

**CITY OF ALBANY  
CITY COUNCIL AGENDA  
STAFF REPORT**

Agenda Date: September 8, 2020  
Reviewed by: NA

**SUBJECT:** Amending the Second Year of the City of Albany Biennial  
Operating Budget Covering Fiscal Years 2019-20 to 2020-21

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**SUMMARY**

This report details staff projections for the cost of providing services associated with current programs as well as anticipated revenue adjustments. Adjustments have been proposed based on including items previously unbudgeted, addressing budget efficiencies, and contract changes approved after the adoption of the biennial budget.

**STAFF RECOMMENDATION**

That the Council receive a presentation on current budget projections and associated proposed adjustments for the fiscal year 2020-21 budget, and provide direction on any next steps.

**BACKGROUND**

The City operates on a two-year budget cycle for preparation and adoption of the Operating Budget. The current biennial budget was adopted in June 2019 and is effective through June 30, 2021. July 1, 2020 was the first day in the second budget year covering Fiscal Year 2020-21. Historically, the biennial budget is updated at the start of the second fiscal year, however given the unprecedented circumstances that are impacting the City, staff requested additional time to assess and address the impacts of the Covid-19 pandemic prior to bringing any budget amendments. While the City's Operating Budget includes some special revenue fund allocations, it does not include Capital Improvement Plan items, which are brought to Council separately.

To begin the review process, the Finance Department compared the approved budget to historical and planned spending. Acknowledging the decreased revenue due to the pandemic, Finance suggested changes based on this review and the need to address part of the anticipated deficit. Department Heads used the numbers proposed by Finance as a basis for budget change requests.

Department Heads are responsible for budgeting and monitoring “Other Expenses,” overtime, part time salaries, and department specific revenue sources. Finance Staff, with help from Human Resources, calculate salary and benefit changes based on union contracts and any other applicable agreements. Finance also prepares the budgets for non-departmental and City-wide accounts with the help of the City Manager.

Once the draft budget was prepared, the City Manager reviewed all requests and made additional changes to ensure City operations are focused on essential community services, as well as any items outlined in the Council’s Strategic Plan, while ensuring future financial stability during this uncertain time. The goal of the administrative cuts proposed, with a few exceptions noted in the Discussion & Analysis portion of this report, was to remove inefficiencies in the City’s operating budget to the maximum extent practicable.

## **DISCUSSION & ANALYSIS**

In an effort to increase clarity surrounding the City’s financials and overall budgeting, the Finance Department has prepared a comprehensive budget proposal that contains: a summary of all City Revenues and Expenses as presented in the City’s annual audit; a summary of spending by department broken out by salaries and benefits, other expenses, and revenue by department; and finally, detailed spending and revenues by Department.

### **Summary**

To streamline the City’s accounting processes and provide a comprehensive view of what essential City services cost, staff continue to combine certain expenses in the general fund that were previously budgeted to special revenue funds. Corresponding revenues from special revenue funds have been added to reimburse the general fund for these costs. Previously, these revenues were recorded to general “Transfer In” lines and allocated to the applicable department. In this budget, staff has identified specific special revenues for each transfer.

### ***Expenses***

For FY 2020-21 changes have been incorporated to better ensure transparency and proper recording of City expenses. Major changes include: budgeting for retirement costs including the City’s annual required CalPERS unfunded liability payment which has been added to the City’s non-departmental budget, and budgeting for retiree healthcare, or OPEB (Other Post-Employment Benefits) costs which has been added to the City’s Human Resources budget. These are large expenses that had previously been covered by the City’s general fund surplus each year but not included within the actual budget.

To offset these increases, significant cuts to other expenses such as training and professional services lines have been made. As mentioned previously, a thorough review of historical spending was done to ensure the “Other Expenses” budget lines were brought into line with historical spending.

Increased efficiencies were also identified, such as moving all facility cleaning and maintenance purchases to the Public Works department. Moving forward, Public Works

will be making bulk purchases of cleaning supplies and distributing those to each facility as well as performing maintenance previously done by individual departments. This allows the City to take advantage of bulk purchasing prices and gain additional efficiencies.

Public Safety and Public Works expenses make up 59% of the City's general fund expenses. The General Government category includes expenses associated with all Elected Officials (City Council and the City Treasurer), City Administration (the City Manager's office, IT, KALB, Neighborhood Services, and all non-departmental or City-wide benefits), the City Clerk, Human Resources, and Finance.

### ***Revenues***

The City derives revenue from multiple sources, categorized on the first page of the budget attachment. Over 50% of the City's General Fund revenues come from Property and Sales Taxes. The All Other revenues category consist of miscellaneous items such as grants, donations and reimbursements that are not a sufficient source of revenue to list separately.

As identified within the Council's Strategic Plan, Goal 5: Sound and Transparent Management of City Financial Resources, staff completed a thorough review of revenue sources. In addition to implementing the City's Hotel Occupancy Tax, staff has adjusted anticipated revenues in other lines such as investment earnings and property tax collections to better reflect the revenues currently collected. While this has increased projected revenues in some areas, expenses are still forecasted to exceed revenues longer term with increasing salary and pension costs.

To assist with understanding how certain programs are funded and how special revenues are used in conjunction with the general fund, transfers into the general fund from special revenues are now detailed by department and division, as well as the specific amount from each special revenue source being identified. An example of this is the Public Works Parks Maintenance division. All operational park maintenance expenses are now coded to the general fund so that the entire program can be seen in one place. In that same part of the budget, a "Transfers In" line has been included that contains detail of how much funding is coming from each special revenue source to cover the program. The proposed overall cost for parks maintenance is \$672,410 with \$386,132 of that covered by the following special revenue funds:

- \$265,132 from the 1988-1 Lighting and Landscaping Assessment
- \$25,000 from Measure R (1996) – Playfields
- \$96,000 from Measure M (2018) – Parks and Open Space

The remaining amount, \$286,278 is funded by general revenues. This also ensures that there are sufficient reserves in special revenue funds for future capital projects. This structure change is discussed in more detail in the Public Works budget discussion later in this report.

Staff will return to the Council after the November election to make additional adjustments when results of the three tax measures on the November 2020 ballot are determined.

### **Overall Administrative Actions**

To date, administrative actions to reduce the overall operating budget include: an overall decrease in professional services, materials/supplies, and non-essential trainings. In addition, a hiring freeze is in effect for all non-safety positions. As non-safety positions become vacant, the positions are evaluated on a case by case basis to determine opportunities to restructure/reassign duties when possible.

### **COVID-19**

The proposed budget amendments include anticipated revenue losses associated with the Covid-19 pandemic. These losses include reductions to anticipated Sales and Use Taxes, charges for Recreation programs, and reductions in licenses and permits issued by the City estimated at approximately \$1.7 million. While staff has made every effort to address the previously budgeted deficit, revenue losses associated with the Covid-19 pandemic have not resulted in cuts to City expenses. Until more is known about the length of these revenue losses and prolonged impacts to the City, it is suggested that the General Fund Reserve be utilized to offset revenue losses.

In June of 2019 Council approved a General Fund Reserve Policy requiring a general fund balance of 25% of budgeted expenses (Attachment 2). Section 4 of the Policy provides conditions for the use of reserves, including in the case of emergencies or disasters. Staff will continue to monitor and report to the Council regarding the monetary effect of the pandemic and will prepare budget amendments, as well as a plan to rebuild reserves, once more is known. It is anticipated that further detail will also be included as part of the report back to the Council following the November election.

The City was awarded \$233,818 in CARES Act funds from the State. The funds allotted by the legislature to cities with a population of less than 300,000 were allocated based on the share of each city's population relative to the total population of the cities that applied for aid. While there are restrictions on how the funds can be utilized, it is anticipated that these funds will be used to cover the City's COVID-19 related expenses and staff time to date, as well as provide some relief to the business community if possible. Proposals for how these funds will be used will come to Council at a later date and are not part of the operating budget proposal.

### **Staffing/Personnel**

City-wide, salaries and benefits make up most general fund costs. As seen on the Summary by Department page of the attached budget, in 2020, 67.5% of the City's operating expenses funded salaries and benefits. In general, salaries and benefits are dictated by union contracts, approved by Council separately from the operating budget. During Fiscal Year 2019-20 the City approved union contracts for both the Albany Peace Officers Association (APOA) and the Albany Fire Fighters Association (AFFA). These contract changes were reviewed in detail when preparing the salary projection and are reflected in the salary and benefit amounts provided. The City's Service Employees International Union (SEIU) contract does not expire until next fiscal year.

Authorized positions are listed on the attached Staffing and Personnel Listing. Changes that have been made since the biennial budget was approved are highlighted in red. These changes include:

- Merging the Assistant City Manager and Recreation Director positions, coding 0.25 FTE to the City Manager budget and 0.75 FTE to the Recreation budget;
- Salary savings from the above transition were moved to the Finance budget to create a second Financial Coordinator position and reclassify the Accounting Supervisor to Accounting Manager, providing greater oversight and management of the City's financial services;
- Creating a full time Fire Inspector position, reducing the need for part time staffing and consulting services as well as greater efficiency in the City's fire prevention inspections.

These changes were previously presented to Council through Salary Schedule adjustments throughout Fiscal Year 2019-20. As these changes involve shifting previously allocated resources, no additional appropriations are associated with these changes. There are no updates to the Salary Schedule at this time.

### **Other Adjustments**

#### *City Treasurer*

In November 2018 voter's approved transitioning the position of Treasurer from elected to appointed. This transition will happen during December 2020 and these duties will be absorbed by the Finance Department. As such the Treasurer's budget is for half the fiscal year.

#### *City Manager*

As previously mentioned, due to the merger of the Assistant City Manager and Recreation Director positions, a portion of the Assistant City Manager's salary is now being coded to the Recreation budget. In addition, all professional services have been cut from the City Manager's budget.

#### *Human Resources*

While the Human Resources budget appears to have increased, this is due to the budgeting of OPEB costs, previously mentioned. Other expenses were drastically reduced by cuts to professional services. This line had previously been increased due to several ongoing personnel matters in addition to labor negotiations with APOA and AFFA.

#### *City Attorney*

Over the past several years actual litigation costs have decreased. While the new City Attorney contract is slightly more expensive than the previous, it is anticipated that it will still fit within budgeted amounts.

### *Finance*

While the overall Finance budget has increased, this is due to the addition of a second Financial Coordinator position, mentioned previously, which was funded by salary savings from combining the Assistant City Manager and Recreation Director positions. Other Expenses were decreased by removing the temporary staffing line and decreasing professional services.

### *Police*

While the overall Police budget has increased, this is due entirely to staffing costs associated with previously approved contracts. Other expenses were decreased by approximately \$150,000. Cuts include decreased professional services and equipment lines. The equipment line was decreased due in part to the City's new capital reserve fund strategy approved by Council in May of this year.

### *Fire*

Several changes were made to the Fire Department budget. First, due to a miscommunication when drafting the biennial budget, half of the department's overtime budget was left out of the approved budget. That amount has been added back into the proposed budget. State Emergency Deployments, unfilled personnel positions, COVID related leave, and mandatory new hire employee training have added to the increase in overtime. State Emergency Deployments are fully reimbursable.

Another adjustment is in the presentation of emergency medical services (EMS) expenses. The City has historically budgeted EMS expenses in a separate fund, recording the EMS and ALS parcel taxes, ambulance revenue, and all EMS expenses outside of the general fund. Each year, expenses in this fund exceed revenues and a transfer is processed from the general fund. This transfer, which is essentially an EMS expense to the general fund, was previously recorded in the non-departmental Transfers In line. As with other transfers, to clarify that this transfer is the cost of EMS to the general fund, the transfer is being moved to the Fire Department budget under the EMS division. For ease of comparing previous years expenses, the presentation of prior year transfers was moved from the non-departmental budget to the Fire Department budget.

The Fire Department has also reduced its budget related to CERT instruction, public education, equipment and supplies, and department training. The Fire Department has also delayed vehicle purchases.

As mentioned previously, the Personnel Listing shows the addition of one employee to the Fire Department. This is a previously approved inspector position, primarily funded by the reduction in the cost of consultants performing these inspections. A number of smaller adjustments were made, including the elimination of janitorial supplies and facility maintenance lines previously mentioned as being moved to Public Works.

### *Public Works*

The Public Works budget has gone through a complete review and multiple adjustments were made. As an overview, Public Works is divided into four Divisions: Administration,

Maintenance, Sewer, and Storm Drain. Each division is supported by specific funding sources and covers specific departmental functions. The Maintenance Division is further subdivided into City Buildings & Facilities; Parks; Public Right of Way; Street Trees; and Creeks & Open Space.

In the beginning of calendar year 2020, Public Works committed to reviewing and restructuring the departmental budget on a fundamental level. The intention was to align financial tracking more logically with the department's functional areas, and efficiently apply special revenue funds as appropriate for program expenditures. With the onset of the COVID-19 pandemic in March, the issue of necessary cuts became an added overlay to the already complex puzzle, requiring a comprehensive analysis of all expenditures within the department. This endeavor resulted in an approximately \$1.5M, or 50% reduction in the department's usage of the General Fund.

Staff began this exercise (prior to COVID-19) by analyzing the previous organization of the Public Works budget, with the intent to restructure the Munis implementation. The goal was to enable more accurate and transparent future reporting on each program's budget usage and analyze areas for increased efficiency. In service of this goal, Staff reconfigured the Maintenance subdivisions, including consolidation of several smaller programs into the Public Right of Way subdivision, and addition of a dedicated Creeks & Open Spaces subdivision. The latter enables staff to monitor spend in manicured (Parks) vs wild spaces (Creeks & Open Spaces) that Public Works maintains. The result of these changes was to increase ease of expenditure analysis and enable more in-depth analysis of program spend for future budget cycles.

In terms of the department's individual divisions, Administration and City Buildings & Facilities largely depend on the General Fund; part of this budget cycle's analysis involved reducing categories within those programs in which spend had historically not reached budgeted amounts, such as janitorial supplies and maintenance materials and supplies.

The Parks, Creeks & Open Space, and Street Trees programs depend on a combination of special revenue funding sources, including the new Parks & Open Space parcel tax (Measure M), passed in 2018 and collected for the first time in fiscal year 2019-2020. Also included are LLAD 1988-1 (outlined in the annual Engineer's Report, Resolution No. 2020-78), the Codornices Creek MOU fund cosponsored by UC Berkeley and the City of Berkeley, and the sunsetted Measure R LLAD 1996-1. A portion of Measure M has been integrated into the Public Works operating budget starting in FY21 in order to fund our Park Trees and Street Trees programs, to supplement maintenance costs for our Parks and Open Spaces, and to provide for the City's part-time Natural Areas Coordinator, who oversees vegetation management at all of our Creeks & Open Spaces. Remaining balances

in Measure M are reserved for supporting additional operational needs as well as potential capital projects in upcoming years. The Parks program also depends in part on General Fund, and the special revenue allocation strategy highlighted above will be re-evaluated in the upcoming 2-4 years as final Measure R reserves are depleted.

As previously mentioned, Staff consolidated multiple smaller programs into a more comprehensive Public Right of Way subdivision. The program integrates maintenance of City streets, sidewalks, street landscapes, and other features within the public right-of-way. This includes maintenance of City street lighting and traffic signals, landscaping irrigation, and other related tasks. The primary funding source for Public Works' Public Right of Way maintenance program is revenue from California State Highway Users Tax Account (HUTA) Gas Taxes. The program is also supported in part by the General Fund, deliberately at the level needed to meet our Maintenance of Effort requirements associated with State SB1 funding.

The Sewer and Storm Drain programs are funded by dedicated fees and are devoted to maintaining the City's Sewer and Storm Drain systems. Maintenance includes periodic sewer filming and flushing, trash capture, and street sweeping. The programs also incorporate necessary expenditures for compliance with regulatory requirements associated with the systems. Capital labor associated with the Storm Drain division is also partly funded by the local Measure F Street & Storm Drain Tax, as it is an expenditure directly associated with improvement and construction of that functional area. The fees collected for these programs will be reviewed on a regular basis to ensure that revenues meet program requirements.

In support of all of Public Works' programs, staff reviewed and revised allocations of labor costs thoughtfully across all programs. Attention was paid to division of staff time between operating and capital programs; Staff worked with Finance in order to map planned transfers from appropriate and stable special revenue funding as was deemed possible and appropriate. The intention was to streamline and define the true costs of each of the department's programs, including both labor and non-labor expenditures.

Throughout the process, Staff examined the Public Works budget on a line-by-line basis to determine that budget asks were appropriate to support the current level of service provided by the department. Staff identified some areas where cuts were possible, including janitorial supplies, staff training, and general materials & supplies. Other areas were identified in which budget had not been previously updated, such as debt service for Sewer and Storm Drain, which is funded by special revenues. In general, staff has analyzed and adjusted the budget comprehensively in order to support the need for reduced costs while still avoiding sacrificing quality of service.



Staff plans to monitor and review the budget annually in order to continue to maximize efficiencies, recommend opportunities for funding adjustments, and identify areas for sustainable increase of services.

#### *Recreation*

The Recreation & Community Services budget review includes significant budget cuts to align with the substantial revenue shortfall due to the pandemic and ongoing city resources. The most significant reduction to the operating budget is the removal of funding for 3 full time positions. This substantial reduction was realized over the last 10 months by keeping positions unfilled as they became vacant. Efficient use of staff resources has also been addressed with a realignment of staff duties and integration of staff from the Neighborhood Services Division within the Department. While these positions are still listed on the Staffing and Personnel List, funding for them was removed in the City Manager's proposal for FY2020-21. As mentioned previously, the Assistant City Manager was also appointed to the Director position in November 2019.

Other considerable reductions to the Department operating budget include substantial cuts to the following subdivisions: special events, facilities, adult sports, youth and contract classes in the categories of part time staff, supplies, training and equipment rentals.

#### *Community Development*

Community Development Department application processing, policy development, and project management is undertaken with a combination of city staff and consultants with technical expertise. Staffing levels are proposed to remain the same and budget for professional services is proposed to be reduced. Thus far in calendar year 2020, the department is receiving a relatively stable volume of applications for processing. As a result, to stay within budget allocations, some projects and policy analyses that are directed to be expediated, or that require technical expertise, may need to be deferred.

### **SUSTAINABILITY IMPACT**

Several of the projects and programs included in the biennial budget aim to accomplish City Council Strategic Plan goals and other policy initiatives adopted by the City Council to further environmental sustainability.

### **FINANCIAL IMPACT**

The proposed amendment introduces many changes that aim to ensure future fiscal stability. These adjustments address the budgeted deficit while also ensuring previously unbudgeted expenses are accounted for. While the pandemic has added additional stress to the City's budget, staff will bring regular updates to Council as more information becomes available.

## **NEXT STEPS**

As noted previously, it is envisioned that the current budget will remain an ongoing discussion item with the Council. Staff will return with a budget update following the outcome of the November election, which will also include updated projections regarding revenue loss as a result of the pandemic, along with options for further budget adjustments as needed for Council consideration.

## **Attachments**

1. Proposed FY2020-21 Budget
2. General Fund Reserve Policy



Fiscal Year 2020-21 Budget Amendment  
September 8, 2020

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2020-21 Proposed Budget	\$ Change	% Change
<b>Revenues</b>							
Property Tax	7,254,857	7,740,253	8,114,776	7,205,901	7,935,000	729,099	10.12%
Sales and Use Taxes	3,798,743	4,501,322	4,212,841	4,330,100	3,262,575	(1,067,525)	-24.65%
Franchise and Other Taxes	4,596,697	4,845,496	4,924,729	4,632,480	4,645,280	12,800	0.28%
Licenses and Permits	460,275	517,482	446,413	450,700	455,200	4,500	1.00%
Fines and Forfeitures	189,426	203,199	161,115	270,000	270,000	0	0.00%
Earnings on Investments	277,354	483,174	585,537	300,000	490,000	190,000	63.33%
Revenues from Other Agencies	275,471	235,045	360,247	235,000	235,000	0	0.00%
Current Service Charges	1,995,503	1,438,175	1,151,644	1,650,400	1,087,650	(562,750)	-34.10%
Other Revenue	690,405	434,746	219,627	542,002	227,130	(314,872)	-58.09%
Transfers In	1,262,885	1,102,859	2,453,183	3,590,111	4,484,509	894,398	24.91%
<b>Total Revenues</b>	<b>20,801,616</b>	<b>21,501,751</b>	<b>22,630,112</b>	<b>23,206,694</b>	<b>23,092,344</b>	<b>(114,350)</b>	<b>-0.49%</b>
<b>Expenditures</b>							
General Government	7,236,874	7,054,706	7,075,203	6,442,001	7,461,715	1,019,714	15.83%
Police	6,754,971	6,137,881	6,187,757	7,874,648	8,161,559	286,911	3.64%
Fire	3,610,271	3,349,418	3,176,448	3,323,994	3,633,682	309,688	9.32%
Public Works	1,232,602	1,257,191	1,159,561	2,597,104	3,357,019	759,915	29.26%
Recreation	2,313,438	2,177,732	2,039,803	2,499,103	1,501,857	(997,246)	-39.90%
Community Development	1,222,072	1,219,308	1,488,681	1,956,884	1,482,273	(474,611)	-24.25%
<b>Total Expenditures</b>	<b>22,370,228</b>	<b>21,196,236</b>	<b>21,127,452</b>	<b>24,693,734</b>	<b>25,598,105</b>	<b>904,371</b>	<b>3.66%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(1,568,612)</b>	<b>305,515</b>	<b>1,502,659</b>	<b>(1,487,040)</b>	<b>(2,505,761)</b>	<b>(1,018,721)</b>	

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>CITY WIDE BUDGET</b>	<b>1,568,612</b>	<b>(305,515)</b>	<b>(1,502,659)</b>	<b>1,706,202</b>	<b>2,505,761</b>	<b>799,559</b>	<b>46.86%</b>
<b>Expenses</b>	<b>22,370,228</b>	<b>21,196,236</b>	<b>21,127,452</b>	<b>24,693,734</b>	<b>25,598,105</b>	<b>904,371</b>	<b>3.66%</b>
Salaries and Benefits	16,321,660	14,541,722	15,466,103	16,389,918	18,227,162	1,837,244	11.21%
Other Expenses	6,048,567	6,654,514	5,661,350	8,303,816	7,370,943	(932,873)	-11.23%
<b>Revenues</b>	<b>20,801,616</b>	<b>21,501,751</b>	<b>22,630,112</b>	<b>22,987,532</b>	<b>23,092,344</b>	<b>104,812</b>	<b>0.46%</b>
<b>11 - CITY COUNCIL</b>	<b>97,578</b>	<b>77,427</b>	<b>73,751</b>	<b>98,155</b>	<b>86,596</b>	<b>(11,559)</b>	<b>-11.78%</b>
<b>Expenses</b>	<b>97,578</b>	<b>77,427</b>	<b>73,751</b>	<b>98,155</b>	<b>86,596</b>	<b>(11,559)</b>	<b>-11.78%</b>
Salaries and Benefits	88,073	66,072	59,962	60,255	59,591	(664)	-1.10%
Other Expenses	9,505	11,356	13,789	37,900	27,005	(10,895)	-28.75%
<b>14 - CITY TREASURER</b>	<b>80,958</b>	<b>75,118</b>	<b>77,041</b>	<b>77,416</b>	<b>40,255</b>	<b>(37,161)</b>	<b>-48.00%</b>
<b>Expenses</b>	<b>80,958</b>	<b>75,118</b>	<b>77,041</b>	<b>77,416</b>	<b>40,255</b>	<b>(37,161)</b>	<b>-48.00%</b>
Salaries and Benefits	80,751	75,073	76,383	73,795	40,155	(33,640)	-45.59%
Other Expenses	208	45	657	3,621	100	(3,521)	-97.24%
<b>12 - CITY MANAGER</b>	<b>498,254</b>	<b>533,968</b>	<b>634,872</b>	<b>685,542</b>	<b>532,587</b>	<b>(152,955)</b>	<b>-22.31%</b>
<b>Expenses</b>	<b>549,375</b>	<b>591,092</b>	<b>670,747</b>	<b>751,542</b>	<b>598,587</b>	<b>(152,955)</b>	<b>-20.35%</b>
Salaries and Benefits	468,266	552,343	581,225	627,777	575,587	(52,190)	-8.31%
Other Expenses	81,108	38,748	89,523	123,765	23,000	(100,765)	-81.42%
<b>Revenues</b>	<b>51,120</b>	<b>57,124</b>	<b>35,875</b>	<b>66,000</b>	<b>66,000</b>	<b>0</b>	<b>0.00%</b>
<b>161 - IT SERVICES</b>	<b>328,331</b>	<b>322,953</b>	<b>450,916</b>	<b>731,382</b>	<b>464,507</b>	<b>(266,875)</b>	<b>-36.49%</b>
<b>Expenses</b>	<b>328,331</b>	<b>322,953</b>	<b>450,916</b>	<b>731,382</b>	<b>464,507</b>	<b>(266,875)</b>	<b>-36.49%</b>
Salaries and Benefits	174,452	180,558	187,242	322,274	174,507	(147,767)	-45.85%
Other Expenses	153,879	142,396	263,674	409,108	290,000	(119,108)	-29.11%
<b>162 - KALB ADMIN</b>	<b>187,384</b>	<b>226,048</b>	<b>192,741</b>	<b>225,393</b>	<b>176,116</b>	<b>(49,277)</b>	<b>-21.86%</b>
<b>Expenses</b>	<b>220,378</b>	<b>246,526</b>	<b>241,212</b>	<b>260,393</b>	<b>211,116</b>	<b>(49,277)</b>	<b>-18.92%</b>
Salaries and Benefits	161,642	166,768	153,073	158,368	151,341	(7,027)	-4.44%
Other Expenses	58,736	79,758	88,139	102,025	59,775	(42,250)	-41.41%
<b>Revenues</b>	<b>32,994</b>	<b>20,478</b>	<b>48,471</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>	<b>0.00%</b>

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>123 - NEIGHBORHD SRVC</b>	<b>174,634</b>	<b>231,122</b>	<b>164,917</b>	<b>299,106</b>	<b>290,854</b>	<b>(8,252)</b>	<b>-2.76%</b>
<b>Expenses</b>	<b>206,634</b>	<b>320,871</b>	<b>391,226</b>	<b>424,106</b>	<b>416,854</b>	<b>(7,252)</b>	<b>-1.71%</b>
Salaries and Benefits	80,153	184,992	248,532	226,306	232,754	6,448	2.85%
Other Expenses	126,481	135,878	142,694	197,800	184,100	(13,700)	-6.93%
<b>Revenues</b>	<b>32,000</b>	<b>89,749</b>	<b>226,310</b>	<b>125,000</b>	<b>126,000</b>	<b>1,000</b>	<b>0.80%</b>
<b>18 - RISK MANAGEMENT</b>	<b>949,838</b>	<b>738,219</b>	<b>1,113,040</b>	<b>1,152,602</b>	<b>1,225,821</b>	<b>73,219</b>	<b>6.35%</b>
<b>Expenses</b>	<b>949,838</b>	<b>738,219</b>	<b>1,113,040</b>	<b>1,152,602</b>	<b>1,225,821</b>	<b>73,219</b>	<b>6.35%</b>
Other Expenses	949,838	738,219	1,113,040	1,152,602	1,225,821	73,219	6.35%
<b>15 - CITY ATTORNEY</b>	<b>305,695</b>	<b>232,056</b>	<b>227,305</b>	<b>340,000</b>	<b>290,000</b>	<b>(50,000)</b>	<b>-14.71%</b>
<b>Expenses</b>	<b>305,695</b>	<b>232,056</b>	<b>227,305</b>	<b>340,000</b>	<b>290,000</b>	<b>(50,000)</b>	<b>-14.71%</b>
Other Expenses	305,695	232,056	227,305	340,000	290,000	(50,000)	-14.71%
<b>80 - NONDEPARTMENT</b>	<b>(14,427,036)</b>	<b>(16,264,447)</b>	<b>(18,424,760)</b>	<b>(18,366,852)</b>	<b>(16,852,336)</b>	<b>1,514,516</b>	<b>-8.25%</b>
<b>Expenses</b>	<b>2,919,474</b>	<b>2,636,039</b>	<b>2,124,425</b>	<b>889,702</b>	<b>2,330,000</b>	<b>1,440,298</b>	<b>161.89%</b>
Salaries and Benefits	2,775,142	1,479,198	1,834,749	21,000	2,185,000	2,164,000	10304.76%
Other Expenses	144,332	1,156,841	289,676	868,702	145,000	(723,702)	-83.31%
<b>Revenues</b>	<b>17,346,510</b>	<b>18,900,487</b>	<b>20,549,185</b>	<b>19,256,554</b>	<b>19,182,336</b>	<b>(74,218)</b>	<b>-0.39%</b>
<b>122 - HUMAN RESOURCES</b>	<b>258,622</b>	<b>489,879</b>	<b>448,715</b>	<b>444,903</b>	<b>447,171</b>	<b>2,268</b>	<b>0.51%</b>
<b>Expenses</b>	<b>258,622</b>	<b>489,879</b>	<b>448,715</b>	<b>444,903</b>	<b>447,171</b>	<b>2,268</b>	<b>0.51%</b>
Salaries and Benefits	139,443	268,228	300,917	283,930	309,351	25,421	8.95%
Citywide Benefits	0	54,689	63,800	8,323	65,000	56,677	680.97%
Other Expenses	119,179	166,962	83,998	152,650	72,820	(79,830)	-52.30%
<b>13 - CITY CLERK</b>	<b>224,949</b>	<b>233,247</b>	<b>209,649</b>	<b>239,711</b>	<b>221,038</b>	<b>(18,673)</b>	<b>-7.79%</b>
<b>Expenses</b>	<b>225,237</b>	<b>261,075</b>	<b>209,910</b>	<b>252,861</b>	<b>239,188</b>	<b>(13,673)</b>	<b>-5.41%</b>
Salaries and Benefits	198,038	185,552	180,289	150,061	179,688	29,627	19.74%
Other Expenses	27,199	75,523	29,621	102,800	59,500	(43,300)	-42.12%
<b>Revenues</b>	<b>288</b>	<b>27,828</b>	<b>261</b>	<b>13,150</b>	<b>18,150</b>	<b>5,000</b>	<b>38.02%</b>
<b>17 - FINANCE</b>	<b>1,092,798</b>	<b>1,060,908</b>	<b>1,044,440</b>	<b>1,004,139</b>	<b>1,096,820</b>	<b>92,681</b>	<b>9.23%</b>
<b>Expenses</b>	<b>1,094,756</b>	<b>1,063,450</b>	<b>1,046,915</b>	<b>1,018,939</b>	<b>1,111,620</b>	<b>92,681</b>	<b>9.10%</b>
Salaries and Benefits	724,284	613,827	729,291	697,489	863,770	166,281	23.84%
Other Expenses	370,472	449,623	317,624	321,450	247,850	(73,600)	-22.90%
<b>Revenues</b>	<b>1,958</b>	<b>2,542</b>	<b>2,475</b>	<b>14,800</b>	<b>14,800</b>	<b>0</b>	<b>0.00%</b>
<b>19 - POLICE</b>	<b>6,437,031</b>	<b>5,901,006</b>	<b>5,900,380</b>	<b>7,595,548</b>	<b>7,782,959</b>	<b>187,411</b>	<b>2.47%</b>

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>Expenses</b>	<b>6,754,971</b>	<b>6,137,881</b>	<b>6,187,757</b>	<b>7,874,648</b>	<b>8,161,559</b>	<b>286,911</b>	<b>3.64%</b>
Salaries and Benefits	6,079,876	5,465,863	5,595,011	6,894,568	7,327,959	433,391	6.29%
Other Expenses	675,095	672,018	592,746	980,080	833,600	(146,480)	-14.95%
<b>Revenues</b>	<b>317,940</b>	<b>236,875</b>	<b>287,377</b>	<b>279,100</b>	<b>378,600</b>	<b>99,500</b>	<b>35.65%</b>
<b>20 - FIRE</b>	<b>3,018,033</b>	<b>2,959,884</b>	<b>2,976,812</b>	<b>3,066,244</b>	<b>3,375,432</b>	<b>309,188</b>	<b>10.08%</b>
<b>General Fund</b>	<b>3,018,034</b>	<b>2,959,884</b>	<b>2,976,812</b>	<b>3,066,244</b>	<b>3,375,432</b>	<b>309,188</b>	<b>10.08%</b>
<b>Expenses</b>	<b>3,610,271</b>	<b>3,349,418</b>	<b>3,176,448</b>	<b>3,323,994</b>	<b>3,633,682</b>	<b>309,688</b>	<b>9.32%</b>
Salaries and Benefits	2,489,425	2,502,469	2,502,454	2,476,599	2,499,185	22,586	0.91%
Other Expenses	1,120,846	846,949	673,994	847,395	1,134,497	287,102	33.88%
<b>Revenues</b>	<b>592,237</b>	<b>389,534</b>	<b>199,636</b>	<b>257,750</b>	<b>258,250</b>	<b>500</b>	<b>0.19%</b>
<b>EMS Fund</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>Expenses</b>	<b>2,496,733</b>	<b>2,436,288</b>	<b>2,370,328</b>	<b>2,226,289</b>	<b>2,612,914</b>	<b>386,625</b>	<b>17.37%</b>
Salaries and Benefits	2,251,285	2,132,450	2,104,078	1,874,353	2,296,104	421,751	22.50%
Other Expenses	245,448	303,838	266,250	351,936	316,810	(35,126)	-9.98%
<b>Revenues</b>	<b>2,496,733</b>	<b>2,436,288</b>	<b>2,370,328</b>	<b>2,226,289</b>	<b>2,612,914</b>	<b>386,625</b>	<b>17.37%</b>
<b>21 - PUBLIC WORKS</b>	<b>1,225,630</b>	<b>1,220,797</b>	<b>1,151,493</b>	<b>1,706,927</b>	<b>1,541,791</b>	<b>(165,136)</b>	<b>-9.67%</b>
<b>Expenses</b>	<b>1,232,602</b>	<b>1,257,191</b>	<b>1,159,561</b>	<b>2,597,104</b>	<b>3,357,019</b>	<b>759,915</b>	<b>29.26%</b>
Salaries and Benefits	461,955	460,057	431,470	1,544,191	1,322,804	(221,387)	-14.34%
Other Expenses	770,646	797,134	728,091	1,052,913	2,034,215	981,302	93.20%
<b>Revenues</b>	<b>6,971</b>	<b>36,394</b>	<b>8,068</b>	<b>890,177</b>	<b>1,815,228</b>	<b>925,051</b>	<b>103.92%</b>
<b>22 - RECREATION</b>	<b>802,060</b>	<b>1,188,675</b>	<b>1,361,530</b>	<b>1,160,273</b>	<b>984,177</b>	<b>(176,096)</b>	<b>-15.18%</b>
<b>Expenses</b>	<b>2,313,438</b>	<b>2,177,732</b>	<b>2,039,803</b>	<b>2,499,103</b>	<b>1,501,857</b>	<b>(997,246)</b>	<b>-39.90%</b>
Salaries and Benefits	1,426,527	1,353,443	1,372,963	1,543,148	1,086,847	(456,301)	-29.57%
Other Expenses	886,912	824,290	666,840	955,955	415,010	(540,945)	-56.59%
<b>Revenues</b>	<b>1,511,378</b>	<b>989,058</b>	<b>678,272</b>	<b>1,338,830</b>	<b>517,680</b>	<b>(821,150)</b>	<b>-61.33%</b>
<b>23 - COMMUNITY DEV</b>	<b>313,853</b>	<b>467,626</b>	<b>894,498</b>	<b>1,245,713</b>	<b>801,973</b>	<b>(443,740)</b>	<b>-35.62%</b>
<b>Expenses</b>	<b>1,222,072</b>	<b>1,219,308</b>	<b>1,488,681</b>	<b>1,956,884</b>	<b>1,482,273</b>	<b>(474,611)</b>	<b>-24.25%</b>
Salaries and Benefits	973,634	932,590	1,148,742	1,301,834	1,153,623	(148,211)	-11.38%
Other Expenses	248,438	286,718	339,939	655,050	328,650	(326,400)	-49.83%
<b>Revenues</b>	<b>908,219</b>	<b>751,682</b>	<b>594,182</b>	<b>711,171</b>	<b>680,300</b>	<b>(30,871)</b>	<b>-4.34%</b>

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>11 - CITY COUNCIL</b>	<b>97,578</b>	<b>77,427</b>	<b>73,751</b>	<b>98,155</b>	<b>86,596</b>	<b>(11,559)</b>	<b>-11.78%</b>
<b>EXPENSES</b>	<b>97,578</b>	<b>77,427</b>	<b>73,751</b>	<b>98,155</b>	<b>86,596</b>	<b>(11,559)</b>	<b>-11.78%</b>
Salaries and Wages	20,800	18,554	19,429	20,400	19,200	(1,200)	-5.88%
Benefits	67,273	47,517	40,534	39,855	40,391	536	1.34%
Insurance	65,325	45,604	38,548	37,896	38,377	481	1.27%
Retirement	510	489	510	494	556	62	12.55%
Taxes	1,438	1,425	1,476	1,465	1,458	(7)	-0.48%
Other Expenses	9,505	11,356	13,789	37,900	27,005	(10,895)	-28.75%
Dues, Memberships, Publications, and Trainings	7,090	9,592	6,339	13,400	5,405	(7,995)	-59.66%
Administrative and Office Expenses	1,208	1,076	490	1,000	1,100	100	10.00%
Professional Services	381	0	0	2,500	0	(2,500)	-100.00%
Misc Expenses	826	688	6,960	21,000	20,500	(500)	-2.38%
<b>14 - CITY TREASURER</b>	<b>80,958</b>	<b>75,118</b>	<b>77,041</b>	<b>77,416</b>	<b>40,255</b>	<b>(37,161)</b>	<b>-48.00%</b>
<b>EXPENSES</b>	<b>80,958</b>	<b>75,118</b>	<b>77,041</b>	<b>77,416</b>	<b>40,255</b>	<b>(37,161)</b>	<b>-48.00%</b>
Salaries and Wages	47,989	44,988	48,940	46,807	25,940	(20,867)	-44.58%
Benefits	32,762	30,086	27,443	26,988	14,215	(12,773)	-47.33%
Insurance	25,275	23,195	20,045	19,967	9,967	(10,001)	-50.09%
Retirement	3,976	3,980	4,348	4,109	2,658	(1,452)	-35.32%
Taxes	3,511	2,910	3,050	2,912	1,591	(1,321)	-45.36%
Other Expenses	208	45	657	3,621	100	(3,521)	-97.24%
Dues, Memberships, Publications, and Trainings	0	0	95	3,000	0	(3,000)	-100.00%
Administrative and Office Expenses	208	45	562	621	100	(521)	-83.90%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>12 - CITY MANAGER</b>	<b>498,254</b>	<b>533,968</b>	<b>634,872</b>	<b>685,542</b>	<b>532,587</b>	<b>(152,955)</b>	<b>-22.31%</b>
<b>EXPENSES</b>	<b>549,375</b>	<b>591,092</b>	<b>670,747</b>	<b>751,542</b>	<b>598,587</b>	<b>(152,955)</b>	<b>-20.35%</b>
Salaries and Wages	378,723	450,624	470,677	511,258	452,196	(59,062)	-11.55%
Benefits	89,544	101,719	110,548	116,519	123,391	6,872	5.90%
Insurance	18,821	14,694	23,166	15,865	29,165	13,300	83.83%
Retirement	46,735	58,959	60,762	69,370	66,284	(3,086)	-4.45%
Taxes	23,988	28,066	26,620	31,284	27,942	(3,342)	-10.68%
Other Expenses	81,108	38,748	89,523	123,765	23,000	(100,765)	-81.42%
Dues, Memberships, Publications, and Trainings	360	4,485	2,937	6,100	3,000	(3,100)	-50.82%
Administrative and Office Expenses	4,559	1,561	3,191	5,500	4,000	(1,500)	-27.27%
Advertising & Promotions	0	4,281	0	4,500	4,500	0	0.00%
Professional Services	66,045	18,469	71,150	80,000	0	(80,000)	-100.00%
Utilities	9,595	9,488	12,231	27,165	11,000	(16,165)	-59.51%
Misc Expenses	550	464	14	500	500	0	0.00%
<b>REVENUES</b>	<b>51,120</b>	<b>57,124</b>	<b>35,875</b>	<b>66,000</b>	<b>66,000</b>	<b>0</b>	<b>0.00%</b>
Current Service Charges	51,120	57,124	35,875	66,000	66,000	0	0.00%
<b>161 - INFORMATION SERVICES</b>	<b>328,331</b>	<b>322,953</b>	<b>450,916</b>	<b>731,382</b>	<b>464,507</b>	<b>(266,875)</b>	<b>-36.49%</b>
<b>EXPENSES</b>	<b>328,331</b>	<b>322,953</b>	<b>450,916</b>	<b>731,382</b>	<b>464,507</b>	<b>(266,875)</b>	<b>-36.49%</b>
Salaries and Wages	121,536	127,546	136,360	124,446	133,879	9,433	7.58%
Benefits	52,916	53,012	50,882	197,828	40,628	(157,200)	-79.46%
Insurance	31,358	30,260	25,999	161,500	18,411	(143,089)	-88.60%
Retirement	12,629	13,411	14,811	6,300	13,594	7,294	115.78%
Taxes	8,929	9,341	10,072	30,028	8,623	(21,405)	-71.28%
Other Expenses	153,879	142,396	263,674	409,108	290,000	(119,108)	-29.11%
Dues, Memberships, Publications, and Trainings	6,449	2,854	2,026	30,070	2,500	(27,570)	-91.69%
Administrative and Office Expenses	135,812	104,662	171,403	161,500	205,500	44,000	27.24%
Professional Services	7,445	13,459	44,686	70,000	52,000	(18,000)	-25.71%
Utilities	0	0	0	9,109	0	(9,109)	-100.00%
Misc Expenses	38	0	0	13,983	0	(13,983)	-100.00%
Equipment	4,135	21,421	45,560	124,446	30,000	(94,446)	-75.89%



	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>162 - CABLE ADMINISTRATION</b>	<b>187,384</b>	<b>226,048</b>	<b>192,741</b>	<b>225,393</b>	<b>176,116</b>	<b>(49,277)</b>	<b>-21.86%</b>
<b>EXPENSES</b>	<b>220,378</b>	<b>246,526</b>	<b>241,212</b>	<b>260,393</b>	<b>211,116</b>	<b>(49,277)</b>	<b>-18.92%</b>
Salaries and Wages	117,240	122,654	108,754	115,560	108,553	(7,007)	-6.06%
Benefits	44,402	44,114	44,319	42,808	42,788	(20)	-0.05%
Insurance	21,993	21,222	21,132	21,111	21,091	(20)	-0.09%
Retirement	13,506	13,742	15,109	14,048	14,048	0	0.00%
Taxes	8,903	9,150	8,078	7,649	7,649	0	0.00%
Other Expenses	58,736	79,758	88,139	102,025	59,775	(42,250)	-41.41%
Dues, Memberships, Publications, and Trainings	4,119	7,957	27,759	19,775	13,925	(5,850)	-29.58%
Administrative and Office Expenses	3,203	3,438	724	3,875	1,150	(2,725)	-70.32%
Advertising & Promotions	6,469	12,399	12,139	27,075	1,500	(25,575)	-94.46%
Professional Services	27,559	44,886	37,587	35,000	32,000	(3,000)	-8.57%
Rental Expense	2,439	2,548	100	6,950	0	(6,950)	-100.00%
Utilities	3,831	3,262	4,769	0	3,800	3,800	
Misc Expenses	82	968	50	250	100	(150)	-60.00%
Equipment	11,035	4,300	5,011	9,100	7,300	(1,800)	-19.78%
<b>REVENUES</b>	<b>32,994</b>	<b>20,478</b>	<b>48,471</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>	<b>0.00%</b>
Current Service Charges	20,797	3,268	33,834	23,000	23,000	0	0.00%
Other Revenue	12,197	17,211	14,636	12,000	12,000	0	0.00%
<b>123 - NEIGHBORHOOD SERVICES</b>	<b>174,634</b>	<b>231,122</b>	<b>164,917</b>	<b>299,106</b>	<b>290,854</b>	<b>(8,252)</b>	<b>-2.76%</b>
<b>EXPENSES</b>	<b>206,634</b>	<b>320,871</b>	<b>391,226</b>	<b>424,106</b>	<b>416,854</b>	<b>(7,252)</b>	<b>-1.71%</b>
Salaries and Wages	67,597	140,134	194,605	157,517	181,860	24,343	15.45%
Benefits	12,555	44,859	53,928	68,789	50,894	(17,895)	-26.01%
Insurance	3,595	24,053	26,235	39,743	26,169	(13,574)	-34.15%
Retirement	5,561	10,123	12,836	17,030	14,966	(2,064)	-12.12%
Taxes	3,399	10,683	14,858	12,017	9,759	(2,258)	-18.79%
Other Expenses	126,481	135,878	142,694	197,800	184,100	(13,700)	-6.93%
Administrative and Office Expenses	78	21	0	800	100	(700)	-87.50%
Advertising & Promotions	8,919	17,307	1,301	9,000	2,000	(7,000)	-77.78%
Supplies	5,760	8,190	3,667	8,000	2,000	(6,000)	-75.00%
Professional Services	71,369	57,884	99,290	130,000	130,000	0	0.00%
Rental Expense	40,355	33,666	38,436	50,000	50,000	0	0.00%
Equipment Purchases	0	18,812	0	0	0	0	
<b>REVENUES</b>	<b>32,000</b>	<b>89,749</b>	<b>226,310</b>	<b>125,000</b>	<b>126,000</b>	<b>1,000</b>	<b>0.80%</b>
Revenues from Other Agencies	32,000	58,326	191,386	100,000	100,000	0	0.00%
Current Service Charges	0	31,423	34,924	25,000	26,000	1,000	4.00%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>18 - RISK MANAGEMENT</b>	<b>949,838</b>	<b>738,219</b>	<b>1,113,040</b>	<b>1,152,602</b>	<b>1,225,821</b>	<b>73,219</b>	<b>6.35%</b>
<b>EXPENSES</b>	<b>949,838</b>	<b>738,219</b>	<b>1,113,040</b>	<b>1,152,602</b>	<b>1,225,821</b>	<b>73,219</b>	<b>6.35%</b>
<b>Other Expenses</b>	949,838	738,219	1,113,040	1,152,602	1,225,821	73,219	6.35%
Dues, Memberships, Publications, and Trainings	0	19,500	0	20,000	0	(20,000)	-100.00%
Administrative and Office Expenses	0	0	14,769	3,000	3,000	0	0.00%
Insurance	949,838	718,719	1,098,272	1,129,602	1,222,821	93,219	8.25%
<b>15 - CITY ATTORNEY</b>	<b>305,695</b>	<b>232,056</b>	<b>227,305</b>	<b>340,000</b>	<b>290,000</b>	<b>(50,000)</b>	<b>-14.71%</b>
<b>EXPENSES</b>	<b>305,695</b>	<b>232,056</b>	<b>227,305</b>	<b>340,000</b>	<b>290,000</b>	<b>(50,000)</b>	<b>-14.71%</b>
<b>Other Expenses</b>	<b>305,695</b>	<b>232,056</b>	<b>227,305</b>	<b>340,000</b>	<b>290,000</b>	<b>(50,000)</b>	<b>-14.71%</b>
Professional Services	305,695	232,056	227,305	340,000	290,000	(50,000)	-14.71%
<b>80 - NON-DEPARTMENTAL</b>	<b>(14,427,036)</b>	<b>(16,264,447)</b>	<b>(18,424,760)</b>	<b>(18,366,852)</b>	<b>(16,852,336)</b>	<b>1,514,516</b>	<b>-8.25%</b>
<b>EXPENSES</b>	<b>2,919,474</b>	<b>2,636,039</b>	<b>2,124,425</b>	<b>889,702</b>	<b>2,330,000</b>	<b>1,440,298</b>	<b>161.89%</b>
<b>Benefits</b>	<b>2,775,142</b>	<b>1,479,198</b>	<b>1,834,749</b>	<b>21,000</b>	<b>2,185,000</b>	<b>2,164,000</b>	<b>10304.76%</b>
Insurance	(63)	19,644	33,745	21,000	35,000	14,000	66.67%
Retirement	2,775,205	1,459,554	1,801,004	0	2,150,000	2,150,000	
<b>Other Expenses</b>	<b>144,332</b>	<b>1,156,841</b>	<b>289,676</b>	<b>868,702</b>	<b>145,000</b>	<b>(723,702)</b>	<b>-83.31%</b>
Dues, Memberships, Publications, and Trainings	11,936	14,549	19,581	16,000	17,000	1,000	6.25%
Administrative and Office Expenses	63,006	162,541	215,585	71,770	67,000	(4,770)	-6.65%
Advertising & Promotions	8,368	5,524	5,000	5,000	5,000	0	0.00%
Professional Services	15,705	8,300	15,292	20,000	15,000	(5,000)	-25.00%
Utilities	38,296	35,138	32,477	37,075	37,000	(75)	-0.20%
Misc Expenses	7,021	21,445	1,740	8,800	4,000	(4,800)	-54.55%
Vehicle/Equipment	0	16,820	0	2,000	0	(2,000)	-100.00%
Transfers Out	0	892,525	0	708,057	0	(708,057)	-100.00%
<b>REVENUES</b>	<b>17,346,510</b>	<b>18,900,487</b>	<b>20,549,185</b>	<b>19,256,554</b>	<b>19,182,336</b>	<b>(74,218)</b>	<b>-0.39%</b>
Property Tax	7,254,857	7,740,253	8,114,776	7,205,901	7,935,000	729,099	10.12%
Sales and Use Taxes	3,798,743	4,501,322	4,212,841	4,330,100	3,262,575	(1,067,525)	-24.65%
Franchise and Other Taxes	4,596,697	4,845,496	4,924,729	4,632,480	4,645,280	12,800	0.28%
Licenses and Permits	2,035	2,234	1,047	1,200	1,200	0	0.00%
Earnings on Investments	277,354	483,174	585,537	300,000	490,000	190,000	63.33%
Revenues from Other Agencies	116,673	140,178	144,520	130,000	130,000	0	0.00%
Current Service Charges	5,958	6,258	7,084	5,000	6,000	1,000	20.00%
Other Revenue	31,308	78,712	105,469	13,410	73,000	59,590	444.37%
Transfers In	1,262,885	1,102,859	2,453,183	2,638,463	2,639,281	818	0.03%
Transfer In from Pension Tax Fund	1,262,885	1,102,859	2,453,183	2,085,020	2,280,281	195,261	9.36%
Transfer In from Other Revenue for Admin Costs				553,443	359,000	(194,443)	-35.13%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>122 - HUMAN RESOURCES</b>	<b>258,622</b>	<b>489,879</b>	<b>448,715</b>	<b>444,903</b>	<b>447,171</b>	<b>2,268</b>	<b>0.51%</b>
<b>EXPENSES</b>	<b>258,622</b>	<b>489,879</b>	<b>448,715</b>	<b>444,903</b>	<b>447,171</b>	<b>2,268</b>	<b>0.51%</b>
<b>Salaries and Wages</b>	<b>102,480</b>	<b>210,633</b>	<b>239,562</b>	<b>225,146</b>	<b>245,517</b>	<b>20,371</b>	<b>9.05%</b>
<b>Benefits</b>	<b>36,963</b>	<b>57,594</b>	<b>61,355</b>	<b>58,784</b>	<b>63,834</b>	<b>5,050</b>	<b>8.59%</b>
Insurance	22,040	27,508	27,468	27,482	27,197	(285)	-1.04%
Retirement	7,198	14,408	17,674	16,432	20,576	4,144	25.22%
Taxes	7,725	15,679	16,214	14,870	16,061	1,191	8.01%
<b>Citywide Benefits</b>	<b>0</b>	<b>54,689</b>	<b>63,800</b>	<b>8,323</b>	<b>65,000</b>	<b>56,677</b>	<b>680.97%</b>
<b>Other Expenses</b>	<b>119,179</b>	<b>166,962</b>	<b>83,998</b>	<b>152,650</b>	<b>72,820</b>	<b>(79,830)</b>	<b>-52.30%</b>
Dues, Memberships, Publications, and Trainings	1,367	4,023	10,251	8,500	8,100	(400)	-4.71%
Administrative and Office Expenses	9,491	9,137	23,555	12,100	18,220	6,120	50.58%
Advertising & Promotions	975	1,013	237	1,000	1,000	0	0.00%
Professional Services	106,182	152,466	49,438	130,550	45,000	(85,550)	-65.53%
Misc Expenses	1,164	324	517	500	500	0	0.00%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>13 - CITY CLERK</b>	<b>224,949</b>	<b>233,247</b>	<b>209,649</b>	<b>239,711</b>	<b>221,038</b>	<b>(18,673)</b>	<b>-7.79%</b>
<b>131 - City Clerk - Administration</b>	<b>219,907</b>	<b>193,573</b>	<b>209,287</b>	<b>181,611</b>	<b>198,838</b>	<b>17,227</b>	<b>9.49%</b>
<b>EXPENSES</b>	<b>220,145</b>	<b>201,650</b>	<b>209,548</b>	<b>184,761</b>	<b>201,988</b>	<b>17,227</b>	<b>9.32%</b>
Salaries and Wages	159,246	136,610	129,786	105,558	128,808	23,250	22.03%
Benefits	38,792	48,941	50,502	44,503	50,880	6,377	14.33%
Insurance	12,591	26,322	26,303	26,007	26,146	139	0.53%
Retirement	16,249	12,796	13,859	10,489	15,019	4,530	43.19%
Taxes	9,952	9,824	10,341	8,007	9,715	1,708	21.33%
Other Expenses	22,107	16,098	29,260	34,700	22,300	(12,400)	-35.73%
Dues, Memberships, Publications, and Trainings	4,765	5,159	6,312	11,600	5,800	(5,800)	-50.00%
Administrative and Office Expenses	1,714	1,678	519	2,300	500	(1,800)	-78.26%
Advertising & Promotions	580	455	151	1,000	500	(500)	-50.00%
Professional Services	15,048	8,356	22,278	18,800	15,000	(3,800)	-20.21%
Misc Expenses	0	450	0	1,000	500	(500)	-50.00%
<b>REVENUES</b>	<b>238</b>	<b>8,077</b>	<b>261</b>	<b>3,150</b>	<b>3,150</b>	<b>0</b>	<b>0.00%</b>
Current Service Charges	238	8,077	261	3,150	3,150	0	0.00%
<b>132 - City Clerk - Elections</b>	<b>5,042</b>	<b>39,674</b>	<b>361</b>	<b>58,100</b>	<b>22,200</b>	<b>(35,900)</b>	<b>-61.79%</b>
<b>EXPENSES</b>	<b>5,092</b>	<b>59,425</b>	<b>361</b>	<b>68,100</b>	<b>37,200</b>	<b>(30,900)</b>	<b>-45.37%</b>
Other Expenses	5,092	59,425	361	68,100	37,200	(30,900)	-45.37%
Dues, Memberships, Publications, and Trainings	1,081	0	440	1,300	600	(700)	-53.85%
Administrative and Office Expenses	0	51,779	(100)	55,100	25,100	(30,000)	-54.45%
Professional Services	4,012	7,646	0	11,500	11,500	0	0.00%
Misc Expenses	0	0	22	200	0	(200)	-100.00%
<b>REVENUES</b>	<b>50</b>	<b>19,751</b>	<b>0</b>	<b>10,000</b>	<b>15,000</b>	<b>5,000</b>	<b>50.00%</b>
Current Service Charges	50	19,751	0	10,000	15,000	5,000	50.00%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>17 - FINANCE &amp; ADMINISTRATIVE SVCS</b>	<b>1,092,798</b>	<b>1,060,908</b>	<b>1,044,440</b>	<b>1,004,139</b>	<b>1,096,820</b>	<b>92,681</b>	<b>9.23%</b>
<b>EXPENSES</b>	<b>1,094,756</b>	<b>1,063,450</b>	<b>1,046,915</b>	<b>1,018,939</b>	<b>1,111,620</b>	<b>92,681</b>	<b>9.10%</b>
Salaries and Wages	524,771	453,962	564,854	535,030	659,109	124,079	23.19%
<b>Benefits</b>	<b>199,513</b>	<b>159,865</b>	<b>164,437</b>	<b>162,459</b>	<b>204,661</b>	<b>42,202</b>	<b>25.98%</b>
Insurance	119,954	95,979	88,209	89,066	106,977	17,911	20.11%
Retirement	42,352	29,652	35,813	35,857	50,294	14,437	40.26%
Taxes	37,208	34,234	40,415	37,536	47,390	9,854	26.25%
<b>Other Expenses</b>	<b>370,472</b>	<b>449,623</b>	<b>317,624</b>	<b>321,450</b>	<b>247,850</b>	<b>(73,600)</b>	<b>-22.90%</b>
Dues, Memberships, Publications, and Trainings	12,500	17,272	26,949	10,500	3,000	(7,500)	-71.43%
Administrative and Office Expenses	35,356	43,760	31,684	35,500	31,100	(4,400)	-12.39%
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	288,659	356,137	223,594	240,000	180,000	(60,000)	-25.00%
Rental Expense	6,622	5,974	5,994	6,000	6,000	0	0.00%
Utilities	26,233	25,202	29,403	27,450	27,250	(200)	-0.73%
Misc Expenses	1,102	710	0	500	500	0	0.00%
Equipment	0	567	0	1,500	0	(1,500)	-100.00%
<b>REVENUES</b>	<b>1,958</b>	<b>2,542</b>	<b>2,475</b>	<b>14,800</b>	<b>14,800</b>	<b>0</b>	<b>0.00%</b>
Current Service Charges	1,958	2,542	2,475	14,800	14,800	0	0.00%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>19 - POLICE</b>	<b>6,437,031</b>	<b>5,901,006</b>	<b>5,900,380</b>	<b>7,595,548</b>	<b>7,782,959</b>	<b>187,411</b>	<b>2.47%</b>
<b>191 - POLICE/ADMINISTRATION</b>	<b>1,395,845</b>	<b>913,489</b>	<b>915,133</b>	<b>1,228,994</b>	<b>942,364</b>	<b>(286,629)</b>	<b>-23.32%</b>
<b>EXPENSES</b>	<b>1,692,286</b>	<b>1,150,364</b>	<b>1,202,510</b>	<b>1,508,094</b>	<b>1,320,964</b>	<b>(187,129)</b>	<b>-12.41%</b>
<b>Salaries and Wages</b>	<b>948,530</b>	<b>669,396</b>	<b>626,163</b>	<b>785,668</b>	<b>668,273</b>	<b>(117,395)</b>	<b>-14.94%</b>
<b>Benefits</b>	<b>274,188</b>	<b>86,120</b>	<b>199,516</b>	<b>202,224</b>	<b>222,491</b>	<b>20,268</b>	<b>10.02%</b>
Insurance	113,308	84,851	78,441	80,188	82,608	2,421	3.02%
Retirement	146,209	(9,456)	111,575	111,274	129,332	18,058	16.23%
Taxes	14,672	10,726	9,500	10,762	10,551	(211)	-1.96%
<b>Other Expenses</b>	<b>469,567</b>	<b>394,847</b>	<b>376,831</b>	<b>520,202</b>	<b>430,200</b>	<b>(90,002)</b>	<b>-17.30%</b>
Dues, Memberships, Publications, and Trainings	77,600	100,008	103,387	148,000	152,000	4,000	2.70%
Administrative and Office Expenses	98,617	44,297	32,016	56,500	51,500	(5,000)	-8.85%
Supplies	69,019	56,752	41,681	4,500	4,800	300	6.67%
Professional Services	95,188	118,390	114,745	158,802	125,500	(33,302)	-20.97%
Rental Expense	0	0	0	1,000	1,000	0	0.00%
Utilities	78,444	43,199	52,212	46,200	46,200	0	0.00%
Safety Supplies	32,431	23,704	33,711	39,200	29,200	(10,000)	-25.51%
Equipment	16,441	8,124	(920)	66,000	20,000	(46,000)	-69.70%
Misc Expenses	1,828	373	0	0	0	0	
<b>REVENUES</b>	<b>296,440</b>	<b>236,875</b>	<b>287,377</b>	<b>279,100</b>	<b>378,600</b>	<b>99,500</b>	<b>35.65%</b>
Licenses and Permits	2,750	2,250	2,000	3,000	3,000	0	0.00%
Fines and Forfeitures	189,426	203,199	161,115	270,000	270,000	0	0.00%
Revenues from Other Agencies	5,755	29,541	24,342	5,000	5,000	0	0.00%
Current Service Charges	97,289	0	98,940	500	100,500	100,000	20000.00%
Other Revenue	1,221	1,886	980	600	100	(500)	-83.33%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>192 - POLICE/OPERATIONS</b>	<b>4,085,158</b>	<b>3,998,268</b>	<b>4,071,002</b>	<b>5,111,361</b>	<b>5,286,102</b>	<b>174,741</b>	<b>3.42%</b>
<b>EXPENSES</b>	<b>4,106,658</b>	<b>3,998,268</b>	<b>4,071,002</b>	<b>5,111,361</b>	<b>5,286,102</b>	<b>174,741</b>	<b>3.42%</b>
Salaries and Wages	3,094,131	2,946,620	3,083,005	3,804,188	3,880,209	76,021	2.00%
Benefits	812,686	786,297	772,897	857,295	1,019,093	161,798	18.87%
Insurance	368,753	339,090	284,119	323,327	389,788	66,461	20.56%
Retirement	394,972	403,700	443,120	479,426	572,798	93,372	19.48%
Taxes	48,961	43,507	45,657	54,542	56,507	1,965	3.60%
Other Expenses	199,840	265,351	215,100	449,878	386,800	(63,078)	-14.02%
Dues, Memberships, Publications, and Trainings	(549)	0	695	0	0	0	
Supplies	202	0	4,197	67,500	27,600	(39,900)	-59.11%
Professional Services	96,815	175,026	126,916	252,328	247,000	(5,328)	-2.11%
Rental Expense	34,166	22,714	17,201	37,850	30,000	(7,850)	-20.74%
Utilities	2,541	2,373	2,706	2,200	2,200	0	0.00%
Equipment	0	15,539	602	0	0	0	
Vehicle/Equipment Maintenance	66,665	49,698	62,783	90,000	80,000	(10,000)	-11.11%
<b>REVENUES</b>	<b>21,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Current Service Charges	21,500	0	0	0	0	0	
<b>193 - POLICE/SUPPORT SERVICES</b>	<b>956,027</b>	<b>989,250</b>	<b>914,246</b>	<b>1,255,194</b>	<b>1,554,493</b>	<b>299,300</b>	<b>23.84%</b>
<b>EXPENSES</b>	<b>956,027</b>	<b>989,250</b>	<b>914,246</b>	<b>1,255,194</b>	<b>1,554,493</b>	<b>299,300</b>	<b>23.84%</b>
Salaries and Wages	759,325	769,206	715,778	1,021,387	1,165,303	143,916	14.09%
Benefits	191,014	208,224	197,653	223,807	372,590	148,784	66.48%
Insurance	91,040	101,318	92,412	95,781	207,974	112,193	117.13%
Retirement	42,726	48,563	50,568	63,043	87,701	24,658	39.11%
Taxes	57,249	58,344	54,673	64,982	76,915	11,933	18.36%
Other Expenses	5,688	11,819	814	10,000	16,600	6,600	66.00%
Supplies	0	0	345	3,000	9,600	6,600	220.00%
Rental Expense	5,688	11,819	469	7,000	7,000	0	0.00%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>20 - FIRE</b>	2,211,622	2,450,163	2,558,020	2,521,279	2,480,040	(41,239)	-1.64%
<b>0001 - GENERAL FUND</b>	1,405,212	1,940,441	2,139,228	1,976,314	1,584,648	(391,666)	-19.82%
Transfer to EMS	806,411	509,721	418,792	544,965	895,392	350,427	64.30%
All Other Expenses	1,997,449	2,329,976	2,338,864	2,234,064	1,842,898	(391,166)	-17.51%
Revenue	592,237	389,534	199,636	257,750	258,250	500	0.19%
<b>1002 - EMS FUND</b>	806,411	509,721	418,792	544,965	895,392	350,427	64.30%
Expenses	2,496,733	2,436,288	2,370,328	2,226,289	2,612,914	386,625	17.37%
Transfer from GF	806,411	509,721	418,792	544,965	895,392	350,427	64.30%
All Other Revenue	1,690,322	1,926,567	1,951,536	1,681,324	1,717,522	36,198	2.15%
<b>0001 - General Fund</b>	3,018,034	2,959,884	2,976,812	3,066,244	3,375,432	309,188	10.08%
Transfer to EMS	806,411	509,721	418,792	544,965	895,392	350,427	64.30%
All Other	1,405,212	1,940,441	2,139,228	1,976,314	1,584,648	(391,666)	-19.82%
<b>201 - FIRE ADMINISTRATION</b>	(434,256)	(296,285)	(82,338)	(93,509)	(95,177)	(1,668)	1.78%
<b>EXPENSES</b>	<b>157,982</b>	<b>93,249</b>	<b>117,298</b>	<b>164,241</b>	<b>163,073</b>	<b>(1,168)</b>	<b>-0.71%</b>
<b>Salaries and Wages</b>	<b>80,555</b>	<b>102,084</b>	<b>66,415</b>	<b>94,000</b>	<b>90,976</b>	<b>(3,024)</b>	<b>-3.22%</b>
<b>Benefits</b>	<b>2,290</b>	<b>(99,663)</b>	<b>5,081</b>	<b>7,191</b>	<b>39,897</b>	<b>32,706</b>	<b>454.82%</b>
Insurance	0	0	0	0	26,074	26,074	
Retirement	0	(107,472)	0	0	6,957	6,957	
Taxes	2,290	7,809	5,081	7,191	6,866	(325)	-4.52%
<b>Other Expenses</b>	<b>75,136</b>	<b>90,828</b>	<b>45,803</b>	<b>63,050</b>	<b>32,200</b>	<b>(30,850)</b>	<b>-48.93%</b>
Dues, Memberships, Publications, and Trainings	0	0	11,387	0	2,000	2,000	
Administrative and Office Expenses	16,986	19,669	21,145	13,450	10,600	(2,850)	-21.19%
Advertising & Promotions	840	466	639	600	600	0	0.00%
Supplies	0	0	1,991	2,000	2,000	0	0.00%
Professional Services	52,226	65,109	9,713	45,000	15,000	(30,000)	-66.67%
Utilities	585	915	928	0	0	0	
Equipment	4,499	4,669	0	2,000	2,000	0	0.00%
<b>REVENUES</b>	<b>592,237</b>	<b>389,534</b>	<b>199,636</b>	<b>257,750</b>	<b>258,250</b>	<b>500</b>	<b>0.19%</b>
Licenses and Permits	34,887	40,893	30,050	31,500	31,000	(500)	-1.59%
Revenues from Other Agencies	74,964	7,000	0	0	0	0	
Current Service Charges	176,823	162,334	166,013	166,100	167,100	1,000	0.60%
Other Revenue	305,563	179,307	3,573	60,150	60,150	0	0.00%



	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>202 - FIRE/SUPPRESSION</b>	<b>2,645,878</b>	<b>2,746,448</b>	<b>2,640,358</b>	<b>2,614,788</b>	<b>2,575,217</b>	<b>(39,571)</b>	<b>-1.51%</b>
<b>EXPENSES</b>	<b>2,645,878</b>	<b>2,746,448</b>	<b>2,640,358</b>	<b>2,614,788</b>	<b>2,575,217</b>	<b>(39,571)</b>	<b>-1.51%</b>
<b>Salaries and Wages</b>	<b>1,916,149</b>	<b>2,028,033</b>	<b>1,950,770</b>	<b>1,863,958</b>	<b>1,866,463</b>	<b>2,505</b>	<b>0.13%</b>
<b>Benefits</b>	<b>490,431</b>	<b>472,016</b>	<b>480,188</b>	<b>511,450</b>	<b>501,849</b>	<b>(9,601)</b>	<b>-1.88%</b>
Insurance	198,559	193,056	192,119	194,931	206,948	12,017	6.16%
Retirement	264,290	249,936	260,127	291,328	273,553	(17,775)	-6.10%
Taxes	27,581	29,024	27,943	25,191	21,348	(3,843)	-15.25%
<b>Other Expenses</b>	<b>239,298</b>	<b>246,400</b>	<b>209,400</b>	<b>239,380</b>	<b>206,905</b>	<b>(32,475)</b>	<b>-13.57%</b>
Dues, Memberships, Publications, and Trainings	11,808	16,290	16,554	24,700	19,700	(5,000)	-20.24%
Administrative and Office Expenses	6,572	10,939	11,556	12,800	9,675	(3,125)	-24.41%
Supplies	25,956	41,445	23,531	38,600	31,000	(7,600)	-19.69%
Professional Services	15,968	4,382	8,857	12,200	4,000	(8,200)	-67.21%
Rental Expense	8,969	8,470	8,168	8,480	8,480	0	0.00%
Utilities	37,237	35,401	51,880	46,400	46,400	0	0.00%
Misc Expenses	15,490	9,137	7,797	26,800	6,400	(20,400)	-76.12%
Equipment	69,269	59,641	13,412	21,000	20,000	(1,000)	-4.76%
Vehicle/Equipment Maintenance	48,031	60,695	67,644	48,400	61,250	12,850	26.55%
<b>203 - FIRE/EMS</b>	<b>806,411</b>	<b>509,721</b>	<b>418,792</b>	<b>544,965</b>	<b>895,392</b>	<b>350,427</b>	<b>64.30%</b>
<b>EXPENSES</b>	<b>806,411</b>	<b>509,721</b>	<b>418,792</b>	<b>544,965</b>	<b>895,392</b>	<b>350,427</b>	<b>64.30%</b>
<b>Other Expenses</b>	<b>806,411</b>	<b>509,721</b>	<b>418,792</b>	<b>544,965</b>	<b>895,392</b>	<b>350,427</b>	<b>64.30%</b>
Transfer to EMS	806,411	509,721	418,792	544,965	895,392	350,427	64.30%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>1002 - EMS Fund</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Transfer from GF	806,411	509,721	418,792	544,965	895,150	350,185	64.26%
<b>201 - FIRE ADMINISTRATION</b>	<b>(1,396,469)</b>	<b>(1,806,102)</b>	<b>(1,751,525)</b>	<b>(1,485,806)</b>	<b>(1,532,500)</b>	<b>(46,694)</b>	<b>3.14%</b>
<b>EXPENSES</b>	<b>13,455</b>	<b>13,917</b>	<b>21,918</b>	<b>17,426</b>	<b>15,500</b>	<b>(1,926)</b>	<b>-11.05%</b>
<b>Other Expenses</b>	<b>13,455</b>	<b>13,917</b>	<b>21,918</b>	<b>17,426</b>	<b>15,500</b>	<b>(1,926)</b>	<b>-11.05%</b>
Administrative and Office Expenses	13,455	13,917	21,918	17,426	15,500	(1,926)	-11.05%
<b>REVENUES</b>	<b>1,409,924</b>	<b>1,820,019</b>	<b>1,773,444</b>	<b>1,503,232</b>	<b>1,548,000</b>	<b>44,768</b>	<b>2.98%</b>
EMS Property Tax	813,754	850,090	867,650	785,000	830,000	45,000	5.73%
EMS Revenues from Other Agencies	63,877	0	0	0	0	0	
EMS Grants	0	0	7,250	0	0	0	
EMS Current Service Charges	532,293	969,929	898,543	718,232	718,000	(232)	-0.03%
<b>203 - FIRE/EMS</b>	<b>1,396,469</b>	<b>1,806,102</b>	<b>1,751,526</b>	<b>1,485,806</b>	<b>1,532,500</b>	<b>46,694</b>	<b>3.14%</b>
<b>EXPENSES</b>	<b>2,483,278</b>	<b>2,422,371</b>	<b>2,348,410</b>	<b>2,208,863</b>	<b>2,597,414</b>	<b>388,551</b>	<b>17.59%</b>
<b>Salaries and Wages</b>	<b>1,802,530</b>	<b>1,684,241</b>	<b>1,673,785</b>	<b>1,437,043</b>	<b>1,826,744</b>	<b>389,701</b>	<b>27.12%</b>
<b>Benefits</b>	<b>448,755</b>	<b>448,209</b>	<b>430,293</b>	<b>437,310</b>	<b>469,360</b>	<b>32,050</b>	<b>7.33%</b>
Insurance	187,747	206,774	195,311	207,918	211,105	3,187	1.53%
Retirement	235,265	217,206	210,952	210,102	238,425	28,323	13.48%
Taxes	25,743	24,229	24,030	19,290	19,830	540	2.80%
<b>Other Expenses</b>	<b>231,993</b>	<b>289,921</b>	<b>244,332</b>	<b>334,510</b>	<b>301,310</b>	<b>(33,200)</b>	<b>-9.92%</b>
Dues, Memberships, Publications, and Trainings	13,546	13,061	4,106	16,150	13,550	(2,600)	-16.10%
Administrative and Office Expenses	37,198	43,493	9,992	42,800	42,500	(300)	-0.70%
Supplies	38,905	41,031	46,720	46,600	44,500	(2,100)	-4.51%
Professional Services	61,643	100,766	98,495	115,460	107,460	(8,000)	-6.93%
Rental Expense	0	0	0	0	0	0	
Utilities	36,457	35,273	31,721	34,000	33,100	(900)	-2.65%
Misc Expenses	0	0	0	0	0	0	
Equipment	26,092	7,550	29,505	38,000	24,000	(14,000)	-36.84%
Vehicle/Equipment Maintenance	18,152	48,746	23,793	41,500	36,200	(5,300)	-12.77%
<b>REVENUES</b>	<b>1,086,809</b>	<b>616,269</b>	<b>596,884</b>	<b>723,057</b>	<b>1,064,914</b>	<b>341,857</b>	<b>47.28%</b>
Transfer In from Pension Tax Fund	280,398	106,548	178,092	178,092	169,764	(8,328)	-4.68%
Transfer In from GF	806,411	509,721	418,792	544,965	895,150	350,185	64.26%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>21 - PUBLIC WORKS</b>	<b>1,225,630</b>	<b>1,220,797</b>	<b>1,151,493</b>	<b>1,706,927</b>	<b>1,541,791</b>	<b>(165,136)</b>	<b>-9.67%</b>
<b>211 - PUBLIC WORKS/ADMINISTRATION</b>	<b>337,413</b>	<b>326,638</b>	<b>356,320</b>	<b>635,694</b>	<b>460,495</b>	<b>(175,199)</b>	<b>-27.56%</b>
<b>EXPENSES</b>	<b>344,373</b>	<b>339,803</b>	<b>364,389</b>	<b>660,695</b>	<b>460,495</b>	<b>(200,200)</b>	<b>-30.30%</b>
Salaries and Wages	125,727	125,439	133,808	301,118	68,584	(232,534)	-77.22%
Benefits	34,836	36,185	30,079	87,111	18,111	(69,000)	-79.21%
Insurance	17,421	18,616	13,101	45,737	7,147	(38,590)	-84.37%
Retirement	8,404	8,163	7,244	19,931	6,279	(13,652)	-68.50%
Taxes	9,011	9,406	9,734	21,443	4,685	(16,758)	-78.15%
Other Expenses	183,810	178,179	200,501	272,466	373,800	101,334	37.19%
Dues, Memberships, Publications, and Trainings	16,913	26,343	21,313	85,450	55,000	(30,450)	-35.63%
Administrative and Office Expenses	14,543	7,669	9,709	14,950	14,600	(350)	-2.34%
Supplies	0	0	9,093	0	0	0	
Professional Services	10,848	4,873	19,921	19,200	10,000	(9,200)	-47.92%
Rental Expense	112,920	117,505	118,094	130,000	260,000	130,000	100.00%
Utilities	28,586	21,589	22,230	22,866	34,000	11,134	48.69%
Misc Expenses	0	200	142	0	200	200	
<b>REVENUES</b>	<b>6,960</b>	<b>13,164</b>	<b>8,068</b>	<b>25,001</b>	<b>0</b>	<b>(25,001)</b>	<b>-100.00%</b>
Current Service Charges	6,960	13,164	5,053	0	0	0	
Other Revenue	0	0	3,015	0	0	0	
Transfers In	0	0	0	25,001	0	(25,001)	-100.00%
<b>2121 - PW / MAINT / BLDG &amp; FACILITIES</b>	<b>506,932</b>	<b>489,756</b>	<b>472,259</b>	<b>686,684</b>	<b>615,097</b>	<b>(71,587)</b>	<b>-10.42%</b>
<b>EXPENSES</b>	<b>506,944</b>	<b>489,756</b>	<b>472,259</b>	<b>686,684</b>	<b>615,097</b>	<b>(71,587)</b>	<b>-10.42%</b>
Salaries and Wages	116,936	102,962	81,712	175,635	124,877	(50,758)	-28.90%
Benefits	45,779	41,260	29,254	20,353	46,555	26,202	128.73%
Insurance	28,605	26,048	17,195	25,403	24,291	(1,112)	-4.38%
Retirement	8,374	7,489	5,998	7,011	10,517	3,506	50.01%
Taxes	8,800	7,723	6,060	12,082	11,747	(335)	-2.77%
Other Expenses	344,229	345,534	361,294	490,695	443,665	(47,030)	-9.58%
Dues, Memberships, Publications, and Trainings	32	0	51	0	0	0	
Administrative and Office Expenses	2,354	2,376	31	2,060	1,000	(1,060)	-51.46%
Supplies	54,777	47,865	48,616	106,150	75,750	(30,400)	-28.64%
Professional Services	263,275	261,527	270,098	322,160	328,340	6,180	1.92%
Rental Expense	0	2,237	0	5,150	4,000	(1,150)	-22.33%
Utilities	1,930	2,542	30,537	2,000	5,000	3,000	150.00%
Equipment	0	19,846	0	38,300	15,000	(23,300)	-60.84%
Vehicle/Equipment Maintenance	21,861	9,142	11,960	14,875	14,575	(300)	-2.02%
<b>REVENUES</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Other Revenue	11	0	0	0	0	0	

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>2122 - PW / MAINT / PARKS</b>	<b>259,342</b>	<b>276,633</b>	<b>191,890</b>	<b>255,790</b>	<b>286,278</b>	<b>30,488</b>	<b>11.92%</b>
<b>EXPENSES</b>	<b>259,342</b>	<b>299,863</b>	<b>191,890</b>	<b>428,932</b>	<b>672,410</b>	<b>243,479</b>	<b>56.76%</b>
Salaries and Wages	51,716	57,749	62,290	174,127	145,470	(28,657)	-16.46%
Benefits	17,082	21,679	25,217	29,342	48,940	19,598	66.79%
Insurance	9,045	12,697	15,525	29,333	25,578	(3,755)	-12.80%
Retirement	4,240	4,680	5,137	12,137	12,632	495	4.08%
Taxes	3,797	4,302	4,556	12,015	10,730	(1,285)	-10.69%
Other Expenses	190,545	220,435	104,382	225,462	478,000	252,538	112.01%
Dues, Memberships, Publications, and Trainings	0	0	0	0	57,000	57,000	
Administrative and Office Expenses	47,590	33,014	29,751	10,300	0	(10,300)	-100.00%
Supplies	60,533	76,600	16,906	88,600	40,000	(48,600)	-54.85%
Professional Services	50,620	79,200	30,254	95,525	320,000	224,475	234.99%
Rental Expense	7,840	7,842	755	1,030	3,000	1,970	191.26%
Utilities	15,677	15,132	13,865	14,557	42,000	27,443	188.52%
Vehicle/Equipment Maintenance	8,285	8,646	12,851	15,450	16,000	550	3.56%
<b>REVENUES</b>	<b>0</b>	<b>23,230</b>	<b>0</b>	<b>173,142</b>	<b>386,132</b>	<b>212,990</b>	<b>123.02%</b>
Other Revenue	0	23,230	0	0	0	0	
Transfers In	0	0	0	173,142	386,132	212,990	123.02%
LLAD 1988-1	0	0	0	0	265,132	265,132	
Measure R - Playfields	0	0	0	0	25,000	25,000	
Measure M - Parks and Open Space	0	0	0	0	96,000	96,000	
<b>2124 - PW / MAINT / PUBLIC RIGHT OF WAY</b>	<b>119,104</b>	<b>127,002</b>	<b>128,700</b>	<b>89,282</b>	<b>179,921</b>	<b>90,639</b>	<b>101.52%</b>
<b>EXPENSES</b>	<b>119,104</b>	<b>127,002</b>	<b>128,700</b>	<b>308,444</b>	<b>720,136</b>	<b>411,693</b>	<b>133.47%</b>
Salaries and Wages	51,692	55,762	50,178	217,941	220,692	2,751	1.26%
Benefits	18,188	19,021	17,907	35,362	70,694	35,332	99.91%
Insurance	10,324	10,503	10,514	21,117	36,536	15,419	73.02%
Retirement	4,083	4,436	3,755	23,345	17,704	(5,641)	-24.16%
Taxes	3,781	4,083	3,639	15,043	16,454	1,411	9.38%
Other Expenses	49,224	52,219	60,615	55,140	428,750	373,610	677.57%
Dues, Memberships, Publications, and Trainings	0	0	0	0	3,000	3,000	
Supplies	708	152	3,759	5,150	43,000	37,850	734.95%
Professional Services	0	0	0	16,000	198,000	182,000	1137.50%
Utilities	48,516	52,066	56,856	33,990	145,750	111,760	328.80%
Vehicle/Equipment Maintenance	0	0	0	0	15,000	15,000	
Debt Service	0	0	0	0	24,000	24,000	
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>219,162</b>	<b>540,215</b>	<b>321,053</b>	<b>146.49%</b>
Transfers In	0	0	0	219,162	540,215	321,053	146.49%
Measure F Street & Storm Drain	0	0	0	0	121,215	121,215	

	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Estimated</b>	<b>2021 Adopted Budget</b>	<b>2021 City Manager Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
HUTA Gas Tax	0	0	0	0	394,000	394,000	
LLAD 1988-1	0	0	0	0	25,000	25,000	

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>2125 - PW / MAINT / STREET TREES</b>	<b>2,839</b>	<b>767</b>	<b>2,323</b>	<b>39,478</b>	<b>0</b>	<b>(39,478)</b>	<b>-100.00%</b>
<b>EXPENSES</b>	<b>2,839</b>	<b>767</b>	<b>2,323</b>	<b>142,455</b>	<b>275,868</b>	<b>133,414</b>	<b>93.65%</b>
Salaries and Wages	0	0	754	124,101	97,309	(26,792)	-21.59%
Benefits	0	0	270	9,203	28,559	19,356	210.31%
Insurance	0	0	126	14,070	10,611	(3,459)	-24.58%
Retirement	0	0	76	11,216	10,744	(472)	-4.21%
Taxes	0	0	68	8,060	7,204	(856)	-10.62%
Other Expenses	2,839	767	1,298	9,150	150,000	140,850	1539.34%
Dues, Memberships, Publications, and Trainings	358	530	834	1,545	500	(1,045)	-67.64%
Administrative and Office Expenses	64	0	0	2,575	0	(2,575)	-100.00%
Supplies	566	237	464	1,030	2,500	1,470	142.72%
Professional Services	1,850	0	0	4,000	147,000	143,000	3575.00%
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,977</b>	<b>275,868</b>	<b>172,891</b>	<b>167.89%</b>
Other Revenue	0	0	0	0	0	0	
Transfers In	0	0	0	102,977	275,868	172,891	167.89%
LLAD 1988-1	0	0	0	0	75,868	75,868	
Measure M - Parks and Open Space	0	0	0	0	200,000	200,000	
<b>2127 - PW / MAINT / CREEKS &amp; OS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160,000</b>	<b>160,000</b>	
Other Expenses	0	0	0	0	160,000	160,000	
Administrative and Office Expenses					10,000	10,000	
Supplies					5,000	5,000	
Professional Services					145,000	145,000	
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160,000</b>	<b>160,000</b>	
Transfers In	0	0	0	0	160,000	160,000	
Measure R - Creeks					50,000		
Measure R - Open Space					100,000		
Measure M - Parks and Open Space					10,000		
<b>215 - PW / STORM DRAIN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>369,896</b>	<b>453,013</b>	<b>83,117</b>	<b>22.47%</b>
Salaries and Wages	0	0	0	279,382	343,366	63,984	22.90%
400002 - SALARIES & WAGES/Salary&Wage:	0	0	0	279,382	343,366	63,984	22.90%
Benefits	0	0	0	90,514	109,647	19,133	21.14%
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>369,896</b>	<b>453,013</b>	<b>83,117</b>	<b>22.47%</b>
Transfers In	0	0	0	369,896	453,013	83,117	22.47%
Measure F Street & Storm Drain					121,220		
NPDES Storm Drain Fee					331,793		

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>22 - RECREATION</b>	<b>802,060</b>	<b>1,196,983</b>	<b>1,355,186</b>	<b>1,162,103</b>	<b>1,100,607</b>	<b>(61,496)</b>	<b>-5.29%</b>
<b>221 - REC &amp; COMMUNITY SVCS ADMIN DIV</b>	<b>379,232</b>	<b>402,550</b>	<b>401,545</b>	<b>450,466</b>	<b>353,257</b>	<b>(97,209)</b>	<b>-21.58%</b>
<b>EXPENSES</b>	<b>387,400</b>	<b>410,371</b>	<b>420,451</b>	<b>468,716</b>	<b>371,507</b>	<b>(97,209)</b>	<b>-20.74%</b>
Salaries and Wages	221,278	238,362	252,853	263,883	191,165	(72,718)	-27.56%
Benefits	62,974	67,795	74,033	81,803	61,832	(19,971)	-24.41%
Insurance	25,592	28,696	29,812	38,096	25,605	(12,491)	-32.79%
Retirement	23,175	24,255	29,360	29,679	25,666	(4,013)	-13.52%
Taxes	14,207	14,844	14,861	14,028	10,561	(3,467)	-24.71%
Other Expenses	103,148	104,215	93,566	123,030	118,510	(4,520)	-3.67%
Dues, Memberships, Publications, and Trainings	5,668	6,800	2,659	9,000	5,000	(4,000)	-44.44%
Administrative and Office Expenses	55,474	57,320	64,247	84,150	83,650	(500)	-0.59%
Advertising & Promotions	0	0	0	0	0	0	
Supplies	3,210	1,104	1,678	2,000	500	(1,500)	-75.00%
Professional Services	6,574	6,671	9,652	10,200	11,400	1,200	11.76%
Rental Expense	8,125	9,000	8,250	9,000	9,000	0	0.00%
Equipment	2,192	0	0	0	0	0	
Utilities	21,906	23,320	7,080	8,680	8,960	280	3.23%
<b>REVENUES</b>	<b>8,168</b>	<b>16,130</b>	<b>12,562</b>	<b>20,080</b>	<b>134,680</b>	<b>114,600</b>	<b>570.72%</b>
Current Service Charges	0	0	0	0	117,000	117,000	
Other Revenue	8,168	16,130	12,562	20,080	17,680	(2,400)	-11.95%
<b>222 - REC/RECREATION DIV</b>	<b>105,400</b>	<b>471,593</b>	<b>548,386</b>	<b>457,575</b>	<b>483,541</b>	<b>25,966</b>	<b>5.67%</b>
<b>EXPENSES</b>	<b>1,055,966</b>	<b>1,057,155</b>	<b>944,707</b>	<b>1,138,075</b>	<b>689,541</b>	<b>(448,534)</b>	<b>-39.41%</b>
Salaries and Wages	368,597	418,276	411,711	412,444	369,966	(42,478)	-10.30%
Benefits	127,537	153,619	166,730	179,281	154,275	(25,006)	-13.95%
Insurance	78,927	91,840	105,143	114,793	99,086	(15,707)	-13.68%
Retirement	23,391	30,045	30,475	33,687	28,716	(4,971)	-14.76%
Taxes	25,220	31,734	31,112	30,801	26,473	(4,328)	-14.05%
Other Expenses	559,832	485,260	366,266	546,350	165,300	(381,050)	-69.74%
Administrative and Office Expenses	15,870	18,552	6,687	16,000	2,000	(14,000)	-87.50%
Advertising & Promotions	17,213	38,549	17,353	50,100	4,500	(45,600)	-91.02%
Supplies	54,780	31,913	22,279	41,000	12,500	(28,500)	-69.51%
Professional Services	373,512	291,997	256,523	320,000	70,000	(250,000)	-78.13%
Rental Expense	20,270	25,540	7,107	35,250	1,000	(34,250)	-97.16%
Utilities	51,375	49,250	51,132	68,900	71,800	2,900	4.21%
Equipment	25,800	28,976	4,586	13,000	2,000	(11,000)	-84.62%
Vehicle/Equipment Maintenance	1,012	483	600	2,100	1,500	(600)	-28.57%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>REVENUES</b>	<b>950,566</b>	<b>585,562</b>	<b>396,321</b>	<b>680,500</b>	<b>206,000</b>	<b>(474,500)</b>	<b>-69.73%</b>
Revenues from Other Agencies	25,000	0	0	0	0	0	
Current Service Charges	913,666	570,095	394,121	526,000	206,000	(320,000)	-60.84%
Other Revenue	11,900	15,466	2,200	154,500	0	(154,500)	-100.00%
<b>2242 - REC / YOUTH SERVICES</b>	<b>(43,901)</b>	<b>(35,427)</b>	<b>94,901</b>	<b>1,197</b>	<b>76,373</b>	<b>75,176</b>	<b>6280.37%</b>
<b>EXPENSES</b>	<b>333,740</b>	<b>251,372</b>	<b>270,291</b>	<b>430,447</b>	<b>204,373</b>	<b>(226,074)</b>	<b>-52.52%</b>
<b>Salaries and Wages</b>	<b>233,777</b>	<b>150,517</b>	<b>164,094</b>	<b>263,074</b>	<b>122,990</b>	<b>(140,084)</b>	<b>-53.25%</b>
<b>Benefits</b>	<b>40,630</b>	<b>34,014</b>	<b>45,541</b>	<b>73,948</b>	<b>28,033</b>	<b>(45,915)</b>	<b>-62.09%</b>
Insurance	13,907	15,949	27,802	38,347	19,887	(18,460)	-48.14%
Retirement	13,739	6,784	5,291	11,551	4,097	(7,454)	-64.53%
Taxes	12,984	11,281	12,449	24,050	4,049	(20,001)	-83.16%
<b>Other Expenses</b>	<b>59,333</b>	<b>66,841</b>	<b>60,656</b>	<b>93,425</b>	<b>53,350</b>	<b>(40,075)</b>	<b>-42.90%</b>
Dues, Memberships, Publications, and Trainings	0	1,111	703	3,300	0	(3,300)	-100.00%
Administrative and Office Expenses	13,298	17,681	12,124	10,000	2,500	(7,500)	-75.00%
Advertising & Promotions	750	824	1,468	2,550	500	(2,050)	-80.39%
Supplies	2,618	2,967	8,415	16,000	6,000	(10,000)	-62.50%
Professional Services	21,015	20,721	4,539	13,000	3,600	(9,400)	-72.31%
Rental Expense	7,435	8,472	11,819	25,000	18,000	(7,000)	-28.00%
Utilities	10,587	11,275	20,221	13,975	17,350	3,375	24.15%
Equipment	776	536	0	5,000	1,000	(4,000)	-80.00%
Vehicle/Equipment Maintenance	2,854	3,254	1,366	4,600	4,400	(200)	-4.35%
<b>REVENUES</b>	<b>377,641</b>	<b>286,799</b>	<b>175,390</b>	<b>429,250</b>	<b>128,000</b>	<b>(301,250)</b>	<b>-70.18%</b>
Current Service Charges	377,641	286,799	175,390	429,250	128,000	(301,250)	-70.18%
<b>2244 - REC / SENIOR SERVICES</b>	<b>352,844</b>	<b>345,790</b>	<b>290,612</b>	<b>232,485</b>	<b>164,147</b>	<b>(68,338)</b>	<b>-29.39%</b>
<b>EXPENSES</b>	<b>527,629</b>	<b>445,711</b>	<b>383,823</b>	<b>440,985</b>	<b>213,147</b>	<b>(227,838)</b>	<b>-51.67%</b>
<b>Salaries and Wages</b>	<b>277,419</b>	<b>235,672</b>	<b>187,172</b>	<b>204,765</b>	<b>109,795</b>	<b>(94,970)</b>	<b>-46.38%</b>
<b>Benefits</b>	<b>85,866</b>	<b>42,984</b>	<b>51,293</b>	<b>43,570</b>	<b>25,502</b>	<b>(18,068)</b>	<b>-41.47%</b>
Insurance	46,977	15,204	24,823	18,981	11,336	(7,645)	-40.28%
Retirement	20,292	9,914	12,127	12,951	8,122	(4,829)	-37.29%
Taxes	18,596	17,866	14,344	11,638	6,044	(5,594)	-48.07%
<b>Other Expenses</b>	<b>164,344</b>	<b>167,055</b>	<b>145,359</b>	<b>192,650</b>	<b>77,850</b>	<b>(114,800)</b>	<b>-59.59%</b>
Dues, Memberships, Publications, and Trainings	164	130	75	2,400	0	(2,400)	-100.00%
Administrative and Office Expenses	16,095	12,056	998	4,150	2,150	(2,000)	-48.19%
Advertising & Promotions	0	37	1,105	5,500	0	(5,500)	-100.00%
Supplies	16,768	13,313	6,253	13,000	9,000	(4,000)	-30.77%
Professional Services	108,239	111,724	87,869	119,500	28,100	(91,400)	-76.49%
Rental Expense	0	0	690	500	0	(500)	-100.00%



	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Estimated</b>	<b>2021 Adopted Budget</b>	<b>2021 City Manager Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
Utilities	21,199	23,715	38,717	28,600	28,600	0	0.00%
Vehicle/Equipment Maintenance	1,880	6,080	9,652	19,000	10,000	(9,000)	-47.37%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>REVENUES</b>	<b>174,785</b>	<b>99,921</b>	<b>93,211</b>	<b>208,500</b>	<b>49,000</b>	<b>(159,500)</b>	<b>-76.50%</b>
Revenues from Other Agencies	21,079	0	0	0	0	0	
Current Service Charges	143,664	81,976	70,027	180,500	39,000	(141,500)	-78.39%
Other Revenue	10,042	17,945	23,184	28,000	10,000	(18,000)	-64.29%
<b>225 - REC / ARTS DIV</b>	<b>8,486</b>	<b>12,478</b>	<b>19,741</b>	<b>20,380</b>	<b>23,289</b>	<b>2,909</b>	<b>14.27%</b>
<b>EXPENSES</b>	<b>8,704</b>	<b>13,124</b>	<b>20,529</b>	<b>20,880</b>	<b>23,289</b>	<b>2,409</b>	<b>11.54%</b>
<b>Salaries and Wages</b>	<b>5,106</b>	<b>9,809</b>	<b>13,567</b>	<b>13,949</b>	<b>15,815</b>	<b>1,866</b>	<b>13.38%</b>
<b>Benefits</b>	<b>3,343</b>	<b>2,395</b>	<b>5,968</b>	<b>6,431</b>	<b>7,474</b>	<b>1,043</b>	<b>16.22%</b>
Insurance	2,630	706	3,500	3,918	3,920	2	0.05%
Retirement	330	959	1,484	1,506	2,403	897	59.56%
Taxes	383	731	985	1,007	1,151	144	14.30%
<b>Other Expenses</b>	<b>255</b>	<b>920</b>	<b>994</b>	<b>500</b>	<b>0</b>	<b>(500)</b>	<b>-100.00%</b>
Administrative and Office Expenses	0	35	0	0	0	0	
Advertising & Promotions	35	845	74	250	0	(250)	-100.00%
Supplies	185	40	0	250	0	(250)	-100.00%
Professional Services	35	0	920	0	0	0	
<b>REVENUES</b>	<b>218</b>	<b>646</b>	<b>788</b>	<b>500</b>	<b>0</b>	<b>(500)</b>	<b>-100.00%</b>
Current Service Charges	218	646	788	500	0	(500)	-100.00%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>23 - COMMUNITY DEVELOPMENT</b>	<b>313,853</b>	<b>467,626</b>	<b>894,498</b>	<b>1,245,713</b>	<b>801,973</b>	<b>(443,740)</b>	<b>-35.62%</b>
<b>231 - COMMUNITY DEV/ ADMINISTRATION</b>	<b>(448,241)</b>	<b>(300,463)</b>	<b>(315,220)</b>	<b>(385,266)</b>	<b>(400,287)</b>	<b>(15,021)</b>	<b>3.90%</b>
<b>EXPENSES</b>	<b>404,377</b>	<b>367,119</b>	<b>224,962</b>	<b>230,534</b>	<b>196,013</b>	<b>(34,521)</b>	<b>-14.97%</b>
Salaries and Wages	283,027	280,358	158,906	148,192	131,618	(16,574)	-11.18%
Benefits	98,094	65,715	35,323	36,342	34,645	(1,697)	-4.67%
Insurance	49,618	21,963	9,091	15,044	8,974	(6,070)	-40.35%
Retirement	28,393	23,776	16,028	11,383	17,508	6,125	53.81%
Taxes	20,082	19,976	10,203	9,915	8,163	(1,752)	-17.67%
Other Expenses	23,257	21,046	30,734	46,000	29,750	(16,250)	-35.33%
Dues, Memberships, Publications, and Trainings	1,458	1,637	5,407	19,500	7,000	(12,500)	-64.10%
Administrative and Office Expenses	8,455	8,978	9,299	12,750	9,250	(3,500)	-27.45%
Advertising & Promotions	146	0	0	0	0	0	
Professional Services	4,489	2,170	5,048	5,000	5,000	0	0.00%
Utilities	8,457	8,208	10,568	8,050	8,050	0	0.00%
Misc Expenses	92	53	362	500	250	(250)	-50.00%
Equipment	0	0	0	0	0	0	
Vehicle/Equipment Maintenance	160	0	50	200	200	0	0.00%
<b>REVENUES</b>	<b>852,619</b>	<b>667,582</b>	<b>540,182</b>	<b>615,800</b>	<b>596,300</b>	<b>(19,500)</b>	<b>-3.17%</b>
Licenses and Permits	420,603	472,105	413,316	415,000	420,000	5,000	1.20%
Current Service Charges	177,620	194,718	126,859	200,600	176,100	(24,500)	-12.21%
Other Revenue	254,395	759	7	200	200	0	0.00%
<b>232 - COMMUNITY DEV/ BUILDING DIV</b>	<b>695,852</b>	<b>673,145</b>	<b>470,541</b>	<b>632,919</b>	<b>462,461</b>	<b>(170,458)</b>	<b>-26.93%</b>
<b>EXPENSES</b>	<b>695,852</b>	<b>673,145</b>	<b>470,541</b>	<b>680,752</b>	<b>462,461</b>	<b>(218,291)</b>	<b>-32.07%</b>
Salaries and Wages	427,783	422,722	225,397	316,117	224,411	(91,706)	-29.01%
Benefits	125,820	141,277	98,147	84,785	100,700	15,915	18.77%
Insurance	55,504	66,783	60,450	37,839	60,133	22,294	58.92%
Retirement	40,490	43,991	21,115	24,561	23,776	(785)	-3.20%
Taxes	29,826	30,503	16,581	22,385	16,791	(5,594)	-24.99%
Other Expenses	142,249	109,146	146,996	279,850	137,350	(142,500)	-50.92%
Dues, Memberships, Publications, and Trainings	3,420	3,782	3,829	8,000	4,500	(3,500)	-43.75%
Administrative and Office Expenses	469	706	1,159	1,350	1,850	500	37.04%
Advertising & Promotions	105	0	0	0	0	0	
Professional Services	137,743	104,167	141,791	265,000	130,000	(135,000)	-50.94%
Utilities	165	19	0	1,300	0	(1,300)	-100.00%
Misc Expenses	0	0	0	3,700	500	(3,200)	-86.49%
Vehicle/Equipment Maintenance	347	473	218	500	500	0	0.00%
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,833</b>	<b>0</b>	<b>(47,833)</b>	<b>-100.00%</b>
Transfers In	0	0	0	47,833	0	(47,833)	-100.00%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>233 - COMMUNITY DEV/ PLANNING DIV</b>	<b>19,421</b>	<b>2,611</b>	<b>371,776</b>	<b>472,895</b>	<b>328,136</b>	<b>(144,759)</b>	<b>-30.61%</b>
<b>EXPENSES</b>	<b>19,421</b>	<b>32,711</b>	<b>371,776</b>	<b>452,795</b>	<b>328,136</b>	<b>(124,659)</b>	<b>-27.53%</b>
Salaries and Wages	0	0	247,946	204,873	189,899	(14,974)	-7.31%
Benefits	0	0	59,668	49,672	53,487	3,815	7.68%
Insurance	0	0	15,268	21,985	13,926	(8,060)	-36.66%
Retirement	0	0	26,288	13,197	25,366	12,169	92.21%
Taxes	0	0	18,112	14,489	14,195	(294)	-2.03%
Other Expenses	19,421	32,711	64,161	198,250	84,750	(113,500)	-57.25%
Dues, Memberships, Publications, and Trainings	2,010	4,635	2,310	6,000	3,000	(3,000)	-50.00%
Administrative and Office Expenses	449	740	713	11,250	1,750	(9,500)	-84.44%
Advertising & Promotions	271	0	0	1,000	0	(1,000)	-100.00%
Professional Services	16,605	27,336	61,138	180,000	80,000	(100,000)	-55.56%
Utilities	86	0	0	0	0	0	
<b>REVENUES</b>	<b>0</b>	<b>30,100</b>	<b>0</b>	<b>(20,100)</b>	<b>0</b>	<b>20,100</b>	<b>-100.00%</b>
Other Revenue	0	30,100	0	(20,100)	0	20,100	-100.00%
<b>234 - COMMUNITY DEV/ TRANSPORTATION</b>	<b>38,936</b>	<b>54,058</b>	<b>148,858</b>	<b>312,933</b>	<b>226,887</b>	<b>(86,046)</b>	<b>-27.50%</b>
<b>EXPENSES</b>	<b>38,936</b>	<b>54,058</b>	<b>148,858</b>	<b>312,933</b>	<b>226,887</b>	<b>(86,046)</b>	<b>-27.50%</b>
Salaries and Wages	15,051	0	91,220	204,873	153,087	(51,786)	-25.28%
Benefits	1,236	0	19,111	53,110	31,000	(22,110)	-41.63%
Insurance	85	0	4,047	21,985	5,190	(16,796)	-76.39%
Retirement	0	0	8,980	16,635	14,741	(1,894)	-11.39%
Taxes	1,151	0	6,085	14,489	11,069	(3,420)	-23.61%
Other Expenses	22,649	54,058	38,527	54,950	42,800	(12,150)	-22.11%
Dues, Memberships, Publications, and Trainings	(19)	1,473	773	2,700	1,700	(1,000)	-37.04%
Administrative and Office Expenses	1,973	841	28	2,250	1,100	(1,150)	-51.11%
Advertising & Promotions	417	0	0	0	0	0	
Professional Services	20,278	51,744	37,727	50,000	40,000	(10,000)	-20.00%

	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>235 - COMMUNITY DEV/ ECONOMIC DEV</b>	<b>30,954</b>	<b>43,988</b>	<b>111,764</b>	<b>93,299</b>	<b>105,848</b>	<b>12,548</b>	<b>13.45%</b>
<b>EXPENSES</b>	<b>30,954</b>	<b>43,988</b>	<b>111,764</b>	<b>93,299</b>	<b>105,848</b>	<b>12,548</b>	<b>13.45%</b>
Salaries and Wages	0	0	68,738	43,121	74,746	31,625	73.34%
Benefits	0	0	14,938	11,178	17,102	5,923	52.99%
Insurance	0	0	3,368	4,627	3,405	(1,223)	-26.42%
Retirement	0	0	6,841	3,501	8,303	4,802	137.14%
Taxes	0	0	4,729	3,050	5,394	2,344	76.87%
Other Expenses	30,954	43,988	28,088	39,000	14,000	(25,000)	-64.10%
Dues, Memberships, Publications, and Trainings	5,515	0	795	3,000	3,000	0	0.00%
Administrative and Office Expenses	0	0	277	0	0	0	
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	15,439	0	23,000	5,000	5,000	0	0.00%
Misc Expenses	10,000	3,300	4,016	30,000	5,000	(25,000)	-83.33%
Equipment	0	40,688	0	1,000	1,000	0	0.00%
<b>236 - COM DV/ENVIRONMENTAL RESOURCES</b>	<b>(23,069)</b>	<b>(5,713)</b>	<b>106,780</b>	<b>118,933</b>	<b>78,929</b>	<b>(40,004)</b>	<b>-33.64%</b>
<b>EXPENSES</b>	<b>32,531</b>	<b>48,287</b>	<b>160,780</b>	<b>186,571</b>	<b>162,929</b>	<b>(23,642)</b>	<b>-12.67%</b>
Salaries and Wages	18,826	18,717	100,666	118,857	111,042	(7,815)	-6.58%
Benefits	3,798	3,801	28,682	30,714	31,887	1,173	3.82%
Insurance	269	252	12,788	12,573	13,190	616	4.90%
Retirement	2,379	2,436	8,738	9,760	10,623	863	8.85%
Taxes	1,150	1,114	7,156	8,381	8,074	(307)	-3.66%
Other Expenses	9,907	25,769	31,433	37,000	20,000	(17,000)	-45.95%
Dues, Memberships, Publications, and Trainings	113	783	50	2,000	1,000	(1,000)	-50.00%
Administrative and Office Expenses	70	0	0	0	0	0	
Advertising & Promotions	639	0	0	0	0	0	
Professional Services	9,086	24,986	31,383	35,000	19,000	(16,000)	-45.71%
<b>REVENUES</b>	<b>55,600</b>	<b>54,000</b>	<b>54,000</b>	<b>67,638</b>	<b>84,000</b>	<b>16,362</b>	<b>24.19%</b>
Other Revenue	55,600	54,000	54,000	54,000	54,000	0	0.00%
Transfers In	0	0	0	13,638	30,000	16,362	119.97%
Transfer in from STOP Waste	0	0	0	13,638	30,000	16,362	119.97%

# *City of Albany*

## GENERAL FUND RESERVE POLICY



1000 San Pablo Avenue  
Albany, CA 94706  
510.528.5710

[www.albanyca.org](http://www.albanyca.org)  
[cityhall@albanyca.org](mailto:cityhall@albanyca.org)

Resolution No. 2019-47, Exhibit A  
Adopted June 17, 2019

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## **SECTION 1: PURPOSE**

The purpose of this policy is to establish adequate financial reserves in order to prepare for the impact of economic cycles, natural disasters, and other events that may influence essential City services. For purposes of this Policy, the definition of “reserves” is limited to the portion of fund balance that is unreserved. Unreserved is to mean not set aside for existing legal obligations of the City, or other Council directed purposes (capital/equipment reserve accounts, special projects, etc.).

## **SECTION 2: TARGET RESERVE LEVELS**

The target level for total General Fund Reserves shall be at a minimum level of 25% of the adopted expenses.

## **SECTION 3: FUNDING TARGET BALANCE**

As of June 30, 2018, the City has enough reserve to cover the reserve amounts outlined in Section 2. However, if the City’s reserves should fall below that amount, the City will strive to restore these balances within a three-year period. Actions that may be considered to restore the balance include:

- Strategically reducing general fund operating budgets;
- Conduct a revenue study to update General Fund revenue sources which may have fallen behind;
- Conduct an analysis of general fund cost allocation to plan and ensure other City funds are paying the appropriate fees for administration.

## **SECTION 4: CONDITIONS FOR USE OF RESERVES**

The use of reserves shall be limited to unanticipated, non-recurring needs, or anticipated future obligations. Fund balances shall not be used for normal or recurring annual operating expenditures. Uses may include, but are not limited to:

- Interrupted cash flows;
- Emergencies/disaster;
- Capital and infrastructure needs which lack other funding sources.

The City Manager is authorized to make recommendations to the City Council for use of reserves. Any recommendation shall be accompanied by a proposal for the replenishment of the reserves to the City Council.

## **SECTION 5: USE OF BALANCES EXCEEDING THE MINIMUM BALANCE**

Amounts in excess of the reserve amount set in Section 2, including year-end surplus, should not be relied on in future budget periods and should only be used to stabilize existing revenues in times of economic downturn and for nonrecurring expenditures. The City Manager is authorized to make recommendations to the City Council to use any funds exceeding the minimum balance at any time to fund nonrecurring expenditures such as:

- Unfunded pension liabilities;
- Capital improvements;
- Equipment purchases;
- Other, one-time expenditures that are non-recurring in nature and which will not require additional future expense outlay for maintenance, additional staffing or other recurring expenditures.

#### **SECTION 6: REVIEW**

This policy shall be reviewed by the Finance Director each year during the preparation of the operating budget, and at least every 5 years by the City Council.



## City of Albany Biennial Budget Staffing Schedule

Department/Classification			FY 2019-20	FY 2020-21
	FY 2017-18	FY 2018-19	Approved	Proposed
<b>General Government</b>				
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	0.25
Assistant City Manager/City Clerk	-	-	-	-
Assistant to the City Manager	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
Information Technology Analyst	-	-	-	-
Information Technology Manager	1.00	1.00	1.00	1.00
Media & Communications Administrator	1.00	1.00	1.00	1.00
Neighborhood Services Manager	-	1.00	-	-
Executive Assistant	-	-	-	-
<b>Sub-Total</b>	<b>6.00</b>	<b>7.00</b>	<b>6.00</b>	<b>5.25</b>
<b>Human Resources</b>				
Human Resources Director	1.00	1.00	1.00	1.00
Human Resources Technician	-	1.00	1.00	1.00
<b>Sub-Total</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Finance</b>				
Accounting Technician I	0.50	-	-	-
Accounting Technician II	2.00	2.00	2.00	2.00
Payroll Technician	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Financial Analyst	1.00	1.00	-	-
Financial Coordinator	-	-	1.00	2.00
Finance Manager	-	-	0.00	1.00
Office Assistant II	-	0.50	0.50	0.50
Accounting Supervisor	1.00	1.00	1.00	0.00
<b>Sub-Total</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>7.50</b>
<b>Police</b>				
Police Records Specialist	0.80	0.80	0.80	0.80
Police Records Assistant	-	-	1.00	1.00
Public Safety Dispatcher	6.00	7.00	7.00	7.00
Public Safety Dispatcher (Police Services Technician II/IT Technician)	1.00	1.00	1.00	1.00
Community Engagement Specialist	-	-	-	-
Crossing Guard	6.00	-	-	-
Police Administrative Specialist	1.00	1.00	1.00	1.00
Police Chief	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00
Police Officer	18.00	18.00	18.00	18.00
Police Sergeant	6.00	6.00	6.00	6.00
Police Services Technician I	1.00	1.00	-	-
<b>Sub-Total</b>	<b>42.80</b>	<b>37.80</b>	<b>37.80</b>	<b>37.80</b>



## City of Albany Biennial Budget Staffing Schedule

Department/Classification			FY 2019-20	FY 2020-21
	FY 2017-18	FY 2018-19	Approved	Proposed
<b>Fire / EMS</b>				
Fire Captain	3.00	3.00	3.00	3.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Engineer	6.00	6.00	6.00	6.00
Fire Fighter / Paramedic	6.00	6.00	6.00	6.00
Fire Lieutenant	3.00	3.00	3.00	3.00
Fire Inspector	-	-	-	1.00
<b>Sub-Total</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>20.00</b>
<b>Public Works</b>				
Administrative Assistant	1.00	1.00	1.00	1.00
Assistant Engineer	2.00	2.00	2.00	-
Associate Engineer	-	-	-	2.00
Capital Improvement Program Manager	1.00	1.00	1.00	1.00
Public Works Manager	1.00	1.00	1.00	1.00
Lead Maintenance Worker	1.00	1.00	1.00	1.00
Maintenance Worker I	1.00	-	-	-
Maintenance Worker II	4.00	5.00	5.00	5.00
Management Analyst	-	-	1.00	1.00
Office Assistant II	-	-	-	-
Public Works Director/City Engineer	1.00	1.00	1.00	1.00
Urban Forestry Coordinator	1.00	1.00	1.00	1.00
<b>Sub-Total</b>	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>
<b>Recreation</b>				
Recreation & Community Services Manager	-	-	2.00	2.00
Management Analyst	1.00	-	-	-
Program Leader II	0.75	-	-	-
Recreation and Community Services Director	1.00	1.00	1.00	0.75
Recreation Coordinator I	1.00	2.00	2.00	2.00
Recreation Coordinator II	5.00	3.00	5.00	5.00
Recreation Supervisor	2.00	2.00	2.00	2.00
Senior Recreation Supervisor	-	2.00	-	-
Senior Van Driver	-	0.75	0.75	0.75
<b>Sub-Total</b>	<b>10.75</b>	<b>10.75</b>	<b>12.75</b>	<b>12.50</b>
<b>Community Development</b>				
Administrative Assistant	1.00	1.00	1.00	1.00
Building Inspector II	1.00	1.00	1.00	1.00
Assistant Planner	-	-	1.00	1.00
Associate Planner	2.00	1.00	1.00	1.00
Associate Transportation Planner	1.00	1.00	1.00	1.00
Community Development Director	1.00	1.00	1.00	1.00
Community Development Technician	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	-	-
Planning Manager	1.00	1.00	1.00	1.00
Program Manager (Sustainability)	-	1.00	1.00	1.00
<b>Sub-Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b>GRAND TOTAL - ALL POSITIONS</b>	<b>108.05</b>	<b>105.05</b>	<b>107.05</b>	<b>108.05</b>



# Fiscal Year 2020-21 Budget Update

September 8, 2020

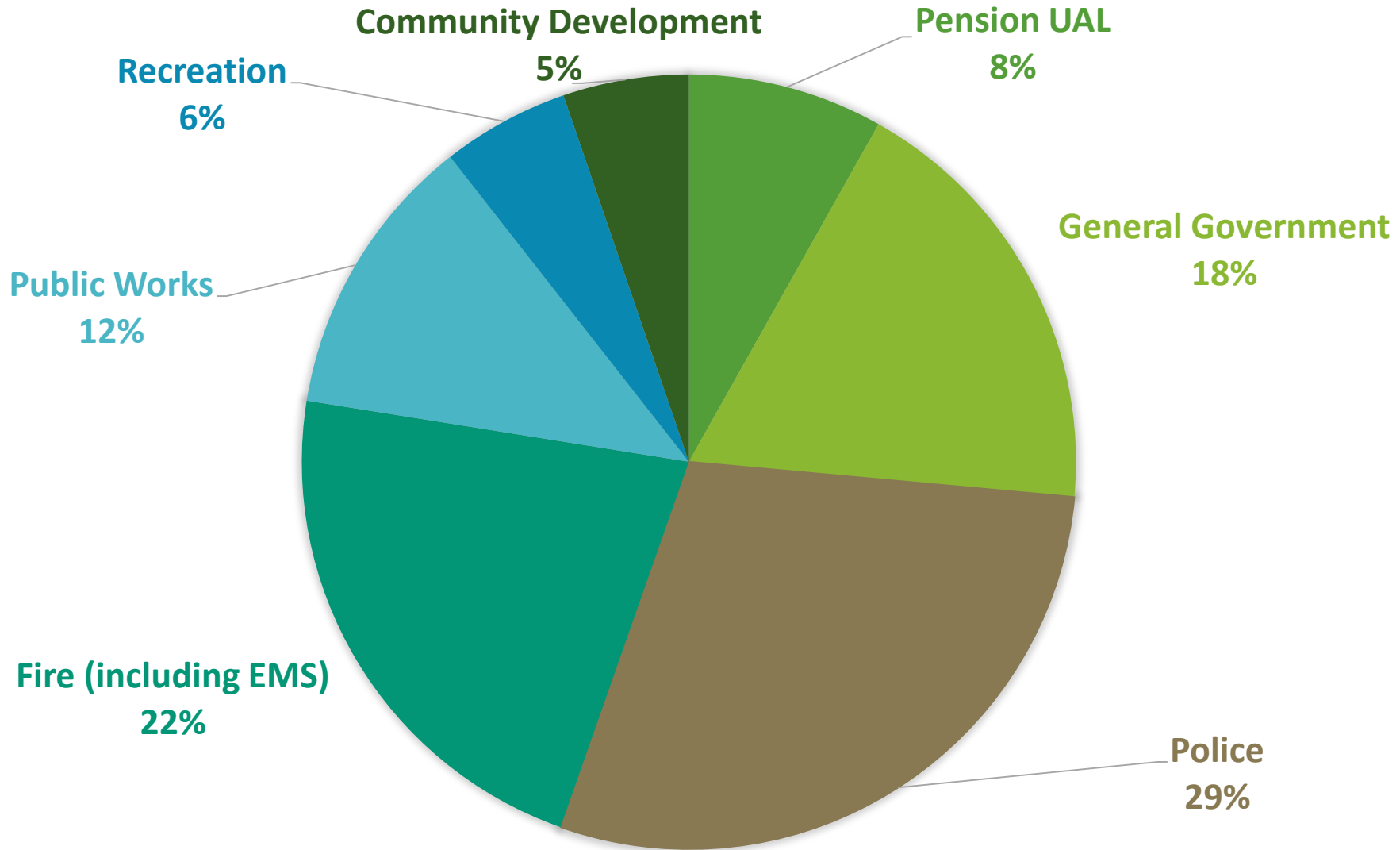
# FY2020-21 Overview

- Operating Budget, not Capital Improvement Plan
- Three sections
  - Audit categories
  - Department Totals
  - Detail by Department/Division
- Where did these numbers come from?
  - Salaries and Benefits
  - Other Expenses

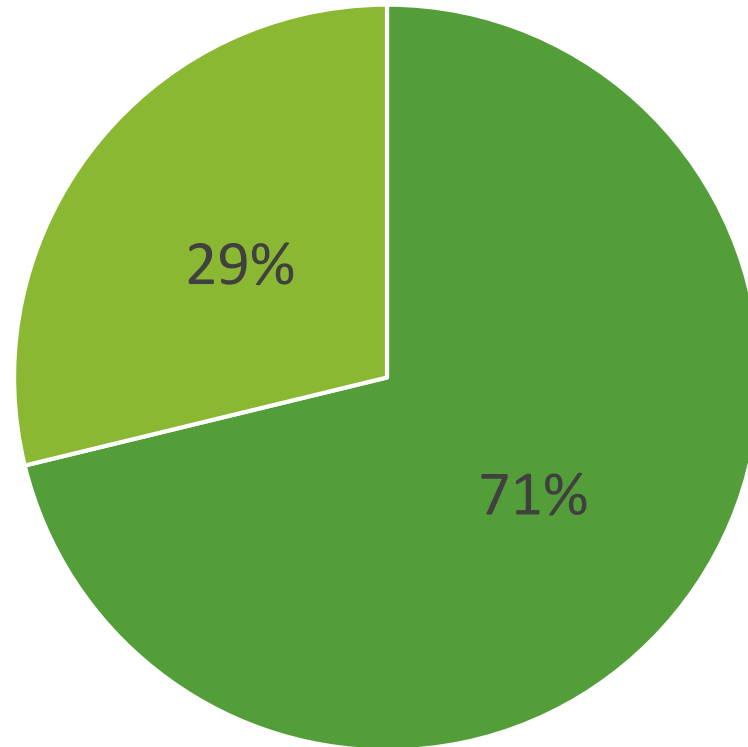
	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted Budget	2021 City Manager Proposed	\$ Change	% Change
<b>2122 - PW / MAINT / PARKS</b>	<b>259,342</b>	<b>276,633</b>	<b>191,890</b>	<b>255,790</b>	<b>286,278</b>	<b>30,488</b>	<b>11.92%</b>
<b>EXPENSES</b>	<b>259,342</b>	<b>299,863</b>	<b>191,890</b>	<b>428,932</b>	<b>672,410</b>	<b>243,479</b>	<b>56.76%</b>
Salaries and Wages	51,716	57,749	62,290	174,127	145,470	(28,657)	-16.46%
Benefits	17,082	21,679	25,217	29,342	48,940	19,598	66.79%
Insurance	9,045	12,697	15,525	29,333	25,578	(3,755)	-12.80%
Retirement	4,240	4,680	5,137	12,137	12,632	495	4.08%
Taxes	3,797	4,302	4,556	12,015	10,730	(1,285)	-10.69%
Other Expenses	190,545	220,435	104,382	225,462	478,000	252,538	112.01%
Dues, Memberships, Publications, and Trainings	0	0	0	0	57,000	57,000	
Administrative and Office Expenses	47,590	33,014	29,751	10,300	0	(10,300)	-100.00%
Supplies	60,533	76,600	16,906	88,600	40,000	(48,600)	-54.85%
Professional Services	50,620	79,200	30,254	95,525	320,000	224,475	234.99%
Rental Expense	7,840	7,842	755	1,030	3,000	1,970	191.26%
Utilities	15,677	15,132	13,865	14,557	42,000	27,443	188.52%
Vehicle/Equipment Maintenance	8,285	8,646	12,851	15,450	16,000	550	3.56%
<b>REVENUES</b>	<b>0</b>	<b>23,230</b>	<b>0</b>	<b>173,142</b>	<b>386,132</b>	<b>212,990</b>	<b>123.02%</b>
Other Revenue	0	23,230	0	0	0	0	
Transfers In	0	0	0	173,142	386,132	212,990	123.02%
LLAD 1988-1	0	0	0	0	265,132	265,132	
Measure R - Playfields	0	0	0	0	25,000	25,000	
Measure M - Parks and Open Space	0	0	0	0	96,000	96,000	



# Expenses by Department

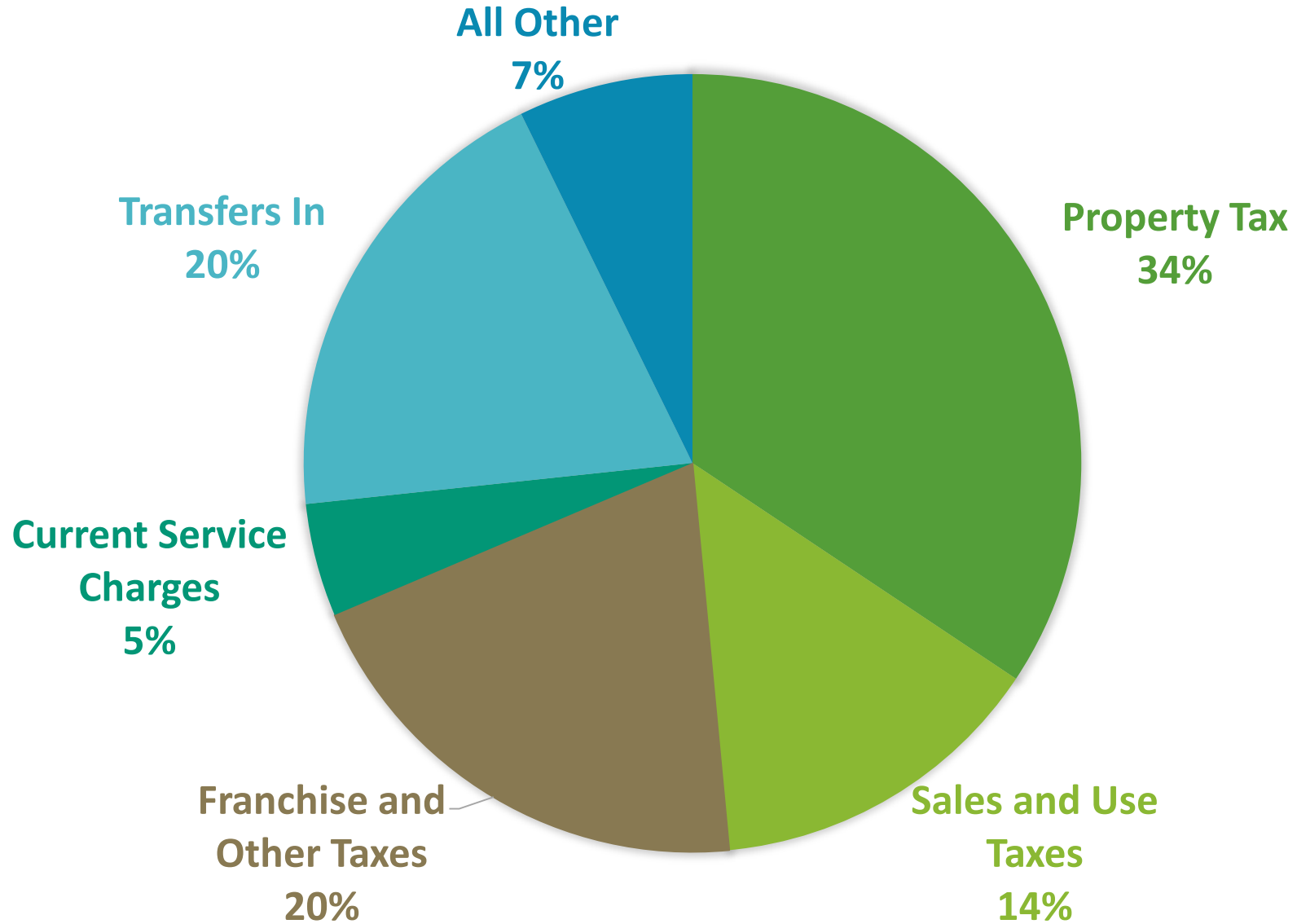


# Expenses by Category



■ Salaries and Benefits    ■ Other Expenses

# Revenue by Category



# Key Changes - Revenues

- COVID - \$1.3 million decrease
  - Sales Taxes - \$1 million loss
  - Charges for Services \$300,000 in Rec and Community Development fees
  - Miscellaneous donations
- Property Taxes - \$729,099 increase
- Transfers In - \$894,398 increase

# Key Changes - Expenses

- Pension Costs - \$2.4 million increase
  - Unfunded Actuarial Liabilities (UAL) - \$2.3 million
  - PERS Retiree Health Care - \$55,000
- Salary and Wage adjustments - \$166,557 decrease
  - Citywide (other than Recreation) - \$289,744 increase
  - Recreation restructuring and hiring freeze - \$456,301 decrease
- Professional Services - \$311,825 decrease

# Next Steps

- Address Deficit
  - COVID Recovery
  - Tax Measures
  - Additional Cuts
- Plan for increasing pension costs
- Plan for Capital Replacements
  - Build reserve funding into annual operating budget
  - Debt Policy