINT.	-	-	-	-	40,000
100	6220	45	522220	REPAIRS & MAINTENANCE-RESERVOIR	-	-	-	-	-
100	6220	45	522320	RENTAL EQUIPMENT	771	319	1,500	-	2,500
100	6220	45	523100	INSURANCE OTHER THAN W.C.	9,215	9,976	11,445	5,671	8,516
100	6220	45	523200	COMMUNICATIONS	1,881	1,616	2,000	1,237	2,000
100	6220	45	523500	TRAVEL	350	1,756	5,000	-	5,000
100	6220	45	523600	DUES & FEES	219	65	500	-	500
100	6220	45	523700	EDUCATION & TRAINING	985	7,410	10,000	142	10,000
100	6220	45	523850	CONTRACT LABOR	-	-	-	-	-
100	6220	45	531100	SUPPLIES & MATERIALS	14,807	18,474	25,000	10,656	30,000
100	6220	45	531220	NATURAL GAS	390	411	450	175	450
100	6220	45	531230	ELECTRICITY	35,572	32,392	36,000	13,838	36,000
100	6220	45	531270	GASOLINE & MOTOR OIL	18,361	13,092	18,000	4,598	15,000
100	6220	45	531300	FOOD SUPPLIES	-	-	-	-	-
100	6220	45	531500	SUPPLIES & INVENTORY FOR RESALE	5,371	55	-	-	-
100	6220	45	531600	SMALL EQUIPMENT	4,156	2,497	7,800	1,806	8,000
100	6220	45	531700	OTHER SUPPLIES	870	1,214	1,000	198	1,000
100	6220	45	541100	CAPITAL OUTLAY - SITE	81,012	115,000		-	
100	6220	45	541200	CAPITAL OUTLAY - SITE IMPROVEMENT	-	22,524	23,000	-	-
100	6220	45	541300	CAPITAL OUTLAY - BUILDINGS	-	-	-	-	-
100	6220	45	542100	CAPITAL OUTLAY - M&E	-	-	54,000	8,451	-
100	6220	45	542200	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-
				TOTAL FOR PARKS & RECREATION:	544,188	504,472	570,268	225,597	616,378

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
BUILDING AND SAFETY SERVICES									
100	7220	30	511100	SALARIES & WAGES	523,967	562,571	598,380	295,866	647,441
100	7220	30	511101	SALARIES - HOLIDAY PAY	10,287	13,395	15,408	14,874	15,408
100	7220	30	511200	SALARIES - TEMPORARY	-	-	-	-	-
100	7220	30	511300	OVERTIME WAGES	2,886	6,827	6,000	68	1,000
100	7220	30	512100	GROUP INSURANCE	53,978	63,054	81,684	34,852	91,327
100	7220	30	512200	FICA	32,019	34,509	37,100	18,378	40,142
100	7220	30	512300	MEDICARE	7,489	8,070	8,680	4,281	9,387
100	7220	30	512400	RETIREMENT	60,960	63,684	93,826	40,844	95,883
100	7220	30	512600	UNEMPLOYMENT	-	-	-	-	-
100	7220	30	512700	WORKERS COMP INSURANCE	19,443	18,377	16,096	-	16,587
100	7220	30	521200	PROFESSIONAL SERVICES	70	-	250	-	250
100	7220	30	522200	REPAIRS & MAINTENANCE	2,750	2,750	6,000	809	3,000
100	7220	30	522320	RENTAL EQUIPMENT	-	-	-	-	-
100	7220	30	523100	INSURANCE OTHER THAN W.C.	12,687	18,490	17,787	8,820	25,652
100	7220	30	523200	COMMUNICATIONS	46,674	54,913	65,500	13,737	60,000
100	7220	30	523400	PRINTING & BINDING	2,980	3,148	2,000	821	2,000
100	7220	30	523500	TRAVEL	4,113	28	5,500	1,044	5,000
100	7220	30	523600	DUES & FEES	22,702	26,183	23,000	3,112	23,000
100	7220	30	523700	EDUCATION & TRAINING	3,594	4,042	8,500	4,008	8,000
100	7220	30	531100	SUPPLIES & MATERIALS	800	1,764	4,000	1,703	2,000
100	7220	30	531270	GASOLINE & MOTOR OIL	6,544	5,504	10,000	2,915	8,000
100	7220	30	531300	FOOD SUPPLIES	311	902	1,000	144	1,000
100	7220	30	531400	BOOKS & PERIODICALS	1,346	5,552	1,750	384	1,000
100	7220	30	531600	SMALL EQUIPMENT	4,823	4,220	5,500	1,645	3,500
100	7220	30	531700	OTHER SUPPLIES	-	-	-	-	-
100	7220	30	542200	CAPITAL OUTLAY - VEHICLES	25,911	-	-	-	25,000
100	7220	30	542400	CAPITAL OUTLAY - COMPUTERS	-	5,615	3,500	-	3,600
				TOTAL FOR BUILDING & SAFETY SERVICES:	846,334	903,598	1,011,461	448,305	1,088,177

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
PLANNING AND ZONING									
100	7410	40	511100	SALARIES & WAGES	322,315	335,588	331,876	172,379	458,311
100	7410	40	511101	SALARIES - HOLIDAY PAY	5,414	5,939	6,420	5,934	8,988
100	7410	40	512100	GROUP INSURANCE	36,040	41,698	45,594	21,435	65,993
100	7410	40	512200	FICA	19,787	20,566	20,580	10,751	28,412
100	7410	40	512300	MEDICARE	4,628	4,810	4,810	2,514	6,641
100	7410	40	512400	RETIREMENT	38,277	39,291	52,038	23,416	52,277
100	7410	40	512600	UNEMPLOYMENT	-	-	-	-	-
100	7410	40	512700	WORKERS COMP INSURANCE	11,584	10,698	8,927	-	9,043
100	7410	40	521100	ADMINISTRATIVE SERVICES	7,950	8,300	16,000	2,300	8,400
100	7410	40	521200	PROFESSIONAL SERVICES	-	152,828	86,500	19,100	107,750
100	7410	40	522200	REPAIRS & MAINTENANCE	627	854	2,500	421	2,500
100	7410	40	523100	INSURANCE OTHER THAN W.C.	5,501	10,075	10,700	5,313	16,233
100	7410	40	523200	COMMUNICATIONS	1,441	1,484	1,500	609	2,250
100	7410	40	523300	ADVERTISING	6,118	12,976	16,000	4,875	12,500
100	7410	40	523400	PRINTING & BINDING	1,894	1,338	2,500	2,126	2,500
100	7410	40	523500	TRAVEL	9,795	2,828	9,825	196	10,000
100	7410	40	523600	DUES & FEES	23,749	25,133	15,000	3,044	25,500
100	7410	40	523700	EDUCATION & TRAINING	7,825	3,561	22,275	1,010	12,000
100	7410	40	531100	SUPPLIES & MATERIALS	3,286	3,517	4,000	799	4,000
100	7410	40	531270	GASOLINE & MOTOR OIL	2,935	2,622	3,000	861	3,000
100	7410	40	531300	FOOD SUPPLIES	-	-	600	-	-
100	7410	40	531400	BOOKS & PERIODICALS	-	-	-	-	-
100	7410	40	531600	SMALL EQUIPMENT	-	8,272	500	276	1,250
100	7410	40	541300	CAPITAL OUTLAY - BUILDING	-	-	-	-	-
100	7410	40	542400	CAPITAL OUTLAY - COMPUTERS	-	6,941	4,500	934	5,100
				TOTAL FOR PLANNING AND ZONING:	509,166	699,319	665,645	278,293	842,648

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
ECONOMIC DEVELOPMENT AND TOURISM									
100	7510	35	511100	SALARIES & WAGES	-	-	-	-	65,000
100	7510	35	511101	SALARIES - HOLIDAY PAY	-	-	-	-	1,284
100	7510	35	512100	GROUP INSURANCE	-	-	-	-	8,742
100	7510	35	512200	FICA	-	-	-	-	4,032
100	7510	35	512300	MEDICARE	-	-	-	-	945
100	7510	35	512400	RETIREMENT	-	-	-	-	9,626
100	7510	35	512700	WORKERS COMP INSURANCE	-	-	-	-	1,665
100	7510	35	521200	PROFESSIONAL SERVICES	-	-	-	-	25,000
100	7510	35	523100	INSURANCE OTHER THAN W.C.	-	-	-	-	-
100	7510	35	523200	COMMUNICATIONS	-	-	-	-	1,000
100	7510	35	523300	ADVERTISING	-	-	-	-	3,000
100	7510	35	523400	PRINTING & BINDING	-	-	-	-	1,000
100	7510	35	523500	TRAVEL	-	-	-	-	1,500
100	7510	35	523600	DUES & FEES	-	-	-	-	6,500
100	7510	35	523700	EDUCATION & TRAINING	-	-	-	-	1,000
100	7510	35	523850	CONTRACT LABOR	-	-	-	-	-
100	7510	35	531100	SUPPLIES & MATERIALS	-	-	-	-	500
100	7510	35	531300	FOOD SUPPLIES	-	-	-	-	500
100	7510	35	531400	BOOKS & PERIODICALS	-	-	-	-	-
100	7510	35	531600	SMALL EQUIPMENT	-	-	-	-	1,500
100	7510	35	572000	PAYMENTS TO OTHER AGENCIES	-	-	-	-	55,000
			TOTAL FOR ECONOMIC DEVELOPMENT ADMIN:		-	-	-	-	187,794

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
DOWNTOWN DEVELOPMENT/MAINSTREET									
100	7550	35	511100	SALARIES & WAGES	-	63,331	65,000	32,550	68,250
100	7550	35	511101	SALARIES - HOLIDAY PAY	-	1,233	1,284	1,232	1,284
100	7550	35	512100	GROUP INSURANCE	-	1,682	735	300	735
100	7550	35	512200	FICA	-	3,979	4,030	2,086	4,232
100	7550	35	512300	MEDICARE	-	931	940	488	987
100	7550	35	512400	RETIREMENT	-	6,678	10,192	4,371	10,108
100	7550	35	512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-
100	7550	35	512700	WORKERS COMP INSURANCE	-	1,873	1,749	-	1,749
100	7550	35	522320	RENTAL EQUIPMENT/VEHICLES	-	-	-	-	-
100	7550	35	523100	INSURANCE OTHER THAN W.C.	-	-	-	-	1,950
100	7550	35	523200	COMMUNICATIONS	-	994	900	403	1,250
100	7550	35	523300	ADVERTISING	-	-	-	-	-
100	7550	35	523400	PRINTING & BINDING	-	-	500	196	750
100	7550	35	523500	TRAVEL	-	282	750	-	2,500
100	7550	35	523600	DUES & FEES	-	477	-	200	1,000
100	7550	35	523700	EDUCATION & TRAINING	-	3,207	500	(365)	1,250
100	7550	35	523900	CONTRACT LABOR	-	-	-	-	-
100	7550	35	531100	GENERAL SUPPLIES & MATERIALS	28	3,239	2,000	408	2,500
100	7550	35	531300	FOOD	-	99	500	60	750
				TOTAL FOR MAIN STREET:	28	88,005	89,080	41,929	99,295

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
INTERFUND/INTERDEPARTMENTAL CHARGES									
100	9000	55	551000	INDIRECT COST ALLOCATIONS	(608,247)	(643,513)	(471,400)	(321,757)	(484,583)
INTERFUND TRANSFERS									
100	9000	10	611310	TRANSFERS TO CANTON BUILDING AUT	366,295	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)	3,847,826	4,272,988	4,600,000	-	5,300,000
				TOTAL INTERFUND TRANSFERS:	4,254,261	4,456,278	4,622,000	-	5,322,000
CONTINGENCIES									
100	9000	57	579000	CONTINGENCIES	-	-	300,000	-	300,000
100	9000	57	579001	CONTINGENCIES - MERIT PAY INCREAS	-	-	20,000	-	40,000
				TOTAL CONTINGENCIES:	-	-	320,000	-	340,000
TOTAL BUDGETED EXPENDITURES:					$ 15,224,607	$ 15,784,298	$ 17,163,810	$ 5,542,842	$ 20,359,833

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Fiscal Year 2022 Operating Budget

Other Governmental Funds

Confiscated Assets Fund..... IV-1
American Rescue Plan Act (ARPA) Fund..... IV-3
Hotel/Motel Tax Fund IV-6
Rental Car Tax Fund IV-8
Housing Fund IV-10
SPLOST VII Fund IV-12
Road & Sidewalks Fund IV-15
Impact Fee Fund IV-17

Department Operating Budget
Confiscated Assets Fund Revenue Budget

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
210	331300	HIDTA DEA	$ 5,018	$ -	$ -	$ -	$ -
210	361000	INTEREST INCOME	1	-	10	-	-
210	134220	RESERVES	-	-	7,990	-	-
		TOTAL BUDGETED REVENUES:	5,019	-	8,000	-	-
TOTAL REVENUES:			$ 5,019	$ -	$ 8,000	$ -	$ -

Department Operating Budget
Confiscated Assets Fund Expenditure Budget

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
ADMINISTRATION									
210	3210	20	531600	SMALL EQUIPMENT	$ (10)	$ -	$ -	$ -	$ -
POLICE PATROL									
210	3223	20	523700	TRAINING	8,168	-	-	-	-
210	3223	20	531600	SMALL EQUIPMENT	5,336	-	8,000	-	-
PD BUILDINGS									
210	3260	20	522200	REPAIRS & MAINTENANCE		-	-	-	-
OTHER USES OF FUNDS									
210	9000	20	579000	CONTINGENCIES		-	-	-	-
TOTAL BUDGETED EXPENDITURES:					$ 13,494	$ -	$ 8,000	$ -	$ -

CITY OF CANTON
ARPA FUND (230)
SUMMARY

On March 11, 2021, President Biden signed into law the American Rescue Plan Act (ARPA). ARPA creates a funding source for municipal governments using future federal tax revenues. The City of Canton is expected to receive funding in the amount of $11,400,265 as part of two payments beginning June 2021 with the second payment a year later. The US Treasury released guidance regarding use of these funds in May 2021 in the form of an Interim Final Rule (IFR). This 151-page document summarizing the background of ARPA, an explanation of need for funding, and background on funding opportunities. The funds to local governments in Georgia under 50,000 in population will be administered through the Governor's Office of Planning & Budgets.

The funding categories for expenditure of these funds locally include responding directly to COVID-19 as well as responding to the broader negative economic impacts of the pandemic. Payments from ARPA are required to be used only to cover eligible costs incurred by the local government prior to December 31, 2024. ARPA does specifically allow a longer timeframe for certain other infrastructure projects.

Department Operating Budget
ARPA Fund Revenue Budget

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
230	332100	ARP PROCEEDS	$ -	$ -	$ -	$ -	$ -	$ 5,700,133
		TOTAL BUDGETED REVENUES:	-	-	-	-	-	5,700,133
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ -	$ -	$ -	$ -	$ -	$ 5,700,133

Department Operating Budget
ARPA Fund Expenditure Budget

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
OTHER USES OF FUNDS										
230	9000	10	579000	CONTINGENCIES	$ -	$ -	$ -	$ -	$ -	$ 2,579,133
230	9000	10	611000	TRANSFER TO GENERAL FUND	-	-	-	-	-	1,027,000
230	9000	10	611280	TRANSFER TO RENTAL CAR TAX FUND	-	-	-	-	-	24,000
230	9000	10	611290	TRANSFER TO HOUSING FUND	-	-	-	-	-	2,070,000
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					$ -	$ -	$ -	$ -	$ -	$ 5,700,133

Department Operating Budget
Hotel/Motel Tax Fund Revenue Budget

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
275	314100	HOTEL/MOTEL TAXES	$ 613,461	$ 532,416	$ 450,000	$ 257,632	$ 600,000
275	361000	INTEREST INCOME	65	46	60	22	60
275	134220	RESERVES			22,797	-	30,940
		TOTAL BUDGETED REVENUES:	613,526	532,462	472,857	257,654	631,000
TOTAL REVENUES:			$ 613,526	$ 532,462	$ 472,857	$ 257,654	$ 631,000

Department Operating Budget
Hotel/Motel Tax Fund Expenditure Budget

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
275	6140	10	541300	CAPITAL OUTLAY - BUILDING & IMPROVE	$ 36,657	$ -	$ -	$ -	$ -
275	6240	10	572000	INTERAGENCY-TREE CITY	5,000	-	-	-	-
275	7540	10	572001	INTERAGENCY-CANTON TOURISM	120,000	120,000	60,000	-	60,000
275	7540	10	572002	INTERAGENCY-CC ARTS COUNCIL	25,000	35,000	20,000	-	35,000
275	7540	10	572003	INTERAGENCY-CC CHAMBER OF COMME	2,500	2,500	2,500	-	2,500
275	7540	10	572004	INTERAGENCY-CC HISTORICAL SOCIETY	25,000	40,000	25,000	-	75,000
275	7540	10	572005	INTERAGENCY-MAIN STREET	80,000	60,000	60,000	-	60,000
275	7540	35	523300	ADVERTISING	51,593	29,333	60,000	58,115	60,000
275	7540	35	523400	PRINTING & BINDING	9,189	4,356	6,000	835	4,000
275	7540	35	523500	TRAVEL	4,871	180	2,500	-	2,500
275	7540	35	523600	DUES & FEES	9,323	2,454	6,500	-	5,000
275	7540	35	523700	EDUCATION & TRAINING	1,050	3,520	2,000	-	2,000
275	7540	35	523900	CONTRACT LABOR	4,160	-	-	-	100,000
275	7540	35	531100	GENERAL SUPPLIES & MATERIALS	10,699	184	5,000	-	-
275	7540	35	541400	CAPITAL OUTLAY - INFRASTRUCTURE	246,496	20,119	-	-	-
TOTAL EXPENDITURES:					631,538	317,646	249,500	58,950	406,000
OTHER USES OF FUNDS									
275	9000	10	611000	TRANSFER TO GENERAL FUND	205,000	258,241	223,357	-	225,000
275	9000	15	579000	CONTINGENCIES	-	-	-	-	-
					205,000	258,241	223,357	-	225,000
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					$ 836,538	$ 575,887	$ 472,857	$ 58,950	$ 631,000

Department Operating Budget
Rental Car Tax Fund Revenue Budget

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
280	314400	RENTAL CAR TAXES	$ 102,874	$ 90,631	$ 45,000	$ 45,541	$ 95,000
280	361000	INTEREST INCOME	1,402	1,100	-	72	100
280	134220	RESERVES			250,000	-	-
		TOTAL BUDGETED REVENUES:	104,276	91,731	295,000	45,613	95,100
OTHER SOURCES OF FUNDS							
280	391506	TRANSFER FROM ARPA FUND	-	-	-	-	24,000
		TOTAL OTHER SOURCES OF FUNDS:	-	-	-	-	24,000
TOTAL REVENUES:			$ 104,276	$ 91,731	$ 295,000	$ 45,613	$ 119,100

Department Operating Budget
Rental Car Tax Fund Expenditure Budget

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
280	7540	35	521200	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ 30,000
280	7520	10	572000	PAYMENTS TO OTHER AGENCIES	24,000	24,000	25,000	2,000	24,000
280	7510	35	523850	CONTRACT LABOR			-	-	-
280	6220	45	541400	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	-	-
280	6500	10	572000	LIBRARY SUPPLEMENT	20,000	20,000	20,000	20,000	20,000
TOTAL EXPENDITURES:					44,000	44,000	45,000	22,000	74,000
OTHER USES OF FUNDS									
280	9000	10	611000	TRANSFER TO GENERAL FUND	-	-	250,000	-	-
280	9000	15	579000	CONTINGENCIES	-	-	-	-	45,100
					-	-	250,000	-	45,100
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					$ 44,000	$ 44,000	$ 295,000	$ 22,000	$ 119,100

Department Operating Budget
Housing Fund Revenue Budget

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
220	391506	TRANSFER FROM ARPA FUND	$ -	$ -	$ -	$ -	$ 2,070,000
220	361000	INTEREST INCOME	-	-	-	-	-
220	134220	RESERVES	-	-	-	-	-
		TOTAL BUDGETED REVENUES:	-	-	-	-	2,070,000
TOTAL REVENUES:			$ -	$ -	$ -	$ -	$ 2,070,000

Department Operating Budget
Housing Fund Expenditure Budget

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
220	7300	30	523850	CONTRACT LABOR	$ -	$ -	$ -	$ -	$ 150,000
220	7300	30	572000	FIRST TIME HOME BUYER'S PROGRAM	-	-	-	-	150,000
220	7300	30	572000	PAYMENTS TO OTHER AGENCIES (CHA)	-	-	-	-	570,000
TOTAL EXPENDITURES:					-	-	-	-	870,000
OTHER USES OF FUNDS									
220	9000	30	579000	CONTINGENCIES	-	-	-	-	1,200,000
					-	-	-	-	1,200,000
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					$ -	$ -	$ -	-	$ 2,070,000

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 began with 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, 2020	Remaining
Transportation Facilities and Improvements	$ 7,113,045	$ 1,502,040	$ 5,611,005
Park and Recreation Facilities & Equipment	6,000,000	1,414,814	4,585,186
Emergency Communications System Equip. & Improvements	1,500,000	413,051	1,086,949
General Government Buildings & Equipment	7,000,000	4,444,615	2,555,385
Economic Development	3,000,000	-	3,000,000
Total Expected Revenues from SPLOST VII	$ 24,613,045	$ 7,774,520	$ 16,838,525

Department Operating Budget
SPLOST VII Fund Revenue Budget

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
322	334310	CAPITAL DIRECT (LMIG)	$ 284,803	$ 318,408	$ 300,000	$ 282,229	$ 300,000
322	337100	SPLOST VII REVENUE (INTERGOVERNMEN	4,174,536	4,607,118	3,800,000	2,597,635	5,100,000
322	361000	INTEREST INCOME	337	252	250	205	-
		TOTAL BUDGETED REVENUES:	4,459,676	4,925,778	4,100,250	2,880,069	5,400,000
OTHER SOURCES OF FUNDS							
322	134200	SPLOST VII RESERVE	-	-	1,565,801	-	2,518,898
322	391321	TRANSFER FROM OTHER FUNDS	-	-	3,000,000	-	-
		TOTAL OTHER SOURCES OF FUNDS:	-	-	4,565,801	-	2,518,898
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 4,459,676	$ 4,925,778	$ 8,666,051	$ 2,880,069	$ 7,918,898

Department Operating Budget
SPLOST VII Fund Expenditure Budget

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
COMMUNICATIONS & TECHNOLOGY									
322	1535	85	542500	OTHER EQUIPMENT	$ -	$ -	$ -	$ -	$ 260,847
322	1535	85	572000	PAYMENTS TO OTHER AGENCIES	413,051	-	413,051	-	413,051
GENERAL GOVERNMENT BUILDINGS									
322	1565	10	541300	BUILDINGS	511,367	185,593	2,500,000	50,000	2,470,000
STREETS									
322	4221	55	541400	ROAD INFRASTRUCTURE	353,312	1,087,554	600,000	635,686	1,300,000
322	4221	55	542100	MACHINERY	53,936	-	-	-	-
PARKS & RECREATION									
322	6220	45	541100	SITE	-	1,414,814	2,153,000	1,331,071	475,000
ECONOMIC DEVELOPMENT									
322	7510	35	541400	INFRASTRUCTURE	-	-	3,000,000	-	3,000,000
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					$ 1,331,666	$ 2,687,961	$ 8,666,051	$ 2,016,757	$ 7,918,898

Department Operating Budget
Road & Sidewalk Fund Revenue Budget

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
350	331350	CAPITAL GRANTS	$ -	$ -	$ -	$ -	$ -
350	361000	INTEREST INCOME	28,033	21,813	5,000	1,134	-
		TOTAL REVENUES:	28,033	21,813	5,000	1,134	-
OTHER SOURCES OF FUNDS							
350	134201	FUND BALANCE- RESERVE	-	-	145,000	-	-
		TOTAL OTHER SOURCES OF FUNDS:	-	-	145,000	-	-
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 28,033	$ 21,813	$ 150,000	$ 1,134	$ -

Department Operating Budget
Road & Sidewalk Fund Expenditure Budget

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
350	4221	55	541400	INFRASTRUCTURE	$ -	$ -	$ 150,000	$ 69,072	$ -
TOTAL EXPENDITURES:					-	-	150,000	69,072	-
OTHER USES OF FUNDS									
350	9000	57	579000	CONTINGENCIES	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					$ -	$ -	$ 150,000	$ 69,072	$ -

Department Operating Budget
Impact Fee Fund Revenue Budget

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
355	341320	PARKS & RECREATION IMPACT FEES	$ 1,082,519	$ 1,048,417	$ 900,000	$ 618,075	$ 1,060,000
355	341321	POLICE DEPARTMENT IMPACT FEES	60,907	47,086	25,000	26,851	48,000
355	341322	FIRE DEPARTMENT IMPACT FEES	364,570	312,107	155,000	208,182	328,000
355	341324	ROADS & BRIDGES IMPACT FEES	446,484	251,030	130,000	123,497	210,000
355	341325	ADMINISTRATIVE IMPACT FEES	65,606	52,715	36,000	8,271	49,000
355	361000	INTEREST INCOME	17,150	13,620	6,000	255	-
		TOTAL BUDGETED REVENUES:	2,037,236	1,724,975	1,252,000	985,131	1,695,000
OTHER SOURCES OF FUNDS							
355	134200	IMPACT FEES RESERVE	-	-	250,000	-	1,690,000
355	336000	TRANSFERS FROM CHEROKEE COUNTY	67,479	-	-	-	-
		TOTAL OTHER SOURCES OF FUNDS:	67,479	-	250,000	-	1,690,000
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 2,104,715	$ 1,724,975	$ 1,502,000	985,131	$ 3,385,000

Department Operating Budget
Impact Fee Fund Expenditure Budget

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
355	1500	10	521200	ADMINISTRATIVE/COUNSULTING FEES	$ 32,143	$ -	$ 36,000	$ -	$ 49,000
355	3223	20	542500	CAPITAL OUTLAY - EQUIPMENT	54,698	-	175,000	-	-
355	4221	55	541400	CAPITAL OUTLAY - INFRASTRUCTURE	135,836	950	250,000	13,957	-
355	4221	55	541408	COMMERCE BLVD	29,147	16,388	50,000	-	50,000
355	6220	45	541100	PARKS IMPROVEMENTS	434,118	1,276,834	700,000	254,649	2,750,000
				TOTAL BUDGETED EXPENDITURES:	685,942	1,294,172	1,211,000	268,606	2,849,000
OTHER USES OF FUNDS									
355	9000	10	579000	CONTINGENCIES	-	-	291,000	-	536,000
355	9000	10	611101	TRANSFERS TO GENERAL FUND	198,869	70,000	-	-	-
355	9000	25	572000	PAYMENTS TO OTHER AGENCIES	364,570	312,107	-	-	-
				TOTAL OTHER USES OF FUNDS:	563,439	382,107	291,000	-	536,000
TOTAL EXPENDITURES AND OTHER USES OF FUNDS:					$ 1,249,381	$ 1,676,279	$ 1,502,000	$ 268,606	$ 3,385,000

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Fiscal Year 2022 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

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
505	344210	WATER CHARGES	$ 5,633,184	$ 6,127,214	$ 5,670,000	$ 2,989,657	$ 6,250,000
505	344215	WATER TAP FEES	629,100	523,951	500,000	288,142	590,000
505	344255	SEWER CHARGES	6,237,164	6,642,016	6,470,000	3,446,153	7,200,000
505	344225	SEWER TAP FEES	2,925,202	2,183,536	1,850,000	1,585,471	3,060,000
505	344235	TURN ON FEES	18,050	8,525	17,000	7,075	15,000
505	344240	TRANSFER OF SERVICE FEES	375	25	-	-	-
505	349300	BAD CHECK FEES	1,470	2,065	1,000	2,030	4,200
505	349400	LATE FEES	137,922	96,675	110,000	65,679	140,000
505	349901	CONNECTION FEES	54,304	54,926	49,000	28,925	59,000
505	361000	INTEREST INCOME	73,686	62,494	63,200	5,114	10,200
505	380000	MISCELLANEOUS REVENUE	5	3,671	10,000	2,188	-
505	391331	TRANSFERS FROM SPLOST VI	12,863	87,125	-	-	-
TOTAL BUDGETED REVENUES:			15,723,325	15,792,223	14,740,200	8,420,434	17,328,400
OTHER SOURCES OF FUNDS							
505	134201	RESERVE FUNDS	-	-	8,184,742	-	7,031,113
505	393300	PROCEEDS FROM BOND ISSUANCE		-	10,800,000	-	18,300,000
		TOTAL OTHER SOURCES OF FUNDS:	-	-	18,984,742	-	25,331,113
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 15,723,325	$ 15,792,223	$ 33,724,942	$ 8,420,434	$ 42,659,513

Department Operating Budget
Water and Sewer Fund Expense Budget

FUND	FUNCT	DEPT	OBJECT	EXPENSE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
SANITARY SEWER INFRASTRUCTURE									
505	4331	75	521200	PROFESSIONAL SERVICES	$ 24,219	$ 4,000	$ 90,000	$ 38,646	$ 40,000
505	4331	75	521300	TECHNICAL SERVICES	2,069	-	2,000	-	2,000
505	4331	75	522200	REPAIRS & MAINTENANCE	45,087	12,769	60,000	23,915	60,000
505	4331	75	523100	INSURANCE OTHER THAN W.C.	32,389	3,307	2,205	1,091	483
505	4331	75	523600	DUES & FEES	-	-	2,100	-	1,500
505	4331	75	531100	GENERAL SUPPLIES & MATERIALS	877	485	1,000	25	2,000
505	4331	75	541400	INFRASTRUCTURE PROJECTS	1,417,132	-	6,700,000	140,980	4,100,000
				TOTAL FOR SANITARY SEWER MAINTENANCE:	1,521,773	20,561	6,857,305	204,657	4,205,983
SEWER LIFT STATIONS									
505	4334	75	521300	TECHNICAL SERVICES	-	-	-	-	-
505	4334	75	522200	REPAIRS & MAINTENANCE	85,822	54,917	150,000	67,992	165,000
505	4334	75	523100	INSURANCE OTHER THAN W.C.	4,092	5,573	4,337	2,147	4,410
505	4334	75	531100	GENERAL SUPPLIES & MATERIALS	-	407	500	351	1,000
505	4334	75	531230	ELECTRICITY	116,165	128,899	116,280	56,441	116,280
505	4334	75	541400	INFRASTRUCTURE PROJECTS	-	-	-	215,768	-
				TOTAL FOR SEWER LIFT STATIONS:	206,079	189,796	271,117	342,699	286,690

Department Operating Budget
Water and Sewer Fund Expense Budget

FUND	FUNCT	DEPT	OBJECT	EXPENSE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
SEWAGE TREATMENT PLANTS									
505	4335	75	521200	PROFESSIONAL SERVICES	340,482	3,430	850,000	146,066	657,000
505	4335	75	521300	TECHNICAL SERVICES	10,765	8,670	9,100	3,930	10,000
505	4335	75	522110	SLUDGE DISPOSAL	216,671	352,704	336,000	202,527	480,000
505	4335	75	522200	REPAIRS & MAINTENANCE	149,161	29,204	50,000	1,689	50,000
505	4335	75	522320	EQUIPMENT RENTAL	-	32,609	-	-	-
505	4335	75	523100	INSURANCE OTHER THAN W.C.	30,051	14,178	23,457	11,628	18,617
505	4335	75	523200	COMMUNICATIONS	3,908	3,662	4,000	746	3,000
505	4335	75	523600	DUES & FEES	5	5,550	1,000	7,187	7,500
505	4335	75	523700	EDUCATION & TRAINING		-	-	-	-
505	4335	75	531100	GENERAL SUPPLIES & MATERIALS	5,827	5,242	5,000	1,034	5,500
505	4335	75	531210	CHEMICALS	147,350	126,576	135,000	51,603	135,000
505	4335	75	531230	ELECTRICITY	211,678	220,420	222,000	83,342	224,400
505	4335	75	531600	SMALL EQUIPMENT	117	-	1,000	-	-
505	4335	75	541400	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	10,800,000	1,784,757	18,300,000
				TOTAL FOR SEWAGE TREATMENT PLANTS:	1,116,015	802,245	12,436,557	2,294,509	19,891,017

Department Operating Budget
Water and Sewer Fund Expense Budget

FUND	FUNCT	DEPT	OBJECT	EXPENSE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
WATER ADMINISTRATION									
505	4410	65	511100	SALARIES & WAGES	331,431	354,616	361,585	181,005	404,653
505	4410	65	511101	SALARIES - HOLIDAY PAY	8,663	10,007	10,272	10,017	10,272
505	4410	65	511300	OVERTIME WAGES	14,229	7,353	-	6,654	-
505	4410	65	512100	GROUP INSURANCE	50,553	61,276	69,634	32,914	76,157
505	4410	65	512200	FICA	21,146	22,243	22,420	11,839	25,085
505	4410	65	512300	MEDICARE	4,926	5,121	5,240	2,769	5,869
505	4410	65	512400	RETIREMENT	40,784	40,595	56,697	24,973	59,927
505	4410	65	512700	WORKERS COMP INSURANCE	12,863	11,450	9,727	-	10,367
505	4410	65	521200	PROFESSIONAL SERVICES	29,310	-	-	-	-
505	4410	65	522200	REPAIRS & MAINTENANCE	12,005	1,351	2,000	293	2,000
505	4410	65	522320	EQUIPMENT RENTAL	2,487	2,473	3,000	1,545	3,000
505	4410	65	523100	INSURANCE OTHER THAN W.C.	46,542	100,382	57,666	28,606	61,352
505	4410	65	523200	COMMUNICATIONS	84,652	101,074	95,000	39,608	90,000
505	4410	65	523400	PRINTING & BINDING	1,131	824	1,200	561	1,200
505	4410	65	523500	TRAVEL	820	580	1,000	-	1,500
505	4410	65	523600	DUES & FEES	170,441	125,919	170,000	31,400	150,000
505	4410	65	523700	EDUCATION & TRAINING	2,281	-	2,000	-	2,000
505	4410	65	523900	CONTRACTED SERVICES-UTILITY PARTNE	1,750,000	1,750,000	1,787,040	875,000	1,787,040
505	4410	65	523910	CONTRACTED SERVICES-BILLING	32,115	36,139	40,000	14,036	40,000
505	4410	65	531100	GENERAL SUPPLIES & MATERIALS	3,577	3,637	3,000	806	3,000
505	4410	65	531270	GASOLINE & OIL	4,019	3,007	3,000	1,396	3,000
505	4410	65	531600	SMALL EQUIPMENT	4,677	5,443	5,000	1,163	5,000
505	4410	65	531700	UNIFORMS		507	300	-	300
505	4410	65	542200	CAPITAL OUTLAY - VEHICLES	75,426	-	-	-	30,000
505	4410	65	574000	BAD DEBT	40,029	-	100,000	15	100,000
				TOTAL FOR WATER ADMINISTRATION:	2,744,107	2,643,997	2,805,781	1,264,600	2,871,721

Department Operating Budget
Water and Sewer Fund Expense Budget

FUND	FUNCT	DEPT	OBJECT	EXPENSE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
WATER SUPPLY									
505	4420	65	511100	SALARIES & WAGES	31,043	39,277	42,165	9,885	42,863
505	4420	65	512100	GROUP INSURANCE	11,836	9,860	8,909	2,035	8,909
505	4420	65	512200	FICA	1,799	2,374	2,610	597	2,660
505	4420	65	512300	MEDICARE	414	556	610	140	620
505	4420	65	512400	RETIREMENT	3,659	3,454	3,500	2,835	6,665
505	4420	65	512700	WORKERS COMP INSURANCE	1,301	1,311	1,134	-	50
505	4420	65	521200	PROFESSIONAL SERVICES	8,357	9,121	27,375	1,691	17,675
505	4420	65	521300	TECHNICAL SERVICES	13,633	9,039	11,825	459	14,825
505	4420	65	522200	REPAIRS & MAINTENANCE	35,398	35,113	13,575	15,072	16,175
505	4420	65	522320	EQUIPMENT RENTAL/COPIERS	-	-	125	-	125
505	4420	65	523100	INSURANCE OTHER THAN W.C.	11,636	7,176	6,489	3,220	7,140
505	4420	65	523200	COMMUNICATIONS	2,881	2,570	2,126	937	2,126
505	4420	65	523300	ADVERTISING	-	-	-	-	63
505	4420	65	523500	TRAVEL	192	-	500	-	500
505	4420	65	523600	DUES & FEES	2,457	4,197	4,363	1,732	4,300
505	4420	65	523700	EDUCATION & TRAINING	280	21	625	-	625
505	4420	65	531100	GENERAL SUPPLIES & MATERIALS	1,049	496	625	634	1,450
505	4420	65	531210	CHEMICALS	152,188	163,126	125,000	63,004	135,000
505	4420	65	531220	NATURAL GAS	235	220	250	74	250
505	4420	65	531230	ELECTRICITY	17,966	17,950	21,375	6,088	21,375
505	4420	65	531270	GASOLINE & OIL	365	180	625	48	625
505	4420	65	531280	SANITATION	-	-	-	412	-
505	4420	65	531300	FOOD SUPPLIES/ SPECIAL EVENTS	134	35	125	40	125
505	4420	65	531600	SMALL EQUIPMENT	486	726	2,050	233	1,125
505	4420	65	531700	OTHER SUPPLIES	1,505	605	5,525	186	1,425
505	4420	65	542200	CAPITAL OUTLAY	9,504	-	28,750	-	8,500
505	4420	65	579000	CONTINGENCIES	-	-	18,750	-	18,750
				TOTAL FOR WATER SUPPLY:	308,318	307,407	329,006	109,322	313,946

Department Operating Budget
Water and Sewer Fund Expense Budget

FUND	FUNCT	DEPT	OBJECT	EXPENSE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
WATER TREATMENT									
505	4430	70	521200	PROFESSIONAL SERVICES	-	-	-	-	67,000
505	4430	70	521300	TECHNICAL SERVICES	25,001	18,672	10,000	2,392	20,000
505	4430	70	522110	SOLID WASTE COLLECTION	1,089	1,850	1,000	915	2,000
505	4430	70	522200	REPAIRS & MAINTENANCE	62,062	18,442	140,000	14,350	50,000
505	4430	70	523100	INSURANCE OTHER THAN W.C.	13,444	9,152	10,784	5,349	10,364
505	4430	70	523200	COMMUNICATIONS	13,716	14,052	14,000	7,142	14,500
505	4430	70	531100	GENERAL SUPPLIES & MATERIALS	3,063	4,067	3,600	1,607	5,000
505	4430	70	531210	CHEMICALS	171,210	187,565	155,000	81,448	183,000
505	4430	70	531220	NATURAL GAS	7,845	8,095	9,000	4,703	10,000
505	4430	70	531230	ELECTRICITY	165,717	184,751	170,000	76,960	185,000
505	4430	70	541400	CAPITAL OUTLAY - INFRASTRUCTURE	49,649	-	340,000	-	1,130,000
				TOTAL FOR WATER TREATMENT:	512,796	446,646	853,384	194,866	1,676,864
WATER DISTRIBUTION									
505	4440	70	521200	PROFESSIONAL SERVICES	85,986	1,619	100,000	39,577	14,000
505	4440	70	521300	TECHNICAL SERVICES	70	6,675	5,000	5,732	-
505	4440	70	522200	REPAIRS & MAINTENANCE	218,286	173,060	200,000	82,295	175,000
505	4440	70	522210	REPAIRS & MAINTENANCE (WATER TAN	53,554	66,792	60,000	23,407	106,000
505	4440	70	522220	REPAIRS & MAINTENANCE (WATER MET	194,768	-	200,000	109,958	170,000
505	4440	70	522320	RENTAL EQUIPMENT	88	198	500	-	-
505	4440	70	523100	INSURANCE OTHER THAN W.C.	16,401	12,111	18,827	9,338	10,311
505	4440	70	531100	GENERAL SUPPLIES & MATERIALS	6,000	12,120	6,000	1,651	8,000
505	4440	70	531230	ELECTRICITY	147,651	170,765	166,400	68,621	171,600
505	4440	70	531600	SMALL EQUIPMENT		949	-	-	-
505	4440	70	541400	CAPITAL OUTLAY - INFRASTRUCTURE	172,705	-	1,500,000	130,385	4,000,000
				TOTAL FOR WATER DISTRIBUTION:	895,509	444,289	2,256,727	470,964	4,654,911

Department Operating Budget
Water and Sewer Fund Expense Budget

FUND	FUNCT	DEPT	OBJECT	EXPENSE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
DEBT RETIREMENT									
505	8000	65	582100	BOND INTEREST	-	-	-	-	1,659,775
505	8000	65	582300	GEFA INTEREST	210,119	187,882	151,467	78,677	90,664
				TOTAL FOR DEBT RETIREMENT:	210,119	187,882	151,467	78,677	1,750,439
INTERFUND TRANSFERS									
505	9000	10	611310	TRANSFERS TO CBA	2,224,949	2,227,481	2,223,005	490,603	2,226,885
505	9000	10	611000	OPERATING TRANSFER OUT	1,500,000	500,000	500,000	-	500,000
				TOTAL INTERFUND TRANSFERS:	3,724,949	2,727,481	2,723,005	490,603	2,726,885
TOTAL EXPENSES:					11,239,665	7,770,304	28,684,348	5,450,897	38,378,456
OTHER USES OF FUNDS									
505	9000	10	551000	INDIRECT COST ALLOCATIONS	241,683	236,537	352,431	-	355,590
505	9000	10	122860	BOND PRINCIPAL	-	-	-	-	1,525,000
505	9000	10	125301	GEFA PRINCIPAL	653,996	-	688,163	-	400,467
505	9000	10	579000	CONTINGENCIES	-	-	4,000,000	-	2,000,000
				TOTAL OTHER USES OF FUNDS:	895,679	236,537	5,040,594	-	4,281,057
TOTAL BUDGETED EXPENSES AND OTHER USES OF FUNDS:					$ 12,135,344	$ 8,006,841	$ 33,724,942	$ 5,450,897	$ 42,659,513

Department Operating Budget
StormWater Fund Revenue Budget

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
520	344260	STORMWATER UTILITY FEES	$ 142,226	$ 142,647	$ 140,000	$ 74,284	$ 350,000
520	349400	PENALTIES & INTEREST	1,545	956	1,300	697	1,400
520	134220	RESERVE FUNDS	-	-	324,959	-	-
TOTAL REVENUES:			$ 143,771	$ 143,603	$ 466,259	$ 74,981	$ 351,400

Department Operating Budget
StormWater Fund Expense Budget

FUND	FUNCT	DEPT	OBJECT	EXPENSE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
STORMWATER									
520	4320	55	521200	PROFESSIONAL SERVICES	$ 23,840	$ 14,699	$ -	$ 98	$ -
520	4320	55	522110	COLLECTION - DISPOSAL SERVICES	8,290	6,049	10,000	927	-
520	4320	55	522200	REPAIRS & MAINTENANCE	73,128	42,949	30,000	11,418	-
520	4320	55	522210	REPAIRS & MAINTENANCE/INFRASTRUCT	-	16,590	100,000	-	50,000
520	4320	55	523100	INSURANCE OTHER THAN W.C.	5,947	6,502	4,326	2,147	4,232
520	4320	55	541400	INFRASTRUCTURE	-	-	300,000	113,483	175,000
520	4320	55	542200	CAPITAL OUTLAYS - VEHICLE	94,369	-	-	-	-
520	4320	55	574000	BAD DEBT	71	-	-	-	-
				TOTAL EXPENDITURES:	205,645	86,789	444,326	128,073	229,232
OTHER USES OF FUNDS									
520	9000	57	551000	INDIRECT COST ALLOCATIONS	82,831	95,532	21,933	-	27,161
520	9000	57	579000	CONTINGENCIES	-	-	-	-	95,007
				TOTAL FOR OTHER USES OF FUNDS:	82,831	95,532	21,933	-	122,168
TOTAL EXPENSES AND OTHER USES OF FUNDS:					$ 288,476	$ 182,321	$ 466,259	$ 128,073	$ 351,400

Department Operating Budget
Sanitation Fund Revenue Budget

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2021 ACTUAL, est.	FY 2022 BUDGET
540	344110	SANITATION COLLECTION FEES	$ 1,583,175	$ 1,657,905	$ 1,600,000	$ 871,088	$ 1,742,200	$ 1,900,000
540	344240	TRANSFER OF SERVICE FEES	100	-	-	-	-	-
540	349400	PENALTIES & INTEREST	23,697	14,849	20,000	10,708	21,400	20,000
540	349901	CONNECTION FEES	625	767	1,000	175	400	500
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 1,607,597	$ 1,673,521	$ 1,621,000	$ 881,971	$ 1,764,000	$ 1,920,500

Department Operating Budget
Sanitation Fund Expense Budget

FUND	FUNCT	DEPT	OBJECT	EXPENSE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
SOLID WASTE COLLECTION									
540	4520	50	511100	SALARIES & WAGES	$ 114,497	$ 107,460	$ 103,563	$ 51,259	$ 140,234
540	4520	50	511101	SALARIES - HOLIDAY PAY	3,249	3,717	3,852	3,715	5,136
540	4520	50	511300	OVERTIME WAGES	2,070	614	1,000	230	1,000
540	4520	50	512100	GROUP INSURANCE	20,309	21,369	22,094	11,373	30,261
540	4520	50	512200	FICA	6,711	6,212	6,421	3,053	8,694
540	4520	50	512300	MEDICARE	1,564	1,409	1,502	714	2,034
540	4520	50	512400	RETIREMENT	11,508	15,726	16,239	7,238	16,104
540	4520	50	512700	WORKERS COMP INSURANCE	3,564	3,288	2,786	-	2,786
540	4520	50	521200	PROFESSIONAL SERVICES	2,700	2,700	3,600	650	3,600
540	4520	50	522110	SOLID WASTE COLLECTION	1,325,335	1,519,241	1,248,480	692,015	1,400,000
540	4520	50	522111	ROLL-OFF DISPOSAL SERVICES	95,549	133,385	87,974	50,385	120,000
540	4520	50	522200	REPAIRS & MAINTENANCE	3,287	2,941	10,000	772	16,245
540	4520	50	523100	INSURANCE OTHER THAN W.C.	3,658	8,324	8,453	4,222	14,574
540	4520	50	531100	SUPPLIES	13,198	9,110	8,000	5,161	8,000
540	4520	50	542100	CAPITAL OUTLAY - M&E	-	-	-	-	50,000
540	4520	50	542200	CAPITAL OUTLAY - VEHICLES	120,236	-	-	-	-
				TOTAL FOR SOLID WASTE COLLECTION:	1,727,435	1,835,496	1,523,964	830,787	1,818,668
OTHER USES OF FUNDS									
540	9000	50	551000	INDIRECT COST ALLOCATIONS	283,733	311,444	97,036	155,722	101,832
				TOTAL FOR OTHER USES OF FUNDS:	283,733	311,444	97,036	155,722	101,832
TOTAL EXPENSES AND OTHER USES OF FUNDS:					$ 2,011,168	$ 2,146,940	$ 1,621,000	$ 986,509	$ 1,920,500

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Fiscal Year 2022 Operating Budget

Agency & Debt Funds

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

Department Operating Budget
Municipal Court Fund Revenue Budget

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
745	342110	PUBLIC SAFETY- ID CARDS	$ 22,465	$ 15,772	$ 20,000	$ 7,941	$ 20,000
745	342120	ACCIDENT REPORTS	9,987	5,675	8,000	2,457	8,000
745	342130	FALSE ALARM FEES	2,000	4,900	4,000	2,250	4,000
745	342900	INCIDENT REPORTS	8,758	8,516	7,000	3,070	7,000
745	346400	BACKGROUND CHECKS	3,410	2,055	3,000	1,275	3,000
745	346900	OTHER FEES	237	390	500	3,199	500
745	351100	MUNICIPAL COURT FINES	909,154	659,918	750,000	424,531	800,000
745	351200	FORFEITURES- BOND	179,918	13,348	80,000	15,696	60,000
745	351930	PARKING VIOLATIONS	320	20	600	-	600
745	361000	INTEREST INCOME	85	56	80	22	80
745	380000	MISCELLANEOUS REVENUES	91,989	50,700	-	46,691	50,000
		TOTAL REVENUES:	1,228,323	761,350	873,180	507,132	953,180
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 1,228,323	$ 761,350	$ 873,180	$ 507,132	$ 953,180

Department Operating Budget
Municipal Court Fund Expenditure Budget

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
745	2650	15	512450	PEACE OFFICERS ANNUITY & BENEFITS	$ 35,447	$ 28,059	$ 31,540	$ 23,579	$ 32,680
745	2650	15	523600	DUES & FEES	771	776	1,000	477	1,000
745	2650	15	523900	INTERGOVERNMENTAL- CHEROKEE CO JA	61,175	59,517	54,780	31,165	56,760
745	2650	15	571000	INTERGOVERNMENTAL	170,181	130,474	157,700	61,922	163,400
745	2650	15	573000	PAYMENTS TO GENERAL FUND	941,819	542,524	613,660	261,121	699,340
745	2650	15	573010	PAYMENTS TO TECHNOLOGY FUND	18,930	-	14,500	-	-
TOTAL EXPENDITURES:					$ 1,228,323	$ 761,350	$ 873,180	$ 378,264	$ 953,180

Department Operating Budget
Canton Building Authority Fund Revenue Budget

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
310	391100	TRANSFERS FROM GENERAL FUND	$ 366,297	$ 183,290	$ -	$ -	$ -
310	391331	TRANSFERS FROM SPLOST VI FUND	365,924	-	-	-	-
310	391505	TRANSFERS FROM WATER FUND	2,224,949	2,227,481	2,223,005	490,603	2,226,885
		TOTAL REVENUES:	2,957,170	2,410,771	2,223,005	490,603	2,226,885
OTHER SOURCES OF FUNDS							
310	134220	RESERVE FUNDS	-	-	-	-	-
		TOTAL OTHER SOURCES OF FUNDS:	-	-	-	-	-
TOTAL REVENUES AND OTHER SOURCES OF FUNDS:			$ 2,957,170	$ 2,410,771	$ 2,223,005	$ 490,603	$ 2,226,885

Department Operating Budget
Canton Building Authority Fund Expenditure Budget

FUND	FUNCT	DEPT	OBJECT	EXPENDITURE DESCRIPTIONS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD as of 3/31	FY 2022 BUDGET
EXPENDITURES									
310	8000	10	581201	PRINCIPAL PAYMENTS ON BONDS 2004	$ 707,962	$ 181,993	$ -	$ -	$ -
310	8000	10	581203	PRINCIPAL PAYMENTS ON BONDS 2007	403,297	423,340	444,378	219,495	466,463
310	8000	10	581205	PRINCIPAL PAYMENTS ON BONDS 2014A	320,000	327,000	334,000	-	346,000
310	8000	10	581206	PRINCIPAL PAYMENTS ON BONDS 2014B	861,000	888,000	909,000	-	934,000
310	8000	10	581300	PRINCIPAL PAYMENTS ON CONTRACTS	-	-	-	-	-
310	8000	10	582101	INTEREST PAYMENTS ON BONDS 2004	24,258	1,297	-	-	-
310	8000	10	582103	INTEREST PAYMENTS ON BONDS 2007	211,902	191,859	170,821	88,104	148,736
310	8000	10	582105	INTEREST PAYMENTS ON BONDS 2014A	106,583	98,103	89,437	44,719	80,587
310	8000	10	582106	INTEREST PAYMENTS ON BONDS 2014B	321,068	298,079	274,369	137,185	250,099
310	8000	10	583000	FISCAL AGENT'S FEES	1,100	1,100	1,000	1,100	1,000
				TOTAL EXPENDITURES:	2,957,170	2,410,771	2,223,005	490,603	2,226,885
OTHERS USES OF FUNDS									
310	9000	10	611505	TRANSFERS TO WATER FUND	-	-	-	-	-
310	9000	10	579000	CONTINGENCIES	-	-	-	-	-
				TOTAL OTHER USES OF FUNDS:	-	-	-	-	-
TOTAL EXPENDITURES:					$ 2,957,170	$ 2,410,771	$ 2,223,005	$ 490,603	$ 2,226,885