
Operating Budget Fiscal Year 2020-2021



ADOPTED OCTOBER 6, 2020

City of Avalon





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TO: Mayor, Members of City Council, City Treasurer

FROM: Denise Radde, City Manager;
Michael Parmer, Assistant City Manager;
Matthew Baker, Finance Director

SUBJECT: Fiscal Year 2020-2021 Proposed Budget

DATE: October 6, 2020

Background: In a memorandum dated August 7, 2020, City of Avalon (City) Staff presented an initial draft of the proposed Fiscal Year 2020-2021 Operating and Capital Budget (FY21 Budget) with the purpose of demonstrating the need for additional expenditure reductions, primarily through labor and contract services, in order to address the revenue shortfalls anticipated as a result of the novel coronavirus 2019 disease (COVID-19). City Staff presented the initial draft of the FY21 Budget during the Study Session Meeting with City Council on August 12, 2020 and during the regularly scheduled City Council Meeting on August 18, 2020. Throughout the budget process, Management has been working with its labor associations and contractors to arrive at a budget that provides essential services to residents and visitors, while minimizing required draws on reserves in order to operate. The purpose of this memorandum is to summarize the additional expenditure reductions, as well as changes in revenue estimates, used to develop the proposed FY21 Budget to be considered for adoption.

Revenue Estimates: As previously discussed, the City’s General Fund and Harbor Fund are dependent on visitor-driven tax revenues and fees to fund operations. Public safety measures designed to limit the spread and transmission of COVID-19 has impacted visitor levels during the peak summer season. The initial draft of the budget was prepared before July and August revenue figures were available and estimates were made based on June activity, as well as guidance from travel industry groups and tax consultants. The proposed budget includes the following changes to revenue estimates based on actual reported activity, as well as observations from September 2020.

Revised Visitor-Driven Operating Revenues

Revenue Description	Account	FY20 Budget	FY20 Estimate	Study Session 1	FY21 Proposed	% of PY Budget
TOT – Hotels	10225-7030	\$ 3,975,000	\$ 3,267,131	\$ 1,192,500	\$ 2,756,802	69.3%
TOT – STRs	10225-7030A	1,475,000	1,237,150	442,500	1,067,700	72.4%
Admission Tax	10225-7025	640,000	466,505	192,000	357,723	55.9%
CC Wharfage	10325-8530	2,500,000	1,813,087	750,000	1,424,570	57.0%
CC Wharfage	10425-8530	1,483,000	1,085,682	445,000	845,245	57.0%
Harbor Ad Tax	10325-7025	150,000	108,874	45,000	83,841	55.9%
Harbor Use Fees	10325-8525	375,000	284,324	112,500	229,952	61.3%



CITY OF AVALON

See Exhibit A for a detailed comparison of historical monthly revenues used to determine the baseline amounts used to develop estimates. The City has operated for the last several years utilizing 100% of its operating revenues to cover operations and has utilized reserves to fund capital outlays in order to balance its budget. While July and August visitor-driven revenues have exceeded expectations set during the beginning of the budget process, General Fund revenues are expected to be down by at least \$2.6 million (approx. 26%) and Harbor Fund revenues by an additional \$3.6 million (approx. 40%), requiring significant reductions to expenditures and draws on reserves to ensure the City's solvency.

Expenditure Overview: Below is a summary of expenditures by category as presented in the initial draft of the budget from August 2020. Salaries and benefits reflected current staffing levels with furloughed employees returning to full-time after the adoption of the FY21 Budget and contract services returning to pre-COVID-19 levels of service.

Expenditure Category	Salaries & Benefits	Maint. & Operations	Contract Services	Internal Services	Capital Outlay	Total Expenditure
General Fund	\$ 4,018,807	\$ 548,853	\$ 2,505,963	\$ 1,304,777	\$ 2,555,120	\$ 10,933,520
Special Revenues	198,763	970,401	1,021,000	-	365,571	2,555,735
Harbor Fund	3,266,662	1,326,740	1,597,250	1,208,808	2,148,349	9,547,809
Sewer Fund	302,676	459,000	1,483,250	286,705	189,000	2,720,631
Saltwater Fund	225,353	4,950	310,500	109,982	50,000	700,785
Solid Waste Fund	76,340	22,000	1,794,500	148,287	200,000	2,241,127
Avalon Transit	31,389	37,000	150,000	134,093	-	352,482
Internal Services	1,559,618	910,110	710,900	-	22,500	3,203,128
Successor Agency	-	2,063,727	250,000	-	-	2,313,727
TOTAL	\$ 9,679,608	\$ 6,342,781	\$ 9,823,363	\$ 3,192,652	\$ 5,530,540	\$ 34,568,944

While all expenditures have been further reviewed, Labor-related Expenditures and Contract Services were identified as a focus for additional reductions. Below is a summary of expenditures by categories in the proposed FY21 Budget.

Expenditure Category	Salaries & Benefits	Maint. & Operations	Contract Services	Internal Services	Capital Outlay	Total Expenditure
General Fund	\$3,724,000	\$548,853	\$2,987,653	\$1,240,235	\$2,542,620	\$11,043,361
Special Revenues	172,611	963,601	1,021,000	-	305,571	2,462,783
Harbor Fund	2,912,321	1,327,340	1,434,413	1,150,225	2,392,050	9,216,349
Sewer Fund	252,076	459,000	1,468,850	273,571	189,000	2,642,497
Saltwater Fund	169,834	4,950	310,500	103,501	50,000	638,784
Solid Waste Fund	73,273	22,500	1,794,500	142,559	200,000	2,232,831
Avalon Transit	21,035	37,000	150,000	127,812	-	335,847
Internal Services	1,417,870	897,110	710,900	-	22,500	3,048,380
Successor Agency	-	2,063,727	250,000	-	-	2,313,727
TOTAL	\$ 8,743,020	\$ 6,324,081	\$ 10,127,816	\$ 3,037,903	\$ 5,701,741	\$ 33,934,561



The increase in contract services between the two FY21 budgets presented is attributable to the increased TOT in the proposed budget based on activity observed during the first quarter of the fiscal year. Excluding increases based on changes to revenue estimates, the City reduced contract service expenditures by \$190 thousand, primarily related to Harbor contract services. Similarly, the increase in Capital Outlay is primarily attributable to Mole Phase I. Please review the Contract Services and Capital Outlay sections of the memo discussing these items in greater detail.

Salaries and Benefits

Salaries and Benefits in the proposed budget reflect reductions of approximately \$2.1 Million (19.2%) compared to the prior year's budget, with over \$900 thousand in additional reductions made since the last budget presentation. The reductions reflect layoffs and retirements, as well as previously full-time positions modified to a permanent part-time status, with other furloughed employees returning to full-time schedules upon adoption of the budget. In addition to savings from reductions in personnel, the City has modified its memorandums of understanding with its labor associations reducing insurance coverage caps, and eliminating other benefits. Below is a breakdown of labor costs by department compared to last year's budget.

Department	Payroll	Insurance	Employer Taxes	Retirement	Other	Total	% of PY Budget
Administration	\$743,144	\$111,974	\$52,748	\$71,750	\$502	\$980,118	81.9%
Finance	287,917	60,520	22,026	25,877	-	396,340	66.9%
Recreation	313,988	47,125	23,135	26,968	900	412,116	80.7%
Fire	1,504,658	154,687	106,336	178,557	3,750	1,947,988	102.0%
Planning	105,115	13,746	8,042	8,127	-	135,030	34.3%
Public Works	823,396	214,789	62,992	68,199	3,002	1,172,378	59.4%
Harbor	1,631,702	223,050	123,633	198,612	13,866	2,190,863	79.2%
Other Labor	-	165,500	108,202	988,483	246,002	1,508,187	102.4%
TOTAL	\$5,409,920	\$991,391	\$507,114	\$1,566,573	\$268,022	\$8,743,020	80.9%

Savings achieved through staffing reductions were partially offset by compensated absence payouts from separations and increases to unemployment insurance and unfunded pension liability costs. Unemployment insurance, unfunded pension liability, and worker's compensation are grouped as other labor costs. Below is a breakdown of full-time equivalent (FTE) employees by department based on a 2,080 hour fiscal year. Furloughs implemented at the end of March 2020 remained in effect for non-public safety employees throughout the budget process. As a result, a portion of the reduction in FTEs is attributable to furloughs and does not necessarily reflect a decrease in actual headcount.



CITY OF AVALON

Department	FY17-18	FY18-19	FY19-20	FY20-21 Proposed	Difference
Administration	10.1	8.8	9.3	6.8	(2.5)
Finance	5.6	5.7	6.0	3.6	(2.4)
Recreation	4.8	5.4	5.6	4.4	(1.2)
Fire ¹	12.4	12.4	13.0	12.7	(0.3)
Planning	2.9	2.2	3.0	1.3	(1.7)
Public Works	19.9	21.2	21.9	12.4	(9.5)
Harbor	24.2	24.5	24.9	20.7	(4.2)
TOTAL	79.9	80.2	83.7	61.9	(21.8)

Contract Services

Contract service accounts are used to track expenditures for services provided by outside parties. The City has worked with its contractors to reduce service levels, where possible, in order to further in order to minimize draws on available reserves while maintaining essential services to the public. Since the last budget meeting, City Staff met with the County to discuss reductions to contracted rates for law enforcement, lifeguard and paramedic services. Those conversations are ongoing and no reductions are reflected in the proposed budget. In addition, the City is currently reviewing its contract for fixed route transit services in order to minimize the General Fund's subsidy of transit operations not covered by Local Return Funds.

Contract	Account	FY20 Budget	FY20 Estimate	Study Session 1	FY21 Proposed	% of PY Budget
GENERAL FUND						
County Sheriff	10240-5110	1,414,237	1,384,058	1,488,033	1,488,033	105.2%
Chamber Marketing	10260-5650	1,199,000	1,025,722	359,700	841,391	70.2%
Hospital Pass-Thru	14130-5001	486,500	579,072	243,250	243,250	50.0%
Other GF Contracts	Various	576,700	470,174	414,980	414,980	72.0%
Fund Total		\$3,676,437	\$3,459,026	\$2,505,963	\$2,987,653	81.3%
HARBOR FUND						
Lifeguard/Paramedic	10350-5060	768,998	798,144	845,000	845,000	109.9%
Waterfront Trash	10350-5012	200,000	147,220	200,000	127,000	63.5%
Restroom Maint.	10350-5160	236,090	229,672	250,000	160,163	67.8%
Shoreboat Subsidy	10371-5103	239,000	213,125	239,000	239,000	100.0%
Other HBR Contracts	Various	108,700	62,349	63,250	63,250	58.2%
Fund Total		\$1,552,788	\$1,450,510	\$1,597,250	\$1,434,413	92.4%
OTHER CONTRACTS						
Taxi Subsidy ²	12325-5105	\$ 96,000	\$ 69,410	-	-	0.0%
Falconer	10725-5017	\$ 95,000	\$ 72,280	\$ 57,600	\$ 43,200	45.5%
Ylw Jacket / Pest Control	10135-3525	\$ 26,000	\$ 26,000	\$ 13,000	-	0%

¹ Change to Kelly Schedule in 2019 resulted in more regular hours used to determine FTE. Actual headcount unchanged over period.

² Taxi subsidy accounted for in Avalon Transit Fund which is subsidized by the General Fund.



Capital Projects

The City reviewed its Capital Improvement Project (CIP) Program to identify additional opportunities to reduce expenditures during the current fiscal year. Projects with grant obligations or presenting a public safety concern remain in the budget; however, non-grant funded projects were deferred to future years. Below is a listing of changes to capital projects:

Project	No.	Account	Study Session 1	FY21 Proposed	Description
GENERAL FUND					
Five Corners Pedestrian	180003	10575-6547	260,000	260,000	No change to expenditure amount; however RMRA funds to cover local match
Annual Traffic Repairs	205006	10550-6547	10,000	2,500	Deferred to next fiscal year
Building Facilities	205007	10550-6687	5,000	-	Deferred to next fiscal year
STREET FUND					
Pothole Repair	180041	11550-6746	25,000	5,000	RMRA funds reallocated to
Annual Street Repair	205008	11550-6746	40,000	-	Five Corners Project
HARBOR FUND					
Harbor Security Cameras	207016	10470-6589	7,000	-	Deferred to next fiscal year
Mole Phase I	180004	10470-6671	300,000	555,701	See below for detail

The Cabrillo Mole Ferry Terminal Project Phase I consisted of reinforcing the substructure of the ferry terminal which had been weakened by storm activity and the elements. The project was grant funded, with \$2.4 million received from the granting agency with a required local match of \$600 thousand. Project engineering was budgeted at \$499 thousand, with \$423 thousand spent as of September 15, 2020. Project construction was awarded to the lowest responsible bidder with a total construction budget of \$3.25 million. On June 2, 2020, an additional \$553,460 was allocated by City Council to the construction budget for a new total of \$ 3,803,460. As of September 15, 2020, \$3,483,561 has been spent for construction through July 31, 2020. After considering deductions withheld for work performed, there is \$136,554 remaining in the budget with materials on hand totaling \$602,596. The adjustment to the budgeted amount is to correct for a portion of the June 2020 adjustment not included in the previous version of the budget.

Conclusion: The proposed budget includes expenditures exceeding revenues in the General Fund by approximately \$1.8 million and expenditures exceeding revenues in the Harbor Fund by \$2.4 million. The Harbor Fund does not have available reserves to cover this draw on fund balance and will be required to borrow approximately \$2 million from the General Fund in order to continue to operate. Assuming revenue estimates are met, the General Fund would end the fiscal year with approximately \$150 thousand in reserves, after beginning the year with approximately \$4 million.



CITY OF AVALON

The Sewer and Saltwater Funds still owe the General Fund approximately \$300 thousand from an interfund loan issued during the last fiscal year. Based on the savings from reductions to internal service expenditures and contracted services, as well as reduced capital outlays compared to prior years, both funds should be in a position to repay the loan during the current fiscal year, increasing General Fund reserves to approximately \$500 thousand. City Staff will be providing monthly updates regarding revenue targets. If targeted revenues are not met, the City will need to make additional reductions to ensure its solvency. Further, the City will enter the next fiscal year with minimal reserves. If visitor-levels have not returned to pre-COVID levels by the start of the next fiscal year, even more significant reductions will be required as the City will not be able to draw on reserves to fund operations.



Exhibit A – Support for Visitor-Driven Revenue Estimates

TOT – Hotels	Baseline Month	Baseline Amount	% of Baseline	FY21 Budget Estimate	
10225-7030	July 2019	\$ 602,074	67.7%	\$ 407,585	
	August 2019	582,475	85.0%	495,104	
	September 2019	425,148	85.0%	361,376	
	October 2019	397,028	65.0%	258,068	
	November 2019	244,942	50.0%	122,471	
	December 2019	172,268	50.0%	86,134	
	January 2020	152,530	50.0%	76,265	
	February 2020	203,653	50.0%	101,826	
	March 2019	263,666	50.0%	131,833	
	April 2019	299,070	65.0%	194,396	
	May 2019	334,981	65.0%	217,738	
	June 2019	434,295	70.0%	304,007	
	TOTAL		\$ 4,112,130		\$ 2,756,802

TOT – Short Term Rentals	Baseline Month	Baseline Amount	% of Baseline	FY21 Budget Estimate	
10225-7030A	July 2019	\$ 320,154	64.5%	\$ 206,348	
	August 2019	309,849	81.0%	250,978	
	September 2019	189,340	80.0%	151,472	
	October 2019	137,106	65.0%	89,119	
	November 2019	78,150	50.0%	39,075	
	December 2019	54,384	50.0%	27,192	
	January 2020	32,904	50.0%	16,452	
	February 2020	41,552	50.0%	20,776	
	March 2019	59,474	50.0%	29,737	
	April 2019	94,561	65.0%	61,465	
	May 2019	91,221	65.0%	59,293	
	June 2019	165,419	70.0%	115,793	
	TOTAL		\$ 1,574,114		\$ 1,067,700

Admission Tax	Baseline Month	Baseline Amount	% of Baseline	FY21 Budget Estimate	
10225-7025 10325-7025	July 2019	\$ 122,878	44.7%	\$ 54,877	
	August 2019	118,173	65.0%	76,813	
	September 2019	77,554	65.0%	50,410	
	October 2019	85,390	60.0%	32,214	
	November 2019	46,534	50.0%	23,267	
	December 2019	28,590	50.0%	17,154	
	January 2020	28,889	50.0%	14,445	
	February 2020	30,372	50.0%	15,186	
	March 2019	54,217	50.0%	27,109	
	April 2019	73,644	55.0%	40,504	
	May 2019	58,955	60.0%	35,373	
	June 2019	83,405	65.0%	54,213	
	TOTAL		\$ 808,601		\$ 441,564



CITY OF AVALON

Harbor Use Fees	Baseline Month	Baseline Amount	% of Baseline	FY21 Budget Estimate
10325-8525	July 2019	\$ 70,729	67.7%	\$ 40,416
	August 2019	66,951	85.0%	43,518
	September 2019	42,308	85.0%	27,500
	October 2019	26,567	65.0%	15,940
	November 2019	12,599	50.0%	6,299
	December 2019	5,175	50.0%	2,588
	January 2020	9,355	50.0%	4,677
	February 2020	20,816	50.0%	10,408
	March 2019	16,204	50.0%	8,102
	April 2019	27,104	65.0%	14,907
	May 2019	30,077	65.0%	18,046
	June 2019	57,769	70.0%	37,550
	TOTAL		\$ 385,654	

Cross Channel Wharfage	Baseline Month	Baseline Amount	% of Baseline	FY21 Budget Estimate
10325-8530 10425-8530	July 2019	\$ 592,654	46.4%	\$ 275,070
	August 2019	567,203	65.0%	368,682
	September 2019	392,685	70.0%	274,880
	October 2019	306,460	65.0%	199,199
	November 2019	246,542	50.0%	123,271
	December 2019	160,760	50.0%	80,380
	January 2020	162,924	50.0%	81,462
	February 2020	192,255	50.0%	96,128
	March 2019	248,125	50.0%	124,063
	April 2019	309,941	55.0%	170,468
	May 2019	321,733	60.0%	193,040
	June 2019	435,655	65.0%	283,175
	TOTAL		\$ 3,936,937	



CITY OF AVALON

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TO: Mayor, Members of City Council, City Treasurer
FROM: Denise Radde, City Manager;
Michael Parmer, Assistant City Manager;
Matthew Baker, Finance Director
SUBJECT: Fiscal Year 2020-2021 Budget Overview for Study Session #1
DATE: August 7, 2020

Background: The draft of the City of Avalon's (City) FY2020-2021 Operating and Capital Budget (FY21 Budget), included as an attachment to this memorandum, is intended to serve as a starting point for further discussions regarding the level of required changes to services and staffing to address anticipated shortfalls in operating revenues. The objective of this memorandum is to provide additional details regarding key assumptions driving revenue estimates, as well as required expenditure reductions to ensure the continued solvency of the City.

The novel coronavirus 2019 disease (COVID-19) pandemic and resulting measures taken by the City, county, state, and federal government to reduce the spread and transmission of the disease resulted in a sudden and drastic decrease in the number of visitors to the City of Avalon. Mandatory restrictions on non-essential travel to the City during the fourth quarter of fiscal year, ended June 30, 2020, resulted in the loss of over \$3 million in tax revenues and fees to the City. During this period of local emergency, the City responded by taking immediate action to reduce its operating costs and minimizing draws on reserves. The City separated part-time and furloughed full-time personnel not directly responsible for public health and safety, reducing labor-related expenditures by approximately \$600 thousand compared to FY20 budgeted amounts. The City also reduced previously budgeted operating expenditures and reduced contract services to minimize required draws on fund reserves. Many of these reductions have remained in effect during the development of the proposed budget.

As of the fiscal year ended June 30, 2019, the City's General Fund had an unassigned fund balance of approximately \$5 million dollars. The adopted FY20 Budget included budgeted draws on General Fund balance of approximately \$900 thousand, primarily to fund capital outlays and subsidize shortfalls in the Avalon Transit Fund (Fund 123). The various restrictions on non-essential travel during the fourth quarter of the prior fiscal year resulted in a loss of approximately \$1.7 million in General Fund revenues, primarily from transient occupancy taxes (TOT). However, the impact of pandemic-related losses was partially offset by certain revenues exceeding or outpacing projections, including Residual and Pass Through Property Tax revenue (\$320 thousand more than budgeted), as well as savings realized through layoffs, furloughs, and other cost saving measures (estimated savings of \$500 thousand). As a result, the General Fund's available balance



CITY OF AVALON

is estimated at approximately \$4.0 million at the beginning of the FY21 budget year (\$1M less than the previous year).

At the beginning of the last fiscal year, the City's Harbor Fund had a working capital of approximately \$2.35 million, primarily in the Harbor Capital Fund (Fund 104). The FY20 Budget included significant draws on available fund balance, primarily related to capital outlays but also from operations. Restrictions on non-essential travel reduced harbor revenues by approximately \$1.5 million. While some of these revenue losses were offset by furloughs and reductions in contract services, increased capital outlays, particularly related to the Cabrillo Mole Rehabilitation Project, resulted in a net draw on fund balance of \$2.2 million, with minimal remaining fund balance available as of the end of the prior budget year. The Harbor Fund will require a loan or transfer from the General Fund to continue to operate during the next fiscal year.

Revenue Estimates: The City of Avalon is dependent on visitor-driven tax revenues and fees to fund operations, including transient occupancy tax (TOT), admission tax, and cross-channel and cruise ship wharfage fees. Visitor-driven tax revenues account for approximately 75% of General Fund and Harbor Fund revenues. Staff considered visitor-driven revenues received by the City for the month of June 2020, input from its sales tax consultant and travel industry groups, as well as reported July activity from key stakeholders, in developing the revenue estimates summarized below. In addition, the City considered the continued impact of social distancing measures, event cancellations, current restrictions on businesses and operations, and the possibility of future restrictions on non-essential travel as part of the development of these estimates. Included below is a summary of these estimates for the General Fund and Harbor Fund.

General Fund Operating Revenues

Revenue Description	FY20 Budget	FY20 Estimate	FY21 Budget	% of PY Budget	Variance
TOT	\$ 5,450,000	\$ 4,447,571	\$ 1,635,000	30%	(\$ 3,815,000)
Sales Tax	1,459,605	1,254,766	729,803	50%	(729,802)
Admission Tax	640,000	450,717	192,000	30%	(448,000)
Property Taxes	1,153,549	1,587,860	1,311,044	114%	157,495
Licenses, Permits, Fees	1,521,716	1,730,576	1,287,027	85%	(234,689)
TOTAL	\$ 10,224,870	\$ 9,471,490	\$ 5,154,874	50%	(\$ 5,069,996)

Tourism industry groups, including Visit California, estimate travel spending in the state to decrease by half during the current year. TOT accounted for more than half of the General Fund's operating revenues in the prior year's budget. As on the date of this memo, City TOT revenues for the month of June 2020 are estimated to be approximately 40% of the prior year's figures. Staff used 30% of the prior year's budget as a conservative estimate given the seasonality of travel to the City, the dynamics of the pandemic, including social distancing and event-driven lodging,



current and future restrictions on travel and business operations, and the significance of the revenue to the overall budget. Admission taxes are estimated to be similarly impacted. Sales tax, which includes both the City's 1% Bradley Burns Tax and the Catalina Island Medical Center's 0.5% Add-On Tax, is estimated at 50% of the prior year's budget estimates.¹ Bars and restaurants account for over 60% of the City's sales tax revenues. Reduced visitor levels, temporary closures, and restrictions on operations, including the closure of bars and prohibition on indoor dining, are anticipated to significantly impact sales tax revenues generated in the City. Further complicating the issue is that currently, there is no expiry on the imposed restrictions, making estimating revenues challenging. Licenses, permits, and fees exceeded the prior year's budgeted amounts due to increased building permit revenues and unbudgeted donations during the fourth quarter of the year. Revenues in this category are anticipated to be less impacted by decreased visitor levels in the short-term, with the exception of ambulance fees estimated at 60% of the prior year's budgeted amount.

Harbor Fund Operating Revenues

Revenue Description	FY20 Budget	FY20 Estimate	FY21 Budget	% of PY Budget	Variance
Cross Channel Wharfage					
Operations	\$ 2,500,000	\$ 1,813,087	750,000	30%	(\$ 1,750,000)
Capital	1,483,333	1,085,682	445,000	30%	(1,038,333)
Cruise Ship Wharfage	790,000	611,342	-	0%	(790,006)
Nightly Moorings	1,704,450	1,486,716	1,619,227	95%	(85,222)
Admission Tax / Use Fees	525,000	387,970	157,500	30%	(367,500)
Fuel Dock	966,500	743,885	597,290	66%	(369,210)
Other Harbor Revenues	1,150,775	1,070,220	670,500	58%	(480,275)
TOTAL	\$ 9,120,058	\$ 7,198,902	\$ 4,239,517	46%	(\$ 4,880,541)

The Harbor Fund is primarily funded through wharfage fees on cross-channel carriers and cruise ships. A portion of the wharfage is dedicated to harbor infrastructure projects and provides the local revenue match on grant-funded projects, including the Cabrillo Mole Rehabilitation Project. Cross-channel wharfage for the month of June 2020 was approximately 32% of the same month in the prior year. Considering the anticipated impacts on tourism spending previously aforementioned and limits on passenger capacity to ensure social distancing, 30% was considered to be a conservative estimate for the year and was applied to admission tax and harbor use fee revenues as well. There are no cruise ships scheduled to arrive in Avalon until April 2021. Considering the dynamics of the pandemic and its impact on cruise travel, no cruise ship wharfage was included in revenue estimates. After the restrictions on transient boating were lifted towards the end of May 2020, nightly mooring revenues through the month of July have matched the prior

¹ The City's sales tax consultant estimated tax revenues to be 75% of the prior year's budgeted amount; however, the estimate was made prior to the closure of bars and indoor dining.



CITY OF AVALON

year. Tideland rents, included in other harbor revenues, are estimated to be half of prior year estimates, with other revenues paid by residents impacted, but at a lesser amount.

Expenditure Overview: The anticipated decreases in visitor-driven revenues require significant reductions in expenditures in order to ensure the continued solvency of the City. Below is a summary of expenditures by category.

Expenditure Category	Salaries & Benefits	Maint. & Operations	Contract Services	Internal Services	Capital Outlay	Total Expenditure
General Fund	\$ 4,018,807	\$ 548,853	\$ 2,505,963	\$ 1,304,777	\$ 2,555,120	\$ 10,933,520
Special Revenues	198,763	970,401	1,021,000	-	365,571	2,555,735
Harbor Fund	3,266,662	1,326,740	1,597,250	1,208,808	2,148,349	9,547,809
Sewer Fund	302,676	459,000	1,483,250	286,705	189,000	2,720,631
Saltwater Fund	225,353	4,950	310,500	109,982	50,000	700,785
Solid Waste Fund	76,340	22,000	1,794,500	148,287	200,000	2,241,127
Avalon Transit	31,389	37,000	150,000	134,093	-	352,482
Internal Services	1,559,618	910,110	710,900	-	22,500	3,203,128
Successor Agency	-	2,063,727	250,000	-	-	2,313,727
TOTAL	\$ 9,679,608	\$ 6,342,781	\$ 9,823,363	\$ 3,192,652	\$ 5,530,540	\$ 34,568,944

Salaries and benefits reflect current staffing levels with furloughed employees returning full-time after adoption of the FY21 budget. Only employees that have already been separated from the City or submitted for retirement in writing as of the date of this memo have been excluded from the labor budget. Non-labor expenditures will be outlined first, primarily from the General Fund and Harbor Fund, to demonstrate the necessity of further labor-related reductions. Without further reductions to expenditures, expenditures in the General Fund and Harbor Fund would exceed revenues and available reserves by approximately \$3.8 million dollars.

Maintenance and Operations

Maintenance and Operations accounts reflect expenditures associated with daily operations, including supplies, normal repairs, and utilities. Below, please find a summary of maintenance and operating expenditures in the General Fund, Harbor Fund, and Internal Services Funds. Utilities include electricity, fuel, and charges for sewer or saltwater services. Training and travel also includes any membership dues to professional organizations. Miscellaneous includes communications, advertising, and special department expenses.

General Fund

Department	Utilities	Rent	Supplies	Training & Travel	Misc.	Total Expenditure
Fire Department	\$ 25,000	-	\$ 33,000	\$ 1,500	\$ 45,000	\$ 104,500
Recreation	24,000	1,753	95,800	1,100	22,000	144,653
Planning	-	20,000	20,500	4,000	5,750	50,250



CITY OF AVALON

Department	Utilities	Rent	Supplies	Training & Travel	Misc.	Total Expenditure
Public Works	180,000	-	40,750	5,000	17,500	243,250
Other	-	-	-	-	6,200	6,200
TOTAL	\$ 229,000	\$ 21,573	\$ 190,050	\$ 11,600	\$ 96,450	\$ 548,853

Utilities and supplies make up the majority of General Fund maintenance and operating expenditures (76%). Utilities include fuel for Fire Department fleet and Public Works vehicles, as well as utilities throughout the City, including the cemetery and Joe Machado Field. Recreation supplies generally relate to programming activity and are offset by program revenues and donations. Planning supplies include the City's GIS software costing approximately \$18 thousand per year.

Harbor Fund

Department	Utilities	Rent	Supplies	Training & Travel	Misc.	Total Expenditure
Public Works	\$ -	\$ 11,600	\$ 8,000	\$ 500	\$ 5,750	25,850
Administration	-	14,000	1,000	1,000	\$ 51,950	67,950
Operations	446,000	8,500	4,500	-	39,600	498,600
Capital	-	15,000	120,000	-	-	135,000
Fuel Dock	22,500	140,400	378,640	500	57,300	599,340
TOTAL	\$ 468,500	\$ 189,500	\$ 517,078	\$ 2,000	\$ 151,169	\$ 1,326,740

Harbor Administration includes additional harbor insurance coverage budgeted at \$45 thousand in FY21. Operations utilities primarily relates to charges for sewer and saltwater services at harbor restrooms, but also include fuel for patrol boats and electricity in the harbor area. Credit card fees, budgeted at \$30 thousand, are included under miscellaneous operating expenditures. Harbor Capital supplies include purchases of materials for the maintenance of floats, moorings, and the pier. Lastly, Fuel Dock supplies primarily relate to fuel purchases for resale, with permitting fees, additional insurance, and credit card fees of \$18 thousand grouped under miscellaneous Fuel Dock expenditures.

Internal Service Fund maintenance and operating expenditures, allocated approximately 42% to the General Fund and 37% to the Harbor Fund, totaled \$910 thousand. The City's general liability and property insurance coverage is budgeted at \$415 thousand (46%). Rent and supplies required for fleet maintenance are budgeted at \$205 thousand (23%), with the remaining \$290 thousand (31%) related to General Administration including City Hall utilities, finance software charges, and election expenses.



Contract Services

Contract service accounts are used to track expenditures for services provided by outside parties. Below is a summary of major contracts by fund and department. In order to reduce draws on fund balance, the City reduced its contracted services with vendors. The current draft of the budget includes the full contract amount. Changes to contracts would likely reduce the current level of services received by the City.

General Fund Contracts

Vendor / Description	FY21 Budget
County of Los Angeles Sheriff's Dept.	\$ 1,613,033
Chamber TOT Allocation	359,700
Hospital Sales Tax	243,250
Storm Water Fund contracts	131,480
Other contract services	158,500
TOTAL	\$ 2,505,963

The budgeted amount with the County of Los Angeles Sheriff's Department for law enforcement services includes amounts related to the COPS summer deputy program which is covered by revenues that are required to be spent on additional law enforcement outside of regularly contracted services. Love Catalina, Catalina Island's Chamber of Commerce and Visitor's Bureau, receives 22% of the TOT collected. The amount is determined based on the TOT revenue estimate. The amount budgeted to the Hospital for the Add-On Sales Tax pass-through is also based on estimated sales tax revenue and the expenditure is offset entirely by revenues received. The City's General Fund includes activity tracked in a separate Storm Water Fund (Fund 124). A portion of the City's wastewater treatment plant contract, as well as contracted services for testing and permitting, are charged to this fund. Other contract services include a portion of the City Attorney budget, as well as successor agency professional services covered by an administrative allowance.

Harbor Fund Contracts

Vendor / Description	FY21 Budget
County of Los Angeles Fire Department	\$ 845,000
Waterfront Trash Collection	200,000
Restroom/Shower Maintenance	250,000
Shoreboat Subsidy	239,000
Other contract services	63,250
TOTAL	\$ 1,597,250



CITY OF AVALON

The City contracts with the County of Los Angeles Fire Department for lifeguard and paramedic services. For contracted trash collection and restroom maintenance services, the City is responsible for providing supplies related to the services which are also reflected in the budgeted amount. Other contract services in the Harbor include a portion of the City Attorney budget, as well as harbor software charges.

Internal Service Contracts

Vendor / Description	FY21 Budget
City Attorney	\$ 245,000
Other litigation-related attorney fees	150,000
Information Technology	104,900
Auditing and accounting	55,000
Finance services including payroll, ambulance billing, tax, and budgeting software	78,000
Grant administration	48,000
Other contract services	30,000
TOTAL	\$ 710,900

The majority of the City Attorney budget is assigned to General Administration and Insurance funds. The City utilizes outside attorneys to assist with various active litigations accounted for separately from the City Attorney budget. Information technology includes consulting services and software licensing costs managed by the consultant. In addition to auditing and other financial reporting requirements, the City utilizes outside vendors to assist with payroll reporting and ambulance billing. Finance also contracts for tax consultants and financial reporting tools.

Transfers

The Avalon Transit Fund, while a separate Enterprise Fund, is largely subsidized by transfers from the General Fund. Expenditures in this fund include the portion of fixed route and dial-a-ride contract services and other operating expenditures not covered by Local Return sales tax funds. Local Return revenue estimates, allocated from countywide pools and the funding a majority of transit costs, are estimated to decrease by approximately 10%. Based on monthly ridership information, a significant portion of transit users are visitors to the City and fare revenue, which generally offsets costs not covered by Local Return funds, is also anticipated to be down significantly. Without changes to levels of contracted service, the General Fund will need to subsidize fixed route transit and dial-a-ride services more than in prior years.



Capital Projects

The City utilizes a ten year capital improvement project plan to identify, track, and monitor required and upcoming capital improvements. Given the anticipated shortfalls in revenues, previously budgeted projects were reprioritized based on obligations with granting agency for grant-funded projects and immediate public safety need for non-grant funded projects. Below is a summary of major General Fund and Harbor Fund capital outlays currently included in the proposed budget year.

General Fund

Project	FY21 Expenditure	Grant Offset	Draw on Fund Balance
Five Corners Pedestrian Improvement	\$ 260,000	\$ 203,216	\$ 56,784
Pebble Beach Road Revetment	864,162	750,000	114,162
Crescent Avenue Stairs	117,448	-	117,448
Hillside Repairs	125,000	-	125,000
JMF Loan Repayment	137,010	-	137,010
Other General Fund capital outlays	1,051,500	1,025,000	26,500
TOTAL	\$ 2,555,120	\$ 1,978,216	\$ 576,904

The Five Corners Pedestrian Improvement and Pebble Beach Road Revetment projects are charged to the City's infrastructure fund (10575-6547), a General Fund account. Both projects are grant funded with the Pebble Beach Road project required to be completed in March 2021. The Crescent Avenue Stairs and Hillside Repair projects were identified as presenting an immediate public safety risk. While grants have not been identified, Staff is currently consulting with CDBG to determine whether funding can be used to offset these projects costs. Other General Fund capital outlays are either contingent upon 100% grant funding or relate to permitting and preliminary engineering.

Harbor Fund

Project	FY21 Expenditure	Grant Offset	Draw on Fund Balance
Cabrillo Mole Rehabilitation – Phase I	\$ 300,000	\$ -	\$ 300,000
Cabrillo Mole Rehabilitation – Phase II	1,000,000	900,000	100,000
Floats 2 and 3 Rehabilitation	260,000	234,000	26,000
Pumpout Dock	232,599	206,200	26,399
End Float Rehabilitation	60,000	-	60,000
Patrol Boats	92,500	-	92,500



CITY OF AVALON

Project	FY21 Expenditure	Grant Offset	Draw on Fund Balance
Other Harbor capital outlays	203,250	50,000	153,250
TOTAL	\$ 2,148,349	\$ 1,390,200	\$ 758,149

Remaining expenditures related to Phase I of the Cabrillo Mole Rehabilitation Project will not be offset by grants, as the project's expenditures have exceeded the \$3 million grant budget amount. The second phase of the Cabrillo Mole Rehabilitation project, including the rehabilitation of Float 2 and 3, will be 90% grant offset with the majority of current year expenditures related to design. Other capital outlays include preliminary engineering for the South Beach seawall and sand replenishment, as well as engineering and permitting for future pier and club dock projects.

Conclusion: The City of Avalon relies on visitor-driven tax revenues and fees to fund its operations. While the pandemic restricted visitor-travel to the City, the City continued to provide essential services to the resident community in the midst of a public health crises. The City took immediate measures to reduce non-essential expenditures, but was still required to draw on fund balance with visitor-driven tax revenues for the fourth quarter reduced to near zero. Unfortunately, while restrictions to non-essential travel have been lifted, the pandemic has significantly reduced visitors to the City during its peak season and for the foreseeable future. Further exacerbating tourism and travel recovery (and thereby the City's recovery) are the uncertainty on the continued severity and duration of the pandemic, the lack of expiry on imposed restrictions to certain business sectors (such as restaurants, bars, non-essential offices, and other indoor operations), and a high unemployment rate.

Based on the City's revenue estimates, the City will exhaust its reserve funds and will be required to borrow in order to fund operations in the General Fund and Harbor Fund. While operating, contract, and capital expenditures have been reduced, further expenditure reductions are still required to ensure the City's solvency. Considering the remaining non-labor costs are either relatively fixed (e.g. utilities), contractual obligations (many of which are tied to essential services), or required capital outlays, the majority of additional expenditure reductions will need to occur from labor. Management is targeting further labor reductions of 25%, in addition to the staffing reductions reflected in the current draft of the budget. These reductions would likely require a reduction in staffing levels of more than 25% considering unfunded pension liabilities, worker's compensation, and unemployment insurance costs, totaling over \$1.4 million, cannot be further reduced.

Fiscal Year 2020-2021 Budget Fund Balance

ADOPTED OCTOBER 6, 2020

City of Avalon
Adopted FY2020-2021 Budget

	Beginning Balance	Operating Revenues	Operating Expenditures	Internal Services Revenue	Internal Services Expense	Net Operating Revenue (Loss)	Grants	Projects	Transfers In	Transfers Out	Net Change in Fund Balance Ending Balance	
GOVERNMENTAL FUNDS												
General Fund	4,011,617	7,560,100	(7,260,506)	-	(1,240,235)	(940,641)	1,978,216	(2,542,620)	60,000	(389,203)	(1,834,248)	2,177,369
Special Revenue Funds												
<i>Housing Authority</i>	5,518,666	80,400	(413,809)	-	-	(333,409)	-	(252,571)	-	-	(585,980)	4,932,686
<i>Local Transportation</i>	12,390	1,499,301	(1,494,301)	-	-	5,000	-	-	-	-	5,000	17,390
<i>Street</i>	48,104	158,639	(82,000)	-	-	76,639	-	(15,000)	-	(60,000)	1,639	49,743
<i>Traffic Control and Safety</i>	15,604	65,000	(141,102)	-	-	(76,102)	-	-	60,498	-	(15,604)	-
<i>Community Development Block Grant</i>	(1,422)	-	(26,000)	-	-	(26,000)	38,000	(38,000)	27,422	-	1,422	-
<i>McLean/Hall/Putnam Trust</i>	37,915	-	-	-	-	-	-	-	-	-	-	37,915
Total Governmental Funds	9,642,874	9,363,440	(9,417,718)	-	(1,240,235)	(1,294,513)	2,016,216	(2,848,191)	147,920	(449,203)	(2,427,771)	7,215,103
ENTERPRISE FUNDS												
Harbor												
Harbor Operations	(536,612)	4,028,091	(4,717,087)	-	(973,025)	(1,662,021)	-	(56,250)	-	-	(1,718,271)	(2,254,883)
Harbor Capital	1,271,042	845,245	(234,042)	-	(77,485)	533,718	1,390,200	(2,285,800)	-	-	(361,882)	909,160
Fuel Dock	(405,642)	597,290	(722,945)	-	(99,715)	(225,370)	-	(50,000)	-	-	(275,370)	(681,012)
Total Harbor Funds	328,788	5,470,626	(5,674,074)	-	(1,150,225)	(1,353,673)	1,390,200	(2,392,050)	-	-	(2,355,523)	(2,026,735)
Sewer	207,402	2,720,888	(2,179,926)	-	(273,571)	267,390	-	(189,000)	-	-	78,390	285,792
Saltwater	191,623	807,750	(485,284)	-	(103,501)	218,966	-	(50,000)	-	-	168,966	360,589
Solid Waste	1,201,229	1,912,000	(1,890,273)	-	(142,559)	(120,831)	5,000	(200,000)	-	-	(315,831)	885,398
Avalon Transit	(16,445)	51,009	(208,035)	-	(127,812)	(284,838)	-	-	301,283	-	16,445	-
Total Enterprise Funds	1,912,597	10,962,273	(10,437,592)	-	(1,797,668)	(1,272,986)	1,395,200	(2,831,050)	301,283	-	(2,407,553)	(494,956)
INTERNAL SERVICE FUNDS												
General Administration	-	-	(1,988,535)	2,011,035	-	22,500	-	(22,500)	-	-	-	-
Insurance	633,840	-	(654,848)	654,848	-	-	-	-	-	-	-	633,840
Vehicle Maintenance and Replacement	394,223	(848)	(382,497)	382,497	-	(848)	-	-	-	-	(848)	393,375
Total Internal Services	1,028,063	(848)	(3,025,880)	3,048,380	-	21,652	-	(22,500)	-	-	(848)	1,027,215
PRIVATE PURPOSE TRUST FUND												
Successor Agency	2,195,595	2,308,756	(2,313,727)	-	-	(4,971)	-	-	-	-	(4,971)	2,190,624
GRAND TOTAL	14,779,129	22,633,620	(25,194,917)	3,048,380	(3,037,903)	(2,550,818)	3,411,416	(5,701,741)	449,203	(449,203)	(4,841,143)	9,937,986

Fiscal Year 2020-2021 Budget Revenues

ADOPTED OCTOBER 6, 2020

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of FY20 Budget
GENERAL FUND					
10225 GENL FUND ADMINISTRATION					
Fines					
10225-9001 MUNICIPAL CODE FINES	2,610	2,500	2,250	2,500	100%
10225-9026 ADMIN TAX PENL AND INT	1,848	2,000	1,686	2,000	100%
10225-9031 TRANST TAX PENL AND INT	3,752	3,000	3,817	3,000	100%
10225-9040 VEHICLE REGIST PENALTY	5,031	3,000	351	1,000	33%
10225-9045 BUSINESS LICENSE PENALTY	-	-	9	-	0%
Grant Revenue					
10225-8042 PLANNING GRANT	52,800	25,000	22,200	-	0%
Intergovernmental					
10225-8006 SB 90 REIMBURSEMENT	-	-	-	-	0%
10225-8008 SUPP LAW ENF SVCS (COPS)	204,694	150,000	79,955	140,000	93%
10225-8098 GEMT SUPPL REIMB PROGRAM	26,848	25,000	2,324	-	0%
10225-8011 CORONAVIRUS RELIEF FUND	-	-	-	50,000	-
Investment Income					
10225-9501 INTEREST INCOME	37,825	45,000	60,000	25,000	56%
Licenses and Permits					
10225-7506 B/L COLLECTION FEE	41,810	40,000	46,409	40,000	100%
10225-7510 BUILDING PERMITS	127,431	125,000	187,631	100,000	80%
10225-7511 PLANNING APPLICATION FEES	60,760	40,000	50,222	60,000	150%
10225-7512 PLANNING FEES - CITY	(63)	-	3,612	-	0%
10225-7513 PLANNING FEES-CONSULTANT	3,876	5,000	-	-	0%
10225-7514 ENCROACHMENT PERMIT	1,325	1,500	2,186	2,000	133%
10225-7514A EXCAVATION PERMIT	722	8,000	1,009	4,000	50%
10225-7514B OBSTRUCTION PERMIT	13,637	13,000	7,210	7,000	54%
10225-7515 BUILDING PLAN CHECK	57,485	50,000	45,138	45,000	90%
10225-7515A BLDG PLAN CK - CONSULTANT	10,194	15,000	6,007	10,000	67%
10225-7517 BUILDING SMIP FEE	2,219	2,250	556	500	22%
10225-7519 BUILDING - CBSC FEE	459	600	391	500	83%
10225-7520 DOG LICENSES	2,639	3,000	1,947	2,000	67%
10225-7525 BIKE LICENSES	65	100	13	50	50%
10225-7530 SIGN AND PLANNING FEES	11,599	4,000	13,011	12,000	300%
10225-7535 OTHER LICENSES AND PRMITS	7,765	10,000	69,553	10,000	100%
10225-7540 VEHICLE PERMITS	145,276	134,420	108,824	125,000	93%
10225-7548 APPEAL FEES	-	-	364	500	0%
Other Revenue					
10225-9503 CASH OVER/SHORT	(56)	-	446	-	0%
10225-9550 MARKET ADJUSTMENT	51,383	-	57,868	-	0%
10225-9601 DONATIONS	-	-	19,320	-	0%
10225-9605 MISCELLANEOUS	14,337	15,000	13,002	5,000	33%
10225-9610 CONTRIBUTIONS	98	1,000	-	-	0%
Service Fees					
10225-8500 CHARGES FOR SERVICES	-	-	1,260	-	0%
10225-8508 AMBULANCE FEES	404,999	413,362	405,965	248,017	60%
10225-8575 CEMETERY FEES	16,099	18,000	17,685	17,000	94%
10225-9502 RENTAL INCOME	7,356	5,000	26	-	0%
Taxes					
10225-7005 PROPERTY TAXES	542,845	270,000	219,289	280,000	104%
10225-7006 PASS THRU AND RSDUAL TAX	304,029	253,549	574,295	382,851	151%
10225-7010 TRANSFER TAX	30,182	20,000	24,018	22,000	110%
10225-7020 SALES TAX	911,966	973,105	839,098	486,553	50%
10225-7025 ADMISSION TAX	645,673	640,000	466,505	357,723	30%
10225-7030 TRANSIENT TAX	3,904,449	3,975,000	3,267,131	2,756,802	30%
10225-7030A TRANSIENT TAX-VAC RENTALS	1,488,739	1,475,000	1,237,150	1,067,700	30%
10225-7505 BUSINESS LICENSES	70,562	92,500	97,080	85,000	92%
10225-8004 MOTOR VEH LIC FEE SB 1096	373,928	380,000	381,446	398,193	105%
10225-8505 FRANCHISE FEES	142,730	130,000	131,878	135,000	104%
10245 GEN S & S FIRE					
Grant Revenue					
10245-8043 FIRE GRANT	-	1,000,000	-	1,000,000	100%

City of Avalon
 FY2020-2021 Budget
 Revenue Detail

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of FY20 Budget
10260 GENL FUND COMMUNITY SVCS					
Service Fees					
10260-9606 DONATIONS - SPECIAL EVENT	32,204	28,325	22,095	28,000	99%
10260-9616 SENIOR PROGRAM	437	515	-	-	0%
10265 GENL FUND RECREATION					
Grant Revenue					
10265-8101 LA COUNTY PARKS GRANTS	160,748	30,000	74,614	25,000	83%
Licenses and Permits					
10265-7505 BUSINESS LICENSES	135	-	1,107	1,250	0%
10265-7535 OTHER LICENSES AND PERMITS	1,536	-	3,847	4,000	0%
Service Fees					
10260-9601 MISCELLANEOUS	9,885	-	94,813	-	0%
10265-8509 SPORTS FEES - YOUTH	945	-	6,426	6,290	0%
10265-8509A SPORTS FEES - ADULT	12,234	12,875	5,161	2,600	20%
10265-8510 RECREATION FEES - GENERAL	25,262	28,325	6,430	4,500	16%
10265-8512 JMF CONCESSION FEES	-	-	-	-	0%
10265-8513 PARK RENTALS	4,837	3,090	2,088	1,600	52%
10265-8513A FACILITY RENTAL-TREMONT	5,519	5,665	2,190	2,400	42%
10265-8513C FESTIVAL BOOTHS	2,605	3,090	2,875	3,120	101%
10265-8513D FACILITY RENTAL-JMF	3,629	4,120	543	2,400	58%
10265-8515 TEEN PROGRAM	1,180	1,288	500	1,000	78%
10265-8518 KAYAK AND SUP STORAGE	2,750	2,060	2,532	2,400	117%
10265-8522 SUMMER DAY CAMP	14,967	14,420	15,146	6,300	44%
10265-8523 TUMBLING AND CHEER	12,530	12,875	5,036	6,000	47%
10265-8524 BINGO	4,791	4,635	3,898	2,400	52%
10265-8528 SWIM LESSONS AND TEAM	860	103	2,718	-	0%
10265-8529 OUTRIGGER PROGRAM	7,260	7,210	1,455	5,400	75%
10265-9503 CASH OVER/SHORT	(600)	-	195	-	0%
10265-9601 DONATIONS - GENERAL	60	-	9,000	35,000	0%
10265-9601 DONATIONS - PROGRAMMING	-	-	37,675	51,800	0%
10265-9605 MISCELLANEOUS	1,442	-	3,954	-	0%
10265-9619 SENIOR MEALS AND MO	11,660	11,588	31,027	14,500	125%
10525 CITY INFRASTRUCTURE ADMIN					
Grant Revenue					
10525-8010 FEMA/OES REIMBURSEMENT	-	341,706	-	750,000	219%
10525-8073 5 CORNERS GRANT	135,356	237,102	94,095	203,216	86%
10525-9605 MISCELLANEOUS	-	-	-	-	0%
Transfers					
10525-9979 TRSFERS IN-GENERAL FUND	-	-	-	-	0%
10525-9979 TRSFERS IN	-	-	-	60,000	-
12425 STORM DRAIN REPL ADMIN					
Transfers					
12425-9979 TRSFERS IN-GENERAL FUND	105,000	-	-	-	0%
13325 RYDELL CEMETERY ADMIN					
Investment Income					
13325-9501 INTEREST INCOME	105	-	-	-	0%
Other Revenue					
13325-9610 CONTRIBUTIONS	350	300	300	-	0%
Service Fees					
13325-8575 CEMETERY FEES	3,805	4,000	1,989	2,000	50%
13625 REDEVEL REIMB ADMIN					
Investment Income					
13625-9501 INTEREST INCOME	7,490	-	-	-	0%
Taxes					
13625-7082 RDA ADMIN COST ALLOWANCE	619,614	250,000	370,830	250,000	100%
13625-7083 RDA PAE \$	1,589,542	-	-	-	0%
Transfers					
13625-9910 TRSFERS IN-SUCCESSOR AGENCY	-	-	-	-	0%
14125 AVA MUNI HOSPITAL ADMIN					
Other Revenue					
14125-9501 INTEREST INCOME	6,800	-	13,358	-	0%
Taxes					
14125-7021 SALES TAX HOSPITAL	642,796	486,500	513,799	243,250	50%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of FY20 Budget
HOUSING AUTHORITY					
14225 HOUSING TRUST ADMIN					
Investment Income					
14225-9501 INTEREST INCOME	-	-	-	-	0%
15325 ADMINISTRATION					
Investment Income					
15325-9501 INTEREST INCOME	117	-	150	100	0%
Other Revenue					
15325-9605 MISCELLANEOUS	-	-	228	-	0%
Service Fees					
15325-9502 RENTAL INCOME	15,000	15,000	11,250	-	0%
15325-9504 LEASE REVENUE	300	300	-	300	100%
15425 ADMINISTRATION					
Investment Income					
15425-9501 INTEREST INCOME	111,471	60,000	79,846	80,000	133%
LOCAL TRANSPORTATION					
12225 LOCAL TRANSPORT ADMIN					
Intergovernmental					
12225-8056 MEASURE M	52,255	55,151	52,479	48,858	89%
12225-8060 TDA ARTICLE 8	148,677	164,382	176,772	126,556	77%
12225-8061 TDA ARTICLE 3	-	-	22,306	5,000	0%
12225-8062 PROP A DISCR-COMMUTER SUB	650,000	700,000	543,486	850,000	121%
12225-8062A PROP A DISCR-JITNEY	300,000	300,000	300,000	300,000	100%
12225-8064 PROP C LOCAL RETURN	61,914	64,884	62,180	57,480	89%
12225-8065 PROP A LOCAL RETURN	74,643	78,223	74,961	68,297	87%
12225-8091 MEASURE R LOCAL RETURN	46,449	48,668	46,569	43,110	89%
Investment Income					
12225-9501 INTEREST INCOME	-	-	-	-	0%
SPECIAL REVENUE					
11525 STREET ADMINISTRATION					
Investment Income					
11525-9501 INTEREST INCOME	2,915	4,000	-	500	13%
Other Revenue					
11525-9004 TRAFFIC CONGESTION RELIEF	4,361	4,361	4,323	4,323	99%
Taxes					
11525-7032 GAS TAX (2103)	12,892	14,184	26,229	28,290	199%
11525-7033 GAS TAX (2105)	21,146	21,478	19,332	19,629	91%
11525-7035 GAS TAX (2106)	17,402	17,481	15,659	16,337	93%
11525-7040 GAS TAX (2107)	26,586	28,052	24,396	24,518	87%
11525-7041 GAS TAX (2107.5)	967	1,000	800	1,000	100%
11525-7042 GAS TAX (2032)	69,566	61,166	62,433	64,042	105%
11525-7045 OTHER TAX REVENUE	-	-	-	-	0%
11625 TRAFFIC ADMINISTRATION					
Fines					
11625-9002 TRAFFIC SAFETY FINES	66,940	65,000	83,691	65,000	100%
Transfers					
11625-9979 TRSFERS IN-GENERAL FUND	127,000	112,383	100,280	60,498	54%
11925 COMMUNITY DEVLPMNT ADMIN					
Grant Revenue					
11925-8041 CDBG INFRASTRUCTURE GRNT	165,604	140,000	(1,440)	38,000	27%
Other Revenue					
11925-9605 MISCELLANEOUS	-	-	-	-	0%
Service Fees					
11925-9520 HOUSING ATHY LOAN PAYOFFS	-	-	-	-	0%
Transfers					
11925-9979 TRSFERS IN-GENERAL FUND	34,000	26,000	26,759	27,422	105%
14325 MCLEAN/HALL/PUTNAM ADMIN					
Investment Income					
14325-9501 INTEREST INCOME	422	-	-	-	0%
Other Revenue					
14325-9610 CONTRIBUTIONS	(15,946)	-	1,150	-	0%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of FY20 Budget
HARBOR					
10325 HARBOR FUND ADMINISTRATIO					
Investment Income					
10325-9501 INTEREST INCOME	1,816	13,000	10,000	-	0%
Other Revenue					
10325-9001 MUNICIPAL CODE FINES	-	-	200	-	0%
10325-9503 CASH OVER/SHORT	321	-	420	-	0%
Service Fees					
10325-8525 HARBOR USE FEES	389,855	375,000	284,324	229,952	30%
10325-8530 WHARFAGE FEES-CRS CHANNEL	2,438,689	2,500,000	1,813,087	1,424,570	30%
10325-8531 WHARFAGE FEES-CRUISE SHIP	603,573	790,000	611,410	-	0%
10325-8535 MOORING PERMITS-ANNUAL	247,484	375,000	405,592	300,000	80%
10325-8540 HARBOR TRANSFER FEES	232,955	230,000	155,584	100,000	43%
10325-8545 HARBOR SVC CHGS-GENERAL	1,679,914	1,704,450	1,497,567	1,619,228	95%
10325-8548 MOLE HOIST USAGE FEES	2,159	2,075	1,836	1,600	77%
10325-8550 MOORING WAIT LIST CHGS	855	750	860	900	120%
10325-8552 HARBOR TOWS	1,349	1,000	1,241	1,500	150%
10325-8553 SHOREBOAT SVCS	634	750	680	-	0%
10325-8555 PIER AND TIDELAND RENTALS	623,669	525,000	476,788	262,500	50%
10325-9032 WHARFAGE FEE PENL AND INT	-	-	383	-	0%
10325-9034 PIER AND TIDELAND PEN/INT	265	200	1,947	1,000	500%
10325-9050 HBR USE FEE PEN AND INT	6,735	2,000	3,512	2,000	100%
10325-9604 HARBOR APPEAL FEE	-	-	-	-	0%
10325-9605 MISCELLANEOUS	10,672	-	-	-	0%
Taxes					
10325-7025 ADMISSION TAX	142,963	150,000	108,874	83,841	30%
10325-9026 ADMIN TAX PENL AND INT	1,776	1,000	2,051	1,000	100%
10425 HARBOR CAPITAL ADMIN					
Grant Revenue					
10425-8010 FEMA/OES REIMBURSEMENT	-	-	117,183	50,000	0%
10425-8072 BOAT AND WATER SAVE GRANT	-	60,000	-	-	0%
10425-8100 GRANT - BOATING AND WATER	-	196,200	-	206,200	105%
10425-8102 FED TRANSIT ADMIN GRANT	16,067	2,968,000	2,196,056	1,134,000	38%
Investment Income					
10425-9501 INTEREST INCOME	19,395	-	20,000	-	0%
Other Revenue					
10425-9601 DONATIONS - GENERAL	-	-	-	-	0%
10425-9605 MISCELLANEOUS	57,301	-	12,192	-	0%
Service Fees					
10425-8530 WHARFAGE FEES-CRS CHANNEL	1,021,084	1,483,333	1,085,682	845,245	30%
Transfers					
10425-9979 TRSFERS IN-GENERAL FUND	-	-	-	-	0%
FUEL DOCK					
11425 FUEL DOCK ADMINISTRATION					
Other Revenue					
11425-9503 CASH OVER/SHORT	(184)	-	451	-	0%
11425-9605 MISCELLANEOUS	-	-	-	-	0%
Service Fees					
11425-8504 FUEL DOCK-LUBES/OIL	4,256	3,500	3,148	2,310	66%
11425-8506 FUEL DOCK-STORE	13,540	13,000	11,842	8,580	66%
11425-8507 FUEL DOCK-FUEL CHARGES	888,485	950,000	728,528	586,400	62%
Transfers					
11425-9900 TRANSFERS IN	390,000	-	-	-	0%
11425-9979 TRSFERS IN-GENERAL FUND	-	-	-	-	0%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of FY20 Budget
SEWER					
10725 SEWER SERVICE					
Fines					
10725-9060 CEASE AND DESIST CITATION	-	-	-	-	0%
Investment Income					
10725-9501 INTEREST INCOME	-	-	-	-	0%
Service Fees					
10725-8560 ANNUAL USER CHARGE	1,840,733	1,891,000	1,828,180	1,895,171	100%
10725-8566 SEWER LATTERAL FEE	8,520	6,000	12,040	8,500	142%
10725-8567 ISLAND CO DISCHRG PERMIT	950	1,000	-	-	0%
10725-8568 F.O.G. FEES	-	-	-	-	0%
Transfers					
10725-9979 TRSFRS IN-GENERAL FUND	-	220,000	220,000	-	0%
10825 SEWER MAINT & DEVELOPMENT					
Investment Income					
10825-9501 INTEREST INCOME	15,080	8,500	4,000	2,500	29%
Service Fees					
10825-8560 ANNUAL USER CHARGE	511,754	526,000	508,781	541,478	103%
11025 WWTP MAINT & DEVELOPMENT					
Investment Income					
11025-9501 INTEREST INCOME	20,512	13,000	5,000	2,500	19%
Service Fees					
11025-8560 ANNUAL USER CHARGE	255,877	263,000	254,390	270,739	103%
SALTWATER					
11225 SALT WATER ADMINISTRATION					
Investment Income					
11225-9501 INTEREST INCOME	4,746	4,000	-	-	0%
Service Fees					
11225-8560 ANNUAL USER CHARGE	605,067	611,500	621,045	646,200	106%
11225-9605 MISCELLANEOUS	-	-	782	-	0%
Transfers					
11225-9979 TRSFRS IN-GENERAL FUND	-	80,000	82,000	-	0%
11325 SALT WATER MAINT & DEV					
Investment Income					
11325-9501 INTEREST INCOME	-	-	-	-	0%
Service Fees					
11325-8560 ANNUAL USER CHARGE	144,944	150,000	148,159	161,550	108%
SOLID WASTE					
13125 SOLID WASTE ADMIN					
Grant Revenue					
13125-8044 OIL RECYCLING GRANT	143,500	5,000	5,660	5,000	100%
Investment Income					
13125-9501 INTEREST INCOME	7,333	-	8,000	5,000	0%
Service Fees					
13125-8560 ANNUAL USER CHARGE	1,729,425	1,703,000	1,656,757	1,708,410	100%
13125-8564 CONSTRUCTION DEBRIS	97,565	75,000	62,807	65,000	87%
13225 SOLID WASTE INFRASTRUCTUR					
Investment Income					
13225-9501 INTEREST INCOME	133,045	4,000	4,000	5,000	125%
Service Fees					
13225-8560 ANNUAL USER CHARGE	124,472	123,000	111,287	128,590	105%
AVALON TRANSIT					
12325 AVALON TRANSIT					
Other Revenue					
12325-9503 CASH OVER/SHORT	22	-	(59)	-	0%
Service Fees					
12325-8590 BUS FARE	76,221	75,000	59,926	37,500	30%
12325-8593 BUS CHARTER	1,958	2,000	2,375	1,000	30%
12325-8595 DIAL-A-RIDE FARE	11,779	10,000	11,451	12,500	125%
12325-8597 TAXI VOUCHER FARE	25,710	22,000	18,810	-	0%
12325-9605 MISCELLANEOUS	-	-	-	-	0%
Transfers					
12325-9976 TRSFRS IN-TRANSPORTATION	-	-	316,685	301,292	0%
12325-9979 TRSFRS IN-GENERAL FUND	110,000	320,157	-	-	0%

City of Avalon
 FY2020-2021 Budget
 Revenue Detail

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of FY20 Budget
INTERNAL SERVICES					
10125 GEN ADM ADMINISTRATION					
Internal Services					
10125-8537 ADMIN OVERHEAD-CITY	2,227,023	2,627,838	2,430,582	2,011,035	77%
11825 INSURANCE FUND ADMINI					
Internal Services					
11825-8517 INSURANCE - OVERHEAD CITY	662,000	590,000	678,273	654,848	111%
Investment Income					
11825-9501 INTEREST INCOME	5,943	-	3	-	0%
Other Revenue					
11825-7555 RETRO PREMIUM ADJU	128,920	-	38,327	-	0%
11825-9605 MISCELLANEOUS	-	-	-	-	0%
13825 VEH MAINT/RPLCMNT ADMIN					
Internal Services					
13825-8585 VEHICLE OVERHEAD ALLOC	506,330	517,312	585,955	380,649	74%
Other Revenue					
13825-9605 MISCELLANEOUS	13,950	15,000	800	1,000	7%
SUCCESSOR AGENCY					
20025 ADMINISTRATION					
Investment Income					
20025-9501 INTEREST INCOME	5,107	3,000	5,806	3,000	100%
Taxes					
20025-7085 RPTTF LAC DIST-EO/ADMIN	2,788,774	2,311,726	2,485,066	2,305,756	100%
20025-7086 PAE ON ROPS	270,247	-	-	-	0%
Grand Total	\$ 36,427,470	\$ 38,362,682	\$ 33,251,995	\$ 29,542,620	

Fiscal Year 2020-2021 Budget Expenditures

ADOPTED OCTOBER 6, 2020

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
GENERAL FUND					
10225 GENL FUND ADMINISTRATION					
2 Maintenance & Operations					
10225-3625 SPECIAL DEPT EXPENSE	16,366	-	229	-	0%
10225-5031 LEGAL SERVICES - OTHER	-	-	-	-	0%
10225-5505 MEMBERSHIP AND DUES	15,000	-	-	-	0%
10225-5510 TRAINING AND TR	193	-	91	-	0%
5 Internal Services					
10225-3046 INSURANCE OVERHEAD ALLOC	-	21,046	24,194	23,575	112%
10225-3047 ADMIN OVERHEAD ALLOC	-	115,346	106,688	88,486	77%
6 Transfer Out					
10225-6920 TRSFERS OUT-CITY INFRASTR	-	-	-	-	0%
10225-6925 TRSFERS OUT-STORM DRAIN	105,000	-	-	-	0%
10225-6976 TRSFERS OUT-TRANSPORTATION	110,000	320,157	316,685	301,283	94%
10225-6979 TRSFERS OUT-GENL-TRAFFIC	127,000	112,383	100,280	60,498	54%
10225-6981 TRSFERS OUT-CDBG 119	34,000	26,000	26,759	27,422	105%
10225-6985 TRSFERS OUT-SEWER	-	220,000	220,000	-	0%
10225-6995 TRSFERS OUT-SALT	-	82,000	82,000	-	0%
10240 GEN S & S LAW ENFORCEMENT					
2 Maintenance & Operations					
10240-5510 TRAINING AND TRAVEL	37	300	-	-	0%
3 Contract Services					
10240-5110 SHERIFF'S CONTRACT	1,410,719	1,414,237	1,384,058	1,488,033	105%
10240-5118 SUMMER DEPUTY PRGM (COPS)	62,549	120,000	15,671	100,000	83%
10240-5120 SHERIFF'S SUBSISTENCE	51,233	25,000	62,768	25,000	100%
5 Internal Services					
10240-3046 INSURANCE OVERHEAD ALLOC	84,900	-	-	-	0%
10240-3047 ADMIN OVERHEAD ALLOC	237,450	78,511	72,617	60,331	77%
10245 GEN S & S FIRE					
1 Salaries & Benefits					
10245-3010 SALARIES REGULAR	1,045,150	1,077,822	1,099,129	1,085,202	101%
10245-3011 SALARIES FIREFIGHTER I	57,999	83,800	68,236	76,500	91%
10245-3030 OVERTIME REGULAR	345,566	337,200	281,781	342,956	102%
10245-3040 FICA RETIREMENT	252,353	279,929	268,086	284,893	102%
10245-3041 CALPERS UNFUNDED LIAB PMT	230,043	273,469	273,469	350,267	128%
10245-3045 HEALTH/LIFE INSURANCE	186,614	176,663	189,381	154,687	88%
10245-3050 WORKERS COMP	99,111	78,889	91,992	68,422	87%
10245-3051 UNEMPLOYMENT INS	711	5,751	2,415	30,096	523%
10245-3615 UNIFORMS	15,990	15,000	14,889	3,750	25%
2 Maintenance & Operations					
10245-3545 SAFETY SUPPLIES	-	1,500	1,314	1,000	67%
10245-3617 PERSONAL PROTECT EQUIP	6,613	15,000	6,328	5,000	33%
10245-3621 AIR PACK BOTTLES	4,749	5,000	32	2,500	50%
10245-3622 FIRE HOSE	5,090	5,000	1,173	2,500	50%
10245-3625 SPECIAL DEPT EXPENSE	27,199	33,700	29,802	30,000	89%
10245-3626 AMBULANCE SUPPLIES	10,955	12,000	5,975	6,000	50%
10245-4005 OFFICE SUPPLIES	781	2,000	717	1,000	50%
10245-4010 COMMUNICATIONS	11,289	10,200	18,177	15,000	147%
10245-4580 TELEPHONE AND RADIO COSTS	5,000	5,000	5,000	-	0%
10245-5505 MEMBERSHIP AND DUES	1,260	3,000	260	1,500	50%
10245-5510 TRAINING AND TRAVEL	13,016	15,000	12,848	-	0%
10245-5600 GAS, DIESEL AND OIL	28,648	20,000	20,782	25,000	125%
10245-5611 EQUIPMENT MAINT AND RPR	4,361	5,000	4,675	-	0%
10245-5700 MAINTENANCE OF PREMISES	18,434	20,000	13,619	15,000	75%
10245-5721 EMERGENCY MAINT-COVID	-	-	3,260	-	0%
4 Capital Outlay					
10245-6781 VEHICLE REPLACEM	-	1,000,000	-	1,000,000	100%
5 Internal Services					
10245-3046 INSURANCE OVERHEAD ALLOC	135,186	79,082	90,914	87,750	111%
10245-3047 ADMIN OVERHEAD ALLOC	421,343	433,445	400,909	331,821	77%
10245-5605 VEHICLE OVERHEAD ALLOC	149,153	103,462	117,191	76,499	74%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
10250 GEN S & S PUBLIC WORKS					
1 Salaries & Benefits					
10250-3010 SALARIES REGULAR	509,557	419,534	381,959	295,532	70%
10250-3012 SALARIES PART TIME	81,285	38,619	31,871	-	0%
10250-3030 OVERTIME REGULAR	28,322	15,275	7,898	3,900	26%
10250-3040 FICA RETIREMENT	74,929	73,829	60,384	48,148	65%
10250-3041 CALPERS UNFUNDED LIAB PMT	46,572	41,468	41,468	29,460	71%
10250-3045 HEALTH/LIFE INSURANCE	124,426	114,865	105,008	84,221	73%
10250-3050 WORKERS COMP	39,601	26,400	48,127	13,616	52%
10250-3051 UNEMPLOYMENT INS	247	1,922	827	5,988	312%
10250-3070 OTHER PERSONNEL SRVCS	-	-	-	-	0%
10250-3615 UNIFORMS	22,047	9,755	18,207	1,163	12%
2 Maintenance & Operations					
10250-3545 SAFETY SUPPLIES	10,401	10,000	9,577	5,000	50%
10250-3560 GARDENING SUPPLIES	1,852	2,000	83	1,000	50%
10250-3562 GARDENING SUPP CEMETERY	440	-	526	-	0%
10250-3565 CEMETERY SUPPLIES	4,561	-	6,591	-	0%
10250-3610 HOLIDAY DECORATIONS	3,665	3,500	5,664	3,500	100%
10250-3620 SMALL TOOLS	21,821	20,000	23,872	10,000	50%
10250-3625 SPECIAL DEPT EXPENSE	37,666	23,000	28,417	13,500	59%
10250-4005 OFFICE SUPPLIES	1,122	1,000	963	750	75%
10250-4010 COMMUNICATIONS	3,949	2,825	5,098	4,000	142%
10250-4505 UTILITIES-GENERAL	78,894	75,000	75,770	78,000	104%
10250-4515 UTILITIES-ELECTRI	12,179	12,000	10,302	12,000	100%
10250-4535 UTILITIES-CEMETERY	38,089	-	42,925	-	0%
10250-4602 RENT-FIELD OF DREAMS	-	-	3,600	-	0%
10250-5510 TRAINING AND TRAVEL	15,976	10,000	5,161	5,000	50%
10250-5600 GAS, DIESEL AND OIL	56,538	50,000	40,849	50,000	100%
10250-5701 STORM DAMAGE	55,101	10,000	5,492	10,000	100%
10250-5721 EMERGENCY MAINT - COVID	-	-	2,879	-	0%
3 Contract Services					
10250-5005 PROFESSIONAL SERV	-	42,000	36,260	-	0%
10250-5125 TREE TRIMMING SERVICES	21,193	20,000	20,730	-	0%
4 Capital Outlay					
10250-6547 CAPITAL IMPROVEME	-	10,000	-	-	0%
5 Internal Services					
10250-3046 INSURANCE OVERHEAD ALLOC	56,267	36,259	41,684	40,601	112%
10250-3047 ADMIN OVERHEAD ALLOC	224,686	198,735	183,817	150,828	76%
10250-5605 VEHICLE OVERHEAD ALLOC	253,250	103,462	117,191	76,499	74%

City of Avalon
 FY2020-2021 Budget
 Expenditure Detail

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
10255 GEN S & S PLANNING					
1 Salaries & Benefits					
10255-3010 SALARIES REGULAR	174,889	302,288	294,305	105,115	35%
10255-3012 SALARIES PART TIME	-	-	-	-	0%
10255-3030 OVERTIME REGULAR	431	500	552	-	0%
10255-3040 FICA RETIREMENT	26,163	46,524	43,053	16,169	35%
10255-3041 CALPERS UNFUNDED LIAB PMT	20,812	24,188	24,188	358	1%
10255-3045 HEALTH/LIFE INSURANCE	32,618	41,056	55,381	13,746	33%
10255-3050 WORKERS COMP	14,038	16,787	15,129	4,780	28%
10255-3051 UNEMPLOYMENT INS	102	1,224	414	2,102	172%
10255-3615 UNIFORMS	300	600	20	-	0%
2 Maintenance & Operations					
10255-3625 SPECIAL DEPT EXPENSE	13,050	12,800	11,732	20,000	156%
10255-4005 OFFICE SUPPLIES	458	1,000	645	500	50%
10255-4010 COMMUNICATIONS	113	1,750	1,636	1,750	100%
10255-4015 ADVERTISING	4,529	4,000	4,204	4,000	100%
10255-4610 RENT-COPIER	13,942	24,000	18,888	20,000	83%
10255-5510 TRAINING AND TRAVEL	1,767	5,000	1,330	2,000	40%
10255-5510A TRAINING AND TRAVEL	-	5,000	-	2,000	40%
3 Contract Services					
10255-5005 PROFESSIONAL SERVICES	4,655	10,000	30,560	10,000	100%
10255-5030 CITY ATTORNEY RETAINER	93,494	80,000	89,561	60,000	75%
10255-5034 LEGAL AND PROF SVCS REIMB	-	5,000	-	-	0%
10255-5070 PLANNING SERVICES	-	1,000	-	-	0%
10255-5128 BLDG INSPECTOR SERVICES	128,223	-	10,590	-	0%
10255-5129 BUILDING PLAN CHECK	16,768	10,000	1,417	2,000	20%
10255-6685 GEN'L PLAN AND LCP UPDATE	94,251	106,700	109,204	40,000	37%
5 Internal Services					
10255-3046 INSURANCE OVERHEAD ALLOC	27,543	16,859	19,381	18,991	113%
10255-3047 ADMIN OVERHEAD ALLOC	77,035	92,402	85,466	70,386	76%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
10260 GEN S & S COMMUNITY PROMO					
2 Maintenance & Operations					
10260-5632 OCTOBERFEST CO	-	-	-	-	0%
10260-5633 4TH OF JULY PROGRAM	53,858	50,400	52,396	27,500	55%
10260-5634 Swim/Run Event	-	5,000	4,999	-	0%
10260-5655 HOMELESS PROGRAM	-	-	1,446	1,000	0%
3 Contract Services					
10260-5650 CHAMBER MARKETING - TOT	1,212,694	1,199,000	1,025,722	841,391	70%
5 Internal Services					
10260-3046 INSURANCE OVERHEAD ALLOC	54,947	40,354	46,392	44,530	110%
10260-3047 ADMIN OVERHEAD ALLOC	153,678	53,280	49,281	40,221	75%
10265 GEN S & S RECREATION					
1 Salaries & Benefits					
10265-3010 SALARIES REGULAR	312,077	291,373	268,313	257,229	88%
10265-3012 SALARIES PART TIME	55,938	98,724	85,002	56,759	57%
10265-3030 OVERTIME REGULAR	11,100	14,800	6,386	-	0%
10265-3040 FICA RETIREMENT	51,626	56,906	50,076	50,103	88%
10265-3041 CALPERS UNFUNDED LIAB PMT	44,213	40,041	40,041	53,835	134%
10265-3045 HEALTH/LIFE INSURANCE	55,098	57,412	53,305	47,125	82%
10265-3050 WORKERS COMP	28,028	22,424	23,524	14,277	64%
10265-3051 UNEMPLOYMENT INS	193	1,634	669	6,281	384%
10265-3615 UNIFORMS	3,077	7,600	3,456	900	12%
2 Maintenance & Operations					
10265-3620 SMALL TOOLS	267	-	15	-	0%
10265-3625 SPECIAL DEPT EXPENSE	49,383	30,900	41,217	17,000	55%
10265-4005 OFFICE SUPPLIES	1,403	1,000	2,415	1,000	100%
10265-4010 COMMUNICATIONS	325	2,205	2,053	2,500	113%
10265-4015 ADVERTISING	-	500	582	500	100%
10265-4510 UTILITIES-JOE MACHADO FLD	23,234	25,200	20,080	24,000	95%
10265-4603 RENT-WW1 MACHINE GUN PARK	-	1	-	1	100%
10265-4604 RENT-RILEY'S POND	-	1	-	1	100%
10265-4605 RENT-TREMONT HALL	192	1,751	-	1,751	100%
10265-5505 MEMBERSHIP AND DUES	475	600	605	600	100%
10265-5510 TRAINING AND TRAVEL	366	1,500	270	500	33%
10265-5520 BANK AND CC FEES	734	1,000	2,895	2,000	200%
10265-5631 SPECIAL EVENTS PROGRAM	6,079	5,000	4,895	3,000	60%
10265-5636 REC PRGM SOCCER	6,372	5,800	3,267	3,000	52%
10265-5637 YOUTH BASKETBALL	4,461	9,000	3,610	3,600	40%
10265-5638 DAY CAMP	2,556	2,500	3,066	2,000	80%
10265-5639 GYMNASTICS	14,246	10,200	7,369	4,000	39%
10265-5640 REC PRGM T-BALL	1,859	1,000	-	1,000	100%
10265-5641 ADULT VOLLEYBALL	-	-	-	-	0%
10265-5642 ADULT BASKETBALL	1,716	1,200	577	600	50%
10265-5643 ADULT SOCCER	-	1,000	-	-	0%
10265-5644 PARK FACILITIES	4,442	7,500	3,734	3,500	47%
10265-5646 TREMONT HALL	5,290	4,000	472	1,500	38%
10265-5647 SKATE PARK	-	2,500	3,179	1,000	40%
10265-5649 REC PRGM-FISHING DERBY	58	200	490	200	100%
10265-5654 REC PRGM-FLAG FOOTBALL	1,427	1,800	1,646	1,400	78%
10265-5700 MAINTENANCE OF PREMISES	9,922	10,000	7,243	6,000	60%
10265-5721 EMERGENCY MAINT - COVID			1,516	500	0%
10265-5721A EMERGENCY MAINT - COVID AMA			54,436	35,000	0%
3 Contract Services					
10265-5105 CONTRACTUAL SERVICES-GEN	9,920	8,000	8,544	9,000	113%
4 Capital Outlay					
10265-6030 RETIREMENT OF PRINCIPAL	-	119,800	-	120,000	100%
10265-6045 INTEREST EXPENSE	4,221	17,176	17,176	17,010	99%
10265-6544 COMMEMORATIVE BRICKS	30	-	(170)	-	0%
10265-6547 CAPITAL IMPROVEMENTS	144,499	50,000	23,394	25,000	50%
5 Internal Services					
10265-3046 INSURANCE OVERHEAD ALLOC	13,791	22,690	26,085	25,539	113%
10265-3047 ADMIN OVERHEAD ALLOC	38,575	124,362	115,027	96,530	78%
10265-5605 VEHICLE OVERHEAD ALLOC	2,503	10,346	11,719	7,650	74%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
10550 CITY INFRASTRUCTURE P/W					
4 Capital Outlay					
10550-6547 CAPITAL IMPROVEMENTS	-	145,000	36,240	254,948	176%
10550-6687 BUILDING IMPROVEMENTS	-	5,000	-	-	0%
10575 CITY INFRASTRUCTURE					
2 Maintenance & Operations					
10575-5700 MAINTENANCE OF PREMISES	41,195	35,000	37,058		0%
4 Capital Outlay					
10575-5005 PROFESSIONAL SERVICES	500	-	-		0%
10575-6547 CAPITAL IMPROVEMENTS	356,641	410,000	112,558	1,124,162	274%
10575-6612 CAP IMP-AV ROOM	-	-	-		0%
10575-6697 TEMPORARY DESAL UNIT	-	-	-		0%
12425 STORM DRAIN REPL ADMIN					
2 Maintenance & Operations					
12425-5502 MISCELLANEOUS FEES	1,400	2,000	8,954	5,200	260%
3 Contract Services					
12425-5030 CITY ATTORNEY RETAINER	396	500	-	-	0%
12425-5105 CONTRACTUAL SERVICES-GEN	57,600	50,000	-	60,480	121%
12425-5109 ENVIRON STRATEGY CNSLTNTS	48,600	71,000	60,888	71,000	100%
12450 STORM DRAIN REPL P/W					
4 Capital Outlay					
12450-6547 CAPITAL IMPROVEMENTS	-	10,000	-	-	0%
13350 CEMETERY TRUST ADMIN					
2 Maintenance & Operations					
13350-3562 GARDENING SUPP CEMETERY	-	1,000	-	-	0%
13350-3565 CEMETERY SUPPLIES	-	6,000	3,642	4,500	75%
13350-4535 UTILITIES-CEMETERY	13	40,000	-	40,000	100%
13350-5700 MAINTENANCE OF PREMISES	2,438	-	800	6,000	0%
4 Capital Outlay					
13350-6605 CEMETERY IMPROVE	221	12,000	6,271	1,500	13%
13625 REDEVEL REIMB ADMIN					
1 Salaries & Benefits					
13625-3010 SALARIES REGULAR	153,094	169,599	138,526	146,206	86%
13625-3030 OVERTIME REGULAR	1,144	250	470	-	0%
13625-3040 FICA RETIREMENT	23,022	25,217	21,064	24,237	96%
13625-3041 CALPERS UNFUNDED LIAB PMT	23,034	9,615	9,615	21,241	221%
13625-3045 HEALTH/LIFE INSURANCE	27,721	19,457	15,646	15,164	78%
13625-3050 WORKERS COMP	19,464	9,354	8,430	6,648	71%
13625-3051 UNEMPLOYMENT INS	126	681	338	2,924	429%
13625-3055 LAUNDRY ALLOWANCE	-	-	-	-	0%
13625-3070 OTHER PERSONNEL SRVCS	-	-	-	-	0%
13625-3615 UNIFORMS	300	300	-	-	0%
2 Maintenance & Operations					
13625-3625 SPECIAL DEPT EXPENSE	930	1,000	-	-	0%
13625-4010 COMMUNICATIONS	81	-	532	1,000	0%
13625-5031 LEGAL EXPENSES	-	-	-	-	0%
3 Contract Services					
13625-5005 PROFESSIONAL SERVICES	23,331	15,000	22,666	25,000	167%
13625-5010 ACCOUNTING AND AUDITING	5,000	5,500	-	5,500	100%
13625-5030 CITY ATTORNEY RETAINER	7,589	7,000	1,315	7,000	100%
14130 HOSPITAL ADMINISTRATION					
3 Contract Services					
14130-5001 PASS THRU TAX	711,049	486,500	579,072	243,250	50%
14925 CHILD CARE ADMIN					
2 Maintenance & Operations					
14925-5502 MISCELLANEOUS EXPENSES	-	-	-	-	0%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
HOUSING AUTHORITY					
15325 ADMINISTRATION					
2 Maintenance & Operations					
15325-5700 MAINTENANCE OF PREMISES	6	-	-	-	0%
15425 ADMINISTRATION					
1 Salaries & Benefits					
15425-3010 SALARIES REGULAR	9,327	42,797	40,753	38,398	90%
15425-3040 FICA RETIREMENT	1,679	6,337	6,573	6,397	101%
15425-3041 CALPERS UNFUNDED LIAB PMT	1,314	4,068	4,068	7,724	190%
15425-3045 HEALTH/LIFE INSURANCE	955	4,759	4,251	3,576	75%
15425-3050 WORKERS COMP	1,971	2,351	2,119	1,746	74%
15425-3051 UNEMPLOYMENT INS	10	171	50	768	449%
2 Maintenance & Operations					
15425-3625 SPECIAL DEPT EXPENSE	45	-	25,925	-	0%
15425-3626 RENTAL REHAB ASSISTANCE	-	300,000	-	300,000	100%
15425-4010 COMMUNICATIONS	11	-	155	200	0%
3 Contract Services					
15425-5005 PROFESSIONAL SERVICES	5,070	50,000	21,447	25,000	50%
15425-5030 CITY ATTORNEY RETAINER	13,525	30,000	16,802	30,000	100%
4 Capital Outlay					
15425-6547 CAPITAL IMPROVEMENTS	34,948	325,000	7,429	252,571	78%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
LOCAL TRANSPORTATION					
12230 LOCAL TRANSPORTATION ADM					
2 Maintenance & Operations					
12230-3625 SPECIAL DEPT EXPENSE	-	-	-	-	0%
12230-5099 TRANSIT AND DAR	683,938	711,308	700,571	644,301	91%
12230-5510 TRAINING AND TRAVEL	-	-	-	-	0%
3 Contract Services					
12230-5107 COMMUTER SUBSIDY PROGRAM	650,000	700,000	565,792	850,000	121%
6 Transfer Out					
12230-6990 TRSFERS OUT- AVALON TRANSIT	-	-	-	-	0%
SPECIAL REVENUE FUNDS					
11550 STREET ADMINISTRATION					
2 Maintenance & Operations					
11550-3550 STREET CLEANING SUPPLIES	4,479	3,500	(508)	-	0%
3 Contract Services					
11550-5005 PROFESSIONAL SERVICES	2,493	1,500	74	1,000	67%
11550-5172 STREET MAINTENANCE	68,601	25,000	51,339	25,000	100%
11550-5173 STREET SWEEPER CONTR.	58,830	55,000	60,771	56,000	102%
4 Capital Outlay					
11550-6547 CAPITAL IMPROVEMENTS	-	10,000	-	10,000	100%
11550-6746 CAP CITY WIDE POTHOLE RPR	13,703	40,000	26,160	5,000	13%
6 Transfer Out					
11550-6920 TRSFERS OUT-CITY INFRASTR	-	-	-	60,000	-
11645 TRAFFIC SAFETY ADMIN					
1 Salaries & Benefits					
11645-3010 SALARIES REGULAR	87,530	84,740	77,716	66,881	79%
11645-3030 OVERTIME REGULAR	3,721	5,000	3,000	2,000	40%
11645-3040 FICA RETIREMENT	13,677	14,372	12,291	11,436	80%
11645-3041 CALPERS UNFUNDED LIAB PMT	9,248	8,204	8,204	8,384	102%
11645-3045 HEALTH/LIFE INSURANCE	19,945	15,858	21,097	20,541	130%
11645-3050 WORKERS COMP	7,164	4,971	4,508	3,132	63%
11645-3051 UNEMPLOYMENT INS	53	362	157	1,378	381%
11645-3615 UNIFORMS	2,089	1,375	1,651	250	18%
2 Maintenance & Operations					
11645-3545 TRAFFIC SAFETY SUPPLIES	25,469	10,000	9,271	5,000	50%
11645-3625 SPECIAL DEPT EXPENSE	8,210	5,000	1,373	2,000	40%
11645-4010 COMMUNICATIONS	-	43	43	600	1395%
11645-5510 TRAINING AND TRAVEL	-	2,500	1,265	1,000	40%
11645-5660 ANIMAL CONTROL	261	2,000	184	500	25%
11645-5661 HUMANE SOCIETY DONATION	15,000	15,000	15,000	10,000	67%
3 Contract Services					
11645-5063 HEARING OFFICER SRVCS	8,195	8,000	5,985	8,000	100%
11645-5105 CONTRACTUAL SERVICE	-	-	-	-	0%
11930 COM DEVELOPMENT ADMIN					
3 Contract Services					
11930-5180 SENIOR MEALS PROGRAM	27,114	26,000	25,438	26,000	100%
4 Capital Outlay					
11930-6547 CAPITAL IMPROVEMENTS	31,885	-	-	38,000	0%
11930-6687 BUILDING IMPROVEMENTS	142,474	140,000	-	-	0%
14325 MCLEAN/HALL/PUTNAM ADMIN					
2 Maintenance & Operations					
14325-3625 SPECIAL DEPT EXPENSE	-	25,000	-	-	0%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
HARBOR					
10325 HARBOR FUND ADMINISTRATIO					
6 Transfer Out					
10325-6900 TRSFERS OUT-OTHER	-		-		0%
10350 HARBOR SUPPORT SERVICES					
1 Salaries & Benefits					
10350-3010 SALARIES REGULAR	210,730	280,318	233,507	151,293	54%
10350-3012 SALARIES PART TIME	24,345	35,621	29,095	-	0%
10350-3030 OVERTIME REGULAR	3,626	8,575	1,459	1,600	19%
10350-3040 FICA RETIREMENT	45,506	50,250	39,029	24,686	49%
10350-3041 CALPERS UNFUNDED LIAB PMT	35,290	26,533	26,533	13,222	50%
10350-3045 HEALTH/LIFE INSURANCE	67,426	79,728	75,572	40,833	51%
10350-3050 WORKERS COMP	24,412	18,097	16,650	6,952	38%
10350-3051 UNEMPLOYMENT INS	156	1,319	534	3,057	232%
10350-3070 OTHER PERSONNEL SRVCS	14,737		-	-	0%
10350-3615 UNIFORMS	4,219	7,645	3,124	788	10%
2 Maintenance & Operations					
10350-3545 SAFETY SUPPLIES	573	1,000	403	500	50%
10350-3575 TRASH BAGS	15,630	15,000	11,564	7,500	50%
10350-3625 SPECIAL DEPT EXPENSE	2,717	3,000	750	1,500	50%
10350-4010 COMMUNICATIONS	184	1,725	1,569	4,250	246%
10350-4637 RENT-CASINO DOCK RESTRMS	11,076	11,600	11,528	11,600	100%
10350-5510 TRAINING AND TRA	163	1,000	-	500	50%
10350-5721 EMERGENCY MAINT - COVID	-	-	972	-	0%
3 Contract Services					
10350-5005 PROFESSIONAL SERV	-	18,000	15,540	-	0%
10350-5012 WATERFRONT TRASH CONTRACT	172,194	200,000	147,220	127,000	64%
10350-5060 COUNTY BEACHES CONTRACT	765,760	768,998	798,144	845,000	110%
10350-5155 BEACH MAINTENANCE	3,425	2,500	1,610	1,250	50%
10350-5157 PRESSURE WASHING SRVCS	10,600	8,500	3,200	-	0%
10350-5160 RESTROOM MAINTENANCE	281,342	194,590	229,619	160,163	82%
10350-5161 SHOWER FACILITY CONTRACT	883	41,500	53	-	0%
10350-5502 MISCELLANEOUS EX	2,967	8,000	1,675	4,000	50%
4 Capital Outlay					
10350-6015 STATE DBAW LOAN INTEREST	9,724	9,353	9,352	4,750	51%
10350-6030 RETIREMENT OF PRINCIPAL	-	102,670	-	51,500	50%
5 Internal Services					
10350-3046 INSURANCE OVERHEAD ALLOC	66,700	55,545	63,856	61,556	111%
10350-3047 ADMIN OVERHEAD ALLOC	239,761	192,415	177,972	146,806	76%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
10370 HARBOR ADM/OPERATIONS					
1 Salaries & Benefits					
10370-3010 SALARIES REGULAR	267,003	330,700	329,864	245,528	74%
10370-3030 OVERTIME REGULAR	6,410	6,000	5,398	-	0%
10370-3040 FICA RETIREMENT	76,083	71,673	67,356	51,429	72%
10370-3041 CALPERS UNFUNDED LIAB PMT	79,054	78,383	78,383	67,977	87%
10370-3045 HEALTH/LIFE INSURANCE	52,611	53,277	44,199	32,414	61%
10370-3050 WORKERS COMP	27,119	18,654	23,662	11,164	60%
10370-3051 UNEMPLOYMENT INS	197	1,359	597	4,911	361%
10370-3065 EMPLOYEE BENEFITS	2,466		-	-	0%
10370-3066 HEALTH REIMBURSEMENT	17,619		20,909	15,500	0%
10370-3615 UNIFORMS	761	1,733	545	2,436	141%
2 Maintenance & Operations					
10370-3625 SPECIAL DEPT EXPENSE	4,494	8,000	2,514	4,000	50%
10370-4005 OFFICE SUPPLIES	1,041	2,500	176	1,000	40%
10370-4010 COMMUNICATIONS	254	2,400	2,879	2,200	92%
10370-4015 ADVERTISING	995	1,500	150	750	50%
10370-4600 RENT-GENERAL	8,736	9,000	9,917	12,000	133%
10370-4601 RENT-SCI CO. CAR PARKING	1,551	2,500	1,613	2,000	80%
10370-5501 INSURANCE	31,753	50,500	38,087	45,000	89%
10370-5505 MEMBERSHIP AND DUES	695	1,000	480	1,000	100%
10370-5510 TRAINING AND TRAVEL	2,018	6,000	1,262	-	0%
10370-5721 EMERGENCY MAINT - COVID			2,500		0%
3 Contract Services					
10370-5011 MO. MAINT HBR COMPUTERS	24,547	25,000	29,178	30,000	120%
10370-5030 CITY ATTORNEY RETAINER	24,408	25,000	2,161	15,000	60%
5 Internal Services					
10370-3046 INSURANCE OVERHEAD ALLOC	17,080	20,430	23,487	22,920	112%
10370-3047 ADMIN OVERHEAD ALLOC	72,410	111,977	103,571	86,475	77%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
10371 HARBOR OPERATIONS					
1 Salaries & Benefits					
10371-3010 SALARIES REGULAR	1,337,182	1,236,373	1,143,981	997,092	81%
10371-3012 SALARIES PART TIME	198,552	274,486	236,944	246,899	90%
10371-3030 OVERTIME REGULAR	27,913	40,000	29,340	14,000	35%
10371-3040 FICA RETIREMENT	262,443	299,664	263,328	248,741	83%
10371-3041 CALPERS UNFUNDED LIAB PMT	244,987	259,922	259,921	268,292	103%
10371-3045 HEALTH/LIFE INSURANCE	207,038	204,768	204,281	161,594	79%
10371-3050 WORKERS COMP	128,294	85,930	98,893	57,203	67%
10371-3051 UNEMPLOYMENT INS	766	6,266	2,607	25,163	402%
10371-3615 UNIFORMS	9,718	26,792	8,738	9,500	35%
10371-3615A HBR SUNGLASSES/MOU	1,317	1,500	715	1,000	67%
2 Maintenance & Operations					
10371-3616 FOUL WEATHER GEAR	-	2,500	260	1,500	60%
10371-3617 PERSONAL PROTECT EQUIP	14,318	15,000	-	-	0%
10371-3620 SMALL TOOLS	6,549	4,000	3,943	3,000	75%
10371-3625 SPECIAL DEPT EXPENSE	23,888	25,000	11,107	-	0%
10371-4010 COMMUNICATIONS	4,947	8,300	14,048	9,600	116%
10371-4505 UTILITIES-GENERAL	4,531	5,200	1,061	5,000	96%
10371-4515 UTILITIES-ELECTRICITY	31,839	31,000	30,476	31,000	100%
10371-4520 UTILITIES-SALT WATER	79,758	85,000	84,145	90,000	106%
10371-4525 UTILITIES-SEWER	188,888	188,900	194,500	200,000	106%
10371-4530 UTILITIES - GAS WTR DUMP	60,326	55,400	70,362	65,000	117%
10371-4641 RENT - FIBER LINE - IT	8,443	8,000	7,116	8,500	106%
10371-5510 TRAINING AND TRAVEL	12,447	16,500	4,646	-	0%
10371-5520 BANK AND CC FEES	30,281	30,000	30,527	30,000	100%
10371-5600 GAS, DIESEL AND OIL	57,839	55,000	51,783	55,000	100%
10371-5700 MAINTENANCE OF PREMISES	-	-	1,151	-	0%
3 Contract Services					
10371-5103 SHOREBOAT SERVICES	239,000	239,000	213,125	239,000	100%
10371-5105 CONTRACTUAL SERVICES-G	-	-	-	-	0%
5 Internal Services					
10371-3046 INSURANCE OVERHEAD ALLOC	114,699	110,360	121,197	117,218	106%
10371-3047 ADMIN OVERHEAD ALLOC	419,860	577,825	534,451	442,428	77%
10371-5605 VEHICLE OVERHEAD ALLOC	77,899	129,328	146,489	95,624	74%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
10470 HARBOR SUPPORT SERVICES					
1 Salaries & Benefits					
10470-3010 SALARIES REGULAR	-	84,570	73,160	56,555	67%
10470-3030 OVERTIME REGULAR	-	75	-	-	0%
10470-3040 FICA RETIREMENT	-	16,753	16,446	10,100	60%
10470-3041 CALPERS UNFUNDED LIAB PMT	-	17,715	17,715	10,946	62%
10470-3045 HEALTH/LIFE INSURANCE	-	11,563	12,223	6,708	58%
10470-3050 WORKERS COMP	-	4,670	4,208	2,572	55%
10470-3051 UNEMPLOYMENT INS	-	340	72	1,131	333%
10470-3615 UNIFORMS	-	1,478	-	430	29%
2 Maintenance & Operations					
10470-3010 COMMUNICATIONS	-	-	426	600	0%
10470-5610 VEHICLE/EQUIP MT AND RPR	187	20,000	-	-	0%
10470-5700 MAINTENANCE OF PREMISES	38,797	30,000	36,695	25,000	83%
10470-5701 STORM DAMAGE	-	-	28,331	30,000	0%
10470-5702 FLOAT STORAGE	36,380	27,000	5,817	15,000	56%
10470-5703 Mooring Maint & Repair	-	30,000	23,006	25,000	83%
10470-5705 Float Maint & Repair	-	80,000	-	40,000	50%
3 Contract Services					
10470-5121 PESTICIDE SPRAYING-HBR	2,579	3,500	1,404	2,500	71%
10470-5140 PLUMBING AND ELECTRICAL	8,791	15,000	2,997	7,500	50%
10470-5165 SHOWER/RESTROOM MAINT	1,130	-	4,584	-	0%
4 Capital Outlay					
10470-6502 R AND M - MOORINGS	41,104	-	2,871	-	0%
10470-6504 R AND M - FLOATS/WHARFS	82,502	390,000	82,079	320,000	82%
10470-6547 CAPITAL IMPROVEMENTS	0	385,000	32,285	60,000	16%
10470-6585 R AND M FLOAT ANCHOR CHNS	29,032	45,000	36,842	15,000	33%
10470-6589 SECURITY CAMERAS	762	7,000	3,129	-	0%
10470-6647 CAP M&E-PIER HOI	-	30,000	28,714	-	0%
10470-6648 CAP M&E-PUMPOUT	-	273,500	43,801	232,599	85%
10470-6666 ENVIRONMENTAL STUDY	24,189	-	-	-	0%
10470-6667 HARBOR MOLE PHASE II	-	200,000	161,547	1,000,000	500%
10470-6671 HARBOR MOLE IMPROVEMENT	(20,500)	3,295,000	3,300,257	565,701	17%
10470-6671A HARBOR MOLE OTHER	-	-	21,670	-	0%
10470-6679 CAP M&E-FD PIER & RESTRM	-	-	485	-	0%
10470-6689 R&M PATROL BOATS	28,068	82,500	67,477	92,500	112%
5 Internal Services					
10470-3047 ADMIN OVERHEAD ALLOC	-	27,055	25,024	20,110	74%
10470-5605 VEHICLE OVERHEAD ALLOC	-	77,597	87,893	57,375	74%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
11470 FUEL DOCK OPERATIONS					
1 Salaries & Benefits					
11470-3010 SALARIES REGULAR	82,068	59,837	67,084	61,110	102%
11470-3016 SALARIES FUEL DOCK PT	39,372	36,189	10,478	6,955	19%
11470-3030 OVERTIME REGULAR	7,101	4,250	2,539	4,000	94%
11470-3040 FICA RETIREMENT	15,122	13,491	10,335	11,920	88%
11470-3041 CALPERS UNFUNDED LIAB PMT	9,914	8,635	8,635	12,790	148%
11470-3045 HEALTH/LIFE INSURANCE	21,333	21,480	21,374	18,612	87%
11470-3050 WORKERS COMP	7,022	5,524	4,979	3,277	59%
11470-3051 UNEMPLOYMENT INS	49	402	166	1,441	358%
11470-3615 UNIFORMS	1,106	1,433	483	500	35%
2 Maintenance & Operations					
11470-3625 SPECIAL DEPT EXPENSE	3,325	2,500	1,971	5,300	212%
11470-3628 MERCHANDISE	9,498	15,000	7,920	11,000	73%
11470-4005 OFFICE SUPPLIES	75	1,000	745	800	80%
11470-4010 COMMUNICATIONS	1,981	1,600	614	1,000	63%
11470-4505 UTILITIES-GENERAL	2,735	2,500	2,016	2,500	100%
11470-4515 UTILITIES-ELECTRICI	(4,791)	11,000	6,452	20,000	182%
11470-4635 RENT-CASINO FUEL TANKS	69,996	135,000	69,996	135,000	100%
11470-4641 RENT - FIBER LINE - IT	5,704	5,400	4,826	5,400	100%
11470-5501 INSURANCE	28,262	12,500	4,411	10,000	80%
11470-5510 TRAINING AND TRAVEL	-	1,000	-	500	50%
11470-5512 FUEL DOCK TESTING	15,676	15,000	17,450	18,000	120%
11470-5513 FUEL DOCK PERMITS	5,373	8,000	1,782	5,000	63%
11470-5520 BANK AND CC FEES	19,345	22,300	17,279	18,000	81%
11470-5600 GAS, DIESEL AND OIL	529,083	720,000	444,409	351,840	49%
11470-5700 MAINTENANCE OF PREMISES	4,730	3,000	8,757	5,000	167%
11470-5701 STORM DAMAGE	-	10,000	-	10,000	100%
3 Contract Services					
11470-5005 PROFESSIONAL SERVICES	13,720	3,200	-	3,000	94%
4 Capital Outlay					
11470-6503 FUEL DOCK PUMP MAINT	6,708	-	736	-	0%
11470-6504 R AND M - FLOATS/WHARFS	3,504	-	7,295	-	0%
11470-6509 CAP IMP FUEL DOCK	100,000	-	-	-	0%
11470-6509A FLOAT PURCHASE FUEL DOCK	-	-	143,150	-	0%
11470-6547 CAPITAL IMPROVEMENTS	-	-	3,364	50,000	0%
5 Internal Services					
11470-3046 INSURANCE OVERHEAD ALLOC	36,529	32,143	36,952	35,362	110%
11470-3047 ADMIN OVERHEAD ALLOC	155,219	83,287	77,035	64,353	77%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
SEWER					
10725 SEWER SERVICE					
1 Salaries & Benefits					
10725-3010 SALARIES REGULAR	127,567	58,065	55,933	29,709	51%
10725-3040 FICA RETIREMENT	14,248	9,228	8,697	4,287	46%
10725-3041 CALPERS UNFUNDED LIAB PMT	15,454	8,379	8,379	4,020	48%
10725-3045 HEALTH/LIFE INSURANCE	10,205	6,952	7,415	2,380	34%
10725-3050 WORKERS COMP	8,574	3,207	2,890	1,351	42%
10725-3051 UNEMPLOYMENT INS	56	234	140	594	254%
10725-3615 UNIFORMS	80	-	-	-	0%
2 Maintenance & Operations					
10725-3625 SPECIAL DEPT EXPENSE	1,142	1,000	-	500	50%
10725-4010 COMMUNICATIONS	124	1,650	360	3,000	182%
10725-4505 UTILITIES-GENERAL	7,570	15,000	2,139	5,000	33%
10725-4515 UTILITIES-ELECTRICITY	74,060	110,000	133,138	125,000	114%
10725-4530 UTILITIES - GAS WTR DUMP	130,430	180,000	157,107	150,000	83%
10725-5502 MISCELLANEOUS FEES	49,941	35,000	16,328	15,000	43%
10725-5701 STORM DAMAGE	-	10,000	-	10,000	100%
10725-5720 EMERGENCY MAINTENANCE	197,166	100,000	71,503	100,000	100%
3 Contract Services					
10725-5005 PROFESSIONAL SERVICES	22,965	41,693	33,635	40,000	96%
10725-5007 PRO SRVCS-C AND D ORDER	48,321	161,875	99,924	172,000	106%
10725-5009 PROF SRVCS-H2S CONTROL	71,415	55,000	35,630	50,000	91%
10725-5017 PRO SRVCS-FALCONER	97,578	95,000	72,280	43,200	45%
10725-5030 CITY ATTORNEY RETAINER	16,573	15,000	8,523	10,000	67%
10725-5109 ENVIRON STRATEGY CNSLTNTS	887,544	1,040,000	978,950	1,080,000	104%
10725-5124 ENVIRON - MAINTANANCE	17,858	25,000	5,050	-	0%
10725-6030 RETIREMENT OF PRINCIPAL	-	-	-	48,500	0%
5 Internal Services					
10725-3046 INSURANCE OVERHEAD ALLOC	12,218	57,681	66,311	64,175	111%
10725-3047 ADMIN OVERHEAD ALLOC	51,676	182,311	168,626	140,772	77%
10750 SEWER SERVICE PUB WORKS					
1 Salaries & Benefits					
10750-3010 SALARIES REGULAR	138,990	149,784	137,421	128,497	86%
10750-3030 OVERTIME REGULAR	8,612	9,550	9,465	2,900	30%
10750-3040 FICA RETIREMENT	23,238	24,838	22,370	21,852	88%
10750-3041 CALPERS UNFUNDED LIAB PMT	11,686	10,670	10,671	14,378	135%
10750-3045 HEALTH/LIFE INSURANCE	41,835	38,357	38,949	33,116	86%
10750-3050 WORKERS COMP	12,179	8,901	8,834	5,975	67%
10750-3051 UNEMPLOYMENT INS	84	648	278	2,628	406%
10750-3070 OTHER PERSONNEL SRVCS	-	-	-	-	0%
10750-3615 UNIFORMS	1,855	2,490	-	389	16%
2 Maintenance & Operations					
10750-3625 SPECIAL DEPT EXPENSE	1,104	816	1,814	500	61%
10750-5502 MISCELLANEOUS FEES	19,337	15,000	19,920	15,000	100%
3 Contract Services					
10750-5008 SWRCB-WASTE DISCHARGE FEE	-	-	-	-	0%
10750-5184 SWRCB-ANNUAL AUDIT SSMP	18,256	17,000	555	18,000	106%
10725-6045 INTEREST EXPENSE	-	-	-	7,150	0%
5 Internal Services					
10750-3046 INSURANCE OVERHEAD ALLOC	8,727	7,319	8,414	7,858	107%
10750-3047 ADMIN OVERHEAD ALLOC	37,673	40,113	37,102	30,166	75%
10750-5605 VEHICLE OVERHEAD ALLOC	10,012	41,385	46,876	30,600	74%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
10825 SEWER MAINT & DEVELOPMENT					
4 Capital Outlay					
10825-6521 SEWER CAPITAL IMPROVEMENT	-	50,000	70,603	50,000	100%
10825-6552 SALTWATER CAP I	-	-	-	-	0%
10825-6675 SCADA CAPITAL IMPROVEMENT	-	-	-	-	0%
10850 SEWER CAP IMPROV P/W					
4 Capital Outlay					
10850-6521 SEWER CAPITAL IMPROVEMENT	-	650,000	701,539	139,000	21%
11025 WWTP MAINT & DEVELOPMENT					
2 Maintenance & Operations					
11025-5700 MAINTENANCE OF PREMISES	35,603	35,000	66,509	35,000	100%
5 Internal Services					
11025-3047 ADMIN OVERHEAD ALLOC	-	1	1	-	0%
SALTWATER					
10725 SEWER SERVICE					
3 Contract Services					
11225-6030 RETIREMENT OF PRINCIPAL	-	-	-	15,500	
10750 SEWER SERVICE PUB WORKS					
3 Contract Services					
11225-6045 INTEREST EXPENSE	-	-	-	3,000	
11225 SALT WATER ADMINISTRATION					
1 Salaries & Benefits					
11225-3010 SALARIES REGULAR	108,020	41,475	38,092	21,221	51%
11225-3040 FICA RETIREMENT	11,672	6,592	6,431	3,062	46%
11225-3041 CALPERS UNFUNDED LIAB PMT	12,826	5,985	5,985	2,871	48%
11225-3045 HEALTH/LIFE INSURANCE	8,281	4,966	5,259	1,700	34%
11225-3050 WORKERS COMP	7,395	2,291	2,065	965	42%
11225-3051 UNEMPLOYMENT INS	48	167	112	424	254%
11225-3070 OTHER PERSONNEL SRVCS	-	-	-	-	0%
2 Maintenance & Operations					
11225-3625 SPECIAL DEPT EXPENSE	679	469	-	500	107%
11225-4010 COMMUNICATIONS	98	1,450	257	250	17%
11225-5720 EMERGENCY MAINTENANCE	-	469	-	-	0%
3 Contract Services					
11225-5005 PROFESSIONAL SERVICES	15,581	4,340	2,033	4,000	92%
11225-5030 CITY ATTORNEY RETAINER	132	-	-	-	0%
11225-5031 LEGAL EXPENSES	-	-	438	-	0%
11225-5109 ENVIRON STRATEGY CNSLTNTS	242,800	284,000	263,718	288,000	101%
11225-5123 ENVIRON CONTRACT - OT	-	-	-	-	0%
11225-5124 ENVIRON - MAINTANANCE	-	-	-	-	0%
5 Internal Services					
11225-3046 INSURANCE OVERHEAD ALLOC	10,473	20,680	18,069	17,026	82%
11225-3047 ADMIN OVERHEAD ALLOC	44,347	86,146	79,679	66,364	77%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
11250 SALT WATER ADMIN P/W					
1 Salaries & Benefits					
11250-3010 SALARIES REGULAR	92,680	115,794	101,857	84,116	73%
11250-3030 OVERTIME REGULAR	5,608	6,425	6,120	2,100	33%
11250-3040 FICA RETIREMENT	16,339	19,153	16,920	14,165	74%
11250-3041 CALPERS UNFUNDED LIAB PMT	9,575	8,312	8,312	8,435	101%
11250-3045 HEALTH/LIFE INSURANCE	31,745	34,112	30,496	24,844	73%
11250-3050 WORKERS COMP	8,630	6,839	6,762	3,920	57%
11250-3051 UNEMPLOYMENT INS	59	500	206	1,723	345%
11250-3615 UNIFORMS	495	1,955	-	288	15%
2 Maintenance & Operations					
11250-3625 SPECIAL DEPT EXPENSE	722	1,000	126	500	50%
11250-4010 COMMUNICATIONS	115		1,061	1,700	0%
5 Internal Services					
11250-3047 ADMIN OVERHEAD ALLOC	-	27,199	25,157	20,110	74%
11325 SALT WATER MAINT & DEV					
2 Maintenance & Operations					
11325-5700 MAINTENANCE OF PREMISES	1,777	2,500	3,599	2,000	80%
4 Capital Outlay					
11325-6552 SALTWATER CAP IMPROVEMENT	-	50,000	30,213	50,000	100%
SOLID WASTE					
13125 SOLID WASTE ADMIN					
1 Salaries & Benefits					
13125-3010 SALARIES REGULAR	34,550	49,071	48,495	45,442	93%
13125-3030 OVERTIME REGULAR	1,618	2,100	1,416	500	24%
13125-3040 FICA RETIREMENT	5,514	7,932	7,242	7,530	95%
13125-3041 CALPERS UNFUNDED LIAB PMT	3,250	2,930	2,930	3,905	133%
13125-3045 HEALTH/LIFE INSURANCE	6,681	9,508	11,753	12,762	134%
13125-3050 WORKERS COMP	2,925	2,846	2,577	2,090	73%
13125-3051 UNEMPLOYMENT INS	22	207	76	918	443%
13125-3615 UNIFORMS	150	710	-	126	18%
2 Maintenance & Operations					
13125-4010 COMMUNICATIONS	-	200	218	500	250%
13125-4600 RENT-GENERAL	10,920	12,000	11,082	12,000	100%
3 Contract Services					
13125-5005 PROFESSIONAL SERVICES	10,195	22,352	4,444	8,500	38%
13125-5030 CITY ATTORNEY RETAINER	1,810	10,000	651	8,000	80%
13125-5045 USED OIL	-	-	-	-	0%
13125-5046 HOUSEHOLD HAZARDOUS WASTE	110,419	150,000	112,420	120,000	80%
13125-5047 HAZARDOUS WASTE DISPOSAL	969	1,000	-	-	0%
13125-5064 SANITATION CONTRACT	1,562,103	1,600,000	1,613,652	1,650,000	103%
13125-5185 SWRCB ANNUAL PERMIT	7,692	8,000	7,692	8,000	100%
4 Capital Outlay					
13125-6547 CAPITAL IMPROVEMENTS	-	-	16,729	-	0%
5 Internal Services					
13125-3046 INSURANCE OVERHEAD ALLOC	10,473	59,759	68,443	66,140	111%
13125-3047 ADMIN OVERHEAD ALLOC	44,347	100,763	93,199	76,419	76%
13225 SOLID WASTE INFRASTRUCTUR					
2 Maintenance & Operations					
13225-3578 BROWN BAGS	14,713	13,000	6,879	10,000	77%
4 Capital Outlay					
13225-6569 LANDFILL CLOSURE FEE	217,243	150,000	-	200,000	133%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
AVALON TRANSIT					
12325 AVALON TRANSIT					
1 Salaries & Benefits					
12325-3010 SALARIES REGULAR	19,198	21,138	15,269	11,972	57%
12325-3040 FICA RETIREMENT	213	3,676	2,603	2,171	59%
12325-3041 CALPERS UNFUNDED LIAB PMT	-	3,050	3,050	2,505	82%
12325-3045 HEALTH/LIFE INSURANCE	96	4,151	3,527	3,604	87%
12325-3050 WORKERS COMP	1,591	1,169	1,054	544	47%
12325-3051 UNEMPLOYMENT INS	11	85	36	239	281%
2 Maintenance & Operations					
12325-3625 SPECIAL DEPT EXPENSE	13,041	10,000	-	-	0%
12325-4005 OFFICE SUPPLIES	1,788	2,500	503	500	20%
12325-4010 COMMUNICATIONS	27	-	181	200	0%
12325-4015 ADVERTISING	-	1,000	208	250	25%
12325-4505 UTILITIES-GENERAL	-	-	-	-	0%
12325-4515 UTILITIES-ELECTRICITY	1,038	-	-	-	0%
12325-5095 CHARTER SVCS	-	2,000	552	1,000	50%
12325-5501 INSURANCE	29,973	30,000	29,779	31,300	104%
12325-5505 MEMBERSHIP AND DUES	-	-	-	-	0%
12325-5510 TRAINING AND TRAVEL	3,660	3,500	2,134	1,750	50%
12325-5600 GAS, DIESEL AND OIL	-	-	-	-	0%
12325-5610 VEHICLE/EQUIP MT AND RPR	2,850	2,500	1,810	2,000	80%
3 Contract Services					
12325-5105 CONTRACTUAL SERVICES-GEN	186,529	180,196	104,021	150,000	83%
5 Internal Services					
12325-3046 INSURANCE OVERHEAD ALLOC	12,467	9,793	11,258	11,132	114%
12325-3047 ADMIN OVERHEAD ALLOC	9,616	102,667	94,960	78,430	76%
12325-5605 VEHICLE OVERHEAD ALLOC	13,514	51,731	58,595	38,250	74%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
INTERNAL SERVICES					
10110 GENL ADMIN CITY COUNCIL					
1 Salaries & Benefits					
10110-3010 SALARIES REGULAR	14,113	18,000	15,581	18,000	100%
10110-3040 FICA RETIREMENT	1,078	1,375	1,139	1,375	100%
10110-3045 HEALTH/LIFE INSU	639	720	467	660	92%
10110-3050 WORKERS COMP	1,087	990	891	820	83%
2 Maintenance & Operations					
10110-5505 MEMBERSHIP AND DUES	3,357	5,000	-	-	0%
10110-5510 TRAINING AND TRAVEL	15,319	15,000	11,265	7,000	47%
10115 GEN ADM CITY TREASURER					
1 Salaries & Benefits					
10115-3010 SALARIES REGULAR	2,597	3,224	1,877	3,600	112%
10115-3040 FICA RETIREMENT	198	247	144	275	111%
10115-3045 HEALTH/LIFE INSU	7	144	-	132	92%
10115-3050 WORKERS COMP	196	177	159	164	93%
2 Maintenance & Operations					
10115-5505 MEMBERSHIP AND DUES	-	500	-	-	0%
10115-5510 TRAINING AND TRAVEL	-	-	-	500	0%
10120 GEN ADM CITY ATTORNEY					
2 Maintenance & Operations					
10120-5510 TRAINING AND TRAVEL	2,125	3,000	144	1,500	50%
3 Contract Services					
10120-5030 CITY ATTORNEY RETAINER	201,922	210,000	160,776	175,000	83%
10125 GEN ADM ADMINISTRATION					
1 Salaries & Benefits					
10125-3010 SALARIES REGULAR	456,144	587,703	521,271	442,926	75%
10125-3030 OVERTIME REGULAR	2,214	3,300	613	-	0%
10125-3040 FICA RETIREMENT	70,402	94,614	81,418	76,040	80%
10125-3041 CALPERS UNFUNDED LIAB PMT	59,514	61,971	61,971	82,777	134%
10125-3045 HEALTH/LIFE INSURANCE	56,796	78,336	74,384	57,362	73%
10125-3050 WORKERS COMP	34,951	32,879	29,632	20,141	61%
10125-3051 UNEMPLOYMENT INS	246	2,479	(244)	9,291	375%
10125-3615 UNIFORMS	-	1,860	-	-	0%
2 Maintenance & Operations					
10125-3515 ELECTION EXPENSE	17	50,000	(2,105)	25,000	50%
10125-3625 SPECIAL DEPT EXPENSE	2,177	5,000	11,169	-	0%
10125-4005 OFFICE SUPPLIES	75	-	79	-	0%
10125-4010 COMMUNICATIONS	405	4,500	2,704	2,750	61%
10125-5505 MEMBERSHIP AND DUES	18,032	25,000	23,796	25,000	100%
10125-5510 TRAINING AND TRAVEL	5,649	10,000	9,282	5,000	50%
10125-5511 TRAVEL - CITY MANAGER	2,985	5,000	1,519	2,500	50%
10125-5600 GAS, DIESEL AND OIL	5,752	4,500	4,156	4,500	100%
3 Contract Services					
10125-5005 PROFESSIONAL SERVICES	6,051	20,000	1,454	10,000	50%

	FY2018-19 Actual	FY2019-20 Budget	FY2019-20 Estimate	FY2020-21 Budget	% of PY Budget
10130 GEN ADM FINANCE					
1 Salaries & Benefits					
10130-3010 SALARIES REGULAR	274,838	319,501	251,847	241,887	76%
10130-3030 OVERTIME REGULAR	2,378	3,150	2,609	-	0%
10130-3040 FICA RETIREMENT	38,817	53,287	39,420	40,399	76%
10130-3041 CALPERS UNFUNDED LIAB PMT	18,190	17,327	17,327	24,709	143%
10130-3045 HEALTH/LIFE INSURANCE	64,452	68,406	58,912	53,479	78%
10130-3050 WORKERS COMP	24,320	19,011	17,133	10,998	58%
10130-3051 UNEMPLOYMENT INS	164	1,385	106,949	4,838	349%
10130-3615 UNIFORMS	-	1,170	-	-	0%
2 Maintenance & Operations					
10130-3625 SPECIAL DEPT EXPENSE	585	1,600	1,678	1,600	100%
10130-4010 COMMUNICATIONS	106	1,080	524	1,000	93%
10130-5006 MONTHLY SOFTWARE CHRGS	35,402	45,000	46,205	38,000	84%
10130-5505 MEMBERSHIP AND DUES	1,196	2,000	420	1,000	50%
10130-5510 TRAINING AND TRAVEL	8,967	12,000	7,403	4,000	33%
3 Contract Services					
10130-5005 PROFESSIONAL SERVICES	116,830	80,000	73,360	66,000	83%
4 Capital Outlay					
10130-6611 M AND E COMPUTERS	5,334	-	-	-	0%
10135 GEN ADM GEN GOVERNMENT					
1 Salaries & Benefits					
10135-3055 LAUNDRY ALLOWANCE	2,303	-	-	-	0%
10135-3065 EMPLOYEE BENEFITS SPECIAL	121,677	150,000	129,480	150,000	100%
2 Maintenance & Operations					
10135-3520 FREIGHT	-	-	-	-	0%
10135-3625 SPECIAL DEPT EXPENSE	33,615	31,000	26,594	13,000	42%
10135-4005 OFFICE SUPPLIES	22,421	22,000	16,172	15,000	68%
10135-4010 COMMUNICATIONS	33,748	25,000	35,226	33,000	132%
10135-4011 VIDEOTAPE/TELEVISION	-	-	-	-	0%
10135-4015 ADVERTISING	22,357	20,000	13,163	15,000	75%
10135-4505 UTILITIES-GENERAL	15,724	17,000	7,509	15,000	88%
10135-4515 GOVERNMENT UTILITIES-ELECTRI	21,108	23,000	23,491	22,000	96%
10135-4516 UTILITIES - INTERNET	11,593	13,800	9,899	13,800	100%
10135-4610 RENT-COPIER	10,002	3,600	466	5,000	139%
10135-4615 RENT-MAIL MACHINE	6,305	3,500	11,651	14,112	403%
10135-5510 TRAINING AND TRAVEL	4,047	-	223	-	0%
10135-5520 BANK AND CC FEES	545	5,000	5,583	5,000	100%
10135-5700 MAINTENANCE OF PREMISES	19,047	17,000	18,085	7,500	44%
10135-5721 EMERGENCY MAINT - COVID	-	-	21,374	-	0%
3 Contract Services					
10135-3525 YLW JACKET/PEST CTRL	25,800	26,000	26,000	-	0%
10135-5005 PROFESSIONAL SERVICES	59,625	60,000	59,657	60,000	100%
10135-5010 ACCOUNTING AND AUDITING	69,915	80,000	73,514	55,000	69%
10135-5018 PROF SRVCS-IT	75,743	85,000	74,793	75,000	88%
10135-5020 OPERATION COSTS-IT	70,504	61,500	50,200	29,900	49%
4 Capital Outlay					
10135-6611 M AND E COMPUTERS	16,219	74,000	74,368	22,500	30%

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11830 INSURANCE ADMINISTRATION					
1 Salaries & Benefits					
11830-3045 HEALTH/LIFE INSURANCE	(5,803)	-	(4,844)	-	0%
2 Maintenance & Operations					
11830-5501 INSURANCE	618,256	450,000	418,865	414,848	92%
11830-5515 RESERVE FOR CLA	53	-	-	-	0%
11830-5517 CLAIMS PAYABLE	15,697	-	11,237	-	0%
3 Contract Services					
11830-5030 CITY ATTORNEY RETAINER	97,407	70,000	54,137	70,000	100%
11830-5031 LEGAL EXPENSES	59,537	70,000	176,587	150,000	214%
11830-5186 CA DPT TOX SUB	22,377	-	22,291	20,000	0%
13825 VEH MAINT/RPLCMNT ADMIN					
1 Salaries & Benefits					
13825-3010 SALARIES REGULAR	143,400	190,435	116,342	113,340	60%
13825-3030 OVERTIME REGULAR	23,887	6,500	20,197	2,000	31%
13825-3040 FICA RETIREMENT	22,238	28,639	17,625	17,587	61%
13825-3041 CALPERS UNFUNDED LIAB PMT	12,090	340	340	387	114%
13825-3045 HEALTH/LIFE INSURANCE	39,107	29,892	29,648	36,631	123%
13825-3050 WORKERS COMP	15,480	11,003	18,029	5,245	48%
13825-3051 UNEMPLOYMENT INS	90	802	339	2,307	288%
13825-3615 UNIFORMS	2,757	3,900	2,671	500	13%
2 Maintenance & Operations					
13825-3545 SAFETY SUPPLIES	(79)	-	-	-	0%
13825-3620 SMALL TOOLS	7,293	6,000	13,732	6,000	100%
13825-3625 SPECIAL DEPT EXPENSE	11,847	9,300	15,989	9,000	97%
13825-4010 COMMUNICATIONS	115	1,500	600	1,000	67%
13825-4620 RENT-GARAGE FACILITY	64,668	66,500	65,484	68,000	102%
13825-5510 TRAINING AND TRAVEL	2,035	2,500	252	500	20%
13825-5610 VEHICLE/EQUIP MT AND RPR	152,070	138,000	119,208	120,000	87%
4 Capital Outlay					
13825-6689 R&M PATROL BOATS	150	-	-	-	0%
13825-6781 VEHICLE REPLACEMENT	-	178,000	165,500	-	0%
SUCCESSOR AGENCY					
20025 ADMINISTRATION					
2 Maintenance & Operations					
20025-5502 MISCELLANEOUS FEES	10,700	11,000	9,775	13,000	118%
20025-6030 RETIREMENT OF PRINCIPAL	-	1,170,000	1,135,000	1,170,000	100%
20025-6045 INTEREST EXPENSE	859,977	880,726	927,951	880,727	100%
3 Contract Services					
20025-5010 ACCOUNTING AND AUDITING	-	-	-	-	0%
20025-5082 RDA ADMIN COST ALLOW	125,000	250,000	370,830	250,000	100%
20025-5083 RDA PAE REVENUE	270,247	-	-	-	0%
4 Capital Outlay					
20025-6547 CAPITAL IMPROVEMENTS	17,869	-	-	-	0%
Grand Total	\$ 31,723,183	\$ 41,672,328	\$ 36,170,886	\$ 34,383,764	