



FY 2021 Q3 BUDGET UPDATE

JULY 2020 THROUGH MARCH 2021

General Fund



Budget Dashboard

- ☒ Combined
- ☐ Revenues
- ☐ Expenses

Last Refreshed: 4/21/2021 11:59 PM

Fund

0001 - General Fund

Object

All

Department

All

Project

All

Fiscal Year & Period

2021

1 9

Sort By

Object Class

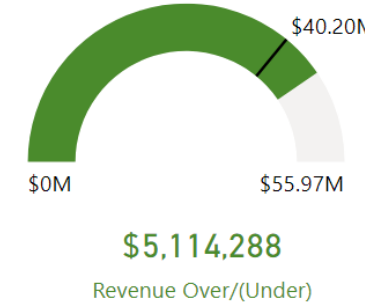
Encumbrances

Not Included

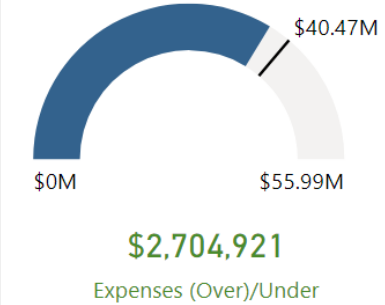
Reset All Filters

Revenue Object	Actuals	Encumbrances	Budget	Over/(Under)	%
311 - Taxes & Special Assessments	\$32,069,113		\$28,647,278	\$3,421,835	112%
312 - Licenses & Permits	\$2,009,163		\$2,171,700	\$(-162,537)	93%
313 - Inter-Governmental Revenue	\$4,663,208		\$2,679,940	\$1,983,268	174%
314 - Charges for Services	\$5,340,666		\$5,182,201	\$158,465	103%
315 - Fines & Forfeitures	\$703,727		\$1,008,000	\$(-304,273)	70%
316 - Miscellaneous Revenues	\$531,180		\$513,050	\$18,130	104%
318 - Charges for Sales & Services			\$600	\$(-600)	
Total	\$45,317,057		\$40,202,769	\$5,114,288	113%

Revenues Year to Date

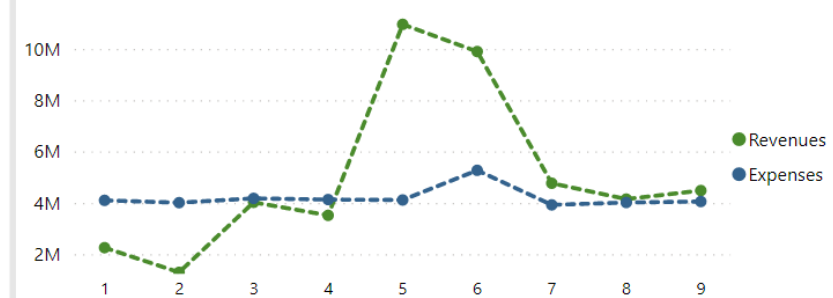


Expenses Year to Date



Expense Object	Actuals	Encumbrances	Budget	(Over)/Under	%
411 - Personnel Services	\$29,520,676		\$30,967,057	\$1,446,381	95%
412 - Materials & Supplies	\$2,712,071		\$3,678,408	\$966,337	74%
413 - External Services	\$836,836		\$1,168,047	\$331,211	72%
414 - Internal Service	\$3,200,004		\$3,197,952	\$(-2,052)	100%
417 - Equipment & Improvements	\$74,508		\$74,900	\$392	99%
434 - Capitalized Internal Services	\$242,349		\$205,000	\$(-37,349)	118%
441 - Transfers Out to Other Funds	\$1,175,709		\$1,175,709	-	100%
Total	\$37,762,152		\$40,467,073	\$2,704,921	93%

Revenues and Expenses by Fiscal Period



Excess/(Deficiency) of Revenues over Expenses	Actuals	Encumbrances	Budget	(Over)/Under
	\$7,554,905		\$(-264,304)	\$7,819,209

Opening Balance	Projected Balance Increase/(Use)	Accrual Adjustment	Projected Closing Balance
\$6,931,555	\$70,302	N/A	\$7,001,857

YTD General Fund revenues are exceeding budget by 13% as sales tax revenue remains strong.
YTD General Fund expenses are 7% below budget, excluding encumbrances, mainly driven by personnel savings.



Recreation



Budget Dashboard

- ☒ Combined
- ☐ Revenues
- ☐ Expenses

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Fund

2400 - Recreation

Object

All

Department

All

Project

All

Fiscal Year & Period

2021

1 9

Sort By

Object Class Detail

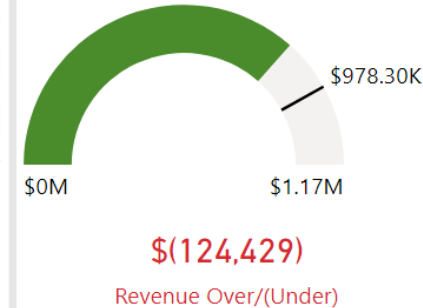
Encumbrances

Not Included

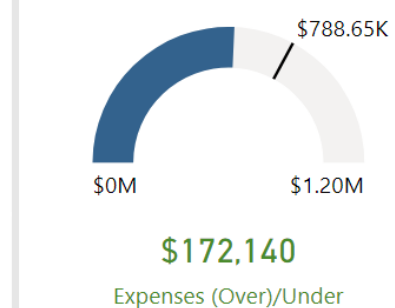
Reset All Filters

Revenue Object	Actuals	Encumbrances	Budget	Over/(Under)	%
316110 - Interest Income	\$1,378		\$1,300	\$78	106%
316810 - Donations - Corporate	\$24,500		\$22,500	\$2,000	109%
316900 - Sundry Revenue	\$22,489			\$22,489	-
318211 - Charges for Services	\$494,505		\$643,500	\$(148,995)	77%
341100 - Transfer In - General Fund	\$311,004		\$311,004	-	100%
Total	\$853,875		\$978,304	\$(124,429)	87%

Revenues Year to Date

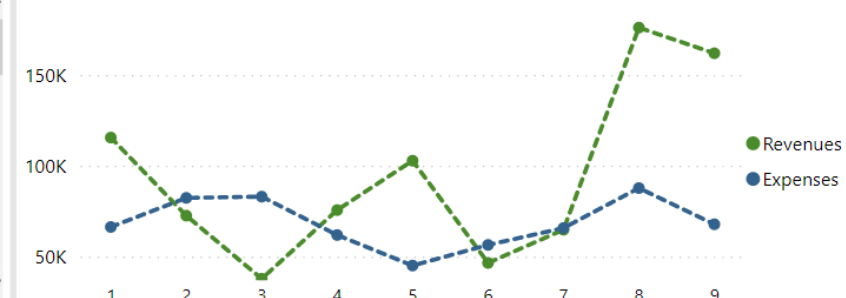


Expenses Year to Date



Expense Object	Actuals	Encumbrances	Budget	(Over)/Under	%
411111 - Regular Pay	\$169,913		\$206,429	\$36,516	82%
411121 - Seasonal/PTNB	\$86,940		\$117,226	\$30,286	74%
411131 - Overtime/Gap	\$1,107		\$5,013	\$3,906	22%
411211 - Variable Benefits	\$48,777		\$57,426	\$8,650	85%
411213 - Fixed Benefits	\$52,446		\$58,410	\$5,964	90%
411215 - PTO Disbursement	\$1,481		\$1,330	\$(151)	111%
411350 - Phone Allowance	\$633		\$840	\$207	75%
412100 - Books, Sub., & Memberships	\$150		\$300	\$150	50%
Total	\$616,511		\$788,651	\$172,140	78%

Revenues and Expenses by Fiscal Period



Excess/(Deficiency) of Revenues over Expenses	Actuals	Encumbrances	Budget	(Over)/Under
	\$237,364		\$189,653	\$47,711

Opening Balance	Projected Excess/(Deficiency)	Accrual Adjustment	Projected Closing Balance
\$225,073	\$16,489	N/A	\$241,562

YTD Recreation revenues are still below budget due to the impact of COVID, but YTD expense savings are now offsetting reduced revenues. Net revenues over expenses relative to budget have improved significantly since last quarter. Recreation is looking much better.



Community Arts



Budget Dashboard

- ☒ Combined
- ☐ Revenues
- ☐ Expenses

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Fund

2600 - Community Arts

Object

All

Department

All

Project

All

Fiscal Year & Period

2021

1 9

Sort By

Object Class Detail

Encumbrances

Not Included

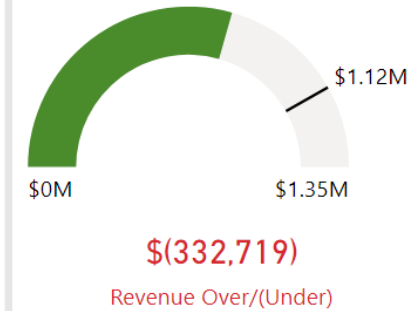
Reset All Filters

Revenue Object	Actuals	Encumbrances	Budget	Over/(Under)	%
313300 - County Grants	\$456,500		\$456,500	-	100%
313910 - Art Grants	\$77,320		\$52,500	\$24,820	147%
314930 - Building Rental	\$1,000		\$36,000	\$(35,000)	3%
314932 - Building Rental O&M Surcharge			\$345	\$(345)	
314952 - Sets, Props & Costumes Rentals	\$2,968			\$2,968	
316110 - Interest Income	\$3,637		\$1,000	\$2,637	364%
316420 - Merchandise Sales			\$11,799	\$(11,799)	
Total	\$791,029		\$1,123,748	\$(332,719)	70%

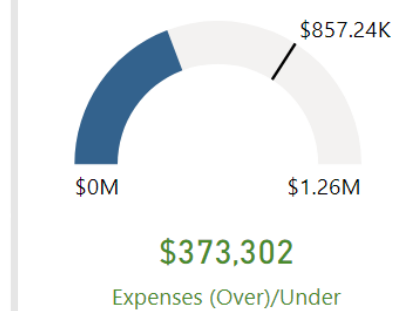
Expense Object	Actuals	Encumbrances	Budget	(Over)/Under	%
411111 - Regular Pay	\$181,354		\$207,217	\$25,863	88%
411121 - Seasonal/PTNB	\$21,398		\$38,270	\$16,872	56%
411131 - Overtime/Gap	\$239		\$3,945	\$3,706	6%
411211 - Variable Benefits	\$43,027		\$49,604	\$6,577	87%
411213 - Fixed Benefits	\$49,458		\$66,924	\$17,466	74%
411215 - PTO Disbursement			\$2,490	\$2,490	
411320 - Mileage Reimbursement			\$38	\$38	
411350 - Phone Allowance	\$718		\$1,029	\$311	70%
412100 - Books, Sub., &	\$6,126		\$6,813	\$687	90%
Total	\$483,937		\$857,239	\$373,302	56%

Excess/(Deficiency) of Revenues over Expenses	Actuals	Encumbrances	Budget	(Over)/Under
	\$307,093		\$266,509	\$40,584

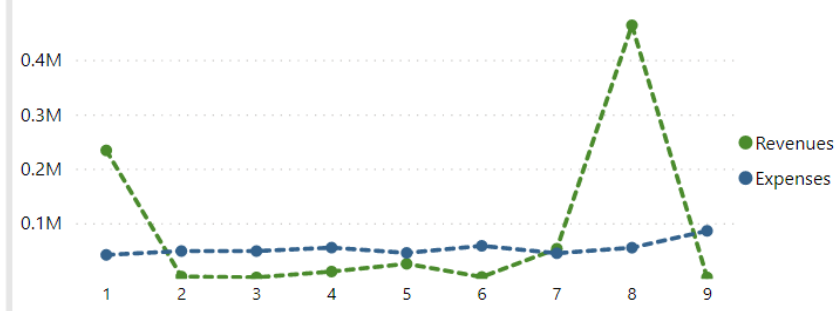
Revenues Year to Date



Expenses Year to Date



Revenues and Expenses by Fiscal Period



Opening Balance	Projected Excess/(Deficiency)	Accrual Adjustment	Projected Closing Balance
\$673,109	\$128,835	N/A	\$801,944

YTD Community Arts revenues are still below budget, but net revenues over expenses are still in a positive position relative to budget and have even improved since last quarter. We will continue to monitor Community Arts, but they seem to be holding steady, despite the impacts of COVID.



Alta Canyon Sports Center



Budget Dashboard

- ☒ Combined
- ☐ Revenues
- ☐ Expenses

Last Refreshed: 4/21/2021 11:59 PM

Fund

5400 - Alta Canyon

Object

All

Department

All

Project

All

Fiscal Year & Period

2021

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Sort By

Object Class Detail

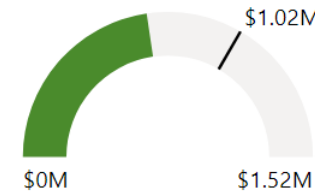
Encumbrances

Not Included

Reset All Filters

Revenue Object	Actuals	Encumbrances	Budget	Over/(Under)	%
311110 - Property Taxes - Current	\$377,282		\$376,000	\$1,282	100%
311120 - Property Taxes - Delinquent	\$1,624		\$3,300	\$(1,676)	49%
311500 - Motor Vehicle Fee	\$16,216		\$21,600	\$(5,384)	75%
316210 - Cell Tower Lease	\$26,634		\$26,293	\$341	101%
316900 - Sundry Revenue	\$54		\$65	\$(11)	84%
318251 - Rental Income	\$1,193		\$10,526	\$(9,333)	11%
318252 - Food & Beverage Sales	\$1,336		\$16,590	\$(15,254)	8%
318253 - Admission Fees	\$36,146		\$70,800	\$(34,654)	51%
Total	\$689,835		\$1,015,192	\$(325,357)	68%

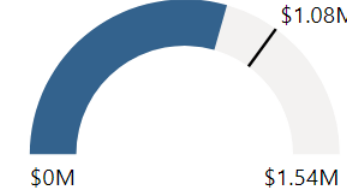
Revenues Year to Date



\$(325,357)

Revenue Over/(Under)

Expenses Year to Date

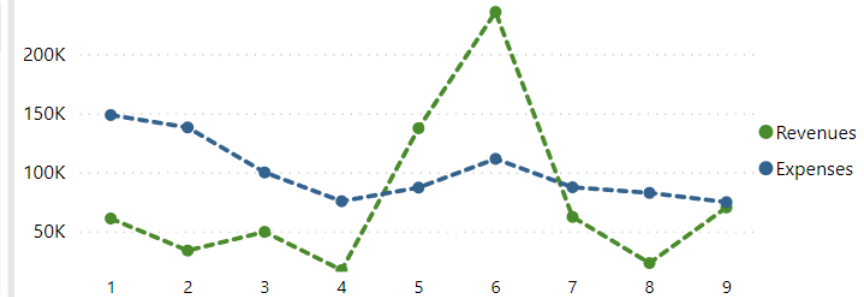


\$172,653

Expenses (Over)/Under

Expense Object	Actuals	Encumbrances	Budget	(Over)/Under	%
411111 - Regular Pay	\$209,643		\$218,736	\$9,093	96%
411121 - Seasonal/PTNB	\$253,615		\$340,869	\$87,254	74%
411131 - Overtime/Gap	\$7,052		\$9,392	\$2,340	75%
411211 - Variable Benefits	\$75,521		\$82,995	\$7,474	91%
411213 - Fixed Benefits	\$64,989		\$68,355	\$3,366	95%
411215 - PTO Disbursement			\$1,390	\$1,390	
411320 - Mileage Reimbursement			\$141	\$141	
411340 - Uniform Allowance	\$(37)			\$37	-
411350 - Phone Allowance	\$481		\$645	\$164	75%
Total	\$904,651		\$1,077,304	\$172,653	84%

Revenues and Expenses by Fiscal Period



Excess/(Deficiency) of Revenues over Expenses	Actuals	Encumbrances	Budget	(Over)/Under
	\$(214,815)		\$(62,112)	\$(152,703)

Opening Balance	Current Excess/(Deficiency)	Current Accrual Adjustment	Current Balance
\$88,986	\$(214,815)	\$(86,781)	\$(212,610)

YTD Alta Canyon revenues continue to worsen relative to budget due to the impact of COVID. Expense savings are still not nearly offsetting reduced revenue. We anticipate using federal stimulus money to help, but Alta Canyon will likely need a longer-term solution to remain solvent.



Risk Management



Budget Dashboard

- ☒ Combined
- ☐ Revenues
- ☐ Expenses

Last Refreshed: 4/21/2021 11:59 PM

Fund

6500 - Risk

Object

All

Department

All

Project

All

Fiscal Year & Period

2021

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Sort By

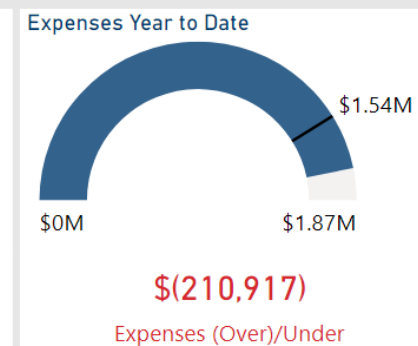
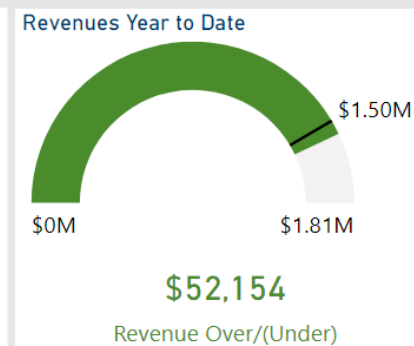
Object Class Detail

Encumbrances

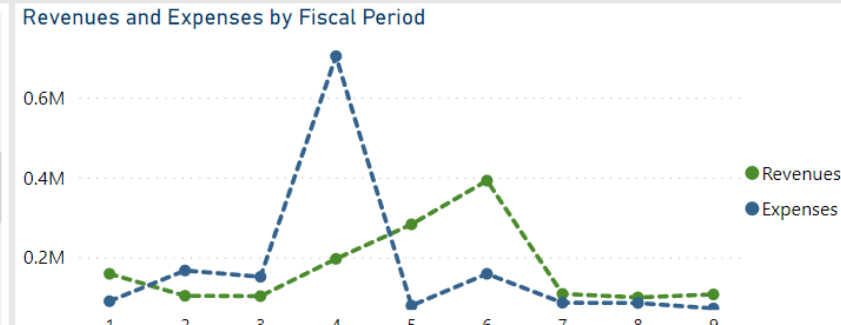
Included

Reset All Filters

Revenue Object	Actuals	Encumbrances	Budget	Over/(Under)	%
311110 - Property Taxes - Current	\$518,387	-	\$500,960	\$17,427	103%
311900 - Miscellaneous Revenue	\$93,184	-	\$78,410	\$14,774	119%
318281 - Worker's Compensation	\$274,399	-	\$254,655	\$19,744	108%
318282 - Risk Management Charges	\$655,767	-	\$655,767	-	100%
336100 - Interest Income	\$9,590	-	\$8,554	\$1,036	112%
339900 - Other Income	\$(80)	-	\$747	\$(827)	-11%
Total	\$1,551,247	-	\$1,499,093	\$52,154	103%



Expense Object	Actuals	Encumbrances	Budget	(Over)/Under	%
412414 - Computer Supplies	\$132	-	\$315	\$183	42%
412421 - Postage	\$11	-	\$108	\$97	10%
412491 - Miscellaneous Supplies	\$187	-	\$900	\$713	21%
412611 - Telephone	\$1,539	-	\$1,539	-	100%
413611 - General Liability/Auto Insurance	\$140,742	-	\$135,902	\$(4,840)	104%
413613 - General Liability Claim Pmt	\$297,491	\$83,028	\$314,964	\$(65,555)	121%
413621 - Property Insurance	\$499,033	-	\$433,910	\$(65,123)	115%
Total	\$1,593,836	\$153,079	\$1,535,997	\$(210,917)	114%



Excess/(Deficiency) of Revenues over Expenses	Actuals	Encumbrances	Budget	(Over)/Under
	\$(42,589)	\$(153,079)	\$(36,904)	\$(158,764)

Opening Balance	Current Excess/(Deficiency)	Current Accrual Adjustment	Current Balance
\$2,183,608	\$(42,589)	\$44,876	\$2,185,895

Uncertain markets have driven up the cost of property insurance. This has impacted the City's premium. Coupled with actual and encumbered costs associated with liability claims, this is driving expenses over budget in Risk Management. We may need to open the budget to address this.

