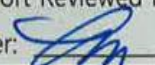


Agenda Report Reviewed by:  
City Manager: 

CITY OF SEBASTOPOL  
CITY COUNCIL  
AGENDA ITEM

**Meeting Date:** February 16, 2021  
**To:** 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:  Yes  No  N/A  
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 AK (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.

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

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
<b>OPERATING REVENUE</b>								
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%
<b>TOTAL</b>	<b>9,944,753</b>	<b>11,335,741</b>	<b>11,135,705</b>	<b>8,661,700</b>	<b>8,531,400</b>	<b>9,114,925</b>	<b>583,525</b>	<b>6.84%</b>

**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 pre-pandemic 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
<b>OPERATING EXPENDITURE</b>								
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%
<b>TOTAL</b>	<b>8,282,825</b>	<b>9,704,711</b>	<b>9,852,401</b>	<b>10,097,821</b>	<b>10,436,575</b>	<b>10,601,540</b>	<b>164,965</b>	<b>1.58%</b>
<b>OTHER SOURCES/(USES)</b>								
Debt Service	204,671	204,670	203,713	203,713	204,790	204,790	-	0.00%
Other Uses	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>204,671</b>	<b>204,670</b>	<b>203,713</b>	<b>203,713</b>	<b>204,790</b>	<b>204,790</b>	<b>-</b>	<b>0.00%</b>
<b>TRANSFERS IN/(OUT)</b>								
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%
<b>TOTAL</b>	<b>(2,857,645)</b>	<b>(2,150,281)</b>	<b>(1,654,000)</b>	<b>100,000</b>	<b>(88,000)</b>	<b>(88,000)</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>11,345,215</b>	<b>12,064,155</b>	<b>11,710,114</b>	<b>10,201,534</b>	<b>10,831,364</b>	<b>10,996,330</b>	<b>164,965</b>	<b>1.52%</b>
Net General Fund Surplus/(Deficit)	(1,400,388)	(723,921)	(574,409)	(1,539,834)	(2,197,964)	(1,779,405)		

1. Planning Department requested \$60,000 adjustment to General Plan Update Fund (Special Revenue Fund) to begin work with consultant on the 2023 Housing Element.  
Budget Committee Recommendation: *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.*
  
2. 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).  
Budget 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.  
Budget Committee Recommendation: *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 eligiblity 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 reduction.*

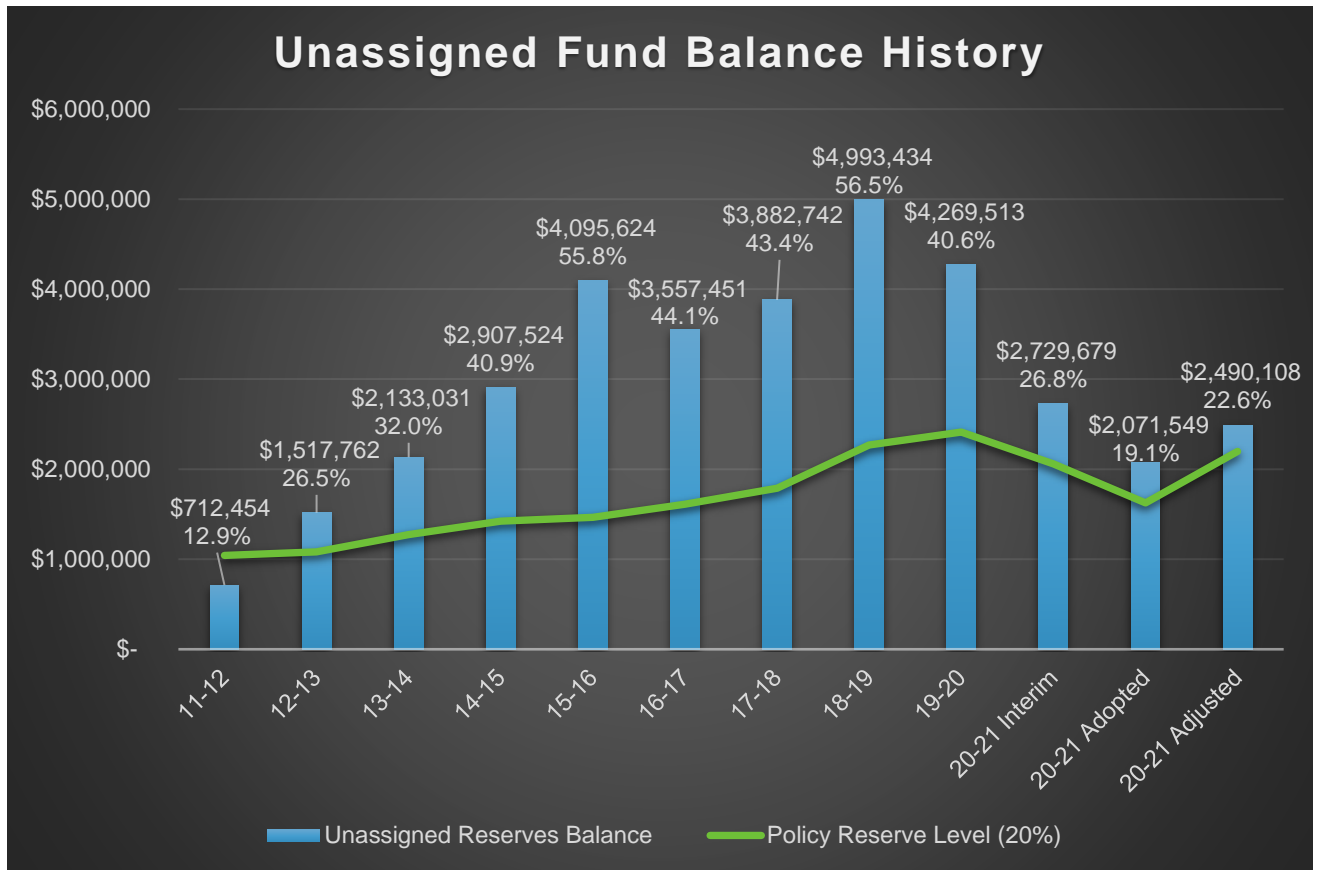
- c. Requested a reclassification of current position of Maintenance Worker 2 to Senior Maintenance Worker – Sanitary Sewer System Operator. An estimated salary and benefit cost of approximately \$8,000 and it can be absorbed in the current budget.

Budget Committee Recommendation: *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:

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

DESCRIPTION	2018-19 Actuals	2019-20 Actuals	2020-21 Adopted "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Inc(Dec)	% Change
<b>OPERATING REVENUE</b>							
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	34,457	47,748	14,000	14,000	14,000	-	0.00%
<b>TOTAL</b>	<b>\$ 2,277,015</b>	<b>\$ 2,340,610</b>	<b>\$ 2,345,840</b>	<b>\$ 2,345,840</b>	<b>\$ 2,345,840</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OPERATING EXPENDITURES</b>							
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%
Telecommunications	5,184	6,077	8,400	8,900	8,900	-	0.00%
Utilities	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%
<b>TOTAL</b>	<b>1,213,354</b>	<b>1,462,993</b>	<b>1,353,948</b>	<b>1,538,784</b>	<b>1,517,284</b>	<b>(21,500)</b>	<b>-1.40%</b>
<b>OTHER SOURCES/(USES)</b>							
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%
<b>TOTAL</b>	<b>882,832</b>	<b>1,030,579</b>	<b>1,073,819</b>	<b>1,125,021</b>	<b>1,114,627</b>	<b>(10,394)</b>	<b>-0.92%</b>
<b>TRANSFERS IN/(OUT)</b>							
Transfers In				\$ -		\$ -	0.00%
Transfers Out	(119,266)	-	(159,350)	(157,350)	(157,350)	-	0.00%
<b>TOTAL</b>	<b>\$ (119,266)</b>	<b>\$ -</b>	<b>\$ (159,350)</b>	<b>\$ (157,350)</b>	<b>\$ (157,350)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,215,452</b>	<b>2,493,572</b>	<b>2,587,117</b>	<b>2,821,155</b>	<b>2,789,261</b>	<b>\$ (31,894)</b>	<b>-1.37%</b>
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.



DESCRIPTION	2018-19 Actuals	2019-20 Actuals	2020-21 Adopted "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Inc/(Dec)	% Change
<b>OPERATING REVENUE</b>							
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	13,000	13,000	-	0.0%
Interest Earnings	55,640	39,376	10,000	10,000	10,000	-	0.0%
<b>TOTAL</b>	<b>\$ 3,140,597</b>	<b>\$ 2,926,836</b>	<b>\$ 3,188,750</b>	<b>\$ 3,188,750</b>	<b>\$ 3,188,750</b>	<b>-</b>	<b>0.0%</b>
<b>OPERATING EXPENSES</b>							
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%
Subregional 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%
Telecommunicatons	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%
<b>TOTAL</b>	<b>2,218,084</b>	<b>2,351,354</b>	<b>2,446,088</b>	<b>2,548,367</b>	<b>2,508,367</b>	<b>(40,000)</b>	<b>-1.6%</b>
<b>OTHER SOURCES/(USES)</b>							
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%
<b>TOTAL</b>	<b>\$ 732,550</b>	<b>\$ 866,739</b>	<b>\$ 888,321</b>	<b>\$ 929,243</b>	<b>\$ 921,468</b>	<b>\$ (7,775)</b>	<b>-0.8%</b>
<b>TRANSFERS IN/(OUT)</b>							
Transfers In				\$ 80,000	\$ 80,000	\$ -	0.0%
Transfers Out	(206,995)	(206,995)	-	(18,000)	(18,000)	-	0.0%
<b>TOTAL</b>	<b>\$ (206,995)</b>	<b>\$ (206,995)</b>	<b>\$ -</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 3,157,629</b>	<b>\$ 3,425,088</b>	<b>\$ 3,334,409</b>	<b>\$ 3,415,611</b>	<b>\$ 3,367,836</b>	<b>\$ 167,545</b>	<b>4.9%</b>
Net Surplus/(Deficit)	(17,032)	(498,252)	(145,659)	(226,861)	(179,086)		

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.

**Attachments:**

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:

		<b>CONSOLIDATED GENERAL FUND FINANCIAL SCHEDULE</b>							
		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
<b>OPERATING REVENUE</b>									
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	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	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%	
<b>TOTAL</b>	<b>9,944,753</b>	<b>11,335,741</b>	<b>11,135,705</b>	<b>8,661,700</b>	<b>8,531,400</b>	<b>9,114,925</b>	<b>583,525</b>	<b>6.84%</b>	
<b>OPERATING EXPENDITURE</b>									
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%	
<b>TOTAL</b>	<b>8,282,825</b>	<b>9,704,711</b>	<b>9,852,401</b>	<b>10,097,821</b>	<b>10,436,575</b>	<b>10,601,540</b>	<b>164,965</b>	<b>1.58%</b>	
<b>OTHER SOURCES/(USES)</b>									
Debt Service	204,671	204,670	203,713	203,713	204,790	204,790	-	0.00%	
Other Uses	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>204,671</b>	<b>204,670</b>	<b>203,713</b>	<b>203,713</b>	<b>204,790</b>	<b>204,790</b>	<b>-</b>	<b>0.00%</b>	
<b>TRANSFERS IN/(OUT)</b>									
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%	
<b>TOTAL</b>	<b>(2,857,645)</b>	<b>(2,150,281)</b>	<b>(1,654,000)</b>	<b>100,000</b>	<b>(88,000)</b>	<b>(88,000)</b>	<b>-</b>	<b>0.00%</b>	
<b>TOTAL OPERATING EXPENDITURES</b>	<b>11,345,215</b>	<b>12,064,155</b>	<b>11,710,114</b>	<b>10,201,534</b>	<b>10,831,364</b>	<b>10,996,330</b>	<b>164,965</b>	<b>1.52%</b>	
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



DESCRIPTION	2018-19 Actuals	2019-20 Actuals	2020-21 "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Inc(Dec)	% Change
<b>OPERATING REVENUE</b>							
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	34,457	47,748	14,000	14,000	14,000	-	0.00%
<b>TOTAL</b>	<b>\$ 2,277,015</b>	<b>\$ 2,340,610</b>	<b>\$ 2,345,840</b>	<b>\$ 2,345,840</b>	<b>\$ 2,345,840</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OPERATING EXPENDITURES</b>							
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%
Telecommunications	5,184	6,077	8,400	8,900	8,900	-	0.00%
Utilities	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%
<b>TOTAL</b>	<b>1,213,354</b>	<b>1,462,993</b>	<b>1,353,948</b>	<b>1,538,784</b>	<b>1,517,284</b>	<b>(21,500)</b>	<b>-1.40%</b>
<b>OTHER SOURCES/(USES)</b>							
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%
<b>TOTAL</b>	<b>882,832</b>	<b>1,030,579</b>	<b>1,073,819</b>	<b>1,125,021</b>	<b>1,114,681</b>	<b>(10,340)</b>	<b>-0.92%</b>
<b>TRANSFERS IN/(OUT)</b>							
Transfers In				\$ -	\$ -	\$ -	0.00%
Transfers Out	(119,266)	-	(159,350)	\$ (157,350)	\$ (157,350)	\$ -	0.00%
<b>TOTAL</b>	<b>\$ (119,266)</b>	<b>\$ -</b>	<b>\$ (159,350)</b>	<b>\$ (157,350)</b>	<b>\$ (157,350)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,215,452</b>	<b>2,493,572</b>	<b>2,587,117</b>	<b>2,821,155</b>	<b>2,789,315</b>	<b>\$ (31,840)</b>	<b>-1.13%</b>
Net Surplus/(Deficit)	61,563	(152,962)	(241,277)	(475,315)	(443,475)		

# WASTEWATER FUND FINANCIAL REPORTING



DESCRIPTION	2018-19 Actuals	2019-20 Actuals	2020-21 Adopted "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Inc/(Dec)	% Change
<b>OPERATING REVENUE</b>							
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	13,000	13,000	-	0.0%
Interest Earnings	55,640	39,376	10,000	10,000	10,000	-	0.0%
<b>TOTAL</b>	<b>\$ 3,140,597</b>	<b>\$ 2,926,836</b>	<b>\$ 3,188,750</b>	<b>\$ 3,188,750</b>	<b>\$ 3,188,750</b>	<b>-</b>	<b>0.0%</b>
<b>OPERATING EXPENSES</b>							
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%
Subregional 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%
Telecommunications	1,769	2,576	3,800	4,000	4,000	-	0.0%
Utilities	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%
<b>TOTAL</b>	<b>2,218,084</b>	<b>2,351,354</b>	<b>2,446,088</b>	<b>2,548,367</b>	<b>2,508,367</b>	<b>(40,000)</b>	<b>-1.6%</b>
<b>OTHER SOURCES/(USES)</b>							
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%
<b>TOTAL</b>	<b>\$ 732,550</b>	<b>\$ 866,739</b>	<b>\$ 888,321</b>	<b>\$ 929,243</b>	<b>\$ 921,468</b>	<b>\$ (7,775)</b>	<b>-0.8%</b>
<b>TRANSFERS IN/(OUT)</b>							
Transfers In				\$ 80,000	\$ 80,000	\$ -	0.0%
Transfers Out	(206,995)	(206,995)	-	(18,000)	(18,000)	-	0.0%
<b>TOTAL</b>	<b>\$ (206,995)</b>	<b>\$ (206,995)</b>	<b>\$ -</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 3,157,629</b>	<b>\$ 3,425,088</b>	<b>\$ 3,334,409</b>	<b>\$ 3,415,611</b>	<b>\$ 3,367,836</b>	<b>\$ 167,545</b>	<b>4.9%</b>
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**

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
<b>OPERATING REVENUE</b>								
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	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	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%
<b>TOTAL</b>	<b>9,944,753</b>	<b>11,335,741</b>	<b>11,135,705</b>	<b>8,661,700</b>	<b>8,531,400</b>	<b>9,114,925</b>	<b>583,525</b>	<b>6.84%</b>
<b>OPERATING EXPENDITURE</b>								
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%
<b>TOTAL</b>	<b>8,282,825</b>	<b>9,704,711</b>	<b>9,852,401</b>	<b>10,097,821</b>	<b>10,436,575</b>	<b>10,601,540</b>	<b>164,965</b>	<b>1.58%</b>
<b>OTHER SOURCES/(USES)</b>								
Debt Service	204,671	204,670	203,713	203,713	204,790	204,790	-	0.00%
Other Uses	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>204,671</b>	<b>204,670</b>	<b>203,713</b>	<b>203,713</b>	<b>204,790</b>	<b>204,790</b>	<b>-</b>	<b>0.00%</b>
<b>TRANSFERS IN/(OUT)</b>								
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%
<b>TOTAL</b>	<b>(2,857,645)</b>	<b>(2,150,281)</b>	<b>(1,654,000)</b>	<b>100,000</b>	<b>(88,000)</b>	<b>(88,000)</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>11,345,215</b>	<b>12,064,155</b>	<b>11,710,114</b>	<b>10,201,534</b>	<b>10,831,364</b>	<b>10,996,330</b>	<b>164,965</b>	<b>1.52%</b>
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		
<b>RESERVE</b>								
Policy Reserve Level (15%-20%)	2,269,043	2,412,831	2,342,023	2,060,307	1,624,705	2,199,266		
Actual Reserve Level	44.0%	35.4%	37.7%	26.8%	19.1%	22.6%		



**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
<b>Taxes</b>									
Property Taxes	100-3000	1,466,823	1,506,239	1,442,746	1,457,100	1,500,000	1,550,000	50,000	3.3%
Property Taxes (RPSTF)	100-3001	420,612	467,287	410,000	410,000	410,000	345,000	(65,000)	-15.9%
Transfer Tax	100-3002	53,814	38,066	39,000	39,000	39,000	39,000	-	0.0%
Property Tax In-Lieu of VLF	100-3004	773,242	808,459	808,459	816,500	832,700	838,000	5,300	0.6%
Sales Tax - Bradley Burn	100-3010	2,041,973	1,819,956	2,024,000	1,607,500	1,607,500	1,860,000	252,500	15.7%
Sales Tax - 1/4 cent	124-3011	663,346	622,348	663,000	520,800	520,800	635,000	114,200	21.9%
Sales Tax - 1/2 cent	124-3012	1,336,445	1,255,421	1,337,000	1,053,675	1,053,675	1,270,000	216,325	20.5%
Sales Tax - Prop 172 pass thru	100-3014	88,612	87,755	89,000	79,200	79,200	89,400	10,200	12.9%
Utility Users Tax	100-3015	700,901	666,765	680,000	650,000	650,000	650,000	-	0.0%
Utility Users Tax - AB1717 (Wireless)	100-3016	1,694	2,882	1,700	1,700	1,700	1,700	-	0.0%
Vehicle In-Lieu Tax	100-3017	3,737	6,241	3,500	3,500	3,500	3,500	-	0.0%
Transient Occupancy Tax	100-3020	631,742	518,175	650,000	550,000	400,000	400,000	-	0.0%
Garbage Franchise	100-3050	180,554	177,953	180,000	180,000	177,000	177,000	-	0.0%
PG&E Franchise	100-3051	88,492	82,256	88,000	88,000	82,000	82,000	-	0.0%
Cable/Video TV Franchise	100-3052	89,253	76,529	85,000	85,000	76,500	76,500	-	0.0%
<b>Total Taxes</b>		<b>8,541,240</b>	<b>8,136,332</b>	<b>8,501,405</b>	<b>7,541,975</b>	<b>7,433,575</b>	<b>8,017,100</b>	<b>583,525</b>	<b>7.8%</b>
<b>Licenses and Permits</b>									
Business Licenses	100-3101	106,892	151,321	105,000	130,000	130,000	130,000	-	0.0%
Building Permits	100-3103	196,877	283,714	150,000	150,000	150,000	150,000	-	0.0%
Dog License Fees	100-3104	1,786	1,440	1,500	1,500	1,500	1,500	-	0.0%
RBS Training Fees	100-3107	12,400	13,400	13,000	13,000	11,400	11,400	-	0.0%
<b>Total Licenses &amp; Permits</b>		<b>317,955</b>	<b>449,875</b>	<b>269,500</b>	<b>294,500</b>	<b>292,900</b>	<b>292,900</b>	-	<b>0.0%</b>
<b>Fines, Forfeits &amp; Penalties</b>									
Vehicle / Criminal Code Fines	100-3105	34,549	28,822	35,000	27,000	27,000	27,000	-	0.0%
Parking Violations	100-3106	20,953	19,349	21,000	21,000	19,500	19,500	-	0.0%
<b>Total Fines, Forfeits &amp; Penalties</b>		<b>55,502</b>	<b>48,171</b>	<b>56,000</b>	<b>48,000</b>	<b>46,500</b>	<b>46,500</b>	-	<b>0.0%</b>
<b>Intergovernmental &amp; Grants</b>									
State Mandated Cost Reimb.	100-3202	189	10,996	11,000	2,500	3,700	3,700	-	0.0%
P.O.S.T Reimbursements	100-3203	7,843	2,238	1,000	2,400	2,400	2,400	-	0.0%
Casino Mitigation Reimbursements	100-3204	21,043	13,189	15,000	15,000	15,000	15,000	-	0.0%
County Grant	100-3206	1,845	-	-	-	-	-	-	-
State Grant	100-3207	11,352	1,595,176	1,500,000	-	95,600	95,600	-	0.0%
Federal Grant	100-3209	-	107,941	-	50,000	50,000	50,000	-	0.0%
<b>Total Intergovernmental &amp; Grants</b>		<b>42,272</b>	<b>1,729,540</b>	<b>1,527,000</b>	<b>69,900</b>	<b>166,700</b>	<b>166,700</b>	-	<b>0.0%</b>
<b>Interest &amp; Rents</b>									
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	100-3301	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	2,000	-	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	3,000	3,000	3,000	3,000	3,000	-	0.0%
<b>Total Interest &amp; Rents</b>		<b>228,552</b>	<b>237,347</b>	<b>210,400</b>	<b>211,600</b>	<b>200,500</b>	<b>200,500</b>	-	<b>0.0%</b>
<b>Charges for Current Services</b>									
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	-	-	-	-	-
Pet Shelter Release Fees	100-3406	4,105	3,365	3,500	3,500	3,500	3,500	-	0.0%
Building Inspector Fees	100-3421	13,644	784	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	-----	-	-	-	-	-	-	-	-
Encroachment 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	1,000	-	0.0%
Engineering Fees	100-3443	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-
Vehicle Releases	100-3504	3,712	4,515	3,500	3,500	3,500	3,500	-	0.0%
Police Overtime Reimbursement	100-3507	9,410	4,057	1,500	1,500	-	-	-	-
<b>Total Charges for Current Services</b>		<b>229,252</b>	<b>179,196</b>	<b>158,100</b>	<b>151,100</b>	<b>128,600</b>	<b>128,600</b>	-	<b>0.0%</b>





**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
<u>Miscellaneous/Other Income</u>									
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%
<b>Total Miscellaneous/Other Income</b>		<b>529,980</b>	<b>555,280</b>	<b>413,300</b>	<b>344,625</b>	<b>262,625</b>	<b>262,625</b>	-	0.0%
<b>Subtotal General Fund Revenue</b>		<b>9,944,753</b>	<b>11,335,741</b>	<b>11,135,705</b>	<b>8,661,700</b>	<b>8,531,400</b>	<b>9,114,925</b>	<b>583,525</b>	<b>6.8%</b>
Transfer In	3999	74	4,493	-	100,000	102,000	102,000	-	0.0%
<b>Total General Fund Revenue</b>		<b>9,944,827</b>	<b>11,340,234</b>	<b>11,135,705</b>	<b>8,761,700</b>	<b>8,633,400</b>	<b>9,216,925</b>	<b>583,525</b>	<b>6.8%</b>

# WATER FUND FINANCIAL REPORTING



DESCRIPTION	2018-19 Actuals	2019-20 Actuals	2020-21 Adopted "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Inc(Dec)	% Change
<b>OPERATING REVENUE</b>							
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	34,457	47,748	14,000	14,000	14,000	-	0.00%
<b>TOTAL</b>	<b>\$ 2,277,015</b>	<b>\$ 2,340,610</b>	<b>\$ 2,345,840</b>	<b>\$ 2,345,840</b>	<b>\$ 2,345,840</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OPERATING EXPENDITURES</b>							
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%
Telecommunicatons	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%
<b>TOTAL</b>	<b>1,213,354</b>	<b>1,462,993</b>	<b>1,353,948</b>	<b>1,538,784</b>	<b>1,517,284</b>	<b>(21,500)</b>	<b>-1.40%</b>
<b>OTHER SOURCES/(USES)</b>							
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%
<b>TOTAL</b>	<b>882,832</b>	<b>1,030,579</b>	<b>1,073,819</b>	<b>1,125,021</b>	<b>1,114,681</b>	<b>(10,340)</b>	<b>-0.92%</b>
<b>TRANSFERS IN/(OUT)</b>							
Transfers In				\$ -		\$ -	0.00%
Transfers Out	(119,266)	-	(159,350)	(157,350)	(157,350)	-	0.00%
<b>TOTAL</b>	<b>\$ (119,266)</b>	<b>\$ -</b>	<b>\$ (159,350)</b>	<b>\$ (157,350)</b>	<b>\$ (157,350)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,215,452</b>	<b>2,493,572</b>	<b>2,587,117</b>	<b>2,821,155</b>	<b>2,789,315</b>	<b>\$ (31,840)</b>	<b>-1.13%</b>
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	<b>\$ 2,239,409</b>	<b>\$ 2,086,447</b>	<b>\$ 1,845,170</b>	<b>\$ 1,611,132</b>	<b>\$ 1,642,972</b>		
<b>RESERVE</b>							
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



DESCRIPTION	2018-19 Actuals	2019-20 Actuals	2020-21 Adopted "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Inc/(Dec)	% Change
<b>OPERATING REVENUE</b>							
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	13,000	13,000	-	0.0%
Interest Earnings	55,640	39,376	10,000	10,000	10,000	-	0.0%
<b>TOTAL</b>	<b>\$ 3,140,597</b>	<b>\$ 2,926,836</b>	<b>\$ 3,188,750</b>	<b>\$ 3,188,750</b>	<b>\$ 3,188,750</b>	<b>-</b>	<b>0.0%</b>
<b>OPERATING EXPENSES</b>							
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%
Subregional 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%
Telecommunicatons	1,769	2,576	3,800	4,000	4,000	-	0.0%
Utilities	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%
<b>TOTAL</b>	<b>2,218,084</b>	<b>2,351,354</b>	<b>2,446,088</b>	<b>2,548,367</b>	<b>2,508,367</b>	<b>(40,000)</b>	<b>-1.6%</b>
<b>OTHER SOURCES/(USES)</b>							
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%
<b>TOTAL</b>	<b>\$ 732,550</b>	<b>\$ 866,739</b>	<b>\$ 888,321</b>	<b>\$ 929,243</b>	<b>\$ 921,468</b>	<b>\$ (7,775)</b>	<b>-0.8%</b>
<b>TRANSFERS IN/(OUT)</b>							
Transfers In				\$ 80,000	\$ 80,000	\$ -	0.0%
Transfers Out	(206,995)	(206,995)	-	(18,000)	(18,000)	-	0.0%
<b>TOTAL</b>	<b>\$ (206,995)</b>	<b>\$ (206,995)</b>	<b>\$ -</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 3,157,629</b>	<b>\$ 3,425,088</b>	<b>\$ 3,334,409</b>	<b>\$ 3,415,611</b>	<b>\$ 3,367,836</b>	<b>\$ 167,545</b>	<b>4.9%</b>
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		
Ending Unrestricted Net Position	<b>1,891,464</b>	<b>1,393,212</b>	<b>1,247,553</b>	<b>1,166,351</b>	<b>1,214,126</b>		
<b>RESERVE</b>							
Policy Reserve Level (25%)	\$ 789,407	\$ 856,272	\$ 833,602	\$ 853,903	\$ 841,959		
Actual Reserve Level	60%	41%	37%	34%	36%		

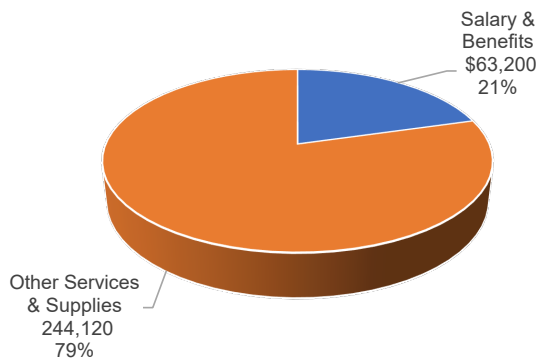
## SUMMARY - BUILDING

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

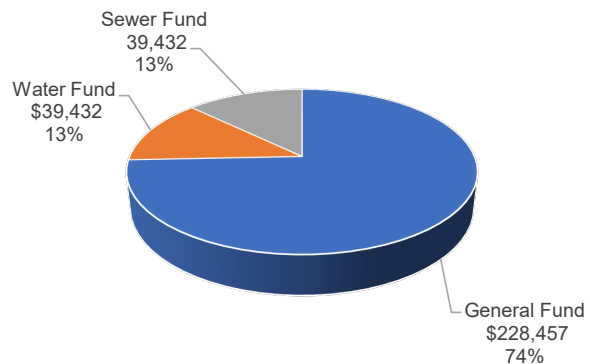
EXPENSE	2019-20	2019-2020	2020-21	2020-21	2020-21	\$ Incr /	% Incr /
	Actual	Adjusted	Adopted	Adopted	Adjusted		
		Budget	"Carryover"	Budget	Budget	(Decr)	(Decr)
Salaries & Benefits <sup>a</sup>	159,410	232,100	169,150	63,200	63,200	-	0.0%
Contract Services	116,378	115,500	56,200	215,000	215,000	-	0.0%
Services & Supplies	5,339	7,000	5,500	4,250	4,250	-	0.0%
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%
<b>TOTAL EXPENSE</b>	<b>\$ 322,130</b>	<b>\$ 393,745</b>	<b>\$ 272,850</b>	<b>\$ 307,320</b>	<b>\$ 305,820</b>	<b>\$ (1,500)</b>	<b>-0.5%</b>

<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

Building Expenditures



Cost Allocation



## SUMMARY - ENGINEERING / STORM WATER

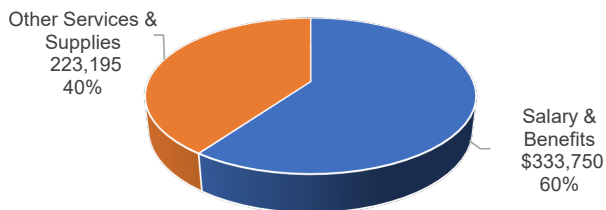
FUNDING SOURCES	Adjusted Funding 2019-20	Adopted "Carryover" Funding 2020-21	Adopted Funding 2020-21	Adjusted Funding 2020-21
Encroachment Permits	30,000	30,000	30,000	30,000
Grading Permits	1,000	1,000	1,000	1,000
Sale of Plans & Specifications	300	300	300	300
Water Fund	112,676	117,686	151,077	137,562
Sewer Fund	92,792	96,918	124,417	113,287
General Fund	205,082	181,631	250,151	517,195
<b>TOTAL REVENUE</b>	<b>441,850</b>	<b>427,535</b>	<b>556,945</b>	<b>799,344</b>

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)
<b>Salaries &amp; Benefits <sup>a</sup> (1.75 FTE)</b>	250,076	247,850	261,250	333,750	238,000	(95,750)	-28.7%
<b>Contract Services</b>	69,075	103,950	79,300	130,450	186,450	56,000	42.9%
<b>Services &amp; Supplies</b>	1,230	2,500	750	750	750	-	0.0%
<b>Telecommunications</b>	2,477	2,300	2,400	3,060	3,060	-	0.0%
<b>Training/Meetings</b>	150	2,500	1,000	1,000	1,000	-	0.0%
<b>Dues &amp; Subscriptions</b>	37,104	43,250	43,025	47,620	47,620	-	0.0%
<b>Allocated Insurance</b>	35,500	35,500	36,310	37,215	37,215	-	0.0%
<b>Capital Outlay</b>	3,011	4,000	3,500	3,100	3,100	0	0.0%
<b>TOTAL EXPENSE</b>	<b>\$ 398,623</b>	<b>\$ 441,850</b>	<b>\$ 427,535</b>	<b>\$ 556,945</b>	<b>\$ 517,195</b>	<b>(39,750)</b>	<b>-7.1%</b>

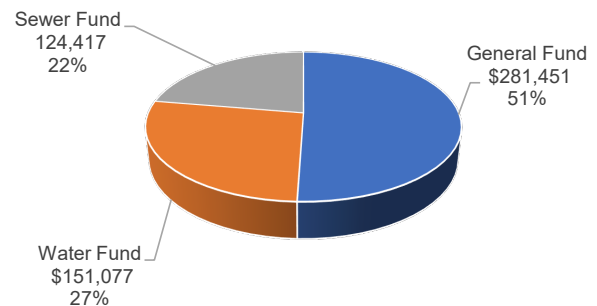
<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay

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

Engineering / Storm Water  
Expenditures



Cost Allocation



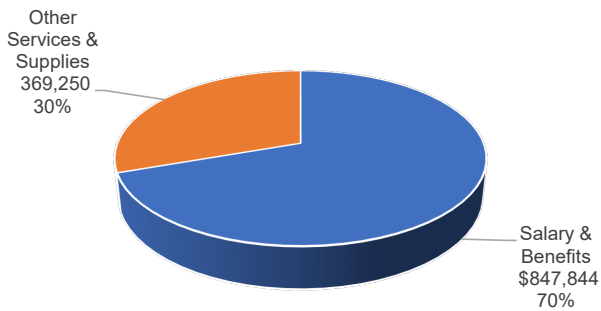
**SUMMARY - FIRE**

FUNDING SOURCES	Adjusted	Adopted	Adopted	Adjusted
	Funding	"Carryover"	Funding	Funding
	2019-20	2020-21	2020-21	2020-21
Fire Department Fees	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Water Fund	78,475	76,636	80,914	80,214
General Fund	1,051,595	1,020,764	1,106,180	1,096,880
<b>TOTAL REVENUE</b>	<b>\$ 1,160,070</b>	<b>\$ 1,127,400</b>	<b>1,217,094</b>	<b>1,207,094</b>

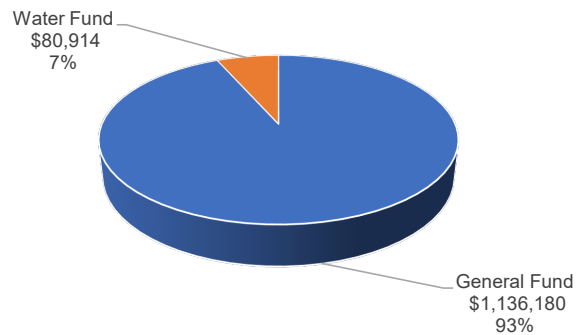
EXPENSE	2019-20	2019-2020	2020-21	2020-21	2020-21	\$ Incr /	% Incr /
	Actual	Adjusted	Adopted	Adopted	Adjusted		
		Budget	"Carryover"	Budget	Budget	(Decr)	(Decr)
Salaries & Benefits <sup>a</sup>	740,538	845,150	833,000	847,844	837,844	(10,000)	-1.2%
Contract Services	47,772	53,000	48,000	61,000	61,000	-	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%
<b>TOTAL EXPENSE</b>	<b>\$ 1,036,293</b>	<b>\$ 1,160,070</b>	<b>\$ 1,127,400</b>	<b>\$ 1,217,094</b>	<b>\$ 1,207,094</b>	<b>\$ (10,000)</b>	<b>-0.8%</b>

<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

Fire Expenditures



Cost Allocation



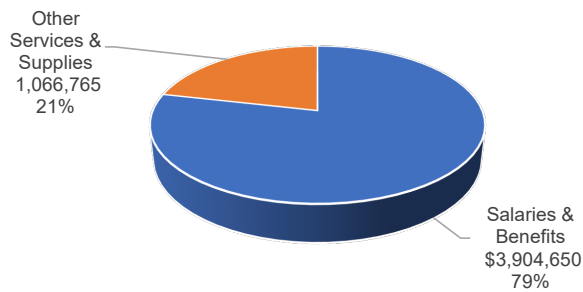
**SUMMARY - POLICE**

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

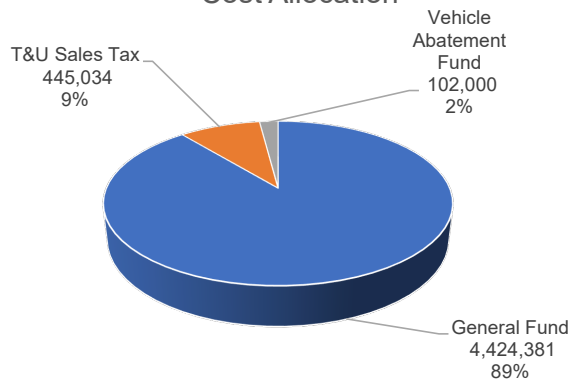
EXPENSE	2019-20	2019-2020	2020-21	2020-21	2020-21	\$ Incr / (Decr)	% Incr / (Decr)
	Actual	Adjusted Budget	Adopted "Carryover" Budget	Adopted Budget	Adjusted Budget		
Salaries & Benefits <sup>a</sup>	3,543,601	3,473,450	3,944,500	3,904,650	4,054,650	150,000	3.8%
Services & Supplies	14,746	23,100	20,500	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%
<b>TOTAL EXPENSE</b>	<b>\$ 4,390,062</b>	<b>\$ 4,317,075</b>	<b>\$ 4,758,950</b>	<b>\$ 4,971,415</b>	<b>\$ 5,158,415</b>	<b>\$ 187,000</b>	<b>3.8%</b>

<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

Police Expenditures



Cost Allocation





## SUMMARY - PUBLIC WORKS

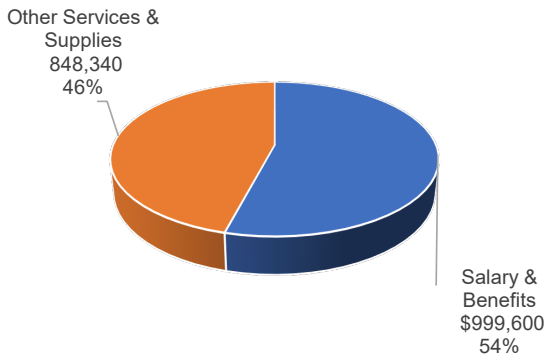
FUNDING SOURCES	Adjusted	Adopted	Adopted	Adjusted
	Funding	"Carryover"	Funding	Funding
	2019-20	2020-21	2020-21	2020-21
Little League Park Use Reimb	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Public Works Services	6,000	6,000	1,500	1,500
Water Fund	262,326	274,450	282,335	286,405
Sewer Fund	199,646	209,203	216,831	220,381
General Fund	1,278,935	1,241,038	1,345,274	1,362,374
<b>TOTAL REVENUE</b>	<b>1,748,907</b>	<b>1,732,690</b>	<b>1,847,940</b>	<b>1,872,660</b>

EXPENSE	2019-20 Actual	2019-2020 Adjusted Budget	2020-21	2020-21	2020-21	\$ Incr / (Decr)	% Incr / (Decr)
			Adopted "Carryover" Budget	Adopted Budget	Adjusted Budget		
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%
<b>TOTAL EXPENSE</b>	<b>\$ 1,556,467</b>	<b>\$ 1,748,907</b>	<b>\$ 1,732,690</b>	<b>\$ 1,847,940</b>	<b>\$ 1,865,040</b>	<b>\$ 17,100</b>	<b>0.9%</b>

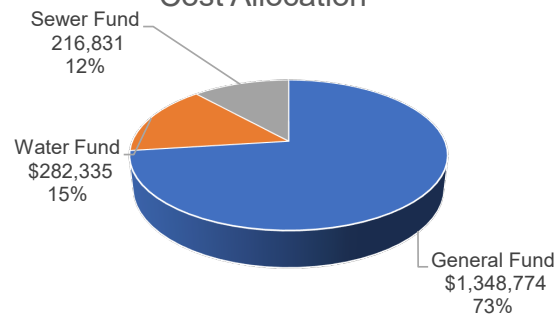
<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay

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

Public Works Expenditures



Cost Allocation



## SUMMARY - RECREATION & COMMUNITY SERVICES

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

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> (.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%
<b>TOTAL EXPENSE</b>	<b>\$ 672,024</b>	<b>\$ 643,960</b>	<b>\$ 508,925</b>	<b>\$ 446,555</b>	<b>\$ 440,555</b>	<b>(6,000)</b>	<b>-1.3%</b>

<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

