

RESOLUTION NO. 2021-35

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUADALUPE, CALIFORNIA, ADOPTING
THE REVISED PROPOSED BUDGET FOR THE 2021-22 FISCAL YEAR**

WHEREAS, City Staff prepared and presented a preliminary draft budget to the City Council during a budget workshop at a special City Council meeting on April 11, 2021; and

WHEREAS, the City Council assisted in the development of the proposed budget and further direction was provided to City Staff; and

WHEREAS, City Staff reevaluated expenditures per the preliminary draft presented during the budget workshop to arrive at a balanced budget, which was presented to the City Council on May 11, 2021; and

WHEREAS, the City Council made further recommendations to reduce costs, specifically associated with the Police Department and the Capital Facilities Fund, at the May 11, 2021 Council meeting, and requested that changes to the budget be prepared consistent with these recommendations and to bring the budget back to the City Council at a future meeting for final approval; and

WHEREAS, the revised proposed City Budget, Capital Improvements Project, and Capital Facilities Fund Program of Projects for Fiscal Year 2021-2022 for the City of Guadalupe have been submitted to the City Council, have been considered, and are in final form and substance acceptable to the City Council.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Guadalupe that the following reports, attached to the staff report for this item, are hereby approved:

1. Fiscal Year 2021-2022 City Budget;
2. Fiscal Year 2021-2022 Capital Improvements Projects;
3. Fiscal Year 2021-2022 Capital Facilities Fund Program of Projects;
4. All encumbrances as of June 30, 2021, as represented by outstanding purchase orders and approved capital projects in process, are hereby authorized to be carried forward and appropriated into the 2021-2022 fiscal year budget as determined by the Finance Director along with any excess general fund revenue;
5. The City Administrator, or his delegee, is authorized to take all necessary actions to implement the provisions of said budget, capital improvement projects, and capital facilities fund program of projects as adopted on this date, including future adjustments for unanticipated expenditures offset by revenues, and transfers of budget amounts within a fund;

6. That the City Administrator, or his delegee, is also authorized, until otherwise directed, to underfill position classifications by existing classifications when warranted to address operational demands; and
7. The City Clerk is hereby authorized to make minor changes herein to address clerical errors, so long as substantial conformance of the intent of this document is maintained. In doing so, the City Clerk shall consult with the City Administrator and City Attorney concerning any changes deemed necessary.

PASSED AND ADOPTED at a regular meeting on the 25th of May 2021 by the following vote:

MOTION: ARISTON JULIAN / GILBERT ROBLES

AYES: 5 Councilmembers: Ramirez, Cardenas, Julian, Robles Costa Jr.

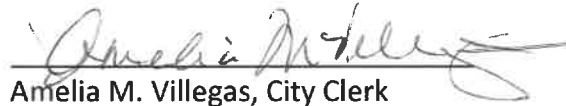
NOES: 0

ABSENT: 0

ABSTAIN: 0

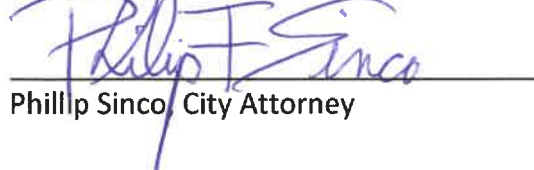
I, **Amelia M. Villegas**, City Clerk of the City of Guadalupe, **DO HEREBY CERTIFY** that the foregoing Resolution, being **Resolution No. 2021-35** has been duly signed by the Mayor and attested by the City Clerk, all at a regular meeting of the City Council, held May 25, 2021 and that same was approved and adopted.

ATTEST:


Amelia M. Villegas, City Clerk


Ariston Julian, Mayor

APPROVED AS TO FORM:


Phillip Sinco, City Attorney

City of Guadalupe



City Budget Draft

Fiscal Year July 1, 2021 through June 30, 2022

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GENERAL FUND REVENUE

GENERAL FUND REVENUE	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	
Taxes:							
3130 Sales & Use Tax	450,002	403,000	449,876	441,000	441,000	511,345	*updated projection from HDL on 4.2.21
3135 Franchise Fees	180,813	180,000	259,210	248,000	248,000	260,000	*annualization of monthly amounts from waste mgmt, quarterly from charter, annual for social and pge
3136 Local Sales Tax	160,145	150,000	154,080	156,000	156,000	800,000	*per Howard Longballa from HDL Meas X and Meas N Estimate; updated projection from HDL on 4.2.21
3140 Real Property Transfer Tax	24,557	25,000	28,394	29,000	29,000	25,000	*includes annualization of monthly amounts based on current year FY2021
3145 Property Tax	1,124,844	1,150,500	1,273,499	1,409,600	1,409,600	1,550,000	*per projection from the county
3150 Utility User Tax	408,899	421,000	442,934	441,000	441,000	450,000	*69% of budget through Feb 2021, resulting in about 2% over budgeted amount of \$441k, assume same est.
3210 Bus. License/Gross Receipts Tax	304,869	310,000	279,629	305,000	272,000	272,000	*estimate similar to estimate for current year, includes tobacco license for 8 vendors at \$413
Total Taxes	2,654,129	2,639,500	2,887,622	3,029,600	2,996,600	3,868,345	
Building & Planning:							
3215 Building Permits	197,021	265,000	276,474	298,596	266,211	261,230	*Pasader 53 lots; escalante meadows; annualized current year other permits
3216 Other Licenses & Permits	25,572	16,000	36,795	28,621	20,000	28,230	*Pasader 53 lots; escalante meadows; annualized current year other permits
3217 Electrical Permit	37,279	26,000	56,084	59,859	34,000	59,000	*Pasader 53 lots; escalante meadows; annualized current year other permits
3218 Mechanical Permit	37,489	24,000	47,388	43,825	21,000	33,300	*Pasader 53 lots; escalante meadows; annualized current year other permits
3219 Plumbing Permit	45,020	30,000	154,218	74,471	20,000	66,500	*Pasader 53 lots; escalante meadows; annualized current year other permits
3220 Plan Check Other	87,657	54,000	131,693	129,948	49,000	117,900	*Pasader 53 lots; escalante meadows; annualized current year other permits
3223 Over the Counter Plan check	1,510	500	3,126	510	510	510	*similar to FY21
3521 General Plan Update	-	161,000	-	164,220	164,220	133,994	*received \$30,226 in March 2021, assume remainder in next year.
REAP/LEAP Grant	-	-	-	-	40,000	169,280	*LEAP Grant is \$65,000 for environmental part of GP Update; REAP Grant to offset planning expenses.
3522 Grading Permits	2,118	2,400	912	900	900	900	*similar to FY21
3525 Public Improvement Plan Check	795	1,000	490	500	500	500	*similar to FY21
3537 Plans & Specs	25,145	16,000	39,730	25,000	15,000	21,300	*similar to FY21
3618 Administrative Overhead	45,656	50,000	66,739	62,000	62,000	30,000	*includes annualization of monthly amounts based on current year FY2021
Total Building & Planning	505,262	645,900	813,649	888,450	693,341	922,644	
Public Safety:							
3310 Criminal Fines & Penalties	7,333	8,700	745	600	600	300	*includes annualization of monthly amounts based on current year FY2021
3320 Other Fines & Penalties	17,769	20,000	11,526	12,300	12,300	5,000	*includes annualization of monthly amounts based on current year FY2021
3450 POST Training	-	5,000	6,604	5,100	5,100	-	*Per request of police department, reimbursement to offset costs on PD budget
3483 School Resource Officer	42,580	43,222	20,174	44,086	44,086	-	*Per request of police department, reimbursement to offset costs on PD budget
3406 COPS Grants	100,000	100,000	155,796	166,000	166,000	166,000	*similar to FY21
3490 Other Government Grants	3,650	5,000	6,204	5,100	5,100	5,100	*similar to FY21
3498 Vehicle Anti-Theft	2,953	3,900	3,995	3,978	3,978	3,978	*similar to FY21
3547 Special Fire Services	14,688	12,000	23,223	12,240	12,240	-	*Per request of fire department, reimbursement for strike teams to offset costs on Fire budget
3548 AMR Ambulance Revenue	15,777	15,000	17,398	9,318	9,318	16,000	*includes annualization of monthly amounts based on current year FY2021
3549 CA OES Fire Assistance *	(2,707)	-	-	-	-	-	
3560 Special Police Services	1,333	-	1,375	-	-	-	
3619 Police Overhead	-	50,000	35,885	51,000	35,000	-	*Per request of police department, police admin revenue airport to Fund 42
3643 Misc. Revenue - Police	25,400	26,000	29,604	26,520	26,520	15,000	*includes annualization of monthly amounts based on current year FY2021
Total Public Safety	228,774	288,822	312,529	336,242	320,242	211,378	

GENERAL FUND REVENUE CONTINUED

GENERAL FUND REVENUE	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	
3481 CA Beverage Container Grant	9,070	5,000	7,982	4,300	4,300	-	
3499 Revenue from Other Agencies	60,476	195,000	206,942	192,500	245,000	-	*previously reimbursement from airport was coded here but now it offsets PD budget
3550 Other Permits & Fees	4,103	3,000	2,197	2,200	2,200	3,200	*includes annualization of monthly amounts based on current year FY2021
3580 Other Service Charges	435	500	600	510	510	500	*similar to FY21
3604 Contributions, non-gov't.	90,000	90,000	90,000	90,000	90,000	90,000	Per conversation with contact person, similar to FY21
3479 Contributions, other	-	-	1,298	-	-	-	
3610 Rental of Property	111,681	100,000	114,626	113,000	100,000	100,000	*similar to FY21
3615 Refund - Prior Year Exp.	1,030	-	494	-	-	-	
3620 Miscellaneous Income	25,733	3,000	4,728	3,060	3,060	1,500	*includes annualization of monthly amounts based on current year FY2021
3621 Over/Short	(12)	-	(125)	-	-	-	
3622 Business License Late Charge	-	400	-	-	-	-	
3625 Public Donations	-	-	2,210	-	-	-	
3134 Dividends	1,166	1,500	1,593	1,530	1,530	1,600	*includes annualization of monthly amounts based on current year FY2021
3605 Interest Income	6,699	5,000	14,205	15,000	15,000	5,000	*includes annualization of monthly amounts based on current year FY2021; low interest rates
3606 Investment Income	3,595	-	(11,856)	-	-	(12,000)	*similar to FY20
3638 W/C Reimbursement	47,002	35,000	36,385	-	-	-	
3646 Sale of Surplus Property	494	-	-	-	-	-	
Total Other Revenue	361,471	438,400	471,279	422,100	461,600	189,800	
Transfers:							
Various Regular Interfund Transfers	491,360	777,600	777,600	822,212	852,800	850,400	
Total Transfers	491,360	777,600	777,600	822,212	852,800	850,400	
TOTAL GENERAL FUND REVENUE	4,240,995	4,790,222	5,262,679	5,498,604	5,324,583	6,042,567	

TRANSFERS TO GENERAL FUND

TRANSFERS TO GENERAL FUND	Actual	Actual	Budget	Actual	Budget
	2018/19	2019/20	2020/21	2020/21	2021/22
Enterprise Funds					
3810 Water	109,992	279,200	286,212	294,900	315,600
3815 Wastewater	205,896	194,900	198,390	215,000	226,600
3831 Transit	34,992	35,000	35,000	35,000	35,000
Sub-Total Enterprise Funds	350,880	509,100	519,602	544,900	577,200
Street Funds					
71 Measure A	-	82,600	77,928	99,881	95,250
20 Gas Tax	-	-	19,584	2,719	3,150
22 LTF - Roads	-	-	-	-	-
Sub-Total Street Funds	-	82,600	97,512	102,600	98,400
Other Funds					
67 CDBG Micro	492	8,000	30,000	30,000	-
65 Lighting District	11,436	9,033	7,752	8,034	6,155
60 Lighting & Landscape District	3,552	3,867	2,346	2,266	3,645
Sub-Total Other Funds	15,480	20,900	40,098	40,300	9,800
26 Successor Agency Operating	125,000	165,000	165,000	165,000	165,000
Grand Total General Fund Transfers	491,360	777,600	822,212	852,800	850,400
	Transfers based on Cost Allocation Study	Transfers based on Cost Allocation Study		Transfers based on Cost Allocation Study	Estimate based on draft Cost Alloc Study

Department: City Council - 4100

General Fund - 01	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100	750	-	1,650	1,800	1,800	1,800	Treasurer \$150 per month
Salaries - Part-time	0125	9,600	9,000	9,150	9,000	9,000	9,000	5 Council \$150 per month
Salaries - Temporary	0150	-	-	-	-	-	-	
Overtime	0200	-	-	-	-	-	-	
Retirement - PERS	0250	-	-	-	-	-	-	
FICA/Medicare	0300	792	689	827	830	830	830	at 7.65%
Workers' Compensation	0350	273	528	441	528	528	640	Based on estimate provided by CAJPIA
Unemployment Insurance	0360	-	-	-	-	-	-	
Medical Insurance	0400	474	-	-	-	-	-	
Other Benefits	0450	-	-	-	-	-	-	
Deferred Comp.	0545	-	-	-	-	-	-	
Dental Insurance	0560	-	-	-	-	-	-	
Vision Insurance	0570	-	-	-	-	-	-	
Sub-total		11,889	10,217	12,067	12,158	12,158	12,270	
SUPPLIES & SERVICES:								
Utilities	1100	-	-	-	-	-	-	
Communications	1150	648	660	598	670	670	-	Council member no longer cellphone
Office Supplies & Postage	1200	-	-	-	-	-	-	
Advertising & Publication	1250	-	-	-	-	-	-	
Business Exp. & Training	1300	1,110	1,800	2,043	2,500	2,500	2,500	similar to prior
Memberships, dues,subscriptions	1350	2,481	2,500	825	-	-	-	
Equipment Maintenance	1400	-	-	-	-	-	-	
Facility Maintenance	1450	-	-	-	-	-	-	
Vehicle Maintenance	1460	-	-	-	-	-	-	
Equipment Replacement	1500	-	-	-	-	-	-	
Operating Supplies & Exp.	1550	76	200	169	300	300	300	similar to prior
Fuel & lubricants	1560	-	-	-	-	-	-	
Elections	1600	-	-	-	-	-	-	
Out-of-State Sales Taxes	1651	-	-	-	-	-	-	
Bank Service Charges	1750	-	-	-	-	-	-	
Labor Negotiations	2149	-	-	-	-	-	-	
Professional services	2150	-	-	-	-	-	-	
Information Technology Svs	2151	-	-	-	-	-	-	
Equipment Rental	2200	-	-	-	-	-	-	
Liability Insurance	2300	-	-	-	-	-	-	
Services by other Agencies	2350	-	-	-	-	-	-	
Sub-total		4,315	5,160	3,635	3,470	3,470	2,800	
CAPITAL OUTLAY:								
Buildings	3100	-	-	-	-	-	-	
Improve. other than Buildings	3150	-	-	-	-	-	-	
Land	3170	-	-	-	-	-	-	
Equipment	3200	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
OTHER FINANCING USES:								
Debt Service Principal	4000	-	-	-	-	-	-	
Debt Service Interest	4100	-	-	-	-	-	-	
Lease Purchase	4150	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
Department Total		16,204	15,377	15,702	15,628	15,628	15,070	

Department: Administration - 4105

General Fund - 01	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100	156,366	147,555	170,696	217,465	222,000	301,000	SEIU COLA, Unrep. EE COLA, step increase, HR full time exempt
Salaries - Part-time	0125	45,366	67,736	38,786	67,736	63,000	1,800	City Clerk
Salaries - Temporary	0150	21,698	52,800	61,393	20,000	20,000	-	
Overtime	0200	396	223	451	479	2,400	500	similar to prior budget
Retirement - PERS	0250	34,443	36,649	50,482	55,000	40,500	53,000	per Calpers employer contrib. rates and unfunded Liab.
FICA/Medicare	0300	15,658	17,024	20,832	21,700	23,000	23,000	at 7.65%
Workers' Compensation	0350	6,985	13,049	15,286	13,049	22,500	24,000	Based on estimate provided by CAJPIA
Unemployment Insurance	0360	-	-	-	-	-	-	
Medical Insurance	0400	24,428	33,486	33,247	47,000	44,000	54,000	Assume 10% increase in costs
Other Benefits	0450	2,759	-	(2,759)	-	-	-	
Deferred Comp.	0545	-	-	-	-	-	-	
Dental Insurance	0560	1,693	1,986	2,800	3,920	3,920	4,700	Assume 10% increase in costs
Vision Insurance	0570	263	300	469	570	570	680	Assume 10% increase in costs
Sub-total		310,056	370,808	391,683	446,919	441,890	462,680	
SUPPLIES & SERVICES:								
Utilities	1000	-	-	-	-	-	-	
Communications	1150	5,495	5,500	5,544	5,500	5,500	5,500	similar to prior budget; Frontier and Impulse
Office Supplies & Postage	1200	2,089	1,800	1,522	2,500	2,500	2,500	similar to prior budget; Quill office supplies
Advertising and Pubs	1250	3,645	4,000	1,291	4,000	4,000	4,000	similar to prior budget; RFP's and public notices
Business Exp. & Training	1300	3,069	1,000	701	1,000	1,000	1,700	Cell phone reimbursement for City Adm and HR, training
Memberships, Dues & Subs	1350	-	-	-	1,100	1,100	1,750	Labor Law compliance, CalChambers
Equipment Maintenance	1400	-	-	-	-	-	-	
Facilities Maintenance	1450	-	-	-	-	-	-	
Vehicle Maintenance	1460	315	-	-	-	-	-	
Equipment Replacement	1500	-	-	-	1,090	1,090	-	
Operating Supplies & Exp.	1550	2,310	1,500	2,854	2,700	2,700	3,400	Copies; Ultrex
Fuels and Lubricants	1560	50	-	-	-	-	-	
Elections	1600	1,991	-	-	4,000	4,000	-	no elections in fiscal year
Out-of-State Sales Taxes	1651	-	-	-	-	-	-	
Bank Service Charges	1750	-	-	-	-	-	-	
Labor Negotiations	2149	-	-	-	-	-	-	
Professional Services	2150	7,827	7,000	8,400	9,000	9,000	3,800	Stanley security, Hinderliter sales tax contract, ASCAP annual fee, Ethics training
Information Technology Svs	2151	-	-	-	-	-	-	
Equipment Rental	2200	-	-	-	-	-	-	
Liability Insurance	2300	-	-	-	-	-	-	
Services by other Agencies	2350	-	-	-	-	-	-	
COVID	2999	-	-	60	-	-	-	
Sub-total		26,791	20,800	20,373	30,890	30,890	22,650	
CAPITAL OUTLAY:								
Buildings	3100	-	-	-	-	-	-	
Improve. other than Buildings	3150	-	-	-	-	-	-	
Land	3170	-	-	-	-	-	-	
Equipment	3200	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
OTHER FINANCING USES:								
Debt Service Principal	4000	-	-	-	-	-	-	
Debt Service Interest	4100	-	-	-	-	-	-	
Lease Purchase	4150	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
Department Total		336,848	391,608	412,055	477,809	472,780	485,330	

Department: City Attorney - 4110

General Fund - 01	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100	-	-	-	-	-	-	
Salaries - Part-time	0125	-	-	-	-	-	-	
Salaries - Temporary	0150	-	-	-	-	-	-	
Overtime	0200	-	-	-	-	-	-	
Retirement - PERS	0250	-	-	-	-	-	-	
FICA/Medicare	0300	-	-	-	-	-	-	
Workers' Compensation	0350	-	-	-	-	-	-	
Unemployment Insurance	0360	-	-	-	-	-	-	
Medical Insurance	0400	-	-	-	-	-	-	
Other Benefits	0450	-	-	-	-	-	-	
Deferred Comp.	0545	-	-	-	-	-	-	
Dental Insurance	0560	-	-	-	-	-	-	
Vision Insurance	0570	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
SUPPLIES & SERVICES:								
Utilities	1000	-	-	-	-	-	-	
Communications	1150	-	-	-	-	-	-	
Office Supplies & Postage	1200	-	-	-	-	-	-	
Advertising & Publication	1250	-	-	-	-	-	-	
Business Exp. & Training	1300	-	-	-	-	-	-	
Memberships, dues,subscriptions	1350	-	-	-	-	-	-	
Equipment Maintenance	1400	-	-	-	-	-	-	
Facility Maintenance	1450	-	-	-	-	-	-	
Vehicle Maintenance	1460	-	-	-	-	-	-	
Equipment Replacement	1500	-	-	-	-	-	-	
Operating Supplies & Exp.	1550	-	-	-	-	-	-	
Fuel & lubricants	1560	-	-	-	-	-	-	
Elections	1600	-	-	-	-	-	-	
Out-of-State Sales Taxes	1651	-	-	-	-	-	-	
Bank Service Charges	1750	-	-	-	-	-	-	
Labor Negotiations	2149	-	-	-	-	-	-	
Professional services	2150	92,363	110,000	80,340	90,000	90,000	90,000	Similar to last fiscal year, labor law consulting
Information Technology Svs	2151	-	-	-	-	-	-	
Equipment Rental	2200	-	-	-	-	-	-	
Liability Insurance	2300	-	-	-	-	-	-	
Services by other Agencies	2350	-	-	-	-	-	-	
COVID19	2999	-	-	4,208	-	-	-	
Sub-total		92,363	110,000	84,548	90,000	90,000	90,000	
CAPITAL OUTLAY:								
Buildings	3100	-	-	-	-	-	-	
Improve. other than Buildings	3150	-	-	-	-	-	-	
Land	3170	-	-	-	-	-	-	
Equipment	3200	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
OTHER FINANCING USES:								
Debt Service Principal	4000	-	-	-	-	-	-	
Debt Service Interest	4100	-	-	-	-	-	-	
Lease Purchase	4150	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
Department Total		92,363	110,000	84,548	90,000	90,000	90,000	

Department: Finance - 4120

General Fund - 01	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100	265,755	256,716	287,488	303,200	290,000	328,000	SEIU COLA, Unrep. EE COLA, step increase
Salaries - part-time	0125	900	1,800	-	-	-	-	
Salaries - Temporary	0150	18,826	27,414	37,488	-	8,200	-	
Overtime	0200	774	700	205	714	2,500	2,000	similar to actual estimate for FY20/21
Retirement - PERS	0250	61,283	65,000	62,967	66,300	61,000	78,000	per Calpers employer contrib. rates and unfunded Liab.
FICA/MEDICARE	0300	20,246	24,000	25,714	24,480	23,000	26,000	at 7.65%
Workers' Compensation	0350	9,513	18,000	18,729	18,360	24,000	25,000	Based on estimate provided by CAJPIA
Unemployment Insurance	0360	-	-	-	-	-	-	
Medical Insurance	0400	24,703	26,500	41,263	50,500	50,500	61,000	Assume 10% increase in costs
Other Benefits	0450	4,646	-	(4,646)	-	-	-	
Deferred Comp.	0545	7,750	10,000	3,764	-	-	-	
Dental Insurance	0560	3,348	3,500	3,712	3,570	3,300	4,200	Assume 10% increase in costs
Vision Insurance	0570	485	600	549	612	600	620	Assume 10% increase in costs
Life Insurance	0585	-	-	41	-	-	-	
Sub-total		418,229	434,230	477,274	467,736	463,100	524,820	
SUPPLIES & SERVICES:								
Utilities	1000	-	-	-	-	-	-	
Communications	1150	3,221	3,200	3,572	3,600	3,600	3,200	similar to prior budget; Frontier and Impulse
Office Supplies & Postage	1200	2,143	2,500	2,275	2,550	2,550	3,200	office supplies and tax forms, Adobe software
Advertising & Publication	1250	647	-	52	-	-	-	
Business Exp. & Training	1300	142	1,000	1,031	2,020	2,020	2,000	Training for employees and CPE for CPA licensure
Memberships, dues,subscriptions	1350	340	280	-	2,055	2,055	2,255	CSMFO, GFOA, CalCPA, AICPA, CPA
Equipment Maintenance	1400	-	-	-	1,187	1,187	-	
Facilities Maintenance	1450	-	-	-	-	-	-	
Vehicle Maintenance	1460	-	-	-	-	-	-	
Equipment Replacement	1500	-	-	-	-	-	-	
Operating Supplies & Exp.	1550	3,167	2,000	2,797	3,000	3,000	3,000	similar to FY21; Copies, postage machine, checks
Fuel & lubricants	1560	-	100	-	-	-	-	
Elections	1600	-	-	-	-	-	-	
Levys, Penalties, & Interest	1650	1,000	-	26	-	-	-	
Out-of-State Sales Taxes	1651	-	-	-	-	-	-	
Bank Service Charges	1750	-	-	39	-	-	-	
Labor Negotiations	2149	-	-	-	-	-	-	
Professional services	2150	9,453	20,000	13,570	15,000	10,000	10,000	MOMS,alarm, OPEB
Information Technology Svs	2151	-	-	-	-	-	-	
Equipmental Rental	2200	-	-	-	-	-	-	
Liability Insurance	2300	-	-	-	-	-	-	
Services by Other Agencies	2350	-	-	64	-	-	-	
COVID19	2999	-	-	298	-	-	-	
Sub-total		20,112	29,080	23,724	29,412	24,412	23,655	
CAPITAL OUTLAY:								
Buildings	3100	-	-	-	-	-	-	
Improve. other than Buildings	3150	-	-	-	-	-	-	
Land	3170	-	-	-	-	-	-	
Equipment	3200	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
OTHER FINANCING USES:								
Debt Service Principal	4000	-	-	-	-	-	-	
Debt Service Interest	4100	-	-	-	-	-	-	
Lease Purchase	4150	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
Department Total		438,341	463,310	500,998	497,148	487,512	548,475	

Department: Non-Departmental - 4140

General Fund - 01	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100	-	-	-	-	-	-	
Salaries - Part-time	0125	-	-	-	-	-	-	
Salaries - Temporary	0150	-	-	-	-	-	-	
Overtime	0200	-	-	-	-	-	-	
Retirement - PERS	0250	-	-	-	-	-	-	
FICA/Medicare	0300	-	-	-	-	-	-	
Workers' Compensation	0350	-	-	-	-	-	-	
Unemployment Insurance	0360	-	-	-	-	-	-	
Medical Insurance	0400	5,918	-	1,979	930	2,000	2,100	Employee Assistance Program,health ins fees
Other Benefits	0450	-	-	-	-	-	-	
Deferred Comp.	0545	-	-	-	-	-	-	
Dental Insurance	0560	-	-	-	-	-	-	
Vision Insurance	0570	-	-	-	-	-	-	
Sub-total		5,918	-	1,979	930	2,000	2,100	
SUPPLIES & SERVICES:								
Utilities	1000	-	-	-	-	-	-	
Communications	1150	-	-	-	-	-	-	
Office Supplies & Postage	1200	1,107	1,000	1,435	1,200	1,200	1,200	Copy paper
Advertising and Pubs	1250	-	-	-	-	-	-	
Business Exp. & Training	1300	-	-	-	-	-	-	
Memberships, Dues & Subs	1350	-	-	-	-	-	-	
Equipment Maintenance	1400	-	-	-	-	-	-	
Facilities Maintenance	1450	-	-	-	-	-	-	
Vehicle Maintenance	1460	-	-	-	-	-	-	
Equipment Replacement	1500	-	-	-	-	-	-	
Operating Supplies & Exp.	1550	5,000	5,000	-	-	2,250	2,250	similar to FY21, GASB 68 and SSA218 Annual Fees
Fuels and Lubricants	1560	-	-	-	-	-	-	
Elections	1600	-	-	-	-	-	-	
Out-of-State Sales Taxes	1651	-	-	-	-	-	-	
Bank Service Charges	1750	2,117	2,300	2,218	2,300	2,300	2,700	possible increase in bank fees for more secure depositing
Labor Negotiations	2149	-	-	-	-	-	-	
Professional Services	2150	12,803	11,000	19,480	15,000	15,000	15,000	Audit, bilingual proficiency tests
Information Technology Svs	2151	28,998	30,000	32,289	73,704	80,000	80,000	ltech Solutions and website
Equipment Rental	2200	-	-	-	-	-	-	
Liability Insurance	2300	13,216	12,000	13,341	16,100	16,100	18,300	Crime Ins, Property Ins; increase per JPIA estimate
Services by other Agencies	2350	61,478	62,000	65,233	65,000	65,000	62,000	Animal Serv. & LAFCO
Flood Assistance	2991	-	-	-	-	-	-	
COVID19	2999	-	-	-	8,000	5,000	-	PPE COVID Costs reopening possible through stimulus or Fund76
Sub-total		124,719	123,300	133,996	181,304	186,850	181,450	
CAPITAL OUTLAY:								
Buildings	3100	-	-	-	-	-	-	
Improve. other than Buildings	3150	-	-	-	-	-	-	
Land	3170	-	-	-	-	-	-	
Equipment	3200	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
OTHER FINANCING USES:								
Debt Service Principal	4000	146,733	95,668	95,668	107,334	107,334	119,000	Wtr and Lighting Dist
Debt Service Interest	4100	16,612	18,108	20,868	19,055	9,742	18,818	Wtr and Lighting Dist, assuming interest rates increase
Lease Purchase	4150	6,153	6,200	6,155	6,200	6,200	8,200	New Copiers
Interfund Transfers	various	68,586	87,387	72,717	240,980	150,870	242,938	Cap Improv (Tyler, MOE, gen plan update, parks); \$5000 library rent
Write-offs	8010	-	-	-	-	-	-	
Sub-total		238,084	207,363	195,408	373,569	274,146	388,956	
Department Total		368,721	330,663	331,383	555,803	462,996	572,506	

Department: Building Maintenance - 4145

General Fund - 01	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100	12,183	12,950	18,684	20,700	20,000	20,000	SEIU COLA, Unrep. EE COLA, step increase, two positions to be filled
Salaries - part-time	0125	-	-	-	-	-	-	
Salaries - Temporary	0150	1,905	-	768	-	-	-	
Overtime	0200	-	-	-	-	-	-	
Retirement - PERS	0250	2,816	2,718	4,344	4,409	6,000	4,000	per Calpers employer contrib. rates and unfunded Liab.
FICA/Medicare	0300	1,067	1,002	1,568	1,650	1,650	2,000	at 7.65%
Workers' Compensation	0350	400	768	877	768	1,600	2,000	Based on estimate provided by CAJPIA
Unemployment Insurance	0360	-	-	-	-	-	-	
Medical Insurance	0400	2,279	2,676	3,732	4,285	3,500	5,000	Assume 10% increase in costs
Other Benefits	0450	70	50	(52)	-	-	-	
Deferred Comp.	0545	-	-	-	-	-	-	
Dental Insurance	0560	158	164	247	268	230	400	Assume 10% increase in costs
Vision Insurance	0570	17	18	28	28	28	40	Assume 10% increase in costs
Life Insurance	0585	11	-	9	-	-	-	
Sub-total		20,906	20,346	30,204	32,108	33,008	33,440	
SUPPLIES & SERVICES:								
Utilities	1000	37,463	35,000	40,404	38,757	35,000	50,000	City Hall, Vets Hall, Sr. Center, Leroy Park
Communications	1150	154	190	189	190	700	300	similar to prior year, Verizon
Office Supplies & Postage	1200	107	-	16	-	100	-	
Advertising & Publication	1250	-	-	-	-	-	-	
Business Exp. & Training	1300	-	-	38	40	40	30	Public Works Director allocation of cell phone reimbursement
Memberships, dues,subscriptions	1350	-	-	-	-	6,000	7,000	Storm Water Permit and health permits
Equipment Maintenance	1400	15	-	-	-	-	-	
Facility Maintenance	1450	2,530	3,800	2,360	55,000	55,000	-	See CIP
Vehicle Maintenance	1460	133	400	638	650	650	650	similar to prior year
Equipment Replacement	1500	491	400	-	400	5,400	-	
Operating Supplies & Exp.	1550	9,176	7,800	11,062	10,800	10,800	10,800	similar to prior year; Bathroom paper prod, Supplies
Fuel & lubricants	1560	100	100	14	100	100	500	
Elections	1600	-	-	-	-	-	-	
Out-of-State Sales Taxes	1651	-	-	-	-	-	-	
Bank Service Charges	1750	-	-	-	-	-	-	
Labor Negotiations	2149	-	-	-	-	-	-	
Other professional services	2150	30,541	23,000	27,518	25,000	28,000	57,000	Janitorial,Lndscp,Pest, Extgshr, aramark, stormwater, Leroy/Vet/Snr Inspections
Information Technology Svs	2151	-	-	-	-	-	-	
Equipment Rental	2200	360	-	427	-	-	-	
Liability Insurance	2300	2,629	1,800	1,367	1,800	4,900	5,000	Per JPIA estimate
Services by other Agencies	2350	-	-	52	-	-	-	
Sub-total		83,700	72,490	84,085	132,737	146,690	131,280	
CAPITAL OUTLAY:								
Buildings	3100	-	-	-	-	-	-	
Improve. other than Buildings	3150	-	-	-	-	-	-	
Land	3170	-	-	-	-	-	-	
Equipment	3200	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
OTHER FINANCING USES:								
Debt Service Principal	4000	-	-	-	-	-	-	
Debt Service Interest	4100	-	-	-	-	-	-	
Lease Purchase	4150	1,292	1,300	1,406	1,600	1,600	-	Public Works 4 Ford vehicles paid off
Sub-total		1,292	1,300	1,406	1,600	1,600	-	
Department Total		105,898	94,136	115,694	166,445	181,298	164,720	

Department: Police - 4200

General Fund - 01	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								1 Public Safety Dir @75%, Fire 25%; 2 Airport to be fully funded 2 sergeants, 9 PO's, 2 admin, code compliance, emergency preparedness POA COLA 3%, SEIU COLA, Director 3% COLA, step increases
Salaries - Regular	0100	837,801	1,026,234	986,626	1,162,000	1,150,000	1,308,000	
Salaries - PartTime	0125	300	8,500	550	-	-	-	
Salaries - Temporary	0150	-	-	1,486	8,580	14,000	-	
Salaries - Overtime	0200	226,355	92,339	317,161	140,500	265,000	200,000	per request of City Council
Retirement - PERS	0250	140,338	200,000	171,966	204,000	220,000	253,000	per Calpers employer contrib. rates and unfunded Liab.
FICA/Medicare	0300	73,525	86,221	99,202	92,500	108,000	117,000	at 7.65%
Workers' Compensation	0350	62,541	165,000	107,014	120,000	108,000	102,000	Based on estimate provided by CAJPIA
Unemployment Insurance	0360	-	-	2,551	-	-	-	
Medical Insurance	0400	64,689	120,000	117,366	133,000	135,000	185,000	Assume 10% increase in costs
Other Benefits	0450	24,588	22,000	6,231	31,740	16,000	20,000	Includes uniform and allowance
Deferred Comp.	0545	43,469	56,000	53,848	58,100	44,000	37,000	
Dental Insurance	0560	16,250	15,000	14,221	12,700	15,000	17,500	Assume 10% increase in costs
Vision Insurance	0570	1,829	2,200	1,896	1,800	1,800	2,000	Assume 10% increase in costs
Life Insurance	0585	28	-	168	-	-	-	
Sub-total		1,491,713	1,793,494	1,880,287	1,964,920	2,076,800	2,241,500	Assumes 50% SRO funded
SUPPLIES & SERVICES:								
Utilities	1000	-	-	-	-	-	-	
Communications	1150	5,103	9,000	5,400	6,000	6,000	7,200	Annualized FY21 costs
Office Supplies & Postage	1200	921	1,700	393	1,000	1,000	2,500	Annualized FY21 costs
Advertising & Publication	1250	553	130	77	133	133	-	
Business Exp. & Training	1300	6,332	15,062	13,380	15,363	9,000	11,000	POST amd travel expenes for trainings
Memberships, dues,subscript.	1350	1,246	550	373	561	561	500	CLEC Dues, Clears Dues
Equipment Maintenance	1400	-	330	-	-	-	-	
Facility Maintenance	1450	-	-	-	-	-	-	
Vehicle Maintenance	1460	3,229	5,000	7,078	5,100	5,100	6,000	Similar to prior year costs
Equipment Replacement	1500	6,684	7,200	10,126	7,344	7,344	-	Per Chief
Operating Supplies & Exp.	1550	18,283	19,888	25,290	20,286	20,286	20,000	Similar to prior years
Fuel & lubricants	1560	27,018	24,731	23,017	25,226	25,226	20,100	Annualized FY21 costs
Elections	1600	-	-	-	-	-	-	
Levys, Penalties/Interest	1650	-	-	287	-	-	-	
Out-of-State Sales Taxes	1651	-	-	-	-	-	-	
Bank Service Charges	1750	-	-	-	-	-	-	
Labor Negotiations	2149	-	-	-	-	-	-	
Professional services	2150	14,844	5,770	15,565	15,865	5,000	5,000	Background, Fingerprint, physical exams
Information Technolgy Svcs	2151	-	-	-	-	-	-	
Equipment Rental	2200	-	-	-	-	-	-	
Liability Insurance	2300	60,311	66,000	84,975	90,000	80,000	73,000	Per JPIA Estimate
Services by other Agencies	2350	52,069	45,000	49,842	50,900	50,900	49,500	Dispatch services, toxicology, Dept. of Justice
COVID19	2999	-	-	6,581	-	7,000	-	
Explorers	3210	-	1,000	1,000	1,020	1,020	1,000	similar to prior year budget
Sub-total		196,595	201,361	243,384	238,797	218,569	195,800	
CAPITAL OUTLAY:								
Buildings	3100	-	-	-	-	-	-	
Improve. other than Buildings	3150	-	-	-	-	-	-	
Land	3170	-	-	-	-	-	-	
Equipment	3200	32,038	-	-	-	-	-	
Sub-total		32,038	-	-	-	-	-	
OTHER FINANCING USES								
Debt Service Principal	4000	-	-	-	-	-	-	
Debt Service Interest	4100	-	-	-	-	-	-	
Lease Purchase	4150	31,283	-	-	-	-	-	Move to PD Equipment fund 76
Sub-total		31,283	-	-	-	-	-	
Department Total		1,751,629	1,994,855	2,123,672	2,203,717	2,295,369	2,437,300	

Department: Fire - 4220

General Fund - 01	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100	249,483	331,238	351,733	495,000	550,000	585,000	Director of Public Safety 25%; 3 Captains;
Salaries - PCF's	0125	41,112	45,000	35,310	45,900	25,000	45,000	3 Engineers; Director 3% COLA, step increases assume similar to prior year budget
Salaries - Temp	0150	5,235	-	18,874	-	-	-	
Overtime	0200	55,839	45,185	102,345	76,500	250,000	90,000	assumed reduction from current year
Retirement - PERS	0250	43,993	60,000	71,453	67,700	114,000	128,000	per Calpers employer contrib. rates and unfunded Liab.
FICA/Medicare	0300	24,750	32,239	42,112	37,880	62,000	52,000	at 7.65%
Workers' Compensation	0350	21,111	50,000	36,914	51,000	51,000	48,000	Based on estimate provided by CAJPIA
Unemployment Insurance	0360	-	-	1,045	-	-	-	
Medical Insurance	0400	34,037	45,000	59,506	70,000	70,000	82,000	Assume 10% increase in costs
Other Benefits	0450	9,269	3,000	2,919	5,700	5,700	6,000	Includes uniform and allowance
Deferred Comp.	0545	602	3,000	7,321	9,100	6,000	7,000	
Dental Insurance	0560	2,291	3,500	2,917	3,570	3,570	3,400	Assume 10% increase in costs
Vision Insurance	0570	347	500	441	510	510	600	Assume 10% increase in costs
Sub-total		488,068	618,662	732,891	862,860	1,137,780	1,047,000	
SUPPLIES & SERVICES:								
Utilities	1000	-	-	-	-	-	-	
Communications	1150	4,520	4,600	4,800	4,900	4,900	5,200	telcom services
Office Supplies & Postage	1200	867	900	620	670	670	600	
Advertising and Pubs	1250	27	100	-	-	-	-	
Business Exp. & Training	1300	5,545	4,800	3,173	5,000	5,000	4,300	Travel exp for training, certifications
Memberships, Dues & Subs	1350	-	310	500	500	500	800	Peer Support coordinator quarterly dues
Equipment Maintenance	1400	6,494	10,000	6,408	5,000	5,000	4,600	annualization of current year costs
Facilities Maintenance	1450	-	-	753	-	-	-	
Vehicle Maintenance	1460	14,157	10,000	9,006	10,200	1,000	9,000	similar to prior year budget
Equipment Replacement	1500	3,603	6,000	1,474	1,500	1,500	-	per Chief
Operating Supplies & Exp.	1550	10,911	12,000	12,837	12,240	12,240	12,000	annualization of current year costs
Fuels and Lubricants	1560	7,187	9,000	5,827	6,150	6,150	5,000	annualization of current year costs
Elections	1600	-	-	-	-	-	-	
Levys, Penalties/Interest	1650	-	-	861	-	-	-	
Out-of-State Sales Taxes	1651	-	-	-	-	-	-	
Bank Service Charges	1750	-	-	-	-	-	-	
Labor Negotiations	2149	-	-	-	-	-	-	
Professional Services	2150	2,510	3,000	3,630	7,060	-	-	
Information Technology Svs	2151	-	-	-	-	-	-	
SBC Fair	2163	-	-	1,240	-	-	-	
Equipment Rental	2200	-	-	-	-	-	-	
Liability Insurance	2300	21,178	19,500	30,630	31,000	33,500	33,000	Per JPIA estimate
Services by other Agencies	2350	21,836	20,000	18,118	25,400	21,000	24,200	Dispatch services
Fire Prevention	2500	-	200	-	-	-	-	
COVID	2999	-	-	1,031	-	6,500	-	
Sub-total		98,837	100,410	100,907	109,620	97,960	98,700	
CAPITAL OUTLAY:								
Buildings	3100	-	-	-	-	-	-	
Improve. other than Buildings	3150	-	-	-	-	-	-	
Land	3170	-	-	-	-	-	-	
Equipment	3200	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
OTHER FINANCING USES:								
Debt Service Principal	4000	-	-	-	-	-	-	
Debt Service Interest	4100	-	-	-	-	-	-	
Lease Purchase	4150	13,919	-	-	-	-	-	
Sub-total		13,919	-	-	-	-	-	
Department Total		600,824	719,072	833,798	972,480	1,235,740	1,145,700	

Department: Parks Recreation - 4300

General Fund - 01	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100	12,183	13,121	17,278	20,662	20,662	20,000	SEIU COLA, Unrep. EE COLA, step increase
Salaries - Part-time	0125	23,459	18,700	12,176	19,150	19,150	21,000	Parks & Rec Coordinator
Salaries - Temporary	0150	1,905	-	10,830	-	-	-	
Overtime	0200	-	-	-	-	-	-	
Retirement - PERS	0250	9,457	8,000	6,215	6,715	18,000	13,000	per Calpers employer contrib. rates and unfunded Liab.
FICA/Medicare	0300	2,684	2,371	3,471	3,400	3,400	4,000	at 7.65%
Workers' Compensation	0350	1,346	2,500	2,158	2,550	3,000	4,000	Based on estimate provided by CAJPIA
Unemployment Insurance	0360	-	-	-	-	-	-	
Medical Insurance	0400	4,682	5,010	4,610	4,400	4,400	5,000	Assume 10% increase in costs
Other Benefits	0450	473	50	(455)	-	-	-	
Deferred Comp.	0545	-	-	1,184	4,225	4,225	5,000	
Dental Insurance	0560	233	250	379	620	620	800	Assume 10% increase in costs
Vision Insurance	0570	36	30	52	85	85	200	Assume 10% increase in costs
Sub-total		56,459	50,032	57,898	61,807	73,542	73,000	
SUPPLIES & SERVICES:								
Utilities	1000	73,116	64,000	67,635	65,280	70,000	85,000	Annualized current year costs; PGE and City water; Leroy Park
Communications	1150	1,998	1,900	2,313	2,300	2,300	4,000	Annualized current year costs; Impulse, Verizon; Leroy Park
Office Supplies & Postage	1200	167	250	108	255	255	500	
Advertising & Publication	1250	-	-	431	500	500	-	
Business Exp. & Training	1300	-	-	39	200	200	30	Public Works Director cell phone reimbursement
Memberships, dues,subscriptions	1350	-	-	-	-	-	-	
Equipment Maintenance	1400	15	200	93	204	204	200	similar to prior year budget
Facility Maintenance	1450	-	-	-	-	-	-	
Vehicle Maintenance	1460	3	-	71	-	-	-	
Equipment Replacement	1500	3	-	-	-	-	2,300	Locks
Operating Supplies & Exp.	1550	2,899	4,000	3,794	4,080	1,000	1,100	Copies, hardware store
Fuel & lubricants	1560	100	100	22	102	400	400	Annualized current year costs
Elections	1600	-	-	-	-	-	-	
Levys, Penalties/Interest	1650	-	-	144	-	-	-	
Out-of-State Sales Taxes	1651	-	-	-	-	-	-	
Bank Service Charges	1750	-	-	-	-	-	-	
Labor Negotiations	2149	-	-	-	-	-	-	
Professional services	2150	26,752	30,000	29,465	38,600	38,600	40,000	Landscaping and uniforms; Leroy Park
Information Technology Svs	2151	-	-	-	-	-	-	
Equipment Rental	2200	360	600	-	-	-	-	
Liability Insurance	2300	3,437	2,700	2,301	2,754	5,300	6,000	per JPIA estimate
Services by other Agencies	2350	-	-	32	-	-	-	
Recreation Programs	NEW	-	-	-	-	-	-	
COVID19	2999	-	-	1,005	-	200	-	
Sub-total		108,850	103,750	107,452	114,275	118,959	139,530	
CAPITAL OUTLAY:								
Buildings	3100	-	-	-	-	-	-	
Improve. other than Buildings	3150	-	-	-	-	-	-	
Land	3170	-	-	-	-	-	-	
Equipment	3200	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
OTHER FINANCING USES:								
Debt Service Principal	4000	-	-	-	-	-	-	
Debt Service Interest	4100	-	-	-	-	-	-	
Lease Purchase	4150	3,562	4,500	3,675	4,590	3,000	-	leases paid off
Sub-total		3,562	4,500	3,675	4,590	3,000	-	
Department Total		168,871	158,282	169,024	180,672	195,501	212,530	

**Department: Building Safety;
Permits; Planning - 4405**

General Fund - 01	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES	
PERSONNEL SERVICES:									
	Salaries - Regular	0100	50,998	49,700	54,038	54,400	66,000	71,000	Permit Tech (formally partial with Fire) SEIU COLA
	Salaries - Part-Time	0125	-	-	-	-	-	-	
	Temporary	0150	-	-	-	-	-	-	
	Overtime	0200	-	700	-	-	-	-	
	Retirement - PERS	0250	12,685	13,500	17,955	17,800	21,000	31,000	per Calpers employer contrib. rates and unfunded Liab.
	FICA/Medicare	0300	3,789	3,900	4,656	4,400	5,200	6,000	at 7.65%
	Workers' Compensation	0350	1,536	2,950	3,455	3,009	4,400	5,000	Based on estimate provided by CAJPIA
	Unemployment Insurance	0360	-	-	-	-	-	-	
	Medical Insurance	0400	6,867	8,500	7,062	6,700	6,700	7,000	Assume 10% increase in costs
	Other Benefits	0450	872	450	(392)	-	-	-	
	Deferred Comp.	0545	-	-	-	-	1,300	3,000	
	Dental Insurance	0560	324	350	353	357	400	600	Assume 10% increase in costs
	Vision Insurance	0570	54	60	59	61	70	100	Assume 10% increase in costs
	Sub-total		77,125	80,110	87,186	86,727	105,070	123,700	
SUPPLIES & SERVICES:									
	Utilities	1000	-	-	-	-	-	-	
	Communications	1150	2,572	2,550	2,893	2,900	2,900	2,500	Annualization of current year costs
	Office Supplies & Postage	1200	304	400	192	200	200	400	Annualization of current year costs
	Advertising and Pubs	1250	466	500	647	650	650	650	same as last year budget
	Business Exp. & Training	1300	-	-	-	-	-	-	
	Memberships, Dues & Subs	1350	-	-	-	-	-	-	
	Equipment Maintenance	1400	-	-	-	-	-	-	
	Facility Maintenance	1450	-	-	-	-	-	-	
	Vehicle Maintenance	1460	-	-	-	-	-	-	
	Equipment Replacement	1500	-	-	-	-	-	-	
	Operating Supplies & Exp.	1550	339	2,500	547	600	600	600	same as last year budget
	Fuels and Lubricants	1560	-	-	-	-	-	-	
	Elections	1600	-	-	-	-	-	-	
	Out-of-State Sales Taxes	1651	-	-	-	-	-	-	
	Bank Service Charges	1750	-	-	-	-	-	-	
	Labor Negotiations	2149	-	-	-	-	-	-	
	Professional Services	2150	207,814	200,000	209,723	110,000	124,000	131,000	Annualization of current yr costs; Appel's renewal contract
	Information Technology Svs	2151	-	-	-	-	-	-	
	Equipment Rental	2200	-	-	-	-	-	-	
	Liability Insurance	2300	-	-	-	-	-	-	
	Services by other Agencies	2350	-	-	-	-	-	-	
	Sub-total		211,494	205,950	214,004	114,350	128,350	135,150	
CAPITAL OUTLAY:									
	Buildings	3100	-	-	-	-	-	-	
	Improve. other than Buildings	3150	-	-	-	-	-	-	
	Land	3170	-	-	-	-	-	-	
	Equipment	3200	-	-	-	-	-	-	
	Sub-total		-	-	-	-	-	-	
OTHER FINANCING USES:									
	Debt Service Principal	4000	-	-	-	-	-	-	
	Debt Service Interest	4100	-	-	-	-	-	-	
	Lease Purchase	4150	-	-	-	-	-	-	
	Sub-total		-	-	-	-	-	-	
Department Total			288,619	286,060	301,189	201,077	233,420	258,850	

PUBLIC SAFETY FUND REVENUE

PUBLIC SAFETY REVENUE		Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	
<u>POLICE SAFETY FUND - 42</u>								
3409	Electronic Fingerprinting	3,839	3,500	5,914	3,570	3,570	6,400	Annualized current year revenue
3410	Other Government Grants	-	-	-	-	-	-	
3496	Proposition 172 Revenue	10,329	10,000	9,502	10,200	10,200	11,600	Annualized current year revenue
3605	Interest Income	1,573	1,000	1,593	1,020	1,020	700	Laif Interest
3643	Misc Revenue	-	-	-	-	-	35,000	Police admin revenue airport
3646	Surplus Property Sales	8,408	2,000	10,501	2,040	2,040	-	
Total Police Safety Fund		24,150	16,500	27,510	16,830	16,830	53,700	
<u>FIRE SAFETY FUND - 40</u>								
3490	Other Government Grants	6,612	8,000	(1,000)	-	-	-	
3496	Proposition 172 Revenue	7,944	-	12,969	8,160	8,160	11,600	Annualized current year revenue
3605	Interest Income	1,251	500	1,101	510	510	600	
3646	Surplus Property Sales	-	-	-	-	-	-	
Total Fire Safety Fund		15,807	8,500	13,070	8,670	8,670	12,200	
TOTAL PUBLIC SAFETY:		39,956	25,000	40,632	25,500	25,500	65,900	

Prop 172, Fire - 40

Prop. 172, Fire - 40	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100				-			
Salaries - PartTime	0125				-			
Salaries - Temporary	0150				-			
Salaries - Overtime	0200				-			
Retirement - PERS	0250				-			
FICA/Medicare	0300				-			
Workers' Compensation	0350				-			
Medical/Dental/Life insurance	0400				-			
Other Benefits	0450				-			
Dental Insurance	0560				-			
Vision Insurance	0570				-			
Sub-total		-	-	-	-	-	-	
SUPPLIES & SERVICES:								
Utilities	1000	-			-			
Communications	1150	-			-			
Office Supplies & Postage	1200	-			-			
Advertising & Publication	1250	-			-			
Business Ex and Tng	1300	-			-			
Memberships, dues & subs.	1350	-			-			
Equipment Maintenance	1400	-			-			
Vehicle Maintenance	1460	-			-			
Equipment replacement	1500	18,336	-	160	-	12,000		
Operating Supplies & Exp.	1550	13,629		677	-			
Fuel & lubricants	1560	-			-			
Professional services	2150	-			-			
Property Rental	2250	-			-			
Liability Insurance	2300	-			-			
Services by other Agencies	2350	-			-			
Sub-total		31,964	-	837	-	12,000	-	
CAPITAL OUTLAY:								
Buildings	3100				-			
Improve. Other than Buildings	3150				-			
Land	3170				-			
Equipment	3200				-			
Sub-total		-	-	-	-	-	-	
OTHER FINANCING USES								
Debt Service Principal	4000				-			
Debt Service Principal	4100				-			
Lease Purchased	4150				-			
Transfer to General Fund	5000				-			
Sub-total		-	-	-	-	-	-	
Fund Total		31,964	-	837	-	12,000	-	

Prop 172, Police - 42

Prop 172, Police - 42	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100				-			
Salaries - PartTime	0125				-			
Salaries - Temporary	0150				-			
Salaries - Overtime	0200				-			
Retirement - PERS	0250				-			
FICA/Medicare	0300				-			
Workers' Compensation	0350				-			
Medical Insurance	0400				-			
Other Benefits	0450			345	-			
Dental Insurance	0560				-			
Vision Insurance	0570				-			
Sub-total		-	-	345	-	-		
SUPPLIES & SERVICES:								
Utilities	1000	-			-			
Communications	1150	-			-			
Office Supplies & Postage	1200	-			-			
Advertising & Publication	1250	-			-			
Business Ex and Tng	1300	-			-			
Memberships, dues & subs.	1350	-			-			
Equipment Maintenance	1400	-			-			
Vehicle Maintenance	1460	-			-			
Equipment replacement	1500	4,971		14,119	-	1,500		
Operating Supplies & Exp.	1550	6,585			-	3,000		
Fuel & lubricants	1560	-			-			
Professional services	2150	-		88	-			
Property Rental	2250	-			-			
Liability Insurance	2300	-			-			
Services by other Agencies	2350	-			-			
Sub-total		11,555	-	14,207	-	4,500	-	
CAPITAL OUTLAY:								
Buildings	3100				-			
Improve. Other than Buildings	3150				-			
Land	3170				-			
Equipment	3200				-			
Explorers	3210				-			
Sub-total		-	-	-	-	-		
OTHER FINANCING USES								
Debt Service Principal	4000				-			
Debt Service Principal	4100				-			
Lease Purchased	4150				-			
Transfer to General Fund	5000				-			
Sub-total		-	-	-	-	-		
Fund Total		11,555	-	14,552	-	4,500	-	

STREET FUND REVENUE

STREETS REVENUE	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	
<u>MEASURE A - 71</u>							
3470 Measure A Tax Revenue	508,780	468,333	495,336	477,700	477,700	529,604	Per SBCAG TTAC staff report
3490 Other Government Grants	-	1,500,000	-	-	-	-	
3605 Interest Income	19,951	6,500	12,504	14,000	14,000	6,000	Laif Interest, rates low
3620 Miscellaneous Income	-	-	-	-	-	-	
Total Measure A	528,731	1,974,833	507,839	491,700	491,700	535,604	
<u>GAS TAX - 20</u>							
3430 SB1 Local Streets & Roads	-	-	-	-	-	-	
3455 Special Gas Tax - 2103	25,403	29,000	54,053	66,234	66,234	69,249	gas tax per CA City Finance.com
3465 Special Gas Tax - 2105	41,720	44,000	39,987	41,551	41,551	45,123	gas tax per CA City Finance.com
3466 Special Gas Tax - 2106	26,489	26,500	24,869	26,456	26,456	27,405	gas tax per CA City Finance.com
3467 Special Gas Tax - 2107	52,468	54,000	50,492	49,986	49,986	57,422	gas tax per CA City Finance.com
3468 Special Gas Tax - 2107.5	2,000	2,000	2,000	2,000	2,000	2,000	gas tax per CA City Finance.com
3469 Regional Surface Transp Prgrm	106,261	-	106,916	108,678	108,678	-	
3605 Interest Income	1,647	2,400	3,535	3,500	3,500	2,600	Laif Interest
3620 Miscellaneous Income	-	-	-	-	-	-	
3,805 Transfer from General Fund	62,732	-	-	-	-	-	
Total Gas Tax	318,720	157,900	281,852	298,405	298,405	203,799	
<u>LTF, ROADS - 22</u>							
3475 LTF 99234-Bike & Ped	6,233	6,050	5,187	6,171	6,171	6,805	Per SBCAG TTAC staff report
3605 Interest Income	3,991	1,100	3,389	3,500	3,500	1,300	Laif Interest
Total LTF Roads	10,225	7,150	8,576	9,671	9,671	8,105	
<u>SB1 LOCAL STREETS & ROADS - 86</u>							
3430 SB1 Local Streets & Roads	-	135,000	136,627	148,000	148,000	153,211	gas tax per CA City Finance.com
3605 Interest Income	-	-	762	700	700	900	Laif Interest
Total SB1 Local Streets & Roads	-	135,000	137,389	148,700	148,700	154,111	
<u>SB1 SRTS - NEW</u>							
New SB1 SRTS	-	-	-	-	-	114,270	Safe Routes to School
3605 Interest Income	-	-	-	-	-	-	
Total SB1 SRTS	-	-	-	-	-	114,270	
TOTAL STREET REVENUE	857,676	2,791,912	1,486,853	1,335,813	948,476	1,015,889	

Measure A - 71

Measure A - 71	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100	92,258	115,000	138,879	143,300	143,300	138,000	SEIU COLA, Unrep. EE COLA, step increase, two positions to be filled
Salaries - part-time	0125	-	-	-	-	-	-	
Salaries - Temporary	0150	17,756	-	4,606	-	-	-	
Overtime	0200	190	3,500	117	3,570	3,570	-	
Retirement - PERS	0250	19,727	21,000	30,052	40,500	40,500	25,000	per Calpers employer contrib. rates and unfunded Liab.
FICA/Medicare	0300	8,148	10,000	10,870	11,400	11,400	10,000	at 7.65%
Workers' Compensation	0350	4,288	7,200	7,706	11,300	11,300	12,000	Based on estimate provided by CAJPIA
Unemployment Insurance	0360	-	-	-	-	-	-	
Medical Insurance	0400	17,034	20,000	26,675	30,565	30,565	29,000	Assume 10% increase in costs
Other Benefits	0450	712	500	(155)	-	-	-	
Deferred Compensation	0545	-	-	-	-	-	-	
Dental Insurance	0560	1,181	1,300	2,149	1,930	1,930	3,000	Assume 10% increase in costs
Vision Insurance	0570	128	150	197	190	190	300	Assume 10% increase in costs
Life Insurance	0585	84	-	69	-	-	-	
Sub-total		161,507	178,650	221,165	242,755	242,755	217,300	
SUPPLIES & SERVICES:								
Utilities	1000	2,604	2,500	2,453	2,550	2,550	3,200	Annualized current year costs
Communications	1150	2,769	2,300	3,054	3,000	3,000	3,200	Annualized current year costs
Office Supplies & Postage	1200	96	100	151	150	150	150	Similar to prior year budget
Advertising and Publications	1250	638	175	559	179	179	500	Annualized current year costs
Business Expense and Trng	1300	11	-	229	180	180	250	Annualized current year costs
Memberships, Dues & Subs	1350	-	-	157	-	-	-	
Equipment Maintenance	1400	818	1,000	1,439	1,400	1,400	1,400	Similar to prior year budget
Facilities Maintenance	1450	-	1,500	-	1,530	1,530	1,000	Annualized current year costs
Vehicle Maintenance	1460	778	1,500	1,719	1,530	1,530	1,000	Annualized current year costs
Equipment Replacement	1500	1,726	2,000	104	2,040	2,040	3,000	Annualized current year costs
Operating Supplies & Expenses	1550	11,478	10,000	14,557	14,000	14,000	13,000	Annualized current year costs
ATP Cycle 3	1555	37,254	-	8,155	-	-	-	
Alternate Transportation Exp.	1559	24,967	40,000	19	40,800	40,800	-	see CIP
Fuels & Lubricants	1560	6,427	6,000	6,310	6,120	6,120	7,000	Annualized current year costs
Professional Services	2150	22,090	20,000	19,970	38,000	38,000	45,000	Local Road Safety Plan
Equipment Rental	2200	360	3,000	-	3,060	3,060	2,000	Annualized current year costs
Lease Payments	2249	-	-	-	-	-	-	
Liability Insurances	2300	6,968	13,000	5,232	13,260	13,260	10,000	per JPIA estimate
Services by Other Agencies	2350	-	-	61	-	-	-	
Sub-total		118,986	103,075	64,169	127,799	127,799	90,700	
CAPITAL OUTLAY:								
Buildings	3100	-	-	-	-	-	-	
Improve. other than Buildings	3150	564,924	-	-	-	-	-	
Land	3170	-	-	-	-	-	-	
Equipment	3200	-	-	-	-	-	-	
Sub-total		564,924	-	-	-	-	-	
OTHER FINANCING USES:								
Debt Service Principal	4000	-	-	-	-	-	-	
Debt Service Interest	4100	-	-	-	-	-	-	
Lease Purchase	4150	-	-	2,617	2,600	2,600	-	
Transfer to General Fund	5000	-	82,600	82,600	99,881	99,881	95,250	
Transfer to Capital Improvement F	5089	-	460,000	235,255	686,000	50,000	774,000	see CIP
Sub-total		-	542,600	320,472	788,481	152,481	869,250	
Fund Total		845,416	824,325	605,807	1,159,035	523,035	1,177,250	

Gas Tax - 20

Gas Tax - 20	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100				-			
Salaries - part-time	0125				-			
Salaries - Temporary	0150				-			
Overtime	0200				-			
Retirement - PERS	0250				-			
FICA/Medicare	0300				-			
Workers' Compensation	0350				-			
Unemployment Insurance	0360				-			
Medical/Life Insurance	0400				-			
Other Benefits	0450				-			
Deferred Compensation	0545				-			
Dental Insurance	0560				-			
Vision Insurance	0570				-			
Sub-total		-	-	-	-	-	-	
SUPPLIES & SERVICES:								
Utilities	1000				-			
Communications	1150				-			
Office Supplies & Postage	1200				-			
Advertising and Publication	1250				-			
Business Expense and Trng	1300				-			
Memberships, Dues & Subs	1350				-			
Equipment Maintenance	1400				-			
Facilities Maintenance	1450				-			
Vehicle maintenance	1460				-			
Equipment Replacement	1500				-			
Operating Supplies & Expenses	1550				-			
Alternate Transportation Exp.	1559				-			
Fuels & Lubricants	1560				-			
Professional Services	2150	164,103		320	-			
SB1 Road Maint - Engineering	2162				-			
Equipment Rental	2200				-			
Lease Payments	2249				-			
Liability Insurances	2300				-			
Services by Other Agencies	2350	1,767		3,000	3,000	3,000	3,000	Annual Street Report
Bike & Pedestrian Expenses	2357				-			
Sub-total		165,870	-	3,320	3,000	3,000	3,000	
CAPITAL OUTLAY:								
Buildings	3100				-			
SB1 Road Maintenance	3148				-			
Improve. other than Buildings	3150	96,421			-			
Land	3170				-			
Equipment	3200				-			
Sub-total		96,421	-	-	-	-	-	
OTHER FINANCING USES:								
Debt Service Principal	4000	-			-			
Debt Service Interest	4100	-			-			
Lease Purchase	4150	20,808	19,200	18,600	21,000	21,000	-	Leases paid off
Transfer to General Fund	5000	-	-	-	2,719	2,719	3,150	
Transfer to Capital Improvement F	5089	-	200,000	95,024	431,700	50,000	596,000	street rehab see CIP
Sub-total		20,808	219,200	113,624	455,419	73,719	599,150	
Fund Total		283,099	219,200	116,944	458,419	76,719	602,150	

LTF Roads - 22

LTF Roads - 22	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100							
Salaries - part-time	0125							
Salaries - Temporary	0150							
Overtime	0200							
Retirement - PERS	0250							
FICA/MEDICARE	0300							
Workers' Compensation	0350							
Unemployment Insurance	0360							
Medical Insurance	0400							
Other Benefits	0450							
Deferred Compensation	0545							
Dental Insurance	0560							
Life Insurance	0570							
Sub-total								
SUPPLIES & SERVICES:								
Utilities	1000							
Communications	1150							
Office Supplies & Postage	1200							
Advertising and Publication	1250							
Business Expense and Trng	1300							
Memberships, Dues & Subs	1350							
Equipment Maintenance	1400							
Facilities Maintenance	1450							
Vehicle maintenance	1460							
Equipment Replacement	1500							
Operating Supplies & Expenses	1550							
Alternate Transportation Exp.	1559							
Fuels & Lubricants	1560							
Professional Services	2150							
Equipment Rental	2200							
Lease Payments	2249							
Liability Insurances	2300							
Services by Other Agencies	2350							
Bike & Pedestrian Expenses	2357							
Sub-total								
CAPITAL OUTLAY:								
Buildings	3100							
Improve. other than Buildings	3150							
Land	3170							
Equipment	3200							
Sub-total								
OTHER FINANCING USES:								
Debt Service Principal	4000							
Debt Service Interest	4100							
Lease Purchase	4150							
Transfer to General Fund	5000							
Transfer to Capital Improvement F	5089	-	30,000	14,389	-	-	6,800	sidewalk repairs see CIP
Sub-total		-	30,000	14,389	-	-	6,800	
Fund Total		-	30,000	14,389	-	-	6,800	

SB1 Streets and Roads - 86

SB1 Streets & Roads - 86	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100							
Salaries - part-time	0125							
Salaries - Temporary	0150							
Overtime	0200							
Retirement - PERS	0250							
FICA/MEDICARE	0300							
Workers' Compensation	0350							
Unemployment Insurance	0360							
Medical Insurance	0400							
Other Benefits	0450							
Deferred Compensation	0545							
Dental Insurance	0560							
Life Insurance	0570							
Sub-total								
SUPPLIES & SERVICES:								
Utilities	1000							
Communications	1150							
Office Supplies & Postage	1200							
Advertising and Publication	1250							
Business Expense and Trng	1300							
Memberships, Dues & Subs	1350							
Equipment Maintenance	1400							
Facilities Maintenance	1450							
Vehicle maintenance	1460							
Equipment Replacement	1500							
Operating Supplies & Expenses	1550							
Alternate Transportation Exp.	1559							
Fuels & Lubricants	1560							
Professional Services	2150	360						
Equipment Rental	2200							
Lease Payments	2249							
Liability Insurances	2300							
Services by Other Agencies	2350							
Bike & Pedestrian Expenses	2357							
Sub-total		360						
CAPITAL OUTLAY:								
Buildings	3100							
Improve. other than Buildings	3150	185,315						
Land	3170							
Equipment	3200							
Sub-total		185,315						
OTHER FINANCING USES:								
Debt Service Principal	4000							
Debt Service Interest	4100							
Lease Purchase	4150							
Transfer to General Fund	5000							
Transfer to Capital Improvement Ft	5089	-	-	2,028	260,000	150,000	139,000	street rehab see CIP
Sub-total		-	-	2,028	260,000	150,000	139,000	
Fund Total		185,675	-	2,028	260,000	150,000	139,000	

SB1 Streets and Roads - 86

SB1 SRTS - New	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100							
Salaries - part-time	0125							
Salaries - Temporary	0150							
Overtime	0200							
Retirement - PERS	0250							
FICA/MEDICARE	0300							
Workers' Compensation	0350							
Unemployment Insurance	0360							
Medical Insurance	0400							
Other Benefits	0450							
Deferred Compensation	0545							
Dental Insurance	0560							
Life Insurance	0570							
Sub-total								
SUPPLIES & SERVICES:								
Utilities	1000							
Communications	1150							
Office Supplies & Postage	1200							
Advertising and Publication	1250							
Business Expense and Trng	1300							
Memberships, Dues & Subs	1350							
Equipment Maintenance	1400							
Facilities Maintenance	1450							
Vehicle maintenance	1460							
Equipment Replacement	1500							
Operating Supplies & Expenses	1550							
Alternate Transportation Exp.	1559							
Fuels & Lubricants	1560							
Professional Services	2150							
Equipment Rental	2200							
Lease Payments	2249							
Liability Insurances	2300							
Services by Other Agencies	2350							
Bike & Pedestrian Expenses	2357							
Sub-total		-						
CAPITAL OUTLAY:								
Buildings	3100							
Improve. other than Buildings	3150							
Land	3170							
Equipment	3200							
Sub-total		-						
OTHER FINANCING USES:								
Debt Service Principal	4000							
Debt Service Interest	4100							
Lease Purchase	4150							
Transfer to General Fund	5000							
Transfer to Capital Improvement Ft	5089						114,270	Safe routes to school
Sub-total		-	-	-	-	-	114,270	
Fund Total		-	-	-	-	-	114,270	

ENTERPRISE FUNDS

ENTERPRISE FUND REVENUE	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	
WATER OPERATING - 10							
3490 Other Government Grants	-	-	-	-	-	-	
3605 Interest Income	32,768	17,000	33,640	35,000	35,000	17,000	Interest from general fund interfund loan and LAIF, interest rates are dow
3620 Miscellaneous Income	194	-	-	-	-	-	
3900 Water Usage - Residential	402,030	384,261	665,694	670,000	670,000	674,000	Annualized current year revenue
3910 Water Service - Residential	647,441	606,616	717,781	710,000	710,000	809,000	Annualized current year revenue
3930 Water Usage - Commercial	821,121	964,263	614,388	610,000	610,000	973,000	Annualized current year revenue
3940 Water Service - Commercial	47,195	49,071	51,393	50,053	50,053	56,000	Annualized current year revenue
3943 Miscellaneous Income	-	-	-	-	-	-	
3962 Set-up Fees	6,299	8,168	4,649	8,331	8,331	6,800	Annualized current year revenue
3965 Late Fees	49,314	62,351	28,737	63,598	63,598	25,000	Annualized current year revenue
3966 Shut off/ Turn On Fee	-	-	-	-	-	-	
3969 Prob Rpt, pull mtr	-	-	-	-	-	-	
3970 Connection Fees	90,027	150,000	1,316	153,000	153,000	108,000	Escalante Meadows, per Alice's estimate
3980 Meters	8,038	5,370	19,278	5,478	5,478	7,600	Annualized current year revenue, less GUSD meter from last year
3990 Uncollectable Accounts	-	-	-	-	-	-	
Total Water	2,104,428	2,247,100	2,136,877	2,305,460	2,305,460	2,676,400	
WATER CAPITAL - 30							
3490 Other Government Grants	-	-	8,981	-	-	-	
3605 Interest	-	-	329	-	-	790	LAIF interest
3700 Developer Fees	29,757	57,225	116,662	102,340	102,340	63,070	assumes 53 Lots for Pasadera impact fees
3810 Trsfr from wtr op	-	-	-	-	-	-	
3970 Water Connection Fees	9,750	18,750	30,250	21,500	21,500	13,250	assumes 53 Lots for Pasadera impact fees
3975 Stand-By Charges	36,515	35,000	41,764	35,000	35,000	35,000	growth from FY19 to FY20 was 14%, assume current year will be 14%
Total Water Capital	76,022	110,975	197,986	158,840	158,840	112,110	
WASTEWATER OPERATING - 12							
3490 Other Government Grants	-	-	-	-	-	-	
3605 Interest	26,827	1,000	28,825	30,000	30,000	-	
3610 Rental of Property	-	-	-	-	-	168,000	Clay's septic lease
3620 Miscellaneous Income	-	-	2,591	-	-	-	
3950 Sewer Service Charges	1,575,689	1,612,211	1,644,003	1,644,455	1,644,455	1,839,000	Annualized current year revenue
3962 Set up Fees	5,151	8,610	5,209	8,782	8,782	6,000	Annualized current year revenue
3965 Late Fee	39,659	38,535	31,299	39,306	39,306	20,000	Annualized current year revenue
3970 Connection Fees	190,723	100,000	12,223	215,000	215,000	215,000	Escalante Meadows, per Alice's estimate
Total Wastewater Operating	1,838,049	1,760,356	1,724,150	1,937,543	1,937,543	2,248,000	
WASTEWATER CAPITAL - 32							
3490 Other Government Grants	34,624	400,000	15,232	302,821	-	302,821	IRWM Grant
3605 Interest	51	-	482	400	400	17,000	LAIF Interest
3700 Developer Fees	146,250	281,250	453,750	322,500	322,500	198,750	assumes 53 Lots for Pasadera impact fees
3970 Connections Fees	-	-	-	-	-	-	
Total Wastewater Capital	180,925	681,250	469,464	625,721	322,900	518,571	
SOLID WASTE - 15							
3490 Other Government Grants	-	-	-	-	-	-	
3605 Interest Income	65	-	-	-	-	-	
3824 Transfer from Measure A	-	-	-	-	-	-	
3943 Miscellaneous Income	-	34,000	-	-	-	-	
3955 Refuse Service Charges	80,118	-	5,044	4,229	5,364	-	
3962 Set-up Fees	-	-	-	-	-	-	
3965 Late Fees	-	-	-	-	-	-	
Total Solid Waste	80,184	34,000	5,044	4,229	5,364	-	
TRANSIT - 23							
3401 Bus Passes	1,570	3,000	1,570	3,060	3,060	3,000	assume similar to prior year budget
3459 State Transit Assistance	52,533	32,000	-	32,640	32,640	-	
3461 Low Carbon Transit Oper Program	-	-	-	-	-	-	
3463 Prop 1B Transportation Project	-	-	-	-	-	-	
3471 LTF 99260	397,465	265,000	353,254	270,300	270,300	307,300	Per TDA LTF Apportionment Est SBCAG TTAC Feb Agenda
3474 LTF Sec 5311	59,733	60,000	115,217	61,200	61,200	69,500	Per Public Works Director
3490 Other Government Grants	-	-	388,901	-	-	534,000	CARES #2 and Sec 5311 Stimulus
3511 Fare Box Revenue	67,955	55,000	46,964	56,100	56,100	60,000	assumes Fares to resume in July
3603 LCTOP Interest Income	-	-	-	-	-	-	
3605 Interest Income	6,213	2,000	6,192	2,040	2,040	2,300	LAIF interest
3620 Miscellaneous Income	-	-	80,294	-	-	-	
Total Transit	585,468	417,000	992,391	425,340	425,340	976,100	
TOTAL ENTERPRISE FUND REVENUE	4,884,194	5,250,681	5,528,201	5,457,134	5,155,447	6,531,181	

Water Operating - 10

Water Fund - 10	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100	142,382	176,500	193,663	196,980	196,980	200,000	Water Super + 1 Fieldworker, SEIU COLA, Unrep. EE COLA, step incre
Salaries - part-time	0125	-	-	-	-	-	-	
Salaries - Temporary	0150	27,660	-	14,487	-	-	10,000	temp through agency certified
Overtime	0200	14,049	18,500	17,491	18,870	18,870	17,000	similar to actual estimate for FY20/21
Retirement - PERS	0250	40,261	33,000	62,393	58,000	58,000	59,000	per Calpers employer contrib. rates and unfunded Liab.
FICA/Medicare	0300	13,492	14,918	16,536	15,242	15,242	18,000	at 7.65%
Workers' Compensation	0350	5,913	11,500	9,013	11,730	11,730	18,000	Based on estimate provided by CAJPIA
Unemployment Insurance	0360	-	-	-	-	-	-	
Medical Insurance	0400	20,433	29,500	33,188	42,380	42,380	49,000	Assume 10% increase in costs
Other Benefits	0450	12,592	12,000	12,789	12,240	12,240	12,000	
Deferred Compensation	0545	-	-	-	-	-	-	
Dental Insurance	0560	2,628	2,700	3,252	3,247	3,247	4,000	Assume 10% increase in costs
Vision Insurance	0570	360	400	450	454	454	600	Assume 10% increase in costs
Sub-total		279,771	299,018	363,263	359,143	359,143	387,600	
SUPPLIES & SERVICES:								
Utilities	1000	110,401	110,000	157,790	122,200	122,200	200,000	annualized current year costs
Communications	1150	5,495	4,500	6,746	6,700	6,700	6,700	annualized current year costs
Office Supplies & Postage	1200	8,184	9,000	9,762	9,180	9,180	12,300	annualized current year costs, includes postage
Advertising	1250	1,599	1,000	1,704	1,020	1,020	1,000	similar to prior year budget
Business Expense and Trng	1300	609	1,500	319	1,530	1,530	1,500	similar to prior year budget
Memberships, Dues & Subs	1350	81	500	-	510	510	500	similar to prior year budget
Equipment Maintenance	1400	15	1,000	45	1,020	1,020	1,000	similar to prior year budget
Facilities Maintenance	1450	6,237	20,000	9,368	10,000	10,000	10,000	similar to prior year budget
Vehicle maintenance	1460	791	1,000	2,371	2,300	2,300	2,300	similar to prior year budget
Equipment Replacement	1500	20	1,000	264	1,020	1,020	1,000	similar to prior year budget
Meters	1535	8,882	10,000	19,620	20,200	20,200	21,200	annualized current year costs
Operating Supplies & Exp.	1550	34,879	40,000	36,184	63,000	63,000	70,000	annualized current year costs, for treatment of groundwater, chemi
State Water	1553	923,013	900,000	1,036,515	950,000	950,000	982,000	per CCWA Ten year projection
Fuel & lubricants	1560	7,054	6,500	6,056	6,630	6,630	5,000	annualized current year costs
Bank Service Charges	1750	2,117	2,000	2,217	2,040	2,040	3,000	possible increase in bank fees for more secure depositing
Professional Services	2150	68,478	50,000	89,197	169,000	169,000	120,000	annualized current year costs, DACI masterplan
Information Technolgy Svs	2151	326	500	427	510	510	-	
Equipment Rental	2200	-	-	-	4,000	4,000	-	
Lease	2249	200	200	200	200	200	200	Annual lease Peggy Camp
Liability Insurance	2300	35,709	39,200	30,886	54,000	54,000	47,000	Per JPIA estimate
Services by other Agencies	2350	40,712	45,000	40,733	45,900	45,900	45,900	Annual fees, assume similar to prior budget
Sub-total		1,254,803	1,242,900	1,450,403	1,470,960	1,470,960	1,530,600	
CAPITAL OUTLAY:								
Buildings	3100	-	-	-	-	-	-	
Improve. Other than Buildings	3150	28,272	-	-	-	-	-	
Land	3170	-	-	-	-	-	-	
Equipment	3200	-	-	-	-	-	-	
Sub-total		28,272	-	-	-	-	-	
OTHER FINANCING USES:								
Debt Service Principal	4000	6,160	6,160	-	6,160	6,160	44,891	COPS 00 and 05
Debt Service Interest	4100	51,676	50,000	34,850	50,000	50,000	68,000	COPS: 2000; 2005 (see fund 32)
Lease Purchase	4150	2,689	18,500	3,737	18,700	18,700	3,100	Copier lease, capital leases paid off
Transfer to General Fund	5000	109,992	279,200	279,200	294,900	294,900	315,600	
Transfer to Water Capital	5035	-	-	-	-	-	-	
Write-offs	8000	9,079	5,000	31,591	5,100	5,100	5,100	similar to prior year budget
Sub-total		179,597	358,860	349,378	374,860	374,860	436,691	
Department Total		1,742,443	1,900,778	2,163,044	2,204,963	2,204,963	2,354,891	
Depreciation		192,262	179,501	196,725	179,502	196,725	196,725	
Total with Depreciation		1,934,705	2,080,279	2,359,769	2,384,465	2,401,688	2,551,616	

Water Capital - 30

Water Capital Fund - 30	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:								
	Professional Services	2150						
	Services By Other Agncs.	2350						
	Sub-total	-	-					
CAPITAL OUTLAY:								
	Buildings	3100						
	Improve. Other than Buildings	3150	935					
	Land	3170						
	Equipment	3200						
	Sub-total	-	-					
OTHER FINANCING USES:								
	Dept Service Principal	4000	31,298					
	Dept Service Interest	4100						
	Lease Purchase	4150						
	Transfer to CIP	5089		540,000	25,298	1,747,720	1,120,720	1,032,000
	Transfer to General Fund	5000						See Capital Improvement Project fund
	Sub-total	31,298	540,000	25,298	1,747,720	1,120,720	1,032,000	
Fund Total								
		31,298	540,000	25,298	1,747,720	1,120,720	1,032,000	

Wastewater Operating - 12

Wastewater Operating - 12	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100	142,103	173,000	205,320	195,200	195,200	196,000	Super + 1 Fieldworker, SEIU COLA, Unrep. EE COLA, step incr
Salaries - part-time	0125	-	-	-	-	-	-	
Salaries - Temporary	0150	24,079	-	7,778	-	-	10,000	temp through agency certified
Overtime	0200	13,786	27,035	19,863	27,576	27,576	21,000	similar to actual estimate for FY20/21
Retirement - PERS	0250	41,969	28,592	66,566	34,690	34,690	30,000	per Calpers employer contrib. rates and unfunded Liab.
FICA/Medicare	0300	13,198	16,415	18,572	16,743	16,743	17,000	at 7.65%
Workers' Compensation	0350	6,056	11,877	8,914	12,115	12,115	19,000	Based on estimate provided by CAJPIA
Unemployment Insurance	0360	-	-	-	-	-	-	
Medical Insurance	0400	24,520	26,098	41,114	43,200	43,200	49,000	Assume 10% increase in costs
Other Benefits	0450	13,336	12,309	11,703	12,555	12,555	12,000	
Deferred Compensation	0545	-	-	1,290	-	-	-	
Dental Insurance	0560	1,437	1,280	2,805	2,752	2,752	4,000	Assume 10% increase in costs
Vision Insurance	0570	138	197	373	383	383	500	Assume 10% increase in costs
Sub-total	0585	280,621	296,803	384,300	345,213	345,213	358,500	
SUPPLIES & SERVICES:								
Utilities	1000	272,849	220,000	255,105	224,400	224,400	269,000	Annualized current year costs
Communications	1150	5,149	4,800	5,447	5,450	5,450	6,000	Annualized current year costs
Office Supplies & Postage	1200	8,250	8,000	9,702	8,900	8,900	12,000	Annualized current year costs
Advertising and Publication	1250	-	-	442	-	-	-	
Business Expense and Trng	1300	281	2,000	229	2,040	2,040	2,000	similar to prior year budget
Memberships, Dues & Subs	1350	-	300	-	23,210	23,210	25,600	State Water Board annual fee, other memberships
Equipment Maintenance	1400	29,769	50,000	36,745	51,000	51,000	53,200	Annualized current year costs
Facilities Maintenance	1450	8,128	10,000	9,076	10,200	10,200	10,200	similar to prior year budget
Vehicle maintenance	1460	1,574	1,500	647	1,530	1,530	1,500	similar to prior year budget
Equipment Replacement	1500	58,802	60,000	6,248	61,200	61,200	61,000	similar to prior year budget
Improve-Repairs	1505	-	-	1,958	-	-	-	
Operating Supplies & Exp.	1550	19,038	32,000	20,774	32,640	32,640	36,000	Annualized current year costs
Fuel & lubricants	1560	10,035	9,000	5,078	9,180	9,180	7,000	Annualized current year costs
Lvys, Penalties and Interest	1650	-	-	144	-	-	-	
Bank Service Charges	1750	2,117	2,000	2,218	2,300	2,300	2,900	possible increase in bank fees for more secure depositing
Professional Services	2150	221,874	150,000	142,210	183,000	183,000	190,500	Annualized current year costs
Information Technology Svcs	2151	248	400	-	408	408	-	
Equipment Rental	2200	1,382	2,000	6,791	5,500	5,500	480	Lease payments were previously recorded here
Property Rental	2250	5,027	5,000	5,191	5,100	5,100	6,000	Pasquini Lease
Liability Insurance	2300	29,797	21,132	18,283	40,000	40,000	30,000	per JPIA estimate
Services by other Agencies	2350	17,510	20,000	20,123	20,400	20,400	-	under memberships
Sub-total		691,830	598,132	546,411	686,458	686,458	713,380	
CAPITAL OUTLAY:								
Buildings	3100	-	-	-	-	-	-	
Improve. Other than Buildings	3150	-	-	-	-	-	-	
Land	3170	-	-	-	-	-	-	
Equipment	3200	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
OTHER FINANCING USES:								
Dept Service Principal	4000	21,840	22,000	-	22,000	22,000	25,000	COPS 00
Dept Service Interest	4100	44,945	39,000	18,541	39,000	39,000	34,900	Sewer Lines (COPS 00)
Lease Purchase	4150	34,000	34,000	3,737	34,000	34,000	14,100	WW portion of trucks and copier lease
Transfer to General Fund	5000	205,896	194,900	194,900	215,000	215,000	226,600	
Sub-total		306,681	289,900	217,178	310,000	310,000	300,600	
Fund Total		1,279,132	1,184,835	1,147,888	1,341,671	1,341,671	1,372,480	
Depreciation		443,732	474,982	461,146	474,982	474,982	474,982	
Total with Depreciation		1,722,864	1,659,817	1,609,034	1,816,653	1,816,653	1,847,462	

Wastewater Capital - 32

Wastewater Capital Fund - 32	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:								
Professional Services	2150	-	-		-	-		
Sub-total		-	-	-	-	-	-	
CAPITAL OUTLAY:								
Buildings	3100	-	-		-	-		
Improve. Other than Buildings	3150	-	-	2,842	30,000	30,000		
Land	3170	-	-		-	-		
Equipment	3200	-	-		-	-		
Sub-total		-	-	2,842	30,000	30,000	-	
OTHER FINANCING USES:								
Dept Service Principal	4000	-	-		-	-		
Dept Service Interest	4100	-	-		-	-		
Lease Purchase	4150	-	-		-	-		
Transfer to General Fund	5000	-	-		-	-		
Transfer to CIP Fund	5089	-	1,320,000	179,809	3,396,541	327,088	3,979,821	See Capital Improvement Project fund
Sub-total		-	1,320,000	179,809	3,396,541	327,088	3,979,821	
Fund Total		-	1,320,000	182,651	3,426,541	357,088	3,979,821	

Solid Waste - 15

Solid Waste - 15	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:								
Advertising & Publication	1250							SOLID WASTE UNDER PRIVATE CONTACTOR: WASTE MANAGEMENT
Equipment maintenance	1400							
Fuel & Lubricants	1560							
HSS - Service Provider	2110							
Professional Services	2150							
Equipment Rental	2200							
Liability Insurance	2300							
Franchise Fees	2992							
CA Beverage Container Fund	2994							
Sub-total		-	-	-	-	-	-	
CAPITAL OUTLAY:								
Buildings	3100							
Improve. Other than Buildings	3150			-	-			
Land	3170							
Equipment	3200							
Sub-total		-	-	-	-	-	-	
OTHER FINANCING USES:								
Dept Service Principal	4000							
Dept Service Interest	4100							
Lease Purchase	4150							
Transfer to General Fund	5000							
Sub-total		-	-	-	-	-	-	
Fund Total		-	-	-	-	-	-	

Transit - 23

Transit - 23	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:								
Advertising and Publication	1250	-	5,000	58	5,000	5,000	18,000	new transit plan
Equipment Maintenance	1400	93,698	73,000	104,609	73,000	73,000	73,000	similar to prior year budget
Equipment Replacement	1500	-	-	-	-	-	-	
Fuel & lubricants	1560	64,526	68,350	41,737	68,350	68,350	68,350	similar to prior year budget
Professional Services	2150	18,716	50,000	-	1,500	25,900	1,500	similar to prior year budget
Equipment Rental	2200	3,019	500	1,427	500	500	500	similar to prior year budget
Liability Insurance	2300	-	-	-	-	-	-	
Purchased Transportation	2354	328,767	347,633	301,256	354,578	354,578	355,000	similar to prior year budget
LCTOP funded promotion	2358	-	-	-	-	-	-	
Sub-total		508,726	544,483	449,086	502,928	527,328	516,350	
CAPITAL OUTLAY:								
Buildings	3100	-	-	-	-	-	-	
Improve. Other than Buildings	3150	-	-	-	-	-	-	
Land	3170	-	-	-	-	-	-	
Equipment	3200	-	-	-	-	-	-	
Sub-total		-	-	-	-	-	-	
OTHER FINANCING USES:								
Dept Service Principal	4000	-	-	-	-	-	-	
Dept Service Interest	4100	-	-	-	-	-	-	
Lease Purchase	4150	-	-	-	-	-	-	
Transfer to General Fund	5000	34,992	35,000	35,000	35,000	35,000	35,000	
Transfer to CIP Fund	5089	-	-	-	-	-	160,000	Infrastructure improvement, see CIP
Sub-total		34,992	35,000	35,000	35,000	35,000	195,000	
Fund Total		543,718	579,483	484,086	537,928	562,328	711,350	
Depreciation		80,384	109,030	135,011	109,030	135,011	135,011	
Total with Depreciation		624,102	688,513	619,097	646,958	697,339	846,361	

MISCELLANEOUS FUNDS

MISCELLANEOUS FUND REVENUE	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	
<u>LIBRARY FUND - 28</u>							
3484 Other Revenue	4,000	-	-	-	-	-	
3605 Interest Income	231	-	254	250	250	300	Laif interest
3700 Developer Fees	7,800	15,000	24,200	17,200	17,200	10,600	Assumes 53 Pasadera Lots impact
3805 Transfer from General Fund	-	6,187	6,187	-	-	5,000	To cover rent
3819 Transfer from Cap Fac Fund	-	-	-	-	-	-	
Total Library Fund	12,031	21,187	30,641	17,450	17,450	15,900	
<u>PUBLIC FACILITIES - 36</u>							
3605 Interest	192	-	267	290	290	100	Laif interest
3721 Public Facility Fees	5,547	-	3,922	8,870	-	8,900	Escalante Meadows estimate
Total Public Facilities	5,739	-	4,189	9,160	290	9,000	
<u>PARK DEVELOPMENT - 38</u>							
3484 Other Revenue	-	-	49,281	-	-	-	
3510 Park & Recreation Fees	695,455	-	-	-	-	-	
3605 Interest Income	156	-	5,141	320	320	170	Laif interest
3490 Other Government Grants AB	-	200,000	-	200,000	-	-	Prop. 68 per capita funds, \$177k
3705 Impact Fees	8,167	-	5,826	12,000	5,000	12,000	Escalante Meadows estimate
Total Park Development	703,778	200,000	60,248	212,320	5,320	12,170	
<u>CAPITAL FACILITIES - 76</u>							
3605 Interest Income	16,936	2,500	18,367	19,000	19,000	5,500	Laif interest
3700 Developer Fees	804,343	210,938	-	-	-	-	
Total Capital Facilities	821,279	213,438	18,367	19,000	19,000	5,500	
<u>CITY HALL EQUIPMENT - 78</u>							
3605 Interest Income	294	-	291	300	300	200	Laif interest
3700 Developer Fees	3,120	-	9,680	6,880	6,880	4,240	Assumes 53 Pasadera Lots impact
Total City Hall Equipment	3,414	-	9,971	7,180	7,180	4,440	
<u>TRAFFIC FEES - 87</u>							
3605 Interest Income	1,201	-	1,451	1,500	1,500	1,000	Laif interest
3710 Mitigation Fees	20,782	-	46,686	26,918	26,918	16,589	Assumes 53 Pasadera Lots impact
Total Traffic Fees	21,983	-	48,136	28,418	28,418	17,589	
<u>CDBG MISCELLANEOUS - 100,77,58,66,67</u>							
3605 Interest - 58	830	-	201	-	-	-	
3620 Misc Income	-	-	30,000	-	-	-	
3490 Leroy Park	-	1,000,000	386,324	4,200,000	1,800,000	2,310,000	Leroy Park expected to be complete
3490 Other Government Grants	-	-	-	-	-	177,952	Prop. 68 per capita funds, \$177k
3605 Interest - 100	544	-	5,750	3,000	3,000	3,500	Laif interest
3605 Interest - 67	1,677	-	48	50	50	-	
Total CDBG Miscellaneous	3,051	1,000,000	422,323	4,203,050	1,803,050	2,491,452	
<u>CDBG Food Bank - 105, 106</u>							
3605 Interest - 58	-	-	-	-	-	-	
3490 Other Government Grants	-	-	-	-	50,000	200,000	Food Bank and Microenterprise A
Total CDBG Food Bank	-	-	-	-	50,000	200,000	
TOTAL MISC. FUND REVENUE	1,571,275	1,434,625	593,877	4,496,578	1,930,708	2,756,051	

Library Fund - 28

Guadalupe Library Fund - 28	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:								
Utilities	1000							
Equipment Maintenance	1400							
Professional Services	2150							
Equipment Rental	2200							
Property Rental	2250	7,408	10,127	10,127	15,000	15,000	15,000	Similar to prior year
Liability Insurance	2300							
Service from Other Agencies	2350							
Sub-total		7,408	10,127	10,127	15,000	15,000	15,000	
CAPITAL OUTLAY:								
Buildings	3100							
Improve. other than Buildings	3150							
Land	3170							
Equipment	3200							
Sub-total								
OTHER FINANCING USES:								
InterFund Transfer	5010							
Sub-total								
Fund Total								
		7,408	10,127	10,127	15,000	15,000	15,000	

Public Facilities - 36

Public Facilities - 36	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:								
Utilities	1000							
Equipment Maintenance	1400							
Professional Services	2150							
Equipment Rental	2200							
Property Rental	2250							
Liability Insurance	2300							
Service from Other Agencies	2350							
Sub-total								
CAPITAL OUTLAY:								
Buildings	3100							
Improve. other than Buildings	3150							
Land	3170							
Equipment	3200	-	-		-			
Sub-total								
OTHER FINANCING USES:								
InterFund Transfer	5010							
Sub-total								
Fund Total		-	-	-	-	-		

Park Development - 38

Park Development - 38	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:								
Utilities	1000							
Equipment Maintenance	1400							
Operating Supplies/Expense	1550			805				
Professional Services	2150							
Equipment Rental	2200							
Property Rental	2250							
Liability Insurance	2300							
Service from Other Agencies	2350							
Sub-total				805				
CAPITAL OUTLAY:								
Buildings	3100							
Improve. other than Buildings	3150							
Land	3170	-	-		-			
Equipment	3200							
Sub-total								
OTHER FINANCING USES:								
Transfer to Capital Projects Fund	5089	-	200,000	-	200,000	-	-	moved Prop 68 grant to Leroy Park
Sub-total		-	200,000	-	200,000	-	-	
Fund Total								
		-	200,000	805	200,000	-	-	

Capital Facilities - 76

Capital Facilities - 76	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:								
Utilities	1000				-			
Equipment Maintenance	1400				-			
Professional Services	2150			85,694	47,375	7,375	-	
Equipment Rental	2200				-			
Property Rental	2250				-			
Liability Insurance	2300				-			
Service from Other Agencies	2350				-			
Sub-total		-	-	85,694	47,375	7,375	-	
CAPITAL OUTLAY:								
Buildings	3100			54,199	190,000	-	-	
Improve. other than Buildings	3150							
Land	3170							
Equipment	3200	-	150,000	169,339	230,000	124,359	147,000	see prog of projects
Sub-total		-	150,000	223,538	420,000	124,359	147,000	
OTHER FINANCING USES:								
Interfund Transfer to Capital Proje	5089	-	270,000	1,000	179,539	1,050	484,537	CIP, see prog of projects
Sub-total		-	270,000	1,000	179,539	1,050	484,537	
Fund Total		-	420,000	310,232	646,914	132,784	631,537	

City Hall Equipment - 78

City Hall Equipment - 78	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:								
Utilities	1000							
Equipment Maintenance	1400							
Professional Services	2150						25,000	Council meeting public access improvements
Equipment Rental	2200							
Property Rental	2250							
Liability Insurance	2300							
Service from Other Agencies	2350							
Sub-total							25,000	
CAPITAL OUTLAY:								
Buildings	3100							
Improve. other than Buildings	3150							
Land	3170							
Equipment	3200							
Sub-total								
OTHER FINANCING USES:								
InterFund Transfer	5010							
Sub-total								
Fund Total							25,000	

TRAFFIC MITIGATION FUND - 87

Traffic Mitigation - 87	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:								
Utilities	1000							
Equipment Maintenance	1400							
Professional Services	2150							
Equipment Rental	2200							
Property Rental	2250							
Liability Insurance	2300							
Service from Other Agencies	2350							
Sub-total								
CAPITAL OUTLAY:								
Buildings	3100							
Improve. other than Buildings	3150							
Land	3170							
Equipment	3200	-	-		-			
Sub-total								
OTHER FINANCING USES:								
Interfund Transfer to Capital Proje	5089						60,000	Street Rehab, see CIP
Sub-total							60,000	
Fund Total								
							60,000	

CDBG Miscellaneous - Various

CDBG, Funds 58, 66, 67, 77, 100	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:								
	Utilities 1000							
	Equipment Maintenance 1400							
	Professional Services 2150							
	General Admin 2164	42,939		73,637	207,000	180,000	27,000	
	Planning 2165	5,678		32,540	58,000	15,000	43,000	
	Leroy Park 2166	45,567		-				
	Equipment Rental 2200							
	Property Rental 2250							
	Liability Insurance 2300							
	Service from Other Agencies 2350							
Sub-total		94,184		106,177	265,000	195,000	70,000	
CAPITAL OUTLAY:								
	Buildings 3100							
	Improve. other than Buildings 3150							
	Land 3170							
	Equipment 3200			-	-			
Sub-total								
OTHER FINANCING USES:								
	Transfer to General Fund 5000	492	8,000	8,000	30,000	30,000	-	
	Transfer to Capital Improvement f new	-	1,000,000	351,253	3,850,000	2,050,000	2,000,000	Leroy Park
Sub-total		492	1,008,000	359,253	3,880,000	2,080,000	2,000,000	
Fund Total		94,676	1,008,000	465,430	4,145,000	2,275,000	2,070,000	

CDBG Miscellaneous - Various

CDBG Food Bank and Microenterprise - 105, 106	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:							
Utilities 1000							
Equipment Maintenance 1400						10,000	Senior Center Mechanical repairs
Professional Services 2150					25,000	190,000	Food Distribution and Microenterprise
General Admin 2164							
Planning 2165							
Leroy Park 2166							
Equipment Rental 2200							
Property Rental 2250							
Liability Insurance 2300							
Service from Other Agencies 2350							
Sub-total	-		-	-	25,000	200,000	
CAPITAL OUTLAY:							
Buildings 3100							
Improve. other than Buildings 3150							
Land 3170							
Equipment 3200			-	-	26,791		
Sub-total					26,791		
OTHER FINANCING USES:							
Transfer to General Fund 5000							
Transfer to Capital Improvement f new							
Sub-total	-	-	-	-	-	-	
Fund Total	-	-	-	-	51,791	200,000	

LIGHTING FUNDS

LIGHTING DISTRICT - 60 REVENUE SUMMARY	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22
3145 Tax Increments	23,108	23,000	24,761	23,460	23,460	28,500
3605 Interest Income	667	250	605	600	600	300
3620 Miscellaneous Income	-	-	-	-	-	-
TOTAL REVENUE	23,775	23,250	25,366	24,060	24,060	28,800

Estimated based on growth r:
Laif Interest

PASADERA LANDSCAPE & LIGHTING DISTRICT - 63	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22
3145 Tax Increments	74,225	74,500	95,737	95,700	95,700	100,000
3605 Interest Income	-	-	840	800	800	1,100
TOTAL REVENUE	74,225	74,500	96,577	96,500	96,500	101,100

Per County estimate
Laif Interest

LIGHTING/LANDSCAPE - 65 REVENUE SUMMARY	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22
3145 Tax Increments	118,170	80,000	123,717	81,600	81,600	135,700
3605 Interest Income	10,031	4,000	12,597	13,000	13,000	6,500
3620 Miscellaneous Income	-	-	-	-	-	-
TOTAL REVENUE	128,201	84,000	136,314	94,600	94,600	142,200

Estimated based on growth r:
Laif Interest and interfund lo:

TOTAL LIGHTING FUNDS REVENUE	226,201	181,750	258,257	215,160	215,160	272,100
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Light. Landscape District - 60

Light. & Landscape District - 60	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100							
Salaries - Part-time	0125							
Salaries - Temporary	0150							
Salaries - Overtime	0200							
Retirement - PERS	0250							
FICA/Medicare	0300							
Workers' Compensation	0350							
Medical/Dental/life ins	0400							
Other Benefits	0450							
Dental Insurance	0560							
Vision Insurance	0570							
Sub-total								
SUPPLIES & SERVICES:								
Utilities	1000	10,395	10,500	8,814	10,710	10,710	10,000	Annualized of current year costs
Communications	1150	-			-			
Office Supplies & Postage	1200	-			-			
Advertising & Publication	1250	45	55	115	56	56	100	Annualized of current year costs
Business Ex and Tng	1300	-			-			
Memberships, dues & sub.	1350	-			-			
Equipment Maintenance	1400	-			-			
Vehicle Maintenance	1460	-			-			
Equipment replacement	1500	-			-			
Operating Supplies & Exp.	1550	122			-			
Fuel & lubricants	1560	-			-			
Professional services	2150	7,047	6,700	6,390	6,834	6,834	7,000	Annualized of current year costs
Liability Insurance	2300	433	450	290	459	459	570	Per JPIA estimate
Services from other agencies	2350	-			-			
Sub-total		18,041	17,705	15,609	18,059	18,059	17,670	
CAPITAL OUTLAY:								
Buildings	3100							
Improve. Other than Buildings	3150							
Land	3170							
Equipment	3200							
Sub-total								
OTHER FINANCING USES								
Transfer to General Fund	5000	3,552	3,867	3,867	2,346	2,266	2,171	Cost Allocation Study
Sub-total		3,552	3,867	3,867	2,346	2,266	2,171	
Fund Total		21,593	21,572	19,476	20,405	20,325	19,841	

Pasadera Light Lndscp Dist-63

Pasadera Light & Lndscp Dist-63	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100							
Salaries - Part-time	0125							
Salaries - Temporary	0150							
Salaries - Overtime	0200							
Retirement - PERS	0250							
FICA/Medicare	0300							
Workers' Compensation	0350							
Medical/Dental/life ins	0400							
Other Benefits	0450							
Dental Insurance	0560							
Vision Insurance	0570							
Sub-total								
SUPPLIES & SERVICES:								
Utilities	1000		10,838	-	10,838	10,838	10,900	Similar to prior year budget
Communications	1150							
Office Supplies & Postage	1200							
Advertising & Publication	1250			117			100	Annualized current year costs
Business Ex and Tng	1300							
Memberships, dues & sub.	1350							
Equipment Maintenance	1400							
Vehicle Maintenance	1460							
Equipment replacement	1500							
Operating Supplies & Exp.	1550							
Fuel & lubricants	1560							
Homeland Security	1754							
Professional services	2150	640	52,632	28,875	666	666	1,000	Similar to prior year budget
Liability Insurance	2300							
Services from other agencies	2350							
Sub-total		640	63,470	28,992	11,504	11,504	12,000	
CAPITAL OUTLAY:								
Buildings	3100							
Improve. Other than Buildings	3150							
Land	3170							
Equipment	3200							
Sub-total								
OTHER FINANCING USES								
Transfer to General Fund	5000						1,474	
Sub-total							1,474	
Fund Total		640	63,470	28,992	11,504	11,504	13,474	

Lighting District - 65

Lighting District - 65	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
PERSONNEL SERVICES:								
Salaries - Regular	0100							
Salaries - Part-time	0125							
Salaries - Temporary	0150							
Salaries - Overtime	0200							
Retirement - PERS	0250							
FICA/Medicare	0300							
Workers' Compensation	0350							
Medical/Dental/life ins	0400							
Other Benefits	0450							
Dental Insurance	0560							
Vision Insurance	0570							
Sub-total								
SUPPLIES & SERVICES:								
Utilities	1000	50,423	41,310	44,385	52,460	52,460	50,000	similar to prior year budget
Communications	1150	-						
Office Supplies & Postage	1200	-						
Advertising & Publication	1250	45	55	115	60	60	100	annualized current year costs
Business Ex and Tng	1300	-						
Memberships, dues & sub.	1350	-						
Equipment Maintenance	1400	-						
Vehicle Maintenance	1460	-						
Equipment replacement	1500	-						
Operating Supplies & Exp.	1550	-						
Fuel & lubricants	1560	-						
Homeland Security	1754	-						
Professional services	2150	1,173		1,980				
Liability Insurance	2300	1,400		708				
Services from other agencies	2350	-						
Sub-total		53,040	41,365	47,188	52,520	52,520	50,100	
CAPITAL OUTLAY:								
Buildings	3100							
Improve. Other than Buildings	3150							
Land	3170							
Equipment	3200							
Sub-total								
OTHER FINANCING USES								
Transfer to General Fund	5000	11,436	9,033	9,033	7,752	7,752	6,155	
Sub-total		11,436	9,033	9,033	7,752	7,752	6,155	
Fund Total		64,476	50,398	56,221	60,272	60,272	56,255	

SUCCESSOR AGENCY

SUCCESSOR AGENCY REVENUE	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	
<u>SUCCESSOR AGENCY OPERATING - 26</u>							
3145 Property Tax	847,288	610,000	532,382	622,200	622,200	650,000	Similar to prior year budge
3490 Other Government Grants	167,944	150,000	233,433	153,000	153,000	150,000	Similar to prior year budge
3499 Revenue from Other Agencies	-			-	-	-	
3605 Interest Income	4,597	500	5,017	510	510	1,500	Laif interest
3610 Rental of Property				-	-	-	
3620 Miscellaneous Income	-			-	-	-	
Total Operating Fund	1,019,829	760,500	770,832	775,710	775,710	801,500	
<u>BOND REFINANCE FUND - 91</u>							
3490 Other Government Grants	-			-	-	-	
3605 Interest Income	14,411	8,000	12,193	8,160	8,160	5,000	Laif interest
3610 Rental of Property	-			-	-	-	
Total Bond Refinance Fund	14,411	8,000	12,193	8,160	8,160	5,000	
TOTAL SUCCESSOR AGENCY REVENUE	1,034,241	768,500	783,025	783,870	783,870	806,500	

RDA Bond Refinance - 91

RDA Bond Refinance - 91	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:								
	Utilities	1000						
	Office Supplies & Postage	1200						
	Advertising and Pubs	1250						
	Business Expense and Trng	1300						
	Memberships, Dues & Subs	1350						
	Operating Supplies & Exp.	1550						
	Legal Services	2100						
	Professional Services	2150						
	Equipment Rental	2200						
	Liability Insurance	2300						
	Services by other Agencies	2350						
	Royal Theatre - Note Payable	2430						
	Sub-total							
CAPITAL OUTLAY:								
	Buildings	3100						
	Improve. Other than Buildings	3150	650,000	18,305	-			
	Loss on Sale	3168						
	Land	3170						
	Equipment	3200						
	Sub-total	-	650,000	18,305				
OTHER FINANCING USES:								
	Debt Service - Principal	4000						
	Debt Service - Interest	4100						
	Transfer General Fund	5000						
	Transfer to Legion Hall	5011						
	Sub-total							
Fund Total								
		-	650,000	18,305	-			

Successor Agency, Operating - 26

Successor Agency Operating - 26	Acct.	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	Estimate 2020/21	Budget 2021/22	NOTES
SUPPLIES & SERVICES:								
Utilities	1000	31,467	14,000	23,393	14,000	14,000	15,000	similar to prior year budget annualized current year costs
Office Supplies & Postage	1200	-						
Advertising and Pubs	1250	-						
Business Expense and Trng	1300	33						
Memberships, Dues & Subs	1350	-						
Operating Supplies & Exp.	1550	-						
Fuels and Lubricants	1560	46						
Redevelopment Interest	1755	(8,199)		144,599				
Legal Services	2100	-						
Professional Services	2150	270,690	112,500	158,528	114,750	114,750	130,000	
Equipment Rental	2200	-						
Property Rental	2250	-						
Liability Insurance	2300	-						
Services by other Agencies	2350	-						
Royal Theatre - Note Payable	2430	-						
Sub-total		294,037	126,500	326,520	128,750	128,750	145,000	
CAPITAL OUTLAY:								
Buildings	3100	-						
Improve. Other than Buildings	3150	-						
Loss on sale	3168	-						
Land	3170	-						
Equipment	3200	-						
Sub-total		-						
OTHER FINANCING USES:								
Debt Service - Principal	2250	-						
Debt Service - Interest	4100	143,156	359,000	-	359,000	359,000	360,000	
Cost of Issuance	4103	5,498	-	5,498	-	-	-	
Transfer to General Fund	5000	125,000	165,000	165,000	165,000	165,000	165,000	
Sub-total		273,654	524,000	170,498	524,000	524,000	525,000	
Fund Total		567,692	650,500	497,018	652,750	652,750	670,000	

Depreciation	9,900	9,900	14,021	9,900	14,000	14,000
Total with Depreciation	577,592	660,400	511,039	662,650	666,750	684,000

FUND BALANCE

Fund	Fund Description	Actual Fund Balance 6/30/20	Estimated Revenue 2020-2021	Estimated Expense 2020-2021	Estimated Fund Balance 6/30/21	Estimated Revenue 2021-2022	Estimated Expense 2021-2022	Estimated Fund Balance 6/30/22
01	General Fund	485,622	5,324,583	5,562,910	247,295	6,042,567	5,811,481	478,381
57	Alch. & Drug Grant (Gladiators)	4,129	-	-	4,129	-	-	4,129
39	Community Corrections Grant	548	-	-	548	-	-	548
42	Police Safety Fund	92,594	16,830	4,500	104,924	53,700	-	158,624
40	Fire Safety Fund	68,395	8,670	12,000	65,065	12,200	-	77,265
	Public Safety Special Funds	165,665	25,500	16,500	174,665	65,900	-	240,565
71	Measure A	795,609	491,700	523,035	764,274	535,604	1,177,250	122,628
86	SB1	117,423	148,700	150,000	116,123	154,111	139,000	131,234
NEW	SB1 SRTS	-	-	-	-	114,270	114,270	-
20	Gas Tax	297,564	298,405	76,719	519,250	203,799	602,150	120,899
22	Local Transportation Fund	184,620	9,671	-	194,291	8,105	6,800	195,596
	Streets & Roads	1,395,216	948,476	749,754	1,593,938	1,015,889	2,039,470	570,357
10/30	Water Operating Fund	3,865,008	2,464,300	3,522,408	2,806,900	2,788,510	3,583,616	2,011,794
12/32	Wastewater Operating Fund	5,764,626	2,260,443	2,173,741	5,851,328	2,766,571	5,827,283	2,790,616
15	Solid Waste Fund	(4,229)	5,364	-	1,135	-	-	1,135
23	Transit Fund	1,148,754	425,340	697,339	876,755	976,100	846,361	1,006,494
	Enterprise Funds	10,774,159	5,155,447	6,393,488	9,536,118	6,531,181	10,257,260	5,810,039
28	Library Fund	(33,634)	17,450	15,000	(31,184)	15,900	15,000	(30,284)
36	Public Facilities Fund	15,705	290	-	15,995	9,000	-	24,995
38	Park Development Fund	765,879	5,320	-	771,199	12,170	-	783,369
76	Capital Facilities Fund	841,499	19,000	132,784	727,715	5,500	631,537	101,678
78	City Hall Equipment Fund	23,951	7,180	-	31,131	4,440	25,000	10,571
87	Traffic Mitigation Fund	119,884	28,418	-	148,302	17,589	60,000	105,891
94	Sewer Bond	31,833	-	-	31,833	-	-	31,833
100/58/67	Leroy Park CDBG	35,561	1,803,050	2,275,000	(436,389)	2,491,452	2,070,000	(14,937)
105/106	CDBG Food Bank & MicroEnt	-	50,000	51,791	(1,791)	200,000	200,000	(1,791)
	Miscellaneous Funds	1,800,678	1,930,708	2,474,575	1,256,811	2,756,051	3,001,537	1,011,325
60	Lighting & Landscaping District	39,860	24,060	20,325	43,595	28,800	19,841	52,554
63	Pasadera Light & Landscape Dist	140,571	96,500	11,504	225,567	101,100	13,474	313,193
65	Lighting District	591,103	94,600	60,272	625,431	142,200	56,255	711,376
	Lighting Districts	771,534	215,160	92,101	894,593	272,100	89,570	1,077,123
	CITY OF GUADALUPE	15,392,874	13,599,874	15,289,328	13,703,420	16,683,688	21,199,318	9,187,790

Fund	Fund Description	Actual Fund Balance 6/30/20	Estimated Revenue 2020-2021	Estimated Expense 2020-2021	Estimated Fund Balance 6/30/21	Estimated Revenue 2021-2022	Estimated Expense 2021-2022	Estimated Fund Balance 6/30/22
26	RDA Operating	(4,022,165)	775,710	662,650	(3,909,105)	801,500	684,000	(3,791,605)
90	RDA Affordable Housing	422,702	-	-	422,702	-	-	422,702
91	RDA Bond Refinance	667,186	8,160	-	675,346	5,000	-	680,346
	SUCCESSOR AGENCY	(2,932,276)	783,870	662,650	(2,811,056)	806,500	684,000	(2,688,556)

City of Guadalupe



Proposed Capital Improvement Projects (CIP) Budget Draft

Fiscal Year July 1, 2021 through June 30, 2022

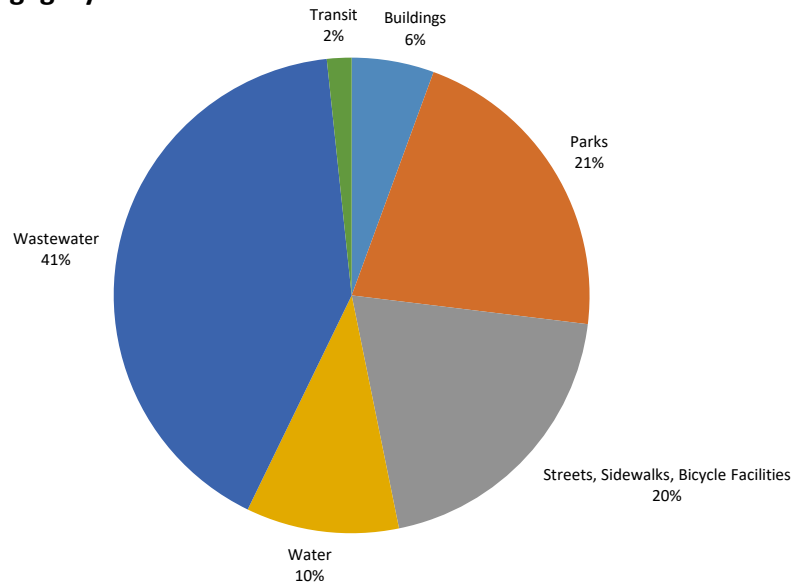
City of Guadalupe
Capital Improvement Projects Budget - Fiscal Year 21-22

Project Numbers	Account Numbers	PROJECT DESCRIPTIONS	Funding Allocation													2021-22 TOTAL		
			General Fund	State AB Funding	Gas Tax	Capital Facilities Impact Fees	Traffic Mitigation	LTF	SB1 SRTS	Measure A	SB1 RMRA	Other Grants	Stimulus Funds	IRWM	CDBG		Water	Sewer
100 Buildings																		
089-104	89-4444-3044	Financial Accounting Software	26,000													37,000	37,000	100,000
089-105	89-4444-3045	General Plan Update	130,738															130,738
089-106	New	Public Facilities Master Plan (includes parks and library)				90,000												90,000
089-107	New	American Legion wood repair				70,000												70,000
089-108	New	Building improvements (painting, roof repair, locks, utilities)				145,000												145,000
200 Parks																		
089-201	89-4444-3051	Leroy Park (Community Center and Site)		200,000										1,800,000				2,000,000
089-203	New	Parks Improvements (BBQ, plumbing, play ground, electrical)	45,000															45,000
300 Streets, Sidewalks, Bicycle Facilities																		
089-307	89-4444-3067	La Guardia and Gularte Lanes Pedestrian Improvements				179,537												179,537
089-308	New	Street Rehabilitation FY 21/22	36,200		596,000		60,000		680,000	139,000								1,511,200
089-309	New	Sidewalk repairs					6,800		35,000									41,800
089-310	New	11th Street safe routes to school						114,270	19,000									133,270
089-311	New	Storm Drain Improvements							40,000									40,000
400 Water																		
089-406	New	Elevated Tank Repairs/Evaluate Antenna Revenue														295,000		295,000
089-407	New	Advanced Metering Infrastructure Phase 1														200,000		200,000
089-408	New	SCADA Improvements														50,000		50,000
089-409	New	West Main Waterline														450,000		450,000
500 Wastewater																		
089-503	89-4444-3083	Effluent Irrigation Pump Station Rehabilitation (Construction)											302,821				220,000	522,821
089-504	89-4444-3084	Hwy 1 Lift Station															1,000,000	1,000,000
089-505	89-4444-3085	Sewer Main Improvements															1,600,000	1,600,000
089-509	New	Grit system replacement															400,000	400,000
089-510	New	WWTP Equipment (Tractor, Mtnce boat, AIPS vault)															420,000	420,000
600 Transit																		
089-601	New	Infrastructure Improvements									100,000	60,000						160,000
Transfer to CIP fund 089:			237,938	200,000	596,000	484,537	60,000	6,800	114,270	774,000	139,000	100,000	60,000	302,821	1,800,000	1,032,000	3,677,000	9,584,366

**City of Guadalupe
Capital Improvement Projects Budget - Fiscal Year 21-22
Funding by Category and Funding Source**

Project Categories	FY 2021-22	2021-22 Fund Allocation												
		General Fund	State AB	Gas Tax	Cap Facilities	Traffic Mit	LTF	SB1 SRTS	Measure A	SB1 RMRA	stimulus/Other Grants	Water	Wastewater	CDBG
Buildings	535,738	156,738	-	-	305,000	-	-	-	-	-	-	37,000	37,000	-
Parks	2,045,000	45,000	200,000	-	-	-	-	-	-	-	-	-	-	1,800,000
Streets, Sidewalks, Bicycle Facilities	1,905,807	36,200	-	596,000	179,537	60,000	6,800	114,270	774,000	139,000	-	-	-	-
Water	995,000	-	-	-	-	-	-	-	-	-	-	995,000	-	-
Wastewater	3,942,821	-	-	-	-	-	-	-	-	-	-	-	3,942,821	-
Transit	160,000	-	-	-	-	-	-	-	-	-	-	160,000	-	-
Total CIP Expenditures	9,584,366	237,938	200,000	596,000	484,537	60,000	6,800	114,270	774,000	139,000	160,000	1,032,000	3,979,821	1,800,000

FY 2021-22 Projects By Category



City of Guadalupe



Proposed Capital Facilities Fund Program of Projects Budget Draft

Fiscal Year July 1, 2021 through June 30, 2022

Budget Capital Facilities Fund 76 - People's Self-Help Housing/Pasadera Impact FY2021-2022

Project	Funds Required	Reference to Budget
Public Safety:		
Public Safety Equipment Annual Leases	\$ 6,000	Equipment
Vehicle Special Equipment	\$ 34,000	Equipment
Vehicle Rotation Safety and Purchase	\$ 80,000	Equipment
Police Body Camera Replacement Program	\$ 27,000	Equipment
	\$ 147,000	
General Fund:		
Termite repair American Legion	\$ 70,000	Capital Project
City Hall water/sewer repairs	\$ 25,000	Capital Project
City Hall roof repairs	\$ 40,000	Capital Project
Biometric locking system	\$ 60,000	Capital Project
Facilities master plan	\$ 90,000	Capital Project
Auditorium Stage and Chambers Repairs	\$ 20,000	Capital Project
	\$ 305,000	
Streets:		
Pedestrian Improvements	\$ 179,537	Capital Project
	\$ 179,537	
	\$ 631,537	

City of Guadalupe



Budget Draft Exhibits

Fiscal Year July 1, 2021 through June 30, 2022

HdL CITY OF GUADALUPE

3 YEAR SALES AND USE TAX BUDGET ESTIMATE

Industry Group	FY 2019-20	FY 2020-21		FY 2021-22		FY 2022-23	
	Actuals	Projection	%	Projection	%	Projection	%
Autos & Transportation	19,843	19,755	-0.4%	20,255	2.5%	20,955	3.5%
Building & Construction	96,546	97,008	0.5%	98,908	2.0%	101,908	3.0%
Business & Industry	134,848	160,121	18.7%	159,621	-0.3%	167,621	5.0%
Food & Drugs	39,497	42,884	8.6%	43,084	0.5%	43,984	2.1%
Fuel & Service Stations	61,719	60,503	-2.0%	65,303	7.9%	66,603	2.0%
General Consumer Goods	2,248	2,876	27.9%	2,476	-13.9%	2,476	0.0%
Restaurants & Hotels	15,493	29,062	87.6%	29,262	0.7%	30,162	3.1%
Transfers & Unidentified	762	632	-17.1%	632	0.0%	632	0.0%
State & County Pools	83,261	99,663	19.7%	96,263	-3.4%	101,063	5.0%
Total	454,216	512,502	12.8%	515,802	0.6%	535,402	3.8%
Administration Cost	(4,340)	(4,198)		(4,457)		(4,626)	
Total	449,876	508,304	13.0%	511,345	0.6%	530,776	3.8%
With Accrual	449,876	508,304	13.0%	511,345	0.6%	530,776	3.8%
Measure X revenues (based on 34.0% of 1% Local Tax)	154,080	164,000	6.4%	175,000	6.7%	182,000	4.0%

*Estimate is on an accrual basis (allocations for sales through June)

Note: HdL's March 2021 Consensus Forecast was used to develop budget estimates based on local and statewide CY 2020 results, as well as statewide & national economic outlooks. The budget reflects COVID-19 Stay Home Orders that ended January 25, 2021, assumes non-essential businesses gradually reopening, and a successful widespread vaccine deployment.

The county pools allocation is reduced effective 1Q21 due to Amazon business restructuring (annualized estimated loss of \$12,700). This estimate may change depending on the final outcome of the CDTFA/Amazon adjustments. A CDTFA notice to agencies in February 2021 stated that a 4Q20 future correction may be forthcoming (estimated at \$3,570; this is NOT included in forecast). This will not impact Measure X the new Measure N.

*FY 2018-19: Actual total was \$450,002, and Measure X was \$160,145.

*FY 2019-20: Outcomes contain March – June pandemic influence on year-end actual totals.

*FY 2020-21: Full Wayfair/AB147 implementation as of 3Q20.

*FY 2020-21: Round two of tax relief deferral programs to be recovered by end of fiscal year. Forecast includes adjustments for delayed payments.

Forecast includes estimates for new Point Sal Restaurant; estimates for new Curation Foods (formerly Apio).

*Assumes Measure X and Measure N continue at approximately 34% of the Bradley Burns.

*Measure N commences 4/1/2021, with revenues beginning to flow 6/1/2021. Estimates:

---FY 2020-21: \$56,000

---FY 2021-22: \$686,000

---FY 2022-23: \$712,800

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Lorena Zarate

From: Howard Longballa <hlongballa@hdlcompanies.com>
Sent: Saturday, February 13, 2021 11:24 AM
To: Todd Bodem; Lorena Zarate
Subject: HdL - New Measure N Estimate

Using your 3Q20 actual receipts and our latest Consensus Forecast projections, I **conservatively** estimate that new Measure N will generate \$150,000 for the last quarter of Fiscal Year 20-21 (April to June 2021) and \$625,000 for Fiscal Year 2021-22. These numbers are *in addition* to your existing Measure X revenues which I **conservatively** estimate at \$150,000 for Fiscal Year 2020-21 and \$156,000 for Fiscal Year 2021-22.

Fortunately since Measure X has been in existence for several years, and businesses are used to reporting, there hopefully should be no lag in collecting the new additional Measure N.

Fund 0640 - City of Guadalupe Property Tax Revenue Projection

Fund	LI Acct	LI Acct Title	2019-20 Actual	2020-2021 Est. Actual	Factor Per County	2021-2022 Projection
0640	3010	Property Tax Current Secured	268,532.99	330,351.00	8%	356,779.08
0640	3011	Property Tax Unitary	9,301.53	9,695.00	2%	9,888.90
0640	3013	Property Tax In-Lieu of VLF	747,538.00	838,402.00	8%	905,474.16
0640	3015	PT PY Corr/Escapes Secured	145.08	2,000.00	2%	2,040.00
0640	3020	Property Tax Current Unsecured	(5,414.88)	(4,000.00)	8%	(4,320.00)
0640	3023	PT PY Corr/Escapes Unsecured	336.08	157.00	2%	160.14
0640	3028	RDA Pass Through Payments	29,095.90	34,989.80	2%	35,689.60
0640	3029	PRDA RPTTF Resid Distributions	216,295.98	233,237.64	2%	237,902.39
0640	3040	Property Tax Prior Secured	20.50	3,032.12	2%	3,092.76
0640	3050	Property Tax Prior Unsecured	2,188.52	(6,000.00)	2%	(6,120.00)
0640	3054	Supplemental Pty Tax Current	4,717.50	7,000.00	2%	7,140.00
0640	3056	Supplemental Pty Tax Prior	27.72	(10.00)	2%	(10.20)
0640	3057	PT 506 Int, 480 CIOS/CIC Pen	57.61	22.00	0%	22.00
0640	3380	Interest Income	1,389.78	480.00	0%	480.00
0640	4160	State Aid Disaster	-	-	0%	-
0640	4220	Homeowners Property Tax Relief	2,511.80	2,752.88	2%	2,807.94
0640	4690	Payments in Lieu of Taxes	1,304.57	1,300.00	2%	1,326.00
0640	4877	Other Special Assessments	95,680.67	100,000.00	0%	100,000.00
0640	7546	Administrative Expense	(4,493.00)	(4,420.00)	0%	(4,420.00)
			<u>1,369,236.35</u>	<u>1,548,989.44</u>		<u>1,647,932.77</u>
						<u>(100,000.00)</u> Less: Pas L&L Dist Revenue
						<u>1,547,932.77</u> General Fund Revenue

*Not general fund, related to Pas L&L District

City of Guadalupe
 California JPIA Contribution Summary
 Report Date: 3/1/2021

~ Estimated ~

	2020-21	2021-22	Change	%
<u>Liability</u>				
Annual Contribution	\$ 208,547	\$ 199,012	\$ (9,535)	-4.6%
Retrospective Adjustment	(3,193)	pending		
Payment Plan Principal	-	pending		
Payment Plan Fee	-	pending		
Subtotal	205,354	199,012	(6,342)	
<u>Workers' Compensation</u>				
Annual Contribution	217,973	261,568	43,595	20.0%
Retrospective Adjustment	(10,480)	pending		
Payment Plan Principal	48,939	pending		
Payment Plan Fee	2,052	pending		
Subtotal	258,484	261,568	3,084	
<u>Property</u>				
All-Risk	23,763	27,327	3,564	15.0%
Earthquake	-	-	-	0.0%
Other Vehicles	4,621	4,852	231	5.0%
Emergency Vehicles	1,257	1,320	63	5.0%
Mechanical Breakdown	815	839	24	3.0%
California JPIA Admin Fee	1,099	1,110	11	1.0%
Mid Year TIV Changes	-	-	-	0.0%
Subtotal	31,555	35,449	3,894	12.3%
<u>Miscellaneous</u>				
Crime (premium paid to Alliant)	1,047	1,057	10	1.0%
Pollution Legal Liability	-	-	-	0.0%
Underground Storage Tanks	-	-	-	0.0%
Subtotal	1,047	1,057	10	1.0%

Retrospective adjustments for 2021-22 are not yet available.

**City of Guadalupe
Liability Premium Allocation**

**\$199,012
Fiscal Year 21-22 Estimate**

General Government				
Based on Oper Budget		20-21		Gen Gov
		Oper Budget	% of Total	47.46%
Gen Fund				94,453
01 4145 2300	Bldg Maint	164,845	4.89%	4,616
01 4300 2300	Parks	180,672	5.36%	5,059
Sub total Gen Fund				9,674
Streets				
71 4454 2300	Measure A	338,998	10.05%	9,492
Lighting/Landscape				
60 4490 2300	Guad Assmt Dist	20,405	0.60%	571
65 4485 2300	Guad Light Dist	0	0.00%	0
Sub total Lighting				571
Enterprise				
10 4420 2300	Water	1,674,758	49.65%	46,892
12 4425 2300	Sewer	993,767	29.46%	27,825
Sub total Enterprise				74,716
Total Gen Government		3,373,445	100.00%	94,453
Public Safety				
Based on Oper Budget for FY		20-21		Pub Safety
		Oper Budget	% of Total	52.54%
Safety-Gen Fund				104,559
01 4200 2300	Police	2,203,717	69.38%	72,545
01 4220 2300	Fire	972,480	30.62%	32,014
Total Public Safety		3,176,197	100.00%	104,559

Total 20-21 Liability Premium

199,012

Gen Gov & Police Share per Liab Prgm pg 12

General Gov	98,635	47.4611%
Police	109,188	52.5389%
Total	207,823	

A/P Distribution	
01 1014	114,233
71 1014	9,492
60 1014	571
65 1014	0
10 1014	46,892
12 1014	27,825
Total	199,012

Admin Dept

ID	Employee	Union	Current Step	Next Increase	Base Hrly rate at 7/1	total Hrs	Regular Cost	OT	Bilgl	Def Comp	Total Gross	Employer Payroll Taxes	Employer PERS	Employer Med/Den/Vis Ins	Employer Total Benefits	Total Remaining Costs	
BOD01	Todd Bodem	N/A	Contract	N/A	66.106	2080	137,500.48	-	-	-	137,500.48	10,473.39	10,436.29	19,640.48	40,550.15	178,050.63	0.433224115
MER01	Juana Escobar	SEIU	205/E	4/20/2024	39.134	2080	81,398.73	-	3,250.00	-	84,648.73	6,430.23	12,172.49	19,667.65	38,270.36	122,919.09	0.299080741
GER01	Emiko Gerber	N/A	E	3/1/2023	37.694	2080	78,403.02	-	-	-	78,403.02	5,952.43	5,950.79	19,713.69	31,616.92	110,019.94	0.267695144
	City Clerk	N/A	N/A	N/A			1,800.00				1,800.00	137.70	0	0	137.70	1,937.70	
							299,102.23	-	3,250.00	-	302,352.23	22,993.75	28,559.56	59,021.82	110,575.13	412,927.36	

Estimated Costs Unfunded Liab			Total
Reg	01-4105-0100	300,552.23	300,552.23
Part Time	01-4105-0125	1,800.00	1,800.00
temp	01-4105-0150	-	-
OT	01-4105-0200	-	-
Retirement	01-4105-0250	28,559.56	52,171.54
Taxes	01-4105-0300	22,993.75	22,993.75
workers com	01-4105-0350	23,372.00	23,372.00
Insurance	01-4105-0400	53,679.91	53,679.91
Dental	01-4105-0560	4,669.24	4,669.24
Vision	01-4105-0570	672.67	672.67
		436,299.36	459,911.34
		23,372.00	

Life	483.91
Vision	672.67
Dental	4,669.24
Med	53,196.00
	59,021.82

292,332.01

2,977,455.71

Finance Dept

ID	Employee	Union	Current Step	Next Increase	Base Hrly rate at 7/1	Annual Hours	Regular Cost	OT	Bilgl	Def Comp	Total Gross	Employer Payroll Taxes	Employer PERS	Employer Med/Den/Vis Ins	Employer Total Benefits	Total Costs	
ZAR01	Lorena Zarate	N/A	N/A	11/1/2021	46.913	2080	100,832.45	-	-	-	100,832.45	7,698.72	7,653.18	18,558.54	33,910.44	134,742.89	0.296743
PER01	Angie Pereyra	SEIU	205/L2		45.303	2080	94,229.64	1,835.60	3,250.00	-	99,315.24	7,552.22	13,360.95	19,667.65	40,580.81	139,896.06	0.308092
RIV01	Isaias Rivas	SEIU	181/E	1/1/2022	30.821	2080	65,711.31	-	3,250.00	-	68,961.31	5,230.14	5,234.16	19,648.49	30,112.79	99,074.10	0.21819
FAB01	Veronica Fabia	SEIU	181/B	1/1/2022	26.625	2080	56,764.59	-	3,250.00	-	60,014.59	4,576.15	8,225.84	7,543.25	20,345.24	80,359.82	0.176976
							317,537.98	1,835.60	9,750.00	-	329,123.58	25,057.23	34,474.13	65,417.92	124,949.28	454,072.87	

Estimated Costs Unfunded Liab			Total
Reg	01-4120-0100	327,287.98	327,287.98
temp	01-4120-0150	-	-
OT	01-4120-0200	1,835.60	1,835.60
Retirement	01-4120-0250	34,474.13	77,781.81
Taxes	01-4120-0300	25,057.23	25,057.23
workers com	01-4120-0350	24,460.00	24,460.00
Insurance	01-4120-0400	60,681.76	60,681.76
Dental	01-4120-0560	4,117.26	4,117.26
Vision	01-4120-0570	618.90	618.90
		478,532.87	521,840.55
		24,460.00	

Life	665.81
Vision	618.90
Dental	4,117.26
Med	60,015.96
	65,417.92

Fire Dept

ID	Employee	Union	Current Step	Next Increase	Base Hrly rate at 7/1	Annual Hours	0100		0100	0545	0450	0100	0100	Total Gross	Employer Payroll Taxes	Employer PERS	Employer med/life	Employer Den	Employer Vis	Employer Total Benefits	Total Costs
							Regular Cost	OT	Bilgl	Def Comp	Uniform	Holiday	Incentives								
CA01	Michael Cash	N/A	N/A	10/9/2021	62.179	2080	132,242.30	-	-	-	1,196.00	-	-	133,438.30	9,561.57	14,718.57	18,906.32	963.53	136.14	44,286.12	177,724.42
GAR03	Fernando Garcia	IAFF	184/L2		33.256	2756	91,653.54	15,000.00	3,250.00	-	950.00	7,263.11	7,556.67	125,673.31	9,050.47	19,750.20	22,484.46	1,556.41	224.22	53,065.77	178,739.08
GAR07	Issac Garcia	IAFF	171/B	9/1/2021	22.895	2756	65,727.73	15,000.00	3,250.00	6,500.00	950.00	5,211.82	3,837.58	100,477.13	7,686.50	8,684.42	155.01	-	-	16,525.93	117,003.06
MAC01	Ryan Mack	IAFF	184/D	6/1/2021	30.164	2756	83,133.09	15,000.00	-	-	950.00	6,587.90	11,674.89	117,345.88	8,961.97	11,285.36	11,311.01	502.22	85.23	32,145.79	149,491.67
NUN01	Jacob Nuno	IAFF	171/A	5/1/2021	22.895	2756	63,099.31	15,000.00	3,250.00	-	950.00	5,000.32	6,323.99	93,623.62	7,147.22	8,645.07	16,084.64	502.22	85.23	32,464.38	126,087.99
REY04	Lupe Reyes	IAFF	171/B	9/1/2021	22.895	2756	65,727.73	15,000.00	3,250.00	-	950.00	5,211.82	5,611.07	95,750.62	7,324.92	8,881.81	13,554.68	-	-	29,761.41	125,512.03
SCH02	Pat Schmitz	IAFF	184/L1	7/1/2022	31.673	2756	87,290.79	15,000.00	3,250.00	-	950.00	6,917.38	7,368.33	120,776.50	9,224.41	18,868.77	13,535.81	502.22	85.23	42,216.44	162,992.93
							588,874.47	90,000.00	16,250.00	6,500.00	6,896.00	36,192.36	42,372.52	787,085.35	58,957.07	90,834.20	96,031.94	4,026.59	616.04	250,465.84	1,037,551.19
Estimated Costs Unfunded Liab					Total																
Reg	01-4220-0100				584,507.63		584,507.63														
part time	01-4220-0125				-		-														
temp	01-4220-0150				-		-														
overtime	01-4220-0200				90,000.00		90,000.00														
Retirement	01-4220-0250				79,795.27		47,242.57	127,037.84													
Taxes	01-4220-0300				51,785.89		51,785.89														
workers comp	01-4220-0350				47,536.00		47,536.00														
Insurance	01-4220-0400				81,852.20		81,852.20														
Benefits	01-4220-0450				5,700.00		5,700.00														
Def Comp	01-4220-0545				6,500.00		6,500.00														
Dental	01-4220-0560				3,303.94		3,303.94														
Vision	01-4220-0570				513.94		513.94														
	Total				951,494.88		998,737.45														
	Diff				(86,056.32)																
diff is chief's 75% to PD					133,592.32																
					47,536.00																
					0.00																

Parks & Rec

ID	Employee	Union	Current Step	Next Increase	Base Hrly rate at 7/1	Annual Hours	0125 Regular Cost	0100 Bilgi	0545 Def Comp	0450 Uniform	0100 Holiday	0100 POST/EDU	Total Gross	Employer Payroll Taxes	Employer PERS	Employer med/life	Employer Den	Employer Vis	Employer Total Benefits	Total Costs
GUZ01	Charlie Guzman	SEIU	153/A		20.098	1040	20,902.19	-	4,225.00	-	-	-	25,127.19	1,899.65	2,926.31	88.37	418.70	69.50	5,402.53	30,529.72
							20,902.19	-	4,225.00	-	-	-	25,127.19	1,899.65	2,926.31	88.37	418.70	69.50	5,402.53	30,529.72

		Estimated Costs	Unfunded Liab	Total
Reg	01-4300-0100	19,767.59		19,767.59
Part	01-4300-0125	20,902.19		20,902.19
Retirement	01-4300-0250	4,883.82	7,890.15	12,773.97
Taxes	01-4300-0300	3,295.11		3,295.11
workerscom	01-4300-0350	3,232.00		3,232.00
Insurance	01-4300-0400	4,193.90		4,193.90
Def Comp	01-4300-0545	4,225.00		4,225.00
Dental	01-4300-0560	737.47		737.47
Vision	01-4300-0570	102.02		102.02
	Total	61,339.09		69,229.24
	Diff	30,809.37		-

Permit Dept

ID	Employee	Union	Current Step	Next Increase	Base Hrly rate at 7/1	Annual Hours	0100	0100	0545	0450	0100	0100	Total Gross	Employer	Employer	Employer	Employer	Employer	Employer	Total Costs
							Regular Cost	Bilgl	Def Comp	Uniform	Holiday	POST/EDU		Payroll Taxes	PERS	med/life	Den	Vis	Total Benefits	
SAU01	Alice Saucedo	SEIU	181/L2	max	33.981	2080	70,680.40	-	2,900.04	-	-	-	73,580.44	5,613.94	9,895.26	6,955.81	502.22	85.23	23,052.44	96,632.88
							70,680.40	-	2,900.04	-	-	-	73,580.44	5,613.94	9,895.26	6,955.81	502.22	85.23	23,052.44	96,632.88

Estimated Costs		Unfunded Liab	Total
Reg	01-4405-0100	70,680.40	70,680.40
Retirement	01-4405-0250	9,895.26	30,003.50
Taxes	01-4405-0300	5,613.94	5,613.94
workers com	01-4405-0350	4,535.00	4,535.00
Insurance	01-4405-0400	6,955.81	6,955.81
Benefits	01-4405-0450	-	-
Def Comp	01-4405-0545	2,900.04	2,900.04
Dental	01-4405-0560	502.22	502.22
Vision	01-4405-0570	85.23	85.23
	Total	101,167.88	121,276.12
	Diff	4,535.00	

Water Dept

ID	Employee	Union	Current Step	Next Increase	Base Hrly rate at 7/1	Annual Hours	Regular Cost	OT	Bigl	pager other ben	Total Gross	Employer Payroll Taxes	Employer PERS	Employer med/life	Employer Den	Employer Vis	Employer Total Benefits	Total Costs
SAG01	Jose Sagisi	SEIU	162A/C	10/1/2021	24.038	2080	51,872.97	6,320.95	-	6,000.00	64,193.92	4,865.44	3,937.16	17,887.01	1,556.41	224.22	28,470.24	92,664.16
VID01	Jaime Vidales	SEIU	205A/D	4/1/2023	40.253	2080	83,726.66	9,971.55	3,250.00	6,000.00	102,948.21	7,830.14	12,176.73	17,887.01	1,556.41	224.22	39,674.52	142,622.72
							135,599.62	#####	3,250.00	12,000.00	167,142.12	12,695.57	16,113.89	35,774.02	3,112.82	448.45	68,144.76	235,286.88

	Estimated Costs	Unfunded Liab	Total
Reg 10-4420-0100	199,875.33		199,875.33
temp 10-4420-0150	-		-
OT 10-4420-0150	16,292.50		16,292.50
Retirement 10-4420-0250	23,488.65	35,387.83	58,876.48
Taxes 10-4420-0300	17,009.23		17,009.23
workers com 10-4420-0350	17,848.00		17,848.00
Insurance 10-4420-0400	48,241.79		48,241.79
other ben 10-4420-0450	12,000.00		12,000.00
Dental 10-4420-0560	3,869.49		3,869.49
Vision 10-4420-0570	541.28		541.28
	339,166.28		374,554.11
	103,879.40		-



Public Agency Required Employer Contributions

Employer contributions are determined by periodic actuarial valuations. These valuations are based on the benefit formulas the agency provides and the employee groups covered.

Find your agency's employer contribution requirements below or view the [List of Public Agency Required Employer Contributions \(PDF, 2.01 MB\)](#).

About Contributions

Figures are shown as of July 1 of each year. They may not reflect changes in plan benefits, changes to contracts, prepayments, or lump-sum payments.

Figures shown are the minimum required employer contributions before any cost sharing. The employee portion is in addition to the employer's cost.

The minimum required employer contribution includes the sum of two components:

1. **Normal Cost (NC) Rate**, which represents the annual cost of service accrual for the upcoming fiscal year, for active employees. Normal cost is shown as a percentage of payroll and paid as part of the payroll reporting process.
2. Annual payment on the **Unfunded Accrued Liability (UAL)** is the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving benefits, active members, and for members entitled to deferred benefits, as of the valuation date. The UAL is billed monthly.

Where NA is displayed under the UAL Payment column, the UAL may be included in the Rate column for that year. CalPERS began showing the UAL payment as a dollar amount for pooled plans in FY 2015-16 and for non-pooled plans in FY 2017-18.

More details about dollar billing can be found in Circular Letter #200-042-16 (PDF).

 Download

Show

10 

entries

Search

Search

Empty Cell	CalPERS Employer ID	Employer Name
Empty Cell	CalPERS Employer ID <input type="text" value="Search CalPERS Employe"/>	Employer Name <input type="text" value="guadalupe"/>
	1966164745	City of Guadalupe

Employer Plan	FY 2021-22	UAL 2021-22	FY 2020-21	UAL 2020-21	FY 2019-
Miscellaneous	10.880%	\$170,674	11.031%	\$144,384	10.22
PEPRA Miscellaneous	7.590%	\$2,012	7.732%	\$1,652	6.98
PEPRA Safety Fire	11.130%	\$1,032	11.114%	\$1,099	10.21
PEPRA Safety Police	11.130%	\$3,497	11.114%	\$2,404	10.21
Safety	14.810%	\$115,117	14.810%	\$93,200	13.54

Showing 1 to 1 of 1 entries (filtered from 1,508 total entries)



**City of Guadalupe
CalPers Monthly Employer Unfunded Liability Allocation**

Fiscal Year 21-22 estimate

Class 1169 (Classic-Miscellaneous)

Name	Department	% Alloc	Base Pay Amt as of ESTIMATE ANNUAL	%	Allocation 170,674.00	Dept Alloc
01 4300 Parks & Rec						
PARKS & REC POSITION	01 4300 0250		20,902.19	3.48%	5,946.57	
01 4120 - Finance						
PEREYRA-LEON, ANGELITA	01 4120 0250		94,229.64	15.71%	26,807.88	
VERONICA FABIAN	01 4120 0250		56,764.59	9.46%	16,149.25	42,957.14
Parks & Rec & Bldg Maint						
MERAZ, JOSUE, I	01 4200 0250	100%	57,957.48	9.66%	16,488.63	
			0.00	0.00%	0.00	
			0.00	0.00%	0.00	
			57,957.48			- s/b zero
01 4105 - Admin						
MERINO-ESCOBAR, JUANA	01 4105 0250		81,398.73	13.57%	23,157.55	
Various						
VIDALES, JAIME, N	10 4420 0250		83,726.66	13.96%	23,819.83	
PENA, MICHAEL, R	10 4420 0250	30%	0.00	0.00%	0.00	
	71 4454 0250	30%	0.00	0.00%	0.00	
	12 4425 0250	30%	0.00	0.00%	0.00	
	01 4145 0250	5%	0.00	0.00%	0.00	
	01 4300 0250	5%	0.00	0.00%	0.00	
SWEENEY, SHANNON	10 4420 0250	30%	40,277.70	6.71%	11,458.81	
	71 4454 0250	30%	40,277.70	6.71%	11,458.81	
	12 4425 0250	30%	40,277.70	6.71%	11,458.81	
	01 4145 0250	5%	6,712.95	1.12%	1,909.80	
	01 4300 0250	5%	6,712.95	1.12%	1,909.80	
			134,259.01			- s/b zero
12 4425 - Wastewater						
	12 4425 0250			0.00%	0.00	
Fire						
SAUCEDO, ALICE, R	01 4405 0250	100%	70,680.40	11.78%	20,108.24	
	01 4220 0250	0%	0.00	0.00%	0.00	
			70,680.40			- s/b zero
01 4200 Police						
	01 4200 0250			0.00%	0.00	

Total 599,918.7 100.00% 170,674.00 - s/b zero
100.00% - s/b zero

Allocation

01 4105 0250	23,157.55
01 4120 0250	42,957.14
01 4145 0250	1,909.80
01 4200 0250	16,488.63
01 4220 0250	0.00
01 4300 0250	7,856.38
01 4405 0250	20,108.24
10 4420 0250	35,278.65
12 4425 0250	11,458.81
71 4454 0250	11,458.81
Total	170,674.00

0.00

MOMS #	Base Pay	ESTIMATE ANNUAL
GUZ01	C. Guzman	20,902.19
PER01	A. Leon	94,229.64
MER02	J. Meraz	57,957.48
MER01	J. Escobar	81,398.73
FAB01	V. Fabian	56,764.59
VID01	J. Vidales	83,726.66
PEN01	M. Pena	-
SWE01	S. Sweeney	134,259.01
SAU01	A Saucedo	70,680.40
TOTAL		599,918.70

**City of Guadalupe
CalPers Monthly Employer Unfunded Liability Allocation**

Fiscal Year 21-22 estimate

Class 1170 (Classic-Safety)

Name	Department	MOMS #	Base Pay Amt as of est 2022	%	Allocation 115,117.00	Dept Total
LIMON, CARLOS, H	01 4200 0250	LIM02	95,640.59	21.45%	24,698.22	
IWASKO, STEVEN, D	01 4200 0250	IWA02	83,358.21	18.70%	21,526.42	
MEDINA, FRANK	01 4200 0250	MED01	87,832.27	19.70%	22,681.80	68,906.43
SCHMITZ, PATRICK, B	01 4220 0250	SCH02	87,290.79	19.58%	22,541.97	
GARCIA, FERNANDO	01 4220 0250	GAR03	91,653.54	20.56%	23,668.60	46,210.57
	Total		445,775.4	100.00%	115,117.00	#####

Allocation

01 4200 0250		68,906.43
01 4220 0250		46,210.57
Total		115,117.00

City of Guadalupe
CalPers Monthly Employer Unfunded Liability Allocation

Fiscal Year 21-22 estimate

Class 26751 and 25554/25555 (PEPRA)

		Base Pay	Allocation	Dept
		Amt as of	%	Total
		est 2022		
PEPRA Misc 26751				
	%	MOMS #		
Bodem, Todd	01 4105 0250	BOD01	137,500.48	14.38%
Gerber, Emiko	01 4105 0250	GER01	78,403.02	8.20%
Zarate, Lorena	01 4120 0250	ZAR01	100,832.45	10.55%
Rivas, Isaias	01 4120 0250	RIV01	65,711.31	6.87%
Gutierrez, Rudy	71 4454 0250	GUT01	38,044.37	3.98%
	47,555.46		4,755.55	0.50%
			4,755.55	0.50%
New street worker	71 4454 0250	new	36,232.74	3.79%
	45,290.92		4,529.09	0.47%
			4,529.09	0.47%
New street supervisor	71 4454 0250	new	54,080.00	5.66%
	67,600.00		6,760.00	0.71%
			6,760.00	0.71%
Sagisi, Jose	10 4420 0250	SAG01	51,872.97	5.43%
Miklas, David	12 4425 0250	MIK01	70,734.69	7.40%
Gutierrez, Estanislao	12 4425 0250	GUT02	63,897.58	6.68%
Bribiesca, Norma	01 4200 0250	BRI01	72,119.72	7.54%
Jones, Zach	01 4200 0250	JON01	87,527.40	9.16%
Mendoza, Joana	01 4200 0250	MEN01	66,877.96	7.00%
		Total	955,923.96	100.0%

		Allocation
		3,497.00
PEPRA Safety 25554 & 25555		
	MOMS #	
Police		
Amalia Silva	01 4200 0250	new
Cash, Michael	01 4200 0250	CAS01
Lenahan, Cian	01 4200 0250	LEN01
Miller, Heath	01 4200 0250	MIL03
Negranti, Maria	01 4200 0250	NEG01
Orozco, Chris	01 4200 0250	ORO01
Ruiz, Edwin	01 4200 0250	RUI03
Ruiz, Omar	01 4200 0250	RUI01
Jaimes, Miguel	01 4200 0250	JAI01
		698,149.81 sub-total
		1,032.00
Fire		
Mack, Ryan	01 4220 0250	MAC01
Garcia, Isaac	01 4220 0250	GAR07
Nuno, Jacob	01 4220 0250	NUN01
Reyes, Guadalupe	01 4220 0250	REY04
		277,687.86 sub-total
		1,032.00
Total		975,837.67 200.0% 4,529.00

Allocation PEPRA Misc

01 4105 0250		454.43
01 4120 0250		350.54
71 4454 0250		270.16
01 4145 0250		33.77
01 4300 0250		33.77
10 4420 0250		109.18
12 4425 0250		283.37
01 4200 0250		476.78
Total		2,012.00

0.00

Allocation PEPRA Safety

01 4200 0250		3,497.00
01 4220 0250		1,032.00
Total		4,529.00

0.00

Central Coast Water Authority
City of Guadalupe
 State Water Cost Ten-Year Projections
 Fiscal Year 2020/21 Final Budget

<u>Water Deliveries-Fiscal Year Basis (AF)</u> ⁽¹⁾	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Water Deliveries-1st Quarter	140	140	140	140	140	140	140	140	140	140
Water Deliveries-2nd Quarter	152	152	152	152	152	152	152	152	152	152
Water Deliveries-3rd Quarter	139	139	139	139	139	139	139	139	139	139
Water Deliveries-4th Quarter	164	164	164	164	164	164	164	164	164	164
Total FY Water Deliveries (acre-feet)	595	595	595	595	595	595	595	595	595	595
CCWA Variable Cost per AF Assumptions	\$ 70	\$ 74	\$ 78	\$ 81	\$ 85	\$ 90	\$ 94	\$ 99	\$ 104	\$ 109
DWR Variable Cost per AF Assumptions	\$ 197	\$ 207	\$ 217	\$ 228	\$ 239	\$ 251	\$ 264	\$ 277	\$ 291	\$ 305
<u>CCWA Costs</u>										
CCWA Fixed O&M Costs ⁽²⁾	\$ 126,274	\$ 130,062	\$ 133,964	\$ 126,965	\$ 130,774	\$ 134,697	\$ 138,738	\$ 142,900	\$ 147,187	\$ 151,603
CCWA Variable O&M Costs ⁽⁵⁾	41,852	43,944	46,142	48,449	50,871	53,415	56,085	58,890	61,834	64,926
CCWA Bond Payments & O&M Credits ⁽⁸⁾	146,303	146,563	-	-	-	-	-	-	-	-
Subtotal: CCWA Costs	314,429	320,570	180,106	175,413	181,645	188,112	194,823	201,790	209,021	216,528
<u>DWR Costs</u> ⁽⁷⁾										
Transportation Capital	272,735	274,151	276,592	280,240	282,368	282,414	282,457	282,507	282,515	282,325
Coastal Branch Extension	-	-	-	-	-	-	-	-	-	-
Water System Revenue Bond Surcharge	20,076	42,652	37,126	36,290	38,808	36,207	33,926	32,371	36,655	27,560
Transportation Minimum OMP&R	224,221	165,079	173,333	181,999	191,099	200,654	210,687	221,221	232,282	243,896
Delta Water Charge	54,031	56,342	59,252	62,307	65,515	68,883	72,419	76,133	80,032	84,126
DWR Variable Costs ^{(5) (6)}	139,495	122,876	129,020	135,471	142,244	149,356	156,824	164,665	172,899	181,544
Subtotal: DWR Costs	\$ 710,558	\$ 661,100	\$ 675,322	\$ 696,306	\$ 720,034	\$ 737,514	\$ 756,314	\$ 776,897	\$ 804,383	\$ 819,451
Total Projected State Water Costs	\$ 1,024,987	\$ 981,670	\$ 855,428	\$ 871,720	\$ 901,678	\$ 925,626	\$ 951,137	\$ 978,687	\$ 1,013,404	\$ 1,035,980

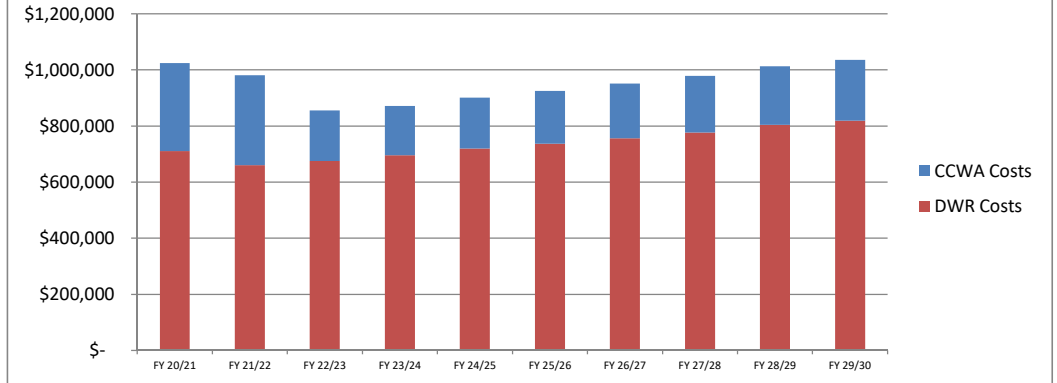
Projected Payments by Due Date

June 1st Fixed Payment ⁽³⁾	\$	843,641	\$	814,850	\$	680,267	\$	687,800	\$	708,563	\$	722,855	\$	738,227	\$	755,132	\$	778,671	\$	789,510
April 1st Variable Payment ⁽⁴⁾		42,670		39,252		41,214		43,275		45,439		47,711		50,096		52,601		55,231		57,993
July 1st Variable Payment		46,327		42,616		44,747		46,984		49,334		51,800		54,390		57,110		59,965		62,964
October 1st Variable Payment		42,365		38,971		40,920		42,966		45,114		47,370		49,739		52,225		54,837		57,579
January 1st Variable Payment		49,985		45,981		48,280		50,694		53,228		55,890		58,684		61,619		64,699		67,934

NOTES

- (1) Actual water delivery requests for the first four years and delivery estimates thereafter.
- (2) CCWA fixed costs are based on a 3% inflation factor. There is a change in Fixed Costs reflected in fiscal years 2022/23 thru 2029/30 due to the payoff of CCWA Revenue Bond Debt, thereby changing the Retirement Fixed and Capital Charges.
- (3) June 1st fixed cost payment is paid in June BEFORE the beginning of the fiscal year shown (i.e, the FY 2020/21 fixed payment is paid on June 1, 2020).
- (4) April 1st quarterly variable payment is paid in April BEFORE the beginning of the fiscal year shown.
- (5) CCWA variable O&M, DWR variable and DWR Transportation Minimum costs are based on a 5% inflation factor. CCWA variable costs include WTP Variable Retirement charges and credits.
- (6) Current fiscal year DWR Variable costs net of DWR account interest income credits and credits or additional charges due from prior periods.
- (7) The source for DWR costs is DWR's 2020 Statement of Charges dated July 1, 2019.
- (8) Warren Act Charges are \$58/AF and are based on water wheeled through Cachuma Project facilities. There are two components to these charges: Warren Act Charges at \$15/AF and Trust Fund payments at \$43/AF.
- (9) CCWA Bond payments reflect Series 2016A Bond Debt Service Schedule.

**Projected Future State Water Costs
City of Guadalupe**



DIRECT AND INDIRECT COST SUMMARY

Table 1

DIRECT COSTS		INDIRECT COSTS	
General Fund		City Council	15,070
Police 01 4200	2,510,700	City Administration	485,330
Fire 01 4220	1,145,700	City Attorney	90,000
Parks & Recreation 01 4300	212,530	Finance	548,475
Permits 01 4405	258,850	Building Maintenance & Non Departmental	348,270
General Street Improvements(01 4451)	-		
Special Revenue Funds		City Hall Use Allowance	183,400
Street & Roads Funds (20,22,71,83)	311,000		
Public Safety Funds (57,42,40,43)	-		
Lighting and Landscape Maintenance (60, 65, 63)	79,770		
Library Fund (28)	15,000		
Public Facilities Fund (36)	-		
Park Development Fund (38)	-		
CDBG Fund (67)	270,000		
City Hall Equip Fund (78)	25,000		
Traffic Mitigation (87)	-		
Capital Facilities Fund (76)	-		
Enterprise Funds			
Water Fund Operating (10)	1,918,200		
Wastewater Fund Operating (12)	1,071,880		
Solid Waste Fund (15)	-		
Transit Fund (23)	516,350		
TOTAL DIRECT COSTS	8,334,980	TOTAL INDIRECT COSTS	1,670,545

OVERALL INDIRECT COST RATE	
Indirect Costs Divided by Direct Costs	20.0%

Under generally accepted accounting principles, capital outlay, debt service, interfund transfers and pass-through payments are usually excluded in calculating indirect cost rates; accordingly, only operating costs (less transfers) are considered in the City's cost allocation plan.

SUMMARY OF EXCLUDED COSTS AND OTHER ADJUSTMENTS

Table 2

RECONCILIATION TO 2020-21 BUDGET

Excluded Costs and Other Reconciling Adjustments	
Less Non-Budget Costs:	
City Hall Use Allowance	(183,400)
Plus Excluded Costs:	
General Fund Reimbursement Transfers	
Special Revenue Funds	
Street & Roads Funds	93,000
Public Safety Funds	
Enterprise Funds	
Water Fund Operating	290,000
Wastewater Fund Operating	210,000
Transit Fund	35,000
Lighting/Landscape Districts	10,000
CDBG Misc	-
Other Transfers	
Measure A to Solid Waste	-
Capital Outlay - Transfers to CIP fund 89	
General Fund (Gen Plan Update)	130,738
General Fund (Financial Actg Software)	26,000
General Fund (Park Improvements)	45,000
General Fund (Library)	5,000
General Fund (Street Improvements)	36,200
Special Revenue Funds	
Street & Roads Funds	1,630,070
Park Development Fund	-
Traffic Mitigation	60,000
Capital Facilities Fund	651,537
CDBG Funds (Leroy Park)	2,000,000
Enterprise Funds	
Water Operating Fund - Deprc	196,725
Water Capital Fund	1,032,000
Transit Fund - Deprc. And capital	295,011
Wastewater Operating Fund - Deprc.	474,982
Wastewater Capital Fund	3,979,821
Sewer Bond Fund	-
Pasadera Lighting & Landscape	-
Debt Service	
Capital Facilities Fund	-
Police & Fire (moved to Capital Facilities Fund)	-
Parks & Rec	-
Non-Departmental	27,018
Streets	-
Transit	-
Water Operating Fund	121,091
Wastewater Operating Fund	74,000
Pass-Throughs	

Cost Allocation Plan	
Indirect	1,670,545
Direct	8,334,980
Total	\$10,005,525

Under generally accepted accounting principles, capital outlay, debt service, interfund transfers, and pass-through payments are usually excluded in calculating indirect cost rates; accordingly, only operating costs (less transfers and pass-throughs) are considered in the City's Cost Allocation Plan.

This schedule identifies these excluded costs, and along with other adjustments ("such as non-budgeted" use allowance costs), reconciles the direct and indirect costs used in the Cost Allocation Plan with the adopted budget.

Total	11,239,793
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2020-21	
Total: All City Funds	\$21,245,318

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INDIRECT COST PROGRAM	BASIS OF ALLOCATION
City Council	Operating Budget
City Administration	Operating Budget
General Administration	Assigned Program
Program Supervision	Full-Time Equivalent Staffing
Human Resources	Operating Budget
City Attorney	Operating Budget
Finance	Operating Budget
General Finance	Full-Time Equivalent Staffing
Payroll	Water and Wastewater Funds
Utility Billing	General Fund Operating Budget
Business License Tax	Assigned Space/Operating Budget
Building Maint/Non Dept	Assigned Space/Operating Budget
City Hall Use Allowance	Assigned Space/Operating Budget

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CITY ADMINISTRATION PROGRAM COSTS

Table 4.1

	General Administration	Program Supervision	Human Resources	Total
Staffing	Percent			
City Administrator	0.20	0.75	0.05	1.00
Administrative Assistant	0.40	0.55	0.05	1.00
Human Resources Coordinator			1.00	1.00
Allocated Cost				
City Administrator	40,030	150,112	10,007	200,149
Administrative Assistant	55,594	76,442	6,949	138,986
Human Resources Coordinator	-	-	123,545	123,545
Total Staffing	95,624	226,554	140,501	462,680
Percent	20.7%	49.0%	30.4%	100.0%
Other Operating Costs	4,681	11,091	6,878	22,650
Total Allocated	100,305	237,645	147,380	485,330
Direct Allocations				
Animal Regulation (Police)				60,716
TOTAL				\$546,046

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FINANCE PROGRAM COSTS

Table 4.2

	General Finance	Payroll	Utility Billing	Business License Tax	Total
Staffing	Percent				
Finance Director	75.0%	5.0%	15.0%	5.0%	100.0%
Business Manager	10.0%	62.5%	25.0%	2.5%	100.0%
Account Clerk	67.5%		30.0%	2.5%	100.0%
Account Clerk	5.0%		85.0%	10.0%	100.0%
	Allocated Cost				
Finance Director	117,185	7,812	23,437	7,812	156,247
Business Manager	16,087	100,545	40,218	4,022	160,872
Account Clerk	62,726	-	27,878	2,323	92,927
Account Clerk	5,739	-	97,557	11,477	114,773
Total Staffing	201,700	108,400	189,100	25,600	524,800
Percent	38.4%	20.7%	36.0%	4.9%	100.0%
Other Operating Costs	9,200	4,900	8,500	1,200	23,800
TOTAL	\$210,900	\$113,300	\$197,600	\$26,800	\$548,475

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SUMMARY OF INDIRECT COST ALLOCATIONS

Table 5.1

	DIRECT COST PROGRAM SUMMARY				Total
	General Fund	Special Revenue Funds	Enterprise Funds		
City Council	7,463	1,267	6,340		15,070
City Administration					
General Administration	49,675	8,433	42,197		100,305
Program Supervision	71,293	47,529	118,822		237,645
Human Resources	113,510	10,069	23,800		147,380
City Attorney	44,571	7,567	37,862		90,000
Finance					
General Finance	104,445	17,732	88,598		210,775
Payroll	87,262	7,741	18,297		113,300
Utility Billing			197,600		197,600
Business License Tax	26,800				26,800
Building Maintenance/Non Dept	291,771	16,798	39,701		348,270
City Hall Use Allowance	147,366	10,714	25,321		183,400
TOTAL INDIRECT COSTS	\$944,157	\$127,849	\$598,539		\$1,670,545

Total Direct Costs	4,127,780	700,770	3,506,430	8,334,980
Total Costs	\$5,071,937	\$828,619	\$4,104,969	\$10,005,525
Indirect Cost Rate	22.9%	18.2%	17.1%	20.0%

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SUMMARY OF INDIRECT COST ALLOCATIONS

Table 5.2

	GENERAL FUND				Total
	Police	Fire	Parks & Recreation	Permits	
City Council	4,539	2,071	384	468	7,463
City Administration					
General Administration	30,214	13,788	2,558	3,115	49,675
Program Supervision	77,351	7,129	11,882	35,647	132,009
Human Resources	76,665	28,606	3,662	4,577	113,510
City Attorney	27,110	12,371	2,295	2,795	44,571
Finance					
General Finance	63,528	28,990	5,378	6,550	104,445
Payroll	58,937	21,991	2,815	3,519	87,262
Utility Billing					
Business License Tax	16,301	7,439	1,380	1,681	26,800
Building Maintenance & Non Departmental	74,324	38,367	96,299	22,066	231,055
City Hall Use Allowance	47,403	24,470	61,419	14,073	147,366
TOTAL INDIRECT COSTS	\$476,373	\$185,223	\$188,071	\$94,490	\$944,157

Total Direct Costs	2,510,700	1,145,700	212,530	258,850	4,127,780
Total Costs	\$2,987,073	\$1,330,923	\$400,601	\$353,340	\$5,071,937
Indirect Cost Rate	19.0%	16.2%	88.5%	36.5%	22.9%

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SUMMARY OF INDIRECT COST ALLOCATIONS

Table 5.3

	SPECIAL REVENUE FUNDS					Total
	CDBG & Cap Fac Fund	Pub Fac, Library & Park Dev	Streets & Roads	Public Safety	Lighting & Landscape	
City Council	488	72	562		144	1,267
City Administration						
General Administration	3,249	481	3,743		960	8,433
Program Supervision			42,776		4,753	47,529
Human Resources			10,069			10,069
City Attorney	2,915	432	3,358		861	7,567
Finance						
General Finance	6,832	1,012	7,869		2,018	17,732
Payroll			7,741			7,741
Utility Billing						
Business License Tax						
Building Maintenance	2,204	327	13,616		651	16,798
City Hall Use Allowance	1,406	208	8,684		415	10,714
TOTAL INDIRECT COSTS	\$17,094	\$2,533	\$98,419		\$9,803	\$127,849
Total Direct Costs	270,000	40,000	311,000	-	79,770	700,770
Total Costs	\$287,094	\$42,533	\$409,419		\$89,573	\$828,619
Indirect Cost Rate	6.3%	6.3%	31.6%		12.3%	18.2%

SUMMARY OF INDIRECT COST ALLOCATIONS

Table 5.4

	ENTERPRISE FUNDS			Total
	Water	Wastewater	Transit	
City Council	3,468	1,938	934	6,340
City Administration				-
General Administration	23,084	12,899	6,214	42,197
Program Supervision	47,529	47,529	23,764	118,822
Human Resources	11,900	11,900		23,800
City Attorney	20,712	11,574	5,575	37,862
Finance				-
General Finance	48,536	27,122	13,065	88,723
Payroll	9,148	9,148		18,297
Utility Billing	107,395	90,205		197,600
Business License Tax				-
Building Maintenance	26,736	8,750	4,215	39,701
City Hall Use Allowance	17,052	5,581	2,688	25,321
				-
TOTAL INDIRECT COSTS	\$315,562	\$226,646	\$56,456	\$598,664
Total Direct Costs	1,918,200	1,071,880	516,350	3,506,430
Total Costs	\$2,233,762	\$1,298,526	\$572,806	\$4,105,094
Indirect Cost Rate	16.5%	21.1%	10.9%	17.1%

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INDIRECT PROGRAM COST ALLOCATION

Table 6.1

Indirect Cost Program	City Council
Budget	\$15,070
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General Fund			
Police	2,510,700	30.1%	4,539
Fire	1,145,700	13.7%	2,071
Parks & Recreation	212,530	2.5%	384
Permits	258,850	3.1%	468
Special Revenue Funds			
Street & Roads Funds	311,000	3.7%	562
Public Safety Funds			
Lighting and Landscape Maintenance	79,770	1.0%	144
Library Fund (28)	15,000	0.2%	27
Public Facilities Fund (36)			
Park Development Fund (38)			
CDBG Fund (67)	270,000	3.2%	488
City Hall Equip (78)	25,000	0.3%	45
Capital Facilities Fund (76)			
Enterprise Funds			
Water Fund Operating	1,918,200	23.0%	3,468
Wastewater Fund Operating	1,071,880	12.9%	1,938
Transit Fund	516,350	6.2%	934
Total Direct Cost Programs	8,334,980	100.0%	\$15,070

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INDIRECT PROGRAM COST ALLOCATION

Table 6.2(a)

Indirect Cost Program	City Administration: General Administration
Budget	\$100,305
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General Fund			
Police	2,510,700	30.1%	30,214
Fire	1,145,700	13.7%	13,788
Parks & Recreation	212,530	2.5%	2,558
Permits	258,850	3.1%	3,115
Special Revenue Funds			
Street & Roads Funds	311,000	3.7%	3,743
Public Safety Funds			
Lighting and Landscape Maintenance	79,770	1.0%	960
Library Fund (28)	15,000	0.2%	181
Public Facilities Fund (36)			
Park Development Fund (38)			
CDBG Fund (67)	270,000	3.2%	3,249
City Hall Equip (78)	25,000	0.3%	301
Capital Facilities Fund (76)			
Enterprise Funds			
Water Fund Operating	1,918,200	23.0%	23,084
Wastewater Fund Operating	1,071,880	12.9%	12,899
Transit Fund	516,350	6.2%	6,214
Total Direct Cost Programs	8,334,980	100.0%	\$100,305

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INDIRECT PROGRAM COST ALLOCATION

Table 6.2(b)

Indirect Cost Program	City Administration: Program Supervision
Budget	298,361
Base of Allocation	Assigned Program

Direct Cost Program	Percent of Total	Cost Allocation	Animal Regulation	Staff Planner	Total
General Fund					
Police	7	7%	16,635	60,716	77,351
Fire	3	3%	7,129		7,129
Parks & Recreation	5	5%	11,882		11,882
Permits (includes Planning)	15	15%	35,647		35,647
Special Revenue Funds					
Street & Roads Funds	18	18%	42,776		42,776
Public Safety Funds					
Lighting and Landscape Maintenance	2	2%	4,753		4,753
Enterprise Funds					
Water Fund Operating	20	20%	47,529		47,529
Wastewater Fund Operating	20	20%	47,529		47,529
Transit Fund	10	10%	23,764		23,764
	100.0				
Total Direct Cost Programs	100%	\$237,645	\$60,716		\$298,361

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INDIRECT PROGRAM COST ALLOCATION

Table 6.2(c)

Indirect Cost Program	City Administration: Human Resources
Budget	\$147,380
Base of Allocation	Full-Time Equivalent Employees

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General Fund			
Police	16.75	52.0%	76,665
Fire	6.25	19.4%	28,606
Parks & Recreation	0.80	2.5%	3,662
Permits	1.00	3.1%	4,577
Special Revenue Funds			
Street & Roads Funds	2.20	6.8%	10,069
Public Safety Funds	-	-	-
Lighting and Landscape Maintenance	-	-	-
Enterprise Funds			
Water Fund Operating	2.60	8.1%	11,900
Wastewater Fund Operating	2.60	8.1%	11,900
Transit Fund			
Total Direct Cost Programs	32.20	100.0%	\$147,380

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INDIRECT PROGRAM COST ALLOCATION

Table 6.3

Indirect Cost Program	City Attorney
Budget	\$90,000
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General Fund			
Police	2,510,700	30.1%	27,110
Fire	1,145,700	13.7%	12,371
Parks & Recreation	212,530	2.5%	2,295
Permits	258,850	3.1%	2,795
Special Revenue Funds			
Street & Roads Funds	311,000	3.7%	3,358
Public Safety Funds			
Lighting and Landscape Maintenance	79,770	1.0%	861
Library Fund (28)	15,000	0.2%	162
Public Facilities Fund (36)			
Park Development Fund (38)			
CDBG Fund (67)	270,000	3.2%	2,915
City Hall equip (78)	25,000	0.3%	270
Capital Facilities Fund (76)			
Enterprise Funds			
Water Fund Operating	1,918,200	23.0%	20,712
Wastewater Fund Operating	1,071,880	12.9%	11,574
Transit Fund	516,350	6.2%	5,575
Total Direct Cost Programs	8,334,980	100.0%	\$90,000

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INDIRECT PROGRAM COST ALLOCATION

Table 6.4(a)

Indirect Cost Program	Finance: General Finance
Budget	\$210,900
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General Fund			
Police	2,510,700	30.1%	63,528
Fire	1,145,700	13.7%	28,990
Parks & Recreation	212,530	2.5%	5,378
Permits	258,850	3.1%	6,550
Special Revenue Funds			
Street & Roads Funds	311,000	3.7%	7,869
Public Safety Funds			
Lighting and Landscape Maintenance	79,770	1.0%	2,018
Library Fund (28)	15,000	0.2%	380
Public Facilities Fund (36)			
Park Development Fund (38)			
CDBG Fund (67)	270,000	3.2%	6,832
City Hall Equip (78)	25,000	0.3%	633
Capital Facilities Fund (76)			
Enterprise Funds			
Water Fund Operating	1,918,200	23.0%	48,536
Wastewater Fund Operating	1,071,880	12.9%	27,122
Transit Fund	516,350	6.2%	13,065
Total Direct Cost Programs	8,334,980	100.0%	\$210,900

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INDIRECT PROGRAM COST ALLOCATION

Table 6.4(b)

Indirect Cost Program	Finance: Payroll
Budget	\$113,300
Base of Allocation	Full-Time Equivalent Staffing

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General Fund			
Police	16.75	52.0%	58,937
Fire	6.25	19.4%	21,991
Parks & Recreation	0.80	2.5%	2,815
Permits	1.00	3.1%	3,519
Special Revenue Funds			
Street & Roads Funds	2.20	6.8%	7,741
Public Safety Funds			
Lighting and Landscape Maintenance			
Enterprise Funds			
Water Fund Operating	2.60	8.1%	9,148
Wastewater Fund Operating	2.60	8.1%	9,148
Transit Fund			
Total Direct Cost Programs	32.20	100.0%	\$113,300

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INDIRECT PROGRAM COST ALLOCATION

Table 6.4(c)

Indirect Cost Program	Finance: Utility Billing
Budget	\$197,600
Base of Allocation	Water and Wastewater

Direct Cost Program	Percent of Total	Cost Allocation
General Fund		
Police		
Fire		
Parks & Recreation		
Permits		
Special Revenue Funds		
Street & Roads Funds		
Public Safety Funds		
Lighting and Landscape Maintenance		
Enterprise Funds		
Water Fund Operating	54.3%	107,395
Wastewater Fund Operating	45.7%	90,205
Transit Fund		
Total Direct Cost Programs	100.0%	\$197,600

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INDIRECT PROGRAM COST ALLOCATION

Table 6.4(d)

Indirect Cost Program	Finance: Business License Tax
Budget	\$26,800
Base of Allocation	General Fund Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General Fund			
Police	2,510,700	60.8%	16,301
Fire	1,145,700	27.8%	7,439
Parks & Recreation	212,530	5.1%	1,380
Permits	258,850	6.3%	1,681
Special Revenue Funds			
Street & Roads Funds			
Public Safety Funds			
Lighting and Landscape Maintenance			
Enterprise Funds			
Water Fund Operating			
Wastewater Fund Operating			
Transit Fund			
Total Direct Cost Programs	4,127,780	100.0%	\$26,800

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INDIRECT PROGRAM COST ALLOCATION

Table 6.5

Indirect Cost Program	Building Maintenance & Non Departmental	<i>Direct</i>	<i>Indirect</i>	<i>Total</i>
Budget	287,554	\$219,515	\$68,039	\$287,554
Base of Allocation	Assigned Space/Operating Budget	12,960	4,017	16,977

Direct Cost Program	Direct Cost Programs			Indirect Cost Programs			Total Cost Allocation
	Base of Allocation	Percent of Total	Cost Allocation	Base of Allocation	Percent of Total	Operating Allocation	
General Fund							
Police	3,178	24.5%	53,829	2,510,700	30.1%	20,495	74,324
Fire	1,713	13.2%	29,015	1,145,700	13.7%	9,352	38,367
Parks & Recreation	5,583	43.1%	94,564	212,530	2.5%	1,735	96,299
Permits	1,178	9.1%	19,953	258,850	3.1%	2,113	22,066
Special Revenue Funds	-						
Street & Roads Funds	654	5.0%	11,077	311,000	3.7%	2,539	13,616
Public Safety Funds	-			-			
Lighting and Landscape Maintenance				79,770	1.0%	651	651
Library Fund (28)				15,000	0.2%	122	122
Public Facilities Fund (36)				-			
Park Development Fund (38)				-			
CDBG Fund (67)				270,000	3.2%	2,204	2,204
City Hall Equip (78)				25,000	0.3%	204	204
Capital Facilities Fund (76)				-			
Enterprise Funds	-						
Water Fund Operating	654	5.0%	11,077	1,918,200	23.0%	15,658	26,736
Wastewater Fund Operating	-			1,071,880	12.9%	8,750	8,750
Transit Fund	-			516,350	6.2%	4,215	4,215
Total Direct Cost Programs	12,960	100.0%	\$219,515	8,334,980	100.0%	\$68,039	\$287,554

INDIRECT PROGRAM COST ALLOCATION

Table 6.6

Indirect Cost Program	City Hall Use Allowance	<i>Direct</i>	<i>Indirect</i>	<i>Total</i>
Budget	\$183,400	\$140,005	\$43,395	\$183,400
Base of Allocation	Assigned Space/Operating Budget	12,960	4,017	16,977

Direct Cost Program	Direct Cost Programs			Indirect Cost Programs			Total Cost Allocation
	Base of Allocation	Percent of Total	Cost Allocation	Base of Allocation	Percent of Total	Operating Allocation	
General Fund							
Police	3,178	24.5%	34,331	2,510,700	30.1%	13,072	47,403
Fire	1,713	13.2%	18,505	1,145,700	13.7%	5,965	24,470
Parks & Recreation	5,583	43.1%	60,312	212,530	2.5%	1,107	61,419
Permits	1,178	9.1%	12,726	258,850	3.1%	1,348	14,073
Special Revenue Funds							
Street & Roads Funds	654	5.0%	7,065	311,000	3.7%	1,619	8,684
Public Safety Funds				-			
Lighting and Landscape Maintenance				79,770	1.0%	415	415
Library Fund (28)				15,000	0.2%	78	78
Public Facilities Fund (36)				-			
Park Development Fund (38)				-			
CDBG Fund (67)				270,000	3.2%	1,406	1,406
City Hall Equip (78)				25,000	0.3%	130	130
Capital Facilities Fund (76)				-			
Enterprise Funds							
Water Fund Operating	654	5.0%	7,065	1,918,200	23.0%	9,987	17,052
Wastewater Fund Operating				1,071,880	12.9%	5,581	5,581
Transit Fund				516,350	6.2%	2,688	2,688
Total Direct Cost Programs	12,960	100.0%	\$140,005	8,334,980	100.0%	\$43,395	\$183,400

Rental rates are conservatively based on a market rental rate of 87.5 cents per month per square feet based on three factors:

1. A recent appraisal for Successor Agency property shows market rents in the City ranging from 60 cents to \$1.20 per square foot per month for commercial uses. 87.5 cents is slightly below the middle of this range.
2. Commercial space is currently on the market for \$1.00 per square foot per month.
3. This market rate use allowance is made even more conservative based its application to “net” square footage (net of circulation, bathrooms, storage and other common areas), whereas commercial rates are typically based on “gross area.”

GENERAL FUND REIMBURSEMENT TRANSFERS

Table 7

	Per Estimate Table 2	2021-22 Per Cost Allocation Plan	Imposed Limitation*	Variance	Use
Special Revenue Funds					
Street & Roads Funds	93,000	98,400		5,400	98,400
Lighting and Landscape Maintenance	10,000	9,800		(200)	9,800
CDBG - Microenterprise	-			-	-
Enterprise Funds					
Water Fund Operating	290,000	315,600		25,600	315,600
Wastewater Fund Operating	210,000	226,600		16,600	226,600
Transit Fund	35,000	56,500	(21,500)	-	35,000
Successor Agency per 20-21 ROPS	165,000	165,000		-	165,000
Total	\$803,000	\$871,900	(\$21,500)	\$47,400	\$850,400

* Not currently allowed by funding sources need approval by the Department of Transportation

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ALLOCATION BASES: FULL-TIME STAFFING

Table 8.1

DIRECT COST PROGRAMS	
General Fund	
Police	16.75
Fire	6.25
Parks & Recreation	0.80
Permits	1.00
Special Revenue Funds	
Street & Roads Funds	2.20
Public Safety Funds	-
Lighting and Landscape Maintenance	-
Enterprise Funds	
Water Fund Operating	2.60
Wastewater Fund Operating	2.60
Transit Fund	-
TOTAL DIRECT COST PROGRAMS	32.20

INDIRECT COST PROGRAMS	
City Council	-
Administration	3.00
City Attorney	-
Finance	4.00
Building Maintenance	0.30
City Hall Use Allowance	-
TOTAL INDIRECT COST PROGRAMS	7.30

TOTAL 39.50

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ALLOCATION BASES: ASSIGNED SPACE

Table 8.2

DIRECT COST PROGRAMS	
General Fund	
Police	3,178
Fire	1,713
Parks & Recreation	5,583
Permits	1,178
Special Revenue Funds	
Street & Roads Funds	654
Public Safety Funds	
Lighting and Landscape Maintenance	
Enterprise Funds	
Water Fund Operating	654
Wastewater Fund Operating	
Transit Fund	
TOTAL DIRECT COST PROGRAMS	12,960

Cost* @ \$0.90 per square foot per month ** \$140,000

INDIRECT COST PROGRAMS	
City Council	1,523
Administration	1,377
City Attorney	-
Finance	1,117
Building Maintenance	-
TOTAL INDIRECT COST PROGRAMS	4,017

\$43,400

Total Cost **\$183,400**

Total Sq Ft **16,977**

	Direct	Indirect
Percent of Total Square Feet	76.3%	23.7%

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