



Budget Comparison Report
General Fund Budget to Actual through October 2021

Estimated Beginning Fund Balance:

\$17.3m

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 YTD Activity	Parent Budget		Notes
				2021-2022 V3	FY2022 Estimate	
Category: 40 - TAXES						
400 - Real Property Taxes	116,633.86	302,698.86	21,367.83	6,516,588.00	6,516,588.00	
403 - Personal Property Taxes	155,790.15	180,345.41	-	277,822.00	277,822.00	
409 - Sales Taxes	1,022,772.43	1,176,146.77	1,601,638.91	6,926,638.00	7,126,638.00	2 months of revenue received
420 - Other Taxes	518,082.78	568,291.72	674,040.00	8,462,873.00	8,502,373.00	
Total Category: 40 - TAXES:	1,813,279.22	2,227,482.76	2,297,046.74	22,183,921.00	22,423,421.00	
Category: 41 - LICENSES						
430 - Business Licenses	120,508.28	192,465.67	116,469.15	405,000.00	405,000.00	
Total Category: 41 - LICENSES:	120,508.28	192,465.67	116,469.15	405,000.00	405,000.00	
Category: 42 - PERMITS						
450 - Building Permits	590,891.45	416,817.59	1,288,179.74	2,857,250.00	3,091,631.00	Increased activity compare to prior years
453 - Inspections	61,488.80	117,099.98	25,000.00	376,200.00	376,200.00	
456 - Other Permits	164,012.86	146,064.83	142,451.45	746,575.00	527,354.00	
515 - Public Works	-	-	2,039.98	-	2,040.00	
Total Category: 42 - PERMITS:	816,393.11	679,982.40	1,457,671.17	3,980,025.00	3,997,225.00	
Category: 43 - FRANCHISE FEES						
406 - Franchise Fees	6,095,308.98	1,050,000.00	1,050,000.00	3,111,474.00	3,111,474.00	
Total Category: 43 - FRANCHISE FEES:	6,095,308.98	1,050,000.00	1,050,000.00	3,111,474.00	3,111,474.00	
Category: 45 - INTERGOVERNMENTAL						
465 - State	-	-	-	-	-	
470 - Local	-	-	-	-	-	
Total Category: 45 - INTERGOVERNMENTAL:	-	-	-	-	-	
Category: 47 - CHARGES FOR SERVICE						
500 - Sanitation	112,614.53	20,775.36	-	-	-	
505 - Animal Control	35,740.27	44,368.78	23,758.05	111,564.00	111,274.00	
510 - Community Development	2,072.00	1,130.00	1,614.00	6,135.00	4,842.00	
515 - Public Works	2,713.00	41,098.06	-	15,500.00	15,500.00	
525 - Abatements	1,250.00	9,548.42	1,594.64	67,399.00	67,399.00	
530 - Public Safety	38,090.73	13,207.61	29,826.60	450,496.00	432,630.00	
535 - Facilities	46,674.96	31,330.28	36,127.44	131,020.00	133,640.00	
540 - Programs	44,432.00	500.00	4,733.00	18,750.00	21,340.00	

545 - Other	17,370.03	29,192.44	13,882.50	280,050.00	247,050.00	Passport services \$33k of budget, not doing them at this time
Total Category: 47 - CHARGES FOR SERVICE:	300,957.52	191,150.95	111,536.23	1,080,914.00	1,033,675.00	
Category: 50 - FINES AND FORFEITURES						
555 - Vehicle	24,906.11	14,962.76	21,685.27	76,608.00	84,349.00	
557 - Other	11,356.88	6,304.34	299.05	52,195.00	13,370.00	Most likely will not hit budget
Total Category: 50 - FINES AND FORFEITURES:	36,262.99	21,267.10	21,984.32	128,803.00	97,719.00	
Category: 53 - COST RECOVERY						
465 - State	18,058.68	-	12,934.00	20,000.00	23,500.00	
565 - Other Income	184,726.03	120,347.07	243,567.54	432,500.00	432,500.00	
Total Category: 53 - COST RECOVERY:	202,784.71	120,347.07	256,501.54	452,500.00	456,000.00	
Category: 54 - MISCELLANEOUS REVENUES						
560 - Investment Earnings	51,832.87	28,757.69	510.40	275,000.00	75,000.00	Low interest rate market persists
565 - Other Income	21,857.87	11,070.71	12,150.34	34,000.00	36,450.00	
Total Category: 54 - MISCELLANEOUS REVENUES	73,690.74	39,828.40	12,660.74	309,000.00	111,450.00	
Category: 58 - OTHER FINANCING SOURCES						
595 - Sale of Assets	9,465.00	-	1,128.51	-	2,500.00	
599 - Other	(33.34)	(1.99)	94.06	-	100.00	
Total Category: 58 - OTHER FINANCING SOURCES:	9,431.66	(1.99)	1,222.57	-	2,600.00	
Total Category: 90 - TRANSFERS:						
900 - Transfers	580,656.23	2,191,375.51	475,524.56	7,859,575.00	7,859,575.00	Expect all transfers to be made
	580,656.23	2,191,375.51	475,524.56	7,859,575.00	7,859,575.00	
Total Revenue	10,049,273.44	6,713,897.87	5,800,617.02	39,511,212.00	39,498,139.00	
Category: 60 - PERSONNEL SERVICES						
600 - SALARIES AND WAGES	3,488,821.55	3,562,119.46	3,969,989.46	14,705,777.00	14,579,786.00	8 of 26 pay periods reported
610 - BENEFITS	2,936,498.82	2,532,537.86	2,595,991.67	6,538,910.00	6,390,169.00	
615 - OTHER	252,543.56	199,941.47	94,007.05	299,816.00	225,616.00	
699 - OTHER	7,930.64	8,042.95	9,402.80	95,850.00	68,894.00	
Total Category: 60 - PERSONNEL SERVICES:	6,685,794.57	6,302,641.74	6,669,390.98	21,640,353.00	21,264,465.00	
Category: 65 - OPERATING COSTS						
615 - OTHER	10,952.85	5,059.20	19,428.50	35,000.00	48,800.00	Recruitment is trending high
650 - UTILITIES	691,349.06	494,193.58	663,557.87	1,624,392.00	1,692,072.00	Utilities trending high
655 - ADMINISTRATIVE	123,453.25	124,995.02	138,612.57	642,892.00	612,365.00	
660 - FLEET COSTS	120,827.44	122,965.36	145,386.15	415,389.00	436,158.00	

665 - PROGRAM COSTS	357,408.14	422,249.71	327,260.04	750,250.00	713,450.00	
670 - REPAIRS AND MAINTENANCE	68,807.42	126,161.31	317,571.15	885,627.00	857,442.00	
675 - SUPPLIES	97,963.71	68,239.45	164,265.08	998,261.00	939,913.00	
680 - SPECIAL SERVICES	299,600.74	23,093.45	223,417.40	946,200.00	938,353.00	
690 - CONTRACTUAL SERVICES	936,121.35	813,103.62	859,829.08	7,337,385.00	7,337,385.00	1st Qtr Fire Invoice not yet received
697 - ADMIN OVERHEAD	(187,500.00)	-	-	-	-	
699 - OTHER	1,149,582.95	1,472,726.54	1,726,639.84	1,915,874.00	1,915,874.00	
Total Category: 65 - OPERATING COSTS:	3,668,566.91	3,672,787.24	4,585,967.68	15,551,270.00	15,491,812.00	
Category: 70 - CAPITAL IMPROVEMENTS						
700 - EQUIPMENT	14,907.76	30,875.42	117,715.02	344,751.00	344,751.00	
703 - FURNITURE	6,465.81	-	-	-	-	
705 - VEHICLE	104,170.69	58,687.84	153,919.85	848,626.00	848,626.00	
710 - STRUCTURE	-	-	-	-	-	
Total Category: 70 - CAPITAL IMPROVEMENTS:	125,544.26	89,563.26	271,634.87	1,193,377.00	1,193,377.00	
Category: 77 - CONTINGENCY						
770 - CONTINGENCY	-	-	-	150,000.00	150,000.00	
Total Category: 77 - CONTINGENCY:	-	-	-	150,000.00	150,000.00	
Category: 90 - TRANSFERS						
900 - Transfers			62,500.00	449,166.00	449,166.00	
Total Category: 90 - TRANSFERS:	-	-	62,500.00	449,166.00	449,166.00	
Total Expense	10,479,905.74	10,064,992.24	11,589,493.53	38,984,166.00	38,548,820.00	
Total Fund 100 - General Fund	(430,632.30)	(3,351,094.37)	(5,788,876.51)	527,046.00	949,319.00	
Add Back Reappropriation of Unspent Funds				214,799.00	214,799.00	
				741,845.00	1,164,118.00	
Estimated Ending Fund Balance					\$17.7	

Analysis: The City is 4 months into FY2022. Property tax payment is received in Jan and May. Only 2 months of sales tax has been received but seems to be trending high. Building permit activity is trending high which helps offset the expected decrease of investment return due to a low interest rate market. Personnel costs are trending to have savings, however recruitment is trending high. On August 3, City Council approved a budget amendment for unspent prior year appropriations and reappropriated \$214,799 for FY2022. This still leaves the City Council with \$741,845 of available funds for appropriations throughout the year.