



City of Canton

Financial Audit Comparison

2015 - 2020

Budgetary Comparison Schedule Cash Basis



Budgeted Amounts

Expenditures budgeted by the city council for a calendar year



Actual Amounts

Expenditures allocated during a calendar year



Variance Amounts

Actual difference with budgeted amount
Positive or (Negative)

General Fund Disbursements

For Year Ended December 31, 2015

General Government

◇ Budget	\$108,205
◇ Actual	\$128,804
◇ Variance	\$20,599

City Clerk Salary

◇ Budget	\$55,980
◇ Actual	\$76,766
◇ Variance	\$20,786

General Fund Disbursements

For Year Ended December 31, 2015

Public Safety

◇ Budget	\$31,100
◇ Actual	\$31,421
◇ Variance	\$321

Culture & Recreation

◇ Budget	\$3,536
◇ Actual	\$7,751
◇ Variance	\$4,215

General Fund Disbursements

For Year Ended December 31, 2015

Streets & Highways

◇ Budget	\$110,737
◇ Actual	\$153,499
◇ Variance	\$42,762

Streets & Highways Salaries

◇ Budget	\$92,000
◇ Actual	\$110,554
◇ Variance	\$18,554

General Fund Disbursements

For Year Ended December 31, 2015

Streets Maintenance & Repair

◇ Budget	\$8,967
◇ Actual	\$36,199
◇ Variance	\$27,232

Economic Development

◇ Budget	\$2,000
◇ Actual	\$2,490
◇ Variance	\$490

General Fund Disbursements

For Year Ended December 31, 2015

Total Disbursements

◆ Budget	\$255,579
◆ Actual	\$329,729
◆ Variance	\$74,150

General Fund Disbursements

For Year Ended December 31, 2016

General Government

◇ Budget	\$118,140
◇ Actual	\$91,367
◇ Variance	(\$26,773)

City Clerk Salary

◇ Budget	\$79,251
◇ Actual	\$43,791
◇ Variance	(\$35,460)

General Fund Disbursements

For Year Ended December 31, 2016

Public Safety

◇ Budget	\$39,100
◇ Actual	\$32,426
◇ Variance	(\$6,674)

Culture & Recreation

◇ Budget	\$2,300
◇ Actual	\$21,949
◇ Variance	\$19,649

General Fund Disbursements

For Year Ended December 31, 2016

Streets & Highways

◇ Budget	\$144,107
◇ Actual	\$117,827
◇ Variance	(\$26,280)

Streets & Highways Salaries

◇ Budget	\$98,957
◇ Actual	\$78,463
◇ Variance	(\$20,494)

General Fund Disbursements

For Year Ended December 31, 2016

Streets Maintenance & Repair

◇ Budget	\$40,000
◇ Actual	\$28,328
◇ Variance	(\$11,672)

Economic Development

◇ Budget	\$0
◇ Actual	\$2,156
◇ Variance	\$2,156

General Fund Disbursements

For Year Ended December 31, 2016

Total Disbursements

◆ Budget	\$303,647
◆ Actual	\$265,724
◆ Variance	(\$37,923)

General Fund Disbursements

For Year Ended December 31, 2017

General Government

◇ Budget	\$87,472
◇ Actual	\$123,520
◇ Variance	\$36,048

City Clerk Salary

◇ Budget	\$43,025
◇ Actual	\$60,915
◇ Variance	\$17,890

General Fund Disbursements

For Year Ended December 31, 2017

Public Safety

◇ Budget	\$50,655
◇ Actual	\$43,016
◇ Variance	(\$7,639)

Culture & Recreation

◇ Budget	\$12,000
◇ Actual	\$6,902
◇ Variance	(\$5,098)

General Fund Disbursements

For Year Ended December 31, 2017

Streets & Highways

◇ Budget	\$113,270
◇ Actual	\$112,932
◇ Variance	(\$338)

Streets & Highways Salaries

◇ Budget	\$71,016
◇ Actual	\$71,561
◇ Variance	\$545

General Fund Disbursements

For Year Ended December 31, 2017

Streets Maintenance & Repair

◇ Budget	\$36,916
◇ Actual	\$39,245
◇ Variance	\$2,329

Economic Development

◇ Budget	\$2,000
◇ Actual	\$3,625
◇ Variance	\$1,625

General Fund Disbursements

For Year Ended December 31, 2017

Total Disbursements

◆ Budget	\$265,397
◆ Actual	\$289,995
◆ Variance	\$24,598

General Fund Disbursements

For Year Ended December 31, 2018

General Government

◇ Budget	\$92,444
◇ Actual	\$152,106
◇ Variance	\$59,662

City Clerk Salary

◇ Budget	\$43,671
◇ Actual	\$65,165
◇ Variance	\$21,494

General Fund Disbursements

For Year Ended December 31, 2018

Public Safety

◇ Budget	\$37,250
◇ Actual	\$37,493
◇ Variance	\$243

Culture & Recreation

◇ Budget	\$3,000
◇ Actual	\$6,416
◇ Variance	\$3,416

General Fund Disbursements

For Year Ended December 31, 2018

Streets & Highways

◇ Budget	\$106,992
◇ Actual	\$108,339
◇ Variance	\$1,347

Streets & Highways Salaries

◇ Budget	\$61,429
◇ Actual	\$70,773
◇ Variance	\$9,344

General Fund Disbursements

For Year Ended December 31, 2018

Streets Maintenance & Repair

◇ Budget	\$41,244
◇ Actual	\$23,632
◇ Variance	(\$17,612)

Economic Development

◇ Budget	\$900
◇ Actual	\$412
◇ Variance	(\$488)

General Fund Disbursements

For Year Ended December 31, 2018

Total Disbursements

◆ Budget	\$240,586
◆ Actual	\$304,766
◆ Variance	\$64,180

General Fund Disbursements

For Year Ended December 31, 2019

General Government

◇ Budget	\$82,770
◇ Actual	\$91,080
◇ Variance	\$8,310

City Clerk Salary

◇ Budget	\$30,879
◇ Actual	\$24,582
◇ Variance	(\$6,297)

General Fund Disbursements

For Year Ended December 31, 2019

Public Safety

◇ Budget	\$27,200
◇ Actual	\$27,114
◇ Variance	(\$86)

Culture & Recreation

◇ Budget	\$6,400
◇ Actual	\$4,211
◇ Variance	(\$2,189)

General Fund Disbursements

For Year Ended December 31, 2019

Streets & Highways

◇ Budget	\$135,566
◇ Actual	\$128,451
◇ Variance	(\$7,115)

Streets & Highways Salaries

◇ Budget	\$64,696
◇ Actual	\$68,409
◇ Variance	\$3,713

General Fund Disbursements

For Year Ended December 31, 2019

Streets Maintenance & Repair

◇ Budget	\$70,870
◇ Actual	\$58,439
◇ Variance	(\$12,431)

Economic Development

◇ Budget	\$0
◇ Actual	\$1,097
◇ Variance	\$1,097

General Fund Disbursements

For Year Ended December 31, 2019

Total Disbursements

◆ Budget	\$251,936
◆ Actual	\$251,953
◆ Variance	\$17

General Fund Disbursements

For Year Ended December 31, 2020

General Government

◇ Budget	\$88,255
◇ Actual	\$121,763 *
◇ Variance	\$33,508 *

City Clerk Salary

◇ Budget	\$29,055
◇ Actual	\$29,055
◇ Variance	\$0

* Includes \$26,295 in federal CARES Act-related disbursements not included in the budget

General Fund Disbursements

For Year Ended December 31, 2020

Public Safety

◇ Budget	\$32,996
◇ Actual	\$39,194 *
◇ Variance	\$6,198 *

Culture & Recreation

◇ Budget	\$3,000
◇ Actual	\$2,999
◇ Variance	(\$1)

* Includes 2019 & 2020 payments for city fire protection services

General Fund Disbursements

For Year Ended December 31, 2020

Streets & Highways

◇ Budget	\$135,945
◇ Actual	\$132,995
◇ Variance	(\$2,950)

Streets & Highways Salaries

◇ Budget	\$62,945
◇ Actual	\$64,244
◇ Variance	\$1,299

General Fund Disbursements

For Year Ended December 31, 2020

Streets Maintenance & Repair

◇ Budget	\$60,000
◇ Actual	\$56,342
◇ Variance	(\$3,658)

Economic Development

◇ Budget	\$1,000
◇ Actual	\$255
◇ Variance	(\$755)

General Fund Disbursements

For Year Ended December 31, 2020

Total Disbursements

◆ Budget	\$261,196
◆ Actual	\$297,176
◆ Variance	\$35,980 *

* Includes \$26,295 in federal CARES Act-related disbursements not accounted for in the budget

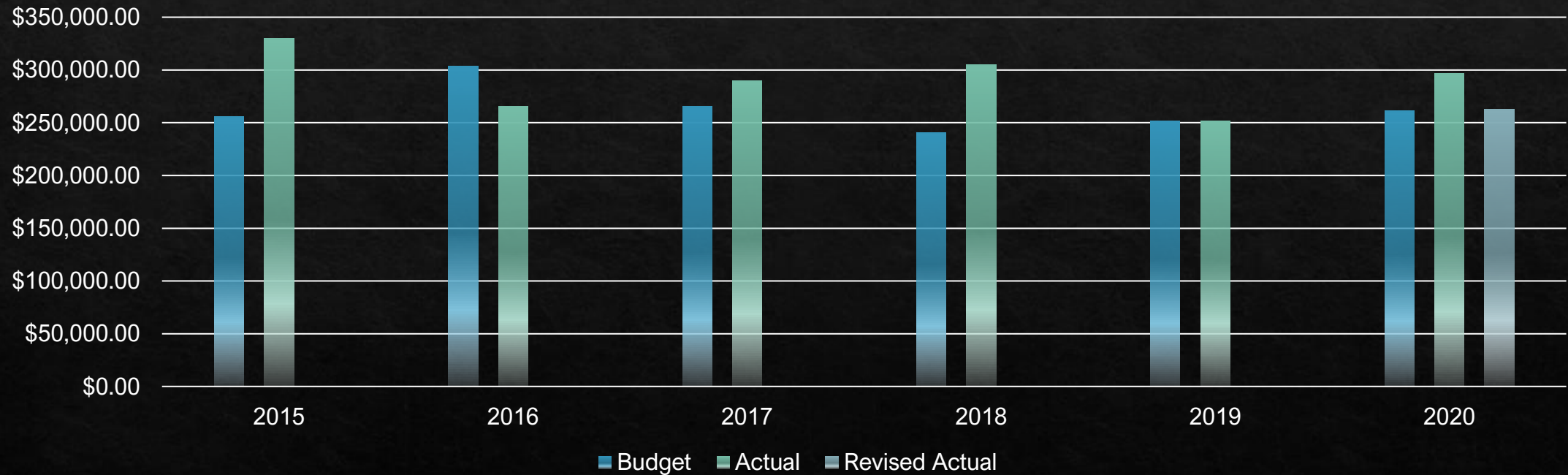
General Fund Disbursements

For Year Ended December 31, 2020

◆ Variance	\$35,980
◆ CARES Act	(\$26,295)
◆ 2019 City Fire Protection	(\$5,882)
◆ Banyon Software <i>2021 budget item</i>	(\$3,447)
◆ Budget Variance	(\$356)

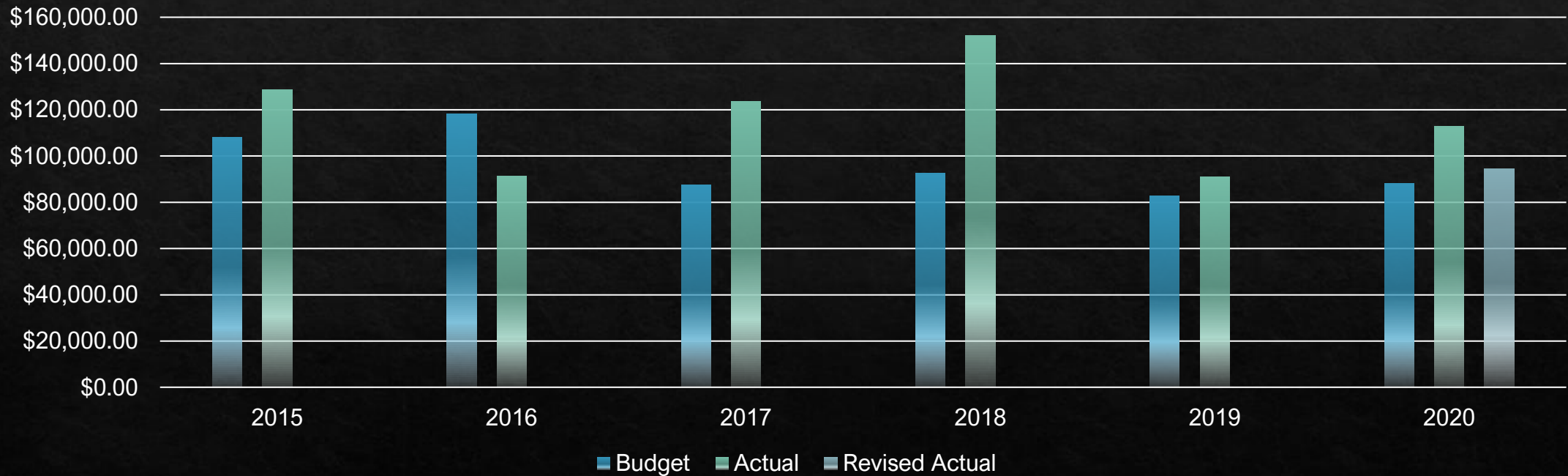
General Fund Budgetary Comparison Schedule

TOTAL DISBURSEMENTS



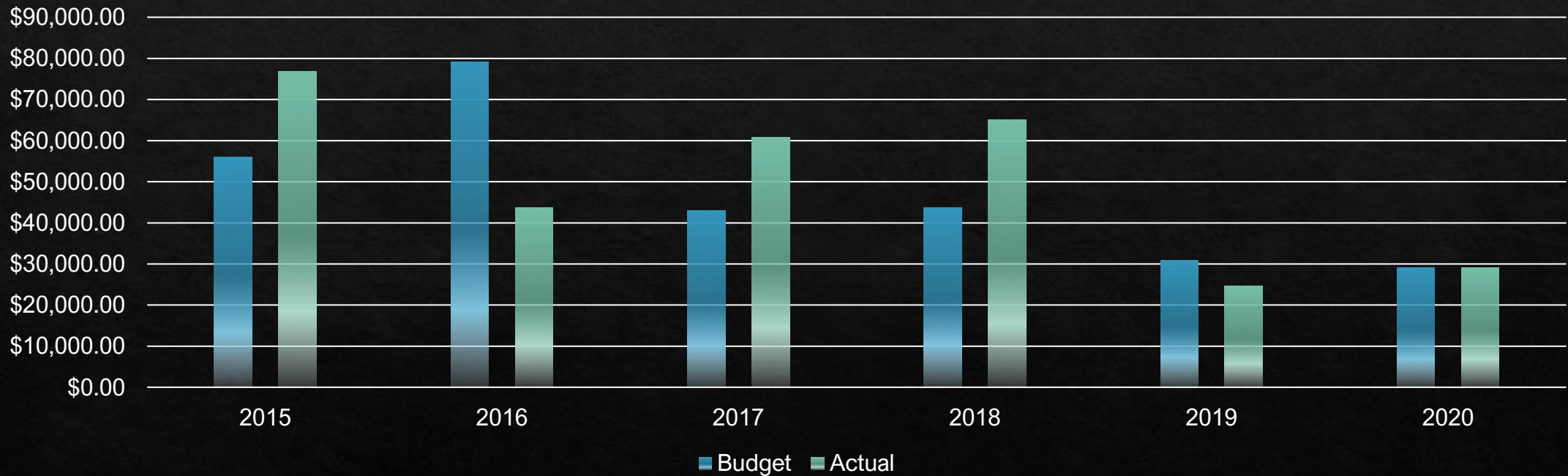
General Fund Budgetary Comparison Schedule

GENERAL GOVERNMENT DISBURSEMENTS



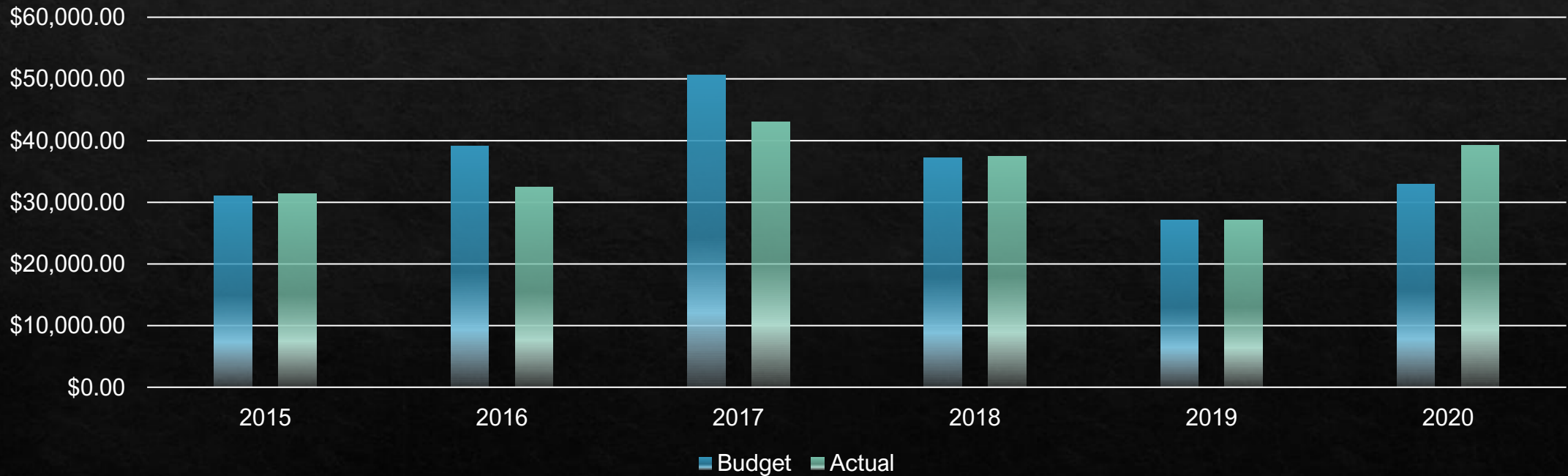
General Fund Budgetary Comparison Schedule

CITY CLERK SALARY DISBURSEMENTS



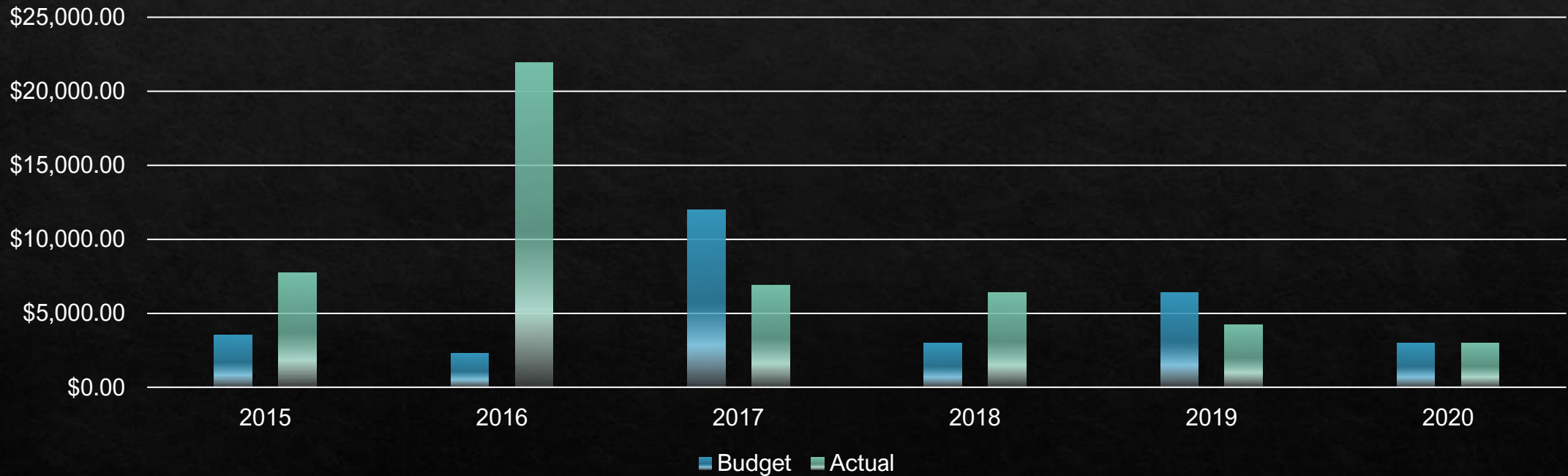
General Fund Budgetary Comparison Schedule

PUBLIC SAFETY DISBURSEMENTS



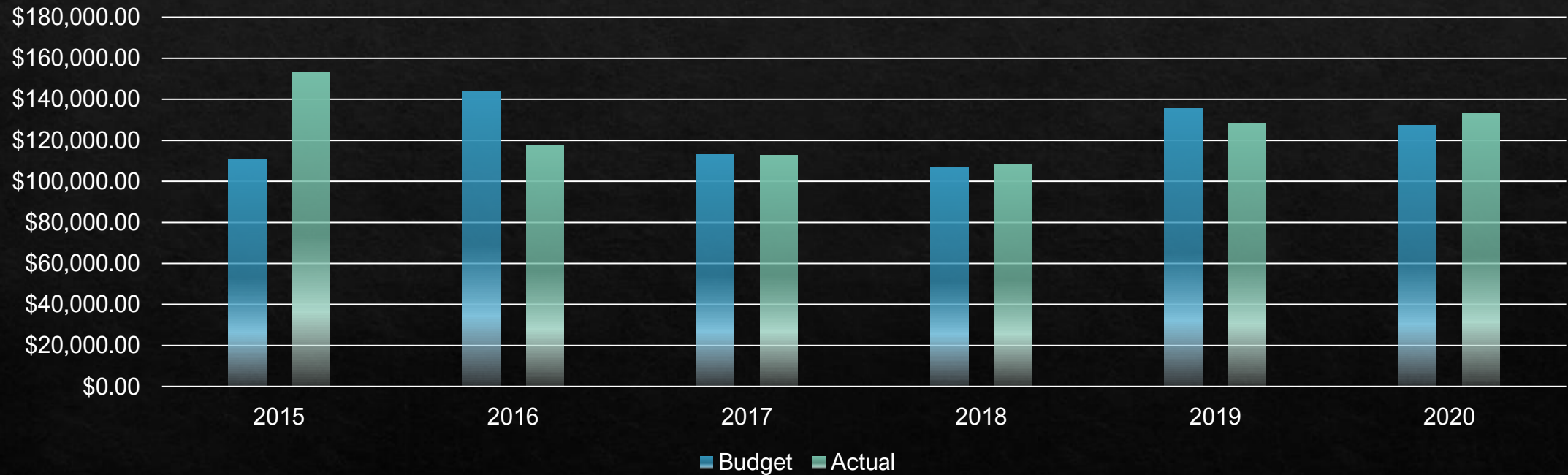
General Fund Budgetary Comparison Schedule

CULTURE & RECREATION DISBURSEMENTS



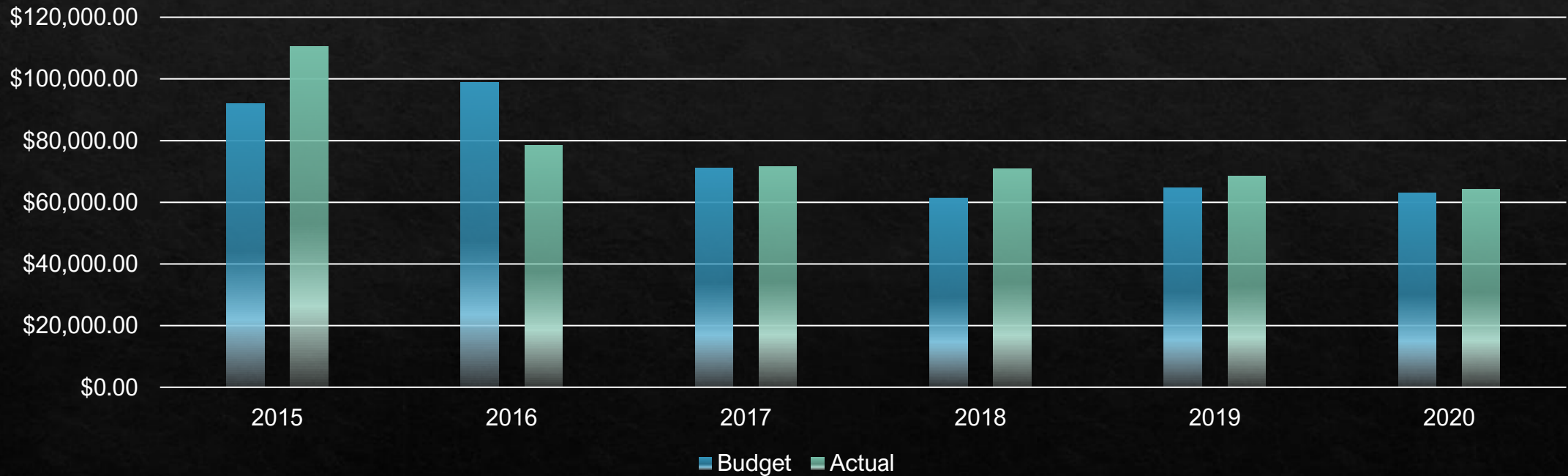
General Fund Budgetary Comparison Schedule

STREETS & HIGHWAYS DISBURSEMENTS



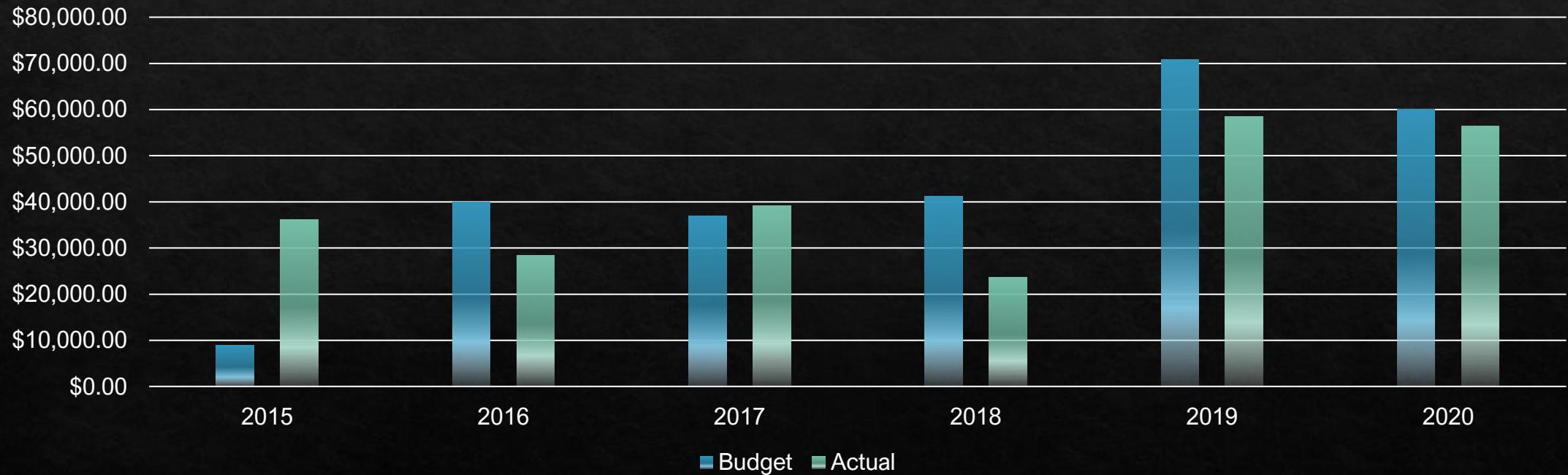
General Fund Budgetary Comparison Schedule

STREETS & HIGHWAYS SALARIES DISBURSEMENTS



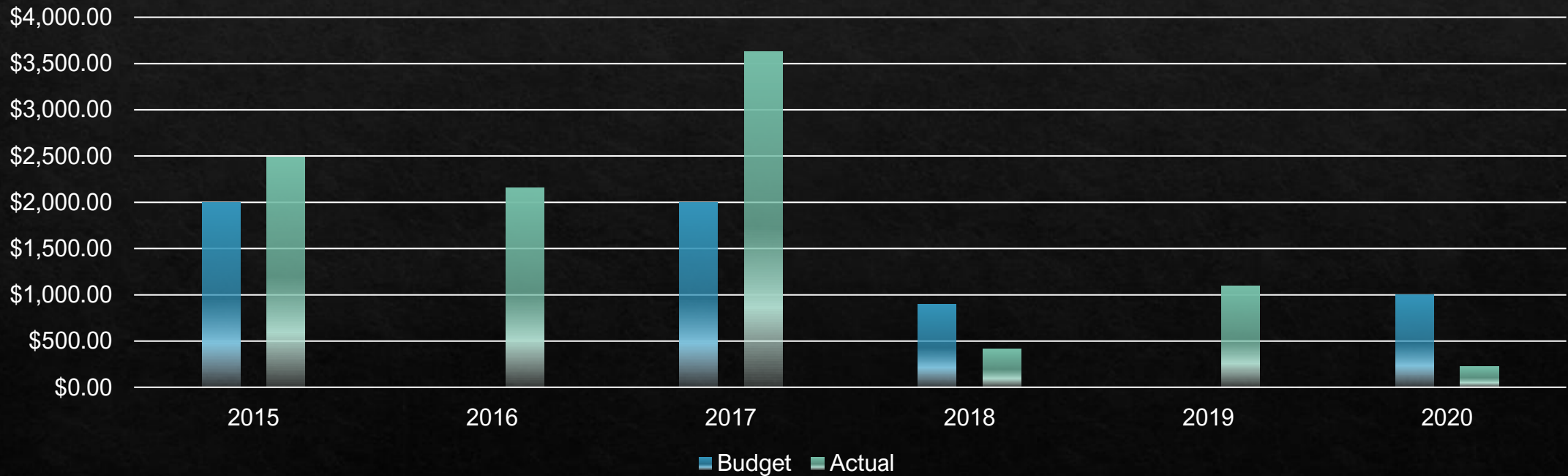
General Fund Budgetary Comparison Schedule

STREETS MAINTENANCE & REPAIR DISBURSEMENTS



General Fund Budgetary Comparison Schedule

ECONOMIC DEVELOPMENT DISBURSEMENTS



General Fund Disbursements

2015 29% over budget

2016 12% under budget

2017 9% over budget

General Fund Disbursements

2018 26% over budget

2019 <1% over budget

2020 <1% under budget

Questions & Comments