



Legislation Text

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City Council Agenda

Memo to: Manteca City Council
From: Stephanie Beauchaine, Interim Finance Director
Prepared by: Paula O'Keefe, Budget Manager
Date: February 16, 2021
Subject: FY 2020-21 Q2 Summary Report - period ending December 31, 2020

Receive and File FY 2020-21 Q2 Budget Performance Summary Report by Fund for the period ending December 31, 2020.

Background:

Please find the FY 2020-21 Q2 Budget Performance Summary Report by Fund for the period ending December 31, 2020, attached for your review. The total budget as amended to date includes appropriations for revenue totaling \$182,429,497, expenditures totaling \$190,610,524, and use of reserves totaling \$8,181,027 for all funds.

As of December 31, 2020, 45% of citywide revenues have been received and 50% of appropriations have been expended. While revenues and expenditures are tracking proportionately overall at mid-year, review at the fund level indicates a number of adjustments are needed to recalibrate the budget. The current budget as originally adopted in June was intended to be a place holder until the impacts of COVID could be better understood and after finance management vacancies were filled with permanent staff.

Staff have analyzed and compiled all potential mid-year budget adjustments to correct appropriations in the General Fund, ISF, Special Revenue, Capital and Enterprise Funds. Adjustments to General Fund revenues impacted by COVID-19 are included in the mid-year review and we have noted below where specific adjustments are forthcoming, though they are not inclusive of all adjustments fully represented in the mid-year presentation. In addition to COVID related adjustments, an extensive analysis of capital projects and staffing appropriations has been completed to improve the accuracy of the FY 2020-21 budget.

Capital projects have demonstrated to be a challenging undertaking as budget appropriations project-by-project have been identified as needing adjustment. CIP budgeting challenges cross multiple

years and multiple platforms, and finance staff have worked in tandem with Engineering, Public Works and other departments to reconcile these discrepancies.

The combination of staff turnover, skillset, accountability, lack of internal controls and the partial utilization of multiple different software applications without universal systems and procedures has contributed to the complexity of the CIP discrepancies encountered through the analysis. The ultimate solution requires a multi-year appropriation analysis by project and amendment of each of the CIP budgets. Universal project management software and procedure implementation will ensure future years' CIP budgets are managed seamlessly and will be evaluated through the next budgeting cycle. In the interim, we will be bringing forward significant CIP adjustments at mid-year and the remainder will be brought forward individually as concerns are identified. Notations have been made below by fund where we believe adjustments are necessary. Due to the volume and magnitude of the CIP discrepancies, analysis and adjustments are expected to be ongoing and to continue well past the mid-year review. Our goal at this juncture is to focus on project budgets that jeopardize reserve levels and to correct the remainder through the year with the intent of having accurate project budgets and funding sources in the FY 2021-22 Budget.

Staffing appropriations and cost allocations have also presented a significant challenge to be addressed at mid-year and through the next budgeting cycle. The software used by the City to budget for salaries has been identified to have had implementation gaps that resulted in under budgeting of staffing crossing multiple years. A thorough review has been completed and correcting adjustments will be presented with the mid-year presentation. The number of FTE's reported also appears in need of adjustment as rolling multi-year discrepancies have been identified and staff will bring forth a complete Position Allocation Table at mid-year.

The City's cost allocation strategy which has been carried over from prior year's budget cycles also present concerns for the current budget. The existing calculation overburdens the general fund by not utilizing special revenue and enterprise fund revenues to fully support the shared services they are receiving. Some adjustments to individual position allocations are included in the mid-year review but the vast majority of the adjustments will not occur until the next budgeting cycle. A cost allocation study has been completed and has determined the appropriate and legally defensible allocation of shared services to be implemented with the FY 2021-22 budget. The Cost Allocation Plan (CPA) will be presented to the Council at the regular council meeting scheduled for February 16, 2021.

Overall we are comfortable with how the budget is performing pertaining to operating expenses, but the CIP component requires extensive adjustments planned for mid-year review. Preliminary fund balance calculations will also be provided to the City Council as a part of the mid-year budget amendment process which will present a much clearer financial picture and budget projection for the current year.

It is our intention to develop a quarterly budget report with dashboard and graphics at some time in the future, but our focus at this time is on addressing structural financial issues. In the meantime, we hope you find the information contained in the existing format useful. We will strive to improve the

format as we progress.

The City has 65 funds in total, though not all of them have budget appropriations included in the current fiscal year. For this report, the funds have been divided to highlight the General Fund, each of the enterprise funds, internal service funds, major funds, and other funds as appropriate. While each of the City's funds is included in the attached report, only funds with notable budgetary information have been included in the highlight section of this report below. Additional information can be found by referring to the FY 2020-21 Q2 Budget Performance Summary Report attached.

Budget highlights by Fund through December 31, 2020 are as follows:

General Fund:

- Total General Fund Revenues received are reported at 38% of budget, or \$18.3 million as of December 31, 2020.
- Total General Fund Expenses are proportionately on target and reported at 51% of budget, or \$24.3 million at the close of the quarter.
- Property Tax revenue accounts for 38% of the General Fund revenue budget in the current year. The first installment of Property Tax revenue was received in December 2020, totaling \$6,081,800, or 35% of budget. The real estate market continues to perform well in spite of the pandemic and property tax revenues are expected to meet or exceed existing projections for the year according to HDL.
- Sales Tax revenues received are reported at 32% of budget, or \$4.5 million at the close of the second quarter and are projected to be significantly impacted throughout the remainder of the year by the COVID-19 pandemic. The HDL sales tax projection which factors in a COVID-19 "second wave" estimates annual sales tax revenues for FY 2020-21 at \$11,779,603. This adjustment will be included in the mid-year adjustment.
- Other Taxes closed the quarter with 22% of budgeted revenue received to date, or \$1.3 million. TOT taxes represent 38% of the "Other Tax" category budget, and are the largest contributor to underwhelming Q2 receipts. At the close of the second quarter, \$734 thousand in TOT taxes were received. The TOT revenue budget will be adjusted down by -\$1.5 million at mid-year to account for COVID impacts and the Great Wolf Lodge waterfall transfers which were not included in the provisional budget.
- Licenses and Permits revenue is reported at 87% of budget, or \$777 thousand received at the close of the second quarter. Business license revenue is responsible for the disproportionate earnings as much of the year's business license revenue is regularly earned during the first quarter.
- Charges for Service Fire are reported at 13% of budget for the quarter, or \$58 thousand but are expected to increase significantly in the 3rd quarter due to outstanding mutual aid reimbursement requests. We anticipate bringing forward a budget increase of \$1,477,000 to account for anticipated additional mutual aid revenue at the mid-year review.
- Charges for Service Police, Parks and Recreation Programs collectively contribute less than <1% of

revenues to the General Fund revenue budget. At the close of the second quarter Police Charges for Service were reporting at 60% of budget, Parks at 65% , and Recreation reporting just 8% of projections. COVID impacts are the primary cause of low recreation receipts to date and significant adjustments will be made at mid-year to reduce revenues based on overall activity.

- Investment earnings for the quarter mildly outperformed projections and are reported at 56% of budget, or \$250 thousand at December 31.

Streets:

- Gas Tax Fund 420 has reported 51%, or \$1.6 million of budgeted revenue received during the first two quarters and 23%, or \$1.0 million of total annual appropriations expended. Under spending thus far is the result of CIP projects that are budgeted but not yet underway. Significant upward adjustments to the expenditure budget will be brought forward at the mid-year budget review.

- The Regional Transportation Improvement Fund (RTIF) is reported as receiving 72% of budgeted revenue, or \$1.6 million, and having expended 71% of appropriations, or \$1.1 million as of the close of Q2.

- Measure K Fund has reported receiving 36% of budgeted revenues, or \$4.6 million, and having expended 193% of annual appropriations, or \$3.3 million. Total revenues are budgeted at \$12.6 million for the year in comparison to budgeted expense appropriations of \$1.7 million. As a result, both revenues and capital expenditure appropriations will be brought forth for significant adjustments at mid-year.

- Transportation Development Act (TDA) Fund 460 revenues received totaled 6%, or \$51 thousand by end of the second quarter with expenditures reported at 27% of budget, or \$695 thousand. TDA revenues are typically not received until the second half of the fiscal year and therefore revenues will continue to be reported proportionately below budget until the City's TDA Claim is filed and paid later in the year.

- Subsidized Streets Projects Fund 480 reported having received 0% of budgeted revenues estimated at \$14.9 million for the year. This budget estimate is a rollover from the prior year and will be brought forth with a downward -\$3.3 revenue adjustment and a significant expenditure increase at mid-year.

- PFIP Transportation Fund 590 reported having received 85%, or \$4.6 million of budgeted annual revenues, and expended 2% of expense appropriations, or \$27 thousand as of the quarter end. Significant upward adjustments to expenditures for CIP projects are planned for the mid-year review.

Water:

- Water Maintenance & Operations Fund 680 has received \$7.9 million, or 60% of budgeted annual revenues and expended 66% of funds appropriated, or \$11.4 million. Revenues and expenditures are tracking proportionately, however after extensive capital program analysis, capital expenses will be brought forth for \$13.1 in annual increased expenditure adjustments and \$15.5 in increased revenues to account for CIP activity.

- Water Improvement Fund 690 reported 83% of revenues budgeted received during Q2 totaling \$2.4

million, and reported having expended 34% of budget appropriations, or \$857 thousand. Expenses will continue to report below budget until the funds' annual debt service payments are made. An additional increase to revenues will be brought forth at mid-year as development related revenues are performing well above projections this year.

- PFIP Water Fund 700 reported having received 94% of budget annual revenues totaling \$1.8 million, and having expended 173% of its annual appropriations totaling \$165 thousand. An increase in revenue appropriations in the amount of \$540 thousand will be brought forth at mid-year; capital projects have been thoroughly reviewed and will be brought forward with an appropriation increase in the amount of \$1.7 million. Development related revenues are performing across the board above projections, and increases to projections will be included in the mid-year review as well.

Sewer:

- PFIP Sewer Fund 630 revenue received through Q2 is reported at 88% of budget, or \$808 thousand. Expenditures are reported at 45% or \$2.7 million. Capital Project expenditures budgeted at \$5.9 million are under review for reduction at mid-year.

- Sewer Maintenance & Operations Fund 640 revenue received to date is recorded at 48%, or \$8.8 million of budget and expenditures at 38% of budget, or \$8.7 million. Capital Projects have been thoroughly reviewed and will be brought forth for increased appropriations to cover projects already in progress.

- Sewer Improvement Fund 650 revenue is reported as 79% of budget, or \$3.4 million received by quarter end and has expended 76%, or \$1.2 million. Appropriations in this fund are solely for debt service which will be reported once the payments are made.

Solid Waste:

- Solid Waste Fund 660 has received 51% of budgeted revenue, or \$6.9 million by end of second quarter, and expended \$5.7 million, or 38% of annual appropriations. Capital project appropriations adopted at \$20.3 million have been reviewed for an appropriation reduction at mid-year to preserve fund balance.

- Solid Waste Cost Recovery Fund 670 has reported \$175 thousand, or 74% of budgeted revenue received at the close of December, and 100% of the expenditure budget has been encumbered totaling \$428,394.

Transit:

- Transit Fund 190 revenue is reported at 4% of budget as the TDA disbursement will not be received until sometime in June. Expenses are reported at 15% of budget with 85% of the CIP budget unspent and the invoice for contracted transit services will not be received until year end.

PFIP Transportation Fund 590 revenues are reported at 85% of budget, or \$4.6 million at the close of the quarter. Revenues are tracking well above projections and upward adjustments are included in the mid-year budget review. Expenditures are reporting at just 2% of budget, or \$27 thousand thus

far. CIP adjustments are projected to exceed \$25 million at mid-year to incorporate unfunded projects scheduled for construction.

Golf Course:

- The Golf Course Fund 620 has reported receiving 75%, or \$854 thousand of budgeted revenues and expending 54%, or \$731 thousand of annual appropriations. Golfing activity has increased through the pandemic due to its ability to be played outdoors. As a result revenues are performing well above projections and will be increased upward at mid-year.

Internal Service Funds:

- Vehicle Fund 820 closed the quarter having received 90% of budgeted revenues totaling \$925 thousand, and expended/encumbered 63% of appropriations, or \$975 thousand. Budgeted expenditures in this fund exceed budgeted revenues by just over \$1 million which will be adjusted to balance through transfers in from the general fund and others at mid-year. The Vehicle Maintenance fund will closed at year end and future year's activities will be included in a new internal service fund "Central Services" which will be funded through the City's new Cost Allocation Plan (CAP).

- Information Technology Fund 830 reported having closed the quarter with 50% of budgeted revenue received, or \$1.4 million, and 64% of annual appropriations expended, or \$ 2.0 million. This fund is budgeted to have expenditures in excess of revenues totaling over \$707 thousand. Adjustments will be included at mid-year as the fund does not have sufficient fund balance to support the additional expenditures. The Information Technology fund will closed at year end and future year's activities will be included in a new internal service fund "Central Services" which will be funded through the City's new Cost Allocation Plan (CAP).

- Self-Insurance Fund 860 reported total revenues received for the quarter at 51% of budget, or \$1.7 million, and appropriations expended/encumbered at 68% of budget, or \$2.8 million. 68% of the Claims and Insurance budget has been expended and may need to be adjusted at mid-year or later as necessary. In addition, overall budgeted expenditures exceed budgeted revenues by \$943 thousand and will need to be balanced at mid-year as the fund does not have sufficient fund balance to cover the expenses. The Self Insurance fund will closed at year end and future year's activities will be included in a new internal service fund "Central Services" which will be funded through the City's new Cost Allocation Plan (CAP).

Other Funds:

- Fire Grants Fund 120 is currently reported with total expenses budgeted exceeding total revenue for the year in the amount of -\$26,720, and expenses thus far are reported at \$133 thousand. Additional grant revenue will be added at mid-year to balance revenues and expenses.

- CDBG Fund 140 revenues are currently reported at 8% of total budgeted revenues, or \$45 thousand, with total expenses budgeted at 11%, or \$40 thousand. Additional grant revenues and expenditures will be added at mid-year to increase the budget and balance revenues and expenses.

- Police Grants 150 is currently reported with total expenses budgeted exceeding total revenue for the year by -\$58,310. Grant revenues and expenditures will be adjusted at mid-year to balance both

revenues and expenses.

- Fund 200 Recreation revenues are reported at 5% of budget, or \$93 thousand and expenses reported at 27%, or \$513 thousand. Recreation programs have been significantly impacted by COVID and appropriations will be reduced significantly at the mid-year review to reflect only programs that are anticipated to be open through the year.
- Community Development Fund 250 closed the quarter reporting revenue received at 69% of budget, or \$863 thousand, and expenses encumbered/spent are reported at 84% of budget or \$120 thousand. Revenues are performing above projections and will be adjusted upward accordingly at mid-year.
- Public Safety Sales Tax fund 320 has reported 36% of budgeted revenue received, or \$2.6 million and 55% of annual appropriations expended, or \$4.2 million as of December 31. Public Safety Sales tax is projected to be impacted by COVID-19 and we anticipate adjusting it down approximately - 18%, or -\$1.2 million at mid-year.
- Fund 330 Public Safety Endowment Fund is budgeted with expenses exceeding revenues by \$1.9 million for the year. These are appropriations carried over from the prior year that will be unappropriated at mid-year. We anticipate \$0 expenditures in this fund during the current fiscal-year and will close out the fund at year-end.
- Fund 520 Redevelopment Successor Agency (Former RDA) has received 9% of budgeted earnings revenues to date and expended 47%, or \$2.1 million of budget appropriations. We anticipate moving both the expenses and budget appropriations totaling \$4.5 million out of the RDA fund at mid-year as the fund does not have sufficient fund balance to accommodate these expenses.

Fiscal Impact:

Receive and file. No fiscal impact.

Documents Attached:

1. Attachment 1 - Budget Performance Report FY 2020-21 Q2 for the Period Ending December 31, 2020



Attachment 1 Budget Performance Report

FY 2020-21 Budget, Q2
For the Period Ending December 31, 2020

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund									
REVENUE									
4000	Property Tax Assessment	17,828,585.00	.00	17,828,585.00	6,081,799.66	.00	6,260,110.69	11,568,474.31	35
4100	Sales Tax	14,186,876.00	.00	14,186,876.00	1,188,738.40	.00	4,533,265.94	9,653,610.06	32
4200	Other Taxes	5,851,414.00	.00	5,851,414.00	61,200.00	.00	1,304,834.73	4,546,579.27	22
4300	Licenses and Permits	897,635.00	.00	897,635.00	27,899.00	.00	777,418.32	120,216.68	87
4400	Intergovernmental Revenues	149,455.00	.00	149,455.00	.00	.00	37,470.83	111,984.17	25
4450	Intergovernmental Grants-Federal	.00	.00	.00	.00	.00	1,047,037.00	(1,047,037.00)	+++
4475	Intergovernmental Grants-State/County	200,000.00	.00	200,000.00	.00	.00	64,964.95	135,035.05	32
4500	Charges for Services-Public Works	.00	.00	.00	.00	.00	241.50	(241.50)	+++
4540	Charges for Services-Fire	432,300.00	.00	432,300.00	9,046.60	.00	58,186.58	374,113.42	13
4550	Charges for Services-Police	286,000.00	.00	286,000.00	32,794.80	.00	172,607.80	113,392.20	60
4560	Charges for Services-Parks	41,000.00	.00	41,000.00	2,237.00	.00	26,854.64	14,145.36	65
4583	Charges for Services-Recreation/Misc Programs	32,000.00	.00	32,000.00	.00	.00	2,449.00	29,551.00	8
4600	Charges for Services-General Government	6,619,985.00	.00	6,619,985.00	496,696.29	.00	3,247,109.75	3,372,875.25	49
4650	Fines & Forfeitures	301,000.00	(51,220.00)	249,780.00	21,604.31	.00	177,246.59	72,533.41	71
4700	Investment Earnings	450,000.00	.00	450,000.00	(13,632.27)	.00	250,538.80	199,461.20	56
4850	Other Revenue	527,650.00	.00	527,650.00	5,859.83	.00	309,001.08	218,648.92	59
REVENUE TOTALS		\$47,803,900.00	(\$51,220.00)	\$47,752,680.00	\$7,914,243.62	\$0.00	\$18,269,338.20	\$29,483,341.80	38%
EXPENSE									
5000	Salaries	22,780,469.00	.00	22,780,469.00	2,051,263.45	.00	12,981,858.56	9,798,610.44	57
5100	Benefits	11,339,046.00	.00	11,339,046.00	941,320.27	.00	5,907,508.72	5,431,537.28	52
6000	Professional Services	2,691,126.00	157,642.00	2,848,768.00	516,306.77	38,259.39	1,233,491.71	1,577,016.90	45
6002	Legal Services	.00	.00	.00	54,037.73	.00	54,037.73	(54,037.73)	+++
6100	Utilities	861,160.00	.00	861,160.00	74,407.77	.00	471,160.43	389,999.57	55
6200	Supplies	1,216,485.00	173,524.00	1,390,009.00	59,646.07	359,250.49	416,981.62	613,776.89	56
6210	Supplies-Police	108,000.00	5,573.00	113,573.00	2,471.22	43,764.59	10,186.70	59,621.71	48
6220	Supplies-Animal Control	13,250.00	.00	13,250.00	.00	.00	.00	13,250.00	0
6230	Supplies-Fire	97,700.00	5,021.00	102,721.00	6,031.71	5,018.58	23,372.92	74,329.50	28
6240	Supplies-Parks	5,600.00	.00	5,600.00	.00	.00	1,094.90	4,505.10	20
6280	Supplies-Public Works	93,900.00	.00	93,900.00	3,626.18	.00	21,860.59	72,039.41	23
6300	Dues & Subscriptions	67,155.00	.00	67,155.00	4,409.94	.00	14,061.57	53,093.43	21
6350	Maintenance Agreements & Licenses	192,400.00	1,200.00	193,600.00	6,486.48	1,200.00	53,380.87	139,019.13	28
6375	Operating Fees	78,200.00	.00	78,200.00	224.00	.00	55,233.75	22,966.25	71
6400	Repairs & Maintenance	679,920.00	6,133.00	686,053.00	37,710.20	14,465.76	194,946.58	476,640.66	31
6500	Claims & Insurance	1,095,830.00	.00	1,095,830.00	91,319.18	.00	547,915.08	547,914.92	50
6600	Administrative Expenses	4,365,770.00	226,000.00	4,591,770.00	251,170.64	.00	1,650,164.84	2,941,605.16	36
6615	Economic Development Programs	31,500.00	.00	31,500.00	437.52	.00	10,437.52	21,062.48	33
6620	Service Programs	33,000.00	.00	33,000.00	1,722.57	.00	5,716.87	27,283.13	17
6633	Recreational Programs - General	60,000.00	.00	60,000.00	4,152.15	.00	11,095.80	48,904.20	18
7000	Capital Outlay	1,369,244.00	334,283.00	1,703,527.00	1,102.33	182,685.55	232,877.69	1,287,963.76	24
8000	Capital Improvements-General Government	294,000.00	.00	294,000.00	.00	.00	.00	294,000.00	0
8150	Capital Improvements-Transportation	55,000.00	.00	55,000.00	.00	.00	.00	55,000.00	0
8350	Capital Improvements-Golf	.00	.00	.00	.00	.00	4,971.00	(4,971.00)	+++
9000	Operating Transfers Out	531,000.00	.00	531,000.00	176,500.00	.00	353,000.00	178,000.00	66
EXPENSE TOTALS		\$48,059,755.00	\$909,376.00	\$48,969,131.00	\$4,284,346.18	\$644,644.36	\$24,255,355.45	\$24,069,131.19	51%
Fund 100 - General Fund Totals									
REVENUE TOTALS		47,803,900.00	(51,220.00)	47,752,680.00	7,914,243.62	.00	18,269,338.20	29,483,341.80	38%
EXPENSE TOTALS		48,059,755.00	909,376.00	48,969,131.00	4,284,346.18	644,644.36	24,255,355.45	24,069,131.19	51%
Fund 100 - General Fund Totals		(\$255,855.00)	(\$960,596.00)	(\$1,216,451.00)	\$3,629,897.44	(\$644,644.36)	(\$5,986,017.25)	\$5,414,210.61	



Attachment 1 Budget Performance Report

FY 2020-21 Budget, Q2
For the Period Ending December 31, 2020

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 120 - Fire Grants									
EXPENSE									
5000	Salaries	24,720.00	.00	24,720.00	16,550.06	.00	116,812.60	(92,092.60)	473
5100	Benefits	2,000.00	.00	2,000.00	2,970.86	.00	16,361.17	(14,361.17)	818
EXPENSE TOTALS		\$26,720.00	\$0.00	\$26,720.00	\$19,520.92	\$0.00	\$133,173.77	(\$106,453.77)	498%
Fund 120 - Fire Grants Totals									
REVENUE TOTALS		.00	.00	.00	.00	.00	.00	.00	+++
EXPENSE TOTALS		26,720.00	.00	26,720.00	19,520.92	.00	133,173.77	(106,453.77)	498%
Fund 120 - Fire Grants Totals		(\$26,720.00)	\$0.00	(\$26,720.00)	(\$19,520.92)	\$0.00	(\$133,173.77)	\$106,453.77	
Fund 140 - CDBG									
REVENUE									
4450	Intergovernmental Grants-Federal	386,316.00	146,756.00	533,072.00	.00	.00	44,609.81	488,462.19	8
REVENUE TOTALS		\$386,316.00	\$146,756.00	\$533,072.00	\$0.00	\$0.00	\$44,609.81	\$488,462.19	8%
EXPENSE									
6600	Administrative Expenses	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0
6620	Service Programs	50,874.00	146,756.00	197,630.00	.00	.00	17,037.15	180,592.85	9
8005	Capital Improvements-CDBG	185,170.00	.00	185,170.00	.00	1,350.00	22,650.00	161,170.00	13
EXPENSE TOTALS		\$239,044.00	\$146,756.00	\$385,800.00	\$0.00	\$1,350.00	\$39,687.15	\$344,762.85	11%
Fund 140 - CDBG Totals									
REVENUE TOTALS		386,316.00	146,756.00	533,072.00	.00	.00	44,609.81	488,462.19	8%
EXPENSE TOTALS		239,044.00	146,756.00	385,800.00	.00	1,350.00	39,687.15	344,762.85	11%
Fund 140 - CDBG Totals		\$147,272.00	\$0.00	\$147,272.00	\$0.00	(\$1,350.00)	\$4,922.66	\$143,699.34	
Fund 150 - Police Grants									
REVENUE									
4450	Intergovernmental Grants-Federal	774.00	16,225.00	16,999.00	.00	.00	.00	16,999.00	0
4475	Intergovernmental Grants-State/County	.00	121,258.00	121,258.00	.00	.00	31,108.70	90,149.30	26
REVENUE TOTALS		\$774.00	\$137,483.00	\$138,257.00	\$0.00	\$0.00	\$31,108.70	\$107,148.30	23%
EXPENSE									
5000	Salaries	.00	56,028.00	56,028.00	.00	.00	26,469.10	29,558.90	47
6210	Supplies-Police	56,610.00	83,929.00	140,539.00	.00	6,060.38	1,282.76	133,195.86	5
6600	Administrative Expenses	.00	.00	.00	.00	.00	500.00	(500.00)	+++
EXPENSE TOTALS		\$56,610.00	\$139,957.00	\$196,567.00	\$0.00	\$6,060.38	\$28,251.86	\$162,254.76	17%
Fund 150 - Police Grants Totals									
REVENUE TOTALS		774.00	137,483.00	138,257.00	.00	.00	31,108.70	107,148.30	23%
EXPENSE TOTALS		56,610.00	139,957.00	196,567.00	.00	6,060.38	28,251.86	162,254.76	17%
Fund 150 - Police Grants Totals		(\$55,836.00)	(\$2,474.00)	(\$58,310.00)	\$0.00	(\$6,060.38)	\$2,856.84	(\$55,106.46)	
Fund 160 - Supplemental Law Enforcement									
REVENUE									
4475	Intergovernmental Grants-State/County	173,250.00	.00	173,250.00	14,861.59	.00	98,511.43	74,738.57	57
4700	Investment Earnings	150.00	.00	150.00	.00	.00	161.31	(11.31)	108
REVENUE TOTALS		\$173,400.00	\$0.00	\$173,400.00	\$14,861.59	\$0.00	\$98,672.74	\$74,727.26	57%
Fund 160 - Supplemental Law Enforcement Totals									
REVENUE TOTALS		173,400.00	.00	173,400.00	14,861.59	.00	98,672.74	74,727.26	57%
EXPENSE TOTALS		.00	.00	.00	.00	.00	.00	.00	+++
Fund 160 - Supplemental Law Enforcement Totals		\$173,400.00	\$0.00	\$173,400.00	\$14,861.59	\$0.00	\$98,672.74	\$74,727.26	
Fund 190 - Federal Transit Management									
REVENUE									
4450	Intergovernmental Grants-Federal	3,585,800.00	.00	3,585,800.00	.00	.00	262,875.00	3,322,925.00	7
4475	Intergovernmental Grants-State/County	2,246,775.00	238,966.00	2,485,741.00	.00	.00	.00	2,485,741.00	0
4530	Charges for Services-Transit	112,410.00	.00	112,410.00	3,710.26	.00	11,470.14	100,939.86	10
4700	Investment Earnings	2,200.00	.00	2,200.00	.00	.00	3,106.53	(906.53)	141
REVENUE TOTALS		\$5,947,185.00	\$238,966.00	\$6,186,151.00	\$3,710.26	\$0.00	\$277,451.67	\$5,908,699.33	4%



Attachment 1 Budget Performance Report

FY 2020-21 Budget, Q2
For the Period Ending December 31, 2020

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
EXPENSE									
5000	Salaries	232,619.00	.00	232,619.00	12,237.92	.00	95,478.29	137,140.71	41
5100	Benefits	102,295.00	.00	102,295.00	6,646.02	.00	55,120.05	47,174.95	54
6000	Professional Services	1,376,000.00	238,996.00	1,614,996.00	186,983.23	.00	501,183.36	1,113,812.64	31
6002	Legal Services	.00	.00	.00	217.48	.00	217.48	(217.48)	+++
6100	Utilities	13,200.00	.00	13,200.00	383.12	.00	1,843.20	11,356.80	14
6200	Supplies	104,525.00	.00	104,525.00	214.34	19,506.71	35,109.88	49,908.41	52
6300	Dues & Subscriptions	2,000.00	.00	2,000.00	.00	.00	75.00	1,925.00	4
6350	Maintenance Agreements & Licenses	5,150.00	.00	5,150.00	3,330.90	.00	9,992.70	(4,842.70)	194
6400	Repairs & Maintenance	20,400.00	.00	20,400.00	877.14	.00	2,122.32	18,277.68	10
6500	Claims & Insurance	14,110.00	.00	14,110.00	1,175.83	.00	7,054.98	7,055.02	50
6600	Administrative Expenses	565,170.00	.00	565,170.00	41,080.42	.00	247,326.94	317,843.06	44
7000	Capital Outlay	.00	574,419.00	574,419.00	.00	549,419.15	.00	24,999.85	96
8400	Capital Improvements-Transit	6,650,682.00	100,000.00	6,750,682.00	.00	.00	.00	6,750,682.00	0
EXPENSE TOTALS		\$9,086,151.00	\$913,415.00	\$9,999,566.00	\$253,146.40	\$568,925.86	\$955,524.20	\$8,475,115.94	15%
Fund 190 - Federal Transit Management Totals									
REVENUE TOTALS		5,947,185.00	238,966.00	6,186,151.00	3,710.26	.00	277,451.67	5,908,699.33	4%
EXPENSE TOTALS		9,086,151.00	913,415.00	9,999,566.00	253,146.40	568,925.86	955,524.20	8,475,115.94	15%
Fund 190 - Federal Transit Management Totals		(\$3,138,966.00)	(\$674,449.00)	(\$3,813,415.00)	(\$249,436.14)	(\$568,925.86)	(\$678,072.53)	(\$2,566,416.61)	
Fund 200 - Recreation									
REVENUE									
4580	Charges for Services-Recreation/Youth	171,750.00	.00	171,750.00	.00	.00	7,498.50	164,251.50	4
4581	Charges for Services-Recreation/Adult	42,700.00	.00	42,700.00	96.00	.00	5,641.00	37,059.00	13
4582	Charges for Services-Recreation/Aquatics	159,500.00	.00	159,500.00	.00	.00	13,623.40	145,876.60	9
4583	Charges for Services-Recreation/Misc Programs	819,000.00	.00	819,000.00	10,152.80	.00	59,960.31	759,039.69	7
4584	Charges for Services-Recreation/General Revenue	566,000.00	.00	566,000.00	1,339.81	.00	6,666.22	559,333.78	1
4850	Other Revenue	15,000.00	.00	15,000.00	.00	.00	.00	15,000.00	0
REVENUE TOTALS		\$1,773,950.00	\$0.00	\$1,773,950.00	\$11,588.61	\$0.00	\$93,389.43	\$1,680,560.57	5%
EXPENSE									
5000	Salaries	1,258,966.00	.00	1,258,966.00	35,730.77	.00	255,773.34	1,003,192.66	20
5100	Benefits	252,680.00	.00	252,680.00	14,082.99	.00	195,502.06	57,177.94	77
6000	Professional Services	15,000.00	.00	15,000.00	219.40	.00	1,923.23	13,076.77	13
6100	Utilities	300.00	.00	300.00	58.24	.00	125.68	174.32	42
6200	Supplies	13,000.00	.00	13,000.00	799.04	.00	2,247.57	10,752.43	17
6240	Supplies-Parks	4,200.00	.00	4,200.00	.00	.00	3,181.23	1,018.77	76
6300	Dues & Subscriptions	1,625.00	.00	1,625.00	69.00	.00	429.00	1,196.00	26
6375	Operating Fees	400.00	.00	400.00	.00	.00	.00	400.00	0
6400	Repairs & Maintenance	1,750.00	.00	1,750.00	.00	.00	680.00	1,070.00	39
6500	Claims & Insurance	35,590.00	.00	35,590.00	2,965.83	.00	17,794.98	17,795.02	50
6600	Administrative Expenses	66,220.00	.00	66,220.00	2,708.75	.00	14,946.25	51,273.75	23
6630	Recreational Programs - Youth	159,800.00	.00	159,800.00	14,008.80	.00	17,009.29	142,790.71	11
6631	Recreational Programs - Adult	17,700.00	.00	17,700.00	.00	.00	3,768.80	13,931.20	21
6632	Recreational Programs - Aquatics	24,000.00	.00	24,000.00	16.44	.00	236.58	23,763.42	1
6633	Recreational Programs - General	19,172.00	.00	19,172.00	.26	.00	2.99	19,169.01	0
EXPENSE TOTALS		\$1,870,403.00	\$0.00	\$1,870,403.00	\$70,659.52	\$0.00	\$513,621.00	\$1,356,782.00	27%
Fund 200 - Recreation Totals									
REVENUE TOTALS		1,773,950.00	.00	1,773,950.00	11,588.61	.00	93,389.43	1,680,560.57	5%
EXPENSE TOTALS		1,870,403.00	.00	1,870,403.00	70,659.52	.00	513,621.00	1,356,782.00	27%
Fund 200 - Recreation Totals		(\$96,453.00)	\$0.00	(\$96,453.00)	(\$59,070.91)	\$0.00	(\$420,231.57)	\$323,778.57	
Fund 210 - Low and Moderate Housing Assets									
REVENUE									
4850	Other Revenue	.00	.00	.00	.00	.00	60,000.00	(60,000.00)	+++
REVENUE TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00	(\$60,000.00)	+++



Attachment 1 Budget Performance Report

FY 2020-21 Budget, Q2
For the Period Ending December 31, 2020

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 210 - Low and Moderate Housing Assets Totals									
	REVENUE TOTALS	.00	.00	.00	.00	.00	60,000.00	(60,000.00)	+++
	EXPENSE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++
Fund 210 - Low and Moderate Housing Assets Totals									
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00	(\$60,000.00)	
Fund 250 - Community Development									
REVENUE									
4600	Charges for Services-General Government	883,715.00	.00	883,715.00	173,682.13	.00	848,886.93	34,828.07	96
4700	Investment Earnings	62,470.00	.00	62,470.00	.00	.00	14,403.44	48,066.56	23
4850	Other Revenue	300,000.00	.00	300,000.00	.00	.00	.00	300,000.00	0
	REVENUE TOTALS	\$1,246,185.00	\$0.00	\$1,246,185.00	\$173,682.13	\$0.00	\$863,290.37	\$382,894.63	69%
EXPENSE									
6000	Professional Services	.00	.00	.00	.00	.00	1,800.00	(1,800.00)	+++
6600	Administrative Expenses	.00	.00	.00	.00	105,964.04	.00	(105,964.04)	+++
7000	Capital Outlay	.00	.00	.00	.00	.00	8,450.00	(8,450.00)	+++
8000	Capital Improvements-General Government	.00	.00	.00	.00	13,075.00	20,000.00	(33,075.00)	+++
8200	Capital Improvements-Storm Drain	75,000.00	.00	75,000.00	.00	.00	.00	75,000.00	0
8300	Capital Improvements-Parks	174,500.00	.00	174,500.00	.00	.00	54,999.00	119,501.00	32
8350	Capital Improvements-Golf	.00	.00	.00	.00	.00	5,376.00	(5,376.00)	+++
	EXPENSE TOTALS	\$249,500.00	\$0.00	\$249,500.00	\$0.00	\$119,039.04	\$90,625.00	\$39,835.96	84%
Fund 250 - Community Development Totals									
	REVENUE TOTALS	1,246,185.00	.00	1,246,185.00	173,682.13	.00	863,290.37	382,894.63	69%
	EXPENSE TOTALS	249,500.00	.00	249,500.00	.00	119,039.04	90,625.00	39,835.96	84%
Fund 250 - Community Development Totals									
		\$996,685.00	\$0.00	\$996,685.00	\$173,682.13	(\$119,039.04)	\$772,665.37	\$343,058.67	
Fund 260 - Major Equipment Purchase Fee									
REVENUE									
4600	Charges for Services-General Government	196,000.00	.00	196,000.00	23,853.76	.00	160,425.98	35,574.02	82
4700	Investment Earnings	900.00	.00	900.00	.00	.00	322.62	577.38	36
	REVENUE TOTALS	\$196,900.00	\$0.00	\$196,900.00	\$23,853.76	\$0.00	\$160,748.60	\$36,151.40	82%
EXPENSE									
8900	Debt Service-Principal	144,000.00	.00	144,000.00	57,470.44	.00	57,470.44	86,529.56	40
8910	Debt Service-Interest	7,930.00	.00	7,930.00	2,058.75	.00	2,058.75	5,871.25	26
	EXPENSE TOTALS	\$151,930.00	\$0.00	\$151,930.00	\$59,529.19	\$0.00	\$59,529.19	\$92,400.81	39%
Fund 260 - Major Equipment Purchase Fee Totals									
	REVENUE TOTALS	196,900.00	.00	196,900.00	23,853.76	.00	160,748.60	36,151.40	82%
	EXPENSE TOTALS	151,930.00	.00	151,930.00	59,529.19	.00	59,529.19	92,400.81	39%
Fund 260 - Major Equipment Purchase Fee Totals									
		\$44,970.00	\$0.00	\$44,970.00	(\$35,675.43)	\$0.00	\$101,219.41	(\$56,249.41)	
Fund 280 - LMD									
REVENUE									
4560	Charges for Services-Parks	1,245,430.00	.00	1,245,430.00	(.15)	.00	48,826.90	1,196,603.10	4
4700	Investment Earnings	.00	.00	.00	.00	.00	645.25	(645.25)	+++
	REVENUE TOTALS	\$1,245,430.00	\$0.00	\$1,245,430.00	(\$0.15)	\$0.00	\$49,472.15	\$1,195,957.85	4%
EXPENSE									
5000	Salaries	.00	17,495.00	17,495.00	23,639.26	.00	67,348.01	(49,853.01)	385
5100	Benefits	.00	.00	.00	12,798.49	.00	36,817.92	(36,817.92)	+++
6000	Professional Services	53,310.00	.00	53,310.00	.00	.00	23,204.58	30,105.42	44
6100	Utilities	168,900.00	.00	168,900.00	8,810.25	.00	123,051.27	45,848.73	73
6240	Supplies-Parks	94,270.00	.00	94,270.00	80.65	.13	34,933.85	59,336.02	37
6375	Operating Fees	17,800.00	.00	17,800.00	.00	.00	.00	17,800.00	0
6400	Repairs & Maintenance	82,350.00	10,000.00	92,350.00	12,253.73	.00	31,675.72	60,674.28	34
6600	Administrative Expenses	648,920.00	.00	648,920.00	14,953.00	.00	245,243.05	403,676.95	38
7000	Capital Outlay	37,625.00	.00	37,625.00	.00	.00	25,745.82	11,879.18	68
8000	Capital Improvements-General Government	50,000.00	.00	50,000.00	.00	.00	.00	50,000.00	0
8300	Capital Improvements-Parks	45,000.00	.00	45,000.00	.00	.00	.00	45,000.00	0
	EXPENSE TOTALS	\$1,198,175.00	\$27,495.00	\$1,225,670.00	\$72,535.38	\$0.13	\$588,020.22	\$637,649.65	48%



Attachment 1 Budget Performance Report

FY 2020-21 Budget, Q2
For the Period Ending December 31, 2020

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 280 - LMD Totals									
	REVENUE TOTALS	1,245,430.00	.00	1,245,430.00	(.15)	.00	49,472.15	1,195,957.85	4%
	EXPENSE TOTALS	1,198,175.00	27,495.00	1,225,670.00	72,535.38	.13	588,020.22	637,649.65	48%
Fund 280 - LMD Totals		\$47,255.00	(\$27,495.00)	\$19,760.00	(\$72,535.53)	(\$0.13)	(\$538,548.07)	\$558,308.20	
Fund 320 - Public Safety Sales Tax									
REVENUE									
4100	Sales Tax	7,292,942.00	.00	7,292,942.00	641,054.37	.00	2,615,565.02	4,677,376.98	36
4700	Investment Earnings	12,500.00	.00	12,500.00	.00	.00	30,238.79	(17,738.79)	242
	REVENUE TOTALS	\$7,305,442.00	\$0.00	\$7,305,442.00	\$641,054.37	\$0.00	\$2,645,803.81	\$4,659,638.19	36%
EXPENSE									
5000	Salaries	4,988,961.00	.00	4,988,961.00	498,733.21	.00	2,904,806.05	2,084,154.95	58
5100	Benefits	2,092,465.00	.00	2,092,465.00	205,787.33	.00	1,225,900.44	866,564.56	59
6000	Professional Services	.00	.00	.00	.00	.00	8,999.00	(8,999.00)	+++
6230	Supplies-Fire	23,275.00	.00	23,275.00	901.18	.00	3,129.94	20,145.06	13
6600	Administrative Expenses	80,270.00	.00	80,270.00	6,168.34	.00	37,010.04	43,259.96	46
7000	Capital Outlay	.00	348,636.00	348,636.00	.00	.00	.00	348,636.00	0
	EXPENSE TOTALS	\$7,184,971.00	\$348,636.00	\$7,533,607.00	\$711,590.06	\$0.00	\$4,179,845.47	\$3,353,761.53	55%
Fund 320 - Public Safety Sales Tax Totals									
	REVENUE TOTALS	7,305,442.00	.00	7,305,442.00	641,054.37	.00	2,645,803.81	4,659,638.19	36%
	EXPENSE TOTALS	7,184,971.00	348,636.00	7,533,607.00	711,590.06	.00	4,179,845.47	3,353,761.53	55%
Fund 320 - Public Safety Sales Tax Totals		\$120,471.00	(\$348,636.00)	(\$228,165.00)	(\$70,535.69)	\$0.00	(\$1,534,041.66)	\$1,305,876.66	
Fund 330 - Public Safety Endowment									
REVENUE									
4700	Investment Earnings	12,000.00	.00	12,000.00	.00	.00	.00	12,000.00	0
	REVENUE TOTALS	\$12,000.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0%
EXPENSE									
5000	Salaries	342,777.00	438,885.00	781,662.00	.00	.00	.00	781,662.00	0
5100	Benefits	105,295.00	.00	105,295.00	.00	.00	.00	105,295.00	0
8000	Capital Improvements-General Government	1,052,000.00	.00	1,052,000.00	.00	.00	.00	1,052,000.00	0
	EXPENSE TOTALS	\$1,500,072.00	\$438,885.00	\$1,938,957.00	\$0.00	\$0.00	\$0.00	\$1,938,957.00	0%
Fund 330 - Public Safety Endowment Totals									
	REVENUE TOTALS	12,000.00	.00	12,000.00	.00	.00	.00	12,000.00	0%
	EXPENSE TOTALS	1,500,072.00	438,885.00	1,938,957.00	.00	.00	.00	1,938,957.00	0%
Fund 330 - Public Safety Endowment Totals		(\$1,488,072.00)	(\$438,885.00)	(\$1,926,957.00)	\$0.00	\$0.00	\$0.00	(\$1,926,957.00)	
Fund 340 - Development Services									
REVENUE									
4300	Licenses and Permits	2,300,000.00	.00	2,300,000.00	277,444.18	.00	1,849,903.22	450,096.78	80
4400	Intergovernmental Revenues	.00	.00	.00	.00	.00	4,564.76	(4,564.76)	+++
4520	Charges for Services-CDD	2,848,750.00	.00	2,848,750.00	333,734.00	.00	1,540,313.01	1,308,436.99	54
4600	Charges for Services-General Government	45,795.00	.00	45,795.00	159.80	.00	10,546.20	35,248.80	23
4700	Investment Earnings	2,200.00	.00	2,200.00	.00	.00	8,351.72	(6,151.72)	380
4850	Other Revenue	30,000.00	.00	30,000.00	.00	.00	17,703.13	12,296.87	59
	REVENUE TOTALS	\$5,226,745.00	\$0.00	\$5,226,745.00	\$611,337.98	\$0.00	\$3,431,382.04	\$1,795,362.96	66%
EXPENSE									
5000	Salaries	2,558,531.00	.00	2,558,531.00	201,908.12	.00	1,169,998.93	1,388,532.07	46
5100	Benefits	1,208,503.00	.00	1,208,503.00	95,545.19	.00	563,545.75	644,957.25	47
6000	Professional Services	1,198,000.00	150,000.00	1,348,000.00	135,949.67	3,300.00	595,976.44	748,723.56	44
6002	Legal Services	.00	.00	.00	16,923.10	.00	16,923.10	(16,923.10)	+++
6100	Utilities	24,600.00	.00	24,600.00	1,804.42	.00	8,148.55	16,451.45	33
6200	Supplies	64,400.00	.00	64,400.00	10,531.22	.00	30,575.58	33,824.42	47
6260	Supplies-Community Development	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0
6300	Dues & Subscriptions	7,550.00	.00	7,550.00	119.00	.00	3,216.16	4,333.84	43
6350	Maintenance Agreements & Licenses	25,000.00	.00	25,000.00	.00	.00	22,542.80	2,457.20	90
6400	Repairs & Maintenance	6,000.00	.00	6,000.00	390.00	.00	1,295.23	4,704.77	22



Attachment 1 Budget Performance Report

FY 2020-21 Budget, Q2
For the Period Ending December 31, 2020

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
6500	Claims & Insurance	93,170.00	.00	93,170.00	7,764.17	.00	46,585.02	46,584.98	50
6600	Administrative Expenses	309,125.00	.00	309,125.00	119,532.74	.00	218,980.68	90,144.32	71
7000	Capital Outlay	.00	.00	.00	.00	.00	22,796.00	(22,796.00)	+++
9000	Operating Transfers Out	127,500.00	.00	127,500.00	31,875.00	.00	63,750.00	63,750.00	50
EXPENSE TOTALS		\$5,624,379.00	\$150,000.00	\$5,774,379.00	\$622,342.63	\$3,300.00	\$2,764,334.24	\$3,006,744.76	48%
Fund 340 - Development Services Totals									
REVENUE TOTALS		5,226,745.00	.00	5,226,745.00	611,337.98	.00	3,431,382.04	1,795,362.96	66%
EXPENSE TOTALS		5,624,379.00	150,000.00	5,774,379.00	622,342.63	3,300.00	2,764,334.24	3,006,744.76	48%
Fund 340 - Development Services Totals		(\$397,634.00)	(\$150,000.00)	(\$547,634.00)	(\$11,004.65)	(\$3,300.00)	\$667,047.80	(\$1,211,381.80)	
Fund 420 - Gas Tax/Street Improvement									
REVENUE									
4400	Intergovernmental Revenues	3,061,600.00	.00	3,061,600.00	456,332.54	.00	1,543,925.37	1,517,674.63	50
4700	Investment Earnings	9,500.00	.00	9,500.00	.00	.00	14,887.40	(5,387.40)	157
REVENUE TOTALS		\$3,071,100.00	\$0.00	\$3,071,100.00	\$456,332.54	\$0.00	\$1,558,812.77	\$1,512,287.23	51%
EXPENSE									
5000	Salaries	919,709.00	.00	919,709.00	65,104.54	.00	369,519.41	550,189.59	40
5100	Benefits	537,447.00	.00	537,447.00	39,245.25	.00	223,222.93	314,224.07	42
6000	Professional Services	68,500.00	.00	68,500.00	7,444.21	.00	33,291.43	35,208.57	49
6200	Supplies	59,400.00	.00	59,400.00	5,083.27	.00	17,316.24	42,083.76	29
6280	Supplies-Public Works	51,000.00	.00	51,000.00	592.47	.00	30,661.29	20,338.71	60
6300	Dues & Subscriptions	300.00	.00	300.00	49.11	.00	(58.89)	358.89	-20
6350	Maintenance Agreements & Licenses	450,000.00	.00	450,000.00	3,890.00	.00	127,632.00	322,368.00	28
6375	Operating Fees	15,000.00	.00	15,000.00	.00	.00	8,623.53	6,376.47	57
6400	Repairs & Maintenance	170,000.00	.00	170,000.00	5,784.37	7,435.00	42,557.34	120,007.66	29
6410	Repairs & Maintenance-Transportation	559,000.00	.00	559,000.00	.00	.00	.00	559,000.00	0
6500	Claims & Insurance	34,110.00	.00	34,110.00	2,842.50	.00	17,055.00	17,055.00	50
6600	Administrative Expenses	64,420.00	.00	64,420.00	5,289.16	.00	31,734.96	32,685.04	49
7000	Capital Outlay	58,256.00	.00	58,256.00	.00	.00	.00	58,256.00	0
8150	Capital Improvements-Transportation	1,500,000.00	.00	1,500,000.00	.00	.00	139,754.34	1,360,245.66	9
EXPENSE TOTALS		\$4,487,142.00	\$0.00	\$4,487,142.00	\$135,324.88	\$7,435.00	\$1,041,309.58	\$3,438,397.42	23%
Fund 420 - Gas Tax/Street Improvement Totals									
REVENUE TOTALS		3,071,100.00	.00	3,071,100.00	456,332.54	.00	1,558,812.77	1,512,287.23	51%
EXPENSE TOTALS		4,487,142.00	.00	4,487,142.00	135,324.88	7,435.00	1,041,309.58	3,438,397.42	23%
Fund 420 - Gas Tax/Street Improvement Totals		(\$1,416,042.00)	\$0.00	(\$1,416,042.00)	\$321,007.66	(\$7,435.00)	\$517,503.19	(\$1,926,110.19)	
Fund 430 - RTIF									
REVENUE									
4510	Charges for Services-Transportation	2,110,340.00	.00	2,110,340.00	548,962.91	.00	1,492,936.03	617,403.97	71
4700	Investment Earnings	61,100.00	.00	61,100.00	.00	.00	73,710.27	(12,610.27)	121
REVENUE TOTALS		\$2,171,440.00	\$0.00	\$2,171,440.00	\$548,962.91	\$0.00	\$1,566,646.30	\$604,793.70	72%
EXPENSE									
6000	Professional Services	16,000.00	.00	16,000.00	.00	.00	.00	16,000.00	0
8150	Capital Improvements-Transportation	598,000.00	876,283.00	1,474,283.00	6,022.56	.00	1,058,661.01	415,621.99	72
EXPENSE TOTALS		\$614,000.00	\$876,283.00	\$1,490,283.00	\$6,022.56	\$0.00	\$1,058,661.01	\$431,621.99	71%
Fund 430 - RTIF Totals									
REVENUE TOTALS		2,171,440.00	.00	2,171,440.00	548,962.91	.00	1,566,646.30	604,793.70	72%
EXPENSE TOTALS		614,000.00	876,283.00	1,490,283.00	6,022.56	.00	1,058,661.01	431,621.99	71%
Fund 430 - RTIF Totals		\$1,557,440.00	(\$876,283.00)	\$681,157.00	\$542,940.35	\$0.00	\$507,985.29	\$173,171.71	
Fund 440 - Measure K									
REVENUE									
4400	Intergovernmental Revenues	12,611,305.00	.00	12,611,305.00	.00	.00	4,540,732.96	8,070,572.04	36
4700	Investment Earnings	22,600.00	.00	22,600.00	.00	.00	35,000.03	(12,400.03)	155
REVENUE TOTALS		\$12,633,905.00	\$0.00	\$12,633,905.00	\$0.00	\$0.00	\$4,575,732.99	\$8,058,172.01	36%



Attachment 1 Budget Performance Report

FY 2020-21 Budget, Q2
For the Period Ending December 31, 2020

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
EXPENSE									
5000	Salaries	257,812.00	.00	257,812.00	8,324.34	.00	45,472.26	212,339.74	18
5100	Benefits	90,960.00	.00	90,960.00	4,191.42	.00	24,413.17	66,546.83	27
6000	Professional Services	149,069.00	.00	149,069.00	.00	.00	25,478.67	123,590.33	17
6410	Repairs & Maintenance-Transportation	400,000.00	.00	400,000.00	.00	.00	28,816.48	371,183.52	7
6500	Claims & Insurance	5,460.00	.00	5,460.00	455.00	.00	2,730.00	2,730.00	50
6600	Administrative Expenses	12,140.00	.00	12,140.00	803.33	.00	4,819.98	7,320.02	40
8150	Capital Improvements-Transportation	52,000.00	749,806.00	801,806.00	.00	.00	3,182,525.04	(2,380,719.04)	397
EXPENSE TOTALS		\$967,441.00	\$749,806.00	\$1,717,247.00	\$13,774.09	\$0.00	\$3,314,255.60	(\$1,597,008.60)	193%
Fund 440 - Measure K Totals									
REVENUE TOTALS		12,633,905.00	.00	12,633,905.00	.00	.00	4,575,732.99	8,058,172.01	36%
EXPENSE TOTALS		967,441.00	749,806.00	1,717,247.00	13,774.09	.00	3,314,255.60	(1,597,008.60)	193%
Fund 440 - Measure K Totals		\$11,666,464.00	(\$749,806.00)	\$10,916,658.00	(\$13,774.09)	\$0.00	\$1,261,477.39	\$9,655,180.61	
Fund 460 - TDA/Local Transportation									
REVENUE									
4475	Intergovernmental Grants-State/County	805,000.00	.00	805,000.00	.00	.00	.00	805,000.00	0
4700	Investment Earnings	24,000.00	.00	24,000.00	.00	.00	51,500.58	(27,500.58)	215
REVENUE TOTALS		\$829,000.00	\$0.00	\$829,000.00	\$0.00	\$0.00	\$51,500.58	\$777,499.42	6%
EXPENSE									
5000	Salaries	35,906.00	.00	35,906.00	.00	.00	6,837.54	29,068.46	19
5100	Benefits	29,405.00	.00	29,405.00	962.88	.00	9,200.61	20,204.39	31
6000	Professional Services	38,000.00	.00	38,000.00	2,761.50	.00	15,226.75	22,773.25	40
6100	Utilities	299,000.00	.00	299,000.00	39,277.91	.00	190,460.55	108,539.45	64
6200	Supplies	7,100.00	.00	7,100.00	.00	.00	.00	7,100.00	0
6280	Supplies-Public Works	63,000.00	.00	63,000.00	.00	.00	.00	63,000.00	0
6300	Dues & Subscriptions	2,825.00	.00	2,825.00	.00	.00	.00	2,825.00	0
6400	Repairs & Maintenance	320,000.00	.00	320,000.00	.00	.00	269.12	319,730.88	0
6410	Repairs & Maintenance-Transportation	.00	.00	.00	.00	.00	47,432.84	(47,432.84)	+++
6500	Claims & Insurance	2,550.00	.00	2,550.00	212.50	.00	1,275.00	1,275.00	50
6600	Administrative Expenses	586,470.00	.00	586,470.00	48,660.00	.00	291,960.00	294,510.00	50
7000	Capital Outlay	57,500.00	.00	57,500.00	.00	.00	.00	57,500.00	0
8150	Capital Improvements-Transportation	1,120,000.00	.00	1,120,000.00	3,855.00	.00	132,459.65	987,540.35	12
EXPENSE TOTALS		\$2,561,756.00	\$0.00	\$2,561,756.00	\$95,729.79	\$0.00	\$695,122.06	\$1,866,633.94	27%
Fund 460 - TDA/Local Transportation Totals									
REVENUE TOTALS		829,000.00	.00	829,000.00	.00	.00	51,500.58	777,499.42	6%
EXPENSE TOTALS		2,561,756.00	.00	2,561,756.00	95,729.79	.00	695,122.06	1,866,633.94	27%
Fund 460 - TDA/Local Transportation Totals		(\$1,732,756.00)	\$0.00	(\$1,732,756.00)	(\$95,729.79)	\$0.00	(\$643,621.48)	(\$1,089,134.52)	
Fund 480 - Subsidized Street Project									
REVENUE									
4450	Intergovernmental Grants-Federal	14,916,030.00	.00	14,916,030.00	.00	.00	35,902.17	14,880,127.83	0
REVENUE TOTALS		\$14,916,030.00	\$0.00	\$14,916,030.00	\$0.00	\$0.00	\$35,902.17	\$14,880,127.83	0%
EXPENSE									
6410	Repairs & Maintenance-Transportation	.00	.00	.00	268.65	.00	254,884.21	(254,884.21)	+++
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$268.65	\$0.00	\$254,884.21	(\$254,884.21)	+++
Fund 480 - Subsidized Street Project Totals									
REVENUE TOTALS		14,916,030.00	.00	14,916,030.00	.00	.00	35,902.17	14,880,127.83	0%
EXPENSE TOTALS		.00	.00	.00	268.65	.00	254,884.21	(254,884.21)	+++
Fund 480 - Subsidized Street Project Totals		\$14,916,030.00	\$0.00	\$14,916,030.00	(\$268.65)	\$0.00	(\$218,982.04)	\$15,135,012.04	
Fund 500 - PFIP Parks Capital Improvement									
REVENUE									
4560	Charges for Services-Parks	2,064,636.00	.00	2,064,636.00	301,160.60	.00	1,730,163.85	334,472.15	84
4700	Investment Earnings	9,000.00	.00	9,000.00	.00	.00	42,383.86	(33,383.86)	471
REVENUE TOTALS		\$2,073,636.00	\$0.00	\$2,073,636.00	\$301,160.60	\$0.00	\$1,772,547.71	\$301,088.29	85%



Attachment 1 Budget Performance Report

FY 2020-21 Budget, Q2
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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
EXPENSE									
6000	Professional Services	62,269.00	.00	62,269.00	3,747.65	3,163.75	82,772.45	(23,667.20)	138
6600	Administrative Expenses	168,325.00	.00	168,325.00	14,027.00	.00	84,163.00	84,162.00	50
6650	PFIP Credit Reimbursement	.00	.00	.00	.00	.00	6,424.04	(6,424.04)	+++
7000	Capital Outlay	14,665.00	.00	14,665.00	.00	.00	.00	14,665.00	0
8300	Capital Improvements-Parks	1,990,000.00	536,551.00	2,526,551.00	83,799.52	451,896.85	570,413.08	1,504,241.07	40
EXPENSE TOTALS		\$2,235,259.00	\$536,551.00	\$2,771,810.00	\$101,574.17	\$455,060.60	\$743,772.57	\$1,572,976.83	43%
Fund 500 - PFIP Parks Capital Improvement Totals									
REVENUE TOTALS		2,073,636.00	.00	2,073,636.00	301,160.60	.00	1,772,547.71	301,088.29	85%
EXPENSE TOTALS		2,235,259.00	536,551.00	2,771,810.00	101,574.17	455,060.60	743,772.57	1,572,976.83	43%
Fund 500 - PFIP Parks Capital Improvement Totals		(\$161,623.00)	(\$536,551.00)	(\$698,174.00)	\$199,586.43	(\$455,060.60)	\$1,028,775.14	(\$1,271,888.54)	
Fund 520 - Successor Agency/RDA Bond Fund									
REVENUE									
4700	Investment Earnings	75,000.00	.00	75,000.00	.00	.00	6,452.04	68,547.96	9
REVENUE TOTALS		\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$6,452.04	\$68,547.96	9%
EXPENSE									
8150	Capital Improvements-Transportation	4,482,255.00	.00	4,482,255.00	7.50	.00	2,088,595.00	2,393,660.00	47
EXPENSE TOTALS		\$4,482,255.00	\$0.00	\$4,482,255.00	\$7.50	\$0.00	\$2,088,595.00	\$2,393,660.00	47%
Fund 520 - Successor Agency/RDA Bond Fund Totals									
REVENUE TOTALS		75,000.00	.00	75,000.00	.00	.00	6,452.04	68,547.96	9%
EXPENSE TOTALS		4,482,255.00	.00	4,482,255.00	7.50	.00	2,088,595.00	2,393,660.00	47%
Fund 520 - Successor Agency/RDA Bond Fund Totals		(\$4,407,255.00)	\$0.00	(\$4,407,255.00)	(\$7.50)	\$0.00	(\$2,082,142.96)	(\$2,325,112.04)	
Fund 540 - PFIP Government Facilities									
REVENUE									
4540	Charges for Services-Fire	512,700.00	.00	512,700.00	116,749.80	.00	829,075.00	(316,375.00)	162
4600	Charges for Services-General Government	3,475,025.00	.00	3,475,025.00	342,316.60	.00	2,273,095.86	1,201,929.14	65
4700	Investment Earnings	26,500.00	.00	26,500.00	.00	.00	150,146.26	(123,646.26)	567
REVENUE TOTALS		\$4,014,225.00	\$0.00	\$4,014,225.00	\$459,066.40	\$0.00	\$3,252,317.12	\$761,907.88	81%
EXPENSE									
6000	Professional Services	.00	35,244.00	35,244.00	.00	.00	6,716.25	28,527.75	19
6200	Supplies	.00	30,000.00	30,000.00	28,737.13	.00	28,737.13	1,262.87	96
7000	Capital Outlay	.00	676,881.00	676,881.00	.00	49,962.99	605,612.00	21,306.01	97
8000	Capital Improvements-General Government	100,000.00	(11,358.00)	88,642.00	.00	18,641.73	458,004.48	(388,004.21)	538
8900	Debt Service-Principal	300,000.00	.00	300,000.00	.00	.00	.00	300,000.00	0
8910	Debt Service-Interest	55,000.00	.00	55,000.00	.00	.00	.00	55,000.00	0
EXPENSE TOTALS		\$455,000.00	\$730,767.00	\$1,185,767.00	\$28,737.13	\$68,604.72	\$1,099,069.86	\$18,092.42	98%
Fund 540 - PFIP Government Facilities Totals									
REVENUE TOTALS		4,014,225.00	.00	4,014,225.00	459,066.40	.00	3,252,317.12	761,907.88	81%
EXPENSE TOTALS		455,000.00	730,767.00	1,185,767.00	28,737.13	68,604.72	1,099,069.86	18,092.42	98%
Fund 540 - PFIP Government Facilities Totals		\$3,559,225.00	(\$730,767.00)	\$2,828,458.00	\$430,329.27	(\$68,604.72)	\$2,153,247.26	\$743,815.46	
Fund 550 - CFD									
REVENUE									
4560	Charges for Services-Parks	1,126,802.00	.00	1,126,802.00	.00	.00	39,632.00	1,087,170.00	4
REVENUE TOTALS		\$1,126,802.00	\$0.00	\$1,126,802.00	\$0.00	\$0.00	\$39,632.00	\$1,087,170.00	4%
EXPENSE									
5000	Salaries	.00	.00	.00	21,195.75	.00	55,616.01	(55,616.01)	+++
5100	Benefits	.00	.00	.00	11,365.22	.00	30,353.22	(30,353.22)	+++
6000	Professional Services	39,741.00	.00	39,741.00	.00	13,500.00	17,268.62	8,972.38	77
6100	Utilities	141,580.00	.00	141,580.00	4,003.65	.00	41,837.67	99,742.33	30
6240	Supplies-Parks	83,650.00	.00	83,650.00	548.84	.00	21,905.50	61,744.50	26
6400	Repairs & Maintenance	87,743.00	.00	87,743.00	820.31	.00	19,151.97	68,591.03	22
6600	Administrative Expenses	518,300.00	.00	518,300.00	5,863.00	.00	126,021.02	392,278.98	24



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
7000	Capital Outlay	7,625.00	.00	7,625.00	.00	.00	7,312.55	312.45	96
8300	Capital Improvements-Parks	256,800.00	.00	256,800.00	.00	.00	.00	256,800.00	0
EXPENSE TOTALS		\$1,135,439.00	\$0.00	\$1,135,439.00	\$43,796.77	\$13,500.00	\$319,466.56	\$802,472.44	29%
Fund 550 - CFD Totals									
REVENUE TOTALS		1,126,802.00	.00	1,126,802.00	.00	.00	39,632.00	1,087,170.00	4%
EXPENSE TOTALS		1,135,439.00	.00	1,135,439.00	43,796.77	13,500.00	319,466.56	802,472.44	29%
Fund 550 - CFD Totals		(\$8,637.00)	\$0.00	(\$8,637.00)	(\$43,796.77)	(\$13,500.00)	(\$279,834.56)	\$284,697.56	
Fund 570 - Flood Protection Improvement									
REVENUE									
4500	Charges for Services-Public Works	.00	.00	.00	104,655.39	.00	182,235.01	(182,235.01)	+++
REVENUE TOTALS		\$0.00	\$0.00	\$0.00	\$104,655.39	\$0.00	\$182,235.01	(\$182,235.01)	+++
Fund 570 - Flood Protection Improvement Totals									
REVENUE TOTALS		.00	.00	.00	104,655.39	.00	182,235.01	(182,235.01)	+++
EXPENSE TOTALS		.00	.00	.00	.00	.00	.00	.00	+++
Fund 570 - Flood Protection Improvement Totals		\$0.00	\$0.00	\$0.00	\$104,655.39	\$0.00	\$182,235.01	(\$182,235.01)	
Fund 580 - PFIP Drainage									
REVENUE									
4500	Charges for Services-Public Works	666,595.00	.00	666,595.00	59,591.30	.00	692,070.39	(25,475.39)	104
4700	Investment Earnings	26,000.00	.00	26,000.00	.00	.00	41,374.40	(15,374.40)	159
REVENUE TOTALS		\$692,595.00	\$0.00	\$692,595.00	\$59,591.30	\$0.00	\$733,444.79	(\$40,849.79)	106%
EXPENSE									
6000	Professional Services	5,000.00	.00	5,000.00	129,531.67	.00	130,523.42	(125,523.42)	2610
6375	Operating Fees	800.00	.00	800.00	.00	.00	.00	800.00	0
6600	Administrative Expenses	67,510.00	.00	67,510.00	5,626.00	.00	33,754.00	33,756.00	50
8200	Capital Improvements-Storm Drain	915,000.00	.00	915,000.00	.00	.00	.00	915,000.00	0
8910	Debt Service-Interest	67,165.00	.00	67,165.00	.00	.00	.00	67,165.00	0
EXPENSE TOTALS		\$1,055,475.00	\$0.00	\$1,055,475.00	\$135,157.67	\$0.00	\$164,277.42	\$891,197.58	16%
Fund 580 - PFIP Drainage Totals									
REVENUE TOTALS		692,595.00	.00	692,595.00	59,591.30	.00	733,444.79	(40,849.79)	106%
EXPENSE TOTALS		1,055,475.00	.00	1,055,475.00	135,157.67	.00	164,277.42	891,197.58	16%
Fund 580 - PFIP Drainage Totals		(\$362,880.00)	\$0.00	(\$362,880.00)	(\$75,566.37)	\$0.00	\$569,167.37	(\$932,047.37)	
Fund 590 - PFIP Transportation									
REVENUE									
4510	Charges for Services-Transportation	5,214,170.00	.00	5,214,170.00	592,249.50	.00	4,462,950.90	751,219.10	86
4700	Investment Earnings	241,490.00	.00	241,490.00	.00	.00	173,849.37	67,640.63	72
REVENUE TOTALS		\$5,455,660.00	\$0.00	\$5,455,660.00	\$592,249.50	\$0.00	\$4,636,800.27	\$818,859.73	85%
EXPENSE									
6000	Professional Services	50,000.00	.00	50,000.00	649.75	.00	1,641.50	48,358.50	3
6600	Administrative Expenses	70,330.00	.00	70,330.00	5,861.00	.00	35,164.00	35,166.00	50
6650	PFIP Credit Reimbursement	.00	.00	.00	.00	.00	(27,667.07)	27,667.07	+++
8150	Capital Improvements-Transportation	1,208,745.00	.00	1,208,745.00	1,408.52	.00	18,413.29	1,190,331.71	2
EXPENSE TOTALS		\$1,329,075.00	\$0.00	\$1,329,075.00	\$7,919.27	\$0.00	\$27,551.72	\$1,301,523.28	2%
Fund 590 - PFIP Transportation Totals									
REVENUE TOTALS		5,455,660.00	.00	5,455,660.00	592,249.50	.00	4,636,800.27	818,859.73	85%
EXPENSE TOTALS		1,329,075.00	.00	1,329,075.00	7,919.27	.00	27,551.72	1,301,523.28	2%
Fund 590 - PFIP Transportation Totals		\$4,126,585.00	\$0.00	\$4,126,585.00	\$584,330.23	\$0.00	\$4,609,248.55	(\$482,663.55)	
Fund 620 - Golf Course									
REVENUE									
4570	Charges for Services-Golf	972,100.00	.00	972,100.00	136,397.71	.00	764,290.57	207,809.43	79
4584	Charges for Services-Recreation/General Revenue	150,000.00	(150,000.00)	.00	.00	.00	.00	.00	+++
4850	Other Revenue	20,000.00	.00	20,000.00	1,925.23	.00	14,720.67	5,279.33	74



Attachment 1

Budget Performance Report

FY 2020-21 Budget, Q2
For the Period Ending December 31, 2020

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
4900	Other Financing Sources	.00	150,000.00	150,000.00	37,500.00	.00	75,000.00	75,000.00	50
REVENUE TOTALS		\$1,142,100.00	\$0.00	\$1,142,100.00	\$175,822.94	\$0.00	\$854,011.24	\$288,088.76	75%
EXPENSE									
5000	Salaries	547,687.00	.00	547,687.00	37,190.48	.00	240,858.27	306,828.73	44
5100	Benefits	276,410.00	.00	276,410.00	20,318.92	.00	129,902.01	146,507.99	47
6000	Professional Services	77,850.00	.00	77,850.00	11,871.94	.00	61,517.65	16,332.35	79
6100	Utilities	88,000.00	.00	88,000.00	6,371.04	.00	106,762.19	(18,762.19)	121
6200	Supplies	48,230.00	.00	48,230.00	266.29	.00	28,763.68	19,466.32	60
6250	Supplies-Golf	67,000.00	.00	67,000.00	2,621.93	.00	37,126.61	29,873.39	55
6300	Dues & Subscriptions	820.00	.00	820.00	180.00	.00	935.00	(115.00)	114
6350	Maintenance Agreements & Licenses	2,900.00	.00	2,900.00	795.30	.00	3,124.03	(224.03)	108
6400	Repairs & Maintenance	64,130.00	.00	64,130.00	3,529.73	.00	31,305.80	32,824.20	49
6500	Claims & Insurance	25,160.00	.00	25,160.00	2,096.67	.00	12,580.02	12,579.98	50
6600	Administrative Expenses	133,050.00	.00	133,050.00	10,776.50	.00	64,304.00	68,746.00	48
7000	Capital Outlay	10,000.00	.00	10,000.00	.00	.00	13,675.80	(3,675.80)	137
EXPENSE TOTALS		\$1,341,237.00	\$0.00	\$1,341,237.00	\$96,018.80	\$0.00	\$730,855.06	\$610,381.94	54%
Fund 620 - Golf Course Totals									
REVENUE TOTALS		1,142,100.00	.00	1,142,100.00	175,822.94	.00	854,011.24	288,088.76	75%
EXPENSE TOTALS		1,341,237.00	.00	1,341,237.00	96,018.80	.00	730,855.06	610,381.94	54%
Fund 620 - Golf Course Totals		(\$199,137.00)	\$0.00	(\$199,137.00)	\$79,804.14	\$0.00	\$123,156.18	(\$322,293.18)	
Fund 630 - PFIP Sewer									
REVENUE									
4500	Charges for Services-Public Works	618,830.00	.00	618,830.00	79,551.00	.00	579,067.00	39,763.00	94
4700	Investment Earnings	44,500.00	.00	44,500.00	.00	.00	103,787.75	(59,287.75)	233
4900	Other Financing Sources	250,000.00	.00	250,000.00	62,500.00	.00	125,000.00	125,000.00	50
REVENUE TOTALS		\$913,330.00	\$0.00	\$913,330.00	\$142,051.00	\$0.00	\$807,854.75	\$105,475.25	88%
EXPENSE									
6000	Professional Services	5,000.00	.00	5,000.00	1,949.25	.00	2,941.00	2,059.00	59
6600	Administrative Expenses	67,510.00	.00	67,510.00	5,626.00	.00	33,754.00	33,756.00	50
6650	PFIP Credit Reimbursement	.00	.00	.00	.00	.00	147,021.94	(147,021.94)	+++
8050	Capital Improvements-Sewer	5,817,000.00	.00	5,817,000.00	748,633.58	.00	2,522,162.54	3,294,837.46	43
8910	Debt Service-Interest	85,415.00	.00	85,415.00	.00	.00	.00	85,415.00	0
EXPENSE TOTALS		\$5,974,925.00	\$0.00	\$5,974,925.00	\$756,208.83	\$0.00	\$2,705,879.48	\$3,269,045.52	45%
Fund 630 - PFIP Sewer Totals									
REVENUE TOTALS		913,330.00	.00	913,330.00	142,051.00	.00	807,854.75	105,475.25	88%
EXPENSE TOTALS		5,974,925.00	.00	5,974,925.00	756,208.83	.00	2,705,879.48	3,269,045.52	45%
Fund 630 - PFIP Sewer Totals		(\$5,061,595.00)	\$0.00	(\$5,061,595.00)	(\$614,157.83)	\$0.00	(\$1,898,024.73)	(\$3,163,570.27)	
Fund 640 - Sewer M & O									
REVENUE									
4500	Charges for Services-Public Works	17,740,020.00	.00	17,740,020.00	1,455,878.58	.00	8,487,957.81	9,252,062.19	48
4700	Investment Earnings	440,000.00	.00	440,000.00	.00	.00	215,838.39	224,161.61	49
4850	Other Revenue	85,000.00	.00	85,000.00	4,539.45	.00	77,395.62	7,604.38	91
REVENUE TOTALS		\$18,265,020.00	\$0.00	\$18,265,020.00	\$1,460,418.03	\$0.00	\$8,781,191.82	\$9,483,828.18	48%
EXPENSE									
5000	Salaries	4,169,823.00	.00	4,169,823.00	306,778.65	.00	1,822,307.80	2,347,515.20	44
5100	Benefits	2,261,746.00	.00	2,261,746.00	181,029.42	.00	1,076,982.23	1,184,763.77	48
6000	Professional Services	2,234,984.00	459,667.00	2,694,651.00	18,393.80	31,831.95	178,609.76	2,484,209.29	8
6002	Legal Services	.00	.00	.00	1,127.48	.00	1,127.48	(1,127.48)	+++
6100	Utilities	1,635,100.00	.00	1,635,100.00	125,007.38	.00	1,069,193.84	565,906.16	65
6200	Supplies	445,791.00	.00	445,791.00	44,767.69	26,850.25	205,738.87	213,201.88	52
6280	Supplies-Public Works	1,211,800.00	6,924.00	1,218,724.00	134,739.97	338,347.29	440,589.92	439,786.79	64
6300	Dues & Subscriptions	92,775.00	.00	92,775.00	574.19	.00	29,210.14	63,564.86	31
6350	Maintenance Agreements & Licenses	367,200.00	2,160.00	369,360.00	4,703.77	14,686.09	185,405.05	169,268.86	54



Attachment 1

Budget Performance Report

FY 2020-21 Budget, Q2
For the Period Ending December 31, 2020

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd
6375	Operating Fees	632,000.00	69,080.00	701,080.00	54,750.38	.00	256,104.99	444,975.01	37
6400	Repairs & Maintenance	801,780.00	16,043.00	817,823.00	82,135.82	94,518.08	211,213.41	512,091.51	37
6500	Claims & Insurance	303,940.00	.00	303,940.00	25,328.33	.00	151,969.98	151,970.02	50
6600	Administrative Expenses	1,859,435.00	.00	1,859,435.00	140,026.67	.00	912,219.19	947,215.81	49
7000	Capital Outlay	5,763,959.00	103,379.00	5,867,338.00	18,528.25	464,922.55	18,528.25	5,383,887.20	8
8050	Capital Improvements-Sewer	1,386,000.00	.00	1,386,000.00	258,856.35	49,232.72	1,007,044.51	329,722.77	76
8450	Alternative Energy	.00	.00	.00	.00	.00	22,563.65	(22,563.65)	+++
8900	Debt Service-Principal	683,850.00	.00	683,850.00	.00	.00	739,625.00	(55,775.00)	108
8910	Debt Service-Interest	818,340.00	.00	818,340.00	.00	.00	400,619.71	417,720.29	49
8920	Debt Service-Other Costs	1,660.00	.00	1,660.00	.00	.00	.00	1,660.00	0
EXPENSE TOTALS		\$24,670,183.00	\$657,253.00	\$25,327,436.00	\$1,396,748.15	\$1,020,388.93	\$8,729,053.78	\$15,577,993.29	38%
Fund 640 - Sewer M & O Totals									
REVENUE TOTALS		18,265,020.00	.00	18,265,020.00	1,460,418.03	.00	8,781,191.82	9,483,828.18	48%
EXPENSE TOTALS		24,670,183.00	657,253.00	25,327,436.00	1,396,748.15	1,020,388.93	8,729,053.78	15,577,993.29	38%
Fund 640 - Sewer M & O Totals		(\$6,405,163.00)	(\$657,253.00)	(\$7,062,416.00)	\$63,669.88	(\$1,020,388.93)	\$52,138.04	(\$6,094,165.11)	
Fund 650 - Sewer Improvement									
REVENUE									
4500	Charges for Services-Public Works	4,360,460.00	.00	4,360,460.00	407,309.95	.00	3,344,817.62	1,015,642.38	77
4700	Investment Earnings	.00	.00	.00	.00	.00	87,111.67	(87,111.67)	+++
REVENUE TOTALS		\$4,360,460.00	\$0.00	\$4,360,460.00	\$407,309.95	\$0.00	\$3,431,929.29	\$928,530.71	79%
EXPENSE									
8450	Alternative Energy	.00	.00	.00	.00	.00	7,509.30	(7,509.30)	+++
8900	Debt Service-Principal	726,150.00	.00	726,150.00	.00	.00	785,375.00	(59,225.00)	108
8910	Debt Service-Interest	868,960.00	.00	868,960.00	.00	.00	425,400.30	443,559.70	49
8920	Debt Service-Other Costs	1,795.00	.00	1,795.00	.00	.00	1,725.00	70.00	96
EXPENSE TOTALS		\$1,596,905.00	\$0.00	\$1,596,905.00	\$0.00	\$0.00	\$1,220,009.60	\$376,895.40	76%
Fund 650 - Sewer Improvement Totals									
REVENUE TOTALS		4,360,460.00	.00	4,360,460.00	407,309.95	.00	3,431,929.29	928,530.71	79%
EXPENSE TOTALS		1,596,905.00	.00	1,596,905.00	.00	.00	1,220,009.60	376,895.40	76%
Fund 650 - Sewer Improvement Totals		\$2,763,555.00	\$0.00	\$2,763,555.00	\$407,309.95	\$0.00	\$2,211,919.69	\$551,635.31	
Fund 660 - Solid Waste									
REVENUE									
4475	Intergovernmental Grants-State/County	19,000.00	.00	19,000.00	.00	.00	.00	19,000.00	0
4500	Charges for Services-Public Works	13,580,315.00	.00	13,580,315.00	1,226,791.70	.00	6,875,155.08	6,705,159.92	51
4700	Investment Earnings	13,500.00	.00	13,500.00	.00	.00	19,691.08	(6,191.08)	146
4850	Other Revenue	12,500.00	.00	12,500.00	349.20	.00	349.20	12,150.80	3
REVENUE TOTALS		\$13,625,315.00	\$0.00	\$13,625,315.00	\$1,227,140.90	\$0.00	\$6,895,195.36	\$6,730,119.64	51%
EXPENSE									
5000	Salaries	3,267,607.00	.00	3,267,607.00	245,516.20	.00	1,624,857.00	1,642,750.00	50
5100	Benefits	1,316,470.00	.00	1,316,470.00	157,971.23	.00	1,010,146.18	306,323.82	77
6000	Professional Services	225,650.00	.00	225,650.00	10,482.06	28,632.50	101,392.56	95,624.94	58
6002	Legal Services	.00	.00	.00	81.56	.00	81.56	(81.56)	+++
6100	Utilities	14,200.00	.00	14,200.00	1,386.13	.00	7,720.76	6,479.24	54
6200	Supplies	535,000.00	.00	535,000.00	2,948.12	.00	83,141.43	451,858.57	16
6280	Supplies-Public Works	795,300.00	343.00	795,643.00	(1,613.79)	35,475.68	102,641.23	657,526.09	17
6300	Dues & Subscriptions	3,400.00	.00	3,400.00	662.19	.00	662.19	2,737.81	19
6350	Maintenance Agreements & Licenses	19,550.00	.00	19,550.00	193.77	.00	19,379.97	170.03	99
6375	Operating Fees	3,715,500.00	.00	3,715,500.00	24,068.02	.00	431,676.88	3,283,823.12	12
6400	Repairs & Maintenance	512,050.00	.00	512,050.00	24,031.86	71,005.54	230,296.45	210,748.01	59
6500	Claims & Insurance	186,050.00	.00	186,050.00	15,504.17	.00	93,025.02	93,024.98	50
6600	Administrative Expenses	1,770,690.00	.00	1,770,690.00	143,324.41	.00	860,866.04	909,823.96	49
7000	Capital Outlay	7,982,414.00	2,344,847.00	10,327,261.00	6,062.00	2,764,959.32	1,171,321.08	6,390,980.60	38
EXPENSE TOTALS		\$20,343,881.00	\$2,345,190.00	\$22,689,071.00	\$630,617.93	\$2,900,073.04	\$5,737,208.35	\$14,051,789.61	38%



Attachment 1 Budget Performance Report

FY 2020-21 Budget, Q2
For the Period Ending December 31, 2020

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 660 - Solid Waste Totals									
	REVENUE TOTALS	13,625,315.00	.00	13,625,315.00	1,227,140.90	.00	6,895,195.36	6,730,119.64	51%
	EXPENSE TOTALS	20,343,881.00	2,345,190.00	22,689,071.00	630,617.93	2,900,073.04	5,737,208.35	14,051,789.61	38%
Fund 660 - Solid Waste Totals		(\$6,718,566.00)	(\$2,345,190.00)	(\$9,063,756.00)	\$596,522.97	(\$2,900,073.04)	\$1,157,987.01	(\$7,321,669.97)	
Fund 670 - Solid Waste Cost Recovery									
REVENUE									
4500	Charges for Services-Public Works	235,200.00	.00	235,200.00	32,199.76	.00	175,025.28	60,174.72	74
	REVENUE TOTALS	\$235,200.00	\$0.00	\$235,200.00	\$32,199.76	\$0.00	\$175,025.28	\$60,174.72	74%
EXPENSE									
7000	Capital Outlay	.00	428,396.00	428,396.00	.00	428,394.59	.00	1.41	100
	EXPENSE TOTALS	\$0.00	\$428,396.00	\$428,396.00	\$0.00	\$428,394.59	\$0.00	\$1.41	100%
Fund 670 - Solid Waste Cost Recovery Totals									
	REVENUE TOTALS	235,200.00	.00	235,200.00	32,199.76	.00	175,025.28	60,174.72	74%
	EXPENSE TOTALS	.00	428,396.00	428,396.00	.00	428,394.59	.00	1.41	100%
Fund 670 - Solid Waste Cost Recovery Totals		\$235,200.00	(\$428,396.00)	(\$193,196.00)	\$32,199.76	(\$428,394.59)	\$175,025.28	\$60,173.31	
Fund 680 - Water M & O									
REVENUE									
4500	Charges for Services-Public Works	11,922,690.00	.00	11,922,690.00	1,002,497.35	.00	7,275,622.21	4,647,067.79	61
4700	Investment Earnings	315,000.00	.00	315,000.00	.00	.00	170,977.80	144,022.20	54
4850	Other Revenue	10,500.00	.00	10,500.00	1,715.30	.00	10,429.10	70.90	99
4900	Other Financing Sources	787,920.00	.00	787,920.00	196,980.00	.00	393,960.00	393,960.00	50
	REVENUE TOTALS	\$13,036,110.00	\$0.00	\$13,036,110.00	\$1,201,192.65	\$0.00	\$7,850,989.11	\$5,185,120.89	60%
EXPENSE									
5000	Salaries	3,396,838.00	.00	3,396,838.00	256,022.27	.00	1,534,631.48	1,862,206.52	45
5100	Benefits	1,815,223.00	.00	1,815,223.00	143,533.21	.00	854,007.04	961,215.96	47
6000	Professional Services	565,350.00	7,610.00	572,960.00	26,705.75	62,390.00	114,406.48	396,163.52	31
6002	Legal Services	.00	.00	.00	869.92	.00	869.92	(869.92)	+++
6100	Utilities	618,700.00	.00	618,700.00	42,763.56	.00	463,082.87	155,617.13	75
6200	Supplies	101,850.00	.00	101,850.00	1,622.53	.00	28,447.78	73,402.22	28
6280	Supplies-Public Works	5,645,200.00	26,880.00	5,672,080.00	481,036.49	131,398.12	1,944,325.87	3,596,356.01	37
6300	Dues & Subscriptions	15,875.00	.00	15,875.00	265.62	.00	6,575.77	9,299.23	41
6350	Maintenance Agreements & Licenses	91,800.00	.00	91,800.00	193.77	16,261.70	23,206.23	52,332.07	43
6375	Operating Fees	97,500.00	.00	97,500.00	4,832.00	.00	16,538.73	80,961.27	17
6400	Repairs & Maintenance	221,500.00	(3,200.00)	218,300.00	1,743.91	63,270.86	37,354.15	117,674.99	46
6500	Claims & Insurance	164,614.00	.00	164,614.00	13,717.50	.00	82,305.00	82,309.00	50
6600	Administrative Expenses	1,636,480.00	3,200.00	1,639,680.00	132,166.67	.00	807,435.82	832,244.18	49
7000	Capital Outlay	1,833,473.00	.00	1,833,473.00	5,842.42	276,411.47	106,312.00	1,450,749.53	21
8100	Capital Improvements-Water	1,470,700.00	735,000.00	2,205,700.00	213,986.59	935,421.70	5,088,951.77	(3,818,673.47)	273
8900	Debt Service-Principal	552,080.00	.00	552,080.00	.00	.00	.00	552,080.00	0
8910	Debt Service-Interest	582,465.00	.00	582,465.00	269,808.50	.00	269,808.50	312,656.50	46
8920	Debt Service-Other Costs	680.00	.00	680.00	.00	.00	.00	680.00	0
	EXPENSE TOTALS	\$18,810,328.00	\$769,490.00	\$19,579,818.00	\$1,595,110.71	\$1,485,153.85	\$11,378,259.41	\$6,716,404.74	66%
Fund 680 - Water M & O Totals									
	REVENUE TOTALS	13,036,110.00	.00	13,036,110.00	1,201,192.65	.00	7,850,989.11	5,185,120.89	60%
	EXPENSE TOTALS	18,810,328.00	769,490.00	19,579,818.00	1,595,110.71	1,485,153.85	11,378,259.41	6,716,404.74	66%
Fund 680 - Water M & O Totals		(\$5,774,218.00)	(\$769,490.00)	(\$6,543,708.00)	(\$393,918.06)	(\$1,485,153.85)	(\$3,527,270.30)	(\$1,531,283.85)	
Fund 690 - Water Improvement									
REVENUE									
4500	Charges for Services-Public Works	2,817,300.00	.00	2,817,300.00	328,984.00	.00	2,292,307.00	524,993.00	81
4700	Investment Earnings	24,600.00	.00	24,600.00	.00	.00	67,761.64	(43,161.64)	275
	REVENUE TOTALS	\$2,841,900.00	\$0.00	\$2,841,900.00	\$328,984.00	\$0.00	\$2,360,068.64	\$481,831.36	83%



Attachment 1 Budget Performance Report

FY 2020-21 Budget, Q2
For the Period Ending December 31, 2020

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd
EXPENSE									
6280	Supplies-Public Works	350,000.00	.00	350,000.00	23,423.26	117,914.56	48,374.24	183,711.20	48
6600	Administrative Expenses	59,180.00	.00	59,180.00	4,932.00	.00	29,588.00	29,592.00	50
8100	Capital Improvements-Water	50,000.00	.00	50,000.00	.00	.00	.00	50,000.00	0
8900	Debt Service-Principal	787,920.00	.00	787,920.00	.00	.00	.00	787,920.00	0
8910	Debt Service-Interest	831,285.00	.00	831,285.00	385,066.50	.00	385,066.50	446,218.50	46
8920	Debt Service-Other Costs	970.00	.00	970.00	.00	.00	.00	970.00	0
9000	Operating Transfers Out	787,920.00	.00	787,920.00	196,980.00	.00	393,960.00	393,960.00	50
EXPENSE TOTALS		\$2,867,275.00	\$0.00	\$2,867,275.00	\$610,401.76	\$117,914.56	\$856,988.74	\$1,892,371.70	34%
Fund 690 - Water Improvement Totals									
REVENUE TOTALS		2,841,900.00	.00	2,841,900.00	328,984.00	.00	2,360,068.64	481,831.36	83%
EXPENSE TOTALS		2,867,275.00	.00	2,867,275.00	610,401.76	117,914.56	856,988.74	1,892,371.70	34%
Fund 690 - Water Improvement Totals		(\$25,375.00)	\$0.00	(\$25,375.00)	(\$281,417.76)	(\$117,914.56)	\$1,503,079.90	(\$1,410,540.34)	
Fund 700 - PFIP Water									
REVENUE									
4500	Charges for Services-Public Works	1,849,565.00	.00	1,849,565.00	253,912.00	.00	1,695,643.00	153,922.00	92
4700	Investment Earnings	10,700.00	.00	10,700.00	.00	.00	57,974.73	(47,274.73)	542
REVENUE TOTALS		\$1,860,265.00	\$0.00	\$1,860,265.00	\$253,912.00	\$0.00	\$1,753,617.73	\$106,647.27	94%
EXPENSE									
6000	Professional Services	5,000.00	.00	5,000.00	1,949.25	.00	2,941.00	2,059.00	59
6600	Administrative Expenses	67,510.00	.00	67,510.00	5,626.00	.00	33,754.00	33,756.00	50
6650	PFIP Credit Reimbursement	.00	.00	.00	.00	.00	(17,990.56)	17,990.56	+++
8100	Capital Improvements-Water	.00	.00	.00	21,672.60	.00	146,601.91	(146,601.91)	+++
8910	Debt Service-Interest	22,910.00	.00	22,910.00	.00	.00	.00	22,910.00	0
EXPENSE TOTALS		\$95,420.00	\$0.00	\$95,420.00	\$29,247.85	\$0.00	\$165,306.35	(\$69,886.35)	173%
Fund 700 - PFIP Water Totals									
REVENUE TOTALS		1,860,265.00	.00	1,860,265.00	253,912.00	.00	1,753,617.73	106,647.27	94%
EXPENSE TOTALS		95,420.00	.00	95,420.00	29,247.85	.00	165,306.35	(69,886.35)	173%
Fund 700 - PFIP Water Totals		\$1,764,845.00	\$0.00	\$1,764,845.00	\$224,664.15	\$0.00	\$1,588,311.38	\$176,533.62	
Fund 820 - Vehicles									
REVENUE									
4700	Investment Earnings	500.00	.00	500.00	.00	.00	4,397.03	(3,897.03)	879
4850	Other Revenue	1,060,265.00	(350,000.00)	710,265.00	87,522.50	.00	763,580.03	(53,315.03)	108
4900	Other Financing Sources	313,500.00	.00	313,500.00	78,375.00	.00	156,750.00	156,750.00	50
REVENUE TOTALS		\$1,374,265.00	(\$350,000.00)	\$1,024,265.00	\$165,897.50	\$0.00	\$924,727.06	\$99,537.94	90%
EXPENSE									
5000	Salaries	551,774.00	.00	551,774.00	98,202.51	.00	209,735.77	342,038.23	38
5100	Benefits	357,695.00	.00	357,695.00	36,839.69	.00	133,114.43	224,580.57	37
6100	Utilities	50,400.00	.00	50,400.00	549.12	.00	1,923.50	48,476.50	4
6200	Supplies	5,500.00	350,000.00	355,500.00	64,514.60	.00	320,882.98	34,617.02	90
6500	Claims & Insurance	15,190.00	.00	15,190.00	1,265.84	.00	7,595.04	7,594.96	50
6600	Administrative Expenses	93,508.00	.00	93,508.00	7,792.34	.00	46,754.04	46,753.96	50
7000	Capital Outlay	300,000.00	164,212.00	464,212.00	.00	324,094.43	255,394.26	(115,276.69)	125
8000	Capital Improvements-General Government	332,000.00	(145,000.00)	187,000.00	.00	.00	.00	187,000.00	0
EXPENSE TOTALS		\$1,706,067.00	\$369,212.00	\$2,075,279.00	\$209,164.10	\$324,094.43	\$975,400.02	\$775,784.55	63%
Fund 820 - Vehicles Totals									
REVENUE TOTALS		1,374,265.00	(350,000.00)	1,024,265.00	165,897.50	.00	924,727.06	99,537.94	90%
EXPENSE TOTALS		1,706,067.00	369,212.00	2,075,279.00	209,164.10	324,094.43	975,400.02	775,784.55	63%
Fund 820 - Vehicles Totals		(\$331,802.00)	(\$719,212.00)	(\$1,051,014.00)	(\$43,266.60)	(\$324,094.43)	(\$50,672.96)	(\$676,246.61)	
Fund 830 - Information Technology									
REVENUE									
4850	Other Revenue	2,799,727.00	.00	2,799,727.00	233,310.66	.00	1,399,863.96	1,399,863.04	50
REVENUE TOTALS		\$2,799,727.00	\$0.00	\$2,799,727.00	\$233,310.66	\$0.00	\$1,399,863.96	\$1,399,863.04	50%



Attachment 1

Budget Performance Report

FY 2020-21 Budget, Q2
For the Period Ending December 31, 2020

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd
EXPENSE									
5000	Salaries	821,004.00	.00	821,004.00	66,275.90	.00	406,773.61	414,230.39	50
5100	Benefits	391,000.00	.00	391,000.00	34,686.34	.00	196,994.35	194,005.65	50
6000	Professional Services	35,500.00	6,045.00	41,545.00	326.00	6,044.97	652.00	34,848.03	16
6100	Utilities	73,900.00	.00	73,900.00	16,332.58	.00	56,853.64	17,046.36	77
6200	Supplies	189,500.00	1,962.00	191,462.00	12,903.54	15,449.19	102,713.88	73,298.93	62
6300	Dues & Subscriptions	15,645.00	.00	15,645.00	.00	.00	130.00	15,515.00	1
6350	Maintenance Agreements & Licenses	805,735.00	665,962.00	1,471,697.00	812,560.02	285,332.15	1,035,314.47	151,050.38	90
6400	Repairs & Maintenance	22,500.00	.00	22,500.00	.00	.00	10,218.56	12,281.44	45
6500	Claims & Insurance	32,740.00	.00	32,740.00	2,728.33	.00	16,369.98	16,370.02	50
6600	Administrative Expenses	345,775.00	.00	345,775.00	22,927.83	.00	138,271.38	207,503.62	40
7000	Capital Outlay	320,000.00	(320,000.00)	.00	.00	8,584.00	.00	(8,584.00)	+++
8900	Debt Service-Principal	128,205.00	.00	128,205.00	.00	.00	.00	128,205.00	0
8910	Debt Service-Interest	3,270.00	.00	3,270.00	.00	.00	.00	3,270.00	0
EXPENSE TOTALS		\$3,184,774.00	\$353,969.00	\$3,538,743.00	\$968,740.54	\$315,410.31	\$1,964,291.87	\$1,259,040.82	64%
Fund 830 - Information Technology Totals									
REVENUE TOTALS		2,799,727.00	.00	2,799,727.00	233,310.66	.00	1,399,863.96	1,399,863.04	50%
EXPENSE TOTALS		3,184,774.00	353,969.00	3,538,743.00	968,740.54	315,410.31	1,964,291.87	1,259,040.82	64%
Fund 830 - Information Technology Totals		(\$385,047.00)	(\$353,969.00)	(\$739,016.00)	(\$735,429.88)	(\$315,410.31)	(\$564,427.91)	\$140,822.22	
Fund 840 - Equipment									
REVENUE									
4900	Other Financing Sources	120,000.00	.00	120,000.00	30,000.00	.00	60,000.00	60,000.00	50
REVENUE TOTALS		\$120,000.00	\$0.00	\$120,000.00	\$30,000.00	\$0.00	\$60,000.00	\$60,000.00	50%
EXPENSE									
6400	Repairs & Maintenance	1,000.00	.00	1,000.00	1,411.63	.00	7,726.39	(6,726.39)	773
8000	Capital Improvements-General Government	120,000.00	.00	120,000.00	.00	.00	.00	120,000.00	0
EXPENSE TOTALS		\$121,000.00	\$0.00	\$121,000.00	\$1,411.63	\$0.00	\$7,726.39	\$113,273.61	6%
Fund 840 - Equipment Totals									
REVENUE TOTALS		120,000.00	.00	120,000.00	30,000.00	.00	60,000.00	60,000.00	50%
EXPENSE TOTALS		121,000.00	.00	121,000.00	1,411.63	.00	7,726.39	113,273.61	6%
Fund 840 - Equipment Totals		(\$1,000.00)	\$0.00	(\$1,000.00)	\$28,588.37	\$0.00	\$52,273.61	(\$53,273.61)	
Fund 860 - Self Insurance									
REVENUE									
4850	Other Revenue	3,325,550.00	.00	3,325,550.00	320,372.68	.00	1,695,852.13	1,629,697.87	51
REVENUE TOTALS		\$3,325,550.00	\$0.00	\$3,325,550.00	\$320,372.68	\$0.00	\$1,695,852.13	\$1,629,697.87	51%
EXPENSE									
5000	Salaries	66,467.00	.00	66,467.00	16,034.07	.00	91,691.85	(25,224.85)	138
5100	Benefits	76,099.00	.00	76,099.00	7,836.77	.00	42,447.58	33,651.42	56
6000	Professional Services	54,080.00	.00	54,080.00	.00	.00	24,914.93	29,165.07	46
6100	Utilities	10,400.00	.00	10,400.00	473.47	.00	3,193.95	7,206.05	31
6200	Supplies	9,000.00	.00	9,000.00	900.00	.00	1,800.00	7,200.00	20
6270	Supplies-SIR	13,000.00	.00	13,000.00	241.51	.00	1,259.09	11,740.91	10
6300	Dues & Subscriptions	41,200.00	.00	41,200.00	.00	.00	29,165.00	12,035.00	71
6400	Repairs & Maintenance	.00	.00	.00	.00	.00	7,983.48	(7,983.48)	+++
6500	Claims & Insurance	3,790,207.00	92,752.00	3,882,959.00	6,772.95	92,747.69	2,590,013.92	1,200,197.39	69
6600	Administrative Expenses	107,260.00	.00	107,260.00	1,575.00	.00	9,636.50	97,623.50	9
7000	Capital Outlay	10,450.00	.00	10,450.00	.00	.00	.00	10,450.00	0
EXPENSE TOTALS		\$4,178,163.00	\$92,752.00	\$4,270,915.00	\$33,833.77	\$92,747.69	\$2,802,106.30	\$1,376,061.01	68%
Fund 860 - Self Insurance Totals									
REVENUE TOTALS		3,325,550.00	.00	3,325,550.00	320,372.68	.00	1,695,852.13	1,629,697.87	51%
EXPENSE TOTALS		4,178,163.00	92,752.00	4,270,915.00	33,833.77	92,747.69	2,802,106.30	1,376,061.01	68%
Fund 860 - Self Insurance Totals		(\$852,613.00)	(\$92,752.00)	(\$945,365.00)	\$286,538.91	(\$92,747.69)	(\$1,106,254.17)	\$253,636.86	



Attachment 1 Budget Performance Report

FY 2020-21 Budget, Q2
For the Period Ending December 31, 2020

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 870 - Self Insurance Reserve									
REVENUE									
4700	Investment Earnings	30,650.00	.00	30,650.00	.00	.00	47,264.84	(16,614.84)	154
	REVENUE TOTALS	\$30,650.00	\$0.00	\$30,650.00	\$0.00	\$0.00	\$47,264.84	(\$16,614.84)	154%
Fund 870 - Self Insurance Reserve Totals									
	REVENUE TOTALS	30,650.00	.00	30,650.00	.00	.00	47,264.84	(16,614.84)	154%
	EXPENSE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++
Fund 870 - Self Insurance Reserve Totals		\$30,650.00	\$0.00	\$30,650.00	\$0.00	\$0.00	\$47,264.84	(\$16,614.84)	
Fund 880 - Payroll Tax Benefit Allocation									
REVENUE									
4700	Investment Earnings	.00	.00	.00	.00	.00	1,816.03	(1,816.03)	+++
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,816.03	(\$1,816.03)	+++
EXPENSE									
5100	Benefits	90,000.00	.00	90,000.00	.00	.00	23,025.60	66,974.40	26
6000	Professional Services	3,600.00	.00	3,600.00	300.00	.00	1,500.00	2,100.00	42
6600	Administrative Expenses	70,000.00	.00	70,000.00	1,645.38	.00	10,225.64	59,774.36	15
	EXPENSE TOTALS	\$163,600.00	\$0.00	\$163,600.00	\$1,945.38	\$0.00	\$34,751.24	\$128,848.76	21%
Fund 880 - Payroll Tax Benefit Allocation Totals									
	REVENUE TOTALS	.00	.00	.00	.00	.00	1,816.03	(1,816.03)	+++
	EXPENSE TOTALS	163,600.00	.00	163,600.00	1,945.38	.00	34,751.24	128,848.76	21%
Fund 880 - Payroll Tax Benefit Allocation Totals		(\$163,600.00)	\$0.00	(\$163,600.00)	(\$1,945.38)	\$0.00	(\$32,935.21)	(\$130,664.79)	
Fund 920 - Retiree Health Savings Plan Trst									
REVENUE									
4850	Other Revenue	.00	.00	.00	84,954.40	.00	512,853.62	(512,853.62)	+++
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$84,954.40	\$0.00	\$512,853.62	(\$512,853.62)	+++
EXPENSE									
6500	Claims & Insurance	.00	.00	.00	84,954.40	.00	512,853.62	(512,853.62)	+++
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$84,954.40	\$0.00	\$512,853.62	(\$512,853.62)	+++
Fund 920 - Retiree Health Savings Plan Trst Totals									
	REVENUE TOTALS	.00	.00	.00	84,954.40	.00	512,853.62	(512,853.62)	+++
	EXPENSE TOTALS	.00	.00	.00	84,954.40	.00	512,853.62	(512,853.62)	+++
Fund 920 - Retiree Health Savings Plan Trst Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund 9335 - Successor Agency-Dbt Ser Area #2									
EXPENSE									
6100	Utilities	.00	.00	.00	704.16	.00	4,841.59	(4,841.59)	+++
6400	Repairs & Maintenance	.00	.00	.00	.00	.00	2,840.42	(2,840.42)	+++
6600	Administrative Expenses	2,025.00	.00	2,025.00	.00	.00	7,912.69	(5,887.69)	391
8900	Debt Service-Principal	.00	.00	.00	.00	.00	1,985,000.00	(1,985,000.00)	+++
8910	Debt Service-Interest	.00	.00	.00	.00	.00	1,657,215.87	(1,657,215.87)	+++
	EXPENSE TOTALS	\$2,025.00	\$0.00	\$2,025.00	\$704.16	\$0.00	\$3,657,810.57	(\$3,655,785.57)	180633%
Fund 9335 - Successor Agency-Dbt Ser Area #2 Totals									
	REVENUE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++
	EXPENSE TOTALS	2,025.00	.00	2,025.00	704.16	.00	3,657,810.57	(3,655,785.57)	180633%
Fund 9335 - Successor Agency-Dbt Ser Area #2 Totals		(\$2,025.00)	\$0.00	(\$2,025.00)	(\$704.16)	\$0.00	(\$3,657,810.57)	\$3,655,785.57	
Grand Totals									
	REVENUE TOTALS	182,307,512.00	121,985.00	182,429,497.00	17,979,917.28	.00	81,989,552.13	100,439,944.87	45%
	EXPENSE TOTALS	179,626,335.00	10,984,189.00	190,610,524.00	13,077,090.77	8,572,097.49	85,893,433.92	96,144,992.59	50%
Grand Totals		\$2,681,177.00	(\$10,862,204.00)	(\$8,181,027.00)	\$4,902,826.51	(\$8,572,097.49)	(\$3,903,881.79)	\$4,294,952.28	