

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

Agenda Date: May 16, 2022
Reviewed by: NA

SUBJECT: Quarterly Financial Update and Appropriation of General Fund Reserves

REPORT BY: Heather Rowden, Finance & Admin Services Director

SUMMARY

This report summarizes the Quarterly Financial Update presented to the Financial Advisory Committee and discusses the City's future financial status with an update on the fiscal year 2022-23 budget and general fund reserves.

STAFF RECOMMENDATION

That the Council:

1. Receive a report on the status of the City's finances through March 31, 2022;
2. Appropriate \$28,250 of general fund reserve monies for a contribution to the Sogorea Te' Land Trust; and
3. Approve Resolution No. 2022-47, amending the General Fund Reserve Policy to add language to consider a contribution to the Sogorea Te' Land Trust on an annual basis.

BACKGROUND

Quarterly the Finance Director presents the year-to-date budget to actuals to the City Council's Financial Advisory Committee. After that presentation, Council reviews that same report as a status of the City's finances. This includes revenues, expenditures, and transfers, compared to the adopted budget for the fiscal year.

DISCUSSION AND ANALYSIS

Attachment 1 is the detailed memo provided to the Financial Advisory Committee at its May 4, 2022 meeting. The memo discusses the following topics:

- Expenses;
- Revenues;
- An overview of the quarterly budget as a whole;

- Cash and Investments;
- American Rescue Plan Act funds, including an overview of:
 - Individual Assistance, and
 - Business Assistance; and
- Fiscal Year 2022-23 Budget (discussed further below)

Fiscal Year 2022-23 Budget

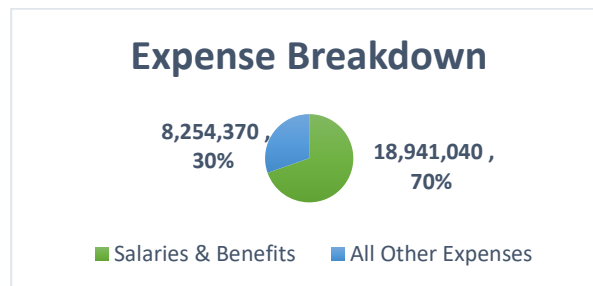
In June 2021, Council passed a biennial budget covering fiscal years 2021-22 and 2022-23. Resolution No. 2021-57 appropriated funds for both fiscal years. While small changes to a biennial budget may be needed on occasion, staff does not anticipate bringing forward an update to the budget as a whole at this time as expenses are not anticipated to exceed previously appropriated funds.

The 2022-23 budget included all applicable union salary increases, as well as anticipated changes to the CalPERS unfunded liability payment and the increase in insurance costs. Overall, the fiscal year 2022-23 budgeted expenses are 4.02% higher than the 2021-22 budget as shown below:

	2022	2023	% Increase
General Government	7,965,454	8,335,762	4.65%
Police Department	7,628,381	7,933,603	4.00%
Fire Department	3,922,371	4,111,837	4.83%
Public Works	3,049,305	3,075,512	0.86%
Recreation	2,042,133	2,079,090	1.81%
Community Development	1,536,860	1,659,606	7.99%
Total General Fund Expenses	26,144,504	27,195,410	4.02%

Of the \$1,050,906 increase, \$551,050 was due to the anticipated increases to the CalPERS unfunded liability and insurance premiums. The actual payment will be reduced by approximately \$75,000 due to additional unfunded liability payments, discussed further later in this report.

As shown in the following chart, 70% of the City’s expenses are staff costs:



While expenses are expected to increase by \$1 million, revenues are only budgeted to increase \$409,079. This increases the budgeted deficit to \$2,376,445. While the City has not realized budgeted deficits in prior years, this cannot be relied on moving forward. Staffing of budgeted positions has been evening out, removing the surplus previously recognized due to budget savings by vacant positions. This is shown by the fact that Police salaries, previously a category where the City recognized a significant budget savings, are on track to be over 90% spent. In addition, the past two years the City has seen a significant spike in property transfer tax revenues, increasing by almost \$1.2 million from fiscal year 2019-20 to 2020-21. Transfer taxes are on track to bring in this much again for FY2021-22. While generally an increased revenue trend like this may be something to rely on moving forward, there is some variability to home sales.

While the fiscal year 2022-23 budget has already been approved, staff is constantly looking for ways to reduce costs and complete tasks more efficiently, as well as increase ongoing revenue streams. Throughout the 2022-23 fiscal year, critical decisions on core City services must be made to ensure obligations in the next biennial budget will be met.

Fund Balance Allocation

At the February 22, 2022 Council meeting, staff proposed Council allocate excess general fund reserve balances to pay off CalPERS liability and fund capital reserve funds. At that time, Council approved the additional \$500,000 payment to CalPERS and funding of a Climate Action Plan reserve fund, directing staff to bring the proposal for funding the remaining reserve funds to the Financial Advisory Committee for review.

Staff reviewed the request with the Financial Advisory Committee, who voted to recommend that Council direct staff to review the immediate (1-2 year) asset funding needs and use the remaining balance to further reduce the unfunded pension liability. While staff disagree with this strategy when looking at long-term city-wide needs, staff understand the urgency in paying down the City's unfunded pension liability. With that, a new analysis was completed using fiscal year 2022-23 budget numbers (fiscal year 2021-22 budget numbers were used for the February calculation) and staff recommend no action be taken until the fiscal year 2021-22 audit is presented.

At the end of fiscal year 2020-21, the City's general fund fund balance was \$10,045,457. The Council General Fund Reserve Policy states that 25% of budgeted expenditures for the next fiscal year should remain in the general fund for emergencies. Using the upcoming fiscal year 2022-23 budget, that amount is \$6,798,850 (rounded), up from \$6,536,125 for fiscal year 2021-22. Council has recently expressed an interest in marking the funds generated by the Sugar Sweetened Beverage Tax that were not directly spent on programs dictated during annual study sessions as assigned, and not available for other uses. At the end of fiscal year 2020-21, that amount was just over \$516,000. The Council also directed staff to create a proposal to fund the Shuumi Land Tax through the general fund reserve, discussed more later in this report.

An additional amount must be reserved to cover the budgeted deficit. While staff do not anticipate recognizing a deficit in fiscal year 2021-22, budgeted amounts are getting much closer to actual spending, as shown in the attached Quarterly update. For fiscal year 2022-23, the approved budget has a deficit of \$2.37 million. These changes significantly reduce the amount available for spending/reallocation.

Council has already authorized \$1 million in additional payments to CalPERS for fiscal year 2021-22. This payment was made in the first week of May and reduces the City's unfunded liability payments for fiscal year 2022-23 by \$75,000. While staff agree it is important to work towards paying down this liability, a balance is expected in the pension tax override fund at the end of fiscal year 2021-22 which can be applied to this goal.

With all these items taken into consideration, to ensure a comprehensive, long-term view of all city-wide obligations, staff recommend waiting until the completion of the fiscal year 2021-22 audit to reassess the City's options.

Shuumi Land Tax

At the May 2, 2022 Council meeting, staff was directed to review available funding sources for a \$28,250 contribution to the Sogorea Te' Land Trust. While the proposal from the Sogorea Te' Land Trust calls the contribution a "tax", there are specific definitions of "tax" in California state and municipal law so staff will be referring to this request as a donation or contribution in this staff report.

To pay the \$28,250 directed by Council for fiscal year 2021-22, staff recommend an additional appropriation of general fund reserve monies. Moving forward, Attachment 5 includes an update to the Council General Fund Reserve Policy, adding contributions to the Sogorea Te' Land Trust under Section 5: Use of Balances Exceeding the Minimum Balance. These allocations come before Council each year and a decision is made regarding use of any excess funds without straining the City's limited resources for core services.

SUSTAINABILITY IMPACT

Not applicable.

FINANCIAL IMPACT

Not applicable.

Attachments

1. Quarterly Memo to Financial Advisory Committee (05/04/2022)
2. Fiscal Year 2021-22 Year to Date Budget to Actuals Report
3. March 31, 2022 Cash and Investments Summary
4. Resolution No. 2022-47 Amending the General Fund Reserve Policy
5. Exhibit A to Resolution No. 2022-47 – Draft General Fund Reserve Policy

**CITY OF ALBANY
FINANCIAL ADVISORY COMMITTEE
STAFF REPORT**

Agenda Date: May 4, 2022

SUBJECT: Quarterly Financial Update

REPORT BY: Heather Rowden, Finance Director

SUMMARY

This report provides an update on the City's finances compared to budgeted amounts as well as an update on current financial events. This report covers the third quarter of Fiscal Year (FY) 2021-22, through March 31, 2022.

STAFF RECOMMENDATION

Report is for informational purposes only.

BACKGROUND

Quarterly the Financial Advisory Committee reviews the status of the City's finances prior to the report being presented to the City Council. The status update includes revenues, expenditures, and transfers, compared to the adopted budget for the fiscal year.

DISCUSSION AND ANALYSIS

The attached Year to Date Budget to Actuals report shows revenues and expenditures for the General Fund through third quarter of fiscal year 2021-22. At 75% of the way through the fiscal year, expenses are at 69.42% of budget and revenues are at 63.21%.

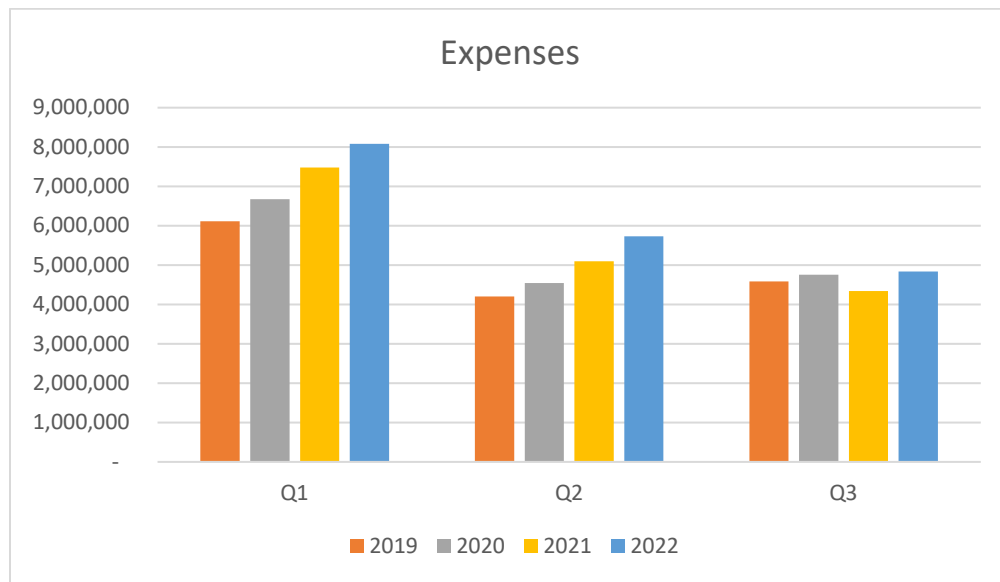
Expenses

The annual operating budget consists of costs associated with the ongoing services offered by the City. On average, 70-75% of the operating budget is made up of staffing costs. On page 2 of Attachment 1, the General Fund summary at the top of the page shows that the City's salary and benefit expense budget is 73.7% spent. All other expenses are at 58.9% of budget.

This is consistent with last year's third quarter update where staffing expenses were at 71.91% of budget and all other expenses were at 54.47%. This shows that the expense budget is continuing to become more in line with actual spending, increasing the chance of recognizing the budgeted deficit. While one could argue that the CalPERS unfunded liability payment, which is included in staffing costs and paid in the first quarter of the year, would

throw off this calculation, staffing costs are still at 69.96% of budget when this payment is removed.

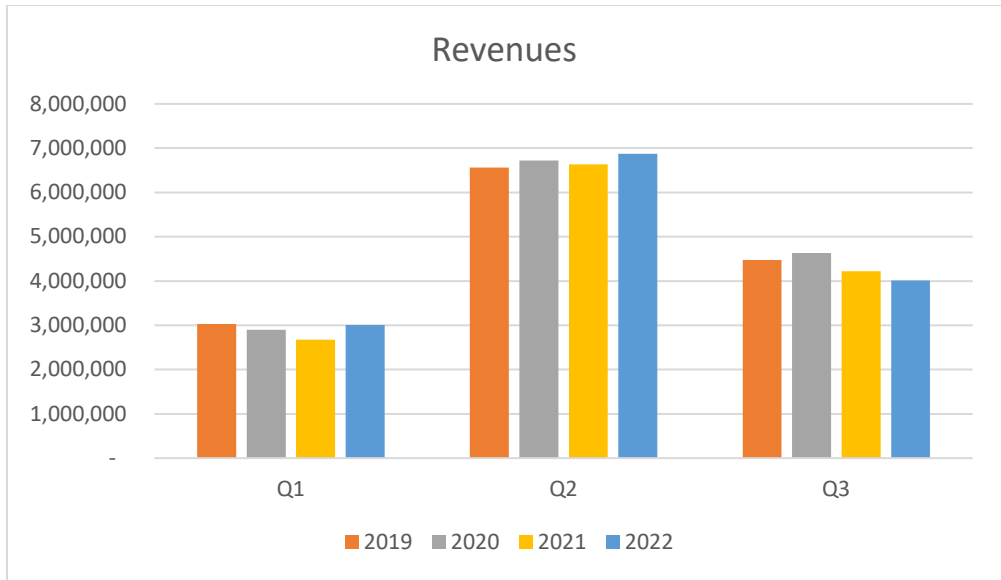
All other expenses are generally budgeted using an average of prior year expenses, known contract and program cost changes, and a cushion for unexpected or “worst case” scenarios. Some budget lines are consistent and easy to plan for, such as cleaning services and office supplies. Others, such as Police forensic services and Public Works building maintenance, can vary drastically from year to year. While staff does not want to over budget, a cushion is required to allow for these unexpected expenses without needing to come back to Council for additional appropriations.



As seen in the chart above, while expenses are increasing year over year, quarter over quarter expenses for fiscal year 2022 are consistent with purchasing trends in prior years. Looking towards year end, it is hard to determine where the City will end the year as fourth quarter expenses have ranged from \$8m in fiscal year 2018 to \$4m in fiscal year 2020. That said, using current spending trends and known encumbrances, staff anticipate ending the year at just over 90% of budgeted expenses.

Revenues

Revenues are coming in as expected at 63.21% of budget compared to 56.18% of budget for quarter three in the prior fiscal year. While this may seem low, fourth quarter revenues generally account for approximately 40% of the actual revenue brought in each year. This is due to year end transfers, such as the pension tax override transfer, and the second half of the property tax payment being made in quarter 4.



As seen in the chart above, fiscal year 2022 revenue trends are consistent with prior years. Over the past few years, tax revenues have exceeded budget projections. This is in part due to decreases in revenue budgets due to the uncertainty of the COVID-19 pandemic while actual revenues came in much higher than expected. In addition, property transfer taxes have far exceeded historical revenues for the past two fiscal years. While this has helped stave off the budgeted deficit, increased property transfer tax cannot be relied upon to continue at the increased rate. Staff continue to look for sustainable ways to increase revenue to the City, including three potential tax measures for the November 2022 ballot, discussed as Item 6-1 on the May 4, 2022, FAC agenda.

The Budget as a Whole

For fiscal year 2021-22, the City has a budgeted deficit of just over \$1.7 million. While the City has budgeted a deficit for the past several years yet ended with a surplus, there were outstanding factors that cannot be relied on for all future budgets. First, understaffing attributed to a significant budget savings in prior years. As explained above, staffing costs are much closer to budgeted this fiscal year, reducing that savings. In addition, sales tax and property transfer tax revenues have exceeded budget, eliminating any realized deficit.

While staff do not anticipate realizing a deficit for fiscal year 2021-22, barring any extraordinary items, no significant surplus is expected.

Cash and Investments

As seen in Attachment 2 – Cash and Investments, the city’s cash holdings have increased significantly compared to this time last year. It is important to remember that these amounts are pooled funds associated with several revenue sources. While revenue and expense cash flows in the General Fund operating budget tend to be fairly consistent year over year, special revenue and capital funds tend to have more fluctuation. For example, several plans and projects require significant funding, as noted in Section 7.2 of the Biennial Budget Booklet, attached to this report, and the City’s Capital Improvement Plan. As such, while

staff plan for these expenses, accumulated assets will grow. When a project is started and payments being to be made, the amount of cash will fall.

Aside from planning for future expenses, there are three specific items that account for half of the total increase:

- American Rescue Plan Act: In July, 2021, the City received \$2,355,851 as the first of two installments from the federal government. To date, the City has spent \$57,043.79, however most of the \$2m received last year has been allocated by Council. The American Rescue Plan Act funds are discussed further in the next section of this report.
- Increase in Real Property Transfer Taxes: In fiscal years 2021 and 2022, the City has collected far more transfer tax than in prior years. From fiscal year 2016 through fiscal year 2020, the City received an average of \$1.7m in transfer taxes each year. In fiscal year 2021 this increased to \$2.9m and the City has collected \$2.3 in transfer taxes so far this year. While the transfer tax rate increased in January 2021, the anticipated increase in revenue was just under \$400,000.
- Sewer Fund: In anticipation of spending on larger projects, funds are accumulating in the Sewer fund. There is approximately \$1m more pooled cash in the sewer fund at the end of quarter three compared to a year ago. The majority of that money is earmarked for future projects.

American Rescue Plan Act (ARPA)

As mentioned above, in July, 2021, the City received \$2,355,851 from the federal government for COVID-19 pandemic mitigation and economic relief. The City is scheduled to receive another \$2,355,851 in July, 2022. The funds must be appropriated by December 31, 2024, and spent by December 31, 2026.

The first annual compliance report is due to the United States Treasury by April 30, 2022. Staff submitted the report on April 8, 2022. In addition to reporting the amounts spent to date, the Treasury requires that recipients provide the amount allocated as well as descriptions of the programs funded. Reports will be required annually for each year of the program.

To date, Council has appropriated \$2,217,000 as follows:

Homelessness mitigation and housing services	\$285,000
IT hardware	\$30,000
Temporary COVID19 Individual Assistance Program	\$900,000
Small business grants	\$1,000,000
Solano Avenue Association Winter Stroll	\$2,000

Individual Assistance

Staff contract with Berkeley Food and Housing Project to provide homelessness mitigation and housing services. The expanded funding has allowed Albany to maintain the services and housing opportunities provided at the beginning of the pandemic.

In March, the City filled the COVID Community Engagement position created with the Temporary COVID19 Individual Assistance Program. This staff member has been working on the implementation of the Individual Assistance Program for residents and businesses that have been impacted by the COVID pandemic. Programs include the monthly grocery program, small business grant program (discussed below) and friendship club subsidies. Staff is also providing assistance helping to connect residents to the resources available through the Albany CARES program.

Business Assistance

To spur economic recovery, Council authorized financial support to the Solano Avenue Association for their Winter Stroll. In addition, Council authorized a grant program to provide relief to small businesses effected by the pandemic. The COVID Small Business Grant Assistance Program began accepting applications on April 8, 2022. The application window for the first round of grants closes May 20, 2022 and can be found online at <https://www.albanyca.org/our-city/business-in-albany/covid-small-business-assistance-grant-program>.

Fiscal Year 2022-23 Budget

In June 2021, Council passed a biennial budget covering fiscal years 2021-22 and 2022-23. The biennial budget booklet is attached to this report. Resolution 2021-57 appropriated funds for both fiscal years. While small changes to a biennial budget may be needed on occasion, staff do not anticipate bringing forward an update to the budget as a whole at this time.

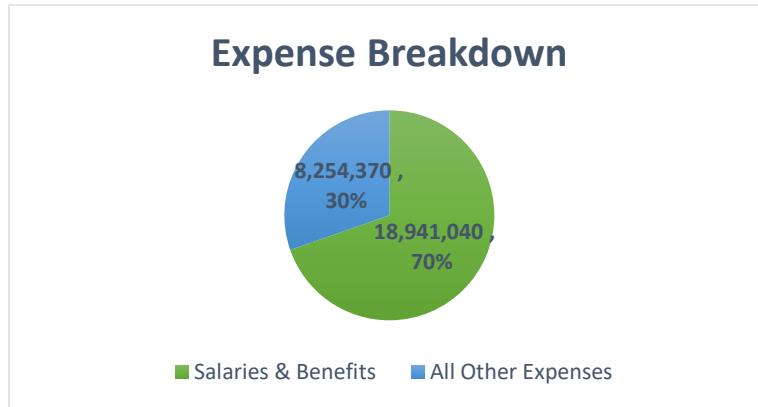
The 2022-23 budget included all applicable union salary increases, as well as anticipated changes to the CalPERS unfunded liability payment and the increase in insurance costs. Overall, the fiscal year 2022-23 budgeted expenses are 4.02% higher than the 2021-22 budget as shown below:

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In addition to the work being done by the Financial Advisory Subcommittee on revenue generating measures. Council has directed staff to draft potential ballot measures addressing changes to the EMS/ALS parcel taxes, the business license tax, and a tax on vacant commercial property. If passed by Council, these measures would be on the November 2022 ballot and revenue from these changes would generally not be realized until fiscal year 2023-24.

The City must also begin planning for capital asset repair and replacement. While routine wear and tear maintenance is budgeted for in the operating budget, larger asset repair and replacement is not. These costs are generally accounted for in reserve funds that are funded in several ways to even out larger expenses that do not happen every year. This idea is discussed in Section 7.2 of the Biennial Budget Booklet.

To meet these needs, staff recommend allocating surplus revenue from fiscal year 2020-21 to reserve funds per the General Fund Reserve Policy, adopted by Council in June, 2019. The Policy, shown in section 1.3.1 of the attached Biennial Budget Booklet, details what excess fund balance should be allocated to in Section 5. Capital improvements and equipment purchases are listed directly after unfunded pension liabilities.

Council has already authorized \$1 million in additional payments to CalPERS for fiscal year 2021-22. At the February 22, 2022 Council meeting, staff recommended allocating the remaining \$1,225,000 above the 25% General Fund Reserve Policy amount to Capital Reserve funds as follows:

Reserve Fund	Minimum Funding Level	Current Balance	Suggested Contribution	Proposed Ending Balance
Community Development Reserve Funds (0004/2208/2401)	\$100,000	\$580,475	\$100,000	\$680,475
Emergency Medical Services (EMS) Reserve Fund (2204)	\$100,000	\$220,500	\$100,000	\$320,500
Fire Department Reserve Fund (2203)	\$100,000	\$407,635	\$250,000	\$657,635
General City Building Reserve Fund (2007)	\$250,000	\$402,616	\$150,000	\$552,616
IT Equipment Reserve Fund (2207)	\$50,000	\$365,000	\$250,000	\$615,000
KALB Equipment Reserve Fund (2209)	\$50,000	\$50,000	\$0	\$50,000
Police Department Reserve Fund (2202)	\$100,000	\$57,810	\$175,000	\$232,810
Public Works Reserve Fund (2210)	\$100,000	\$250,000	\$100,000	\$350,000
Recreation Reserve Fund (2211)	\$100,000	\$166,372	\$100,000	\$266,372

Council directed staff to bring this item to the Financial Advisory Committee for consideration prior to voting at the Council level.

Uses of these reserves are dictated in the Capital Reserve Fund Policy, Section 1.3.2 of the attached Biennial Budget Booklet, and larger needs over the next 4 years are listed in Section 7.2. General fund monies allocated to reserve funds are used for planning purposes and may be reallocated by Council at any time. Capital reserve funds are not meant to fully fund larger asset replacements or acquisitions, such as building renovations or fire apparatus, which are generally funded through debt issuance. Capital reserve funds are used for smaller repairs and replacement as well as to offset the need to borrow 100% of larger purchases.

Attachments

1. Fiscal Year 2021-22 Year to Date Budget to Actuals Report
2. March 31, 2022 Cash and Investments Summary
3. Biennial Budget Booklet



Fiscal Year 2022 Third Quarter Update

0001 - GENERAL FUND								
	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22 Adopted Budget	Fiscal Year 2021-22 Q1	Fiscal Year 2021-22 Q2	Fiscal Year 2021-22 Q3	FY 2021-22 Year to Date Total	YTD Adopted Budget % Used
Revenues								
Property Tax	8,114,776	8,644,386	8,035,000	0	4,197,532	921,378	5,118,910	63.71%
Sales and Use Taxes	4,212,841	4,403,717	3,925,000	1,208,383	1,256,210	851,454	3,316,046	84.49%
Franchise and Other Taxes	4,924,729	5,978,558	5,592,800	1,061,787	1,919,503	1,304,466	4,285,756	76.63%
Licenses and Permits	446,121	617,150	455,200	164,391	163,645	131,312	459,348	100.91%
Fines and Forfeitures	161,115	97,171	270,000	77,043	58,219	40,035	175,298	64.93%
Earnings on Investments	190,585	227,558	490,000	25,441	12,101	0	37,543	7.66%
Revenues from Other Agencies	366,434	211,161	135,000	42,064	57,432	(15,750)	83,746	62.03%
Current Service Charges	1,148,879	1,037,078	1,072,550	414,665	241,179	225,629	881,474	82.18%
Other Revenue	219,627	509,769	271,130	9,053	55,980	290,356	355,389	131.08%
Transfers In	2,453,183	3,235,484	4,163,206	192,881	262,616	261,446	716,943	17.22%
Total Revenues	22,238,288	24,962,031	24,409,886	3,195,709	8,224,418	4,010,326	15,430,453	63.21%
Expenditures								
General Government	6,380,426	7,279,586	7,935,267	4,514,052	1,093,686	942,877	6,550,615	82.55%
Police	5,919,166	6,514,787	7,628,381	1,554,447	1,962,996	1,627,974	5,145,418	67.45%
Fire	3,101,040	3,532,816	3,922,371	720,399	758,839	652,751	2,131,989	54.35%
Public Works	1,022,185	2,452,196	3,049,305	471,868	594,303	584,307	1,650,479	54.13%
Recreation	2,344,605	1,890,087	2,040,533	348,367	544,603	587,672	1,480,642	72.56%
Community Development	1,334,328	1,392,337	1,563,860	319,149	524,530	343,438	1,187,116	75.91%
Total Expenditures	20,101,750	23,061,810	26,139,716	7,928,282	5,478,957	4,739,019	18,146,259	69.42%
Excess (Deficiency) of Revenues Over Expenditures	2,136,538	1,900,222	(1,729,830)	(4,732,574)	2,745,461	(728,693)	(2,715,806)	

Summary by Department

	2021 Actuals	Approved 2022 Budget	FY 2021-22 Quarter 1 Actuals	FY 2021-22 Quarter 2 Actuals	FY 2021-22 Quarter 3 Actuals	FY 2021-22 Year to Date	% of Budget	2023 Approved Budget
0001 - GENERAL FUND	1,900,222	(1,729,830)	(4,732,574)	2,745,461	(728,693)	(2,635,503)	152.4%	(2,366,168)
Expenses	23,061,810	26,139,716	7,928,282	5,478,957	4,739,019	18,065,955	69.1%	27,185,132
Salaries and Benefits	16,625,774	18,033,942	5,743,823	4,147,082	3,400,613	13,291,518	73.7%	18,941,040
Other Expenses	6,436,036	8,105,774	2,184,459	1,331,876	1,338,406	4,774,437	58.9%	8,244,092
Revenues	24,962,031	24,409,886	3,195,709	8,224,418	4,010,326	15,430,453	63.2%	24,818,965
11 - CITY COUNCIL	61,101	87,075	12,675	12,721	13,737	39,133	44.9%	89,106
Expenses	61,101	87,075	12,675	12,721	13,737	39,133	44.9%	89,106
Salaries and Benefits	54,602	60,070	12,125	13,137	13,608	38,870	64.7%	62,101
Other Expenses	6,499	27,005	550	(416)	129	263	1.0%	27,005
14 - CITY TREASURER	53,521							
Expenses	53,521							
Salaries and Benefits	53,352							
Other Expenses	169							
12 - ADMINISTRATION	(16,007,470)	(15,213,474)	1,689,108	(6,893,565)	(2,590,642)	(7,795,099)	51.2%	(15,309,697)
Expenses	5,384,692	5,879,145	4,041,528	560,974	479,546	5,082,048	86.4%	6,178,713
Salaries and Benefits	3,135,858	3,492,966	2,656,416	269,538	227,312	3,153,265	90.3%	3,792,534
Other Expenses	2,248,834	2,386,179	1,385,112	291,436	252,235	1,928,783	80.8%	2,386,179
Revenues	21,392,162	21,092,620	2,352,421	7,454,539	3,070,188	12,877,148	61.1%	21,488,410
122 - HUMAN RESOURCES	472,105	457,731	122,356	88,085	90,857	301,297	65.8%	469,339
Expenses	472,105	457,731	122,356	88,085	90,857	301,297	65.8%	469,339
Salaries and Benefits	342,594	320,276	74,908	21,511	40,607	137,026	42.8%	329,884
Citywide Benefits	75,343	78,000	24,527	13,163	20,333	58,023	74.4%	80,000
Other Expenses	54,168	59,455	22,920	53,411	29,916	106,248	178.7%	59,455
13 - CITY CLERK	256,040	372,374	72,952	97,796	73,831	244,580	65.7%	414,986
Expenses	275,378	375,524	72,968	97,821	73,856	244,645	65.1%	425,136
Salaries and Benefits	193,937	320,399	68,326	84,873	76,227	229,426	71.6%	330,011
Other Expenses	81,441	55,125	4,642	12,948	(2,371)	15,219	27.6%	95,125
Revenues	19,338	3,150	16	25	25	65	2.1%	10,150
17 - FINANCE	1,023,517	1,120,991	263,933	333,296	282,238	879,467	78.5%	1,147,669
Expenses	1,032,789	1,135,791	264,525	334,086	284,881	883,491	77.8%	1,162,469
Salaries and Benefits	762,772	889,741	142,207	243,000	199,431	584,638	65.7%	916,419
Other Expenses	270,017	246,050	122,318	91,086	85,449	298,853	121.5%	246,050
Revenues	9,272	14,800	592	790	2,642	4,025	27.2%	14,800

Summary by Department

	2021 Actuals	Approved 2022 Budget	FY 2021-22 Quarter 1 Actuals	FY 2021-22 Quarter 2 Actuals	FY 2021-22 Quarter 3 Actuals	FY 2021-22 Year to Date	% of Budget	2023 Approved Budget
19 - POLICE	6,308,803	7,242,681	1,367,856	1,902,995	1,587,859	4,858,709	67.1%	7,545,761
Expenses	6,514,787	7,628,381	1,554,447	1,962,996	1,627,974	5,145,418	67.5%	7,933,603
Salaries and Benefits	5,922,315	6,844,381	1,429,000	1,858,625	1,429,144	4,716,769	68.9%	7,149,603
Other Expenses	592,472	784,000	125,447	104,371	198,830	428,649	54.7%	784,000
Revenues	205,984	385,700	186,592	60,002	40,115	286,709	74.3%	387,842
20 - FIRE	2,935,714	3,624,121	700,742	743,413	236,163	1,680,318	46.4%	3,815,910
Expenses	3,532,816	3,922,371	720,399	758,839	652,751	2,131,989	54.4%	4,114,160
Salaries and Benefits	2,664,148	2,804,286	673,748	708,515	607,843	1,990,105	71.0%	2,964,756
Other Expenses	868,668	1,118,085	46,651	50,324	44,909	141,884	12.7%	1,149,403
Revenues	597,103	298,250	19,656	15,426	416,589	451,671	151.4%	298,250
21 - PUBLIC WORKS	1,155,333	1,669,719	276,529	329,625	322,643	928,797	55.6%	1,691,779
Expenses	2,452,196	3,049,305	471,868	594,303	584,307	1,650,479	54.1%	3,075,512
Salaries and Benefits	1,050,336	905,590	157,180	220,344	201,770	579,293	64.0%	931,797
Other Expenses	1,401,860	2,143,715	314,689	373,960	382,537	1,071,186	50.0%	2,143,715
Revenues	1,296,863	1,379,586	195,340	264,678	261,664	721,682	52.3%	1,383,733
22 - RECREATION	1,303,783	1,485,053	133,157	379,136	524,785	956,774	64.4%	1,522,010
Expenses	1,890,087	2,040,533	348,367	544,603	587,672	1,400,339	68.6%	2,077,490
Salaries and Benefits	1,263,719	1,360,023	259,335	391,193	346,239	996,767	73.3%	1,396,980
Other Expenses	626,369	680,510	89,032	153,410	241,433	403,572	59.3%	680,510
Revenues	586,304	555,480	215,210	165,467	62,887	443,565	79.9%	555,480
23 - COMMUNITY DEV	537,331	883,560	93,267	261,038	187,223	541,528	61.3%	979,306
Expenses	1,392,337	1,563,860	319,149	524,530	343,438	1,187,116	75.9%	1,659,606
Salaries and Benefits	1,106,797	958,210	246,051	323,184	238,099	807,335	84.3%	986,956
Other Expenses	285,540	605,650	73,097	201,345	105,339	379,782	62.7%	672,650
Revenues	855,006	680,300	225,882	263,492	156,215	645,589	94.9%	680,300
1002 - EMS Fund	0	0	463,359	114,508	584,166	1,162,033		(2,323)
Expenses	2,510,962	2,699,524	661,256	688,160	584,166	1,933,581	71.6%	2,814,671
Salaries and Benefits	2,275,801	2,393,014	611,533	617,379	526,846	1,755,758	73.4%	2,506,111
Other Expenses	235,161	306,510	49,723	70,781	57,319	177,823	58.0%	308,560
Revenues	2,510,962	2,699,524	197,896	573,652	0	771,548	28.6%	2,816,994

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
11 - CITY COUNCIL	61,101	87,075	12,675	12,721	13,737	39,133	44.94%
EXPENSES	61,101	87,075	12,675	12,721	13,737	39,133	44.94%
Salaries and Wages	18,519	18,000	4,352	4,500	4,500	13,352	74.18%
Benefits	36,083	42,070	7,773	8,637	9,108	25,518	60.66%
Insurance	33,945	40,037	7,282	8,091	8,562	23,935	59.78%
Retirement	710	575	184	205	205	594	103.36%
Taxes	1,428	1,458	307	341	341	989	67.82%
Other Expenses	6,499	27,005	550	(416)	129	263	0.97%
Dues, Memberships, Publications, and Trainings	3,315	5,405	550	(475)	0	75	1.39%
Administrative and Office Expenses	161	1,100	0	0	129	129	11.76%
Professional Services	1,622	0	0	0	0	0	
Misc Expenses	1,400	20,500	0	59	0	59	0.29%
14 - CITY TREASURER	53,521	0				0	
EXPENSES	53,521	0				0	
Salaries and Wages	39,835	0				0	
Benefits	13,517	0				0	
Insurance	8,694	0				0	
Retirement	2,093	0				0	
Taxes	2,730	0				0	
Other Expenses	169	0				0	
Dues, Memberships, Publications, and Trainings	95	0				0	
Administrative and Office Expenses	74	0				0	
12 - ADMINISTRATION	(16,007,470)	(15,213,474)	1,689,108	(6,893,565)	(2,590,642)	(7,795,099)	-51.24%
12 - CITY MANAGER	599,752	348,265	91,450	119,056	108,309	318,815	91.54%
EXPENSES	599,752	414,265	97,015	124,481	112,824	334,320	80.70%
Salaries and Wages	461,552	309,850	79,304	91,939	79,914	251,157	81.06%
Benefits	95,744	79,415	14,395	23,882	23,226	61,504	77.45%
Insurance	16,196	18,911	3,938	8,220	6,633	18,791	99.37%
Retirement	52,387	36,800	8,470	12,759	10,553	31,782	86.36%
Taxes	27,161	23,704	1,987	2,904	6,040	10,930	46.11%
Other Expenses	42,456	25,000	3,316	8,659	9,684	21,659	86.64%
Dues, Memberships, Publications, and Trainings	3,359	5,000	349	0	2,355	2,704	54.08%
Administrative and Office Expenses	1,612	4,000	400	344	0	745	18.61%
Advertising & Promotions	0	4,500	0	0	0	0	0.00%
Professional Services	27,430	0	578	6,620	2,046	9,244	
Utilities	10,055	11,000	1,990	1,694	5,282	8,966	81.51%
Misc Expenses	0	500	0	0	0	0	0.00%
REVENUES	0	66,000	5,565	5,425	4,515	15,505	23.49%
Current Service Charges	0	66,000	5,565	5,425	4,515	15,505	23.49%

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
161 - INFORMATION SERVICES	511,414	577,651	59,382	133,621	124,466	317,469	54.96%
EXPENSES	511,414	577,651	59,382	133,621	124,466	317,469	54.96%
Salaries and Wages	126,809	140,950	31,608	45,382	35,342	112,332	79.70%
Benefits	52,514	59,701	12,307	16,223	15,156	43,686	73.18%
Insurance	27,687	31,730	6,212	7,930	8,282	22,424	70.67%
Retirement	15,428	17,188	3,732	4,890	4,233	12,855	74.79%
Taxes	9,399	10,783	2,363	3,403	2,642	8,408	77.97%
Other Expenses	332,091	377,000	15,467	72,015	73,968	161,451	42.83%
Dues, Memberships, Publications, and Trainings	22,937	2,500	0	130	0	130	5.20%
Administrative and Office Expenses	225,265	243,500	9,128	49,149	48,830	107,106	43.99%
Professional Services	61,420	81,000	4,421	20,949	4,793	30,163	37.24%
Misc Expenses	0	0	0	0	0	0	
Equipment	22,469	50,000	1,918	1,788	20,346	24,052	48.10%
162 - COMMUNICATIONS/MEDIA ADMIN	182,593	277,609	44,779	59,444	63,665	167,889	60.48%
EXPENSES	200,585	292,609	47,560	63,119	66,453	177,132	60.54%
Salaries and Wages	113,461	148,660	28,439	34,445	25,567	88,451	59.50%
Benefits	46,004	65,924	10,006	12,556	11,538	34,100	51.73%
Insurance	21,716	35,815	4,323	5,519	5,764	15,606	43.57%
Retirement	15,821	18,737	3,516	4,413	3,830	11,760	62.76%
Taxes	8,467	11,372	2,166	2,624	1,944	6,734	59.22%
Other Expenses	41,120	78,025	9,116	16,118	29,347	54,581	69.95%
Dues, Memberships, Publications, and Trainings	18,665	16,925	3,315	5,182	28,086	36,582	216.14%
Administrative and Office Expenses	4,314	10,650	590	0	0	590	5.54%
Advertising & Promotions	0	1,500	0	0	0	0	0.00%
Professional Services	8,126	36,300	0	8,296	0	8,296	22.85%
Rental Expense	0	0	0	0	0	0	
Utilities	5,735	5,250	1,219	1,731	1,261	4,211	80.22%
Misc Expenses	0	100	0	0	0	0	0.00%
Equipment	4,280	7,300	3,991	909	0	4,901	67.14%
REVENUES	17,992	15,000	2,781	3,675	2,788	9,244	61.63%
Current Service Charges	17,968	15,000	2,781	3,675	2,788	9,244	61.63%
Other Revenue	24	0	0	0	0	0	
15 - CITY ATTORNEY	230,724	290,000	19,360	100,483	71,637	191,479	66.03%
EXPENSES	230,724	290,000	19,360	100,483	71,637	191,479	66.03%
Other Expenses	230,724	290,000	19,360	100,483	71,637	191,479	66.03%
Professional Services	230,724	290,000	19,360	100,483	71,637	191,479	66.03%

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
18 - RISK MANAGEMENT	1,412,873	1,388,546	1,316,846	38,811	36,652	1,392,310	100.27%
EXPENSES	1,412,873	1,388,546	1,316,846	38,811	36,652	1,392,310	100.27%
Other Expenses	1,412,873	1,388,546	1,316,846	38,811	36,652	1,392,310	100.27%
Dues, Memberships, Publications, and Trainings	0	0	950	0	0	950	
Administrative and Office Expenses	4,687	3,000	1,275	8,255	1,330	10,860	361.99%
Insurance	1,408,186	1,385,546	1,314,621	30,557	35,322	1,380,500	99.64%
235 - ECONOMIC DEV	103,765	155,142	30,002	60,381	34,374	124,756	80.41%
EXPENSES	103,765	155,142	30,002	60,381	34,374	124,756	80.41%
Salaries and Wages	81,149	86,916	19,547	32,262	24,664	76,474	87.99%
Benefits	17,116	28,225	5,421	9,152	7,142	21,716	76.94%
Insurance	3,500	13,740	2,437	4,487	3,693	10,617	77.27%
Retirement	8,173	7,836	1,728	2,386	1,571	5,686	72.56%
Taxes	5,443	6,649	1,256	2,278	1,878	5,412	81.40%
Other Expenses	5,500	40,000	5,033	18,967	2,567	26,567	66.42%
Dues, Memberships, Publications, and Trainings	350	2,000	450	0	0	450	22.50%
Administrative and Office Expenses	0	10,000	0	6,300	0	6,300	63.00%
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	5,150	25,000	4,583	12,667	2,567	19,817	79.27%
Misc Expenses	0	2,000	0	0	0	0	0.00%
Equipment	0	1,000	0	0	0	0	0.00%
80 - NON-DEPARTMENTAL	(19,048,591)	(18,250,687)	127,288	(7,405,360)	(3,029,744)	(10,307,816)	56.48%
EXPENSES	2,325,579	2,760,933	2,471,363	40,078	33,142	2,544,583	92.16%
Benefits	2,141,509	2,573,325	2,455,389	3,695	4,761	2,463,845	95.75%
Insurance	65,198	35,000	2,561	5,022	5,912	13,495	38.56%
Retirement	2,076,311	2,538,325	2,452,828	(1,326)	(1,151)	2,450,350	96.53%
Other Expenses	184,070	187,608	15,974	36,383	28,381	80,737	43.04%
Dues, Memberships, Publications, and Trainings	16,366	17,000	6,292	0	7,569	13,861	81.54%
Administrative and Office Expenses	60,387	67,000	2,173	24,937	8,882	35,991	53.72%
Advertising & Promotions	0	5,000	0	0	0	0	0.00%
Professional Services	71,137	57,608	0	0	0	0	0.00%
Utilities	36,180	37,000	7,509	11,119	11,930	30,559	82.59%
Misc Expenses	0	4,000	0	327	0	327	8.17%
Vehicle/Equipment	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
REVENUES	21,374,170	21,011,620	2,344,075	7,445,439	3,062,886	12,852,399	61.17%
Property Tax	8,644,386	8,035,000	0	4,197,532	921,378	5,118,910	63.71%
Sales and Use Taxes	4,403,717	3,925,000	1,208,383	1,256,210	851,454	3,316,046	84.49%
Franchise and Other Taxes	5,978,558	5,592,800	1,061,787	1,919,503	1,304,466	4,285,756	76.63%
Licenses and Permits	789	1,200	344	146	260	749	62.46%
Earnings on Investments	227,558	490,000	25,441	12,101	0	37,543	7.66%
Revenues from Other Agencies	145,108	130,000	42,064	57,432	(15,750)	83,746	64.42%
Current Service Charges	4,358	6,000	1,385	1,069	1,052	3,506	58.44%
Other Revenue	22,361	73,000	4,671	1,445	27	6,143	8.41%
Transfers In	1,947,335	2,758,620	0	0	0	0	0.00%
Transfer In from Pension Tax Fund	1,947,335	2,351,993	0	0	0	0	0.00%
Transfer In from Other Revenue for Admin Costs	0	406,627	0	0	0	0	0.00%
122 - HUMAN RESOURCES	472,105	457,731	122,356	88,085	90,857	301,297	65.82%
EXPENSES	472,105	457,731	122,356	88,085	90,857	301,297	65.82%
Salaries and Wages	276,260	245,000	61,023	18,594	31,187	110,804	45.23%
Benefits	66,334	75,276	13,885	2,916	9,420	26,222	34.83%
Insurance	28,159	38,290	6,546	286	4,620	11,453	29.91%
Retirement	20,641	18,243	2,755	1,217	2,465	6,438	35.29%
Taxes	17,534	18,743	4,584	1,413	2,334	8,332	44.45%
Citywide Benefits	75,343	78,000	24,527	13,163	20,333	58,023	74.39%
Other Expenses	54,168	59,455	22,920	53,411	29,916	106,248	178.70%
Dues, Memberships, Publications, and Trainings	3,878	4,100	370	359	0	729	17.78%
Administrative and Office Expenses	15,752	16,805	334	841	1,745	2,920	17.37%
Advertising & Promotions	130	250	0	0	0	0	0.00%
Professional Services	34,028	37,800	22,217	52,211	28,161	102,589	271.40%
Misc Expenses	380	500	0	0	10	10	1.98%
13 - CITY CLERK	256,040	372,374	72,952	97,796	73,831	244,580	65.68%
131 - City Clerk - Administration	207,790	362,049	72,952	97,796	73,750	244,498	67.53%
EXPENSES	214,790	362,199	72,968	97,821	73,775	244,563	67.52%
Salaries and Wages	141,376	225,000	51,528	67,727	56,376	175,631	78.06%
Benefits	52,561	95,399	16,797	17,146	19,852	53,795	56.39%
Insurance	27,209	55,089	7,536	7,493	9,664	24,694	44.82%
Retirement	14,698	23,098	5,401	5,867	5,926	17,194	74.44%
Taxes	10,654	17,213	3,860	3,786	4,261	11,907	69.18%
Other Expenses	20,853	41,800	4,642	12,948	(2,453)	15,138	36.21%
Dues, Memberships, Publications, and Trainings	684	5,300	274	31	0	305	5.76%
Administrative and Office Expenses	16	500	442	436	0	878	175.55%
Advertising & Promotions	200	500	0	0	0	0	0.00%
Professional Services	19,953	35,000	3,926	12,481	(2,453)	13,955	39.87%
Misc Expenses	0	500	0	0	0	0	0.00%

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
REVENUES	7,000	150	16	25	25	65	43.53%
Current Service Charges	7,000	150	16	25	25	65	43.53%
132 - City Clerk - Elections	48,250	10,325	0	0	82	82	0.79%
EXPENSES	60,588	13,325	0	0	82	82	0.61%
Other Expenses	60,588	13,325	0	0	82	82	0.61%
Dues, Memberships, Publications, and Trainings	0	750	0	0	82	82	10.87%
Administrative and Office Expenses	60,368	50	0	0	0	0	0.00%
Professional Services	207	12,500	0	0	0	0	0.00%
Misc Expenses	13	25	0	0	0	0	0.00%
REVENUES	12,338	3,000	0	0	0	0	0.00%
Current Service Charges	12,338	3,000	0	0	0	0	0.00%
17 - FINANCE & ADMINISTRATIVE SVCS	1,023,517	1,120,991	263,933	333,296	282,238	879,467	78.45%
EXPENSES	1,032,789	1,135,791	264,525	334,086	284,881	883,491	77.79%
Salaries and Wages	588,914	671,040	109,714	185,769	141,338	436,820	65.10%
Benefits	173,858	218,701	32,493	57,231	58,093	147,818	67.59%
Insurance	92,156	122,170	15,981	36,442	37,046	89,468	73.23%
Retirement	40,147	45,197	8,199	9,029	10,441	27,669	61.22%
Taxes	41,555	51,335	8,314	11,760	10,606	30,680	59.76%
Other Expenses	270,017	246,050	122,318	91,086	85,449	298,853	121.46%
Dues, Memberships, Publications, and Trainings	2,950	3,750	150	470	0	620	16.53%
Administrative and Office Expenses	45,156	33,300	10,291	12,825	14,259	37,376	112.24%
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	174,858	180,000	102,261	71,360	46,235	219,856	122.14%
Rental Expense	4,168	1,500	625	500	625	1,751	116.73%
Utilities	27,051	27,250	4,763	5,901	11,091	21,756	79.84%
Misc Expenses	8,207	250	4,227	29	25	4,281	1712.42%
Equipment	7,627	0	0	0	13,214	13,214	
REVENUES	9,272	14,800	592	790	2,642	4,025	27.19%
Current Service Charges	9,272	14,800	592	790	2,642	4,025	27.19%
19 - POLICE	6,308,803	7,242,681	1,367,856	1,902,995	1,587,859	4,858,709	67.08%
191 - POLICE/ADMINISTRATION	1,031,490	1,097,903	84,728	233,931	220,921	539,580	49.15%
EXPENSES	1,237,474	1,483,603	271,320	293,933	261,037	826,289	55.69%
Salaries and Wages	644,212	801,710	134,530	181,480	157,539	473,549	59.07%
Benefits	207,540	243,193	43,108	53,054	53,452	149,615	61.52%
Insurance	75,185	69,460	14,040	17,122	19,690	50,852	73.21%
Retirement	122,933	162,108	27,118	33,191	31,406	91,714	56.58%
Taxes	9,422	11,625	1,951	2,742	2,356	7,048	60.63%

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
Other Expenses	385,722	438,700	93,682	59,398	50,046	203,125	46.30%
Dues, Memberships, Publications, and Trainings	131,871	154,000	52,128	28,527	14,902	95,556	62.05%
Administrative and Office Expenses	22,703	51,500	10,235	6,428	4,712	21,375	41.51%
Supplies	34,174	4,800	1,676	2,997	1,385	6,057	126.19%
Professional Services	120,774	131,000	9,312	5,884	5,867	21,062	16.08%
Rental Expense	0	1,000	0	0	0	0	0.00%
Utilities	46,381	46,200	8,757	9,518	21,049	39,324	85.12%
Safety Supplies	29,820	30,200	10,033	5,994	2,132	18,159	60.13%
Equipment	0	20,000	1,541	0	0	1,541	7.71%
Vehicle/Equipment Maintenance	0	0	0	0	0	0	
Misc Expenses	0	0	0	50	0	50	
REVENUES	205,984	385,700	186,592	60,002	40,115	286,709	74.33%
Licenses and Permits	2,500	3,000	500	1,750	0	2,250	75.00%
Fines and Forfeitures	97,171	270,000	77,043	58,219	40,035	175,298	64.93%
Revenues from Other Agencies	553	5,000	0	0	0	0	0.00%
Current Service Charges	105,275	107,600	108,990	0	0	108,990	101.29%
Other Revenue	485	100	59	32	80	171	170.80%
192 - POLICE/OPERATIONS	4,253,044	4,628,036	1,030,815	1,352,414	1,108,247	3,491,476	75.44%
EXPENSES	4,253,044	4,628,036	1,030,815	1,352,414	1,108,247	3,491,476	75.44%
Salaries and Wages	3,248,138	3,333,033	816,936	1,068,377	759,435	2,644,748	79.35%
Benefits	809,469	966,803	191,455	241,325	201,966	634,746	65.65%
Insurance	304,072	400,590	65,168	83,889	78,823	227,880	56.89%
Retirement	453,913	517,884	113,354	140,842	111,343	365,540	70.58%
Taxes	51,484	48,329	12,933	16,594	11,799	41,326	85.51%
Other Expenses	195,437	328,200	22,424	42,712	146,846	211,982	64.59%
Dues, Memberships, Publications, and Trainings	0	0	0	0	0	0	
Administrative and Office Expenses	0	0	0	0	0	0	
Supplies	25,574	30,000	7,098	11,455	7,619	26,172	87.24%
Professional Services	103,976	220,000	4,131	3,230	120,434	127,795	58.09%
Rental Expense	15,374	14,000	2,908	2,908	2,908	8,725	62.32%
Utilities	3,067	2,200	624	926	926	2,476	112.52%
Safety Supplies	0	0	0	0	0	0	
Equipment	0	2,000	0	0	599	599	29.96%
Vehicle/Equipment Maintenance	47,446	60,000	7,664	24,193	14,359	46,216	77.03%
Misc Expenses	0	0	0	0	0	0	
REVENUES	0	0	0	0	0	0	
Current Service Charges	0	0	0	0	0	0	

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
193 - POLICE/SUPPORT SERVICES	1,024,269	1,516,742	252,313	316,649	258,691	827,653	54.57%
EXPENSES	1,024,269	1,516,742	252,313	316,649	258,691	827,653	54.57%
Salaries and Wages	768,401	1,112,676	188,489	244,734	193,000	626,223	56.28%
Benefits	244,555	386,967	54,482	69,654	63,753	187,889	48.55%
Insurance	123,568	196,680	25,137	32,110	33,339	90,586	46.06%
Retirement	62,280	102,942	14,972	18,886	15,710	49,568	48.15%
Taxes	58,707	87,345	14,374	18,658	14,703	47,735	54.65%
Other Expenses	11,313	17,100	9,341	2,261	1,938	13,541	79.19%
Dues, Memberships, Publications, and Trainings	3,036	0	0	0	0	0	
Administrative and Office Expenses	0	0	0	0	0	0	
Supplies	2,035	9,600	1,841	2,261	1,938	6,041	62.93%
Professional Services	0	0	0	0	0	0	
Rental Expense	6,242	7,500	7,500	0	0	7,500	100.00%
Utilities	0	0	0	0	0	0	
Safety Supplies	0	0	0	0	0	0	
Misc Expenses	0	0	0	0	0	0	
20 - FIRE General Fund and EMS Fund Combined	2,935,714	3,624,121	1,164,102	857,921	820,328	2,842,351	78.43%
EXPENSES	5,398,228	5,778,140	1,381,655	1,446,999	1,236,917	4,065,570	70.36%
REVENUES	2,462,514	2,154,019	217,553	589,078	416,589	1,223,219	56.79%
0001 - General Fund	2,935,714	3,624,121	700,742	743,413	236,163	1,680,318	46.36%
Expenses	2,887,266	3,078,616	720,399	758,839	652,751	2,131,989	69.25%
Transfer to EMS (Expense)	645,550	843,755	0	0	0	0	0.00%
Revenue	597,103	298,250	19,656	15,426	416,589	451,671	151.44%
201 - FIRE ADMINISTRATION	(485,462)	(130,201)	6,845	25,284	(373,372)	(341,243)	262.09%
EXPENSES	111,641	168,049	26,502	40,710	43,216	110,428	65.71%
Salaries and Wages	74,895	112,668	22,017	33,877	34,415	90,309	80.16%
Benefits	11,929	24,681	3,385	4,876	4,909	13,170	53.36%
Insurance	1,680	9,347	409	528	507	1,443	15.44%
Retirement	4,525	6,490	1,293	1,771	1,771	4,836	74.51%
Taxes	5,724	8,844	1,683	2,577	2,631	6,891	77.91%
Other Expenses	24,817	30,700	1,100	1,957	3,892	6,949	22.63%
Dues, Memberships, Publications, and Trainings	350	2,000	350	560	0	910	45.50%
Administrative and Office Expenses	15,512	11,700	15	331	2,842	3,188	27.25%
Advertising & Promotions	0	1,000	0	16	0	16	1.60%
Supplies	678	2,000	0	0	0	0	0.00%
Professional Services	6,248	12,000	735	1,050	1,050	2,835	23.63%
Utilities	0	0	0	0	0	0	
Equipment	2,029	2,000	0	0	0	0	0.00%

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
REVENUES	597,103	298,250	19,656	15,426	416,589	451,671	151.44%
Licenses and Permits	34,684	31,000	9,833	12,505	6,433	28,771	92.81%
Revenues from Other Agencies	0	0	0	0	0	0	
Current Service Charges	162,307	167,100	9,578	2,468	124,014	136,060	81.42%
Other Revenue	400,112	100,150	245	453	286,141	286,839	286.41%
202 - FIRE/SUPPRESSION	2,775,625	2,910,567	693,897	718,129	609,535	2,021,560	69.46%
EXPENSES	2,775,625	2,910,567	693,897	718,129	609,535	2,021,560	69.46%
Salaries and Wages	2,060,293	2,103,308	542,573	540,161	445,503	1,528,238	72.66%
Benefits	517,032	563,629	105,772	129,600	123,015	358,388	63.59%
Insurance	219,148	233,310	41,616	52,531	54,687	148,834	63.79%
Retirement	268,232	299,821	56,316	69,270	61,922	187,509	62.54%
Taxes	29,652	30,498	7,840	7,799	6,406	22,045	72.28%
Other Expenses	198,301	243,630	45,551	48,367	41,016	134,935	55.39%
Dues, Memberships, Publications, and Trainings	13,481	19,700	4,243	3,357	4,193	11,793	59.86%
Administrative and Office Expenses	9,406	14,000	4,365	2,909	2,292	9,566	68.33%
Supplies	38,717	41,400	3,485	5,738	4,697	13,921	33.62%
Professional Services	2,533	21,000	0	854	200	1,054	5.02%
Rental Expense	3,835	8,480	268	131	246	645	7.61%
Utilities	39,704	46,400	11,916	7,571	14,037	33,523	72.25%
Misc Expenses	8,481	6,400	2,555	363	0	2,919	45.60%
Equipment	17,324	20,000	2,628	702	1,683	5,013	25.07%
Vehicle/Equipment Maintenance	64,820	66,250	16,091	26,741	13,669	56,500	85.28%
						0	
203 - FIRE/EMS	645,550	843,755	0	0	0	0	0.00%
EXPENSES	645,550	843,755	0	0	0	0	0.00%
Other Expenses	645,550	843,755	0	0	0	0	0.00%
Transfer to EMS	645,550	843,755				0	0.00%
1002 - EMS Fund - Deficit (Surplus)	0	0	463,359	114,508	584,166	1,162,033	
Expenses	2,510,962	2,699,524	661,256	688,160	584,166	1,933,581	71.63%
Revenue	1,865,412	1,855,769	197,896	573,652	0	771,548	41.58%
Transfer from GF (Revenue)	645,550	843,755	0	0	0	0	0.00%
201 - FIRE ADMINISTRATION	(1,643,339)	(1,628,071)	(196,369)	(562,859)	1,579	(757,648)	46.54%
EXPENSES	19,567	15,500	1,528	10,793	1,579	13,900	89.68%
Other Expenses	19,567	15,500	1,528	10,793	1,579	13,900	89.68%
Administrative and Office Expenses	19,567	15,500	1,528	10,793	1,579	13,900	89.68%
REVENUES	1,662,906	1,643,571	197,896	573,652	0	771,548	46.94%
EMS Property Tax	898,957	925,571	0	459,661	0	459,661	49.66%
EMS Revenues from Other Agencies	8,441	0	0	0	0	0	
EMS Grants	0	0	0	0	0	0	
EMS Current Service Charges	755,508	718,000	197,896	113,992	0	311,888	43.44%

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
203 - FIRE/EMS	1,643,339	1,628,071	659,728	677,367	582,586	1,919,681	117.91%
EXPENSES	2,491,395	2,684,024	659,728	677,367	582,586	1,919,681	71.52%
Salaries and Wages	1,799,088	1,860,760	508,881	491,384	408,258	1,408,522	75.70%
Benefits	476,713	532,254	102,652	125,996	118,589	347,237	65.24%
Insurance	218,105	245,440	44,888	57,172	59,419	161,480	65.79%
Retirement	232,673	259,833	50,415	61,735	53,298	165,447	63.67%
Taxes	25,935	26,981	7,349	7,088	5,872	20,309	75.27%
Other Expenses	215,594	291,010	48,195	59,987	55,740	163,923	56.33%
Dues, Memberships, Publications, and Trainings	589	13,650	886	441	3,546	4,873	35.70%
Administrative and Office Expenses	7,769	11,000	3,054	2,816	797	6,667	60.61%
Supplies	41,491	44,500	10,239	10,447	15,125	35,811	80.47%
Professional Services	88,671	115,060	9,621	32,100	21,912	63,633	55.30%
Rental Expense	0	0	0	0	0	0	
Utilities	28,293	33,100	9,034	6,000	9,326	24,360	73.59%
Misc Expenses	0	0	0	0	0	0	
Equipment	13,814	36,000	0	0	0	0	0.00%
Vehicle/Equipment Maintenance	34,966	37,700	15,361	8,184	5,035	28,579	75.81%
REVENUES	848,056	1,055,953	0	0	0	0	0.00%
Transfer In from Pension Tax Fund	202,506	212,198	0	0	0	0	0.00%
Transfer In from GF	645,550	843,755	0	0	0	0	0.00%
20 - PUBLIC WORKS	1,155,333	1,669,719	276,529	329,625	322,643	928,797	55.63%
211 - PUBLIC WORKS/ADMINISTRATION	403,267	484,573	101,067	145,743	83,104	329,915	68.08%
EXPENSES	411,981	489,573	103,526	147,806	83,322	334,653	68.36%
Salaries and Wages	87,929	70,030	17,732	26,916	19,491	64,139	91.59%
Benefits	24,598	18,243	7,570	6,606	5,707	19,884	109.00%
Insurance	11,607	7,908	3,595	3,233	2,490	9,318	117.83%
Retirement	6,773	4,978	2,080	1,907	1,763	5,750	115.51%
Taxes	6,218	5,357	1,896	1,466	1,454	4,816	89.90%
Other Expenses	299,454	401,300	78,223	114,283	58,124	250,630	62.45%
Dues, Memberships, Publications, and Trainings	19,008	57,500	2,523	1,437	2,536	6,496	11.30%
Administrative and Office Expenses	5,629	29,600	2,301	1,253	1,328	4,882	16.49%
Supplies	0	0	0	0	1,593	1,593	
Professional Services	5,481	20,000	0	47,400	(12,000)	35,400	177.00%
Rental Expense	240,271	260,000	69,074	58,597	55,436	183,107	70.43%
Utilities	28,933	34,000	4,318	5,597	9,232	19,146	56.31%
Misc Expenses	132	200	6	0	0	6	3.00%
REVENUES	8,714	5,000	2,458	2,062	218	4,739	94.77%
Current Service Charges	8,714	5,000	2,458	2,062	218	4,739	94.77%
Other Revenue	0	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
2121 - PW / MAINT / BLDG & FACILITIES	438,978	667,233	108,337	89,135	146,100	343,572	51.49%
EXPENSES	438,978	667,233	108,337	89,135	146,100	343,572	51.49%
Salaries and Wages	91,975	155,275	22,699	29,048	24,118	75,864	48.86%
Benefits	31,145	48,293	7,371	8,684	10,209	26,265	54.39%
Insurance	17,094	24,291	3,854	4,962	6,436	15,251	62.78%
Retirement	7,459	12,124	1,810	1,906	1,962	5,678	46.83%
Taxes	6,592	11,879	1,708	1,817	1,812	5,336	44.92%
Other Expenses	315,858	463,665	78,267	51,403	111,773	241,443	52.07%
Dues, Memberships, Publications, and Trainings	0	0	0	0	0	0	
Administrative and Office Expenses	979	1,000	2,350	0	0	2,350	235.00%
Supplies	38,792	75,750	11,611	10,373	13,785	35,770	47.22%
Professional Services	255,771	348,340	59,894	36,930	94,792	191,616	55.01%
Rental Expense	369	4,000	0	0	0	0	0.00%
Utilities	4,191	5,000	63	489	310	863	17.25%
Equipment	4,594	15,000	3,177	393	1,614	5,184	34.56%
Vehicle/Equipment Maintenance	11,161	14,575	1,172	3,218	1,272	5,661	38.84%
REVENUES	0	0	0	0	0	0	
Other Revenue	0	0	0	0	0	0	
2122 - PW / MAINT / PARKS	171,121	323,637	42,149	48,601	51,105	141,855	43.83%
EXPENSES	401,929	709,769	92,437	106,587	112,078	311,102	43.83%
Salaries and Wages	105,164	141,055	25,794	31,540	27,189	84,523	59.92%
Benefits	36,451	48,714	8,782	9,969	10,489	29,239	60.02%
Insurance	19,390	25,578	4,599	5,645	6,044	16,288	63.68%
Retirement	9,495	12,346	2,245	2,324	2,405	6,974	56.49%
Taxes	7,566	10,791	1,938	2,000	2,040	5,977	55.39%
Other Expenses	260,314	520,000	57,862	65,079	74,400	197,340	37.95%
Dues, Memberships, Publications, and Trainings	40,008	57,000	0	15,000	10,203	25,203	44.22%
Administrative and Office Expenses	0	0	0	0	0	0	
Supplies	21,592	70,000	1,496	3,126	10,592	15,214	21.73%
Professional Services	139,712	320,000	46,121	33,419	44,882	124,422	38.88%
Rental Expense	1,292	15,000	1,677	0	0	1,677	11.18%
Utilities	47,866	42,000	7,183	10,110	8,110	25,403	60.48%
Vehicle/Equipment Maintenance	9,844	16,000	1,384	3,424	614	5,422	33.88%
REVENUES	230,808	386,132	50,288	57,986	60,973	169,247	43.83%
Other Revenue	0	0	0	0	0	0	
Transfers In	230,808	386,132	50,288	57,986	60,973	169,247	43.83%
LLAD 1988-1	158,481	265,132	34,530	39,815	41,866	116,211	43.83%
Measure R - Playfields	14,944	25,000	3,256	3,754	3,948	10,958	43.83%
Measure M - Parks and Open Space	57,383	96,000	12,503	14,416	15,159	42,078	43.83%

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
2124 - PW / MAINT / PUBLIC RIGHT OF WAY	141,969	194,276	24,975	46,146	42,334	113,455	58.40%
EXPENSES	562,257	734,491	94,423	174,463	160,049	428,935	58.40%
Salaries and Wages	162,351	216,185	30,432	62,131	56,817	149,379	69.10%
Benefits	49,818	69,556	8,669	16,528	17,005	42,202	60.67%
Insurance	25,489	36,536	3,933	7,642	8,162	19,737	54.02%
Retirement	12,469	16,481	2,473	4,548	4,532	11,553	70.10%
Taxes	11,861	16,538	2,263	4,338	4,312	10,913	65.98%
Other Expenses	350,088	448,750	55,322	95,804	86,227	237,353	52.89%
Dues, Memberships, Publications, and Trainings	1,500	3,000	0	0	0	0	0.00%
Supplies	23,522	43,000	12,735	9,772	14,350	36,857	85.72%
Professional Services	165,242	218,000	14,547	42,834	40,483	97,864	44.89%
Utilities	130,769	145,750	26,111	30,533	30,005	86,649	59.45%
Vehicle/Equipment Maintenance	6,631	15,000	1,928	1,453	1,390	4,771	31.81%
Debt Service	22,422	24,000	0	11,211	0	11,211	46.71%
REVENUES	420,288	540,215	69,448	128,317	117,715	315,480	58.40%
Other Revenue	0	0	0	0	0	0	
Transfers In	420,288	540,215	69,448	128,317	117,715	315,480	58.40%
Measure F Street & Storm Drain	94,305	121,215	15,583	28,792	26,413	70,788	58.40%
HUTA Gas Tax	306,533	394,000	50,651	93,587	85,854	230,092	58.40%
LLAD 1988-1	19,450	25,000	3,214	5,938	5,448	14,600	58.40%
2125 - PW / MAINT / STREET TREES	0	(0)	(0)	(0)	(0)	(0)	57.51%
EXPENSES	241,712	288,239	47,500	53,417	64,863	165,780	57.51%
Salaries and Wages	93,942	100,098	20,690	21,748	22,000	64,438	64.37%
Benefits	28,423	38,140	7,440	7,175	8,745	23,360	61.25%
Insurance	12,312	20,397	3,665	3,627	4,724	12,016	58.91%
Retirement	9,594	10,086	2,214	2,095	2,364	6,673	66.16%
Taxes	6,516	7,658	1,562	1,452	1,657	4,671	61.00%
Other Expenses	119,348	150,000	19,370	24,494	34,118	77,982	51.99%
Dues, Memberships, Publications, and Trainings	362	500	0	169	0	169	33.80%
Administrative and Office Expenses	0	0	0	0	0	0	
Supplies	741	2,500	0	0	0	0	0.00%
Professional Services	118,245	147,000	19,370	24,325	34,118	77,813	52.93%
REVENUES	241,712	288,239	47,500	53,417	64,863	165,780	57.51%
Other Revenue	0	0	0	0	0	0	
Transfers In	241,712	288,239	47,500	53,417	64,863	165,780	57.51%
LLAD 1988-1	66,475	88,239	14,541	16,353	19,857	50,750	57.51%
Measure M - Parks and Open Space	175,238	200,000	32,959	37,064	45,007	115,029	57.51%

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
2127 - PW / MAINT / CREEKS & OS	(1)	0	0	0	0	0	
EXPENSES	56,799	160,000	25,645	22,896	17,894	66,436	41.52%
Other Expenses	56,799	160,000	25,645	22,896	17,894	66,436	41.52%
Administrative and Office Expenses	9,188	10,000	0	9,592	0	9,592	95.92%
Supplies	3,918	5,000	236	919	1,209	2,364	47.29%
Professional Services	43,693	145,000	25,409	12,385	16,685	54,480	37.57%
REVENUES	56,800	160,000	25,645	22,896	17,894	66,436	41.52%
Transfers In	56,800	160,000	25,645	22,896	17,894	66,436	41.52%
Measure R - Creeks	17,750	50,000	8,014	7,155	5,592	20,761	41.52%
Measure R - Open Space	35,500	100,000	16,028	14,310	11,184	41,523	41.52%
Measure M - Parks and Open Space	3,550	10,000	1,603	1,431	1,118	4,152	41.52%
22 - RECREATION	1,303,783	1,485,053	133,157	379,136	524,785	956,774	64.43%
221 - REC & COMMUNITY SVCS ADMIN DIV	376,298	331,713	57,804	81,645	162,208	221,354	66.73%
EXPENSES	392,498	349,393	61,854	81,645	166,258	229,454	65.67%
Salaries and Wages	252,894	187,895	35,474	47,959	44,030	127,463	67.84%
Benefits	81,982	55,538	14,327	13,902	16,266	44,496	80.12%
Insurance	35,220	20,723	6,050	6,245	7,089	19,384	93.54%
Retirement	32,154	20,441	5,860	6,536	5,851	18,247	89.27%
Taxes	14,608	14,374	2,417	1,122	3,326	6,865	47.76%
Other Expenses	57,623	105,960	12,053	19,784	105,962	57,496	54.26%
Dues, Memberships, Publications, and Trainings	360	4,100	0	0	0	0	0.00%
Administrative and Office Expenses	20,260	49,200	9,365	5,984	15,743	31,093	63.20%
Advertising & Promotions	0	0	0	0	0	0	
Supplies	10,062	3,500	169	952	359	1,479	42.27%
Professional Services	7,729	31,200	96	9,553	6,820	16,469	52.78%
Rental Expense	9,000	9,000	2,250	2,250	2,250	6,750	75.00%
Equipment	0	0	0	0	0	0	
Utilities	10,212	8,960	173	1,045	487	1,705	19.03%
REVENUES	16,200	17,680	4,050	0	4,050	8,100	45.81%
Current Service Charges	0	0	0	0	0	0	
Other Revenue	16,200	17,680	4,050	0	4,050	8,100	45.81%
222 - REC/RECREATION DIV	342,845	275,767	3,489	101,181	129,849	234,520	85.04%
EXPENSES	568,115	479,067	131,522	193,696	159,099	484,317	101.10%
Salaries and Wages	334,381	250,590	64,867	138,925	93,116	296,909	118.48%
Benefits	150,542	111,677	19,768	39,149	35,420	94,336	84.47%
Insurance	98,496	75,729	10,875	21,213	21,922	54,009	71.32%
Retirement	26,814	16,778	3,958	8,158	6,440	18,557	110.60%
Taxes	25,232	19,170	4,935	9,777	7,058	21,770	113.56%

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
Other Expenses	83,192	116,800	46,887	15,622	30,564	93,072	79.68%
Dues, Memberships, Publications, and Trainings	0	0	0	0	0	0	
Administrative and Office Expenses	3,187	4,500	1,194	0	0	1,194	26.53%
Advertising & Promotions	15	12,500	0	298	1,650	1,948	15.59%
Supplies	1,169	5,500	763	506	2,160	3,429	62.34%
Professional Services	29,587	19,000	36,204	3,433	11,262	50,899	267.89%
Rental Expense	0	0	0	0	0	0	
Utilities	46,400	71,800	8,154	11,222	15,462	34,838	48.52%
Equipment	0	1,500	221	0	0	221	14.76%
Vehicle/Equipment Maintenance	2,834	2,000	350	162	30	542	27.12%
REVENUES	225,270	203,300	128,032	92,514	29,250	249,797	122.87%
Revenues from Other Agencies	0	0	0	0	0	0	
Current Service Charges	225,270	188,300	128,032	92,514	29,250	249,797	132.66%
Other Revenue	0	15,000	0	0	0	0	0.00%
223 - NEIGHBORHOOD SERVICES	475,498	500,123	58,434	146,437	89,483	294,353	58.86%
EXPENSES	575,453	530,123	59,079	146,752	118,605	324,435	61.20%
Salaries and Wages	181,476	190,970	46,564	45,183	41,172	132,918	69.60%
Benefits	55,308	28,153	12,409	14,361	15,050	41,819	148.54%
Insurance	26,896	0	5,403	6,902	7,208	19,512	
Retirement	14,604	13,544	3,448	4,008	3,770	11,226	82.89%
Taxes	13,807	14,609	3,558	3,451	4,072	11,081	75.85%
Other Expenses	338,670	311,000	106	87,208	62,383	149,697	48.13%
Administrative and Office Expenses	0	0	0	0	0	0	
Advertising & Promotions	3,139	2,000	0	0	0	0	0.00%
Supplies	34	2,000	106	0	0	106	5.31%
Professional Services	163,879	210,000	0	46,426	43,002	89,428	42.58%
Rental Expense	171,618	97,000	0	40,782	19,381	60,163	62.02%
Equipment Purchases	0	0	0	0	0	0	
REVENUES	99,955	30,000	645	315	29,122	30,082	100.27%
Revenues from Other Agencies	65,500	0	0	0	0	0	
Current Service Charges	34,455	30,000	645	315	29,122	30,082	100.27%
2242 - REC / YOUTH SERVICES	30,606	55,258	6,708	(7,570)	75,101	74,239	134.35%
EXPENSES	146,648	275,258	49,349	57,040	75,566	181,955	66.10%
Salaries and Wages	70,698	181,715	32,969	37,720	54,187	124,876	68.72%
Benefits	29,289	43,143	6,235	7,597	9,326	23,158	53.68%
Insurance	19,920	19,887	2,891	3,691	4,865	11,447	57.56%
Retirement	3,965	9,355	821	1,026	1,355	3,203	34.23%
Taxes	5,404	13,901	2,522	2,880	3,106	8,509	61.21%

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
Other Expenses	46,661	50,400	10,145	11,723	12,053	33,921	67.30%
Dues, Memberships, Publications, and Trainings	0	0	0	0	0	0	
Administrative and Office Expenses	7,195	5,000	1,291	502	0	1,794	35.87%
Advertising & Promotions	0	500	0	0	0	0	0.00%
Supplies	0	6,000	0	270	960	1,230	20.50%
Professional Services	300	1,000	900	900	0	1,800	180.00%
Rental Expense	16,646	18,000	4,358	4,372	4,358	13,089	72.72%
Utilities	22,122	17,350	3,564	5,467	6,575	15,606	89.95%
Equipment	0	1,000	0	0	0	0	0.00%
Vehicle/Equipment Maintenance	399	1,550	32	211	160	402	25.95%
REVENUES	116,043	220,000	42,641	64,610	465	107,716	48.96%
Current Service Charges	116,043	220,000	42,641	64,610	465	107,716	48.96%
2244 - REC / SENIOR SERVICES	52,335	288,279	4,375	52,571	68,144	125,091	43.39%
EXPENSES	181,028	372,279	44,217	60,599	68,144	172,961	46.46%
Salaries and Wages	59,340	223,900	19,228	33,717	30,120	83,066	37.10%
Benefits	21,465	52,529	5,148	7,854	7,552	20,554	39.13%
Insurance	10,702	11,336	2,182	2,931	3,135	8,248	72.76%
Retirement	6,265	24,064	1,503	2,353	2,131	5,987	24.88%
Taxes	4,498	17,128	1,463	2,570	2,286	6,319	36.89%
Other Expenses	100,223	95,850	19,841	19,028	30,471	69,341	72.34%
Dues, Memberships, Publications, and Trainings	75	0	0	0	0	0	
Administrative and Office Expenses	517	2,150	22	61	0	82	3.82%
Advertising & Promotions	0	0	0	0	0	0	
Supplies	1,128	9,000	150	434	0	584	6.49%
Professional Services	56,889	46,100	12,850	8,826	15,511	37,187	80.67%
Rental Expense	0	0	0	0	0	0	
Utilities	37,155	28,600	6,650	9,441	12,384	28,475	99.56%
Vehicle/Equipment Maintenance	4,459	10,000	170	267	2,576	3,013	30.13%
REVENUES	128,693	84,000	39,842	8,028	0	47,870	56.99%
Revenues from Other Agencies	0	0	0	0	0	0	
Current Service Charges	122,292	73,000	39,842	8,028	0	47,870	65.58%
Other Revenue	6,401	11,000	0	0	0	0	0.00%
225 - REC / ARTS DIV	26,201	33,913	2,346	4,871	0	7,217	21.28%
EXPENSES	26,345	34,413	2,346	4,871	0	7,217	20.97%
Salaries and Wages	19,128	25,280	1,659	3,996	0	5,655	22.37%
Benefits	7,216	8,633	687	830	0	1,517	17.57%
Insurance	4,007	3,920	435	458	0	893	22.78%
Retirement	1,800	2,779	125	144	0	270	9.71%
Taxes	1,409	1,934	126	228	0	354	18.31%

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
Other Expenses	0	500	0	45	0	45	9.03%
Administrative and Office Expenses	0	0	0	0	0	0	
Advertising & Promotions	0	250	0	0	45	45	18.06%
Supplies	0	250	0	0	0	0	0.00%
Professional Services	0	0	0	45	(45)	0	
REVENUES	144	500	0	0	0	0	0.00%
Current Service Charges	144	500	0	0	0	0	0.00%
23 - COMMUNITY DEVELOPMENT	537,331	883,560	93,267	261,038	187,223	541,528	61.29%
231 - COMMUNITY DEV/ ADMINISTRATION	(508,261)	(405,801)	(164,688)	(137,380)	(111,212)	(413,281)	101.84%
EXPENSES	282,745	190,499	61,193	72,112	45,003	178,308	93.60%
Salaries and Wages	207,954	128,735	44,096	53,439	33,276	130,811	101.61%
Benefits	42,006	32,014	9,594	9,301	8,405	27,300	85.28%
Insurance	10,350	8,974	1,918	2,433	2,461	6,813	75.91%
Retirement	18,332	13,192	4,330	4,668	3,418	12,416	94.12%
Taxes	13,324	9,848	3,347	2,200	2,525	8,072	81.97%
Other Expenses	32,785	29,750	7,503	9,372	3,321	20,197	67.89%
Dues, Memberships, Publications, and Trainings	2,794	7,000	2,212	1,543	0	3,756	53.65%
Administrative and Office Expenses	4,929	9,250	621	1,260	671	2,552	27.59%
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	16,170	5,000	2,966	3,240	0	6,206	124.12%
Utilities	8,623	8,050	1,703	1,450	4,529	7,683	95.44%
Misc Expenses	269	250	0	1,879	(1,879)	0	0.00%
Equipment	0	0	0	0	0	0	
Vehicle/Equipment Maintenance	0	200	0	0	0	0	0.00%
REVENUES	791,006	596,300	225,882	209,492	156,215	591,589	99.21%
Licenses and Permits	579,177	420,000	153,714	149,244	124,619	427,577	101.80%
Current Service Charges	211,643	176,100	72,140	60,198	31,538	163,876	93.06%
Other Revenue	186	200	28	51	58	136	68.05%
232 - COMMUNITY DEV/ BUILDING DIV	477,031	435,349	136,242	126,392	113,761	376,395	86.46%
EXPENSES	487,031	435,349	136,242	126,392	113,761	376,395	86.46%
Salaries and Wages	234,980	210,415	58,227	73,988	54,601	186,816	88.78%
Benefits	103,218	97,584	22,517	27,678	25,844	76,039	77.92%
Insurance	62,320	60,133	12,489	15,935	16,586	45,010	74.85%
Retirement	23,631	21,354	5,599	6,633	5,100	17,332	81.17%
Taxes	17,266	16,097	4,429	5,110	4,158	13,697	85.09%

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
Other Expenses	148,833	127,350	55,498	24,726	33,316	113,540	89.16%
Dues, Memberships, Publications, and Trainings	1,185	4,500	918	0	0	918	20.40%
Administrative and Office Expenses	627	1,850	0	0	0	0	0.00%
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	146,887	120,000	54,550	24,173	33,283	112,005	93.34%
Utilities	0	0	0	0	0	0	
Misc Expenses	0	500	0	455	0	455	91.08%
Vehicle/Equipment Maintenance	134	500	30	98	33	161	32.25%
REVENUES	10,000	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Other Revenue	10,000	0	0	0	0	0	
233 - COMMUNITY DEV/ PLANNING DIV	324,500	260,554	99,548	186,683	119,650	405,881	155.78%
EXPENSES	324,500	260,554	99,548	186,683	119,650	405,881	155.78%
Salaries and Wages	201,213	123,905	73,432	101,718	67,669	242,819	195.97%
Benefits	54,288	41,899	16,364	19,934	17,422	53,720	128.21%
Insurance	14,388	13,926	3,261	4,146	6,356	13,763	98.83%
Retirement	25,517	18,494	7,494	8,648	5,897	22,039	119.17%
Taxes	14,383	9,479	5,608	7,140	5,170	17,918	189.03%
Other Expenses	69,000	94,750	9,753	65,031	34,559	109,343	115.40%
Dues, Memberships, Publications, and Trainings	238	3,000	130	0	0	130	4.33%
Administrative and Office Expenses	572	1,750	76	250	0	326	18.62%
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	67,465	90,000	9,463	64,410	34,277	108,149	120.17%
Utilities	725	0	84	371	282	738	
REVENUES	0	0	0	0	0	0	
Other Revenue	0	0	0	0	0	0	
234 - COMMUNITY DEV/ TRANSPORTATION	203,091	368,022	14,301	38,137	20,342	72,779	19.78%
EXPENSES	203,091	368,022	14,301	38,137	20,342	72,779	19.78%
Salaries and Wages	142,286	158,155	11,104	17,125	12,659	40,888	25.85%
Benefits	28,454	32,067	2,873	2,857	3,229	8,959	27.94%
Insurance	5,011	5,190	636	789	823	2,248	43.32%
Retirement	13,354	14,778	1,399	1,662	1,447	4,508	30.51%
Taxes	10,089	12,099	839	406	959	2,203	18.21%
Other Expenses	32,351	177,800	324	18,154	4,454	22,932	12.90%
Dues, Memberships, Publications, and Trainings	1,070	1,700	175	1,077	0	1,252	73.65%
Administrative and Office Expenses	129	1,100	0	0	312	312	28.36%
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	31,152	175,000	149	17,077	4,142	21,368	12.21%

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
236 - COM DV/ENVIRONMENTAL RESOURCES	40,970	225,437	7,865	47,206	44,682	99,753	44.25%
EXPENSES	94,970	309,437	7,865	101,206	44,682	153,753	49.69%
Salaries and Wages	73,725	102,735	6,072	13,893	12,486	32,451	31.59%
Benefits	18,675	30,702	1,773	3,250	2,508	7,531	24.53%
Insurance	6,492	13,190	577	1,174	773	2,524	19.14%
Retirement	7,016	9,652	739	1,187	785	2,711	28.08%
Taxes	5,167	7,859	457	889	950	2,297	29.22%
Other Expenses	2,570	176,000	20	84,063	29,688	113,771	64.64%
Dues, Memberships, Publications, and Trainings	775	1,000	20	0	0	20	2.00%
Administrative and Office Expenses	0	0	0	0	0	0	
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	1,795	175,000	0	84,063	29,688	113,751	65.00%
REVENUES	54,000	84,000	0	54,000	0	54,000	64.29%
Other Revenue	54,000	54,000	0	54,000	0	54,000	100.00%
Transfers In	0	30,000	0	0	0	0	0.00%
Transfer in from STOP Waste	0	30,000	0	0	0	0	0.00%



	March 31, 2020	March 31, 2021	March 31, 2022
	Balances	Balances	Balances
Combined City Accounts			
Mechanics' Bank			
Main Account	6,320,966	6,068,434	14,824,735
Employee Flex Spending Account	50,658		16,461
Total Mechanics' Bank	6,371,625	6,068,434	14,841,196
Local Agency Investment Fund (LAIF)			
Main Account	23,813,108	25,595,007	24,678,361
1999 Limited Obligation Bond	2,299,267	2,257,668	2,264,660
Total LAIF	26,654,536	27,852,675	26,943,020
CalTRUST			
CalTRUST Short Term Fund	2,477,940	2,513,396	2,500,790
Total CalTRUST	2,477,940	2,513,396	2,500,790
BNY Mellon			
1999 LLD Bond Reserve Account	30,378	30,395	30,400
Storm Drain Note Reserve Account	363,639	364,239	0
Total BNY Mellon	394,017	394,634	30,400
Total Cash and Investments	35,898,117	36,829,139	44,315,406

Closed Police and Fire Pension Plan Accounts

Mechanics' Bank			
Pension Account	22,112	231,383	212,991
Total Mechanics' Bank	22,112	231,383	212,991
Local Agency Investment Fund (LAIF)			
Pension Account	16,994	331,030	31,876
Total LAIF	16,994	331,030	31,876
Charles Schwab			
Cash and Bank Sweep	655,374	80,243	331,907
Bond Funds	1,633,522	1,404,934	1,297,579
Equity Funds	1,224,365	1,819,043	1,873,418
Total Charles Schwab	3,513,261	3,304,220	3,502,904
Total Cash and Investments	3,552,367	3,866,633	3,747,771

City of Albany

GENERAL FUND RESERVE POLICY



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

Amended by Resolution No. 2022-47

May XX, 2022

1000 San Pablo Avenue
Albany, CA 94706
510.528.5710

www.albanyca.org
cityhall@albanyca.org

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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;
- Contributions to the Sogorea Te' Land Trust;
- 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.