



**CITY OF SOUTH PASADENA
FINANCE COMMISSION
REGULAR MEETING AGENDA
THURSDAY, FEBRUARY 29 2024, at 6:30 p.m.
CITY COUNCIL CHAMBERS
1424 MISSION STREET, SOUTH PASADENA, CA 91030**

South Pasadena Finance Commission Statement of Civility

As your appointed governing board, we will treat each other, members of the public, and city employees with patience, civility, and courtesy as a model of the same behavior we wish to reflect in South Pasadena for the conduct of all city business and community participation. The decisions made today will be for the benefit of the South Pasadena community and not for personal gain.

NOTICE ON PUBLIC PARTICIPATION & ACCESSIBILITY

The South Pasadena Finance Commission Meeting will be conducted in-person from the City Council Chambers, located at 1424 Mission Street, South Pasadena.

The Meeting will be available:

- In Person - City Council Chambers, 1424 Mission Street
- Via Zoom – **Webinar ID: 871 1472 7171**

To maximize public safety while still maintaining transparency and public access, members of the public can observe the meeting via Zoom in one of the three methods below.

1. Go to the Zoom website, <https://zoom.us/join> and enter the Zoom Meeting information; or
2. Click on the following unique Zoom meeting link: <https://us06web.zoom.us/j/87114727171>
3. You may listen to the meeting by calling: +1-669-900-6833 and entering the Zoom Meeting ID.

CALL TO ORDER

Chair

Peter Giulioni Jr.

ROLL CALL

Chair

Peter Giulioni Jr.

Vice Chair

Sheila Rossi

Commissioner

Cynthia Quade

Commissioner

Y-Le Ho

Commissioner

Stephanie Hernandez

COUNCIL LIAISON:

Councilmember

Janet Braun

ELECTED TREASURER:

City Treasurer

Zhen Tao

PUBLIC COMMENT GUIDELINES

The City welcomes public input. If you would like to comment on an agenda item, members of the public may participate **by means of one of the following options:**

Option 1:

Participants will be able to “raise their hand” using the Zoom icon during the meeting, and they will have their microphone un-muted during comment portions of the agenda to speak for up to 3 minutes per item.

Option 2:

Email public comment(s) to fcpubliccomment@southpasadenaca.gov

Public Comments received in writing will not be read aloud at the meeting, but will be part of the meeting record. Written public comments will be uploaded online for public viewing under Additional Documents and available at the City Clerk’s Counter for viewing. There is no word limit on emailed Public Comment(s). Please make sure to indicate:

- 1) Agenda item you are submitting public comment on.
- 2) Submit by no later than February 29 at 12PM

NOTE: Pursuant to State law, the Commission may not discuss or take action on issues not on the meeting agenda, except that members of the Commission or staff may briefly respond to statements made or questions posed by persons exercising public testimony rights (Government Code Section 54954.2). Staff may be asked to follow up on such items.

1. Public Comment – General (Non-Agenda Items)

General Public Comment will be limited to 30 minutes at the beginning of the agenda. If there are speakers remaining in the queue, they will be heard at the end of the meeting. Only Speakers who sign up in the first 30 minutes of public comment will be queued up to speak.

INFORMATION

2. Year to Date (through January 31st) Revenue & Expenditures (General Fund)

ACTION/DISCUSSION

3. Mid-Year Budget Adjustments Review

Recommendation

It is recommended that the Finance Commission review and approve the mid-year report for City Council review.

4. Minutes from meetings on 8/24/23, 9/28/23 & 11/8/23

Recommendation

It is recommended that the Finance Commission review and approve the minutes for meetings on 8/24/23, 9/28/23, 11/8/23.

5. Election of the Finance Commission Chair and Vice Chair

COMMUNICATIONS

- 6. **City Council Liaison Communications**
- 7. **Staff Liaison Communications**
- 8. **Commissioner Communications**

ADJOURNMENT

UPCOMING REGULAR FINANCE COMMISSION MEETINGS

March 28, 2024 Regular Finance Commission Meeting 6:30 p.m.
 April 25, 2024 Regular Finance Commission Meeting 6:30 p.m.

PUBLIC ACCESS TO AGENDA DOCUMENTS


The complete agenda packet may be viewed on the City’s website, www.southpasadenaca.gov.

Meeting recordings will be available for public viewing after the meeting. Recordings will be uploaded to the City’s YouTube Channel no later than the next business day after the meeting.

The City’s YouTube Channel may be accessed at:

https://www.youtube.com/channel/UCnR169ohzi1AlewD_6sfwDA/featured

ACCOMMODATIONS

 The City of South Pasadena wishes to make all its public meetings accessible to the public. If special assistance is needed to participate in this meeting, please contact the Finance Department at (626) 403-7250 or FinanceDepartment@southpasadenaca.gov. Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities. Notification at least 48 hours prior to the meeting will assist staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting (28 CFR 35.102-35.104 ADA Title II).

CERTIFICATION OF POSTING

*I declare under penalty of perjury that I posted this notice of agenda for the meeting to be held on **February 26, 2024**, on the bulletin board in the courtyard of City Hall at 1414 Mission Street, South Pasadena, CA 91030, and on the City’s, website as required by law, on the date listed below.*

2/26/2024

Stephanie Pinto

Date

Stephanie Pínto, Management Analyst



City of South Pasadena Finance Department

Memo

Date: February 29, 2024

To: The Finance Commission

From: John Downs, Finance Director

Fiscal Year 2023-24 Year-to-Date General Fund revenues and expenditures by department through January 31, 2024

During the February 21, 2024 joint Special City Council/Finance Commission meeting to discuss the City's FY 2023-24 Annual Mid-Year report, the City Council along with the Finance Committee established an ad-hoc sub-committee to review and analyze the City's financial condition. The committee was comprised of two City Council members, Mayor Zneimer and City Council member Braun and two Finance Committee members, Finance Chair, Giulioni and Finance Vice Chair Rossi. At the ad-hoc's first meeting on February 26th, the ad-hoc committee requested a year-to-date revenue and expenditure report of the City's General Fund through January 31, 2024 be presented to the Finance Commission on their February 29th regularly scheduled meeting.

The Financial report will reflect General Fund revenues received as well as expenditures, by department from July 1, 2023 through January 31, 2024 on a line item basis. The report will be incorporated into the normal quarterly financial updates on a go-forward basis.

We look forward to discussing and sharing the City's year-to-date activities and will include prior year activity in upcoming reports. Thank you for your continued support as we work together to secure a prosperous and sustainable tomorrow for our community.

General Ledger

Budget Status



User: calvarez
 Printed: 2/26/2024 - 5:46 PM
 Period: 1 to 7, 2024

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 101	General Fund							
Dept 101-0000								
R01	Property Taxes							
101-0000-0000-4000-000	Property Tax - Current Secured	14,543,151.00	5,967,943.53	5,967,943.53	8,575,207.47	0.00	8,575,207.47	58.96
101-0000-0000-4010-000	Property Tax - Unsecured	448,243.00	72,327.24	72,327.24	375,915.76	0.00	375,915.76	83.86
101-0000-0000-4015-000	Property Tax - Residual SA	139,050.00	0.00	0.00	139,050.00	0.00	139,050.00	100.00
101-0000-0000-4020-000	Property Tax - Prior Years	3,090.00	-18,866.72	-18,866.72	21,956.72	0.00	21,956.72	710.57
101-0000-0000-4030-000	Property Tax - Int & Pen	30,900.00	23,172.36	23,172.36	7,727.64	0.00	7,727.64	25.01
101-0000-0000-4035-000	Property Tax - Postponement	30,543.00	0.00	0.00	30,543.00	0.00	30,543.00	100.00
101-0000-0000-4040-000	Highway Rental	115,477.00	0.00	0.00	115,477.00	0.00	115,477.00	100.00
101-0000-0000-4050-000	Homeowners Exemption	61,800.00	8,534.05	8,534.05	53,265.95	0.00	53,265.95	86.19
101-0000-0000-4060-000	Supplemental - Sec/Unsec	422,223.00	82,337.14	82,337.14	339,885.86	0.00	339,885.86	80.50
	R01 Sub Totals:	15,794,477.00	6,135,447.60	6,135,447.60	9,659,029.40	0.00	9,659,029.40	61.15
R05	Assessments							
101-0000-0000-4150-000	Library Special Tax	375,150.00	162,951.09	162,951.09	212,198.91	0.00	212,198.91	56.56
	R05 Sub Totals:	375,150.00	162,951.09	162,951.09	212,198.91	0.00	212,198.91	56.56
R10	Sales Taxes							
101-0000-0000-4200-000	Sales & Use Tax	2,972,321.00	902,807.08	902,807.08	2,069,513.92	0.00	2,069,513.92	69.63
101-0000-0000-4200-001	Sales Tax "In Lieu"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4200-002	Sales Tax - Measure A	3,121,000.00	992,002.82	992,002.82	2,128,997.18	0.00	2,128,997.18	68.22
	R10 Sub Totals:	6,093,321.00	1,894,809.90	1,894,809.90	4,198,511.10	0.00	4,198,511.10	68.90
R11	Other Taxes							
101-0000-0000-4201-000	PSAF - Prop 172 Sales Tax	384,712.00	116,591.79	116,591.79	268,120.21	0.00	268,120.21	69.69
101-0000-0000-4210-001	Franchise - Refuse	593,236.00	328,102.29	328,102.29	265,133.71	0.00	265,133.71	44.69
101-0000-0000-4210-002	Franchise - Cable TV	230,659.00	50,041.09	50,041.09	180,617.91	0.00	180,617.91	78.31
101-0000-0000-4210-003	Franchise - Electric	168,800.00	0.00	0.00	168,800.00	0.00	168,800.00	100.00
101-0000-0000-4210-004	Franchise - Gas	68,783.00	0.00	0.00	68,783.00	0.00	68,783.00	100.00
101-0000-0000-4220-000	Real Property Transfer	210,000.00	102,236.78	102,236.78	107,763.22	0.00	107,763.22	51.32
	R11 Sub Totals:	1,656,190.00	596,971.95	596,971.95	1,059,218.05	0.00	1,059,218.05	63.96
R12	Utility Users Taxes							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-0000-0000-4230-001	Utility Tax - Water	903,100.00	510,887.82	510,887.82	392,212.18	0.00	392,212.18	43.43
101-0000-0000-4230-002	Utility Tax - Electric	2,136,916.00	978,081.59	978,081.59	1,158,834.41	0.00	1,158,834.41	54.23
101-0000-0000-4230-003	Utility Tax - Gas	643,302.00	142,158.35	142,158.35	501,143.65	0.00	501,143.65	77.90
101-0000-0000-4230-004	Utility Tax - Telephone	396,609.00	169,644.19	169,644.19	226,964.81	0.00	226,964.81	57.23
101-0000-0000-4230-006	Utility Tax - Cable	272,535.00	107,188.80	107,188.80	165,346.20	0.00	165,346.20	60.67
	R12 Sub Totals:	4,352,462.00	1,907,960.75	1,907,960.75	2,444,501.25	0.00	2,444,501.25	56.16
R15	Licenses & Permits							
101-0000-0000-4400-000	Business License	391,000.00	245,346.21	245,346.21	145,653.79	0.00	145,653.79	37.25
101-0000-0000-4405-000	Business License SB1186 Fee	9,400.00	6,020.00	6,020.00	3,380.00	0.00	3,380.00	35.96
101-0000-0000-4420-000	Bus Lic Penalties & Trans	8,000.00	12,561.69	12,561.69	-4,561.69	0.00	-4,561.69	0.00
101-0000-0000-4440-000	Tobacco Retail Permit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4445-000	Filming Permits	85,000.00	25,232.00	25,232.00	59,768.00	0.00	59,768.00	70.32
101-0000-0000-4460-000	Parking Permits	252,000.00	149,550.17	149,550.17	102,449.83	0.00	102,449.83	40.65
101-0000-0000-4465-001	Fire Permits	12,000.00	10,166.66	10,166.66	1,833.34	0.00	1,833.34	15.28
101-0000-0000-4470-001	Grading Permits	300.00	0.00	0.00	300.00	0.00	300.00	100.00
101-0000-0000-4470-002	Street / Curb Permits	30,000.00	23,392.00	23,392.00	6,608.00	0.00	6,608.00	22.03
101-0000-0000-4470-004	Street Closure Permits	3,000.00	498.50	498.50	2,501.50	0.00	2,501.50	83.38
101-0000-0000-4470-005	Newsrack Permits	500.00	0.00	0.00	500.00	0.00	500.00	100.00
101-0000-0000-4480-000	FOG Wastewater Permit	5,000.00	292.00	292.00	4,708.00	0.00	4,708.00	94.16
	R15 Sub Totals:	796,200.00	473,059.23	473,059.23	323,140.77	0.00	323,140.77	40.59
R20	Fines, Forfeitures & Penalties							
101-0000-0000-4600-000	Vehicle Code Fines	18,500.00	21,031.23	21,031.23	-2,531.23	0.00	-2,531.23	0.00
101-0000-0000-4610-000	Parking Citations	38,000.00	21,523.65	21,523.65	16,476.35	0.00	16,476.35	43.36
101-0000-0000-4620-000	Other Court Fines	1,500.00	6,270.19	6,270.19	-4,770.19	0.00	-4,770.19	0.00
	R20 Sub Totals:	58,000.00	48,825.07	48,825.07	9,174.93	0.00	9,174.93	15.82
R25	Use of Money & Property							
101-0000-0000-4800-000	Interest Income	950,437.00	0.00	0.00	950,437.00	0.00	950,437.00	100.00
101-0000-0000-4802-000	Gain / Loss on Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4805-000	Unrealized Gain / Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4815-000	Chamber Farmers Mkt Cap Impr	5,022.00	5,944.22	5,944.22	-922.22	0.00	-922.22	0.00
101-0000-0000-4820-000	Rental - Stables	140,000.00	76,823.50	76,823.50	63,176.50	0.00	63,176.50	45.13
101-0000-0000-4820-001	Rental - Stables - CIP Rsv	60,000.00	35,210.77	35,210.77	24,789.23	0.00	24,789.23	41.32
101-0000-0000-4825-000	Rental - Tennis	108,000.00	25,248.00	25,248.00	82,752.00	0.00	82,752.00	76.62
101-0000-0000-4825-001	Rental - Tennis - CIP Rsv	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4830-001	Rental - Cellular Site	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4830-002	Rental - Cell Phone Site	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4830-003	Rental - Cell Site - AT&T	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4830-004	Cell Phone - CW/Bilicke	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4830-005	Cell Phone - Verizon San Pas.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4830-006	Cell Phone - Cingular OG	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-0000-0000-4830-007	Cell Phone - Cingular ASP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4830-008	Cell Phone - Sprint - BWTI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4830-009	Cell Phone - Metro PCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4830-010	Cell Phone - Verizon MH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4835-000	Rental - TWC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4840-000	Rental - War Memorial Building	32,000.00	29,455.00	29,455.00	2,545.00	0.00	2,545.00	7.95
101-0000-0000-4850-000	Rental - Eddie Park	2,000.00	1,881.00	1,881.00	119.00	0.00	119.00	5.95
101-0000-0000-4860-000	Rental - Library Comm Room	20,000.00	14,581.00	14,581.00	5,419.00	0.00	5,419.00	27.10
101-0000-0000-4870-000	Rental - Racquet Ball Ctr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4885-000	Rental - Sr Citizen Ctr	12,000.00	2,576.00	2,576.00	9,424.00	0.00	9,424.00	78.53
101-0000-0000-4890-000	Rental - Farmer's Market	12,555.00	6,792.24	6,792.24	5,762.76	0.00	5,762.76	45.90
101-0000-0000-4891-000	Rental - Orange Grove	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4892-000	Rental - Misc	0.00	6,336.09	6,336.09	-6,336.09	0.00	-6,336.09	0.00
101-0000-0000-4893-000	Rental - Batting Cages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-4894-000	Rental - Youth House	3,000.00	1,842.40	1,842.40	1,157.60	0.00	1,157.60	38.59
	R25 Sub Totals:	1,345,014.00	206,690.22	206,690.22	1,138,323.78	0.00	1,138,323.78	84.63
R30	Intergovernmental							
101-0000-0000-5000-000	Motor Vehicle In Lieu	0.00	151.00	151.00	-151.00	0.00	-151.00	0.00
101-0000-0000-5002-000	Motor Vehicle In Lieu Adj.	3,905,907.00	0.00	0.00	3,905,907.00	0.00	3,905,907.00	100.00
101-0000-0000-5020-000	State Reimb - Police Training	18,000.00	13,175.97	13,175.97	4,824.03	0.00	4,824.03	26.80
101-0000-0000-5030-000	State Mandated Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5035-018	Reimb - Booking Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5071-003	Miscellaneous Grants	136,000.00	26,134.02	26,134.02	109,865.98	0.00	109,865.98	80.78
101-0000-0000-5071-005	Non-Federal Grants - Pub. Wrks	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5071-007	Misc Federal Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5071-011	Library Svc. CENIC Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5073-001	Federal Grants - Police	21,500.00	236,385.20	236,385.20	-214,885.20	0.00	-214,885.20	0.00
101-0000-0000-5073-002	Federal Grants - Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5073-003	Federal Grants - Planning	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5073-005	SLF Recovery Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5077-003	Metro Gold Line Authority	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5302-000	Shared Fire Command Reimb.	157,000.00	0.00	0.00	157,000.00	0.00	157,000.00	100.00
101-0000-0000-5310-001	Fire Interagency Support Reimb	300,000.00	17,946.07	17,946.07	282,053.93	0.00	282,053.93	94.02
	R30 Sub Totals:	4,538,407.00	293,792.26	293,792.26	4,244,614.74	0.00	4,244,614.74	93.53
R35	Charges for Current Services							
101-0000-0000-5150-001	Business License App Fee	22,000.00	15,162.00	15,162.00	6,838.00	0.00	6,838.00	31.08
101-0000-0000-5150-002	Non Sufficient Fund Chg	0.00	231.82	231.82	-231.82	0.00	-231.82	0.00
101-0000-0000-5200-001	Community Development Misc Fee	30,000.00	64.90	64.90	29,935.10	0.00	29,935.10	99.78
101-0000-0000-5200-002	Planning Fees	300,000.00	82,264.60	82,264.60	217,735.40	0.00	217,735.40	72.58
101-0000-0000-5200-003	Plan Check	700,000.00	335,157.86	335,157.86	364,842.14	0.00	364,842.14	52.12
101-0000-0000-5200-004	Building Permits	600,000.00	473,210.49	473,210.49	126,789.51	0.00	126,789.51	21.13

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-0000-0000-5200-007	Administrative Citations	25,000.00	5,881.41	5,881.41	19,118.59	0.00	19,118.59	76.47
101-0000-0000-5200-008	Design Review Fee	38,000.00	16,531.00	16,531.00	21,469.00	0.00	21,469.00	56.50
101-0000-0000-5200-009	Cultural Heritage (CHC) Fee	30,000.00	18,258.58	18,258.58	11,741.42	0.00	11,741.42	39.14
101-0000-0000-5200-010	Art Development Fees	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	100.00
101-0000-0000-5220-001	Engineering Fees - Misc	110,000.00	74,720.30	74,720.30	35,279.70	0.00	35,279.70	32.07
101-0000-0000-5220-002	Engineering Plan Check	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
101-0000-0000-5220-003	Banner Installation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5220-004	Backflow Prevention Penalty	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5220-005	Water Install Inspect Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5221-000	Public Works Plan Check Fees	0.00	767.00	767.00	-767.00	0.00	-767.00	0.00
101-0000-0000-5223-000	NPDES - Wastewater Discharge	94,000.00	47,313.04	47,313.04	46,686.96	0.00	46,686.96	49.67
101-0000-0000-5224-000	Public Works - Filming	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5230-001	Police Special Svcs	2,500.00	1,668.00	1,668.00	832.00	0.00	832.00	33.28
101-0000-0000-5230-003	Police DUI Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5230-004	Vehicle Impound Fees	27,000.00	30,513.00	30,513.00	-3,513.00	0.00	-3,513.00	0.00
101-0000-0000-5230-005	Police Svcs - Filming	326,000.00	69,421.25	69,421.25	256,578.75	0.00	256,578.75	78.71
101-0000-0000-5230-006	Patch Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5255-000	Passport Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5260-000	Library Fees	700.00	576.40	576.40	123.60	0.00	123.60	17.66
101-0000-0000-5260-002	Library Fines	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5260-003	Library Replacements	6,200.00	3,657.75	3,657.75	2,542.25	0.00	2,542.25	41.00
101-0000-0000-5260-004	Library Equip. Rental	1,400.00	1,528.00	1,528.00	-128.00	0.00	-128.00	0.00
101-0000-0000-5265-002	Sr. Citizens Classes	16,000.00	10,625.00	10,625.00	5,375.00	0.00	5,375.00	33.59
101-0000-0000-5265-003	Sr. Citizens Membership	8,000.00	7,602.00	7,602.00	398.00	0.00	398.00	4.98
101-0000-0000-5265-004	Sr. Citizens Bus Trips	3,500.00	4,131.00	4,131.00	-631.00	0.00	-631.00	0.00
101-0000-0000-5265-005	Snr. Citizens Center Programs	1,120.00	1,314.20	1,314.20	-194.20	0.00	-194.20	0.00
101-0000-0000-5265-006	Bingo - Coffee - Med. I.D.	500.00	355.00	355.00	145.00	0.00	145.00	29.00
101-0000-0000-5270-001	Camp Med Fees	390,000.00	132,009.00	132,009.00	257,991.00	0.00	257,991.00	66.15
101-0000-0000-5270-002	Recreation Classes	230,000.00	97,957.84	97,957.84	132,042.16	0.00	132,042.16	57.41
101-0000-0000-5270-003	Special Events	10,000.00	19,836.00	19,836.00	-9,836.00	0.00	-9,836.00	0.00
101-0000-0000-5270-004	MTA Bus Pass - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5270-005	Park/Field Reservations	60,000.00	46,817.56	46,817.56	13,182.44	0.00	13,182.44	21.97
101-0000-0000-5270-007	Adult Sports	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5270-008	Concerts in the Park	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
101-0000-0000-5270-009	War Memorial Kitchen	2,500.00	794.00	794.00	1,706.00	0.00	1,706.00	68.24
101-0000-0000-5280-001	Animal Control Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5289-001	Fire Dept - Filming	130,000.00	46,707.25	46,707.25	83,292.75	0.00	83,292.75	64.07
101-0000-0000-5289-002	Fire Dept - Plan Check	25,000.00	26,876.59	26,876.59	-1,876.59	0.00	-1,876.59	0.00
101-0000-0000-5289-003	Hazmat Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5289-004	Fire Alarm Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5289-007	Fire Dept - Inspection	100,000.00	83,967.39	83,967.39	16,032.61	0.00	16,032.61	16.03
101-0000-0000-5290-001	Paramedic Fees	625,000.00	545,493.51	545,493.51	79,506.49	0.00	79,506.49	12.72
101-0000-0000-5300-000	Paramedic Subscriptions	35,000.00	23,922.50	23,922.50	11,077.50	0.00	11,077.50	31.65

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-0000-0000-5305-001	Fire Miscellaneous	100.00	0.00	0.00	100.00	0.00	100.00	100.00
101-0000-0000-5530-400	PD Reports & Misc Fees	7,000.00	5,991.70	5,991.70	1,008.30	0.00	1,008.30	14.40
101-0000-0000-5530-500	Fire Reports & Misc Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5570-000	Lease Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R35 Sub Totals:	3,991,520.00	2,231,327.94	2,231,327.94	1,760,192.06	0.00	1,760,192.06	44.10
R40	Other Revenue							
101-0000-0000-5400-000	Sale of Property	0.00	6,458.91	6,458.91	-6,458.91	0.00	-6,458.91	0.00
101-0000-0000-5420-000	Workers Comp Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5425-000	Gen. Liability Insurance Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5430-000	Damage to City Property	0.00	5,459.59	5,459.59	-5,459.59	0.00	-5,459.59	0.00
101-0000-0000-5440-000	Candidate Filing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5450-000	Commissions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5460-000	Recycling Revenue	16,508.00	4,650.37	4,650.37	11,857.63	0.00	11,857.63	71.83
101-0000-0000-5460-001	Recycling Container	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5490-000	Cash Over/Short	0.00	2.00	2.00	-2.00	0.00	-2.00	0.00
101-0000-0000-5490-002	Over/Short - Police	0.00	3.00	3.00	-3.00	0.00	-3.00	0.00
101-0000-0000-5490-003	Over/Short - Sr. Ctr & Rec	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5490-008	Over/Short - Planning/Bldg	0.00	858.41	858.41	-858.41	0.00	-858.41	0.00
101-0000-0000-5501-001	Donations - Misc	0.00	205.00	205.00	-205.00	0.00	-205.00	0.00
101-0000-0000-5501-003	Donations - Senior Meals	39,600.00	13,924.25	13,924.25	25,675.75	0.00	25,675.75	64.84
101-0000-0000-5501-005	Donations - Library	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5501-012	Donations - Tree Dedication	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5505-000	Miscellaneous	10,000.00	25,520.31	25,520.31	-15,520.31	0.00	-15,520.31	0.00
101-0000-0000-5505-001	Duplication Fees	4,000.00	13.40	13.40	3,986.60	0.00	3,986.60	99.67
101-0000-0000-5505-002	SLF Recovery Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5505-003	Miscellaneous Grants - Senior	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5510-000	Credit Card Transaction Fee	9,000.00	44,580.69	44,580.69	-35,580.69	0.00	-35,580.69	0.00
101-0000-0000-5550-000	Prior Year Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5610-000	Reimbursement - Sewer Fund	69,022.00	69,022.07	69,022.07	-0.07	0.00	-0.07	0.00
101-0000-0000-5620-000	Reimbursement - LLD Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5630-000	Reimbursement - CRA Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-0000-0000-5640-000	Reimbursement - Water Fund	414,362.00	414,361.83	414,361.83	0.17	0.00	0.17	0.00
101-0000-0000-5650-000	Other Financing Source:Subscr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R40 Sub Totals:	562,492.00	585,059.83	585,059.83	-22,567.83	0.00	-22,567.83	0.00
R50	Interfund Transfers							
101-0000-0000-9911-000	Transfers In	4,693.00	0.00	0.00	4,693.00	0.00	4,693.00	100.00
	R50 Sub Totals:	4,693.00	0.00	0.00	4,693.00	0.00	4,693.00	100.00
	Revenue Sub Totals:	39,567,926.00	14,536,895.84	14,536,895.84	25,031,030.16	0.00	25,031,030.16	63.26

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0000 Sub Totals:	-39,567,926.00	-14,536,895.84	-14,536,895.84	-25,031,030.16	0.00		
Dept 101-1010	City Council							
E01	Salaries & Wages							
101-1010-1011-7000-000	Salaries - Permanent	0.00	2,060.00	2,060.00	-2,060.00	0.00	-2,060.00	0.00
101-1010-1011-7010-000	Salaries - Temp / Part	18,000.00	9,000.00	9,000.00	9,000.00	0.00	9,000.00	50.00
	E01 Sub Totals:	18,000.00	11,060.00	11,060.00	6,940.00	0.00	6,940.00	38.56
E05	Benefits							
101-1010-1011-7110-000	Workers Compensation	252.00	120.68	120.68	131.32	0.00	131.32	52.11
101-1010-1011-7170-000	FICA - Medicare	1,450.00	753.09	753.09	696.91	0.00	696.91	48.06
	E05 Sub Totals:	1,702.00	873.77	873.77	828.23	0.00	828.23	48.66
E10	Operating Expense							
101-1010-1011-8000-000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1010-1011-8010-000	Postage	8,000.00	2,002.18	2,002.18	5,997.82	0.00	5,997.82	74.97
101-1010-1011-8020-000	Special Department Expense	49,000.00	20,749.85	20,749.85	28,250.15	0.00	28,250.15	57.65
101-1010-1011-8021-000	Discretionary Fund Program	33,700.00	2,125.00	2,125.00	31,575.00	0.00	31,575.00	93.69
101-1010-1011-8060-000	Dues/Subscriptions/Memberships	500.00	0.00	0.00	500.00	0.00	500.00	100.00
101-1010-1011-8090-000	Convention & Meeting Expense	8,000.00	10,650.96	10,650.96	-2,650.96	0.00	-2,650.96	0.00
101-1010-1011-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	99,200.00	35,527.99	35,527.99	63,672.01	0.00	63,672.01	64.19
E15	Capital Outlay							
101-1010-1011-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E15 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	118,902.00	47,461.76	47,461.76	71,440.24	0.00	71,440.24	60.08
	Dept 1010 Sub Totals:	118,902.00	47,461.76	47,461.76	71,440.24	0.00		
Dept 101-1020	City Clerk							
E01	Salaries & Wages							
101-1020-1021-7000-000	Salaries - Permanent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-7010-000	Salaries - Temp / Part	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-7020-000	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-7040-000	Holiday	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-7070-000	Leave Buyback	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E05	Benefits							
101-1020-1021-7100-000	Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-1020-1021-7108-000	Deferred Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-7110-000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-7122-000	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-7130-000	Group Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-7140-000	Optical Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-7150-000	Dental Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-7160-000	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-7170-000	FICA - Medicare	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E05 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E10	Operating Expense							
101-1020-1021-8000-000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8010-000	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8020-000	Special Department Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8040-000	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8050-000	Printing/Duplicating	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8060-000	Dues & Memberships	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8070-000	Mileage/Auto Allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8090-000	Convention & Meeting Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8095-000	Commissioner Congress	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8110-000	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8170-000	Professional Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8180-000	Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8200-000	Training Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8300-000	Lease Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1022-8000-000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1022-8010-000	Postage	100.00	0.00	0.00	100.00	0.00	100.00	100.00
101-1020-1022-8020-000	Special Department Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1022-8040-000	Advertising	2,300.00	0.00	0.00	2,300.00	0.00	2,300.00	100.00
101-1020-1022-8070-000	Mileage/Auto Allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1022-8090-000	Conference & Meeting Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1022-8170-000	Professional Service	61,500.00	-75.92	-75.92	61,575.92	0.00	61,575.92	100.12
	E10 Sub Totals:	63,900.00	-75.92	-75.92	63,975.92	0.00	63,975.92	100.12
E15	Capital Outlay							
101-1020-1021-8520-000	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1021-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1020-1022-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E15 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	63,900.00	-75.92	-75.92	63,975.92	0.00	63,975.92	100.12
	Dept 1020 Sub Totals:	63,900.00	-75.92	-75.92	63,975.92	0.00		
Dept 101-2010	City Manager							
E01	Salaries & Wages							
101-2010-2011-7000-000	Salaries - Permanent	693,542.00	355,816.72	355,816.72	337,725.28	0.00	337,725.28	48.70
101-2010-2011-7010-000	Salaries - Temp / Part	35,128.00	22,154.49	22,154.49	12,973.51	0.00	12,973.51	36.93
101-2010-2011-7011-000	Salaries - PT Stipend	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2011-7015-000	Salaries - Golden St. Festival	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2011-7020-000	Overtime	0.00	5,369.42	5,369.42	-5,369.42	0.00	-5,369.42	0.00
101-2010-2011-7040-000	Holiday	8,847.00	0.00	0.00	8,847.00	0.00	8,847.00	100.00
101-2010-2011-7070-000	Leave Buyback	25,608.00	0.00	0.00	25,608.00	0.00	25,608.00	100.00
	E01 Sub Totals:	763,125.00	383,340.63	383,340.63	379,784.37	0.00	379,784.37	49.77
E05	Benefits							
101-2010-2011-7055-000	IOD - Non-safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2011-7100-000	Retirement	73,787.00	37,655.02	37,655.02	36,131.98	0.00	36,131.98	48.97
101-2010-2011-7100-010	CalPERS UAL	110,175.00	111,162.02	111,162.02	-987.02	0.00	-987.02	0.00
101-2010-2011-7108-000	Deferred Compensation	6,820.00	3,337.74	3,337.74	3,482.26	0.00	3,482.26	51.06
101-2010-2011-7110-000	Workers Compensation	8,081.00	3,938.04	3,938.04	4,142.96	0.00	4,142.96	51.27
101-2010-2011-7120-000	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2011-7122-000	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2011-7130-000	Group Health Insurance	73,170.00	41,487.47	41,487.47	31,682.53	0.00	31,682.53	43.30
101-2010-2011-7140-000	Optical Insurance	1,048.00	595.39	595.39	452.61	0.00	452.61	43.19
101-2010-2011-7150-000	Dental Insurance	3,911.00	2,205.74	2,205.74	1,705.26	0.00	1,705.26	43.60
101-2010-2011-7160-000	Life Insurance	515.00	256.68	256.68	258.32	0.00	258.32	50.16
101-2010-2011-7170-000	FICA - Medicare	12,744.00	5,646.89	5,646.89	7,097.11	0.00	7,097.11	55.69
101-2010-2011-7180-000	City Manager's Car allowance	6,000.00	3,500.00	3,500.00	2,500.00	0.00	2,500.00	41.67
	E05 Sub Totals:	296,251.00	209,784.99	209,784.99	86,466.01	0.00	86,466.01	29.19
E10	Operating Expense							
101-2010-2011-8000-000	Office Supplies	10,000.00	3,818.64	3,818.64	6,181.36	0.00	6,181.36	61.81
101-2010-2011-8010-000	Postage	4,000.00	6.04	6.04	3,993.96	0.00	3,993.96	99.85
101-2010-2011-8020-000	Special Department Expense	8,500.00	12,323.66	12,323.66	-3,823.66	0.00	-3,823.66	0.00
101-2010-2011-8050-000	Printing/Duplicating	6,000.00	2,734.10	2,734.10	3,265.90	0.00	3,265.90	54.43
101-2010-2011-8060-000	Dues & Memberships	44,437.00	40,018.58	40,018.58	4,418.42	0.00	4,418.42	9.94
101-2010-2011-8090-000	Convention & Meeting Expense	17,198.00	16,813.14	16,813.14	384.86	0.00	384.86	2.24
101-2010-2011-8100-000	Vehicle Maintenance	0.00	-40.00	-40.00	40.00	0.00	40.00	0.00
101-2010-2011-8110-000	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2011-8120-000	Building Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2011-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2011-8170-000	Professional Service	40,000.00	6,433.90	6,433.90	33,566.10	3,447.50	30,118.60	75.30

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-2010-2011-8180-000	Contract Services	10,000.00	232.00	232.00	9,768.00	0.00	9,768.00	97.68
101-2010-2011-8200-000	Training Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2011-8220-000	Communications Spec Dept Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2011-8230-000	Communications Prof Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2011-8272-000	CM Emergency	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
101-2010-2011-8300-000	Lease Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8000-000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8010-000	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8020-000	Special Department Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8040-000	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8050-000	Printing Duplicating	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8060-000	Dues & Memberships	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8090-000	Convention & Meeting Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8110-000	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8160-000	Legal Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8170-000	Professional Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8180-000	Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8200-000	Training Expense	0.00	-140.00	-140.00	140.00	0.00	140.00	0.00
101-2010-2021-8010-000	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2021-8020-000	Special Department Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2021-8050-000	Printing Duplicating	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2021-8060-000	Dues/Memberships/Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2021-8090-000	Convention & Meeting Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2021-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2021-8160-000	Legal Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2021-8170-000	Professional Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2021-8180-000	Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2032-8020-000	Special Department Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2032-8060-000	Dues & Memberships	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2032-8110-000	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2032-8150-000	Telephone	0.00	-35.71	-35.71	35.71	0.00	35.71	0.00
101-2010-2032-8170-000	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2032-8180-000	Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2032-8300-000	Lease Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2032-8301-000	Copier Usage Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2501-8160-000	Legal Services	420,000.00	410,987.08	410,987.08	9,012.92	0.00	9,012.92	2.15
101-2010-2501-8161-000	Settlements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2501-8163-000	Legal Services-CalTrans Housng	53,000.00	33,676.46	33,676.46	19,323.54	7,976.54	11,347.00	21.41
101-2010-2501-8170-000	Professional Services	0.00	7,211.40	7,211.40	-7,211.40	0.00	-7,211.40	0.00
	E10 Sub Totals:	638,135.00	534,039.29	534,039.29	104,095.71	11,424.04	92,671.67	14.52
E15	Capital Outlay							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-2010-2011-8520-000	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2011-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2013-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2010-2032-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E15 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	1,697,511.00	1,127,164.91	1,127,164.91	570,346.09	11,424.04	558,922.05	32.93
	Dept 2010 Sub Totals:	1,697,511.00	1,127,164.91	1,127,164.91	570,346.09	11,424.04		
Dept 101-2020	City Manager							
E10	Operating Expense							
101-2020-2012-8020-000	Special Department Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2020-2012-8050-000	Printing/Duplicating	8,000.00	6,371.35	6,371.35	1,628.65	0.00	1,628.65	20.36
101-2020-2012-8060-000	Dues & Memberships	3,275.00	0.00	0.00	3,275.00	0.00	3,275.00	100.00
101-2020-2012-8180-000	Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2020-2012-8190-000	Community Engagement	20,000.00	22,150.00	22,150.00	-2,150.00	0.00	-2,150.00	0.00
101-2020-2012-8220-000	Communications Spec. Dep. Exp.	19,000.00	19,429.00	19,429.00	-429.00	0.00	-429.00	0.00
101-2020-2012-8230-000	Communications Prof. Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2020-2012-8331-000	Subscription Finan. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2020-2012-8332-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2020-2012-8334-000	Subscription Finan Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	50,275.00	47,950.35	47,950.35	2,324.65	0.00	2,324.65	4.62
E11	Other Expenses							
101-2020-2012-5650-000	Expenditure: Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2020-2012-8195-000	Expenditure: Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E11 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	50,275.00	47,950.35	47,950.35	2,324.65	0.00	2,324.65	4.62
	Dept 2020 Sub Totals:	50,275.00	47,950.35	47,950.35	2,324.65	0.00		
Dept 101-2030	Management Services							
E01	Salaries & Wages							
101-2030-2031-7000-000	Salaries Permenant	170,781.00	169,091.55	169,091.55	1,689.45	0.00	1,689.45	0.99
101-2030-2031-7010-000	Salaries - Temp / Part	78,000.00	-7,893.74	-7,893.74	85,893.74	0.00	85,893.74	110.12
101-2030-2031-7020-000	Overtime	0.00	2,400.76	2,400.76	-2,400.76	0.00	-2,400.76	0.00
101-2030-2031-7070-000	Leave Buyback	3,146.00	0.00	0.00	3,146.00	0.00	3,146.00	100.00
101-2030-2031-7130-000	Group Health Insurance	7,979.00	12,382.46	12,382.46	-4,403.46	0.00	-4,403.46	0.00
101-2030-2031-7140-000	Optical Insurance	153.00	240.23	240.23	-87.23	0.00	-87.23	0.00
101-2030-2031-7150-000	Dental Insurance	567.00	845.56	845.56	-278.56	0.00	-278.56	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-2030-2033-7000-000	Salaries - Permanent	182,655.00	61,848.85	61,848.85	120,806.15	0.00	120,806.15	66.14
101-2030-2033-7010-000	Salaries - Temp / Part	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2030-2033-7020-000	Overtime	0.00	3,564.78	3,564.78	-3,564.78	0.00	-3,564.78	0.00
101-2030-2033-7100-000	Retirement	14,612.00	4,701.61	4,701.61	9,910.39	0.00	9,910.39	67.82
101-2030-2033-7108-000	Deferred Compensation	1,827.00	563.02	563.02	1,263.98	0.00	1,263.98	69.18
101-2030-2033-7110-000	Workers Compensation	1,984.00	637.28	637.28	1,346.72	0.00	1,346.72	67.88
101-2030-2033-7120-000	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2030-2033-7130-000	Group Health Insurance	29,820.00	6,875.00	6,875.00	22,945.00	0.00	22,945.00	76.95
101-2030-2033-7140-000	Optical Insurance	405.00	150.92	150.92	254.08	0.00	254.08	62.74
101-2030-2033-7150-000	Dental Insurance	1,510.00	531.19	531.19	978.81	0.00	978.81	64.82
101-2030-2033-7160-000	Life Insurance	198.00	73.93	73.93	124.07	0.00	124.07	62.66
101-2030-2033-7170-000	FICA - Medicare	2,648.00	926.90	926.90	1,721.10	0.00	1,721.10	65.00
101-2030-2034-7000-000	Salaries - Permanent	268,340.00	126,500.31	126,500.31	141,839.69	0.00	141,839.69	52.86
101-2030-2034-7010-000	Salaries - Temp / Part	75,080.00	124,777.06	124,777.06	-49,697.06	0.00	-49,697.06	0.00
101-2030-2034-7020-000	Overtime	0.00	4,032.78	4,032.78	-4,032.78	0.00	-4,032.78	0.00
101-2030-2034-7100-000	Retirement	27,489.00	13,843.76	13,843.76	13,645.24	0.00	13,645.24	49.64
101-2030-2034-7108-000	Deferred Compensation	2,683.00	1,255.09	1,255.09	1,427.91	0.00	1,427.91	53.22
101-2030-2034-7110-000	Workers Compensation	2,914.00	4,109.62	4,109.62	-1,195.62	0.00	-1,195.62	0.00
101-2030-2034-7130-000	Group Health Insurance	44,067.00	14,548.73	14,548.73	29,518.27	0.00	29,518.27	66.98
101-2030-2034-7140-000	Optical Insurance	536.00	234.48	234.48	301.52	0.00	301.52	56.25
101-2030-2034-7150-000	Dental Insurance	2,003.00	848.26	848.26	1,154.74	0.00	1,154.74	57.65
101-2030-2034-7160-000	Life Insurance	248.00	122.11	122.11	125.89	0.00	125.89	50.76
101-2030-2034-7170-000	FICA - Medicare	3,891.00	3,672.17	3,672.17	218.83	0.00	218.83	5.62
	E01 Sub Totals:	923,536.00	550,884.67	550,884.67	372,651.33	0.00	372,651.33	40.35
E05	Benefits							
101-2030-2031-7100-000	Retirement	22,646.00	17,502.08	17,502.08	5,143.92	0.00	5,143.92	22.71
101-2030-2031-7100-010	CalPERS UAL	50,376.00	50,827.30	50,827.30	-451.30	0.00	-451.30	0.00
101-2030-2031-7108-000	Deferred Compensation	1,708.00	1,623.48	1,623.48	84.52	0.00	84.52	4.95
101-2030-2031-7110-000	Workers Compensation	2,392.00	1,592.53	1,592.53	799.47	0.00	799.47	33.42
101-2030-2031-7160-000	Life Insurance	92.00	132.81	132.81	-40.81	0.00	-40.81	0.00
101-2030-2031-7170-000	FICA - Medicare	6,263.00	2,327.49	2,327.49	3,935.51	0.00	3,935.51	62.84
101-2030-2034-7100-010	CalPERS UAL	37,944.00	38,283.93	38,283.93	-339.93	0.00	-339.93	0.00
	E05 Sub Totals:	121,421.00	112,289.62	112,289.62	9,131.38	0.00	9,131.38	7.52
E10	Operating Expense							
101-2030-2031-8000-000	Office Supplies	15,000.00	4,342.03	4,342.03	10,657.97	0.00	10,657.97	71.05
101-2030-2031-8010-000	Postage	300.00	0.00	0.00	300.00	0.00	300.00	100.00
101-2030-2031-8020-000	Special Department Expense	1,000.00	908.96	908.96	91.04	0.00	91.04	9.10
101-2030-2031-8050-000	Printing/Duplicating	500.00	0.00	0.00	500.00	0.00	500.00	100.00
101-2030-2031-8060-000	Dues & Memberships	700.00	745.00	745.00	-45.00	0.00	-45.00	0.00
101-2030-2031-8090-000	Convention & Meeting Expense	4,000.00	3,035.66	3,035.66	964.34	0.00	964.34	24.11
101-2030-2031-8110-000	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-2030-2031-8170-000	Professional Service	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
101-2030-2031-8180-000	Contract Services	120,000.00	41,829.42	41,829.42	78,170.58	42,770.58	35,400.00	29.50
101-2030-2031-8200-000	Training Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
101-2030-2032-8020-000	Special Department Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
101-2030-2032-8060-000	Dues & Memberships	475.00	100.00	100.00	375.00	0.00	375.00	78.95
101-2030-2032-8110-000	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2030-2032-8150-000	Telephone	398,528.00	199,058.97	199,058.97	199,469.03	0.00	199,469.03	50.05
101-2030-2032-8170-000	Professional Service	301,000.00	199,854.36	199,854.36	101,145.64	81,459.68	19,685.96	6.54
101-2030-2032-8180-000	Contract Services	207,036.00	95,082.32	95,082.32	111,953.68	0.00	111,953.68	54.07
101-2030-2032-8300-000	Lease Payment	24,000.00	11,783.00	11,783.00	12,217.00	12,217.00	0.00	0.00
101-2030-2032-8301-000	Copier Usage Charge	26,000.00	16,796.83	16,796.83	9,203.17	0.00	9,203.17	35.40
101-2030-2032-8332-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2030-2032-8334-000	Subscription Finan Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2030-2032-8336-000	Subscription Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2030-2032-8452-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2030-2033-8010-000	Postage	750.00	32.05	32.05	717.95	0.00	717.95	95.73
101-2030-2033-8020-000	Special Department Expense	2,400.00	960.59	960.59	1,439.41	0.00	1,439.41	59.98
101-2030-2033-8040-000	Advertising	44,850.00	30,598.53	30,598.53	14,251.47	0.00	14,251.47	31.78
101-2030-2033-8050-000	Printing/Duplicating	1,000.00	148.23	148.23	851.77	0.00	851.77	85.18
101-2030-2033-8060-000	Dues & Memberships	800.00	240.00	240.00	560.00	0.00	560.00	70.00
101-2030-2033-8070-000	Mileage/Auto Allowance	500.00	0.00	0.00	500.00	0.00	500.00	100.00
101-2030-2033-8090-000	Convention & Meeting Expense	2,460.00	395.00	395.00	2,065.00	0.00	2,065.00	83.94
101-2030-2033-8095-000	Commissioner Congress	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2030-2033-8110-000	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2030-2033-8170-000	Professional Service	75,000.00	32,415.00	32,415.00	42,585.00	42,585.00	0.00	0.00
101-2030-2033-8180-000	Contract Services	83,200.00	5,076.33	5,076.33	78,123.67	40,007.27	38,116.40	45.81
101-2030-2033-8200-000	Training Expense	700.00	50.22	50.22	649.78	0.00	649.78	92.83
101-2030-2033-8452-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2030-2034-8010-000	Postage	350.00	11.85	11.85	338.15	0.00	338.15	96.61
101-2030-2034-8020-000	Special Department Expense	34,500.00	28,204.46	28,204.46	6,295.54	0.00	6,295.54	18.25
101-2030-2034-8040-000	Advertising	10,000.00	3,015.43	3,015.43	6,984.57	0.00	6,984.57	69.85
101-2030-2034-8050-000	Printing/Duplicating	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
101-2030-2034-8060-000	Dues & Memberships	6,319.00	5,038.43	5,038.43	1,280.57	0.00	1,280.57	20.27
101-2030-2034-8090-000	Convention & Meeting Expense	7,250.00	75.00	75.00	7,175.00	0.00	7,175.00	98.97
101-2030-2034-8160-000	Legal Service	130,000.00	3,852.90	3,852.90	126,147.10	0.00	126,147.10	97.04
101-2030-2034-8170-000	Professional Service	35,000.00	35,404.73	35,404.73	-404.73	507.93	-912.66	0.00
101-2030-2034-8180-000	Contract Services	142,000.00	25,442.55	25,442.55	116,557.45	23,189.11	93,368.34	65.75
101-2030-2034-8200-000	Training Expense	10,000.00	6,888.43	6,888.43	3,111.57	2,025.00	1,086.57	10.87
	E10 Sub Totals:	1,698,118.00	751,386.28	751,386.28	946,731.72	244,761.57	701,970.15	41.34
E11	Other Expenses							
101-2030-2032-5650-000	Expenditure: Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-2030-2032-8195-000	Expenditure: Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-2030-2032-8196-000	Initial Implementation Stage O	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E11 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E15	Capital Outlay							
101-2030-2032-8530-000	Computer Equipment	197,000.00	94,951.17	94,951.17	102,048.83	64,902.43	37,146.40	18.86
	E15 Sub Totals:	197,000.00	94,951.17	94,951.17	102,048.83	64,902.43	37,146.40	18.86
	Expense Sub Totals:	2,940,075.00	1,509,511.74	1,509,511.74	1,430,563.26	309,664.00	1,120,899.26	38.12
	Dept 2030 Sub Totals:	2,940,075.00	1,509,511.74	1,509,511.74	1,430,563.26	309,664.00		
Dept 101-3000	City Treasurer							
E01	Salaries & Wages							
101-3000-3021-7010-000	Salaries - Temp / Part	8,472.00	4,942.00	4,942.00	3,530.00	0.00	3,530.00	41.67
	E01 Sub Totals:	8,472.00	4,942.00	4,942.00	3,530.00	0.00	3,530.00	41.67
E05	Benefits							
101-3000-3021-7110-000	Workers Compensation	119.00	69.23	69.23	49.77	0.00	49.77	41.82
101-3000-3021-7170-000	FICA - Medicare	648.00	378.07	378.07	269.93	0.00	269.93	41.66
	E05 Sub Totals:	767.00	447.30	447.30	319.70	0.00	319.70	41.68
	Expense Sub Totals:	9,239.00	5,389.30	5,389.30	3,849.70	0.00	3,849.70	41.67
	Dept 3000 Sub Totals:	9,239.00	5,389.30	5,389.30	3,849.70	0.00		
Dept 101-3010	Finance							
E01	Salaries & Wages							
101-3010-3011-7000-000	Salaries - Permanent	535,178.00	274,272.53	274,272.53	260,905.47	0.00	260,905.47	48.75
101-3010-3011-7010-000	Salaries - Temp / Part	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3011-7020-000	Overtime	0.00	222.40	222.40	-222.40	0.00	-222.40	0.00
101-3010-3011-7040-000	Holiday	4,540.00	0.00	0.00	4,540.00	0.00	4,540.00	100.00
101-3010-3011-7055-000	IOD - Non-Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3011-7070-000	Leave Buyback	10,318.00	0.00	0.00	10,318.00	0.00	10,318.00	100.00
	E01 Sub Totals:	550,036.00	274,494.93	274,494.93	275,541.07	0.00	275,541.07	50.10
E05	Benefits							
101-3010-3011-7100-000	Retirement	42,762.00	19,938.18	19,938.18	22,823.82	0.00	22,823.82	53.37
101-3010-3011-7108-000	Deferred Compensation	5,338.00	2,647.70	2,647.70	2,690.30	0.00	2,690.30	50.40
101-3010-3011-7110-000	Workers Compensation	5,966.00	2,657.46	2,657.46	3,308.54	0.00	3,308.54	55.46
101-3010-3011-7120-000	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3011-7122-000	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3011-7130-000	Group Health Insurance	73,147.00	24,742.87	24,742.87	48,404.13	0.00	48,404.13	66.17

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-3010-3011-7140-000	Optical Insurance	998.00	479.46	479.46	518.54	0.00	518.54	51.96
101-3010-3011-7150-000	Dental Insurance	3,736.00	1,747.51	1,747.51	1,988.49	0.00	1,988.49	53.23
101-3010-3011-7160-000	Life Insurance	494.00	235.75	235.75	258.25	0.00	258.25	52.28
101-3010-3011-7170-000	FICA - Medicare	7,760.00	3,944.10	3,944.10	3,815.90	0.00	3,815.90	49.17
101-3010-3041-7122-000	Unemployment Insurance	0.00	3,439.00	3,439.00	-3,439.00	0.00	-3,439.00	0.00
101-3010-3041-7131-000	Retiree Health Insurance	592,250.00	185,785.88	185,785.88	406,464.12	0.00	406,464.12	68.63
	E05 Sub Totals:	732,451.00	245,617.91	245,617.91	486,833.09	0.00	486,833.09	66.47
E10	Operating Expense							
101-3010-3011-8000-000	Office Supplies	9,330.00	2,494.49	2,494.49	6,835.51	0.00	6,835.51	73.26
101-3010-3011-8010-000	Postage	3,000.00	1,716.12	1,716.12	1,283.88	0.00	1,283.88	42.80
101-3010-3011-8020-000	Special Department Expense	140,551.00	70,108.32	70,108.32	70,442.68	0.00	70,442.68	50.12
101-3010-3011-8050-000	Printing/Duplicating	3,950.00	3,022.94	3,022.94	927.06	0.00	927.06	23.47
101-3010-3011-8060-000	Dues & Memberships	971.00	775.00	775.00	196.00	0.00	196.00	20.19
101-3010-3011-8070-000	Mileage/Auto Allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3011-8090-000	Convention & Meeting Expense	6,793.00	8,688.46	8,688.46	-1,895.46	0.00	-1,895.46	0.00
101-3010-3011-8110-000	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3011-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3011-8170-000	Professional Service	149,887.00	78,621.89	78,621.89	71,265.11	17,337.42	53,927.69	35.98
101-3010-3011-8180-000	Contract Services	100,000.00	77,376.39	77,376.39	22,623.61	17,897.31	4,726.30	4.73
101-3010-3011-8200-000	Training Expense	3,916.00	3,391.82	3,391.82	524.18	0.00	524.18	13.39
101-3010-3011-8332-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3011-8334-000	Subscription Finan Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3011-8452-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3032-8020-000	Special Department Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3032-8060-000	Dues & Memberships	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3032-8110-000	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3032-8150-000	Telephone	0.00	-316.96	-316.96	316.96	0.00	316.96	0.00
101-3010-3032-8170-000	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3032-8180-000	Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3032-8300-000	Lease Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3041-8000-000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3041-8020-000	Special Department Expense	9,600.00	10,469.00	10,469.00	-869.00	0.00	-869.00	0.00
101-3010-3041-8060-000	Dues & Memberships	1,525.00	1,737.13	1,737.13	-212.13	0.00	-212.13	0.00
101-3010-3041-8140-000	Utilities	495,000.00	262,667.74	262,667.74	232,332.26	0.00	232,332.26	46.94
101-3010-3041-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3041-8170-000	Professional Services	135,000.00	44,201.96	44,201.96	90,798.04	10,073.04	80,725.00	59.80
101-3010-3041-8180-000	Contract Services	19,000.00	12,955.96	12,955.96	6,044.04	6,044.04	0.00	0.00
101-3010-3041-8191-000	Liability & Surety Bonds	1,110,000.00	0.00	0.00	1,110,000.00	0.00	1,110,000.00	100.00
101-3010-3041-8300-000	Lease Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3041-8335-000	Property Tax Admin. Fee	177,069.00	189,686.19	189,686.19	-12,617.19	0.00	-12,617.19	0.00
101-3010-3041-8350-000	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E10 Sub Totals:	2,365,592.00	767,596.45	767,596.45	1,597,995.55	51,351.81	1,546,643.74	65.38
E11	Other Expenses							
101-3010-3011-5650-000	Expenditure: Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3011-8195-000	Expenditure: Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3011-8454-000	OPEB - Public Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E11 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E15	Capital Outlay							
101-3010-3011-8520-000	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3011-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3032-8520-000	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3032-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-3010-3032-8531-000	Computer Equip.-Cy Pres Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E15 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	3,648,079.00	1,287,709.29	1,287,709.29	2,360,369.71	51,351.81	2,309,017.90	63.29
	Dept 3010 Sub Totals:	3,648,079.00	1,287,709.29	1,287,709.29	2,360,369.71	51,351.81		
Dept 101-4010	Police							
E01	Salaries & Wages							
101-4010-4011-7000-000	Salaries - Permanent	5,137,092.00	2,195,529.50	2,195,529.50	2,941,562.50	0.00	2,941,562.50	57.26
101-4010-4011-7010-000	Salaries - Temp / Part	104,419.00	87,470.10	87,470.10	16,948.90	0.00	16,948.90	16.23
101-4010-4011-7020-000	Overtime	885,071.00	750,092.56	750,092.56	134,978.44	0.00	134,978.44	15.25
101-4010-4011-7030-000	Overtime - FLSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4011-7040-000	Holiday	226,708.00	111,092.61	111,092.61	115,615.39	0.00	115,615.39	51.00
101-4010-4011-7045-000	Overtime - Special Detail	450,000.00	56,684.46	56,684.46	393,315.54	0.00	393,315.54	87.40
101-4010-4011-7050-000	Overtime - DUI Checkpoint	47,000.00	17,724.95	17,724.95	29,275.05	0.00	29,275.05	62.29
101-4010-4011-7060-000	IOD - Safety	0.00	69,543.30	69,543.30	-69,543.30	0.00	-69,543.30	0.00
101-4010-4011-7070-000	Leave Buyback	13,683.00	683.20	683.20	12,999.80	0.00	12,999.80	95.01
101-4010-4011-7520-000	Overtime - Narco K9	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	6,863,973.00	3,288,820.68	3,288,820.68	3,575,152.32	0.00	3,575,152.32	52.09
E05	Benefits							
101-4010-4011-7055-000	IOD - Non-Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4011-7100-000	Retirement	858,701.00	414,538.51	414,538.51	444,162.49	0.00	444,162.49	51.72
101-4010-4011-7100-010	CalPERS UAL	1,237,237.00	1,172,734.49	1,172,734.49	64,502.51	0.00	64,502.51	5.21
101-4010-4011-7108-000	Deferred Compensation	50,434.00	32,683.35	32,683.35	17,750.65	0.00	17,750.65	35.20
101-4010-4011-7110-000	Workers Compensation	201,506.00	112,318.93	112,318.93	89,187.07	0.00	89,187.07	44.26
101-4010-4011-7120-000	Disability Insurance	0.00	8,940.85	8,940.85	-8,940.85	0.00	-8,940.85	0.00
101-4010-4011-7122-000	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-4010-4011-7130-000	Group Health Insurance	846,120.00	285,425.74	285,425.74	560,694.26	0.00	560,694.26	66.27
101-4010-4011-7140-000	Optical Insurance	11,994.00	5,104.84	5,104.84	6,889.16	0.00	6,889.16	57.44
101-4010-4011-7150-000	Dental Insurance	43,409.00	18,098.25	18,098.25	25,310.75	0.00	25,310.75	58.31
101-4010-4011-7160-000	Life Insurance	5,445.00	2,492.71	2,492.71	2,952.29	0.00	2,952.29	54.22
101-4010-4011-7170-000	FICA - Medicare	83,281.00	47,382.13	47,382.13	35,898.87	0.00	35,898.87	43.11
101-4010-4011-7180-000	Uniform Allowance	0.00	23,107.20	23,107.20	-23,107.20	0.00	-23,107.20	0.00
	E05 Sub Totals:	3,338,127.00	2,122,827.00	2,122,827.00	1,215,300.00	0.00	1,215,300.00	36.41
E10	Operating Expense							
101-4010-4011-8000-000	Office Supplies	29,000.00	10,916.57	10,916.57	18,083.43	0.00	18,083.43	62.36
101-4010-4011-8010-000	Postage	5,250.00	2,644.57	2,644.57	2,605.43	0.00	2,605.43	49.63
101-4010-4011-8020-000	Special Department Expense	112,500.00	25,575.18	25,575.18	86,924.82	322.51	86,602.31	76.98
101-4010-4011-8022-000	OTS Grant Expenses	8,000.00	3,450.03	3,450.03	4,549.97	0.00	4,549.97	56.87
101-4010-4011-8034-000	K9 Expenses	9,000.00	8,376.72	8,376.72	623.28	0.00	623.28	6.93
101-4010-4011-8035-000	Narco K9 Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4011-8040-000	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4011-8050-000	Printing/Duplicating	22,000.00	11,714.32	11,714.32	10,285.68	5,358.62	4,927.06	22.40
101-4010-4011-8060-000	Dues & Memberships	3,700.00	585.00	585.00	3,115.00	0.00	3,115.00	84.19
101-4010-4011-8090-000	Convention & Meeting Expense	8,000.00	7,226.85	7,226.85	773.15	0.00	773.15	9.66
101-4010-4011-8100-000	Vehicle Maintenance	81,000.00	27,312.71	27,312.71	53,687.29	35,591.78	18,095.51	22.34
101-4010-4011-8105-000	Fuel	65,000.00	37,790.96	37,790.96	27,209.04	0.00	27,209.04	41.86
101-4010-4011-8109-000	Equipment	25,000.00	8,486.26	8,486.26	16,513.74	0.00	16,513.74	66.05
101-4010-4011-8110-000	Equipment Maintenance	21,000.00	4,967.99	4,967.99	16,032.01	7,000.00	9,032.01	43.01
101-4010-4011-8120-000	Building Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4011-8134-000	Safety Clothing/Equipment	35,000.00	13,422.71	13,422.71	21,577.29	5,913.26	15,664.03	44.75
101-4010-4011-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4011-8155-000	Rental/Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4011-8170-000	Professional Service	205,823.00	70,525.36	70,525.36	135,297.64	50,669.91	84,627.73	41.12
101-4010-4011-8176-000	Reserves and Volunteers	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	100.00
101-4010-4011-8180-000	Contract Services	686,472.00	255,551.00	255,551.00	430,921.00	331,212.92	99,708.08	14.52
101-4010-4011-8200-000	Training Expense	40,000.00	26,804.53	26,804.53	13,195.47	0.00	13,195.47	32.99
101-4010-4011-8210-000	Training Expense - POST Reimb.	30,000.00	28,238.82	28,238.82	1,761.18	0.00	1,761.18	5.87
101-4010-4011-8332-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4011-8334-000	Subscription Finan Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4011-8522-000	DUI Checkpoint Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4018-8060-000	Subs. Fin. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4018-8332-000	Subscription Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4018-8334-000	Subscription Finan Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4018-8336-000	Subscription Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	1,394,245.00	543,589.58	543,589.58	850,655.42	436,069.00	414,586.42	29.74
E11	Other Expenses							
101-4010-4011-5650-000	Expenditure: Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-4010-4011-8195-000	Expenditure: Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E11 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E15	Capital Outlay							
101-4010-4011-8510-000	Buildings & Structures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4011-8520-000	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4011-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-4010-4011-8540-000	Automotive Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E15 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	11,596,345.00	5,955,237.26	5,955,237.26	5,641,107.74	436,069.00	5,205,038.74	44.89
	Dept 4010 Sub Totals:	11,596,345.00	5,955,237.26	5,955,237.26	5,641,107.74	436,069.00		
Dept 101-5010	Fire							
E01	Salaries & Wages							
101-5010-5011-7000-000	Salaries - Permanent	2,745,719.00	1,203,557.87	1,203,557.87	1,542,161.13	0.00	1,542,161.13	56.17
101-5010-5011-7010-000	Salaries - Temp / Part	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-5010-5011-7020-000	Overtime	800,000.00	581,617.44	581,617.44	218,382.56	0.00	218,382.56	27.30
101-5010-5011-7021-000	Fire Strike Team Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-5010-5011-7030-000	Overtime - Flsa	98,000.00	16,357.85	16,357.85	81,642.15	0.00	81,642.15	83.31
101-5010-5011-7035-000	Overtime - Fire Strike	300,000.00	0.00	0.00	300,000.00	0.00	300,000.00	100.00
101-5010-5011-7040-000	Holiday	129,891.00	54,844.86	54,844.86	75,046.14	0.00	75,046.14	57.78
101-5010-5011-7045-000	Overtime - Special Detail	100,000.00	41,918.75	41,918.75	58,081.25	0.00	58,081.25	58.08
101-5010-5011-7060-000	IOD - Safety	0.00	140,473.39	140,473.39	-140,473.39	0.00	-140,473.39	0.00
101-5010-5011-7065-000	Fitness	10,500.00	4,500.00	4,500.00	6,000.00	0.00	6,000.00	57.14
101-5010-5011-7070-000	Leave Buyback	34,214.00	7,432.51	7,432.51	26,781.49	0.00	26,781.49	78.28
	E01 Sub Totals:	4,218,324.00	2,050,702.67	2,050,702.67	2,167,621.33	0.00	2,167,621.33	51.39
E05	Benefits							
101-5010-5011-7100-000	Retirement	538,397.00	269,804.66	269,804.66	268,592.34	0.00	268,592.34	49.89
101-5010-5011-7100-010	CalPERS UAL	1,024,111.00	970,913.51	970,913.51	53,197.49	0.00	53,197.49	5.19
101-5010-5011-7108-000	Deferred Compensation	26,898.00	20,247.61	20,247.61	6,650.39	0.00	6,650.39	24.72
101-5010-5011-7110-000	Workers Compensation	238,767.00	157,296.97	157,296.97	81,470.03	0.00	81,470.03	34.12
101-5010-5011-7120-000	Disability Insurance	0.00	8,900.91	8,900.91	-8,900.91	0.00	-8,900.91	0.00
101-5010-5011-7122-000	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-5010-5011-7130-000	Group Health Insurance	401,460.00	154,663.90	154,663.90	246,796.10	0.00	246,796.10	61.47
101-5010-5011-7140-000	Optical Insurance	5,143.00	2,423.60	2,423.60	2,719.40	0.00	2,719.40	52.88
101-5010-5011-7150-000	Dental Insurance	18,960.00	8,789.23	8,789.23	10,170.77	0.00	10,170.77	53.64
101-5010-5011-7160-000	Life Insurance	2,277.00	1,140.83	1,140.83	1,136.17	0.00	1,136.17	49.90
101-5010-5011-7170-000	FICA - Medicare	40,074.00	27,257.22	27,257.22	12,816.78	0.00	12,816.78	31.98
101-5010-5011-7180-000	Uniform Allowance	18,992.00	9,074.45	9,074.45	9,917.55	0.00	9,917.55	52.22

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E05 Sub Totals:	2,315,079.00	1,630,512.89	1,630,512.89	684,566.11	0.00	684,566.11	29.57
E10	Operating Expense							
101-5010-5011-8000-000	Office Supplies	3,700.00	1,229.47	1,229.47	2,470.53	0.00	2,470.53	66.77
101-5010-5011-8010-000	Postage	1,100.00	192.71	192.71	907.29	0.00	907.29	82.48
101-5010-5011-8020-000	Special Department Expense	44,000.00	13,375.61	13,375.61	30,624.39	8,666.63	21,957.76	49.90
101-5010-5011-8024-000	Fire Strike Team Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-5010-5011-8025-000	Medical Supplies	36,500.00	13,334.10	13,334.10	23,165.90	11,410.48	11,755.42	32.21
101-5010-5011-8026-000	Hazardous Materials	3,550.00	0.00	0.00	3,550.00	0.00	3,550.00	100.00
101-5010-5011-8027-000	Ground Emergency Medical Trans	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
101-5010-5011-8034-000	Accelerant Detection K9	3,500.00	3,382.90	3,382.90	117.10	0.00	117.10	3.35
101-5010-5011-8040-000	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-5010-5011-8050-000	Printing/Duplicating	500.00	683.31	683.31	-183.31	0.00	-183.31	0.00
101-5010-5011-8060-000	Dues & Memberships	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
101-5010-5011-8080-000	Books & Periodicals	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
101-5010-5011-8090-000	Conference & Meeting Expense	3,000.00	1,200.00	1,200.00	1,800.00	0.00	1,800.00	60.00
101-5010-5011-8100-000	Vehicle Maintenance	52,500.00	28,609.96	28,609.96	23,890.04	0.00	23,890.04	45.50
101-5010-5011-8105-000	Fuel	30,000.00	5,410.99	5,410.99	24,589.01	114.90	24,474.11	81.58
101-5010-5011-8110-000	Equipment Maintenance	11,000.00	736.68	736.68	10,263.32	0.00	10,263.32	93.30
101-5010-5011-8120-000	Building Maintenance	10,000.00	9,582.74	9,582.74	417.26	0.00	417.26	4.17
101-5010-5011-8132-000	Uniform Expense/Cleaning	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-5010-5011-8134-000	Safety Clothing/Equipment	35,000.00	15,483.22	15,483.22	19,516.78	5,378.62	14,138.16	40.39
101-5010-5011-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-5010-5011-8170-000	Professional Service	145,950.00	16,694.05	16,694.05	129,255.95	18,755.95	110,500.00	75.71
101-5010-5011-8180-000	Contract Services	222,372.00	154,943.99	154,943.99	67,428.01	26,567.37	40,860.64	18.37
101-5010-5011-8183-000	Contract Svcs-Command Sharing	132,500.00	33,851.82	33,851.82	98,648.18	0.00	98,648.18	74.45
101-5010-5011-8200-000	Training Expense	12,000.00	4,603.88	4,603.88	7,396.12	0.00	7,396.12	61.63
101-5010-5011-8332-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-5010-5011-8452-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-5010-5012-8020-000	Special Department Expense	29,500.00	8,090.91	8,090.91	21,409.09	0.00	21,409.09	72.57
101-5010-5012-8180-000	Contract Services	25,500.00	16,500.00	16,500.00	9,000.00	0.00	9,000.00	35.29
	E10 Sub Totals:	815,672.00	327,906.34	327,906.34	487,765.66	70,893.95	416,871.71	51.11
E15	Capital Outlay							
101-5010-5011-8500-000	Building & Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-5010-5011-8520-000	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-5010-5011-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-5010-5012-8520-000	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-5010-5012-8523-000	EOC Equipment	0.00	-624.05	-624.05	624.05	0.00	624.05	0.00
	E15 Sub Totals:	0.00	-624.05	-624.05	624.05	0.00	624.05	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	7,349,075.00	4,008,497.85	4,008,497.85	3,340,577.15	70,893.95	3,269,683.20	44.49
	Dept 5010 Sub Totals:	7,349,075.00	4,008,497.85	4,008,497.85	3,340,577.15	70,893.95		
Dept 101-6010	Admin. & Engineering							
E01	Salaries & Wages							
101-6010-6011-7000-000	Salaries - Permanent	479,259.00	217,436.17	217,436.17	261,822.83	0.00	261,822.83	54.63
101-6010-6011-7010-000	Salaries - Temp / Part	31,247.00	3,277.34	3,277.34	27,969.66	0.00	27,969.66	89.51
101-6010-6011-7020-000	Overtime	0.00	1,080.61	1,080.61	-1,080.61	0.00	-1,080.61	0.00
101-6010-6011-7040-000	Holiday	0.00	181.47	181.47	-181.47	0.00	-181.47	0.00
101-6010-6011-7070-000	Leave Buyback	3,919.00	0.00	0.00	3,919.00	0.00	3,919.00	100.00
101-6010-6015-7000-000	Salaries - Permanent	56,167.00	22,183.22	22,183.22	33,983.78	0.00	33,983.78	60.50
101-6010-6015-7010-000	Salaries - Temp / Part	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6015-7020-000	Overtime	0.00	117.68	117.68	-117.68	0.00	-117.68	0.00
101-6010-6015-7040-000	Holiday	0.00	42.33	42.33	-42.33	0.00	-42.33	0.00
101-6010-6015-7070-000	Leave Buyback	980.00	0.00	0.00	980.00	0.00	980.00	100.00
101-6010-6310-7000-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6410-7000-000	Salaries - Permanent	101,744.00	39,849.50	39,849.50	61,894.50	0.00	61,894.50	60.83
101-6010-6410-7010-000	Salaries - Temp / Part	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6410-7020-000	Overtime	0.00	1,077.74	1,077.74	-1,077.74	0.00	-1,077.74	0.00
101-6010-6410-7040-000	Holiday	2,902.00	284.47	284.47	2,617.53	0.00	2,617.53	90.20
101-6010-6410-7055-000	IOD - Non Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6410-7070-000	Leave Buyback	1,539.00	0.00	0.00	1,539.00	0.00	1,539.00	100.00
101-6010-6501-7000-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6601-7000-000	Salaries - Permanent	297,244.00	124,018.52	124,018.52	173,225.48	0.00	173,225.48	58.28
101-6010-6601-7010-000	Salaries - Temp / Part	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6601-7020-000	Overtime	0.00	7,563.35	7,563.35	-7,563.35	0.00	-7,563.35	0.00
101-6010-6601-7055-000	IOD - Non Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6601-7070-000	Leave Buyback	575.00	0.00	0.00	575.00	0.00	575.00	100.00
	E01 Sub Totals:	975,576.00	417,112.40	417,112.40	558,463.60	0.00	558,463.60	57.24
E05	Benefits							
101-6010-6011-7100-000	Retirement	50,837.00	23,342.56	23,342.56	27,494.44	0.00	27,494.44	54.08
101-6010-6011-7100-010	CalPERS UAL	71,623.00	72,264.65	72,264.65	-641.65	0.00	-641.65	0.00
101-6010-6011-7108-000	Deferred Compensation	4,793.00	2,226.62	2,226.62	2,566.38	0.00	2,566.38	53.54
101-6010-6011-7110-000	Workers Compensation	6,120.00	2,663.70	2,663.70	3,456.30	0.00	3,456.30	56.48
101-6010-6011-7120-000	Disability Insurance	0.00	10,158.83	10,158.83	-10,158.83	0.00	-10,158.83	0.00
101-6010-6011-7122-000	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6011-7130-000	Group Health Insurance	68,466.00	26,589.85	26,589.85	41,876.15	0.00	41,876.15	61.16
101-6010-6011-7140-000	Optical Insurance	983.00	471.29	471.29	511.71	0.00	511.71	52.06
101-6010-6011-7150-000	Dental Insurance	3,908.00	1,879.09	1,879.09	2,028.91	0.00	2,028.91	51.92
101-6010-6011-7160-000	Life Insurance	455.00	223.92	223.92	231.08	0.00	231.08	50.79
101-6010-6011-7170-000	FICA - Medicare	9,340.00	3,475.32	3,475.32	5,864.68	0.00	5,864.68	62.79

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-6010-6015-7100-000	Retirement	6,249.00	2,581.21	2,581.21	3,667.79	0.00	3,667.79	58.69
101-6010-6015-7100-010	CalPERS UAL	10,002.00	10,091.60	10,091.60	-89.60	0.00	-89.60	0.00
101-6010-6015-7108-000	Deferred Compensation	562.00	216.60	216.60	345.40	0.00	345.40	61.46
101-6010-6015-7110-000	Workers Compensation	610.00	222.89	222.89	387.11	0.00	387.11	63.46
101-6010-6015-7120-000	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6015-7130-000	Group Health Insurance	7,914.00	1,957.54	1,957.54	5,956.46	0.00	5,956.46	75.26
101-6010-6015-7140-000	Vision Insurance	112.00	37.64	37.64	74.36	0.00	74.36	66.39
101-6010-6015-7150-000	Dental Insurance	421.00	138.81	138.81	282.19	0.00	282.19	67.03
101-6010-6015-7160-000	Life Insurance	50.00	17.29	17.29	32.71	0.00	32.71	65.42
101-6010-6015-7170-000	FICA - Medicare	814.00	316.34	316.34	497.66	0.00	497.66	61.14
101-6010-6410-7100-000	Retirement	10,992.00	4,618.30	4,618.30	6,373.70	0.00	6,373.70	57.98
101-6010-6410-7100-010	CalPERS UAL	16,478.00	16,625.62	16,625.62	-147.62	0.00	-147.62	0.00
101-6010-6410-7108-000	Deferred Compensation	1,013.00	392.04	392.04	620.96	0.00	620.96	61.30
101-6010-6410-7110-000	Workers Compensation	3,472.00	1,186.23	1,186.23	2,285.77	0.00	2,285.77	65.83
101-6010-6410-7120-000	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6410-7130-000	Group Health Insurance	26,874.00	6,982.59	6,982.59	19,891.41	0.00	19,891.41	74.02
101-6010-6410-7140-000	Optical Insurance	330.00	116.31	116.31	213.69	0.00	213.69	64.75
101-6010-6410-7150-000	Dental Insurance	1,234.00	428.26	428.26	805.74	0.00	805.74	65.29
101-6010-6410-7160-000	Life Insurance	149.00	53.19	53.19	95.81	0.00	95.81	64.30
101-6010-6410-7170-000	FICA - Medicare	1,475.00	571.28	571.28	903.72	0.00	903.72	61.27
101-6010-6601-7040-000	Holiday Pay	7,938.00	397.08	397.08	7,540.92	0.00	7,540.92	95.00
101-6010-6601-7100-000	Retirement	29,605.00	12,410.81	12,410.81	17,194.19	0.00	17,194.19	58.08
101-6010-6601-7100-010	CalPERS UAL	34,424.00	34,732.39	34,732.39	-308.39	0.00	-308.39	0.00
101-6010-6601-7108-000	Deferred Compensation	2,952.00	1,286.02	1,286.02	1,665.98	0.00	1,665.98	56.44
101-6010-6601-7110-000	Workers Compensation	11,568.00	4,638.32	4,638.32	6,929.68	0.00	6,929.68	59.90
101-6010-6601-7120-000	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6601-7122-000	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6601-7130-000	Group Health Insurance	83,376.00	28,644.98	28,644.98	54,731.02	0.00	54,731.02	65.64
101-6010-6601-7140-000	Optical Insurance	943.00	407.11	407.11	535.89	0.00	535.89	56.83
101-6010-6601-7150-000	Dental Insurance	3,532.00	1,512.01	1,512.01	2,019.99	0.00	2,019.99	57.19
101-6010-6601-7160-000	Life Insurance	411.00	172.43	172.43	238.57	0.00	238.57	58.05
101-6010-6601-7170-000	FICA - Medicare	4,310.00	1,791.93	1,791.93	2,518.07	0.00	2,518.07	58.42
	E05 Sub Totals:	484,335.00	275,842.65	275,842.65	208,492.35	0.00	208,492.35	43.05
E10	Operating Expense							
101-6010-6011-8000-000	Office Supplies	3,000.00	1,258.42	1,258.42	1,741.58	0.00	1,741.58	58.05
101-6010-6011-8010-000	Postage	2,000.00	639.44	639.44	1,360.56	0.00	1,360.56	68.03
101-6010-6011-8020-000	Special Department Expense	31,000.00	20,198.58	20,198.58	10,801.42	300.00	10,501.42	33.88
101-6010-6011-8040-000	Advertising	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
101-6010-6011-8050-000	Printing/Duplicating	7,500.00	4,144.19	4,144.19	3,355.81	0.00	3,355.81	44.74
101-6010-6011-8060-000	Dues & Memberships	4,400.00	-25.07	-25.07	4,425.07	0.00	4,425.07	100.57
101-6010-6011-8090-000	Conference & Meeting Expense	3,700.00	299.00	299.00	3,401.00	0.00	3,401.00	91.92
101-6010-6011-8100-000	Vehicle Maintenance	2,000.00	379.60	379.60	1,620.40	0.00	1,620.40	81.02

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-6010-6011-8105-000	Fuel	3,000.00	852.48	852.48	2,147.52	2.25	2,145.27	71.51
101-6010-6011-8110-000	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6011-8134-000	Safety Clothing/Equipment	1,500.00	452.33	452.33	1,047.67	547.67	500.00	33.33
101-6010-6011-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6011-8155-000	Rental/Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6011-8170-000	Professional Service	400,000.00	9,262.50	9,262.50	390,737.50	18,037.50	372,700.00	93.18
101-6010-6011-8180-000	Contract Services	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
101-6010-6011-8200-000	Training Expense	2,200.00	0.00	0.00	2,200.00	0.00	2,200.00	100.00
101-6010-6011-8300-000	Lease Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6011-8452-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6015-8000-000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6015-8010-000	Postage	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
101-6010-6015-8020-000	Special Department Expense	25,000.00	1,044.28	1,044.28	23,955.72	0.00	23,955.72	95.82
101-6010-6015-8040-000	Advertising	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
101-6010-6015-8050-000	Printing/Duplicating	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
101-6010-6015-8060-000	Dues & Memberships	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6015-8090-000	Conference & Meeting Expense	600.00	0.00	0.00	600.00	0.00	600.00	100.00
101-6010-6015-8140-000	Utilities	0.00	-3.26	-3.26	3.26	0.00	3.26	0.00
101-6010-6015-8160-000	Legal Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6015-8170-000	Professional Services	75,000.00	4,635.00	4,635.00	70,365.00	29,619.00	40,746.00	54.33
101-6010-6015-8172-000	Prof. Svcs. - Oil Recycling	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6015-8173-000	Prof. Svcs. - Bottles & Cans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6015-8180-000	Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6410-8000-000	Office Supplies	1,000.00	534.83	534.83	465.17	0.00	465.17	46.52
101-6010-6410-8020-000	Special Department Expense	56,200.00	21,783.11	21,783.11	34,416.89	9,211.26	25,205.63	44.85
101-6010-6410-8070-000	Mileage/Auto Allowance	500.00	232.30	232.30	267.70	0.00	267.70	53.54
101-6010-6410-8100-000	Vehicle Maintenance	7,000.00	920.73	920.73	6,079.27	5,851.69	227.58	3.25
101-6010-6410-8110-000	Equipment Maintenance	5,000.00	2,500.00	2,500.00	2,500.00	1,000.00	1,500.00	30.00
101-6010-6410-8140-000	Utilities	50,000.00	22,170.76	22,170.76	27,829.24	0.00	27,829.24	55.66
101-6010-6410-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6410-8170-000	Professional Service	15,000.00	3,655.00	3,655.00	11,345.00	6,745.00	4,600.00	30.67
101-6010-6410-8180-000	Contract Services	651,000.00	272,429.19	272,429.19	378,570.81	318,115.81	60,455.00	9.29
101-6010-6410-8200-000	Training Expense	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
101-6010-6410-8229-000	Taxes	0.00	855.36	855.36	-855.36	0.00	-855.36	0.00
101-6010-6410-8262-000	Graffiti Removal	20,000.00	8,379.00	8,379.00	11,621.00	11,621.00	0.00	0.00
101-6010-6601-8000-000	Office Supplies	1,500.00	312.23	312.23	1,187.77	0.00	1,187.77	79.18
101-6010-6601-8020-000	Special Department Expense	32,000.00	23,729.99	23,729.99	8,270.01	2,450.00	5,820.01	18.19
101-6010-6601-8060-000	Due/Memberships	700.00	0.00	0.00	700.00	0.00	700.00	100.00
101-6010-6601-8070-000	Mileage/Auto Allowance	700.00	119.91	119.91	580.09	0.00	580.09	82.87
101-6010-6601-8100-000	Vehicle Maintenance	12,000.00	296.58	296.58	11,703.42	0.00	11,703.42	97.53
101-6010-6601-8105-000	Fuel	15,000.00	4,262.41	4,262.41	10,737.59	11.24	10,726.35	71.51
101-6010-6601-8110-000	Equipment Maintenance	4,000.00	1,200.00	1,200.00	2,800.00	1,000.00	1,800.00	45.00
101-6010-6601-8120-000	Building Maintenance	197,000.00	45,537.47	45,537.47	151,462.53	9,076.48	142,386.05	72.28

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-6010-6601-8130-000	Small Tools	3,000.00	272.29	272.29	2,727.71	0.00	2,727.71	90.92
101-6010-6601-8132-000	Uniform Expense	3,500.00	861.19	861.19	2,638.81	2,638.81	0.00	0.00
101-6010-6601-8134-000	Safety Equipment & Supplies	40,000.00	5,419.75	5,419.75	34,580.25	32,608.25	1,972.00	4.93
101-6010-6601-8140-000	Utilities	247,000.00	127,454.45	127,454.45	119,545.55	0.00	119,545.55	48.40
101-6010-6601-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6601-8180-000	Contract Services	308,000.00	118,349.74	118,349.74	189,650.26	96,483.00	93,167.26	30.25
101-6010-6601-8200-000	Training Expense	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
101-6010-6601-8500-000	Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	2,309,500.00	704,413.78	704,413.78	1,605,086.22	545,318.96	1,059,767.26	45.89
E15	Capital Outlay							
101-6010-6011-8520-000	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6011-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6015-8500-000	Buildings & Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6015-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6116-8540-000	Automotive Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6410-8500-000	Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6410-8520-000	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6410-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6410-8540-000	Automotive Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6601-8520-000	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-6010-6601-8530-000	Computer Equipment	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
101-6010-6601-8540-000	Automotive Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E15 Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
E60	Fixed Assets							
101-6010-6011-8500-000	Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E60 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	3,771,411.00	1,397,368.83	1,397,368.83	2,374,042.17	545,318.96	1,828,723.21	48.49
	Dept 6010 Sub Totals:	3,771,411.00	1,397,368.83	1,397,368.83	2,374,042.17	545,318.96		
Dept 101-7010	Community Development							
E01	Salaries & Wages							
101-7010-7011-7000-000	Salaries - Permanent	1,256,252.00	638,335.94	638,335.94	617,916.06	0.00	617,916.06	49.19
101-7010-7011-7010-000	Salaries - Temp / Part	127,310.00	42,929.07	42,929.07	84,380.93	0.00	84,380.93	66.28
101-7010-7011-7020-000	Overtime	15,000.00	6,346.74	6,346.74	8,653.26	0.00	8,653.26	57.69
101-7010-7011-7040-000	Holiday	7,229.00	0.00	0.00	7,229.00	0.00	7,229.00	100.00
101-7010-7011-7070-000	Leave Buyback	9,496.00	0.00	0.00	9,496.00	0.00	9,496.00	100.00
	E01 Sub Totals:	1,415,287.00	687,611.75	687,611.75	727,675.25	0.00	727,675.25	51.42

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E05	Benefits							
101-7010-7011-7100-000	Retirement	128,201.00	62,793.03	62,793.03	65,407.97	0.00	65,407.97	51.02
101-7010-7011-7100-010	CalPERS UAL	161,675.00	163,123.39	163,123.39	-1,448.39	0.00	-1,448.39	0.00
101-7010-7011-7108-000	Deferred Compensation	12,545.00	6,148.73	6,148.73	6,396.27	0.00	6,396.27	50.99
101-7010-7011-7110-000	Workers Compensation	15,125.00	7,145.52	7,145.52	7,979.48	0.00	7,979.48	52.76
101-7010-7011-7120-000	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-7010-7011-7122-000	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-7010-7011-7130-000	Group Health Insurance	210,060.00	73,055.82	73,055.82	137,004.18	0.00	137,004.18	65.22
101-7010-7011-7140-000	Vision Insurance	2,743.00	1,318.56	1,318.56	1,424.44	0.00	1,424.44	51.93
101-7010-7011-7150-000	Dental Insurance	10,250.00	4,792.92	4,792.92	5,457.08	0.00	5,457.08	53.24
101-7010-7011-7160-000	Life Insurance	1,287.00	630.64	630.64	656.36	0.00	656.36	51.00
101-7010-7011-7170-000	FICA - Medicare	24,241.00	10,784.10	10,784.10	13,456.90	0.00	13,456.90	55.51
	E05 Sub Totals:	566,127.00	329,792.71	329,792.71	236,334.29	0.00	236,334.29	41.75
E10	Operating Expense							
101-7010-7011-8000-000	Office Supplies	20,000.00	2,939.49	2,939.49	17,060.51	0.00	17,060.51	85.30
101-7010-7011-8010-000	Postage	15,000.00	4,978.56	4,978.56	10,021.44	0.00	10,021.44	66.81
101-7010-7011-8020-000	Special Department Expense	6,122.00	4,805.27	4,805.27	1,316.73	0.00	1,316.73	21.51
101-7010-7011-8040-000	Advertising	10,000.00	150.00	150.00	9,850.00	0.00	9,850.00	98.50
101-7010-7011-8050-000	Printing/Duplicating	11,000.00	2,347.65	2,347.65	8,652.35	0.00	8,652.35	78.66
101-7010-7011-8060-000	Dues & Memberships	15,009.00	11,943.07	11,943.07	3,065.93	0.00	3,065.93	20.43
101-7010-7011-8090-000	Conference & Meeting Expense	27,075.00	6,509.80	6,509.80	20,565.20	0.00	20,565.20	75.96
101-7010-7011-8100-000	Vehicle Maintenance	1,000.00	188.31	188.31	811.69	0.00	811.69	81.17
101-7010-7011-8110-000	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-7010-7011-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-7010-7011-8160-000	Legal Services	0.00	3,000.00	3,000.00	-3,000.00	27,000.00	-30,000.00	0.00
101-7010-7011-8165-000	Legal Fees - Comm Dev	29,145.59	0.00	0.00	29,145.59	0.00	29,145.59	100.00
101-7010-7011-8170-000	Professional Services	1,291,806.10	242,359.50	242,359.50	1,049,446.60	49,290.29	1,000,156.31	77.42
101-7010-7011-8180-000	Contract Services	794,500.00	282,138.14	282,138.14	512,361.86	498,119.46	14,242.40	1.79
101-7010-7011-8200-000	Training Expense	3,000.00	179.31	179.31	2,820.69	0.00	2,820.69	94.02
101-7010-7011-8257-000	Boards & Commissions	4,675.00	0.00	0.00	4,675.00	0.00	4,675.00	100.00
101-7010-7011-8260-000	Public Art	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
101-7010-7011-8332-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-7010-7011-8452-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-7010-7018-4520-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-7010-7101-8110-000	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-7010-7901-8170-000	Housing Element	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	2,253,332.69	561,539.10	561,539.10	1,691,793.59	574,409.75	1,117,383.84	49.59
E11	Other Expenses							
101-7010-7011-5650-000	Expenditure: Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-7010-7011-8195-000	Expenditure: Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E11 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E15	Capital Outlay							
101-7010-7011-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E15 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	4,234,746.69	1,578,943.56	1,578,943.56	2,655,803.13	574,409.75	2,081,393.38	49.15
Dept 101-8010	Dept 7010 Sub Totals:	4,234,746.69	1,578,943.56	1,578,943.56	2,655,803.13	574,409.75		
E01	Library							
	Salaries & Wages							
101-8010-8011-7000-000	Salaries - Permanent	904,837.00	461,098.80	461,098.80	443,738.20	0.00	443,738.20	49.04
101-8010-8011-7010-000	Salaries - Temp / Part	360,000.00	155,272.84	155,272.84	204,727.16	0.00	204,727.16	56.87
101-8010-8011-7020-000	Overtime	0.00	24.32	24.32	-24.32	0.00	-24.32	0.00
101-8010-8011-7040-000	Holiday	13,598.00	405.69	405.69	13,192.31	0.00	13,192.31	97.02
101-8010-8011-7070-000	Leave Buyback	18,553.00	0.00	0.00	18,553.00	0.00	18,553.00	100.00
	E01 Sub Totals:	1,296,988.00	616,801.65	616,801.65	680,186.35	0.00	680,186.35	52.44
E05	Benefits							
101-8010-8011-7055-000	IOD - Non - Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-7100-000	Retirement	100,577.00	54,123.61	54,123.61	46,453.39	0.00	46,453.39	46.19
101-8010-8011-7100-010	CalPERS UAL	153,309.00	154,682.44	154,682.44	-1,373.44	0.00	-1,373.44	0.00
101-8010-8011-7108-000	Deferred Compensation	8,947.00	4,377.08	4,377.08	4,569.92	0.00	4,569.92	51.08
101-8010-8011-7110-000	Workers Compensation	19,762.00	7,134.22	7,134.22	12,627.78	0.00	12,627.78	63.90
101-8010-8011-7120-000	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-7122-000	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-7130-000	Group Health Insurance	154,200.00	63,355.00	63,355.00	90,845.00	0.00	90,845.00	58.91
101-8010-8011-7140-000	Optical Insurance	2,174.00	1,111.60	1,111.60	1,062.40	0.00	1,062.40	48.87
101-8010-8011-7150-000	Dental Insurance	7,840.00	4,073.70	4,073.70	3,766.30	0.00	3,766.30	48.04
101-8010-8011-7160-000	Life Insurance	990.00	494.68	494.68	495.32	0.00	495.32	50.03
101-8010-8011-7170-000	FICA - Medicare	66,051.00	15,969.90	15,969.90	50,081.10	0.00	50,081.10	75.82
	E05 Sub Totals:	513,850.00	305,322.23	305,322.23	208,527.77	0.00	208,527.77	40.58
E10	Operating Expense							
101-8010-8011-8000-000	Office Supplies	7,500.00	2,585.77	2,585.77	4,914.23	0.00	4,914.23	65.52
101-8010-8011-8010-000	Postage	2,200.00	0.00	0.00	2,200.00	0.00	2,200.00	100.00
101-8010-8011-8020-000	Special Department Expense	22,500.00	20,167.48	20,167.48	2,332.52	0.00	2,332.52	10.37
101-8010-8011-8030-000	Library Periodicals	7,100.00	5,774.33	5,774.33	1,325.67	0.00	1,325.67	18.67
101-8010-8011-8031-000	Digital Resources	20,000.00	19,908.81	19,908.81	91.19	0.00	91.19	0.46
101-8010-8011-8040-000	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-8050-000	Printing/Duplicating	4,500.00	1,282.35	1,282.35	3,217.65	0.00	3,217.65	71.50

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-8010-8011-8060-000	Dues & Memberships	5,400.00	2,981.00	2,981.00	2,419.00	0.00	2,419.00	44.80
101-8010-8011-8070-000	Mileage Reimbursement	100.00	12.53	12.53	87.47	0.00	87.47	87.47
101-8010-8011-8080-000	Books/DVDs/CDs	110,000.00	55,184.29	55,184.29	54,815.71	52,605.52	2,210.19	2.01
101-8010-8011-8081-000	Books - Donations and Gifts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-8082-000	Special Book Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-8083-000	E-Books	36,000.00	27,943.72	27,943.72	8,056.28	8,056.28	0.00	0.00
101-8010-8011-8085-000	City-wide Reading Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-8090-000	Conference & Meeting Expense	6,845.00	287.48	287.48	6,557.52	0.00	6,557.52	95.80
101-8010-8011-8100-000	Vehicle Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-8110-000	Equipment Maintenance	3,000.00	1,128.38	1,128.38	1,871.62	0.00	1,871.62	62.39
101-8010-8011-8120-000	Building Maintenance	6,250.00	1,549.99	1,549.99	4,700.01	0.00	4,700.01	75.20
101-8010-8011-8140-000	Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-8151-000	CENIC WiFi Expenses	11,500.00	4,425.33	4,425.33	7,074.67	7,074.67	0.00	0.00
101-8010-8011-8155-000	Equipment Leasing	450.00	432.24	432.24	17.76	0.00	17.76	3.95
101-8010-8011-8170-000	Professional Service	10,000.00	7,028.69	7,028.69	2,971.31	2,196.31	775.00	7.75
101-8010-8011-8171-000	Prof. Svcs.-Library Ops. Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-8180-000	Contract Services	84,050.00	81,209.14	81,209.14	2,840.86	1,012.55	1,828.31	2.18
101-8010-8011-8200-000	Training Expense	2,500.00	986.09	986.09	1,513.91	0.00	1,513.91	60.56
101-8010-8011-8257-000	Board Commission Expense	1,500.00	266.02	266.02	1,233.98	0.00	1,233.98	82.27
101-8010-8011-8331-000	Subscription Finan. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-8332-000	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-8334-000	Subscription Finan Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-8452-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	341,395.00	233,153.64	233,153.64	108,241.36	70,945.33	37,296.03	10.92
E11	Other Expenses							
101-8010-8011-5650-000	Expenditure: Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-8195-000	Expenditure: Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E11 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E15	Capital Outlay							
101-8010-8011-8500-000	Buildings & Improvements	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
101-8010-8011-8520-000	Machinery & Equipment	49,000.00	0.00	0.00	49,000.00	0.00	49,000.00	100.00
101-8010-8011-8521-000	Mach. & Eq.-Library Ops. Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8010-8011-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E15 Sub Totals:	59,000.00	0.00	0.00	59,000.00	0.00	59,000.00	100.00
	Expense Sub Totals:	2,211,233.00	1,155,277.52	1,155,277.52	1,055,955.48	70,945.33	985,010.15	44.55
	Dept 8010 Sub Totals:	2,211,233.00	1,155,277.52	1,155,277.52	1,055,955.48	70,945.33		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 101-8030	Community Services							
E01	Salaries & Wages							
101-8030-8021-7000-000	Salaries - Regular Employees	76,654.00	49,281.11	49,281.11	27,372.89	0.00	27,372.89	35.71
101-8030-8021-7010-000	Salaries - Temp / Part	170,665.00	84,618.27	84,618.27	86,046.73	0.00	86,046.73	50.42
101-8030-8021-7020-000	Overtime	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
101-8030-8021-7040-000	Holiday	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8021-7070-000	Leave Buyback	2,193.00	0.00	0.00	2,193.00	0.00	2,193.00	100.00
101-8030-8031-7000-000	Salaries - Permanent	168,858.00	72,375.45	72,375.45	96,482.55	0.00	96,482.55	57.14
101-8030-8031-7010-000	Salaries - Temp / Part	10,500.00	0.00	0.00	10,500.00	0.00	10,500.00	100.00
101-8030-8031-7020-000	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-7040-000	Holiday	3,034.00	0.00	0.00	3,034.00	0.00	3,034.00	100.00
101-8030-8031-7070-000	Leave Buyback	3,989.00	0.00	0.00	3,989.00	0.00	3,989.00	100.00
101-8030-8032-7000-000	Salaries - Permanent	143,183.00	66,291.56	66,291.56	76,891.44	0.00	76,891.44	53.70
101-8030-8032-7010-000	Salaries - Temp / Part	508,295.00	149,399.47	149,399.47	358,895.53	0.00	358,895.53	70.61
101-8030-8032-7020-000	Overtime	2,500.00	1,119.95	1,119.95	1,380.05	0.00	1,380.05	55.20
101-8030-8032-7040-000	Holiday	2,347.00	533.20	533.20	1,813.80	0.00	1,813.80	77.28
101-8030-8032-7070-000	Leave Buyback	2,193.00	0.00	0.00	2,193.00	0.00	2,193.00	100.00
	E01 Sub Totals:	1,096,411.00	423,619.01	423,619.01	672,791.99	0.00	672,791.99	61.36
E05	Benefits							
101-8030-8021-7100-000	Retirement	6,132.00	8,049.56	8,049.56	-1,917.56	0.00	-1,917.56	0.00
101-8030-8021-7108-000	Deferred Compensation	767.00	467.46	467.46	299.54	0.00	299.54	39.05
101-8030-8021-7110-000	Workers Compensation Ins.	2,686.00	1,412.85	1,412.85	1,273.15	0.00	1,273.15	47.40
101-8030-8021-7120-000	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8021-7122-000	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8021-7130-000	Group Health Insurance	8,580.00	5,305.82	5,305.82	3,274.18	0.00	3,274.18	38.16
101-8030-8021-7140-000	Optical Insurance	165.00	96.04	96.04	68.96	0.00	68.96	41.79
101-8030-8021-7150-000	Dental Insurance	610.00	338.03	338.03	271.97	0.00	271.97	44.59
101-8030-8021-7160-000	Life Insurance	99.00	57.75	57.75	41.25	0.00	41.25	41.67
101-8030-8021-7170-000	FICA - Medicare	14,167.00	3,956.44	3,956.44	10,210.56	0.00	10,210.56	72.07
101-8030-8031-7100-000	Retirement	22,391.00	9,551.68	9,551.68	12,839.32	0.00	12,839.32	57.34
101-8030-8031-7100-010	CalPERS UAL	50,114.00	50,562.95	50,562.95	-448.95	0.00	-448.95	0.00
101-8030-8031-7108-000	Deferred Compensation	1,689.00	713.81	713.81	975.19	0.00	975.19	57.74
101-8030-8031-7110-000	Workers Compensation	1,943.00	804.34	804.34	1,138.66	0.00	1,138.66	58.60
101-8030-8031-7120-000	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-7122-000	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-7130-000	Group Health Insurance	12,285.00	6,107.34	6,107.34	6,177.66	0.00	6,177.66	50.29
101-8030-8031-7140-000	Optical Insurance	165.00	79.90	79.90	85.10	0.00	85.10	51.58
101-8030-8031-7150-000	Dental Insurance	682.00	327.61	327.61	354.39	0.00	354.39	51.96
101-8030-8031-7160-000	Life Insurance	99.00	48.03	48.03	50.97	0.00	50.97	51.48
101-8030-8031-7170-000	FICA - Medicare	2,448.00	1,024.07	1,024.07	1,423.93	0.00	1,423.93	58.17
101-8030-8032-7055-000	IOD - Non-Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8032-7100-000	Retirement	26,455.00	6,301.62	6,301.62	20,153.38	0.00	20,153.38	76.18

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-8030-8032-7108-000	Deferred Compensation	1,432.00	802.31	802.31	629.69	0.00	629.69	43.97
101-8030-8032-7110-000	Workers Compensation	10,897.00	2,378.51	2,378.51	8,518.49	0.00	8,518.49	78.17
101-8030-8032-7120-000	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8032-7122-000	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8032-7130-000	Group Health Insurance	11,100.00	6,475.00	6,475.00	4,625.00	0.00	4,625.00	41.67
101-8030-8032-7140-000	Optical Insurance	329.00	192.08	192.08	136.92	0.00	136.92	41.62
101-8030-8032-7150-000	Dental Insurance	1,510.00	863.03	863.03	646.97	0.00	646.97	42.85
101-8030-8032-7160-000	Life Insurance	198.00	115.50	115.50	82.50	0.00	82.50	41.67
101-8030-8032-7170-000	FICA - Medicare	40,961.00	11,375.70	11,375.70	29,585.30	0.00	29,585.30	72.23
	E05 Sub Totals:	217,904.00	117,407.43	117,407.43	100,496.57	0.00	100,496.57	46.12
E10	Operating Expense							
101-8030-8021-8000-000	Office Supplies	3,000.00	772.03	772.03	2,227.97	0.00	2,227.97	74.27
101-8030-8021-8010-000	Postage	2,500.00	301.94	301.94	2,198.06	0.00	2,198.06	87.92
101-8030-8021-8020-000	Special Department Expense	30,700.00	15,752.57	15,752.57	14,947.43	1,246.66	13,700.77	44.63
101-8030-8021-8040-000	Advertising	3,780.00	225.00	225.00	3,555.00	0.00	3,555.00	94.05
101-8030-8021-8050-000	Printing and Duplication	4,500.00	455.48	455.48	4,044.52	0.00	4,044.52	89.88
101-8030-8021-8060-000	Dues/Membership/Subscription	1,030.00	451.47	451.47	578.53	0.00	578.53	56.17
101-8030-8021-8090-000	Conference & Meeting Expense	2,000.00	480.00	480.00	1,520.00	0.00	1,520.00	76.00
101-8030-8021-8110-000	Equipment Maintenance	3,500.00	3,529.90	3,529.90	-29.90	0.00	-29.90	0.00
101-8030-8021-8120-000	Building Maintenance	2,300.00	2,300.00	2,300.00	0.00	0.00	0.00	0.00
101-8030-8021-8140-000	Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8021-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8021-8170-000	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8021-8180-000	Contract Services	63,461.00	6,203.48	6,203.48	57,257.52	57,256.77	0.75	0.00
101-8030-8021-8200-000	Training Expenses	800.00	360.00	360.00	440.00	0.00	440.00	55.00
101-8030-8021-8264-000	Special Events	17,000.00	9,035.83	9,035.83	7,964.17	1,083.25	6,880.92	40.48
101-8030-8021-8267-000	Classes	16,000.00	7,916.30	7,916.30	8,083.70	0.00	8,083.70	50.52
101-8030-8021-8300-000	Lease Payment	2,460.00	109.80	109.80	2,350.20	0.00	2,350.20	95.54
101-8030-8031-8000-000	Office Supplies	1,000.00	129.57	129.57	870.43	0.00	870.43	87.04
101-8030-8031-8010-000	Postage	650.00	0.00	0.00	650.00	0.00	650.00	100.00
101-8030-8031-8020-000	Special Department Expense	12,315.36	7,243.54	7,243.54	5,071.82	0.00	5,071.82	41.18
101-8030-8031-8040-000	Advertising	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
101-8030-8031-8050-000	Printing/Duplicating	6,000.00	104.45	104.45	5,895.55	0.00	5,895.55	98.26
101-8030-8031-8060-000	Dues & Memberships	705.00	705.00	705.00	0.00	0.00	0.00	0.00
101-8030-8031-8070-000	Mileage/Auto Allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-8090-000	Convention & Meeting Expense	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
101-8030-8031-8110-000	Equipment Maintenance	4,100.00	368.88	368.88	3,731.12	0.00	3,731.12	91.00
101-8030-8031-8120-000	Building Maintenance	12,500.00	2,000.00	2,000.00	10,500.00	0.00	10,500.00	84.00
101-8030-8031-8140-000	Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-8150-000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-8170-000	Professional Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-8180-000	Contract Services	8,450.00	4,706.69	4,706.69	3,743.31	3,682.63	60.68	0.72

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-8030-8031-8200-000	Training Expense	250.00	30.00	30.00	220.00	0.00	220.00	88.00
101-8030-8031-8264-000	Special Events	50,000.00	42,398.27	42,398.27	7,601.73	0.00	7,601.73	15.20
101-8030-8031-8267-000	Classes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-8300-000	Lease Payment	300.00	109.80	109.80	190.20	0.00	190.20	63.40
101-8030-8031-8332-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-8334-000	Subscription Finan Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-8452-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8032-8000-000	Office Supplies	2,500.00	976.57	976.57	1,523.43	0.00	1,523.43	60.94
101-8030-8032-8010-000	Postage	1,250.00	0.00	0.00	1,250.00	0.00	1,250.00	100.00
101-8030-8032-8020-000	Special Department Expense	5,200.00	418.57	418.57	4,781.43	0.00	4,781.43	91.95
101-8030-8032-8040-000	Advertising	2,800.00	0.00	0.00	2,800.00	0.00	2,800.00	100.00
101-8030-8032-8050-000	Printing/Duplicating	2,400.00	263.65	263.65	2,136.35	0.00	2,136.35	89.01
101-8030-8032-8060-000	Dues/Membership	1,195.00	340.00	340.00	855.00	0.00	855.00	71.55
101-8030-8032-8090-000	Conference & Meeting Expense	2,500.00	960.00	960.00	1,540.00	0.00	1,540.00	61.60
101-8030-8032-8110-000	Equipment Maintenance	850.00	549.69	549.69	300.31	0.00	300.31	35.33
101-8030-8032-8120-000	Building Maintenance	20,450.00	7,567.16	7,567.16	12,882.84	0.00	12,882.84	63.00
101-8030-8032-8180-000	Contract Services	23,004.00	12,292.18	12,292.18	10,711.82	6,050.38	4,661.44	20.26
101-8030-8032-8200-000	Training Expense	800.00	200.00	200.00	600.00	0.00	600.00	75.00
101-8030-8032-8264-000	Special Events	56,800.00	38,656.99	38,656.99	18,143.01	0.00	18,143.01	31.94
101-8030-8032-8267-000	Classes	149,000.00	59,190.45	59,190.45	89,809.55	0.00	89,809.55	60.27
101-8030-8032-8268-000	Camp Services	57,960.00	21,526.35	21,526.35	36,433.65	1,805.91	34,627.74	59.74
101-8030-8032-8269-000	Teen Center	7,150.00	0.00	0.00	7,150.00	0.00	7,150.00	100.00
101-8030-8032-8300-000	Lease Payment	260.00	109.80	109.80	150.20	0.00	150.20	57.77
	E10 Sub Totals:	586,420.36	248,741.41	248,741.41	337,678.95	71,125.60	266,553.35	45.45
E15	Capital Outlay							
101-8030-8021-8520-000	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8021-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-8500-000	Building & Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-8510-000	San Pascual Stables LLC CIF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-8520-000	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8031-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8032-8500-000	Building & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8032-8520-000	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-8030-8032-8530-000	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E15 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	1,900,735.36	789,767.85	789,767.85	1,110,967.51	71,125.60	1,039,841.91	54.71
	Dept 8030 Sub Totals:	1,900,735.36	789,767.85	789,767.85	1,110,967.51	71,125.60		
Dept 101-9000	Capital Projects							
E10	Operating Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-9000-9003-8331-000	Subscription Finan. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9003-8334-000	Subscription Finan Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E19	Capital Projects							
101-9000-9000-9000-000	CIP for Budgeting	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9039-9039-000	Heritage Park Drainage/Imprv.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9136-9136-000	Park Facilities Master Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9149-9149-000	VoiP Phone System Installation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9158-9158-000	Arroyo Pedestrian Paths	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9160-9160-000	Arroyo Seco Bike & Ped. Trail	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9181-9181-000	Removal/ReplaceTree Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9185-9185-000	Community Garden	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9186-9186-000	CD Permit Management Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9187-9187-000	CD Record Scan & Doc Managmnt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9188-9188-000	City/Civic EV Charging System	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9189-9189-000	Arroyo Park EV Charging System	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9190-9190-000	Dog Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9191-9191-000	Urban Forest Master Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9192-9192-000	Signal Software Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9203-9203-000	Street Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9226-9226-000	FD Locker Room Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9227-9227-000	FD Restroom Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9229-9229-000	PD Locker/Restroom Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9238-9238-000	Rehabilitate City Hall HVAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9258-9258-000	War Memorial Bldg. Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9264-9264-000	Ramona/Diamond/Milan Sidewalks	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9269-9269-000	War Memorial Bldg. HVAC Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9270-9270-000	OG Park Bleachers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9272-9272-000	OG Rec Center Capital Improvem	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9278-9278-000	Fair Oaks Corridor Imprv.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9284-9284-000	Traffic Signal Battery Backups	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9286-9286-000	Library Wall/Window Waterproof	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9287-9287-000	Sidewalk, Curb & Gutter Imprv.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9301-9301-000	Library HVAC Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9304-9304-000	Library Repair Storm Drain	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9307-9307-000	CNG Fueling Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9311-9311-000	Library Ext. Beautification	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9312-9312-000	Library Park Re-grading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9313-9313-000	Library Comm. Rm. AV System	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9314-9314-000	Library Electrical Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9316-9316-000	Library Stair Carpeting	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9319-9319-000	Library Maintenance - Painting	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
101-9000-9320-9320-000	Library ADA Ramp Comm. Room	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9322-9322-000	Library ADA Ramp Light. & Impr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9323-9323-000	Library Elevator Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9324-9324-000	Library Flood Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9325-9325-000	Merrell Gage Art Restoration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9326-9326-000	Iron Works Museum Ext. Paint.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9333-9333-000	Senior Center Kitchen Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9335-9335-000	Garfield Park Tennis Lights	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9337-9337-000	Garfield Park Electrical Panel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9340-9340-000	Foothill St. Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9341-9341-000	San Pasqual Ave. Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9354-9354-000	Monterey Road Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9357-9357-000	Hermosa Street Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9358-9358-000	Hawthorne St. Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9365-9365-000	Gino's Abatement/Demolition	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9374-9374-000	Park Ave. Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9376-9376-000	Indiana Ave. Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9381-9381-000	Raymond Lane Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9382-9382-000	Marmion Way Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9383-9383-000	Orange Grove Ave. Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9384-9384-000	Mountain View Ave Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9386-9386-000	Hanscom Drive Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9387-9387-000	Bikeway Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9389-9389-000	Huntington Fremont Underpass	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9390-9390-000	Mission St. Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9391-9391-000	Moffat St. Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9392-9392-000	Mound Ave. Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9393-9393-000	Oxley St. Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9394-9394-000	Rollin St. Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9401-9401-000	2011 Windstorm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9405-9405-000	City Council Chambers Flood	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-9000-9500-9500-000	Purchase of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E19 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 9000 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 101-9800	Transfers							
E20	Transfers Out	2,267,280.00	0.00	0.00	2,267,280.00	0.00	2,267,280.00	100.00
	E20 Sub Totals:	2,267,280.00	0.00	0.00	2,267,280.00	0.00	2,267,280.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	2,267,280.00	0.00	0.00	2,267,280.00	0.00	2,267,280.00	100.00
	Dept 9800 Sub Totals:	2,267,280.00	0.00	0.00	2,267,280.00	0.00		
	Fund Revenue Sub Totals:	39,567,926.00	14,536,895.84	14,536,895.84	25,031,030.16	0.00	25,031,030.16	63.26
	Fund Expense Sub Totals:	41,858,807.05	18,910,204.30	18,910,204.30	22,948,602.75	2,141,202.44	20,807,400.31	49.71
	Fund 101 Sub Totals:	2,290,881.05	4,373,308.46	4,373,308.46	-2,082,427.41	2,141,202.44		
	Revenue Totals:	39,567,926.00	14,536,895.84	14,536,895.84	25,031,030.16	0.00	25,031,030.16	63.26
	Expense Totals:	41,858,807.05	18,910,204.30	18,910,204.30	22,948,602.75	2,141,202.44	20,807,400.31	49.71
	Report Totals:	2,290,881.05	4,373,308.46	4,373,308.46	-2,082,427.41	2,141,202.44		



Finance Commission Agenda Report

DATE: February 29, 2024

FROM: John Downs, Finance Director

SUBJECT: **FY 2023-24 Mid-Year Budget Report and Capital Improvement Program (CIP) Continuing Appropriations**

Recommendation

Staff recommends that the Finance Commission review and approve the Mid-Year Report for City Council review.

Background

On June 21, 2023, the City Council adopted the Fiscal Year (FY) 2023-24 Operating and Capital Improvement Program (CIP) budgets. The FY 2023-24 budget is the City's financial operating plans that establishes the City's goals, budget priorities, and desired service levels for the fiscal year, as well as identifies the fiscal resources necessary to achieve them. The adopted budget was based on certain assumptions and meeting expenditure and revenue projections. The Mid-Year Financial Review is presented to The City Council to provide an updated financial forecast for the current year.

The FY 2023-24 Mid-Year Financial Review reports on the City's fiscal performance through mid-year (July through December), comparing all revenues and expenditures incurred during the first two quarters of FY 2023-24 to the same period in FY 2022-23. The Mid-Year Financial Review also provides an updated FY 2023-24 Financial Forecast, as well as presents mid-year budget adjustments for Council's consideration to amend the FY 2023-24 Budget.

As customary, the Mid-Year Financial Review primarily focuses on the General Fund since this is the fund that supports traditional municipal services the City provides for residents, such as law enforcement, fire protection, public works services, parks, and recreation.

Analysis

FY 2022-23 Year End

At the end of each fiscal year, the Finance Department begins its process of closing out the year. This process includes trueing up the budget, and ensuring all capital improvement project carryovers are processed and reflected in the new fiscal year. In addition, to avoid possible budget inflation, at the year end of each fiscal year, all purchase orders and encumbrances are closed out, excluding multi-year capital projects.

Once the City’s budget is adopted and committed in Springbrook, the City’s financial system, the new fiscal year is open for activity. Staff from each department has the ability to review the general ledger, enter purchase orders for services, and track department revenues and expenditures.

FY 2022-23 General Fund Year-End Performance

The FY 2022-23 General Fund Budget included expenditures in the amount of \$41.7 million offset by \$42.2 million in projected revenues. Based on the audited figures for FY 2022-23, the City ended the year with \$39.1 million in expenditures, offset by \$39.4 million in revenue and the use of \$1.3 million in net transfers. The FY 2022-23 ending fund balance is \$23.6 million, however, only \$19.0 million is spendable. In the table below, revenue and expenditure figures include transfers in/out.

TABLE 1		
FY 2023 GENERAL FUND YEAR-END		
PERFORMANCE		
	FY 2023 Adopted Budget	FY 2023 Year- End (Audited)
Beginning Fund Balance	\$ 20,810,029	\$ 24,672,171
Revenues	42,224,170	39,417,605
Expenditures	41,721,612	40,413,640
Operating Surplus (Deficit)	502,558	(996,035)
Ending Fund Balance	\$ 21,312,587	\$ 23,676,136
Required Reserve Balance	\$ 12,667,251	\$ 11,825,282

FY 2023-24 Changes from Original Approved Budget to Adopted Budget

When staff presented the FY 2023-24 budget to Council for consideration in June 2023, economists were still discussing concerns of inflation, a CPI increase of 4%, and interest rate adjustments by the Federal Reserve Bank. However, actual economic activity as measured by job gains, industrial production, and retail sales

were still indicating growth. As mentioned in the FY 2024 budget message, the current climate was not as damaging as it has been to other cities due to the fact that the City of South Pasadena has a different revenue base including a healthy property tax base and a City’s return of 24 cents to the property tax dollar.

- The measure A – 75 cents sales transaction tax is now out-performing its traditional counterpart of the Bradley Burns 1% sales tax.
- The American Rescue Plan Act of 2021 created the State and Local Fiscal Recovery Fund (SLFRF). The City received \$6,059,235 of SLFRF funds, and City Council has prioritized key projects across the agency for use of these funds, offsetting the reliance on the general fund.
- The City developed a zero-based budget for FY 2023-24, developing a budget

from the ground-up on each line-item across the document, rather than simply making adjustments to previously adopted versions of a long-standing budget.

The FY 2023-24 budget included significant impacts due to anticipated one-time cost related to the City’s Housing Element, salary increases from prior approved labor agreements as well as support for the Lighting and Landscape Maintenance District (LLMD) fund. The proposed mid-year review and adjustments include additional measures to address the purchase of historic vacant homes from Caltrans as well as increased legal services. Revenues are adjusted lower by \$581,331 to account for the projected decreases in sales tax revenues, rentals and charges for services. The total adjusted revenues for FY 2024 have changed from \$39,567,924 to \$38,986,593. Expenditures are adjusted from \$41,415,272 to \$42,703,191 for a net change of (\$1,438,715).

Mid-Year General Fund appropriations adjustments are \$844,384, broken down between ongoing adjustments of \$494,086 and one-time adjustments of \$350,298. The tables below reflect the FY 2022-23 General Fund Approved and Revised budgets.

TABLE2		
FY 2024 GENERAL FUND BUDGET		
	FY 2024 Approved Budget	FY 2024 Revised Budget
Beginning Fund Balance	\$23,927,934	\$23,676,136
Revenues	\$39,567,924	\$38,986,593
Expenditures	\$41,415,272	\$42,703,191
Operating Surplus (Deficit)	(\$1,847,348)	(\$3,716,598)
Ending Fund Balance	\$22,080,586	\$19,959,538

The ongoing adjustments are due to 4th of July events, increased legal services and higher than expected Department of Industrial Relations Assessments. The one-time adjustments in expenditures for the year are for unexpected and unbudgeted

expenses occurring this FY 2023 including increased legal costs for special counsel, Caltrans property related acquisition costs, and temporary staffing cost due to vacancies. Details of these adjustments are shown in Attachment A.

FY 2022-23 Mid-Year Financial Report

The table below shows the City’s revenues and expenditures incurred through the mid-year point of the two fiscal years (first two quarters), from July 1 through December 31 for both fiscal years 2023-24 and 2022-23 for comparison purposes.

TABLE 3 GENERAL FUND REVENUES & EXPENDITURES JULY - DECEMBER					
	FY 2024 Budget	FY 2024 July - December Actuals	FY 2023 July - December Actuals	Year over Year 6 Month Dollar Comparison	Year over Year 6 Month Comparison Percentage
Revenues					
Property Taxes	\$ 20,075,533	\$ 6,298,399	\$ 5,951,107	\$ 347,292	5.84%
Sales Taxes	6,478,033	2,011,402	2,166,057	(154,655)	-7.14%
Utility Users Taxes	4,352,462	1,907,961	1,872,305	35,656	1.90%
Business Licenses & Permits	796,200	473,059	434,766	38,293	8.81%
Charges for Current Services	4,141,520	2,222,581	2,267,899	(45,318)	-2.00%
Fines, Forfeitures & Penalties	58,000	46,205	35,602	10,603	29.78%
Other Taxes & Revenue	3,661,483	1,571,914	1,240,664	331,250	26.70%
Total Revenues	\$39,563,231	\$14,531,521	\$13,968,401	\$563,120	4.03%
Expenditures					
Wages & Benefits	\$26,717,742	\$14,826,789	\$13,450,320	1,376,469	10.23%
Operations & Maintenance	\$12,615,785	\$4,892,902	\$4,082,013	810,889	19.86%
Capital Outlay	\$258,000	\$94,327	\$20,179	74,148	367.45%
Transfers Out	2,267,280	-	-	-	0.00%
Total Expenditures	\$41,858,807	\$19,814,018	\$17,552,512	\$2,261,506	12.88%

The table above shows the City's revenues and expenditures incurred through the mid-year point of the two fiscal years (first two quarters), from July 1 through December 31 for both fiscal years 2022-23 and 2023-24 for comparison purposes.

FY 2023-24 Mid-Year Revenue Performance

Overall, revenues for the City are up 4.0% (\$563,120) for the first half of FY 2023-24 compared to FY 2022-23. Outlined below is a summary of the revenue performance for the City's major revenues:

Property Tax

Through the mid-year point in FY 2023-24, the City's largest revenue, Property Tax, was up 5.84% (\$347,292) from FY 2022-23. The City has received 31% of the revenue and expects the largest amount to come in April 2024. For FY 2023-24, the City budgeted \$20,075,533.

In respect to Secured Property Taxes, the City received its Property Tax installment in December 2023, representing 40% of what the State expects to receive for the whole year. Therefore, on an annualized basis, the City's estimated Secured Property Taxes are on track.

Please note, the City received \$1,520,780 in Property Tax and \$1,956,546 of Property Tax in Lieu of Vehicle License Fees (VLF) in January. These payments are not reflected

in the December revenues. For FY 2023-24, it is anticipated that the City will receive a total \$3,905,907 in Property Tax in Lieu of VLF revenue for the fiscal year.

Sales Taxes

Taxes (including Sales Tax Measure A) are down 7.14% (\$154,655) through the first half of FY 2023-24 from last year. Sales Taxes makes up 16% of total General Fund revenues and is the City's second largest revenue stream. The City budgeted \$6.5 million for FY 2023-24, however, we are updating this projection to reflect a forecast received from the City's sales tax consultant. The estimated budget will be decreased by \$262,523 to \$5.8 million.

Utility Users Tax (UUT)

UUT revenues are up 1.90% (\$35,656) in FY 2023-24 from last year. UUT revenues for water, telephone and cable increased the first six months of the year while UUT revenues for electric and gas decreased. UUT - telephone is expected to decrease as people are no longer using landlines.

Business License & Permits

The revenue from Business Licenses and Permits saw an 8.81% increase (\$38,293) compared to the previous year. Despite a reduction in filming permits, there was growth in revenues from business licenses and compliance efforts, parking permits, street/curb permits, Fats Oils and Grease (FOG), wastewater permits, and street closure permits.

Charges for Current Services

Revenue from Charges for Services decreased by 2.00% (\$45,318) from last year. This category includes fees from Plan Check Fees, Paramedic Fees, Filming, Planning Fees, Building Permits, Inspection, and Recreation Fees. Notably, Building Permits and Paramedic Fees experienced the most significant increases, whereas Plan Check and Police and Fire Filming Permits saw the largest decreases compared to last year, given the high cost of construction and the film industry writers' strike.

Fines, Forfeits, & Penalties

Fines, Forfeitures, and Penalties increased by 29.78% (\$10,603) from last year. The reason for this increase is due simply to increases in Vehicle Code Fines.

Other Revenues

Other Taxes and Revenue category saw an increase of 26.70% (\$331,250) compared to the previous year. This group encompasses Franchise and Transfer Taxes, Use of Money & Property, Revenue from Other Agencies, and Other Miscellaneous Revenues. The largest contributor to this increase was Revenue from Other Agencies, followed by Other Taxes. The only segment to experience a decrease from the previous year was Use of Money & Property.

FY 2023-24 Mid-Year Expenditure Performance

FY 2023-24 Mid-Year Budget Report

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The City expended 12.88% (\$2,261,506) more than last year. The increase in expenditures can be attributed to increase in professional and contractual services, salary, liability insurance and legal services. The Finance Department will continue to monitor spending, address unanticipated needs for the current year, and help ensure that departments are adhering to the approved budget and planning appropriately for the future budget.

FY 2023-24 Financial Forecast

In addition to reporting on the fiscal condition of the City through the first half of the year, the FY 2023-24 Mid-Year Financial Review provides an updated FY 2023-24 Financial Forecast. Throughout the year, fiscal issues arise and budget adjustments may be required that may impact the FY 2023-24 Adopted Budget. When this happens, budget assumptions and year-end projections change. The Mid-Year Financial Review is usually a good time to present an updated FY 2023-24 Financial Forecast, as we become aware of new fiscal issues that arise subsequent to the budget adoption.

Refer to Table 4 below for an updated FY 2022-23 Financial Forecast:

The second column on Table 4 represents the FY 2023-24 Adjusted Budget, considering all unanticipated expenditures and proposed budget adjustments. Based on the second column, the new FY 2023-24 ending fund balance is projected to be \$19,959,538. The new reserve level is above the minimum General Fund reserve level of 30% of the current-year operating budget.

TABLE4 GENERAL FUND ADJUSTEDFY2023-24 FINANCIAL FORECAST		
	FY2023-24 Budget	FY 2023-24 Adjusted Budget
<u>Revenues</u>		
Adopted Revenues (including Transfers In)	\$39,567,924	\$39,567,924
Bradley Burns 1% Local Sales and Use Tax		(196,523)
Measure A Sales Tax		(66,000)
Licenses & Permits		(25,000)
Fines, Forfeitures & Penalties		11,500
Charges for Current Services		(219,748)
Other Taxes & Revenues		(85,560)
Total Adjusted Revenues	\$39,567,924	\$38,986,593
<u>Expenditures</u>		
Adopted Expenditures (including Transfers Out)	\$41,415,272	\$41,415,272
1st Quarter Council Approved Budget Adjustments		193,513
2nd Quarter Council Approved Budget Adjustments		38,512
February Council Approved Budget Adjustments		211,510
City Manager Operational Budget (Proposed)		33,937
Community Development Operational Budget (Proposed)		249,854
Community Services Operational Budget Proposed		40,000
Finance & Administration Operational Budget (Proposed)		66,507
Fire Operational Budget (Proposed)		-
Library Operational Budget (Proposed)		-
Management Services Operational Budget (Proposed)		342,411
Transfer Out – Self Insurance Fund		111,675
Total Adjusted Expenditures	\$41,415,272	\$42,703,191
Operating(Deficit)/Surplus	(\$1,847,348)	(\$3,716,598)
Beginning Fund Balance	\$20,810,029	\$23,676,136
Ending Fund Balance	\$18,962,681	\$19,959,538
Minimum GF FB Reserve (30% of Revenues)	\$11,870,377	\$11,695,978

FY 2023-24 Mid-Year Budget Adjustments

Staff is presenting the following Mid-Year Budget Adjustments for Council's consideration to amend the FY 2023- 24 Budget:

General Fund:

- City Manager Operational Budget (\$33,937 – All Funds) - An additional appropriation in the amount of \$33,937 from General Fund reserves is needed to cover costs for Land Management survey and site analysis for Iron Works Museum facility site, Holiday Lighting and Décor (off-set by Chamber of Commerce deposit) and legal services for special counsel related to Caltrans Housing (from Slater Reserve).
- Community Development Operational Budget (\$249,854 – All Funds) - An additional appropriation from General Fund reserves, \$249,854 for activities related to the Caltrans properties including KMA financial analysis and acquisition of six historic homes (from Caltrans Vacant Lot Reserve), special counsel on legal services related to Holy Family, and reduction of appropriations related to Moffat St. litigation.
- Community Services Operational Budget (\$40,000 – All Funds) - Additional appropriations from General Fund reserves, \$40,000 to cover full cost of 4th of July event, less staffing costs.
- Finance & Administration Operational Budget (\$85,679 – All Funds) - Additional appropriation from General Fund reserves, \$66,507 for Consulting fees related to five-year financial forecast; PERS fees, Arbitrage additional contractors (due to vacancies), LA County Property tax administrative fees.
- Management Services Operational Budget (\$342,411 – All Funds) - Additional appropriations from General Fund reserves, \$342,411 to true up costs through end of fiscal year per Richards, Watson and Gershon (RGW) and Department of Industrial Relations Assessment increased annual fee.

Staff is also recommending Mid-Year Budget Adjustments for the City Council's consideration to amend the FY 2023-24 Budget for other funds. The proposed FY 2023-24 Mid-Year Budget adjustments are listed in Attachment A.

Other Funds:

- Finance & Administration Operational Budget (\$19,172) - Additional appropriations from Sewer Fund (\$7,189) for consulting fees related to 5-year financial forecast, Arbitrage additional contractors (due to vacancies), Water (\$11,982) for consulting fees related to five-year financial forecast, Arbitrage additional contractors (due to vacancies).

- Public Works Operational Budget (\$18,264)- Additional appropriation in the amount of (\$9,990) from Open Streets Grants, Water Fund (\$17,274) for Critical Water Treatment cost related to FY 2022-23 billed to the City very late.

- Public Works Capital Improvement Program (CIP) Carryovers from FY 2022-23 Capital Budget (\$731,619) - Carryover FY 2023-24 CIP appropriations for the following funds:
 - Capital Improvement Program Fund \$731,619
 - General Fund \$111,675
 - Street Improvements Program \$11,675
 - Facilities & Equipment Replacement \$72,665
 - SR 110 General Fund Reserve \$11,470
 - Sewer \$70,000
 - Proposition A \$19,378
 - Sewer \$27,500
 - SB2 Planning Grant (\$20,067)
 - Rogan HR 5294 \$9,814
 - Measure M \$72,435
 - Capital Growth (\$8,782)
 - Community Development Block Grant (CDBG) \$25,000
 - Park Impact Fees \$14,968
 - Highway Safety Improvement Program (HSIP) \$352,088
 - Arroyo Seco Golf \$4,775
 - Water \$27,500

Staff will plan for a separate study session with City Council and Finance Commission to focus on CIP projects and funds.

Special Reserve Funds

Staff requests the City Council's consideration of the use of special reserve funds for specific related uses:

- 626 Prospect Litigation (Slater) Reserve: \$16,936.90 for special counsel on Caltrans properties. City Manager was given direction to onboard special counsel, and did so using City Manager's funds. City Council later approved the use of 626 Prospect Litigation (Slater) Reserve for subsequent invoices and costs related to this project.
- Caltrans Vacant Lot Purchases: \$243,000 to cover the cost of acquisition on six vacant historic Caltrans homes.

The mid-year adjustment includes the assumption that the use of these reserves would be considered and approved (as shown above in the Department-specific narratives). Should City Council not approve these uses, other funds would need to be identified to account for these expenditures.

State & Local Fiscal Recovery Fund (SLFRF)

The City received its allocation of SLFRF funds in July 2021 and 2022 totaling \$6,059,236. During FY 2022-23, following the City Council's direction, the City expended \$1,118,655 to offset the first year of salary negotiations, Police Department replacement of Tasers and Body Cameras, Microsoft 365 software, Fire Department Breathing Apparatus and for CivicPlus recreation registration software.

According to FY 2023-24 Adopted Budget, the SLFRF Funds are programed as follows:

- \$160,000 – Library Radio Frequency Identification (RFID) Automated system
- \$600,000 for Fire Air Utility Apparatus
- \$100,000 IT Master Plan
- \$300,000 Public Works Automatic Asphalt Truck
- \$2,338,717 for salaries and Capital Improvement Projects

The fund has \$1,441,864 of unprogrammed funds available for future activities based on City Council direction as the City's begins the FY 2024-25 budget process.

Lighting and Landscaping Maintenance District (LLMD) Fund

The Lighting and Landscaping Maintenance District (LLMD) assessment provides annual funds for the maintenance and operation of traffic signals, streetlights, median landscaping, street tree trimming, and tree removals and replacements. Each year, the City Council establishes LLMD assessments which provide approximately \$900,000 in revenue. The revenue is collected through the County Assessor's Office as part of the property tax rolls. However, for numerous annual budget cycles, the LLMD costs have exceeded the revenue, by upwards of \$800,000. Therefore, each year, General Fund monies have been transferred into the LLMD fund to balance the budget.

As a result of Proposition 218 (Prop 218), the City cannot increase the proposed assessments without going through a public ballot process. The City has historically relied on an exemption of Prop 218 (passed in 1997), that allows the renewal of the LLMD assessments, provided the rates are not changed. If the assessment rates are changed, then the balloting requirements under Prop 218 must be fulfilled. In January 2017, a ballot to increase assessments was performed. The final tally of the vote was 60.9% opposed and 39.1% in favor of the new assessments. As a result, assessment rates have remained unchanged.

In considering alternatives to address the imbalance of revenue vs. expenditures in the LLMD fund, City staff are analyzing options, and will return to the City Council for robust discussion and brainstorming during the FY 2024-25 budget development process to identify options to reduce the reliance on the general fund, and how to make the fund whole.

Fiscal Impact

These adjustments will serve to keep the General Fund and Capital Improvement Program (CIP) projects in line with the estimated year-end actual. The overall fiscal impact is a decrease to the General Fund reserve of \$3,716,598. During the remainder of the fiscal year, if any material deficiencies arise, they will be brought forward to the City Council for adjustment.

Key Performance Indicators and Strategic Plan

This item is in line with the Finance Department's Key Performance Indicator. The mid-year adjustment is being presented to provide a more transparent Budget process.

Commission Review and Recommendation

This matter was presented to the City Council and Finance Commission on February 21, 2024 at a Special Joint Meeting.

Attachments:

- 1) Attachment A – FY 2023-24 Mid-Year Expenditure and Revenue Adjustments
- 2) Attachment B – Capital Improvement Program (CIP) FY 2023-24 Continuing Appropriations

ATTACHMENT 1

**Attachment A – FY 2023-24 Mid-Year Expenditure
and Revenue Adjustments**

Fund	Acct #	Department	Adopted Budget	Mid Year Adj.	Requested Adj. Total	Narratives
101	101-2010-2011-8170-000	City Manager	\$ 40,000.00	\$ 12,000.00	\$ 52,000.00	Land management survey for Iron Works Museum
101	101-2020-2012-8190-000	City Manager	\$ 20,000.00	\$ 5,000.00	\$ 25,000.00	To account for Chamber of Commerce 5k Deposit & Tree Lighting
101	101-7010-7011-xxxx-000	Community Development	\$ -	\$ 243,000.00	\$ 243,000.00	Caltrans: KMA financial analysis (\$7,930), deposits (\$6,000), acquisition 6 historic (\$228,200) ; Item 21, 2/7/2024
101	101-7010-7011-8160-000	Community Development	\$ -	\$ 30,000.00	\$ 30,000.00	Rutan & Tucker
101	101-7010-7011-8165-000	Community Development	\$ 29,146.00	\$ (23,146.00)	\$ 6,000.00	Moffat St Litigation is over and balance of deposit (\$25,000) must be returned to Developer (TBD)
101	101-8030-8031-8264-000	CSD/Admin	\$ 50,000.00	\$ 40,000.00	\$ 90,000.00	Start up funds for 2024 - 4th of July event. True cost of event - excluding staff
101	101-3010-3041-8170-000	Finance	\$ 135,000.00	\$ 41,380.00	\$ 176,380.00	Financial Consultants Bill Statler & NHA & Arbitrage
101	101-3010-3041-8020-000	Finance	\$ 9,600.00	\$ 8,150.00	\$ 17,750.00	PERS Late Fees
101	101-3010-3011-8180-000	Finance	\$ 100,000.00	\$ 4,359.82	\$ 104,359.82	MV CHENG
101	101-3010-3041-8335-000	Finance	\$ 177,069.00	\$ 12,617.19	\$ 189,686.19	True up for property Tax admin Fee
500	500-3010-3012-8180-000	Finance	\$ -	\$ 11,982.30	\$ 11,982.30	MV CHENG & Financial Consultant Bill Statler & NHA
210	210-6010-6501-8180-000	Finance	\$ 140,000.00	\$ 7,189.38	\$ 147,189.38	MV CHENG & Financial Consultant Bill Statler & NHA
101	101-2010-2501-8163-000	Finance / City Manager	\$ 53,000.00	\$ 16,936.90	\$ 69,936.90	Amount not included on staff report on 08/16/2023, Item #9 - Consideration from council to utilize slater reserves
101	101-2010-2501-8160-000	Management Services	\$ 420,000.00	\$ 325,530.08	\$ 745,530.08	To true up costs through end of fiscal year per RWG request
101	101-2030-2034-8020-000	Management Services	\$ 34,500.00	\$ 16,881.01	\$ 51,381.01	Department of Industrial Relations Assessment; annual fee came in higher than expected
249	249-2010-2011-8170-000	Public Works	\$ -	\$ 9,990.00	\$ 9,990.00	Slow Streets Recently paid invoice, recently received grant
500	500-6010-6711-8110-000	Public Works	\$ 231,000.00	\$ 17,273.74	\$ 248,273.74	Critical Water Treatment Recently paid invoice from FY 2022-23

TOTAL: \$ 779,144.42

FUND	Amount
General Fund - 101	\$ 732,709.00
Sewer Fund - 210	\$ 7,189.38
Open Streets Grant Fund - 249	\$ 9,990.00
Water Fund - 500	\$ 29,256.04
TOTAL MID YEAR REQUEST:	\$ 779,144.42

\$ 259,936.90 Consideration for Reserve Use

\$ 16,936.90 626 Prospect Litigation (Slater) Reserve:

\$ 243,000.00 CalTrans Vacant Lot Purchases:

Fund	Acct #	Department	Fee Description	Adopted Budgeted	Mid Year Adj.	Requested Adj. Total	Comments
101	101-0000-0000-4820-001	COMMUNITY SERVICES	Rsv	\$ 60,000.00	\$ 12,000.00	\$ 72,000.00	Trending upwards
101	101-0000-0000-4825-000	COMMUNITY SERVICES	Rental - Tennis	\$ 108,000.00	\$ (86,960.00)	\$ 21,040.00	Contract Timing
101	101-0000-0000-4885-000	COMMUNITY SERVICES	Rental - Sr Citizen Ctr	\$ 12,000.00	\$ (4,000.00)	\$ 8,000.00	Trending downwards
101	101-0000-0000-5265-002	COMMUNITY SERVICES	Sr. Citizens Classes	\$ 14,000.00	\$ (2,000.00)	\$ 12,000.00	Class registration trending lower than expected; instructor changes, space needs to accommodate
101	101-0000-0000-5265-003	COMMUNITY SERVICES	Membership	\$ 7,500.00	\$ (500.00)	\$ 7,000.00	Lower Registrations levels
101	101-0000-0000-5265-004	COMMUNITY SERVICES	Sr. Citizens Bus Trips	\$ 4,500.00	\$ 1,000.00	\$ 5,500.00	Trending upwards
101	101-0000-0000-5265-005	COMMUNITY SERVICES	Programs	\$ 1,500.00	\$ 380.00	\$ 1,880.00	Trending upwards
101	101-0000-0000-5265-006	COMMUNITY SERVICES	I.D.	\$ 600.00	\$ 100.00	\$ 700.00	Trending upwards
101	101-0000-0000-5270-001	COMMUNITY SERVICES	Camp Med Fees	\$ 300,000.00	\$ (90,000.00)	\$ 210,000.00	Lower Registrations levels
101	101-0000-0000-5270-002	COMMUNITY SERVICES	Recreation Classes	\$ 170,000.00	\$ (60,000.00)	\$ 110,000.00	Class registration trending lower than expected; instructor changes, space needs to accommodate
101	101-0000-0000-5270-003	COMMUNITY SERVICES	Special Events	\$ 40,000.00	\$ 30,000.00	\$ 70,000.00	Tickets sales in June rather than July; anticipate hitting target goals by July event date
101	101-0000-0000-5270-008	COMMUNITY SERVICES	Concerts in the Park	\$ 25,000.00	\$ (10,000.00)	\$ 15,000.00	Last year did not max out events; looking for sponsors and donations. COVID sponsorship still low
101	101-0000-0000-5270-009	COMMUNITY SERVICES	War Memorial Kitchen	\$ 2,500.00	\$ (500.00)	\$ 2,000.00	Closing the 4 week closure for elections; reservations cancelled- March date?
101	101-0000-0000-5501-003	COMMUNITY SERVICES	Donations - Senior Meals	\$ 39,600.00	\$ (11,600.00)	\$ 28,000.00	CDBG funds delay; contract reimbursements -- Follow up with Terry
101	101-0000-0000-5260-000	LIBRARY	Library Fees	\$ 700.00	\$ 300.00	\$ 1,000.00	Small increases expected; increase usage
101	101-0000-0000-5260-003	LIBRARY	Library Replacements	\$ 6,200.00	\$ 1,000.00	\$ 7,200.00	Small increases expected; increase usage
101	101-0000-0000-5260-004	LIBRARY	Library Equip. Rental	\$ 1,400.00	\$ 1,472.00	\$ 2,872.00	Small increases expected; increase usage
101	101-0000-0000-4860-000	LIBRARY	Rental - Library Comm Room	\$ 20,000.00	\$ 5,000.00	\$ 25,000.00	Trending upwards
101	101-0000-0000-4600-000	FINANCE	Vehicle Code Fines	\$ 18,500.00	\$ 6,500.00	\$ 25,000.00	Trending upwards
101	101-0000-0000-4620-000	FINANCE	Other Court Fines	\$ 1,500.00	\$ 5,000.00	\$ 6,500.00	Trending upwards
101	101-0000-0000-4200-000	FINANCE	Sales & Use Tax	\$ 2,972,321.00	\$ (196,523.00)	\$ 2,775,798.00	Based on HDL forecast; trending downward in both about \$263K across the board
101	101-0000-0000-4200-002	FINANCE	Sales Tax - Measure A	\$ 3,121,000.00	\$ (66,000.00)	\$ 3,055,000.00	Based on HDL forecast; trending downward in both about \$263K across the board
101	101-0000-0000-4445-000	COMMUNITY DEVELOPMENT	Filming Permits	\$ 85,000.00	\$ (25,000.00)	\$ 60,000.00	Impacts due to writers strikes
101	101-0000-0000-5200-002	COMMUNITY DEVELOPMENT	Planning Fees	\$ 300,000.00	\$ (155,000.00)	\$ 145,000.00	Result of economy; anticipated larger projects with DTSP, slow development
101	101-0000-0000-5200-003	COMMUNITY DEVELOPMENT	Plan Check	\$ 700,000.00	\$ 40,000.00	\$ 740,000.00	Trending upwards; SFR, additions, room remodels
101	101-0000-0000-5200-004	COMMUNITY DEVELOPMENT	Building Permits	\$ 600,000.00	\$ 40,000.00	\$ 640,000.00	Trending upwards; SFR, additions, room remodels
101	101-0000-0000-5200-007	COMMUNITY DEVELOPMENT	Administrative Citations	\$ 25,000.00	\$ (10,000.00)	\$ 15,000.00	Code enforcement, citations issued & no method to collecting
101	101-0000-0000-5200-008	COMMUNITY DEVELOPMENT	Design Review Fee	\$ 38,000.00	\$ (8,000.00)	\$ 30,000.00	Result of economy; anticipated larger projects with DTSP, slow development
101	101-0000-0000-5200-009	COMMUNITY DEVELOPMENT	Cultural Heritage (CHC) Fee	\$ 30,000.00	\$ 2,000.00	\$ 32,000.00	Historic resources evaluation; folks remodeling homes

Fund	Acct #	Department	Fee Description	Adopted Budgeted	Mid Year Adj.	Requested Adj. Total	Comments
106	106-0000-0000-5520-000	COMMUNITY DEVELOPMENT	Technology Surcharge	\$ 32,000.00	\$ (10,000.00)	\$ 22,000.00	Planning fees down; surcharge is a fee charged with planning applications
205	205-0000-0000-5500-000	COMMUNITY SERVICES	Senior	\$ 5,000.00	\$ (5,000.00)	\$ -	No longer selling MTA Bus Passes
205	205-0000-0000-5504-000	COMMUNITY SERVICES	Prop A - NTD Disc. Incentive	\$ 12,000.00	\$ 35,441.00	\$ 47,441.00	Auditing incentive; past years revenue remitted this year
213	213-0000-0000-5071-021	COMMUNITY DEVELOPMENT	SB2 Grant	\$ -	\$ 160,000.00	\$ 160,000.00	Grant for SB 2; received reimbursements
220	220-0000-0000-5412-001	COMMUNITY DEVELOPMENT	BIT - Filming Permits	\$ 31,875.00	\$ (5,875.00)	\$ 26,000.00	Down due to filming permits down
232	232-0000-0000-5084-008	COMMUNITY SERVICES	County Park Bond - Maint	\$ 65,000.00	\$ 25,000.00	\$ 90,000.00	Received funding
255	255-0000-0000-5215-000	COMMUNITY DEVELOPMENT	Growth Requirement - Resident	\$ 50,000.00	\$ 30,000.00	\$ 80,000.00	Most projects being processed are residential projects
255	255-0000-0000-5216-000	COMMUNITY DEVELOPMENT	Growth Requirement - Comm/ Indus	\$ 10,000.00	\$ (9,000.00)	\$ 1,000.00	Commercial projects are down
275	275-0000-0000-5200-008	COMMUNITY DEVELOPMENT	Park Impact Fees	\$ 160,000.00	\$ 40,000.00	\$ 200,000.00	Assessed with building permits issued
295	295-0000-0000-5275-005	COMMUNITY SERVICES	Filming	\$ 12,600.00	\$ (7,600.00)	\$ 5,000.00	Filming at the Golf Course; impacted by strike
296	<i>Being created...</i>	COMMUNITY DEVELOPMENT	Public Art Fee	\$ -	\$ 7,500.00	\$ 7,500.00	NEW Fund for Public Art Program/Fees
296	295-0000-0000-5275-005	COMMUNITY SERVICES	Filming	\$ 12,600.00	\$ (7,600.00)	\$ 5,000.00	Filming at the Golf Course; impacted by strike

ATTACHMENT 2

Attachment B – Capital Improvement Program (CIP)
FY 2023-24 Continuing Appropriations



FINANCE DEPARTMENT

City of South Pasadena CIP Continuing Appropriations			
Fund	Fund Name	Transfers - In	Transfers - Out
400	Capital Improvement Program	731,619	
101	General Fund		111,675
104	Street Improvement Program		11,200
105	Facility & Equipment Replacement		72,665
108	SR 110 General Fund Reserve		11,470
205	Prop A		19,378
210	Sewer		27,500
213	SB2 Planning Grant		(20,067)
214	Rogan HR 5294		9,814
236	Measure M		72,435
255	Capital Growth		(8,782)
260	CDBG		25,000
275	Park Impact Fees		14,968
277	HSIP Grant		352,088
295	Arroyo Seco Golf		4,775
500	Water		27,500
		\$ 731,619	\$ 731,619



FINANCE DEPARTMENT

City of South Pasadena Continuing Appropriations Capital Improvement Program Projects		
Project No.	Project Name	FY 2022-23 Carryover Balance
9033	Grevalia & Berkshire Pocket Park	51,255
9149	VoiP Phone System Installation	20,000
9157	Golf Course Netting Replacement	4,775
9161	North-South Corridor ITS Deploy	12,502
9186	CD Permit Management Software	(47,590)
9188	City/Civic EV Charging System	69,198
9189	Arroyo Park EV Charging System	50,000
9192	Fair Oaks Traffic Signal Construction	381,516
9203	Street Repairs - 2023	72,435
9224	Citywide Facility Repair	7,381
9263	Pocket Park Construction	(36,288)
9264	ADA Sidewalk Repairs	25,000
9301	Library HVAC Repairs	5,000
9351	Rect. Rapid Flashing Beacons	1,150
9404	Citywide Facilities Assessment/ Security	60,284
9407	CMMS/Work Order System/GIS	5,000
9408	Sewer Sys. Rep., Rehab&Replace	25,000
9409	Westside Reservoir	25,000
		\$ 731,619



**CITY OF SOUTH PASADENA
FINANCE COMMISSION
MINUTES
SPECIAL MEETING
THURSDAY, AUGUST 24, 2023, AT 6:30 P.M.**

CALL TO ORDER:

The Meeting of the South Pasadena Finance Commission was called to order by Chair, Peter Giulioni Jr., on Thursday, August 24, 2023, at 6:33 P.M. in the City Council Chambers, 1424 Mission Street, South Pasadena, California.

ROLL CALL:

PRESENT

Chair	Peter Giulioni Jr.
Vice Chair	Sheila Rossi
Commissioner	Cynthia Quade
Commissioner	Ed Elsner

ABSENT

Commissioner	Frederick A Findley
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Stephanie Pinto, Management Analyst, announced a quorum.

DIGNATARIES AND CITY STAFF PRESENT:

Janet Braun, Council Member; Zhen Tao, City Treasurer; John Downs, Finance Director; Hsiulee Tran, Deputy Finance Director; Albert Trinh, Finance Manager; and Stephanie Pinto, Management Analyst were present at Roll Call.

PUBLIC COMMENT

1. PUBLIC COMMENT – GENERAL (NON-AGENDA ITEMS)

In Person Comments:

Josh Betta spoke about adoption of minutes and a resolution for the Finance Commission

PRESENTATIONS

2. PRESENTATION: Long Term Financial Planning – Bill Statler: 5-Year Financial Analysis and Long-Term Financial Planning

Q&A between Josh Betta and Bill Statler

3. Insurance Fund: Finance Director, John Downs along with the City’s Auditors and Actuaries will give a presentation to explain to the commissioners the functionality and purpose of the Insurance Fund

Vice Chair Rossi would like to see the numbers and resources used to pay legal bills on settlements. She would like to see the breakout to make informed future decisions. Finance Commission has agreed to come back with the breakout of Intercare and Carl Warren. Staff would provide a report on the proposal of creating a reserve for the full amount of the insurance liability to be amortized by ten years, as well as alternatives.

Actuary representative offered to give a presentation before budget consideration. Chair Giulioni proposed a meeting in February or March.

ACTION/DISCUSSION

1. Monthly Budget Report July-June 2023

Recommendation

Staff recommends that the Finance Commission receive and file the July 2022 – June 2023 Budget Update Report

Vice Chair Rossi would like to see monthly financial reports, and a consistent template more focused on numbers, and not on verbiage. She wants to track budgeted to actuals and recommend looking at previous month versus budget. Sheila does have a template she will share with staff.

COMMISSION ACTION AND MOTION

A motion was made by Commissioner Elsner, seconded by Commissioner Quade to receive and file the July 2022 – June 2023 Budget Update Report. The motion carried 4-0, by the following vote:

AYES: Giulioni, Rossi, Quade, Elsner
NOES: None.
ABSENT: Findley
ABSTAINED: None.

COMMUNICATIONS

4. COMMISSION LIAISON COMMUNICATIONS

5. COMMISSIONER COMMUNICATIONS

Commended staff for dedication to the commissions mission, with special comments read by Vice Chair Rossi.

6. STAFF LIAISON COMMUNICATIONS

ADJOURNMENT

There being no further matters, Chair Giulioni adjourned the meeting of the Finance Commission at 9:28 P.M. to the next Regular City Council meeting scheduled for August 31, 2023.

Respectfully submitted:

Stephanie Pinto

Stephanie Pinto
Staff Liaison, Management Analyst

APPROVED:

Peter Giulioni Jr.
Chair

ATTEST:

Stephanie Pinto
Staff Liaison, Management Analyst

Approved at Commission: XXXXX



**CITY OF SOUTH PASADENA
FINANCE COMMISSION
MINUTES
REGULAR MEETING
THURSDAY, SEPTEMBER 28, 2023, AT 6:30 P.M.**

CALL TO ORDER:

The Meeting of the South Pasadena Finance Commission was called to order by Chair, Peter Giulioni Jr., on Thursday, September 28, 2023, at 6:34 P.M. in the City Council Chambers, 1424 Mission Street, South Pasadena, California.

ROLL CALL:

PRESENT

Chair	Peter Giulioni Jr.
Vice Chair	Sheila Rossi
Commissioner	Cynthia Quade
Commissioner	Frederick A Findley

ABSENT

Commissioner	Ed Elsner
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Alison Wehrle, Management Analyst, announced a quorum.

DIGNATARIES AND CITY STAFF PRESENT:

Janet Braun, Council Member; John Downs, Finance Director; Hsiulee Tran, Deputy Finance Director; Esteban Alvarez, Management Analyst; and Alison Wehrle, Management Analyst were present at Roll Call.

PUBLIC COMMENT

1. PUBLIC COMMENT – GENERAL (NON-AGENDA ITEMS)

In Person Comments:

Josh Betta spoke about budget and reserve concerns.

PRESENTATIONS

2. Update - Long Term Financial Planning – Bill Statler:

*Finance Director John Down Introduced Bill Statler
Bill Statler presented the 5-year Long Term Financial Report
Q & A between Bill Statler and the Finance Commission*

INFORMATIONAL REPORT

3. FY 22-23 Insurance Claims

Recommendation

It is recommended that the Finance Commission receive and file the Insurance Claims report

COMMISSION ACTION AND MOTION

A motion was made by Commission Chair Giulioni to create an Insurance Ad Hoc Committee, seconded by Commissioner Quade – Ad hoc will include Commissioner Findley and Vice Chair Rossi. Motion carried 4-0.

- AYES: Giulioni, Rossi, Quade, Findley.
- NOES: None.
- ABSENT: Elsner.
- ABSTAINED: None.

ACTION/DISCUSSION

4. Review Fiscal Year 2023-24 Investment Policy

Recommendation

It is recommended that the Finance Commission review the Investment Policy

COMMISSION ACTION AND MOTION

A motion was made by Commissioner Findley, seconded by Commissioner Quade to approve the Investment Policy. The motion carried 4-0, by the following vote:

- AYES: Giulioni, Rossi, Quade, Findley.
- NOES: None.
- ABSENT: Elsner.
- ABSTAINED: None.

Commission Request on Investment item:

- John to provide written confirmation from auditors of agreement with findings
- Frame one-time costs differently (alternate wording)
- Add 2023-2024 for property tax and sales tax totals
- Add 2018-2019 to Insurance items
- Add labels for bar chart values

5. Approval of Minutes

Recommendation

It is recommended that the Finance Commission review and approve the minutes for 5/16/23, 6/1/23, 6/12/23, and 6/29/2023.

All Motions made with an amendment that Council Member Braun be added to the attendance of the minutes.

Request to Amend the motion on 6/1/23 regarding the budget item.

COMMISSION ACTION AND MOTION

A motion was made by Commissioner Findley, seconded by Commission Vice Chair Rossi to approve the minutes for the meeting on 6/12/2023. The motion carried 4-0, by the following vote:

AYES: Giulioni, Rossi, Quade, Findley.
NOES: None.
ABSENT: Elsner.
ABSTAINED: None.

COMMISSION ACTION AND MOTION

A motion was made by Commissioner Findley, seconded by Commission Vice Chair Rossi to approve the minutes for the meeting on 6/29/2023. The motion carried 4-0, by the following vote:

AYES: Giulioni, Rossi, Quade, Findley.
NOES: None.
ABSENT: Elsner.
ABSTAINED: None.

COMMISSION ACTION AND MOTION

A motion was made by Commissioner Quade, seconded by Commission Vice Chair Rossi to approve the minutes for the meeting on 5/16/2023. The motion carried 4-0, by the following vote:

AYES: Giulioni, Rossi, Quade.
NOES: None.
ABSENT: Elsner.
ABSTAINED: Findley.

All Motions made with an amendment that Council Member Braun be added to the attendance of the minutes.

****OTHER Requests from Commission:**

- Presentation from Actuary in March 2024*
- Insurance recovery update from Management Services*
- CalPers Actuarial Report*
- Corrections to report/charts*

COMMUNICATIONS

- 4. **COMMISSION LIAISON COMMUNICATIONS**
- 5. **COMMISSIONER COMMUNICATIONS**
- 6. **STAFF LIAISON COMMUNICATIONS**

ADJOURNMENT

There being no further matters, Chair Giulioni adjourned the meeting of the Finance Commission at 9:46 P.M. to the next Regular City Council meeting scheduled for October 26, 2023.

Respectfully submitted:

Stephanie Pinto

Stephanie Pinto
Staff Liaison, Management Analyst

APPROVED:

Peter Giulioni Jr.
Chair

ATTEST:

Stephanie Pinto
Staff Liaison, Management Analyst

Approved at Commission: XXXXX



**CITY OF SOUTH PASADENA
FINANCE COMMISSION
MINUTES
SPECIAL MEETING
WEDNESDAY, NOVEMBER 8, 2023, AT 6:30 P.M.**

CALL TO ORDER:

The Meeting of the South Pasadena Finance Commission was called to order by Chair, Peter Giulioni Jr., on Wednesday, November 8, 2023, at 6:38 P.M. in the Emergency Operations Center, 817 Mound Ave, South Pasadena, California.

ROLL CALL:

PRESENT

Chair	Peter Giulioni Jr.
Vice Chair	Sheila Rossi
Commissioner	Cynthia Quade
Commissioner	Frederick A Findley
Commissioner	Ed Elsner (arrival at 6:51)

Stephanie Pinto, Management Analyst, announced a quorum.

DIGNATARIES AND CITY STAFF PRESENT:

Janet Braun, Council Member; John Downs, Finance Director; Armine Chaparyan, City Manager; Hsiulee Tran, Deputy Finance Director; and Stephanie Pinto, Management Analyst were present at Roll Call.

PUBLIC COMMENT

1. PUBLIC COMMENT – GENERAL (NON-AGENDA ITEMS)

In Person Comments:

Josh Betta spoke about work history and reserves.

PRESENTATIONS

2. Status of Insurance Recovery

Presentation by Luis Frausto – Management Services Director

Q&A about recovery efforts

Commission Chair Giulioni requested to have a KPI item related to insurance recovery added to the quarterly reports

Commission Vice Chair Rossi requested to have staff present the short term vs long term

3. Introduction of Craig Hill from NHA Advisors. LLC

Introduction by John Downs, Finance Director

Presentation by Criag Hill

Public Comment:

Josh Betta: Comments on the General Fund money used for Capital Improvement Projects

4. Sales Tax Update:

Presentation by Ken Nordhoff from HdL

ACTION/DISCUSSION

5. Approval of Minutes

Recommendation

It is recommended that the Finance Commission review and approve the revised minutes for 6/1/23

Public Comment:

Josh Betta: Comments regarding budgeting procedures and conversations.

COMMISSION ACTION AND MOTION

A motion was made by Commissioner Findley, seconded by Commissioner Quade to approve the revised minutes for the meeting on 6/1/2023. The motion carried 5-0, by the following vote:

- AYES:** Giulioni, Rossi, Quade, Findley, Elsner.
- NOES:** None.
- ABSENT:** None.
- ABSTAINED:** None.

COMMISSION ACTION AND MOTION

A motion was made by Commission Chair Giulioni, seconded by Commissioner Quade to cancel the regular meeting on December 21, 2023. The motion carried 5-0, by the following vote:

- AYES:** Giulioni, Rossi, Quade, Findley, Elsner.
- NOES:** None.
- ABSENT:** None.
- ABSTAINED:** None.

COMMUNICATIONS

4. COMMISSION LIAISON COMMUNICATIONS

5. COMMISSIONER COMMUNICATIONS

6. STAFF LIAISON COMMUNICATIONS

Announcements:

Two new hires for Finance Manager and Accountant

City received an awarded from the GFOA for the Fiscal Year 2021-2022 Financials Statements

ADJOURNMENT

There being no further matters, Chair Giulioni adjourned the meeting of the Finance Commission at 9:11 P.M. to the next Regular City Council meeting scheduled for November 29, 2023.

Respectfully submitted:

Stephanie Pinto

Stephanie Pinto
Staff Liaison, Management Analyst

APPROVED:

Peter Giulioni Jr.
Chair

ATTEST:

Stephanie Pinto
Staff Liaison, Management Analyst

Approved at Commission: XXXXX