



# Budget Comparison Report

## FY 2020 General Fund through May 2020

| SubCategory                                      | 2017-2018<br>YTD Activity<br>Through Per | 2018-2019<br>YTD Activity<br>Through Per | 2019-2020<br>YTD Activity<br>Through Per | Parent Budget        |                                    | Notes   |
|--|--|--|--|----------------------|------------------------------------|---|
|  |  |  |  | 2019-2020<br>REV 2   | FY 2019-20<br>Year End<br>Estimate |   |
| <b>Fund: 100 - GENERAL FUND</b>                  |  |  |  |                      |                                    |   |
| <b>Revenue</b>                                   |  |  |  |                      |                                    |   |
| <b>Category: 40 - TAXES</b>                      |  |  |  |                      |                                    |   |
| 400 - Real Property Taxes                        | \$ 4,653,031                             | \$ 5,033,736                             | \$ 3,899,935                             | \$ 4,823,562         | \$ 5,716,000                       | Final payment comes in June   |
| 403 - Personal Property Taxes                    | \$ -                                     | \$ -                                     | \$ 254,416                               | \$ 228,000           | \$ 254,416                         |   |
| 406 - Franchise Fees                             | \$ 758,144                               | \$ 789,039                               | \$ 7,953,449                             | \$ 7,953,875         | \$ 8,400,000                       | Includes one time solid waste payment of \$5 million, \$2.1 million in franchise fees for solid waste |
| 409 - Sales Taxes                                | \$ 4,215,871                             | \$ 4,189,577                             | \$ 4,208,708                             | \$ 5,436,227         | \$ 4,970,000                       | The final payment in June includes a true up payment.   |
| 420 - Other Taxes                                | \$ 5,695,825                             | \$ 3,907,467                             | \$ 4,159,150                             | \$ 6,896,381         | \$ 6,780,000                       | Includes VLF which comes in June - \$2.5 million  |
| <b>Total Category: 40 - TAXES:</b>               | <b>\$ 15,322,872</b>                     | <b>\$ 13,919,819</b>                     | <b>\$ 20,475,658</b>                     | <b>\$ 25,338,045</b> | <b>\$ 26,120,416</b>               |   |
| <b>Category: 41 - LICENSES</b>                   |  |  |  |                      |                                    |   |
| 430 - Business Licenses                          | \$ 150,435                               | \$ 201,700                               | \$ 216,275                               | \$ 214,221           | \$ 340,000                         | Tracking higher than budgeted   |
| <b>Total Category: 41 - LICENSES:</b>            | <b>\$ 150,435</b>                        | <b>\$ 201,700</b>                        | <b>\$ 216,275</b>                        | <b>\$ 214,221</b>    | <b>\$ 340,000</b>                  |   |
| <b>Category: 42 - PERMITS</b>                    |  |  |  |                      |                                    |   |
| 450 - Building Permits                           | \$ 1,761,173                             | \$ 3,693,792                             | \$ 1,876,582                             | \$ 3,349,500         | \$ 1,947,000                       |   |
| 453 - Inspections                                | \$ 1,313,458                             | \$ 270,957                               | \$ 179,896                               | \$ 1,080,100         | \$ 192,000                         |   |
| 456 - Other Permits                              | \$ 593,044                               | \$ 534,190                               | \$ 473,806                               | \$ 738,285           | \$ 489,000                         |   |
| <b>Total Category: 42 - PERMITS:</b>             | <b>\$ 3,667,675</b>                      | <b>\$ 4,498,939</b>                      | <b>\$ 2,530,284</b>                      | <b>\$ 5,167,885</b>  | <b>\$ 2,628,000</b>                |   |
| <b>Category: 45 - INTERGOVERNMENTAL</b>          |  |  |  |                      |                                    |   |
| 465 - State                                      | \$ 7,288                                 | \$ 31,935                                | \$ -                                     | \$ 21,288            | \$ -                               |   |
| 470 - Local                                      | \$ -                                     | \$ 9,257                                 | \$ 2,550                                 | \$ -                 | \$ 2,550                           |   |
| <b>Total Category: 45 - INTERGOVERNMENTAL:</b>   | <b>\$ 7,288</b>                          | <b>\$ 41,192</b>                         | <b>\$ 2,550</b>                          | <b>\$ 21,288</b>     | <b>\$ 2,550</b>                    |   |
| <b>Category: 47 - CHARGES FOR SERVICE</b>        |  |  |  |                      |                                    |   |
| 500 - Sanitation                                 | \$ 6,164,947                             | \$ 6,899,715                             | \$ 131,257                               | \$ -                 | \$ 138,676                         |   |
| 505 - Animal Control                             | \$ 207,398                               | \$ 99,596                                | \$ 80,890                                | \$ 118,000           | \$ 85,000                          |   |
| 510 - Community Development                      | \$ 4,019                                 | \$ 5,440                                 | \$ 5,362                                 | \$ 5,000             | \$ 5,600                           |   |
| 515 - Public Works                               | \$ 42,238                                | \$ 9,445                                 | \$ 11,956                                | \$ 13,000            | \$ 13,500                          |   |
| 525 - Abatements                                 | \$ 49,253                                | \$ 32,216                                | \$ 40,412                                | \$ 66,000            | \$ 55,000                          |   |
| 530 - Public Safety                              | \$ 367,259                               | \$ 224,863                               | \$ 201,337                               | \$ 259,460           | \$ 320,000                         |   |
| 535 - Facilities                                 | \$ 160,462                               | \$ 168,136                               | \$ 101,948                               | \$ 125,000           | \$ 109,000                         |   |
| 540 - Programs                                   | \$ 139,363                               | \$ 146,611                               | \$ 77,882                                | \$ 110,500           | \$ 78,000                          |   |
| 545 - Other                                      | \$ 63,041                                | \$ 109,700                               | \$ 137,218                               | \$ 68,450            | \$ 137,000                         |   |
| <b>Total Category: 47 - CHARGES FOR SERVICE:</b> | <b>\$ 7,197,979</b>                      | <b>\$ 7,695,722</b>                      | <b>\$ 788,263</b>                        | <b>\$ 765,410</b>    | <b>\$ 941,776</b>                  |   |
| <b>Category: 50 - FINES AND FORFEITURES</b>      |  |  |  |                      |                                    |   |
| 555 - Vehicle                                    | \$ 92,147                                | \$ 76,730                                | \$ 67,505                                | \$ 111,780           | \$ 75,000                          |   |
| 557 - Other                                      | \$ 3,892                                 | \$ 27,177                                | \$ 25,247                                | \$ 22,070            | \$ 26,000                          |   |

|  |                      |                      |                      |                      |                      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total Category: 50 - FINES AND FORFEITURES:</b>   | \$ 96,038            | \$ 103,907           | \$ 92,752            | \$ 133,850           | \$ 101,000           |
| <b>Category: 53 - COST RECOVERY</b>                  |                      |                      |                      |                      |                      |
| 465 - State  | \$ -                 | \$ 8,889             | \$ 24,870            | \$ -                 | \$ 26,000            |
| 565 - Other Income                                   | \$ 327,482           | \$ 505,279           | \$ 423,432           | \$ -                 | \$ 565,000           |
| <b>Total Category: 53 - COST RECOVERY:</b>           | \$ 327,482           | \$ 514,169           | \$ 448,302           | \$ -                 | \$ 591,000           |
| <b>Category: 54 - MISCELLANEOUS REVENUES</b>         |                      |                      |                      |                      |                      |
| 560 - Investment Earnings                            | \$ 4,397             | \$ 1,437             | \$ 106,383           | \$ 1,000             | \$ 122,000           |
| 565 - Other Income                                   | \$ 28,133            | \$ 19,933            | \$ 159,048           | \$ 146,500           | \$ 193,000           |
| <b>Total Category: 54 - MISCELLANEOUS REVENUES:</b>  | \$ 32,531            | \$ 21,370            | \$ 265,431           | \$ 147,500           | \$ 315,000           |
| <b>Category: 58 - OTHER FINANCING SOURCES</b>        |                      |                      |                      |                      |                      |
| 595 - Sale of Assets                                 | \$ 5,342             | \$ 20,629            | \$ 27,431            | \$ 5,000             | \$ 27,431            |
| 599 - Other  | \$ -                 | \$ 174,956           | \$ -                 | \$ -                 | \$ -                 |
| <b>Total Category: 58 - OTHER FINANCING SOURCES:</b> | \$ 5,342             | \$ 195,585           | \$ 27,431            | \$ 5,000             | \$ 27,431            |
| <b>Category: 90 - TRANSFERS</b>                      |                      |                      |                      |                      |                      |
| 900 - Transfers                                      | \$ (21,611)          | \$ 130,300           | \$ 1,831,408         | \$ 6,121,237         | \$ 6,121,000         |
| <b>Total Category: 90 - TRANSFERS:</b>               | \$ (21,611)          | \$ 130,300           | \$ 1,831,408         | \$ 6,121,237         | \$ 6,121,000         |
| <b>Total Revenue:</b>                                | <b>\$ 26,786,029</b> | <b>\$ 27,322,703</b> | <b>\$ 26,678,352</b> | <b>\$ 37,914,436</b> | <b>\$ 37,188,173</b> |

**Expense**

|   |               |               |               |               |                                       |
|---|---------------|---------------|---------------|---------------|---------------------------------------|
| <b>Category: 60 - PERSONNEL SERVICES</b>          |               |               |               |               |                                       |
| 600 - SALARIES AND WAGES                          | \$ 8,708,758  | \$ 9,929,543  | \$ 10,570,406 | \$ 12,724,112 | \$ 11,700,000                         |
| 610 - BENEFITS                                    | \$ 3,897,463  | \$ 4,737,800  | \$ 5,182,756  | \$ 6,559,431  | \$ 6,370,000                          |
| 615 - OTHER                                       | \$ 364,392    | \$ 675,779    | \$ 766,003    | \$ 469,089    | \$ 912,000                            |
| <b>Total Category: 60 - PERSONNEL SERVICES:</b>   | \$ 12,970,613 | \$ 15,343,122 | \$ 16,519,165 | \$ 19,752,632 | \$ 18,982,000                         |
|   |               |               |               |               | Personnel Costs will end under budget |
| <b>Category: 65 - OPERATING COSTS</b>             |               |               |               |               |                                       |
| 650 - UTILITIES                                   | \$ 1,259,021  | \$ 1,507,360  | \$ 1,514,281  | \$ 2,014,300  | \$ 1,970,000                          |
| 655 - ADMINISTRATIVE                              | \$ 351,488    | \$ 367,600    | \$ 337,575    | \$ 370,237    | \$ 396,000                            |
| 660 - FLEET COSTS                                 | \$ 378,081    | \$ 308,295    | \$ 366,717    | \$ 364,062    | \$ 412,000                            |
| 665 - PROGRAM COSTS                               | \$ 504,657    | \$ 481,179    | \$ 469,881    | \$ 493,200    | \$ 592,000                            |
| 670 - REPAIRS AND MAINTENANCE                     | \$ 398,469    | \$ 366,666    | \$ 291,163    | \$ 538,039    | \$ 382,000                            |
| 675 - SUPPLIES                                    | \$ 275,628    | \$ 300,349    | \$ 296,388    | \$ 524,183    | \$ 345,000                            |
| 680 - SPECIAL SERVICES                            | \$ 5,365,825  | \$ 5,985,422  | \$ 612,648    | \$ 1,061,000  | \$ 732,000                            |
| 690 - CONTRACTUAL SERVICES                        | \$ 3,796,263  | \$ 3,658,019  | \$ 4,245,472  | \$ 6,529,503  | \$ 5,827,000                          |
| 697 - ADMIN OVERHEAD                              | \$ (525,000)  | \$ (534,000)  | \$ (562,500)  | \$ (750,000)  | \$ (750,000)                          |
| 699 - OTHER                                       | \$ 819,378    | \$ 986,811    | \$ 1,201,391  | \$ 1,347,311  | \$ 1,497,000                          |
| <b>Total Category: 65 - OPERATING COSTS:</b>      | \$ 12,623,810 | \$ 13,427,700 | \$ 8,773,015  | \$ 12,491,835 | \$ 11,403,000                         |
|   |               |               |               |               | Operating costs will end under budget |
| <b>Category: 70 - CAPITAL IMPROVEMENTS</b>        |               |               |               |               |                                       |
| 700 - EQUIPMENT                                   | \$ 75,224     | \$ 410,200    | \$ 47,595     | \$ 110,950    | \$ 63,000                             |
| 703 - FURNITURE                                   | \$ 19,609     | \$ -          | \$ 9,082      | \$ 6,038      | \$ 9,082                              |
| 705 - VEHICLE                                     | \$ 485,844    | \$ 174,479    | \$ 250,088    | \$ 351,020    | \$ 317,000                            |
| 710 - STRUCTURE                                   | \$ -          | \$ 8,019      | \$ -          | \$ -          | \$ -                                  |
| 750 - OTHER                                       | \$ -          | \$ -          | \$ -          | \$ -          | \$ -                                  |
| <b>Total Category: 70 - CAPITAL IMPROVEMENTS:</b> | \$ 580,677    | \$ 592,698    | \$ 306,765    | \$ 468,009    | \$ 389,082                            |
| <b>Category: 77 - CONTINGENCY</b>                 |               |               |               |               |                                       |
| 770 - CONTINGENCY                                 | \$ -          | \$ 30,000     | \$ -          | \$ 47,961     | \$ -                                  |
| <b>Total Category: 77 - CONTINGENCY:</b>          | \$ -          | \$ 30,000     | \$ -          | \$ 47,961     | \$ -                                  |
| <b>Category: 78 - CAPITAL OUTLAY</b>              |               |               |               |               |                                       |
| 780 - CAPITAL OUTLAY                              | \$ -          | \$ -          | \$ -          | \$ -          | \$ -                                  |
| <b>Total Category: 78 - CAPITAL OUTLAY:</b>       | \$ -          | \$ -          | \$ -          | \$ -          | \$ -                                  |
| <b>Category: 80 - DEBT SERVICE</b>                |               |               |               |               |                                       |

|   |    |            |    |             |    |            |    |            |
|---|----|------------|----|-------------|----|------------|----|------------|
| 800 - Debt Service                        | \$ | -          | \$ | -           | \$ | -          | \$ | -          |
| <b>Total Category: 80 - DEBT SERVICE:</b> | \$ | -          | \$ | -           | \$ | -          | \$ | -          |
| <b>Category: 90 - TRANSFERS</b>           |    |            |    |             |    |            |    |            |
| 900 - Transfers                           | \$ | -          | \$ | 43,985      | \$ | 45,194     | \$ | 154,000    |
| <b>Total Category: 90 - TRANSFERS:</b>    | \$ | -          | \$ | 43,985      | \$ | 45,194     | \$ | 154,000    |
| <b>Total Expense:</b>                     | \$ | 26,175,100 | \$ | 29,437,505  | \$ | 25,644,140 | \$ | 32,914,436 |
| <b>Revenues Less Expenses</b>             | \$ | 612,311    | \$ | (2,042,159) | \$ | 958,238    | \$ | 5,000,000  |
|   | \$ |            | \$ |             | \$ |            | \$ | 6,368,897  |

Overall Analysis: The General Fund is tracking to have a surplus (revenues exceeding expenses) of \$6.2 to \$6.7 million. The projection has been revised upward due to some increases in revenues beyond anticipated and reductions in projected expenditures. The surplus is largely due to the receipt of a one-time \$5 million solid waste retention fee. Expense savings provides the remainder of the surplus.