

# CITY OF ALBANY BIENNIAL BUDGET



**Fiscal Years**  
**2021-22 and 2022-23**

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**CITY OF ALBANY BIENNIAL BUDGET (FYs 2021-22/2022-23)**

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

Agenda Date: June 7, 2021  
Reviewed by: NA

**SUBJECT:** Biennial Budget for Fiscal Years 2021-22 and 2022-23

**REPORT BY:** Heather Rowden, Finance Director  
Nicole Almaguer, City Manager

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**SUMMARY**

This report details the City Manager’s proposed operating budget for fiscal years 2021-22 and 2022-23.

**STAFF RECOMMENDATION**

That the Council:

1. Adopt Resolution No. 2021-57, adopting the two-year City of Albany Operating Budget and specific Special Revenue Fund allocations for fiscal years 2021-22 and 2022-23;
2. Adopt Resolution No. 2021-58, establishing the 2021-22 Appropriations Limit at \$25,058,246;
3. Adopt Resolution No. 2021-59, amending the City of Albany Master Fee Schedule;
4. Adopt Resolution No. 2021-60, approving the updated Salary Schedule for City Employees;
5. Adopt Resolution No. 2021-61, adopting the FY2021-22 (July 1, 2021-June 30, 2021) tax rate for the pension override tax to fund City of Albany pension obligations;
6. Adopt Resolution No. 2021-62, confirming Fiscal Year 2021-22 rates applied to the City of Albany Special Taxes and fees collected on the annual property tax bill.

**BACKGROUND**

In odd numbered years the City Council adopts a biennial operating budget, appropriating funds for the next two fiscal years. Staff have prepared a proposed budget for fiscal years 2021-22 and 2022-23, beginning July 1, 2021. The proposed budget was prepared based on what staff consider the appropriate staffing and supply levels to maintain services deemed essential core city services, or services directed by Council policy.

## **DISCUSSION**

The attached budget package provides the following detail:

Section 1, Introduction: General items associated with the budget process and creation including the resolution appropriating funds, Council policies, discussion of the Appropriations (GANN) Limit, and the Master Fee Schedule.

Section 2, Staffing: Discussion of the City's organization, a summary of staffing levels for the last five years, and a summary of upcoming bargaining unit changes, including any changes to the salary schedule required by these changes or requested by staff.

Section 3, Biennial Operating Budget: Comprehensive discussion of the City's biennial operating budget including a breakdown by department. A listing of each department's accomplishments from the previous biennial budget years and goals for the upcoming two fiscal years is included.

Section 4, Special Revenue and Enterprise Funds: Comprehensive discussion of the City's special revenue and enterprise (business type) funds, including historical information and updates to the tax rates. This section includes funds associated with both Albany special taxes and any ongoing revenue received from other agencies.

Section 5, Debt Service: Discussion of the City's outstanding debt issuances.

Section 6, Police and Fire Pension Fund: Discussion of the City's closed Police and Fire Pension Fund including beneficiary information and future considerations.

Section 7, Future Funding Needs: Discussion of upcoming fiscal issues for consideration by the Council. No action is being requested, this information is for planning purposes only.

## **ANALYSIS**

Each section referenced above contains detail helpful in understanding the City's finances. This staff report identifies specific items to assist Council in understanding the budget as a whole and how each section relates to the City's overall financial position.

### **Section 1, Introduction**

Several steps go into preparing the biennial operating budget. An important analysis is reviewing fiscal policies adopted by Council. Two policies specific to the budgeting process are the General Fund Reserve Policy and the Capital Reserve Fund Policy. The

General Fund Reserve Policy, adopted to ensure the City has sufficient resources in case of emergencies, limits the amount of fund balance that can be used from the general fund to offset operational deficits. At the end of fiscal year 2019-20 the audited general fund balance was \$7,181,183. The City's fund balance policy calls for a reserve of 25% of the most recently adopted budget's expenditures. The proposed fiscal year 2021-22 general fund operating budget includes \$26,204,429 in expenses. Approximately \$6,551,100 is needed to maintain the 25% fund balance required by Council policy.

While at first glance it seems that the City is exceeding the 25% fund balance, it is important to note that any operational deficits will reduce that balance. The fiscal year 2020-21 budget called for use of approximately \$1,508,000. While it is not anticipated that the City will realize the full budgeted deficit (due to salary savings from both an administrative hiring freeze and unfilled positions, as well as diligence by staff to keep other costs down), as the City moves closer to full staffing and is able to complete projects that have been held off due to staff turnover, it is much more likely that a budgeted deficit will be realized. Assuming the City ends fiscal year 2020-21 without adding to or using any fund balance, leaving the general fund balance at the 2019-20 audited level, the proposed fiscal year 2021-22 budget calls for a budgeted deficit of approximately \$1,807,000, which would reduce fund balance. If realized, the general fund balance would drop to approximately \$5,374,000, over \$1,000,000 below the 25% required by Council policy.

Some of this reduction is due to the reduction in revenue caused by the COVID-19 pandemic. While the City is anticipating some of this revenue to be replaced by federal stimulus money, the exact amount the City can use to replenish fund balance is unknown at this time. The 25% fund balance policy was set specifically to help the City weather economic downturns, like the downturn associated with the pandemic, however it calls for a plan to rebuild that balance. The City has also seen increases in operational expenses exceeding increases in revenues for the past several years. This is a structural issue not related to the pandemic and should be addressed as soon as possible.

The second policy that is important to review is the Capital Reserve Fund Policy. While the Capital Reserve Fund Policy does not currently have a direct impact on the biennial operating budget, a plan for funding these reserves must be addressed. In the future, it will become increasingly important to program reserve funding into the operating budget to save for larger purchases. In many cases, the City may borrow (through loans, notes, or bonds) to fund larger projects; however, a balance between borrowing and saving is important for financial stability over the long term. Reserves are discussed in more detail in Section 7 of the budget package. Staff will be presenting a Debt Service Policy for Council consideration in the upcoming fiscal year.

In previous years, several staff reports relating to the budget have been presented to Council at different times, one of which authorized updates to the Master Fee Schedule. As the Master Fee Schedule raises revenue to reimburse certain costs directly related to services provided by the City, it is important to include any updated revenue projections in the biennial budget. The proposed Master Fee Schedule is detailed in Section 1.5 of the

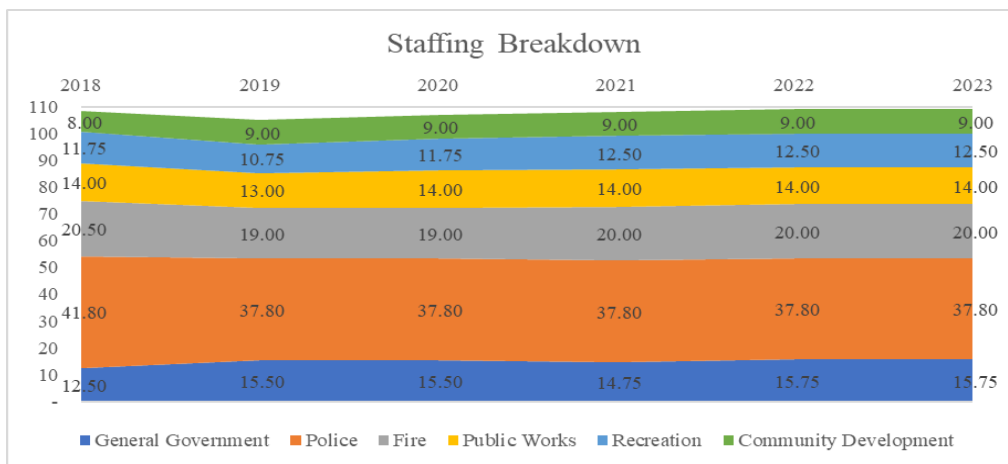
budget package. Minimal changes are being proposed for the upcoming fiscal year, none of which effect the amount of revenue the City will collect.

Also presented separately was the City’s Appropriation Limit, also known as the Gann Limit. State law restricts the amount that local governments may appropriate from proceeds of tax. This amount is increased each year based on a specific formula detailed in state law. Detail on the appropriations limit proposed for fiscal year 2021-22 is presented in Section 1.4 of the budget package. Due to the nature of the calculations, amendments to the appropriations limit must come each year so the limit for fiscal year 2022-23 will be presented in June 2022.

**Section 2, Staffing**

Additional detail has been added to the staffing section of the budget report compared to previous years. In addition to summarizing the changes outlined in the City’s various union contracts, five years’ worth of staffing levels has been provided in addition to including the updated salary schedule that would be effective July 1, 2021, should all budget proposals be approved.

As seen in section 2.2, authorized staffing levels city-wide have ranged from 105.05 full time equivalents (FTEs) to 108.05 FTEs. A breakdown of authorized FTEs by category from fiscal year 2017-18 through 2020-21, as well as proposed staffing levels for fiscal years 2021-22 and 2022-23 is as follows:



Starting with fiscal year 2021-22, in addition to various restructuring, staff have proposed adding an additional position within the General Government section for a Deputy City Clerk. Along with other reclassification, the additional position is expected to increase overall City salaries by approximately \$35,000. Additional staffing detail by department is included in section 3.3 of the budget packet.

**Section 3, Biennial Operating Budget**

Section 3 of the budget package includes both summary and detail for all operating expenses. Operating expenses are included in four funds:

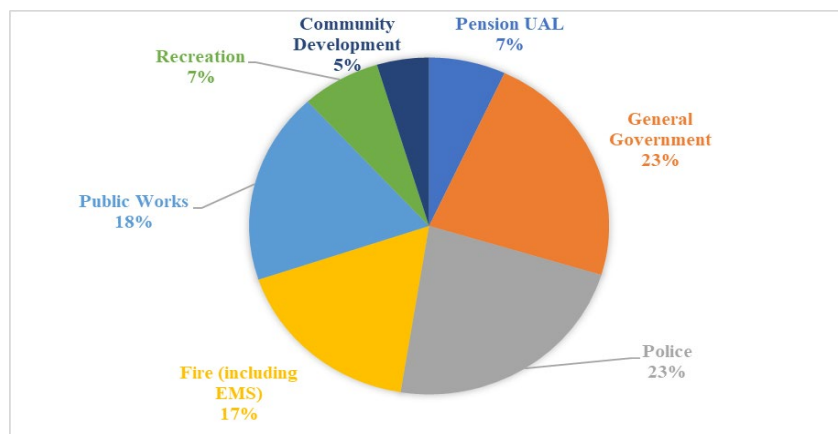
General Fund (0001): The City’s general fund records all general fund revenues (general taxes, most fees, and other miscellaneous revenues). General city operating expense are also recorded in the general fund. This includes all expenses that cover core City services and are not directly related to special revenue sources. This includes most reoccurring programs that the City would continue, regardless of funding source.

EMS Fund (1002): The Emergency Medical Services (EMS) Fund, while identified as a special revenue fund as it records revenues from two parcel taxes specifically for EMS and Advanced Life Saving services support, includes operating expenses associated with providing ambulance response and transport services. Operational expenses are detailed in Section 3.3.7 while the fund’s history, fund balance, and tax rates are discussed in Section 4.8.

Storm Drain Fund (1601): Historically, Albany’s Storm Drain/National Pollutant Discharge Elimination System (NPDES) fund has been treated as a special revenue fund, however a review by staff and the City’s auditors has revealed that this fund should be an enterprise fund, similar to the City’s Sewer fund. As such, operating expenses associated with this program must be recorded directly in the fund. To ensure that Section 3 encompasses all city-wide operating expenses, Fund 1601 details have been included in this section. Fund balance details and anticipated CIP spending is discussed in Section 4.7.

Sewer Operating Fund (4001): The City’s sewer operations are considered enterprise, or business type, operations. This causes them to be treated differently for accounting purposes than most other funds. As described above, the sewer operations are being detailed in Section 3.3.8, while fund balance and anticipated CIP spending is discussed in Section 4.13.

Overall, City operating expenses are expected to increase \$615,107 in the General Fund, \$86,610 in the EMS fund, \$554,166 in the Storm Drain Fund, and \$892,417 in the Sewer Operations Fund. The overall operational expenditure breakdown by functional area is as follows:

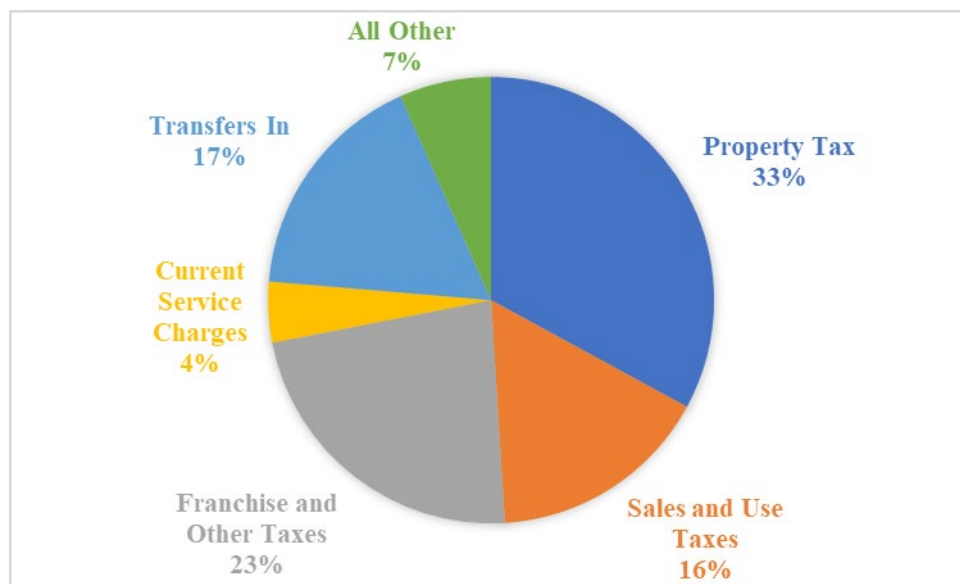




General Fund revenues are anticipated to increase just over \$737,000. This is a combination of the increase in real property transfer and utility users' taxes that were passed in November, in addition to a small increase in projected real property tax collections. There is a small decrease in unsecured property tax anticipated based on the closure of some businesses due to the pandemic.

No change in budgeted sales tax revenue is anticipated from the current fiscal year, 2020-21, to fiscal year 2021-22. Sales tax collections decreased from their high of \$4.5 million in fiscal year 2018-19 due to the pandemic. At this point, while the economy is recovering, it is still unclear how quickly sales tax revenues will recover. As the City's second largest individual source of revenue, the economic recovery will have a substantial impact on any projected deficits.

Overall revenue collections are broken down as follows:



#### *Sugar Sweetened Beverage Taxes*

In November 2016 the City of Albany voters approved Measure O1, a tax on sugar sweetened beverages. The tax is outlined in Albany municipal code §4-13. As passed, the tax has no restrictions on spending and is a general tax. While this is a general tax, a study session is required by municipal code §4-13.10, to allow certain groups to provide input and recommendations regarding the expenditure of proceeds from the tax.

A study session was held on May 17, 2021 to allow advisory bodies, medical professionals, and the public to provide input on spending related to the tax. The draft expenditure plan, detailed below, provides information including cost estimates for proposed programs identified by Council at the study session to be implemented with sugar sweetened beverage tax proceeds during fiscal year 2021-2022.

Expenditures include continued funding for the crossing guard program which alleviates demands on the police department, Healthy Me Music & Movement program which teaches preschool, transition kindergarten and kindergarten students, the importance of good nutrition, drinking water, fitness, hygiene, and social skills, Bike Safety Program which teaches 4<sup>th</sup> & 5<sup>th</sup> grade students street riding. New programs include funding Gardening Talks in collaboration with the Berkeley Garden Club, AUSD’s All-bany Swims, a pilot program which teaches 1<sup>st</sup>, 2<sup>nd</sup> & 3<sup>rd</sup> grade students basic swimming skills, elements of an education campaign in association with existing funded programs and partial funding for a Walk’n Roll to Shore event to promote outdoor exercise and mental wellness.

Projects and programs approved for fiscal Year 2021-2022:

<b>Description</b>	<b>Cost</b>	<b>Budget Section</b>
<p>Crossing Guard Program - The crossing guard program has been provided by All City Management Services (ACMS) since FY2018/19 school year and funded by sugar sweetened beverage tax proceeds. Contracting for the service has helped to lessen workload and demand placed on the police department allowing staff to focus on law enforcement duties and internal matters related to the operations of the police department rather than the management of an ancillary program.</p>	\$160,000	3.3.6 – Police
<p>Healthy Me Music &amp; Movement program - Program implemented virtually through weekly classes via Zoom and weekly videos created by Healthy Me Kids in English and Spanish and provided to Albany Unified School District Preschool, Transitional Kindergarten and Kindergarten classrooms, as well as Albany Preschool, and Kids Speaking Spanish preschool. Each week all teachers, principals, and registered Zoom participants receive a new video lesson via email that includes a puppet skit, original songs and dances, and other interactive elements to teach healthy habits. The program will be taught in person as soon as it is possible based on safety guidelines.</p>	\$12,500	3.3.2 – Non-Departmental
<p>Bike Safety Program - The “Drive Your Bike” program provides intensive education and training courses for bicycling to 4<sup>th</sup> and 5<sup>th</sup> grade students, typically during PE class. Students first learn street riding safety on school grounds, and the program culminates in an on-street ride field trip. Students learn how to perform a bike safety check, adjust helmets, communicate with traffic, abide by the rules of the road, communicate at intersections, and safely navigate their school’s neighborhood by bike. The program is offered through</p>	\$15,000	3.3.2 – Non-Departmental

the non-profit Cycles of Change. The program will be taught in person as soon as it is possible based on safety guidelines.		
Gardening Talks - The Recreation & Community Services Department will coordinate with the Berkeley Garden Club to provide eight free garden talks on topics of interest presented by professionals in the field.	\$1,600	3.3.9 – Recreation
All-bany Swims - The Albany Unified School District All-bany Swims is a pilot program to teach young children to swim targeting primary grades (1 <sup>st</sup> , 2 <sup>nd</sup> & 3 <sup>rd</sup> graders) with a comprehensive program to improve water safety and fitness in children that are most at-risk for drowning. The swim lessons would be offered to 147 low socioeconomic level students who qualify for free or reduced-price lunch.	\$24,108	3.3.2 – Non-Departmental
Education Campaign - Education campaign on reducing soda consumption to be incorporated into funded projects to promote public health and encourage healthy habits. Components of the campaign could include posters, banners, magnets and bulk mailing of postcards, service announcements through KALB to inform the public of programs funded with SSB.	\$10,000	3.3.2 – City Manager
Walk'n Roll to the Shore event - This one day event provides free outdoor exercise and music to promote physical wellness and mental health, and to show Albany residents how easy it is to walk and ride bikes to the Albany waterfront.	\$6,000	3.3.2 – Non-Departmental
<b>Total</b>	<b>\$229,208</b>	

At the study session, questions arose regarding the accounting of this tax. As stated previously, this is a general fund tax and, without Council action, staff is required to account for these funds within the General Fund. Since implementation of the tax, staff has tracked revenues in a special account, combined within the sales tax revenue presented in budget and audit reports, and has tracked expenditures through project accounting, even though they are combined with other departmental expenses for budget and audit reports.

In previous years an accounting has been provided at the study session detailing the amount of tax collected compared to expenditures directly related to the program since inception. This has given the impression that these funds are handled separately, which has never been the case. The balance presented in past years has always been a subset of the General Fund fund balance, and any revenues not spent have been returned to fund balance each year. This is not a decision made by staff, it is a function of the accounting rules around general taxes. To increase understanding of how the City's finances work, staff updated the presentation to better explain the relationship the tax has to the general fund.

If Council would like to set these funds aside as a special revenue, Council may set aside general revenues as reserve funds, such as in the Capital Reserve Fund Policy previously discussed. To set these funds aside, a Resolution would need to be passed by Council specifying the amount of the reserve as well as any specific funding sources and uses. As with all other general revenues, money set aside in reserve funds may be redirected to other uses at any time (such as a funding emergency) by a vote of the Council.

Prior to action, it is important to discuss the affects of removing these funds from the general fund. A discussion of the City's General Fund fund balance was made earlier in this staff report. While the City is currently above the 25% fund balance set by Council policy, removing sugar sweetened beverage taxes from the General Fund will further reduce the General Fund fund balance. Using the proposed budget for fiscal year 2021-22, a reduction of \$262,000 is a 1% drop in fund balance. The General Fund fund balance as of June 30, 2020 is just over 27%, however the City has continued to budget deficits that it is more likely to realize as time goes on.

#### Section 4, Special Revenue and Enterprise Funds

Special revenue funds support City operations and capital improvements in specific ways. Section 4 of the budget package provides historical detail for all special revenues, as well as identifying what each revenue source can be used for, and has been used for historically. This section details any expenses coded directly to the funds. These are non-operating expenses, generally either one-time projects, or projects/services that would not continue if the funding source were removed. Anticipated CIP expenses, appropriated in November 2020 with the CIP budget, are provided for illustrative purposes. No changes to CIP appropriations are being requested at this time.

Enterprise funds, while also mentioned in Section 3 of this report in the discussion of operating expenses, are included in Section 4 as well to show how they affect fund balances and anticipated CIP expenses.

#### Section 5, Debt Service Funds

Debt service is accounted for in separate funds than operating and capital expenses. The City's debit issues, including history on what the debt funded and how it is paid, is described in Section 5 of the budget package.

#### Section 6, Albany Police and Fire Pension Fund

The City acts as trustee for the closed Police and Fire Pension Plan (the plan). The plan has been closed to new participants since 1971, when all active employees were switched to CalPERS (California Public Employees' Retirement System). While the plan's operations are generally directed by the City Charter, updates on the plan should be provided to the Council on an annual basis. Most importantly, Council should discuss future funding of the plan.

As of the most recent actuarial valuation, dated June 30, 2020, the plan's total pension liability is estimated at \$14,218,991. At the time, the plan had investments worth \$3,703,012, meaning the plan was 26.04% funded. The unfunded actuarial liability (UAL)

for the plan was determined to be \$844,500. This amount is fully funded by the City's pension tax override.

More plan details are provided in Section 6 of the budget package and the proposed UAL payment is discussed in Section 4.1.

#### Section 7, Future Funding Needs

Section 7 is for discussion purposes only; no appropriations are being requested. The City's two major funding needs that will need to be addressed in the coming years are increasing pension obligations and the funding of reserves. As seen in section 7.1, the City's CalPERS UAL, separate from the closed Police and Fire Pension Plan UAL, is anticipated to increase to \$5.36 million in 2032, an increase of \$2.8 million annually over current levels. The City is currently using the max value of the pension tax override to fund applicable annual pension costs (both active participate contributions based on payroll and UAL payments) so no additional funding can be derived from this tax.

While this tax can increase annually based on the increase in assessed value, there are two things to think about. First, the tax cannot be used to fund 100% of the City's pension obligations (restrictions detailed in Section 4.1). Second, while Albany has historically seen a yearly increase in taxable property values, the amount of the change is highly variable, and in no way keeps up with the anticipated cost in pension obligations.

Reserve funds, established to fund asset repair and replacement, and larger projects that happen cyclically, but not on an annual basis, are discussed in Section 7.2. While staff have not suggested funding the reserves as part of the operating budget at this time, it is something that the City will need to do in the near future. As mentioned in the overview of Section 5, Debt Services, a comprehensive asset replacement strategy, including leveraging debt service with savings, should be discussed and implemented within the next few years.

#### Conclusion

As previously expressed, the City has budgeted deficits for the last three fiscal years, relying on fund balance to cover any proposed deficit. With a combination of staff diligence in keeping expenses low, chronic understaffing in the Police Department, and other staff turnover causing planned projects to be delayed, the City has recognized year end surpluses even while budgeting deficits. These savings cannot be relied upon for much longer.

In addition to budgeted programs and services reaching optimum capacity, other expenses are increasing year over year. As mentioned in this staff report, pension payments, both for active employees and the City's UALs, are projected to increase through the mid-2030's when the unfunded liability annual payment will exceed \$5 million. In addition, other annual expenses such as insurance, software and other IT related costs, and equipment repairs continue to increase.

Staff continue to pursue additional revenue streams; however, funding cuts may be necessary in future years if additional revenue is not realized.

While this staff report summarizes the overall effects of the proposed budget, and items to think about in the City's fiscal future, additional detail to assist in understanding the City's overall budget can be found throughout the budget package.

### **SUSTAINABILITY CONSIDERATIONS**

The City strives to ensure sustainable purchasing habits are followed, whenever possible.

### **SOCIAL EQUITY AND INCLUSIVITY CONSIDERATIONS**

City services are provided to all residents in a socially equitable and inclusive manner. Programs and services are administered with Council priorities, including social equity and inclusivity, in mind.

### **CITY COUNCIL STRATEGIC PLAN INITIATIVES**

The biennial budget is drafted with the City Council's strategic plan initiatives in mind for each department. All resources are allocated to providing essential City services, as well as achieving goals and implementing policies as set forth by the Council.

Goal 5, Initiative 1: Sound and Transparent Management of City Financial Resources.

### **FINANCIAL CONSIDERATIONS**

This budget sets spending priorities for the next two fiscal years. While amendments are generally made prior to the second fiscal year, these are smaller changes with specific programing changes in mind, not large, sweeping changes.

### **NEXT STEPS**

Once adopted, changes can be made at any time by Resolution of the City Council.

**RESOLUTION NO. 2021-57**

**A RESOLUTION OF THE ALBANY CITY COUNCIL ADOPTING  
THE TWO-YEAR CITY OF ALBANY OPERATING BUDGET  
FOR FISCAL YEARS 2021-2022 AND 2022-2023**

**WHEREAS**, the City Fiscal Year concludes on June 30<sup>th</sup> of each year; and

**WHEREAS**, the City Council desires to adopt a two-year operating budget authorizing appropriations for Fiscal Year 2021-2022 beginning July 1, 2021 and Fiscal Year 2022-2023 beginning July 1, 2022: and

**WHEREAS**, the Operating Budget is a financial plan that accounts for all funds used for City operations including the General Fund; and

**WHEREAS**, the proposed budget was reviewed by the City Council at a public meeting held by the Albany City Council on May 17, 2021, at which time all interested persons were afforded an opportunity to be heard on matters pertaining to the proposed budget.

**NOW, THEREFORE, BE IT RESOLVED** by the Albany City Council that the Two-Year Operating Budget for fiscal years 2021-22 and 2022-23 shall be approved for the following funds:

Fund	Fiscal Year 2021-22	Fiscal Year 2022-23
0001 – General Fund	\$26,147,403	\$27,171,310
1001 – Pension Property Tax	\$3,564,191	\$3,064,191
1002 – Emergency Medical Services Fund	\$2,699,524	\$2,814,671
1101 – Measure B Streets and Roads	\$5,000	\$5,000

1103 – Measure B Paratransit	\$28,533	\$28,533
1105 – HUTA Gas Taxes	\$400,000	\$400,000
1201 – Measure BB Streets and Roads	\$5,000	\$5,000
1203 – Measure BB Paratransit	\$15,636	\$17,236
1301 – LLD 1996-1 Open Space	\$100,000	\$100,000
1302 – LLD 1996-1 Recreation & Playfield	\$25,000	\$25,000
1303 – LLD 1996-1 Creek Maintenance	\$50,000	\$50,000
1304 – LLD 1988-1 Lighting and Landscaping	\$366,000	\$366,000
1305 – Sidewalk Parcel Tax	\$21,481	\$21,481
1306 – Parks and Open Space Parcel Tax	\$324,663	\$324,663
1401 – Library Operations	\$861,557	\$866,577
1402 – PEG Funds	\$28,500	\$22,000
1601 – Storm Drain / NPDES	\$808,228	\$761,570
2006 – Street and Storm Drain Parcel Tax	\$141,220	\$141,220
3004 – Storm Drain Parcel Note	\$195,691	-
3005 – 2016 General Obligation Refunding Bond	\$982,612	\$981,862
4001 – Sewer Operations	\$2,152,994	\$2,160,192
4003 – Sewer Debt Service	\$597,100	\$595,002

**BE IT FURTHER RESOLVED** that, except for Fund 0001 – General Fund, these appropriations are in addition to any appropriations previously allocated for specific projects or programs; and

**BE IT FURTHER RESOLVED** that the City Manager shall be authorized to administratively do the following without further action by the City Council the City Manager shall be authorized to transfer budgeted amounts between line items, provided that the transfer is within the same department activity and fund.

  
 GE'NELL GARY, MBA - MAYOR





# City of Albany

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## RESOLUTION NO. 2021-57

PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF ALBANY,

The 7th day of June, 2021, by the following votes:

AYES: Council Members Jordan, McQuaid, Nason, Tiedemann and Mayor Gary

NOES: none

ABSENT: none

ABSTAINED: none

RECUSED: none

WITNESS MY HAND AND THE SEAL OF THE CITY OF ALBANY, this 8th  
day of June, 2021.

Anne Hsu  
CITY CLERK

*The City of Albany is dedicated to maintaining its small town ambiance, responding to the needs of a diverse community, and providing a safe, healthy and sustainable community.*

# *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*  
CAPITAL RESERVE  
FUND POLICY



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Albany, CA 94706  
510.528.5710

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

**Adopted by  
Resolution No.  
2020-38**

May 4, 2020



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## **SECTION 1: PURPOSE**

The purpose of this policy is to establish adequate financial reserves to appropriately repair and replace City assets such as vehicles, equipment, and buildings. These funds are reserved specifically for capital needs and are not to be used for generally operating purchases. Capital Reserves are restricted funds that are not part of the City's unreserved fund balance as dictated in the City's Fund Balance Reserve Fund Policy.

## **SECTION 2: TYPE OF RESERVES**

The following Reserve Funds are established by this Policy:

- Community Development Reserve Fund
- Emergency Medical Services (EMS) Reserve Fund
- Fire Department Reserve Fund
- General City Building Reserve Fund
- IT Equipment Reserve Fund
- KALB Equipment Reserve Fund
- Police Department Reserve Fund
- Public Works Reserve Fund
- Recreation Reserve Fund

## **SECTION 3: RESERVE FUNDING LEVELS**

Reserve funding levels are directly tied to planned capital needs, with an estimated allowance for emergency repairs and replacement. Annually, in conjunction with the adoption of the operating budget, staff will provide the Council with a report including an asset replacement schedule. The report will include estimated repair and replacement costs for a five-year period as well as the annual reserve funding amounts required to meet these obligations.

To ensure funds are available in the case of a maintenance emergency, reserve fund levels may only fall below the amounts indicated below due to an emergency and with approval by the City Council:

<b>Reserve Fund</b>	<b>Minimum Funding Level</b>
Community Development Reserve Fund	\$100,000
Emergency Medical Services (EMS) Reserve Fund	\$100,000
Fire Department Reserve Fund	\$100,000
General City Building Reserve Fund	\$250,000
IT Equipment Reserve Fund	\$50,000
KALB Equipment Reserve Fund	\$50,000
Police Department Reserve Fund	\$100,000
Public Works Reserve Fund	\$100,000
Recreation Reserve Fund	\$100,000

## **SECTION 4: FUNDING OF RESERVES**

Reserves may be funded in numerous ways, including, but not limited to:

- Council appropriation during adoption of the annual operating budget;
- Proceeds from the sale of City assets;
- Council appropriation of unreserved General Fund balances in excess of the City's Fund Balance Policy; and
- Interest on the portion of City investments associated with each reserve fund.

Special funding sources include:

- Community Development Reserve Fund
  - Reserve fund fees included as part of permit fees
- EMS Reserve Fund
  - EMS and Advanced Life Support parcel taxes
- Recreation Reserve Fund
  - Reserve Fund Fees associated with facility rentals and set by the Master Fee Schedule

## **SECTION 5: CONDITIONS FOR USE OF RESERVES**

Capital Reserve balances are to be used for the repair and replacement of vehicles, equipment, building repair and land improvements as approved by the City Council. Reserve funds may also be used to repair or replace items deemed necessary for continued public health and safety. The Community Development funds are used primarily for funding to assist with the completion of mandated planning documents including but not limited to the City's General Plan and associated Housing Element as well as funds to implement particular programs or projects outlined in planning documents. Funds may also be applied towards implementation of essential environmental projects or to assist with environmentally preferable purchasing for particular assets when appropriate.

Council appropriation of reserve funds is required and City purchasing procedures must be followed when using reserve funds. In conjunction with the annual review of the asset replacement schedule, the City Manager will request appropriation of required funding for routine repair and replacement. Unplanned expenditures will be brought to Council for appropriation on an as needed basis.

In the event of an emergency, per Albany Municipal Code § 2-27.5, purchases of equipment, materials, supplies, or services determined by the City Manager to be necessary to meet an emergency which threatens the public health, safety or welfare, may be made without prior Council approval, however the purchases will be provided to the City Council at the earliest practicable meeting time.

## **SECTION 6: REVIEW**

This policy shall be reviewed by the Finance Director each year during the preparation of the report required by Section 3, and at least every 5 years by the City Council.

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## 1.4 – APPROPRIATIONS (GANN) LIMIT

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The State Constitution includes a restriction on the amount that local governments may appropriate from “proceeds of taxes.” The Appropriations Limit (the Limit) was established based on appropriations during fiscal year 1978-79, and it is increased each year based on specified factors. The Limit may also be referred to as the Gann Limit or Proposition 4 Limit.

Adoption of the adjustment must be done at a noticed meeting and there must be a recorded vote of the City Council regarding the selection of optional factors selected for the adjustment calculation. As part of the annual external audit, the City Auditors review the computation of the adjustment to the limit and report any findings. California Government Code section 7910(a) requires the documentation used to determine the appropriations limit to be available for fifteen days prior to adoption.

### 2021-2022 Formula Used to Make Adjustments

The annual adjustment is based on a formula which includes two categories of adjustment factors. The City has the discretion to choose one factor from each of the categories as noted below:

#### CATEGORY A – CHANGE IN POPULATION

- Change in City of Albany population, (-9.62%); or
- Change in population for Alameda County, (-0.37%).

#### CATEGORY B – CHANGE IN STATE INCOME OR NON-RESIDENTIAL VALUATION

- Change in State Per Capita Income, (5.73%); or
- Change in City of Albany non-residential assessed valuation, (.598%).

Staff prepared the calculations necessary to adopt the Limit for Fiscal Year 2021-2022 in accordance with State Law and the Uniform Guidelines of the League of California Cities. The discretionary factors selected in calculating the 2021-2022 Limit are: (1) the change in the Alameda County Population; and (2) the change in State Per Capita Income. A Public Notice was posted more than 15 days prior to the City Council meeting announcing that the factors used to compute the adjustment to the limit were available.

The new Fiscal Year 2021-2022 limit is proposed to be adopted as \$25,058,246. The following summarizes the key calculation factors:

### SUMMARY OF CALCULATION FACTORS (Prepared by Albany Finance Department)

**Fiscal Year 2020-2021 Limit as Adopted (Resolution No. 2020-58) \$23,789,125**

**Selected 2021-2022 Adjustment Factors:**

Change in Population – County	$(-0.37 + 100) / 100 =$	<b>0.9960</b>
Change in State Per Capita Income	$(5.73 + 100) / 100 =$	<b><u>1.0573</u></b>
Fiscal Year 2020-2021 Adjustment Factor	$=$	<b>1.0533%</b>

**Calculated Increase In Limit \$ 1,269,121**

**Fiscal Year 2021-2022 Appropriations Limit**

**\$25,058,246**

As shown above, the percentage increase in the limit is 5.33% which is then applied to the Limit established for the previous Fiscal Year (2020-2021).

Staff separately calculated the 2021-2022 appropriations that are subject to the Appropriations Limit. The proposed City of Albany Fiscal Year 2021-2022 Budget included \$11,934,096 of appropriations that would be categorized as “Proceeds of Taxes” and subject to the Limit. Therefore, appropriations for the Fiscal Year are \$13,124,149 below the Limit.

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**RESOLUTION NO. 2021-58**

**A RESOLUTION OF THE ALBANY CITY COUNCIL ESTABLISHING  
THE APPROPRIATIONS LIMIT FOR THE 2021-22 FISCAL YEAR**

**WHEREAS**, annually State law requires that an Appropriations Limit be adopted by the City Council; and

**WHEREAS**, Article XIII B of the California Constitution places certain restrictions on appropriations made by local governments; and

**WHEREAS**, the restrictions are applicable to appropriations that meet the definition of “Proceeds of Taxes”; and

**WHEREAS**, the law allows the option to select the factors to be used to calculate the annual Appropriations Limit; and

**WHEREAS**, for one of the adjustment factors the City must select between: (A) the change in the City of Albany population, or (B) the change in the Alameda County population, and the City has selected the change in the Alameda County population; and

**WHEREAS**, for the second adjustment factor the City must select between: (1) the change in the State per capita income, or (2) the change in the assessed valuation of local non-residential construction, and the City has selected the change in the State per capita income; and

**WHEREAS**, the calculation of the Appropriations Limit for Fiscal Year 2021-2022 is described in Attachment 1, attached hereto and by reference made a part hereof.

1           **NOW, THEREFORE, BE IT RESOLVED** that the Albany City Council, does  
2 hereby establish the appropriations limit for fiscal year 2021-2022 as \$25,058,246; and  
3

4           **BE IT FURTHER RESOLVED** that the Limit has been calculated in accordance  
5 with State Law as shown in Attachment 1, attached hereto.  
6

7           **BE IT FURTHER RESOLVED** that said appropriation limit herein established  
8 may be changed, as deemed necessary, by resolution of the Albany City Council.  
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14 GE'NELL GARY, MBA - MAYOR  
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**ATTACHMENT 1  
CITY OF ALBANY RESOLUTION No. 2021-XX  
ADOPTION OF FISCAL YEAR 2021-22 APPROPRIATIONS LIMIT**

**A. Selection of Optional Factors**

**1. Change In Population – City of Albany or Alameda County**

<b>Population</b>	<b>1/1/2020</b>	<b>1/1/2021</b>	<b>% Increase</b>
a. City of Albany	18,871	17,055	-9.62%
b. County of Alameda	1,661,183	1,654,975	-0.37%

The selected factor is 1(b). County of Alameda growth of -0.37%

**2. Change in State Per Capita Personal Income vs. Change In City Non-Residential Building Construction**

<b>Factors</b>	<b>% Change</b>
a. Change in State Per Capita Personal Income	5.73%
b. Change in Albany New Non-Residential Assessed Valuation	0.598%

The selected factor is 2(a). Change in State Per Capita Income 5.73%

**B. Fiscal Year 2021-2022 Growth Adjustment Factor**

Calculation of the adjustment factor = X \* Y

Where :

$$X = \frac{\text{Selected Factor \#1} + 100}{100} = \frac{-0.37 + 100}{100} = 0.00996$$

$$Y = \frac{\text{Selected Factor \#2} + 100}{100} = \frac{5.73 + 100}{100} = 1.0573$$

**FY 2020-2021 ADJUSTMENT FACTOR (X \* Y) = 1.0411**

**C. Fiscal Year 2021-2022 Calculation of Appropriations Limit**

Fiscal Year 2020/2021 Limit ( <i>Reso. 2020-58</i> )	\$23,789,125
Fiscal Year 2021/2022 Adjustment Factor	<u>x 1.0573</u>
<b>FISCAL YEAR 2021-2022 Appropriations Limit</b>	<b>\$25,058,246</b>

**Appropriations Subject To Limit : \$11,934,096  
Fiscal Year 2021/2022 is \$13,124,149 below the limit**



# City of Albany

1000 San Pablo Avenue • Albany, California 94706  
(510) 528-5710 • [www.albanyca.org](http://www.albanyca.org)

## RESOLUTION NO. 2021-58

PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF ALBANY,

The 7th day of June, 2021, by the following votes:

AYES: Council Members Jordan, McQuaid, Nason, Tiedemann and Mayor Gary

NOES: none

ABSENT: none

ABSTAINED: none

RECUSED: none

WITNESS MY HAND AND THE SEAL OF THE CITY OF ALBANY, this 8th  
day of June, 2021.

Anne Hsu  
CITY CLERK

*The City of Albany is dedicated to maintaining its small town ambiance, responding to the needs of a diverse community, and providing a safe, healthy and sustainable community.*

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## 1.5 – MASTER FEE SCHEDULE

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The master fee schedule is a single document that consolidates various user and services fees, regulatory and permit fees, development impact fees, infrastructure connection fees, and fines and penalties associated with violations of the Municipal Code. The Master Fee Schedule is generally updated annually; however, it can be updated at any time with proper notice. Unlike taxes, which must be approved by voters, fees are directly related to the reimbursement of services provided by the City and can be approved by the Council at a noticed public hearing.

In conjunction with annual budget planning and review, each City department, in coordination with the Finance Department, uses appropriate methodology to set fees that correspond to their operations. In certain cases, a third-party vendor may be brought in to conduct a fee study, assisting staff in the analysis of service level costs.

Aside from general formatting changes, the following changes are proposed and highlighted in Section 1.5.1, the proposed Master Fee Schedule:

1. Fire: Updates to the wording associated with inspection fees. Per State law, non-voter approved fees may only be assessed for services provided directly to a customer. While the City historically has only charged fees sufficient to cover the cost of providing inspections, wording relating to the fee covering other services is being removed to avoid confusion.
2. Recreation: In addition to miscellaneous wording updates, two fee changes are being proposed. Memorial Park Event Area fees and the fees for curtains in the Community Room are being removed.

Staff continue to review potential revenue sources and may bring fee updates to Council at a later date if necessary.

# **CITY OF ALBANY MASTER FEE SCHEDULE**



**Effective July 1, 2021**

1. ADMINISTRATIVE FEES	Fiscal Year 20-21	Fiscal Year 21-22
Unless otherwise noted, electronic copies of records are provided at no cost		
<b>COPIES PUBLIC RECORDS/INFORMATION</b>		
Printed Copies of Public Records (Letter sized/black and white)	\$0.10	\$0.10
Other sizes or color copies/prints at City cost		
Commercial Business License Listing	\$72.00	\$72.00
Rental Business License Listing	\$72.00	\$72.00
New Licenses Issued During Prior Month	\$16.20	\$16.20
<b>STAFF TIME (per hour)</b>		
City Manager	\$166.70	\$166.70
City Attorney	\$295.00	\$295.00
Dept. Heads & Senior Management	\$146.12	\$146.12
Supervisory/Professional/Technical Staff	\$100.33	\$100.33
Administrative Staff	\$70.23	\$70.23
Fire & Police Staff	\$138.40	\$138.40
Maintenance Worker	\$78.98	\$78.98
<b>MISCELLANEOUS</b>		
Returned Checks	\$30.00	\$30.00
Candidate's Statement – printing fee	Entire fee, as set by the County of Alameda	Entire fee, as set by the County of Alameda
Notice of Intent to circulate a petition	Entire fee, as set by the County of Alameda of State of CA	Entire fee, as set by the County of Alameda of State of CA
<b>FRANCHISE RENEWAL AGREEMENTS</b>		
Staff time – per above rates	Deposit \$20,000.00	Deposit \$20,000.00
Consultant & Attorney fees	City's cost	City's cost
<b>MEDIA FEES:</b>		
Basic Audio Package per event	\$150.00	\$150.00
(incl: 2 Speakers, 1 Mixer, 1 Microphone, cables)	(\$1,500 deposit. Must pick up equip.)	(\$1,500 deposit. Must pick up equip.)
Basic Lights Package per event	\$100.00	\$100.00
(incl: 2 Lighting Stands, up to 20 Lights, cables)	(\$1,500 deposit. Must pick up equip.)	(\$1,500 deposit. Must pick up equip.)
Advanced Audio Package (incl: On-Site Staff)	\$300 per event + \$25 per hour	\$300 per event + \$25 per hour
On-Site public meeting broadcast for outside agency	\$125/hr - \$150/hr. after 3 hrs. billed on the 1/4 hr.	\$125/hr - \$150/hr. after 3 hrs. billed on the 1/4 hr.
Off-Site public meeting 1 camera recording for outside agency	\$150/hr - \$175/hr. after 3 hrs. billed on the 1/4 hr.	\$150/hr - \$175/hr. after 3 hrs. billed on the 1/4 hr.
Remote event livestream - includes all equipment	\$275/hr - \$300/hr. after 3 hrs. billed on the 1/4 hr.	\$275/hr - \$300/hr. after 3 hrs. billed on the 1/4 hr.
KALB video pre & post production	\$125/hr.	\$125/hr.
KALB Consulting Services	\$150/hr.	\$150/hr.
KALB 1 camera shoot - includes all equipment	\$225/hr.	\$225/hr.
KALB multi-camera shoot	quote provided upon request	quote provided upon request
DVD Copying/Writing per disk	\$21.75	\$21.75
Thumb Drive Copying/Writing per drive	\$10.25	\$10.25
<b>RENT REVIEW ORDINANCE:</b>		
Annual per rental unit fee	\$15.00	\$15.00
Rent Review Request Application fee *	\$15.00	\$15.00
*Fee waiver available - if tenant is receiving any public benefits including, but not limited to Medi-Cal, CalFresh (food stamps), CalWorks, General Assistance, SSI, SSP, Tribal TANF, IHSS or CAPI.		

2. GENERAL LICENSE AND BUSINESS FEES	Fiscal Year 20-21	Fiscal Year 21-22
<b>BINGO FEE</b>	\$80.93	\$80.93
<b>LICENSE FEES</b>		
Issuance of First License (plus regular tax from Exhibit B)	\$16.21	\$16.21
Lost License Replacement	\$16.21	\$16.21
Transfer of License ( <b>Apartment Rental Property License exempt from transfer fee</b> )	\$39.72	\$39.72
<b>Business License Taxes.</b> Business Tax rates are established separately in accordance with Albany Municipal Code, Section 5-2.2. The code provides for an annual adjustment that is effective for the calendar year. The current Business Tax Rates are maintained in a separate document.		
<b>DOG LICENSE: (Service Dogs Exempt)</b>		
<b>Resident:</b>		
Regular:		
1 year	\$19.19	\$19.19
2 year	\$36.74	\$36.74
3 year	\$45.79	\$45.79
Spayed or Neutered:		
1 year	\$9.57	\$9.57
2 year	\$18.37	\$18.37
3 year	\$22.90	\$22.90
<b>Senior Citizen (62 years old) :</b>		
Regular:		
1 year	\$4.01	\$4.01
2 year	\$7.72	\$7.72
3 year	\$11.47	\$11.47
Spayed or Neutered:		
1 year	\$2.01	\$2.01
2 year	\$3.86	\$3.86
3 year	\$5.76	\$5.76
Replacement Tag Fee	\$7.82	\$7.82
<b>TOBACCO RETAILER LICENSE (AMC 5-24 Initial fee and annual renewal)</b>	\$250.00	\$250.00
<b>CHRISTMAS TREE/PUMPKIN LOT PERMIT (\$56.15 refundable)</b>	\$404.71	\$404.71
<b>FILM PERMIT (per day not including city out of pocket cost)</b>	\$385.50	\$385.50
<b>GARAGE SALE PERMIT (valid for 60 days)</b>	\$12.09	\$12.09
<b>BUSINESS LICENSE INVESTIGATION FEE: (not including staff investigation costs)</b>		
Individual	\$100.64	\$100.64
Business Establishment	\$139.53	\$139.53
<b>SALES (Going Out of Business Sale)</b>	\$50.83	\$50.83
<b>TAXI CAB:</b>		
Application (Per Vehicle)	\$169.53	\$169.53
Inspection	\$91.84	\$91.84
New Driver Permit	\$70.66	\$70.66
Renew Driver Permit	\$35.19	\$35.19
Operator's License Reinstatement Fee (Per Reinstatement, Per Vehicle)	\$34.42	\$34.42
<b>RELEASE OF LIEN FEE</b>	An amount equal to the amount charged by the Alameda County Recorder's Office	An amount equal to the amount charged by the Alameda County Recorder's Office

3. COMMUNITY DEVELOPMENT	Fiscal Year 20-21	Fiscal Year 21-22
<b>PLANNING &amp; ZONING</b>		
<b>DOCUMENTS (See Administration Fees on Page 1)</b>		
Special printing & scanning	Sent to vendor of choice at no cost	Sent to vendor of choice at no cost
Informational Handouts and forms	No Cost	No Cost
Planning applications under active consideration	No Cost	No Cost
Property History	\$0.10	\$0.10
<b>GENERAL PLAN AMENDMENT, ZONING ORDINANCE OR MAP AMENDMENT, DEVELOPMENT AGREEMENT, OR SPECIFIC PLAN</b>	Actual Cost per written agreement	Actual Cost per written agreement
<b>USE PERMITS:</b>		
Minor Use Permit *	\$1,187.00	\$1,187.00
Major Use Permit *	\$2,571.00	\$2,571.00
Seasonal Use Permit	\$396.00	\$396.00
Temporary Use Permit	\$1,187.00	\$1,187.00
<b>DESIGN REVIEW</b>		
Administrative Hearing *	\$1,385.00	\$1,385.00
<b>Planning &amp; Zoning Commission</b>		
Residential	\$3,165.00	\$3,165.00
Residential (Complicated)	\$8,109.00	\$8,109.00
Commercial/Mixed Use	\$3,165.00	\$3,165.00
Commercial/Mixed Use (Complicated)	\$8,109.00	\$8,109.00
<b>Signs</b>		
Signs (administrative) *	\$198.00	\$198.00
Signs (requiring P&Z action) *	\$791.00	\$791.00
Master Sign Program *	\$2,373.00	\$2,373.00
<b>ACCESSORY RESIDENTIAL UNIT</b>		
Secondary Residential Unit *	\$1,123.00	\$1,123.00
<b>AFFORDABLE HOUSING</b>		
Planning and zoning fees are to be reduced by an amount equal to the proportion of the building area allocated to affordable housing units.		
<b>VARIANCE OR PLANNED UNIT DEVELOPMENT*</b>	\$4,747.00	\$4,747.00
<b>PARKING EXCEPTIONS:</b>		
Residential & Commercial *	\$1,385.00	\$1,385.00
Parking Survey if required	\$2,176.00	\$2,176.00
<b>* MULTIPLE APPLICATIONS</b>	When simultaneously applying for more than one planning approval, the full amount for the highest fee will apply and one half fee will be charged for any other planning approval(s) marked with an asterisk.	0
<b>MISCELLANEOUS PERMITS</b>		
Beekeeping Permit	\$396.00	\$396.00
Chicken (Hens)/Rabbit Permit	\$396.00	\$396.00
Goat Permit	\$396.00	\$396.00
Animal Breeding	\$396.00	\$396.00
Permit for Tree Removal on unimproved private property (HD and H: zones only)	\$593.00	\$593.00
Large Family Home Day Care	\$1,187.00	\$1,187.00
Zoning Clearance/Zoning Permit Letter (staff approval)	\$593.00	\$593.00
Zoning Clearance/Planning and Zoning Commission	\$1,187.00	\$1,187.00
<b>EXTENSION OF APPROVALS:</b>		
No Changes to Project within two years of original approval	\$198.00	\$198.00
Minor Changes to Project within two years of original approval	\$1,187.00	\$1,187.00
Significant changes to project or more than two years from original approval	\$1,187.00	\$1,187.00
<b>APPEALS:</b>		
Appeal of Staff Decision to Planning and Zoning Commission	\$1,187.00	\$1,187.00
Appeal of Planning & Zoning Commission Decision to City Council	\$2,769.00	\$2,769.00
<b>CALIFORNIA ENVIRONMENTAL QUALITY ACT</b>		
Categorical Exemption (written Notice of Exemption)	\$989.00	\$989.00
Negative Declaration or Environmental Impact Report	Actual Cost + Consultant Fee	Actual Cost + Consultant Fee
<b>SUBDIVISION MAP ACT (Note: Civil engineering plans also subject to plan check review fees)</b>		
Certificate of Compliance	\$989.00	\$989.00
Parcel Map Waiver	\$989.00	\$989.00
Lot Line Adjustment or Lot merger	\$2,373.00	\$2,373.00
Parcel Map	\$2,373.00	\$2,373.00
Tentative Subdivision map	\$2,373.00	\$2,373.00
Final Subdivision Map	\$2,967.00	\$2,967.00
Extension of Tentative Map	\$989.00	\$989.00
Condominium Conversion	\$3,956.00	\$3,956.00
<b>CONNECTION FEES, IMPACT FEES, AND EXACTIONS</b>		
<b>SCHOOL IMPACT FEE</b>		
a. Residential (applicable to all new square footage over 500 SF)	As adopted by AUSD	As adopted by AUSD
b. Commercial (applicable to all new square footage over 500 SF)	As adopted by AUSD	As adopted by AUSD

<b>3. COMMUNITY DEVELOPMENT</b>	<b>Fiscal Year 20-21</b>	<b>Fiscal Year 21-22</b>
<b>CAPITAL FACILITIES IMPACT FEE</b>		
Residential additions and conversions per square foot	\$0.65	\$0.65
Industrial or other non-residential development per square foot	\$0.65	\$0.65
New Residential unit:		
600 square feet or less	\$375.00	\$375.00
601 square feet to 1,000 square feet	\$840.00	\$840.00
1,001 square feet or over	\$1,365.00	\$1,365.00
<b>SEWER CONNECTION FEE</b>		
New Construction/New Service	\$1,166.00	\$1,166.00
Per New Plumbing Fixture (existing service)	\$187.50	\$187.50
Commercial & Industrial Grease Trap per gallon per minute	\$7.20	\$7.20
<b>STORM DRAIN IMPACT FEE</b>		
	\$0.10 per square foot	\$0.10 per square foot
<b>ART IN PUBLIC PLACES</b>	1.75% of project valuation on qualifying projects	1.75% of project valuation on qualifying projects
<b>PARKLAND DEDICATION</b>	See Section 22-8 of AMC	See Section 22-8 of AMC
<b>I BUILDING PERMITS &amp; PLAN CHECK FEES:</b>		
<b>APPLICATION FEE</b>	\$74.00	\$74.00
<b>BUILDING PERMIT FEE</b>		
<b>Single Family Residential</b>		
<b>Permit Valuation of up to \$2000</b>	<b>\$111.00</b>	<b>\$111.00</b>
Per each additional \$1000 or fraction thereof up to \$25,000	\$9.65	\$9.65
<b>Permit Valuation at \$25,000</b>	<b>\$333.00</b>	<b>\$333.00</b>
Per each additional \$1000 or fraction thereof up to \$50,000	\$4.44	\$4.44
<b>Permit Valuation at \$50,000</b>	<b>\$444.00</b>	<b>\$444.00</b>
Per each additional \$1000 or fraction thereof up to \$100,000	\$17.76	\$17.76



3. COMMUNITY DEVELOPMENT	Fiscal Year 20-21	Fiscal Year 21-22
<b>Permit Valuation at \$100,000</b>	<b>\$1,332.00</b>	<b>\$1,332.00</b>
Per each additional \$1000 or fraction thereof up to \$500,000	\$1.11	\$1.11
<b>Permit Valuation at \$500,000</b>	<b>\$1,776.00</b>	<b>\$1,776.00</b>
Per each additional \$1000 or fraction thereof up to \$1,000,000	\$0.89	\$0.89
<b>Permit Valuation at \$1,000,000</b>	<b>\$2,221.00</b>	<b>\$2,221.00</b>
Per each additional \$1000 or fraction thereof	\$2.22	\$2.22
<b>Commercial/Multi-Family/Industrial</b>		
<b>Permit Valuation of up to \$2000</b>	<b>\$222.00</b>	<b>\$222.00</b>
Per each additional \$1000 or fraction thereof up to \$25,000	\$4.83	\$4.83
<b>Permit Valuation at \$25,000</b>	<b>\$333.00</b>	<b>\$333.00</b>
Per each additional \$1000 or fraction thereof up to \$50,000	\$13.32	\$13.32
<b>Permit Valuation at \$50,000</b>	<b>\$666.00</b>	<b>\$666.00</b>
Per each additional \$1000 or fraction thereof up to \$100,000	\$13.32	\$13.32
<b>Permit Valuation at \$100,000</b>	<b>\$1,332.00</b>	<b>\$1,332.00</b>
Per each additional \$1000 or fraction thereof up to \$500,000	\$1.11	\$1.11
<b>Permit Valuation at \$500,000</b>	<b>\$1,776.00</b>	<b>\$1,776.00</b>
Per each additional \$1000 or fraction thereof up to \$1,000,000	\$0.89	\$0.89
<b>Permit Valuation at \$1,000,000</b>	<b>\$2,221.00</b>	<b>\$2,221.00</b>
Per each additional \$1000 or fraction thereof	\$2.22	\$2.22
<b>Building Plan Check</b>		
<b>City Processing Fee</b>		
Up to \$100,000	\$222	\$222
\$100,001-\$500,000	\$444	\$444
\$501,000-\$1,000,000	\$666	\$666
Over \$1,000,000	\$888	\$888
Consultant Fee	Actual Cost	Actual Cost
Additional Plan Review Required by Changes, Additions, or Revisions to plans.	\$444	\$444
<b>II Miscellaneous Fees- Flat Rate Permits</b>		
<b>Demolition</b>		
Residential	\$222	\$222
Commercial	\$222	\$222
<b>Encroachment Permits</b>		
Sewer Lateral	\$222	\$222
On-street Parking	\$222	\$222
<b>Photovoltaic Systems (Solar Systems)</b>		
Solar-Residential (Up to 15 kW)	\$444	\$444
Solar-Commercial (Up to 50 kW)	\$666	\$666
Solar- Commercial- Ground Mount (Up to 30 kW)	\$888	\$888
<b>Remodel/Repair/Windows &amp; Dorrs</b>		
<b>Residential</b>		
Up to \$10,000	\$222	\$222
\$11,000-\$25,000	\$333	\$333
\$26,000-\$50,000	\$444	\$444
\$51,000-\$100,000	\$555	\$555
Over \$100,000	\$666	\$666
<b>Commercial/Multi-Family/Industrial</b>		
Up to \$10,000	\$222	\$222
\$11,000-\$25,000	\$333	\$333
\$26,000-\$50,000	\$444	\$444
\$51,000-\$100,000	\$555	\$555
Over \$100,000	\$666	\$666

3. COMMUNITY DEVELOPMENT	Fiscal Year 20-21	Fiscal Year 21-22
<b>Re-Roof</b>		
Residential	\$222	\$222
Commercial	\$222	\$222
<b>Signage</b>		
Illuminated	\$444	\$444
Non-Illuminated	\$222	\$222
Monument	\$666	\$666
<b>III Mechanical, Electrical, Plumbing Permit and Plan Check Fees</b>		
For the Issuance of each permit	\$74	\$74
Water Heater	\$111	\$111
<b>Residential/Simple Standalone MEP Permit (Fee includes up to 3 from the lists below.)</b>	\$222.00	\$222.00
<b>Simple Mechanical Items</b>		
Addition to each heating appliance, refrigeration unit, cooling unit, absorption unit, or each heating, cooling, absorption, or evaporative cooling system.	1 of 3 included in MEP fee	1 of 3 included in MEP fee
HVAC Change out- Existing Dwelling	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Evaporative Cooler	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Ventilation fan connected to a single duct	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Hood and Duct system	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Duct systems	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Miscellaneous mechanical (Wall furnace, condensing units, gas outlet/gas test,etc.)	1 of 3 included in MEP fee	1 of 3 included in MEP fee
<b>Simple Electrical Items</b>		
Receptacle, switch, and lighting outlets	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Lighting fixtures	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Pole or platform-mounted lighting fixtures	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Residential appliances	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Appliances not exceeding one horsepower, kilowatt, or kilovolt-ampere, in rating	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Busways	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Trolley and plug-in-type busways - each 100 feet or fraction thereof	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Signs, outline lighting, and Marquees	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Services of 600 volts or less and not over 400 amperes in rating	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Miscellaneous apparatus, conduits, and conductors	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Residential swimming pools	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Portable generators less than 10,000 W	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Temporary power panel/service	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Temporary power pole	1 of 3 included in MEP fee	1 of 3 included in MEP fee
other simple electrical	1 of 3 included in MEP fee	1 of 3 included in MEP fee
<b>Simple Plumbing Items</b>		
Plumbing Fixtures	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Building Sewer	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Rainwater systems	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Water piping and/or water treating equipment	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Repair or alteration of drainage or vent piping	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Backflow devices	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Gas test	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Gas outlets	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Residential remodel/repairs - bathrooms	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Solar water systems	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Other simple plumbing	1 of 3 included in MEP fee	1 of 3 included in MEP fee
<b>CONSTRUCTION TRADES FEES</b>		
Mechanical Minimum Flat Fee	\$74.00	\$74.00
Alternative Fee per Sq. Foot if Total Improvement Area Greater than 750 Sq. Feet	\$0.06	\$0.06
Electrical	See Above MEP Fees	See Above MEP Fees
Plumbing	See Above MEP Fees	See Above MEP Fees
Minimum Fee	\$163.00	\$163.00
If greater than 50 cubic yards	Minimum fee plus 5% of estimated cost	Minimum fee plus 5% of estimated cost
<b>CONSTRUCTION DEPOSIT</b>	1% of project value if project valuation > \$1,000,000.	1% of project value if project valuation > \$1,000,000.
<b>STATE OF CALIFORNIA REQUIREMENTS</b>		
Building Standards Administration Fee	.01% of Valuation	.01% of Valuation
Strong Motion Instrumentation Program	.021% of Valuation	.021% of Valuation
<b>IV Additional Plan Review/Inspection Services</b>		
Voluntary seismic upgrade of residential structures (not applicable to remodeling and conversion applications)	No fee	No fee
Building permit extension	No fee	No fee
Building permit transfer	No fee	No fee
Partial Permit Processing Fee	\$356.00	\$356.00
Re-Inspection Fee	\$222.00	\$222.00
Temporary Certificate of Occupancy	\$333.00	\$333.00
Appeal of Building Official decision to Board of Appeals	\$2,221.00	\$2,221.00
Inspections outside of normal business hours	\$246.00	\$246.00
Sewer video inspections	Not applicable - EBMUD responsibility	Not applicable - EBMUD responsibility
<b>AFFORDABLE HOUSING PROJECT ADJUSTMENT</b>	Construction permit fees are to be reduced by an amount equal to the proportion of the building area allocated to affordable housing units.	Construction permit fees are to be reduced by an amount equal to the proportion of the building area allocated to affordable housing units.

3. COMMUNITY DEVELOPMENT	Fiscal Year 20-21	Fiscal Year 21-22
<b>CONSTRUCTION VALUATION PER SQUARE FOOT</b>		
A-1 Assembly, theaters, with stage	\$282.00	\$282.00
A-1 Assembly, theaters, without stage	\$255.00	\$255.00
A-2 Assembly, nightclubs	\$222.00	\$222.00
A-2 Assembly, restaurants, bars, banquet halls	\$221.00	\$221.00
A-3 Assembly, churches	\$257.00	\$257.00
A-3 Assembly, general, community halls, libraries, museums	\$209.00	\$209.00
A-4 Assembly, arenas	\$253.00	\$253.00
B Business (e.g., banks, offices, professional offices)	\$219.00	\$219.00
E Educational	\$228.00	\$228.00
F-1 Factory and industrial, moderate hazard	\$125.00	\$125.00
F-2 Factory and industrial, low hazard	\$124.00	\$124.00
H-1 High Hazard, explosives	\$106.00	\$106.00
H-2,3,4 High Hazard	\$115.00	\$115.00
H-5 HPM	\$219.00	\$219.00
I-1 Institutional, supervised environment	\$223.00	\$223.00
I-2 Institutional, hospitals	\$312.00	\$312.00
I-2 Institutional, nursing homes (16+ residents)	\$209.00	\$209.00
I-3 Institutional, restrained	\$254.00	\$254.00
I-4 Institutional, day care facilities	\$223.00	\$223.00
M Mercantile (e.g., retail)	\$158.00	\$158.00
R-1 Residential, hotels	\$225.00	\$225.00
R-2 Residential, multiple family	\$184.00	\$184.00
R-3 Residential, one- and two-family	\$183.00	\$183.00
R-4 Residential, care/assisted living facilities (5 - 15 residents)	\$223.00	\$223.00
S-1 Storage, moderate hazard	\$114.00	\$114.00
S-2 Storage, low hazard	\$113.00	\$113.00
U Utility, miscellaneous	\$89.00	\$89.00

3. COMMUNITY DEVELOPMENT	Fiscal Year 20-21	Fiscal Year 21-22
1. Remodel valuation	75% of new construction	75% of new construction.
2. Porches and decks valuation	35% of new construction	35% of new construction.
3. Conversion of non-occupiable space to occupiable space (e.g., habitable space plus bathrooms, hallways, closets, utility areas, etc.)	85% of new construction	85% of new construction.
4. Demolition cost estimated (applicable to stand-alone demolition permits only).	10% of new construction	10% of new construction
<b>PERMITS FOR ENCROACHMENTS INTO PUBLIC RIGHT-OF-WAY</b>		
Reconstruction of curb, gutter, sidewalk, driveway, landscaping, storm drain, lower sewer lateral in street r-o-w or easement	\$222.00	\$222.00
Minor utility encroachment (up to 2 hours of Staff time)	\$222.00	\$222.00
Major utility encroachment (fee estimate to be provided at acceptance of application)	\$222.00 Plus Staff time billed at applicable rate.	\$222.00 Plus Staff time billed at applicable rate.
Special activities in City right-of-way. Note: Permit and/or waiver of fee requires Council approval	\$222.00	\$222.00
Temporary storage or placement of materials in r-o-w, including construction parking permit (up to seven days)	\$222.00	\$222.00
<b>OTHER FEES AND CHARGES</b>		
Notary Services (for City documents only)	\$15.00 per signature (or maximum per State law)	\$15.00 per signature (or maximum per State law)
Address Change	\$320.00	\$320.00
Special assessment fee on delinquent Waste Management accounts	\$50.00	\$50.00
<b>CITY-OWNED ELECTRIC VEHICLE CHARGING STATION</b>		
Per hour for the first 3 hours while vehicle is charging	\$1.50	\$1.50
Per hour after first 3 hours or 30 minutes after the vehicle is fully charged	\$5.00	\$5.00
Overnight period of 9:00 PM to 7:00 AM whether vehicle charging or not	\$10.00	\$10.00
<b>CODE ENFORCEMENT</b>		
Construction without Required Permits	Double building and/or encroachment fee portion of total permit cost	Double building and/or encroachment fee portion of total permit cost
Violation of Planning & Zoning Code requirements, nuisance abatement, or Building & Housing Code violations, not otherwise specified by ordinance or set forth herein.	\$100.00 per violation, per day for first violation; \$250.00 per violation, per day for second citation of same provision within a 24 consecutive month period; \$500.00 per violation, per day for third citation of same provision within a 24 consecutive month period.	\$100.00 per violation, per day for first violation; \$250.00 per violation, per day for second citation of same provision within a 24 consecutive month period; \$500.00 per violation, per day for third citation of same provision within a 24 consecutive month period.
1. Tier One fines shall be imposed for Code violations other than those specifically listed below under Tier Two fines and shall be as follows:	A. First Citation--\$250.00 for the first violation; B. Second Citation--\$500.00 for the second violation of the same provision of this Code within any 24 consecutive month period;	A. First Citation--\$250.00 for the first violation; B. Second Citation--\$500.00 for the second violation of the same provision of this Code within any 24 consecutive month period;
2. Tier Two fines shall be imposed for the following Code violations only: Albany Municipal Code §12-6.1; the State Housing Code codified in the Health and Safety Code including §17920.3 et al (substandard dwelling structures); and, the Uniform code of Abatement of Dangerous Buildings, which are adopted by reference in Section 12-6.1 of the Albany Municipal Code. Tier Two fines shall be set as follows:	A. First Citation--\$1,000.00 for the first violation; B. Second Citation--\$2,500.00 for the second violation of the same provision of this Code within any 24 consecutive month period; C. Third and Additional Citations--\$5,000.00 for the third and any additional violations of the same provision of this Code within any 24 consecutive month period.	A. First Citation--\$1,000.00 for the first violation; B. Second Citation--\$2,500.00 for the second violation of the same provision of this Code within any 24 consecutive month period; C. Third and Additional Citations--\$5,000.00 for the third and any additional violations of the same provision of this Code within any 24 consecutive month period.
Appeal of Building Official decision to Board of Appeals	\$614.31	\$614.31
Appeal of Notice & Order	\$614.31	\$614.31
Appeal of Administrative Citation	\$614.31	\$614.31

<b>4. FIRE</b>	<b>Fiscal Year 20-21</b>	<b>Fiscal Year 21-22</b>
<b>EMERGENCY RESPONSE</b>		
First Responder	\$300.00 (Standard charge of \$100.00 for engine and \$100.00 each for firefighter/paramedic) per hour	\$300.00 (Standard charge of \$100.00 for engine and \$100.00 each for firefighter/paramedic) per hour
Ambulance	Current composite rate for paramedic services, as approved by the Alameda County Board of Supervisors	Current composite rate for paramedic services, as approved by the Alameda County Board of Supervisors
Ambulance Treatment without Transport not covered by ALCO BOS	\$300	\$300
<b>FALSE ALARM</b>		
Up to two calls in a 90 day period	\$200.00 per call, per hour	\$200.00 per call, per hour
Three or more calls in a 90 day period	\$300.00 per call, beginning with third call, per hour	\$300.00 per call, beginning with third call, per hour
<b>DOCUMENT FEE (See also Administrative Fees)</b>		
Medical Records Supoena	\$25.00	\$25.00
<b>FIRE PREVENTION AND LIFE SAFETY PROGRAM</b>		
Businesses per unit uncrement	\$30.97	\$30.97
<p>(Unit increment determined by the Fire Chief. Fees recapture the costs associated with: Fire &amp; Life Safety inspections, administrative functions, public education, and code review/development). If a business location is vacant, the property owner will be charged. In situations where multiple business license holders share the same workspace, unit increments may be modified. Fees will be collected from either the primary business owner or the tenant.</p>		
<p>Apartments: All apartment complexes will be charged base fee plus the listed fee below. (Fees recapture costs associated with Fire &amp; Life Safety inspections, administrative functions, public education, and code review/development)</p>		
3 - 5 units	\$123.89	\$123.89
6 -10 units	\$185.84	\$185.84
11 - 15 units	\$247.78	\$247.78
16 - 20 units	\$309.73	\$309.73
21 - 25 units	\$371.68	\$371.68
26 - 30 units	\$433.62	\$433.62
31 - 35 units	\$495.57	\$495.57
36 - 40 units	\$557.51	\$557.51
41 - 45 units	\$619.46	\$619.46
46 - 50 units	\$681.41	\$681.41
51 - 55 units	\$743.35	\$743.35
56 - 60 units	\$805.30	\$805.30
61 - 65 units	\$867.24	\$867.24
66 - 70 units	\$929.19	\$929.19
71 - 75 units	\$991.14	\$991.14
76 - 100 units	\$1,053.08	\$1,053.08
101 - 150 units	\$1,115.03	\$1,115.03
151 - 200 units	\$1,238.92	\$1,238.92
201+ units	\$1,858.38	\$1,858.38
Call-back by Fire Marshal	\$148.78	\$148.78
Code Violation Compliance Inspection	\$148.78	\$148.78
<b>PERMITS</b>		
Operational Permit Fees for Businesses are included as part of the "unit increments"		
Miscellaneous Fire Permits not listed below	\$58.63	\$58.63
* additional plan review/inspection time, or additional inspections are charged per hour	\$148.79	\$148.79
Fumigation permit	\$29.87	\$29.87
<b>Compressed Gases:</b>		
Storage, handling or use	\$58.63	\$58.63
Installation or modification of system	\$119.47	\$119.47
Cutting and welding	\$58.63	\$58.63
<b>Automatic Fire Suppression System:</b>		
Residential: includes one plan review, hydrostatic test, & final inspection *	\$596.44	\$596.44
Commercial: includes plan review, hydrostatic test, & final inspection *		

<b>4. FIRE</b>	<b>Fiscal Year 20-21</b>	<b>Fiscal Year 21-22</b>
0 – 100 sprinklers	\$579.64	\$579.64
101-200 sprinklers	\$745.56	\$745.56
201-400 sprinklers	\$898.22	\$898.22
401 + sprinklers	\$1,036.49	\$1,036.49
Hood and Duct Kitchen System: includes plan review, test, & final inspection.	\$1,191.36	\$1,191.36
Hood and Duct Kitchen System: additional plan review/inspection time, or additional inspections are charged per hour	\$148.78	\$148.78
Explosive permit (manufacture, selling, disposal, purchase, storage, use, or transport)	\$122.79	\$122.79
<b>FIRE ALARM SYSTEM</b>		
Commercial: includes first hour for plan review, & first hour for final inspection,. Additional plan review/inspection time, or additional inspections are charged @ \$143.25 per hour	\$614.93	\$614.93
Fire pump and related equipment permit: includes first hour for plan review, & first hour for final inspection. (installation of or modification of fire related fuel tanks, jockey pump, controllers and generators) * additional plan review/inspection time, or additional inspections are charged @ \$143.25 per hour	\$596.24	\$596.24
Flammable and combustible liquids permit: (storage use, handling or transportation of Class I, Class II, or Class IIIA flammable or combustible liquids)	\$59.73	\$59.73
Liquid Petroleum Gas Systems/Storage:		
Storage and use	\$122.79	\$122.79
Installation or modification of LP system. Additional plan review/inspection time, or additional & inspections are charged @ \$143.25 per hour	\$611.80	\$611.80
Tar Kettles permits	\$122.59	\$122.59
Open flame permit	\$122.59	\$122.59
Flammable finish application permit	\$60.15	\$60.15
Standpipe Systems: includes first hour for plan review, & first hour for final inspection. Additional plan review/inspection time, or additional inspections are charged @ \$143.25 per hour	\$611.72	\$611.72
<b>HAZARDOUS MATERIALS, FIRE ENGINE RESPONSE, URBAN WATER RUNOFF</b>		
Engine (Per Hour)	\$0.00	\$0.00
Per Person	\$112.88	\$112.88
Per Vehicle	\$112.88	\$112.88
Fire Personnel (Per Hour)	\$112.88	\$112.88
Outside agencies, contractors and materials	Actual staff cost plus 18% administrative fee	Actual staff cost plus 18% administrative fee
Weed abatement administrative fee	\$148.78	\$148.78

5. POLICE	Fiscal Year 20-21	Fiscal Year 21-22
<b>FALSE ALARMS:</b>		
First excess false alarm response	\$60.00	\$60.00
Second and subsequent excess false alarm responses	\$86.00	\$86.00
<b>CLEARANCE LETTER or LETTER OF GOOD CONDUCT</b>	Resident: No Cost Non-Resident: \$45.00	Resident: No Cost Non-Resident: \$45.00
<b>POLICE REPORTS</b>	\$ .10 per page	\$ .10 per page
<b>PHOTOGRAPHS</b>	Actual cost	Actual cost
<b>ELECTRONIC RECORDS</b>	\$ 69.00 (each data source)	\$ 69.00 (each data source)
<b>SECOND HAND DEALERS APPLICATION</b>	\$84.00	\$84.00
<b>IMPOUND RELEASE</b>	\$175.00	\$175.00
<b>VIOLATION FINES:</b>		
(All sections are from the Albany Municipal Code unless otherwise specified)		
8-18.2 Possession of Dangerous Weapon	\$186.00	\$186.00
8-18.3 Fighting by Possessor	\$313.00	\$313.00
8-18.4 Discharge of Firearms Prohibited	\$313.00	\$313.00
8-18.5 Bows and Arrows	\$313.00	\$313.00
8-18.6 Hunting, Trapping or Harassing Animals	\$313.00	\$313.00
8-19.3 Firearms Dealer Permit Required	\$624.00	\$624.00
9-3.3 Obedience to Police and Fire Officials	\$129.00	\$129.00
9-4.3 Obedience to Traffic Control Devices	\$129.00	\$129.00
9-5.3 Obedience to No-Turn Signs	\$43.00	\$43.00
9-8.2 Roller Skates, Skateboards and Toy Vehicles	\$26.00	\$26.00
9-10.2 Standing in Parkways Prohibited	\$50.00	\$50.00
9-10.3 Parking for Certain Purposes Prohibited	\$50.00	\$50.00
9-10.4 Parking Parallel with Curb	\$45.00	\$45.00
9-10.5(b) Angle Parking (within markings)	\$45.00	\$45.00
9-10.6(b) Parking Adjacent to Schools	\$45.00	\$45.00
9-10.7 Parking Prohibited on Narrow Streets	\$50.00	\$50.00
9-10.8 Parking on Hills	\$50.00	\$50.00
9-10.9 Unauthorized Parking on Private Property	\$45.00	\$45.00
9-10.10 Parking on City Property	\$42.00	\$42.00
9-10.11 No Parking Zones to Prevent Flooding	\$45.00	\$45.00
9-10.12 Vehicles Not to Interfere with Work on Streets	\$50.00	\$50.00
9-10.13 Stopping or Parking at Hazardous Places	\$50.00	\$50.00
9-10.15 Emergency Parking Signs	\$50.00	\$50.00
9-10.17 a. 1-4 Curb Marking to Indicate No Stopping	\$50.00	\$50.00
9-10.17a.5 Curb Marking to Indicate No Stopping-Blue	\$356.00	\$356.00
9-10.18 Parking Time Limited in Business District	\$45.00	\$45.00
9-10.19 Parking Time Limited on Certain Streets	\$45.00	\$45.00
9-10.20 Parking Prohibited at All Times on Certain Streets	\$45.00	\$45.00
9-10.21 Parking of Oversized Vehicles Prohibited	\$50.00	\$50.00
9-10.2 Parking Prohibited Outside of Spaces	\$45.00	\$45.00
9-10.2 Interference with Officers in Enforcement	\$90.00	\$90.00
9-11.5 Standing in Any Alley	\$50.00	\$50.00
9-11.6 Bus Zones	\$313.00	\$313.00
9-11.7 Funeral Zones	\$50.00	\$50.00
9-12.6 Parking Permits	\$45.00	\$45.00
9-13.2 General Authority of Police	\$45.00	\$45.00
<b>DRUGS/ALCOHOL RELATED ARRESTS (when conviction is obtained):</b>	Actual Staff Cost	Actual Staff Cost
<b>HAZARDOUS MATERIALS RESPONSE</b>	Actual Staff Cost	Actual Staff Cost
<b>ANIMAL CONTROL VIOLATIONS:</b>		
(All sections are from the Albany Municipal Code unless otherwise specified)		
10-2 Inhumane Treatment	\$178.00	\$178.00
10-3.2 Defecation	\$122.00	\$122.00
10-3.4 Rabies	\$122.00	\$122.00

5. POLICE	Fiscal Year 20-21	Fiscal Year 21-22
10-3.5 Disposition of Dead Animals	\$122 + staff time	\$122 + staff time
10-3.6 10-4.1 Public Nuisance	\$178.00	\$178.00
10-4.2 Animals At-large	\$178.00	\$178.00
10-4.3 Vicious/Dangerous Animal	\$178.00	\$178.00
10-5 Animal Licensing – See General License Fees		
10-7 Watchdog or Vicious Animal	\$178.00	\$178.00
<b>PARK, OPEN SPACE, WATERFRONT AND ALBANY HILL AREAS</b>		
(All sections are from the Albany Municipal Code unless otherwise specified)		
8-4.3 Hours of Operation		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$300.00	\$300.00
8-4.4 Camping		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00
8-4.5 Fires		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00
8-4.6 Alcoholic Beverages		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00
8-4.7 Unauthorized Activities		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00



5. POLICE	Fiscal Year 20-21	Fiscal Year 21-22
<b>ANTI-SCAVENGER ORDINANCE</b>		
15-3.3 Unauthorized Collection Prohibited		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00
15-3.4 Destroying, Scattering or Collection Without Consent		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00
15-3.5 Unauthorized Removal of Container		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00

<b>6. PUBLIC WORKS</b>	<b>Fiscal Year 20-21</b>	<b>Fiscal Year 21-22</b>
Copy of Standard Construction Specifications	available on-line no cost	available on-line no cost
Watershed Management Plan (Technical Appendices)	available on-line no cost	available on-line no cost
<b>Transportation Permit:</b>		
Oversized and overweight vehicles	\$18.17	\$18.17
b. House Moving permit	\$342.01	\$342.01
<b>TREES:</b>		
Concrete removal (\$10.50/SF, Min. 12 SF)	\$129.00/site or \$8.45/sq. ft. for partial removal	\$129.00/site or \$8.45/sq. ft. for partial removal
Cost to plant tree in City R-O-W (Adopt-a-Tree fee)	\$218.03	\$218.03
Tree replacement in City Right of Way	\$109.01	\$109.01
Tree Removal Application fee in City Right of Way	\$218.03	\$218.03
Replant City maintained street tree when removed by City initiated action	No fee	No fee
Tree Maintenance fee	\$45.96	\$45.96
Appeal of Parks & Recreation Commission decision to City Council	\$200.00	\$200.00
<b>BICYCLE AND VEHICLE PARKING:</b>		
Installation of bike rack in public right-of-way (if required as condition of approval)	\$585.94	\$585.94
<b>Accessible Parking (residential zones only; requires prior City approval)</b>		
a. Initial application	\$45.58	\$45.58
b. Accessible parking installation		
1. Blue curb and T-bars	\$131.83	\$131.83
2. Disabled parking sign	\$396.46	\$396.46
3. Disabled parking logo (if needed)	\$65.94	\$65.94
Curb painting for parking space (cost per space)	\$78.67	\$78.67
<b>FLOOD HAZARD LETTER: (determination from Flood Insurance Rate Maps only)</b>	\$464.92	\$464.92
<b>USE OF PUBLIC WORKS VEHICLE AND EQUIPMENT:</b>		
Car, pickup truck, SUV per hour	\$17.31	\$17.31
Light utility vehicle (electric) per hour	\$17.31	\$17.31
Dump truck, 2 axle per hour	\$34.63	\$34.63
Flat bed truck per hour	\$28.86	\$28.86
Loader/backhoe per hour	\$46.17	\$46.17
Street sweeper per hour	\$75.03	\$75.03
High pressure flushing/vacuum truck (Vactor) per hour	\$86.57	\$86.57
Sewer rodding truck per hour	\$52.00	\$52.00
Street barrier rental fee per week	\$35.27	\$35.27
<b>STREET AND TRASH VIOLATIONS</b>		
14-1.2 Damage to public property	\$130.53 + hourly cost of maintenance worker	\$130.53 + hourly cost of maintenance worker
14-1.3 Obstruction of streets and sidewalks	\$ 98.10 + hourly cost of maintenance worker	\$ 98.10 + hourly cost of maintenance worker
15-2.2 Dumping garbage on public property	\$130.53 + hourly cost of maintenance worker	\$130.53 + hourly cost of maintenance worker
15-2.13 Household garbage in City trash can	\$ 98.10 + hourly cost of maintenance worker	\$ 98.10 + hourly cost of maintenance worker

7. RECREATION & COMMUNITY SERVICES		Fiscal Year 20-21		Fiscal Year 21-22	
<b>ATHLETIC FIELDS:</b> Ocean View Park, Memorial Park					
		<b>Resident</b>	<b>Non-resident</b>	<b>Resident</b>	<b>Non-resident</b>
- Youth Teams, Leagues, Groups per hour		\$13.25	\$20.75	\$13.25	\$20.75
- Adult Teams, Leagues, Groups per hour		\$19.75	\$30.50	\$19.75	\$30.50
- Business Teams, Leagues, Groups per hour		\$26.25	\$37.00	\$26.25	\$37.00
Albany Unified School District (subject to joint use agreement) Field Use Only - No Lights		No Charge		No Charge	
Field Lights Fee (Added to hourly rental rate) per hour		\$12.25	\$12.25	\$12.25	\$12.25
<b>PICNIC/BBQ AREAS:</b>					
		<b>Resident</b>	<b>Non-resident</b>	<b>Resident</b>	<b>Non-resident</b>
Memorial Park: (4 hour min.): 9:30 am-1:30 pm; or 2:30 pm-6:30 pm					
- East Side (4 Tables Max 24 people) per time block		\$71.25	\$82.00	\$71.25	\$82.00
- West Side (5 Tables Max 30 people) per time block		\$88.50	\$99.25	\$88.50	\$99.25
- Entire Picnic Area (9 Tables Max 54 people) per time block		\$157.75	\$168.50	\$157.75	\$168.50
Plus a Security/Cleaning Deposit (Refundable) flat fee		\$54.00	\$54.00	\$54.00	\$54.00
Jewel's Terrace Park: (4 hour min.): 9 am-1 pm; 2 pm-6 pm					
- Entire Picnic Area (5 Tables Max 30 people) per time block		\$88.50	\$99.25	\$88.50	\$99.25
Plus a Security/Cleaning Deposit (Refundable) flat fee		\$50.00	\$50.00	\$50.00	\$50.00
Ocean View Park: (4 hour min.): 10 am-2 pm; 3 pm-7 pm					
- Cedar Area (3 Tables Max 18 people) per time block		\$54.00	\$64.75	\$54.00	\$64.75
- Maple, Pine, Oak & Spruce Areas (2 Tables each Max 12 people) per time block		\$36.75	\$47.50	\$36.75	\$47.50
- Ponderosa Area (1 Table Max 6 people) per time block		\$21.50	\$32.50	\$21.50	\$32.50
- Entire Park (Picnic Area 12 Tables Max 144 people) per time block		\$209.50	\$220.25	\$209.50	\$220.25
Plus a Security/Cleaning Deposit (Refundable) per time block		\$50.00	\$50.00	\$50.00	\$50.00
<b>MEMORIAL PARK EVENT AREA:</b>					
- West Side Grass & Stage: Community Based Organizations Only (Permit Required) per hour		\$43.25	\$54.00	\$43.25	\$54.00
- East Side Grass; Community Based Organizations Only (Permit Required) per hour		\$32.50	\$43.25	\$32.50	\$43.25
- Entire Park; Albany Community Based Organizations Only (Permit Required) per hour		\$118.75	\$129.50	\$118.75	\$129.50
- Stage Power (Must Rent West Grass & Stage; Permit Required) per hour		\$52.50	\$55.00	\$52.50	\$55.00
- Stage Power Deposit (Refundable) flat		\$108.00	\$108.00	\$108.00	\$108.00
<b>SENIOR/YOUTH ANNEX</b>					
- Garden Event Area Behind Senior/Youth Annex per hour		\$43.25	\$54.00	\$43.25	\$54.00
<b>TENNIS COURTS:</b>					
		<b>Resident</b>	<b>Non-resident</b>	<b>Resident</b>	<b>Non-resident</b>
Ocean View Park, Memorial Park, Terrace Park per hour/per court		\$8.75	\$10.75	\$8.75	\$10.75
Commercial Use - Instructor Fee per hour/per court (Ocean View Courts Only/Day Rental Only)		\$21.50	\$21.50	\$21.50	\$21.50
Pickleball Rental per hour (Ocean View Courts Only/Fee is for both courts)		\$17.25	\$21.50	\$17.25	\$21.50
Albany Unified School District (subject to joint use agreement) Courts only - No lights		No Charge		No Charge	
Single Use Light Access Code (Must reserve court for key code) per hour		\$4.00	\$4.00	\$4.00	\$4.00
Tennis Light Access Code:					
- Full-Year: (July 1- June 30) per key		\$65.00	\$75.00	\$65.00	\$75.00
- Half-Year: (January 1-June 30) per key		\$33.00	\$38.00	\$33.00	\$38.00
*Must have light access code to reserve courts after 5:30 pm (Nov-Mar), after 7:00 pm (April-Oct)					
<b>COMMUNITY ROOM: Albany Community Center</b>					
		<b>Resident</b>	<b>Non-resident</b>	<b>Resident</b>	<b>Non-resident</b>
- Community Based Organization (Not for Profit) per hour		\$64.75	\$70.25	\$64.75	\$70.25
- Private Rental for Social or Fundraising per hour		\$91.75	\$102.50	\$91.75	\$102.50
- Commercial and Business per hour		\$108.00	\$118.75	\$108.00	\$118.75
Albany Unified School District (subject to joint use agreement)		No Charge		No Charge	
Weekend Reservations (Friday-Sunday) Added to hourly rate per hour		\$27.00	\$29.25	\$27.00	\$29.25
Security/Cleaning Deposit (Refundable) flat fee			\$500.00		\$0.00

7. RECREATION & COMMUNITY SERVICES		Fiscal Year 20-21		Fiscal Year 21-22	
<b>MULTI-USE ROOM: Albany Senior Center</b>					
	<b>Resident</b>	<b>Non-resident</b>	<b>Resident</b>	<b>Non-resident</b>	
- Community Based Organization (Not for Profit) per hour	\$48.50	\$54.00	\$48.50	\$54.00	
- Private Rental for Social or Fundraising per hour	\$57.25	\$68.00	\$57.25	\$68.00	
- Commercial and Business per hour	\$73.50	\$84.25	\$73.50	\$84.25	
Albany Unified School District (subject to joint use agreement)	No Charge		No Charge		
Security/Cleaning Deposit (Refundable) flat fee		\$250.00		\$0.00	
<b>MEETING ROOMS: Community Center (EOC, Room 1, Room 2, Craft, Edith Stone), Senior Center (South Room), The Senior Annex</b>					
	<b>Resident</b>	<b>Non-resident</b>	<b>Resident</b>	<b>Non-resident</b>	
- Community Based Organization (Not for Profit) per hour	\$32.50	\$37.75	\$32.50	\$37.75	
- Private Rental for Social or Fundraising per hour	\$41.00	\$51.75	\$41.00	\$51.75	
- Commercial and Business per hour	\$57.25	\$68.00	\$57.25	\$68.00	
Albany Unified School District (subject to joint use agreement)	No Charge		No Charge		
Security/Cleaning Deposit (Refundable) flat fee		\$250.00		\$0.00	
<b>MEMORIAL PARK FACILITY</b>					
	<b>Resident</b>	<b>Non-resident</b>	<b>Resident</b>	<b>Non-resident</b>	
- Community Based Organization (Not for Profit) per hour	\$43.25	\$48.50	\$43.25	\$48.50	
- Private Rental for Social or Fundraising per hour	\$51.75	\$62.75	\$51.75	\$62.75	
- Commercial and Business per hour	\$68.00	\$78.75	\$68.00	\$78.75	
Albany Unified School District (subject to joint use agreement)	No Charge		No Charge		
Security/Cleaning Deposit (Refundable) flat fee		\$500.00		\$0.00	
<b>BLOCK PARTY:</b>					
- Block Party Package: Includes Application Processing; Barrier Delivery & Pick-up flat fee		\$43.25		\$43.25	
- Event Insurance (Required)	Quote by Insurance Company		Quote by Insurance Company		
<b>MISCELLANEOUS FACILITY RENTAL FEES:</b>					
1. Event Insurance (Includes processing fee)	Quote by Insurance Company		Quote by Insurance Company		
2. City Alcohol Permit Fee (Exclusive of ABC Fee) per application		\$25.00		\$25.00	
3. Additional Security Required	Cost of service		Cost of service		
4. Late Payment Fee	Late payment fee: 20% of balance of fees due		Late payment fee: 20% of balance of fees due		
5. Audio/Visual system (Projector/Screen/PA System(Community Center and Senior Center) flat fee		\$50.00		\$50.00	
6. Transfer fee for Room Reservation fee per change		\$25.00		\$25.00	
7. Transfer/Cancellation fee for Field / Tennis Reservation fee per change		\$5.00		\$5.00	
8. Table Rental Fee per table		\$15.00		\$15.00	
9. Stage (6 pieces available; Each 2' x 4' + Wheel Chair Ramp) per stage piece		\$20.00		\$20.00	
10. Curtains (Black formal curtains that line the walls of the Community Room)					
- Front Wall		\$50.00		\$50.00	
- Full Room		\$200.00		\$200.00	
11. Tall Cocktail Tables (6 available) Community Center Only per table		\$10.00		\$10.00	
12. Podium (Community Center & Senior Center flat fee		\$15.00		\$15.00	
13. 10' x 10' Event Tent Rental (Includes Stakes ) (5 available) per tent		\$25.00		\$25.00	
14. 10' x 10' Event Tent Deposit (Refundable) flat fee		\$50.00		\$50.00	
15. Ongoing Indoor Rental Discount (6 Dates or More on Application) % off base rate		10%		10%	
All event rental fees include an 8% CIP charge contributed to the Building Reserve Fund					

## 7. RECREATION & COMMUNITY SERVICES

### Exhibit A - CLASSIFICATION FOR PRIORITY USE OF CITY PARK & RECREATION FACILITIES

#### 1. Department Sponsored Activities

Recreation and Community Service programs and activities directly sponsored by the Recreation & Community services Department; other City of Albany activities as approved by the Director of Recreation & Community Services.

#### 2. School Sponsored Activities (Senior Center for adult activities)

Adult or youth programs sponsored by the Albany Unified School District and Saint Mary's College High School.  
Adult or youth programs sponsored by Peralta Community College or by the University of California, Berkeley.

#### 3. Community Youth Groups and Leagues (At all facilities except Senior Center)

Any organized youth group or league having the following qualifications:

Non profit.

A majority of the members are 17 years or younger and Albany residents.

Has voluntary adult leaders, coaches or chaperones.

Is recreational in nature.

Shall have no membership restrictions other than age and gender.

Has definite organizational structure.

Its primary interest is in community school age youth.

#### 4. Community Disabled/Senior Citizens Groups

An organized youth or adult group having the following qualifications:

Non profit.

Organized to serve a specific group of Albany residents who either suffer from a specific disability or are above the age of 55 years of age. Is primarily recreational in nature, but may also serve some social service need or educational needs for their group.

Has a specific organizational structure.

#### 5. Community Service Clubs & Other Community Groups

Any organized youth or adult service group having the following qualifications:

Non profit.

A majority of members live, work, or own businesses in Albany.

Has officers, a definite organizational structure, meets regularly.

Senior Center Only: (School activities for young people and Community Youth Groups are next in priority order here)

#### 6. Private Rental for Social Activities

All groups in #2 - 6 above who wish to conduct a special activity not open to the general public.

City of Albany business firms and associations conducting official company or group activities.

City of Albany residents conducting private family or individual parties, receptions, picnics, etc.

#### 7. Fund Raising Activities

All fund raising activities by groups in #2 - 7.

#### 8. Commercial Use or Non Resident Recreational Use

Commercial for-profit activities.

Non-resident reservations for recreational activities.

**RESOLUTION NO. 2021-59**

**A RESOLUTION OF THE ALBANY CITY COUNCIL AMENDING  
THE CITY OF ALBANY MASTER FEE SCHEDULE**

**WHEREAS**, the master fee schedule is a single document that consolidates various user and service fees, regulatory and permit fees, development impact fees, infrastructure connection fees, and fines and penalties associated with violations of the Municipal Code; and

**WHEREAS**, each City department uses appropriate methodology to set fees that correspond to their operations; and

**WHEREAS**, in general, fees are set at a level intended to recover some or all of the costs of providing City services, programs, or facilities; and

**WHEREAS**, the Master Fee Schedule is updated annually; and

**WHEREAS**, on Friday, May 21, 2021 and Wednesday, May 26, 2021, public notice was published in the West County Times.

**NOW, THEREFORE, BE IT RESOLVED**, that the Albany City Council hereby fill in the blank.

**BE IT FURTHER RESOLVED**, that the Albany City Council hereby approves the amended Master Fee Schedule (incorporated by reference as Exhibit A), effective July 1, 2021.

  
\_\_\_\_\_  
GE'NELL GARY, MBA - MAYOR



# City of Albany

1000 San Pablo Avenue • Albany, California 94706  
(510) 528-5710 • [www.albanyca.org](http://www.albanyca.org)

## RESOLUTION NO. 2021-59

PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF ALBANY,

The 7th day of June, 2021, by the following votes:

AYES: Council Members Jordan, McQuaid, Nason, Tiedemann and Mayor Gary

NOES: none

ABSENT: none

ABSTAINED: none

RECUSED: none

WITNESS MY HAND AND THE SEAL OF THE CITY OF ALBANY, this 8th  
day of June, 2021.

Anne Hsu  
CITY CLERK

*The City of Albany is dedicated to maintaining its small town ambiance, responding to the needs of a diverse community, and providing a safe, healthy and sustainable community.*

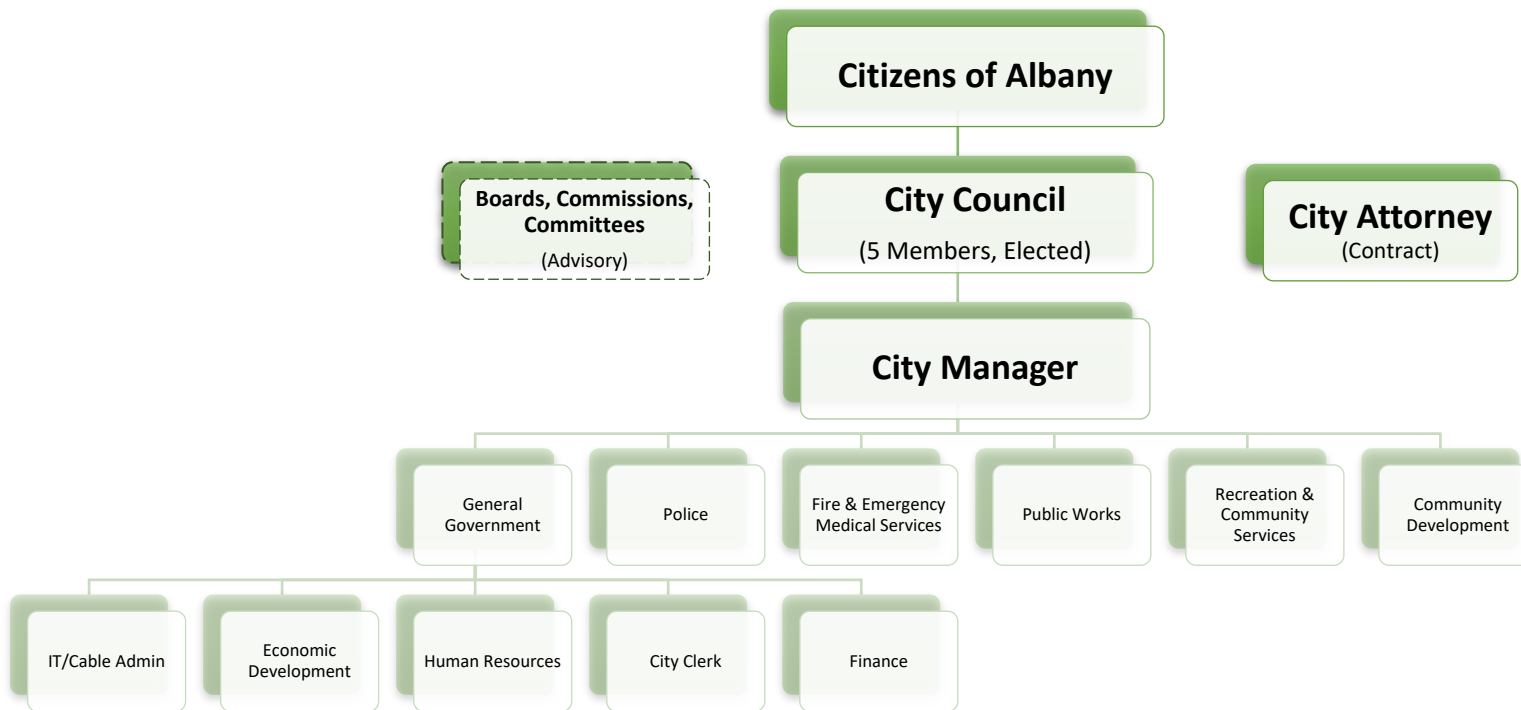
## **2. STAFFING OVERVIEW**



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## 2.1 – ALBANY BUDGETARY ORGANIZATIONAL STRUCTURE

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## 2.2 – STAFFING SCHEDULE

Department/Classification	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020 21 Current	FY 2021-22 Proposed	FY 2022-23 Proposed	Inc./Dec. from Current Budget
<b>City Manager/Administration</b>							
Assistant City Manager	1.00	1.00	1.00	0.25	0.25	0.25	-
Assistant City Manager/City Clerk	1.00	-	-	-	-	-	-
Assistant to the City Manager	-	1.00	1.00	1.00	-	-	(1.00)
City Clerk	-	1.00	1.00	1.00	1.00	1.00	-
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Deputy City Clerk	-	-	-	-	1.00	1.00	1.00
Information Technology Analyst	1.00	-	-	-	-	-	-
Information Technology Manager	-	1.00	1.00	1.00	1.00	1.00	-
Management Analyst	-	-	-	-	1.00	1.00	1.00
Media & Communications Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Neighborhood Services Manager	-	1.00	1.00	-	-	-	-
<b>Sub-Total</b>	<b>5.00</b>	<b>7.00</b>	<b>7.00</b>	<b>5.25</b>	<b>6.25</b>	<b>6.25</b>	<b>1.00</b>
<b>Human Resources</b>							
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Human Resources Technician	-	1.00	1.00	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>2.00</b>	<b>2.00</b>	<b>-</b>
<b>Finance</b>							
Accounting Technician I	0.50	-	-	-	-	-	-
Accounting Technician II	2.00	2.00	2.00	2.00	2.00	2.00	-
Accounting Supervisor	1.00	1.00	-	-	-	-	-
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Finance Manager	-	-	-	1.00	1.00	1.00	-
Financial Analyst	1.00	1.00	-	-	-	-	-
Finance Supervisor	-	-	1.00	-	-	-	-
Financial Coordinator	-	-	1.00	2.00	2.00	2.00	-
Office Assistant II	-	0.50	0.50	0.50	0.50	0.50	-
Payroll Technician	1.00	1.00	1.00	1.00	1.00	1.00	-
<b>Sub-Total</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>-</b>
<b>Police</b>							
Community Engagement Specialist	1.00	-	-	-	-	-	-
Crossing Guard	6.00	-	-	-	-	-	-
Police Administrative Specialist	-	1.00	1.00	1.00	1.00	1.00	-
Police Records Assistant	-	-	1.00	1.00	1.00	1.00	-
Police Records Specialist	0.80	0.80	0.80	0.80	0.80	0.80	-
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Lieutenant	2.00	2.00	2.00	2.00	2.00	2.00	-
Police Officer	18.00	18.00	18.00	17.00	17.00	17.00	-
Police Sergeant	6.00	6.00	6.00	6.00	6.00	6.00	-
Police Services Technician I	1.00	1.00	-	-	-	-	-
Public Safety Dispatcher	6.00	7.00	7.00	8.00	8.00	8.00	-
Public Safety Dispatcher (Police Services Technician II/IT Technician)	-	1.00	1.00	1.00	1.00	1.00	-
<b>Sub-Total</b>	<b>41.80</b>	<b>37.80</b>	<b>37.80</b>	<b>37.80</b>	<b>37.80</b>	<b>37.80</b>	<b>-</b>
<b>Fire / EMS</b>							
Fire Captain	3.00	3.00	3.00	3.00	3.00	3.00	-
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	-
Fire Engineer	6.00	6.00	6.00	6.00	6.00	6.00	-
Fire Fighter / Paramedic	6.00	6.00	6.00	6.00	6.00	6.00	-
Fire Inspector	1.50	-	-	1.00	1.00	1.00	-
Fire Lieutenant	3.00	3.00	3.00	3.00	3.00	3.00	-
<b>Sub-Total</b>	<b>20.50</b>	<b>19.00</b>	<b>19.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>-</b>

Department/Classification	FY	FY	FY	FY 2020	FY	FY	Inc./Dec.
	2017-18	2018-19	2019-20	21	2021-22	2022-23	from Current Budget
<b>Public Works</b>							
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	-
Assistant Engineer	2.00	2.00	2.00	-	-	-	-
Associate Engineer	-	-	-	2.00	2.00	2.00	-
Associate Transportation Planner	1.00	-	-	-	-	-	-
Capital Improvement Program Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Lead Maintenance Worker	1.00	1.00	1.00	1.00	3.00	3.00	2.00
Maintenance Worker I	1.00	-	-	-	-	-	-
Maintenance Worker II	4.00	5.00	5.00	5.00	3.00	3.00	(2.00)
Management Analyst	-	-	1.00	1.00	1.00	1.00	-
Public Works Director/City Engineer	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Urban Forestry Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	-
<b>Sub-Total</b>	<b>14.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>
<b>Recreation &amp; Community Services</b>							
Management Analyst	1.00	-	-	1.00	1.00	1.00	-
Recreation & Community Services Director	1.00	1.00	1.00	0.75	0.75	0.75	-
Recreation & Community Services Manager	1.00	-	2.00	1.00	1.00	1.00	-
Recreation Coordinator I	1.00	2.00	2.00	1.00	1.00	1.00	-
Recreation Coordinator II	5.00	3.00	4.00	6.00	6.00	6.00	-
Recreation Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	-
Senior Recreation Supervisor	-	2.00	-	-	-	-	-
Senior Van Driver	0.75	0.75	0.75	0.75	0.75	0.75	-
<b>Sub-Total</b>	<b>11.75</b>	<b>10.75</b>	<b>11.75</b>	<b>12.50</b>	<b>12.50</b>	<b>12.50</b>	<b>-</b>
<b>Community Development</b>							
Administrative Assistant	-	1.00	1.00	1.00	1.00	1.00	-
Assistant Planner	2.00	-	1.00	1.00	1.00	1.00	-
Associate Planner	1.00	1.00	1.00	2.00	2.00	2.00	-
Associate Transportation Planner	-	1.00	-	-	-	-	-
Building Inspector II	1.00	1.00	1.00	1.00	1.00	1.00	-
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Community Development Technician	1.00	1.00	1.00	1.00	1.00	1.00	-
Office Assistant II	1.00	1.00	-	-	-	-	-
Planning Manager	1.00	1.00	1.00	2.00	2.00	2.00	-
Program Manager (Sustainability)	-	1.00	1.00	-	-	-	-
Senior Planner (Transportation)	-	-	1.00	-	-	-	-
<b>Sub-Total</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>
<b>GRAND TOTAL - ALL POSITIONS</b>	<b>108.55</b>	<b>105.05</b>	<b>107.05</b>	<b>108.05</b>	<b>109.05</b>	<b>109.05</b>	<b>1.00</b>

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## 2.3 - BARGAINING UNIT CHANGES FOR FISCAL YEARS 2021-22/2022-23

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### **Albany Fire Fighters' Association, I.A.F.F. Local 5130 (AFFA)**

**Term of Agreement:** January 1, 2019 through December 31, 2023

**Upcoming Changes:**

- Add Longevity Pay level at fourteen (14) years of service, to two and one-half per cent (2.5%) of step seven (7) Fire Engineer, effective the first full pay period following December 21, 2021.
- Base salary increase of three and one-half percent (3.5%), effective the first full pay period following January 1, 2022.
- Base salary increase of three and one-half percent (3.5%), effective the first full pay period following January 1, 2023.

### **Albany Peace Officers' Association (APOA)**

**Term of Agreement:** November 1, 2019 through October 31, 2024

**Upcoming Changes:**

- Base salary increase of three percent (3%), effective the first full pay period following November 1, 2021.
- Add Longevity Pay of 2.5% for employees who have completed 10 years of service
- Base salary increase of three percent (3%), effective the first full pay period following November 1, 2022.

### **Service Employees International Union, Local 1021 (SEIU)**

**Term of Agreement:** October 1, 2018 through September 30, 2021

**Upcoming Changes:**

- Addition of a sixth (6<sup>th</sup>) step to the salary schedule effective July 1, 2021

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## 2.4 – UPDATED SALARY SCHEDULE FOR CITY EMPLOYEES

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The updated Salary Schedule reflects the following changes to provide uniformity of the salary ranges for various City classifications and to ensure equity and fairness:

- The Recreation & Community Services Manager classification has been benchmarked to the Finance Manager classification. Both of these positions require the independent use of tact, discretion, judgment, and extensive knowledge of departmental, technical, and City activities in addition to supervising and directing the work of paraprofessional and technical staff.
- The Information Technology Manager and the Media & Communications Manager classifications has been benchmarked to the previous salary range of the Recreation & Community Services Manager classification (the salary range in effect prior to the change listed above). Both of these positions require the independent use of tact, discretion, judgment, and extensive knowledge of departmental, technical, and City activities, but without the additional duties of supervising and directing the work of paraprofessional and technical staff.
- The newly created Deputy City Clerk classification has been benchmarked to the Financial Coordinator classification due to the similarity in the knowledge, skills, and abilities required for each position.
- The City Clerk classification has been benchmarked to align with the salary range of other department directors within the City.
- The City Treasurer salary range has been deleted.

The updated Salary Schedule also reflects the addition of a sixth step for all Service Employees International Union, Local 1021 (SEIU) Employees effective July 12, 2021, in accordance with the ratified SEIU Memorandum of Understanding, effective October 1, 2018 – September 30, 2021.

CITY OF ALBANY SALARY SCHEDULE  
FY 2021-22 and FY 2022-23

**Regular Full-Time and Part-Time Classifications**

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
Accountant	MGMT	02-10-2020	Hourly	\$ 35.9654	\$ 37.7654	\$ 39.6519	\$ 41.6365	\$ 43.7192		
			Monthly	\$ 6,234	\$ 6,546	\$ 6,873	\$ 7,217	\$ 7,578		
			Annual	\$ 74,808	\$ 78,552	\$ 82,476	\$ 86,604	\$ 90,936		
Accounting Supervisor	MGMT	02-10-2020	Hourly	\$ 41.5500	\$ 43.6269	\$ 45.8078	\$ 48.0981	\$ 50.5039		
			Monthly	\$ 7,202	\$ 7,562	\$ 7,940	\$ 8,337	\$ 8,754		
			Annual	\$ 86,424	\$ 90,744	\$ 95,280	\$ 100,044	\$ 105,048		
<u>Accounting Technician I</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 22.6096	\$ 23.7404	\$ 24.9289	\$ 26.1750	\$ 27.4846	<u>\$ 28.8578</u>	
			Monthly	\$ 3,919	\$ 4,115	\$ 4,321	\$ 4,537	\$ 4,764	<u>\$ 5,002</u>	
			Annual	\$ 47,028	\$ 49,380	\$ 51,852	\$ 54,444	\$ 57,168	<u>\$ 60,024</u>	
<u>Accounting Technician II</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 24.9289	\$ 26.1750	\$ 27.4846	\$ 28.8578	\$ 30.3000	<u>\$ 31.8173</u>	
			Monthly	\$ 4,321	\$ 4,537	\$ 4,764	\$ 5,002	\$ 5,252	<u>\$ 5,515</u>	
			Annual	\$ 51,852	\$ 54,444	\$ 57,168	\$ 60,024	\$ 63,024	<u>\$ 66,180</u>	
<u>Administrative Assistant</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 27.4904	\$ 28.8635	\$ 30.3058	\$ 31.8231	\$ 33.4154	<u>\$ 35.0885</u>	
			Monthly	\$ 4,765	\$ 5,003	\$ 5,253	\$ 5,516	\$ 5,792	<u>\$ 6,082</u>	
			Annual	\$ 57,180	\$ 60,036	\$ 63,036	\$ 66,192	\$ 69,504	<u>\$ 72,984</u>	
Assistant City Manager	MGMT	02-10-2020	Hourly	\$ 71.9135	\$ 75.5078	\$ 79.2808	\$ 83.2443	\$ 87.4039		
			Monthly	\$ 12,465	\$ 13,088	\$ 13,742	\$ 14,429	\$ 15,150		
			Annual	\$ 149,580	\$ 157,056	\$ 164,904	\$ 173,148	\$ 181,800		
Assistant Engineer	MGMT	02-10-2020	Hourly	\$ 38.4289	\$ 40.3500	\$ 42.3693	\$ 44.4865	\$ 46.7135		
			Monthly	\$ 6,661	\$ 6,994	\$ 7,344	\$ 7,711	\$ 8,097		
			Annual	\$ 79,932	\$ 83,928	\$ 88,128	\$ 92,532	\$ 97,164		
<u>Assistant Planner</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 31.6615	\$ 33.2423	\$ 34.9039	\$ 36.6519	\$ 38.4865	<u>\$ 40.4135</u>	
			Monthly	\$ 5,488	\$ 5,762	\$ 6,050	\$ 6,353	\$ 6,671	<u>\$ 7,005</u>	
			Annual	\$ 65,856	\$ 69,144	\$ 72,600	\$ 76,236	\$ 80,052	<u>\$ 84,060</u>	
Assistant to the City Manager	MGMT	02-10-2020	Hourly	\$ 49.3558	\$ 51.8250	\$ 54.4154	\$ 57.1385	\$ 59.9943		
			Monthly	\$ 8,555	\$ 8,983	\$ 9,432	\$ 9,904	\$ 10,399		
			Annual	\$ 102,660	\$ 107,796	\$ 113,184	\$ 118,848	\$ 124,788		
<u>Assistant Transportation Planner</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 31.6615	\$ 33.2423	\$ 34.9039	\$ 36.6519	\$ 38.4865	<u>\$ 40.4135</u>	
			Monthly	\$ 5,488	\$ 5,762	\$ 6,050	\$ 6,353	\$ 6,671	<u>\$ 7,005</u>	
			Annual	\$ 65,856	\$ 69,144	\$ 72,600	\$ 76,236	\$ 80,052	<u>\$ 84,060</u>	
Associate Engineer	MGMT	02-10-2020	Hourly	\$ 43.6443	\$ 45.8250	\$ 48.1154	\$ 50.5211	\$ 53.0481		
			Monthly	\$ 7,565	\$ 7,943	\$ 8,340	\$ 8,757	\$ 9,195		
			Annual	\$ 90,780	\$ 95,316	\$ 100,080	\$ 105,084	\$ 110,340		

CITY OF ALBANY SALARY SCHEDULE  
FY 2021-22 and FY 2022-23

**Regular Full-Time and Part-Time Classifications**

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
Associate Planner	MGMT	02-10-2020	Hourly	\$ 38.3308	\$ 40.2461	\$ 42.2596	\$ 44.3711	\$ 46.5923		
			Monthly	\$ 6,644	\$ 6,976	\$ 7,325	\$ 7,691	\$ 8,076		
			Annual	\$ 79,728	\$ 83,712	\$ 87,900	\$ 92,292	\$ 96,912		
Associate Transportation Planner	MGMT	02-10-2020	Hourly	\$ 38.3308	\$ 40.2461	\$ 42.2596	\$ 44.3711	\$ 46.5923		
			Monthly	\$ 6,644	\$ 6,976	\$ 7,325	\$ 7,691	\$ 8,076		
			Annual	\$ 79,728	\$ 83,712	\$ 87,900	\$ 92,292	\$ 96,912		
<u>Building Inspector I</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 31.6615	\$ 33.2423	\$ 34.9039	\$ 36.6519	\$ 38.4865	<u>\$ 40.4135</u>	
			Monthly	\$ 5,488	\$ 5,762	\$ 6,050	\$ 6,353	\$ 6,671	<u>\$ 7,005</u>	
			Annual	\$ 65,856	\$ 69,144	\$ 72,600	\$ 76,236	\$ 80,052	<u>\$ 84,060</u>	
<u>Building Inspector II</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 34.9096	\$ 36.6578	\$ 38.4923	\$ 40.4193	\$ 42.4385	<u>\$ 44.5615</u>	
			Monthly	\$ 6,051	\$ 6,354	\$ 6,672	\$ 7,006	\$ 7,356	<u>\$ 7,724</u>	
			Annual	\$ 72,612	\$ 76,248	\$ 80,064	\$ 84,072	\$ 88,272	<u>\$ 92,688</u>	
Building Plans Examiner	MGMT	02-10-2020	Hourly	\$ 37.1596	\$ 39.0173	\$ 40.9673	\$ 43.0154	\$ 45.1673		
			Monthly	\$ 6,441	\$ 6,763	\$ 7,101	\$ 7,456	\$ 7,829		
			Annual	\$ 77,292	\$ 81,156	\$ 85,212	\$ 89,472	\$ 93,948		
CIP Program Manager	MGMT	02-10-2020	Hourly	\$ 54.0808	\$ 56.7865	\$ 59.6250	\$ 62.6078	\$ 65.7404		
			Monthly	\$ 9,374	\$ 9,843	\$ 10,335	\$ 10,852	\$ 11,395		
			Annual	\$ 112,488	\$ 118,116	\$ 124,020	\$ 130,224	\$ 136,740		
<u>City Clerk</u>	<u>MGMT</u>	<u>07-12-2021</u>	Hourly	<u>\$ 68.4865</u>	<u>\$ 71.9135</u>	<u>\$ 75.5078</u>	<u>\$ 79.2808</u>	<u>\$ 83.2443</u>		
			Monthly	<u>\$ 11,871</u>	<u>\$ 12,465</u>	<u>\$ 13,088</u>	<u>\$ 13,742</u>	<u>\$ 14,429</u>		
			Annual	<u>\$ 142,452</u>	<u>\$ 149,580</u>	<u>\$ 157,056</u>	<u>\$ 164,904</u>	<u>\$ 173,148</u>		
City Clerk/Assistant City Manager	MGMT	02-10-2020	Hourly	\$ 68.4865	\$ 71.9135	\$ 75.5078	\$ 79.2808	\$ 83.2443		
			Monthly	\$ 11,871	\$ 12,465	\$ 13,088	\$ 13,742	\$ 14,429		
			Annual	\$ 142,452	\$ 149,580	\$ 157,056	\$ 164,904	\$ 173,148		
City Manager	MGMT	02-10-2020	Hourly					\$ 99,7269		
			Monthly					\$ 17,286		
			Annual					\$ 207,432		
<u>City Treasurer (0.4FTE – 832 hours/year)</u>	<u>ELECT</u>	<u>04-19-2018</u>	Hourly					<u>\$ 48,0000</u>		
			Monthly					<u>\$ 3,328</u>		
			Annual					<u>\$ 39,936</u>		
Community Development Director	MGMT	02-10-2020	Hourly	\$ 68.4865	\$ 71.9135	\$ 75.5078	\$ 79.2808	\$ 83.2443		
			Monthly	\$ 11,871	\$ 12,465	\$ 13,088	\$ 13,742	\$ 14,429		
			Annual	\$ 142,452	\$ 149,580	\$ 157,056	\$ 164,904	\$ 173,148		

CITY OF ALBANY SALARY SCHEDULE  
FY 2021-22 and FY 2022-23

**Regular Full-Time and Part-Time Classifications**

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE							
				1	2	3	4	5	6	7	
<a href="#">Community Development Technician</a>	<a href="#">SEIU</a>	<a href="#">07-12-2021</a>	Hourly	\$ 28.5058	\$ 29.9308	\$ 31.4250	\$ 32.9943	\$ 34.6443	<a href="#">\$ 36.3750</a>		
			Monthly	\$ 4,941	\$ 5,188	\$ 5,447	\$ 5,719	\$ 6,005	<a href="#">\$ 6,305</a>		
			Annual	\$ 59,292	\$ 62,256	\$ 65,364	\$ 68,628	\$ 72,060	<a href="#">\$ 75,660</a>		
Community Engagement Specialist	MGMT	02-10-2020	Hourly	\$ 28.0039	\$ 29.4058	\$ 30.8769	\$ 32.4231	\$ 34.0443			
			Monthly	\$ 4,854	\$ 5,097	\$ 5,352	\$ 5,620	\$ 5,901			
			Annual	\$ 58,248	\$ 61,164	\$ 64,224	\$ 67,440	\$ 70,812			
Council Member	ELECT	12-15-2010	Monthly	\$300.00							
<a href="#">Deputy City Clerk</a>	<a href="#">MGMT</a>	<a href="#">07-01-2021</a>	Hourly	<a href="#">\$ 32.6193</a>	<a href="#">\$ 34.2519</a>	<a href="#">\$ 35.9654</a>	<a href="#">\$ 37.7654</a>	<a href="#">\$ 39.6519</a>			
			Monthly	<a href="#">\$ 5,654</a>	<a href="#">\$ 5,937</a>	<a href="#">\$ 6,234</a>	<a href="#">\$ 6,546</a>	<a href="#">\$ 6,873</a>			
			Annual	<a href="#">\$ 67,848</a>	<a href="#">\$ 71,244</a>	<a href="#">\$ 74,808</a>	<a href="#">\$ 78,552</a>	<a href="#">\$ 82,476</a>			
Executive Assistant	MGMT	02-10-2020	Hourly	\$ 28.8461	\$ 30.2885	\$ 31.8058	\$ 33.3981	\$ 35.0654			
			Monthly	\$ 5,000	\$ 5,250	\$ 5,513	\$ 5,789	\$ 6,078			
			Annual	\$ 60,000	\$ 63,000	\$ 66,156	\$ 69,468	\$ 72,936			
Finance Director	MGMT	02-10-2020	Hourly	\$ 68.4865	\$ 71.9135	\$ 75.5078	\$ 79.2808	\$ 83.2443			
			Monthly	\$ 11,871	\$ 12,465	\$ 13,088	\$ 13,742	\$ 14,429			
			Annual	\$ 142,452	\$ 149,580	\$ 157,056	\$ 164,904	\$ 173,148			
Financial Analyst	MGMT	02-10-2020	Hourly	\$ 35.9654	\$ 37.7654	\$ 39.6519	\$ 41.6365	\$ 43.7193			
			Monthly	\$ 6,234	\$ 6,546	\$ 6,873	\$ 7,217	\$ 7,578			
			Annual	\$ 74,808	\$ 78,552	\$ 82,476	\$ 86,604	\$ 90,936			
Financial Coordinator	MGMT	02-10-2020	Hourly	\$ 32.6193	\$ 34.2519	\$ 35.9654	\$ 37.7654	\$ 39.6519			
			Monthly	\$ 5,654	\$ 5,937	\$ 6,234	\$ 6,546	\$ 6,873			
			Annual	\$ 67,848	\$ 71,244	\$ 74,808	\$ 78,552	\$ 82,476			
Finance Manager	MGMT	07-01-2020	Hourly	\$ 54.1269	\$ 56.8328	\$ 59.6769	\$ 62.6596	\$ 65.7923			
			Monthly	\$ 9,382	\$ 9,851	\$ 10,344	\$ 10,861	\$ 11,404			
			Annual	\$ 112,584	\$ 118,212	\$ 124,128	\$ 130,332	\$ 136,848			
Finance Supervisor	MGMT	02-10-2020	Hourly	\$ 41.5500	\$ 43.6269	\$ 45.8078	\$ 48.0981	\$ 50.5039			
			Monthly	\$ 7,202	\$ 7,562	\$ 7,940	\$ 8,337	\$ 8,754			
			Annual	\$ 86,424	\$ 90,744	\$ 95,280	\$ 100,044	\$ 105,048			
Fire Captain	AFFA	01-14-2019	Hourly	\$ 38.2665	\$ 40.1786	\$ 42.1896	\$ 44.2995	\$ 46.5165	\$ 48.8406	\$ 51.2844	
			Monthly	\$ 9,286	\$ 9,750	\$ 10,238	\$ 10,750	\$ 11,288	\$ 11,852	\$ 12,445	
			Annual	\$ 111,432	\$ 117,000	\$ 122,856	\$ 129,000	\$ 135,456	\$ 142,224	\$ 149,340	
Fire Chief	UNSFT	02-10-2020	Hourly	\$ 77.7058	\$ 81.5885	\$ 85.6673	\$ 89.9481	\$ 94.4481			
			Monthly	\$ 13,469	\$ 14,142	\$ 14,849	\$ 15,591	\$ 16,371			
			Annual	\$ 161,628	\$ 169,704	\$ 178,188	\$ 187,092	\$ 196,452			
Fire Engineer	AFFA	01-14-2019	Hourly	\$ 31.4794	\$ 33.0536	\$ 34.7102	\$ 36.4451	\$ 38.2665	\$ 40.1786	\$ 42.1896	
			Monthly	\$ 7,639	\$ 8,021	\$ 8,423	\$ 8,844	\$ 9,286	\$ 9,750	\$ 10,238	
			Annual	\$ 91,668	\$ 96,252	\$ 101,076	\$ 106,128	\$ 111,432	\$ 117,000	\$ 122,856	



CITY OF ALBANY SALARY SCHEDULE  
FY 2021-22 and FY 2022-23

**Regular Full-Time and Part-Time Classifications**

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
Fire Fighter	AFFA	01-14-2019	Hourly	\$ 28.5495	\$ 29.9794	\$ 31.4794	\$ 33.0536	\$ 34.7102	\$ 36.4451	\$ 38.2665
			Monthly	\$ 6,928	\$ 7,275	\$ 7,639	\$ 8,021	\$ 8,423	\$ 8,844	\$ 9,286
			Annual	\$ 83,136	\$ 87,300	\$ 91,668	\$ 96,252	\$ 101,076	\$ 106,128	\$ 111,432
Fire Inspector	MGMT	07-01-2020	Hourly	\$ 35.5904	\$ 37.3673	\$ 39.2365	\$ 41.1981	\$ 43.2578		
			Monthly	\$ 6,169	\$ 6,477	\$ 6,801	\$ 7,141	\$ 7,498		
			Annual	\$ 74,028	\$ 77,724	\$ 81,612	\$ 85,692	\$ 89,976		
Fire Lieutenant	AFFA	01-14-2019	Hourly	\$ 34.7102	\$ 36.4451	\$ 38.2665	\$ 40.1786	\$ 42.1896	\$ 44.2995	\$ 46.5165
			Monthly	\$ 8,423	\$ 8,844	\$ 9,286	\$ 9,750	\$ 10,238	\$ 10,750	\$ 11,288
			Annual	\$ 101,076	\$ 106,128	\$ 111,432	\$ 117,000	\$ 122,856	\$ 129,000	\$ 135,456
Human Resources Analyst	MGMT	02-10-2020	Hourly	\$ 37.1596	\$ 39.0173	\$ 40.9673	\$ 43.0154	\$ 45.1673		
			Monthly	\$ 6,441	\$ 6,763	\$ 7,101	\$ 7,456	\$ 7,829		
			Annual	\$ 77,292	\$ 81,156	\$ 85,212	\$ 89,472	\$ 93,948		
Human Resources Director	MGMT	02-10-2020	Hourly	\$ 68.4865	\$ 71.9135	\$ 75.5078	\$ 79.2808	\$ 83.2443		
			Monthly	\$ 11,871	\$ 12,465	\$ 13,088	\$ 13,742	\$ 14,429		
			Annual	\$ 142,452	\$ 149,580	\$ 157,056	\$ 164,904	\$ 173,148		
Human Resources Technician	MGMT	02-10-2020	Hourly	\$ 26.6885	\$ 28.0211	\$ 29.4231	\$ 30.8943	\$ 32.4404		
			Monthly	\$ 4,626	\$ 4,857	\$ 5,100	\$ 5,355	\$ 5,623		
			Annual	\$ 55,512	\$ 58,284	\$ 61,200	\$ 64,260	\$ 67,476		
Information Technology Analyst	MGMT	02-10-2020	Hourly	\$ 35.9193	\$ 37.7135	\$ 39.6000	\$ 41.5789	\$ 43.6558		
			Monthly	\$ 6,226	\$ 6,537	\$ 6,864	\$ 7,207	\$ 7,567		
			Annual	\$ 74,712	\$ 78,444	\$ 82,368	\$ 86,484	\$ 90,804		
<u>Information Technology Manager</u>	<u>MGMT</u>	<u>07-12-2021</u>	<u>Hourly</u>	<u>\$ 50.4578</u>	<u>\$ 52.9789</u>	<u>\$ 55.6269</u>	<u>\$ 58.4078</u>	<u>\$ 61.3269</u>		
			<u>Monthly</u>	<u>\$ 8,746</u>	<u>\$ 9,183</u>	<u>\$ 9,642</u>	<u>\$ 10,124</u>	<u>\$ 10,630</u>		
			<u>Annual</u>	<u>\$ 104,952</u>	<u>\$ 110,196</u>	<u>\$ 115,704</u>	<u>\$ 121,488</u>	<u>\$ 127,560</u>		
<u>Lead Maintenance Worker</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 26.3539	\$ 27.6693	\$ 29.0539	\$ 30.5078	\$ 32.0308	<u>\$ 33.6346</u>	
			Monthly	\$ 4,568	\$ 4,796	\$ 5,036	\$ 5,288	\$ 5,552	<u>\$ 5,830</u>	
			Annual	\$ 54,816	\$ 57,552	\$ 60,432	\$ 63,456	\$ 66,624	<u>\$ 69,960</u>	
<u>Maintenance Worker I</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 22.5693	\$ 23.7000	\$ 24.8828	\$ 26.1289	\$ 27.4328	<u>\$ 28.8058</u>	
			Monthly	\$ 3,912	\$ 4,108	\$ 4,313	\$ 4,529	\$ 4,755	<u>\$ 4,993</u>	
			Annual	\$ 46,944	\$ 49,296	\$ 51,756	\$ 54,348	\$ 57,060	<u>\$ 59,916</u>	
<u>Maintenance Worker II</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 24.6173	\$ 25.8461	\$ 27.1385	\$ 28.4943	\$ 29.9193	<u>\$ 31.4135</u>	
			Monthly	\$ 4,267	\$ 4,480	\$ 4,704	\$ 4,939	\$ 5,186	<u>\$ 5,445</u>	
			Annual	\$ 51,204	\$ 53,760	\$ 56,448	\$ 59,268	\$ 62,232	<u>\$ 65,340</u>	

CITY OF ALBANY SALARY SCHEDULE  
FY 2021-22 and FY 2022-23

**Regular Full-Time and Part-Time Classifications**

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
Management Analyst	MGMT	02-10-2020	Hourly	\$ 37.1596	\$ 39.0173	\$ 40.9673	\$ 43.0154	\$ 45.1673		
			Monthly	\$ 6,441	\$ 6,763	\$ 7,101	\$ 7,456	\$ 7,829		
			Annual	\$ 77,292	\$ 81,156	\$ 85,212	\$ 89,472	\$ 93,948		
<del>Media &amp; Communications Administrator</del> <u>Media &amp; Communications Manager</u>	<u>MGMT</u>	<u>07-12-2021</u>	<u>Hourly</u>	<u>\$ 50.4578</u>	<u>\$ 52.9789</u>	<u>\$ 55.6269</u>	<u>\$ 58.4078</u>	<u>\$ 61.3269</u>		
			<u>Monthly</u>	<u>\$ 8,746</u>	<u>\$ 9,183</u>	<u>\$ 9,642</u>	<u>\$ 10,124</u>	<u>\$ 10,630</u>		
			<u>Annual</u>	<u>\$ 104,952</u>	<u>\$ 110,196</u>	<u>\$ 115,704</u>	<u>\$ 121,488</u>	<u>\$ 127,560</u>		
Neighborhood Services Manager	MGMT	02-10-2020	Hourly	\$ 48.5828	\$ 51.0115	\$ 53.5615	\$ 56.2385	\$ 59.0481		
			Monthly	\$ 8,421	\$ 8,842	\$ 9,284	\$ 9,748	\$ 10,235		
			Annual	\$ 101,052	\$ 106,104	\$ 111,408	\$ 116,976	\$ 122,820		
<u>Office Assistant I</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 18.5711	\$ 19.5000	\$ 20.4750	\$ 21.4961	\$ 22.5693	<u>\$ 23.7000</u>	
			Monthly	\$ 3,219	\$ 3,380	\$ 3,549	\$ 3,726	\$ 3,912	<u>\$ 4,108</u>	
			Annual	\$ 38,628	\$ 40,560	\$ 42,588	\$ 44,712	\$ 46,944	<u>\$ 49,296</u>	
<u>Office Assistant II</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 20.4865	\$ 21.5135	\$ 22.5865	\$ 23.7173	\$ 24.9058	<u>\$ 26.1519</u>	
			Monthly	\$ 3,551	\$ 3,729	\$ 3,915	\$ 4,111	\$ 4,317	<u>\$ 4,533</u>	
			Annual	\$ 42,612	\$ 44,748	\$ 46,980	\$ 49,332	\$ 51,804	<u>\$ 54,396</u>	
<u>Payroll Technician</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 27.4904	\$ 28.8635	\$ 30.3058	\$ 31.8231	\$ 33.4154	<u>\$ 35.0885</u>	
			Monthly	\$ 4,765	\$ 5,003	\$ 5,253	\$ 5,516	\$ 5,792	<u>\$ 6,082</u>	
			Annual	\$ 57,180	\$ 60,036	\$ 63,036	\$ 66,192	\$ 69,504	<u>\$ 72,984</u>	
Planning Manager	MGMT	02-10-2020	Hourly	\$ 52.4711	\$ 55.0961	\$ 57.8539	\$ 60.7443	\$ 63.7789		
			Monthly	\$ 9,095	\$ 9,550	\$ 10,028	\$ 10,529	\$ 11,055		
			Annual	\$ 109,140	\$ 114,600	\$ 120,336	\$ 126,348	\$ 132,660		
<u>Police Administrative Specialist</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 29.6769	\$ 31.1596	\$ 32.7173	\$ 34.3558	\$ 36.0750	<u>\$ 37.8808</u>	
			Monthly	\$ 5,144	\$ 5,401	\$ 5,671	\$ 5,955	\$ 6,253	<u>\$ 6,566</u>	
			Annual	\$ 61,728	\$ 64,812	\$ 68,052	\$ 71,460	\$ 75,036	<u>\$ 78,792</u>	
Police Chief	UNSFT	02-10-2020	Hourly	\$ 77.7058	\$ 81.5885	\$ 85.6673	\$ 89.9481	\$ 94.4481		
			Monthly	\$ 13,469	\$ 14,142	\$ 14,849	\$ 15,591	\$ 16,371		
			Annual	\$ 161,628	\$ 169,704	\$ 178,188	\$ 187,092	\$ 196,452		
Police Lieutenant	APOA	11-02-2020	Hourly	\$ 65.0308	\$ 68.2846	\$ 71.7000	\$ 75.2828	\$ 79.0443	\$ 82.9961	\$ 87.1443
			Monthly	\$ 11,272	\$ 11,836	\$ 12,428	\$ 13,049	\$ 13,701	\$ 14,386	\$ 15,105
			Annual	\$ 135,264	\$ 142,032	\$ 149,136	\$ 156,588	\$ 164,412	\$ 172,632	\$ 181,260
Police Officer	APOA	11-02-2020	Hourly	\$ 43.6846	\$ 45.8711	\$ 48.1673	\$ 50.5731	\$ 53.1000	\$ 55.7539	\$ 58.5404
			Monthly	\$ 7,572	\$ 7,951	\$ 8,349	\$ 8,766	\$ 9,204	\$ 9,664	\$ 10,147
			Annual	\$ 90,864	\$ 95,412	\$ 100,188	\$ 105,192	\$ 110,448	\$ 115,968	\$ 121,764

CITY OF ALBANY SALARY SCHEDULE  
FY 2021-22 and FY 2022-23

**Regular Full-Time and Part-Time Classifications**

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
<u>Police Records Assistant</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 24.9289	\$ 26.1750	\$ 27.4846	\$ 28.8578	\$ 30.3000	\$ <u>31,8173</u>	
			Monthly	\$ 4,321	\$ 4,537	\$ 4,764	\$ 5,002	\$ 5,252	\$ <u>5,515</u>	
			Annual	\$ 51,852	\$ 54,444	\$ 57,168	\$ 60,024	\$ 63,024	\$ <u>66,180</u>	
<u>Police Records Specialist</u>	<u>SEIU</u>	<u>07-12-2021</u>	Hourly	\$ 27.4211	\$ 28.7943	\$ 30.2365	\$ 31.7481	\$ 33.3346	\$ <u>35,0019</u>	
			Monthly	\$ 4,753	\$ 4,991	\$ 5,241	\$ 5,503	\$ 5,778	\$ <u>6,067</u>	
			Annual	\$ 57,036	\$ 59,892	\$ 62,892	\$ 66,036	\$ 69,336	\$ <u>72,804</u>	
Police Sergeant	APOA	11-02-2020	Hourly	\$ 51.5654	\$ 54.1443	\$ 56.8500	\$ 59.6943	\$ 62.6769	\$ 65.8096	\$ 69.0981
			Monthly	\$ 8,938	\$ 9,385	\$ 9,854	\$ 10,347	\$ 10,864	\$ 11,407	\$ 11,977
			Annual	\$ 107,256	\$ 112,620	\$ 118,248	\$ 124,164	\$ 130,368	\$ 136,884	\$ 143,724
Police Services Technician I	APOA	11-02-2020	Hourly	\$ 26.3885	\$ 27.7096	\$ 29.0943	\$ 30.5481	\$ 32.0769	\$ 33.6808	\$ 35.3654
			Monthly	\$ 4,574	\$ 4,803	\$ 5,043	\$ 5,295	\$ 5,560	\$ 5,838	\$ 6,130
			Annual	\$ 54,888	\$ 57,636	\$ 60,516	\$ 63,540	\$ 66,720	\$ 70,056	\$ 73,560
Police Services Technician II	APOA	11-02-2020	Hourly	\$ 29.2846	\$ 30.7500	\$ 32.2904	\$ 33.9058	\$ 35.6019	\$ 37.3846	\$ 39.2539
			Monthly	\$ 5,076	\$ 5,330	\$ 5,597	\$ 5,877	\$ 6,171	\$ 6,480	\$ 6,804
			Annual	\$ 60,912	\$ 63,960	\$ 67,164	\$ 70,524	\$ 74,052	\$ 77,760	\$ 81,648
Program Manager	MGMT	02-10-2020	Hourly	\$ 48.5828	\$ 51.0115	\$ 53.5615	\$ 56.2385	\$ 59.0481		
			Monthly	\$ 8,421	\$ 8,842	\$ 9,284	\$ 9,748	\$ 10,235		
			Annual	\$ 101,052	\$ 106,104	\$ 111,408	\$ 116,976	\$ 122,820		
Project Manager	MGMT	02-10-2020	Hourly	\$ 48.5828	\$ 51.0115	\$ 53.5615	\$ 56.2385	\$ 59.0481		
			Monthly	\$ 8,421	\$ 8,842	\$ 9,284	\$ 9,748	\$ 10,235		
			Annual	\$ 101,052	\$ 106,104	\$ 111,408	\$ 116,976	\$ 122,820		
Public Safety Dispatcher	APOA	11-02-2020	Hourly	\$ 32.4981	\$ 34.1250	\$ 35.8328	\$ 37.6269	\$ 39.5078	\$ 41.4808	\$ 43.5578
			Monthly	\$ 5,633	\$ 5,915	\$ 6,211	\$ 6,522	\$ 6,848	\$ 7,190	\$ 7,550
			Annual	\$ 67,596	\$ 70,980	\$ 74,532	\$ 78,264	\$ 82,176	\$ 86,280	\$ 90,600
Public Works Director/City Engineer	MGMT	02-10-2020	Hourly	\$ 71.3769	\$ 74.9481	\$ 78.6981	\$ 82.6328	\$ 86.7635		
			Monthly	\$ 12,372	\$ 12,991	\$ 13,641	\$ 14,323	\$ 15,039		
			Annual	\$ 148,464	\$ 155,892	\$ 163,692	\$ 171,876	\$ 180,468		
Public Works Manager	MGMT	02-10-2020	Hourly	\$ 54.1269	\$ 56.8328	\$ 59.6769	\$ 62.6596	\$ 65.7923		
			Monthly	\$ 9,382	\$ 9,851	\$ 10,344	\$ 10,861	\$ 11,404		
			Annual	\$ 112,584	\$ 118,212	\$ 124,128	\$ 130,332	\$ 136,848		
Recreation & Community Services Director	MGMT	02-10-2020	Hourly	\$ 68.4865	\$ 71.9135	\$ 75.5078	\$ 79.2808	\$ 83.2443		
			Monthly	\$ 11,871	\$ 12,465	\$ 13,088	\$ 13,742	\$ 14,429		
			Annual	\$ 142,452	\$ 149,580	\$ 157,056	\$ 164,904	\$ 173,148		

CITY OF ALBANY SALARY SCHEDULE  
FY 2021-22 and FY 2022-23

**Regular Full-Time and Part-Time Classifications**

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
<a href="#">Recreation &amp; Community Services Manager</a>	MGMT	07-12-2021	Hourly	\$ 54,126.9	\$ 56,832.8	\$ 59,676.9	\$ 62,659.6	\$ 65,792.3		
			Monthly	\$ 9,382	\$ 9,851	\$ 10,344	\$ 10,861	\$ 11,404		
			Annual	\$ 112,584	\$ 118,212	\$ 124,128	\$ 130,332	\$ 136,848		
<a href="#">Recreation Coordinator I</a>	SEIU	07-12-2021	Hourly	\$ 19,776.9	\$ 20,763.5	\$ 21,801.9	\$ 22,892.3	\$ 24,034.6	\$ 25,234.6	
			Monthly	\$ 3,428	\$ 3,599	\$ 3,779	\$ 3,968	\$ 4,166	\$ 4,374	
			Annual	\$ 41,136	\$ 43,188	\$ 45,348	\$ 47,616	\$ 49,992	\$ 52,488	
<a href="#">Recreation Coordinator II</a>	SEIU	07-12-2021	Hourly	\$ 23,284.6	\$ 24,450.0	\$ 25,673.1	\$ 26,959.6	\$ 28,309.6	\$ 29,723.1	
			Monthly	\$ 4,036	\$ 4,238	\$ 4,450	\$ 4,673	\$ 4,907	\$ 5,152	
			Annual	\$ 48,432	\$ 50,856	\$ 53,400	\$ 56,076	\$ 58,884	\$ 61,824	
Recreation Supervisor	MGMT	02-10-2020	Hourly	\$ 33,905.8	\$ 35,601.9	\$ 37,384.6	\$ 39,253.9	\$ 41,215.4		
			Monthly	\$ 5,877	\$ 6,171	\$ 6,480	\$ 6,804	\$ 7,144		
			Annual	\$ 70,524	\$ 74,052	\$ 77,760	\$ 81,648	\$ 85,728		
Senior & Human Services Director	MGMT	02-10-2020	Hourly	\$ 68,486.5	\$ 71,913.5	\$ 75,507.8	\$ 79,280.8	\$ 83,244.3		
			Monthly	\$ 11,871	\$ 12,465	\$ 13,088	\$ 13,742	\$ 14,429		
			Annual	\$ 142,452	\$ 149,580	\$ 157,056	\$ 164,904	\$ 173,148		
Senior Accountant	MGMT	02-10-2020	Hourly	\$ 41,550.0	\$ 43,626.9	\$ 45,807.8	\$ 48,098.1	\$ 50,503.9		
			Monthly	\$ 7,202	\$ 7,562	\$ 7,940	\$ 8,337	\$ 8,754		
			Annual	\$ 86,424	\$ 90,744	\$ 95,280	\$ 100,044	\$ 105,048		
Senior Engineer	MGMT	02-10-2020	Hourly	\$ 54,080.8	\$ 56,786.5	\$ 59,625.0	\$ 62,607.8	\$ 65,740.4		
			Monthly	\$ 9,374	\$ 9,843	\$ 10,335	\$ 10,852	\$ 11,395		
			Annual	\$ 112,488	\$ 118,116	\$ 124,020	\$ 130,224	\$ 136,740		
Senior Planner	MGMT	02-10-2020	Hourly	\$ 44,382.8	\$ 46,603.9	\$ 48,934.6	\$ 51,380.8	\$ 53,948.1		
			Monthly	\$ 7,693	\$ 8,078	\$ 8,482	\$ 8,906	\$ 9,351		
			Annual	\$ 92,316	\$ 96,936	\$ 101,784	\$ 106,872	\$ 112,212		
Senior Recreation Supervisor	MGMT	02-10-2020	Hourly	\$ 41,550.0	\$ 43,626.9	\$ 45,807.8	\$ 48,098.1	\$ 50,503.9		
			Monthly	\$ 7,202	\$ 7,562	\$ 7,940	\$ 8,337	\$ 8,754		
			Annual	\$ 86,424	\$ 90,744	\$ 95,280	\$ 100,044	\$ 105,048		
<a href="#">Senior Van Driver</a>	SEIU	07-12-2021	Hourly	\$ 15,767.3	\$ 16,557.8	\$ 17,388.5	\$ 18,259.6	\$ 19,171.1	\$ 20,128.9	
			Monthly	\$ 2,733	\$ 2,870	\$ 3,014	\$ 3,165	\$ 3,323	\$ 3,489	
			Annual	\$ 32,796	\$ 34,440	\$ 36,168	\$ 37,980	\$ 39,876	\$ 41,868	
Urban Forestry Coordinator	MGMT	02-10-2020	Hourly	\$ 36,450.0	\$ 38,273.1	\$ 40,188.5	\$ 42,196.1	\$ 44,307.8		
			Monthly	\$ 6,318	\$ 6,634	\$ 6,966	\$ 7,314	\$ 7,680		
			Annual	\$ 75,816	\$ 79,608	\$ 83,592	\$ 87,768	\$ 92,160		

CITY OF ALBANY SALARY SCHEDULE  
FY 2021-22 and FY 2022-23

**Hourly Classifications**

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
On-Call Fire Inspector	HRLY	11-18-2013	Hourly	\$ 30.0000	\$ 31.5000	\$ 33.0800	\$ 34.7300	\$ 36.4700		
Intern	HRLY	01-01-2021	Hourly	\$ 15.0765	\$ 15.8303	\$ 16.6218	\$ 17.4529	\$ 18.3255		
Library Board Liaison	HRLY	08-21-2013	Hourly	\$ 37.0300	\$ 38.8800	\$ 40.8200	\$ 42.8600	\$ 45.0000		
Neighborhood Services Coordinator	HRLY	07-03-2017	Hourly	\$ 25.0000	\$ 26.2500	\$ 27.5600	\$ 28.9400	\$ 30.3900		
On-Call Public Safety Dispatcher	HRLY	08-21-2013	Hourly	\$ 26.9400	\$ 28.2900	\$ 29.7000	\$ 31.1900	\$ 32.7500		
Parking Enforcement & Traffic Control Technician	HRLY	10-07-2019	Hourly	\$ 25.0000	\$ 26.2500	\$ 27.5600	\$ 28.9400	\$ 30.3900		
Part-Time, On-Call Police Records Assistant	HRLY	01-01-2020	Hourly	\$ 14.6769	\$ 15.4096	\$ 16.1828	\$ 16.9904	\$ 17.8385		
Police Cadet	HRLY	11-06-2017	Hourly	\$ 16.3600	\$ 17.1800	\$ 18.0400	\$ 18.9400	\$ 19.8900		
Police Officer Recruit	HRLY	11-06-2017	Hourly	\$ 27.4300						
Recreation Aide	HRLY	01-01-2021	Hourly	\$ 14.0000	\$ 14.7000	\$ 15.4350	\$ 16.2068	\$ 17.0171		
Recreation Assistant	HRLY	01-01-2021	Hourly	\$ 14.3500	\$ 15.0675	\$ 15.8209	\$ 16.6119	\$ 17.4425		
Recreation Leader I	HRLY	01-01-2021	Hourly	\$ 14.0000	\$ 14.7000	\$ 15.4350	\$ 16.2068	\$ 17.0171		
Recreation Leader II	HRLY	01-01-2021	Hourly	\$ 15.0700	\$ 15.8235	\$ 16.6147	\$ 17.4454	\$ 18.3177		
Recreation Leader III	HRLY	01-01-2021	Hourly	\$ 16.2200	\$ 17.0310	\$ 17.8826	\$ 18.7767	\$ 19.7155		

**Notes to the Salary Schedule**

*Annual rate is based on 2,912 hours worked per year for AFFA employees. Unless indicated otherwise, annual rate is based on 2,080 hours worked per year for all other employee groups.*

1 **RESOLUTION NO. 2021-60**

2 **A RESOLUTION OF THE ALBANY CITY COUNCIL APPROVING**  
3 **THE UPDATED SALARY SCHEDULE FOR CITY EMPLOYEES**

4 **WHEREAS**, Section 9 of the Personnel Rules and Regulations as adopted by Resolution  
5 No. 01-59 establishes that the City Council shall adopt salary ranges for each classification; and  
6

7 **WHEREAS**, an updated Salary Schedule has been prepared that incorporates the  
8 establishment of a salary range for new classification of Deputy City Clerk; and  
9

10 **WHEREAS**, the salary ranges for the positions of Recreation & Community Services  
11 Manager, Information Technology Manager, Media & Communications Manager, and City  
12 Clerk have been updated to provide uniformity of salary to similarly situated City classifications  
13 and to ensure equity and fairness; and  
14

15 **WHEREAS**, the salary range for the City Treasurer position has been deleted; and  
16

17 **WHEREAS**, the ratified City of Albany and Service Employees International Union, Local  
18 1021 (SEIU) Memorandum of Understanding (MOU) effective October 1, 2018 – September 30,  
19 2021 provides for scheduled salary increases throughout the term of the MOU; and  
20

21 **WHEREAS**, the updated salary schedule also reflects the addition of a sixth step for all SEIU  
22 employees, in accordance with the ratified MOU.  
23

24 **NOW, THEREFORE, BE IT RESOLVED**, that the Albany City Council hereby adopts  
25 and confirms the Salary Schedule contained in Exhibit A and by reference made part of this  
26 Resolution.  
27

28   
29 \_\_\_\_\_  
GE'NELL GARY, MBA - MAYOR



# City of Albany

1000 San Pablo Avenue • Albany, California 94706  
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## RESOLUTION NO. 2021-60

PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF ALBANY,

The 7th day of June, 2021, by the following votes:

AYES: Council Members Jordan, McQuaid, Nason, Tiedemann and Mayor Gary

NOES: none

ABSENT: none

ABSTAINED: none

RECUSED: none

WITNESS MY HAND AND THE SEAL OF THE CITY OF ALBANY, this 8th  
day of June, 2021.

Anne Hsu  
CITY CLERK

*The City of Albany is dedicated to maintaining its small town ambiance, responding to the needs of a diverse community, and providing a safe, healthy and sustainable community.*

# **3. ALBANY BINNIAL OPERATING BUDGET**



### 3.1 – AUDIT OVERVIEW

<b>0001 - GENERAL FUND</b>					
	Fiscal Year 2019-20	Fiscal Year 2020-21 Amended Budget	FY 2020-21 Year to Date	FY 2021-22 Proposed Budget	FY 2022-23 Proposed Budget
<b>Revenues</b>					
Property Tax	8,114,776	7,960,000	8,183,001	8,035,000	8,173,750
Sales and Use Taxes	4,212,841	3,925,000	3,598,092	3,925,000	4,075,000
Franchise and Other Taxes	4,924,729	4,988,280	4,362,723	5,592,800	5,652,800
Licenses and Permits	446,121	455,200	540,089	455,200	455,200
Fines and Forfeitures	161,115	270,000	99,639	270,000	270,000
Earnings on Investments	593,270	490,000	187,559	490,000	490,000
Revenues from Other Agencies	366,434	235,000	196,024	135,000	135,000
Current Service Charges	1,148,879	1,087,650	866,670	1,072,550	1,081,692
Other Revenue	219,627	227,130	342,247	271,130	271,130
Transfers In	2,453,183	4,484,509	1,088,643	4,163,206	4,214,393
<b>Total Revenues</b>	<b>22,640,974</b>	<b>24,122,769</b>	<b>19,464,687</b>	<b>24,409,886</b>	<b>24,818,965</b>
<b>Expenditures</b>					
General Government	6,380,426	7,183,634	6,759,512	7,965,454	8,335,762
Police	5,919,166	8,161,559	5,773,663	7,628,381	7,933,603
Fire	3,101,040	3,633,682	2,597,968	3,922,371	4,111,837
Public Works	1,022,185	3,357,019	2,153,642	3,049,305	3,075,512
Recreation	2,344,605	1,918,711	1,566,508	2,042,133	2,079,090
Community Development	1,334,328	1,376,425	1,224,097	1,563,860	1,659,606
<b>Total Expenditures</b>	<b>20,101,750</b>	<b>25,631,030</b>	<b>20,075,391</b>	<b>26,171,503</b>	<b>27,195,410</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>2,539,224</b>	<b>(1,508,261)</b>	<b>(610,705)</b>	<b>(1,761,617)</b>	<b>(2,376,445)</b>

### 3.2 – BY DEPARTMENT SUMMARY

	2019 Actuals	2020 Actuals	2021 Amended Budget	FY 2020-21 Year to Date	2022 Proposed Budget	\$ Change	% Change	2023 Proposed Budget
<b>0001 - GENERAL FUND</b>	<b>(704,262)</b>	<b>2,539,224</b>	<b>(1,508,261)</b>	<b>(610,705)</b>	<b>(1,761,617)</b>	<b>(253,356)</b>	<b>16.80%</b>	<b>(2,376,445)</b>
<b>Expenses</b>	<b>21,073,054</b>	<b>20,101,750</b>	<b>25,631,030</b>	<b>20,075,391</b>	<b>26,171,503</b>	<b>540,473</b>	<b>2.11%</b>	<b>27,195,410</b>
Salaries and Benefits	14,467,548	14,487,107	18,260,092	15,285,259	18,053,129	(206,963)	-1.13%	18,941,040
Other Expenses	6,605,506	5,614,643	7,370,938	4,790,132	8,118,374	747,436	10.14%	8,254,370
<b>Revenues</b>	<b>20,368,792</b>	<b>22,640,974</b>	<b>24,122,769</b>	<b>19,464,687</b>	<b>24,409,886</b>	<b>287,117</b>	<b>1.19%</b>	<b>24,818,965</b>
<b>11 - CITY COUNCIL</b>	<b>77,427</b>	<b>71,772</b>	<b>86,596</b>	<b>55,018</b>	<b>87,075</b>	<b>479</b>	<b>0.55%</b>	<b>89,106</b>
<b>Expenses</b>	<b>77,427</b>	<b>71,772</b>	<b>86,596</b>	<b>55,018</b>	<b>87,075</b>	<b>479</b>	<b>0.55%</b>	<b>89,106</b>
Salaries and Benefits	66,072	57,983	59,591	49,920	60,070	479	0.80%	62,101
Other Expenses	11,356	13,789	27,005	5,099	27,005	0	0.00%	27,005
<b>14 - CITY TREASURER</b>	<b>75,118</b>	<b>77,041</b>	<b>57,033</b>	<b>56,809</b>	<b>0</b>	<b>(57,033)</b>	<b>-100.00%</b>	<b>0</b>
<b>Expenses</b>	<b>75,118</b>	<b>77,041</b>	<b>57,033</b>	<b>56,809</b>	<b>0</b>	<b>(57,033)</b>	<b>-100.00%</b>	<b>0</b>
Salaries and Benefits	75,073	76,383	56,938	56,714	0	(56,938)	-100.00%	0
Other Expenses	45	657	95	95	0	(95)	-100.00%	0
<b>12 - ADMINISTRATION</b>	<b>(13,064,747)</b>	<b>(16,062,787)</b>	<b>(15,071,735)</b>	<b>(11,474,191)</b>	<b>(15,183,287)</b>	<b>(111,553)</b>	<b>0.74%</b>	<b>(15,298,697)</b>
<b>Expenses</b>	<b>4,810,483</b>	<b>4,575,711</b>	<b>5,242,026</b>	<b>5,018,684</b>	<b>5,909,332</b>	<b>667,306</b>	<b>12.73%</b>	<b>6,189,713</b>
Salaries and Benefits	2,378,477	2,494,456	3,194,430	3,005,672	3,512,153	317,723	9.95%	3,792,534
Other Expenses	2,432,006	2,081,256	2,047,596	2,013,012	2,397,179	349,583	17.07%	2,397,179
<b>Revenues</b>	<b>17,875,230</b>	<b>20,638,499</b>	<b>20,313,761</b>	<b>16,492,875</b>	<b>21,092,620</b>	<b>778,859</b>	<b>3.83%</b>	<b>21,488,410</b>
<b>122 - HUMAN RESOURCES</b>	<b>490,879</b>	<b>434,832</b>	<b>447,171</b>	<b>424,319</b>	<b>457,731</b>	<b>10,560</b>	<b>2.36%</b>	<b>469,339</b>
<b>Expenses</b>	<b>490,879</b>	<b>434,832</b>	<b>447,171</b>	<b>424,319</b>	<b>457,731</b>	<b>10,560</b>	<b>2.36%</b>	<b>469,339</b>
Salaries and Benefits	268,228	288,947	309,351	313,038	320,276	10,925	3.53%	329,884
Citywide Benefits	55,689	61,887	65,000	67,622	78,000	13,000	20.00%	80,000
Other Expenses	166,962	83,998	72,820	43,660	59,455	(13,365)	-18.35%	59,455

<b>13 - CITY CLERK</b>	<b>233,247</b>	<b>202,002</b>	<b>221,038</b>	<b>258,862</b>	<b>372,374</b>	<b>151,336</b>	<b>68.47%</b>	<b>414,986</b>
Expenses	261,075	202,263	239,188	278,200	375,524	136,336	57.00%	425,136
Salaries and Benefits	185,552	172,717	179,688	177,851	320,399	140,711	78.31%	330,011
Other Expenses	75,523	29,547	59,500	100,349	55,125	(4,375)	-7.35%	95,125
Revenues	27,828	261	18,150	19,338	3,150	(15,000)	-82.64%	10,150
<b>17 - FINANCE</b>	<b>1,060,908</b>	<b>1,016,332</b>	<b>1,096,820</b>	<b>917,801</b>	<b>1,120,991</b>	<b>24,171</b>	<b>2.20%</b>	<b>1,147,669</b>
Expenses	1,063,450	1,018,807	1,111,620	926,481	1,135,791	24,171	2.17%	1,162,469
Salaries and Benefits	613,827	701,183	863,770	708,215	889,741	25,971	3.01%	916,419
Other Expenses	449,623	317,624	247,850	218,266	246,050	(1,800)	-0.73%	246,050
Revenues	2,542	2,475	14,800	8,680	14,800	0	0.00%	14,800
<b>19 - POLICE</b>	<b>5,901,006</b>	<b>5,631,789</b>	<b>7,782,959</b>	<b>5,565,264</b>	<b>7,242,681</b>	<b>(540,279)</b>	<b>-6.94%</b>	<b>7,545,761</b>
Expenses	6,137,881	5,919,166	8,161,559	5,773,663	7,628,381	(533,179)	-6.53%	7,933,603
Salaries and Benefits	5,465,863	5,334,393	7,327,959	5,339,098	6,844,381	(483,579)	-6.60%	7,149,603
Other Expenses	672,018	584,773	833,600	434,565	784,000	(49,600)	-5.95%	784,000
Revenues	236,875	287,377	378,600	208,398	385,700	7,100	1.88%	387,842
<b>20 - FIRE</b>	<b>2,959,884</b>	<b>2,901,404</b>	<b>3,375,432</b>	<b>2,150,993</b>	<b>3,624,121</b>	<b>248,689</b>	<b>7.37%</b>	<b>3,813,587</b>
Expenses	3,349,418	3,101,040	3,633,682	2,597,968	3,922,371	288,689	7.94%	4,111,837
Salaries and Benefits	2,502,469	2,387,329	2,499,185	2,425,982	2,804,286	305,101	12.21%	2,964,756
Other Expenses	846,949	713,711	1,134,497	171,986	1,118,085	(16,412)	-1.45%	1,147,081
Revenues	389,534	199,636	258,250	446,976	298,250	40,000	15.49%	298,250
<b>21 - PUBLIC WORKS</b>	<b>1,097,008</b>	<b>1,014,116</b>	<b>1,541,791</b>	<b>1,056,286</b>	<b>1,669,719</b>	<b>127,928</b>	<b>8.30%</b>	<b>1,691,779</b>
Expenses	1,133,402	1,022,185	3,357,019	2,153,642	3,049,305	(307,714)	-9.17%	3,075,512
Salaries and Benefits	385,274	350,799	1,322,804	957,260	905,590	(417,214)	-31.54%	931,797
Other Expenses	748,128	671,386	2,034,215	1,196,382	2,143,715	109,500	5.38%	2,143,715
Revenues	36,394	8,068	1,815,228	1,097,357	1,379,586	(435,642)	-24.00%	1,383,733
<b>22 - RECREATION</b>	<b>1,419,793</b>	<b>1,433,837</b>	<b>1,275,031</b>	<b>1,126,825</b>	<b>1,486,653</b>	<b>211,622</b>	<b>16.60%</b>	<b>1,523,610</b>
Expenses	2,498,600	2,344,605	1,918,711	1,566,508	2,042,133	123,422	6.43%	2,079,090
Salaries and Benefits	1,538,435	1,538,843	1,319,601	1,172,566	1,360,023	40,422	3.06%	1,396,980
Other Expenses	960,165	805,762	599,110	393,943	682,110	83,000	13.85%	682,110
Revenues	1,078,807	910,768	643,680	439,683	555,480	(88,200)	-13.70%	555,480

<b>23 - COMMUNITY DEV</b>	<b>453,737</b>	<b>740,438</b>	<b>696,125</b>	<b>472,717</b>	<b>883,560</b>	<b>187,435</b>	<b>26.93%</b>	<b>979,306</b>
<b>Expenses</b>	<b>1,175,320</b>	<b>1,334,328</b>	<b>1,376,425</b>	<b>1,224,097</b>	<b>1,563,860</b>	<b>187,435</b>	<b>13.62%</b>	<b>1,659,606</b>
Salaries and Benefits	932,590	1,022,188	1,061,775	1,011,322	958,210	(103,565)	-9.75%	986,956
Other Expenses	242,730	312,141	314,650	212,775	605,650	291,000	92.48%	672,650
<b>Revenues</b>	<b>721,582</b>	<b>593,890</b>	<b>680,300</b>	<b>751,380</b>	<b>680,300</b>	<b>0</b>	<b>0.00%</b>	<b>680,300</b>
<b>1002 - EMS Fund</b>	<b>0</b>	<b>(70,267)</b>	<b>0</b>	<b>762,013</b>	<b>0</b>	<b>0</b>		<b>(0)</b>
<b>Expenses</b>	<b>2,436,288</b>	<b>2,300,061</b>	<b>2,612,914</b>	<b>2,272,776</b>	<b>2,699,524</b>	<b>86,610</b>	<b>3.31%</b>	<b>2,814,671</b>
Salaries and Benefits	2,132,450	2,043,587	2,296,104	2,080,475	2,393,014	96,910	4.22%	2,506,111
Other Expenses	303,838	256,474	316,810	192,301	306,510	(10,300)	-3.25%	308,560
<b>Revenues</b>	<b>2,436,288</b>	<b>2,370,328</b>	<b>2,612,914</b>	<b>1,510,762</b>	<b>2,699,524</b>	<b>86,610</b>	<b>3.31%</b>	<b>2,814,671</b>
<b>1601 - STORM DRAINAGE</b>	<b>(19,173)</b>	<b>(1,370)</b>	<b>(71,008)</b>	<b>306,729</b>	<b>233,458</b>	<b>304,466</b>		<b>186,800</b>
<b>Expenses</b>	<b>421,044</b>	<b>457,506</b>	<b>384,062</b>	<b>706,852</b>	<b>808,228</b>	<b>424,166</b>	<b>110.44%</b>	<b>761,570</b>
Salaries and Benefits	143,423	141,295	0	5,864	444,728	48,008		458,070
Other Expenses	277,621	316,211	384,062	700,988	363,500	105,952	27.59%	303,500
<b>Revenues</b>	<b>440,217</b>	<b>458,876</b>	<b>455,070</b>	<b>400,123</b>	<b>574,770</b>	<b>3,092</b>	<b>0.68%</b>	<b>574,770</b>
<b>4001 - ENT-SEWER OPERATIONS</b>	<b>(3,088,602)</b>	<b>(3,071,451)</b>	<b>(2,164,507)</b>	<b>(3,584,489)</b>	<b>(1,645,161)</b>	<b>519,346</b>		<b>(1,637,963)</b>
<b>Expenses</b>	<b>639,506</b>	<b>770,807</b>	<b>1,259,318</b>	<b>531,429</b>	<b>2,152,994</b>	<b>893,676</b>	<b>70.97%</b>	<b>2,160,192</b>
Salaries and Benefits	423,345	372,868	0	147,027	622,994	(423,345)	-100.00%	637,292
Other Expenses	216,161	397,939	1,259,318	384,402	1,530,000	1,043,157	482.58%	1,522,900
<b>Revenues</b>	<b>3,728,108</b>	<b>3,842,257</b>	<b>3,423,825</b>	<b>4,115,918</b>	<b>3,798,155</b>	<b>(304,283)</b>	<b>-8.16%</b>	<b>3,798,155</b>

## 3.3.1 ELECTED OFFICIALS



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## CITY COUNCIL

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The Albany City Council is the legislative body responsible for setting City policy and adopting the City budget. The Council consists of five (5) members elected at-large by the Albany electorate for four-year staggered terms. Elections are held in even-numbered years, with three Council members elected in one cycle and two Council members elected in the alternate cycle. The Mayor and Vice Mayor are appointed annually by the City Council and have the responsibility of representing the City at various functions and chairing Council meetings. The City Council members also select among themselves representatives to various local and regional bodies.

The City Council appoints the City Manager, who is the City's Chief Administrative Officer and is responsible for all City operations.

The City Council utilizes the formulation of a Strategic Plan to identify key issues, develop City Council direction and establish priorities to best focus use of the City's limited resources and capacity. The City budget includes funding allocations to accomplish the City Council Strategic Plan, as well as the ongoing mandated obligations of local government which remain the core services of the City including but not limited to: public infrastructure, public safety, governmental transparency, financial accountability, and implementation of regulations.

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## TREASURER

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In 2018 voters approved the transition of an elected City Treasurer to an appointed Treasurer. The transition was effective December 10, 2020 with the Finance Director assuming the position of City Treasurer. As seen on the following pages, funding for the City Treasurer is being removed from the upcoming biennial budget.

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>11 - CITY COUNCIL</b>	<b>77,427</b>	<b>71,772</b>	<b>86,596</b>	<b>55,018</b>	<b>87,075</b>	<b>479</b>	<b>0.55%</b>	<b>89,106</b>
<b>EXPENSES</b>	<b>77,427</b>	<b>71,772</b>	<b>86,596</b>	<b>55,018</b>	<b>87,075</b>	<b>479</b>	<b>0.55%</b>	<b>89,106</b>
Salaries and Wages	18,554	18,810	19,200	17,100	18,000	(1,200)	-100.00%	18,000
Benefits	47,517	39,174	40,391	32,820	42,070	1,679	8.42%	44,101
Insurance	45,604	37,320	38,377	30,895	40,037	1,660	5.00%	42,039
Retirement	489	425	556	626	575	19	3.42%	604
Taxes	1,425	1,429	1,458	1,298	1,458	0	0.00%	1,458
Other Expenses	11,356	13,789	27,005	5,099	27,005	0	0.00%	27,005
Dues, Memberships, Publications, and Trainings	9,592	6,339	5,405	3,315	5,405	0	0.00%	5,405
Administrative and Office Expenses	1,076	490	1,100	161	1,100	0	0.00%	1,100
Professional Services	0	0	0	1,622	0	0		0
Misc Expenses	688	6,960	20,500	0	20,500	0	0.00%	20,500
<b>14 - CITY TREASURER</b>	<b>75,118</b>	<b>77,041</b>	<b>57,033</b>	<b>56,809</b>	<b>0</b>	<b>(57,033)</b>	<b>-100.00%</b>	<b>0</b>
<b>EXPENSES</b>	<b>75,118</b>	<b>77,041</b>	<b>57,033</b>	<b>56,809</b>	<b>0</b>	<b>(57,033)</b>	<b>-100.00%</b>	<b>0</b>
Salaries and Wages	44,988	48,940	41,835	41,835	0	(41,835)	-100.00%	0
Benefits	30,086	27,443	15,103	14,880	0	(15,103)	-100.00%	0
Insurance	23,195	20,045	9,967	9,743	0	(9,967)	-100.00%	0
Retirement	3,980	4,348	2,285	2,285	0	(2,285)	-100.00%	0
Taxes	2,910	3,050	2,851	2,851	0	(2,851)	-100.00%	0
Other Expenses	45	657	95	95	0	(95)	-100.00%	0
Dues, Memberships, Publications, and Trainings	0	95	95	95		(95)	-100.00%	0
Administrative and Office Expenses	45	562	0	0		0		0

# 3.3.2 CITY MANAGER/ ADMINISTRATION





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## **CITY MANAGER - ADMINISTRATION**

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The City Manager is appointed by the City Council as the administrative head of the City of Albany municipal government. The City Manager is responsible for policy implementation and management of the day-to-day operations of the City. The City Manager is responsible for the administrative leadership of City staff and for the implementation of policies and guidelines established by the City Council. The City Manager advises and makes recommendations to the City Council concerning any conditions or situations that require Council direction or policy determination, and prepares the recommended budget for consideration and adoption by the City Council. The City Manager keeps the City Council advised of the current and long-term financial condition of the City, ensures that ordinances and applicable laws are enforced, and oversees the operation of City departments. The City Manager also manages implementation of the Strategic Plan adopted by the City Council, and administers special projects based on the policy direction of the Council.

The City Manager's Office includes the following Divisions: Administration, Economic Development, Information Technology, Media & Communications, and Risk Management.

### ***ECONOMIC DEVELOPMENT DIVISION***

The Economic Development Division aims to promote vital and inviting business areas and to assist with the retention of existing businesses and attraction of new businesses to the City's commercial areas. The Division leads implementation of the Economic Development Strategic Plan that was adopted by the City Council in 2017, and provides staff support to the City's Economic Development Committee. The Division also works closely with developers to assist with locating new businesses in the City. The Division also conducts outreach to businesses related to business attraction, retention, and identification of new ideas for supporting local business growth.

### ***INFORMATION TECHNOLOGY DIVISION***

The Information Technology Division is responsible for the operation and delivery of Information Technology services and support, working towards ensuring City staff have reliable, current and efficient information technology to perform necessary work on a day to day basis.

The Division seeks to continuously improve available technology and capabilities including establishing more online services when possible. The Division has completed an Information Technology Strategic Plan that identifies the City's short-term and long-term Information Technology needs and outlines how to further enhance the reliability and continuity of the City's Information Technology systems. The Division has enhanced Helpdesk coverage and general IT support and implemented network security monitoring with Artificial Intelligence analysis.

## ***MEDIA & COMMUNICATIONS DIVISION***

The Media, Communications & Special Events Division is responsible for the development and operation of media services for the City of Albany including KALB, Albany's Public, Educational, and Government (PEG) access channel; all City special event audio-visual production; management of City audio-visual systems and production facilities; management of the City of Albany website, including Granicus web content for City Council and City advisory bodies; management of the City YouTube channel; ongoing operation and development of the Albany Film Festival; content creation for communications related to social media and City newsletters and provides staff support to the Community Media Access Committee.

KALB continues to broaden its ability to create and share relevant content and information with the Albany public, be it through local television broadcast of public meetings on Comcast channel 33 and AT&T channel 99, livestream web events or web archive programming on the City website. The City supports community access to media content to further community engagement and to facilitate transparency in governmental operations.

KALB records and broadcasts Albany public meetings, as well as other important media content. The Division also provides programs to encourage community media, helping community members make their own programming, offering technical support through events, classes and workshops, and air time for original content created by members of our community.

## ***RISK MANAGEMENT DIVISION***

The Risk Management Division comprises all City functions that relate to reducing or addressing risk. This includes all insurance payments (general liability and workers' compensation), as well as City preparations for emergencies, both internally and for the Albany community.

Albany is a member of the Bay Cities Joint Powers Insurance Authority (BCJPIA), which is a public agency insurance pool. Through BCJPIA, the City purchases general liability, workers' compensation, automobile damage, and employment practices insurance. BCJPIA contracts with an administrator, who is responsible for managing these insurance programs, investigating claims and overseeing any required legal defense for claims and lawsuits against the City. The City Manager or designee serves as the City's Risk Manager and represents Albany on the BCJPIA Board of Directors. The City Attorney is also consulted on matters related to the BCJPIA and general liability.

The Division also includes the City's Disaster Preparedness program. Disaster Preparedness is headed by the Albany Fire Department in coordination with the City Manager's Office and is comprised of a team of representative staff from multiple departments. The Disaster Preparedness Program, also referenced as the Office of Emergency Services (OES), coordinates a collection of programs to build disaster resilience in Albany. These programs support disaster preparedness, community connections, and local government efforts to help the City respond to and recover from our next earthquake, fire, or other disaster.

Disaster preparedness includes training of all full-time staff in the incident management system and compliance with FEMA for SEMS/NIMS mandates; coordination with Department Heads and other key staff on their roles and expectations in the Emergency Operations Center (EOC);

administration of the Emergency Operations Plan (EOP) and supporting annexes; and Community Emergency Response Team (CERT) classes to engage and empower our community with regard to disaster preparedness and response. There is also close coordination with staff in the Community Development Department who are responsible for implementing the City's Local Hazard Mitigation Plan. Disaster preparedness programming also includes disaster preparedness training/outreach including care and shelter trainings, engagement with the business community, and support in implementing an Access and Functional needs opt-in program in coordination with Neighborhood Services to assist those who may be most vulnerable in our city before, during and after a disaster.

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### **Significant Accomplishments FY 2019-20 and FY 2020-21**

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- Activated the Emergency Operations Center (EOC) and worked closely with Alameda County Public Health to monitor and mitigate the spread of COVID-19
- Provided strong leadership and took the necessary steps to modify the delivery of non-essential City services, ensure continuity of essential services, and set up of VPN access and remote support for employees to help ensure the safety of staff and the public
- Retained a consultant to complete an Information Technology Strategic Plan
- Retained consultants to conduct a voter polling survey for a statistically reliable evaluation of Albany voter's interest in supporting local revenue measures – Measures CC & DD approved by voters in November 2020
- Prepared ballot measures for the November 2020 election as directed by the City Council
- Oversaw transition of City Treasurer duties to Finance Department
- Managed implementation of City Council Strategic Plan
- Established a training series on the topics of equity and inclusivity for City staff
- Ensured responsible financial management that is detailed to the City Council through quarterly budget reports and the Comprehensive Annual Financial Report
- Successfully shifted to broadcasting all City Advisory Body meetings provided virtually during the pandemic

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### Goals for FY 2021-22 and FY 2022-23

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1. Provide increased focus on business recovery, retention and implementation of the Economic Development Strategic Plan FY 2021-22
2. Direct the provision of additional city services as public health directives are modified FY 2021-22
3. Direct the completion and implementation of initiatives of the City's Racial and Equity Impact Plan FY 2021-22
4. Ensure collaboration with Alameda County and other agencies for ongoing access and delivery of mental health services FY 2021-22
5. Continue to support and enhance disaster preparedness including training of staff FY 2022-23
6. Implement priority projects identified in the IT Strategic Plan including upgrades to the Hyper Converge Infrastructure, Office 365, phone system, WIFI Access Point and set up of back up internet Continuous
7. Work to ensure effective organizational and operational capacity of City Departments and further analyze opportunities for competitive compensation in line with comparable agencies Continuous
8. Assist Council with an update to the City Council Strategic Plan and manage the implementation of goals and objectives Continuous
9. Provide ongoing outreach support through the distribution of public information/marketing, promotional materials, social media outlets, and website.

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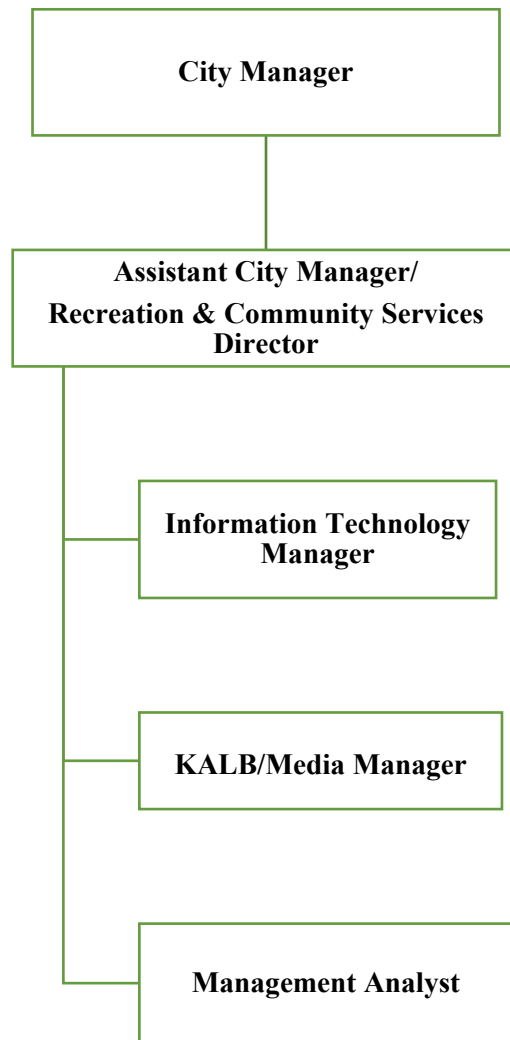
### Notes to the Budget

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Several changes to functions within departments have been made and are represented in this budget package. Neighborhood Services, the division encompassing Albany CARES, has been moved under the Recreation & Community Services Department. This move has been made for managerial efficiency as several staff members service both the Albany CARES and Senior Center

programs. Economic Development is moving to the City Manager/Administration Department from Community Development.

With the retirement of the Assistant to the City Manager, staff have had the opportunity to analyze the work being done by the Administration Department. The proposed budget reclassifies the Assistant to the City Manager position to a Management Analyst. In addition to covering Economic Development functions, Public Information Officer duties, disaster preparedness outreach and other special projects as assigned. Combined with the request to add a Deputy City Clerk, discussed in Section 3.3.4, the total increase in salaries is just under \$35,000.



**CORE SERVICES**

- Policy implementation and management of the day-to-day operations of the City.
- Preparation of the recommended budget for consideration and adoption by the City Council.
- Keeping the City Council advised of the current and long-term financial condition of the City.
- Management implementation of the Strategic Plan adopted by the City Council.
- Risk management and disaster preparedness.
- Administration of public information and engagement on citywide matters.
- Promotion of vital and inviting business areas and economic development.
- Operation and delivery of Information Technology services and support.
- Operation of full media services for the City of Albany including KALB, Albany’s Public, Educational, and Government (PEG) access channel; overall management of the City of Albany website; and management of the City YouTube channel.

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>12 - ADMINISTRATION</b>	<b>(13,064,747)</b>	<b>(16,062,787)</b>	<b>(15,071,735)</b>	<b>(11,474,191)</b>	<b>(15,183,287)</b>	<b>(125,740)</b>	<b>-30.98%</b>	<b>(15,298,697)</b>
<b>12 - CITY MANAGER</b>	<b>533,968</b>	<b>612,903</b>	<b>548,735</b>	<b>518,803</b>	<b>358,265</b>	<b>(190,470)</b>	<b>-34.71%</b>	<b>370,803</b>
<b>EXPENSES</b>	<b>591,092</b>	<b>646,013</b>	<b>614,735</b>	<b>518,803</b>	<b>424,265</b>	<b>(190,470)</b>	<b>-30.98%</b>	<b>436,803</b>
Salaries and Wages	450,624	455,679	467,196	393,864	309,850	(157,346)	-33.68%	320,006
Benefits	101,719	100,812	124,539	87,379	79,415	(45,124)	-36.23%	81,797
Insurance	14,694	22,428	29,165	15,482	18,911	(10,254)	-35.16%	19,478
Retirement	58,959	52,612	66,284	49,571	36,800	(29,484)	-44.48%	37,904
Taxes	28,066	25,772	29,090	22,326	23,704	(5,386)	-18.52%	24,415
Other Expenses	38,748	89,523	23,000	37,560	35,000	12,000	52.17%	35,000
Dues, Memberships, Publications, and Trainings	4,485	2,937	3,000	1,959	5,000	2,000	66.67%	5,000
Administrative and Office Expenses	1,561	3,191	4,000	8	4,000	0	0.00%	4,000
Advertising & Promotions	4,281	0	4,500	0	4,500	0	0.00%	4,500
Professional Services	18,469	71,150	0	27,039	10,000	10,000		10,000
Utilities	9,488	12,231	11,000	8,554	11,000	0	0.00%	11,000
Misc Expenses	464	14	500	0	500	0	0.00%	500
<b>REVENUES</b>	<b>57,124</b>	<b>33,110</b>	<b>66,000</b>	<b>0</b>	<b>66,000</b>	<b>0</b>	<b>0.00%</b>	<b>66,000</b>
Current Service Charges	57,124	33,110	66,000	0	66,000	0	0.00%	66,000
<b>161 - INFORMATION SERVICES</b>	<b>322,953</b>	<b>443,631</b>	<b>464,507</b>	<b>401,784</b>	<b>577,651</b>	<b>113,144</b>	<b>24.36%</b>	<b>577,651</b>
<b>EXPENSES</b>	<b>322,953</b>	<b>443,631</b>	<b>464,507</b>	<b>401,784</b>	<b>577,651</b>	<b>113,144</b>	<b>24.36%</b>	<b>577,651</b>
Salaries and Wages	127,546	132,015	133,879	114,943	140,950	7,071	5.28%	140,950
Benefits	53,012	47,942	40,628	46,884	59,701	19,073	46.95%	59,701
Insurance	30,260	25,170	18,411	24,388	31,730	13,319	72.34%	31,730
Retirement	13,411	13,021	13,594	13,985	17,188	3,594	26.44%	17,188
Taxes	9,341	9,751	8,623	8,511	10,783	2,160	25.05%	10,783
Other Expenses	142,396	263,674	290,000	239,957	377,000	87,000	0.00%	377,000
Dues, Memberships, Publications, and Trainings	2,854	2,026	2,500	130	2,500	0	0.00%	2,500
Administrative and Office Expenses	104,662	171,403	205,500	193,617	243,500	38,000	18.49%	243,500
Professional Services	13,459	44,686	52,000	45,672	81,000	29,000	55.77%	81,000
Misc Expenses	0	0	0	0	0	0		0
Equipment	21,421	45,560	30,000	538	50,000	20,000	66.67%	50,000
	13,957							

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>162 - COMMUNICATIONS/MEDIA ADMIN</b>	<b>226,048</b>	<b>182,708</b>	<b>176,116</b>	<b>159,307</b>	<b>296,796</b>	<b>101,493</b>	<b>57.63%</b>	<b>283,807</b>
<b>EXPENSES</b>	<b>246,526</b>	<b>231,178</b>	<b>211,116</b>	<b>172,812</b>	<b>311,796</b>	<b>81,493</b>	<b>38.60%</b>	<b>298,807</b>
Salaries and Wages	122,654	105,289	108,553	103,025	167,847	40,107	36.95%	152,880
Benefits	44,114	41,405	42,788	41,863	65,924	23,136	54.07%	67,902
Insurance	21,222	20,458	21,091	19,678	35,815	14,724	69.81%	36,889
Retirement	13,742	13,126	14,048	14,511	18,737	4,689	33.38%	19,299
Taxes	9,150	7,821	7,649	7,674	11,372	3,723	48.68%	11,714
Other Expenses	79,758	84,484	59,775	27,924	78,025	18,250	30.53%	78,025
Dues, Memberships, Publications, and Trainings	7,957	24,104	13,925	13,430	16,925	3,000	21.54%	16,925
Administrative and Office Expenses	3,438	724	1,150	833	10,650	9,500	826.09%	10,650
Advertising & Promotions	12,399	12,139	1,500	0	1,500	0	0.00%	1,500
Professional Services	44,886	37,587	32,000	8,126	36,300	4,300	13.44%	36,300
Rental Expense	2,548	100	0	0	0	0		0
Utilities	3,262	4,769	3,800	4,886	5,250	1,450	38.16%	5,250
Misc Expenses	968	50	100	0	100	0	0.00%	100
Equipment	4,300	5,011	7,300	649	7,300	0	0.00%	7,300
<b>REVENUES</b>	<b>20,478</b>	<b>48,471</b>	<b>35,000</b>	<b>13,505</b>	<b>15,000</b>	<b>(20,000)</b>	<b>-57.14%</b>	<b>15,000</b>
Current Service Charges	3,268	33,834	23,000	13,481	15,000	(8,000)	-34.78%	15,000
Other Revenue	17,211	14,636	12,000	24	0	(12,000)	-100.00%	0
<b>15 - CITY ATTORNEY</b>	<b>232,056</b>	<b>227,305</b>	<b>290,000</b>	<b>150,420</b>	<b>290,000</b>	<b>0</b>	<b>0.00%</b>	<b>290,000</b>
<b>EXPENSES</b>	<b>232,056</b>	<b>227,305</b>	<b>290,000</b>	<b>150,420</b>	<b>290,000</b>	<b>0</b>	<b>0.00%</b>	<b>290,000</b>
Other Expenses	232,056	227,305	290,000	150,420	290,000	0	0.00%	290,000
Professional Services	232,056	227,305	290,000	150,420	290,000	0	0.00%	290,000
<b>18 - RISK MANAGEMENT</b>	<b>738,219</b>	<b>1,098,506</b>	<b>1,225,821</b>	<b>1,378,807</b>	<b>1,388,546</b>	<b>162,725</b>	<b>13.27%</b>	<b>1,388,546</b>
<b>EXPENSES</b>	<b>738,219</b>	<b>1,098,506</b>	<b>1,225,821</b>	<b>1,378,807</b>	<b>1,388,546</b>	<b>162,725</b>	<b>13.27%</b>	<b>1,388,546</b>
Other Expenses	738,219	1,098,506	1,225,821	1,378,807	1,388,546	162,725	13.27%	1,388,546
Dues, Memberships, Publications, and Trainings	19,500	0	0	0	0	0		0
Administrative and Office Expenses	0	234	3,000	4,479	3,000	0	0.00%	3,000
Insurance	718,719	1,098,272	1,222,821	1,374,328	1,385,546	162,725	13.31%	1,385,546



	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>235 - ECONOMIC DEV</b>	<b>43,988</b>	<b>108,344</b>	<b>105,848</b>	<b>85,899</b>	<b>156,142</b>	<b>55,294</b>	<b>52.24%</b>	<b>161,899</b>
<b>EXPENSES</b>	<b>43,988</b>	<b>108,344</b>	<b>105,848</b>	<b>85,899</b>	<b>156,142</b>	<b>55,294</b>	<b>52.24%</b>	<b>161,899</b>
Salaries and Wages	0	66,548	74,746	70,052	86,916	12,170	16.28%	91,262
Benefits	0	13,708	17,102	15,497	28,225	11,124	65.04%	29,637
Insurance	0	3,269	3,405	3,177	13,740	10,335	303.57%	14,427
Retirement	0	5,862	8,303	7,477	7,836	(467)	-5.62%	8,228
Taxes	0	4,578	5,394	4,843	6,649	1,255	23.27%	6,982
Other Expenses	43,988	28,088	14,000	350	41,000	32,000	228.57%	41,000
Dues, Memberships, Publications, and Trainings	0	795	3,000	350	3,000	0	0.00%	3,000
Administrative and Office Expenses	0	277	0	0	10,000	10,000		10,000
Advertising & Promotions	0	0	0	0	0	0		0
Professional Services	0	23,000	5,000	0	25,000	25,000	500.00%	25,000
Misc Expenses	3,300	4,016	5,000	0	2,000	(3,000)	-60.00%	2,000
Equipment	40,688	0	1,000	0	1,000	0	0.00%	1,000
<b>80 - NON-DEPARTMENTAL</b>	<b>(15,161,979)</b>	<b>(18,736,184)</b>	<b>(17,882,761)</b>	<b>(14,169,211)</b>	<b>(18,250,687)</b>	<b>(367,926)</b>	<b>2.06%</b>	<b>(18,371,402)</b>
<b>EXPENSES</b>	<b>2,635,649</b>	<b>1,820,734</b>	<b>2,330,000</b>	<b>2,310,159</b>	<b>2,760,933</b>	<b>430,933</b>	<b>18.49%</b>	<b>3,036,008</b>
Benefits	1,478,808	1,531,058	2,185,000	2,132,165	2,573,325	388,325	17.77%	2,848,400
Insurance	19,644	32,670	35,000	55,239	35,000	0	0.00%	35,000
Retirement	1,459,164	1,498,388	2,150,000	2,076,926	2,538,325	388,325	18.06%	2,813,400
Other Expenses	1,156,841	289,676	145,000	177,994	187,608	42,608	29.38%	187,608
Dues, Memberships, Publications, and Trainings	14,549	19,581	17,000	16,366	17,000	0	0.00%	17,000
Administrative and Office Expenses	162,541	215,585	67,000	63,184	67,000	0	0.00%	67,000
Advertising & Promotions	5,524	5,000	5,000	0	5,000	0	0	5,000
Professional Services	8,300	15,292	15,000	68,637	57,608	42,608	284.05%	57,608
Utilities	35,138	32,477	37,000	29,808	37,000	0	0.00%	37,000
Misc Expenses	21,445	1,740	4,000	0	4,000	0	0.00%	4,000
Vehicle/Equipment	16,820	0	0	0	0	0		0
Transfers Out	892,525	0	0	0	0	0		0
<b>REVENUES</b>	<b>17,797,628</b>	<b>20,556,918</b>	<b>20,212,761</b>	<b>16,479,370</b>	<b>21,011,620</b>	<b>798,859</b>	<b>3.95%</b>	<b>21,407,410</b>
Property Tax	7,740,253	8,114,776	7,960,000	8,183,001	8,035,000	75,000	0.94%	8,173,750
Sales and Use Taxes	4,501,322	4,212,841	3,925,000	3,598,092	3,925,000	0	0.00%	4,075,000
Franchise and Other Taxes	4,845,496	4,924,729	4,988,280	4,362,723	5,592,800	604,520	12.12%	5,652,800
Licenses and Permits	2,234	1,047	1,200	621	1,200	0	0.00%	1,200
Earnings on Investments	483,174	593,270	490,000	187,559	490,000	0	0.00%	490,000
Revenues from Other Agencies	140,178	144,520	130,000	129,971	130,000	0	0.00%	130,000
Current Service Charges	6,258	7,084	6,000	3,712	6,000	0	0.00%	6,000
Other Revenue	78,712	105,469	73,000	13,691	73,000	0	0.00%	73,000
Transfers In	0	2,453,183	2,639,281	0	2,758,620	119,339	4.52%	2,805,660
Transfer In from Pension Tax Fund	0	2,453,183	2,280,281	0	2,351,993	71,712	3.14%	2,399,033
Transfer In from Other Revenue for Admin Costs	0		359,000	0	406,627	47,627	13.27%	406,627

# 3.3.3 HUMAN RESOURCES



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## HUMAN RESOURCES DEPARTMENT

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The Human Resources Department strives to provide a safe, healthy and positive working environment for City of Albany employees. The Department's primary responsibilities include benefits administration, classification and compensation, labor and employee relations including good faith negotiations with labor unions, recruitment and selection, organizational development and training, workers compensation administration and serving as a business partner and resource for the City. Human Resources also provides responsible services to former City of Albany employees, potential new employees through the recruitment and selection process, and other agencies.

The Human Resources Department works in coordination with the City Manager to promote the wellbeing of City staff through the provision of programs for employees including a health and wellness fair, employee newsletter, and other employee recognition activities to facilitate retention and recognition of employees and works towards innovative methods to recruit a diverse pool of qualified candidates. The Department also coordinates with the City Manager on development of policy and procedures to ensure the City is compliant with labor rules including but not limited to the Family Medical Leave Act, California Family Rights Act, Mandated Reporter requirements, Harassment, Discrimination and Retaliation, Equal Employment Opportunities (EEO), Workers Compensation, etc. The Department also monitors available benefit programs and regularly researches opportunities to ensure quality benefits at competitive rates.

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### **Significant Accomplishments FY2019-20 and FY2020-21**

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- Held good faith labor negotiations with two labor unions resulting in multi-year contracts for the Albany Fire Fighters' Association (AFFA) and Albany Peace Officers' Association (APOA)
- Created an employee Safety & Wellness Committee; established bylaws, held meetings, and voted to appoint positions of Chair and Vice Chair
- Conducted a market analysis review and implementation of a new dental trust administrator and life and disability carriers and implemented new employee-paid supplemental life and short-term disability plans
- COVID-19 Response: Quickly developed new internal procedures for safe and effective continuance of all essential HR Functions; Enhanced safety procedures for all in-person services that cannot be completed remotely; Developed leave plans incorporating new federal legislation under the Families First Coronavirus Response Act and the Emergency Paid Sick Leave Act; developed new tracking guidelines for COVID-19 reporting to comply with Senate Bill 1159 and Assembly Bill 685; and successfully created a Coronavirus Prevention Program (CPP) in accordance with Cal/OSHA Standards
- Facilitated the training of all employees in the prevention of harassment, discrimination, and retaliation in accordance with Senate Bill (SB) 1343 and Assembly Bill (AB) 1825
- Successfully completed transition to NeoGov for recruitment and onboarding

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**Goals FY 2021-22 and FY 2022-23**

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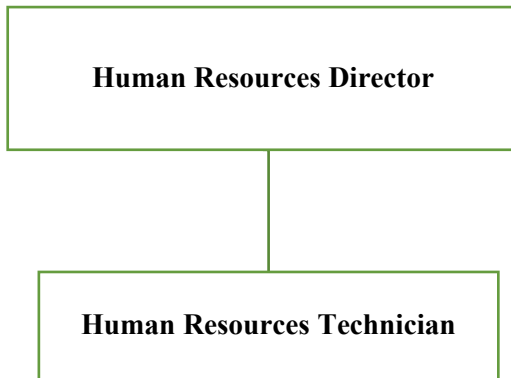
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| 1. Create and implement a Citywide Remote Work Policy and Procedure, building upon the Temporary COVID-19 Policy and Procedure. Provide support to employees and managers on the policy           | FY 2021-22 |
| 2. Assist with the implementation of Safe Reopening Plans for City facilities   | FY 2021-22 |
| 3. Update City of Albany Personnel Rules and Regulations  | FY 2022-23 |
| 4. Continue to monitor legal updates to ensure regulatory compliance and quality personnel services   | Continuous |
| 5. Continue to support the City's Safety & Wellness Committee's activities  | Continuous |
| 6. Continue to foster positive labor relations through good faith bargaining, quality customer service and open communications  | Continuous |
| 7. Continue to work in coordination with City Manager to facilitate retention and recognition of employees, and work towards innovative methods to recruit a diverse pool of qualified candidates | Continuous |

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**Notes to the Budget**

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The increase in City Wide Benefits is associated with increasing costs for the retiree health care mandated by the CalPERS system.



**CORE SERVICES**

- Benefits administration
- Classification and compensation
- Labor and employee relations
- Recruitment, selection, and retention
- Organizational development and training
- Workers compensation administration
- Business partner and resource for the City
- Safety & Wellness Committee
- Employee Engagement
- Employee Recognition
- Equal Employment Opportunity (EEO)
- ADA Disability Coordinator (for employees)
- Policy Development

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>122 - HUMAN RESOURCES</b>	<b>490,879</b>	<b>434,832</b>	<b>447,171</b>	<b>424,319</b>	<b>457,731</b>	<b>10,560</b>	<b>2.36%</b>	<b>469,339</b>
<b>EXPENSES</b>	<b>490,879</b>	<b>434,832</b>	<b>447,171</b>	<b>424,319</b>	<b>457,731</b>	<b>10,560</b>	<b>2.36%</b>	<b>469,339</b>
Salaries and Wages	210,633	231,928	245,517	252,879	245,000	(517)	-0.21%	252,350
Benefits	57,594	57,019	63,834	60,159	75,276	11,442	17.92%	77,534
Insurance	27,508	26,053	27,197	25,520	38,290	11,093	40.79%	39,439
Retirement	14,408	15,270	20,576	18,830	18,243	(2,333)	-11.34%	18,790
Taxes	15,679	15,697	16,061	15,809	18,743	2,682	16.70%	19,305
Citywide Benefits	55,689	61,887	65,000	67,622	78,000	13,000	20.00%	80,000
Other Expenses	166,962	83,998	72,820	43,660	59,455	(13,365)	-18.35%	59,455
Dues, Memberships, Publications, and Trainings	4,023	10,251	8,100	2,933	4,100	(4,000)	-49.38%	4,100
Administrative and Office Expenses	9,137	23,555	18,220	13,383	16,805	(1,415)	-7.77%	16,805
Advertising & Promotions	1,013	237	1,000	130	250	(750)	-75.00%	250
Professional Services	152,466	49,438	45,000	26,833	37,800	(7,200)	-16.00%	37,800
Misc Expenses	324	517	500	380	500	0	0.00%	500

## 3.3.4 CITY CLERK





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## CITY CLERK DEPARTMENT

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The City Clerk is the keeper of the official records of the City and manages the Records System. The City Clerk prepares the agenda packet for City Council meetings, records and maintains the proceedings, and processes and distributes all official documents enacted by the City Council. In addition, the City Clerk maintains the legislative history; certifies copies of records, documents, resolutions and ordinances; receives and open bids; publishes legal notices; administers oaths; receives claims and lawsuits against the City; and prepares proclamations. The City Clerk also administers the application process to City Council Advisory Bodies, develops a Handbook for Advisory Bodies, organizes trainings for Advisory Bodies and performs additional duties associated with various City Boards/Commissions/Committees. The City Clerk delivers the Oath of Office for all employees and elected/appointed officials. The City Clerk also conducts special projects, as requested by the City Manager. The City Clerk also works in coordination with the City Manager to review and update City policy and procedures on an ongoing basis.

The City Clerk serves as the Elections Officer, which involves coordinating municipal elections every two years and special elections as they are called. The City Clerk is also the Fair Political Practices Commission filing officer, the clerk to the City Council, staff liaison to the Charter Review Committee, and serves as a Board Member of the Board of Police & Fire Pension Fund Commissioners. The City Clerk seeks to modernize records management by utilizing available technology and online tools and strives to ensure governmental transparency. In addition, the City Clerk serves as a Passport Agent.

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## Significant Accomplishments FY 2019-20 and FY 2020-21

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- Coordinated the 2020 General Municipal Election (Vote by Mail ballots, two Accessible Voting Locations instead of polling locations in Albany, outreach for election information and methods to return ballots, and several Early Voting Ballot Drop Stop events), which included four measures, four candidates for City Council, and three candidates for Board of Education
- Worked with City Attorney's office in the filing of an initiative for Ranked Choice Voting
- Worked with Community Development Department in finalizing the Sign Ordinance which included the removal of Political Signs regulations and replaced it with regulations for Temporary Non-Commercial Signs
- Converted from paper filings to the implementation of electronic filings for FPPC Form 700 Conflict of Interest
- Updated the Advisory Body Handbook
- Coordinated the bi-annual Advisory Body & Brown Act Training for all Advisory Body Members and staff liaisons
- Worked with consultant to provide back-up support for Information Technology Services
- Updated the Donation Acceptance Policy and the Flag Display Policy
- Worked with Media Manager to implement Zoom virtual meetings for all City public meetings during the pandemic
- Attended all City virtual public meetings and managed public comment periods
- Provided guidance to all Advisory Body Members and staff liaisons on best practices for virtual meetings
- Achieved and received certifications and designations of CMC (Certified Municipal Clerk) and CPMC (California Professional Municipal Clerk)

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### Goals for FY 2021-22 and FY 2022-23

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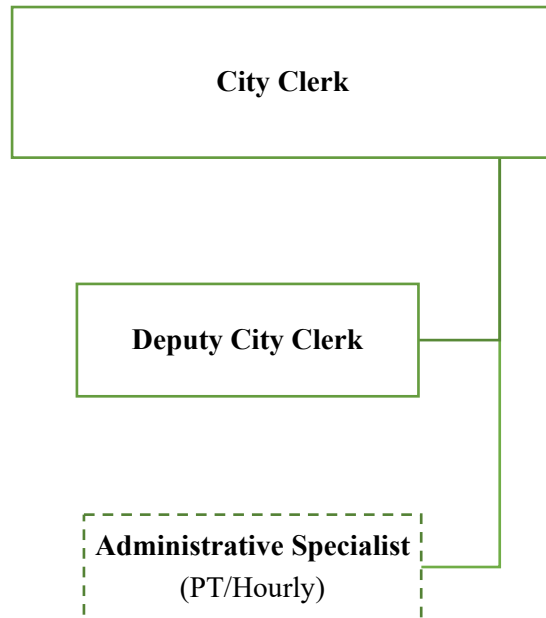
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| 1. Implement new agenda automation and meeting management applications for City public meetings                      | FY 2021-22               |
| 2. Implement electronic filing of FPPC Campaign Disclosure Statements  | FY 2021-22               |
| 3. Coordinate the 2022 election  | FY 2021-22<br>FY 2022-23 |
| 4. Assist Media Manager in seeking/implementing new web hosting vendor   | FY 2021-22<br>FY 2022-23 |
| 5. Assist with review and update of City administrative policies and procedures                                      | Continuous               |
| 6. Further the availability of electronic records  | Continuous               |
| 7. Obtain further training regarding City Clerk Administration and Election Law to obtain specialized certifications | Continuous               |
| 8. Continue reviewing City website and related documents to replace to non-gender specific pronouns                  | Continuous               |

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### Notes to the Budget

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As mentioned previously, staff are requesting the addition of a Deputy City Clerk. Over the past several years, demands on the City Clerk's Office have increased dramatically. As detailed in Section 3.3.2, City Manager/Administration, with the retirement of the Assistant to the City Manager, a reallocation of duties has allowed staff to propose the addition of this position with an increase of \$35,000 in salaries city-wide.



## CORE SERVICES

- Official record keeper for the City and manages record keeping system.
- Prepares the agenda packet for City Council meetings, records and maintains the proceedings, and processes and distributes all official documents enacted by the City Council.
- Maintains the legislative history.
- Certifies copies of records, documents, resolutions and ordinances; receives and opens bids; publishes legal notices; administers oaths; receives claims and lawsuits against the City; and prepares proclamations.
- Administers the application process and provides support to City Council Advisory Bodies.
- Serves as the Official Elections Officer.
- Staff liaison to the Charter Review Committee, Social & Economic Justice Commission, Community Task Force on Policing and serves as a Board Member of the Board of Police & Fire Pension Fund.

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>13 - CITY CLERK</b>	<b>233,247</b>	<b>202,002</b>	<b>221,038</b>	<b>258,862</b>	<b>372,374</b>	<b>151,336</b>	<b>68.47%</b>	<b>414,986</b>
<b>131 - City Clerk - Administration</b>	<b>193,573</b>	<b>201,641</b>	<b>198,838</b>	<b>210,613</b>	<b>362,049</b>	<b>163,211</b>	<b>82.08%</b>	<b>361,661</b>
<b>EXPENSES</b>	<b>201,650</b>	<b>201,902</b>	<b>201,988</b>	<b>217,613</b>	<b>362,199</b>	<b>160,211</b>	<b>79.32%</b>	<b>361,811</b>
Salaries and Wages	136,610	125,650	128,808	130,102	225,000	96,192	74.68%	231,750
Benefits	48,941	47,066	50,880	47,749	95,399	44,519	87.50%	98,261
Insurance	26,322	25,465	26,146	24,568	55,089	28,943	110.70%	56,742
Retirement	12,796	11,590	15,019	13,356	23,098	8,079	53.79%	23,791
Taxes	9,824	10,012	9,715	9,825	17,213	7,498	77.17%	17,729
Other Expenses	16,098	29,185	22,300	39,762	41,800	19,500	87.44%	31,800
Dues, Memberships, Publications, and Trainings	5,159	6,312	5,800	253	5,300	(500)	-8.62%	5,300
Administrative and Office Expenses	1,678	445	500	16	500	0	0.00%	500
Advertising & Promotions	455	151	500	0	500	0	0.00%	500
Professional Services	8,356	22,278	15,000	39,494	35,000	20,000	133.33%	25,000
Misc Expenses	450	0	500	0	500	0	0.00%	500
<b>REVENUES</b>	<b>8,077</b>	<b>261</b>	<b>3,150</b>	<b>7,000</b>	<b>150</b>	<b>(3,000)</b>	<b>-95.24%</b>	<b>150</b>
Current Service Charges	8,077	261	3,150	7,000	150	(3,000)	-95.24%	150
<b>132 - City Clerk - Elections</b>	<b>39,674</b>	<b>361</b>	<b>22,200</b>	<b>48,250</b>	<b>10,325</b>	<b>(11,875)</b>	<b>-53.49%</b>	<b>53,325</b>
<b>EXPENSES</b>	<b>59,425</b>	<b>361</b>	<b>37,200</b>	<b>60,587</b>	<b>13,325</b>	<b>(23,875)</b>	<b>-64.18%</b>	<b>63,325</b>
Other Expenses	59,425	361	37,200	60,587	13,325	(23,875)	-64.18%	63,325
Dues, Memberships, Publications, and Trainings	0	440	600	0	750	150	25.00%	750
Administrative and Office Expenses	51,779	(100)	25,100	60,368	50	(25,050)	-99.80%	50,050
Professional Services	7,646	0	11,500	207	12,500	1,000	8.70%	12,500
Misc Expenses	0	22	0	13	25	25		25
<b>REVENUES</b>	<b>19,751</b>	<b>0</b>	<b>15,000</b>	<b>12,338</b>	<b>3,000</b>	<b>(12,000)</b>	<b>-80.00%</b>	<b>10,000</b>
Current Service Charges	19,751	0	15,000	12,338	3,000	(12,000)	-80.00%	10,000

## 3.3.5 FINANCE



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## FINANCE DEPARTMENT

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The Finance Department coordinates the preparation and publication of the biennial operating budget, annual update of the master fee schedule, annual financial statements, and, in conjunction with the Public Works Department, the biennial update of the five-year capital improvement plan. The Department works with an outside auditing firm to conduct a Comprehensive Annual Financial Report (CAFR) that is produced to the City Council annually each December. The Department performs operating functions of cash receipts, accounts payable, payroll, revenue invoicing, administration of bonded debt, and financial reporting for special revenues, grants, and investments. The Department conducts monthly bank reconciliations and monitors the City's budget on an ongoing basis. Additionally, the Department maintains the formal accounting records for the City, and issues quarterly financial reports to the City Council. Special projects related to finance and accounting are performed as needed.

The Department also oversees the administration of certain assessments and taxes and provides technical analysis of funding mechanisms to the City Manager and City Council. In coordination with the City Manager, the Department develops policy and procedures to ensure compliance with current accounting and financial standards, and seeks to plan for long-range budgeting including development and review of several policies including: reserve fund, asset management, debt management and cash management. The Department works towards streamlining processes for customers to the maximum extent practicable by utilizing available technology and online tools. The Department assists both internal and external customers. Staff supports other City departments in budget analysis, billing and collections, and contracts and vendor payments.

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### Significant Accomplishments FY 2019-20 and FY 2020-21

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- Completion of all outstanding audits
- Successful transition from an elected to appointed Treasurer with implementation of the Financial Advisory Committee
- Assisted with financial estimates for creation of two tax measurers for the November 2020 election:
  - Measure CC – Increasing the City's Real Property Transfer Tax
  - Measure DD – Increasing the City's Utility Users' Tax on Gas and Electric and extending the tax to Water service

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**Goals for FY 2021-22 and FY 2022-23**

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|--|------------|
| 1. Implement a comprehensive, citywide timekeeping software  | FY 2021-22 |
| 2. Complete a review of Business License taxes and bring a proposal to Council for a potential ballot measure updating the municipal code        | FY 2021-22 |
| 3. Create and implement an investment strategy, including retaining a broker/investment advisor  | FY 2021-22 |
| 4. Retain a third party to administer business license applications, renewals and audits based on updated code                                   | FY 2022-23 |
| 5. Assist with identification of additional revenue measures for City Services   | FY 2022-23 |
| 6. Work with the City's independent auditors to complete the City's Comprehensive Annual Financial Statement (CAFR) before December 31 each year | Continuous |
| 7. Address audit findings  | Continuous |

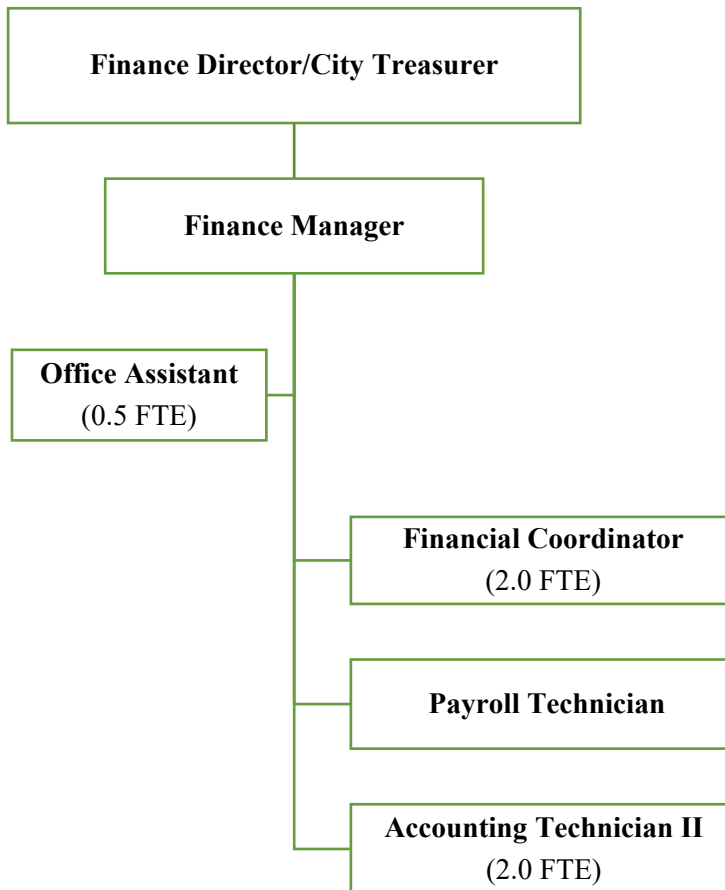
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**Notes to the Budget**

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None.





CORE SERVICES
<ul style="list-style-type: none"> <li>• Biennial operating budget</li> <li>• Master fee schedule</li> <li>• Financial statements</li> <li>• Assists with biennial update of the five-year Capital Improvement Plan</li> <li>• Comprehensive Annual Financial Report (CAFR)</li> <li>• Cash receipts</li> <li>• Accounts payable</li> <li>• Payroll</li> <li>• Revenue invoicing</li> <li>• Administration of bonded debt</li> <li>• Financial reporting for special revenues, grants, and investments</li> <li>• Bank reconciliations</li> <li>• Quarterly financial reports</li> <li>• Staff Liaison to Financial Advisory Committee</li> </ul>

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>17 - FINANCE &amp; ADMINISTRATIVE SVCS</b>	<b>1,060,908</b>	<b>1,016,332</b>	<b>1,096,820</b>	<b>917,801</b>	<b>1,120,991</b>	<b>24,171</b>	<b>2.20%</b>	<b>1,147,669</b>
<b>EXPENSES</b>	<b>1,063,450</b>	<b>1,018,807</b>	<b>1,111,620</b>	<b>926,481</b>	<b>1,135,791</b>	<b>24,171</b>	<b>2.17%</b>	<b>1,162,469</b>
Salaries and Wages	453,962	546,855	659,109	548,311	671,040	11,931	1.81%	691,156
Benefits	159,865	154,328	204,661	159,904	218,701	14,040	6.86%	225,263
Insurance	95,979	85,399	106,977	84,468	122,170	15,193	14.20%	125,835
Retirement	29,652	29,801	50,294	36,909	45,197	(5,097)	-10.13%	46,553
Taxes	34,234	39,128	47,390	38,527	51,335	3,945	8.32%	52,875
Other Expenses	449,623	317,624	247,850	218,266	246,050	(1,800)	-0.73%	246,050
Dues, Memberships, Publications, and Trainings	17,272	26,949	3,000	9,435	3,750	750	25.00%	3,750
Administrative and Office Expenses	43,760	31,684	31,100	38,552	33,300	2,200	7.07%	33,300
Advertising & Promotions	0	0	0	0	0	0		0
Professional Services	356,137	223,594	180,000	139,641	180,000	0	0.00%	180,000
Rental Expense	5,974	5,994	6,000	3,671	1,500	(4,500)	-75.00%	1,500
Utilities	25,202	29,403	27,250	22,777	27,250	0	0.00%	27,250
Misc Expenses	710	0	500	2,677	250	(250)	-50.00%	250
Equipment	567	0	0	1,513	0	0		0
<b>REVENUES</b>	<b>2,542</b>	<b>2,475</b>	<b>14,800</b>	<b>8,680</b>	<b>14,800</b>	<b>0</b>	<b>0.00%</b>	<b>14,800</b>
Current Service Charges	2,542	2,475	14,800	8,680	14,800	0	0.00%	14,800

# 3.3.6 POLICE



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## Police Department

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The Albany Police Department is responsible for the preservation of public peace, enforcement of laws, protection of life and property, and providing police related services to the community. These responsibilities are accomplished through proactive police patrol, traffic enforcement, criminal investigation, and administrative support services. Authorized full and part-time staffing currently consists of twenty-six sworn peace officers, eight dispatchers, and support staff.

The Albany Police Department focuses on crime prevention through active community outreach, including Neighborhood Educational Presentations, Coffee with a Cop, School Presentations, National Night Out, and Albany Police Activities League youth services programs. The department is a partner in blighted property mitigation and code enforcement. The department works closely with Albany Cares to assist those experiencing homelessness connect with services.

The police department maintains a 24-hour Public Safety Answering Point (PSAP) for 911 emergency police, fire and medical dispatch, as well as routine telecommunications services for these three professional disciplines. Contract dispatch services are also provided to the Kensington Police Protection and Community Services District. The PSAP utilizes a modern Computer Aided Dispatch and Records Management System which is integrated with mobile computers in each police patrol vehicle.

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### Significant Accomplishments FY 2019-20 and FY 2020-21

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- Purchased first Hybrid patrol vehicle
- Initiated the collection of Racial and Identity Profiling Act (RIPA) Data
- Researched and initiated implementation of a new “Bola-Wrap” restraint device
- Deployed new body camera system
- Maintained high level of police services during Global Pandemic
- Actively engaged with the community regarding concerns raised about policing, developed a comprehensive FAQ regarding policy and procedures
- Attended numerous community meetings regarding concerns on policing
- Furthered strong working relationships with local agency partners including the Albany Unified School District

- Sought out and implemented diversity, equity and inclusivity training programs to help to ensure equality in our services and department culture

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**Goals for FY 2021-22 and FY 2022-23**

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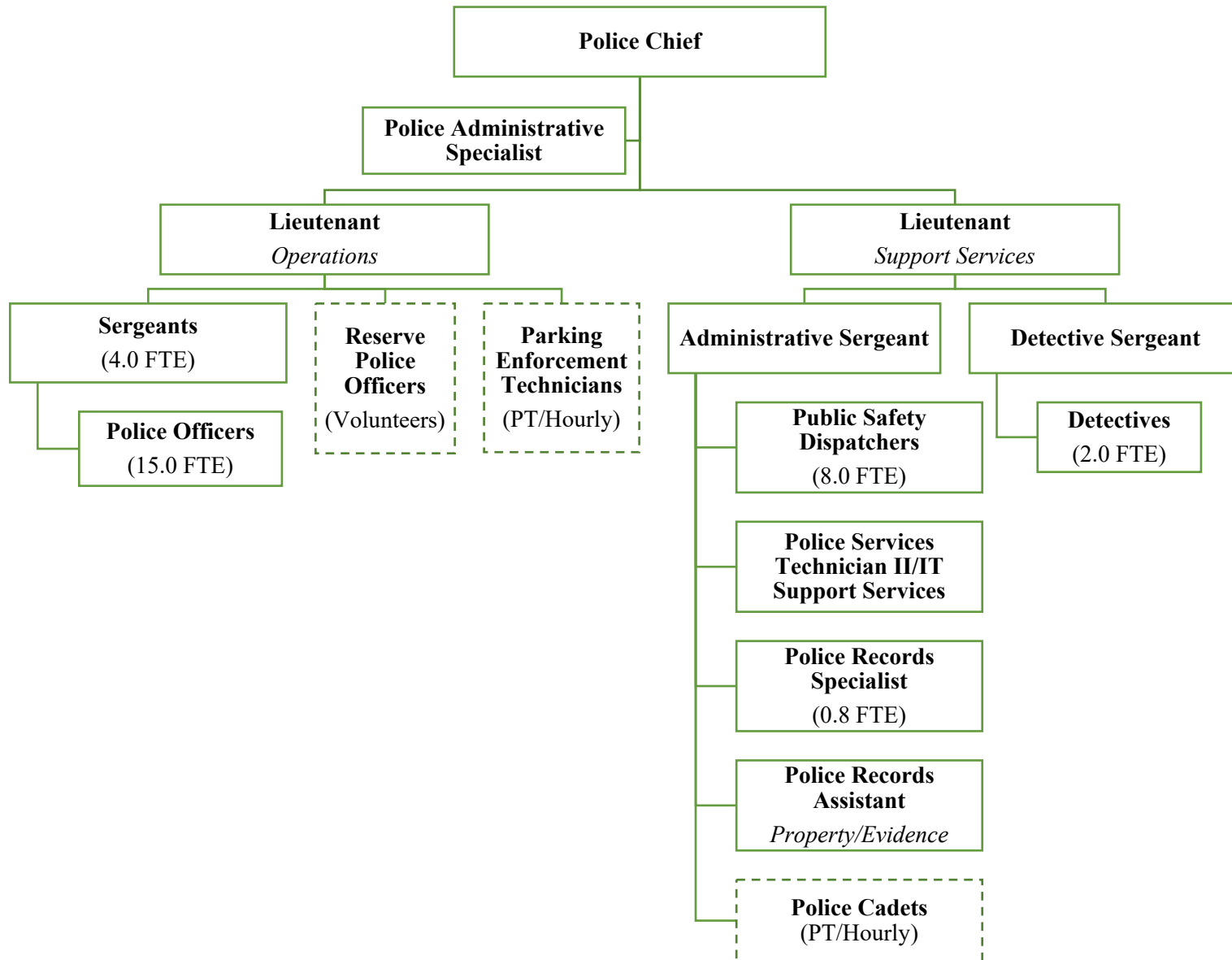
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|-----|---|------------|
| 1.  | Start reporting RIPA Data to the Department of Justice  | FY 2021-22 |
| 2.  | Adjust operations to meet changing Global Pandemic restrictions and guidelines  | FY 2021-22 |
| 3.  | Begin accepting Text-to-911   | FY 2021-22 |
| 4.  | Coordinate with Human Resources to fill vacant police officer, dispatch and parking enforcement positions   | FY 2021-22 |
| 5.  | Develop new educational/outreach programs to further enhance existing community outreach and engage the community, including creating a Community Academy | FY 2021-22 |
| 6.  | Evaluate capabilities and resources needed to replace expiring Department strategic plan  | FY 2021-22 |
| 7.  | Continue seeking alternative support services to meet the needs of persons in mental health crisis and/or experiencing homelessness                       | FY 2021-22 |
| 8.  | Continue training and enrichment programs focused on diversity, equity and inclusivity to help to ensure equality in our services and department culture  | Continuous |
| 9.  | Further expand on a variety of communication tools to connect with the community  | Continuous |
| 10. | Explore new technology options to improve police services provided to the community and increase public safety  | Continuous |

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**Notes to the Budget**

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During fiscal year 2020-21, 1.0 full time equivalent (FTE) Police Officer position was reclassified to 1.0 FTE Public Safety Dispatcher. Salary savings associated with this change are reflected in the proposed budget.



## MISSION

THE MISSION OF THE ALBANY POLICE DEPARTMENT IS TO PROVIDE THE HIGHEST QUALITY POLICE SERVICES THROUGH EFFICIENT AND PROFESSIONAL POLICING.

## VISION

WE WORK IN PARTNERSHIP WITH OUR COMMUNITY TO MAINTAIN A FOUNDATION OF TRUST AND COOPERATION TO ENHANCE SAFETY AND QUALITY OF LIFE.

## VALUES

<b>SERVICE</b>	We are committed to protecting our community and responding to the needs of its citizens.
<b>PROFESSIONALISM</b>	We value our integrity, honesty, and compassion, and we embrace accountability, continuous learning and personal improvement.
<b>PRIDE</b>	We are driven by a desire to strive for excellence, and focus on results.
<b>TEAMWORK</b>	We pledge cooperation, flexibility, open mindedness, and respect for one another.
<b>DEDICATION</b>	We are committed to our mission, our community, our profession and ourselves.

## CORE SERVICES

- Preservation of public peace, enforcement of laws, protection of life and property, and providing police related services to the community.
- Proactive police patrol, traffic enforcement, criminal investigation, and administrative support services.
- Crime prevention through active community outreach, including Neighborhood Educational Presentations, Coffee with a Cop, School Presentations, National Night Out, and Albany Police Activities League youth services programs.
- Assist with blighted property mitigation and code enforcement.
- Assist Albany CARES program
- 24-hour Public Safety Answering Point (PSAP) for 911 emergency police, fire and medical dispatch.
- Receiving, classifying, recording, and storing evidence and property
- Administration and Management of the Police Department's computerized Records Information Management System (RIMS)
- Coordinate with the District Attorney's office to manage case outcomes
- Parking Enforcement

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>19 - POLICE</b>	<b>5,901,006</b>	<b>5,631,789</b>	<b>7,782,959</b>	<b>5,565,264</b>	<b>7,242,681</b>	<b>(540,279)</b>	<b>-6.94%</b>	<b>7,545,761</b>
<b>191 - POLICE/ADMINISTRATION</b>	<b>913,489</b>	<b>865,673</b>	<b>942,364</b>	<b>878,801</b>	<b>1,097,903</b>	<b>155,539</b>	<b>16.51%</b>	<b>1,141,882</b>
<b>EXPENSES</b>	<b>1,150,364</b>	<b>1,153,050</b>	<b>1,320,964</b>	<b>1,087,200</b>	<b>1,483,603</b>	<b>162,639</b>	<b>12.31%</b>	<b>1,529,724</b>
Salaries and Wages	669,396	606,210	668,273	592,154	801,710	133,437	19.97%	836,887
Benefits	86,120	177,982	222,491	189,210	243,193	20,702	9.30%	254,137
Insurance	84,851	75,941	82,608	68,357	69,460	(13,148)	-15.92%	72,586
Retirement	(9,456)	92,843	129,332	112,186	162,108	32,776	25.34%	169,403
Taxes	10,726	9,198	10,551	8,667	11,625	1,074	10.18%	12,148
Other Expenses	394,847	368,859	430,200	305,836	438,700	8,500	1.98%	438,700
Dues, Memberships, Publications, and Trainings	100,008	103,387	152,000	83,278	154,000	2,000	1.32%	154,000
Administrative and Office Expenses	44,297	32,016	51,500	17,545	51,500	0	0.00%	51,500
Supplies	56,752	41,681	4,800	29,419	4,800	0	0.00%	4,800
Professional Services	118,390	114,745	125,500	109,791	131,000	5,500	4.38%	131,000
Rental Expense	0	0	1,000	0	1,000	0	0.00%	1,000
Utilities	43,199	52,212	46,200	39,141	46,200	0	0.00%	46,200
Safety Supplies	23,704	25,739	29,200	26,662	30,200	1,000	3.42%	30,200
Equipment	8,124	(920)	20,000	0	20,000	0	0.00%	20,000
Vehicle/Equipment Maintenance	0	0	0	0	0	0		0
Misc Expenses	373	0	0	0	0	0		0
<b>REVENUES</b>	<b>236,875</b>	<b>287,377</b>	<b>378,600</b>	<b>208,398</b>	<b>385,700</b>	<b>7,100</b>	<b>1.88%</b>	<b>387,842</b>
Licenses and Permits	2,250	2,000	3,000	2,500	3,000	0	0.00%	3,000
Fines and Forfeitures	203,199	161,115	270,000	99,639	270,000	0	0.00%	270,000
Revenues from Other Agencies	29,541	24,342	5,000	553	5,000	0	0.00%	5,000
Current Service Charges	0	98,940	100,500	105,275	107,600	7,100	7.06%	109,742
Other Revenue	1,886	980	100	431	100	0	0.00%	100



	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>192 - POLICE/OPERATIONS</b>	<b>3,998,268</b>	<b>3,887,856</b>	<b>5,286,102</b>	<b>3,767,950</b>	<b>4,628,036</b>	<b>(658,066)</b>	<b>-12.45%</b>	<b>4,821,678</b>
<b>EXPENSES</b>	<b>3,998,268</b>	<b>3,887,856</b>	<b>5,286,102</b>	<b>3,767,950</b>	<b>4,628,036</b>	<b>(658,066)</b>	<b>-12.45%</b>	<b>4,821,678</b>
Salaries and Wages	2,946,620	2,984,762	3,880,209	2,919,001	3,333,033	(547,176)	-14.10%	3,483,169
Benefits	786,297	687,994	1,019,093	729,432	966,803	(52,290)	-5.13%	1,010,309
Insurance	339,090	275,065	389,788	272,890	400,590	10,802	2.77%	418,617
Retirement	403,700	368,726	572,798	410,733	517,884	(54,914)	-9.59%	541,188
Taxes	43,507	44,202	56,507	45,809	48,329	(8,178)	-14.47%	50,504
Other Expenses	265,351	215,100	386,800	119,517	328,200	(58,600)	-15.15%	328,200
Dues, Memberships, Publications, and Trainings	0	695	0	0	0	0		0
Administrative and Office Expenses	0	0	0	0	0	0		0
Supplies	0	4,197	27,600	17,741	30,000	2,400	8.70%	30,000
Professional Services	175,026	126,916	247,000	58,927	220,000	(27,000)	-10.93%	220,000
Rental Expense	22,714	17,201	30,000	2,240	14,000	(16,000)	-53.33%	14,000
Utilities	2,373	2,706	2,200	2,443	2,200	0	0.00%	2,200
Safety Supplies	0	0	0	0	0	0		0
Equipment	15,539	602	0	0	2,000	2,000		2,000
Vehicle/Equipment Maintenance	49,698	62,783	80,000	38,166	60,000	(20,000)	-25.00%	60,000
Misc Expenses	0	0	0	0	0	0		0
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
Current Service Charges	0	0	0	0	0	0		0
<b>193 - POLICE/SUPPORT SERVICES</b>	<b>989,250</b>	<b>878,261</b>	<b>1,554,493</b>	<b>918,513</b>	<b>1,516,742</b>	<b>(37,751)</b>	<b>-2.43%</b>	<b>1,582,201</b>
<b>EXPENSES</b>	<b>989,250</b>	<b>878,261</b>	<b>1,554,493</b>	<b>918,513</b>	<b>1,516,742</b>	<b>(37,751)</b>	<b>-2.43%</b>	<b>1,582,201</b>
Salaries and Wages	769,206	692,969	1,165,303	688,960	1,112,676	(52,628)	-4.52%	1,160,721
Benefits	208,224	184,477	372,590	220,341	386,967	14,376	3.86%	404,380
Insurance	101,318	89,467	207,974	111,607	196,680	(11,294)	-5.43%	205,531
Retirement	48,563	42,079	87,701	56,134	102,942	15,241	17.38%	107,574
Taxes	58,344	52,931	76,915	52,600	87,345	10,430	13.56%	91,276
Other Expenses	11,819	814	16,600	9,212	17,100	500	3.01%	17,100
Dues, Memberships, Publications, and Trainings	0	0	0	2,000	0	0		0
Administrative and Office Expenses	0	0	0	0	0	0		0
Supplies	0	345	9,600	969	9,600	0	0.00%	9,600
Professional Services	0	0	0	0	0	0		0
Rental Expense	11,819	469	7,000	6,242	7,500	500	7.14%	7,500
Utilities	0	0	0	0	0	0		0
Safety Supplies	0	0	0	0	0	0		0
Misc Expenses	0	0	0	0	0	0		0

# 3.3.7 FIRE



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## **FIRE DEPARTMENT**

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The Albany Fire Department is an ISO Class 2 agency providing fire prevention, and fire and emergency medical response services for the community. The Department's primary divisions include Administration/Fire Prevention, Fire Emergency Operations and Emergency Medical Services. The Department also serves as lead in coordination with the City Manager regarding the City's Disaster Preparedness Programs.

### ***FIRE ADMINISTRATION DIVISION***

The Administration Division is responsible for planning and tracking the financial, organizational, and developmental aspects of the Department, which are essential for operational readiness. These include fleet and equipment management, facilities, personnel, budgeting, operational programs, community relations, public education, and fire prevention. Fire Prevention provides fire and life safety consultation on new projects and reviews plans for construction projects to ensure compliance with City and State Fire Codes. Fire Prevention Inspectors inspect all multi-family residential building with 3 or more units, all businesses that are not home based, all public and private schools, senior living, large family daycare as well as the storm water runoff program. The Fire Chief assigned to the Fire Administration Division provides vision and leadership to the department and a healthy environment for employee development and moral. It is the responsibility of the Fire Chief to provide direction to the organization and evaluate the effectiveness of the services provided to the community.

### ***FIRE PREVENTION DIVISION***

The Department's Fire Prevention Services provide fire and life safety consultation on new development projects and review of plans for construction projects to ensure compliance with City and State Fire Codes. Fire Prevention Inspectors inspect all multi-family residential buildings with three or more units, all businesses that are not home-based, all public and private schools, senior living facilities, large family daycare operations, as well as inspections required to comply with the City's National Pollution Discharge Elimination System Permit (NPDES Permit) as regulated by the Regional Water Quality Control Board. The Department has established a comprehensive fire inspection database to effectively maintain inspection records.

### ***FIRE EMERGENCY OPERATIONS DIVISION***

The Fire Emergency Operations Division responds to a variety of emergency and non-emergency calls for service. Emergency responses include fire suppression, emergency medical incidents, hazardous materials threats, and various technical and water rescue incidents. The Division is comprised of 2 engines (1 is a reserve), 1 75-foot Quint, 3 ambulances (2 are reserves), 2 brush trucks (1 is a reserve), and 2 administrative staff vehicles.

Structure fire suppression is achieved by responding with two Albany Fire engines, and Automatic Aid from Berkeley Fire, to meet the NFPA 1710 Standard, if necessary, mutual aid assistance from other neighboring agencies. In the event of a wildfire, these fires are suppressed with one engine

and a four-wheel drive brush truck, along with mutual aid engines. The Department responded to 1,872 incidents in Fiscal Year 19/20 and estimated 1,750 incidents in Fiscal year 20/21, 3 of which were major wildland fires in the State, including the LNU Lightning Complex located in Napa and Sonoma Counties. The Department is part of the California Office of Emergency Services (OES) resource ordering and status system (ROSS). Over the last decade the Department has responded to over 33 requests for major wildfires throughout the state.

Hazardous materials incidents are mitigated with at least one advanced life support (ALS) engine and if necessary, specifically equipped hazardous material units from Berkeley, Oakland, and Alameda County Fire Departments. All freeway incident responses include our ALS ambulance and two ALS engines.

The Department has 5 certified rescue swimmers who can be deployed from the Albany Beach. The Department also coordinates with the US Coast Guard, Berkeley, Oakland, and Alameda County rescue boats.

### ***EMERGENCY MEDICAL SERVICES DIVISION***

The Emergency Medical Services (EMS) Division is responsible for ambulance transport, quality assurance and quality control. This includes training, license verification, and certification of paramedics. Personnel follow guidelines developed by Alameda County Emergency Medical Services for the delivery of emergency medical and transport services, including specialized treatment and transport to definitive care. The City retains Advanced Life Support (ALS) transporting rights under 1797.201 and 1797.224 of the California Health and Safety Code. The Division aims to provide ALS care and transport that exceeds Alameda County EMS requirements. During Fiscal Years 19/20 and 20/21(estimated) the Department responded to 3,622 total 911 incidents, of which 2,589 were medical emergencies, this represents 71.5% of responses.

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#### **Significant Accomplishments FY 2019-20 and FY 2020-21**

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- Community Connect launched (January of 2021) to assist with secure portal for residents to give the Fire Department vital pre-incident information
- Inspected 100% of businesses, apartments, and state inspections
- Established First Due pre-fire planning software to provide immediate building construction and infrastructure information to fire response personnel
- Fire suppression units outperformed the National Fire Protection Association (NFPA) response standard of 9 minutes and 20 seconds 90% of the time

- The City of Albany Fire Department is part of the California Office of Emergency Services (OES) resource ordering and status system (ROSS). Incidents included, LNU Complex, Creek Fire and Glass Fire
- Maintained an average median response time for all medical calls of 3.18 minutes
- Purchased and implemented FirstPass CQI software that allows a clinical review to 100% of all Patient Care Reports, helping to assure the highest level of care is being provided by Albany FD paramedics
- Adopted a new Emergency Operations Plan (EOP) and Annexes, a Local Hazard Mitigation Plan (LHMP), & Debris Removal Plan certified by CalOES.
- All fulltime City Staff trained & certified as Disaster Service Workers. Managers and certain staff trained to work in the Emergency Operations Center.
- Worked with American Red Cross on certifying multiple emergency shelter sites in Albany. Also trained volunteer staff for deployment and staffing.
- Executed an Emergency Evacuation Drill for the Albany Hill. Neighboring public safety agencies were involved and the Albany EOC was opened to support the event.

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**Goals for FY 2021-22 and FY 2022-23**

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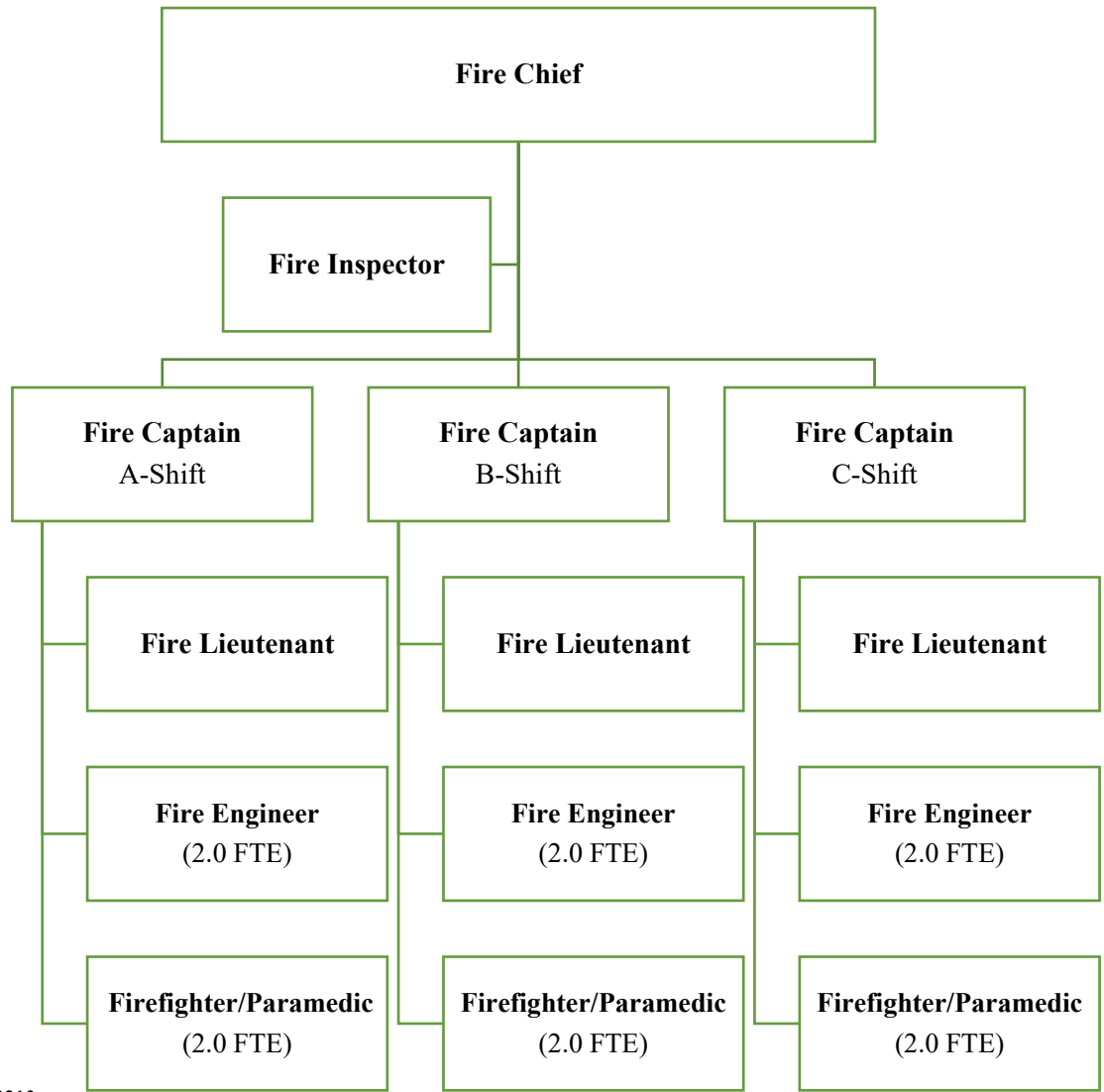
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|----|--|------------|
| 1. | Design and Purchase new Type-1 Engine to replace 25-year-old reserve engine, and place 2008 Type-1 engine into reserve status  | FY 2021-22 |
| 2. | Initiate agreement with the Berkeley Fire Department to provide annual specialized training for fire and EMS through their Training Division   | FY 2021-22 |
| 3. | Evaluate opportunities to establish a cooperative regional training center in the East Bay that can be utilized by Albany, Berkeley, El Cerrito, Richmond, and Oakland Fire Departments as a result of the new California State Fire Marshal training mandates | FY 2021-22 |
| 4. | Convert from a paper plan review to computerized   | FY 2022-23 |
| 5. | Maintain an average median response time for all medical calls of 3.18 minutes   | Continuous |
| 6. | Continue to conduct robust disaster preparedness awareness and training program for City staff and community   | Continuous |

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### Notes to the Budget

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None.



CORE SERVICES

CORE SERVICES

- Responding to a variety of emergency and non-emergency calls for service directly impacting Public Safety and Public Health.
- Fire suppression, emergency medical incidents, hazardous materials threats, and various technical and water rescue incidents.
- Manage EOC and train City Disaster Service Worker training
- Managing, and enhancing, the Emergency Operations Plan and Disaster Preparedness, to increase community resilience.
- Major wildland fire response
- Water rescue
- Ambulance transport via Advanced Life Support (ALS) transporting rights under 1797.201 and 1797.224 of the California Health and Safety Code.
- Fire Prevention inspection, consultation, and plan review.
- Vegetation management on Albany Hill to prevent wildfires.

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>20 - FIRE General Fund and EMS Fund Combined</b>	2,959,884	2,831,137	3,375,190	2,913,006	3,624,121	248,931	8.55%	3,813,587
EXPENSES	5,275,985	4,982,309	5,351,204	4,870,744	5,778,140	426,936	7.98%	6,054,157
REVENUES	2,316,101	2,151,172	1,976,014	1,957,738	2,154,019	178,005	9.01%	2,240,570
<b>0001 - General Fund</b>	2,959,884	2,901,404	3,375,432	2,150,993	3,624,121	248,689	7.37%	3,813,587
Expenses	2,839,697	2,682,248	2,738,290	2,597,968	3,078,616	340,326	12.43%	3,239,486
Transfer to EMS (Expense)	509,721	418,792	895,392	0	843,755	(51,637)	-5.77%	872,351
Revenue	389,534	199,636	258,250	446,976	298,250	40,000	15.49%	298,250
<b>201 - FIRE ADMINISTRATION</b>	(296,285)	(84,616)	(95,177)	(352,250)	(130,201)	(35,024)	36.80%	(98,193)
EXPENSES	93,249	115,020	163,073	94,725	168,049	4,976	3.05%	200,057
Salaries and Wages	102,084	64,299	90,976	64,058	112,668	21,692	23.84%	143,936
Benefits	(99,663)	4,919	39,897	10,052	24,681	(15,216)	-38.14%	25,422
Insurance	0	0	26,074	1,393	9,347	(16,727)	-64.15%	9,628
Retirement	(107,472)	0	6,957	3,764	6,490	(467)	-6.72%	6,685
Taxes	7,809	4,919	6,866	4,896	8,844	1,978	28.81%	9,110
Other Expenses	90,828	45,803	32,200	20,615	30,700	(1,500)	-4.66%	30,700
Dues, Memberships, Publications, and Trainings	0	11,387	2,000	350	2,000	0	0.00%	2,000
Administrative and Office Expenses	19,669	21,145	10,600	13,181	11,700	1,100	10.38%	11,700
Advertising & Promotions	466	639	600	0	1,000	400	66.67%	1,000
Supplies	0	1,991	2,000	0	2,000	0	0.00%	2,000
Professional Services	65,109	9,713	15,000	5,303	12,000	(3,000)	-20.00%	12,000
Utilities	915	928	0	0	0	0		0
Equipment	4,669	0	2,000	1,782	2,000	0	0.00%	2,000
REVENUES	389,534	199,636	258,250	446,976	298,250	40,000	15.49%	298,250
Licenses and Permits	40,893	30,050	31,000	31,100	31,000	0	0.00%	31,000
Revenues from Other Agencies	7,000	0	0	0	0	0		0
Current Service Charges	162,334	166,013	167,100	160,472	167,100	0	0.00%	167,100
Other Revenue	179,307	3,573	60,150	255,405	100,150	40,000	66.50%	100,150



	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>202 - FIRE/SUPPRESSION</b>	<b>2,746,448</b>	<b>2,567,228</b>	<b>2,575,217</b>	<b>2,503,243</b>	<b>2,910,567</b>	<b>335,350</b>	<b>13.02%</b>	<b>3,039,429</b>
<b>EXPENSES</b>	<b>2,746,448</b>	<b>2,567,228</b>	<b>2,575,217</b>	<b>2,503,243</b>	<b>2,910,567</b>	<b>335,350</b>	<b>13.02%</b>	<b>3,039,429</b>
Salaries and Wages	2,028,033	1,888,607	1,866,463	1,879,951	2,103,308	236,845	12.69%	2,206,406
Benefits	472,016	429,504	501,849	471,921	563,629	61,780	12.31%	588,993
Insurance	193,056	185,997	206,948	197,661	233,310	26,362	12.74%	243,809
Retirement	249,936	216,455	273,553	247,208	299,821	26,268	9.60%	313,313
Taxes	29,024	27,053	21,348	27,051	30,498	9,150	42.86%	31,870
Other Expenses	246,400	249,117	206,905	151,371	243,630	36,725	17.75%	244,030
Dues, Memberships, Publications, and Trainings	16,290	16,554	19,700	9,156	19,700	0	0.00%	19,700
Administrative and Office Expenses	10,939	11,556	9,675	9,092	14,000	4,325	44.70%	14,000
Supplies	41,445	23,531	31,000	23,577	41,400	10,400	33.55%	41,400
Professional Services	4,382	8,857	4,000	2,533	21,000	17,000	425.00%	21,000
Rental Expense	8,470	8,168	8,480	3,750	8,480	0	0.00%	8,480
Utilities	35,401	51,880	46,400	35,297	46,400	0	0.00%	46,400
Misc Expenses	9,137	7,797	6,400	8,456	6,400	0	0.00%	6,400
Equipment	59,641	53,129	20,000	9,028	20,000	0	0.00%	20,000
Vehicle/Equipment Maintenance	60,695	67,644	61,250	50,482	66,250	5,000	8.16%	66,650
<b>203 - FIRE/EMS</b>	<b>509,721</b>	<b>418,792</b>	<b>895,392</b>	<b>0</b>	<b>843,755</b>	<b>(51,637)</b>	<b>-5.77%</b>	<b>872,351</b>
<b>EXPENSES</b>	<b>509,721</b>	<b>418,792</b>	<b>895,392</b>	<b>0</b>	<b>843,755</b>	<b>(51,637)</b>	<b>-5.77%</b>	<b>872,351</b>
Other Expenses	509,721	418,792	895,392	0	843,755	(51,637)	-5.77%	872,351
Transfer to EMS	509,721	418,792	895,392	0	843,755	(51,637)	-5.77%	872,351
<b>1002 - EMS Fund - Deficit (Surplus)</b>	<b>0</b>	<b>(70,267)</b>	<b>0</b>	<b>762,013</b>	<b>0</b>	<b>0</b>		<b>(0)</b>
Expenses	2,436,288	2,300,061	2,612,914	2,272,776	2,699,524	86,610	3.31%	2,814,671
Revenue	1,926,567	1,951,536	1,717,764	1,510,762	1,855,769	138,005	8.03%	1,942,320
Transfer from GF (Revenue)	509,721	418,792	895,150	0	843,755	(51,395)	-5.74%	872,351
<b>201 - FIRE ADMINISTRATION</b>	<b>(1,806,102)</b>	<b>(1,751,525)</b>	<b>(1,532,500)</b>	<b>(1,491,195)</b>	<b>(1,628,071)</b>	<b>(95,571)</b>	<b>6.24%</b>	<b>(1,685,162)</b>
<b>EXPENSES</b>	<b>13,917</b>	<b>21,918</b>	<b>15,500</b>	<b>19,567</b>	<b>15,500</b>	<b>0</b>	<b>0.00%</b>	<b>15,500</b>
Other Expenses	13,917	21,918	15,500	19,567	15,500	0	0.00%	15,500
Administrative and Office Expenses	13,917	21,918	15,500	19,567	15,500	0	0.00%	15,500
<b>REVENUES</b>	<b>1,820,019</b>	<b>1,773,444</b>	<b>1,548,000</b>	<b>1,510,762</b>	<b>1,643,571</b>	<b>95,571</b>	<b>6.17%</b>	<b>1,700,662</b>
EMS Property Tax	850,090	867,650	830,000	886,881	925,571	95,571	11.51%	982,662
EMS Revenues from Other Agencies	0	0	0	0	0	0		0
EMS Grants	0	7,250	0	0	0	0		0
EMS Current Service Charges	969,929	898,543	718,000	623,882	718,000	0	0.00%	718,000

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>203 - FIRE/EMS</b>	<b>1,806,102</b>	<b>1,681,259</b>	<b>1,532,500</b>	<b>2,253,209</b>	<b>1,628,071</b>	<b>93,383</b>	<b>6.09%</b>	<b>1,685,162</b>
<b>EXPENSES</b>	<b>2,422,371</b>	<b>2,278,143</b>	<b>2,597,414</b>	<b>2,253,209</b>	<b>2,684,024</b>	<b>86,610</b>	<b>3.33%</b>	<b>2,799,171</b>
Salaries and Wages	1,684,241	1,625,666	1,826,744	1,648,274	1,860,760	34,016	1.86%	1,949,905
Benefits	448,209	417,921	469,360	432,201	532,254	62,894	13.40%	556,206
Insurance	206,774	189,695	211,105	194,792	245,440	34,335	16.26%	256,485
Retirement	217,206	204,887	238,425	213,641	259,833	21,408	8.98%	271,526
Taxes	24,229	23,339	19,830	23,768	26,981	7,151	36.06%	28,195
Other Expenses	289,921	234,556	301,310	172,734	291,010	(10,300)	-3.42%	293,060
Dues, Memberships, Publications, and Trainings	13,061	4,106	13,550	(4,333)	13,650	100	0.74%	15,700
Administrative and Office Expenses	43,493	9,992	42,500	7,736	11,000	(31,500)	-74.12%	11,000
Supplies	41,031	36,944	44,500	38,770	44,500	0	0.00%	44,500
Professional Services	100,766	98,495	107,460	76,743	115,060	7,600	7.07%	115,060
Rental Expense	0	0	0	0	0	0		0
Utilities	35,273	31,721	33,100	25,263	33,100	0	0.00%	33,100
Misc Expenses	0	0	0	0	0	0		0
Equipment	7,550	29,505	24,000	7,620	36,000	12,000	50.00%	36,000
Vehicle/Equipment Maintenance	48,746	23,793	36,200	20,935	37,700	1,500	4.14%	37,700
<b>REVENUES</b>	<b>616,269</b>	<b>596,884</b>	<b>1,064,914</b>	<b>0</b>	<b>1,055,953</b>	<b>(6,773)</b>	<b>-0.64%</b>	<b>1,114,009</b>
Transfer In from Pension Tax Fund	106,548	178,092	169,764	0	212,198	42,434	25.00%	241,658
Transfer In from GF	509,721	418,792	895,150	0	843,755	(49,207)	-5.50%	872,351

## 3.3.8 PUBLIC WORKS



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## PUBLIC WORKS DEPARTMENT

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The Public Works Department oversees the City's Capital Improvement Program, provides maintenance services citywide, and maintains regulatory compliance for the City's major infrastructure systems. The Department works in close coordination with multiple other Departments to facilitate major improvement projects throughout the City and maintain ongoing coordination efforts with local, regional, and state regulatory agencies.

The City's Capital Improvement Program begins with a five-year plan adopted by the City Council that sets the City's priorities for capital improvements. The Public Works Department, in partnership with other City Departments as appropriate, is responsible for implementation of these projects, which include rehabilitation to aging City infrastructure (streets, sewers, storm drains, and sidewalks) and transportation improvements, as well as park and building renovations. Many of these major projects are contracted out to specialized firms (e.g., repaving, sewer replacement), with project management conducted by the Department. The Department also partners with Finance in order to organize and implement the Capital Improvement Program budget.

The Department also administers citywide maintenance for the City's sewer system, storm drain system, streets, parks, and public buildings. Maintenance functions include clearing clogged city sewer lines, cleaning storm drains, repainting crosswalks and street curbs, installing or replacing street signage, painting/repairing building interiors, collecting trash in park areas, graffiti removal, etc. The Department also oversees the Urban Forestry program, which is responsible for maintaining and enhancing Albany's arboreal landscape. The Department oversees contract work for maintenance activities including but not limited to citywide landscaping along the Ohlone Greenway and street medians, janitorial services for City facilities, and citywide street sweeping. Recently, the City implemented a systematic program for vegetation management and restoration on Albany Hill and in Cerrito and Codornices Creeks, with the intention of restoring habitat while also managing potential fire fuel loads in those areas.

The Department is responsible for regulatory reporting and compliance for the City's infrastructure systems. Since 2006, the City has been required to comply with the Statewide Waste Discharge Requirements (SWDR) of the State Water Board, in relation to the approximately 32 miles of sewer main and 14 miles of lower laterals that are owned by the City and maintained by the Department. The Department adopted and now manages a Sewer System Management Plan (SSMP) for rehabilitation and replacement of the sanitary sewer collection system. In May of 2009, the USEPA issued an Administrative Order (AO) to East Bay Municipal Utility District (EBMUD), the City of Albany, and six other East Bay cities, and a Consent Decree agreement was executed in 2014. The Consent Decree mandates that the City rehabilitate 28,530 linear feet of sewer mains by 2018, and 5,706 linear feet per fiscal year thereafter until year 2030. The Department performs maintenance and rehabilitative capital work in order to remain in compliance. The Department is also responsible for implementing the City's stormwater program in compliance with the City's National Pollutant Discharge Elimination System Permit (NPDES Permit) regulated by the Regional Water Quality Control Board. The program is intended to minimize pollutants entering the City's storm drain system which flows to local waterways and the bay. The Department monitors Citywide pavement condition index (PCI) and updates the City's Pavement Management Plan, which informs the City's annual planned capital

improvements to City streets. Lastly, the City entered into an ADA settlement in December of 2019, requiring an accelerated and committed schedule of work to improve the City's compliance with ADA requirements regarding accessibility in the Public Right-Of-Way; the Department manages this schedule and the accompanying projects.

The Department remains responsive to the needs of the community, and has implemented an online reporting tool for "Service Requests," found on the Public Works webpage. This portal provides an online platform for community members to report maintenance matters within the City that require attention. The Department also works closely with the community regarding construction projects to try to minimize impacts on day to day travel whenever possible. The Department partners with the Community Development Department to understand ongoing maintenance needs within our business district, and to mitigate impacts of major Capital Improvement Projects that may occur within commercial areas.

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### **Significant Accomplishments FY 2019-20 and FY 2020-21**

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- Brought the City's sewer system into compliance with the USEPA Consent Decree through a combination of capital rehabilitation and maintenance, including a record 11,385 linear feet of new sewer line in calendar year 2020
- COVID-19 Response: Developed new safety procedures and practices for safe and effective continuance of City services and facilities
- Overhauled departmental budget for better transparency and ease of program cost analysis
- Completed the Albany Hill Access Improvements capital project, funded by local Measure R, and programmed the remainder of that Measure in the updated five-year CIP and the Public Works operating budget
- Constructed three phases of the Sidewalk Repair Program, funded by local tax dollars
- Implemented ADA accessibility improvements on Lower Solano, including rehabilitation of curb ramps previously out of compliance with ADA standards
- Improved graffiti abatement efforts in downtown business districts
- Maintained compliance with the City's ADA litigation settlement
- Developed and implemented a maintenance program for vegetation management at Codornices and Cerrito Creeks and on Albany Hill
- Planted over 250 street trees in a diverse variety of species

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### Goals for FY 2021-22 and FY 2022-23

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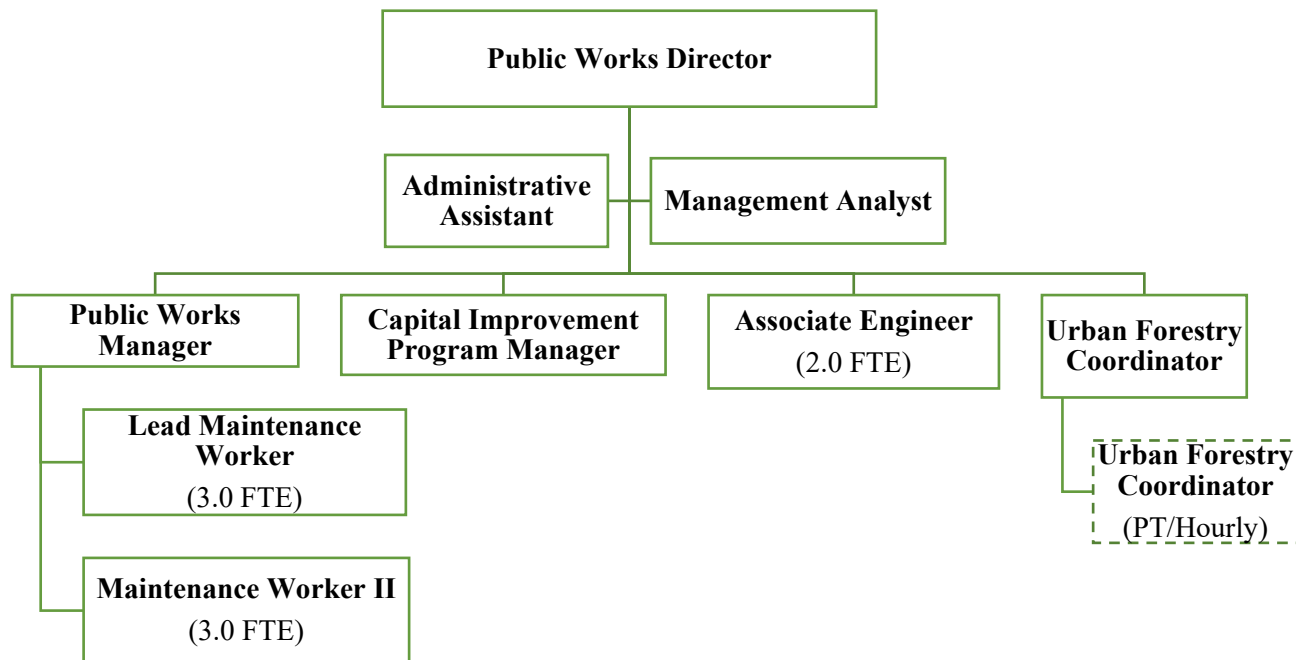
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| 1.  | Implement pedestrian safety improvements at the Marin/Masonic and Solano/Masonic intersections                              | FY 2021-22 |
| 2.  | Continue to fine-tune prioritization criteria for Sidewalk Repair Program and implement future phases                       | FY 2021-22 |
| 3.  | Diversify and increase landscape maintenance contracts  | FY 2021-22 |
| 4.  | Implement new software to improve internal processes for maintenance programs   | FY 2021-22 |
| 5.  | Develop program for compliance with State SB1383  | FY 2022-23 |
| 6.  | Further develop plans for mitigation of erosion on the Albany Bulb with Alameda County Environmental Health and Cal Recycle | FY 2022-23 |
| 7.  | Maintain current compliance with the USEPA Consent Decree for sewer rehabilitation work                                     | Continuous |
| 8.  | Continue to evaluate City infrastructure and develop projects in support of Active and Zero Emission Transportation methods | Continuous |
| 9.  | Continue to maintain compliance with local, state, and federal stormwater and water quality regulations                     | Continuous |
| 10. | Continue to design and implement annual street rehabilitation projects in service of increasing Citywide PCI                | Continuous |
| 11. | Perform wildland fire risk assessment and associated maintenance  | Continuous |

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### Notes to the Budget

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In addition to operating expense reclassifications mentioned in Section 1.1 of the budget package, staff are recommending the reclassification of 2.0 FTE Maintenance Worker II positions to 2.0 FTE Lead Maintenance Worker.



## CORE SERVICES

- Planning and implementation of the City's Capital Improvement Program, including rehabilitation to aging City infrastructure (streets, sewers, storm drains, and sidewalks) and transportation improvements, as well as park and building renovations.
- Citywide maintenance of the City's sewer system, storm drain system, streets, parks, public right-of way, and public buildings.
- Clearing clogged city sewer lines, cleaning storm drains, repainting crosswalks and street curbs, installing or replacing street signage, painting/repairing building interiors, collecting trash in park areas, graffiti removal, etc.
- Management of citywide landscaping along the Ohlone Greenway and street medians, janitorial services for City facilities, and citywide street sweeping.
- Implementation of the City's sewer program in compliance with the 2009 US EPA Consent Decree, and the City's stormwater program in compliance with the City's National Pollutant Discharge Elimination System Permit (NPDES Permit)

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>20 - PW - Combined GF, Sewer, Stormdrain</b>	<b>(1,990,836)</b>	<b>(1,987,048)</b>	<b>637,796</b>	<b>(1,622,171)</b>	<b>1,753,821</b>	<b>1,116,025</b>	<b>0</b>	<b>1,740,569</b>
EXPENSES	2,232,542	2,318,348	4,461,744	2,912,991	6,010,526	1,548,782	34.71%	5,997,274
REVENUES	4,223,378	4,305,396	3,823,948	4,535,163	4,256,705	432,757	11.32%	4,256,705
0001 - General Fund	36,394	8,068	0	8,714	5,000	5,000		5,000
1601 - SR-STORM DRAINAGE / NPDES	458,876	455,070	400,123	410,531	453,550	53,427	13.35%	453,550
4001 - ENT-SEWER OPERATIONS	3,728,108	3,842,257	3,423,825	4,115,918	3,798,155	374,330	10.93%	3,798,155
<b>0001 - General Fund</b>	<b>1,097,008</b>	<b>1,014,116</b>	<b>1,541,791</b>	<b>1,056,286</b>	<b>1,669,719</b>	<b>127,928</b>	<b>8.30%</b>	<b>1,691,779</b>
Expenses	1,133,402	1,022,185	3,357,019	2,153,642	3,049,305	(307,714)	-9.17%	3,075,512
Revenues	36,394	8,068	0	8,714	5,000	5,000		5,000
Transfers in from Other Funds	0	0	1,815,228	1,088,643	1,374,586	(440,642)	-24.27%	1,378,733
<b>211 - PUBLIC WORKS/ADMINISTRATION</b>	<b>326,638</b>	<b>338,073</b>	<b>460,495</b>	<b>428,477</b>	<b>484,573</b>	<b>24,078</b>	<b>5.23%</b>	<b>487,221</b>
EXPENSES	339,803	346,141	460,495	437,190	489,573	29,078	6.31%	492,221
Salaries and Wages	125,439	129,544	68,584	83,173	70,030	1,446	2.11%	72,131
Benefits	36,185	28,184	18,111	19,139	18,243	132	0.73%	18,790
Insurance	18,616	12,683	7,147	7,977	7,908	761	10.65%	8,145
Retirement	8,163	6,077	6,279	5,772	4,978	(1,301)	-20.72%	5,127
Taxes	9,406	9,424	4,685	5,390	5,357	672	14.35%	5,518
Other Expenses	178,179	188,413	373,800	334,878	401,300	27,500	7.36%	401,300
Dues, Memberships, Publications, and Trainings	26,343	21,313	55,000	19,008	57,500	2,500	4.55%	57,500
Administrative and Office Expenses	7,669	9,709	14,600	5,152	29,600	15,000	102.74%	29,600
Supplies	0	140	0	0	0	0		0
Professional Services	4,873	16,785	10,000	67,881	20,000	10,000	100.00%	20,000
Rental Expense	117,505	118,094	260,000	220,738	260,000	0	0.00%	260,000
Utilities	21,589	22,230	34,000	21,967	34,000	0	0.00%	34,000
Misc Expenses	200	142	200	132	200	0	0.00%	200
REVENUES	13,164	8,068	0	8,714	5,000	5,000		5,000
Current Service Charges	13,164	5,053	0	8,714	5,000	5,000		5,000
Other Revenue	0	3,015	0	0	0	0		0
Transfers In	0	0	0	0	0	0		0



	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>2121 - PW / MAINT / BLDG &amp; FACILITIES</b>	<b>489,756</b>	<b>467,956</b>	<b>615,097</b>	<b>365,396</b>	<b>667,233</b>	<b>52,136</b>	<b>8.48%</b>	<b>672,380</b>
<b>EXPENSES</b>	<b>489,756</b>	<b>467,956</b>	<b>615,097</b>	<b>365,396</b>	<b>667,233</b>	<b>52,136</b>	<b>8.48%</b>	<b>672,380</b>
Salaries and Wages	102,962	79,108	124,877	82,923	155,275	30,398	24.34%	158,973
Benefits	41,260	27,555	46,555	27,977	48,293	1,738	3.73%	49,742
Insurance	26,048	16,647	24,291	15,328	24,291	0	0.00%	25,020
Retirement	7,489	5,040	10,517	6,743	12,124	1,607	15.28%	12,487
Taxes	7,723	5,867	11,747	5,907	11,879	132	1.12%	12,235
Other Expenses	345,534	361,294	443,665	254,496	463,665	20,000	4.51%	463,665
Dues, Memberships, Publications, and Trainings	0	51	0	0	0	0		0
Administrative and Office Expenses	2,376	31	1,000	979	1,000	0	0.00%	1,000
Supplies	47,865	48,616	75,750	29,933	75,750	0	0.00%	75,750
Professional Services	261,527	270,098	328,340	208,788	348,340	20,000	6.09%	348,340
Rental Expense	2,237	0	4,000	369	4,000	0	0.00%	4,000
Utilities	2,542	30,537	5,000	4,072	5,000	0	0.00%	5,000
Equipment	19,846	0	15,000	0	15,000	0	0.00%	15,000
Vehicle/Equipment Maintenance	9,142	11,960	14,575	10,354	14,575	0	0.00%	14,575
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
Other Revenue	0	0	0	0	0	0		0
<b>2122 - PW / MAINT / PARKS</b>	<b>276,633</b>	<b>188,454</b>	<b>286,278</b>	<b>150,332</b>	<b>323,637</b>	<b>37,359</b>	<b>13.05%</b>	<b>329,330</b>
<b>EXPENSES</b>	<b>299,863</b>	<b>188,454</b>	<b>672,410</b>	<b>353,100</b>	<b>709,769</b>	<b>37,359</b>	<b>5.56%</b>	<b>715,462</b>
Salaries and Wages	57,749	60,305	145,470	97,779	141,055	(4,415)	-3.03%	145,287
Benefits	21,679	23,766	48,940	33,488	48,714	(226)	-0.46%	50,176
Insurance	12,697	15,031	25,578	17,614	25,578	0	0.00%	26,345
Retirement	4,680	4,326	12,632	8,856	12,346	(286)	-2.27%	12,716
Taxes	4,302	4,410	10,730	7,018	10,791	61	0.57%	11,114
Other Expenses	220,435	104,382	478,000	221,834	520,000	42,000	8.79%	520,000
Dues, Memberships, Publications, and Trainings	0	0	57,000	40,008	57,000	0	0.00%	57,000
Administrative and Office Expenses	33,014	29,751	0	0	0	0		0
Supplies	76,600	16,906	40,000	12,642	70,000	30,000	75.00%	70,000
Professional Services	79,200	30,254	320,000	125,666	320,000	0	0.00%	320,000
Rental Expense	7,842	755	3,000	1,292	15,000	12,000	400.00%	15,000
Utilities	15,132	13,865	42,000	33,188	42,000	0	0.00%	42,000
Vehicle/Equipment Maintenance	8,646	12,851	16,000	9,038	16,000	0	0.00%	16,000
<b>REVENUES</b>	<b>23,230</b>	<b>0</b>	<b>386,132</b>	<b>202,768</b>	<b>386,132</b>	<b>0</b>	<b>0.00%</b>	<b>386,132</b>
Other Revenue	23,230	0	0	0	0	0		0
Transfers In	0	0	386,132	202,768	386,132	0	0.00%	386,132
LLAD 1988-1	0	0	265,132	139,228	265,132	0	0.00%	265,132
Measure R - Playfields	0	0	25,000	13,128	25,000	0	0.00%	25,000
Measure M - Parks and Open Space	0	0	96,000	50,412	96,000	0	0.00%	96,000
	0	0		0				

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>2124 - PW / MAINT / PUBLIC RIGHT OF WAY</b>	<b>3,478</b>	<b>17,383</b>	<b>179,921</b>	<b>112,081</b>	<b>194,276</b>	<b>14,355</b>	<b>7.98%</b>	<b>202,848</b>
<b>EXPENSES</b>	<b>3,478</b>	<b>17,383</b>	<b>720,136</b>	<b>448,605</b>	<b>734,491</b>	<b>14,355</b>	<b>1.99%</b>	<b>743,063</b>
Salaries and Wages	0	886	220,692	158,399	216,185	(4,507)	-2.04%	222,671
Benefits	0	281	70,694	48,640	69,556	(1,138)	-1.61%	71,642
Insurance	0	154	36,536	24,840	36,536	0	0.00%	37,632
Retirement	0	60	17,704	12,224	16,481	(1,223)	-6.91%	16,976
Taxes	0	67	16,454	11,576	16,538	84	0.51%	17,034
Other Expenses	3,478	16,216	428,750	241,566	448,750	20,000	4.66%	448,750
Dues, Memberships, Publications, and Trainings	0	0	3,000	1,500	3,000	0	0.00%	3,000
Supplies	0	1,333	43,000	20,359	43,000	0	0.00%	43,000
Professional Services	0	11,780	198,000	100,959	218,000	20,000	10.10%	218,000
Utilities	0	0	145,750	103,417	145,750	0	0.00%	145,750
Vehicle/Equipment Maintenance	3,478	3,103	15,000	4,119	15,000	0	0.00%	15,000
Debt Service	0	0	24,000	11,211	24,000	0	0.00%	24,000
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>540,215</b>	<b>336,524</b>	<b>540,215</b>	<b>0</b>	<b>0.00%</b>	<b>540,215</b>
Other Revenue	0	0	0	0	0	0		0
Transfers In	0	0	540,215	336,524	540,215	0	0.00%	540,215
Measure F Street & Storm Drain	0	0	121,215	75,510	121,215	0	0.00%	121,215
HUTA Gas Tax	0	0	394,000	245,440	394,000	0	0.00%	394,000
LLAD 1988-1	0	0	25,000	15,574	25,000	0	0.00%	25,000
<b>2125 - PW / MAINT / STREET TREES</b>	<b>502</b>	<b>2,250</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>		<b>(0)</b>
<b>EXPENSES</b>	<b>502</b>	<b>2,250</b>	<b>275,868</b>	<b>217,511</b>	<b>288,239</b>	<b>12,371</b>	<b>4.48%</b>	<b>292,386</b>
Salaries and Wages	0	1,000	97,309	95,104	100,098	2,789	2.87%	103,101
Benefits	0	168	28,559	27,166	38,140	9,581	33.55%	39,285
Insurance	0	61	10,611	11,222	20,397	9,786	92.22%	21,009
Retirement	0	51	10,744	9,334	10,086	(658)	-6.12%	10,389
Taxes	0	56	7,204	6,610	7,658	454	6.30%	7,887
Other Expenses	502	1,081	150,000	95,242	150,000	0	0.00%	150,000
Dues, Memberships, Publications, and Trainings	265	617	500	82	500	0	0.00%	500
Administrative and Office Expenses	0	0	0	0	0	0		0
Supplies	237	464	2,500	186	2,500	0	0.00%	2,500
Professional Services	0	0	147,000	94,974	147,000	0	0.00%	147,000
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>275,868</b>	<b>217,511</b>	<b>288,239</b>	<b>12,371</b>	<b>4.48%</b>	<b>292,386</b>
Other Revenue	0	0	0	0	0	0		0
Transfers In	0	0	275,868	217,511	288,239	12,371	4.48%	292,386
LLAD 1988-1	0	0	75,868	59,819	88,239	12,371	16.31%	92,386
Measure M - Parks and Open Space	0	0	200,000	157,692	200,000	0	0.00%	200,000

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<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>160,000</b>	<b>48,366</b>	<b>160,000</b>	<b>0</b>	<b>0.00%</b>		<b>160,000</b>
<b>Other Expenses</b>	<b>0</b>	<b>160,000</b>	<b>48,366</b>	<b>160,000</b>	<b>0</b>	<b>0.00%</b>		<b>160,000</b>
Administrative and Office Expenses	0	10,000	9,188	10,000	0	0.00%		10,000
Supplies	0	5,000	3,457	5,000	0	0.00%		5,000
Professional Services	0	145,000	35,721	145,000	0	0.00%		145,000
<b>REVENUES</b>	<b>0</b>	<b>160,000</b>	<b>48,366</b>	<b>160,000</b>	<b>0</b>	<b>0.00%</b>		<b>160,000</b>
Transfers In	0	160,000	48,366	160,000	0	0.00%		160,000
Measure R - Creeks	0	50,000	15,115	50,000	0	0.00%		50,000
Measure R - Open Space	0	100,000	30,229	100,000	0	0.00%		100,000
Measure M - Parks and Open Space	0	10,000	3,023	10,000	0	0.00%		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>453,013</b>	<b>283,474</b>	<b>0</b>	<b>(453,013)</b>	<b>-100.00%</b>		<b>0</b>
<b>Salaries and Wages</b>	<b>0</b>	<b>343,366</b>	<b>217,655</b>	<b>0</b>	<b>(343,366)</b>	<b>-100.00%</b>		<b>0</b>
<b>Benefits</b>	<b>0</b>	<b>109,647</b>	<b>65,819</b>	<b>0</b>	<b>(109,647)</b>	<b>-100.00%</b>		<b>0</b>
<b>REVENUES</b>	<b>0</b>	<b>453,013</b>	<b>283,474</b>	<b>0</b>	<b>(453,013)</b>	<b>-100.00%</b>		<b>0</b>
Transfers In	0	453,013	283,474	0	0	0.00%		0
Measure F Street & Storm Drain		121,220	75,854			0.00%		0
NPDES Storm Drain Fee		331,793	207,620			0.00%		0
<b>1601 - SR-STORM DRAINAGE / NPDES - Deficit (Surplus)</b>	<b>757</b>	<b>70,287</b>	<b>300,865</b>	<b>(182,611)</b>	<b>233,458</b>	<b>(67,407)</b>	<b>-22.40%</b>	<b>186,800</b>
<b>Expenses</b>	<b>459,634</b>	<b>525,357</b>	<b>369,195</b>	<b>227,920</b>	<b>808,228</b>	<b>439,033</b>	<b>118.92%</b>	<b>761,570</b>
<b>Transfers Out (Expense)</b>	<b>0</b>	<b>0</b>	<b>331,793</b>	<b>0</b>	<b>0</b>	<b>(331,793)</b>	<b>-100.00%</b>	<b>0</b>
<b>Revenues</b>	<b>458,876</b>	<b>455,070</b>	<b>400,123</b>	<b>410,531</b>	<b>453,550</b>	<b>53,427</b>	<b>13.35%</b>	<b>453,550</b>
<b>Transfers In (Revenue)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,220</b>	<b>121,220</b>		<b>121,220</b>
<b>211 - PUBLIC WORKS/ADMINISTRATION</b>	<b>159,466</b>	<b>158,470</b>	<b>158,600</b>	<b>3,956</b>	<b>45,000</b>	<b>(113,600)</b>	<b>-71.63%</b>	<b>45,000</b>
<b>EXPENSES</b>	<b>159,466</b>	<b>158,470</b>	<b>158,600</b>	<b>3,956</b>	<b>45,000</b>	<b>(113,600)</b>	<b>-71.63%</b>	<b>45,000</b>
<b>Salaries and Wages</b>	<b>18,128</b>	<b>18,921</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Benefits</b>	<b>5,929</b>	<b>6,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
Insurance	3,313	3,257	0	0	0	0		0
Retirement	1,221	1,310	0	0	0	0		0
Taxes	1,394	1,441	0	0	0	0		0
<b>Other Expenses</b>	<b>135,410</b>	<b>133,542</b>	<b>158,600</b>	<b>3,956</b>	<b>45,000</b>	<b>(113,600)</b>	<b>-71.63%</b>	<b>45,000</b>
Administrative and Office Expenses	4,877	0	5,000	0	5,000	0	0.00%	5,000
Professional Services	4,299	6,771	6,000	3,956	6,000	0	0.00%	6,000
Rental Expense	117,505	117,195	130,000	0	0	0	0.00%	0
Utilities	8,728	9,576	17,600	0	34,000	34,000	193.18%	34,000

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>215 - PUBLIC WORKS/STORM DRAIN</b>	<b>(158,709)</b>	<b>(88,183)</b>	<b>142,265</b>	<b>(186,567)</b>	<b>188,458</b>	<b>46,193</b>	<b>32.47%</b>	<b>141,800</b>
<b>EXPENSES</b>	<b>300,168</b>	<b>366,886</b>	<b>542,388</b>	<b>223,964</b>	<b>763,228</b>	<b>220,840</b>	<b>40.72%</b>	<b>716,570</b>
Salaries and Wages	90,747	89,053	0	4,413	336,840	336,840		346,945
Benefits	28,619	27,314	0	1,451	107,888	107,888		111,125
Insurance	16,317	14,814	0	738	58,009	58,009		59,749
Retirement	5,806	6,303	0	380	24,111	24,111		24,834
Taxes	6,497	6,197	0	334	25,768	25,768		26,541
					1,856			
<b>Other Expenses</b>	<b>180,801</b>	<b>250,520</b>	<b>542,388</b>	<b>218,099</b>	<b>318,500</b>	<b>(223,888)</b>	<b>-41.28%</b>	<b>258,500</b>
Dues, Memberships, Publications, and Trainings			2,575					
Administrative and Office Expenses	65,406	86,199	61,950	69,471	60,000	0	0.00%	0
Advertising & Promotions	8,702	2,790	0	5,347	14,000	14,000	0	14,000
Professional Services	97,730	145,209	125,470	134,178	213,900	88,430	70.48%	213,900
Supplies	0	2,155		2,603	4,300	4,300		4,300
Rental Expense	0	0	0	0	0	0		0
Utilities	4,859	4,920		3,859	6,300	6,300		6,300
Vehicle/Equipment Maintenance	4,104	9,247	20,600	2,642	20,000	20,000	97.09%	20,000
Transfers Out			331,793		0	(331,793)		0
<b>REVENUES</b>	<b>458,876</b>	<b>455,070</b>	<b>400,123</b>	<b>410,531</b>	<b>574,770</b>	<b>174,647</b>	<b>43.65%</b>	<b>574,770</b>
Storm Drain Service Charges	458,876	455,070	400,123	410,531	453,550	53,427	13.35%	453,550
Transfers In - Storm Drain		0	0	0	121,220	121,220		121,220
Measure F Street & Storm Drain			0	0	121,220	121,220		121,220
<b>4001 - ENT-SEWER OPERATIONS - Deficit (Surplus)</b>	<b>(3,088,602)</b>	<b>(3,071,451)</b>	<b>(2,164,507)</b>	<b>(3,584,489)</b>	<b>(1,048,061)</b>	<b>1,116,446</b>	<b>-51.58%</b>	<b>(1,042,963)</b>
<b>Expenses</b>	<b>639,506</b>	<b>770,807</b>	<b>735,530</b>	<b>531,429</b>	<b>2,152,994</b>	<b>1,417,464</b>	<b>192.71%</b>	<b>2,160,192</b>
<b>Transfers Out (Expense)</b>	<b>0</b>	<b>0</b>	<b>523,788</b>	<b>0</b>	<b>597,100</b>	<b>73,312</b>	<b>14.00%</b>	<b>595,000</b>
<b>Revenues</b>	<b>3,728,108</b>	<b>3,842,257</b>	<b>3,423,825</b>	<b>4,115,918</b>	<b>3,798,155</b>	<b>374,330</b>	<b>10.93%</b>	<b>3,798,155</b>
<b>211 - PUBLIC WORKS/ADMINISTRATION</b>	<b>27,289</b>	<b>55,946</b>	<b>238,750</b>	<b>186,428</b>	<b>399,064</b>	<b>160,314</b>	<b>67.15%</b>	<b>396,161</b>
<b>EXPENSES</b>	<b>27,289</b>	<b>55,946</b>	<b>238,750</b>	<b>186,428</b>	<b>399,064</b>	<b>160,314</b>	<b>67.15%</b>	<b>396,161</b>
Salaries and Wages	3,607	0	0	0	82,755	82,755		85,238
Benefits	1,662	0	0	0	90,309	89,109		89,923
Insurance	1,158	0	0	0	70,215	70,215		72,321
Retirement	244	0	0	0	12,563	12,563		11,081
Taxes	261	0	0	0	7,531	6,331		6,521
<b>Other Expenses</b>	<b>22,020</b>	<b>55,946</b>	<b>238,750</b>	<b>186,428</b>	<b>226,000</b>	<b>(12,750)</b>	<b>-5.34%</b>	<b>221,000</b>
Dues, Memberships, Publications, and Trainings	1,194	1,194	25,750	0	13,000	(12,750)		8,000
Administrative and Office Expenses	4,877	0	65,000	69,180	65,000	0	0.00%	65,000
Professional Services	2,865	4,514	4,000	2,638	4,000	0	0.00%	4,000
Rental Expense	1,827	37,761	130,000	107,429	130,000	0	0.00%	130,000
Utilities	11,256	12,478	14,000	7,182	14,000	0	0.00%	14,000

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>213 - PUBLIC WORKS/SEWER</b>	<b>(3,115,890)</b>	<b>(3,127,397)</b>	<b>(2,403,257)</b>	<b>(3,770,917)</b>	<b>(2,044,225)</b>	<b>359,032</b>	<b>-14.94%</b>	<b>(2,034,123)</b>
<b>EXPENSES</b>	<b>612,217</b>	<b>714,861</b>	<b>1,020,568</b>	<b>345,001</b>	<b>1,753,930</b>	<b>733,362</b>	<b>71.86%</b>	<b>1,764,032</b>
Salaries and Wages	309,182	283,011	0	109,520	350,865	350,865		361,391
Benefits	108,893	89,856	0	37,507	99,065	99,065		100,741
Insurance	62,999	47,623	0	20,020	42,442	42,442		43,716
Retirement	23,456	21,979	0	9,497	29,781	29,781		29,379
Taxes	22,439	20,254	0	7,991	26,841	26,841		27,646
Other Expenses	194,142	341,993	1,020,568	197,974	1,304,000	283,432	27.77%	1,301,900
Dues, Memberships, Publications, and Trainings	1,194	2,336	20,750	566	42,000			42,000
Administrative and Office Expenses	68,378	72,614	14,825	14,601	20,000	5,175	34.91%	20,000
Advertising & Promotions	0	0	0	0	0	0	0	0
Professional Services	37,556	131,540	204,320	124,463	343,000	138,680	67.87%	343,000
Supplies	9,794	6,454	51,500	878	50,000	50,000	97.09%	50,000
Rental Expense	693	38	51,500	0	25,000	25,000	48.54%	25,000
Utilities	4,502	4,059	4,535	7,275	8,900	4,900	108.05%	8,900
Vehicle/Equipment Maintenance	6,133	10,197	20,600	2,842	68,000	68,000	330.10%	68,000
NonCapital Sewer Improvements	65,892	114,755	128,750	47,350	150,000	21,250	16.50%	150,000
Transfer Out	0	0	523,788	0	597,100	73,312	14.00%	595,000
<b>REVENUES</b>	<b>3,728,108</b>	<b>3,842,257</b>	<b>3,423,825</b>	<b>4,115,918</b>	<b>3,798,155</b>	<b>374,330</b>	<b>10.93%</b>	<b>3,798,155</b>
Sewer Service Charges	3,728,108	3,842,257	3,423,825	4,115,918	3,798,155	374,330	10.93%	3,798,155

# 3.3.9 RECREATION & COMMUNITY SERVICES



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## RECREATION & COMMUNITY SERVICES DEPARTMENT

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The Recreation & Community Services Department provides a vast array of recreational opportunities, direct community services and programs, and events for all age groups and works to meet the goals set forth in the Parks, Recreation and Open Space Master Plan that was adopted in 2004 and will be updated in 2021, the updated Albany Hill Creekside Master Plan adopted in 2012, the Public Arts Master Plan revised in 2016 and the City's General Plan adopted in 2016. The Department manages the registration for programs, classes and activities, facility and field rentals, distribution of public information/marketing and promotional materials and social media outlets, and production of the Recreation Activity Guide (3x/year).

The Department manages six buildings and six parks including: Albany Community Center, Albany Senior Center, Senior Annex, Ocean View and Memorial Park buildings, Preschool Facility at 850 Masonic, Ocean View Park, Memorial Park, Jewel's Terrace Park, Peggy Thompson Pierce Street Park, Dartmouth Street Tot lot, Ohlone Greenway, and Albany Hill. City parks contain eight tennis courts, two athletic fields, and nine picnic areas. The Department coordinates with Public Works on the maintenance, safety and repair, including Capital Improvements of all facilities and parks, and seeks opportunities to enhance parks and open space. The Department also implements the Joint Use Agreement with the Albany Unified School District, and provides staff support to the City's Parks, Recreation and Open Space Commission and Arts Committee.

### ***RECREATION DIVISION***

The Recreation Division administers a diverse line-up of year-round classes and camps, including Adult Sports programming, to provide interesting, inclusive, educational and fun programs for youth, teens, and adults that keep up with community trends and interests.

The Recreation Division also plans and implements events, often in collaboration with local businesses and community organizations. The Division provides staff support to the City's Arts Committee and programs included in the Public Art Master Plan such as the Albany Community Center Foyer Art Gallery, Haiku, Sculpture Loan, Poet Laureate, mural program and implements programs and projects approved in the Public Arts Project Plan (PAPP).

The Division also administers the AV Apprentice and Albany Tool Pool programs and provides opportunities for high school students to volunteer in support programs offered. The division recently created the Park Steward program in response to an increase in park usage during COVID-19 and to assist in general maintenance at Albany parks and open spaces.

## **Youth Services**

Youth Services programs aim to create meaningful learning opportunities for children during “out-of-school” time programs.

“Friendship Club”, the City’s after-school program is a non-licensed entity located at Ocean View Park providing an enriching environment for children after release from school serving children six to twelve years of age (1<sup>st</sup>-5<sup>th</sup> grade) and operates during the school year (September-mid-June). The program aims to provide children with hands-on, inquiry-based curriculum, as well as providing a nurturing and safe environment for children to play, make friends, take risks and tackle some of their homework. During the summer, Mid-Winter and Spring Breaks, Friendship Club offers week long camps. During the pandemic Friendship Club successfully offered safe and engaging summer and afterschool programming while adhering to State and County Public Health guidelines.

## ***COMMUNITY SERVICES DIVISION***

Community Services provides direct services and enrichment to the community with a particular focus on seniors and most vulnerable residents.

### **Senior Services**

Senior Services provide a welcoming environment and offer programs and services to help older adults in the community stay healthy and active by contributing to their physical, emotional, and social wellbeing. Programs are designed to help the senior community stay engaged by providing them with physical exercise, opportunities to socialize, learn, travel, entertainment, information and assistance. In response to the pandemic services shifted to providing essential services by delivering meals, grocery bags, and essential items to seniors in their homes and offering virtual programs via Zoom. Senior Services manages the Albany Senior Center & Annex, Albany’s Paratransit Program and food service programs.

The City receives funding assistance from the Friends of Albany Seniors. Funding from Measures B and BB helps to provide transportation for recreational and walking trips, weekly shopping trips and offers a subsidy on taxi and TNC rides. In partnership with the City of Berkeley’s Aging Division, Older Americans Act funding is used to provide the Meals on Wheels and congregate meals program. Other services include the Mercy Brown Bag program, free AARP tax filing assistance, Health Insurance Counseling and podiatry.

Senior Services also hosts several special events such as the Senior Resource Expo, Senior Open House, monthly birthday events and a series of events for Older Americans Month (May). The Department also seeks to enhance Senior Services and further expand health information and services provided at the Senior Center and the increased demand for information and referral on aging issues for both older adults and their family caregivers.



## Neighborhood Services

Neighborhood Services coordinates and implements strategic outreach and community engagement efforts to assist community members navigate City and community services. Building upon existing, and creating new partnerships between the City and individuals, neighborhood groups, community organizations, and other public agencies, Neighborhood Services brings together knowledge, skills, and resources to support and foster a resilient and engaged community.

Neighborhood Services works in coordination with several City Departments to further outreach and engagement to the community, with particular focus on public safety, including Fire and Police Department programs, as well as human services programs. Neighborhood Services is responsible for the implementation and evaluation of the Albany CARES program and associated outreach strategies to connect with households in need including but not limited to seniors and any resident at risk of or already experiencing homelessness. Neighborhood Services oversees a contract with Berkeley Food & Housing Project for the provision of services for Albany Project HOPE, that includes outreach, engagement, housing navigation and prevention services for people experiencing homelessness or at risk of becoming homeless. Neighborhood Services also collaborates with the Fire Department to further the City's Access Functional Needs (AFN) program to address the needs of residents who may be homebound during an emergency. In addition, Neighborhood Services facilitates Neighborhood Safety and Neighborhood Preparedness meetings and trainings in coordination with the City's Fire and Police Departments and provides support to the City's Block Captain Program in coordination with other Departments.

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### Significant Accomplishments FY 2019-20 and FY 2020-21

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- Shifted to providing essential services by delivering meals, grocery bags, and essential items to seniors in their homes, serving 10,5301 seniors and delivering 13,104 meals and 659 bags of groceries and 280 essential items in calendar year 2020
- Shifted to providing over 100 virtual programs to help seniors sheltering in place stay connected to one another by engaging them in programs in the areas of education, enrichment, health, creative arts and most importantly socialization through using the Zoom Virtual Platform
- Created the Park Steward program in response to an increase in park usage during COVID-19 and to assist in general maintenance at Albany parks and open spaces
- Provided services to 323 individuals and worked in partnership with Berkeley Food & Housing Project to provide temporary shelter to 28 individuals experiencing homelessness
- Successfully offered safe and engaging summer and afterschool programming, ensuring the welfare of 79 children while adhering to State and County Health guidelines

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### Goals for FY 2021-22 and FY 2022-23

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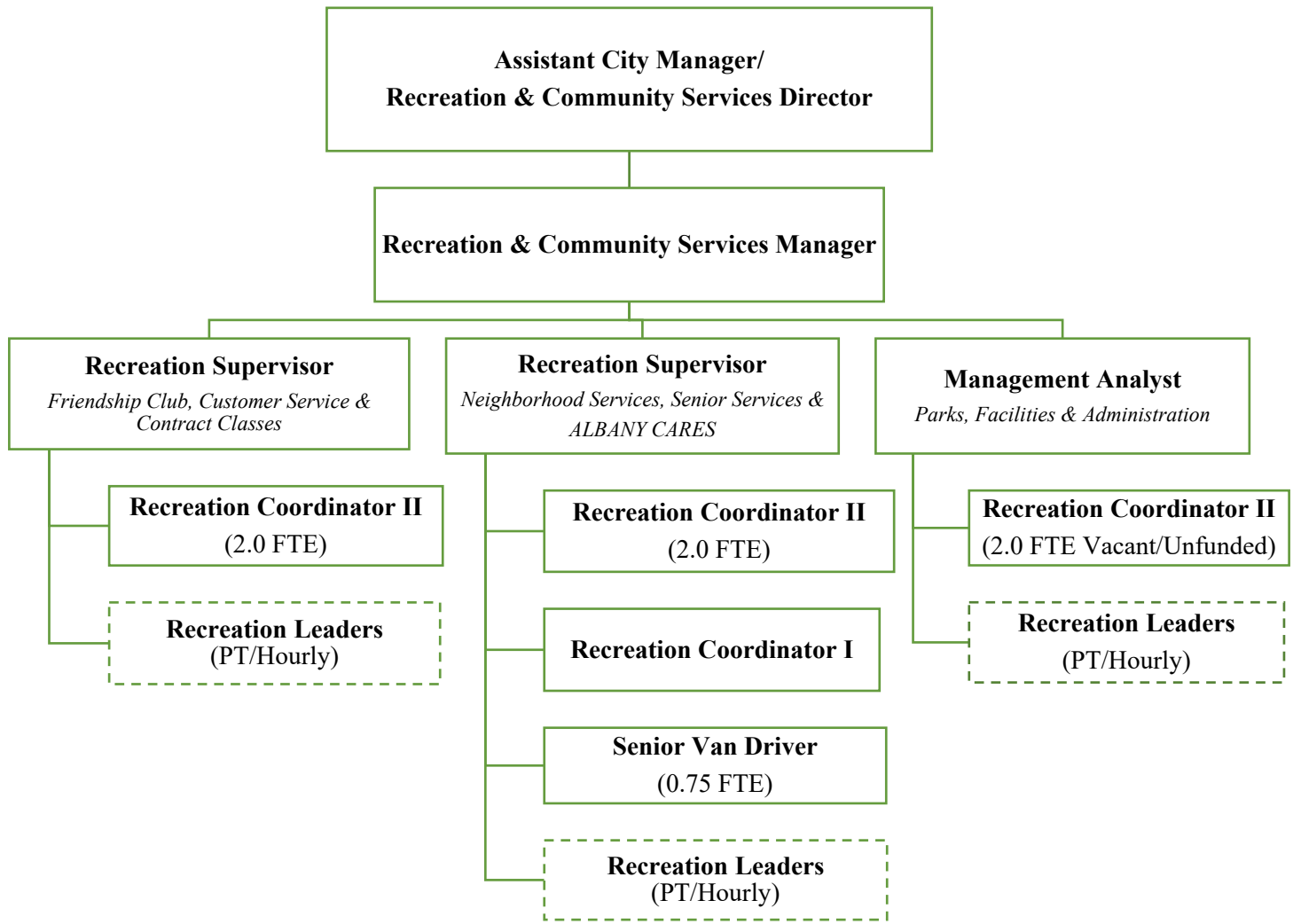
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| 1. Complete update to the Parks, Recreation and Open Space Master Plan   | FY 2021-22 |
| 2. Resume offering Neighborhood Safety and Preparedness meetings and trainings in partnership with AFD and APD                                       | FY 2021-22 |
| 3. Reopen all recreation facilities safely in accordance with County and State guidelines to provide a wide array of in-person services and programs | FY 2021-22 |
| 4. Organize and implement in-person special events to support Citywide programs and initiatives  | FY 2022-23 |
| 5. Distribute program information through social media outlets, website, and production of the Recreation Activity Guide.                            | Continuous |
| 6. Conduct extensive outreach for the Albany CARES and Albany Project HOPE programs.   | Continuous |
| 7. Implement and promote art programs such as sculpture loan, community center foyer art gallery and projects approved in Public Art Projects Plan.  | Continuous |

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### Notes to the Budget

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As mentioned in Section 3.3.2, City Manager/Administration, Neighborhood Services was moved from City Manager/Administration to Recreation & Community Services due to the overlap of certain staff between the Albany CARES program and the Senior Center. Staff are recommending the following staffing changes to streamline Recreation operations: Reclassification of 1.0 FTE Recreation & Community Services Manager to 1.0 FTE Management Analyst; Fund 1.0 FTE Recreation Coordinator (Albany CARES); Continue to unfund 2.0 FTE Recreation Coordinator II.



## CORE SERVICES

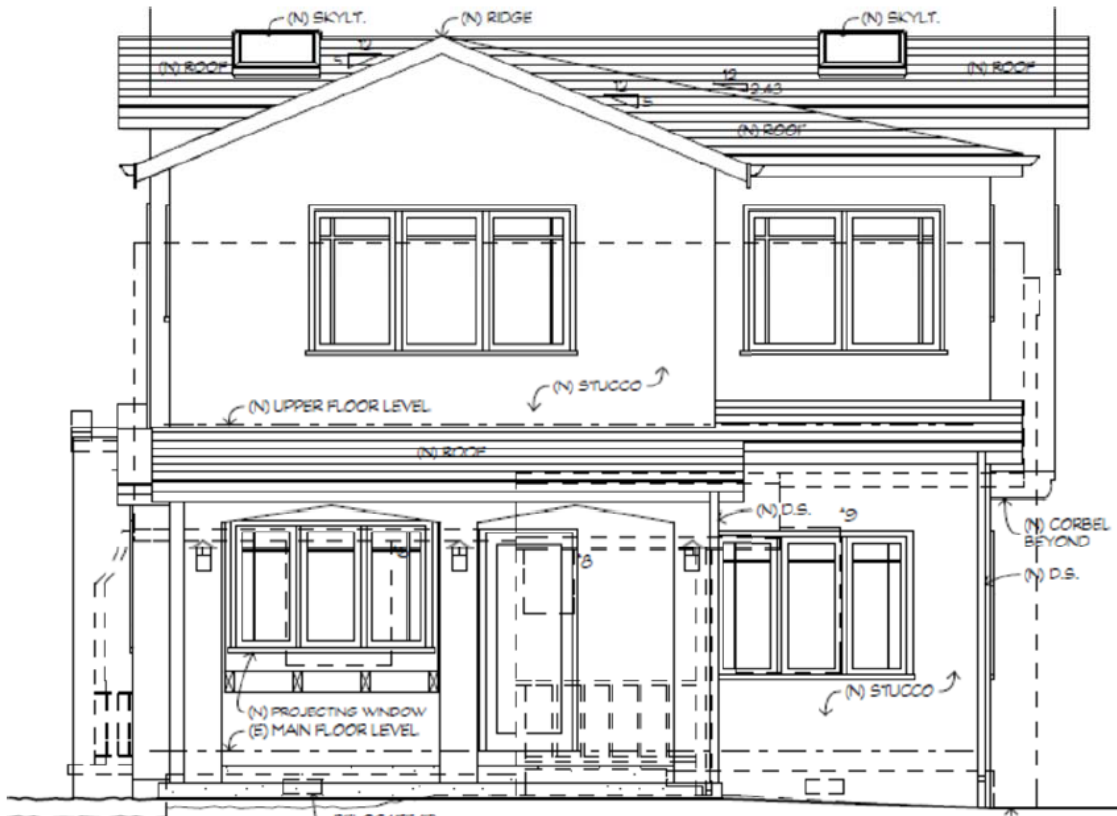
- Administration and registration of programs, classes and camps for youth, teens, and adults
- Administration of facility, field and picnic rentals
- Implementation of Park Steward program
- Planning, implementation and Coordination of Citywide Special Events
- Administration of Albany Senior Center activities, services and special events
- Administration of Paratransit program including taxi subsidies, transportation for senior recreational and walking trips, and weekly shopping trip
- Administration of Meals on Wheels and congregate meals programs
- Administration of the Albany CARES program
- Administration of the Albany Project HOPE program
- Administration of outreach and engagement to the community, with focus on public safety and human services programs
- Distribution of programming information on social media outlets, website and production of the Recreation Activity Guide
- Management of Joint Use Agreements for City Parks & Facilities
- Staff support to the Parks, Recreation and Open Space Commission and Arts Committee

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>22 - RECREATION</b>	<b>1,419,793</b>	<b>1,433,837</b>	<b>1,275,031</b>	<b>1,126,825</b>	<b>1,486,653</b>	<b>211,622</b>	<b>40.07%</b>	<b>1,523,610</b>
<b>221 - REC &amp; COMMUNITY SVCS ADMIN DIV</b>	<b>394,241</b>	<b>392,911</b>	<b>236,827</b>	<b>348,305</b>	<b>331,713</b>	<b>94,886</b>	<b>40.07%</b>	<b>341,116</b>
<b>EXPENSES</b>	<b>410,371</b>	<b>405,474</b>	<b>371,507</b>	<b>360,455</b>	<b>349,393</b>	<b>(22,114)</b>	<b>-5.95%</b>	<b>358,796</b>
Salaries and Wages	238,362	244,795	191,165	236,929	187,895	(3,270)	-1.71%	195,632
Benefits	67,795	68,730	61,832	73,392	55,538	(6,294)	-10.18%	57,204
Insurance	28,696	28,863	25,605	30,195	20,723	(4,882)	-19.07%	21,345
Retirement	24,255	25,480	25,666	29,793	20,441	(5,225)	-20.36%	21,055
Taxes	14,844	14,388	10,561	13,403	14,374	3,813	36.10%	14,805
Other Expenses	104,215	91,949	118,510	50,135	105,960	(12,550)	-10.59%	105,960
Dues, Memberships, Publications, and Trainings	6,800	2,659	5,000	60	4,100	(900)	-18.00%	4,100
Administrative and Office Expenses	57,320	64,247	59,825	16,194	49,200	(34,450)	-57.58%	49,200
Advertising & Promotions	0	0	0	0	0	0		0
Supplies	1,104	61	500	8,082	3,500	3,000	600.00%	3,500
Professional Services	6,671	9,652	11,400	7,525	31,200	19,800	173.68%	31,200
Rental Expense	9,000	8,250	9,000	8,250	9,000	0	0.00%	9,000
Equipment	0	0	0	0	0	0		0
Utilities	23,320	7,080	8,960	10,024	8,960	0	0.00%	8,960
<b>REVENUES</b>	<b>16,130</b>	<b>12,562</b>	<b>134,680</b>	<b>12,150</b>	<b>17,680</b>	<b>(117,000)</b>	<b>-86.87%</b>	<b>17,680</b>
Current Service Charges	0	0	117,000	0	0	(117,000)	-100.00%	0
Other Revenue	16,130	12,562	17,680	12,150	17,680	0	0.00%	17,680
<b>222 - REC/RECREATION DIV</b>	<b>471,593</b>	<b>509,459</b>	<b>483,541</b>	<b>373,787</b>	<b>277,367</b>	<b>(206,174)</b>	<b>-42.64%</b>	<b>286,255</b>
<b>EXPENSES</b>	<b>1,057,155</b>	<b>905,780</b>	<b>689,541</b>	<b>512,988</b>	<b>480,667</b>	<b>(208,874)</b>	<b>-30.29%</b>	<b>489,555</b>
Salaries and Wages	418,276	398,592	369,966	317,450	250,590	(119,376)	-32.27%	256,128
Benefits	153,619	142,815	154,275	142,815	111,677	(42,598)	-27.61%	115,027
Insurance	91,840	92,900	99,086	92,900	75,729	(23,357)	-23.57%	78,001
Retirement	30,045	25,986	28,716	25,986	16,778	(11,938)	-41.57%	17,281
Taxes	31,734	23,928	26,473	23,928	19,170	(7,303)	-27.59%	19,745
Other Expenses	485,260	364,373	165,300	52,723	118,400	(46,900)	-28.37%	118,400
Dues, Memberships, Publications, and Trainings	0	0	0	0	0	0		0
Administrative and Office Expenses	18,552	6,687	2,000	3,169	4,500	2,500	125.00%	4,500
Advertising & Promotions	38,549	17,353	4,500	15	12,500	8,000	177.78%	12,500
Supplies	31,913	20,385	12,500	927	5,500	(7,000)	-56.00%	5,500
Professional Services	291,997	256,523	70,000	8,440	20,600	(49,400)	-70.57%	20,600
Rental Expense	25,540	7,107	1,000	0	0	(1,000)	-100.00%	0
Utilities	49,250	51,132	71,800	37,538	71,800	0	0.00%	71,800
Equipment	28,976	4,586	2,000	0	1,500	(500)	-25.00%	1,500
Vehicle/Equipment Maintenance	483	600	1,500	2,633	2,000	500	33.33%	2,000
<b>REVENUES</b>	<b>585,562</b>	<b>396,321</b>	<b>206,000</b>	<b>139,201</b>	<b>203,300</b>	<b>(2,700)</b>	<b>-1.31%</b>	<b>203,300</b>
Revenues from Other Agencies	0	0	0	0	0	0		0
Current Service Charges	570,095	394,121	206,000	139,201	188,300	(17,700)	-8.59%	188,300
Other Revenue	15,466	2,200	0	0	15,000	15,000		15,000

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>223 - NEIGHBORHOOD SERVICES</b>	<b>231,119</b>	<b>143,857</b>	<b>290,854</b>	<b>289,072</b>	<b>500,123</b>	<b>209,269</b>	<b>71.95%</b>	<b>506,697</b>
<b>EXPENSES</b>	<b>320,868</b>	<b>376,353</b>	<b>416,854</b>	<b>388,966</b>	<b>530,123</b>	<b>113,269</b>	<b>27.17%</b>	<b>536,697</b>
Salaries and Wages	140,134	184,294	181,860	166,738	190,970	9,110	5.01%	196,699
Benefits	44,859	49,364	50,894	50,687	28,153	(22,741)	-44.68%	28,998
Insurance	24,053	24,381	26,169	24,588	0	(26,169)	-100.00%	0
Retirement	10,123	10,907	14,966	13,418	13,544	(1,422)	-9.50%	13,950
Taxes	10,683	14,076	9,759	12,682	14,609	4,850	49.70%	15,047
Other Expenses	135,875	142,694	184,100	171,541	311,000	126,900	68.93%	311,000
Administrative and Office Expenses	21	0	100	0	0	(100)	-100.00%	0
Advertising & Promotions	17,307	1,301	2,000	2,999	2,000	0	0.00%	2,000
Supplies	8,187	3,667	2,000	0	2,000	0	0.00%	2,000
Professional Services	57,884	99,290	130,000	67,419	210,000	80,000	61.54%	210,000
Rental Expense	33,666	38,436	50,000	101,123	97,000	47,000	94.00%	97,000
Equipment Purchases	18,812	0	0	0	0	0		0
<b>REVENUES</b>	<b>89,749</b>	<b>232,496</b>	<b>126,000</b>	<b>99,895</b>	<b>30,000</b>	<b>(96,000)</b>	<b>-76.19%</b>	<b>30,000</b>
Revenues from Other Agencies	58,326	197,572	100,000	65,500	0	(100,000)	-100.00%	0
Current Service Charges	31,423	34,924	26,000	34,395	30,000	4,000	15.38%	30,000
<b>2242 - REC / YOUTH SERVICES</b>	<b>(35,427)</b>	<b>87,265</b>	<b>76,373</b>	<b>12,620</b>	<b>55,258</b>	<b>(21,115)</b>	<b>-27.65%</b>	<b>58,910</b>
<b>EXPENSES</b>	<b>251,372</b>	<b>262,655</b>	<b>204,373</b>	<b>123,241</b>	<b>275,258</b>	<b>70,885</b>	<b>34.68%</b>	<b>278,910</b>
Salaries and Wages	150,517	158,865	122,990	60,059	181,715	58,725	47.75%	185,366
Benefits	34,014	43,370	28,033	26,955	43,143	15,110	53.90%	43,143
Insurance	15,949	26,915	19,887	18,681	19,887	0	0.00%	19,887
Retirement	6,784	4,403	4,097	3,684	9,355	5,258	128.34%	9,355
Taxes	11,281	12,053	4,049	4,590	13,901	9,852	243.32%	13,901
Other Expenses	66,841	60,419	53,350	36,226	50,400	(2,950)	-5.53%	50,400
Dues, Memberships, Publications, and Trainings	1,111	703	0	0	0	0		0
Administrative and Office Expenses	17,681	11,888	2,500	3,663	5,000	2,500	100.00%	5,000
Advertising & Promotions	824	1,468	500	0	500	0	0.00%	500
Supplies	2,967	8,415	6,000	0	6,000	0	0.00%	6,000
Professional Services	20,721	4,539	3,600	0	1,000	(2,600)	-72.22%	1,000
Rental Expense	8,472	11,819	18,000	13,740	18,000	0	0.00%	18,000
Utilities	11,275	20,221	17,350	18,580	17,350	0	0.00%	17,350
Equipment	536	0	1,000	0	1,000	0	0.00%	1,000
Vehicle/Equipment Maintenance	3,254	1,366	4,400	244	1,550	(2,850)	-64.77%	1,550
<b>REVENUES</b>	<b>286,799</b>	<b>175,390</b>	<b>128,000</b>	<b>110,621</b>	<b>220,000</b>	<b>92,000</b>	<b>71.88%</b>	<b>220,000</b>
Current Service Charges	286,799	175,390	128,000	110,621	220,000	92,000	71.88%	220,000

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>2244 - REC / SENIOR SERVICES</b>	<b>345,790</b>	<b>281,351</b>	<b>164,147</b>	<b>77,476</b>	<b>288,279</b>	<b>124,132</b>	<b>75.62%</b>	<b>295,701</b>
<b>EXPENSES</b>	<b>445,711</b>	<b>374,562</b>	<b>213,147</b>	<b>155,149</b>	<b>372,279</b>	<b>159,132</b>	<b>74.66%</b>	<b>379,701</b>
Salaries and Wages	235,672	181,208	109,795	52,472	223,900	114,105	103.93%	229,747
Benefits	42,984	48,022	25,502	19,359	52,529	27,027	105.98%	54,104
Insurance	15,204	24,031	11,336	9,686	11,336	0	0.00%	11,676
Retirement	9,914	10,105	8,122	5,697	24,064	15,942	196.28%	24,786
Taxes	17,866	13,887	6,044	3,977	17,128	11,084	183.39%	17,642
Other Expenses	167,055	145,333	77,850	83,318	95,850	18,000	23.12%	95,850
Dues, Memberships, Publications, and Trainings	130	75	0	75	0	0		0
Administrative and Office Expenses	12,056	998	2,150	0	2,150	0	0.00%	2,150
Advertising & Promotions	37	1,105	0	0	0	0		0
Supplies	13,313	6,227	9,000	901	9,000	0	0.00%	9,000
Professional Services	111,724	87,869	28,100	47,283	46,100	18,000	64.06%	46,100
Rental Expense	0	690	0	0	0	0		0
Utilities	23,715	38,717	28,600	30,936	28,600	0	0.00%	28,600
Vehicle/Equipment Maintenance	6,080	9,652	10,000	4,122	10,000	0	0.00%	10,000
<b>REVENUES</b>	<b>99,921</b>	<b>93,211</b>	<b>49,000</b>	<b>77,673</b>	<b>84,000</b>	<b>35,000</b>	<b>71.43%</b>	<b>84,000</b>
Revenues from Other Agencies	0	0	0	0	0	0		0
Current Service Charges	81,976	70,027	39,000	71,272	73,000	34,000	87.18%	73,000
Other Revenue	17,945	23,184	10,000	6,401	11,000	1,000	10.00%	11,000
<b>225 - REC / ARTS DIV</b>	<b>12,478</b>	<b>18,994</b>	<b>23,289</b>	<b>25,565</b>	<b>33,913</b>	<b>10,624</b>	<b>45.62%</b>	<b>34,931</b>
<b>EXPENSES</b>	<b>13,124</b>	<b>19,782</b>	<b>23,289</b>	<b>25,709</b>	<b>34,413</b>	<b>11,124</b>	<b>47.77%</b>	<b>35,431</b>
Salaries and Wages	9,809	13,135	15,815	18,703	25,280	9,465	59.85%	26,038
Benefits	2,395	5,653	7,474	7,007	8,633	1,159	15.51%	8,892
Insurance	706	3,390	3,920	3,842	3,920	0	0.00%	4,038
Retirement	959	1,309	2,403	1,791	2,779	376	15.66%	2,863
Taxes	731	954	1,151	1,374	1,934	783	68.02%	1,992
Other Expenses	920	994	0	0	500	500		500
Administrative and Office Expenses	35	0	0	0	0	0		0
Advertising & Promotions	845	74	0	0	250	250		250
Supplies	40	0	0	0	250	250		250
Professional Services	0	920	0	0	0	0		0
<b>REVENUES</b>	<b>646</b>	<b>788</b>	<b>0</b>	<b>144</b>	<b>500</b>	<b>500</b>		<b>500</b>
Current Service Charges	646	788	0	144	500	500		500

# 3.3.10 COMMUNITY DEVELOPMENT



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## COMMUNITY DEVELOPMENT DEPARTMENT

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The Community Development Department is a multi-disciplinary department responsible for developing policies and implementing regulations related to the physical environment within the City of Albany. The Department is comprised of the Planning & Building Division and the Transportation and Sustainability Division. In addition to its established programs, department staff often are called on to address unique and complex interdisciplinary policies and programs.

### ***PLANNING & BUILDING DIVISION***

The Planning & Building Division is responsible for administering State and local land use regulations and formulating policy recommendations related to the physical development of the City. Responsibilities include the evaluation and processing of development applications through the Planning and Zoning Commission, evaluating construction documents for code compliance, and conducting field inspections. The Division processes approximately 75 planning applications per year and provides staff support to the Planning & Zoning Commission. The Division is also responsible for Planning and Zoning Code amendments in response to changes in State and Federal law as well as implementation of the Albany 2035 General Plan, the 2015-2023 Housing Element, Residential Design Guidelines and other policy documents. The Planning & Building Division also takes the lead in developing and implementing programs that will lead to the creation of affordable housing in the City.

The Planning & Building Division also is responsible for administering the California Building Standards Code. Activities include review construction documents for compliance with building codes, issuance of building permits, and inspections to verify construction compliance. Annually, the division processes approximately 1,000 building and encroachment permit applications, and inspections are regularly scheduled within 24 hours of the request. There is regular coordination with the Fire Department on Fire Code compliance coordination with related inspections.

### ***TRANSPORTATION & SUSTAINABILITY DIVISION***

The Transportation & Sustainability Division is responsible for the planning and implementation of transportation mobility related pedestrian, bicycle, traffic calming, and roadway safety projects and programs. The Division works closely with the Public Works Department on the planning, design, and implementation of transportation-related projects identified in the Capital Improvement Plan. Division staff also takes the lead in coordination with external transportation agencies including AC Transit regarding bus service, Alameda County Transportation Commission and MTC for regional transportation initiatives, and Caltrans for improvements to the state highway system. The Division also provides staff support to the Transportation Commission.

The Transportation & Sustainability Division also manages the City's programs and projects to reduce the generation of greenhouse gases and adapt to climate change. This includes collaboration



with partner organizations such as East Bay Clean Energy, Stopwaste.org, and BayRen. The division also takes the lead oversight of the solid waste management franchise agreements and local waste reduction programs. The Division provides staff support to the City’s Climate Action Committee.

***OTHER PROGRAMS & RESPONSIBILITIES***

Community Development Department staff collaborate to address a wide variety of complex resilience and environmental planning issues that extend beyond its core responsibilities. Department staff take the lead for the City in addressing Albany waterfront protection and creek restoration planning and design. In addition, there is collaboration with the City’s Fire Department and other Departments with regard to disaster preparedness and hazard mitigation, including management roles in the City’s Emergency Operations Center and support to the Community Emergency Response Team (CERT) program to encourage community resiliency in the event of a disaster.

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**Significant Accomplishments FY 2019-20 and FY 2020-21**

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- Completion of the Climate Action and Adaptation Plan.
- Completion of amendments to the Planning and Zoning Code related to signage regulations and preparation of a new accessory dwelling unit ordinance.
- Planning entitlements and completion of negotiation of a Disposition and Development Agreement for the development of a 62-unit affordable housing project on City property.

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**Goals for FY 2021-22 and FY 2022-23**

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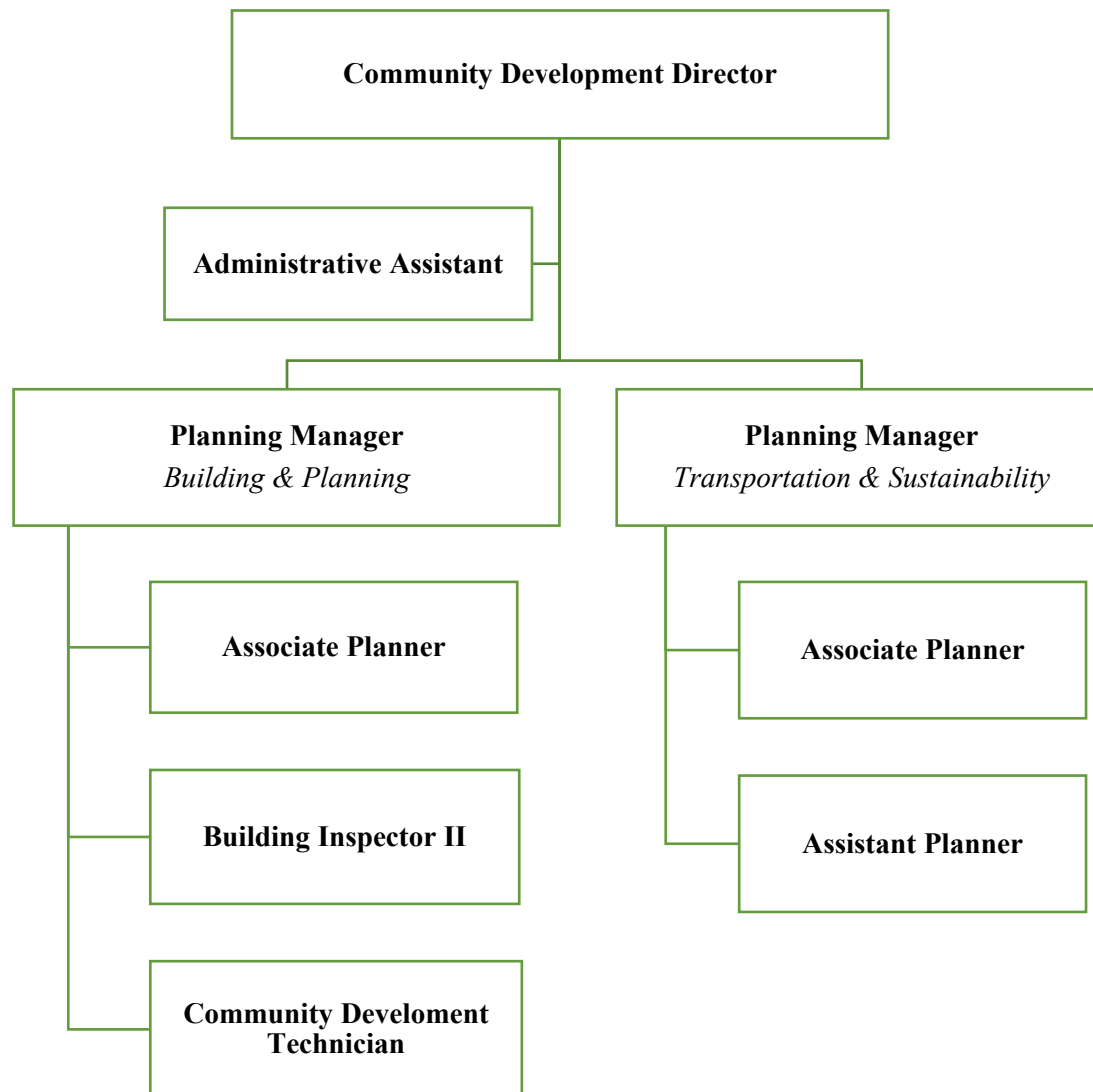
- |    |   |            |
|----|---|------------|
| 1. | Completion of the San Pablo Avenue Specific Plan          | FY 2021-22 |
| 2. | Completion/Implementation of the Green Building Ordinance | FY 2021-22 |
| 3. | Completion of the 2023-2031 Housing Element               | FY 2021-22 |
| 4. | Initiation of the Active Transportation Plan              | FY 2022-23 |
| 5. | Initiation of the Street Tree Master Plan                 | FY 2022-23 |
| 6. | Refinement of online permitting                           | Continuous |

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### **Notes to the Budget**

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Reclassified 1.0 FTE Program Manager (Sustainability) to 1.0 FTE Assistant Planner. Reclassified 1.0 FTE Senior Planner (Transportation) to 1.0 FTE Planning Manager (Transportation & Sustainability). Reclassified 1.0 FTE Assistant Planner to 1.0 FTE Associate Planner.



## CORE SERVICES

- Administration of the California Building Standards Code.
- Checking building plans for compliance with building codes, issuing building permits, and inspecting construction for compliance.
- Building-related code enforcement.
- Administration of state and local land use and building regulations and formulating policy recommendations related to the physical development of the City.
- Evaluating and processing development applications through the Planning and Zoning Commission.
- Updating the Planning and Zoning Code, the Albany General Plan, and the Housing Element.
- Management of the City's urban and natural environment, including climate action and adaptation planning and implementation; hazard mitigation and disaster resilience; resource reduction, recycling, and solid waste management; creek and open space planning.
- Planning and implementation of projects related to pedestrian, bicycle and traffic safety.
- Coordination with AC Transit, the Alameda County Transportation Commission, and Caltrans regarding implementation of improvements to the City's mobility network.
- Safe Routes to School Program at school sites.
- Development and implementation of affordable housing programs and projects within the City.

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>23 - COMMUNITY DEVELOPMENT</b>	<b>467,626</b>	<b>740,438</b>	<b>696,125</b>	<b>472,717</b>	<b>883,560</b>	<b>187,435</b>	<b>26.93%</b>	<b>979,306</b>
<b>231 - COMMUNITY DEV/ ADMINISTRATION</b>	<b>(300,463)</b>	<b>(322,468)</b>	<b>(400,287)</b>	<b>(438,008)</b>	<b>(405,801)</b>	<b>(5,514)</b>	<b>1.38%</b>	<b>(400,979)</b>
<b>EXPENSES</b>	<b>367,119</b>	<b>217,422</b>	<b>196,013</b>	<b>259,372</b>	<b>190,499</b>	<b>(5,514)</b>	<b>-2.81%</b>	<b>195,321</b>
Salaries and Wages	280,358	153,842	131,618	190,226	128,735	(2,883)	-2.19%	132,597
Benefits	65,715	32,557	34,645	38,272	32,014	(2,631)	-7.59%	32,974
Insurance	21,963	8,808	8,974	9,469	8,974	0	0.00%	9,243
Retirement	23,776	13,870	17,508	16,821	13,192	(4,316)	-24.65%	13,587
Taxes	19,976	9,878	8,163	11,981	9,848	1,685	20.64%	10,144
Other Expenses	21,046	31,024	29,750	30,874	29,750	0	0.00%	29,750
Dues, Memberships, Publications, and Trainings	1,637	5,407	7,000	2,649	7,000	0	0.00%	7,000
Administrative and Office Expenses	8,978	9,299	9,250	4,445	9,250	0	0.00%	9,250
Advertising & Promotions	0	0	0	0	0	0		0
Professional Services	2,170	5,338	5,000	16,170	5,000	0	0.00%	5,000
Utilities	8,208	10,568	8,050	7,340	8,050	0	0.00%	8,050
Misc Expenses	53	362	250	269	250	0	0.00%	250
Equipment	0	0	0	0	0	0		0
Vehicle/Equipment Maintenance	0	50	200	0	200	0	0.00%	200
<b>REVENUES</b>	<b>667,582</b>	<b>539,890</b>	<b>596,300</b>	<b>697,380</b>	<b>596,300</b>	<b>0</b>	<b>0.00%</b>	<b>596,300</b>
Licenses and Permits	472,105	413,024	420,000	505,868	420,000	0	0.00%	420,000
Current Service Charges	194,718	126,859	176,100	191,367	176,100	0	0.00%	176,100
Other Revenue	759	7	200	145	200	0	0.00%	200
<b>232 - COMMUNITY DEV/ BUILDING DIV</b>	<b>673,145</b>	<b>457,627</b>	<b>462,461</b>	<b>435,099</b>	<b>435,349</b>	<b>(27,112)</b>	<b>-5.86%</b>	<b>444,589</b>
<b>EXPENSES</b>	<b>673,145</b>	<b>457,627</b>	<b>462,461</b>	<b>435,099</b>	<b>435,349</b>	<b>(27,112)</b>	<b>-5.86%</b>	<b>444,589</b>
Salaries and Wages	422,722	218,215	224,411	214,014	210,415	(13,996)	-6.24%	216,727
Benefits	141,277	92,415	100,700	93,694	97,584	(3,116)	-3.09%	100,511
Insurance	66,783	58,553	60,133	56,468	60,133	0	0.00%	61,937
Retirement	43,991	17,810	23,776	21,552	21,354	(2,422)	-10.19%	21,995
Taxes	30,503	16,052	16,791	15,675	16,097	(694)	-4.13%	16,580
Other Expenses	109,146	146,996	137,350	127,390	127,350	(10,000)	-7.28%	127,350
Dues, Memberships, Publications, and Trainings	3,782	3,829	4,500	1,185	4,500	0	0.00%	4,500
Administrative and Office Expenses	706	1,159	1,850	627	1,850	0	0.00%	1,850
Advertising & Promotions	0	0	0	0	0	0		0
Professional Services	104,167	141,791	130,000	125,477	120,000	(10,000)	-7.69%	120,000
Utilities	19	0	0	0	0	0		0
Misc Expenses	0	0	500	0	500	0	0.00%	500
Vehicle/Equipment Maintenance	473	218	500	101	500	0	0.00%	500
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
Transfers In	0	0	0	0	0	0		0

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>233 - COMMUNITY DEV/ PLANNING DIV</b>	<b>32,711</b>	<b>359,381</b>	<b>328,136</b>	<b>263,814</b>	<b>260,554</b>	<b>(67,582)</b>	<b>-20.60%</b>	<b>205,528</b>
<b>EXPENSES</b>	<b>32,711</b>	<b>359,381</b>	<b>328,136</b>	<b>263,814</b>	<b>260,554</b>	<b>(67,582)</b>	<b>-20.60%</b>	<b>205,528</b>
Salaries and Wages	0	240,045	189,899	182,906	123,905	(65,994)	-34.75%	127,622
Benefits	0	55,174	53,487	49,296	41,899	(11,588)	-21.67%	43,155
Insurance	0	14,802	13,926	13,022	13,926	0	0.00%	14,344
Retirement	0	22,837	25,366	23,286	18,494	(6,872)	-27.09%	19,049
Taxes	0	17,535	14,195	12,987	9,479	(4,716)	-33.22%	9,763
Other Expenses	32,711	64,161	84,750	31,612	94,750	10,000	11.80%	34,750
Dues, Memberships, Publications, and Trainings	4,635	2,310	3,000	0	3,000	0	0.00%	3,000
Administrative and Office Expenses	740	713	1,750	572	1,750	0	0.00%	1,750
Advertising & Promotions	0	0	0	0	0	0		0
Professional Services	27,336	61,138	80,000	30,409	90,000	10,000	12.50%	30,000
Utilities	0	0	0	631	0	0		0
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
Other Revenue	0	0	0	0	0	0		0
<b>234 - COMMUNITY DEV/ TRANSPORTATION</b>	<b>54,058</b>	<b>144,320</b>	<b>226,887</b>	<b>174,982</b>	<b>368,022</b>	<b>141,135</b>	<b>62.21%</b>	<b>448,729</b>
<b>EXPENSES</b>	<b>54,058</b>	<b>144,320</b>	<b>226,887</b>	<b>174,982</b>	<b>368,022</b>	<b>141,135</b>	<b>62.21%</b>	<b>448,729</b>
Salaries and Wages	0	88,313	153,087	128,829	158,155	5,068	3.31%	162,900
Benefits	0	17,480	31,000	25,824	32,067	1,067	3.44%	33,029
Insurance	0	3,921	5,190	4,553	5,190	0	0.00%	5,346
Retirement	0	7,668	14,741	12,196	14,778	37	0.25%	15,222
Taxes	0	5,891	11,069	9,075	12,099	1,030	9.30%	12,462
Other Expenses	54,058	38,527	42,800	20,329	177,800	135,000	315.42%	252,800
Dues, Memberships, Publications, and Trainings	1,473	773	1,700	745	1,700	0	0.00%	1,700
Administrative and Office Expenses	841	28	1,100	0	1,100	0	0.00%	1,100
Advertising & Promotions	0	0	0	0	0	0		0
Professional Services	51,744	37,727	40,000	19,584	175,000	135,000	337.50%	250,000

	2019 Actual	2020 Actual	2021 Amended Budget	2021 YTD	Department Request 2022	\$ Change	% Change	Department Request 2023
<b>236 - COM DV/ENVIRONMENTAL RESOURCES</b>	<b>(5,713)</b>	<b>101,578</b>	<b>78,929</b>	<b>36,830</b>	<b>225,437</b>	<b>146,508</b>	<b>185.62%</b>	<b>281,440</b>
<b>EXPENSES</b>	<b>48,287</b>	<b>155,578</b>	<b>162,929</b>	<b>90,830</b>	<b>309,437</b>	<b>146,508</b>	<b>89.92%</b>	<b>365,440</b>
Salaries and Wages	18,717	97,458	111,042	69,925	102,735	(8,307)	-7.48%	105,817
Benefits	3,801	26,688	31,887	18,335	30,702	(1,185)	-3.72%	31,623
Insurance	252	12,392	13,190	6,672	13,190	0	0.00%	13,586
Retirement	2,436	7,368	10,623	6,746	9,652	(971)	-9.14%	9,942
Taxes	1,114	6,928	8,074	4,918	7,859	(215)	-2.66%	8,095
Other Expenses	25,769	31,433	20,000	2,570	176,000	156,000	780.00%	228,000
Dues, Memberships, Publications, and Trainings	783	50	1,000	775	1,000	0	0.00%	1,000
Administrative and Office Expenses	0	0	0	0	0	0		0
Advertising & Promotions	0	0	0	0	0	0		0
Professional Services	24,986	31,383	19,000	1,795	175,000	156,000	821.05%	227,000
<b>REVENUES</b>	<b>54,000</b>	<b>54,000</b>	<b>84,000</b>	<b>54,000</b>	<b>84,000</b>	<b>0</b>	<b>0.00%</b>	<b>84,000</b>
Other Revenue	54,000	54,000	54,000	54,000	54,000	0	0.00%	54,000
Transfers In	0	0	30,000	0	30,000	0	0.00%	30,000
Transfer in from STOP Waste	0	0	30,000	0		(30,000)	-100.00%	

# 4. SPECIAL REVENUE & ENTERPRISE FUNDS

## **SPECIAL REVENUE FUNDS**

Special revenue funds account for and report the proceeds of specific revenue sources that are committed or assigned to specific purposes other than debt service or capital projects. The City has several special revenue funds, mostly comprised of parcel taxes in addition to some sources from the State of California and the County of Alameda. Special revenue funds are used for several purposes including supporting operating expenses, planned capital improvements, and emergency repairs and maintenance.

## **ENTERPRISE FUNDS**

Enterprise funds, sometimes called business-type funds, are fully supported by charges paid by users based on the amount of services they use. The City currently only lists sewer funds (4001 – 4003) as enterprise funds; however, a review has determined that the City’s storm drain operations fund (1601) should also be treated as enterprise funds. This will show in the City’s audit for fiscal year 2020-21. The operating portions of these funds are detailed in Section 3.3.8 of this document. The detail provided in this section shows account balances and planned capital improvement spending.

Planned CIP (Capital Improvement Plan) expenses listed in the following detail are for illustrative purposes only. This document is to assist in the appropriation of operating expenditures, included in Resolution 2021-57, and staff are not requesting reallocation or reappropriation of planned CIP amounts.

Individual appropriations from these funds can be made at any time throughout the year by resolution. This often happens in cases where unexpected maintenance expenses require more funding than anticipated.

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#### 4.1 - 1001 - PENSION TAX OVERRIDE FUND

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The City of Albany imposed an *ad valorem* property tax in fiscal year 1982-83 to pay the City's pension liability for Police and Fire retirees. The initial tax rate was set at 0.0993% of full value. This was the estimated rate required to fund the unfunded liability of the, now closed, Police and Fire Relief and Pension Fund, which was closed to new participants. Funds generated by this tax are also used to partially fund required contributions to CalPERS police and fire retirement plans based on the level of benefits in effect when the pension override was approved.

Annually the City Council adopts by resolution the Tax Rate for the ensuing Fiscal Year. The rate is capped at the rate set in 1982, 0.0993%. As previously noted the revenue collected in this fund is held to meet obligations in two primary areas: 1) The Albany Police and Fire Relief Pension Fund, which is closed to new members and funds retirement obligations earned by pensioners prior to the City Public Safety employees being covered by CalPERS; and 2) Partial funding of required contributions to the open CalPERS police and fire retirement plans. The funds can be used to cover City pension costs that do not exceed the benefits offered at the time the tax was implemented.

Over the years the funding needs for the Albany Police and Fire Pension Trust Fund have fluctuated based on the plan funding status calculated by the plan actuaries. The last actuarial valuation, conducted as of June 30, 2020, established the annual contribution rate at \$844,500. Funding of the Albany Police and Fire Pension Trust Fund is discussed in further detail in Section 6 of the biennial budget document.

The contribution towards applicable current Police and Fire Safety PERS costs is estimated to be \$2,564,191 based on the most recent CalPERS actuarial valuations, dated June 30, 2019. The estimate was adjusted to ensure the tax only covers the level of benefit provided when the tax was first enacted.

In addition to the two annual costs mentioned above, staff recommend using \$500,000 of the remaining fund balance in the pension property tax fund to make an additional payment to CalPERS, spread proportionally over the City's five CalPERS safety plans. Making this payment will decrease the City's overall outstanding pension liability and decrease the amount of liability CalPERS charges interest on. A similar payment was made during fiscal year 2020-21.

As shown below, the estimated fund balance in the restricted special revenue fund is projected to be \$475,436 as of July 1, 2021. The preliminary estimated results for Fiscal Year 2021-2022 are summarized on the following page:



**PENSION PROPERTY TAX ESTIMATED SOURCE / (USE) OF  
FUNDS FISCAL YEAR 2021-22**

<b>Beginning Balance July 1, 2021</b>		<b>\$475,436</b>
<b>Source of Funds – FY 2021-22 Taxes</b>		<b>\$3,088,755</b>
<b>Use of Funds</b>		
Annual Contribution Albany Pension Trust Fund	(\$500,000)	
Annual Payment of Partial Current Safety PERS	(\$2,564,191)	
Additional PERS Payment	(\$500,000)	
TOTAL USES		<b>(\$3,564,191)</b>
<b>Estimated Ending Balance June 30, 2022</b>		<b>-</b>

As seen above, the proposed uses of the pension tax override fund will deplete the fund until additional tax is collected in future years. While this reduces the fund balance to zero for the upcoming fiscal year, these funds can be used only for pension obligations and paying down the City's current unfunded liability will save interest costs going forward.

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	1,703,989	1,500,437	1,112,121	649,405	173,969
<b>1001 - SR-PENSION PROPERTY TAX</b>	203,552	388,316	462,716	475,436	(86,339)
<b>EXPENSES</b>	1,428,130	2,849,998	3,505,803	3,564,191	3,064,191
Pension Payments	0	0	500,000	500,000	0
Transfers Out	1,428,130	2,849,998	3,005,803	3,064,191	3,064,191
<b>REVENUES</b>	1,224,578	2,461,682	3,043,087	3,088,755	3,150,530
Earnings on Investments	0	0	0	0	0
Property Tax	1,224,578	2,461,682	3,043,087	3,088,755	3,150,530
<b>Balance End of Year</b>	1,500,437	1,112,121	649,405	173,969	260,308

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**RESOLUTION NO. 2021-61**

**A RESOLUTION OF THE ALBANY CITY COUNCIL ADOPTING THE FISCAL YEAR 2021-2022 TAX RATE FOR THE PENSION OVERRIDE TAX TO FUND CITY OF ALBANY POLICE AND FIRE PENSION OBLIGATIONS**

**WHEREAS**, each fiscal year for the period 1982-1983 through 2021-2022, the City of Albany has had the authority to levy a pension override tax collected as part of the property tax bill; and

**WHEREAS**, prior to setting the rate for Fiscal Year 2021-2022, estimates have been made of the balance of taxes collected and unspent and the projected expenditures for Fiscal Year 2021-2022; and

**WHEREAS**, the City Council desires to set a tax rate that shall be applied for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022 (Fiscal Year 2021-2022).

**NOW, THEREFORE BE IT RESOLVED**, that the Albany City Council resolve as follows:

- A) Listed below is the tax rate (expressed as a percentage of full assessed value), which has been calculated by estimating the revenue and tax amounts required to be raised by property taxes to meet certain City pension obligations.
- B) These commitments were created by Chapter IX, Section 9.01 and Chapter IV, Section 4.10 of the voter-approved City Charter.
- C) In accordance with the Charter sections listed above, the figure listed below is hereby adopted as the annual tax rate for Fiscal Year 2021-2022.

**Fund:** Pension Fund **Rate:** .0993 % (*point zero nine nine three percent*) of full value.

1           **BE IT FUTHER RESOLVED**, that the amount set forth above is appropriated in  
2 accordance with applicable State and local laws.  
3

4           **BE IT FUTHER RESOLVED**, that the *point zero nine nine three percent* rate  
5 shall only be applicable to the Fiscal Year as stated in this resolution and that this action  
6 does not permanently reduce, repeal or eliminate the pension override tax. Subject to the  
7 historical maximum rate and calculation methodology, the City Council expressly reserves  
8 its right to levy a different rate in future fiscal years as necessary and appropriate in order  
9 to meet Pension obligations funded by the tax.  
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13 GE'NELL GARY, MBA - MAYOR  
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# City of Albany

1000 San Pablo Avenue • Albany, California 94706  
(510) 528-5710 • [www.albanyca.org](http://www.albanyca.org)

## RESOLUTION NO. 2021-61

PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF ALBANY,

The 7th day of June, 2021, by the following votes:

AYES: Council Members Jordan, McQuaid, Nason, Tiedemann and Mayor Gary

NOES: none

ABSENT: none

ABSTAINED: none

RECUSED: none

WITNESS MY HAND AND THE SEAL OF THE CITY OF ALBANY, this 8th  
day of June, 2021.

Anne Hsu  
CITY CLERK

*The City of Albany is dedicated to maintaining its small town ambiance, responding to the needs of a diverse community, and providing a safe, healthy and sustainable community.*

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## 4.2 – ALAMEDA COUNTY TRANSPORTATION COMMISSION (ACTC) FUNDS

### Measures B, BB, and Vehicle Registrations Funds (1101, 1102, 1103, 1104, 1201, 1202, 1203)

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Measure B is a County direct local distribution funded through a half-cent sales tax to deliver transportation improvements and services. Regional priorities are to:

- Expand mass transit
- Improve highway infrastructure
- Improve local streets and roads
- Improve bicycle and pedestrian safety, and
- Expand special transportation for seniors and people with disabilities.

Albany receives funding for local street and road improvements, including projects under the Annual Street Rehabilitation Program, as well as implementation of projects with active transportation & bike/pedestrian safety elements, including but not limited to the Masonic Intersections (Ohlone Greenway Trail Safety Improvements) Project, San Pablo Avenue Pedestrian Improvements, and the Street Lighting Evaluation Project. Measure B also supports the City's paratransit program administered by the Recreation Department. Measure B expires in 2022.

Alameda County voters later approved Measure BB, authorizing an extension and augmentation of Measure B. The 2014 Transportation Expenditure Plan (2014 TEP) guides the investments of Measure BB revenues toward capital projects and programs that improve the countywide transportation system. As part of the 2014 TEP, local agencies including Albany receive Measure BB direct local distributions to support these transportation investments.

Projects funded through Measure BB include the City's Annual Street Rehabilitation Program, traffic calming projects throughout the City, Active Transportation Plan elements of larger projects, construction of the San Pablo Pedestrian Improvements Project Phase I, and the City's paratransit program. Measure BB expires in 2045.

Vehicle Registration Fee revenue is collected by the state and distributed to public agencies to plan, design, and construct improvements to public streets. Albany's allocation is distributed by ACTC. This funding source is currently used to fund projects under the Annual Street Rehabilitation Program, and recently completed projects include construction of Rectangular Rapid Flashing Beacons at Marin and Talbot.

The ACTC-administered funds are used mainly for CIP purposes; however, the paratransit portions of these funds fully support the operation of the City's paratransit program. Public Works has ACTC dues, generally considered operating expenses, allocated to these funds under the streets and roads funding allocation.

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	<b>917,885</b>	<b>1,353,474</b>	<b>1,664,043</b>	<b>1,434,230</b>	<b>955,018</b>
<b>1101 - SR-MSR B-LCL STRTS &amp; RDS (ACTC)</b>	<b>(435,589)</b>	<b>(310,569)</b>	<b>229,813</b>	<b>(374,170)</b>	<b>(380,000)</b>
<b>EXPENSES</b>	<b>97,580</b>	<b>214,878</b>	<b>564,860</b>	<b>5,000</b>	<b>5,000</b>
<b>Other Expenses</b>	<b>97,580</b>	<b>214,878</b>	<b>564,860</b>	<b>5,000</b>	<b>5,000</b>
Dues, Memberships, Publications, and Trainings	0	0	4,954	5,000	5,000
Professional Services	1,078	70,171	426,530	0	0
Misc Expenses	4,598	4,809	0	0	0
Capital Expenditures	91,904	139,898	133,377	0	0
<b>REVENUES</b>	<b>533,169</b>	<b>525,447</b>	<b>335,047</b>	<b>379,170</b>	<b>385,000</b>
Earnings on Investments	0	38,660	0	35,000	35,000
Other Revenue	533,169	486,787	335,047	344,170	350,000
<b>November 2020 Budgeted CIP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>853,382</b>	<b>0</b>
Planned CIP Expenditures Remaining				853,382	0
<b>Balance End of Year</b>	<b>1,353,474</b>	<b>1,664,043</b>	<b>1,434,230</b>	<b>955,018</b>	<b>1,335,018</b>
<b>Balance Beginning of Year</b>	<b>89,608</b>	<b>152,020</b>	<b>194,646</b>	<b>181,933</b>	<b>33,183</b>
<b>1102 - SR-MSR B-BYCYCL &amp; PDSTRN (ACTC)</b>	<b>(62,412)</b>	<b>(42,626)</b>	<b>12,713</b>	<b>(51,250)</b>	<b>(54,000)</b>
<b>EXPENSES</b>	<b>4,598</b>	<b>24,809</b>	<b>60,000</b>	<b>0</b>	<b>0</b>
<b>Other Expenses</b>	<b>4,598</b>	<b>24,809</b>	<b>60,000</b>	<b>0</b>	<b>0</b>
Misc Expenses	4,598	4,809	0	0	0
Capital Expenditures	0	20,000	60,000	0	0
<b>REVENUES</b>	<b>67,009</b>	<b>67,435</b>	<b>47,287</b>	<b>51,250</b>	<b>54,000</b>
Earnings on Investments	0	4,411	4,000	4,000	4,000
Other Revenue	67,009	63,024	43,287	47,250	50,000

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>November 2020 Budgeted CIP</b>	-	-	-	200,000	0
Planned CIP Expenditures Remaining				200,000	0
<b>Balance End of Year</b>	<b>152,020</b>	<b>194,646</b>	<b>181,933</b>	<b>33,183</b>	<b>87,183</b>
<b>Balance Beginning of Year</b>	<b>(2,970)</b>	<b>(23,302)</b>	<b>10,698</b>	<b>6,382</b>	<b>2,484</b>
<b>1103 - SR-MSR B-PARATRANSIT (ACTC)</b>	<b>20,332</b>	<b>(34,000)</b>	<b>4,316</b>	<b>3,898</b>	<b>683</b>
<b>EXPENSES</b>	<b>57,330</b>	<b>22,959</b>	<b>27,549</b>	<b>28,533</b>	<b>28,533</b>
Salaries and Wages	41,965	18,664	22,834	24,000	24,000
Benefits	5,978	3,914	4,418	4,533	4,533
Insurance	2,122	881	932	850	850
Retirement	671	1,449	1,757	1,847	1,847
Taxes	3,184	1,584	1,729	1,836	1,836
Other Expenses	9,387	381	297	0	0
Administrative and Office Expenses	49	0	0	0	0
Professional Services	4,084	0	0	0	0
Vehicle/Equipment	5,255	34	0	0	0
Utilities	0	346	297	0	0
<b>REVENUES</b>	<b>36,998</b>	<b>56,959</b>	<b>23,234</b>	<b>24,635</b>	<b>27,850</b>
Earnings on Investments	0	385	350	350	350
Other Revenue	36,998	56,574	22,884	24,285	27,500
<b>Balance End of Year</b>	<b>(23,302)</b>	<b>10,698</b>	<b>6,382</b>	<b>2,484</b>	<b>1,802</b>



	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	<b>151,528</b>	<b>192,237</b>	<b>254,541</b>	<b>298,863</b>	<b>258,720</b>
<b>1104 - SR-MSR F - VEHICLE REG (ACTC)</b>	<b>(40,709)</b>	<b>(62,304)</b>	<b>(44,322)</b>	<b>(70,000)</b>	<b>(75,000)</b>
<b>EXPENSES</b>	<b>36,865</b>	<b>19,537</b>	<b>10,320</b>	<b>0</b>	<b>0</b>
<b>Other Expenses</b>	<b>36,865</b>	<b>19,537</b>	<b>10,320</b>	<b>0</b>	<b>0</b>
Professional Services	36,865	2,910	0	0	0
Capital Expenditures	0	16,627	10,320	0	0
<b>REVENUES</b>	<b>77,574</b>	<b>81,841</b>	<b>54,642</b>	<b>70,000</b>	<b>75,000</b>
Earnings on Investments	0	5,580	5,000	5,000	5,000
Other Revenue	77,574	76,261	49,642	65,000	70,000
<b>November 2020 Budgeted CIP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,143</b>	<b>40,000</b>
Planned CIP Expenditures Remaining				110,143	40,000
<b>Balance End of Year</b>	<b>192,237</b>	<b>254,541</b>	<b>298,863</b>	<b>258,720</b>	<b>293,720</b>
<b>Balance Beginning of Year</b>	<b>1,176,276</b>	<b>1,676,223</b>	<b>1,940,139</b>	<b>1,905,918</b>	<b>231,458</b>
<b>1201 - SR-MSR BB-LCL STRTS &amp; RDS (ACTC)</b>	<b>(499,947)</b>	<b>(263,916)</b>	<b>34,221</b>	<b>(567,790)</b>	<b>(587,000)</b>
<b>EXPENSES</b>	<b>550</b>	<b>239,483</b>	<b>392,267</b>	<b>5,000</b>	<b>5,000</b>
<b>Other Expenses</b>	<b>550</b>	<b>239,483</b>	<b>392,267</b>	<b>5,000</b>	<b>5,000</b>
Dues, Memberships, Publications, and Trainings	0	0	4,954	5,000	5,000
Capital Expenditures	550	239,483	387,314	0	0
<b>REVENUES</b>	<b>500,497</b>	<b>503,399</b>	<b>358,046</b>	<b>572,790</b>	<b>592,000</b>
Earnings on Investments	0	46,606	42,000	42,000	42,000
Other Revenue	500,497	456,793	316,046	530,790	550,000
<b>November 2020 Budgeted CIP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,242,250</b>	<b>825,000</b>
Planned CIP Expenditures Remaining				2,242,250	825,000
<b>Balance End of Year</b>	<b>1,676,223</b>	<b>1,940,139</b>	<b>1,905,918</b>	<b>231,458</b>	<b>(6,542)</b>

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	<b>73,635</b>	<b>128,211</b>	<b>183,208</b>	<b>222,634</b>	<b>172,884</b>
<b>1202 - SR-MSR BB-BYCYCL &amp; PDSTRN (ACTC)</b>	<b>(54,576)</b>	<b>(54,997)</b>	<b>(39,426)</b>	<b>(51,250)</b>	<b>(54,000)</b>
<b>EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES</b>	<b>54,576</b>	<b>54,997</b>	<b>39,426</b>	<b>51,250</b>	<b>54,000</b>
Earnings on Investments	0	3,685	4,000	4,000	4,000
Other Revenue	54,576	51,312	35,426	47,250	50,000
<b>November 2020 Budgeted CIP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,000</b>	<b>50,000</b>
Planned CIP Expenditures Remaining				101,000	50,000
<b>Balance End of Year</b>	<b>128,211</b>	<b>183,208</b>	<b>222,634</b>	<b>172,884</b>	<b>176,884</b>
<b>Balance Beginning of Year</b>	<b>45,363</b>	<b>59,234</b>	<b>57,873</b>	<b>78,939</b>	<b>89,088</b>
<b>1203 - SR-MSR BB-PARATRANSIT (ACTC)</b>	<b>(13,871)</b>	<b>1,361</b>	<b>(21,066)</b>	<b>(10,149)</b>	<b>(11,764)</b>
<b>EXPENSES</b>	<b>24,257</b>	<b>36,780</b>	<b>3,429</b>	<b>15,636</b>	<b>17,236</b>
<b>Salaries and Wages</b>	<b>0</b>	<b>5,097</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>
<b>Benefits</b>	<b>0</b>	<b>317</b>	<b>0</b>	<b>1,236</b>	<b>1,236</b>
Retirement	0	0	0	624	624
Taxes	0	317	0	612	612
<b>Other Expenses</b>	<b>24,257</b>	<b>31,366</b>	<b>3,429</b>	<b>6,400</b>	<b>8,000</b>
Administrative and Office Expenses	0	0	0	400	0
Professional Services	24,257	8,062	3,429	6,000	8,000
Transfers Out	0	23,304	0	0	0
<b>REVENUES</b>	<b>38,128</b>	<b>35,418</b>	<b>24,495</b>	<b>25,785</b>	<b>29,000</b>
Earnings on Investments	0	1,669	1,500	1,500	1,500
Other Revenue	38,128	33,750	22,995	24,285	27,500
<b>Balance End of Year</b>	<b>59,234</b>	<b>57,873</b>	<b>78,939</b>	<b>89,088</b>	<b>100,852</b>

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### **4.3 – HUTA GAS TAX FUND (1105)**

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Highway Users Tax Account (HUTA) gas tax revenue is collected by the state and distributed to public agencies and cities to plan, design, and construct improvements to public streets and highways as well as maintenance and operation of public streets and highways. Albany receives approximately \$300,000 each year for local streets and roads. It is of note that HUTA Gas Tax revenue has historically supported both operating and capital expenditures and was included in previous CIP budgets as a funding source. For FY21 and on, this revenue stream has been directed primarily towards supporting the City’s maintenance and operations programs in the public right-of-way through transfers to the General Fund.

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	<b>624,607</b>	<b>606,017</b>	<b>678,027</b>	<b>632,312</b>	<b>729,527</b>
<b>1105 - SR-GAS TAXES</b>	<b>18,590</b>	<b>(72,010)</b>	<b>45,715</b>	<b>(97,215)</b>	<b>(121,870)</b>
<b>EXPENSES</b>	<b>390,842</b>	<b>369,482</b>	<b>394,000</b>	<b>400,000</b>	<b>400,000</b>
<b>Salaries and Wages</b>	<b>83,691</b>	<b>67,670</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Benefits</b>	<b>32,077</b>	<b>25,540</b>	<b>0</b>	<b>0</b>	<b>0</b>
Insurance	18,558	14,736	0	0	0
Retirement	7,234	5,812	0	0	0
Taxes	6,286	4,992	0	0	0
<b>Other Expenses</b>	<b>275,074</b>	<b>276,272</b>	<b>394,000</b>	<b>400,000</b>	<b>400,000</b>
Administrative and Office Expenses	22,422	22,422	0	6,000	6,000
Supplies	41,999	32,741	0	0	0
Professional Services	94,402	127,598	0	0	0
Vehicle/Equipment	10,278	10,264	0	0	0
Utilities	66,461	67,203	0	0	0
Capital Expenditures	39,511	16,043	0	0	0
Transfers Out	0	0	394,000	394,000	394,000
Public Right of Way Maintenance				394,000	394,000
<b>REVENUES</b>	<b>372,252</b>	<b>441,492</b>	<b>348,285</b>	<b>497,215</b>	<b>521,870</b>
Earnings on Investments	0	17,876	0	0	0
Other Revenue	372,252	423,617	348,285	497,215	521,870
<b>Balance End of Year</b>	<b>606,017</b>	<b>678,027</b>	<b>632,312</b>	<b>729,527</b>	<b>851,397</b>

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#### 4.4 – LIGHTING AND LANDSCAPING DISTRICT FUNDS

##### **Open Space (1301), Recreation and Playfields (1302), Creek Maintenance (1303), and Lighting and Landscaping (1304)**

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In 1988, pursuant to the Landscaping and Lighting Act of 1972, Albany formed a Lighting and Landscaping Assessment District (LLAD). The assessments levied and collected provide for the installation and maintenance of public landscaping, park, and recreational improvements within the district. Proceeds from this assessment district are allocated to fund 1304, which currently supports the City's operating expenditures for parks and landscaping maintenance, as well as supporting the Urban Forestry program. This assessment district does not expire, and a public hearing is scheduled annually in tandem with the published Engineer's Report and budget for use of the proceeds.

In 1996, Albany formed another Lighting and Landscaping Assessment District (LLAD), to fund acquisition, improvement and maintenance of open space on Albany Hill, recreational playfields throughout the City, and creek restoration. Also, in 1996, the voters approved Measure R, an advisory measure which expressed support for the LLAD and called for allocation of the proceeds as follows: (1) 50% for the acquisition, improvement and maintenance of open space on Albany Hill; (2) 25% for the acquisition, improvement, and maintenance of recreational playfields; and (3) 25% for creek restoration and maintenance.

In 1999, the City issued \$6.23 million in improvement bonds secured by the LLAD revenues. These bonds were repaid in 2019. Projects recently completed using Measure R funding included Ocean View Park Drainage, Memorial Park Tennis Court LED Light Conversion, construction of Peggy Thomsen Pierce Street Park, and the Albany Hill Access Improvements Project. Projects currently planned and funded by Measure R include Codornices Creek Phase IV Improvements, a cost analysis for a playfield at Peggy Thomsen Park and Memorial Park Path Lighting. In recent years Measure R has provided supplemental funding for vegetation management on Albany Hill and along the bank of Cerrito Creek.

Revenues from the 1996-1 assessment district were allocated to six funds: three for operating programs and three for capital projects. The operating funds are Fund 1301 – Open Space, Fund 1302 – Playfields, and Fund 1303 – Creek Restoration. The capital funds are Fund 2302 - Open Space, Fund 2303 - Playfields and Fund 2304 - Creek Restoration. Projects outlined in the recently adopted CIP as noted above, along with open space, playfields, and creek maintenance costs will substantially use the remaining Measure R fund balances. Future program costs will be funded through other parks and creeks/open space special revenue, including fund 1304 – LLAD 1988-1 (as noted above), and the recently established fund 1306 - Parks and Open Space Parcel Tax (2018 Measure M). Fund 1306 is described in section 4.10 of the budget packet.

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	<b>193,271</b>	<b>165,560</b>	<b>149,471</b>	<b>157,730</b>	<b>62,730</b>
<b>1301 - SR-LLD 1996-1 OPEN SPACE</b>	<b>27,712</b>	<b>16,089</b>	<b>(8,259)</b>	<b>95,000</b>	<b>95,000</b>
<b>EXPENSES</b>	<b>51,995</b>	<b>41,006</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>
Salaries and Wages	0	25	0	0	0
Other Expenses	51,995	40,982	0	100,000	100,000
Professional Services	51,995	40,982	0	0	0
Transfers Out	0	0	0	100,000	100,000
Creeks and Open Space Maintenance				100,000	100,000
<b>REVENUES</b>	<b>24,284</b>	<b>24,918</b>	<b>8,259</b>	<b>5,000</b>	<b>5,000</b>
Earnings on Investments	24,284	24,918	8,259	5,000	5,000
<b>Balance End of Year</b>	<b>165,560</b>	<b>149,471</b>	<b>157,730</b>	<b>62,730</b>	<b>(32,270)</b>
<b>Balance Beginning of Year</b>	<b>25,970</b>	<b>38,112</b>	<b>50,993</b>	<b>55,122</b>	<b>32,622</b>
<b>1302 - SR-LLD 1996-1 RCREATN PLAYFLD</b>	<b>(12,142)</b>	<b>(12,881)</b>	<b>(4,129)</b>	<b>22,500</b>	<b>22,500</b>
<b>EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>
Other Expenses	0	0	0	25,000	25,000
Transfers Out	0	0	0	25,000	25,000
Parks Maintenance				25,000	25,000
<b>REVENUES</b>	<b>12,142</b>	<b>12,881</b>	<b>4,129</b>	<b>2,500</b>	<b>2,500</b>
Earnings on Investments	12,142	12,881	4,129	2,500	2,500
<b>Balance End of Year</b>	<b>38,112</b>	<b>50,993</b>	<b>55,122</b>	<b>32,622</b>	<b>10,122</b>

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	<b>259,827</b>	<b>244,069</b>	<b>229,246</b>	<b>233,375</b>	<b>185,875</b>
<b>1303 - SR-LLD 1996-1 CREEK MNTENANCE</b>	<b>15,758</b>	<b>14,823</b>	<b>(4,129)</b>	<b>47,500</b>	<b>47,500</b>
<b>EXPENSES</b>	<b>27,900</b>	<b>27,705</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>
<b>Other Expenses</b>	<b>27,900</b>	<b>27,705</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>
Supplies	3,465	3,689	0	0	0
Professional Services	24,435	24,016	0	0	0
Transfers Out	0	0	0	50,000	50,000
Creeks Maintenance				50,000	50,000
<b>REVENUES</b>	<b>12,142</b>	<b>12,881</b>	<b>4,129</b>	<b>2,500</b>	<b>2,500</b>
Earnings on Investments	12,142	12,881	4,129	2,500	2,500
<b>Balance End of Year</b>	<b>244,069</b>	<b>229,246</b>	<b>233,375</b>	<b>185,875</b>	<b>138,375</b>
<b>Balance Beginning of Year</b>	<b>155,715</b>	<b>93,622</b>	<b>21,412</b>	<b>164,267</b>	<b>333,767</b>
<b>1304 - SR-LLD 1988-1 LGHTNG&amp;LNDSCPNG</b>	<b>62,093</b>	<b>72,210</b>	<b>(142,855)</b>	<b>(169,500)</b>	<b>(180,210)</b>
<b>EXPENSES</b>	<b>601,511</b>	<b>607,328</b>	<b>379,932</b>	<b>366,000</b>	<b>366,000</b>
<b>Salaries and Wages</b>	<b>208,976</b>	<b>212,308</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Benefits</b>	<b>72,530</b>	<b>66,090</b>	<b>0</b>	<b>0</b>	<b>0</b>
Insurance	36,901	32,379	0	0	0
Retirement	19,915	17,909	0	0	0
Taxes	15,714	15,802	0	0	0
<b>Other Expenses</b>	<b>320,005</b>	<b>328,931</b>	<b>379,932</b>	<b>366,000</b>	<b>366,000</b>
Administrative and Office Expenses	14,346	17,680	13,932	0	0
Supplies	2,710	132	0	0	0
Professional Services	258,504	279,754	0	0	0
Vehicle/Equipment	0	4,155	0	0	0
Utilities	24,713	27,210	0	0	0
Misc Expenses	0	0	0	0	0
Capital Expenditures	19,731	0	0	0	0

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
Transfers Out	0	0	366,000	366,000	366,000
Parks Maintenance			265,132	265,132	265,132
Public Right of Way Maintenance			25,000	25,000	25,000
Street Tree Maintenance			75,868	75,868	75,868
<b>REVENUES</b>	<b>539,418</b>	<b>535,118</b>	<b>522,787</b>	<b>535,500</b>	<b>546,210</b>
Property Taxes	539,418	535,118	522,787	535,500	546,210
Earnings on Investments	0	0	0	0	0
<b>Balance End of Year</b>	<b>93,622</b>	<b>21,412</b>	<b>164,267</b>	<b>333,767</b>	<b>513,977</b>



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#### **4.5 – PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS (PEG) FUNDS (1402)**

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The City receives Public, Educational, and Governmental Access (PEG) funds from cable providers to help support the local cable access channel administered by the City, KALB. Collection of these funds are allowed by federal law and expenses are restricted to capital costs such as equipment and facility upgrades.

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	<b>39,207</b>	<b>47,393</b>	<b>58,537</b>	<b>79,354</b>	<b>80,854</b>
<b>1402 - SR-CABLE TV (PEG)</b>	<b>(8,186)</b>	<b>(11,144)</b>	<b>(20,817)</b>	<b>(1,500)</b>	<b>(8,000)</b>
<b>EXPENSES</b>	<b>20,672</b>	<b>15,466</b>	<b>3,730</b>	<b>28,500</b>	<b>22,000</b>
<b>Other Expenses</b>	<b>20,672</b>	<b>15,466</b>	<b>3,730</b>	<b>28,500</b>	<b>22,000</b>
Administrative and Office Expenses	1,253	2,563	0	0	0
Vehicle/Equipment	19,419	12,903	3,730	28,500	22,000
<b>REVENUES</b>	<b>28,858</b>	<b>26,610</b>	<b>24,547</b>	<b>30,000</b>	<b>30,000</b>
Other Revenue	28,858	26,610	24,547	30,000	30,000
<b>Balance End of Year</b>	<b>47,393</b>	<b>58,537</b>	<b>79,354</b>	<b>80,854</b>	<b>88,854</b>

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#### **4.6 – PUBLIC ART FUND (1403)**

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Albany municipal code §20.58 (Art in Public Places Program), enacted in 2007, establishes a requirement that new development projects include a Public Art feature valued at 1.75% of construction. In lieu of including the feature themselves, certain projects may pay a fee to the City, as laid out in municipal code §20.58.050. Revenue from these fees is maintained solely for the acquisition, installation, improvement, and maintenance of Public Art Features.

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	<b>102,227</b>	<b>142,352</b>	<b>122,129</b>	<b>187,392</b>	<b>187,392</b>
<b>1403 - SR-PUBLIC ART</b>	<b>(40,125)</b>	<b>20,223</b>	<b>(65,263)</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>	<b>8,000</b>	<b>20,223</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Expenses</b>	<b>8,000</b>	<b>20,223</b>	<b>0</b>	<b>0</b>	<b>0</b>
Administrative and Office Expenses	0	20,223	0	0	0
Capital Expenditures	8,000	0	0	0	0
<b>REVENUES</b>	<b>48,125</b>	<b>0</b>	<b>65,263</b>	<b>0</b>	<b>0</b>
Other Revenue	48,125	0	65,263	0	0
<b>Balance End of Year</b>	<b>142,352</b>	<b>122,129</b>	<b>187,392</b>	<b>187,392</b>	<b>187,392</b>

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#### 4.7 – STORM DRAIN FUND (1601)

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The Storm Drain/National Pollutant Discharge Elimination System (NPDES) fund is funded by a fee established in 1992 and updated periodically. The fund is used to track revenues and expenditures for programs and activities used to prevent non-point source pollution including storm drain system improvement projects along with operational maintenance. In accordance with the City's Sewer and Storm Water Code (Chapter 15-4.9) the funds available shall be used for enforcement, implementation, and administrative overhead associated with the Urban Runoff Clean Water Program or associated documents including the Watershed Master Plan.

As seen in the detail to follow, if spending continues at the current rate, expenses will exceed revenues beginning in fiscal year 2022-23. A fee study is planned within the next biennium to ensure the rate assessed is sufficient to support ongoing operations as well as planned infrastructure repair and replacement.

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	955,331	954,574	884,287	583,422	199,964
<b>1601 - SR-STORM DRAINAGE / NPDES</b>	757	70,287	300,865	233,458	186,800
<b>EXPENSES from Section 3.3.8</b>	459,634	525,357	700,988	808,228	761,570
<b>REVENUES from Section 3.3.8</b>	458,876	455,070	400,123	574,770	574,770
<b>November 2020 Budgeted CIP</b>	-	-	-	150,000	0
Planned CIP Expenditures Remaining				150,000	
<b>Balance End of Year</b>	954,574	884,287	583,422	199,964	13,164

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## 4.8 – EMERGENCY MEDICAL SERVICES (EMS) FUND (1002)

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The Emergency Medical Services (EMS) Fund contains revenue from two parcel taxes: the Emergency Medical Services Special Tax; and the Paramedic Advanced Life Support (ALS) Fire Engines and Ambulance Special Tax. While the EMS Fund budget was discussed as part of the operating budget in section 3.3.6 of this document, the tax rate for the two parcel taxes is set annually by the Council so additional information is being provided as part of Section 4 Special Revenue Funds.

### **Emergency Medical Services Special Tax**

The Emergency Medical Services (EMS) Special Tax can be found in the City’s municipal code §4-7. The tax was established by voters in 1997 and amended in 2002. The tax imposed was intended solely for the purpose of raising revenue for the City’s operation of paramedic and ambulance transport services. The EMS tax replaced another source of funding that expired in July 1997. It was determined that the loss of that revenue would have a significant impact on the services the City would have been able to provide and so the EMS tax was established at a rate similar to the expiring tax.

### **Paramedic Advanced Life Support Fire Engines and Ambulance Special Tax**

Section 4-8 of the municipal charter sets out collection of the Paramedic Advanced Life Support (ALS) Fire Engines and Ambulance Special Tax. This tax was established by voters in 2000 with amendments in 2004 and 2010. The tax is intended to provide funding for the City’s EMS program and the code stipulates that it should be used for the exclusive purpose of providing ALS fire engines and ambulance transport services.

### **Tax Rate Adjustments**

Both the EMS and ALS taxes provide for increases in the maximum tax rate imposed by the City. The increases are determined by applying the cost of living adjustment for the San Francisco Bay Area, as published in the Consumer Price Index by the US Bureau of Labor and Statistics, to the previously determined maximum rate. The increases are capped at 4% for the ALS tax and 5% for the EMS tax.

As seen in the operating budget located in section 3, the annual cost of Emergency Medical Services exceeds the revenues generated from these taxes and the collection of service charges. The EMS Fund typically has zero net assets at the close of the Fiscal Year and is used entirely for support of operating expenses. Staff is recommending the full adjustment of the EMS Tax and the Advanced Life Support Tax as outlined below and explained in further detail in section 4.14 of the budget report.

	<b>Annual 2020-2021 Rate</b>	<b>Annual 2021-2022 Maximum Rate</b>	<b>Annual 2021-2022 Adjusted Rate</b>	<b>Approximate Change</b>

Emergency Medical Services Program (EMS)	\$ 87.93	\$ 89.45	\$ 89.45	\$ 1.52
Paramedic Advanced Life Support (ALS)	\$ 23.66	\$ 24.07	\$ 24.07	\$ 0.41



	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	(114,911)	(114,911)	(44,644)	(44,644)	(44,644)
<b>1002 - SR-EMERGENCY MEDICAL SERVICES</b>	0	(70,267)	0	0	(0)
<b>EXPENSES from Section 3.3.7</b>	2,436,288	2,300,061	2,612,914	2,699,524	2,814,671
<b>REVENUES from Section 3.3.7</b>	2,436,288	2,370,328	2,612,914	2,699,524	2,814,671
<b>Balance End of Year</b>	(114,911)	(44,644)	(44,644)	(44,644)	(44,644)

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## 4.9 – SIDEWALK PARCEL TAX (1305)

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The City of Albany Safe and Accessible Sidewalks Special Parcel Tax, Measure P1, was approved by voters in November 2016. The tax rate and purpose are set forth in municipal code §4-14. The funds generated are used to repair and upgrade aging and deteriorating public sidewalks and remove obstructions so that Albany sidewalks are safe and accessible by pedestrians, including people with disabilities that affect mobility. This parcel tax will sunset in 2026.

### Tax Rate Adjustments

The code provides for increases in the tax rate imposed by the City. The increases are determined by applying the cost of living adjustment for the San Francisco Bay Area, as published in the Consumer Price Index by the US Bureau of Labor and Statistics, to the previously determined maximum rate. The increase is capped at 2%. The code specifies that the rate cannot decrease, except by voter action.

Staff is recommending the full adjustment of tax as outlined below and explained in further detail in section 4.14 of the budget report.

	<b>Annual 2020-2021 Rate</b>	<b>Annual 2021-2022 Maximum Rate</b>	<b>Annual 2021-2022 Adjusted Rate</b>	<b>Approximate Change</b>
1305 – Sidewalk Parcel Tax	\$ 40.65	\$ 41.47	\$ 41.47	\$ 0.82

\* Rate for a 2,501-5,000 square foot SRF parcel – all rates are listed in the resolution in section 4.14.1

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	<b>381,100</b>	<b>414,999</b>	<b>619,062</b>	<b>680,146</b>	<b>240,184</b>
<b>1305 - SR-SIDEWALK PARCEL TAX</b>	<b>(33,899)</b>	<b>(204,063)</b>	<b>(61,084)</b>	<b>(206,963)</b>	<b>(211,282)</b>
<b>EXPENSES</b>	<b>171,171</b>	<b>16,299</b>	<b>162,776</b>	<b>21,481</b>	<b>21,481</b>
<b>Other Expenses</b>	<b>171,171</b>	<b>16,299</b>	<b>162,776</b>	<b>21,481</b>	<b>21,481</b>
Administrative and Office Expenses	7,492	8,785	6,773	9,000	9,000
Professional Services	1,399	0	779	0	0
Capital Expenditures	162,280	7,514	143,805	0	0
Transfers Out	0	0	11,419	12,481	12,481
<b>REVENUES</b>	<b>205,070</b>	<b>220,363</b>	<b>223,860</b>	<b>228,444</b>	<b>232,763</b>
Property Taxes	205,070	207,777	211,360	215,944	220,263
Earnings on Investments	0	12,585	12,500	12,500	12,500
<b>November 2020 Budgeted CIP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>646,925</b>	<b>223,000</b>
Planned CIP Expenditures Remaining				646,925	223,000
<b>Balance End of Year</b>	<b>414,999</b>	<b>619,062</b>	<b>680,146</b>	<b>240,184</b>	<b>228,466</b>

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#### 4.10 – PARKS AND OPEN SPACE FUND (MEASURE M) (1306)

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Established by voters in 2018, the Parks and Open Space Special Parcel Tax is described in §4-15 of the Albany municipal code. The tax was proposed as a way to fund ongoing maintenance and park improvements as Lighting and Landscaping District 1996-1 (Measure R) funding that had been used to fund the acquisition, improvement, and maintenance of several parks and open spaces in the City was expiring. The Parks and Open Space tax was first collected on property tax bills in fiscal year 2019-20 and has so far been used to support operating expenses associated with parks maintenance.

As part of section 3.3.8 of the budget report, operational parks maintenance overseen by the Public Works department is partially funded by transfers from this fund. Other non-operational expenses, such as future capital projects, may be coded directly to this funding source. The budget presented reserves a portion of the tax proceeds each year for future capital projects associated with the replacement or improvement of park and open space areas.

#### **Tax Rate Adjustments**

The code provides for increases in the tax rate imposed by the City. The increases are determined by applying the cost of living adjustment for the San Francisco Bay Area, as published in the Consumer Price Index by the US Bureau of Labor and Statistics, to the previously determined maximum rate. The increase is capped at 2%. The code specifies that the rate cannot decrease, except by voter action.

Staff is recommending the full adjustment of tax as outlined below and explained in further detail in section 4.14 of the budget report.

	<b>Annual 2020-2021 Rate</b>	<b>Annual 2021-2022 Maximum Rate</b>	<b>Annual 2021-2022 Adjusted Rate</b>	<b>Approximate Change</b>
2018 – Parks and Open Space	\$ 71.28	\$ 72.51	\$ 72.51	\$ 1.23

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	<b>0</b>	<b>(3,203)</b>	<b>459,215</b>	<b>628,690</b>	<b>791,256</b>
<b>1306 - SR-PARKS/OPEN SPACE</b>	<b>3,203</b>	<b>(462,418)</b>	<b>(169,475)</b>	<b>(162,567)</b>	<b>(172,171)</b>
<b>EXPENSES</b>	<b>3,203</b>	<b>4,347</b>	<b>308,339</b>	<b>324,663</b>	<b>324,663</b>
<b>Other Expenses</b>	<b>3,203</b>	<b>4,347</b>	<b>308,339</b>	<b>324,663</b>	<b>324,663</b>
Administrative and Office Expenses	3,203	4,347	2,339	0	0
Transfers Out	0	0	306,000	324,663	324,663
Parks Maintenance			96,000	96,000	96,000
Street Tree Maintenance			200,000	200,000	200,000
Creeks Maintenance			10,000	10,000	10,000
Administration				18,663	18,663
<b>REVENUES</b>	<b>0</b>	<b>466,765</b>	<b>477,814</b>	<b>487,230</b>	<b>496,834</b>
Property Taxes	0	461,547	470,814	480,230	489,834
Earnings on Investments	0	5,218	7,000	7,000	7,000
<b>Balance End of Year</b>	<b>(3,203)</b>	<b>459,215</b>	<b>628,690</b>	<b>791,256</b>	<b>963,428</b>

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#### 4.11 – LIBRARY OPERATIONS FUND (1401)

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The Library Operations Fund records revenue from two voter approved parcel taxes: the Library Services Act of 1994 and the Supplemental Library Services Act 2006. These special taxes support additional library services for Albany residents. The taxes are outlined in the Albany Municipal Code: Chapter 5-22 (Library Services Act of 1994) and Chapter 5-23 (Supplemental Library Services Act 2006).

#### **Tax Rate Adjustments**

Both code sections provide for increases in the tax rate imposed by the City. The increases are determined by applying the cost of living adjustment for the San Francisco Bay Area, as published in the Consumer Price Index by the US Bureau of Labor and Statistics, to the previously determined maximum rate. The increase for both taxes is capped at 5%.

As seen in the following detail, the current revenue rate is projected to produce expenses in excess of revenues; however, there is sufficient fund balance to cover these amounts as well as maintain sufficient fund balance for unexpected expenses. Due to the COVID-19 pandemic, the County closed the library to the public, therefore eliminating the additional hours the City pays for. This reduced the amount paid to the County, significantly increasing the fund's balance. The Library Fund will have accumulated a balance of approximately \$805,357 as of June 30, 2021.

While this is a large fund balance, keeping the tax rate at the current level will allow the City to maintain this rate for several years while slowly drawing down the balance in the fund. Staff recommend no change to the applied tax rate for fiscal year 2021-22.

	<b>Annual 2020-2021 Maximum Rate</b>	<b>Annual 2021-2022 Maximum Rate</b>	<b>Annual 2021-2022 Adjusted Rate</b>	<b>Approximate Change</b>
Library Services Act of 1994	\$ 84.38	\$ 85.83	\$ 69.22	Zero
Supplemental Library Services Act of 2006	\$ 34.92	\$ 35.53	\$ 28.36	Zero

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	<b>311,758</b>	<b>327,763</b>	<b>452,011</b>	<b>840,547</b>	<b>796,862</b>
<b>1401 - SR-LIBRARY OPERATIONS</b>	<b>(16,005)</b>	<b>(124,248)</b>	<b>(388,536)</b>	<b>43,686</b>	<b>28,728</b>
<b>EXPENSES</b>	<b>788,148</b>	<b>687,553</b>	<b>391,943</b>	<b>861,577</b>	<b>866,577</b>
Salaries and Wages	1,260	0	0	0	0
Benefits	96	0	0	0	0
Taxes	96	0	0	0	0
<b>Other Expenses</b>	<b>786,792</b>	<b>687,553</b>	<b>391,943</b>	<b>861,577</b>	<b>866,577</b>
Administrative and Office Expenses	19,440	21,500	18,079	22,500	22,500
Professional Services	767,351	666,052	306,717	775,440	780,440
Transfers Out	0	0	67,147	63,637	63,637
<b>REVENUES</b>	<b>804,153</b>	<b>811,801</b>	<b>780,479</b>	<b>817,891</b>	<b>837,849</b>
Property Taxes	764,404	753,535	731,714	747,891	762,849
Earnings on Investments	0	12,067	15,000	20,000	20,000
Miscellaneous Reimbursements	39,750	46,198	33,765	50,000	55,000
<b>Balance End of Year</b>	<b>327,763</b>	<b>452,011</b>	<b>840,547</b>	<b>796,862</b>	<b>768,134</b>

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**4.12 – STREET PAVING AND STORM DRAIN IMPROVEMENT TAX  
FUND (2006)**

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The Albany Street Paving and Storm Drain Facility Improvement tax was authorized by 2006 Measure F. The tax is detailed in municipal code §4-10 which states the tax revenue shall be used for the repair, rehabilitation, and other improvements needed for streets and storm drains. The fund supports projects including the Annual Storm Drain Rehabilitation Program, The Watershed Management Plan, and Annual Street Rehabilitation Projects.

**Tax Rate Adjustments**

The code provides for increases in the tax rate imposed by the City. The increases are determined by applying the cost of living adjustment for the San Francisco Bay Area, as published in the Consumer Price Index by the US Bureau of Labor and Statistics, to the previously determined maximum rate. The increase is capped at 5%.

Staff is recommending the full adjustment of tax as outlined below and explained in further detail in section 4.14 of the budget report.

	<b>Annual 2020-2021 Rate</b>	<b>Annual 2021-2022 Maximum Rate</b>	<b>Annual 2021-2022 Adjusted Rate</b>	<b>Approximate Change</b>
St. & Storm Drain Improvement	\$ 139.71	\$ 142.12	\$ 142.12	\$ 2.41



	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	<b>4,120,873</b>	<b>4,074,253</b>	<b>4,552,525</b>	<b>4,827,670</b>	<b>331,892</b>
<b>2006 - CIP-MSR F-STRT&amp;STRM DRN PRJS</b>	<b>46,621</b>	<b>(478,272)</b>	<b>(275,145)</b>	<b>(1,029,381)</b>	<b>(1,052,793)</b>
<b>EXPENSES</b>	<b>1,181,600</b>	<b>681,107</b>	<b>872,503</b>	<b>141,220</b>	<b>141,220</b>
Salaries and Wages	201,487	168,849	6,875	0	0
Benefits	68,505	50,539	2,117	0	0
Insurance	39,593	26,219	1,045	0	0
Retirement	14,419	12,206	554	0	0
Taxes	14,493	12,114	518	0	0
<b>Other Expenses</b>	<b>911,607</b>	<b>461,719</b>	<b>863,511</b>	<b>141,220</b>	<b>141,220</b>
Administrative and Office Expenses	21,702	19,339	20,755	20,000	20,000
Professional Services	90,427	8,678	99,874	0	0
Capital Expenditures	407,644	41,967	398,902	0	0
Transfers Out	391,834	391,735	343,979	121,220	121,220
Debt Service (3004)	391,834	391,735	222,764	0	0
General Fund (0001)	0	0	121,215	0	0
Storm Drain (1601)	0	0	0	121,220	121,220
<b>REVENUES</b>	<b>1,134,979</b>	<b>1,159,379</b>	<b>1,147,648</b>	<b>1,170,601</b>	<b>1,194,013</b>
Property Taxes	1,134,979	1,159,379	1,147,648	1,170,601	1,194,013
Other Revenue	0	0	0	0	0
<b>November 2020 Budgeted CIP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,525,159</b>	<b>1,300,000</b>
Planned CIP Expenditures Remaining				5,525,159	1,300,000
<b>Balance End of Year</b>	<b>4,074,253</b>	<b>4,552,525</b>	<b>4,827,670</b>	<b>331,892</b>	<b>84,684</b>

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## 4.11 – SEWER FUNDS

### Operations, Capital, and Debt Service Funds (4001, 4002, 4003)

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#### Albany’s Sewer Enterprise Fund

The City’s sewer service funds are considered enterprise funds, fully funded by fees charged to the end user (AMC §15-1). Sewer fees are used to pay for: annual maintenance and operating costs (4001); contributions to capital project and replacement reserves (4002); and annual debt service payments for capital improvements installed in prior years (4003). The Sewer Master Plan has identified projects that are needed to meet compliance requirements and to maintain the sanitary sewer system in a manner that protects the public health and safety.

As these funds are presented in the audit with one balance, the beginning and ending balance associated with sewer operations is listed as a whole for all three funds, not individually.

#### Sewer Operations (4001)

Sewer operations are detailed in section 3.3.8 of this report with the Public Works operating budget. The budget is presented in summary again here to show how it interacts with the Sewer Funds’ fund balance.

#### Sewer Capital Projects (4002)

Capital projects are tracked separately from both the operations and debt service. When appropriated through the CIP process, funds are transferred from the sewer operations fund to the capital fund to hold in reserve for the approved projects.

#### Debt Service (4003)

In 2016, the City issued \$4,810,000 in Wastewater Refunding Bonds. The bonds were issued to refinance a 2004 bond issue at a lower interest rate. The previous bond had been issued to finance various sewer improvements. The refunding bond will be fully paid in fiscal year 2025. The below table shows payment details through the end of the bond payment period:

<b>Fiscal Year</b>	<b>Payment Date</b>	<b>Interest Due</b>	<b>Principal Due</b>	<b>Total Debt Service Payment</b>	<b>Balance After Payment</b>
2021-22	8/1/2021	21,917	305,000	326,917	1,715,000
	2/1/2022	18,608	250,000	268,608	1,465,000
2022-23	8/1/2022	15,895	310,000	325,895	1,155,000
	2/1/2023	12,532	255,000	267,532	900,000
2023-24	8/1/2023	9,765	315,000	324,765	585,000
	2/1/2024	6,347	260,000	266,347	325,000
2024-25	8/1/2024	3,526	325,000	328,526	0

The bond is paid through the collection of sewer fees by a transfer from the Sewer Operations Fund (4001).

**Fee Rate Adjustments**

The city updated its analysis of the sewer service charge in July 2017 and adopted Resolution 2017-69 mandating annual increases by the CPI to the sewer rate until 2022. Staff plan on conducting another fee study in the coming biennium to adjust fees for future operation and capital needs. The below adjustment is discussed again in section 4.14 of this report.

	<b>Annual 2020-2021 Rate</b>	<b>Annual 2021-2022 Maximum Rate</b>	<b>Annual 2021-2022 Adjusted Rate</b>	<b>Approximate Change</b>
Annual Sewer Service Charge	\$ 576.72	\$ 602.73	\$ 602.73	\$ 26.01

	2019 Actual	2020 Actual	2021 Year to Date	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	11,175,211	8,179,180	5,825,724	6,668,734	(1,454,180)
<b>4001 - ENT-SEWER OPERATIONS</b>	(3,088,602)	(3,071,451)	(3,584,489)	(1,645,161)	(1,637,963)
<b>EXPENSES from Section 3.3.8</b>	639,506	770,807	531,429	2,152,994	2,160,192
<b>REVENUES from Section 3.3.8</b>	3,728,108	3,842,257	4,115,918	3,798,155	3,798,155
<b>4002 - ENT-SEWER CAPITAL PROJECTS</b>	(56,558)	652,795	2,741,479	9,768,076	4,347,000
<b>EXPENSES</b>	(0)	694,438	2,797,487	0	0
<b>Other Expenses</b>	(0)	694,438	2,797,487	0	0
Administrative and Office Expenses	0	0	0	0	0
Professional Services	(0)	694,438	575,372	0	0
Capital Expenditures	0	(0)	2,222,115	0	0
<b>REVENUES</b>	56,558	41,643	56,008	40,000	40,000
Charges for Services	56,558	41,643	56,008	40,000	40,000
<b>November 2020 Budgeted CIP</b>	-	-	-	9,808,076	4,387,000
Planned CIP Expenditures Remaining				9,808,076	4,387,000
<b>4003 - ENT-SEWER DEBT SERVICE</b>	149,128	65,200	(0)	0	0
<b>EXPENSES</b>	149,128	65,200	593,523	597,100	595,002
<b>Other Expenses</b>	149,128	65,200	593,523	597,100	595,002
Administrative and Office Expenses	1,575	1,575	1,575	1,575	1,575
Debt Service Payments	147,553	63,625	591,948	595,525	593,427
<b>REVENUES</b>	0	0	593,523	597,100	595,002
Transfers In	0	0	593,523	597,100	595,002
<b>Balance End of Year</b>	8,179,180	5,825,724	6,668,734	(1,454,180)	(4,163,217)

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#### 4.14 – PARCEL TAX RATE ADJUSTMENTS FY 2021-22

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The City of Albany has several approved special taxes and fees that are collected annually on the Alameda County Property Tax Roll. These taxes and fees are different than the Special Assessments under Landscaping and Lighting District laws. The Assessment Districts have a prescribed process under State law for the preparation of an annual report and levy of the assessment. For the local taxes and fees, because they were adopted at different times, the language providing for an adjustment also varies.

The following are the local taxes and fees being addressed by this item:

- 1) Library Services Act of 1994
- 2) Supplemental Library Services Act of 2006
- 3) Emergency Medical Services Program (EMS)
- 4) Paramedic Advanced Life Support (ALS)
- 5) 2006 Street Paving and Storm Drain Improvement Tax
- 6) 2018 Parks and Open Space Parcel Tax
- 7) Sidewalk Parcel Tax
- 8) Sewer Service Charges

The City also collects from property owners an annual Storm Drain / Urban Run-off (National Pollution Discharge Elimination System – NPDES) Fee. This fee was implemented without a provision for an annual adjustment and therefore the fee remains unchanged since implementation in 1992. Changes in laws regulating property related fees would impose new requirements for a change in the amount of the Storm Drain / Urban Run-off fee. Staff are working on getting this fee updated to cover increasing costs in the near future and will bring additional information to Council at a later date.

NBS has advised Staff that the 2021-2022 potential annual adjustment for taxes and fees that contain an annual adjustment provision would increase 1.722% for taxes with a December CPI adjustment and 3.806% for sewer fees which provided for an April CPI adjustment. These are below any of the maximum adjustment levels stated in the authorizing measures. As a municipal finance best practice, it is appropriate for the City Council to take a formal action on both the Maximum Fee or Tax, and the Proposed Fee or Tax.

The “maximum” is derived by multiplying the maximum fee approved in the previous fiscal year (Fiscal Year 2020-2021) by the “annual adjustment factor” (1.722% or 3.806%). Because the County collects property tax payments in two equal installments the rate levied must be an even number. Therefore, when NBS prepares the tax roll, in some cases the actual amount levied will be one cent less than the calculated maximum.

These fees and taxes are accounted for in separate funds to ensure the proper use and accounting for the revenue generated. Staff has analyzed funding required in Fiscal Year 2021-22 based on projected revenue and expenses and presented these estimates in the biennial budget package. This requires an analysis of estimated revenue, estimated expenditures, and any deficit or surplus funds collected in previous years. The purpose of this analysis is to determine whether an adjustment to the maximum rate is recommended at this time. If less than the “Maximum Adjustment” is required for the upcoming year, future increase(s) will still be available. For example, if no increase is required for the current year and the change in the CPI next year is 1.0% – at that time the rate could increase the equivalent of 2.722% (1.722% FY 2021-2022 plus 1.0% in FY 2022-2023).

The information provided in sections 4.8 through 4.13 of the budget packet summarize, for each of the taxes and fees, key data as well as whether an adjustment is recommended. The rates described is the base rate for a single residential unit. Each of the fees/taxes has a conversion factor for other land use types. Most of the current rates are being levied at the maximum rate based on the application of previous authorized cost of living adjustments, unless otherwise noted.

Staff recommends that the City Council confirm the proposed Fiscal Year 2021-2022 rates as presented. The Exhibit attached to the Resolution contains a column for the adjusted rate. Tax rates must be adopted by Council and submitted to Alameda County by August 10 of each year. The proposed rates are consistent with past Council direction and tax requirements.

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**RESOLUTION NO. 2021-62**

**A RESOLUTION OF THE ALBANY CITY COUNCIL ADJUSTING  
THE FISCAL YEAR 2021-2022 RATES TO BE APPLIED TO  
CITY OF ALBANY SPECIAL TAXES AND FEES COLLECTED  
ON THE ANNUAL PROPERTY TAX BILL**


**WHEREAS**, the City of Albany collects certain local approved special taxes and fees on the County Property Tax Bill; and

**WHEREAS**, the authorizing measures and actions imposing these fees in some cases allow for an annual adjustment based on the change in the Consumer Price Index; and

**WHEREAS**, the City's Property Tax Assessment Consultant (NBS Government Services) has calculated the maximum rate of adjustment for each of the subject fees based on a 1.722% percent change in the Consumer Price Index for December 2020 and a 3.806% percent change for April 2021; and

**WHEREAS**, staff analyzed the projected revenues and expenses for each of the subject fees and presented the biennial budget at the City Council meeting on June 7, 2021.

**NOW THEREFORE, BE IT RESOLVED**, that the City Council of the City of Albany does hereby adopt the attached schedule of Approved Rates, which shall be used to calculate the subject fees and taxes on the Fiscal Year 2021 / 2022 tax roll.

  
\_\_\_\_\_  
GE'NELL GARY, MBA - MAYOR

**Attachment:** Exhibit A - Schedule of Maximum and Proposed 2020/21 Rates

**Exhibit A**  
**Maximum and Proposed 2020/21 Rates**

<b>FUND 1401</b>	<b>Annual 2020-2021 Rate</b>	<b>Annual 2021-2022 Maximum Rate</b>	<b>Annual 2021-2022 Adjusted Rate</b>	<b>Approximate Change</b>
Library Services Act of 1994	\$ 84.38	\$ 85.83	\$ 69.22	Zero
Supplemental Library Services Act of 2006	\$ 34.92	\$ 35.53	\$ 28.36	Zero

<b>FUND 1002</b>	<b>Annual 2020-2021 Rate</b>	<b>Annual 2021-2022 Maximum Rate</b>	<b>Annual 2021-2022 Adjusted Rate</b>	<b>Approximate Change</b>
Emergency Medical Services Program (EMS)	\$ 87.93	\$ 89.45	\$ 89.45	\$ 1.52
Paramedic Advanced Life Support (ALS)	\$ 23.66	\$ 24.07	\$ 24.07	\$ 0.41

<b>FUND 2006</b>	<b>Annual 2020-2021 Rate</b>	<b>Annual 2021-2022 Maximum Rate</b>	<b>Annual 2021-2022 Adjusted Rate</b>	<b>Approximate Change</b>
2006 – St. & Storm Drain Improvement	\$ 139.71	\$ 142.12	\$ 142.12	\$ 2.41

<b>FUND 1306</b>	<b>Annual 2020-2021 Rate</b>	<b>Annual 2021-2022 Maximum Rate</b>	<b>Annual 2021-2022 Adjusted Rate</b>	<b>Approximate Change</b>
2018 – Parks and Open Space	\$ 71.28	\$ 72.51	\$ 72.51	\$ 1.23



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<b>FUND 1305</b> 2016 Sidewalk Parcel Tax	<b>Parcel Size</b> <b>(Square Feet)</b>	<b>Annual</b> <b>2020-2021</b> <b>Rate</b>	<b>Annual</b> <b>2021-2022</b> <b>Maximum</b> <b>Rate</b>	<b>Annual</b> <b>2021-2022</b> <b>Adjusted Rate</b>	<b>Approximate</b> <b>Change</b>
Single-family Residential	0-2,500	\$ 29.03	\$ 29.61	\$ 29.61	\$ 0.58
	2,501-5,000	\$ 40.65	\$ 41.47	\$ 41.47	\$ 0.82
	Over 5,000	\$ 52.27	\$ 53.31	\$ 53.31	\$ 1.04
Condominium / Townhome	Per Unit	\$ 16.26	\$ 16.58	\$ 16.58	\$ 0.32
Multi-Family Residential	Per Unit	\$ 16.26	\$ 16.58	\$ 16.58	\$ 0.21
Non-Residential	0-5,000	\$ 52.27	\$ 53.31	\$ 53.31	\$ 1.04
	5,001-10,000	\$ 75.61	\$ 77.12	\$ 77.12	\$ 1.51
	10,001-20,000	\$ 81.30	\$ 82.93	\$ 82.93	\$ 11.63
	20,000 and above	\$ 93.09	\$ 94.95	\$ 94.95	\$ 1.86

<b>FUND 4001</b>	<b>Annual</b> <b>2020-2021</b> <b>Rate</b>	<b>Annual</b> <b>2021-2022</b> <b>Maximum Rate</b>	<b>Annual</b> <b>2021-2022</b> <b>Adjusted Rate</b>	<b>Approximate</b> <b>Change</b>
Annual Sewer Service Charge	\$ 576.72	\$ 602.73	\$ 602.73	\$ 26.01



# City of Albany

1000 San Pablo Avenue • Albany, California 94706  
(510) 528-5710 • [www.albanyca.org](http://www.albanyca.org)

## RESOLUTION NO. 2021-62

PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF ALBANY,

The 7th day of June, 2021, by the following votes:

AYES: Council Members Jordan, McQuaid, Nason, Tiedemann and Mayor Gary

NOES: none

ABSENT: none

ABSTAINED: none

RECUSED: none

WITNESS MY HAND AND THE SEAL OF THE CITY OF ALBANY, this 8th  
day of June, 2021.

Anne Hsu  
CITY CLERK

*The City of Albany is dedicated to maintaining its small town ambiance, responding to the needs of a diverse community, and providing a safe, healthy and sustainable community.*

# **5. DEBT SERVICE FUNDS**

Debt service funds account for the accumulation of resources for, and payment on, long-term debt principal and interest.

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### 5.1 – 2009 STORM DRAIN DEBT FUND (3004)

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In 2006, voters approved a debt issue in the amount of \$3,465,155.81 to fund storm drain repair and replacement. As the amount was not large enough for a public bond issuance, a parcel tax note was issued by Capital One Public Funding, LLC in 2009. The note will be fully paid in fiscal year 2021-22. The below table shows payment details for the coming fiscal year:

<b>Fiscal Year</b>	<b>Payment Date</b>	<b>Interest Due</b>	<b>Principal Due</b>	<b>Total Debt Service Payment</b>	<b>Balance After Payment</b>
2021-22	8/1/2021	4,399	191,292	195,692	0.00

This bond has historically been paid through a transfer from income received from the Street Paving and Storm Drain Improvement Tax (Fund 2006). Due to the amount remaining in escrow, no transfer will be necessary for fiscal year 2021-22.

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	<b>743,103</b>	<b>351,269</b>	<b>358,740</b>	<b>364,268</b>	<b>195,691</b>	<b>0</b>
<b>3004 - DS-2009 STRM DRN PARCEL NOTE</b>	<b>391,834</b>	<b>(7,471)</b>	<b>(5,528)</b>	<b>168,577</b>	<b>195,691</b>	<b>0</b>
<b>EXPENSES</b>	<b>391,834</b>	<b>391,834</b>	<b>391,734</b>	<b>391,384</b>	<b>195,691</b>	<b>0</b>
<b>Other Expenses</b>	<b>391,834</b>	<b>391,834</b>	<b>391,734</b>	<b>391,384</b>	<b>195,691</b>	<b>0</b>
Administrative and Office Expenses	450	450	350	0	0	0
Debt Service Payments	391,384	391,384	391,384	391,384	195,691	0
<b>REVENUES</b>	<b>0</b>	<b>399,305</b>	<b>397,262</b>	<b>222,807</b>	<b>0</b>	<b>0</b>
Transfers In	0	391,834	391,735	222,764	0	0
Earnings on Investments	0	7,471	5,527	43	0	0
<b>Balance End of Year</b>	<b>351,269</b>	<b>358,740</b>	<b>364,268</b>	<b>195,691</b>	<b>0</b>	<b>0</b>

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**5.2 – 2016 GENERAL OBLIGATION BOND FUND (3005)**

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In 2016, the City issued \$14,750,000 in General Obligation Refunding Bonds. The bonds were issued to refinance several the City’s outstanding General Obligation Bonds at a lower interest rate. The previous bonds had been issued to finance various capital improvements. The refunding bond will be fully paid in fiscal year 2038. The below table shows payment details for the next five years:

<b>Fiscal Year</b>	<b>Payment Date</b>	<b>Interest Due</b>	<b>Principal Due</b>	<b>Total Debt Service Payment</b>	<b>Balance After Payment</b>
2021-22	8/1/2021	198,806	600,000	798,806	11,770,000
	2/1/2022	183,806	0	183,806	11,770,000
2022-23	8/1/2022	183,806	630,000	813,806	11,140,000
	2/1/2023	168,056	0	168,056	11,140,000
2023-24	8/1/2023	168,056	665,000	833,056	10,475,000
	2/1/2024	151,431	0	151,431	10,475,000
2024-25	8/1/2024	151,431	700,000	851,431	9,775,000
	2/1/2025	133,931	0	133,931	9,775,000
2025-26	8/1/2025	133,931	735,000	868,931	9,040,000
	2/1/2026	115,556	0	115,556	9,040,000

Each year, the Finance Director calculates the tax rate needed to collect the total debt service payment for the following fiscal year by dividing the total debt service payment by the City’s estimated taxable valuation. For fiscal year 2021-22 the total debt service payment is \$982,612. As of March 28, 2021, the County Assessor’s Office estimated the City’s total taxable valuation at \$3,167,886,245. As such, the tax rate for fiscal year 2021-22 will be set at .0310% of assessed value.

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Proposed	2023 Proposed
<b>Balance Beginning of Year</b>	54,527	(110,725)	(8,425)	77,146	90,059	90,059
<b>3005 - DS - 2016 GO RFDG BONDS</b>	165,252	(102,300)	(85,571)	(12,913)	0	(750)
<b>EXPENSES</b>	<b>1,233,193</b>	<b>983,646</b>	<b>980,363</b>	<b>982,612</b>	<b>982,612</b>	<b>981,862</b>
<b>Other Expenses</b>	<b>1,233,193</b>	<b>983,646</b>	<b>980,363</b>	<b>982,612</b>	<b>982,612</b>	<b>981,862</b>
Administrative and Office Expenses	750	750	750	750	0	0
Debt Service Payments	1,232,443	982,896	979,613	981,862	982,612	981,862
<b>REVENUES</b>	<b>1,067,942</b>	<b>1,085,946</b>	<b>1,065,933</b>	<b>995,525</b>	<b>982,612</b>	<b>982,612</b>
Property Taxes	1,067,942	1,085,946	1,065,933	995,525	982,612	982,612
Earnings on Investments	0	0	0	0	0	0
<b>Balance End of Year</b>	<b>(110,725)</b>	<b>(8,425)</b>	<b>77,146</b>	<b>90,059</b>	<b>90,059</b>	<b>90,809</b>

# **6. ALBANY POLICE AND FIRE PENSION PLAN**



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## 6.1 – ALBANY POLICE AND FIRE PENSION FUND (6001)

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The Albany Police and Fire Pension Plan (the Plan) is a fiduciary fund maintained by the City for the benefit of members of the plan. The plan closed to new participants in 1971 when active service members were transitioned to CalPERS. The plan is governed per City Charter Chapter IX and monitored by the Board of Police and Fire Pension Fund Commissioners (the Board) as laid out in said Chapter. Benefits are paid out as set forth in the City Charter and adjustments to benefits paid are made to service retirees on an annual basis, while disability retiree payments are adjusted in conjunction with current City union contracts.

Per the City Charter, the Board shall have charge of and administer the fund and report on the condition of the Plan, with a full and complete list of the beneficiaries and amounts paid to them, in June of each year. As of June 1, 2021, the plan is paying benefits to 14 retirees and 4 beneficiaries. Beneficiaries and amounts paid in fiscal year 2020-21 are listed in Section 6.2 of this report. Annual adjustments for service retirees were approved by the Board at the April 27, 2021 meeting and are effective July 1, 2021. Adjustments for disability retirees will be made throughout the year when AFFA and APOA adjustments are made and presented to the board at that time. Estimated amounts are included in the following budget detail.

The Plan currently has investments in both the Local Agency Investment Fund (LAIF) administered by the State of California as well as private investments administered by CIBC. Investment updates are provided to the City Council on a quarterly basis with the Finance Director's quarterly update.

	2018 Actual	2019 Actual	2020 Actual	2021 YTD	2022 Estimated	2023 Estimated
<b>6001 - TRST-POLICE &amp; FIRE PENSION</b>	<b>833,279</b>	<b>838,431</b>	<b>1,183,898</b>	<b>121,158</b>	<b>106,485</b>	<b>160,572</b>
<b>EXPENSES</b>	<b>1,370,032</b>	<b>1,299,753</b>	<b>1,300,016</b>	<b>1,097,338</b>	<b>1,250,985</b>	<b>1,305,072</b>
<b>Pension Payments</b>	<b>1,279,564</b>	<b>1,257,130</b>	<b>1,279,094</b>	<b>1,074,294</b>	<b>1,201,940</b>	<b>1,256,027</b>
<b>Other Expenses</b>	<b>90,468</b>	<b>42,623</b>	<b>20,922</b>	<b>23,044</b>	<b>49,045</b>	<b>49,045</b>
Administrative and Office Expenses	65,881	0	0	127	19,045	19,045
Professional Services	24,587	42,623	20,922	22,917	30,000	30,000
<b>REVENUES</b>	<b>536,753</b>	<b>461,322</b>	<b>116,118</b>	<b>976,180</b>	<b>1,144,500</b>	<b>1,144,500</b>
Earnings on Investments	318,030	242,599	(102,605)	553,930	300,000	300,000
Transfers In	218,723	218,723	218,723	422,250	844,500	844,500
Transfer In from Pension Tax Fund	218,723	218,723	218,723	422,250	844,500	844,500

**6.2 – ALBANY POLICE AND FIRE PENSION FUND  
BENEFICIARY PAYMENTS**

<b>Plan Member</b>	<b>Active/Inactive/ Spouse</b>	<b>Amount Paid (Estimated)</b>	<b>Retroactive Payments</b>
Birkhofer, Carl	Active	\$84,276.81	\$10,556.19
Boyd, Judith	Spouse	\$48,202.32	
Clemons, Arthur	Active	\$79,702.60	\$774.74
Cochran, Rose	Spouse	\$39,585.12	
Ford, John	Active	\$64,630.44	\$627.49
Gonzalves, Raymond	Active	\$87,281.64	\$465.23
Harris, Raoul	Active	\$96,147.71	\$3,819.01
Heaney, Frank	Inactive	\$19,898.05	
Herrera, Frank	Active	\$91,996.50	\$9,954.78
Hertzog, Carla	Inactive	\$24,940.30	
Jensen, Shirley	Spouse	\$31,759.92	
Megonnigil, John	Active	\$76,883.80	\$747.13
Patton, Ronald	Active	\$102,889.93	\$4,161.83
Rose, Carol	Active	\$41,514.13	\$4,799.99
Simmons, Lee	Spouse	\$25,948.32	
Stirling, Archie	Active	\$76,883.80	\$747.13
Vittitow, Gerald	Active	\$59,366.64	\$315.63
Watkins, Thomas	Active	\$111,504.12	\$11,821.80
Westphal, Frank	Active	\$51,211.08	\$5,976.96

# 7. FUTURE FUNDING NEEDS

While the biennial budget covers two fiscal years, it is important to be aware of more distant obligations. In the coming years, the largest funding needs for City operations are increasing pension obligations and asset repair and replacement. This section is to assist in the planning process, no appropriations are being requested in this section.

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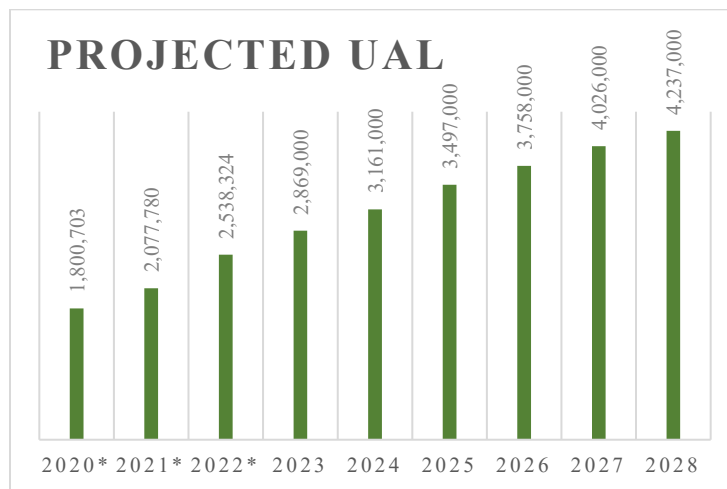
## 7.1 – FUTURE PENSION COSTS

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Over the next decade, pension costs are anticipated to rise year over year. In addition to increases in operating costs associated with active employee salaries, included in Section 3 of the budget report, the required unfunded actuarial liability (UAL) payments associated with the City’s CalPERS (California Public Employees’ Retirement System) plans are anticipated to increase substantially through 2035. A detailed presentation on the City’s pension obligations was provided at the May 4, 2020 Council meeting.

As of the 2019 actuarial valuations (the most recent available as of the date of publication of this report) the City’s total pension liability was just over \$136,400,000. Pension plan assets totaled approximately \$96,725,000, meaning the City’s pensions are 70.9% funded overall. Changes to the CalPERS system now require UAL payments that assume 100% funding within 20 years. Very simply, this means that actuaries take the unfunded portion of the City’s plans, \$39,675,000, apply an assumed interest rate based on historical and current trends, add in increased benefits costs and anticipated additional employees, then calculate what the annual payment would need to be to pay off the unfunded liability in 20 years. Again, this is a simplification of the numerous factors that go into UAL calculations.

Staff have worked with Bartel and Associates, actuarial consultants, to project contributions through fiscal year 2031-32, past the years provided by CalPERS. That projection is listed at the end of this section. Below is a graph showing the last two years of payments, the actual 2021-22 UAL amount due, and the anticipated payments for fiscal years 2022-23 through 2026-27:



\*Actual Expenses, all others’ projections from City Actuarial Valuations

The following chart identifies the anticipated payments through 2031-32. The next two columns show the difference year to year, followed by the increase in the annual payment from the fiscal year 2021-22 payment. As shown, the annual payment will go from \$2,538,325 in fiscal year 2021-22 to \$5,360,000 in fiscal year 2031-32, causing an increase to the annual operating budget of \$2,821,676 over current year.

<b>Fiscal Year</b>	<b>Unfunded Liability Payment</b>	<b>Difference from Previous Fiscal Year</b>	<b>Difference from FY 2021-22</b>
2021-22	2,538,325	-	-
2022-23	2,869,000	330,676	330,676
2023-24	3,161,000	292,000	622,676
2024-25	3,497,000	336,000	958,676
2025-26	3,758,000	261,000	1,219,676
2026-27	4,026,000	268,000	1,487,676
2027-28	4,237,000	211,000	1,698,676
2028-29	4,434,000	197,000	1,895,676
2029-30	4,741,000	307,000	2,202,676
2030-31	5,087,000	346,000	2,548,676
2031-32	5,360,000	273,000	2,821,676

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## 7.2 – RESERVE FUND USAGE AND FUNDING

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In May 2020, fiscal year 2019-20, the Albany City Council adopted the Capital Reserve Fund Policy, included as section 1.3.2 of the budget booklet. The policy established reserve funds to save for larger items that are not purchased or repaired on an annual basis such as vehicles, equipment, building maintenance, and larger professional services projects such as master plans. Each fund has a minimum funding level to ensure sufficient funds available in case of a maintenance emergency. The minimum funding levels are laid out in Section 3 of the Policy as follows:

<b>Reserve Fund</b>	<b>Minimum Funding Level</b>
Community Development Reserve Fund	\$100,000
Emergency Medical Services (EMS) Reserve Fund	\$100,000
Fire Department Reserve Fund	\$100,000
General City Building Reserve Fund	\$250,000
IT Equipment Reserve Fund	\$50,000
KALB Equipment Reserve Fund	\$50,000
Police Department Reserve Fund	\$100,000
Public Works Reserve Fund	\$100,000
Recreation Reserve Fund	\$100,000

At this point in time there is no dedicated funding strategy for equipment repair and replacement. The establishment of reserves was the first step in a comprehensive, city-wide asset repair and replacement strategy. The following detail gives examples of some of the important and/or larger projects staff expect will need to be addressed over the next five years. Funding of larger projects most often involves savings in the form of reserve funds as well as debt issuance.

As noted previously, funding appropriations are not being requested at this time. Appropriations from reserve funds will generally come to Council on a project by project basis as the need arises. When appropriations are requested, reserve fund balances will be provided to assist with decision making. An update to reserve funding status will be presented along with budget updates each year.

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**7.2.1 – POLICE EQUIPMENT RESERVE FUND (2202)**

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Replacement of the following items are anticipated within the next five fiscal years:

<b>Repair or Replacement</b>	<b>Approximate Cost</b>
Upgrades to the current CCTV system in both the Police Department and portions of City Hall	\$50,000
Five patrol cars (\$65,000 per vehicle with equipment)	\$325,000
Replacement of one Police dirt bike/motorcycle	\$12,000
Replacement of the patrol utility truck	\$30,000
Replacement of one parking enforcement vehicle	\$45,000
Replacement of mobile computers and CradlePoint modems for patrol vehicles	\$36,000
Radio encryption	\$100,000
<b>Total</b>	<b>\$598,000</b>

The following table shows the balance of the fund at the end of fiscal year 2019-20, anticipated expenditures in fiscal year 2020-21 (items previously appropriated by Council), and the estimated June 30, 2021 balance:

<b>Audited FY 2019-20 Ending Balance</b>	<b>Anticipated FY 2020-21 Expenditures/Appropriations</b>	<b>Estimated FY 2020-21 Year End Balance</b>
\$260,419	\$241,937	\$18,482



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**7.2.2 – FIRE EQUIPMENT RESERVE FUND (2203)**

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Replacement of the following items are anticipated within the next five fiscal years:

<b>Repair or Replacement</b>	<b>Approximate Cost</b>
Replacement of a Type 1 Fire Engine	\$850,000
Fire station altering system	\$20,000
Replacement of mobile and portable radios	\$190,000
Replacement of command staff vehicle	\$80,000
New 100' aerial ladder truck – current vehicle ineffective for all proposed 4+ story buildings	\$1,500,000
<b>Total</b>	<b>\$2,640,000</b>

The following table shows the balance of the fund at the end of fiscal year 2019-20, anticipated expenditures in fiscal year 2020-21 (items previously appropriated by Council), and the estimated June 30, 2021 balance:

<b>Audited FY 2019-20 Ending Balance</b>	<b>Anticipated FY 2020-21 Expenditures/Appropriations</b>	<b>Estimated FY 2020-21 Year End Balance</b>
\$425,000	\$97,915	\$327,085

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**7.2.3 – EMS EQUIPMENT RESERVE FUND (2204)**

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Replacement of the following items are anticipated within the next five fiscal years:

<b>Repair or Replacement</b>	<b>Approximate Cost</b>
Three heart monitors/2 LUCAS CPR devices	\$125,000
Ambulance with gurney	\$225,000
<b>Total</b>	<b>\$350,000</b>

The following table shows the balance of the fund at the end of fiscal year 2019-20, anticipated expenditures in fiscal year 2020-21 (items previously appropriated by Council), and the estimated June 30, 2021 balance:

<b>Audited FY 2019-20 Ending Balance</b>	<b>Anticipated FY 2020-21 Expenditures/Appropriations</b>	<b>Estimated FY 2020-21 Year End Balance</b>
\$220,000	\$0	\$220,000

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### 7.2.4 – IT RESERVE FUND (2207)

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Replacement of the following items are anticipated within the next five fiscal years:

<b>Repair or Replacement</b>	<b>Approximate Cost</b>
Firewall Replacement	\$25,000
VMWare Upgrade	\$75,000
Storage area network upgrade	\$75,000
Wireless network upgrade	\$85,000
Internet bandwidth/backup internet	\$5,000
GIS assessment plan	\$60,000
RIMS improvement (Public Safety software)	\$150,000
Computer room improvements	\$100,000
Disaster Recovery Planning	\$60,000
Electronic content management system	\$150,000
Land management system replacement	\$475,000
Agenda management software (Clerk)	\$30,000
Enterprise asset management system	\$250,000
Technology support for EOC	\$20,000
Phone system upgrade	\$100,000
<b>Total</b>	<b>\$1,760,000</b>

Replacements and upgrades were outlined in the IT Strategic Plan completed in calendar year 2019.

The following table shows the balance of the fund at the end of fiscal year 2019-20, anticipated expenditures in fiscal year 2020-21 (items previously appropriated by Council), and the estimated June 30, 2021 balance:

<b>Audited FY 2019-20 Ending Balance</b>	<b>Anticipated FY 2020-21 Expenditures/Appropriations</b>	<b>Estimated FY 2020-21 Year End Balance</b>
\$365,000	\$100,000	\$265,000

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**7.2.5 – KALB RESERVE FUND (2209)**

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Replacement of the following items are anticipated within the next five fiscal years:

<b>Repair or Replacement</b>	<b>Approximate Cost</b>
Council Chambers Audio Visual Improvements	\$50,000
Projector, switch, computer, audio system to coordinate with virtual conferencing replacement	\$50,000
Audio speaker system in Community Room	\$25,000
Screens replacement	\$15,000
Update projector and screen in Community Room	\$25,000
Website upgrade	\$35,000
<b>Total</b>	<b>\$200,000</b>

The following table shows the balance of the fund at the end of fiscal year 2019-20, anticipated expenditures in fiscal year 2020-21 (items previously appropriated by Council), and the estimated June 30, 2021 balance:

<b>Audited FY 2019-20 Ending Balance</b>	<b>Anticipated FY 2020-21 Expenditures/Appropriations</b>	<b>Estimated FY 2020-21 Year End Balance</b>
\$50,000	\$0	\$50,000

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**7.2.6 – PUBLIC WORKS EQUIPMENT RESERVE FUND (2210)**

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Replacement of the following items are anticipated within the next five fiscal years:

<b>Repair or Replacement</b>	<b>Approximate Cost</b>
Emergency reserve for Vac-con Sewer Truck and related equipment	\$400,000
Public Works Center system and facilities upgrade projects	\$300,000
Vehicle replacement	\$35,000
<b>Total</b>	<b>\$735,000</b>

The following table shows the balance of the fund at the end of fiscal year 2019-20, anticipated expenditures in fiscal year 2020-21 (items previously appropriated by Council), and the estimated June 30, 2021 balance:

<b>Audited FY 2019-20 Ending Balance</b>	<b>Anticipated FY 2020-21 Expenditures/Appropriations</b>	<b>Estimated FY 2020-21 Year End Balance</b>
\$250,000	\$0	\$250,000

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**7.2.7 – RECREATION RESERVE FUND (2211)**

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Replacement of the following items are anticipated within the next five fiscal years:

<b>Repair or Replacement</b>	<b>Approximate Cost</b>
Improvements to outdoor patio	\$150,000
Senior Center garden improvements	\$25,000
Improvements to Community Center security system	\$22,000
Automatic door upgrades	\$35,000
Community Center kitchen appliance upgrade	\$35,000
Improvements to office area	\$50,000
Community Room lighting improvements	\$15,000
Vehicle replacement	\$175,000
Distributed audio or PA system/phone intercom	\$100,000
<b>Total</b>	<b>\$607,000</b>

The following table shows the balance of the fund at the end of fiscal year 2019-20, anticipated expenditures in fiscal year 2020-21 (items previously appropriated by Council), and the estimated June 30, 2021 balance:

<b>Audited FY 2019-20 Ending Balance</b>	<b>Anticipated FY 2020-21 Expenditures/Appropriations</b>	<b>Estimated FY 2020-21 Year End Balance</b>
\$220,418	\$0	\$220,418

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**7.2.8 – COMMUNITY DEVELOPMENT RESERVE FUNDS  
(0004/2208/2401)**

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Replacement of the following items are anticipated within the next five fiscal years:

<b>Repair or Replacement</b>	<b>Approximate Cost</b>
Update to Hazard Mitigation Plan	\$100,000
Plans and Permits for State Approval of Erosion Control at Albany Bulb	\$200,000
Site Investigations and Negotiation of Agreements for State Approval to Leave Albany Bulb Uncapped	\$200,000
Specific Plan for Albany Hill	\$100,000
City General Plan	\$600,000
Specific Plan for Albany Waterfront	\$600,000
<b>Total</b>	<b>\$1,800,000</b>

The following table shows the balance of the fund at the end of fiscal year 2019-20, anticipated expenditures in fiscal year 2020-21 (items previously appropriated by Council), and the estimated June 30, 2021 balance:

<b>Audited FY 2019-20 Ending Balance</b>	<b>Anticipated FY 2020-21 Expenditures/Appropriations</b>	<b>Estimated FY 2020-21 Year End Balance</b>
\$466,920	\$0	\$466,920

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**7.2.9 – GENERAL CITY BUILDING RESERVE FUND (2007)**

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Replacement of the following items are anticipated within the next five fiscal years:

<b>Repair or Replacement</b>	<b>Approximate Cost</b>
Repairs and upgrades of all City buildings and facilities	\$1,000,000
Civic Center HVAC Project	\$150,000
<b>Total</b>	<b>\$1,150,000</b>

The following table shows the balance of the fund at the end of fiscal year 2019-20, anticipated expenditures in fiscal year 2020-21 (items previously appropriated by Council), and the estimated June 30, 2021 balance:

<b>Audited FY 2019-20 Ending Balance</b>	<b>Anticipated FY 2020-21 Expenditures/Appropriations</b>	<b>Estimated FY 2020-21 Year End Balance</b>
\$465,000	\$0	\$465,000



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

Agenda Date: November 15, 2021  
Reviewed by: NA

**SUBJECT:** Quarterly Financial Update

**REPORT BY:** Heather Rowden, Finance Director

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**SUMMARY**

This report provides an update on the City's finances compared to budgeted amounts. This report covers the first quarter of Fiscal Year (FY) 2021-22, covering July 1, 2021 through September 30, 2021.

**STAFF RECOMMENDATION**

Report is for informational purposes only.

**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.

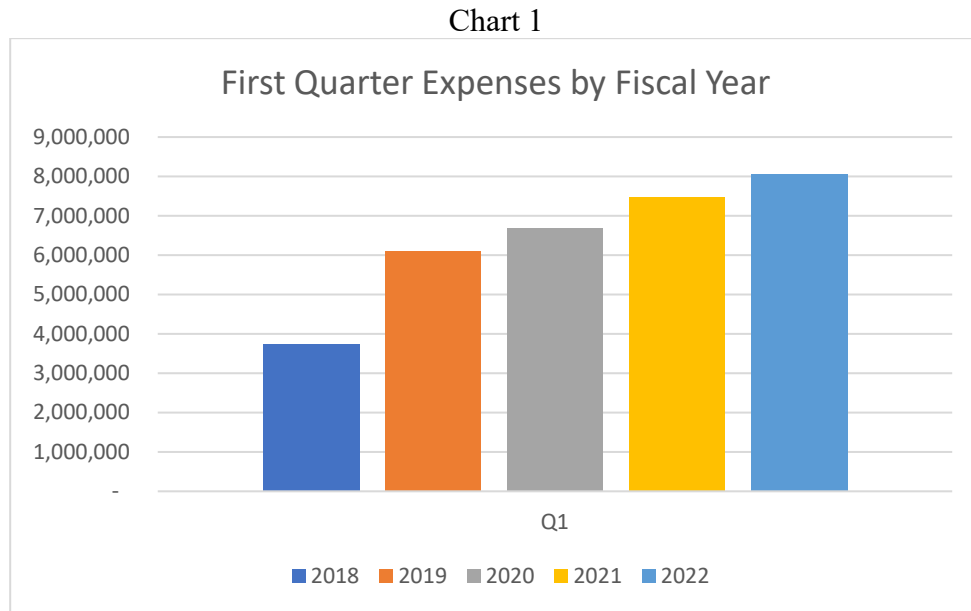
**DISCUSSION**

The following information was presented to the Financial Advisory Committee on November 3, 2021:

The attached Year to Date Budget to Actuals report shows revenues and expenditures for the General Fund for first quarter of fiscal year 2021-22. At first glance, it appears that the City is spending at a faster rate than budgeted and has not brought in enough revenue to meet budgeted amounts, however, it is important to realize that this is something that happens first quarter of each year. This is due to the City's largest obligations being due within the first few months of the fiscal year and the largest revenue source, property tax, not being billed until second quarter. These issues will be explained in more detail in the Expenses and Revenues sections below.

## Expenses

Overall, City General Fund expenditures are at 30.6% of budgeted expenditures for first quarter. As seen in Chart 1: First Quarter Expenses by Fiscal Year on the next page, the City spent just over \$8 million in the first quarter, up from just under \$7.5 million in first quarter of fiscal year 2021. The increase can be attributed to two specific obligations: insurance contributions and the pension unfunded liability payment.



The City's insurance contributions to Bay Cities Joint Powers Insurance Authority (BCJPIA) increased from \$461,000 last fiscal year to \$673,000 for general liability insurance and \$433,000 to \$546,000 this year for workers' compensation. The total increase was approximately \$325,000 from last fiscal year. Insurance costs are increasing across the board as natural disasters become more frequent and the cost of claims increases. The City works closely with BCJPIA to make sure that insurance costs are monitored and, while increasing within BCJPIA, the increases would be larger if the City tried to acquire separate insurance policies on their own.

The second large increase was the cost of the City's required unfunded liability pension payment. In fiscal year 2020-21, the City's annual payment came in at just under \$1.5 million. The fiscal year 2021-22 payment was just over \$2.45 million, an increase of almost \$1 million.

Comparing the increase of overall expenses, approximately \$500,000, to the approximately \$1,325,000 increase in the two obligations detailed previously, the City's spending in other areas has decreased compared to this time last year. Aside from these once-a-year payments, all other City expenses fall within the expected 25% for first quarter of fiscal year 2021-22.

## Revenues

Revenue collections, while only 12% of budget, are already higher than first quarter collections last year, as seen in Chart 2: First Quarter Revenues by Fiscal Year. As mentioned previously, property taxes, the City's largest source of revenue, are billed and collected in the second quarter of the fiscal year. Looking at Chart 3: Revenue Collections by Quarter, it is clear that the City collects the majority of its revenues in quarters two and four.

Chart 2

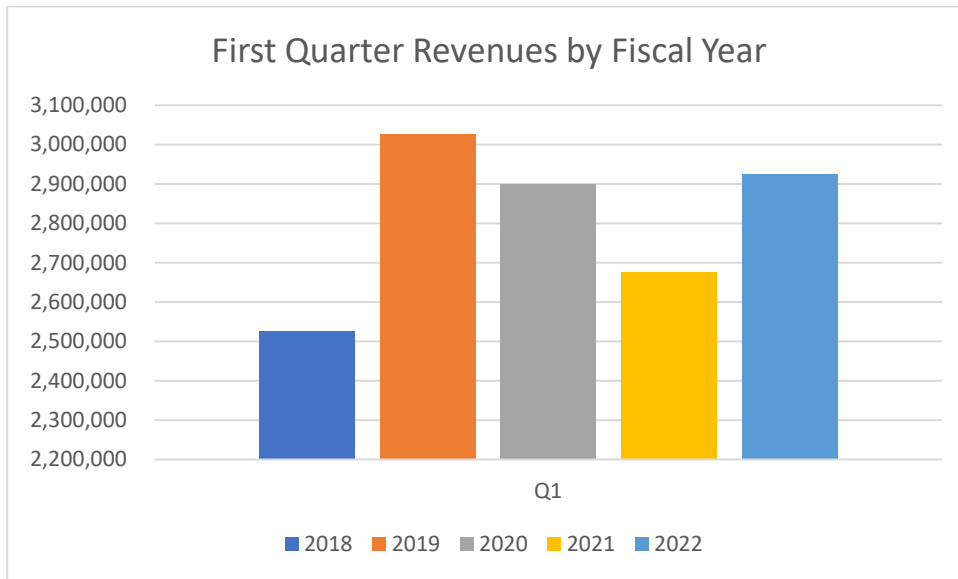
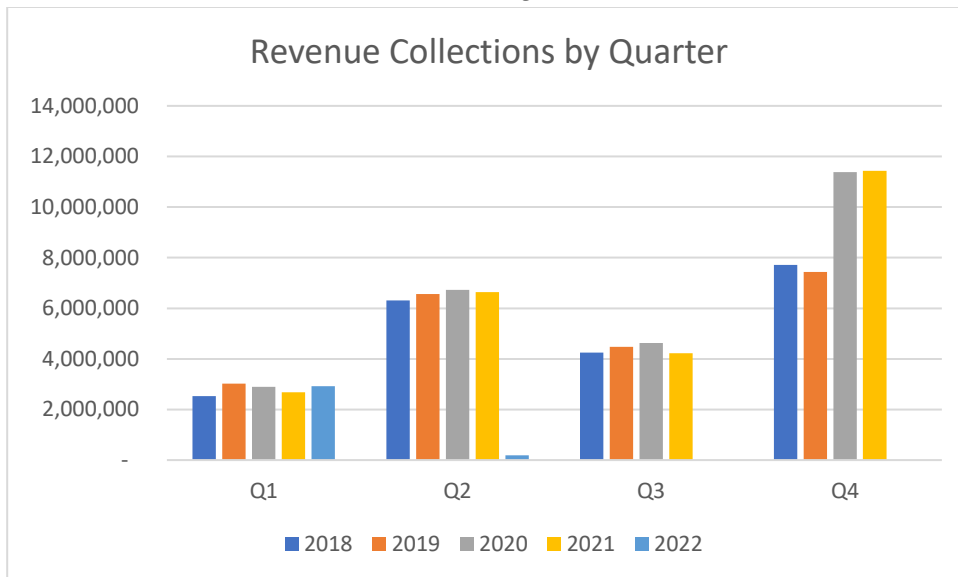


Chart 3



Along with property taxes, Transfers In account for a large portion of General Fund revenue in recent years. These have historically been recorded in fourth quarter. Moving forward, the Finance Department is working towards recording these transfers by quarter to more accurately represent when the revenue is earned. Due to staff turnover, these transfers have not been

processed for first quarter 2021-22. Staff will endeavor to record these transfers by quarter for the next report to be presented to the FAC.

Not presented at the Financial Advisory Committee meeting was the attached Cash and Investment Summary. This summary shows cash and investment balances as of September 30, 2021 compared to September 30, 2020 for both pooled City accounts and the closed Police and Fire Pension Plan.

### **ANALYSIS**

At the Financial Advisory Committee meeting it was discussed that for the first quarter of fiscal year 2022 there have been no major unplanned expenditures. The Committee confirmed that the expenditures listed above as increasing significantly were budgeted at the increased level and which department they were budgeted to. The Committee went on to discuss that these costs are anticipated to increase further in future years.

As mentioned above, revenues, while lower than 25%, are coming in as anticipated. This was also discussed at the Financial Advisory Committee meeting. The Committee talked briefly about revenue trends and the need to find additional revenue sources.

### **SUSTAINABILITY IMPACT**

Not applicable.

### **FINANCIAL IMPACT**

Not applicable.

### **Attachments**

1. Fiscal Year 2021-22 Year to Date Budget to Actuals Report
2. September 30, 2021 Cash and Investments Summary



## Fiscal Year 2021-22 1st Quarter Update

0001 - GENERAL FUND					
	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22 Adopted Budget	FY 2021-22 Year to Date Total	YTD Adopted Budget % Used
<b>Revenues</b>					
Property Tax	8,114,776	8,644,386	8,035,000	0	0.00%
Sales and Use Taxes	4,212,841	4,403,717	3,925,000	1,208,383	30.79%
Franchise and Other Taxes	4,924,729	5,978,558	5,592,800	1,060,428	18.96%
Licenses and Permits	446,121	617,150	455,200	162,950	35.80%
Fines and Forfeitures	161,115	97,171	270,000	74,011	27.41%
Earnings on Investments	190,585	227,558	490,000	0	0.00%
Revenues from Other Agencies	366,434	211,161	135,000	42,064	31.16%
Current Service Charges	1,148,879	1,037,078	1,072,550	367,806	34.29%
Other Revenue	219,627	509,769	271,130	9,052	3.34%
Transfers In	2,453,183	3,235,484	4,163,206	0	0.00%
<b>Total Revenues</b>	<b>22,238,288</b>	<b>24,962,031</b>	<b>24,409,886</b>	<b>2,924,694</b>	<b>11.98%</b>
<b>Expenditures</b>					
General Government	6,380,426	7,279,586	7,935,267	4,505,850	56.78%
Police	5,919,166	6,514,787	7,628,381	1,544,884	20.25%
Fire	3,101,040	3,532,816	3,922,371	713,517	18.19%
Public Works	1,022,185	2,452,196	3,049,305	471,276	15.46%
Recreation	2,344,605	1,890,087	2,040,533	440,238	21.57%
Community Development	1,334,328	1,392,337	1,563,860	316,188	20.22%
<b>Total Expenditures</b>	<b>20,101,750</b>	<b>23,061,810</b>	<b>26,139,716</b>	<b>7,991,953</b>	<b>30.57%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>2,136,538</b>	<b>1,900,222</b>	<b>(1,729,830)</b>	<b>(5,067,259)</b>	

## Summary by Department

	2020 Actuals	2021 Actuals	Approved 2022 Budget	FY 2021-22 Year to Date	% of Budget	2023 Proposed Budget
<b>0001 - GENERAL FUND</b>	<b>2,136,538</b>	<b>1,900,222</b>	<b>(1,729,830)</b>	<b>(5,066,651)</b>	<b>292.9%</b>	<b>(2,366,168)</b>
<b>Expenses</b>	<b>20,101,750</b>	<b>23,061,810</b>	<b>26,139,716</b>	<b>7,991,345</b>	<b>30.6%</b>	<b>27,185,132</b>
Salaries and Benefits	14,487,107	16,625,774	18,033,942	5,744,201	31.9%	18,941,040
Other Expenses	5,614,643	6,436,036	8,105,774	2,247,144	27.7%	8,244,092
<b>Revenues</b>	<b>22,238,288</b>	<b>24,962,031</b>	<b>24,409,886</b>	<b>2,924,694</b>	<b>12.0%</b>	<b>24,818,965</b>
<b>11 - CITY COUNCIL</b>	<b>71,772</b>	<b>61,101</b>	<b>87,075</b>	<b>12,675</b>	<b>14.6%</b>	<b>89,106</b>
<b>Expenses</b>	<b>71,772</b>	<b>61,101</b>	<b>87,075</b>	<b>12,675</b>	<b>14.6%</b>	<b>89,106</b>
Salaries and Benefits	57,983	54,602	60,070	12,125	20.2%	62,101
Other Expenses	13,789	6,499	27,005	550	2.0%	27,005
<b>14 - CITY TREASURER</b>	<b>77,041</b>	<b>53,521</b>				
<b>Expenses</b>	<b>77,041</b>	<b>53,521</b>				
Salaries and Benefits	76,383	53,352				
Other Expenses	657	169				
<b>12 - ADMINISTRATION</b>	<b>(15,660,102)</b>	<b>(16,007,470)</b>	<b>(15,213,474)</b>	<b>1,708,136</b>	<b>-11.2%</b>	<b>(15,309,697)</b>
<b>Expenses</b>	<b>4,575,711</b>	<b>5,384,692</b>	<b>5,879,145</b>	<b>4,033,481</b>	<b>68.6%</b>	<b>6,178,713</b>
Salaries and Benefits	2,494,456	3,135,858	3,492,966	2,656,416	76.1%	3,792,534
Other Expenses	2,081,256	2,248,834	2,386,179	1,377,065	57.7%	2,386,179
<b>Revenues</b>	<b>20,235,813</b>	<b>21,392,162</b>	<b>21,092,620</b>	<b>2,325,345</b>	<b>11.0%</b>	<b>21,488,410</b>
<b>122 - HUMAN RESOURCES</b>	<b>434,832</b>	<b>472,105</b>	<b>457,731</b>	<b>121,898</b>	<b>26.6%</b>	<b>469,339</b>
<b>Expenses</b>	<b>434,832</b>	<b>472,105</b>	<b>457,731</b>	<b>121,898</b>	<b>26.6%</b>	<b>469,339</b>
Salaries and Benefits	288,947	342,594	320,276	74,908	23.4%	329,884
Citywide Benefits	61,887	75,343	78,000	24,527	31.4%	80,000
Other Expenses	83,998	54,168	59,455	22,463	37.8%	59,455
<b>13 - CITY CLERK</b>	<b>202,002</b>	<b>256,040</b>	<b>372,374</b>	<b>72,683</b>	<b>19.5%</b>	<b>414,986</b>
<b>Expenses</b>	<b>202,263</b>	<b>275,378</b>	<b>375,524</b>	<b>72,697</b>	<b>19.4%</b>	<b>425,136</b>
Salaries and Benefits	172,717	193,937	320,399	68,326	21.3%	330,011
Other Expenses	29,547	81,441	55,125	4,372	7.9%	95,125
<b>Revenues</b>	<b>261</b>	<b>19,338</b>	<b>3,150</b>	<b>14</b>	<b>0.4%</b>	<b>10,150</b>

## Summary by Department

	2020 Actuals	2021 Actuals	Approved 2022 Budget	FY 2021-22 Year to Date	% of Budget	2023 Proposed Budget
<b>17 - FINANCE</b>	<b>1,016,332</b>	<b>1,023,517</b>	<b>1,120,991</b>	<b>263,898</b>	<b>23.5%</b>	<b>1,147,669</b>
<b>Expenses</b>	<b>1,018,807</b>	<b>1,032,789</b>	<b>1,135,791</b>	<b>264,490</b>	<b>23.3%</b>	<b>1,162,469</b>
Salaries and Benefits	701,183	762,772	889,741	142,207	16.0%	916,419
Other Expenses	317,624	270,017	246,050	122,283	49.7%	246,050
<b>Revenues</b>	<b>2,475</b>	<b>9,272</b>	<b>14,800</b>	<b>592</b>	<b>4.0%</b>	<b>14,800</b>
<b>19 - POLICE</b>	<b>5,631,789</b>	<b>6,308,803</b>	<b>7,242,681</b>	<b>1,361,324</b>	<b>18.8%</b>	<b>7,545,761</b>
<b>Expenses</b>	<b>5,919,166</b>	<b>6,514,787</b>	<b>7,628,381</b>	<b>1,544,884</b>	<b>20.3%</b>	<b>7,933,603</b>
Salaries and Benefits	5,334,393	5,922,315	6,844,381	1,429,000	20.9%	7,149,603
Other Expenses	584,773	592,472	784,000	115,884	14.8%	784,000
<b>Revenues</b>	<b>287,377</b>	<b>205,984</b>	<b>385,700</b>	<b>183,560</b>	<b>47.6%</b>	<b>387,842</b>
<b>20 - FIRE</b>	<b>2,901,404</b>	<b>2,935,714</b>	<b>3,624,121</b>	<b>694,047</b>	<b>19.2%</b>	<b>3,815,910</b>
<b>Expenses</b>	<b>3,101,040</b>	<b>3,532,816</b>	<b>3,922,371</b>	<b>713,517</b>	<b>18.2%</b>	<b>4,114,160</b>
Salaries and Benefits	2,387,329	2,664,148	2,804,286	673,748	24.0%	2,964,756
Other Expenses	713,711	868,668	1,118,085	39,770	3.6%	1,149,403
<b>Revenues</b>	<b>199,636</b>	<b>597,103</b>	<b>298,250</b>	<b>19,471</b>	<b>6.5%</b>	<b>298,250</b>
<b>21 - PUBLIC WORKS</b>	<b>1,014,116</b>	<b>1,155,333</b>	<b>1,669,719</b>	<b>468,818</b>	<b>28.1%</b>	<b>1,691,779</b>
<b>Expenses</b>	<b>1,022,185</b>	<b>2,452,196</b>	<b>3,049,305</b>	<b>471,276</b>	<b>15.5%</b>	<b>3,075,512</b>
Salaries and Benefits	350,799	1,050,336	905,590	157,971	17.4%	931,797
Other Expenses	671,386	1,401,860	2,143,715	313,305	14.6%	2,143,715
<b>Revenues</b>	<b>8,068</b>	<b>1,296,863</b>	<b>1,379,586</b>	<b>2,458</b>	<b>0.2%</b>	<b>1,383,733</b>
<b>22 - RECREATION</b>	<b>1,433,837</b>	<b>1,303,783</b>	<b>1,485,053</b>	<b>271,440</b>	<b>18.3%</b>	<b>1,522,010</b>
<b>Expenses</b>	<b>2,344,605</b>	<b>1,890,087</b>	<b>2,040,533</b>	<b>440,238</b>	<b>21.6%</b>	<b>2,077,490</b>
Salaries and Benefits	1,538,843	1,263,719	1,360,023	258,922	19.0%	1,396,980
Other Expenses	805,762	626,369	680,510	181,315	26.6%	680,510
<b>Revenues</b>	<b>910,768</b>	<b>586,304</b>	<b>555,480</b>	<b>168,797</b>	<b>30.4%</b>	<b>555,480</b>
<b>23 - COMMUNITY DEV</b>	<b>740,438</b>	<b>537,331</b>	<b>883,560</b>	<b>91,731</b>	<b>10.4%</b>	<b>979,306</b>
<b>Expenses</b>	<b>1,334,328</b>	<b>1,392,337</b>	<b>1,563,860</b>	<b>316,188</b>	<b>20.2%</b>	<b>1,659,606</b>
Salaries and Benefits	1,022,188	1,106,797	958,210	246,051	25.7%	986,956
Other Expenses	312,141	285,540	605,650	70,137	11.6%	672,650
<b>Revenues</b>	<b>593,890</b>	<b>855,006</b>	<b>680,300</b>	<b>224,457</b>	<b>33.0%</b>	<b>680,300</b>

## Summary by Department

	2020 Actuals	2021 Actuals	Approved 2022 Budget	FY 2021-22 Year to Date	% of Budget	2023 Proposed Budget
<b>1002 - EMS Fund</b>	<b>(70,267)</b>	<b>0</b>	<b>0</b>	<b>462,594</b>		<b>(2,323)</b>
<b>Expenses</b>	<b>2,300,061</b>	<b>2,510,962</b>	<b>2,699,524</b>	<b>660,490</b>	<b>24.5%</b>	<b>2,814,671</b>
Salaries and Benefits	2,043,587	2,275,801	2,393,014	611,532	25.6%	2,506,111
Other Expenses	256,474	235,161	306,510	48,958	16.0%	308,560
<b>Revenues</b>	<b>2,370,328</b>	<b>2,510,962</b>	<b>2,699,524</b>	<b>197,896</b>	<b>7.3%</b>	<b>2,816,994</b>



	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>% of Budget</b>
<b>11 - CITY COUNCIL</b>	<b>71,772</b>	<b>61,101</b>	<b>87,075</b>	<b>12,675</b>	<b>14.56%</b>
<b>EXPENSES</b>	<b>71,772</b>	<b>61,101</b>	<b>87,075</b>	<b>12,675</b>	<b>14.56%</b>
<b>Salaries and Wages</b>	<b>18,810</b>	<b>18,519</b>	<b>18,000</b>	<b>4,352</b>	<b>24.18%</b>
<b>Benefits</b>	<b>39,174</b>	<b>36,083</b>	<b>42,070</b>	<b>7,773</b>	<b>18.48%</b>
Insurance	37,320	33,945	40,037	7,282	18.19%
Retirement	425	710	575	184	32.08%
Taxes	1,429	1,428	1,458	307	21.05%
<b>Other Expenses</b>	<b>13,789</b>	<b>6,499</b>	<b>27,005</b>	<b>550</b>	<b>2.04%</b>
Dues, Memberships, Publications, and Trainings	6,339	3,315	5,405	550	10.18%
Administrative and Office Expenses	490	161	1,100	0	0.00%
Professional Services	0	1,622	0	0	
Misc Expenses	6,960	1,400	20,500	0	0.00%
<b>14 - CITY TREASURER</b>	<b>77,041</b>	<b>53,521</b>	<b>0</b>		
<b>12 - ADMINISTRATION</b>	<b>(15,660,102)</b>	<b>(16,007,470)</b>	<b>(15,213,474)</b>	<b>1,708,744</b>	<b>-11.23%</b>
<b>12 - CITY MANAGER</b>	<b>612,903</b>	<b>599,752</b>	<b>348,265</b>	<b>90,975</b>	<b>26.12%</b>
<b>EXPENSES</b>	<b>646,013</b>	<b>599,752</b>	<b>414,265</b>	<b>96,330</b>	<b>23.25%</b>
<b>Salaries and Wages</b>	<b>455,679</b>	<b>461,552</b>	<b>309,850</b>	<b>79,304</b>	<b>25.59%</b>
<b>Benefits</b>	<b>100,812</b>	<b>95,744</b>	<b>79,415</b>	<b>14,395</b>	<b>18.13%</b>
Insurance	22,428	16,196	18,911	3,938	20.83%
Retirement	52,612	52,387	36,800	8,470	23.02%
Taxes	25,772	27,161	23,704	1,987	8.38%
<b>Other Expenses</b>	<b>89,523</b>	<b>42,456</b>	<b>25,000</b>	<b>2,631</b>	<b>10.52%</b>
Dues, Memberships, Publications, and Trainings	2,937	3,359	5,000	0	0.00%
Administrative and Office Expenses	3,191	1,612	4,000	64	1.59%
Advertising & Promotions	0	0	4,500	0	0.00%
Professional Services	71,150	27,430	0	578	
Utilities	12,231	10,055	11,000	1,990	18.09%
Misc Expenses	14	0	500	0	0.00%
<b>REVENUES</b>	<b>33,110</b>	<b>0</b>	<b>66,000</b>	<b>5,355</b>	<b>8.11%</b>
Current Service Charges	33,110	0	66,000	5,355	8.11%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	% of Budget
<b>161 - INFORMATION SERVICES</b>	<b>443,631</b>	<b>511,414</b>	<b>577,651</b>	<b>59,012</b>	<b>10.22%</b>
<b>EXPENSES</b>	<b>443,631</b>	<b>511,414</b>	<b>577,651</b>	<b>59,012</b>	<b>10.22%</b>
Salaries and Wages	132,015	126,809	140,950	31,608	22.42%
Benefits	47,942	52,514	59,701	12,307	20.61%
Insurance	25,170	27,687	31,730	6,212	19.58%
Retirement	13,021	15,428	17,188	3,732	21.71%
Taxes	9,751	9,399	10,783	2,363	21.91%
<b>Other Expenses</b>	<b>263,674</b>	<b>332,091</b>	<b>377,000</b>	<b>15,096</b>	<b>4.00%</b>
Dues, Memberships, Publications, and Trainings	2,026	22,937	2,500	0	0.00%
Administrative and Office Expenses	171,403	225,265	243,500	9,128	3.75%
Professional Services	44,686	61,420	81,000	4,421	5.46%
Misc Expenses	0	0	0	0	
Equipment	45,560	22,469	50,000	1,548	3.10%
<b>162 - COMMUNICATIONS/MEDIA ADMIN</b>	<b>182,708</b>	<b>182,593</b>	<b>277,609</b>	<b>39,796</b>	<b>14.34%</b>
<b>EXPENSES</b>	<b>231,178</b>	<b>200,585</b>	<b>292,609</b>	<b>42,577</b>	<b>14.55%</b>
Salaries and Wages	105,289	113,461	148,660	28,439	19.13%
Benefits	41,405	46,004	65,924	10,006	15.18%
Insurance	20,458	21,716	35,815	4,323	12.07%
Retirement	13,126	15,821	18,737	3,516	18.77%
Taxes	7,821	8,467	11,372	2,166	19.05%
<b>Other Expenses</b>	<b>84,484</b>	<b>41,120</b>	<b>78,025</b>	<b>4,133</b>	<b>5.30%</b>
Dues, Memberships, Publications, and Trainings	24,104	18,665	16,925	2,210	13.06%
Administrative and Office Expenses	724	4,314	10,650	590	5.54%
Advertising & Promotions	12,139	0	1,500	0	0.00%
Professional Services	37,587	8,126	36,300	0	0.00%
Rental Expense	100	0	0	0	
Utilities	4,769	5,735	5,250	1,219	23.22%
Misc Expenses	50	0	100	0	0.00%
Equipment	5,011	4,280	7,300	113	1.55%
<b>REVENUES</b>	<b>48,471</b>	<b>17,992</b>	<b>15,000</b>	<b>2,781</b>	<b>18.54%</b>
Current Service Charges	33,834	17,968	15,000	2,781	18.54%
Other Revenue	14,636	24	0	0	

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>% of Budget</b>
<b>15 - CITY ATTORNEY</b>	<b>227,305</b>	<b>230,724</b>	<b>290,000</b>	<b>19,360</b>	<b>6.68%</b>
<b>EXPENSES</b>	<b>227,305</b>	<b>230,724</b>	<b>290,000</b>	<b>19,360</b>	<b>6.68%</b>
<b>Other Expenses</b>	<b>227,305</b>	<b>230,724</b>	<b>290,000</b>	<b>19,360</b>	<b>6.68%</b>
Professional Services	227,305	230,724	290,000	19,360	6.68%
<b>18 - RISK MANAGEMENT</b>	<b>1,098,506</b>	<b>1,412,873</b>	<b>1,388,546</b>	<b>1,315,896</b>	<b>94.72%</b>
<b>EXPENSES</b>	<b>1,098,506</b>	<b>1,412,873</b>	<b>1,388,546</b>	<b>1,315,896</b>	<b>94.72%</b>
<b>Other Expenses</b>	1,098,506	1,412,873	1,388,546	1,315,896	94.72%
Dues, Memberships, Publications, and Trainings	0	0	0	0	
Administrative and Office Expenses	234	4,687	3,000	1,275	22.24%
Insurance	1,098,272	1,408,186	1,385,546	1,314,621	94.88%
<b>235 - ECONOMIC DEV</b>	<b>108,344</b>	<b>103,765</b>	<b>155,142</b>	<b>29,552</b>	<b>19.05%</b>
<b>EXPENSES</b>	<b>108,344</b>	<b>103,765</b>	<b>155,142</b>	<b>29,552</b>	<b>19.05%</b>
<b>Salaries and Wages</b>	<b>66,548</b>	<b>81,149</b>	<b>86,916</b>	<b>19,547</b>	<b>22.49%</b>
<b>Benefits</b>	<b>13,708</b>	<b>17,116</b>	<b>28,225</b>	<b>5,421</b>	<b>19.21%</b>
Insurance	3,269	3,500	13,740	2,437	17.74%
Retirement	5,862	8,173	7,836	1,728	22.05%
Taxes	4,578	5,443	6,649	1,256	18.89%
<b>Other Expenses</b>	<b>28,088</b>	<b>5,500</b>	<b>40,000</b>	<b>4,583</b>	<b>11.46%</b>
Dues, Memberships, Publications, and Trainings	795	350	2,000	0	0.00%
Administrative and Office Expenses	277	0	10,000	0	0.00%
Advertising & Promotions	0	0	0	0	
Professional Services	23,000	5,150	25,000	4,583	18.33%
Misc Expenses	4,016	0	2,000	0	0.00%
Equipment	0	0	1,000	0	0.00%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	% of Budget
<b>80 - NON-DEPARTMENTAL</b>	<b>(18,333,499)</b>	<b>(19,048,591)</b>	<b>(18,250,687)</b>	<b>154,155</b>	<b>0.84%</b>
<b>EXPENSES</b>	<b>1,820,734</b>	<b>2,325,579</b>	<b>2,760,933</b>	<b>2,471,363</b>	<b>89.51%</b>
<b>Benefits</b>	<b>1,531,058</b>	<b>2,141,509</b>	<b>2,573,325</b>	<b>2,455,389</b>	<b>95.42%</b>
Insurance	32,670	65,198	35,000	2,561	7.32%
Retirement	1,498,388	2,076,311	2,538,325	2,452,828	96.63%
<b>Other Expenses</b>	<b>289,676</b>	<b>184,070</b>	<b>187,608</b>	<b>15,974</b>	<b>8.51%</b>
Dues, Memberships, Publications, and Trainings	19,581	16,366	17,000	6,292	37.01%
Administrative and Office Expenses	215,585	60,387	67,000	2,173	3.24%
Advertising & Promotions	5,000	0	5,000	0	0.00%
Professional Services	15,292	71,137	57,608	0	0.00%
Utilities	32,477	36,180	37,000	7,509	20.29%
Misc Expenses	1,740	0	4,000	0	0.00%
Vehicle/Equipment	0	0	0	0	
Transfers Out	0	0	0	0	
<b>REVENUES</b>	<b>20,154,232</b>	<b>21,374,170</b>	<b>21,011,620</b>	<b>2,317,208</b>	<b>11.03%</b>
Property Tax	8,114,776	8,644,386	8,035,000	0	0.00%
Sales and Use Taxes	4,212,841	4,403,717	3,925,000	1,208,383	30.79%
Franchise and Other Taxes	4,924,729	5,978,558	5,592,800	1,060,428	18.96%
Licenses and Permits	1,047	789	1,200	324	27.03%
Earnings on Investments	190,585	227,558	490,000	0	0.00%
Revenues from Other Agencies	144,520	145,108	130,000	42,064	32.36%
Current Service Charges	7,084	4,358	6,000	1,336	22.27%
Other Revenue	105,469	22,361	73,000	4,673	6.40%
Transfers In	2,453,183	1,947,335	2,758,620	0	0.00%
Transfer In from Pension Tax Fund	2,453,183	1,947,335	2,351,993	0	0.00%
Transfer In from Other Revenue for Admin Costs	0	0	406,627	0	0.00%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	% of Budget
<b>122 - HUMAN RESOURCES</b>	<b>434,832</b>	<b>472,105</b>	<b>457,731</b>	<b>121,898</b>	<b>26.63%</b>
<b>EXPENSES</b>	<b>434,832</b>	<b>472,105</b>	<b>457,731</b>	<b>121,898</b>	<b>26.63%</b>
<b>Salaries and Wages</b>	<b>231,928</b>	<b>276,260</b>	<b>245,000</b>	<b>61,023</b>	<b>24.91%</b>
<b>Benefits</b>	<b>57,019</b>	<b>66,334</b>	<b>75,276</b>	<b>13,885</b>	<b>18.45%</b>
Insurance	26,053	28,159	38,290	6,546	17.10%
Retirement	15,270	20,641	18,243	2,755	15.10%
Taxes	15,697	17,534	18,743	4,584	24.46%
<b>Citywide Benefits</b>	<b>61,887</b>	<b>75,343</b>	<b>78,000</b>	<b>24,527</b>	<b>31.45%</b>
<b>Other Expenses</b>	<b>83,998</b>	<b>54,168</b>	<b>59,455</b>	<b>22,463</b>	<b>37.78%</b>
Dues, Memberships, Publications, and Trainings	10,251	3,878	4,100	0	0.00%
Administrative and Office Expenses	23,555	15,752	16,805	246	1.47%
Advertising & Promotions	237	130	250	0	0.00%
Professional Services	49,438	34,028	37,800	22,217	58.77%
Misc Expenses	517	380	500	0	0.00%
<b>13 - CITY CLERK</b>	<b>202,002</b>	<b>256,040</b>	<b>372,374</b>	<b>72,683</b>	<b>19.52%</b>
<b>131 - City Clerk - Administration</b>	<b>201,641</b>	<b>207,790</b>	<b>362,049</b>	<b>72,683</b>	<b>20.08%</b>
<b>EXPENSES</b>	<b>201,902</b>	<b>214,790</b>	<b>362,199</b>	<b>72,697</b>	<b>20.07%</b>
<b>Salaries and Wages</b>	<b>125,650</b>	<b>141,376</b>	<b>225,000</b>	<b>51,528</b>	<b>22.90%</b>
<b>Benefits</b>	<b>47,066</b>	<b>52,561</b>	<b>95,399</b>	<b>16,797</b>	<b>17.61%</b>
Insurance	25,465	27,209	55,089	7,536	13.68%
Retirement	11,590	14,698	23,098	5,401	23.38%
Taxes	10,012	10,654	17,213	3,860	22.43%
<b>Other Expenses</b>	<b>29,185</b>	<b>20,853</b>	<b>41,800</b>	<b>4,372</b>	<b>10.46%</b>
Dues, Memberships, Publications, and Trainings	6,312	684	5,300	74	1.39%
Administrative and Office Expenses	445	16	500	372	74.39%
Advertising & Promotions	151	200	500	0	0.00%
Professional Services	22,278	19,953	35,000	3,926	11.22%
Misc Expenses	0	0	500	0	0.00%
<b>REVENUES</b>	<b>261</b>	<b>7,000</b>	<b>150</b>	<b>14</b>	<b>9.33%</b>
Current Service Charges	261	7,000	150	14	9.33%

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>% of Budget</b>
<b>132 - City Clerk - Elections</b>	<b>361</b>	<b>48,250</b>	<b>10,325</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENSES</b>	<b>361</b>	<b>60,588</b>	<b>13,325</b>	<b>0</b>	<b>0.00%</b>
<b>Other Expenses</b>	<b>361</b>	<b>60,588</b>	<b>13,325</b>	<b>0</b>	<b>0.00%</b>
Dues, Memberships, Publications, and Trainings	440	0	750	0	0.00%
Administrative and Office Expenses	(100)	60,368	50	0	0.00%
Professional Services	0	207	12,500	0	0.00%
Misc Expenses	22	13	25	0	0.00%
<b>REVENUES</b>	<b>0</b>	<b>12,338</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>
Current Service Charges	0	12,338	3,000	0	0.00%
<b>17 - FINANCE &amp; ADMINISTRATIVE SVCS</b>	<b>1,016,332</b>	<b>1,023,517</b>	<b>1,120,991</b>	<b>263,898</b>	<b>23.54%</b>
<b>EXPENSES</b>	<b>1,018,807</b>	<b>1,032,789</b>	<b>1,135,791</b>	<b>264,490</b>	<b>23.29%</b>
<b>Salaries and Wages</b>	<b>546,855</b>	<b>588,914</b>	<b>671,040</b>	<b>109,714</b>	<b>16.35%</b>
<b>Benefits</b>	<b>154,328</b>	<b>173,858</b>	<b>218,701</b>	<b>32,493</b>	<b>14.86%</b>
Insurance	85,399	92,156	122,170	15,981	13.08%
Retirement	29,801	40,147	45,197	8,199	18.14%
Taxes	39,128	41,555	51,335	8,314	16.19%
<b>Other Expenses</b>	<b>317,624</b>	<b>270,017</b>	<b>246,050</b>	<b>122,283</b>	<b>49.70%</b>
Dues, Memberships, Publications, and Trainings	26,949	2,950	3,750	150	4.00%
Administrative and Office Expenses	31,684	45,156	33,300	10,256	30.80%
Advertising & Promotions	0	0	0	0	
Professional Services	223,594	174,858	180,000	102,261	56.81%
Rental Expense	5,994	4,168	1,500	625	41.69%
Utilities	29,403	27,051	27,250	4,763	17.48%
Misc Expenses	0	8,207	250	4,227	1690.74%
Equipment	0	7,627	0	0	
<b>REVENUES</b>	<b>2,475</b>	<b>9,272</b>	<b>14,800</b>	<b>592</b>	<b>4.00%</b>
Current Service Charges	2,475	9,272	14,800	592	4.00%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	% of Budget
<b>19 - POLICE</b>	<b>5,631,789</b>	<b>6,308,803</b>	<b>7,242,681</b>	<b>1,361,324</b>	<b>18.80%</b>
<b>191 - POLICE/ADMINISTRATION</b>	<b>865,673</b>	<b>1,031,490</b>	<b>1,097,903</b>	<b>79,607</b>	<b>7.25%</b>
<b>EXPENSES</b>	<b>1,153,050</b>	<b>1,237,474</b>	<b>1,483,603</b>	<b>263,166</b>	<b>17.74%</b>
Salaries and Wages	606,210	644,212	801,710	134,530	16.78%
Benefits	177,982	207,540	243,193	43,108	17.73%
Insurance	75,941	75,185	69,460	14,040	20.21%
Retirement	92,843	122,933	162,108	27,118	16.73%
Taxes	9,198	9,422	11,625	1,951	16.78%
Other Expenses	368,859	385,722	438,700	85,528	19.50%
Dues, Memberships, Publications, and Trainings	103,387	131,871	154,000	47,151	30.62%
Administrative and Office Expenses	32,016	22,703	51,500	7,775	15.10%
Supplies	41,681	34,174	4,800	1,676	34.91%
Professional Services	114,745	120,774	131,000	9,277	7.08%
Rental Expense	0	0	1,000	0	0.00%
Utilities	52,212	46,381	46,200	8,757	18.95%
Safety Supplies	25,739	29,820	30,200	9,352	30.97%
Equipment	(920)	0	20,000	1,541	7.71%
Vehicle/Equipment Maintenance	0	0	0	0	
Misc Expenses	0	0	0	0	
<b>REVENUES</b>	<b>287,377</b>	<b>205,984</b>	<b>385,700</b>	<b>183,560</b>	<b>47.59%</b>
Licenses and Permits	2,000	2,500	3,000	500	16.67%
Fines and Forfeitures	161,115	97,171	270,000	74,011	27.41%
Revenues from Other Agencies	24,342	553	5,000	0	0.00%
Current Service Charges	98,940	105,275	107,600	108,990	101.29%
Other Revenue	980	485	100	59	58.60%
<b>192 - POLICE/OPERATIONS</b>	<b>3,887,856</b>	<b>4,253,044</b>	<b>4,628,036</b>	<b>1,029,405</b>	<b>22.24%</b>
<b>EXPENSES</b>	<b>3,887,856</b>	<b>4,253,044</b>	<b>4,628,036</b>	<b>1,029,405</b>	<b>22.24%</b>
Salaries and Wages	2,984,762	3,248,138	3,333,033	816,936	24.51%
Benefits	687,994	809,469	966,803	191,455	19.80%
Insurance	275,065	304,072	400,590	65,168	16.27%
Retirement	368,726	453,913	517,884	113,354	21.89%
Taxes	44,202	51,484	48,329	12,933	26.76%

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>% of Budget</b>
<b>Other Expenses</b>	<b>215,100</b>	<b>195,437</b>	<b>328,200</b>	<b>21,015</b>	<b>6.40%</b>
Dues, Memberships, Publications, and Trainings	695	0	0	0	
Administrative and Office Expenses	0	0	0	0	
Supplies	4,197	25,574	30,000	7,080	23.60%
Professional Services	126,916	103,976	220,000	4,131	1.88%
Rental Expense	17,201	15,374	14,000	2,908	20.77%
Utilities	2,706	3,067	2,200	624	28.36%
Safety Supplies	0	0	0	0	
Equipment	602	0	2,000	0	0.00%
Vehicle/Equipment Maintenance	62,783	47,446	60,000	6,272	10.45%
Misc Expenses	0	0	0	0	
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Current Service Charges	0	0	0	0	
<b>193 - POLICE/SUPPORT SERVICES</b>	<b>878,261</b>	<b>1,024,269</b>	<b>1,516,742</b>	<b>252,312</b>	<b>16.64%</b>
<b>EXPENSES</b>	<b>878,261</b>	<b>1,024,269</b>	<b>1,516,742</b>	<b>252,312</b>	<b>16.64%</b>
<b>Salaries and Wages</b>	<b>692,969</b>	<b>768,401</b>	<b>1,112,676</b>	<b>188,489</b>	<b>16.94%</b>
<b>Benefits</b>	<b>184,477</b>	<b>244,555</b>	<b>386,967</b>	<b>54,482</b>	<b>14.08%</b>
Insurance	89,467	123,568	196,680	25,137	12.78%
Retirement	42,079	62,280	102,942	14,972	14.54%
Taxes	52,931	58,707	87,345	14,374	16.46%
<b>Other Expenses</b>	<b>814</b>	<b>11,313</b>	<b>17,100</b>	<b>9,341</b>	<b>54.63%</b>
Dues, Memberships, Publications, and Trainings	0	3,036	0	0	
Administrative and Office Expenses	0	0	0	0	
Supplies	345	2,035	9,600	1,841	19.18%
Professional Services	0	0	0	0	
Rental Expense	469	6,242	7,500	7,500	100.00%
Utilities	0	0	0	0	
Safety Supplies	0	0	0	0	
Misc Expenses	0	0	0	0	



	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>% of Budget</b>
<b>20 - FIRE General Fund and EMS Fund Combined</b>	<b>2,831,137</b>	<b>2,935,714</b>	<b>3,624,121</b>	<b>1,156,641</b>	<b>31.92%</b>
<b>EXPENSES</b>	<b>4,982,309</b>	<b>5,398,228</b>	<b>5,778,140</b>	<b>1,374,008</b>	<b>23.78%</b>
<b>REVENUES</b>	<b>2,151,172</b>	<b>2,462,514</b>	<b>2,154,019</b>	<b>217,367</b>	<b>10.09%</b>
<b>0001 - General Fund</b>	<b>2,901,404</b>	<b>2,935,714</b>	<b>3,624,121</b>	<b>694,047</b>	<b>19.15%</b>
<b>Expenses</b>	<b>2,682,248</b>	<b>2,887,266</b>	<b>3,078,616</b>	<b>713,517</b>	<b>23.18%</b>
<b>Transfer to EMS (Expense)</b>	<b>418,792</b>	<b>645,550</b>	<b>843,755</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue</b>	<b>199,636</b>	<b>597,103</b>	<b>298,250</b>	<b>19,471</b>	<b>6.53%</b>
<b>201 - FIRE ADMINISTRATION</b>	<b>(84,616)</b>	<b>(485,462)</b>	<b>(130,201)</b>	<b>7,031</b>	<b>5.40%</b>
<b>EXPENSES</b>	<b>115,020</b>	<b>111,641</b>	<b>168,049</b>	<b>26,502</b>	<b>15.77%</b>
<b>Salaries and Wages</b>	<b>64,299</b>	<b>74,895</b>	<b>112,668</b>	<b>22,017</b>	<b>19.54%</b>
<b>Benefits</b>	<b>4,919</b>	<b>11,929</b>	<b>24,681</b>	<b>3,385</b>	<b>13.71%</b>
Insurance	0	1,680	9,347	409	4.37%
Retirement	0	4,525	6,490	1,293	19.93%
Taxes	4,919	5,724	8,844	1,683	19.03%
<b>Other Expenses</b>	<b>45,803</b>	<b>24,817</b>	<b>30,700</b>	<b>1,100</b>	<b>3.58%</b>
Dues, Memberships, Publications, and Trainings	11,387	350	2,000	350	17.50%
Administrative and Office Expenses	21,145	15,512	11,700	15	0.13%
Advertising & Promotions	639	0	1,000	0	0.00%
Supplies	1,991	678	2,000	0	0.00%
Professional Services	9,713	6,248	12,000	735	6.13%
Utilities	928	0	0	0	
Equipment	0	2,029	2,000	0	0.00%
<b>REVENUES</b>	<b>199,636</b>	<b>597,103</b>	<b>298,250</b>	<b>19,471</b>	<b>6.53%</b>
Licenses and Permits	30,050	34,684	31,000	9,833	31.72%
Revenues from Other Agencies	0	0	0	0	
Current Service Charges	166,013	162,307	167,100	9,393	5.62%
Other Revenue	3,573	400,112	100,150	245	0.24%
<b>202 - FIRE/SUPPRESSION</b>	<b>2,567,228</b>	<b>2,775,625</b>	<b>2,910,567</b>	<b>687,016</b>	<b>23.60%</b>
<b>EXPENSES</b>	<b>2,567,228</b>	<b>2,775,625</b>	<b>2,910,567</b>	<b>687,016</b>	<b>23.60%</b>
<b>Salaries and Wages</b>	<b>1,888,607</b>	<b>2,060,293</b>	<b>2,103,308</b>	<b>542,573</b>	<b>25.80%</b>
<b>Benefits</b>	<b>429,504</b>	<b>517,032</b>	<b>563,629</b>	<b>105,772</b>	<b>18.77%</b>
Insurance	185,997	219,148	233,310	41,616	17.84%
Retirement	216,455	268,232	299,821	56,316	18.78%
Taxes	27,053	29,652	30,498	7,840	25.71%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	% of Budget
<b>Other Expenses</b>	<b>249,117</b>	<b>198,301</b>	<b>243,630</b>	<b>38,670</b>	<b>15.87%</b>
Dues, Memberships, Publications, and Trainings	16,554	13,481	19,700	2,160	10.96%
Administrative and Office Expenses	11,556	9,406	14,000	4,308	30.77%
Supplies	23,531	38,717	41,400	3,433	8.29%
Professional Services	8,857	2,533	21,000	0	0.00%
Rental Expense	8,168	3,835	8,480	268	3.16%
Utilities	51,880	39,704	46,400	11,916	25.68%
Misc Expenses	7,797	8,481	6,400	127	1.99%
Equipment	53,129	17,324	20,000	1,882	9.41%
Vehicle/Equipment Maintenance	67,644	64,820	66,250	14,576	22.00%
<b>203 - FIRE/EMS</b>	<b>418,792</b>	<b>645,550</b>	<b>843,755</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENSES</b>	<b>418,792</b>	<b>645,550</b>	<b>843,755</b>	<b>0</b>	<b>0.00%</b>
<b>Other Expenses</b>	<b>418,792</b>	<b>645,550</b>	<b>843,755</b>	<b>0</b>	<b>0.00%</b>
Transfer to EMS	418,792	645,550	843,755		0.00%
<b>1002 - EMS Fund - Deficit (Surplus)</b>	<b>(70,267)</b>	<b>0</b>	<b>0</b>	<b>462,594</b>	<b>2397253776.41%</b>
<b>Expenses</b>	<b>2,300,061</b>	<b>2,510,962</b>	<b>2,699,524</b>	<b>660,490</b>	<b>24.47%</b>
<b>Revenue</b>	<b>1,951,536</b>	<b>1,865,412</b>	<b>1,855,769</b>	<b>197,896</b>	<b>10.66%</b>
<b>Transfer from GF (Revenue)</b>	<b>418,792</b>	<b>645,550</b>	<b>843,755</b>	<b>0</b>	<b>0.00%</b>
<b>201 - FIRE ADMINISTRATION</b>	<b>(1,751,525)</b>	<b>(1,643,339)</b>	<b>(1,628,071)</b>	<b>(196,369)</b>	<b>12.06%</b>
<b>EXPENSES</b>	<b>21,918</b>	<b>19,567</b>	<b>15,500</b>	<b>1,528</b>	<b>9.86%</b>
<b>Other Expenses</b>	<b>21,918</b>	<b>19,567</b>	<b>15,500</b>	<b>1,528</b>	<b>9.86%</b>
Administrative and Office Expenses	21,918	19,567	15,500	1,528	9.86%
<b>REVENUES</b>	<b>1,773,444</b>	<b>1,662,906</b>	<b>1,643,571</b>	<b>197,896</b>	<b>12.04%</b>
EMS Property Tax	867,650	898,957	925,571	0	0.00%
EMS Revenues from Other Agencies	0	8,441	0	0	
EMS Grants	7,250	0	0	0	
EMS Current Service Charges	898,543	755,508	718,000	197,896	27.56%
<b>203 - FIRE/EMS</b>	<b>1,681,259</b>	<b>1,643,339</b>	<b>1,628,071</b>	<b>658,963</b>	<b>40.48%</b>
<b>EXPENSES</b>	<b>2,278,143</b>	<b>2,491,395</b>	<b>2,684,024</b>	<b>658,963</b>	<b>24.55%</b>
<b>Salaries and Wages</b>	<b>1,625,666</b>	<b>1,799,088</b>	<b>1,860,760</b>	<b>508,881</b>	<b>27.35%</b>
<b>Benefits</b>	<b>417,921</b>	<b>476,713</b>	<b>532,254</b>	<b>102,652</b>	<b>19.29%</b>
Insurance	189,695	218,105	245,440	44,888	18.29%
Retirement	204,887	232,673	259,833	50,415	19.40%
Taxes	23,339	25,935	26,981	7,349	27.24%
<b>Other Expenses</b>	<b>234,556</b>	<b>215,594</b>	<b>291,010</b>	<b>47,430</b>	<b>16.30%</b>

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>% of Budget</b>
Dues, Memberships, Publications, and Trainings	4,106	589	13,650	350	2.56%
Administrative and Office Expenses	9,992	7,769	11,000	3,054	27.77%
Supplies	36,944	41,491	44,500	10,010	22.49%
Professional Services	98,495	88,671	115,060	9,621	8.36%
Rental Expense	0	0	0	0	
Utilities	31,721	28,293	33,100	9,034	27.29%
Misc Expenses	0	0	0	0	
Equipment	29,505	13,814	36,000	0	0.00%
Vehicle/Equipment Maintenance	23,793	34,966	37,700	15,361	40.74%
<b>REVENUES</b>	<b>596,884</b>	<b>848,056</b>	<b>1,055,953</b>	<b>0</b>	<b>0.00%</b>
Transfer In from Pension Tax Fund	178,092	202,506	212,198	0	0.00%
Transfer In from GF	418,792	645,550	843,755	0	0.00%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	% of Budget
<b>20 - PUBLIC WORKS</b>	<b>1,014,116</b>	<b>1,155,333</b>	<b>1,669,719</b>	<b>468,818</b>	<b>28.08%</b>
<b>211 - PUBLIC WORKS/ADMINISTRATION</b>	<b>338,073</b>	<b>403,267</b>	<b>484,573</b>	<b>101,047</b>	<b>20.85%</b>
<b>EXPENSES</b>	<b>346,141</b>	<b>411,981</b>	<b>489,573</b>	<b>103,506</b>	<b>21.14%</b>
Salaries and Wages	129,544	87,929	70,030	17,732	25.32%
Benefits	28,184	24,598	18,243	7,570	41.50%
Insurance	12,683	11,607	7,908	3,595	45.46%
Retirement	6,077	6,773	4,978	2,080	41.79%
Taxes	9,424	6,218	5,357	1,896	35.38%
Other Expenses	188,413	299,454	401,300	78,203	19.49%
Dues, Memberships, Publications, and Trainings	21,313	19,008	57,500	2,503	4.35%
Administrative and Office Expenses	9,709	5,629	29,600	2,301	7.77%
Supplies	140	0	0	0	
Professional Services	16,785	5,481	20,000	0	0.00%
Rental Expense	118,094	240,271	260,000	69,074	26.57%
Utilities	22,230	28,933	34,000	4,318	12.70%
Misc Expenses	142	132	200	6	3.00%
<b>REVENUES</b>	<b>8,068</b>	<b>8,714</b>	<b>5,000</b>	<b>2,458</b>	<b>49.17%</b>
Current Service Charges	5,053	8,714	5,000	2,458	49.17%
Other Revenue	3,015	0	0	0	
Transfers In	0	0	0	0	
<b>2121 - PW / MAINT / BLDG &amp; FACILITIES</b>	<b>467,956</b>	<b>438,978</b>	<b>667,233</b>	<b>108,240</b>	<b>16.22%</b>
<b>EXPENSES</b>	<b>467,956</b>	<b>438,978</b>	<b>667,233</b>	<b>108,240</b>	<b>16.22%</b>
Salaries and Wages	79,108	91,975	155,275	22,699	14.62%
Benefits	27,555	31,145	48,293	7,635	15.81%
Insurance	16,647	17,094	24,291	4,117	16.95%
Retirement	5,040	7,459	12,124	1,810	14.93%
Taxes	5,867	6,592	11,879	1,708	14.37%
Other Expenses	361,294	315,858	463,665	77,907	16.80%
Dues, Memberships, Publications, and Trainings	51	0	0	0	
Administrative and Office Expenses	31	979	1,000	2,350	235.00%
Supplies	48,616	38,792	75,750	11,250	14.85%
Professional Services	270,098	255,771	348,340	59,894	17.19%
Rental Expense	0	369	4,000	0	0.00%
Utilities	30,537	4,191	5,000	63	1.27%
Equipment	0	4,594	15,000	3,177	21.18%
Vehicle/Equipment Maintenance	11,960	11,161	14,575	1,172	8.04%
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	% of Budget
Other Revenue	0	0	0	0	
<b>2122 - PW / MAINT / PARKS</b>	<b>188,454</b>	<b>171,121</b>	<b>323,637</b>	<b>92,394</b>	<b>28.55%</b>
<b>EXPENSES</b>	<b>188,454</b>	<b>401,929</b>	<b>709,769</b>	<b>92,394</b>	<b>13.02%</b>
<b>Salaries and Wages</b>	<b>60,305</b>	<b>105,164</b>	<b>141,055</b>	<b>25,794</b>	<b>18.29%</b>
<b>Benefits</b>	<b>23,766</b>	<b>36,451</b>	<b>48,714</b>	<b>9,045</b>	<b>18.57%</b>
Insurance	15,031	19,390	25,578	4,862	19.01%
Retirement	4,326	9,495	12,346	2,245	18.18%
Taxes	4,410	7,566	10,791	1,938	17.96%
<b>Other Expenses</b>	<b>104,382</b>	<b>260,314</b>	<b>520,000</b>	<b>57,554</b>	<b>11.07%</b>
Dues, Memberships, Publications, and Trainings	0	40,008	57,000	0	0.00%
Administrative and Office Expenses	29,751	0	0	0	
Supplies	16,906	21,592	70,000	1,189	1.70%
Professional Services	30,254	139,712	320,000	46,121	14.41%
Rental Expense	755	1,292	15,000	1,677	11.18%
Utilities	13,865	47,866	42,000	7,183	17.10%
Vehicle/Equipment Maintenance	12,851	9,844	16,000	1,384	8.65%
<b>REVENUES</b>	<b>0</b>	<b>230,808</b>	<b>386,132</b>	<b>0</b>	<b>0.00%</b>
Other Revenue	0	0	0	0	
Transfers In	0	230,808	386,132	0	0.00%
LLAD 1988-1	0	158,481	265,132		0.00%
Measure R - Playfields	0	14,944	25,000		0.00%
Measure M - Parks and Open Space	0	57,383	96,000		0.00%
<b>2124 - PW / MAINT / PUBLIC RIGHT OF WAY</b>	<b>17,383</b>	<b>141,969</b>	<b>194,276</b>	<b>93,991</b>	<b>48.38%</b>
<b>EXPENSES</b>	<b>17,383</b>	<b>562,257</b>	<b>734,491</b>	<b>93,991</b>	<b>12.80%</b>
<b>Salaries and Wages</b>	<b>886</b>	<b>162,351</b>	<b>216,185</b>	<b>30,432</b>	<b>14.08%</b>
<b>Benefits</b>	<b>281</b>	<b>49,818</b>	<b>69,556</b>	<b>8,933</b>	<b>12.84%</b>
Insurance	154	25,489	36,536	4,197	11.49%
Retirement	60	12,469	16,481	2,473	15.00%
Taxes	67	11,861	16,538	2,263	13.68%

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>% of Budget</b>
<b>Other Expenses</b>	<b>16,216</b>	<b>350,088</b>	<b>448,750</b>	<b>54,626</b>	<b>12.17%</b>
Dues, Memberships, Publications, and Trainings	0	1,500	3,000	0	0.00%
Supplies	1,333	23,522	43,000	12,468	29.00%
Professional Services	11,780	165,242	218,000	14,118	6.48%
Utilities	0	130,769	145,750	26,111	17.92%
Vehicle/Equipment Maintenance	3,103	6,631	15,000	1,928	12.85%
Debt Service	0	22,422	24,000	0	0.00%
<b>REVENUES</b>	<b>0</b>	<b>420,288</b>	<b>540,215</b>	<b>0</b>	<b>0.00%</b>
Other Revenue	0	0	0	0	
Transfers In	0	420,288	540,215	0	0.00%
Measure F Street & Storm Drain	0	94,305	121,215		0.00%
HUTA Gas Tax	0	306,533	394,000		0.00%
LLAD 1988-1	0	19,450	25,000		0.00%
<b>2125 - PW / MAINT / STREET TREES</b>	<b>2,250</b>	<b>0</b>	<b>(0)</b>	<b>47,500</b>	<b>22147762.61%</b>
<b>EXPENSES</b>	<b>2,250</b>	<b>241,712</b>	<b>288,239</b>	<b>47,500</b>	<b>16.48%</b>
<b>Salaries and Wages</b>	<b>1,000</b>	<b>93,942</b>	<b>100,098</b>	<b>20,690</b>	<b>20.67%</b>
<b>Benefits</b>	<b>168</b>	<b>28,423</b>	<b>38,140</b>	<b>7,440</b>	<b>19.51%</b>
Insurance	61	12,312	20,397	3,665	17.97%
Retirement	51	9,594	10,086	2,214	21.95%
Taxes	56	6,516	7,658	1,562	20.39%
<b>Other Expenses</b>	<b>1,081</b>	<b>119,348</b>	<b>150,000</b>	<b>19,370</b>	<b>12.91%</b>
Dues, Memberships, Publications, and Trainings	617	362	500	0	0.00%
Administrative and Office Expenses	0	0	0	0	
Supplies	464	741	2,500	0	0.00%
Professional Services	0	118,245	147,000	19,370	13.18%
<b>REVENUES</b>	<b>0</b>	<b>241,712</b>	<b>288,239</b>	<b>0</b>	<b>0.00%</b>
Other Revenue	0	0	0	0	
Transfers In	0	241,712	288,239	0	0.00%
LLAD 1988-1	0	66,475	88,239		0.00%
Measure M - Parks and Open Space		175,238	200,000		0.00%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	% of Budget
<b>2127 - PW / MAINT / CREEKS &amp; OS</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>25,645</b>	
<b>EXPENSES</b>	<b>0</b>	<b>56,799</b>	<b>160,000</b>	<b>25,645</b>	<b>16.03%</b>
<b>Other Expenses</b>	<b>0</b>	<b>56,799</b>	<b>160,000</b>	<b>25,645</b>	<b>16.03%</b>
Administrative and Office Expenses	0	9,188	10,000	0	0.00%
Supplies	0	3,918	5,000	236	4.72%
Professional Services	0	43,693	145,000	25,409	17.52%
<b>REVENUES</b>	<b>0</b>	<b>56,800</b>	<b>160,000</b>	<b>0</b>	<b>0.00%</b>
Transfers In	0	56,800	160,000	0	0.00%
Measure R - Creeks	0	17,750	50,000		0.00%
Measure R - Open Space	0	35,500	100,000		0.00%
Measure M - Parks and Open Space	0	3,550	10,000		0.00%
<b>215 - PW / STORM DRAIN</b>	<b>0</b>	<b>(0)</b>	<b>0</b>		
<b>EXPENSES</b>	<b>0</b>	<b>338,540</b>	<b>0</b>		
<b>Salaries and Wages</b>	<b>0</b>	<b>258,813</b>	<b>0</b>		
<b>Benefits</b>	<b>0</b>	<b>79,727</b>	<b>0</b>		
<b>REVENUES</b>	<b>0</b>	<b>338,540</b>	<b>0</b>		
Transfers In	0	338,540	0		
Measure F Street & Storm Drain		90,589			
NPDES Storm Drain Fee		247,951			

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>% of Budget</b>
<b>22 - RECREATION</b>	<b>1,433,837</b>	<b>1,303,783</b>	<b>1,485,053</b>	<b>271,440</b>	<b>18.28%</b>
<b>221 - REC &amp; COMMUNITY SVCS ADMIN DIV</b>	<b>392,911</b>	<b>376,298</b>	<b>331,713</b>	<b>151,630</b>	<b>45.71%</b>
<b>EXPENSES</b>	<b>405,474</b>	<b>392,498</b>	<b>349,393</b>	<b>155,680</b>	<b>44.56%</b>
<b>Salaries and Wages</b>	<b>244,795</b>	<b>252,894</b>	<b>187,895</b>	<b>35,474</b>	<b>18.88%</b>
<b>Benefits</b>	<b>68,730</b>	<b>81,982</b>	<b>55,538</b>	<b>14,246</b>	<b>25.65%</b>
Insurance	28,863	35,220	20,723	5,969	28.80%
Retirement	25,480	32,154	20,441	5,860	28.67%
Taxes	14,388	14,608	14,374	2,417	16.81%
<b>Other Expenses</b>	<b>91,949</b>	<b>57,623</b>	<b>105,960</b>	<b>105,960</b>	<b>100.00%</b>
Dues, Memberships, Publications, and Trainings	2,659	360	4,100	0	0.00%
Administrative and Office Expenses	64,247	20,260	49,200	8,568	17.42%
Advertising & Promotions	0	0	0	0	
Supplies	61	10,062	3,500	169	4.82%
Professional Services	9,652	7,729	31,200	96	0.31%
Rental Expense	8,250	9,000	9,000	2,250	25.00%
Equipment	0	0	0	0	
Utilities	7,080	10,212	8,960	173	1.93%
<b>REVENUES</b>	<b>12,562</b>	<b>16,200</b>	<b>17,680</b>	<b>4,050</b>	<b>22.91%</b>
Current Service Charges	0	0	0	0	
Other Revenue	12,562	16,200	17,680	4,050	22.91%
<b>222 - REC/RECREATION DIV</b>	<b>509,459</b>	<b>342,845</b>	<b>275,767</b>	<b>17,449</b>	<b>6.33%</b>
<b>EXPENSES</b>	<b>905,780</b>	<b>568,115</b>	<b>479,067</b>	<b>130,869</b>	<b>27.32%</b>
<b>Salaries and Wages</b>	<b>398,592</b>	<b>334,381</b>	<b>250,590</b>	<b>64,867</b>	<b>25.89%</b>
<b>Benefits</b>	<b>142,815</b>	<b>150,542</b>	<b>111,677</b>	<b>19,442</b>	<b>17.41%</b>
Insurance	92,900	98,496	75,729	10,549	13.93%
Retirement	25,986	26,814	16,778	3,958	23.59%
Taxes	23,928	25,232	19,170	4,935	25.74%



	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>% of Budget</b>
<b>Other Expenses</b>	<b>364,373</b>	<b>83,192</b>	<b>116,800</b>	<b>46,560</b>	<b>39.86%</b>
Dues, Memberships, Publications, and Trainings	0	0	0	0	
Administrative and Office Expenses	6,687	3,187	4,500	1,194	26.53%
Advertising & Promotions	17,353	15	12,500	0	0.00%
Supplies	20,385	1,169	5,500	615	11.18%
Professional Services	256,523	29,587	19,000	36,204	190.55%
Rental Expense	7,107	0	0	0	
Utilities	51,132	46,400	71,800	8,154	11.36%
Equipment	4,586	0	1,500	221	14.76%
Vehicle/Equipment Maintenance	600	2,834	2,000	171	8.55%
<b>REVENUES</b>	<b>396,321</b>	<b>225,270</b>	<b>203,300</b>	<b>113,421</b>	<b>55.79%</b>
Revenues from Other Agencies	0	0	0	0	
Current Service Charges	394,121	225,270	188,300	113,421	60.23%
Other Revenue	2,200	0	15,000	0	0.00%
<b>223 - NEIGHBORHOOD SERVICES</b>	<b>143,857</b>	<b>475,498</b>	<b>500,123</b>	<b>58,375</b>	<b>11.67%</b>
<b>EXPENSES</b>	<b>376,353</b>	<b>575,453</b>	<b>530,123</b>	<b>59,020</b>	<b>11.13%</b>
<b>Salaries and Wages</b>	<b>184,294</b>	<b>181,476</b>	<b>190,970</b>	<b>46,564</b>	<b>24.38%</b>
<b>Benefits</b>	<b>49,364</b>	<b>55,308</b>	<b>28,153</b>	<b>12,412</b>	<b>44.09%</b>
Insurance	24,381	26,896	0	5,407	
Retirement	10,907	14,604	13,544	3,448	25.46%
Taxes	14,076	13,807	14,609	3,558	24.35%
<b>Other Expenses</b>	<b>142,694</b>	<b>338,670</b>	<b>311,000</b>	<b>44</b>	<b>0.01%</b>
Administrative and Office Expenses	0	0	0	0	
Advertising & Promotions	1,301	3,139	2,000	0	0.00%
Supplies	3,667	34	2,000	44	2.19%
Professional Services	99,290	163,879	210,000	0	0.00%
Rental Expense	38,436	171,618	97,000	0	0.00%
Equipment Purchases	0	0	0	0	
<b>REVENUES</b>	<b>232,496</b>	<b>99,955</b>	<b>30,000</b>	<b>645</b>	<b>2.15%</b>
Revenues from Other Agencies	197,572	65,500	0	0	
Current Service Charges	34,924	34,455	30,000	645	2.15%

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>% of Budget</b>
<b>2242 - REC / YOUTH SERVICES</b>	<b>87,265</b>	<b>30,606</b>	<b>55,258</b>	<b>32,052</b>	<b>58.00%</b>
<b>EXPENSES</b>	<b>262,655</b>	<b>146,648</b>	<b>275,258</b>	<b>48,136</b>	<b>17.49%</b>
<b>Salaries and Wages</b>	<b>158,865</b>	<b>70,698</b>	<b>181,715</b>	<b>32,969</b>	<b>18.14%</b>
<b>Benefits</b>	<b>43,370</b>	<b>29,289</b>	<b>43,143</b>	<b>6,235</b>	<b>14.45%</b>
Insurance	26,915	19,920	19,887	2,891	14.54%
Retirement	4,403	3,965	9,355	821	8.78%
Taxes	12,053	5,404	13,901	2,522	18.14%
<b>Other Expenses</b>	<b>60,419</b>	<b>46,661</b>	<b>50,400</b>	<b>8,932</b>	<b>17.72%</b>
Dues, Memberships, Publications, and Trainings	703	0	0	0	
Administrative and Office Expenses	11,888	7,195	5,000	689	13.77%
Advertising & Promotions	1,468	0	500	0	0.00%
Supplies	8,415	0	6,000	0	0.00%
Professional Services	4,539	300	1,000	300	30.00%
Rental Expense	11,819	16,646	18,000	4,358	24.21%
Utilities	20,221	22,122	17,350	3,564	20.54%
Equipment	0	0	1,000	0	0.00%
Vehicle/Equipment Maintenance	1,366	399	1,550	22	1.41%
<b>REVENUES</b>	<b>175,390</b>	<b>116,043</b>	<b>220,000</b>	<b>16,084</b>	<b>7.31%</b>
Current Service Charges	175,390	116,043	220,000	16,084	7.31%
<b>2244 - REC / SENIOR SERVICES</b>	<b>281,351</b>	<b>52,335</b>	<b>288,279</b>	<b>9,588</b>	<b>3.33%</b>
<b>EXPENSES</b>	<b>374,562</b>	<b>181,028</b>	<b>372,279</b>	<b>44,186</b>	<b>11.87%</b>
<b>Salaries and Wages</b>	<b>181,208</b>	<b>59,340</b>	<b>223,900</b>	<b>19,228</b>	<b>8.59%</b>
<b>Benefits</b>	<b>48,022</b>	<b>21,465</b>	<b>52,529</b>	<b>5,138</b>	<b>9.78%</b>
Insurance	24,031	10,702	11,336	2,172	19.16%
Retirement	10,105	6,265	24,064	1,503	6.25%
Taxes	13,887	4,498	17,128	1,463	8.54%
<b>Other Expenses</b>	<b>145,333</b>	<b>100,223</b>	<b>95,850</b>	<b>19,820</b>	<b>20.68%</b>
Dues, Memberships, Publications, and Trainings	75	75	0	0	
Administrative and Office Expenses	998	517	2,150	22	1.00%
Advertising & Promotions	1,105	0	0	0	
Supplies	6,227	1,128	9,000	129	1.43%
Professional Services	87,869	56,889	46,100	12,850	27.87%
Rental Expense	690	0	0	0	
Utilities	38,717	37,155	28,600	6,650	23.25%
Vehicle/Equipment Maintenance	9,652	4,459	10,000	170	1.70%

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>% of Budget</b>
<b>REVENUES</b>	<b>93,211</b>	<b>128,693</b>	<b>84,000</b>	<b>34,598</b>	<b>41.19%</b>
Revenues from Other Agencies	0	0	0	0	
Current Service Charges	70,027	122,292	73,000	34,598	47.39%
Other Revenue	23,184	6,401	11,000	0	0.00%
<b>225 - REC / ARTS DIV</b>	<b>18,994</b>	<b>26,201</b>	<b>33,913</b>	<b>2,346</b>	<b>6.92%</b>
<b>EXPENSES</b>	<b>19,782</b>	<b>26,345</b>	<b>34,413</b>	<b>2,346</b>	<b>6.82%</b>
<b>Salaries and Wages</b>	<b>13,135</b>	<b>19,128</b>	<b>25,280</b>	<b>1,659</b>	<b>6.56%</b>
<b>Benefits</b>	<b>5,653</b>	<b>7,216</b>	<b>8,633</b>	<b>687</b>	<b>7.95%</b>
Insurance	3,390	4,007	3,920	435	11.10%
Retirement	1,309	1,800	2,779	125	4.51%
Taxes	954	1,409	1,934	126	6.52%
<b>Other Expenses</b>	<b>994</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
Administrative and Office Expenses	0	0	0	0	
Advertising & Promotions	74	0	250	0	0.00%
Supplies	0	0	250	0	0.00%
Professional Services	920	0	0	0	
<b>REVENUES</b>	<b>788</b>	<b>144</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
Current Service Charges	788	144	500	0	0.00%
<b>23 - COMMUNITY DEVELOPMENT</b>	<b>740,438</b>	<b>537,331</b>	<b>883,560</b>	<b>91,731</b>	<b>10.38%</b>
<b>231 - COMMUNITY DEV/ ADMINISTRATION</b>	<b>(322,468)</b>	<b>(508,261)</b>	<b>(405,801)</b>	<b>(165,104)</b>	<b>40.69%</b>
<b>EXPENSES</b>	<b>217,422</b>	<b>282,745</b>	<b>190,499</b>	<b>59,353</b>	<b>31.16%</b>
<b>Salaries and Wages</b>	<b>153,842</b>	<b>207,954</b>	<b>128,735</b>	<b>44,096</b>	<b>34.25%</b>
<b>Benefits</b>	<b>32,557</b>	<b>42,006</b>	<b>32,014</b>	<b>9,594</b>	<b>29.97%</b>
Insurance	8,808	10,350	8,974	1,918	21.37%
Retirement	13,870	18,332	13,192	4,330	32.82%
Taxes	9,878	13,324	9,848	3,347	33.98%
<b>Other Expenses</b>	<b>31,024</b>	<b>32,785</b>	<b>29,750</b>	<b>5,663</b>	<b>19.04%</b>
Dues, Memberships, Publications, and Trainings	5,407	2,794	7,000	1,622	23.18%
Administrative and Office Expenses	9,299	4,929	9,250	621	6.72%
Advertising & Promotions	0	0	0	0	
Professional Services	5,338	16,170	5,000	1,716	34.32%
Utilities	10,568	8,623	8,050	1,703	21.16%
Misc Expenses	362	269	250	0	0.00%
Equipment	0	0	0	0	
Vehicle/Equipment Maintenance	50	0	200	0	0.00%
<b>REVENUES</b>	<b>539,890</b>	<b>791,006</b>	<b>596,300</b>	<b>224,457</b>	<b>37.64%</b>

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>% of Budget</b>
Licenses and Permits	413,024	579,177	420,000	152,292	36.26%
Current Service Charges	126,859	211,643	176,100	72,139	40.97%
Other Revenue	7	186	200	26	12.75%
<b>232 - COMMUNITY DEV/ BUILDING DIV</b>	<b>457,627</b>	<b>477,031</b>	<b>435,349</b>	<b>135,324</b>	<b>31.08%</b>
<b>EXPENSES</b>	<b>457,627</b>	<b>487,031</b>	<b>435,349</b>	<b>135,324</b>	<b>31.08%</b>
<b>Salaries and Wages</b>	<b>218,215</b>	<b>234,980</b>	<b>210,415</b>	<b>58,227</b>	<b>27.67%</b>
<b>Benefits</b>	<b>92,415</b>	<b>103,218</b>	<b>97,584</b>	<b>22,517</b>	<b>23.07%</b>
Insurance	58,553	62,320	60,133	12,489	20.77%
Retirement	17,810	23,631	21,354	5,599	26.22%
Taxes	16,052	17,266	16,097	4,429	27.52%
<b>Other Expenses</b>	<b>146,996</b>	<b>148,833</b>	<b>127,350</b>	<b>54,580</b>	<b>42.86%</b>
Dues, Memberships, Publications, and Trainings	3,829	1,185	4,500	0	0.00%
Administrative and Office Expenses	1,159	627	1,850	0	0.00%
Advertising & Promotions	0	0	0	0	
Professional Services	141,791	146,887	120,000	54,550	45.46%
Utilities	0	0	0	0	
Misc Expenses	0	0	500	0	0.00%
Vehicle/Equipment Maintenance	218	134	500	30	6.00%
<b>REVENUES</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	
Transfers In	0	0	0	0	
Other Revenue	0	10,000	0	0	
<b>233 - COMMUNITY DEV/ PLANNING DIV</b>	<b>359,381</b>	<b>324,500</b>	<b>260,554</b>	<b>99,540</b>	<b>38.20%</b>
<b>EXPENSES</b>	<b>359,381</b>	<b>324,500</b>	<b>260,554</b>	<b>99,540</b>	<b>38.20%</b>
<b>Salaries and Wages</b>	<b>240,045</b>	<b>201,213</b>	<b>123,905</b>	<b>73,432</b>	<b>59.26%</b>
<b>Benefits</b>	<b>55,174</b>	<b>54,288</b>	<b>41,899</b>	<b>16,364</b>	<b>39.06%</b>
Insurance	14,802	14,388	13,926	3,261	23.42%
Retirement	22,837	25,517	18,494	7,494	40.52%
Taxes	17,535	14,383	9,479	5,608	59.16%
<b>Other Expenses</b>	<b>64,161</b>	<b>69,000</b>	<b>94,750</b>	<b>9,745</b>	<b>10.29%</b>
Dues, Memberships, Publications, and Trainings	2,310	238	3,000	130	4.33%
Administrative and Office Expenses	713	572	1,750	68	3.91%
Advertising & Promotions	0	0	0	0	
Professional Services	61,138	67,465	90,000	9,463	10.51%
Utilities	0	725	0	84	
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Other Revenue	0	0	0	0	

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>% of Budget</b>
<b>234 - COMMUNITY DEV/ TRANSPORTATION</b>	<b>144,320</b>	<b>203,091</b>	<b>368,022</b>	<b>14,126</b>	<b>3.84%</b>
<b>EXPENSES</b>	<b>144,320</b>	<b>203,091</b>	<b>368,022</b>	<b>14,126</b>	<b>3.84%</b>
Salaries and Wages	88,313	142,286	158,155	11,104	7.02%
<b>Benefits</b>	<b>17,480</b>	<b>28,454</b>	<b>32,067</b>	<b>2,873</b>	<b>8.96%</b>
Insurance	3,921	5,011	5,190	636	12.25%
Retirement	7,668	13,354	14,778	1,399	9.47%
Taxes	5,891	10,089	12,099	839	6.93%
<b>Other Expenses</b>	<b>38,527</b>	<b>32,351</b>	<b>177,800</b>	<b>149</b>	<b>0.08%</b>
Dues, Memberships, Publications, and Trainings	773	1,070	1,700	0	0.00%
Administrative and Office Expenses	28	129	1,100	0	0.00%
Advertising & Promotions	0	0	0	0	
Professional Services	37,727	31,152	175,000	149	0.08%
<b>236 - COM DV/ENVIRONMENTAL RESOURCES</b>	<b>101,578</b>	<b>40,970</b>	<b>225,437</b>	<b>7,845</b>	<b>3.48%</b>
<b>EXPENSES</b>	<b>155,578</b>	<b>94,970</b>	<b>309,437</b>	<b>7,845</b>	<b>2.54%</b>
Salaries and Wages	97,458	73,725	102,735	6,072	5.91%
<b>Benefits</b>	<b>26,688</b>	<b>18,675</b>	<b>30,702</b>	<b>1,773</b>	<b>5.78%</b>
Insurance	12,392	6,492	13,190	577	4.38%
Retirement	7,368	7,016	9,652	739	7.65%
Taxes	6,928	5,167	7,859	457	5.82%
<b>Other Expenses</b>	<b>31,433</b>	<b>2,570</b>	<b>176,000</b>	<b>0</b>	<b>0.00%</b>
Dues, Memberships, Publications, and Trainings	50	775	1,000	0	0.00%
Administrative and Office Expenses	0	0	0	0	
Advertising & Promotions	0	0	0	0	
Professional Services	31,383	1,795	175,000	0	0.00%
<b>REVENUES</b>	<b>54,000</b>	<b>54,000</b>	<b>84,000</b>	<b>0</b>	<b>0.00%</b>
Other Revenue	54,000	54,000	54,000	0	0.00%
Transfers In	0	0	30,000	0	0.00%
Transfer in from STOP Waste	0	0	30,000	0	0.00%



	September 30, 2020	September 30, 2021
	Balances	Balances
<b>Combined City Accounts</b>		
<b>Mechanics' Bank</b>		
Main Account	5,558,720	5,694,504
Employee Flex Spending Account	35,988	50,549
<b>Total Mechanics' Bank</b>	<b>5,594,707</b>	<b>5,745,053</b>
<b>Local Agency Investment Fund (LAIF)</b>		
Main Account	19,905,439	24,648,008
1999 Limited Obligation Bond	2,249,327	2,261,980
<b>Total LAIF</b>	<b>22,154,767</b>	<b>26,909,987</b>
<b>CalTRUST</b>		
CalTRUST Short Term Fund	2,510,034	2,515,891
<b>Total CalTRUST</b>	<b>2,510,034</b>	<b>2,515,891</b>
<b>BNY Mellon</b>		
1999 LLD Bond Reserve Account	30,392	30,398
Storm Drain Note Reserve Account	364,223	0
<b>Total BNY Mellon</b>	<b>394,615</b>	<b>30,398</b>
<b>Total Cash and Investments</b>	<b>30,654,124</b>	<b>35,201,329</b>
<b>Closed Police and Fire Pension Accounts</b>		
<b>Mechanics' Bank</b>		
Pension Account	152,889	10,649
<b>Total Mechanics' Bank</b>	<b>152,889</b>	<b>10,649</b>
<b>Local Agency Investment Fund (LAIF)</b>		
Pension Account	17,645	331,642
<b>Total LAIF</b>	<b>17,645</b>	<b>331,642</b>
<b>Charles Schwab</b>		
Cash and Bank Sweep	96,664	250,139
Bond Funds	1,754,342	1,424,875
Equity Funds	1,509,678	1,800,630
<b>Total Charles Schwab</b>	<b>3,360,684</b>	<b>3,475,644</b>
<b>Total Cash and Investments</b>	<b>3,531,218</b>	<b>3,817,935</b>

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

Agenda Date: February 7, 2022  
Reviewed by: NA

**SUBJECT:** Quarterly Financial Update

**REPORT BY:** Heather Rowden, Finance & Admin Services Director

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**SUMMARY**

This report provides an update on the City's finances compared to budgeted amounts. This report covers the second quarter of Fiscal Year (FY) 2021-22, covering October 1, 2021 through December 31, 2021.

**STAFF RECOMMENDATION**

Report is for informational purposes only.

**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**

The following information was presented to the Financial Advisory Committee on February 2, 2022:

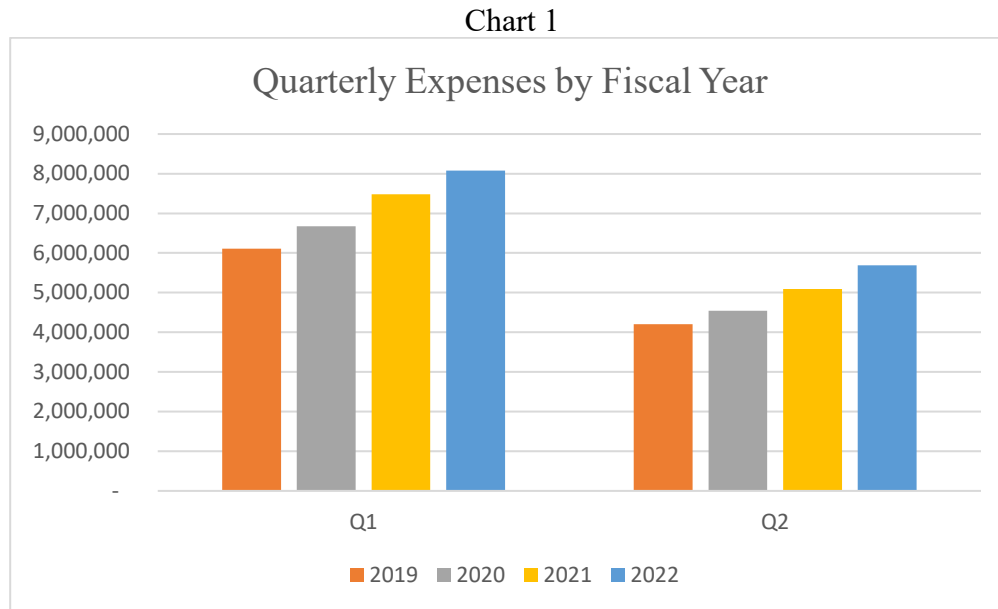
The attached Year to Date Budget to Actuals report shows revenues and expenditures for the General Fund for second quarter of fiscal year 2021-22.

**Expenses**

Overall, City General Fund expenditures are at 51.1% of budgeted expenditures for second quarter. As seen in Chart 1: Quarterly Expenses by Fiscal Year on the next page, the City spent just under \$13.8 million in the first half of the year, up from just under \$12.6 million in first half of fiscal year 2021. As stated in the report on first quarter spending, a significant portion of this increase can be attributed to the increase in insurance contributions and the CalPERS unfunded liability payment.

In addition to the previously mentioned expenses, the City is closer to fully staffed than in previous years and salary expenses have increased just over \$350,000 compared to this time last year. Staff have previously explained that historical year-end surpluses have been partially attributed to vacant positions in progress of being filled in certain departments and when those positions are filled, the budgeted deficit will eventually be realized.

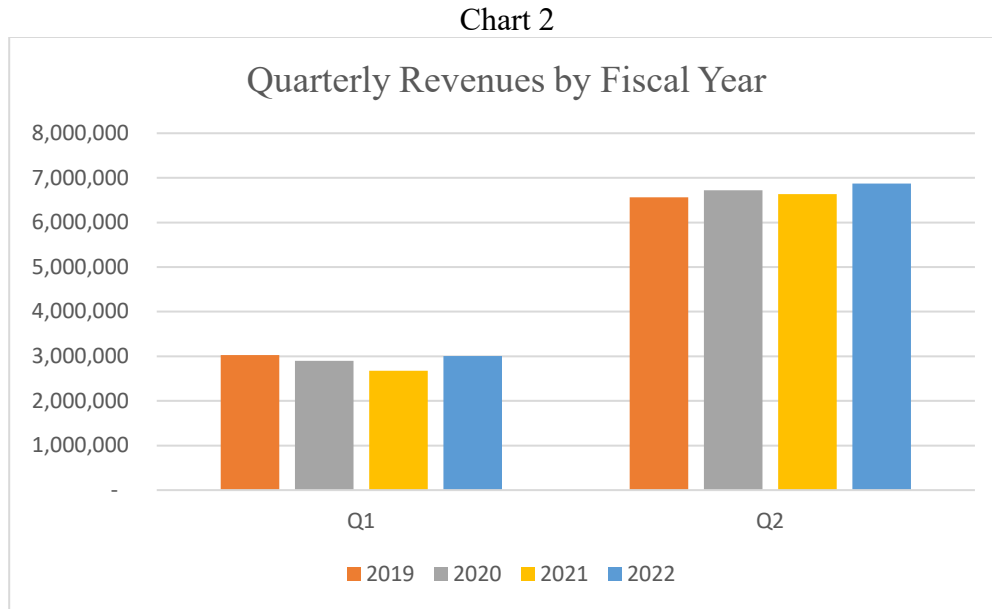
Chart 1 shows expense trends for quarters one and two from fiscal years 2019 through 2022. For both quarters, expenses have been increasing year over year since fiscal year 2019.





## Revenues

Revenue collections halfway through the year are at 40.5% of budget, slightly higher than second quarter collections last year, as seen in Chart 2: Quarterly Revenues by Fiscal Year.



Property transfer tax collections continue to exceed budgeted amounts. In fiscal years 2020 and 2021 collections for the first half of the year were approximately \$640,000. So far this year, the City has collected \$1.86 million, already exceeding the amount budgeted for the entire fiscal year. While property transfer taxes have exceeded expectations the last two years, it is important to realize that this revenue source is tied to real estate transactions which can vary wildly from year to year. While home prices in Albany have been increasing, the rate of transactions is higher than usual and it is recommended to wait until another year or so has passed to adjust the budget for this revenue source.

Another significant revenue source for the City is Business License Taxes. Taxes are due each year by January 31<sup>st</sup>, which means that the majority of these revenues are collected in the third quarter. Smaller revenue amounts are collected each quarter as new businesses have 15 days from starting operation to obtain a business license and pay the associated taxes.

While the pandemic slowed the rate new businesses were opening, it appears that trend has ceased. License taxes paid in the first half of the fiscal year decreased from \$76,000 in fiscal year 2020 to \$46,000 in fiscal year 2021 and have risen to \$63,000 this fiscal year. While revenues are not back to pre-pandemic levels, it appears that businesses are beginning to open again.

Renewal notices are not required by the City Charter, however, renewal notices with estimated taxes due were mailed in late December and Finance staff have been working diligently to answer phone calls and emails while processing payments that come in via mail, phone, and in person. Business License Taxes are currently based on the number of full-time equivalent

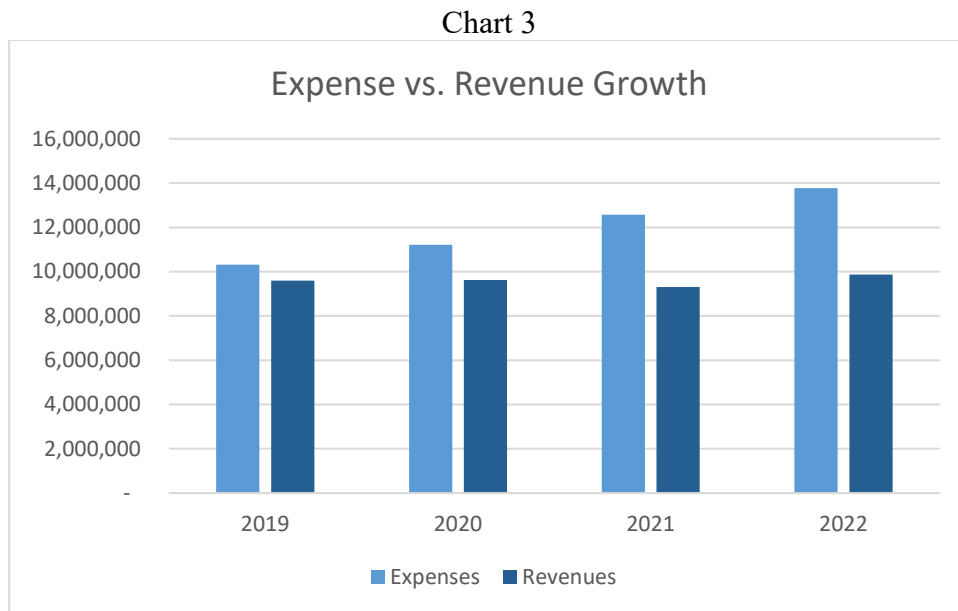
employees and bills are generated based on information from prior year returns. A form is included with the renewal notices instructing businesses on how to update the tax due if employment numbers have changed.

### The Budget as a Whole

COVID is still affecting the City’s budget. Workplace health and safety regulations require isolation and quarantine in certain circumstances which reduces the City’s workforce, which can result in the need for additional overtime to cover shifts. Increased costs for the purchase of cleaning supplies and other personal protective equipment have also continued. While some of this may be covered by other funding sources, such as the federal American Rescue Plan Act (ARPA) funds, these costs are included in the general fund unless action is taken by the Council to appropriate other funds for this use.

As explained above, revenues have also been affected. While most are rebounding, or in the case of property transfer taxes exceeding expectations, they are still volatile, making it hard to anticipate trends. ARPA funds may be used to supplement revenue loss, but the US Treasury guidance just recently changed on the calculation of this loss and further analysis is needed.

Chart 3 compares overall expense to revenue growth by fiscal year for the first two quarters, excluding transfers from special revenue funds (including but not limited to special parcel taxes). While transfers from special revenue funds help to offset some of the expense increases, this chart makes it clear that expenses are growing at a much faster rate than revenues generated by the general fund.



While it is too soon to tell where we will end fiscal year 2021-22, especially with the COVID-19 pandemic still effecting both expenses and revenues, it is important to realize that the City will realize a deficit in coming years if the budgeted deficit is not addressed.

### Cash and Investments

Attachment 2 includes the listing of the City's cash and investment accounts. The listing shows a significant increase in the cash held by the City. In the past, transfers from the Mechanics Bank account to the Local Agency Investment Fund (LAIF) account were made shortly after property tax payments were received. Noting the low interest rates, and in anticipation of reviewing the City's investments for a potential request for proposal for asset management services, that transfer has not yet been made.

The Closed Police and Fire Pension Plan assets are also shown on this attachment. Included in December property tax revenues was the payment for the pension tax override. As such, Finance transferred the \$500,000 budgeted contribution to the closed Albany Police and Fire Pension Plan in December. Pension Plan expenses average \$100,000 a month so a withdrawal from the pension plan's Charles Schwab account will be necessary to cover pension payments until the next deposit is made by the City in the next fiscal year, 2022-23.

In addition to the Police and Fire Pension Plan contribution, Finance is working with the CalPERS actuary to make the additional \$500,000 contribution to the City's CalPERS account that was budgeted from the pension tax override proceeds. This additional contribution is anticipated to be made in the third quarter.

### **SUSTAINABILITY IMPACT**

Not applicable.

### **FINANCIAL IMPACT**

Not applicable.

### **Attachments**

1. Fiscal Year 2021-22 Year to Date Budget to Actuals Report
2. December 31, 2021 Cash and Investments Summary



# Fiscal Year 2021-22 2nd 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	FY 2021-22 Year to Date Total	YTD Adopted Budget % Used
<b>Revenues</b>							
Property Tax	8,114,776	8,644,386	8,035,000	0	4,197,532	4,197,532	52.24%
Sales and Use Taxes	4,212,841	4,403,717	3,925,000	1,208,383	442,648	1,651,030	42.06%
Franchise and Other Taxes	4,924,729	5,978,558	5,592,800	1,061,787	1,705,256	2,767,043	49.48%
Licenses and Permits	446,121	617,150	455,200	164,391	163,645	328,036	72.06%
Fines and Forfeitures	161,115	97,171	270,000	77,043	33,825	110,868	41.06%
Earnings on Investments	190,585	227,558	490,000	25,441	13,928	39,369	8.03%
Revenues from Other Agencies	366,434	211,161	135,000	42,064	57,432	99,496	73.70%
Current Service Charges	1,148,879	1,037,078	1,072,550	414,665	256,596	671,261	62.59%
Other Revenue	219,627	509,769	271,130	9,053	1,975	11,028	4.07%
Transfers In	2,453,183	3,235,484	4,163,206	0	0	0	0.00%
<b>Total Revenues</b>	<b>22,238,288</b>	<b>24,962,031</b>	<b>24,409,886</b>	<b>3,002,827</b>	<b>6,872,835</b>	<b>9,875,662</b>	<b>40.46%</b>
<b>Expenditures</b>							
General Government	6,380,426	7,279,586	7,935,267	4,514,052	1,069,797	5,583,849	70.37%
Police	5,919,166	6,514,787	7,628,381	1,554,447	1,958,353	3,512,801	46.05%
Fire	3,101,040	3,532,816	3,922,371	720,399	756,518	1,476,916	37.65%
Public Works	1,022,185	2,452,196	3,049,305	472,659	592,710	1,065,370	34.94%
Recreation	2,344,605	1,890,087	2,040,533	347,954	542,255	890,209	43.63%
Community Development	1,334,328	1,392,337	1,563,860	319,149	520,665	839,814	53.70%
<b>Total Expenditures</b>	<b>20,101,750</b>	<b>23,061,810</b>	<b>26,139,716</b>	<b>7,928,660</b>	<b>5,440,298</b>	<b>13,368,958</b>	<b>51.14%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>2,136,538</b>	<b>1,900,222</b>	<b>(1,729,830)</b>	<b>(4,925,833)</b>	<b>1,432,537</b>	<b>(3,493,296)</b>	

### Summary by Department

	2020 Actuals	2021 Actuals	Approved 2022 Budget	FY 2021-22 Quarter 1 Actuals	FY 2021-22 Quarter 2 Actuals	FY 2021-22 Year to Date	% of Budget	2023 Proposed Budget
<b>0001 - GENERAL FUND</b>	<b>2,136,538</b>	<b>1,900,222</b>	<b>(1,729,830)</b>	<b>(4,925,833)</b>	<b>1,432,537</b>	<b>(3,493,296)</b>	<b>201.9%</b>	<b>(2,366,168)</b>
<b>Expenses</b>	<b>20,101,750</b>	<b>23,061,810</b>	<b>26,139,716</b>	<b>7,928,660</b>	<b>5,440,298</b>	<b>13,368,958</b>	<b>51.1%</b>	<b>27,185,132</b>
Salaries and Benefits	14,487,107	16,625,774	18,033,942	5,744,201	4,147,082	9,891,283	54.8%	18,941,040
Other Expenses	5,614,643	6,436,036	8,105,774	2,184,459	1,293,217	3,477,676	42.9%	8,244,092
<b>Revenues</b>	<b>22,238,288</b>	<b>24,962,031</b>	<b>24,409,886</b>	<b>3,002,827</b>	<b>6,872,835</b>	<b>9,875,662</b>	<b>40.5%</b>	<b>24,818,965</b>
<b>11 - CITY COUNCIL</b>	<b>71,772</b>	<b>61,101</b>	<b>87,075</b>	<b>12,675</b>	<b>12,721</b>	<b>25,396</b>	<b>29.2%</b>	<b>89,106</b>
<b>Expenses</b>	<b>71,772</b>	<b>61,101</b>	<b>87,075</b>	<b>12,675</b>	<b>12,721</b>	<b>25,396</b>	<b>29.2%</b>	<b>89,106</b>
Salaries and Benefits	57,983	54,602	60,070	12,125	13,137	25,262	42.1%	62,101
Other Expenses	13,789	6,499	27,005	550	(416)	134	0.5%	27,005
<b>14 - CITY TREASURER</b>	<b>77,041</b>	<b>53,521</b>						
<b>Expenses</b>	<b>77,041</b>	<b>53,521</b>						
Salaries and Benefits	76,383	53,352						
Other Expenses	657	169						
<b>12 - ADMINISTRATION</b>	<b>(15,660,102)</b>	<b>(16,007,470)</b>	<b>(15,213,474)</b>	<b>1,689,108</b>	<b>(5,890,570)</b>	<b>(4,201,462)</b>	<b>27.6%</b>	<b>(15,309,697)</b>
<b>Expenses</b>	<b>4,575,711</b>	<b>5,384,692</b>	<b>5,879,145</b>	<b>4,041,528</b>	<b>537,980</b>	<b>4,579,509</b>	<b>77.9%</b>	<b>6,178,713</b>
Salaries and Benefits	2,494,456	3,135,858	3,492,966	2,656,416	269,538	2,925,954	83.8%	3,792,534
Other Expenses	2,081,256	2,248,834	2,386,179	1,385,112	268,443	1,653,555	69.3%	2,386,179
<b>Revenues</b>	<b>20,235,813</b>	<b>21,392,162</b>	<b>21,092,620</b>	<b>2,352,421</b>	<b>6,428,550</b>	<b>8,780,971</b>	<b>41.6%</b>	<b>21,488,410</b>
<b>122 - HUMAN RESOURCES</b>	<b>434,832</b>	<b>472,105</b>	<b>457,731</b>	<b>122,356</b>	<b>87,925</b>	<b>210,281</b>	<b>45.9%</b>	<b>469,339</b>
<b>Expenses</b>	<b>434,832</b>	<b>472,105</b>	<b>457,731</b>	<b>122,356</b>	<b>87,925</b>	<b>210,281</b>	<b>45.9%</b>	<b>469,339</b>
Salaries and Benefits	288,947	342,594	320,276	74,908	21,511	96,418	30.1%	329,884
Citywide Benefits	61,887	75,343	78,000	24,527	13,163	37,690	48.3%	80,000
Other Expenses	83,998	54,168	59,455	22,920	53,251	76,172	128.1%	59,455
<b>13 - CITY CLERK</b>	<b>202,002</b>	<b>256,040</b>	<b>372,374</b>	<b>72,952</b>	<b>97,765</b>	<b>170,717</b>	<b>45.8%</b>	<b>414,986</b>
<b>Expenses</b>	<b>202,263</b>	<b>275,378</b>	<b>375,524</b>	<b>72,968</b>	<b>97,790</b>	<b>170,757</b>	<b>45.5%</b>	<b>425,136</b>
Salaries and Benefits	172,717	193,937	320,399	68,326	84,873	153,199	47.8%	330,011
Other Expenses	29,547	81,441	55,125	4,642	12,917	17,559	31.9%	95,125
<b>Revenues</b>	<b>261</b>	<b>19,338</b>	<b>3,150</b>	<b>16</b>	<b>25</b>	<b>40</b>	<b>1.3%</b>	<b>10,150</b>

### Summary by Department

	2020 Actuals	2021 Actuals	Approved 2022 Budget	FY 2021-22 Quarter 1 Actuals	FY 2021-22 Quarter 2 Actuals	FY 2021-22 Year to Date	% of Budget	2023 Proposed Budget
<b>17 - FINANCE</b>	<b>1,016,332</b>	<b>1,023,517</b>	<b>1,120,991</b>	<b>263,933</b>	<b>332,592</b>	<b>596,524</b>	<b>53.2%</b>	<b>1,147,669</b>
<b>Expenses</b>	<b>1,018,807</b>	<b>1,032,789</b>	<b>1,135,791</b>	<b>264,525</b>	<b>333,382</b>	<b>597,907</b>	<b>52.6%</b>	<b>1,162,469</b>
Salaries and Benefits	701,183	762,772	889,741	142,207	243,000	385,207	43.3%	916,419
Other Expenses	317,624	270,017	246,050	122,318	90,382	212,700	86.4%	246,050
<b>Revenues</b>	<b>2,475</b>	<b>9,272</b>	<b>14,800</b>	<b>592</b>	<b>790</b>	<b>1,382</b>	<b>9.3%</b>	<b>14,800</b>
<b>19 - POLICE</b>	<b>5,631,789</b>	<b>6,308,803</b>	<b>7,242,681</b>	<b>1,367,855</b>	<b>1,922,747</b>	<b>3,290,602</b>	<b>45.4%</b>	<b>7,545,761</b>
<b>Expenses</b>	<b>5,919,166</b>	<b>6,514,787</b>	<b>7,628,381</b>	<b>1,554,447</b>	<b>1,958,353</b>	<b>3,512,801</b>	<b>46.0%</b>	<b>7,933,603</b>
Salaries and Benefits	5,334,393	5,922,315	6,844,381	1,429,000	1,858,625	3,287,624	48.0%	7,149,603
Other Expenses	584,773	592,472	784,000	125,447	99,729	225,176	28.7%	784,000
<b>Revenues</b>	<b>287,377</b>	<b>205,984</b>	<b>385,700</b>	<b>186,592</b>	<b>35,607</b>	<b>222,198</b>	<b>57.6%</b>	<b>387,842</b>
<b>20 - FIRE</b>	<b>2,901,404</b>	<b>2,935,714</b>	<b>3,624,121</b>	<b>700,742</b>	<b>741,092</b>	<b>1,441,834</b>	<b>39.8%</b>	<b>3,815,910</b>
<b>Expenses</b>	<b>3,101,040</b>	<b>3,532,816</b>	<b>3,922,371</b>	<b>720,399</b>	<b>756,518</b>	<b>1,476,916</b>	<b>37.7%</b>	<b>4,114,160</b>
Salaries and Benefits	2,387,329	2,664,148	2,804,286	673,748	708,515	1,382,262	49.3%	2,964,756
Other Expenses	713,711	868,668	1,118,085	46,651	48,003	94,654	8.5%	1,149,403
<b>Revenues</b>	<b>199,636</b>	<b>597,103</b>	<b>298,250</b>	<b>19,656</b>	<b>15,426</b>	<b>35,082</b>	<b>11.8%</b>	<b>298,250</b>
<b>21 - PUBLIC WORKS</b>	<b>1,014,116</b>	<b>1,155,333</b>	<b>1,669,719</b>	<b>470,201</b>	<b>590,648</b>	<b>1,060,849</b>	<b>63.5%</b>	<b>1,691,779</b>
<b>Expenses</b>	<b>1,022,185</b>	<b>2,452,196</b>	<b>3,049,305</b>	<b>472,659</b>	<b>592,710</b>	<b>1,065,370</b>	<b>34.9%</b>	<b>3,075,512</b>
Salaries and Benefits	350,799	1,050,336	905,590	157,971	220,344	378,314	41.8%	931,797
Other Expenses	671,386	1,401,860	2,143,715	314,689	372,367	687,055	32.0%	2,143,715
<b>Revenues</b>	<b>8,068</b>	<b>1,296,863</b>	<b>1,379,586</b>	<b>2,458</b>	<b>2,062</b>	<b>4,520</b>	<b>0.3%</b>	<b>1,383,733</b>
<b>22 - RECREATION</b>	<b>1,433,837</b>	<b>1,303,783</b>	<b>1,485,053</b>	<b>132,744</b>	<b>361,371</b>	<b>494,115</b>	<b>33.3%</b>	<b>1,522,010</b>
<b>Expenses</b>	<b>2,344,605</b>	<b>1,890,087</b>	<b>2,040,533</b>	<b>347,954</b>	<b>542,255</b>	<b>890,209</b>	<b>43.6%</b>	<b>2,077,490</b>
Salaries and Benefits	1,538,843	1,263,719	1,360,023	258,922	391,193	650,115	47.8%	1,396,980
Other Expenses	805,762	626,369	680,510	89,032	151,062	240,093	35.3%	680,510
<b>Revenues</b>	<b>910,768</b>	<b>586,304</b>	<b>555,480</b>	<b>215,210</b>	<b>180,883</b>	<b>396,094</b>	<b>71.3%</b>	<b>555,480</b>
<b>23 - COMMUNITY DEV</b>	<b>740,438</b>	<b>537,331</b>	<b>883,560</b>	<b>93,267</b>	<b>311,173</b>	<b>404,440</b>	<b>45.8%</b>	<b>979,306</b>
<b>Expenses</b>	<b>1,334,328</b>	<b>1,392,337</b>	<b>1,563,860</b>	<b>319,149</b>	<b>520,665</b>	<b>839,814</b>	<b>53.7%</b>	<b>1,659,606</b>
Salaries and Benefits	1,022,188	1,106,797	958,210	246,051	323,184	569,236	59.4%	986,956
Other Expenses	312,141	285,540	605,650	73,097	197,480	270,578	44.7%	672,650
<b>Revenues</b>	<b>593,890</b>	<b>855,006</b>	<b>680,300</b>	<b>225,882</b>	<b>209,492</b>	<b>435,374</b>	<b>64.0%</b>	<b>680,300</b>
<b>1002 - EMS Fund</b>	<b>(70,267)</b>	<b>0</b>	<b>0</b>	<b>463,359</b>	<b>634,925</b>	<b>1,098,285</b>		<b>(2,323)</b>
<b>Expenses</b>	<b>2,300,061</b>	<b>2,510,962</b>	<b>2,699,524</b>	<b>661,256</b>	<b>680,411</b>	<b>1,341,667</b>	<b>49.7%</b>	<b>2,814,671</b>
Salaries and Benefits	2,043,587	2,275,801	2,393,014	611,532	617,379	1,228,912	51.4%	2,506,111
Other Expenses	256,474	235,161	306,510	49,723	63,032	112,755	36.8%	308,560
<b>Revenues</b>	<b>2,370,328</b>	<b>2,510,962</b>	<b>2,699,524</b>	<b>197,896</b>	<b>45,486</b>	<b>243,382</b>	<b>9.0%</b>	<b>2,816,994</b>

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>Quarter 2 Actual</b>	<b>Total 2022 Actuals</b>	<b>% of Budget</b>
<b>11 - CITY COUNCIL</b>	<b>71,772</b>	<b>61,101</b>	<b>87,075</b>	<b>12,675</b>	<b>12,721</b>	<b>25,396</b>	<b>29.17%</b>
<b>EXPENSES</b>	<b>71,772</b>	<b>61,101</b>	<b>87,075</b>	<b>12,675</b>	<b>12,721</b>	<b>25,396</b>	<b>29.17%</b>
Salaries and Wages	18,810	18,519	18,000	4,352	4,500	8,852	49.18%
Benefits	39,174	36,083	42,070	7,773	8,637	16,410	39.01%
Insurance	37,320	33,945	40,037	7,282	8,091	15,373	38.40%
Retirement	425	710	575	184	205	389	67.72%
Taxes	1,429	1,428	1,458	307	341	648	44.44%
Other Expenses	13,789	6,499	27,005	550	(416)	134	0.50%
Dues, Memberships, Publications, and Trainings	6,339	3,315	5,405	550	(475)	75	1.39%
Administrative and Office Expenses	490	161	1,100	0	0	0	0.00%
Professional Services	0	1,622	0	0	0	0	
Misc Expenses	6,960	1,400	20,500	0	59	59	0.29%
<b>14 - CITY TREASURER</b>	<b>77,041</b>	<b>53,521</b>	<b>0</b>			<b>0</b>	
<b>EXPENSES</b>	<b>77,041</b>	<b>53,521</b>	<b>0</b>			<b>0</b>	
Salaries and Wages	48,940	39,835	0			0	
Benefits	27,443	13,517	0			0	
Insurance	20,045	8,694	0			0	
Retirement	4,348	2,093	0			0	
Taxes	3,050	2,730	0			0	
Other Expenses	657	169	0			0	
Dues, Memberships, Publications, and Trainings	95	95				0	
Administrative and Office Expenses	562	74				0	

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>12 - ADMINISTRATION</b>	<b>(15,660,102)</b>	<b>(16,007,470)</b>	<b>(15,213,474)</b>	<b>1,689,108</b>	<b>(5,890,570)</b>	<b>(4,201,462)</b>	<b>-27.62%</b>
<b>12 - CITY MANAGER</b>	<b>612,903</b>	<b>599,752</b>	<b>348,265</b>	<b>91,450</b>	<b>118,856</b>	<b>210,306</b>	<b>60.39%</b>
<b>EXPENSES</b>	<b>646,013</b>	<b>599,752</b>	<b>414,265</b>	<b>97,015</b>	<b>124,281</b>	<b>221,296</b>	<b>53.42%</b>
Salaries and Wages	455,679	461,552	309,850	79,304	91,939	171,243	55.27%
Benefits	100,812	95,744	79,415	14,395	23,882	38,278	48.20%
Insurance	22,428	16,196	18,911	3,938	8,220	12,158	64.29%
Retirement	52,612	52,387	36,800	8,470	12,759	21,229	57.69%
Taxes	25,772	27,161	23,704	1,987	2,904	4,890	20.63%
Other Expenses	89,523	42,456	25,000	3,316	8,459	11,775	47.10%
Dues, Memberships, Publications, and Trainings	2,937	3,359	5,000	349	0	349	6.98%
Administrative and Office Expenses	3,191	1,612	4,000	400	144	544	13.61%
Advertising & Promotions	0	0	4,500	0	0	0	0.00%
Professional Services	71,150	27,430	0	578	6,620	7,198	
Utilities	12,231	10,055	11,000	1,990	1,694	3,684	33.49%
Misc Expenses	14	0	500	0	0	0	0.00%
<b>REVENUES</b>	<b>33,110</b>	<b>0</b>	<b>66,000</b>	<b>5,565</b>	<b>5,425</b>	<b>10,990</b>	<b>16.65%</b>
Current Service Charges	33,110	0	66,000	5,565	5,425	10,990	16.65%
<b>161 - INFORMATION SERVICES</b>	<b>443,631</b>	<b>511,414</b>	<b>577,651</b>	<b>59,382</b>	<b>133,399</b>	<b>192,781</b>	<b>33.37%</b>
<b>EXPENSES</b>	<b>443,631</b>	<b>511,414</b>	<b>577,651</b>	<b>59,382</b>	<b>133,399</b>	<b>192,781</b>	<b>33.37%</b>
Salaries and Wages	132,015	126,809	140,950	31,608	45,382	76,990	54.62%
Benefits	47,942	52,514	59,701	12,307	16,223	28,530	47.79%
Insurance	25,170	27,687	31,730	6,212	7,930	14,142	44.57%
Retirement	13,021	15,428	17,188	3,732	4,890	8,622	50.16%
Taxes	9,751	9,399	10,783	2,363	3,403	5,766	53.48%
Other Expenses	263,674	332,091	377,000	15,467	71,794	87,261	23.15%
Dues, Memberships, Publications, and Trainings	2,026	22,937	2,500	0	130	130	5.20%
Administrative and Office Expenses	171,403	225,265	243,500	9,128	49,149	58,276	23.93%
Professional Services	44,686	61,420	81,000	4,421	20,949	25,370	31.32%
Misc Expenses	0	0	0	0	0	0	
Equipment	45,560	22,469	50,000	1,918	1,566	3,485	6.97%



	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>162 - COMMUNICATIONS/MEDIA ADMIN</b>	<b>182,708</b>	<b>182,593</b>	<b>277,609</b>	<b>44,779</b>	<b>57,665</b>	<b>102,444</b>	<b>36.90%</b>
<b>EXPENSES</b>	<b>231,178</b>	<b>200,585</b>	<b>292,609</b>	<b>47,560</b>	<b>61,340</b>	<b>108,900</b>	<b>37.22%</b>
<b>Salaries and Wages</b>	<b>105,289</b>	<b>113,461</b>	<b>148,660</b>	<b>28,439</b>	<b>34,445</b>	<b>62,884</b>	<b>42.30%</b>
<b>Benefits</b>	<b>41,405</b>	<b>46,004</b>	<b>65,924</b>	<b>10,006</b>	<b>12,556</b>	<b>22,562</b>	<b>34.22%</b>
Insurance	20,458	21,716	35,815	4,323	5,519	9,843	27.48%
Retirement	13,126	15,821	18,737	3,516	4,413	7,929	42.32%
Taxes	7,821	8,467	11,372	2,166	2,624	4,790	42.12%
<b>Other Expenses</b>	<b>84,484</b>	<b>41,120</b>	<b>78,025</b>	<b>9,116</b>	<b>14,339</b>	<b>23,454</b>	<b>30.06%</b>
Dues, Memberships, Publications, and Trainings	24,104	18,665	16,925	3,315	3,892	7,206	42.58%
Administrative and Office Expenses	724	4,314	10,650	590	0	590	5.54%
Advertising & Promotions	12,139	0	1,500	0	0	0	0.00%
Professional Services	37,587	8,126	36,300	0	8,296	8,296	22.85%
Rental Expense	100	0	0	0	0	0	
Utilities	4,769	5,735	5,250	1,219	1,242	2,461	46.87%
Misc Expenses	50	0	100	0	0	0	0.00%
Equipment	5,011	4,280	7,300	3,991	909	4,901	67.14%
<b>REVENUES</b>	<b>48,471</b>	<b>17,992</b>	<b>15,000</b>	<b>2,781</b>	<b>3,675</b>	<b>6,456</b>	<b>43.04%</b>
Current Service Charges	33,834	17,968	15,000	2,781	3,675	6,456	43.04%
Other Revenue	14,636	24	0	0	0	0	
<b>15 - CITY ATTORNEY</b>	<b>227,305</b>	<b>230,724</b>	<b>290,000</b>	<b>19,360</b>	<b>100,483</b>	<b>119,842</b>	<b>41.32%</b>
<b>EXPENSES</b>	<b>227,305</b>	<b>230,724</b>	<b>290,000</b>	<b>19,360</b>	<b>100,483</b>	<b>119,842</b>	<b>41.32%</b>
<b>Other Expenses</b>	<b>227,305</b>	<b>230,724</b>	<b>290,000</b>	<b>19,360</b>	<b>100,483</b>	<b>119,842</b>	<b>41.32%</b>
Professional Services	227,305	230,724	290,000	19,360	100,483	119,842	41.32%
<b>18 - RISK MANAGEMENT</b>	<b>1,098,506</b>	<b>1,412,873</b>	<b>1,388,546</b>	<b>1,316,846</b>	<b>38,811</b>	<b>1,355,658</b>	<b>97.63%</b>
<b>EXPENSES</b>	<b>1,098,506</b>	<b>1,412,873</b>	<b>1,388,546</b>	<b>1,316,846</b>	<b>38,811</b>	<b>1,355,658</b>	<b>97.63%</b>
<b>Other Expenses</b>	<b>1,098,506</b>	<b>1,412,873</b>	<b>1,388,546</b>	<b>1,316,846</b>	<b>38,811</b>	<b>1,355,658</b>	<b>97.63%</b>
Dues, Memberships, Publications, and Trainings	0	0	0	950	0	950	
Administrative and Office Expenses	234	4,687	3,000	1,275	8,255	9,530	317.66%
Insurance	1,098,272	1,408,186	1,385,546	1,314,621	30,557	1,345,178	97.09%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>235 - ECONOMIC DEV</b>	<b>108,344</b>	<b>103,765</b>	<b>155,142</b>	<b>30,002</b>	<b>60,381</b>	<b>90,383</b>	<b>58.26%</b>
<b>EXPENSES</b>	<b>108,344</b>	<b>103,765</b>	<b>155,142</b>	<b>30,002</b>	<b>60,381</b>	<b>90,383</b>	<b>58.26%</b>
Salaries and Wages	66,548	81,149	86,916	19,547	32,262	51,810	59.61%
<b>Benefits</b>	<b>13,708</b>	<b>17,116</b>	<b>28,225</b>	<b>5,421</b>	<b>9,152</b>	<b>14,573</b>	<b>51.63%</b>
Insurance	3,269	3,500	13,740	2,437	4,487	6,924	50.40%
Retirement	5,862	8,173	7,836	1,728	2,386	4,115	52.51%
Taxes	4,578	5,443	6,649	1,256	2,278	3,534	53.15%
<b>Other Expenses</b>	<b>28,088</b>	<b>5,500</b>	<b>40,000</b>	<b>5,033</b>	<b>18,967</b>	<b>24,000</b>	<b>60.00%</b>
Dues, Memberships, Publications, and Trainings	795	350	2,000	450	0	450	22.50%
Administrative and Office Expenses	277	0	10,000	0	6,300	6,300	63.00%
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	23,000	5,150	25,000	4,583	12,667	17,250	69.00%
Misc Expenses	4,016	0	2,000	0	0	0	0.00%
Equipment	0	0	1,000	0	0	0	0.00%
<b>80 - NON-DEPARTMENTAL</b>	<b>(18,333,499)</b>	<b>(19,048,591)</b>	<b>(18,250,687)</b>	<b>127,288</b>	<b>(6,400,164)</b>	<b>(6,272,876)</b>	<b>34.37%</b>
<b>EXPENSES</b>	<b>1,820,734</b>	<b>2,325,579</b>	<b>2,760,933</b>	<b>2,471,363</b>	<b>19,286</b>	<b>2,490,649</b>	<b>90.21%</b>
<b>Benefits</b>	<b>1,531,058</b>	<b>2,141,509</b>	<b>2,573,325</b>	<b>2,455,389</b>	<b>3,695</b>	<b>2,459,085</b>	<b>95.56%</b>
Insurance	32,670	65,198	35,000	2,561	5,022	7,583	21.67%
Retirement	1,498,388	2,076,311	2,538,325	2,452,828	(1,326)	2,451,502	96.58%
<b>Other Expenses</b>	<b>289,676</b>	<b>184,070</b>	<b>187,608</b>	<b>15,974</b>	<b>15,591</b>	<b>31,564</b>	<b>16.82%</b>
Dues, Memberships, Publications, and Trainings	19,581	16,366	17,000	6,292	0	6,292	37.01%
Administrative and Office Expenses	215,585	60,387	67,000	2,173	4,471	6,644	9.92%
Advertising & Promotions	5,000	0	5,000	0	0	0	0.00%
Professional Services	15,292	71,137	57,608	0	0	0	0.00%
Utilities	32,477	36,180	37,000	7,509	11,119	18,629	50.35%
Misc Expenses	1,740	0	4,000	0	0	0	0.00%
Vehicle/Equipment	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>Quarter 2 Actual</b>	<b>Total 2022 Actuals</b>	<b>% of Budget</b>
<b>REVENUES</b>	<b>20,154,232</b>	<b>21,374,170</b>	<b>21,011,620</b>	<b>2,344,075</b>	<b>6,419,450</b>	<b>8,763,525</b>	<b>41.71%</b>
Property Tax	8,114,776	8,644,386	8,035,000	0	4,197,532	4,197,532	52.24%
Sales and Use Taxes	4,212,841	4,403,717	3,925,000	1,208,383	442,648	1,651,030	42.06%
Franchise and Other Taxes	4,924,729	5,978,558	5,592,800	1,061,787	1,705,256	2,767,043	49.48%
Licenses and Permits	1,047	789	1,200	344	146	490	40.80%
Earnings on Investments	190,585	227,558	490,000	25,441	13,928	39,369	8.03%
Revenues from Other Agencies	144,520	145,108	130,000	42,064	57,432	99,496	76.54%
Current Service Charges	7,084	4,358	6,000	1,385	1,069	2,454	40.90%
Other Revenue	105,469	22,361	73,000	4,671	1,440	6,111	8.37%
Transfers In	2,453,183	1,947,335	2,758,620	0	0	0	0.00%
Transfer In from Pension Tax Fund	2,453,183	1,947,335	2,351,993	0	0	0	0.00%
Transfer In from Other Revenue for Admin Costs	0	0	406,627	0	0	0	0.00%
<b>122 - HUMAN RESOURCES</b>	<b>434,832</b>	<b>472,105</b>	<b>457,731</b>	<b>122,356</b>	<b>87,925</b>	<b>210,281</b>	<b>45.94%</b>
<b>EXPENSES</b>	<b>434,832</b>	<b>472,105</b>	<b>457,731</b>	<b>122,356</b>	<b>87,925</b>	<b>210,281</b>	<b>45.94%</b>
<b>Salaries and Wages</b>	<b>231,928</b>	<b>276,260</b>	<b>245,000</b>	<b>61,023</b>	<b>18,594</b>	<b>79,617</b>	<b>32.50%</b>
<b>Benefits</b>	<b>57,019</b>	<b>66,334</b>	<b>75,276</b>	<b>13,885</b>	<b>2,916</b>	<b>16,802</b>	<b>22.32%</b>
Insurance	26,053	28,159	38,290	6,546	286	6,832	17.84%
Retirement	15,270	20,641	18,243	2,755	1,217	3,972	21.77%
Taxes	15,697	17,534	18,743	4,584	1,413	5,997	32.00%
<b>Citywide Benefits</b>	<b>61,887</b>	<b>75,343</b>	<b>78,000</b>	<b>24,527</b>	<b>13,163</b>	<b>37,690</b>	<b>48.32%</b>
<b>Other Expenses</b>	<b>83,998</b>	<b>54,168</b>	<b>59,455</b>	<b>22,920</b>	<b>53,251</b>	<b>76,172</b>	<b>128.12%</b>
Dues, Memberships, Publications, and Trainings	10,251	3,878	4,100	370	259	629	15.34%
Administrative and Office Expenses	23,555	15,752	16,805	334	781	1,115	6.63%
Advertising & Promotions	237	130	250	0	0	0	0.00%
Professional Services	49,438	34,028	37,800	22,217	52,211	74,428	196.90%
Misc Expenses	517	380	500	0	0	0	0.00%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>13 - CITY CLERK</b>	<b>202,002</b>	<b>256,040</b>	<b>372,374</b>	<b>72,952</b>	<b>97,765</b>	<b>170,717</b>	<b>45.85%</b>
<b>131 - City Clerk - Administration</b>	<b>201,641</b>	<b>207,790</b>	<b>362,049</b>	<b>72,952</b>	<b>97,765</b>	<b>170,717</b>	<b>47.15%</b>
<b>EXPENSES</b>	<b>201,902</b>	<b>214,790</b>	<b>362,199</b>	<b>72,968</b>	<b>97,790</b>	<b>170,757</b>	<b>47.14%</b>
<b>Salaries and Wages</b>	<b>125,650</b>	<b>141,376</b>	<b>225,000</b>	<b>51,528</b>	<b>67,727</b>	<b>119,255</b>	<b>53.00%</b>
<b>Benefits</b>	<b>47,066</b>	<b>52,561</b>	<b>95,399</b>	<b>16,797</b>	<b>17,146</b>	<b>33,943</b>	<b>35.58%</b>
Insurance	25,465	27,209	55,089	7,536	7,493	15,029	27.28%
Retirement	11,590	14,698	23,098	5,401	5,867	11,267	48.78%
Taxes	10,012	10,654	17,213	3,860	3,786	7,647	44.42%
<b>Other Expenses</b>	<b>29,185</b>	<b>20,853</b>	<b>41,800</b>	<b>4,642</b>	<b>12,917</b>	<b>17,559</b>	<b>42.01%</b>
Dues, Memberships, Publications, and Trainings	6,312	684	5,300	274	0	274	5.17%
Administrative and Office Expenses	445	16	500	442	436	878	175.55%
Advertising & Promotions	151	200	500	0	0	0	0.00%
Professional Services	22,278	19,953	35,000	3,926	12,481	16,407	46.88%
Misc Expenses	0	0	500	0	0	0	0.00%
<b>REVENUES</b>	<b>261</b>	<b>7,000</b>	<b>150</b>	<b>16</b>	<b>25</b>	<b>40</b>	<b>26.93%</b>
Current Service Charges	261	7,000	150	16	25	40	26.93%
<b>132 - City Clerk - Elections</b>	<b>361</b>	<b>48,250</b>	<b>10,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENSES</b>	<b>361</b>	<b>60,588</b>	<b>13,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Other Expenses</b>	<b>361</b>	<b>60,588</b>	<b>13,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Dues, Memberships, Publications, and Trainings	440	0	750	0	0	0	0.00%
Administrative and Office Expenses	(100)	60,368	50	0	0	0	0.00%
Professional Services	0	207	12,500	0	0	0	0.00%
Misc Expenses	22	13	25	0	0	0	0.00%
<b>REVENUES</b>	<b>0</b>	<b>12,338</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Current Service Charges	0	12,338	3,000	0	0	0	0.00%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>17 - FINANCE &amp; ADMINISTRATIVE SVCS</b>	<b>1,016,332</b>	<b>1,023,517</b>	<b>1,120,991</b>	<b>263,933</b>	<b>332,592</b>	<b>596,524</b>	<b>53.21%</b>
<b>EXPENSES</b>	<b>1,018,807</b>	<b>1,032,789</b>	<b>1,135,791</b>	<b>264,525</b>	<b>333,382</b>	<b>597,907</b>	<b>52.64%</b>
Salaries and Wages	546,855	588,914	671,040	109,714	185,769	295,482	44.03%
<b>Benefits</b>	<b>154,328</b>	<b>173,858</b>	<b>218,701</b>	<b>32,493</b>	<b>57,231</b>	<b>89,724</b>	<b>41.03%</b>
Insurance	85,399	92,156	122,170	15,981	36,442	52,423	42.91%
Retirement	29,801	40,147	45,197	8,199	9,029	17,228	38.12%
Taxes	39,128	41,555	51,335	8,314	11,760	20,074	39.10%
<b>Other Expenses</b>	<b>317,624</b>	<b>270,017</b>	<b>246,050</b>	<b>122,318</b>	<b>90,382</b>	<b>212,700</b>	<b>86.45%</b>
Dues, Memberships, Publications, and Trainings	26,949	2,950	3,750	150	95	245	6.53%
Administrative and Office Expenses	31,684	45,156	33,300	10,291	12,496	22,787	68.43%
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	223,594	174,858	180,000	102,261	71,360	173,621	96.46%
Rental Expense	5,994	4,168	1,500	625	500	1,126	75.04%
Utilities	29,403	27,051	27,250	4,763	5,901	10,665	39.14%
Misc Expenses	0	8,207	250	4,227	29	4,256	1702.39%
Equipment	0	7,627	0	0	0	0	
<b>REVENUES</b>	<b>2,475</b>	<b>9,272</b>	<b>14,800</b>	<b>592</b>	<b>790</b>	<b>1,382</b>	<b>9.34%</b>
Current Service Charges	2,475	9,272	14,800	592	790	1,382	9.34%
<b>19 - POLICE</b>	<b>5,631,789</b>	<b>6,308,803</b>	<b>7,242,681</b>	<b>1,367,855</b>	<b>1,922,747</b>	<b>3,290,602</b>	<b>45.43%</b>
<b>191 - POLICE/ADMINISTRATION</b>	<b>865,673</b>	<b>1,031,490</b>	<b>1,097,903</b>	<b>84,728</b>	<b>253,743</b>	<b>338,471</b>	<b>30.83%</b>
<b>EXPENSES</b>	<b>1,153,050</b>	<b>1,237,474</b>	<b>1,483,603</b>	<b>271,320</b>	<b>289,350</b>	<b>560,670</b>	<b>37.79%</b>
Salaries and Wages	606,210	644,212	801,710	134,530	181,480	316,010	39.42%
<b>Benefits</b>	<b>177,982</b>	<b>207,540</b>	<b>243,193</b>	<b>43,108</b>	<b>53,054</b>	<b>96,163</b>	<b>39.54%</b>
Insurance	75,941	75,185	69,460	14,040	17,122	31,162	44.86%
Retirement	92,843	122,933	162,108	27,118	33,191	60,308	37.20%
Taxes	9,198	9,422	11,625	1,951	2,742	4,692	40.36%
<b>Other Expenses</b>	<b>368,859</b>	<b>385,722</b>	<b>438,700</b>	<b>93,682</b>	<b>54,815</b>	<b>148,497</b>	<b>33.85%</b>
Dues, Memberships, Publications, and Trainings	103,387	131,871	154,000	52,128	26,885	79,013	51.31%
Administrative and Office Expenses	32,016	22,703	51,500	10,235	5,719	15,954	30.98%
Supplies	41,681	34,174	4,800	1,676	2,945	4,621	96.28%
Professional Services	114,745	120,774	131,000	9,312	4,681	13,993	10.68%
Rental Expense	0	0	1,000	0	0	0	0.00%
Utilities	52,212	46,381	46,200	8,757	9,518	18,275	39.56%
Safety Supplies	25,739	29,820	30,200	10,033	5,017	15,049	49.83%
Equipment	(920)	0	20,000	1,541	0	1,541	7.71%
Vehicle/Equipment Maintenance	0	0	0	0	0	0	
Misc Expenses	0	0	0	0	50	50	

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>Quarter 2 Actual</b>	<b>Total 2022 Actuals</b>	<b>% of Budget</b>
<b>REVENUES</b>	<b>287,377</b>	<b>205,984</b>	<b>385,700</b>	<b>186,592</b>	<b>35,607</b>	<b>222,198</b>	<b>57.61%</b>
Licenses and Permits	2,000	2,500	3,000	500	1,750	2,250	75.00%
Fines and Forfeitures	161,115	97,171	270,000	77,043	33,825	110,868	41.06%
Revenues from Other Agencies	24,342	553	5,000	0	0	0	0.00%
Current Service Charges	98,940	105,275	107,600	108,990	0	108,990	101.29%
Other Revenue	980	485	100	59	32	91	90.70%
<b>192 - POLICE/OPERATIONS</b>	<b>3,887,856</b>	<b>4,253,044</b>	<b>4,628,036</b>	<b>1,030,815</b>	<b>1,352,354</b>	<b>2,383,169</b>	<b>51.49%</b>
<b>EXPENSES</b>	<b>3,887,856</b>	<b>4,253,044</b>	<b>4,628,036</b>	<b>1,030,815</b>	<b>1,352,354</b>	<b>2,383,169</b>	<b>51.49%</b>
<b>Salaries and Wages</b>	<b>2,984,762</b>	<b>3,248,138</b>	<b>3,333,033</b>	<b>816,936</b>	<b>1,068,377</b>	<b>1,885,312</b>	<b>56.56%</b>
<b>Benefits</b>	<b>687,994</b>	<b>809,469</b>	<b>966,803</b>	<b>191,455</b>	<b>241,325</b>	<b>432,781</b>	<b>44.76%</b>
Insurance	275,065	304,072	400,590	65,168	83,889	149,057	37.21%
Retirement	368,726	453,913	517,884	113,354	140,842	254,196	49.08%
Taxes	44,202	51,484	48,329	12,933	16,594	29,527	61.10%
<b>Other Expenses</b>	<b>215,100</b>	<b>195,437</b>	<b>328,200</b>	<b>22,424</b>	<b>42,652</b>	<b>65,076</b>	<b>19.83%</b>
Dues, Memberships, Publications, and Trainings	695	0	0	0	0	0	
Administrative and Office Expenses	0	0	0	0	0	0	
Supplies	4,197	25,574	30,000	7,098	11,455	18,553	61.84%
Professional Services	126,916	103,976	220,000	4,131	3,230	7,361	3.35%
Rental Expense	17,201	15,374	14,000	2,908	2,908	5,816	41.55%
Utilities	2,706	3,067	2,200	624	926	1,550	70.44%
Safety Supplies	0	0	0	0	0	0	
Equipment	602	0	2,000	0	0	0	0.00%
Vehicle/Equipment Maintenance	62,783	47,446	60,000	7,664	24,133	31,797	52.99%
Misc Expenses	0	0	0	0	0	0	
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Current Service Charges	0	0	0	0	0	0	
<b>193 - POLICE/SUPPORT SERVICES</b>	<b>878,261</b>	<b>1,024,269</b>	<b>1,516,742</b>	<b>252,312</b>	<b>316,649</b>	<b>568,962</b>	<b>37.51%</b>
<b>EXPENSES</b>	<b>878,261</b>	<b>1,024,269</b>	<b>1,516,742</b>	<b>252,312</b>	<b>316,649</b>	<b>568,962</b>	<b>37.51%</b>
<b>Salaries and Wages</b>	<b>692,969</b>	<b>768,401</b>	<b>1,112,676</b>	<b>188,489</b>	<b>244,734</b>	<b>433,223</b>	<b>38.94%</b>
<b>Benefits</b>	<b>184,477</b>	<b>244,555</b>	<b>386,967</b>	<b>54,482</b>	<b>69,654</b>	<b>124,136</b>	<b>32.08%</b>
Insurance	89,467	123,568	196,680	25,137	32,110	57,247	29.11%
Retirement	42,079	62,280	102,942	14,972	18,886	33,857	32.89%
Taxes	52,931	58,707	87,345	14,374	18,658	33,032	37.82%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>Other Expenses</b>	<b>814</b>	<b>11,313</b>	<b>17,100</b>	<b>9,341</b>	<b>2,261</b>	<b>11,603</b>	<b>67.85%</b>
Dues, Memberships, Publications, and Trainings	0	3,036	0	0	0	0	
Administrative and Office Expenses	0	0	0	0	0	0	
Supplies	345	2,035	9,600	1,841	2,261	4,103	42.74%
Professional Services	0	0	0	0	0	0	
Rental Expense	469	6,242	7,500	7,500	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	
<b>20 - FIRE General Fund and EMS Fund Combined</b>	<b>2,831,137</b>	<b>2,935,714</b>	<b>3,624,121</b>	<b>1,164,101</b>	<b>1,376,017</b>	<b>2,540,119</b>	<b>70.09%</b>
<b>EXPENSES</b>	<b>4,982,309</b>	<b>5,398,228</b>	<b>5,778,140</b>	<b>1,381,654</b>	<b>1,436,929</b>	<b>2,818,583</b>	<b>48.78%</b>
<b>REVENUES</b>	<b>2,151,172</b>	<b>2,462,514</b>	<b>2,154,019</b>	<b>217,553</b>	<b>60,912</b>	<b>278,465</b>	<b>12.93%</b>
<b>0001 - General Fund</b>	<b>2,901,404</b>	<b>2,935,714</b>	<b>3,624,121</b>	<b>700,742</b>	<b>741,092</b>	<b>1,441,834</b>	<b>39.78%</b>
<b>Expenses</b>	<b>2,682,248</b>	<b>2,887,266</b>	<b>3,078,616</b>	<b>720,399</b>	<b>756,518</b>	<b>1,476,916</b>	<b>47.97%</b>
Transfer to EMS (Expense)	418,792	645,550	843,755	0	0	0	0.00%
Revenue	199,636	597,103	298,250	19,656	15,426	35,082	11.76%
<b>201 - FIRE ADMINISTRATION</b>	<b>(84,616)</b>	<b>(485,462)</b>	<b>(130,201)</b>	<b>6,845</b>	<b>25,284</b>	<b>32,130</b>	<b>24.68%</b>
<b>EXPENSES</b>	<b>115,020</b>	<b>111,641</b>	<b>168,049</b>	<b>26,502</b>	<b>40,710</b>	<b>67,212</b>	<b>40.00%</b>
Salaries and Wages	64,299	74,895	112,668	22,017	33,877	55,894	49.61%
Benefits	4,919	11,929	24,681	3,385	4,876	8,261	33.47%
Insurance	0	1,680	9,347	409	528	937	10.02%
Retirement	0	4,525	6,490	1,293	1,771	3,064	47.22%
Taxes	4,919	5,724	8,844	1,683	2,577	4,260	48.17%
Other Expenses	45,803	24,817	30,700	1,100	1,957	3,057	9.96%
Dues, Memberships, Publications, and Trainings	11,387	350	2,000	350	560	910	45.50%
Administrative and Office Expenses	21,145	15,512	11,700	15	331	346	2.95%
Advertising & Promotions	639	0	1,000	0	16	16	1.60%
Supplies	1,991	678	2,000	0	0	0	0.00%
Professional Services	9,713	6,248	12,000	735	1,050	1,785	14.88%
Utilities	928	0	0	0	0	0	
Equipment	0	2,029	2,000	0	0	0	0.00%
<b>REVENUES</b>	<b>199,636</b>	<b>597,103</b>	<b>298,250</b>	<b>19,656</b>	<b>15,426</b>	<b>35,082</b>	<b>11.76%</b>
Licenses and Permits	30,050	34,684	31,000	9,833	12,505	22,338	72.06%
Revenues from Other Agencies	0	0	0	0	0	0	
Current Service Charges	166,013	162,307	167,100	9,578	2,468	12,047	7.21%
Other Revenue	3,573	400,112	100,150	245	453	698	0.70%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>202 - FIRE/SUPPRESSION</b>	<b>2,567,228</b>	<b>2,775,625</b>	<b>2,910,567</b>	<b>693,897</b>	<b>715,808</b>	<b>1,409,704</b>	<b>48.43%</b>
<b>EXPENSES</b>	<b>2,567,228</b>	<b>2,775,625</b>	<b>2,910,567</b>	<b>693,897</b>	<b>715,808</b>	<b>1,409,704</b>	<b>48.43%</b>
<b>Salaries and Wages</b>	<b>1,888,607</b>	<b>2,060,293</b>	<b>2,103,308</b>	<b>542,573</b>	<b>540,161</b>	<b>1,082,735</b>	<b>51.48%</b>
<b>Benefits</b>	<b>429,504</b>	<b>517,032</b>	<b>563,629</b>	<b>105,772</b>	<b>129,600</b>	<b>235,372</b>	<b>41.76%</b>
Insurance	185,997	219,148	233,310	41,616	52,531	94,147	40.35%
Retirement	216,455	268,232	299,821	56,316	69,270	125,587	41.89%
Taxes	27,053	29,652	30,498	7,840	7,799	15,639	51.28%
<b>Other Expenses</b>	<b>249,117</b>	<b>198,301</b>	<b>243,630</b>	<b>45,551</b>	<b>46,046</b>	<b>91,597</b>	<b>37.60%</b>
Dues, Memberships, Publications, and Trainings	16,554	13,481	19,700	4,243	1,669	5,912	30.01%
Administrative and Office Expenses	11,556	9,406	14,000	4,365	2,766	7,132	50.94%
Supplies	23,531	38,717	41,400	3,485	5,534	9,019	21.79%
Professional Services	8,857	2,533	21,000	0	854	854	4.07%
Rental Expense	8,168	3,835	8,480	268	131	399	4.71%
Utilities	51,880	39,704	46,400	11,916	7,571	19,487	42.00%
Misc Expenses	7,797	8,481	6,400	2,555	205	2,760	43.13%
Equipment	53,129	17,324	20,000	2,628	702	3,330	16.65%
Vehicle/Equipment Maintenance	67,644	64,820	66,250	16,091	26,613	42,704	64.46%
						0	
<b>203 - FIRE/EMS</b>	<b>418,792</b>	<b>645,550</b>	<b>843,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENSES</b>	<b>418,792</b>	<b>645,550</b>	<b>843,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Other Expenses</b>	<b>418,792</b>	<b>645,550</b>	<b>843,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Transfer to EMS	418,792	645,550	843,755			0	0.00%
<b>1002 - EMS Fund - Deficit (Surplus)</b>	<b>(70,267)</b>	<b>0</b>	<b>0</b>	<b>463,359</b>	<b>634,925</b>	<b>1,098,285</b>	
<b>Expenses</b>	<b>2,300,061</b>	<b>2,510,962</b>	<b>2,699,524</b>	<b>661,256</b>	<b>680,411</b>	<b>1,341,667</b>	<b>49.70%</b>
<b>Revenue</b>	<b>1,951,536</b>	<b>1,865,412</b>	<b>1,855,769</b>	<b>197,896</b>	<b>45,486</b>	<b>243,382</b>	<b>13.11%</b>
<b>Transfer from GF (Revenue)</b>	<b>418,792</b>	<b>645,550</b>	<b>843,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>201 - FIRE ADMINISTRATION</b>	<b>(1,751,525)</b>	<b>(1,643,339)</b>	<b>(1,628,071)</b>	<b>(196,369)</b>	<b>(42,328)</b>	<b>(238,697)</b>	<b>14.66%</b>
<b>EXPENSES</b>	<b>21,918</b>	<b>19,567</b>	<b>15,500</b>	<b>1,528</b>	<b>3,158</b>	<b>4,686</b>	<b>30.23%</b>
<b>Other Expenses</b>	<b>21,918</b>	<b>19,567</b>	<b>15,500</b>	<b>1,528</b>	<b>3,158</b>	<b>4,686</b>	<b>30.23%</b>
Administrative and Office Expenses	21,918	19,567	15,500	1,528	3,158	4,686	30.23%
<b>REVENUES</b>	<b>1,773,444</b>	<b>1,662,906</b>	<b>1,643,571</b>	<b>197,896</b>	<b>45,486</b>	<b>243,382</b>	<b>14.81%</b>
EMS Property Tax	867,650	898,957	925,571	0	2,904	2,904	0.31%
EMS Revenues from Other Agencies	0	8,441	0	0	0	0	
EMS Grants	7,250	0	0	0	0	0	
EMS Current Service Charges	898,543	755,508	718,000	197,896	42,582	240,478	33.49%



	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>203 - FIRE/EMS</b>	<b>1,681,259</b>	<b>1,643,339</b>	<b>1,628,071</b>	<b>659,728</b>	<b>677,253</b>	<b>1,336,981</b>	<b>82.12%</b>
<b>EXPENSES</b>	<b>2,278,143</b>	<b>2,491,395</b>	<b>2,684,024</b>	<b>659,728</b>	<b>677,253</b>	<b>1,336,981</b>	<b>49.81%</b>
Salaries and Wages	1,625,666	1,799,088	1,860,760	508,881	491,384	1,000,264	53.76%
<b>Benefits</b>	<b>417,921</b>	<b>476,713</b>	<b>532,254</b>	<b>102,652</b>	<b>125,996</b>	<b>228,648</b>	<b>42.96%</b>
Insurance	189,695	218,105	245,440	44,888	57,172	102,061	41.58%
Retirement	204,887	232,673	259,833	50,415	61,735	112,150	43.16%
Taxes	23,339	25,935	26,981	7,349	7,088	14,437	53.51%
<b>Other Expenses</b>	<b>234,556</b>	<b>215,594</b>	<b>291,010</b>	<b>48,195</b>	<b>59,874</b>	<b>108,069</b>	<b>37.14%</b>
Dues, Memberships, Publications, and Trainings	4,106	589	13,650	886	441	1,327	9.72%
Administrative and Office Expenses	9,992	7,769	11,000	3,054	2,702	5,757	52.33%
Supplies	36,944	41,491	44,500	10,239	10,447	20,686	46.48%
Professional Services	98,495	88,671	115,060	9,621	32,100	41,722	36.26%
Rental Expense	0	0	0	0	0	0	
Utilities	31,721	28,293	33,100	9,034	6,000	15,034	45.42%
Misc Expenses	0	0	0	0	0	0	
Equipment	29,505	13,814	36,000	0	0	0	0.00%
Vehicle/Equipment Maintenance	23,793	34,966	37,700	15,361	8,184	23,544	62.45%
<b>REVENUES</b>	<b>596,884</b>	<b>848,056</b>	<b>1,055,953</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Transfer In from Pension Tax Fund	178,092	202,506	212,198	0	0	0	0.00%
Transfer In from GF	418,792	645,550	843,755	0	0	0	0.00%
<b>20 - PUBLIC WORKS</b>	<b>1,014,116</b>	<b>1,155,333</b>	<b>1,669,719</b>	<b>470,201</b>	<b>590,648</b>	<b>1,060,849</b>	<b>63.53%</b>
<b>211 - PUBLIC WORKS/ADMINISTRATION</b>	<b>338,073</b>	<b>403,267</b>	<b>484,573</b>	<b>101,067</b>	<b>145,706</b>	<b>246,773</b>	<b>50.93%</b>
<b>EXPENSES</b>	<b>346,141</b>	<b>411,981</b>	<b>489,573</b>	<b>103,526</b>	<b>147,768</b>	<b>251,294</b>	<b>51.33%</b>
Salaries and Wages	129,544	87,929	70,030	17,732	26,916	44,648	63.76%
<b>Benefits</b>	<b>28,184</b>	<b>24,598</b>	<b>18,243</b>	<b>7,570</b>	<b>6,606</b>	<b>14,177</b>	<b>77.71%</b>
Insurance	12,683	11,607	7,908	3,595	3,233	6,828	86.34%
Retirement	6,077	6,773	4,978	2,080	1,907	3,987	80.10%
Taxes	9,424	6,218	5,357	1,896	1,466	3,362	62.75%
<b>Other Expenses</b>	<b>188,413</b>	<b>299,454</b>	<b>401,300</b>	<b>78,223</b>	<b>114,246</b>	<b>192,469</b>	<b>47.96%</b>
Dues, Memberships, Publications, and Trainings	21,313	19,008	57,500	2,523	1,437	3,960	6.89%
Administrative and Office Expenses	9,709	5,629	29,600	2,301	1,215	3,516	11.88%
Supplies	140	0	0	0	0	0	
Professional Services	16,785	5,481	20,000	0	47,400	47,400	237.00%
Rental Expense	118,094	240,271	260,000	69,074	58,597	127,672	49.10%
Utilities	22,230	28,933	34,000	4,318	5,597	9,915	29.16%
Misc Expenses	142	132	200	6	0	6	3.00%

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>Quarter 2 Actual</b>	<b>Total 2022 Actuals</b>	<b>% of Budget</b>
<b>REVENUES</b>	<b>8,068</b>	<b>8,714</b>	<b>5,000</b>	<b>2,458</b>	<b>2,062</b>	<b>4,520</b>	<b>90.41%</b>
Current Service Charges	5,053	8,714	5,000	2,458	2,062	4,520	90.41%
Other Revenue	3,015	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
<b>2121 - PW / MAINT / BLDG &amp; FACILITIES</b>	<b>467,956</b>	<b>438,978</b>	<b>667,233</b>	<b>108,601</b>	<b>88,282</b>	<b>196,882</b>	<b>29.51%</b>
<b>EXPENSES</b>	<b>467,956</b>	<b>438,978</b>	<b>667,233</b>	<b>108,601</b>	<b>88,282</b>	<b>196,882</b>	<b>29.51%</b>
<b>Salaries and Wages</b>	<b>79,108</b>	<b>91,975</b>	<b>155,275</b>	<b>22,699</b>	<b>29,048</b>	<b>51,746</b>	<b>33.33%</b>
<b>Benefits</b>	<b>27,555</b>	<b>31,145</b>	<b>48,293</b>	<b>7,635</b>	<b>8,684</b>	<b>16,319</b>	<b>33.79%</b>
Insurance	16,647	17,094	24,291	4,117	4,962	9,079	37.37%
Retirement	5,040	7,459	12,124	1,810	1,906	3,716	30.65%
Taxes	5,867	6,592	11,879	1,708	1,817	3,524	29.67%
<b>Other Expenses</b>	<b>361,294</b>	<b>315,858</b>	<b>463,665</b>	<b>78,267</b>	<b>50,550</b>	<b>128,817</b>	<b>27.78%</b>
Dues, Memberships, Publications, and Trainings	51	0	0	0	0	0	
Administrative and Office Expenses	31	979	1,000	2,350	0	2,350	235.00%
Supplies	48,616	38,792	75,750	11,611	9,520	21,131	27.90%
Professional Services	270,098	255,771	348,340	59,894	36,930	96,824	27.80%
Rental Expense	0	369	4,000	0	0	0	0.00%
Utilities	30,537	4,191	5,000	63	489	552	11.05%
Equipment	0	4,594	15,000	3,177	393	3,570	23.80%
Vehicle/Equipment Maintenance	11,960	11,161	14,575	1,172	3,218	4,389	30.12%
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Other Revenue	0	0	0	0	0	0	
<b>2122 - PW / MAINT / PARKS</b>	<b>188,454</b>	<b>171,121</b>	<b>323,637</b>	<b>92,701</b>	<b>106,549</b>	<b>199,250</b>	<b>61.57%</b>
<b>EXPENSES</b>	<b>188,454</b>	<b>401,929</b>	<b>709,769</b>	<b>92,701</b>	<b>106,549</b>	<b>199,250</b>	<b>28.07%</b>
<b>Salaries and Wages</b>	<b>60,305</b>	<b>105,164</b>	<b>141,055</b>	<b>25,794</b>	<b>31,540</b>	<b>57,334</b>	<b>40.65%</b>
<b>Benefits</b>	<b>23,766</b>	<b>36,451</b>	<b>48,714</b>	<b>9,045</b>	<b>9,969</b>	<b>19,014</b>	<b>39.03%</b>
Insurance	15,031	19,390	25,578	4,862	5,645	10,507	41.08%
Retirement	4,326	9,495	12,346	2,245	2,324	4,569	37.01%
Taxes	4,410	7,566	10,791	1,938	2,000	3,938	36.49%
<b>Other Expenses</b>	<b>104,382</b>	<b>260,314</b>	<b>520,000</b>	<b>57,862</b>	<b>65,041</b>	<b>122,903</b>	<b>23.64%</b>
Dues, Memberships, Publications, and Trainings	0	40,008	57,000	0	15,000	15,000	26.32%
Administrative and Office Expenses	29,751	0	0	0	0	0	
Supplies	16,906	21,592	70,000	1,496	3,089	4,584	6.55%
Professional Services	30,254	139,712	320,000	46,121	33,419	79,540	24.86%
Rental Expense	755	1,292	15,000	1,677	0	1,677	11.18%
Utilities	13,865	47,866	42,000	7,183	10,110	17,293	41.17%
Vehicle/Equipment Maintenance	12,851	9,844	16,000	1,384	3,424	4,808	30.05%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>REVENUES</b>	<b>0</b>	<b>230,808</b>	<b>386,132</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Other Revenue	0	0	0	0	0	0	
Transfers In	0	230,808	386,132	0	0	0	0.00%
LLAD 1988-1	0	158,481	265,132			0	0.00%
Measure R - Playfields	0	14,944	25,000			0	0.00%
Measure M - Parks and Open Space	0	57,383	96,000			0	0.00%
<b>2124 - PW / MAINT / PUBLIC RIGHT OF WAY</b>	<b>17,383</b>	<b>141,969</b>	<b>194,276</b>	<b>94,687</b>	<b>173,967</b>	<b>268,654</b>	<b>138.29%</b>
<b>EXPENSES</b>	<b>17,383</b>	<b>562,257</b>	<b>734,491</b>	<b>94,687</b>	<b>173,967</b>	<b>268,654</b>	<b>36.58%</b>
<b>Salaries and Wages</b>	<b>886</b>	<b>162,351</b>	<b>216,185</b>	<b>30,432</b>	<b>62,131</b>	<b>92,563</b>	<b>42.82%</b>
<b>Benefits</b>	<b>281</b>	<b>49,818</b>	<b>69,556</b>	<b>8,933</b>	<b>16,528</b>	<b>25,461</b>	<b>36.61%</b>
Insurance	154	25,489	36,536	4,197	7,642	11,839	32.40%
Retirement	60	12,469	16,481	2,473	4,548	7,021	42.60%
Taxes	67	11,861	16,538	2,263	4,338	6,601	39.91%
<b>Other Expenses</b>	<b>16,216</b>	<b>350,088</b>	<b>448,750</b>	<b>55,322</b>	<b>95,308</b>	<b>150,631</b>	<b>33.57%</b>
Dues, Memberships, Publications, and Trainings	0	1,500	3,000	0	0	0	0.00%
Supplies	1,333	23,522	43,000	12,735	9,735	22,470	52.26%
Professional Services	11,780	165,242	218,000	14,547	42,376	56,923	26.11%
Utilities	0	130,769	145,750	26,111	30,533	56,645	38.86%
Vehicle/Equipment Maintenance	3,103	6,631	15,000	1,928	1,453	3,381	22.54%
Debt Service	0	22,422	24,000	0	11,211	11,211	46.71%
<b>REVENUES</b>	<b>0</b>	<b>420,288</b>	<b>540,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Other Revenue	0	0	0	0	0	0	
Transfers In	0	420,288	540,215	0	0	0	0.00%
Measure F Street & Storm Drain	0	94,305	121,215			0	0.00%
HUTA Gas Tax	0	306,533	394,000			0	0.00%
LLAD 1988-1	0	19,450	25,000			0	0.00%
<b>2125 - PW / MAINT / STREET TREES</b>	<b>2,250</b>	<b>0</b>	<b>(0)</b>	<b>47,500</b>	<b>53,248</b>	<b>100,748</b>	<b>46975472.59%</b>
<b>EXPENSES</b>	<b>2,250</b>	<b>241,712</b>	<b>288,239</b>	<b>47,500</b>	<b>53,248</b>	<b>100,748</b>	<b>34.95%</b>
<b>Salaries and Wages</b>	<b>1,000</b>	<b>93,942</b>	<b>100,098</b>	<b>20,690</b>	<b>21,748</b>	<b>42,438</b>	<b>42.40%</b>
<b>Benefits</b>	<b>168</b>	<b>28,423</b>	<b>38,140</b>	<b>7,440</b>	<b>7,175</b>	<b>14,615</b>	<b>38.32%</b>
Insurance	61	12,312	20,397	3,665	3,627	7,292	35.75%
Retirement	51	9,594	10,086	2,214	2,095	4,309	42.73%
Taxes	56	6,516	7,658	1,562	1,452	3,014	39.36%
<b>Other Expenses</b>	<b>1,081</b>	<b>119,348</b>	<b>150,000</b>	<b>19,370</b>	<b>24,325</b>	<b>43,695</b>	<b>29.13%</b>
Dues, Memberships, Publications, and Trainings	617	362	500	0	0	0	0.00%
Administrative and Office Expenses	0	0	0	0	0	0	
Supplies	464	741	2,500	0	0	0	0.00%
Professional Services	0	118,245	147,000	19,370	24,325	43,695	29.72%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>REVENUES</b>	<b>0</b>	<b>241,712</b>	<b>288,239</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Other Revenue		0	0	0	0	0	
Transfers In	0	241,712	288,239	0	0	0	0.00%
LLAD 1988-1	0	66,475	88,239			0	0.00%
Measure M - Parks and Open Space		175,238	200,000			0	0.00%
<b>2127 - PW / MAINT / CREEKS &amp; OS</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>25,645</b>	<b>22,896</b>	<b>48,542</b>	
<b>EXPENSES</b>	<b>0</b>	<b>56,799</b>	<b>160,000</b>	<b>25,645</b>	<b>22,896</b>	<b>48,542</b>	<b>30.34%</b>
<b>Other Expenses</b>	<b>0</b>	<b>56,799</b>	<b>160,000</b>	<b>25,645</b>	<b>22,896</b>	<b>48,542</b>	<b>30.34%</b>
Administrative and Office Expenses	0	9,188	10,000	0	9,592	9,592	95.92%
Supplies	0	3,918	5,000	236	919	1,155	23.10%
Professional Services	0	43,693	145,000	25,409	12,385	37,795	26.07%
<b>REVENUES</b>	<b>0</b>	<b>56,800</b>	<b>160,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Transfers In	0	56,800	160,000	0	0	0	0.00%
Measure R - Creeks	0	17,750	50,000			0	0.00%
Measure R - Open Space	0	35,500	100,000			0	0.00%
Measure M - Parks and Open Space	0	3,550	10,000			0	0.00%
<b>215 - PW / STORM DRAIN</b>	<b>0</b>	<b>(0)</b>	<b>0</b>			<b>0</b>	
<b>EXPENSES</b>	<b>0</b>	<b>338,540</b>	<b>0</b>			<b>0</b>	
<b>Salaries and Wages</b>	<b>0</b>	<b>258,813</b>	<b>0</b>			<b>0</b>	
<b>Benefits</b>	<b>0</b>	<b>79,727</b>	<b>0</b>			<b>0</b>	
<b>REVENUES</b>	<b>0</b>	<b>338,540</b>	<b>0</b>			<b>0</b>	
Transfers In	0	338,540	0			0	
Measure F Street & Storm Drain		90,589				0	
NPDES Storm Drain Fee		247,951				0	
						<b>0</b>	
<b>22 - RECREATION</b>	<b>1,433,837</b>	<b>1,303,783</b>	<b>1,485,053</b>	<b>132,744</b>	<b>361,371</b>	<b>494,115</b>	<b>33.27%</b>
<b>221 - REC &amp; COMMUNITY SVCS ADMIN DIV</b>	<b>392,911</b>	<b>376,298</b>	<b>331,713</b>	<b>57,723</b>	<b>80,246</b>	<b>137,969</b>	<b>41.59%</b>
<b>EXPENSES</b>	<b>405,474</b>	<b>392,498</b>	<b>349,393</b>	<b>61,773</b>	<b>80,246</b>	<b>142,019</b>	<b>40.65%</b>
<b>Salaries and Wages</b>	<b>244,795</b>	<b>252,894</b>	<b>187,895</b>	<b>35,474</b>	<b>47,959</b>	<b>83,433</b>	<b>44.40%</b>
<b>Benefits</b>	<b>68,730</b>	<b>81,982</b>	<b>55,538</b>	<b>14,246</b>	<b>13,902</b>	<b>28,148</b>	<b>50.68%</b>
Insurance	28,863	35,220	20,723	5,969	6,245	12,214	58.94%
Retirement	25,480	32,154	20,441	5,860	6,536	12,396	60.64%
Taxes	14,388	14,608	14,374	2,417	1,122	3,538	24.62%

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>Quarter 2 Actual</b>	<b>Total 2022 Actuals</b>	<b>% of Budget</b>
<b>Other Expenses</b>	<b>91,949</b>	<b>57,623</b>	<b>105,960</b>	<b>12,053</b>	<b>18,385</b>	<b>30,438</b>	<b>28.73%</b>
Dues, Memberships, Publications, and Trainings	2,659	360	4,100	0	0	0	0.00%
Administrative and Office Expenses	64,247	20,260	49,200	9,365	5,960	15,325	31.15%
Advertising & Promotions	0	0	0	0	0	0	
Supplies	61	10,062	3,500	169	150	319	9.10%
Professional Services	9,652	7,729	31,200	96	8,980	9,076	29.09%
Rental Expense	8,250	9,000	9,000	2,250	2,250	4,500	50.00%
Equipment	0	0	0	0	0	0	
Utilities	7,080	10,212	8,960	173	1,045	1,218	13.59%
<b>REVENUES</b>	<b>12,562</b>	<b>16,200</b>	<b>17,680</b>	<b>4,050</b>	<b>0</b>	<b>4,050</b>	<b>22.91%</b>
Current Service Charges	0	0	0	0	0	0	
Other Revenue	12,562	16,200	17,680	4,050	0	4,050	22.91%
<b>222 - REC/RECREATION DIV</b>	<b>509,459</b>	<b>342,845</b>	<b>275,767</b>	<b>3,164</b>	<b>91,311</b>	<b>94,475</b>	<b>34.26%</b>
<b>EXPENSES</b>	<b>905,780</b>	<b>568,115</b>	<b>479,067</b>	<b>131,196</b>	<b>193,652</b>	<b>324,848</b>	<b>67.81%</b>
<b>Salaries and Wages</b>	<b>398,592</b>	<b>334,381</b>	<b>250,590</b>	<b>64,867</b>	<b>138,925</b>	<b>203,793</b>	<b>81.33%</b>
<b>Benefits</b>	<b>142,815</b>	<b>150,542</b>	<b>111,677</b>	<b>19,442</b>	<b>39,149</b>	<b>58,591</b>	<b>52.46%</b>
Insurance	92,900	98,496	75,729	10,549	21,213	31,762	41.94%
Retirement	25,986	26,814	16,778	3,958	8,158	12,117	72.22%
Taxes	23,928	25,232	19,170	4,935	9,777	14,712	76.75%
<b>Other Expenses</b>	<b>364,373</b>	<b>83,192</b>	<b>116,800</b>	<b>46,887</b>	<b>15,578</b>	<b>62,465</b>	<b>53.48%</b>
Dues, Memberships, Publications, and Trainings	0	0	0	0	0	0	
Administrative and Office Expenses	6,687	3,187	4,500	1,194	0	1,194	26.53%
Advertising & Promotions	17,353	15	12,500	0	298	298	2.39%
Supplies	20,385	1,169	5,500	763	462	1,225	22.27%
Professional Services	256,523	29,587	19,000	36,204	3,433	39,637	208.62%
Rental Expense	7,107	0	0	0	0	0	
Utilities	51,132	46,400	71,800	8,154	11,222	19,376	26.99%
Equipment	4,586	0	1,500	221	0	221	14.76%
Vehicle/Equipment Maintenance	600	2,834	2,000	350	162	512	25.62%
<b>REVENUES</b>	<b>396,321</b>	<b>225,270</b>	<b>203,300</b>	<b>128,032</b>	<b>102,340</b>	<b>230,373</b>	<b>113.32%</b>
Revenues from Other Agencies	0	0	0	0	0	0	
Current Service Charges	394,121	225,270	188,300	128,032	102,340	230,373	122.34%
Other Revenue	2,200	0	15,000	0	0	0	0.00%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>223 - NEIGHBORHOOD SERVICES</b>	<b>143,857</b>	<b>475,498</b>	<b>500,123</b>	<b>58,437</b>	<b>146,437</b>	<b>204,874</b>	<b>40.96%</b>
<b>EXPENSES</b>	<b>376,353</b>	<b>575,453</b>	<b>530,123</b>	<b>59,082</b>	<b>146,752</b>	<b>205,834</b>	<b>38.83%</b>
Salaries and Wages	184,294	181,476	190,970	46,564	45,183	91,746	48.04%
Benefits	49,364	55,308	28,153	12,412	14,361	26,773	95.10%
Insurance	24,381	26,896	0	5,407	6,902	12,309	
Retirement	10,907	14,604	13,544	3,448	4,008	7,456	55.05%
Taxes	14,076	13,807	14,609	3,558	3,451	7,008	47.97%
Other Expenses	142,694	338,670	311,000	106	87,208	87,314	28.08%
Administrative and Office Expenses	0	0	0	0	0	0	
Advertising & Promotions	1,301	3,139	2,000	0	0	0	0.00%
Supplies	3,667	34	2,000	106	0	106	5.31%
Professional Services	99,290	163,879	210,000	0	46,426	46,426	22.11%
Rental Expense	38,436	171,618	97,000	0	40,782	40,782	42.04%
Equipment Purchases	0	0	0	0	0	0	
<b>REVENUES</b>	<b>232,496</b>	<b>99,955</b>	<b>30,000</b>	<b>645</b>	<b>315</b>	<b>960</b>	<b>3.20%</b>
Revenues from Other Agencies	197,572	65,500	0	0	0	0	
Current Service Charges	34,924	34,455	30,000	645	315	960	3.20%
<b>2242 - REC / YOUTH SERVICES</b>	<b>87,265</b>	<b>30,606</b>	<b>55,258</b>	<b>6,708</b>	<b>(8,440)</b>	<b>(1,732)</b>	<b>-3.13%</b>
<b>EXPENSES</b>	<b>262,655</b>	<b>146,648</b>	<b>275,258</b>	<b>49,349</b>	<b>56,170</b>	<b>105,519</b>	<b>38.33%</b>
Salaries and Wages	158,865	70,698	181,715	32,969	37,720	70,689	38.90%
Benefits	43,370	29,289	43,143	6,235	7,597	13,832	32.06%
Insurance	26,915	19,920	19,887	2,891	3,691	6,582	33.10%
Retirement	4,403	3,965	9,355	821	1,026	1,848	19.75%
Taxes	12,053	5,404	13,901	2,522	2,880	5,402	38.86%
Other Expenses	60,419	46,661	50,400	10,145	10,852	20,998	41.66%
Dues, Memberships, Publications, and Trainings	703	0	0	0	0	0	
Administrative and Office Expenses	11,888	7,195	5,000	1,291	502	1,794	35.87%
Advertising & Promotions	1,468	0	500	0	0	0	0.00%
Supplies	8,415	0	6,000	0	0	0	0.00%
Professional Services	4,539	300	1,000	900	300	1,200	120.00%
Rental Expense	11,819	16,646	18,000	4,358	4,372	8,731	48.50%
Utilities	20,221	22,122	17,350	3,564	5,467	9,031	52.05%
Equipment	0	0	1,000	0	0	0	0.00%
Vehicle/Equipment Maintenance	1,366	399	1,550	32	211	243	15.65%
<b>REVENUES</b>	<b>175,390</b>	<b>116,043</b>	<b>220,000</b>	<b>42,641</b>	<b>64,610</b>	<b>107,251</b>	<b>48.75%</b>
Current Service Charges	175,390	116,043	220,000	42,641	64,610	107,251	48.75%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>2244 - REC / SENIOR SERVICES</b>	<b>281,351</b>	<b>52,335</b>	<b>288,279</b>	<b>4,366</b>	<b>46,946</b>	<b>51,312</b>	<b>17.80%</b>
<b>EXPENSES</b>	<b>374,562</b>	<b>181,028</b>	<b>372,279</b>	<b>44,208</b>	<b>60,564</b>	<b>104,772</b>	<b>28.14%</b>
Salaries and Wages	181,208	59,340	223,900	19,228	33,717	52,945	23.65%
<b>Benefits</b>	<b>48,022</b>	<b>21,465</b>	<b>52,529</b>	<b>5,138</b>	<b>7,854</b>	<b>12,992</b>	<b>24.73%</b>
Insurance	24,031	10,702	11,336	2,172	2,931	5,103	45.01%
Retirement	10,105	6,265	24,064	1,503	2,353	3,856	16.02%
Taxes	13,887	4,498	17,128	1,463	2,570	4,033	23.55%
<b>Other Expenses</b>	<b>145,333</b>	<b>100,223</b>	<b>95,850</b>	<b>19,841</b>	<b>18,993</b>	<b>38,834</b>	<b>40.52%</b>
Dues, Memberships, Publications, and Trainings	75	75	0	0	0	0	
Administrative and Office Expenses	998	517	2,150	22	61	82	3.82%
Advertising & Promotions	1,105	0	0	0	0	0	
Supplies	6,227	1,128	9,000	150	398	549	6.10%
Professional Services	87,869	56,889	46,100	12,850	8,826	21,676	47.02%
Rental Expense	690	0	0	0	0	0	
Utilities	38,717	37,155	28,600	6,650	9,441	16,091	56.26%
Vehicle/Equipment Maintenance	9,652	4,459	10,000	170	267	436	4.36%
<b>REVENUES</b>	<b>93,211</b>	<b>128,693</b>	<b>84,000</b>	<b>39,842</b>	<b>13,618</b>	<b>53,460</b>	<b>63.64%</b>
Revenues from Other Agencies	0	0	0	0	0	0	
Current Service Charges	70,027	122,292	73,000	39,842	13,618	53,460	73.23%
Other Revenue	23,184	6,401	11,000	0	0	0	0.00%
<b>225 - REC / ARTS DIV</b>	<b>18,994</b>	<b>26,201</b>	<b>33,913</b>	<b>2,346</b>	<b>4,871</b>	<b>7,217</b>	<b>21.28%</b>
<b>EXPENSES</b>	<b>19,782</b>	<b>26,345</b>	<b>34,413</b>	<b>2,346</b>	<b>4,871</b>	<b>7,217</b>	<b>20.97%</b>
Salaries and Wages	13,135	19,128	25,280	1,659	3,996	5,655	22.37%
<b>Benefits</b>	<b>5,653</b>	<b>7,216</b>	<b>8,633</b>	<b>687</b>	<b>830</b>	<b>1,517</b>	<b>17.57%</b>
Insurance	3,390	4,007	3,920	435	458	893	22.78%
Retirement	1,309	1,800	2,779	125	144	270	9.71%
Taxes	954	1,409	1,934	126	228	354	18.31%
<b>Other Expenses</b>	<b>994</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>45</b>	<b>45</b>	<b>9.03%</b>
Administrative and Office Expenses	0	0	0	0	0	0	
Advertising & Promotions	74	0	250	0	0	0	0.00%
Supplies	0	0	250	0	0	0	0.00%
Professional Services	920	0	0	0	45	45	
<b>REVENUES</b>	<b>788</b>	<b>144</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Current Service Charges	788	144	500	0	0	0	0.00%

	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>23 - COMMUNITY DEVELOPMENT</b>	<b>740,438</b>	<b>537,331</b>	<b>883,560</b>	<b>93,267</b>	<b>311,173</b>	<b>404,440</b>	<b>45.77%</b>
<b>231 - COMMUNITY DEV/ ADMINISTRATION</b>	<b>(322,468)</b>	<b>(508,261)</b>	<b>(405,801)</b>	<b>(164,688)</b>	<b>(140,790)</b>	<b>(305,478)</b>	<b>75.28%</b>
<b>EXPENSES</b>	<b>217,422</b>	<b>282,745</b>	<b>190,499</b>	<b>61,193</b>	<b>68,702</b>	<b>129,896</b>	<b>68.19%</b>
Salaries and Wages	153,842	207,954	128,735	44,096	53,439	97,535	75.76%
<b>Benefits</b>	<b>32,557</b>	<b>42,006</b>	<b>32,014</b>	<b>9,594</b>	<b>9,301</b>	<b>18,895</b>	<b>59.02%</b>
Insurance	8,808	10,350	8,974	1,918	2,433	4,351	48.49%
Retirement	13,870	18,332	13,192	4,330	4,668	8,997	68.20%
Taxes	9,878	13,324	9,848	3,347	2,200	5,547	56.33%
<b>Other Expenses</b>	<b>31,024</b>	<b>32,785</b>	<b>29,750</b>	<b>7,503</b>	<b>5,962</b>	<b>13,466</b>	<b>45.26%</b>
Dues, Memberships, Publications, and Trainings	5,407	2,794	7,000	2,212	1,349	3,561	50.88%
Administrative and Office Expenses	9,299	4,929	9,250	621	785	1,406	15.20%
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	5,338	16,170	5,000	2,966	500	3,466	69.32%
Utilities	10,568	8,623	8,050	1,703	1,450	3,154	39.18%
Misc Expenses	362	269	250	0	1,879	1,879	751.40%
Equipment	0	0	0	0	0	0	
Vehicle/Equipment Maintenance	50	0	200	0	0	0	0.00%
<b>REVENUES</b>	<b>539,890</b>	<b>791,006</b>	<b>596,300</b>	<b>225,882</b>	<b>209,492</b>	<b>435,374</b>	<b>73.01%</b>
Licenses and Permits	413,024	579,177	420,000	153,714	149,244	302,958	72.13%
Current Service Charges	126,859	211,643	176,100	72,140	60,198	132,337	75.15%
Other Revenue	7	186	200	28	51	78	39.13%
<b>232 - COMMUNITY DEV/ BUILDING DIV</b>	<b>457,627</b>	<b>477,031</b>	<b>435,349</b>	<b>136,242</b>	<b>125,937</b>	<b>262,179</b>	<b>60.22%</b>
<b>EXPENSES</b>	<b>457,627</b>	<b>487,031</b>	<b>435,349</b>	<b>136,242</b>	<b>125,937</b>	<b>262,179</b>	<b>60.22%</b>
Salaries and Wages	218,215	234,980	210,415	58,227	73,988	132,215	62.84%
<b>Benefits</b>	<b>92,415</b>	<b>103,218</b>	<b>97,584</b>	<b>22,517</b>	<b>27,678</b>	<b>50,195</b>	<b>51.44%</b>
Insurance	58,553	62,320	60,133	12,489	15,935	28,424	47.27%
Retirement	17,810	23,631	21,354	5,599	6,633	12,232	57.28%
Taxes	16,052	17,266	16,097	4,429	5,110	9,539	59.26%
<b>Other Expenses</b>	<b>146,996</b>	<b>148,833</b>	<b>127,350</b>	<b>55,498</b>	<b>24,271</b>	<b>79,769</b>	<b>62.64%</b>
Dues, Memberships, Publications, and Trainings	3,829	1,185	4,500	918	0	918	20.40%
Administrative and Office Expenses	1,159	627	1,850	0	0	0	0.00%
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	141,791	146,887	120,000	54,550	24,173	78,723	65.60%
Utilities	0	0	0	0	0	0	
Misc Expenses	0	0	500	0	0	0	0.00%
Vehicle/Equipment Maintenance	218	134	500	30	98	128	25.62%
<b>REVENUES</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Transfers In	0	0	0	0	0	0	
Other Revenue	0	10,000	0	0	0	0	



	FY2020 Actual	FY2021 Actual (unaudited)	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Total 2022 Actuals	% of Budget
<b>233 - COMMUNITY DEV/ PLANNING DIV</b>	<b>359,381</b>	<b>324,500</b>	<b>260,554</b>	<b>99,548</b>	<b>186,683</b>	<b>286,231</b>	<b>109.86%</b>
<b>EXPENSES</b>	<b>359,381</b>	<b>324,500</b>	<b>260,554</b>	<b>99,548</b>	<b>186,683</b>	<b>286,231</b>	<b>109.86%</b>
Salaries and Wages	240,045	201,213	123,905	73,432	101,718	175,150	141.36%
<b>Benefits</b>	<b>55,174</b>	<b>54,288</b>	<b>41,899</b>	<b>16,364</b>	<b>19,934</b>	<b>36,298</b>	<b>86.63%</b>
Insurance	14,802	14,388	13,926	3,261	4,146	7,407	53.19%
Retirement	22,837	25,517	18,494	7,494	8,648	16,142	87.29%
Taxes	17,535	14,383	9,479	5,608	7,140	12,748	134.49%
<b>Other Expenses</b>	<b>64,161</b>	<b>69,000</b>	<b>94,750</b>	<b>9,753</b>	<b>65,031</b>	<b>74,784</b>	<b>78.93%</b>
Dues, Memberships, Publications, and Trainings	2,310	238	3,000	130	0	130	4.33%
Administrative and Office Expenses	713	572	1,750	76	250	326	18.62%
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	61,138	67,465	90,000	9,463	64,410	73,872	82.08%
Utilities	0	725	0	84	371	455	
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Other Revenue	0	0	0	0	0	0	
<b>234 - COMMUNITY DEV/ TRANSPORTATION</b>	<b>144,320</b>	<b>203,091</b>	<b>368,022</b>	<b>14,301</b>	<b>38,137</b>	<b>52,437</b>	<b>14.25%</b>
<b>EXPENSES</b>	<b>144,320</b>	<b>203,091</b>	<b>368,022</b>	<b>14,301</b>	<b>38,137</b>	<b>52,437</b>	<b>14.25%</b>
Salaries and Wages	88,313	142,286	158,155	11,104	17,125	28,229	17.85%
<b>Benefits</b>	<b>17,480</b>	<b>28,454</b>	<b>32,067</b>	<b>2,873</b>	<b>2,857</b>	<b>5,731</b>	<b>17.87%</b>
Insurance	3,921	5,011	5,190	636	789	1,425	27.46%
Retirement	7,668	13,354	14,778	1,399	1,662	3,061	20.71%
Taxes	5,891	10,089	12,099	839	406	1,244	10.28%
<b>Other Expenses</b>	<b>38,527</b>	<b>32,351</b>	<b>177,800</b>	<b>324</b>	<b>18,154</b>	<b>18,478</b>	<b>10.39%</b>
Dues, Memberships, Publications, and Trainings	773	1,070	1,700	175	1,077	1,252	73.65%
Administrative and Office Expenses	28	129	1,100	0	0	0	0.00%
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	37,727	31,152	175,000	149	17,077	17,226	9.84%

	<b>FY2020 Actual</b>	<b>FY2021 Actual (unaudited)</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>Quarter 2 Actual</b>	<b>Total 2022 Actuals</b>	<b>% of Budget</b>
<b>236 - COM DV/ENVIRONMENTAL RESOURCES</b>	<b>101,578</b>	<b>40,970</b>	<b>225,437</b>	<b>7,865</b>	<b>101,206</b>	<b>109,070</b>	<b>48.38%</b>
<b>EXPENSES</b>	<b>155,578</b>	<b>94,970</b>	<b>309,437</b>	<b>7,865</b>	<b>101,206</b>	<b>109,070</b>	<b>35.25%</b>
Salaries and Wages	97,458	73,725	102,735	6,072	13,893	19,964	19.43%
Benefits	26,688	18,675	30,702	1,773	3,250	5,023	16.36%
Insurance	12,392	6,492	13,190	577	1,174	1,751	13.28%
Retirement	7,368	7,016	9,652	739	1,187	1,926	19.95%
Taxes	6,928	5,167	7,859	457	889	1,347	17.13%
Other Expenses	31,433	2,570	176,000	20	84,063	84,083	47.77%
Dues, Memberships, Publications, and Trainings	50	775	1,000	20	0	20	2.00%
Administrative and Office Expenses	0	0	0	0	0	0	
Advertising & Promotions	0	0	0	0	0	0	
Professional Services	31,383	1,795	175,000	0	84,063	84,063	48.04%
<b>REVENUES</b>	<b>54,000</b>	<b>54,000</b>	<b>84,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Other Revenue	54,000	54,000	54,000	0	0	0	0.00%
Transfers In	0	0	30,000	0	0	0	0.00%
Transfer in from STOP Waste	0	0	30,000	0	0	0	0.00%



	December 31, 2019 Balances	December 31, 2020 Balances	December 31, 2021 Balances
<b>Combined City Accounts</b>			
<b>Mechanics' Bank</b>			
Main Account	5,107,247	4,364,695	13,521,593
Employee Flex Spending Account	15,202	26,074	31,561
<b>Total Mechanics' Bank</b>	<b>5,122,449</b>	<b>4,390,769</b>	<b>13,553,154</b>
<b>Local Agency Investment Fund (LAIF)</b>			
Main Account	26,832,207	27,624,542	24,664,162
1999 Limited Obligation Bond	2,217,190	2,254,104	2,263,357
<b>Total LAIF</b>	<b>29,588,461</b>	<b>29,878,645</b>	<b>26,927,518</b>
<b>CalTRUST</b>			
CalTRUST Short Term Fund	2,474,276	2,513,716	2,511,839
<b>Total CalTRUST</b>	<b>2,474,276</b>	<b>2,513,716</b>	<b>2,511,839</b>
<b>BNY Mellon</b>			
1999 LLD Bond Reserve Account	30,284	30,393	30,399
Storm Drain Note Reserve Account	362,244	364,196	0
<b>Total BNY Mellon</b>	<b>392,528</b>	<b>394,589</b>	<b>30,399</b>
<b>Total Cash and Investments</b>	<b>37,577,715</b>	<b>37,177,720</b>	<b>43,022,910</b>
<b>Closed Police and Fire Pension Plan Accounts</b>			
<b>Mechanics' Bank</b>			
Pension Account	20,455	35,755	506,758
<b>Total Mechanics' Bank</b>	<b>20,455</b>	<b>35,755</b>	<b>506,758</b>
<b>Local Agency Investment Fund (LAIF)</b>			
Pension Account	117,261	127,682	31,844
<b>Total LAIF</b>	<b>117,261</b>	<b>127,682</b>	<b>31,844</b>
<b>Charles Schwab</b>			
Cash and Bank Sweep	221,145	147,679	305,257
Bond Funds	1,751,117	1,519,460	1,400,032
Equity Funds	2,479,339	1,739,255	1,871,282
<b>Total Charles Schwab</b>	<b>4,451,601</b>	<b>3,406,394</b>	<b>3,576,572</b>
<b>Total Cash and Investments</b>	<b>4,589,317</b>	<b>3,569,831</b>	<b>4,115,174</b>

**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

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**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

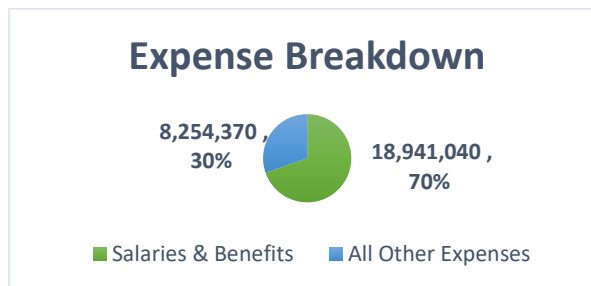
In June 2021, Council passed a biennial budget covering fiscal years 2021-22 and 2022-23. Resolution No. 2021-57 appropriated funds for both fiscal years. While small changes to a biennial budget may be needed on occasion, staff does not anticipate bringing forward an update to the budget as a whole 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%
<b>Total General Fund Expenses</b>	<b>26,144,504</b>	<b>27,195,410</b>	<b>4.02%</b>

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

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**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**

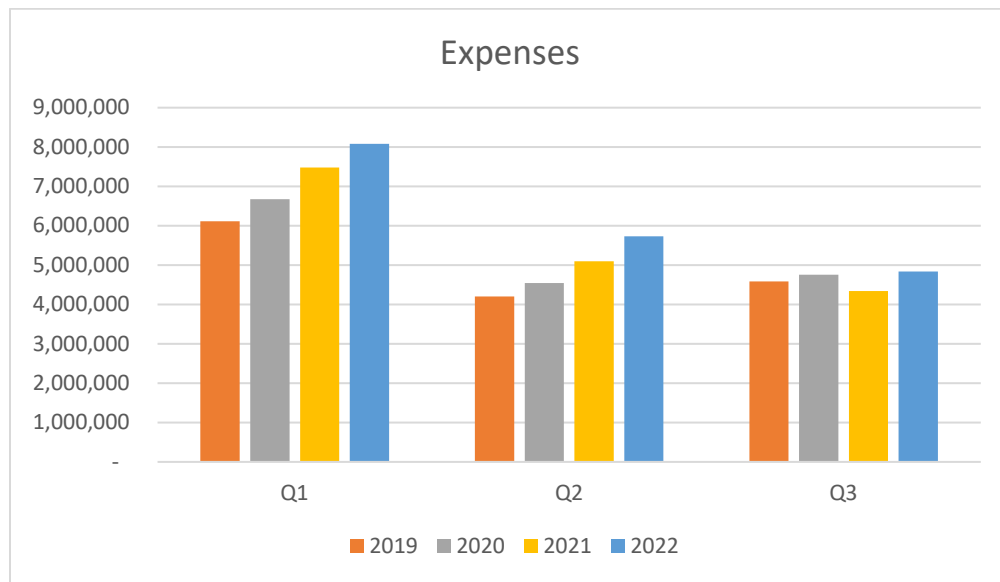
The annual operating budget consists of costs associated with the ongoing services offered by the City. On average, 70-75% of the operating budget is made up of staffing costs. On page 2 of Attachment 1, the General Fund summary at the top of the page shows that the City's salary and benefit expense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

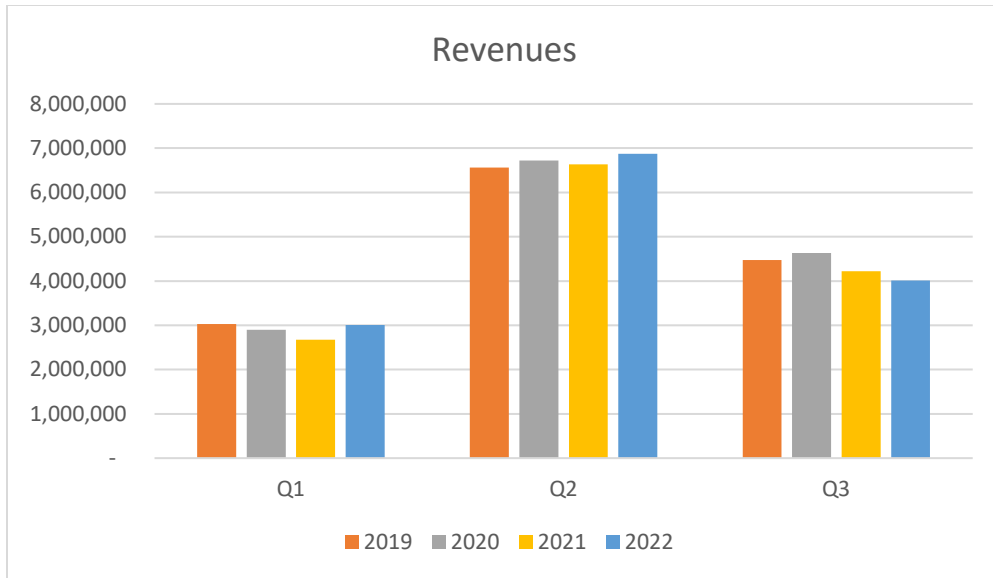
All other expenses are generally budgeted using an average of prior year expenses, known contract and program cost changes, and a cushion for unexpected or “worst case” scenarios. Some budget lines are consistent and easy to plan for, such as cleaning services and office supplies. Others, such as Police 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.

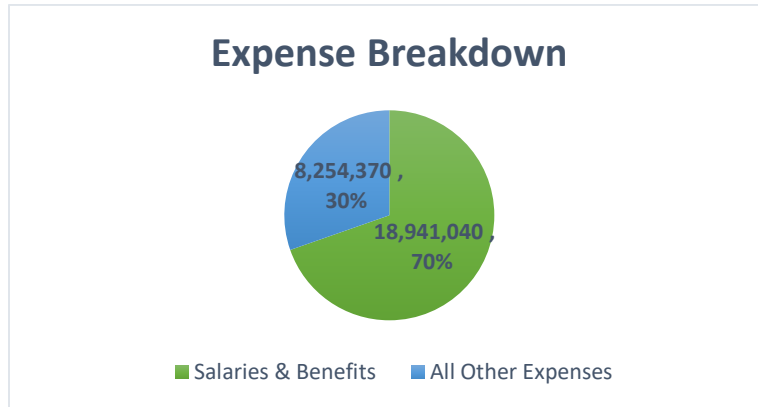
The 2022-23 budget included all applicable union salary increases, as well as anticipated changes to the CalPERS unfunded liability payment and the increase in insurance costs. Overall, the fiscal year 2022-23 budgeted expenses are 4.02% higher than the 2021-22 budget as shown below:

	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%

<b>Total General Fund Expenses</b>	<b>26,144,504</b>	<b>27,195,410</b>	<b>4.02%</b>
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Of the \$1,050,906 increase, \$551,050 was due to the anticipated increases to the CalPERS unfunded liability and insurance premiums.

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. 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, home sales cannot be expected to continue at this rate.

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:

<b>Reserve Fund</b>	<b>Minimum Funding Level</b>	<b>Current Balance</b>	<b>Suggested Contribution</b>	<b>Proposed Ending Balance</b>
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
<b>Revenues</b>								
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%
<b>Total Revenues</b>	<b>22,238,288</b>	<b>24,962,031</b>	<b>24,409,886</b>	<b>3,195,709</b>	<b>8,224,418</b>	<b>4,010,326</b>	<b>15,430,453</b>	<b>63.21%</b>
<b>Expenditures</b>								
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%
<b>Total Expenditures</b>	<b>20,101,750</b>	<b>23,061,810</b>	<b>26,139,716</b>	<b>7,928,282</b>	<b>5,478,957</b>	<b>4,739,019</b>	<b>18,146,259</b>	<b>69.42%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>2,136,538</b>	<b>1,900,222</b>	<b>(1,729,830)</b>	<b>(4,732,574)</b>	<b>2,745,461</b>	<b>(728,693)</b>	<b>(2,715,806)</b>	

### 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
<b>0001 - GENERAL FUND</b>	<b>1,900,222</b>	<b>(1,729,830)</b>	<b>(4,732,574)</b>	<b>2,745,461</b>	<b>(728,693)</b>	<b>(2,635,503)</b>	<b>152.4%</b>	<b>(2,366,168)</b>
<b>Expenses</b>	<b>23,061,810</b>	<b>26,139,716</b>	<b>7,928,282</b>	<b>5,478,957</b>	<b>4,739,019</b>	<b>18,065,955</b>	<b>69.1%</b>	<b>27,185,132</b>
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
<b>Revenues</b>	<b>24,962,031</b>	<b>24,409,886</b>	<b>3,195,709</b>	<b>8,224,418</b>	<b>4,010,326</b>	<b>15,430,453</b>	<b>63.2%</b>	<b>24,818,965</b>
<b>11 - CITY COUNCIL</b>	<b>61,101</b>	<b>87,075</b>	<b>12,675</b>	<b>12,721</b>	<b>13,737</b>	<b>39,133</b>	<b>44.9%</b>	<b>89,106</b>
<b>Expenses</b>	<b>61,101</b>	<b>87,075</b>	<b>12,675</b>	<b>12,721</b>	<b>13,737</b>	<b>39,133</b>	<b>44.9%</b>	<b>89,106</b>
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
<b>14 - CITY TREASURER</b>	<b>53,521</b>							
<b>Expenses</b>	<b>53,521</b>							
Salaries and Benefits	53,352							
Other Expenses	169							
<b>12 - ADMINISTRATION</b>	<b>(16,007,470)</b>	<b>(15,213,474)</b>	<b>1,689,108</b>	<b>(6,893,565)</b>	<b>(2,590,642)</b>	<b>(7,795,099)</b>	<b>51.2%</b>	<b>(15,309,697)</b>
<b>Expenses</b>	<b>5,384,692</b>	<b>5,879,145</b>	<b>4,041,528</b>	<b>560,974</b>	<b>479,546</b>	<b>5,082,048</b>	<b>86.4%</b>	<b>6,178,713</b>
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
<b>Revenues</b>	<b>21,392,162</b>	<b>21,092,620</b>	<b>2,352,421</b>	<b>7,454,539</b>	<b>3,070,188</b>	<b>12,877,148</b>	<b>61.1%</b>	<b>21,488,410</b>
<b>122 - HUMAN RESOURCES</b>	<b>472,105</b>	<b>457,731</b>	<b>122,356</b>	<b>88,085</b>	<b>90,857</b>	<b>301,297</b>	<b>65.8%</b>	<b>469,339</b>
<b>Expenses</b>	<b>472,105</b>	<b>457,731</b>	<b>122,356</b>	<b>88,085</b>	<b>90,857</b>	<b>301,297</b>	<b>65.8%</b>	<b>469,339</b>
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
<b>13 - CITY CLERK</b>	<b>256,040</b>	<b>372,374</b>	<b>72,952</b>	<b>97,796</b>	<b>73,831</b>	<b>244,580</b>	<b>65.7%</b>	<b>414,986</b>
<b>Expenses</b>	<b>275,378</b>	<b>375,524</b>	<b>72,968</b>	<b>97,821</b>	<b>73,856</b>	<b>244,645</b>	<b>65.1%</b>	<b>425,136</b>
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
<b>Revenues</b>	<b>19,338</b>	<b>3,150</b>	<b>16</b>	<b>25</b>	<b>25</b>	<b>65</b>	<b>2.1%</b>	<b>10,150</b>
<b>17 - FINANCE</b>	<b>1,023,517</b>	<b>1,120,991</b>	<b>263,933</b>	<b>333,296</b>	<b>282,238</b>	<b>879,467</b>	<b>78.5%</b>	<b>1,147,669</b>
<b>Expenses</b>	<b>1,032,789</b>	<b>1,135,791</b>	<b>264,525</b>	<b>334,086</b>	<b>284,881</b>	<b>883,491</b>	<b>77.8%</b>	<b>1,162,469</b>
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
<b>Revenues</b>	<b>9,272</b>	<b>14,800</b>	<b>592</b>	<b>790</b>	<b>2,642</b>	<b>4,025</b>	<b>27.2%</b>	<b>14,800</b>



**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
<b>19 - POLICE</b>	<b>6,308,803</b>	<b>7,242,681</b>	<b>1,367,856</b>	<b>1,902,995</b>	<b>1,587,859</b>	<b>4,858,709</b>	<b>67.1%</b>	<b>7,545,761</b>
<b>Expenses</b>	<b>6,514,787</b>	<b>7,628,381</b>	<b>1,554,447</b>	<b>1,962,996</b>	<b>1,627,974</b>	<b>5,145,418</b>	<b>67.5%</b>	<b>7,933,603</b>
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
<b>Revenues</b>	<b>205,984</b>	<b>385,700</b>	<b>186,592</b>	<b>60,002</b>	<b>40,115</b>	<b>286,709</b>	<b>74.3%</b>	<b>387,842</b>
<b>20 - FIRE</b>	<b>2,935,714</b>	<b>3,624,121</b>	<b>700,742</b>	<b>743,413</b>	<b>236,163</b>	<b>1,680,318</b>	<b>46.4%</b>	<b>3,815,910</b>
<b>Expenses</b>	<b>3,532,816</b>	<b>3,922,371</b>	<b>720,399</b>	<b>758,839</b>	<b>652,751</b>	<b>2,131,989</b>	<b>54.4%</b>	<b>4,114,160</b>
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
<b>Revenues</b>	<b>597,103</b>	<b>298,250</b>	<b>19,656</b>	<b>15,426</b>	<b>416,589</b>	<b>451,671</b>	<b>151.4%</b>	<b>298,250</b>
<b>21 - PUBLIC WORKS</b>	<b>1,155,333</b>	<b>1,669,719</b>	<b>276,529</b>	<b>329,625</b>	<b>322,643</b>	<b>928,797</b>	<b>55.6%</b>	<b>1,691,779</b>
<b>Expenses</b>	<b>2,452,196</b>	<b>3,049,305</b>	<b>471,868</b>	<b>594,303</b>	<b>584,307</b>	<b>1,650,479</b>	<b>54.1%</b>	<b>3,075,512</b>
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
<b>Revenues</b>	<b>1,296,863</b>	<b>1,379,586</b>	<b>195,340</b>	<b>264,678</b>	<b>261,664</b>	<b>721,682</b>	<b>52.3%</b>	<b>1,383,733</b>
<b>22 - RECREATION</b>	<b>1,303,783</b>	<b>1,485,053</b>	<b>133,157</b>	<b>379,136</b>	<b>524,785</b>	<b>956,774</b>	<b>64.4%</b>	<b>1,522,010</b>
<b>Expenses</b>	<b>1,890,087</b>	<b>2,040,533</b>	<b>348,367</b>	<b>544,603</b>	<b>587,672</b>	<b>1,400,339</b>	<b>68.6%</b>	<b>2,077,490</b>
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
<b>Revenues</b>	<b>586,304</b>	<b>555,480</b>	<b>215,210</b>	<b>165,467</b>	<b>62,887</b>	<b>443,565</b>	<b>79.9%</b>	<b>555,480</b>
<b>23 - COMMUNITY DEV</b>	<b>537,331</b>	<b>883,560</b>	<b>93,267</b>	<b>261,038</b>	<b>187,223</b>	<b>541,528</b>	<b>61.3%</b>	<b>979,306</b>
<b>Expenses</b>	<b>1,392,337</b>	<b>1,563,860</b>	<b>319,149</b>	<b>524,530</b>	<b>343,438</b>	<b>1,187,116</b>	<b>75.9%</b>	<b>1,659,606</b>
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
<b>Revenues</b>	<b>855,006</b>	<b>680,300</b>	<b>225,882</b>	<b>263,492</b>	<b>156,215</b>	<b>645,589</b>	<b>94.9%</b>	<b>680,300</b>
<b>1002 - EMS Fund</b>	<b>0</b>	<b>0</b>	<b>463,359</b>	<b>114,508</b>	<b>584,166</b>	<b>1,162,033</b>		<b>(2,323)</b>
<b>Expenses</b>	<b>2,510,962</b>	<b>2,699,524</b>	<b>661,256</b>	<b>688,160</b>	<b>584,166</b>	<b>1,933,581</b>	<b>71.6%</b>	<b>2,814,671</b>
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
<b>Revenues</b>	<b>2,510,962</b>	<b>2,699,524</b>	<b>197,896</b>	<b>573,652</b>	<b>0</b>	<b>771,548</b>	<b>28.6%</b>	<b>2,816,994</b>

	FY2021 Actual	Approved 2022 Budget	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Total 2022 Actuals	% of Budget
<b>11 - CITY COUNCIL</b>	<b>61,101</b>	<b>87,075</b>	<b>12,675</b>	<b>12,721</b>	<b>13,737</b>	<b>39,133</b>	<b>44.94%</b>
<b>EXPENSES</b>	<b>61,101</b>	<b>87,075</b>	<b>12,675</b>	<b>12,721</b>	<b>13,737</b>	<b>39,133</b>	<b>44.94%</b>
Salaries and Wages	18,519	18,000	4,352	4,500	4,500	13,352	74.18%
<b>Benefits</b>	<b>36,083</b>	<b>42,070</b>	<b>7,773</b>	<b>8,637</b>	<b>9,108</b>	<b>25,518</b>	<b>60.66%</b>
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%
<b>Other Expenses</b>	<b>6,499</b>	<b>27,005</b>	<b>550</b>	<b>(416)</b>	<b>129</b>	<b>263</b>	<b>0.97%</b>
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%
<b>14 - CITY TREASURER</b>	<b>53,521</b>	<b>0</b>				<b>0</b>	
<b>EXPENSES</b>	<b>53,521</b>	<b>0</b>				<b>0</b>	
Salaries and Wages	39,835	0				0	
<b>Benefits</b>	<b>13,517</b>	<b>0</b>				<b>0</b>	
Insurance	8,694	0				0	
Retirement	2,093	0				0	
Taxes	2,730	0				0	
<b>Other Expenses</b>	<b>169</b>	<b>0</b>				<b>0</b>	
Dues, Memberships, Publications, and Trainings	95	0				0	
Administrative and Office Expenses	74	0				0	
<b>12 - ADMINISTRATION</b>	<b>(16,007,470)</b>	<b>(15,213,474)</b>	<b>1,689,108</b>	<b>(6,893,565)</b>	<b>(2,590,642)</b>	<b>(7,795,099)</b>	<b>-51.24%</b>
<b>12 - CITY MANAGER</b>	<b>599,752</b>	<b>348,265</b>	<b>91,450</b>	<b>119,056</b>	<b>108,309</b>	<b>318,815</b>	<b>91.54%</b>
<b>EXPENSES</b>	<b>599,752</b>	<b>414,265</b>	<b>97,015</b>	<b>124,481</b>	<b>112,824</b>	<b>334,320</b>	<b>80.70%</b>
Salaries and Wages	461,552	309,850	79,304	91,939	79,914	251,157	81.06%
<b>Benefits</b>	<b>95,744</b>	<b>79,415</b>	<b>14,395</b>	<b>23,882</b>	<b>23,226</b>	<b>61,504</b>	<b>77.45%</b>
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%
<b>Other Expenses</b>	<b>42,456</b>	<b>25,000</b>	<b>3,316</b>	<b>8,659</b>	<b>9,684</b>	<b>21,659</b>	<b>86.64%</b>
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%
<b>REVENUES</b>	<b>0</b>	<b>66,000</b>	<b>5,565</b>	<b>5,425</b>	<b>4,515</b>	<b>15,505</b>	<b>23.49%</b>
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
<b>161 - INFORMATION SERVICES</b>	<b>511,414</b>	<b>577,651</b>	<b>59,382</b>	<b>133,621</b>	<b>124,466</b>	<b>317,469</b>	<b>54.96%</b>
<b>EXPENSES</b>	<b>511,414</b>	<b>577,651</b>	<b>59,382</b>	<b>133,621</b>	<b>124,466</b>	<b>317,469</b>	<b>54.96%</b>
<b>Salaries and Wages</b>	<b>126,809</b>	<b>140,950</b>	<b>31,608</b>	<b>45,382</b>	<b>35,342</b>	<b>112,332</b>	<b>79.70%</b>
<b>Benefits</b>	<b>52,514</b>	<b>59,701</b>	<b>12,307</b>	<b>16,223</b>	<b>15,156</b>	<b>43,686</b>	<b>73.18%</b>
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%
<b>Other Expenses</b>	<b>332,091</b>	<b>377,000</b>	<b>15,467</b>	<b>72,015</b>	<b>73,968</b>	<b>161,451</b>	<b>42.83%</b>
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%
<b>162 - COMMUNICATIONS/MEDIA ADMIN</b>	<b>182,593</b>	<b>277,609</b>	<b>44,779</b>	<b>59,444</b>	<b>63,665</b>	<b>167,889</b>	<b>60.48%</b>
<b>EXPENSES</b>	<b>200,585</b>	<b>292,609</b>	<b>47,560</b>	<b>63,119</b>	<b>66,453</b>	<b>177,132</b>	<b>60.54%</b>
<b>Salaries and Wages</b>	<b>113,461</b>	<b>148,660</b>	<b>28,439</b>	<b>34,445</b>	<b>25,567</b>	<b>88,451</b>	<b>59.50%</b>
<b>Benefits</b>	<b>46,004</b>	<b>65,924</b>	<b>10,006</b>	<b>12,556</b>	<b>11,538</b>	<b>34,100</b>	<b>51.73%</b>
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%
<b>Other Expenses</b>	<b>41,120</b>	<b>78,025</b>	<b>9,116</b>	<b>16,118</b>	<b>29,347</b>	<b>54,581</b>	<b>69.95%</b>
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%
<b>REVENUES</b>	<b>17,992</b>	<b>15,000</b>	<b>2,781</b>	<b>3,675</b>	<b>2,788</b>	<b>9,244</b>	<b>61.63%</b>
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	
<b>15 - CITY ATTORNEY</b>	<b>230,724</b>	<b>290,000</b>	<b>19,360</b>	<b>100,483</b>	<b>71,637</b>	<b>191,479</b>	<b>66.03%</b>
<b>EXPENSES</b>	<b>230,724</b>	<b>290,000</b>	<b>19,360</b>	<b>100,483</b>	<b>71,637</b>	<b>191,479</b>	<b>66.03%</b>
<b>Other Expenses</b>	<b>230,724</b>	<b>290,000</b>	<b>19,360</b>	<b>100,483</b>	<b>71,637</b>	<b>191,479</b>	<b>66.03%</b>
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
<b>18 - RISK MANAGEMENT</b>	<b>1,412,873</b>	<b>1,388,546</b>	<b>1,316,846</b>	<b>38,811</b>	<b>36,652</b>	<b>1,392,310</b>	<b>100.27%</b>
<b>EXPENSES</b>	<b>1,412,873</b>	<b>1,388,546</b>	<b>1,316,846</b>	<b>38,811</b>	<b>36,652</b>	<b>1,392,310</b>	<b>100.27%</b>
<b>Other Expenses</b>	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%
<b>235 - ECONOMIC DEV</b>	<b>103,765</b>	<b>155,142</b>	<b>30,002</b>	<b>60,381</b>	<b>34,374</b>	<b>124,756</b>	<b>80.41%</b>
<b>EXPENSES</b>	<b>103,765</b>	<b>155,142</b>	<b>30,002</b>	<b>60,381</b>	<b>34,374</b>	<b>124,756</b>	<b>80.41%</b>
<b>Salaries and Wages</b>	<b>81,149</b>	<b>86,916</b>	<b>19,547</b>	<b>32,262</b>	<b>24,664</b>	<b>76,474</b>	<b>87.99%</b>
<b>Benefits</b>	<b>17,116</b>	<b>28,225</b>	<b>5,421</b>	<b>9,152</b>	<b>7,142</b>	<b>21,716</b>	<b>76.94%</b>
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%
<b>Other Expenses</b>	<b>5,500</b>	<b>40,000</b>	<b>5,033</b>	<b>18,967</b>	<b>2,567</b>	<b>26,567</b>	<b>66.42%</b>
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%
<b>80 - NON-DEPARTMENTAL</b>	<b>(19,048,591)</b>	<b>(18,250,687)</b>	<b>127,288</b>	<b>(7,405,360)</b>	<b>(3,029,744)</b>	<b>(10,307,816)</b>	<b>56.48%</b>
<b>EXPENSES</b>	<b>2,325,579</b>	<b>2,760,933</b>	<b>2,471,363</b>	<b>40,078</b>	<b>33,142</b>	<b>2,544,583</b>	<b>92.16%</b>
<b>Benefits</b>	<b>2,141,509</b>	<b>2,573,325</b>	<b>2,455,389</b>	<b>3,695</b>	<b>4,761</b>	<b>2,463,845</b>	<b>95.75%</b>
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%
<b>Other Expenses</b>	<b>184,070</b>	<b>187,608</b>	<b>15,974</b>	<b>36,383</b>	<b>28,381</b>	<b>80,737</b>	<b>43.04%</b>
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	

	<b>FY2021 Actual</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>Quarter 2 Actual</b>	<b>Quarter 3 Actual</b>	<b>Total 2022 Actuals</b>	<b>% of Budget</b>
<b>REVENUES</b>	<b>21,374,170</b>	<b>21,011,620</b>	<b>2,344,075</b>	<b>7,445,439</b>	<b>3,062,886</b>	<b>12,852,399</b>	<b>61.17%</b>
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%
<b>122 - HUMAN RESOURCES</b>	<b>472,105</b>	<b>457,731</b>	<b>122,356</b>	<b>88,085</b>	<b>90,857</b>	<b>301,297</b>	<b>65.82%</b>
<b>EXPENSES</b>	<b>472,105</b>	<b>457,731</b>	<b>122,356</b>	<b>88,085</b>	<b>90,857</b>	<b>301,297</b>	<b>65.82%</b>
<b>Salaries and Wages</b>	<b>276,260</b>	<b>245,000</b>	<b>61,023</b>	<b>18,594</b>	<b>31,187</b>	<b>110,804</b>	<b>45.23%</b>
<b>Benefits</b>	<b>66,334</b>	<b>75,276</b>	<b>13,885</b>	<b>2,916</b>	<b>9,420</b>	<b>26,222</b>	<b>34.83%</b>
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%
<b>Citywide Benefits</b>	<b>75,343</b>	<b>78,000</b>	<b>24,527</b>	<b>13,163</b>	<b>20,333</b>	<b>58,023</b>	<b>74.39%</b>
<b>Other Expenses</b>	<b>54,168</b>	<b>59,455</b>	<b>22,920</b>	<b>53,411</b>	<b>29,916</b>	<b>106,248</b>	<b>178.70%</b>
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%
<b>13 - CITY CLERK</b>	<b>256,040</b>	<b>372,374</b>	<b>72,952</b>	<b>97,796</b>	<b>73,831</b>	<b>244,580</b>	<b>65.68%</b>
<b>131 - City Clerk - Administration</b>	<b>207,790</b>	<b>362,049</b>	<b>72,952</b>	<b>97,796</b>	<b>73,750</b>	<b>244,498</b>	<b>67.53%</b>
<b>EXPENSES</b>	<b>214,790</b>	<b>362,199</b>	<b>72,968</b>	<b>97,821</b>	<b>73,775</b>	<b>244,563</b>	<b>67.52%</b>
<b>Salaries and Wages</b>	<b>141,376</b>	<b>225,000</b>	<b>51,528</b>	<b>67,727</b>	<b>56,376</b>	<b>175,631</b>	<b>78.06%</b>
<b>Benefits</b>	<b>52,561</b>	<b>95,399</b>	<b>16,797</b>	<b>17,146</b>	<b>19,852</b>	<b>53,795</b>	<b>56.39%</b>
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%
<b>Other Expenses</b>	<b>20,853</b>	<b>41,800</b>	<b>4,642</b>	<b>12,948</b>	<b>(2,453)</b>	<b>15,138</b>	<b>36.21%</b>
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
<b>REVENUES</b>	<b>7,000</b>	<b>150</b>	<b>16</b>	<b>25</b>	<b>25</b>	<b>65</b>	<b>43.53%</b>
Current Service Charges	7,000	150	16	25	25	65	43.53%
<b>132 - City Clerk - Elections</b>	<b>48,250</b>	<b>10,325</b>	<b>0</b>	<b>0</b>	<b>82</b>	<b>82</b>	<b>0.79%</b>
<b>EXPENSES</b>	<b>60,588</b>	<b>13,325</b>	<b>0</b>	<b>0</b>	<b>82</b>	<b>82</b>	<b>0.61%</b>
<b>Other Expenses</b>	<b>60,588</b>	<b>13,325</b>	<b>0</b>	<b>0</b>	<b>82</b>	<b>82</b>	<b>0.61%</b>
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%
<b>REVENUES</b>	<b>12,338</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Current Service Charges	12,338	3,000	0	0	0	0	0.00%
<b>17 - FINANCE &amp; ADMINISTRATIVE SVCS</b>	<b>1,023,517</b>	<b>1,120,991</b>	<b>263,933</b>	<b>333,296</b>	<b>282,238</b>	<b>879,467</b>	<b>78.45%</b>
<b>EXPENSES</b>	<b>1,032,789</b>	<b>1,135,791</b>	<b>264,525</b>	<b>334,086</b>	<b>284,881</b>	<b>883,491</b>	<b>77.79%</b>
<b>Salaries and Wages</b>	<b>588,914</b>	<b>671,040</b>	<b>109,714</b>	<b>185,769</b>	<b>141,338</b>	<b>436,820</b>	<b>65.10%</b>
<b>Benefits</b>	<b>173,858</b>	<b>218,701</b>	<b>32,493</b>	<b>57,231</b>	<b>58,093</b>	<b>147,818</b>	<b>67.59%</b>
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%
<b>Other Expenses</b>	<b>270,017</b>	<b>246,050</b>	<b>122,318</b>	<b>91,086</b>	<b>85,449</b>	<b>298,853</b>	<b>121.46%</b>
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	
<b>REVENUES</b>	<b>9,272</b>	<b>14,800</b>	<b>592</b>	<b>790</b>	<b>2,642</b>	<b>4,025</b>	<b>27.19%</b>
Current Service Charges	9,272	14,800	592	790	2,642	4,025	27.19%
<b>19 - POLICE</b>	<b>6,308,803</b>	<b>7,242,681</b>	<b>1,367,856</b>	<b>1,902,995</b>	<b>1,587,859</b>	<b>4,858,709</b>	<b>67.08%</b>
<b>191 - POLICE/ADMINISTRATION</b>	<b>1,031,490</b>	<b>1,097,903</b>	<b>84,728</b>	<b>233,931</b>	<b>220,921</b>	<b>539,580</b>	<b>49.15%</b>
<b>EXPENSES</b>	<b>1,237,474</b>	<b>1,483,603</b>	<b>271,320</b>	<b>293,933</b>	<b>261,037</b>	<b>826,289</b>	<b>55.69%</b>
<b>Salaries and Wages</b>	<b>644,212</b>	<b>801,710</b>	<b>134,530</b>	<b>181,480</b>	<b>157,539</b>	<b>473,549</b>	<b>59.07%</b>
<b>Benefits</b>	<b>207,540</b>	<b>243,193</b>	<b>43,108</b>	<b>53,054</b>	<b>53,452</b>	<b>149,615</b>	<b>61.52%</b>
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%

	<b>FY2021 Actual</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>Quarter 2 Actual</b>	<b>Quarter 3 Actual</b>	<b>Total 2022 Actuals</b>	<b>% of Budget</b>
<b>Other Expenses</b>	<b>385,722</b>	<b>438,700</b>	<b>93,682</b>	<b>59,398</b>	<b>50,046</b>	<b>203,125</b>	<b>46.30%</b>
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	
<b>REVENUES</b>	<b>205,984</b>	<b>385,700</b>	<b>186,592</b>	<b>60,002</b>	<b>40,115</b>	<b>286,709</b>	<b>74.33%</b>
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%
<b>192 - POLICE/OPERATIONS</b>	<b>4,253,044</b>	<b>4,628,036</b>	<b>1,030,815</b>	<b>1,352,414</b>	<b>1,108,247</b>	<b>3,491,476</b>	<b>75.44%</b>
<b>EXPENSES</b>	<b>4,253,044</b>	<b>4,628,036</b>	<b>1,030,815</b>	<b>1,352,414</b>	<b>1,108,247</b>	<b>3,491,476</b>	<b>75.44%</b>
<b>Salaries and Wages</b>	<b>3,248,138</b>	<b>3,333,033</b>	<b>816,936</b>	<b>1,068,377</b>	<b>759,435</b>	<b>2,644,748</b>	<b>79.35%</b>
<b>Benefits</b>	<b>809,469</b>	<b>966,803</b>	<b>191,455</b>	<b>241,325</b>	<b>201,966</b>	<b>634,746</b>	<b>65.65%</b>
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%
<b>Other Expenses</b>	<b>195,437</b>	<b>328,200</b>	<b>22,424</b>	<b>42,712</b>	<b>146,846</b>	<b>211,982</b>	<b>64.59%</b>
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	
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
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
<b>193 - POLICE/SUPPORT SERVICES</b>	<b>1,024,269</b>	<b>1,516,742</b>	<b>252,313</b>	<b>316,649</b>	<b>258,691</b>	<b>827,653</b>	<b>54.57%</b>
<b>EXPENSES</b>	<b>1,024,269</b>	<b>1,516,742</b>	<b>252,313</b>	<b>316,649</b>	<b>258,691</b>	<b>827,653</b>	<b>54.57%</b>
<b>Salaries and Wages</b>	<b>768,401</b>	<b>1,112,676</b>	<b>188,489</b>	<b>244,734</b>	<b>193,000</b>	<b>626,223</b>	<b>56.28%</b>
<b>Benefits</b>	<b>244,555</b>	<b>386,967</b>	<b>54,482</b>	<b>69,654</b>	<b>63,753</b>	<b>187,889</b>	<b>48.55%</b>
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%
<b>Other Expenses</b>	<b>11,313</b>	<b>17,100</b>	<b>9,341</b>	<b>2,261</b>	<b>1,938</b>	<b>13,541</b>	<b>79.19%</b>
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	
<b>20 - FIRE General Fund and EMS Fund Combined</b>	<b>2,935,714</b>	<b>3,624,121</b>	<b>1,164,102</b>	<b>857,921</b>	<b>820,328</b>	<b>2,842,351</b>	<b>78.43%</b>
<b>EXPENSES</b>	<b>5,398,228</b>	<b>5,778,140</b>	<b>1,381,655</b>	<b>1,446,999</b>	<b>1,236,917</b>	<b>4,065,570</b>	<b>70.36%</b>
<b>REVENUES</b>	<b>2,462,514</b>	<b>2,154,019</b>	<b>217,553</b>	<b>589,078</b>	<b>416,589</b>	<b>1,223,219</b>	<b>56.79%</b>
<b>0001 - General Fund</b>	<b>2,935,714</b>	<b>3,624,121</b>	<b>700,742</b>	<b>743,413</b>	<b>236,163</b>	<b>1,680,318</b>	<b>46.36%</b>
<b>Expenses</b>	<b>2,887,266</b>	<b>3,078,616</b>	<b>720,399</b>	<b>758,839</b>	<b>652,751</b>	<b>2,131,989</b>	<b>69.25%</b>
<b>Transfer to EMS (Expense)</b>	<b>645,550</b>	<b>843,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue</b>	<b>597,103</b>	<b>298,250</b>	<b>19,656</b>	<b>15,426</b>	<b>416,589</b>	<b>451,671</b>	<b>151.44%</b>
<b>201 - FIRE ADMINISTRATION</b>	<b>(485,462)</b>	<b>(130,201)</b>	<b>6,845</b>	<b>25,284</b>	<b>(373,372)</b>	<b>(341,243)</b>	<b>262.09%</b>
<b>EXPENSES</b>	<b>111,641</b>	<b>168,049</b>	<b>26,502</b>	<b>40,710</b>	<b>43,216</b>	<b>110,428</b>	<b>65.71%</b>
<b>Salaries and Wages</b>	<b>74,895</b>	<b>112,668</b>	<b>22,017</b>	<b>33,877</b>	<b>34,415</b>	<b>90,309</b>	<b>80.16%</b>
<b>Benefits</b>	<b>11,929</b>	<b>24,681</b>	<b>3,385</b>	<b>4,876</b>	<b>4,909</b>	<b>13,170</b>	<b>53.36%</b>
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%
<b>Other Expenses</b>	<b>24,817</b>	<b>30,700</b>	<b>1,100</b>	<b>1,957</b>	<b>3,892</b>	<b>6,949</b>	<b>22.63%</b>
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%



	<b>FY2021 Actual</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>Quarter 2 Actual</b>	<b>Quarter 3 Actual</b>	<b>Total 2022 Actuals</b>	<b>% of Budget</b>
<b>REVENUES</b>	<b>597,103</b>	<b>298,250</b>	<b>19,656</b>	<b>15,426</b>	<b>416,589</b>	<b>451,671</b>	<b>151.44%</b>
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%
<b>202 - FIRE/SUPPRESSION</b>	<b>2,775,625</b>	<b>2,910,567</b>	<b>693,897</b>	<b>718,129</b>	<b>609,535</b>	<b>2,021,560</b>	<b>69.46%</b>
<b>EXPENSES</b>	<b>2,775,625</b>	<b>2,910,567</b>	<b>693,897</b>	<b>718,129</b>	<b>609,535</b>	<b>2,021,560</b>	<b>69.46%</b>
<b>Salaries and Wages</b>	<b>2,060,293</b>	<b>2,103,308</b>	<b>542,573</b>	<b>540,161</b>	<b>445,503</b>	<b>1,528,238</b>	<b>72.66%</b>
<b>Benefits</b>	<b>517,032</b>	<b>563,629</b>	<b>105,772</b>	<b>129,600</b>	<b>123,015</b>	<b>358,388</b>	<b>63.59%</b>
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%
<b>Other Expenses</b>	<b>198,301</b>	<b>243,630</b>	<b>45,551</b>	<b>48,367</b>	<b>41,016</b>	<b>134,935</b>	<b>55.39%</b>
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	
<b>203 - FIRE/EMS</b>	<b>645,550</b>	<b>843,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENSES</b>	<b>645,550</b>	<b>843,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Other Expenses</b>	<b>645,550</b>	<b>843,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Transfer to EMS	645,550	843,755				0	0.00%
<b>1002 - EMS Fund - Deficit (Surplus)</b>	<b>0</b>	<b>0</b>	<b>463,359</b>	<b>114,508</b>	<b>584,166</b>	<b>1,162,033</b>	
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%
<b>201 - FIRE ADMINISTRATION</b>	<b>(1,643,339)</b>	<b>(1,628,071)</b>	<b>(196,369)</b>	<b>(562,859)</b>	<b>1,579</b>	<b>(757,648)</b>	<b>46.54%</b>
<b>EXPENSES</b>	<b>19,567</b>	<b>15,500</b>	<b>1,528</b>	<b>10,793</b>	<b>1,579</b>	<b>13,900</b>	<b>89.68%</b>
<b>Other Expenses</b>	<b>19,567</b>	<b>15,500</b>	<b>1,528</b>	<b>10,793</b>	<b>1,579</b>	<b>13,900</b>	<b>89.68%</b>
Administrative and Office Expenses	19,567	15,500	1,528	10,793	1,579	13,900	89.68%
<b>REVENUES</b>	<b>1,662,906</b>	<b>1,643,571</b>	<b>197,896</b>	<b>573,652</b>	<b>0</b>	<b>771,548</b>	<b>46.94%</b>
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
<b>203 - FIRE/EMS</b>	<b>1,643,339</b>	<b>1,628,071</b>	<b>659,728</b>	<b>677,367</b>	<b>582,586</b>	<b>1,919,681</b>	<b>117.91%</b>
<b>EXPENSES</b>	<b>2,491,395</b>	<b>2,684,024</b>	<b>659,728</b>	<b>677,367</b>	<b>582,586</b>	<b>1,919,681</b>	<b>71.52%</b>
Salaries and Wages	1,799,088	1,860,760	508,881	491,384	408,258	1,408,522	75.70%
<b>Benefits</b>	<b>476,713</b>	<b>532,254</b>	<b>102,652</b>	<b>125,996</b>	<b>118,589</b>	<b>347,237</b>	<b>65.24%</b>
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%
<b>Other Expenses</b>	<b>215,594</b>	<b>291,010</b>	<b>48,195</b>	<b>59,987</b>	<b>55,740</b>	<b>163,923</b>	<b>56.33%</b>
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%
<b>REVENUES</b>	<b>848,056</b>	<b>1,055,953</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
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%
<b>20 - PUBLIC WORKS</b>	<b>1,155,333</b>	<b>1,669,719</b>	<b>276,529</b>	<b>329,625</b>	<b>322,643</b>	<b>928,797</b>	<b>55.63%</b>
<b>211 - PUBLIC WORKS/ADMINISTRATION</b>	<b>403,267</b>	<b>484,573</b>	<b>101,067</b>	<b>145,743</b>	<b>83,104</b>	<b>329,915</b>	<b>68.08%</b>
<b>EXPENSES</b>	<b>411,981</b>	<b>489,573</b>	<b>103,526</b>	<b>147,806</b>	<b>83,322</b>	<b>334,653</b>	<b>68.36%</b>
Salaries and Wages	87,929	70,030	17,732	26,916	19,491	64,139	91.59%
<b>Benefits</b>	<b>24,598</b>	<b>18,243</b>	<b>7,570</b>	<b>6,606</b>	<b>5,707</b>	<b>19,884</b>	<b>109.00%</b>
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%
<b>Other Expenses</b>	<b>299,454</b>	<b>401,300</b>	<b>78,223</b>	<b>114,283</b>	<b>58,124</b>	<b>250,630</b>	<b>62.45%</b>
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%
<b>REVENUES</b>	<b>8,714</b>	<b>5,000</b>	<b>2,458</b>	<b>2,062</b>	<b>218</b>	<b>4,739</b>	<b>94.77%</b>
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
<b>2121 - PW / MAINT / BLDG &amp; FACILITIES</b>	<b>438,978</b>	<b>667,233</b>	<b>108,337</b>	<b>89,135</b>	<b>146,100</b>	<b>343,572</b>	<b>51.49%</b>
<b>EXPENSES</b>	<b>438,978</b>	<b>667,233</b>	<b>108,337</b>	<b>89,135</b>	<b>146,100</b>	<b>343,572</b>	<b>51.49%</b>
Salaries and Wages	91,975	155,275	22,699	29,048	24,118	75,864	48.86%
<b>Benefits</b>	<b>31,145</b>	<b>48,293</b>	<b>7,371</b>	<b>8,684</b>	<b>10,209</b>	<b>26,265</b>	<b>54.39%</b>
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%
<b>Other Expenses</b>	<b>315,858</b>	<b>463,665</b>	<b>78,267</b>	<b>51,403</b>	<b>111,773</b>	<b>241,443</b>	<b>52.07%</b>
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%
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Other Revenue	0	0	0	0	0	0	
<b>2122 - PW / MAINT / PARKS</b>	<b>171,121</b>	<b>323,637</b>	<b>42,149</b>	<b>48,601</b>	<b>51,105</b>	<b>141,855</b>	<b>43.83%</b>
<b>EXPENSES</b>	<b>401,929</b>	<b>709,769</b>	<b>92,437</b>	<b>106,587</b>	<b>112,078</b>	<b>311,102</b>	<b>43.83%</b>
Salaries and Wages	105,164	141,055	25,794	31,540	27,189	84,523	59.92%
<b>Benefits</b>	<b>36,451</b>	<b>48,714</b>	<b>8,782</b>	<b>9,969</b>	<b>10,489</b>	<b>29,239</b>	<b>60.02%</b>
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%
<b>Other Expenses</b>	<b>260,314</b>	<b>520,000</b>	<b>57,862</b>	<b>65,079</b>	<b>74,400</b>	<b>197,340</b>	<b>37.95%</b>
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%
<b>REVENUES</b>	<b>230,808</b>	<b>386,132</b>	<b>50,288</b>	<b>57,986</b>	<b>60,973</b>	<b>169,247</b>	<b>43.83%</b>
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
<b>2124 - PW / MAINT / PUBLIC RIGHT OF WAY</b>	<b>141,969</b>	<b>194,276</b>	<b>24,975</b>	<b>46,146</b>	<b>42,334</b>	<b>113,455</b>	<b>58.40%</b>
<b>EXPENSES</b>	<b>562,257</b>	<b>734,491</b>	<b>94,423</b>	<b>174,463</b>	<b>160,049</b>	<b>428,935</b>	<b>58.40%</b>
<b>Salaries and Wages</b>	<b>162,351</b>	<b>216,185</b>	<b>30,432</b>	<b>62,131</b>	<b>56,817</b>	<b>149,379</b>	<b>69.10%</b>
<b>Benefits</b>	<b>49,818</b>	<b>69,556</b>	<b>8,669</b>	<b>16,528</b>	<b>17,005</b>	<b>42,202</b>	<b>60.67%</b>
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%
<b>Other Expenses</b>	<b>350,088</b>	<b>448,750</b>	<b>55,322</b>	<b>95,804</b>	<b>86,227</b>	<b>237,353</b>	<b>52.89%</b>
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%
<b>REVENUES</b>	<b>420,288</b>	<b>540,215</b>	<b>69,448</b>	<b>128,317</b>	<b>117,715</b>	<b>315,480</b>	<b>58.40%</b>
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%
<b>2125 - PW / MAINT / STREET TREES</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>57.51%</b>
<b>EXPENSES</b>	<b>241,712</b>	<b>288,239</b>	<b>47,500</b>	<b>53,417</b>	<b>64,863</b>	<b>165,780</b>	<b>57.51%</b>
<b>Salaries and Wages</b>	<b>93,942</b>	<b>100,098</b>	<b>20,690</b>	<b>21,748</b>	<b>22,000</b>	<b>64,438</b>	<b>64.37%</b>
<b>Benefits</b>	<b>28,423</b>	<b>38,140</b>	<b>7,440</b>	<b>7,175</b>	<b>8,745</b>	<b>23,360</b>	<b>61.25%</b>
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%
<b>Other Expenses</b>	<b>119,348</b>	<b>150,000</b>	<b>19,370</b>	<b>24,494</b>	<b>34,118</b>	<b>77,982</b>	<b>51.99%</b>
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%
<b>REVENUES</b>	<b>241,712</b>	<b>288,239</b>	<b>47,500</b>	<b>53,417</b>	<b>64,863</b>	<b>165,780</b>	<b>57.51%</b>
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
<b>2127 - PW / MAINT / CREEKS &amp; OS</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENSES</b>	<b>56,799</b>	<b>160,000</b>	<b>25,645</b>	<b>22,896</b>	<b>17,894</b>	<b>66,436</b>	<b>41.52%</b>
<b>Other Expenses</b>	<b>56,799</b>	<b>160,000</b>	<b>25,645</b>	<b>22,896</b>	<b>17,894</b>	<b>66,436</b>	<b>41.52%</b>
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%
<b>REVENUES</b>	<b>56,800</b>	<b>160,000</b>	<b>25,645</b>	<b>22,896</b>	<b>17,894</b>	<b>66,436</b>	<b>41.52%</b>
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%
<b>22 - RECREATION</b>	<b>1,303,783</b>	<b>1,485,053</b>	<b>133,157</b>	<b>379,136</b>	<b>524,785</b>	<b>956,774</b>	<b>64.43%</b>
<b>221 - REC &amp; COMMUNITY SVCS ADMIN DIV</b>	<b>376,298</b>	<b>331,713</b>	<b>57,804</b>	<b>81,645</b>	<b>162,208</b>	<b>221,354</b>	<b>66.73%</b>
<b>EXPENSES</b>	<b>392,498</b>	<b>349,393</b>	<b>61,854</b>	<b>81,645</b>	<b>166,258</b>	<b>229,454</b>	<b>65.67%</b>
<b>Salaries and Wages</b>	<b>252,894</b>	<b>187,895</b>	<b>35,474</b>	<b>47,959</b>	<b>44,030</b>	<b>127,463</b>	<b>67.84%</b>
<b>Benefits</b>	<b>81,982</b>	<b>55,538</b>	<b>14,327</b>	<b>13,902</b>	<b>16,266</b>	<b>44,496</b>	<b>80.12%</b>
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%
<b>Other Expenses</b>	<b>57,623</b>	<b>105,960</b>	<b>12,053</b>	<b>19,784</b>	<b>105,962</b>	<b>57,496</b>	<b>54.26%</b>
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%
<b>REVENUES</b>	<b>16,200</b>	<b>17,680</b>	<b>4,050</b>	<b>0</b>	<b>4,050</b>	<b>8,100</b>	<b>45.81%</b>
Current Service Charges	0	0	0	0	0	0	
Other Revenue	16,200	17,680	4,050	0	4,050	8,100	45.81%
<b>222 - REC/RECREATION DIV</b>	<b>342,845</b>	<b>275,767</b>	<b>3,489</b>	<b>101,181</b>	<b>129,849</b>	<b>234,520</b>	<b>85.04%</b>
<b>EXPENSES</b>	<b>568,115</b>	<b>479,067</b>	<b>131,522</b>	<b>193,696</b>	<b>159,099</b>	<b>484,317</b>	<b>101.10%</b>
<b>Salaries and Wages</b>	<b>334,381</b>	<b>250,590</b>	<b>64,867</b>	<b>138,925</b>	<b>93,116</b>	<b>296,909</b>	<b>118.48%</b>
<b>Benefits</b>	<b>150,542</b>	<b>111,677</b>	<b>19,768</b>	<b>39,149</b>	<b>35,420</b>	<b>94,336</b>	<b>84.47%</b>
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%

	<b>FY2021 Actual</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>Quarter 2 Actual</b>	<b>Quarter 3 Actual</b>	<b>Total 2022 Actuals</b>	<b>% of Budget</b>
<b>Other Expenses</b>	<b>83,192</b>	<b>116,800</b>	<b>46,887</b>	<b>15,622</b>	<b>30,564</b>	<b>93,072</b>	<b>79.68%</b>
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%
<b>REVENUES</b>	<b>225,270</b>	<b>203,300</b>	<b>128,032</b>	<b>92,514</b>	<b>29,250</b>	<b>249,797</b>	<b>122.87%</b>
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%
<b>223 - NEIGHBORHOOD SERVICES</b>	<b>475,498</b>	<b>500,123</b>	<b>58,434</b>	<b>146,437</b>	<b>89,483</b>	<b>294,353</b>	<b>58.86%</b>
<b>EXPENSES</b>	<b>575,453</b>	<b>530,123</b>	<b>59,079</b>	<b>146,752</b>	<b>118,605</b>	<b>324,435</b>	<b>61.20%</b>
<b>Salaries and Wages</b>	<b>181,476</b>	<b>190,970</b>	<b>46,564</b>	<b>45,183</b>	<b>41,172</b>	<b>132,918</b>	<b>69.60%</b>
<b>Benefits</b>	<b>55,308</b>	<b>28,153</b>	<b>12,409</b>	<b>14,361</b>	<b>15,050</b>	<b>41,819</b>	<b>148.54%</b>
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%
<b>Other Expenses</b>	<b>338,670</b>	<b>311,000</b>	<b>106</b>	<b>87,208</b>	<b>62,383</b>	<b>149,697</b>	<b>48.13%</b>
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	
<b>REVENUES</b>	<b>99,955</b>	<b>30,000</b>	<b>645</b>	<b>315</b>	<b>29,122</b>	<b>30,082</b>	<b>100.27%</b>
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%
<b>2242 - REC / YOUTH SERVICES</b>	<b>30,606</b>	<b>55,258</b>	<b>6,708</b>	<b>(7,570)</b>	<b>75,101</b>	<b>74,239</b>	<b>134.35%</b>
<b>EXPENSES</b>	<b>146,648</b>	<b>275,258</b>	<b>49,349</b>	<b>57,040</b>	<b>75,566</b>	<b>181,955</b>	<b>66.10%</b>
<b>Salaries and Wages</b>	<b>70,698</b>	<b>181,715</b>	<b>32,969</b>	<b>37,720</b>	<b>54,187</b>	<b>124,876</b>	<b>68.72%</b>
<b>Benefits</b>	<b>29,289</b>	<b>43,143</b>	<b>6,235</b>	<b>7,597</b>	<b>9,326</b>	<b>23,158</b>	<b>53.68%</b>
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%

	<b>FY2021 Actual</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>Quarter 2 Actual</b>	<b>Quarter 3 Actual</b>	<b>Total 2022 Actuals</b>	<b>% of Budget</b>
<b>Other Expenses</b>	<b>46,661</b>	<b>50,400</b>	<b>10,145</b>	<b>11,723</b>	<b>12,053</b>	<b>33,921</b>	<b>67.30%</b>
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%
<b>REVENUES</b>	<b>116,043</b>	<b>220,000</b>	<b>42,641</b>	<b>64,610</b>	<b>465</b>	<b>107,716</b>	<b>48.96%</b>
Current Service Charges	116,043	220,000	42,641	64,610	465	107,716	48.96%
<b>2244 - REC / SENIOR SERVICES</b>	<b>52,335</b>	<b>288,279</b>	<b>4,375</b>	<b>52,571</b>	<b>68,144</b>	<b>125,091</b>	<b>43.39%</b>
<b>EXPENSES</b>	<b>181,028</b>	<b>372,279</b>	<b>44,217</b>	<b>60,599</b>	<b>68,144</b>	<b>172,961</b>	<b>46.46%</b>
<b>Salaries and Wages</b>	<b>59,340</b>	<b>223,900</b>	<b>19,228</b>	<b>33,717</b>	<b>30,120</b>	<b>83,066</b>	<b>37.10%</b>
<b>Benefits</b>	<b>21,465</b>	<b>52,529</b>	<b>5,148</b>	<b>7,854</b>	<b>7,552</b>	<b>20,554</b>	<b>39.13%</b>
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%
<b>Other Expenses</b>	<b>100,223</b>	<b>95,850</b>	<b>19,841</b>	<b>19,028</b>	<b>30,471</b>	<b>69,341</b>	<b>72.34%</b>
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%
<b>REVENUES</b>	<b>128,693</b>	<b>84,000</b>	<b>39,842</b>	<b>8,028</b>	<b>0</b>	<b>47,870</b>	<b>56.99%</b>
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%
<b>225 - REC / ARTS DIV</b>	<b>26,201</b>	<b>33,913</b>	<b>2,346</b>	<b>4,871</b>	<b>0</b>	<b>7,217</b>	<b>21.28%</b>
<b>EXPENSES</b>	<b>26,345</b>	<b>34,413</b>	<b>2,346</b>	<b>4,871</b>	<b>0</b>	<b>7,217</b>	<b>20.97%</b>
<b>Salaries and Wages</b>	<b>19,128</b>	<b>25,280</b>	<b>1,659</b>	<b>3,996</b>	<b>0</b>	<b>5,655</b>	<b>22.37%</b>
<b>Benefits</b>	<b>7,216</b>	<b>8,633</b>	<b>687</b>	<b>830</b>	<b>0</b>	<b>1,517</b>	<b>17.57%</b>
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
<b>Other Expenses</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>45</b>	<b>0</b>	<b>45</b>	<b>9.03%</b>
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	
<b>REVENUES</b>	<b>144</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Current Service Charges	144	500	0	0	0	0	0.00%
<b>23 - COMMUNITY DEVELOPMENT</b>	<b>537,331</b>	<b>883,560</b>	<b>93,267</b>	<b>261,038</b>	<b>187,223</b>	<b>541,528</b>	<b>61.29%</b>
<b>231 - COMMUNITY DEV/ ADMINISTRATION</b>	<b>(508,261)</b>	<b>(405,801)</b>	<b>(164,688)</b>	<b>(137,380)</b>	<b>(111,212)</b>	<b>(413,281)</b>	<b>101.84%</b>
<b>EXPENSES</b>	<b>282,745</b>	<b>190,499</b>	<b>61,193</b>	<b>72,112</b>	<b>45,003</b>	<b>178,308</b>	<b>93.60%</b>
<b>Salaries and Wages</b>	<b>207,954</b>	<b>128,735</b>	<b>44,096</b>	<b>53,439</b>	<b>33,276</b>	<b>130,811</b>	<b>101.61%</b>
<b>Benefits</b>	<b>42,006</b>	<b>32,014</b>	<b>9,594</b>	<b>9,301</b>	<b>8,405</b>	<b>27,300</b>	<b>85.28%</b>
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%
<b>Other Expenses</b>	<b>32,785</b>	<b>29,750</b>	<b>7,503</b>	<b>9,372</b>	<b>3,321</b>	<b>20,197</b>	<b>67.89%</b>
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%
<b>REVENUES</b>	<b>791,006</b>	<b>596,300</b>	<b>225,882</b>	<b>209,492</b>	<b>156,215</b>	<b>591,589</b>	<b>99.21%</b>
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%
<b>232 - COMMUNITY DEV/ BUILDING DIV</b>	<b>477,031</b>	<b>435,349</b>	<b>136,242</b>	<b>126,392</b>	<b>113,761</b>	<b>376,395</b>	<b>86.46%</b>
<b>EXPENSES</b>	<b>487,031</b>	<b>435,349</b>	<b>136,242</b>	<b>126,392</b>	<b>113,761</b>	<b>376,395</b>	<b>86.46%</b>
<b>Salaries and Wages</b>	<b>234,980</b>	<b>210,415</b>	<b>58,227</b>	<b>73,988</b>	<b>54,601</b>	<b>186,816</b>	<b>88.78%</b>
<b>Benefits</b>	<b>103,218</b>	<b>97,584</b>	<b>22,517</b>	<b>27,678</b>	<b>25,844</b>	<b>76,039</b>	<b>77.92%</b>
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%



	<b>FY2021 Actual</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>Quarter 2 Actual</b>	<b>Quarter 3 Actual</b>	<b>Total 2022 Actuals</b>	<b>% of Budget</b>
<b>Other Expenses</b>	<b>148,833</b>	<b>127,350</b>	<b>55,498</b>	<b>24,726</b>	<b>33,316</b>	<b>113,540</b>	<b>89.16%</b>
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%
<b>REVENUES</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Transfers In	0	0	0	0	0	0	
Other Revenue	10,000	0	0	0	0	0	
<b>233 - COMMUNITY DEV/ PLANNING DIV</b>	<b>324,500</b>	<b>260,554</b>	<b>99,548</b>	<b>186,683</b>	<b>119,650</b>	<b>405,881</b>	<b>155.78%</b>
<b>EXPENSES</b>	<b>324,500</b>	<b>260,554</b>	<b>99,548</b>	<b>186,683</b>	<b>119,650</b>	<b>405,881</b>	<b>155.78%</b>
<b>Salaries and Wages</b>	<b>201,213</b>	<b>123,905</b>	<b>73,432</b>	<b>101,718</b>	<b>67,669</b>	<b>242,819</b>	<b>195.97%</b>
<b>Benefits</b>	<b>54,288</b>	<b>41,899</b>	<b>16,364</b>	<b>19,934</b>	<b>17,422</b>	<b>53,720</b>	<b>128.21%</b>
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%
<b>Other Expenses</b>	<b>69,000</b>	<b>94,750</b>	<b>9,753</b>	<b>65,031</b>	<b>34,559</b>	<b>109,343</b>	<b>115.40%</b>
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	
<b>REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Other Revenue	0	0	0	0	0	0	
<b>234 - COMMUNITY DEV/ TRANSPORTATION</b>	<b>203,091</b>	<b>368,022</b>	<b>14,301</b>	<b>38,137</b>	<b>20,342</b>	<b>72,779</b>	<b>19.78%</b>
<b>EXPENSES</b>	<b>203,091</b>	<b>368,022</b>	<b>14,301</b>	<b>38,137</b>	<b>20,342</b>	<b>72,779</b>	<b>19.78%</b>
<b>Salaries and Wages</b>	<b>142,286</b>	<b>158,155</b>	<b>11,104</b>	<b>17,125</b>	<b>12,659</b>	<b>40,888</b>	<b>25.85%</b>
<b>Benefits</b>	<b>28,454</b>	<b>32,067</b>	<b>2,873</b>	<b>2,857</b>	<b>3,229</b>	<b>8,959</b>	<b>27.94%</b>
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%
<b>Other Expenses</b>	<b>32,351</b>	<b>177,800</b>	<b>324</b>	<b>18,154</b>	<b>4,454</b>	<b>22,932</b>	<b>12.90%</b>
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%

	<b>FY2021 Actual</b>	<b>Approved 2022 Budget</b>	<b>Quarter 1 Actual</b>	<b>Quarter 2 Actual</b>	<b>Quarter 3 Actual</b>	<b>Total 2022 Actuals</b>	<b>% of Budget</b>
<b>236 - COM DV/ENVIRONMENTAL RESOURCES</b>	<b>40,970</b>	<b>225,437</b>	<b>7,865</b>	<b>47,206</b>	<b>44,682</b>	<b>99,753</b>	<b>44.25%</b>
<b>EXPENSES</b>	<b>94,970</b>	<b>309,437</b>	<b>7,865</b>	<b>101,206</b>	<b>44,682</b>	<b>153,753</b>	<b>49.69%</b>
<b>Salaries and Wages</b>	<b>73,725</b>	<b>102,735</b>	<b>6,072</b>	<b>13,893</b>	<b>12,486</b>	<b>32,451</b>	<b>31.59%</b>
<b>Benefits</b>	<b>18,675</b>	<b>30,702</b>	<b>1,773</b>	<b>3,250</b>	<b>2,508</b>	<b>7,531</b>	<b>24.53%</b>
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%
<b>Other Expenses</b>	<b>2,570</b>	<b>176,000</b>	<b>20</b>	<b>84,063</b>	<b>29,688</b>	<b>113,771</b>	<b>64.64%</b>
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%
<b>REVENUES</b>	<b>54,000</b>	<b>84,000</b>	<b>0</b>	<b>54,000</b>	<b>0</b>	<b>54,000</b>	<b>64.29%</b>
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
<b>Combined City Accounts</b>			
<b>Mechanics' Bank</b>			
Main Account	6,320,966	6,068,434	14,824,735
Employee Flex Spending Account	50,658		16,461
<b>Total Mechanics' Bank</b>	<b>6,371,625</b>	<b>6,068,434</b>	<b>14,841,196</b>
<b>Local Agency Investment Fund (LAIF)</b>			
Main Account	23,813,108	25,595,007	24,678,361
1999 Limited Obligation Bond	2,299,267	2,257,668	2,264,660
<b>Total LAIF</b>	<b>26,654,536</b>	<b>27,852,675</b>	<b>26,943,020</b>
<b>CalTRUST</b>			
CalTRUST Short Term Fund	2,477,940	2,513,396	2,500,790
<b>Total CalTRUST</b>	<b>2,477,940</b>	<b>2,513,396</b>	<b>2,500,790</b>
<b>BNY Mellon</b>			
1999 LLD Bond Reserve Account	30,378	30,395	30,400
Storm Drain Note Reserve Account	363,639	364,239	0
<b>Total BNY Mellon</b>	<b>394,017</b>	<b>394,634</b>	<b>30,400</b>
<b>Total Cash and Investments</b>	<b>35,898,117</b>	<b>36,829,139</b>	<b>44,315,406</b>

#### Closed Police and Fire Pension Plan Accounts

<b>Mechanics' Bank</b>			
Pension Account	22,112	231,383	212,991
<b>Total Mechanics' Bank</b>	<b>22,112</b>	<b>231,383</b>	<b>212,991</b>
<b>Local Agency Investment Fund (LAIF)</b>			
Pension Account	16,994	331,030	31,876
<b>Total LAIF</b>	<b>16,994</b>	<b>331,030</b>	<b>31,876</b>
<b>Charles Schwab</b>			
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
<b>Total Charles Schwab</b>	<b>3,513,261</b>	<b>3,304,220</b>	<b>3,502,904</b>
<b>Total Cash and Investments</b>	<b>3,552,367</b>	<b>3,866,633</b>	<b>3,747,771</b>

1 **RESOLUTION NO. 2022-47**

2 **A RESOLUTION OF THE ALBANY CITY COUNCIL AMENDING**  
3 **THE GENERAL FUND RESERVE POLICY**

4  
5 **WHEREAS**, the City of Albany recognized that we occupy the land originally protected  
6 by the Confederated Villages of Lisjan; and

7  
8 **WHEREAS**, the City Council acknowledges the genocide that took place on these lands  
9 and must make strides to repay the moral debt that is owed to this indigenous people,  
10 specifically the Ohlone Tribe; and

11  
12 **WHEREAS**, the City is committed to achieving long-term financial stability; and

13 **WHEREAS**, financial contributions to the Sogorea Te' Land Trust would support the  
14 many programs and initiatives meant to encourage repatriation of land and cultural  
15 revitalization in Ohlone territory, including in Albany.

16  
17 **NOW, THEREFORE, BE IT RESOLVED**, that the Albany City Council does hereby  
18 amend the attached Exhibit A titled General Fund Reserve Policy to provide for consideration  
19 of a contribution to the Sogorea Te' Land Trust on an annual basis; and

20 **BE IT FURTHER RESOLVED**, that the Albany City Council does hereby appropriate  
21 \$28,250 of general fund balance as a contribution to the Sogorea Te' Land Trust for fiscal year  
22 2021-22.

23  
24  
25 \_\_\_\_\_  
PRESTON JORDAN, MAYOR

26  
27 **Attachment:**  
28 Exhibit A – General Fund Reserve Policy  
29

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