



Budget Comparison Report

General Fund Budget to Actual
FY 2020 through January

SubCategory	2017-2018 YTD Activity Through Per	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	Parent Budget 2019-2020 REV 2	Notes	
					% of Budget	
Revenue						
Category: 40 - TAXES						
400 - Real Property Taxes	\$ 2,895,681	\$ 2,140,268	\$ 3,112,026	\$ 4,823,562		
403 - Personal Property Taxes	\$ -	\$ -	\$ 254,416	\$ 228,000		
406 - Franchise Fees	\$ 172,217	\$ 172,278	\$ 6,799,342	\$ 2,953,875		FY 2020 includes a one time payment of \$5 million related to the solid waste contract.
409 - Sales Taxes	\$ 2,124,205	\$ 2,381,765	\$ 2,393,141	\$ 5,436,227		Collections are highest in the final two months of the fiscal year.
420 - Other Taxes	\$ 997,971	\$ 984,152	\$ 975,407	\$ 6,891,381		Motor Vehicle in Lieu tax is received in June - approx \$5 million
Total Category: 40 - TAXES:	\$ 6,190,074	\$ 5,678,463	\$ 13,534,332	\$ 20,333,045	66.6%	
Category: 41 - LICENSES						
430 - Business Licenses	\$ 54,160	\$ 86,392	\$ 138,185	\$ 214,221		
Total Category: 41 - LICENSES:	\$ 54,160	\$ 86,392	\$ 138,185	\$ 214,221	64.5%	
Category: 42 - PERMITS						
450 - Building Permits	\$ 716,921	\$ 3,031,882	\$ 1,342,516	\$ 3,349,500	40.1%	Trending low - unlikely to hit budget target
453 - Inspections	\$ 1,061,693	\$ 192,893	\$ 112,172	\$ 1,080,100	10.4%	Tied directly to development activity, unlikely to hit budget target
456 - Other Permits	\$ 338,902	\$ 364,573	\$ 252,003	\$ 738,285		
515 - Public Works	\$ 857	\$ 263	\$ -	\$ -		
Total Category: 42 - PERMITS:	\$ 2,118,373	\$ 3,589,611	\$ 1,706,691	\$ 5,167,885	33.0%	
Category: 45 - INTERGOVERNMENTAL						
465 - State	\$ 7,288	\$ 20,062	\$ -	\$ 21,288		
470 - Local	\$ -	\$ 9,257	\$ 2,550	\$ -		
Total Category: 45 - INTERGOVERNMENTAL:	\$ 7,288	\$ 29,319	\$ 2,550	\$ 21,288	12.0%	
Category: 47 - CHARGES FOR SERVICE						
500 - Sanitation	\$ 4,456,765	\$ 4,209,446	\$ 282,362	\$ -		Outsourcing of solid waste services began in FY 2020
505 - Animal Control	\$ 84,531	\$ 51,421	\$ 52,223	\$ 118,000		
510 - Community Development	\$ 2,844	\$ 3,846	\$ 2,878	\$ 5,000		
515 - Public Works	\$ 36,331	\$ 8,329	\$ 4,387	\$ 13,000		
525 - Abatements	\$ 31,502	\$ 5,052	\$ 31,212	\$ 66,000		
530 - Public Safety	\$ 27,696	\$ 115,765	\$ 136,146	\$ 247,000		
535 - Facilities	\$ 117,978	\$ 126,368	\$ 75,238	\$ 125,000		
540 - Programs	\$ 81,806	\$ 78,687	\$ 69,457	\$ 110,500		
545 - Other	\$ 24,161	\$ 68,331	\$ 44,647	\$ 68,450		
Total Category: 47 - CHARGES FOR SERVICE:	\$ 4,863,614	\$ 4,667,245	\$ 698,550	\$ 752,950	92.8%	
Category: 50 - FINES AND FORFEITURES						
555 - Vehicle	\$ 41,651	\$ 35,986	\$ 41,941	\$ 111,780		
557 - Other	\$ 1,079	\$ 13,700	\$ 19,643	\$ 22,070		

Total Category: 50 - FINES AND FORFEITURES:	\$ 42,730	\$ 49,686	\$ 61,584	\$ 133,850	46.0%	
Category: 53 - COST RECOVERY						
465 - State	\$ -	\$ 8,139	\$ 24,854	\$ -		
565 - Other Income	\$ 221,985	\$ 291,640	\$ 363,819	\$ -		
Total Category: 53 - COST RECOVERY:	\$ 221,985	\$ 299,779	\$ 388,673	\$ -		
Category: 54 - MISCELLANEOUS REVENUES						
560 - Investment Earnings	\$ -	\$ 484	\$ 76,299	\$ 1,000		
565 - Other Income	\$ 16,223	\$ 8,274	\$ 25,125	\$ 21,500		
Total Category: 54 - MISCELLANEOUS REVENUES:	\$ 16,223	\$ 8,759	\$ 101,424	\$ 22,500	450.8%	
Category: 58 - OTHER FINANCING SOURCES						
595 - Sale of Assets	\$ -	\$ 16,649	\$ 13,417	\$ 5,000		
599 - Other	\$ -	\$ 7,500	\$ -	\$ -		
Total Category: 58 - OTHER FINANCING SOURCES:	\$ -	\$ 24,149	\$ 13,417	\$ 5,000		
Category: 90 - TRANSFERS						
900 - Transfers	\$ (4,611)	\$ (190,108)	\$ 1,302,712	\$ 5,687,300		
Total Category: 90 - TRANSFERS:	\$ (4,611)	\$ (190,108)	\$ 1,302,712	\$ 5,687,300	22.9%	
Total Revenue:	\$ 13,509,836	\$ 14,243,295	\$ 17,948,119	\$ 32,338,039	55.5%	
Expenses						
Category: 60 - PERSONNEL SERVICES						
600 - SALARIES AND WAGES	\$ 5,125,814	\$ 6,056,986	\$ 6,834,281	\$ 12,724,112		
610 - BENEFITS	\$ 2,353,472	\$ 2,871,447	\$ 4,037,361	\$ 6,239,431		
615 - OTHER	\$ 232,717	\$ 410,497	\$ 540,735	\$ 456,089		
Total Category: 60 - PERSONNEL SERVICES:	\$ 7,712,003	\$ 9,338,930	\$ 11,412,376	\$ 19,419,632	58.8%	
Category: 65 - OPERATING COSTS						
650 - UTILITIES	\$ 881,205	\$ 1,053,295	\$ 1,016,158	\$ 2,064,300		
655 - ADMINISTRATIVE	\$ 194,976	\$ 195,928	\$ 228,016	\$ 370,237		
660 - FLEET COSTS	\$ 209,815	\$ 184,211	\$ 213,321	\$ 364,062		
665 - PROGRAM COSTS	\$ 339,719	\$ 364,119	\$ 466,269	\$ 493,200		
670 - REPAIRS AND MAINTENANCE	\$ 244,955	\$ 202,513	\$ 167,361	\$ 538,039		
675 - SUPPLIES	\$ 168,979	\$ 177,457	\$ 166,846	\$ 524,183		
680 - SPECIAL SERVICES	\$ 3,168,233	\$ 3,867,120	\$ 469,316	\$ 1,061,000		Most of this expenditure in prior years was related to solid waste

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SubCategory	2017-2018		2018-2019		2019-2020		Parent Budget	2019-2020 REV 2
	YTD Activity Through Per	YTD Activity Through Per	YTD Activity Through Per	YTD Activity Through Per	YTD Activity Through Per	YTD Activity Through Per		
690 - CONTRACTUAL SERVICES	\$ 2,154,625	\$ 1,713,313	\$ 2,390,422	\$ 6,366,106				
697 - ADMIN OVERHEAD	\$ (350,000)	\$ (356,000)	\$ (375,000)	\$ (750,000)				
699 - OTHER	\$ 782,147	\$ 952,777	\$ 1,179,767	\$ 1,347,311				
Total Category: 65 - OPERATING COSTS:	\$ 7,794,653	\$ 8,354,733	\$ 5,922,475	\$ 12,378,438	47.8%			
Category: 70 - CAPITAL IMPROVEMENTS								
700 - EQUIPMENT	\$ 75,224	\$ 166,187	\$ 32,501	\$ 105,950				
703 - FURNITURE	\$ 18,324	\$ -	\$ 6,087	\$ 6,038				
705 - VEHICLE	\$ 359,662	\$ 68,399	\$ 226,857	\$ 351,020				
710 - STRUCTURE	\$ -	\$ -	\$ -	\$ -				
750 - OTHER	\$ -	\$ -	\$ -	\$ -				
Total Category: 70 - CAPITAL IMPROVEMENTS:	\$ 453,210	\$ 234,586	\$ 265,446	\$ 463,009	57.3%			
Category: 77 - CONTINGENCY								
770 - CONTINGENCY	\$ -	\$ -	\$ -	\$ 47,961				
Total Category: 77 - CONTINGENCY:	\$ -	\$ -	\$ -	\$ 47,961				
Category: 78 - CAPITAL OUTLAY								
780 - CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -				
Total Category: 78 - CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ -				
Category: 80 - DEBT SERVICE								
800 - Debt Service	\$ -	\$ -	\$ -	\$ -				

Total Category: 80 - DEBT SERVICE:	\$	-	\$	-	\$	-	\$	-		
Total Expense:	\$	15,959,867	\$	17,947,234	\$	17,600,297	\$	32,309,039	54.5%	Expenses are tracking very close to budget overall
Revenues Over/ (Under) Budget	\$	(2,450,031)	\$	(3,703,939)	\$	347,822				
Overall Assessment:	The General Fund is trending towards a surplus (revenues exceeding expenditures) of \$6 to \$8 million for FY 2020. This is due in large part to the one-time solid waste franchise fee of \$5 million.									