



## Budget Comparison Report

General Fund Budget to Actual through May 2021

	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	2020-2021 YTD Activity Through Per	Parent Budget		Notes
				2020-2021 V1 2020-2021	FY 2021 Estimate	
<b>Category: 40 - TAXES</b>						
400 - Real Property Taxes	\$ 5,033,736.27	\$ 3,899,935.18	\$ 6,100,972.53	\$ 6,174,605.00	\$ 6,450,000.00	
403 - Personal Property Taxes	\$ -	\$ 254,416.12	\$ 210,630.22	\$ 267,137.00	\$ 245,000.00	
406 - Franchise Fees	\$ 789,039.39	\$ 7,953,448.93	\$ 3,065,522.68	\$ 3,019,846.00	\$ 3,138,000.00	
409 - Sales Taxes	\$ 4,189,576.65	\$ 4,208,707.66	\$ 5,605,912.07	\$ 6,375,048.00	\$ 6,825,000.00	Sales Tax is trending higher and expected to exceed budget
420 - Other Taxes	\$ 3,907,466.90	\$ 4,159,150.02	\$ 4,719,498.91	\$ 7,533,745.00	\$ 7,603,000.00	UUT and TOT taxes trending higher and expected to exceed budget
<b>Total Category: 40 - TAXES:</b>	<b>\$ 13,919,819.21</b>	<b>\$ 20,475,657.91</b>	<b>\$ 19,702,536.41</b>	<b>\$ 23,370,381.00</b>	<b>\$ 24,261,000.00</b>	<b>Taxes continue trending higher and are expected to exceed budget</b>
<b>Category: 41 - LICENSES</b>						
430 - Business Licenses	\$ 201,699.78	\$ 216,275.10	\$ 295,990.05	\$ 325,000.00	\$ 385,000.00	
<b>Total Category: 41 - LICENSES:</b>	<b>\$ 201,699.78</b>	<b>\$ 216,275.10</b>	<b>\$ 295,990.05</b>	<b>\$ 325,000.00</b>	<b>\$ 385,000.00</b>	
<b>Category: 42 - PERMITS</b>						
450 - Building Permits	\$ 3,693,791.95	\$ 1,876,581.94	\$ 1,585,263.70	\$ 2,200,000.00	\$ 1,740,000.00	
453 - Inspections	\$ 270,956.90	\$ 179,395.63	\$ 200,320.70	\$ 210,000.00	\$ 251,000.00	
456 - Other Permits	\$ 534,189.72	\$ 471,572.94	\$ 448,270.09	\$ 417,500.00	\$ 498,077.00	
515 - Public Works	\$ 72,642.65	\$ (75,974.50)	\$ -	\$ -	\$ 55,000.00	
<b>Total Category: 42 - PERMITS:</b>	<b>\$ 4,571,581.22</b>	<b>\$ 2,451,576.01</b>	<b>\$ 2,233,854.49</b>	<b>\$ 2,827,500.00</b>	<b>\$ 2,544,077.00</b>	
<b>Category: 45 - INTERGOVERNMENTAL</b>						
465 - State	\$ 31,934.92	\$ -	\$ -	\$ -	\$ -	
470 - Local	\$ 9,257.00	\$ 2,549.65	\$ -	\$ -	\$ -	
<b>Total Category: 45 - INTERGOVERNMENTAL:</b>	<b>\$ 41,191.92</b>	<b>\$ 2,549.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Category: 47 - CHARGES FOR SERVICE</b>						
500 - Sanitation	\$ 6,899,714.60	\$ 131,257.25	\$ 205,248.85	\$ -	\$ -	
505 - Animal Control	\$ 99,595.85	\$ 83,867.91	\$ 91,586.78	\$ 119,450.00	\$ 134,450.00	
510 - Community Development	\$ 5,440.00	\$ 5,362.00	\$ 5,450.00	\$ 5,500.00	\$ 5,550.00	
515 - Public Works	\$ 9,445.00	\$ 11,398.00	\$ 49,237.06	\$ 7,900.00	\$ 55,000.00	
525 - Abatements	\$ 32,216.39	\$ 40,412.33	\$ 74,631.75	\$ 54,500.00	\$ 99,600.00	
530 - Public Safety	\$ 224,863.06	\$ 201,336.73	\$ 359,734.54	\$ 537,850.00	\$ 475,000.00	
535 - Facilities	\$ 168,136.35	\$ 101,948.44	\$ 77,464.53	\$ 125,000.00	\$ 90,319.00	
540 - Programs	\$ 146,610.94	\$ 77,882.00	\$ 3,043.00	\$ 20,000.00	\$ 5,000.00	
545 - Other	\$ 109,700.24	\$ 119,636.27	\$ 86,973.59	\$ 148,200.00	\$ 96,638.00	

<b>Total Category: 47 - CHARGES FOR SERVICE:</b>		\$ 7,695,722.43	\$ 773,100.93	\$ 953,370.10	\$ 1,018,400.00	\$ 961,557.00	
<b>Category: 50 - FINES AND FORFEITURES</b>							
	555 - Vehicle	\$ 76,729.87	\$ 69,244.65	\$ 73,591.39	\$ 70,000.00	\$ 78,000.00	
	557 - Other	\$ 27,176.98	\$ 34,287.25	\$ 38,651.28	\$ 45,000.00	\$ 43,000.00	
<b>Total Category: 50 - FINES AND FORFEITURES:</b>		\$ 103,906.85	\$ 103,531.90	\$ 112,242.67	\$ 115,000.00	\$ 121,000.00	
<b>Category: 53 - COST RECOVERY</b>							
	465 - State	\$ 8,889.40	\$ 24,870.02	\$ -	\$ 25,000.00	\$ 20,000.00	
	565 - Other Income	\$ 507,109.43	\$ 548,431.65	\$ 156,804.46	\$ 461,500.00	\$ 300,000.00	
<b>Total Category: 53 - COST RECOVERY:</b>		\$ 515,998.83	\$ 573,301.67	\$ 156,804.46	\$ 486,500.00	\$ 320,000.00	
<b>Category: 54 - MISCELLANEOUS REVENUES</b>							
	560 - Investment Earnings	\$ 1,436.78	\$ 106,383.10	\$ 68,444.77	\$ 170,000.00	\$ 123,250.00	
	565 - Other Income	\$ 18,021.69	\$ 33,811.49	\$ 44,594.12	\$ 27,000.00	\$ 50,265.00	
<b>Total Category: 54 - MISCELLANEOUS REVENUES:</b>		\$ 19,458.47	\$ 140,194.59	\$ 113,038.89	\$ 197,000.00	\$ 173,515.00	
<b>Category: 58 - OTHER FINANCING SOURCES</b>							
	595 - Sale of Assets	\$ 20,629.04	\$ 27,430.98	\$ -	\$ 15,000.00	\$ -	
	599 - Other	\$ 175,037.40	\$ (31.75)	\$ (26.94)	\$ -	\$ -	
<b>Total Category: 58 - OTHER FINANCING SOURCES:</b>		\$ 195,666.44	\$ 27,399.23	\$ (26.94)	\$ 15,000.00	\$ -	
<b>Category: 90 - TRANSFERS</b>							
	900 - Transfers	\$ 86,315.69	\$ 1,891,641.93	\$ 6,420,255.25	\$ 8,846,367.00		All transfers are expected to be made.
<b>Total Category 90 - Transfers</b>						\$ 8,846,367.00	
<b>Total Revenue:</b>		\$ 27,351,360.84	\$ 26,655,228.92	\$ 29,988,065.38	\$ 37,201,148.00	\$ 37,612,516.00	
<b>Category: 60 - PERSONNEL SERVICES</b>							
	600 - SALARIES AND WAGES	\$ 9,929,543.14	\$ 10,600,815.89	\$ 10,968,351.20	\$ 13,179,560.09	\$ 12,650,000.00	Actuals include 23 of 26 pay periods
	610 - BENEFITS	\$ 4,737,799.58	\$ 5,246,515.21	\$ 4,695,449.53	\$ 6,073,295.40	\$ 5,735,738.00	
	615 - OTHER	\$ 658,177.67	\$ 733,861.04	\$ 461,272.83	\$ 463,508.50	\$ 544,173.00	
	699 - OTHER	\$ 16,013.84	\$ 24,512.93	\$ 23,929.16	\$ 34,200.00	\$ 28,650.00	
<b>Total Category: 60 - PERSONNEL SERVICES:</b>		\$ 15,341,534.23	\$ 16,605,705.07	\$ 16,149,002.72	\$ 19,750,563.99	\$ 18,958,561.00	
<b>Category: 65 - OPERATING COSTS</b>							
	615 - OTHER	\$ 17,601.41	\$ 32,976.06	\$ 56,365.00	\$ 15,000.00	\$ 70,000.00	
	650 - UTILITIES	\$ 1,507,359.58	\$ 1,514,280.57	\$ 1,543,335.11	\$ 1,548,533.00	\$ 1,761,116.00	
	655 - ADMINISTRATIVE	\$ 367,600.45	\$ 341,487.79	\$ 359,544.77	\$ 440,301.00	\$ 410,280.00	
	660 - FLEET COSTS	\$ 308,294.78	\$ 382,364.87	\$ 355,315.39	\$ 369,669.00	\$ 444,144.00	
	665 - PROGRAM COSTS	\$ 481,178.75	\$ 469,904.87	\$ 547,808.26	\$ 741,619.00	\$ 655,110.00	
	670 - REPAIRS AND MAINTENANCE	\$ 366,666.33	\$ 299,299.90	\$ 643,133.54	\$ 996,595.00	\$ 753,886.00	
	675 - SUPPLIES	\$ 300,348.60	\$ 298,736.80	\$ 235,023.45	\$ 576,920.00	\$ 395,000.00	
	680 - SPECIAL SERVICES	\$ 5,985,421.77	\$ 612,647.70	\$ 252,354.97	\$ 422,000.00	\$ 293,012.00	
	690 - CONTRACTUAL SERVICES	\$ 3,658,018.75	\$ 4,250,821.74	\$ 4,601,891.54	\$ 7,275,058.00	\$ 6,895,477.00	Expenses expected higher, last two quarters of Fire Services remain to be booked
	697 - ADMIN OVERHEAD	\$ (534,000.00)	\$ (562,500.00)	\$ -	\$ -	\$ -	
	699 - OTHER	\$ 970,797.07	\$ 1,178,632.99	\$ 1,576,021.96	\$ 1,613,000.00	\$ 1,658,970.00	
<b>Total Category: 65 - OPERATING COSTS:</b>		\$ 13,429,287.49	\$ 8,818,653.29	\$ 10,170,793.99	\$ 13,998,695.00	\$ 13,336,995.00	
<b>Category: 70 - CAPITAL IMPROVEMENTS</b>							
	700 - EQUIPMENT	\$ 410,200.46	\$ 47,595.49	\$ 214,689.29	\$ 367,000.00	\$ 355,000.00	

	703 - FURNITURE	\$ -	\$ 9,081.98	\$ 2,049.36	\$ -	\$ 2,049.00	
	705 - VEHICLE	\$ 174,478.75	\$ 250,087.85	\$ 386,899.84	\$ 645,307.00	\$ 625,000.00	
	710 - STRUCTURE	\$ 8,019.00	\$ -	\$ -	\$ -	\$ -	
<b>Total Category: 70 - CAPITAL IMPROVEMENTS:</b>		<b>\$ 592,698.21</b>	<b>\$ 306,765.32</b>	<b>\$ 603,638.49</b>	<b>\$ 1,012,307.00</b>	<b>\$ 982,049.00</b>	
<b>Category: 77 - CONTINGENCY</b>							
	770 - CONTINGENCY	\$ 30,000.00	\$ -	\$ -	\$ 150,001.00	\$ 70,000.00	
<b>Total Category: 77 - CONTINGENCY:</b>		<b>\$ 30,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,001.00</b>	<b>\$ 70,000.00</b>	
<b>Total Expense:</b>		<b>\$ 29,393,519.93</b>	<b>\$ 25,731,123.68</b>	<b>\$ 26,923,435.20</b>	<b>\$ 34,911,567.00</b>	<b>\$ 33,347,605.00</b>	
<b>GENERAL FUND Operating Surplus/(Deficit)</b>		<b>\$ (2,042,159.09)</b>	<b>\$ 924,105.24</b>	<b>\$ 3,064,630.18</b>	<b>\$ 2,289,581.00</b>	<b>\$ 4,264,911.00</b>	
<b>Category: 90 - TRANSFERS</b>							
	900 - Transfers	\$ 43,985.00	\$ 45,194.00	\$ 270,954.99	\$ 6,955,545.00	\$ 6,955,545.00	FY 2021 Includes \$6.9 million of One-Time allocations
<b>Net Change in General Fund Balance</b>						<b>\$ (2,690,634.00)</b>	

**Analysis:**

The General Fund is trending to have an operating surplus of \$4.2 million. This is driven by continued increases in tax revenues and savings in both personnel and operating expenses. For this analysis, transfers-out have been separated from operating activities as the City Council made several One-Time allocations of General Funds totalling \$6.9million during FY 2021. This will result in a reduction in General Funds of approximately (2.7 million) overall during FY 2021