



**SPECIAL CITY COUNCIL MEETING –BUDGET WORKSHOP
WEDNESDAY, MAY 20, 2020**

**Special Meeting – 11:00 AM
Via Zoom Teleconference
Live Streamed on Channel 17, nevadacityca.gov, and
On YouTube at “Nevada City Public Meetings”**

MISSION STATEMENT

The City of Nevada City is dedicated to preserving and enhancing its small town character and historical architecture while providing quality public services for our current and future residents, businesses and visitors.

Reinette Senum, Mayor

**Duane Strawser, Council Member
David Parker, Council Member**

**Erin Minett, Vice Mayor
Valerie Moberg, Council Member**

In order to minimize the spread of the COVID 19 virus Governor Newsom has issued Executive Orders that temporarily suspend requirements of the Brown Act. Please be advised that the Council Chambers are closed to the public and that some, or all, of the City of Nevada City, City Council Members may attend this meeting telephonically.

- 1. You are strongly encouraged to observe the City Council meetings live on PUBLIC TELEVISION CHANNEL 17, ONLINE AT THE CITY'S WEBSITE WWW.NEVADACITYCA.GOV. or Nevada City Public Meetings-YouTube Channel or at [HTTP://NEVCO.GRANICUS.COM/PLAYER/CAMERA/2?PUBLISH_ID=7](http://NEVCO.GRANICUS.COM/PLAYER/CAMERA/2?PUBLISH_ID=7)*
- 2. If you wish to make a comment on a specific agenda item, please submit your comment via email to the City Manager at NEVADACITY.OLSON@GMAIL.COM. Comments will be accepted at the email provided until 10 am the day of the special meeting. You may also comment during the meeting by subscribing to the City's youtube channel Nevada City Public Meetings and submitting your public comments live during the meeting. Please limit to 200 words or less. Every effort will be made to read your comment into the record, but some comments may not be read due to time constraints.*
- 3. In compliance with the Americans with Disabilities Act of 1990, if you need special assistance to participate in this meeting, please contact the Deputy City Clerk at (530) 265-2496 x133. Notification at least 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. [28 CFR 35.102.35.104 ADA Title II]. Language translation services are available for this meeting by calling (714) 754-5225 at least 48 hours in advance.*

The City of Nevada City thanks you in advance for taking all precautions to prevent spreading the COVID 19 virus.

11:00 a.m. Call to Order - Roll Call

1. **HEARING FROM THE PUBLIC:** Comments on items NOT ON THE AGENDA are welcome at this time. However, action/or discussion by the Council may not occur at this time. Comments are limited to three (3) minutes.
2. **Subject:** Proposed Fiscal Year (FY) 2019-2020 Year End Budget Amendments
Recommendation: Staff is requesting City Council provide staff direction to bring back the proposed FY 19/20 budget amendments with recommendations for a balanced year-end budget to the June 10, 2020 City Council Meeting for adoption.
3. **Subject:** Three Proposed Draft Budget Scenarios, Fiscal Year (FY) 2020-2021
Recommendation: The proposed three scenarios for FY 20/21 draft budget are being presented at the Nevada City Council Budget Workshop May 20, 2020. The proposed draft scenarios include a summarized overview of the City's budget, which includes; a budget summary of revenues and expenditures for the General Fund, Measure "C", Measure "S", the Water Fund and Wastewater Fund. The proposed draft budget scenarios aspire to achieve the City's goals and objectives within the City's available resources. Council direction is requested regarding the desired scenario for staff to bring forward as the final proposed FY 20/21 budget for adoption at the June 10, 2020 City Council meeting.

ADJOURNMENT

Certification of Posting of Agenda

I, Loree' McCay, Administrative Services Manager for the City of Nevada City, declare that the foregoing agenda for the May 20, 2020 Special Meeting of the Nevada City City Council was posted May 15th, 2020 at the entrance of City Hall. The agenda is also posted on the City's website www.nevadacityca.gov.

Signed May 15th, 2020, at Nevada City, California

Loree' McCay, Administrative Services Manager, Deputy City Clerk

NOTICE: *As presiding officer, the Mayor has the authority to preserve order at all City Council meetings, to remove or cause the removal of any person from any such meeting for disorderly conduct, or for making personal, impertinent, or slanderous remarks, using profanity, or becoming boisterous, threatening or personally abusive while addressing said Council and to enforce the rules of the Council.*

REPORT TO CITY COUNCIL

City of Nevada City
317 Broad Street
Nevada City, CA 95959
www.nevadacityca.gov

May 20, 2020

TITLE: Proposed Fiscal Year (FY) 2019-2020 Year End Budget Amendments

RECOMMENDATION: Staff is requesting City Council provide staff direction to bring back the proposed FY 19/20 budget amendments with recommendations for a balanced year-end budget to the June 10, 2020 City Council Meeting for adoption.

CONTACT: Catrina Olson, City Manager
Loree' McCay, Administrative Services Manager

BACKGROUND / DISCUSSION:

During review of the initial year-end financial status of the City it has been identified that several funds will need adjustments to their corresponding budgets. The funds that have been identified for amendment are as follows:

General Fund:

- ✚ The FY 19/20 adopted General Fund revenue budget is \$4.837 million. Based on actual revenues received an increase to the General fund of \$17k is suggested. The FY 19/20 amended budget will be \$4.854 million.
- ✚ The FY 19/20 adopted General Fund expenditures is \$4.835 million. Based on actual expenditures that have occurred and increase to the General Fund \$87k is recommended. The FY 19/20 amended budget will be \$4.922 million.
- ✚ The FY 19/20 adopted General Fund revenues over expenditures is \$1,089. With the budget revisions, the FY 19/20 amended budget will be expenditures over revenues of **(\$68,021)**.

Measure "C":

- ✚ The FY 19/20 adopted Measure "C" revenue budget is \$457k. Based on actual revenues received an increase to the General fund of \$5k is suggested. The FY 19/20 amended budget will be \$462k.
- ✚ The FY 19/20 adopted Measure "C" expenditures is \$483k. Based on actual expenditures that have occurred and increase to the General Fund \$55k is recommended. The FY 19/20 amended budget will be \$537k.
- ✚ The FY 19/20 adopted Measure "C" expenditures over revenues is **(\$25,690)**. With the budget revisions, the FY 19/20 amended budget will be expenditures over revenues of **(\$75,467)**.

Measure “S”:

- ✚ The FY 19/20 adopted Measure “S” Fund revenue budget is \$923K. Based on actual revenues received a decrease to the Measure “S” Fund of \$5k is suggested. The FY 19/20 amended budget will be \$918K.
- ✚ The FY 19/20 adopted Measure “S” Fund expenditures is \$841K. Based on actual expenditures that have occurred and increase to the Measure “S” Fund \$80k is recommended. The FY 19/20 amended budget will be \$921K.
- ✚ The FY 19/20 adopted Measure “S” Fund revenues over expenditures is \$82K. With the budget revisions the FY 19/20 amended budget will be expenditures over revenues of **(\$2,720)**.

Water Fund:

- ✚ The FY 19/20 adopted Water Fund revenue budget is \$879k. Based on actual revenues received an adjustment is not being recommended.
- ✚ The FY 19/20 adopted Water Fund expenditures is \$876k. Based on actual expenditures that have occurred and increase to the Water Fund of \$142k is recommended. The FY 19/20 amended budget will be \$1.02 million.
- ✚ The FY 19/20 adopted Water Fund revenues over expenditures is \$3,640. With the budget revisions, the FY 19/20 amended budget will be expenditures over revenues of **(\$138,142)**.

Wastewater Fund:

- ✚ The FY 19/20 adopted Wastewater Fund revenue budget is \$1.4 million. Based on actual revenues received a decrease to the Wastewater Fund of \$15k is suggested. The FY 19/20 amended budget will be \$1.38 million.
- ✚ The FY 19/20 adopted Wastewater Fund expenditures is \$1.66 million. Based on actual expenditures that have occurred and increase to the Wastewater Fund \$35k is recommended. The FY 19/20 amended budget will be \$1.67 million.
- ✚ The FY 19/20 adopted Wastewater Fund revenues over expenditures is **(\$265,718)**. With the budget revisions the FY 19/20 amended budget will be expenditures over revenues of **(\$315,096)**.

The details being recommended are outlined in the budget document provided that is attached to the staff report for the FY 20/21 buget.

FISCAL IMPACT:

The fiscal impacts are listed above by fund.

ATTACHMENTS:

- ✓ Fiscal Year End 19/20 Amended Budget

REPORT TO CITY COUNCIL

May 20, 2020

City of Nevada City
317 Broad Street
Nevada City, CA 95959
www.nevadacityca.gov

TITLE: Three Proposed Draft Budget Scenarios, Fiscal Year (FY) 2020-2021

RECOMMENDATION: The proposed three scenarios for FY 20/21 draft budget are being presented at the Nevada City Council Budget Workshop May 20, 2020. The proposed draft scenarios include a summarized overview of the City's budget, which includes; a budget summary of revenues and expenditures for the General Fund, Measure "C", Measure "S", the Water Fund and Wastewater Fund. The proposed draft budget scenarios aspire to achieve the City's goals and objectives within the City's available resources. Council direction is requested regarding the desired scenario for staff to bring forward as the final proposed FY 20/21 budget for adoption at the June 10, 2020 City Council meeting.

CONTACT: Catrina Olson, City Manager
Loree' McCay, Administrative Services Manager

BACKGROUND / DISCUSSION:

The City's financial vitality and sustainability have improved slowly over the previous five fiscal years (FY), however, the COVID-19 pandemic will have significant negative impacts on the upcoming FY budget. The City continues to strive in attaining a fiscal position that supports the ability of the City to continue to grow reserves for the General Fund; however, for FY 20/21 the three scenarios being proposed are all deficit outcomes that will impact the General Fund negatively. Special tax Measure "L" which sunset April 2018 enabled the City to set aside \$792k in reserves for general operations, pension expense and vehicle replacement. The citizens of Nevada City experienced reductions in City services between FY 08/09 and 12/13 due to the great recession, the total impacts of the current pandemic are not completely quantifiable at this point but the attempt has been made to provide the best information available in the three proposed budget scenarios. For last seven fiscal years, the City has seen an improved financial position in the General Fund balance. The City has maintained a positive unassigned fund balance over the last several fiscal years moving from a negative fund balance to a positive position. The FY 20/21 budget scenarios will have an adverse impact on the \$788.6k unassigned fund balance.

The City has experienced continued improvement in the projected financial condition since fiscal year 12/13, however the COVID-19 pandemic will impact the City's sales tax, transient occupancy tax, parking funds and parks and recreation revenues. Along with the reductions in revenues, the City has experienced significant increases in

pension costs due to the changes in actuarial calculations in the past several years and will see further increases with the discount rate changes and amortization schedule reduction from 30 years to 20 years in pension calculations. The COVID-19 impacts on CalPERS investment returns will further negatively impact pension rates beginning FY 22/23. With the slight improvements in the General Fund and the passage of Measure “L” the City has maintained full service levels, as well as, incorporated minor operational and capital outlay increases associated to deferred maintenance, however, the scenarios that will be presented will not follow that same historical levels of improvement.

Below are highlights of the projected budget 20/21 assumptions:

- ✚ *CalPERS employer contribution rate increase for first tier miscellaneous employees from 41.944% to 60.851%, an unprecedented increase of 18.907%. Miscellaneous employees currently contribute the full 8% of the employee rate. (A total of 40.66% in the last four fiscal years). The current CalPERS unfunded liability for miscellaneous employees as of the end of FY 18.19 was \$2.16 million.*
- ✚ *CalPERS employer contribution rate increase for first tier safety employees from 43.254% to 50.148%, a major increase of 6.894%. The Police Officer Association (POA) employees, the Police Lieutenants and all Firefighters are paying the full 9% of the employee rate. (A total of 18.066% in the last four fiscal years). The current CalPERS unfunded liability for safety employees as of the end of FY 19/20 was \$2.6 million.*
- ✚ *As of July 1, 2020 the Miscellaneous Employees Association members and the Management and Supervisory Employee members, the Nevada County Professional Firefighters, Local 3800 members, the Police Officers Association members and remaining contract employees will be receiving 4% and the Police Officer’s Association will not be receiving any cost of living increases or step raises. Vacancies will not be filled in the Police Department.*
- ✚ *Increase in medical benefits of 12% and dental of 5% with a 90%/10% employee cost sharing.*
- ✚ *Increase in the worker’s compensation premium of 24% (\$50k) from the previous fiscal year 19/20 (overall workers compensation premium is \$261k for fiscal year 20/21). The City’s actual premium paid for FY 19/20 was \$267k.*
- ✚ *Increase in premiums for the liability program of 2.5% (\$4.6K) from the FY 19/20 (overall liability and property coverage premiums are \$184k for FY 19/20).*

- ✚ *The City Attorney for legal services to be provided by Jones and Mayer is at \$125k.*
- ✚ *The average hourly rate for pool staff will be increasing from \$12.81 to \$13.37 per hour July 1, 2020, however reduced part-time hours due to the potential no operation of the pool and summer programs due to COVID-19.*

General Fund:

- ✚ **Scenario 1:** *The City's General Fund budget shows a negative net change in the fund of **(\$341,590)** (expenditures over revenues).*
- ✚ **Scenario 2:** *The City's General Fund budget shows a negative net change in the fund of **(\$77,615)** (expenditures over revenues).*
- ✚ **Scenario 3:** *The City's General Fund budget shows a net increase in the fund of \$65,181 (revenues over expenditures).*
- ✚ *Revenues are budgeted at \$4.46 million, which is a decrease of 8% from the FY 19/20 adopted budget of \$4.84 million. The is predominately associated to reduced sales taxes, transient occupancy taxes, parking meter funds, parking citations and recreation revenues due to COVID-19.*
- ✚ *The single largest revenue source for the General Fund continues to be property tax, representing 38% of the budgeted revenue base at \$1.69 million, and 1% decrease from the FY 19/20 budget. Actual property tax received for FY 19/20 is projected to be \$1.68 million (includes motor vehicle fess in lieu of property tax).*
- ✚ *The second largest revenue source is sales tax, representing 25% of the budgeted revenue base at \$1.13 million. The City's outside sales tax consultant HdL has provided the City with this sales tax projection, which is a 7% increase over the FY 19/20 budget, but a decrease of 16% from the pre-COVID-19 mid-year projection of \$1.31 million. Actual sales tax received for FY 19/20 is projected to be \$1.14 million.*
- ✚ *Transient Occupancy Tax (TOT) is projected to be at \$295k, a decrease of \$125k from the FY 19/20 adopted budget of \$420k. Actual TOT received for FY 19/20 is projected to be \$375.3k.*
- ✚ *Business licenses are projected to be \$60k a decrease from the FY 19/20 budget of \$12.5k anticipated that due to COVID-19 some businesses will close permanently. With the passage of Measure "X", the business license fees will go up on July 1, 2020 by the Consumer Price Index (CPI). Which is currently at 1.3% for the past 12 months through April 2020.*

- ✚ *Cannabis application and permit fees and the Measure “F” excise tax are budgeted at \$540k an increase of \$230k from the FY 19/20 budget of \$310k. Actual application, permit fees and excise tax collection for FY 19/20 are projected to be \$593k.*
- ✚ *The Parks and Recreation programs budget at \$85.9k which is a decrease of \$54.6k from the FY 19/20 of \$140.5k incorporating the potential that the pool and summer programs will not be in place for the 2020 summer but back running the summer of 2021.*
- ✚ *Parking meter and citation revenue at \$175k is down \$230k equating to 57% from the FY 19/20 adopted budget of \$405k associated to significant declines in visitors to downtown related to the COVID-19 pandemic.*
- ✚ *The City is projecting an update to the A-87 Cost Allocation plan for indirect costs. A program income projection of \$250k is included in the FY 20/21 budget, which is an increase from the current plan of \$173k.*
- ✚ **Scenario 1:** *General Fund operating expenditures for the Departments of Finance and Administration, City Council, Planning Commission, City Attorney, City Planner, City Engineer, City Manager, City Clerk and Treasurer, Fire, Police, Public Works, Park and Recreation, and the Veteran’s Building total \$4.88 million for the FY 19/20 which is an increase of \$39.5k or 1% as compared to the FY 19/20 adopted budget of \$4.84 million. The increase a net of the increase for all departments in pension costs offset by decreases in the City Attorneys budget, the Police Department budget due to the 2 full time and 3 part time vacancies, and reduction in Parks and Recreation.*
- ✚ **Scenario 2:** *General Fund operating expenditures for the Departments of Finance and Administration, City Council, Planning Commission, City Attorney, City Planner, City Engineer, City Manager, City Clerk and Treasurer, Fire, Police, Public Works, Park and Recreation, and the Veteran’s Building total \$4.6 million for the FY 19/20 which is a decrease of \$224.5k or 4.6% as compared to the FY 19/20 adopted budget of \$4.84 million. The decrease is due to cutting all departments operational budgets including eliminating any capital outlay and major maintenance projects.*
- ✚ **Scenario 2:** *General Fund operating expenditures for the Departments of Finance and Administration, City Council, Planning Commission, City Attorney, City Planner, City Engineer, City Manager, City Clerk and Treasurer, Fire, Police, Public Works, Park and Recreation, and the Veteran’s Building total \$4.47 million for the FY 19/20 which is a decrease of \$367.3k or 7.5% as compared to the FY 19/20 adopted budget of \$4.84 million. The decrease is due to cutting all departments operational budgets including eliminating any capital outlay and major maintenance projects, as well as implementing a one-day per pay period furlough for all*

departments with the exception of the Police Department due to the maintained full time vacancies.

- ✚ *Within the departmental budgets, the A-87 Cost Allocation for indirect costs has been split out for clarity.*

Measure “C”:

The City’s Measure “C” fund budget funds 3 Firefighter positions, 1 Police Officer position and debt service for a new fire engine.

- ✚ *There are budgeted revenues of \$434k for Measure “C” for FY 20/21, which is a \$23k decrease or 5% from the FY 19/20 \$457k budget. Actual sales tax received for FY 19/20 are projected to be \$462k. The City worked with HdL to establish all of these projections.*
- ✚ **Scenario 1:** *There are budgeted operational expenditures of \$454k, which includes debt service payment of \$50k for the new engine that was purchased during FY 18/19 (financed). This puts Measure “C” expenditures over revenues of (\$25k). This will be taking from the existing fund balance from the previous fiscal year. A detailed list of the expense accounts is included in the budget.*
- ✚ **Scenario 2:** *There are budgeted operational expenditures of \$424k, which includes debt service payment of \$50k for the new engine that was purchased during FY 18/19 (financed). This puts Measure “C” revenues over expenditures of \$10k. A detailed list of the expense accounts is included in the budget.*
- ✚ **Scenario 3:** *There are budgeted operational expenditures of \$407k, which includes debt service payment of \$50k for the new engine that was purchased during FY 18/19 (financed). This puts Measure “C” revenues over expenditures of \$27k. A detailed list of the expense accounts is included in the budget.*

Measure “S”:

The City’s Measure “S” fund budget funds streets, roads, storm drain and sidewalk projects.

- ✚ *There are budgeted revenues of \$878k for Measure “S” for FY 20/21, which is a \$48k decrease or 5% from the FY 19/20 \$923k budget. Actual sales tax received for FY 19/20 are projected to be \$918k. The City worked with HdL to establish all of these projections. The revenues include SB1 funds of \$300k.*
- ✚ **Scenario 1:** *There are budgeted operational expenditures of \$852k. This puts Measure “S” revenues over expenditures of \$26k. A detailed list of the expense accounts is included in the budget.*

- ✚ **Scenario 2:** *There are budgeted operational expenditures of \$700k. This puts Measure “S” revenues over expenditures of \$178k. A detailed list of the expense accounts is included in the budget.*
- ✚ **Scenario 3:** *There are budgeted operational expenditures of \$697k. This puts Measure “S” revenues over expenditures of \$181k. A detailed list of the expense accounts is included in the budget.*

Enterprise Funds:

The City’s Water Department

- ✚ *Revenues are budgeted at \$885k, which is an increase of 1% from the FY 19/20 adopted budget of \$879k. The increase is tied to average historical water use over the last five years.*
- ✚ **Scenario 1:** *Operational expenditures for the water treatment plant are budgeted at \$434k for FY 19/20, which is a 5.6% increase as compared to the FY 19/20 adopted budget of \$411k. The increase is tied to an increase in chlorine/chemicals, bacteria testing, equipment repair and maintenance and outside services. Capital outlay at \$100k is 54% higher as compared to FY 19/20 adopted budget of \$65k. Operational expenditures for the water distribution are budgeted at \$221k for FY 19/20 and are 10% higher than the FY 19/20 adopted budget of \$200k and is associated to debt service tied to the purchase of a vehicle and small tools and equipment. Capital outlay is budgeted at \$200k.

 - *With total expenditures of \$955k for FY 20/21, the budget is \$79k, or 9% higher than the FY 19/20 budget of \$876. This leaves the water fund expenditures over revenues of **(\$70K)**.**
- ✚ **Scenario 2:** *Operational expenditures for the water treatment plant are budgeted at \$395k for FY 19/20, which is a 3.8% decrease as compared to the FY 19/20 adopted budget of \$411k tied to operational cuts. Capital outlay at \$65k is flat to the FY 19/20 budget. Operational expenditures for the water distribution are budgeted at \$214k for FY 19/20 and are 7% higher than the FY 19/20 adopted budget of \$200k and is associated to debt service tied to the purchase of a vehicle and small tools and equipment offset by decreases to other operational categories. Capital outlay is budgeted at \$165k which is 18% less than the FY 19/20 budget of \$200k

 - *With total expenditures of \$838k for FY 20/21, the budget is \$37k, or 4% lower than the FY 19/20 budget of \$876. This leaves the water fund revenues over expenditures of \$47k.**
- ✚ **Scenario 3:** *Operational expenditures for the water treatment plant are budgeted at \$382k for FY 19/20, which is a 7% decrease as compared to the FY 19/20 adopted budget of \$411k tied to operational cuts. Capital*

outlay at \$65k is flat to the FY 19/20 budget. Operational expenditures for the water distribution are budgeted at \$203k for FY 19/20 and are 1.5% higher than the FY 19/20 adopted budget of \$200k and is associated to debt service tied to the purchase of a vehicle and small tools and equipment offset by decreases to other operational categories. Capital outlay is budgeted at \$165k, which is 18% less than the FY 19/20 budget of \$200k.

- With total expenditures of \$816k for FY 20/21, the budget is \$9k, or 7% lower than the FY 19/20 budget of \$876. This leaves the water fund revenues over expenditures of \$68k.

The City's Wastewater Department

✚ Revenues are budgeted at \$1.47million, which is an increase of 5% from the FY 19/20 adopted budget of \$1.4 million. The increase is tied adopted rate increases for January 1, 2020 and January 1, 2021.

✚ **Scenario 1:** Operational expenditures for the wastewater treatment plant are budgeted at \$1.24 million for FY 20/21, which is a 9.3% increase as compared to the FY 19/20 adopted budget of \$1.14 million. The increase is tied increases in operational materials and supplies, equipment repair and maintenance and State and County Fees. Capital outlay at \$165k is 120% higher as compared to FY 19/20 adopted budget of \$75k due to the necessity to implement state driven compliance projects. Operational expenditures for the wastewater collection are budgeted at \$282k for FY 19/20 and are 12% higher than the FY 19/20 adopted budget of \$250k and is associated to debt service tied to the purchase of a vehicle and increased outside services. Capital outlay is budgeted at \$200k.

- With total expenditures of \$1.89 million for FY 20/21, the budget is \$228k, or 14% higher than the FY 19/20 budget of \$1.66 million. This leaves the wastewater fund expenditures over revenues of **(\$424k)**.

✚ **Scenario 2:** Operational expenditures for the wastewater treatment plant are budgeted at \$1.15 million for FY 20/21, which is a 3.2% increase as compared to the FY 19/20 adopted budget of \$1.14. Capital outlay at \$100k is 33% higher as compared to FY 19/20 adopted budget of \$75k due to the necessity to implement state driven compliance projects. This will not allow for any projects outside of the identified compliance projects. Operational expenditures for the wastewater collection are budgeted at \$249k for FY 20/21 are flat to the FY 19/20 adopted budget of \$250k. Capital outlay is budgeted at \$150k which is 25% less than the FY 19/20 budget of \$200k

- With total expenditures of \$1.65 million for FY 20/21, the budget is \$14k, or 1% lower than the FY 19/20 budget of \$1.66 million. This leaves the wastewater fund expenditures over revenues of **(\$183k)**.

- ✚ **Scenario 3:** *Operational expenditures for the water treatment plant are budgeted at \$1.11 million for FY 20/21, which is a 2% decrease as compared to the FY 19/20 adopted budget of \$1.14. Capital outlay at \$100k is 33% higher as compared to FY 19/20 adopted budget of \$75k due to the necessity to implement state driven compliance projects. This will not allow for any projects outside of the identified compliance projects. Operational expenditures for the wastewater collection are budgeted at \$239k for FY 20/21 and are \$12k or 5% lower than FY 19/20 adopted budget of \$250k. Capital outlay is budgeted at \$150k which is 25% less than the FY 19/20 budget of \$200k*
 - *With total expenditures of \$1.6 million for FY 20/21, the budget is \$60k, or 36% lower than the FY 19/20 budget of \$1.66 million. This leaves the wastewater fund expenditures over revenues of (\$136k).*

Final Comments:

Overall, the health of the General Fund has been improving. The addition of Measure “L” was fundamental in providing tremendous support to the General Fund in improving and repairing infrastructure associated to the City’s deferred maintenance experienced during the recession, has facilitated re-introduction of full time City management positions, and has enabled the City to set up General Fund reserves.

Going into FY 20/21 the City will face significant adverse impacts associated to the recent COVID-19 pandemic. The full effect and understanding of these impacts is not yet fully quantifiable but the reduction in revenues has been projected as part of this budget.

The City faces several other ongoing issues that pose potential challenges to the City’s goals and objectives of maintaining the current fiscal position with continued proliferation of its financial stability. In the past four fiscal years CalPERS has implemented methodology changes in calculating pension costs. These changes have impacted rates causing them to rise beginning FY 15/16 and will continue to negatively influence rates in future fiscal years. The City began preparing for this during FY 13/14 by allocating reserves from Measure “L” funds to offset the increased rates. By FY end 18/19, the City will have \$175k reserved. The City’s current unfunded obligation has grown to \$4.7 million as of June 30, 2019. The City is facing a further challenge FY 19/20 with CalPERS rates climbing significantly, again, with the discount rate lowered having been lowered to 7.375% for FY 18/19, followed by a reduction to 7.25% for FY 19/20 and 7% for FY 20/21 which will further impact rates for those years. The City is also facing further impacts with the reduction in the amortization schedule of the unfunded liability from 30 years to 20 years. Impacts to affect the City FY 20/21. The City is currently reviewing what financial impacts these continued changes will have on City pension expense and is currently looking into how contributions could begin being made to pre-fund a 115 trust to mitigate the continually growing unfunded liability.

The City was confronted with the absence of funding to meet the required increased staffing at the Fire Department so the City can adequately provide the community's fire service needs. The increase of three new Firefighters this last FY posed significant funding challenges for the City. The passage of Measure "C" has provided funding for these positions and an additional Police Officer without a sunset clause. However, based on the projected budget for FY 20/21, the concern is that going forward Measure "C" may not fully support the needs of the additional positions and equipment with growing pension costs. Staff will need to be diligent in monitoring Measure "C"'s ability to support its intended purposes because this could impact the General Fund absorbing some of this costs if expenditures continue to be over received revenues.

There continues to be operational and capital infrastructure cost increases for the wastewater plant and collection system. The current rate structure is not supporting the cost of the overall operations, which leads to the further deterioration of the overall fund equity.

Fund Balances as of the end of FY 2018/2019:

General Fund Categories	General Fund	Enterprise Fund Categories	Water Fund	Sewer Fund
Nondisposable	\$0	Capital net of debt	\$2,606,033	\$5,161,598
Restricted	\$992,334	Restricted Capital	\$24,294	\$0
Committed	\$233,860	Restricted Debt	\$50,000	\$296,187
Unassigned	\$788,566	Unrestricted	\$268,360	\$1,591,467
Assigned	\$21,406			

Final note: Depending on the scenario that is the most preferred we can discuss options for how to balance the budget scenario chosen based on using fund equity.

ATTACHMENTS:

- ✓ **General Fund Budget**
- ✓ **Measure "C" Budget Detail**
- ✓ **Measure "S" Detail**
- ✓ **Water Budget**
- ✓ **Wastewater Budget**

GENERAL FUND REVENUES-FY 19/20 AMENDMENTS & PROJECTIONS FY 20/21

FUND #:	Name:	<i>(thru March)</i>					
100	GENERAL FUND						
Revenue	Description	FY 19/20 Actuals	FY 19/20 Budget	FY 19/20 Adj Budget	Variance 19/20	FY 20/21 Proposed Budget (1)	
3100 101	CURRENT & PRIOR YR - SECURED	\$ 782,699.60	\$ 1,340,680.00	\$ 1,304,834.00	\$ (35,846.00)	\$ 1,317,882.34	
3100 102	CURRENT & PRIOR YR - UNSECURED	\$ 21,449.49	\$ 20,900.00	\$ 22,795.00	\$ 1,895.00	\$ 23,022.95	
3100 103	SUPPLEM. - SECURED & UNSECURED	\$ 16,206.64	\$ 24,695.00	\$ 15,009.00	\$ (9,686.00)	\$ 15,159.09	
3100 104	SUPPLEM. - PRIOR	\$ 56.27	\$ 335.00	\$ 127.00	\$ (208.00)	\$ 128.27	
3100 105	HOMEOWNERS PROPERTY TAX	\$ 6,383.80	\$ 10,755.00	\$ 10,635.00	\$ (120.00)	\$ 10,741.35	
3100 107	PROPERTY TAX IN-LIEU VLF	\$ 153,676.14	\$ 296,220.00	\$ 307,352.00	\$ 11,132.00	\$ 310,425.52	
3100 115	MISC. PROPERTY TAX	\$ 1,806.35	\$ 1,853.00	\$ 2,335.00	\$ 482.00	\$ 2,358.35	
	SubTotal	\$ 982,278.29	\$ 1,695,438.00	\$ 1,663,087.00	\$ (32,351.00)	\$ 1,679,717.87	
3200 106	ROOM TAX	\$ 355,356.82	\$ 420,000.00	\$ 375,300.00	\$ (44,700.00)	\$ 295,000.00	
3200 107	SALES TAX	\$ 950,738.82	\$ 1,050,000.00	\$ 1,136,000.00	\$ 86,000.00	\$ 1,126,000.00	
3200 108	MEASURE "F" MED CANNABIS TAX	\$ 340,224.22	\$ 240,000.00	\$ 500,000.00	\$ 260,000.00	\$ 500,000.00	
3200 112	PROPERTY TRANSFER FEES	\$ 14,108.03	\$ 20,000.00	\$ 16,000.44	\$ (3,999.56)	\$ 15,000.00	
	SubTotal	\$ 1,660,427.89	\$ 1,730,000.00	\$ 2,027,300.44	\$ 297,300.44	\$ 1,936,000.00	
3300 120	BUSINESS LICENSE	\$ 106,279.00	\$ 72,500.00	\$ 72,500.00	\$ -	\$ 60,000.00	
3300 121	DOG LICENSE	\$ 60.00	\$ 100.00	\$ 60.00	\$ (40.00)	\$ 60.00	
3300 122	PERMITS - MISCELLANEOUS	\$ 5,220.00	\$ 5,000.00	\$ 5,220.00	\$ 220.00	\$ 2,500.00	
3300 123	ALCOHOL PERMITS	\$ 950.00	\$ 1,500.00	\$ 950.00	\$ (550.00)	\$ 1,000.00	
3300 124	TOBACCO LICENSE	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	
3300 125	CANNABIS PERMITS	\$ 93,075.00	\$ 70,000.00	\$ 93,075.00	\$ 23,075.00	\$ 40,000.00	
	SubTotal	\$ 206,084.00	\$ 149,600.00	\$ 172,305.00	\$ 22,705.00	\$ 104,060.00	
3400 130	INTEREST	\$ 1,443.71	\$ 1,000.00	\$ 1,445.00	\$ 445.00	\$ 1,500.00	
3400 131	CORP. YARD & BUILDING RENTS	\$ 60,647.73	\$ 106,590.00	\$ 65,000.00	\$ (41,590.00)	\$ 50,000.00	
3400 133	PROGRAM INCOME	\$ -	\$ 250,000.00	\$ 250,000.00	\$ -	\$ 175,000.00	
	SubTotal	\$ 62,091.44	\$ 357,590.00	\$ 316,445.00	\$ (41,145.00)	\$ 226,500.00	
3500 140	TRANSPORTATION COMMISSION	\$ -	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 7,500.00	
3500 143	POLICE OFFICER SPECL TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	
3500 148	GRANT REIMBURSEMENT	\$ 256,015.00	\$ 10,000.00	\$ 31,015.00	\$ 21,015.00	\$ 10,000.00	
3500 150	WORK. COMP. RMB	\$ -	\$ -	\$ -	\$ -	\$ -	
3500 154	Liability Insurance Reimb	\$ 992.00	\$ -	\$ 992.00	\$ 992.00	\$ -	
	SubTotal	\$ 257,007.00	\$ 17,500.00	\$ 39,507.00	\$ 22,007.00	\$ 17,500.00	
3600 150	PLANNING FEES	\$ 28,544.00	\$ 50,500.00	\$ 33,375.00	\$ (17,125.00)	\$ 50,000.00	
3600 151	PARK FEES	\$ 14,059.25	\$ 21,500.00	\$ 15,000.00	\$ (6,500.00)	\$ 15,000.00	
3600 152	POOL ADMISSIONS	\$ 30,974.84	\$ 44,000.00	\$ 30,974.84	\$ (13,025.16)	\$ 14,500.00	
3600 153	SWIMMING LESSONS	\$ 5,896.54	\$ 35,000.00	\$ 5,896.54	\$ (29,103.46)	\$ 33,880.00	
3600 155	MISC POLICE DEPT. FEES	\$ 1,017.29	\$ 1,500.00	\$ 1,020.00	\$ (480.00)	\$ 1,000.00	
3600 156	TENNIS LIGHTS	\$ -	\$ -	\$ -	\$ -	\$ -	
3600 157	INSPECTION FEES	\$ 24,432.62	\$ 48,000.00	\$ 32,450.00	\$ (15,550.00)	\$ 20,000.00	
3600 159	COPIES	\$ 96.75	\$ 200.00	\$ 100.00	\$ (100.00)	\$ 100.00	
3600 161	POOL RENTAL	\$ 3,599.52	\$ 10,500.00	\$ 8,500.00	\$ (2,000.00)	\$ 6,400.00	
3600 162	POOL SNACK BAR	\$ 6,969.33	\$ 11,500.00	\$ 10,000.00	\$ (1,500.00)	\$ 6,000.00	
3600 163	SUMMER CAMP PROGRAM	\$ 2,813.30	\$ 18,000.00	\$ 2,500.00	\$ (15,500.00)	\$ 10,000.00	
3600 164	VETERAN'S BLD REVENUE	\$ 12,822.80	\$ 23,500.00	\$ 15,000.00	\$ (8,500.00)	\$ 10,000.00	
3600 174	STREET CLOSURE FEES	\$ 300.00	\$ 1,000.00	\$ 300.00	\$ (700.00)	\$ 300.00	
3600 175	BANNER FEES	\$ -	\$ -	\$ -	\$ -	\$ -	
	SubTotal	\$ 131,526.24	\$ 265,200.00	\$ 155,116.38	\$ (110,083.62)	\$ 167,180.00	
3700 160	DAMAGE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -	
3700 161	MOTOR VEHICLE IN-LIEU	\$ 2,470.93	\$ 1,600.00	\$ 2,500.00	\$ 900.00	\$ 2,500.00	
3700 162	TRAFFIC SAFETY - PARKING CITES	\$ 126,309.40	\$ 135,000.00	\$ 126,309.00	\$ (8,691.00)	\$ 85,000.00	
3700 164	TRAFFIC SAFETY - CRIMINAL	\$ 7,331.00	\$ 9,000.00	\$ 9,000.00	\$ -	\$ 9,000.00	
3700 166	PARKING METERS	\$ 83,349.97	\$ 270,000.00	\$ 85,000.00	\$ (185,000.00)	\$ 90,000.00	
3700 167	FRANCHISES	\$ 86,468.58	\$ 165,000.00	\$ 166,500.00	\$ 1,500.00	\$ 166,500.00	
3700 168	FIRE DEPARTMENT	\$ 62,346.08	\$ 14,400.00	\$ 62,350.00	\$ 47,950.00	\$ 20,000.00	
3700 172	CANINE PROGRAM REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	
3700 173	MISC.	\$ 5,007.23	\$ 200.00	\$ 5,000.00	\$ 4,800.00	\$ 5,000.00	
3700 174	RETURN CHECK CHARGES	\$ 150.00	\$ 300.00	\$ 150.00	\$ (150.00)	\$ 150.00	
3700 177	PARKING PERMITS-EMPLOYEE	\$ 3,972.50	\$ -	\$ 150.00	\$ 150.00	\$ 500.00	
3700 179	FORFEITURE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	
3700 189	ABANDONED VEH ABATEMENT FEES	\$ -	\$ 5,000.00	\$ -	\$ (5,000.00)	\$ -	
3700 190	PARKING BAIL - STATE	\$ 20,425.00	\$ 21,500.00	\$ 24,000.00	\$ 2,500.00	\$ 24,000.00	
	SubTotal	\$ 397,830.69	\$ 622,000.00	\$ 480,959.00	\$ (141,041.00)	\$ 402,650.00	
3900 101	SALE OF PERSONAL PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	
3900 110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	
3900 120	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	
	SubTotal	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Revenue ----->	\$ 3,697,245.55	\$ 4,837,328.00	\$ 4,854,719.82	\$ 17,391.82	\$ 4,533,607.87	

GENERAL FUND EXPENDITURES-FY 19/20 AMENDMENTS & PROJECTIONS FY 20/21

GF Expenditures	FY 19/20 Actuals	FY 19/20 Budget	FY 19/20 Adj Budget	Variance 19/20	Scenario 1	Scenario 2	Scenario 3
					(pay freezes/no furloughs/no operational cuts)	(pay freezes/no furloughs/operational cuts)	(pay freezes/furloughs 1 day per pp/operational cuts)
					FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
DEPT #: 4600	\$ 417,123.76	\$ 297,387.00	\$ 282,491.87	\$ (14,895.13)	\$ 331,147.00	\$ 313,507.00	\$ 286,252.00
DEPT #: 4602	\$ 15,009.75	\$ 23,918.00	\$ 22,963.00	\$ (955.00)	\$ 23,318.00	\$ 23,318.00	\$ 23,318.00
DEPT #: 4604	\$ 3,875.67	\$ 5,727.00	\$ 5,040.56	\$ (686.44)	\$ 5,827.00	\$ 5,827.00	\$ 5,827.00
DEPT #: 4606	\$ 74,395.77	\$ 138,575.00	\$ 159,365.00	\$ 20,790.00	\$ 127,175.00	\$ 127,175.00	\$ 127,175.00
DEPT #: 4608	\$ 179,457.95	\$ 222,701.00	\$ 226,812.56	\$ 4,111.56	\$ 239,956.00	\$ 232,631.00	\$ 222,326.00
DEPT #: 4615	\$ 179,743.24	\$ 196,689.00	\$ 189,684.27	\$ (7,004.73)	\$ 223,089.00	\$ 220,664.00	\$ 190,694.00
DEPT #: 4620	\$ 2,584.00	\$ 2,584.00	\$ 2,584.00	\$ -	\$ 2,584.00	\$ 2,584.00	\$ 2,584.00
DEPT #: 4630	\$ 614,807.37	\$ 607,052.00	\$ 774,504.77	\$ 167,452.77	\$ 647,002.00	\$ 659,245.00	\$ 617,775.00
DEPT #: 4640	\$ 1,629,075.00	\$ 2,066,961.00	\$ 2,013,664.41	\$ (53,296.59)	\$ 1,970,881.00	\$ 1,936,351.00	\$ 1,936,351.00
DEPT #: 4650	\$ 261,301.53	\$ 281,305.00	\$ 307,560.12	\$ 26,255.12	\$ 272,216.00	\$ 184,106.00	\$ 172,990.00
DEPT #: 4655	\$ 54,605.22	\$ 61,550.00	\$ 75,623.54	\$ 14,073.54	\$ 50,550.00	\$ 50,550.00	\$ 50,550.00
DEPT #: 4660	\$ 252,428.25	\$ 427,182.00	\$ 383,582.49	\$ (43,599.51)	\$ 451,292.00	\$ 409,834.00	\$ 400,139.00
DEPT #: 4670	\$ 140,157.47	\$ 218,239.00	\$ 214,923.72	\$ (3,315.28)	\$ 250,552.00	\$ 213,337.00	\$ 205,222.00
DEPT #: 4675	\$ 127,789.28	\$ 189,479.00	\$ 181,551.59	\$ (7,927.41)	\$ 177,514.00	\$ 147,874.00	\$ 147,204.00
DEPT #: 4676	\$ 16,773.98	\$ 31,123.00	\$ 26,176.86	\$ (4,946.14)	\$ 37,288.00	\$ 24,738.00	\$ 23,683.00
DEPT #: 6950	\$ 43,870.95	\$ 65,267.00	\$ 56,212.36	\$ (9,054.64)	\$ 64,807.00	\$ 59,482.00	\$ 56,337.00
Total	\$ 4,012,999.19	\$ 4,835,739.00	\$ 4,922,741.13	\$ 87,002.13	\$ 4,875,198.00	\$ 4,611,223.00	\$ 4,468,427.00
				\$ -			
GF Revenues	\$ 3,697,245.55	\$ 4,837,328.00	\$ 4,854,719.82	\$ 17,391.82	\$ 4,533,607.87	\$ 4,533,607.87	\$ 4,533,607.87
				\$ -			
Net	\$ (315,753.64)	\$ 1,589.00	\$ (68,021.31)	\$ (69,610.31)	\$ (341,590.13)	\$ (77,615.13)	\$ 65,180.87

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

4600 GENERAL GOVERNMENT			Scenario 1	Scenario 2	Scenario 3
			(pay freezes/no furloughs/no operational cuts)	(pay freezes/no furloughs/operational cuts)	(pay freezes/furloughs 1 day per pp/operational cuts)
EXPENDITURES:	FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
Salaries	\$ 229,100.00	\$ 227,344.64	\$ 234,995.00	\$ 234,995.00	\$ 211,495.00
Benefits	\$ 97,760.00	\$ 114,267.84	\$ 125,430.00	\$ 125,430.00	\$ 121,675.00
Operations & Maintenance	\$ 164,995.00	\$ 147,047.39	\$ 165,190.00	\$ 153,850.00	\$ 153,850.00
Debt Service and Interest	\$ -	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ (208,868.00)	\$ (208,868.00)	\$ (208,868.00)	\$ (208,868.00)	\$ (208,868.00)
Total Operational	\$ 282,987.00	\$ 279,791.87	\$ 316,747.00	\$ 305,407.00	\$ 278,152.00
Capital Outlay	\$ 14,400.00	\$ 2,700.00	\$ 14,400.00	\$ 8,100.00	\$ 8,100.00
TOTAL:	\$ 297,387.00	\$ 282,491.87	\$ 331,147.00	\$ 313,507.00	\$ 286,252.00
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only	\$ -	\$ -	\$ -	\$ -	\$ -
Total w/ transfers	\$ 297,387.00	\$ 282,491.87	\$ 331,147.00	\$ 313,507.00	\$ 286,252.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

4602

CITY COUNCIL

EXPENDITURES:

	<u>FY 19/20 Budget</u>	<u>FY 19/20 Adj Budget</u>	<u>FY 20/21 Proposed Budget (1)</u>
Operations & Maintenance	\$ 22,250.00	\$ 21,295.00	\$ 21,650.00
Debt Service and Interest	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ 1,668.00	\$ 1,668.00	\$ 1,668.00
Total Operational	\$ 23,918.00	\$ 22,963.00	\$ 23,318.00
Capital Outlay	\$ -	\$ -	\$ -
TOTAL:	\$ 23,918.00	\$ 22,963.00	\$ 23,318.00
Transfers Out	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only	\$ -	\$ -	\$ -
Total w/ transfers	\$ 23,918.00	\$ 22,963.00	\$ 23,318.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

4604

PLANNING COMMISSION

EXPENDITURES:

	<u>FY 19/20 Budget</u>	<u>FY 19/20 Adj Budget</u>	<u>FY 20/21 Proposed Budget (1)</u>
Operations & Maintenance	\$ 5,260.00	\$ 4,573.56	\$ 5,360.00
Debt Service and Interest	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ 467.00	\$ 467.00	\$ 467.00
Total Operational	\$ 5,727.00	\$ 5,040.56	\$ 5,827.00
Capital Outlay	\$ -	\$ -	\$ -
TOTAL:	\$ 5,727.00	\$ 5,040.56	\$ 5,827.00
Transfers Out	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only	\$ -	\$ -	\$ -
Total w/ transfers	\$ 5,727.00	\$ 5,040.56	\$ 5,827.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

4606

CITY ATTORNEY

EXPENDITURES:

	<u>FY 19/20 Budget</u>	<u>FY 19/20 Adj Budget</u>	<u>FY 20/21 Proposed Budget (1)</u>
Operations & Maintenance	\$ 137,175.00	\$ 157,800.00	\$ 127,175.00
Debt Service and Interest	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ -	\$ 1,565.00	\$ -
Total Operational	\$ 137,175.00	\$ 159,365.00	\$ 127,175.00
Capital Outlay	\$ 1,400.00	\$ 1,565.00	\$ -
TOTAL:	\$ 138,575.00	\$ 160,930.00	\$ 127,175.00
Transfers Out	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only	\$ -	\$ -	\$ -
Total w/ transfers	\$ 138,575.00	\$ 160,930.00	\$ 127,175.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

4608	CITY PLANNER			Scenario 1	Scenario 2	Scenario 3
				(pay freezes/no furloughs/no operational cuts)	(pay freezes/no furloughs/operational cuts)	(pay freezes/furloughs 1 day per pp/operational cuts)
EXPENDITURES:		FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
Salaries		\$ 86,050.00	\$ 86,023.00	\$ 86,820.00	\$ 86,820.00	\$ 78,140.00
Benefits		\$ 36,645.00	\$ 40,367.09	\$ 41,175.00	\$ 41,175.00	\$ 39,550.00
Operations & Maintenance		\$ 79,895.00	\$ 82,111.47	\$ 91,850.00	\$ 86,325.00	\$ 86,325.00
Debt Service and Interest		\$ -	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment		\$ 18,311.00	\$ 18,311.00	\$ 18,311.00	\$ 18,311.00	\$ 18,311.00
Total Operational		\$ 220,901.00	\$ 226,812.56	\$ 238,156.00	\$ 232,631.00	\$ 222,326.00
Capital Outlay		\$ 1,800.00	\$ -	\$ 1,800.00	\$ -	\$ -
TOTAL:		\$ 222,701.00	\$ 226,812.56	\$ 239,956.00	\$ 232,631.00	\$ 222,326.00
Transfers Out		\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)		\$ -	\$ -	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only		\$ -	\$ -	\$ -	\$ -	\$ -
Total w/ transfers		\$ 222,701.00	\$ 226,812.56	\$ 239,956.00	\$ 232,631.00	\$ 222,326.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

4615 CITY MANAGER EXPENDITURES:			Scenario 1	Scenario 2	Scenario 3
	FY 19/20 Budget	FY 19/20 Adj Budget	(pay freezes/no furloughs/no operational cuts)	(pay freezes/no furloughs/operational cuts)	(pay freezes/furloughs 1 day per pp/operational cuts)
			FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
Salaries	\$ 117,875.00	\$ 117,985.78	\$ 117,875.00	\$ 117,875.00	\$ 106,090.00
Benefits	\$ 92,825.00	\$ 83,432.57	\$ 118,975.00	\$ 118,975.00	\$ 100,790.00
Operations & Maintenance	\$ 14,925.00	\$ 11,406.92	\$ 15,175.00	\$ 12,750.00	\$ 12,750.00
Debt Service and Interest	\$ -	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ (28,936.00)	\$ (28,936.00)	\$ (28,936.00)	\$ (28,936.00)	\$ (28,936.00)
Total Operational	\$ 196,689.00	\$ 183,889.27	\$ 223,089.00	\$ 220,664.00	\$ 190,694.00
Capital Outlay	\$ -	\$ 5,795.00	\$ -	\$ -	\$ -
TOTAL:	\$ 196,689.00	\$ 189,684.27	\$ 223,089.00	\$ 220,664.00	\$ 190,694.00
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only	\$ -	\$ -	\$ -	\$ -	\$ -
Total w/ transfers	\$ 196,689.00	\$ 189,684.27	\$ 223,089.00	\$ 220,664.00	\$ 190,694.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

4606

CITY ATTORNEY

EXPENDITURES:

	<u>FY 19/20 Budget</u>	<u>FY 19/20 Adj Budget</u>	<u>FY 20/21 Proposed Budget (1)</u>
Salary	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Benefits	\$ 184.00	\$ 184.00	\$ 184.00
Total Operational	\$ 2,584.00	\$ 2,584.00	\$ 2,584.00
Capital Outlay	\$ -	\$ -	\$ -
TOTAL:	\$ 2,584.00	\$ 2,584.00	\$ 2,584.00
Transfers Out	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only	\$ -	\$ -	\$ -
Total w/ transfers	\$ 2,584.00	\$ 2,584.00	\$ 2,584.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

4630

FIRE DEPARTMENT

Scenario 1

Scenario 2

Scenario 3

(pay freezes/no furloughs/no operational cuts)

(pay freezes/no furloughs/operational cuts)

(pay freezes/furloughs 1 day per pp/operational cuts)

EXPENDITURES:

	FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
Salaries	\$ 295,650.00	\$ 423,052.93	\$ 298,660.00	\$ 298,660.00	\$ 272,745.00
Benefits	\$ 222,405.00	\$ 235,136.69	\$ 250,510.00	\$ 250,510.00	\$ 234,955.00
Operations & Maintenance	\$ 158,590.00	\$ 196,079.39	\$ 167,425.00	\$ 154,845.00	\$ 154,845.00
Debt Service and Interest	\$ -	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ 30,407.00	\$ 30,407.00	\$ 30,407.00	\$ 30,407.00	\$ 30,407.00
Total Operational	\$ 707,052.00	\$ 884,676.01	\$ 747,002.00	\$ 734,422.00	\$ 692,952.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 707,052.00	\$ 884,676.01	\$ 747,002.00	\$ 734,422.00	\$ 692,952.00
Transfers Out					
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$ (100,000.00)	\$ (110,171.24)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)
Debt Issuance - Property Tax Revenue Principle Only					
Total w/ transfers	\$ 607,052.00	\$ 774,504.77	\$ 647,002.00	\$ 634,422.00	\$ 592,952.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

EXPENDITURES:	POLICE DEPARTMENT		Scenario 1	Scenario 2	Scenario 3
			<i>(pay freezes/no furloughs/no operational cuts)</i>	<i>(pay freezes/no furloughs/operational cuts)</i>	<i>(pay freezes/furloughs 1 day per pp/operational cuts)</i>
	FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
Salaries	\$ 1,029,235.00	\$ 984,706.00	\$ 897,165.00	\$ 897,165.00	\$ 897,165.00
Benefits	\$ 611,800.00	\$ 574,771.99	\$ 594,955.00	\$ 594,955.00	\$ 594,955.00
Operations & Maintenance	\$ 455,725.00	\$ 480,100.08	\$ 508,560.00	\$ 474,030.00	\$ 474,030.00
Debt Service and Interest	\$ -	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ 70,201.00	\$ 70,201.00	\$ 70,201.00	\$ 70,201.00	\$ 70,201.00
Total Operational	\$ 2,166,961.00	\$ 2,109,779.07	\$ 2,070,881.00	\$ 2,036,351.00	\$ 2,036,351.00
Capital Outlay	\$ -	\$ 3,885.34	\$ -	\$ -	\$ -
TOTAL:	\$ 2,166,961.00	\$ 2,113,664.41	\$ 2,070,881.00	\$ 2,036,351.00	\$ 2,036,351.00
Transfers Out					
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)
Debt Issuance - Property Tax Revenue Principle Only					
Total w/ transfers	\$ 2,066,961.00	\$ 2,013,664.41	\$ 1,970,881.00	\$ 1,936,351.00	\$ 1,936,351.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

4650	BUILDINGS & GROUNDS			Scenario 1	Scenario 2	Scenario 3
				(pay freezes/no furloughs/no operational cuts)	(pay freezes/no furloughs/operational cuts)	(pay freezes/furloughs 1 day per pp/operational cuts)
EXPENDITURES:		FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
Salaries		\$ 56,450.00	\$ 60,625.61	\$ 42,400.00	\$ 42,400.00	\$ 38,720.00
Benefits		\$ 26,580.00	\$ 30,226.83	\$ 29,061.00	\$ 29,061.00	\$ 21,625.00
Operations & Maintenance		\$ 103,185.00	\$ 104,492.68	\$ 105,665.00	\$ 102,555.00	\$ 102,555.00
Debt Service and Interest		\$ -	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment		\$ 10,090.00	\$ 10,090.00	\$ 10,090.00	\$ 10,090.00	\$ 10,090.00
Total Operational		\$ 196,305.00	\$ 205,435.12	\$ 187,216.00	\$ 184,106.00	\$ 172,990.00
Capital Outlay		\$ 85,000.00	\$ 102,125.00	\$ 85,000.00	\$ -	\$ -
TOTAL:		\$ 281,305.00	\$ 307,560.12	\$ 272,216.00	\$ 184,106.00	\$ 172,990.00
Transfers Out		\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)		\$ -	\$ -	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only		\$ -	\$ -	\$ -	\$ -	\$ -
Total w/ transfers		\$ 281,305.00	\$ 307,560.12	\$ 272,216.00	\$ 184,106.00	\$ 172,990.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

4655

COMMUNITY AGENCY

EXPENDITURES:

	<u>FY 19/20 Budget</u>	<u>FY 19/20 Adj Budget</u>	<u>FY 20/21 Proposed Budget (1)</u>
Operations & Maintenance	\$ 61,550.00	\$ 55,623.54	\$ 50,550.00
Debt Service and Interest	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ -	\$ -	\$ -
Total Operational	\$ 61,550.00	\$ 55,623.54	\$ 50,550.00
Capital Outlay	\$ -	\$ 20,000.00	\$ -
TOTAL:	\$ 61,550.00	\$ 75,623.54	\$ 50,550.00
Transfers Out	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only	\$ -	\$ -	\$ -
Total w/ transfers	\$ 61,550.00	\$ 75,623.54	\$ 50,550.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

4660	STREET DEPARTMENT			Scenario 1	Scenario 2	Scenario 3
				(pay freezes/no furloughs/no operational cuts)	(pay freezes/no furloughs/operational cuts)	(pay freezes/furloughs 1 day per pp/operational cuts)
EXPENDITURES:		FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
Salaries		\$ 69,935.00	\$ 64,563.06	\$ 78,645.00	\$ 78,645.00	\$ 71,765.00
Benefits		\$ 37,295.00	\$ 36,784.19	\$ 46,595.00	\$ 46,595.00	\$ 43,780.00
Operations & Maintenance		\$ 133,850.00	\$ 161,589.25	\$ 139,950.00	\$ 124,985.00	\$ 124,985.00
Debt Service and Interest		\$ 40,000.00	\$ 49,544.00	\$ 40,000.00	\$ 48,507.00	\$ 48,507.00
A-87 Cost Allocation Adjustment		\$ 46,102.00	\$ 46,102.00	\$ 46,102.00	\$ 46,102.00	\$ 46,102.00
Total Operational		\$ 327,182.00	\$ 358,582.49	\$ 351,292.00	\$ 344,834.00	\$ 335,139.00
Capital Outlay		\$ 100,000.00	\$ -	\$ 100,000.00	\$ 65,000.00	\$ 65,000.00
TOTAL:		\$ 427,182.00	\$ 358,582.49	\$ 451,292.00	\$ 409,834.00	\$ 400,139.00
Transfers Out		\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)		\$ -	\$ -	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only		\$ -	\$ -	\$ -	\$ -	\$ -
Total w/ transfers		\$ 427,182.00	\$ 358,582.49	\$ 451,292.00	\$ 409,834.00	\$ 400,139.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

EXPENDITURES:	4670	PARKS & RECREATION			Scenario 1	Scenario 2	Scenario 3
					(pay freezes/no furloughs/no operational cuts)	(pay freezes/no furloughs/operational cuts)	(pay freezes/furloughs 1 day per pp/operational cuts)
			FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
Salaries			\$ 58,170.00	\$ 60,087.28	\$ 46,250.00	\$ 46,250.00	\$ 42,100.00
Benefits			\$ 34,967.00	\$ 30,035.06	\$ 42,905.00	\$ 42,905.00	\$ 38,940.00
Operations & Maintenance			\$ 58,140.00	\$ 58,546.98	\$ 91,135.00	\$ 53,920.00	\$ 53,920.00
Debt Service and Interest			\$ 27,295.00	\$ 27,287.40	\$ 27,295.00	\$ 27,295.00	\$ 27,295.00
A-87 Cost Allocation Adjustment			\$ 38,967.00	\$ 38,967.00	\$ 38,967.00	\$ 38,967.00	\$ 38,967.00
Total Operational			\$ 217,539.00	\$ 214,923.72	\$ 246,552.00	\$ 209,337.00	\$ 201,222.00
Capital Outlay			\$ 700.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
TOTAL:			\$ 218,239.00	\$ 214,923.72	\$ 250,552.00	\$ 213,337.00	\$ 205,222.00
Transfers Out			\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)			\$ -	\$ -	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only			\$ -	\$ -	\$ -	\$ -	\$ -
Total w/ transfers			\$ 218,239.00	\$ 214,923.72	\$ 250,552.00	\$ 213,337.00	\$ 205,222.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

4675	POOL	Scenario 1			Scenario 2		Scenario 3	
		FY 19/20 Budget	FY 19/20 Adj Budget	(pay freezes/no furloughs/no operational cuts)	(pay freezes/no furloughs/operational cuts)	(pay freezes/furloughs 1 day per pp/operational cuts)		
EXPENDITURES:								
		FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)		
Salaries		\$ 76,810.00	\$ 71,953.40	\$ 37,855.00	\$ 37,855.00	\$ 36,245.00		
Benefits		\$ 21,980.00	\$ 19,652.72	\$ 21,955.00	\$ 21,955.00	\$ 22,895.00		
Operations & Maintenance		\$ 75,500.00	\$ 75,456.47	\$ 102,515.00	\$ 65,575.00	\$ 65,575.00		
Debt Service and Interest		\$ -	\$ -	\$ -	\$ -	\$ -		
A-87 Cost Allocation Adjustment		\$ 14,489.00	\$ 14,489.00	\$ 14,489.00	\$ 14,489.00	\$ 14,489.00		
Total Operational		\$ 188,779.00	\$ 181,551.59	\$ 176,814.00	\$ 139,874.00	\$ 139,204.00		
Capital Outlay		\$ 700.00	\$ -	\$ 700.00	\$ 8,000.00	\$ 8,000.00		
TOTAL:		\$ 189,479.00	\$ 181,551.59	\$ 177,514.00	\$ 147,874.00	\$ 147,204.00		
Transfers Out		\$ -	\$ -	\$ -	\$ -	\$ -		
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)		\$ -	\$ -	\$ -	\$ -	\$ -		
Debt Issuance - Property Tax Revenue Principle Only		\$ -	\$ -	\$ -	\$ -	\$ -		
Total w/ transfers		\$ 189,479.00	\$ 181,551.59	\$ 177,514.00	\$ 147,874.00	\$ 147,204.00		

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

4676

SUMMER CAMP PROGRAM

EXPENDITURES:

			Scenario 1	Scenario 2	Scenario 3
			(pay freezes/no furloughs/no operational cuts)	(pay freezes/no furloughs/operational cuts)	(pay freezes/furloughs 1 day per pp/operational cuts)
	FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Budget Request	FY 20/21 Budget Request
Salaries	\$ 6,220.00	\$ 6,217.80	\$ 6,200.00	\$ 6,200.00	\$ 5,580.00
Benefits	\$ 5,465.00	\$ 5,021.06	\$ 6,925.00	\$ 6,925.00	\$ 6,490.00
Operations & Maintenance	\$ 17,525.00	\$ 13,025.00	\$ 22,250.00	\$ 9,700.00	\$ 9,700.00
Debt Service and Interest	\$ -	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ 1,913.00	\$ 1,913.00	\$ 1,913.00	\$ 1,913.00	\$ 1,913.00
Total Operational	\$ 31,123.00	\$ 26,176.86	\$ 37,288.00	\$ 24,738.00	\$ 23,683.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 31,123.00	\$ 26,176.86	\$ 37,288.00	\$ 24,738.00	\$ 23,683.00
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only	\$ -	\$ -	\$ -	\$ -	\$ -
Total w/ transfers	\$ 31,123.00	\$ 26,176.86	\$ 37,288.00	\$ 24,738.00	\$ 23,683.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

EXPENDITURES:	6950	VETERAN'S BUILDING			Scenario 1	Scenario 2	Scenario 3			
					<i>(pay freezes/no furloughs/no operational cuts)</i>	<i>(pay freezes/no furloughs/operational cuts)</i>	<i>(pay freezes/furloughs 1 day per pp/operational cuts)</i>			
			FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)			
Salaries	\$	23,095.00	\$	20,410.43	\$	18,655.00	\$	18,655.00	\$	16,790.00
Benefits	\$	16,725.00	\$	15,182.87	\$	20,490.00	\$	20,490.00	\$	19,210.00
Operations & Maintenance	\$	24,255.00	\$	19,427.06	\$	24,470.00	\$	19,145.00	\$	19,145.00
Debt Service and Interest	\$	-	\$	-	\$	-	\$	-	\$	-
A-87 Cost Allocation Adjustment	\$	1,192.00	\$	1,192.00	\$	1,192.00	\$	1,192.00	\$	1,192.00
Total Operational	\$	65,267.00	\$	56,212.36	\$	64,807.00	\$	59,482.00	\$	56,337.00
Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL:	\$	65,267.00	\$	56,212.36	\$	64,807.00	\$	59,482.00	\$	56,337.00
Transfers Out	\$	-	\$	-	\$	-	\$	-	\$	-
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$	-	\$	-	\$	-	\$	-	\$	-
Debt Issuance - Property Tax Revenue Principle Only	\$	-	\$	-	\$	-	\$	-	\$	-
Total w/ transfers	\$	65,267.00	\$	56,212.36	\$	64,807.00	\$	59,482.00	\$	56,337.00

MEASURE "C" SUMMARY EXPENDITURES & REVENUES-FY 19/20 AMENDMENTS & PROJECTIONS FY 20/21

Measure "C" Expenditures	FY 19/20 Actuals	FY 19/20 Budget	FY 19/20 Adj Budget	Variance 19/20	Scenario 1	Scenario 2	Scenario 3
					(pay freezes/no furloughs/no operational cuts)	(pay freezes/no furloughs/operational cuts)	(pay freezes/furloughs 1 day per pp/operational cuts)
					FY 20/21 Budget Request	FY 20/21 Budget Request	FY 20/21 Budget Request
DEPT #: 4630	\$ 355,659.68	\$ 366,185.00	\$ 397,630.97	\$ 31,445.97	\$ 322,486.00	\$ 297,663.00	\$ 280,618.00
DEPT #: 4640	\$ 129,028.05	\$ 116,505.00	\$ 139,835.81	\$ 23,330.81	\$ 131,090.00	\$ 126,090.00	\$ 126,090.00
Total	\$ 484,687.73	\$ 482,690.00	\$ 537,466.78	\$ 54,776.78	\$ 453,576.00	\$ 423,753.00	\$ 406,708.00
				\$ -			
<i>Measure "C" Revenues</i>	\$ 406,842.69	\$ 457,000.00	\$ 462,000.00	\$ 5,000.00	\$ 434,000.00	\$ 434,000.00	\$ 434,000.00
				\$ -			
Net	\$ (77,845.04)	\$ (25,690.00)	\$ (75,466.78)	\$ (49,776.78)	\$ (19,576.00)	\$ 10,247.00	\$ 27,292.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

EXPENDITURES:	MEASURE "C" FIRE DEPARTMENT		Scenario 1	Scenario 2	Scenario 3
			(pay freezes/no furloughs/no operational cuts)	(pay freezes/no furloughs/operational cuts)	(pay freezes/furloughs 1 day per pp/operational cuts)
	FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
Salaries	\$ 209,705.00	\$ 181,190.00	\$ 182,220.00	\$ 182,220.00	\$ 168,080.00
Benefits	\$ 70,750.00	\$ 61,463.65	\$ 56,940.00	\$ 56,940.00	\$ 54,035.00
Operations & Maintenance	\$ 30,730.00	\$ 51,647.32	\$ 33,680.00	\$ 33,680.00	\$ 33,680.00
Debt Service and Interest	\$ 55,000.00	\$ 49,646.00	\$ 49,646.00	\$ 24,823.00	\$ 24,823.00
A-87 Cost Allocation Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operational	\$ 366,185.00	\$ 343,946.97	\$ 322,486.00	\$ 297,663.00	\$ 280,618.00
Capital Outlay	\$ -	\$ 53,684.00	\$ -	\$ -	\$ -
TOTAL:	\$ 366,185.00	\$ 397,630.97	\$ 322,486.00	\$ 297,663.00	\$ 280,618.00
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only	\$ -	\$ -	\$ -	\$ -	\$ -
Total w/ transfers	\$ 366,185.00	\$ 397,630.97	\$ 322,486.00	\$ 297,663.00	\$ 280,618.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

285-4640 MEASURE "C" POLICE DEPARTMENT

EXPENDITURES:

			Scenario 1		Scenario 2		Scenario 3	
			<i>(pay freezes/no furloughs/no operational cuts)</i>		<i>(pay freezes/no furloughs/operational cuts)</i>		<i>(pay freezes/furloughs 1 day per pp/operational cuts)</i>	
	FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)	FY 20/21 Proposed Budget (3)	FY 20/21 Proposed Budget (3)
Salaries	\$ 70,890.00	\$ 84,475.00	\$ 73,610.00	\$ 73,610.00	\$ 73,610.00	\$ 73,610.00	\$ 73,610.00	\$ 73,610.00
Benefits	\$ 37,935.00	\$ 41,996.37	\$ 40,915.00	\$ 40,915.00	\$ 40,915.00	\$ 40,915.00	\$ 40,915.00	\$ 40,915.00
Operations & Maintenance	\$ 7,680.00	\$ 13,364.44	\$ 16,565.00	\$ 11,565.00	\$ 11,565.00	\$ 11,565.00	\$ 11,565.00	\$ 11,565.00
Debt Service and Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operational	\$ 116,505.00	\$ 139,835.81	\$ 131,090.00	\$ 126,090.00	\$ 126,090.00	\$ 126,090.00	\$ 126,090.00	\$ 126,090.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 116,505.00	\$ 139,835.81	\$ 131,090.00	\$ 126,090.00	\$ 126,090.00	\$ 126,090.00	\$ 126,090.00	\$ 126,090.00
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total w/ transfers	\$ 116,505.00	\$ 139,835.81	\$ 131,090.00	\$ 126,090.00	\$ 126,090.00	\$ 126,090.00	\$ 126,090.00	\$ 126,090.00

WATER FUND SUMMARY EXPENDITURES & REVENUES-FY 19/20 AMENDMENTS & PROJECTIONS FY 20/21

Water Fund Expenditures	FY 19/20 Actuals	FY 19/20 Budget	FY 19/20 Adj Budget	Variance 19/20	Scenario 1	Scenario 2	Scenario 3
					(pay freezes/no furloughs/no operational cuts)	(pay freezes/no furloughs/operational cuts)	(pay freezes/furloughs 1 day per pp/operational cuts)
					FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
DEPT #: 6000	\$ 383,681.60	\$ 475,820.00	\$ 499,250.86	\$ 23,430.86	\$ 534,045.00	\$ 459,495.00	\$ 447,330.00
DEPT #: 6001	\$ 366,987.53	\$ 400,020.00	\$ 518,371.38	\$ 118,351.38	\$ 421,005.00	\$ 378,955.00	\$ 368,830.00
Total	\$ 750,669.13	\$ 875,840.00	\$ 1,017,622.24	\$ 141,782.24	\$ 955,050.00	\$ 838,450.00	\$ 816,160.00
Water Fund Revenues	\$ 720,610.07	\$ 879,480.00	\$ 879,480.00	\$ -	\$ 885,000.00	\$ 885,000.00	\$ 885,000.00
Net	\$ (30,059.06)	\$ 3,640.00	\$ (138,142.24)	\$ (141,782.24)	\$ (70,050.00)	\$ 46,550.00	\$ 68,840.00

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

EXPENDITURES:	6000	WATER	Scenario 1					Scenario 2		Scenario 3	
								<i>(pay freezes/no furloughs/operational cuts)</i>		<i>(pay freezes/furloughs 1 day per pp/operational cuts)</i>	
			FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)			FY 20/21 Proposed Budget (2)		FY 20/21 Proposed Budget (3)	
Salaries	\$	78,035.00	\$	62,550.21	\$	69,650.00	\$	69,650.00	\$	63,010.00	
Benefits	\$	27,950.00	\$	27,205.00	\$	27,780.00	\$	27,780.00	\$	22,255.00	
Operations & Maintenance	\$	244,835.00	\$	244,245.65	\$	276,615.00	\$	237,065.00	\$	237,065.00	
Debt Service and Interest	\$	-	\$	-	\$	-	\$	-	\$	-	
A-87 Cost Allocation Adjustment	\$	60,000.00	\$	60,000.00	\$	60,000.00	\$	60,000.00	\$	60,000.00	
Total Operational	\$	410,820.00	\$	394,000.86	\$	434,045.00	\$	394,495.00	\$	382,330.00	
Capital Outlay	\$	65,000.00	\$	105,250.00	\$	100,000.00	\$	65,000.00	\$	65,000.00	
TOTAL:	\$	475,820.00	\$	499,250.86	\$	534,045.00	\$	459,495.00	\$	447,330.00	
Transfers Out	\$	-	\$	-	\$	-	\$	-	\$	-	
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$	-	\$	-	\$	-	\$	-	\$	-	
Debt Issuance - Property Tax Revenue Principle Only	\$	-	\$	-	\$	-	\$	-	\$	-	
Total w/ transfers	\$	475,820.00	\$	499,250.86	\$	534,045.00	\$	459,495.00	\$	447,330.00	

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

6001	WATER DISTRIBUTION			Scenario 1	Scenario 2	Scenario 3
				<i>(pay freezes/no furloughs/no operational cuts)</i>	<i>(pay freezes/no furloughs/operational cuts)</i>	<i>(pay freezes/furloughs 1 day per pp/operational cuts)</i>
EXPENDITURES:						
		FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
Salaries	\$	69,510.00	\$ 63,895.00	\$ 74,320.00	\$ 74,320.00	\$ 67,880.00
Benefits	\$	35,470.00	\$ 36,375.00	\$ 43,245.00	\$ 43,245.00	\$ 39,560.00
Operations & Maintenance	\$	62,040.00	\$ 78,392.56	\$ 66,390.00	\$ 59,340.00	\$ 59,340.00
Debt Service and Interest	\$	-	\$ 4,008.82	\$ 4,050.00	\$ 4,050.00	\$ 4,050.00
A-87 Cost Allocation Adjustment	\$	33,000.00	\$ 33,000.00	\$ 33,000.00	\$ 33,000.00	\$ 33,000.00
Total Operational	\$	200,020.00	\$ 215,671.38	\$ 221,005.00	\$ 213,955.00	\$ 203,830.00
Capital Outlay	\$	200,000.00	\$ 302,700.00	\$ 200,000.00	\$ 165,000.00	\$ 165,000.00
TOTAL:	\$	400,020.00	\$ 518,371.38	\$ 421,005.00	\$ 378,955.00	\$ 368,830.00
Transfers Out	\$	-	\$ -	\$ -	\$ -	\$ -
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$	-	\$ -	\$ -	\$ -	\$ -
Debt Issuance - Property Tax Revenue Principle Only	\$	-	\$ -	\$ -	\$ -	\$ -
Total w/ transfers	\$	400,020.00	\$ 518,371.38	\$ 421,005.00	\$ 378,955.00	\$ 368,830.00

SEWER FUND SUMMARY EXPENDITURES & REVENUES-FY 19/20 AMENDMENTS & PROJECTIONS FY 20/21

	FY 19/20 Actuals	FY 19/20 Budget	FY 19/20 Adj Budget	Variance 19/20	Scenario 1	Scenario 2	Scenario 3
					<i>(pay freezes/no furloughs/no operational cuts)</i>	<i>(pay freezes/no furloughs/operational cuts)</i>	<i>(pay freezes/furloughs 1 day per pp/operational cuts)</i>
					FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
Sewer Fund Expenditures							
DEPT #: 6500	\$ 1,057,923.53	\$ 1,211,095.00	\$ 1,363,602.50	\$ 152,507.50	\$ 1,407,851.00	\$ 1,249,851.00	\$ 1,213,416.00
DEPT #: 6507	\$ 165,901.94	\$ 450,893.84	\$ 332,981.00	\$ (117,912.84)	\$ 481,985.00	\$ 398,535.00	\$ 388,645.00
Total	\$ 1,223,825.47	\$ 1,661,988.84	\$ 1,696,583.50	\$ 34,594.66	\$ 1,889,836.00	\$ 1,648,386.00	\$ 1,602,061.00
Sewer Fund Revenues							
	\$ 1,171,487.50	\$ 1,396,270.00	\$ 1,381,487.50	\$ (14,782.50)	\$ 1,465,743.72	\$ 1,465,743.72	\$ 1,465,743.72
Net	\$ (52,337.97)	\$ (265,718.84)	\$ (315,096.00)	\$ (49,377.16)	\$ (424,092.28)	\$ (182,642.28)	\$ (136,317.28)

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

EXPENDITURES:	6500	SEWER	Scenario 1					Scenario 2		Scenario 3	
								<i>(pay freezes/no furloughs/operational cuts)</i>		<i>(pay freezes/furloughs 1 day per pp/operational cuts)</i>	
			<i>(pay freezes/no furloughs/no operational cuts)</i>								
			FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)				
Salaries	\$	175,655.00	\$	221,405.50	\$	208,930.00	\$	208,930.00	\$	189,015.00	
Benefits	\$	83,815.00	\$	83,620.00	\$	83,270.00	\$	83,270.00	\$	66,750.00	
Operations & Maintenance	\$	499,790.00	\$	545,067.00	\$	587,735.00	\$	494,735.00	\$	494,735.00	
Debt Service and Interest	\$	291,835.00	\$	291,835.00	\$	277,916.00	\$	277,916.00	\$	277,916.00	
A-87 Cost Allocation Adjustment	\$	85,000.00	\$	85,000.00	\$	85,000.00	\$	85,000.00	\$	85,000.00	
Total Operational	\$	1,136,095.00	\$	1,226,927.50	\$	1,242,851.00	\$	1,149,851.00	\$	1,113,416.00	
Capital Outlay	\$	75,000.00	\$	136,675.00	\$	165,000.00	\$	100,000.00	\$	100,000.00	
TOTAL:	\$	1,211,095.00	\$	1,363,602.50	\$	1,407,851.00	\$	1,249,851.00	\$	1,213,416.00	
Transfers Out	\$	-	\$	-	\$	-	\$	-	\$	-	
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$	-	\$	-	\$	-	\$	-	\$	-	
Debt Issuance - Property Tax Revenue Principle Only	\$	-	\$	-	\$	-	\$	-	\$	-	
Total w/ transfers	\$	1,211,095.00	\$	1,363,602.50	\$	1,407,851.00	\$	1,249,851.00	\$	1,213,416.00	

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

EXPENDITURES:	6507 SEWER COLLECTION		Scenario 1	Scenario 2	Scenario 3
			<i>(pay freezes/no furloughs/no operational cuts)</i>	<i>(pay freezes/no furloughs/operational cuts)</i>	<i>(pay freezes/furloughs 1 day per pp/operational cuts)</i>
	FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)
Salaries	\$ 73,550.00	\$ 63,580.00	\$ 80,610.00	\$ 80,610.00	\$ 73,565.00
Benefits	\$ 37,550.00	\$ 35,270.00	\$ 47,810.00	\$ 47,810.00	\$ 44,965.00
Operations & Maintenance	\$ 90,785.00	\$ 85,086.00	\$ 104,520.00	\$ 71,070.00	\$ 71,070.00
Debt Service and Interest	\$ 4,008.84	\$ 4,045.00	\$ 4,045.00	\$ 4,045.00	\$ 4,045.00
A-87 Cost Allocation Adjustment	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
Total Operational	\$ 250,893.84	\$ 232,981.00	\$ 281,985.00	\$ 248,535.00	\$ 238,645.00
Capital Outlay	\$ 200,000.00	\$ 100,000.00	\$ 200,000.00	\$ 150,000.00	\$ 150,000.00
TOTAL:	\$ 450,893.84	\$ 332,981.00	\$ 481,985.00	\$ 398,535.00	\$ 388,645.00
Transfers Out	\$ -	\$ 408.00	\$ -	\$ 500.00	\$ 500.00
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$ -	\$ 408.00	\$ -	\$ 500.00	\$ 500.00
Debt Issuance - Property Tax Revenue Principle Only	\$ -	\$ 408.00	\$ -	\$ 500.00	\$ 500.00
Total w/ transfers	\$ 450,893.84	\$ 334,205.00	\$ 481,985.00	\$ 400,035.00	\$ 390,145.00

MEASURE "S" SUMMARY EXPENDITURES & REVENUES-FY 19/20 AMENDMENTS & PROJECTIONS FY 20/21

Measure "S" Expenditures	FY 19/20 Actuals	FY 19/20 Budget	FY 19/20 Adj Budget	Variance 19/20	Scenario 1 <i>(pay freezes/no furloughs/no operational cuts)</i>			Scenario 2 <i>(pay freezes/no furloughs/operational cuts)</i>			Scenario 3 <i>(pay freezes/furloughs 1 day per pp/operational cuts)</i>		
					FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)	FY 20/21 Proposed Budget (3)			
DEPT #:7150	\$ 660,197.26	\$ 840,695.00	\$ 920,720.00	\$ 80,025.00	\$ 852,040.00	\$ 699,790.00	\$ 696,575.00	\$ 852,040.00	\$ 699,790.00	\$ 696,575.00	\$ 696,575.00	\$ 696,575.00	
Total	\$ 660,197.26	\$ 840,695.00	\$ 920,720.00	\$ 80,025.00	\$ 852,040.00	\$ 699,790.00	\$ 696,575.00	\$ 852,040.00	\$ 699,790.00	\$ 696,575.00	\$ 696,575.00	\$ 696,575.00	
<i>Measure "S" Revenues</i>	<i>\$ 621,008.22</i>	<i>\$ 922,750.00</i>	<i>\$ 918,000.00</i>	<i>\$ (4,750.00)</i>	<i>\$ 878,000.00</i>	<i>\$ 878,000.00</i>	<i>\$ 878,000.00</i>	<i>\$ 878,000.00</i>	<i>\$ 878,000.00</i>	<i>\$ 878,000.00</i>	<i>\$ 878,000.00</i>	<i>\$ 878,000.00</i>	
Net	\$ (39,189.04)	\$ 82,055.00	\$ (2,720.00)	\$ (84,775.00)	\$ 25,960.00	\$ 178,210.00	\$ 181,425.00	\$ 25,960.00	\$ 178,210.00	\$ 181,425.00	\$ 181,425.00	\$ 181,425.00	

FY 19/20 BUDGET ADJUSTMENTS & FY 20/21 PROPOSED BUDGET SCENARIOS

EXPENDITURES:	715	MEASURE "S"	Scenario 1			Scenario 2		Scenario 3		
			<i>(pay freezes/no furloughs/no operational cuts)</i>			<i>(pay freezes/no furloughs/operational cuts)</i>		<i>(pay freezes/furloughs 1 day per pp/operational cuts)</i>		
			FY 19/20 Budget	FY 19/20 Adj Budget	FY 20/21 Proposed Budget (1)	FY 20/21 Proposed Budget (2)		FY 20/21 Proposed Budget (3)		
Salaries	\$	20,035.00	\$	18,965.00	\$	20,920.00	\$	20,920.00	\$	19,040.00
Benefits	\$	11,830.00	\$	11,350.00	\$	14,715.00	\$	14,715.00	\$	13,380.00
Operations & Maintenance	\$	80,180.00	\$	148,305.00	\$	82,505.00	\$	57,655.00	\$	57,655.00
Debt Service and Interest	\$	-	\$	-	\$	-	\$	-	\$	-
A-87 Cost Allocation Adjustment	\$	27,000.00	\$	27,000.00	\$	27,000.00	\$	27,000.00	\$	27,000.00
Total Operational	\$	139,045.00	\$	205,620.00	\$	145,140.00	\$	120,290.00	\$	117,075.00
Capital Outlay	\$	501,500.00	\$	700,000.00	\$	420,000.00	\$	350,000.00	\$	350,000.00
TOTAL:	\$	640,545.00	\$	905,620.00	\$	565,140.00	\$	470,290.00	\$	467,075.00
Transfers Out	\$	200,000.00	\$	15,000.00	\$	286,750.00	\$	229,400.00	\$	229,400.00
Transfers In (CDBG, CMAQ, & Deer Creek/Pioneer Park Field)	\$	-	\$	-	\$	-	\$	-	\$	-
Debt Issuance - Property Tax Revenue Principle Only	\$	-	\$	-	\$	-	\$	-	\$	-
Total w/ transfers	\$	840,545.00	\$	920,620.00	\$	851,890.00	\$	699,690.00	\$	696,475.00