



CITY OF COSTA MESA

REGULAR CITY COUNCIL AND SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY, AND HOUSING AUTHORITY*

Agenda

Tuesday, May 9, 2023

5:00 PM

**City Council Chambers
77 Fair Drive**

Study Session

**Council Member Marr will be attending the meeting via Zoom Webinar from:
Hyatt Place Boulder
2280 Junction PI
Boulder, CO 80301**

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Or sign into Zoom.com and “Join a Meeting”

Enter Webinar ID: 983 7639 0419/ Password: 905283

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- During the Public Comment Period, use the “raise hand” feature located in the participants’ window and wait for city staff to announce your name and unmute your line when it is your turn to speak. Comments are limited to 2 minutes, or as otherwise directed.

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During the Public Comment Period, press *9 to add yourself to the queue and wait for city staff to announce your name/phone number and press *6 to unmute your line when it is your turn to speak. Comments are limited to 2 minutes, or as otherwise directed.

Additionally, members of the public who wish to make a written comment on a specific agenda item, may submit a written comment via email to the City Clerk at cityclerk@costamesaca.gov. Comments received by 12:00 p.m. on the date of the meeting will be provided to the City Council, made available to the public, and will be part of the meeting record.

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STUDY SESSION MEETING OF THE CITY COUNCIL

MAY 9, 2023 – 5:00 P.M.

JOHN STEPHENS
Mayor

JEFFREY HARLAN
Mayor Pro Tem - District 6

ANDREA MARR
Council Member - District 3

MANUEL CHAVEZ
Council Member - District 4

LOREN GAMEROS
Council Member - District 2

ARLIS REYNOLDS
Council Member - District 5

DON HARPER
Council Member - District 1

KIMBERLY HALL BARLOW
City Attorney

LORI ANN FARRELL HARRISON
City Manager

CALL TO ORDER

ROLL CALL

PUBLIC COMMENTS – Comments are limited to 2 minutes, or as otherwise directed.

STUDY SESSION ITEM:

1. **FISCAL YEAR 2023-24 PROPOSED BUDGET STUDY SESSION** **23-1205**

RECOMMENDATION:

Conduct a Study Session regarding the Fiscal Year 2023-24 Proposed All Funds Budget of \$232.8 million, with a General Fund component of \$180.3 million, and provide initial feedback and direction to staff in advance of final adoption of the budget by June 30, 2023.

Attachments: [1. Four-Year Personnel Summary by Department](#)
[2. All Funds Revenues and Sources of Funds](#)
[3. General Fund Revenues and Sources of Funds](#)
[4. Summary of Appropriations by Account - All Funds \(Excludes CIP\)](#)
[5. Summary of Appropriations by Account - General Fund \(Excludes CIP\)](#)
[6. Summary of Appropriations by Department/by Category - All Funds \(Excludes CIP\)](#)
[7. Summary of Appropriations by Department/by Category - General Fund \(Excludes CIP\)](#)
[8. Link to Proposed Budget](#)

ADJOURNMENT



CITY OF COSTA MESA

Agenda Report

77 Fair Drive
Costa Mesa, CA 92626

File #: 23-1205

Meeting Date: 5/9/2023

TITLE:

FISCAL YEAR 2023-24 PROPOSED BUDGET STUDY SESSION

DEPARTMENT: CITY MANAGER'S OFFICE, FINANCE DEPARTMENT

PRESENTED BY: LORI ANN FARRELL HARRISON, CITY MANAGER
CAROL MOLINA, FINANCE DIRECTOR

FOR FURTHER INFORMATION CONTACT: CAROL MOLINA, FINANCE DIRECTOR,
(714) 754-5243

RECOMMENDATION:

Conduct a Study Session regarding the Fiscal Year 2023-24 Proposed All Funds Budget of \$232.8 million, with a General Fund component of \$180.3 million, and provide initial feedback and direction to staff in advance of final adoption of the budget by June 30, 2023.

BACKGROUND:

The Fiscal Year 2023-24 Proposed Budget includes collaboration efforts throughout all sectors, including public safety, parks, facilities, streets and housing for the City of Costa Mesa residents, businesses and visitors. Recommended budget adjustments contained in the Proposed Budget were prudently selected based on operational needs, the provision of essential core services to our community and to more effectively implement the City Council's stated Goals and Priorities.

Guiding Principles

The guiding principles that inspired the recommendations for the FY 2023-24 Proposed Budget were created when the City Council conducted a Strategic Planning workshop identifying key priorities, as well as a new Mission Statement for Costa Mesa, as follows:

"The City of Costa Mesa serves our residents, businesses, and visitors by promoting a safe, inclusive, and vibrant community."

In addition, the City Council has developed five Three-Year Strategic Plan Goals:

- Strengthen the Public's Safety and Improve the Quality of Life;
- Achieve Long-Term Fiscal Sustainability;
- Recruit and Retain High Quality Staff;
- Diversify, Stabilize, and Increase Housing to Reflect Community Needs; and
- Advance Environmental Sustainability and Climate Resiliency.

The recommendations contained in the FY 2023-24 Proposed Budget are rooted in the Strategic Plan Goals created by the City Council for a safe, inclusive, and vibrant City.

ANALYSIS:

The theme for the FY 2023-24 Proposed Budget, **“The Art of Collaboration,”** reflects the City Council’s successful efforts in securing historic levels of funding for a variety of City programs and services that are in need of additional funding, including State and County funding for permanent supportive housing units for seniors and veterans in need through the State’s Project Homekey Program, and over \$14 million from the State and the County for eight City parks and open space locations including Lions Park (Café structure), the Costa Mesa Skate Park, Fairview Park for bluff and mesa restoration, Shalimar Park, Ketchum Libolt Park, the Jack Hammett Sports Complex and TeWinkle Park, specifically.

This historic collaboration at all levels of government, and the resultant amount of increased funding from higher levels of government, allows us to achieve important community-centered goals and underfunded pressing needs. With support from State Senator Dave Min, Assemblywoman Cottie Petrie-Norris, and County Supervisor Katrina Foley, the City was able to secure landmark State and County funding to address various quality of life, as well as neighborhood improvements.

Funding requests contained in the FY 2023-24 Proposed Budget help to further stabilize or enhance critical City operations in order to better serve the public, and/or provide City employees with the technology, equipment and overall tools to perform their public service effectively. The Proposed Budget also helps to ensure both short- and long-term fiscal sustainability while committing additional resources to achieve Council’s goals.

Overview of FY 2023-24 Proposed All Funds Budget

The FY 2023-24 Proposed All Funds Budget totals \$232.8 million. This reflects an increase of \$26.6 million, or 13 percent, from the FY 2022-23 Adopted All Funds Budget of \$206.2 million.

Table 1

Appropriations All Funds	FY 2023-24 PROPOSED BUDGET - ALL FUNDS			
	Proposed FY 2023-24	Adopted FY 2022-23	Increase/(Decrease)	
			Amount	Percent
Operating Budget	\$187,491,589	\$170,215,673	\$17,275,916	10%
Transfers Out	14,198,326	10,627,990	3,570,336	34%
Capital Budget	31,081,719	25,312,023	5,769,696	23%
Total	\$232,771,634	\$206,155,686	\$26,615,948	13%

The All-Funds Budget for the City includes governmental, proprietary, and internal service funds, including grants and other restricted funds designated for specific services and purposes provided by higher levels of government (i.e., Federal, State and County governments and agencies).

Many of the City's special and restricted funds receive ongoing revenue streams, while some are one-time competitive grants and require careful monitoring and record keeping.

In some instances, a Fund can have available fund balances that have accumulated over time and are expended as the need arises and/or to complete specific projects within assigned timeframes. As such, the All-Funds Budget contains many funds that are separate entities with specific accounting and reporting requirements as per government regulations and in some cases, statutes.

The City's General Fund however, is not restricted and can be used to provide a broad array of public services and is comprised of multiple revenue sources including taxes (such as property, sales, and hotel taxes, among others), user fees, fines, facility rentals, and development related fees, to name a few.

The main factors attributed to the year-over-year increase in the FY 2023-24 Proposed All Funds Budget are as follows:

Operating Budget

The proposed increase of \$17.3 million or 10%, for a total of \$187.5 million in the Operating Budget's portion of the FY 2023-24 All Funds Budget is comprised of several items including:

- Annualized funding needed to attract, recruit and retain high quality staff through the recently negotiated labor contracts for all employees Citywide that aligned employee compensation to essentially average (market rate) levels (\$5.1 million for year one);
- A \$2.4 million increase to the annual CalPERS retirement plan payment, as anticipated, (due to three-year lead time provided by CalPERS);
- A \$1 million allocation for future debt service payments for a potential up to \$18.0 million bond issuance to rehabilitate two aged Fire Stations and/or other public safety facilities (namely Fire Stations 2 and 4 (Living Quarters));
- Recruitment and retention incentives for public safety to help retain tenured and experienced staff in our Police and Fire Departments for adequate succession planning (\$786,000);
- A budget allocation of \$500,000 in the Police Department Asset Forfeiture Fund for police camera and jail lock replacements;
- A \$700,000 increase in the City's street sweeping contract, funded through the Gas Tax Fund,
- An increased budget allocation of \$500,000 to more closely align the Fire Department's budget with actual historical overtime costs (a shortfall of approximately \$600,000 would still remain);
- A contractual increase of \$50,000 in the City Attorney's budget;
- An additional \$400,000 in the Police Department Budget to provide sufficient funding for contractual increases such as laboratory testing, warehouse rentals, jail maintenance and license plate readers; as well as professional training and uniforms for the jail staff; and

- An additional \$250,000 allocation to the Workers' Compensation operating budget in the Self-Insurance Fund to stabilize funding for ongoing claims and administration costs.

Transfers Out

Transfers Out from All Funds total \$14.2 million, an increase of \$3.6 million, or 34 percent. Of that total, \$13.1 million are Transfers Out from the General Fund into three funds, the Capital Improvement Fund (\$6.8 million) to support the Capital Assets Needs Ordinance (CAN) requiring that 5.0 percent of General Fund revenues fund Capital Improvements; the 1.5 percent transfer to the Information Technology Replacement Fund (\$3.1 million) for the planned replacement of the City's aging technology and software systems; and the Equipment Replacement Fund (\$3.2 million) to support the replacement of the City's diverse fleet and large machinery, as well as ongoing maintenance costs. The remaining \$1.1 million Transfer Out of the \$14.2 million is from the American Rescue Plan Fund, consisting of a transfer into the General Fund for (\$869,000) as revenue replacement and into the Housing Authority Fund (\$232,000) to support homeless prevention and supportive services.

American Rescue Plan Fund (ARP)

A transfer of \$869,000 from the ARP Fund to the General Fund will be made from the second tranche of \$13.2 million. These monies were received as a result of the City's revenue loss due to the COVID-19 worldwide pandemic. After this proposed transfer, the Fund will have a remaining unallocated balance of \$7.2 million. However, there are numerous City Council priorities that can be financed with the remaining funds, and will be appropriated at the time of Council approval, such as a second Project Homekey Motel Conversion, a 15-bed expansion of the City's Bridge Shelter for unhoused individuals, among other proposals.

Information Technology Replacement Fund

Includes the transfer of \$232,000 from the ARP Fund to the General Fund from the second tranche of \$13.2 million, for a total transfer of \$3.1 million into the ITRF to fund year 4 of the Information Technology Strategic Plan (ITSP). The Proposed Budget includes the funding of a Cyber Security Analyst position. This is a realignment from the ITSP, where a Network Administrator position was identified. Many governmental jurisdictions have recently been hijacked of their data systems, and the addition of a Cyber Security Analyst position to focus on protecting the City's technological systems is crucial. Additionally, staff is requesting a one-year reprieve of transferring prior year's funded positions from the ITSP to the General Fund. As a result, the Program Analyst II and an IT Manager remain in the ITRF proposed budget.

Capital Budget

The All-Funds Capital Budget of \$31.1 million reflects the City's annual Capital Improvement Program (CIP) Budget that contains an increase of \$5.8 million. A comprehensive detail of the Proposed CIP Budget was presented at the April 11, 2023, Study Session and will be contained in further detail in the CIP section of the FY 2023-24 Proposed Budget Book. A few key projects include:

- Fairview Road at Belfast Avenue New Traffic Signal;
- Costa Mesa Country Club Modernization and Grounds Improvements;
- Ketchum-Libolt Park Expansion;

- Lions Park Café;
- Tewinkle Skate Park Expansion, and;
- Fairview Park Restoration and Improvement.

CIP revenues were amended due to a higher projected revenue estimate of \$385,000. Staff recommends to allocate these funds to a Westside Park acquisition fund.

FY 2023-24 Proposed General Fund Budget Overview

The Proposed FY 2023-24 General Fund expenditure budget is a structurally balanced budget and totals \$180.3 million. This reflects an increase of \$16.4 million or 10 percent, from the FY 2022-23 Adopted Budget of \$163.6 million. Table 2 is a summary of the FY 2023-24 General Fund Proposed Revenue and Expenditure Budget.

Table 2

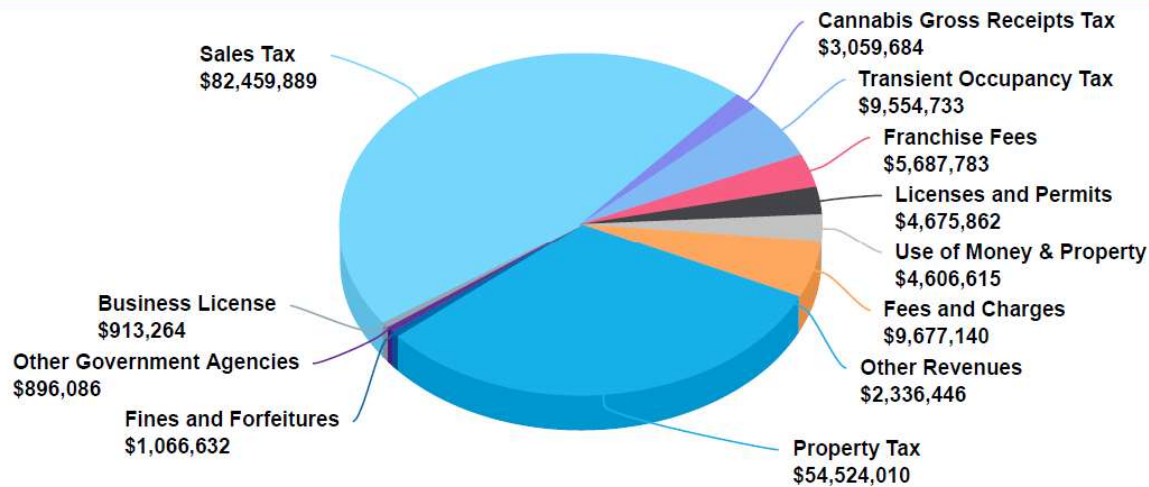
FY 2023-24 GENERAL FUND PROPOSED BUDGET

	Proposed FY 2023-24	Adopted FY 2022-23	Increase/(Decrease)	
			Amount	Percent
Estimated Revenues	\$179,458,144	\$163,627,541	\$15,830,603	10%
Transfers In	868,898	-	868,898	(100%)
Total Resources	\$180,327,042	\$163,627,541 136,637,270	16,699,501	10%
Operating Budget	\$167,229,453	\$152,999,551	\$14,229,902	9%
Transfers Out	13,097,589	10,627,990	2,469,599	23%
Total Appropriations	\$180,327,042	\$163,627,541	\$16,444,563	10%

General Fund Revenue Highlights

Recurring General Fund Revenue is expected to favorably increase in categories such as Sales and Use Tax, Licenses and Permits, Use of Money and Property, and Fees and Charges, consistent with increases experienced to date this fiscal year and in prior fiscal years. General Fund revenues are typically used to cover public safety, parks and community services, development services, and other activities and programs known to residents. Additionally, a transfer from the American Rescue Plan (ARP) Fund provides for additional funding to Capital Improvement and Information Technology Replacement Funds to ensure compliance with the City's Municipal Code for the second tranche of \$13.2 million received. The Proposed Budget for the fiscal year commencing July 1, 2023, is structurally balanced without the use of General Fund reserves.

General Fund Revenue Estimates by Category



Sales and Use Tax: Sales tax is the largest revenue category in Costa Mesa, and is estimated at \$82.5 million, or a 10 percent increase, over the FY 2022-23 Amended Budget; and \$9.8 million over the FY 2022-23 Adopted Budget. Strong job numbers and low unemployment rates allowed consumption spending to remain solid in FY 2022-23.

Property Tax: All combined Property Tax revenues are estimated at \$54.3 million, reflecting a three percent growth over the prior fiscal year. Despite a slight decline in home sales, the competitiveness in the housing market continues to intensify as home are selling faster and the sales to price ratio is improving.

Transient Occupancy Tax (TOT): Hotel tax revenues are projected to surpass pre-pandemic levels, with an estimated \$9.6 million anticipated next year versus the FY 2022-23 Adopted Budget of \$7.4 million. As a result of an increase in leisure travel, revenue is on an upward trend. Due to the shift from consumers spending less on tangible items and more on experiences, spending on travel and leisure is expected to continue its steady rise.

Fees and Charges: Fees and Charges are showing signs of recovery at \$9.7 million, an increase of \$1.3 million or 15 percent increase. Approximately \$600,000 is attributed to an increase in paramedic fee, and \$640,000 are revenues anticipated from plan fees.

Measure Q Retail Cannabis Business Tax: On November 3, 2020, voters approved the “City of Costa Mesa Retail Cannabis Tax and Regulation” Measure, also known as Measure Q, which allows cannabis retail storefront and delivery uses. City Council voted to adopt a seven (7) percent tax on cannabis retail businesses. The FY 2023-24 Proposed Budget includes an estimated \$2.9 million in cannabis taxes, as the City has already approved over 20 retail storefront and non-storefront businesses. Staff anticipates that with these businesses, the projected retail tax revenue will be realized in FY 2023-24. Also, as previously approved by the Council, the Proposed Budget has two restricted special revenue funds that are financed by the cannabis retail tax: the Arts and Culture Master Plan Fund and First Time Homebuyers Fund.

1/2 Percent for the Arts: Of the total seven percent cannabis tax rate, half a percent is dedicated to the Arts and Culture Master Plan in the FY 2023-24 Proposed Budget. The Arts and Culture Master Plan Fund was set up to record the ongoing expenses of the Arts and Culture Master Plan, including the Arts Coordinator position. As the City is still completing its implementation of the Retail Cannabis Program, there is little funding in the Arts and Culture Master Plan Fund at this time to support the items contained in the approved Master Plan for Year 3. In order to fully support the City's arts program and goals, staff recommends a change to the financing strategy to simply fund each year's costs from available Cannabis Retail Tax receipts as needed to fully implement the Plan, versus a ½ percent for the Arts as that amount will be insufficient to fund the Master Plan's implementation even when the \$2.9 million in estimated retail tax revenue comes to fruition.

1/2 Percent for a First Time Homebuyers Program: The FY 2023-24 Proposed Budget also includes funding for the first-time homebuyer program for current City residents as well as graduates of the Newport Mesa Unified School District. The first-time homebuyer program is intended to provide mortgage assistance to qualified lower-income homebuyers to encourage homeownership for those who otherwise cannot qualify or afford to purchase a home in Costa Mesa without assistance. It is anticipated this Fund will be able to support this initiative once cannabis retail tax revenues are received at projected levels in the City's coffers.

While the estimated increase in General Fund revenue is projected at 10 percent next year as compared to the current year's Adopted Budget, please note that the most recent estimates of current year General Fund revenue, as reflected in the FY 2022-23 Amended Budget is \$175 million, reflecting a three percent increase year over year.

FY 2023-24 General Fund Budget Expenditure Highlights

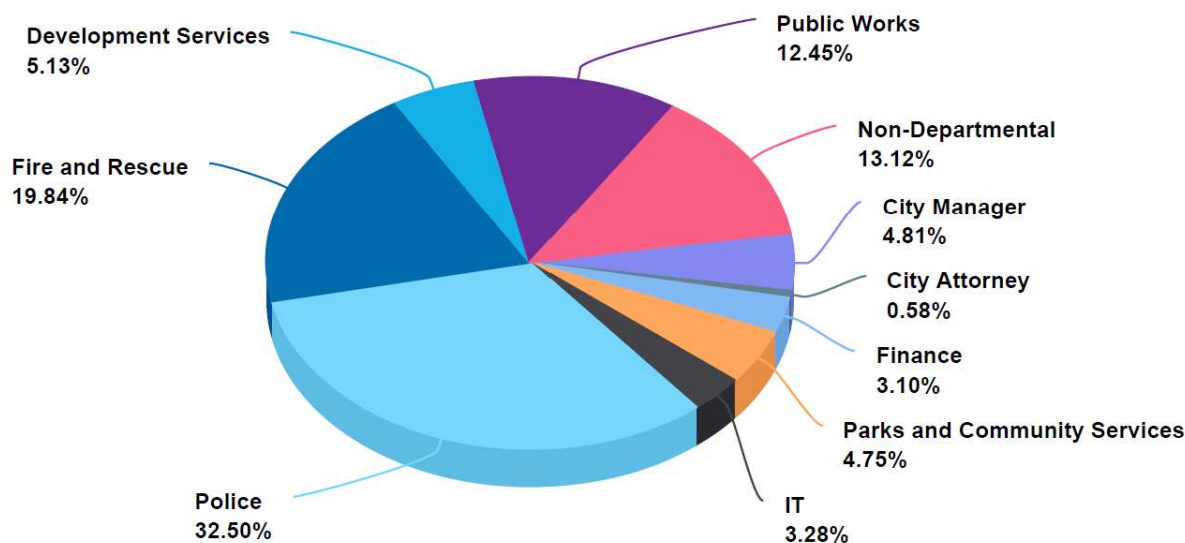
The Proposed General Fund Budget for FY 2023-24 reflects total expenditures of \$180.3 million. Of this amount, \$167.3 million in operating costs represents an increase of \$14.2 million, or nine percent, from the current year adopted operating budget of \$153 million. The remaining \$13.1 million represents the Transfers Out to the Capital Improvement Fund, the Information Technology and Equipment Replacement Funds described earlier. The FY 2023-24 Proposed Budget for expenditures includes the following significant items:

- A Table of Organization reflecting 586 full-time employees and 102.84 part-time employees for a total of 688.84 as detailed below.
 - Approved a net of 6.91 FTEs during the mid-year budget report, an increase to 682.22 from the current year adopted budget.
 - Added a net of 6.62 full-time equivalent (FTE) employees. Proposed positions include:

Description	FTE
Information Technology	
Cybersecurity Analyst (funded by the IT Replacement Fund)	1.00
Finance	
Business License Inspector	1.00
City Manager's Office	
Convert a Video Production Specialist (0.75) to full time	0.25
Parks and Community Services	
Convert four Recreation Specialists 4 part time positions to full time	1.12
Fire and Rescue	
Reclass Division Chief to Assistant Fire Chief (sworn)	0.00
Reclass Fire Marshal to Assistant Fire Chief (non-sworn)	0.00
Police	
Convert a Property and Evidence Specialist (0.75) to full time	0.25
Convert a Community Services Specialist (0.75) to full time	0.25
Convert an Animal Control Officer (0.50) to full time	0.50
Public Works	
Associate Engineer	1.00
Solid Waste Coordinator (Management Analyst)	1.00
Maintenance Worker (0.75) to full time Equipment Mechanic (funded by the Equipment Replacement Fund)	0.25
Total	6.62

- An increase of \$187,471 for software contractual increases and additional licenses in the Information Technology Department;
- \$1.0 million as seed money for the anticipated annual bond debt payment for the replacement of Fire Stations 2 and 4, Fire Station 2 was built in 1966 (57 years old), and Station 4 was built in 1967 (56 years old);
- \$3.1 million for the Council approved Five-Year Information Technology Strategic Plan (Year 4) and also in compliance with the City's municipal code;
- Transfer of \$3.2 million to the Equipment Replacement Fund to acquire the replacement of vehicles and equipment;
- \$250,000 increase in Internal Rent allocation to all departments for the Self Insurance Fund
- A \$2.4 million increase in the annual required CalPERS contributions;
- An additional \$1.0 million in funding for medical, dental and vision benefits as per contractual MOU requirements;
- The continuation of the \$4.0 million vacancy factor (negative appropriation); and
- No use of General Fund Reserves or ARPA funds to balance the General Fund

**Total Appropriations - General Fund,
by Department \$180,327,042**



Commitment to Public Safety:

The FY 2023-24 Proposed Budget includes \$94 million designated for the City's commitment to public safety comprised of the Police and Fire and Rescue Departments. The public safety budgets make up more than 52 percent of the General Fund Proposed Budget at 33 percent and 19 percent, respectively. Of the 586 Citywide full-time personnel, approximately 41% are sworn which is the highest level since the Great Recession.

The Police Department budget now contains 142 full-time sworn personnel, reflecting one Deputy Police Chief position approved at mid-year. Staff is requesting a reallocation of three part time positions to full time, resulting in an additional 1.0 FTE and \$155,605. Further, the Police Department's maintenance and operations budget increased by \$278,449, primarily for contractual services. The total increase to the Police Department's General Fund budget is \$434,054. As part of the City's approach to balance the Department's General Fund budget, a vacancy factor of approximately \$3.7 million in the FY 2023-24 Proposed Budget continues to be applied.

The Fire and Rescue Department contains 85 full-time sworn personnel. City staff is requesting to update the Fire Division Chief position to Assistant Fire Chief, sworn, and the Fire Marshal position to Assistant Fire Chief, non-sworn. There will be no impact to the full-time personnel count for the department, and an estimated \$56,797 annually. Additionally, the Proposed Budget includes a \$500,000 increase in the department's overtime budget to better align to the actual expenditures.

The FY 2023-24 Proposed Budget for the Equipment Replacement Fund includes funding to replace public safety aging vehicles and equipment including the financing of a 2003 American LaFrance Pumper with a replacement cost of \$1.5 million, and a 2004 American LaFrance Combination

Pumper for \$1.2 million with partial funding from the Community Development Block Grant, and the purchase of multiple fleet items, including sixteen police vehicles with replacement costs totaling \$1.05 million.

Diversify, Stabilize, and Increase Housing to Reflect Community Needs

To support affordable housing, \$700,000 is recommended to be allocated from the current fiscal year's salary savings towards consulting services for the community visioning and rezoning work to comply with Measure K.

Advance Environmental Sustainability and Climate Resiliency

In an effort to achieve environmental sustainability, the Proposed Budget includes funding for hybrid and electric vehicles; additional funding for tree planting and maintenance costs; and a full-time management analyst (Solid Waste Coordinator) to address solid waste regulations.

Transfers Out

Transfers Out from All Funds total \$14.2 million. Of the total, \$13.1 million are Transfers Out from the General Fund and into three funds, the Capital Improvement Fund (\$6.8 million) to support the Capital Assets Needs Ordinance (CAN) that requires five percent of General Fund revenues; the 1.5 percent transfer to the Information Technology Replacement Fund (\$3.1 million) for the planned replacement of aging technology and software systems throughout the City, the Equipment Replacement Fund (\$3.2 million) to support the replacement of the City's aging fleet and ongoing fleet maintenance costs. The remaining \$1.1 million of the total \$14.2 million in Transfers Out are from the American Rescue Plan Fund into the General Fund (\$869,000) and the Housing Authority Fund (\$232,000) to support homeless prevention services.

Finally, the proposed budget includes a realignment of the City's constituent services into the City Manager's Office to reflect the legal reporting structure and to improve the collaboration with other City departments under the City Manager's purview for enhanced customer service and speedy response times. This results in an adjustment of the City Council's budget.

Consolidated Master Fee and Charges Schedule

Staff has been diligently working over the past year to consolidate the City's current fees into one master schedule. Consolidating the City's current fees into a consolidated schedule will allow for more effective annual review and periodic update of fees. Accordingly, staff recommends a consolidated schedule of fees and an annual review of all fees as part of the City's normal course of business operations. Typically, a cost of service study is anticipated to be completed every three to five years, with incremental updates occurring in the years in between comprehensive studies.

ALTERNATIVES

The City Council can provide alternative direction to staff on the Proposed Budget for FY 2023-24 through June 30, 2023.

FISCAL REVIEW:

Staff is requesting City Council provide feedback and direction in advance of final adoption of the FY 2023-24 Proposed Budget. Staff will be bringing the FY 2023-24 Proposed Budget forward to a

Public Hearing on June 6, 2023, for additional feedback or final adoption. An additional Study Session can be held on Tuesday, June 13, 2023, if needed, with a second alternative final adoption date of Tuesday, June 20, 2023, if desired.

LEGAL REVIEW:

The City Attorney's Office has reviewed and approved this report as to form.

CITY COUNCIL GOALS AND PRIORITIES:

This item supports the City Council goals:

- Strengthen the Public's Safety and Improve the Quality of Life;
- Achieve Long-term Fiscal Sustainability;
- Recruit and Retain High Quality Staff;
- Diversify, Stabilize, and Increase Housing to Reflect Community Needs, and;
- Advance Environmental Sustainability and Climate Resiliency.

CONCLUSION:

The overview of the Proposed General Fund expenditure and revenue projections for FY 2023-24 was fully vetted by staff, being prudent in any proposed increases.

To continue providing essential services to the community coupled with the City Council goals in mind, staff recommends that the City Council discuss and provide feedback on the FY 2023-24 Proposed Budget.

The strong commitment of our City Council, residents and community partners for healthy, sustainable neighborhoods and balanced economic activity, both facilitate and aid us to continue the quality of services we provide.

The high degree of professionalism, commitment, and effort of City staff to our community, our neighbors, and our businesses has provided us the ability to meet our overall goals, objectives, and programs, of which we are proud to serve.

It is our hope and belief that the FY 2023-24 Proposed Budget creates a solid foundation for **"The Art of Collaboration."**

Four-Year Personnel Summary by Department

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

	FY 20-21 Adopted	FY 21-22 Adopted	FY 22-23 Adopted	FY 22-23 Amended	FY 23-24 Proposed
City Council					
Council Member	7.00	7.00	7.00	7.00	7.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst//Chief of Staff0*	1.00	1.00	1.00	1.00	-
Management Aide*				1.00	
Management Analyst*	-	1.00	1.00	1.00	-
Total City Council	9.00	10.00	10.00	11.00	8.00
*Constituent services staff moved to City Manager's Office					
City Manager's Office					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	2.00	2.00	1.00	1.00
Administrative Assistant	1.00	-	-	1.00	1.00
Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Central Services Supervisor	1.00	1.00	1.00	-	-
City Clerk	1.00	1.00	1.00	1.00	1.00
Community Outreach Worker	-	-	2.00	2.00	2.00
Community Outreach Supervisor	-	-	1.00	1.00	1.00
Deputy City Clerk	2.00	2.00	2.00	2.00	2.00
Deputy City Manager	-	-	-	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Graphics Designer	1.00	1.00	1.00	1.00	1.00
Human Resources Administrator	1.00	1.00	2.00	2.00	2.00
Human Resources Analyst	4.00	3.00	4.00	4.00	4.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Office Specialist II	1.00	-	-	-	-
Human Resources Assistant	-	1.00	1.00	1.00	1.00
Human Resources Technician	-	1.00	1.00	1.00	1.00
Management Aide	-	-	-	-	1.00
Management Analyst	1.00	3.00	3.00	3.00	3.00
Neighborhood Improvement Manager	-	-	1.00	1.00	1.00
Office Specialist II	-	1.00	1.00	1.00	1.00
Principal Human Resources Analyst	2.00	2.00	2.00	2.00	2.00
Public Affairs Manager	2.00	2.00	2.00	2.00	2.00
Real Property Manager		-		1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	3.00
Senior Code Enforcement Officer	-	-	1.00	1.00	1.00
Video Production Coordinator	1.00	1.00	1.00	1.00	1.00
Video Production Specialist	1.00	1.00	1.00	1.00	2.00
Website Coordinator/ Programmer Analyst I	1.00	1.00	1.00	1.00	1.00
Total City Manager's Office	27.00	30.00	37.00	38.00	42.00

*Constituent service staff moved in City Manager's Office

Four-Year Personnel Summary by Department From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

	FY 20-21 Adopted	FY 21-22 Adopted	FY 22-23 Adopted	FY 22-23 Amended	FY 23-24 Proposed
Finance Department					
Finance Director	1.00	1.00	1.00	1.00	1.00
Accountant	2.00	1.00	1.00	1.00	1.00
Accounting Specialist I	1.00	1.00	1.00	1.00	1.00
Accounting Specialist II	3.00	3.00	4.00	4.00	4.00
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Budget and Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Budget Analyst	2.00	2.00	-	-	-
Business License Inspector				-	1.00
Buyer	3.00	3.00	3.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Financial Analyst	-	1.00	1.00	2.00	2.00
Finance Manager	-	-	-	1.00	1.00
Management Analyst	1.00	-	-	-	-
Payroll Coordinator	1.00	1.00	1.00	1.00	1.00
Payroll Supervisor	-	1.00	1.00	1.00	1.00
Permit Processing Specialist	1.00	2.00	1.00	1.00	1.00
Purchasing Supervisor	1.00	1.00	1.00	1.00	1.00
Revenue Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Accountant	-	-	1.00	1.00	1.00
Senior Budget Analyst	-	-	2.00	2.00	2.00
Senior Management Analyst	-	1.00	1.00		
Treasury Specialist	1.00	-	-	-	-
Total Finance Department	22.00	23.00	24.00	24.00	25.00
Parks And Community Services Department					
Parks and Community Services Director	1.00	1.00	1.00	1.00	1.00
Arts Specialist	-	1.00	1.00	1.00	1.00
Assistant Recreation Supervisor	3.00	3.00	3.00		
Community Outreach Worker	2.00	2.00	-	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Fairview Park Administrator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	-	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Neighborhood Improvement Manager	1.00	1.00	-	-	-
Office Specialist II	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	4.00	4.00	5.00	5.00	5.00
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Recreation Specialist	-	-	-	3.00	3.00
Recreation Supervisor	2.00	2.00	2.00	3.00	7.00
Senior Code Enforcement Officer	1.00	1.00	-	-	-
Senior Recreation Supervisor	2.00	2.00	-	2.00	2.00
Total Parks and Community Svcs Department	19.00	21.00	18.00	22.00	26.00

Four-Year Personnel Summary by Department

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

	FY 20-21 Adopted	FY 21-22 Adopted	FY 22-23 Adopted	FY 22-23 Amended	FY 23-24 Proposed
Information Technology Department					
Information Technology Director	1.00	1.00	1.00	1.00	1.00
Information Technology Manager	1.00	2.00	2.00	2.00	2.00
Computer Operations & Networking Sup.	1.00	1.00	1.00	1.00	1.00
Cyber Security Analyst	-	-	-	-	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Management Analyst	-	-	1.00	1.00	1.00
Network Administrator	5.00	5.00	5.00	5.00	5.00
Office Specialist II	-	-	-	1.00	1.00
Programmer Analyst II	2.00	3.00	4.00	4.00	4.00
Senior Programmer Analyst	3.00	3.00	4.00	4.00	4.00
Systems & Programming Supervisor	1.00	1.00	1.00	1.00	1.00
Total Information Technology Department	15.00	17.00	20.00	21.00	22.00
Police Department					
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	-	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	2.00	2.00	3.00
Civilian Investigator	1.00	1.00	1.00	1.00	1.00
Communications Installer	1.00	1.00	1.00	1.00	1.00
Communications Officer	11.00	11.00	11.00	11.00	11.00
Communications Supervisor	4.00	4.00	4.00	4.00	4.00
Community Services Specialist	6.00	6.00	7.00	7.00	7.00
Court Liaison	1.00	1.00	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00	1.00	2.00
Crime Prevention Specialist	-	1.00	1.00	1.00	1.00
Crime Scene Investigation Supervisor	1.00	1.00	1.00	1.00	1.00
Crime Scene Specialist	3.00	3.00	4.00	4.00	4.00
Custody Officer	-	-	-	10.00	10.00
Custody Supervisor	-	-	-	1.00	1.00
Electronics Technician	1.00	1.00	1.00	1.00	1.00
Emergency Services Administrator	1.00	1.00	-	-	-
Executive Assistant	2.00	2.00	2.00	2.00	2.00
Emergency Services Manager *	-	-	1.00	0.50	0.50
Management Analyst	1.00	1.00	1.00	1.00	1.00
Office Specialist II	1.00	1.00	1.00	1.00	1.00
Park Ranger	6.00	6.00	6.00	6.00	6.00
Police Captain	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	6.00	7.00	7.00	7.00	7.00
Police Officer	102.00	105.00	107.00	107.00	107.00
Police Records Administrator	1.00	1.00	-	-	-
Police Records Bureau Supervisor	1.00	1.00	1.00	1.00	1.00
Police Records Shift Supervisor	3.00	3.00	3.00	3.00	3.00
Police Records and Property & Evidence Manager	-	-	1.00	1.00	1.00

Four-Year Personnel Summary by Department From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

	FY 20-21 Adopted	FY 21-22 Adopted	FY 22-23 Adopted	FY 22-23 Amended	FY 23-24 Proposed
Police Department (Continued)					
Police Sergeant	23.00	21.00	22.00	22.00	22.00
Police Training Assistant	1.00	1.00	1.00	1.00	1.00
Property Evidence Specialist	1.00	1.00	1.00	1.00	2.00
Property Evidence Supervisor	1.00	1.00	1.00	1.00	1.00
Public Affairs Manager	1.00	1.00	1.00	1.00	1.00
Range Master	1.00	1.00	1.00	1.00	1.00
Senior Communications Officer	6.00	6.00	6.00	6.00	6.00
Senior Communications Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Police Officer	2.00	2.00	2.00	2.00	2.00
Senior Police Records Technician	16.00	16.00	16.00	16.00	16.00
Telecommunications Manager *	-	-	0.50	0.50	0.50
Total Police Department	213.00	216.00	221.50	233.00	236.00

* Emergency Services Manager & Telecommunications Manager shared between Police Department and Fire and Rescue Department

Fire And Rescue Department					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief/Operations - sworn	-	-	-	-	1.00
Assistant Fire Chief/Community Risk Reduction - non sworn	-	-	-	-	1.00
Assistant Fire Marshal	-	-	1.00	1.00	2.00
Fire Marshal	1.00	1.00	1.00	1.00	-
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Division Chief - Administration	1.00	1.00	1.00	1.00	-
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Emergency Medical Services Coordinator	-	1.00	1.00	1.00	1.00
Emergency Services Manager *	-	-	-	0.50	0.50
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Fire Captain	18.00	18.00	18.00	18.00	18.00
Fire Captain - Administration/Training/PIO	1.00	1.00	1.00	1.00	1.00
Fire Captain - Administration/EMS	-	-	1.00	1.00	1.00
Fire Engineer	18.00	18.00	18.00	18.00	18.00
Fire Protection Specialist	2.00	5.00	4.00	4.00	4.00
Firefighter	42.00	42.00	42.00	42.00	42.00
Management Analyst	1.00	1.00	1.00	-	-
Office Specialist II	-	1.00	1.00	-	-
Senior Manager Analyst	-	-	-	1.00	1.00
Telecommunications Manager *	-	-	0.50	0.50	0.50
Total Fire Department	90.00	95.00	96.50	96.00	97.00

* Emergency Services Manager & Telecommunications Manager shared between Police Department and Fire and Rescue Department*

Development Services Department					
Economic & Development Services Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Development Services Director	1.00	1.00	1.00	1.00	1.00
Assistant Planner	2.00	4.00	4.00	4.00	4.00
Associate Planner	3.00	3.00	3.00	3.00	3.00

Four-Year Personnel Summary by Department

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

	FY 20-21 Adopted	FY 21-22 Adopted	FY 22-23 Adopted	FY 22-23 Amended	FY 23-24 Proposed
Building/Combination Bldg. Inspector	5.00	4.00	4.00	4.00	4.00
Development Services Department (Continued)					
Building Official	1.00	1.00	1.00	1.00	1.00
Building Technician II	2.00	3.00	3.00	3.00	3.00
Chief of Code Enforcement	-	-	-	1.00	1.00
Chief of Inspection	1.00	1.00	1.00	1.00	1.00
Chief Plans Examiner	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	7.00	9.00	9.00	7.00	8.00
Community Improvement Manager	1.00	1.00	1.00	1.00	1.00
Economic Development Administrator	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Grant Administrator	-	1.00	1.00	1.00	1.00
Management Analyst	2.00	2.00	2.00	2.00	2.00
Office Specialist II	1.00	-	1.00	1.00	1.00
Permit Processing Specialist	2.00	2.00	3.00	3.00	2.00
Planning and Sustainable Development	-	-	-	1.00	1.00
Plan Checker	1.00	2.00	1.00	-	-
Plan Check Engineer	1.00	1.00	2.00	3.00	3.00
Principal Planner	1.00	1.00	2.00	2.00	2.00
Senior Code Enforcement Officer	1.00	1.00	1.00	2.00	2.00
Senior Combination Inspector	-	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	-	1.00
Senior Planner	1.00	1.00	1.00	2.00	2.00
Zoning Administrator	1.00	1.00	-	-	-
Total Development Services Department	40.00	46.00	48.00	49.00	50.00
Public Works Department					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Active Transportation Coordinator	-	1.00	1.00	1.00	1.00
Administrative Assistant	3.00	3.00	3.00	3.00	3.00
Assistant Engineer	4.00	4.00	4.00	4.00	4.00
Assistant City Engineer	-	-	-	1.00	1.00
Associate Engineer	4.00	5.00	7.00	7.00	8.00
City Engineer	1.00	1.00	1.00	1.00	1.00
Construction Inspector	3.00	3.00	3.00	3.00	3.00
Contract Administrator	1.00	1.00	-	-	-
Deputy Director of Public Works	-	-	-	1.00	1.00
Energy and Sustainability Service Manager	1.00	1.00	1.00	1.00	1.00
Engineering Technician II	-	1.00	1.00	1.00	1.00
Engineering Technician III	5.00	5.00	5.00	5.00	5.00
Equipment Mechanic I	-	-	-	-	1.00
Equipment Mechanic II	2.00	2.00	2.00	2.00	2.00
Equipment Mechanic III	2.00	2.00	2.00	2.00	2.00
Executive Assistant	2.00	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	2.00	2.00	2.00	2.00	2.00
Lead Facilities Maintenance Technician	-	-	2.00	2.00	2.00
Lead Maintenance Worker	6.00	6.00	6.00	7.00	7.00

Four-Year Personnel Summary by Department From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

	FY 20-21 Adopted	FY 21-22 Adopted	FY 22-23 Adopted	FY 22-23 Amended	FY 23-24 Proposed
Lead Equipment Mechanic	1.00	1.00	1.00	1.00	1.00
Public Works Department (Continued)					
Maintenance Assistant	-	1.00	1.00	1.00	1.00
Maintenance Services Manager	1.00	1.00	1.00	1.00	1.00
Maintenance Superintendent	3.00	3.00	3.00	3.00	3.00
Maintenance Supervisor	5.00	5.00	5.00	5.00	5.00
Maintenance Worker	6.00	6.00	4.00	4.00	4.00
Management Analyst	1.00	1.00	1.00	-	1.00
Office Specialist II	1.00	2.00	2.00	2.00	2.00
Principal Civil Engineer	1.00	1.00	1.00	-	-
Senior Engineer	3.00	3.00	3.00	4.00	4.00
Senior Maintenance Technician	1.00	1.00	1.00	-	-
Senior Maintenance Worker	6.00	6.00	6.00	6.00	6.00
Senior Management Analyst	-	1.00	1.00	2.00	2.00
Storekeeper	-	-	2.00	2.00	2.00
Transportation Services Manager	1.00	1.00	1.00	1.00	1.00
Total Public Works Department	67.00	72.00	75.00	77.00	80.00
Total Full-time Employees	502.00	530.00	550.00	571.00	586.00
Part-Time Employees FTE's (Full-Time Equivalents)					
City Council	1.50	0.50	0.50	-	-
City Manager's Office	9.00	7.88	10.95	9.82	9.07
Parks and Community Services	76.67	75.73	70.16	66.70	63.82
Information Technology Department	0.50	0.50	0.50	-	-
Police Department	21.96	20.36	18.86	18.86	16.86
Fire and Rescue Department	5.00	2.25	2.25	2.25	2.25
Development Services Department	8.04	6.64	5.34	5.34	5.34
Public Works Department	9.50	8.00	6.25	6.25	5.50
Total Part-time FTEs	132.17	121.86	114.81	109.22	102.84
Total Citywide FTEs	634.17	651.86	664.81	680.22	688.84

All Funds Revenues and Sources of Funds

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Fund/Account Description	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	% Incr/ (Dec)
GENERAL FUND					
Fund 101 - General Fund	\$ 150,212,010	\$ 165,941,399	\$ 163,627,538	\$ 180,327,042	10%
SPECIAL REVENUE FUNDS					
Fund 130 - Cultural Arts Master Plan					
Cannabis Q Bus Tax	-	-	166,667	166,667	0%
Total Fund 130	\$ -	\$ -	\$ 166,667	\$ 166,667	0%
Fund 140 - First Time Homebuyer Program					
Cannabis X Bus Tax	\$ -	\$ -	\$ 166,667	\$ 166,667	0%
Total Fund 140	\$ -	\$ -	\$ 166,667	\$ 166,667	0%
Fund 150 - Disaster Fund					
Other County Grants/Programs	\$ 793,904	\$ 498	\$ -	\$ -	0%
FEMA Disaster Reimbursement	-	107,377	-	-	0%
Operating Transfers In	5,053,108	-	-	-	0%
Other Federal Grants	1,528,403	-	-	-	0%
Total Fund 150	\$ 7,375,416	\$ 107,876	\$ -	\$ -	0%
Fund 201 - Gas Tax					
Investment Earnings	\$ 102,420	\$ 63,481	\$ 0	\$ 0	0%
GASB 31 Market Value Adjustmnt	(107,544)	(226,216)	-	-	0%
Gasoline Tax - Section 2103	765,768	891,312	1,110,769	1,114,720	0%
Gasoline Tax - Section 2105	584,754	625,561	727,641	738,171	1%
Gasoline Tax - Section 2106	360,600	392,595	444,705	461,312	4%
Gasoline Tax - Section 2107.1	791,272	747,903	994,072	886,642	-11%
Gasoline Tax - Section 2107.5	10,000	10,000	10,000	10,000	0%
Other Reimbursements	71,583	32,354	-	-	0%
Total Fund 201	\$ 2,578,852	\$ 2,536,990	\$ 3,287,187	\$ 3,210,845	-2%
Fund 203 - Air Quality					
Air Quality Improvement Fees	\$ 149,875	\$ 108,657	\$ 150,000	\$ 145,800	-3%
Investment Earnings	5,013	4,629	-	-	0%
GASB 31 Market Value Adjustmnt	(6,419)	(14,523)	-	-	0%
Other Governmental Agencies	122,540	-	-	-	0%
Total Fund 203	\$ 271,009	\$ 98,763	\$ 150,000	\$ 145,800	-3%
Fund 204 - American Rescue Plan					
American Rescue Plan	\$ 13,113,464	\$ -	\$ -	\$ 1,100,737	0%
Investment Earnings	381	50,330	-	-	0%
Total Fund 204	\$ 13,113,845	\$ 50,330	\$ -	\$ 1,100,737	0%

All Funds Revenues and Sources of Funds

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Fund/Account Description	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	% Incr/ (Dec)
Fund 205 - HOME Investment Partnerships Program (HOME)					
Lien/Loan Repayment	\$ 46,325	\$ 45,009	\$ 20,000	\$ 20,000	0%
Investment Earnings	21,986	14,226	-	14,803	0%
HOME Invest. Partnership Grant	41,261	16,638	501,749	509,260	1%
GASB 31 Market Value Adjustmnt	(21,084)	(51,498)	-	-	0%
Total Fund 205	\$ 88,487	\$ 24,376	\$ 521,749	\$ 544,063	4%
Fund 207 - Community Development Block Grant (CDBG)					
Lien/Loan Repayment	\$ -	\$ 7,500	\$ -	\$ -	0%
Community Dev. Block Grant	\$ 1,895,056	\$ 594,256	\$ 1,121,215	\$ 1,722,893	54%
Investment Earnings	-	153	-	-	0%
Total Fund 207	\$ 1,895,056	\$ 601,909	\$ 1,121,215	\$ 1,722,893	54%
Fund 213 - Supplemental Law Enforcement Services (SLESF)					
Citizens' Option Public Safety	\$ 273,945	\$ 279,629	\$ 271,551	\$ 331,480	22%
Investment Earnings	322	(60)	-	-	0%
GASB 31 Market Value Adjustmnt	(259)	(634)	-	-	0%
Total Revenues	\$ 274,009	\$ 278,936	\$ 271,551	\$ 331,480	22%
Total Fund 213	\$ 274,009	\$ 278,936	\$ 271,551	\$ 331,480	22%
Fund 216 - Rental Rehabilitation Program					
Investment Earnings	\$ 3,774	\$ 2,658	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(3,754)	(9,509)	-	-	0%
Total Fund 216	\$ 19	\$ (6,851)	\$ -	\$ -	0%
Fund 217 - Narcotics Forfeiture					
Asset Forfeiture-County/Other	\$ 4,641	\$ 4,728	\$ -	\$ -	0%
Asset Forf OC Drug/Gang Actvty	819	834	-	-	0%
Investment Earnings	23,102	15,660	-	-	0%
GASB 31 Market Value Adjustmnt	(22,688)	(56,873)	-	-	0%
Total Fund 217	\$ 5,873	\$ (35,650)	\$ -	\$ -	0%
Fund 219 - Local Law Enforcement Block Grant					
Investment Earnings	\$ 462	\$ 325	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(459)	(1,164)	-	-	0%
Total Fund 219	\$ 2	\$ (838)	\$ -	\$ -	0%
Fund 220 - Office of Traffic Safety					
Other Federal Grants	\$ 273,383	\$ 130,022	\$ -	\$ -	0%
Total Fund 220	\$ 273,383	\$ 130,022	\$ -	\$ -	0%
Fund 230 - Federal Grants					
Investment Earnings	\$ 5,533	\$ -	\$ -	\$ -	0%
Other Federal Grants	2,818,645	252,925	331,116	3,830,472	1057%
Total Fund 230	\$ 2,824,178	\$ 252,925	\$ 331,116	\$ 3,830,472	1057%

All Funds Revenues and Sources of Funds From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Fund/Account Description	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	% Incr/ (Dec)
Fund 231 - State Grants					
Other State Grants	\$ 1,196,710	\$ 742,996	\$ 527,803	\$ 11,531,955	2085%
Beverage Container Program	-	(103,431)	-	-	0%
Investment Earnings	352	-	-	-	0%
Total Fund 231	\$ 1,197,062	\$ 639,565	\$ 527,803	\$ 11,531,955	2085%
Fund 251 - Road Maintenance and Rehabilitation Account (RMRA) Gas Tax					
Investment Earnings	\$ 71,625	\$ 68,651	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(77,806)	(269,430)	-	-	0%
Gasoline Tax - RMRA	2,127,817	2,270,154	2,570,782	2,780,829	8%
Total Fund 251	\$ 2,121,636	\$ 2,069,375	\$ 2,570,782	\$ 2,780,829	8%
CAPITAL PROJECTS FUNDS					
Fund 208 - Park Development Fees					
Park Development Fees	\$ 766,372	\$ 1,278,941	\$ 328,095	\$ 328,095	0%
Contributions	100,000	-	-	-	0%
Other Reimbursements	6,966	-	-	-	0%
Investment Earnings	77,781	43,050	-	-	0%
GASB 31 Market Value Adjustmnt	(69,760)	(143,842)	-	-	0%
Total Fund 208	\$ 881,359	\$ 1,178,149	\$ 328,095	\$ 328,095	9%
Fund 209 - Drainage Fees					
Drainage Assessment Fees	\$ 433,328	\$ 348,736	\$ 213,206	\$ 213,206	0%
Investment Earnings	34,027	20,782	-	-	0%
GASB 31 Market Value Adjustmnt	(31,927)	(77,839)	-	-	0%
Total Fund 209	\$ 435,428	\$ 291,679	\$ 213,206	\$ 213,206	0%
Fund 214 - Traffic Impact Fees					
Traffic Impact Fees	\$ 1,212,500	\$ 437,943	\$ 1,533,025	\$ 1,533,025	0%
Other Reimbursements	1,855	-	-	-	0%
Investment Earnings	64,666	53,938	-	-	0%
GASB 31 Market Value Adjustmnt	(74,161)	(197,108)	-	-	0%
Total Fund 214	\$ 1,204,859	\$ 294,773	\$ 1,533,025	\$ 1,533,025	0%
Fund 218 - Fire System Development					
Investment Earnings	\$ 4,572	\$ 3,220	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(4,548)	(11,520)	-	-	0%
Total Fund 218	\$ 23	\$ (8,300)	\$ -	\$ -	0%
Fund 228 - Fire Protection System Paramedic Fund					
Investment Earnings	\$ 4,163	\$ 2,932	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(4,141)	(10,490)	-	-	0%
Total Fund 228	\$ 21	\$ (7,557)	\$ -	\$ -	0%

All Funds Revenues and Sources of Funds

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Fund/Account Description	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	% Incr/ (Dec)
Fund 401 - Capital Outlay					
Other Federal Grants	\$ 605,285	\$ 530,982	\$ -	\$ -	0%
Other County Grants/Programs	2,529,126	-	-	-	0%
Other Governmental Agencies	1,670,000	-	-	-	0%
Contributions	100,000	-	-	-	0%
Other State Grants	244,004	15,147	-	-	0%
Investment Earnings	154,011	174,364	-	-	0%
GASB 31 Market Value Adjustmnt	(155,755)	(778,219)	-	-	0%
Other Reimbursements	183,801	59,435	-	-	0%
Total Revenues	\$ 5,330,472	\$ 1,708	\$ -	\$ -	0%
Operating Transfers In	\$ 7,787,926	\$ 8,533,467	\$ 5,372,077	\$ 6,849,994	28%
Total Other Financing Sources	\$ 7,787,926	\$ 8,533,467	\$ 5,372,077	\$ 6,849,994	28%
Total Fund 401	\$ 13,118,398	\$ 8,535,176	\$ 5,372,077	\$ 6,849,994	28%
Fund 409 - Vehicle Parking District 1					
Secured Property Tax	\$ 3,685	\$ 4,607	\$ 4,000	\$ 4,000	0%
Unsecured Property Tax	12	13	12	12	0%
Supplemental Property Tax	8	9	11	11	0%
Homeowners Property Tax	2	2	2	2	0%
Delinquent Tax - Penalties/Int	1	1	1	1	0%
Investment Earnings	484	383	-	-	0%
GASB 31 Market Value Adjustmnt	(503)	(1,430)	-	-	0%
Total Fund 409	\$ 3,689	\$ 3,584	\$ 4,026	\$ 4,026	0%
Fund 410 - Vehicle Parking District 2					
Secured Property Tax	\$ 10,501	\$ 12,277	\$ 12,260	\$ 12,260	0%
Unsecured Property Tax	10	10	11	11	0%
Supplemental Property Tax	7	8	11	11	0%
Homeowners Property Tax	2	2	2	2	0%
Delinquent Tax - Penalties/Int	1	1	1	1	0%
Investment Earnings	1,076	873	-	-	0%
GASB 31 Market Value Adjustmnt	(1,132)	(3,281)	-	-	0%
Total Fund 410	\$ 10,465	\$ 9,890	\$ 12,285	\$ 12,285	0%
Fund 413 - Golf Course Improvement					
Investment Earnings	\$ 4,545	\$ 4,546	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(4,979)	(18,093)	-	-	0%
Golf Course Operations	163,715	163,020	110,000	110,000	0%
Total Fund 413	\$ 163,281	\$ 149,474	\$ 110,000	\$ 110,000	0%
Fund 415 - Measure M2 Competitive					
Measure "M2" Regional Grant	\$ 83,149	\$ 1,323,463	\$ 385,000	\$ 385,000	0%
Investment Earnings	1,417	-	-	-	0%
Total Fund 415	\$ 84,566	\$ 1,323,463	\$ 385,000	\$ 385,000	0%

All Funds Revenues and Sources of Funds From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Fund/Account Description	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	% Incr/ (Dec)
Fund 416 - Measure M2 Fairshare					
Measure "M2" Fairshare	\$ 2,666,018	\$ 3,096,611	\$ 2,927,964	\$ 3,010,812	3%
Other Governmental Agencies	64,568	-	-	-	0%
Other Reimbursements	6,600	-	-	-	0%
Investment Earnings	68,048	41,711	-	-	0%
GASB 31 Market Value Adjustmnt	(50,058)	(147,423)	-	-	0%
Total Fund 416	\$ 2,755,176	\$ 2,990,899	\$ 2,927,964	\$ 3,010,812	3%
Fund 417 - Jack Hammett Sports Complex Capital Improvement					
Jack Hammett Field Rental	\$ 100,750	\$ 271,500	\$ 150,750	\$ 150,750	0%
Investment Earnings	6,692	3,696	-	-	0%
GASB 31 Market Value Adjustmnt	(6,657)	(3,163)	-	-	0%
Total Fund 417	\$ 100,784	\$ 272,033	\$ 150,750	\$ 150,750	0%
Fund 418 - Lions Park Project 2017 Bond					
Investment Earnings	\$ 1,799	\$ 234	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(160)	(404)	-	-	0%
Total Fund 418	\$ 1,640	\$ (170)	\$ -	\$ -	0%
INTERNAL SERVICE FUNDS					
Fund 601 - Equipment Replacement Fund					
Investment Earnings	\$ 24,637	\$ 43,626	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(58,925)	(246,084)	-	-	0%
Sale of Automotive Equipment	3,804	55,749	-	-	0%
Sale of Other Equipment	3,842	9,831	-	-	0%
Other Governmental Agencies	25,670	-	-	-	0%
Automotive Equipment, Rental	2,635,841	2,629,809	2,656,416	2,656,416	0%
Contributions	182,126	-	-	-	0%
Damage to City Property	3,427	-	-	-	0%
Other Reimbursements	-	500,000	-	-	0%
Total Revenues	\$ 2,820,422	\$ 2,992,932	\$ 2,656,416	\$ 2,656,416	0%
Operating Transfers In	\$ 2,862,342	\$ 3,567,549	\$ 2,803,300	\$ 3,167,403	13%
Total Other Financing Sources	\$ 2,862,342	\$ 3,567,549	\$ 2,803,300	\$ 3,167,403	13%
Total Fund 601	\$ 5,682,764	\$ 6,560,481	\$ 5,459,716	\$ 5,823,819	7%
Fund 602 - Self Insurance Fund					
Investment Earnings	\$ 167,905	\$ 129,090	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(169,676)	(553,025)	-	-	0%
Unemployment Premiums	80,914	80,180	80,000	80,000	0%
General Liability Premiums	2,072,577	2,072,221	2,051,459	2,051,459	0%
Settlements Revenue	685	3,000	-	-	0%
Workers' Compensation Premiums	2,735,854	2,689,915	2,690,018	2,940,018	9%
Total Revenues	\$ 4,888,260	\$ 4,421,381	\$ 4,821,477	\$ 5,071,477	5%
Operating Transfers In	\$ 4,004,586	\$ 1,800,000	\$ -	\$ -	0%
Total Other Financing Sources	\$ 4,004,586	\$ 1,800,000	\$ -	\$ -	0%
Total Fund 602	\$ 8,892,846	\$ 6,221,381	\$ 4,821,477	\$ 5,071,477	5%

All Funds Revenues and Sources of Funds

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Fund/Account Description	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	% Incr/ (Dec)
Fund 603 - IT Replacement Fund					
Investment Earnings	\$ 73,512	\$ 71,168	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(79,851)	(286,085)	-	-	0%
Total Revenues	\$ (6,339)	\$ (214,917)	\$ -	\$ -	0%
Operating Transfers In	\$ 2,365,266	\$ 2,881,301	\$ 2,452,613	\$ 3,080,192	26%
Total Other Financing Sources	\$ 2,365,266	\$ 2,881,301	\$ 2,452,613	\$ 3,080,192	26%
Total Fund 603	\$ 2,358,927	\$ 2,666,383	\$ 2,452,613	\$ 3,080,192	26%
TOTAL REVENUES	\$ 200,904,945	\$ 186,388,147	\$ 185,884,519	\$ 219,334,542	18%
TOTAL OTHER SOURCES	\$ 17,020,120	\$ 16,782,317	\$ 10,627,990	\$ 13,097,589	23%
GRAND TOTAL ALL FUNDS	\$ 217,925,065	\$ 203,170,464	\$ 196,512,509	\$ 232,432,131	18%

General Fund Revenues and Sources of Funds

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Fund/Account Description	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	% Incr/ (Dec)
GENERAL FUND					
Fund 101 - General Fund					
Taxes					
Secured Property Tax	\$ 31,562,371	\$ 32,400,163	\$ 34,459,174	\$ 35,950,166	4%
Unsecured Property Tax	909,820	979,084	1,011,083	1,259,526	25%
Supplemental Property Tax	611,140	719,344	698,565	1,136,171	63%
Homeowners Property Tax	146,527	143,036	155,598	161,822	4%
Delinquent Tax - Penalties/Int	59,449	63,080	69,085	69,085	0%
Property Transfer Tax	948,274	1,166,982	1,294,733	949,671	-27%
Property Tax In-Lieu of VLF	13,264,658	13,615,485	14,358,890	14,997,569	4%
Sales Tax	63,834,760	77,312,837	71,243,148	80,953,882	14%
Sales Tax - Prop 172	1,151,953	1,467,174	1,372,284	1,506,007	10%
Transient Occupancy Tax	4,282,804	8,366,278	7,373,732	9,554,733	30%
Electric Utility Franchise Tax	1,219,285	1,341,613	1,368,446	1,756,995	28%
Cable TV Franchise Tax	920,523	892,882	861,236	821,236	-5%
PEG Cable TV Franchise Tax	184,514	178,996	163,590	162,788	0%
Gas Utility Franchise Tax	225,067	275,468	280,978	300,000	7%
Business License Tax	901,602	919,489	913,264	913,264	0%
Solid WasteHauler Franchise Tax	2,346,183	2,629,582	2,494,543	2,646,764	6%
Cannabis X Bus Tax	326,241	548,710	420,000	559,684	33%
Cannabis Q Bus Tax	-	-	2,500,000	2,500,000	0%
Total Taxes	\$ 122,895,170	\$ 143,020,204	\$ 141,038,349	\$ 156,199,363	11%
Licenses and Permits					
Dog Licenses	\$ 77,543	\$ 74,808	\$ 74,066	\$ 74,066	0%
Fire Permits	88,210	94,790	91,872	91,872	0%
Fire Construction Permits	133,957	136,963	210,632	220,000	4%
Building Permits	1,567,539	2,248,335	2,321,051	2,533,211	9%
Electrical Permits	211,736	258,011	265,887	265,887	0%
Plumbing/Mechanical Permits	243,238	275,473	281,108	281,108	0%
Street Permits	832,055	997,740	856,421	856,421	0%
Special Business Permits	-	215	430	430	0%
Cannabis X Bus Permit	176,087	192,080	227,250	186,956	-18%
Cannabis Q Bus Permit	-	934,855	500,000	61,140	-88%
Home Occupation Permits	25,078	22,329	25,963	25,963	0%
Operator's Permits	1,425	2,125	2,100	2,500	19%
Self-Haul Permit	12,800	32,600	21,700	36,000	66%
Other Permits	39,542	37,071	40,308	40,308	0%
Total Licenses and Permits	\$ 3,409,210	\$ 5,307,395	\$ 4,918,788	\$ 4,675,862	-5%

General Fund Revenues and Sources of Funds

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Fund/Account Description	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	% Incr/ (Dec)
Fund 101 - General Fund (continued)					
Fines and Forfeitures					
Municipal Code Violations	\$ 145,877	\$ 217,681	\$ 175,000	\$ 175,000	0%
Vehicle Code Violations	312,857	319,078	293,588	293,588	0%
Parking Citations	573,380	614,086	568,044	568,044	0%
Red-Light Camera Violation	23,769	19,950	30,000	30,000	0%
Total Fines and Forfeitures	\$ 1,055,883	\$ 1,170,795	\$ 1,066,632	\$ 1,066,632	0%
Use of Money and Property					
Investment Earnings	\$ 413,739	\$ 395,082	\$ 100,000	\$ 50,000	-50%
GASB 31 Market Value Adjustmnt	(509,639)	(1,520,938)	-	-	0%
Int. Earned on Lease Payments	-	96,092	-	-	0%
Buildings/Grounds, Rental	227,529	250,362	220,000	220,000	0%
Downtown Community Center,Rent	8,635	9,767	11,250	11,250	0%
Balearic Community Center,Rent	146	-	20,000	10,000	-50%
N Hertzog Comm Center, Rent	146	118	42,500	42,500	0%
Senior Center, Rental	-	-	52,500	-	-100%
Field Rental	23,519	32,300	85,000	85,000	0%
Tennis,Rental	85,650	86,414	100,000	100,000	0%
3175 Airway Rental	132,276	125,940	172,272	172,272	0%
Golf Course Operations	3,526,236	3,470,925	3,782,130	3,825,761	1%
Bus Shelter Advertising	108,304	66,503	110,000	89,832	-18%
Total Use of Money and Property	\$ 4,016,543	\$ 3,012,564	\$ 4,695,652	\$ 4,606,615	-2%
Other Government Agencies					
Other Federal Grants	\$ 297,945	\$ 32,807	\$ -	\$ 53,354	0%
Motor Vehicle In-Lieu Tax	84,182	130,289	136,804	115,307	-16%
Peace Offcrs. Stand./Training	6,364	25,977	30,300	30,300	0%
Beverage Container Program	-	-	30,000	30,000	0%
Mattress Recycling Council	17,145	11,295	10,500	10,500	0%
Reimb. of Mandated Costs	111,647	-	100,000	55,000	-45%
Other State Grants	752,487	907,487	55,023	350,000	536%
Other County Grants/Programs	94,977	407,878	230,000	230,000	0%
Other Governmental Agencies	-	21,625	21,625	21,625	0%
Total Other Govt. Agencies	\$ 1,364,747	\$ 1,537,357	\$ 614,252	\$ 896,086	46%
Fees and Charges					
Plan Check Fee	\$ 753,286	\$ 1,006,125	\$ 959,914	\$ 1,603,056	67%
Zoning, Variance & CUP Fees	334,080	422,790	437,855	\$ 372,740	-15%
Cannabis X CUP	102,532	135,923	104,215	\$ 129,640	24%
Cannabis Q CUP	-	774,794	255,270	\$ 300,000	18%
Subdivision Map Fees	6,000	15,200	23,750	\$ 26,600	12%
Environmental Impact Fees	(1,841)	2,398	5,000	\$ 6,250	25%
Open Space Public Park Impact	-	277,016	-	\$ -	0%
Vacation/Abandonment of R-O-W	150	-	750	\$ 750	0%

General Fund Revenues and Sources of Funds From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Fund/Account Description	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	% Incr/ (Dec)
Fund 101 - General Fund (continued)					
Fees and Charges (continued)					
Source Reduction/Recycling	\$ 6,100	\$ 2,440	\$ 12,000	\$ 2,400	-80%
Self Haul Per-Project Fee	39,667	79,316	83,500	160,000	92%
Special Policing Fees	-	38,084	400,000	400,000	0%
Cannabis X Background	46,061	90,351	75,000	75,000	0%
Cannabis Q Background	-	1,800	181,728	75,720	-58%
Vehicle Storage/Impound Fees	467,287	359,453	350,000	350,000	0%
Vehicle Code Violation Fee	170	160	1,085	1,085	0%
Repossessed Veh. Release Fees	3,765	3,630	3,728	3,728	0%
Jail Booking Fees - City	75,904	13	-	-	0%
Police False Alarms	96,413	204,590	100,000	100,000	0%
Fingerprinting	3,135	8,109	23,175	23,175	0%
Fire Inspections	16,745	8,671	100,000	100,000	0%
EMS - First Responder Fee	-	1,001	1,001	1,001	0%
Paramedic Fee - Advanced	3,507,832	4,470,812	4,021,675	4,620,812	15%
EMS - Ambulance Program	(226,152)	(249,673)	(360,000)	(360,000)	0%
Fire Plan Review Fees	103,701	110,713	147,793	150,000	1%
Fire False Alarms	-	-	1,400	1,400	0%
Accident Cost Recovery	5,491	16,122	10,000	14,000	40%
Fire Special Event Fees	41,462	22,687	41,462	41,462	0%
Park Permits	2,323	57,324	50,000	50,000	0%
Park Improvements	17,940	12,210	17,624	17,624	0%
Aquatics	29,536	49,594	63,000	63,000	0%
Day Camp	33,465	211,044	183,330	183,330	0%
Playgrounds	(292)	224,136	230,000	230,000	0%
Special Events	16,110	26,713	37,800	37,800	0%
Early Childhood	12,660	73,647	131,328	131,328	0%
Instructional Classes	20,170	107,722	350,000	350,000	0%
Basketball	1,649	719	15,750	21,000	33%
Adult Open Gym	-	3,865	6,750	6,750	0%
Softball	7,344	6,032	36,000	37,500	4%
Adult Futsal	-	-	1,650	1,650	0%
Teen Camp	3,551	16,481	34,000	34,000	0%
Senior Center Charges	-	780	10,635	10,635	0%
Community Event Charges	-	670	4,500	7,500	67%
Photocopies	2,380	3,744	3,300	3,300	0%
Building Doc Retention Fee	61,063	88,295	60,000	88,000	47%
Police Reports	25,202	26,892	29,246	29,246	0%
Police Clearance Letters	3,090	2,205	3,958	3,958	0%
Sale of Other Supplies	110	385	700	700	0%
Central Services Charges	61,712	40,652	80,000	80,000	0%
Business License Proc Fee	49,113	26,771	45,000	45,000	0%
EV Charge Station Fees	4,510	13,617	15,000	15,000	0%
Other Charges for Services	13,275	58,916	14,000	30,000	114%
Special Assessments	799	-	1,000	1,000	0%
Total Fees and Charges	\$ 5,747,499	\$ 8,854,937	\$ 8,404,872	\$ 9,677,140	15%

General Fund Revenues and Sources of Funds

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Fund/Account Description	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget	% Incr/ (Dec)
Fund 101 - General Fund (continued)					
Other Revenues					
Contributions	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	0%
Sponsorship	-	88,100	60,000	60,000	0%
Donations	50,000	60,612	70,000	70,000	0%
Construction Permit Insp. Fees	110,490	139,350	115,000	115,000	0%
Damage to City Property	20,096	(4,877)	25,000	25,000	0%
Civil Subpoena Costs	14,265	37,968	14,407	14,407	0%
Settlements Revenue	-	242,075	-	-	0%
Bus Shelter Maint Reimb	35,000	35,000	35,000	35,000	0%
Public Notices	26,273	9,605	24,000	24,000	0%
Other Reimbursements	420,292	446,453	470,000	470,000	0%
Nonoperating Income - Other	1,581,124	1,524,562	1,749,586	1,197,039	-32%
Sale of Other Equipment	-	-	1,000	1,000	0%
Other	292,272	434,299	300,000	300,000	0%
Total Other Revenues	\$ 2,549,813	\$ 3,038,147	\$ 2,888,993	\$ 2,336,446	-19%
Total Revenues	\$ 141,038,864	\$ 165,941,399	\$ 163,627,538	\$ 179,458,144	10%
Other Financing Sources					
Operating Transfers In	\$ 9,173,146	\$ -	\$ -	\$ 868,898	0%
Total Other Financing Sources	\$ 9,173,146	\$ -	\$ -	\$ 868,898	0%
Total Fund 101	\$ 150,212,010	\$ 165,941,399	\$ 163,627,538	\$ 180,327,042	10%
Fund 150 - Disaster Fund					
Other Federal Grants	\$ 1,528,403	\$ -	\$ -	\$ -	0%
Other County Grants/Programs	793,904	498	-	-	0%
Total Revenues	\$ 2,322,308	\$ 498	\$ -	\$ -	0%
Operating Transfers In	\$ 5,053,108	\$ -	\$ -	\$ -	0%
Total Other Financing Sources	\$ 5,053,108	\$ -	\$ -	\$ -	0%
Total Fund 150	\$ 7,375,416	\$ 498	\$ -	\$ -	0%

Summary of Appropriations by Account - All Funds (Excludes CIP)

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Account Description	Account Number	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
Salaries and Benefits					
Salaries and Wages	501000	\$ -	\$ -	\$ (4,019,104)	\$ (4,019,104)
Regular Salaries - Sworn	501100	22,816,872	23,807,989	26,453,129	27,664,096
Regular Salaries - Non-Sworn	501200	19,944,782	22,518,813	29,492,500	34,482,354
Regular Salaries - Part-Time	501300	3,956,381	4,349,512	5,031,708	5,478,561
Overtime	501400	6,005,502	7,455,603	4,039,324	4,904,449
Accrual Payoff - Excess Max.	501500	544,193	547,368	191,128	191,128
Vacation/Comp. Time Cash Out	501600	339,273	621,619	303,980	303,980
Holiday Allowance	501700	790,135	945,976	931,829	886,313
Separation Pay-Off	501800	427,400	468,359	145,776	145,776
Other Compensation	501900	2,570,924	2,908,337	3,129,275	4,079,024
Furloughs	502200	1,634,270	1,659	-	-
Cafeteria Plan	505100	9,012,954	10,085,251	12,617,318	13,604,307
Medicare	505200	872,435	967,931	941,069	945,032
Retirement	505300	29,191,353	31,508,915	35,238,203	37,617,542
Longevity	505400	3,610	4,378	4,404	785,763
Executive Prof Development	505500	60,021	70,537	96,700	80,915
Auto Allowance	505600	45,892	48,432	153,500	55,200
Unemployment	505800	-	29,829	80,020	80,020
Workers' Compensation	505900	2,084,776	1,497,421	2,207,147	2,207,147
City Contrib - Retiree Medical	506100	1,831,960	1,853,524	2,460,000	2,460,000
Subtotal Salaries and Benefits		\$ 102,132,733	\$ 109,691,451	\$ 119,497,906	\$ 131,952,503
Maintenance and Operations					
Stationery and Office	510100	\$ 155,333	\$ 198,539	\$ 227,950	\$ 220,400
Multi-Media, Promos, Subscript.	510200	315,791	604,630	552,789	572,789
Small Tools and Equipment	510300	269,852	416,520	268,417	265,667
Uniforms and Clothing	510400	464,330	330,858	414,160	392,160
Safety and Health	510500	704,118	1,580,465	564,480	581,913
Maintenance and Construction	510600	663,692	1,195,455	676,850	691,750
Agriculture	510700	71,487	70,644	97,000	97,000
Fuel	510800	470,963	698,298	501,400	501,400
Electricity - Buildings & Fac.	515100	602,939	680,488	581,220	580,020
Electricity - Power	515200	232,269	304,306	281,800	281,800
Electricity - Street Lights	515300	1,041,778	1,097,881	1,000,000	1,000,000
Gas	515400	61,813	77,743	45,400	45,400
Water - Domestic	515500	97,359	101,757	77,100	76,100
Water - Parks and Parkways	515600	1,010,482	1,051,167	859,100	859,100
Waste Disposal	515700	129,257	232,551	262,400	262,447
Janitorial and Housekeeping	515800	432,229	527,387	643,143	692,143
Postage	520100	1,858	-	442	442
Legal Advertising/Filing Fees	520200	238,936	245,963	240,332	256,332

Summary of Appropriations by Account - All Funds (Excludes CIP)

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Account Description	Account Number	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
Maintenance and Operations (Continued)					
Advertising and Public Info.	520300	13,542	15,837	16,850	16,850
Telephone/Radio/Communications	520400	881,929	926,088	956,400	952,400
Business Meetings	520500	17,195	52,622	54,280	51,780
Mileage Reimbursement	520600	445	167	3,300	3,300
Dues and Memberships	520700	142,976	192,146	203,047	203,957
Board Member Fees	520800	37,400	38,400	41,300	49,700
Professional Development	520900	252,475	491,428	613,646	653,856
Buildings and Structures	525100	202,715	257,270	326,500	371,500
Landscaping and Sprinklers	525200	2,727,856	3,194,907	3,250,500	3,400,500
Automotive Equipment	525400	211,690	201,314	256,250	262,500
Office Furniture	525600	-	-	2,000	2,000
Office Equipment	525700	59,334	57,876	49,100	64,550
Other Equipment	525800	844,146	852,952	945,800	943,650
Streets, Alleys and Sidewalks	525900	991,658	1,001,029	1,007,200	1,727,790
Employment	530100	536,474	217,154	26,000	26,000
Consulting	530200	3,754,879	4,030,479	4,705,933	4,470,595
Legal	530300	2,923,117	3,499,851	2,764,420	2,814,420
Engineering and Architectural	530400	223,716	673,639	578,962	578,962
Financial & Information Svcs.	530500	503,245	560,820	1,078,750	1,078,750
Medical and Health Inspection	530600	184,604	149,877	192,100	228,100
Public Safety	530700	2,152,776	2,238,968	2,505,300	2,563,920
Recreation	530800	35,932	221,030	476,110	557,720
Sanitation	530900	715	1,591	1,200	1,200
Principal Payments	535100	1,675,000	1,941,839	2,450,000	3,642,600
Interest Payments	535200	1,148,277	1,115,882	1,067,905	1,146,705
External Rent	535400	349,719	641,274	841,798	889,364
Grants, Loans and Subsidies	535500	6,788,668	2,117,444	821,766	2,091,760
Depreciation	535600	1,216,665	1,248,411	50,000	1,325,000
Internal Rent Central Services	535800	61,712	40,652	99,722	99,722
Internal Rent Postage	535900	95,570	86,923	111,334	111,334
Internal Rent - Maintenance	536100	884,837	894,887	884,887	884,887
Internal Rent - Repl Cost	536200	1,224,816	1,225,836	1,217,816	1,217,816
Internal Rent - Fuel	536400	522,812	513,166	501,400	501,400
Internal Rent Genl Liability	536500	2,072,577	2,072,221	2,072,221	2,072,221
Internal Rent Workers' Comp	536600	2,735,854	2,689,915	2,689,915	2,939,915
Internal Rent Unemployment	536700	80,914	80,180	80,180	80,180
General Liability	540100	1,178,015	1,722,409	1,625,875	1,705,250
Special Liability	540200	-	-	9,400	9,400
Buildings & Personal Property	540500	92,326	-	165,200	195,200
Taxes and Assessments	540700	220,416	237,408	196,200	196,200
Contingency	540800	2,490,371	(190,589)	550,000	550,000
Other Costs	540900	668	4,464	1,640,656	1,948
Emergency Protective Measure	580200	2,254,444	184,550	-	-
Subtotal Maintenance and Operations		\$ 48,756,970	\$ 44,916,967	\$ 44,425,206	\$ 48,061,765

Summary of Appropriations by Account - All Funds (Excludes CIP)

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Account Description	Account Number	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
Fixed Assets					
Automotive Equipment	590500	\$ 6,719	\$ 11,726	\$ 1,939,302	\$ 1,905,000
Office Furniture	590600	9,211	55,581	12,900	12,900
Office Equipment	590700	-	34,987	-	-
Other Equipment	590800	1,742,174	1,915,127	3,065,359	5,559,421
Loss on Disposal of Assets	599100	170,904	66,900	-	-
Nonoperating Expenses - Other	599400	-	-	-	-
Capital Replacement Reserve	599500	-	-	1,275,000	-
Subtotal Fixed Assets		\$ 1,929,008	\$ 2,084,321	\$ 6,292,561	\$ 7,477,321
Transfers Out					
Transfers Out	595100	\$ 31,246,374	\$ 18,348,736	\$ 10,627,990	\$ 14,198,326
Subtotal Transfers Out		\$ 31,246,374	\$ 18,348,736	\$ 10,627,990	\$ 14,198,326
TOTAL APPROPRIATIONS - ALL FUNDS		\$ 184,065,085	\$ 175,041,476	\$ 180,843,663	\$ 201,689,915

(1) In FY 2021-22, the City changed the budgeting methodology for professional development. Only executive professional development included in the employee MOUs is included in this account. Other professional development such as training, licenses and certificates are accounted for under maintenance and operations.

(2) In FY 2021-22, the City corrected the budgeting method for billing internal charges. The prior years have not been adjusted to ensure consistency with the audited financial statements.

Summary of Appropriations by Account – General Fund (Excludes CIP)

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Account Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
Salaries and Benefits				
Salaries and Wages	\$ -	\$ -	\$ (4,019,104)	\$ (4,019,104)
Regular Salaries - Sworn	22,154,621	23,562,158	26,180,419	27,403,446
Regular Salaries - Non-Sworn	18,150,683	20,754,954	27,013,980	32,143,525
Regular Salaries - Part-Time	3,324,360	4,078,869	4,848,352	5,238,339
Overtime	5,197,220	7,146,584	3,957,348	4,822,473
Accrual Payoff - Excess Max.	538,580	541,323	186,128	186,128
Vacation/Comp. Time Cash Out	322,809	599,334	302,980	302,980
Holiday Allowance	781,983	938,271	925,779	872,683
Separation Pay-Off	412,170	457,851	145,376	145,376
Other Compensation	2,548,442	2,880,943	3,084,586	4,014,306
Furloughs	395	1,640	-	-
Cafeteria Plan	8,579,552	9,770,813	12,082,759	13,086,036
Medicare	812,009	934,717	900,441	905,599
Retirement	28,558,928	30,762,322	34,159,494	36,571,441
Longevity	3,610	4,378	4,404	785,763
Executive Prof Development	59,811	69,224	92,800	75,210
Auto Allowance	45,892	48,432	56,100	55,200
City Contrib - Retiree Medical	1,831,960	1,853,524	2,460,000	2,460,000
Subtotal Salaries and Benefits	\$ 93,323,021	\$ 104,405,336	\$ 112,381,842	\$ 125,049,401
Maintenance and Operations				
Stationery and Office	\$ 153,014	\$ 196,853	\$ 218,950	\$ 211,400
Multi-Media, Promos, Subscript.	314,291	585,802	550,989	558,489
Small Tools and Equipment	260,464	331,610	250,976	248,226
Uniforms and Clothing	448,022	324,208	410,160	388,160
Safety and Health	502,118	1,006,018	563,980	581,413
Maintenance and Construction	371,439	829,766	319,350	326,750
Agriculture	71,487	70,644	97,000	97,000
Electricity - Buildings & Fac.	602,939	680,488	581,220	580,020
Electricity - Power	232,269	304,306	281,800	281,800
Electricity - Street Lights	1,041,778	1,097,881	1,000,000	1,000,000
Gas	61,813	77,743	45,400	45,400
Water - Domestic	97,359	101,757	77,100	76,100
Water - Parks and Parkways	1,010,482	1,051,167	859,100	859,100
Waste Disposal	128,156	231,953	261,400	261,447
Janitorial and Housekeeping	429,683	524,889	641,243	690,243
Postage	1,858	-	-	-
Legal Advertising/Filing Fees	223,936	229,975	236,600	236,600
Advertising and Public Info.	12,540	14,501	14,300	14,300
Telephone/Radio/Communications	881,929	846,707	836,400	832,400
Business Meetings	17,195	52,572	53,580	51,080
Mileage Reimbursement	445	167	3,300	3,300
Dues and Memberships	142,186	190,702	201,047	201,957

Summary of Appropriations by Account – General Fund (Excludes CIP)

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Account Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
Maintenance and Operations (Continued)				
Board Member Fees	37,400	38,400	41,300	41,300
Professional Development	251,023	457,072	606,686	646,896
Buildings and Structures	95,516	162,681	202,500	247,500
Landscaping and Sprinklers	2,714,835	3,186,509	3,250,500	3,400,500
Office Furniture	-	-	2,000	2,000
Office Equipment	59,141	57,674	48,900	64,350
Other Equipment	840,595	848,658	931,300	929,150
Streets, Alleys and Sidewalks	991,658	1,001,029	1,007,200	1,007,200
Employment	536,474	217,154	26,000	26,000
Consulting	2,689,041	3,152,587	3,597,395	3,541,040
Legal	2,920,494	3,499,851	2,756,300	2,806,300
Engineering and Architectural	197,976	659,054	568,898	568,898
Financial & Information Svcs.	503,245	560,820	1,078,750	1,078,750
Medical and Health Inspection	184,604	149,877	192,100	228,100
Public Safety	2,137,500	2,238,968	2,505,300	2,513,920
Recreation	35,932	211,396	476,110	510,720
Sanitation	715	1,591	1,200	1,200
Principal Payments	1,675,000	1,941,839	2,450,000	3,450,000
Interest Payments	1,139,501	1,089,686	1,067,905	1,067,905
External Rent	349,719	641,274	841,798	889,364
Grants, Loans and Subsidies	1,122,837	1,729,447	23,000	1,287,994
Internal Rent Central Services	61,712	40,652	99,722	99,722
Internal Rent Postage	95,397	86,682	110,792	110,792
Internal Rent - Maintenance	884,383	894,300	884,300	884,300
Internal Rent - Repl Cost	1,224,257	1,225,276	1,217,256	1,217,256
Internal Rent - Fuel	522,812	513,166	501,400	501,400
Internal Rent Genl Liability	2,069,259	2,069,109	2,069,259	2,069,259
Internal Rent Workers' Comp	2,688,443	2,659,196	2,688,442	2,938,442
Internal Rent Unemployment	79,685	79,239	79,687	79,687
Taxes and Assessments	88,723	56,295	96,200	96,200
Contingency	36,760	35,988	500,000	500,000
Other Costs	261	4,297	1,640,308	1,600
Subtotal Maintenance and Operations	\$ 33,240,302	\$ 38,259,476	\$ 39,066,403	\$ 40,352,930

Summary of Appropriations by Account – General Fund (Excludes CIP)

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Account Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
Fixed Assets				
Automotive Equipment	-	5,060	-	-
Office Furniture	\$ 9,211	\$ 55,581	\$ 12,900	\$ 12,900
Office Equipment	-	34,987	-	-
Other Equipment	1,565,872	1,759,250	1,538,406	1,814,222
Subtotal Fixed Assets	\$ 1,575,083	\$ 1,854,877	\$ 1,551,306	\$ 1,827,122
Transfers Out				
Operating Transfers Out	\$ 22,073,228	\$ 18,348,736	\$ 10,627,990	\$ 13,097,589
Subtotal Transfers Out	\$ 22,073,228	\$ 18,348,736	\$ 10,627,990	\$ 13,097,589
TOTAL APPROPRIATIONS - GENERAL FUND	\$ 150,211,634	\$ 162,868,426	\$ 163,627,541	\$ 180,327,042

(1) In Fiscal Year 2021-22, the City changed the budgeting methodology for professional development. Only executive professional development included in the employee MOUs is included in this account. Other professional development such as training, licenses and certificates are accounted for under maintenance and operations.

(2) In Fiscal Year 2021-22, the City corrected the budgeting method for billing internal charges. The prior years have not been adjusted to ensure consistency with the audited financial statements.

Summary of Appropriations by Department/by Category – All Funds (Excludes CIP)

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Department/Category	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
City Council				
Salaries and Benefits	\$ 576,329	\$ 721,605	\$ 787,591	\$ 586,969
Maintenance and Operations	75,072	150,593	161,181	161,181
Fixed Assets	-	4,149	2,000	2,000
Subtotal City Council	\$ 651,401	\$ 876,347	\$ 950,772	\$ 750,150
City Manager's Office				
Salaries and Benefits	\$ 6,925,457	\$ 6,636,335	\$ 8,567,839	\$ 9,264,772
Maintenance and Operations	6,291,706	3,716,053	4,519,189	4,470,359
Fixed Assets	8,832	25,407	16,900	16,900
Subtotal City Manager's Office	\$ 13,225,995	\$ 10,377,795	\$ 13,103,928	\$ 13,752,031
City Attorney				
Maintenance and Operations	1,020,568	965,843	1,000,000	1,050,000
Subtotal City Attorney	\$ 1,020,568	\$ 965,843	\$ 1,000,000	\$ 1,050,000
Finance				
Salaries and Benefits	\$ 2,710,936	\$ 3,063,697	\$ 3,925,980	\$ 4,280,029
Maintenance and Operations	980,626	766,643	1,270,430	1,273,330
Fixed Assets	50,469	60,089	37,300	37,300
Subtotal Finance	\$ 3,742,031	\$ 3,890,428	\$ 5,233,710	\$ 5,590,659
Parks and Community Services				
Salaries and Benefits	\$ 3,122,392	\$ 4,109,052	\$ 5,193,213	\$ 5,859,474
Maintenance and Operations	1,972,444	2,808,948	3,031,308	3,266,471
Fixed Assets	480	215	3,800	3,800
Subtotal Parks and Community Services	\$ 5,095,316	\$ 6,918,216	\$ 8,228,321	\$ 9,129,745
Information Technology				
Salaries and Benefits	\$ 2,233,613	\$ 2,631,490	\$ 3,845,235	\$ 4,435,399
Maintenance and Operations	496,323	510,300	609,663	610,670
Fixed Assets	1,193,665	1,099,026	2,714,745	3,786,211
Subtotal Information Technology	\$ 3,923,602	\$ 4,240,816	\$ 7,169,643	\$ 8,832,280
Police Department				
Salaries and Benefits	\$ 44,987,381	\$ 47,198,919	\$ 47,395,997	\$ 52,034,331
Maintenance and Operations	6,570,434	6,863,091	7,015,431	7,148,467
Fixed Assets	368,544	609,168	217,414	715,010
Subtotal Police Department	\$ 51,926,360	\$ 54,671,177	\$ 54,628,842	\$ 59,897,808
Fire and Rescue Department				
Salaries and Benefits	\$ 24,943,737	\$ 27,497,513	\$ 27,415,852	\$ 30,632,989
Maintenance and Operations	4,764,999	5,516,769	5,067,282	5,117,134
Fixed Assets	40,656	93,077	35,000	35,000
Subtotal Fire and Rescue Department	\$ 29,749,393	\$ 33,107,359	\$ 32,518,134	\$ 35,785,123

Summary of Appropriations by Department/by Category – All Funds (Excludes CIP)

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Department/Category	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
Development Services				
Salaries and Benefits	\$ 5,495,888	\$ 6,194,331	\$ 8,005,554	\$ 8,786,675
Maintenance and Operations	6,110,035	2,157,795	2,015,076	2,016,612
Fixed Assets	79,530	78,645	13,200	938,200
Subtotal Development Services	\$ 11,685,453	\$ 8,430,771	\$ 10,033,830	\$ 11,741,487
Public Works				
Salaries and Benefits	\$ 9,168,615	\$ 9,712,094	\$ 11,749,645	\$ 13,460,865
Maintenance and Operations	13,976,617	14,338,405	12,414,033	14,999,641
Fixed Assets	186,832	114,545	3,252,202	1,942,900
Subtotal Public Works	\$ 23,332,064	\$ 24,165,044	\$ 27,415,880	\$ 30,403,406
Non-Departmental				
Salaries and Benefits	\$ -	\$ 1,926,415	\$ 2,611,000	\$ 2,611,000
Maintenance and Operations	6,498,145	7,122,528	7,321,613	7,947,899
Fixed Assets	31,246,374	18,348,736	10,627,990	14,198,326
Subtotal Non-Departmental	\$ 37,744,519	\$ 27,397,679	\$ 20,560,603	\$ 24,757,225
TOTAL APPROPRIATIONS - ALL FUNDS				
Salaries and Benefits	\$ 102,132,733	\$ 109,691,451	\$ 119,497,906	\$ 131,952,503
Maintenance and Operations	\$ 48,756,970	44,916,967	44,425,206	48,061,765
Fixed Assets	\$ 33,175,382	20,433,057	16,920,551	21,675,647
TOTAL APPROPRIATIONS - ALL FUNDS	\$ 184,065,085	\$ 175,041,476	\$ 180,843,663	\$ 201,689,915

Summary of Appropriations by Department/by Category – General Fund (Excludes CIP)

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Department/Category	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
City Council				
Salaries and Benefits	\$ 569,640	\$ 713,167	\$ 787,591	\$ 586,969
Maintenance and Operations	75,072	150,593	161,181	161,181
Fixed Assets	-	4,149	2,000	2,000
Subtotal City Council	\$ 644,712	\$ 867,909	\$ 950,772	\$ 750,150
City Manager's Office				
Salaries and Benefits	\$ 4,161,412	\$ 4,756,506	\$ 5,955,494	\$ 6,599,895
Maintenance and Operations	1,898,436	1,743,278	2,191,964	2,063,759
Fixed Assets	8,832	5,696	16,900	16,900
Subtotal City Manager's Office	\$ 6,068,680	\$ 6,505,480	\$ 8,164,358	\$ 8,680,554
City Attorney				
Maintenance and Operations	\$ 968,029	\$ 958,775	\$ 1,000,000	\$ 1,050,000
Subtotal City Attorney	\$ 968,029	\$ 958,775	\$ 1,000,000	\$ 1,050,000
Finance				
Salaries and Benefits	\$ 2,602,464	\$ 2,991,058	\$ 3,925,980	\$ 4,280,029
Maintenance and Operations	925,824	760,575	1,270,430	1,273,330
Fixed Assets	50,469	59,523	37,300	37,300
Subtotal Finance	\$ 3,578,756	\$ 3,811,155	\$ 5,233,710	\$ 5,590,659
Parks and Community Services				
Salaries and Benefits	\$ 2,556,845	\$ 4,011,188	\$ 4,972,315	\$ 5,713,778
Maintenance and Operations	1,447,264	2,367,925	2,703,213	2,844,266
Fixed Assets	480	215	3,800	3,800
Subtotal Parks and Community Services	\$ 4,004,589	\$ 6,379,328	\$ 7,679,328	\$ 8,561,844
Information Technology				
Salaries and Benefits	\$ 2,166,144	\$ 2,580,685	\$ 3,094,546	\$ 3,826,595
Maintenance and Operations	400,339	427,077	559,663	560,670
Fixed Assets	1,193,665	1,097,184	1,348,745	1,536,211
Subtotal Information Technology	\$ 3,760,148	\$ 4,104,946	\$ 5,002,954	\$ 5,923,476
Police Department				
Salaries and Benefits	\$ 42,769,155	\$ 46,509,880	\$ 46,785,712	\$ 51,417,095
Maintenance and Operations	5,943,647	6,517,974	6,717,238	7,020,467
Fixed Assets	193,142	476,558	88,461	176,811
Subtotal Police Department	\$ 48,905,944	\$ 53,504,411	\$ 53,591,411	\$ 58,614,373

Summary of Appropriations by Department/by Category – General Fund (Excludes CIP)

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Department/Category	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
Fire and Rescue Department				
Salaries and Benefits	\$ 24,270,527	\$ 27,423,236	\$ 27,415,852	\$ 30,632,989
Maintenance and Operations	4,731,131	4,782,204	5,067,282	5,117,134
Fixed Assets	40,656	93,077	35,000	35,000
Subtotal Fire and Rescue Department	\$ 29,042,315	\$ 32,298,517	\$ 32,518,134	\$ 35,785,123
Development Services				
Salaries and Benefits	\$ 4,873,323	\$ 5,677,062	\$ 7,472,574	\$ 8,217,540
Maintenance and Operations	628,744	1,767,062	1,026,200	1,027,736
Fixed Assets	79,530	78,645	11,200	11,200
Subtotal Development Services	\$ 5,581,596	\$ 7,522,770	\$ 8,509,974	\$ 9,256,476
Public Works				
Salaries and Benefits	\$ 7,385,128	\$ 7,816,139	\$ 9,360,778	\$ 11,163,511
Maintenance and Operations	10,401,331	11,661,486	11,047,619	11,286,487
Fixed Assets	8,309	39,830	7,900	7,900
Subtotal Public Works	\$ 17,794,769	\$ 19,517,456	\$ 20,416,297	\$ 22,457,898
Non-Departmental				
Salaries and Benefits	\$ 1,968,384	\$ 1,926,415	\$ 2,611,000	\$ 2,611,000
Maintenance and Operations	5,820,484	7,122,528	7,321,613	7,947,899
Transfers Out	22,073,228	18,348,736	10,627,990	13,097,589
Subtotal Non-Departmental	\$ 29,862,096	\$ 27,397,679	\$ 20,560,603	\$ 23,656,488
TOTAL APPROPRIATIONS - GENERAL FUND				
Salaries and Benefits	\$ 93,323,021	\$ 104,405,336	\$ 112,381,842	\$ 125,049,401
Maintenance and Operations	33,240,302	38,259,476	39,066,403	40,352,930
Fixed Assets	1,575,083	1,854,877	1,551,306	1,827,122
Transfers Out	22,073,228	18,348,736	10,627,990	13,097,589
TOTAL APPROPRIATIONS - ALL FUNDS	\$ 150,211,634	\$ 162,868,426	\$ 163,627,541	\$ 180,327,042

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