

City Council

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**City Manager**

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City of Sebastopol**City of Sebastopol Budget Temporarily Impacted by Cyber Crimes**

July 16, 2021 - In advance of the adoption of the City of Sebastopol's budget for 2021-2022, the Sebastopol City Council is informing the community of two unrelated incidents which have impacts on its city's finances.

In late April, a wire transfer in the amount of \$1.2 million from the City of Sebastopol's reserve account to a third party was made by the County of Sonoma which holds reserve funds for several cities, including Sebastopol. The wire transfer was made via a fraudulent email request. The City's Finance Department discovered the unauthorized transfer and reported it to the County of Sonoma and City Administration, who in turn notified the City Council. The City of Sebastopol has been working collaboratively with the County of Sonoma, law enforcement, and insurers to restore the funds.

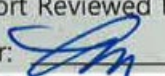
In an unrelated incident, the Sebastopol Police Department is investigating a compromise to its computer system that occurred on July 11th. The extent of the financial impact from this incident is dependent on the City's cyber insurance coverage, which provides for restoring and resecuring of the system.

The Sebastopol Police Department remains fully operational. There has been no interruption, nor are any interruptions anticipated or expected, to any public safety services provided by the Sebastopol Police Department.

The City is reviewing and discussing all non-critical expenditures pending completion of efforts to recover its funds. Ongoing City operations will not be affected.

This announcement is part of the agenda packet for the July 20 City Council meeting which was made available to the public on July 16.

Contact: City Manager/City Attorney Larry McLaughlin (707) 823-1153
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Agenda Report Reviewed by:
City Manager: 

CITY OF SEBASTOPOL
CITY COUNCIL
AGENDA ITEM

Meeting Date: July 20, 2021
To: Honorable Mayor and City Councilmembers
From: Ana Kwong – Administrative Services Director
Subject: Council Consideration of Approval and Adoption of Fiscal Year 2021-22 Budget
Recommendation Discussion and Approval of Resolutions for Adoption of the FY 2021-22 City Budget
Funding: Currently Budgeted: XX Yes _____ No _____ N/A

Net General Fund Cost:
If Cost to Other Fund(s),
Fund:

Account Code/Costs authorized in City Approved Budget (if applicable) AK (verified by Administrative Services Department)

INTRODUCTION/PURPOSE

This item is to request that the City Council Approve and Adopt Resolutions Related to the Adoption of the Fiscal Year 2021-22 City Budget.

BACKGROUND:

The June 15, 2021 public hearing followed by two additional meetings on June 21, 2021 and July 6, 2021 provided the opportunity for the City Council to discuss, and for the public to provide input on, the FY21-22 recommended budget. After full review of the proposed budget, the City Council gave staff direction for preparation of the final budget documents. It is expected that it will take time for the City’s revenue sources to reach the levels prior to the pandemic. As a result, the City once again faces projected deficits presented to the City Council with a planned use of reserve to cover budgetary shortfall.

DISCUSSION:

Historically, the City has taken a proactive and strategic approach to ensure the City’s fiscal health, sustainability and maintain prudent reserves. These practices have positioned the City to better withstand the economic interruption caused by the pandemic.

Taking into account post COVID-19, the development of the FY21-22 budget incorporates some key priorities focusing on:

- Relaunch Sebastopol in response to the economic changes caused by COVID-19.
- Homelessness/unhoused services program
- Engage consultant to provide strategic planning for the future, with an emphasis on revenue enhancement and operational improvements designed to better serve the community and achieve desired outcomes as we evolve as a whole.
- City wide staffing assessment
- Engage consultant for long range fire services review

Additionally, a summary recap of all the proposed departmental needs items that City Council has discussed is attached for further review and consideration.

Of Note: As of the writing of this staff report, the City has received the first half of the American Rescue Plan Act Fund in the amount of \$917,000. This amount will be incorporated into the proposed budget. To that end, at the July 6, 2021 City Council Meeting, the City Council was in consensus with the recommendations as discussed and directed staff to return with a final City Operating Budget for Fiscal Year 2021-22 with resolutions related to the adoption of the Fiscal Year 2021-22 City Budget which begins July 1, 2020 and ends June 30, 2021.

GOALS:

This action supports the following City Council Goals:

Goal 1 – Maintain the long term financial stability and sustainability of the City of Sebastopol and Operate City government in a fiscal responsible and responsive manner.

PUBLIC COMMENT:

As of the writing of this staff report, the City has not received any public comment. However, if staff receives public comment from interested parties following the publication and distribution of this staff report such comments will be provided to the City Council as supplemental materials before or at the meeting. In addition, public comments may be offered during the public comment portion of this item.

PUBLIC NOTICE:

This item was noticed in accordance with the Ralph M. Brown Act and was available for public viewing and review at least 72 hours prior to schedule meeting date.

FISCAL IMPACT:

Funds have been appropriated in the General Governmental Funds, Enterprise Fund and Special Revenue Funds for the preliminary FY21-22 budget.

RECOMMENDATION:

Staff is recommending that the City Council approve Resolutions Related to the Adoption of the Fiscal Year 2021-22 City Budget.

Attachment(s):

- Departmental Needs List
- FY21-22 Proposed Budget Replacement Pages
- FY21-22 Budget Adoption Resolution
- Appropriations Limit Pursuant to Article XIII B of the California Constitution Resolution
- Supplemental Law Enforcement Services Funding (SLESF) Resolution

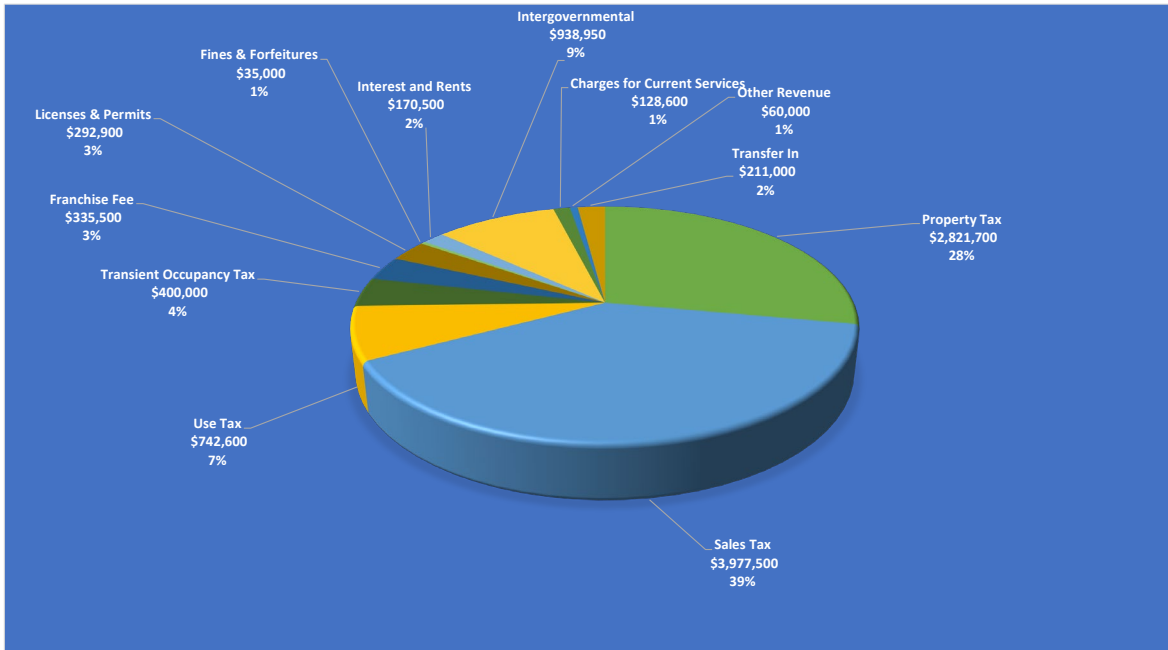
City of Sebastopol

Departmental Needs List

Seq. No	Department	Account Number	Description	FY 2021-22 Proposed Amount
1	City Council	100-10-01-4820	Community Benefit Grants Program	88,660
2	City Council	100-10-01-4820	CBG-Sea Serpents	11,000
3	City Council	100-10-01-4820	Sponsorship Pilot Program	15,000
4	City Manager	124-11-01-4210	Contracted Services - Relaunch	86,000
5	City Manager	124-11-01-4210	Contracted Services - WCCC	72,000
6	Non-Departmental	124-00-00-4999	Pension Transfer	28,000
7	Admin Svs (Finance)	100-14-01-4210	Municipal Finance Study	40,000
8	Admin Svs (Finance)	100-14-11-4210	Staffing Assessment Review	15,000
9	Admin Svs (Finance)	100-14-11-4010	Staffing Reorg	15,000
10	Planning Department	100-21-02-4210	Civic Sparks	29,000
11	Planning Department	203-00-00-4330	Uncycled Art	3,500
12	Engineering Department	100-23-02-4210	SB1383	30,000
13	Fire Department	100-31-14-4330	MYN/EOC	10,300
14	Fire Department	100-31-02-4210	Long Range Fire Review	40,000
15	Fire Department	100-31-02-5100	Fire Engine Replacement	80,000
16	Public Works	124-41-03-4330	Morris Street Restroom & Handwash Stations	11,000
17	Public Works	124-41-03-4330	Landscaping Downtown	24,000
18	Public Works	100-41-04-5100	1/2 Ton Pickup	28,250
19	Public Works	124-41-06-4213	Zero Waste Building Upgrades	20,000
20	Public Works	510-44-02-4330	Sewer Lateral	50,000
Grand Total				696,710

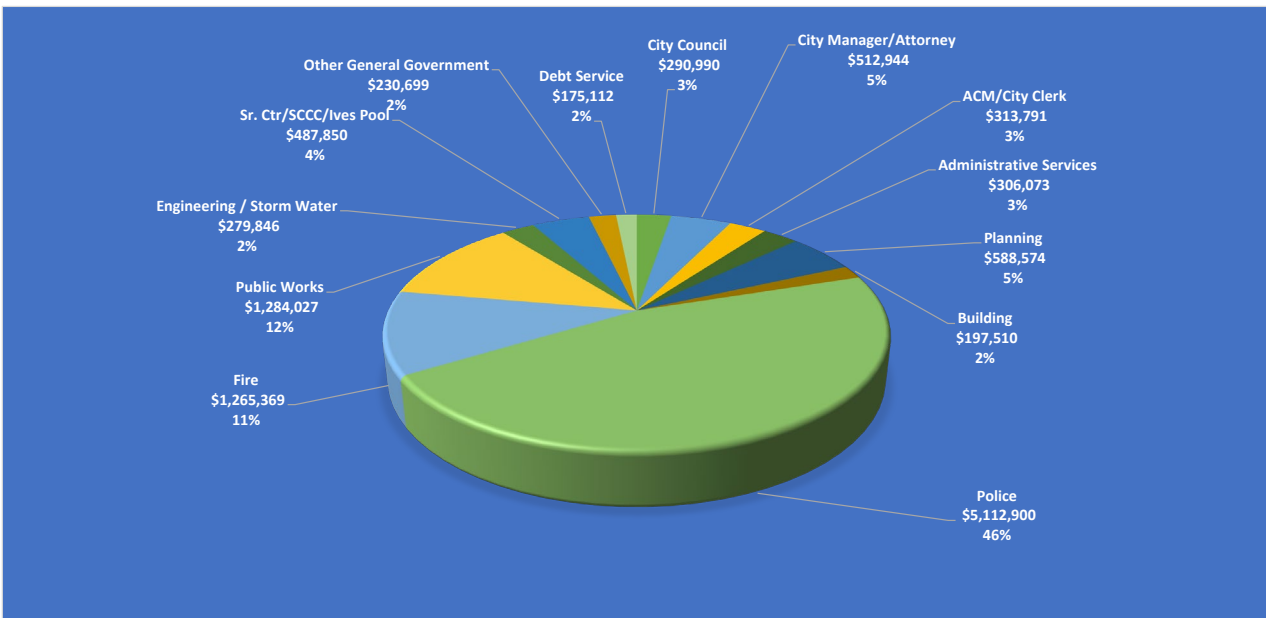
2021-22 Proposed General Fund Revenue Budget at a Glance Where does the City's Money Come From?

Revenue Summary	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Increase (Decrease)	% Change
Property Tax	\$ 2,714,491	\$ 2,820,051	\$ 2,781,700	\$ 2,772,000	\$ 2,793,000	\$ 2,821,700	\$ 49,700	1.8%
Sales Tax	\$ 4,041,764	\$ 3,697,725	\$ 3,181,975	\$ 3,765,000	\$ 3,903,500	\$ 3,977,500	\$ 212,500	5.6%
Use Tax	\$ 794,944	\$ 763,643	\$ 734,400	\$ 744,600	\$ 705,500	\$ 742,600	\$ (2,000)	-0.3%
Transient Occupancy Tax	\$ 631,742	\$ 518,175	\$ 400,000	\$ 400,000	\$ 350,000	\$ 400,000	\$ -	0.0%
Franchise Fee	\$ 358,299	\$ 336,738	\$ 335,500	\$ 335,500	\$ 335,500	\$ 335,500	\$ -	0.0%
Licenses & Permits	\$ 317,955	\$ 449,875	\$ 292,900	\$ 292,900	\$ 443,500	\$ 292,900	\$ -	0.0%
Fines & Forfeitures	\$ 55,502	\$ 48,171	\$ 46,500	\$ 46,500	\$ 35,000	\$ 35,000	\$ (11,500)	-24.7%
Interest and Rents	\$ 228,552	\$ 237,347	\$ 200,500	\$ 200,500	\$ 200,500	\$ 170,500	\$ (30,000)	-15.0%
Intergovernmental	\$ 42,272	\$ 1,729,540	\$ 166,700	\$ 166,700	\$ 486,700	\$ 938,950	\$ 772,250	463.3%
Charges for Current Services	\$ 229,252	\$ 179,196	\$ 128,600	\$ 128,600	\$ 113,100	\$ 128,600	\$ -	0.0%
Other Revenue	\$ 529,980	\$ 555,280	\$ 262,625	\$ 262,625	\$ 165,000	\$ 60,000	\$ (202,625)	-77.2%
Transfer In	\$ 74	\$ 4,493	\$ 102,000	\$ 102,000	\$ 108,500	\$ 211,000	\$ 109,000	106.9%
TOTAL REVENUES	\$ 9,944,827	\$ 11,340,234	\$ 8,633,400	\$ 9,216,925	\$ 9,639,800	\$ 10,114,250	\$ 897,325	9.7%



2021-22 Proposed General Fund Expenditures Budget at a Glance How does the City Spend the Money It Receives?

Expenditures by Department	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Increase (Decrease)	% Change
City Council	\$ 214,052	\$ 226,256	\$ 257,729	\$ 257,729	\$ 220,999	\$ 290,990	\$ 33,260	12.9%
City Manager/Attorney	\$ 265,792	\$ 411,604	\$ 447,381	\$ 467,381	\$ 480,974	\$ 512,944	\$ 45,563	9.7%
ACM/City Clerk	\$ 251,909	\$ 285,483	\$ 306,978	\$ 321,978	\$ 305,115	\$ 313,791	\$ (8,188)	-2.5%
Administrative Services	\$ 220,223	\$ 180,045	\$ 268,756	\$ 268,756	\$ 245,911	\$ 306,073	\$ 37,316	13.9%
Planning	\$ 409,837	\$ 467,783	\$ 536,505	\$ 536,505	\$ 479,189	\$ 588,574	\$ 52,069	9.7%
Building	\$ 191,021	\$ 239,296	\$ 228,457	\$ 227,347	\$ 201,321	\$ 197,510	\$ (29,837)	-13.1%
Police	\$ 3,880,735	\$ 4,831,685	\$ 4,971,415	\$ 5,158,415	\$ 5,219,355	\$ 5,112,900	\$ (45,515)	-0.9%
Fire	\$ 853,283	\$ 965,223	\$ 1,136,180	\$ 1,126,880	\$ 1,102,220	\$ 1,265,369	\$ 138,489	12.3%
Public Works	\$ 1,009,693	\$ 1,336,565	\$ 1,348,774	\$ 1,358,254	\$ 1,330,628	\$ 1,284,027	\$ (74,227)	-5.5%
Engineering / Storm Water	\$ 240,628	\$ 193,153	\$ 281,451	\$ 266,346	\$ 238,839	\$ 279,846	\$ 13,500	5.1%
Sr. Ctr./SCCC/Ives Pool	\$ 471,056	\$ 568,624	\$ 446,555	\$ 440,555	\$ 406,235	\$ 487,850	\$ 47,295	10.7%
Other General Government	\$ 274,596	\$ 241,064	\$ 206,394	\$ 206,394	\$ 240,725	\$ 230,699	\$ 24,305	11.8%
Debt Service	\$ 204,671	\$ 204,670	\$ 204,790	\$ 204,790	\$ 186,291	\$ 175,112	\$ (29,678)	-14.5%
Transfer Out	\$ 2,857,719	\$ 2,154,774	\$ 190,000	\$ 190,000	\$ 175,000	\$ 121,000	\$ (69,000)	-36.3%
TOTAL EXPENDITURES	\$ 11,345,215	\$ 12,306,225	\$ 10,831,364	\$ 11,031,330	\$ 10,832,801	\$ 11,166,683	\$ 135,353	1.2%
Chargeback Services *								
Insurance	\$ 588,645		\$ 1,076,450	\$ 1,076,450	\$ 1,058,025	\$ 1,039,100	\$ (37,350)	-3.5%
Employee Benefits	\$ 940,143		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
* Allocated across departments								





**CONSOLIDATED GENERAL FUND
FINANCIAL SCHEDULE**

Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Inc/(Dec)	% Change
OPERATING REVENUE								
Property Taxes	\$2,660,677	\$2,781,985	\$2,742,700	\$2,733,000	\$2,733,000	\$2,780,700	\$ 47,700	1.7%
Real Property Transfer	53,814	38,066	39,000	39,000	60,000	41,000	2,000	5.1%
Sales Tax	4,041,764	3,697,725	3,181,975	3,765,000	3,903,500	3,977,500	212,500	5.6%
Use Tax	794,944	763,643	734,400	744,600	705,500	742,600	(2,000)	-0.3%
Transient Occupancy Tax	631,742	518,175	400,000	400,000	350,000	400,000	-	0.0%
Franchise Fees	358,299	336,738	335,500	335,500	335,500	335,500	-	0.0%
Licenses and Permits	317,955	449,875	292,900	292,900	443,500	292,900	-	0.0%
Fines & Forfeitures	55,502	48,171	46,500	46,500	35,000	35,000	(11,500)	-24.7%
Intergovernmental	42,272	1,729,540	166,700	166,700	486,700	938,950	772,250	463.3%
Interest and Rents	228,552	237,347	200,500	200,500	200,500	170,500	(30,000)	-15.0%
Charges for Current Services	229,252	179,196	128,600	128,600	113,100	128,600	-	0.0%
Miscellaneous/Other Income	529,980	555,280	262,625	262,625	165,000	60,000	(202,625)	-77.2%
TOTAL	9,944,753	11,335,741	8,531,400	9,114,925	9,531,300	9,903,250	788,325	8.6%
OPERATING EXPENDITURE								
City Council	\$214,052	\$226,256	\$257,729	\$257,729	\$220,999	\$290,990	\$ 33,260	12.9%
City Manager	165,112	258,082	304,758	324,758	323,240	366,894	42,136	13.0%
City Attorney	100,680	153,522	142,623	142,623	157,734	146,050	3,427	2.4%
Assistant City Manager City Clerk	251,909	285,483	306,978	321,978	305,115	313,791	(8,188)	-2.5%
Administrative Services (Finance)	220,223	180,045	268,756	268,756	245,911	306,073	37,316	13.9%
Planning	409,837	467,783	536,505	536,505	479,189	588,574	52,069	9.7%
Building	191,021	239,296	228,457	227,347	201,321	197,510	(29,837)	-13.1%
Police Protection	3,880,735	4,831,685	4,971,415	5,158,415	5,219,355	5,112,900	(45,515)	-0.9%
Fire Protection	853,283	965,223	1,136,180	1,126,880	1,102,220	1,265,369	138,489	12.3%
Public Works	1,009,693	1,336,565	1,348,774	1,358,254	1,330,628	1,284,027	(74,227)	-5.5%
Engineering / Storm Water	240,628	193,153	281,451	266,346	238,839	279,846	13,500	5.1%
Sr. Cntr/SCCC / Ives Pool	471,056	568,624	446,555	440,555	406,235	487,850	47,295	10.7%
Non Departmental	274,596	241,064	206,394	206,394	240,725	230,699	24,305	11.8%
TOTAL	8,282,825	9,946,781	10,436,575	10,636,540	10,471,510	10,870,571	234,031	2.2%
OTHER SOURCES/(USES)								
Debt Service	204,671	204,670	204,790	204,790	186,291	175,112	(29,678)	-14.5%
Other Uses	-	-	-	-	-	-	-	-
TOTAL	204,671	204,670	204,790	204,790	186,291	175,112	(29,678)	-14.5%
TRANSFERS IN/(OUT)								
Transfers In	74	4,493	102,000	102,000	108,500	211,000	109,000	106.9%
Transfers Out	(2,857,719)	(2,154,774)	(190,000)	(190,000)	(175,000)	(121,000)	69,000	-36.3%
TOTAL	(2,857,645)	(2,150,281)	(88,000)	(88,000)	(66,500)	90,000	178,000	-202.3%
TOTAL OPERATING EXPENDITURES	11,345,215	12,306,225	10,831,364	11,031,330	10,832,801	11,166,683	135,353	1.2%
Net General Fund Surplus/(Deficit)	(1,400,388)	(965,991)	(2,197,964)	(1,814,405)	(1,193,001)	(1,052,433)		
Beginning Unassigned Fund Balance	6,393,822	4,993,434	4,027,443	4,027,443	4,027,443	2,834,442		
Ending Unassigned Fund Balance	4,993,434	4,027,443	1,829,479	2,213,038	2,834,442	1,782,009		
RESERVE								
Policy Reserve Level (15%-20%)	2,269,043	2,461,245	1,624,705	2,206,266	2,166,560	2,233,337		
Actual Reserve Level	44.0%	32.7%	16.9%	20.1%	26.2%	16.0%		



GENERAL FUND REVENUES DETAILED

Revenue Categories	Account No.	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Inc/(Dec)	% Change
<u>Taxes</u>									
Property Taxes	100-3000	1,466,823	1,506,239	1,500,000	1,550,000	1,550,000	1,581,000	31,000	2.0%
Property Taxes (RPTTF)	100-3001	420,612	467,287	410,000	345,000	345,000	345,000	-	0.0%
Transfer Tax	100-3002	53,814	38,066	39,000	39,000	60,000	41,000	2,000	5.1%
Property Tax In-Lieu of VLF	100-3004	773,242	808,459	832,700	838,000	838,000	854,700	16,700	2.0%
Sales Tax - Bradley Burn	100-3010	2,041,973	1,819,956	1,607,500	1,860,000	1,912,200	1,977,500	117,500	6.3%
Sales Tax - 1/4 cent	124-3011	663,346	622,348	520,800	635,000	661,100	663,000	28,000	4.4%
Sales Tax - 1/2 cent	124-3012	1,336,445	1,255,421	1,053,675	1,270,000	1,330,200	1,337,000	67,000	5.3%
Sales Tax - Prop 172 pass thru	100-3014	88,612	87,755	79,200	89,400	89,400	99,600	10,200	11.4%
Utility Users Tax	100-3015	700,901	666,765	650,000	650,000	610,900	637,800	(12,200)	-1.9%
(Wireless)	100-3016	1,694	2,882	1,700	1,700	1,700	1,700	-	0.0%
Vehicle In-Lieu Tax	100-3017	3,737	6,241	3,500	3,500	3,500	3,500	-	0.0%
Transient Occupancy Tax	100-3020	631,742	518,175	400,000	400,000	350,000	400,000	-	0.0%
Garbage Franchise	100-3050	180,554	177,953	177,000	177,000	177,000	177,000	-	0.0%
PG&E Franchise	100-3051	88,492	82,256	82,000	82,000	82,000	82,000	-	0.0%
Cable/Video TV Franchise	100-3052	89,253	76,529	76,500	76,500	76,500	76,500	-	0.0%
Total Taxes		8,541,240	8,136,332	7,433,575	8,017,100	8,087,500	8,277,300	260,200	3.2%
<u>Licenses and Permits</u>									
Business Licenses	100-3101	106,892	151,321	130,000	130,000	130,000	130,000	-	0.0%
Building Permits	100-3103	196,877	283,714	150,000	150,000	300,000	150,000	-	0.0%
Dog License Fees	100-3104	1,786	1,440	1,500	1,500	1,500	1,500	-	0.0%
RBS Training Fees	100-3107	12,400	13,400	11,400	11,400	12,000	11,400	-	0.0%
Total Licenses & Permits		317,955	449,875	292,900	292,900	443,500	292,900	-	0.0%
<u>Fines, Forfeits & Penalties</u>									
Vehicle / Criminal Code Fines	100-3105	34,549	28,822	27,000	27,000	20,000	20,000	(7,000)	-25.9%
Parking Violations	100-3106	20,953	19,349	19,500	19,500	15,000	15,000	(4,500)	-23.1%
Total Fines, Forfeits & Penalties		55,502	48,171	46,500	46,500	35,000	35,000	(11,500)	-24.7%
<u>Intergovernmental & Grants</u>									
State Mandated Cost Reimb.	100-3202	189	10,996	3,700	3,700	3,700	3,700	-	0.0%
P.O.S.T Reimbursements	100-3203	7,843	2,238	2,400	2,400	2,400	2,400	-	0.0%
Casino Mitigation Reimbursements	100-3204	21,043	13,189	15,000	15,000	15,000	15,000	-	0.0%
County Grant	100-3206	1,845	-	-	-	370,000	-	-	0.0%
State Grant	100-3207	11,352	1,595,176	95,600	95,600	95,600	-	(95,600)	-100.0%
Federal Grant	100-3209	-	107,941	50,000	50,000	-	917,850	867,850	1735.7%
Total Intergovernmental & Grants		42,272	1,729,540	166,700	166,700	486,700	938,950	772,250	463.3%
<u>Interest & Rents</u>									
Interest Income	100-3300	138,784	144,253	130,000	130,000	130,000	110,000	(20,000)	-15.4%
Interest Income	124-3301	39,174	46,080	25,000	25,000	25,000	15,000	(10,000)	-40.0%
Cell Tower Lease Rental	100-3301	44,353	40,298	40,000	40,000	40,000	40,000	-	0.0%
City Property Rental - Little League	100-3302	2,671	2,611	2,000	2,000	2,000	2,000	-	0.0%
Space	100-3304	570	1,105	500	500	500	500	-	0.0%
City Property Rental - Palm Ave	100-3305	3,000	3,000	3,000	3,000	3,000	3,000	-	0.0%
Total Interest & Rents		228,552	237,347	200,500	200,500	200,500	170,500	(30,000)	-15.0%
<u>Charges for Current Services</u>									
Park and Plaza Rental Fees	100-3401	3,250	16,175	3,300	3,300	3,300	3,300	-	0.0%
Finance Staff Time	100-3405	8,724	5,674	-	-	-	-	-	0.0%
Pet Shelter Release Fees	100-3406	4,105	3,365	3,500	3,500	3,500	3,500	-	0.0%
Building Inspector Fees	100-3421	13,644	784	-	-	-	-	-	0.0%
Fire Department Fees	100-3425	60,385	52,842	30,000	30,000	25,000	30,000	-	0.0%
Planning Fees	100-3426	48,348	27,720	30,000	30,000	40,000	30,000	-	0.0%
Sale of Plans & Specifications	100-3427	278	615	300	300	300	300	-	0.0%
City Clerk Scholarships	-----	-	-	-	-	-	-	-	0.0%
Encroachment Permits	100-3441	35,012	32,135	30,000	30,000	25,000	30,000	-	0.0%
Grading Permits	100-3442	1,500	2,700	1,000	1,000	1,000	1,000	-	0.0%
Engineering Fees	100-3443	-	-	-	-	-	-	-	0.0%
Public Works Services	100-3445	8,900	2,774	1,500	1,500	1,500	1,500	-	0.0%
Police Services	100-3502	31,756	25,390	25,500	25,500	10,000	25,500	-	0.0%
Police D.U.I. Recovery	100-3503	228	450	-	-	-	-	-	0.0%



GENERAL FUND REVENUES DETAILED

Revenue Categories	Account No.	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Inc/(Dec)	% Change
Vehicle Releases	100-3504	3,712	4,515	3,500	3,500	3,500	3,500	-	0.0%
Police Overtime Reimbursement	100-3507	9,410	4,057	-	-	-	-	-	0.0%
Total Charges for Current Services		229,252	179,196	128,600	128,600	113,100	128,600	-	0.0%
<u>Miscellaneous/Other Income</u>									
Planning Publication Sales	100-3800	407	7	-	-	-	-	-	0.0%
Sale of Surplus Property	100-3801	-	10,869	-	-	-	-	-	0.0%
Sale of Publications	100-3803	-	-	-	-	-	-	-	0.0%
Insurance Reimbursement	100-3804	165,647	224,835	-	-	-	-	-	0.0%
Miscellaneous Income	100-3805	66,767	20,247	500	500	500	500	-	0.0%
Ives Pool Reimbursement	100-3810	47,159	49,022	52,000	52,000	59,500	59,500	7,500	14.4%
Successor Agency Administration	100-3999	250,000	250,300	210,125	210,125	105,000	-	(210,125)	-100.0%
Total Miscellaneous/Other Income		529,980	555,280	262,625	262,625	165,000	60,000	(202,625)	-77.2%
Subtotal General Fund Revenue		9,944,753	11,335,741	8,531,400	9,114,925	9,531,300	9,903,250	788,325	8.6%
Transfer In	3999	74	4,493	102,000	102,000	108,500	211,000	109,000	106.9%
Total General Fund Revenue		9,944,827	11,340,234	8,633,400	9,216,925	9,639,800	10,114,250	583,525	6.3%



GENERAL FUND - TRANSFERS

Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Inc/(Dec)
OTHER SOURCES (USES):							
Transfer in							
From Police Grant	74		100,000	100,000	108,000	127,000	27,000
From Vehicle Abatement	-		-	-	-	4,000	4,000
From General Plan Update	-		-	-	-	-	-
From Building Permit Incremental Fund	-		2,000	2,000	500	-	(2,000)
From Vehicle Buiding Reserve						80,000	80,000
From Capital Project	-		-	-	-	-	-
From Committed Reserve			-	-	-	-	-
Subtotal Transfer in	74	-	102,000	102,000	108,500	211,000	109,000
Transfer out							
To Woodstone Assessment District Fund			-	-	-	-	-
To SLESF	(30,989)	-	-	-	-	-	-
To Retirement Fund	(700,000)	(1,000,000)	-	-	-	(28,000)	(28,000)
To Bldg Facilities Infrass Fund	(845,000)	(466,000)	(110,000)	(110,000)	(95,000)	-	110,000
To Vehicle Replacement Fund	(1,100,000)	-	-	-	-	-	-
To Capital Project Fund	(25,000)	(688,774)	-	-	-	(93,000)	(93,000)
To Police Grant Fund	(930)	-	-	-	-	-	-
To Sewer Fund	-	-	(80,000)	(80,000)	(80,000)	-	80,000
To Gas Tax	(5,800)	-	-	-	-	-	-
To Street Pavement Reserves	(150,000)	-	-	-	-	-	-
Subtotal Transfer out	(2,857,719)	(2,154,774)	(190,000)	(190,000)	(175,000)	(121,000)	69,000
TOTAL TRANSFERS	(2,857,645)	(2,154,774)	(88,000)	(88,000)	(66,500)	90,000	178,000

GENERAL FUND RESERVES CATEGORIES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	City Unassigned Reserves @ 6/30/20 (Audited)		City Assigned Reserves @ 6/30/20 (Audited)					
	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	Buildings, Facilities & Infrastructure Reserve 103-00-00-2900	Equipment, Technology & Vehicle Replacement Reserve 104-00-00-2900	CalPERS Retirement & OPEB Reserves 105-00-00-2900	Column 4+5+6+7 Grand Total
Beginning Balance @ 7/1/20	4,027,443	4,027,443	4,027,443	2,834,442	1,025,247	1,007,839	2,819,419	7,686,947
FY20-21 Adopted Budget Addition/(Uses)	(2,197,964)							
FY20-21 Adjusted Budget Addition/(Uses)		(1,814,405)				205,000		
FY20-21 Estimated Actual Addition/(Uses)			(1,193,001)		(12,000)	-		
FY21-22 Proposed Budget Addition/(Uses)				(1,052,433)	(1,500)	(80,000)	28,000	
Total Anticipated Reserve @ 6/30/21	1,829,479	2,213,038	2,834,442					
Total Anticipated Reserve @ 6/30/22				1,782,009	1,011,747	1,132,839	2,847,419	6,774,014
Actual Reserve Level in relation to expenditures	16.9%	20.1%	26.2%	16.0%	9.1%	10.1%	25.5%	60.7%



BUILDINGS, FACILITIES & INFRASTRUCTURE RESERVE FUND

DESCRIPTION	2019-20 Actuals	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$Inc/(Dec)	% Change
OPERATING REVENUE							
Charges for Services - Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other Income	-	-	-	-	-	-	0.00%
Interest Earnings	-	-	-	-	-	-	0.00%
Transfer In	466,000	-	-	-	-	-	0.00%
TOTAL REVENUE	\$ 466,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OPERATING EXPENSES							
Police - Building Maintenance	-	-	-	-	-	-	0.00%
Public Works - Building Maintenance	-	-	-	-	-	-	0.00%
Government Building - Building Maintenance	10,500	-	-	-	-	-	0.00%
Senior Cntr - Building Maintenance	14,000	-	-	-	-	-	0.00%
SCCC - Building Maintenance	188,612	-	-	12,000	1,500	1,500	0.00%
Pool- Building Maintenance	49,800	-	-	-	-	-	0.00%
TOTAL OPERATING EXPENSE	\$ 262,912	\$ -	\$ -	\$ 12,000	1,500	\$ 1,500	0.00%
NET BUDGETARY RESULT	\$ 203,088	\$ -	\$ -	\$ (12,000)	\$ (1,500)	\$ (1,500)	
Addition/(Use) of Reserves	\$ 203,088	\$ -	\$ -	\$ (12,000)	(1,500)		
Beginning Fund Balance (Estimated)	\$ 762,335	\$ 1,025,247	\$ 1,025,247	\$ 1,025,247	1,013,247		
Ending Fund Balance (Estimated)	\$ 1,025,247	\$ 1,025,247	\$ 1,025,247	\$ 1,013,247	1,011,747		



EQUIPMENT, TECHNOLOGY & VEHICLE RESERVE FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Inc/(Dec)	% Change
<u>OPERATING REVENUE</u>							
Charges for Services - Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other Income	10,000	-	-	205,000	-	-	0.00%
Interest Earnings	21,730	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	-	0.00%
TOTAL REVENUE	\$ 31,730	\$ -	\$ -	\$ 205,000	0	\$ -	0.00%
<u>OPERATING EXPENSES</u>							
Building- Vehicle Purchase	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.00%
Fire - Vehicle Purchase	-	-	-	-	80,000	80,000	0.00%
Police - Vehicle Purchase	-	-	-	-	-	-	0.00%
Public Works - Vehicle Purchase	-	-	-	-	-	-	0.00%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	80,000	\$ 80,000	0.00%
NET BUDGETARY RESULT	\$ 31,730	\$ -	\$ -	\$ 205,000	(80,000)	\$ (80,000)	
Addition/(Use) of Reserves	\$ 31,730	\$ -	\$ -	\$ 205,000	\$ (80,000)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	-		
Beginning Fund Balance (Estimated)	\$ 976,109	\$ 1,007,839	\$ 1,007,839	\$ 1,007,839	1,212,839		
Ending Fund Balance (Estimated)	\$ 1,007,839	\$ 1,007,839	\$ 1,007,839	\$ 1,212,839	1,132,839		

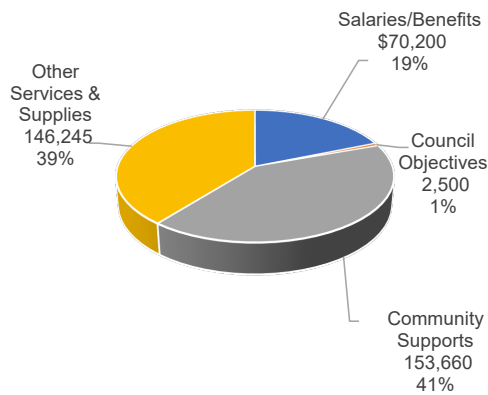
SUMMARY - CITY COUNCIL

FUNDING SOURCES	Adopted Funding 2020-21	Adjusted Funding 2020-21	Estimated Funding 2020-21	Proposed Funding 2021-22
Water Fund	\$ 34,253	\$ 34,253	\$ 31,346	\$ 37,669
Sewer Fund	39,962	39,962	36,570	43,947
General Fund	257,729	257,729	288,915	372,605
TOTAL REVENUE	331,945	331,945	356,830	454,220

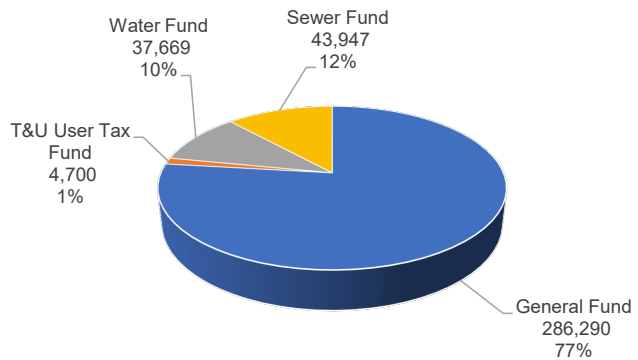
EXPENSE	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	55,491	65,800	65,800	58,200	70,200	4,400	6.7%
Contracted Services	17,979	37,700	37,700	38,000	60,000	22,300	59.2%
Advertising/Legal Publications	6,165	10,000	10,000	14,000	10,000	-	0.0%
Services & Supplies	8,285	8,000	8,000	3,000	8,000	-	0.0%
Equipment Rental	4,167	4,500	4,500	4,700	4,700	200	4.4%
Telecommunications	7,228	10,200	10,200	8,000	10,200	-	0.0%
Training / Meetings / Travels	10,655	11,000	11,000	600	11,000	-	0.0%
Dues & Subscriptions	26,130	27,345	27,345	25,000	27,545	200	0.7%
Allocated Insurance	14,372	15,200	15,200	14,215	14,800	(400)	-2.6%
Council Objectives	2,000	2,500	2,500	2,500	2,500	-	0.0%
Community Benefit Grant Supports	93,890	97,700	97,700	97,700	99,660	1,960	2.0%
Other Community Supports	40,135	42,000	42,000	23,000	54,000	12,000	28.6%
TOTAL EXPENSE	\$ 286,496	\$ 331,945	\$ 331,945	\$ 288,915	\$ 372,605	\$ 40,660	12.2%

^a Salaries: Includes stipend pay, Benefits: Includes health, dental, vision, medicare, life insurance

City Council Expenditures



Cost Allocation



**Detail - City Council
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-1001-4010	Salaries - Full Time ¹	18,093	18,000	18,000	18,300	18,000
100-1001-4011	Salaries - Part Time ¹	-	-	-	-	-
100-1001-4100	Benefits ²	27,728	36,300	36,300	28,180	35,400
100-1001-4101	Health in lieu	9,670	11,500	11,500	11,720	16,800
100-1001-4210	Contract Services	14,587	32,500	32,500	38,000	60,000
100-1001-4212	Technology Maintenance	3,392	5,200	5,200	-	-
100-1001-4250	Advertising/Legal Publications	6,165	10,000	10,000	14,000	10,000
100-1001-4310	Office Supplies	1,346	5,000	5,000	500	5,000
100-1001-4330	Misc. Supplies & Services	6,939	3,000	3,000	2,500	3,000
100-1001-4345	Dues / Subscriptions	26,130	27,345	27,345	25,000	27,545
100-1001-4510	Conference & Training	6,679	5,000	5,000	600	5,000
100-1001-4515	Meetings & Travel	3,976	6,000	6,000	-	6,000
100-1001-4750	Telecommunications	7,228	10,200	10,200	8,000	10,200
100-1001-4800	Council Approved Initiatives	2,000	2,500	2,500	2,500	2,500
100-1001-4820	Community Benefit Grants Support	93,890	97,700	97,700	97,700	99,660
100-1001-4996	Allocated Liability Insurance	12,672	13,500	13,500	12,515	13,200
100-1001-4997	Allocated Workers' Comp Insurance	1,700	1,700	1,700	1,700	1,600
Total Operation		242,195	285,445	285,445	261,215	313,905
100-1001-4210	Community Outreach ³	1,373	5,000	5,000	5,000	5,000
100-1001-4210	Library/City Hall Landscaping	7,909	6,000	6,000	6,000	7,000
100-1001-4890	Other Community Support	30,853	31,000	31,000	12,000	42,000
Total Council Objectives		40,135	42,000	42,000	23,000	54,000
124-1001-4375	Equipment Rental (Photocopier Lease)	4,167	4,500	4,500	4,700	4,700
TOTAL DEPARTMENT		286,496	331,945	331,945	288,915	372,605
100-1001-3998	G&A - Water Fund Allocation - 12%	(27,803)	(34,253)	(34,253)	(31,346)	(37,669)
100-1001-3998	G&A - Sewer Fund Allocation - 14%	(32,437)	(39,962)	(39,962)	(36,570)	(43,947)
General Fund Cost Allocation - 74%		222,089	253,229	253,229	216,299	286,290

¹ Salaries: Includes stipend pay

² Benefits: Includes health, dental, vision, medicare, life insurance

³ Cost for this item is to fund outreach special projects

General Fund FTE	5.00	5.00	5.00	5.00	5.00
Total FTE	5.00	5.00	5.00	5.00	5.00

**Detail - Community Support
Budget Expenditures**

Account Number	Name of Organization	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-1001-4820	Analy High School	6,600	1,500	1,500	1,550	6,100
100-1001-4820	Ceres Community Project	-	8,000	8,000	8,000	8,125
100-1001-4820	Chamber of Commerce - Apple Blossom Festival & Parade	15,000	12,000	12,000	12,000	10,000
100-1001-4820	Chamber of Commerce - Visitor Center	-	3,000	3,000	3,000	5,000
100-1001-4820	Flatbed Music Festival	-	4,000	4,000	4,000	-
100-1001-4820	Food For Thought	-	-	-	-	-
100-1001-4820	Gravenstein Health Action Coalition	-	8,000	8,000	8,000	-
100-1001-4820	Gravenstein Lion Club	-	-	-	-	2,000
100-1001-4820	Library Assoc New Techno-Current Regional Entity (LANTERN)	4,880	-	-	-	-
100-1001-4820	Main Stage West	-	3,000	3,000	3,000	8,000
100-1001-4820	Mr. Music Foundation	11,445	10,000	10,000	10,000	10,000
100-1001-4820	Rebuilding Together Sebastopol	3,500	2,800	2,800	2,800	3,000
100-1001-4820	Redwood Rainbows Square Dance Club, Inc ^{a)}	9,000	-	-	-	-
100-1001-4820	School Garden Network Foundation	-	2,000	2,000	2,000	-
100-1001-4820	Sebastopol Center for the Arts - Opening Up	-	-	-	-	10,000
100-1001-4820	Sebastopol Center for the Arts - Art Trails	10,000	2,000	2,000	2,000	-
100-1001-4820	Sebastopol Center for the Arts - Climate Change	-	2,500	2,500	2,500	-
100-1001-4820	Sebastopol Center for the Arts - Documentary Film Festival	-	5,000	5,000	5,000	-
100-1001-4820	Sebastopol Downtown Association	5,000	5,000	5,000	5,000	-
100-1001-4820	Sebastopol Entrepreneurs Project	2,500	1,500	1,500	1,500	-
100-1001-4820	Sebastopol Farmers Market	2,000	4,000	4,000	4,000	2,000
100-1001-4820	Sebastopol Regional Library	2,965	-	-	-	3,185
100-1001-4820	Sebastopol Sea Serpents	-	11,000	11,000	11,000	11,000
100-1001-4820	Sebastopol World Friends - Sister City Exchanges	5,000	4,000	4,000	4,000	5,000
100-1001-4820	Slow Food Russian River	4,500	3,600	3,600	3,600	4,500
100-1001-4820	SUSD Rainbow House	4,000	-	-	-	4,000
100-1001-4820	Western SoCo Historical Society	7,500	4,800	4,800	4,800	7,750
100-1001-xxxx	Sponsorship Allocation Pilot Program	-	-	-	-	-
Total		\$ 93,890	\$ 97,700	\$ 97,700	\$ 97,750	\$ 99,660

^{a)} \$11,516 requested for Wischemann Hall Building Maintenance will be budgeted in Pubic Works Government Building budget for such repairs

	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
TOTAL CBG Actual Funding	\$ 93,890	\$ 97,700	\$ 97,700	\$ 97,750	\$ 99,660
% Contribution in relation to annual revenues (per policy)	1.01%	1.17%	1.09%	1.07%	1.11%
General Fund Revenues	9,294,076	8,385,800	8,969,325	9,161,300	8,985,400

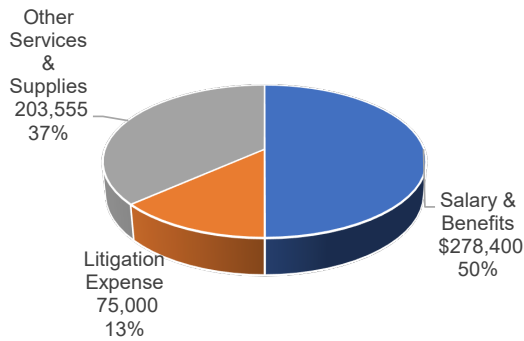
SUMMARY - CITY MANAGER | ATTORNEY

FUNDING SOURCES	Adopted Funding 2020-21	Adjusted Funding 2020-21	Estimated Funding 2020-21	Proposed Funding 2021-22
Water Fund	\$ 56,337	\$ 56,337	\$ 56,653	\$ 58,736
Sewer Fund	53,237	53,237	53,224	55,561
General Fund	447,381	467,381	480,974	512,944
TOTAL REVENUE	556,955	576,955	590,850	627,240

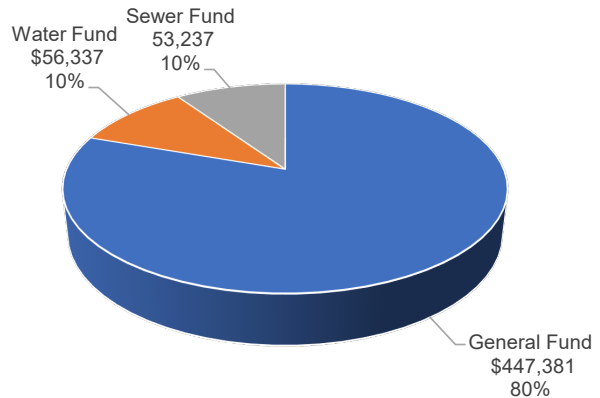
EXPENSE	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	295,662	278,400	278,400	272,900	288,200	9,800	3.6%
Contracted Services	93,410	153,000	173,000	174,700	212,700	39,700	22.7%
Litigation Expense	85,310	75,000	75,000	90,000	75,000	-	0.0%
Services & Supplies	1,173	4,500	4,500	3,900	1,400	(3,100)	-79.5%
Equipment Rental	4,165	4,500	4,500	4,500	4,500	-	0.0%
Telecommunications	2,529	3,000	3,000	3,000	3,390	390	13.0%
Training / Meetings / Travels	100	1,750	1,750	200	750	(1,000)	-500.0%
Dues & Subscriptions	225	1,000	1,000	250	-	(1,000)	-400.0%
Allocated Insurance	33,462	35,805	35,805	41,400	41,300	5,495	13.3%
TOTAL EXPENSE	\$ 516,036	\$ 556,955	\$ 576,955	\$ 590,850	\$ 627,240	\$ 50,285	8.5%

^a Salaries: Includes base pay, longevity pay, education incentive pay
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

City Manager/Attorney Expenditures



Cost Allocation



**Detail - City Manager
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-1101-4010	Salaries ¹	152,255	144,400	144,400	144,400	148,700
100-1101-4100	Benefits ²	69,315	61,500	61,500	56,000	64,800
100-1101-4140	Retiree Health Insurance (OPEB)	3,733	3,800	3,800	3,800	3,800
100-1101-4210	Contract Services	3,092	1,000	1,000	2,700	2,700
100-1101-4310	Office Supplies	381	1,150	1,150	500	500
100-1101-4330	Misc. Supplies & Services	337	250	250	250	250
100-1101-4345	Dues / Subscriptions	225	1,000	1,000	250	-
100-1101-4510	Conference & Training	-	250	250	-	-
100-1101-4515	Meetings & Travel	100	750	750	200	750
100-1101-4750	Telecommunications	2,529	3,000	3,000	3,000	3,390
100-1101-4996	Allocated Liability Insurance	11,570	12,230	12,230	15,700	16,700
100-1101-4997	Allocated Workers' Comp Insurance	12,550	13,600	13,600	13,600	12,400
Total Operation		256,087	242,930	242,930	240,400	253,990
124-1101-4210	Contract Services - Economic Vitality	34,999	100,000	120,000	120,000	-
124-1101-4210	Contract Services - Community Outreach ³	55,319	52,000	52,000	52,000	52,000
124-1101-4210	Contract Services - Relaunch	-	-	-	-	86,000
124-1101-4210	Contract Services - Homeless WCCC					72,000
124-1101-4351	Computer Equipment Expenses	-	2,500	2,500	2,500	-
124-1101-4375	Equipment Rental (Photocopier Lease)	4,165	4,500	4,500	4,500	4,500
Total Capital Outlay & Other		94,483	159,000	179,000	179,000	214,500
TOTAL DEPARTMENT		350,570	401,930	421,930	419,400	468,490
100-1101-3998	G&A - Water Fund Allocation - 20%	(46,244)	(48,586)	(48,586)	(48,080)	(50,798)
100-1101-3998	G&A - Sewer Fund Allocation - 20%	(46,244)	(48,586)	(48,586)	(48,080)	(50,798)
General Fund Cost Allocation - 60%		163,599	145,758	145,758	144,240	152,394

¹ Salaries: Includes base pay (a portion is allocated to City Attorney budget), and longevity pay

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

³ Community Outreach Coordinator Contract

General Fund FTE	0.75	0.75	1.75	0.75	0.75
Total FTE	0.75	0.75	1.75	0.75	0.75

**Detail - City Attorney
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-1201-4010	Salaries ¹	50,752	48,200	48,200	48,200	49,600
100-1201-4100	Benefits ²	19,607	20,500	20,500	20,500	21,300
100-1201-4214	Legal Expense	85,310	75,000	75,000	90,000	75,000
100-1201-4330	Misc. Supplies & Services	455	600	600	650	650
100-1201-4515	Meetings & Travel	-	750	750	-	-
100-1201-4996	Allocation Liability Insurance	5,142	5,435	5,435	7,500	8,000
100-1201-4997	Allocated Workers' Comp Insurance	4,200	4,540	4,540	4,600	4,200
TOTAL DEPARTMENT		165,466	155,025	155,025	171,450	158,750

100-1201-3998	G&A - Water Fund Allocation - 5%	(7,466)	(7,751)	(7,751)	(8,573)	(7,938)
100-1201-3998	G&A - Sewer Fund Allocation - 3%	(4,478)	(4,651)	(4,651)	(5,144)	(4,763)
General Fund Cost Allocation - 92%		153,522	142,623	142,623	157,734	146,050

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

General Fund FTE	0.25	0.25	1.25	0.25	0.25
Total FTE	0.25	0.25	1.25	0.25	0.25

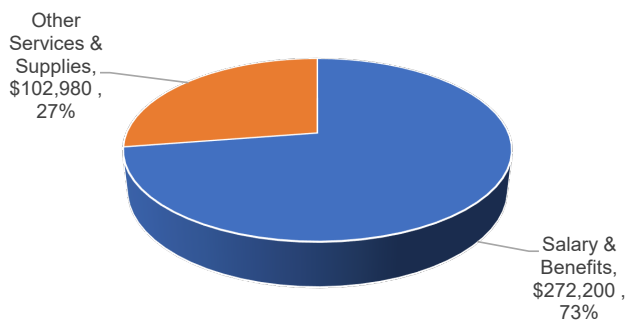
SUMMARY - ASSISTANT CITY MANAGER | CITY CLERK

FUNDING SOURCES	Adopted Funding 2020-21	Adjusted Funding 2020-21	Estimated Funding 2020-21	Proposed Funding 2021-22
Notary Fees	\$ -	\$ -	\$ -	\$ -
Plaza Rental Fees	3,300	3,300	3,300	3,300
Water Fund	28,374	28,374	27,352	28,874
Sewer Fund	24,828	24,828	23,933	25,265
General Fund	318,678	318,678	301,813	310,488
TOTAL REVENUE	375,180	375,181	356,400	367,930

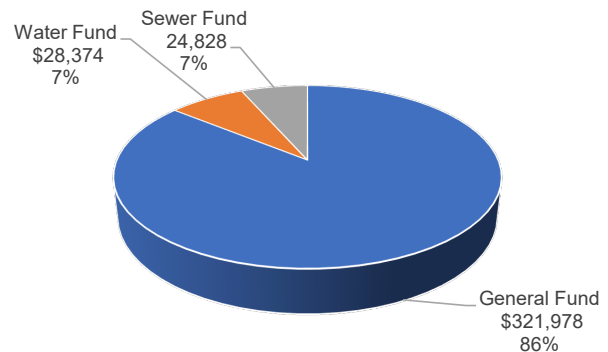
EXPENSE	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	280,045	272,200	272,200	260,500	282,100	9,900	3.8%
Contracted Services	5,175	33,750	33,750	32,250	30,550	(3,200)	-9.9%
Services & Supplies	8,461	7,650	7,650	9,000	8,650	1,000	11.1%
Equipment Rental	4,167	4,500	4,500	4,500	4,500	-	0.0%
Election Expense	-	15,000	15,000	7,500	-	(15,000)	-200.0%
Telecommunications	3,086	3,450	3,450	3,450	3,450	-	0.0%
Training/Meetings	494	2,500	2,500	2,500	2,500	-	0.0%
Dues & Subscriptions	3,005	2,880	2,880	2,800	2,880	-	0.0%
Allocated Insurance	30,936	33,250	33,250	33,900	33,300	50	0.1%
TOTAL EXPENSE	\$ 335,369	\$ 375,180	\$ 375,180	\$ 356,400	\$ 367,930	\$ (7,250)	-2.0%

a Salaries: Includes Base pay, longevity pay, education incentive pay
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

City Clerk Expenditures



Cost Allocation



**Detail - Assistant City Manager / City Clerk
Budget Expenditures**

Account Number	Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-1301-4010	Salaries ¹	167,949	200,645	198,800	198,800	198,800	204,800
100-1301-4100	Benefits ²	48,432	75,668	69,700	69,700	58,000	73,600
100-1301-4104	Accrual In-Lieu	7,008	-	-	-	-	-
100-1301-4140	Retiree Health Insurance (OPEB)	3,732	3,732	3,700	3,700	3,700	3,700
100-1301-4210	Contracted Services ³	9,870	3,289	29,250	29,250	29,250	30,550
100-1301-4212	Technology Maintenance	707	1,747	2,500	2,500	2,500	-
100-1301-4270	Election Costs	227	139	2,000	2,000	500	-
100-1301-4310	Office Supplies	2,209	5,185	5,000	5,000	5,000	5,000
100-1301-4330	Misc. Supplies & Services	1,007	3,276	1,650	1,650	1,500	1,150
100-1301-4345	Dues / Subscriptions	1,923	3,005	2,880	2,880	2,800	2,880
100-1301-4510	Conference & Training	4,301	12	2,000	2,000	2,000	2,000
100-1301-4515	Meetings & Travel	1,717	482	500	500	500	500
100-1301-4750	Telecommunications	2,608	3,086	3,450	3,450	3,450	3,450
100-1301-4996	Allocated Liability Insurance	7,462	13,736	14,525	14,525	15,200	16,100
100-1301-4997	Allocated Workers' Comp Insurance	10,850	17,200	18,725	18,725	18,700	17,200
Total Operation		270,002	331,202	354,680	354,680	341,900	360,930
124-1301-4270	Election Expense - Ballot Measures	16,888	-	15,000	15,000	7,500	-
124-1301-4351	Computer Equipment Expenses	-	-	1,000	1,000	2,500	2,500
124-1301-4375	Equipment Rental (Photocopier Lease)	5,521	4,167	4,500	4,500	4,500	4,500
Total Capital Outlay		22,409	4,167	20,500	20,500	14,500	7,000
TOTAL DEPARTMENT		292,411	335,369	375,180	375,180	356,400	367,930
100-1301-3998	G&A - Water Fund Allocation - 8%	(21,602)	(26,606)	(28,374)	(28,374)	(27,352)	(28,874)
100-1301-3998	G&A - Sewer Fund Allocation - 7%	(18,901)	(23,280)	(24,828)	(24,828)	(23,933)	(25,265)
General Fund Cost Allocation - 85%		229,499	281,316	301,478	301,478	290,615	306,791

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

³ Includes municode update annual contract maintainance

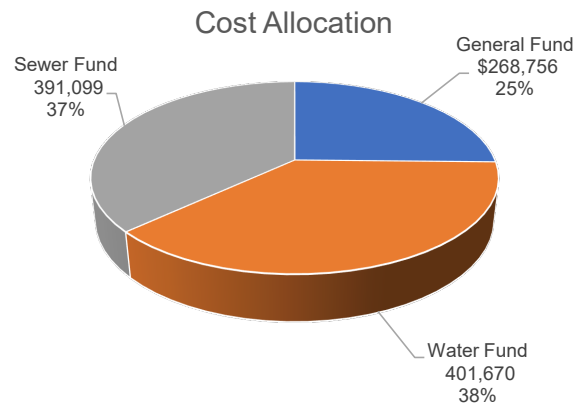
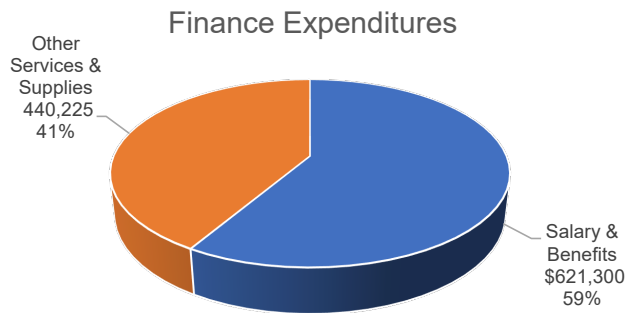
General Fund FTE	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.00	1.00	1.00

SUMMARY - ADMINISTRATIVE SERVICES (FINANCE)

FUNDING SOURCES	Adopted Funding 2020-21	Adjusted Funding 2020-21	Estimated Funding 2020-21	Proposed Funding 2021-22
Business Licenses	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
Staff Time Reimbursement	-	-	-	-
Water Fund	401,670	401,670	364,665	456,110
Sewer Fund	391,099	391,099	355,069	444,107
General Fund	138,756	138,756	115,911	176,073
TOTAL REVENUE	1,061,525	1,061,525	965,645	1,206,290

EXPENSE	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	388,364	621,300	621,300	426,850	669,500	48,200	11.3%
Contract Services	457,182	324,100	324,100	420,100	422,820	98,720	23.5%
Services & Supplies	13,385	10,500	10,500	17,500	10,500	-	0.0%
Equipment Rental	6,115	8,000	8,000	9,500	9,500	1,500	15.8%
Telecommunications	4,697	6,735	6,735	6,735	6,735	-	0.0%
Training/Meetings	3,442	3,000	3,000	3,000	3,000	-	0.0%
Dues & Subscriptions	3,408	4,435	4,435	3,500	4,435	-	0.0%
Allocated Insurance	79,092	83,455	83,455	78,460	79,800	(3,655)	-4.7%
TOTAL EXPENSE	\$ 955,685	\$ 1,061,525	\$ 1,061,525	\$ 965,645	\$ 1,206,290	\$ 144,765	15.0%

^a Salaries: base pay, and education incentive pay
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability



Detail - Administrative Services (Finance)

Budget Expenditures

Account Number	Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-1401-4010	Salaries ¹	239,796	247,176	373,700	373,700	294,000	408,900
100-1401-4012	Overtime	1,963	-	-	-	250	-
100-1401-4100	Benefits ²	118,253	134,852	240,000	240,000	125,000	253,000
100-1401-4140	Retiree Health Insurance OPEB	6,752	6,336	7,600	7,600	7,600	7,600
100-1401-4210	Contracted Services	219,687	238,881	69,000	69,000	185,000	109,000
100-1401-4211	Banking Fees	17,605	20,569	21,600	21,600	21,600	21,600
100-1401-4212	Technology Maintenance	13,052	12,772	12,000	12,000	12,000	25,720
100-1401-4220	Contract Services - Accounting Services	30,920	28,100	41,000	41,000	41,000	41,000
100-1401-4222	Contract Services - Sales Tax Audit	2,650	3,425	5,000	5,000	5,000	5,000
100-1401-4223	Contract Services - UUT Audit	15,000	15,000	15,000	15,000	15,000	15,000
100-1401-4230	Recruitment	1,068	23,094	20,000	20,000	-	20,000
100-1410-4210	Contract Services - Information Tech	43,058	39,641	53,000	53,000	53,000	53,000
100-1411-4210	Contract Services - Human Resources	82,097	75,700	87,500	87,500	87,500	132,500
100-1401-4310	Office Supplies	5,636	6,402	4,800	4,800	8,500	4,800
100-1401-4330	Misc. Supplies & Services	4,730	6,983	5,700	5,700	9,000	5,700
100-1401-4345	Dues / Subscriptions	2,540	3,408	4,435	4,435	3,500	4,435
100-1401-4375	Equipment Rental	1,773	1,948	3,500	3,500	3,500	3,500
100-1401-4510	Conference & Training	3,308	3,146	2,500	2,500	2,500	2,500
100-1401-4515	Meetings & Travel	959	296	500	500	500	500
100-1401-4750	Telecommunication	2,308	4,697	6,735	6,735	6,735	6,735
100-1401-4996	Allocated Liability Insurance	16,940	40,592	43,455	43,455	43,260	45,400
100-1401-4997	Allocated Workers' Comp Insurance	24,229	38,500	40,000	40,000	35,200	34,400
Total Operation		858,774	951,518	1,057,025	1,057,025	959,645	1,200,290
124-1401-4375	Equipment Rental (Photocopier Lease)	5,534	4,167	4,500	4,500	6,000	6,000
Total Capital Outlay		5,534	4,167	4,500	4,500	6,000	6,000

TOTAL DEPARTMENT	864,308	955,685	1,061,525	1,061,525	965,645	1,206,290
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100-1401-3998	G&A - Water Fund Allocation - 38%	(326,335)	(387,540)	(401,670)	(401,670)	(364,665)	(456,110)
100-1401-3998	G&A - Sewer Fund Allocation - 37%	(317,747)	(388,100)	(391,099)	(391,099)	(355,069)	(444,107)
General Fund Cost Allocation - 25%		214,692	175,878	264,256	264,256	239,911	300,073

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

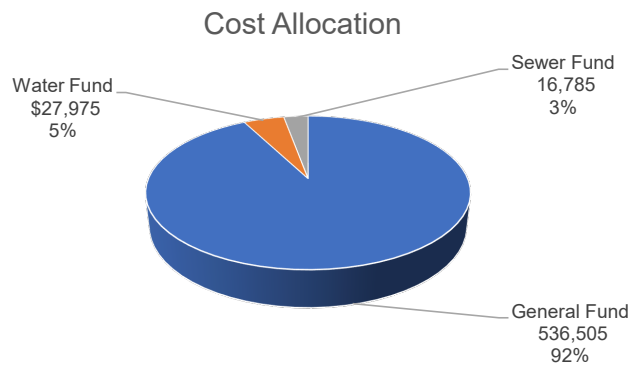
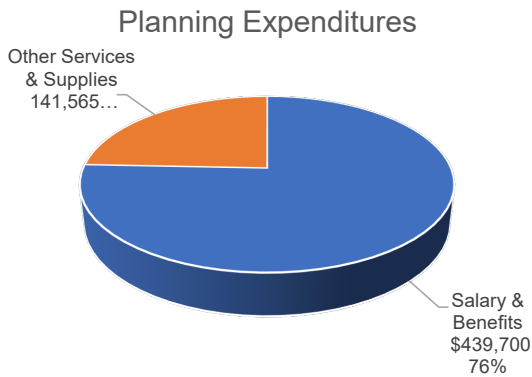
General Fund FTE	4.00	4.00	4.00	4.00	4.00	4.00
Total FTE	4.00	4.00	4.00	4.00	4.00	4.00

SUMMARY - PLANNING

FUNDING SOURCES	Adopted Funding 2020-21	Adjusted Funding 2020-21	Estimated Funding 2020-21	Proposed Funding 2021-22
Planning Fees	\$ 30,000	\$ 30,000	\$ 40,000	\$ 30,000
Planning Publications	-	-	-	-
Intergovernmental Grant	-	-	370,000	-
Water Fund	27,975	27,975	24,860	31,798
Sewer Fund	16,785	16,785	14,916	19,079
General Fund	506,505	506,505	69,189	558,574
TOTAL REVENUE	581,265	581,265	518,965	639,450

EXPENSE	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits^a	329,931	439,700	439,700	385,450	495,400	55,700	12.7%
Contract Services	111,605	72,765	72,765	64,765	77,750	4,985	6.9%
Services & Supplies	3,257	7,200	7,200	6,000	5,700	(1,500)	-20.8%
Equipment Rental	4,164	3,500	3,500	3,500	3,500	-	0.0%
Telcommunications	2,624	3,600	3,600	3,200	3,500	(100)	-2.8%
Training/Meetings	1,141	1,500	1,500	350	1,500	-	0.0%
Dues & Subscriptions	1,399	1,100	1,100	3,200	1,100	-	0.0%
Allocated Insurance	50,000	51,900	51,900	52,500	51,000	(900)	-1.7%
TOTAL EXPENSE	\$ 504,121	\$ 581,265	\$ 581,265	\$ 518,965	\$ 639,450	58,185	10.0%

^a Salaries: Includes base pay, longevity pay, education incentive pay
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability



**Detail - Planning
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-2102-4010	Salaries ¹	213,920	315,900	315,900	270,450	320,900
100-2102-4100	Benefits ²	114,432	120,500	120,500	113,800	171,200
100-2102-4140	Retiree Health Insurance OPEB	1,579	3,300	3,300	1,200	3,300
100-2102-4210	Contract Services	61,818	33,000	33,000	35,000	57,500
100-2102-4212	Technology Maintenance	-	1,500	1,500	1,500	250
100-2102-4226	Façade Improvement Program	-	20,000	20,000	10,000	20,000
100-2102-4230	Recruitment	4,051	-	-	-	-
100-2102-4250	Advertising/Legal Publications	829	2,200	2,200	3,900	2,200
100-2102-4310	Office Supplies	2,428	5,000	5,000	2,100	3,500
100-2102-4345	Dues / Subscriptions	1,399	1,100	1,100	3,200	1,100
100-2102-4510	Conference & Training	1,050	1,000	1,000	350	1,000
100-2102-4515	Meetings & Travel	91	500	500	-	500
100-2102-4750	Telecommunications	2,624	3,600	3,600	3,200	3,500
100-2102-4996	Allocated Liability Insurance	20,900	22,100	22,100	22,800	24,100
100-2102-4997	Allocated Workers' Comp Insurance	29,100	29,800	29,800	29,700	26,900
Total Operation		454,221	559,500	559,500	497,200	635,950
124-2102-4210	Contract Services	45,736	18,265	18,265	18,265	-
124-2102-4375	Equipment Rental (Photocopier Lease)	4,164	3,500	3,500	3,500	3,500
TOTAL DEPARTMENT		504,121	581,265	581,265	518,965	639,450

100-2102-3998	G&A - Water Fund Allocation - 5%	(22,711)	(27,975)	(27,975)	(24,860)	(31,798)
100-2102-3998	G&A - Sewer Fund Allocation - 3%	(13,627)	(16,785)	(16,785)	(14,916)	(19,079)
General Fund Cost Allocation - 92%		417,883	514,740	514,740	457,424	585,074

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

General Fund FTE	3.00	3.00	3.00	3.00	3.00
Total FTE	3.00	3.00	3.00	3.00	3.00

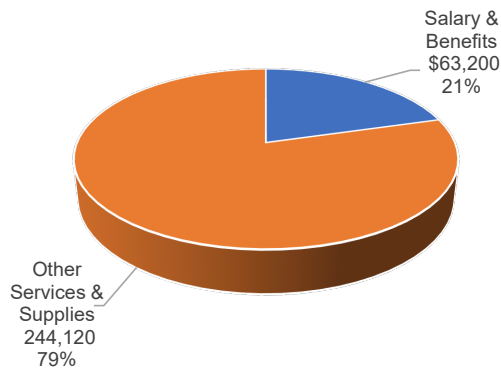
SUMMARY - BUILDING

FUNDING SOURCES	Adopted Funding 2020-21	Adjusted Funding 2020-21	Estimated Funding 2020-21	Proposed Funding 2021-22
Building Permits	\$ 150,000	\$ 150,000	\$ 300,000	\$ 150,000
Water Fund	39,432	39,237	34,665	33,995
Sewer Fund	39,432	39,237	34,665	33,995
General Fund	78,457	77,347	(98,679)	47,510
TOTAL REVENUE	307,320	305,820	270,650	265,500

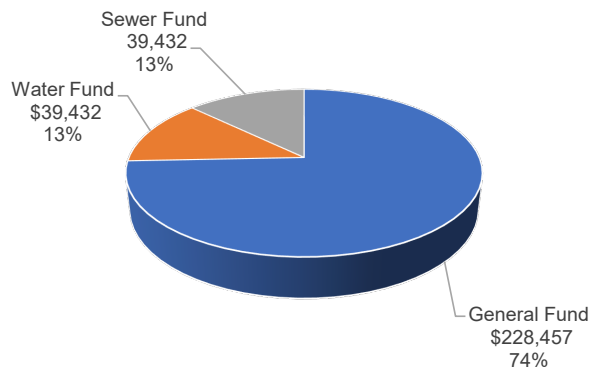
EXPENSE	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	159,410	63,200	63,200	56,300	65,700	2,500	4.0%
Contract Services	116,378	215,000	215,000	185,000	170,000	(45,000)	-20.9%
Services & Supplies	5,339	4,250	4,250	4,250	4,250	-	0.0%
Equipment Rental	3,544	4,000	4,000	4,000	4,000	-	0.0%
Vehicle Maintenance	4,195	-	-	-	-	-	0.0%
Meetings & Travels	-	2,000	500	-	500	-	0.0%
Telcommunications	3,580	1,620	1,620	2,400	1,700	80	4.9%
Dues & Subscriptions	1,538	450	450	200	450	-	0.0%
Allocated Insurance	28,146	16,800	16,800	18,500	18,900	2,100	12.5%
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSE	\$ 322,130	\$ 307,320	\$ 305,820	\$ 270,650	\$ 265,500	\$ (40,320)	-13.2%

^a Salaries: Includes base pay, longevity pay, education incentive pay
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Building Expenditures



Cost Allocation



**Detail - Building
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-2202-4010	Salaries ¹	106,623	41,300	41,300	41,300	42,450
100-2202-4100	Benefits ²	49,318	19,500	19,500	12,600	20,700
100-2202-4101	Health In-Lieu	3,469	2,400	2,400	2,400	2,550
100-2202-4210	Contract Services	112,077	215,000	215,000	185,000	170,000
100-2202-4230	Recruitment	4,301	-	-	-	-
100-2202-4310	Office Supplies	1,583	1,500	1,500	1,500	1,500
100-2202-4330	Misc Supplies & Services	3,756	2,750	2,750	2,750	2,750
100-2202-4345	Dues / Subscriptions	1,538	450	450	200	450
100-2202-4380	Vehicle Maintenance	4,195	-	-	-	-
100-2202-4510	Conference & Training	-	2,000	500	-	500
100-2202-4515	Meetings & Travel	-	-	-	-	-
100-2202-4750	Telecommunications	3,580	1,620	1,620	2,400	1,700
100-2202-4996	Allocated Liability Insurance	11,996	12,900	12,900	14,700	15,400
100-2202-4997	Allocated Wrks Comp Insurance	16,150	3,900	3,900	3,800	3,500
Total Operation		318,586	303,320	301,820	266,650	261,500
124-2202-4375	Equipment Rental (Copier Lease)	3,544	4,000	4,000	4,000	4,000
124-2202-5100	Capital Outlay		-	-	-	-
TOTAL DEPARTMENT		322,130	307,320	305,820	270,650	265,500

100-2202-3998	G&A - Water Fund Allocation - 13%	(41,417)	(39,432)	(39,237)	(34,665)	(33,995)
100-2202-3998	G&A - Sewer Fund Allocation - 13%	(41,417)	(39,432)	(39,237)	(34,665)	(33,995)
General Fund Cost Allocation - 74%		235,752	224,457	223,347	197,321	193,510

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

General Fund FTE	1.50	0.50	0.50	1.50	1.50
Total FTE	1.50	0.50	0.50	1.50	1.50

SUMMARY - ENGINEERING / STORM WATER

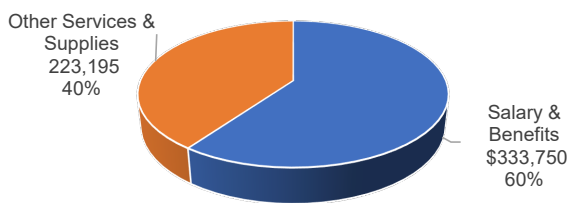
FUNDING SOURCES	Adopted Funding 2020-21	Adjusted Funding 2020-21	Estimated Funding 2020-21	Proposed Funding 2021-22
Encroachment Permits	30,000	30,000	25,000	30,000
Grading Permits	1,000	1,000	1,000	1,000
Sale of Plans & Specifications	300	300	300	300
Water Fund	151,077	137,562	129,906	122,128
Sewer Fund	124,417	113,287	106,981	100,576
General Fund	250,151	517,195	475,725	502,550
TOTAL REVENUE	556,945	799,344	738,912	756,554

EXPENSE	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a (1.75 FTE)	250,076	333,750	238,000	186,450	122,500	(115,500)	-48.5%
Contract Services	69,075	130,450	186,450	204,000	297,450	111,000	59.5%
Services & Supplies	1,230	750	750	4,000	1,000	250	33.3%
Telecommunications	2,477	3,060	3,060	2,525	3,100	40	1.3%
Training/Meetings	150	1,000	1,000	100	200	(800)	-80.0%
Dues & Subscriptions	37,104	47,620	47,620	40,650	48,800	1,180	2.5%
Allocated Insurance	35,500	37,215	37,215	34,900	26,400	(10,815)	-29.1%
Capital Outlay	3,011	3,100	3,100	3,100	3,100	-	0.0%
TOTAL EXPENSE	\$ 398,623	\$ 556,945	\$ 517,195	\$ 475,725	\$ 502,550	(14,645)	-2.8%

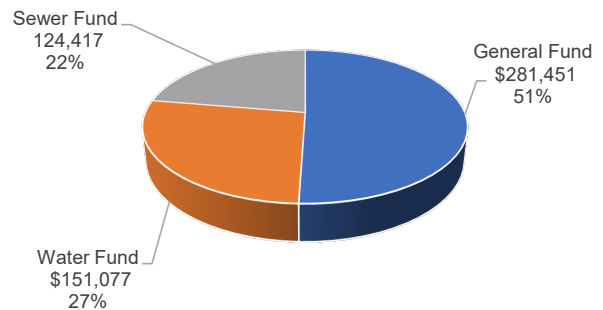
^a Salaries: Includes base pay, longevity pay, education incentive pay

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Engineering / Storm Water Expenditures



Cost Allocation



**Detail - Engineering
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-2302-4010	Salaries ¹ (1.75 FTE)	158,254	177,950	132,000	109,100	86,100
100-2302-4011	Salaries Part-time	10,354	-	-	14,250	-
100-2302-4012	Overtime	96	-	-	-	-
100-2302-4100	Benefits ²	76,933	149,700	84,300	45,200	30,150
100-2302-4101	Health In Lieu	707	2,400	2,400	1,200	2,550
100-2302-4104	Accrual In Lieu	-	-	15,600	13,000	-
100-2302-4140	Retiree Health Insurance (OPEB)	3,733	3,700	3,700	3,700	3,700
100-2302-4210	Contract Services	41,191	51,500	111,500	150,000	198,500
100-2302-4230	Recruitment	296	10,000	6,000	4,000	-
100-2302-4212	Technology Maintenance	204	-	-	-	-
100-2302-4330	Misc Supplies & Services	1,230	750	750	4,000	1,000
100-2302-4345	Dues & Subscription	5,104	7,070	7,070	100	7,500
100-2302-4750	Telecommunications	2,477	3,060	3,060	2,525	3,100
100-2302-4515	Meetings & Travel	150	1,000	1,000	100	200
100-2302-4996	Allocated Liability Insurance	19,600	20,715	20,715	18,100	19,200
100-2302-4997	Allocated Workers' Comp Insurance	15,900	16,500	16,500	16,800	7,200
Total Operation		336,228	444,345	404,595	382,075	359,200
124-2302-4375	Equipment Rental (Photocopier Lease)	3,011	3,100	3,100	3,100	3,100
TOTAL DEPARTMENT		339,239	447,445	407,695	385,175	362,300

100-2302-3998	G&A - Water Fund Allocation - 34%	(112,678)	(151,077)	(137,562)	(129,906)	(122,128)
100-2302-3998	G&A - Sewer Fund Allocation - 28%	(92,792)	(124,417)	(113,287)	(106,981)	(100,576)
General Fund Cost Allocation - 38%		(205,470)	168,851	153,746	145,189	136,496

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

General Fund FTE	1.75	1.75	1.75	1.75	1.75
Total FTE	1.75	1.75	1.75	1.75	1.75

**Detail - Storm Water Management
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
124-2307-4210	Contract Services	27,384	68,950	68,950	50,000	98,950
124-2307-4330	Misc Supplies & Services	-	-	-	-	-
124-2307-4345	Dues / Subscriptions	32,000	40,550	40,550	40,550	41,300
124-2307-4515	Meetings & Travel	-	-	-	-	-
TOTAL DEPARMENT		59,384	109,500	109,500	90,550	140,250

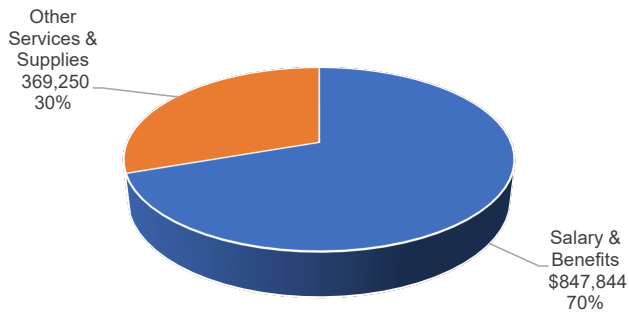
SUMMARY - FIRE

FUNDING SOURCES	Adopted Funding 2020-21	Adjusted Funding 2020-21	Estimated Funding 2020-21	Proposed Funding 2021-22
Fire Department Fees	\$ 30,000	\$ 30,000	\$ 25,000	\$ 30,000
Water Fund	80,914	80,214	78,259	84,382
General Fund	1,106,180	1,096,880	1,077,220	1,235,369
TOTAL REVENUE	1,217,094	1,207,094	1,180,479	1,349,750

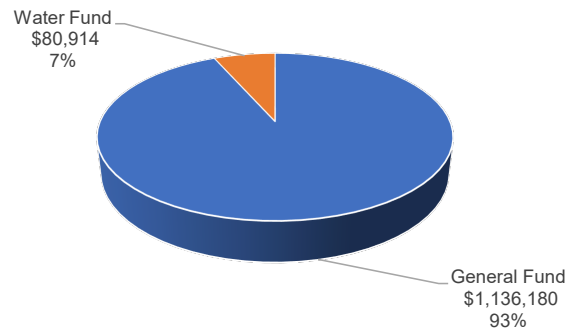
EXPENSE	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	740,538	847,844	837,844	831,779	862,250	24,406	2.9%
Contract Services	47,772	61,000	61,000	55,000	101,000	40,000	65.6%
Services & Supplies	51,732	39,100	39,100	41,000	52,300	13,200	33.8%
Equipment Rental / Maintenance	47,671	64,000	64,000	59,000	72,700	8,700	13.6%
Telcommunications	8,541	8,500	8,500	8,500	8,700	200	2.4%
Training/Meetings	1,945	9,000	9,000	9,000	9,000	-	0.0%
Dues & Subscriptions	9,827	15,000	15,000	10,000	13,200	(1,800)	-12.0%
Utilities	9,164	8,000	8,000	8,000	8,000	-	0.0%
Allocated Insurance	101,320	112,975	112,975	105,200	101,100	(11,875)	-10.5%
Other Community Supports	10,025	30,675	30,675	32,000	9,500	(21,175)	-69.0%
Capital Outlay	7,758	21,000	21,000	21,000	112,000	91,000	433.3%
TOTAL EXPENSE	\$ 1,036,293	\$ 1,217,094	\$ 1,207,094	\$ 1,180,479	\$ 1,349,750	\$ 142,656	11.8%

^a Salaries: Includes base pay, longevity pay, education incentive pay (when applicable)
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Fire Expenditures



Cost Allocation



**Detail - Fire
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-3102-4010	Salaries ¹	197,490	275,275	275,275	272,275	283,600
100-3102-4012	Overtime	-	5,000	5,000	5,000	5,000
100-3102-4013	Salaries - Part Time (Shift)	83,778	77,600	77,600	77,600	77,600
100-3102-4014	Salaries - Part Time (Calls/Drills)	149,767	160,000	150,000	150,000	150,000
100-3102-4015	Salaries - Part Time (Captain Weekends)	28,500	28,400	28,400	28,400	28,400
100-3102-4016	Salaries - Part Time (Retention)	99,997	80,000	80,000	80,000	80,000
100-3102-4100	Benefits ²	135,691	175,200	175,200	175,200	193,800
100-3102-4101	Health In-Lieu	2,617	2,400	2,400	2,400	2,550
100-3102-4102	Uniform Allowance	-	-	-	-	-
100-3102-4105	Medicare + FICA	31,327	30,469	30,469	29,704	30,000
100-3102-4140	Retiree Health Insurance (OPEB)	3,592	4,000	4,000	4,000	4,000
100-3102-4170	Fire Service CSFA Award	4,800	6,300	6,300	4,200	4,200
100-3102-4180	Fire Disability Insurance	2,979	3,200	3,200	3,000	3,100
100-3102-4210	Contract Services	47,772	61,000	61,000	55,000	101,000
100-3102-4310	Office Supplies	1,168	2,000	2,000	2,000	2,000
100-3102-4330	Misc Supplies & Services	40,156	33,100	33,100	35,000	33,000
100-3102-4345	Dues / Subscriptions	9,827	15,000	15,000	10,000	13,200
100-3102-4378	Equipment Maintenance	9,414	23,000	23,000	20,000	25,200
100-3102-4380	Vehicle Maintenance	34,714	19,500	19,500	17,500	23,500
100-3102-4390	Vehicle Fuel	-	17,500	17,500	17,500	20,000
100-3102-4515	Meetings & Travel	1,945	9,000	9,000	9,000	9,000
100-3102-4710	Utilities - Gas & Electric	7,081	5,000	5,000	5,000	5,000
100-3102-4711	Utilities - City Use	2,083	3,000	3,000	3,000	3,000
100-3102-4750	Telecommunications	7,100	7,000	7,000	7,000	7,200
100-3102-4996	Allocated Liability Insurance	42,970	44,925	44,925	46,700	49,200
100-3102-4997	Allocated Workers' Comp Insurance	58,350	68,050	68,050	58,500	51,900
100-3102-5100	Capital Outlay	-	-	-	-	-
Total Operation		1,003,118	1,155,919	1,145,919	1,117,979	1,205,450
124-3102-4330	Misc Supplies & Services	-	-	-	-	-
124-3102-4375	Equipment Rental (Photocopier Lease)	3,543	4,000	4,000	4,000	4,000
124-3102-4890	Other Community Support	10,025	30,675	30,675	32,000	9,500
124-3102-5100	Capital Outlay	7,758	21,000	21,000	21,000	112,000
Total Capital Outlay		21,326	55,675	55,675	57,000	125,500
TOTAL DEPARTMENT		1,024,444	1,211,594	1,201,594	1,174,979	1,330,950
100-3102-3998	G&A - Water Fund Allocation - 7%	(71,070)	(80,914)	(80,214)	(78,259)	(84,382)
General Fund Cost Allocation		932,048	1,075,005	1,065,705	1,039,720	1,121,069
General Fund FTE		1.50	2.50	2.50	1.50	1.50
General Fund FTE - Volunteers		34.00	32.00	32.00	33.00	33.00
Total FTE		35.50	34.50	34.50	34.50	34.50

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable)

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

**Detail - Fire Emergency Preparedness
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-3114-4310	Office Supplies	687	500	500	500	500
100-3114-4330	Misc. Supplies & Services	9,721	3,500	3,500	3,500	16,800
100-3114-4750	Telecommunications	1,441	1,500	1,500	1,500	1,500
TOTAL DEPARTMENT		11,849	5,500	5,500	5,500	18,800

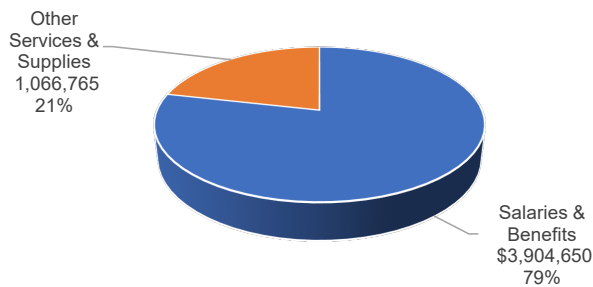
SUMMARY - POLICE

FUNDING SOURCES	Adopted Funding 2020-21	Adjusted Funding 2020-21	Estimated Funding 2020-21	Proposed Funding 2021-22
Public Safety Augmentation Fund	\$ 79,200	\$ 89,400	\$ 89,400	\$ 99,600
Fines & Forfeitures	46,500	46,500	35,000	35,000
P.O.S.T Reimbursement	2,400	2,400	2,400	2,400
Other Public Safety Services	38,200	38,200	22,700	38,200
Casino Mitigation Program	15,000	15,000	15,000	15,000
Responsible Beverage Program	11,400	11,400	12,000	11,400
Transfer In	102,000	102,000	108,500	211,000
General Fund	4,676,715	4,863,715	5,219,355	5,112,900
TOTAL REVENUE	4,971,415	5,168,615	5,504,355	5,525,500

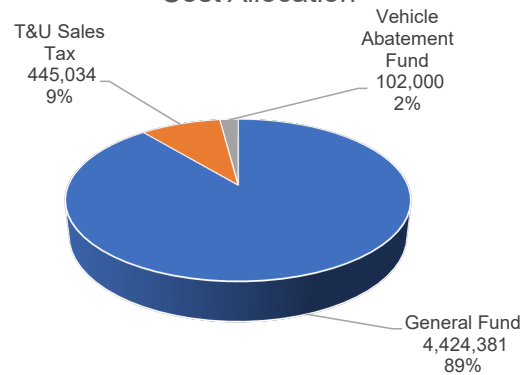
EXPENSE	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	3,543,601	3,904,650	4,054,650	4,186,980	4,172,275	117,625	2.9%
Services & Supplies	14,746	43,700	33,700	38,100	35,600	1,900	5.6%
Contract Services	304,996	311,000	378,000	366,675	359,475	(18,525)	-4.9%
Equipment Rental / Maintenance	71,417	88,500	88,500	48,900	91,800	3,300	3.7%
Telcommunications	16,063	20,600	20,600	26,300	22,400	1,800	8.7%
Training/Meetings	20,140	32,000	12,000	13,400	11,550	(450)	-3.8%
Dues & Subscriptions	4,807	3,400	3,400	2,200	2,900	(500)	-14.7%
Utilities	27,249	28,500	28,500	27,000	27,700	(800)	-2.8%
Allocated Insurance	342,142	413,965	413,965	389,800	384,200	(29,765)	-7.2%
Transfer Out - SLESF	34,601	-	-	-	-	-	0.0%
Capital Outlay	10,300	125,100	125,100	120,000	5,000	(120,100)	-96.0%
TOTAL EXPENSE	\$ 4,390,062	\$ 4,971,415	\$ 5,158,415	\$ 5,219,355	\$ 5,112,900	\$ (45,515)	-0.9%

^a Salaries: Includes base pay, longevity pay, education incentive pay (when applicable)
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long term disability

Police Expenditures



Cost Allocation



**Detail - Police
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-3202-4010	Salaries ¹	1,877,255	2,033,650	2,033,650	2,017,180	2,080,300
100-3202-4011	Salaries - Part Time (Reserves)	34,074	6,000	6,000	9,350	12,000
100-3202-4012	Overtime	127,512	130,000	280,000	332,000	150,000
100-3202-4100	Benefits ²	1,185,232	1,434,755	1,431,755	1,567,580	1,605,200
100-3202-4101	Health In-Lieu	7,927	8,300	8,300	6,800	8,700
100-3202-4102	Uniform Allowance	21,689	20,600	23,600	20,900	20,600
100-3202-4103	Holiday Pay	151,810	175,850	175,850	125,450	179,675
100-3202-4104	Accrual In-Lieu	44,873	-	-	16,300	20,000
100-3202-4105	Medicare + FICA	33,633	32,795	32,795	37,000	33,100
100-3202-4122	RHS - Deferred Compensation	11,365	13,000	13,000	720	13,000
100-3202-4140	Retiree Medical Insurance	37,078	43,000	43,000	49,300	43,000
100-3202-4145	Safety Disability Insurance	5,875	6,700	6,700	4,400	6,700
100-3202-4210	Contract Services	235,315	224,675	290,675	290,675	244,500
100-3202-4212	Internet Network Technology Maintenance	15,497	16,125	16,125	16,500	47,875
100-3202-4215	Casino Mitigation Program	1,006	15,000	15,000	8,500	15,000
100-3202-4216	Responsible Beverage Service Compliance	525	5,100	5,100	2,000	5,100
100-3202-4230	Recruitment	32,702	30,000	30,000	30,000	25,000
100-3202-4310	Office Supplies	5,811	6,000	6,000	7,700	12,500
100-3202-4330	Misc Supplies & Services	8,600	37,600	27,600	30,300	23,000
100-3202-4345	Dues / Subscriptions	4,807	3,400	3,400	2,200	2,900
100-3202-4375	Equipment Expense	20,918	14,800	14,800	7,000	12,900
100-3202-4380	Vehicle Maintenance	48,888	31,500	31,500	15,000	31,500
100-3202-4390	Vehicle Fuel	-	32,000	32,000	18,000	35,000
100-3202-4510	Conference & Training	17,843	7,000	7,000	10,400	6,550
100-3202-4515	Meetings & Travel	2,297	25,000	5,000	3,000	5,000
100-3202-4710	Utilities - Gas & Electric	21,833	20,000	20,000	22,000	22,000
100-3202-4711	Utilities - City Use	5,416	8,500	8,500	5,000	5,700
100-3202-4750	Telecommunications	16,063	20,600	20,600	26,300	22,400
100-3202-4996	Allocated Liability Insurance	170,673	222,365	222,365	198,300	209,600
100-3202-4997	Allocated Workers' Comp Insurance	171,469	191,600	191,600	191,500	174,600
124-3202-4999	Transfer Out - SLESF	34,601	-	-	-	-
Total Operation		4,352,587	4,815,915	5,001,915	5,071,355	5,073,400
124-3202-4012	Other Community Support - SRO OT	5,278	-	-	-	-
124-3202-4375	Equipment Expense	1,611	10,200	10,200	8,900	12,400
124-3202-5100	Capital Outlay	10,300	125,100	125,100	120,000	5,000
Total Capital Outlay & Other		17,189	135,300	135,300	128,900	17,400
TOTAL DEPARTMENT		4,369,776	4,951,215	5,137,215	5,200,255	5,090,800
100-3202-3998	G & A Cost Allocation - 10.4%	(445,034)	(500,855)	(520,199)	(527,421)	(527,634)
General Fund Cost Allocation		3,907,553	4,315,060	4,481,716	4,543,934	4,545,766

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable)

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

General Fund FTE	20.75	20.75	20.75	20.75	20.75
General Fund FTE - Reserves	5.00	4.00	5.00	4.00	4.00
Total FTE	25.75	24.75	25.75	24.75	24.75

Detail - Animal Control
Budget Expenditures

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-3213-4210	Contract Services	19,951	20,100	21,100	19,000	22,000
100-3213-4330	Other Supplies & Materials	335	100	100	100	100
TOTAL DEPARTMENT		20,286	20,200	21,200	19,100	22,100

SUMMARY - PUBLIC WORKS

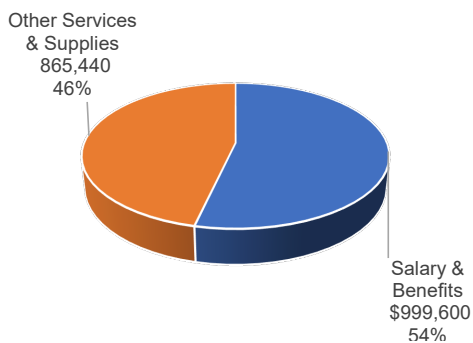
FUNDING SOURCES	Adopted Funding 2020-21	Adjusted Funding 2020-21	Estimated Funding 2020-21	Proposed Funding 2021-22
Little League Park Use Reimb	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Public Works Services	1,500	1,500	1,500	1,500
Water Fund	282,335	286,405	283,733	280,790
Sewer Fund	216,831	220,381	218,050	215,559
General Fund	1,362,374	1,362,374	1,832,410	1,780,375
TOTAL REVENUE	1,865,040	1,872,660	2,337,693	2,280,223

EXPENSE	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a (7.17 FTE)	875,606	999,600	999,600	999,600	928,425	(71,175)	-7.1%
Contract Services	120,009	148,600	148,600	153,400	160,300	11,700	7.9%
Services & Supplies	212,432	312,100	312,100	304,000	295,150	(16,950)	-5.4%
Equipment Rental	3,036	3,060	3,060	3,060	3,100	40	1.3%
Facility Maintenance	68,313	97,000	97,000	93,000	98,600	1,600	1.6%
Telecommunications	9,096	12,160	12,160	12,000	12,000	(160)	-1.3%
Training/Meetings	438	300	300	-	500	200	66.7%
Utilities	108,050	131,600	131,600	131,750	132,950	1,350	1.0%
Allocated Insurance	120,220	132,620	132,620	126,600	117,600	(15,020)	-11.3%
Capital Outlay	39,267	28,000	28,000	9,000	31,750	3,750	13.4%
TOTAL EXPENSE	\$ 1,556,467	\$ 1,865,040	\$ 1,865,040	\$ 1,832,410	\$ 1,780,375	\$ (84,665)	-4.5%

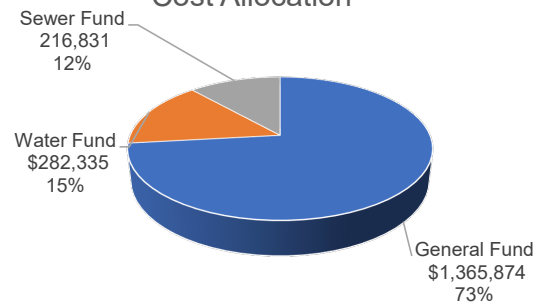
^a Salaries: Includes base pay, longevity pay, education incentive pay

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Public Works Expenditures



Cost Allocation



Detail Public Works - Corporate Yard Budget Expenditures

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-4102-4010	Salaries ¹ (2.07 FTE)	220,809	237,400	237,400	237,400	222,200
100-4102-4011	Salaries Part-Time	10,354	-	-	-	-
100-4102-4100	Benefits ²	102,961	103,600	103,600	103,600	104,525
100-4102-4102	Uniform Allowance	-	-	-	-	-
100-4102-4101	Health In-Lieu	707	2,400	2,400	2,400	2,550
100-4102-4040	Retiree Medical Insurance	10,040	11,550	11,550	11,550	10,500
100-4102-4210	Contracted Services	7,040	8,000	11,000	11,500	20,200
100-4102-4212	Technology Maintenance	3,980	1,500	1,500	-	1,500
100-4102-4230	Recruitment	9,472	-	-	-	-
100-4102-4310	Office Supplies	855	1,500	1,500	1,500	1,500
100-4102-4330	Misc Supplies & Services	8,838	16,000	17,000	14,500	16,500
100-4102-4380	Vehicle Operating Expense	58,996	54,000	54,000	55,000	55,600
100-4102-4510	Conference & Training	438	300	300	-	500
100-4102-4710	Utilities - Gas & Electric	4,662	7,000	7,000	5,000	6,000
100-4102-4711	Utilities - City Use	3,781	5,400	5,400	6,000	6,000
100-4102-4750	Telecommunications	9,096	12,160	12,160	12,000	12,000
100-4102-4996	Allocated Liability Insurance	19,550	20,665	20,665	22,400	23,600
100-4102-4997	Allocated Workers' Comp Insurance	22,100	22,400	22,400	22,400	18,600
Total Operation		493,679	503,875	507,875	505,250	501,775
124-4102-5100	Capital Outlay	8,110	9,500	9,500	9,000	3,500
124-4102-4375	Photocopier	3,036	3,060	3,060	3,060	3,100
Total Capital Outlay		11,146	12,560	12,560	12,060	6,600
TOTAL DEPARMENT		504,825	516,435	520,435	517,310	508,375
124-4102-3998	G&A Allocation - 17%	(104,641)	(98,219)	(98,899)	(97,953)	(91,902)
100-4102-3998	G&A - Water Fund Allocation - 48%	(231,432)	(241,860)	(243,780)	(242,520)	(240,852)
100-4102-3998	G&A - Sewer Fund Allocation - 35%	(168,752)	(176,356)	(177,756)	(176,838)	(175,621)
General Fund Cost Allocation - 0%		-	-	-	-	-

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

**Detail Public Works - General Fund Streets
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
124-4103-4010	Salaries ¹ (1.25 FTE)	81,740	125,850	125,850	125,850	99,000
124-4103-4012	Overtime	5,756	15,000	15,000	15,000	15,000
124-4103-4013	Standby	1,462	2,500	2,500	2,500	3,000
124-4103-4100	Benefits ²	51,682	69,300	69,300	69,300	64,500
124-4103-4102	Uniform Allowance	390	650	650	650	650
124-4103-4210	Contracted Services	37,079	34,200	34,200	44,000	47,500
124-4103-4330	Misc Supplies & Services	155,485	176,000	219,000	219,000	210,200
124-4103-4710	Utilities - Gas & Electric	13,521	15,600	15,600	15,000	15,000
124-4103-4711	Utilities - City Use	6,922	9,000	9,000	9,000	9,000
124-4103-4996	Allocated Liability Insurance	17,600	18,600	18,600	17,400	18,300
124-4103-4997	Allocated Workers' Comp Insurance	11,300	11,850	11,850	11,900	8,400
124-4103-5100	Capital Outlay	31,157	8,000	8,000	-	-
Total Operation		414,094	486,550	529,550	529,600	490,550
TOTAL DEPARTMENT		414,094	486,550	529,550	529,600	490,550

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

**Detail Public Works - Parks & Landscapes
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-4104-4010	Salaries ¹ (3.0 FTE)	169,476	179,250	179,250	179,250	142,050
100-4104-4012	Overtime	5,344	6,000	6,000	6,000	6,000
100-4104-4013	Standby	2,327	3,500	3,500	3,500	3,500
100-4104-4100	Benefits ²	94,891	113,100	113,100	113,100	119,100
100-4104-4101	Health In Lieu	3,141	2,900	2,900	2,900	2,900
100-4104-4102	Uniform Allowance	1,680	1,750	1,750	1,750	1,750
100-4104-4210	Contracted Services	4,832	10,500	10,500	10,500	12,000
100-4104-4330	Misc Supplies & Services	29,806	39,500	39,500	37,500	34,950
100-4104-4710	Utilities - Gas & Electric	3,802	9,900	9,900	5,800	5,800
100-4104-4711	Utilities - City Use	52,931	58,000	58,000	63,000	63,000
100-4104-4996	Allocated Liability Insurance	16,710	25,000	25,000	18,300	19,300
100-4104-4997	Allocated Workers' Comp Insurance	16,450	16,850	16,850	16,900	11,900
Total Operation		401,390	466,250	466,250	458,500	422,250
124-4104-5100	Capital Outlay		14,000	10,500	-	28,250
Total Capital Outlay		-	14,000	10,500	-	28,250
TOTAL DEPARTMENT		401,390	480,250	476,750	458,500	450,500

124-4104-3998	G & A Allocation - 41.5%	(166,577)	(207,494)	(203,994)	(190,278)	(203,484)
	General Fund Cost Allocation - 58.5%	234,813	272,756	272,756	268,223	247,016

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

**Detail Public Works - Parking Lots
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-4105-4010	Salaries ¹ (0.80 FTE)	47,326	49,200	49,200	49,200	49,800
100-4105-4012	Overtime	1,092	1,800	1,800	1,800	1,000
100-4105-4013	Standby	715	1,200	1,200	1,200	1,250
100-4105-4100	Benefits ²	22,244	24,800	24,800	24,800	29,100
100-4105-4101	Health In Lieu	523	500	500	500	500
100-4105-4102	Uniform Allowance	480	500	500	500	300
100-4105-4210	Contracted Services	3,250	6,400	6,400	6,400	6,400
100-4105-4330	Misc Supplies & Services	2,871	12,250	9,250	8,500	8,500
100-4105-4710	Utilities - Gas & Electric	9,524	8,000	8,000	7,500	7,500
100-4105-4711	Utilities - City Use	6,290	7,500	7,500	8,250	8,250
100-4105-4712	Utilities - Electric Vehicle Charging Station ³	-	6,200	6,200	6,200	6,400
100-4105-4996	Allocated Liability Insurance	4,560	4,820	4,820	4,700	5,000
100-4105-4997	Allocated Workers' Comp Insurance	4,500	4,635	4,635	4,600	4,200
Total Operation		103,375	127,805	124,805	124,150	128,200
100-4105-5100	Capital Outlay		-	-	-	-
Total Capital Outlay		-	-	-	-	-
TOTAL DEPARTMENT		103,375	127,805	124,805	124,150	128,200

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

³ The City is receiving reimbursement from charge point housed in miscellaneous income

Detail Public Works - Government Building *
Budget Expenditures

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-4106-4010	Salaries ¹ (.30 FTE)	25,627	26,250	26,250	26,250	27,600
100-4106-4012	Overtime	603	1,200	1,200	1,200	1,250
100-4106-4013	Standby	358	3,500	3,500	3,500	3,600
100-4106-4100	Benefits ²	13,698	15,700	15,700	15,700	16,600
100-4106-4102	Uniform Allowance	180	200	200	200	200
100-4106-4210	Contracted Services	54,356	85,000	85,000	81,000	72,700
100-4106-4330	Misc Supplies & Services	14,577	17,250	25,850	23,000	23,500
100-4106-4710	Utilities - Gas & Electric	5,544	2,000	2,000	4,000	4,000
100-4106-4711	Utilities - City Use	1,073	3,000	3,000	2,000	2,000
100-4106-4996	Allocated Liability Insurance	5,050	5,325	5,325	5,500	6,000
100-4106-4997	Allocated Workers' Comp Insurance	2,400	2,475	2,475	2,500	2,300
Total Operation		123,466	161,900	170,500	164,850	159,750
124-4106-4213	Facilities/Grounds Maintenance	9,317	75,000	43,000	38,000	43,000
124-4106-5100	Capital Outlay		-	-	-	-
Total Capital Outlay		9,317	75,000	43,000	38,000	43,000
TOTAL DEPARTMENT		132,783	236,900	213,500	202,850	202,750
100-4106-3900	Water Fund Allocation - 25%	(30,894)	(40,475)	(42,625)	(41,213)	(39,938)
100-4106-3900	Sewer Fund Allocation - 25%	(30,894)	(40,475)	(42,625)	(41,213)	(39,938)
General Fund Cost Allocation- 50%		61,678	80,950	85,250	82,425	79,875

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

* Includes City Hall, Police Department, Fire Department, Library, Museum, Burbank Farm

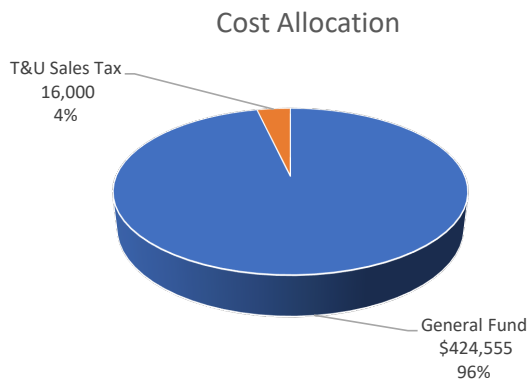
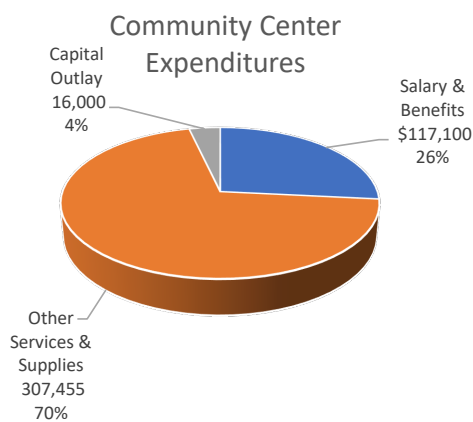
SUMMARY - RECREATION & COMMUNITY SERVICES

FUNDING SOURCES	Adopted Funding 2020-21	Adjusted Funding 2020-21	Estimated Funding 2020-21	Proposed Funding 2021-22
Ives Pool Reimbursement	\$ 52,000	\$ 52,000	\$ 59,500	\$ 59,500
General Fund	388,555	388,555	346,735	428,350
TOTAL REVENUE	440,555	440,555	406,235	487,850

EXPENSE	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits^a (.75 FTE)	111,426	117,100	117,100	111,935	107,050	(10,050)	-8.6%
Contract Services	39,805	29,950	29,950	13,000	28,250	(1,700)	-5.7%
Services & Supplies	16,793	35,000	35,000	25,350	35,500	500	1.4%
Utilities	58,819	71,700	71,700	65,400	59,900	(11,800)	-16.5%
Allocated Insurance	32,630	31,405	31,405	32,950	33,500	2,095	6.7%
Community Support	309,151	139,400	139,400	136,400	206,900	67,500	48.4%
Capital Outlay	103,400	16,000	16,000	21,200	16,750	750	4.7%
TOTAL EXPENSE	\$ 672,024	\$ 440,555	\$ 440,555	\$ 406,235	\$ 487,850	47,295	10.7%

^a Salaries: Includes base pay, longevity pay, education incentive pay

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability



**Detail - Senior Center
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-4002-4010	Salaries ¹ (.10 FTE)	6,598	6,900	6,900	5,900	5,300
100-4002-4012	Overtime	212	300	300	400	300
100-4002-4013	Standby	175	300	300	175	300
100-4002-4100	Benefits ²	3,677	3,600	3,600	3,400	6,200
100-4002-4210	Contracted Services	3,812	8,700	8,700	2,800	7,100
100-4002-4330	Misc. Supplies & Services	281	10,500	10,500	4,300	9,000
100-4002-4880	Contribution to Operations	43,000	36,000	36,000	36,000	36,000
100-4002-4996	Allocated Liability Insurance	3,560	2,195	2,195	3,300	3,500
100-4002-4997	Allocated Workers' Comp Insurance	600	650	650	650	500
Total Operation		61,915	69,145	69,145	56,925	68,200
124-4002-5100	Capital Outlay	14,000	4,000	4,000	16,200	-
Total Capital Outlay		14,000	4,000	4,000	16,200	-
TOTAL DEPARTMENT		75,915	73,145	73,145	73,125	68,200

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Detail - SCCC *
Budget Expenditures

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-4202-4010	Salaries ¹ (.60 FTE)	37,155	39,475	39,475	38,300	39,250
100-4202-4012	Overtime	696	1,300	1,300	1,100	1,300
100-4202-4013	Standby	357	700	700	530	700
100-4202-4100	Benefits ²	18,285	20,125	20,125	17,000	23,450
100-4202-4210	Contracted Services	23,783	7,400	7,400	1,600	7,400
100-4202-4330	Misc. Supplies & Services	4,064	13,500	13,500	5,300	9,500
100-4202-4710	Utilities - Gas & Electric	8,872	13,000	13,000	7,000	9,500
100-4202-4711	Utilities - City Use	6,074	8,300	8,300	8,400	-
100-4202-4880	Contribution to Project Programs	65,000	32,500	32,500	32,500	65,000
100-4202-4881	Contribution to General Operations	70,000	35,000	35,000	32,000	70,000
100-4202-4882	SCCC Time Bank	3,000	4,000	4,000	4,000	4,000
100-4202-4883	Sebastopol Teen Club	-	14,900	14,900	14,900	14,900
100-4202-4884	Cittaslow/Community Support	9,600	17,000	17,000	17,000	-
100-4202-4885	Concert Series	20,000	-	-	-	17,000
100-4202-4886	Contribuion to Flood Support	98,551	-	-	-	-
100-4202-4996	Allocated Liability Insurance	14,170	15,500	15,500	17,300	18,400
100-4202-4997	Allocated Workers' Comp Insurance	3,600	3,725	3,725	3,700	3,200
Total Operation		383,207	226,425	226,425	200,630	283,600
124-4202-5100	Capital Outlay	39,600	-	-	-	-
Total Capital Outlay		39,600	-	-	-	-
TOTAL DEPARTMENT		422,807	226,425	226,425	200,630	283,600

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

* Includes Community Center, Youth Annex, Garzot Building

**Detail - Ives Pool
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-4302-4010	Salaries ¹ (.30 FTE)	26,204	25,150	25,150	25,930	22,200
100-4302-4012	Overtime	1,851	-	-	3,200	-
100-4302-4100	Benefits ²	16,216	19,250	19,250	16,000	8,050
100-4302-4210	Contract Services	5,454	9,850	9,850	6,100	6,950
100-4302-4330	Misc Supplies & Services	3,348	5,500	5,500	2,750	4,000
100-4302-4331	Chlorine & Chemicals ³	9,100	5,500	5,500	13,000	13,000
100-4302-4378	Equipment Maintenance	6,756	10,000	4,000	2,500	6,800
100-4302-4710	Utilities - Gas & Electric ³	41,067	46,500	46,500	46,500	46,500
100-4302-4711	Utilities - City Use	2,806	3,900	3,900	3,500	3,900
100-4302-4996	Allocated Liability Insurance	8,400	6,935	6,935	5,600	6,000
100-4302-4997	Allocated Workers' Comp Insurance	2,300	2,400	2,400	2,400	1,900
Total Operation		123,502	134,985	128,985	127,480	119,300
124-4302-5100	Capital Outlay	49,800	12,000	12,000	5,000	16,750
Total Capital Outlay		49,800	12,000	12,000	5,000	16,750
TOTAL DEPARTMENT		173,302	146,985	140,985	132,480	136,050

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

³ These expenses the City paid on behalf of the Pool are being reimbursed from the Pool Operation.
See revenue side in account 100-3810 (Ives Pool Reimbursement)

**Detail - Non Departmental
Budget Expenditures**

Account Number	Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
100-0000-4104	Accrual In Lieu	114,301	156,463	120,000	120,000	161,867	150,000
100-0000-4170	Service Awards	4,061	4,210	5,000	5,000	1,200	4,000
100-0000-4210	Contract Services	119,983	100,683	96,000	96,000	99,000	95,300
100-0000-4221	Property Tax Services	-	16,680	17,500	17,500	16,000	18,000
100-0000-4330	Misc Supplies & Services	76,889	12,464	13,200	13,200	15,500	14,040
100-0000-4805	Beverage Container Program	-	-	-	-	-	-
TOTAL		315,234	290,500	251,700	251,700	293,567	281,340
100-0000-3998	G&A - Water Fund Cost Allocation - 9%	(20,280)	(24,718)	(22,653)	(22,653)	(26,421)	(25,321)
100-0000-3998	G&A - Sewer Fund Cost Allocation - 9%	(20,280)	(24,718)	(22,653)	(22,653)	(26,421)	(25,321)
General Fund Cost Allocation - 82%		274,674	241,064	206,394	206,394	240,725	230,699

NON DEPARTMENTAL GUIDELINE

The purpose of the Non-Departmental account/program is to record expenditures for those items that are not directly associated with any one department or operating budget, but to the City as a whole. Non-Departmental operating expenses include, website maintenance, VMHP (Park Village) contract, employee service award, personnel cost (MOUs provisions)



TREE REPLACEMENT FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Inc (Decr)	% Incr (Decr)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	-	0.0%
Interest Earnings	223	-	-	150	250	250	0.0%
Miscellaneous	7,390	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 7,613	\$ -	\$ -	\$ 150	\$ 250	\$ 250	0.0%
<u>OPERATING EXPENSES</u>							
General Government	-	8,000	8,000	-	4,000	(4,000)	-50.0%
Capital Project	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ 4,000	\$ (4,000)	-50.0%
NET BUDGETARY RESULT	\$ 7,613	\$ (8,000)	\$ (8,000)	\$ 150	\$ (3,750)	\$ 4,250	-53.1%
Addition/(Use) of Reserves	\$ 7,613	\$ (8,000)	\$ (8,000)	\$ 150	\$ (3,750)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 12,360	\$ 12,360	\$ 12,360	\$ 19,973	\$ 20,123		
Ending Fund Balance (Estimated)	\$ 19,973	\$ 4,360	\$ 4,360	\$ 20,123	\$ 16,373		



TECHNOLOGY FEE FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Inc (Decr)	% Incr (Decr)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Intergovernmental	-	-	-	-		-	0.0%
Charges for services	11,928	11,200	11,200	11,200	11,200	-	0.0%
Interest Earnings	1,101	825	825	825	900	75	9.1%
Miscellaneous	-	-	-	-		-	0.0%
Transfer in	-	-	-	-		-	0.0%
TOTAL REVENUE	\$ 13,029	\$ 12,025	\$ 12,025	\$ 12,025	\$ 12,100	75	0.6%
<u>OPERATING EXPENSES</u>							
General Government	4,490	-	-	-	-	-	0.0%
Capital Project		-	-	-	-	-	0.0%
Debt Service		-	-	-	-	-	0.0%
Transfer out		-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 4,490	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
NET BUDGETARY RESULT	\$ 8,539	\$ 12,025	\$ 12,025	\$ 12,025	\$ 12,100	\$ 75	0.6%
Addition/(Use) of Reserves	\$ 8,539	\$ 12,025	\$ 12,025	\$ 12,025	\$ 12,100		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 44,460	\$ 52,523	\$ 52,523	\$ 52,999	\$ 65,024		
Ending Fund Balance (Estimated)	\$ 52,999	\$ 64,548	\$ 64,548	\$ 65,024	\$ 77,124		

This is a restricted fund that supports electronic permitting and inspection services.



STREET PAVEMENT RESERVE FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Inc (Decr)	% Incr (Decr)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Intergovernmental	18,474	-	-	-		-	0.0%
Charges for services	-	-	-	-		-	0.0%
Interest Earnings	9,293	5,300	5,300	1,500	500	(4,800)	-90.6%
Miscellaneous	-	-	-	-		-	0.0%
Transfer in	-	-	-	-		-	0.0%
TOTAL REVENUE	\$ 27,767	\$ 5,300	\$ 5,300	\$ 1,500	\$ 500	(4,800)	-90.6%
<u>OPERATING EXPENSES</u>							
General Government	-	-	-	-	-	-	0.0%
Capital Project	-	-	-	355,400	78,000	78,000	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ 355,400	\$ 78,000	78,000	0.0%
NET BUDGETARY RESULT	\$ 27,767	\$ 5,300	\$ 5,300	\$ (353,900)	\$ (77,500)	\$ (359,200)	-6777.4%
Addition/(Use) of Reserves	\$ 27,767	\$ 5,300	\$ 5,300	\$ (353,900)	\$ (77,500)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 412,513	\$ 436,281	\$ 436,281	\$ 440,280	\$ 86,380		
Ending Fund Balance (Estimated)	\$ 440,280	\$ 441,581	\$ 441,581	\$ 86,380	\$ 8,880		



POLICE VEHICLE ABATEMENT FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Inc (Decr)	% Incr (Decr)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges for services	41	50	50	-	50	-	0.0%
Interest Earnings	-	-	-	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 41	\$ 50	\$ 50	\$ -	\$ 50	-	0.0%
<u>OPERATING EXPENSES</u>							
General Government	-	-	-	-	-	-	0.0%
Capital Project	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	4,000	4,000	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	0.0%
NET BUDGETARY RESULT	\$ 41	\$ 50	\$ 50	\$ -	\$ (3,950)	\$ (4,000)	-8000.0%
Addition/(Use) of Reserves	\$ 41	\$ 50	\$ 50	\$ -	\$ (3,950)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 4,876	\$ 4,917	\$ 4,917	\$ 4,917	\$ 4,917		
Ending Fund Balance (Estimated)	\$ 4,917	\$ 4,967	\$ 4,967	\$ 4,917	\$ 967		



INSURANCE FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Inc (Decr)	% Incr (Decr)
<u>OPERATING REVENUE</u>							
Charges for Services - Liability Insurance	\$ 512,071	\$ 574,950	\$ 574,950	\$ 570,775	\$ 603,300	\$ 28,350	4.9%
Charges for Services - W/C Insurance	483,079	501,500	501,500	487,250	435,800	(65,700)	-13.1%
Charges for Services - Benefits	-	-	-	-	-	-	0.0%
Other Income	-	-	-	-	-	-	0.0%
Interest Earnings	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 995,150	\$ 1,076,450	\$ 1,076,450	\$ 1,058,025	\$ 1,039,100	\$ (37,350)	-3.5%
<u>OPERATING EXPENSES</u>							
REMIF - Liability Insurance	\$ 512,071	\$ 574,950	\$ 574,950	\$ 570,775	\$ 603,300	\$ 28,350	4.9%
REMIF - Workers' Comp Insurance	483,079	501,500	501,500	487,250	435,800	(65,700)	-13.1%
Health Insurance	-	-	-	-	-	-	0.0%
Dental Insurance	-	-	-	-	-	-	0.0%
Vision Insurance	-	-	-	-	-	-	0.0%
Retirement Benefits	-	-	-	-	-	-	0.0%
Other Benefits	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 995,150	\$ 1,076,450	\$ 1,076,450	\$ 1,058,025	\$ 1,039,100	(37,350)	-3.5%
NET BUDGETARY RESULT		\$ -	\$ -	\$ -		\$ -	
Addition/(Use) of Reserves		\$ -	\$ -	\$ -			
TOTAL BUDGETARY BALANCE		\$ -	\$ -	\$ -			
Beginning Fund Balance (Estimated)	\$ 1,051			\$ 1,051	\$ 1,051		
Ending Fund Balance (Estimated)	\$ 1,051		\$ -	\$ 1,051	\$ 1,051		

**Detail - Workers' Compensation Insurance
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
601-0000-4997	Allocated Workers' Comp Insurance	(483,079)	(501,500)	(501,500)	(487,250)	(435,800)
601-0000-4190	Worker's Compensation Premium	390,168	405,600	405,600	400,800	365,375
601-0000-4190	Worker's Compensation Assessment	65,853	65,900	65,900	56,450	40,425
601-0000-4191	Worker's Comp Deductible	27,058	30,000	30,000	30,000	30,000
TOTAL		-	-	-	-	-

**Detail - Liability Insurance
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
601-0000-4996	Allocated Liability Insurance	(512,071)	(574,950)	(574,950)	(570,775)	(603,300)
601-0000-4192	Liability Premium	330,378	350,000	350,000	348,100	416,600
601-0000-4192	Liability Assessment	25,565	25,600	25,600	25,600	25,600
601-0000-4193	Liability Deductible	19,482	25,600	25,600	20,000	20,000
601-0000-4195	Cyber Risk & Safety Services	2,950	3,000	3,000	2,300	2,400
601-0000-4196	Property Premium	28,052	44,725	44,725	44,725	86,600
601-0000-4197	Vehicle Insurance	10,471	13,000	13,000	17,000	12,100
601-0000-4198	Earthquake & Flood	95,173	113,025	113,025	113,050	40,000
601-0000-4199	Boiler & Machinery Insurance	-	-	-	-	-
TOTAL		-	-	-	-	-

WATER FUND - COMBINED FINANCIAL REPORTING



DESCRIPTION	2018-19 Actuals	2019-20 Actuals	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Inc(Dec)	% Change
OPERATING REVENUE								
Charges for Services								
Residential	1,721,940	1,777,550	\$ 1,812,800	\$ 1,812,800	\$ 1,812,800	\$ 1,867,180	\$ 54,380	3.00%
Commercial	469,000	492,000	482,040	482,040	482,040	496,500	14,460	3.00%
Other Income	51,618	23,312	37,000	37,000	37,000	37,000	-	0.00%
Interest Earnings	34,457	47,748	14,000	14,000	14,000	14,000	-	0.00%
TOTAL	\$ 2,277,015	\$ 2,340,610	\$ 2,345,840	\$ 2,345,840	\$ 2,345,840	\$ 2,414,680	\$ 68,840	2.93%
OPERATING EXPENDITURES								
Salaries & Benefits	\$ 408,111	\$ 535,807	\$ 396,750	\$ 396,750	\$ 395,950	\$ 425,500	\$ 28,750	7.25%
Contracted Services	92,365	117,826	136,850	185,850	136,000	170,500	(15,350)	-8.26%
Services & Supplies	149,920	136,154	198,125	198,125	179,000	176,600	(21,525)	-10.86%
Training / Meetings / Travels	7,537	3,868	9,500	9,000	7,500	8,000	(1,000)	-11.11%
Telecommunications	5,184	6,077	8,900	8,900	8,800	9,000	100	1.12%
Utilities	156,785	193,363	254,300	254,300	260,100	268,700	14,400	5.66%
Allocated Insurance	36,289	62,620	65,375	65,375	75,200	77,600	12,225	18.70%
Capital Outlay	174,213	102,454	177,000	107,000	128,000	26,700	(80,300)	-75.05%
Debt Service	182,950	304,824	291,984	291,984	291,984	212,220	(79,764)	-27.32%
TOTAL	1,213,354	1,462,993	1,538,784	1,517,284	1,482,534	1,374,820	(142,464)	-9.26%
OTHER SOURCES/(USES)								
G & A Allocation - City Council	\$ 26,284	\$ 27,803	\$ 34,253	\$ 34,253	\$ 31,346	\$ 37,669	\$ 3,415	9.97%
G & A Allocation - City Manager	40,555	46,244	48,586	48,586	48,080	50,798	2,212	4.55%
G & A Allocation - City Attorney	5,472	7,466	7,751	7,751	8,573	7,938	186	2.40%
G & A Allocation - City Clerk	21,602	26,606	28,374	28,374	27,352	28,874	500	1.76%
G & A Allocation - Finance	334,974	387,540	401,670	401,670	364,665	456,110	54,441	13.55%
G & A Allocation - Planning	21,998	22,711	27,975	27,975	24,860	31,798	3,823	13.66%
G & A Allocation - Building	32,740	41,417	39,432	39,237	34,665	33,995	(5,242)	-13.36%
G & A Allocation - Engineering	96,816	112,678	151,077	137,562	129,906	122,128	(15,434)	-11.22%
G & A Allocation - Fire	61,452	71,070	80,914	80,214	78,259	84,382	4,167	5.20%
G & A Allocation - PW Corp Yard	197,274	231,432	241,860	243,780	242,520	240,852	(2,928)	-1.20%
G & A Allocation - PW Govt Bldg	23,385	30,894	40,475	42,625	41,213	39,938	(2,688)	-6.30%
G & A Allocation - Non Departmental	20,280	24,718	22,653	22,653	26,421	25,321	2,668	11.78%
TOTAL	882,832	1,030,579	1,125,021	1,114,681	1,057,857	1,159,801	45,120	4.20%
TRANSFERS IN/(OUT)								
Transfers In			\$ -				\$ -	0.00%
Transfers Out	(119,266)	-	(157,350)	(157,350)	(39,000)	(330,500)	(173,150)	110.04%
TOTAL	\$ (119,266)	\$ -	\$ (157,350)	\$ (157,350)	\$ (39,000)	\$ (330,500)	\$ (173,150)	314.82%
TOTAL OPERATING EXPENDITURES	2,215,452	2,493,572	2,821,155	2,789,315	2,579,391	2,865,121	\$ 75,806	2.72%
Net Surplus/(Deficit)	61,563	(152,962)	(475,315)	(443,475)	(233,551)	(450,441)		
Beginning Unrestricted Net Position	2,177,846	2,239,409	2,086,447	2,086,447	2,086,447	1,852,896		
Ending Unrestricted Net Position	\$ 2,239,409	\$ 2,086,447	\$ 1,611,132	\$ 1,642,972	\$ 1,852,896	\$ 1,402,455		
RESERVE								
Policy Reserve Level (25%)	553,863	623,393	705,289	697,329	644,848	716,280		
Actual Reserve Level	101%	84%	57%	59%	72%	49%		



**Detail - Water Fund
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
500-4402-4010	Salaries ¹ (2.43 FTE)	282,069	241,000	241,000	241,000	262,600
500-4402-4012	Overtime	8,765	10,500	10,500	14,700	12,500
500-4402-4013	Standby	4,559	10,000	10,000	5,000	6,000
500-4402-4100	Benefits ²	239,046	133,850	133,850	133,850	143,100
500-4402-4102	Uniform Allowance	1,368	1,400	1,400	1,400	1,300
500-4402-4210	Contract Services	117,826	136,850	185,850	136,000	170,500
500-4402-4330	Misc. Supplies / Services	129,429	161,625	161,625	155,000	154,600
500-4402-4361	Meter Replacement Program	5,377	21,000	21,000	18,000	15,000
500-4402-4365	Fire Hydrant Replacement Program	1,204	11,000	11,000	3,000	3,000
500-4402-4366	Backflow Prevention Program	144	4,500	4,500	3,000	4,000
500-4402-4510	Conference & Training	3,178	3,500	3,000	3,000	3,000
500-4402-4515	Meetings & Travel	690	6,000	6,000	4,500	5,000
500-4402-4750	Telecommunications	6,077	8,900	8,900	8,800	9,000
500-4402-4710	Utilites - Gas & Electric	193,363	254,300	254,300	260,100	268,700
500-4402-4996	Allocated Liability Insurance	40,220	42,675	42,675	52,500	55,600
500-4402-4997	Allocated Wrkrs Comp Insurance	22,400	22,700	22,700	22,700	22,000
500-4402-5100	Capital Outlay	102,454	177,000	107,000	128,000	26,700
500-9971-6100	Infrastruture Lease - Principal	46,556	35,401	35,401	35,401	51,619
500-9971-6200	Infrastruture Lease - Interest	24,247	35,401	35,401	35,401	14,410
500-9973-6100	CREBS Solar Panel Lease - Principal	31,024	31,024	31,024	31,024	31,024
500-9974-6100	Vacuum Truck Lease - Principal	13,096	13,392	13,392	13,695	6,964
500-9974-6200	Vacuum Truck Lease - Interest	2,962	691	691	388	78
500-0000-4999	Debt Service - Water Capital	186,939	176,075	176,075	141,949	108,126
500-0000-4999	Transfer to Capital Project	-	157,350	157,350	39,000	330,500
Total Operation		1,462,993	1,696,134	1,674,634	1,487,408	1,705,320
500-1001-4998	G & A Allocation - City Council	27,803	34,253	34,253	31,346	37,669
500-1101-4998	G & A Allocation - City Manager	46,244	48,586	48,586	48,080	50,798
500-1201-4998	G & A Allocation - City Attorney	7,466	7,751	7,751	8,573	7,938
500-1301-4998	G & A Allocation - City Clerk	26,606	28,374	28,374	27,352	28,874
500-1401-4998	G & A Allocation - Finance	387,540	401,670	401,670	364,665	456,110
500-2102-4998	G & A Allocation - Planning	22,711	27,975	27,975	24,860	31,798
500-2202-4998	G & A Allocation - Building	41,417	39,432	39,237	34,665	33,995
500-2302-4998	G & A Allocation - Engineering	112,678	151,077	137,562	129,906	122,128
500-3102-4998	G & A Allocation - Fire	71,070	80,914	80,214	78,259	84,382
500-4102-4998	G & A Allocation - PW Corp Yard	231,432	241,860	243,780	242,520	240,852
500-4106-4998	G & A Allocation - PW Govt Bldg	30,894	40,475	42,625	41,213	39,938
500-0000-4998	G & A Allocation - Non Departmental	24,718	22,653	22,653	26,421	25,321
Total Department Cost Allocation		1,030,579	1,125,021	1,114,681	1,057,857	1,159,801
TOTAL DEPARTMENT		2,493,572	2,821,155	2,789,315	2,545,265	2,865,121

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability



WASTEWATER FUND - COMBINED FINANCIAL REPORTING

DESCRIPTION	2018-19 Actuals	2019-20 Actuals	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Inc/(Dec)	% Change
OPERATING REVENUE								
Charges for Services	\$ 3,072,439	\$ 2,874,449	\$ 3,165,750	\$ 3,165,750	\$ 3,165,750	\$ 3,260,723	\$ 94,973	3.00%
Other Income	12,518	13,011	13,000	13,000	13,000	13,000	-	0.00%
Interest Earnings	55,640	39,376	10,000	10,000	6,000	6,000	(4,000)	-40.00%
TOTAL	\$ 3,140,597	\$ 2,926,836	\$ 3,188,750	\$ 3,188,750	\$ 3,184,750	\$ 3,279,723	90,973	2.85%
OPERATING EXPENSES								
Salaries & Benefits	\$ 238,287	\$ 375,722	\$ 296,700	\$ 296,700	\$ 296,700	\$ 398,850	\$ 102,150	34.43%
Contracted Services	63,370	75,139	195,700	195,700	160,000	86,700	(109,000)	-55.70%
Subregional Expense	1,674,414	1,621,200	1,650,400	1,650,400	1,650,400	1,650,780	380	0.02%
Services & Supplies	50,010	63,195	132,475	132,475	125,500	159,300	26,825	20.25%
Training / Meetings / Travels	8,389	6,910	12,000	12,000	8,000	9,500	(2,500)	-20.83%
Telecommunications	1,769	2,576	4,000	4,000	3,500	3,500	(500)	-12.50%
Utilities	39,146	40,159	59,700	59,700	57,200	59,700	-	0.00%
Allocated Insurance	23,608	35,850	38,285	38,285	46,200	50,900	12,615	32.95%
Capital Outlay	28,974	41,471	68,000	28,000	28,000	38,750	10,750	38.39%
Debt Service	90,117	89,132	91,107	91,107	91,107	72,781	(18,327)	-20.12%
TOTAL	2,218,084	2,351,354	2,548,367	2,508,367	2,466,607	2,530,761	22,393	0.89%
OTHER SOURCES/(USES)								
G & A Allocation - City Council	\$ 30,664	\$ 32,437	\$ 39,962	\$ 39,962	\$ 36,570	\$ 43,947	\$ 3,984	9.97%
G & A Allocation - City Manager	40,555	46,244	48,586	48,586	48,080	50,798	2,212	4.55%
G & A Allocation - City Attorney	3,282	4,478	4,651	4,651	5,144	4,763	112	2.40%
G & A Allocation - City Clerk	18,901	23,280	24,828	24,828	23,933	25,265	438	1.76%
G & A Allocation - Finance	325,976	388,100	391,099	391,099	355,069	444,107	53,008	13.55%
G & A Allocation - Planning	13,187	13,627	16,785	16,785	14,916	19,079	2,294	13.66%
G & A Allocation - Building	32,740	41,417	39,432	39,237	34,665	33,995	(5,242)	-13.36%
G & A Allocation - Engineering	79,732	92,792	124,417	113,287	106,981	100,576	(12,711)	-11.22%
G & A Allocation - PW Corp Yard	143,848	168,752	176,356	177,756	176,838	175,621	(2,135)	-1.20%
G & A Allocation - PW Govt Bldg	23,385	30,894	40,475	42,625	41,213	39,938	(2,688)	-6.30%
G & A Allocation - Non Departmental	20,280	24,718	22,653	22,653	26,421	25,321	2,668	11.78%
TOTAL	\$ 732,550	\$ 866,739	\$ 929,243	\$ 921,468	\$ 869,828	\$ 963,408	\$ 41,940	4.55%
TRANSFERS IN/(OUT)								
Transfers In			\$ 80,000	\$ 80,000	\$ 80,000	\$ -	\$ (80,000)	-100.00%
Transfers Out	(206,995)	(206,995)	(18,000)	(18,000)	-	(507,800)	(489,800)	2721.11%
TOTAL	\$ (206,995)	\$ (206,995)	\$ 62,000	\$ 62,000	\$ 80,000	\$ (507,800)	(569,800)	-919.03%
TOTAL OPERATING EXPENDITURES	\$ 3,157,629	\$ 3,425,088	\$ 3,415,611	\$ 3,367,836	\$ 3,256,435	\$ 4,001,969	\$ 136,578	
Net Surplus/(Deficit)	(17,032)	(498,252)	(226,861)	(179,086)	(71,685)	(722,247)		
Beginning Unrestricted Net Position	1,908,496	1,891,464	1,393,212	1,393,212	1,393,212	1,321,527		
Ending Unrestricted Net Position	1,891,464	1,393,212	1,166,351	1,214,126	1,321,527	599,280		
RESERVE								
Policy Reserve Level (25%)	\$ 789,407	\$ 856,272	\$ 853,903	\$ 841,959	\$ 814,109	\$ 1,000,492		
Actual Reserve Level	60%	41%	34%	36%	41%	15%		



**Detail - Wastewater Fund
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget
510-4402-4010	Salaries ¹ (1.85 FTE)	157,695	182,100	182,100	182,100	241,100
510-4402-4012	Overtime	5,861	10,000	10,000	10,000	10,300
510-4402-4013	Standby	2,881	5,000	5,000	5,000	5,000
510-4402-4100	Benefits ²	208,325	98,600	98,600	98,600	141,450
510-4402-4102	Uniform Allowance	960	1,000	1,000	1,000	1,000
510-4402-4210	Contract Services	75,139	195,700	195,700	160,000	86,700
510-4502-4210	Subregional - Operation/Maintenance	1,026,700	1,031,160	1,031,160	1,031,160	961,200
510-4502-4210	Subregional - Debt Service	594,500	619,240	619,240	619,240	689,580
510-4402-4330	Misc. Supplies / Services	63,195	127,475	127,475	125,000	158,300
510-4402-4360	Conservation Rebate Program	-	5,000	5,000	500	1,000
510-4402-4510	Conference & Training	3,307	3,500	3,500	3,500	3,500
510-4402-4515	Meetings & Travel	3,603	8,500	8,500	4,500	6,000
510-4402-4710	Utilites - Gas & Electric	36,109	52,500	52,500	50,000	52,500
510-4402-4711	Utilites - City	4,050	7,200	7,200	7,200	7,200
510-4402-4750	Telccommunications	2,576	4,000	4,000	3,500	3,500
510-4402-4996	Allocated Liability Insurance	19,950	21,085	21,085	29,000	30,700
510-4402-4997	Allocated Wrkrs Comp Insurance	15,900	17,200	17,200	17,200	20,200
510-4402-5100	Capital Outlay	41,471	68,000	28,000	28,000	38,750
510-9971-6100	Infrastructure Lease - Principal	41,386	31,470	31,470	31,470	45,887
510-9971-6200	Infrastructure Lease - Interest	21,554	31,470	31,470	31,470	12,810
510-9974-6100	Vacuum Truck Lease - Principal	26,192	26,785	26,785	27,391	13,927
510-9974-6200	Vacuum Truck Lease - Interest	-	1,382	1,382	776	157
510-0000-4999	Transfer to Sewer CIP	-	18,000	18,000	-	507,800
Total Operation		2,351,354	2,566,367	2,526,367	2,466,607	3,038,561
510-1001-4998	G & A Allocation - City Council	32,437	39,962	39,962	36,570	43,947
510-1101-4998	G & A Allocation - City Manager	46,244	48,586	48,586	48,080	50,798
510-1201-4998	G & A Allocation - City Attorney	4,478	4,651	4,651	5,144	4,763
510-1301-4998	G & A Allocation - City Clerk	23,280	24,828	24,828	23,933	25,265
510-1401-4998	G & A Allocation - Finance	388,100	391,099	391,099	355,069	444,107
510-2102-4998	G & A Allocation - Planning	13,627	16,785	16,785	14,916	19,079
510-2202-4998	G & A Allocation - Building	41,417	39,432	39,237	34,665	33,995
510-2302-4998	G & A Allocation - Engineering	92,792	124,417	113,287	106,981	100,576
510-4102-4998	G & A Allocation - PW Corp Yard	168,752	176,356	177,756	176,838	175,621
510-4106-4998	G & A Allocation - PW Govt Bldg	30,894	40,475	42,625	41,213	39,938
510-0000-4998	G & A Allocation - Non Departmental	24,718	22,653	22,653	26,421	25,321
Total G & A Cost Allocation		866,739	929,243	921,468	869,828	963,408
TOTAL DEPARTMENT		3,218,093	3,495,611	3,447,836	3,336,435	4,001,969

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

SUMMARY - SPECIAL REVENUE FUNDS
2021-22 PROPOSED BUDGET

Agenda Item Number 9

	Gas Tax Fund	Measure M Transportation Tax	Measure M Parks Improvement Tax	Art In-A-Lieu	Housing Linkage Fee	Inclusionary Housing Fund	Building Permit Incremental Fee	Business Improvement District	General Plan Update Fee	Special Enforcement Supplemental Fund	Asset Forfeiture Fund	Park Improvement	Traffic Impact Fee	Utility Underground Fee	Community Development Block Grant (CDBG)	Road Maintenance & Rehabilitation (SBI)	Supplemental Planning Grant Fund	Human Services & Community Fund	Total	
REVENUES																				
Taxes/Assessments		\$ 683,000	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,300
Intergovernmental	203,100	-	-	-	-	-	-	-	-	110,000	-	232,893	-	-	-	154,100	80,000	-	-	780,093
Interest and rentals	-	-	500	-	-	200	-	-	1,500	-	-	300	3,000	4,000	-	-	-	-	-	9,660
Licenses, permits and fees	-	-	-	1,000	8,000	-	12,000	8,700	12,000	-	-	30,000	20,000	-	-	-	-	-	-	92,510
Others Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180,000	-	-	-	-	180,000
Total revenues	203,100	683,000	85,500	1,000	8,000	200	12,000	8,700	13,500	110,000	-	263,193	23,000	4,000	180,000	154,100	80,000	970	-	1,215,563
EXPENDITURES																				
Departments:																				
General government	189,725	-	-	5,500	-	-	-	8,700	60,000	-	-	-	-	-	-	-	80,000	-	-	343,925
Capital Projects	-	-	224,048	55,000	-	-	-	-	-	-	-	346,850	35,000	-	180,000	9,200	-	-	-	850,098
Debt Service	189,725	-	224,048	60,500	-	-	-	8,700	60,000	-	-	376,199	35,000	-	180,000	9,200	80,000	-	-	1,223,372
Total Expenditures	13,375	683,000	(138,548)	(59,500)	8,000	200	12,000	8,700	(46,500)	110,000	-	(113,006)	(12,000)	4,000	-	144,900	-	970	-	(7,809)
EXCESS OF REVENUES																				
OVER EXPENDITURES																				
OTHER FINANCING SOURCES (USES)																				
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(127,000)	-	-	-	-	-	-	-	-	-	(127,000)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(127,000)	-	-	-	-	-	-	-	-	-	(127,000)
NET CHANGE IN FUND BALANCES	13,375	683,000	(138,548)	(59,500)	8,000	200	12,000	8,700	(46,500)	(17,000)	-	(113,006)	(12,000)	4,000	-	144,900	-	970	-	(134,809)
FUND BALANCE ESTIMATED BEGINNING OF THE YEAR	31,617	1,197,244	163,985	74,241	82,100	39,134	44,947	145	108,004	177,787	2,124	133,295	419,337	246,990	-	286,649	-	6,819	-	1,776,898
FUND BALANCE ESTIMATED END OF YEAR	\$ 44,992	\$ 1,880,244	\$ 25,437	\$ 14,741	\$ 90,100	\$ 39,334	\$ 56,947	\$ 145	\$ 61,504	\$ 767	\$ 2,124	\$ 20,289	\$ 407,337	\$ 250,990	\$ -	\$ 431,549	\$ -	\$ 7,789	\$ -	\$ 1,642,089



GAS TAX FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE							
Intergovernmental	\$ 177,051	\$ 192,150	\$ 192,150	\$ 189,050	\$ 203,100	\$ 10,950	5.7%
Other Income	-	-	-	-	-	-	0.0%
Interest Earnings	-	-	-	-	-	-	0.0%
Transfer In	13,622	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 190,673	\$ 192,150	\$ 192,150	\$ 189,050	\$ 203,100	\$ 10,950	5.7%
OPERATING EXPENSES							
Salaries & Benefits ^a	\$ 172,799	\$ 143,700	\$ 143,700	\$ 143,700	\$ 169,625	\$ 25,925	18.0%
Contract Services	-	-	-	-	-	-	0.0%
Services & Supplies	-	3,000	3,000	3,000	3,000	-	0.0%
Vehicle Maintenance	-	-	-	-	3,000	3,000	0.0%
Utilities	4,809	5,000	5,000	5,000	5,000	-	0.0%
Allocated Insurance	10,400	8,200	8,200	8,200	9,100	900	11.0%
TOTAL OPERATING EXPENSE	\$ 188,008	\$ 159,900	\$ 159,900	\$ 159,900	\$ 189,725	\$ 29,825	18.7%
NET BUDGETARY RESULT	\$ 2,665	\$ 32,250	\$ 32,250	\$ 29,150	\$ 13,375	\$ (18,875)	-58.5%
Addition/(Use) of Reserves	\$ 2,665	\$ 32,250	\$ 32,250	\$ 29,150	\$ 13,375		
TOTAL BUDGETARY BALANCE							
Beginning Fund Balance (Estimated)	\$ (198)	\$ (5,265)	\$ (5,265)	\$ 2,467	\$ 31,617		
Ending Fund Balance (Estimated)	\$ 2,467	\$ 26,985	\$ 26,985	\$ 31,617	\$ 44,992		

^a Salaries: Base pay, longevity pay, education incentive pay

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

**Gas Tax Fund
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Year-End	2021-22 Proposed Budget
200-4103-4010	Salaries ¹ (1.6 FTE)	109,314	87,000	87,000	87,000	103,100
200-4103-4100	Benefits ²	63,485	56,700	56,700	56,700	66,525
200-4103-4210	Contract Services	-	-	-	-	-
200-4103-4330	Misc. Supplies & Services	-	3,000	3,000	3,000	3,000
200-4103-4380	Vehicle Maintenance	-	-	-	-	3,000
200-4103-4710	Utilites	4,809	5,000	5,000	5,000	5,000
200-4103-4997	Allocated Workers' Comp Insurance	10,400	8,200	8,200	8,200	9,100
TOTAL DEPARTMENT		188,008	159,900	159,900	159,900	189,725

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability



MEASURE M TRANSPORTATION TAX FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ 64,033	\$ 51,000	\$ 51,000	\$ 51,000	\$ 68,300	\$ 17,300	33.9%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	-	0.0%
Interest Earnings	486	500	500	500	-	(500)	-100.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 64,519	\$ 51,500	\$ 51,500	\$ 51,500	\$ 68,300	\$ 16,800	32.6%
<u>OPERATING EXPENSES</u>							
General Government	-	-	-	-	-	\$ -	0.0%
Capital Projects	-	-	-	115,000	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ 115,000	\$ -	\$ -	0.0%
NET BUDGETARY RESULT	\$ 64,519	\$ 51,500	\$ 51,500	\$ (63,500)	\$ 68,300	\$ 16,800	32.6%
Addition/(Use) of Reserves	\$ 64,519	\$ 51,500	\$ 51,500	\$ (63,500)	\$ 68,300		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 118,705	\$ 170,518	\$ 170,518	\$ 183,224	\$ 119,724		
Ending Fund Balance (Estimated)	\$ 183,224	\$ 222,018	\$ 222,018	\$ 119,724	\$ 188,024		



MEASURE M PARKS IMPROVEMENT FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ 90,218	\$ 74,160	\$ 74,160	\$ 85,000	\$ 85,000	\$ 10,840	14.6%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	-	0.0%
Interest Earnings	-	500	500	500	500	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Transfer in	-	11,000	11,000	11,000	-	(11,000)	-100.0%
TOTAL REVENUE	\$ 90,218	\$ 85,660	\$ 85,660	\$ 96,500	\$ 85,500	(160)	-0.2%
<u>OPERATING EXPENSES</u>							
General Government	-	-	-	-	-	\$ -	0.0%
Capital Projects	11,733	111,000	111,000	-	224,048	113,048	101.8%
Debt Service	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	11,000	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 11,733	\$ 111,000	\$ 111,000	\$ 11,000	\$ 224,048	113,048	101.8%
NET BUDGETARY RESULT	\$ 78,485	\$ (25,340)	\$ (25,340)	\$ 85,500	\$ (138,548)	\$ (113,208)	446.8%
Addition/(Use) of Reserves	\$ 78,485	\$ (25,340)	\$ (25,340)	\$ 85,500	\$ (138,548)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ -	\$ 72,600	\$ 72,600	\$ 78,485	\$ 163,985		
Ending Fund Balance (Estimated)	\$ 78,485	\$ 47,260	\$ 47,260	\$ 163,985	\$ 25,437		



ART IN LIEU FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Intergovernmental	-	-	-	-		-	0.0%
Charges for services	15,545	10,000	10,000	800	1,000	(9,000)	-90.0%
Interest Earnings	3,200	-	-	-		-	0.0%
Miscellaneous	-	-	-	-		-	0.0%
Transfer in	-	-	-	-		-	0.0%
TOTAL REVENUE	\$ 18,745	\$ 10,000	\$ 10,000	\$ 800	\$ 1,000	(9,000)	-90.0%
<u>OPERATING EXPENSES</u>							
General Government	7,000	2,000	2,000	2,000	5,500	\$ 3,500	175.0%
Capital Projects	-	93,000	93,000	67,500	55,000	(38,000)	-40.9%
Debt Service	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 7,000	\$ 95,000	\$ 95,000	\$ 69,500	\$ 60,500	(34,500)	-36.3%
NET BUDGETARY RESULT	\$ 11,745	\$ (85,000)	\$ (85,000)	\$ (68,700)	\$ (59,500)	\$ 25,500	-30.0%
Addition/(Use) of Reserves	\$ 11,745	\$ (85,000)	\$ (85,000)	\$ (68,700)	\$ (59,500)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 131,196	\$ 142,151	\$ 142,151	\$ 142,941	\$ 74,241		
Ending Fund Balance (Estimated)	\$ 142,941	\$ 57,151	\$ 57,151	\$ 74,241	\$ 14,741		

FY21/22 Proposed Budget Items:

- 1) 63,000 remaining / carryover for Michael Mc Ginnis sculpture and Ned Kahn Sculptures
- 2) \$5,000 for new call for artists, advertising and Artist finalist honorariums anticipated for New Call, \$35,000 for artist commission anticipated in FY 22/23.
- 3) Sculpture Garden Call for artists costs anticipated to be \$2,000 in FY 21/22 in Gen Gov Costs



HOUSING LINKAGE FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Intergovernmental	-	-	-	-		-	0.0%
Charges for services	10,499	9,500	9,500	-	8,000	(1,500)	-15.8%
Interest Earnings	2,040	-	-	-		-	0.0%
Miscellaneous	-	-	-	-		-	0.0%
Transfer in	-	-	-	-		-	0.0%
TOTAL REVENUE	\$ 12,539	\$ 9,500	\$ 9,500	\$ -	\$ 8,000	(1,500)	-15.8%
<u>OPERATING EXPENSES</u>							
General Government	-	-	-	-		-	0.0%
Capital Projects	12,065	-	-	12,000		-	0.0%
Debt Service	-	-	-	-		-	0.0%
Transfer out	-	-	-	-		-	0.0%
TOTAL OPERATING EXPENSE	\$ 12,065	\$ -	\$ -	\$ 12,000	\$ -	-	0.0%
NET BUDGETARY RESULT	\$ 474	\$ 9,500	\$ 9,500	\$ (12,000)	\$ 8,000	\$ (1,500)	-15.8%
Addition/(Use) of Reserves	\$ 474	\$ 9,500	\$ 9,500	\$ (12,000)	\$ 8,000		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 93,626	\$ 93,606	\$ 93,606	\$ 94,100	\$ 82,100		
Ending Fund Balance (Estimated)	\$ 94,100	\$ 103,106	\$ 103,106	\$ 82,100	\$ 90,100		



INCLUSIONARY HOUSING FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Sales Taxes		\$ -	\$ -			\$ -	0.0%
Intergovernmental		143,700	143,700	-	-	(143,700)	-100.0%
Charges for services		-	-	-		-	0.0%
Interest Earnings	830	500	500	627	200	(300)	-60.0%
Miscellaneous		-	-			-	0.0%
Transfer in		-	-			-	0.0%
TOTAL REVENUE	\$ 830	\$ 144,200	\$ 144,200	\$ 627	\$ 200	\$ (144,000)	-99.9%
<u>OPERATING EXPENSES</u>							
General Government		-	-	-		-	0.0%
Capital Project		143,700	143,700	-		(143,700)	-100.0%
Debt Service		-	-			-	0.0%
Transfer out						-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ 143,700	\$ 143,700	\$ -	\$ -	(143,700)	-100.0%
NET BUDGETARY RESULT	\$ 830	\$ 500	\$ 500	\$ 627	\$ 200	\$ (300)	-60.0%
Addition/(Use) of Reserves	\$ 830	\$ 500	\$ 500	\$ 627	\$ 200		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -				
Beginning Fund Balance (Estimated)	\$ 37,677	\$ 38,304	\$ 38,304	\$ 38,507	\$ 39,134		
Ending Fund Balance (Estimated)	\$ 38,507	\$ 38,804	\$ 38,804	\$ 39,134	\$ 39,334		



BUILDING PERMIT INCREMENTAL FEE FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Intergovernmental	-	-	-	-		-	0.0%
Charges for services	11,912	11,900	11,900	11,900	12,000	100	0.8%
Interest Earnings	678	-	-	-		-	0.0%
Miscellaneous	-	-	-	-		-	0.0%
Transfer in	-	-	-	-		-	0.0%
TOTAL REVENUE	\$ 12,590	\$ 11,900	\$ 11,900	\$ 11,900	\$ 12,000	100	0.8%
<u>OPERATING EXPENSES</u>							
General Government	1,507	-	-	-		\$ -	0.0%
Capital Project	-	-	-	-		-	0.0%
Debt Service	-	-	-	-		-	0.0%
Transfer out	-	2,000	2,000	2,000		(2,000)	-100.0%
TOTAL OPERATING EXPENSE	\$ 1,507	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	-100.0%
NET BUDGETARY RESULT	\$ 11,083	\$ 9,900	\$ 9,900	\$ 9,900	\$ 12,000	\$ 2,100	21.2%
Addition/(Use) of Reserves	\$ 11,083	\$ 9,900	\$ 9,900	\$ 9,900	\$ 12,000		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 23,964	\$ 34,874	\$ 34,874	\$ 35,047	\$ 44,947		
Ending Fund Balance (Estimated)	\$ 35,047	\$ 44,774	\$ 44,774	\$ 44,947	\$ 56,947		



BUSINESS IMPROVEMENT DISTRICT

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Sales Taxes/Assessment		\$ -	\$ -	\$ -		\$ -	0.0%
Intergovernmental		-	-	-		-	0.0%
Charges for services	8,764	8,760	8,760	8,760	8,700	(60)	-0.7%
Interest Earnings	58	-	-	-		-	0.0%
Miscellaneous		-	-	-		-	0.0%
Transfer in		-	-	-		-	0.0%
TOTAL REVENUE	\$ 8,822	\$ 8,760	\$ 8,760	\$ 8,760	\$ 8,700	\$ (60)	-0.7%
<u>OPERATING EXPENSES</u>							
General Government	8,766	8,700	8,700	8,700	8,700	-	0.0%
Capital Project	-	-	-	-		-	0.0%
Debt Service	-	-	-	-		-	0.0%
Transfer out	-	-	-	-		-	0.0%
TOTAL OPERATING EXPENSE	\$ 8,766	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	-	0.0%
NET BUDGETARY RESULT	\$ 56	\$ 60	\$ 60	\$ 60	\$ -	\$ (60)	-100.0%
Addition/(Use) of Reserves	\$ 56	\$ 60	\$ 60	\$ 60	\$ -		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 29	\$ 65	\$ 65	\$ 85	\$ 145		
Ending Fund Balance (Estimated)	\$ 85	\$ 125	\$ 125	\$ 145	\$ 145		



GENERAL PLAN UPDATE FEE FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Intergovernmental	-	-	-	-		-	0.0%
Charges for services	12,248	12,000	12,000	16,000	12,000	-	0.0%
Interest Earnings	1,897	1,500	1,500	1,500	1,500	-	0.0%
Miscellaneous	-	-	-	-		-	0.0%
Transfer in	-	-	-	-		-	0.0%
TOTAL REVENUE	\$ 14,145	\$ 13,500	\$ 13,500	\$ 17,500	\$ 13,500	\$ -	0.0%
<u>OPERATING EXPENSES</u>							
General Government		-	-	-	60,000	60,000	0.0%
Capital Project		-	-	-		-	0.0%
Debt Service		-	-	-		-	0.0%
Transfer out		-	-	-		-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 60,000	60,000	0.0%
NET BUDGETARY RESULT	\$ 14,145	\$ 13,500	\$ 13,500	\$ 17,500	\$ (46,500)	\$ (60,000)	-444.4%
Addition/(Use) of Reserves	\$ 14,145	\$ 13,500	\$ 13,500	\$ 17,500	\$ (46,500)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 76,359	\$ 90,031	\$ 90,031	\$ 90,504	\$ 108,004		
Ending Fund Balance (Estimated)	\$ 90,504	\$ 103,531	\$ 103,531	\$ 108,004	\$ 61,504		



SPECIAL LAW ENFORCEMENT SUPPLEMENTAL FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	115,573	100,000	100,000	110,000	110,000	10,000	10.0%
Charges for services	-	-	-	-	-	-	0.0%
Interest Earnings	158	-	-	-	-	-	0.0%
Miscellaneous	810	-	-	-	-	-	0.0%
Transfer in	34,601	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 151,142	\$ 100,000	\$ 100,000	\$ 110,000	\$ 110,000	\$ 10,000	10.0%
OPERATING EXPENSES							
General Government	146,289	-	-	-	-	-	0.0%
Capital Project	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Transfer out	-	100,000	100,000	100,000	127,000	27,000	27.0%
TOTAL OPERATING EXPENSE	\$ 146,289	\$ 100,000	\$ 100,000	\$ 100,000	\$ 127,000	27,000	27.0%
NET BUDGETARY RESULT	\$ 4,853	\$ -	\$ -	\$ 10,000	\$ (17,000)	\$ (17,000)	0.0%
Addition/(Use) of Reserves	\$ 4,853	\$ -	\$ -	\$ 10,000	\$ (17,000)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 2,934	\$ 2,771	\$ 2,771	\$ 7,787	\$ 17,787		
Ending Fund Balance (Estimated)	\$ 7,787	\$ 2,771	\$ 2,771	\$ 17,787	\$ 787		



ASSET FORFEITURE FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	-	0.0%
Interest Earnings	-	-	-	-	-	-	0.0%
Miscellaneous	358	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 358	\$ -	\$ -	\$ -	\$ -	-	0.0%
<u>OPERATING EXPENSES</u>							
General Government		-	-	-	-	-	0.0%
Capital Project		-	-	-	-	-	0.0%
Debt Service		-	-	-	-	-	0.0%
Transfer out		-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
NET BUDGETARY RESULT	\$ 358	\$ -	\$ -	\$ -	\$ -	-	0.0%
Addition/(Use) of Reserves	\$ 358	\$ -	\$ -	\$ -	\$ -		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 1,766	\$ 2,154	\$ 2,154	\$ 2,124	\$ 2,124		
Ending Fund Balance (Estimated)	\$ 2,124	\$ 2,154	\$ 2,154	\$ 2,124	\$ 2,124		



PARK IMPROVEMENT FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Charges for services	\$ 18,885	\$ 88,200	\$ 88,200	\$ 75,000	\$ 30,000	\$ (58,200)	-66.0%
Intergovernmental	-	177,000	177,000	100,000	77,950	(99,050)	-56.0%
Interest Earnings	2,422	500	500	300	300	(200)	-40.0%
Intergovernmental Grant - Open Space	-	126,943	126,943	-	126,943	-	0.0%
Miscellaneous Contributions	30,000	28,000	28,000	-	28,000	-	0.0%
Transfer in	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 51,307	\$ 420,643	\$ 420,643	\$ 175,300	\$ 263,193	(157,450)	-37.4%
<u>OPERATING EXPENSES</u>							
General Government	-	-	-	-	-	-	0.0%
Capital Projects	171,677	324,897	324,897	-	346,850	21,953	6.8%
Debt Service	31,470	31,470	31,470	31,470	29,349	(2,121)	-6.7%
Transfer out	-	11,000	11,000	-	-	(11,000)	-100.0%
TOTAL OPERATING EXPENSE	\$ 203,147	\$ 367,367	\$ 367,367	\$ 31,470	\$ 376,199	8,832	2.4%
NET BUDGETARY RESULT	\$ (151,840)	\$ 53,276	\$ 53,276	\$ 143,830	\$ (113,006)	(166,282)	-312.1%
Addition/(Use) of Reserves	\$ (151,840)	\$ 53,276	\$ 53,276	\$ 143,830	\$ (113,006)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 141,305	\$ 111	\$ 111	\$ (10,535)	\$ 133,295		
Ending Fund Balance (Estimated)	\$ (10,535)	\$ 53,387	\$ 53,387	\$ 133,295	\$ 20,289		



TRAFFIC IMPACT FEE FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	20,000	-	-	-	-	-	0.0%
Charges for services	25,083	24,000	24,000	58,000	20,000	(4,000)	-16.7%
Interest Earnings	8,339	3,000	3,000	3,000	3,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 53,422	\$ 27,000	\$ 27,000	\$ 61,000	\$ 23,000	(4,000)	-14.8%
<u>OPERATING EXPENSES</u>							
General Government		-	-	-	-	\$ -	0.0%
Capital Projects	52,652	66,500	66,500	9,000	35,000	(31,500)	-47.4%
Debt Service		-	-	-	-	-	0.0%
Transfer out		-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 52,652	\$ 66,500	\$ 66,500	\$ 9,000	\$ 35,000	(31,500)	-47.4%
NET BUDGETARY RESULT	\$ 770	\$ (39,500)	\$ (39,500)	\$ 52,000	\$ (12,000)	\$ 27,500	-69.6%
Addition/(Use) of Reserves	\$ 770	\$ (39,500)	\$ (39,500)	\$ 52,000	\$ (12,000)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 366,567	\$ 365,097	\$ 365,097	\$ 367,337	\$ 419,337		
Ending Fund Balance (Estimated)	\$ 367,337	\$ 325,597	\$ 325,597	\$ 419,337	\$ 407,337		



UTILITY UNDERGROUND FEE FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Intergovernmental	-	-	-	-		-	0.0%
Charges for services	-	-	-	-		-	0.0%
Interest Earnings	5,236	4,000	4,000	4,000	4,000	-	0.0%
Miscellaneous	-	-	-	-		-	0.0%
Transfer in	-	-	-	-		-	0.0%
TOTAL REVENUE	\$ 5,236	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	-	0.0%
<u>OPERATING EXPENSES</u>							
General Government	-	-	-	-	-	-	0.0%
Capital Projects	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
NET BUDGETARY RESULT	\$ 5,236	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	-	0.0%
Addition/(Use) of Reserves	\$ 5,236	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 237,754	\$ 241,712	\$ 241,712	\$ 242,990	\$ 246,990		
Ending Fund Balance (Estimated)	\$ 242,990	\$ 245,712	\$ 245,712	\$ 246,990	\$ 250,990		



COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -			\$ -	0.0%
Intergovernmental	-	355,100	355,100	-	-	(355,100)	-100.0%
Charges for services	-	-	-			-	0.0%
Interest Earnings	-	-	-			-	0.0%
Miscellaneous	-	135,000	135,000	-	180,000	45,000	33.3%
Transfer in	1,225	-	-			-	0.0%
TOTAL REVENUE	\$ 1,225	\$ 490,100	\$ 490,100	\$ -	\$ 180,000	(310,100)	-63.3%
<u>OPERATING EXPENSES</u>							
General Government	1,035	-	-			\$ -	0.0%
Capital Projects	-	490,100	490,100		180,000	(310,100)	-63.3%
Debt Service	-	-	-			-	0.0%
Transfer out	190	-	-			-	0.0%
TOTAL OPERATING EXPENSE	\$ 1,225	\$ 490,100	\$ 490,100	\$ -	\$ 180,000	(310,100)	-63.3%
NET BUDGETARY RESULT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Addition/(Use) of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance (Estimated)	\$ -	\$ -	\$ -	\$ -	\$ -		



ROAD MAINTENANCE & REHABILITATION (SB1)

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE							
Intergovernmental	\$ 146,507	\$ 135,500	\$ 135,500	\$ 140,700	\$ 154,100	\$ 18,600	13.7%
Other Income	-	-	-			-	0.0%
Interest Earnings	-	-	-			-	0.0%
Transfer In	-	-	-			-	0.0%
TOTAL REVENUE	\$ 146,507	\$ 135,500	\$ 135,500	\$ 140,700	\$ 154,100	18,600	13.7%
OPERATING EXPENSES							
General Government	\$ -	\$ -	\$ -			\$ -	0.0%
Capital Projects	-	-	-	150,800	9,200	9,200	0.0%
Debt Service	-	-	-			-	0.0%
Transfer out	-	-	-			-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ 150,800	\$ 9,200	9,200	0.0%
NET BUDGETARY RESULT	\$ 146,507	\$ 135,500	\$ 135,500	\$ (10,100)	\$ 144,900	9,400	6.9%
Addition/(Use) of Reserves	\$ 146,507	\$ 135,500	\$ 135,500	\$ (10,100)	\$ 144,900		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 150,242	\$ 296,716	\$ 296,716	\$ 296,749	\$ 286,649		
Ending Fund Balance (Estimated)	\$ 296,749	\$ 432,216	\$ 432,216	\$ 286,649	\$ 431,549		



HUMAN SERVICES & COMMUNITY FUND

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -			\$ -	0.0%
Intergovernmental	-	-	-			-	0.0%
Charges for services	-	-	-			-	0.0%
Interest Earnings	158	120	120	160	160	40	33.3%
Miscellaneous	810	810	810	810	810	-	0.0%
Transfer in	-	-	-			-	0.0%
TOTAL REVENUE	\$ 968	\$ 930	\$ 930	\$ 970	\$ 970	40	4.3%
<u>OPERATING EXPENSES</u>							
General Government	-	-	-			\$ -	0.0%
Capital Projects	-	-	-			-	0.0%
Debt Service	-	-	-			-	0.0%
Transfer out	-	-	-			-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
NET BUDGETARY RESULT	\$ 968	\$ 930	\$ 930	\$ 970	\$ 970	\$ 40	4.3%
Addition/(Use) of Reserves	\$ 968	\$ 930	\$ 930	\$ 970	\$ 970		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 6,819	\$ 7,747	\$ 7,747	\$ 7,787	\$ 6,819		
Ending Fund Balance (Estimated)	\$ 7,787	\$ 8,677	\$ 8,677	\$ 8,757	\$ 7,789		



SUPPLEMENTAL PLANNING GRANT FUND (SB2 & LEAP)

DESCRIPTION	2019-20 Actual	2020-21 Adopted Budget	2020-21 Adjusted Budget	2020-21 Estimated Actual	2021-22 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE							
Sales Taxes	\$ -	\$ -	\$ -			\$ -	0.0%
Intergovernmental	-	160,000	160,000	20,000	80,000	(80,000)	-50.0%
Charges for services	-	-	-			-	0.0%
Interest Earnings	-	-	-			-	0.0%
Miscellaneous	-	-	-			-	0.0%
Transfer in	-	-	-			-	0.0%
TOTAL REVENUE	\$ -	\$ 160,000	\$ 160,000	\$ 20,000	\$ 80,000	(80,000)	-50.0%
OPERATING EXPENSES							
General Government		160,000	160,000	20,000	80,000	(80,000)	-50.0%
Capital Projects	-	-	-			-	0.0%
Debt Service	-	-	-			-	0.0%
Transfer out	-	-	-			-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ 160,000	\$ 160,000	\$ 20,000	\$ 80,000	(80,000)	-50.0%
NET BUDGETARY RESULT	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
Addition/(Use) of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance (Estimated)	\$ -	\$ -	\$ -	\$ -	\$ -		

RESOLUTION NO _____

RESOLUTION OF THE COUNCIL OF THE CITY OF SEBASTOPOL APPROVING
AND ADOPTING THE OPERATING BUDGET FOR THE CITY OF SEBASTOPOL
FOR FISCAL YEAR 2021-22

WHEREAS, the Budget Subcommittee has heretofore prepared and submitted to the City Council a proposed operating budget for the City of Sebastopol for the fiscal year 2021-22; and

WHEREAS, on June 15, 2021, June 21, 2021 and July 6, 2021, the City Council has extensively considered the operating budget submitted by the Budget Subcommittee.

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Sebastopol that the proposed operating budget for Fiscal Year 2021-22, is hereby approved and adopted as the operating budget for the City of Sebastopol for fiscal year 2021-22.

IN COUNCIL DULY ADOPTED this 20th day of July, 2021.

- Ayes:
- Noes:
- Absent:
- Abstain:

APPROVED: _____
Mayor Una Glass

ATTEST: _____
Mary Gourley, MMC, Assistant City Manager / City Clerk

Approved as to Form: _____
Larry McLaughlin, City Attorney

RESOLUTION NO _____

RESOLUTION OF THE COUNCIL OF THE CITY OF SEBASTOPOL
ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE
CITY OF SEBASTOPOL FOR THE 2021-22 FISCAL YEAR
PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION

WHEREAS, Article XIII B of the California Constitution (Proposition 4) provides for an annual appropriations limit for state and local governments beginning with the 1980-81 fiscal year, based on the 1978-79 appropriations, as adjusted for the changes in the cost of living or per capita personal income, population, and other specified factors; and

WHEREAS, implementing legislation, which became effective January 1, 1981, provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the year pursuant to Article III B at a regularly scheduled meeting or noticed special meeting; and

WHEREAS, local jurisdictions may select either the percentage change in California per capita personal income as reported by the California Department of Finance or the percentage change in the local assessment roll due to the addition of local nonresidential new construction.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Sebastopol:

1. For fiscal year 2021-22, the City of Sebastopol hereby (a) elects the change in the California Per Capita Personal Income for calculating the inflation factor, and (b) elects the change in the County’s population for calculating the population factor, necessary to determine the City’s appropriation limit.
2. For the fiscal year 2021-22, the total annual appropriations subject to limitation as specified by Article XIII B of the Constitution of the State of California for the City of Sebastopol Budget shall be: \$17,516,475.

IN COUNCIL DULY PASSED this 20th day of July, 2021.

Ayes:
Noes:
Absent:
Abstain:

APPROVED: _____
Mayor Una Glass

ATTEST: _____
Mary Gourley, MMC, Assistant City Manager / City Clerk

Approved as to Form: _____
Larry McLaughlin, City Attorney

RESOLUTION NO. _____

RESOLUTION ADOPTING THE EXPENDITURE PLAN FOR SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUNDING (SLESF) OR CITIZENS OPTIONS FOR PUBLIC SAFETY (COPS) FOR THE CITY OF SEBASTOPOL FISCAL YEAR BUDGET OF 2021-22

WHEREAS, AB1584, originally enacted as part of the state budget in Fiscal Year 1996-97, established the Citizens’ Options for Public Safety (COPS) Program, which is anticipated to be funded by the State for Fiscal Year 2021-22; and

WHEREAS, the Council conducted a public hearing to consider recommendations for use of these funds as required by law; and

WHEREAS, estimated funds available under this program total \$100,000 and are required to be placed in a special revenue fund; and shall be allocated for expenditures listed in the 2021-22 budget; and

WHEREAS, the 2021-22 budget is included the anticipation of using the COPS funds as part of the Police Department’s budget.

NOW, THEREFORE, BE IT RESOLVED that the Council approves the recommendation of the Chief of Police for use of the Supplemental Law Enforcement Services Funding or Citizens’ Options for Public Safety Funds to continue to supplement one sworn officer position.

IN COUNCIL DULY APPROVED AND ADOPTED this 20th day of July, 2021.

I, the undersigned, hereby certify that the foregoing Resolution was duly adopted by City of Sebastopol City Council following a roll call vote:

City of Sebastopol Council:

VOTE:

Ayes:

Noes:

Absent:

Abstain:

Approved: _____
Mayor Una Glass

Attest: _____
Mary Gourley, MMC, Assistant City Manager / City Clerk

Approved as to Form: _____
Larry McLaughlin, City Attorney