



Budget Comparison Report

FY 2021 General Fund Budget to Actual through Sept 2020

| SubCategory | 2018-2019 YTD Activity Through Per | 2019-2020 YTD Activity Through Per | 2020-2021 YTD Activity Through Per | FY 2021 Budget | NOTES |
|--|--|--|--|----------------------|--|
| Fund: 100 - GENERAL FUND | | | | | |
| Revenue | | | | | |
| Category: 40 - TAXES | | | | | |
| 400 - Real Property Taxes | \$ 221,334 | \$ 72,127 | \$ 59,338 | \$ 5,874,605 | Most property tax is collected in December and May/June |
| 403 - Personal Property Taxes | \$ - | \$ - | \$ 11,526 | \$ 267,137 | |
| 406 - Franchise Fees | \$ - | \$ 6,050,000 | \$ 1,050,000 | \$ 2,969,846 | Two of four quarterly solid waste payments received/ FY 2020 included a \$5 million one-time receipt |
| 409 - Sales Taxes | \$ 445,057 | \$ 522,824 | \$ 543,640 | \$ 4,025,048 | Reflects one month of sales tax received |
| 420 - Other Taxes | \$ 282,325 | \$ 276,937 | \$ 302,026 | \$ 7,083,745 | |
| Total Category: 40 - TAXES: | \$ 948,715 | \$ 6,921,889 | \$ 1,966,529 | \$ 20,220,381 | |
| Category: 41 - LICENSES | | | | | |
| 430 - Business Licenses | \$ 60,467 | \$ 112,986 | \$ 183,053 | \$ 225,000 | |
| Total Category: 41 - LICENSES: | \$ 60,467 | \$ 112,986 | \$ 183,053 | \$ 225,000 | |
| Category: 42 - PERMITS | | | | | |
| 450 - Building Permits | \$ 1,172,116 | \$ 481,383 | \$ 316,623 | \$ 2,200,000 | |
| 453 - Inspections | \$ 134,672 | \$ 43,880 | \$ 57,925 | \$ 210,000 | |
| 456 - Other Permits | \$ 215,113 | \$ 141,898 | \$ 95,123 | \$ 417,500 | |
| 515 - Public Works | \$ 52 | \$ - | \$ - | \$ - | |
| Total Category: 42 - PERMITS: | \$ 1,521,953 | \$ 667,161 | \$ 469,671 | \$ 2,827,500 | |
| Category: 45 - INTERGOVERNMENTAL | | | | | |
| 465 - State | \$ 11,730 | \$ - | \$ - | \$ - | |
| 470 - Local | \$ - | \$ - | \$ - | \$ - | |
| Total Category: 45 - INTERGOVERNMENTAL: | \$ 11,730 | \$ - | \$ - | \$ - | |
| Category: 47 - CHARGES FOR SERVICE | | | | | |
| 500 - Sanitation | \$ 1,529,092 | \$ 112,615 | \$ - | \$ - | Solid waste outsourced beginning in FY 2019/ residual revenues in FY 2020, but no revenues from this source in FY 2021 |
| 505 - Animal Control | \$ 17,511 | \$ 17,953 | \$ 17,174 | \$ 119,450 | |
| 510 - Community Development | \$ 1,180 | \$ 1,376 | \$ 1,066 | \$ 5,500 | |
| 515 - Public Works | \$ 4,868 | \$ 837 | \$ 39,412 | \$ 7,900 | |
| 525 - Abatements | \$ 1,732 | \$ 1,250 | \$ 2,299 | \$ 54,500 | |
| 530 - Public Safety | \$ 3,335 | \$ 34,719 | \$ (19,283) | \$ 537,850 | Revenues from this source not yet posted |
| 535 - Facilities | \$ 34,364 | \$ 34,294 | \$ 25,392 | \$ 125,000 | |
| 540 - Programs | \$ 44,130 | \$ 39,652 | \$ - | \$ 20,000 | |
| 545 - Other | \$ 32,573 | \$ 14,016 | \$ 3,826 | \$ 148,200 | |
| Total Category: 47 - CHARGES FOR SERVICE: | \$ 1,668,786 | \$ 256,711 | \$ 69,888 | \$ 1,018,400 | |
| Category: 50 - FINES AND FORFEITURES | | | | | |
| 555 - Vehicle | \$ 7,859 | \$ 12,200 | \$ 6,357 | \$ 70,000 | |
| 557 - Other | \$ 118 | \$ 5,553 | \$ 4,781 | \$ 45,000 | |
| Total Category: 50 - FINES AND FORFEITURES: | \$ 7,976 | \$ 17,752 | \$ 11,139 | \$ 115,000 | |

Category: 53 - COST RECOVERY

| | | | | |
|--|------------------|-------------------|-------------------|-------------------|
| 465 - State | \$ 1,545 | \$ 4,077 | \$ - | \$ 25,000 |
| 565 - Other Income | \$ 85,576 | \$ (10,001) | \$ 144,722 | \$ 334,000 |
| Total Category: 53 - COST RECOVERY: | \$ 87,121 | \$ (5,924) | \$ 144,722 | \$ 359,000 |

Total Category: 54 - MISCELLANEOUS REVENUES: \$ 4,205 \$ (28,052) \$ 52,445 \$ 339,500

Category: 90 - TRANSFERS \$ (510,108) \$ 580,656 \$ - \$ 8,549,581

No transfers recorded to date/ transfers are expected to be close to budgeted target

Total Revenue: \$ 3,800,846 \$ 8,523,179 \$ 2,897,447 \$ 33,654,362

Expense

Category: 60 - PERSONNEL SERVICES

| | | | | |
|---|---------------------|---------------------|---------------------|----------------------|
| 600 - SALARIES AND WAGES | \$ 2,639,006 | \$ 2,633,115 | \$ 2,647,664 | \$ 12,819,643 |
| 610 - BENEFITS | \$ 1,425,418 | \$ 2,230,331 | \$ 2,143,609 | \$ 5,984,148 |
| 615 - OTHER | \$ 117,864 | \$ 194,730 | \$ 147,253 | \$ 474,406 |
| Total Category: 60 - PERSONNEL SERVICES: | \$ 4,182,288 | \$ 5,058,176 | \$ 4,938,526 | \$ 19,278,197 |

Tracking under budget
PERS liability paid in lump sum during July for the entire fiscal year

Category: 65 - OPERATING COSTS

| | | | | |
|--|---------------------|---------------------|---------------------|----------------------|
| 650 - UTILITIES | \$ 374,052 | \$ 405,655 | \$ 424,637 | \$ 1,548,533 |
| 655 - ADMINISTRATIVE | \$ 75,952 | \$ 93,116 | \$ 93,603 | \$ 354,623 |
| 660 - FLEET COSTS | \$ 64,443 | \$ 76,174 | \$ 57,124 | \$ 369,669 |
| 665 - PROGRAM COSTS | \$ 327,025 | \$ 349,534 | \$ 88,770 | \$ 741,619 |
| 670 - REPAIRS AND MAINTENANCE | \$ 81,634 | \$ 53,479 | \$ 107,160 | \$ 820,510 |
| 675 - SUPPLIES | \$ 59,008 | \$ 45,281 | \$ 40,998 | \$ 541,570 |
| 680 - SPECIAL SERVICES | \$ 1,613,943 | \$ 140,167 | \$ 9,595 | \$ 501,000 |
| 690 - CONTRACTUAL SERVICES | \$ 942,660 | \$ 697,875 | \$ 621,612 | \$ 7,325,058 |
| 697 - ADMIN OVERHEAD | \$ (178,000) | \$ (187,500) | \$ - | \$ - |
| 699 - OTHER | \$ 886,662 | \$ 1,126,864 | \$ 1,465,376 | \$ 1,538,766 |
| Total Category: 65 - OPERATING COSTS: | \$ 4,247,378 | \$ 2,800,646 | \$ 2,908,875 | \$ 13,741,348 |

Overhead now part of transfers/ in revenues

Category: 70 - CAPITAL IMPROVEMENTS

| | | | | |
|---|-------------------|-------------------|------------------|-------------------|
| 700 - EQUIPMENT | \$ 141,139 | \$ 11,181 | \$ 27,148 | \$ 180,000 |
| 703 - FURNITURE | \$ - | \$ 379 | \$ - | \$ - |
| 705 - VEHICLE | \$ 19,449 | \$ 107,947 | \$ 51,299 | \$ 273,816 |
| 710 - STRUCTURE | \$ - | \$ - | \$ - | \$ - |
| Total Category: 70 - CAPITAL IMPROVEMENTS: | \$ 160,588 | \$ 119,507 | \$ 78,448 | \$ 453,816 |

Category: 77 - CONTINGENCY

| | | | | |
|--|-------------|-------------|-------------|-------------------|
| 770 - CONTINGENCY | \$ - | \$ - | \$ - | \$ 150,001 |
| Total Category: 77 - CONTINGENCY: | \$ - | \$ - | \$ - | \$ 150,001 |

Category: 90 - TRANSFERS

| | | | | |
|--|-------------|-------------|-------------|------------------|
| 900 - Transfers | \$ - | \$ - | \$ - | \$ 31,000 |
| Total Category: 90 - TRANSFERS: | \$ - | \$ - | \$ - | \$ 31,000 |

Total Expense: \$ 8,590,254 \$ 7,978,328 \$ 6,930,567 \$ 33,654,362

Expenses tracking below budget through first quarter of operations

Total Fund: 100 - GENERAL FUND: \$ (4,789,408) \$ 544,851 \$ (4,019,788) \$ -

Overall Analysis

The City is 3 months into FY 2021 and is tracking well with both revenues and expenditures. Tax revenues are likely to exceed the budget and expenditures are tracking under budget. Expenses remain below budget in part due to cost savings measures deployed in the final quarter of FY 2020 but which remain in effect. Tax revenues and business license are likely to exceed the budget by a significant amount while development revenues are lagging below budgeted targets.