



CITY ADMINISTRATION

MEMORANDUM

May 19, 2020

TO: City Council

FROM: Dan Schwarz, City Manager

SUBJECT: Preliminary FY2020-21 General Fund Budget

Attached for the Council's review and discussion is the latest version of the preliminary Fiscal Year 2020-21 General Fund Budget. This preliminary budget is provided to facilitate discussion during the budget presentation and discussion at your regular meeting on May 20, 2020. Administrative Services Director Cathy Orme and I held the budget a few days beyond the issuance of the meeting packet to continue evaluating the impacts of COVID-19 and to incorporate staffing adjustments that we are proposing after conversations with department heads and the City's employee association, the Larkspur Miscellaneous Employees' Association (LMEA).

As part of staff's presentation during the May 20 Council meeting, staff will outline the service level implications of the budget changes contained within this document.

Revenues

Based on the latest information available as to fiscal trends within our region, as well as consumer behavior nationally, we are projecting a shortfall in the City's tax revenue of \$1.6 million. Additionally, we are projecting Planning & Building fee revenue will drop by \$422,400. This budget also assumes little to no fee revenue in Recreation.

With this preliminary budget, we project an overall shortfall of \$2.7 million in revenue before transfers. As part of this preliminary budget, I propose that \$525,000 be moved from the Transient Occupancy Tax (TOT) Fund to the General Fund to offset the anticipated loss of TOT Revenue. This transfer reduces the overall revenue shortfall to \$2.2 million.

Expenditures

The only way for the City to create significant savings in operations is to reduce staffing costs. LMEA and the City have completed the meet and confer process and the City is now in a position to discuss in detail the changes being made for FY 2020-21.

Furloughs and Reduction in Pay: Formal amendments to the LMEA Memorandum of Understanding, the Outline of Management Unit Salaries and Benefits, and the City Manager's Employment Agreement will be presented to the City Council at its next meeting. Per these amendments, all staff members will realize a ten percent (10%)

reduction in pay for Fiscal Year 2020-21. LMEA members will be required to furlough (take leave without pay) for ten percent of their regularly scheduled hours. Most LMEA members work a forty-hour work week, meaning that they will now work thirty-six hours per week or seventy-two hours per two-week pay period. Additionally, one position in the Library will have its hours further reduced while the Library operates in the limited capacity dictated by COVID-19.

Salaried employees will see their pay reduced by ten percent for the duration of the LMEA furlough period.

Allocated Positions Left Vacant and Unfunded: To reduce expenditures, several positions are left vacant and unfunded in this budget.

Five vacancies will be shown in the City's organizational chart to indicate that the City's current intent is to fill them when funding allows.

- Librarian I/II (2 positions)
- Library Assistant
- Permit Technician (1 of 2 positions)
- Public Works Inspector

Additionally, last year's budget discussed an unspecified information technology position with a placeholder in the budget. That position will not be included in the organizational chart or the budget, as it is proposed to outsource this work.

Finally, the organizational chart will be modified to show a Community Services Department with Library and Recreation Divisions underneath a single director. This will result in the removal of the Recreation Director position from the organizational chart and the budget. Staff will be evaluating the efficacy of this model to determine if a single department or two separate departments will better serve the public when the limitations imposed by COVID-19 are lifted.

Modified Duties: As noted above, this budget holds one of the permit technician positions vacant and unfunded. The incumbent Assistant Planner shall be asked to work as both Assistant Planner and Permit Technician. The Director of Planning & Building will assign the incumbent duties in either division based on workload and need. Additionally, this budget eliminates the third-party company that has been providing code enforcement services to the City. These duties will fall under the Senior Planner position.

In total, these staffing adjustments will reduce General Fund expenditures by roughly \$1 million as compared to the prior year's budget.

In addition to these staffing changes, this budget reflects the "refinancing" of the City's unfunded pension liability. The City recently issued pension obligation bonds and paid off its debt with CalPERS. As part of the refinancing, the City negotiated interest only payments in the first two years of the bonds. In Fiscal Year 2020-21, the City will realize a \$700,000 reduction in expenditures over the prior year.

Budget Deficit

After accounting for the proposed changes to expenditures, the preliminary budget projects a shortfall of approximately \$600,000. The General Fund Reserve has sufficient funds to cover this

shortfall while maintaining the twenty-five percent (25%) reserve required by Council policy. Staff has emphasized maintaining this reserve level to preserve the City's cash flow and liquidity during the fiscal year. Additionally, the proposed staffing adjustments and cuts reflected in this budget take the City to very minimal levels of service in several departments. Having a sufficient reserve available in FY 2021-22 will be critical because the City may need to rely more heavily on the General Fund Reserve to offset any revenue shortfall in the FY 2021-22 budget.



Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 Bud 2019-20 to ...	2020-2021 Bud 2020-2021	Increase / (Decrease)	
RevCategory: 1201 - TAXES								
100-1201-100000	PROPERTY TAXES/SECURED	9,476,042.04	10,056,599.91	10,212,284.23	10,205,050.80	10,642,083.00	437,032.20	4.28%
100-1201-100001	PROPERTY TAX/ERAF	1,077,393.67	1,199,181.00	1,201,844.63	1,000,000.00	1,077,394.00	77,394.00	7.74%
100-1201-101010	PROPERTY TAXES/UNSECURED	152,691.72	163,025.43	169,951.19	148,000.00	140,000.00	-8,000.00	-5.41%
100-1201-103007	HOMEOWNERS EXEMPTION	40,979.62	40,512.06	20,447.80	40,000.00	40,000.00	0.00	0.00%
100-1201-104000	SUPPLEMENTAL	195,697.84	194,637.06	139,662.61	100,000.00	100,000.00	0.00	0.00%
100-1201-104001	SUPPLEMENTAL/REDEMPTION	3,182.18	5,676.08	6,864.28	4,000.00	4,000.00	0.00	0.00%
100-1201-105001	SALES TAX/PROP 172	111,615.70	113,750.63	90,490.25	100,000.00	80,000.00	-20,000.00	-20.00%
100-1201-105005	SALES TAX	2,672,724.04	3,319,159.90	1,723,926.90	2,700,000.00	1,620,000.00	-1,080,000.00	-40.00%
100-1201-106009	PGE FRANCHISE TAX	131,288.91	124,591.24	132,960.91	120,000.00	101,508.00	-18,492.00	-15.41%
100-1201-107000	GARBAGE FRANCHISE TAX	627,074.05	586,445.48	542,808.40	575,000.00	452,576.00	-122,424.00	-21.29%
100-1201-108000	CABLE TV FRANCHISE TAX	291,606.04	288,254.94	211,246.17	278,000.00	269,020.00	-8,980.00	-3.23%
100-1201-108001	AT&T FRANCHISE	23,225.25	10,472.35	4,764.55	20,000.00	43,035.00	23,035.00	115.18%
100-1201-109000	BUSINESS LICENSE TAX	375,871.07	375,821.17	343,292.86	350,000.00	150,000.00	-200,000.00	-57.14%
100-1201-110009	PROPERTY TRANSFER TAX	164,061.65	151,413.29	206,928.39	120,000.00	50,000.00	-70,000.00	-58.33%
100-1201-111000	TRANSIENT OCCUPANCY TAX	918,064.20	938,505.07	589,629.54	800,000.00	160,000.00	-640,000.00	-80.00%
Total RevCategory: 1201 - TAXES:		16,261,517.98	17,568,045.61	15,597,102.71	16,560,050.80	14,929,616.00	-1,630,434.80	-9.85%
RevCategory: 1202 - LICENSES AND PERMITS								
100-1202-101002	BUILDING PERMIT	526,414.41	766,219.92	389,942.45	500,000.00	100,000.00	-400,000.00	-80.00%
100-1202-102003	OTHER LICENSES & PERMITS	4,475.00	2,220.00	1,152.00	3,500.00	100.00	-3,400.00	-97.14%
100-1202-103016	RESIDENTIAL INSPECTIONS	22,277.88	26,858.60	18,377.05	20,000.00	1,000.00	-19,000.00	-95.00%
Total RevCategory: 1202 - LICENSES AND PERMITS:		553,167.29	795,298.52	409,471.50	523,500.00	101,100.00	-422,400.00	-80.69%
RevCategory: 1203 - PENALTIES AND FINES								
100-1203-101008	VEHICLE CODE FINES/CITY	47,624.95	57,819.42	54,151.67	35,000.00	5,728.00	-29,272.00	-83.63%
100-1203-102008	VEHICLE CODE FINES/CVC Court	21,925.02	26,476.17	13,522.07	20,000.00	17,501.00	-2,499.00	-12.50%
100-1203-103009	LIBRARY FINES & FEES	7,098.70	4,057.84	2,857.86	5,000.00	0.00	-5,000.00	-100.00%
100-1203-104005	OTHER FINES	2,525.00	750.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
Total RevCategory: 1203 - PENALTIES AND FINES:		79,173.67	89,103.43	70,531.60	61,000.00	23,229.00	-37,771.00	-61.92%
RevCategory: 1204 - USE OF MONEY AND PROPERTY								
100-1204-101004	INVESTMENT EARNINGS	52,852.50	28,810.28	19,025.17	10,000.00	5,000.00	-5,000.00	-50.00%
100-1204-102005	RENTAL	3,927.00	2.00	2.00	2.00	2.00	0.00	0.00%
Total RevCategory: 1204 - USE OF MONEY AND PROPERTY:		56,779.50	28,812.28	19,027.17	10,002.00	5,002.00	-5,000.00	-49.99%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2019-2020 Bud 2019-20 to ...	2020-2021 Bud 2020-2021	Increase / (Decrease)	%
RevCategory: 1205 - OTHER AGENCIES								
100-1205-136000	FEMA	152,883.09	0.00	0.00	0.00	0.00	0.00	0.00%
Total RevCategory: 1205 - OTHER AGENCIES:		152,883.09	0.00	0.00	0.00	0.00	0.00	0.00%
RevCategory: 1206 - CHARGES/CURRENT SERVICES								
100-1206-101009	PLANNING FEES	24,452.10	24,379.19	11,656.61	17,000.00	5,000.00	-12,000.00	-70.59%
100-1206-102001	COUNSLTANT ADMIN. FEE	25,967.84	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
100-1206-102004	PLAN CHECKING FEES	-15,328.25	76,411.13	102,006.85	30,000.00	5,000.00	-25,000.00	-83.33%
100-1206-103015	Trench Cut Fees	1,000.00	6,716.00	215,858.00	1,000.00	1,000.00	0.00	0.00%
100-1206-104006	FIRE DEPARTMENT SERVICE	31,123.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1206-105003	ENCROACHMENT PERMIT	101,982.70	89,560.80	86,779.10	15,000.00	0.00	-15,000.00	-100.00%
100-1206-106004	HALL SCHOOL LOUNGE	13,698.34	7,169.37	0.00	10,000.00	0.00	-10,000.00	-100.00%
100-1206-106006	Community Room Rental	7,400.94	7,260.66	3,772.39	1,000.00	0.00	-1,000.00	-100.00%
100-1206-106010	RECREATION FEES	267,206.79	305,818.40	307,905.06	298,000.00	50,000.00	-248,000.00	-83.22%
100-1206-106013	RECREATION RENTAL	69,343.14	74,330.99	29,250.78	60,000.00	0.00	-60,000.00	-100.00%
100-1206-107000	Filming Fees	0.00	1,154.00	0.00	0.00	0.00	0.00	0.00%
100-1206-107001	Technology Fee	0.00	0.00	2,347.41	0.00	0.00	0.00	0.00%
100-1206-108002	IN LIEU TAX PAYMENTS	46,750.00	47,686.00	24,320.00	48,639.72	49,613.00	973.28	2.00%
100-1206-109008	PLAN RETENTION	9,170.54	8,947.30	6,784.61	1,000.00	0.00	-1,000.00	-100.00%
100-1206-110005	OTHER CURRENT SERVICES	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1206-111002	FINANCIAL SERVICES - CMPA/RV	119,186.00	124,186.00	59,593.00	119,186.00	119,186.00	0.00	0.00%
Total RevCategory: 1206 - CHARGES/CURRENT SERVICES:		709,453.14	773,619.84	850,273.81	605,825.72	229,799.00	-376,026.72	-62.07%
RevCategory: 1207 - OTHER REVENUE								
100-1207-102002	FILING FEES	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-1207-103000	OTHER REVENUE	60,063.86	21,659.18	7,816.65	20,000.00	20,000.00	0.00	0.00%
100-1207-103012	COPIES	182.20	150.54	23.41	0.00	0.00	0.00	0.00%
100-1207-107002	Credit Card Fees 3%	0.00	0.00	2,007.86	0.00	0.00	0.00	0.00%
100-1207-109001	FIRE REIMBURSE. STATE/FED	152,107.71	6,276.96	11,684.69	0.00	0.00	0.00	0.00%
100-1207-109004	RECYCLING GRANT/DOC	4,660.76	0.00	4,000.00	0.00	0.00	0.00	0.00%
100-1207-109005	CLSA Grant Library	2,830.39	0.00	11,555.00	0.00	0.00	0.00	0.00%
100-1207-109007	MISC STATE REVENUE	0.00	1,549.36	7,647.00	0.00	0.00	0.00	0.00%
Total RevCategory: 1207 - OTHER REVENUE:		219,844.92	29,636.04	44,734.61	20,100.00	20,100.00	0.00	0.00%
RevCategory: 9999 - TRANSFERS								
100-9999-351000	TRANS FROM STORM DRAIN 20C	37,510.00	44,755.00	0.00	20,000.00	0.00	-20,000.00	-100.00%
100-9999-351001	Transfer In to GF	100,721.22	97,954.22	0.00	228,891.33	525,000.00	296,108.67	129.37%
100-9999-353001	TRANSFER FROM TRANS. 701	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00%
100-9999-354000	FROM GAS TAX/ROAD IMPACT	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00%
Total RevCategory: 9999 - TRANSFERS:		258,231.22	262,709.22	0.00	348,891.33	625,000.00	276,108.67	79.14%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2019-2020 Bud 2019-20 to ...	2020-2021 Bud 2020-2021	Increase / (Decrease)	%
Department: 0000 - Undesignated								
100-0000-000-011001	PERS Lump Sum AUL	657,820.68	836,652.46	1,022,688.52	1,057,353.00	359,062.00	-698,291.00	-66.04%
100-0000-001-012000	City-wide Contract Services	212,072.46	222,171.79	242,899.02	308,500.00	250,790.00	-57,710.00	-18.71%
100-0000-001-012001	OPEB	200,001.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 0000 - Undesignated:		1,069,894.14	1,058,824.25	1,265,587.54	1,365,853.00	609,852.00	-756,001.00	-55.35%
Department: 0030 - CITY COUNCIL								
100-0030-000-003000	PART TIME	17,160.00	18,093.50	13,492.52	17,160.00	17,160.00	0.00	0.00%
100-0030-000-005000	HEALTH BENEFITS	18,344.88	18,571.66	26,066.22	19,537.00	38,434.00	18,897.00	96.72%
100-0030-000-007000	MEDICARE	249.00	249.00	164.61	249.00	249.00	0.00	0.00%
100-0030-000-008000	PERS	1,495.04	620.78	518.66	1,540.00	1,615.00	75.00	4.87%
100-0030-001-012000	CONTRACT SERVICES	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
100-0030-002-026000	OFFICE SUPPLIES	680.02	247.37	293.74	500.00	500.00	0.00	0.00%
100-0030-004-041000	TELEPHONE	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-0030-004-042000	TRAVEL/LODGING	2,914.04	1,905.00	5,641.76	4,000.00	4,000.00	0.00	0.00%
Total Department: 0030 - CITY COUNCIL:		40,842.98	39,687.31	46,177.51	45,986.00	64,958.00	18,972.00	41.26%
Department: 0031 - ADMINISTRATION								
100-0031-000-001000	SALARIES	653,587.19	755,322.46	668,405.19	884,876.00	802,766.00	-82,110.00	-9.28%
100-0031-000-001003	RHS/ADMIN LEAVE	27,321.85	31,393.19	3,959.49	25,259.00	26,741.00	1,482.00	5.87%
100-0031-000-005000	HEALTH BENEFITS	145,220.24	125,194.75	93,494.29	150,506.00	140,686.00	-9,820.00	-6.52%
100-0031-000-006000	LONG TERM DISABILITY	2,809.85	3,388.14	2,970.97	3,640.00	3,852.00	212.00	5.82%
100-0031-000-007000	MEDICARE	9,878.76	11,393.67	9,747.37	12,831.00	11,472.00	-1,359.00	-10.59%
100-0031-000-008000	PERS	47,266.15	53,819.32	49,110.68	69,201.00	64,975.00	-4,226.00	-6.11%
100-0031-000-009002	Technology	1,800.00	1,800.00	1,500.00	1,800.00	1,800.00	0.00	0.00%
100-0031-000-009003	VISION	757.00	587.11	196.40	2,175.00	2,100.00	-75.00	-3.45%
100-0031-000-009004	Phone Stipend	660.00	620.00	540.00	720.00	1,440.00	720.00	100.00%
100-0031-000-011000	DEFERRED COMP	24,658.71	26,025.20	22,706.71	37,264.00	34,359.00	-2,905.00	-7.80%
100-0031-001-012000	CONTRACT SERVICES	32,974.32	29,044.47	48,296.65	45,400.00	29,000.00	-16,400.00	-36.12%
100-0031-001-012001	AUDITING	34,668.00	63,719.50	23,500.50	53,045.00	37,315.00	-15,730.00	-29.65%
100-0031-001-012002	Chamber of Commerce	27,510.00	34,755.00	26,555.82	40,000.00	40,000.00	0.00	0.00%
100-0031-001-012030	HUMAN RESOURCES CONTRACT	26,595.47	5,728.59	20,757.00	65,000.00	60,000.00	-5,000.00	-7.69%
100-0031-001-013000	IT Services	15,636.08	13,452.79	10,881.27	10,000.00	10,000.00	0.00	0.00%
100-0031-001-016000	LEGAL SERVICES	274,692.09	187,236.11	112,795.56	250,000.00	250,000.00	0.00	0.00%
100-0031-002-026000	OFFICE SUPPLIES	2,317.16	2,521.24	2,541.71	2,600.00	2,600.00	0.00	0.00%
100-0031-004-040000	POSTAGE	4,981.30	958.06	6,080.40	2,000.00	2,000.00	0.00	0.00%
100-0031-004-041000	TELEPHONE	3,935.32	4,408.61	4,086.25	7,000.00	5,000.00	-2,000.00	-28.57%
100-0031-004-042000	TRAVEL & LODGING	2,275.06	706.52	4,887.24	2,000.00	2,000.00	0.00	0.00%
100-0031-004-042001	Conferences & Meetings	2,354.22	2,216.93	5,731.33	6,000.00	0.00	-6,000.00	-100.00%
100-0031-004-042003	Training	3,215.00	900.11	1,114.00	3,000.00	3,000.00	0.00	0.00%
100-0031-004-043000	AUTOMOBILE/PRIVATE	16,097.17	17,320.78	14,040.47	17,600.00	17,000.00	-600.00	-3.41%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2019-2020 Bud 2019-20 to ...	2020-2021 Bud 2020-2021	Increase / (Decrease)	%
100-0031-005-053000	AUTOMOTIVE EQUIPMENT REPA	0.00	0.00	590.00	0.00	0.00	0.00	0.00%
100-0031-006-062000	WORKERS COMP INSURANCE	22,846.14	27,398.97	32,741.00	33,017.00	34,667.85	1,650.85	5.00%
100-0031-007-070000	DUES/MEMBERSHIP/SUBSCRIPT	31,056.54	34,487.18	29,316.27	34,565.00	33,160.00	-1,405.00	-4.06%
100-0031-007-070004	Recruitment	7,890.50	1,725.94	369.28	3,000.00	0.00	-3,000.00	-100.00%
100-0031-007-072000	ADVERTISING	2,959.70	2,728.40	1,704.29	2,500.00	2,000.00	-500.00	-20.00%
100-0031-007-073001	SPECIAL DONATIONS	12,885.00	636.00	24,731.62	1,000.00	1,000.00	0.00	0.00%
100-0031-007-073002	CONTINGENCY SPEC	35,731.94	1,000.00	1,000.00	50,000.00	0.00	-50,000.00	-100.00%
100-0031-007-073003	Employee Recognition	1,350.20	1,388.08	375.37	300.00	300.00	0.00	0.00%
100-0031-007-073005	CONTINGENCY	20,241.47	50,515.46	44,468.08	75,000.00	75,000.00	0.00	0.00%
100-0031-007-074001	EQUIPMENT REPLACEMENT	5,959.28	0.00	9,021.69	0.00	0.00	0.00	0.00%
100-0031-007-075003	PAYMENTS TO OTHER AGENCIES	37,778.07	5,327.87	79.40	80,000.00	0.00	-80,000.00	-100.00%
100-0031-008-087010	CAPITAL OUTLAY	400.00	0.00	12,947.88	0.00	0.00	0.00	0.00%
100-0031-009-090002	MISCELLANEOUS	0.00	72,094.83	3,354.17	500.00	500.00	0.00	0.00%
100-0031-009-090003	Bank Fees	40.65	2,449.92	0.03	500.00	50.00	-450.00	-90.00%
Total Department: 0031 - ADMINISTRATION:		1,540,350.43	1,572,265.20	1,294,598.38	1,972,299.00	1,694,783.85	-277,515.15	-14.07%
Department: 0035 - BUILDING MAINTENANCE								
100-0035-001-013000	IT Services	5,109.32	5,777.77	8,944.37	8,000.00	8,000.00	0.00	0.00%
100-0035-002-026000	Office Supplies	9,688.94	6,850.77	5,697.32	14,000.00	10,000.00	-4,000.00	-28.57%
100-0035-003-030000	UTILITIES	33,153.59	32,453.68	27,242.54	30,000.00	40,000.00	10,000.00	33.33%
100-0035-005-052000	BUILDING & STRUCTURES MAIN	48,138.99	43,259.51	36,499.89	40,000.00	40,000.00	0.00	0.00%
100-0035-005-056000	EQUIPMENT REPAIRS	7,531.51	8,303.67	12,572.26	20,000.00	20,000.00	0.00	0.00%
100-0035-005-056001	HALL SCHOOL MULTI-USE FIELD	0.00	0.00	0.00	8,000.00	0.00	-8,000.00	-100.00%
100-0035-006-060000	GENERAL LIABILITY INS	105,240.69	162,248.52	120,025.84	115,667.00	123,764.00	8,097.00	7.00%
100-0035-006-061000	BUILDING AND PROPERTY INS	42,568.00	44,640.00	21,757.00	39,110.00	41,848.00	2,738.00	7.00%
100-0035-007-074000	RENT	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	0.00	0.00%
100-0035-007-074001	EQUIPMENT REPLACEMENT	673.62	0.00	0.00	0.00	0.00	0.00	0.00%
100-0035-008-087008	Other Equipment	49,720.02	43,415.06	4,237.82	15,000.00	0.00	-15,000.00	-100.00%
Total Department: 0035 - BUILDING MAINTENANCE:		305,424.68	350,548.98	240,577.04	293,377.00	287,212.00	-6,165.00	-2.10%
Department: 0039 - PLANNING								
100-0039-000-001000	SALARIES	337,713.93	285,854.84	214,735.68	297,843.00	296,658.00	-1,185.00	-0.40%
100-0039-000-001003	RHS/ADMIN LEAVE	6,624.83	9,952.71	774.39	5,641.00	5,930.00	289.00	5.12%
100-0039-000-002000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-0039-000-003000	PART TIME	27,333.79	0.00	0.00	0.00	0.00	0.00	0.00%
100-0039-000-005000	HEALTH BENEFITS	53,772.09	37,573.90	36,866.93	43,925.00	41,222.00	-2,703.00	-6.15%
100-0039-000-006000	LONG TERM DISABILITY	1,389.97	1,139.87	1,053.85	1,385.00	1,327.00	-58.00	-4.19%
100-0039-000-007000	MEDICARE	4,953.52	4,272.22	3,184.09	4,736.00	4,223.00	-513.00	-10.83%
100-0039-000-008000	PERS	30,846.93	23,361.65	19,589.83	30,441.00	29,317.00	-1,124.00	-3.69%
100-0039-000-009003	VISION	250.00	46.84	0.00	810.00	825.00	15.00	1.85%
100-0039-000-011000	DEFERRED COMP	3,337.69	3,938.66	882.83	4,046.00	5,368.00	1,322.00	32.67%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2019-2020 Bud 2019-20 to ...	2020-2021 Bud 2020-2021	Increase / (Decrease)	%
100-0039-000-011001	Cost Recovery	-131,329.96	-54,972.09	0.00	0.00	0.00	0.00	0.00%
100-0039-001-012000	CONTRACT SERVICES	649.66	63,578.27	41,793.06	10,000.00	10,000.00	0.00	0.00%
100-0039-001-013000	IT Services	10,095.70	10,375.12	6,574.45	7,300.00	7,300.00	0.00	0.00%
100-0039-002-026000	OFFICE SUPPLIES	2,215.79	1,016.09	816.04	1,000.00	1,000.00	0.00	0.00%
100-0039-004-040000	POSTAGE	1,105.74	977.57	13.70	1,000.00	1,000.00	0.00	0.00%
100-0039-004-041000	TELEPHONE	1,217.08	1,354.79	1,310.14	1,000.00	1,000.00	0.00	0.00%
100-0039-004-042000	TRAVEL/LODGING	13.75	50.00	0.00	0.00	0.00	0.00	0.00%
100-0039-004-042001	Conference & Meetings	0.00	20.00	0.00	750.00	750.00	0.00	0.00%
100-0039-004-042003	Training	215.00	0.00	0.00	800.00	800.00	0.00	0.00%
100-0039-004-043000	AUTOMOBILE/PRIVATE	7,582.89	7,560.00	6,300.00	7,717.00	7,717.00	0.00	0.00%
100-0039-006-062000	WORKERS COMP INSURANCE	14,107.25	14,181.84	11,108.00	11,201.00	11,761.05	560.05	5.00%
100-0039-007-070000	DUES/MEMBERSHIP/SUBSCRIPT	1,375.46	937.98	1,115.41	1,200.00	1,200.00	0.00	0.00%
100-0039-007-070004	Recruitment	1,972.72	428.34	471.50	0.00	0.00	0.00	0.00%
100-0039-007-072000	ADVERTISING	0.00	638.90	344.36	1,000.00	1,000.00	0.00	0.00%
100-0039-007-074001	EQUIPMENT REPLACEMENT	618.77	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 0039 - PLANNING:		376,062.60	412,287.50	346,934.26	431,795.00	428,398.05	-3,396.95	-0.79%
Department: 0045 - FIRE								
100-0045-000-001000	SALARIES	2,255,998.50	1,622,524.20	0.00	0.00	0.00	0.00	0.00%
100-0045-000-004000	HOLIDAY PAY	97,789.97	73,573.93	0.00	0.00	0.00	0.00	0.00%
100-0045-000-005000	RETIREE HEALTH BENEFITS	546,830.77	426,509.08	113,198.78	30,000.00	0.00	-30,000.00	-100.00%
100-0045-000-007000	MEDICARE	43,232.76	33,475.04	0.00	0.00	0.00	0.00	0.00%
100-0045-000-008000	PERS	339,033.41	251,788.60	676.80	0.00	0.00	0.00	0.00%
100-0045-000-011001	Cost Recovery	-101,740.86	-88,436.78	0.00	0.00	0.00	0.00	0.00%
100-0045-000-011002	Retiree Medical	0.00	0.00	0.00	0.00	112,000.00	112,000.00	0.00%
100-0045-001-012000	CONTRACT SERVICES	64,204.83	70,302.42	-169,880.09	4,712,210.00	27,806.00	-4,684,404.00	-99.41%
100-0045-001-012001	Contract Services/Consultant	0.00	-99,873.00	0.00	0.00	0.00	0.00	0.00%
100-0045-002-021000	AUTOMOTIVE FUELS	3,606.55	-4,847.37	0.00	0.00	0.00	0.00	0.00%
100-0045-004-040000	POSTAGE	60.69	5.65	0.00	0.00	0.00	0.00	0.00%
100-0045-005-052000	BUILDING & STRUCTURES MAIN	189.32	16,634.61	13,322.24	0.00	0.00	0.00	0.00%
100-0045-005-056000	EQUIPMENT REPAIRS	2,885.11	0.00	1,008.23	0.00	0.00	0.00	0.00%
100-0045-006-062000	WORKERS COMP INSURANCE	78,632.40	90,900.84	0.00	0.00	0.00	0.00	0.00%
100-0045-009-090000	Corte Madera Fire Dept	333,293.44	1,259,089.55	4,730,369.42	0.00	4,764,363.00	4,764,363.00	0.00%
Total Department: 0045 - FIRE:		3,664,016.89	3,651,646.77	4,688,695.38	4,742,210.00	4,904,169.00	161,959.00	3.42%
Department: 0047 - POLICE								
100-0047-015-000004	POLICE OPERATING	3,680,226.00	3,925,442.00	1,034,320.25	4,070,615.00	4,070,615.00	0.00	0.00%
Total Department: 0047 - POLICE:		3,680,226.00	3,925,442.00	1,034,320.25	4,070,615.00	4,070,615.00	0.00	0.00%
Department: 0048 - BUILDING INSPECTION								
100-0048-000-001000	SALARIES	149,519.03	188,536.98	178,826.50	209,820.00	112,653.00	-97,167.00	-46.31%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2019-2020 Bud 2019-20 to ...	2020-2021 Bud 2020-2021	Increase / (Decrease)	%
100-0048-000-001003	RHS	2,162.25	3,387.13	1,986.92	1,239.00	1,239.00	0.00	0.00%
100-0048-000-003000	PART TIME	9,085.00	9,590.00	7,550.00	10,000.00	10,000.00	0.00	0.00%
100-0048-000-005000	HEALTH BENEFITS	26,470.31	30,174.66	24,163.36	29,943.00	19,848.00	-10,095.00	-33.71%
100-0048-000-006000	LONG TERM DISABILITY	589.27	773.09	709.03	806.00	465.00	-341.00	-42.31%
100-0048-000-007000	MEDICARE	2,298.31	2,857.25	2,673.75	3,042.00	1,622.00	-1,420.00	-46.68%
100-0048-000-008000	PERS	13,474.88	15,973.55	14,858.93	19,133.00	9,139.00	-9,994.00	-52.23%
100-0048-000-009003	Vision	0.00	250.00	250.00	675.00	375.00	-300.00	-44.44%
100-0048-000-010000	SOCIAL SECURITY	563.27	594.58	468.10	0.00	0.00	0.00	0.00%
100-0048-000-011000	DEFERRED COMP	1,434.01	1,860.71	1,735.67	3,658.00	3,442.00	-216.00	-5.90%
100-0048-001-012000	CONTRACT SERVICES	214,581.25	207,562.63	208,866.28	206,650.00	198,651.00	-7,999.00	-3.87%
100-0048-001-013000	IT Services	2,200.11	7,886.04	6,422.72	1,220.00	6,500.00	5,280.00	432.79%
100-0048-002-026000	OFFICE SUPPLIES	302.14	368.90	1,902.39	200.00	200.00	0.00	0.00%
100-0048-002-028000	MATERIALS & SUPPLIES	0.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%
100-0048-004-041000	TELEPHONE	815.07	948.95	1,004.46	800.00	1,200.00	400.00	50.00%
100-0048-004-042003	Training	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-0048-005-056000	EQUIPMENT REPAIRS	781.00	781.00	0.00	0.00	0.00	0.00	0.00%
100-0048-006-062000	WORKERS COMP INSURANCE	5,245.34	8,727.82	7,825.00	7,891.00	8,443.00	552.00	7.00%
100-0048-007-070000	DUES/MEMBERSHIP/SUBSCRIPT	213.13	330.80	430.80	200.00	300.00	100.00	50.00%
100-0048-007-074001	EQUIPMENT REPLACEMENT	487.79	0.00	0.00	0.00	0.00	0.00	0.00%
100-0048-009-090002	Miscellaneous/Plan Checks	0.00	0.00	108,896.61	0.00	0.00	0.00	0.00%
Total Department: 0048 - BUILDING INSPECTION:		430,222.16	480,604.09	568,570.52	497,277.00	374,577.00	-122,700.00	-24.67%
Department: 0050 - ENGINEERING								
100-0050-000-001000	SALARIES	340,439.64	368,976.13	350,798.82	682,659.00	543,927.00	-138,732.00	-20.32%
100-0050-000-001003	RHS/ADMIN LEAVE	3,984.71	4,182.09	9,182.65	11,609.00	8,579.00	-3,030.00	-26.10%
100-0050-000-002000	OVERTIME	684.61	768.39	711.98	0.00	0.00	0.00	0.00%
100-0050-000-005000	HEALTH BENEFITS	79,159.51	73,967.72	63,230.37	138,133.00	101,311.00	-36,822.00	-26.66%
100-0050-000-006000	LONG TERM DISABILITY	1,281.47	1,390.50	1,459.31	2,586.00	2,461.00	-125.00	-4.83%
100-0050-000-007000	MEDICARE	4,922.82	5,344.71	5,026.15	9,899.00	7,864.00	-2,035.00	-20.56%
100-0050-000-008000	PERS	28,077.39	27,751.24	26,851.35	55,876.00	45,712.00	-10,164.00	-18.19%
100-0050-000-009003	VISION	519.98	0.00	462.47	1,920.00	1,620.00	-300.00	-15.63%
100-0050-000-009004	Phone Stipend	288.00	288.00	240.00	1,728.00	1,008.00	-720.00	-41.67%
100-0050-000-011000	DEFERRED COMP	3,435.51	3,248.30	3,248.38	8,387.00	13,920.00	5,533.00	65.97%
100-0050-000-011001	Cost Recovery	0.00	0.00	0.00	-300,000.00	-300,000.00	0.00	0.00%
100-0050-001-012000	CONTRACT SERVICES	119,303.44	90,850.82	35,106.93	85,953.00	220,124.00	134,171.00	156.10%
100-0050-001-013000	IT Services	25,160.95	25,369.47	20,933.19	30,000.00	26,500.00	-3,500.00	-11.67%
100-0050-002-026000	OFFICE SUPPLIES	5,989.27	4,451.04	10,444.42	14,700.00	4,700.00	-10,000.00	-68.03%
100-0050-003-030000	Utilities	1,125.00	30.11	1,356.00	5,088.00	5,088.00	0.00	0.00%
100-0050-004-040000	POSTAGE	701.16	392.44	182.06	300.00	300.00	0.00	0.00%
100-0050-004-041000	TELEPHONE	2,818.79	3,325.78	2,777.54	3,000.00	3,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2019-2020 Bud 2019-20 to ...	2020-2021 Bud 2020-2021	Increase / (Decrease)	%
100-0050-004-042000	TRAVEL/LODGING	1,732.01	174.25	206.10	500.00	500.00	0.00	0.00%
100-0050-004-042001	Conferences & Meetings	838.07	27.15	797.87	1,000.00	1,000.00	0.00	0.00%
100-0050-004-042003	Training	1,187.98	998.15	51.90	3,000.00	3,000.00	0.00	0.00%
100-0050-004-043000	AUTOMOBILE/PRIVATE	1,710.24	2,293.61	4,920.66	6,220.00	6,220.00	0.00	0.00%
100-0050-005-052000	BUILDING & STRUCTURES MAIN	22,266.05	21,523.22	14,416.89	21,870.00	21,870.00	0.00	0.00%
100-0050-005-053000	AUTOMOTIVE EQUIPMENT REPA	0.00	0.00	590.00	0.00	0.00	0.00	0.00%
100-0050-006-062000	WORKERS COMP INSURANCE	13,041.39	15,786.29	25,278.00	25,491.00	25,491.00	0.00	0.00%
100-0050-007-070000	DUES/MEMBERSHIP/SUBSCRIPT	2,952.68	4,740.78	7,507.44	3,000.00	6,000.00	3,000.00	100.00%
100-0050-007-070004	Recruitment	425.00	1,095.94	1,201.47	3,000.00	0.00	-3,000.00	-100.00%
100-0050-008-087012	Equipment Replacement	0.00	0.00	5,815.31	0.00	0.00	0.00	0.00%
Total Department: 0050 - ENGINEERING:		662,045.67	656,976.13	592,797.26	815,919.00	750,195.00	-65,724.00	-8.06%
Department: 0051 - STREETS								
100-0051-000-001000	SALARIES	373,209.53	365,693.93	269,404.00	320,589.00	305,853.00	-14,736.00	-4.60%
100-0051-000-001003	RHS/ADMIN LEAVE	12,057.37	12,298.51	7,801.21	5,077.00	5,892.00	815.00	16.05%
100-0051-000-002000	OVERTIME	14,813.72	23,441.62	11,404.74	10,000.00	10,000.00	0.00	0.00%
100-0051-000-005000	HEALTH BENEFITS	128,131.57	142,432.27	79,053.88	120,605.00	121,792.00	1,187.00	0.98%
100-0051-000-006000	LONG TERM DISABILITY	1,381.96	1,475.68	1,068.78	1,683.00	1,411.00	-272.00	-16.16%
100-0051-000-007000	MEDICARE	5,752.21	5,599.84	4,011.97	4,649.00	4,332.00	-317.00	-6.82%
100-0051-000-008000	PERS	26,250.67	25,418.55	17,856.23	25,730.00	23,597.00	-2,133.00	-8.29%
100-0051-000-009001	UNIFORM & VISION	870.14	1,143.31	1,450.00	0.00	1,080.00	1,080.00	0.00%
100-0051-000-009004	Phone Stipend	708.00	792.00	660.00	792.00	792.00	0.00	0.00%
100-0051-000-011000	DEFERRED COMP	3,506.70	3,332.44	2,511.99	5,702.00	11,950.00	6,248.00	109.58%
100-0051-001-012000	CONTRACT SERVICES	121,607.46	132,401.16	126,373.98	120,000.00	120,630.00	630.00	0.53%
100-0051-001-013000	IT Services	1,039.63	838.41	442.00	1,735.00	1,735.00	0.00	0.00%
100-0051-002-021000	AUTOMOTIVE FUELS	5,709.94	7,204.07	4,144.79	7,000.00	7,000.00	0.00	0.00%
100-0051-002-025000	SMALL TOOLS & EQUIPMENT	9,941.91	24,119.48	14,864.84	20,000.00	20,000.00	0.00	0.00%
100-0051-002-026000	OFFICE SUPPLIES	0.00	22.25	0.00	0.00	0.00	0.00	0.00%
100-0051-002-027000	UNIFORM & CLOTHING	1,181.76	2,450.66	2,601.05	2,500.00	2,500.00	0.00	0.00%
100-0051-003-030000	UTILITIES	10,552.96	22,244.24	11,168.49	21,200.00	21,200.00	0.00	0.00%
100-0051-003-031000	STREET LIGHTING	126,487.03	144,160.39	115,553.38	113,583.00	113,583.00	0.00	0.00%
100-0051-003-035000	MISC UTILITIES	22,660.50	17,330.50	17,534.70	25,000.00	25,000.00	0.00	0.00%
100-0051-004-041000	TELEPHONE	1,523.57	1,730.66	1,408.52	1,500.00	1,500.00	0.00	0.00%
100-0051-004-042000	TRAVEL/LODGING	0.00	447.76	41.84	2,000.00	2,000.00	0.00	0.00%
100-0051-004-042003	Training	2,119.00	472.00	0.00	4,000.00	4,000.00	0.00	0.00%
100-0051-004-043000	AUTOMOBILE/PRIVATE	4,861.59	5,331.14	4,212.80	2,020.00	2,020.00	0.00	0.00%
100-0051-005-052000	BUILDING & STRUCTURES MAIN	585.67	24,501.74	2,475.26	7,500.00	7,500.00	0.00	0.00%
100-0051-005-053000	AUTOMOTIVE EQUIPMENT REPA	12,864.17	14,629.50	13,602.64	22,500.00	22,500.00	0.00	0.00%
100-0051-005-056000	EQUIPMENT REPAIRS	2,949.23	26,267.86	2,692.59	20,000.00	20,000.00	0.00	0.00%
100-0051-005-057000	STREETS/ALLIES/SIDEWALKS	86,811.78	85,397.97	67,646.78	90,250.00	47,250.00	-43,000.00	-47.65%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2019-2020 Bud 2019-20 to ...	2020-2021 Bud 2020-2021	Increase / (Decrease)	%
100-0051-006-062000	WORKERS COMP INSURANCE	10,605.42	12,996.48	14,333.80	14,750.40	14,750.40	0.00	0.00%
100-0051-006-063001	Unemployment Comp	0.00	5,880.00	256.00	12,753.00	12,753.00	0.00	0.00%
100-0051-007-070000	DUES/MEMBERSHIP/SUBSCRIPT	1,020.59	2,218.91	1,026.12	3,500.00	3,500.00	0.00	0.00%
100-0051-007-070004	Recruitment	173.25	595.75	0.00	0.00	0.00	0.00	0.00%
100-0051-007-073002	CONTINGENCY SPEC	10,130.37	0.00	0.00	0.00	0.00	0.00	0.00%
100-0051-007-074000	RENT	6,600.00	7,200.00	6,600.00	7,200.00	7,200.00	0.00	0.00%
100-0051-007-074001	EQUIPMENT REPLACEMENT	13,756.76	13,756.76	44,968.09	55,475.00	13,475.00	-42,000.00	-75.71%
Total Department: 0051 - STREETS:		1,019,864.46	1,133,825.84	847,170.47	1,049,293.40	956,795.40	-92,498.00	-8.82%
Department: 0071 - PARKS								
100-0071-000-001000	SALARIES	150,662.56	176,750.15	250,025.78	308,516.00	312,988.00	4,472.00	1.45%
100-0071-000-001003	RHS/ADMIN LEAVE	5,754.08	5,223.90	1,363.39	2,365.00	2,733.00	368.00	15.56%
100-0071-000-002000	OVERTIME	4,005.31	3,597.03	4,330.55	5,000.00	5,000.00	0.00	0.00%
100-0071-000-005000	HEALTH BENEFITS	23,684.89	39,494.22	53,330.53	82,705.00	105,109.00	22,404.00	27.09%
100-0071-000-006000	LONG TERM DISABILITY	492.51	673.76	907.21	1,268.00	1,437.00	169.00	13.33%
100-0071-000-007000	MEDICARE	2,054.47	2,568.51	3,601.57	4,473.00	4,484.00	11.00	0.25%
100-0071-000-008000	PERS	8,748.80	10,932.92	17,446.01	25,572.00	26,823.00	1,251.00	4.89%
100-0071-000-009001	UNIFORM & VISION	850.00	1,148.62	0.00	0.00	1,500.00	1,500.00	0.00%
100-0071-000-009004	Phone Stipend	324.00	360.00	300.00	360.00	360.00	0.00	0.00%
100-0071-000-011000	DEFERRED COMP	1,263.06	1,538.09	2,242.89	6,049.00	7,250.00	1,201.00	19.85%
100-0071-001-012000	CONTRACT SERVICES	136,219.71	172,454.89	40,423.18	77,500.00	77,500.00	0.00	0.00%
100-0071-001-013000	IT Services	0.00	0.00	68.00	0.00	0.00	0.00	0.00%
100-0071-002-021000	AUTOMOTIVE FUELS	5,709.89	7,204.03	4,028.63	7,000.00	7,000.00	0.00	0.00%
100-0071-002-025000	SMALL TOOLS & EQUIPMENT	10,655.75	10,733.22	16,836.40	8,500.00	8,500.00	0.00	0.00%
100-0071-002-027000	UNIFORM & CLOTHING	1,303.05	2,038.19	2,144.35	2,500.00	2,500.00	0.00	0.00%
100-0071-003-030000	UTILITIES	1,950.39	1,986.37	16,849.94	1,802.00	1,802.00	0.00	0.00%
100-0071-003-034000	WATER/PARKS	81,785.47	106,833.11	75,009.07	124,500.00	124,500.00	0.00	0.00%
100-0071-004-043000	AUTOMOBILE/PRIVATE	2,681.10	2,450.24	1,750.00	0.00	0.00	0.00	0.00%
100-0071-005-050000	LANDSCAPING	44,387.86	43,263.96	25,191.67	27,000.00	27,000.00	0.00	0.00%
100-0071-005-052000	BUILDING & STRUCTURES MAIN	14,770.36	14,570.10	24,264.02	20,000.00	15,000.00	-5,000.00	-25.00%
100-0071-005-056000	EQUIPMENT REPAIRS	247.19	2,708.31	0.00	3,500.00	3,500.00	0.00	0.00%
100-0071-006-062000	WORKERS COMP INSURANCE	8,434.89	10,026.39	11,506.00	10,837.00	10,837.00	0.00	0.00%
100-0071-007-070000	DUES/MEMBERSHIP/SUBSCRIPT	600.00	600.00	0.00	0.00	0.00	0.00	0.00%
100-0071-007-070004	Recruitment	0.00	1,138.50	0.00	0.00	0.00	0.00	0.00%
100-0071-007-074001	EQUIPMENT REPLACEMENT	15,430.61	0.00	0.00	0.00	0.00	0.00	0.00%
100-0071-008-087008	OTHER EQUIPMENT	-3,824.17	-5,052.09	-1,054.30	-4,500.00	-4,500.00	0.00	0.00%
Total Department: 0071 - PARKS:		518,191.78	613,242.42	550,564.89	714,947.00	741,323.00	26,376.00	3.69%
Department: 0072 - PARK & RECREATION								
100-0072-000-001000	SALARIES	226,530.18	237,995.08	220,996.96	258,074.00	76,560.00	-181,514.00	-70.33%
100-0072-000-001003	RHS/ADMIN LEAVE	9,587.88	11,172.86	2,735.08	7,489.00	2,802.00	-4,687.00	-62.59%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2019-2020 Bud 2019-20 to ...	2020-2021 Bud 2020-2021	Increase / (Decrease)	%
100-0072-000-003000	PART TIME	45,201.10	44,076.00	15,532.25	57,000.00	57,000.00	0.00	0.00%
100-0072-000-005000	HEALTH BENEFITS	75,918.17	68,790.56	51,892.80	76,849.00	39,099.00	-37,750.00	-49.12%
100-0072-000-006000	LONG TERM DISABILITY	1,016.02	1,115.29	1,009.50	1,115.00	392.00	-723.00	-64.84%
100-0072-000-007000	MEDICARE	3,933.44	4,154.02	3,401.82	8,103.00	5,471.00	-2,632.00	-32.48%
100-0072-000-008000	PERS	20,107.30	19,669.41	18,270.33	22,672.00	5,168.00	-17,504.00	-77.21%
100-0072-000-009003	VISION	0.00	208.00	0.00	750.00	300.00	-450.00	-60.00%
100-0072-000-009004	Phone Stipend	1,440.00	1,500.00	1,200.00	3,120.00	1,560.00	-1,560.00	-50.00%
100-0072-000-010000	SOCIAL SECURITY	2,762.77	2,772.38	962.99	0.00	0.00	0.00	0.00%
100-0072-000-011000	DEFERRED COMP	2,253.36	2,365.79	2,193.64	2,971.00	766.00	-2,205.00	-74.22%
100-0072-000-011001	Cost Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-0072-001-012000	CONTRACT SERVICES	197,240.15	215,290.79	184,856.49	223,000.00	223,000.00	0.00	0.00%
100-0072-001-012009	GYM COSTS	20,444.00	22,105.46	16,755.31	20,000.00	20,000.00	0.00	0.00%
100-0072-001-012032	REC DESK FEES	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
100-0072-001-013000	IT Services	15,042.73	11,514.29	13,399.18	15,400.00	15,400.00	0.00	0.00%
100-0072-002-024000	PRINTED & PHOTOGRAPHIC	0.00	0.00	1,442.92	10,000.00	10,000.00	0.00	0.00%
100-0072-002-026000	OFFICE SUPPLIES	1,753.96	2,982.81	2,810.05	2,500.00	2,500.00	0.00	0.00%
100-0072-002-028000	MATERIALS & SUPPLIES	21,092.42	20,776.14	18,243.85	27,500.00	27,500.00	0.00	0.00%
100-0072-004-040000	POSTAGE	311.61	229.74	0.00	2,000.00	2,000.00	0.00	0.00%
100-0072-004-041000	TELEPHONE	3,270.29	3,434.34	2,917.87	3,300.00	3,300.00	0.00	0.00%
100-0072-004-042000	TRAVEL/LODGING	1,235.34	54.69	0.00	1,200.00	1,200.00	0.00	0.00%
100-0072-004-042003	Training	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
100-0072-004-043000	AUTOMOBILE/PRIVATE	7,800.00	7,975.00	6,500.00	7,800.00	7,800.00	0.00	0.00%
100-0072-005-052000	BUILDING & STRUCTURES MAIN	14,994.71	11,533.81	11,061.08	7,500.00	7,500.00	0.00	0.00%
100-0072-006-062000	WORKERS COMP INSURANCE	7,755.70	9,084.17	9,625.00	9,706.00	9,706.00	0.00	0.00%
100-0072-006-064000	INSURANCE/MISC	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
100-0072-007-070000	DUES/MEMBERSHIP/SUBSCRIPT	737.03	569.71	320.00	320.00	320.00	0.00	0.00%
100-0072-007-070004	Recruitment	452.00	0.00	32.00	0.00	0.00	0.00	0.00%
Total Department: 0072 - PARK & RECREATION:		680,880.16	699,370.34	586,159.12	773,119.00	524,094.00	-249,025.00	-32.21%
Department: 0080 - LIBRARY								
100-0080-000-001000	SALARIES	399,017.36	403,761.68	298,146.21	422,451.00	258,915.00	-163,536.00	-38.71%
100-0080-000-001003	RHS/ADMIN LEAVE	7,112.69	6,710.14	-5,559.46	4,000.00	4,000.00	0.00	0.00%
100-0080-000-003000	PART TIME	57,902.21	60,244.59	54,105.41	65,968.00	44,436.60	-21,531.40	-32.64%
100-0080-000-003001	CONTRACT	160.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-0080-000-005000	HEALTH BENEFITS	110,866.00	92,166.73	65,972.59	112,260.00	79,951.00	-32,309.00	-28.78%
100-0080-000-006000	LONG TERM DISABILITY	1,543.88	1,722.17	1,142.46	1,646.00	1,123.00	-523.00	-31.77%
100-0080-000-007000	MEDICARE	6,673.14	6,786.57	5,116.47	11,172.00	7,001.00	-4,171.00	-37.33%
100-0080-000-008000	PERS	33,720.68	32,310.54	23,325.55	42,229.00	24,582.00	-17,647.00	-41.79%
100-0080-000-009003	VISION	442.00	456.87	973.00	1,800.00	1,200.00	-600.00	-33.33%
100-0080-000-010000	SOCIAL SECURITY	3,494.65	3,584.72	3,307.06	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2019-2020 Bud 2019-20 to ...	2020-2021 Bud 2020-2021	Increase / (Decrease)	%
100-0080-000-011000	DEFERRED COMP	2,916.26	2,878.32	2,497.09	11,725.00	8,013.00	-3,712.00	-31.66%
100-0080-001-012000	CONTRACT SERVICES	717.15	1,802.21	1,104.82	2,600.00	2,600.00	0.00	0.00%
100-0080-001-013000	IT Services	7,518.23	9,273.92	6,806.32	22,000.00	19,000.00	-3,000.00	-13.64%
100-0080-002-024000	PRINTED & PHOTOGRAPHIC	32,051.33	29,881.94	19,441.80	30,000.00	24,000.00	-6,000.00	-20.00%
100-0080-002-024001	CHILDREN'S BOOKS	10,154.22	10,019.57	6,582.64	10,000.00	10,000.00	0.00	0.00%
100-0080-002-024002	ADULT AUDIOVISUAL	2,755.37	5,484.15	4,695.95	5,564.00	4,000.00	-1,564.00	-28.11%
100-0080-002-024003	ADULT SUBSCRIPTIONS	4,957.56	5,087.95	5,008.20	5,072.00	2,000.00	-3,072.00	-60.57%
100-0080-002-024004	CHILDRENS AUDIOVISUAL	1,119.80	1,482.51	219.75	1,507.00	1,500.00	-7.00	-0.46%
100-0080-002-024006	E BOOKS	0.00	1,500.00	9,436.69	1,550.00	1,000.00	-550.00	-35.48%
100-0080-002-024007	Electronic & Digital Services	0.00	0.00	1,962.55	6,250.00	1,000.00	-5,250.00	-84.00%
100-0080-002-026000	OFFICE SUPPLIES	11,153.94	12,924.27	10,291.88	12,200.00	6,000.00	-6,200.00	-50.82%
100-0080-004-040000	POSTAGE	373.28	305.92	120.72	500.00	500.00	0.00	0.00%
100-0080-004-041000	TELEPHONE	815.06	948.92	1,004.45	620.00	1,200.00	580.00	93.55%
100-0080-004-042000	TRAVEL/LODGING	0.00	0.00	0.00	500.00	100.00	-400.00	-80.00%
100-0080-004-042001	Conferences & Meetings	0.00	118.21	0.00	400.00	100.00	-300.00	-75.00%
100-0080-004-042003	Training	173.64	308.40	0.00	500.00	500.00	0.00	0.00%
100-0080-004-043000	AUTOMOBILE/PRIVATE	4,238.20	4,200.00	2,479.25	4,200.00	4,200.00	0.00	0.00%
100-0080-005-052000	BUILDING & STRUCTURES MAIN'	590.69	2,204.86	21.91	750.00	500.00	-250.00	-33.33%
100-0080-005-056000	EQUIPMENT REPAIRS	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-0080-006-062000	WORKERS COMP INSURANCE	13,303.78	15,666.40	15,755.00	15,888.00	16,682.40	794.40	5.00%
100-0080-006-063000	UNEMPLOYMENT COMPENSATI	54.00	239.00	0.00	0.00	0.00	0.00	0.00%
100-0080-007-070000	DUES/MEMBERSHIP/SUBSCRIPT	1,427.58	1,403.05	816.30	2,500.00	900.00	-1,600.00	-64.00%
100-0080-007-070001	MARINET ANNUAL FEES	77,821.59	81,571.07	81,207.11	85,700.00	89,668.00	3,968.00	4.63%
100-0080-007-070004	Recruitment	746.20	721.91	1,374.11	250.00	250.00	0.00	0.00%
100-0080-007-072000	ADVERTISING	131.42	141.70	6.40	200.00	200.00	0.00	0.00%
100-0080-007-073002	CONTINGENCY SPEC	0.00	24,374.00	0.00	10,000.00	0.00	-10,000.00	-100.00%
100-0080-007-074001	EQUIPMENT REPLACEMENT	2,205.52	1,720.29	1,198.32	14,661.00	10,000.00	-4,661.00	-31.79%
100-0080-009-090000	Special Projects Programs	0.00	10,230.34	12,990.38	12,000.00	12,000.00	0.00	0.00%
Total Department: 0080 - LIBRARY:		796,157.43	832,232.92	631,550.93	918,863.00	637,322.00	-281,541.00	-30.64%
Department: 0085 - Heritage Board								
100-0085-000-001000	Salaries	24,316.65	29,052.22	0.00	11,721.00	0.00	-11,721.00	-100.00%
100-0085-000-002000	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-0085-000-005000	Health Benefits	4,108.74	4,836.59	0.00	1,867.00	0.00	-1,867.00	-100.00%
100-0085-000-006000	Long Term Disability	104.46	119.33	0.00	52.00	0.00	-52.00	-100.00%
100-0085-000-007000	Medicare	324.56	407.19	0.00	167.00	0.00	-167.00	-100.00%
100-0085-000-008000	PERS	2,343.73	2,589.40	0.00	1,200.00	0.00	-1,200.00	-100.00%
100-0085-000-011000	Deferred Comp	231.34	611.16	-341.73	115.00	0.00	-115.00	-100.00%
100-0085-001-012000	Contract Services	5,558.75	2,867.50	1,885.80	3,200.00	1,000.00	-2,200.00	-68.75%
100-0085-002-026000	Office Supplies	819.65	559.00	0.00	600.00	0.00	-600.00	-100.00%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Activity	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2019-2020 Bud 2019-20 to ...	2020-2021 Bud 2020-2021	Increase / (Decrease)	%
100-0085-004-040000	POSTAGE	33.10	4.08	0.00	20.00	0.00	-20.00	-100.00%
100-0085-007-070000	Dues/Memberships/Subscrip	180.00	180.00	0.00	180.00	0.00	-180.00	-100.00%
100-0085-007-074000	Rent	160.00	160.00	0.00	160.00	0.00	-160.00	-100.00%
Total Department: 0085 - Heritage Board:		38,180.98	41,386.47	1,544.07	19,282.00	1,000.00	-18,282.00	-94.81%
Department: 0092 - DEBT SERVICE								
100-0092-009-091000	INTEREST EXPENSE	67,278.10	60,637.60	0.00	0.00	0.00	0.00	0.00%
100-0092-009-096000	MERA BOND PAYMENT	39,767.54	39,812.49	39,707.60	40,000.00	40,000.00	0.00	0.00%
100-0092-009-097001	Synthetic Field Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-0092-009-098000	New Fire Truck Lease	83,434.71	85,695.79	384,939.55	97,955.00	0.00	-97,955.00	-100.00%
100-0092-009-099000	CORP YARD LOAN PAYMENT	189,321.00	193,700.00	242,079.45	242,079.45	242,080.00	0.55	0.00%
Total Department: 0092 - DEBT SERVICE:		379,801.35	379,845.88	666,726.60	380,034.45	282,080.00	-97,954.45	-25.78%
Department: 9999 - TRANSFER								
100-9999-302-0000	Transfer Out	4,075,470.72	1,446,608.00	0.00	0.00	0.00	0.00	0.00%
100-9999-302-000002	TRANSFER TO INSURANCE FUND	224,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00%
100-9999-302-000006	TRANSFER TO CAPITAL	546,617.33	52,134.79	0.00	100,000.00	100,000.00	0.00	0.00%
Total Department: 9999 - TRANSFER:		4,846,088.05	1,598,742.79	0.00	200,000.00	200,000.00	0.00	0.00%
Report Total:		-1,757,198.95	2,100,296.05	3,629,167.18	-161,500.00	-593,528.30	-432,028.30	267.51%

Fund	2017-2018	2018-2019	2019-2020	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	Total Activity	Total Activity	Total Activity	2019-2020 Bud 2019-20 to ...	2020-2021 Bud 2020-2021	Increase / (Decrease)	
100 - GENERAL FUND	-1,757,198.95	2,100,296.05	3,629,167.18	-161,500.00	-593,528.30	-432,028.30	267.51%
Report Total:	-1,757,198.95	2,100,296.05	3,629,167.18	-161,500.00	-593,528.30	-432,028.30	267.51%