

2020/2021

ADOPTED BUDGET

CARMEL-BY-THE-SEA







Fiscal Year 2020-2021

Adopted Budget

City Council

Dave Potter, Mayor

Bobby Richards, Mayor Pro Tempore

Carrie Theis, Councilmember

Jan Reimers, Councilmember

Jeff Baron, Councilmember

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INTRODUCTION



June 19, 2020

Honorable Mayor Dave Potter,
City Councilmembers and
Residents of Carmel-by-the-Sea

The Fiscal Year 2020-2021 (“FY 20-21”) Adopted Budget presented herein is balanced from a fiscal perspective, meaning that anticipated new revenue and the use of prior years’ savings (“sources”) equal planned expenditures (“uses”). However, this equilibrium is achieved by significantly curtailing expenditures and using fund balance to mitigate a structural deficit induced by the unprecedented economic impacts of the coronavirus (“COVID-19”). As shown in the table below, “FY 20-21 Adopted Budget at a Glance,” expenses of \$19.7 million are funded through a combination of \$18.7 million in revenue and \$1.0 million of prior years’ savings or fund balance. As the economic extent and duration of COVID-19 is unknown, this budget strategy minimizes the use of fund balance in FY 20-21. However, this approach requires workforce reductions, changes in service delivery, and postponing capital projects and vehicle and equipment replacement.

FY 20-21 Adopted Budget at a Glance

<i>FY 20-21 Adopted Revenue</i>	<i>\$18,670,783</i>
FY 20-21 General Fund Operating Expenditures	\$18,451,462
FY 20-21 Debt Service	\$1,244,515
<i>FY 20-21 Total Adopted Expenditures</i>	<i>\$19,695,977</i>
<i>Use of Fund Balance</i>	<i>\$1,025,194</i>
<i>Funded Full-Time Equivalent (FTE) Positions</i>	<i>72.48</i>

On February 4, 2020, City Council adopted the FY 20-21 budget calendar and staff began working on the development of the budget for the upcoming fiscal year. The initial budget framework included a positive financial forecast in both the short and long term bolstered by the recent passage of Measure C on March 3, 2020. This initiative replaces the existing 1% local sales tax (Measure D), increasing the sales tax to 1.5% for 20 years effective on July 1, 2020.

Based upon projected increases in sales tax revenue, I anticipated bringing forth a budget that maintained services and continued funding for capital improvements. Additionally, I planned on allocating funding specifically for pension mitigation strategies in accordance with Council direction. Similar to efforts outlined within the Governor’s Proposed Budget that was released in

January 2020, I was anticipating recommending increasing the City's reserves to prepare for a moderate recession in the near future.

However, the anticipated "rainy day" scenario came in "like a lion" in March, but is not expected to "go out like a lamb", to quote another weather-related idiom. The City's economic forecast quickly began to change as news surrounding the coronavirus emerged. While the initial news focused on the spread of the virus internationally, the associated economic effects were already beginning to materialize locally. First, our hotels experienced an immediate decline in occupancy due to travel restrictions. This was followed by a loss of visitors due to a cancellation of a conference at the Sunset Center. As a result of a shelter in place ("SIP") order issued by Monterey County on March 17, 2020, and subsequently, a statewide SIP issued by Governor Newsom on March 19, 2020, hotels faced a near absolute shut down with little to no guests.

In addition to the hotels, inns and other lodging providers, restaurants and other eating establishments and commercial retail experienced economic distress due to social distancing protocols and the overall loss of customers, despite efforts by many restaurateurs to offer "to go" service through pick-up orders or delivery. While, as we go to print on the budget book, the City, in tandem with Monterey County, is moving toward implementation of the next stage in the Governor's Resilience Roadmap, I am not optimistic about a quick rebound to our revenues.

The SIP requirements became effective in mid-March and have not yet been fully lifted. This coincides with one of the City's busier periods for tourism in May and June. Consequently, transient occupancy tax revenue is expected to generate \$4.5 million in FY 19-20, which is \$2.3 million, or 34%, less than the Adopted Budget. In addition, sales and use tax revenues are projected to decline 18%, or \$989,000, for the rest of the fiscal year. Charges for services are also assumed to finish under the budget target by 18% or \$444,000. Overall, FY 19-20 is likely to end with revenues totaling \$20.4 million, which is \$3.8 million, or 16%, less than expected.

To mitigate the anticipated loss of revenue, the City immediately initiated efforts to curtail spending, such as implementing a hiring freeze for vacant positions; eliminating travel expenses related to training; reducing spending in professional and contractual services, materials and supplies and postponing the start of any new capital projects. These efforts, in tandem with savings that materialized throughout the fiscal year from vacant positions, are expected to result in General Fund expenditures being approximately \$2.1 million less than budgeted. However, as previously noted, revenues are also projected to be significantly under budget resulting in the General Fund facing a projected shortfall on June 30, 2020.

At fiscal year-end, various technical adjustments will be made, including transferring fund balance within the Hostelry Fund to the General Fund to offset the decrease in transient occupancy tax in FY 19-20. Transient occupancy tax ("TOT") is housed in a separate fund known as the Hostelry Fund and transferred to the General Fund to support citywide operations. This fund includes savings from prior years when TOT performed better than expected and/or when the General Fund required less TOT revenue to meet expenditures. It is anticipated that

approximately \$2.0 million of the \$2.4 million in fund balance will be used in FY 19-20. This means that very little fund balance remains to address any projected budget shortfall in FY 20-21 or thereafter.

The City also incurs expenses related to debt, workers compensation claims, capital projects and vehicle and equipment purchases. These expenses are housed within various funds and overall the citywide fund balance for FY 19-20 is expected to decrease by \$1.4 million, as illustrated in the Projected Fund Balance as of June 30, 2020, which is located within this budget document.

The remaining months of FY 19-20 will experience significant revenue shortfalls and a substantial amount of prior years' savings, or fund balance, will be used at fiscal year-end to keep the General Fund intact. As the extent of the economic impact of COVID-19 is unknown in terms of its magnitude and duration, the FY 20-21 Adopted Budget is based upon conservative revenue projections, largely modeled on revenue performance for the last quarter of FY 19-20. These assumptions reflect significant declines in the City's sales and use and transient occupancy taxes due to limited travel; decreased consumer spending, particularly in leisure-related spending; and the implementation of social distancing protocols for restaurants that impact seating capacity. The FY 20-21 revenues total \$18.7 million, which reflects a \$5.5 million, or 23%, decrease compared to the FY 19-20 Adopted Budget of \$24.2 million.

With the loss of revenue, the City faces a structural deficit whereby projected expenses outpace anticipated revenues. Consequently, the City is unable to sustain its operational expenses and drastic reductions are required to lower citywide expenses. The FY 20-21 Adopted Budget includes \$19.7 million in expenditures, which includes \$18.5 million in General Fund, or daily operations, and \$1.2 million in required debt service payments.

Although the City has made substantial progress in recent years toward investing in critical infrastructure, modernizing its fleet and other equipment, addressing deferred building maintenance and protecting its natural resources, the FY 20-21 Adopted Budget eliminates funding for capital projects and planned vehicle and equipment replacement. The deferral of \$1.5 million in proposed funding for projects will result in greater maintenance costs for facilities and hardscape, postponing building upgrades such as the Police Department Renovation and temporarily suspending multi-year efforts related to habitat restoration and tree removal and other improvements at the Mission Trail Nature Preserve.

However, the proposed reduction in capital outlay is not sufficient to close the budget deficit. Local government offers a variety of services to residents, businesses and visitors and the majority of these services are directly provided by government employees and the City of Carmel-by-the-Sea is no exception. In FY 19-20, salaries and benefits accounted for \$11.5 million, or 48%, of the Adopted Budget expenses. These costs were expected to increase in the upcoming fiscal year due to annual merit or step adjustments, negotiated salary and benefit increases, and rising retirement (pension) contributions and health insurance premiums.

Salaries and benefits costs are still the leading driver of Citywide expenses at 49% of budgeted expenditures. However, this cost is budgeted at \$9.6 million, which is \$2 million, or 17%, less than the FY 19-20 Adopted Budget. These savings are attributed to defunding the full-time equivalent (FTE) of 11.5 vacant positions and implementing reductions in the City's workforce. A reduction in workforce is an option that I do not take lightly or recommend if not financially necessary for the fiscal health of the organization. Based upon the intensity of the projected loss of revenue in FY 20-21, and likely several years thereafter, the City must decrease its expenses, especially its personnel-related costs that make up the majority of Citywide expenditures. The basis for the workforce reductions include: (1) Emphasizing public health and safety services; (2) Providing other essential services as defined by Governor Newsom within Executive Order N-33-20 issued on March 19, 2020 that pertain to the continuity of government and mandated activities; and (3) Retooling government functions to deliver services with limited financial resources while implementing shelter in place and social distancing protocols.

While the City will continue to prioritize public health and safety and utilize technology to the extent possible to deliver services virtually and with reduced costs, it will not financially be able to deliver the same level of services as rendered in the past. This is due to a reduction in staffing resources as well as other operational cuts as summarized below. Given the unprecedented economic impacts associated with COVID-19 and the ongoing implementation of social distancing protocols, I respectfully ask for community patience and understanding as City staff work diligently to provide services as responsive as possible under this paradigm.

Although reductions in other operational expenditures alone will not generate the amount of savings needed to balance the budget, department directors were instructed to decrease their respective operational budgets by 20% as feasible without jeopardizing public health or safety or hindering mandated functions. The expenditure category of services and supplies total approximately \$8.9 million, or 45% of the FY 20-21 Adopted Budget. This represents a net decrease of \$708,000 over the FY 19-20 Adopted Budget, after factoring in an increase of \$152,000 for pension costs related to the City's unfunded actuarial liability of \$1.6 million.

Some of the largest expenses within the services and supplies budget includes fire service provided by the City of Monterey (\$2.5 million); the unfunded actuarial liability (\$1.6 million); marketing expenses, including the contractual obligation with the Sunset Cultural Center for managing the Sunset Center (\$824,500), and the City's general liability and property insurance premiums (\$713,000). Together, these expenses account for \$5.7 million, or 63% of the services and supplies budget in FY 20-21.

The remaining 37% of the services and supplies budget is derived from a multitude of various departmental expenses. In an effort to reduce expenditures, departments enacted cuts in areas such as contract services, training, and materials and supplies. The reductions are included within the departmental summary pages of this budget document and a few examples are also summarized in this transmittal so that Council and the community are aware of service impacts.

While Carmel Beach is a priority, especially with the heightened use during COVID-19, funding for beach patrol assistance has been reduced within the Police Department's budget in FY 20-21. The Village forest remains a priority and tree care and prevention work will be performed in-house to the extent possible. Funding for contract services within Public Works has been substantially reduced, meaning there will be no sidewalk cleaning; landscape maintenance will focus on fire fuel reduction and basic health and safety as compared to beautification; and contractual tree-care services will prioritize response due to storms and other emergencies as compared to stump removal and grinding. Traffic painting, marking and striping will occur every other year and other supplies will be reduced so that the funds may be allocated toward facility maintenance and tree-planting efforts instead.

Although COVID-19 has proven that it is impossible to predict all the challenges that face our community, I have allocated funding for a wildfire risk assessment study to be developed in collaboration with the City of Monterey in an effort to address some of our known vulnerabilities. In total, this funding amounts to \$20,000; yet, these dollars contribute much more in terms of identifying our community needs and developing a long-range plan to enhance Village safety. Similarly, the FY 20-21 Adopted Budget includes \$16,000 in funding for the ongoing implementation of accessibility upgrades and enhancements to City facilities as continuing our efforts regarding this federal mandate is paramount. While the City's needs are far greater than this, the budgetary constraints prevent any additional funding to new studies or projects.

Even with the workforce reductions and other cuts within the operational budget, the FY 20-21 Adopted Budget is balanced only by using \$1.0 million of prior years' savings, or fund balance. This represents 14% of the General Fund Estimated Fund Balance as of June 30, 2020. The use of fund balance underscores the precarious nature of the FY 20-21 Budget as, despite being based upon conservative revenue projections, the status of the budget is contingent upon the performance of the economy. A re-emergency of a second wave of the coronavirus or other factors that cause a protracted recovery will result in further reductions in operations and service levels, including additional adjustments to the City's workforce. In addition, the ongoing use of fund balance is not sustainable as this is a finite resource and will only be replenished over time when revenues rebound and outpace expenditures.

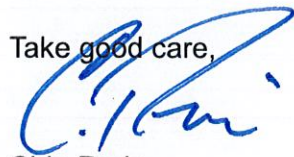
As this budget book goes to print, we are seeing positive momentum and the re-opening of the economy and counties, such as Monterey, moving toward the next stage of the Governor's Resilience Roadmap. However, we are also witnessing the aftermath of a prolonged shelter in place and lackluster economy, resulting in a recent wave of vandalism and theft in commercial districts to the north and south of us. In order to safeguard against further economic turmoil, to the extent possible, I am promulgating a three-fold strategy for the upcoming fiscal year: (1) limited use of fund balance in FY 20-21; (2) examination of service delivery and options to reduce costs with minimal community impacts, particularly as it relates to public safety and bond refinancing and (3) exploration of options to diversify our revenues, including a review of possible new revenues such as paid parking in selected areas.

With nearly 9 months of the fiscal year elapsed, and prior to the emergency of COVID-19, capital projects were being finished, City staff were implementing Council direction on land use matters and we were executing other aspects of the Council strategic plan and related objectives. While I cannot underscore the severity of COVID-19, I am optimistic about the community's ability to recover with time, with an open mind and attitude, and with adherence to the strategy we have outlined. COVID-19 will require us to prioritize and make difficult decisions regarding services. Yet, it is also an opportunity to examine service delivery options and the adage of "because we always did it that way"; tap into our collective creative energies to rethink providing services while also protecting City employees, residents, businesses and guests in adherence with COVID-related protocols; and solidify our agency and industry partnerships.

To this end, I am committed to bringing monthly financial updates to Council on the status of the budget and leading my Executive Team in pursuing financial options that will allow us to maintain, and even restore, services and capital projects without jeopardizing the immediate and long-term fiscal health of the City. I wish to extend my appreciation to the Mayor and City Council for their leadership, especially in this dynamic environment that requires difficult decisions to be made, and look forward to a continued positive relationship as we rebuild our community. I also extend thanks and admiration to the Executive Team for their professional dedication and acumen; we are all grateful for your service.

Now, more than ever, I conclude with my trademark.

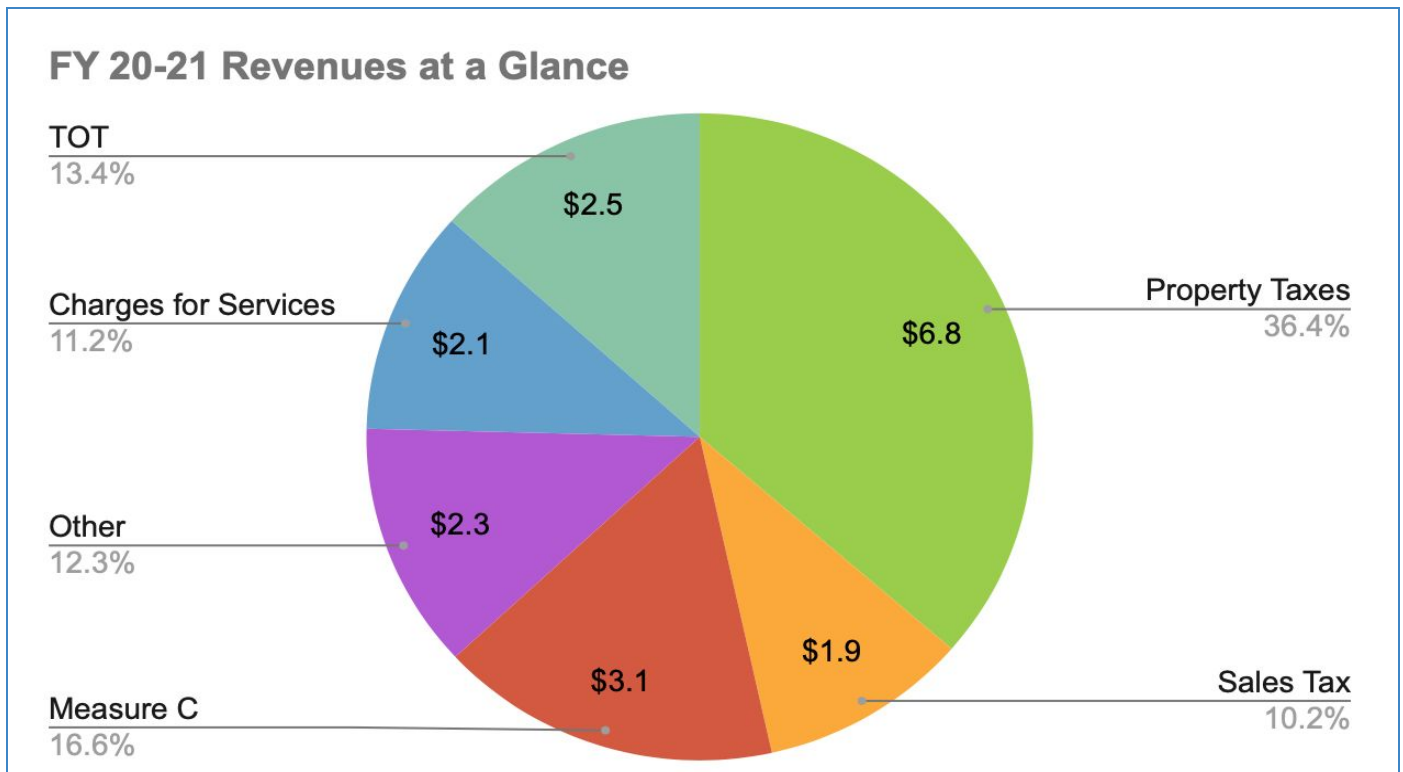
Take good care,



Chip Rerig
City Administrator

REVENUE

The FY 20-21 Adopted Budget includes \$18.7 million in new revenue. As illustrated in the chart below, *FY 20-21 Revenues at a Glance*, property taxes are the leading source of revenue, accounting for 37% of the budgeted revenue. Sales tax, including the local Measure C, contributes 27% followed by transient occupancy tax (13%) other miscellaneous revenues (12%) and charges for services (11%).



Property taxes, including secured, unsecured, unitary taxes and transfer taxes, are budgeted at \$6.8 million. The City's portion of the statewide sales tax ("Bradley Burns") and Proposition 172 public safety sales tax will generate \$1.9 million. On March 3, 2020, Carmel voters approved a new local sales tax of 1.5% referred to as Measure C. Measure C is estimated at \$3.1 million, making it the second largest source of revenue after property taxes. Ongoing economic impacts associated with COVID-19 are projected to significantly impact transient occupancy taxes (TOT), which is a "hotel tax" of 10% of the rent charged by a hostelry operator. With a FY 20-21 budget of \$2.5 million, TOT accounts for 13% of revenues, far less than the 28% it previously contributed in prior fiscal years. Charges for services are fees collected from a specific user of a service, such as administering business licenses, issuing planning, building, tree removal and special event permits, and ambulance transports. In total, charges for services are budgeted at \$2.1 million. The category of "Other" totals \$2.3 million and includes General Fund revenues of business license tax (\$506,000); franchise fees imposed on utilities (\$654,000); parking permits and other licenses (\$102,000); fines and forfeitures (\$9,000); revenue from other government (\$734,000), including motor vehicle in lieu (\$475,000) and an affordable housing planning grant (\$160,000); and interest and investments (\$159,000). The City also receives restricted revenue for Police from the COPS grant (\$160,000). Due to revenue shortfalls, the City will not be funding capital projects at this time. Anticipated funding from State Gas Tax (\$146,000) and Measure X local sales taxes (\$183,000) will be budgeted in their respective funds and transferred to Capital Projects at a later time if City funding becomes available for street paving or other eligible transportation safety projects.

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Property Taxes

Overview

Property tax is imposed on land and permanently attached improvements such as buildings (real property) and tangible personal property (movable property) based upon the property value of the land, building or other personal property. Under Proposition 13, passed by the California voters in 1978, the ad valorem property tax rate is capped at 1% of full cash value of the real property at the time of purchase. Future increases in assessed value are limited to either the annual inflation factor or 2%, depending on which factor is lower, until the property is sold. When property changes ownership, it is re-assessed based upon market value and, once re-assessed, becomes subject to the 2% maximum annual inflation rate.

Property is assessed by the Monterey County Assessor, the Monterey County Auditor Controller calculates the property taxes due and the Monterey County Treasurer-Tax Collector administers the billing, collection and reporting of property tax revenues. The 1% ad valorem property tax that is collected is shared among all local government agencies within a county, including a county, all cities located within a county, schools and community college districts, successor agencies (formerly redevelopment agencies), county service areas and special districts. In Monterey County, agencies receive a percentage of the \$1 levied, which, on average, includes school agencies (61% in total), Monterey County (15%), County library (1%), cities (6% in total for all 12 cities), successor agencies (8%), special districts (9%), county service areas (less than 1% in total) and the Monterey County Resources Water Agency (less than 1%).

Budget Performance and Assumptions

The City budgets for the receipt of property taxes as part of its projected revenue, which includes secured property tax, unsecured tax, unitary tax and property transfer tax. Secured property taxes account for the majority of this revenue category, contributing \$6.0 million, or 92%, of the \$6.6 million of expected Fiscal Year 2019-2020 property tax revenue. Anticipated secured property tax performance for both the current and upcoming fiscal years is summarized in the table below, *Secured Property Tax Estimated Performance and Adopted Budget*.

Table 1: Secured Property Tax Estimated Performance and Adopted Budget

Property Taxes	FY 18-19 Estimated Actual	FY 18-19 Audited Actual	FY 19-20 Adopted Budget	FY 19-20 Estimated Actual	FY 20-21 Adopted Budget
Secured	\$5,814,892	\$5,998,685	\$6,047,488	\$6,118,658	\$6,302,218

The Fiscal Year 2019-2020 Adopted Budget assumed a 4% increase over the Fiscal Year 2018-2019 Estimated Actual for a budget target of \$6.0 million. Based upon current year-to-date-performance, staff anticipates secured property taxes to slightly exceed the budget projection by \$71,000, or 1.2%. The Fiscal Year 2020-2021 Adopted Budget of \$6.3 million is based upon an increase of 3% over the FY 19-20 Estimated Actual.

Data from the California Association of Realtors notes that statewide sales were down 30% in April 2020 compared to April 2019. However, the median home price in April 2020 increased by 2% from March 2020 and

REVENUE

by 0.6% from April 2019. Sales within Monterey County decreased by 43% in one year from April 2020 compared to April 2019, yet the price increased by 10%.

While the real estate market has experienced significant economic impacts due to COVID-19 as noted above, property tax revenue is usually more resilient to economic conditions in terms of timing and sensitivity to other fiscal indicators. For example, while real estate data indicated sales were down, property tax payments for existing homes met, and even slightly exceeded, the City's budget projections. The Fiscal Year 2020-2021 Recommended Budget for property taxes is based upon the current demand for planning and building permits; the City's limited housing stock; and the desirability of Carmel-by-the-Sea as a place to live, including its proximity to San Francisco and the Bay Area. The City's historic data also suggests modest growth is feasible as secured property tax has averaged an increase of 5.6% over the past five years. While COVID-19 is unparalleled, economic literature often compares the economic impact to the Great Recession and to the decline in economic activity after the September 11, 2001 terrorist attacks. In Fiscal Year 2001-2002, which included September 11, the City's overall property tax increased by 11% over the prior fiscal year.

Property tax growth projections are consistent with models used by the State and other forecasting. The May Revise to the Governor's 2020-2021 Budget adjusted property tax growth downward from 5.7% to 3.5% for the upcoming fiscal year. The Legislative Analyst's Office (LAO) California Spring Fiscal Outlook includes two forecasting models, with one predicting median home prices to increase by 2% while the more conservative economic forecast expects prices to decrease by 1.2%. Beacon Economics also projects an increase in the median home price statewide from \$532,00 to \$565,000, in the HdL Companies California Forecast Sales Tax Trends and Economic Drivers April 2020 Revised.

Sales and Use Taxes

Overview

Sales tax is imposed on retailers for selling tangible personal property within the State while a use tax is imposed on the use of a product purchased out-of-state and delivered for use in California. The City receives a portion of the statewide sales and use tax, which is referred to as Bradley Burns. In addition to the statewide sales tax, the City also receives a district, or local, sales tax for purchases that either physically occur within the Village or purchases made online and delivered to Carmel residents and businesses.

Carmel voters approved a 1% local sales tax, Measure D, on November 6, 2012. Measure D had a sunset date of March 2023. On March 3, 2020, the City's electorate approved a new sales tax initiative referred to as Measure C. Measure C replaces the prior Measure D, increases the local sales tax to 1.5% and becomes effective on July 1, 2020.

Budget Performance and Assumptions

As illustrated in the table below entitled *Sales and Use Taxes Estimated Performance and Adopted Budget*, projections for Fiscal Year 2019-2020 assumed a slight decrease in sales and use tax revenue compared to the prior fiscal year. The Fiscal Year 2019-2020 Adopted Budget reflects a 0.1% decrease over the Fiscal Year 2018-2019 Estimated Actual for Bradley Burns and a 1% decline in local Measure D sales tax.

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Fiscal Year 2019-2020 year-to-date performance aligned with budget targets until March 2020 when the economic implications of COVID-19 quickly materialized with one quarter of the fiscal year remaining. The Fiscal Year 2019-2020 Estimated Actual for sales tax is \$989,000, or 18%, less than budgeted. Ongoing economic impacts are projected for Fiscal Year 2020-2021.

The Fiscal Year 2020-2021 Adopted Budget for Bradley Burns is \$1.9 million, which is a decrease of \$719,000, or 28%, compared to the Fiscal Year 2019-2020 Adopted Budget. For comparison, the May Revise to the Governor’s 2020-2021 Budget also projects a decrease of 27% in sales tax revenues. However, sales taxes paid to the State include a combination of taxes from consumer spending and capital investments.

On July 1, 2020, the local sales tax rate will increase to 1.5% and this additional 0.5% will buffer some of the expected decline in revenue for the upcoming fiscal year. The Fiscal Year 2020-2021 Adopted Budget of approximately \$3.1 million is \$27,000, or just under 1%, more than the Fiscal Year 2019-2020 Adopted Budget. For comparison, absent the passage of Measure C, the Fiscal Year 2020-2021 budget target based upon a 1% local sales tax rate is \$2,405,000, meaning the increased sales tax rate will generate \$645,000 more in revenue for the upcoming fiscal year.

Table 2: Sales and Use Taxes Estimated Performance and Adopted Budget

Sales and Use Taxes	FY 18-19 Estimated Actual	FY 18-19 Audited Actual	FY 19-20 Adopted Budget	FY 19-20 Estimated Actual	FY 20-21 Adopted Budget
Bradley Burns	\$2,609,000	\$2,550,650	\$2,606,100	\$2,136,416	\$1,886,796
Local	\$3,050,000	\$2,964,870	\$3,023,000	\$2,504,000	\$3,050,000

The City consulted with HdL Companies to develop its sales tax projections given the firm’s expertise in sales tax analysis for governmental clients and the unprecedented nature of the economic impacts of COVID-19. HdL, in consultation with Beacon Economics, used models of the Great Recession, studied existing sales tax data and conferred with industry specific experts to develop its statewide forecast, which was then customized for Carmel. In developing a forecast, there are many unknown variables, such as when consumer spending will increase, especially for leisure travel, dining and other areas of discretionary spending; changing consumer preferences for online shopping and delivery; the extent to which businesses rebound and whether the coronavirus returns and warrants a second wave of shelter in place restrictions. However, the forecast does assume shelter in place restrictions through May 2020 and the impact of ongoing social distancing protocols on retail and restaurants. While consumer spending in general has been halted due to high unemployment, stock market volatility, and shelter in place restrictions, the demand, and hence prices, for certain goods and services has increased, online spending is on the rise and there have been temporary spending spikes due to the receipt of federal stimulus checks for instance. As a result, the sales tax projections are based upon different assumptions related to spending patterns for various goods and services.

Overall, various sectors are expected to experience a significant decline, most notably in the second and third quarters of 2020, followed by incremental growth in the first and second quarters of 2021. As reported in HdL

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Companies' *California Forecast Sales Tax Trends and Economic Drivers April 2020 Revised*, many sectors are projected to sustain losses in the second quarter of 2020 including restaurants/hotels (-60%), auto/transportation (-55%), fuel/service stations (-50%), general consumer goods (-45%), building and construction (-40%) and business/industry (-30%). There are two areas with growth, including the category of food/drug as grocery and drug stores remain open during the pandemic and consumers continued to purchase household items reflected in growth of 5% for the second quarter of 2020. The other sector that shows resilience is known as State and County pools, which includes sales and use taxes generated online. Prior to COVID-19, the State began collecting taxes from out-of-state vendors and online sales, resulting in additional new revenue for State and local governments. In addition, online sales surged in March and remain strong, resulting in a projected growth of 10% for the second quarter of 2020.

However, with shelter in place restrictions lifted and the re-opening of businesses, performance is expected to improve over the remaining quarters. With the return of economic activity, sectors are projected to rebound for 2020-2021 as follows: auto/transportation (-6.3%), building/construction (-0.1%), business/industry that includes gains in demands for food processing, medical supplies, telecommunications equipment (-5.4%), fuel/service stations (0%), general consumer goods (-2.5%) and restaurants (-6.5%). Modest growth is expected to continue for food/drug (2%) and State and County pools (7.3%). HdL has customized its sales tax projection for Carmel. In general, the City's sales tax for most of these categories is expected to mirror statewide trends, with slightly more growth expected from State and County pools (12%). It is the categories of general consumer goods and restaurants/hotels that are the most salient. These two categories are expected to decrease 18% for Fiscal Year 2020-2021, far more than the statewide trend. This decline is attributed to projected decreases of 74% and 40% in the third and fourth quarters respectively due to decreased travel and spending and social distancing protocols that will limit the seating capacity of dining establishments.

Transient Occupancy Tax

Overview

The transient occupancy tax ("TOT") is often referred to as a "hotel tax". The City's TOT is 10% of the rent charged by an operator imposed on persons staying 30 days or less in a hotel or similar lodging. There are currently 46 lodging establishments (hotels/inns/motels) and 20 short-term rentals within the commercial district that collect this tax on behalf of the City.

Budget Performance and Assumption

As shown below in Table 3, *Transient Occupancy Taxes Estimated Performance and Adopted Budget*, the Fiscal Year 2019-2020 Adopted Budget assumed an increase of 3% over the Fiscal Year 2018-2019 Estimated Actual. The timing of COVID-19 coincided with the spring and early summer season for the City's hotel establishments. As such, the Fiscal Year 2019-2020 Estimated Actual of \$4.5 million is based upon year-to-date performance with little to no revenue received from March to June. This represents a loss of \$2.3 million in budgeted revenue, or a decrease of 34%, compared to the Fiscal Year 2019-2020 Adopted Budget.

Table 3: *Transient Occupancy Taxes Estimated Performance and Adopted Budget*

Transient Occupancy Tax	FY 18-19 Estimated Actual	FY 18-19 Audited Actual	FY 19-20 Adopted Budget	FY 19-20 Estimated Actual	FY 20-21 Adopted Budget
TOT	\$6,650,000	\$6,882,015	\$6,842,900	\$4,523,996	\$2,488,198

REVENUE

Projecting a budget target for TOT revenue for Fiscal Year 2020-2021 is challenging as it is first based upon an individual's ability and willingness to travel and second on the amount a person will pay to travel, both of which impact hotel occupancy and room rate. The Fiscal Year 2020-2021 Adopted Budget of \$2.5 million reflects a continued decline in revenue, representing a loss of \$2.0 million, or 45%, over the Fiscal Year 2019-2020 Estimated Actual. It is \$4.4 million, or 64%, less than the Fiscal Year 2019-2020 Adopted Budget based on conservative assumptions regarding travel and hotel revenues.

While there is no precise model, staff reviewed historical trends, researched industry specific literature, and consulted with peer organizations and the City's auditor on plausible scenarios in deriving the Fiscal Year 2020-2021 budget target. Various models project revenue in line with the recommended target of \$2.5 million as highlighted below:

- A model that assumes no revenue from July-October followed by a typical (based upon 4 year average) November to June would generate \$3.6 million. One that anticipates no revenue from July- October and 50% of a typical November-June would generate \$1.7 million. The average of the two is \$2.7 million.
- A model of 30% of FY 19-20 revenue for July-August, followed by 25% of FY 19-20 revenue for September-October, followed by 15% of FY 19-20 for November-December followed by 15% of FY 18-19 for January- April and 50% of FY 18-19 for May-June would generate \$2.4 million.
- FY 01-02 TOT was \$3.6 million and reflected a 27% decrease from the prior fiscal year due to the economic impacts of 911. The FY 20-21 Budget reflects a 45% decrease from the FY 19-20 Estimated Actual and a 64% decline from the FY 18-19 Actual.

Charges for Services

Overview

The City provides a variety of services that benefit specific customers, such as the administration of business licenses, police response to false alarms and the issuance of planning and building, encroachment and tree removal and special event permits. These are considered personal choice services as the user has a choice on whether to use the service or not. In accordance with State law, the City is legally allowed to charge a fee to the user to recover the City's cost of providing the service.

Budget Performance and Assumption

The Fiscal Year 2019-2020 Adopted Budget assumed a consistent demand for services as in the prior year and a 4.5% increase in fees due to inflation. The Fiscal Year 2019-2020 Estimated Actual reflects a decrease in anticipated revenue for services primarily within the Planning and Building Department, which were under budget prior to COVID-19. The current estimate projects that Planning and Building staff are able to provide services virtually and by accommodating social distancing protocols through June 30 and expects that the demand for other services is curtailed due to COVID-19. This results in a potential loss of \$361,959, or 15%, from the Fiscal Year 2019-2020 Adopted Budget. In Fiscal Year 2020-2021, the budget declines by about 2%, or \$45,317. While the demand for planning and building services continues, decreased special event fees, primarily for Car Week, have a negative impact on charges for services in the Fiscal Year 2020-2021 budget.

REVENUE

Table 4: Charges for Services Estimated Performance and Adopted Budget

Charges for Services	FY 18-19 Estimated Actual	FY 18-19 Audited Actual	FY 19-20 Adopted Budget	FY 19-20 Estimated Actual	FY 20-21 Adopted Budget
Charges	\$2,537,272	\$2,531,960	\$2,487,435	\$2,125,476	\$2,080,159

Other Revenues

The General Fund also includes a variety of other types of revenue including franchise fees imposed on utilities for the use of public streets and roadways; business license tax; parking permits and other licenses; fines and forfeitures and intergovernmental revenue. Funding received from the federal Community Oriented Policing (COPS) grant is transferred into the General Fund to support the Police Department. Other restricted revenue for street maintenance and paving is also received from State gas taxes and local sales taxes administered by the Transportation Agency of Monterey County.

Budget Assumptions

While there is expected decreases in transportation funding due to declining fuel and sales taxes, other revenues are tracking with their respective budget targets and overall this category is expected to finish the fiscal year \$138,000, or 5%, less than the Fiscal Year 2019-2020 Adopted Budget. Fiscal Year 2020-2021 assumes a decrease of \$173,182, or 7%, from the Fiscal Year 2019-2020 Adopted Budget, reflecting a decrease in business license tax, COPS transfer and one time revenues, offset by an increase in anticipated grant funding.

Table 5: Other Revenue Estimated Performance and Adopted Budget

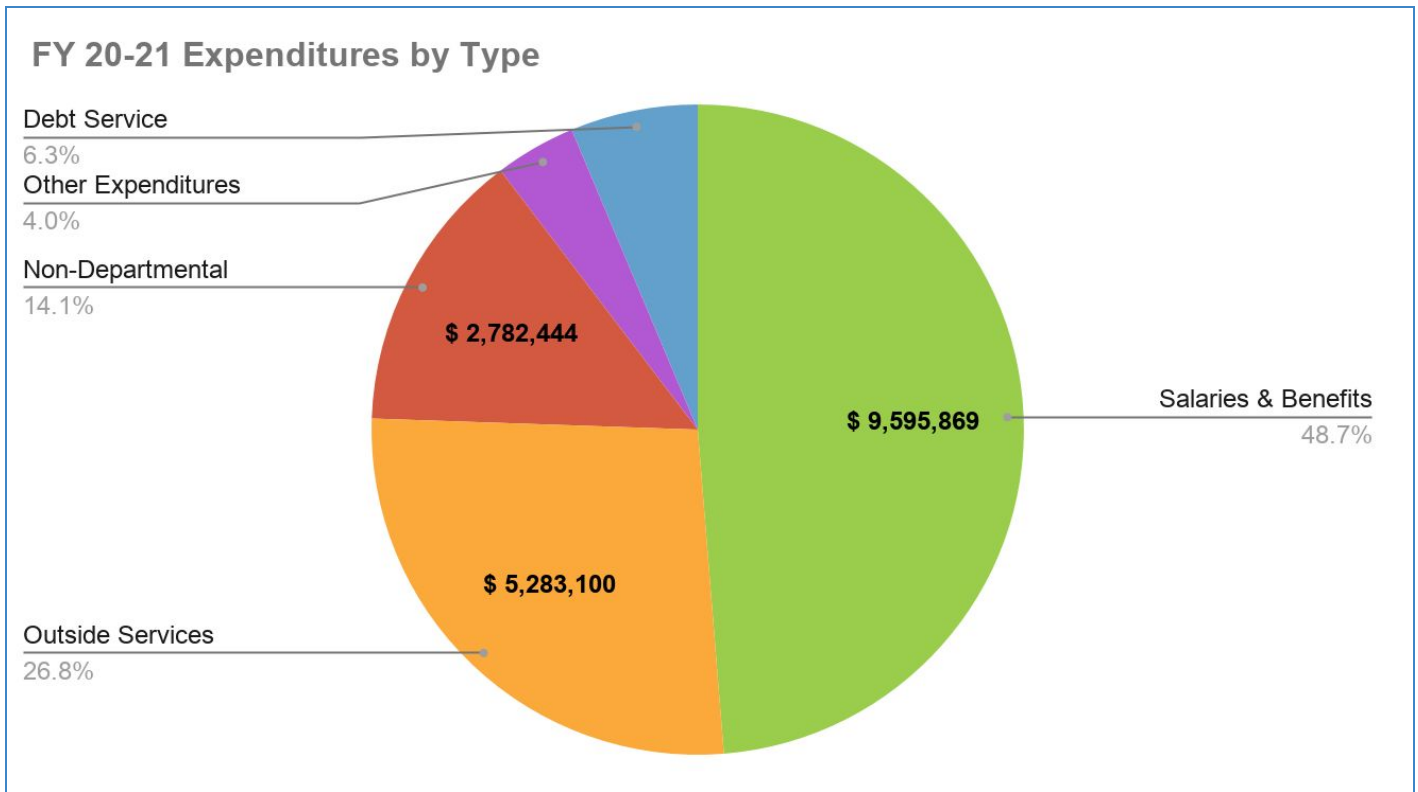
Other	FY 18-19 Estimated Actual	FY 18-19 Audited Actual	FY 19-20 Adopted Budget	FY 19-20 Estimated Actual	FY 20-21 Adopted Budget
Other	\$2,469,860	2,469,860	\$2,506,508	\$2,450,676	\$2,333,326

EXPENDITURES

The FY 20-21 Adopted Budget totals \$19.7 million, which consists of the:

- Operating Budget, or General Fund, totals \$18.5 million, or 94%, of the citywide budget;
- Debt service totals \$1.2 million, or 6%, of the citywide budget.

The Operating Budget consists of the City departments and services. Debt is based upon required payments toward various bonds issued by the City or by other governmental agencies on behalf of the City. As shown in the chart below, *FY 20-21 Expenditure by Type*, the FY 20-21 Budget includes the Operating Budget and Debt Service. The Operating Budget is further categorized by type of expenditure including salaries and benefits, outside services, non-departmental and other expenditures as explained below.

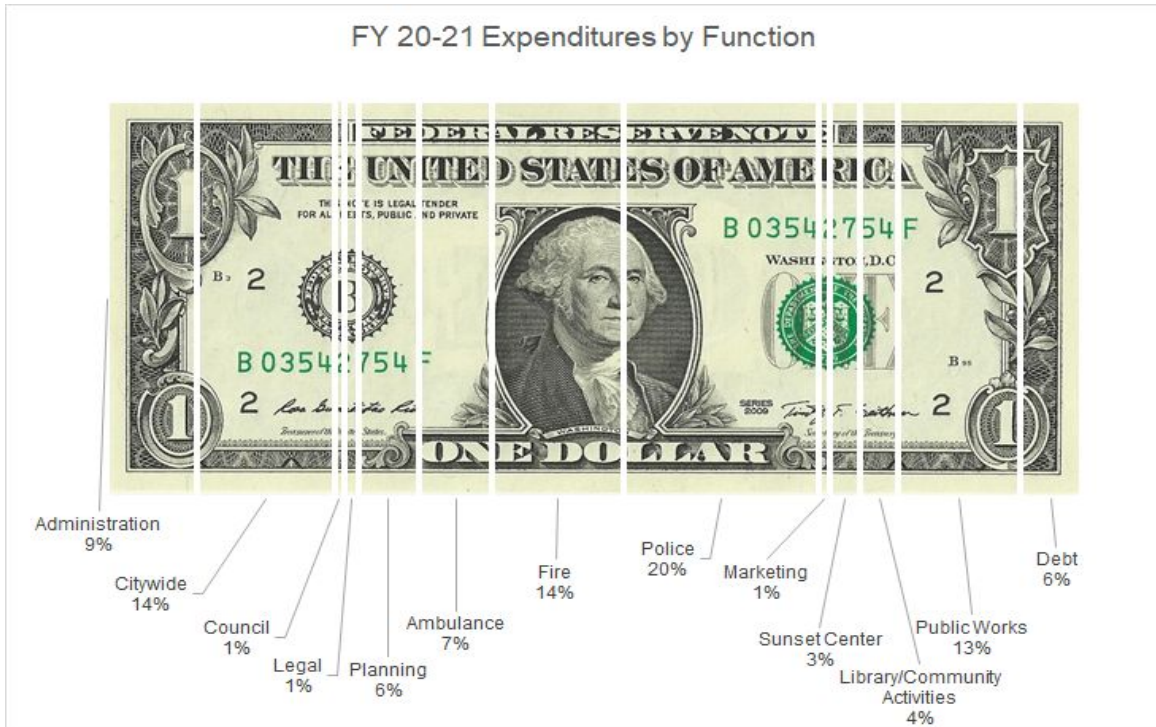


The City's largest expenditure is related to the cost of personnel. Salaries and benefits total \$9.6 million and account for 49% of the citywide budget. Outside services is the second largest type of expenditure at \$5.3 million, or 27% of the budget. This category includes various line item accounts, such as advertising and noticing, contract services and community promotions. Contract services are used as an alternative to City staff directly providing the service due to cost savings or the specialized nature of the work being performed and include funding for expense such as fire service provided by the City of Monterey (\$2.5 million); support for the operations of the Sunset Center and other marketing activities (\$824,500); legal services (\$285,000); tree care and landscape maintenance (\$115,000) and janitorial service (\$192,000).

Non-department expenses total \$2.8 million, or 14%, of the budget and include the unfunded pension liability, retiree health care and citywide operational expenses like property tax assessments and utilities. The largest expenditures within this category include the unfunded actuarial liability (\$1.6 million) and the City's general liability and property insurance premiums (\$713,000). Other expenditures total \$790,000, or 4%, of the FY 20-21 Adopted Budget. These expenses include items such as public works materials and supplies (\$101,000), telecommunications (\$82,000), fuel (\$80,000), training and conferences (\$59,000), vehicle

EXPENDITURES

maintenance (\$49,000), medical and safety supplies (\$46,000) and printing and postage (\$37,000). Another way to view expenditures is by function as depicted in the “FY 20-21 Expenditures by Function” illustration. Together the public safety functions of Ambulance, Fire and Police make up 41% of the budget. Citywide is the next largest expenditure at 14% as it includes the City’s unfunded actuarial liability, followed by the Public Works Department at 13% of the budget. In total, Administration, Council, Planning, Legal, Marketing, the Sunset Center, and Library and Community Activities represent the remaining 25% of the Operating Budget.



Expenditures	Budget	Percentage
Administration	\$ 1,816,809	9%
Citywide	\$ 2,782,444	14%
Council	\$ 186,733	1%
Legal	\$ 285,000	1%
Planning	\$ 1,224,098	6%
Ambulance	\$ 1,476,624	7%
Fire	\$ 2,675,445	14%
Police	\$ 3,930,405	20%
Marketing	\$ 231,000	1%
Sunset Center	\$ 593,500	3%
Library/Community Activities	\$ 766,744	4%
Public Works	\$ 2,482,660	13%
Operating Budget	\$ 18,451,462	94%
Debt	\$ 1,244,515	6%
Total	\$ 19,695,977	100%



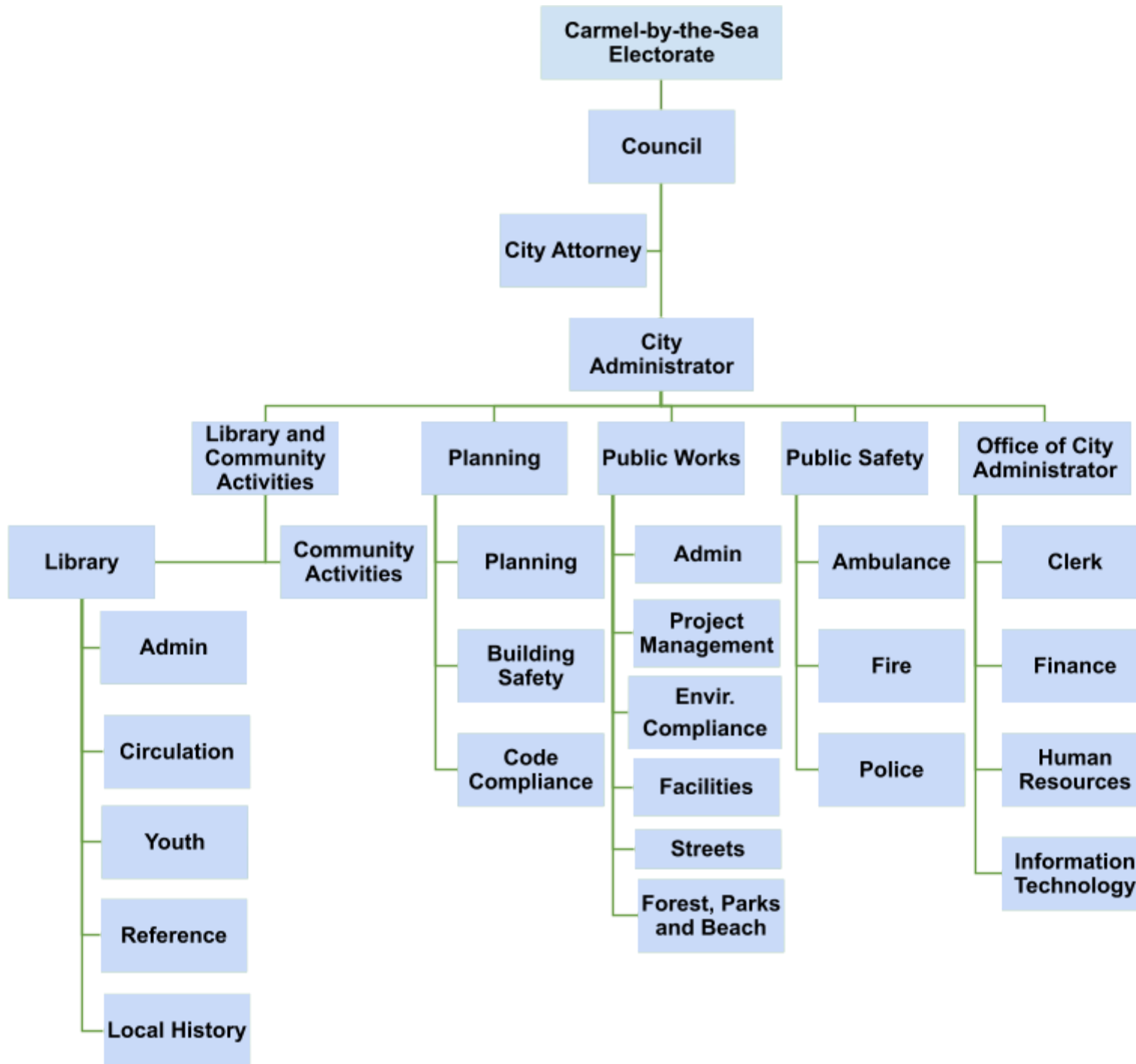
POSITIONS

FY 2020-2021 ADOPTED AUTHORIZED POSITIONS

Department and Title	FY 19/20 Adopted	FY 20/21 Adopted	FY 20/21 Change
Council			
Councilmember	4.00	4.00	0.00
Mayor	1.00	1.00	0.00
City Council Total	5.00	5.00	0.00
Administration			
City Administrator	1.00	1.00	0.00
Assistant Administrator	1.00	1.00	0.00
City Clerk	1.00	1.00	0.00
Director of Budgets and Contracts	1.00	1.00	0.00
Finance Manager	1.00	1.00	0.00
Senior Human Resources Analyst	1.00	1.00	0.00
Information Services / Network Manager	1.00	1.00	0.00
IT Help Desk/Technician	0.75	0.00	(0.75)
Hourly HelpDesk Technician (525 hours)	0.00	0.25	0.25
Finance Specialist	1.50	1.00	(0.50)
Office Assistant/ Public Records Act Clerk	0.75	0.00	(0.75)
Retired Annuitant (480 hrs)	0.46	0.23	(0.23)
Hourly Office Assistant (400 hrs)	0.20	0.00	(0.20)
Administration Total	10.66	8.48	(2.18)
Community Activities			
Community Services Assistant	1.00	0.00	(1.00)
Executive Assistant	0.50	0.50	0.00
Community Activities Total	1.50	0.50	(1.00)
Library			
Circulation Supervisor	1.00	1.00	0.00
Director of Library and Community Services	1.00	1.00	0.00
Hourly Librarian I (3 positions)	1.10	0.00	(1.10)
Librarian I	1.00	1.00	0.00
Librarian II	2.00	1.00	(1.00)
Librarian II (Local History)	1.00	1.00	0.00
Library Assistant (full-time)	3.00	1.00	(2.00)
Library Assistant (part-time)	0.75	0.00	(0.75)
Hourly Library Assistant	2.63	0.00	(2.63)
Executive Assistant	0.50	0.50	0.00
Library Total	13.98	6.50	(7.48)
Community Planning & Building			
Administrative Coordinator	1.00	1.00	0.00
Assistant Planner	1.00	1.00	0.00
Associate Planner	1.00	1.00	0.00
Building Inspector	1.00	1.00	0.00
Building Official	1.00	1.00	0.00
Code Compliance Coordinator	1.00	1.00	0.00
Permit Technician	1.00	1.00	0.00
Planning & Building Services Director	1.00	1.00	0.00
Senior Planner	1.00	1.00	0.00
Community Planning & Building Total	9.00	9.00	0.00

FY 2020-2021 PROPOSED AUTHORIZED POSITIONS

Department and Title	FY 19/20 Adopted	FY 20/21 Adopted	FY 20/21 Change
Public Works			
Administrative Coordinator	1.00	0.00	(1.00)
Director of Public Works	1.00	1.00	0.00
Environmental Compliance Manager	1.00	1.00	0.00
Maintenance Worker	4.00	2.00	(2.00)
Public Works Superintendent	1.00	1.00	0.00
Senior Maintenance Worker	3.00	3.00	0.00
Street Supervisor	1.00	1.00	0.00
Facilities Maintenance Supervisor	1.00	1.00	0.00
Senior Maintenance Worker (Facilities)	1.00	1.00	0.00
Project Manager	2.00	0.00	(2.00)
City Forester	1.00	1.00	0.00
Senior Maintenance Worker	1.00	1.00	0.00
Maintenance Worker/Gardener	1.00	1.00	0.00
Tree Care Specialist	2.00	1.00	(1.00)
Public Works Total	21.00	15.00	(6.00)
Police			
Community Services Officer	3.0	1.0	(2.0)
Community Services Officer/Animal Control	1.0	1.0	0.0
Corporal	2.0	2.0	0.0
Police Commander	1.0	1.0	0.0
Police Officer	5.0	5.0	0.0
Police Officer/Detective	1.0	1.0	0.0
Police Officer/FTO	2.0	2.0	0.0
Police Services Officer	6.0	5.0	(1.0)
Police/Patrol Officer	1.0	1.0	0.0
Public Safety Director	1.0	1.0	0.0
Sergeant	2.0	2.0	0.0
Office Assistant	1.0	0.0	(1.0)
Police Total	26.0	22.00	(4.00)
Ambulance			
Paramedic/Firefighters	6.00	6.00	0.00
Ambulance Total	6.00	6.00	0.00
	FY 19/20 Adopted	FY 20/21 Adopted	FY 20/21 Change
Citywide Total Funded Positions	92.14	72.48	(19.66)
	FY 19/20 Adopted	FY 20/21 Adopted	FY 20/21 Change
Citywide Total Authorized Positions: available to be filled as funding allows	93.14	93.14	0.00



**OPERATING BUDGET
(CITY DEPARTMENTS
AND SERVICES)**



Description

The City Council consists of the Mayor and four Councilmembers, elected at large by the citizens of Carmel-by-the-Sea on a non-partisan basis. The City Council is the policy making legislative body of the City. The Council adopts the annual budget, enacts ordinances, and approves major contracts, acquisitions and leases. With the advice and assistance of the City Administrator and City Attorney, the City Council reviews proposals to meet the community's needs, initiates action for new policies, and allocates resources.

2019-2020 Initiatives and Accomplishments

- Adopted a strategic plan including a vision, mission statement, values, priorities and objectives.
- Placed a sales tax replacement measure on the March 3, 2020 ballot that was approved by the voters.
- Provided direction on options to address the City's pension liability.
- Responded to land use issues such as beach fires, wireless communications and short-term rentals.
- Established a subcommittee to develop the Climate Change and Resiliency Plan.
- Oversight of the City's response to the coronavirus, including declaration of a local emergency and prohibiting tenant evictions.

2020-2021 Priorities

- Continued oversight of the City's implementation of COVID-19 protocols to ensure the safe reopening of the local economy, including collaboration with Monterey County and regional cities, and advocating for federal and state economic assistance in addressing the economic impacts of COVID-19.
- Continued oversight of the implementation of the strategic plan and updating of City priorities.
- Continue to respond to any forthcoming State legislation that undermines local control.

Budget Summary and Service Impacts

- Community Promotions is \$19,000 less in FY 20-21 due to reductions in Council discretionary grants (\$10,000) and home mail delivery service (\$9,000). The City received \$22,000 in funding requests from outside organizations; however, due to budgetary constraints, the City is unable to fulfill all of these requests. The FY 20-21 Budget includes funding for the Casa de Noche Buena emergency shelter for women and families (\$4,000), United Way 211 information and referral service (\$2,500) and after school programs at the Carmel Youth Center (\$2,500).
- In addition to \$9,000 in grant funding, Community Promotions also includes \$59,000 for the home mail delivery program. The FY 20-21 Budget reflects an increase in the courier service rates offset by a projected 30% decrease in participation (from a current base of 170) due to shelter in place restrictions being lifted and newly established eligibility criteria being incorporated into the program.
- Regional Memberships reflect a savings of \$22,000, primarily due to the termination of the Fort Ord Reuse Authority on June 30, 2020. Conference and Meetings reflect a savings of \$6,000 in FY 20-21 based upon assumed travel savings due to more virtual conferences.

CITY COUNCIL

City Council

Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-110-00-41008	Salaries -Elected	\$9,600	\$9,600	\$9,600
101-110-00-41101	Retirement	\$72	\$48	\$85
101-110-00-41104	Health Insurance	\$33,254	\$26,636	\$33,254
101-110-00-41105	Social Security	\$484	\$376	\$484
101-110-00-41106	Medicare	\$139	\$114	\$139
101-110-00-41108	Worker's Comp	\$1,732	\$1,417	\$1,281
	Salaries & Benefits Subtotal	\$45,281	\$38,190	\$44,843
101-110-00-42001	Contract Services	\$0	\$10,770	\$0
101-110-00-42005	Community Promotions	\$86,880	\$85,374	\$68,040
101-110-00-42007	Regional Memberships	\$90,586	\$78,324	\$68,825
101-110-00-42101	Office Supplies	\$775	\$100	\$475
101-110-00-42301	Training & Education	\$0	\$0	\$0
101-110-00-42302	Conferences & Meetings	\$10,975	\$6,399	\$4,550
	Services & Supplies Subtotal	\$189,216	\$180,967	\$141,890
	Total	\$234,497	\$219,157	\$186,733

Regional Memberships

Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-110-00-42007	Transportation Agency of Monterey County	\$1,266	\$1,266	\$1,329
101-110-00-42007	TAMC Pavement Study Association of Monterey Bay Area Governments	\$10,000	\$15,086	\$0
101-110-00-42007	MPRWA (Water)	\$3,985	\$3,782	\$4,184
101-110-00-42007	Monterey Peninsula Chamber of Commerce	\$18,850	\$4,469	\$19,793
101-110-00-42007	Monterey County Mayors Association	\$750	\$0	\$788
101-110-00-42007	Monterey County Business Council	\$1,500	\$1,500	\$1,575
101-110-00-42007	Monterey County Business Council	\$500	\$0	\$578
101-110-00-42007	MBUAPCA (Air Pollution Control District)	\$1,735	\$1,874	\$1,822
101-110-00-42007	League of CA Cities	\$2,550	\$2,626	\$2,705
101-110-00-42007	League of CA Cities- Monterey Bay Division	\$150	\$350	\$158
101-110-00-42007	LAFCo	\$18,000	\$16,926	\$18,900
101-110-00-42007	Fort Ord Reuse Authority	\$14,700	\$14,000	\$0
101-110-00-42007	Community Human Services	\$15,750	\$15,700	\$16,100
101-110-00-42007	CoastWalks/Coastal Trail Association	\$300	\$300	\$315
101-110-00-42007	Carmel Chamber of Commerce	\$550	\$445	\$578
	Total	\$90,586	\$78,324	\$68,825

CITY ATTORNEY

Description

The City Attorney is appointed by the City Council. The City Attorney legally represents the City and provides legal advice and/or training to the City Council, City Administrator, boards, commissions, and departments; investigates and resolves claims against the City; defends the City in litigation and administrative actions; initiates and prosecutes litigation on behalf of the City; and drafts and reviews legal documents and agenda items.

Budget Summary and Service Impacts

- The FY 20-21 Budget of \$285,000 decreases by \$75,000 over the FY 19-20 Adopted Budget.

City Attorney				
Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-112-00-42001	Contract Services	\$360,000	\$362,190	\$285,000
	Total	\$360,000	\$362,190	\$285,000

ADMINISTRATION

Description

The City Administrator is appointed by the City Council and responsible for the enforcement of City laws and ordinances; ensuring that the orders of the City Council are executed; preparing the budget and monitoring City finances; and managing day-to-day operations. In addition to overseeing City departments, the Administrator also serves as the director of the centralized administrative functions pertaining to the City Clerk, Finance, Human Resources and Information Technology.

2019-2020 Initiatives and Accomplishments

- Ensured the execution of Council policy direction, completion of capital projects, hiring of staff and continuity of daily citywide operations to deliver services in an efficient and effective manner.
- Oversaw the placement of the sales tax measure on the March 3, 2020 ballot, resulting in passage of a new sales tax of 1.5% for 20 years. Developed options to mitigate pension liability costs.
- Implemented new record storage protocols, resulting in cost savings and more secure storage of records; continued efforts for digital storage of records, processed more than 250 requests for records.
- Oversaw the City's response to COVID-19, including providing IT support for virtual operations and creating video messages with the Public Safety Director to inform the public.

2020-2021 Priorities

- Continue to oversee the City's response to COVID-19 to ensure the delivery of essential City services, the adherence to State and County protocols by employees, residents, businesses and visitors, the recovery of City COVID-19 related expenses and monitoring of the economic impacts to City finances.
- Oversee the filing of candidate forms and administering the November 2020 City Council election.
- Explore service delivery alternatives and other options to enhance revenue as directed by Council.
- Implement the distribution of electronic Council packets in order to save printing costs and encourage compliance with CalRecycle waste diversion and recycling mandates.

Budget Summary and Service Impacts

- The FY 20-21 Budget decreases by \$420,000 compared to the FY 19-20 Adopted Budget due to voluntary reductions in compensation, defunding vacant positions and decreasing staff hours (\$215,000) and savings within the services and supplies budget (\$205,000). This includes decreases in contractual services for IT and finance for one-time special projects; reductions in recruitment, employee programs and pre-employment expenses and curtailing spending on computers.
- There will likely be a longer response time for general inquiries received by phone or in-person, the immediate processing of payments upon request at the City Hall counter, and the issuing of high heel permits will likely be curtailed due to staffing reductions and the prioritization of finance functions.

ADMINISTRATION

Office the City Administrator

Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-111-00-41001	Salaries	\$1,132,813	\$1,069,085	\$1,033,820
101-111-00-41003	Salaries -Part time	\$124,962	\$100,795	\$46,847
101-111-00-41101	Retirement	\$65,280	\$60,292	\$61,087
101-111-00-41103	Deferred Compensation	\$33,700	\$42,233	\$32,800
101-111-00-41104	Health Insurance	\$146,704	\$125,120	\$131,417
101-111-00-41105	Social Security	\$3,100	\$1,787	\$2,905
101-111-00-41106	Medicare	\$18,846	\$16,444	\$15,670
101-111-00-41107	LTD/STD/Life	\$1,482	\$1,171	\$1,198
101-111-00-41108	Worker's Comp	\$52,875	\$43,245	\$39,120
101-111-00-41109	Benefits-MOU Obligations	\$2,080	\$2,080	\$2,080
	Salaries & Benefits Subtotal	\$1,581,842	\$1,462,253	\$1,366,944
101-111-00-42001	Contract Services	\$217,824	\$147,128	\$113,640
101-111-00-42002	Recruiting Services	\$40,000	\$37,070	\$19,385
101-111-00-42003	Auditing Services	\$44,000	\$43,066	\$37,000
101-111-00-42006	Records Management	\$9,700	\$10,290	\$5,000
101-111-00-42009	Advertising and Legal Notices	\$15,000	\$14,751	\$15,000
101-111-00-42015	Other Services	\$11,080	\$9,878	\$11,080
101-111-00-42101	Office Supplies	\$14,700	\$6,791	\$12,500
101-111-00-42102	Publications & Subscriptions	\$97,605	\$87,012	\$77,373
101-111-00-42106	Small Tools and Equipment	\$350	\$350	\$350
101-111-00-42202	Equipment Maintenance	\$8,500	\$2,000	\$8,500
101-111-00-42301	Training & Education	\$14,500	\$1,255	\$10,000
101-111-00-42302	Conferences & Meetings	\$14,770	\$6,946	\$4,720
101-111-00-42304	Dues & Memberships	\$3,845	\$3,484	\$2,555
101-111-00-42305	Mileage Reimbursement	\$250	\$49	\$50
101-111-00-42306	Employee Programs	\$16,000	\$15,700	\$5,950
101-111-00-42403	Printing	\$12,000	\$8,422	\$10,900
101-111-00-42404	Shipping/Postage/Freight	\$10,950	\$14,332	\$10,950
101-111-00-42405	Telephone & Communications	\$73,912	\$104,680	\$73,912
101-111-00-42406	Bank & Merchant Fees	\$20,000	\$15,000	\$18,000
101-111-00-42407	Computer Non Capital	\$17,000	\$25,000	\$5,000
101-111-00-42410	Pre-employment Costs	\$13,000	\$27	\$8,000
	Services & Supplies Subtotal	\$654,986	\$553,231	\$449,865
	Total	\$2,236,828	\$2,015,485	\$1,816,809

ADMINISTRATION

Finance Description

Finance provides financial analysis, management and reporting through the development of the annual budget, ongoing financial monitoring and reporting of revenues and expenditures. Routine financial duties including vendor payments, payroll, business license processing and the collection of the transient occupancy tax and the administration of pass-through funding to the hospitality and tourism improvement districts. Provides treasury services and invests revenue and issues and manages debt.

Finance				
Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-111-12-42001	Contract Services	\$53,200	\$53,200	\$22,700
101-111-12-42003	Auditing Services	\$44,000	\$43,066	\$37,000
101-111-12-42101	Office Supplies	\$500	\$400	\$300
101-111-12-42102	Publications & Subscriptions	\$28,355	\$31,187	\$26,173
101-111-12-42301	Training & Education	\$500	\$26	\$500
101-111-12-42302	Conferences & Meetings	\$250	\$0	\$0
101-111-12-42304	Dues & Memberships	\$465	\$310	\$465
101-111-12-42305	Mileage Reimbursement	\$250	\$49	\$50
101-111-12-42403	Printing	\$1,000	\$628	\$500
101-111-12-42406	Bank & Merchant Fees	\$20,000	\$15,000	\$18,000
	Services & Supplies Subtotal	\$148,520	\$143,866	\$105,688

Finance Budget Summary

- Contract services are reduced by \$31,00 in FY 20-21 due to the completion of one-time special projects and the elimination of funding for temporary office assistance. State law mandates that the City has an independent firm review its basic financial statements and thus auditing services is a required expense.
- Publications and subscriptions include the annual maintenance costs for the City's financial systems, and this cost will be decreasing in FY 22-22 as the City phases out its legacy system.

ADMINISTRATION

HR Description

Human Resources recruits, develops, and retains a diverse, well-qualified workforce that reflects the high standards of the community, and leads the City departments in positive employee relations, talent management, succession planning, and employee engagement. Services include employee orientation, recruitment, performance assessment, compensation and job classification assessments, safety and wellness programs; and organization development services efficiently to City departments. Staff is responsible for negotiating Memorandums of Understanding with the City's three bargaining units, subject to Council direction and approval.

HR				
Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-111-13-42001	Contract Services	\$7,460	\$7,322	\$6,460
101-111-13-42002	Recruiting Services	\$40,000	\$37,070	\$19,385
101-111-13-42101	Office Supplies	\$700	\$0	\$700
101-111-13-42102	Publications & Subscriptions	\$5,000	\$5,563	\$3,050
101-111-13-42301	Training & Education	\$9,500	\$1,167	\$9,500
101-111-13-42302	Conferences & Meetings	\$5,000	\$1,193	\$2,595
101-111-13-42304	Dues & Memberships	\$800	\$189	\$800
101-111-13-42306	Employee Programs	\$16,000	\$15,700	\$5,950
101-111-13-42403	Printing	\$300	\$0	\$300
101-111-13-42404	Shipping/Freight/Postage	\$200	\$0	\$200
101-111-13-42410	Pre-employment Costs	\$13,000	\$27	\$8,000
	Services & Supplies Subtotal	\$97,960	\$68,231	\$56,940

HR Budget Summary

- The HR divisional budget decreases by \$41,000 in FY 20-21 due to reductions in recruiting services, employee programs and pre-employment costs.

ADMINISTRATION

Description

Information Technology (IT) provides innovative and secure technology solutions that support City departments in delivering quality services to the community. The purpose of IT is to provide a broad range of high-quality technology-related solutions to employees, departments, council members, and the community; and to support and continuously improve essential technology infrastructure for enabling day-to-day operations of the City.

IT				
Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-111-14-42001	Contract Services	\$65,000	\$45,000	\$25,000
101-111-14-42101	Office Supplies	\$3,500	\$450	\$3,500
101-111-14-42102	Publications & Subscriptions	\$63,600	\$50,000	\$48,000
101-111-14-42105	Materials and Supplies	\$0	\$0	\$0
101-111-14-42106	Small Tools and Equipment	\$350	\$350	\$350
101-111-14-42202	Equipment Maintenance	\$8,500	\$2,000	\$8,500
101-111-14-42301	Training & Education	\$4,500	\$62	\$0
101-111-14-42302	Conferences & Meetings	\$4,000	\$849	\$0
101-111-14-42304	Dues & Memberships	\$130	\$130	\$130
101-111-14-42404	Shipping/Postage/Freight Telephone and	\$250	\$55	\$250
101-111-14-42405	Communications	\$73,912	\$104,680	\$73,912
101-111-14-42407	Computer Non capital	\$17,000	\$25,000	\$5,000
Services & Supplies Subtotal		\$240,742	\$228,576	\$164,642

IT Budget Summary

- The IT Division Budget decreased by \$76,000 in FY 20-21. Contract services decrease by \$40,000 in FY 19-20. Publications and Subscriptions include required licensing for Microsoft products, G-Suite and security monitoring (\$48,000). Citywide telephone, cable and Internet service is expected to remain on par with FY 19-20 (\$74,000).

CITYWIDE (NON-DEPARTMENTAL)

Description

Citywide, or non-departmental costs, are expenses that are spread across the entire organization. These items include the unfunded pension liability, the City's premiums insurance for general liability and property insurance and the City's share of costs toward retiree healthcare. Other operational expenses include utilities, property tax assessments and the administrative fee charged by Monterey County for property tax collection.

Budget Summary and Service Impacts

- In addition to the employer contribution toward retirement for City employees, the City also is responsible for pension obligations for the unfunded actuarial liability ("UAL"). This amount increases by \$164,000, or 11%, in FY 20-21 compared to the FY 19-20 Adopted Budget. In FY 19-20, the City made a lump sum payment, resulting in interest savings. Due to cash flow projections based upon anticipated declines in revenue receipts, the City will be paying the UAL throughout the year instead.
- The City's required contribution to retiree health care increases by 5%, or \$4,000, in FY 20-21.

Non-Departmental				
Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-130-00-42501	Liability Insurance Premium	\$704,935	\$663,250	\$712,950
101-130-00-42503	PERS Unfunded Liability	\$1,434,476	\$1,351,531	\$1,598,574
101-130-00-42504	Insurance Claims Paid	\$14,400	\$15,345	\$14,400
101-130-00-42505	Utilities	\$235,000	\$227,145	\$235,000
101-130-00-42506	Property Tax Assessments	\$74,765	\$79,081	\$76,260
101-130-00-42508	Unemployment Costs	\$5,400	\$5,400	\$5,400
101-130-00-42510	Retiree Health Share	\$68,880	\$66,557	\$72,438
101-130-00-42511	County Property Tax Admin Fees	\$72,525	\$66,066	\$67,422
	Total	\$2,610,381	\$2,474,376	\$2,782,444

ECONOMIC DEVELOPMENT

Description

Two of the City's unique facilities include the performing arts venue known as the Sunset Community and Cultural Center and the Forest Theater, an outdoor amphitheater. These locations support musical performances, lectures and other cultural activities that enhance the quality of life for residents and promote the City and the Monterey Peninsula as an artistic and cultural destination. In 2017, the City entered into a lease agreement with the Sunset Cultural Center, Inc. (SCC) for the management of these facilities and the terms of the lease require the City to make an annual grant to SCC to support operations.

The City funds the Monterey County Convention and Visitors Bureau (MCCVB) and Visit Carmel to manage visitors. Visit Carmel maintains the City's official travel website (www.carmelcalifornia.com) and develops targeted and seasonal marketing campaigns to encourage visitors to stay overnight, dine and shop within the Village.

In addition to supporting these organizations with General Fund revenues, the City also collects a tourism improvement district assessment from its lodging establishments on behalf of the County and remits these pass-thru funds to MCCVB on a bi-monthly basis. The City also collects an assessment on lodging through the Carmel Hospitality Improvement District and remits these funds to Visit Carmel for the marketing of overnight stays within the Village during mid-week and the non-peak season. As of January 1, 2019, the City also began collecting an assessment from full-service restaurants on behalf of the Carmel Restaurant Improvement District and remits these funds to Visit Carmel for marketing efforts to increase food and beverage sales within the City.

Another partner agency is the Carmel Chamber of Commerce, which operates a visitor center in town, publishes a comprehensive visitor guide, and assists businesses. The Chamber also supports small businesses and provides services to assist its members, including listing businesses on the Chamber website, providing educational programs, conducting outreach with businesses via weekly business walks with City elected officials and staff and marketing opportunities to "shop locally".

Budget Summary and Service Impacts

- The FY 20-21 budget decreases by \$282,000, or 25%, from the FY 19-20 Adopted Budget.
- Funding is allocated to marketing partners to assist in efforts to stimulate the local economy given the importance of transient occupancy and sales and use taxes to the City's fiscal stability.

ECONOMIC DEVELOPMENT

Marketing & Economic Development

Account Number	Account Description	Details	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-122-00-42005	Community Promotions	Monterey County Film Commission	\$1,750	\$1,750	\$0
101-122-00-42008	Mktg & Economic Dev	SCC- Sunset Center Operating Grant	\$750,000	\$750,000	\$577,500
101-122-00-42008	Mktg & Economic Dev	SCC- Forest Theater Operating Grant	\$20,000	\$20,000	\$16,000
101-122-00-42008	Mktg & Economic Dev	MCCVB	\$189,347	\$189,347	\$120,000
101-122-00-42008	Mktg & Economic Dev	Visit Carmel	\$120,000	\$120,000	\$96,000
101-122-00-42008	Mktg & Economic Dev	Carmel Chamber of Commerce	\$39,000	\$25,445	\$15,000
Total			\$1,120,097	\$1,106,542	\$824,500

LIBRARY AND COMMUNITY ACTIVITIES

Description

Library

The Library Department provides programs, materials, and reference services to cardholders and visitors of all ages, and offers an outreach program that delivers books to the homebound in the Carmel area. The print and online collections include books, e-books, audio books, movies, recorded books, and large print materials whose emphases include the history of Carmel-by-the-Sea, travel, art and medical reference.

The Library is governed by a five-member Board of Trustees appointed by the City Council. The Harrison Memorial Library Board of Trustees, the Carmel Public Library Foundation, Harrison Memorial Library Friends of the Library, and the City work together in partnership to ensure that the Harrison Memorial Library continues to be an important, integral and vital part of our community. The goal of this partnership is to sustain the historic tradition of providing free public library service of excellent quality for the residents and visitors of the City of Carmel and the Monterey Peninsula.

Workload Indicators / Performance Measures

- Answered 15,789 reference and information questions
- Loaned 304 items to other libraries across the United States
- Issued 989 library cards
- 104,456 library items were circulated
- 5,792 people attended library programs
- 7,599 people used the library's public computers
- The library's digital content was accessed 16,155 times

2019-2020 Initiatives and Accomplishments

- Developed a new 3-year Strategic Plan.

2020-2021 Priorities

- Continue implementation of the Library's Strategic Plan and complete the Main Library Meeting Space Project.

Budget Summary and Service Impacts

- The City funds the personnel and building maintenance costs for operating the Main and Park Branch libraries. The sources of funding for library materials, programs and services are the Carmel Public Library Foundation, the Friends of the Library, and library fines and fees.

LIBRARY AND COMMUNITY ACTIVITIES

Library				
Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-120-00-41001	Salaries	\$704,943	\$645,661	\$474,961
101-120-00-41003	Salaries -Part time	\$187,193	\$178,196	\$0
101-120-00-41005	Overtime	\$0	\$447	\$0
101-120-00-41101	Retirement	\$44,979	\$43,836	\$30,366
101-120-00-41103	Deferred Compensation	\$8,250	\$8,533	\$6,450
101-120-00-41104	Health Insurance	\$93,664	\$97,798	\$68,512
101-120-00-41105	Social Security	\$10,360	\$7,189	\$0
101-120-00-41106	Medicare	\$12,936	\$11,583	\$6,887
101-120-00-41107	LTD/STD/Life	\$1,366	\$1,358	\$923
101-120-00-41108	Worker's Comp	\$100,364	\$82,085	\$74,255
101-120-00-41109	Benefits-MOU Obligations	\$16,120	\$16,120	\$10,400
	Salaries & Benefits Subtotal	\$1,180,175	\$1,092,807	\$672,754
101-120-00-42001	Contract Services	\$3,500	\$3,500	\$3,500
101-120-00-42301	Training & Education	\$0	\$0	\$0
	Services & Supplies Subtotal	\$3,500	\$3,500	\$3,500
	Total	\$1,183,675	\$1,096,307	\$676,254

Community Activities

The Community Activities department facilitates special event permitting, executes the City's annual special events, and manages the Vista Lobos facility. In addition, the Community Activities Department works with the Community Activities Commission to fulfill its duties and responsibilities, as well as work to fulfill the goals and objectives identified in the Community Activities 3-year Strategic Plan.

Workload Indicators/Performance Measures

- Planned and facilitated eight City-sponsored special events
- An estimated 5,000 people attended City Special Events
- Issued 35 special event permits

2019-2020 Initiatives and Accomplishments

- Continues to work to accomplish the 3-year Community Activities Strategic Plan adopted in 2018.

2020-2021 Priorities

- Continue to streamline processes for special event permit applications and work with the Community Activities and Cultural Commission to explore possibilities for building community relationships.

Budget Summary and Service Impacts

- Community Activities department expenses include costs for advertising; banners and signage; event and office supplies. Contractual Services includes the cost of renting portable toilets (\$10,000) to support City events, as well as the costs for audio and tree decorating. Community Promotions expenses are the costs incurred for City events such as health permits, tents, decorations, food and beverages, flowers and other supplies.

LIBRARY AND COMMUNITY ACTIVITIES

Community Activities				
Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-121-00-41001	Salaries	\$127,377	\$121,190	\$42,000
101-121-00-41101	Retirement	\$9,198	\$8,541	\$3,373
101-121-00-41103	Deferred Compensation	\$750	\$733	\$150
101-121-00-41104	Health Insurance	\$12,771	\$12,405	\$5,039
101-121-00-41106	Medicare	\$1,847	\$1,678	\$609
101-121-00-41107	LTD/STD/Life	\$195	\$187	\$65
101-121-00-41108	Worker's Comp	\$12,797	\$10,466	\$9,468
101-121-00-41109	Benefits-MOU Obligations	\$2,080	\$2,080	\$0
	Salaries & Benefits Subtotal	\$167,015	\$157,281	\$60,704
101-121-00-42001	Contract Services	\$38,700	\$25,000	\$12,950
101-121-00-42005	Community Promotions	\$21,934	\$20,000	\$14,136
101-121-00-42009	Advertising and Legal Notice	\$8,000	\$1,600	\$2,000
101-121-00-42101	Office Supplies	\$300	\$106	\$200
101-121-00-42301	Training & Education	\$2,500	\$1,688	\$0
101-121-00-42403	Printing	\$8,000	\$100	\$500
	Services & Supplies Subtotal	\$79,434	\$48,494	\$29,786
	Total	\$246,449	\$205,775	\$90,490

COMMUNITY PLANNING AND BUILDING

Description

The Community Planning and Building Department includes the Planning, Building and Code Compliance Divisions and is responsible for preserving community character while fostering a vibrant community and a high quality of life for its residents, businesses and visitors.

- The **Planning Division** processes current development applications, maintains the General Plan, and ensures that capital programs, zoning and other activities of the City are consistent with the goals and policies of the Plan.
- The **Building Safety Division** is responsible for plans examination and inspections of City and private development projects to ensure compliance with building codes.
- The **Code Compliance Division** ensures compliance with the City Municipal Code. This function includes public education and outreach on existing laws and resolving code violations.

2019-2020 Initiatives and Accomplishments

- Updated the Title 15 Building and Construction Code.
- Responded to County-issued COVID-19 protocols pertaining to construction activities.
- Provided planning review and other services while adhering to shelter in place protocols.
- Implementation of Council direction regarding beach fires, wireless communications, short-term rentals within the commercial district and parking in-lieu fees.

2020-2021 Priorities

- Continued response to County-issued COVID-19 protocols for construction, restaurants, retail and hospitality.
- Continued implementation of the Department's strategic plan.
- Oversee affordable housing planning study in accordance with State SB 2 grant.
- Finalize the Historic Context Statement update.
- Adoption of: (1) an amended Accessory Dwelling Unit Ordinance; (2) a permanent Street Vending program and (3) residential and commercial zoning code amendments.

Budget Summary and Service Impacts

- Contract services will increase by \$149,000 in FY 20-21 due to the receipt of a \$160,000 State grant for affordable housing offset by other consulting services reductions such as the historic context statement.

COMMUNITY PLANNING AND BUILDING

Community Planning & Building

Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-115-20-41001	Salaries	\$836,636	\$831,233	\$761,984
101-115-20-41005	Overtime	\$0	\$367	\$0
101-115-20-41101	Retirement	\$40,923	\$37,650	\$38,847
101-115-20-41103	Deferred Compensation	\$7,200	\$6,400	\$7,200
101-115-20-41104	Health Insurance	\$112,684	\$116,829	\$134,650
101-115-20-41106	Medicare	\$12,213	\$11,547	\$11,049
101-115-20-41107	LTD/STD/Life	\$1,273	\$1,221	\$1,273
101-115-20-41108	Worker's Comp	\$39,109	\$31,966	\$28,935
101-115-20-41109	Benefits-MOU Obligations	\$14,560	\$14,561	\$14,560
	Salaries & Benefits Subtotal	\$1,064,598	\$1,051,773	\$998,498
101-115-20-42001	Contract Services	\$49,816	\$44,025	\$198,950
101-115-20-42009	Advertising and Legal Notice	\$484	\$480	\$500
101-115-20-42015	Other Services	\$0	\$0	\$0
101-115-20-42101	Office Supplies	\$4,250	\$2,064	\$4,450
101-115-20-42102	Publications & Subscriptions	\$2,100	\$1,750	\$775
101-115-21-42106	Small Tools and Equipment	\$0	\$0	\$0
101-115-20-42107	Gas and Oil	\$1,200	\$867	\$1,560
101-115-20-42115	Other Supplies	\$687	\$687	\$1,000
101-115-20-42301	Training & Education	\$2,530	\$139	\$3,835
101-115-20-42302	Conferences & Meetings	\$10,315	\$8,177	\$6,650
101-115-20-42304	Dues & Memberships	\$4,263	\$3,950	\$4,580
101-115-20-42305	Mileage Reimbursement	\$150	\$0	\$300
101-115-20-42403	Printing	\$3,960	\$2,073	\$3,000
	Services & Supplies Subtotal	\$79,755	\$64,212	\$225,600
	Total	\$1,144,353	\$1,115,985	\$1,224,098

PUBLIC WORKS

Description

The mission of the Public Works Department is to plan, design, construct, operate, and maintain public infrastructure, facilities, urban forest, and equipment that contribute to the health, safety, and well-being of the community, and do so in an efficient, cost-effective manner without detrimental effects on the environment. Public Works consists of five operating divisions with responsibilities as follows:

- **Administration Unit:** prepare Council reports and presentations, perform City engineering services, serve on the Traffic Safety Committee, and provide daily oversight of the five operating divisions.
- **Environmental Compliance:** enforce storm water quality state regulations, promote trash diversion goals, review development plans, inspect businesses and construction sites, coordinate with regional agencies, provide training, manage special environmental projects and provide public outreach.
- **Facilities Maintenance:** maintenance and repair of 20 City-owned buildings with 149,050 square feet, support capital projects, oversee janitorial contract and implement small construction projects.
- **Forestry, Parks and Beach:** staff the Forest & Beach Commission, maintain 8 municipal parks, Carmel Beach, shoreline pathway, and landscaped islands, manage 9,000 City trees, process tree removal and pruning permits, and oversee landscape maintenance services.
- **Project Management:** implement the Capital Improvement Plan, perform condition assessments and cost estimates, plan, design, inspect, and manage construction of capital projects, administer the public bidding process, and coordinate with consultants, contractors, utilities, and other departments.
- **Streets Maintenance:** maintain streets, sidewalks, and curbs, repair potholes, maintain storm drainage system, traffic signs, striping and pavement markings, provide street sweeping, coordinate repairs of City fleet, review encroachment permit applications, support City events, and emergency response.

2019-2020 Initiatives and Accomplishments

- Managed the design, bidding, and construction phases of the donor-funded, \$250,000 Harrison Memorial Library Meeting Room Project.
- Developed the City's first Storm Drain Master Plan, identifying bottlenecks and broken segments in the underground drainage system, and prioritizing repairs and future improvements.
- Coordinated the installation/conversion of 800 energy-efficient LED light fixtures in 7 City buildings, plus 17 LED safety streetlights, all at no cost to the City.
- Reconstructed Junipero Street, between Ninth and Twelfth Avenues, and slurry sealed 17 residential streets.
- Installed, with in-house resources, tree up-lighting and upgraded electrical systems along 5 Ocean Avenue median islands, as well as safety pathway lighting at the Sunset Center.

2020-2021 Priorities

- Update the City's Trash Ordinance, provide outreach on composting, and complete installation of 25 new trash and recycling cans in City parks plus 25 decorative metal trash and recycling cans in the downtown area, all funded by a \$120,000 CalRecycle grant.
- Complete the Facility Maintenance Plan for all City-owned buildings and facilities.
- Paint the exterior of the Harrison Memorial Library using in-house resources.
- Significantly reduce the dependence on outside tree service contractors by removing dead/diseased/infected trees, dead wood, stumps, pruning, watering, and other services using in-house resources.
- Update and streamline the Encroachment Permit process.

PUBLIC WORKS

Public Works Department Total				
Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-119-00-41001	Salaries	\$1,736,527	\$1,349,151	\$1,285,825
101-119-00-41005	Overtime	\$11,800	\$7,336	\$8,800
101-119-00-41101	Retirement	\$89,589	\$70,381	\$79,615
101-119-00-41103	Deferred Compensation	\$13,980	\$12,447	\$10,380
101-119-00-41104	Health Insurance	\$220,150	\$194,826	\$234,625
101-119-00-41106	Medicare	\$25,179	\$18,978	\$18,574
101-119-00-41107	LTD/STD/Life	\$2,909	\$2,410	\$2,055
101-119-00-41108	Worker's Comp	\$167,495	\$136,989	\$123,922
101-119-00-41109	Benefits-MOU Obligations	\$35,360	\$27,607	\$27,040
	Salaries & Benefits Subtotal	\$2,302,989	\$1,820,124	\$1,790,836
101-119-00-42001	Contract Services	\$1,003,350	\$731,923	\$483,449
101-119-00-42009	Advertising and Legal Notice	\$1,000	\$435	\$1,000
101-119-00-42101	Office Supplies	\$10,000	\$1,673	\$6,000
101-119-00-42102	Publications & Subscriptions	\$2,500	\$1,540	\$2,825
101-119-00-42104	Safety Equipment and Supplies	\$8,000	\$7,450	\$8,000
101-119-00-42105	Materials and Supplies	\$217,864	\$128,142	\$100,500
101-119-00-42106	Small Tools and Equipment	\$2,500	\$856	\$750
101-119-00-42107	Gas and Oil	\$25,000	\$23,345	\$25,000
101-119-00-42202	Equipment Maintenance	\$5,000	\$3,637	\$5,500
101-119-00-42203	Vehicle Maintenance	\$46,000	\$26,097	\$41,000
101-119-00-42301	Training & Education	\$7,000	\$4,857	\$4,500
101-119-00-42304	Dues & Memberships	\$775	\$1,046	\$1,150
101-119-00-42403	Printing	\$500	\$0	\$400
101-119-00-42408	Permits and Licenses	\$9,500	\$9,501	\$9,500
101-119-00-42409	Rentals	\$2,350	\$1,353	\$2,250
	Services & Supplies Subtotal	\$1,341,339	\$941,856	\$691,824
	Total	\$3,644,328	\$2,761,980	\$2,482,660

Budget Summary and Service Impacts

- The number of service calls and online requests will not change, but staffing to address those requests will be reduced, resulting in less timely response.
- Contract services are reduced by \$434,000, or 43%, primarily due to tree maintenance being performed in-house, with less funding for contracts for tree services, except for emergencies and stump removal. Landscape services will focus on fire fuel reduction and health and safety as compared to beautification.
- In FY 20-21 materials and supplies were reduced by \$117,000 In FY 20-21 due to the completion of a grant for public litter containers. Traffic painting, marking and striping will occur every other year and purchases of pet waste disposal bags will be reduced and phased out by 50% in FY 20-21, allowing funding for tree planting materials.
- While the Climate Action Committee will continue, with support staffing by Public Works, there is no funding for a consultant to develop a vulnerability study for climate adaptation.

PUBLIC WORKS

PW Administration				
Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-119-40-42001	Contract Services	\$23,700	\$18,541	\$10,400
101-119-40-42009	Advertising and Legal Notice	\$1,000	\$435	\$1,000
101-119-40-42101	Office Supplies	\$10,000	\$1,673	\$6,000
101-119-40-42102	Publications & Subscriptions	\$2,500	\$1,540	\$2,825
101-119-40-42104	Safety Equipment and Supplies	\$8,000	\$7,450	\$8,000
101-119-40-42105	Materials and Supplies	\$217,864	\$128,142	\$41,500
101-119-40-42106	Small Tools and Equipment	\$2,500	\$856	\$750
101-119-40-42107	Gas and Oil	\$25,000	\$23,345	\$25,000
101-119-40-42202	Equipment Maintenance	\$5,000	\$3,637	\$5,500
101-119-40-42203	Vehicle Maintenance	\$46,000	\$26,097	\$41,000
101-119-40-42301	Training & Education	\$7,000	\$4,857	\$4,500
101-119-40-42304	Dues & Memberships	\$775	\$1,046	\$1,150
101-119-40-42403	Printing	\$500	\$0	\$400
101-119-40-42408	Permits and Licenses	\$9,500	\$9,501	\$0
101-119-40-42409	Rentals	\$2,350	\$1,353	\$2,250
	Services & Supplies Subtotal	\$361,689	\$228,475	\$150,275
PW Facilities				
101-119-42-42001	Contract Services	\$342,100	\$309,380	\$268,949
101-119-42-42105	Materials and Supplies	\$0	\$0	\$35,000
	Services & Supplies Subtotal	\$342,100	\$309,380	\$303,949
PW Environmental Compliance				
101-119-43-42001	Contract Services	\$ 148,900	\$ 48,492	\$ 89,100
101-119-43-42408	Permits and Licenses	\$ -	\$ -	\$ 9,500
	Services & Supplies Subtotal	\$ 148,900	\$ 48,492	\$ 98,600
PW Forest & Beach				
101-119-45-42001	Contract Services	\$488,650	\$355,510	\$115,000
101-119-45-42105	Materials and Supplies	\$0	\$0	\$24,000
	Services & Supplies Subtotal	\$488,650	\$355,510	\$139,000

Budget Summary and Service Impacts

- Contract services include funding for uniforms, janitorial services, facility repairs, water sampling and testing for stormwater compliance, tree services and landscape maintenance.
- Materials and supplies support facility maintenance, street and sidewalk repair and tree planting efforts.
- The budget for fuel and vehicle maintenance is \$66,000, on par with FY 19-20.

Description

The Director of Public Safety/Police Chief manages the Public Safety Department and three distinct functions:

- The **Police Department** is responsible for law enforcement and crime prevention within the City. The mission of the Department is to protect and serve, with the primary responsibility of ensuring the rights of citizens and visitors to live in peace and safety. It also oversees the management and operation of the Emergency Operations Center; the Volunteers in Policing Program that assists with daily clerical activities, errands, public outreach and special events and the City Community Emergency Response Team of volunteers ready to assist the community during an emergency situation.
- The **Fire Department** is primarily responsible for saving lives and protecting property through the prevention and control of fires. The Fire Department has operated under a contract with the City of Monterey since 2012. The Public Safety Department manages the contract with the City of Monterey and is responsible for oversight of needed equipment and supplies.
- **Carmel Fire Ambulance** provides advanced life support ambulance service to the residents of Carmel-by-the-Sea. The ambulance is staffed by paramedic-firefighters and emergency medical technician-firefighters to provide front line medical emergency response and all-hazard response as a key component of the City's public safety services. The City of Monterey also provides administrative oversight of this function through a contractual agreement managed by the Public Safety Department.

2019-20120 Initiatives and Accomplishments

- In tandem with Public Works and IT, installed the security police cameras within the Village.
- Continued work on radio transition to digital with multiple testing and modifications to the system.
- Managed the fuel run/exotic vehicles that attempted to take over downtown during Car Week.
- Responded to a bomb scare at the Sunset Center during the Bach Festival, resulting the evacuation of 100's of people, the search of the premise and notification of surrounding residents.
- Completed the grant application for a CalOES grant to purchase an emergency generator.

2020-2021 Priorities

- Continue to assist the City Administrator with the implementation, monitoring and enforcement of COVID-19 protocols. Recover City COVID-19 expenses through federal and state resources.
- Review of public safety services and options to reduce costs with minimum impact to the community.
- Review of revenue generating options such as paid parking.

PUBLIC SAFETY

Budget Summary and Service Impacts

Ambulance

- The FY 20-21 Budget decreases by \$102,00 due to partial staff vacancy and reductions in overtime and workers compensation insurance premiums. Contract services include station coverage by the City of Monterey as needed (\$170,000), ambulance billing (\$40,000) and regulatory oversight (\$55,000). Other major expenses include medical supplies (\$39,000), fuel and vehicle maintenance (\$24,000), safety equipment (\$10,000) and required training to maintain credentials (\$8,000).

Ambulance				
Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-118-00-41002	Salaries -Safety	\$678,446	\$598,329	\$640,288
101-118-00-41006	Overtime -Safety	\$220,000	\$177,597	\$160,000
101-118-00-41007	Paid Call Firefighter	\$20,000	\$0	\$0
101-118-00-41009	Holiday in Lieu	\$61,906	\$63,744	\$58,460
101-118-00-41102	Retirement -Safety	\$89,154	\$76,393	\$88,642
101-118-00-41103	Deferred Compensation	\$1,800	\$2,933	\$4,350
101-118-00-41104	Health Insurance	\$80,855	\$64,044	\$112,013
101-118-00-41105	Social Security	\$0	\$233	\$0
101-118-00-41106	Medicare	\$13,107	\$11,950	\$12,500
101-118-00-41107	LTD/STD/Life	\$858	\$702	\$780
101-118-00-41108	Worker's Comp	\$67,095	\$54,875	\$49,641
101-118-00-41111	Uniform Allowance	\$3,600	\$3,000	\$3,300
	Salaries & Benefits Subtotal	\$1,236,821	\$1,053,799	\$1,129,974
101-118-00-42001	Contract Services	\$246,100	\$218,618	\$259,600
101-118-00-42101	Office Supplies	\$1,100	\$0	\$1,100
101-118-00-42103	Medical Supplies	\$39,150	\$30,517	\$39,150
101-118-00-42104	Safety Equipment and Supplies	\$10,000	\$4,956	\$10,000
101-118-00-42107	Gas and Oil	\$7,000	\$0	\$7,000
101-118-00-42201	Building Maintenance	\$5,000	\$0	\$1,500
101-118-00-42202	Equipment Maintenance	\$7,000	\$0	\$3,500
101-118-00-42203	Vehicle Maintenance	\$17,000	\$11,924	\$17,000
101-118-00-42301	Training & Education	\$7,800	\$1,455	\$7,800
101-118-00-42302	Conferences & Meetings	\$2,000	\$0	\$0
	Services & Supplies Subtotal	\$342,150	\$267,470	\$346,650
	Total	\$1,578,971	\$1,321,269	\$1,476,624

PUBLIC SAFETY

Fire

- The FY 20-21 Budget increases by \$22,500 over the FY 19-20 Adopted Budget. Contract services include fire services provided to the Village by the City of Monterey (\$2.5 million) and dispatch services (\$30,000). It also includes a contingency as part of the fire “true up” with the City of Monterey for the cost of services rendered in FY 19-20 (\$49,000). Funding for a wildfire risk assessment is also included within the budget (\$20,000).
- The FY 20-21 Budget also includes funding for fuel (\$14,000) and vehicle maintenance (\$35,000) as Carmel is responsible for vehicle repair and replacement under the contract with Monterey.

Fire				
Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-117-00-42001	Contract Services	\$2,586,495	\$2,625,282	\$2,611,495
101-117-00-42005	Community Promotions	\$500	\$0	\$500
101-117-00-42103	Medical Supplies	\$3,000	\$2	\$3,000
101-117-00-42104	Safety Equipment and Supplies	\$7,000	\$6,998	\$7,000
101-117-00-42107	Gas and Oil	\$14,000	\$15,780	\$14,000
101-117-00-42202	Equipment Maintenance	\$6,950	\$2,770	\$4,450
101-117-00-42203	Vehicle Maintenance	\$35,000	\$35,020	\$35,000
	Total	\$2,652,945	\$2,685,853	\$2,675,445

Police

- The FY 20-21 Budget decreases by \$373,000 over the FY 19-20 Adopted Budget, primarily due to salary and benefit savings from defunding vacant positions (\$340,000). The Department will continue to focus on patrol and responding to public safety needs; however, tour bus and parking enforcement will be more challenging with vacant positions. The Department will be managing overtime with vacant positions, including exploring local and virtual training opportunities and decreasing participation in the regional violence and narcotics prevention team activities.
- The FY 20-21 Budget reflects a savings of \$34,000 in services and supplies over FY 19-20. Contract services include expenses critical to operations including dispatch, jail booking and animal services provided by Monterey County; body and surveillance cameras and associated software and maintenance costs and software for the license plate readers that are equipped within the parking vehicles. Although there is a great deal of activity at the beach, the FY 20-21 Budget reduces funding for beach patrol assistance due to budgetary constraints.

PUBLIC SAFETY

Police

Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted Budget
101-116-00-41001	Salaries	\$772,433	\$672,907	\$517,156
101-116-00-41002	Salaries -Safety	\$1,734,345	\$1,624,010	\$1,717,710
101-116-00-41006	Overtime -Safety	\$185,000	\$143,449	\$185,000
101-116-00-41009	Holiday in Lieu	\$137,714	\$117,027	\$128,289
101-116-00-41101	Retirement	\$45,088	\$35,695	\$38,636
101-116-00-41102	Retirement -Safety	\$279,868	\$265,608	\$293,267
101-116-00-41103	Deferred Compensation	\$12,240	\$14,190	\$16,440
101-116-00-41104	Health Insurance	\$377,682	\$361,136	\$383,078
101-116-00-41106	Medicare	\$41,571	\$41,703	\$37,398
101-116-00-41107	LTD/STD/Life	\$3,772	\$3,430	\$3,203
101-116-00-41108	Worker's Comp	\$243,533	\$199,178	\$180,179
101-116-00-41111	Uniform Allowance	\$37,440	\$32,320	\$30,960
	Salaries & Benefits Subtotal	\$3,870,686	\$3,510,652	\$3,531,316
101-116-00-42001	Contract Services	\$259,800	\$257,954	\$245,500
101-116-00-42005	Community Promotions	\$2,050	\$987	\$2,050
101-116-00-42101	Office Supplies	\$8,300	\$4,733	\$7,500
101-116-00-42102	Publications & Subscriptions	\$915	\$915	\$915
101-116-00-42104	Safety Equipment and Supplies	\$13,350	\$10,501	\$8,950
101-116-00-42107	Gas and Oil	\$32,500	\$37,688	\$32,500
101-116-00-42201	Building Maintenance	\$5,000	\$109	\$1,000
101-116-00-42202	Equipment Maintenance	\$46,703	\$5,001	\$49,774
101-116-00-42203	Vehicle Maintenance	\$23,000	\$19,914	\$23,000
101-116-00-42301	Training & Education	\$14,450	\$15,566	\$1,750
101-116-00-42303	POST Training	\$600	\$600	\$5,000
101-116-00-42304	Dues & Memberships	\$2,400	\$835	\$1,450
101-116-00-42403	Printing	\$4,500	\$2,567	\$4,700
101-116-00-42404	Shipping/Postage/Freight	\$500	\$0	\$500
101-116-00-42405	Telephone and Communications	\$8,500	\$8,762	\$8,500
101-116-00-42415	Other Expenditures	\$10,000	\$1,537	\$6,000
	Services & Supplies Subtotal	\$432,568	\$367,667	\$399,089
	Total	\$4,303,254	\$3,878,318	\$3,930,405

DEBT SERVICE



DEBT SERVICE

Description: Fund 401

Debt service includes payments for the Next Generation Radio Project, the Sunset Center, and the Pension Obligation bonds. These payments total \$1.2 million as shown in Table 1, *FY 20-21 Debt Service*, below.

Countywide Radio Project: On April 7, 2009, City Council authorized the City's participation in the Countywide Monterey County Next Generation Radio project (NGEN), including approving a pro-rata share of infrastructure costs and debt financing. The purpose of the project was to enhance communication among public safety agencies. The Certificate of Participation (COP), issued for \$381,440, matures on June 30, 2023.

2010 Refunding Lease Revenue Bonds: On September 10, 2010, City Council approved the issuance and sale of certificates to finance improvements at the Sunset Center (the Sunset Theater Project), including the refinancing of the City's lease payment obligation related to the preliminary financing of the Sunset Center. The COP was issued for approximately \$7.6 million and matures on November 1, 2031.

2012 Taxable Pension Obligation Bonds: In 2003, the City's pension plans were pooled with other small cities and agencies and the California Public Employees Retirement System (CalPERS) estimated the pension liabilities of the City's two pension plans exceeded assets by about \$6 million. CalPERS sought to realign assets with liabilities and created what was known as the "side fund." On July 3, 2012, the City Council authorized the issuance of pension obligation bonds to refinance the City's outstanding side fund obligations to CalPERS, and subsequently, on November 15, 2012, authorized the sale of the COP. The COP was issued for approximately \$6.3 million and matures on June 1, 2023.

Table 1: FY 20-21 City Total Debt Service

Debt Service					
Account Number	Account Description	FY19-20 Amended Budget	FY19-20 Estimated Actual	FY20-21 Adopted	
401-411-00-44001	Principal	\$978,770	\$978,770	\$1,003,770	
401-411-00-44002	Interest	\$262,777	\$262,777	\$237,565	
401-411-00-44003	Administrative Fees	\$3,180	\$3,178	\$3,180	
Total		\$1,244,727	\$1,244,725	\$1,244,515	

Table 2: FY 20-21 Debt Service by Bond

FY 20-21 Debt Service				
Bond	Principal	Interest	Admin. Fee	Total
NGEN Radio	\$28,770	\$8,204	\$0	\$36,974
Sunset Center	\$335,000	\$171,663	\$2,015	\$508,678
Pension Obligation	\$640,000	\$57,698	\$1,165	\$698,863
Total	\$1,003,770	\$237,565	\$3,180	\$1,244,515

Funding Sources

Measure C is projected to generate \$3.1 million in revenue in FY 20-21. From this anticipated revenue, \$1.2 million will be transferred to Debt Service to pay the service on these three bonds.



OTHER FUNDS



FUNDS

Description

The City uses a fund accounting structure, which is an accounting structure to record and track resources that are limited in use by law or governing agency. The major governmental funds are the General Fund, Measure D and Capital Projects. The first set of funds listed below are discretionary, meaning there are no legal or policy-related restrictions on their use and can be used at the discretion of Council for services and projects.

General Fund (Fund 101)

Most of the City's revenues and the expenditure budgets for City services and daily governmental operations are housed within the General Fund (Fund 101) and this is where the majority of the City's financial activity occurs. The major revenue sources associated with the General Fund include property tax, the City's share of the statewide sales and use tax, charges for services, franchise fees, business tax, and intergovernmental revenue. These revenues are considered to be general in nature. Throughout this budget document the General Fund is also referred to as the Operating Budget.

Hostelry Fund (102)

This fund is used to account for the transient occupancy tax and is intended to fund the portion of the municipal budget covering community and cultural and recreation activities including but not limited to Sunset Center and the Forest Theater, parks, public facilities and municipal structures, and parking lots; acquisition and improvement of parks, recreation land and other municipal purposes as determined from time to time by the City Council; provided, that all such uses shall be in accordance with the General Plan of the City and General Fund for usual and current expenses. City financial policy recommends a reserve of 10% of revenues.

Measure C Sales Tax (Fund 206) (Formerly Measure D)

Carmel voters approved a temporary (10 year) 1% increase in the transactions and use tax in 2012 known as Measure D. On March 3, 2020, voters approved Measure C, which increases the tax to 1.5% for 20 years. Measure C may be used for debt service, capital projects and general City services.

The next set of funds are restricted as there are requirements prescribed by the local, state or federal governmental agencies regarding how these funds may be used.

Gas Tax (Fund 201)

This fund is used to account for revenues collected in accordance with California Streets and Highway Code.

Transportation Safety (Fund 202)

Measure X, a 30 year 3/8 of one-percent transactions and use tax, was passed by the voters in November 2016 to fund transportation safety and mobility projects in Monterey County. This fund accounts for the expenditures for eligible transportation safety projects.

COPS Grant

This fund accounts for the expenditures for the Department of Justice Community Oriented Policing Services (COPS) grant for public safety. This fund transfers into the General Fund for the Police Department budget.

Parking in Lieu (Fund 204)

This fund is used to account for activities associated with parking in-lieu fees as prescribed by Carmel Municipal Code Section 17.38.040.

Asset Seizure (Fund 205)

This fund accounts for expenditures related to asset seizures.

FUNDS

The next two funds pertain to certain types of expenditures.

Capital Projects (Fund 301)

This fund accounts for resources utilized, committed, assigned or restricted for capital projects.

Debt Service (Fund 401)

This fund accounts for activities related to the repayment of the Certificate of Participation, Pension Obligation Bond and capital lease obligations.

The next set of funds are considered to be internal service funds.

Workers Compensation (Fund 501)

This fund accounts for workers' compensation insurance provided to departments on a cost reimbursement basis.

Other Post-Employment Benefits (OPEB) Liability Reserve Fund

This fund accounts for other post-employment benefits.

Vehicle and Equipment Replacement Fund

This fund is to set aside financial resources for future purchases of replacement equipment essential to the operations of the City.

There is one agency fund.

Refundable Deposits

This fund accounts for monies received that are unearned and required to be returned by the City.

The accompanying tables depicts the Projected Fund Balance for FY 19-20 and FY 20-21.

General Fund

The General Fund is estimated to start FY 20-21 with a fund balance of \$7.7 million, decreasing to \$6.7 million on June 30, 2021 due to the budgeted use of \$1.1 million in fund balance for operating expenditures. Fund balance is the accumulation of prior years' savings and may also be considered a "rainy day fund". Carmel Municipal Code Section 3.06.040 states that the City shall maintain a General Fund balance equivalent to at least 10% of the General Fund budget in each fiscal year and this is referred to as the reserve. A reserve may be considered as a minimum amount of savings that the City has available for emergency or other purposes.

Hostelry Fund

The majority of the fund balance is anticipated to be used in FY 19-20, leaving about \$420,000 in the fund consistent with City financial policies that 10% of budgeted revenue be kept in reserves. FY 20-21 assumes \$2.5 million in new revenue will be transferred to the General Fund to support citywide operations.

Gas Tax (Fund 201)

Revenue of \$146,000 is anticipated in FY 20-21. However, the funds will not be transferred to Capital Projects for street paving as capital projects are on hold in FY 20-21 due to budgetary constraints.

Transportation Safety (Fund 202)

Revenue of \$183,000 is anticipated in FY 20-21. However, the funds will not be transferred to Capital Projects for street paving as capital projects are on hold in FY 20-21 due to budgetary constraints.

FUNDS

COPS Grant

Revenue of \$160,000 is anticipated in FY 20-21 and will be transferred to the General Fund for Police Department salaries for eligible positions.

Parking in Lieu (Fund 204)

There is no activity budgeted in this fund for FY 20-21.

Asset Seizure (Fund 205)

There is no activity budgeted in this fund for FY20-21.

Measure D Sales Tax (Fund 206)

Measure D has a projected fund balance of \$225,000 as of 7/1/20. The FY 20-21 projected revenue of \$3.1 million will be transferred to the General Fund (\$1.9 million), and Debt Service (\$1.2 million). There is no reserve requirement for Measure C.

Capital Projects (Fund 301)

Due to the timing associated with the completion of projects, as well as the curtailment of spending in March 2020, this fund is projected to start FY 20-21 with approximately \$374,000. No activity is budgeted in this fund for FY 20-21 due to budgetary constraints as the City is unable to meet the maintenance of effort requirement from its General Fund revenues toward street paving projects.

Debt Service (Fund 401)

The FY 20-21 debt service is \$1.2 million. Additional details on the bonds is found within the debt service section of this document. This fund includes a reserve required by the Sunset Center bond.

Workers Compensation (Fund 501)

Carmel Municipal Code Section 3.080.050 requires a reserve of \$250,000. There is currently \$605,000 in assets in this account. However, based upon the auditor recommendation, the potential claims are a liability and the net balance between the assets and liabilities is -\$61,000 as shown on the fund balance table., due to recent claims.

Other Post-Employment Benefits (OPEB) Liability Reserve Fund

This fund was created by Council resolution to set aside funding to address OPEB liabilities. There is no reserve requirement. There is \$1.8 million in the fund and no planned activity for FY 20-21..

Vehicle and Equipment Replacement Fund

Assets are capitalized within this fund and thus the fund balance reflects the net capital assets. Once the net assets are deducted from the projected fund balance, the available fund balance for use is closer to \$169,000. However, this is no planned activity in this fund for FY 20-21 due to budgetary constraints.

PROJECTED REVENUE BALANCE

Projected Fund Balance as of June 30, 2020

Fund	Description	<u>Audited Beginning Balance</u>	<u>Estimated Actual Revenue and Transfers In</u>	<u>Estimated Actual Expenditures and Transfers Out</u>	<u>Estimated Fund Balance June 30, 2020</u>	<u>Change in Fund Balance</u>
101	General Fund	6,878,909	20,833,189	19,969,570	7,742,528 *	863,619
102	Hostelry	2,371,220	4,523,996	6,477,220	417,996 **	(1,953,224)
201	Gas Tax	926	143,367	106,558	37,735	36,809
	Transportation					
202	Safety	30,073	182,897	199,854	13,116	(16,957)
203	COPS	144,386	155,947	242,762	57,571	(86,815)
204	Parking in Lieu	725,828	-	-	725,828	-
205	Asset Seizure	921	-	-	921	-
206	Measure D	180,787	2,504,000	2,459,928	224,859	44,072
301	Capital Projects	362,034	1,040,780	1,028,934	373,880	11,846
401	Debt Service	301,703	1,244,727	1,244,725	301,705	2
501	Worker's Comp	31,333	-	92,567	(61,234)	(92,567)
502	OPEB Reserve	1,817,051	-	-	1,817,051	-
	Veh & Eq					**
503	Replacement	<u>1,148,793</u>	<u>197,500</u>	<u>400,236</u>	<u>946,057</u> *	<u>(202,736)</u>
	Total	13,993,964	30,826,403	32,222,354	12,598,013	(1,395,951)

*General Fund includes \$2,118,623 Reserved Fund Balance (10% of GF budget per Municipal Code)

**TOT Transfer out reduced to maintain fund balance (10% of revenue)

***Veh & Equip includes \$780,145 of net fixed assets. Available funds total \$165,912.

PROJECTED REVENUE BALANCE

Projected Fund Balance as of June 30, 2021

Fund	Description	<u>Estimated</u>	<u>Revenues and Transfers</u>	<u>Expenditures and</u>	<u>Estimated</u>
		<u>Fund Balance</u>	<u>In</u>	<u>Transfers Out</u>	<u>Fund Balance</u>
		<u>June 30, 2020</u>			<u>June 30, 2021</u>
101	General Fund	7,742,528	17,426,268	18,451,462	6,717,334 *
102	Hostelry	417,996	2,488,198	2,488,198	417,996 **
201	Gas Tax	37,735	146,214	-	183,949
202	Transportation Safety	13,116	183,000	-	196,116
203	COPS	57,571	160,000	160,000	57,571
204	Parking in Lieu	725,828	-	-	725,828
205	Asset Seizure	921	-	-	921
206	Measure D	224,859	3,050,000	3,050,000	224,859
301	Capital Projects	373,880	-	-	373,880
401	Debt Service	301,705	1,244,515	1,244,515	301,705
501	Worker's Comp	(61,234)	-	-	(61,234)
502	OPEB Reserve	1,817,051	-	-	1,817,051
	Veh & Eq				
503	Replacement	<u>946,057</u>	-	-	<u>946,057</u> ***
		12,598,013	24,698,195	25,394,175	11,902,033

*General Fund includes \$2,118,623 Reserved Fund Balance (10% of GF budget per Municipal Code)

**TOT Transfer out reduced to maintain fund balance (10% of revenue)

***Veh & Equip includes \$780,145 of net fixed assets. Available funds total \$165,912.



2020 BUDGET CALENDAR

Activity	Date*
Submittal of Budget Calendar to Council	February 4, 2020
Five-Year Capital Improvement Plan (CIP) and Five- Year Financial Forecast Development	February 4-March 11, 2020
FY 20-21 Operating Budget Development	February 18- May 1, 2020
Five-Year CIP and Financial Forecast Workshop <i>Engaging Community at City Council Special Meeting</i>	March 17, 2020
Submittal of FY 20-21 CIP to Council	April 7, 2020
Submittal of FY 20-21 Proposed Budget to Council	May 5, 2020
FY 20-21 CIP and Operating Proposed Budget Workshop <i>Engaging Community at City Council Special Meeting</i>	May 12, 2020
Submittal of FY 20-21 CIP to Planning Commission for General Plan Consistency Review	May 13, 2020
<i>Deadline for Submittal of Budget Questions to City Administrator</i>	<i>May 22, 2020</i>
Adoption of FY 20-21 Budget and GANN Limit <i>Engaging Community at City Council Regular Meeting</i>	June 2, 2020
Adoption of FY 20-21 Budget and GANN Limit <i>as Needed</i> <i>Engaging Community at City Council Special Meeting</i>	June 9, 2020 June 16, 2020
FY 20-21 Begins	July 1, 2020

*Dates are tentative and subject to change



APPROPRIATIONS LIMIT



APPROPRIATIONS LIMIT

APPROPRIATIONS LIMITATION COMPLIANCE CALCULATION FOR FISCAL YEAR 2020-2021 ADOPTED BUDGET

FY 2020-21 Per Capita Income Change (CA Department of Finance)		3.73%
	<i>Factor A</i>	1.0373
FY 2020-21 Population Change (Monterey County)		1.00%
	<i>Factor B</i>	1.0025
Total Adjustment Factor <i>Factor A x Factor B</i>		1.0399
FY 2019-20 Adopted Appropriations Limit		\$ 33,879,116
		1.0399
<i>Multiplied by Adjustment Factor</i>		
FY 2020-21 Adopted Appropriation Limit		\$ 35,230,893
Net Adopted FY 2020-21 Appropriations Subject to Limit		\$ 15,228,048
Amount Under the Limit		\$ 20,002,845

Fiscal Year	Per Capita Income Factor	Population Factor	Total Adjustment Factor	Appropriations Limit	Appropriations Subject to Limit	Amount Under the Limit
2020-21	1.0373	1.0025	1.0399	\$35,230,893	\$15,228,048	\$20,002,845
2019-20	1.0385	1.0091	1.0480	\$33,879,116	\$20,151,376	\$13,727,740
2018-19	1.0367	1.0027	1.0395	\$32,591,742	\$19,236,560	\$13,355,182
2017-18	1.0369	1.0100	1.0473	\$31,098,991	\$18,540,044	\$12,558,947
2016-17	1.0537	1.0090	1.0632	\$29,694,444	\$18,352,754	\$11,341,690
2015-16	1.0382	1.0000	1.0382	\$27,929,311	\$16,676,775	\$11,252,536
2014-15	0.9977	1.0000	0.9977	\$26,901,668	\$16,651,431	\$10,250,237
2013-14	1.0059	1.0512	1.0574	\$26,963,684	\$14,624,618	\$12,339,066
2012-13	1.0377	1.0070	1.0450	\$25,499,985	\$12,356,091	\$13,143,894
2011-12	1.0251	1.0059	1.0311	\$24,401,900	\$11,152,661	\$13,249,239
2010-11	0.9746	1.0137	0.9880	\$23,665,890	\$10,721,568	\$12,944,322
2009-10	1.0062	1.0145	1.0208	\$23,953,330	\$10,542,099	\$13,411,231
2008-09	1.0429	1.0156	1.0592	\$23,465,253	\$11,282,220	\$12,183,033

**CITY OF CARMEL-BY-THE-SEA
CITY COUNCIL**

RESOLUTION NO. 2020-037

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARMEL-BY-THE-SEA
ADOPTING THE FISCAL YEAR 2020-2021 APPROPRIATIONS LIMIT**

WHEREAS, under Article XIII B of the State Constitution, public agencies are required to annually establish maximum appropriations limits referred to as the GANN limit (Limit); and

WHEREAS, since fiscal year 1991, the City is permitted to adjust its Limit in accordance with inflation and population adjustment factors; and

WHEREAS, the annual adjustment factors that were selected to calculate the Fiscal Year 2020-2021 Limit were the California per capita personal income adjustment factor of 1.0373 and the Monterey County population growth factor of 1.0025; and

WHEREAS, in accordance with California Government Code Section 7910, a notice of the public hearing was published in the Carmel Pine Cone on May 15, 2020; the documentation used in determining the Limit has been made available to the general public for fifteen days prior to the date of the adoption; and Council conducted a public hearing on the Limit on June 2, 2020; and

WHEREAS, the City may not appropriate any proceeds of taxes in excess of its Limit.

**NOW THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF
CARMEL-BY-THE-SEA DOES HEREBY:**

1. Adopt the final calculation of the Appropriation Limit for Fiscal Year 2020-2021 as \$35,230,893, which is attached hereto as Exhibit A.
2. Certify the Fiscal Year 2020-2021 Adopted Appropriation Limit of \$15,228,048 does not exceed the GANN limit, which are attached hereto as Exhibits A and B respectively.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF CARMEL-BY-
THE-SEA this 2nd day of June 2020, by the following vote:**

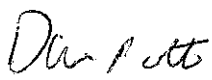
AYES: COUNCIL MEMBERS BARON, REIMERS, THEIS; MAYOR PRO TEM
RICHARDS; MAYOR POTTER

NOES: NONE

ABSENT: NONE


ABSTAIN: NONE

APPROVED:



Dave Potter
Mayor

ATTEST:



Britt Avrit, MMC
City Clerk

Exhibit A

**City of Carmel-by-the-Sea
Spending Limit Calculations
Fiscal Year 2020-2021**

Appropriations Subject to Limit

Fiscal Year 2020-2021 General Fund Revenues		\$ 15,228,048
Less Non proceeds of Tax	\$	-
Total appropriations subject to limits	\$	15,228,048

Appropriations Limit

Fiscal Year 2019-2020 appropriations limit	\$	33,879,116
Plus change factors		
A. Cost of Living adjustment/Per Capital Income		1.0373
B. Population Adjustment		1.0025
Total Change Factor		1.0399
Increase in appropriations limit	\$	1,351,777

Fiscal Year 2020-2021

Appropriations Limit	\$	35,230,893
Remaining appropriations capacity	\$	20,002,845
Availability capacity as a percent of appropriations limit		57%

Exhibit B

**City of Carmel-by-the-Sea
Spending Limit Calculation
Fiscal Year 2020-2021**

Revenue Source	Fiscal Year 2020-2021 Budget
Property Tax	\$ 6,822,304
Sales and Use Tax	\$ 4,936,796
Transient Occupancy Tax	\$ 2,488,198
Business License Tax	\$ 505,750
Motor Vehicle in Lieu	\$ 475,000
Total Budgeted Tax Revenues	\$ 15,228,048

**APPENDIX A
FY 20-21
ADOPTED BUDGET**



**CITY OF CARMEL-BY-THE-SEA
CITY COUNCIL**

RESOLUTION NO. 2020-040

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARMEL-BY-THE-SEA
ADOPTING THE FISCAL YEAR 2020-2021 ANNUAL OPERATING BUDGET**

WHEREAS, on February 4, 2020, the City Council adopted the budget schedule for Fiscal Year 2020-2021 in accordance with Carmel Municipal Code Section 3.060.020; and

WHEREAS, the Fiscal Year 2020-2021 Budget includes the General Fund and other revenues, the General Fund Operating Budget for various City departments and services, debt service and proposed transfers among funds; and

WHEREAS, the City Council held public meetings on the proposed Fiscal Year 2020-2021 and Five Year Capital Improvement Program on April 7, 2020 and May 5, 2020; and

WHEREAS, the City Council held public meetings on the Fiscal Year 2020-2021 Budget on May 12, 2020 and June 2, 2020 and considered the adoption of the budget during a public meeting on June 16, 2020; and

WHEREAS, the Fiscal Year 2020-2021 Budget includes \$19,733,910 in expenditures, which includes \$18,489,395 for General Fund Operations, \$1,244,515 for debt service and no funding for capital projects or vehicle and equipment purchases; and

WHEREAS, the Fiscal Year 2020-2021 Budget includes \$17,426,268 in anticipated General Fund revenues, \$1,244,515 in projected local sales tax revenue to fund debt service and \$329,214 in estimated transportation-related revenues and assumes the use of \$1,063,127 in fund balance to support the General Fund Operating Budget expenditures; and

WHEREAS, in accordance with Carmel Municipal Code Section 3.06.010, the City Council shall adopt a budget for expenditures and anticipated revenues prior to the beginning of the fiscal year, which starts on July 1.

**NOW THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF
CARMEL-BY-THE-SEA DOES HEREBY:**

Authorize the City Administrator to make ministerial changes to budgeted transfers and adjust appropriations to or from designated funds as part of the 2019-2020 fiscal year-end process.

Adopts the City of Carmel-by-the-Sea's Fiscal Year 2020-2021 Recommended Budget.

Authorize the City Administrator to make ministerial changes to budgeted transfers and adjust appropriations to or from designated funds as necessary during fiscal year 2020-2021.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF CARMEL-BY-THE-SEA this 16th day of June, 2020 as follows:

Approved all expenditures listed in the budget except for expenditure of \$577,500 for the Sunset Cultural Center (SCC) and \$160,000 for State SB2 Affordable Housing Reimbursable Grant, by the following vote:

AYES: COUNCIL MEMBERS BARON, REIMERS, THEIS; MAYOR PRO TEM RICHARDS; MAYOR POTTER

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE

Approved expenditure of \$577, 500 for the Sunset Cultural Center (SCC), by the following vote:

AYES: COUNCIL MEMBERS REIMERS, THEIS; MAYOR PRO TEM RICHARDS; MAYOR POTTER

NOES: COUNCIL MEMBER BARON

ABSENT: NONE

ABSTAIN: NONE

Approved expenditure of \$160,000 for State SB2 Affordable Housing Reimbursable Grant, by the following vote:

AYES: COUNCIL MEMBERS BARON, THEIS; MAYOR PRO TEM RICHARDS; MAYOR POTTER

NOES: COUNCIL MEMBER REIMERS

ABSENT: NONE

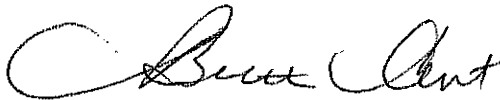
ABSTAIN: NONE

APPROVED:

ATTEST:



Dave Potter
Mayor



Britt Avrit, MMC
City Clerk

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
101	General Fund				
000	Revenue				
	Taxes				
101-000-00-31001	Property Taxes-Secured	5,998,685	6,047,488	6,118,658	6,302,218
101-000-00-31002	Property Taxes-Unsecured	218,644	235,362	239,976	247,175
101-000-00-31003	Property Tax-Unitary	68,654	67,321	65,000	66,950
101-000-00-31004	Property Transfer Tax	210,575	223,205	199,962	205,961
101-000-00-31006	Sales & Use Tax	2,639,607	2,606,100	2,136,416	1,886,796
101-000-00-31008	PS Sales Tax-Police	6,682	6,070	5,070	5,000
101-000-00-31009	PS Sales Tax-Fire	6,682	6,070	5,070	5,000
101-000-00-31010	Business License Tax	594,941	605,000	595,000	505,750
	Taxes Totals:	9,744,470	9,796,616	9,365,152	9,224,850
	Franchise Fees				
101-000-00-32001	Garbage Franchise	276,649	278,790	277,364	282,912
101-000-00-32002	Cable Franchise	163,514	164,500	163,965	167,244
101-000-00-32003	Gas & Electric Franchise	89,386	101,801	93,734	95,609
101-000-00-32004	Water Franchise	106,848	110,053	106,209	108,323
	Franchise Fees Totals:	636,396	655,144	641,272	654,088
	Licenses and Permits				
101-000-00-33001	Parking Stall Use Permit	25,986	27,920	31,192	25,000
101-000-00-33002	Parking Permits	12,592	13,050	9,905	9,500
101-000-00-33003	Passenger Transport Permits	80,806	69,450	60,774	67,500
	Licenses and Permits Totals:	119,384	110,420	101,871	102,000
	Fines and Forfeitures				
101-000-00-34001	Court Fines	49,362	56,200	8,457	9,000
101-000-00-34003	Property Damage/Restitution	604	0	2,514	0
101-000-00-34020	Other Fines & Forfeitures	1,369	0	17	0
	Fines and Forfeitures Totals:	51,335	56,200	10,988	9,000
	Rev from Other Gov Agencies				
101-000-00-35001	County CSA74	13,338	13,700	13,873	14,150
101-000-00-35004	POST Reimbursement	6,686	5,000	10,180	8,000
101-000-00-35005	Motor Vehicle In-Lieu	486,445	501,000	515,590	475,000
101-000-00-35007	HOPTR	27,773	28,600	27,232	26,687
101-000-00-35009	Other Rev frm oth Agencies	5,000	0	4,509	0
101-000-00-35011	Grants	25,000	5,000	30,000	165,000
101-000-00-35012	RSTIP - TAMC	42,875	0	0	40,311
101-000-00-35013	Traffic Congestion Relief (42)	4,229	5,808	4,482	4,500
	Rev from Other Gov Agencies Totals:	611,345	559,108	605,866	733,648
	Charges for Srvcs-Admin				
101-000-00-36101	Copy/Print/Mail/Recordings	158	100	52	100
101-000-00-36102	Admin Fee-CRID	767	14,500	5,000	9,000
101-000-00-36103	Bus License Administration Fee	44,520	55,977	40,000	34,450
101-000-00-36104	Bus License ADA-City Share	7,833	5,930	7,300	6,195
101-000-00-36105	Appeal Fees	10,914	1,200	6,040	3,000
101-000-00-36106	Research	0	0	4,451	0

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
101-000-00-36107	Returned Check Processing	125	100	60	60
101-000-00-36108	Admin Fees-TID/CHID	7,147	9,843	15,000	7,000
101-000-00-36109	Credit Card Processing Fee	10,267	10,950	9,525	10,000
101-000-00-36110	Business Lic Late Fee/Penalty	3,662	4,200	4,000	2,525
101-000-00-36111	Elections	533	0	0	0
Charges for Srvc- Admin Totals:		85,926	102,800	91,428	72,330
Charges for Srvc- Pub Safety					
101-000-00-36201	Vehicle Impound	14,204	15,675	10,610	11,515
101-000-00-36203	PD Reports/Disp Tapes/Photos	135	170	30	0
101-000-00-36204	False Alarms-Police	3,188	4,490	16,935	15,500
101-000-00-36205	Alarm Registration	18,510	25,080	19,420	16,200
101-000-00-36206	Fingerprinting Services	35	0	520	0
101-000-000-36207	Animal Impound/Transport	1,926	2,300	2,375	2,000
101-000-00-36208	Citation Sign Off	989	1,045	415	500
101-000-00-36211	Cost Recovery-DUI, Dist Peace	11,473	4,000	7,026	5,300
101-000-00-36212	Special Events	23,609	33,000	17,795	8,000
101-000-00-36214	Traffic Safety Citations	55,911	61,570	42,165	43,665
101-000-00-36216	Police Parking & Other Permits	2	0	0	0
101-000-00-36217	Other Police Services	688	0	419	0
101-000-00-36219	Fire Inspection/Reinspection	23,640	23,420	17,750	18,000
101-000-00-36226	Ambulance Services	636,118	561,150	471,472	530,000
Charges for Srvc- Pub Safety Totals:		790,427	731,900	606,932	650,680
Charges for Srvc- Planning					
101-000-00-36301	Planning Permits	237,411	262,605	176,729	178,000
101-000-00-36304	Certificate of Compliance	2,740	3,820	0	0
101-000-00-36309	Research	4,860	2,965	0	0
101-000-00-36311	Bus License Application Fee	12,612	11,400	8,199	6,875
101-000-00-36320	Other Planning Revenues	1,215	0	915	0
Charges for Srvc- Planning Totals:		258,838	280,790	185,843	184,875
Charges for Srvc- Building					
101-000-00-36401	Building Permits	586,945	651,810	573,239	575,000
101-000-00-36402	Building Plan Check	397,592	428,640	408,026	408,000
101-000-00-36403	Inspections	60,675	13,190	12,500	9,555
101-000-00-36405	Encroachment Permits	132,881	52,000	92,380	82,000
101-000-00-36406	Sign/Banner Permits	5,646	4,740	4,895	4,500
101-000-00-36407	Bldg Standards Admin Fee	881	0	1,094	1,095
101-000-00-36409	Technical Surcharge	782	740	500	520
Charges for Srvc- Building Totals:		1,185,403	1,151,120	1,092,634	1,080,670
Charges for Srvc- Code Enforce					
101-000-00-36520	Other Code Enforce Charges	80	0	0	0
101-000-00-36601	Landscape Pln Chck/Inspections	3,523	2,740	1,000	1,000
101-000-00-36602	Bench Program	9,353	3,600	13,690	5,525
Charges for Srvc- Code Enforce Totals:		12,956	6,340	14,690	6,525
Charges for Srvc- PW/Forestry					
101-000-00-36605	Tree Removal-Private	41,093	40,885	40,000	45,000

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
101-000-00-36608	Debris Fine	20	0	0	0
101-000-00-36620	Other Public Works Fees	0	0	390	0
Charges for Srvcs-PW-Forestry Totals:		41,113	40,885	40,390	45,000
Charges for Srvcs-Com Activities					
101-000-00-36701	Special Event Permit	16,214	20,215	10,775	7,080
101-000-00-36702	Facility Rental	10,000	9,000	1,975	5,269
101-000-00-36703	Sound/Film Permit	15,174	19,000	15,396	2,703
101-000-00-36704	Beach Permit	11,070	8,000	13,965	10,474
101-000-00-36705	Devendorf Park Permit	1,700	1,700	1,000	750
101-000-00-36706	Event Equipment	15,826	21,100	9,900	0
101-000-00-36707	Event Parking	54,534	58,000	20,635	0
101-000-00-36708	Event Staff	2,431	3,330	1,976	0
101-000-00-36710	Homecrafter's Marketplace	19,060	25,410	17,070	12,803
101-000-00-36720	Other Com Activities Rev	435	7,845	717	1,000
Charges for Srvcs- Com Activities Totals:		146,444	173,600	93,409	40,079
Interest & Investments					
101-000-00-37001	Interest & Investment Earnings	124,262	60,000	85,000	75,000
101-000-00-37002	Cell Tower Lease Agreements	42,725	32,910	40,000	40,000
101-000-00-37004	Parking Lot Fees	59,626	64,600	43,186	44,000
101-000-00-37006	Gain or Loss on Sale of Assets	4,000	0	0	0
101-000-00-37020	Other Asset Revenue	15	0	0	0
Interest & Investments Totals:		230,627	157,510	168,186	159,000
Miscellaneous					
101-000-00-38001	Reimbursements	21,352	0	893	0
101-000-00-38020	Other Miscellaneous	62,318	0	83,838	9,840
Miscellaneous Totals:		83,670	0	84,731	9,840
Other					
101-000-00-36621	Donations- Public Works	0	0	150	0
Other Totals:		0	0	150	0
Transfers In					
101-000-00-39002	Transfer In From: Hostelry Fund	6,350,000	6,842,900	6,477,220	2,488,198
101-000-00-39007	Transfer In From: COPS Grant	100,000	242,762	242,762	160,000
101-000-00-39015	Transfer In From: Meas D	755,660	1,327,048	1,009,665	1,805,485
Transfers In Total:		7,205,660	8,412,710	7,729,647	4,453,683
Total General Fund Revenue:		21,203,995	22,235,143	20,833,189	17,426,268
110	City Council				
	Expense				
	Salaries and Wages				
101-110-00-41008	Salaries -Elected	9,600	9,600	9,600	9,600
Salaries and Wages Totals:		9,600	9,600	9,600	9,600
	Employee Benefits				
101-110-00-41101	Retirement	33	72	48	85
101-110-00-41104	Health Insurance	14,685	33,254	26,636	33,254

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
101-110-00-41105	Social Security	462	484	376	484
101-110-00-41106	Medicare	123	139	114	139
101-110-00-41108	Worker's Comp	1,492	1,732	1,417	1,281
	Employee Benefits Totals:	16,795	35,681	28,590	35,243
	Outside Services				
101-110-00-42001	Contract Services	2,400	0	10,770	0
101-110-00-42005	Community Promotions	79,716	86,880	85,374	68,040
101-110-00-42007	Regional Memberships	77,655	90,586	78,324	68,825
	Outside Services Totals:	159,771	177,466	174,468	136,865
	Supplies and Materials				
101-110-00-42101	Office Supplies	504	775	100	475
	Supplies and Materials Totals:	504	775	100	475
	Employee Development				
101-110-00-42301	Training & Education	431	0	0	0
101-110-00-42302	Conferences & Meetings	15,177	10,975	6,399	4,550
	Employee Development Totals:	15,609	10,975	6,399	4,550
	City Council Total:	202,279	234,497	219,157	186,733
111	City Administration				
	Expense				
	Salaries and Wages				
101-111-10-41001	Salaries	396,915	409,660	377,217	366,901
101-111-10-41003	Salaries -Part time	52,373	0	0	0
101-111-11-41001	Salaries	117,016	148,411	123,171	116,911
101-111-12-41001	Salaries	367,211	368,040	345,750	322,555
101-111-12-41003	Salaries -Part time	20,987	83,962	71,966	36,000
101-111-13-41001	Salaries	76,791	105,551	101,736	76,302
101-111-14-41001	Salaries	130,949	184,251	121,212	115,151
101-111-14-41003	Salaries -Part time	0	0	28,829	46,847
	Salaries and Wages Totals:	1,162,241	1,299,875	1,169,881	1,080,667
	Employee Benefits				
101-111-10-41101	Retirement	22,333	24,546	22,964	25,561
101-111-10-41103	Deferred Compensation	27,025	22,150	30,333	22,000
101-111-10-41104	Health Insurance	43,406	42,297	41,556	46,072
101-111-10-41106	Medicare	6,406	5,939	5,588	5,320
101-111-10-41107	LTD/STD/Life	315	378	313	313
101-111-10-41108	Worker's Comp	45,542	52,875	43,245	39,120
101-111-10-41109	Benefits-MOU Obligations	953	2,080	0	0
101-111-11-41101	Retirement	5,232	6,955	6,448	5,367
101-111-11-41103	Deferred Compensation	1,413	1,350	2,300	1,200
101-111-11-41104	Health Insurance	4,277	14,454	4,499	855
101-111-11-41106	Medicare	1,671	2,152	1,828	1,695
101-111-11-41107	LTD/STD/Life	158	194	130	129
101-111-12-41101	Retirement	19,676	20,835	20,706	19,876

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
101-111-12-41103	Deferred Compensation	5,538	6,150	6,000	6,000
101-111-12-41104	Health Insurance	43,612	49,099	42,122	45,380
101-111-12-41106	Medicare	5,484	6,553	5,580	5,200
101-111-12-41107	LTD/STD/Life	479	480	443	444
101-111-12-41109	Benefits-MOU Obligations	1,213	2,080	2,080	2,080
101-111-13-41101	Retirement	2,485	4,206	4,046	3,611
101-111-13-41103	Deferred Compensation	900	1,200	1,200	1,200
101-111-13-41104	Health Insurance	7,262	12,069	13,161	12,873
101-111-13-41106	Medicare	1,037	1,530	1,371	1,106
101-111-13-41107	LTD/STD/Life	99	156	130	156
101-111-14-41101	Retirement	5,876	8,738	6,129	6,672
101-111-14-41103	Deferred Compensation	2,500	2,850	2,400	2,400
101-111-14-41104	Health Insurance	25,574	32,785	23,783	26,237
101-111-14-41105	Social Security	0	0	1,787	2,905
101-111-14-41106	Medicare	1,526	2,672	2,077	2,349
101-111-14-41107	LTD/STD/Life	170	274	156	156
	Employee Benefits Totals:	282,161	327,047	292,373	286,277
	Outside Services				
101-111-10-42001	Contract Services	38,427	10,000	17,091	5,000
101-111-10-42015	Other Services	5,870	6,000	9,878	11,080
101-111-11-42001	Contract Services	64,235	62,164	24,514	54,480
101-111-11-42006	Records Management	9,347	9,700	10,290	5,000
101-111-11-42009	Advertising and Legal Notice	13,105	15,000	14,751	15,000
101-111-11-42015	Other Services	54	0	0	0
101-111-12-42001	Contract Services	51,861	33,200	53,200	22,700
101-111-12-42003	Auditing Services	33,945	44,000	43,066	37,000
101-111-12-42015	Other Services	796	0	0	0
101-111-13-42001	Contract Services	70,559	7,460	7,322	6,460
101-111-13-42002	Recruiting Services	8,929	40,000	37,070	19,385
101-111-14-42001	Contract Services	78,261	65,000	45,000	25,000
101-111-14-42015	Other Services	370	0	0	0
	Outside Services Totals:	375,760	292,524	262,182	201,105
	Supplies and Materials				
101-111-10-42101	Office Supplies	10,321	10,000	5,941	8,000
101-111-10-42102	Publications & Subscriptions	515	650	262	150
101-111-12-42101	Office Supplies	0	1,500	400	300
101-111-12-42102	Publications & Subscriptions	25,204	25,355	31,187	26,173
101-111-13-42101	Office Supplies	0	700	0	700
101-111-13-42102	Publications & Subscriptions	4,650	5,000	5,563	3,050
101-111-14-42101	Office Supplies	0	3,500	450	3,500
101-111-14-42102	Publications & Subscriptions	45,062	63,600	50,000	48,000
101-111-14-42105	Materials and Supplies	307	0	0	0
101-111-14-42106	Small Tools and Equipment	0	350	350	350
	Supplies and Materials Totals:	86,059	110,655	94,153	90,223
	Repairs & Maintenance				

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
101-111-14-42202	Equipment Maintenance	6,151	8,500	2,000	8,500
	Repairs & Maintenance Totals:	6,151	8,500	2,000	8,500
	Employee Development				
101-111-10-42302	Conferences & Meetings	2,594	4,000	1,040	1,200
101-111-10-42304	Dues & Memberships	2,140	2,200	2,655	900
101-111-11-42301	Training & Education	0	0	595	0
101-111-11-42302	Conferences & Meetings	0	1,520	3,269	925
101-111-11-42304	Dues & Memberships	160	250	200	260
101-111-12-42301	Training & Education	225	500	26	500
101-111-12-42302	Conferences & Meetings	985	250	0	0
101-111-12-42304	Dues & Memberships	270	465	310	465
101-111-12-42305	Mileage Reimbursement	20	250	49	50
101-111-13-42301	Training & Education	5,207	9,500	1,167	9,500
101-111-13-42302	Conferences & Meetings	3,801	5,000	1,193	2,595
101-111-13-42304	Dues & Memberships	0	800	189	800
101-111-13-42306	Employee Programs	15,333	16,000	15,700	5,950
101-111-14-42301	Training & Education	227	4,500	62	0
101-111-14-42302	Conferences & Meetings	130	4,000	849	0
101-111-14-42304	Dues & Memberships	0	130	130	130
	Employee Development Totals:	31,092	49,365	27,435	23,275
	Other Expenditures				
101-111-10-42403	Printing	10,742	700	60	100
101-111-10-42404	Shipping/Postage/Freight	9,124	10,500	14,277	10,500
101-111-11-42403	Printing	0	10,000	7,734	10,000
101-111-12-42403	Printing	0	1,000	628	500
101-111-12-42406	Bank & Merchant Fees	11,397	20,000	15,000	18,000
101-111-13-42403	Printing	0	300	0	300
101-111-13-42404	Shipping/Postage/Freight	0	200	0	200
101-111-13-42410	Pre-employment Costs	4,601	15,000	27	8,000
101-111-14-42404	Shipping/Postage/Freight	0	250	55	250
101-111-14-42405	Telephone and Communications	67,011	73,912	104,680	73,912
101-111-14-42407	Computer Non capital	11,056	17,000	25,000	5,000
	Other Expenditures Totals:	113,931	148,862	167,461	126,762
	City Administration Total:	2,057,395	2,236,828	2,015,485	1,816,809
112	City Attorney Expense Outside Services				
101-112-00-42001	Contract Services	550,581	360,000	362,190	285,000
	Outside Services Totals:	550,581	360,000	362,190	285,000
	City Attorney Total:	550,581	360,000	362,190	285,000
115	Community Planning & Building Expense Salaries and Wages				
101-115-20-41001	Salaries	427,546	494,336	487,791	400,948

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
101-115-20-41005	Overtime	300	0	367	0
101-115-21-41001	Salaries	275,024	273,768	269,899	280,454
101-115-21-41005	Overtime	148	0	0	0
101-115-22-41001	Salaries	55,098	74,132	73,543	80,582
Salaries and Wages Totals:		758,115	842,236	831,600	761,984
Employee Benefits					
101-115-20-41101	Retirement	21,345	25,865	22,871	20,661
101-115-20-41103	Deferred Compensation	4,313	4,500	3,700	4,500
101-115-20-41104	Health Insurance	47,750	52,138	50,907	58,578
101-115-20-41106	Medicare	6,118	7,168	6,893	5,814
101-115-20-41107	LTD/STD/Life	592	702	649	702
101-115-20-41108	Worker's Comp	33,685	39,109	31,966	28,935
101-115-20-41109	Benefits-MOU Obligations	9,092	8,320	8,320	8,320
101-115-21-41101	Retirement	11,542	12,104	11,854	14,373
101-115-21-41103	Deferred Compensation	2,188	2,100	2,100	2,100
101-115-21-41104	Health Insurance	33,641	30,824	37,052	44,394
101-115-21-41106	Medicare	3,470	3,970	3,716	4,067
101-115-21-41107	LTD/STD/Life	450	415	416	415
101-115-21-41109	Benefits-MOU Obligations	2,427	4,160	4,160	4,160
101-115-22-41101	Retirement	2,154	2,954	2,925	3,813
101-115-22-41103	Deferred Compensation	425	600	600	600
101-115-22-41104	Health Insurance	18,961	29,722	28,871	31,678
101-115-22-41106	Medicare	699	1,075	938	1,168
101-115-22-41107	LTD/STD/Life	130	156	156	156
101-115-22-41109	Benefits-MOU Obligations	867	2,080	2,080	2,080
Employee Benefits Totals:		199,848	227,962	220,174	236,514
Outside Services					
101-115-20-42001	Contract Services	129,766	41,925	44,025	167,900
101-115-20-42009	Advertising and Legal Notice	0	484	480	500
101-115-20-42015	Other Services	125	0	0	0
101-115-21-42001	Contract Services	0	0	0	20,050
101-115-22-42001	Contract Services	0	0	0	11,000
Outside Services Totals:		129,891	42,409	44,505	199,450
Supplies and Materials					
101-115-20-42101	Office Supplies	5,118	4,000	2,064	3,800
101-115-20-42102	Publications & Subscriptions	46	300	0	125
101-115-20-42115	Other Supplies	593	0	0	400
101-115-21-42102	Publications & Subscriptions	92	1,800	1,750	650
101-115-21-42106	Small Tools and Equipment	404	500	0	0
101-115-21-42107	Gas and Oil	0	1,200	867	960
101-115-21-42115	Other Supplies	2,226	687	687	800
101-115-22-42101	Office Supplies	0	0	0	250
101-115-22-42107	Gas and Oil	0	0	0	600
101-115-22-42115	Other Supplies	817	250	0	200
Supplies and Materials Totals:		9,296	8,737	5,368	7,785

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
Employee Development					
101-115-20-42301	Training & Education	3,571	2,700	0	1,125
101-115-20-42302	Conferences & Meetings	2,587	8,334	5,521	600
101-115-20-42304	Dues & Memberships	1,900	2,088	1,875	2,500
101-115-20-42305	Mileage Reimbursement	124	150	0	200
101-115-21-42301	Training & Education	1,366	852	139	2,210
101-115-21-42302	Conferences & Meetings	3,771	2,250	2,655	4,550
101-115-22-42302	Conferences & Meetings	0	0	0	1,500
101-115-21-42304	Dues & Memberships	2,055	2,175	2,075	2,080
101-115-21-42305	Mileage Reimbursement	0	100	0	100
101-115-22-42301	Training & Education	0	400	0	500
Employee Development Totals:		15,373	19,049	12,265	15,365
Other Expenditures					
101-115-20-42403	Printing	4,163	3,960	2,073	3,000
Other Expenditures Totals:		4,163	3,960	2,073	3,000
Community Planning & Building Total:		1,116,687	1,144,353	1,115,985	1,224,098
116	Police Expense				
Salaries and Wages					
101-116-00-41001	Salaries	561,647	772,433	672,907	517,156
101-116-00-41002	Salaries -Safety	1,623,281	1,734,345	1,624,010	1,717,710
101-116-00-41005	Overtime	1,392	0	0	0
101-116-00-41006	Overtime -Safety	221,750	185,000	143,449	185,000
101-116-00-41009	Holiday in Lieu	86,628	137,714	117,027	128,289
Salaries and Wages Totals:		2,494,697	2,829,492	2,557,392	2,548,155
Employee Benefits					
101-116-00-41101	Retirement	19,163	45,088	35,695	38,636
101-116-00-41102	Retirement -Safety	253,629	279,868	265,608	293,267
101-116-00-41103	Deferred Compensation	10,753	12,240	14,190	16,440
101-116-00-41104	Health Insurance	317,938	377,682	361,136	383,078
101-116-00-41106	Medicare	34,879	41,571	41,703	37,398
101-116-00-41107	LTD/STD/Life	3,303	3,772	3,430	3,203
101-116-00-41108	Worker's Comp	209,758	243,533	199,178	180,179
101-116-00-41110	Unemployment	263	0	0	0
101-116-00-41111	Uniform Allowance	28,636	37,440	32,320	30,960
Employee Benefits Totals:		878,321	1,041,194	953,259	983,161
Outside Services					
101-116-00-42001	Contract Services	239,303	259,800	257,535	245,500
101-116-00-42005	Community Promotions	2,161	2,050	987	2,050
101-116-00-42015	Other Services	0	0	419	0
Outside Services Totals:		241,464	261,850	258,940	247,550
Supplies and Materials					
101-116-00-42101	Office Supplies	6,683	8,300	4,621	7,500
101-116-00-42102	Publications & Subscriptions	719	915	915	915

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
101-116-00-42104	Safety Equipment and Supplies	19,628	8,950	10,501	8,950
101-116-00-42105	Materials and Supplies	0	0	111	0
101-116-00-42107	Gas and Oil	40,464	32,500	37,688	32,500
	Supplies and Materials Totals:	67,494	50,665	53,836	49,865
	Repairs & Maintenance				
101-116-00-42201	Building Maintenance	1,108	5,000	109	1,000
101-116-00-42202	Equipment Maintenance	41,178	46,703	5,001	49,774
101-116-00-42203	Vehicle Maintenance	19,088	23,000	19,914	23,000
	Repairs & Maintenance Totals:	61,375	74,703	25,023	73,774
	Employee Development				
101-116-00-42301	Training & Education	21,205	14,450	15,566	1,750
101-116-00-42303	POST Training	0	5,000	600	5,000
101-116-00-42304	Dues & Memberships	1,010	2,400	835	1,450
	Employee Development Totals:	22,215	21,850	17,001	8,200
	Other Expenditures				
101-116-00-42403	Printing	2,586	4,500	2,567	4,700
101-116-00-42404	Shipping/Postage/Freight	0	500	0	500
101-116-00-42405	Telephone and Communications	8,067	8,500	8,762	8,500
101-116-00-42415	Other Expenditures	7,306	10,000	1,537	6,000
	Other Expenditures Totals:	17,959	23,500	12,865	19,700
	Police Total:	3,783,524	4,303,254	3,878,318	3,930,405
117	Fire Expenses				
	Outside Services				
101-117-00-42001	Contract Services	2,471,683	2,572,495	2,625,282	2,611,495
101-117-00-42005	Community Promotions	0	500	0	500
	Outside Services Totals:	2,471,683	2,572,995	2,625,282	2,611,995
	Supplies and Materials				
101-117-00-42103	Medical Supplies	0	3,000	2	3,000
101-117-00-42104	Safety Equipment and Supplies	2,475	7,000	6,998	7,000
101-117-00-42107	Gas and Oil	14,380	14,000	15,780	14,000
	Supplies and Materials Totals:	16,855	24,000	22,781	24,000
	Repairs & Maintenance				
101-117-00-42202	Equipment Maintenance	764	6,950	2,770	4,450
101-117-00-42203	Vehicle Maintenance	13,615	15,000	35,020	35,000
	Repairs & Maintenance Totals:	14,379	21,950	37,790	39,450
	Fire Total:	2,502,916	2,618,945	2,685,853	2,675,445
118	Ambulance Expense				
	Salaries and Wages				
101-118-00-41002	Salaries -Safety	577,559	678,446	598,329	640,288
101-118-00-41006	Overtime -Safety	197,683	220,000	177,597	160,000
101-118-00-41007	Paid Call Firefighter	0	20,000	0	0

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
101-118-00-41009	Holiday in Lieu	52,615	61,906	63,744	58,460
	Salaries and Wages Totals:	827,856	980,352	839,670	858,748
	Employee Benefits				
101-118-00-41101	Retirement	6,857	0	0	0
101-118-00-41102	Retirement -Safety	65,075	89,154	76,393	88,642
101-118-00-41103	Deferred Compensation	2,963	1,800	2,933	4,350
101-118-00-41104	Health Insurance	62,884	80,855	64,044	112,013
101-118-00-41105	Social Security	421	0	233	0
101-118-00-41106	Medicare	12,524	13,107	11,950	12,500
101-118-00-41107	LTD/STD/Life	754	858	702	780
101-118-00-41108	Worker's Comp	57,790	67,095	54,875	49,641
101-118-00-41111	Uniform Allowance	2,850	3,600	3,000	3,300
	Employee Benefits Totals:	212,117	256,469	214,129	271,226
	Outside Services				
101-118-00-42001	Contract Services	207,616	246,100	218,618	259,600
	Outside Services Totals:	207,616	246,100	218,618	259,600
	Supplies and Materials				
101-118-00-42101	Office Supplies	234	1,100	0	1,100
101-118-00-42103	Medical Supplies	24,714	39,150	30,517	39,150
101-118-00-42104	Safety Equipment and Supplies	1,450	10,000	4,956	10,000
101-118-00-42107	Gas and Oil	1,668	7,000	0	7,000
	Supplies and Materials Totals:	28,066	57,250	35,473	57,250
	Repairs & Maintenance				
101-118-00-42201	Building Maintenance	335	5,000	0	1,500
101-118-00-42202	Equipment Maintenance	225	7,000	0	3,500
101-118-00-42203	Vehicle Maintenance	51,030	17,000	11,924	17,000
	Repairs & Maintenance Totals:	51,591	29,000	11,924	22,000
	Employee Development				
101-118-00-42301	Training & Education	3,620	7,800	1,455	7,800
101-118-00-42302	Conferences & Meetings	0	2,000	0	0
	Employee Development Totals:	3,620	9,800	1,455	7,800
	Ambulance Total:	1,330,866	1,578,971	1,321,269	1,476,624
119	Public Works				
	Expense				
	Salaries and Wages				
101-119-40-41001	Salaries	193,338	348,540	241,278	175,745
101-119-40-41005	Overtime	488	650	0	0
101-119-41-41001	Salaries	673,513	760,192	640,810	550,502
101-119-41-41005	Overtime	8,135	9,950	5,264	7,600
101-119-42-41001	Salaries	93,818	149,331	141,459	163,198
101-119-42-41005	Overtime	0	0	968	0
101-119-43-41001	Salaries	108,755	108,226	111,306	79,842
101-119-45-41001	Salaries	280,430	370,238	214,298	316,538

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
101-119-45-41005	Overtime	1,644	1,200	1,104	1,200
Salaries and Wages Totals:		1,360,120	1,748,327	1,356,487	1,294,625
Employee Benefits					
101-119-40-41101	Retirement	8,145	15,859	11,268	10,183
101-119-40-41103	Deferred Compensation	3,068	4,800	3,600	3,000
101-119-40-41104	Health Insurance	12,619	23,548	12,769	6,371
101-119-40-41106	Medicare	2,329	5,054	3,406	2,548
101-119-40-41107	LTD/STD/Life	103	389	286	129
101-119-40-41108	Worker's Comp	144,266	167,495	136,989	123,922
101-119-40-41109	Benefits-MOU Obligations	607	2,080	2,080	0
101-119-41-41101	Retirement	35,040	41,329	36,251	37,674
101-119-41-41103	Deferred Compensation	5,275	5,280	4,680	3,480
101-119-41-41104	Health Insurance	110,765	122,805	113,850	115,419
101-119-41-41106	Medicare	9,557	11,023	8,959	7,982
101-119-41-41107	LTD/STD/Life	1,405	1,457	1,242	1,069
101-119-41-41109	Benefits-MOU Obligations	21,503	18,720	14,772	14,560
101-119-42-41101	Retirement	5,914	8,809	8,292	10,724
101-119-42-41103	Deferred Compensation	725	900	1,200	1,200
101-119-42-41104	Health Insurance	20,079	26,531	24,634	25,642
101-119-42-41106	Medicare	1,133	2,165	2,018	2,366
101-119-42-41107	LTD/STD/Life	196	286	313	286
101-119-42-41109	Benefits-MOU Obligations	1,518	4,160	4,141	4,160
101-119-43-41101	Retirement	5,060	5,499	5,621	4,626
101-119-43-41103	Deferred Compensation	1,250	1,200	1,200	1,200
101-119-43-41104	Health Insurance	11,572	6,966	6,255	6,371
101-119-43-41106	Medicare	1,662	1,569	1,587	1,158
101-119-43-41107	LTD/STD/Life	140	129	130	129
101-119-45-41101	Retirement	13,496	18,093	8,949	16,408
101-119-45-41103	Deferred Compensation	1,513	1,800	1,767	1,500
101-119-45-41104	Health Insurance	19,953	40,300	37,318	80,822
101-119-45-41106	Medicare	1,751	5,368	3,007	4,520
101-119-45-41107	LTD/STD/Life	434	648	439	442
101-119-45-41109	Benefits-MOU Obligations	3,419	10,400	6,613	8,320
Employee Benefits Totals:		444,496	554,662	463,637	496,211
Outside Services					
101-119-40-42001	Contract Services	40,994	23,700	18,541	10,400
101-119-40-42009	Advertising and Legal Notice	0	1,000	435	1,000
101-119-42-42001	Contract Services	314,790	342,100	309,380	268,949
101-119-43-42001	Contract Services	141,071	148,900	48,492	89,100
101-119-45-42001	Contract Services	399,176	500,000	355,510	115,000
Outside Services Totals:		896,031	1,015,700	732,358	484,449
Supplies and Materials					
101-119-40-42101	Office Supplies	3,953	10,000	1,673	6,000
101-119-40-42102	Publications & Subscriptions	2,545	2,500	1,540	2,825
101-119-40-42104	Safety Equipment and Supplies	6,712	8,000	7,450	8,000

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
101-119-40-42105	Materials and Supplies	98,276	87,500	128,142	41,500
101-119-40-42106	Small Tools and Equipment	722	2,500	856	750
101-119-40-42107	Gas and Oil	25,090	25,000	23,345	25,000
101-119-40-42115	Other Supplies	282	0	0	0
101-119-42-42105	Materials and Supplies	0	0	0	35,000
101-119-45-42105	Materials and Supplies	0	0	0	24,000
Supplies and Materials Totals:		137,580	135,500	163,007	143,075
Repairs & Maintenance					
101-119-40-42202	Equipment Maintenance	3,425	5,000	3,637	5,500
101-119-40-42203	Vehicle Maintenance	46,511	46,000	26,097	41,000
101-119-42-42203	Vehicle Maintenance	181	0	0	0
101-119-45-42203	Vehicle Maintenance	600	0	0	0
Repairs & Maintenance Totals:		50,718	51,000	29,734	46,500
Employee Development					
101-119-40-42301	Training & Education	4,855	7,000	4,857	4,500
101-119-40-42304	Dues & Memberships	1,690	775	1,046	1,150
101-119-43-42301	Training & Education	832	0	0	0
Employee Development Totals:		7,377	7,775	5,903	5,650
Other Expenditures					
101-119-40-42403	Printing	127	500	0	400
101-119-40-42404	Shipping/Postage/Freight	13	0	0	0
101-119-40-42408	Permits and Licenses	5,752	9,500	9,501	0
101-119-40-42409	Rentals	224	1,000	1,353	2,250
101-119-41-42408	Permits and Licenses	22	0	0	0
101-119-43-42408	Permits and Licenses	0	0	0	9,500
Other Expenditures Totals:		6,138	11,000	10,854	12,150
Public Works Total:		2,902,459	3,523,964	2,761,980	2,482,660
120	Library Expense				
Salaries and Wages					
101-120-00-41001	Salaries	541,445	704,943	645,661	474,961
101-120-00-41003	Salaries -Part time	166,503	187,193	178,196	0
101-120-00-41005	Overtime	549	0	447	0
Salaries and Wages Totals:		708,498	892,136	824,304	474,961
Employee Benefits					
101-120-00-41101	Retirement	34,490	44,979	43,836	30,366
101-120-00-41103	Deferred Compensation	7,694	8,250	8,533	6,450
101-120-00-41104	Health Insurance	78,836	93,664	97,798	68,512
101-120-00-41105	Social Security	7,405	10,360	7,189	0
101-120-00-41106	Medicare	18,471	12,936	11,583	6,887
101-120-00-41107	LTD/STD/Life	1,198	1,366	1,358	923
101-120-00-41108	Worker's Comp	86,445	100,364	82,085	74,255
101-120-00-41109	Benefits-MOU Obligations	13,698	16,120	16,120	10,400
Employee Benefits Totals:		248,237	288,039	268,503	197,793

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
	Outside Services				
101-120-00-42001	Contract Services	7,991	3,500	3,500	3,500
	Outside Services Totals:	7,991	3,500	3,500	3,500
	Employee Development				
101-120-00-42301	Training & Education	1,000	0	0	0
	Employee Development Totals:	1,000	0	0	0
	Library Total:	965,726	1,183,675	1,096,307	676,254
121	Community Activities Expense				
	Salaries and Wages				
101-121-00-41001	Salaries	83,937	127,377	121,190	42,000
	Salaries and Wages Totals:	83,937	127,377	121,190	42,000
	Employee Benefits				
101-121-00-41101	Retirement	5,450	9,198	8,541	3,373
101-121-00-41103	Deferred Compensation	606	750	733	150
101-121-00-41104	Health Insurance	9,909	12,771	12,405	5,039
101-121-00-41106	Medicare	1,160	1,847	1,678	609
101-121-00-41107	LTD/STD/Life	135	195	187	65
101-121-00-41108	Worker's Comp	11,022	12,797	10,466	9,468
101-121-00-41109	Benefits-MOU Obligations	3,339	2,080	2,080	0
	Employee Benefits Totals:	31,621	39,638	36,090	18,704
	Outside Services				
101-121-00-42001	Contract Services	24,029	38,700	25,000	12,950
101-121-00-42005	Community Promotions	38,896	26,750	20,000	14,136
101-121-00-42009	Advertising and Legal Notice	550	8,000	1,600	2,000
	Outside Services Totals:	63,475	73,450	46,600	29,086
	Supplies and Materials				
101-121-00-42101	Office Supplies	295	300	106	200
	Supplies and Materials Totals:	295	300	106	200
	Employee Development				
101-121-00-42301	Training & Education	0	2,500	1,688	0
	Employee Development Totals:	0	2,500	1,688	0
	Other Expenditures				
101-121-00-42403	Printing	98	8,000	100	500
	Other Expenditures Totals:	98	8,000	100	500
	Community Activities Total:	179,427	251,265	205,775	90,490
122	Economic Revitalization Expense				
	Outside Services				
101-122-00-42005	Community Promotions	1,000	1,750	1,750	0
101-122-00-42008	Mktg & Economic Dev	1,102,993	1,118,347	1,104,792	824,500
	Outside Services Totals:	1,103,993	1,120,097	1,106,542	824,500

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
	Economic Revitalization Total:	1,103,993	1,120,097	1,106,542	824,500
130	Non-Departmental Expense				
	Non-Departmental				
101-130-00-42501	Liability Insurance Premium	633,871	724,935	663,250	712,950
101-130-00-42502	Est Litigation Liabilities	589,000	0	2,000	0
101-130-00-42503	PERS Unfunded Liability	1,026,968	1,434,476	1,351,531	1,598,574
101-130-00-42504	Insurance Claims Paid	14,850	14,400	13,345	14,400
101-130-00-42505	Utilities	227,525	235,000	227,145	235,000
101-130-00-42506	Property Tax Assessments	73,296	74,765	79,081	76,260
101-130-00-42508	Unemployment Costs	11,691	5,400	5,400	5,400
101-130-00-42510	Retiree Health Share	64,059	68,880	66,557	72,438
101-130-00-42511	County Property Tax Admin Fees	66,001	72,525	66,066	67,422
	Non-Departmental Totals:	2,707,261	2,630,381	2,474,376	2,782,444
	Transfers Out				
101-130-00-49009	Transfer Out To: Cap Projects	1,067,708	864,906	648,680	0
101-130-00-49010	Transfer Out To: Debt Service	28,770	40,154	40,154	0
101-130-00-49013	Transfer Out To: Veh & Eq Rep	15,000	50,000	37,500	0
	Transfers Out Total:	1,111,478	955,060	726,334	0
	Non-Departmental Total:	3,818,739	3,585,441	3,200,709	2,782,444
	Total General Fund Expenditures:	20,514,592	22,141,290	19,969,571	18,451,462
	General Fund Net Change	689,402	93,853	863,618	(1,025,194)
102	Hostelry Tax Revenue				
	Taxes				
102-000-00-31005	Transient Occupancy Tax	6,882,015	6,842,900	4,523,996	2,488,198
	Taxes:	6,882,015	6,842,900	4,523,996	2,488,198
	Revenue:	6,882,015	6,842,900	4,523,996	2,488,198
135	Hostelry Tax Expense				
	Transfers Out				
102-135-00-49001	Transfer Out To: General Fund	6,350,000	6,842,900	6,477,220	2,488,198
	Transfers Out Totals:	6,350,000	6,842,900	6,477,220	2,488,198
	Hostelry Tax Net Change:	532,015	0	(1,953,224)	0
201	Gas Tax Revenue				
	Taxes				
201-000-00-31011	Gas Tax 2103	12,528	31,983	28,021	28,581
201-000-00-31012	Gas Tax 2105	20,575	20,862	20,236	20,641
201-000-00-31013	Gas Tax 2106	13,789	13,830	12,291	12,537
201-000-00-31014	Gas Tax 2107	25,875	27,395	23,674	24,147
201-000-00-31015	Gas Tax 2107.5	1,000	1,000	1,000	1,000

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
201-000-00-31016	Gas Tax Other	4,229	0	58,145	59,308
201-000-00-31030	Other Taxes	72,682	66,300	0	0
	Taxes:	150,678	161,370	143,367	146,214
	Revenue:	150,678	161,370	143,367	146,214
211	Gas Tax Expense Transfers Out				
201-211-00-49009	Transfer Out To: Capl Projects	149,269	161,370	106,558	0
	Tranfers Out Totals:	149,269	161,370	106,558	0
	Gas Tax Net Change:	1,409	0	36,809	146,214
202	Transportation Safety Revenue Rev from Other Gov Agencies				
202-000-00-35012	TAMC Revenue	205,045	199,854	182,897	183,000
	Rev from Other Gov Agencies Totals:	205,045	199,854	182,897	183,000
	Interest & Investments				
202-000-00-37001	Interest & Investment Earnings	508	0	0	0
	Interest & Investments Totals:	508	0	0	0
	Revenue:	205,553	199,854	182,897	183,000
212	Transportation Safety Expense Transfers Out				
202-212-00-49009	Transfer Out To: Cap Projects	216,094	199,854	199,854	0
	Transfers Out Totals:	216,094	199,854	199,854	0
	Transportation Safety Net Change:	(10,541)	0	(16,957)	183,000
203	COPS Grant Revenue Rev from Other Gov Agencies				
203-000-00-35011	Grants	148,747	149,000	155,947	160,000
	Rev from Other Gov Agencies Totals:	148,747	149,000	155,947	160,000
	Interest & Investments				
203-000-00-37001	Interest & Investment Earnings	1,877	0	0	0
	Interest & Investments Totals:	1,877	0	0	0
	Revenue:	150,624	149,000	155,947	160,000
213	COPS Grant Expense Transfers Out				
203-213-00-49001	Transfer Out To: General Fund	100,000	242,762	242,762	160,000
	Transfers Out Totals:	100,000	242,762	242,762	160,000
	COPS Grant Net Change:	50,624	(93,762)	(86,815)	0

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
204	Parking in Lieu Revenue				
	Interest & Investments				
204-000-00-37001	Interest & Investment Earnings	11,432	0	0	0
	Interest & Investments Totals:	11,432	0	0	0
	Revenue:	11,432	0	0	0
214	Parking in Lieu Expense				
	Transfers Out				
204-214-00-49009	Transfer Out To: Cap Projects	0	0	0	0
	Transfers Out Totals:	0	0	0	0
	Parking in Lieu Net Change:	11,432	0	0	0
205	Asset Seizure Revenue				
	Interest & Investments				
205-000-00-37001	Interest & Investment Earnings	15	0	0	0
	Interest & Investments Total:	15	0	0	0
	Revenue:	15	0	0	0
215	Asset Seizure Expense				
	Transfers Out				
205-215-00-49001	Transfer Out To: General Fund	0	0	0	0
	Transfers Out Total:	0	0	0	0
	Asset Seizure Net Change:	15	0	0	0
206	Measure D&C Sales Tax Revenue				
	Taxes				
206-000-00-31007	Sales & Use Tax-Meas D	3,079,914	3,023,000	2,504,000	3,050,000
	Taxes:	3,079,914	3,023,000	2,504,000	3,050,000
	Revenues:	3,079,914	3,023,000	2,504,000	3,050,000
216	Measure D&C Sales Tax Expense				
	Transfers Out				
206-216-00-49001	Transfer Out To: General Fund	755,660	1,327,048	1,009,666	1,805,485
206-216-00-49009	Transfer Out To: Cap Projects	1,054,883	171,379	85,690	0
206-216-00-49010	Transfer Out To: Debt Service	1,209,210	1,204,573	1,204,573	1,244,515
206-216-00-49013	Transfer Out To: Veh & Eq Rep	85,000	320,000	160,000	0
	Transfers Out Totals:	3,104,753	3,023,000	2,459,928	3,050,000
	Measure D & C Sales Tax Net Change:	(24,840)	0	44,072	0

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
301	Capital Projects				
	Revenue				
301-000-00-38004	Donations-general	250	17,000	0	0
	Other:	250	17,000	0	0
	Transfers In				
301-000-00-39001	Transfer In From: General Fund	1,067,708	864,906	648,680	0
301-000-00-39003	Transfer In From: Gas Tax	149,269	161,370	106,558	0
301-000-00-39005	Transfer In From: Trans Safety	216,094	199,854	199,854	0
301-000-00-39014	Transfer In From: Deposit Fund	25,003	0	0	0
301-000-00-39015	Transfer In From: Meas D	1,054,883	171,379	85,690	0
	Transfers In Totals:	2,512,957	1,397,509	1,040,781	0
	Revenue:	2,513,207	1,414,509	1,040,781	0
311	Capital Projects				
	Expense				
	Capital Outlay				
301-311-00-43008	Construction in Progress	3,778,271	1,414,509	1,028,934	0
	Capital Outlay Totals:	3,778,271	1,414,509	1,028,934	0
	Capital Projects Net Change	(1,265,063)	0	11,847	0
401	Debt Service				
	Revenue				
	Interest & Investments				
401-00-00-37001	Interest & Investment Earnings	4,150	0	0	0
	Interest & Investments Totals:	4,150	0	0	0
	Transfers In				
401-000-00-39001	Transfer In From: General Fund	28,770	40,154	40,154	0
401-000-00-39015	Transfer In From: Meas D&C	1,209,210	1,204,573	1,204,573	1,244,515
	Transfers In Totals:	1,237,980	1,244,727	1,244,727	1,244,515
	Revenue:	1,242,130	1,244,727	1,244,727	1,244,515
411	Debt Service				
	Expense				
	Debt Service				
401-411-00-44001	Principal	973,601	978,770	978,770	1,003,770
401-411-00-44002	Interest	283,493	262,777	262,777	237,565
401-411-00-44003	Administrative Fees	3,178	3,180	3,180	3,180
	Debt Service Totals:	1,260,272	1,244,727	1,244,727	1,244,515
	Expenses:	1,260,272	1,244,727	1,244,727	1,244,515
	Debt Service Net Change:	(18,142)	0	0	0
501	Worker's Compensation				

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
	Revenue				
	Interest & Investments				
501-000-00-37001	Interest & Investment Earnings	9,628	0	0	0
	Interest & Investments Totals:	9,628	0	0	0
	Revenue:	9,628	0	0	0
511	Worker's Compensation				
	Expense				
	Non-Departmental				
501-511-00-42504	Insurance Claims Paid	27,571	0	92,567	0
	Non-Departmental Totals:	27,571	0	92,567	0
	Expenses:	27,571	0	92,567	0
	Workers Comp Net Change:	(17,942)	0	(92,567)	0
502	OPEB Reserve Fund				
	Revenue				
	Interest & Investments				
502-000-00-37001	Interest & Investment Earnings	28,619	0	0	0
	Interest & Investments Total:	28,619	0	0	0
	Revenue:	28,619	0	0	0
512	OPEB Reserve Fund				
	Expense				
	Transfers Out				
502-512-00-49001	Transfer Out To: General Fund	0	0	0	0
	Transfers Out Total:	0	0	0	0
	Expense:	0	0	0	0
	OPEB Reserve Net Change:	28,619	0	0	0
503	Veh & Equip Replacement				
	Revenue				
	Interest & Investments				
503-000-00-37001	Interest & Investment Earnings	0	0	0	0
503-000-00-37006	Gain or Loss on Disposal of As	6,328	0	0	0
	Interest & Investments Total:	6,328	0	0	0
	Transfers In				
503-000-00-39001	Transfers In From: Gen Fund	15,000	50,000	37,500	0
503-000-00-39015	Transfers In From: Meas D	85,000	320,000	160,000	0
	Transfers In Total:	100,000	370,000	197,500	0
	Revenue:	106,328	370,000	197,500	0
513	Veh & Equip Replacement				
	Expense				
	Capital Outlay				

Account	Description	2019 Actual	2020 Adopted	2020 Estimated	2021 Adopted
503-513-00-43002	Bldgs & Improvements	0	150,000	170,781	0
503-513-00-43004	Machinery and Equipment	0	15,000	11,587	0
503-513-00-43005	Vehicles & Fire Trucks	0	30,000	66,165	0
503-513-00-43006	Other Assets	0	60,000	132,369	0
503-513-00-43007	Tech Hardware/Software	0	35,000	19,334	0
503-513-00-43020	Depreciation Expense	233,084	0	0	0
	Capital Outlay Totals:	233,084	290,000	400,236	0
	Expense:	233,084	290,000	400,236	0
	Ve & Equip Replacement Net Change:	(126,756)	80,000	(202,736)	0

