Agenda Report Reviewed by: City Manager:

# CITY OF SEBASTOPOL CITY COUNCIL AGENDA ITEM

Meeting Date:	February 16, 2021
То:	Honorable Mayor and City Councilmembers
From:	Budget Committee
Subject:	Discussion and Consideration of Adoption of Resolution Approving the
	Mid-Year Budget adjustments to the City of Sebastopol Budget for FY
	2020-21
Recommendation	That the City Council Adopt the Mid-Year Budget Adjustments
Funding:	Currently Budgeted: <u>X</u> Yes <u>N</u> NA
	Net General Fund Cost: \$1.78M deficit
	If Cost to Other Fund(s):
	Water: \$443K deficit
	Wastewater: \$179K deficit

Costs authorized in City Approved Budget <u>AK</u> (verified by Administrative Services Department)

## INTRODUCTION/PURPOSE:

This item is to request the City Council Discuss and Consider the Mid-Year Budget Amendment Requests and approve and adopt Resolution to amend the FY 2020-21 adopted operating budget and authorize the Administrative Services Director to record changes in anticipated revenues and appropriations for expenditures.

### BACKGROUND:

The City Council adopted the FY 2020-21 "interim" budget on June 16, 2020. That interim budget was presented with a planned use of reserve to cover the budgetary shortfall of \$1,539,834. After the adoption of the interim budget, the Budget Committee began to review in depth each of the departmental budgets and considered and scrutinized each request. Those requests were considered with the impact that COVID has had and continues to have on the City budget, as well as any additional information available to the Committee at that time. To that end, a revised budget was adopted on October 14, 2020 with a planned use of reserve to cover the budgetary deficit of \$2,189,964.

After adoption of a City Fiscal Year budget, the Budget Committee reviews mid-year any impacts to the approved budget. That process typically occurs after the end of the second quarter of the fiscal year. As the mid-year budget review is not intended to be a full discussion of the budget, it is an opportunity for City Council to: Review the General Fund and other funds; Make adjustments

to achieve a more accurate budget for the current fiscal year (resulting in greater budget transparency); and help shape the development of next year's budget.

### **DISCUSSION:**

As discussed above, the mid-year budget process provides an opportunity for each department to update the City Council on the major financial factors affecting the City's current fiscal year budget and allows the City to reexamine the revenue projections as more information becomes available after adoption of a budget.

The Budget Committee has met multiple times reviewed and discussed mid-year revenue projections for the general fund, water and sewer enterprise funds, and other funds, and addressed the most significant revenue categories and recommended adjustments accordingly.

Increases and/or decreases in anticipated revenues do not require formal City Council action, but they are shown in order to provide a clear picture of updated financial expectations, and to provide a more valid benchmark from which to measure end-of-year final results. Revenue increases that support increases in service level expenditures are also recommended to be recorded to keep an accurate picture of the City's intention to not increase general fund net costs.

Total expenditure appropriations can only be increased by formal action of the City Council.

Description	2018-19 Actual	2019-20 Actual	2019-20 Adjusted Budget	2020-21 Adopted "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Inc/(Dec)	% Change
OPERATING REVENUE								
Property Taxes	\$2,660,677	\$2,781,985	\$2,661,205	\$2,683,600	\$2,742,700	\$2,733,000	\$ (9,700)	-0.36%
Real Property Transfer	53,814	38,066	39,000	39,000	39,000	39,000	-	0.00%
Sales Tax	4,041,764	3,697,725	4,024,000	3,181,975	3,181,975	3,765,000	583,025	15.76%
Use Tax	794,944	763,643	774,200	734,400	734,400	744,600	10,200	1.38%
Transient Occupancy Tax	631,742	518,175	650,000	550,000	400,000	400,000	-	0.00%
Franchise Fees	358,299	336,738	353,000	353,000	335,500	335,500	-	0.00%
Licenses and Permits	317,955	449,875	269,500	294,500	292,900	292,900	-	0.00%
Fines & Forfeitures	55,502	48,171	56,000	48,000	46,500	46,500	-	0.00%
Intergovernmental	42,272	1,729,540	1,527,000	69,900	166,700	166,700	-	0.00%
Interest and Rents	228,552	237,347	210,400	211,600	200,500	200,500	-	0.00%
Charges for Current Services	229,252	179,196	158,100	151,100	128,600	128,600	-	0.00%
Miscellaneous/Other Income	529,980	555,280	413,300	344,625	262,625	262,625	-	0.00%
TOTAL	9,944,753	11,335,741	11,135,705	8,661,700	8,531,400	9,114,925	583,525	6.84%

The table below reflects the results of the analysis and recommended adjustments to revenue accounts.

## General Fund Revenues:

The overall increases for the mid-year revenue of 6.84% include a very small adjustment to property tax based on a recent December receipt. Sales tax took a major adjustment upward based on new forecast level since the adoption of the budget. The adopted budget was based on

a conservative approach since the sales tax consultant did not have a full data in Quarter 1 (Q1-January 2020-March 2020) due to the State of California ninety (90) days extension as a result of COVID-19 and many businesses did not pay Q1 until Q2. Therefore with limited spending data for Q1, the projections were very conversative. Now that we have more data and have seen the heavy impacts of the COVID-19 Pandemic in Q2 and Q3, the consultant has a better handle on how the pandemic was affecting purchases and has recalibrated their projections. As the result, revised projections were provided to the City but the current projection is nowhere near the prepandemic sales tax level and the City should continue to take a conservative approach to the budget.

## **General Fund Expenditures:**

The table below provides a summary of overall recommended budget adjustment expenditures by department. The Budget Committee reviewed the requests from each department and provided their recommendations as shown in the chart and description below.

Description	2018-19 Actual	2019-20 Actual	2019-20 Adjusted Budget	2020-21 Adopted "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Inc/(Dec)	% Change
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OPERATING EXPENDITURE								
City Council	\$214,052	\$226,256	\$256,085	\$254,908	\$257,729	\$257,729	\$-	0.00%
City Manager	165,112	258,082	225,232	234,381	304,758	304,758	-	0.00%
City Attorney	100,680	153,522	137,347	119,375	142,623	142,623	-	0.00%
City Clerk	251,909	285,483	290,676	296,280	306,978	306,978	-	0.00%
Administrative Services (Finance)	220,223	180,045	275,110	264,763	268,756	268,756	-	0.00%
Planning	409,837	467,783	584,196	622,297	536,505	536,505	-	0.00%
Building	191,021	239,296	292,411	202,949	228,457	227,347	(1,110)	-0.56%
Police Protection	3,880,735	4,831,685	4,317,076	4,758,950	4,971,415	5,158,415	187,000	4.35%
Fire Protection	853,283	965,223	1,081,595	1,050,764	1,136,180	1,126,880	(9,300)	-0.99%
Public Works	1,009,693	1,094,495	1,286,936	1,249,038	1,348,774	1,358,254	9,480	0.84%
Engineering / Storm Water	240,628	193,153	236,572	212,931	281,451	266,346	(15,105)	-7.47%
Sr. Cntr/SCCC / Ives Pool	471,056	568,624	643,960	508,925	446,555	440,555	(6,000)	-0.96%
Non Departmental	274,596	241,064	225,205	322,260	206,394	206,394	-	0.00%
TOTAL	8,282,825	9,704,711	9,852,401	10,097,821	10,436,575	10,601,540	164,965	1.58%
OTHER SOURCES/(USES)								
Debt Service	204.671	204.670	203,713	203,713	204.790	204.790	-	0.00%
Other Uses	-	_0.,0.0	200,110	_000,1.10	_0.,.00			
TOTAL	204,671	204,670	203,713	203,713	204,790	204,790	-	0.00%
TRANSFERS IN(OUT)								
Transfers In	74	4,493	-	100,000	102,000	102,000	-	0.00%
Transfers Out	(2,857,719)	(2,154,774)	(1,654,000)	-	(190,000)	(190,000)	-	0.00%
TOTAL	(2,857,645)	(2,150,281)	(1,654,000)	100,000	(88,000)	(88,000)	-	0.00%
TOTAL OPERATING EXPENDITURES	11,345,215	12,064,155	11,710,114	10,201,534	10,831,364	10,996,330	164,965	1.52%
Net General Fund Surplus/(Deficit)	(1,400,388)	(723,921)	(574,409)	(1,539,834)	(2,197,964)	(1,779,405)		

- Planning Department requested \$60,000 adjustment to General Plan Update Fund (Special Revenue Fund) to begin work with consultant on the 2023 Housing Element. <u>Budget Committee Recommendation:</u> The Budget Committee is not recommending this adjustment at the mid-year juncture as preparation of the Request for Proposal (RFP) work can begin this fiscal year and funding for consultant can be further discussed and budgeted in the next budget year.
- Building Department showed a small budget reduction to conference and training expense due to COVID-19 of (\$1,500).
   Budget Committee Recommendation: Budget Committee approved this budget reduction.
- 3. Engineering Department budget adjustment to accrual in lieu anticipated for Engineering Manager retirement payout of accrual leave of 40 hours of Administrative Leave per policy and 192 hours of anticipated vacation accrual. In addition, for the remainder of FY20-21, Civil Engineering position will remain vacant and the work will be outsourced, net savings of \$51,000. Overall budget reduction of (\$36,000).

<u>Budget</u> Committee Recommendation: Budget Committee approved overall budget reduction.

4. Fire Department has reduced \$10,000 in expenditures in fire calls and drills during COVID-19. The department also anticipated of receiving \$205,000 from CalOES for vehicle utilization during fire disaster reimbursement. This reimbursement will be placed in the vehicle reserve fund. The department also requested \$175,000 for a purchase of Type 3 Fire Engine using the reimbursement fund to pay for it.

<u>Budget Committee Recommendation:</u> The Budget Committee recognized the need for an upgraded engine and is concern about the safety of our volunteer fire fighters and recommended for the Fire Chief to conduct a search for lower cost used alternatives and can return to the City Council for more cost effective options.

- 5. Police Department requested the following:
  - a. Due to unexpected vacancies, short staffing due to: Injuries (such as Workmen's Comp), FMLA, COVID-19 Quaratines, vacations/comp time/sick leave, the department has been operating at 60-75% staffing levels. Over time cost is warranted and requested an increase of \$150,000.
  - Budget Committee Recommendation: The Budget Committee recommends approval.
    - b. The City anticipates hiring of 2 Officers/1 Reserve Officer and requesting an increase in related cost of \$3,000 for uniform allowance.
  - Budget Committee Recommendation: The Budget Committee recommends approval.
    - c. Additional legal fees of \$60,000 for legal counsel for items such as: appeals, arbitration hearings, pending civil suit as well as receipt of Sonoma County ISD/IJS Access Line invoice for 2019 which was received by the City October 2020 in the amount of \$6,000 that was not budgeted in the current year. Requested increase total of \$66,000.

Budget Committee Recommendation: The Budget Committee recommends approval.

- d. The City received from Sonoma County Animal Services a May 2020 invoice but was not received by the City until Nov 2020. This is for fees for services to be expended to Sonoma County Humane Society, not previously budgeted for in FY20/21 in the amount of \$1,000.
- Budget Committee Recommendation: The Budget Committee recommends approval.
- e. Reduction in other services and supplies by (\$10,000).
- Budget Committee Recommendation: Budget Committee approved this budget reduction.
  - f. Reduction in meetings and travel by (\$20,000).

Budget Committee Recommendation: Budget Committee approved this budget reduction.

- 6. Public Works Department requested the following:
  - a. Requesting an increase in cost to continue to provide COVID-19 portable handwash stations and restrooms. 12 X \$3,600 =\$43,000. Additional safety supplies for all government buildings with COVID-19 related cost of \$8,600. *Potential FEMA eligiblilty for COVID reimbursement*

Budget Committee Recommendation: The Budget Committee recommends approval.

b. Delaying building facilities maintenance cost for Zero Waste upgrades which will reduce the budget by (\$20,000). In addition, staff was able to achieve the cost of Fire Department exterior wall leak and dry rot repairs lower than budgeted resulted in budget savings by (\$12,000). Pool equipment chlorine generator repairs reduction by (\$6,000) as not many repairs needed.
 Budget Committee Recommendation: Budget Committee approved this budget

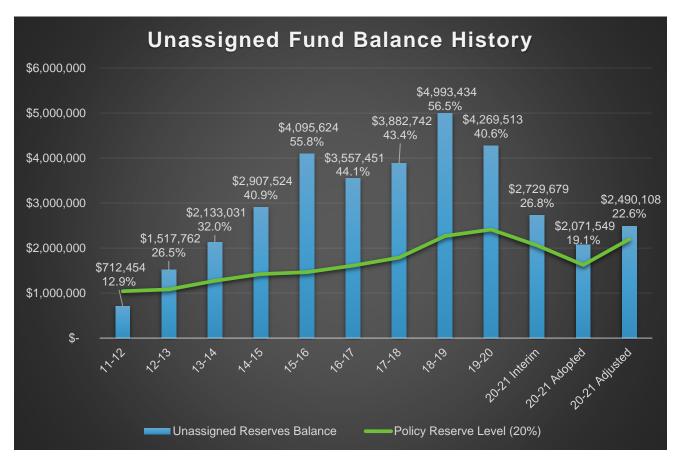
<u>Budget Committee Recommendation:</u> Budget Committee approved this budget reduction.

c. Requested a reclassification of current position of Maintenance Worker 2 to Senior Maintenance Worker – Sanitary Sewer System Operator. An estimated salary and benefit cost of approximately \$8,000 and it can be absorbed in the current budget. <u>Budget Committee Recommendation</u>: *Budget Committee approved this item*.

Overall, the General Fund departmental expenditures results in a net increase of \$164,254 or 1.52%. The projected shortfall is approximately \$1.78M by 6/30/21. To that end, the following graph provides 10 years of reserve history; including the current year adopted and adjusted general fund unassigned fund balance as follows:

- Unassigned audited fund balance as of 6/30/20 was \$4,269,513.
- Adopted Budget with deficit of (\$2,197,964) will reduce fund balance to \$2,071,549. This is 19.1 % of policy reserve level.
- Adjusted budget with deficit of (\$1,779,405) will reduce fund balance to \$2,490,108. This is 22.6 % of policy reserve level.

The City Council Reserve Policy is to maintain an unassigned fund balance within the range of not less than 15% of annual operating expenditures for the fiscal year with a multi-year goal of achieving a 20% unassigned fund balance level.



### Water Fund:

There will be no changes to water revenues. Water expenditure decreases are due to Well 4 filter media replacement cost savings and direct G&A cost allocations through various departments.

					2020-21							
					Adopted		2020-21		2020-21			
	2018-19		2019-20	"(	Carryover"		Adopted		Adjusted			
DESCRIPTION	Actuals		Actuals		Budget		Budget		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	\$	-	0.00%
Commercial	469.000		492,000	Ψ	482.040	Ψ	482.040	Ŷ	482.040	Ŷ	_	0.00%
Other Income	51,618		23,312		37,000		37,000		37,000		-	0.00%
Interest Earnings	34,457		47,748		14,000		14,000		14,000		-	0.00%
TOTAL	\$ 2,277,015	\$	2,340,610	\$	,	\$	2,345,840	\$	2,345,840	\$	-	0.00%
	 , ,	-										
OPERATING EXPENDITURES												
Salaries & Benefits	\$ 408,111	\$	535,807	\$	403,800	\$	396,750	\$	396,750	\$	-	0.00%
Contracted Services	92,365		117,826		160,000		136,850		136,850		-	0.00%
Services & Supplies	149,920		136,154		172,600		198,125		198,125		-	0.00%
Training / Meetings / Travels	7,537		3,868		9,500		9,500		9,000		(500)	-5.26%
Telecommuniciatons	5,184		6,077		8,400		8,900		8,900		-	0.00%
Utilites	156,785		193,363		184,000		254,300		254,300		-	0.00%
Allocated Insurance	36,289		62,620		63,850		65,375		65,375		-	0.00%
Capital Outlay	174,213		102,454		90,360		177,000		156,000		(21,000)	-11.86%
Debt Service	 182,950		304,824		261,438		291,984		291,984		-	0.00%
TOTAL	 1,213,354		1,462,993		1,353,948		1,538,784		1,517,284		(21,500)	-1.40%
OTHER SOURCES/(USES)												
G & A Allocation - City Council	\$ 26,284	\$	27,803	\$	29,855	\$	34,253	\$	34,253	\$	-	0.00%
G & A Allocation - City Manager	40,555		46,244		49,127		48,586		48,586		-	0.00%
G & A Allocation - City Attorney	5,472		7,466		6,488		7,751		7,751		-	0.00%
G & A Allocation - City Clerk	21,602		26,606		27,264		28,374		28,374		-	0.00%
G & A Allocation - Finance	334,974		387,540		393,319		401,670		401,670		-	0.00%
G & A Allocation - Planning	21,998		22,711		28,674		27,975		27,975		-	0.00%
G & A Allocation - Building	32,740		41,417		34,951		39,432		39,237		(195)	-0.49%
G & A Allocation - Engineering	96,816		112,678		117,686		151,077		137,562		(13,515)	-8.95%
G & A Allocation - Fire	61,452		71,070		76,636		80,914		80,161		(754)	-0.93%
G & A Allocation - PW Corp Yard	197,274		231,432		240,912		241,860		243,780		1,920	0.79%
G & A Allocation - PW Govt Bldg	23,385		30,894		33,538		40,475		42,625		2,150	5.31%
G & A Allocation - Non Departmental	20,280		24,718		35,370		22,653		22,653		_,	0.00%
TOTAL	882,832		1,030,579		1,073,819		1,125,021		1,114,627		(10,394)	-0.92%
TRANSFERS IN/(OUT)												
Transfers In						\$	-			\$	-	0.00%
Transfers Out	 (119,266)				(159,350)		(157,350)	<u> </u>	(157,350)		-	0.00%
TOTAL	\$ (119,266)	\$	-	\$	(159,350)	\$	(157,350)	\$	(157,350)	\$	-	0.00%
TOTAL OPERATING EXPENDITURES	2,215,452		2,493,572		2,587,117		2,821,155		2,789,261	\$	(31,894)	-1.37%
Net Surplus/(Deficit)	61,563		(152,962)		(241,277)		(475,315)		(443,421)	)		

## Wastewater Fund:

There will be no changes to sewer revenues. Sewer expenditure decreases are due to savings in sewer pump replacement alternative and direct G&A cost allocations from various departments.

					2020-21 Adopted		2020-21		2020-21			
		2018-19	2019-20	"(	Carryover"		Adopted		Adjusted			
DESCRIPTION		Actuals	Actuals		Budget		Budget		Budget	\$	Inc/(Dec)	% Change
OPERATING REVENUE												
Charges for Services	\$	3,072,439	\$ 2,874,449	\$	3,165,750	\$	3,165,750	\$	3,165,750	\$	-	0.0%
Other Income		12,518	13,011		13,000	Ċ	13,000		13,000		-	0.0%
Interest Earnings		55,640	39,376		10,000		10,000		10,000		-	0.0%
TOTAL	\$	3,140,597	\$ 2,926,836	\$	3,188,750	\$	3,188,750	\$	3,188,750		-	0.0%
OPERATING EXPENSES												
Salaries & Benefits	\$	238,287	\$ 375,722	\$	301,400	\$	296,700	\$	296,700	\$	-	0.0%
Contracted Services		63,370	75,139		135,000		195,700		195,700		-	0.0%
Subreigional Expense		1,674,414	1,621,200		1,650,400		1,650,400		1,650,400		-	0.0%
Services & Supplies		50,010	63,195		87,000		132,475		132,475		-	0.0%
Training / Meetings / Travels		8,389	6,910		11,500		12,000		12,000		-	0.0%
Telecommuniciatons		1,769	2,576		3,800		4,000		4,000		-	0.0%
Utilites		39,146	40,159		57,200		59,700		59,700		-	0.0%
Allocated Insurance		23,608	35,850		37,385		38,285		38,285		-	0.0%
Capital Outlay		28,974	41,471		72,400		68,000		28,000		(40,000)	-58.8%
Debt Service	_	90,117	 89,132		90,003		91,107		91,107		-	0.0%
TOTAL		2,218,084	2,351,354		2,446,088		2,548,367		2,508,367		(40,000)	-1.6%
OTHER SOURCES/(USES)												
G & A Allocation - City Council	\$	30,664	\$ 32,437	\$	34,831	\$	39,962	\$	39,962	\$	-	0.0%
									40 500			0.0%
G & A Allocation - City Manager		40,555	46,244		49,127		48,586		48,586		-	0.070
G & A Allocation - City Manager G & A Allocation - City Attorney		40,555 3,282	46,244 4,478		49,127 3,893		48,586 4,651		48,586 4,651		-	0.0%
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G & A Allocation - City Attorney		3,282	4,478		3,893		4,651		4,651			0.0%
G & A Allocation - City Attorney G & A Allocation - City Clerk		3,282 18,901	4,478 23,280		3,893 23,856		4,651 24,828		4,651 24,828			0.0% 0.0%
G & A Allocation - City Attorney G & A Allocation - City Clerk G & A Allocation - Finance		3,282 18,901 325,976	4,478 23,280 388,100		3,893 23,856 382,969		4,651 24,828 391,099		4,651 24,828 391,099		- - - - (195)	0.0% 0.0% 0.0%
G & A Allocation - City Attorney G & A Allocation - City Clerk G & A Allocation - Finance G & A Allocation - Planning		3,282 18,901 325,976 13,187	4,478 23,280 388,100 13,627		3,893 23,856 382,969 17,204		4,651 24,828 391,099 16,785		4,651 24,828 391,099 16,785		- - - (195) (11,130)	0.0% 0.0% 0.0%
G & A Allocation - City Attorney G & A Allocation - City Clerk G & A Allocation - Finance G & A Allocation - Planning G & A Allocation - Building		3,282 18,901 325,976 13,187 32,740	4,478 23,280 388,100 13,627 41,417		3,893 23,856 382,969 17,204 34,951		4,651 24,828 391,099 16,785 39,432		4,651 24,828 391,099 16,785 39,237		( )	0.0% 0.0% 0.0% -0.5%
G & A Allocation - City Attorney G & A Allocation - City Clerk G & A Allocation - Finance G & A Allocation - Planning G & A Allocation - Building G & A Allocation - Engineering		3,282 18,901 325,976 13,187 32,740 79,732	4,478 23,280 388,100 13,627 41,417 92,792		3,893 23,856 382,969 17,204 34,951 96,918		4,651 24,828 391,099 16,785 39,432 124,417		4,651 24,828 391,099 16,785 39,237 113,287		(11,130)	0.0% 0.0% 0.0% -0.5% -8.9%
G & A Allocation - City Attorney G & A Allocation - City Clerk G & A Allocation - Finance G & A Allocation - Planning G & A Allocation - Building G & A Allocation - Engineering G & A Allocation - PW Corp Yard		3,282 18,901 325,976 13,187 32,740 79,732 143,848	4,478 23,280 388,100 13,627 41,417 92,792 168,752		3,893 23,856 382,969 17,204 34,951 96,918 175,665		4,651 24,828 391,099 16,785 39,432 124,417 176,356		4,651 24,828 391,099 16,785 39,237 113,287 177,756		(11,130) 1,400	0.0% 0.0% 0.0% -0.5% -8.9% 0.8%
G & A Allocation - City Attorney G & A Allocation - City Clerk G & A Allocation - Finance G & A Allocation - Planning G & A Allocation - Planning G & A Allocation - Building G & A Allocation - Engineering G & A Allocation - PW Corp Yard G & A Allocation - PW Govt Bldg	\$	3,282 18,901 325,976 13,187 32,740 79,732 143,848 23,385	\$ 4,478 23,280 388,100 13,627 41,417 92,792 168,752 30,894	\$	3,893 23,856 382,969 17,204 34,951 96,918 175,665 33,538	\$	4,651 24,828 391,099 16,785 39,432 124,417 176,356 40,475	\$	4,651 24,828 391,099 16,785 39,237 113,287 177,756 42,625	\$	(11,130) 1,400	0.0% 0.0% 0.0% -0.5% -8.9% 0.8% 5.3%
G & A Allocation - City Attorney G & A Allocation - City Clerk G & A Allocation - Finance G & A Allocation - Planning G & A Allocation - Planning G & A Allocation - Building G & A Allocation - Engineering G & A Allocation - PW Corp Yard G & A Allocation - PW Govt Bldg G & A Allocation - Non Departmental <b>TOTAL</b>	\$	3,282 18,901 325,976 13,187 32,740 79,732 143,848 23,385 20,280	\$ 4,478 23,280 388,100 13,627 41,417 92,792 168,752 30,894 24,718	\$	3,893 23,856 382,969 17,204 34,951 96,918 175,665 33,538 35,370	\$	4,651 24,828 391,099 16,785 39,432 124,417 176,356 40,475 22,653	\$	4,651 24,828 391,099 16,785 39,237 113,287 177,756 42,625 22,653	\$	(11,130) 1,400 2,150 -	0.0% 0.0% 0.0% -0.5% -8.9% 0.8% 5.3% 0.0%
G & A Allocation - City Attorney G & A Allocation - City Clerk G & A Allocation - Finance G & A Allocation - Planning G & A Allocation - Planning G & A Allocation - Building G & A Allocation - Engineering G & A Allocation - PW Corp Yard G & A Allocation - PW Govt Bldg G & A Allocation - Non Departmental TOTAL TRANSFERS IN/(OUT)	\$	3,282 18,901 325,976 13,187 32,740 79,732 143,848 23,385 20,280	\$ 4,478 23,280 388,100 13,627 41,417 92,792 168,752 30,894 24,718	\$	3,893 23,856 382,969 17,204 34,951 96,918 175,665 33,538 35,370		4,651 24,828 391,099 16,785 39,432 124,417 176,356 40,475 22,653 <b>929,243</b>		4,651 24,828 391,099 16,785 39,237 113,287 177,756 42,625 22,653 <b>921,468</b>		(11,130) 1,400 2,150 -	0.0% 0.0% 0.0% -0.5% -8.9% 0.8% 5.3% 0.0% -0.8%
G & A Allocation - City Attorney G & A Allocation - City Clerk G & A Allocation - Finance G & A Allocation - Planning G & A Allocation - Planning G & A Allocation - Building G & A Allocation - Engineering G & A Allocation - PW Corp Yard G & A Allocation - PW Govt Bldg G & A Allocation - Non Departmental TOTAL TRANSFERS IN/(OUT) Transfers In	\$	3,282 18,901 325,976 13,187 32,740 79,732 143,848 23,385 20,280 <b>732,550</b>	\$ 4,478 23,280 388,100 13,627 41,417 92,792 168,752 30,894 24,718 <b>866,739</b>	\$	3,893 23,856 382,969 17,204 34,951 96,918 175,665 33,538 35,370	<b>\$</b>	4,651 24,828 391,099 16,785 39,432 124,417 176,356 40,475 22,653 <b>929,243</b>		4,651 24,828 391,099 16,785 39,237 113,287 177,756 42,625 22,653 <b>921,468</b> 80,000	\$ \$	(11,130) 1,400 2,150 -	0.0% 0.0% 0.0% -0.5% -8.9% 0.8% 5.3% 0.0% - <b>0.8%</b>
G & A Allocation - City Attorney G & A Allocation - City Clerk G & A Allocation - Finance G & A Allocation - Planning G & A Allocation - Planning G & A Allocation - Building G & A Allocation - Engineering G & A Allocation - PW Corp Yard G & A Allocation - PW Govt Bldg G & A Allocation - Non Departmental TOTAL TRANSFERS INV(OUT) Transfers In Transfers Out	_	3,282 18,901 325,976 13,187 32,740 79,732 143,848 23,385 20,280 <b>732,550</b> (206,995)	4,478 23,280 388,100 13,627 41,417 92,792 168,752 30,894 24,718 <b>866,739</b> (206,995)		3,893 23,856 382,969 17,204 34,951 96,918 175,665 33,538 35,370 <b>888,321</b>	\$	4,651 24,828 391,099 16,785 39,432 124,417 176,356 40,475 22,653 <b>929,243</b> 80,000 (18,000)	\$	4,651 24,828 391,099 16,785 39,237 113,287 177,756 42,625 22,653 <b>921,468</b> 80,000 (18,000)		(11,130) 1,400 2,150 - (7,775) -	0.0% 0.0% 0.0% -0.5% -8.9% 0.8% 5.3% 0.0% -0.8%
G & A Allocation - City Attorney G & A Allocation - City Clerk G & A Allocation - Finance G & A Allocation - Planning G & A Allocation - Building G & A Allocation - Building G & A Allocation - Engineering G & A Allocation - PW Corp Yard G & A Allocation - PW Govt Bldg G & A Allocation - Non Departmental TOTAL TRANSFERS INV(OUT) Transfers In Transfers Out TOTAL	\$	3,282 18,901 325,976 13,187 32,740 79,732 143,848 23,385 20,280 <b>732,550</b> (206,995) (206,995)	\$ 4,478 23,280 388,100 13,627 41,417 92,792 168,752 30,894 24,718 <b>866,739</b> (206,995) (206,995)	\$	3,893 23,856 382,969 17,204 34,951 96,918 175,665 33,538 35,370 888,321	\$	4,651 24,828 391,099 16,785 39,432 124,417 176,356 40,475 22,653 <b>929,243</b> 80,000 (18,000) <b>62,000</b>	\$ \$	4,651 24,828 391,099 16,785 39,237 113,287 177,756 42,625 22,653 <b>921,468</b> 80,000 (18,000) <b>62,000</b>	\$	(11,130) 1,400 2,150 - (7,775) -	0.0% 0.0% 0.0% -0.5% -8.9% 0.8% 5.3% 0.0% -0.8% 0.0% 0.0%
G & A Allocation - City Attorney G & A Allocation - City Clerk G & A Allocation - Finance G & A Allocation - Planning G & A Allocation - Planning G & A Allocation - Building G & A Allocation - Engineering G & A Allocation - PW Corp Yard G & A Allocation - PW Govt Bldg G & A Allocation - Non Departmental TOTAL TRANSFERS INV(OUT) Transfers In Transfers Out	\$	3,282 18,901 325,976 13,187 32,740 79,732 143,848 23,385 20,280 <b>732,550</b> (206,995) (206,995)	\$ 4,478 23,280 388,100 13,627 41,417 92,792 168,752 30,894 24,718 <b>866,739</b> (206,995)		3,893 23,856 382,969 17,204 34,951 96,918 175,665 33,538 35,370 888,321	\$	4,651 24,828 391,099 16,785 39,432 124,417 176,356 40,475 22,653 <b>929,243</b> 80,000 (18,000)	\$ \$	4,651 24,828 391,099 16,785 39,237 113,287 177,756 42,625 22,653 <b>921,468</b> 80,000 (18,000)		(11,130) 1,400 2,150 - (7,775) -	0.0% 0.0% 0.0% -0.5% -8.9% 0.8% 5.3% 0.0% -0.8%

Staff has provided the Mid-Year Budget Report to make adjustments and corrections based on unanticipated changes and the goals and priorities of the City Council. The Mid-Year Budget Report encompasses all changes to the budget thus far in the Fiscal Year.

### PUBLIC COMMENT:

As of the writing of this staff report, the City has not received any public comment. However, staff anticipates receiving 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:

General Fund deficit amount \$1.78M Water Fund deficit amount \$443,421 Sewer Fund deficit amount \$179,086

### **RECOMMENDATION:**

Adoption of Resolution Approving the Mid-Year Budget adjustments to the City of Sebastopol Budget for FY 2020-21.

<u>Attachments:</u> Resolution Budget Amendment Pages

#### RESOLUTION NO.

#### A RESOLUTION OF THE SEBASTOPOL CITY COUNCIL APPROVING ADJUSTMENTS TO THE BUDGET OF FISCAL YEAR 2020-21

**WHEREAS,** the City of Sebastopol City Council did, on June 16, 2020, adopt an "interim" budget for fiscal year 2020-21; and

**WHEREAS**, after the adoption of the interim budget, the Budget Committee began to review in depth and recommended to the City of Sebastopol City Council a revised budget; and

WHEREAS, the City of Sebastopol City Council did, on October 14, 2020, adopt a budget for fiscal year 2020-21; and

**WHEREAS**, the City of Sebastopol has experienced various adjustments to changing conditions due to COVID-19 since the budget was adopted and needs to amend the budget to reflect these adjustments.

**THEREFORE, BE IT RESOLVED**, that the City Council of the City of Sebastopol adopts the following changes to the operating budgets for 2020-21:



## CONSOLIDATED GENERAL FUND FINANCIAL SCHEDULE

Provintion	2018-19 Actual	2019-20 Actual	2019-20 Adjusted	2020-21 Adopted "Carryover"	2020-21 Adopted	2020-21 Adjusted	\$	%
Description OPERATING REVENUE	Actual	Actual	Budget	Budget	Budget	Budget	Inc/(Dec)	Change
	¢0.000.077	¢0.704.005	¢0.004.005	¢0,000,000	¢0 740 700	¢0.700.000	\$ (9,700)	-0.35%
Property Taxes	\$2,660,677	\$2,781,985	\$2,661,205	\$2,683,600	\$2,742,700	\$2,733,000	\$ (9,700)	
Real Property Transfer Sales Tax	53,814	38,066	39,000	39,000	39,000	39,000	- 583.025	0.00%
	4,041,764	3,697,725	4,024,000	3,181,975	3,181,975	3,765,000	,	18.32%
Use Tax	794,944	763,643	774,200	734,400	734,400	744,600	10,200	1.399
Transient Occupancy Tax	631,742	518,175	650,000	550,000	400,000	400,000	-	0.009
Franchise Fees	358,299	336,738	353,000	353,000	335,500	335,500	-	0.00%
Licenses and Permits	317,955	449,875	269,500	294,500	292,900	292,900	-	0.009
Fines & Forfeitures	55,502	48,171	56,000	48,000	46,500	46,500	-	0.00%
Intergovernmental	42,272	1,729,540	1,527,000	69,900	166,700	166,700	-	0.00%
Interest and Rents	228,552	237,347	210,400	211,600	200,500	200,500	-	0.00%
Charges for Current Services	229,252	179,196	158,100	151,100	128,600	128,600	-	0.00%
Miscellaneous/Other Income	529,980	555,280	413,300	344,625	262,625	262,625	-	0.00%
TOTAL	9,944,753	11,335,741	11,135,705	8,661,700	8,531,400	9,114,925	583,525	6.84
OPERATING EXPENDITURE								
City Council	\$214,052	\$226,256	\$256,085	\$254,908	\$257,729	\$257,729	\$-	0.00
City Manager	165,112	258,082	225,232	234,381	304,758	304,758	φ -	0.00%
City Attorney	100,680	153,522	137,347	119,375	142,623	142,623	-	0.00%
City Clerk	251,909	285,483	290,676	296,280	306,978	306,978	-	0.00%
Administrative Services (Finance)	220,223	180,045	275,110	264,763	268,756	268,756	-	0.00%
Planning	409,837	467,783	584,196	622,297	536,505	536,505		0.00%
Building	191,021	239,296	292,411	202,949	228,457	227,347	(1,110)	-0.49%
Police Protection	3,880,735	4,831,685	4,317,076	4,758,950	4,971,415	5,158,415	187,000	3.76%
Fire Protection	853.283	965.223	1,081,595	1,050,764	1,136,180	1,126,880	(9,300)	-0.82%
Public Works	1,009,693	1,094,495	1,286,936	1,249,038	1,348,774	1,358,254	9,480	0.70%
Engineering / Storm Water	240.628	193.153	236.572	212.931	281,451	266.346	(15,105)	-5.37%
Sr. Cntr/SCCC / Ives Pool	471,056	568.624	643,960	508.925	446,555	440,555	(13,103)	-1.349
		,	,	,	,		(0,000)	0.00%
Non Departmental TOTAL	274,596	241,064	225,205	322,260	206,394	206,394	-	
IOTAL	8,282,825	9,704,711	9,852,401	10,097,821	10,436,575	10,601,540	164,965	1.589
OTHER SOURCES/(USES)								
Debt Service	204,671	204,670	203,713	203,713	204,790	204,790	-	0.009
Other Uses								
TOTAL	204,671	204,670	203,713	203,713	204,790	204,790	-	0.00
TRANSFERS IN/(OUT)								
Transfers In	74	4,493	-	100,000	102,000	102,000	-	0.00%
Transfers Out	(2,857,719)	(2,154,774)	(1,654,000)	-	(190,000)	(190,000)	-	0.00%
TOTAL	(2,857,645)	(2,150,281)	(1,654,000)	100,000	(88,000)	(88,000)	-	0.00%
TOTAL OPERATING EXPENDITURES	11,345,215	12,064,155	11,710,114	10,201,534	10,831,364	10,996,330	164,965	1.52%
Net General Fund Surplus/(Deficit)	(1,400,388)	(723,921)	(574,409)	(1,539,834)	(2,197,964)	(1,779,405)		

# WATER FUND FINANCIAL REPORTING



						2020-21		2020.24		2020.24			
		2018-19		2019-20		Adopted Carryover"		2020-21 Adopted		2020-21 Adjusted			
DESCRIPTION		Actuals		Actuals		Budget		Budget		Budget	\$	Inc(Dec)	% Change
OPERATING REVENUE										•		- ( /	J. J.
Charges for Services													
Residential		1,721,940		1,777,550	\$	1,812,800	\$	1,812,800	\$	1,812,800	\$	-	0.00%
Commercial		469,000		492,000	Ψ	482,040	Ψ	482,040	Ψ	482,040	Ψ	-	0.00%
Other Income		51,618		23,312		37,000		37,000		37,000		-	0.00%
Interest Earnings		34.457		47.748		14.000		14,000		14,000		-	0.00%
TOTAL	\$	2,277,015	\$	2,340,610	\$	2,345,840	\$	2,345,840	\$	2,345,840	\$	-	0.00%
OPERATING EXPENDITURES													
Salaries & Benefits	\$	408,111	\$	535,807	\$	403,800	\$	396,750	\$	396,750	\$	-	0.00%
Contracted Services	Ψ	92,365	Ψ	117,826	Ψ	160,000	Ψ	136,850	Ψ	136,850	Ψ	-	0.00%
Services & Supplies		149,920		136,154		172,600		198,125		198,125		-	0.00%
Training / Meetings / Travels		7,537		3,868		9,500		9,500		9,000		(500)	-5.26%
Telecommuniciatons		5.184		6,077		8,400		8,900		8,900		-	0.00%
Utilites		156,785		193,363		184,000		254,300		254,300		-	0.00%
Allocated Insurance		36,289		62,620		63,850		65,375		65,375		-	0.00%
Capital Outlay		174,213		102,454		90,360		177,000		156,000		(21,000)	-11.86%
Debt Service		182,950		304,824		261,438		291,984		291,984		-	0.00%
TOTAL		1,213,354		1,462,993		1,353,948		1,538,784		1,517,284		(21,500)	-1.40%
OTHER SOURCES/(USES)													
G & A Allocation - City Council	\$	26,284	\$	27,803	\$	29,855	\$	34,253	\$	34,253	\$	-	0.00%
G & A Allocation - City Manager		40,555		46,244		49,127		48,586		48,586		-	0.00%
G & A Allocation - City Attorney		5,472		7,466		6,488		7,751		7,751		-	0.00%
G & A Allocation - City Clerk		21,602		26,606		27,264		28,374		28,374		-	0.00%
G & A Allocation - Finance		334,974		387,540		393,319		401,670		401,670		-	0.00%
G & A Allocation - Planning		21,998		22,711		28,674		27,975		27,975		-	0.00%
G & A Allocation - Building		32,740		41,417		34,951		39,432		39,237		(195)	-0.49%
G & A Allocation - Engineering		96,816		112,678		117,686		151,077		137,562		(13,515)	-8.95%
G & A Allocation - Fire		61,452		71,070		76,636		80,914		80,214		(700)	-0.87%
G & A Allocation - PW Corp Yard		197,274		231,432		240,912		241,860		243,780		1,920	0.79%
G & A Allocation - PW Govt Bldg		23,385		30,894		33,538		40,475		42,625		2,150	5.31%
G & A Allocation - Non Departmental		20,280		24,718		35,370		22,653		22,653		-	0.00%
TOTAL		882,832		1,030,579		1,073,819		1,125,021		1,114,681		(10,340)	-0.92%
TRANSFERS IN/(OUT)													
Transfers In							\$	-			\$	-	0.00%
Transfers Out		(119,266)		-		(159,350)	\$	(157,350)	\$	(157,350)	\$	-	0.00%
TOTAL	\$	(119,266)	\$	-	\$	(159,350)	\$	(157,350)	\$	(157,350)	\$	-	0.00%
TOTAL OPERATING EXPENDITURES		2,215,452		2,493,572		2,587,117		2,821,155		2,789,315	\$	(31,840)	-1.13%
Net Surplus/(Deficit)		61,563		(152,962)		(241,277)		(475,315)		(443,475)	)		

# WASTEWATER FUND FINANCIAL REPORTING



						2020-21 Adopted		2020-21		2020-21			
DESCRIPTION		2018-19		2019-20	"(	Carryover"		Adopted		Adjusted			0/ <b>O</b> b a mara
DESCRIPTION		Actuals		Actuals		Budget		Budget		Budget	\$	Inc/(Dec)	% Change
OPERATING REVENUE													
Charges for Services	\$	3,072,439	\$	2,874,449	\$	-,,	\$	· · ·	\$	3,165,750	\$	-	0.0%
Other Income		12,518		13,011		13,000		13,000		13,000		-	0.0%
Interest Earnings		55,640		39,376		10,000		10,000		10,000		-	0.0%
TOTAL	\$	3,140,597	\$	2,926,836	\$	3,188,750	\$	3,188,750	\$	3,188,750		-	0.0%
OPERATING EXPENSES													
Salaries & Benefits	\$	238,287	\$	375,722	\$	301,400	\$	296,700	\$	296,700	\$	-	0.0%
Contracted Services	Ŷ	63,370	Ť	75,139	Ŧ	135,000	Ť	195,700	Ť	195,700	Ŧ	-	0.0%
Subreigional Expense		1,674,414		1,621,200		1,650,400		1,650,400		1,650,400		-	0.0%
Services & Supplies		50,010		63,195		87,000		132,475		132,475		-	0.0%
Training / Meetings / Travels		8,389		6,910		11,500		12,000		12,000		-	0.0%
Telecommuniciatons		1,769		2,576		3,800		4,000		4,000		-	0.0%
Utilites		39,146		40,159		57,200		59,700		59,700		-	0.0%
Allocated Insurance		23,608		35,850		37,385		38,285		38,285		-	0.0%
Capital Outlay		28,974		41,471		72,400		68,000		28,000		(40,000)	-58.8%
Debt Service		90,117		89,132		90,003		91,107		91,107		-	0.0%
TOTAL		2,218,084		2,351,354		2,446,088		2,548,367		2,508,367		(40,000)	-1.6%
OTHER SOURCES/(USES)													
G & A Allocation - City Council	\$	30,664	\$	32,437	\$	34,831	\$	39,962	\$	39,962	\$	-	0.0%
G & A Allocation - City Manager		40,555		46,244		49,127		48,586		48,586		-	0.0%
G & A Allocation - City Attorney		3,282		4,478		3,893		4,651		4,651		-	0.0%
G & A Allocation - City Clerk		18,901		23,280		23,856		24,828		24,828		-	0.0%
G & A Allocation - Finance		325,976		388,100		382,969		391,099		391,099		-	0.0%
G & A Allocation - Planning		13,187		13,627		17,204		16,785		16,785		-	0.0%
G & A Allocation - Building		32,740		41,417		34,951		39,432		39,237		(195)	-0.5%
G & A Allocation - Engineering		79,732		92,792		96,918		124,417		113,287		(11,130)	-8.9%
G & A Allocation - PW Corp Yard		143,848		168,752		175,665		176,356		177,756		1,400	0.8%
G & A Allocation - PW Govt Bldg		23,385		30,894		33,538		40,475		42,625		2,150	5.3%
G & A Allocation - Non Departmental		20,280		24,718		35,370		22,653		22,653		-	0.0%
TOTAL	\$	732,550	\$	866,739	\$	888,321	\$	929,243	\$	921,468	\$	(7,775)	-0.8%
TRANSFERS IN(OUT)								00.005		00.005			
Transfers In Transfers Out		(206,995)		(206,995)			\$	80,000	\$	80,000 (18,000)	\$	-	0.0% 0.0%
TOTAL	\$	(206,995)	¢	(206,995)	¢	-	\$	(18,000) <b>62,000</b>	\$	(18,000) <b>62,000</b>		-	0.0%
-	<u> </u>										¢		
TOTAL OPERATING EXPENDITURES	\$	3,157,629	\$	3,425,088	\$	3,334,409	\$	3,415,611	\$	3,367,836	\$	167,545	4.9%
Net Surplus/(Deficit)		(17,032)		(498,252)		(145,659)		(226,861)		(179,086)	)		

**IN COUNCIL DULY PASSED** this 16<sup>th</sup> day of February 2021.

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

APPROVED:\_\_\_\_\_

UNA GLASS Mayor, City of Sebastopol VOTE: AYES: NOES: ABSENT: ABTAIN:

ATTEST:\_

Mary Gourley, MMC, Assistant City Manager/City Clerk

APPROVED AS TO FORM: \_\_\_

Larry McLaughlin, City Attorney



# CONSOLIDATED GENERAL FUND FINANCIAL SCHEDULE

				2020-21				
			2019-20	Adopted	2020-21	2020-21		
Description	2018-19	2019-20	Adjusted	"Carryover"	Adopted	Adjusted	\$	%
Description OPERATING REVENUE	Actual	Actual	Budget	Budget	Budget	Budget	Inc/(Dec)	Change
Property Taxes	\$2,660,677	\$2,781,985	\$2,661,205	\$2,683,600	\$2,742,700	\$2,733,000	\$ (9,700)	-0.35%
Real Property Transfer	\$2,000,077 53,814	38,066	\$2,001,203 39,000	\$2,083,000 39,000	\$2,742,700 39,000	\$2,733,000 39,000	\$ (9,700)	0.00%
Sales Tax	4,041,764	3,697,725	4,024,000	3,181,975	3,181,975	3,765,000	583,025	18.32%
Use Tax	794,944	763,643	774,200	734,400	734,400	744,600	10,200	1.39%
Transient Occupancy Tax	631,742	518,175	650,000	550,000	400,000	400,000	-	0.00%
Franchise Fees	358,299	336,738	353,000	353,000	335,500	335,500	-	0.00%
Licenses and Permits	317,955	449,875	269,500	294,500	292,900	292,900	-	0.00%
Fines & Forfeitures	55,502	48,171	56,000	48,000	46,500	46,500	-	0.00%
Intergovernmental	42,272	1,729,540	1,527,000	69,900	166,700	166,700	-	0.00%
Interest and Rents	228,552	237,347	210,400	211,600	200,500	200,500	-	0.00%
Charges for Current Services	229,252	179,196	158,100	151,100	128,600	128,600	-	0.00%
Miscellaneous/Other Income	529,980	555,280	413,300	344,625	262,625	262,625	-	0.00%
TOTAL	9,944,753	11,335,741	11,135,705	8,661,700	8,531,400	9,114,925	583,525	6.84%
OPERATING EXPENDITURE								
City Council	\$214,052	\$226,256	\$256,085	\$254,908	\$257,729	\$257,729	\$-	0.00%
City Manager	165,112	258,082	225,232	234,381	304,758	304,758	-	0.00%
City Attorney	100,680	153,522	137,347	119,375	142,623	142,623	-	0.00%
City Clerk	251,909	285,483	290,676	296,280	306,978	306,978	-	0.00%
Administrative Services (Finance)	220,223	180,045	275,110	264,763	268,756	268,756	-	0.00%
Planning	409,837	467,783	584,196	622,297	536,505	536,505	-	0.00%
Building	191,021	239,296	292,411	202,949	228,457	227,347	(1,110)	-0.49%
Police Protection	3,880,735	4,831,685	4,317,076	4,758,950	4,971,415	5,158,415	187,000	3.76%
Fire Protection	853,283	965,223	1,081,595	1,050,764	1,136,180	1,126,880	(9,300)	-0.82%
Public Works	1,009,693	1,094,495	1,286,936	1,249,038	1,348,774	1,358,254	9,480	0.70%
Engineering / Storm Water	240,628	193,153	236,572	212,931	281,451	266,346	(15,105)	-5.37%
Sr. Cntr/SCCC / Ives Pool	471,056	568,624	643,960	508,925	446,555	440,555	(6,000)	-1.34%
Non Departmental	274,596	241,064	225,205	322,260	206,394	206,394	-	0.00%
TOTAL	8,282,825	9,704,711	9,852,401	10,097,821	10,436,575	10,601,540	164,965	1.58%
OTHER SOURCES/(USES)								
Debt Service	204,671	204,670	203,713	203,713	204,790	204,790	-	0.00%
Other Uses								
TOTAL	204,671	204,670	203,713	203,713	204,790	204,790	-	0.00%
TRANSFERS IN/(OUT)								
Transfers In	74	4,493	-	100,000	102,000	102,000	-	0.00%
Transfers Out	(2,857,719)	(2,154,774)	(1,654,000)	-	(190,000)	(190,000)	-	0.00%
TOTAL	(2,857,645)	(2,150,281)	(1,654,000)	100,000	(88,000)	(88,000)	-	0.00%
TOTAL OPERATING EXPENDITURES	11,345,215	12,064,155	11,710,114	10,201,534	10,831,364	10,996,330	164,965	1.52%
Net General Fund Surplus/(Deficit)	(1,400,388)	(723,921)	(574,409)	(1,539,834)	(2,197,964)	(1,779,405)		
Beginning Unassigned Fund Balance	6,393,822	4,993,434	4,993,434	4,269,513	4,269,513	4,269,513		
Ending Unassigned Fund Balance	4,993,434	4,269,513	4,419,025	2,729,679	2,071,549	2,490,108		
RESERVE								
Policy Reserve Level (15%-20%)	2,269,043	2,412,831	2,342,023	2,060,307	1,624,705	2,199,266		
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Actual Reserve Level	44.0%	35.4%	37.7%	26.8%	19.1%	22.6%		

#### **GENERAL FUND REVENUES DETAILED**



Bales Tax - 1/2 cert         123-012         1.336.445         1.255.421         1.033.075         1053.075         1053.075         1027.000         21.295           Dulky Users Tax         100-3015         700.001         668.755         689.000         650.000         650.000         550.001         -0.076           Vehicle In-Lieu Tax         100-3017         7.373         6.241         3.500         3.500         3.500         -0.076           Tarneient Coccenery Tax         100-3020         180.554         177.195         180.000         110.000         177.000         -0.076           Calabor/Viets TV Franchise         100-3050         180.554         177.193         180.000         180.000         180.000         180.000         180.000         170.00         10.070         -0.076           Calabor/Viets TV Franchise         100-3051         88.422         8.2256         88.000         85.000         75.500         76.500         -0.076           Dualing Permits         100-3101         106.882         151.321         105.000         150.000         150.000         150.000         -0.076           Building Permits         100-3101         106.882         151.321         105.000         150.000         150.000         -0.076 <th></th> <th></th> <th></th> <th></th> <th></th> <th>2020-21</th> <th></th> <th></th> <th></th> <th></th>						2020-21					
Tases         Count Mo         Actual         Rouget         Budget			2019 10	2010 20					¢	9/	
Property Tases         100-000         1.466.823         1.506.239         1.442.71 (b)         1.506.000         1.55.900         55.900         3.55.90           Transfer Tax         100-000         23.814         38.066         39.000         39.000         39.000         39.000         39.000         39.000         39.000         39.000         39.000         30.000         122.200         11.40         30.00         30.000         122.200         11.40         30.00         30.000         100.00	Revenue Categories	Account No.									
Procent Process (PTTF)         100-2001         420-812         427-287         410-000         440-000		100.0000									
Tremer Tax         100-3002         33.844         32.066         33.000         33.000         33.000         -0.055           Seles Tax-Ibuildy Ukr         100-3014         2.73.22         80.84.98         808.49         808.00         808.00         177.00 <td></td>											
Property Tax In-Lou of VLF         100-3010         27.2242         805.499         805.499         805.499         805.490         822.700         83.2700         53.000         5.300         0.955           Sales Tax - 10 cent         124-3011         103.844         125.241         10.875.00         1.807.500         1.807.500         1.800.00         12.955           Sales Tax - 170 cent         124-3011         103.3444         125.824         1.837.00         1.805.875         1.775.00         1.800.00         1.000           Ubity Users Tax - AB(171 (Winkes)         103-3015         1.000 501         60.765         60.000         65.									(05,000)		
Eater Tax - Linder         100-3010         2041473         1410.06         2.04400         1.007.500         1607.500         1600.00         22.200         157.9%           Sales Tax - IC cont         124-3011         0.03344         673.000         1.003.675         1.083.675         1.083.675         1.003.675         1.000.00         2.16.225         2.055           Sales Tax - Ford         100-3014         1.885.75         68.000         650.000         550.000         1									5.300		
Base Tax - 1/2 cert         124.3012         1.336.44         1.235.421         1.337.000         1.053.875         1.035.875         1.035.875         1.035.875         1.035.875         1.035.875         1.037.000         1270.000         212.985           Ubity Users Tax         100-3016         86.102         87.755         86.000         650.000         650.000         640.000         -0.076           Ubity Users Tax         100-3017         3.737         6.241         3.560         3.560         3.500         -0.076           Vehick In-Lise Tax         100-3020         130.424         177.583         180.000         177.000         4.007         -0.076           Catal Yohor Ty Famothee         100-3021         180.454         177.883         180.000         177.000         177.000         -0.076           Catal Yohor Ty Famothee         100-3012         191.422         891.402         892.53         705.50         60.71.00         -0.076           Damines Licenses         100-3012         196.872         128.122         891.402         892.50         292.00         70.50         -0.076           Damines Licenses         100-3161         106.892         73.75         285.000         150.000         150.000         150.000         0											
Balation X- Prop 172 pass thrund 100-3015         00-3015         077200         172200         172200         172200         172200         172200         172200         172200         172200         172200         172200         172200         172200         172200         172200         172200         172200         172200         172000         120000         130000 <td>Sales Tax - 1/4 cent</td> <td>124-3011</td> <td>663,346</td> <td>622,348</td> <td>663,000</td> <td>520,800</td> <td>520,800</td> <td>635,000</td> <td>114,200</td> <td>21.9%</td>	Sales Tax - 1/4 cent	124-3011	663,346	622,348	663,000	520,800	520,800	635,000	114,200	21.9%	
Ubity Users Tax         100-3015         700.301         662,765         680,000         650,000         650,000         -0.076           Vehicle In-Leu Tax         100-3017         3,737         6,241         3,500         3,500         3,500         3,000         40,000         -0.076           Vehicle In-Leu Tax         100-3020         65,1742         511,176         650,000         650,000         40,000         -0.076           CALE Franchise         100-3051         68,422         82,226         88,000         82,000         82,000         -0.076           Cale Middeo TV Franchise         100-3051         68,422         82,223         7,539         8,000         75,00         -0.076           Toral Taxes         100-3011         106,682         110,532         100,000         130,000         -0.076           Buileing Permits         100-3101         106,682         151,321         100,000         130,000         -0.076           Start Amy Start Middeo TV Franchise         100-3101         106,882         151,321         100,000         130,000         100,000         130,000         -0.076           Start Middeo TV Franchise         100-3105         24,840         228,820         222,200         222,200         220,200 <td></td>											
Ulling Users Tax - AD1717 (Wretess)         100-3016         1094         2.982         1.700									10,200		
Weine Incluin Tax         100-307         3.737         6.241         3.600         3.600         3.600         -         0.09           Garbage Franchise         100-300         63,742         511,76         651,000         177,000         -         0.09           Cable Video TV Franchise         100-305         68,422         252,266         88,000         82,000         75,500         -         0.09           Cable Video TV Franchise         100-305         68,41246         513,321         100,000         130,000         -         0.09           Total Taxes         100-3101         106,882         151,321         100,000         130,000         -         0.09           Building Permits         100-3101         106,882         151,321         100,000         150,000         150,000         -         0.09           Past Training Feas         100-3101         17,86         14,400         1,500         1,500         -         0.09           Past Training Feas         100-3105         34,640         28,822         35,000         27,000         27,000         -         0.09           Past Taxing Feas         100-3105         34,640         28,822         35,000         27,000         27,000         <	,								-		
Transiti Cocupanoy Taxix         100-3020         83.7.42         518.175         650.000         490.0									-		
Garbage Franchise         100-3057         180,054         177,953         180,000         170,000         177,000         -0.0%           Calle/Vice TV Franchise         100-3057         88,422         62,286         88,000         85,000         76,500         76,500         76,500         -0.0%           Calle/Vice TV Franchise         100-3057         8,501,406         7,441,975         7,433,975         8,017,100         583,022         7.4%           Building Fermits         100-3101         106,882         151,321         105,000         150,000         150,000         150,000         150,000         -0.0%           Dougle Fermits         100-3104         17,66         1.440         1.500         1.500         1.500         -0.0%           Total Fines, Forfeits & Penaltics         100-3105         24,697         269,500         27,000         27,000         -0.0%           Parking Volations         100-3105         34,549         28,500         27,000         27,000         -0.0%           Parking Volations         100-3105         34,549         28,500         21,000         19,500         19,500         -0.0%           Catal Fines, Forfeits & Penaltics         100-3105         34,549         28,500         21,000 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>											
PEAE Franchise         103-3051         88,429         62,256         88,000         88,000         82,000         75,500         -         0,0%           Total Taxes         89,253         75,599         85,000         85,000         75,500         75,000         -         0,0%           Useness and Permits         Building Permits         103-3101         106,882         151,321         105,000         130,000         130,000         150,000         -         0,0%           Building Permits         103-3101         106,882         151,321         105,000         130,000         130,000         150,000         -         0,0%           Total Lenses & Fermits         103-3107         12,400         13,400         13,000         13,000         13,000         14,000         -         0,0%           Total Lenses & Fermits         100-3105         34,549         28,822         35,000         27,000         27,000         -         0,0%           Total Lenses & Fermits         100-302         1,889         10,996         11,000         2,500         3,700         -         0,0%           State Mandade Garatis         100-3202         7,884         1,880         1,500         1,500,00         1,000         1,000									-		
Total Taxes         B_541240         B_136332         B_601,405         7,541,975         7,433,575         8,017,100         583,525         7,8%           Business Lonemes         100-3101         106,892         151,321         105,000         150,000         150,000         150,000         -0.0%           Business Lonemes         100-3107         126,8977         283,774         150,000         150,000         150,000         -0.0%           RBS Training Fees         100-3107         124,000         13,000         13,000         14,000         -0.0%           Total Licenses & Permits         100-3105         36,549         28,822         55,000         27,000         220,200         -0.0%           Parking Violation Cost Fines         100-3105         28,859         28,822         35,000         27,000         27,000         2,000         -0.0%           Parking Violation Cost Fines         100-305         28,859         16,800         4,000         46,800         -0.0%           State Mendities         100-3202         169         10.096         11,000         2,500         3,700         -0.0%           Discot finant         100-3202         1,585,176         1,500,000         15,000         -0.0% <td< td=""><td>PG&amp;E Franchise</td><td>100-3051</td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td></td<>	PG&E Franchise	100-3051							-		
Control         Control <t< td=""><td></td><td>100-3052</td><td>89,253</td><td>76,529</td><td>85,000</td><td>85,000</td><td>76,500</td><td>76,500</td><td>-</td><td>0.0%</td></t<>		100-3052	89,253	76,529	85,000	85,000	76,500	76,500	-	0.0%	
Business Literness         100-3101         106.882         115.21         105.000         130.000         130.000         -         0.05           Dubling Permis         100-3104         1776         14.40         1500         1500         1500         1500         -         0.05           Total Licenses & Permits         100-3107         12.400         13.000         13.000         14.00         -         0.05           Press_Frietin & Penalties         100-3105         347.985         449.875         299.500         292.900         -         0.05           Press_Frietin & Foreits & Penalties         100-3105         34.549         28.822         35.000         27.000         27.000         27.000         -         0.05           Prins: proteits & Penalties         100-3105         20.953         19.349         21.000         19.500         19.500         -         0.05           State Mendhed Cost Reimb         100-3202         189         10.996         11.000         2.400         2.400         -         0.05           Canon Migrian Rembursments         100-3203         7.443         2.318         100.000         15.000         10.000         -         0.05           Cotard Migrian Rembursments         100	Total Taxes	-	8,541,240	8,136,332	8,501,405	7,541,975	7,433,575	8,017,100	583,525	7.8%	
Business Literness         100-3101         106.882         115.21         105.000         130.000         130.000         -         0.05           Dubling Permis         100-3104         1776         14.40         1500         1500         1500         1500         -         0.05           Total Licenses & Permits         100-3107         12.400         13.000         13.000         14.00         -         0.05           Press_Frietin & Penalties         100-3105         347.985         449.875         299.500         292.900         -         0.05           Press_Frietin & Foreits & Penalties         100-3105         34.549         28.822         35.000         27.000         27.000         27.000         -         0.05           Prins: proteits & Penalties         100-3105         20.953         19.349         21.000         19.500         19.500         -         0.05           State Mendhed Cost Reimb         100-3202         189         10.996         11.000         2.400         2.400         -         0.05           Canon Migrian Rembursments         100-3203         7.443         2.318         100.000         15.000         10.000         -         0.05           Cotard Migrian Rembursments         100	Licenses and Permits										
Building Permits         100-3103         198,877         283,714         150,000         150,000         150,000         -         0.0%           RBS Training Fees         100-3107         12,400         13,000         13,000         13,000         14,400         -         0.0%           RBS Training Fees         100-3107         31,795         449,875         229,500         229,200         229,200         -         0.0%           Fines_Forfaits & Panallas         -         -         0.0%         27,000         27,000         27,000         -         0.0%           Charlow State & Panallas         -         -         0.0%         22,000         -         0.0%           Charlow State & Panallas         -         -         0.0%         27,000         27,000         27,000         -         0.0%           Charlow State & Panallas         -         -         -         0.0%         24,000         46,000         46,600         -         0.0%           Charlow State & Panallas         -         -         -         -         -         -         0.0%           Charlow State & Panallas         -         -         -         -         -         -         -         -		100-3101	106,892	151,321	105,000	130,000	130,000	130,000	-	0.0%	
RBS Training Fess         100-3107         12.400         13.400         13.000         13.000         14.00         14.00         0.0%           Total Licenses & Permits         317,855         449,875         259,500         292,900         292,900         -         0.0%           Prise, Forfiets & Penallies         100-3105         20,853         19.349         21,000         27,000         27,000         27,000         -         0.0%           Total Fines, Forfiets & Penalties         100-3105         34,549         28,822         35,000         27,000         27,000         -         0.0%           Total Fines, Forfiets & Penalties         100-3202         44,171         56,000         46,500         40,074         -         0.0%           State Mandated Cost Reints         100-3203         7,443         2.238         1,000         2,600         3,700         -         0.0%           County Grant         100-3204         1,445         -	Building Permits	100-3103			150,000			150,000	-		
Total Licenses & Permits         317,855         449,875         289,800         292,900         0.0%           Fines, Forfeits & Penalties           Venice / Crimital Cole Fines         100-3105         24,800         292,900         0.0%           Prinse, Forfeits & Penalties         0.0%           Venice / Crimital Cole Fines         100-3105         24,800         27,000         27,000         27,000         27,000         27,000         27,000         27,000         0.0%           Total Inters, Forfeits & Penalties         0.0%           State Grant         100-3202         189         10,096         11,000         2,500         3,700         0.0%           Calino Mitgingino Reinbursements         100-3202         1,845         -         -         -         -         -         -         -         -         -         -         -          - <th c<="" td=""><td>Dog License Fees</td><td>100-3104</td><td>1,786</td><td>1,440</td><td>1,500</td><td>1,500</td><td>1,500</td><td>1,500</td><td>-</td><td>0.0%</td></th>	<td>Dog License Fees</td> <td>100-3104</td> <td>1,786</td> <td>1,440</td> <td>1,500</td> <td>1,500</td> <td>1,500</td> <td>1,500</td> <td>-</td> <td>0.0%</td>	Dog License Fees	100-3104	1,786	1,440	1,500	1,500	1,500	1,500	-	0.0%
Fines. Forfiets & Penalties         Image: Forfiets & Ponalties         Image: Forfiets & Ponalties         Image: Forfiets & Ponalties <t< td=""><td>RBS Training Fees</td><td>100-3107</td><td></td><td>13,400</td><td></td><td>13,000</td><td></td><td>11,400</td><td>-</td><td>0.0%</td></t<>	RBS Training Fees	100-3107		13,400		13,000		11,400	-	0.0%	
Vehicle / Chrimal Code Frines         100-3105         29,454         28,822         35,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         19,500         10,500	Total Licenses & Permits	-	317,955	449,875	269,500	294,500	292,900	292,900	-	0.0%	
Vehicle / Chrimal Code Frines         100-3105         29,454         28,822         35,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         27,000         19,500         10,500	Fines Forfeits & Penalties										
Parking Violations         100-3106         20.953         19.349         21.000         21.000         19.500         19.600         -         0.0%           Total Fines, Forfeits & Penalties         55,502         48,171         56,600         46,000         46,500         -         0.0%           Intergovernmental & Grants         55,502         189         10.996         11.000         2,500         3,700         -         0.0%           Casiro Mitgiano Reimbursements         100-3203         7,843         2,238         1,000         2,400         2,400         2,400         -         0.0%           Casiro Mitgiano Reimbursements         100-3206         1,845         -<		100-3105	34,549	28.822	35.000	27.000	27.000	27.000	-	0.0%	
Intergovernmental & Grants         State Mandated Cost Relimb.         100-3202         189         10.996         11.000         2.500         3.700         3.700         0.0%           P.O.S.T Reimbursements         100-3204         21.043         13.189         15.000         15.000         -         0.0%           Casino Mitgation Reimbursements         100-3204         21.043         13.189         15.000         -         -         0.0%           Casino Mitgation Reimbursements         100-3207         11.352         1.595,176         1.500.000         -         95,600         -         0.0%           Federal Grant         100-3207         11.352         1.595,176         1.500.000         50,000         50,000         -         0.0%           Interest Income         102-3301         31,774         46,028         35,000         35,000         25,000         -         0.0%           City Property Rental - Parking Space         100-3302         2,671         2,611         2,000         2,000         2,000         -         0.0%           City Property Rental - Parking Space         100-3305         3,000         3,000         3,000         3,000         3,000         3,000         -         -         -         -	Parking Violations	100-3106							-	0.0%	
State Mandaled Cost Reimb.         100-3202         189         0.996         11,000         2,500         3,700         3,700         -         0.0%           P.O.S.T Reimbursements         100-3204         2,1043         1,3189         1,000         2,400         2,400         2,400         -         0.0%           Casino Mingation Reimbursements         100-3204         2,1043         13,189         1,5000         15,000         15,000         -         0.0%           State Grant         100-3207         1,845         -         -         -         -         -         -         -         -         -         -         0.0%           State Grant         100-3207         11,352         1,558,176         1,500,000         50,000         50,000         -         0.0%           Total Intergovernmental & Grants         -         -         -         -         -         0.0%           Interest I. Reints         -         -         -         -         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.00%         0.0%	Total Fines, Forfeits & Penalties	-	55,502	48,171	56,000	48,000	46,500	46,500	-	0.0%	
State Mandaled Cost Reimb.         100-3202         189         0.996         11,000         2,500         3,700         3,700         -         0.0%           P.O.S.T Reimbursements         100-3204         2,1043         1,3189         1,000         2,400         2,400         2,400         -         0.0%           Casino Mingation Reimbursements         100-3204         2,1043         13,189         1,5000         15,000         15,000         -         0.0%           State Grant         100-3207         1,845         -         -         -         -         -         -         -         -         -         -         0.0%           State Grant         100-3207         11,352         1,558,176         1,500,000         50,000         50,000         -         0.0%           Total Intergovernmental & Grants         -         -         -         -         -         0.0%           Interest I. Reints         -         -         -         -         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.00%         0.0%											
P.O.S. T Reimbursements         100-3203         7,843         2,238         1,000         2,400         2		100-3202	180	10 996	11 000	2 500	3 700	3 700	_	0.0%	
Casino Mitigation Reimbursements         100-3206         21,043         13,189         15,000         15,000         15,000         -         0.0%           County Grant         100-3207         11,352         1.595,176         1.500,000         -         9.5600         9.5600         -         0.0%           Federal Grant         100-3207         11,352         1.595,176         1.500,000         50,000         50,000         -         0.0%           Total Intergovernmental & Grants         -         -         107,941         -         50,000         150,000         -         0.0%           Interest Income         100-3300         138,784         144,253         130,000         130,000         130,000         130,000         -         0.0%           Call Tower Lease Rental         100-3301         44,353         40,298         39,900         41,100         40,000         40,000         -         0.0%           Chy Property Rental - Darking Space         100-3305         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000									-		
State Grant         100-3207 Federal Grant         11,352         1,595,176         1,500,000         -         95,600         95,600         -         0.0%           Total Intergovernmental & Grants         100-3209         17,29,540         1,527,000         69,900         166,700         166,700         -         0.0%           Interest Income         100-3300         138,784         144,253         130,000         130,000         130,000         25,000         25,000         -         0.0%           Cell Tower Lease Rental         100-3301         138,784         144,253         130,000         35,000         25,000         25,000         -         0.0%           Citly Property Rental - Little League         100-3304         570         1,105         500         500         500         500         -         0.0%           Citly Property Rental - Parking Space         100-3304         570         1,105         500         500         500         200,500         200,500         -         0.0%           Citl Property Rental - Parking Space         100-3405         8,724         5,674         7,000         -         -         -         -         -         -         -         -         -         -         -	Casino Mitigation Reimbursements								-		
Federal Grant         100-3209         -         107,941         -         50,000         50,000         -         0.0%           Total Intergovernmental & Grants         -         -         -         0.0%         -         0.0%           Interest Income         100-3300         138,784         144,253         130,000         130,000         130,000         -         0.0%           Cell Tower Lease Rental         100-3301         44,353         40,298         39,900         41,100         40,000         20,000         -         0.0%           Citly Property Rental - Parking Space         100-3302         2,671         2,611         2,000         2,000         2,000         -         0.0%           Citly Property Rental - Parking Space         100-3302         2,671         2,611         2,000         2,000         2,000         -         0.0%           Citly Property Rental - Parking Space         100-3305         3,000	County Grant	100-3206	1,845	-	-	-	-	-	-		
Total Intergovernmental & Grants         42,272         1,729,540         1,527,000         69,900         166,700         1.66,700         .         0.0%           Interest & Rents         Interest Income         100-3300         138,784         144,253         130,000         130,000         130,000         20,000         -         0.0%           Cell Tower Lease Rental         100-3301         44,353         40,298         39,900         41,100         40,000         -         0.0%           City Property Rental - Little League         100-3304         570         1,105         500         500         500         -         0.0%           City Property Rental - Parking Space         100-3304         570         1,105         500         500         500         -         0.0%           Charges for Current Services         228,552         237,347         210,400         211,600         200,500         200,500         -         0.0%           Park and Plaza Rental Fees         100-3405         8,724         5,674         7,000         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td< td=""><td></td><td></td><td>11,352</td><td>1,595,176</td><td>1,500,000</td><td>-</td><td>95,600</td><td>95,600</td><td>-</td><td>0.0%</td></td<>			11,352	1,595,176	1,500,000	-	95,600	95,600	-	0.0%	
Interest Rents         Interest Income         100-3300         138,784         144,253         130,000         130,000         130,000         130,000         0.0%           Interest Income         124-3301         39,174         46,080         35,000         25,000         25,000         -         0.0%           Cell Tower Lease Rental         100-3301         44,353         40,298         39,900         41,100         40,000         40,000         -         0.0%           City Property Rental - Little League         100-3302         2,671         2,611         2,000         2,000         2,000         -         0.0%           City Property Rental - Parking Space         100-3305         3,000 <td< td=""><td></td><td>100-3209</td><td>-</td><td></td><td>-</td><td></td><td></td><td></td><td></td><td>0.0%</td></td<>		100-3209	-		-					0.0%	
Interest Income         100-3300         138,784         144,253         130,000         130,000         130,000         130,000         -         0.0%           Interest Income         124-3301         39,174         46,080         35,000         35,000         25,000         25,000         -         0.0%           Cell Tower Lease Rental         100-3302         2,671         2,611         2,000         2,000         2,000         -         0.0%           City Property Rental - Parking Space         100-3304         570         1,105         500         500         500         500         -         0.0%           City Property Rental - Pairking Space         100-3305         3,000         3,000         3,000         3,000         3,000         3,000         -         0.0%           Cotal Interest & Rents         228,552         237,347         210,400         201,500         200,500         -         0.0%           Finance Staff Time         100-3405         8,724         5,674         7,000         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <th>Total Intergovernmental &amp; Grants</th> <th>-</th> <th>42,272</th> <th>1,729,540</th> <th>1,527,000</th> <th>69,900</th> <th>166,700</th> <th>166,700</th> <th>-</th> <th>0.0%</th>	Total Intergovernmental & Grants	-	42,272	1,729,540	1,527,000	69,900	166,700	166,700	-	0.0%	
Interest Income         124-3301         39,174         46,080         35,000         35,000         25,000         25,000         -         0.0%           Cill Tower Lease Rental         100-3301         44,353         40,298         39,900         41,100         40,000         40,000         -         0.0%           Citly Property Rental - Parking Space         100-3302         2,671         2,611         2,000         2,000         2,000         -         0.0%           Citly Property Rental - Parking Space         100-3305         3,000         3,000         3,000         3,000         3,000         3,000         -         0.0%           Charges for Current Services         228,552         237,347         210,400         211,600         200,500         200,500         -         0.0%           Park and Plaza Rental Fees         100-3401         3,250         16,175         3,300         3,300         3,300         3,300         -         0.0%           Patk and Plaza Rental Fees         100-3405         8,724         5,674         7,000         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td>Interest &amp; Rents</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Interest & Rents										
Cell Tower Lease Rental         100-3301         44,353         40,298         39,900         41,100         40,000         40,000         -         0.0%           City Property Rental - Parking Space         100-3302         2,671         2,611         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,00%	Interest Income	100-3300	138,784	144,253	130,000	130,000	130,000	130,000	-	0.0%	
City Property Rental - Little League         100-3302         2,671         2,611         2,000         2,00%           Charges for Current Services         228,552         237,347         210,400         211,600         200,500         200,500         -         0.0%           Charges for Current Services         228,552         237,347         210,400         211,600         200,500         200,500         -         0.0%           Charges for Current Services         100-3401         3,250         16,175         3,300         3,300         3,300         3,300         -         0.0%           Building Inspector Fees         100-3421         3,644         784			39,174	46,080	35,000	35,000		25,000	-	0.0%	
City Property Rental - Parking Space         100-3304         570         1,105         500         500         500         500         0.0%           City Property Rental - Palm Ave         100-3305         3,000         <							- ,		-		
City Property Rental - Palm Ave         100-3305         3,000         200,500         200,500         -         0.0%           Charges for Current Services           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         7,000         -         -         -         -         -         -         -         0.0%           Building Inspector Fees         100-3421         13,644         784         1,000         1,000         - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td></td<>									-		
Total Interest & Rents         228,552         237,347         210,400         211,600         200,500         200,500         -         0.0%           Charges for Current Services         Park and Plaza Rental Fees         100-3405         8,724         5,674         7,000         -									-		
Charges for Current Services           Park and Plaza Rental Fees         100-3401         3,250         16,175         3,300         3,300         3,300         -         0.0%           Finance Staff Time         100-3405         8,724         5,674         7,000         - <td>, , ,</td> <td>100-0000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.0%</td>	, , ,	100-0000								0.0%	
Park and Plaza Rental Fees         100-3401         3,250         16,175         3,300         3,300         3,300         -         0.0%           Finance Staff Time         100-3405         8,724         5,674         7,000         -		-		,	,						
Finance Staff Time       100-3405       8,724       5,674       7,000       -		100 2404	0.050	40 175	0.000	0.000	0.000	0.000		0.00/	
Pet Shelter Release Fees         100-3406         4,105         3,365         3,500         3,500         3,500         -         0.0%           Building Inspector Fees         100-3421         13,644         784         1,000         1,000         -         -         -           Fire Department Fees         100-3425         60,385         52,842         30,000         30,000         30,000         30,000         -         0.0%           Planning Fees         100-3426         48,348         27,720         40,000         40,000         30,000         30,000         -         0.0%           Sale of Plans & Specifications         100-3427         278         615         300         300         300         300         -         0.0%           City Clerk Scholarships          -         -         -         -         -         -         -         -         -         -         -         -         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         0.0%						3,300	3,300	3,300	-	0.0%	
Building Inspector Fees         100-3421         13,644         784         1,000         1,000         -         -         -           Fire Department Fees         100-3425         60,385         52,842         30,000         30,000         30,000         30,000         -         0.0%           Planning Fees         100-3426         48,348         27,720         40,000         40,000         30,000         30,000         -         0.0%           Sale of Plans & Specifications         100-3427         278         615         300         300         300         300         -         0.0%           City Clerk Scholarships          - <td></td> <td></td> <td></td> <td></td> <td></td> <td>- 3.500</td> <td>3 500</td> <td>- 3 500</td> <td>-</td> <td>0 በ%</td>						- 3.500	3 500	- 3 500	-	0 በ%	
Fire Department Fees         100-3425         60,385         52,842         30,000         30,000         30,000         -         0.0%           Planning Fees         100-3426         48,348         27,720         40,000         40,000         30,000         30,000         -         0.0%           Sale of Plans & Specifications         100-3427         278         615         300         300         300         300         -         0.0%           City Clerk Scholarships          -         -         -         -         -         -         -         -         -         -         -         0.0%           Grading Permits         100-3441         35,012         32,135         30,000         30,000         30,000         30,000         -         0.0%           Grading Permits         100-3442         1,500         2,700         1,000         1,000         1,000         -         0.0%           Engineering Fees         100-3443         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         0.0%         0.0%         0							- 3,500	5,500	-	0.070	
Planning Fees         100-3426         48,348         27,720         40,000         30,000         30,000         -         0.0%           Sale of Plans & Specifications         100-3427         278         615         300         300         300         300         -         0.0%           City Clerk Scholarships          -         -         -         -         -         -         -         -         -         0.0%           Grading Permits         100-3441         35,012         32,135         30,000         30,000         30,000         30,000         -         0.0%           Grading Permits         100-3442         1,500         2,700         1,000         1,000         1,000         -         0.0%           Engineering Fees         100-3443         -         0.0%         -         0.0%         -         0.0%         -         0.0%         <							30,000	30,000	-	0.0%	
City Clerk Scholarships          -         0.0%         Grading Permits         100-3441         35,012         32,135         30,000         30	Planning Fees	100-3426	48,348			40,000	30,000	30,000	-	0.0%	
Encroachment Permits         100-3441         35,012         32,135         30,000         30,000         30,000         -         0.0%           Grading Permits         100-3442         1,500         2,700         1,000         1,000         1,000         -         0.0%           Engineering Fees         100-3443         -         -         -         -         -         -         -         -         -         0.0%           Public Works Services         100-3443         -         -         -         -         -         -         -         -         -         -         -         0.0%           Public Works Services         100-3445         8,900         2,774         6,000         6,000         1,500         1,500         -         0.0%           Police Services         100-3502         31,756         25,390         31,000         31,000         25,500         25,500         -         0.0%           Police D.U.I. Recovery         100-3503         228         450         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		100-3427	278	615	300	300	300	300	-	0.0%	
Grading Permits         100-3442         1,500         2,700         1,000         1,000         1,000         1,000         2,000         1,000         1,000         2,000         1,000         2,000         1,000         2,000         2,000         1,000         1,000         2,000         2,000         2,000         1,000         1,000         1,000         2,000 <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>				-	-	-	-	-	-		
Engineering Fees         100-3443         -         0.0% <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>0.0%</td>									-	0.0%	
Public Works Services         100-3445         8,900         2,774         6,000         6,000         1,500         1,500         -         0.0%           Police Services         100-3502         31,756         25,390         31,000         31,000         25,500         25,500         -         0.0%           Police D.U.I. Recovery         100-3503         228         450         -         0.0% <td< td=""><td>•</td><td></td><td>1,500</td><td>2,700</td><td>1,000</td><td>1,000</td><td>1,000</td><td>1,000</td><td>-</td><td>0.0%</td></td<>	•		1,500	2,700	1,000	1,000	1,000	1,000	-	0.0%	
Police Services         100-3502         31,756         25,390         31,000         31,000         25,500         25,500         -         0.0%           Police D.U.I. Recovery         100-3503         228         450         -         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%<			- ג מטט א	- 2 771	-	-	1 500	- 1 500	-	0.0%	
Police D.U.I. Recovery         100-3503         228         450         -         0.0%									-		
Vehicle Releases         100-3504         3,712         4,515         3,500         3,500         3,500         -         0.0%           Police Overtime Reimbursement         100-3507         9,410         4,057         1,500         1,500         -         -         -         0.0%					,				-	2.075	
					3,500	3,500	3,500	3,500	-	0.0%	
I otal Charges for Current Services         229,252         179,196         158,100         151,100         128,600         128,600         -         0.0%		100-3507						-			
	I otal Charges for Current Services	-	229,252	179,196	158,100	151,100	128,600	128,600	-	0.0%	

Agenda Item Number 6 City Council Meeting Packet of February 16, 2021 Page 15 of 24

#### **GENERAL FUND REVENUES DETAILED**



Revenue Categories	Account No.	2018-19 Actual	2019-20 Actual	2019-20 Adjusted Budget	2020-21 Adopted "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Inc/(Dec)	% Change
Miscellaneous/Other Income									
Planning Publication Sales	100-3800	407	7	300	-	-	-	-	
Sale of Surplus Property	100-3801	-	10,869	1,500	-	-	-	-	
Sale of Publications	100-3803	-	-		-	-	-	-	
Insurance Reimbursement	100-3804	165,647	224,835	107,000	85,000	-	-	-	
Miscellaneous Income	100-3805	66,767	20,247	2,500	500	500	500	-	0.0%
Ives Pool Reimbursement	100-3810	47,159	49,022	52,000	49,000	52,000	52,000	-	0.0%
Successor Agency Administration	100-3999	250,000	250,300	250,000	210,125	210,125	210,125	-	0.0%
Total Miscellaneous/Other Income	-	529,980	555,280	413,300	344,625	262,625	262,625	-	0.0%
Subtotal General Fund Revenue	<u>-</u>	9,944,753	11,335,741	11,135,705	8,661,700	8,531,400	9,114,925	- 583,525	6.8%
Transfer In	3999	74	4,493	-	100,000	102,000	102,000	-	0.0%
Total General Fund Revenue	-	9,944,827	11,340,234	11,135,705	8,761,700	8,633,400	9,216,925	- 583,525	6.8%

# WATER FUND FINANCIAL REPORTING



	1		_										
						2020-21							
						Adopted		2020-21		2020-21			
		2018-19		2019-20		Carryover"		Adopted		Adjusted			
DESCRIPTION		Actuals		Actuals		Budget		Budget		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	\$	-	0.00%
Commercial		469,000		492,000		482,040		482,040		482,040		-	0.00%
Other Income		51,618		23,312		37,000		37,000		37,000		-	0.00%
Interest Earnings TOTAL	\$	34,457 2,277,015	\$	47,748 2.340.610	\$	14,000 2.345.840	\$	14,000 <b>2,345,840</b>	\$	14,000 <b>2,345,840</b>	\$	-	0.00% 0.00%
TOTAL	φ	2,211,013	φ	2,340,010	φ	2,343,040	φ	2,343,040	Ψ	2,343,040	φ		0.00 /8
OPERATING EXPENDITURES													
Salaries & Benefits	\$	408,111	\$	535,807	\$	403,800	\$	,	\$	396,750	\$	-	0.00%
Contracted Services		92,365		117,826		160,000		136,850		136,850		-	0.00%
Services & Supplies		149,920		136,154		172,600		198,125		198,125		-	0.00%
Training / Meetings / Travels		7,537		3,868		9,500		9,500		9,000		(500)	-5.26%
Telecommuniciatons Utilites		5,184		6,077		8,400		8,900		8,900		-	0.00%
Allocated Insurance		156,785		193,363		184,000		254,300		254,300		-	0.00%
Capital Outlay		36,289		62,620 102,454		63,850 90,360		65,375		65,375 156,000		(21,000)	0.00% -11.86%
Debt Service		174,213 182,950		304,824		261,438		177,000 291,984		291,984		(21,000)	0.00%
TOTAL		1.213.354		1.462.993		1.353.948		1.538.784		1.517.284		(21,500)	- <b>1.40%</b>
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OTHER SOURCES/(USES)						~~ ~ ~ ~ ~							0.000/
G & A Allocation - City Council	\$	26,284	\$	27,803	\$	29,855	\$	34,253	\$	34,253	\$	-	0.00%
G & A Allocation - City Manager G & A Allocation - City Attorney		40,555 5,472		46,244 7,466		49,127 6,488		48,586		48,586 7,751		-	0.00% 0.00%
G & A Allocation - City Attorney G & A Allocation - City Clerk		21.602		26.606		27,264		7,751 28.374		28.374		-	0.00%
G & A Allocation - Finance		334,974		387,540		393,319		401,670		401,670			0.00%
G & A Allocation - Planning		21,998		22,711		28,674		27,975		27,975		_	0.00%
G & A Allocation - Building		32,740		41,417		34,951		39,432		39,237		(195)	-0.49%
G & A Allocation - Engineering		96,816		112,678		117,686		151,077		137,562		(13,515)	-8.95%
G & A Allocation - Fire		61,452		71,070		76,636		80,914		80,214		(700)	-0.87%
G & A Allocation - PW Corp Yard		197,274		231,432		240,912		241,860		243,780		1,920	0.79%
G & A Allocation - PW Govt Bldg		23,385		30,894		33,538		40,475		42,625		2,150	5.31%
G & A Allocation - Non Departmental		20,280		24,718		35,370		22,653		22,653		-	0.00%
TOTAL		882,832		1,030,579		1,073,819		1,125,021		1,114,681		(10,340)	-0.92%
TRANSFERS IN/(OUT)													
Transfers In							\$	_			\$	_	0.00%
Transfers Out		(119,266)		_		(159,350)		(157,350)	\$	(157,350)		_	0.00%
TOTAL	\$	(119,266)	\$	-	\$	(159,350)		(157,350)		(157,350)		-	0.00%
TOTAL OPERATING EXPENDITURES		2,215,452		2,493,572		2,587,117		2,821,155		2,789,315	\$	(31,840)	-1.13%
Net Surplus/(Deficit)		61,563		(152,962)		(241,277)		(475,315)		(443,475)	>		
Beginning Unrestricted Net Position		2,177,846		2,239,409		2,086,447		2,086,447		2,086,447			
Ending Unrestricted Net Position	\$	2,239,409	\$	2,086,447	\$	1,845,170	\$	1,611,132	\$	1,642,972			
RESERVE													
Policy Reserve Level (25%)		553,863		623,393		646,779		705,289		697,329			
Actual Reserve Level		101%		84%		71%		57%		59%			

# WASTEWATER FUND FINANCIAL REPORTING



						2020-21 Adopted		2020-21		2020-21			
DESCRIPTION		2018-19 Actuals		2019-20 Actuals		Carryover" Budget		Adopted Budget		Adjusted Budget	\$	Inc/(Dec)	% Change
											¥	110,(200)	,,, enange
OPERATING REVENUE Charges for Services	¢	3,072,439	¢	2,874,449	\$	3,165,750	¢	3,165,750	¢	3,165,750	\$		0.0%
Other Income	φ	12,518	φ	2,074,449	φ		φ		φ		φ	-	0.0%
Interest Earnings		55,640		39,376		13,000 10,000		13,000 10,000		13,000 10,000		-	0.0%
TOTAL	\$	3,140,597	\$	2,926,836	\$	3,188,750	\$	3,188,750	\$	3,188,750		-	0.0%
	<u> </u>	0,110,001	<u> </u>	_,0,-00	<u> </u>	0,100,100	Ť	-,,	<u> </u>	•,,			01070
OPERATING EXPENSES													
Salaries & Benefits	\$	238,287	\$	375,722	\$	301,400	\$	296,700	\$	296,700	\$	-	0.0%
Contracted Services		63,370		75,139		135,000		195,700		195,700		-	0.0%
Subreigional Expense		1,674,414		1,621,200		1,650,400		1,650,400		1,650,400		-	0.0%
Services & Supplies		50,010		63,195		87,000		132,475		132,475		-	0.0%
Training / Meetings / Travels		8,389		6,910		11,500		12,000		12,000		-	0.0%
Telecommuniciatons		1,769		2,576		3,800		4,000		4,000		-	0.0%
Utilites		39,146		40,159		57,200		59,700		59,700		-	0.0%
Allocated Insurance		23,608		35,850		37,385		38,285		38,285		-	0.0%
Capital Outlay		28,974		41,471		72,400		68,000		28,000		(40,000)	-58.8%
Debt Service		90,117		89,132		90,003		91,107		91,107		-	0.0%
TOTAL		2,218,084		2,351,354		2,446,088		2,548,367		2,508,367		(40,000)	-1.6%
OTHER SOURCES/(USES)													
G & A Allocation - City Council	\$	30,664	\$	32,437	\$	34,831	\$	39,962	\$	39,962	\$	-	0.0%
G & A Allocation - City Manager	+	40,555	Ŧ	46,244	•	49,127	Ŧ	48,586	•	48,586	+	-	0.0%
G & A Allocation - City Attorney		3,282		4,478		3,893		4,651		4,651		-	0.0%
G & A Allocation - City Clerk		18,901		23,280		23,856		24,828		24,828		-	0.0%
G & A Allocation - Finance		325,976		388,100		382,969		391,099		391,099		-	0.0%
G & A Allocation - Planning		13,187		13,627		17,204		16,785		16,785		-	0.0%
G & A Allocation - Building		32,740		41,417		34,951		39,432		39,237		(195)	-0.5%
G & A Allocation - Engineering		79,732		92,792		96,918		124,417		113,287		(11,130)	-8.9%
G & A Allocation - PW Corp Yard		143,848		168,752		175,665		176,356		177,756		1,400	0.8%
G & A Allocation - PW Govt Bldg		23,385		30,894		33,538		40,475		42,625		2,150	5.3%
G & A Allocation - Non Departmental		20,280		24,718		35,370		22,653		22,653		2,150	0.0%
TOTAL	\$	732,550	\$	866,739	\$	888,321	\$	929,243	\$	921,468	\$	(7,775)	-0.8%
IOTAL	Ψ	152,550	Ψ	000,700	Ψ	000,521	Ψ	525,245	Ψ	521,400	Ψ	(1,110)	-0.070
TRANSFERS IN/(OUT)													
Transfers In							\$	80,000	\$	80,000	\$	-	0.0%
Transfers Out		(206,995)		(206,995)		-		(18,000)		(18,000)		-	0.0%
TOTAL	\$	(206,995)	\$	(206,995)	\$	-	\$	62,000	\$	62,000		-	0.0%
TOTAL OPERATING EXPENDITURES	\$	3,157,629	\$	3,425,088	\$	3,334,409	\$	3,415,611	\$	3,367,836	\$	167,545	4.9%
Net Surplus/(Deficit)		(17,032)		(498,252)		(145,659)		(226,861)		(179,086)	)		
Beginning Unrestricted Net Position	_	1,908,496		1,891,464		1,393,212		1,393,212		1,393,212	r		
Ending Unrestricted Net Position		1,891,464		1,393,212		1,247,553		1,166,351		1,214,126			
RESERVE											•		
Policy Reserve Level (25%)	\$	789,407	¢	856,272	¢	833,602	¢	853,903	¢	841,959			
	φ		φ		Ψ			-	Ψ				
Actual Reserve Level		60%		41%		37%		34%		36%			

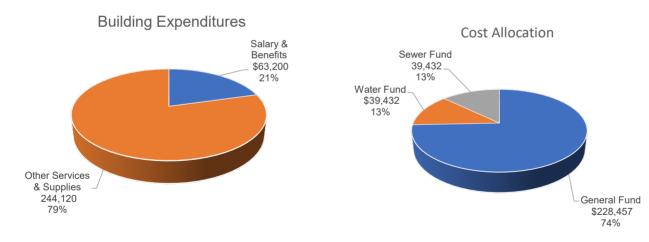
# **SUMMARY - BUILDING**

FUNDING SOURCES	Adjusted Funding 2019-20		Adopted "Carryover" Funding 2020-21		Adopted Funding 2020-21		F	djusted <sup>-</sup> unding 2020-21
Building Permits Water Fund Sewer Fund General Fund	\$	150,000 41,132 41,132 161,481	\$	150,000 34,951 34,951 52,949	\$	150,000 39,432 39,432 78,457	\$	150,000 39,237 39,237 77,347
TOTAL REVENUE		393,745		272,850		307,320		305,820

EXPENSE	:	2019-20 Actual	A	)19-2020 djusted Budget	Ad "Car	20-21 opted ryover'' idget	A	2020-21 Adopted Budget	A	2020-21 Idjusted Budget	6 Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits <sup>a</sup>		159.410		232.100	-	69,150		63,200		63,200		0.0%
Contract Services		116.378		115.500		56.200		215.000		215.000	-	0.0%
		- /		7.000		5.500		4.250		4,250	-	0.0%
Services & Supplies		5,339		,		- ,		,		,	-	
Equipment Rental		3,544		4,000		4,000		4,000		4,000	-	0.0%
Vehicle Maintenance		4,195		2,000		4,200		-		-	-	0.0%
Meetings & Travels		-		-		-		2,000		500	(1,500)	-75.0%
Telcommunications		3,580		3,000		3,200		1,620		1,620	-	0.0%
Dues & Subscriptions		1,538		2,000		2,000		450		450	-	0.0%
Allocated Insurance		28,146		28,145		28,600		16,800		16,800	-	0.0%
Capital Outlay		-		-		-		-		-	-	0.0%
TOTAL EXPENSE	\$	322,130	\$	393,745	\$ 2	272,850	\$	307,320	\$	305,820	\$ (1,500)	-0.5%

<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay

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



# **SUMMARY - ENGINEERING / STORM WATER**

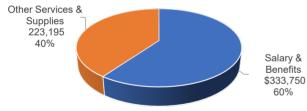
FUNDING SOURCES	Adjusted Funding 2019-20	Adopted "Carryover" Funding 2020-21	Adopted Funding 2020-21	Adjusted Funding 2020-21
Encroachment Permits	30.000	30.000	30.000	30.000
Grading Permits	1,000	1,000	1,000	1,000
Sale of Plans & Specifications	300	300	300	300
Water Fund	112,676	117,686	151,077	137,562
Sewer Fund	92,792	96,918	124,417	113,287
General Fund	205,082	181,631	250,151	517,195
TOTAL REVENUE	441,850	427,535	556,945	799,344

EXPENSE	2019-20 Actual	A	019-2020 Adjusted Budget	ہ C"	2020-21 Adopted arryover" Budget	2020-21 Adopted Budget	4	2020-21 Adjusted Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits <sup>a</sup> (1.75 FTE)	250.076		247.850		261.250	333,750		238,000	(95,750)	-28.7%
Contract Services	69,075		103,950		79,300	130,450		186,450	56.000	42.9%
Services & Supplies	1,230		2,500		750	750		750	-	0.0%
Telecommunications	2,477		2,300		2,400	3,060		3,060	-	0.0%
Training/Meetings	150		2,500		1,000	1,000		1,000	-	0.0%
Dues & Subscriptions	37,104		43,250		43,025	47,620		47,620	-	0.0%
Allocated Insurance	35,500		35,500		36,310	37,215		37,215	-	0.0%
Capital Outlay	 3,011		4,000		3,500	3,100		3,100	0	0.0%
TOTAL EXPENSE	\$ 398,623	\$	441,850	\$	427,535	\$ 556,945	\$	517,195	(39,750)	-7.1%

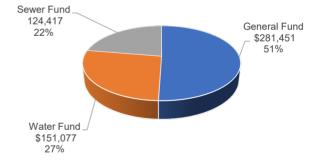
<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay

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





Cost Allocation

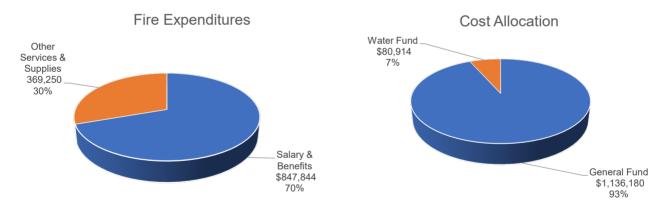


# **SUMMARY - FIRE**

FUNDING SOURCES	F	djusted unding 2019-20	"(	Adopted Carryover" Funding 2020-21	Adopted Funding 2020-21	Adjusted Funding 2020-21	
Fire Department Fees Water Fund	\$	30,000 78.475	\$	30,000 76.636	\$ 30,000 80.914	\$	30,000 80,214
General Fund		1,051,595		1,020,764	1,106,180		1,096,880
TOTAL REVENUE	\$	1,160,070	\$	1,127,400	1,217,094		1,207,094

EXPENSE	2019-20 Actual	2019-2020 Adjusted Budget	2020-21 Adopted "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits <sup>a</sup>	740.538	845,150	833,000	847.844	837.844	(10,000)	-1.2%
Contract Services	47.772	53.000	48.000	61,000	61,000	-	0.0%
Services & Supplies	51,732	36,100	37.600	39,100	39,100	-	0.0%
Equipment Rental / Maintenance	47,671	57,000	52,000	64,000	64,000	-	0.0%
Telcommunications	8,541	9,000	8,300	8,500	8,500	-	0.0%
Training/Meetings	1,945	8,000	5,000	9,000	9,000	-	0.0%
Dues & Subscriptions	9,827	13,000	11,000	15,000	15,000	-	0.0%
Utilities	9,164	8,000	8,000	8,000	8,000	-	0.0%
Allocated Insurance	101,320	101,320	101,000	112,975	112,975	-	0.0%
Other Community Supports	10,025	8,500	8,500	30,675	30,675	-	0.0%
Capital Outlay	7,758	21,000	15,000	21,000	21,000	-	0.0%
TOTAL EXPENSE	\$ 1,036,293	\$ 1,160,070	\$ 1,127,400	\$ 1,217,094	\$ 1,207,094	- \$ (10,000)	-0.8%

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

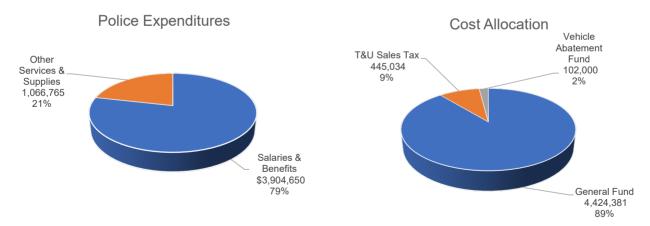


# **SUMMARY - POLICE**

FUNDING SOURCES	Adjusted Funding 2019-20	Adopted "Carryover" Funding 2020-21	Adopted Funding 2020-21	Adjusted Funding 2020-21
Public Safety Augmentation Fund Fines & Forfeitures P.O.S.T Reimbursement Other Public Safety Services Casino Mitigation Program Responsible Beverage Program Transfer In General Fund	\$ 89,000 56,000 1,000 52,500 15,000 13,000 - 4,090,575	\$ 79,200 48,000 2,400 44,000 15,000 13,000 100,000 4,457,350	\$ 79,200 46,500 2,400 38,200 15,000 11,400 102,000 4,676,715	\$ 89,400 46,500 2,400 38,200 15,000 11,400 102,000 4,863,715
TOTAL REVENUE	\$ 4,317,075	\$ 4,758,950	4,971,415	5,168,615

EXPENSE	2019-20 Actual	2019-2020 Adjusted Budget	2020-21 Adopted "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits <sup>a</sup>	3,543,601	3,473,450	3,944,500	3,904,650	4,054,650	150,000	3.8%
Services & Supplies	14.746	23.100	20.500	43.700	33.700	(10,000)	-22.9%
Contract Services	304,996	249.325	227,600	311.000	378,000	67,000	21.5%
Equipment Rental / Maintenance	71,417	81,200	78,000	88,500	88,500	-	0.0%
Telcommunications	16,063	20,500	20,500	20,600	20,600	-	0.0%
Training/Meetings	20,140	32,500	28,000	32,000	12,000	(20,000)	-62.5%
Dues & Subscriptions	4,807	3,350	5,000	3,400	3,400	-	0.0%
Utilities	27,249	28,500	28,500	28,500	28,500	-	0.0%
Allocated Insurance	342,142	372,150	406,350	413,965	413,965	-	0.0%
Transfer Out - SLESF	34,601	33,000	-	-	-	-	0.0%
Capital Outlay	10,300	-	-	125,100	125,100	-	100.0%
TOTAL EXPENSE	\$ 4,390,062	\$ 4,317,075	\$ 4,758,950	\$ 4,971,415	\$ 5,158,415	\$ 187,000	3.8%
TOTAL EXPENSE	\$ 4,390,062	\$ 4,317,075	\$ 4,758,950	\$ 4,971,415	\$ 5,158,415	\$ 187,000	

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



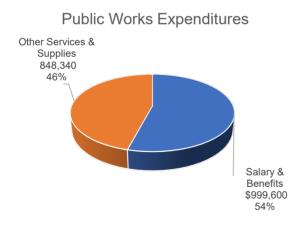
# **SUMMARY - PUBLIC WORKS**

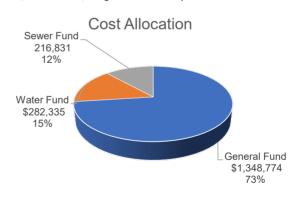
FUNDING SOURCES	F	ljusted Inding 019-20	"C	Adopted Carryover" Adopted Funding Funding 2020-21 2020-21		Adjusted Funding 2020-21		
Little League Park Use Reimb	\$	2,000	\$	2,000	\$	2,000	\$	2,000
Public Works Services		6,000		6,000		1,500		1,500
Water Fund		262,326		274,450		282,335		286,405
Sewer Fund		199,646		209,203		216,831		220,381
General Fund	1	278,935		1,241,038	1	,345,274	1	,362,374
TOTAL REVENUE	1	748,907		1,732,690	1	,847,940	1	,872,660

EXPENSE	2019-20 Actual	2019-2020 Adjusted Budget	2020-21 Adopted "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits <sup>a</sup> (7.17 FTE)	875,606	909,555	1,000,930	999,600	999,600	-	0.0%
Contract Services	120,009	142,082	141,950	145,600	145,600	-	0.0%
Services & Supplies	212,432	265,010	221,110	262,500	315,100	52,600	20.0%
Equipment Rental	3,036	4,550	5,200	3,060	3,060	-	0.0%
Facility Maintenance	68,313	98,800	70,000	129,000	97,000	(32,000)	-24.8%
Telecommunications	9,096	9,300	9,300	12,160	12,160	-	0.0%
Training/Meetings	438	600	300	300	300	-	0.0%
Utilities	108,050	127,550	114,300	131,600	131,600	-	0.0%
Allocated Insurance	120,220	120,220	130,200	132,620	132,620	-	0.0%
Capital Outlay	39,267	71,240	39,400	31,500	28,000	(3,500)	-11.1%
TOTAL EXPENSE	\$ 1,556,467	\$ 1,748,907	\$ 1,732,690	\$ 1,847,940	\$ 1,865,040	\$ 17,100	0.9%

<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay

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





# **SUMMARY - RECREATION & COMMUNITY SERVICES**

FUNDING SOURCES	F	djusted unding 2019-20	"C F	Adopted arryover" <sup>-</sup> unding 2020-21	Adopted Funding 2020-21		Adjusted Funding 2020-21	
Ives Pool Reimbursement General Fund	\$	52,000 591,960	\$	49,000 459,925	\$	52,000 394,555	\$	52,000 388,555
TOTAL REVENUE	\$	643,960	\$	508,925		446,555		440,555

EXPENSE	-	2019-20 Actual	A	019-2020 Adjusted Budget	Ad "Cai	20-21 lopted rryover" udget	A	2020-21 Adopted Budget	A	2020-21 Adjusted Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits <sup>a</sup> (.75 FTE)		111,426		105,550		118,525		117,100		117,100	-	0.0%
Contract Services		39,805		59,300		48,000		35,950		29,950	(6,000)	-16.7%
Services & Supplies		16,793		42,640		21,000		35,000		35,000	-	0.0%
Utilities		58,819		70,040		65,400		71,700		71,700	-	0.0%
Allocated Insurance		32,630		32,630		30,400		31,405		31,405	-	0.0%
Community Support		309,151		333,800		210,600		139,400		139,400	-	0.0%
Capital Outlay		103,400		-		15,000		16,000		16,000	-	0.0%
											-	
TOTAL EXPENSE	\$	672,024	\$	643,960	\$	508,925	\$	446,555	\$	440,555	(6,000)	-1.3%

<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay

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

