



## **City of Costa Mesa**

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

#### **Agenda**

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**Tuesday, May 10, 2022**

**5:00 PM**

**City Council Chambers  
77 Fair Drive**

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#### **Study Session**

The City Council meetings are presented in a hybrid format, both in-person at City Hall and virtually via Zoom Webinar. Pursuant to the State of California Assembly Bill 361(Gov. Code §54953(b)(3)) the City Council Members and staff may choose to participate in person or by video conference.

You may participate via the following options:

1. Attending in person: Attendees are encouraged to wear masks at their discretion. If you are feeling ill, you may still participate in the meeting via Zoom.

2. Members of the public can view the City Council meetings live on COSTA MESA TV (SPECTRUM CHANNEL 3 AND AT&T U-VERSE CHANNEL 99) or [http://costamesa.granicus.com/player/camera/2?publish\\_id=10&redirect=true](http://costamesa.granicus.com/player/camera/2?publish_id=10&redirect=true) and online at [youtube.com/costamesatv](https://www.youtube.com/c/costamesatv).

3. Zoom Webinar: Please click the link below to join the webinar:

<https://us06web.zoom.us/j/98376390419?pwd=dnpFelc5TnU4a3BKWVlyRVZMallZZz09> Or  
sign into Zoom.com and “Join a Meeting” Enter Webinar ID: 983 7639 0419/ Password:  
905283

- If Zoom is not already installed on your computer, click “Download & Run Zoom” on the launch page and press “Run” when prompted by your browser. If Zoom has previously been installed on your computer, please allow a few moments for the application to launch automatically.
- Select “Join Audio via Computer.” The virtual conference room will open. If you receive a message reading, “Please wait for the host to start this meeting,” simply remain in the room until the meeting begins.
- 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 3 minutes, or as otherwise directed.

Participate via telephone:

Call: 1 669 900 6833 Enter Webinar ID: 983 7639 0419/ Password: 905283

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 3 minutes, or as otherwise directed.

4. 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](mailto: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.

5. Please know that it is important for the City to allow public participation at this meeting. If you are unable to participate in the meeting via the processes set forth above, please contact the City Clerk at (714) 754-5225 or [cityclerk@costamesaca.gov](mailto:cityclerk@costamesaca.gov) and staff will attempt to accommodate you. While the City does not expect there to be any changes to the above process for participating in this meeting, if there is a change, the City will post the information as soon as possible to the City’s website.

Note that records submitted by the public will not be redacted in any way and will be posted online as submitted, including any personal contact information. All pictures, PowerPoints, and videos submitted for display at a public meeting must be previously reviewed by staff to verify appropriateness for general audiences. No links to YouTube videos or other streaming services will be accepted, a direct video file will need to be emailed to staff prior to each meeting in order to minimize complications and to play the video without delay. The video must be one of the following formats, .mp4, .mov or .wmv. Only one file may be included per speaker for public comments. Please e-mail to the City Clerk at [cityclerk@costamesaca.gov](mailto:cityclerk@costamesaca.gov) NO LATER THAN 12:00 Noon on the date of the meeting.

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Note regarding agenda-related documents provided to a majority of the City Council after distribution of the City Council agenda packet (GC §54957.5): Any related documents provided to a majority of the City Council after distribution of the City Council Agenda Packets will be made available for public inspection. Such documents will be posted on the city's website and will be available at the City Clerk's office, 77 Fair Drive, Costa Mesa, CA 92626.

All cell phones and other electronic devices are to be turned off or set to vibrate. Members of the audience are requested to step outside the Council Chambers to conduct a phone conversation.

Free Wi-Fi is available in the Council Chambers during the meetings. The network username available is: CM\_Council. The password is: cmcouncil1953.

As a LEED Gold Certified City, Costa Mesa is fully committed to environmental sustainability. A minimum number of hard copies of the agenda will be available in the Council Chambers. For your convenience, a binder of the entire agenda packet will be at the table in the foyer of the Council Chambers for viewing.

The City of Costa Mesa aims to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is currently provided, the Clerks office will attempt to accommodate in a reasonable manner. Note, Closed Captioning is available via the Zoom application. Please contact the City Clerk's office 24 hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible 714-754-5225 or at [cityclerk@costamesaca.gov](mailto:cityclerk@costamesaca.gov).

El objetivo de la Ciudad de Costa Mesa es cumplir con la ley de Estadounidenses con Discapacidades (ADA) en todos los aspectos. Si como asistente o participante en esta junta, usted necesita asistencia especial, más allá de lo que actualmente se proporciona, la oficina del Secretario de la Ciudad intentara de complacer en una forma razonable. Favor de comunicarse con la oficina del Secretario de la Ciudad con 24 horas de anticipación para informarnos de sus necesidades y determinar si alojamiento es realizable al 714-754-5225 o [cityclerk@costamesaca.gov](mailto:cityclerk@costamesaca.gov).

**REGULAR STUDY SESSION OF THE CITY COUNCIL**

**MAY 10, 2022 – 5:00 P.M.**

**JOHN STEPHENS**  
Mayor

**MANUEL CHAVEZ**  
Council Member - District 4

**ANDREA MARR**  
Mayor Pro Tem - District 3

**JEFFREY HARLAN**  
Council Member - District 6

**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**

**STUDY SESSION ITEM: (Next Page)**

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1. **FISCAL YEAR 2022-23 PROPOSED BUDGET STUDY SESSION** **22-688**

RECOMMENDATION:

Conduct a Study Session regarding the Fiscal Year 2022-23 Proposed All Funds Budget of \$206.0 million, with a General Fund component of \$163.5 million, and provide initial feedback and direction to staff in advance of final adoption of the budget by June 30, 2022.

**Attachments:** [Study Session Agenda Report 5-10-2022](#)

[1. Table of Organization](#)

[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 All Funds \(Excludes CIP\)](#)

[7. Summary of Appropriations by Department General Fund \(Excludes CIP\)](#)

**ADJOURNMENT**



# City of Costa Mesa

## Agenda Report

77 Fair Drive  
Costa Mesa, CA 92626

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**File #:** 22-688

**Meeting Date:** 5/10/2022

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**TITLE:**

**FISCAL YEAR 2022-23 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 2022-23 Proposed All Funds Budget of \$206.0 million, with a General Fund component of \$163.5 million, and provide initial feedback and direction to staff in advance of final adoption of the budget by June 30, 2022.

**BACKGROUND:**

The Proposed Budget for FY 2022-23 supports a first-class local government capable of meeting essential community needs and providing a solid foundation for recovery.

Over the past year, City operations have been streamlined to provide the core services on which our community relies - public safety; recreation, arts, and cultural programming; economic development and community planning; infrastructure creation and maintenance; and, safe, clean and enjoyable public spaces.

Operating departments have restructured to support organizational effectiveness and interdepartmental coordination; internal processes have been redesigned; and digital customer service tools have been developed with more in the works to enhance responsiveness and maximize efficiencies.

The FY 2022-23 Budget recognizes our interconnectedness as a community. As one of the most desirable residential communities in the County, we have long sought to model new ways to live sustainably and care for one another. As we recover from the pandemic, we seek a more equitable, more inclusive community, with an economic recovery that lives up to our values, by keeping our most vulnerable residents in their homes, providing safe places for our children to recreate, celebrating our local artists, preserving our small businesses, and encouraging our citizens to speak with authenticity regarding their passions and our neighborhoods.

Given the fragile state of the economy, expenditure enhancements received a high level of scrutiny during this budget process, and proposed spending increases were selected based on critical need and the continuation of essential services to our community.

### ***Guiding Principles***

The guiding principles that inspired the recommendations for the FY 2022-23 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;
- Advance Environmental Sustainability and Climate Resiliency.

The recommendations contained in the FY 2022-23 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 2022-23 Proposed Budget, “**Paving a Brighter Future Together,**” conveys the revival of our community as we work together, building a brighter future for our community, our youth, our seniors, and our businesses, as we incorporate key strategies to ensure long-term fiscal sustainability.

Costa Mesa’s local economy has fared better than both the nation and California based primarily on the strength of our local businesses and the types of industries located within our City limits. Our strong tax base has also offered some insulation from the turbulent economy. However, our City is not immune to the larger economic influences and the current market environment continues to require fiscal prudence.

Thus, all budget proposals submitted in the FY 2022-23 Proposed Budget underwent a thorough review and in-depth analysis, only considering the very few that are necessary for long term sustainability and to continue essential core services.

### ***Overview of FY 2021-22 Proposed All Funds Budget***

The Proposed FY 2022-23 Budget totals \$206.0 million in All Funds. This reflects an increase of \$8.1 million, or four percent, from the FY 2021-22 All Funds Budget of \$197.9 million.

**Table 1****FY 2022-23 PROPOSED BUDGET - ALL FUNDS**

Appropriations All Funds	Adopted FY 2021-22	Proposed FY 2022-23	Increase/(Decrease)	
			Amount	Percent
Operating Budget	\$163,522,932	\$170,095,673	\$6,572,741	4.0%
Transfers Out	9,841,585	10,627,990	786,405	7.9%
Capital Budget	24,566,362	25,312,023	745,661	3.0%
Total	\$197,930,879	\$206,035,686	\$8,104,807	4.1%

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 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 2022-23 Proposed All Funds Budget are as follows:

**Operating Budget**

The proposed increase of \$6.6 million, for a total of \$170.1 million in the Operating Budget's portion of the FY 2022-23 All Funds Budget is mostly comprised of increased staffing and service levels to restore essential services, most of which is housed in the General Fund.

**Transfers Out**

Transfers Out from All Funds total \$10.6 million. The Transfers Out are from the General Fund which transfers monies into three funds, the Capital Improvement Fund (\$5.4 million) to support the Capital Assets Needs Ordinance (CAN), and the five percent of General Fund revenues required to fund the annual Capital Improvement Plan; the 1.5 percent transfer to the Information Technology Replacement Fund (\$2.4 million) for the planned replacement of aging technology and software systems throughout the City; and, finally the Equipment Replacement Fund (\$2.8 million) to support the replacement of the City's aging fleet and ongoing fleet maintenance costs.

The transfer to the Equipment Replacement Fund is a new transfer proposed to correct the longstanding deficit in the City's Equipment Replacement Fund, which is responsible for the financing, maintenance and repair of the City's entire vehicle/apparatus/heavy equipment fleet and the fleet maintenance crew of 7.6 FTEs currently responsible for repairing and maintaining this diverse fleet which is comprised of diesel, gasoline, propane, compressed natural gas, hybrid and electric vehicles. The fleet is comprised of more than 350 vehicles/apparatus/equipment including



fire engines, fire ladder/tiller trucks, ambulances, patrol officer vehicles, tractors, medium duty trucks, asphalt trucks, hydraulic vactors, heavy equipment trailers, ten-wheeler trucks, motorcycles, emergency generators, and three Cal OES firefighting apparatus to name a few.

The Equipment Replacement fund has been historically underfunded causing a severe backlog of vehicles/apparatus in need of replacement and many other vehicles far exceeding their useful life resulting in costly repairs that surpass the asset's replacement value. As of June 30, 2019, the Equipment Replacement Fund ended the fiscal year with zero cash. For a full service City such as Costa Mesa, there needs to be sufficient funding to adequately support the City's fleet, especially the public safety and public services teams that are critical to emergency response. The FY 2022-23 Proposed All Funds Budget contains a recurring \$2.8 million to fully fund all staff performing fleet maintenance functions and sufficient funding to replace a larger portion of the City's fleet at the end of the useful life of the asset.

#### **Capital Budget**

The All Funds Capital Budget of \$25.3 million reflects the City's annual Capital Improvement Program (CIP) Budget that contains an increase of \$745,661 as a result of the full funding of the CAN, as well as changes in other special and restricted funds for Capital projects. Additional detail regarding the CIP Budget was presented at the April 26, 2022 Study Session for the CIP and will be contained in further detail in the CIP section of the FY 2022-23 Proposed Budget Book. At the CIP Study Session, City Council requested that staff include a capital project to upgrade the workspace of the City's telecommunications center. As requested, the Capital Budget was increased by \$330,000 to accommodate this additional capital project.

#### ***FY 2022-23 Proposed General Fund Budget Overview***

The Proposed FY 2022-23 General Fund expenditure budget is a balanced budget and totals \$163.5 million. This reflects an increase of \$9.1 million or 5.9 percent, from the FY 2021-22 Adopted Budget of \$154.4 million, and is fully balanced by ongoing General Fund revenue. Table 2 is a summary of the FY 2022-23 General Fund Proposed Revenue and Expenditure Budget.

**Table 2****FY 2022-23 GENERAL FUND PROPOSED BUDGET**

	Adopted FY 2021-22	Proposed FY 2022-23	Increase/(Decrease)	
			Amount	Percent
Estimated Revenues	\$144,622,060	\$163,507,538	\$18,885,478	13.1%
Transfers In	6,561,529	-	(6,561,529)	(100.0%)
Use of Fund Balance	3,219,091	-	(3,219,091)	(100.0%)
Total Resources	\$154,402,680	\$163,507,538	\$9,104,858	5.9%
	136,637,270			
Operating Budget	\$145,421,745	\$152,879,548	\$7,457,803	5.1%
Transfers Out	8,980,936	10,627,990	1,647,054	18.3%
Total Appropriations	\$154,402,680	\$163,507,538	\$9,104,858	5.9%

**General Fund Revenue Highlights**

The FY 2022-23 Proposed Budget for Total General Fund Resources totals \$163.5 million, a \$9.1 million, or 5.9 percent increase from the \$154.4 million FY 2021-22 Adopted Budget.

Recurring General Fund Revenue is recovering favorably with several categories already back to or above pre-pandemic levels such as Sales and Use Tax, Licenses and Permits, Use of Money and Property, and Fees and Charges. Recurring General Fund revenue projected for next year is \$163.5 million and reflects the funds typically used to cover public safety, parks and community services, development services, and other activities and programs known to residents. It is anticipated that for the Fiscal Year commencing July 1, 2022, the budget will be balanced without the use of Federal American Rescue Plan Funds and/or General Fund reserves.

**Sales and Use Tax:** Sales tax is the largest revenue category in Costa Mesa, and is estimated at \$72.6 million, or a 4.9 percent increase over the FY 2021-22 Amended Budget; \$6.3 million above FY 2018-19 actuals, the last year with no pandemic fiscal impacts. The increase is mostly attributed to the pent-up demand of sales, including an increase in the sale of luxury items, vehicles and transportation, restaurants, and the growth of online purchases.

**Property Tax:** All combined Property Tax revenues are estimated at \$52.0 million, reflecting a 5 percent growth over the prior fiscal year, largely attributed to a steady increase in assessed valuations for multiple property types and an increase in home sales surpassing the prior year.

**Transient Occupancy Tax (TOT):** While hotel occupancy has not yet recovered to pre-pandemic levels, the estimated \$7.4 million is higher than the FY 2021-22 adopted budget of \$5.6 million. Hotel occupancy is still lagging behind FY 2018-19 as business and international travel slowly recovers. Also, growth from this category may be stunted as consumers react to volatile fuel prices.

**Fees and Charges:** Fees and Charges are showing signs of recovery at \$8.4 million. FY 2018-19 actuals were \$8.9 million. There are increases in plan check fees due to building activity, and the Measure Q cannabis implementation coming to fruition with the payment of cannabis application fees paid up-front for cannabis delivery and retail storefront businesses.

**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 7 percent tax on cannabis retail businesses. The FY 2022-23 Proposed Budget includes an estimated \$2.5 million in cannabis taxes for the first year that cannabis retail businesses will begin to open. Revenue received from this Measure is subject to annual audits, for which the City has set aside \$50,000 to retain an independent qualified auditing firm.

Due to the reallocation of one percent of the seven percent of Measure Q tax funding as approved by the Council, the Proposed Budget has two restricted Funds: the Arts and Culture Master Plan Fund and the First Time Homebuyers Fund. Each have a distinct and dedicated Special Revenue Fund for these programs.

**1/2 Percent for the Arts:** Of the total 7 percent cannabis tax rate, half a percent is dedicated to the Arts and Culture Master Plan in the FY 2022-23 Proposed Budget, and another half percent to a new First Time Homebuyers Program. The Arts and Culture Master Plan Fund will support the full implementation of Year Two of the Arts and Culture Master Plan including the new Arts Coordinator position hired in Year One.

**1/2 Percent for a First Time Homebuyers Program:** The FY 2022-23 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. This program will be funded by Measure Q in the FY 2022-23 Proposed Budget.

**Federal American Rescue Plan (ARPA) Fund:** The American Rescue Plan (ARPA) of 2021 passed by the United States Congress and signed into law by President Biden on March 11, 2021, is a \$1.9 trillion economic stimulus bill providing for a wide variety of funding efforts to offset the economic losses resulting from the worldwide pandemic, COVID-19.

The American Rescue Plan (ARPA) includes \$360 billion in direct funding to states, counties and cities to offset economic losses and increased expenses resulting from the pandemic. Costa Mesa received half of its allocation of \$13.6 million in FY 2020-21 and is expected to receive the remaining half this fiscal year (FY 2021-22).

The use of these funds is more flexible than the previous CARES Act funding to cover expenditures related to the pandemic. Expenditure reductions due to revenue losses incurred due to the pandemic are eligible as long as they do not cover pension costs. Staff will be returning to City Council with a proposed plan to best utilize the second available tranche of ARPA funds to offset economic losses as a result of the pandemic. As a reminder, the FY 2022-23 Proposed

General Fund Budget is fully balanced with estimated annual recurring General Fund revenue.

### ***FY 2022-23 General Fund Budget Expenditure Highlights***

The Proposed General Fund Budget for FY 2022-23 reflects total expenditures of \$163.5 million. Of this amount, \$152.9 million in operating costs represents an increase of \$7.5 million, or 5.1 percent, from the current year adopted operating budget of \$145.4 million. The remaining \$10.6 million represents the Transfers Out to the Capital, Information Technology and Equipment Replacement Funds described earlier. The FY 2022-23 Proposed Budget for expenditures includes the following key items, to name a few:

- A Table of Organization reflecting 549 full time employees and 114 part-time employees for a total of 663;
  - This reflects a net of 11.95 additional full time employees added to the Table of Organization, of which 6.5 were previously approved at mid-year in March of 2022. An additional 5.45 new positions are proposed in the Table of Organization; however, only 0.65 FTE will be funded from the General Fund;
  - The five new positions include: one (1) Police Officer funded by the restricted Orange County Auto Theft Task Force; one (1) Associate Engineer funded by restricted National Pollutant Discharge Elimination System monies; one (1) Programmer Analyst II and one (1) Senior Programmer Analyst, both of which are funded from the Information Technology Replacement Fund as per the Five Year IT Strategic Plan; and a 0.65 FTE in the General Fund related to the conversion of three (3) part-time positions to full-time (one Office Specialist and two Storekeepers) and 0.50 FTE Office Specialist II funded by the IT Replacement Fund;
- A \$2.5 million increase in the annual required CalPERS contributions;
- An additional \$800,000 in funding for medical, dental and vision benefits as per contractual MOU requirements;
- A total of \$5.4 million in capital spending, and a \$2.8 million debt service payment for the Lions Park bonds, for a total of \$8.2 million required by Ordinance to comply with the Capital Assets Ordinance (CAN), or five percent of estimated General Fund revenues;
- \$2.4 million for the Council-approved Five Year Information Technology Strategic Plan (Year 3) reflecting 1.5 percent of General Fund revenues in FY 2022-23;
- A new ongoing transfer of \$2.8 million to the Equipment Replacement Fund to correct the deficit in the fund and to replace aging equipment including a 38 year old S.W.A.T. vehicle purchased in 1984, with a modern BearCat armored vehicle and a long range communication device to better address public safety;
- The continuation of the \$4.0 million vacancy factor (negative appropriation);
- No use of General Fund Reserves; and,
- No use of American Rescue Plan Act (ARPA) funds.

## Staffing Levels

The Proposed Budget includes 549 full-time employees. Previously approved mid-year staffing adjustments of 6.5 FTEs are included. The Proposed Budget incorporates an additional 5.45 full time equivalents; however all but 0.65 FTEs are funded from non-General Fund sources. During the Great Recession, the City lost 146 full time positions. Even with the proposed changes, full time staffing levels are still ten percent under FY 2009-10 pre-recession levels.

### Commitment to Public Safety:

One of the main priorities of the FY 2022-23 Proposed Budget is the City's continued commitment to public safety. As such, more than 56 percent of the General Fund Proposed Budget, approximately \$90 million is designated for public safety.

The Police Department budget now contains 140 full time sworn personnel, reflecting one Police Sergeant position approved at mid-year and one Police Officer funded by the County Auto Theft Task Force included in the Proposed Budget. We are pleased to report this is the highest level of Police Department sworn staffing since the Great Recession.

In addition, the Police Department's maintenance and operations budget increased by \$134,500, mostly for uniforms, janitorial, and necessary contractual services. As part of the City's multi-pronged approach to balance the General Fund budget, the Police Department still retains a vacancy factor of approximately \$3.7 million in the FY 2022-23 Proposed Budget to capture its routine annual vacancy rate.

The Fire Department budget contains 97 total full time personnel. The Fire Department provides emergency response services and staffs six fire stations, 24 hours a day, seven days a week, 365 days a year. The EMS Captain position approved at mid-year is included in the FY 2022-23 Proposed Budget as well as the new 9-1-1- Telecommunications Manager (split 50/50 with Police). We are pleased to also report this is the highest level of Fire Department sworn staffing since the Great Recession.

### Transfers Out

The Transfers Out proposed budget of \$10.6 million, an increase of \$1.6 million, or 18.3 percent, provides full funding for the Capital Asset Needs (CAN) requirement of 5 percent of General Fund Revenues, the 1.5 percent towards the Information Technology Replacement Fund and \$2.8 million for the ongoing replacement and maintenance of the City's aging fleet. These transfers invest in the Council approved IT Strategic Plan, where there is a significant need to update and maintain the multitude of software systems in the City, and the addition of two Information Technology full time positions.

### Capital Asset Needs (CAN):

On March 3, 2020, the City Council updated the City's Financial and Budget Policies providing that the City allocates a minimum of five percent of General Fund revenues to fund capital expenditures and reallocating one and a half percent previously dedicated to the Capital Facilities Account to the City's Information Technology needs. The Proposed FY 2022-23 General Fund

Budget includes the full allocation of five percent (\$8.2 million) to fund investments to the City's infrastructure and capital assets and to fund existing debt for the \$30 million Lions Park Capital Projects Bonds, and one and a half percent to fund the City's Five Year IT Strategic Plan (\$2.4 million).

### **ALTERNATIVES**

The City Council can provide alternative direction to staff on the Proposed Budget for FY 2022-23 through June 30, 2022.

### **FISCAL REVIEW:**

Staff is requesting City Council provide feedback and direction in advance of final adoption of the FY 2022-23 Budget. Staff will be bringing the FY 2022-23 Proposed Budget forward to a Public Hearing on June 7, 2022 for additional feedback or final adoption. An additional Study Session can be conducted on Tuesday, June 14, 2022, if needed, with a second alternative final adoption date of Tuesday, June 21, 2022, 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;
- Advance Environmental Sustainability and Climate Resiliency.

### **CONCLUSION:**

The overview of the Proposed General Fund expenditure and revenue projections for FY 2022-23 was fully vetted by staff, being prudent in any proposed increases, knowing that we are still in a state of emergency.

To continue providing essential services to the community coupled with the above stated goals in mind, staff recommends that the City Council discuss and provide feedback on the FY 2022-23 Proposed Budget.

The chart below reflects the eight (8) planned Study Sessions, Commission and Committee meetings, and City Council Public Hearings that have been held or will be held to assist the City Council in obtaining input regarding the City's budget for FY 2022-23. In addition, one or more Special Meetings can be held later in June, if necessary, to finalize the City Council's review of the budget.

<b>FY 2022-23 PROPOSED BUDGET REVIEW</b>	<b>ENTITY</b>	<b>DATE</b>
FY 2022-23 Proposed CIP Budget Study Session	City Council	April 26, 2022
FY 2022-23 Proposed CIP Budget Review	Parks, Arts and Community	May 26, 2022
FY 2022-23 Proposed CIP Budget Review	Planning Commission	May 9, 2022
FY 2022-23 Proposed Budget Study Session	City Council	May 10, 2022
FY 2022-23 Proposed Budget and CIP Review	FiPAC	May 11, 2022
FY 2022-23 Proposed Budget Public Hearing	City Council	June 7, 2022
FY 2022-23 Proposed Budget Special Meeting / Study Session #2, if necessary	City Council	June 14, 2022
FY 2022-23 Proposed Budget Adoption, if necessary	City Council	June 21, 2022

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.

It is our hope and belief that the FY 2022-23 Proposed Budget creates a solid foundation for **“Paving a Brighter Future Together.”**



# City of Costa Mesa

## Agenda Report

77 Fair Drive  
Costa Mesa, CA 92626

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**File #:** 22-688

**Meeting Date:** 5/10/2022

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**TITLE:**

**FISCAL YEAR 2022-23 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 2022-23 Proposed All Funds Budget of \$206.0 million, with a General Fund component of \$163.5 million, and provide initial feedback and direction to staff in advance of final adoption of the budget by June 30, 2022.

**BACKGROUND:**

The Proposed Budget for FY 2022-23 supports a first-class local government capable of meeting essential community needs and providing a solid foundation for recovery.

Over the past year, City operations have been streamlined to provide the core services on which our community relies - public safety; recreation, arts, and cultural programming; economic development and community planning; infrastructure creation and maintenance; and, safe, clean and enjoyable public spaces.

Operating departments have restructured to support organizational effectiveness and interdepartmental coordination; internal processes have been redesigned; and digital customer service tools have been developed with more in the works to enhance responsiveness and maximize efficiencies.

The FY 2022-23 Budget recognizes our interconnectedness as a community. As one of the most desirable residential communities in the County, we have long sought to model new ways to live sustainably and care for one another. As we recover from the pandemic, we seek a more equitable, more inclusive community, with an economic recovery that lives up to our values, by keeping our most vulnerable residents in their homes, providing safe places for our children to recreate, celebrating our local artists, preserving our small businesses, and encouraging our citizens to speak with authenticity regarding their passions and our neighborhoods.



Given the fragile state of the economy, expenditure enhancements received a high level of scrutiny during this budget process, and proposed spending increases were selected based on critical need and the continuation of essential services to our community.

### ***Guiding Principles***

The guiding principles that inspired the recommendations for the FY 2022-23 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;
- Advance Environmental Sustainability and Climate Resiliency.

The recommendations contained in the FY 2022-23 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 2022-23 Proposed Budget, “**Paving a Brighter Future Together,**” conveys the revival of our community as we work together, building a brighter future for our community, our youth, our seniors, and our businesses, as we incorporate key strategies to ensure long-term fiscal sustainability.

Costa Mesa’s local economy has fared better than both the nation and California based primarily on the strength of our local businesses and the types of industries located within our City limits. Our strong tax base has also offered some insulation from the turbulent economy. However, our City is not immune to the larger economic influences and the current market environment continues to require fiscal prudence.

Thus, all budget proposals submitted in the FY 2022-23 Proposed Budget underwent a thorough review and in-depth analysis, only considering the very few that are necessary for long term sustainability and to continue essential core services.

### ***Overview of FY 2021-22 Proposed All Funds Budget***

The Proposed FY 2022-23 Budget totals \$206.0 million in All Funds. This reflects an increase of \$8.1 million, or four percent, from the FY 2021-22 All Funds Budget of \$197.9 million.

**Table 1****FY 2022-23 PROPOSED BUDGET - ALL FUNDS**

Appropriations All Funds	Adopted FY 2021-22	Proposed FY 2022-23	Increase/(Decrease)	
			Amount	Percent
Operating Budget	\$163,522,932	\$170,095,673	\$6,572,741	4.0%
Transfers Out	9,841,585	10,627,990	786,405	7.9%
Capital Budget	24,566,362	25,312,023	745,661	3.0%
Total	\$197,930,879	\$206,035,686	\$8,104,807	4.1%

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 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 2022-23 Proposed All Funds Budget are as follows:

**Operating Budget**

The proposed increase of \$6.6 million, for a total of \$170.1 million in the Operating Budget's portion of the FY 2022-23 All Funds Budget is mostly comprised of increased staffing and service levels to restore essential services, most of which is housed in the General Fund.

**Transfers Out**

Transfers Out from All Funds total \$10.6 million. The Transfers Out are from the General Fund which transfers monies into three funds, the Capital Improvement Fund (\$5.4 million) to support the Capital Assets Needs Ordinance (CAN), and the five percent of General Fund revenues required to fund the annual Capital Improvement Plan; the 1.5 percent transfer to the Information Technology Replacement Fund (\$2.4 million) for the planned replacement of aging technology and software systems throughout the City; and, finally the Equipment Replacement Fund (\$2.8 million) to support the replacement of the City's aging fleet and ongoing fleet maintenance costs.

The transfer to the Equipment Replacement Fund is a new transfer proposed to correct the longstanding deficit in the City's Equipment Replacement Fund, which is responsible for the financing, maintenance and repair of the City's entire vehicle/apparatus/heavy equipment fleet and the fleet maintenance crew of 7.6 FTEs currently responsible for repairing and maintaining this diverse fleet which is comprised of diesel, gasoline, propane, compressed natural gas, hybrid and electric vehicles. The fleet is comprised of more than 350 vehicles/apparatus/equipment including

fire engines, fire ladder/tiller trucks, ambulances, patrol officer vehicles, tractors, medium duty trucks, asphalt trucks, hydraulic vactors, heavy equipment trailers, ten-wheeler trucks, motorcycles, emergency generators, and three Cal OES firefighting apparatus to name a few.

The Equipment Replacement fund has been historically underfunded causing a severe backlog of vehicles/apparatus in need of replacement and many other vehicles far exceeding their useful life resulting in costly repairs that surpass the asset's replacement value. As of June 30, 2019, the Equipment Replacement Fund ended the fiscal year with zero cash. For a full service City such as Costa Mesa, there needs to be sufficient funding to adequately support the City's fleet, especially the public safety and public services teams that are critical to emergency response. The FY 2022-23 Proposed All Funds Budget contains a recurring \$2.8 million to fully fund all staff performing fleet maintenance functions and sufficient funding to replace a larger portion of the City's fleet at the end of the useful life of the asset.

#### **Capital Budget**

The All Funds Capital Budget of \$25.3 million reflects the City's annual Capital Improvement Program (CIP) Budget that contains an increase of \$745,661 as a result of the full funding of the CAN, as well as changes in other special and restricted funds for Capital projects. Additional detail regarding the CIP Budget was presented at the April 26, 2022 Study Session for the CIP and will be contained in further detail in the CIP section of the FY 2022-23 Proposed Budget Book. At the CIP Study Session, City Council requested that staff include a capital project to upgrade the workspace of the City's telecommunications center. As requested, the Capital Budget was increased by \$330,000 to accommodate this additional capital project.

#### ***FY 2022-23 Proposed General Fund Budget Overview***

The Proposed FY 2022-23 General Fund expenditure budget is a balanced budget and totals \$163.5 million. This reflects an increase of \$9.1 million or 5.9 percent, from the FY 2021-22 Adopted Budget of \$154.4 million, and is fully balanced by ongoing General Fund revenue. Table 2 is a summary of the FY 2022-23 General Fund Proposed Revenue and Expenditure Budget.

**Table 2****FY 2022-23 GENERAL FUND PROPOSED BUDGET**

	Adopted FY 2021-22	Proposed FY 2022-23	Increase/(Decrease)	
			Amount	Percent
Estimated Revenues	\$144,622,060	\$163,507,538	\$18,885,478	13.1%
Transfers In	6,561,529	-	(6,561,529)	(100.0%)
Use of Fund Balance	3,219,091	-	(3,219,091)	(100.0%)
Total Resources	\$154,402,680	\$163,507,538	\$9,104,858	5.9%
	136,637,270			
Operating Budget	\$145,421,745	\$152,879,548	\$7,457,803	5.1%
Transfers Out	8,980,936	10,627,990	1,647,054	18.3%
Total Appropriations	\$154,402,680	\$163,507,538	\$9,104,858	5.9%

**General Fund Revenue Highlights**

The FY 2022-23 Proposed Budget for Total General Fund Resources totals \$163.5 million, a \$9.1 million, or 5.9 percent increase from the \$154.4 million FY 2021-22 Adopted Budget.

Recurring General Fund Revenue is recovering favorably with several categories already back to or above pre-pandemic levels such as Sales and Use Tax, Licenses and Permits, Use of Money and Property, and Fees and Charges. Recurring General Fund revenue projected for next year is \$163.5 million and reflects the funds typically used to cover public safety, parks and community services, development services, and other activities and programs known to residents. It is anticipated that for the Fiscal Year commencing July 1, 2022, the budget will be balanced without the use of Federal American Rescue Plan Funds and/or General Fund reserves.

**Sales and Use Tax:** Sales tax is the largest revenue category in Costa Mesa, and is estimated at \$72.6 million, or a 4.9 percent increase over the FY 2021-22 Amended Budget; \$6.3 million above FY 2018-19 actuals, the last year with no pandemic fiscal impacts. The increase is mostly attributed to the pent-up demand of sales, including an increase in the sale of luxury items, vehicles and transportation, restaurants, and the growth of online purchases.

**Property Tax:** All combined Property Tax revenues are estimated at \$52.0 million, reflecting a 5 percent growth over the prior fiscal year, largely attributed to a steady increase in assessed valuations for multiple property types and an increase in home sales surpassing the prior year.

**Transient Occupancy Tax (TOT):** While hotel occupancy has not yet recovered to pre-pandemic levels, the estimated \$7.4 million is higher than the FY 2021-22 adopted budget of \$5.6 million. Hotel occupancy is still lagging behind FY 2018-19 as business and international travel slowly recovers. Also, growth from this category may be stunted as consumers react to volatile fuel prices.

**Fees and Charges:** Fees and Charges are showing signs of recovery at \$8.4 million. FY 2018-19 actuals were \$8.9 million. There are increases in plan check fees due to building activity, and the Measure Q cannabis implementation coming to fruition with the payment of cannabis application fees paid up-front for cannabis delivery and retail storefront businesses.

**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 7 percent tax on cannabis retail businesses. The FY 2022-23 Proposed Budget includes an estimated \$2.5 million in cannabis taxes for the first year that cannabis retail businesses will begin to open. Revenue received from this Measure is subject to annual audits, for which the City has set aside \$50,000 to retain an independent qualified auditing firm.

Due to the reallocation of one percent of the seven percent of Measure Q tax funding as approved by the Council, the Proposed Budget has two restricted Funds: the Arts and Culture Master Plan Fund and the First Time Homebuyers Fund. Each have a distinct and dedicated Special Revenue Fund for these programs.

*1/2 Percent for the Arts:* Of the total 7 percent cannabis tax rate, half a percent is dedicated to the Arts and Culture Master Plan in the FY 2022-23 Proposed Budget, and another half percent to a new First Time Homebuyers Program. The Arts and Culture Master Plan Fund will support the full implementation of Year Two of the Arts and Culture Master Plan including the new Arts Coordinator position hired in Year One.

*1/2 Percent for a First Time Homebuyers Program:* The FY 2022-23 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. This program will be funded by Measure Q in the FY 2022-23 Proposed Budget.

**Federal American Rescue Plan (ARPA) Fund:** The American Rescue Plan (ARPA) of 2021 passed by the United States Congress and signed into law by President Biden on March 11, 2021, is a \$1.9 trillion economic stimulus bill providing for a wide variety of funding efforts to offset the economic losses resulting from the worldwide pandemic, COVID-19.

The American Rescue Plan (ARPA) includes \$360 billion in direct funding to states, counties and cities to offset economic losses and increased expenses resulting from the pandemic. Costa Mesa received half of its allocation of \$13.6 million in FY 2020-21 and is expected to receive the remaining half this fiscal year (FY 2021-22).

The use of these funds is more flexible than the previous CARES Act funding to cover expenditures related to the pandemic. Expenditure reductions due to revenue losses incurred due to the pandemic are eligible as long as they do not cover pension costs. Staff will be returning to City Council with a proposed plan to best utilize the second available tranche of ARPA funds to offset economic losses as a result of the pandemic. As a reminder, the FY 2022-23 Proposed

General Fund Budget is fully balanced with estimated annual recurring General Fund revenue.

***FY 2022-23 General Fund Budget Expenditure Highlights***

The Proposed General Fund Budget for FY 2022-23 reflects total expenditures of \$163.5 million. Of this amount, \$152.9 million in operating costs represents an increase of \$7.5 million, or 5.1 percent, from the current year adopted operating budget of \$145.4 million. The remaining \$10.6 million represents the Transfers Out to the Capital, Information Technology and Equipment Replacement Funds described earlier. The FY 2022-23 Proposed Budget for expenditures includes the following key items, to name a few:

- A Table of Organization reflecting 549 full time employees and 114 part-time employees for a total of 663;
  - This reflects a net of 11.95 additional full time employees added to the Table of Organization, of which 6.5 were previously approved at mid-year in March of 2022. An additional 5.45 new positions are proposed in the Table of Organization; however, only 0.65 FTE will be funded from the General Fund;
  - The five new positions include: one (1) Police Officer funded by the restricted Orange County Auto Theft Task Force; one (1) Associate Engineer funded by restricted National Pollutant Discharge Elimination System monies; one (1) Programmer Analyst II and one (1) Senior Programmer Analyst, both of which are funded from the Information Technology Replacement Fund as per the Five Year IT Strategic Plan; and a 0.65 FTE in the General Fund related to the conversion of three (3) part-time positions to full-time (one Office Specialist and two Storekeepers) and 0.50 FTE Office Specialist II funded by the IT Replacement Fund;
- A \$2.5 million increase in the annual required CalPERS contributions;
- An additional \$800,000 in funding for medical, dental and vision benefits as per contractual MOU requirements;
- A total of \$5.4 million in capital spending, and a \$2.8 million debt service payment for the Lions Park bonds, for a total of \$8.2 million required by Ordinance to comply with the Capital Assets Ordinance (CAN), or five percent of estimated General Fund revenues;
- \$2.4 million for the Council-approved Five Year Information Technology Strategic Plan (Year 3) reflecting 1.5 percent of General Fund revenues in FY 2022-23;
- A new ongoing transfer of \$2.8 million to the Equipment Replacement Fund to correct the deficit in the fund and to replace aging equipment including a 38 year old S.W.A.T. vehicle purchased in 1984, with a modern BearCat armored vehicle and a long range communication device to better address public safety;
- The continuation of the \$4.0 million vacancy factor (negative appropriation);
- No use of General Fund Reserves; and,
- No use of American Rescue Plan Act (ARPA) funds.

## Staffing Levels

The Proposed Budget includes 549 full-time employees. Previously approved mid-year staffing adjustments of 6.5 FTEs are included. The Proposed Budget incorporates an additional 5.45 full time equivalents; however all but 0.65 FTEs are funded from non-General Fund sources. During the Great Recession, the City lost 146 full time positions. Even with the proposed changes, full time staffing levels are still ten percent under FY 2009-10 pre-recession levels.

### Commitment to Public Safety:

One of the main priorities of the FY 2022-23 Proposed Budget is the City's continued commitment to public safety. As such, more than 56 percent of the General Fund Proposed Budget, approximately \$90 million is designated for public safety.

The Police Department budget now contains 140 full time sworn personnel, reflecting one Police Sergeant position approved at mid-year and one Police Officer funded by the County Auto Theft Task Force included in the Proposed Budget. We are pleased to report this is the highest level of Police Department sworn staffing since the Great Recession.

In addition, the Police Department's maintenance and operations budget increased by \$134,500, mostly for uniforms, janitorial, and necessary contractual services. As part of the City's multi-pronged approach to balance the General Fund budget, the Police Department still retains a vacancy factor of approximately \$3.7 million in the FY 2022-23 Proposed Budget to capture its routine annual vacancy rate.

The Fire Department budget contains 97 total full time personnel. The Fire Department provides emergency response services and staffs six fire stations, 24 hours a day, seven days a week, 365 days a year. The EMS Captain position approved at mid-year is included in the FY 2022-23 Proposed Budget as well as the new 9-1-1- Telecommunications Manager (split 50/50 with Police). We are pleased to also report this is the highest level of Fire Department sworn staffing since the Great Recession.

### Transfers Out

The Transfers Out proposed budget of \$10.6 million, an increase of \$1.6 million, or 18.3 percent, provides full funding for the Capital Asset Needs (CAN) requirement of 5 percent of General Fund Revenues, the 1.5 percent towards the Information Technology Replacement Fund and \$2.8 million for the ongoing replacement and maintenance of the City's aging fleet. These transfers invest in the Council approved IT Strategic Plan, where there is a significant need to update and maintain the multitude of software systems in the City, and the addition of two Information Technology full time positions.

### Capital Asset Needs (CAN):

On March 3, 2020, the City Council updated the City's Financial and Budget Policies providing that the City allocates a minimum of five percent of General Fund revenues to fund capital expenditures and reallocating one and a half percent previously dedicated to the Capital Facilities Account to the City's Information Technology needs. The Proposed FY 2022-23 General Fund

Budget includes the full allocation of five percent (\$8.2 million) to fund investments to the City's infrastructure and capital assets and to fund existing debt for the \$30 million Lions Park Capital Projects Bonds, and one and a half percent to fund the City's Five Year IT Strategic Plan (\$2.4 million).

### **ALTERNATIVES**

The City Council can provide alternative direction to staff on the Proposed Budget for FY 2022-23 through June 30, 2022.

### **FISCAL REVIEW:**

Staff is requesting City Council provide feedback and direction in advance of final adoption of the FY 2022-23 Budget. Staff will be bringing the FY 2022-23 Proposed Budget forward to a Public Hearing on June 7, 2022 for additional feedback or final adoption. An additional Study Session can be conducted on Tuesday, June 14, 2022, if needed, with a second alternative final adoption date of Tuesday, June 21, 2022, 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;
- Advance Environmental Sustainability and Climate Resiliency.

### **CONCLUSION:**

The overview of the Proposed General Fund expenditure and revenue projections for FY 2022-23 was fully vetted by staff, being prudent in any proposed increases, knowing that we are still in a state of emergency.

To continue providing essential services to the community coupled with the above stated goals in mind, staff recommends that the City Council discuss and provide feedback on the FY 2022-23 Proposed Budget.

The chart below reflects the eight (8) planned Study Sessions, Commission and Committee meetings, and City Council Public Hearings that have been held or will be held to assist the City Council in obtaining input regarding the City's budget for FY 2022-23. In addition, one or more Special Meetings can be held later in June, if necessary, to finalize the City Council's review of the budget.



<b>FY 2022-23 PROPOSED BUDGET REVIEW</b>	<b>ENTITY</b>	<b>DATE</b>
FY 2022-23 Proposed CIP Budget Study Session	City Council	April 26, 2022
FY 2022-23 Proposed CIP Budget Review	Parks, Arts and Community	May 26, 2022
FY 2022-23 Proposed CIP Budget Review	Planning Commission	May 9, 2022
FY 2022-23 Proposed Budget Study Session	City Council	May 10, 2022
FY 2022-23 Proposed Budget and CIP Review	FiPAC	May 11, 2022
FY 2022-23 Proposed Budget Public Hearing	City Council	June 7, 2022
FY 2022-23 Proposed Budget Special Meeting / Study Session #2, if necessary	City Council	June 14, 2022
FY 2022-23 Proposed Budget Adoption, if necessary	City Council	June 21, 2022

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.

It is our hope and belief that the FY 2022-23 Proposed Budget creates a solid foundation for **“Paving a Brighter Future Together.”**

## PERSONNEL SUMMARY BY DEPARTMENT

**From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023**

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
<b>CITY COUNCIL</b>										
<b>FULL-TIME</b>										
Council Member	5.00	5.00	7.00	7.00	7.00	7.00	-	7.00		7.00
Executive Assistant	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Senior Management Analyst/Chief of Staff	-	-	-	1.00	1.00	1.00	-	1.00		1.00
Management Analyst	-	-	-	-	1.00	1.00	-	1.00		1.00
<b>Total City Council</b>	<b>5.00</b>	<b>6.00</b>	<b>8.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>	<b>10.00</b>
<b>PART-TIME FTEs (FULL-TIME EQUIVALENTS )</b>										
City Council	<b>0.50</b>	-	-	<b>1.50</b>	<b>0.50</b>	<b>0.50</b>	-	<b>0.50</b>		<b>0.50</b>
<b>TOTAL CITY COUNCIL</b>	<b>5.50</b>	<b>6.00</b>	<b>8.00</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	-	<b>10.50</b>	-	<b>10.50</b>

## PERSONNEL SUMMARY BY DEPARTMENT

From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
<b>CITY MANAGER'S OFFICE</b>										
<b>FULL-TIME</b>										
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Assistant City Manager	1.00	2.00	1.00	1.00	1.00	2.00	-	2.00		2.00
Administrative Secretary	1.00	1.00	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	1.00	1.00	1.00	-	1.00		1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Community Outreach Worker	-	1.00	2.00	-	-	-	-	-	2.00	2.00
Community Outreach Supervisor	-	-	-	-	-	-	-	-	1.00	1.00
Deputy City Clerk	-	2.00	2.00	2.00	2.00	2.00	-	2.00		2.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Executive Assistant	2.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Graphics Designer	2.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Human Resources Administrator	2.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00		2.00
Human Resources Analyst	3.00	3.00	2.00	4.00	4.00	3.00	1.00	4.00		4.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Human Resources Office Specialist II	2.00	1.00	1.00	1.00	1.00	-	-	-		-
Human Resources Secretary	1.00	-	-	-	-	1.00	-	1.00		1.00
Human Resources Technician	-	-	-	-	-	1.00	-	1.00		1.00
Management Analyst	5.00	1.00	1.00	1.00	2.00	3.00	-	3.00		3.00
Neighborhood Improvement Manager	1.00	-	1.00	-	-	-	-	-	1.00	1.00
Office Specialist II	2.00	-	-	-	-	1.00	-	1.00		1.00
Principal Human Resources Analyst	1.00	1.00	2.00	2.00	2.00	2.00	-	2.00		2.00
Public Affairs Manager	1.00	3.00	3.00	2.00	2.00	2.00	-	2.00		2.00
Senior Management Analyst	-	-	-	1.00	1.00	1.00	-	1.00		1.00
Senior Code Enforcement Officer	-	-	1.00	-	-	-	-	-	1.00	1.00
Video Production Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Video Production Specialist	1.00	-	1.00	1.00	1.00	1.00	-	1.00		1.00
Website Coordinator	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
<b>Total City Manager's Office</b>	<b>31.00</b>	<b>25.00</b>	<b>28.00</b>	<b>27.00</b>	<b>28.00</b>	<b>30.00</b>	<b>2.00</b>	<b>32.00</b>	<b>5.00</b>	<b>37.00</b>

## PERSONNEL SUMMARY BY DEPARTMENT

From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023

FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
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## PERSONNEL SUMMARY BY DEPARTMENT

From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
<b>PART-TIME FTEs (FULL-TIME EQUIVALENTS )</b>										
City Manager's Office	-	14.74	13.60	9.48	9.00	7.88	-	7.88	3.07	10.95
<b>TOTAL CITY MANAGER'S OFFICE</b>	<b>31.00</b>	<b>39.74</b>	<b>41.60</b>	<b>36.48</b>	<b>37.00</b>	<b>37.88</b>	<b>2.00</b>	<b>39.88</b>	<b>8.07</b>	<b>47.95</b>

## PERSONNEL SUMMARY BY DEPARTMENT

**From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023**

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
<b>FINANCE DEPARTMENT</b>										
<b>FULL-TIME</b>										
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Accountant	1.00	1.00	1.00	2.00	1.00	1.00	-	1.00		1.00
Accounting Specialist I	1.00	1.00	1.00	1.00	1.00	1.00		1.00		1.00
Accounting Specialist II	4.00	3.00	3.00	3.00	3.00	3.00	1.00	4.00		4.00
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Budget & Research Officer	1.00	-	-	-	-	-	-	-		-
Budget and Purchasing Manager	-	-	-	1.00	1.00	1.00	-	1.00		1.00
Budget Analyst	1.00	1.00	1.00	2.00	2.00	2.00	(2.00)	-		-
Budget Specialist	1.00	1.00	1.00	-	-	-	-	-		-
Business License Inspector	1.00				-	-	-	-		-
Buyer	1.00	2.00	2.00	3.00	3.00	3.00	-	3.00		3.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Financial Analyst	-	-	-	1.00	1.00	1.00	-	1.00		1.00
Grant Administrator	1.00	-	-	-	-	-	-	-		-
Management Analyst	-	1.00	1.00	-	-	-	-	-		-
Payroll Coordinator	1.00	1.00	1.00	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	1.00	1.00	1.00	2.00	2.00	(1.00)	1.00		1.00
Purchasing Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Revenue Investment Specialist	1.00				-	-	-	-		-
Revenue Supervisor	1.00	1.00	1.00	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	1.00	-	1.00		1.00
Storekeeper	1.00	-	-	-	-	-	-	-		-
Tax Auditing Specialist	1.00	-	1.00	-	-	-	-	-		-
Treasury Specialist	-	1.00	1.00	-	-	-	-	-		-
<b>Total Finance Department</b>	<b>23.00</b>	<b>19.00</b>	<b>20.00</b>	<b>22.00</b>	<b>23.00</b>	<b>23.00</b>	<b>1.00</b>	<b>24.00</b>	<b>-</b>	<b>24.00</b>

## PERSONNEL SUMMARY BY DEPARTMENT

From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
<b>PART-TIME FTEs (FULL-TIME EQUIVALENTS )</b>										
Finance Department	1.42	3.25	2.50	-	-	-	-	-	-	-
<b>TOTAL FINANCE DEPARTMENT</b>	<b>24.42</b>	<b>22.25</b>	<b>22.50</b>	<b>22.00</b>	<b>23.00</b>	<b>23.00</b>	<b>1.00</b>	<b>24.00</b>	<b>-</b>	<b>24.00</b>

## PERSONNEL SUMMARY BY DEPARTMENT

**From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023**

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
<b>PARKS AND COMMUNITY SERVICES DEPARTMENT</b>										
<b>FULL-TIME</b>										
Parks and Community Services Director	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Administrative Secretary	3.00	1.00	-	-	-	-	-	-		-
Arts Specialist	-	-	-	-	-	1.00	-	1.00		1.00
Assistant Recreation Supervisor	-	3.00	4.00	3.00	3.00	3.00	-	3.00		3.00
Community Outreach Worker	-	-	-	2.00	2.00	2.00	-	2.00	(2.00)	-
Community Outreach Supervisor	-	-	-	-	-	-	1.00	1.00	(1.00)	-
Executive Secretary	1.00	-	1.00	1.00	1.00	1.00	-	1.00		1.00
Fairview Park Administrator	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Maintenance Worker	-	-	-	-	-	1.00	-	1.00		1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Neighborhood Improvement Manager	-	-	-	1.00	1.00	1.00	-	1.00	(1.00)	-
Office Specialist II	-	-	-	1.00	1.00	1.00	-	1.00		1.00
Recreation Coordinator	2.00	2.00	2.00	4.00	4.00	4.00	1.00	5.00		5.00
Recreation Manager	1.00	-	1.00	1.00	1.00	1.00	-	1.00		1.00
Recreation Specialist	-	-	-		-	-	-	-		-
Recreation Supervisor	2.00	1.00	1.00	2.00	2.00	2.00	-	2.00		2.00
Senior Code Enforcement Officer	-	-	-	1.00	1.00	1.00	-	1.00	(1.00)	-
Senior Center Program Administrator	-	1.00	-	-	-	-		-		-
<b>Total Parks and Community Svcs Depa</b>	<b>11.00</b>	<b>11.00</b>	<b>12.00</b>	<b>19.00</b>	<b>19.00</b>	<b>21.00</b>	<b>2.00</b>	<b>23.00</b>	<b>(5.00)</b>	<b>18.00</b>
<b>PART-TIME FTEs (FULL-TIME EQUIVALENTS )</b>										
Parks and Community Services	-	69.54	75.23	77.71	76.67	75.73	(2.50)	73.23	(3.07)	70.16
<b>TOTAL PARKS AND COMMUNITY SERVICES D</b>	<b>11.00</b>	<b>80.54</b>	<b>87.23</b>	<b>96.71</b>	<b>95.67</b>	<b>96.73</b>	<b>(0.50)</b>	<b>96.23</b>	<b>(8.07)</b>	<b>88.16</b>



## PERSONNEL SUMMARY BY DEPARTMENT

**From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023**

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
<b>INFORMATION TECHNOLOGY DEPARTMENT</b>										
<b>FULL-TIME</b>										
Information Technology Director	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Information Technology Manager	1.00	-	-	1.00	1.00	2.00	-	2.00		2.00
Computer Operations & Networking Sup.	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Executive Assistant	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Management Analyst	-	-	-		-	-	1.00	1.00		1.00
Network Administrator	5.00	3.00	3.00	5.00	5.00	5.00	-	5.00		5.00
Programmer Analyst II	3.00	1.00	-	2.00	2.00	3.00	-	3.00	1.00	4.00
Senior Programmer Analyst	3.00	3.00	3.00	3.00	3.00	3.00	-	3.00	1.00	4.00
Systems & Programming Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
<b>Total Information Technology Departm</b>	<b>13.00</b>	<b>11.00</b>	<b>10.00</b>	<b>15.00</b>	<b>15.00</b>	<b>17.00</b>	<b>1.00</b>	<b>18.00</b>	<b>2.00</b>	<b>20.00</b>
<b>PART-TIME FTEs (FULL-TIME EQUIVALENTS )</b>										
Information Technology Department	-	2.16	2.16	1.70	0.50	0.50	(0.50)	-	0.50	0.50
<b>TOTAL INFORMATION TECHNOLOGY DEPAR</b>	<b>13.00</b>	<b>13.16</b>	<b>12.16</b>	<b>16.70</b>	<b>15.50</b>	<b>17.50</b>	<b>0.50</b>	<b>18.00</b>	<b>2.50</b>	<b>20.50</b>

## PERSONNEL SUMMARY BY DEPARTMENT

**From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023**

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
<b>POLICE DEPARTMENT</b>										
<b>FULL-TIME</b>										
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Animal Control Officer	3.00	2.00	2.00	2.00	2.00	2.00	-	2.00		2.00
Civilian Investigator	2.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Communications Installer	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Communications Officer	15.00	16.00	17.00	11.00	11.00	11.00	-	11.00		11.00
Communications Supervisor	3.00	4.00	4.00	4.00	4.00	4.00	-	4.00		4.00
Community Services Specialist	15.00	6.00	6.00	6.00	6.00	6.00	1.00	7.00		7.00
Corporal	2.00	-	-	-	-	-	-	-		-
Court Liaison	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Crime Prevention Specialist	2.00	-	-	-	-	1.00	-	1.00		1.00
Crime Scene Investigation Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Crime Scene Specialist	5.00	3.00	3.00	3.00	3.00	3.00	1.00	4.00		4.00
Custody Officer	11.00	-	-	-	-	-	-	-		-
Electronics Technician	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Emergency Services Administrator	-	1.00	1.00	1.00	1.00	1.00	(1.00)	-		-
Emergency Services Manager	-	-	-	-	-	-	1.00	1.00		1.00
Executive Secretary	1.00	2.00	2.00	2.00	2.00	2.00	-	2.00		2.00
Logistical Support Manager	-	-	-	-	-	-	-	-		-
Management Analyst	1.00	-	-	1.00	1.00	1.00	-	1.00		1.00
Office Specialist II	4.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Park Ranger	-	6.00	6.00	6.00	6.00	6.00	-	6.00		6.00
Police Administrative Svcs Commander	1.00	-	-	-	-	-	-	-		-
Police Captain	2.00	2.00	2.00	2.00	2.00	2.00	-	2.00		2.00
Police Helicopter Pilot	4.00	-	-	-	-	-	-	-		-
Police Helicopter Sergeant	1.00	-	-	-	-	-	-	-		-
Police Lieutenant	8.00	6.00	6.00	6.00	7.00	7.00	-	7.00		7.00
Police Officer	108.00	102.00	102.00	102.00	105.00	105.00	-	105.00	1.00	106.00

## PERSONNEL SUMMARY BY DEPARTMENT

**From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023**

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
Police Records Administrator	1.00	1.00	1.00	1.00	1.00	1.00	(1.00)	-		-
Police Records, Property & Evidence Mana	-	-	-		-	-	1.00	1.00		1.00
Police Records Bureau Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Police Records Shift Supervisor	3.00	3.00	3.00	3.00	3.00	3.00	-	3.00		3.00
Police Sergeant	25.00	23.00	23.00	23.00	21.00	21.00	1.00	22.00		22.00
Police Training Assistant	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Police Training Administrator	1.00	-	-	-	-	-	-	-		-
Property Evidence Specialist	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Property Evidence Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Public Affairs Manager	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Range Master	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Senior Communications Officer	3.00	1.00	-	6.00	6.00	6.00	-	6.00		6.00
Senior Communications Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Senior Police Officer	13.00	2.00	2.00	2.00	2.00	2.00	-	2.00		2.00
Senior Police Records Technician	18.00	16.00	16.00	16.00	16.00	16.00	-	16.00		16.00
Special Events Coordinator	-	-	-	-	-	-	-	-		-
Telecommunications Manager *	1.00	-	-	-	-	-	0.50	0.50		0.50
Volunteer Coordinator	-	-	-	-	-	-	-	-		-
<b>Total Police Department</b>	<b>263.00</b>	<b>212.00</b>	<b>212.00</b>	<b>213.00</b>	<b>215.00</b>	<b>216.00</b>	<b>3.50</b>	<b>219.50</b>	<b>1.00</b>	<b>220.50</b>
 <b>Police Sworn Only</b>	 <b>157.00</b>	 <b>136.00</b>	 <b>136.00</b>	 <b>136.00</b>	 <b>138.00</b>	 <b>138.00</b>	 <b>1.00</b>	 <b>139.00</b>	 <b>1.00</b>	 <b>140.00</b>
 <b>PART-TIME FTEs (FULL-TIME EQUIVALENTS )</b>										
Police Department	14.63	23.60	21.76	22.17	20.86	20.36	(1.50)	18.86		18.86
 <b>TOTAL POLICE DEPARTMENT</b>	 <b>277.63</b>	 <b>235.60</b>	 <b>233.76</b>	 <b>235.17</b>	 <b>235.86</b>	 <b>236.36</b>	 <b>2.00</b>	 <b>238.36</b>	 <b>1.00</b>	 <b>239.36</b>

\* Telecommunications Manager - as approved by the City Council on March 15, 2022, position serves both Police and Fire Departments

## PERSONNEL SUMMARY BY DEPARTMENT

**From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023**

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
<b>FIRE AND RESCUE DEPARTMENT</b>										
<b>FULL-TIME</b>										
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Assistant Fire Marshal	-	1.00	1.00	-	-	-	-	-	1.00	1.00
Fire Marshal	-	-	-	1.00	1.00	1.00	-	1.00		1.00
Code Enforcement Officer	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Division Chief - Administration	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00	-	3.00		3.00
Battalion Chief - Administration	1.00	-	-	-	-	-	-	-		-
Deputy Fire Chief/Fire Marshal	1.00	-	-	-	-	-	-	-		-
Deputy Fire Chief/Operations	1.00	-	-	-	-	-	-	-		-
Emergency Medical Services Coordinator	1.00	-	-	-	-	1.00	-	1.00		1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Fire Captain	24.00	18.00	18.00	18.00	18.00	18.00	1.00	19.00		19.00
Fire Captain - Administration	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Fire Engineer	24.00	18.00	18.00	18.00	18.00	18.00	-	18.00		18.00
Fire Protection Analyst	2.00	-	-	-	-	-	-	-		-
Fire Protection Specialist	2.00	2.00	2.00	2.00	3.00	5.00	-	5.00	(1.00)	4.00
Firefighter	48.00	42.00	42.00	42.00	42.00	42.00	-	42.00		42.00
Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	(1.00)	-
Office Specialist II	1.00	-	-	-	1.00	1.00	-	1.00		1.00
Senior Management Analyst	-	-	-	-	-	-	-	-	1.00	1.00
Telecommunications Manager *	-	-	-	-	-	-	0.50	0.50		0.50
<b>Total Fire and Rescue Department</b>	<b>111.00</b>	<b>90.00</b>	<b>90.00</b>	<b>90.00</b>	<b>92.00</b>	<b>95.00</b>	<b>1.50</b>	<b>96.50</b>	<b>-</b>	<b>96.50</b>
<b>Fire Sworn Only</b>	<b>100.00</b>	<b>83.00</b>	<b>83.00</b>	<b>83.00</b>	<b>83.00</b>	<b>83.00</b>	<b>1.00</b>	<b>84.00</b>	<b>-</b>	<b>84.00</b>

## PERSONNEL SUMMARY BY DEPARTMENT

From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
<b>PART-TIME FTEs (FULL-TIME EQUIVALENTS )</b>										
Fire and Rescue Department	1.92	4.00	4.00	5.00	4.25	2.25	-	2.25		2.25
<b>TOTAL FIRE AND RESCUE DEPARTMENT</b>	<b>112.92</b>	<b>94.00</b>	<b>94.00</b>	<b>95.00</b>	<b>96.25</b>	<b>97.25</b>	<b>1.50</b>	<b>98.75</b>	<b>-</b>	<b>98.75</b>

\* Telecommunications Manager - as approved by the City Council on March 15, 2022, position serves both Police and Fire Departments

## PERSONNEL SUMMARY BY DEPARTMENT

**From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023**

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
<b>DEVELOPMENT SERVICES DEPARTMENT</b>										
<b>FULL-TIME</b>										
Economic & Development Services Director	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Assistant Development Services Director	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Assistant Planner	2.00	1.00	1.00	2.00	3.00	4.00	-	4.00		4.00
Associate Planner	1.00	3.00	3.00	3.00	3.00	3.00	-	3.00		3.00
Building/Combination Bldg. Inspector	4.00	5.00	5.00	5.00	4.00	4.00	-	4.00		4.00
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Building Technician	1.00	-	-	-	-	-	-	-		-
Building Technician II	1.00	2.00	2.00	2.00	2.00	3.00	-	3.00		3.00
Chief of Code Enforcement	1.00	-	-	-	-	-	-	-		-
Chief of Inspection	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Chief Plans Examiner	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Code Enforcement Officer	8.00	9.00	6.00	7.00	9.00	9.00	-	9.00		9.00
Community Improvement Manager	-	-	1.00	1.00	1.00	1.00	-	1.00		1.00
Economic Development Administrator	-	-	1.00	1.00	1.00	1.00	-	1.00		1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Grant Administrator	-	-	-	-	1.00	1.00	-	1.00		1.00
Management Analyst	1.00	3.00	3.00	2.00	2.00	2.00	-	2.00		2.00
Office Coordinator	1.00	-	-	-	-	-	-	-		-
Office Specialist II	6.00	1.00	1.00	1.00	-	-	-	-	1.00	1.00
Neighborhood Improvement Manager	-	-	-	-	-	-	-	-		-
Office Coordinator	1.00	-	-	-	-	-	-	-		-
Permit Processing Specialist	1.00	1.00	1.00	2.00	2.00	2.00	-	2.00	1.00	3.00
Plan Checker	1.00	-	1.00	1.00	1.00	2.00	(1.00)	1.00		1.00
Plan Check Engineer	2.00	-	-	1.00	1.00	1.00	1.00	2.00		2.00
Principal Planner	2.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00		2.00

## PERSONNEL SUMMARY BY DEPARTMENT

From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
Senior Code Enforcement Officer	-	2.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Senior Electrical Inspector	1.00	-		-	-	-	-	-		-
Senior Combination Inspector	-	-	-	-	1.00	1.00	-	1.00		1.00
Senior Management Analyst	-	-	-	1.00	1.00	1.00	-	1.00		1.00
Senior Planner	2.00	2.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Senior Plumbing/Mechanical Inspector	1.00	-	-	-	-	-	-	-		-
Zoning Administrator	-	1.00	1.00	1.00	1.00	1.00	(1.00)	-		-
<b>Total Development Services Department</b>	<b>44.00</b>	<b>38.00</b>	<b>36.00</b>	<b>40.00</b>	<b>43.00</b>	<b>46.00</b>	<b>-</b>	<b>46.00</b>	<b>2.00</b>	<b>48.00</b>
<b>PART-TIME FTEs (FULL-TIME EQUIVALENTS )</b>										
Development Services Department	1.50	7.95	8.80	8.79	8.64	6.64	-	6.64	(1.30)	5.34
<b>TOTAL DEVELOPMENT SERVICES DEPARTMENT</b>	<b>45.50</b>	<b>45.95</b>	<b>44.80</b>	<b>48.79</b>	<b>51.64</b>	<b>52.64</b>	<b>-</b>	<b>52.64</b>	<b>0.70</b>	<b>53.34</b>

## PERSONNEL SUMMARY BY DEPARTMENT

**From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023**

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
<b>PUBLIC WORKS DEPARTMENT</b>										
<b>FULL-TIME</b>										
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Active Transportation Coordinator	-	-	-	-	-	1.00	-	1.00		1.00
Administrative Secretary	3.00	3.00	3.00	3.00	3.00	3.00	-	3.00		3.00
Assistant Engineer	6.00	4.00	5.00	4.00	4.00	4.00	-	4.00		4.00
Assistant Street Superintendent	1.00	-	-	-	-	-	-	-		-
Associate Engineer	3.00	4.00	3.00	4.00	4.00	5.00	1.00	6.00	1.00	7.00
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Construction Inspector	2.00	1.00	3.00	3.00	3.00	3.00	-	3.00		3.00
Contract Administrator	-	1.00	1.00	1.00	1.00	1.00	(1.00)	-		-
Energy and Sustainability Service Manager	-	-	-	1.00	1.00	1.00	-	1.00		1.00
Engineering Technician I	1.00	-	-	-	-	-	-	-		-
Engineering Technician II	5.00	-	-	-	-	1.00	-	1.00		1.00
Engineering Technician III	3.00	5.00	4.00	5.00	5.00	5.00	-	5.00		5.00
Equipment Mechanic II	3.00	2.00	2.00	2.00	2.00	2.00	-	2.00		2.00
Equipment Mechanic III	3.00	2.00	2.00	2.00	2.00	2.00	-	2.00		2.00
Executive Secretary	1.00	2.00	2.00	2.00	2.00	1.00	-	1.00		1.00
Facilities & Equipment Supervisor	1.00	-	-	-	-	-	-	-		-
Facilities Maintenance Technician	3.00	2.00	2.00	2.00	2.00	2.00	-	2.00		2.00
Lead Facilities Maintenance Technician	-	-	-	-	-	-	-	-	2.00	2.00
Lead Maintenance Worker	8.00	6.00	6.00	6.00	6.00	6.00	-	6.00		6.00
Lead Equipment Mechanic	-	-	-	1.00	1.00	1.00	-	1.00		1.00
Maintenance Assistant	-	-	-	-	-	1.00	-	1.00		1.00
Maintenance Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Maintenance Superintendent	-	3.00	3.00	3.00	3.00	3.00	-	3.00		3.00
Maintenance Supervisor	5.00	5.00	5.00	5.00	5.00	5.00	-	5.00		5.00
Maintenance Worker	19.00	5.00	6.00	6.00	6.00	6.00	-	6.00	(2.00)	4.00
Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Office Specialist I	1.00	1.00	-	-	-	-	-	-		-



## PERSONNEL SUMMARY BY DEPARTMENT

From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
Office Specialist II	1.00	-	1.00	1.00	1.00	2.00	-	2.00		2.00
Principal Civil Engineer	-	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Public Right of Way Coordinator	-	-	-	-	-	-	-	-		-
Recreation Coordinator	-	-	-	-	-	-	-	-		-
Recreation Manager	-	-	-	-	-	-	-	-		-
Recreation Supervisor	-	-	-	-	-	-	-	-		-
Senior Engineer	3.00	3.00	3.00	3.00	3.00	3.00	-	3.00		3.00
Senior Maintenance Supervisor	1.00	-	-	-	-	-	-	-		-
Senior Maintenance Technician	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
Senior Maintenance Worker	19.00	8.00	6.00	6.00	6.00	6.00	-	6.00		6.00
Senior Management Analyst	-	-	-	-	-	1.00	-	1.00		1.00
Storekeeper	-	-	-	-	-	-	-	-	2.00	2.00
Transportation Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00		1.00
<b>Total Public Works Department</b>	<b>101.00</b>	<b>65.00</b>	<b>64.00</b>	<b>67.00</b>	<b>67.00</b>	<b>72.00</b>	<b>-</b>	<b>72.00</b>	<b>3.00</b>	<b>75.00</b>
<b>PART-TIME FTEs (FULL-TIME EQUIVALENTS )</b>										
Public Works Department	9.96	12.47	8.05	9.70	9.50	8.00	-	8.00	(1.75)	6.25
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>110.96</b>	<b>77.47</b>	<b>72.05</b>	<b>76.70</b>	<b>76.50</b>	<b>80.00</b>	<b>-</b>	<b>80.00</b>	<b>1.25</b>	<b>81.25</b>

## PERSONNEL SUMMARY BY DEPARTMENT

From Fiscal Year 2009-2010 Through Proposed Fiscal Year 2022-2023

	FY 09-10 Adopted	FY 17-18 Adopted	FY 18-19 Adopted	FY 19-20 Amended	FY 20-21 Amended	FY 21-22 Adopted	FY 21-22 Adjustment	FY 22-23 Base	FY 22-23 Request	FY 22-23 Proposed
Total Full-time Employees	602.00	477.00	480.00	502.00	512.00	530.00	11.00	541.00	8.00	549.00
Total Part-time FTE	72.61	137.71	136.10	136.05	129.92	121.86	(4.50)	117.36	(2.55)	114.81
Total Citywide FTE	674.61	614.71	616.10	638.05	641.92	651.86	6.50	658.36	5.45	663.81

## All Funds Revenues and Sources of Funds

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Fund/Account Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget	% Incr/ (Dec)
<b>GENERAL FUND</b>					
<b>Fund 101 - General Fund</b>	\$ 137,600,019	\$ 150,212,010	\$ 151,183,589	\$ 163,507,538	8%
<b>SPECIAL REVENUE FUNDS</b>					
<b>Fund 130 - Cultural Arts Master Plan</b>					
Marijuana X Bus Tax	\$ -	\$ -	\$ 166,667	\$ -	-100%
Marijuana Q Bus Tax	-	-	-	166,667	0%
<b>Total Fund 130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 166,667</b>	<b>\$ 166,667</b>	<b>0%</b>
<b>Fund 140 - First Time Homebuyer Program</b>					
Marijuana X Bus Tax	\$ -	\$ -	\$ 166,667	\$ 166,667	0%
<b>Total Fund 140</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 166,667</b>	<b>\$ 166,667</b>	<b>0%</b>
<b>Fund 150 - Disaster Fund</b>					
Other County Grants/Programs	\$ 8,877	\$ 793,904	\$ -	\$ -	0%
Operating Transfers In	-	5,053,108	-	-	0%
Other Federal Grants	1,059,214	1,528,403	-	-	0%
<b>Total Fund 150</b>	<b>\$ 1,068,091</b>	<b>\$ 7,375,416</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund 201 - Gas Tax</b>					
Investment Earnings	\$ 133,849	\$ 102,420	\$ 40,000	\$ 0	-100%
GASB 31 Market Value Adjustmnt	121,627	(107,544)	-	-	0%
Gasoline Tax - Section 2103	798,691	765,768	1,023,231	1,110,769	9%
Gasoline Tax - Section 2105	590,859	584,754	666,742	727,641	9%
Gasoline Tax - Section 2106	369,871	360,600	406,808	444,705	9%
Gasoline Tax - Section 2107.1	746,072	791,272	848,480	994,072	17%
Gasoline Tax - Section 2107.5	10,000	10,000	10,000	10,000	0%
Other Reimbursements	10,780	71,583	-	-	0%
<b>Total Fund 201</b>	<b>\$ 2,781,749</b>	<b>\$ 2,578,852</b>	<b>\$ 2,995,261</b>	<b>\$ 3,287,187</b>	<b>10%</b>
<b>Fund 203 - Air Quality</b>					
Air Quality Improvement Fees	\$ 146,894	\$ 149,875	\$ 146,900	\$ 150,000	2%
Investment Earnings	8,508	5,013	3,005	-	-100%
GASB 31 Market Value Adjustmnt	5,748	(6,419)	-	-	0%
Other Governmental Agencies	-	122,540	-	-	0%
<b>Total Fund 203</b>	<b>\$ 161,150</b>	<b>\$ 271,009</b>	<b>\$ 149,905</b>	<b>\$ 150,000</b>	<b>0%</b>
<b>Fund 204 - American Rescue Plan</b>					
American Rescue Plan	\$ -	\$ 13,113,464	\$ -	\$ -	0%
Investment Earnings	-	381	-	-	0%
Other Federal Grants	-	-	13,240,757	-	-100%
<b>Total Fund 204</b>	<b>\$ -</b>	<b>\$ 13,113,845</b>	<b>\$ 13,240,757</b>	<b>\$ -</b>	<b>-100%</b>

## All Funds Revenues and Sources of Funds

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Fund/Account Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget	% Incr/ (Dec)
<b>Fund 205 - HOME Investment Partnerships Program (HOME)</b>					
Lien/Loan Repayment	\$ 49,818	\$ 46,325	\$ 20,000	\$ 20,000	0%
Investment Earnings	33,005	21,986	30,000	-	-100%
HOME Invest. Partnership Grant	141,967	41,261	501,749	501,749	0%
GASB 31 Market Value Adjustmnt	28,221	(21,084)	-	-	0%
<b>Total Fund 205</b>	<b>\$ 253,011</b>	<b>\$ 88,487</b>	<b>\$ 551,749</b>	<b>\$ 521,749</b>	<b>-5%</b>
<b>Fund 207 - Community Development Block Grant (CDBG)</b>					
Community Dev. Block Grant	\$ 411,358	\$ 1,895,056	\$ 1,121,215	\$ 1,121,215	0%
Investment Earnings	445	-	-	-	0%
<b>Total Fund 207</b>	<b>\$ 411,803</b>	<b>\$ 1,895,056</b>	<b>\$ 1,121,215</b>	<b>\$ 1,121,215</b>	<b>0%</b>
<b>Fund 213 - Supplemental Law Enforcement Services (SLESF)</b>					
Citizens' Option Public Safety	\$ 273,684	\$ 273,945	\$ 265,965	\$ 271,551	2%
Investment Earnings	55	322	-	-	0%
GASB 31 Market Value Adjustmnt	193	(259)	-	-	0%
<b>Total Revenues</b>	<b>\$ 273,932</b>	<b>\$ 274,009</b>	<b>\$ 265,965</b>	<b>\$ 271,551</b>	<b>2%</b>
<b>Total Fund 213</b>	<b>\$ 273,932</b>	<b>\$ 274,009</b>	<b>\$ 265,965</b>	<b>\$ 271,551</b>	<b>2%</b>
<b>Fund 216 - Rental Rehabilitation Program</b>					
Lien/Loan Repayment	\$ 40,000	\$ -	\$ -	\$ -	0%
Investment Earnings	5,381	3,774	1,000	-	-100%
GASB 31 Market Value Adjustmnt	4,758	(3,754)	-	-	0%
<b>Total Fund 216</b>	<b>\$ 50,139</b>	<b>\$ 19</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>-100%</b>
<b>Fund 217 - Narcotics Forfeiture</b>					
Asset Forfeiture-County/Other	\$ 58,421	\$ 4,641	\$ -	\$ -	0%
Asset Forf OC Drug/Gang Actvty	10,310	819	-	-	0%
Asset Forfeiture - Treasury	10,824	-	-	-	0%
Asset Forfeiture - Justice	587,525	-	-	-	0%
Investment Earnings	26,109	23,102	1,000	-	-100%
GASB 31 Market Value Adjustmnt	31,005	(22,688)	-	-	0%
<b>Total Fund 217</b>	<b>\$ 724,193</b>	<b>\$ 5,873</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>-100%</b>
<b>Fund 219 - Local Law Enforcement Block Grant</b>					
Investment Earnings	\$ 715	\$ 462	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	582	(459)	-	-	0%
<b>Total Fund 219</b>	<b>\$ 1,297</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund 220 - Office of Traffic Safety</b>					
Other Federal Grants	\$ 163,410	\$ 273,383	\$ -	\$ -	0%
<b>Total Fund 220</b>	<b>\$ 163,410</b>	<b>\$ 273,383</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund 230 - Federal Grants</b>					
Other Federal Grants	\$ 13,300	\$ 2,818,645	\$ -	\$ 331,116	0%
Investment Earnings	12,363	5,533	-	-	0%
GASB 31 Market Value Adjustmnt	47,638	-	-	-	0%
<b>Total Fund 230</b>	<b>\$ 73,301</b>	<b>\$ 2,824,178</b>	<b>\$ -</b>	<b>\$ 331,116</b>	<b>0%</b>

## All Funds Revenues and Sources of Funds

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Fund/Account Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget	% Incr/ (Dec)
<b>Fund 231 - State Grants</b>					
Other State Grants	\$ 273,025	\$ 1,196,710	\$ 329,813	\$ 527,803	60%
Investment Earnings	686	352	500	-	-100%
GASB 31 Market Value Adjustmnt	2,775	-	-	-	0%
<b>Total Fund 231</b>	<b>\$ 276,486</b>	<b>\$ 1,197,062</b>	<b>\$ 330,313</b>	<b>\$ 527,803</b>	<b>60%</b>
<b>Fund 251 - Road Maintenance and Rehabilitation Account (RMRA) Gas Tax</b>					
Investment Earnings	\$ 69,267	\$ 71,625	\$ 15,000	\$ -	-100%
GASB 31 Market Value Adjustmnt	74,796	(77,806)	-	-	0%
Gasoline Tax - Loan Repayment	130,218	-	-	-	0%
Gasoline Tax - RMRA	2,006,161	2,127,817	2,263,862	2,570,782	14%
<b>Total Fund 251</b>	<b>\$ 2,280,442</b>	<b>\$ 2,121,636</b>	<b>\$ 2,278,862</b>	<b>\$ 2,570,782</b>	<b>13%</b>
<b>CAPITAL PROJECTS FUNDS</b>					
<b>Fund 208 - Park Development Fees</b>					
Park Development Fees	\$ 1,049,018	\$ 766,372	\$ 708,869	\$ 328,095	-54%
Contributions	-	100,000	-	-	0%
Other Reimbursements	-	6,966	-	-	0%
Investment Earnings	125,578	77,781	50,000	-	-100%
GASB 31 Market Value Adjustmnt	98,324	(69,760)	-	-	0%
<b>Total Fund 208</b>	<b>\$ 1,272,919</b>	<b>\$ 881,359</b>	<b>\$ 758,869</b>	<b>\$ 328,095</b>	<b>9%</b>
<b>Fund 209 - Drainage Fees</b>					
Drainage Assessment Fees	\$ 898,498	\$ 433,328	\$ 426,411	\$ 213,206	-50%
Investment Earnings	39,586	34,027	20,000	-	-100%
GASB 31 Market Value Adjustmnt	38,898	(31,927)	-	-	0%
<b>Total Fund 209</b>	<b>\$ 976,982</b>	<b>\$ 435,428</b>	<b>\$ 446,411</b>	<b>\$ 213,206</b>	<b>-52%</b>
<b>Fund 214 - Traffic Impact Fees</b>					
Traffic Impact Fees	\$ 259,298	\$ 1,212,500	\$ 200,000	\$ 1,533,025	667%
Other Reimbursements	-	1,855	-	-	0%
Investment Earnings	93,197	64,666	30,000	-	-100%
GASB 31 Market Value Adjustmnt	81,608	(74,161)	-	-	0%
<b>Total Fund 214</b>	<b>\$ 434,104</b>	<b>\$ 1,204,859</b>	<b>\$ 230,000</b>	<b>\$ 1,533,025</b>	<b>567%</b>
<b>Fund 218 - Fire System Development</b>					
Fire Protect. Sys. Dev. Fees	\$ 167,540	\$ -	\$ -	\$ -	0%
Investment Earnings	10,844	4,572	700	-	-100%
GASB 31 Market Value Adjustmnt	5,764	(4,548)	-	-	0%
<b>Total Fund 218</b>	<b>\$ 184,148</b>	<b>\$ 23</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>-100%</b>
<b>Fund 228 - Fire Protection System Paramedic Fund</b>					
Fire Prot System Paramedic	\$ 301,792	\$ -	\$ -	\$ -	0%
Investment Earnings	3,462	4,163	-	-	0%
GASB 31 Market Value Adjustmnt	5,249	(4,141)	-	-	0%
<b>Total Fund 228</b>	<b>\$ 310,503</b>	<b>\$ 21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

## All Funds Revenues and Sources of Funds

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Fund/Account Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget	% Incr/ (Dec)
<b>Fund 401 - Capital Outlay</b>					
Contributions	\$ -	\$ 100,000	\$ -	\$ -	0%
Other Federal Grants	599,689	605,285	-	-	0%
Other County Grants/Programs	-	2,529,126	-	-	0%
Other Governmental Agencies	-	1,670,000	-	-	0%
Other State Grants	727,500	244,004	-	-	0%
Investment Earnings	191,364	154,011	60,000	-	-100%
GASB 31 Market Value Adjustmnt	113,335	(155,755)	-	-	0%
Other Reimbursements	1,076,110	183,801	-	-	0%
<b>Total Revenues</b>	<b>\$ 2,707,998</b>	<b>\$ 5,330,472</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>-100%</b>
Operating Transfers In	\$ 4,402,681	\$ 7,787,926	\$ 7,570,450	\$ 5,372,077	-29%
<b>Total Other Financing Sources</b>	<b>\$ 4,402,681</b>	<b>\$ 7,787,926</b>	<b>\$ 7,570,450</b>	<b>\$ 5,372,077</b>	<b>-29%</b>
<b>Total Fund 401</b>	<b>\$ 7,110,679</b>	<b>\$ 13,118,398</b>	<b>\$ 7,630,450</b>	<b>\$ 5,372,077</b>	<b>-30%</b>
<b>Fund 409 - Vehicle Parking District 1</b>					
Secured Property Tax	\$ 4,126	\$ 3,685	\$ 3,500	\$ 4,000	14%
Unsecured Property Tax	12	12	12	12	0%
Supplemental Property Tax	8	8	11	11	0%
Homeowners Property Tax	2	2	2	2	0%
Delinquent Tax - Penalties/Int	1	1	1	1	0%
Investment Earnings	169	484	200	-	-100%
GASB 31 Market Value Adjustmnt	575	(503)	-	-	0%
<b>Total Fund 409</b>	<b>\$ 4,894</b>	<b>\$ 3,689</b>	<b>\$ 3,726</b>	<b>\$ 4,026</b>	<b>8%</b>
<b>Fund 410 - Vehicle Parking District 2</b>					
Secured Property Tax	\$ 12,653	\$ 10,501	\$ 12,260	\$ 12,260	0%
Unsecured Property Tax	10	10	11	11	0%
Supplemental Property Tax	7	7	11	11	0%
Homeowners Property Tax	2	2	2	2	0%
Delinquent Tax - Penalties/Int	1	1	1	1	0%
Investment Earnings	365	1,076	500	-	-100%
GASB 31 Market Value Adjustmnt	1,258	(1,132)	-	-	0%
<b>Total Fund 410</b>	<b>\$ 14,295</b>	<b>\$ 10,465</b>	<b>\$ 12,785</b>	<b>\$ 12,285</b>	<b>-4%</b>
<b>Fund 413 - Golf Course Improvement</b>					
Investment Earnings	\$ 5,435	\$ 4,545	\$ 1,500	\$ -	-100%
GASB 31 Market Value Adjustmnt	4,951	(4,979)	-	-	0%
Golf Course Operations	108,759	163,715	110,000	110,000	0%
<b>Total Fund 413</b>	<b>\$ 119,145</b>	<b>\$ 163,281</b>	<b>\$ 111,500</b>	<b>\$ 110,000</b>	<b>-1%</b>
<b>Fund 415 - Measure M2 Competitive</b>					
Measure "M2" Regional Grant	\$ 750,841	\$ 83,149	\$ 1,773,000	\$ 385,000	-78%
Investment Earnings	9,702	1,417	-	-	0%
GASB 31 Market Value Adjustmnt	3,154	-	-	-	0%
<b>Total Fund 415</b>	<b>\$ 763,697</b>	<b>\$ 84,566</b>	<b>\$ 1,773,000</b>	<b>\$ 385,000</b>	<b>-78%</b>

## All Funds Revenues and Sources of Funds

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Fund/Account Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget	% Incr/ (Dec)
<b>Fund 416 - Measure M2 Fairshare</b>					
Measure "M2" Fairshare	\$ 2,688,605	\$ 2,666,018	\$ 2,496,909	\$ 2,927,964	17%
Other Governmental Agencies	-	64,568	-	-	0%
Other Reimbursements	-	6,600	-	-	0%
Investment Earnings	91,847	68,048	40,000	-	-100%
GASB 31 Market Value Adjustmnt	89,714	(50,058)	-	-	0%
<b>Total Fund 416</b>	<b>\$ 2,870,166</b>	<b>\$ 2,755,176</b>	<b>\$ 2,536,909</b>	<b>\$ 2,927,964</b>	<b>15%</b>
<b>Fund 417 - Jack Hammett Sports Complex Capital Improvement</b>					
Jack Hammett Field Rental	\$ 150,750	\$ 100,750	\$ 150,750	\$ 150,750	0%
Investment Earnings	10,560	6,692	3,000	-	-100%
GASB 31 Market Value Adjustmnt	8,438	(6,657)	-	-	0%
<b>Total Fund 417</b>	<b>\$ 169,748</b>	<b>\$ 100,784</b>	<b>\$ 153,750</b>	<b>\$ 150,750</b>	<b>-2%</b>
<b>Fund 418 - Lions Park Project 2017 Bond</b>					
Investment Earnings	\$ 24,556	\$ 1,799	\$ 1,000	\$ -	-100%
GASB 31 Market Value Adjustmnt	2,994	(160)	-	-	0%
<b>Total Fund 418</b>	<b>\$ 27,550</b>	<b>\$ 1,640</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>-100%</b>
<b>INTERNAL SERVICE FUNDS</b>					
<b>Fund 601 - Equipment Replacement Fund</b>					
Investment Earnings	\$ 17,488	\$ 24,637	\$ 15,000	\$ -	-100%
GASB 31 Market Value Adjustmnt	26,885	(58,925)	-	-	0%
Sale of Automotive Equipment	32,156	3,804	-	-	0%
Sale of Other Equipment	4,042	3,842	-	-	0%
Other Governmental Agencies	-	25,670	-	-	0%
Automotive Equipment, Rental	2,571,510	2,635,841	2,656,416	2,656,416	0%
Contributions	-	182,126	-	-	0%
Donations	278,521	-	-	-	0%
Damage to City Property	-	3,427	-	-	0%
<b>Total Revenues</b>	<b>\$ 2,930,601</b>	<b>\$ 2,820,422</b>	<b>\$ 2,671,416</b>	<b>\$ 2,656,416</b>	<b>-1%</b>
Operating Transfers In	\$ 1,125,000	\$ 2,862,342	\$ -	\$ 2,803,300	0%
<b>Total Other Financing Sources</b>	<b>\$ 1,125,000</b>	<b>\$ 2,862,342</b>	<b>\$ -</b>	<b>\$ 2,803,300</b>	<b>0%</b>
<b>Total Fund 601</b>	<b>\$ 4,055,601</b>	<b>\$ 5,682,764</b>	<b>\$ 2,671,416</b>	<b>\$ 5,459,716</b>	<b>104%</b>
<b>Fund 602 - Self Insurance Fund</b>					
Investment Earnings	\$ 241,645	\$ 167,905	\$ 110,000	\$ -	-100%
GASB 31 Market Value Adjustmnt	219,612	(169,676)	-	-	0%
Unemployment Premiums	80,421	80,914	80,000	80,000	0%
General Liability Premiums	2,246,078	2,072,577	2,051,459	2,051,459	0%
Settlements Revenue	-	685	-	-	0%
Workers' Compensation Premiums	2,977,926	2,735,854	2,690,018	2,690,018	0%
<b>Total Revenues</b>	<b>\$ 5,765,682</b>	<b>\$ 4,888,260</b>	<b>\$ 4,931,477</b>	<b>\$ 4,821,477</b>	<b>-2%</b>
Operating Transfers In	\$ -	\$ 4,004,586	\$ -	\$ -	0%
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 4,004,586</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Fund 602</b>	<b>\$ 5,765,682</b>	<b>\$ 8,892,846</b>	<b>\$ 4,931,477</b>	<b>\$ 4,821,477</b>	<b>-2%</b>

## All Funds Revenues and Sources of Funds

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Fund/Account Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget	% Incr/ (Dec)
<b>Fund 603 - IT Replacement Fund</b>					
Investment Earnings	\$ 101,291	\$ 73,512	\$ 50,000	\$ -	-100%
GASB 31 Market Value Adjustmnt	87,159	(79,851)	-	-	0%
<b>Total Revenues</b>	<b>\$ 188,450</b>	<b>\$ (6,339)</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>-100%</b>
Operating Transfers In	\$ -	\$ 2,365,266	\$ 2,271,135	\$ 2,452,613	8%
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 2,365,266</b>	<b>\$ 2,271,135</b>	<b>\$ 2,452,613</b>	<b>8%</b>
<b>Total Fund 603</b>	<b>\$ 188,450</b>	<b>\$ 2,358,927</b>	<b>\$ 2,321,135</b>	<b>\$ 2,452,613</b>	<b>6%</b>
<b>TOTAL REVENUES</b>	<b>\$ 164,859,906</b>	<b>\$ 200,904,945</b>	<b>\$ 186,194,493</b>	<b>\$ 185,764,519</b>	<b>0%</b>
<b>TOTAL OTHER SOURCES</b>	<b>\$ 5,527,681</b>	<b>\$ 17,020,120</b>	<b>\$ 9,841,585</b>	<b>\$ 10,627,990</b>	<b>8%</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 170,387,587</b>	<b>\$ 217,925,065</b>	<b>\$ 196,036,078</b>	<b>\$ 196,392,509</b>	<b>0%</b>

\* In previous years, the Sales and Use Tax - Prop 172 was included in a separate fund. Effective July 1, 2019 this revenue is recorded in the General Fund.



## General Fund Revenues and Sources of Funds

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Fund/Account Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget	% Incr/ (Dec)
<b>GENERAL FUND</b>					
<b>Fund 101 - General Fund</b>					
<b>Taxes</b>					
Secured Property Tax	\$ 30,094,033	\$ 31,562,371	\$ 33,133,820	\$ 34,459,174	4%
Unsecured Property Tax	892,821	909,820	935,865	1,011,083	8%
Supplemental Property Tax	603,451	611,140	671,697	698,565	4%
Homeowners Property Tax	149,197	146,527	149,613	155,598	4%
Delinquent Tax - Penalties/Int	45,014	59,449	50,000	69,085	38%
Property Transfer Tax	791,414	948,274	816,560	1,294,733	59%
Property Tax In-Lieu of VLF	12,672,511	13,264,658	13,795,244	14,358,890	4%
Sales Tax	55,866,830	63,834,760	59,938,452	71,243,148	19%
Sales Tax - Prop 172	1,102,506	1,151,953	1,088,281	1,372,284	26%
Transient Occupancy Tax	6,587,223	4,282,804	5,569,330	7,373,732	32%
Electric Utility Franchise Tax	1,183,884	1,219,285	1,240,745	1,368,446	10%
Cable TV Franchise Tax	988,888	920,523	988,929	861,236	-13%
PEG Cable TV Franchise Tax	179,114	184,514	233,759	163,590	-30%
Gas Utility Franchise Tax	210,033	225,067	225,067	280,978	25%
Business License Tax	899,426	901,602	928,160	913,264	-2%
Solid WasteHauler Franchise Tax	2,261,045	2,346,183	2,494,543	2,494,543	0%
Marijuana X Bus Tax	763,673	326,241	2,000,000	420,000	-79%
Marijuana Q Bus Tax	-	-	-	2,500,000	0%
<b>Total Taxes</b>	<b>\$ 115,291,064</b>	<b>\$ 122,895,170</b>	<b>\$ 124,260,065</b>	<b>\$ 141,038,349</b>	<b>14%</b>
<b>Licenses and Permits</b>					
Dog Licenses	\$ 78,070	\$ 77,543	\$ 78,221	\$ 74,066	-5%
Fire Permits	85,161	88,210	84,318	91,872	9%
Fire Construction Permits	147,908	133,957	210,632	210,632	0%
Building Permits	2,677,232	1,567,539	1,744,886	2,321,051	33%
Electrical Permits	366,906	211,736	352,475	265,887	-25%
Plumbing/Mechanical Permits	419,733	243,238	355,920	281,108	-21%
Street Permits	585,280	832,055	355,491	856,421	141%
Special Business Permits	215	-	430	430	0%
Marijuana X Bus Permit	64,575	176,087	741,960	227,250	-69%
Marijuana Q Bus Permit	-	-	-	500,000	0%
Home Occupation Permits	22,536	25,078	25,000	25,963	4%
Operator's Permits	3,525	1,425	2,100	2,100	0%
Self-Haul Permit	13,600	12,800	21,700	21,700	0%
Other Permits	32,577	39,542	40,308	40,308	0%
<b>Total Licenses and Permits</b>	<b>\$ 4,497,318</b>	<b>\$ 3,409,210</b>	<b>\$ 4,013,441</b>	<b>\$ 4,918,788</b>	<b>23%</b>

## General Fund Revenues and Sources of Funds

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Fund/Account Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget	% Incr/ (Dec)
<b>Fund 101 - General Fund (continued)</b>					
<b>Fines and Forfeitures</b>					
Municipal Code Violations	\$ 119,236	\$ 145,877	\$ 157,500	\$ 175,000	11%
Vehicle Code Violations	285,382	312,857	245,545	293,588	20%
Parking Citations	968,044	573,380	968,044	568,044	-41%
Red-Light Camera Violation	28,146	23,769	30,000	30,000	0%
<b>Total Fines and Forfeitures</b>	<b>\$ 1,400,807</b>	<b>\$ 1,055,883</b>	<b>\$ 1,401,089</b>	<b>\$ 1,066,632</b>	<b>-24%</b>
<b>Use of Money and Property</b>					
Investment Earnings	\$ 712,834	\$ 413,739	\$ 600,000	\$ 100,000	-83%
GASB 31 Market Value Adjustmnt	866,147	(509,639)	-	-	0%
Buildings/Grounds, Rental	221,492	227,529	200,000	220,000	10%
Downtown Community Center, Rent	16,827	8,635	11,250	11,250	0%
Balearic Community Center, Rent	15,037	146	20,000	20,000	0%
Neighborhood Comm Center, Rent	5,981	146	42,500	42,500	0%
Senior Center, Rental	54,995	-	52,500	52,500	0%
Field Rental	96,697	23,519	85,000	85,000	0%
Tennis, Rental	41,002	85,650	100,000	100,000	0%
3175 Airway Rental	115,374	132,276	172,272	172,272	0%
Golf Course Operations	2,245,142	3,526,236	3,500,000	3,782,130	8%
Bus Shelter Advertising	88,820	108,304	100,000	110,000	10%
<b>Total Use of Money and Property</b>	<b>\$ 4,480,349</b>	<b>\$ 4,016,543</b>	<b>\$ 4,883,522</b>	<b>\$ 4,695,652</b>	<b>-4%</b>
<b>Other Government Agencies</b>					
Other Federal Grants	\$ 78,941	\$ 297,945	\$ -	\$ -	0%
Motor Vehicle In-Lieu Tax	91,674	84,182	85,000	136,804	61%
Peace Offcrs. Stand./Training	40,080	6,364	10,000	30,300	203%
Beverage Container Program	-	-	-	30,000	0%
Mattress Recycling Council	10,650	17,145	10,500	10,500	0%
Reimb. of Mandated Costs	91,105	111,647	50,000	100,000	100%
Other State Grants	303,103	752,487	55,023	55,023	0%
Other County Grants/Programs	297,961	94,977	65,000	230,000	254%
Other Governmental Agencies	19,223	-	-	21,625	0%
<b>Total Other Govt. Agencies</b>	<b>\$ 932,738</b>	<b>\$ 1,364,747</b>	<b>\$ 275,523</b>	<b>\$ 614,252</b>	<b>123%</b>
<b>Fees and Charges</b>					
Plan Check Fee	\$ 812,585	\$ 753,286	\$ 748,247	\$ 959,914	28%
Zoning, Variance & CUP Fees	304,804	334,080	437,855	437,855	0%
Marijuana X CUP	20,008	102,532	480,974	104,215	-78%
Marijuana Q CUP	-	-	-	255,270	0%
Subdivision Map Fees	30,090	6,000	23,750	23,750	0%
Environmental Impact Fees	31,477	(1,841)	5,000	5,000	0%
Vacation/Abandonment of R-O-W	150	150	750	750	0%
Source Reduction/Recycling	36,504	6,100	12,000	12,000	0%
Self Haul Per-Project Fee	66,320	39,667	83,500	83,500	0%

## General Fund Revenues and Sources of Funds

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Fund/Account Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget	% Incr/ (Dec)
<b>Fund 101 - General Fund (continued)</b>					
<b>Fees and Charges (continued)</b>					
Special Policing Fees	\$ 740,665	\$ -	\$ 400,000	\$ 400,000	0%
Marijuana X HdL Background	30,071	46,061	75,000	75,000	0%
Marijuana Q HdL Background	-	-	-	181,728	0%
Vehicle Storage/Impound Fees	338,440	467,287	350,000	350,000	0%
Vehicle Code Violation Fee	630	170	1,085	1,085	0%
Repossessed Veh. Release Fees	3,330	3,765	3,728	3,728	0%
Jail Booking Fees - City	70,352	75,904	100,000	-	-100%
Police False Alarms	192,378	96,413	100,000	100,000	0%
Fingerprinting	11,054	3,135	23,175	23,175	0%
Fire Inspections	90,675	16,745	100,000	100,000	0%
Hazrdous Material Disclose Fee	2,064	-	-	-	0%
EMS - First Responder Fee	7,626	-	-	1,001	0%
Paramedic Fee - Advanced	3,994,704	3,507,832	3,150,000	4,021,675	28%
Paramedic GEMT Fees	(330,672)	(226,152)	-	(360,000)	0%
Fire Plan Review Fees	166,132	103,701	101,000	147,793	46%
Fire False Alarms	-	-	1,400	1,400	0%
Accident Cost Recovery	8,956	5,491	10,000	10,000	0%
Fire Special Event Fees	14,042	41,462	32,000	41,462	30%
Park Permits	28,202	2,323	50,000	50,000	0%
Park Improvements	11,357	17,940	7,500	17,624	135%
Youth Sports	17	-	-	-	0%
Aquatics	39,902	29,536	63,000	63,000	0%
Day Camp	35,973	33,465	183,330	183,330	0%
Playgrounds	297,954	(292)	230,000	230,000	0%
Special Events	29,690	16,110	37,800	37,800	0%
Early Childhood	83,789	12,660	131,328	131,328	0%
Instructional Classes	212,320	20,170	350,000	350,000	0%
Basketball	10,928	1,649	15,750	15,750	0%
Adult Open Gym	4,293	-	6,750	6,750	0%
Softball	27,888	7,344	36,000	36,000	0%
Adult Futsal	1,612	-	1,650	1,650	0%
Teen Camp	(1,892)	3,551	34,000	34,000	0%
Senior Center Charges	(875)	-	10,635	10,635	0%
Community Event Charges	929	-	-	4,500	0%
Photocopies	2,512	2,380	3,300	3,300	0%
Building Doc Retention Fee	92,514	61,063	50,000	60,000	20%
Police Reports	26,587	25,202	29,246	29,246	0%
Police Clearance Letters	3,480	3,090	3,958	3,958	0%
Sale of Maps & Publications	-	-	200	-	-100%
Sale of Other Supplies	410	110	700	700	0%
Central Services Charges	78,994	61,712	80,000	80,000	0%
Business License Proc Fee	31,213	49,113	45,000	45,000	0%
EV Charge Station Fees	-	4,510	-	15,000	0%
Other Charges for Services	11,565	13,275	14,000	14,000	0%
Special Assessments	-	799	1,000	1,000	0%
<b>Total Fees and Charges</b>	<b>\$ 7,671,745</b>	<b>\$ 5,747,499</b>	<b>\$ 7,624,611</b>	<b>\$ 8,404,872</b>	<b>10%</b>

## General Fund Revenues and Sources of Funds

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Fund/Account Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget	% Incr/ (Dec)
<b>Fund 101 - General Fund (continued)</b>					
<b>Other Revenues</b>					
Contributions	\$ -	\$ -	\$ -	\$ 25,000	0%
Sponsorship	-	-	-	60,000	0%
Donations	\$ 75,185	\$ 50,000	\$ -	\$ 70,000	0%
Construction Permit Insp. Fees	138,815	110,490	100,000	115,000	15%
Fire Reinspection Fee	1,829	-	-	-	0%
Damage to City Property	23,462	20,096	25,000	25,000	0%
Civil Subpoena Costs	12,433	14,265	14,247	14,407	1%
Bus Shelter Maint Reimb	35,000	35,000	35,000	35,000	0%
Public Notices	20,665	26,273	24,000	24,000	0%
Other Reimbursements	380,605	420,292	350,000	350,000	0%
Nonoperating Income - Other	1,060,817	1,581,124	1,464,562	1,749,586	19%
Sale of Other Equipment	3	-	1,000	1,000	0%
Other	427,175	292,272	150,000	300,000	100%
<b>Total Other Revenues</b>	<b>\$ 2,175,988</b>	<b>\$ 2,549,813</b>	<b>\$ 2,163,809</b>	<b>\$ 2,768,993</b>	<b>28%</b>
<b>Total Revenues</b>	<b>\$ 136,450,008</b>	<b>\$ 141,038,864</b>	<b>\$ 144,622,060</b>	<b>\$ 163,507,538</b>	<b>13%</b>
<b>Other Financing Sources</b>					
Operating Transfers In	\$ 1,150,000	\$ 9,173,146	\$ 6,561,529	\$ -	-100%
<b>Total Other Financing Sources</b>	<b>\$ 1,150,000</b>	<b>\$ 9,173,146</b>	<b>\$ 6,561,529</b>	<b>\$ -</b>	<b>-100%</b>
<b>Total Fund 101</b>	<b>\$ 137,600,019</b>	<b>\$ 150,212,010</b>	<b>\$ 151,183,589</b>	<b>\$ 163,507,538</b>	<b>8%</b>
<b>Fund 150 - Disaster Fund</b>					
Other Federal Grants	\$ 1,059,214	\$ 1,528,403	\$ -	\$ -	0%
Other County Grants/Programs	8,877	793,904	-	-	0%
<b>Total Revenues</b>	<b>\$ 1,068,091</b>	<b>\$ 2,322,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
Operating Transfers In	\$ -	\$ 5,053,108	\$ -	\$ -	0%
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 5,053,108</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Fund 150</b>	<b>\$ 1,068,091</b>	<b>\$ 7,375,416</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Account Description	Account Number	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
<b>Salaries and Benefits</b>					
Salaries and Wages	501000	\$ -	\$ -	\$ (4,019,104)	\$ (4,019,104)
Furloughs	501050	-	-	-	-
Regular Salaries - Sworn	501100	23,210,093	22,816,872	25,817,387	26,395,756
Regular Salaries - Non-Sworn	501200	20,230,154	19,944,782	26,386,702	29,492,502
Non-Management	501202	-	-	-	-
Regular Salaries - Part-Time	501300	4,791,349	3,956,381	4,914,403	5,031,707
Overtime	501400	7,191,572	5,748,712	4,036,524	4,039,324
Court	501410	-	256,790	-	-
Accrual Payoff - Excess Max.	501500	530,663	544,193	191,128	191,128
Vacation/Comp. Time Cash Out	501600	419,182	339,273	303,980	303,980
Holiday Allowance	501700	912,513	790,135	757,707	930,904
Separation Pay-Off	501800	431,488	427,400	145,776	145,776
Other Compensation	501900	2,559,113	2,570,924	2,906,503	3,129,274
Furloughs	502200	-	1,634,270	-	-
Cafeteria Plan	505100	9,190,101	9,012,954	11,648,637	12,604,416
Medicare	505200	1,095,265	872,435	874,264	940,217
Retirement	505300	30,042,756	29,191,353	32,471,231	35,190,255
Management	505301	-	-	-	-
EE PERS Contribution	505309	-	-	-	-
Longevity	505400	3,412	3,610	3,600	4,404
Executive Prof Development	505500	66,793	60,021	87,615	96,700
Auto Allowance	505600	39,163	45,892	56,100	153,500
Unemployment	505800	10,057	-	80,020	80,020
Workers' Compensation	505900	2,328,091	2,084,776	2,207,147	2,207,147
City Contrib - Retiree Medical	506100	1,828,496	1,831,960	2,460,000	2,460,000
<b>Subtotal Salaries and Benefits</b>		<b>\$ 104,880,262</b>	<b>\$ 102,132,733</b>	<b>\$ 111,329,620</b>	<b>\$ 119,377,906</b>
<b>Maintenance and Operations</b>					
Stationery and Office	510100	\$ 170,786	\$ 155,333	\$ 212,850	\$ 227,950
Multi-Media, Promos, Subscript.	510200	412,430	315,791	583,289	552,789
Small Tools and Equipment	510300	141,043	269,852	269,557	268,417
Uniforms and Clothing	510400	315,179	464,330	381,660	414,160
Safety and Health	510500	405,625	704,118	528,480	564,480
Maintenance and Construction	510600	585,619	663,692	894,350	676,850
Agriculture	510700	77,154	71,487	97,000	97,000
Fuel	510800	529,632	470,963	501,400	501,400
Electricity - Buildings & Fac.	515100	554,495	602,939	578,820	581,220
Electricity - Power	515200	230,387	232,269	281,800	281,800
Electricity - Street Lights	515300	1,066,403	1,041,778	1,000,000	1,000,000
Gas	515400	57,759	61,813	45,400	45,400
Water - Domestic	515500	79,446	97,359	75,100	77,100
Water - Parks and Parkways	515600	773,895	1,010,482	859,100	859,100
Waste Disposal	515700	148,021	129,257	162,400	162,400
Janitorial and Housekeeping	515800	448,812	432,229	497,233	643,143
Postage	520100	3,445	1,858	442	442
Legal Advertising/Filing Fees	520200	239,196	238,936	240,332	240,332

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

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Account Description	Account Number	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
<b>Maintenance and Operations (Continued)</b>					
Advertising and Public Info.	520300	13,728	13,542	16,850	16,850
Telephone/Radio/Communications	520400	823,593	881,929	816,400	956,400
Business Meetings	520500	38,671	17,195	49,280	54,280
Mileage Reimbursement	520600	1,100	445	3,300	3,300
Dues and Memberships	520700	147,133	142,976	200,992	203,047
Board Member Fees	520800	37,800	37,400	49,700	41,300
Professional Development	520900	261,017	252,475	544,869	613,646
Buildings and Structures	525100	189,036	202,715	268,500	326,500
Landscaping and Sprinklers	525200	3,160,951	2,727,856	3,230,500	3,250,500
Automotive Equipment	525400	211,096	211,690	250,000	256,250
Office Furniture	525600	583	-	2,000	2,000
Office Equipment	525700	53,198	59,334	44,200	149,100
Other Equipment	525800	799,113	844,146	926,750	945,800
Streets, Alleys and Sidewalks	525900	974,745	991,658	1,007,200	1,007,200
Employment	530100	276,944	536,474	26,000	26,000
Consulting	530200	3,521,057	3,754,879	4,118,434	4,705,933
Legal	530300	3,307,183	2,923,117	2,776,420	2,764,420
Engineering and Architectural	530400	409,095	223,716	636,962	578,962
Financial & Information Svcs.	530500	517,175	503,245	1,078,750	1,078,750
Medical and Health Inspection	530600	127,366	184,604	192,100	192,100
Public Safety	530700	2,397,054	2,152,776	2,513,300	2,505,300
Recreation	530800	295,010	35,932	515,330	476,110
Sanitation	530900	530	715	1,200	1,200
Principal Payments	535100	1,610,000	1,675,000	2,450,000	2,450,000
Interest Payments	535200	1,359,572	1,265,631	1,067,905	1,067,905
External Rent	535400	593,143	349,719	846,198	841,798
Grants, Loans and Subsidies	535500	2,780,309	6,788,668	739,099	821,766
Depreciation	535600	1,279,617	1,216,665	1,350,000	50,000
Internal Rent Central Services	535800	87,733	61,712	99,722	99,722
Internal Rent Postage	535900	92,277	95,570	111,334	111,334
Internal Rent - Maintenance	536100	884,754	884,837	884,887	884,887
Internal Rent - Repl Cost	536200	1,142,860	1,224,816	1,217,816	1,217,816
Internal Rent - Fuel	536400	540,095	522,812	501,400	501,400
Internal Rent Genl Liability	536500	2,245,724	2,072,577	2,072,221	2,072,221
Internal Rent Workers' Comp	536600	2,946,822	2,735,854	2,689,915	2,689,915
Internal Rent Unemployment	536700	79,972	80,914	80,180	80,180
General Liability	540100	1,041,280	1,178,015	1,625,875	1,625,875
Special Liability	540200	-	-	9,400	9,400
Buildings & Personal Property	540500	-	92,326	225,200	165,200
Taxes and Assessments	540700	180,251	220,416	196,200	196,200
Contingency	540800	203,265	2,490,371	550,000	550,000
Other Costs	540900	496	668	1,715,775	1,640,656
Acquisition Costs	545500	13,376	-	-	-
Emergency Protective Measure	580200	1,575,969	2,254,444	-	-
<b>Subtotal Maintenance and Operations</b>		<b>\$ 42,460,017</b>	<b>\$ 48,874,323</b>	<b>\$ 44,911,377</b>	<b>\$ 44,425,206</b>

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

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Account Description	Account Number	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
<b>Fixed Assets</b>					
Automotive Equipment	590500	\$ 1,510	\$ 6,719	\$ 1,189,500	\$ 1,939,302
Office Furniture	590600	9,363	9,211	16,900	12,900
Office Equipment	590700	6,960	-	-	-
Other Equipment	590800	1,348,944	1,742,174	6,075,535	3,065,359
Loss on Disposal of Assets	599100	33,905	170,904	-	-
Capital Replacement Reserve	599500	-	-	-	1,275,000
<b>Subtotal Fixed Assets</b>		<b>\$ 1,400,682</b>	<b>\$ 1,929,008</b>	<b>\$ 7,281,935</b>	<b>\$ 6,292,561</b>
<b>Transfers Out</b>					
Transfers Out	595100	\$ 6,677,681	\$ 31,246,374	\$ 9,841,585	\$ 10,627,990
<b>Subtotal Transfers Out</b>		<b>\$ 6,677,681</b>	<b>\$ 31,246,374</b>	<b>\$ 9,841,585</b>	<b>\$ 10,627,990</b>
<b>TOTAL APPROPRIATIONS - ALL FUNDS</b>		<b>\$ 155,418,643</b>	<b>\$ 184,182,439</b>	<b>\$ 173,364,517</b>	<b>\$ 180,723,663</b>

(1) In FY 2020-21, 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 2020-21, 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 2019-2020 Through Fiscal Year 2022-2023

Account Description	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
<b>Salaries and Benefits</b>				
Salaries and Wages	\$ -	\$ -	\$ (4,019,104)	\$ (4,019,104)
Regular Salaries - Sworn	23,006,629	22,154,621	25,672,446	26,123,046
Regular Salaries - Non-Sworn	18,301,887	18,150,683	24,611,703	27,013,981
Regular Salaries - Part-Time	4,385,061	3,324,360	4,733,435	4,848,350
Overtime	6,731,151	5,197,220	3,957,348	3,957,348
Accrual Payoff - Excess Max.	525,747	538,580	186,128	186,128
Vacation/Comp. Time Cash Out	414,427	322,809	302,980	302,980
Holiday Allowance	907,540	781,983	755,107	924,854
Separation Pay-Off	429,726	412,170	145,376	145,376
Other Compensation	2,538,032	2,548,442	2,885,269	3,084,585
Furloughs	-	395	-	-
Cafeteria Plan	8,781,834	8,579,552	11,253,029	12,069,856
Medicare	876,510	812,009	843,843	899,590
Retirement	26,251,816	28,558,928	31,614,526	34,111,546
Longevity	3,412	3,610	3,600	4,404
Executive Prof Development	66,465	59,811	87,235	92,800
Auto Allowance	39,163	45,892	56,100	56,100
City Contrib - Retiree Medical	1,828,496	1,831,960	2,460,000	2,460,000
<b>Subtotal Salaries and Benefits</b>	<b>\$ 95,087,897</b>	<b>\$ 93,323,021</b>	<b>\$ 105,549,021</b>	<b>\$ 112,261,839</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 169,573	\$ 153,014	\$ 203,850	\$ 218,950
Multi-Media, Promos, Subscript.	410,401	314,291	565,989	550,989
Small Tools and Equipment	136,653	260,464	252,116	250,976
Uniforms and Clothing	309,704	448,022	377,660	410,160
Safety and Health	405,625	502,118	527,980	563,980
Maintenance and Construction	304,632	371,439	329,350	319,350
Agriculture	77,154	71,487	97,000	97,000
Electricity - Buildings & Fac.	554,495	602,939	578,820	581,220
Electricity - Power	230,387	232,269	281,800	281,800
Electricity - Street Lights	1,066,403	1,041,778	1,000,000	1,000,000
Gas	57,759	61,813	45,400	45,400
Water - Domestic	79,446	97,359	75,100	77,100
Water - Parks and Parkways	773,895	1,010,482	859,100	859,100
Waste Disposal	147,270	128,156	161,400	161,400
Janitorial and Housekeeping	444,656	429,683	495,333	641,243
Postage	3,383	1,858	-	-
Legal Advertising/Filing Fees	237,964	223,936	236,600	236,600
Advertising and Public Info.	13,121	12,540	14,300	14,300
Telephone/Radio/Communications	823,593	881,929	816,400	836,400
Business Meetings	38,671	17,195	48,580	53,580
Mileage Reimbursement	1,100	445	3,300	3,300
Dues and Memberships	147,133	142,186	198,992	201,047



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

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Account Description	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
<b>Maintenance and Operations (Continued)</b>				
Board Member Fees	37,800	37,400	41,300	41,300
Professional Development	254,286	251,023	539,769	606,686
Buildings and Structures	130,389	95,516	202,500	202,500
Landscaping and Sprinklers	3,150,341	2,714,835	3,230,500	3,250,500
Automotive Equipment	446	-	-	-
Office Furniture	583	-	2,000	2,000
Office Equipment	53,094	59,141	44,000	148,900
Other Equipment	792,089	840,595	917,750	931,300
Streets, Alleys and Sidewalks	974,745	991,658	1,007,200	1,007,200
Employment	276,944	536,474	26,000	26,000
Consulting	2,583,785	2,689,041	3,289,863	3,597,395
Legal	3,306,286	2,920,494	2,768,300	2,756,300
Engineering and Architectural	375,079	197,976	568,898	568,898
Financial & Information Svcs.	517,175	503,245	1,078,750	1,078,750
Medical and Health Inspection	127,366	184,604	192,100	192,100
Public Safety	2,397,054	2,137,500	2,513,300	2,505,300
Recreation	295,010	35,932	495,330	476,110
Sanitation	530	715	1,200	1,200
Principal Payments	1,610,000	1,675,000	2,450,000	2,450,000
Interest Payments	1,203,487	1,139,501	1,067,905	1,067,905
External Rent	593,143	349,719	846,198	841,798
Grants, Loans and Subsidies	2,438,845	1,122,837	23,000	23,000
Internal Rent Central Services	87,706	61,712	99,722	99,722
Internal Rent Postage	92,159	95,397	110,792	110,792
Internal Rent - Maintenance	884,300	884,383	884,300	884,300
Internal Rent - Repl Cost	1,142,301	1,224,257	1,217,256	1,217,256
Internal Rent - Fuel	540,095	522,812	501,400	501,400
Internal Rent Genl Liability	2,240,855	2,069,259	2,069,259	2,069,259
Internal Rent Workers' Comp	2,945,345	2,688,443	2,688,442	2,688,442
Internal Rent Unemployment	79,165	79,685	79,687	79,687
Taxes and Assessments	91,729	88,723	96,200	96,200
Contingency	-	36,760	500,000	500,000
Other Costs	480	261	1,715,427	1,640,308
Acquisition Costs	13,376	-	-	-
<b>Subtotal Maintenance and Operations</b>	<b>\$ 35,669,005</b>	<b>\$ 33,240,302</b>	<b>\$ 38,437,418</b>	<b>\$ 39,066,403</b>

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

### From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Account Description	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
<b>Fixed Assets</b>				
Office Furniture	\$ 9,363	\$ 9,211	\$ 16,900	\$ 12,900
Office Equipment	6,960	-	-	-
Other Equipment	1,247,869	1,565,872	1,418,406	1,538,406
<b>Subtotal Fixed Assets</b>	<b>\$ 1,264,192</b>	<b>\$ 1,575,083</b>	<b>\$ 1,435,306</b>	<b>\$ 1,551,306</b>
<b>Transfers Out</b>				
Operating Transfers Out	\$ 5,405,141	\$ 22,073,228	\$ 8,980,936	\$ 10,627,990
<b>Subtotal Transfers Out</b>	<b>\$ 5,405,141</b>	<b>\$ 22,073,228</b>	<b>\$ 8,980,936</b>	<b>\$ 10,627,990</b>
<b>TOTAL APPROPRIATIONS - GENERAL FUND</b>	<b>\$ 137,426,236</b>	<b>\$ 150,211,634</b>	<b>\$ 154,402,681</b>	<b>\$ 163,507,538</b>

(1) In Fiscal Year 2020-21, 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 2020-21, 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 2019-2020 Through Fiscal Year 2022-2023

Department/Category	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
<b>City Council</b>				
Salaries and Benefits	\$ 555,470	\$ 576,329	\$ 728,160	\$ 787,591
Maintenance and Operations	146,607	75,072	161,181	161,181
Fixed Assets	496	-	2,000	2,000
<b>Subtotal City Council</b>	<b>\$ 702,573</b>	<b>\$ 651,401</b>	<b>\$ 891,341</b>	<b>\$ 950,772</b>
<b>City Manager's Office</b>				
Salaries and Benefits	\$ 9,182,209	\$ 6,925,457	\$ 8,004,591	\$ 8,567,837
Maintenance and Operations	3,643,078	6,409,060	4,269,189	4,519,189
Fixed Assets	23,903	8,832	20,900	16,900
<b>Subtotal City Manager's Office</b>	<b>\$ 12,849,190</b>	<b>\$ 13,343,349</b>	<b>\$ 12,294,680</b>	<b>\$ 13,103,926</b>
<b>City Attorney</b>				
Maintenance and Operations	1,482,750	1,020,568	1,000,000	1,000,000
<b>Subtotal City Attorney</b>	<b>\$ 1,482,750</b>	<b>\$ 1,020,568</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>Finance</b>				
Salaries and Benefits	\$ 2,533,530	\$ 2,710,936	\$ 3,442,488	\$ 3,925,981
Maintenance and Operations	828,651	980,626	1,270,430	1,270,430
Fixed Assets	9,996	50,469	37,300	37,300
<b>Subtotal Finance</b>	<b>\$ 3,372,177</b>	<b>\$ 3,742,031</b>	<b>\$ 4,750,218</b>	<b>\$ 5,233,711</b>
<b>Parks and Community Services</b>				
Salaries and Benefits	\$ 4,081,988	\$ 3,122,392	\$ 5,156,090	\$ 5,193,217
Maintenance and Operations	2,490,820	1,972,444	2,699,013	3,031,308
Fixed Assets	21,973	480	3,800	3,800
<b>Subtotal Parks and Community Services</b>	<b>\$ 6,594,781</b>	<b>\$ 5,095,316</b>	<b>\$ 7,858,903</b>	<b>\$ 8,228,325</b>
<b>Information Technology</b>				
Salaries and Benefits	\$ 2,053,079	\$ 2,233,613	\$ 2,929,561	\$ 3,845,233
Maintenance and Operations	524,360	496,323	574,831	609,663
Fixed Assets	964,349	1,193,665	5,857,626	2,714,745
<b>Subtotal Information Technology</b>	<b>\$ 3,541,789</b>	<b>\$ 3,923,602</b>	<b>\$ 9,362,018</b>	<b>\$ 7,169,641</b>
<b>Police Department</b>				
Salaries and Benefits	\$ 47,605,566	\$ 44,987,381	\$ 44,968,433	\$ 47,275,995
Maintenance and Operations	6,755,906	6,570,434	6,837,057	7,015,431
Fixed Assets	295,216	368,544	114,709	217,414
<b>Subtotal Police Department</b>	<b>\$ 54,656,688</b>	<b>\$ 51,926,360</b>	<b>\$ 51,920,199</b>	<b>\$ 54,508,840</b>
<b>Fire and Rescue Department</b>				
Salaries and Benefits	\$ 24,167,405	\$ 24,943,737	\$ 25,046,091	\$ 27,415,853
Maintenance and Operations	4,844,305	4,764,999	5,061,112	5,067,282
Fixed Assets	9,104	40,656	35,000	35,000
<b>Subtotal Fire and Rescue Department</b>	<b>\$ 29,020,814</b>	<b>\$ 29,749,393</b>	<b>\$ 30,142,203</b>	<b>\$ 32,518,135</b>

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

From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Department/Category	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
<b>Development Services</b>				
Salaries and Benefits	\$ 5,612,598	\$ 5,495,888	\$ 7,284,098	\$ 8,005,553
Maintenance and Operations	1,304,471	6,110,035	1,926,549	2,015,076
Fixed Assets	14,137	79,530	13,200	13,200
<b>Subtotal Development Services</b>	<b>\$ 6,931,206</b>	<b>\$ 11,685,453</b>	<b>\$ 9,223,847</b>	<b>\$ 10,033,829</b>
<b>Public Services</b>				
Salaries and Benefits	\$ 9,088,417	\$ 9,168,615	\$ 11,159,108	\$ 11,749,646
Maintenance and Operations	12,898,004	13,976,617	13,715,283	12,414,033
Fixed Assets	61,508	186,832	1,197,400	3,252,202
<b>Subtotal Public Services</b>	<b>\$ 22,047,929</b>	<b>\$ 23,332,064</b>	<b>\$ 26,071,791</b>	<b>\$ 27,415,881</b>
<b>Non-Departmental</b>				
Salaries and Benefits	\$ -	\$ 1,968,384	\$ 2,611,000	\$ 2,611,000
Maintenance and Operations	7,541,065	6,498,145	7,396,732	7,321,613
Fixed Assets	6,677,681	31,246,374	9,841,585	10,627,990
<b>Subtotal Non-Departmental</b>	<b>\$ 14,218,746</b>	<b>\$ 39,712,903</b>	<b>\$ 19,849,317</b>	<b>\$ 20,560,603</b>
<b>TOTAL APPROPRIATIONS - ALL FUNDS</b>				
Salaries and Benefits	\$ 104,880,262	\$ 102,132,733	\$ 111,329,620	\$ 119,377,906
Maintenance and Operations	\$ 42,460,017	48,874,323	44,911,377	44,425,206
Fixed Assets	\$ 8,078,363	33,175,382	17,123,520	16,920,551
<b>TOTAL APPROPRIATIONS - ALL FUNDS</b>	<b>\$ 155,418,643</b>	<b>\$ 184,182,439</b>	<b>\$ 173,364,517</b>	<b>\$ 180,723,663</b>

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

From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Department/Category	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
<b>City Council</b>				
Salaries and Benefits	\$ 551,900	\$ 569,640	\$ 728,160	\$ 787,591
Maintenance and Operations	146,422	75,072	161,181	161,181
Fixed Assets	496	-	2,000	2,000
<b>Subtotal City Council</b>	<b>\$ 698,817</b>	<b>\$ 644,712</b>	<b>\$ 891,341</b>	<b>\$ 950,772</b>
<b>City Manager's Office</b>				
Salaries and Benefits	\$ 5,982,251	\$ 4,161,412	\$ 5,422,851	\$ 5,955,491
Maintenance and Operations	1,759,797	1,898,436	1,941,964	2,191,964
Fixed Assets	23,903	8,832	20,900	16,900
<b>Subtotal City Manager's Office</b>	<b>\$ 7,765,950</b>	<b>\$ 6,068,680</b>	<b>\$ 7,385,715</b>	<b>\$ 8,164,355</b>
<b>City Attorney</b>				
Maintenance and Operations	1,102,741	968,029	1,000,000	1,000,000
<b>Subtotal City Attorney</b>	<b>\$ 1,102,741</b>	<b>\$ 968,029</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>Finance</b>				
Salaries and Benefits	\$ 2,446,008	\$ 2,602,464	\$ 3,442,488	\$ 3,925,981
Maintenance and Operations	796,380	925,824	1,270,430	1,270,430
Fixed Assets	9,996	50,469	37,300	37,300
<b>Subtotal Finance</b>	<b>\$ 3,252,384</b>	<b>\$ 3,578,756</b>	<b>\$ 4,750,218</b>	<b>\$ 5,233,711</b>
<b>Parks and Community Services</b>				
Salaries and Benefits	\$ 3,488,922	\$ 2,556,845	\$ 5,036,089	\$ 4,972,318
Maintenance and Operations	2,054,517	1,447,264	2,624,613	2,703,213
Fixed Assets	19,078	480	3,800	3,800
<b>Subtotal Parks and Community Services</b>	<b>\$ 5,562,516</b>	<b>\$ 4,004,589</b>	<b>\$ 7,664,502</b>	<b>\$ 7,679,331</b>
<b>Information Technology</b>				
Salaries and Benefits	\$ 1,912,666	\$ 2,166,144	\$ 2,770,280	\$ 3,094,544
Maintenance and Operations	345,332	400,339	524,831	559,663
Fixed Assets	933,747	1,193,665	1,228,745	1,348,745
<b>Subtotal Information Technology</b>	<b>\$ 3,191,744</b>	<b>\$ 3,760,148</b>	<b>\$ 4,523,856</b>	<b>\$ 5,002,952</b>
<b>Police Department</b>				
Salaries and Benefits	\$ 43,798,459	\$ 42,769,155	\$ 44,641,817	\$ 46,665,709
Maintenance and Operations	6,477,576	5,943,647	6,582,736	6,717,238
Fixed Assets	249,690	193,142	88,461	88,461
<b>Subtotal Police Department</b>	<b>\$ 50,525,724</b>	<b>\$ 48,905,944</b>	<b>\$ 51,313,014</b>	<b>\$ 53,471,408</b>

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

From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Department/Category	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
<b>Fire and Rescue Department</b>				
Salaries and Benefits	\$ 24,079,848	\$ 24,270,527	\$ 25,046,091	\$ 27,415,853
Maintenance and Operations	4,776,417	4,731,131	5,061,112	5,067,282
Fixed Assets	9,104	40,656	35,000	35,000
<b>Subtotal Fire and Rescue Department</b>	<b>\$ 28,865,368</b>	<b>\$ 29,042,315</b>	<b>\$ 30,142,203</b>	<b>\$ 32,518,135</b>
<b>Development Services</b>				
Salaries and Benefits	\$ 5,225,696	\$ 4,873,323	\$ 6,745,164	\$ 7,472,574
Maintenance and Operations	844,409	628,744	1,026,200	1,026,200
Fixed Assets	14,137	79,530	11,200	11,200
<b>Subtotal Development Services</b>	<b>\$ 6,084,242</b>	<b>\$ 5,581,596</b>	<b>\$ 7,782,564</b>	<b>\$ 8,509,974</b>
<b>Public Services</b>				
Salaries and Benefits	\$ 7,602,148	\$ 7,385,128	\$ 9,105,081	\$ 9,360,777
Maintenance and Operations	10,060,856	10,401,331	10,847,619	11,047,619
Fixed Assets	4,043	8,309	7,900	7,900
<b>Subtotal Public Services</b>	<b>\$ 17,667,046</b>	<b>\$ 17,794,769</b>	<b>\$ 19,960,600</b>	<b>\$ 20,416,296</b>
<b>Non-Departmental</b>				
Salaries and Benefits		\$ 1,968,384	\$ 2,611,000	\$ 2,611,000
Maintenance and Operations	7,304,560	5,820,484	7,396,732	7,321,613
Transfers Out	5,405,141	22,073,228	8,980,936	10,627,990
<b>Subtotal Non-Departmental</b>	<b>\$ 12,709,701</b>	<b>\$ 29,862,096</b>	<b>\$ 18,988,668</b>	<b>\$ 20,560,603</b>
<b>TOTAL APPROPRIATIONS - GENERAL FUND</b>				
Salaries and Benefits	\$ 95,087,897	\$ 93,323,021	\$ 105,549,021	\$ 112,261,839
Maintenance and Operations	35,669,005	33,240,302	38,437,418	39,066,403
Fixed Assets	1,264,192	1,575,083	1,435,306	1,551,306
Transfers Out	5,405,141	22,073,228	8,980,936	10,627,990
<b>TOTAL APPROPRIATIONS - ALL FUNDS</b>	<b>\$ 137,426,236</b>	<b>\$ 150,211,634</b>	<b>\$ 154,402,681</b>	<b>\$ 163,507,538</b>