



CITY OF CARMEL-BY-THE-SEA

Fiscal Year 2022-2023 Recommended Expenditures Budget

City Council Budget Workshop

May 17, 2022



Purpose and Next Steps

- Provide an overview of the proposed FY 22-23 budget
 - Projected Revenue
 - Projected Expenditures
 - General Fund, Capital, Debt, Workers Compensation
 - Projected Fund balance
- Receive direction for any changes
- Budget adoption scheduled for June 7, 2022
 - Inclusive of revisions per direction received on May 3 and May 17
 - Responses to budget questions received through May 20



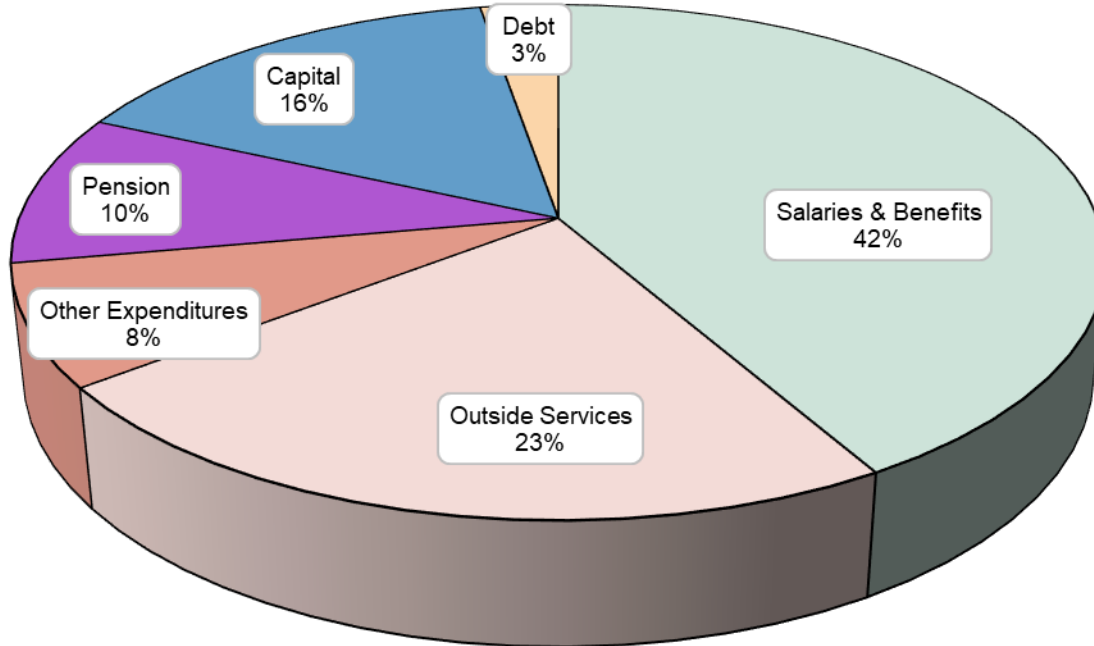
FY 22-23 Budget at a Glance

<i>FY 22-23 Recommended Revenues</i>	<i>\$30,258,000</i>
General Fund Operating Expenditures	\$25,297,879
Capital Outlay Expenditures	5,029,000
Pension Unfunded Liability Mitigation	1,000,000
Debt Service	878,303
Workers Compensation	148,160
<i>FY 22-23 Total Recommended Expenditures</i>	<i>\$32,353,342</i>
<i>Use of Fund Balance for Capital Projects</i>	<i>2,095,342</i>
<i>Funded Full Time Equivalent (FTE) positions</i>	<i>96.23</i>



Expenditures at a Glance

FY 22-23 Expenditure by Type



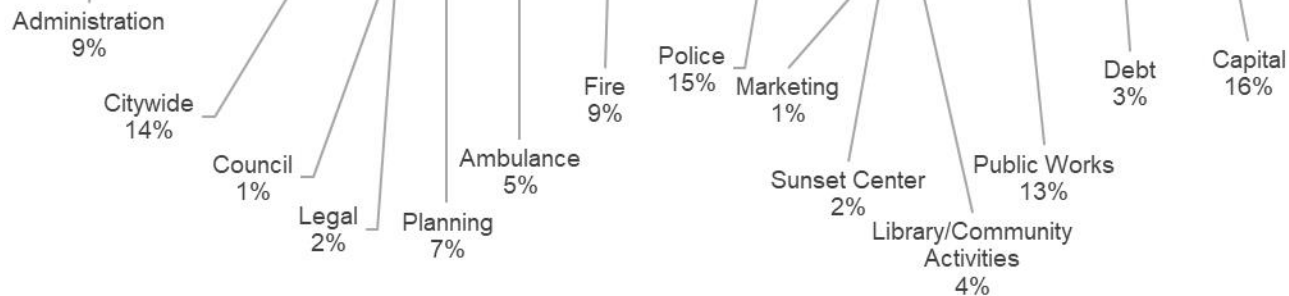
Type of Expenditure	Budget
Salaries & Benefits	\$ 13,473,492
Outside Services	\$ 7,425,875
Other Expenditures	\$ 2,464,208
Pension	\$ 3,082,464
Capital Outlay	\$ 5,029,000
Debt Service	\$ 878,303
Total	\$ 32,353,342

Pension includes:
\$2,082,464 UAL payment
\$1,000,000 Sec 115 Trust



Expenditures by Function

FY 22-23 Expenditures by Function

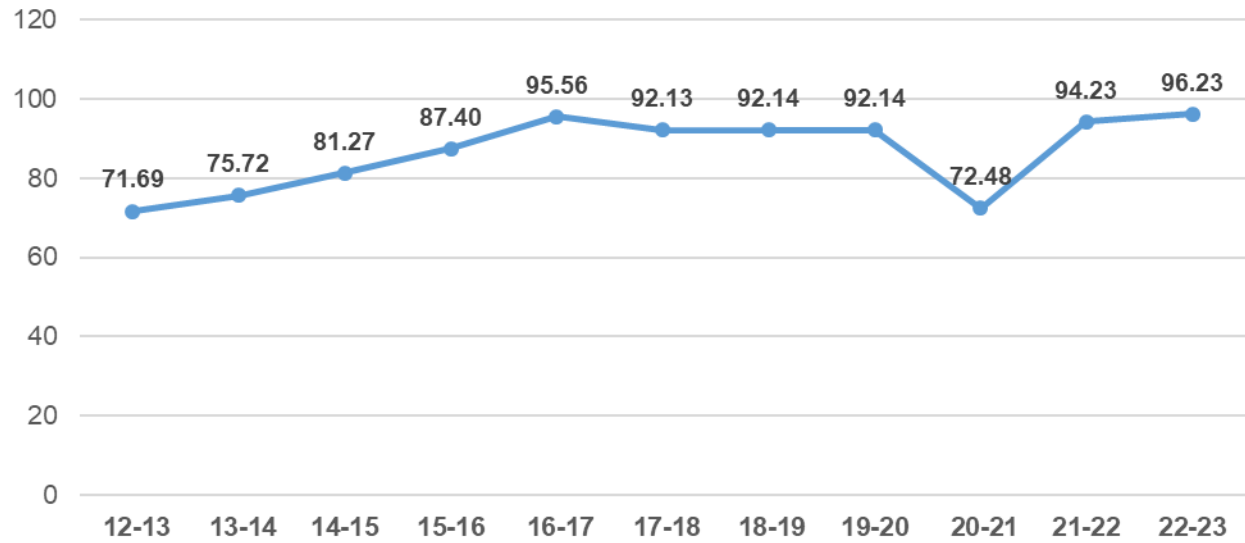


Expenditures	Budget	Percentage
Administration	\$ 2,788,776	9%
Citywide	\$ 4,418,534	14%
Council	\$ 179,227	1%
Legal	\$ 510,000	2%
Planning	\$ 2,188,030	7%
Ambulance	\$ 1,629,223	5%
Fire	\$ 2,969,292	9%
Police	\$ 4,954,401	15%
Marketing	\$ 335,010	1%
Sunset Center	\$ 750,000	2%
Library/Community Activities	\$ 1,365,862	4%
Public Works	\$ 4,209,524	13%
Operating Budget	\$ 26,297,879	81%
Debt	\$ 878,303	3%
Capital	\$ 5,029,000	16%
Workers Comp	\$ 148,160	0%
Total	\$ 32,353,342	100%



Staffing at a Glance

Funded FTEs by Fiscal Year

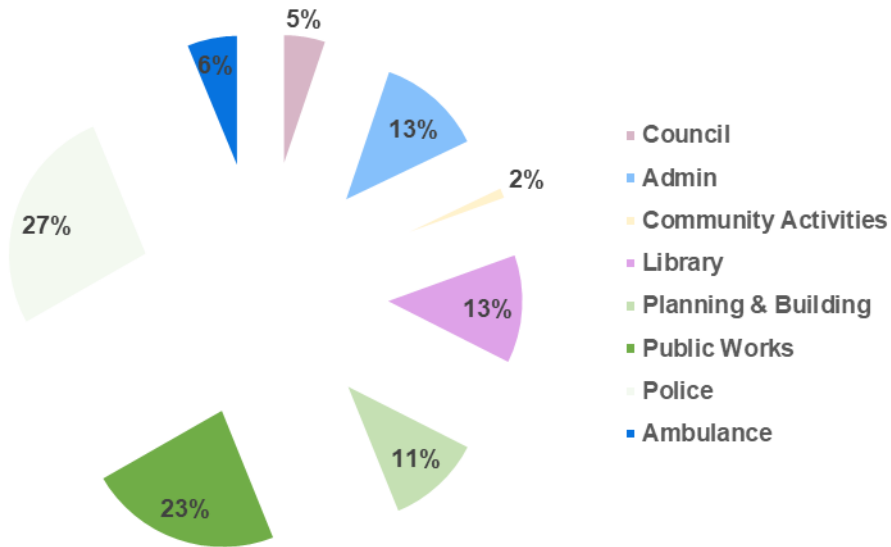


- **94.23 FTE approved in FY 21-22 with addition of:**
- 1.00 Admin Coordinator (restoration for Public Works lobby)
- 1.00 Natural Resources Manager (Public Works - new)
- **96.23 FTE FY22-23 Recommended**



Staffing at a Glance

FY 22-23 Staffing by Function

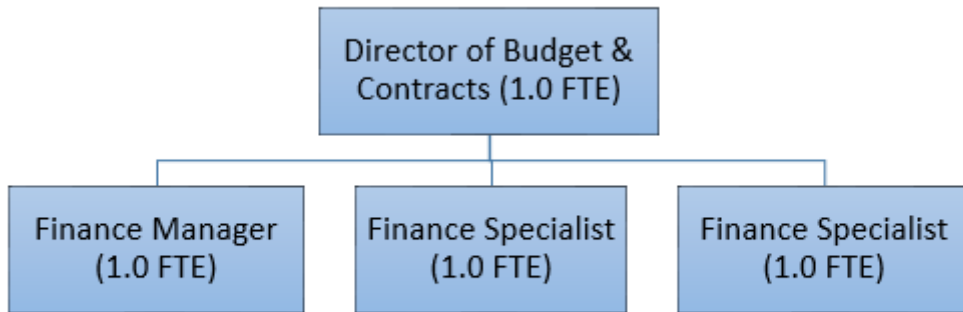


Function	FY 22-23 Budget	Percentage
Council	5.00	5%
Admin	12.23	13%
Community Activities	1.50	2%
Library	12.50	13%
Planning & Building	11.00	11%
Public Works	22.00	23%
Police	26.00	27%
Ambulance	6.00	6%
Total	96.23	100%

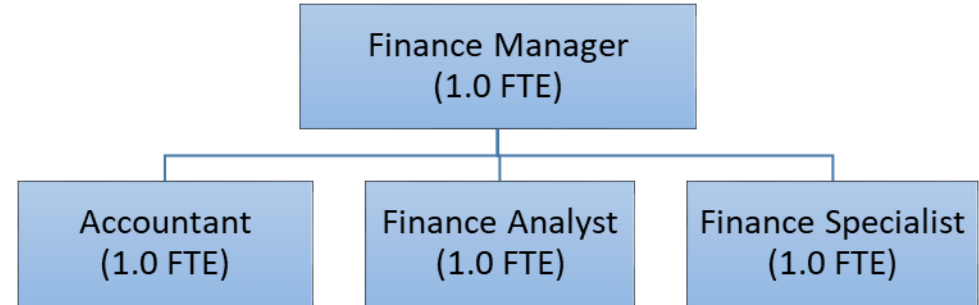


Finance Dept. Staffing Change

Finance Dept. Authorized Staffing FY 21-22



Finance Dept. Recommended Staffing FY 22-23



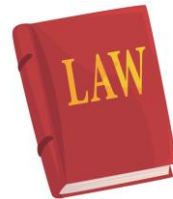
- Revised Finance Manager job description approved at April 4, 2022 City Council meeting
- Finance Analyst job description approved at April 4, 2022 City Council meeting
- Accountant job description forthcoming on future City Council meeting



Departments at a Glance

- Council**

- Grants (Placeholder \$20k, *will be increased to \$24k per May 3 meeting*),
- Mail Service (\$55k, down from FY21-22 of \$81k)
- Regional memberships (\$47k, *specifics listed in budget book*)



- Legal/ City Attorney**

- General City Attorney legal services (\$360k, restores to pre-pandemic level)
- Specialized City Attorney services such as personnel, negotiations (\$75k)
- Specialized counsel legal services such as wireless communications (\$75k) (*new line item, not a new expense*)

City Council				
Account Number	Account Description	FY21-22 Amended Budget	FY21-22 Estimated Actual	FY22-23 Recommended
Salaries & Benefits Subtotal		\$50,716	\$46,057	\$48,052
101-110-00-42005	Community Promotions	\$101,000	\$101	\$74,720
101-110-00-42007	Regional Memberships	\$46,405	\$46,405	\$47,655
101-110-00-42101	Office Supplies	\$450	\$0	\$450
101-110-00-42302	Conferences & Meetings	\$8,350	\$3,500	\$8,350
Services & Supplies Subtotal		\$156,205	\$50,006	\$131,175
Total		\$206,921	\$96,063	\$179,227

City Attorney				
Account Number	Account Description	FY21-22 Amended Budget	FY21-22 Estimated Actual	FY22-23 Recommended
101-112-00-42001	Contract Services	\$385,000	\$428,420	\$435,000
101-112-00-42004	Legal Costs	\$0	\$0	\$75,000
Total		\$385,000	\$428,420	\$510,000



Departments at a Glance

- Office of the City Administration (Admin, Clerk, Finance, IT, HR)
- Contract services
 - Admin (\$22k): City administrator evaluation, electronic signature system (aka-DocuSign)
 - Clerk (\$46k): Agenda management, meeting broadcast, November 2022 elections
 - Finance (\$46k): User fee review, sales tax consulting, bond compliance reporting
 - HR (\$6k): Third-party administrator benefit admin fees
 - IT (\$45k): special project consultants, website maintenance and refresh
- Publications & Subscriptions
 - IT software licensing, security monitoring (\$88k)
 - Finance software licensing (\$28k)
- Employee appreciation: events such as annual holiday party, spring luncheon, years of service awards (*new line item, not a new expense*)
- Computer replacements: replacing outdated and aging computers



Office the City Administrator				
Account Number	Account Description	FY21-22 Amended Budget	FY21-22 Estimated Actual	FY22-23 Recommended
Salaries & Benefits Subtotal		\$1,679,491	\$1,490,032	\$2,109,231
101-111-00-42001	Contract Services	\$96,322	\$147,931	\$164,330
101-111-00-42002	Recruiting Services	84,385	80,000	90,210
101-111-00-42003	Auditing Services	48,500	48,500	48,500
101-111-00-42006	Records Management	5,000	4,545	5,000
101-111-00-42009	Advertising and Legal Notices	15,000	11,390	20,000
101-111-00-42015	Other Services	12,000	10,334	12,000
101-111-00-42101	Office Supplies	9,750	3,954	9,750
101-111-00-42102	Publications & Subscriptions	113,568	119,133	123,335
101-111-00-42106	Small Tools and Equipment	350	-	350
101-111-00-42202	Equipment Maintenance	8,500	3,247	8,500
101-111-00-42301	Training & Education	10,750	605	11,750
101-111-00-42302	Conferences & Meetings	5,845	6,037	6,395
101-111-00-42304	Dues & Memberships	3,175	1,877	3,175
101-111-00-42305	Mileage Reimbursement	50	-	50
101-111-00-42306	Employee Programs	20,450	12,000	3,950
101-111-00-42307	Employee Appreciation	-	-	20,700
101-111-00-42403	Printing	5,900	5,233	6,600
101-111-00-42404	Shipping/Postage/Freight	11,700	11,307	11,950
101-111-00-42405	Telephone & Communications	80,000	68,682	80,000
101-111-00-42406	Bank & Merchant Fees	19,000	12,766	19,000
101-111-00-42407	Computer Non Capital	10,100	22,000	25,000
101-111-00-42410	Pre-employment Costs	9,000	3,200	9,000
Services & Supplies Subtotal		\$569,345	\$572,741	\$679,545
Total		\$2,248,836	\$2,062,773	\$2,788,776



Departments at a Glance

- Non-Departmental
 - Insurance and claims deductible (\$840k)
 - UAL, Sec 115 trust and retiree healthcare (\$3.2m)
 - Utilities-citywide (\$230k)
 - Utilities-Forest Theater (\$10k), new line item for lease agreement tracking
 - Property tax assessments (\$84k)
 - Property tax collection admin fee by County (\$74k)

Non-Departmental				
Account Number	Account Description	FY21-22 Amended Budget	FY21-22 Estimated Actual	FY22-23 Recommended
101-130-00-42501	Liability Insurance Premium	\$689,500	\$637,000	\$813,000
101-130-00-42503	PERS Unfunded Accrued Liability Payment	1,772,536	1,772,536	2,082,464
101-130-00-42503	Pension Mitigation Options	1,000,000	1,000,000	1,000,000
101-130-00-42504	Insurance Claims Paid	30,000	110,000	30,000
101-130-00-42505	Utilities	235,000	231,000	230,000
101-130-00-42506	Property Tax Assessments	82,115	81,853	83,755
101-130-00-42508	Unemployment Costs	15,000	11,600	15,000
101-130-00-42510	Retiree Health Share	79,980	74,060	79,980
101-130-00-42511	County Property Tax Admin Fees	70,793	70,793	74,335
101-130-00-42512	Forest Theater Utilities	-	-	10,000
Total		\$3,974,924	\$3,988,842	\$4,418,534





Departments at a Glance

- Marketing

- SCC Grant (\$750k) per agreement
- MCCVB based on 3% of FY 22-23 TOT Budget (\$200k)
- Visit Carmel pre-pandemic restoration request (\$120k)
- Chamber-placeholder based on FY21-22 (\$15k), follow up request received from Chamber for \$60,500

Support history

- FY 18-19 = \$30k
- FY 19-20 = \$25k
- FY 20-21 = \$15k
- FY 21-22 = \$15k

Marketing & Economic Development					
Account Number	Account Description	Details	FY21-22 Amended Budget	FY21-22 Estimated Actual	FY22-23 Recommended
101-122-00-42008	Mktg & Economic Dev	SCC- Sunset Center Operating Grant	750,000	750,000	750,000
101-122-00-42008	Mktg & Economic Dev	SCC- Forest Theater Operating Grant	7,500	-	-
101-122-00-42008	Mktg & Economic Dev	MCCVB	160,007	160,007	200,010
101-122-00-42008	Mktg & Economic Dev	Visit Carmel	100,800	100,800	120,000
101-122-00-42008	Mktg & Economic Dev	Carmel Chamber of Commerce	15,000	15,000	15,000
Total			\$1,033,307	\$1,025,807	\$1,085,010





Departments at a Glance

- Library

- Trade out 1.0 FTE hourly Library Assistant for 1.0 FTE full-time Library Assistant
- Full staffing proposed for fully reopening both libraries



- Community Activities

- Contract services for City events like sound, tree lighting (\$39k, restores to pre-pandemic level)
- Community promotions costs for City events, CAC initiatives and farmers market (\$19k)



Library				
Account Number	Account Description	FY21-22 Amended Budget	FY21-22 Estimated Actual	FY22-23 Recommended
Salaries & Benefits Subtotal		\$948,895	\$581,432	\$1,124,091
101-120-00-42001	Contract Services	\$3,500	\$3,500	\$3,500
Services & Supplies Subtotal		\$3,500	\$3,500	\$3,500
Total		\$952,395	\$584,932	\$1,127,591

Community Activities				
Account Number	Account Description	FY21-22 Amended Budget	FY21-22 Estimated Actual	FY22-23 Recommended
Salaries & Benefits Subtotal		\$96,247	\$96,982	\$168,251
101-121-00-42001	Contract Services	\$9,000	\$8,500	\$39,220
101-121-00-42005	Community Promotions	\$19,500	\$19,000	\$19,500
101-121-00-42009	Advertising and Legal Notice	\$3,000	\$2,900	\$8,500
101-121-00-42101	Office Supplies	\$300	\$130	\$300
101-121-00-42403	Printing	\$2,500	\$1,155	\$2,500
Services & Supplies Subtotal		\$34,300	\$31,685	\$70,020
Total		\$130,547	\$128,667	\$238,271



Departments at a Glance

- Planning & Building
 - Contract services
 - Affordable housing studies (\$290k-grant funded)
 - Design guidelines (\$140k)
 - Historic context update (\$30k-grant funded)
 - Building plan & fire system review (\$48k)
 - Scanning & digitizing (\$40k)
 - Training, conference, professional memberships (\$21k)

Community Planning & Building				
Account Number	Account Description	FY21-22	FY21-22	FY22-23
		Amended	Estimated	Recommended
Salaries & Benefits Subtotal		\$1,245,152	\$999,454	\$1,572,180
101-115-00-42001	Contract Services	\$613,350	\$245,800	\$583,400
101-115-00-42009	Advertising and Legal Notice	500	-	500
101-115-00-42101	Office Supplies	3,650	2,134	3,650
101-115-00-42102	Publications & Subscriptions	775	330	1,425
101-115-00-42104	Safety Equipment and Supplies	800	645	800
101-115-00-42107	Gas and Oil	1,560	465	780
101-115-00-42115	Other Supplies	600	15,700	950
101-115-00-42301	Training & Education	4,085	1,950	8,565
101-115-00-42302	Conferences & Meetings	5,450	290	8,150
101-115-00-42304	Dues & Memberships	4,580	1,756	4,480
101-115-00-42305	Mileage Reimbursement	300	-	150
101-115-00-42403	Printing	3,000	1,440	3,000
Sevices & Supplies Subtotal		\$638,650	\$270,510	\$615,850
Total		\$1,883,802	\$1,269,964	\$2,188,030





Departments at a Glance

- Public Works
- Contract services
 - Project manager (\$50k)
 - Facility Maintenance: Janitorial services (\$275k); facility repairs (*non-CIP*)(\$55k); alarm monitoring, required building & fire sprinkler inspections (\$26k)
 - Forestry, Parks, Beach: Tree-related services (\$330k); forest management plan (\$20k); landscaping & weed abatement (\$145k)
 - Environmental compliance: water sampling (\$32k), vactor cleaning (\$25k), regional dues (\$34k), environmental consultants (\$50k)
- Materials & Supplies
 - Forestry: \$50k
 - Streets: \$50k
 - Facilities Maintenance: \$65k
- Fuel and vehicle maintenance

Public Works Department Total				
Account Number	Account Description	FY21-22 Amended Budget	FY21-22 Estimated Actual	FY22-23 Recommended
Salaries & Benefits Subtotal		\$2,076,991	\$1,865,271	\$2,771,152
101-119-00-42001	Contract Services	\$1,001,385	\$877,438	\$1,133,530
101-119-00-42009	Advertising and Legal Notice	1,000	1,000	\$2,500
101-119-00-42101	Office Supplies	2,500	1,589	\$5,000
101-119-00-42102	Publications & Subscriptions	6,860	4,191	\$5,500
101-119-00-42104	Safety Equipment and Supplies	8,000	5,332	\$8,400
101-119-00-42105	Materials and Supplies	195,000	130,000	\$165,000
101-119-00-42106	Small Tools and Equipment	750	-	\$1,000
101-119-00-42107	Gas and Oil	24,000	26,000	\$38,000
101-119-00-42202	Equipment Maintenance	10,000	466	\$10,000
101-119-00-42203	Vehicle Maintenance	41,000	31,390	\$41,500
101-119-00-42301	Training & Education	5,000	5,186	\$8,000
101-119-00-42304	Dues & Memberships	1,500	1,603	\$2,875
101-119-00-42403	Printing	400	-	\$2,000
101-119-00-42408	Permits and Licenses	9,500	10,432	\$11,067
101-119-00-42409	Rentals	2,250	2,467	\$4,000
Services & Supplies Subtotal		\$1,309,145	\$1,097,094	\$1,438,372
Total		\$3,386,136	\$2,962,365	\$4,209,524





Departments at a Glance

- Ambulance

- Contract services
 - City of Monterey station coverage (\$170k)
 - Billing for ambulance services (\$48K)
 - Admin/regulatory oversight (\$35k)
- Medical supplies
- Safety equipment
- Fuel and vehicle maintenance
- Training

Ambulance				
Account Number	Account Description	FY21-22	FY21-22	FY22-23
Salaries & Benefits Subtotal		\$1,189,321	\$1,054,201	\$1,255,810
101-118-00-42001	Contract Services	\$261,528	\$260,000	\$272,163
101-118-00-42101	Office Supplies	\$1,100	\$900	\$1,300
101-118-00-42103	Medical Supplies	\$39,150	\$31,370	\$39,150
101-118-00-42104	Safety Equipment and Supplies	\$11,000	\$4,500	\$12,000
101-118-00-42107	Gas and Oil	\$7,000	\$11,723	\$11,000
101-118-00-42201	Building Maintenance	\$1,500	\$1,200	\$4,500
101-118-00-42202	Equipment Maintenance	\$3,500	\$870	\$3,500
101-118-00-42203	Vehicle Maintenance	\$17,000	\$10,922	\$17,000
101-118-00-42301	Training & Education	\$12,800	\$1,200	\$12,800
Services & Supplies Subtotal		\$354,578	\$322,685	\$373,413
Total		\$1,543,899	\$1,376,886	\$1,629,223





Departments at a Glance

- Fire
 - Contract services
 - City of Monterey fire services (\$2.8m)
 - Dispatch (\$25k)
 - Wildfire risk assessment (\$20k)
 - Fuel and vehicle maintenance

Fire				
Account Number	Account Description	FY21-22 Amended Budget	FY21-22 Estimated Actual	FY22-23 Recommended
101-117-00-42001	Contract Services	\$2,740,196	\$2,735,196	\$2,905,342
101-117-00-42005	Community Promotions	500	1,097	500
101-117-00-42103	Medical Supplies	3,000	1,200	3,000
101-117-00-42104	Safety Equipment and Supplies	7,000	3,800	7,000
101-117-00-42107	Gas and Oil	14,000	7,000	14,000
101-117-00-42202	Equipment Maintenance	4,450	3,016	4,450
101-117-00-42203	Vehicle Maintenance	35,000	11,000	35,000
Total		\$2,804,146	\$2,762,309	\$2,969,292





Departments at a Glance

- Police

- Contract services
 - Automated criminal justice system (\$81k)
 - Technology for security cameras, license plate recognition, etc. (\$74K)
 - Body cameras & tasers (\$50k)
 - County jail (\$24k)
 - Beach patrol (\$10k)
- Safety equipment (inclusive of CERT supplies \$5k)
- Fuel and vehicle maintenance
- Training



Police				
Account Number	Account Description	FY21-22 Amended Budget	FY21-22 Estimated Actual	FY22-232 Recommended
Salaries & Benefits Subtotal		\$3,961,163	\$3,473,315	\$4,424,725
101-116-00-42001	Contract Services	\$293,300	\$201,684	\$335,635
101-116-00-42005	Community Promotions	\$1,000	\$207	\$1,000
101-116-00-42101	Office Supplies	\$7,500	\$6,154	\$8,500
101-116-00-42102	Publications & Subscriptions	\$915	\$180	\$960
101-116-00-42104	Safety Equipment and Supplies	\$41,450	\$40,500	\$25,450
101-116-00-42106	Small Tools and Equipment	\$0	\$0	\$0
101-116-00-42107	Gas and Oil	\$32,500	\$32,290	\$48,750
101-116-00-42201	Building Maintenance	\$1,000	\$1,000	\$1,000
101-116-00-42202	Equipment Maintenance	\$42,300	\$50,000	\$38,181
101-116-00-42203	Vehicle Maintenance	\$23,000	\$21,000	\$23,000
101-116-00-42301	Training & Education	\$14,250	\$9,000	\$21,750
101-116-00-42304	Dues & Memberships	\$1,400	\$950	\$1,550
101-116-00-42403	Printing	\$4,700	\$2,800	\$5,900
101-116-00-42404	Shipping/Postage/Freight	\$500	\$300	\$500
101-116-00-42405	Telephone and Communications	\$8,500	\$6,500	\$8,500
101-116-00-42415	Other Expenditures	\$6,000	\$12,000	\$9,000
Services & Supplies Subtotal		\$478,315	\$384,565	\$529,676
Total		\$4,439,478	\$3,857,880	\$4,954,401



Debt Service and Worker Comp

Debt Service: by Bond				
Bond	Principal	Interest	Admin. Fee	Total
NGEN Radio	\$16,423	\$0	\$0	\$16,423
Sunset Center	-	155,800	2,500	158,300
Pension Obligation	680,000	21,080	2,500	703,580
Total	\$696,423	\$176,880	\$5,000	\$878,303



Workers Compensation				
Account Number	Account Description	FY21-22 Amended Budget	FY21-22 Estimated Actual	FY22-23 Recommended
501-511-00-42001	Contract Services	\$13,158	\$12,900	\$63,160
501-511-00-42101	Other Supplies	3,000	-	25,000
501-511-00-42504	Insurance Claims Paid	100,000	25,600	60,000
Total		\$116,158	\$38,500	\$148,160

Countywide Radio Project:

- Matures on June 30, 2023 (last payment!)

2020 Refunding Lease Revenue Bonds:

- 9/10/2010: Refinancing of lease revenue bond to finance improvements at the Sunset Center (the Sunset Theater Project)
- 9/3/2020: Refinancing of existing lease revenue bond of \$3.9m
- Interest only payment in FY 22-23; (*return to principal + interest ~\$500k in FY 23-24*)
- Matures on November 1, 2032.

2012 Taxable Pension Obligation Bonds:

- Matures on June 1, 2023 (last payment!)

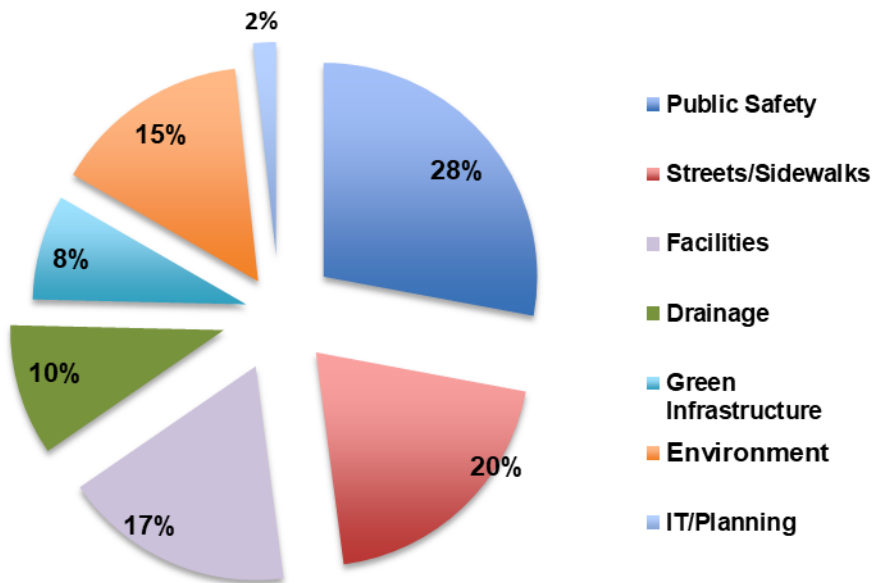
Workers Compensation

- Contract services: Claims administration (\$13k), preventative review consultant (\$50k)
- Other supplies: COVID-19 safety and ergonomic
- Potential claims (\$60k)



Capital Projects at a Glance

FY 22-23 CIP Funding by Category



Category	Amount	Percentage
Public Safety	\$1,405,000	28%
Streets/Sidewalks	1,005,000	20%
Facilities	880,000	17%
Drainage	500,000	10%
Green Infrastructure	400,000	8%
Environment	752,000	15%
IT/Planning	87,000	2%
Total	\$5,029,000	100%



Category/Project	Budget
Paving/Sidewalk	\$ 1,005,000
Facilities-City Hall	200,000
Facility- Sunset Ctr	150,000
Facility- SC Window	105,000
Facility-Library	300,000
Facility- Vista Lobos	25,000
Facility- Panel Upgrades	75,000
Facility- Resilient Infra.	85,000
Facility- HML Generator	60,000
Facility- Inspections	85,000
Facility- ADA	15,000
Drainage	500,000
Env- Coastal Engineering	150,000
Env-MTNP Stream	142,000
Env- Beautification	25,000
Env-Dunes	35,000
Env-Street Sweeper	550,000
Env-CPB Evs (2)	30,000
Safety-PD Renovation	1,300,000
Safety-Radios	30,000
Safety-Ambulance Equip	75,000
IT- System Upgrades	20,000
Planning- Property Files	67,000
Total	\$ 5,029,000



FY 2021-22 Projected Fund Balance

Projected Fund Balance June 30, 2022

Fund	Description	Audited Fund Balance June 2021	Revenue and Transfers In	Expenditures and Transfers Out	Proposed Fund Balance June 2022	Change in Fund Balance
101	General Fund	5,556,178	25,588,779	23,186,184	7,958,773	2,402,595
101	General Fund Reserve	3,198,332	120,698	-	3,319,030	120,698
101	General Fund Total	8,754,510	25,709,477	23,186,184	11,277,803	2,523,293
102	Hostelry	3,326,958	6,972,100	6,438,700	3,860,358	533,400
102	Hostelry Reserve	533,400	-	-	533,400	
102	Hostelry Total	3,860,358	6,972,100	6,438,700	4,393,758	
201	Gas Tax	212,823	167,400	306,564	73,659	(139,164)
202	Transportation Safety	237,709	250,600	319,000	169,309	(68,400)
203	COPS	55,866	154,600	154,600	55,866	-
204	Parking in Lieu	737,124	-	-	737,124	-
205	Asset Seizure	5,455	-	-	5,455	-
206	Local Measure Sales Tax	1,635,906	5,698,200	5,698,200	1,635,906	-
301	Capital Projects	539,863	2,953,676	3,228,052 *	265,487	(274,376)
401	Debt Service	393,133	882,656	882,656	393,133	-
501	Worker's Comp	(20,344)	68,144	47,800	-	20,344
502	OPEB Reserve	1,845,329	-	-	1,845,329	-
503	Veh & Eq Replacement	61,329	766,671	554,000 *	274,000	212,671
		18,319,061	43,623,524	40,815,756	21,126,829	2,807,768

* Includes carry-over projects



FY 2022-23 Projected Fund Balance

Proposed Fund Balance June 30, 2023

Fund	Description	Estimated Fund Balance June 2022	Revenue and Transfers In	Expenditures and Transfers Out	Proposed Fund Balance June 2022	Change in Fund Balance
101	General Fund	7,958,773	26,283,600	26,931,209	7,311,164	(647,609)
101	General Fund Reserve	3,319,030	647,609		3,966,639	647,609
101	General Fund Total	11,277,803	26,931,209	26,931,209	11,277,803	-
102	Hostelry	3,860,358	6,533,700	6,667,000	3,727,058	(133,300)
102	Hostelry Reserve	533,400	133,300		666,700	133,300
102	Hostelry Total	3,860,358	6,667,000	6,667,000	4,393,758	-
201	Gas Tax	73,659	209,200	209,200	73,659	-
202	Transportation Safety	169,309	202,100	202,100	169,309	-
203	COPS	55,866	158,000	158,000	55,866	-
204	Parking in Lieu	737,124	-	-	737,124	-
205	Asset Seizure	5,455	-	-	5,455	-
206	Local Measure Sales Tax	1,635,906	5,721,000	7,356,906	-	(1,635,906)
301	Capital Projects	265,487	4,282,697	4,349,000	199,184	(66,303)
401	Debt Service	393,133	485,170	878,303	-	(393,133)
501	Worker's Comp	-	148,160	148,160	-	-
502	OPEB Reserve	1,845,329	-	-	1,845,329	-
503	Veh & Eq Replacement	274,000	685,000	685,000	274,000	-
		21,126,829	45,489,536	47,584,878	19,031,487	(2,095,342)



Discussion Time!

