



To: Mayor and City Council
From: City Manager
Meeting Date: November 9, 2021
Subject: FISCAL YEAR 2021-22 CITY OF PICO RIVERA FIRST QUARTER BUDGET REPORT AS OF SEPTEMBER 30, 2021

Recommendation:

1. Receive and file the fiscal year (FY) 2021-22 First Quarter Budget Report as of September 30, 2021, which represents the balances and activity for the first quarter (July through September) of the 2021-22 fiscal year.

Fiscal Impact:

The First Quarter Budget Report shows current revenues and expenditures for the first three (3) months of this FY 2021-22, with an emphasis on the General Fund. No additional appropriations being requested at this time.

Discussion:

The City Council adopted the FY 2021-22 Budget on June 8, 2021. The FY 2021-22 Adopted Budget includes General Fund revenues of \$45,433,640 and expenditures of \$45,433,640. This is the first quarterly budget performance report for FY 2021-22, for the three-month period ending September 30, 2021. This report summarizes the City of Pico Rivera's (City) overall financial position for the current fiscal year and provides quarterly public reporting. It ensures that the City is consistently monitoring its revenues and expenditures so that it can proactively respond to unanticipated changes or emerging trends, and increases the transparency of the City's finances.

Notable first quarter to first quarter and budget to actual comparisons are included in this report. The following factors should be taken into considerations when analyzing first quarter data:

- Property tax revenue has not yet been received (expected in mid-January and mid-May).
- Some significant costs are incurred upfront (for example, CalPERS payments and some contracts) with variances smoothing out over the fiscal year.

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- Some expenditure costs such as Contracted Services expected to be expensed later in the fiscal year.

Revenues

General Fund revenues through the first quarter total \$4.73 million, or 10% of the \$45.43 million annual budget. Table 1 below shows revenues by category that contains first quarter actual revenue comparisons for FY 2020-21 and FY 2021-22 and a revenue budget to actual comparison for FY 2021-22.

Table 1. General Fund Revenues by Category

Revenue Source	FY 20-21 1ST QUARTER ACTUALS	FY 21-22 ADOPTED BUDGET	FY 21-22 1ST QUARTER ACTUALS	\$ FY 20/21 vs. FY 21/22 1ST QUARTER ACTUALS	% FY 20/21 vs. FY 21/22 1ST QUARTER ACTUALS	Percentage of Budget Realized
Sales Tax	1,406,923	20,334,350	1,511,664	104,741	7%	7%
Property Tax	49,264	12,231,509	48,751	(513)	(1%)	0%
Utility Users Tax	505,275	3,130,682	565,608	60,333	11%	18%
Transient Occupancy Tax (TOT)	0	433,620	2,040	2,040	100%	0%
Other Taxes*	989,766	1,887,300	977,083	(12,684)	(1%)	52%
Licenses & Permits	812,706	2,756,064	793,215	(19,491)	(2%)	29%
Charges for Services	11,583	421,715	43,549	31,966	73%	10%
All Other Revenues**	521,826	2,617,943	341,590	(180,236)	(53%)	13%
OPERATING REVENUE	4,297,342	43,813,183	4,283,499	(13,844)	(0%)	10%
CARES Act	391,245	0	18,461	(372,784)	(2019%)	0%
Transfers In***	380,036	1,620,457	431,031	50,995	12%	27%
TOTAL - GENERAL FUND REVENUE	5,068,624	45,433,640	4,732,991	(335,633)	(7%)	10%

*Includes Franchise Tax, Property Transfer Tax and Rubbish Franchise Fee
 **Includes Fines & Forfeitures, Use of Money, Other Revenue, and Intergovernmental Revenue
 ***Includes Transfer In (Gas Tax)

General Fund operating revenues through the first quarter are \$4.28 million or 0% as compared to the same period in FY 2020-21 largely due to the All Other Revenues category that includes Intergovernmental Revenue funding. Revenues are at 10% of the budget through the first quarter of the current year, this is primarily due to the timing associated with receiving some of the larger revenues sources.

The General Fund has several sources of revenue, four (4) major categories include Sales Tax, Property Tax, Utility Users Tax, and Licenses and Permits.

Sales tax is the largest source of revenue for the General Fund. The Sales Tax increased slightly by \$104,700 or 7% due in particular, the General Consumer Goods and State and County Pool sectors showing consistent performance. Measure P continues to show favorable growth. Although this favorable number may be indicative of a rebounding of the local economy, it's important to note that during this same period,

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the Consumer Price Index (CPI), which is an indicator of the inflationary rate, was at 5.3%.

Property tax is the second largest General Fund revenue source, with the majority of this funding is received in the third and fourth quarters of the fiscal year.

Utility Users Tax (UUT) is slightly higher this year as the same time last fiscal year by \$60,300 or 11% due primarily to an increase in remittance of the collection of cable and wired communications, as well as increases in usage and pricing of electric and natural gas billed charges. When comparing prices of Electricity per Kilowatt Hour (EKH) and Utility (piped) gas per therm (UGT), the Bureau of Labor Statistics shows EKH went up 11.56% in the Los Angeles Area and UGT went up 16.10%.

Licenses and Permits revenues decreased by \$19,500 or 2% in FY 2021-22 as compared to FY 2020-21 primarily due to a leveling off of Business License Tax revenue. FY 2020-21 the Community & Economic Development Department successfully worked to collect on past due and delinquent business licenses resulting in an increase in the Business License Tax category. FY 2021-22 first quarter revenue is a more representative revenue based on accounts being current.

Charges for Services revenues increased by approximately \$32,000 or 10% in FY 2021-22 primarily due to more Parks & Recreation programs and services being available and more in-person services, with the most notable reopening being the Summer Camps program. The Technology Surcharge revenue was implemented in October of 2020 and therefore FY 2021-22 first quarter revenue shows an increase as a result of the new revenue enhancement.

All Other Revenues decreased by \$180,230 or 53% primarily due to State Grants. Beginning in FY 2021-22 the State Grant funding for the Summer Lunch Program moved from the General Fund to Fund 697 (Miscellaneous Local Grants) to allow for specific special fund program reporting in the amount of \$201,000 that was received in the first quarter of FY 2020-21.

FY 2020-21 first quarter included CARES Act revenue of \$391,245 and first quarter FY 2021-22 the CARES Act revenue decreased by \$372,784 or 2019%. This funding is considered one-time revenue for FY 2020-21 that the California Department of Finance allocated as relief funding for local municipalities and therefore not included in the operating revenue.

Expenditures

General Fund expenditures through the first quarter total \$10.06 million, or 23% of the \$44.36 million annual budget. Most departments had decreases from the prior year that are partially attributed to unanticipated expenditures related to responding to COVID-19 supplies that were purchased during the height of the pandemic (FY 2020-21), as well

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as a decrease in staffing resulting from the Early Retirement Incentive Program (ERIP) . An increase was seen in the CalPERS unfunded liability pension plan payment and increases in health care insurance. Table 2 below shows expenditures by Department.

Table 2. General Fund Expenditures by Department

Department/Program	FY 20-21 1ST QUARTER ACTUALS	FY 21-22 ADOPTED BUDGET	FY 21-22 1ST QUARTER ACTUALS	\$ FY 20/21 vs. FY 21/22 1ST QUARTER ACTUALS	% FY 20/21 vs. FY 21/22 1ST QUARTER ACTUALS	Percentage of Budget Used
Administration	521,412	1,939,734	430,478	(90,934)	(17%)	22%
Public Safety	3,080,609	12,713,449	3,048,963	(31,646)	(1%)	24%
Community and Economic Dev	1,281,803	5,737,686	991,307	(290,496)	(23%)	17%
Administrative Services	510,343	2,426,002	399,543	(110,800)	(22%)	16%
Human Resources	384,823	1,086,086	302,175	(82,648)	(21%)	28%
Non-Departmental*	900,841	6,232,742	2,392,312	1,491,471	166%	38%
Parks and Recreation	1,322,237	5,593,484	1,166,709	(155,529)	(12%)	21%
Public Works	2,110,445	8,639,457	1,335,062	(775,383)	(37%)	15%
GENERAL FUND OPERATING EXPENDITURES	10,112,514	44,368,640	10,066,549	(45,964)	(0%)	23%
Transfers Out	-	1,065,000	-	-	0%	0%
TOTAL - GENERAL FUND EXPENDITURES	10,112,514	45,433,640	10,066,549	(45,964)	(0%)	22%

*Includes Vacancy Savings

Discussion of Departments with significant variances from the prior year are as follows:

- Administration first quarter expenditures are lower compared to the same period last year, due to the reallocation of City Attorney fees. In this current fiscal year, the City began allocating City Attorney costs to those departments which utilize the service. This resulted in a decrease in the City Attorney division under the Administration Department and increases in legal fees to appropriate departments below.
- Public Safety (Los Angeles County Sheriff's Department) is tracking within budget as compared to the same period last year and is expected to come in within budget.
- Community & Economic Development is tracking below as compared to the same period last year due to existing employee vacancies and unexpended contracted services that will be expensed later in the fiscal year. Staff is working on recruiting these vacant positions and expect to fill them before the end of the calendar year.
- Administrative Services is lower due to vacancies that are expected to be filled.
- Human Resources decreased in personnel costs due to the Information Technology division moving to the Administrative Services department.
- Non-Departmental most notable increases are due to prefunding of contributions to the City's Other Post-Employment Benefit (OPEB) in FY 2021-22. The OPEB cost had been deferred since it was initially funded in 2017 due to budget constraints. Staff has included \$718,372 in contributions towards OPEB. Prefunding the OPEB payment and increases to Group Health rates were most notable increases.

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- Parks & Recreation experienced the most impact by COVID-19 of all departments with a decrease of both Salaries and Benefits due to vacant positions and Maintenance & Operations with limited programming/services are being offered while still complying with required restrictions lower than last quarter.
- Public Works decreased as compared to the same period last year, due to existing vacancies, offsetting appropriate General Fund costs to special funding, and unexpended contracted services that will be expensed later in the fiscal year. In FY 2020-21 the ERIP was approved and the first quarter of FY 2021-22 is showing the planned results of the ERIP.

General Fund Citywide

At the end of the first quarter expenditures exceed revenues due to Property Tax, Franchise Tax, and Transient Occupancy Tax being received later in the year. The first quarter report is developed using three (3) months of actual (unaudited) activity for FY 2021-22. Except for the identified variances, expenditures and revenues are tracking as expected. Table 3 below summarizes the total General Fund revenues and expenditures citywide.

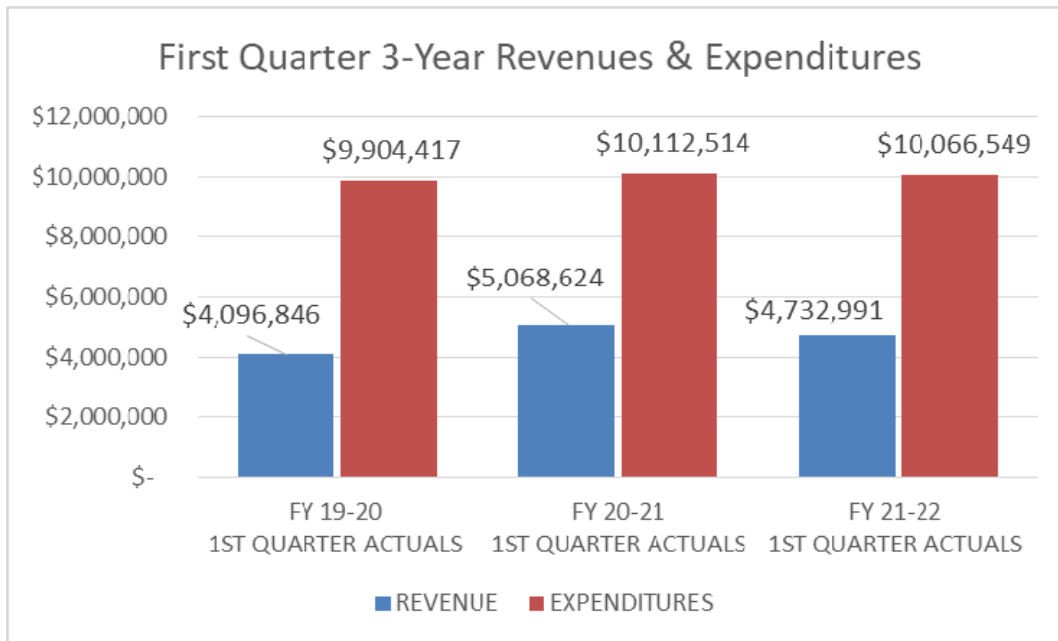
Table 3. General Fund Revenues and Expenditures Citywide Totals

	FY 20-21 1ST QUARTER ACTUALS	FY 21-22 ADOPTED BUDGET	FY 21-22 1ST QUARTER ACTUALS	\$ FY 20/21 vs. FY 21/22 1ST QUARTER ACTUALS	% FY 20/21 vs. FY 21/22 1ST QUARTER ACTUALS	Percentage of Budget
REVENUE*	\$ 5,068,624	\$ 45,433,640	\$ 4,732,991	\$ (335,633)	(7%)	10%
EXPENDITURES**	10,112,514	45,433,640	10,066,549	(45,965)	(0.5%)	22%
SURPLUS / (DEFICIT)	\$ (5,043,890)	\$ -	\$ (5,333,558)	\$ (289,668)	5%	

*Includes Non-Operating Transfers In (Gas Tax and Intergovernmental Transfers)
 **Includes Vacancy Savings

To further understand the fiscal impact of the COVID-19 pandemic on the City’s budget, Administrative Services staff conducted a three (3) year comparison of the first quarter of FY 2019-20 through FY 2021-22 that shows pre-pandemic, pandemic, and post-pandemic actuals. The first quarter of FY 2019-20 shows pre-pandemic revenues and expenditures that are considered under normal operations. The first quarter of FY 2020-21 was during the pandemic impacted the budget with unexpected expenses and significant uncertainty about how long the pandemic would last. FY 2021-22 is the reduced impact of the pandemic and allowing operations to align more closely with pre-pandemic budgets. Table 4 below shows the 3-year comparison of revenues and expenditures.

Table 4. First Quarter 3-Year Revenue & Expenditure Actuals



Conclusion:

This quarterly report presents an overview of the City’s operating revenues and expenditures for the quarter ending September 30, 2021, in comparison to the previous year. The City is currently in the process of closing the prior fiscal year. The financial results from the prior fiscal year, coupled with the FY 2021-22 first quarter data, confirm the City’s goal of continuing to remain on the path to structural balance though fiscal discipline being essential. Departments continue to work to reduce impacts to the General Fund and understand the financial pressures and should be commended for their efforts. Staff will continue to monitor each revenue source and expenditure activity closely and will evaluate opportunities to enhance revenues and reduce expenditures. The FY 2021-22 Mid-Year Budget Report will provide an update on General Fund and Special Fund activities along with projected year-end estimates and recommended budget adjustments for the City Council’s consideration.

Steve Carmona

SC:AG:DS:ep

Enclosure: 1) First Quarter FY 2021-22 Revenue and Expenditure Budget Report



Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	FY 2020-21	FY 2021-22
		Budget	Amendments	Budget	Transactions	Encumbrances	Prior Year YTD	Transactions
Fund 100 - General Fund								
REVENUE								
Department 00 - Non-Departmental								
40100	Sales And Use Taxes	10,174,350.00	.00	10,174,350.00	619,875.67	.00	670,787.11	619,875.67
40101	Sales And Use Taxes - Measure P	10,160,000.00	.00	10,160,000.00	891,788.14	.00	736,135.41	891,788.14
40200	Franchise Tax	812,000.00	.00	812,000.00	.00	.00	.00	.00
40400	Property Transfer Tax	121,800.00	.00	121,800.00	27,082.69	.00	54,966.19	27,082.69
40500	Transient Occupancy Tax	433,620.00	.00	433,620.00	2,039.60	.00	.00	2,039.60
40700	Utility Users Tax	3,130,682.00	.00	3,130,682.00	346,145.30	.00	505,275.18	565,608.02
40800	Rubbish Franchise Fee	953,500.00	.00	953,500.00	.00	.00	934,800.00	950,000.00
41000	Certificate of Occupancy Permit	10,992.00	.00	10,992.00	500.00	.00	1,292.00	500.00
41100	Business License Tax	1,292,595.00	.00	1,292,595.00	69,178.75	.00	304,463.91	235,388.13
41101	Business License Tax- Delinquent	1,908.00	.00	1,908.00	.00	.00	788.00	.00
41105	Business License Processing Fee	108,824.00	.00	108,824.00	8,630.03	.00	14,620.56	16,078.57
41110	Business License Late Fee	21,361.00	.00	21,361.00	4,040.16	.00	1,583.46	4,351.31
41111	Business License Delinquent Fee	9,113.00	.00	9,113.00	.00	.00	1,576.00	.00
41115	SB1186 Fee	9,044.00	.00	9,044.00	784.00	.00	1,345.02	1,293.60
41120	Home Occupation - Planning Review	614.00	.00	614.00	.00	.00	.00	98.40
41200	Regulatory Permit	9,372.00	.00	9,372.00	.00	.00	3,095.00	.00
41300	Building Permits	412,176.00	.00	412,176.00	39,752.52	.00	142,163.77	134,755.90
41350	Automated Permit System	3,205.00	.00	3,205.00	321.00	.00	1,174.40	1,071.00
41400	Plumbing Permits	43,255.00	.00	43,255.00	3,570.20	.00	20,488.79	13,925.08
41500	Electrical Permits	55,265.00	.00	55,265.00	5,142.20	.00	24,073.70	19,784.17
41700	Heating Air Cond Permit	31,706.00	.00	31,706.00	2,864.20	.00	10,246.88	9,217.17
41800	Dog License	197,096.00	.00	197,096.00	.00	.00	155,115.67	157,556.47
41900	Other License & Permits	79,570.00	.00	79,570.00	10,293.00	.00	18,864.00	42,354.32
42000	Plan Check Fees	390,130.00	.00	390,130.00	27,056.00	.00	66,545.67	106,744.08
42010	Record Retention Surcharge	2,853.00	.00	2,853.00	206.00	.00	1,042.00	841.00
42050	Administrative Citation	6,384.00	.00	6,384.00	.00	.00	1,072.00	950.00
42100	Vehicle Code Fines	27,220.00	.00	27,220.00	13,812.77	.00	2,993.16	13,812.77
42200	Other Court Fines	869,125.00	.00	869,125.00	85,756.25	.00	191,650.74	183,180.75
42250	Fines & Violation- Fireworks	500.00	.00	500.00	.00	.00	.00	.00
42300	Storm Drain Revenue	68,513.00	.00	68,513.00	7,236.68	.00	12,379.00	20,942.08
42302	Foreclosure Prgm-Registration	29,559.00	.00	29,559.00	.00	.00	9,680.00	1,880.00
43100	Interest Income	140,152.00	.00	140,152.00	.00	.00	76,182.16	30,842.51
43200	Rents And Concessions	19,158.00	.00	19,158.00	3,433.52	.00	3,367.90	5,150.28
44200	Property Tax-In Lieu Of	8,728,963.00	.00	8,728,963.00	.00	.00	.00	.00
44800	Federal Grants	.00	.00	.00	18,461.00	.00	391,245.00	18,461.00
45000	State Grants	1,152,820.00	.00	1,152,820.00	.00	.00	201,072.52	.00
45400	Property Tax - AB1197	3,502,546.00	.00	3,502,546.00	.00	.00	49,263.61	48,750.63
45500	COPS Allocation	125,000.00	.00	125,000.00	.00	.00	.00	.00
45800	Bureau of Justice Assist Grant (JAG)	13,000.00	.00	13,000.00	.00	.00	.00	.00
46000	Impound Service Charge	43,475.00	.00	43,475.00	4,230.00	.00	8,460.00	6,815.00
46100	Zoning And Planning Fee	10,825.00	.00	10,825.00	10,200.00	.00	32,890.40	29,154.50
46300	Parking Permit	2,770.00	.00	2,770.00	201.00	.00	.00	389.00
46310	Inoperative Vehicle Extension	.00	.00	.00	.00	.00	.00	20.00
46350	Residential Parking Permit	500.00	.00	500.00	.00	.00	.00	.00
46501	Parks and Rec - Administration	300.00	.00	300.00	.00	.00	.00	.00
46503	Parks and Rec - Child Supervision	38,880.00	.00	38,880.00	.00	.00	.00	.00
46504	Parks and Rec - Special Events	15,000.00	.00	15,000.00	.00	.00	.00	.00
46506	Parks and Rec - Aquatics	37,500.00	.00	37,500.00	.00	.00	.00	.00
46508	Parks and Rec - Youth Sports	24,900.00	.00	24,900.00	.00	.00	.00	.00
46509	Parks and Rec - Adult Sports	2,500.00	.00	2,500.00	.00	.00	.00	.00
46510	Parks and Rec - Contract Programs	61,000.00	.00	61,000.00	3,718.00	.00	1,226.00	6,812.00
46511	Parks and Rec - Fees & Programs	1,980.00	.00	1,980.00	.00	.00	.00	.00
46512	Parks and Rec - Field & Facility	25,000.00	.00	25,000.00	3,830.00	.00	4,608.00	7,310.00
46513	Parks and Rec - Batting Cages	1,800.00	.00	1,800.00	149.00	.00	.00	1,033.00
46514	Parks and Rec - Teen Services	200.00	.00	200.00	.00	.00	.00	.00
46520	Parks and Rec - Go Getters Program	3,840.00	.00	3,840.00	(120.00)	.00	.00	(5,520.00)
46601	Parks and Rec - Trips & Tours	10,000.00	.00	10,000.00	.00	.00	.00	.00
46602	Parks and Rec - Senior Center	15,000.00	.00	15,000.00	.00	.00	.00	.00
46603	Parks and Rec - Business-Family	1,000.00	.00	1,000.00	.00	.00	.00	.00
46605	Parks and Rec - Community Garden	3,250.00	.00	3,250.00	.00	.00	3,520.00	1,080.00
46607	Parks and Rec - Camps	75,000.00	.00	75,000.00	.00	.00	.00	16,728.00
46800	Other Current Service Charges	1,106.00	.00	1,106.00	.00	.00	.00	.00



Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	FY 2020-21	FY 2021-22
		Budget	Amendments	Budget	Transactions	Encumbrances	Prior Year YTD	Transactions
46900	Reproduction Charges	1,106.00	.00	1,106.00	3.20	.00	195.10	37.96
47200	Miscellaneous Revenue	93,806.00	.00	93,806.00	11,708.31	.00	2,817.01	13,752.00
47300	Damages to City Property	.00	.00	.00	.00	.00	421.67	46,704.06
47310	Restitution	.00	.00	.00	200.00	.00	362.80	200.00
47610	Cost Reimbursements	55,571.00	.00	55,571.00	1,755.70	.00	3,879.80	6,715.19
47612	Cost Recovery- Road Impacts	.00	.00	.00	.00	.00	18,700.00	19,000.00
47630	Cost Reimbursements- NonCIP	37,500.00	.00	37,500.00	.00	.00	1,166.28	4,531.78
47900	Transfer In	1,620,456.00	.00	1,620,456.00	138,089.55	.00	380,036.26	431,031.48
47920	Recycling Program Revenue	1,903.00	.00	1,903.00	.00	.00	.00	.00
48670	Vending Machine Commission	1,000.00	.00	1,000.00	.00	.00	.00	.00
48830	Credit Card Processing Fee	8,500.00	.00	8,500.00	.00	.00	.00	.00
48835	Technology Surcharge	90,000.00	.00	90,000.00	3,999.14	.00	.00	14,082.80
48840	Current Service Charges	.00	.00	.00	713.87	.00	991.54	1,144.35
48970	CBC Rebate Program	.00	.00	.00	5,186.85	.00	.00	7,646.68
Department 00 - Non-Departmental		\$45,433,639.00	\$0.00	\$45,433,639.00	\$2,371,834.30	\$0.00	\$5,068,623.67	\$4,732,991.14
REVENUE TOTALS		\$45,433,639.00	\$0.00	\$45,433,639.00	\$2,371,834.30	\$0.00	\$5,068,623.67	\$4,732,991.14
EXPENSE								
Department 10 - City Council								
51100	Salaries	49,330.00	.00	49,330.00	3,794.50	.00	13,280.75	13,280.75
51120	Vacation/Sick Leave Accrual Pay-Out	1,625.00	.00	1,625.00	.00	.00	.00	.00
51200	Hourly Salaries	.00	.00	.00	.00	.00	8,430.50	.00
51300	Overtime	1,000.00	.00	1,000.00	.00	.00	.00	.00
51500	Public Employees Retirement (PERS)	12,548.00	.00	12,548.00	610.50	.00	12,538.26	1,491.81
51501	PT Retirement	3,591.00	.00	3,591.00	276.26	.00	3,259.54	966.91
51600	Workers Compensation	403.00	.00	403.00	.00	.00	614.01	.00
51800	Unemployment Insurance	.00	.00	.00	717.00	.00	.00	717.00
51900	Group Health & Life Ins	40,280.00	.00	40,280.00	1,722.11	.00	7,216.11	9,855.82
51901	Cash Back Incentive Pay	34,158.00	.00	34,158.00	1,423.24	.00	11,294.10	7,116.20
51903	Auto Allowance	15,000.00	.00	15,000.00	625.00	.00	3,750.00	3,125.00
51904	Technology Stipend	4,800.00	.00	4,800.00	150.00	.00	1,381.13	750.00
51907	OPEB Cost Allocation	3,902.00	.00	3,902.00	.00	.00	.00	3,870.80
51930	Medicare/Employer Porti	500.00	.00	500.00	86.90	.00	603.95	383.81
52200	Departmental Supplies	3,000.00	.00	3,000.00	18.18	.00	559.02	18.18
52205	Office Supplies	500.00	.00	500.00	.00	.00	.00	.00
52300	Advertising & Publications	400.00	.00	400.00	.00	.00	.00	.00
52600	Membership & Dues	2,000.00	.00	2,000.00	11.99	.00	.00	40.96
52700	Books & Periodicals	300.00	.00	300.00	.00	.00	.00	.00
53610	Cost Reimbursements	150.00	.00	150.00	.00	.00	.00	.00
54100	Special Departmental Expenses	6,500.00	.00	6,500.00	.00	.00	.00	651.54
54800	Convention & Mtg Expenses	7,500.00	.00	7,500.00	2,000.00	.00	.00	2,000.00
56910	Legal Service	37,300.00	.00	37,300.00	.00	.00	.00	.00
Department 10 - City Council Totals		\$224,787.00	\$0.00	\$224,787.00	\$11,435.68	\$0.00	\$62,927.37	\$44,268.78
Department 11 - Administration								
51100	Salaries	593,997.00	.00	593,997.00	39,970.69	.00	123,046.76	128,767.27
51120	Vacation/Sick Leave Accrual Pay-Out	8,750.00	.00	8,750.00	.00	.00	9,018.98	15,337.52
51200	Hourly Salaries	40,800.00	.00	40,800.00	.00	.00	.00	140.00
51300	Overtime	.00	.00	.00	.00	.00	.00	124.38
51500	Public Employees Retirement (PERS)	140,834.00	.00	140,834.00	8,138.60	.00	122,851.38	20,475.23
51501	PT Retirement	1,530.00	.00	1,530.00	.00	.00	.00	32.55
51504	Deferred Compensation	1,000.00	.00	1,000.00	.00	.00	.00	.00
51600	Workers Compensation	4,856.00	.00	4,856.00	.00	.00	6,387.58	.00
51700	Disability Insurance	5,276.00	.00	5,276.00	199.86	.00	942.35	1,199.16
51900	Group Health & Life Ins	31,636.00	.00	31,636.00	1,240.81	.00	2,515.96	3,920.39
51901	Cash Back Incentive Pay	30,577.00	.00	30,577.00	1,274.03	.00	5,922.54	6,370.15
51903	Auto Allowance	7,500.00	.00	7,500.00	312.50	.00	1,825.00	1,562.50
51904	Technology Stipend	900.00	.00	900.00	37.50	.00	217.50	187.50
51905	Bilingual Pay	300.00	.00	300.00	12.50	.00	75.00	62.50
51906	Post Employment Health Plan	1,800.00	.00	1,800.00	138.46	.00	470.78	484.61
51907	OPEB Cost Allocation	45,293.00	.00	45,293.00	.00	.00	.00	44,930.82
51930	Medicare/Employer Porti	8,325.00	.00	8,325.00	603.32	.00	2,233.43	2,499.89
52200	Departmental Supplies	3,000.00	.00	3,000.00	.00	.00	.00	.00
52205	Office Supplies	500.00	.00	500.00	.00	.00	751.66	.00
52300	Advertising & Publications	300.00	.00	300.00	.00	.00	.00	.00
52600	Membership & Dues	2,000.00	.00	2,000.00	66.93	.00	.00	116.88
52800	Software	.00	41,150.00	41,150.00	3,150.00	38,000.00	.00	3,150.00



Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	FY 2020-21	FY 2021-22
		Budget	Amendments	Budget	Transactions	Encumbrances	Prior Year YTD	Transactions
54100	Special Departmental Expenses	1,800.00	.00	1,800.00	.00	.00	1,560.36	.00
54400	Professional Services	30,000.00	17,176.00	47,176.00	.00	17,176.17	.00	.00
54500	Contracted Services	80,000.00	.00	80,000.00	.00	20,000.00	.00	7,500.00
54800	Convention & Mtg Expenses	8,000.00	.00	8,000.00	.00	.00	.00	.00
56910	Legal Service	62,570.00	.00	62,570.00	.00	.00	.00	.00
Department 11 - Administration Totals		\$1,111,544.00	\$58,326.00	\$1,169,870.00	\$55,145.20	\$75,176.17	\$277,819.28	\$236,861.35
Department 12 - City Clerk								
51100	Salaries	252,784.00	.00	252,784.00	19,671.54	.00	61,066.18	60,471.23
51120	Vacation/Sick Leave Accrual Pay-Out	3,562.00	.00	3,562.00	.00	.00	1,089.34	1,502.54
51500	Public Employees Retirement (PERS)	65,157.00	.00	65,157.00	4,988.70	.00	62,314.64	11,839.81
51504	Deferred Compensation	500.00	.00	500.00	.00	.00	.00	.00
51600	Workers Compensation	2,067.00	.00	2,067.00	.00	.00	3,111.46	.00
51700	Disability Insurance	2,415.00	.00	2,415.00	101.75	.00	704.34	610.50
51900	Group Health & Life Ins	57,076.00	.00	57,076.00	2,403.55	.00	13,372.78	12,622.72
51903	Auto Allowance	4,320.00	.00	4,320.00	180.00	.00	1,080.00	900.00
51904	Technology Stipend	1,620.00	.00	1,620.00	67.50	.00	405.00	337.50
51905	Bilingual Pay	300.00	.00	300.00	12.50	.00	75.00	62.50
51906	Post Employment Health Plan	1,157.00	.00	1,157.00	89.00	.00	311.50	311.53
51907	OPEB Cost Allocation	19,995.00	.00	19,995.00	.00	.00	.00	19,835.11
51930	Medicare/Employer Porti	3,710.00	.00	3,710.00	289.00	.00	1,026.75	1,043.21
52200	Departmental Supplies	1,500.00	.00	1,500.00	617.46	.00	.00	617.46
52205	Office Supplies	.00	.00	.00	.00	.00	810.08	.00
52300	Advertising & Publications	20,000.00	.00	20,000.00	6,946.20	13,053.80	3,093.30	6,946.20
52500	Election Expense	.00	.00	.00	.00	.00	366.00	.00
52600	Membership & Dues	740.00	.00	740.00	.00	.00	.00	.00
52700	Books & Periodicals	250.00	.00	250.00	.00	.00	.00	.00
52800	Software	.00	7,137.00	7,137.00	.00	7,137.00	.00	.00
53200	Mileage Reimbursement	150.00	.00	150.00	.00	.00	.00	.00
53300	Equipment Maintenance & Repairs	250.00	.00	250.00	.00	.00	.00	.00
54400	Professional Services	11,000.00	.00	11,000.00	.00	4,800.00	4,338.74	4,620.76
54500	Contracted Services	30,000.00	119,525.00	149,525.00	927.04	148,596.81	770.45	927.04
54900	Professional Development	1,000.00	.00	1,000.00	.00	.00	.00	.00
56910	Legal Service	3,650.00	.00	3,650.00	.00	.00	.00	.00
Department 12 - City Clerk Totals		\$483,203.00	\$126,662.00	\$609,865.00	\$36,294.24	\$173,587.61	\$153,935.56	\$122,648.11
Department 14 - City Attorney								
54500	Contracted Services	120,200.00	32,405.00	152,605.00	8,900.00	112,504.17	26,730.00	26,700.00
Department 14 - City Attorney Totals		\$120,200.00	\$32,405.00	\$152,605.00	\$8,900.00	\$112,504.17	\$26,730.00	\$26,700.00
Department 15 - Law Enforcement								
54500	Contracted Services	12,713,448.00	260,588.00	12,974,036.00	26,489.37	234,098.77	3,080,609.00	3,048,963.00
Department 15 - Law Enforcement Totals		\$12,713,448.00	\$260,588.00	\$12,974,036.00	\$26,489.37	\$234,098.77	\$3,080,609.00	\$3,048,963.00
Department 20 - Finance								
51100	Salaries	1,063,368.00	.00	1,063,368.00	58,225.47	.00	208,069.33	180,264.15
51120	Vacation/Sick Leave Accrual Pay-Out	20,507.00	.00	20,507.00	.00	.00	21,888.85	19,022.49
51200	Hourly Salaries	61,840.00	.00	61,840.00	5,406.18	.00	.00	16,036.81
51300	Overtime	2,000.00	.00	2,000.00	.00	.00	.00	188.33
51500	Public Employees Retirement (PERS)	252,120.00	.00	252,120.00	15,068.00	.00	213,689.76	33,857.35
51504	Deferred Compensation	3,550.00	.00	3,550.00	12.50	.00	43.75	43.75
51600	Workers Compensation	8,696.00	.00	8,696.00	.00	.00	10,931.18	.00
51700	Disability Insurance	10,041.00	.00	10,041.00	262.46	.00	2,176.98	1,580.93
51800	Unemployment Insurance	.00	.00	.00	5,130.00	.00	.00	5,130.00
51900	Group Health & Life Ins	172,145.00	.00	172,145.00	5,112.68	.00	36,331.36	25,241.28
51901	Cash Back Incentive Pay	23,139.00	.00	23,139.00	964.13	.00	5,738.86	4,820.65
51903	Auto Allowance	7,680.00	.00	7,680.00	320.00	.00	2,180.00	1,600.00
51904	Technology Stipend	2,880.00	.00	2,880.00	120.00	.00	817.50	600.00
51905	Bilingual Pay	480.00	.00	480.00	20.00	.00	112.50	100.00
51906	Post Employment Health Plan	2,438.00	.00	2,438.00	193.36	.00	617.77	614.45
51907	OPEB Cost Allocation	84,112.00	.00	84,112.00	.00	.00	.00	83,439.41
51930	Medicare/Employer Porti	15,255.00	.00	15,255.00	943.30	.00	3,794.57	3,538.64
52100	Postage	1,200.00	.00	1,200.00	.00	.00	.00	16.78
52200	Departmental Supplies	4,000.00	.00	4,000.00	(567.33)	.00	1,570.64	(54.59)
52205	Office Supplies	2,500.00	.00	2,500.00	120.98	.00	390.72	120.98
52600	Membership & Dues	1,700.00	.00	1,700.00	75.00	.00	260.00	225.00
52700	Books & Periodicals	.00	.00	.00	.00	.00	159.00	.00
52800	Software	10,000.00	.00	10,000.00	.00	.00	.00	.00
52805	Software Licensing	487,390.00	(17,280.00)	470,110.00	7,388.19	8,554.20	.00	9,806.19



Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	FY 2020-21	FY 2021-22
		Budget	Amendments	Budget	Transactions	Encumbrances	Prior Year YTD	Transactions
53200	Mileage Reimbursement	100.00	.00	100.00	.00	.00	.00	.00
54100	Special Departmental Expenses	6,600.00	.00	6,600.00	5,188.21	.00	250.00	5,188.21
54400	Professional Services	133,550.00	.00	133,550.00	6,836.49	91,593.51	(3,838.16)	6,836.49
54500	Contracted Services	5,500.00	15,000.00	20,500.00	.00	5,500.00	.00	.00
54530	Credit Card Service Charges	.00	.00	.00	.00	.00	3,118.80	50.83
54800	Convention & Mtg Expenses	5,650.00	.00	5,650.00	25.10	.00	.00	25.10
54900	Professional Development	8,200.00	.00	8,200.00	.00	.00	.00	.00
56910	Legal Service	8,860.00	.00	8,860.00	.00	.00	.00	.00
56992	Bank Service Charges	20,501.00	.00	20,501.00	1,250.00	.00	1,250.00	1,250.00
57300	Furniture & Equipment	.00	2,280.00	2,280.00	.00	.00	789.84	.00
Department 20 - Finance Totals		\$2,426,002.00	\$0.00	\$2,426,002.00	\$112,094.72	\$105,647.71	\$510,343.25	\$399,543.23
Department 30 - Community &								
51100	Salaries	2,325,382.00	.00	2,325,382.00	184,422.56	.00	503,140.53	446,765.68
51120	Vacation/Sick Leave Accrual Pay-Out	55,173.00	.00	55,173.00	32,125.24	.00	30,474.62	62,245.02
51200	Hourly Salaries	61,200.00	.00	61,200.00	6,868.76	.00	16,217.54	18,831.62
51300	Overtime	3,000.00	.00	3,000.00	.00	.00	.00	650.40
51500	Public Employees Retirement (PERS)	556,996.00	.00	556,996.00	27,702.95	.00	526,751.40	66,005.28
51501	PT Retirement	2,310.00	.00	2,310.00	49.50	.00	613.99	496.95
51504	Deferred Compensation	8,250.00	.00	8,250.00	.00	.00	.00	.00
51600	Workers Compensation	18,746.00	.00	18,746.00	.00	.00	26,949.62	.00
51700	Disability Insurance	22,529.00	.00	22,529.00	655.83	.00	5,096.94	3,922.07
51800	Unemployment Insurance	.00	.00	.00	7,200.00	.00	.00	7,200.00
51900	Group Health & Life Ins	352,292.00	.00	352,292.00	9,051.39	.00	67,237.19	45,426.09
51901	Cash Back Incentive Pay	105,778.00	.00	105,778.00	3,810.60	.00	26,444.64	19,053.00
51903	Auto Allowance	9,600.00	.00	9,600.00	400.00	.00	2,400.00	2,000.00
51904	Technology Stipend	3,600.00	.00	3,600.00	150.00	.00	900.00	750.00
51905	Bilingual Pay	5,700.00	.00	5,700.00	225.00	.00	1,350.00	1,150.00
51906	Post Employment Health Plan	3,206.00	.00	3,206.00	246.64	.00	863.24	863.24
51907	OPEB Cost Allocation	183,937.00	.00	183,937.00	.00	.00	.00	182,466.19
51930	Medicare/Employer Porti	33,550.00	.00	33,550.00	3,238.60	.00	8,566.80	8,601.50
52100	Postage	200.00	.00	200.00	.00	.00	.00	.00
52200	Departmental Supplies	4,500.00	.00	4,500.00	184.51	.00	558.12	483.62
52205	Office Supplies	4,600.00	.00	4,600.00	.00	.00	.00	.00
52230	SB1186 ADA - Expense	1,000.00	.00	1,000.00	84.00	.00	213.50	151.20
52250	Uniforms	11,000.00	2,205.00	13,205.00	198.39	2,006.72	(8.21)	978.06
52400	Print Duplicate & Photocopying	6,500.00	.00	6,500.00	.00	.00	99.23	2,894.06
52600	Membership & Dues	15,630.00	.00	15,630.00	490.00	.00	49.95	585.00
52800	Software	.00	20,615.00	20,615.00	.00	20,615.41	.00	20,615.41
52805	Software Licensing	2,000.00	.00	2,000.00	.00	.00	188.50	.00
52900	Commission Stipends	3,000.00	.00	3,000.00	400.00	.00	.00	700.00
53200	Mileage Reimbursement	500.00	.00	500.00	25.00	.00	.00	85.00
53500	Small Tools & Equipment	3,000.00	.00	3,000.00	.00	.00	.00	.00
54100	Special Departmental Expenses	59,000.00	.00	59,000.00	.00	.00	438.64	(5.00)
54400	Professional Services	1,237,997.00	32,004.00	1,270,001.00	5,427.50	78,189.22	.00	5,815.00
54500	Contracted Services	282,000.00	37,518.00	319,518.00	37,123.50	12,986.16	22,563.65	42,347.49
54540	Court Charges	160,000.00	.00	160,000.00	21,912.50	.00	39,664.90	42,013.50
54800	Convention & Mtg Expenses	6,000.00	.00	6,000.00	.00	.00	.00	.00
54900	Professional Development	8,500.00	.00	8,500.00	.00	.00	.00	145.00
54940	Organizational Learning	98,000.00	.00	98,000.00	.00	.00	.00	.00
56910	Legal Service	76,010.00	.00	76,010.00	.00	.00	.00	.00
56992	Bank Service Charges	4,000.00	.00	4,000.00	740.87	.00	1,028.54	1,210.85
57300	Furniture & Equipment	3,000.00	6,851.00	9,851.00	6,860.61	.00	.00	6,860.61
Department 30 - Community &		\$5,737,686.00	\$99,193.00	\$5,836,879.00	\$349,593.95	\$113,797.51	\$1,281,803.33	\$991,306.84
Department 40 - Public Works								
51100	Salaries	2,537,671.00	.00	2,537,671.00	179,230.14	.00	670,907.96	600,334.13
51120	Vacation/Sick Leave Accrual Pay-Out	103,178.00	.00	103,178.00	.00	.00	49,874.84	60,453.47
51200	Hourly Salaries	338,900.00	.00	338,900.00	13,347.97	.00	24,329.33	28,599.60
51300	Overtime	41,000.00	.00	41,000.00	1,408.72	.00	6,375.16	11,443.48
51500	Public Employees Retirement (PERS)	600,905.00	.00	600,905.00	42,168.41	.00	750,539.56	98,472.40
51501	PT Retirement	12,720.00	.00	12,720.00	296.19	.00	869.24	850.39
51504	Deferred Compensation	14,400.00	.00	14,400.00	142.50	.00	725.63	770.38
51600	Workers Compensation	20,747.00	.00	20,747.00	.00	.00	38,790.28	.00
51700	Disability Insurance	24,093.00	.00	24,093.00	948.60	.00	7,544.95	5,764.04
51900	Group Health & Life Ins	515,142.00	.00	515,142.00	22,301.85	.00	150,260.83	120,060.66
51901	Cash Back Incentive Pay	70,906.00	.00	70,906.00	3,163.26	.00	17,666.40	15,398.50



Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	FY 2020-21	FY 2021-22
		Budget	Amendments	Budget	Transactions	Encumbrances	Prior Year YTD	Transactions
51903	Auto Allowance	2,880.00	.00	2,880.00	.00	.00	700.00	360.00
51904	Technology Stipend	1,080.00	.00	1,080.00	.00	.00	262.50	135.00
51905	Bilingual Pay	4,260.00	.00	4,260.00	177.50	.00	1,203.76	887.50
51906	Post Employment Health Plan	940.00	.00	940.00	.00	.00	180.04	141.84
51907	OPEB Cost Allocation	200,730.00	.00	200,730.00	.00	.00	.00	199,124.92
51930	Medicare/Employer Porti	37,015.00	.00	37,015.00	2,861.32	.00	12,418.01	11,593.37
52100	Postage	1,100.00	.00	1,100.00	6.77	.00	35.46	6.77
52200	Departmental Supplies	23,500.00	.00	23,500.00	.00	15,000.00	432.87	.00
52205	Office Supplies	2,800.00	.00	2,800.00	.00	.00	284.13	.00
52230	SB1186 ADA - Expense	.00	.00	.00	.00	.00	(70.40)	.00
52250	Uniforms	26,500.00	3,913.00	30,413.00	2,723.86	22,412.46	2,578.27	2,723.86
52400	Print Duplicate & Photocopying	1,500.00	.00	1,500.00	49.61	.00	99.23	49.61
52600	Membership & Dues	4,450.00	.00	4,450.00	.00	.00	7,500.00	.00
52700	Books & Periodicals	1,000.00	.00	1,000.00	.00	.00	.00	.00
52800	Software	.00	.00	.00	.00	.00	711.00	.00
52805	Software Licensing	.00	.00	.00	.00	.00	600.00	.00
53100	Automobile Supplies	25,000.00	3,000.00	28,000.00	10,261.53	12,203.98	2,153.10	10,469.79
53150	Fuel	123,600.00	.00	123,600.00	12,647.37	.00	13,988.73	15,770.57
53200	Mileage Reimbursement	800.00	.00	800.00	.00	.00	.00	.00
53300	Equipment Maintenance & Repairs	19,500.00	.00	19,500.00	582.94	9,157.57	1,177.80	582.94
53301	Equipment Rental	7,500.00	.00	7,500.00	.00	.00	.00	.00
53400	Building & Grounds Maintenance	175,250.00	.00	175,250.00	2,323.82	69,000.00	2,143.06	3,110.15
53410	Electrical Maintenance	31,500.00	.00	31,500.00	1,318.97	13,681.03	.00	1,432.44
53430	Paint Supplies	5,000.00	.00	5,000.00	.00	.00	293.42	.00
53440	Plumbing Supplies	30,000.00	.00	30,000.00	.00	16,000.00	.00	.00
53450	Swimming Pool Maintenance	1,000.00	.00	1,000.00	.00	.00	.00	.00
53500	Small Tools & Equipment	53,000.00	.00	53,000.00	940.68	12,000.00	.00	1,234.07
54100	Special Departmental Expenses	1,500.00	600.00	2,100.00	261.93	600.00	11,986.21	381.93
54200	Utilities	922,000.00	.00	922,000.00	31,101.63	.00	121,825.16	96,452.36
54400	Professional Services	78,200.00	65,594.00	143,794.00	.00	65,594.01	.00	1,862.08
54500	Contracted Services	2,003,180.00	102,117.00	2,105,297.00	43,935.58	324,004.94	196,092.30	42,379.53
54605	Asphalt Maintenance	26,000.00	.00	26,000.00	1,301.02	18,782.79	5,195.28	1,301.02
54635	General Construction	5,250.00	.00	5,250.00	.00	1,000.00	16.54	.00
54640	Graffiti Abatement	176,800.00	2,777.00	179,577.00	.00	6,776.56	770.89	.00
54645	Median Island Maintenance	5,750.00	.00	5,750.00	.00	.00	384.69	.00
54650	Signage	15,000.00	.00	15,000.00	.00	.00	.00	35.03
54655	Street Lights/Signals	100,000.00	10,867.00	110,867.00	.00	10,867.40	.00	.00
54660	Street Paintings/Markings	15,000.00	.00	15,000.00	.00	.00	2,447.43	.00
54670	Tree Care	5,000.00	.00	5,000.00	.00	.00	578.14	130.71
54675	Weed Abatement	15,000.00	.00	15,000.00	.00	.00	992.25	.00
54800	Convention & Mtg Expenses	2,500.00	.00	2,500.00	.00	.00	.00	.00
54900	Professional Development	1,000.00	.00	1,000.00	.00	.00	.00	.00
54930	Safety Programs & Materials	26,700.00	.00	26,700.00	1,506.81	15,002.30	.00	1,506.81
56205	Permits - Fees - Licenses	74,050.00	.00	74,050.00	1,243.00	.00	5,583.28	1,243.00
56910	Legal Service	106,960.00	.00	106,960.00	.00	.00	.00	.00
57300	Furniture & Equipment	.00	3,081.00	3,081.00	.00	3,081.38	.00	.00
Department 40 - Public Works Totals		\$8,639,457.00	\$191,949.00	\$8,831,406.00	\$376,251.98	\$615,164.42	\$2,110,447.33	\$1,335,062.35
Department 60 - Human Resources								
51100	Salaries	415,178.00	.00	415,178.00	31,128.16	.00	119,265.33	98,952.56
51120	Vacation/Sick Leave Accrual Pay-Out	6,000.00	.00	6,000.00	.00	.00	6,667.62	.00
51200	Hourly Salaries	21,840.00	.00	21,840.00	1,764.00	.00	13,152.00	5,355.00
51300	Overtime	.00	.00	.00	.00	.00	.00	1,097.21
51500	Public Employees Retirement (PERS)	98,437.00	.00	98,437.00	7,371.14	.00	115,237.82	17,421.06
51501	PT Retirement	819.00	.00	819.00	66.16	.00	583.97	233.90
51504	Deferred Compensation	1,500.00	.00	1,500.00	.00	.00	.00	.00
51600	Workers Compensation	3,394.00	.00	3,394.00	.00	.00	5,857.72	.00
51700	Disability Insurance	3,847.00	.00	3,847.00	162.91	.00	1,089.99	1,017.90
51800	Unemployment Insurance	.00	.00	.00	297.00	.00	.00	297.00
51900	Group Health & Life Ins	58,980.00	.00	58,980.00	1,621.74	.00	18,947.79	8,874.90
51901	Cash Back Incentive Pay	.00	.00	.00	596.84	.00	.00	2,984.20
51903	Auto Allowance	.00	.00	.00	200.00	.00	1,200.00	1,000.00
51904	Technology Stipend	.00	.00	.00	75.00	.00	450.00	375.00
51905	Bilingual Pay	600.00	.00	600.00	25.00	.00	150.00	125.00
51907	OPEB Cost Allocation	32,841.00	.00	32,841.00	.00	.00	.00	32,578.39
51930	Medicare/Employer Porti	6,000.00	.00	6,000.00	489.97	.00	2,272.61	1,867.60



Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	FY 2020-21	FY 2021-22
		Budget	Amendments	Budget	Transactions	Encumbrances	Prior Year YTD	Transactions
52100	Postage	300.00	.00	300.00	5.60	.00	.00	5.60
52200	Departmental Supplies	2,500.00	.00	2,500.00	228.76	.00	705.25	368.76
52205	Office Supplies	600.00	.00	600.00	71.61	.00	.00	71.61
52300	Advertising & Publications	.00	.00	.00	.00	.00	1,000.00	.00
52600	Membership & Dues	6,000.00	.00	6,000.00	.00	.00	4,604.99	.00
52700	Books & Periodicals	2,100.00	.00	2,100.00	.00	.00	.00	.00
52805	Software Licensing	.00	200,800.00	200,800.00	.00	200,799.50	7,806.89	.00
53200	Mileage Reimbursement	200.00	.00	200.00	.00	.00	.00	.00
53500	Small Tools & Equipment	.00	.00	.00	.00	.00	756.44	.00
54400	Professional Services	43,300.00	7,000.00	50,300.00	3,724.00	9,683.00	1,524.95	3,776.95
54500	Contracted Services	232,500.00	30,843.00	263,343.00	30,092.46	151,200.49	73,162.10	110,480.77
54800	Convention & Mtg Expenses	10,000.00	.00	10,000.00	.00	.00	.00	.00
54810	Employee Appreciation	15,500.00	.00	15,500.00	.00	.00	.00	.00
54900	Professional Development	4,500.00	.00	4,500.00	.00	.00	.00	.00
54910	Tuition Reimbursement	.00	.00	.00	.00	.00	945.24	.00
54911	Tuition Advancement	.00	.00	.00	.00	.00	4,375.00	.00
54935	First Aid Treatment	6,000.00	.00	6,000.00	.00	2,500.00	204.58	.00
54940	Organizational Learning	1,150.00	.00	1,150.00	.00	.00	4,500.00	.00
56910	Legal Service	112,000.00	.00	112,000.00	15,291.46	59,708.54	362.25	15,291.46
Department 60 - Human Resources		\$1,086,086.00	\$238,643.00	\$1,324,729.00	\$93,211.81	\$423,891.53	\$384,822.54	\$302,174.87
Department 80 - Parks And Recreation								
51100	Salaries	1,976,174.00	.00	1,976,174.00	139,222.02	.00	466,182.62	438,635.97
51120	Vacation/Sick Leave Accrual Pay-Out	51,204.00	.00	51,204.00	.00	.00	24,585.93	23,542.64
51200	Hourly Salaries	1,447,668.00	.00	1,447,668.00	65,317.72	.00	51,989.04	288,616.79
51300	Overtime	18,000.00	.00	18,000.00	971.59	.00	757.32	2,655.66
51500	Public Employees Retirement (PERS)	469,113.00	.00	469,113.00	33,414.19	.00	494,585.63	78,263.76
51501	PT Retirement	54,356.00	.00	54,356.00	2,216.70	.00	1,748.28	11,492.74
51504	Deferred Compensation	7,300.00	.00	7,300.00	.00	.00	99.20	99.11
51600	Workers Compensation	15,301.00	.00	15,301.00	.00	.00	25,328.54	.00
51700	Disability Insurance	18,866.00	.00	18,866.00	653.17	.00	5,229.79	3,957.86
51800	Unemployment Insurance	.00	.00	.00	8,210.20	.00	.00	8,210.20
51900	Group Health & Life Ins	326,702.00	.00	326,702.00	11,652.78	.00	73,606.58	64,449.97
51901	Cash Back Incentive Pay	14,323.00	.00	14,323.00	596.84	.00	4,774.72	2,984.20
51903	Auto Allowance	4,800.00	.00	4,800.00	200.00	.00	1,200.00	1,000.00
51904	Technology Stipend	1,800.00	.00	1,800.00	75.00	.00	.00	375.00
51905	Bilingual Pay	2,055.00	.00	2,055.00	93.13	.00	600.00	465.65
51907	OPEB Cost Allocation	156,314.00	.00	156,314.00	.00	.00	.00	155,064.04
51930	Medicare/Employer Porti	28,990.00	.00	28,990.00	2,959.71	.00	8,661.44	12,370.57
52100	Postage	18,300.00	.00	18,300.00	6,400.00	.00	9,600.00	9,600.00
52200	Departmental Supplies	146,614.00	.00	146,614.00	6,743.54	2,000.00	2,529.34	9,928.26
52205	Office Supplies	17,401.00	.00	17,401.00	297.84	.00	824.07	931.00
52210	Supplies/Chemicals	13,448.00	.00	13,448.00	.00	4,000.00	1,466.74	.00
52250	Uniforms	10,900.00	.00	10,900.00	.00	.00	104.00	.00
52255	Participant Uniforms	21,375.00	.00	21,375.00	.00	.00	.00	.00
52300	Advertising & Publications	19,350.00	.00	19,350.00	(500.00)	.00	158.71	67.90
52400	Print Duplicate & Photocopying	133,236.00	.00	133,236.00	2,955.19	73,114.60	6,144.49	8,268.07
52600	Membership & Dues	10,665.00	.00	10,665.00	275.00	.00	2,655.00	300.00
52800	Software	2,680.00	.00	2,680.00	.00	.00	230.40	10,558.68
52900	Commission Stipends	4,500.00	.00	4,500.00	.00	.00	375.00	600.00
53200	Mileage Reimbursement	500.00	.00	500.00	.00	.00	.00	.00
53300	Equipment Maintenance & Repairs	14,170.00	.00	14,170.00	.00	.00	41.78	211.72
53301	Equipment Rental	93,100.00	.00	93,100.00	2,388.77	29,000.00	.00	3,288.77
53450	Swimming Pool Maintenance	1,600.00	.00	1,600.00	.00	.00	.00	.00
53500	Small Tools & Equipment	53,262.00	.00	53,262.00	3,333.78	.00	.00	3,534.09
54500	Contracted Services	216,722.00	100,000.00	316,722.00	4,457.78	127,387.50	134,684.22	16,346.89
54510	Contract Instructors	101,698.00	.00	101,698.00	1,575.40	9,500.00	490.80	2,431.40
54530	Credit Card Service Charges	1,200.00	.00	1,200.00	.00	.00	702.09	.00
54700	Insurance & Surety Bond	4,738.00	.00	4,738.00	.00	.00	.00	.00
54800	Convention & Mtg Expenses	12,795.00	.00	12,795.00	20.00	.00	.00	20.00
54900	Professional Development	7,250.00	.00	7,250.00	.00	1,000.00	.00	624.22
55280	Senior Citizen Committee	55,017.00	1,789.00	56,806.00	4,980.72	2,134.04	75.00	7,654.68
55285	Event Tickets	18,920.00	.00	18,920.00	.00	.00	1,910.00	(400.00)
56205	Permits - Fees - Licenses	1,400.00	.00	1,400.00	.00	.00	.00	559.00
56910	Legal Service	16,100.00	.00	16,100.00	.00	.00	.00	.00
57300	Furniture & Equipment	.00	.00	.00	.00	.00	896.69	.00



Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	FY 2020-21	FY 2021-22
		Budget	Amendments	Budget	Transactions	Encumbrances	Prior Year YTD	Transactions
58500	Bad Debt	3,577.00	.00	3,577.00	.00	.00	.00	.00
Department 80 - Parks And Recreation		\$5,593,484.00	\$101,789.00	\$5,695,273.00	\$298,511.07	\$248,136.14	\$1,322,237.42	\$1,166,708.84
Department 90 - Non-Departmental								
51500	Public Employees Retirement (PERS)	971,868.00	.00	971,868.00	.00	.00	8,491.20	1,304,465.37
51700	Disability Insurance	.00	.00	.00	(.06)	.00	(2.65)	(.14)
51800	Unemployment Insurance	.00	.00	.00	(90.00)	.00	.00	(90.00)
51900	Group Health & Life Ins	1,344,000.00	.00	1,344,000.00	91,463.98	.00	228,555.37	351,677.00
51960	Vacancy Savings	(279,000.00)	.00	(279,000.00)	.00	.00	.00	.00
52100	Postage	33,000.00	.00	33,000.00	1,255.24	1,015.76	629.59	1,255.24
52400	Print Duplicate & Photocopying	80,500.00	.00	80,500.00	16,682.22	23,317.78	3,372.80	16,682.22
52600	Membership & Dues	55,193.00	.00	55,193.00	.00	.00	2,446.73	8,126.00
54100	Special Departmental Expenses	424,813.00	.00	424,813.00	.00	.00	.00	.00
54300	Telephone	190,000.00	.00	190,000.00	13,503.30	.00	31,322.37	29,311.68
54400	Professional Services	6,600.00	.00	6,600.00	300.00	3,300.00	6,000.00	300.00
54500	Contracted Services	370,000.00	.00	370,000.00	.00	.00	.00	.00
54700	Insurance & Surety Bond	833,657.00	.00	833,657.00	.00	.00	606,165.00	680,584.75
54910	Tuition Reimbursement	25,000.00	.00	25,000.00	.00	.00	.00	.00
54911	Tuition Advancement	20,000.00	.00	20,000.00	.00	.00	.00	.00
56850	Inter Departmental Charges	236,861.00	.00	236,861.00	.00	.00	.00	.00
56978	Principal Payment- 2016 Refunding	955,000.00	.00	955,000.00	.00	.00	.00	.00
56979	Interest Payment- 2016 Refunding	965,250.00	.00	965,250.00	.00	.00	.00	.00
57300	Furniture & Equipment	.00	.00	.00	.00	.00	13,860.42	.00
Department 90 - Non-Departmental		\$6,232,742.00	\$0.00	\$6,232,742.00	\$123,114.68	\$27,633.54	\$900,840.83	\$2,392,312.12
Department 98 - Transfer Out Control								
56900	Transfer Out	1,065,000.00	.00	1,065,000.00	.00	.00	.00	.00
Department 98 - Transfer Out Control		\$1,065,000.00	\$0.00	\$1,065,000.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSE TOTALS		\$45,433,639.00	\$1,109,555.00	\$46,543,194.00	\$1,491,042.70	\$2,129,637.57	\$10,112,515.91	\$10,066,549.49
Fund 100 - General Fund Totals								
REVENUE TOTALS		45,433,639.00	.00	45,433,639.00	2,371,834.30	.00	5,068,623.67	4,732,991.14
EXPENSE TOTALS		45,433,639.00	1,109,555.00	46,543,194.00	1,491,042.70	2,129,637.57	10,112,515.91	10,066,549.49
Fund 100 - General Fund Totals		\$0.00	(\$1,109,555)	(\$1,109,555.00)	\$880,791.60	(\$2,129,637.57)	(\$5,043,892.24)	(\$5,333,558.35)
Grand Totals								
REVENUE TOTALS		45,433,639.00	.00	45,433,639.00	2,371,834.30	.00	5,068,623.67	4,732,991.14
EXPENSE TOTALS		45,433,639.00	1,109,555.00	46,543,194.00	1,491,042.70	2,129,637.57	10,112,515.91	10,066,549.49
Grand Totals		\$0.00	(\$1,109,555)	(\$1,109,555.00)	\$880,791.60	(\$2,129,637.57)	(\$5,043,892.24)	(\$5,333,558.35)