

RECEIVED

MAY 6 2020

City of South Gate

CITY COUNCIL

Item No. 15

CITY OF SOUTH GATE
OFFICE OF THE CITY MANAGER

AGENDA BILL

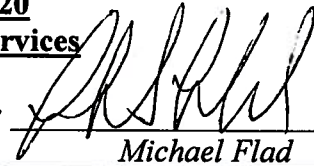
8:25pm

For the Regular Meeting of: May 12, 2020
Originating Department: Administrative Services

Department Director:


Jackie Acosta

City Manager:


Michael Flad

SUBJECT: GENERAL FUND FINANCIAL STATUS UPDATE AND PROPOSED BUDGET ADJUSTMENTS

PURPOSE: Every year, staff presents financial status and budget updates to the City Council along with any recommended budget amendments. The proposed budget amendments included in this agenda bill are recommended by staff.

RECOMMENDED ACTIONS:

- a. Receive and file the financial status update of the Fiscal Year 2019/20 Municipal Budget;
- b. Appropriate \$30,000 from the Prop A Maintenance and Servicing account to account no. 221-480-33-6101 for the remaining payment to Amigos de Los Rios for the Hollydale Regional Park project;
- c. Appropriate \$375,000 from the unassigned General Fund Balance to account no. 100-604-29-XXXX (various accounts) for the costs of the Code Enforcement program that were previously funded with CDBG funds;
- d. Appropriate \$53,600 from the unassigned South Coast Air Quality Management District (SCAQMD) Fund Balance to account no. 223-610-49-9100 for four Diesel Particulate Regeneration Stations; and
- e. Appropriate \$185,500 from the unassigned Street Lighting & Landscaping Fund Balance to account number 251-714-25-9500 for the purchase and installation of four traffic signal standards.

FISCAL IMPACT: The Fiscal Year 2019/20 budgets of the funds listed above will be increased by the amounts specified from funds available in the unassigned fund balances of those funds.

ANALYSIS: As the fiscal year progresses, it is appropriate for staff to apprise the City Council of the City's financial position and recommend budget adjustments when needed. This year, COVID-19 related budget impacts are significant and substantial. These are explained in more detail below. The good news is that because of the City Council's conservative budgeting practices and past actions to fully fund reserves, the City is in a good position to weather this storm and bridge the gap of declining revenues until the economy turns around. With the exception of the COVID-19 related impacts and a CDBG audit issue impacting the General Fund, all other recommended budget adjustments are minor.

BACKGROUND: FISCAL YEAR 2019/20: This General Fund financial status report is based on revenues received as of March 15, 2020. As of that date, the 2019/20 fiscal year was 8½ months (70.8%) complete. As of that date, our three largest general fund revenues are at 54% - 57% of the estimated budget. Total General Fund revenues were at 56.9%. This is normal because many of the major revenues have a one to two month lag time. However, the remainder of the year will not be

normal. In fact, due to the weeks long “Safer at Home” order and the closure of all non-essential business, we expect the City’s General Fund revenues for the final months of this fiscal year to be significantly below projections. For example, our combined sales tax budget estimate for Fiscal Year 2019/20 was \$22,700,000. Absent the COVID-19 pandemic, we believe we would have met that projection. However, as of right now, we are estimating \$19,400,000. That is 15%, or \$3.3M, below our original budget estimate. Additionally, we know that several of our other smaller revenue sources, such as transient occupancy taxes (TOT) (local hotels and motels have experienced significant vacancy rates), fines & forfeitures (due to the suspension of street sweeping parking enforcement) and fees & charges (cancellation of all recreation classes and programs) will all be significantly impacted. Below is a chart which shows, by major revenue category, the General Fund revenues as of March 15, 2020, compared to the amended revenue budget.

Revenues – By Category	2019/20 Amended Revenues	YTD Thru 3/15/20	% Received
Property Taxes	13,457,808	7,253,076	53.89%
BB State Sales Taxes	11,400,000	6,472,945	56.78%
SG Local Sales Taxes	11,300,000	6,365,913	56.34%
Franchise Taxes	1,633,198	423,814	25.95%
Business License Taxes	1,458,572	246,675	16.91%
Transient Occupancy Taxes	435,773	223,570	51.30%
Other Taxes	1,698,944	1,086,935	63.98%
Permits	1,336,941	1,429,016	106.89%
Fine & Forfeitures	1,314,884	883,836	67.22%
Use of Money & Property	1,288,916	1,107,822	85.95%
Intergovernmental	216,337	139,706	64.58%
Fees & Charges	2,503,179	1,653,235	66.05%
Other Revenues	3,673,023	2,139,972	58.26%
Total General Fund Revenues	51,717,575	29,426,515	56.90%

On the expenditure side, 59.57% of the General Fund budgeted expenditures have been spent. This is normal as expenditures also have a slight lag time. The chart below shows, by City Department, the General Fund expenditures as of March 31, 2020, compared to the annual budget.

Expenditures – By Department	2019/20 Amended Budget	YTD Thru 3/31/20	% Expended
City Council	308,434	188,808	61.22%
City Clerk	624,170	301,330	48.28%
City Treasurer	37,955	22,369	58.93%
City Attorney	1,124,437	849,337	75.53%
City Manager	1,425,464	842,738	59.12%
Administrative Services	3,516,913	2,143,624	60.95%
Parks & Recreation	9,262,009	5,498,747	59.37%
Police	30,221,254	18,760,372	62.08%
Community Development	3,248,610	1,913,892	58.91%
Public Works	5,016,353	2,609,442	52.02%
Non-Departmental	1,614,199	465,631	28.85%
COVID-19	0	713	0.00%
Total General Fund Expenditures	56,399,798	33,597,003	59.57%

In summary, there is nothing noteworthy with respect to General Fund revenues received and expenditures made through the first nine months of Fiscal Year 2019/20, with the exception of the finding of the HUD-initiated CDBG audit. As a result of this audit, and that of several other municipalities, HUD has determined that the use of CDBG funds for Code Enforcement programs is no longer an allowable use of CDBG funds. Therefore, for Fiscal Year 2019/20, 100% of the cost of our Code Enforcement program must be funded with General Funds, thereby adding an additional \$375,000 (52% of the program costs) to the General Fund. With that being said, though, starting in March 2020 is when the COVID-19 crisis really started to accelerate and the three remaining months of the fiscal year are going to be very different. As discussed above, several revenue streams are going to be significantly impacted for the remainder of the fiscal year and the City's expenditures will increase with the additional supplies and equipment purchased to manage the COVID-19 crisis, although we fully expect those costs to be reimbursable by FEMA. Attached to this report are the more detailed General Fund revenue and expenditure reports for the City Council's review.

As stated previously, each year during the course of the fiscal year, staff will recommend necessary budget adjustments. At this point, with the year three quarters complete, staff would like to recommend a few budget adjustments that are deemed necessary so that the items/projects listed below can be accomplished this fiscal year or the needed budget corrections can be made.

Item	Description	Account Number	Amount
Payment for completion of the Hollydale Regional Park Project by Amigos de Los Rios	The project has been completed, but the funds need to be approved by the City Council so that the funds can be drawn down from the Prop A Maintenance and Servicing Account.	221-480-33-6101	\$30,000
Transfer Code Enforcement Program costs to the General Fund	Funding for the Code Enforcement Program was split between the General Fund and the CDBG Fund, however, HUD has determined that CDBG funds can no longer be used for Code Enforcement Programs	100-604-29-XXXX (various accounts)	\$375,000
Installation of Diesel Particulate Regeneration Stations for City-Owned Diesel Trucks	The Field Operations Corp Yard is equipped with two Diesel Particulate Regeneration Stations (DPRS). These stations are used to service the Diesel Particulate Filter (DPF) Systems (installed on diesel trucks) at the end of every shift. There is a need to install four additional stations to service the existing fleet of seven diesel trucks. The DPF Systems are a requirement of the Environmental Protection Agency (EPA).	223-610-49-9100	\$53,600

Item	Description	Account Number	Amount
Traffic Signal Pole Replacements: 1) Otis Street & Santa Ana Street 2) Garfield Avenue & Target driveway 3) State Street & Southern Avenue 4) Garfield Street & Garfield Place	Traffic signal standards were damaged at four locations and need to be replaced. The funds will be used to purchase: 1) Type 17-3-100 traffic signal standard with a 20 foot mast arm and gear and installation costs (\$47,500). 2) Type 15 traffic signal standard with gear, construct a new foundation, reinstall an existing video detection camera and installation costs (\$30,000). 3) Type 19-3-100 traffic signal standard with a 30 foot mast arm and gear and installation costs (\$54,000). 4) Type 19 traffic signal standard with gear, construct a new foundation, reinstall an existing video detection camera and including conduit and wiring work and installation costs (\$54,000).	251-714-25-9500	\$185,500

FISCAL YEAR 2020/21: As a result of the significant uncertainty with respect to our revenues, staff is recommending that, for the time being, a “Maintenance of Effort (MOE)” budget be adopted for Fiscal Year 2020/21. Staff will provide a proposed MOE budget for the City Council’s review in May/June. Then, in the second quarter of the 2020/21 fiscal year, staff will present an amended Fiscal Year 2020/21 budget better quantifying the impacts of the COVID-19 pandemic, recommending adjustments as deemed necessary, and presenting more accurate revenue estimates for Fiscal Year 2020/21, as well as thoughts on how best to bridge the gap for the remainder of Fiscal Year 2020/21 and into Fiscal Year 2021/22.

ATTACHMENTS: A) Revenue Detail Report – By Category
 B) Expenditure Detail Report – By Department

**CITY OF SOUTH GATE
FISCAL YEAR 2019-20
REVENUE SUMMARY REPORT**

ACCOUNT DESCRIPTION	ACTUAL REVENUES 2016-17	ACTUAL REVENUES 2017-18	ACTUAL REVENUES 2018-19	BUDGETED REVENUES 2019-20	ACTUAL REVENUES AS OF 3-15-20	% REC'D
General Fund						
100-4101 Property Tax - CY Secured	2,635,945	2,719,776	2,867,819	2,746,741	1,658,391	60.38%
100-4103 Property Tax - PY Secured	(6,406)	(7,458)	(11,885)	(10,668)	8,124	-76.15%
100-4104 Property Tax - PY Unsecured	2,748	2,865	1,935	1,933	0	0.00%
100-4105 Penalties/Delinquencies	10,000	7,121	8,153	7,636	7,245	94.88%
100-4106 Homeowner's Exemption	15,791	15,214	14,615	14,308	7,010	48.99%
100-4107 VLF in-lieu	9,112,002	9,479,133	9,944,522	10,242,858	5,253,146	51.29%
100-4110 AB x1 26 Residual 26400	348,936	449,568	510,666	455,000	319,160	70.15%
Total Property Tax	12,119,016	12,666,220	13,335,824	13,457,808	7,253,076	53.89%
100-4201 BB State Sales Tax	11,135,987	11,057,999	11,494,175	11,400,000	6,472,945	56.78%
100-4202 Transient Occupancy Tax	390,454	419,789	449,908	435,773	223,570	51.30%
100-4203 Franchise Tax	1,365,205	1,631,404	1,570,296	1,633,198	423,814	25.95%
100-4204 Comm Refuse Franchise Tax	1,088,833	1,076,317	1,117,349	1,119,406	767,104	68.53%
100-4205 Business License Tax	1,583,818	1,461,046	1,560,035	1,458,572	246,675	16.91%
100-4206 Real Estate Transfer Tax	167,237	190,096	136,010	179,538	79,325	44.18%
100-4207 Material Recovery Facility Tax	465,100	400,000	422,601	400,000	240,506	60.13%
100-4208 SG Local Sales Tax	9,486,553	10,063,210	11,066,448	11,300,000	6,365,913	56.34%
Total - Taxes	37,802,202	38,966,081	41,152,646	41,384,295	22,072,928	53.34%
100-4301 Building Permits	400,268	350,139	324,370	310,000	413,969	133.54%
100-4302 Seismic Fees	(865)	197	1,403	1,600	2,742	171.35%
100-4303 Liquifaction Fee	260	650	708	650	130	20.00%
100-4304 Electrical Permits	102,362	99,980	93,400	90,000	123,575	137.31%
100-4305 Plumbing Permits	90,019	87,642	75,782	75,000	115,301	153.73%
100-4306 Sewer Permits	6,311	6,394	5,332	4,500	11,145	247.67%
100-4307 Mechanical Permits	61,786	59,367	50,008	50,000	78,869	157.74%
100-4308 Green Building Standard Fee	912	230	121	800	741	92.64%
100-4340 Public Works Permits	189,104	210,206	175,806	173,291	237,576	137.10%
100-4345 PW-New Development Fees	40,169	43,637	40,757	47,000	60,487	128.70%
100-4360 Transfer Station Permit	307,554	314,046	311,441	316,000	158,642	50.20%
100-4361 Film Permits	18,090	8,576	3,752	4,000	804	20.10%
100-4362 Overnight Parking Permits	1,812	2,072	1,850	2,100	2,035	96.90%
100-4379 Other Permits	3,500	6,401	6,079	4,000	0	0.00%
100-4380 Animal Licenses	260,560	253,960	264,787	258,000	223,000	86.43%
Total - Permits	1,481,843	1,443,497	1,355,596	1,336,941	1,429,016	106.89%
100-4402 Parking Citations	1,006,307	971,712	1,274,487	1,281,884	868,519	67.75%
100-4403 Municipal Code Fines	12,301	17,900	9,900	10,000	1,900	19.00%
100-4404 Admin Citations - Fireworks	13,550	15,716	1,834	15,000	529	3.53%
100-4405 Admin Citations - Code Enf	0	3,825	10,483	7,500	12,370	164.93%
100-4491 Court Ordered - Restitution	785	278	(140)	500	518	103.59%
Total - Fines & Forfeitures	1,032,943	1,009,431	1,296,563	1,314,884	883,836	67.22%
100-4501 Interest Earnings	26,120	630,225	650,512	600,000	755,103	125.85%
100-4599 Mkt Value - Gain/Loss	0	(274,455)	307,916	0	68,807	#DIV/0!
100-4502 Bond Interest Earnings	610	6,654	15,083	10,000	0	0.00%
100-4503 Interest from Advances	527,667	431,416	379,316	342,394	0	0.00%
100-4504 Loan Repayment	0	10,180	0	0	0	#DIV/0!
100-4520 Property Rental	206,300	231,215	232,716	245,276	254,176	103.63%
100-4521 Sale of Property	1,340	8,810	22,645	25,000	0	0.00%
100-4523 Advertisement Revenues	64,272	58,207	64,130	66,246	29,736	44.89%
100-4524 Easement Grants	0	0	0	0	0	#DIV/0!
Total - Use of Money & Property	826,309	1,102,250	1,672,319	1,288,916	1,107,822	85.95%

**CITY OF SOUTH GATE
FISCAL YEAR 2019-20
REVENUE SUMMARY REPORT**

ACCOUNT DESCRIPTION	ACTUAL REVENUES 2016-17	ACTUAL REVENUES 2017-18	ACTUAL REVENUES 2018-19	BUDGETED REVENUES 2019-20	ACTUAL REVENUES AS OF 3-15-20	% REC'D
General Fund (Cont.)						
100-4601 Motor Vehicle In Lieu Tax	44,609	51,919	47,105	48,425	76,595	158.17%
100-4602 State Mandated Cost Reimb	19,838	19,521	36,388	25,000	701	2.80%
100-4608 P. O. S. T./S. T. C Reimb.	3,730	4,875	4,741	4,000	11,253	281.31%
100-4626 AB109 Task Force	211,907	0	0	0	0	#DIV/0!
100-4681 Park Maintenance Grant	157,327	353,230	240,219	0	0	#DIV/0!
100-4699 Other Intergov Grants	0	4,204	444	138,912	51,158	36.83%
Total - Intergovernmental	437,412	433,749	328,896	216,337	139,707	64.58%
100-4701 Building Inspection	6,643	7,560	11,792	10,000	9,151	91.51%
100-4702 Pre-sale Inspections	36,805	35,220	30,515	32,000	22,347	69.83%
100-4703 Occupancy Inspections	75,492	80,301	76,248	80,000	120,301	150.38%
100-4704 Code Restoration	33,250	23,886	18,500	20,000	26,180	130.90%
100-4705 Plan Check	253,510	257,453	369,578	300,000	221,556	73.85%
100-4706 Title 24- Plan Check	18,114	28,666	43,976	50,000	30,061	60.12%
100-4707 Zoning and Subdivision	126,244	126,763	111,348	116,000	59,831	51.58%
100-4716 Enterprise Zone Fees	11	0	0	0	0	#DIV/0!
100-4720 Vehicle Inspection	6,232	7,448	7,283	7,600	5,480	72.11%
100-4721 Vehicle Impound	187,066	237,643	211,250	215,000	134,807	62.70%
100-4722 DUI Cost Recovery	34,486	39,381	37,936	35,000	26,867	76.76%
100-4723 Vehicle Repo Fee	4,155	4,575	4,234	4,600	3,150	68.48%
100-4724 Police Reports	10,909	9,070	9,828	10,000	8,046	80.46%
100-4725 Fingerprinting	6,288	6,689	3,304	7,000	1,356	19.37%
100-4726 False Alarm	94,932	92,368	116,270	120,000	72,553	60.46%
100-4728 Tweedy Mile Security	33,709	34,152	35,749	34,000	0	0.00%
100-4729 Witness Fees	1,650	826	0	0	550	#DIV/0!
100-4730 Other Police Services	1,102	3,006	9,356	3,000	7,123	237.43%
100-4740 Park Aquatics	210,786	224,718	323,521	315,750	206,585	65.43%
100-4741 Park Rents & Concessions	317,498	144,139	135,624	153,500	98,064	63.89%
100-4742 Recreation Classes	74,888	45,654	50,216	31,650	51,148	161.61%
100-4743 Golf Course	35,837	36,298	34,187	35,250	22,183	62.93%
100-4744 Youth Programs	66,910	120,407	110,985	136,250	41,053	30.13%
100-4745 Sports Center	334,287	413,211	427,096	439,250	256,512	58.40%
100-4746 Senior Programs	28,450	33,047	36,965	34,500	23,000	66.67%
100-4747 Special Events	23,354	19,102	38,973	39,600	15,126	38.20%
100-4748 Adult Sports	143,412	126,449	122,299	110,250	66,096	59.95%
100-4749 Youth Sports	66,167	69,864	78,858	77,500	45,465	58.66%
100-4750 Teen Program	300	1,795	1,400	1,425	0	0.00%
100-4751 Leased Facilities	77,615	39,975	33,900	36,900	36,825	99.80%
100-4770 ROW Maintenance	1,149	31,979	31,904	31,904	31,829	99.76%
100-4780 Passport Application Fees	0	11,370	15,744	15,250	9,975	65.41%
100-4781 Notary Service Fee	0	0	0	0	15	#DIV/0!
Total - Fees & Charges	2,311,247	2,313,014	2,538,836	2,503,179	1,653,235	66.05%
100-4901 Administrative Allocation	2,926,828	2,701,715	3,078,135	2,883,023	1,441,512	50.00%
100-4902 Property Damage	345	0	0	0	0	#DIV/0!
100-4903 Misc. Reimbursements	302,823	315,960	163,125	730,000	605,443	82.94%
100-4904 Donations	1,000	1,000	0	0	0	#DIV/0!
100-4905 Settlements	22,784	5,399,152	4,696	5,000	8,493	169.86%
100-4907 Energy Grants/Reimb	679	0	0	0	0	#DIV/0!
100-4908 Donation - Bus Watch Prog	30,000	0	0	0	0	#DIV/0!
100-4909 Park-Ins Premium Reimb	0	0	0	0	1,423	#DIV/0!
100-4950 Cash Over/Short	(257)	(407)	(87)	0	28	#DIV/0!
100-4951 Administrative Fees	228	171,600	254	0	240	#DIV/0!
100-4995 Miscellaneous Revenues	84,640	52,504	57,900	55,000	82,832	150.60%
100-4999 Transfer-In	0	0	1,333,139	0	0	#DIV/0!
Total - Other Revenues	3,369,070	8,641,524	4,637,162	3,673,023	2,139,971	58.26%
Total - General Fund	47,261,025	53,909,545	52,982,020	51,717,575	29,426,515	56.90%

**CITY OF SOUTH GATE
FISCAL YEAR 2019-20
EXPENDITURE SUMMARY REPORT**

ACCOUNT NO. - DESCRIPTION	ACTUAL EXPENDITURES 2016-17	ACTUAL EXPENDITURES 2017-18	ACTUAL EXPENDITURES 2018-19	AMENDED BUDGET 2019-20	ACTUAL EXPENDITURES AS OF 3-31-20	%
						EXPENDE
General Fund						
City Council						
100-110-11 - City Council	201,813	291,023	271,310	308,434	188,808	
Total - City Council	201,813	291,023	271,310	308,434	188,808	61.22%
City Clerk						
100-140-11 - City Clerk	499,186	427,256	463,286	624,170	301,330	
Total - City Clerk	499,186	427,256	463,286	624,170	301,330	48.28%
City Treasurer						
100-160-11 - City Treasurer	18,615	40,861	33,630	37,955	22,369	
Total - City Treasurer	18,615	40,861	33,630	37,955	22,369	58.93%
City Attorney						
100-130-12 - City Attorney	1,703,002	1,510,361	1,697,511	1,124,437	849,337	
Total - City Attorney	1,703,002	1,510,361	1,697,511	1,124,437	849,337	75.53%
City Manager						
100-120-12 - Administration	749,373	783,352	861,120	1,033,409	635,475	61.49%
100-150-44 - Community Promotion	289,908	301,682	286,256	392,055	207,263	52.87%
Total - City Manager	1,039,281	1,085,035	1,147,376	1,425,464	842,738	59.12%
Administrative Services						
100-301-12 - AS Admin./Accounting	1,448,724	1,505,056	1,644,337	1,948,002	1,208,854	62.06%
100-303-12 - Purchasing	195,095	208,867	225,732	254,067	166,045	65.35%
100-302-12 - Business License	252,229	268,926	274,354	317,907	203,980	64.16%
100-304-12 - Customer Service	0	0	0	0	47	#DIV/0!
100-201-12 - Human Resources	745,107	812,840	755,840	926,937	554,698	59.84%
100-202-12 - Summer Youth Employment	0	8,542	83,647	70,000	10,000	14.29%
Total - Administrative Services	2,641,155	2,804,231	2,983,910	3,516,913	2,143,624	60.95%
Parks & Recreation						
100-401-61 - Parks Administration	1,100,950	1,182,823	1,205,534	1,497,164	1,016,247	67.88%
100-410-61 - Contract Classes	114,692	121,753	122,827	155,923	87,855	56.35%
100-411-61 - Youth Programs	152,615	183,955	183,240	241,092	122,506	50.81%
100-412-61 - Senior Services	155,972	164,381	187,504	227,680	132,639	58.26%
100-413-61 - Special Events	151,457	172,908	168,855	187,638	154,193	82.18%
100-414-61 - Sports Center	574,234	542,080	556,797	741,964	352,064	47.45%
100-415-61 - Aquatics	487,186	554,277	588,234	710,377	429,208	60.42%
100-416-61 - Youth Sports	205,680	223,436	233,772	248,960	171,755	68.99%
100-417-61 - Adult Sports	153,469	208,439	153,632	249,279	97,180	38.98%
100-418-61 - Teen Programs	72,085	72,493	126,290	100,779	81,040	80.41%
100-419-61 - Cultural Arts	0	0	0	79,738	6,622	8.30%
100-460-61 - Grounds Maintenance	2,538,016	2,683,743	2,707,474	3,141,477	1,988,820	63.31%
100-461-61 - Custodial Maintenance	839,477	897,728	1,003,602	1,285,262	680,122	52.92%
100-470-61 - Golf Course	127,999	146,640	146,862	167,989	99,793	59.40%
100-471-61 - Leased Facilities	43,864	77,051	121,947	226,687	78,703	34.72%
Total - Parks & Recreation	6,717,696	7,231,708	7,506,571	9,262,009	5,498,747	59.37%

**CITY OF SOUTH GATE
FISCAL YEAR 2019-20
EXPENDITURE SUMMARY REPORT**

<u>ACCOUNT NO. - DESCRIPTION</u>	<u>ACTUAL EXPENDITURES 2016-17</u>	<u>ACTUAL EXPENDITURES 2017-18</u>	<u>ACTUAL EXPENDITURES 2018-19</u>	<u>AMENDED BUDGET 2019-20</u>	<u>ACTUAL EXPENDITURES AS OF 3-31-20</u>	<u>% EXPENDE</u>
General Fund (Cont.)						
Police						
100-501-21 - Police Administration	2,095,570	2,188,515	2,906,653	2,956,689	2,034,173	68.80%
100-502-21 - Patrol	15,046,131	16,400,919	16,991,703	18,486,672	12,434,083	67.26%
100-503-21 - Services	5,388,462	5,571,032	5,621,368	6,761,652	4,292,116	63.48%
100-590-21 - Pension Obligation Bonds	2,014,649	2,016,952	2,015,706	2,016,241	0	0.00%
Total - Police	24,544,812	26,177,418	27,535,430	30,221,254	18,760,372	62.08%
Community Development						
100-601-42 - CD Administration	725,396	512,397	638,348	793,558	366,964	46.24%
100-602-42 - Inspections	845,298	1,221,732	1,333,032	1,369,804	911,598	66.55%
100-603-41 - Planning	512,762	555,077	626,728	736,904	370,722	50.31%
100-604-29 - Code Enforcement	335,235	287,215	377,359	348,344	264,608	75.96%
100-661-49 - Enterprise Zone	0	0	0	0	0	#DIV/0!
Total - Community Development	2,418,691	2,576,422	2,975,467	3,248,610	1,913,892	58.91%
Public Works						
100-701-31 - PW Admin./Engineering	1,243,250	1,424,924	1,725,989	2,150,022	1,075,504	50.02%
100-710-12 - General Maintenance	1,895,496	2,198,786	2,139,595	2,478,558	1,392,806	56.19%
100-712-29 - Graffiti Abatement	253,473	393,142	254,859	387,773	141,132	36.40%
Total - Public Works	3,392,219	4,016,852	4,120,443	5,016,353	2,609,442	52.02%
Non-Departmental						
100-900-12 - Non-Departmental	2,476,460	12,255,536	1,212,974	1,614,199	465,631	
Total - Non-Departmental	2,476,460	12,255,536	1,212,974	1,614,199	465,631	28.85%
COVID-19						
100-125-12 - COVID-19	0	0	0	0	713	
Total - COVID-19	0	0	0	0	713	#DIV/0!
Total - General Fund	45,652,930	58,416,702	49,947,909	56,399,798	33,597,003	59.57%