

Introduced by: Councilmember Kostiuk

First Reading: May 13, 2020

Second Reading: May 20, 2020

Effective Date: July 1, 2020

**CITY OF TAKOMA PARK, MARYLAND  
ORDINANCE NO. 2020-11**

**AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR  
2021, BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021**

WHEREAS, in accordance with Article VIII of the Charter of the City of Takoma Park, the City Manager submitted a recommended budget for Fiscal Year 2021 to the City Council for its review and consideration; and

WHEREAS, the Charter of the City of Takoma Park requires the conduct of at least one public hearing prior to adoption of the budget; and

WHEREAS, the City Council held said hearing and received public comment on the City Manager's recommended budget on April 15, 2020; and

WHEREAS, in the interest of obtaining additional public comment following its deliberations on the City Manager's recommended budget, the City Council held a second public hearing on April 29, 2020; and

WHEREAS, the City Manager's recommended budget was largely prepared before the COVID-19 pandemic led to the Maryland Governor's Emergency Declaration on March 12, 2020; and

WHEREAS, the City and all levels of government are facing unprecedented challenges; significant changes were required to adapt the recommended budget to reflect changes in City services due to the pandemic and the changed and uncertain economic conditions; and

WHEREAS, after considering the recommended budget submitted by the City Manager and the comments made at the aforementioned public hearings, the City Council has determined its priorities relative to the delivery of municipal services for Fiscal Year 2021; and

WHEREAS, given the unprecedented budgeting challenges being faced due to the pandemic, the Council and City Manager will need to work closely throughout the coming year to monitor revenues and expenditures to ensure the short and long-term fiscal health of the City; and

WHEREAS, the City government is the first line of defense for those most impacted and vulnerable during this crisis; and

WHEREAS, a top priority for the City Council is to have a budget that allows the City to respond to the unknowns ahead and to provide for the wellbeing of its residents,

businesses and staff; and for this reason, the City Council established a COVID-19 Fund of \$440,000 with broad flexibility to provide assistance as needed; and

WHEREAS, a hold has been put on certain expenditures for at least the first quarter of the fiscal year that can be reevaluated during the course of the year; and

WHEREAS, it is the policy of the City Council to set the level of the General Fund Unassigned Fund reserve at 17% of the General Fund revenue, which would be equivalent to \$4.4 million; and

WHEREAS, in the FY 2021 budget, the General Fund unassigned reserve is projected to be \$3.1 million; however, that level is determined to be acceptable due to the inclusion in the budget of restricted and other reserves totaling \$8.7 million; and

WHEREAS, the City Council maintains its commitment to a General Fund Unassigned Fund Balance of 17% of the General Fund revenue. As identified in Resolution 2018-24, the Council recognizes that this may require a “phase-in” period to help mitigate impacts on the local property tax rate and/or City programs and initiatives; and

WHEREAS, the Council will continue to work toward reaching a level of 17% in future budgets, with a goal of doing so within a three-year period from the point at which the balance falls below the minimum, but understanding that the impacts of the pandemic may mean this phase-in period may take a longer period of time; and

WHEREAS, the City Council is committed to ensuring budget information and formats which are easily understandable for FY22.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TAKOMA PARK, MARYLAND:

SECTION 1. The budget adopted hereto and by reference made a part hereof is hereby adopted for the year commencing on July 1, 2020 and ending June 30, 2021.

SECTION 2. The following amounts are hereby appropriated by fund:

<b>Fund</b>	<b>Fiscal Year 2021 Appropriation</b>
General Fund	\$ 31,256,716
Special Revenue Fund	1,460,246
Speed Camera Fund	815,328
<b>GRAND TOTAL</b>	<b>\$ 33,532,290</b>

SECTION 3. Use of the following fund balance amount is hereby authorized to supplement other fund revenues and financing sources:

<b>Fund</b>	<b>Fiscal Year 2021 Appropriation</b>
General Fund	\$5,262,511

SECTION 4. In accordance with Section 803 of the Charter of the City of Takoma Park, a general contingency account in the amount of \$129,971 has been included in the Non-Departmental budget unit of the General Fund.

SECTION 5. A five-year Capital Improvement Program for Fiscal Year 2021 through Fiscal Year 2025 has been developed as part of the budget and is attached hereto and incorporated herein by reference.

SECTION 6. The City Council hereby authorizes the transfer of \$600,000 from the General Fund unreserved fund balance to the Equipment Replacement Reserve.

SECTION 7. The City Council hereby authorizes the transfer of \$10,000 from the General Fund unreserved fund balance to the Housing Reserve.

SECTION 8. It is hereby acknowledged that the City Council, in its capacity as the Stormwater Management Board, approved a Stormwater Management Fund budget for Fiscal Year 2021 by Ordinance No. 2020-10.

SECTION 9. A series of personnel and project expenditures are placed on a hold list, with funds that could be spent on these items included in the Unassigned Reserve Fund. Items on the hold list may be considered by Council after the First Quarter of Fiscal Year 2021. The items include: filling of certain vacant positions (\$320,000), ADA sidewalks (\$500,000), road maintenance (\$450,000), and tree canopy plan (\$30,000) for a total \$1.3 million that can be marshaled to address needs associated with Covid-19.

SECTION 10. City Council will, at a minimum quarterly throughout the fiscal year, review budget, revenues, expenditures and economic projections.

SECTION 11. Should any section of this Ordinance be determined to be invalid, such invalidity shall not affect any other sections.

SECTION 12. This Ordinance shall be effective July 1, 2020.

Adopted this 20th day of May, 2020 by roll-call vote as follows:

AYES: Stewart, Kovar, Dyballa, Kostiuk, Seamens, Searcy

NAYS: Smith

ABSTAIN: None

ABSENT: None

## FY21 RECONCILIATION ITEMS

<b>General Fund Revenues</b>	\$	<b>26,974,294</b>
<b>Real Property Tax Rate 0.5397</b>	\$	(384,089)
Recreation Department revenue Loss (July-Dec)	\$	(306,500)
\$69,000 in Admission and Amusement revenue (half)	\$	(69,000)
\$59,000 in Hotel/Motel tax revenue (half)	\$	(59,000)
\$61,500 in parking revenue (half)	\$	(61,500)
\$50,000 in Highway User Revenue (10%)	\$	(50,000)
\$50,000 in other misc revenue (half)	\$	(50,000)
<b>Revised Revenues</b>	\$	<b>25,994,205</b>
<b>Change in revenue</b>	\$	<b>(980,089)</b>

<b>General Fund Expenditures</b>	\$	<b>33,440,607</b>
Recreation Department expenses/personnel savings (July-Dec)	\$	(206,850)
Personnel savings, cuts to permanent vacancies	\$	(270,000)
Personnel savings, cuts to interns	\$	(130,000)
Additional reduction in personnel	\$	(50,000)
Reduction in police overtime due to COVID-19 (including festivals)	\$	(60,000)
Reduction in Recreation & Public Works overtime due to festival cancellations	\$	(4,080)
Reduction in staff conference/training due to COVID-19	\$	(51,000)
Cut to Council Compensation wages	\$	(75,995)
Cut to Council Compensation fringe	\$	(38,585)
Council conferences	\$	(11,000)
Cut to Police Retirement amount	\$	(47,481)
Residents' Survey	\$	(80,000)
Independence Day Celebration cancellation	\$	(30,000)
Folk Festival	\$	(28,000)
Council partnerships - Play Days	\$	(10,000)
Commemorative signs	\$	(4,000)
Performance Software	\$	(27,000)
Stormwater offset	\$	(50,000)
Sustainability Outreach/Events	\$	(30,000)
Public Art	\$	(25,000)
Street maintenance	\$	(50,000)
Cut to land management	\$	(15,000)
<b>COVID-19 Fund: Support to Residents</b>	\$	<b>440,000</b>
Reduce Neighborhood Commercial Development	\$	(25,000)
Reduce Contingency Account	\$	(4,900)
<b>Total Expenditures Reduction</b>	\$	<b>(883,891)</b>
Hold on Vacant Permanent Positions	\$	(270,000)
Hold on Interns	\$	(50,000)
Hold ADA Sidewalk funds	\$	(500,000)
Hold road resurfacing	\$	(450,000)
Hold Tree Canopy Implementation Plan	\$	(30,000)
<b>Total Expenditures on Hold</b>	\$	<b>(1,300,000)</b>
<b>Revised Expenditures</b>	\$	<b>31,256,716</b>

<b>Proposed General Fund Unassigned Fund Balance</b>	\$	<b>1,848,058</b>
Reduce Reserve Savings ( Diff between Rev & Exp Above)	\$	(96,198)
No Contribution to Housing Reserve	\$	100,000
ADA Sidewalk funds	\$	500,000
Road resurfacing	\$	450,000
Tree Canopy Implementation Plan	\$	30,000
Holds on Vacant Permanent Positions	\$	270,000
Holds on Interns	\$	50,000
<b>Revised General Fund Unassigned Fund Balance</b>	<b>\$</b>	<b>3,151,860</b>

<b>Stormwater Management Fund Revenues</b>	\$	709,300
Revenue reduction due to Non-Residential fee restructuring	\$	(111,000)
<b>Revised Revenues</b>	<b>\$</b>	<b>598,300</b>

<b>Stormwater Management Fund Expenditures</b>	\$	713,696
<b>Revised Expenditures</b>	<b>\$</b>	<b>713,696</b>

<b>Special Revenue Funds Revenues</b>	\$	1,541,146
<b>Revised Revenues</b>	<b>\$</b>	<b>1,541,146</b>

<b>Special Revenue Funds Expenditures</b>	\$	1,460,246
<b>Revised Expenditures</b>	<b>\$</b>	<b>1,460,246</b>

<b>Speed Camera Fund Revenues</b>	\$	1,040,000
<b>Revised Revenues</b>	<b>\$</b>	<b>1,040,000</b>

<b>Speed Camera Fund Expenditures</b>	\$	817,847
Reduction of Police Pension Contributions Over Actuarial Amounts	\$	(2,519)
<b>Revised Expenditures</b>	<b>\$</b>	<b>815,328</b>

	<b>FY20 Adopted</b>	<b>FY20 Esimated</b>	<b>FY21 Savings</b>
Revenue Original	25,573,609	25,839,113	26,974,294
Savings	(177,620)	(177,620)	(980,089)
Revenue after savings	<b>25,395,989</b>	<b>25,661,493</b>	<b>25,994,205</b>
Expenditure Original	30,776,440	29,658,180	33,440,607
3rd budget amend	(412,265)	-	-
Savings	(177,620)	(177,620)	(883,891)
Holds	-	-	(1,300,000)
Expenditure after savings	<b>30,186,555</b>	<b>29,480,560</b>	<b>31,256,716</b>
<b>Deficiency of Revenue</b>	<b>(4,790,566)</b>	<b>(3,819,067)</b>	<b>(5,262,511)</b>

**Items to Hold Until Decision to Spend in Fiscal 2021**

<b><i>Item and Sponsor</i></b>	<b><i>Amount</i></b>
ADA Sidewalk funds	\$500,000
Road resurfacing	\$450,000
Tree Canopy Implementation Plan (TS)	\$30,000
Holds on Vacant Permanent Positions (SL)	\$270,000
Holds on Interns (SL)	\$50,000
<b>Total</b>	<b>\$1,300,000</b>

**Combined Statement of Revenues, Expenditures, and  
Changes in Fund Balance - All Governmental Funds For the  
Fiscal Year Beginning July 1, 2020**

	<b>General Fund</b>	<b>Stormwater Management Fund</b>	<b>Special Revenue Funds</b>	<b>Speed Camera Fund</b>	<b>Total</b>
FY 2021 Revenues	25,994,205	598,300	1,541,146	1,040,000	29,173,651
FY 2021 Expenditures	31,256,716	713,696	1,460,246	815,328	34,245,986
Excess (deficiency) of revenues over expenditures	(5,262,511)	(115,396)	80,900	224,672	(5,072,335)
Other Financing Sources (Uses)					
Bond proceeds	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(5,262,511)	(115,396)	80,900	224,672	(5,072,335)
Fund Balance					
Beginning of year	16,923,191	166,067	3,400,962	559,290	21,049,510
End of year	11,660,680	50,671	3,481,862	783,962	15,977,175



# General Fund

## Fund Balance Projection Detail

	<u>As Of</u> <u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2021</u>
Emergency Reserve	509,536			509,536			509,536
Equipment Replacement Reserve	3,927,428	650,000	790,716	3,786,712	600,000	624,001	3,762,711
WSSC Contribution for Future Street Work	97,497			97,497			97,497
Facility Maintenance Reserve	611,910		97,014	514,896		11,000	503,896
NonSpendable-Prepaid, Deposits, Inventory	3,137	12,308	11,616	3,829	12,000	11,000	4,829
Housing Reserve	878,294	210,000	30,000	1,058,294	10,000	210,000	858,294
Bond Reserve (Restricted)	7,776,707		1,404,650	6,372,057		3,600,000	2,772,057
Total Reserved/NonSpendable Fund Balance	<b>13,804,509</b>	<b>872,308</b>	<b>2,333,996</b>	<b>12,342,821</b>	<b>622,000</b>	<b>4,456,001</b>	<b>8,508,820</b>
Total Unassigned Fund Balance	6,937,749		2,357,379	4,580,370		1,428,510	3,151,860
<b>Total Fund Balance</b>	<b>20,742,258</b>			<b>16,923,191</b>			<b>11,660,680</b>

# General Fund Summary

	<u>Audited</u> <u>FY17</u>	<u>Audited</u> <u>FY18</u>	<u>Audited</u> <u>FY19</u>	<u>Adopted</u> <u>FY20</u>	<u>Estimated</u> <u>FY20</u>	<u>Adopted</u> <u>FY21</u>
<b><u>REVENUES</u></b>						
Taxes and utility fees	16,357,517	16,511,119	17,485,510	17,431,616	17,716,602	18,225,744
Licenses and permits	69,718	107,513	84,908	68,804	79,604	83,604
Fines and forfeitures	372,451	253,980	195,802	220,000	220,000	210,000
Use of money and property	24,935	126,545	330,940	242,400	342,400	283,900
Charges for service	1,197,123	1,188,260	1,228,834	1,177,733	1,120,126	873,410
Intergovernmental	6,084,854	6,071,029	6,213,141	6,177,386	6,090,134	6,237,872
Miscellaneous	106,844	111,121	194,199	78,050	92,627	79,675
<b>Total Revenues</b>	<b>24,213,442</b>	<b>24,369,567</b>	<b>25,733,334</b>	<b>25,395,989</b>	<b>25,661,493</b>	<b>25,994,205</b>
<b><u>EXPENDITURES</u></b>						
General Government	2,873,202	2,905,388	3,056,001	3,204,472	3,159,784	3,505,816
Police	7,552,140	7,685,288	7,917,412	8,501,188	8,723,710	8,865,809
Public Works	4,580,093	4,738,309	5,073,497	5,071,739	5,104,939	5,396,347
Recreation	1,723,755	1,748,827	1,907,344	1,932,702	1,922,634	1,799,192
Housing and Community Development	1,257,609	1,329,781	1,454,808	1,847,428	1,884,112	1,831,844
Communications	489,911	512,517	507,869	537,537	534,676	637,308
Library	1,217,410	1,270,738	1,319,114	1,329,145	1,341,085	1,432,374
Non-Departmental	1,168,117	1,220,628	1,400,240	1,894,877	1,538,095	2,222,971
Capital Outlay	2,065,455	2,070,491	3,463,316	4,949,738	4,355,096	4,647,001
Debt Service	359,898	982,447	919,868	917,728	916,428	918,054
<b>Total Expenditures</b>	<b>23,287,590</b>	<b>24,464,414</b>	<b>27,019,468</b>	<b>30,186,555</b>	<b>29,480,560</b>	<b>31,256,716</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>925,852</b>	<b>(94,847)</b>	<b>(1,286,134)</b>	<b>(4,790,566)</b>	<b>(3,819,067)</b>	<b>(5,262,511)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Bond proceeds	-	9,125,459	-	-	-	-
Capital lease	-	-	-	-	-	-
Sale of property	-	-	-	-	-	-
Operating transfers in (out)	(80,035)	(58,180)	(41,718)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(80,035)</b>	<b>9,067,279</b>	<b>(41,718)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<b>845,817</b>	<b>8,972,432</b>	<b>(1,327,852)</b>	<b>(4,790,566)</b>	<b>(3,819,067)</b>	<b>(5,262,511)</b>
<b><u>FUND BALANCE</u></b>						
Beginning of year	12,251,861	13,097,678	22,070,110	20,742,258	20,742,258	16,923,191
<b>End of year</b>	<b>13,097,678</b>	<b>22,070,110</b>	<b>20,742,258</b>	<b>15,951,692</b>	<b>16,923,191</b>	<b>11,660,680</b>

# General Fund Revenues

<b><u>REVENUES BY SOURCE</u></b>	<b><u>Audited FY17</u></b>	<b><u>Audited FY18</u></b>	<b><u>Audited FY19</u></b>	<b><u>Adopted FY20</u></b>	<b><u>Estimated FY20</u></b>	<b><u>Adopted FY21</u></b>
<b>Taxes and Utility Fees</b>						
Real Property	11,998,604	12,094,212	12,621,745	13,128,511	13,150,000	13,548,565
Personal Property	410,678	404,640	445,678	100,000	300,000	300,000
RR and Public Utilities	221,706	230,185	242,116	242,134	242,000	242,000
Penalties and Interest	122,844	37,561	46,162	30,000	46,000	46,000
Admission and Amusement	136,238	127,029	138,280	95,500	103,500	69,300
Additions and Abatements	(49,620)	(46,782)	(15,833)	(48,000)	(18,500)	(18,500)
Highway	345,873	360,336	395,435	495,471	493,602	453,379
Income Tax	3,171,194	3,303,938	3,611,927	3,388,000	3,400,000	3,585,000
<b>Total--Taxes and Utility Fees</b>	<b>16,357,517</b>	<b>16,511,119</b>	<b>17,485,510</b>	<b>17,431,616</b>	<b>17,716,602</b>	<b>18,225,744</b>
<b>Licenses and Permits</b>	<b>69,718</b>	<b>107,513</b>	<b>84,908</b>	<b>68,804</b>	<b>79,604</b>	<b>83,604</b>
<b>Fines and Forfeitures</b>	<b>372,451</b>	<b>253,980</b>	<b>195,802</b>	<b>220,000</b>	<b>220,000</b>	<b>210,000</b>
<b>Use of Money and Property</b>	<b>24,935</b>	<b>126,545</b>	<b>330,940</b>	<b>242,400</b>	<b>342,400</b>	<b>283,900</b>
<b>Charges for Services</b>						
Inspection Fees	325,162	325,942	314,765	306,674	321,000	321,000
Public Parking Facilities	101,616	107,907	103,160	169,750	90,750	61,500
Waste Collection & Disposal Charges	61,827	64,592	62,643	65,000	47,000	48,000
Recreation Programs and Services	558,363	565,872	615,539	521,165	540,573	333,610
Library Fines and Fees	23,869	16,457	15,781	17,000	11,000	15,000
Passport Services	80,670	59,860	64,855	46,000	60,000	50,000
EV Charger	-	4,797	9,505	10,000	9,000	4,000
Telephone Commissions	26	18	7	20	-	-
Special Trash Pickup	9,425	10,467	12,005	9,500	10,000	10,000
Recyclable Sales	532	184	342	200	292	300
Mulch Sales	20,566	21,827	22,416	22,000	22,000	22,000
Advertising--Bus Shelters	9,347	4,617	1,992	4,600	2,600	2,100
Farmer's Market	5,720	5,720	5,824	5,824	5,911	5,900
<b>Total--Charges for Services</b>	<b>1,197,123</b>	<b>1,188,260</b>	<b>1,228,834</b>	<b>1,177,733</b>	<b>1,120,126</b>	<b>873,410</b>
<b>Intergovernmental Revenues</b>						
Police Protection (State)	451,694	457,251	453,058	442,995	445,000	445,000
State & County Projects	46,059	10,595	93,540	86,491	-	-
Bank Share Tax	5,643	5,643	5,643	5,643	5,643	5,643
Library Aid	166,169	168,704	186,058	188,329	188,329	185,973
Police Rebate	945,118	1,013,685	1,104,672	1,126,765	1,126,000	1,126,000
In Lieu of Police	2,515,147	2,515,147	2,515,147	2,515,147	2,515,147	2,714,740
In Lieu of Roads Maintenance	743,199	743,199	743,199	743,199	743,199	743,199
In Lieu of Parks Maintenance	72,913	72,913	72,913	72,913	72,913	72,913
In Lieu of Crossing Guard	182,384	182,384	182,384	182,384	182,384	182,384
Takoma/Langley Rec. Agreement	87,650	85,020	85,020	85,020	85,020	85,020
Hotel Motel Tax	133,500	121,430	117,251	90,500	88,500	59,000
Cable Franchise Fees	258,639	244,920	231,298	221,000	221,000	214,000
Cable--Operating	476,739	450,138	422,957	417,000	417,000	404,000
<b>Total--Intergovernmental Revenues</b>	<b>6,084,854</b>	<b>6,071,029</b>	<b>6,213,141</b>	<b>6,177,386</b>	<b>6,090,135</b>	<b>6,237,872</b>

# General Fund Revenues

<b><u>REVENUES BY SOURCE</u></b>	<b><u>Audited FY17</u></b>	<b><u>Audited FY18</u></b>	<b><u>Audited FY19</u></b>	<b><u>Adopted FY20</u></b>	<b><u>Estimated FY20</u></b>	<b><u>Adopted FY21</u></b>
<b>Miscellaneous</b>						
<b>Tree Fund</b>	25,000	25,000	25,000	25,000	25,000	25,000
Sales of Impounded Property	1,200	-	-	-	-	-
Other Miscellaneous	30,666	17,002	23,441	27,875	23,000	23,000
Insurance Claims	(1,027)	20,787	7,918	2,500	15,952	3,000
Administrative Fees--Parking	5,663	3,625	2,305	4,000	2,000	2,000
Federal Grant	-	3,200	7,907	5,675	5,675	5,675
Sale of City Property	30,082	40,400	21,439	12,000	20,000	20,000
Donations	15,260	1,107	106,187	1,000	1,000	1,000
<b>Total--Miscellaneous</b>	<b>106,844</b>	<b>111,121</b>	<b>194,198</b>	<b>78,050</b>	<b>92,627</b>	<b>79,675</b>
<b>Total General Fund Revenues</b>	<b>24,213,442</b>	<b>24,369,567</b>	<b>25,733,334</b>	<b>25,395,989</b>	<b>25,661,493</b>	<b>25,994,205</b>

# Special Revenue Funds Summary

	<u>Audited FY17</u>	<u>Audited FY18</u>	<u>Audited FY19</u>	<u>Adopted FY20</u>	<u>Estimated FY20</u>	<u>Adopted FY21</u>
<b><u>REVENUES</u></b>						
Taxes and utility fees	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-
Intergovernmental	769,233	969,584	1,858,000	4,773,940	4,022,135	1,495,146
Miscellaneous	35,626	32,915	38,633	45,000	53,600	46,000
Total Revenues	804,859	1,002,499	1,896,633	4,818,940	4,075,735	1,541,146
<b><u>EXPENDITURES</u></b>						
General Government	198,754	327,724	75,664	-	6,750	1,000
Police	-	-	-	-	205	-
Public Works	55,625	1,128	-	-	-	-
Housing and Community Development	82,169	121,089	503,618	387,500	353,826	309,816
Recreation	146	-	-	-	-	-
Capital outlay	518,884	925,914	1,013,561	4,623,000	3,738,869	1,149,430
Total Expenditures	855,578	1,375,855	1,592,843	5,010,500	4,099,650	1,460,246
Excess (deficiency) of revenues over expenditures	(50,719)	(373,356)	303,790	(191,560)	(23,915)	80,900
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Operating transfers in (out)	80,035	58,180	41,718	-	-	-
Total Other Financing Sources (Uses)	80,035	58,180	41,718	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	29,316	(315,176)	345,508	(191,560)	(23,915)	80,900
<b><u>FUND BALANCE</u></b>						
Beginning of year	3,365,229	3,394,545	3,079,369	3,424,877	3,424,877	3,400,962
End of year	3,394,545	3,079,369	3,424,877	3,233,317	3,400,962	3,481,862

Note: At June 30, 2021 ending fund reserve restricted for cable equipment purchases is \$3,454,169 and other Capital Improvement Project is \$27,693.

# Stormwater Management Fund Summary

	<u>Audited FY17</u>	<u>Audited FY18</u>	<u>Audited FY19</u>	<u>Adopted FY20</u>	<u>Estimated FY20</u>	<u>Adopted FY21</u>
<b><u>REVENUES</u></b>						
Taxes and utility fees	-	-	-	-	-	-
Licenses and permits	725	3,050	1,000	2,000	2,900	2,900
Fines and forfeitures						
Use of money and property						
Charges for service	418,071	712,395	707,484	710,000	705,000	594,000
Intergovernmental	-	-	168,750		-	-
Miscellaneous	21,421	14,659	3,053	1,000	1,400	1,400
Total Revenues	440,217	730,104	880,287	713,000	709,300	598,300
<b><u>EXPENDITURES</u></b>						
Public Works	348,689	449,459	434,500	581,712	552,092	463,696
Capital outlay	73,622	272,918	362,688	273,166	273,000	250,000
Total Expenditures	422,311	722,377	797,188	854,878	825,092	713,696
Excess (deficiency) of revenues over expenditures	17,906	7,727	83,099	(141,878)	(115,792)	(115,396)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Loan proceeds	-	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	17,906	7,727	83,099	(141,878)	(115,792)	(115,396)
<b><u>FUND BALANCE</u></b>						
Beginning of year	173,127	191,033	198,760	281,859	281,859	166,067
End of year	191,033	198,760	281,859	139,981	166,067	50,671

Note: In Fiscal Year 2021, residential stormwater fee remains at flat fee \$92. Non-residential fee is reduced \$111,000 due to the fee re-structure based on the rate of \$25 per 500 square fee per impervious area.

# Speed Camera Fund Summary

	<u>Audited FY17</u>	<u>Audited FY18</u>	<u>Audited FY19</u>	<u>Adopted FY20</u>	<u>Estimated FY20</u>	<u>Adopted FY21</u>
<b><u>REVENUES</u></b>						
Taxes and utility fees	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	1,463,521	1,227,061	991,915	1,250,000	927,862	1,000,000
Use of money and property	12,992	17,933	34,344	28,000	40,000	40,000
Charges for service	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,476,513</b>	<b>1,244,994</b>	<b>1,026,259</b>	<b>1,278,000</b>	<b>967,862</b>	<b>1,040,000</b>
<b><u>EXPENDITURES</u></b>						
Police	1,122,286	1,114,353	1,025,598	1,070,018	869,736	764,328
Capital Outlay	-	74,415	267,278	83,000	83,000	51,000
<b>Total Expenditures</b>	<b>1,122,286</b>	<b>1,188,768</b>	<b>1,292,876</b>	<b>1,153,018</b>	<b>952,736</b>	<b>815,328</b>
Excess (deficiency) of revenues over expenditures	354,227	56,226	(266,617)	124,982	15,126	224,672
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Bond proceeds	-	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	354,227	56,226	(266,617)	124,982	15,126	224,672
<b><u>FUND BALANCE</u></b>						
Beginning of year	400,328	754,555	810,781	544,164	544,164	559,290
End of year	754,555	810,781	544,164	669,146	559,290	783,962

Fund Balance is restricted for Public Safety Purposes, including Police Equipment in the the Capital Improvement Plan designated as funded by the Speed Camera Fund.

## General Fund Summary-Expenditures

	<u>Audited FY17</u>	<u>Audited FY18</u>	<u>Audited FY19</u>	<u>Adopted FY20</u>	<u>Estimated FY20</u>	<u>Adopted FY21</u>
<b>General Government</b>						
1110 Legislative						
Personnel Expenses	103,572	109,428	112,316	111,630	111,630	116,509
Other Operating Expenses	68,269	90,129	100,266	97,558	79,100	152,436
Total	171,841	199,557	212,582	209,188	190,730	268,945
1120 City Administration						
Personnel Expenses	534,077	529,662	547,948	515,465	515,465	578,517
Other Operating Expenses	105,461	94,274	142,626	101,368	103,197	75,833
Total	639,538	623,936	690,574	616,833	618,662	654,350
1130 Finance						
Personnel Expenses	501,186	516,013	544,839	570,440	570,440	645,731
Other Operating Expenses	92,131	73,979	85,280	99,900	90,200	93,632
Total	593,317	589,992	630,119	670,340	660,640	739,363
1140 Legal						
Personnel Expenses	-	-	-	-	-	-
Other Operating Expenses	260,233	212,731	235,046	233,700	228,700	236,200
Total	260,233	212,731	235,046	219,635	214,635	236,200
1150 Information System						
Personnel Expenses	351,248	376,275	406,041	430,555	416,287	527,512
Other Operating Expenses	255,811	220,060	191,743	234,896	231,587	279,088
Total	607,059	596,335	597,784	665,451	647,874	806,600
1160 Human Resources						
Personnel Expenses	277,403	310,565	355,441	377,995	384,662	347,750
Other Operating Expenses	36,641	83,047	76,583	147,900	145,039	177,300
Total	314,044	393,612	432,024	525,895	529,701	525,050
1170 City Clerk						
Personnel Expenses	260,774	269,223	235,666	266,915	268,415	254,746
Other Operating Expenses	26,396	20,002	22,203	30,215	29,127	20,562
Total	287,170	289,225	257,869	297,130	297,542	275,308
<b>Total General Government</b>	<b>2,873,202</b>	<b>2,905,388</b>	<b>3,055,998</b>	<b>3,204,472</b>	<b>3,159,784</b>	<b>3,505,816</b>



# General Fund Summary-Expenditures

	Audited FY17	Audited FY18	Audited FY19	Adopted FY20	Estimated FY20	Adopted FY21
<b>Police</b>						
2100 Office of Chief						
Personnel Expenses	400,677	299,351	524,889	639,351	642,523	678,539
Other Operating Expenses	314,989	268,516	296,423	259,367	276,930	388,786
Total	715,666	567,867	821,312	898,718	919,453	1,067,325
2200 Communications						
Personnel Expenses	524,096	432,884	515,982	560,880	569,145	584,483
Other Operating Expenses	21,980	38,841	23,485	33,000	32,910	33,140
Total	546,076	471,725	539,467	593,880	602,055	617,623
2300 Operations/Patrol						
Personnel Expenses	3,515,466	3,741,419	3,637,521	4,038,855	4,164,878	3,889,845
Other Operating Expenses	123,530	179,374	128,824	145,808	149,797	161,860
Total	3,638,996	3,920,793	3,766,345	4,184,663	4,314,675	4,051,705
2400 CID Investigations						
Personnel Expenses	1,525,514	1,550,660	1,392,511	1,198,368	1,427,128	1,655,700
Other Operating Expenses	40,317	49,284	49,413	72,250	56,255	64,160
Total	1,565,831	1,599,944	1,441,924	1,270,618	1,483,383	1,719,860
2500 Administration						
Personnel Expenses	675,695	691,648	837,594	963,035	845,585	698,917
Other Operating Expenses	85,242	107,090	113,240	108,594	113,973	133,270
Total	760,937	798,738	950,834	1,071,629	959,558	832,187
2600 Neighborhood Services						
Personnel Expenses	309,512	312,900	364,032	371,180	380,086	462,981
Other Operating Expenses	15,122	13,321	55,869	110,500	64,500	114,128
Total	324,634	326,221	419,901	481,680	444,586	577,109
<b>Total Police</b>	<b>7,552,140</b>	<b>7,685,288</b>	<b>7,939,783</b>	<b>8,501,188</b>	<b>8,723,710</b>	<b>8,865,809</b>
<b>Public Works</b>						
3100 Administration						
Personnel Expenses	375,022	378,440	412,459	248,035	248,025	407,086
Other Operating Expenses	124,577	122,814	199,411	66,590	64,278	52,042
Total	499,599	501,254	611,870	314,625	312,303	459,128
3200 Building Maintenance						
Personnel Expenses	423,822	452,857	467,972	452,898	427,273	506,877
Other Operating Expenses	403,286	382,419	420,067	388,900	442,678	495,500
Total	827,108	835,276	888,039	841,798	869,951	1,002,377
3300 Equipment Maintenance						
Personnel Expenses	273,371	285,162	307,736	276,813	277,933	295,434
Other Operating Expenses	214,967	188,226	223,068	214,515	203,600	218,620
Total	488,338	473,388	530,804	491,328	481,533	514,054
3400 Right of Way						
Personnel Expenses	643,932	660,387	724,561	654,488	654,618	688,019
Other Operating Expenses	352,645	409,179	411,183	306,272	468,415	274,291
Total	996,577	1,069,566	1,135,744	960,760	1,123,033	962,310

# General Fund Summary-Expenditures

	<u>Audited FY17</u>	<u>Audited FY18</u>	<u>Audited FY19</u>	<u>Adopted FY20</u>	<u>Estimated FY20</u>	<u>Adopted FY21</u>
<b>3500 Solid Waste</b>						
Personnel Expenses	713,057	733,411	746,586	731,273	808,413	803,223
Other Operating Expenses	277,072	319,728	345,372	361,959	396,900	406,824
<b>Total</b>	<b>990,129</b>	<b>1,053,139</b>	<b>1,091,958</b>	<b>1,093,232</b>	<b>1,205,313</b>	<b>1,210,047</b>
<b>3600 Sustainability</b>						
Personnel Expenses	-	-	-	160,210	156,210	194,264
Other Operating Expenses	-	-	3,374	324,070	199,075	183,075
<b>Total</b>	<b>-</b>	<b>-</b>	<b>3,374</b>	<b>484,280</b>	<b>355,285</b>	<b>377,339</b>
<b>3700 Vegetation Management</b>						
Personnel Expenses	261,666	233,193	194,594	284,070	203,575	267,374
Other Operating Expenses	30,820	25,173	24,723	29,000	27,200	29,600
<b>Total</b>	<b>292,486</b>	<b>258,366</b>	<b>219,317</b>	<b>313,070</b>	<b>230,775</b>	<b>296,974</b>
<b>3800 Urban Forest</b>						
Personnel Expenses	52,779	112,083	120,469	104,500	93,106	117,350
Other Operating Expenses	153,553	108,665	144,383	178,850	176,350	168,850
<b>Total</b>	<b>206,332</b>	<b>220,748</b>	<b>264,852</b>	<b>283,350</b>	<b>269,456</b>	<b>286,200</b>
<b>3900 City Engineer</b>						
Personnel Expenses	203,995	206,808	214,740	188,346	156,213	167,718
Other Operating Expenses	75,529	119,764	111,976	100,950	101,077	120,200
<b>Total</b>	<b>279,524</b>	<b>326,572</b>	<b>326,716</b>	<b>289,296</b>	<b>257,290</b>	<b>287,918</b>
<b>Total Public Works</b>	<b>4,580,093</b>	<b>4,738,309</b>	<b>5,072,674</b>	<b>5,071,739</b>	<b>5,104,939</b>	<b>5,396,347</b>
<b>Recreation</b>						
<b>4100 Administration</b>						
Personnel Expenses	252,235	276,351	460,317	466,030	466,030	438,568
Other Operating Expenses	159,541	70,438	81,015	104,353	96,138	90,500
<b>Total</b>	<b>411,776</b>	<b>346,789</b>	<b>541,332</b>	<b>570,383</b>	<b>562,168</b>	<b>529,068</b>
<b>4200 Outreach</b>						
Personnel Expenses	855	28,395	201,556	236,110	236,110	210,401
Other Operating Expenses	-	1,076	52,419	41,650	19,773	56,850
<b>Total</b>	<b>855</b>	<b>29,471</b>	<b>253,975</b>	<b>277,760</b>	<b>277,543</b>	<b>267,251</b>
<b>4300 Recreation Center</b>						
Personnel Expenses	180,935	210,948	150,289	154,204	154,594	147,319
Other Operating Expenses	30,654	39,955	33,216	30,400	23,099	40,600
<b>Total</b>	<b>211,589</b>	<b>250,903</b>	<b>183,505</b>	<b>184,604</b>	<b>184,993</b>	<b>187,919</b>
<b>4400 Community Programs</b>						
Personnel Expenses	121,730	118,292	154,737	171,615	171,615	165,654
Other Operating Expenses	65,054	65,025	60,299	55,625	35,960	54,925
<b>Total</b>	<b>186,784</b>	<b>183,317</b>	<b>215,036</b>	<b>227,240</b>	<b>225,870</b>	<b>220,579</b>
<b>4500 Facilities and Athletic Fields</b>						
Personnel Expenses	10,489	14,764	-	-	-	-
Other Operating Expenses	51,688	46,033	82,180	76,630	76,605	83,500
<b>Total</b>	<b>62,177</b>	<b>60,797</b>	<b>82,180</b>	<b>76,630</b>	<b>76,605</b>	<b>83,500</b>

## General Fund Summary-Expenditures

	<u>Audited FY17</u>	<u>Audited FY18</u>	<u>Audited FY19</u>	<u>Adopted FY20</u>	<u>Estimated FY20</u>	<u>Adopted FY21</u>
4600 Camps						
Personnel Expenses	85,170	76,451	67,290	59,080	59,080	14,000
Other Operating Expenses	40,859	40,285	58,018	47,100	21,625	25,429
Total	126,029	116,736	125,308	106,180	106,155	39,429
4700 After School Programs						
Personnel Expenses	100,002	91,854	106,204	95,865	95,865	48,903
Other Operating Expenses	9,941	7,107	7,807	3,350	(1,561)	4,850
Total	109,943	98,961	114,011	99,215	99,304	53,753
4800 Community Center						
Personnel Expenses	493,415	528,204	282,861	279,290	279,320	322,293
Other Operating Expenses	121,189	133,649	109,134	111,400	86,106	95,400
Total	614,604	661,853	391,995	390,690	389,996	417,693
<b>Total Recreation</b>	<b>1,723,756</b>	<b>1,748,827</b>	<b>1,907,342</b>	<b>1,932,702</b>	<b>1,922,634</b>	<b>1,799,192</b>
<b>Housing and Community Development</b>						
5400 Planning						
Personnel Expenses	231,610	236,749	274,595	287,970	334,470	362,877
Other Operating Expenses	112,837	174,493	59,438	98,340	96,340	80,700
Total	344,447	411,242	334,033	386,310	430,810	443,577
5500 HCD Administration						
Personnel Expenses	240,920	271,859	257,572	134,280	169,840	107,971
Other Operating Expenses	40,823	35,871	41,551	66,880	32,202	43,112
Total	281,743	307,730	299,123	201,160	202,042	151,083
5600 Economic Development						
Personnel Expenses	-	-	58,857	157,335	157,510	179,440
Other Operating Expenses	-	-	82,962	228,855	228,855	140,600
Total	-	-	141,819	386,190	386,365	320,040
5700 Arts & Humanities						
Personnel Expenses	-	-	1,254	72,045	73,543	57,066
Other Operating Expenses	-	-	41	17,470	12,472	14,450
Total	-	-	1,295	89,515	86,015	71,516

# General Fund Summary-Expenditures

	<u>Audited FY17</u>	<u>Audited FY18</u>	<u>Audited FY19</u>	<u>Adopted FY20</u>	<u>Estimated FY20</u>	<u>Adopted FY21</u>
5800 Housing & Community Services						
Personnel Expenses	342,121	318,867	374,779	429,050	434,050	463,825
Other Operating Expenses	289,298	291,942	304,361	355,203	344,830	381,803
Total	631,419	610,809	679,140	784,253	778,880	845,628
<b>Total Housing &amp; Community</b>	<b>1,257,609</b>	<b>1,329,781</b>	<b>1,455,410</b>	<b>1,847,428</b>	<b>1,884,112</b>	<b>1,831,844</b>
<b>Communications 6000</b>						
Personnel Expenses	347,668	385,329	381,297	398,345	398,435	488,229
Other Operating Expenses	142,243	127,188	126,572	139,192	136,241	149,079
Total	489,911	512,517	507,869	537,537	534,676	637,308
<b>Total Communications</b>	<b>489,911</b>	<b>512,517</b>	<b>507,869</b>	<b>537,537</b>	<b>534,676</b>	<b>637,308</b>
<b>Library</b>						
7000 Library						
Personnel Expenses	961,787	1,002,972	1,045,143	1,065,825	1,081,975	1,142,456
Other Operating Expenses	160,420	170,640	171,247	162,840	159,290	106,037
Total	1,122,207	1,173,612	1,216,390	1,228,665	1,241,265	1,321,037
7200 Computer Center						
Personnel Expenses	91,743	95,325	98,450	95,020	95,220	106,037
Other Operating Expenses	3,460	1,801	4,273	5,460	4,600	5,300
Total	95,203	97,126	102,723	100,480	99,820	111,337
<b>Total Library</b>	<b>1,217,410</b>	<b>1,270,738</b>	<b>1,319,113</b>	<b>1,329,145</b>	<b>1,341,085</b>	<b>1,432,374</b>
Personnel Total	15,387,544	15,858,729	16,579,098	17,247,366	17,529,267	18,143,614
Operating Exp Total	4,306,576	4,332,118	4,679,091	5,176,846	5,141,674	5,325,076
<b>Departmental Total</b>	<b>19,694,121</b>	<b>20,190,848</b>	<b>21,258,189</b>	<b>22,424,212</b>	<b>22,670,941</b>	<b>23,468,690</b>

## General Fund Summary-Expenditures

	Audited <u>FY17</u>	Audited <u>FY18</u>	Audited <u>FY19</u>	Adopted <u>FY20</u>	Estimated <u>FY20</u>	Adopted <u>FY21</u>
<b>Non-Departmental</b>						
Workers Compensation	689,084	544,349	593,435	595,000	595,000	684,000
Other Fringe Benefits	33,452	57,021	51,795	75,875	75,875	86,500
Recognition Non-Cash	21,910	15,413	19,758	15,000	15,000	15,000
Safety and Wellness	-	1,172	2,460	3,000	1,000	3,000
Training	7,297	4,477	5,703	6,000	3,000	6,000
Tuition Reimbursement	25,742	29,659	10,461	15,000	5,000	5,300
Litigation Hearing		2,500	1,200	1,200	1,200	2,000
Emergency Supplies	2,317	-	615	20,000	8,170	-
General Insurance	141,050	119,114	131,273	148,500	142,900	161,200
General Contingency	-	-	-	127,868	-	129,971
Community Festivals	7,500	17,867	19,340	27,500	27,500	-
Fourth of July Exp	8,500	25,000	-	13,000	19,000	-
Provision for Allowance	-	-	17,270	29,000	29,000	10,000
Bad Debt Expense	-	-	227,523	-	-	-
Art Commision	16,571	10,926	10,033	-	-	-
Grants	62,521	157,345	69,306	151,784	151,800	185,000
Partnership Program	5,000	83,531	103,114	110,000	110,000	125,000
Housing Fund Expenditures	-	20,000	10,000	210,000	30,000	210,000
Covid Emergency Assist Expenditures	-	-	-	194,150	171,650	440,000
Supplemental Tax Rebate Program	-	-	-	-	-	-
Tax Rebate Program	147,172	132,253	127,185	152,000	152,000	160,000
<b>Total Non-Departmental</b>	<b>1,168,117</b>	<b>1,220,628</b>	<b>1,400,471</b>	<b>1,894,877</b>	<b>1,538,095</b>	<b>2,222,971</b>
Capital Outlay	2,065,455	2,070,491	3,440,941	4,949,738	4,355,096	4,647,001
Debt Service	359,898	982,447	919,867	917,728	916,428	918,054
Transfer to SRF	80,035	58,180	-	-	-	-
<b>General Fund Total Expenditures</b>	<b>23,367,626</b>	<b>24,522,594</b>	<b>27,019,468</b>	<b>30,186,555</b>	<b>29,480,560</b>	<b>31,256,716</b>

Note: The variances in the total expenditures between the General Fund Expenditures and General Fund Summary are due to the inter-fund transfer amounts.