



City of Grand Island

Tuesday, March 9, 2021

Council Session

Item C-1

Budget Review

Staff Contact: Patrick Brown

Council Agenda Memo

From: Patrick Brown, Finance Director

Meeting: March 9, 2021

Subject: Budget Review for FY2021

Presenter(s): Patrick Brown, Finance Director

Discussion

Year to date (YTD) Sales tax receipts for the General Fund for fiscal year 2021 is down 2.5% or \$148k as compared to FY2020. These receipts reflect the sales tax collections in the month of December. Sales activity were down slightly when compared to the same period in 2020-2021 however they were higher than 2018-2019 year. The City is still feeling the effects of COVID-19 has had on the economy.

YTD Property Tax revenue for FY2021 is 59.2% more than the same period last year. The large increase is due to a timing of receipts and will equal out in the following month. This revenue source is collected by Hall County and remitted to the City.

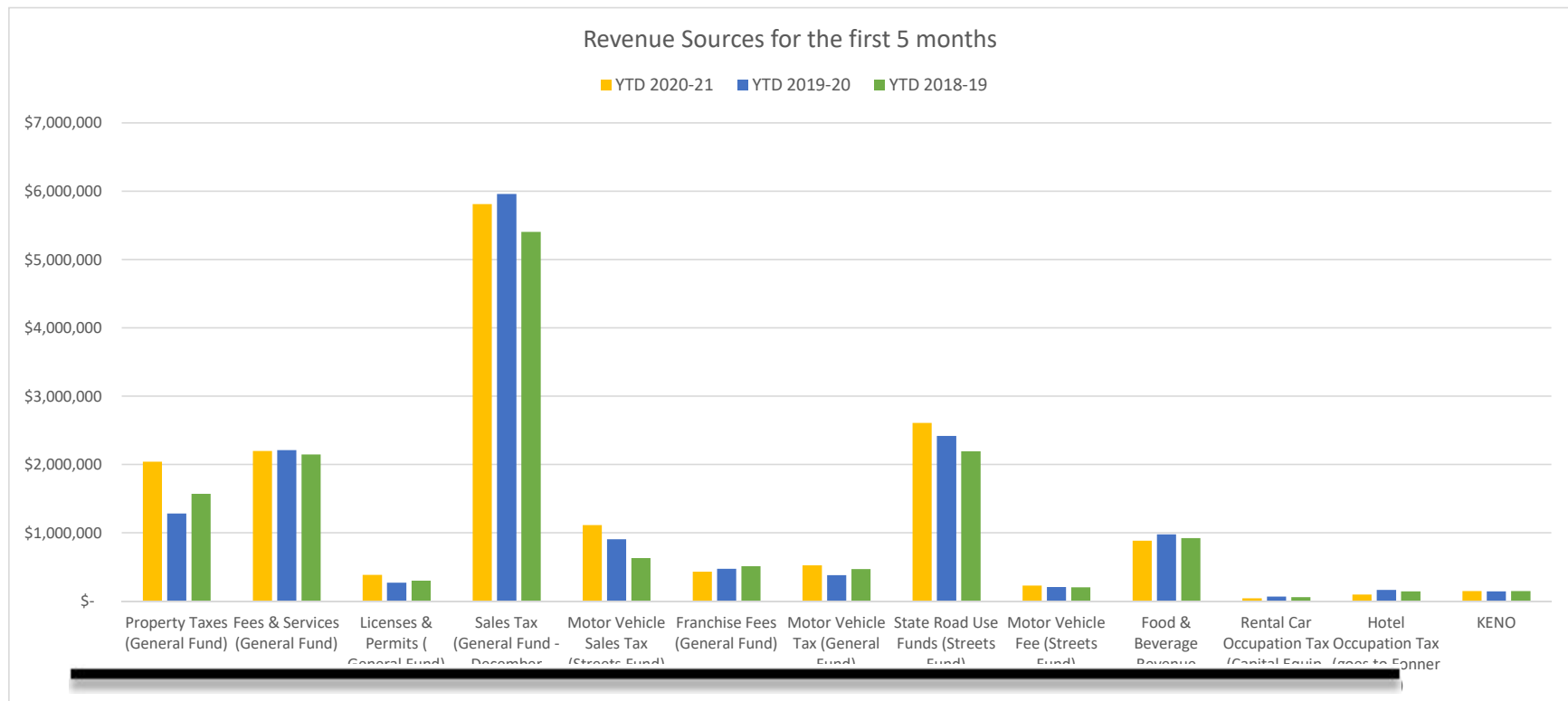
YTD Licenses & Permits receipts are up 43.6% over the same period last year. The increase is due to one large permit for Tabatha, Inc. for \$145k. If not for this permit, Licenses & Permits would be down 10.5% for the year. This revenue source is usually volatile but with the unpredictable costs of construction, it has become even more volatile.

Motor Vehicle Sales Tax revenue continues to be strong. Receipts are up 22.7% or \$206k for the fiscal year 2021. AutoNation, the largest dealer group in the United States, indicated that “the demand for individual mobility has gone through the roof, and thinks this pandemic in place has shifted the American psyche in a long-term way.” There has been a shift in demand and it could last for the next three to five years.

I have also included a Revenue Less Expenses report for General Fund Departments. Behind that report you will find expense detail for each of the General Fund departments. The detailed expense reports for each department are for the five months ending February 28, 2021. The 2020-21 Final Budget column is a **prorated**. It is 5/12ths of the annual budget. Some departments as you know are seasonal and some overage's and underage's are due to timing of some revenues and expenses. I've also included a Draft Budget Calendar for review.

February 2021 Revenue Report

Revenue Source	February 2020-21	February 2019-20	February 2018-19	% Chg from last 2 yrs Avg	YTD 2020-21	YTD 2019-20	YTD 2018-19	% Chg from last 2 yrs Avg
Property Taxes (General Fund)	\$ 609,015	\$ -	\$ 513,608	137.2%	\$ 2,042,961	\$ 1,283,371	\$ 1,572,799	43.1%
Fees & Services (General Fund)	\$ 344,494	\$ 337,917	\$ 297,298	8.5%	\$ 2,199,170	\$ 2,212,802	\$ 2,148,249	0.9%
Licenses & Permits (General Fund)	\$ 8,917	\$ 15,693	\$ 27,540	-58.7%	\$ 384,961	\$ 267,992	\$ 297,631	36.1%
Sales Tax (General Fund - December Sales)	\$1,355,388	\$1,382,855	\$1,198,305	5.0%	\$ 5,815,602	\$ 5,964,101	\$ 5,406,713	2.3%
Sales Tax (2004 Sales Tax for projects only)	\$ 271,078	\$ 276,571	\$ 239,719	5.0%	\$ 1,163,120	\$ 1,192,820	\$ 1,081,602	2.3%
Sales Tax (2018 Sales Tax for projects only)	\$ 542,155	\$ 553,142	\$ -	96.0%	\$ 2,326,241	\$ 2,385,640	\$ -	95.0%
Motor Vehicle Sales Tax (Streets Fund)	\$ 174,519	\$ 165,056	\$ 107,462	28.1%	\$ 1,113,022	\$ 906,808	\$ 628,662	45.0%
Franchise Fees (General Fund)	\$ 196,431	\$ 209,681	\$ 222,119	-9.0%	\$ 430,433	\$ 472,168	\$ 512,451	-12.6%
Motor Vehicle Tax (General Fund)	\$ 113,638	\$ -	\$ 108,969	108.6%	\$ 525,568	\$ 380,031	\$ 468,815	23.8%
State Road Use Funds (Streets Fund)	\$ 450,867	\$ 435,671	\$ 404,463	7.3%	\$ 2,608,189	\$ 2,418,627	\$ 2,196,250	13.0%
Motor Vehicle Fee (Streets Fund)	\$ -	\$ -	\$ -		\$ 227,353	\$ 205,376	\$ 200,233	
Other Intergovernmental (Streets Fund)	\$ 266	\$ -	\$ 65,148	-99.2%	\$ 194,733	\$ -	\$ 65,148	497.8%
Food & Beverage Revenue (January Sales)	\$ 126,415	\$ 178,169	\$ 156,551	-24.5%	\$ 886,047	\$ 977,423	\$ 922,845	-6.7%
Rental Car Occupation Tax (Capital Equip. Fund - Streets)	\$ 6,813	\$ 11,337	\$ 5,146	-17.3%	\$ 41,306	\$ 66,907	\$ 58,723	-34.2%
Hotel Occupation Tax (goes to Fonner Park)	\$ 6,301	\$ 18,911	\$ 16,868	-64.8%	\$ 98,074	\$ 165,020	\$ 144,248	-36.6%
KENO	\$ 34,477	\$ 33,753	\$ 36,146	-1.4%	\$ 147,216	\$ 144,433	\$ 145,519	1.5%



City of Grand Island
General Fund - Revenues less Expenses
For the 5 month period ending February 29, 2021

	Administration			City Clerk			Bldg Inspection		
	YTD 2021	YTD 2020	% Chg	YTD 2021	YTD 2020	% Chg	YTD 2021	YTD 2020	% Chg
Revenues	\$ -	\$ -		\$ 17,965	\$ 14,189	26.6%	\$ 412,866	\$ 297,435	38.8%
Expenses:									
Personnel Services	\$ 87,109	\$ 96,805	-10.0%	\$ 86,193	\$ 59,292	45.4%	\$ 365,458	\$ 300,465	21.6%
Operating Expenses	\$ 6,198	\$ 4,252	45.8%	\$ 11,739	\$ 7,745	51.6%	\$ 13,142	\$ 13,387	-1.8%
Revenues less Expenses	\$ (93,307)	\$ (101,057)	-7.7%	\$ (79,967)	\$ (52,848)	51.3%	\$ 34,266	\$ (16,417)	-308.7%

	Finance			Human Resource			Library		
	YTD 2021	YTD 2020	% Chg	YTD 2021	YTD 2020	% Chg	YTD 2021	YTD 2020	% Chg
Revenues	\$ 695,933	\$ 696,742		\$ -	\$ -	#DIV/0!	\$ 49,475	\$ 27,421	80.4%
Expenses:									
Personnel Services	\$ 866,525	\$ 826,993	4.8%	\$ 189,757	\$ 178,066	6.6%	\$ 479,637	\$ 566,896	-15.4%
Operating Expenses	\$ 49,170	\$ 55,178	-10.9%	\$ 6,172	\$ 5,359	15.2%	\$ 174,285	\$ 201,703	-13.6%
Revenues less Expenses	\$ (219,762)	\$ (185,429)	18.5%	\$ (195,929)	\$ (183,425)	6.8%	\$ (604,447)	\$ (741,178)	-18.4%

	Ambulance			Parks & Recreation			Heartland Shoot Park		
	YTD 2021	YTD 2020	% Chg	YTD 2021	YTD 2020	% Chg	YTD 2021	YTD 2020	% Chg
Revenues	\$ 652,578	\$ 661,386		\$ 234,627	\$ 370,057	-36.6%	\$ 67,415	\$ 206,697	-67.4%
Expenses:									
Personnel Services	\$ 544,158	\$ 430,823	26.3%	\$ 1,046,673	\$ 975,391	7.3%	\$ 122,290	\$ 102,016	19.9%
Operating Expenses	\$ 183,075	\$ 112,887	62.2%	\$ 354,000	\$ 338,878	4.5%	\$ 32,322	\$ 66,171	-51.2%
Revenues less Expenses	\$ (74,655)	\$ 117,676	-163.4%	\$ (1,166,046)	\$ (944,212)	23.5%	\$ (87,197)	\$ 38,510	-326.4%

City of Grand Island
General Fund - Revenues less Expenses
For the 5 month period ending February 29, 2021

	City Hall			Legislative			Legal		
	YTD 2021	YTD 2020	% Chg	YTD 2021	YTD 2020	% Chg	YTD 2021	YTD 2020	% Chg
Revenues	\$ -	\$ 235	-100.0%	\$ -	\$ -		\$ 371	\$ 627	-40.8%
Expenses:									
Personnel Services	\$ 54,231	\$ 53,635	1.1%	\$ 41,813	\$ 40,764	2.6%	\$ 84,147	\$ 82,845	1.6%
Operating Expenses	\$ 46,953	\$ 72,629	-35.4%	\$ 1,530	\$ 836	83.0%	\$ 6,919	\$ 8,362	-17.3%
Revenues less Expenses	\$ (101,184)	\$ (126,029)	-19.7%	\$ (43,343)	\$ (41,600)	4.2%	\$ (90,695)	\$ (90,580)	0.1%

	Emergency Management			Police			Fire		
	YTD 2021	YTD 2020	% Chg	YTD 2021	YTD 2020	% Chg	YTD 2021	YTD 2020	% Chg
Revenues	\$ 698,758	\$ 420,154	66.3%	\$ 527,565	\$ 462,889	14.0%	\$ 91,804	\$ 82,916	10.7%
Expenses:									
Personnel Services	\$ 579,326	\$ 550,438	5.2%	\$ 4,481,650	\$ 4,124,824	8.7%	\$ 2,708,280	\$ 2,624,313	3.2%
Operating Expenses	\$ 108,386	\$ 101,454	6.8%	\$ 427,973	\$ 447,553	-4.4%	\$ 139,192	\$ 124,463	11.8%
Revenues less Expenses	\$ 11,046	\$ (231,738)	-104.8%	\$ (4,382,058)	\$ (4,109,488)	6.6%	\$ (2,755,668)	\$ (2,665,860)	3.4%

	Planning			Non-Departmental			Total less CARES Act		
	YTD 2021	YTD 2020	% Chg	YTD 2021	YTD 2020	% Chg	YTD 2021	YTD 2020	% Chg
Revenues	\$ 57,909	\$ 71,084	-18.5%	\$ 13,369,638	\$ 9,830,416	36.0%	\$ 14,656,583	\$ 14,336,921	2.2%
Expenses:									
Personnel Services	\$ 132,320	\$ 127,534	3.8%	\$ -	\$ -	#DIV/0!	\$ 12,288,477	\$ 11,523,648	6.6%
Operating Expenses	\$ 9,826	\$ 9,998	-1.7%	\$ 1,198,454	\$ 992,457	20.8%	\$ 2,901,241	\$ 2,719,353	6.7%
Revenues less Expenses	\$ (84,237)	\$ (66,448)	26.8%	\$ 12,171,184	\$ 8,837,959	37.7%	\$ (533,135)	\$ 93,920	-667.6%

Funds Filter
 Departments Filter

GENERAL FUND
ADMINISTRATION

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 81,034	\$ 72,394	\$ 72,610	\$ (216)	-0.3%
(85115) F.I.C.A. PAYROLL TAXES	\$ 5,251	\$ 3,913	\$ 5,555	\$ (1,641)	-29.6%
(85120) HEALTH INSURANCE	\$ 4,735	\$ 5,384	\$ 6,498	\$ (1,114)	-17.1%
(85125) LIFE INSURANCE	\$ 72	\$ 42	\$ 42	\$ 1	1.9%
(85130) DISABILITY INSURANCE	\$ 192	\$ 197	\$ 218	\$ (20)	-9.4%
(85145) PENSION CONTRIBUTION	\$ 4,862	\$ 4,642	\$ 4,720	\$ (77)	-1.6%
(85150) WORKERS COMPENSATION	\$ -	\$ 54	\$ 44	\$ 11	24.5%
(85160) OTHER EMPLOYEE BENEFITS	\$ 136	\$ 151	\$ -	\$ 151	
(85161) HRA-VEBA	\$ 523	\$ 330	\$ 325	\$ 5	1.5%
TOTAL PERSONNEL SERVICES	\$ 96,805	\$ 87,107	\$ 90,012	\$ (2,905)	-3.2%
(85213) CONTRACT SERVICES	\$ -	\$ -	\$ 1,042	\$ (1,042)	-100.0%
(85245) PRINTING & BINDING SERVICES	\$ 68	\$ -	\$ 125	\$ (125)	-100.0%
OTHER PROFESSIONAL & TECH SERV	\$ -	\$ -	\$ -	\$ -	0.0%
(85330) REPAIR & MAINT-OFF FURN & EQ	\$ -	\$ -	\$ 208	\$ (208)	-100.0%
(85422) DUES & SUBSCRIPTIONS	\$ 4,000	\$ 5,363	\$ 25,000	\$ (19,637)	-78.6%
(85428) TRAVEL & TRAINING	\$ 40	\$ 505	\$ 1,042	\$ (537)	-51.5%
(85454) ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	0.0%
OTHER EXPENDITURES	\$ 40	\$ 84	\$ 125	\$ (41)	-33.1%
(85505) OFFICE SUPPLIES	\$ 104	\$ 247	\$ 125	\$ 122	97.4%
TOTAL OPERATING EXPENSES	\$ 4,252	\$ 6,199	\$ 27,667	\$ (21,468)	-77.6%
TOTAL EXPENSES	\$ 101,057	\$ 93,306	\$ 117,679	\$ (24,373)	-20.7%

Funds Filter
 Departments Filter

GENERAL FUND

CITY CLERK

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 46,272	\$ 65,492	\$ 63,500	\$ 1,991	3.14%
(85110) SALARIES - OVERTIME	\$ -	\$ 17	\$ 417	\$ (400)	-95.96%
(85115) F.I.C.A. PAYROLL TAXES	\$ 3,156	\$ 4,552	\$ 4,858	\$ (306)	-6.29%
(85120) HEALTH INSURANCE	\$ 6,498	\$ 10,993	\$ 15,813	\$ (4,820)	-30.48%
(85125) LIFE INSURANCE	\$ 51	\$ 84	\$ 83	\$ 1	0.81%
(85130) DISABILITY INSURANCE	\$ 118	\$ 179	\$ 191	\$ (12)	-6.25%
(85145) PENSION CONTRIBUTION	\$ 2,776	\$ 4,200	\$ 4,128	\$ 72	1.75%
(85150) WORKERS COMPENSATION	\$ -	\$ 17	\$ 50	\$ (33)	-65.56%
(85161) HRA-VEBA	\$ 420	\$ 660	\$ 650	\$ 10	1.54%
TOTAL PERSONNEL SERVICES	\$ 59,291	\$ 86,194	\$ 89,690	\$ (3,496)	-3.90%
(85212) ELECTION COSTS	\$ -	\$ 2,473	\$ 8,333	\$ (5,860)	-70.32%
(85245) PRINTING & BINDING SERVICES	\$ 35	\$ 70	\$ 63	\$ 8	12.00%
(85419) LEGAL NOTICES	\$ 3,957	\$ 4,171	\$ 6,250	\$ (2,079)	-33.27%
(85422) DUES & SUBSCRIPTIONS	\$ 430	\$ 420	\$ 179	\$ 241	134.42%
(85424) LICENSE & FEES	\$ 572	\$ 774	\$ 625	\$ 149	23.84%
(85428) TRAVEL & TRAINING	\$ 1,019	\$ 743	\$ 625	\$ 118	18.88%
(85505) OFFICE SUPPLIES	\$ 1,733	\$ 3,088	\$ 1,250	\$ 1,838	147.06%
TOTAL OPERATING EXPENSES	\$ 7,746	\$ 11,739	\$ 17,325	\$ (5,586)	-32.24%
TOTAL EXPENSES	\$ 67,037	\$ 97,933	\$ 107,015	\$ (9,082)	-8.49%

Funds Filter

GENERAL FUND

Departments Filter

BUILDING INSPECTION

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 236,470	\$ 282,567	\$ 278,347	\$ 4,219	1.52%
(85110) SALARIES - OVERTIME	\$ 2,697	\$ 1,517	\$ 3,333	\$ (1,817)	-54.50%
(85115) F.I.C.A. PAYROLL TAXES	\$ 16,822	\$ 19,962	\$ 21,294	\$ (1,332)	-6.25%
(85120) HEALTH INSURANCE	\$ 27,167	\$ 37,885	\$ 49,293	\$ (11,407)	-23.14%
(85125) LIFE INSURANCE	\$ 370	\$ 386	\$ 379	\$ 7	1.88%
(85130) DISABILITY INSURANCE	\$ 562	\$ 762	\$ 818	\$ (56)	-6.82%
(85145) PENSION CONTRIBUTION	\$ 14,184	\$ 17,078	\$ 16,585	\$ 493	2.98%
(85150) WORKERS COMPENSATION	\$ -	\$ 3,007	\$ 2,058	\$ 949	46.11%
(85160) OTHER EMPLOYEE BENEFITS	\$ 181	\$ 181	\$ -	\$ 181	
(85161) HRA-VEBA	\$ 2,012	\$ 2,111	\$ 2,080	\$ 31	1.50%
TOTAL PERSONNEL SERVICES	\$ 300,465	\$ 365,456	\$ 374,187	\$ (8,731)	-2.33%
(85213) CONTRACT SERVICES	\$ 660	\$ 630	\$ 10,417	\$ (9,787)	-93.95%
(85241) COMPUTER SERVICES	\$ 5,773	\$ 5,773	\$ 2,500	\$ 3,273	130.92%
(85245) PRINTING & BINDING SERVICES	\$ 1,854	\$ 299	\$ 833	\$ (535)	-64.18%
(85330) REPAIR & MAINT-OFF FURN & EQ	\$ -	\$ 620	\$ 417	\$ 203	48.80%
(85335) REPAIR & MAINT - VEHICLES	\$ 2,582	\$ 2,374	\$ 4,167	\$ (1,793)	-43.03%
(85422) DUES & SUBSCRIPTIONS	\$ -	\$ 585	\$ 1,250	\$ (665)	-53.16%
(85428) TRAVEL & TRAINING	\$ 210	\$ 612	\$ 833	\$ (221)	-26.56%
OTHER EXPENDITURES	\$ 1,938	\$ 1,447	\$ 1,875	\$ (428)	-22.83%
(85505) OFFICE SUPPLIES	\$ 369	\$ 332	\$ 1,667	\$ (1,335)	-80.09%
(85540) SMALL TOOLS & PARTS	\$ -	\$ 472	\$ 625	\$ (153)	-24.42%
TOTAL OPERATING EXPENSES	\$ 13,386	\$ 13,144	\$ 24,584	\$ (11,440)	-46.53%
TOTAL EXPENSES	\$ 313,851	\$ 378,600	\$ 398,771	\$ (20,171)	-5.06%

Funds Filter

GENERAL FUND

Departments Filter

CITY HALL

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 44,832	\$ 37,191	\$ 46,310	\$ (9,119)	-19.69%
(85110) SALARIES - OVERTIME	\$ 103	\$ 3,029	\$ 833	\$ 2,195	263.46%
(85115) F.I.C.A. PAYROLL TAXES	\$ 3,289	\$ 2,749	\$ 3,543	\$ (794)	-22.40%
(85120) HEALTH INSURANCE	\$ 2,031	\$ 8,101	\$ 3,432	\$ 4,668	136.02%
(85125) LIFE INSURANCE	\$ 80	\$ 55	\$ 83	\$ (28)	-34.02%
(85130) DISABILITY INSURANCE	\$ 111	\$ 77	\$ 139	\$ (62)	-44.32%
(85145) PENSION CONTRIBUTION	\$ 2,696	\$ 2,413	\$ 2,779	\$ (365)	-13.15%
(85150) WORKERS COMPENSATION	\$ -	\$ 250	\$ 709	\$ (458)	-64.71%
(85160) OTHER EMPLOYEE BENEFITS	\$ 54	\$ 65	\$ -	\$ 65	
(85161) HRA-VEBA	\$ 439	\$ 300	\$ 433	\$ (133)	-30.77%
TOTAL PERSONNEL SERVICES	\$ 53,635	\$ 54,230	\$ 58,261	\$ (4,031)	-6.92%
(85305) UTILITY SERVICES	\$ 28,733	\$ 27,586	\$ 33,333	\$ (5,747)	-17.24%
(85317) NATURAL GAS	\$ 3,768	\$ 2,092	\$ 5,417	\$ (3,324)	-61.37%
(85319) REPAIR & MAIN-LAND IMP/IRRIGAT	\$ 2,642	\$ 7,534	\$ 8,333	\$ (799)	-9.59%
(85324) REPAIR & MAINT - BUILDING	\$ 25,572	\$ 1,405	\$ 29,167	\$ (27,761)	-95.18%
REPAIR & MAINT - MACH & EQUIP	\$ 6,764	\$ 3,745	\$ 8,333	\$ (4,588)	-55.05%
(85330) REPAIR & MAINT-OFF FURN & EQ	\$ -	\$ 82	\$ 208	\$ (126)	-60.66%
(85335) REPAIR & MAINT - VEHICLES	\$ 416	\$ 1,157	\$ 2,083	\$ (926)	-44.46%
(85350) SANITATION SERVICE	\$ 228	\$ 199	\$ 417	\$ (217)	-52.14%
(85428) TRAVEL & TRAINING	\$ -	\$ -	\$ 63	\$ (63)	-100.00%
OTHER EXPENDITURES	\$ -	\$ -	\$ 83	\$ (83)	-100.00%
(85505) OFFICE SUPPLIES	\$ 485	\$ -	\$ 125	\$ (125)	-100.00%
(85510) CLEANING SUPPLIES	\$ 2,685	\$ 2,929	\$ 3,333	\$ (404)	-12.12%
(85540) SMALL TOOLS & PARTS	\$ 648	\$ 87	\$ 4,167	\$ (4,080)	-97.91%
(85590) SUPPLIES	\$ 688	\$ 135	\$ 1,250	\$ (1,115)	-89.24%
TOTAL OPERATING EXPENSES	\$ 72,629	\$ 46,951	\$ 96,312	\$ (49,361)	-51.25%
TOTAL EXPENSES	\$ 126,264	\$ 101,181	\$ 154,573	\$ (53,392)	-34.54%

Funds Filter

GENERAL FUND

Departments Filter

LEGISLATIVE

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 37,867	\$ 38,842	\$ 39,167	\$ (325)	-0.83%
(85115) F.I.C.A. PAYROLL TAXES	\$ 2,897	\$ 2,972	\$ 2,996	\$ (25)	-0.82%
TOTAL PERSONNEL SERVICES	\$ 40,764	\$ 41,814	\$ 42,163	\$ (349)	-0.83%
(85245) PRINTING & BINDING SERVICES	\$ 787	\$ 1,290	\$ 854	\$ 436	51.02%
(85330) REPAIR & MAINT-OFF FURN & EQ	\$ -	\$ -	\$ 208	\$ (208)	-100.00%
(85419) LEGAL NOTICES	\$ 26	\$ -	\$ -	\$ -	0.00%
(85428) TRAVEL & TRAINING	\$ -	\$ -	\$ 2,292	\$ (2,292)	-100.00%
OTHER EXPENDITURES	\$ 24	\$ 240	\$ 1,437	\$ (1,197)	-83.30%
(85505) OFFICE SUPPLIES	\$ -	\$ -	\$ 273	\$ (273)	-100.00%
TOTAL OPERATING EXPENSES	\$ 837	\$ 1,530	\$ 5,064	\$ (3,534)	-69.79%
TOTAL EXPENSES	\$ 41,601	\$ 43,344	\$ 47,227	\$ (3,883)	-8.22%

Funds Filter

GENERAL FUND

Departments Filter

LEGAL

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 64,446	\$ 66,575	\$ 125,712	\$ (59,137)	-47.04%
(85110) SALARIES - OVERTIME	\$ -	\$ 7	\$ -	\$ 7	
(85115) F.I.C.A. PAYROLL TAXES	\$ 4,362	\$ 4,659	\$ 9,617	\$ (4,957)	-51.55%
(85120) HEALTH INSURANCE	\$ 9,174	\$ 7,537	\$ 12,641	\$ (5,104)	-40.38%
(85125) LIFE INSURANCE	\$ 81	\$ 85	\$ 125	\$ (40)	-32.08%
(85130) DISABILITY INSURANCE	\$ 159	\$ 181	\$ 377	\$ (196)	-51.88%
(85145) PENSION CONTRIBUTION	\$ 3,867	\$ 4,269	\$ 8,171	\$ (3,902)	-47.75%
(85150) WORKERS COMPENSATION	\$ -	\$ 62	\$ 129	\$ (67)	-52.12%
(85160) OTHER EMPLOYEE BENEFITS	\$ 109	\$ 113	\$ -	\$ 113	
(85161) HRA-VEBA	\$ 647	\$ 660	\$ 975	\$ (315)	-32.31%
TOTAL PERSONNEL SERVICES	\$ 82,845	\$ 84,148	\$ 157,747	\$ (73,599)	-46.66%
(85330) REPAIR & MAINT-OFF FURN & EQ	\$ -	\$ -	\$ 417	\$ (417)	-100.00%
(85422) DUES & SUBSCRIPTIONS	\$ 4,230	\$ 378	\$ 4,167	\$ (3,789)	-90.93%
(85425) BOOKS	\$ 750	\$ 3,635	\$ -	\$ 3,635	
(85428) TRAVEL & TRAINING	\$ 1,894	\$ 915	\$ 2,083	\$ (1,168)	-56.08%
(85460) COURT COST	\$ 1,123	\$ 869	\$ 2,083	\$ (1,214)	-58.28%
OTHER EXPENDITURES	\$ 34	\$ 621	\$ 521	\$ 100	19.24%
(85505) OFFICE SUPPLIES	\$ 330	\$ 500	\$ 417	\$ 84	20.05%
TOTAL OPERATING EXPENSES	\$ 8,361	\$ 6,918	\$ 9,688	\$ (2,770)	-28.59%
TOTAL EXPENSES	\$ 91,206	\$ 91,066	\$ 167,435	\$ (76,369)	-45.61%

Funds Filter
 Departments Filter

GENERAL FUND

FINANCE

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 622,214	\$ 652,737	\$ 668,431	\$ (15,694)	-2.35%
(85110) SALARIES - OVERTIME	\$ 2,077	\$ 4,460	\$ 2,083	\$ 2,377	114.08%
(85115) F.I.C.A. PAYROLL TAXES	\$ 43,147	\$ 45,671	\$ 51,135	\$ (5,464)	-10.68%
(85120) HEALTH INSURANCE	\$ 94,469	\$ 107,062	\$ 128,522	\$ (21,459)	-16.70%
(85125) LIFE INSURANCE	\$ 1,052	\$ 1,091	\$ 1,083	\$ 8	0.73%
(85130) DISABILITY INSURANCE	\$ 1,471	\$ 1,764	\$ 1,940	\$ (175)	-9.04%
(85145) PENSION CONTRIBUTION	\$ 39,337	\$ 41,901	\$ 41,748	\$ 153	0.37%
(85150) WORKERS COMPENSATION	\$ -	\$ 4,681	\$ 1,779	\$ 2,902	163.12%
(85160) OTHER EMPLOYEE BENEFITS	\$ 580	\$ 557	\$ -	\$ 557	
(85161) HRA-VEBA	\$ 22,647	\$ 6,600	\$ 6,500	\$ 100	1.54%
TOTAL PERSONNEL SERVICES	\$ 826,994	\$ 866,524	\$ 903,221	\$ (36,697)	-4.06%
(85201) AUDITING & ACCOUNTING	\$ 24,500	\$ 34,550	\$ 14,792	\$ 19,758	133.58%
(85213) CONTRACT SERVICES	\$ 22,602	\$ 7,354	\$ 4,167	\$ 3,187	76.50%
(85241) COMPUTER SERVICES	\$ -	\$ -	\$ -	\$ -	0.00%
(85245) PRINTING & BINDING SERVICES	\$ 116	\$ -	\$ 417	\$ (417)	-100.00%
(85330) REPAIR & MAINT-OFF FURN & EQ	\$ -	\$ -	\$ 625	\$ (625)	-100.00%
(85419) LEGAL NOTICES	\$ 870	\$ 457	\$ 417	\$ 40	9.67%
(85422) DUES & SUBSCRIPTIONS	\$ 150	\$ 355	\$ 625	\$ (270)	-43.20%
(85428) TRAVEL & TRAINING	\$ 2,738	\$ 2,013	\$ 4,167	\$ (2,154)	-51.70%
OTHER EXPENDITURES	\$ 100	\$ 835	\$ 1,250	\$ (415)	-33.21%
(85505) OFFICE SUPPLIES	\$ 3,667	\$ 3,138	\$ 4,583	\$ (1,445)	-31.53%
(85540) SMALL TOOLS & PARTS	\$ 436	\$ 468	\$ 833	\$ (365)	-43.78%
TOTAL OPERATING EXPENSES	\$ 55,179	\$ 49,170	\$ 31,876	\$ 17,294	54.25%
TOTAL EXPENSES	\$ 882,173	\$ 915,694	\$ 935,097	\$ (19,403)	-2.07%

Funds Filter

GENERAL FUND

Departments Filter

HUMAN RESOURCES

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 145,068	\$ 152,065	\$ 150,749	\$ 1,316	0.87%
(85110) SALARIES - OVERTIME	\$ 323	\$ 494	\$ 1,250	\$ (756)	-60.49%
(85115) F.I.C.A. PAYROLL TAXES	\$ 10,510	\$ 11,045	\$ 11,532	\$ (488)	-4.23%
(85120) HEALTH INSURANCE	\$ 11,452	\$ 14,265	\$ 15,770	\$ (1,505)	-9.55%
(85125) LIFE INSURANCE	\$ 165	\$ 165	\$ 167	\$ (1)	-0.79%
(85130) DISABILITY INSURANCE	\$ 360	\$ 414	\$ 452	\$ (38)	-8.36%
(85145) PENSION CONTRIBUTION	\$ 8,723	\$ 9,782	\$ 9,799	\$ (17)	-0.17%
(85150) WORKERS COMPENSATION	\$ -	\$ 62	\$ 90	\$ (28)	-31.13%
(85160) OTHER EMPLOYEE BENEFITS	\$ 145	\$ 145	\$ -	\$ 145	
(85161) HRA-VEBA	\$ 1,320	\$ 1,320	\$ 1,300	\$ 20	1.54%
TOTAL PERSONNEL SERVICES	\$ 178,066	\$ 189,757	\$ 191,109	\$ (1,352)	-0.71%
CONSULTING SERVICES	\$ -	\$ -	\$ 10,417	\$ (10,417)	-100.00%
(85213) CONTRACT SERVICES	\$ 2,322	\$ 2,135	\$ 22,917	\$ (20,781)	-90.68%
(85241) COMPUTER SERVICES	\$ -	\$ -	\$ 6,250	\$ (6,250)	-100.00%
OTHER PROFESSIONAL & TECH SERV	\$ -	\$ 433	\$ 313	\$ 120	38.40%
(85416) ADVERTISING	\$ 2,198	\$ 2,816	\$ 8,750	\$ (5,934)	-67.82%
(85419) LEGAL NOTICES	\$ 365	\$ 124	\$ 354	\$ (230)	-64.98%
(85422) DUES & SUBSCRIPTIONS	\$ 35	\$ -	\$ 833	\$ (833)	-100.00%
(85428) TRAVEL & TRAINING	\$ 87	\$ 526	\$ 3,333	\$ (2,807)	-84.22%
(85505) OFFICE SUPPLIES	\$ 351	\$ 138	\$ 1,458	\$ (1,320)	-90.52%
(85540) SMALL TOOLS & PARTS	\$ -	\$ -	\$ 1,667	\$ (1,667)	-100.00%
TOTAL OPERATING EXPENSES	\$ 5,358	\$ 6,172	\$ 56,292	\$ (50,120)	-89.04%
TOTAL EXPENSES	\$ 183,424	\$ 195,929	\$ 247,401	\$ (51,472)	-20.81%

Funds Filter

GENERAL FUND

Departments Filter

LIBRARY

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 457,209	\$ 367,179	\$ 415,330	\$ (48,151)	-11.59%
(85110) SALARIES - OVERTIME	\$ 193	\$ 155	\$ 417	\$ (262)	-62.80%
(85115) F.I.C.A. PAYROLL TAXES	\$ 32,505	\$ 25,770	\$ 31,773	\$ (6,002)	-18.89%
(85120) HEALTH INSURANCE	\$ 48,856	\$ 58,006	\$ 77,339	\$ (19,333)	-25.00%
(85125) LIFE INSURANCE	\$ 630	\$ 592	\$ 667	\$ (74)	-11.16%
(85130) DISABILITY INSURANCE	\$ 865	\$ 910	\$ 1,156	\$ (246)	-21.31%
(85145) PENSION CONTRIBUTION	\$ 21,370	\$ 21,518	\$ 24,911	\$ (3,393)	-13.62%
(85150) WORKERS COMPENSATION	\$ -	\$ 381	\$ 817	\$ (436)	-53.40%
(85160) OTHER EMPLOYEE BENEFITS	\$ 308	\$ 285	\$ -	\$ 285	
(85161) HRA-VEBA	\$ 4,960	\$ 4,840	\$ 5,092	\$ (252)	-4.94%
TOTAL PERSONNEL SERVICES	\$ 566,896	\$ 479,636	\$ 557,502	\$ (77,866)	-13.97%
(85213) CONTRACT SERVICES	\$ 9,200	\$ 8,385	\$ 4,167	\$ 4,218	101.24%
(85241) COMPUTER SERVICES	\$ 7,760	\$ 5,430	\$ 12,500	\$ (7,070)	-56.56%
(85245) PRINTING & BINDING SERVICES	\$ 788	\$ 1,098	\$ -	\$ 1,098	
(85305) UTILITY SERVICES	\$ 22,036	\$ 18,041	\$ 22,917	\$ (4,875)	-21.27%
(85317) NATURAL GAS	\$ 1,384	\$ 1,545	\$ 2,083	\$ (538)	-25.84%
(85319) REPAIR & MAIN-LAND IMP/IRRIGAT	\$ -	\$ -	\$ 417	\$ (417)	-100.00%
(85324) REPAIR & MAINT - BUILDING	\$ 22,259	\$ 7,428	\$ 8,333	\$ (906)	-10.87%
(85330) REPAIR & MAINT-OFF FURN & EQ	\$ 9,671	\$ 10,278	\$ 6,250	\$ 4,028	64.45%
(85335) REPAIR & MAINT - VEHICLES	\$ -	\$ -	\$ 200	\$ (200)	-100.00%
(85350) SANITATION SERVICE	\$ 178	\$ 236	\$ 313	\$ (76)	-24.38%
(85413) POSTAGE	\$ 2,364	\$ 1,776	\$ 2,500	\$ (724)	-28.97%
(85416) ADVERTISING	\$ 332	\$ 73	\$ 104	\$ (31)	-30.05%
(85422) DUES & SUBSCRIPTIONS	\$ 6,735	\$ 11,079	\$ 10,833	\$ 246	2.27%
(85425) BOOKS	\$ 33,594	\$ 36,989	\$ 39,583	\$ (2,595)	-6.56%
(85426) AV/ELECTRONIC MEDIA	\$ 51,204	\$ 51,810	\$ 45,292	\$ 6,518	14.39%
(85427) PERIODICALS	\$ 13,850	\$ 8,846	\$ 5,833	\$ 3,013	51.65%
(85428) TRAVEL & TRAINING	\$ 2,151	\$ 1,117	\$ 1,042	\$ 75	7.22%
(85453) CASH OVER & SHORT	\$ 18	\$ 10	\$ 42	\$ (32)	-76.53%
OTHER EXPENSES					34.58%

Funds Filter
 Departments Filter

GENERAL FUND

LIBRARY

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85505) OFFICE SUPPLIES	\$ 17,109	\$ 8,820	\$ 21,250	\$ (12,430)	-58.49%
(85510) CLEANING SUPPLIES	\$ 389	\$ 555	\$ 1,667	\$ (1,111)	-66.68%
(85515) GASOLINE	\$ 130	\$ 209	\$ 208	\$ 0	0.18%
(85540) SMALL TOOLS & PARTS	\$ -	\$ -	\$ 5,116	\$ (5,116)	-100.00%
TOTAL OPERATING EXPENSES	\$ 201,704	\$ 174,286	\$ 191,067	\$ (16,781)	-8.78%
TOTAL EXPENSES	\$ 768,600	\$ 653,922	\$ 748,569	\$ (94,647)	-12.64%

Funds Filter

Departments Filter

GENERAL FUND

EMERGENCY MANAGEMENT

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 416,993	\$ 428,489	\$ 444,761	\$ (16,272)	-3.66%
(85110) SALARIES - OVERTIME	\$ 20,509	\$ 21,783	\$ 14,875	\$ 6,908	46.44%
(85115) F.I.C.A. PAYROLL TAXES	\$ 31,771	\$ 32,781	\$ 34,024	\$ (1,244)	-3.66%
(85120) HEALTH INSURANCE	\$ 47,762	\$ 58,904	\$ 63,935	\$ (5,031)	-7.87%
(85125) LIFE INSURANCE	\$ 686	\$ 660	\$ 708	\$ (48)	-6.81%
(85130) DISABILITY INSURANCE	\$ 1,056	\$ 1,161	\$ 1,323	\$ (162)	-12.25%
(85145) PENSION CONTRIBUTION	\$ 26,986	\$ 28,446	\$ 27,453	\$ 993	3.62%
(85150) WORKERS COMPENSATION	\$ -	\$ 1,543	\$ 265	\$ 1,279	483.38%
(85160) OTHER EMPLOYEE BENEFITS	\$ 384	\$ 296	\$ -	\$ 296	
(85161) HRA-VEBA	\$ 4,290	\$ 5,264	\$ 4,333	\$ 931	21.48%
TOTAL PERSONNEL SERVICES	\$ 550,437	\$ 579,327	\$ 591,677	\$ (12,350)	-2.09%
(85213) CONTRACT SERVICES	\$ 6,492	\$ 3,566	\$ 7,083	\$ (3,518)	-49.66%
(85241) COMPUTER SERVICES	\$ 51,242	\$ 67,029	\$ 21,351	\$ 45,678	213.94%
(85245) PRINTING & BINDING SERVICES	\$ -	\$ -	\$ 83	\$ (83)	-100.00%
OTHER PROFESSIONAL & TECH SERV	\$ 1,628	\$ 1,509	\$ 1,667	\$ (158)	-9.46%
(85305) UTILITY SERVICES	\$ 19,956	\$ 21,148	\$ 18,750	\$ 2,398	12.79%
(85317) NATURAL GAS	\$ 582	\$ 526	\$ 625	\$ (99)	-15.87%
(85324) REPAIR & MAINT - BUILDING	\$ 5,925	\$ 6,966	\$ 7,083	\$ (117)	-1.65%
REPAIR & MAINT - MACH & EQUIP	\$ 4,319	\$ 309	\$ 3,208	\$ (2,899)	-90.37%
(85330) REPAIR & MAINT-OFF FURN & EQ	\$ 605	\$ -	\$ 417	\$ (417)	-100.00%
(85335) REPAIR & MAINT - VEHICLES	\$ 2,904	\$ 44	\$ 1,250	\$ (1,206)	-96.49%
(85350) SANITATION SERVICE	\$ -	\$ 131	\$ 150	\$ (19)	-12.93%
(85405) INSURANCE PREMIUMS	\$ -	\$ 2,300	\$ 958	\$ 1,342	140.00%
(85410) TELEPHONE EXPENSE	\$ 982	\$ 1,417	\$ 1,667	\$ (249)	-14.95%
(85413) POSTAGE	\$ 114	\$ 113	\$ 167	\$ (54)	-32.21%
(85416) ADVERTISING	\$ 57	\$ 37	\$ 46	\$ (8)	-18.44%
(85422) DUES & SUBSCRIPTIONS	\$ 604	\$ 394	\$ 292	\$ 102	35.07%
(85428) TRAVEL & TRAINING	\$ 804	\$ 395	\$ 833	\$ (438)	-52.58%
(85475) LOCAL EMERGENCY PLANNING COMM	\$ 79	\$ 308	\$ 1,875	\$ (1,567)	-83.57%
OTHER EXP					-100.00%

Funds Filter
 Departments Filter

GENERAL FUND

EMERGENCY MANAGEMENT

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85505) OFFICE SUPPLIES	\$ 2,119	\$ 1,028	\$ 958	\$ 70	7.27%
(85510) CLEANING SUPPLIES	\$ 689	\$ 1,020	\$ 833	\$ 186	22.34%
(85539) MISC OPERATING EQUIPMENT	\$ 1,058	\$ -	\$ 1,250	\$ (1,250)	-100.00%
(85544) PLANNING	\$ 1,294	\$ 94	\$ 833	\$ (739)	-88.72%
(85590) SUPPLIES	\$ -	\$ 52	\$ 83	\$ (32)	-38.01%
TOTAL OPERATING EXPENSES	\$ 101,453	\$ 108,386	\$ 71,587	\$ 36,799	51.40%
TOTAL EXPENSES	\$ 651,890	\$ 687,713	\$ 663,264	\$ 24,449	3.69%

Funds Filter
Departments Filter

GENERAL FUND

POLICE

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 3,064,022	\$ 3,159,929	\$ 3,252,159	\$ (92,231)	-2.84%
(85110) SALARIES - OVERTIME	\$ 157,634	\$ 203,799	\$ 155,417	\$ 48,382	31.13%
(85115) F.I.C.A. PAYROLL TAXES	\$ 230,218	\$ 240,080	\$ 249,564	\$ (9,484)	-3.80%
(85120) HEALTH INSURANCE	\$ 390,246	\$ 456,817	\$ 550,811	\$ (93,994)	-17.06%
(85125) LIFE INSURANCE	\$ 4,153	\$ 4,154	\$ 4,318	\$ (164)	-3.79%
(85130) DISABILITY INSURANCE	\$ 7,430	\$ 8,363	\$ 9,443	\$ (1,080)	-11.44%
(85140) CLOTHING ALLOWANCE	\$ 28,089	\$ 28,099	\$ 22,750	\$ 5,349	23.51%
(85145) PENSION CONTRIBUTION	\$ 22,136	\$ 23,388	\$ 23,419	\$ (31)	-0.13%
(85146) POLICE PENSION	\$ 199,770	\$ 209,364	\$ 198,294	\$ 11,069	5.58%
(85150) WORKERS COMPENSATION	\$ -	\$ 106,195	\$ 167,244	\$ (61,049)	-36.50%
(85160) OTHER EMPLOYEE BENEFITS	\$ 1,696	\$ 1,761	\$ -	\$ 1,761	
(85161) HRA-VEBA	\$ 19,430	\$ 39,703	\$ 22,317	\$ 17,386	77.91%
TOTAL PERSONNEL SERVICES	\$ 4,124,824	\$ 4,481,652	\$ 4,655,736	\$ (174,084)	-3.74%
(85213) CONTRACT SERVICES	\$ 95,737	\$ 103,904	\$ 58,504	\$ 45,400	77.60%
(85229) OTHER OUTSIDE SERVICES	\$ 38,399	\$ 28,297	\$ 25,000	\$ 3,297	13.19%
OTHER PROFESSIONAL & TECH SERV	\$ 11,953	\$ 7,582	\$ 12,500	\$ (4,918)	-39.34%
(85305) UTILITY SERVICES	\$ 47,149	\$ 44,906	\$ 49,583	\$ (4,678)	-9.43%
(85317) NATURAL GAS	\$ 354	\$ 315	\$ 417	\$ (102)	-24.43%
(85324) REPAIR & MAINT - BUILDING	\$ 1,233	\$ 104	\$ 1,042	\$ (938)	-90.03%
REPAIR & MAINT - MACH & EQUIP	\$ 1,553	\$ 2,959	\$ 2,083	\$ 876	42.03%
(85335) REPAIR & MAINT - VEHICLES	\$ 53,998	\$ 63,665	\$ 47,917	\$ 15,748	32.87%
(85390) OTHER PROPERTY SERVICES	\$ 32,780	\$ 25,083	\$ 31,250	\$ (6,168)	-19.74%
(85405) INSURANCE PREMIUMS	\$ -	\$ 14,602	\$ 5,333	\$ 9,269	173.79%
(85412) CITY CONTRIBUTION	\$ 25,000	\$ -	\$ 10,417	\$ (10,417)	-100.00%
(85419) LEGAL NOTICES	\$ 169	\$ 268	\$ 167	\$ 101	60.61%
(85422) DUES & SUBSCRIPTIONS	\$ 8,457	\$ 883	\$ 7,333	\$ (6,450)	-87.96%
(85428) TRAVEL & TRAINING	\$ 15,106	\$ 13,824	\$ 20,833	\$ (7,009)	-33.64%
(85453) CASH OVER & SHORT	\$ 5	\$ (1)	\$ -	\$ (1)	
(85463) INVESTIGATIVE EXPENSE	\$ 12,809	\$ 10,702	\$ 12,500	\$ (1,798)	-14.38%
CRIM					-108.90%

Funds Filter
 Departments Filter

GENERAL FUND

POLICE

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
OTHER EXPENDITURES	\$ 2,093	\$ 1,995	\$ 2,917	\$ (922)	-31.61%
(85505) OFFICE SUPPLIES	\$ 8,585	\$ 6,720	\$ 8,333	\$ (1,614)	-19.36%
(85506) OFFICE FORMS	\$ 975	\$ 1,064	\$ 1,250	\$ (186)	-14.89%
(85515) GASOLINE	\$ 50,294	\$ 40,570	\$ 62,500	\$ (21,930)	-35.09%
(85520) DIESEL FUEL	\$ 51	\$ 88	\$ 42	\$ 47	112.21%
(85540) SMALL TOOLS & PARTS	\$ 28,899	\$ 38,749	\$ 56,250	\$ (17,501)	-31.11%
(85545) WINTER GRAVEL & BLADES	\$ -	\$ -	\$ 833	\$ (833)	-100.00%
(85546) HOSE/VESTS/GRAVEL	\$ 3,320	\$ 9,290	\$ 4,583	\$ 4,707	102.69%
(85550) SAFETY MATERIALS	\$ 619	\$ 740	\$ 8,333	\$ (7,593)	-91.12%
(85590) SUPPLIES	\$ 8,017	\$ 11,702	\$ 6,250	\$ 5,452	87.23%
TOTAL OPERATING EXPENSES	\$ 447,555	\$ 427,974	\$ 436,587	\$ (8,613)	-1.97%
TOTAL EXPENSES	\$ 4,572,379	\$ 4,909,626	\$ 5,092,323	\$ (182,697)	-3.59%

Funds Filter
 Departments Filter
 Organization Filter

GENERAL FUND
 FIRE AND AMBULANCE SERVICES
FIRE

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 1,931,830	\$ 1,869,281	\$ 1,892,949	\$ (23,668)	-1.25%
(85110) SALARIES - OVERTIME	\$ 127,116	\$ 143,004	\$ 72,392	\$ 70,611	97.54%
(85115) F.I.C.A. PAYROLL TAXES	\$ 29,408	\$ 28,779	\$ 42,990	\$ (14,210)	-33.06%
(85120) HEALTH INSURANCE	\$ 261,657	\$ 285,373	\$ 355,849	\$ (70,475)	-19.80%
(85125) LIFE INSURANCE	\$ 2,509	\$ 2,297	\$ 2,433	\$ (137)	-5.62%
(85130) DISABILITY INSURANCE	\$ 4,199	\$ 4,889	\$ 3,862	\$ 1,027	26.58%
(85140) CLOTHING ALLOWANCE	\$ 9,094	\$ 17,483	\$ 11,594	\$ 5,889	50.80%
(85145) PENSION CONTRIBUTION	\$ 3,986	\$ 3,557	\$ 3,954	\$ (396)	-10.03%
(85147) FIRE PENSION	\$ 225,963	\$ 227,654	\$ 226,957	\$ 697	0.31%
(85150) WORKERS COMPENSATION	\$ -	\$ 83,666	\$ 70,346	\$ 13,320	18.93%
(85160) OTHER EMPLOYEE BENEFITS	\$ 2,000	\$ 7,746	\$ -	\$ 7,746	
(85161) HRA-VEBA	\$ 26,553	\$ 34,551	\$ 20,730	\$ 13,821	66.67%
TOTAL PERSONNEL SERVICES	\$ 2,624,315	\$ 2,708,280	\$ 2,704,056	\$ 4,224	0.16%
(85205) MEDICAL DIRECTOR CONTRACTS	\$ -	\$ 11,500	\$ 4,792	\$ 6,708	140.00%
(85213) CONTRACT SERVICES	\$ -	\$ -	\$ 1,792	\$ (1,792)	-100.00%
(85220) AMBULANCE BILLING FEES	\$ -	\$ -	\$ -	\$ -	0.00%
(85241) COMPUTER SERVICES	\$ 10,742	\$ 16,522	\$ 10,000	\$ 6,522	65.22%
(85245) PRINTING & BINDING SERVICES	\$ 366	\$ 455	\$ 208	\$ 247	118.41%
(85291) PUBLIC EDUCATION MATERIALS	\$ 1,587	\$ 1,290	\$ 833	\$ 457	54.80%
(85305) UTILITY SERVICES	\$ 14,934	\$ 13,992	\$ 15,000	\$ (1,008)	-6.72%
(85317) NATURAL GAS	\$ 4,982	\$ 2,674	\$ 5,000	\$ (2,326)	-46.53%
(85324) REPAIR & MAINT - BUILDING	\$ 12,383	\$ 7,957	\$ 7,000	\$ 957	13.67%
REPAIR & MAINT - MACH & EQUIP	\$ 15,048	\$ 7,081	\$ 7,708	\$ (627)	-8.14%
(85330) REPAIR & MAINT-OFF FURN & EQ	\$ -	\$ -	\$ 250	\$ (250)	-100.00%
(85335) REPAIR & MAINT - VEHICLES	\$ 28,717	\$ 28,860	\$ 26,875	\$ 1,985	7.39%
(85350) SANITATION SERVICE	\$ 343	\$ 195	\$ 325	\$ (130)	-40.02%
(85405) INSURANCE PREMIUMS	\$ -	\$ 14,790	\$ 6,250	\$ 8,540	136.64%
(85410) TELEPHONE EXPENSE	\$ 42	\$ 65	\$ 383	\$ (318)	-83.02%
(85413)					-4.65%

Funds Filter
 Departments Filter
 Organization Filter

GENERAL FUND
 FIRE AND AMBULANCE SERVICES
FIRE

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85416) ADVERTISING	\$ 98	\$ 116	\$ 104	\$ 12	11.52%
(85422) DUES & SUBSCRIPTIONS	\$ 251	\$ 1,549	\$ 1,042	\$ 507	48.67%
(85425) BOOKS	\$ 151	\$ 1,799	\$ 625	\$ 1,174	187.83%
(85428) TRAVEL & TRAINING	\$ 2,920	\$ 3,230	\$ 7,344	\$ (4,114)	-56.02%
OTHER EXPENDITURES	\$ -	\$ 88	\$ 125	\$ (37)	-29.78%
(85505) OFFICE SUPPLIES	\$ 938	\$ 706	\$ 1,000	\$ (294)	-29.38%
(85510) CLEANING SUPPLIES	\$ 911	\$ 1,583	\$ 1,250	\$ 333	26.62%
(85515) GASOLINE	\$ 3,533	\$ 2,884	\$ 4,792	\$ (1,908)	-39.82%
(85520) DIESEL FUEL	\$ 14,619	\$ 6,636	\$ 10,833	\$ (4,197)	-38.74%
(85535) CHEMICAL SUPPLIES	\$ -	\$ -	\$ 833	\$ (833)	-100.00%
(85540) SMALL TOOLS & PARTS	\$ 7,236	\$ 14,569	\$ 12,500	\$ 2,069	16.55%
(85546) HOSE/VESTS/GRAVEL	\$ -	\$ 355	\$ 417	\$ (62)	-14.87%
(85548) PROTECTIVE VESTS/UNIFORMS	\$ 4,621	\$ -	\$ 9,375	\$ (9,375)	-100.00%
(85590) SUPPLIES	\$ -	\$ -	\$ 125	\$ (125)	-100.00%
(85591) OTHER GENERAL SUPPLIES	\$ -	\$ -	\$ 1,708	\$ (1,708)	-100.00%
TOTAL OPERATING EXPENSES	\$ 124,464	\$ 139,194	\$ 138,802	\$ 392	0.28%
TOTAL EXPENSES	\$ 2,748,779	\$ 2,847,474	\$ 2,842,858	\$ 4,616	0.16%

Funds Filter
 Departments Filter
 Organization Filter

GENERAL FUND
 FIRE AND AMBULANCE SERVICES
AMBULANCE

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 323,485	\$ 382,129	\$ 343,277	\$ 38,852	11.32%
(85110) SALARIES - OVERTIME	\$ 14,247	\$ 19,746	\$ 52,608	\$ (32,862)	-62.47%
(85115) F.I.C.A. PAYROLL TAXES	\$ 5,125	\$ 6,115	\$ 8,997	\$ (2,882)	-32.04%
(85120) HEALTH INSURANCE	\$ 42,533	\$ 67,556	\$ 69,038	\$ (1,483)	-2.15%
(85125) LIFE INSURANCE	\$ 444	\$ 515	\$ 483	\$ 32	6.56%
(85130) DISABILITY INSURANCE	\$ 761	\$ 985	\$ 730	\$ 255	34.91%
(85140) CLOTHING ALLOWANCE	\$ 161	\$ 202	\$ 2,188	\$ (1,986)	-90.78%
(85145) PENSION CONTRIBUTION	\$ 751	\$ 921	\$ 904	\$ 17	1.92%
(85147) FIRE PENSION	\$ 37,000	\$ 45,036	\$ 42,668	\$ 2,368	5.55%
(85150) WORKERS COMPENSATION	\$ -	\$ 15,936	\$ 12,867	\$ 3,069	23.85%
(85161) HRA-VEBA	\$ 6,316	\$ 5,017	\$ 2,080	\$ 2,937	141.20%
TOTAL PERSONNEL SERVICES	\$ 430,823	\$ 544,158	\$ 535,840	\$ 8,318	1.55%
(85205) MEDICAL DIRECTOR CONTRACTS	\$ 23,000	\$ 11,500	\$ 4,792	\$ 6,708	140.00%
CONSULTING SERVICES	\$ 16,525	\$ 16,595	\$ 12,500	\$ 4,095	32.76%
(85220) AMBULANCE BILLING FEES	\$ 29,362	\$ 31,099	\$ 20,000	\$ 11,099	55.49%
(85241) COMPUTER SERVICES	\$ 3,317	\$ 3,785	\$ 6,667	\$ (2,882)	-43.23%
(85305) UTILITY SERVICES	\$ 4,880	\$ 6,224	\$ 10,000	\$ (3,776)	-37.76%
(85317) NATURAL GAS	\$ 1,071	\$ 1,620	\$ 3,333	\$ (1,714)	-51.41%
(85324) REPAIR & MAINT - BUILDING	\$ 4,152	\$ 402	\$ 4,667	\$ (4,265)	-91.38%
REPAIR & MAINT - MACH & EQUIP	\$ 2,395	\$ 1,456	\$ 3,125	\$ (1,669)	-53.42%
(85330) REPAIR & MAINT-OFF FURN & EQ	\$ -	\$ -	\$ 167	\$ (167)	-100.00%
(85335) REPAIR & MAINT - VEHICLES	\$ 1,569	\$ 17,919	\$ 7,500	\$ 10,419	138.91%
(85350) SANITATION SERVICE	\$ 112	\$ 130	\$ 217	\$ (87)	-40.02%
(85410) TELEPHONE EXPENSE	\$ 215	\$ 23	\$ 383	\$ (360)	-93.90%
(85413) POSTAGE	\$ -	\$ 131	\$ 313	\$ (181)	-57.99%
(85416) ADVERTISING	\$ 13	\$ -	\$ 104	\$ (104)	-100.00%
(85422) DUES & SUBSCRIPTIONS	\$ 201	\$ 1,128	\$ 1,042	\$ 86	8.24%
(85425) BOOKS	\$ 36	\$ -	\$ 208	\$ (208)	-100.00%
(85428)					-72.75%

Funds Filter
 Departments Filter
 Organization Filter

GENERAL FUND
 FIRE AND AMBULANCE SERVICES
AMBULANCE

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
OTHER EXPENDITURES	\$ -	\$ -	\$ 83	\$ (83)	-100.00%
(85505) OFFICE SUPPLIES	\$ 41	\$ 29	\$ 667	\$ (638)	-95.67%
(85510) CLEANING SUPPLIES	\$ 501	\$ 469	\$ 833	\$ (364)	-43.73%
(85515) GASOLINE	\$ 140	\$ -	\$ -	\$ -	0.00%
(85520) DIESEL FUEL	\$ 1,379	\$ 6,423	\$ 7,917	\$ (1,494)	-18.87%
(85540) SMALL TOOLS & PARTS	\$ 2,877	\$ 773	\$ 4,167	\$ (3,394)	-81.45%
(85591) OTHER GENERAL SUPPLIES	\$ 19,121	\$ 82,704	\$ 32,458	\$ 50,245	154.80%
(85599) REFUNDS	\$ (325)	\$ -	\$ -	\$ -	0.00%
TOTAL OPERATING EXPENSES	\$ 112,885	\$ 183,077	\$ 123,591	\$ 59,486	48.13%
TOTAL EXPENSES	\$ 543,708	\$ 727,235	\$ 659,431	\$ 67,804	10.28%

Funds Filter
Departments Filter

GENERAL FUND

PARKS RECREATION

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 766,003	\$ 777,292	\$ 989,848	\$ (212,556)	-21.47%
(85110) SALARIES - OVERTIME	\$ 911	\$ 2,533	\$ 1,875	\$ 658	35.11%
(85115) F.I.C.A. PAYROLL TAXES	\$ 54,356	\$ 55,632	\$ 75,038	\$ (19,406)	-25.86%
(85120) HEALTH INSURANCE	\$ 102,244	\$ 107,294	\$ 151,472	\$ (44,178)	-29.17%
(85125) LIFE INSURANCE	\$ 1,032	\$ 987	\$ 1,090	\$ (103)	-9.47%
(85130) DISABILITY INSURANCE	\$ 1,640	\$ 1,754	\$ 2,095	\$ (341)	-16.27%
(85140) CLOTHING ALLOWANCE	\$ 537	\$ -	\$ -	\$ -	0.00%
(85145) PENSION CONTRIBUTION	\$ 40,910	\$ 44,383	\$ 43,650	\$ 733	1.68%
(85150) WORKERS COMPENSATION	\$ -	\$ 30,142	\$ 11,490	\$ 18,652	162.33%
(85160) OTHER EMPLOYEE BENEFITS	\$ 653	\$ 568	\$ -	\$ 568	
(85161) HRA-VEBA	\$ 7,105	\$ 26,087	\$ 4,442	\$ 21,645	487.32%
(85165) UNEMPLOYMENT CONTRIBUTIONS	\$ -	\$ -	\$ 4,638	\$ (4,638)	-100.00%
TOTAL PERSONNEL SERVICES	\$ 975,391	\$ 1,046,672	\$ 1,285,638	\$ (238,966)	-18.59%
CONSULTING SERVICES	\$ -	\$ -	\$ 833	\$ (833)	-100.00%
(85211) COMMISSIONS	\$ 32,525	\$ 43,640	\$ 95,833	\$ (52,194)	-54.46%
(85213) CONTRACT SERVICES	\$ 9,796	\$ 5,344	\$ 6,458	\$ (1,114)	-17.25%
(85230) COLUMBARIUM ENGRAVING	\$ 200	\$ 250	\$ -	\$ 250	
(85241) COMPUTER SERVICES	\$ 9,511	\$ 8,798	\$ 6,250	\$ 2,548	40.77%
(85245) PRINTING & BINDING SERVICES	\$ -	\$ -	\$ 83	\$ (83)	-100.00%
(85305) UTILITY SERVICES	\$ 68,588	\$ 91,178	\$ 122,388	\$ (31,210)	-25.50%
(85317) NATURAL GAS	\$ 10,339	\$ 6,839	\$ 12,125	\$ (5,286)	-43.60%
(85319) REPAIR & MAIN-LAND IMP/IRRIGAT	\$ 10,780	\$ 6,664	\$ 12,167	\$ (5,503)	-45.23%
(85324) REPAIR & MAINT - BUILDING	\$ 31,852	\$ 18,600	\$ 37,125	\$ (18,525)	-49.90%
REPAIR & MAINT - MACH & EQUIP	\$ 32,045	\$ 17,129	\$ 36,479	\$ (19,351)	-53.05%
(85330) REPAIR & MAINT-OFF FURN & EQ	\$ -	\$ -	\$ 21	\$ (21)	-100.00%
(85335) REPAIR & MAINT - VEHICLES	\$ 9,962	\$ 5,359	\$ 9,229	\$ (3,870)	-41.93%
(85340) RENT	\$ -	\$ -	\$ 10,500	\$ (10,500)	-100.00%
(85350) SANITATION SERVICE	\$ 3,175	\$ 4,134	\$ 6,144	\$ (2,010)	-32.71%
(85390) OTHER PROPERTY SERVICES	\$ 10,981	\$ 16,656	\$ 29,081	\$ (12,425)	-42.72%
(85405) IN					171.54%

Funds Filter
 Departments Filter

GENERAL FUND

PARKS RECREATION

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85410) TELEPHONE EXPENSE	\$ -	\$ -	\$ -	\$ -	0.00%
(85416) ADVERTISING	\$ 6,627	\$ 4,417	\$ 8,396	\$ (3,978)	-47.39%
(85419) LEGAL NOTICES	\$ 67	\$ 28	\$ 135	\$ (108)	-79.59%
(85422) DUES & SUBSCRIPTIONS	\$ 1,180	\$ 810	\$ 708	\$ 102	14.35%
(85424) LICENSE & FEES	\$ 534	\$ 36	\$ 844	\$ (808)	-95.74%
(85428) TRAVEL & TRAINING	\$ 6,819	\$ 405	\$ 3,521	\$ (3,116)	-88.50%
(85447) MERCHANDISE MATERIAL EXPENSE	\$ -	\$ -	\$ 2,567	\$ (2,567)	-100.00%
(85453) CASH OVER & SHORT	\$ 9	\$ (24)	\$ 219	\$ (243)	-111.17%
(85465) UNINSURED LOSS	\$ -	\$ -	\$ 208	\$ (208)	-100.00%
OTHER EXPENDITURES	\$ 7,085	\$ 4,554	\$ 15,792	\$ (11,238)	-71.16%
(85505) OFFICE SUPPLIES	\$ 491	\$ 500	\$ 1,023	\$ (523)	-51.12%
(85510) CLEANING SUPPLIES	\$ 76	\$ 89	\$ 563	\$ (474)	-84.20%
(85515) GASOLINE	\$ 7,269	\$ 4,989	\$ 12,542	\$ (7,553)	-60.22%
(85520) DIESEL FUEL	\$ 6,876	\$ 4,149	\$ 11,083	\$ (6,934)	-62.56%
(85535) CHEMICAL SUPPLIES	\$ 12,832	\$ 8,383	\$ 28,438	\$ (20,055)	-70.52%
(85540) SMALL TOOLS & PARTS	\$ 2,939	\$ 3,849	\$ 16,396	\$ (12,547)	-76.53%
(85545) WINTER GRAVEL & BLADES	\$ -	\$ -	\$ 250	\$ (250)	-100.00%
(85547) MATERIALS	\$ 19,375	\$ 12,164	\$ 35,729	\$ (23,565)	-65.95%
(85560) TREES & SHRUBS	\$ 6,000	\$ -	\$ 5,000	\$ (5,000)	-100.00%
(85590) SUPPLIES	\$ 18,878	\$ 23,423	\$ 32,016	\$ (8,592)	-26.84%
(85599) REFUNDS	\$ -	\$ -	\$ 708	\$ (708)	-100.00%
(85905) SALES TAX	\$ 12,067	\$ 14,120	\$ 19,583	\$ (5,464)	-27.90%
TOTAL OPERATING EXPENSES	\$ 338,878	\$ 354,002	\$ 597,937	\$ (243,935)	-40.80%
TOTAL EXPENSES	\$ 1,314,269	\$ 1,400,674	\$ 1,883,575	\$ (482,901)	-25.64%

Funds Filter
 Departments Filter

GENERAL FUND
HEARTLAND PUBLIC SHOOTING PARK

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget · Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 81,774	\$ 97,910	\$ 103,634	\$ (5,723)	-5.52%
(85110) SALARIES - OVERTIME	\$ 2,614	\$ 400	\$ 2,083	\$ (1,683)	-80.80%
(85115) F.I.C.A. PAYROLL TAXES	\$ 6,006	\$ 7,000	\$ 7,928	\$ (928)	-11.71%
(85120) HEALTH INSURANCE	\$ 6,552	\$ 10,202	\$ 12,267	\$ (2,065)	-16.83%
(85125) LIFE INSURANCE	\$ 80	\$ 123	\$ 125	\$ (2)	-1.68%
(85130) DISABILITY INSURANCE	\$ 150	\$ 235	\$ 262	\$ (27)	-10.17%
(85145) PENSION CONTRIBUTION	\$ 4,176	\$ 5,356	\$ 5,430	\$ (74)	-1.37%
(85150) WORKERS COMPENSATION	\$ -	\$ 203	\$ 332	\$ (128)	-38.75%
(85160) OTHER EMPLOYEE BENEFITS	\$ 118	\$ 91	\$ -	\$ 91	
(85161) HRA-VEBA	\$ 546	\$ 770	\$ 758	\$ 12	1.54%
(85165) UNEMPLOYMENT CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL PERSONNEL SERVICES	\$ 102,016	\$ 122,290	\$ 132,819	\$ (10,529)	-7.93%
(85213) CONTRACT SERVICES	\$ 150	\$ -	\$ -	\$ -	0.00%
(85215) SHELLS	\$ -	\$ 590	\$ 2,083	\$ (1,493)	-71.68%
(85216) TARGETS	\$ 15,968	\$ 1,269	\$ 38,958	\$ (37,689)	-96.74%
(85217) EVENT MERCHANDISE-EXPENSES	\$ 2,848	\$ 4,647	\$ 10,000	\$ (5,353)	-53.53%
(85219) MISCELLANEOUS MERCHANDISE	\$ 472	\$ 461	\$ 1,667	\$ (1,206)	-72.35%
(85241) COMPUTER SERVICES	\$ 325	\$ 325	\$ 333	\$ (8)	-2.50%
(85245) PRINTING & BINDING SERVICES	\$ -	\$ -	\$ 42	\$ (42)	-100.00%
(85291) PUBLIC EDUCATION MATERIALS	\$ -	\$ 1,052	\$ -	\$ 1,052	
(85305) UTILITY SERVICES	\$ 9,510	\$ 6,270	\$ 10,833	\$ (4,563)	-42.12%
(85317) NATURAL GAS	\$ 647	\$ 564	\$ 417	\$ 148	35.44%
(85319) REPAIR & MAIN-LAND IMP/IRRIGAT	\$ 4,808	\$ 566	\$ 625	\$ (59)	-9.36%
(85324) REPAIR & MAINT - BUILDING	\$ 589	\$ 545	\$ 2,083	\$ (1,538)	-73.84%
REPAIR & MAINT - MACH & EQUIP	\$ 5,189	\$ 2,654	\$ 5,417	\$ (2,762)	-51.00%
(85335) REPAIR & MAINT - VEHICLES	\$ 1,105	\$ 1,042	\$ 1,375	\$ (333)	-24.24%
(85350) SANITATION SERVICE	\$ 4,341	\$ 4,040	\$ 5,000	\$ (960)	-19.20%
(85416) ADVERTISING	\$ 1,190	\$ 580	\$ 833	\$ (253)	-30.35%
(85422) DUES & SUBSCRIPTIONS	\$ 250	\$ 150	\$ 365	\$ (215)	-58.86%
(85424)					-61.60%

Funds Filter
 Departments Filter

GENERAL FUND
HEARTLAND PUBLIC SHOOTING PARK

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget · Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85428) TRAVEL & TRAINING	\$ -	\$ -	\$ 625	\$ (625)	-100.00%
(85453) CASH OVER & SHORT	\$ -	\$ -	\$ 21	\$ (21)	-100.00%
OTHER EXPENDITURES	\$ 7,194	\$ 1,062	\$ 3,542	\$ (2,480)	-70.03%
(85505) OFFICE SUPPLIES	\$ 186	\$ 333	\$ 417	\$ (83)	-19.96%
(85515) GASOLINE	\$ 1,372	\$ 795	\$ 3,417	\$ (2,621)	-76.72%
(85520) DIESEL FUEL	\$ 470	\$ -	\$ 1,167	\$ (1,167)	-100.00%
(85540) SMALL TOOLS & PARTS	\$ -	\$ -	\$ 417	\$ (417)	-100.00%
(85547) MATERIALS	\$ 3,189	\$ 165	\$ 1,042	\$ (877)	-84.16%
(85590) SUPPLIES	\$ 6,278	\$ 5,011	\$ 12,500	\$ (7,489)	-59.92%
TOTAL OPERATING EXPENSES	\$ 66,171	\$ 32,321	\$ 103,700	\$ (71,379)	-68.83%
TOTAL EXPENSES	\$ 168,187	\$ 154,611	\$ 236,519	\$ (81,908)	-34.63%

Funds Filter

GENERAL FUND

Departments Filter

PLANNING

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85105) SALARIES - REGULAR	\$ 101,209	\$ 103,401	\$ 95,862	\$ 7,538	7.86%
(85110) SALARIES - OVERTIME	\$ -	\$ -	\$ 1,250	\$ (1,250)	-100.00%
(85115) F.I.C.A. PAYROLL TAXES	\$ 6,899	\$ 7,094	\$ 7,333	\$ (239)	-3.26%
(85120) HEALTH INSURANCE	\$ 12,519	\$ 14,419	\$ 17,291	\$ (2,872)	-16.61%
(85125) LIFE INSURANCE	\$ 107	\$ 107	\$ 105	\$ 2	1.86%
(85130) DISABILITY INSURANCE	\$ 234	\$ 262	\$ 287	\$ (26)	-8.91%
(85145) PENSION CONTRIBUTION	\$ 5,751	\$ 6,183	\$ 6,081	\$ 102	1.67%
(85150) WORKERS COMPENSATION	\$ -	\$ 39	\$ 57	\$ (18)	-32.05%
(85160) OTHER EMPLOYEE BENEFITS	\$ 82	\$ 82	\$ -	\$ 82	
(85161) HRA-VEBA	\$ 733	\$ 733	\$ 722	\$ 12	1.65%
TOTAL PERSONNEL SERVICES	\$ 127,534	\$ 132,320	\$ 128,988	\$ 3,332	2.58%
(85221) ADMINISTRATIVE SERVICES	\$ 500	\$ 500	\$ 500	\$ -	0.00%
(85241) COMPUTER SERVICES	\$ 7,660	\$ 7,448	\$ 3,174	\$ 4,274	134.66%
(85245) PRINTING & BINDING SERVICES	\$ -	\$ -	\$ 100	\$ (100)	-100.00%
(85330) REPAIR & MAINT-OFF FURN & EQ	\$ -	\$ -	\$ 117	\$ (117)	-100.00%
(85410) TELEPHONE EXPENSE	\$ 19	\$ 19	\$ 21	\$ (1)	-6.74%
(85413) POSTAGE	\$ 132	\$ 65	\$ 500	\$ (435)	-87.01%
(85419) LEGAL NOTICES	\$ 99	\$ 337	\$ 313	\$ 25	7.88%
(85422) DUES & SUBSCRIPTIONS	\$ 101	\$ 915	\$ 833	\$ 82	9.84%
(85425) BOOKS	\$ -	\$ -	\$ 42	\$ (42)	-100.00%
(85428) TRAVEL & TRAINING	\$ 1,476	\$ -	\$ 1,667	\$ (1,667)	-100.00%
(85505) OFFICE SUPPLIES	\$ 12	\$ 542	\$ 625	\$ (83)	-13.35%
(85540) SMALL TOOLS & PARTS	\$ -	\$ -	\$ 625	\$ (625)	-100.00%
TOTAL OPERATING EXPENSES	\$ 9,999	\$ 9,826	\$ 8,517	\$ 1,309	15.37%
TOTAL EXPENSES	\$ 137,533	\$ 142,146	\$ 137,505	\$ 4,641	3.38%

Funds Filter
 Departments Filter

GENERAL FUND

NON-DEPARTMENTAL

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
TRANSFERS OUT	\$ 125,000	\$ 220,000	\$ 622,917	\$ (402,917)	-64.68%
(85209) COLLECTION SERVICES	\$ 15,895	\$ 17,893	\$ 53,611	\$ (35,718)	-66.62%
(85213) CONTRACT SERVICES	\$ 73,980	\$ 8,700	\$ 58,333	\$ (49,633)	-85.09%
(85214) HUMANE SOCIETY CONTRACT	\$ 155,062	\$ 161,097	\$ 161,875	\$ (778)	-0.48%
(85241) COMPUTER SERVICES	\$ 567,176	\$ 582,833	\$ 249,353	\$ 333,480	133.74%
(85405) INSURANCE PREMIUMS	\$ -	\$ 157,905	\$ 59,225	\$ 98,680	166.62%
(85409) VOLUNTEER EXPENSE	\$ 228	\$ 7,490	\$ 3,333	\$ 4,157	124.71%
(85410) TELEPHONE EXPENSE	\$ 29,551	\$ 28,327	\$ 29,167	\$ (840)	-2.88%
(85412) CITY CONTRIBUTION	\$ -	\$ -	\$ 47,535	\$ (47,535)	-100.00%
(85453) CASH OVER & SHORT	\$ 95	\$ 1	\$ -	\$ 1	
OTHER EXPENDITURES	\$ 875	\$ 74	\$ 2,500	\$ (2,426)	-97.05%
(85505) OFFICE SUPPLIES	\$ 4,980	\$ 5,984	\$ 10,417	\$ (4,433)	-42.55%
(85905) SALES TAX	\$ 19,594	\$ 8,149	\$ 31,875	\$ (23,726)	-74.43%
TOTAL OPERATING EXPENSES	\$ 867,436	\$ 978,453	\$ 707,224	\$ 271,229	38.35%
TOTAL EXPENSES	\$ 992,436	\$ 1,198,453	\$ 1,330,141	\$ (131,688)	-9.90%

Funds Filter

GENERAL FUND

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85805) TRANSFERS OUT	\$ 125,000	\$ 220,000	\$ 622,917	\$ (402,917)	-64.68%
(85105) SALARIES - REGULAR	\$ 8,724,721	\$ 8,870,086	\$ 9,295,321	\$ (425,235)	-4.57%
(85110) SALARIES - OVERTIME	\$ 332,925	\$ 405,577	\$ 315,083	\$ 90,494	28.72%
(85115) F.I.C.A. PAYROLL TAXES	\$ 507,027	\$ 521,160	\$ 592,096	\$ (70,936)	-11.98%
(85120) HEALTH INSURANCE	\$ 1,098,516	\$ 1,284,583	\$ 1,572,467	\$ (287,884)	-18.31%
(85125) LIFE INSURANCE	\$ 11,848	\$ 11,670	\$ 12,225	\$ (555)	-4.54%
(85130) DISABILITY INSURANCE	\$ 20,064	\$ 22,969	\$ 24,231	\$ (1,262)	-5.21%
(85140) CLOTHING ALLOWANCE	\$ 37,881	\$ 45,783	\$ 36,531	\$ 9,252	25.33%
(85145) PENSION CONTRIBUTION	\$ 221,020	\$ 238,299	\$ 242,491	\$ (4,192)	-1.73%
(85146) POLICE PENSION	\$ 199,770	\$ 209,364	\$ 198,294	\$ 11,069	5.58%
(85147) FIRE PENSION	\$ 262,963	\$ 272,690	\$ 269,626	\$ 3,064	1.14%
(85150) WORKERS COMPENSATION	\$ -	\$ 247,109	\$ 268,749	\$ (21,641)	-8.05%
(85160) OTHER EMPLOYEE BENEFITS	\$ 6,660	\$ 12,311	\$ 229	\$ 12,082	5272.25%
(85161) HRA-VEBA	\$ 100,252	\$ 146,876	\$ 75,012	\$ 71,864	95.80%
(85165) UNEMPLOYMENT CONTRIBUTIONS	\$ -	\$ -	\$ 4,638	\$ (4,638)	-100.00%
TOTAL PERSONNEL SERVICES	\$ 11,523,647	\$ 12,288,477	\$ 12,906,993	\$ (618,516)	-4.79%
(85201) AUDITING & ACCOUNTING	\$ 24,500	\$ 34,550	\$ 14,792	\$ 19,758	133.58%
(85205) MEDICAL DIRECTOR CONTRACTS	\$ 23,000	\$ 23,000	\$ 9,583	\$ 13,417	140.00%
CONSULTING SERVICES	\$ 16,525	\$ 16,595	\$ 23,750	\$ (7,155)	-30.13%
(85209) COLLECTION SERVICES	\$ 15,895	\$ 17,893	\$ 53,611	\$ (35,718)	-66.62%
(85211) COMMISSIONS	\$ 32,525	\$ 43,640	\$ 95,833	\$ (52,194)	-54.46%
(85212) ELECTION COSTS	\$ -	\$ 2,473	\$ 8,333	\$ (5,860)	-70.32%
(85213) CONTRACT SERVICES	\$ 366,761	\$ 183,590	\$ 285,295	\$ (101,705)	-35.65%
(85214) HUMANE SOCIETY CONTRACT	\$ 155,062	\$ 161,097	\$ 161,875	\$ (778)	-0.48%
(85215) SHELLS	\$ -	\$ 590	\$ 2,083	\$ (1,493)	-71.68%
(85216) TARGETS	\$ 15,968	\$ 1,269	\$ 38,958	\$ (37,689)	-96.74%
(85217) EVENT MERCHANDISE-EXPENSES	\$ 2,848	\$ 4,647	\$ 10,000	\$ (5,353)	-53.53%
(85219) MISCELLANEOUS MERCHANDISE	\$ 472	\$ 461	\$ 1,667	\$ (1,206)	-72.35%
(85220) AM					55.49%

Funds Filter

GENERAL FUND

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85221) ADMINISTRATIVE SERVICES	\$ 500	\$ 500	\$ 500	\$ -	0.00%
(85229) OTHER OUTSIDE SERVICES	\$ 38,399	\$ 28,297	\$ 25,000	\$ 3,297	13.19%
(85230) COLUMBARIUM ENGRAVING	\$ 200	\$ 250	\$ -	\$ 250	
(85241) COMPUTER SERVICES	\$ 663,504	\$ 776,790	\$ 360,877	\$ 415,913	115.25%
(85245) PRINTING & BINDING SERVICES	\$ 4,013	\$ 3,212	\$ 2,808	\$ 403	14.37%
(85291) PUBLIC EDUCATION MATERIALS	\$ 1,587	\$ 2,342	\$ 833	\$ 1,508	180.98%
OTHER PROFESSIONAL & TECH SERV	\$ 13,581	\$ 9,524	\$ 14,479	\$ (4,956)	-34.23%
(85305) UTILITY SERVICES	\$ 215,786	\$ 229,346	\$ 282,804	\$ (53,458)	-18.90%
(85317) NATURAL GAS	\$ 23,128	\$ 16,175	\$ 29,417	\$ (13,242)	-45.02%
(85319) REPAIR & MAIN-LAND IMP/IRRIGAT	\$ 18,230	\$ 14,764	\$ 21,542	\$ (6,777)	-31.46%
(85324) REPAIR & MAINT - BUILDING	\$ 103,965	\$ 43,407	\$ 96,500	\$ (53,093)	-55.02%
REPAIR & MAINT - MACH & EQUIP	\$ 68,332	\$ 36,518	\$ 67,604	\$ (31,086)	-45.98%
(85330) REPAIR & MAINT-OFF FURN & EQ	\$ 10,276	\$ 10,980	\$ 9,304	\$ 1,676	18.01%
(85335) REPAIR & MAINT - VEHICLES	\$ 104,411	\$ 121,709	\$ 102,888	\$ 18,821	18.29%
(85340) RENT	\$ -	\$ -	\$ 10,500	\$ (10,500)	-100.00%
(85350) SANITATION SERVICE	\$ 8,377	\$ 9,065	\$ 12,565	\$ (3,499)	-27.85%
(85390) OTHER PROPERTY SERVICES	\$ 43,761	\$ 41,739	\$ 60,331	\$ (18,592)	-30.82%
(85405) INSURANCE PREMIUMS	\$ -	\$ 237,116	\$ 89,267	\$ 147,850	165.63%
(85409) VOLUNTEER EXPENSE	\$ 228	\$ 7,490	\$ 3,333	\$ 4,157	124.71%
(85410) TELEPHONE EXPENSE	\$ 30,809	\$ 29,852	\$ 31,725	\$ (1,873)	-5.90%
(85412) CITY CONTRIBUTION	\$ 25,000	\$ -	\$ 57,952	\$ (57,952)	-100.00%
(85413) POSTAGE	\$ 2,651	\$ 2,383	\$ 3,792	\$ (1,409)	-37.15%
(85416) ADVERTISING	\$ 10,552	\$ 8,195	\$ 18,442	\$ (10,247)	-55.57%
(85419) LEGAL NOTICES	\$ 6,990	\$ 6,518	\$ 8,885	\$ (2,367)	-26.64%
(85422) DUES & SUBSCRIPTIONS	\$ 26,624	\$ 25,434	\$ 54,794	\$ (29,359)	-53.58%
(85424) LICENSE & FEES	\$ 1,489	\$ 1,010	\$ 2,490	\$ (1,480)	-59.44%
(85425) BOOKS	\$ 34,532	\$ 42,423	\$ 40,458	\$ 1,964	4.86%
(85426) AV/ELECTRONIC MEDIA	\$ 51,204	\$ 51,810	\$ 45,292	\$ 6,518	14.39%
(85427) PERIODICALS	\$ 13,850	\$ 8,846	\$ 5,833	\$ 3,013	51.65%
(85428) TRAVEL & TRAINING	\$ 40,770	\$ 26,182	\$ 58,167	\$ (31,985)	-54.99%
(85447) MERCHANDISE MATERIAL EXPENSE	\$ -	\$ -	\$ 2,567	\$ (2,567)	-100.00%
(85453) CASH OVER & SHORT	\$ 127	\$ (14)	\$ 281	\$ (296)	-105.10%
(85454) ECC					0.00%

Funds Filter

GENERAL FUND

	5 mos ending 2019-20 Actual	5 mos ending 2020-21 Actual	2020-21 Final Budget - Prorated	2020-21 Actual vs Budget Variance	2020-21 Actual vs Budget % Variance
(85460) COURT COST	\$ 1,123	\$ 869	\$ 2,083	\$ (1,214)	-58.28%
(85463) INVESTIGATIVE EXPENSE	\$ 12,809	\$ 10,702	\$ 12,500	\$ (1,798)	-14.38%
CRIME PREVENTION	\$ -	\$ (37)	\$ 417	\$ (454)	-108.90%
(85465) UNINSURED LOSS	\$ -	\$ -	\$ 208	\$ (208)	-100.00%
(85475) LOCAL EMERGENCY PLANNING COMM	\$ 79	\$ 308	\$ 1,875	\$ (1,567)	-83.57%
OTHER EXPENDITURES	\$ 19,936	\$ 11,559	\$ 30,791	\$ (19,232)	-62.46%
(85505) OFFICE SUPPLIES	\$ 42,064	\$ 33,952	\$ 56,045	\$ (22,093)	-39.42%
(85506) OFFICE FORMS	\$ 975	\$ 1,064	\$ 1,250	\$ (186)	-14.89%
(85510) CLEANING SUPPLIES	\$ 5,251	\$ 6,645	\$ 8,479	\$ (1,835)	-21.64%
(85515) GASOLINE	\$ 62,738	\$ 49,447	\$ 83,458	\$ (34,012)	-40.75%
(85520) DIESEL FUEL	\$ 23,394	\$ 17,297	\$ 31,042	\$ (13,745)	-44.28%
(85535) CHEMICAL SUPPLIES	\$ 12,832	\$ 8,383	\$ 29,271	\$ (20,888)	-71.36%
(85539) MISC OPERATING EQUIPMENT	\$ 1,058	\$ -	\$ 1,250	\$ (1,250)	-100.00%
(85540) SMALL TOOLS & PARTS	\$ 43,563	\$ 60,183	\$ 105,887	\$ (45,704)	-43.16%
(85544) PLANNING	\$ 1,294	\$ 94	\$ 833	\$ (739)	-88.72%
(85545) WINTER GRAVEL & BLADES	\$ -	\$ -	\$ 1,083	\$ (1,083)	-100.00%
(85546) HOSE/VESTS/GRAVEL	\$ 3,320	\$ 9,645	\$ 5,000	\$ 4,645	92.89%
(85547) MATERIALS	\$ 22,565	\$ 12,329	\$ 36,771	\$ (24,441)	-66.47%
(85548) PROTECTIVE VESTS/UNIFORMS	\$ 4,621	\$ -	\$ 9,375	\$ (9,375)	-100.00%
(85550) SAFETY MATERIALS	\$ 619	\$ 740	\$ 8,333	\$ (7,593)	-91.12%
(85560) TREES & SHRUBS	\$ 6,000	\$ -	\$ 5,000	\$ (5,000)	-100.00%
(85590) SUPPLIES	\$ 33,861	\$ 40,322	\$ 52,224	\$ (11,902)	-22.79%
(85591) OTHER GENERAL SUPPLIES	\$ 19,121	\$ 82,704	\$ 34,167	\$ 48,537	142.06%
(85599) REFUNDS	\$ (325)	\$ -	\$ 708	\$ (708)	-100.00%
(85905) SALES TAX	\$ 31,660	\$ 22,269	\$ 51,458	\$ (29,190)	-56.72%
TOTAL OPERATING EXPENSES	\$ 2,594,352	\$ 2,681,242	\$ 2,816,518	\$ (135,276)	-4.80%
TOTAL EXPENSES	\$ 14,242,999	\$ 15,189,719	\$ 16,346,428	\$ (1,156,709)	-7.08%

**City of Grand Island
Finance Department
Budget Calendar FY 2021-2022**

DRAFT

Day	Start Date	Action Item	End Date
Monday	April 19, 2021	Send fee schedules to department directors for review	April 30, 2021
Monday	May 3, 2021	Review and discuss department / fund revenue proposed budget 2020 with directors & city administration Open OpenGov for input.	May 14, 2021
Monday	May 17, 2021	Departments submit budgets Define assumptions and input data into OpenGov. Revenue, personnel, operations and maintenance, and capital outlay requests along with department description and budget narrative updates.	May 28, 2021
Tuesday	June 1, 2021	City administration and finance review proposed budgets	June 11, 2021
Monday	June 14, 2021	City administration and finance meet with department directors regarding proposed budgets	July 2, 2021
Friday	July 16, 2021	Business Improvement District budgets submitted	July 16, 2021
Tuesday	July 20, 2021	City Council Meeting - Combo Meeting General Fund Budget Discussion FTE Discussion - COLA's - Utility & Service Clerical Union Contracts	July 20, 2021
Tuesday	July 27, 2021	Study Session City Council Meeting Capital Projects (210, 211, 220, 400) and Parks Projects Capital Equipment Enterprise Fund Presentations (505, 520, 525, 530). Review of FY 2021-2022 Fee Schedule Discussion of Cost-of-Living (COLA) Increases for Non-Union Employees Jackrabbit Run Golf Course Budget Presentation	July 27, 2021
Tuesday	August 10, 2021	City Council Meeting Adoption of Fee Schedule Additional FTE Discussion/Approval Presentation of 1 and 6 Year Street Improvement and CIP Publish draft proposed budget book	August 10, 2021
Friday	August 20, 2021	County certifies tax values Draft BOE/BID Publication (internal)	August 20, 2021
Tuesday	August 24, 2021	City Council Meeting Approve Business Improvement District budgets and set Board of Equalization date for September 14, 2021 Salary Ordinance CRA Budget Presentation	August 24, 2021
Friday	August 27, 2021	Publish BOE meeting (1) (internal)	August 27, 2021

**City of Grand Island
Finance Department
Budget Calendar FY 2021-2022**

DRAFT

Day	Start Date	Action Item	End Date
Tuesday	August 31, 2021	Special Council Meeting for Property Tax Request Only	August 31, 2021
Friday	September 3, 2021	Publish BOE meeting (2) (internal)	September 3, 2021
Tuesday	September 7, 2021	City Council Study Session - Review of anticipated final 2021-2022 budget	September 7, 2021
Wednesday	September 8, 2021	Send budget publication to newspaper (internal)	September 8, 2021
Friday	September 10, 2021	Publish BOE meeting (3) (internal)	September 10, 2021
Tuesday	September 14, 2021	City Council Meeting Board of Equalization for Business Improvement Districts Public hearing on City general property, Parking District #2 (Ramp), and CRA tax requests. Resolution approving general property, Parking District #2 (Ramp), and CRA tax requests. Ordinance approving BID's Ordinance approving FY 2020-2021 City Budget.	September 14, 2021
Friday	September 17, 2021	Complete state budget form (internal)	September 17, 2021
Monday	September 20, 2021	State budget filing - electronic filing (internal)	September 20, 2021
Friday	October 8, 2021	Final budget distribution	October 8, 2021