



SubCategory	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	2020-2021 YTD Activity Through Per	FY 2021 Budget	FY 2021 Estimate	Notes
<b>Fund: 100 - GENERAL FUND</b>						
<b>Revenue</b>						
<b>Category: 40 - TAXES</b>						
400 - Real Property Taxes	\$ 330,024	\$ 116,634	\$ 471,519	\$ 6,174,605	\$ 6,200,000	
403 - Personal Property Taxes	\$ -	\$ 155,790	\$ 11,526	\$ 267,137	\$ 317,000	
406 - Franchise Fees	\$ 49,548	\$ 6,095,309	\$ 1,050,000	\$ 3,019,846	\$ 3,049,000	
409 - Sales Taxes	\$ 885,928	\$ 1,022,772	\$ 1,176,147	\$ 5,725,048	\$ 5,725,000	
420 - Other Taxes	\$ 524,190	\$ 518,083	\$ 568,292	\$ 7,133,745	\$ 7,134,000	
<b>Total Category: 40 - TAXES:</b>	<b>\$ 1,789,691</b>	<b>\$ 7,908,588</b>	<b>\$ 3,277,483</b>	<b>\$ 22,320,381</b>	<b>\$ 22,425,000</b>	Incorporates budget adjustments
<b>Category: 41 - LICENSES</b>						
430 - Business Licenses	\$ 69,414	\$ 120,508	\$ 192,466	\$ 325,000	\$ 325,000	
<b>Total Category: 41 - LICENSES:</b>	<b>\$ 69,414</b>	<b>\$ 120,508</b>	<b>\$ 192,466</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	
<b>Category: 42 - PERMITS</b>						
450 - Building Permits	\$ 2,337,260	\$ 590,891	\$ 416,818	\$ 2,200,000	\$ 1,900,000	
453 - Inspections	\$ 135,672	\$ 61,489	\$ 117,100	\$ 210,000	\$ 275,000	
456 - Other Permits	\$ 263,669	\$ 164,013	\$ 145,794	\$ 417,500	\$ 428,000	
515 - Public Works	\$ 52	\$ -	\$ -	\$ -	\$ -	
<b>Total Category: 42 - PERMITS:</b>	<b>\$ 2,736,652</b>	<b>\$ 816,393</b>	<b>\$ 679,711</b>	<b>\$ 2,827,500</b>	<b>\$ 2,603,000</b>	Revenues lagging behind budget targets
<b>Category: 45 - INTERGOVERNMENTAL</b>						
465 - State	\$ 20,062	\$ -	\$ -	\$ -	\$ -	
470 - Local	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Category: 45 - INTERGOVERNMENTAL:</b>	<b>\$ 20,062</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Category: 47 - CHARGES FOR SERVICE</b>						
500 - Sanitation	\$ 1,859,373	\$ 112,615	\$ 13,332	\$ -	\$ -	
505 - Animal Control	\$ 24,623	\$ 35,740	\$ 20,928	\$ 119,450	\$ 78,000	
510 - Community Development	\$ 2,038	\$ 2,072	\$ 1,130	\$ 5,500	\$ 3,800	
515 - Public Works	\$ 6,085	\$ 2,713	\$ 41,098	\$ 7,900	\$ 65,000	
525 - Abatements	\$ 3,852	\$ 1,250	\$ 5,843	\$ 54,500	\$ 32,000	
530 - Public Safety	\$ 38,368	\$ 38,091	\$ (16,309)	\$ 537,850	\$ 535,000	
535 - Facilities	\$ 46,418	\$ 46,675	\$ 31,330	\$ 125,000	\$ 81,000	
540 - Programs	\$ 56,081	\$ 44,432	\$ 500	\$ 20,000	\$ 8,000	
545 - Other	\$ 47,092	\$ 17,370	\$ 29,192	\$ 148,200	\$ 96,000	
<b>Total Category: 47 - CHARGES FOR SERVICE:</b>	<b>\$ 2,083,931</b>	<b>\$ 300,958</b>	<b>\$ 127,046</b>	<b>\$ 1,018,400</b>	<b>\$ 898,800</b>	
<b>Category: 50 - FINES AND FORFEITURES</b>						
555 - Vehicle	\$ 15,054	\$ 24,906	\$ 14,703	\$ 70,000	\$ 57,000	
557 - Other	\$ 410	\$ 11,357	\$ 15,059	\$ 45,000	\$ 51,000	
<b>Total Category: 50 - FINES AND FORFEITURES:</b>	<b>\$ 15,465</b>	<b>\$ 36,263</b>	<b>\$ 29,762</b>	<b>\$ 115,000</b>	<b>\$ 108,000</b>	
<b>Category: 53 - COST RECOVERY</b>						
465 - State	\$ 8,139	\$ 18,059	\$ -	\$ 25,000	\$ 25,000	
565 - Other Income	\$ 121,030	\$ 59,726	\$ 22,448	\$ 334,000	\$ 334,000	

<b>Total Category: 53 - COST RECOVERY:</b>	\$ 129,169	\$ 77,785	\$ 22,448	\$ 359,000	\$ 359,000	
<b>Category: 54 - MISCELLANEOUS REVENUES</b>						
560 - Investment Earnings	\$ 78	\$ 51,833	\$ 128,465	\$ 170,000	\$ 345,000	
565 - Other Income	\$ 5,442	\$ 146,825	\$ 216,554	\$ 154,500	\$ 382,000	
<b>Total Category: 54 - MISCELLANEOUS REVENUES:</b>	\$ 5,520	\$ 198,657	\$ 345,019	\$ 324,500	\$ 727,000	
<b>Category: 58 - OTHER FINANCING SOURCES</b>						
595 - Sale of Assets	\$ -	\$ 9,465	\$ -	\$ 15,000	\$ 15,000	
599 - Other	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Category: 58 - OTHER FINANCING SOURCES:</b>	\$ -	\$ 9,465	\$ -	\$ 15,000	\$ 15,000	
<b>Category: 90 - TRANSFERS</b>						
900 - Transfers	\$ (510,108)	\$ 580,656	\$ 1,733,821	\$ 8,549,581	\$ 8,549,000	
<b>Total Category: 90 - TRANSFERS:</b>	\$ (510,108)	\$ 580,656	\$ 1,733,821	\$ 8,549,581	\$ 8,549,000	
<b>Total Revenue:</b>	\$ 6,339,795	\$ 10,049,273	\$ 6,407,756	\$ 35,854,362	\$ 36,009,800	
<b>Expense</b>						
<b>Category: 60 - PERSONNEL SERVICES</b>						
600 - SALARIES AND WAGES	\$ 3,411,284	\$ 3,488,822	\$ 3,562,151	\$ 13,179,560	\$ 12,610,000	
610 - BENEFITS	\$ 1,876,358	\$ 2,936,499	\$ 2,302,777	\$ 6,073,295	\$ 5,940,000	PERS prepayment included in October numbers
615 - OTHER	\$ 195,166	\$ 263,496	\$ 204,961	\$ 478,509	\$ 567,000	
<b>Total Category: 60 - PERSONNEL SERVICES:</b>	\$ 5,482,808	\$ 6,688,817	\$ 6,069,890	\$ 19,731,364	\$ 19,117,000	
<b>Category: 65 - OPERATING COSTS</b>						
650 - UTILITIES	\$ 660,643	\$ 691,349	\$ 503,217	\$ 1,548,533	\$ 1,590,000	
655 - ADMINISTRATIVE	\$ 100,184	\$ 123,453	\$ 122,150	\$ 354,623	\$ 360,000	
660 - FLEET COSTS	\$ 91,078	\$ 120,827	\$ 102,764	\$ 369,669	\$ 335,000	
665 - PROGRAM COSTS	\$ 331,214	\$ 357,408	\$ 422,250	\$ 741,619	\$ 759,000	
670 - REPAIRS AND MAINTENANCE	\$ 99,884	\$ 68,807	\$ 121,290	\$ 820,510	\$ 790,000	
675 - SUPPLIES	\$ 87,048	\$ 97,964	\$ 68,244	\$ 541,570	\$ 488,000	
680 - SPECIAL SERVICES	\$ 1,865,696	\$ 299,601	\$ 23,093	\$ 612,000	\$ 546,000	
690 - CONTRACTUAL SERVICES	\$ 1,126,759	\$ 936,121	\$ 813,055	\$ 7,325,058	\$ 6,800,000	Pace of spending expected to increase moved to transfer in beginning FY 2021
697 - ADMIN OVERHEAD	\$ (178,000)	\$ (187,500)	\$ -	\$ -	\$ -	
699 - OTHER	\$ 896,434	\$ 1,157,514	\$ 1,482,581	\$ 1,538,766	\$ 1,540,000	Insurance cost is largest portion-paid at beginning of year
<b>Total Category: 65 - OPERATING COSTS:</b>	\$ 5,080,939	\$ 3,665,545	\$ 3,658,644	\$ 13,852,348	\$ 13,208,000	
<b>Category: 70 - CAPITAL IMPROVEMENTS</b>						
700 - EQUIPMENT	\$ 141,139	\$ 14,908	\$ 30,875	\$ 180,000	\$ 180,000	
703 - FURNITURE	\$ -	\$ 6,466	\$ -	\$ -	\$ -	
705 - VEHICLE	\$ 24,868	\$ 110,171	\$ 58,688	\$ 273,816	\$ 274,000	
710 - STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Category: 70 - CAPITAL IMPROVEMENTS:</b>	\$ 166,007	\$ 131,544	\$ 89,563	\$ 453,816	\$ 454,000	
<b>Category: 77 - CONTINGENCY</b>						
770 - CONTINGENCY	\$ -	\$ -	\$ -	\$ 150,001	\$ 150,000	
<b>Total Category: 77 - CONTINGENCY:</b>	\$ -	\$ -	\$ -	\$ 150,001	\$ 150,000	
<b>Category: 90 - TRANSFERS</b>						
900 - Transfers	\$ -	\$ -	\$ -	\$ 31,000	\$ 120,000	some Covid -FEMA costs and flood preparation costs will not be recoverable
<b>Total Category: 90 - TRANSFERS:</b>	\$ -	\$ -	\$ -	\$ 31,000	\$ 120,000	
<b>Total Expense:</b>	\$ 10,729,754	\$ 10,485,906	\$ 9,818,098	\$ 34,218,529	\$ 33,049,000	
<b>Total Fund: 100 - GENERAL FUND:</b>	\$ (4,389,959)	\$ (436,632)	\$ (3,410,342)	\$ 1,635,833	\$ 2,960,800	

Analysis: The General Fund is budgeted to have a surplus of approximately \$1.6 million. Revenues should meet or exceed the budget target, led by current stronger results in sales tax. Expenses will likely provide some savings from the budget targets, based upon current expense patterns, resulting in a surplus likely to be near \$3 million. Note: this estimate assumes no significant disruption in economic patterns from the Covid-19 emergency.