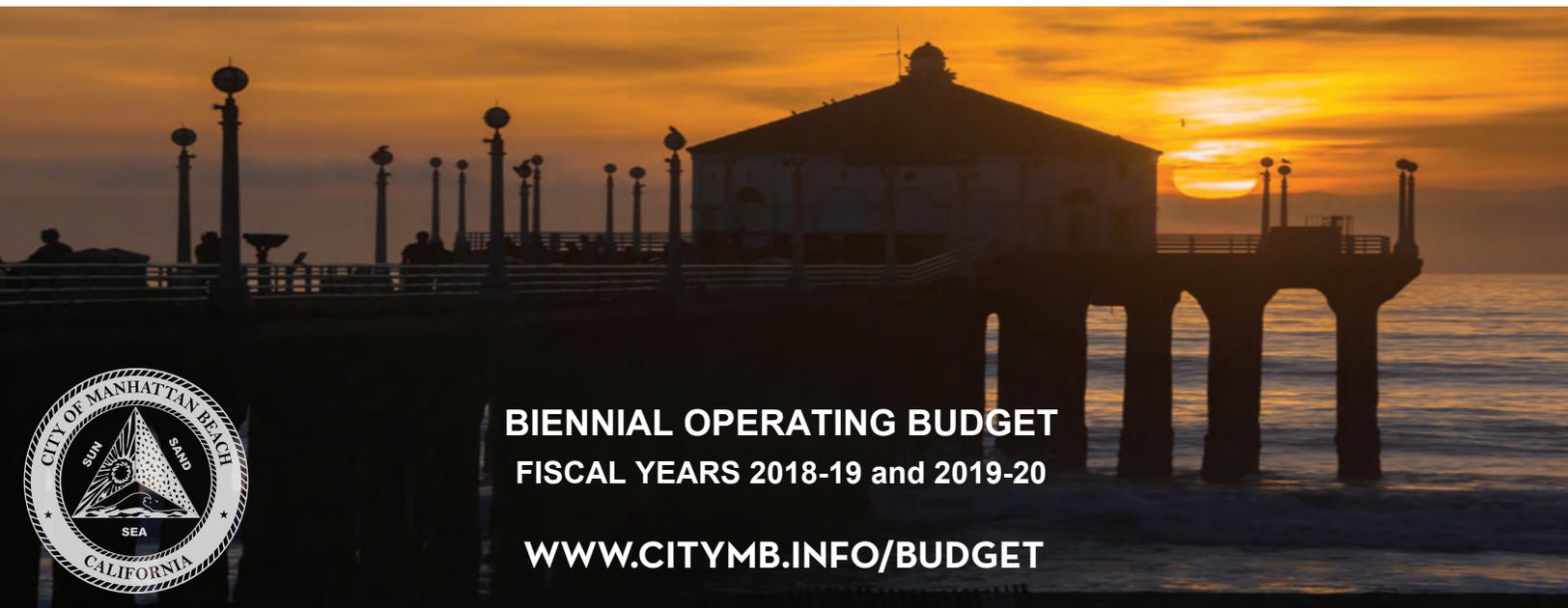




# CITY OF MANHATTAN BEACH

## PROPOSED BUDGET ADDENDUM

FISCAL YEAR 2019-20



BIENNIAL OPERATING BUDGET  
FISCAL YEARS 2018-19 and 2019-20

[WWW.CITYMB.INFO/BUDGET](http://WWW.CITYMB.INFO/BUDGET)



**CITY OF  
MANHATTAN BEACH  
CALIFORNIA**



**BUDGET ADDENDUM**  
**PROPOSED**  
**BIENNIAL OPERATING BUDGET**  
**FISCAL YEARS**  
**2018-19 and 2019-20**





Mayor Pro Tem  
Nancy Hersman



Mayor  
Steve Napolitano



Councilmember  
Richard Montgomery



*Elected Officials*



Councilmember  
Suzanne Hadley



Councilmember  
Hildy Stern



City Treasurer  
Tim Lilligren



## Elected Officials & Executive Staff

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### Elected Officials

### Term Ends

<i>Mayor</i>	<i>Steve Napolitano</i>	<i>November 2020</i>
<i>Mayor Pro-Tem</i>	<i>Nancy Hersman</i>	<i>November 2020</i>
<i>City Council Members</i>	<i>Richard Montgomery</i>	<i>November 2020</i>
	<i>Suzanne Hadley</i>	<i>November 2022</i>
	<i>Hildy Stern</i>	<i>November 2022</i>
<i>City Treasurer</i>	<i>Tim Lilligren</i>	<i>November 2020</i>

### Executive Staff

<i>City Manager</i>	<i>Bruce Moe</i>
<i>City Clerk</i>	<i>Liza Tamura</i>
<i>City Attorney</i>	<i>Quinn M. Barrow</i>
<i>Finance Director</i>	<i>Steve S. Charelian</i>
<i>Human Resources Director</i>	<i>Lisa Jenkins</i>
<i>Parks &amp; Recreation Director</i>	<i>Mark Leyman</i>
<i>Police Chief</i>	<i>Derrick Abell</i>
<i>Fire Chief</i>	<i>Daryn Drum</i>
<i>Community Development Director</i>	<i>Anne McIntosh</i>
<i>Public Works Director</i>	<i>Stephanie Katsouleas, P.E.</i>
<i>Information Technology Director</i>	<i>Sanford Taylor</i>

# User Guide

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### Introduction

This section explains the biennial budget process, highlights significant changes included in the Addendum, and points users to more detailed budget information.

### Revenue Summaries

This section provides revenue summary charts and tables updated for the FY 2019-20 Adopted Budget and with FY 2018-19 Estimated Actuals. Charts and tables include:

- Source of Funds by Fund Type – Citywide
- Source of Funds by Category – General Fund
- Schedule of Revenues by Fund & Category
- Schedule of Revenues by Category & Fund
- Historical Comparison of Adopted Budget Revenues.

### Expenditure Summaries

This section provides expenditure summary charts and tables updated for the FY 2019-20 Adopted Budget and with FY 2018-19 Estimated Actuals. Charts and tables include:

- Use of Funds by Fund Type – Citywide
- Schedule of Expenditures by Fund – Citywide
- Use of Funds by Category – Citywide
- Schedule of Expenditures by Fund & Category – Citywide
- Use of Funds by Department – Citywide
- Expenditures by Department Program – Citywide
- Use of Funds by Category – General Fund
- Use of Funds by Department – General Fund
- Historical Comparison of Adopted Budget Expenditures.

### Operating Budget

This section provides department-level budget updates made during the FY 2019-20 exception-based budget process arranged in the following schedules:

- Changes from the Approved Budget by Department
- Schedule of Revenue Detail by Fund – Citywide
- Schedule of Expenditure Detail – Citywide
- Schedule of Expenditure Detail – General Fund
- Schedule of Expenditure Detail – Department
- Schedule of Expenditure Detail – Minor Program

### Capital Budget

This section summarizes the five-year Capital Improvement Plan. Schedules of capital projects by fund are included as well as a schedule of other capital equipment purchases, including vehicles.

### Five Year Forecast

This section provides a revised Five Year Forecast with updated fund balances after the completion of FY 2017-18, FY 2018-19 year-end estimates, and Adopted FY 2019-20 Operating and Capital Budgets. Growth factors are applied to forecast revenues and expenditures in future fiscal years.

## **Performance Measures Update**

This section provides updates on performance measures and workload indicators.

## **Appendix**

This section provides an updated narrative on major revenue sources, revised schedules of Full-time Positions and Debt Service, and resolutions adopting the FY 2019-20 Operating Budget and GANN Appropriations Limit.



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# Introduction





## **Biennial Budget Process**

The purpose of the two-year budget is to encourage long range planning and link the spending plan to the overall vision of the City Council, which prioritizes the City's goals for the coming years. The advantages of the two-year budget include a greater emphasis on management, service delivery, program evaluation and monitoring. It also improves long-term planning, reallocation of human resources to more value-added activities other than budget preparation, and reduction in staff time spent on budget development in the second budget year.

In the beginning of the two-year budget cycle last year, the first year of the biennial budget (FY 2018-19) was adopted and the second year (FY 2019-20) was approved as a spending plan, but not adopted. Adoption of the second year occurs in June before the beginning of the fiscal year. Staff performed a review process for any critical changes to the second year spending plan and is presenting options to reduce and/or streamline costs to the City Council for consideration. The City Council will formally adopt the second year spending plan for FY 2019-20 as modified through this exception-based review process.

One of the greatest benefits to the two-year budget involves the City's Capital Improvement Plan (CIP). Previously, under the one-year budget process, the development and approval of the CIP occurred concurrently with the operating budget. This did not provide adequate time for a thorough review of one the City's major spending components - capital projects. Now, with the two-year budget, the first year (FY 2018-19) centered on the operating budget, with year two more closely focusing on the five year CIP. Accordingly, in this second year of the budget cycle, the entire Capital Improvement Plan has been reprioritized and realigned with updated funding estimates and City Council priorities.

## **FY 2019-20 Budget As Approved**

The FY 2019-20 Budget was first approved by the City Council on June 19, 2018, during year one of the biennial budget process. As approved, City-wide revenues totaled \$125,031,863 and expenditures totaled \$125,808,281. General Fund revenues totaled \$75,199,750 and expenditures totaled \$74,625,671, resulting in an expected General Fund surplus of \$574,079.

## **FY 2019-20 Adopted Budget (Changes to Previously-Approved Budget)**

Changes to the Approved FY 2019-20 Budget mainly include adjustments to revenues to reflect recent trends both positive and negative, as well as expenditure adjustments necessary to align the budget with operational needs. As proposed, the FY 2019-20 Operating Budget includes City-wide revenues totaling \$128,912,052 and expenditures totaling \$130,116,677. General Fund revenues total \$76,012,686 and expenditures total \$75,662,429, resulting in an expected General Fund surplus of \$350,257. Highlights of the proposed adjustments are presented below.

### General Fund Revenues

Property Taxes, the General Fund's largest revenue source, were increased by \$296,142 according to revised data provided by the County of Los Angeles. Manhattan Beach's strong housing market, and residential construction and remodeling, has added to the assessed valuation of properties in recent years. We anticipate a measured continuation of this upward trend in assessed values in future years.

Transient Occupancy Taxes were increased by \$160,000 in anticipation of the rate increase approved by voters in March 2019. Voters approved Measure A, which allows for the City's Transient Occupancy Tax

## Introduction to the Addendum

(Hotel bed tax) to increase from 10% up to 14% as directed by the City Council. Currently, the City Council has directed the rate to increase to 12% beginning May 2020.

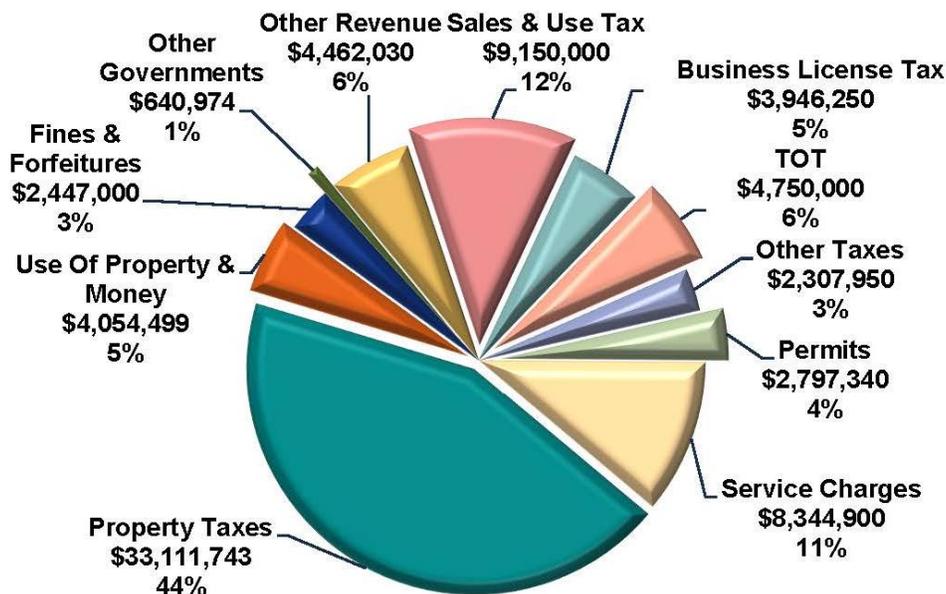
Various service charges and fees were increased based on recent trends in Parks and Recreation classes and Fire Plan Check fees. The increases, totaling \$132,750, are from charges and fees set by the City Council to fully recover the cost of programs and services provided. Additional ceramics classes added in FY 2019-20 are expected to increase revenues by an additional \$32,000.

Ambulance Fees were reduced by \$80,000 to reflect changes in the Basic Life Support (BLS) ambulance services provided by the Fire Department. The City Council recently directed changes to the program and contracted with a private company for these services, which resulted in changes to the cost recovery for these services.

Parking Citations were reduced by \$100,000 based on recent trends in the number of citations issued. The City has experienced several issues with parking meters at their end-of-life resulting in both a loss of parking meter revenue and losing the ability to cite for expired meters. The purchase of new “smart” meters is budgeted in FY 2019-20 which should result in these revenues returning to previous trends in future years.

The City has been successful in obtaining several grants in the last year. The California Coastal Commission recently awarded the City \$225,000 to assist with our Local Coastal Program Update and Climate Adaptation and Resiliency efforts. This project is a significant step toward the City’s environmental sustainability goals. Additionally, Public Safety grant awards for front-line emergency responder equipment and enhanced traffic safety patrols are being carried forward to FY 2019-20.

With these changes incorporated, General Fund revenues in FY 2019-20 total \$76,012,686.



### General Fund Expenditures

Several changes to General Fund Expenditures were the result of personnel changes. The most significant change in personnel costs was for part-time employee salary adjustments. These adjustments, totaling \$129,552 in the General Fund, were necessary to meet the State-wide minimum wage increase to \$13.00 on January 1, 2020. Although few positions are at the minimum wage rate, higher position classifications must also

## Introduction to the Addendum

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be adjusted to prevent compaction issues and maintain appropriate ranges within the salary grades. Furthermore, part-time positions with an equivalent full-time classification were updated to reflect recently approved MOU increases.

One part-time Administrative Clerk II position was added to backfill the City reception desk and assist all departments with clerical duties. Consistent coverage for reception and phone support is needed for the new City Hall schedule of being open 49 hours per week. The position will also assist departments with clerical needs that change from week to week depending on workloads and priorities. For instance, some departments regularly mail out public notices to households and businesses. The new “floating” part-time Administrative Clerk will be able to immediately assist as the need arises, resulting in the task being accomplished in a timely manner while full-time staff focus on more valued-added activities. The cost of this part-time position is offset by a reduction in Planning contract services.

Two full-time position classifications are included in the FY 2019-20 Proposed Budget. In the Police Department, a vacant Secretary position was eliminated for the addition of a Crime Analyst at a cost of \$15,659. The Crime Analyst will perform critical tracking and analysis of crime statistics and trends, develop and link local intelligence, and assist officers in identifying, locating, and apprehending suspects. The Crime Analyst will also conduct patrol briefings, create and disseminate wanted flyers, assist with case work-up and management, review surveillance video, and attend regional intelligence meetings.

In the Information Technology Department, a vacant GIS Technician was eliminated for an Information Systems Specialist. Unlike the GIS Technician’s limited duties, the Information Systems Specialist classification is a generalist able to provide Help Desk support, hardware/software deployments and maintenance, website maintenance, and other tasks. The duties formerly conducted by the GIS Technician will be performed by a new part-time GIS Technician, for which the cost is fully offset by the elimination of IT Intern hours, who had been providing basic Help Desk support and light clerical duties. This re-organization results in an overall savings of \$8,056 while providing a higher level of service.

Another change to the FY 2019-20 Approved Budget is a restructuring of the Fire Department ambulance operator program with no net effect on the expenditure budget. Using a contracted ambulance service instead of part-time Ambulance Operators to transport residents with non-acute medical needs frees up Firefighter Paramedics for higher-priorities, whether advanced life support medical calls or non-medical fire emergencies.

One-time purchases and initiatives carried forward to FY 2019-20 total \$626,324. These items were all budgeted in the current year but remain unspent for various reasons.

In Management Services, the cost for MuniCode Transparency software upgrades (\$8,200) and a Community Survey (\$20,000) were delayed for other higher-level priorities. A Community Survey, and Employee Survey (\$20,000) budgeted in Human Resources, was last conducted in 2015 to gauge the levels of service and satisfaction with the City’s engagement efforts. Repeating both surveys in FY 2019-20 will allow the City Council and management to measure areas still needing improvement and learn of new concerns that have recently emerged.

One-time assessments from the South Bay Regional Public Communications Authority to replace the 9-1-1 dispatch and records management software system are budgeted in both the Police (\$150,000) and Fire (\$55,000) Departments. The new software is expected to be fully implemented in FY 2019-20. Other public safety grant-funded equipment purchases, and the respective grant reimbursement revenue, were also re-budgeted in FY 2019-20.

## Introduction to the Addendum

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Within the Community Development Department, funds for environmental sustainability initiatives to update the City's Local Coastal Plan and Climate Adaptation and Resiliency efforts, including research on Sea Level Rise impacts, were carried forward from the prior year and enhanced to meet the full scope of the project. The total project is now budgeted for \$425,000 in FY 2019-20, before the previously mentioned grant reimbursement of \$225,000 from the California Coastal Commission.

The Parks and Recreation Department budget includes \$40,000 added in Contract Services to rent a temporary band stage for this year's Concerts in the Park. The current stage was deemed unsafe for continued use. After the conclusion of this year's concert series, the City plans to construct a permanent band shell stage utilizing Public Arts Trust Funds. The cost to construct a permanent structure (\$100,000) is budgeted in the CIP Fund along with the offsetting revenue from the Public Arts Trust to fund the project.

The balance of the adjustments, which are considered technical in nature, are listed by fund and program in the "Amendments to the Approved Budget" section of this document. These include other minor adjustments to revenues and expenditures based on trends, carryforwards (re-budgeting) of prior year projects yet to be completed, and changes to the CIP Plan as directed by the City Council.

Summaries by fund and category are provided for an overview of the proposed spending plan. For greater detail, the "Operating Budget" section includes Revenue and Expenditure schedules by fund and category as well as department-level expenditure budget updates made during the FY 2019-20 exception-based budget process.

### Capital Budget Summary

In this second year of the biennial budget process, infrastructure and larger-scale capital improvements were the focus. All projects were reviewed through the lens of current needs and resources. Accordingly, projects were reprioritized based on estimated funding allocations and City Council priorities. The Capital Budget Summary section includes a summary by fund as well as a listing of individual projects and their associated cost estimates. For full project details, readers should consult the Fiscal Year 2020-24 Capital Improvement Program document on the City's website at [www.citymb.info/CIP](http://www.citymb.info/CIP).

### Five Year Forecast

The Five Year Forecast has been updated with fund balances after the completion of FY 2017-18, FY 2018-19 year-end estimates, and the FY 2019-20 Operating and Capital Budgets as proposed. Growth factors are then applied to this foundation to develop future fiscal year estimates through FY 2023-24. As presented, the General Fund has a range of surpluses from a low of \$410,310 to \$1,026,704 over the five-year period. It is important to note that the subsidies from the General Fund to Storm Water, and Street Lighting and Landscaping Districts, continue to draw down General Fund balances. This includes the exhaustion of Unreserved Fund Balance and the use of Economic Uncertainty reserves beginning in FY 2022-23.

Significant among the City's challenges are retirement system costs. For FY 2019-20, the City has budgeted \$4.17 million to provide employees with defined benefit pension plans through the California Public Employees' Retirement System (CalPERS). In addition, \$5.05 million is budgeted to pay down the City's unfunded actuarial liability.

## Introduction to the Addendum

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The City has been working with CalPERS actuaries to review and analyze different payment scenarios. These payment scenarios, and resulting short and long-term impacts, will be presented to the Finance Subcommittee and City Council in the coming months. The Five Year Forecast as proposed includes the *minimum* payments required by CalPERS over the next five years. Similar to paying any credit card or amortized loan, the minimum payment due covers the cost of interest and does little to reduce the principal liability.

Over the last three years, CalPERS has phased reductions in the discount rate (the assumed rate of return on invested funds) from 7.5% to 7% in FY 2019-20 and adopted a new strategic asset allocation policy with the goal of maximizing investment returns for the long-term sustainability of the fund.

CalPERS' net investment returns were mixed in FY 2015-16 (0.6%), FY 2016-17 (11.2%), and FY 2017-18 (8.6%). The total net time-weighted rate of returns for this three year period was 6.7%, short of the new assumed 7.0% rate of return. When CalPERS' net investment returns do not meet its assumed rate of return, the liabilities of public agencies in CalPERS will increase. For Manhattan Beach, contributions are expected to rise from \$9.2 million in FY 2019-20 up to \$12.5 million by FY 2023-24. Although our five year forecast indicates the ability to absorb these increases, this is predicated on revenue and cost projections based on trend analysis and assuming no significant economic shocks (e.g. recession). Clearly these additional costs crowd-out the ability to enhance service levels or fund other priorities, so further analysis and discussion is needed.

### PERFORMANCE MEASURES

The City's multi-year budget process places a great emphasis on management, service delivery, program evaluation and monitoring. Performance measurement is a key component to monitoring and evaluating our achievements as we strive for community goals and priorities. Updates to performance measures and workload indicators are also included for each department. This data, along with periodic community survey results, is used to inform future policy and program recommendations.

### CONCLUSION

The creation of the City's two year budget, and this update for the second year of the spending plan, is the result of a collaborative effort from community members and staff in every City department. We are proud to point out that our biennial budget once again received awards both from the California Society of Municipal Finance Officers and from the Government Finance Officers Association.

Copies of the Operating Budget are available for public review at City Hall in the Finance Department and City Clerk's Office. The budget is also available online at the City's website:

[www.citymb.info](http://www.citymb.info)



Steve S. Charelian  
Finance Director

# CITIZENS OF MANHATTAN BEACH

**City Council**

**City Treasurer**

**Parking & Public  
Improvements  
Commission**

**Board of Building  
Appeals**

**Planning  
Commission**

**Parks &  
Recreation  
Commission**

**Cultural Arts  
Commission**

**Library  
Commission**

**City Attorney**

**City Manager**

**Finance**

- Administration
- ~
- Accounting
- ~
- Revenue Services
- ~
- General Services

**Community Development**

- Administration
- ~
- Planning
- ~
- Building
- ~
- Code Enforcement
- ~
- Traffic Engineering
- ~
- Environmental Sustainability

**Police**

- Administration
- ~
- Patrol
- ~
- Investigations
- ~
- Technical Support
- ~
- Community Affairs
- ~
- Traffic Safety
- ~
- Jail Operations
- ~
- Parking Enforcement
- ~
- Animal Control
- ~
- Asset Forfeiture

**Fire**

- Administration
- ~
- Prevention
- ~
- Fire Operations
- ~
- Emergency Medical Services
- ~
- Support Services

**Public Works**

- Administration
- ~
- Civil Engineering
- ~
- Street Maintenance
- ~
- Building & Grounds Maintenance
- ~
- Transportation
- ~
- Street Lighting & Landscaping
- ~
- Streetscape Maintenance
- ~
- Water Programs
- ~
- Storm Drain Maintenance
- ~
- Sewer Maintenance
- ~
- Refuse Management
- ~
- Parking Facilities
- ~
- Fleet Services

**City Clerk**

- Administration
- ~
- Records Management
- ~
- Elections
- ~
- Conflict of Interest/ Campaign Filing
- ~
- Open Government

**Human Resources**

- Administration
- ~
- Risk Management

**Parks & Recreation**

- Administration
- ~
- Recreation Services
- ~
- Cultural Arts
- ~
- Sports & Aquatics
- ~
- Community Programs

**Information Technology**

- Information Technology
- ~
- Geographic Information Systems

Department / Fund Matrix	Management Services	Finance	Human Resources	Parks and Recreation	Police	Fire	Community Development	Public Works	Information Technology
General Fund	✓	✓	✓	✓	✓	✓	✓	✓	✓
Street Lighting & Landscape Fund								✓	
Streets & Highways Fund								✓	
Asset Forfeiture Fund					✓				
Police Grants Fund					✓				
Prop A Fund				✓					
Prop C Fund								✓	
AB 2766 Fund								✓	
Measure R Fund								✓	
Measure M Fund								✓	
Capital Improvement Fund	✓	✓		✓	✓	✓		✓	
Water Fund								✓	
Stormwater Fund								✓	
Wastewater Fund								✓	
Refuse Fund								✓	
Parking Fund								✓	
County Parking Lot Fund								✓	
State Pier & Parking Lot Fund								✓	
Insurance Reserve Fund			✓						
Information Technology Fund									✓
Fleet Management Fund								✓	
Building Maintenance & Ops Fund		✓						✓	
Special Assessment Redemption Fund		✓							
Pension Trust Fund		✓							
PARS Investment Trust		✓							



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Manhattan Beach  
California**

For the Biennium Beginning

**July 1, 2018**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Manhattan Beach, California for its biennial budget for the biennium beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of two years only. We believe our next biennial budget will continue to conform to program requirements, and will submit it to GFOA to determine its eligibility for another award.

# California Society of Municipal Finance Officers

*Certificate of Award*

***Excellence Award for  
Fiscal Years 18-19 and 19-20 Operating Budget***

*Presented to the*

***City of Manhattan Beach***

For meeting the criteria established to achieve the CSMFO Excellence Award for Budgeting

***January 2, 2019***



*Margaret Moggia*

***Margaret Moggia  
CSMFO President***

*Sara J Roush*

***Sara Roush, Chair  
Recognition Committee***

***Dedicated Excellence in Municipal Financial Reporting***



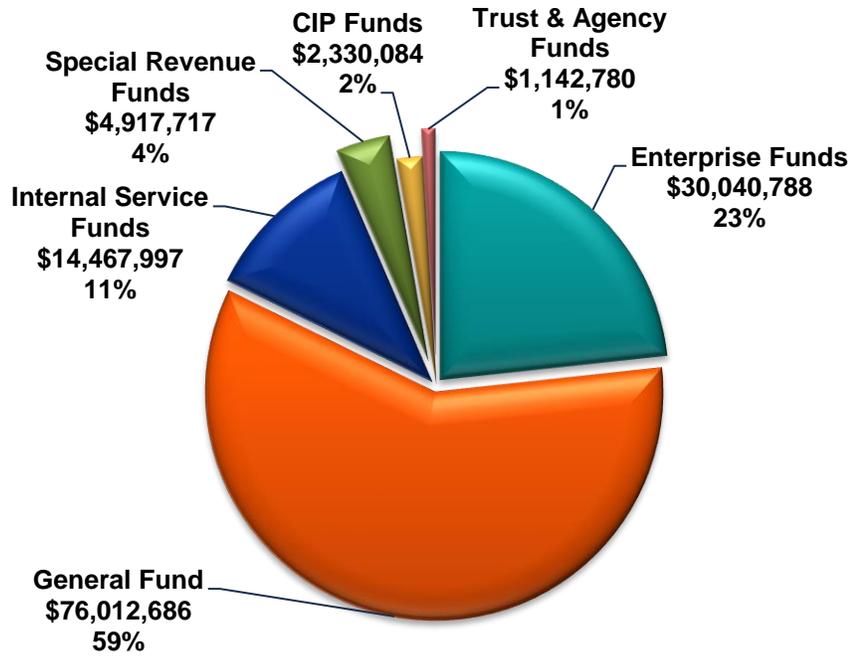
# Summaries



# SOURCE OF FUNDS BY FUND TYPE

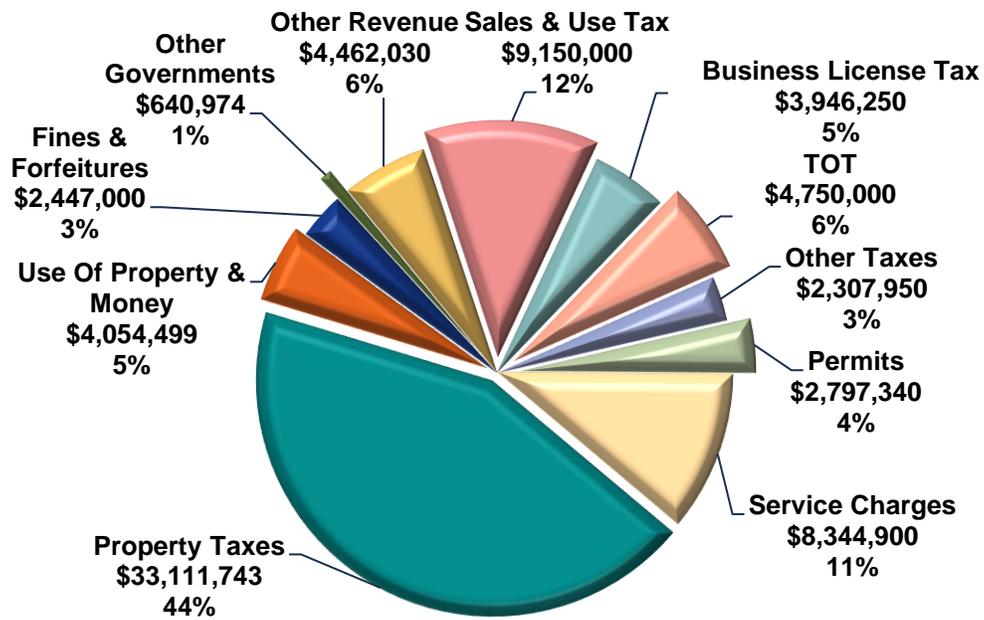
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FY 2019-20 Source of Funds - City-Wide = \$128,912,052



# SOURCE OF FUNDS - GENERAL FUND

FY 2019-20 Source of Funds - General Fund = \$76,012,686

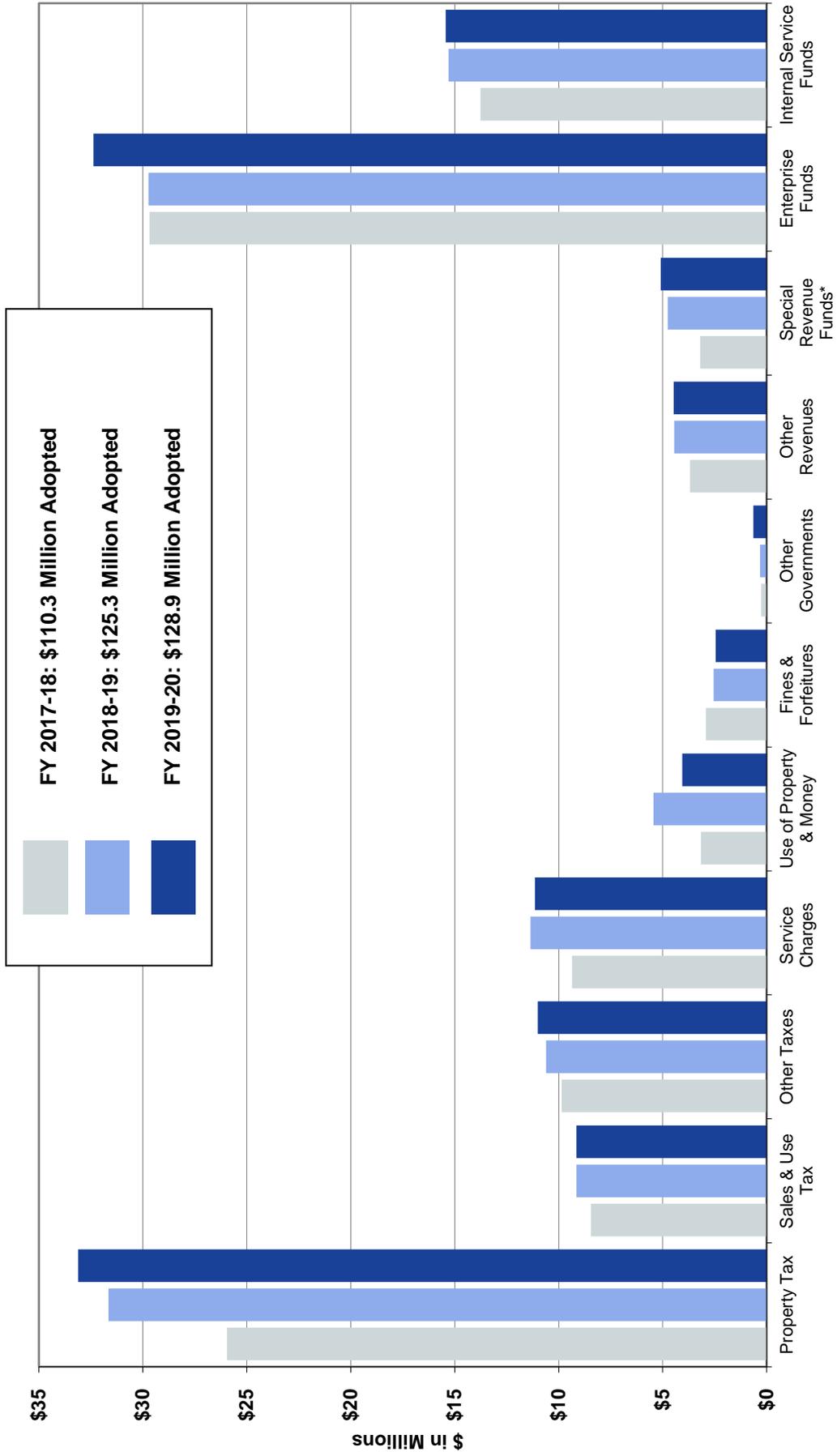


## SCHEDULE OF REVENUES BY FUND & CATEGORY

	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	Change from 2018-19 Adopted	
<b>General Fund</b>						
Revenue from Property Taxes	\$30,318,225	\$31,657,588	\$31,960,114	\$33,111,743	\$1,454,155	4.6%
Revenue from Sales & Use Tax	8,970,808	9,150,000	9,072,249	9,150,000	-	-
Revenue from Transient Occupancy Tax	3,764,684	4,500,000	4,525,000	4,750,000	250,000	5.6%
Revenue from Business License Tax	3,718,418	3,811,000	3,850,000	3,946,250	135,250	3.5%
Revenue from Other Taxes	2,451,744	2,292,950	2,337,250	2,307,950	15,000	0.7%
Revenue from Permits	3,365,671	3,061,340	3,048,640	2,797,340	(264,000)	(8.6%)
Revenue from Fines & Forfeitures	2,472,308	2,547,000	2,447,000	2,447,000	(100,000)	(3.9%)
Revenue from Use of Property & Money	2,784,876	5,444,709	5,521,833	4,054,499	(1,390,210)	(25.5%)
Revenue from Vehicle License Fee	18,680	15,000	17,276	15,000	-	-
Revenue from Other Governments	344,991	294,350	305,860	625,974	331,624	112.7%
Revenue from Service Charges	9,075,609	8,291,150	8,335,714	8,344,900	53,750	0.6%
Miscellaneous Revenues	4,361,172	4,440,030	4,884,763	4,462,030	22,000	0.5%
<b>Total General Fund</b>	<b>\$71,647,186</b>	<b>\$75,505,117</b>	<b>\$76,305,699</b>	<b>\$76,012,686</b>	<b>\$507,569</b>	<b>0.7%</b>
<b>Special Revenue Funds</b>						
Street Lighting & Landscaping	\$393,983	\$394,474	\$394,428	\$394,800	\$326	0.1%
Gas Tax	1,034,492	1,446,239	1,665,308	1,619,869	173,630	12.0%
Asset Forfeiture	38,579	8,000	14,521	8,000	-	-
Police Safety Grants	140,425	141,217	143,169	141,328	111	0.1%
Proposition A	683,986	949,298	949,363	1,039,166	89,868	9.5%
Proposition C	593,672	641,136	709,644	672,715	31,579	4.9%
AB 2766	46,007	47,154	48,808	47,212	58	0.1%
Measure R	418,987	458,225	459,810	480,818	22,593	4.9%
Measure M	370,688	489,728	501,192	513,809	24,081	4.9%
<b>Total Special Revenue Funds</b>	<b>\$3,720,819</b>	<b>\$4,575,471</b>	<b>\$4,886,243</b>	<b>\$4,917,717</b>	<b>\$342,246</b>	<b>7.5%</b>
<b>Capital Project Funds</b>						
Capital Improvement	\$4,082,167	\$1,910,922	\$3,092,926	\$2,326,804	\$415,882	21.8%
<b>Total Capital Projects Funds</b>	<b>\$4,082,167</b>	<b>\$1,910,922</b>	<b>\$3,092,926</b>	<b>\$2,326,804</b>	<b>\$415,882</b>	<b>21.8%</b>
<b>Underground Utility Construction Fund</b>						
Underground Utility Construction	\$5,244	\$3,124	\$3,108	\$3,280	\$156	5.0%
<b>Total Underground Utility Construction Fund</b>	<b>\$5,244</b>	<b>\$3,124</b>	<b>\$3,108</b>	<b>\$3,280</b>	<b>\$156</b>	<b>5.0%</b>
<b>Enterprise Funds</b>						
Water	\$15,684,435	\$15,573,728	\$15,827,436	\$15,646,664	\$72,936	0.5%
Stormwater	355,414	367,721	370,060	368,633	912	0.2%
Wastewater	3,460,485	3,518,274	3,514,103	3,524,488	6,214	0.2%
Refuse	4,330,096	4,354,322	4,330,095	4,354,992	670	0.0%
Parking	2,533,982	2,597,598	2,726,067	4,299,078	1,701,480	65.5%
County Parking Lots	801,828	793,500	792,800	1,043,500	250,000	31.5%
State Pier & Parking Lot	857,147	616,984	695,789	803,433	186,449	30.2%
<b>Total Enterprise Funds</b>	<b>\$28,023,387</b>	<b>\$27,822,127</b>	<b>\$28,256,350</b>	<b>\$30,040,788</b>	<b>\$2,218,661</b>	<b>8.0%</b>
<b>Internal Service Funds</b>						
Insurance Reserve	\$7,092,807	\$6,851,720	\$7,038,129	\$6,851,720	\$0	-
Information Technology	2,283,324	2,718,124	2,718,124	2,814,647	96,523	3.6%
Fleet Management	2,048,472	2,703,266	2,738,157	2,718,095	14,829	0.5%
Building Maintenance & Operations	1,631,176	2,053,234	1,978,482	2,083,535	30,301	1.5%
<b>Total Internal Service Funds</b>	<b>\$13,055,779</b>	<b>\$14,326,344</b>	<b>\$14,472,892</b>	<b>\$14,467,997</b>	<b>\$141,653</b>	<b>1.0%</b>
<b>Trust &amp; Agency Funds</b>						
Special Assessment Redemption Fund	\$955,960	\$965,000	\$984,745	\$965,000	\$0	-
Pension Trust	161,461	177,314	171,491	177,780	466	0.3%
PARS Investment Trust	13,621	-	6,000	-	-	-
<b>Total Trust &amp; Agency Funds</b>	<b>\$1,131,042</b>	<b>\$1,142,314</b>	<b>\$1,162,236</b>	<b>\$1,142,780</b>	<b>\$466</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>\$121,665,624</b>	<b>\$125,285,419</b>	<b>\$128,179,454</b>	<b>\$128,912,052</b>	<b>\$3,626,633</b>	<b>2.9%</b>

## SCHEDULE OF REVENUES BY CATEGORY & FUND

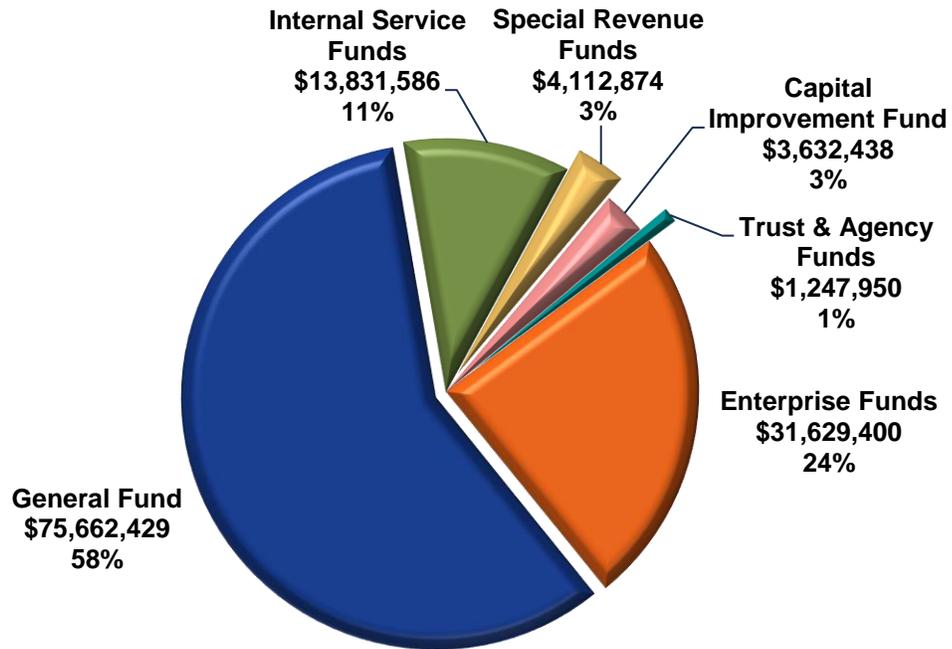
	Property Taxes	Sales Taxes	Other Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines and Forfeitures	Interest and Rents	Grants	Operating Transfers In	Other	2019-20 Proposed
<b>General Fund</b>	\$33,111,743	\$9,150,000	\$11,004,200	\$2,797,340	\$312,850	\$8,344,900	\$2,447,000	\$4,054,499	328,124	\$3,594,530	\$867,500	\$76,012,686
<b>Special Revenue Funds</b>												
Street Lighting & Landscaping	-	-	377,688	-	-	-	-	-	-	17,112	-	394,800
Gas Tax	-	-	-	-	1,143,530	-	-	58,389	417,950	-	-	1,619,869
Asset Forfeiture	-	-	-	-	-	-	-	8,000	-	-	-	8,000
Police Safety Grants	-	-	-	-	-	-	-	2,328	139,000	-	-	141,328
Proposition A	-	-	728,752	-	-	7,200	-	-	-	-	303,214	1,039,166
Proposition C	-	-	604,481	-	-	-	-	68,234	-	-	-	672,715
AB 2766	-	-	-	-	46,000	-	-	1,212	-	-	-	47,212
Measure R	-	-	453,410	-	-	-	-	27,408	-	-	-	480,818
Measure M	-	-	513,809	-	-	-	-	-	-	-	-	513,809
<b>Capital Project Funds</b>												
Capital Improvement	-	-	810,000	21,804	600,000	685,000	110,000	-	-	100,000	-	2,326,804
<b>Underground Utility Construction Fund</b>												
Underground Utility Construction	-	-	-	-	-	-	-	3,280	-	-	-	3,280
<b>Enterprise Funds</b>												
Water	-	-	-	-	-	15,195,000	-	436,664	-	-	15,000	15,646,664
Stormwater	-	-	-	-	-	349,484	-	19,149	-	-	-	368,633
Wastewater	-	-	-	20,000	-	3,391,000	-	115,488	-	-	(2,000)	3,524,488
Refuse	-	-	-	-	-	4,334,624	-	13,068	10,000	-	(2,700)	4,354,992
Parking	-	-	137,000	-	-	4,098,000	-	28,078	-	-	36,000	4,299,078
County Parking Lots	-	-	-	-	-	1,043,500	-	-	-	-	-	1,043,500
State Pier & Parking Lot	-	-	-	-	-	775,000	-	27,433	-	-	1,000	803,433
<b>Internal Service Funds</b>												
Insurance Reserve	-	-	-	-	-	-	-	-	-	6,801,720	50,000	6,851,720
Information Technology	-	-	-	-	-	-	-	-	-	2,814,647	-	2,814,647
Fleet Management	-	-	-	-	-	-	-	-	-	2,693,095	25,000	2,718,095
Building Maintenance & Operator	-	-	-	-	-	-	-	-	-	2,083,535	-	2,083,535
<b>Trust &amp; Agency Funds</b>												
Special Assessment Redemption Fund	-	-	965,000	-	-	-	-	-	-	-	-	965,000
Pension Trust	-	-	-	-	-	-	-	9,780	-	-	168,000	177,780
PARS Investment Trust	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$33,111,743</b>	<b>\$9,150,000</b>	<b>\$15,594,340</b>	<b>\$2,839,144</b>	<b>\$2,102,380</b>	<b>\$38,223,708</b>	<b>\$2,557,000</b>	<b>\$4,873,010</b>	<b>\$895,074</b>	<b>\$18,104,639</b>	<b>\$1,461,014</b>	<b>\$128,912,052</b>



## USE OF FUNDS BY FUND TYPE

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FY 2019-20 Use of Funds - City-Wide = \$130,116,677



## SCHEDULE OF EXPENDITURES BY FUND

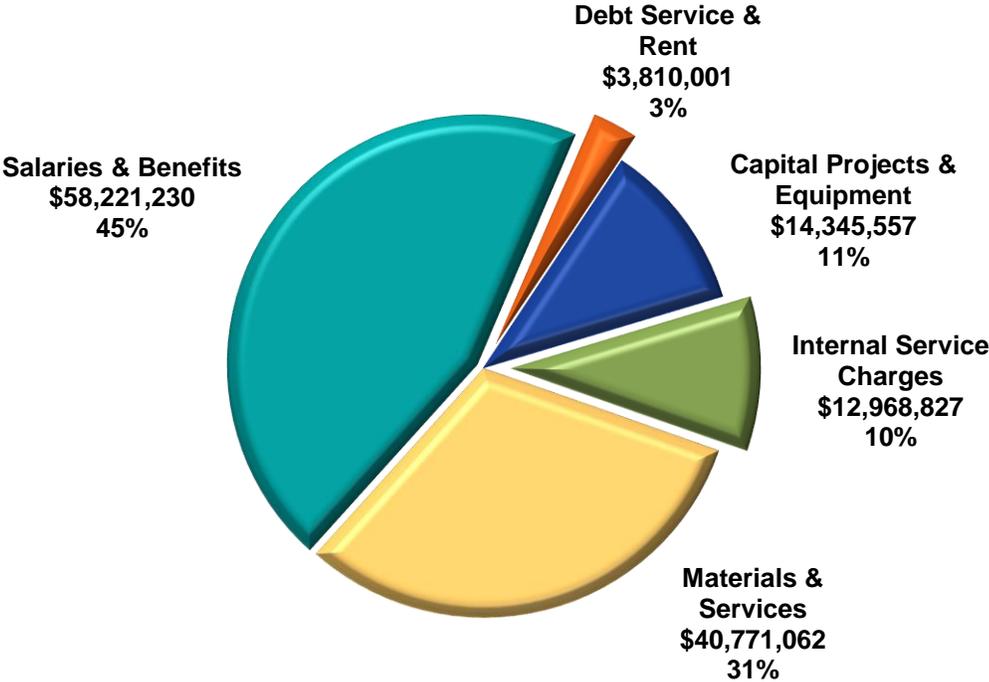
	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	Change from Prior Amount	Percent
<b>General Fund</b>	<b>\$68,160,232</b>	<b>\$75,689,871</b>	<b>\$73,777,030</b>	<b>\$75,662,429</b>	<b>(\$27,442)</b>	<b>(0.0%)</b>
Street Lighting & Landscaping Fund	\$592,920	\$574,436	\$585,220	\$565,330	(\$9,106)	(1.6%)
Gas Tax Fund	1,953,795	2,175,259	3,320,575	880,000	(1,295,259)	(59.5%)
Asset Forfeiture Fund	197,462	164,500	170,615	153,700	(10,800)	(6.6%)
Police Safety Grants Fund	60,366	140,000	185,500	140,000	-	0.0%
Proposition A Fund	878,116	945,978	953,890	1,013,744	67,766	7.2%
Proposition C Fund	731,928	759,000	734,000	461,000	(298,000)	(39.3%)
AB 2766 Fund	20,089	45,600	45,600	2,100	(43,500)	(95.4%)
Measure R Fund	518,462	472,000	215,930	380,000	(92,000)	(19.5%)
Measure M Fund	-	311,000	435,000	517,000	206,000	66.2%
<b>Total Special Revenue Funds</b>	<b>\$4,953,137</b>	<b>\$5,587,773</b>	<b>\$6,646,330</b>	<b>\$4,112,874</b>	<b>(\$1,474,899)</b>	<b>(26.4%)</b>
Capital Improvement Fund	\$1,477,839	\$2,421,664	\$7,209,524	\$3,632,438	\$1,210,774	50.0%
<b>Total Capital Improvement Fund</b>	<b>\$1,477,839</b>	<b>\$2,421,664</b>	<b>\$7,209,524</b>	<b>\$3,632,438</b>	<b>\$1,210,774</b>	<b>50.0%</b>
Underground Assessment Districts Fund	\$403,265	\$0	\$197,475	\$0	\$0	-
<b>Underground Assessment Districts Fund</b>	<b>\$403,265</b>	<b>\$0</b>	<b>\$197,475</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
Water Fund	\$11,786,113	\$38,503,963	\$13,668,226	\$14,213,603	(\$24,290,360)	(63.1%)
Stormwater Fund	1,502,048	1,615,767	1,178,964	1,638,215	22,448	1.4%
Wastewater Fund	1,883,913	5,349,957	2,536,703	5,092,073	(257,884)	(4.8%)
Refuse Fund	4,215,004	4,998,200	4,228,159	4,957,552	(40,648)	(0.8%)
Parking Fund	2,654,998	2,459,513	2,537,217	4,325,722	1,866,209	75.9%
County Parking Lots Fund	553,010	626,714	625,268	762,165	135,451	21.6%
State Pier & Parking Lot Fund	1,567,384	623,283	804,054	640,070	16,787	2.7%
<b>Total Enterprise Funds</b>	<b>\$24,162,469</b>	<b>\$54,177,397</b>	<b>\$25,578,590</b>	<b>\$31,629,400</b>	<b>(\$22,547,997)</b>	<b>(41.6%)</b>
Insurance Reserve Fund	\$7,305,435	\$6,434,699	\$6,591,405	\$6,561,358	\$126,659	2.0%
Information Technology Fund	2,204,428	3,729,659	3,698,474	2,975,828	(753,831)	(20.2%)
Fleet Management Fund	1,462,545	1,590,369	2,916,125	2,293,190	702,821	44.2%
Building Maintenance & Operations Fund	1,635,201	1,964,376	1,990,015	2,001,210	36,834	1.9%
<b>Total Internal Service Funds</b>	<b>\$12,607,609</b>	<b>\$13,719,103</b>	<b>\$15,196,019</b>	<b>\$13,831,586</b>	<b>\$112,483</b>	<b>0.8%</b>
Special Assessment Redemption Fund	\$922,519	\$158,850	\$158,850	\$1,006,950	\$848,100	533.9%
Post-Employment Benefits Trust Fund	234,846	232,000	232,000	241,000	9,000	3.9%
<b>Total Trust &amp; Agency Funds</b>	<b>\$1,157,365</b>	<b>\$390,850</b>	<b>\$390,850</b>	<b>\$1,247,950</b>	<b>\$857,100</b>	<b>219.3%</b>
<b>Grand Total</b>	<b>\$112,921,916</b>	<b>\$151,986,658</b>	<b>\$128,995,819</b>	<b>\$130,116,677</b>	<b>(\$21,869,981)</b>	<b>(14.4%)</b>
<b>Total Operating Expenses</b>	<b>\$106,274,026</b>	<b>\$115,723,399</b>	<b>\$115,517,083</b>	<b>\$117,191,677</b>	<b>\$1,468,278</b>	<b>1.3%</b>
<b>Total Capital Projects*</b>	<b>\$6,647,890</b>	<b>\$36,263,259</b>	<b>\$13,478,736</b>	<b>\$12,925,000</b>	<b>(\$23,338,259)</b>	<b>(64.4%)</b>

\*FY2018-19 estimate includes carryover projects from the prior year.

# USE OF FUNDS BY CATEGORY

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FY 2019-20 Use of Funds - City-Wide = \$130,116,677

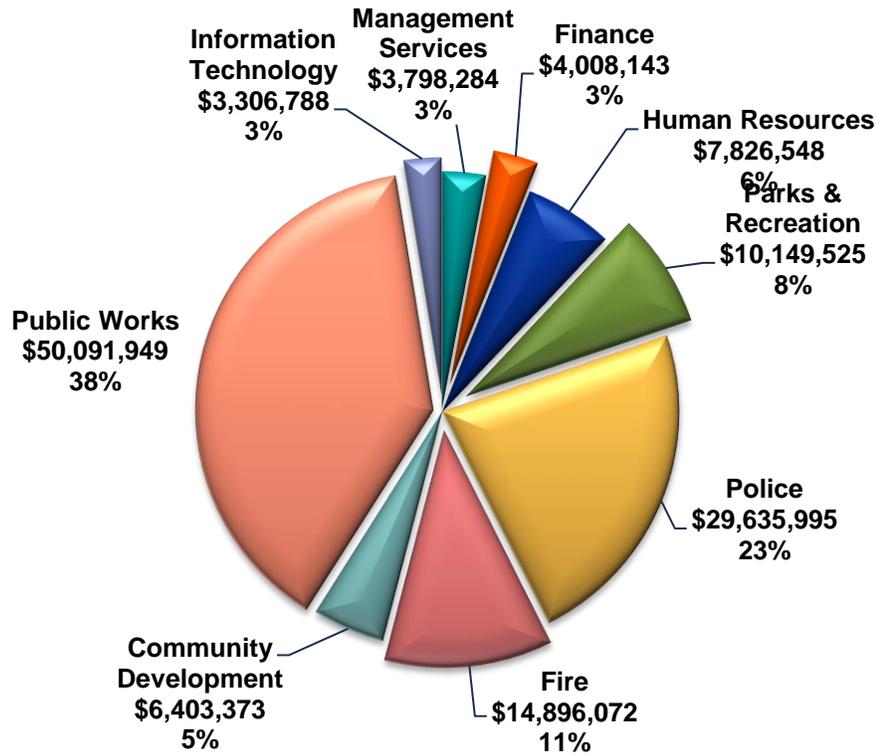


## FY 2019-20 SCHEDULE OF EXPENDITURES BY FUND & CATEGORY

	Salaries & Benefits	Materials & Services	Capital Projects & Equipment	Debt Service & Rent	Internal Service Charge	Total	Percent of Total
General Fund	\$52,222,252	\$14,943,723	\$103,124	\$485,475	\$7,907,855	\$75,662,429	58.1%
Street Lighting & Landscaping Fund	-	479,091	35,000	-	51,239	565,330	0.4%
Gas Tax Fund	-	-	800,000	-	80,000	880,000	0.7%
Asset Forfeiture Fund	35,200	118,500	-	-	-	153,700	0.1%
Police Safety Grants Fund	-	140,000	-	-	-	140,000	0.1%
Proposition A Fund	747,375	137,710	-	-	128,659	1,013,744	0.8%
Proposition C Fund	-	-	400,000	-	61,000	461,000	0.4%
AB 2766 Fund	-	-	-	-	2,100	2,100	0.0%
Measure R Fund	-	-	340,000	-	40,000	380,000	0.3%
Measure M Fund	-	-	480,000	-	37,000	517,000	0.4%
Capital Improvement Fund	-	-	2,710,000	772,438	150,000	3,632,438	2.8%
Water Fund	1,242,408	8,830,526	1,707,509	172,841	2,260,319	14,213,603	10.9%
Stormwater Fund	94,557	660,147	710,000	-	173,511	1,638,215	1.3%
Wastewater Fund	439,503	378,358	3,254,156	85,134	934,922	5,092,073	3.9%
Refuse Fund	117,256	3,979,865	654,289	-	206,142	4,957,552	3.8%
Parking Fund	172,932	1,154,148	1,853,834	715,163	429,645	4,325,722	3.3%
County Parking Lot Fund	36,376	119,238	-	572,000	34,551	762,165	0.6%
State Pier & Parking Lot Fund	39,223	456,464	-	-	144,383	640,070	0.5%
Insurance Reserve Fund	513,652	5,977,685	-	-	70,021	6,561,358	5.0%
Information Technology Fund	1,281,743	1,392,063	252,982	-	49,040	2,975,828	2.3%
Fleet Management Fund	468,444	727,475	1,044,663	-	52,608	2,293,190	1.8%
Building Maintenance Fund	569,309	1,276,069	-	-	155,832	2,001,210	1.5%
Special Assessment Redemption Bon	-	-	-	1,006,950	-	1,006,950	0.8%
Post-Employment Benefits Trust Fund	241,000	-	-	-	-	241,000	0.2%
<b>Grand Total FY FY 2019-</b>	<b>\$58,221,230</b>	<b>\$40,771,062</b>	<b>\$14,345,557</b>	<b>\$3,810,001</b>	<b>\$12,968,827</b>	<b>\$130,116,677</b>	<b>100.0%</b>
<b>Grand Total 2018-19 Adopted</b>	<b>\$56,192,369</b>	<b>\$40,703,914</b>	<b>\$39,572,899</b>	<b>\$2,825,802</b>	<b>\$12,691,674</b>	<b>\$151,986,658</b>	
<b>Dollar Change</b>	<b>\$2,028,861</b>	<b>\$67,148</b>	<b>(\$25,227,342)</b>	<b>\$984,199</b>	<b>\$277,153</b>	<b>(\$21,869,981)</b>	
<b>Percent Change</b>	<b>3.61%</b>	<b>0.16%</b>	<b>(63.75%)</b>	<b>34.83%</b>	<b>2.18%</b>	<b>(14.39%)</b>	

# USE OF FUNDS BY DEPARTMENT

FY 2019-20 Use of Funds - City-Wide = \$130,116,677



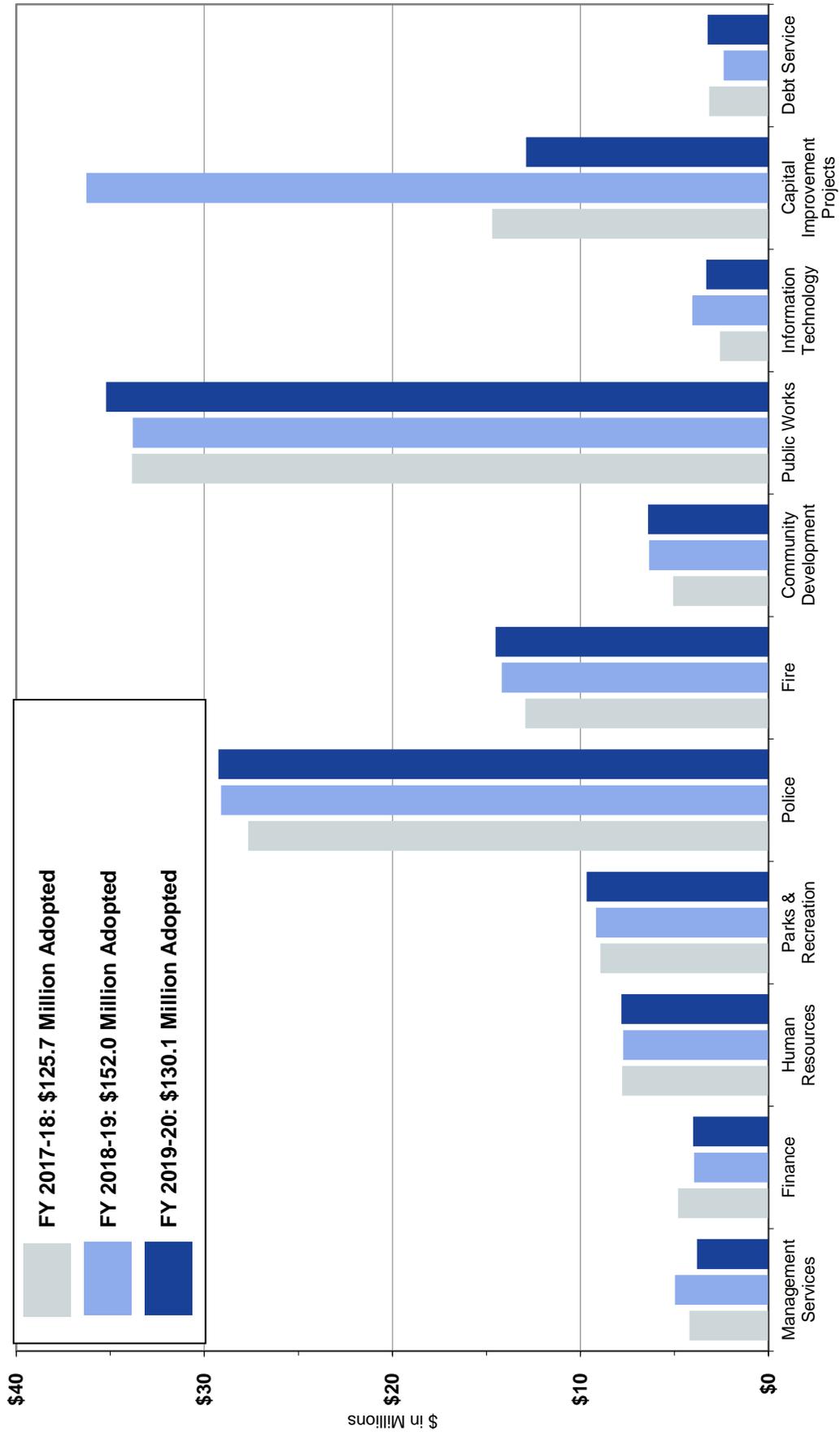
## EXPENDITURES BY DEPARTMENT PROGRAM

	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	<i>Change from 2018-19 Adopted</i>	
<b>Management Services</b>						
City Council	\$388,275	\$1,590,472	\$1,534,089	\$610,348	(\$980,124)	(61.6%)
City Manager	2,177,485	1,448,477	1,368,564	1,352,604	(95,873)	(6.6%)
City Treasurer	36,414	44,385	37,200	45,322	937	2.1%
City Clerk	677,641	896,416	1,048,713	793,805	(102,611)	(11.4%)
City Attorney	1,143,978	990,961	1,099,534	996,205	5,244	0.5%
<b>Total Management Services</b>	<b>\$4,423,793</b>	<b>\$4,970,711</b>	<b>\$5,088,100</b>	<b>\$3,798,284</b>	<b>(\$1,172,427)</b>	<b>(23.6%)</b>
<b>Finance</b>						
Administration	\$1,284,208	\$1,394,705	\$1,395,764	\$1,380,312	(\$14,393)	(1.0%)
Accounting	698,642	733,897	736,030	759,375	25,478	3.5%
Revenue Services	991,958	1,142,712	974,919	1,170,033	27,321	2.4%
General Services	655,408	685,013	673,052	698,423	13,410	2.0%
<b>Total Finance</b>	<b>\$3,630,216</b>	<b>\$3,956,327</b>	<b>\$3,779,766</b>	<b>\$4,008,143</b>	<b>\$51,816</b>	<b>1.3%</b>
<b>Human Resources</b>						
Administration	\$1,128,224	\$1,299,170	\$1,166,880	\$1,265,190	(\$33,980)	(2.6%)
Risk Management	7,305,435	6,434,699	6,591,405	6,561,358	126,659	2.0%
<b>Total Human Resources</b>	<b>\$8,433,659</b>	<b>\$7,733,869</b>	<b>\$7,758,285</b>	<b>\$7,826,548</b>	<b>\$92,679</b>	<b>1.2%</b>
<b>Parks &amp; Recreation</b>						
Administration	\$2,945,440	\$2,937,215	\$3,315,899	\$3,043,678	\$106,463	3.6%
Recreation Services	2,418,836	2,743,536	2,605,133	2,871,834	128,298	4.7%
Cultural Arts	827,085	822,068	866,679	916,464	94,396	11.5%
Sports & Aquatics	1,542,000	1,486,165	1,490,377	1,528,154	41,989	2.8%
Volunteers	185,852	194,797	201,124	202,006	7,209	3.7%
Older Adults	559,484	530,244	554,592	573,645	43,401	8.2%
Transportation	878,116	945,978	953,890	1,013,744	67,766	7.2%
<b>Total Parks &amp; Recreation</b>	<b>\$9,356,813</b>	<b>\$9,660,003</b>	<b>\$9,987,695</b>	<b>\$10,149,525</b>	<b>\$489,522</b>	<b>5.1%</b>
<b>Police</b>						
Administration	\$6,793,530	\$6,779,415	\$6,846,208	\$6,899,758	\$120,343	1.8%
Patrol	9,320,743	9,606,921	9,510,694	10,202,009	595,088	6.2%
Investigations	2,832,241	2,803,170	2,543,267	2,939,315	136,145	4.9%
Technical Support Services	2,826,410	4,074,067	3,874,625	3,114,635	(959,432)	(23.5%)
Crime Prevention	599,201	584,110	596,503	610,424	26,314	4.5%
Traffic Safety	2,139,305	2,284,331	2,153,599	2,397,984	113,653	5.0%
Jail Operations	669,593	714,592	718,120	737,240	22,648	3.2%
Parking Enforcement	1,893,167	2,042,818	1,701,668	2,123,832	81,014	4.0%
Animal Control	236,163	299,950	341,180	317,098	17,148	5.7%
Asset Forfeiture	197,462	164,500	170,615	153,700	(10,800)	(6.6%)
Law Enforcement Grants	60,366	140,000	185,500	140,000	-	0.0%
<b>Total Police</b>	<b>\$27,568,180</b>	<b>\$29,493,874</b>	<b>\$28,641,978</b>	<b>\$29,635,995</b>	<b>\$142,121</b>	<b>0.5%</b>
<b>Fire</b>						
Administration	\$2,836,915	\$3,434,397	\$3,649,271	\$3,477,413	\$43,016	1.3%
Prevention	702,579	862,463	819,599	888,741	26,278	3.0%
Fire Operations	6,942,265	7,217,436	7,573,472	7,488,401	270,965	3.8%
Emergency Medical Services	1,951,474	2,368,107	2,232,656	2,457,889	89,782	3.8%
Support Services	517,806	689,905	658,258	583,628	(106,277)	(15.4%)
<b>Total Fire</b>	<b>\$12,951,039</b>	<b>\$14,572,308</b>	<b>\$14,933,255</b>	<b>\$14,896,072</b>	<b>\$323,764</b>	<b>2.2%</b>

## EXPENDITURES BY DEPARTMENT PROGRAM

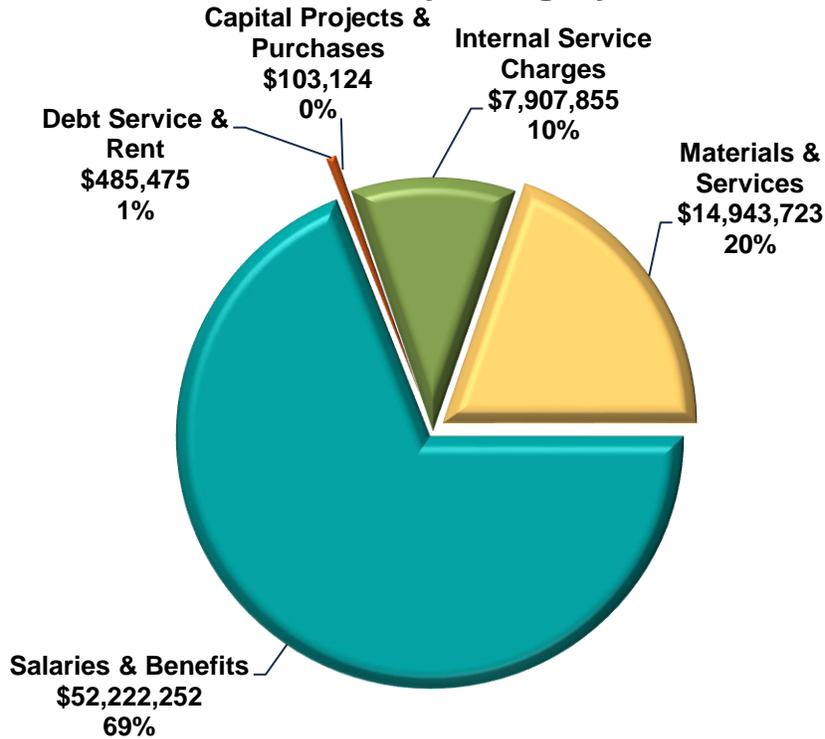
	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	<i>Change from 2018-19 Adopted</i>	
<b>Community Development</b>						
Administration	\$706,830	\$1,190,579	\$1,172,716	\$834,236	(\$356,343)	(29.9%)
Planning	1,046,254	1,302,654	1,107,876	1,330,410	27,756	2.1%
Building	2,320,500	2,590,524	2,497,228	2,616,163	25,639	1.0%
Code Enforcement	399,375	439,245	435,504	459,641	20,396	4.6%
Traffic Engineering	338,852	460,056	386,951	510,497	50,441	11.0%
Environmental Programs	166,610	371,409	218,284	652,426	281,017	75.7%
<b>Total Community Development</b>	<b>\$4,978,420</b>	<b>\$6,354,467</b>	<b>\$5,818,559</b>	<b>\$6,403,373</b>	<b>\$48,906</b>	<b>0.8%</b>
<b>Public Works</b>						
Administration	\$1,174,339	\$1,246,201	\$1,218,247	\$1,289,766	\$43,565	3.5%
Civil Engineering	4,091,941	4,314,816	6,431,756	6,434,226	2,119,410	49.1%
Street Maintenance	4,893,566	6,099,131	9,079,549	4,667,068	(1,432,063)	(23.5%)
Building & Grounds	2,650,535	3,142,428	3,129,503	3,210,869	68,441	2.2%
Transportation	20,089	45,600	45,600	2,100	(43,500)	(95.4%)
Street Lighting & Landscaping	408,440	408,517	419,471	394,208	(14,309)	(3.5%)
Streetscape Maintenance	184,479	165,919	165,749	171,122	5,203	3.1%
Water Administration	3,026,212	26,884,806	3,346,944	3,858,164	(23,026,642)	(85.6%)
Water Source of Supply	6,605,706	7,991,184	6,776,104	6,715,015	(1,276,169)	(16.0%)
Water Pumping/Treatment	867,170	1,945,974	1,967,718	1,952,658	6,684	0.3%
Water Maintenance	1,287,026	1,681,999	1,577,460	1,687,766	5,767	0.3%
Storm Drain Maintenance	1,502,048	1,615,767	1,178,964	1,638,215	22,448	1.4%
Sewer Maintenance	1,883,913	5,349,957	2,536,703	5,092,073	(257,884)	(4.8%)
Environmental & Refuse Management	4,215,004	4,998,200	4,228,159	4,957,552	(40,648)	(0.8%)
Parking Facilities	4,775,391	3,709,510	3,966,539	5,727,957	2,018,447	54.4%
Fleet Maintenance	1,462,545	1,590,369	2,916,125	2,293,190	702,821	44.2%
<b>Total Public Works</b>	<b>\$39,048,404</b>	<b>\$71,190,378</b>	<b>\$48,984,590</b>	<b>\$50,091,949</b>	<b>(\$21,098,429)</b>	<b>(29.6%)</b>
<b>Information Technology</b>						
Information Technology	\$2,531,392	\$4,054,721	\$4,003,592	\$3,306,788	(\$747,933)	(18.4%)
<b>Total Information Technology</b>	<b>\$2,531,392</b>	<b>\$4,054,721</b>	<b>\$4,003,592</b>	<b>\$3,306,788</b>	<b>(\$747,933)</b>	<b>(18.4%)</b>
<b>Grand Total</b>	<b>\$112,921,916</b>	<b>\$151,986,658</b>	<b>\$128,995,819</b>	<b>\$130,116,677</b>	<b>(\$21,869,981)</b>	<b>(14.4%)</b>

# COMPARISON OF BUDGETED EXPENDITURES

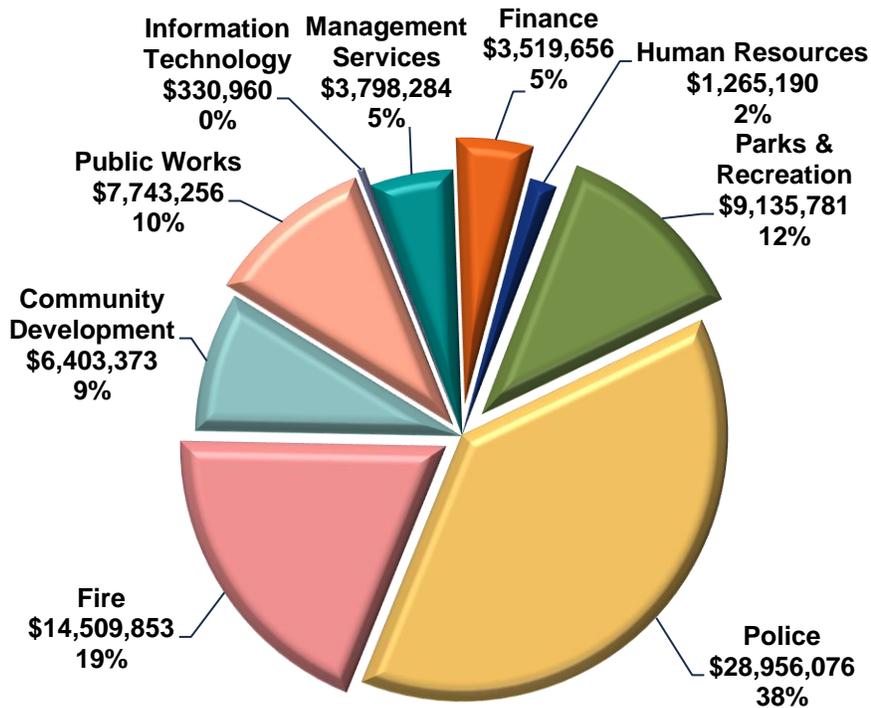


## USE OF FUNDS - GENERAL FUND

**FY 2019-20 Use of Funds by Category = \$75,662,429**



**FY 2019-20 Use of Funds by Department = \$75,662,429**



**SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

	07/01/2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	06/30/2020	06/30/2020	06/30/2020
	Opening	Estimated	Operating	Capital Equip	Debt Service	FY 2020	FY 2020	FY 2020	FY 2020	Fund Balance	Total	Reserves &
	Balance	Revenues	Expenditures	& Projects	Payments	Expenditures	Before Xfers	Fund	Transfers	Fund Balance	Fund Balance	Designations
												Unreserved
												Balance
<b>General Fund Undesignated</b>	\$5,478,070	\$76,012,686	(\$74,648,830)	(\$528,124)	(\$485,475)	(\$75,662,429)	\$5,828,327	(\$194,512)	281,335	\$4,175,038	\$4,175,038	\$4,175,038
Transfer from County Lots Parking Fund												
Transfer to Street Lighting Fund												
Transfer to Stormwater Fund												
Transfer to Pension Trust Fund												
Transfer to Pension Rate Stabilization Fund												
Financial Policy Designation	14,937,974						14,937,974			15,132,486	15,132,486	
Reserve for Economic Uncertainty	4,000,000						4,000,000			4,000,000	4,000,000	
<b>Total General Fund Balance</b>	<b>\$24,416,044</b>	<b>\$76,012,686</b>	<b>(\$74,648,830)</b>	<b>(\$528,124)</b>	<b>(\$485,475)</b>	<b>(\$75,662,429)</b>	<b>\$24,766,301</b>	<b>(\$1,458,777)</b>	<b>(\$1,458,777)</b>	<b>\$23,307,524</b>	<b>\$19,132,486</b>	<b>\$4,175,038</b>
<b>Special Revenue Funds</b>												
Street Lighting & Landscape	-	\$394,800	(\$530,330)	(\$35,000)	-	(\$565,330)	(\$170,530)	\$170,530	-	-	-	-
Gas Tax	-	1,619,869	(80,000)	(800,000)	-	(880,000)	739,869	-	-	\$739,869	-	\$739,869
Asset Forfeiture & Safety Grants	354,629	8,000	(153,700)	-	-	(153,700)	208,929	-	-	208,929	-	208,929
Police Safety Grants	177,487	141,328	(140,000)	-	-	(140,000)	178,815	-	-	178,815	-	178,815
Prop A	(4,527)	1,039,166	(1,013,744)	-	-	(1,013,744)	20,895	-	-	20,895	-	20,895
Prop C	114,061	672,715	(61,000)	(400,000)	-	(461,000)	325,776	-	-	325,776	-	325,776
AB 2766	155,287	47,212	(2,100)	-	-	(2,100)	200,399	-	-	200,399	-	200,399
Measure R	219,952	480,818	(40,000)	(340,000)	-	(380,000)	320,770	-	-	320,770	-	320,770
Measure M	386,880	513,809	(37,000)	(480,000)	-	(517,000)	383,689	-	-	383,689	-	383,689
<b>Total Special Revenue Funds Balance</b>	<b>\$1,403,769</b>	<b>\$4,917,717</b>	<b>(\$2,057,874)</b>	<b>(\$2,055,000)</b>	<b>-</b>	<b>(\$4,112,874)</b>	<b>\$2,208,612</b>	<b>\$170,530</b>	<b>-</b>	<b>\$2,379,142</b>	<b>-</b>	<b>\$2,379,142</b>
<b>Capital Project Funds</b>												
Capital Improvement Fund	\$1,450,286	\$2,326,804	(\$150,000)	(\$2,710,000)	(\$772,438)	(\$3,632,438)	\$144,652	-	-	\$144,652	-	\$144,652
Underground Utility Construction Fund	1,681	3,280	-	-	-	-	4,961	-	-	4,961	-	4,961
<b>Total Capital Project Funds Balance</b>	<b>\$1,451,967</b>	<b>\$2,330,084</b>	<b>(\$150,000)</b>	<b>(\$2,710,000)</b>	<b>(\$772,438)</b>	<b>(\$3,632,438)</b>	<b>\$149,613</b>	<b>-</b>	<b>-</b>	<b>\$149,613</b>	<b>-</b>	<b>\$149,613</b>
<b>Enterprise Funds</b>												
Water*	\$2,427,189	\$15,646,664	(\$12,333,253)	(\$1,707,509)	(\$172,841)	(\$14,213,603)	\$3,860,250	1,269,582	-	\$3,860,250	3,860,250	-
Stormwater*	-	368,633	(928,215)	(710,000)	-	(1,638,215)	(1,269,582)	-	-	-	-	-
Wastewater	3,643,656	3,524,488	(1,752,783)	(3,254,156)	(85,134)	(5,092,073)	2,076,071	-	-	2,076,071	612,639	1,463,432
Refuse*	834,576	4,354,992	(4,303,263)	(654,289)	-	(4,957,552)	232,016	-	-	232,016	232,016	-
Parking*	297,319	4,299,078	(1,756,725)	(1,653,834)	(715,163)	(4,125,722)	470,675	-	-	470,675	470,675	-
County Parking Lots	-	1,043,500	(190,165)	-	(572,000)	(762,165)	281,335	(281,335)	-	-	-	-
State Pier & Parking	353,697	803,433	(640,070)	-	-	(640,070)	517,060	-	-	517,060	213,357	303,703
<b>Enterprise Fund Reserves:</b>												
North Manhattan Beach BID Reserve	553,653	-	-	(200,000)	-	(200,000)	353,653	-	-	353,653	353,653	-
<b>Total Enterprise Funds Balance</b>	<b>\$8,110,089</b>	<b>\$30,040,788</b>	<b>(\$21,904,474)</b>	<b>(\$6,179,788)</b>	<b>(\$1,545,138)</b>	<b>(\$31,629,400)</b>	<b>\$6,521,477</b>	<b>\$988,247</b>	<b>\$988,247</b>	<b>\$7,509,724</b>	<b>\$5,742,589</b>	<b>\$1,767,135</b>
<b>Internal Service Funds</b>												
Insurance Reserve	\$4,208,721	\$6,851,720	(\$6,561,358)	-	-	(\$6,561,358)	\$4,499,083	-	-	\$4,499,083	\$2,000,000	\$2,499,083
Information Technology	304,320	2,814,647	(2,722,846)	(252,982)	-	(2,975,828)	143,139	-	-	143,139	-	143,139
Fleet Management	3,151,370	2,718,095	(1,248,527)	(1,044,663)	-	(2,293,190)	3,576,275	-	-	3,576,275	-	3,576,275
Building Maintenance & Operations	(15,560)	2,083,535	(2,001,210)	-	-	(2,001,210)	66,765	-	-	66,765	-	66,765
<b>Total Insurance Service Funds Balance</b>	<b>\$7,648,851</b>	<b>\$14,467,997</b>	<b>(\$12,533,941)</b>	<b>(\$1,297,645)</b>	<b>-</b>	<b>(\$13,831,586)</b>	<b>\$8,285,262</b>	<b>-</b>	<b>-</b>	<b>\$8,285,262</b>	<b>\$2,000,000</b>	<b>\$6,285,262</b>

## SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2019 Opening Balance	FY 2020 Estimated Revenues	FY 2020 Operating Expenditures	FY 2020 Capital Equip & Projects	FY 2020 Debt Service Payments	FY 2020 Total Expenditures	FY 2020 Fund Balance Before Xfers	FY 2020 Fund Transfers	06/30/2020 Fund Balance	06/30/2020 Reserves & Designations	06/30/2020 Unreserved Balance
<b>Trust &amp; Agency Funds</b>											
Underground Assessment Fund	\$1,720,061	\$965,000	-	-	(\$1,006,950)	(\$1,006,950)	\$1,678,111		\$1,678,111	\$1,678,111	-
Post-Employment Benefits Trust Fund	157,335	177,780	(241,000)	-	-	(241,000)	94,115	50,000	144,115	144,115	-
Pension Rate Stabilization Fund	1,013,621	-	-	-	-	-	1,013,621	250,000	1,263,621	1,263,621	-
<b>Total Trust Agency Funds Balance</b>	<b>\$2,891,017</b>	<b>\$1,142,780</b>	<b>(\$241,000)</b>	<b>-</b>	<b>(\$1,006,950)</b>	<b>(\$1,247,950)</b>	<b>\$2,785,847</b>	<b>\$300,000</b>	<b>\$3,085,847</b>	<b>\$3,085,847</b>	<b>-</b>
<b>Grand Total</b>	<b>\$45,921,737</b>	<b>\$128,912,052</b>	<b>(\$111,536,119)</b>	<b>(\$14,770,557)</b>	<b>(\$3,810,001)</b>	<b>(\$130,116,677)</b>	<b>\$44,717,112</b>	<b>-</b>	<b>\$44,717,112</b>	<b>\$29,960,922</b>	<b>\$14,756,191</b>

\* Not meeting current Financial Reserve Policy.



# Operating Budget

## Amendments to Approved Budget by Fund



# Proposed Amendments to the FY 2019-20 Approved Budget

Adj. Type	Category	Description	Revenues	Expenditures	Comments
<b>General Fund</b>					
Revenue	Property Tax	Property Tax increased per Higher Assessed Values	296,142	-	
Revenue	Due From Other Governments	CA Coastal Commission Grant for Climate Adaptation and Resiliency	225,000	-	
Revenue	Other Taxes	Transient Occupancy Tax Increase due to Measure A	160,000	-	
Revenue	Due From Other Governments	Carryforward State Homeland Security Grant Reimbursement	103,124	-	
Revenue	Service Charges	Special Event Fees for Recreation Services	61,750	-	
Revenue	Service Charges	Reservation Fees for Facilities & Parks	50,000	-	
Revenue	Service Charges	Arts/Education Class Fees for added Ceramics classes	32,000	-	
Revenue	Service Charges	Fire Plan Check Fees	24,000	-	
Revenue	Other Taxes	Business License Tax Increased	20,920	-	
Revenue	Due From Other Governments	Carryforward Traffic Safety Grant Reimbursement	20,000	-	
Revenue	Service Charges	Ambulance Fees	(80,000)	-	
Revenue	Fines & Forfeitures	Parking Citations	(100,000)	-	
Other	Contract & Professional Services	BLS Ambulance Program - Contract Services	-	186,140	
One-time	Contract & Professional Services	Carryforward Climate Adaptation and Resiliency	-	150,000	
One-time	Contract & Professional Services	Carryforward CAD/RMS Replacement - Police Department	-	150,000	
Personnel	Salary & Wages	Part-Time Employee Salary Adjustments	-	129,552	Citywide Adjustments in line with new salary schedule
Other	Contract & Professional Services	Climate Adaptation and Resiliency (additional funds request)	-	125,000	
One-time	Property & Equipment	Carryforward State Homeland Security Grant for Police Equipment	-	93,124	
One-time	Contract & Professional Services	Carryforward CAD/RMS Replacement - Fire Department	-	55,000	
Other	Transfers Out	Transfer to Fleet Fund for net new PW Electrician Truck	-	50,000	
Other	Transfers Out	Transfer to Fleet Fund for net new PW Inspector Truck	-	50,000	
One-time	Contract & Professional Services	Concerts in the Park Temporary Stage Rental	-	40,000	Construction of permanent stage is included in CIP Fund
Other	Materials & Services	Increase in City Funds Exchange (GF to Prop A)	-	39,000	
Personnel	Salary & Wages	Add Part-time Administrative Clerk II	-	32,464	To backfill Reception Desk and other Clerical Duties
Ongoing	Contract & Professional Services	Additional Ceramics Classes (Contract Services)	-	29,521	
One-time	Contract & Professional Services	Carryforward Community Survey	-	20,000	
One-time	Contract & Professional Services	Carryforward Employee Survey	-	20,000	
Other	Salary & Wages	Carryforward Traffic Safety Grant - Police Patrols	-	20,000	
Other	Salary & Wages	Fire Department - Overtime - Special Events Coverage	-	18,492	
Personnel	Salary & Wages	Add Crime Analyst in lieu of vacant Police Department Secretary	-	15,659	
Ongoing	Materials & Services	City Council Department Supplies Increase	-	11,050	
One-time	Property & Equipment	Carryforward State Homeland Security Grant Fire Equipment	-	10,000	
One-time	Contract & Professional Services	Carryforward MuniCode Transparency Upgrades Project	-	8,200	
Personnel	Salary & Wages	Add IS Specialist in lieu of vacant GIS Technician	-	2,160	
Other	Materials & Services	BLS Ambulance Program - Supplies	-	(12,300)	
Other	Contract & Professional Services	Reduce Contract Services in lieu of part-time Administrative Clerk II	-	(32,464)	
Personnel	Salary & Wages	BLS Ambulance Program - Part-time Employee Salaries/Benefits	-	(173,840)	
<b>Total General Fund</b>			<b>812,936</b>	<b>1,036,758</b>	
				<b>(223,822)</b>	<b>Net Impact to Fund Balance</b>
<b>Street Lighting &amp; Landscape Fund</b>					
Revenue	Other Taxes	Streetlight Assessments	(195)	-	
Capital	Improvement Projects	Annual Streetlight Replacement	-	35,000	
Other	Utilities	Electricity Savings due to Purchase of Edison Light Poles	-	(60,000)	
<b>Total Street Lighting &amp; Landscape Fund</b>			<b>(195)</b>	<b>(25,000)</b>	
				<b>24,805</b>	<b>Net Impact to Fund Balance</b>

# Proposed Amendments to the FY 2019-20 Approved Budget

Adj. Type	Category	Description	Revenues	Expenditures	Comments
<b>Streets &amp; Highways Fund</b>					
Revenue	Due from Other Governments	Gas Tax - Sec2103	26,772	-	
Revenue	Due from Other Governments	Gas Tax - Sec2107	1,828	-	
Revenue	Due from Other Governments	MTA - SB821 TDA	1,212	-	
Revenue	Due from Other Governments	SB1 Highway Users Loan	243	-	
Revenue	Due from Other Governments	Gas Tax - Sec2106	(3,894)	-	
Revenue	Due from Other Governments	Gas Tax - Sec2105	(10,217)	-	
Revenue	Due from Other Governments	SB1 Road Maintenance Rehabilitation	(11,284)	-	
Ongoing	Internal Services Charges	Administrative Service Charges	-	52,000	
Capital	Capital Improvement Projects	Annual Curb, Gutter and Ramp Replacement	-	(65,000)	
Capital	Capital Improvement Projects	Annual Slurry Seal Program	-	(385,000)	
<b>Total Streets &amp; Highways Fund</b>			<b>4,660</b>	<b>(398,000)</b>	
			<b>402,660</b>	<b>Net Impact to Fund Balance</b>	
<b>Prop A Fund</b>					
Revenue	Miscellaneous Revenue	Increase in City Funds Exchange (GF to Prop A)	55,714	-	
Revenue	Other Taxes	MTA - Prop A - Transit Sales Tax	13,316	-	
Personnel	Salary & Wages	Part-Time Employee Salary Adjustments	-	43,756	
<b>Total Prop A Fund</b>			<b>69,030</b>	<b>43,756</b>	
			<b>25,274</b>	<b>Net Impact to Fund Balance</b>	
<b>Prop C Fund</b>					
Revenue	Other Taxes	MTA - Prop C - Transit Sales Tax	11,045	-	
Capital	Capital Improvement Projects	Street Resurfacing: Arterial & Collector	-	(300,000)	
<b>Total Prop C Fund</b>			<b>11,045</b>	<b>(300,000)</b>	
			<b>311,045</b>	<b>Net Impact to Fund Balance</b>	
<b>Measure R Fund</b>					
Revenue	Other Taxes	MTA - Measure R	8,324	-	
Capital	Capital Improvement Projects	Rosecrans Bike Lane Improvements	-	240,000	
Other	Internal Services Charges	Administrative Service Charges	-	18,000	
Capital	Capital Improvement Projects	Aviation (West-side) and 33rd Sidewalk	-	(320,000)	
<b>Total Measure R Fund</b>			<b>8,324</b>	<b>(62,000)</b>	
			<b>70,324</b>	<b>Net Impact to Fund Balance</b>	
<b>Measure M Fund</b>					
Revenue	Other Taxes	MTA - Measure M	9,389	-	
Capital	Capital Improvement Projects	Traffic Signal Pole at 15th & Highland	-	280,000	
Capital	Capital Improvement Projects	Rowell Avenue Sidewalk Connection (Curtis & 1st St.)	-	(640,000)	
<b>Total Measure M Fund</b>			<b>9,389</b>	<b>(360,000)</b>	
			<b>369,389</b>	<b>Net Impact to Fund Balance</b>	
<b>CIP Fund</b>					
Revenue	Other Governments	Prop A Grant Reimbursement for Polliwog Playground Equip	600,000	-	
Revenue	Interfund Charges & Transfers	Public Arts Trust Transfer for Permanent Band Stage	100,000	-	
Capital	Capital Improvement Projects	Polliwog Playground Resurfacing and Equipment	-	1,000,000	
Capital	Capital Improvement Projects	Senior Center and Scout House	-	450,000	
Capital	Capital Improvement Projects	School District Project TBD	-	250,000	
Capital	Capital Improvement Projects	ALPR Pole on Sepulveda Blvd	-	150,000	
Capital	Capital Improvement Projects	Construct Permanent Band Stage at Polliwog Park	-	100,000	
Capital	Capital Improvement Projects	Fire Station 1 Diesel Exhaust Removal System	-	30,000	
Capital	Capital Improvement Projects	Facilities Improvements	-	(200,000)	
<b>Total CIP Fund</b>			<b>700,000</b>	<b>1,780,000</b>	
			<b>(1,080,000)</b>	<b>Net Impact to Fund Balance</b>	

## Proposed Amendments to the FY 2019-20 Approved Budget

Adj. Type	Category	Description	Revenues	Expenditures	Comments
<b>Water Fund</b>					
	Capital	Capital Improvement Projects	-	200,000	Replacing and Modernizing Automated Water Monitoring System
	<b>Total Water Fund</b>		<b>-</b>	<b>200,000</b>	<b>(200,000) Net Impact to Fund Balance</b>
<b>Stormwater Fund</b>					
	Capital	Capital Improvement Projects	-	150,000	CCTV Storm Drain System
	Capital	Capital Improvement Projects	-	(150,000)	Storm Drain Debris Collection Devices
	Capital	Capital Improvement Projects	-	(500,000)	Joint Watershed Project: Hermosa Greenbelt
	<b>Total Stormwater Fund</b>		<b>-</b>	<b>(500,000)</b>	<b>500,000 Net Impact to Fund Balance</b>
<b>Wastewater Fund</b>					
	Other	Transfers Out	-	30,000	Transfer to Fleet Fund for net new PW CCTV Vehicle
	<b>Total Wastewater Fund</b>		<b>-</b>	<b>30,000</b>	<b>(30,000) Net Impact to Fund Balance</b>
<b>Refuse Fund</b>					
	Capital	Capital Improvement Projects	-	500,000	City-Owned Refuse Enclosure Improvements
	<b>Total Refuse Fund</b>		<b>-</b>	<b>500,000</b>	<b>(500,000) Net Impact to Fund Balance</b>
<b>Parking Fund</b>					
	Revenue	Service Charges	1,700,000	-	Parking Meter Rate Increase
	Capital	Capital Improvement Projects	-	1,400,000	Parking Meter Upgrades
	Capital	Capital Improvement Projects	-	250,000	Parking Structure Structural Rehab: Lot 4
	Capital	Capital Improvement Projects	-	200,000	North MB Tree and Grate Installations
	<b>Total Parking Fund</b>		<b>1,700,000</b>	<b>1,850,000</b>	<b>(150,000) Net Impact to Fund Balance</b>
<b>County Parking Lots Fund</b>					
	Revenue	Service Charges	200,000	-	Parking Lot C Meter Rate Increase
	Revenue	Service Charges	50,000	-	Parking Lot B Meter Rate Increase
	Other	Debt Service	-	99,000	Parking Lot C Meter Land Lease to County
	Other	Debt Service	-	33,000	Parking Lot B Meter Land Lease to County
	<b>Total County Parking Lots Fund</b>		<b>250,000</b>	<b>132,000</b>	<b>118,000 Net Impact to Fund Balance</b>
<b>State Pier &amp; Parking Fund</b>					
	Revenue	Service Charges	185,000	-	Parking Meter Rate Increase
	<b>Total State Pier &amp; Parking Fund</b>		<b>185,000</b>	<b>-</b>	<b>185,000 Net Impact to Fund Balance</b>
<b>Information Technology Fund</b>					
	Personnel	Salary & Wages	-	(10,216)	Part-time GIS Technician in lieu of IT Intern hours
	One-time	Contract & Professional Services	-	20,000	Carryforward Document Scanning Services - HR Documents
	One-time	Materials & Services	-	18,000	Carryforward OnBase Hyland Software & Maintenance
	One-time	Contract & Professional Services	-	50,000	Carryforward Document Scanning Services - Public Works Documents
	One-time	Property & Equipment	-	43,376	Carryforward ERP Implementation Consultant
	<b>Total Information Technology Fund</b>		<b>-</b>	<b>121,160</b>	<b>(121,160) Net Impact to Fund Balance</b>

## Proposed Amendments to the FY 2019-20 Approved Budget

Adj. Type	Category	Description	Revenues	Expenditures	Comments
<b>Fleet Management Fund</b>					
One-time	Materials & Services	New Fleet Management Software	-	50,000	
One-time	Property & Equipment	Carryforward Replacement of PD Animal Control Truck	-	79,722	
One-time	Property & Equipment	Carryforward Purchase of New PW CCTV Vehicle	-	30,000	
One-time	Property & Equipment	Carryforward Purchase of New PW Electrician Truck	-	50,000	
One-time	Property & Equipment	Carryforward Purchase of New PW Inspector Truck	-	50,000	
Revenue	Interfund Charges & Transfers	Transfer In for net new Vehicles	130,000	-	
<b>Total Fleet Management Fund</b>			<b>130,000</b>	<b>259,722</b>	
			<b>\$3,880,189</b>	<b>(129,722)</b>	<b>Net Impact to Fund Balance</b>
<b>TOTAL</b>			<b>\$3,880,189</b>	<b>\$4,308,396</b>	



# Operating Budget

## Amendments to Approved Budget by Department





## AMENDMENTS TO FY 2019-20 APPROVED BUDGET BY DEPARTMENT

Fund	Program	Category	Description	Expenditures
<b>Management Services</b>				
General Fund	City Clerk	Contract & Professional Services	Carryforward for MuniCode Transparency Upgrades Project	8,200
General Fund	City Council	Contract & Professional Services	Carryforward Community Survey	20,000
General Fund	City Council	Materials & Services	City Council Department Supplies Increase	11,050
General Fund	City Clerk	Salary & Wages	Part-Time Employee Salary Adjustment	743
General Fund	City Council	Salary & Wages	Part-Time Employee Salary Adjustment	196
General Fund	City Manager	Salary & Wages	Part-Time Employee Salary Adjustment	449
<b>TOTAL</b>				<b>\$40,638</b>

**Changes from Approved Budget:**

Unspent funds for the MuniCode Transparency Upgrades project were carried forward to FY 2019-20.

Unspent funds for a Community Survey, which was last completed in 2015, were carried forward to FY 2019-20.

Part-time Salaries were adjusted to meet State minimum wage requirements and/or to bring wages in line with the full-time equivalent.

Indicator	Prior Year Actuals					Target
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Estimate	2019-20 Budget
 % - Residents that agree Manhattan Beach is a "good" or "excellent" place to live <sup>1</sup>	97%	No Data	No Data	100%	No Data	100%
 % - Employees that feel "prepared" and "trained" to do their jobs <sup>2</sup>	60%	No Data	No Data	70%	No Data	75%
 % - Increase of citizens engaging with the City on average via new online engagement tools including social media <sup>3</sup>	315%	59%	23%	20%	26%	25%
 % - City Council Agendas and Agenda Packets Posted within Mandated Timeframes	94%	100%	100%	100%	100%	100%
 % - Regular City Council Meeting Minutes Presented for Approval at Next Regular City Council Meeting	74%	71%	88%	100%	80%	100%
 % - Public Records Requests responded to within mandated timeframes	99%	98%	98%	100%	99%	100%
 % - Average annual portfolio yield	1.01%	1.23%	1.61%	1.50%	2.10%	2.00%
 Maintain sufficient liquidity to meet operating needs	Yes	Yes	Yes	Yes	Yes	Yes
 Update and adopt Investment Policy annually	Yes	Yes	Yes	Yes	Yes	Yes

<sup>1</sup>The City conducted the last Community Survey in 2015 which established a baseline of 97%. The goal of this Performance Measure is to be measured biennially via the Community Survey. The next measurement will be taken in FY 2019-20.

<sup>2</sup>The City conducted an in-depth employee survey in the FY 2015-2016. This Performance Measure will be measured every two to three years. The next measurement will be taken in FY 2019-2020.

<sup>3</sup>Online citizen engagement is defined as the number of followers and subscribers on the City's social media sites, including Twitter, Facebook and Open City Hall.

## AMENDMENTS TO FY 2019-20 APPROVED BUDGET BY DEPARTMENT

Fund	Program	Category	Description	Expenditures
<b>Finance</b>				
General Fund	Accounting	Salary & Wages	Part-Time Employee Salary Adjustment	5,468
General Fund	Revenue Services	Salary & Wages	Add Part-time Administrative Clerk II to backfill Reception Desk	32,464
General Fund	General Services	Salary & Wages	Part-Time Employee Salary Adjustment	404
<b>TOTAL</b>				<b>\$38,336</b>

**Changes from Approved Budget:**

Part-time Salaries were adjusted to meet State minimum wage requirements and/or to bring wages in line with the full-time equivalent.

A part-time Administrative Clerk II position has been added to backfill the City Reception Desk and assist departments with fluctuating clerical demands (e.g. public notice mailings that need to be sent). The cost of this position is offset by a reduction in Planning Contact Services in Community Development.

Indicator	Prior Year Actuals				2018-2019 Estimate	Target 2019-2020 Budget
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget		
 Maintain AAA/Aaa GO Bond Rating	Yes	Yes	Yes	Yes	Yes	Yes
 Attain an Unmodified audit opinion	Yes	Yes	Yes	Yes	Yes	Yes
 Attain CSMFO and GFOA Annual Budget Awards	Yes	Yes	Yes	Yes	Yes	Yes
 Attain GFOA Annual Financial Reporting Achievement	Yes	Yes	Yes	Yes	Yes	Yes
 % - Monthly collection rate on residential utility bill	94%	95%	96%	96%	96%	96%
 % - Bi-monthly auto debit utility payments processed through Electronic Bill Presentment Payment (EBPP) Program	24%	34%	36%	38%	40%	38%
 % - Bi-monthly Electronic Bill Presentment Payment (EBPP) Program paperless customers	34%	30%	30%	30%	36%	30%
 % - Process purchase requests (<\$20k) w/in 5 business days	82%	93%	85%	85%	85%	85%

## AMENDMENTS TO FY 2019-20 APPROVED BUDGET BY DEPARTMENT

Fund	Program	Category	Description	Expenditures
<b>Human Resources</b>				
General Fund	Administration	Contract & Professional Services	Carryforward Employee Survey	20,000
<b>TOTAL</b>				<b>\$20,000</b>

**Changes from Approved Budget:**

Unspent funds for an Employee Survey, which was last completed in 2015, were carried forward to FY 2019-20.

Indicator	Prior Year Actuals				Target	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget
 # - Leadership Development Training per year	13	12	3	11	8	5
 % - New Employee onboarding follow up	100%	100%	100%	100%	80%	100%
 % - Complete recruitment process in 75 business days	63%	83%	90%	86%	64%	95%
 % - Employee Performance Reviews Completed	n/a	70%	100%	62%	84%	100%
 # - Workers' Comp Claims Days Lost	1,712	1,058	1,100	1,928	3,000	1,100
 % - Wellness program participation	38%	63%	40%	63%	52%	50%
 # - Liability claims average days open	365	318	200	282	209	250

## AMENDMENTS TO FY 2019-20 APPROVED BUDGET BY DEPARTMENT

Fund	Program	Category	Description	Expenditures
<b>Parks and Recreation</b>				
General Fund	Art Classes	Contract & Professional Services	Additional Ceramics Classes	29,521
General Fund	Concert in the Park	Contract & Professional Services	Concerts in the Park Temporary Stage Rental	40,000
General Fund	Recreation Services	Salary & Wages	Part-Time Employee Salary Adjustment	28,971
General Fund	Special Activity Classes *	Salary & Wages	Part-Time Employee Salary Adjustment	92
General Fund	Special Events	Salary & Wages	Part-Time Employee Salary Adjustment	15,583
General Fund	Tennis Operations	Salary & Wages	Part-Time Employee Salary Adjustment	5,385
General Fund	Facility & Parks Reserv.	Salary & Wages	Part-Time Employee Salary Adjustment	3,101
General Fund	Cultural Arts	Salary & Wages	Part-Time Employee Salary Adjustment	4,119
General Fund	Art Classes	Salary & Wages	Part-Time Employee Salary Adjustment	3,228
General Fund	Sports Classes	Salary & Wages	Part-Time Employee Salary Adjustment	620
General Fund	Swimming Activities	Salary & Wages	Part-Time Employee Salary Adjustment	12,090
General Fund	Volunteers	Salary & Wages	Part-Time Employee Salary Adjustment	277
General Fund	Older Adult Activities	Salary & Wages	Part-Time Employee Salary Adjustment	605
General Fund	Senior Services	Salary & Wages	Part-Time Employee Salary Adjustment	28,526
General Fund	Administration	Materials & Services	Increase in City Funds Exchange (General Fund to Prop A)	39,000
Prop A Fund	Transportation	Salary & Wages	Part-Time Employee Salary Adjustment	43,756
<b>TOTAL</b>				<b>\$254,874</b>

### Changes from Approved Budget:

Additional ceramics classes were added, the income from the class registrations are expected to slightly exceed the cost of additional classes.

Contract Services was increased to temporarily rent a stage for Concerts in the Park until a permanent stage is built. The City-owned bandshell was deemed no longer safe for use. Construction of the new permanent stage is included in the CIP Fund.

Part-time Salaries were adjusted to meet State minimum wage requirements and/or to bring wages in line with the full-time equivalent.

The exchange of General Fund monies for restricted Prop A funds was increased to cover the cost of part-time wage increases per the recent MOU.

Indicator	Prior Year Actuals				Target	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget
 % -Favorable customer rating of registration process	95%	92%	100%	98%	99%	100%
 % -Residents satisfied with Recreation Department's special events <sup>1</sup>	89%	No Data	95%	No Data	No Data	100%
 % -Repeat customers	56%	62%	65%	65%	65%	70%
 % -Returning students in ceramics and art education programs	68%	70%	85%	85%	90%	85%
 % -Parks and Recreation employees satisfied with their job <sup>2</sup>	84%	90%	100%	No Data	No Data	100%
 % -Teen Center/REC programs and camps rated favorably	88%	96%	100%	100%	95%	100%
 % -Facility, Park and Field reservations rated favorably	99%	99%	100%	97%	95%	100%
 % -Sports, fitness and aquatics classes/programs rated favorably	91%	93%	100%	97%	98%	100%
 % -Satisfaction from City residents for providing services and programs for seniors	61%	No Data	75%	75%	No Data	75%
 % -Patrons rating Dial-A-Ride drivers favorably	100%	100%	100%	100%	100%	100%

1 - A City wide survey is done every two years, next survey to be done in 2018/2019

2 - Department wide survey completed in 2016

	Prior Year Actuals				2018-2019 Estimate	Target 2019-2020 Budget
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget		
<b>Workload Trends</b>						
 # - Sports league and tournament teams	350	331	450	295	464	352
 # - Hours donated by volunteers annually	23,410	19,200	20,000	20,000	19,000	20,000
 \$ - Annual savings from use of volunteers	\$546,233	\$449,664	\$468,400	\$468,400	\$444,980	\$468,400
 # - Manhattan Beach Arts Center participants	2,000	7,468	9,000	9,000	9,000	9,000

1 - A City wide survey is done every two years, next survey to be done in 2018/2019

2 - Department wide survey completed in 2016

## AMENDMENTS TO FY 2019-20 APPROVED BUDGET BY DEPARTMENT

Fund	Program	Category	Description	Expenditures
<b>Police Department</b>				
General Fund	Communications	Contract & Professional Services	Carryforward CAD/RMS Replacement - Police Department	150,000
General Fund	Patrol	Property & Equipment	Carryforward State Homeland Security Grant for Police Equipment	93,124
General Fund	Patrol	Salary & Wages	Carryforward Traffic Safety Grant - Police Patrols	20,000
General Fund	Technical Support Serv.	Salary & Wages	Part-Time Employee Salary Adjustment	1,772
General Fund	Parking Enforcement	Salary & Wages	Part-Time Employee Salary Adjustment	13,773
General Fund	Administration	Salary & Wages	Part-Time Employee Salary Adjustment	399
General Fund	Traffic Safety	Salary & Wages	Part-Time Employee Salary Adjustment	188
General Fund	Investigations	Salary & Wages	Add Crime Analyst in lieu of vacant Police Department Secretary	15,659
<b>TOTAL</b>				<b>\$294,915</b>

### Changes from Approved Budget:

Unspent funds for the South Bay Regional Public Communication Authority (SBRPCA) Computer Aided Dispatch (CAD) and Records Management Systems (RMS) project were carried forward to FY 2019-20. The project is not expected to be completed until FY 2019-20.

Unspent funds for the State Homeland Security Grant for Interoperable Communication Equipment are being carried forward to FY 2019-20.

Part-time Salaries were adjusted to meet State minimum wage requirements and/or to bring wages in line with the full-time equivalent.

A vacant Secretary position is being reclassified to a Crime Analyst in the Investigations division. The Crime Analyst will perform critical tracking and analysis of crime statistics and trends, develop and link local intelligence, and provide these updates to Detectives and during Patrol briefings.

Indicator	Prior Year Actuals				Target	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget
 % - Residents Feel Safe in Manhattan Beach <sup>1</sup>	95%	No Data	95%	No Data	N/A	95%
 % - Resident Satisfaction with Police Services <sup>1</sup>	89%	No Data	90%	No Data	N/A	90%
 # - Average response time to emergency calls (minutes)	1:51	1:58	1:59	1:59	1:58	1:59
 %- Reduce Violent Crimes by 3%	0%	0%	3% Reduction	3% Reduction	5% Reduction	3% Reduction
 %- Reduce Property Crime by 3%	0%	0%	3% Reduction	5% Reduction	5% Reduction	3% Reduction
 %- Increase Social Media Subscribers/Followers by 15%	55%	68%	15%	30%	30%	15%
 % - Maintain Vacancy Factor below 5%	2%	4%	<5%	10%	8%	<5%
 % - Provide Perishable Skills Training <sup>2</sup> In-House Annually	100%	100%	100%	100%	100%	100%
 % - Public records requests completed within 10 days	95%	95%	95%	95%	95%	95%
 %- Increase DUI Enforcement Efforts by 5%	10%	10%	5%	15%	15%	5%
 % - Reduce Traffic Collisions by 5% <sup>3</sup>	19% Increase	7% Increase	5% Reduction	5% Reduction	3% Reduction	5% Reduction
 % - Maintain Compliance with all State/County jail inspections	100%	100%	100%	100%	100%	100%

<sup>1</sup>Baseline survey results from 2015 Community Survey. This performance measure will be measured via the 2018/2019 City-wide Community Survey.

<sup>2</sup>The Commission on Peace Officer Standards and Training (POST) requires that each sworn officer complete training on identified "perishable skills" once every two years; MBPD strives to provide each of these training courses on an annual basis to ensure that officers are trained to provide the highest level of service to our community and to reduce liability.

<sup>3</sup>Utilize traffic calming measures and proactive enforcement to ensure safe movement of vehicles and pedestrians; in partnership with the Traffic Engineer, analyze traffic patterns and work to minimize traffic problems through traffic calming measures.

## AMENDMENTS TO FY 2019-20 APPROVED BUDGET BY DEPARTMENT

Fund	Program	Category	Description	Expenditures
<b>Fire Department</b>				
General Fund	Administration	Contract & Professional Services	Carryforward CAD/RMS Replacement - Fire Department	55,000
General Fund	Administration	Salary & Wages	Part-Time Employee Salary Adjustment	432
General Fund	Fire Operations	Salary & Wages	Fire Department Overtime - Special Events Coverage	18,492
General Fund	Administration	Property & Equipment	Carryforward State Homeland Security Grant Fire Equipment	10,000
General Fund	Emergency Med. Serv.	Salary & Wages	BLS Ambulance Program - Part-time Employee Salaries/Benefits	(173,840)
General Fund	Emergency Med. Serv.	Contract & Professional Services	BLS Ambulance Program - Contract Services	186,140
General Fund	Emergency Med. Serv.	Materials & Services	BLS Ambulance Program - Supplies	(12,300)
<b>TOTAL</b>				<b>\$83,924</b>

**Changes from Approved Budget:**

Unspent funds for the South Bay Regional Public Communication Authority (SBRPCA) Computer Aided Dispatch (CAD) and Records Management Systems (RMS) project were carried forward to FY 2019-20. The project is not expected to complete until FY 2019-20.

Part-time Salaries were adjusted to meet State minimum wage requirements and/or to bring wages in line with the full-time equivalent.

Unspent funds for the State Homeland Security Grant for Interoperable Communication Equipment are being carried forward to FY 2019-20. The grant funds will be used for equipment purchases.

The basic life support (BLS) ambulance operator program was restructured by eliminating part-time ambulance operators for a contracted BLS ambulance service. By eliminating all budgeted part-time salaries and supplies, the net result is cost neutral.

Indicator	Prior Year Actuals				Target	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget
 % - Total property loss (based on total property value) due to fire	8%	4%	<10% of total property value of all	5%	6%	<10% of total property value of all
 % - First-arriving paramedic within 5:00 min of an emergency call	73%	71%	90%	73%	71%	90%
 % - First-arriving unit to fire calls within 6:00 min	86%	100%	90%	100%	100%	90%
 % - Businesses which offer services or have processes requiring an operational permit that are issued a fire permit	No Data	33%	>95%	37%	100%	>95%
 % - Increase of citizens and community members that are trained as CERT or BERT (Community/Business Emergency Response Team) members	No Data	1.4%	>1.4%	1.5%	1.6%	>1.4%
 # - Community members that were educated or trained about fire services through planned outreach activities	No Data	686*	1000	936	948	1000
 % - Plans returned to contractors and developers for residential fire sprinkler, fire alarm and solar installation in less than 4 business days	100%	100%	100%	100%	100%	100%
 % - Businesses or occupancies required to have an annual inspection that are code compliant	95%	52%	>95%	48%	89%	>95%

\*This measurement has previously been tracked as # of hours of CERT training offered. The City offered 100 hours in FY 2013-2014, 246 hours in FY 2014-2015 and is estimated to offer 108 hours in FY 2015-2016. Moving forward, MBFD will track this measure through % of the community that has been trained, including the business community, for which a new curriculum will be created by the department.

## AMENDMENTS TO FY 2019-20 APPROVED BUDGET BY DEPARTMENT

Fund	Program	Category	Description	Expenditures
<b>Community Development</b>				
General Fund	Planning	Salary & Wages	Part-Time Employee Salary Adjustment	1,085
General Fund	Environmental Sustainab	Salary & Wages	Part-Time Employee Salary Adjustment	1,004
General Fund	Environmental Prog.	Contract & Professional Services	Carryforward Climate Adaptation and Resiliency	150,000
General Fund	Environmental Prog.	Contract & Professional Services	Climate Adaptation and Resiliency (additional funds request)	125,000
General Fund	Planning	Contract & Professional Services	Reduce Contract Services in lieu of part-time Administrative Clerk II	(32,464)
<b>TOTAL</b>				<b>\$244,625</b>

### Changes from Approved Budget:

Part-time Salaries were adjusted to meet State minimum wage requirements and/or to bring wages in line with the full-time equivalent.

Unspent funds for the Environmental Sustainability Climate Adaptation and Resiliency project were carried forward to FY 2019-20. To meet the full scope of the project, an additional \$125,000 was added. However, the total project cost will be offset by a \$225,000 grant from the California Coastal Commission.

Contract Services are being reduced to offset the part-time Administrative Clerk II added to backfill the City Reception Desk and assist departments with fluctuating clerical demands (e.g. public notice mailings that need to be sent). The Administrative Clerk II is budgeted in the Finance Department.

Indicator	Prior Year Actuals				Target	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Goal	2018-2019 Estimate	2019-2020 Goal
 % - Review of discretionary planning applications for initial completeness within 30 days (Effectiveness)*	38%	43%	85%	85%	88%	85%
 % - Building plan checks of large projects (>\$250k) completed in six weeks (Efficiency)	93%	97%	90%	85%	95%	90%
 % - Building plan checks completed over-the-counter (Efficiency)	No Data	24%	30%	20%	10%	30%
 % - Code Enforcement cases with an initial response within two days (Efficiency)*	75%	56%	90%	50%	65%	90%
 % - Division level traffic and parking requests addressed within 10 days (Efficiency)*	No Data	52%	95%	65%	75%	95%
<b>Workload Trends</b>						
 # - Walk-in customers served at Permit Center <sup>1</sup>	20,410	21,117	22,600	15,000	17,000	15,000
 # - Discretionary planning applications reviewed	101	129	120	120	110	120
 # - Temporary encroachments issued (New)	No Data	No Data	No Data	200	500	300
 # - Code Enforcement cases	381	644	394	900	600	900
 # - Public Information and Civic Engagement Opportunities on Environmental Initiatives <sup>2</sup>	70	48	50	50	65	55
 # - Individuals Reached with Education on Environmental Initiatives <sup>3</sup>	NA	NA	NA	NA	7000	2150

\*Revised performance measures beginning FY 2019

<sup>1</sup> Community Development purchased new software to track counter traffic. Total numbers reported reduced due to an operational improvement for sign in procedures.

<sup>2</sup> Public Information and Civic Engagement Opportunities via community study sessions, Sustainability Task Force meetings, website announcements, citywide newsletter articles, community meetings, advertisements in the local papers, presentations to community groups, and staff reports on environmental initiatives. This public outreach effort serves to provide timely and relevant information to educate the community and promote the City's ongoing environmental sustainability work.

<sup>3</sup> This number only includes counts that can be made, such as individuals at presentations, meetings, tablings, events, etc. This number does NOT include web, newspaper, social media, and recordings/broadcasting outreach numbers.

## AMENDMENTS TO FY 2019-20 APPROVED BUDGET BY DEPARTMENT

Fund	Program	Category	Description	Expenditures
<b>Information Technology</b>				
General Fund	GIS	Salary & Wages	Add IS Specialist in lieu of vacant GIS Technician	2,160
IT Fund	Information Technology	Salary & Wages	Part-time GIS Technician in lieu of IT Intern hours	(10,216)
IT Fund	Information Technology	Contract & Professional Services	Carryforward Document Scanning Services - HR Documents	20,000
IT Fund	Information Technology	Materials & Services	Carryforward OnBase Hyland Software & Maintenance	18,000
IT Fund	Information Technology	Contract & Professional Services	Carryforward Document Scanning Services - Public Works Documents	50,000
IT Fund	Information Technology	Property & Equipment	Carryforward ERP Implementation Consultant	43,376
<b>TOTAL</b>				<b>\$123,320</b>

**Changes from Approved Budget:**

A vacant GIS Technician position has been reclassified to an IS Specialist. The generalized IS Specialist position will support all City services, including Help Desk support, hardware/software deployments and maintenance, website maintenance, etc. The duties formerly conducted by the GIS Technician will be performed by a new part-time GIS Technician, for which the cost is fully offset by the elimination of IT Intern hours. This re-organization results in an overall savings of \$8,056.

Unspent funds for various scanning services and software implementations are being carried forward to FY 2019-20. These projects are in currently in progress and expected to be completed in FY 2019-20.

Indicator	Prior Year Actuals				Target	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget
 # - City Meetings/Events Broadcasted/Recorded	68	64	67	75	72	73
 # - Granicus internet viewers of City meetings	15,987	18,184	12,600	12,600	13,178	13,600
 # - Website e-Notification Subscribers	5,504	5,660	2,200	5,660	5,804	5,900
 \$ - I.T. Spending per Enterprise employee	\$3,670	\$5,567	\$5,321	\$5,321	\$7,186	\$7,190

\*Adopted expenditures for I.T. divided by number of total employees. Benchmarked against multiple industry standards per Gartner 2013 (all industry standard of \$13,197; Local/State Government standard of \$7,060). Determines the amount of IT support the average enterprise employee receives.

## AMENDMENTS TO FY 2019-20 APPROVED BUDGET BY DEPARTMENT

Fund	Program	Category	Description	Expenditures
<b>Public Works</b>				
CIP Fund	Civil Engineering	Capital Improvement Projects	Polliwog Playground Resurfacing and Equipment	1,000,000
CIP Fund	Civil Engineering	Capital Improvement Projects	Construct Permanent Band Stage at Polliwog Park	100,000
CIP Fund	Civil Engineering	Capital Improvement Projects	Fire Station 1 Diesel Exhaust Removal System	30,000
CIP Fund	Civil Engineering	Capital Improvement Projects	Senior Center and Scout House	450,000
CIP Fund	Civil Engineering	Capital Improvement Projects	School District Project TBD	250,000
CIP Fund	Street Repair	Capital Improvement Projects	ALPR Pole on Sepulveda Blvd	150,000
CIP Fund	Civil Engineering	Capital Improvement Projects	Facilities Improvements	(200,000)
County Parking Lots	County Lot B	Debt Service	Parking Lot B Meter Land Lease to County	33,000
County Parking Lots	County Lot C	Debt Service	Parking Lot C Meter Land Lease to County	99,000
Fleet Fund	Fleet Replacement	Materials & Services	New Fleet Management Software	50,000
Fleet Fund	Fleet Replacement	Property & Equipment	Carryforward Replacement of PD Animal Control Truck	79,722
Fleet Fund	Fleet Replacement	Property & Equipment	Carryforward Purchase of New PW CCTV Vehicle	30,000
Fleet Fund	Fleet Replacement	Property & Equipment	Carryforward Purchase of New PW Electrician Truck	50,000
Fleet Fund	Fleet Replacement	Property & Equipment	Carryforward Purchase of New PW Inspector Truck	50,000
Streets & Highways Fund	Street Repair	Capital Improvement Projects	Annual Slurry Seal Program	(385,000)
Streets & Highways Fund	Street Repair	Capital Improvement Projects	Annual Curb, Gutter and Ramp Replacement	(65,000)
Streets & Highways Fund	Civil Engineering	Internal Services Charges	Administrative Service Charges	52,000
General Fund	Civil Engineering	Salary & Wages	Part-Time Employee Salary Adjustment	1,042
General Fund	Civil Engineering	Transfers Out	Transfer to Fleet Fund for net new PW Inspector Truck	50,000
General Fund	Street Repair	Transfers Out	Transfer to Fleet Fund for net new PW Electrician Truck	50,000
Measure M Fund	Street Repair	Capital Improvement Projects	Rowell Avenue Sidewalk Connection (Curtis & 1st St.)	(640,000)
Measure M Fund	Street Repair	Capital Improvement Projects	Traffic Signal Pole at 15th & Highland	280,000
Measure R Fund	Street Repair	Capital Improvement Projects	Aviation (West-side) and 33rd Sidewalk	(320,000)
Measure R Fund	Street Repair	Capital Improvement Projects	Rosecrans Bike Lane Improvements	240,000
Measure R Fund	Street Repair	Internal Services Charges	Administrative Service Charges	18,000
Parking Fund	Street Meters & Lots	Capital Improvement Projects	North MB Tree and Grate Installations	200,000
Parking Fund	Street Meters & Lots	Capital Improvement Projects	Parking Structure Structural Rehab: Lot 4	250,000
Parking Fund	Street Meters & Lots	Capital Improvement Projects	Parking Meter Upgrades	1,400,000
Prop C Fund	Civil Engineering	Capital Improvement Projects	Street Resurfacing: Arterial & Collector	(300,000)
Refuse Fund	Refuse Management	Capital Improvement Projects	City-Owned Refuse Enclosure Improvements	500,000
Stormwater Fund	Storm Drain Maint.	Capital Improvement Projects	CCTV Storm Drain System	150,000
Stormwater Fund	Storm Drain Maint.	Capital Improvement Projects	Storm Drain Debris Collection Devices	(150,000)
Stormwater Fund	Storm Drain Maint.	Capital Improvement Projects	Joint Watershed Project: Hermosa Greenbelt	(500,000)
Street Lighting Fund	Street Lighting	Utilities	Electricity Savings due to Purchase of Edison Light Poles	(60,000)
Street Lighting Fund	Street Lighting	Capital Improvement Projects	Annual Streetlight Replacement	35,000
Wastewater Fund	Sewer Maintenance	Transfers Out	Transfer to Fleet Fund for net new PW CCTV Vehicle	30,000
Water Fund	Water Administration	Capital Improvement Projects	Replacing and Modernizing Automated Water Monitoring System	200,000
<b>TOTAL</b>				<b>\$3,207,764</b>

### Changes from Approved Budget:

The Five Year Capital Improvement Program was analyzed and reprioritized during the second year of the biennial budget process. Further information on items categorized as Capital Improvement Projects can be found in the Capital Budget Summary section of this document and at [www.citymb.info/CIP](http://www.citymb.info/CIP).

As part of an effort to improve and integrate digital fleet management, the Fleet Maintenance division is allocating funds for new software to provide "smart" vehicle tracking solutions including remote GPS and mileage updates, fuel management, and vehicle status. Fleet Maintenance expects savings in the reduction of manual entry and increased opportunity for benchmarking fleet data.

Due to delays in purchasing some new and replacement vehicles, unspent funds budgeted in the Fleet Fund are being carried forward to FY 2019-20. Appropriate transfers out from applicable funds are included for all net new vehicles added to the fleet.

Part-time Salaries were adjusted to meet State minimum wage requirements and/or to bring wages in line with the full-time equivalent.

Savings in the cost of Electricity are the result of purchasing street light poles from Southern California Edison. The City now owns and maintains these poles.

Administrative Services Charges were increased based on the anticipated capital project activity in those funds. Restricted funds such as Gas Tax and Measure R allow for a percentage of construction costs to be allocated for project management and overhead costs, thereby reducing the impact to the City's General Fund.

Indicator	Prior Year Actuals				Target	
	2015-2016 Actual	2016-2017 Actuals	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget
 % · Project designs completed & contracts awarded	71%	59%	70%	74%	73%	86%
 % · Potholes filled w/in 10 days of work order placement	98%	95%	95%	95%	95%	95%
 % · Graffiti sites abated in one or less days	96%	96%	95%	95%	95%	95%
 % · Facilities work orders responded to w/in 10 days	98%	93%	95%	95%	95%	95%
 % · Imported water purchase reductions	7%	10%	22%	11%	10%	18%
 % · Reduction of water use related to conservation, as compared to the baseline set in the 2010 Urban Water Management Plan	33%	32%	35%	27%	28%	35%
 % · Parking meters repaired w/in 2 days of work order	100%	100%	100%	100%	100%	100%
 % · Law Enforcement Vehicles Ready for Duty	86%	95%	90%	95%	95%	95%



# Operating Budget



## SCHEDULE OF REVENUE DETAIL BY FUND

		2017-18	2018-19	2018-19	2019-20	Change from	
		Actual	Adopted	Estimate	Proposed	2018-19 Adopted	
<b>General Fund</b>							
3101	CYr Secured Property Tax	\$24,512,502	\$25,698,500	\$25,983,252	\$27,022,582	\$1,324,082	5.2%
3102	CYr Unsecured Property Tax	953,591	940,000	940,000	940,000	-	-
3103	PYr Secured Property Tax	(49,269)	-	-	-	-	-
3104	PYr Unsecured Property Tax	27,323	20,000	20,000	20,000	-	-
3105	Supplemental Property Tax	696,972	600,000	650,000	600,000	-	-
3106	Property Tax Collection Administratic	(346,114)	(350,000)	(377,226)	(360,000)	(10,000)	2.9%
3107	Interest & Penalties	76,470	80,000	75,000	80,000	-	-
3108	Property Tax in Lieu of VLF	4,446,750	4,669,088	4,669,088	4,809,161	140,073	3.0%
<b>Revenue from Property Tax</b>		<b>\$30,318,225</b>	<b>\$31,657,588</b>	<b>\$31,960,114</b>	<b>\$33,111,743</b>	<b>\$1,454,155</b>	<b>4.6%</b>
3201	Sales & Use Tax	\$8,970,808	\$9,150,000	\$9,072,249	\$9,150,000	\$0	-
3202	Franchise Tax	1,262,037	1,155,700	1,200,000	1,155,700	-	-
3203	Transient Occupancy Tax	3,764,684	4,500,000	4,525,000	4,750,000	250,000	5.6%
3204	Business License Tax	3,718,418	3,811,000	3,850,000	3,946,250	135,250	3.5%
3206	Real Estate Transfer Tax	788,205	750,000	750,000	765,000	15,000	2.0%
3207	PSAF Sales Tax	401,471	386,250	386,250	386,250	-	-
3216	SB 1186 Disability Access & Educati	31	-	-	-	-	-
3217	AB 1379 Disability Access & Educati	-	1,000	1,000	1,000	-	-
<b>Revenue from Other Taxes</b>		<b>\$18,905,654</b>	<b>\$19,752,950</b>	<b>\$19,783,499</b>	<b>\$20,153,200</b>	<b>\$400,250</b>	<b>2.0%</b>
3301	Building Permits	\$2,118,129	\$1,890,000	\$1,890,000	\$1,650,000	(\$240,000)	(12.7%)
3302	Other Construction Permits	592,412	525,000	525,000	525,000	-	-
3303	Home Occupation Permits	3,741	5,100	5,100	5,100	-	-
3304	Fire Code Permits - Annual	132,837	125,000	140,000	125,000	-	-
3305	Fire Permits - One Time	49,615	50,000	35,000	50,000	-	-
3306	Outdoor Facilities Permits	1,112	500	500	500	-	-
3307	Film Permits	63,473	90,000	75,000	90,000	-	-
3309	Building Permits Surcharge	209,324	189,000	189,000	165,000	(24,000)	(12.7%)
3310	Police Alarm Permits	74,903	76,500	76,500	76,500	-	-
3311	Fire Construction Inspections	59,346	50,000	54,000	50,000	-	-
3312	Studio Tenant Fees	3,956	4,000	2,300	4,000	-	-
3350	Other Permits	3,572	4,240	4,240	4,240	-	-
3361	Animal License Fees	53,251	52,000	52,000	52,000	-	-
<b>Revenue from Permits</b>		<b>\$3,365,671</b>	<b>\$3,061,340</b>	<b>\$3,048,640</b>	<b>\$2,797,340</b>	<b>(\$264,000)</b>	<b>(8.6%)</b>
3401	Vehicle Code Fines	\$130,761	\$125,000	\$125,000	\$125,000	-	-
3402	Parking Citations	2,241,452	2,350,000	2,250,000	2,250,000	(100,000)	(4.3%)
3404	Comm Dev Fines	31,361	12,000	20,000	12,000	-	-
3421	Municipal Code Fines	68,734	60,000	52,000	60,000	-	-
<b>Revenue from Fines &amp; Forfeitures</b>		<b>\$2,472,308</b>	<b>\$2,547,000</b>	<b>\$2,447,000</b>	<b>\$2,447,000</b>	<b>(\$100,000)</b>	<b>(3.9%)</b>
3501	Interest Earnings	\$810,507	\$875,480	\$880,099	\$919,254	\$43,774	5.0%
3505	Installment Fund Earnings	\$57	\$0	\$150	\$0	\$0	-
3506	Unrealized Investment Gain/Loss	(410,542)	-	-	-	-	-
3509	Other Interest Income	11,122	5,420	3,898	-	(5,420)	-
3510	Loan Principal	51,998	1,489,902	1,494,268	-	(1,489,902)	-
3511	Misc. Rents & Concessions	30,417	32,960	35,060	33,949	989	3.0%
3512	Golf Course Rent	7,870	10,000	10,000	10,000	-	-
3513	Tennis Club Rent	268,517	299,000	301,415	306,000	7,000	2.3%
3514	Tennis Club Percent Rent	56,733	190,000	180,000	190,000	-	-
3515	Marriott Hotel Rent	670,993	1,265,000	1,265,000	1,300,000	35,000	2.8%
3516	Minimum Hotel Rent Payments	399,996	400,000	399,996	400,000	-	-
3517	Wireless Communication Income	168,169	171,604	171,604	176,752	5,148	3.0%
3518	1334 Building Lease	85,200	41,314	41,314	42,553	1,239	3.0%
3519	Metlox Lease Payments	503,121	511,069	511,069	518,952	7,883	1.5%
3520	Investment Amortization	(80,714)	(75,000)	-	(75,000)	-	-
3531	Tennis Club Parking Lot Lease	29,784	32,000	32,000	32,000	-	-
3532	Mall Parking Lot Lease	134,446	135,960	135,960	140,039	4,079	3.0%
3533	Post Office Lease	41,459	53,800	53,800	53,800	-	-
3534	Library Parking Lot Lease	5,743	6,200	6,200	6,200	-	-
<b>Revenue from Use of Property &amp; Money</b>		<b>\$2,784,876</b>	<b>\$5,444,709</b>	<b>\$5,521,833</b>	<b>\$4,054,499</b>	<b>(\$1,390,210)</b>	<b>(25.5%)</b>

## SCHEDULE OF REVENUE DETAIL BY FUND

		2017-18	2018-19	2018-19	2019-20	Change from	
		Actual	Adopted	Estimate	Proposed	2018-19 Adopted	
3601	Vehicle in Lieu	\$18,680	\$15,000	\$17,276	\$15,000	-	-
3602	Homeowners Property Tax Relief	150,422	150,000	150,000	150,000	-	-
3604	State Mandated Cost Reimbursemer	11,256	11,500	12,081	15,000	3,500	30.4%
3605	BCHD Grant	29,359	29,000	29,000	29,000	-	-
3607	STC Reimbursement	14,246	3,850	3,850	3,850	-	-
3608	POST Reimbursement	14,908	25,000	25,000	25,000	-	-
3613	Miscellaneous Revenue	16,000	-	-	-	-	-
3617	State Grant Programs	-	-	20,000	225,000	225,000	-
3618	Federal Grant Programs	17,766	-	-	103,124	103,124	-
3622	Proposition A Project Specific	91,034	75,000	65,929	75,000	-	-
<b>Revenue from Other Governments</b>		<b>\$363,671</b>	<b>\$309,350</b>	<b>\$323,136</b>	<b>\$640,974</b>	<b>\$331,624</b>	<b>107.2%</b>
3701	New Residential Unit Fee	\$1,831	5,000	\$4,900	\$5,000	-	-
3702	Building Record Report Fees	147,449	\$135,000	115,000	135,000	-	-
3703	Building Plan Check Fees	1,807,116	1,800,000	1,800,000	1,800,000	-	-
3704	Planning Filing Fees	254,428	289,000	290,000	265,000	(24,000)	(8.3%)
3705	Microfilm Fees	187,552	157,500	157,500	137,500	(20,000)	(12.7%)
3706	Reproduction Fees	18,895	30,000	25,000	30,000	-	-
3707	Police False Alarm Fees	80,913	105,000	95,000	105,000	-	-
3708	Police Service Fees	181,329	50,000	50,000	50,000	-	-
3709	Special Event OT Reimbursement	124,420	125,000	180,000	145,000	20,000	16.0%
3710	DUI Cost Recovery	15,262	25,000	28,000	25,000	-	-
3711	Booking Fees	13,614	19,000	18,000	19,000	-	-
3712	Book Removal	3,888	6,000	5,000	6,000	-	-
3713	Vehicle Release Fee	72,342	85,000	80,000	85,000	-	-
3714	Animal Impound Fees	928	1,800	1,200	1,800	-	-
3715	Fire Services Fees	418,825	220,000	380,000	220,000	-	-
3716	Ambulance Fees	863,520	810,000	550,000	730,000	(80,000)	(9.9%)
3717	Fire Plan Check	227,168	76,000	120,000	100,000	24,000	31.6%
3718	Fire Inspection Fees	2,372	5,000	5,000	5,000	-	-
3719	Public Works Misc Fees	19,542	20,000	140,000	20,000	-	-
3725	Traffic Engineering Services	20,741	10,000	11,000	10,000	-	-
3726	Appeal Fees	-	500	500	500	-	-
3727	Traffic Engineer - Special Events	650	300	300	300	-	-
3728	Community Development Reimburse	11,641	130,000	27,330	100,000	(30,000)	(23.1%)
3734	Right of Way Permits	1,001,664	720,000	720,000	720,000	-	-
3735	Inter-City Median Maintenance	-	7,000	7,484	7,000	-	-
3736	Sepulveda Sweeping Reimbursemer	973	2,000	6,000	2,000	-	-
3771	Facility & Parks Reservations	725,304	625,000	625,000	675,000	50,000	8.0%
3772	Special Activities Classes	499,382	120,000	125,000	120,000	-	-
3773	Special Events	355,695	438,250	475,000	500,000	61,750	14.1%
3774	Tennis Operations	166,171	441,000	440,000	441,000	-	-
3776	Arts/Education Classes	251,213	233,000	233,000	280,000	47,000	20.2%
3778	Sports Leagues & Tournaments	367,564	281,000	300,000	281,000	-	-
3779	Sports Classes	518,002	615,300	635,000	615,300	-	-
3780	Swimming Classes	559,643	538,000	538,000	538,000	-	-
3784	Concerts in the Park	54,127	65,000	65,000	70,000	5,000	7.7%
3786	Older Adults Activities	101,289	100,000	82,000	100,000	-	-
3791	Returned Check Fees	156	500	500	500	-	-
<b>Revenue from Service Charges</b>		<b>\$9,075,609</b>	<b>\$8,291,150</b>	<b>\$8,335,714</b>	<b>\$8,344,900</b>	<b>\$53,750</b>	<b>0.6%</b>
3896	Operating Service Transfers	\$3,180,388	\$3,572,530	\$3,637,530	\$3,594,530	\$22,000	0.6%
<b>Revenue from Interfund Charges &amp; Transf</b>		<b>\$3,180,388</b>	<b>\$3,572,530</b>	<b>\$3,637,530</b>	<b>\$3,594,530</b>	<b>22,000</b>	<b>0.6%</b>
3902	Sale of Property	\$10,345	\$2,500	\$1,000	\$2,500	-	-
3905	Cash Over/Short	29	-	-	-	-	-
3909	Bad Debt Recovery	40,605	25,000	25,000	25,000	-	-
3910	Contributions from Private Parties	-	-	5,000	-	-	-
3913	Workers Comp Salary Continuation	958,624	750,000	1,100,000	750,000	-	-
3946	Public Works Reimbursement	1,179	-	1,058	-	-	-
3947	City Store Sales	2,125	-	175	-	-	-
3994	P-Card Incentive	43,122	40,000	40,000	40,000	-	-
3995	Miscellaneous Revenues	124,755	50,000	75,000	50,000	-	-
<b>Miscellaneous Revenue</b>		<b>\$1,180,784</b>	<b>\$867,500</b>	<b>\$1,247,233</b>	<b>\$867,500</b>	<b>\$0</b>	<b>-</b>
<b>Total General Fund</b>		<b>\$71,647,186</b>	<b>\$75,505,117</b>	<b>\$76,305,699</b>	<b>\$76,012,686</b>	<b>\$507,569</b>	<b>0.7%</b>

## SCHEDULE OF REVENUE DETAIL BY FUND

	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	<i>Change from 2018-19 Adopted</i>	
<b>Street Lighting &amp; Landscaping Fund</b>						
3211 CYr Assessments	\$268,183	\$267,477	\$267,431	\$267,283	(194)	(0.1%)
3212 PYr Assessments	-	2,900	2,900	2,900	-	-
3213 CYr Streetscape Assessments	107,289	107,006	107,006	107,005	(1)	(0.0%)
3214 PYr Streetscape Assessments	-	500	500	500	-	-
3501 Interest Earnings	1	-	-	-	-	-
3506 Unrealized Investment Gain/Loss	81	-	-	-	-	-
3899 Transfers In	18,429	16,591	16,591	17,112	521	3.1%
<b>Total Street Lighting &amp; Landscaping Fund</b>	<b>\$393,983</b>	<b>\$394,474</b>	<b>\$394,428</b>	<b>\$394,800</b>	<b>\$326</b>	<b>0.1%</b>
<b>Streets &amp; Highways Fund</b>						
3501 Interest Earnings	56,391	55,609	56,547	58,389	2,780	5.0%
3506 Unrealized Investment Gain/Loss	(35,463)	-	-	-	-	-
3609 State Gas Tax 2105	186,687	207,651	201,430	200,226	(7,425)	(3.6%)
3610 State Gas Tax 2106	126,503	125,194	123,749	123,024	(2,170)	(1.7%)
3611 State Gas Tax 2107	262,054	263,775	270,550	268,926	5,151	2.0%
3613 Miscellaneous Grants	10,705	-	100,000	-	-	-
3614 SB 821 TDA	46,701	24,066	24,066	26,000	1,934	8.0%
3637 State Gas Tax 2103	132,627	135,814	127,669	307,007	171,193	126.0%
3638 Measure R Regional	-	-	150,000	-	-	-
3642 Highway Users Loan	40,344	40,344	40,587	40,587	243	0.6%
3643 Road Maintenance Rehab	207,943	593,786	570,710	595,710	1,924	0.3%
<b>Total Streets &amp; Highways Fund</b>	<b>\$1,034,492</b>	<b>\$1,446,239</b>	<b>\$1,665,308</b>	<b>\$1,619,869</b>	<b>\$173,630</b>	<b>12.0%</b>
<b>Asset Forfeiture Fund</b>						
3501 Interest Earnings	\$9,348	\$8,000	\$9,319	\$8,000	-	-
3506 Unrealized Investment Gain/Loss	(5,609)	-	-	-	-	-
3615 Fed Forfeitures - DOJ Local	24,463	-	-	-	-	-
3627 State Forfeitures - Regional	10,378	-	5,202	-	-	-
3629 Fed Forfeitures - Treas Regional	(1)	-	-	-	-	-
<b>Total Asset Forfeiture Fund</b>	<b>\$38,579</b>	<b>\$8,000</b>	<b>\$14,521</b>	<b>\$8,000</b>	<b>\$0</b>	<b>-</b>
<b>Police Safety Grants Fund</b>						
3501 Interest Earnings	\$3,138	\$2,217	\$4,169	\$2,328	111	5.0%
3506 Unrealized Investment Gain/Loss	(2,129)	-	-	-	-	-
3617 State SLES Program	139,416	139,000	139,000	139,000	-	-
<b>Total Federal Law Enforcement Services F</b>	<b>\$140,425</b>	<b>\$141,217</b>	<b>\$143,169</b>	<b>\$141,328</b>	<b>\$111</b>	<b>0.1%</b>
<b>Proposition A Fund</b>						
3221 Transit Sales Tax	\$658,403	\$694,598	\$694,598	\$728,752	\$34,154	4.9%
3501 Interest Earnings	-	-	65	-	-	-
3506 Unrealized Investment Gain/Loss	20	-	-	-	-	-
3760 Dial-A-Ride Fares	6,415	6,000	6,000	6,000	-	-
3761 Bus Pass Subsidies	1,172	1,200	1,200	1,200	-	-
3995 Miscellaneous Revenues	17,976	17,500	17,500	17,500	-	-
3996 City Funds Exchange	-	230,000	230,000	285,714	55,714	24.2%
<b>Total Proposition A Fund</b>	<b>\$683,986</b>	<b>\$949,298</b>	<b>\$949,363</b>	<b>\$1,039,166</b>	<b>\$89,868</b>	<b>9.5%</b>
<b>Proposition C Fund</b>						
3221 Transit Sales Tax	\$545,025	\$576,151	\$576,151	\$604,481	\$28,330	4.9%
3501 Interest Earnings	72,801	64,985	83,493	68,234	3,249	5.0%
3506 Unrealized Investment Gain/Loss	(46,994)	-	-	-	-	-
3641 Measure R SB Highway	22,840	-	50,000	-	-	-
<b>Total Proposition C Fund</b>	<b>\$593,672</b>	<b>\$641,136</b>	<b>\$709,644</b>	<b>\$672,715</b>	<b>\$31,579</b>	<b>4.9%</b>
<b>AB 2766 Fund</b>						
3501 Interest Earnings	\$1,978	\$1,154	\$2,808	\$1,212	58	5.0%
3506 Unrealized Investment Gain/Loss	(1,385)	-	-	-	-	-
3621 AB 2766 Air Quality	45,414	46,000	46,000	46,000	-	-
<b>Total AB 2766 Fund</b>	<b>\$46,007</b>	<b>\$47,154</b>	<b>\$48,808</b>	<b>\$47,212</b>	<b>\$58</b>	<b>0.1%</b>

## SCHEDULE OF REVENUE DETAIL BY FUND

		2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	<i>Change from 2018-19 Adopted</i>	
<b>Measure R</b>							
3224	Proposition R Sales Tax	\$409,046	\$432,122	\$432,122	\$453,410	\$21,288	4.9%
3501	Interest Earnings	27,082	26,103	27,688	27,408	1,305	5.0%
3506	Unrealized Investment Gain/Loss	(17,141)	-	-	-	-	-
<b>Total Measure R Fund</b>		<b>\$418,987</b>	<b>\$458,225</b>	<b>\$459,810</b>	<b>\$480,818</b>	<b>\$22,593</b>	4.9%
<b>Measure M</b>							
3225	Measure M Sales Tax	\$370,688	\$489,728	\$489,728	\$513,809	\$24,081	4.9%
3501	Interest Earnings	-	-	11,464	-	-	-
<b>Total Measure M Fund</b>		<b>\$370,688</b>	<b>\$489,728</b>	<b>\$501,192</b>	<b>\$513,809</b>	<b>\$24,081</b>	4.9%
<b>Capital Improvement Fund</b>							
3203	Transient Occupancy Tax	\$664,396	\$794,118	783,016	\$810,000	\$15,882	2.0%
3308	Park Development/Quimby	18,170	21,804	27,255	21,804	-	-
3402	Parking Citations	98,664	110,000	110,000	110,000	-	-
3505	Installment Fund Earnings	278	-	800	-	-	-
3612	Aid to Cities/STP-Local	384,890	-	96,359	-	-	-
3613	Miscellaneous Grants	270,000	-	30,000	-	-	-
3617	State Grant Programs	28,928	-	707,775	-	-	-
3618	Federal Grant Programs	1,280,328	300,000	455,819	-	(300,000)	-
3622	Prop A Project Specific	-	-	-	600,000	600,000	-
3751	Parking Meters	636,154	685,000	680,000	685,000	-	-
3899	Transfers In	-	-	-	100,000	100,000	-
3910	Contributions From Private Parties	700,359	-	200,000	-	-	-
3995	Miscellaneous Revenues	-	-	1,902	-	-	-
<b>Total Capital Improvement Fund</b>		<b>\$4,082,167</b>	<b>\$1,910,922</b>	<b>\$3,092,926</b>	<b>\$2,326,804</b>	<b>\$415,882</b>	21.8%
<b>Underground Utility Construction Fund</b>							
3501	Interest Earnings	\$3,072	3,124	3,108	\$3,280	156	5.0%
3504	Construction Fund Earnings	1,617	-	-	-	-	-
3506	Unrealized Investment Gain/Loss	555	-	-	-	-	-
<b>Total Underground Utility Construction Fund</b>		<b>\$5,244</b>	<b>3,124</b>	<b>3,108</b>	<b>\$3,280</b>	<b>\$156</b>	5.0%
<b>Water Fund</b>							
3501	Interest Earnings	\$553,811	\$458,728	\$647,436	\$481,664	22,936	5.0%
3506	Unrealized Investment Gain/Loss	(363,815)	-	-	-	-	-
3520	Investment Amortization	(35,558)	(45,000)	-	(45,000)	-	-
3737	Utility Service Charge	15,408,059	14,950,000	14,950,000	15,000,000	50,000	0.3%
3738	Utility Connection Fees	28,891	100,000	100,000	100,000	-	-
3740	Meter Installation	54,935	55,000	88,000	55,000	-	-
3746	Penalties	38,387	40,000	40,000	40,000	-	-
3902	Sale of Property	2,580	10,000	5,000	10,000	-	-
3909	Bad Debt Recovery	4,632	4,000	5,000	4,000	-	-
3916	Bad Debt Writeoff	(14,684)	(9,000)	(9,000)	(9,000)	-	-
3995	Miscellaneous Revenues	7,197	10,000	1,000	10,000	-	-
<b>Total Water Fund</b>		<b>\$15,684,435</b>	<b>\$15,573,728</b>	<b>\$15,827,436</b>	<b>\$15,646,664</b>	<b>\$72,936</b>	0.5%
<b>Stormwater Fund</b>							
3501	Interest Earnings	\$18,513	\$18,237	\$20,576	\$19,149	912	5.0%
3506	Unrealized Investment Gain/Loss	(11,645)	-	-	-	-	-
3520	Investment Amortization	(1,344)	-	-	-	-	-
3737	Utility Service Charge	345,406	345,000	345,000	345,000	-	-
3748	Street Sweeping	4,484	4,484	4,484	4,484	-	-
<b>Total Stormwater Fund</b>		<b>\$355,414</b>	<b>\$367,721</b>	<b>\$370,060</b>	<b>\$368,633</b>	<b>\$912</b>	0.2%
<b>Wastewater Fund</b>							
3351	Fats, Oil, Grease Permit	20,909	\$20,000	\$20,000	\$20,000	-	-
3501	Interest Earnings	156,105	124,274	175,103	130,488	6,214	5.0%
3506	Unrealized Investment Gain/Loss	(103,445)	-	-	-	-	-
3520	Investment Amortization	(9,948)	(15,000)	-	(15,000)	-	-
3737	Utility Service Charges	3,371,642	3,300,000	3,300,000	3,300,000	-	-
3738	Utility Connection Fees	18,524	80,000	10,000	80,000	-	-
3746	Penalties	10,463	11,000	11,000	11,000	-	-
3916	Bad Debt Writeoff	(3,765)	(2,000)	(2,000)	(2,000)	-	-
<b>Total Wastewater Fund</b>		<b>\$3,460,485</b>	<b>\$3,518,274</b>	<b>\$3,514,103</b>	<b>\$3,524,488</b>	<b>\$6,214</b>	0.2%

## SCHEDULE OF REVENUE DETAIL BY FUND

		2017-18	2018-19	2018-19	2019-20	Change from	
		Actual	Adopted	Estimate	Proposed	2018-19	Adopted
<b>Refuse Fund</b>							
3501	Interest Earnings	\$14,865	\$13,398	\$18,757	\$14,068	670	5.0%
3506	Unrealized Investment Gain/Loss	(9,571)	-	-	-	-	-
3520	Investment Amortization	(973)	(1,000)	-	(1,000)	-	-
3613	Miscellaneous Grants	18,816	10,000	9,100	10,000	-	-
3732	Residential City Cost Recovery	287,314	300,000	300,000	300,000	-	-
3733	Commercial City Cost Recovery	196,690	195,000	195,000	195,000	-	-
3742	Residential Refuse Fee	2,175,225	2,193,755	2,193,755	2,193,755	-	-
3743	Commercial Refuse Fee	1,491,792	1,541,869	1,541,869	1,541,869	-	-
3746	Penalties	19,331	8,000	34,000	8,000	-	-
3747	Recycling	36,256	36,000	36,000	36,000	-	-
3748	Street Sweeping	-	-	(286)	-	-	-
3750	Waste Management Plan	103,321	60,000	-	60,000	-	-
3916	Bad Debt Writeoff	(4,765)	(3,000)	(3,000)	(3,000)	-	-
3995	Miscellaneous Revenues	1,795	300	4,900	300	-	-
<b>Total Refuse Fund</b>		<b>\$4,330,096</b>	<b>\$4,354,322</b>	<b>\$4,330,095</b>	<b>\$4,354,992</b>	<b>\$670</b>	<b>0.0%</b>
<b>Parking Fund</b>							
3209	BID - A License Surcharge	\$109,993	\$108,000	\$108,000	\$108,000	-	-
3210	BID - B License Surcharge	28,771	29,000	29,000	29,000	-	-
3501	Interest Earnings	26,229	29,598	30,267	31,078	1,480	5.0%
3505	Installment Fund Earnings	116	-	200	-	-	-
3506	Unrealized Investment Gain/Loss	(15,833)	-	-	-	-	-
3520	Investment Amortization	(1,808)	(3,000)	-	(3,000)	-	-
3751	Parking Meters	2,047,886	2,170,000	2,300,000	3,870,000	1,700,000	78.3%
3752	Parking Lot Spaces	219,823	225,000	225,000	225,000	-	-
3758	Cash Key Parking Program	88,142	-	-	-	-	-
3759	Permit Parking Program	650	3,000	3,100	3,000	-	-
3910	Contribution From Private Parties	9,099	15,000	10,000	15,000	-	-
3995	Miscellaneous Revenues	20,914	21,000	20,500	21,000	-	-
<b>Total Parking Meter Fund</b>		<b>\$2,533,982</b>	<b>\$2,597,598</b>	<b>\$2,726,067</b>	<b>\$4,299,078</b>	<b>\$1,701,480</b>	<b>65.5%</b>
<b>County Parking Lots Fund</b>							
3753	Parking Lot B Meters	\$157,778	\$160,000	\$160,000	\$210,000	50,000	31.3%
3754	Parking Lot C Meters	631,480	620,000	620,000	820,000	200,000	32.3%
3755	Parking Lot B Spaces	1,350	2,500	1,800	2,500	-	-
3756	Parking Lot C Spaces	11,220	11,000	11,000	11,000	-	-
<b>Total County Parking Lots Fund</b>		<b>\$801,828</b>	<b>\$793,500</b>	<b>\$792,800</b>	<b>\$1,043,500</b>	<b>\$250,000</b>	<b>31.5%</b>
<b>State Pier &amp; Parking Lot Fund</b>							
3501	Interest Earnings	\$28,198	\$28,984	\$19,603	\$30,433	1,449	5.0%
3506	Unrealized Investment Gain/Loss	(17,525)	-	-	-	-	-
3511	Misc. Rents & Concessions	6,353	-	-	-	-	-
3520	Investment Amortization	(1,905)	(3,000)	-	(3,000)	-	-
3751	Parking Meters	537,225	590,000	590,000	775,000	185,000	31.4%
3910	Contributions From Private Parties	303,792	-	84,986	-	-	-
3995	Miscellaneous Revenues	1,009	1,000	1,200	1,000	-	-
<b>Total State Pier &amp; Parking Lot Fund</b>		<b>\$857,147</b>	<b>\$616,984</b>	<b>\$695,789</b>	<b>\$803,433</b>	<b>\$186,449</b>	<b>30.2%</b>
<b>Insurance Reserve Fund</b>							
3850	Workers Comp Billing	\$3,858,840	\$4,933,680	\$4,933,680	\$4,933,680	\$0	-
3851	Unemployment Billings	34,920	25,020	25,020	25,020	-	-
3852	Liability Insurance Billings	3,179,100	1,843,020	1,843,020	1,843,020	-	-
3906	Insurance Recoveries	17,834	-	236,266	-	-	-
3911	Cobra Payments	49	-	100	-	-	-
3914	Excess of SIR Recoveries	2,055	50,000	-	50,000	-	-
3995	Miscellaneous Revenues	9	-	43	-	-	-
<b>Total Insurance Reserve fund</b>		<b>\$7,092,807</b>	<b>\$6,851,720</b>	<b>\$7,038,129</b>	<b>\$6,851,720</b>	<b>\$0</b>	<b>-</b>
<b>Information Technology Fund</b>							
3860	Information Technology Charge	\$2,283,324	\$2,718,124	\$2,718,124	\$2,814,647	\$96,523	3.6%
<b>Total Information Technology Fund</b>		<b>\$2,283,324</b>	<b>\$2,718,124</b>	<b>\$2,718,124</b>	<b>\$2,814,647</b>	<b>\$96,523</b>	<b>3.6%</b>

## SCHEDULE OF REVENUE DETAIL BY FUND

		2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	<i>Change from 2018-19 Adopted</i>	
<b>Fleet Management Fund</b>							
3853	Fleet Rental Charge	1,038,420	\$1,342,998	1,342,998	\$1,363,488	20,490	1.5%
3854	Fleet Maintenance Charge	964,204	1,161,768	1,289,956	1,199,607	37,839	3.3%
3899	Transfers In	-	173,500	43,500	130,000	(43,500)	(25.1%)
3901	Damage Claims	6,645	-	-	-	-	-
3902	Sale of Property	22,111	-	29,203	-	-	-
3942	Reimbursement Gas Charges MBUS	17,092	25,000	25,000	25,000	-	-
3995	Miscellaneous Revenues	-	-	7,500	-	-	-
<b>Total Fleet Management Fund</b>		<b>\$2,048,472</b>	<b>\$2,703,266</b>	<b>\$2,738,157</b>	<b>\$2,718,095</b>	<b>\$14,829</b>	<b>0.5%</b>
<b>Building Maintenance &amp; Operations Fund</b>							
3861	Building Maintenance	\$1,530,929	\$1,922,340	\$1,851,246	\$1,951,560	\$29,220	1.5%
3862	Warehouse Sales	77,643	105,894	102,236	106,975	1,081	1.0%
3863	Garage Sales	22,604	25,000	25,000	25,000	-	-
<b>Total Building Maintenance &amp; Operation F</b>		<b>\$1,631,176</b>	<b>\$2,053,234</b>	<b>\$1,978,482</b>	<b>\$2,083,535</b>	<b>\$30,301</b>	<b>1.5%</b>
<b>Special Assessment Redemption Fund</b>							
3211	CYr Assessments	\$950,388	\$965,000	\$965,000	\$965,000	-	-
3503	Bond Reserve Fund Earnings	4,999	-	10,000	-	-	-
3505	Installment Fund Earnings	573	-	500	-	-	-
3936	Bond Redemption	-	-	9,245	-	-	-
<b>Total Special Assessment Redemption Fu</b>		<b>\$955,960</b>	<b>\$965,000</b>	<b>\$984,745</b>	<b>\$965,000</b>	<b>-</b>	<b>-</b>
<b>Pension Trust Fund</b>							
3501	Interest Earnings	\$2,333	\$9,314	\$3,491	\$9,780	466	5.0%
3506	Unrealized Investment Gain/Loss	(222)	-	-	-	-	-
3945	Reimbursement Ca Emplr Ret Ben T	159,350	168,000	168,000	168,000	-	-
<b>Total Pension Trust Fund</b>		<b>\$161,461</b>	<b>\$177,314</b>	<b>\$171,491</b>	<b>\$177,780</b>	<b>\$466</b>	<b>0.3%</b>
<b>PARS Investment Trust</b>							
3523	PARS Section 115 Interest	\$13,621	\$0	\$6,000	\$0	\$0	-
<b>Total Pension Trust Fund</b>		<b>\$13,621</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Grand Total</b>		<b>\$121,665,624</b>	<b>\$125,285,419</b>	<b>\$128,179,454</b>	<b>\$128,912,052</b>	<b>\$3,626,633</b>	<b>2.9%</b>

## SCHEDULE OF EXPENDITURE DETAIL - CITY-WIDE

Object Description	2017-18	2018-19	2018-19	2019-20	Change from	
	Actual	Adopted	Estimate	Proposed	2018-19	Adopted
4101 Salaries & Allowances	\$15,870,323	\$16,945,246	\$15,710,583	\$17,253,535	\$308,289	1.8%
4102 Sworn Employee Salaries	13,495,998	13,117,842	12,421,022	13,350,722	232,880	1.8%
4103 Part Time Employee Salaries	2,785,018	2,658,211	2,775,912	2,719,713	61,502	2.3%
4111 Overtime Regular Employees	360,278	378,763	488,041	367,898	(10,865)	(2.9%)
4112 Overtime Sworn Employees	3,285,921	3,464,398	3,492,240	3,525,908	61,510	1.8%
4113 Overtime Mutual Aid	244,399	165,312	340,000	169,344	4,032	2.4%
4114 Overtime Special Events	417,880	299,288	506,138	347,004	47,716	15.9%
4115 Cooperative Resources	74,767	72,384	72,384	69,600	(2,784)	(3.8%)
4116 Overtime Training & Special Detail	124,550	224,400	224,400	230,400	6,000	2.7%
4120 Supplemental Pension Plan	21,690	22,000	22,000	23,000	1,000	4.5%
4121 Single Highest Year Plan	53,805	54,000	54,000	56,000	2,000	3.7%
4123 Commuter Pay	13,800	15,000	15,000	15,000	-	-
4124 Fire Retiree's Health Ins	23,927	25,000	25,000	26,000	1,000	4.0%
4125 Police Retiree's Health Plan	87,384	84,000	84,000	87,000	3,000	3.6%
4126 Miscellaneous Retirees Health Plan	48,039	47,000	47,000	49,000	2,000	4.3%
4201 Group Medical Insurance	4,226,413	4,806,277	4,255,577	4,984,926	178,649	3.7%
4202 Medicare	496,608	457,397	484,542	466,982	9,585	2.1%
4203 Unemployment	34,920	25,020	25,020	25,020	-	-
4204 401A Plan City	253,414	296,845	255,338	302,173	5,328	1.8%
4205 Workers Compensation	3,858,840	4,933,680	4,933,680	4,933,680	-	-
4211 PERS Regular Contributions	1,247,184	1,581,133	1,337,582	1,650,585	69,452	4.4%
4212 PERS Sworn Contributions	2,343,987	2,473,214	2,296,384	2,517,941	44,727	1.8%
4218 PERS Regular Net Pension Liability	1,001,794	1,311,270	1,265,418	1,630,999	319,729	24.4%
4219 PERS Sworn Net Pension Liability	2,061,396	2,734,689	2,639,103	3,418,800	684,111	25.0%
4220 Accrued Leave (203)	(203)	-	-	-	-	-
4221 PERS Supplement Retirement Paym	3,428	-	18,034	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>\$52,432,132</b>	<b>\$56,192,369</b>	<b>\$53,788,398</b>	<b>\$58,221,230</b>	<b>2,028,861</b>	<b>3.6%</b>
5101 Contract Services	\$18,632,226	\$19,995,040	\$20,468,989	\$21,051,716	\$1,056,676	5.3%
5103 Audit Services	67,542	66,000	59,000	96,000	30,000	45.5%
5104 Computer Contract Services	952,881	1,249,804	1,224,985	1,209,565	(40,239)	(3.2%)
5105 Elections	396	129,192	314,182	8,080	(121,112)	(93.7%)
5106 SBRPCA Communications	1,844,353	2,004,775	1,799,775	1,988,374	(16,401)	(0.8%)
5107 Physical/Psychological Exams	61,451	50,590	60,090	50,870	280	0.6%
5108 Legal Services	974,071	813,000	926,000	753,000	(60,000)	(7.4%)
5109 Background Investigations	8,216	7,584	6,364	7,684	100	1.3%
5201 Office Supplies	141,921	149,300	151,141	151,600	2,300	1.5%
5202 Memberships & Dues	108,435	137,276	130,797	139,777	2,501	1.8%
5203 Reference Books & Periodicals	13,276	15,633	14,640	23,469	7,836	50.1%
5205 Training, Conferences & Meetings	417,274	747,765	705,395	752,765	5,000	0.7%
5206 Uniforms/Safety Equipment	208,093	271,967	287,311	248,405	(23,562)	(8.7%)
5207 Advertising	88,088	118,996	106,282	119,664	668	0.6%
5208 Postage	94,049	99,107	100,420	99,107	-	-
5209 Tools & Minor Equipment	8,750	9,300	9,300	9,400	100	1.1%
5210 Computers, Supplies & Software	477,861	711,138	694,325	715,784	4,646	0.7%
5211 Automotive Parts	20,876	25,000	20,000	25,000	-	-
5212 Office Equipment Maintenance	96	3,250	3,550	3,350	100	3.1%
5213 Computer Maintenance & Repairs	2,394	24,434	24,057	24,434	-	-
5214 Employee Awards & Events	17,347	38,950	32,450	39,000	50	0.1%
5216 Tuition Reimbursement	23,336	32,000	30,000	32,000	-	-
5217 Departmental Supplies	1,705,398	2,240,088	2,305,009	2,280,576	40,488	1.8%
5218 Recruitment Costs	35,575	49,844	49,520	49,844	-	-
5219 STC Training	6,063	3,850	3,000	3,850	-	-
5220 POST Training	15,367	43,700	48,000	43,700	-	-
5221 Automotive Repair Services	58,572	72,100	72,100	72,100	-	-
5222 Warehouse Inventory Purchases	78,390	80,000	80,000	80,000	-	-
5223 Bus Pass Subsidies	5,374	6,600	4,000	6,600	-	-
5224 Recreation Bus Trips	47,098	57,222	57,222	59,225	2,003	3.5%
5225 Printing	136,578	175,979	187,213	181,473	5,494	3.1%
5226 Automotive Fuel	304,216	398,500	398,500	426,250	27,750	7.0%
5227 City Store Purchases	4,191	10,000	10,000	10,000	-	-
5231 Bank Service Charge	636,365	632,000	685,000	647,000	15,000	2.4%

## SCHEDULE OF EXPENDITURE DETAIL - CITY-WIDE

Object Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	Change from 2018-19 Adopted	
5232 Bad Debt Expense	5,850	-	-	-	-	-
5240 Assessments & Taxes	121,460	773,140	773,221	793,960	20,820	2.7%
5250 Insurance Premiums	713,326	809,293	764,000	868,633	59,340	7.3%
5251 Claims Paid	5,490,564	4,300,000	4,553,334	4,300,000	-	-
5252 Claims Administration	213,441	235,829	232,494	242,658	6,829	2.9%
5253 Miscellaneous Bonds/Insurance	-	8,450	6,750	9,106	656	7.8%
5254 Unemployment Claims	10,925	25,000	25,000	25,000	-	-
5255 Property Insurance	164,805	240,000	207,607	276,000	36,000	15.0%
5260 Council Contingencies	-	100,000	42,150	100,000	-	-
5262 Public Service Events	40,862	44,375	40,000	44,375	-	-
5263 City Funds Match	9,977	6,000	6,595	8,000	2,000	33.3%
5264 City Funds Exchange	-	161,000	161,000	200,000	39,000	24.2%
5265 Service Agency Contributions	37,315	37,315	37,315	37,315	-	-
5266 DMBBPA Allocation	109,522	110,000	110,000	110,000	-	-
5267 UAD Loan Program	2,389	-	860	-	-	-
5268 UAD Construction Fund Refunds	-	-	197,475	-	-	-
5269 M.B. School Support	-	1,000,000	1,000,000	-	(1,000,000)	(100.0%)
5271 Bond Refunding	403,265	-	-	-	-	-
5501 Telephone	299,452	210,728	246,206	217,049	6,321	3.0%
5502 Electricity	1,137,698	1,302,336	1,189,708	1,281,409	(20,927)	(1.6%)
5503 Natural Gas	129,452	116,181	116,427	119,666	3,485	3.0%
5504 Water	528,412	564,192	502,530	581,117	16,925	3.0%
5601 Administrative Service Charge	3,180,389	3,572,530	3,637,530	3,664,530	92,000	2.6%
<b>Total Materials &amp; Services</b>	<b>\$39,795,223</b>	<b>\$44,086,353</b>	<b>\$44,918,820</b>	<b>\$44,288,480</b>	<b>202,127</b>	<b>0.5%</b>
5611 Warehouse Purchases	\$77,643	\$105,894	\$102,236	\$106,975	\$1,081	1.0%
5612 Garage Purchases	22,604	25,000	25,000	25,000	-	-
5621 Information Systems Allocation	2,283,324	2,718,124	2,718,124	2,814,647	96,523	3.6%
5631 Insurance Allocation	3,179,100	1,843,020	1,843,020	1,843,020	-	-
5641 Fleet Rental Allocation	1,038,420	1,342,998	1,342,998	1,363,488	20,490	1.5%
5642 Fleet Maintenance Allocation	964,201	1,161,768	1,289,956	1,199,607	37,839	3.3%
5651 Building & Operations Allocation	1,530,927	1,922,340	1,851,246	1,951,560	29,220	1.5%
<b>Total Internal Services</b>	<b>\$9,096,219</b>	<b>\$9,119,144</b>	<b>\$9,172,580</b>	<b>\$9,304,297</b>	<b>185,153</b>	<b>2.0%</b>
9101 Transfers Out	\$18,429	\$190,091	\$60,091	\$147,112	(\$42,979)	(22.6%)
<b>Total Transfers</b>	<b>\$18,429</b>	<b>\$190,091</b>	<b>\$60,091</b>	<b>\$147,112</b>	<b>(42,979)</b>	<b>(22.6%)</b>
<b>Total Operating Expenses</b>	<b>\$101,345,431</b>	<b>\$109,587,957</b>	<b>\$107,939,888</b>	<b>\$111,961,119</b>	<b>2,373,162</b>	<b>(1.5%)</b>
6111 Furniture & Fixtures	\$23,193	-	\$5,011	-	\$0	-
6121 Machinery & Equipment	65,084	\$40,000	85,380	103,124	63,124	157.8%
6131 Vehicles	497,249	429,681	1,626,171	1,044,663	614,982	143.1%
6141 Computer Equipment & Software	207,136	2,121,067	2,321,839	57,719	(2,063,348)	(97.3%)
6142 ERP Implementation	-	718,892	718,892	215,051	(503,841)	(70.1%)
6151 Land	550,501	-	-	-	-	-
6212 CIP Bldg & Facility - CYr	2,184,353	26,185,000	2,301,231	3,445,000	(22,740,000)	(86.8%)
6222 CIP Street Improvements - CYr	2,914,217	4,048,259	7,180,505	2,270,000	(1,778,259)	(43.9%)
6232 CIP Utility Improvements - CYr	-	-	115,000	-	-	-
6242 CIP Line Improvements - CYr	1,243,163	5,000,000	762,000	4,750,000	(250,000)	(5.0%)
6252 CIP Landscape & Site - CYr	58,370	-	310,000	-	-	-
6263 Infrastructure Improvements	247,788	1,030,000	2,810,000	2,460,000	1,430,000	138.8%
<b>Total Capital Projects &amp; Equipment</b>	<b>\$7,991,053</b>	<b>\$39,572,899</b>	<b>\$18,236,028</b>	<b>\$14,345,557</b>	<b>(25,227,342)</b>	<b>(63.7%)</b>
7101 Bond Principal	\$2,125,000	\$1,434,000	\$1,430,000	\$2,345,000	\$911,000	63.5%
7102 Bond Interest	1,000,965	935,102	935,102	875,301	(59,801)	(6.4%)
7103 Bond Administration Fee	17,369	16,700	14,800	17,700	1,000	6.0%
7301 Land Leases	441,003	440,000	440,000	572,000	132,000	30.0%
7303 Property & Equipment Interest	1,095	-	-	-	-	-
<b>Total Debt Service</b>	<b>\$3,585,433</b>	<b>\$2,825,802</b>	<b>\$2,819,902</b>	<b>\$3,810,001</b>	<b>984,199</b>	<b>34.8%</b>
<b>Total Capital Expenditures &amp; Debt Service</b>	<b>\$11,576,486</b>	<b>\$42,398,701</b>	<b>\$21,055,930</b>	<b>\$18,155,558</b>	<b>(24,243,143)</b>	<b>(57.2%)</b>
<b>Total City-Wide Expenditures</b>	<b>\$112,921,916</b>	<b>\$151,986,658</b>	<b>\$128,995,819</b>	<b>\$130,116,677</b>	<b>(\$21,869,981)</b>	<b>(14.4%)</b>

## SCHEDULE OF EXPENDITURE DETAIL - GENERAL FUND

Object Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	<i>Change from 2018-19 Adopted</i>	
4101 Salaries & Allowances	\$12,798,498	\$13,583,361	\$12,591,948	\$13,800,377	217,016	1.6%
4102 Sworn Employee Salaries	13,495,998	13,117,842	12,421,022	13,350,722	232,880	1.8%
4103 Part Time Employee Salaries	2,388,763	2,309,717	2,348,375	2,332,632	22,915	1.0%
4111 Overtime Regular Employees	252,150	266,766	288,362	253,751	(13,015)	(4.9%)
4112 Overtime Sworn Employees	3,237,860	3,429,198	3,447,240	3,490,708	61,510	1.8%
4113 Overtime Mutual Aid	244,399	165,312	340,000	169,344	4,032	2.4%
4114 Overtime Special Events	415,604	297,288	503,138	344,804	47,516	16.0%
4115 Cooperative Resources	74,767	72,384	72,384	69,600	(2,784)	(3.8%)
4116 Overtime Training & Special Detail	124,550	224,400	224,400	230,400	6,000	2.7%
4123 Commuter Pay	-	15,000	15,000	15,000	-	-
4201 Group Medical Insurance	3,721,513	4,175,623	3,728,152	4,330,806	155,183	3.7%
4202 Medicare	445,724	404,048	432,593	412,313	8,265	2.0%
4203 Unemployment	34,920	25,020	25,020	25,020	-	-
4204 401A Plan City	214,258	250,197	218,481	254,381	4,184	1.7%
4205 Workers Compensation	3,393,600	4,610,040	4,610,040	4,610,040	-	-
4211 PERS Regular Contributions	996,961	1,238,074	1,065,279	1,299,764	61,690	5.0%
4212 PERS Sworn Contributions	2,343,987	2,473,214	2,296,384	2,517,941	44,727	1.8%
4218 PERS Regular Net Pension Liability	795,456	1,041,822	1,005,388	1,295,849	254,027	24.4%
4219 PERS Sworn Net Pension Liability	2,061,396	2,734,689	2,639,103	3,418,800	684,111	25.0%
4221 PERS Supplement Retirement Paym	3,428	-	18,034	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>\$44,183,552</b>	<b>\$46,657,484</b>	<b>\$44,627,818</b>	<b>\$47,507,603</b>	<b>850,119</b>	<b>1.8%</b>
5101 Contract Services	\$5,306,289	\$6,171,090	\$6,416,739	\$6,744,816	573,726	9.3%
5103 Audit Services	67,542	66,000	59,000	96,000	30,000	45.5%
5104 Computer Contract Services	519,620	604,276	559,674	536,917	(67,359)	(11.1%)
5105 Elections	396	129,192	314,182	8,080	(121,112)	(93.7%)
5106 SBRPCA Communications	1,844,353	2,004,775	1,799,775	1,988,374	(16,401)	(0.8%)
5107 Physical/Psychological Exams	61,451	50,590	60,090	50,870	280	0.6%
5108 Legal Services	974,071	813,000	926,000	753,000	(60,000)	(7.4%)
5109 Background Investigations	8,216	7,584	6,364	7,684	100	1.3%
5201 Office Supplies	140,435	148,150	150,088	150,450	2,300	1.6%
5202 Memberships & Dues	95,730	120,286	113,837	122,042	1,756	1.5%
5203 Reference Books & Periodicals	12,541	13,903	13,140	21,739	7,836	56.4%
5205 Training, Conferences & Meetings	335,423	614,360	575,370	618,160	3,800	0.6%
5206 Uniforms/Safety Equipment	184,583	205,795	224,741	196,318	(9,477)	(4.6%)
5207 Advertising	77,426	105,296	92,582	102,964	(2,332)	(2.2%)
5208 Postage	89,974	97,730	98,984	97,730	-	-
5209 Tools & Minor Equipment	3,720	1,500	1,500	1,500	-	-
5210 Computers, Supplies & Software	50,767	62,706	42,150	39,391	(23,315)	(37.2%)
5212 Office Equipment Maintenance	96	3,250	3,550	3,350	100	3.1%
5214 Employee Awards & Events	17,347	33,950	32,450	34,000	50	0.1%
5216 Tuition Reimbursement	23,336	32,000	30,000	32,000	-	-
5217 Departmental Supplies	1,059,123	1,079,418	1,150,772	1,107,533	28,115	2.6%
5218 Recruitment Costs	35,575	49,844	49,520	49,844	-	-
5219 STC Training	6,063	3,850	3,000	3,850	-	-
5220 POST Training	15,367	43,700	48,000	43,700	-	-
5221 Automotive Repair Services	58,572	72,100	72,100	72,100	-	-
5225 Printing	127,103	161,117	172,397	165,561	4,444	2.8%
5227 City Store Purchases	4,191	10,000	10,000	10,000	-	-
5231 Bank Service Charge	181,368	175,000	175,000	178,000	3,000	1.7%
5240 Assessments & Taxes	2,834	2,800	2,881	2,800	-	-
5260 Council Contingencies	-	100,000	42,150	100,000	-	-
5262 Public Service Events	40,862	44,375	40,000	44,375	-	-
5263 City Funds Match	9,977	6,000	6,595	8,000	2,000	33.3%
5264 City Funds Exchange	-	161,000	161,000	200,000	39,000	24.2%
5265 Service Agency Contributions	37,315	37,315	37,315	37,315	-	-
5269 M.B. School Support	-	1,000,000	1,000,000	-	(1,000,000)	(100.0%)

## SCHEDULE OF EXPENDITURE DETAIL - GENERAL FUND

Object Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	<i>Change from 2018-19 Adopted</i>	
5501 Telephone	116,710	117,556	92,983	121,082	3,526	3.0%
5502 Electricity	487,979	563,850	525,675	580,766	16,916	3.0%
5503 Natural Gas	26,592	23,444	24,778	24,147	703	3.0%
5504 Water	419,228	458,401	399,407	472,153	13,752	3.0%
<b>Total Materials &amp; Services</b>	<b>\$12,442,174</b>	<b>\$15,395,203</b>	<b>\$15,533,790</b>	<b>\$14,826,611</b>	<b>(568,592)</b>	<b>(3.7%)</b>
5611 Warehouse Purchases	\$27,547	\$39,204	\$38,110	\$39,767	563	1.4%
5621 Information Systems Allocation	2,108,352	2,360,722	2,360,722	2,501,662	140,940	6.0%
5631 Insurance Allocation	2,983,140	1,496,220	1,496,220	1,496,220	-	-
5641 Fleet Rental Allocation	868,080	1,153,948	1,153,948	1,174,438	20,490	1.8%
5642 Fleet Maintenance Allocation	814,429	975,440	1,095,599	1,006,348	30,908	3.2%
5651 Building & Operations Allocation	1,321,577	1,664,040	1,602,499	1,689,420	25,380	1.5%
<b>Total Internal Services</b>	<b>\$8,123,124</b>	<b>\$7,689,574</b>	<b>\$7,747,098</b>	<b>\$7,907,855</b>	<b>218,281</b>	<b>2.8%</b>
9101 Transfers Out	\$18,429	\$116,591	\$16,591	\$117,112	521	0.4%
<b>Total Transfers</b>	<b>\$18,429</b>	<b>\$116,591</b>	<b>\$16,591</b>	<b>\$117,112</b>	<b>521</b>	<b>0.4%</b>
<b>Total Operating Expenses</b>	<b>\$67,627,560</b>	<b>\$73,635,363</b>	<b>\$71,587,822</b>	<b>\$75,073,830</b>	<b>1,438,467</b>	<b>(2.8%)</b>
6111 Furniture & Fixtures	-	-	\$5,011	-	-	-
6121 Machinery & Equipment	38,284	-	45,380	103,124	103,124	-
6141 Computer Equipment & Software	33,413	1,570,033	1,656,244	-	(1,570,033)	(100.0%)
<b>Total Capital Projects &amp; Equipment</b>	<b>\$71,697</b>	<b>\$1,570,033</b>	<b>\$1,706,634</b>	<b>\$103,124</b>	<b>(1,466,909)</b>	<b>(93.4%)</b>
7101 Bond Principal	\$265,000	\$295,000	\$295,000	\$305,000	10,000	3.4%
7102 Bond Interest	194,375	185,975	185,975	176,975	(9,000)	(4.8%)
7103 Bond Administration Fee	1,600	3,500	1,600	3,500	-	-
<b>Total Debt Service</b>	<b>\$460,975</b>	<b>\$484,475</b>	<b>\$482,575</b>	<b>\$485,475</b>	<b>1,000</b>	<b>0.2%</b>
<b>Total Capital Expenditures &amp; Debt Service</b>	<b>\$532,672</b>	<b>\$2,054,508</b>	<b>\$2,189,209</b>	<b>\$588,599</b>	<b>(1,465,909)</b>	<b>(71.4%)</b>
<b>Total General Fund Expenditures</b>	<b>\$68,160,232</b>	<b>\$75,689,871</b>	<b>\$73,777,030</b>	<b>\$75,662,429</b>	<b>(27,442)</b>	<b>(0.0%)</b>

## SCHEDULE OF EXPENDITURE BY MINOR PROGRAM

Program	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Adopted	<i>Change from 2018/19 Adopted</i>	
<b>Management Services</b>						
City Council	\$388,275	\$1,590,472	\$1,534,089	\$610,348	(\$980,124)	(61.6%)
City Manager	2,177,485	1,448,477	1,368,564	1,352,604	(95,873)	(6.6%)
City Treasurer	36,414	44,385	37,200	45,322	937	2.1%
City Clerk	677,641	896,416	1,048,713	793,805	(102,611)	(11.4%)
City Attorney	1,143,978	990,961	1,099,534	996,205	5,244	0.5%
<b>Total Management Services</b>	<b>\$4,423,793</b>	<b>\$4,970,711</b>	<b>\$5,088,100</b>	<b>\$3,798,284</b>	<b>(\$1,172,427)</b>	<b>(23.6%)</b>
<b>Finance</b>						
Administration	\$1,284,208	\$1,394,705	\$1,395,764	\$1,380,312	(\$14,393)	(1.0%)
Accounting	698,642	733,897	736,030	759,375	25,478	3.5%
Revenue Services	480,213	616,170	457,737	645,940	29,770	4.8%
Business Licensing	117,126	106,655	109,113	107,817	1,162	1.1%
Parking Citations	227,968	222,354	221,683	230,127	7,773	3.5%
Utility Billing	166,651	197,533	186,386	186,149	(11,384)	(5.8%)
Purchasing	444,914	437,526	430,565	450,936	13,410	3.1%
General Services	210,494	247,487	242,487	247,487	-	0.0%
<b>Total Finance</b>	<b>\$3,630,216</b>	<b>\$3,956,327</b>	<b>\$3,779,766</b>	<b>\$4,008,143</b>	<b>\$51,816</b>	<b>1.3%</b>
<b>Human Resources</b>						
Administration	\$1,128,224	\$1,299,170	\$1,166,880	\$1,265,190	(\$33,980)	(2.6%)
Risk Management	692,947	764,526	750,619	796,220	31,694	4.1%
Liability	1,827,224	1,286,572	1,486,186	1,350,965	64,393	5.0%
Workers Compensation	4,785,264	4,383,601	4,354,600	4,414,173	30,572	0.7%
<b>Total Human Resources</b>	<b>\$8,433,659</b>	<b>\$7,733,869</b>	<b>\$7,758,285</b>	<b>\$7,826,548</b>	<b>\$92,679</b>	<b>1.2%</b>
<b>Parks &amp; Recreation</b>						
Administration	\$2,945,440	\$2,937,215	\$3,315,899	\$3,043,678	\$106,463	3.6%
Recreation Services	1,081,682	1,121,904	1,077,107	1,199,863	77,959	6.9%
Teen Drop In Center	101,056	181,505	164,731	184,134	2,629	1.4%
Special Activity Classes	390,445	140,085	145,075	141,222	1,137	0.8%
Special Events	374,464	484,012	472,895	505,247	21,235	4.4%
Tennis Operations	142,970	386,106	355,230	394,027	7,921	2.1%
Facility & Parks Reservations	328,219	429,924	390,096	447,341	17,417	4.1%
Cultural Arts	426,234	498,566	398,423	514,167	15,601	3.1%
Art Classes	287,951	253,697	360,932	291,354	37,657	14.8%
Concerts In The Park	112,900	69,805	107,324	110,943	41,138	58.9%
Sports Leagues & Tournaments	381,142	211,489	260,979	215,657	4,168	2.0%
Sports Classes	442,703	539,307	517,660	545,650	6,343	1.2%
Swimming Activities	521,799	543,422	521,927	569,231	25,809	4.7%
Sports & Aquatics Administration	196,355	191,947	189,811	197,616	5,669	3.0%
Volunteers	185,852	194,797	201,124	202,006	7,209	3.7%
Older Adults Activities	151,208	153,088	153,149	158,605	5,517	3.6%
Senior Services	408,276	377,156	401,443	415,040	37,884	10.0%
Transportation	878,116	945,978	953,890	1,013,744	67,766	7.2%
<b>Total Parks &amp; Recreation</b>	<b>\$9,356,813</b>	<b>\$9,660,003</b>	<b>\$9,987,695</b>	<b>\$10,149,525</b>	<b>\$489,522</b>	<b>5.1%</b>
<b>Police Department</b>						
Administration	\$6,793,530	\$6,779,415	\$6,846,208	\$6,899,758	\$120,343	1.8%
Patrol	9,320,743	9,606,921	9,510,694	10,202,009	595,088	6.2%
Investigations	2,820,004	2,770,838	2,512,190	2,906,768	135,930	4.9%
School Resource Officer	12,237	32,332	31,077	32,547	215	0.7%
Technical Support Services	1,423,636	2,574,310	2,524,868	1,626,537	(947,773)	(36.8%)
Communications	1,402,773	1,499,757	1,349,757	1,488,098	(11,659)	(0.8%)
Crime Prevention	599,201	584,110	596,503	610,424	26,314	4.5%
Traffic Safety	2,139,305	2,284,331	2,153,599	2,397,984	113,653	5.0%
Jail Operations	669,593	714,592	718,120	737,240	22,648	3.2%
Parking Enforcement	1,893,167	2,042,818	1,701,668	2,123,832	81,014	4.0%
Animal Control	236,163	299,950	341,180	317,098	17,148	5.7%
DOJ Regional	197,462	164,500	170,615	153,700	(10,800)	(6.6%)
State SLES Grant	60,366	140,000	185,500	140,000	-	0.0%
<b>Total Police Department</b>	<b>\$27,568,180</b>	<b>\$29,493,874</b>	<b>\$28,641,978</b>	<b>\$29,635,995</b>	<b>\$142,121</b>	<b>0.5%</b>

## SCHEDULE OF EXPENDITURE BY MINOR PROGRAM

Program	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Adopted	Change from 2018/19 Adopted	
<b>Fire Department</b>						
Administration	\$2,836,915	\$3,434,397	\$3,649,271	\$3,477,413	\$43,016	1.3%
Prevention	698,215	827,095	799,399	853,373	26,278	3.2%
Fire Investigation	4,364	35,368	20,200	35,368	-	0.0%
Fire Operations	6,942,265	7,217,436	7,573,472	7,488,401	270,965	3.8%
Emergency Medical Services	1,951,474	2,368,107	2,232,656	2,457,889	89,782	3.8%
Support Services	349,810	319,935	308,748	336,485	16,550	5.2%
Emergency Preparedness	36,151	128,456	118,592	129,011	555	0.4%
Fire Reserves	77,286	-	76	-	-	-
CERT	6,788	25,940	24,940	26,520	580	2.2%
Communications	36,401	183,978	174,306	59,730	(124,248)	(67.5%)
Public Education	11,372	31,596	31,596	31,882	286	0.9%
<b>Total Fire Department</b>	<b>\$12,951,039</b>	<b>\$14,572,308</b>	<b>\$14,933,255</b>	<b>\$14,896,072</b>	<b>\$323,764</b>	<b>2.2%</b>
<b>Community Development</b>						
Administration	\$706,830	\$1,190,579	\$1,172,716	\$834,236	(\$356,343)	(29.9%)
Current Planning	564,839	1,302,654	1,080,982	1,330,410	27,756	2.1%
Advance Planning	481,415	-	26,894	-	-	-
Plan Check	1,280,487	1,466,284	1,421,467	1,445,694	(20,590)	(1.4%)
Inspection	1,040,013	1,124,240	1,075,761	1,170,469	46,229	4.1%
Code Enforcement	399,375	439,245	435,504	459,641	20,396	4.6%
Traffic Engineering	338,852	460,056	386,951	510,497	50,441	11.0%
Environmental Programs	166,610	371,409	218,284	652,426	281,017	75.7%
<b>Total Community Development</b>	<b>\$4,978,420</b>	<b>\$6,354,467</b>	<b>\$5,818,559</b>	<b>\$6,403,373</b>	<b>\$48,906</b>	<b>0.8%</b>
<b>Public Works</b>						
Administration	\$1,174,339	\$1,246,201	\$1,218,247	\$1,289,766	\$43,565	3.5%
Civil Engineering	4,091,941	4,314,816	6,431,756	6,434,226	2,119,410	49.1%
Street Repair	4,343,435	5,058,967	7,857,355	3,979,690	(1,079,277)	(21.3%)
Sidewalk Repair	229,511	665,000	755,000	300,000	(365,000)	(54.9%)
Traffic Control	320,620	375,164	467,195	387,378	12,214	3.3%
Bldg & Grounds Maintenance	1,443,521	1,716,889	1,747,528	1,753,723	36,834	2.1%
Parks Maintenance	922,571	1,140,327	1,112,722	1,162,757	22,430	2.0%
School District Maintenance	284,442	285,212	269,253	294,389	9,177	3.2%
Transportation	20,089	45,600	45,600	2,100	(43,500)	(95.4%)
Street Lighting	406,437	404,232	415,569	389,854	(14,378)	(3.6%)
Arbolado Tract Lighting	2,003	4,285	3,902	4,354	69	1.6%
Streetscape Maintenance	184,479	165,919	165,749	171,122	5,203	3.1%
Water Administration	3,026,212	26,884,806	3,346,944	3,858,164	(23,026,642)	(85.6%)
Water Source Of Supply	6,605,706	7,991,184	6,776,104	6,715,015	(1,276,169)	(16.0%)
Water Pumping	818,723	1,650,979	1,668,301	1,651,963	984	0.1%
Water Treatment	48,447	294,995	299,417	300,695	5,700	1.9%
Water Maintenance	1,287,026	1,681,999	1,577,460	1,687,766	5,767	0.3%
Storm Drain Maintenance	1,502,048	1,615,767	1,178,964	1,638,215	22,448	1.4%
Sewer Maintenance	1,883,913	5,349,957	2,536,703	5,092,073	(257,884)	(4.8%)
Refuse Management	4,215,004	4,998,200	4,228,159	4,957,552	(40,648)	(0.8%)
Street Meters & City Lots	2,654,998	2,459,513	2,537,217	4,325,722	1,866,209	75.9%
State Lot A Pier	1,567,384	623,283	804,054	640,070	16,787	2.7%
County Lot B - 26th St	155,083	176,965	176,823	211,618	34,653	19.6%
County Lot C - El Porto	397,927	449,749	448,445	550,547	100,798	22.4%
Fleet Maintenance	964,201	1,160,688	1,289,954	1,248,527	87,839	7.6%
Fleet Replacement	498,344	429,681	1,626,171	1,044,663	614,982	143.1%
<b>Total Public Works</b>	<b>\$39,048,404</b>	<b>\$71,190,378</b>	<b>\$48,984,590</b>	<b>\$50,091,949</b>	<b>(\$21,098,429)</b>	<b>(29.6%)</b>
<b>Information Technology</b>						
Information Technology	2,204,428	3,729,659	3,698,474	2,975,828	(753,831)	(20.2%)
Geographic Information Services	326,964	325,062	305,117	330,960	5,898	1.8%
<b>Total Information Technology</b>	<b>\$2,531,392</b>	<b>\$4,054,721</b>	<b>\$4,003,592</b>	<b>\$3,306,788</b>	<b>(\$747,933)</b>	<b>(18.4%)</b>
<b>Total</b>	<b>\$112,921,916</b>	<b>\$151,986,658</b>	<b>\$128,995,819</b>	<b>\$130,116,677</b>	<b>(\$21,869,981)</b>	<b>(14.4%)</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Management Services

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
4101	Salaries & Allowances	\$1,376,435	\$1,128,104	\$1,034,241	\$1,018,039	26.8%
4103	Part Time Employee Salaries	25,530	33,960	23,803	35,348	0.9%
4111	Overtime Regular Employees	1,156	5,000	4,000	5,000	0.1%
4201	Group Medical Insurance	229,161	206,454	205,475	214,295	5.6%
4202	Medicare	19,554	14,488	14,791	14,738	0.4%
4203	Unemployment	480	420	420	420	0.0%
4204	401A Plan City	43,540	39,247	35,997	40,033	1.1%
4205	Workers Compensation	1,920	59,820	59,820	59,820	1.6%
4211	PERS Regular Contribution	88,317	84,254	74,927	85,738	2.3%
4218	PERS Regular Net Pensions Liability	76,826	74,167	71,575	92,252	2.4%
<b>Total Salaries &amp; Benefits</b>		<b>\$1,862,920</b>	<b>\$1,645,914</b>	<b>\$1,525,049</b>	<b>\$1,565,683</b>	<b>41.2%</b>
5101	Contract Services	\$384,797	\$356,840	\$362,000	\$346,840	9.1%
5104	Computer Contract Services	89,430	94,360	82,691	102,800	2.7%
5105	Elections	396	129,192	314,182	8,080	0.2%
5108	Legal Services	766,502	625,000	750,000	625,000	16.5%
5201	Office Supplies	16,010	12,000	14,138	12,500	0.3%
5202	Memberships & Dues	56,600	62,375	59,120	62,375	1.6%
5203	Reference Books & Periodicals	466	1,600	1,500	1,600	0.0%
5205	Training, Conferences & Meetings	78,344	142,965	123,795	142,665	3.8%
5207	Advertising	14,238	19,830	16,330	20,330	0.5%
5208	Postage	823	401	419	401	0.0%
5210	Computers, Supplies & Software	600	-	-	-	-
5212	Office Equipment Maintenance	96	250	250	250	0.0%
5214	Employee Awards & Events	-	11,500	11,500	11,500	0.3%
5217	Departmental Supplies	63,771	48,200	55,186	59,350	1.6%
5225	Printing	499	1,450	1,350	1,500	0.0%
5227	City Store Purchases	4,191	10,000	10,000	10,000	0.3%
5240	Assessments & Taxes	2,834	2,800	2,881	2,800	0.1%
5260	Council Contingencies	-	100,000	42,150	100,000	2.6%
5262	Public Service Events	40,862	44,375	40,000	44,375	1.2%
5269	M.B. School Support	-	1,000,000	1,000,000	-	-
5501	Telephone	3,475	5,502	4,373	5,666	0.1%
<b>Total Materials &amp; Services</b>		<b>\$1,523,935</b>	<b>\$2,668,640</b>	<b>\$2,891,865</b>	<b>\$1,558,032</b>	<b>41.0%</b>
5611	Warehouse Purchases	\$171	\$250	\$300	\$250	0.0%
5621	Information Technology Allocation	145,800	264,167	264,167	279,939	7.4%
5631	Insurance Allocation	759,120	224,400	224,400	224,400	5.9%
5651	Building & Operations Allocation	131,826	167,340	161,151	169,980	4.5%
<b>Total Internal Services</b>		<b>\$1,036,916</b>	<b>\$656,157</b>	<b>\$650,018</b>	<b>\$674,569</b>	<b>17.8%</b>
<b>Total Operating Expenses</b>		<b>\$4,423,771</b>	<b>\$4,970,711</b>	<b>\$5,066,932</b>	<b>\$3,798,284</b>	<b>100.0%</b>
6111	Furniture & Fixtures	-	-	\$5,011	-	-
6141	Computer Equipment & Software	-	-	\$16,157	-	-
6212	CIP Bldg & Facility - CYr	\$22	-	-	-	-
<b>Total Capital Projects &amp; Equipment</b>		<b>\$22</b>	<b>-</b>	<b>\$16,157</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>\$4,423,793</b>	<b>\$4,970,711</b>	<b>\$5,088,100</b>	<b>\$3,798,284</b>	<b>100.0%</b>
<b>Source of Funds</b>						
General Fund		\$4,423,771	\$4,970,711	\$5,088,100	\$3,798,284	100.0%
Capital Improvement Fund		22	-	-	-	-
<b>Total Source of Funds</b>		<b>\$4,423,793</b>	<b>\$4,970,711</b>	<b>\$5,088,100</b>	<b>\$3,798,284</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Finance

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
4101	Salaries & Allowances	\$1,475,595	\$1,574,106	\$1,422,213	\$1,615,417	40.3%
4103	Part Time Employee Salaries	44,095	48,365	61,150	86,701	2.2%
4111	Overtime Regular Employees	2,534	12,602	5,948	18,017	0.4%
4120	Supplemental Pension Plan	21,690	22,000	22,000	23,000	0.6%
4121	Single Highest Year Plan	53,805	54,000	54,000	56,000	1.4%
4124	Fire Retiree's Health Insurance	23,927	25,000	25,000	26,000	0.6%
4125	Police Retiree's Health Plan	87,384	84,000	84,000	87,000	2.2%
4126	Miscellaneous Retirees Health Plan	48,039	47,000	47,000	49,000	1.2%
4201	Group Medical Insurance	227,358	261,038	227,030	270,791	6.8%
4202	Medicare	19,095	21,267	18,669	21,819	0.5%
4203	Unemployment	480	420	420	420	0.0%
4204	401A Plan City	29,280	41,424	34,249	42,254	1.1%
4205	Workers Compensation	52,500	44,520	44,520	44,520	1.1%
4211	PERS Regular Contribution	111,505	141,826	116,257	145,342	3.6%
4218	PERS Regular Net Pension Liability	90,446	116,016	111,961	144,303	3.6%
<b>Total Salaries &amp; Benefits</b>		<b>\$2,287,733</b>	<b>\$2,493,584</b>	<b>\$2,274,417</b>	<b>\$2,630,584</b>	<b>65.6%</b>
5101	Contract Services	\$293,621	\$350,887	\$417,667	\$301,387	7.5%
5103	Audit Services	67,542	66,000	59,000	96,000	2.4%
5104	Computer Contract Services	187,722	213,271	194,782	134,350	3.4%
5201	Office Supplies	10,396	10,500	10,000	10,500	0.3%
5202	Memberships & Dues	2,166	2,825	2,665	2,825	0.1%
5203	Reference Books & Periodicals	175	1,100	915	1,100	0.0%
5205	Training, Conferences & Meetings	15,942	39,975	39,350	38,700	1.0%
5206	Uniforms/Safety Equipment	985	1,290	900	1,290	0.0%
5207	Advertising	1,752	2,100	960	1,950	0.0%
5208	Postage	36,807	44,870	44,563	44,870	1.1%
5210	Computer Supplies & Software	1,233	2,300	2,150	-	-
5211	Automotive Parts	20,876	25,000	20,000	25,000	0.6%
5214	Employee Awards & Events	679	600	600	600	0.0%
5217	Departmental Supplies	10,566	7,450	9,020	7,450	0.2%
5218	Recruitment Costs	174	-	-	-	-
5222	Warehouse Inventory Purchases	78,390	80,000	80,000	80,000	2.0%
5225	Printing	10,216	13,337	24,736	13,837	0.3%
5231	Bank Service Charge	181,368	175,000	175,000	178,000	4.4%
5267	UAD Loan Program	2,389	-	860	-	-
5501	Telephone	9,828	6,274	4,986	6,462	0.2%
<b>Total Materials &amp; Services</b>		<b>\$932,828</b>	<b>\$1,042,779</b>	<b>\$1,088,154</b>	<b>\$944,321</b>	<b>23.6%</b>
5611	Warehouse Purchases	\$6,528	\$12,530	\$11,530	\$12,530	0.3%
5621	Information Technology Allocation	194,412	156,849	156,849	166,217	4.1%
5631	Insurance Allocation	15,480	6,600	6,600	6,600	0.2%
5641	Fleet Rental Allocation	5,100	5,050	5,050	5,050	0.1%
5642	Fleet Maintenance Allocation	1,434	1,935	2,084	2,001	0.0%
5651	Building & Operations Allocation	186,701	237,000	228,235	240,840	6.0%
<b>Total Internal Services</b>		<b>\$409,655</b>	<b>\$419,964</b>	<b>\$410,348</b>	<b>\$433,238</b>	<b>10.8%</b>
<b>Total Operating Expenses</b>		<b>\$3,630,216</b>	<b>\$3,956,327</b>	<b>\$3,772,919</b>	<b>\$4,008,143</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Finance

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
6111	Furniture & Fixtures	-	-	-	-	-
6121	Machinery & Equipment	-	-	-	-	-
6141	Computer Equipment & Software	-	-	6,846	-	-
<b>Total Capital Projects &amp; Equipment</b>		-	<b>\$0</b>	<b>\$6,846</b>	<b>\$0</b>	-
7302	Property & Equipment Principal	-	-	-	-	-
7303	Property & Equipment Interest	-	-	-	-	-
<b>Total Debt Service</b>		-	-	-	-	-
<b>Total Capital Expenditures &amp; Debt Service</b>		-	-	<b>\$6,846</b>	-	-
<b>Total Expenditures</b>		<b>\$3,630,216</b>	<b>\$3,956,327</b>	<b>\$3,779,766</b>	<b>\$4,008,143</b>	<b>100.0%</b>
<b>Source of Funds</b>						
General Fund		\$3,182,488	\$3,476,840	\$3,304,419	\$3,519,656	87.8%
Capital Improvement Fund		2,389	-	860	-	-
Building Maintenance & Operations Fund		210,494	247,487	242,487	247,487	6.2%
Pension Trust Fund		234,846	232,000	232,000	241,000	6.0%
<b>Total Source of Funds</b>		<b>\$3,630,216</b>	<b>\$3,956,327</b>	<b>\$3,779,766</b>	<b>\$4,008,143</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Human Resources

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
4101	Salaries & Allowances	\$845,740	\$817,150	\$717,181	\$833,179	10.6%
4103	Part Time Employee Salaries	718	-	-	-	-
4111	Overtime Regular Employees	389	2,500	2,500	2,500	0.0%
4123	Commuter Pay	-	15,000	15,000	15,000	0.2%
4201	Group Medical Insurance	134,942	139,053	114,278	144,290	1.8%
4202	Medicare	11,816	11,848	9,835	12,081	0.2%
4203	Unemployment	480	420	420	420	0.0%
4204	401A Plan City	31,617	31,097	23,963	31,716	0.4%
4205	Workers Compensation	28,200	51,960	51,960	51,960	0.7%
4211	PERS Regular Contribution	63,302	68,158	54,161	69,521	0.9%
4218	PERS Regular Net Pension Liability	48,822	64,977	62,706	80,821	1.0%
<b>Total Salaries &amp; Benefits</b>		<b>\$1,166,025</b>	<b>\$1,202,163</b>	<b>\$1,052,004</b>	<b>\$1,241,488</b>	<b>15.9%</b>
5101	Contract Services	\$167,693	\$266,992	\$275,639	\$280,940	3.6%
5104	Computer Contract Services	7,308	7,545	7,545	1,767	0.0%
5107	Physical/Psychological Exams	32,555	36,090	45,590	36,090	0.5%
5108	Legal Services	173,039	180,000	173,000	120,000	1.5%
5201	Office Supplies	3,826	8,450	8,450	8,450	0.1%
5202	Memberships & Dues	1,862	2,859	2,925	2,859	0.0%
5203	Reference Books & Periodicals	882	930	250	930	0.0%
5205	Training, Conferences & Meetings	28,767	84,075	89,075	88,575	1.1%
5208	Postage	4,179	887	925	887	0.0%
5214	Employee Awards & Events	8,783	18,500	12,500	18,500	0.2%
5216	Tuition Reimbursement	23,307	32,000	30,000	32,000	0.4%
5217	Departmental Supplies	1,799	1,500	1,500	1,500	0.0%
5218	Recruitment Costs	30,870	44,300	45,000	44,300	0.6%
5225	Printing	57	150	150	150	0.0%
5250	Insurance Premiums	713,326	809,293	764,000	868,633	11.1%
5251	Claims Paid	5,490,564	4,300,000	4,553,334	4,300,000	54.9%
5252	Claims Administration	213,441	235,829	232,494	242,658	3.1%
5253	Miscellaneous Bonds/Insurance	-	8,450	6,750	9,106	0.1%
5254	Unemployment	10,925	25,000	25,000	25,000	0.3%
5255	Property Insurance	164,805	240,000	207,607	276,000	3.5%
5501	Telephone	9,687	3,404	2,706	3,506	0.0%
<b>Total Materials &amp; Services</b>		<b>\$7,087,673</b>	<b>\$6,306,254</b>	<b>\$6,484,440</b>	<b>\$6,361,851</b>	<b>81.3%</b>
5611	Warehouse Purchases	\$175	\$300	\$300	\$300	0.0%
5621	Information Technology Allocation	87,408	120,572	120,572	116,829	1.5%
5631	Insurance Allocation	15,480	6,960	6,960	6,960	0.1%
5651	Building & Operations Allocation	76,898	97,620	94,009	99,120	1.3%
<b>Total Internal Services</b>		<b>\$179,961</b>	<b>\$225,452</b>	<b>\$221,841</b>	<b>\$223,209</b>	<b>2.9%</b>
<b>Total Operating Expenses</b>		<b>\$8,433,659</b>	<b>\$7,733,869</b>	<b>\$7,758,285</b>	<b>\$7,826,548</b>	<b>100.0%</b>
6141	Computer Equipment & Software	-	-	-	-	-
<b>Total Capital Projects &amp; Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>\$8,433,659</b>	<b>\$7,733,869</b>	<b>\$7,758,285</b>	<b>\$7,826,548</b>	<b>100.0%</b>
<b>Source of Funds</b>						
General Fund		\$1,128,224	\$1,299,170	\$1,166,880	\$1,265,190	16.2%
Insurance Reserve		7,305,435	6,434,699	6,591,405	6,561,358	83.8%
<b>Total Source of Funds</b>		<b>\$8,433,659</b>	<b>\$7,733,869</b>	<b>\$7,758,285</b>	<b>\$7,826,548</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Parks and Recreation

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
4101	Salaries & Allowances	\$1,808,774	\$1,904,429	\$1,823,404	\$1,952,919	19.2%
4103	Part Time Employee Salaries	1,857,906	1,762,698	1,897,220	1,914,101	18.9%
4111	Overtime Regular Employees	20,526	29,986	26,370	29,989	0.3%
4201	Group Medical Insurance	308,072	353,824	317,310	366,885	3.6%
4202	Medicare	52,228	50,606	54,234	51,450	0.5%
4203	Unemployment	11,280	8,100	8,100	8,100	0.1%
4204	401A Plan City	25,379	40,391	30,149	36,913	0.4%
4205	Workers Compensation	2,640	106,800	106,800	106,800	1.1%
4211	PERS Regular Contribution	206,918	283,196	228,175	319,588	3.1%
4218	PERS Regular Net Pension Liability	143,610	153,499	148,114	190,928	1.9%
<b>Total Salaries &amp; Benefits</b>		<b>\$4,437,333</b>	<b>\$4,693,529</b>	<b>\$4,639,876</b>	<b>\$4,977,673</b>	<b>49.0%</b>
5101	Contract Services	\$2,087,645	\$2,181,565	\$2,228,187	\$2,292,187	22.6%
5104	Computer Contract Services	16,399	17,745	21,000	18,670	0.2%
5201	Office Supplies	42,660	37,500	37,500	37,500	0.4%
5202	Memberships & Dues	11,273	15,398	13,473	15,398	0.2%
5203	Reference Books & Periodicals	2,223	1,738	2,200	1,774	0.0%
5205	Training, Conferences & Meetings	42,728	60,100	51,430	60,100	0.6%
5206	Uniforms/Safety Equipment	13,010	18,547	18,045	14,345	0.1%
5207	Advertising	32,345	58,366	51,292	58,534	0.6%
5208	Postage	33,746	32,016	32,682	32,016	0.3%
5210	Computer Supplies & Software	5,471	6,316	2,500	5,316	0.1%
5217	Departmental Supplies	410,619	347,638	358,200	350,801	3.5%
5218	Recruitment Costs	4,035	5,544	4,520	5,544	0.1%
5223	Bus Pass Subsidies	5,374	6,600	4,000	6,600	0.1%
5224	Recreation Bus Trips	47,098	57,222	57,222	59,225	0.6%
5225	Printing	89,385	106,642	110,861	109,726	1.1%
5264	City Funds Exchange	-	161,000	161,000	200,000	2.0%
5265	Service Agency Contributions	37,315	37,315	37,315	37,315	0.4%
5501	Telephone	18,312	20,000	15,769	20,600	0.2%
5502	Electricity	200,800	219,224	210,678	225,801	2.2%
5503	Natural Gas	6,626	6,147	7,209	6,331	0.1%
<b>Total Materials &amp; Services</b>		<b>\$3,107,062</b>	<b>\$3,396,623</b>	<b>\$3,425,083</b>	<b>\$3,557,783</b>	<b>35.1%</b>
5611	Warehouse Purchases	\$13,312	\$17,984	\$18,230	\$18,465	0.2%
5621	Information Technology Allocation	340,104	511,023	511,023	541,533	5.3%
5631	Insurance Allocation	740,160	279,360	279,360	279,360	2.8%
5641	Fleet Rental Allocation	46,620	40,600	40,600	42,800	0.4%
5642	Fleet Maintenance Allocation	57,061	69,129	74,474	76,456	0.8%
5651	Building & Operations Allocation	131,775	167,280	161,094	169,980	1.7%
<b>Total Internal Services</b>		<b>\$1,329,032</b>	<b>\$1,085,376</b>	<b>\$1,084,781</b>	<b>\$1,128,594</b>	<b>11.1%</b>
<b>Total Operating Expenses</b>		<b>\$8,873,427</b>	<b>\$9,175,528</b>	<b>\$9,149,740</b>	<b>\$9,664,050</b>	<b>95.2%</b>
6121	Machinery & Equipment	-	-	45,380	-	-
6252	CIP Landscape & Site - CYr	22,412	-	310,000	-	-
<b>Total Capital Projects &amp; Equipment</b>		<b>\$22,412</b>	<b>\$0</b>	<b>\$355,380</b>	<b>\$0</b>	<b>-</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Parks and Recreation

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
7101	Bond Principal	\$265,000	\$295,000	\$295,000	\$305,000	3.0%
7102	Bond Interest	194,375	185,975	185,975	176,975	1.7%
7103	Bond Administration Fee	1,600	3,500	1,600	3,500	0.0%
<b>Total Debt Service</b>		<b>\$460,975</b>	<b>\$484,475</b>	<b>\$482,575</b>	<b>\$485,475</b>	<b>4.8%</b>
<b>Total Capital Expenditures &amp; Debt Service</b>		<b>\$483,387</b>	<b>\$484,475</b>	<b>\$837,955</b>	<b>\$485,475</b>	<b>4.8%</b>
<b>Total Expenditures</b>		<b>\$9,356,813</b>	<b>\$9,660,003</b>	<b>\$9,987,695</b>	<b>\$10,149,525</b>	<b>100.0%</b>
<b>Source of Funds</b>						
	General Fund	\$8,456,286	\$8,714,025	\$8,723,804	\$9,135,781	90.0%
	Proposition A Fund	878,116	945,978	953,890	1,013,744	10.0%
	Capital Improvement Fund	22,412	-	310,000	-	-
<b>Total Source of Funds</b>		<b>\$9,356,813</b>	<b>\$9,660,003</b>	<b>\$9,987,695</b>	<b>\$10,149,525</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Police

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
4101	Salaries & Allowances	\$2,701,484	\$2,751,541	\$2,680,371	\$2,833,105	9.6%
4102	Sworn Employee Salaries	8,500,196	8,282,102	7,735,789	8,446,711	28.5%
4103	Part Time Employee Salaries	432,765	372,628	403,000	388,760	1.3%
4111	Overtime Regular Employees	180,117	148,132	203,000	161,949	0.5%
4112	Overtime Sworn Employees	1,617,866	1,575,890	1,531,000	1,608,986	5.4%
4113	Overtime Mutual Aid	18	-	-	-	-
4114	Overtime Special Events	385,680	239,150	410,000	266,150	0.9%
4201	Group Medical Insurance	1,493,578	1,677,923	1,479,759	1,739,850	5.9%
4202	Medicare	182,930	160,200	174,321	163,718	0.6%
4203	Unemployment	12,480	8,700	8,700	8,700	0.0%
4204	401A Plan City	11,861	11,597	11,759	15,290	0.1%
4205	Workers Compensation	2,199,600	2,697,660	2,697,660	2,697,660	9.1%
4211	PERS Regular Contribution	201,573	241,094	220,672	248,334	0.8%
4212	PERS Sworn Contributions	1,492,640	1,604,377	1,448,824	1,636,621	5.5%
4218	PERS Regular Net Pension Liability	162,627	217,575	209,970	270,625	0.9%
4219	PERS Sworn Net Pension Liability	1,441,965	1,895,498	1,829,244	2,354,801	7.9%
4221	PERS Supplement Retirement Paym	3,428	-	11,800	-	-
<b>Total Salaries &amp; Benefits</b>		<b>\$21,020,809</b>	<b>\$21,884,067</b>	<b>\$21,055,869</b>	<b>\$22,841,260</b>	<b>77.1%</b>
5101	Contract Services	\$537,796	\$677,690	\$706,600	\$723,790	2.4%
5104	Computer Contract Services	122,041	173,450	149,020	178,150	0.6%
5106	SBRPCA Communications	1,386,961	1,499,207	1,349,207	1,487,531	5.0%
5107	Physical/Psychological Exams	28,700	13,700	13,700	13,900	0.0%
5108	Legal Services	34,530	8,000	3,000	8,000	0.0%
5109	Background Investigations	7,016	6,720	5,500	6,820	0.0%
5201	Office Supplies	37,486	48,200	45,000	49,600	0.2%
5202	Memberships & Dues	7,556	8,755	8,860	9,105	0.0%
5203	Reference Books & Periodicals	1,023	1,140	1,000	1,140	0.0%
5205	Training, Conferences & Meetings	109,159	110,645	113,150	112,395	0.4%
5206	Uniforms/Safety Equipment	138,418	147,255	150,500	137,355	0.5%
5207	Advertising	18,050	6,000	6,000	3,000	0.0%
5208	Postage	5,807	8,959	9,343	8,959	0.0%
5210	Computer Supplies & Software	7,264	24,500	17,000	8,600	0.0%
5214	Employee Awards & Events	2,361	2,850	2,850	2,900	0.0%
5217	Departmental Supplies	245,586	330,900	352,200	334,500	1.1%
5219	STC Training	6,063	3,850	3,000	3,850	0.0%
5220	POST Training	15,367	43,700	48,000	43,700	0.1%
5225	Printing	14,930	17,800	13,000	17,800	0.1%
5263	City Funds Match	9,977	6,000	6,595	8,000	0.0%
5501	Telephone	34,882	47,984	36,383	49,424	0.2%
5502	Electricity	127,479	151,013	148,937	155,543	0.5%
5503	Natural Gas	6,881	5,365	6,391	5,526	0.0%
5504	Water	17,744	16,105	16,278	16,588	0.1%
<b>Total Materials &amp; Services</b>		<b>\$2,923,077</b>	<b>\$3,359,788</b>	<b>\$3,211,514</b>	<b>\$3,386,176</b>	<b>11.4%</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Police

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
5611	Warehouse Purchases	\$1,369	\$2,000	\$2,000	\$2,000	0.0%
5621	Information Technology Allocation	738,288	646,037	646,037	684,605	2.3%
5631	Insurance Allocation	1,000,620	541,440	541,440	541,440	1.8%
5641	Fleet Rental Allocation	445,500	468,870	468,870	479,300	1.6%
5642	Fleet Maintenance Allocation	619,709	711,846	799,398	736,471	2.5%
5651	Building & Operations Allocation	386,100	478,680	460,977	485,400	1.6%
<b>Total Internal Services</b>		<b>\$3,191,587</b>	<b>\$2,848,873</b>	<b>\$2,918,722</b>	<b>\$2,929,216</b>	<b>9.9%</b>
<b>Total Operating Expenses</b>		<b>\$27,135,473</b>	<b>\$28,092,728</b>	<b>\$27,186,105</b>	<b>\$29,156,652</b>	<b>98.4%</b>
6111	Furniture & Fixtures	\$23,193	-	-	-	-
6121	Machinery & Equipment	-	-	-	\$93,124	0.3%
6141	Computer Equipment & Software	25,328	1,014,814	1,069,541	-	-
<b>Total Capital Projects &amp; Equipment</b>		<b>\$48,521</b>	<b>\$1,014,814</b>	<b>\$1,069,541</b>	<b>\$93,124</b>	<b>0.3%</b>
7101	Bond Principal	\$240,000	\$250,000	\$250,000	\$257,500	0.9%
7102	Bond Interest	142,581	135,232	135,232	127,619	0.4%
7103	Bond Administration	1,605	1,100	1,100	1,100	0.0%
<b>Total Debt Service</b>		<b>\$384,186</b>	<b>\$386,332</b>	<b>\$386,332</b>	<b>\$386,219</b>	<b>1.3%</b>
<b>Total Capital Expenditures &amp; Debt Service</b>		<b>\$432,707</b>	<b>\$1,401,146</b>	<b>\$1,455,873</b>	<b>\$479,343</b>	<b>1.6%</b>
<b>Total Expenditures</b>		<b>\$27,568,180</b>	<b>\$29,493,874</b>	<b>\$28,641,978</b>	<b>\$29,635,995</b>	<b>100.0%</b>
<b>Source of Funds</b>						
General Fund		\$26,926,166	\$28,803,042	\$27,899,531	\$28,956,076	97.7%
Asset Forfeiture		197,462	164,500	170,615	153,700	0.5%
Police Safety Grants Fund		60,366	140,000	185,500	140,000	0.5%
Capital Improvement Fund		384,186	386,332	386,332	386,219	1.3%
<b>Total Source of Funds</b>		<b>\$27,568,180</b>	<b>\$29,493,874</b>	<b>\$28,641,978</b>	<b>\$29,635,995</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Fire

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
4101	Salaries & Allowances	\$89,992	\$90,715	\$60,941	\$92,055	0.6%
4102	Sworn Employee Salaries	4,995,803	4,835,740	4,685,233	4,904,011	32.9%
4103	Part Time Employee Salaries	168,271	301,477	162,577	161,909	1.1%
4111	Overtime Regular Employees	12,687	25,000	1,778	1,000	0.0%
4112	Overtime Sworn Employees	1,668,055	1,888,508	1,961,240	1,916,922	12.9%
4113	Overtime Mutual Aid	244,381	165,312	340,000	169,344	1.1%
4114	Overtime Special Events	12,946	17,138	47,138	35,904	0.2%
4115	Cooperative Resources	74,767	72,384	72,384	69,600	0.5%
4116	Overtime Training & Special Detail	124,550	224,400	224,400	230,400	1.5%
4201	Group Medical Insurance	673,929	671,225	666,378	696,047	4.7%
4202	Medicare	98,544	71,961	93,941	72,924	0.5%
4203	Unemployment	1,260	420	420	420	0.0%
4204	401A Plan City	4,624	5,422	2,973	5,531	0.0%
4205	Workers Compensation	1,101,660	1,512,780	1,512,780	1,512,780	10.2%
4211	PERS Regular Contribution	11,123	19,789	11,132	19,903	0.1%
4212	PERS Sworn Contributions	851,346	868,837	847,560	881,320	5.9%
4218	PERS Regular Net Pension Liability	2,118	7,354	7,097	9,148	0.1%
4219	PERS Sworn Net Pension Liability	619,431	839,191	809,859	1,063,999	7.1%
4221	PERS Supplement Retirement Paym	-	-	6,234	-	-
<b>Total Salaries &amp; Benefits</b>		<b>\$10,755,486</b>	<b>\$11,617,653</b>	<b>\$11,514,065</b>	<b>\$11,843,217</b>	<b>79.5%</b>
5101	Contract Services	\$231,178	\$276,681	\$266,717	\$466,641	3.1%
5104	Computer Contract Services	35,208	42,650	56,289	48,850	0.3%
5106	SBRPCA Communications	457,392	505,568	450,568	500,843	3.4%
5107	Physical/Psychological Exams	196	800	800	880	0.0%
5109	Background Investigations	1,200	864	864	864	0.0%
5201	Office Supplies	3,099	6,400	6,400	6,400	0.0%
5202	Memberships & Dues	2,417	5,724	4,999	6,135	0.0%
5203	Reference Books & Periodicals	1,813	3,650	3,350	3,650	0.0%
5205	Training, Conferences & Meetings	63,686	130,150	111,150	127,500	0.9%
5206	Uniforms/Safety Equipment	34,121	62,075	76,566	54,165	0.4%
5208	Postage	591	214	223	214	0.0%
5209	Tools & Minor Equipment	323	-	-	-	-
5214	Employee Awards & Events	3,606	4,000	3,000	4,000	0.0%
5217	Departmental Supplies	148,750	212,100	245,950	216,825	1.5%
5221	Automotive Repair Services	58,572	72,100	72,100	72,100	0.5%
5225	Printing	365	2,350	2,250	2,250	0.0%
5501	Telephone	25,425	18,079	15,747	18,621	0.1%
5502	Electricity	66,197	78,392	77,286	80,744	0.5%
5503	Natural Gas	6,166	5,219	6,129	5,376	0.0%
5504	Water	8,693	7,802	7,776	8,036	0.1%
<b>Total Materials &amp; Services</b>		<b>\$1,148,997</b>	<b>\$1,434,818</b>	<b>\$1,408,164</b>	<b>\$1,624,094</b>	<b>10.9%</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Fire

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
5611	Warehouse Purchases	\$4,369	\$6,500	\$6,500	\$6,500	0.0%
5621	Information Technology Allocation	155,496	335,802	335,802	355,846	2.4%
5631	Insurance Allocation	67,740	48,600	48,600	48,600	0.3%
5641	Fleet Rental Allocation	212,760	371,880	371,880	371,880	2.5%
5642	Fleet Maintenance Allocation	40,546	65,415	71,861	67,676	0.5%
5651	Building & Operations Allocation	144,780	179,520	172,881	182,040	1.2%
<b>Total Internal Services</b>		<b>\$625,691</b>	<b>\$1,007,717</b>	<b>\$1,007,524</b>	<b>\$1,032,542</b>	<b>6.9%</b>
<b>Total Operating Expenses</b>		<b>\$12,530,174</b>	<b>\$14,060,188</b>	<b>\$13,929,753</b>	<b>\$14,499,853</b>	<b>97.3%</b>
6111	Furniture & Fixtures	-	-	-	-	-
6121	Machinery & Equipment	\$28,593	-	-	\$10,000	0.1%
6141	Computer Equipment & Software	8,085	125,788	127,170	-	-
6212	CIP Bldg & Facility - CYr	-	-	490,000	-	-
<b>Total Capital Projects &amp; Equipment</b>		<b>\$36,678</b>	<b>\$125,788</b>	<b>\$617,170</b>	<b>\$10,000</b>	<b>0.1%</b>
7101	Bond Principal	\$240,000	\$250,000	\$250,000	\$257,500	1.7%
7102	Bond Interest	142,581	135,232	135,232	127,619	0.9%
7103	Bond Administration	1,605	1,100	1,100	1,100	0.0%
<b>Total Debt Service</b>		<b>\$384,186</b>	<b>\$386,332</b>	<b>\$386,332</b>	<b>\$386,219</b>	<b>2.6%</b>
<b>Total Capital Expenditures &amp; Debt Service</b>		<b>\$420,865</b>	<b>\$512,120</b>	<b>\$1,003,502</b>	<b>\$396,219</b>	<b>2.7%</b>
<b>Total Expenditures</b>		<b>\$12,951,039</b>	<b>\$14,572,308</b>	<b>\$14,933,255</b>	<b>\$14,896,072</b>	<b>100.0%</b>
<b>Source of Funds</b>						
General Fund		\$12,566,852	\$14,185,976	\$14,056,923	\$14,509,853	97.4%
Capital Improvement Fund		384,186	386,332	876,332	386,219	2.6%
<b>Total Source of Funds</b>		<b>\$12,951,039</b>	<b>\$14,572,308</b>	<b>\$14,933,255</b>	<b>\$14,896,072</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Community Development

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
4101	Salaries & Allowances	\$2,424,839	\$2,713,783	\$2,536,150	\$2,784,236	43.5%
4103	Part Time Employee Salaries	92,688	29,694	76,125	32,679	0.5%
4111	Overtime Regular Employees	22,311	21,867	17,237	16,867	0.3%
4201	Group Medical Insurance	352,516	433,373	381,445	449,427	7.0%
4202	Medicare	35,903	39,682	36,806	40,633	0.6%
4203	Unemployment	480	420	420	420	0.0%
4204	401A Plan City	28,660	32,282	30,915	32,928	0.5%
4205	Workers Compensation	4,440	48,960	48,960	48,960	0.8%
4211	PERS Regular Contribution	186,752	228,070	195,977	234,061	3.7%
4218	PERS Regular New Pension Liability	144,119	209,050	201,743	260,022	4.1%
<b>Total Salaries &amp; Benefits</b>		<b>\$3,292,708</b>	<b>\$3,757,181</b>	<b>\$3,525,778</b>	<b>\$3,900,233</b>	<b>60.9%</b>
5101	Contract Services	\$1,032,198	\$1,346,348	\$1,036,082	\$1,602,359	25.0%
5201	Office Supplies	7,973	13,600	13,600	14,000	0.2%
5202	Memberships & Dues	12,688	16,390	16,390	17,330	0.3%
5203	Reference Books & Periodicals	2,252	3,325	3,325	8,525	0.1%
5205	Training, Conferences & Meetings	20,909	47,700	46,950	51,275	0.8%
5206	Uniforms/Safety Equipment	4,043	6,900	6,800	6,000	0.1%
5207	Advertising	10,999	18,500	17,500	18,650	0.3%
5208	Postage	4,331	6,942	7,240	6,942	0.1%
5209	Tools & Minor Equipment	3,143	1,500	1,500	1,500	0.0%
5210	Computer Supplies & Software	16,073	14,990	13,500	15,675	0.2%
5214	Employee Awards & Events	525	500	500	500	0.0%
5217	Departmental Supplies	29,730	34,150	35,700	34,150	0.5%
5225	Printing	11,424	18,550	19,500	18,610	0.3%
5501	Telephone	8,617	9,163	7,283	9,439	0.1%
<b>Total Materials &amp; Services</b>		<b>\$1,164,906</b>	<b>\$1,538,558</b>	<b>\$1,225,870</b>	<b>\$1,804,955</b>	<b>28.2%</b>
5611	Warehouse Purchases	\$1,418	\$2,000	\$2,000	\$2,100	0.0%
5621	Information Technology Allocation	262,332	245,525	245,525	260,183	4.1%
5631	Insurance Allocation	15,480	63,420	63,420	63,420	1.0%
5641	Fleet Rental Allocation	8,520	74,218	74,218	74,218	1.2%
5642	Fleet Maintenance Allocation	13,449	14,445	25,843	14,944	0.2%
5651	Building & Operations Allocation	219,607	278,880	268,566	283,320	4.4%
<b>Total Internal Services</b>		<b>\$520,806</b>	<b>\$678,488</b>	<b>\$679,572</b>	<b>\$698,185</b>	<b>10.9%</b>
<b>Total Operating Expenses</b>		<b>\$4,978,420</b>	<b>\$5,974,227</b>	<b>\$5,431,220</b>	<b>\$6,403,373</b>	<b>100.0%</b>
6141	Computer Equipment & Software	-	\$380,240	\$387,339	-	-
<b>Total Capital Projects &amp; Equipment</b>		<b>-</b>	<b>\$380,240</b>	<b>\$387,339</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>\$4,978,420</b>	<b>\$6,354,467</b>	<b>\$5,818,559</b>	<b>\$6,403,373</b>	<b>100.0%</b>
<b>Source of Funds</b>						
General Fund		\$4,978,420	\$6,354,467	\$5,818,559	\$6,403,373	100.0%
<b>Total Source of Funds</b>		<b>\$4,978,420</b>	<b>\$6,354,467</b>	<b>\$5,818,559</b>	<b>\$6,403,373</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Information Technology

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
4101	Salaries & Allowances	\$968,655	\$999,728	\$940,361	\$1,027,144	31.1%
4103	Part Time Employee Salaries	34,413	40,470	38,556	30,254	0.9%
4111	Overtime Regular Employees	52,641	36,798	53,180	37,976	1.1%
4201	Group Medical Insurance	122,054	143,418	120,690	148,757	4.5%
4202	Medicare	15,023	15,341	14,803	15,708	0.5%
4204	401A Plan City	18,275	26,151	17,804	26,891	0.8%
4205	Workers Compensation	1,320	62,400	62,400	62,400	1.9%
4211	PERS Regular Contribution	68,784	83,650	74,067	85,799	2.6%
4218	PERS Regular Net Pension Liability	56,380	79,737	76,950	99,179	3.0%
<b>Total Salaries &amp; Benefits</b>		<b>\$1,337,545</b>	<b>\$1,487,693</b>	<b>\$1,398,811</b>	<b>\$1,534,108</b>	<b>46.4%</b>
5101	Contract Services	\$71,347	\$116,497	\$91,967	\$116,497	3.5%
5104	Computer Contract Services	477,818	641,173	636,164	643,978	19.5%
5201	Office Supplies	1,486	1,150	1,053	1,150	0.0%
5202	Memberships & Dues	2,412	2,400	2,115	2,400	0.1%
5203	Reference Books & Periodicals	224	500	450	500	0.0%
5205	Training, Conferences & Meetings	31,220	51,155	50,995	49,355	1.5%
5208	Postage	2,451	-	-	-	-
5210	Computer Supplies & Software	375,470	604,882	603,725	622,843	18.8%
5212	Office Equipment Maintenance	-	1,000	1,300	1,000	0.0%
5213	Computer Maintenance & Repair	2,394	24,434	24,057	24,434	0.7%
5216	Tuition Reimbursement	29	-	-	-	-
5217	Departmental Supplies	2,005	2,300	1,903	2,300	0.1%
5225	Printing	2,119	800	466	800	0.0%
5501	Telephone	2,352	5,243	4,167	5,401	0.2%
<b>Total Materials &amp; Services</b>		<b>\$971,328</b>	<b>\$1,451,534</b>	<b>\$1,418,362</b>	<b>\$1,470,658</b>	<b>44.5%</b>
5611	Warehouse Purchases	\$358	\$800	\$746	\$800	0.0%
5631	Insurance Allocation	15,480	6,540	6,540	6,540	0.2%
5651	Building & Operations Allocation	32,959	40,920	39,407	41,700	1.3%
<b>Total Internal Services</b>		<b>\$48,798</b>	<b>\$48,260</b>	<b>\$46,693</b>	<b>\$49,040</b>	<b>1.5%</b>
<b>Total Operating Expenses</b>		<b>\$2,357,670</b>	<b>\$2,987,487</b>	<b>\$2,863,866</b>	<b>\$3,053,806</b>	<b>92.3%</b>
6141	Computer Equipment & Software	\$173,722	\$466,935	539,426	57,719	1.7%
6142	ERP Implementation	-	\$600,299	600,299	195,263	5.9%
<b>Total Capital Projects &amp; Equipment</b>		<b>\$173,722</b>	<b>\$466,935</b>	<b>\$539,426</b>	<b>\$57,719</b>	<b>1.7%</b>
<b>Total Expenditures</b>		<b>\$2,531,392</b>	<b>\$4,054,721</b>	<b>\$4,003,592</b>	<b>\$3,306,788</b>	<b>100.0%</b>
<b>Source of Funds</b>						
	General Fund	\$326,964	\$325,062	\$305,117	\$330,960	10.0%
	Capital Improvement Fund	-	-	-	-	-
	Information Systems Fund	2,204,428	3,729,659	3,698,474	2,975,828	90.0%
<b>Total Source of Funds</b>		<b>\$2,531,392</b>	<b>\$4,054,721</b>	<b>\$4,003,592</b>	<b>\$3,306,788</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Public Works

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
4101	Salaries & Allowances	\$4,178,809	\$4,965,690	\$4,495,721	\$5,097,441	10.2%
4103	Part Time Employee Salaries	128,633	68,919	113,481	69,961	0.1%
4111	Overtime Regular Employees	67,916	96,878	174,028	94,600	0.2%
4114	Overtime Special Events	19,254	43,000	49,000	44,950	0.1%
4123	Commuter Pay	13,800	-	-	-	-
4201	Group Medical Insurance	684,802	919,969	743,212	954,584	1.9%
4202	Medicare	61,515	72,004	67,142	73,911	0.1%
4203	Unemployment	7,980	6,120	6,120	6,120	0.0%
4204	401A Plan City	60,178	69,234	67,529	70,617	0.1%
4205	Workers Compensation	466,560	348,780	348,780	348,780	0.7%
4211	PERS Regular Contribution	308,909	431,096	362,214	442,299	0.9%
4218	PERS Regular Net Pension Liability	276,847	388,895	375,302	483,721	1.0%
4220	Accrued Leave	(203)	-	-	-	-
<b>Total Salaries &amp; Benefits</b>		<b>\$6,275,000</b>	<b>\$7,410,585</b>	<b>\$6,802,529</b>	<b>\$7,686,984</b>	<b>15.3%</b>
5101	Contract Services	\$13,825,951	\$14,421,540	\$15,084,130	\$14,921,075	29.8%
5104	Computer Contract Services	16,955	59,610	77,494	81,000	0.2%
5201	Office Supplies	18,985	11,500	15,000	11,500	0.0%
5202	Memberships & Dues	11,461	20,550	20,250	21,350	0.0%
5203	Reference Books & Periodicals	4,218	1,650	1,650	4,250	0.0%
5205	Training, Conferences & Meetings	26,518	81,000	79,500	82,200	0.2%
5206	Uniforms/Safety Equipment	17,517	35,900	34,500	35,250	0.1%
5207	Advertising	10,705	14,200	14,200	17,200	0.0%
5208	Postage	5,315	4,818	5,025	4,818	0.0%
5209	Tools & Minor Equipment	5,285	7,800	7,800	7,900	0.0%
5210	Computer Supplies & Software	71,749	58,150	55,450	63,350	0.1%
5212	Office Equipment Maintenance	-	2,000	2,000	2,100	0.0%
5214	Employee Awards & Events	1,392	1,000	1,500	1,000	0.0%
5217	Departmental Supplies	792,572	1,255,850	1,245,350	1,273,700	2.5%
5218	Recruitment Costs	495	-	-	-	-
5225	Printing	7,585	14,900	14,900	16,800	0.0%
5226	Automotive Fuel	304,216	398,500	398,500	426,250	0.9%
5231	Banking Service Fees	454,997	457,000	510,000	469,000	0.9%
5232	Bad Debt Expense	5,850	-	-	-	-
5240	Assessments & Taxes	118,626	770,340	770,340	791,160	1.6%
5266	DMMBPA Allocation	109,522	110,000	110,000	110,000	0.2%
5268	UAD Construction Fund Refunds	-	-	197,475	-	-
5271	Bond Refunding	403,265	-	-	-	-
5501	Telephone	186,874	95,079	154,792	97,930	0.2%
5502	Electricity	743,223	853,707	752,807	819,321	1.6%
5503	Natural Gas	109,779	99,450	96,698	102,433	0.2%
5504	Water	501,975	540,285	478,476	556,493	1.1%
<b>Total Materials &amp; Services</b>		<b>\$17,755,029</b>	<b>\$19,314,829</b>	<b>\$20,127,837</b>	<b>\$19,916,080</b>	<b>39.8%</b>
5601	Administrative Service Charge	\$3,180,389	\$3,572,530	\$3,637,530	\$3,664,530	7.3%
5611	Warehouse Purchases	49,944	63,530	60,630	64,030	0.1%
5612	Garage Purchases	22,604	25,000	25,000	25,000	0.0%
5621	Information Technology Allocation	359,484	438,149	438,149	409,495	0.8%
5631	Insurance Allocation	549,540	665,700	665,700	665,700	1.3%
5641	Fleet Rental Allocation	319,920	382,380	382,380	390,240	0.8%
5642	Fleet Maintenance Allocation	232,002	298,998	316,295	302,059	0.6%
5651	Building & Operations Allocation	\$220,281	\$275,100	\$264,926	\$279,180	0.6%
<b>Total Internal Services</b>		<b>\$4,934,163</b>	<b>\$5,721,387</b>	<b>\$5,790,610</b>	<b>\$5,800,234</b>	<b>11.6%</b>

## SCHEDULE OF EXPENDITURE DETAIL BY DEPARTMENT

### Public Works

Object	Description	2017-18 Actual	2018-19 Adopted	2018-19 Estimate	2019-20 Proposed	% of Total
9101	Transfers Out	\$18,429	\$190,091	\$60,091	\$147,112	0.3%
<b>Total Transfers</b>		<b>\$18,429</b>	<b>\$190,091</b>	<b>\$60,091</b>	<b>\$147,112</b>	<b>0.3%</b>
<b>Total Operating Expenses</b>		<b>\$28,982,621</b>	<b>\$32,636,892</b>	<b>\$32,781,067</b>	<b>\$33,550,410</b>	<b>67.0%</b>
6121	Machinery & Equipment	\$36,491	\$40,000	\$40,000	-	-
6131	Vehicles	497,249	429,681	1,626,171	1,044,663	2.1%
6141	Computer Equipment & Software	-	133,290	175,360	-	-
6142	ERP Implementation	-	118,593	118,593	19,788	0.0%
6151	Land	550,501	-	-	-	-
6212	CIP Bldg. & Facility - CYr	2,184,331	26,185,000	1,811,231	3,445,000	6.9%
6222	CIP Street Improvements - CYr	2,914,217	4,048,259	7,180,505	2,270,000	4.5%
6232	CIP Utility Improvements - CYr	-	-	115,000	-	-
6242	CIP Line Improvements - CYr	1,243,163	5,000,000	762,000	4,750,000	9.5%
6252	CIP Landscape & Site - CYr	35,958	-	-	-	-
6263	Infrastructure Improvements	247,788	1,030,000	2,810,000	2,460,000	4.9%
<b>Total Capital Projects &amp; Equipment</b>		<b>\$7,709,698</b>	<b>\$36,984,823</b>	<b>\$14,638,860</b>	<b>\$13,989,451</b>	<b>27.9%</b>
7101	Bond Principal	\$1,380,000	\$639,000	\$635,000	\$1,525,000	3.0%
7102	Bond Interest	521,428	478,663	478,663	443,088	0.9%
7103	Bond Administration	12,559	11,000	11,000	12,000	0.0%
<b>Total Debt Service</b>		<b>\$1,913,987</b>	<b>\$1,128,663</b>	<b>\$1,124,663</b>	<b>\$1,980,088</b>	<b>4.0%</b>
7301	Land Leases	\$441,003	\$440,000	\$440,000	\$572,000	1.1%
7303	Property & Equipment Interest	1,095	-	-	-	-
<b>Total Property &amp; Equipment Leases</b>		<b>\$442,099</b>	<b>\$440,000</b>	<b>\$440,000</b>	<b>\$572,000</b>	<b>1.1%</b>
<b>Total Capital Expenditures &amp; Debt Service</b>		<b>\$10,065,783</b>	<b>\$38,553,486</b>	<b>\$16,203,523</b>	<b>\$16,541,539</b>	<b>33.0%</b>
<b>Total Expenditures</b>		<b>\$39,048,404</b>	<b>\$71,190,378</b>	<b>\$48,984,590</b>	<b>\$50,091,949</b>	<b>100.0%</b>
<b>Source of Funds</b>						
General Fund		\$6,171,060	\$7,560,578	\$7,413,697	\$7,743,256	15.5%
Street Lighting & Landscape Fund		592,920	574,436	585,220	565,330	1.1%
Gas Tax		1,953,795	2,175,259	3,320,575	880,000	1.8%
Federal & State Grants Fund		-	-	-	-	-
Proposition C Fund		731,928	759,000	734,000	461,000	0.9%
AB 2766 Fund		20,089	45,600	45,600	2,100	0.0%
Measure R		518,462	472,000	215,930	380,000	0.8%
Measure M		-	311,000	435,000	517,000	1.0%
Capital Improvement Fund		684,645	1,649,000	5,636,000	2,860,000	5.7%
Underground Assessment Districts		403,265	-	197,475	-	-
Water Fund		11,786,113	38,503,963	13,668,226	14,213,603	28.4%
Stormwater Fund		1,502,048	1,615,767	1,178,964	1,638,215	3.3%
Wastewater Fund		1,883,913	5,349,957	2,536,703	5,092,073	10.2%
Refuse Fund		4,215,004	4,998,200	4,228,159	4,957,552	9.9%
Parking Fund		2,654,998	2,459,513	2,537,217	4,325,722	8.6%
County Parking Lots Fund		553,010	626,714	625,268	762,165	1.5%
State Pier and Parking Lot Fund		1,567,384	623,283	804,054	640,070	1.3%
Fleet Management Fund		1,462,545	1,590,369	2,916,125	2,293,190	4.6%
Building Maintenance & Operations Fund		1,424,707	1,716,889	1,747,528	1,753,723	3.5%
Special Assessment Redemption Fund		922,519	158,850	158,850	1,006,950	2.0%
<b>Total Source of Funds</b>		<b>\$39,048,404</b>	<b>\$71,190,378</b>	<b>\$48,984,590</b>	<b>\$50,091,949</b>	<b>100.0%</b>



# Capital Budget Summary



# SCHEDULE OF CAPITAL PROJECTS BY FUND

	Remaining Allocation as of 02/28/19 <sup>1</sup>	Capital Improvement Plan					TOTAL Five-Year
		Proposed FY2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
<b>CIP Project Funding Summary</b>							
Street Lighting & Landscape Fund	-	35,000	35,000	35,000	35,000	35,000	175,000
Streets & Highways Fund	4,955,154	800,000	990,000	1,750,000	750,000	1,750,000	10,995,154
Prop C Fund	21,402,725	400,000	800,000	-	1,200,000	-	23,802,725
Measure R Fund	1,483,905	340,000	720,000	-	800,000	-	3,343,905
Measure M Fund	335,000	480,000	640,000	600,000	-	800,000	2,855,000
CIP Fund	7,166,576	2,710,000	700,000	850,000	850,000	850,000	13,126,576
Water Fund	36,630,732	1,700,000	2,050,000	1,750,000	2,250,000	2,000,000	46,380,732
Stormwater Fund	1,476,367	710,000	1,210,000	710,000	710,000	710,000	5,526,367
Wastewater Fund	7,421,289	3,250,000	3,000,000	2,500,000	1,100,000	2,500,000	19,771,289
Refuse Fund	150,000	650,000	-	-	-	-	800,000
Parking Fund	480,250	1,850,000	-	-	150,000	800,000	3,280,250
State Pier & Lot Fund	240,000	-	-	-	-	-	240,000
	<b>\$81,741,998</b>	<b>\$12,925,000</b>	<b>\$10,145,000</b>	<b>\$8,195,000</b>	<b>\$7,845,000</b>	<b>\$9,445,000</b>	<b>\$130,296,998</b>

Estimated Unfunded Projects Cost  
\$89,080,250

TOTAL Unfunded  
\$89,080,250

## Unfunded Projects

<sup>1</sup> "Remaining Allocation as of 02/28/19" column includes estimated carryover funding that will be expended as multi-year projects progress. Reported carryover funds reflect the amount of fund balance previously committed to projects in prior year adopted budgets. In the Five Year Forecast, Opening Fund Balances include assumptions for Committed Capital Project expenditures and, where applicable, anticipated grant revenue.

# SCHEDULE OF CAPITAL PROJECTS BY FUND

	Remaining Allocation as of 02/28/19 <sup>1</sup>	Capital Improvement Plan				TOTAL Five-Year
		Proposed FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	
<b>Street Lighting &amp; Landscape Fund</b>						
Annual Streetlight Replacement	-	35,000	35,000	35,000	35,000	\$175,000
<b>Street Lighting &amp; Landscape Total</b>	-	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$175,000</b>
<b>Streets &amp; Highways Fund</b>						
<b>Streets-Concrete Repairs</b>						
Annual Curb, Gutter and Ramp Replacement	\$766,003	\$300,000	\$365,000	\$365,000	\$365,000	\$2,526,003
Strand Resurfacing Project	200,000	-	-	-	-	200,000
Village Field ADA Access: Design	100,000	-	-	-	-	100,000
<b>Streets-Concrete Repairs Total</b>	<b>\$1,066,003</b>	<b>\$300,000</b>	<b>\$365,000</b>	<b>\$365,000</b>	<b>\$365,000</b>	<b>\$2,826,003</b>
<b>Streets-Pavement Projects</b>						
Annual Slurry Seal Program	\$1,155,000	-	\$585,000	\$385,000	\$385,000	\$2,895,000
Annual Street Resurfacing Program	375,000	500,000	1,000,000	-	1,000,000	\$2,875,000
Street Resurfacing: Marine from Sepulveda to Aviation	598,259	-	-	-	-	\$598,259
Morningside Drive: 10th to MBB	199,368	-	-	-	-	\$199,368
Triennial Pavement Management System Update	-	-	40,000	-	-	\$40,000
<b>Streets-Pavement Projects Total</b>	<b>\$2,327,627</b>	<b>\$500,000</b>	<b>\$625,000</b>	<b>\$385,000</b>	<b>\$1,385,000</b>	<b>\$6,607,627</b>
<b>Streets-Capacity Improvements</b>						
Aviation at Artesia, SB to WB Right-Turn Lane (SBHP Grant)	\$1,349,066	-	-	-	-	\$1,349,066
Sepulveda & 8th St Intersection Improvements (HSIP Grant)	212,458	-	-	-	-	\$212,458
<b>Streets-Capacity Improvements Total</b>	<b>\$1,561,524</b>	-	-	-	-	<b>\$1,561,524</b>
<b>Streets &amp; Highways Total</b>	<b>\$4,955,154</b>	<b>\$800,000</b>	<b>\$990,000</b>	<b>\$1,750,000</b>	<b>\$750,000</b>	<b>\$10,995,154</b>
<b>Prop C Fund</b>						
<b>Streets-Pavement Projects</b>						
Street Resurfacing: Marine from Sepulveda to Aviation	\$450,414	-	-	-	-	\$450,414
Annual Street Resurfacing Program	700,000	400,000	800,000	1,200,000	1,200,000	\$3,100,000
<b>Streets-Pavement Projects Total</b>	<b>\$1,150,414</b>	<b>\$400,000</b>	<b>\$800,000</b>	<b>\$1,200,000</b>	-	<b>\$3,550,414</b>
<b>Streets-Capacity Improvements</b>						
Dual LT Lanes on MBB at Sepulveda (SBHP Grant)	\$1,244,681	-	-	-	-	\$1,244,681
Sepulveda Bridge (SBHP Grant)	8,692,678	-	-	-	-	\$8,692,678
Sepulveda Bridge Widening (MTA Call Grant)	6,697,261	-	-	-	-	\$6,697,261
Sepulveda Bridge Widening Prop C Local	2,632,251	-	-	-	-	\$2,632,251
Sepulveda Intersection Improvements - Cedar/Marine only	985,440	-	-	-	-	\$985,440
<b>Streets-Capacity Improvements Total</b>	<b>\$20,252,311</b>	-	-	-	-	<b>\$20,252,311</b>
<b>Prop C Total</b>	<b>\$21,402,725</b>	<b>\$400,000</b>	<b>\$800,000</b>	<b>\$1,200,000</b>	-	<b>\$23,802,725</b>

# SCHEDULE OF CAPITAL PROJECTS BY FUND

	Remaining Allocation as of 02/28/19 <sup>1</sup>	Capital Improvement Plan					TOTAL
		Proposed FY2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
<b>Measure R</b>							
<b>Streets-Pavement Projects</b>							
Street Resurfacing: Liberty Village	\$748,905	-	-	-	-	-	\$748,905
Annual Street Resurfacing Program	-	\$400,000	-	\$800,000	-	-	\$1,200,000
<b>Streets-Pavement Projects Total</b>	<b>\$748,905</b>	<b>\$400,000</b>	<b>-</b>	<b>\$800,000</b>	<b>-</b>	<b>-</b>	<b>\$1,948,905</b>
<b>Streets-Capacity Improvements</b>							
Protected LT Lanes: MBB at Peck Ave	\$285,000	-	-	-	-	-	\$285,000
<b>Streets-Capacity Improvements Total</b>	<b>\$285,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$285,000</b>
<b>Streets-Pedestrian Improvements</b>							
Ocean Drive Walkstreet Crossings	\$450,000	-	-	-	-	-	\$450,000
Rosecrans Bike Lane Improvements (relocated from CIP Fund)	-	\$240,000	-	-	-	-	\$240,000
Aviation (West-side) and 33rd Sidewalk	-	100,000	320,000	-	-	-	\$420,000
<b>Streets-Pedestrian Improvements Total</b>	<b>\$450,000</b>	<b>\$340,000</b>	<b>\$320,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,110,000</b>
<b>Measure R Total</b>	<b>\$1,483,905</b>	<b>\$340,000</b>	<b>\$720,000</b>	<b>\$800,000</b>	<b>-</b>	<b>-</b>	<b>\$3,343,905</b>
<b>Measure M</b>							
ADA Transition Plan within Public Rights of Way	\$60,000	-	-	-	-	-	\$60,000
Street Resurfacing: Liberty Village	275,000	-	-	-	-	-	\$275,000
Rowell Avenue Sidewalk Connection (Curtis & 1st St.)	-	200,000	640,000	-	-	-	\$840,000
Annual Street Resurfacing Program	-	-	-	600,000	-	800,000	\$1,400,000
Traffic Signal Pole: 15th and Highland	-	280,000	-	-	-	-	\$280,000
<b>Streets-Pedestrian Improvements Total</b>	<b>\$335,000</b>	<b>\$480,000</b>	<b>\$640,000</b>	<b>\$600,000</b>	<b>-</b>	<b>\$800,000</b>	<b>\$2,855,000</b>
<b>Measure M Total</b>	<b>\$335,000</b>	<b>\$480,000</b>	<b>\$640,000</b>	<b>\$600,000</b>	<b>-</b>	<b>\$800,000</b>	<b>\$2,855,000</b>

# SCHEDULE OF CAPITAL PROJECTS BY FUND

CIP Fund	Remaining Allocation as of 02/28/19 <sup>1</sup>	Capital Improvement Plan				TOTAL Five-Year
		Proposed FY2019-20	FY 2020-21	FY 2021-22	FY 2022-23	
<b>Facilities Projects</b>						
Facility Improvements	\$1,880,481	\$630,000	\$600,000	\$400,000	\$650,000	\$4,810,481
Streetlight LED Retrofit	381,189	-	-	-	-	\$381,189
City Hall 1st & 2nd Floor Restroom Remodel	476,550	-	-	-	-	\$476,550
Mariposa Fitness Station	217,500	-	-	-	-	\$217,500
Village Field Light Fixtures Replacement	39,597	-	-	-	-	\$39,597
Ceramics Studio Upgrades	267,000	-	-	-	-	\$267,000
City Hall Remodel	42,000	-	-	-	-	\$42,000
Engineering Division Space Planning	336,023	-	-	-	-	\$336,023
Fire Station 2 Design Development	777,441	-	-	-	-	\$777,441
Senior and Scout House	550,000	450,000	-	-	-	\$1,000,000
Replacement/Upgrade Fire Station 1 Diesel Exhaust Removal Sys.	-	30,000	-	-	-	\$30,000
Begg Field Improvements (Lighting, Fencing, etc.)	500,000	-	-	-	-	\$500,000
Historic Documents Repository	-	-	-	250,000	-	\$250,000
School District Project - TBD	-	250,000	-	-	-	\$250,000
<b>Facilities Projects Total</b>	<b>\$5,467,781</b>	<b>\$1,360,000</b>	<b>\$600,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$8,877,781</b>
<b>Right-of-Way Projects</b>						
Downtown Streetscape Improvements: Traffic Signal Pole Replacement	\$993,050	-	-	-	-	\$993,050
Traffic Signal Battery Back-Up Installation	110,000	-	-	-	-	\$110,000
Traffic Signal Preemption Devices	158,282	-	-	-	-	\$158,282
Annual Non-Motorized Transport Program (Bike Ins, Crswlks, etc.)	7,715	100,000	100,000	100,000	100,000	\$507,715
Veterans Parkway Pedestrian Access Master Plan	79,748	-	-	-	-	\$79,748
Roadway Safety Bollards/Barriers (concepts only)	-	-	-	-	-	-
Automatic License Plate Reader - Sepulveda Blvd (pole only)	-	150,000	-	-	-	\$150,000
<b>Right-of-Way Projects Subtotal</b>	<b>1,348,795</b>	<b>250,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>1,848,795</b>
<b>Grants and Special Funds Projects</b>						
Poliwog Playground Resurfacing & Equip. Replacement (Prop A/CIP)	-	1,000,000	-	-	-	\$1,000,000
Poliwog Band Stage (Public Art Trust Fund)	-	100,000	-	-	-	\$100,000
Village Field Access Ramp Construction (CDBG Funds)	300,000	-	-	-	-	\$300,000
Annual ADA Improvements Program (CDBG Funds)	-	-	-	-	-	\$300,000
Sepulveda/Oak Neighborhood Intrusion Study (Man. Village Mail)	50,000	-	100,000	100,000	100,000	\$50,000
<b>Grants and Special Funds Projects Total</b>	<b>\$350,000</b>	<b>\$1,100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$1,750,000</b>
<b>CIP Fund Total</b>	<b>\$7,166,576</b>	<b>\$2,710,000</b>	<b>\$700,000</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$12,476,576</b>

# SCHEDULE OF CAPITAL PROJECTS BY FUND

	Remaining Allocation as of 02/28/19 <sup>1</sup>	Capital Improvement Plan					TOTAL Five-Year
		Proposed FY2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
<b>Water Fund</b>							
<b>Water Projects</b>							
Annual Pipe Replacement Program	\$3,100,000	\$1,500,000	\$1,500,000	\$2,000,000	\$2,000,000	\$11,600,000	
Water Meter Upgrade and Automation	5,340,000	-	-	-	-	\$5,340,000	
Block 35 Ground Level Reservoir Replacement (Design Only)	1,200,000	-	-	-	-	\$1,200,000	
Chloramination System at Wells 11 & 15	302,879	-	-	-	-	\$302,879	
Larsson Street Booster Station Improvement	745,500	-	-	-	-	\$745,500	
Paint Block 35 Elevated Tank	841,594	-	-	-	-	\$841,594	
Peck Ground Level Reservoir Replacement	23,110,364	-	-	-	-	\$23,110,364	
Redrill & Equip Well 15	650,000	-	-	-	-	\$650,000	
Utility Radio Telemetry	215,395	-	-	-	-	\$215,395	
Well 11A Variable Frequency Drive Installation	125,000	-	-	-	-	\$125,000	
Well 15 Electrical Panel Replacement and VFD Installation	300,000	-	-	-	-	\$300,000	
Well Collection Line from Well 11A to Block 35 (Design Only)	700,000	-	-	-	-	\$700,000	
Water Masterplan Update	-	300,000	-	-	-	\$300,000	
Electronics Automation - SCADA, etc.	-	200,000	-	-	-	\$200,000	
Generator Upgrades - Larsson, Well 15 and Block 35	-	-	250,000	250,000	-	\$750,000	
<b>Water Projects Total</b>	<b>\$36,630,732</b>	<b>\$1,700,000</b>	<b>\$2,050,000</b>	<b>\$2,250,000</b>	<b>\$2,000,000</b>	<b>\$46,380,732</b>	
<b>Water Total</b>	<b>\$36,630,732</b>	<b>\$1,700,000</b>	<b>\$2,050,000</b>	<b>\$2,250,000</b>	<b>\$2,000,000</b>	<b>\$46,380,732</b>	
<b>Stormwater Fund</b>							
<b>Stormwater Projects</b>							
Storm Drain Debris Collection Devices	\$670,159	\$60,000	\$210,000	\$210,000	\$210,000	\$1,360,159	
Storm Drain Repairs	556,208	500,000	500,000	500,000	500,000	\$2,556,208	
CCTV Storm Drain System	-	150,000	-	-	-	\$150,000	
Stormwater Masterplan Update	250,000	-	-	-	-	\$250,000	
Joint Watershed Project: Hermosa Greenbelt	-	-	500,000	-	-	\$500,000	
Manhattan Vill. Trash Capture Device (reallocated from Refuse)	-	-	710,000	-	-	\$710,000	
<b>Stormwater Projects Total</b>	<b>\$1,476,367</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$5,526,367</b>	
<b>Stormwater Total</b>	<b>\$1,476,367</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$5,526,367</b>	

# SCHEDULE OF CAPITAL PROJECTS BY FUND

	Remaining Allocation as of 02/28/19 <sup>1</sup>	Capital Improvement Plan					TOTAL Five-Year
		Proposed FY2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
<b>Wastewater Fund</b>							
<b>Wastewater Projects</b>							
Annual Rehabilitation of Gravity Sewer Mains	\$1,648,200	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,500,000	\$7,548,200
Poinsettia Sewage Lift Station and Force Main Replacement	3,297,480	-	-	-	-	-	\$3,297,480
Pacific Lift Station Upgrade	2,400,000	-	-	-	-	-	\$2,400,000
Utility Radio Telemetry	75,609	-	-	-	-	-	\$75,609
Voorhees Lift Station Upgrade	-	2,150,000	-	-	-	-	\$2,150,000
Meadows Lift Station Upgrade	-	-	1,600,000	-	-	-	\$1,600,000
Wastewater Master Plan Update	-	-	300,000	-	-	-	\$300,000
Palm Lift Station Upgrade	-	-	-	1,400,000	-	-	\$1,400,000
City Hall Lift Station Upgrade	-	-	-	-	-	1,000,000	\$1,000,000
<b>Wastewater Projects Total</b>	<b>\$7,421,289</b>	<b>\$3,250,000</b>	<b>\$3,000,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$2,500,000</b>	<b>\$19,771,289</b>
<b>Wastewater Total</b>	<b>\$7,421,289</b>	<b>\$3,250,000</b>	<b>\$3,000,000</b>	<b>\$2,500,000</b>	<b>\$1,100,000</b>	<b>\$2,500,000</b>	<b>\$19,771,289</b>
<b>Refuse Fund</b>							
<b>Facilities Projects</b>							
City-owned Refuse Enclosure Improvements	150,000	650,000	-	-	-	-	800,000
<b>Facilities Projects Total</b>	<b>\$150,000</b>	<b>\$650,000</b>	-	-	-	-	<b>\$800,000</b>
<b>Refuse Total</b>	<b>\$150,000</b>	<b>\$650,000</b>	-	-	-	-	<b>\$800,000</b>
<b>Parking Fund</b>							
<b>Parking Projects</b>							
Parking Structure Structural Rehab: Lot 4	480,250	250,000	-	-	-	-	\$730,250
Parking Structure Structural Analysis/Design: Lot 3	-	-	-	150,000	-	800,000	\$950,000
Parking Meter Upgrades	-	1,400,000	-	-	-	-	\$1,400,000
Tree and Gate Installations (NMB-BID Fund)	-	200,000	-	-	-	-	\$200,000
<b>Parking Projects Total</b>	<b>\$480,250</b>	<b>\$1,850,000</b>	-	<b>\$150,000</b>	-	<b>\$800,000</b>	<b>\$3,280,250</b>
<b>Parking Total</b>	<b>\$480,250</b>	<b>\$1,850,000</b>	-	<b>\$150,000</b>	-	<b>\$800,000</b>	<b>\$3,280,250</b>
<b>State Pier &amp; Lot Fund</b>							
<b>Parking Projects</b>							
Pier Lot Safety Lighting	\$40,000	-	-	-	-	-	\$40,000
Pier Railings - Design	200,000	-	-	-	-	-	\$200,000
<b>Parking Projects Total</b>	<b>\$240,000</b>	-	-	-	-	-	<b>\$240,000</b>
<b>State Pier &amp; Lot Fund Total</b>	<b>\$240,000</b>	-	-	-	-	-	<b>\$240,000</b>

## FY 2019-20 SCHEDULE OF CAPITAL PURCHASES - EQUIPMENT & VEHICLES

Department	Description / Vehicle to Be Replaced	Expenditure Type	Prior Year Carryforward	Approved Expenditure	FY 2020 Approved
<b>EQUIPMENT (Objects 6141 &amp; 6142)</b>					
Information Technology	ERP - Finance/HR System <sup>1</sup>	Replacement	43,376	\$171,675	\$215,051
Information Technology	Citywide Network Equipment Replacements	Replacement		57,719	\$57,719
<b>Total Equipment Purchases</b>			<b>\$43,376</b>	<b>\$229,394</b>	<b>\$272,770</b>
<b>VEHICLES (Object 6131)</b>					
<b>New Vehicles for FY 2020</b>					
Public Works	Truck for re-instated Public Works Inspector	New	50,000		\$50,000
Public Works	Truck for re-intstated Electrician	New	50,000		\$50,000
Public Works	CCTV Vehicle	New	30,000		\$30,000
<b>Replacement Vehicles for FY 2020</b>					
Community Development	Chevrolet Bolt	Replacement		\$71,917	\$71,917
Parks and Recreation	Portable Bandstand	Replacement		177,813	\$177,813
Parks and Recreation	Chevrolet Bolt	Replacement		26,937	\$26,937
Police Department	Chevrolet Tahoe	Replacement		60,683	\$60,683
Police Department	Chevrolet Tahoe	Replacement		60,420	\$60,420
Police Department	Chevrolet Tahoe PPV Supervisor	Replacement		60,028	\$60,028
Police Department	F-250 SD Supercab XTL 4x4	Replacement	79,722		\$79,722
Public Works	Freightliner FL-70 Aerial	Replacement		210,143	\$210,143
Public Works	Ford F250 Valve Cycle Truck	Replacement		167,000	\$167,000
<b>Total Vehicle Purchases</b>			<b>\$209,722</b>	<b>\$834,941</b>	<b>\$1,044,663</b>
<b>Total Funded Capital Purchases - Equipment &amp; Vehicles</b>			<b>\$253,098</b>	<b>\$1,064,335</b>	<b>\$1,317,433</b>
<b>TOTAL CAPITAL PURCHASES BY DEPARTMENT</b>					
Management Services			-	-	-
Finance			-	-	-
Human Resources			-	-	-
Parks and Recreation			-	204,750	204,750
Police Department			79,722	181,131	260,853
Fire Department			-	-	-
Community Development			-	71,917	71,917
Public Works			130,000	377,143	507,143
Information Technology			43,376	229,394	272,770
<b>Grand Total</b>			<b>\$253,098</b>	<b>\$1,064,335</b>	<b>\$1,317,433</b>

*Represents capital expenditures (units > \$5k) only.*

*A majority of the vehicles are purchased by Public Works through the Fleet Fund. A rental charge is then assessed to the respective departments for the estimated life of the vehicle.*

# Five Year Forecast



Five Year Forecast

General Fund

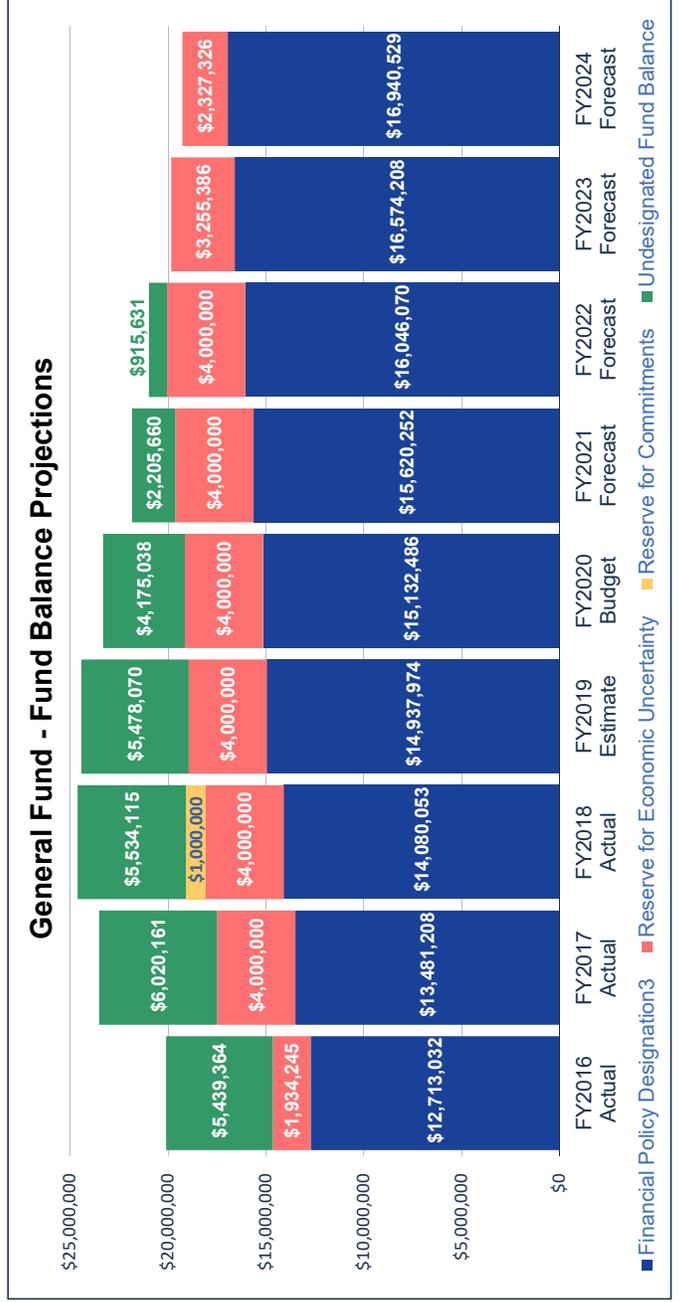
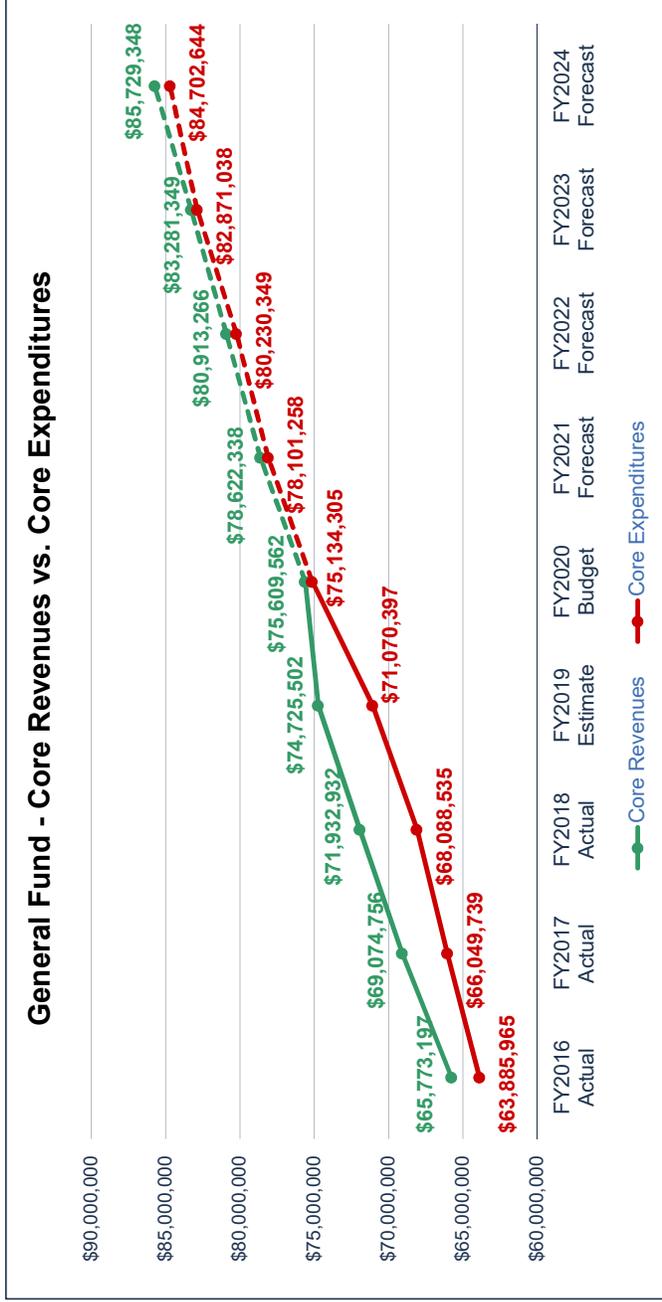
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
<b>General Fund</b>									
<b>BEGINNING FUND BALANCE</b>	Actual	Actual	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Revenues	2,115,623	20,086,641	23,501,369	24,614,168	24,416,044	23,307,524	21,825,912	20,961,701	19,829,594
Core Revenues	65,773,197	69,074,756	71,932,932	74,725,502	75,609,562	78,622,338	80,913,266	83,281,349	85,729,348
Non-core Revenues (One-time & Grants) <sup>1</sup>	1,074,052	2,503,002	(285,742)	1,580,197	403,124	-	-	-	-
<b>Total Revenues &amp; Other Inflows (A)</b>	<b>\$66,847,249</b>	<b>\$71,577,758</b>	<b>\$71,647,190</b>	<b>\$76,305,699</b>	<b>\$76,012,686</b>	<b>\$78,622,338</b>	<b>\$80,913,266</b>	<b>\$83,281,349</b>	<b>\$85,729,348</b>
<b>Expenditures</b>									
Core Expenditures	63,885,965	66,049,739	68,088,535	71,070,397	75,134,305	78,101,258	80,230,349	82,871,038	84,702,644
Non-core Expenditures (One-time & Capital) <sup>2</sup>	2,464,364	492,486	71,697	2,706,634	528,124	-	-	-	-
<b>Total Expenditures &amp; Other Outflow: (B)</b>	<b>66,350,330</b>	<b>66,542,225</b>	<b>68,160,232</b>	<b>73,777,030</b>	<b>75,662,429</b>	<b>78,101,258</b>	<b>80,230,349</b>	<b>82,871,038</b>	<b>84,702,644</b>
Annual Structural (Core) Surplus/(Deficit)	1,887,231	3,025,017	3,844,398	3,655,105	475,257	521,080	682,917	410,310	1,026,704
Annual Surplus/(Deficit) Before Transfers	496,919	5,035,533	3,486,959	2,528,669	350,257	521,080	682,917	410,310	1,026,704
<b>Fund Equity Transfers Total (C)</b>	<b>(1,525,902)</b>	<b>(1,620,805)</b>	<b>(2,351,671)</b>	<b>(2,726,792)</b>	<b>(1,458,777)</b>	<b>(2,002,692)</b>	<b>(1,547,128)</b>	<b>(1,542,417)</b>	<b>(1,588,443)</b>
Street Lighting & Landscape Fund	(215,395)	(230,296)	(198,935)	(190,792)	(170,530)	(171,707)	(172,915)	(174,157)	(175,432)
CIP Fund	-	(500,000)	-	(547,600)	-	-	-	-	-
Stormwater Fund	(841,286)	(967,382)	(982,355)	(1,223,073)	(1,269,582)	(1,795,563)	(1,321,799)	(1,348,567)	(1,375,782)
County Parking Lots Fund	197,779	170,422	246,618	184,972	281,335	264,578	247,587	230,306	212,771
Insurance Fund	(667,000)	(667,000)	(667,000)	-	-	-	-	-	-
Information Technology Fund	-	561,684	-	(600,299)	-	-	-	-	-
Pension Trust Fund	-	-	-	(100,000)	(50,000)	(50,000)	(50,000)	-	-
PARS Trust Fund	-	-	(750,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Other Financing Sources	-	11,767	-	-	-	-	-	-	-
Annual Incr./ (Decr.) in Fund Balance (=A-B+C)	(1,028,983)	3,414,728	1,135,287	(198,123)	(1,108,520)	(1,481,612)	(864,211)	(1,132,107)	(561,739)
<b>ENDING FUND BALANCE</b>	<b>\$20,086,641</b>	<b>\$23,501,369</b>	<b>\$24,614,168</b>	<b>\$24,416,044</b>	<b>\$23,307,524</b>	<b>\$21,825,912</b>	<b>\$20,961,701</b>	<b>\$19,829,594</b>	<b>\$19,267,855</b>
Financial Policy Designation <sup>3</sup>	\$ 12,713,032	\$ 13,481,208	\$ 14,080,053	\$ 14,937,974	\$ 15,132,486	\$ 15,620,252	\$ 16,046,070	\$ 16,574,208	\$ 16,940,529
Reserve for Economic Uncertainty	\$ 1,934,245	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 3,255,386	\$ 2,327,326
Reserve for Commitments	-	-	\$ 1,000,000	-	-	-	-	-	-
Undesignated Fund Balance	\$ 5,439,364	\$ 6,020,161	\$ 5,534,115	\$ 5,478,070	\$ 4,175,038	\$ 2,205,660	\$ 915,631	-	-

Not Meeting Policy by<sup>3</sup>

<sup>1</sup> Includes City Manager loan repayments in FY 2016-17 and FY 2018-19.

<sup>2</sup> FY2019 includes one-time Public Safety and Public Works radios (\$1,189,793), Permitting Software Solution (\$380,240) and \$1.0 million payment to MBUSD.

<sup>3</sup> Financial Policy is 20% of adopted budget operating expenditures. If fund balance is projected to fall below the policy designation, the anticipated shortfall will be indicated in red.



FY 2020 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	06/30/2020	06/30/2020	06/30/2020
	Opening	Estimated	Operating	Capital Equip	Debt Service	FY 2020	FY 2020	FY 2020	FY 2020	Total	Reserves &	Unreserved
	Balance	Revenues	Expenditures	& Projects	Payments	Expenditures	Total	Before Xfers	Fund	Fund Balance	Designations	Balance
									Transfers			
<b>General Fund Undesignated</b>	\$5,478,070	\$76,012,686	(\$74,648,830)	(\$528,124)	(\$485,475)	(\$75,662,429)	\$5,828,327	\$5,828,327	(\$194,512)	\$4,175,038		\$4,175,038
Transfer from County Lots Parking Fund									281,335			
Transfer to Street Lighting Fund									(\$170,530)			
Transfer to Stormwater Fund									(1,269,582)			
Transfer to Pension Trust Fund									(50,000)			
Transfer to Pension Rate Stabilization Fund									(250,000)			
Financial Policy Designation	14,937,974						14,937,974	14,937,974	194,512	15,132,486	15,132,486	
Reserve for Economic Uncertainty	4,000,000						4,000,000	4,000,000		4,000,000	4,000,000	
<b>Total General Fund Balance</b>	<b>\$24,416,044</b>	<b>\$76,012,686</b>	<b>(\$74,648,830)</b>	<b>(\$528,124)</b>	<b>(\$485,475)</b>	<b>(\$75,662,429)</b>	<b>\$24,766,301</b>	<b>\$24,766,301</b>	<b>(\$1,458,777)</b>	<b>\$23,307,524</b>	<b>\$19,132,486</b>	<b>\$4,175,038</b>
<b>Special Revenue Funds</b>												
Street Lighting & Landscape	-	\$394,800	(\$530,330)	(\$35,000)	-	(\$565,330)	(\$170,530)	(\$170,530)		-		-
Gas Tax	-	1,619,869	(80,000)	(800,000)	-	(880,000)	739,869	739,869		\$739,869		\$739,869
Asset Forfeiture & Safety Grants	354,629	8,000	(153,700)	-	-	(153,700)	208,929	208,929		208,929		208,929
Police Safety Grants	177,487	141,328	(140,000)	-	-	(140,000)	178,815	178,815		178,815		178,815
Prop A	(4,527)	1,039,166	(1,013,744)	-	-	(1,013,744)	20,895	20,895		20,895		20,895
Prop C	114,061	672,715	(61,000)	(400,000)	-	(461,000)	325,776	325,776		325,776		325,776
AB 2766	155,287	47,212	(2,100)	-	-	(2,100)	200,399	200,399		200,399		200,399
Measure R	219,952	480,818	(40,000)	(340,000)	-	(380,000)	320,770	320,770		320,770		320,770
Measure M	386,880	513,809	(37,000)	(480,000)	-	(517,000)	383,689	383,689		383,689		383,689
<b>Total Special Revenue Funds Balance</b>	<b>\$1,403,769</b>	<b>\$4,917,717</b>	<b>(\$2,057,874)</b>	<b>(\$2,055,000)</b>	<b>-</b>	<b>(\$4,112,874)</b>	<b>\$2,208,612</b>	<b>\$2,208,612</b>	<b>\$170,530</b>	<b>\$2,379,142</b>	<b>-</b>	<b>\$2,379,142</b>
<b>Capital Project Funds</b>												
Capital Improvement Fund	\$1,450,286	\$2,326,804	(\$150,000)	(\$2,710,000)	(\$772,438)	(\$3,632,438)	\$144,652	\$144,652		\$144,652		\$144,652
Underground Utility Construction Fund	1,681	3,280	-	-	-	-	4,961	4,961		4,961		4,961
<b>Total Capital Project Funds Balance</b>	<b>\$1,451,967</b>	<b>\$2,330,084</b>	<b>(\$150,000)</b>	<b>(\$2,710,000)</b>	<b>(\$772,438)</b>	<b>(\$3,632,438)</b>	<b>\$149,613</b>	<b>\$149,613</b>	<b>-</b>	<b>\$149,613</b>	<b>-</b>	<b>\$149,613</b>
<b>Enterprise Funds</b>												
Water*	\$2,427,189	\$15,646,664	(\$12,333,253)	(\$1,707,509)	(\$172,841)	(\$14,213,603)	\$3,860,250	\$3,860,250		\$3,860,250	3,860,250	-
Stormwater*	-	368,633	(928,215)	(710,000)	-	(1,638,215)	(1,269,582)	(1,269,582)	1,269,582	-	-	-
Wastewater	3,643,656	3,524,488	(1,752,783)	(3,254,156)	(85,134)	(5,092,073)	2,076,071	2,076,071		612,639	612,639	1,463,432
Refuse*	834,576	4,354,992	(4,303,263)	(654,289)	-	(4,957,552)	232,016	232,016		232,016	232,016	-
Parking*	297,319	4,299,078	(1,756,725)	(1,653,834)	(715,163)	(4,125,722)	470,675	470,675		470,675	470,675	-
County Parking Lots	-	1,043,500	(190,165)	-	(572,000)	(762,165)	281,335	281,335	(281,335)	-	-	-
State Pier & Parking	353,697	803,433	(640,070)	-	-	(640,070)	517,060	517,060		213,357	213,357	303,703
<b>Enterprise Fund Reserves:</b>												
North Manhattan Beach BID Reserve	553,653	-	-	(200,000)	-	(200,000)	353,653	353,653		353,653	353,653	-
<b>Total Enterprise Funds Balance</b>	<b>\$8,110,089</b>	<b>\$30,040,788</b>	<b>(\$21,904,474)</b>	<b>(\$8,179,788)</b>	<b>(\$1,545,138)</b>	<b>(\$31,629,400)</b>	<b>\$6,521,477</b>	<b>\$6,521,477</b>	<b>\$988,247</b>	<b>\$7,509,724</b>	<b>\$5,742,589</b>	<b>\$1,767,135</b>
<b>Internal Service Funds</b>												
Insurance Reserve	\$4,208,721	\$6,851,720	(\$6,561,358)	-	-	(\$6,561,358)	\$4,499,083	\$4,499,083		\$2,000,000	\$2,000,000	\$2,499,083
Information Technology	304,320	2,814,647	(2,722,846)	(252,982)	-	(2,975,828)	143,139	143,139		143,139		143,139
Fleet Management	3,151,370	2,718,095	(1,248,527)	(1,044,663)	-	(2,293,190)	3,576,275	3,576,275		3,576,275		3,576,275
Building Maintenance & Operations	(15,560)	2,083,535	(2,001,210)	-	-	(2,001,210)	66,765	66,765		66,765		66,765
<b>Total Insurance Service Funds Balance</b>	<b>\$7,648,851</b>	<b>\$14,467,997</b>	<b>(\$12,533,941)</b>	<b>(\$1,297,645)</b>	<b>-</b>	<b>(\$13,831,586)</b>	<b>\$8,285,262</b>	<b>\$8,285,262</b>	<b>-</b>	<b>\$8,285,262</b>	<b>\$2,000,000</b>	<b>\$6,285,262</b>

**FIVE YEAR FORECAST**

**All Funds**

**FY 2020 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

	07/01/2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	06/30/2020	06/30/2020	06/30/2020
	Opening	Estimated	Operating	Capital Equip	Debt Service	Total	Fund Balance	Fund	Total	Fund Balance	Reserves &	Unreserved	
	Balance	Revenues	Expenditures	& Projects	Payments	Expenditures	Before Xfers	Transfers	Total	Fund Balance	Designations	Balance	
<b>Trust &amp; Agency Funds</b>													
Underground Assessment Fund	\$1,720,061	\$965,000	-	-	(\$1,006,950)	(\$1,006,950)	\$1,678,111	-	\$1,678,111	\$1,678,111	\$1,678,111	-	
Post-Employment Benefits Trust Fund	157,335	177,780	(241,000)	-	-	(241,000)	94,115	50,000	144,115	144,115	144,115	-	
Pension Rate Stabilization Fund	1,013,621	-	-	-	-	-	1,013,621	250,000	1,263,621	1,263,621	1,263,621	-	
<b>Total Trust Agency Funds Balance</b>	<b>\$2,891,017</b>	<b>\$1,142,780</b>	<b>(\$241,000)</b>	<b>-</b>	<b>(\$1,006,950)</b>	<b>(\$1,247,950)</b>	<b>\$2,785,847</b>	<b>\$300,000</b>	<b>\$3,085,847</b>	<b>\$3,085,847</b>	<b>\$3,085,847</b>	<b>-</b>	

<b>Grand Total</b>	<b>\$45,921,737</b>	<b>\$128,912,052</b>	<b>(\$111,536,119)</b>	<b>(\$14,770,557)</b>	<b>(\$3,810,001)</b>	<b>(\$130,116,677)</b>	<b>\$44,717,112</b>	<b>-</b>	<b>\$44,717,112</b>	<b>\$29,960,922</b>	<b>\$14,756,191</b>
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\* Not meeting current Financial Reserve Policy.

**FIVE YEAR FORECAST**

**All Funds**

**FY 2021 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

	07/01/2020 Opening Balance	FY 2021 Estimated Revenues	FY 2021 Operating Expenditures	FY 2021 Capital Equip & Projects	FY 2021 Debt Service Payments	FY 2021 Total Expenditures	FY 2021 Fund Balance Before Xfers	FY 2021 Fund Transfers	06/30/2021 Total Fund Balance	06/30/2021 Reserves & Designations	06/30/2021 Unreserved Balance
<b>General Fund Undesignated</b>	\$4,175,038	\$78,622,338	(\$77,620,158)	-	(\$481,100)	(\$78,101,258)	\$4,696,118	(\$487,766) 264,578	\$2,205,660		\$2,205,660
<i>Transfer from County Lots Parking Fund</i>								(171,707)			
<i>Transfer to Street Lighting Fund</i>								(1,795,563)			
<i>Transfer to Stormwater Fund</i>								(50,000)			
<i>Transfer to Pension Trust Fund</i>								(250,000)			
<i>Transfer to Pension Rate Stabilization Fund</i>	15,132,486						15,132,486	487,766	15,620,252	15,620,252	
<i>Financial Policy Designation</i>	4,000,000						4,000,000		4,000,000	4,000,000	
<i>Reserve for Economic Uncertainty</i>											
<b>Total General Fund Balance</b>	<b>\$23,307,524</b>	<b>\$78,622,338</b>	<b>(\$77,620,158)</b>	<b>-</b>	<b>(\$481,100)</b>	<b>(\$78,101,258)</b>	<b>\$23,828,604</b>	<b>(\$2,002,692)</b>	<b>\$21,825,912</b>	<b>\$19,620,252</b>	<b>\$2,205,660</b>
<b>Special Revenue Funds</b>											
Street Lighting & Landscape	-	\$402,354	(\$539,061)	(\$35,000)	-	(\$574,061)	1,270,906	\$171,707	\$1,270,906	-	\$1,270,906
Gas Tax	\$739,869	1,621,037	(100,000)	(990,000)	-	(1,090,000)	1,270,906		155,685		155,685
Asset Forfeiture & Safety Grants	208,929	8,160	(61,404)	-	-	(61,404)	141,190		141,190		141,190
Police Safety Grants	178,815	102,375	(140,000)	-	-	(140,000)	37,332		37,332		37,332
Prop A	20,895	1,053,957	(1,037,520)	-	-	(1,037,520)	149,725		149,725		149,725
Prop C	325,776	686,169	(62,220)	(800,000)	-	(862,220)	245,493		245,493		245,493
AB 2766	200,399	47,236	(2,142)	-	-	(2,142)	41,205		41,205		41,205
Measure R	320,770	490,434	(50,000)	(720,000)	-	(770,000)	230,034		230,034		230,034
Measure M	383,689	524,085	(37,740)	(640,000)	-	(677,740)					
<b>Total Special Revenue Funds Balance</b>	<b>\$2,379,142</b>	<b>\$4,935,807</b>	<b>(\$2,030,087)</b>	<b>(\$3,185,000)</b>	<b>-</b>	<b>(\$5,215,087)</b>	<b>\$2,099,862</b>	<b>\$171,707</b>	<b>\$2,271,569</b>	<b>-</b>	<b>\$2,271,569</b>
<b>Capital Project Funds</b>											
Capital Improvement Fund	\$144,652	\$1,643,440	(\$153,000)	(\$700,000)	(\$771,806)	(\$1,624,806)	\$163,286		\$163,286		\$163,286
Underground Utility Construction Fund	4,961	-	-	-	-	-	4,961		4,961		4,961
<b>Total Capital Project Funds Balance</b>	<b>\$149,613</b>	<b>\$1,643,440</b>	<b>(\$153,000)</b>	<b>(\$700,000)</b>	<b>(\$771,806)</b>	<b>(\$1,624,806)</b>	<b>\$168,247</b>	<b>-</b>	<b>\$168,247</b>	<b>-</b>	<b>\$168,247</b>
<b>Enterprise Funds</b>											
Water	\$3,860,250	\$16,111,247	(\$12,668,478)	(\$2,050,000)	(\$172,092)	(\$14,890,570)	\$5,080,927	1,795,563	\$5,080,927	4,280,190	\$800,737
Stormwater*	-	369,151	(954,713)	(1,210,000)	-	(2,164,713)	853,606		853,606	617,131	236,475
Wastewater	2,076,071	3,628,928	(1,766,723)	(3,000,000)	(84,670)	(4,851,393)	286,746		286,746	286,746	-
Refuse*	232,016	4,485,292	(4,430,562)	-	-	(4,430,562)	2,264,749		2,264,749	836,102	1,428,647
Parking	470,675	4,302,380	(1,797,066)	-	(711,240)	(2,508,306)	264,578		264,578	-	-
County Parking Lots	-	1,043,500	(195,482)	-	(583,440)	(778,922)	665,082		665,082	218,653	446,429
State Pier & Parking	517,060	803,982	(655,959)	-	-	(655,959)	353,653		353,653	353,653	-
Enterprise Fund Reserves:											
North Manhattan Beach BID Reserve	353,653	-	-	-	-	-	-		-	\$6,592,475	\$6,592,475
<b>Total Enterprise Funds Balance</b>	<b>\$7,509,724</b>	<b>\$30,744,479</b>	<b>(\$22,468,984)</b>	<b>(\$6,260,000)</b>	<b>(\$1,551,442)</b>	<b>(\$30,280,426)</b>	<b>\$7,973,777</b>	<b>\$1,530,985</b>	<b>\$9,504,762</b>	<b>\$6,592,475</b>	<b>\$2,912,287</b>
<b>Internal Service Funds</b>											
Insurance Reserve	\$4,499,083	\$6,936,153	(\$6,755,968)	-	-	(\$6,755,968)	\$4,679,268		\$4,679,268	\$2,000,000	\$2,679,268
Information Technology	143,139	2,870,940	(2,472,232)	(200,000)	-	(2,672,232)	341,847		341,847		341,847
Fleet Management	3,576,275	2,771,957	(1,283,123)	(1,250,000)	-	(2,533,123)	3,815,109		3,815,109		3,815,109
Building Maintenance & Operations	66,765	2,125,206	(2,047,291)	-	-	(2,047,291)	144,681		144,681		144,681
<b>Total Insurance Service Funds Balance</b>	<b>\$8,285,262</b>	<b>\$14,704,256</b>	<b>(\$12,558,614)</b>	<b>(\$1,450,000)</b>	<b>-</b>	<b>(\$14,008,614)</b>	<b>\$8,980,904</b>	<b>-</b>	<b>\$8,980,904</b>	<b>\$2,000,000</b>	<b>\$6,980,904</b>

**FIVE YEAR FORECAST**

**FY 2021 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

All Funds

	07/01/2020 Opening Balance	FY 2021 Estimated Revenues	FY 2021 Operating Expenditures	FY 2021 Capital Equip & Projects	FY 2021 Debt Service Payments	FY 2021 Total Expenditures	FY 2021 Fund Balance Before Xfers	FY 2021 Fund Transfers	06/30/2021 Total Fund Balance	06/30/2021 Reserves & Designations	06/30/2021 Unreserved Balance
<b>Trust &amp; Agency Funds</b>											
Underground Assessment Fund	\$1,678,111	\$984,300	-	-	(\$1,027,089)	(\$1,027,089)	\$1,635,322	-	\$1,635,322	\$1,635,322	-
Post-Employment Benefits Trust Fund	144,115	171,976	(242,580)	-	-	(242,580)	73,510	50,000	123,510	123,510	-
Pension Rate Stabilization Fund	1,263,621	-	-	-	-	-	1,263,621	250,000	1,513,621	1,513,621	-
<b>Total Trust Agency Funds Balance</b>	<b>\$3,085,847</b>	<b>\$1,156,276</b>	<b>(\$242,580)</b>	<b>-</b>	<b>(\$1,027,089)</b>	<b>(\$1,269,669)</b>	<b>\$2,972,453</b>	<b>\$300,000</b>	<b>\$3,272,453</b>	<b>\$3,272,453</b>	<b>-</b>

<b>Grand Total</b>	<b>\$44,717,112</b>	<b>\$131,806,596</b>	<b>(\$115,073,423)</b>	<b>(\$11,595,000)</b>	<b>(\$3,831,437)</b>	<b>(\$130,499,860)</b>	<b>\$46,023,848</b>	<b>-</b>	<b>\$46,023,848</b>	<b>\$31,485,181</b>	<b>\$14,538,667</b>
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\* Not meeting current Financial Reserve Policy.

**FIVE YEAR FORECAST**

**All Funds**

**FY 2022 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

	07/01/2021	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	06/30/2022	06/30/2022	06/30/2022
	Opening	Estimated	Operating	Capital Equip	Debt Service	FY 2022	FY 2022	FY 2022	FY 2022	Total	Reserves &	Unreserved
	Balance	Revenues	Expenditures	& Projects	Payments	Total	Total	Fund	Transfers	Fund Balance	Designations	Balance
<b>General Fund Undesignated</b>	\$2,205,660	\$80,913,266	(\$79,750,299)	-	(\$480,050)	(\$80,230,349)	\$2,888,577	(\$425,818)	247,587	\$915,631		\$915,631
<i>Transfer from County Lots Parking Fund</i>												
<i>Transfer to Street Lighting Fund</i>												
<i>Transfer to Stormwater Fund</i>												
<i>Transfer to Insurance Reserve Fund</i>												
<i>Transfer to Pension Trust Fund</i>												
<i>Transfer to Pension Rate Stabilization Fund</i>												
<i>Financial Policy Designation</i>	15,620,252					15,620,252		425,818		16,046,070	16,046,070	
<i>Reserve for Economic Uncertainty</i>	4,000,000					4,000,000				4,000,000	4,000,000	
<b>Total General Fund Balance</b>	<b>\$21,825,912</b>	<b>\$80,913,266</b>	<b>(\$79,750,299)</b>	<b>-</b>	<b>(\$480,050)</b>	<b>(\$80,230,349)</b>	<b>\$22,508,829</b>	<b>(\$1,547,128)</b>	<b>\$20,961,701</b>	<b>\$20,046,070</b>	<b>\$20,046,070</b>	<b>\$915,631</b>
<b>Special Revenue Funds</b>												
Street Lighting & Landscape	-	\$410,059	(\$547,974)	(\$35,000)	-	(\$582,974)	(\$172,915)					
Gas Tax	\$1,270,906	1,622,228	(100,000)	(1,750,000)	-	(1,850,000)	1,043,134			\$1,043,134		\$1,043,134
Asset Forfeiture & Safety Grants	155,685	8,323	(62,122)	-	-	(62,122)	101,886			101,886		101,886
Police Safety Grants	141,190	102,422	(140,000)	-	-	(140,000)	103,612			103,612		103,612
Prop A	37,332	1,069,046	(1,060,899)	-	-	(1,060,899)	45,479			45,479		45,479
Prop C	149,725	699,893	(63,464)	-	-	(63,464)	786,153			786,153		786,153
AB 2766	245,493	47,261	(2,185)	-	-	(2,185)	290,569			290,569		290,569
Measure R	41,205	500,243	(50,000)	-	-	(50,000)	491,448			491,448		491,448
Measure M	230,034	534,567	(38,495)	(600,000)	-	(638,495)	126,106			126,106		126,106
<b>Total Special Revenue Funds Balance</b>	<b>\$2,271,569</b>	<b>\$4,994,041</b>	<b>(\$2,065,139)</b>	<b>(\$2,385,000)</b>	<b>-</b>	<b>(\$4,450,139)</b>	<b>\$2,815,472</b>	<b>\$172,915</b>	<b>\$2,988,387</b>	<b>-</b>	<b>-</b>	<b>\$2,988,387</b>
<b>Capital Project Funds</b>												
Capital Improvement Fund	\$163,286	\$1,764,540	(\$156,060)	(\$850,000)	(\$770,726)	(\$1,776,786)	\$151,040			\$151,040		\$151,040
Underground Utility Construction Fund	4,961	-	-	-	-	-	4,961			4,961		4,961
<b>Total Capital Project Funds Balance</b>	<b>\$168,247</b>	<b>\$1,764,540</b>	<b>(\$156,060)</b>	<b>(\$850,000)</b>	<b>(\$770,726)</b>	<b>(\$1,776,786)</b>	<b>\$156,001</b>	<b>-</b>	<b>\$156,001</b>	<b>-</b>	<b>-</b>	<b>\$156,001</b>
<b>Enterprise Funds</b>												
Water	\$5,080,927	\$16,589,681	(\$13,007,827)	(\$1,750,000)	(\$174,479)	(\$14,932,306)	\$6,738,301			\$6,738,301	4,394,102	\$2,344,199
Stormwater*	-	369,680	(981,479)	(710,000)	-	(1,691,479)	(1,321,799)			-	-	-
Wastewater*	853,606	3,736,474	(1,810,404)	(2,500,000)	(85,845)	(4,396,249)	193,830			193,830	193,830	-
Refuse*	286,746	4,619,499	(4,560,776)	-	-	(4,560,776)	345,468			345,468	345,468	-
Parking	2,264,749	4,305,747	(1,839,005)	-	(716,869)	(2,555,874)	4,014,622			4,014,622	851,958	3,162,665
County Parking Lots	-	1,043,500	(200,804)	-	(595,109)	(795,913)	247,587			-	-	-
State Pier & Parking	665,082	804,541	(672,120)	-	-	(672,120)	797,503			797,503	224,040	573,463
<b>Enterprise Fund Reserves:</b>												
North Manhattan Beach BID Reserve	353,653	-	-	-	-	-	353,653			353,653	353,653	
<b>Total Enterprise Funds Balance</b>	<b>\$9,504,762</b>	<b>\$31,469,121</b>	<b>(\$23,072,416)</b>	<b>(\$4,960,000)</b>	<b>(\$1,572,302)</b>	<b>(\$29,604,718)</b>	<b>\$11,369,165</b>	<b>\$1,074,213</b>	<b>\$12,443,378</b>	<b>\$6,363,051</b>	<b>\$6,363,051</b>	<b>\$6,080,327</b>
<b>Internal Service Funds</b>												
Insurance Reserve	\$4,679,268	\$7,074,375	(\$6,956,425)	-	-	(\$6,956,425)	\$4,797,218			\$4,797,218	\$2,000,000	\$2,797,218
Information Technology	341,847	2,928,359	(2,538,353)	(200,000)	-	(2,738,353)	531,853			531,853		531,853
Fleet Management	3,815,109	2,826,896	(1,316,408)	(1,250,000)	-	(2,566,408)	4,075,597			4,075,597		4,075,597
Building Maintenance & Operations	144,681	2,167,710	(2,102,708)	-	-	(2,102,708)	209,683			209,683		209,683
<b>Total Insurance Service Funds Balance</b>	<b>\$8,980,904</b>	<b>\$14,997,340</b>	<b>(\$12,913,894)</b>	<b>(\$1,450,000)</b>	<b>-</b>	<b>(\$14,363,894)</b>	<b>\$9,614,350</b>	<b>-</b>	<b>\$9,614,350</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$7,614,350</b>

**FIVE YEAR FORECAST**

**All Funds**

**FY 2022 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

	07/01/2021 Opening Balance	FY 2022 Estimated Revenues	FY 2022 Operating Expenditures	FY 2022 Capital Equip & Projects	FY 2022 Debt Service Payments	FY 2022 Total Expenditures	FY 2022 Fund Balance Before Xfers	FY 2022 Fund Transfers	06/30/2022 Total Fund Balance	06/30/2022 Reserves & Designations	06/30/2022 Unreserved Balance
<b>Trust &amp; Agency Funds</b>											
Underground Assessment Fund	\$1,635,322	\$1,003,986	-	-	(\$1,047,631)	(\$1,047,631)	\$1,591,677	-	\$1,591,677	\$1,591,677	-
Post-Employment Benefits Trust Fund	123,510	172,175	(224,192)	-	-	(224,192)	71,494	50,000	121,494	121,494	-
Pension Rate Stabilization Fund	1,513,621	-	-	-	-	-	1,513,621	250,000	1,763,621	1,763,621	-
<b>Total Trust Agency Funds Balance</b>	<b>\$3,272,453</b>	<b>\$1,176,161</b>	<b>(\$224,192)</b>	<b>-</b>	<b>(\$1,047,631)</b>	<b>(\$1,271,822)</b>	<b>\$3,176,792</b>	<b>\$300,000</b>	<b>\$3,476,792</b>	<b>\$3,476,792</b>	<b>-</b>

<b>Grand Total</b>	<b>\$46,023,848</b>	<b>\$135,314,469</b>	<b>(\$118,182,000)</b>	<b>(\$9,645,000)</b>	<b>(\$3,870,708)</b>	<b>(\$131,697,708)</b>	<b>\$49,640,609</b>	<b>-</b>	<b>\$49,640,609</b>	<b>\$31,885,913</b>	<b>\$17,754,696</b>
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\* Not meeting current Financial Reserve Policy.

FY 2023 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2022	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	06/30/2023	06/30/2023	06/30/2023
	Opening	Estimated	Operating	Capital Equip	Debt Service	FY 2023	FY 2023	FY 2023	FY 2023	Total	Reserves &	Unreserved
	Balance	Revenues	Expenditures	& Projects	Payments	Total	Expenditures	Fund Balance	Transfers	Fund Balance	Designations	Balance
<b>General Fund Undesignated</b>	\$915,631	\$83,281,349	(\$82,390,988)	-	(\$480,050)	(\$82,871,038)	(\$82,871,038)	\$1,325,941	(\$528,138)	(\$744,614)	-	-
Transfer from County Lots Parking Fund								230,306				
Transfer to Street Lighting Fund								(174,157)				
Transfer to Stormwater Fund								(1,348,567)				
Transfer to Pension Rate Stabilization Fund								(250,000)				
Financial Policy Designation*	16,046,070							16,046,070	528,138	16,574,208	16,574,208	
Reserve for Economic Uncertainty	4,000,000							4,000,000		4,000,000	3,255,386	
<b>Total General Fund Balance</b>	<b>\$20,961,701</b>	<b>\$83,281,349</b>	<b>(\$82,390,988)</b>	<b>-</b>	<b>(\$480,050)</b>	<b>(\$82,871,038)</b>	<b>(\$82,871,038)</b>	<b>\$21,372,011</b>	<b>(\$1,542,417)</b>	<b>\$19,829,594</b>	<b>\$19,829,594</b>	<b>-</b>
<b>Special Revenue Funds</b>												
Street Lighting & Landscape	-	\$417,918	(\$557,074)	(\$35,000)	-	(\$592,074)	(\$592,074)	(\$174,157)		(\$174,157)		\$1,816,577
Gas Tax	\$1,043,134	1,623,443	(100,000)	(750,000)	-	(850,000)	(850,000)	1,816,577		52,521		52,521
Asset Forfeiture & Safety Grants	101,886	8,490	(57,855)	-	-	(57,855)	(57,855)	66,082		66,082		66,082
Police Safety Grants	103,612	102,470	(140,000)	-	-	(140,000)	(140,000)	45,947		45,947		45,947
Prop A	45,479	1,084,439	(1,083,971)	-	-	(1,083,971)	(1,083,971)	235,310		235,310		235,310
Prop C	786,153	713,891	(64,734)	(1,200,000)	-	(1,264,734)	(1,264,734)	335,627		335,627		335,627
AB 2766	290,569	47,286	(2,229)	-	-	(2,229)	(2,229)	151,696		151,696		151,696
Measure R	491,448	510,248	(50,000)	(800,000)	-	(850,000)	(850,000)	632,100		632,100		632,100
Measure M	126,106	545,258	(39,265)	-	-	(39,265)	(39,265)					
<b>Total Special Revenue Funds Balance</b>	<b>\$2,985,387</b>	<b>\$5,053,442</b>	<b>(\$2,095,127)</b>	<b>(\$2,785,000)</b>	<b>-</b>	<b>(\$4,880,127)</b>	<b>(\$4,880,127)</b>	<b>\$3,161,702</b>	<b>\$174,157</b>	<b>\$3,335,859</b>	<b>-</b>	<b>\$3,335,859</b>
<b>Capital Project Funds</b>												
Capital Improvement Fund	\$151,040	\$1,786,165	(\$159,181)	(\$850,000)	(\$770,772)	(\$1,779,953)	(\$1,779,953)	\$157,252		\$157,252		\$157,252
Underground Utility Construction Fund	4,961	-	-	-	-	-	-	4,961		4,961		4,961
<b>Total Capital Project Funds Balance</b>	<b>\$156,001</b>	<b>\$1,786,165</b>	<b>(\$159,181)</b>	<b>(\$850,000)</b>	<b>(\$770,772)</b>	<b>(\$1,779,953)</b>	<b>(\$1,779,953)</b>	<b>\$162,213</b>	<b>-</b>	<b>\$162,213</b>	<b>-</b>	<b>\$162,213</b>
<b>Enterprise Funds</b>												
Water	\$6,738,301	\$17,082,378	(\$13,353,804)	(\$2,250,000)	(\$174,487)	(\$15,778,291)	(\$15,778,291)	\$8,042,388		\$8,042,388	4,509,430	\$3,532,958
Stormwater*	-	370,221	(1,008,788)	(710,000)	-	(1,718,788)	(1,718,788)	(1,348,567)		-		-
Wastewater	193,830	3,847,218	(1,854,225)	(1,100,000)	(85,849)	(3,040,074)	(3,040,074)	1,000,974		1,000,974	646,691	354,283
Refuse*	345,468	4,757,729	(4,694,535)	-	-	(4,694,535)	(4,694,535)	408,662		408,662	408,662	-
Parking	4,014,622	4,309,182	(1,881,630)	(150,000)	(716,898)	(2,748,528)	(2,748,528)	5,575,277		5,575,277	866,176	4,709,101
County Parking Lots	-	1,043,500	(206,183)	-	(607,011)	(813,194)	(813,194)	230,306		230,306		-
State Pier & Parking	797,503	805,112	(688,612)	-	-	(688,612)	(688,612)	914,003		914,003	229,537	684,465
<b>Enterprise Fund Reserves:</b>												
North Manhattan Beach BID Reserve	353,653	-	-	-	-	-	-	353,653		353,653	353,653	
<b>Total Enterprise Funds Balance</b>	<b>\$12,443,378</b>	<b>\$32,215,340</b>	<b>(\$23,687,776)</b>	<b>(\$4,210,000)</b>	<b>(\$1,584,245)</b>	<b>(\$29,482,022)</b>	<b>(\$29,482,022)</b>	<b>\$15,176,696</b>	<b>\$1,118,261</b>	<b>\$16,294,957</b>	<b>\$7,014,150</b>	<b>\$9,280,807</b>
<b>Internal Service Funds</b>												
Insurance Reserve	\$4,797,218	\$7,215,362	(\$7,164,156)	-	-	(\$7,164,156)	(\$7,164,156)	\$4,848,424		\$4,848,424	\$2,000,000	\$2,848,424
Information Technology	531,853	2,986,926	(2,603,342)	(200,000)	-	(2,803,342)	(2,803,342)	715,437		715,437		715,437
Fleet Management	4,075,597	2,882,934	(1,349,398)	(1,250,000)	-	(2,599,398)	(2,599,398)	4,359,133		4,359,133		4,359,133
Building Maintenance & Operations	209,683	2,211,064	(2,159,206)	-	-	(2,159,206)	(2,159,206)	262,541		262,541		262,541
<b>Total Insurance Service Funds Balance</b>	<b>\$9,614,350</b>	<b>\$15,296,286</b>	<b>(\$13,275,102)</b>	<b>(\$1,450,000)</b>	<b>-</b>	<b>(\$14,725,102)</b>	<b>(\$14,725,102)</b>	<b>\$10,185,534</b>	<b>-</b>	<b>\$10,185,534</b>	<b>\$2,000,000</b>	<b>\$8,185,534</b>

**FIVE YEAR FORECAST**

**All Funds**

**FY 2023 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

	07/01/2022	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	06/30/2023	06/30/2023
	Opening	Estimated	Operating	Capital Equip	Debt Service	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	Total	Reserves &
	Balance	Revenues	Expenditures	& Projects	Payments	Total	Total	Expenditures	Before Xfers	Fund	Fund Balance	Designations
										Transfers		Balance
												Unreserved
<b>Trust &amp; Agency Funds</b>												
Underground Assessment Fund	\$1,591,677	\$1,024,066	-	-	(\$1,068,583)	(\$1,068,583)	(\$1,068,583)	\$1,547,159	\$1,547,159	-	\$1,547,159	\$1,547,159
Post-Employment Benefits Trust Fund	121,494	172,379	(225,435)	-	-	(225,435)	(225,435)	68,437	68,437	-	68,437	68,437
Pension Rate Stabilization Fund	1,763,621	-	-	-	-	-	-	1,763,621	2,013,621	250,000	2,013,621	2,013,621
<b>Total Trust Agency Funds Balance</b>	<b>\$3,476,792</b>	<b>\$1,196,444</b>	<b>(\$225,435)</b>	<b>-</b>	<b>(\$1,068,583)</b>	<b>(\$1,294,019)</b>	<b>(\$1,294,019)</b>	<b>\$3,379,218</b>	<b>\$3,629,218</b>	<b>\$250,000</b>	<b>\$3,629,218</b>	<b>\$3,629,218</b>
<b>Grand Total</b>	<b>\$49,640,610</b>	<b>\$138,829,027</b>	<b>(\$121,833,611)</b>	<b>(\$9,295,000)</b>	<b>(\$3,903,650)</b>	<b>(\$135,032,261)</b>	<b>(\$135,032,261)</b>	<b>\$53,437,375</b>	<b>\$53,437,375</b>	<b>-</b>	<b>\$53,437,375</b>	<b>\$32,472,962</b>

\* Not meeting current Financial Reserve Policy.

FY 2024 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2023	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024	06/30/2024	06/30/2024	
	Opening	Estimated	Operating	Capital Equip	Debt Service	FY 2024	FY 2024	FY 2024	FY 2024	Total	Reserves &	
	Balance	Revenues	Expenditures	& Projects	Payments	Total	Expenditures	Before Xfers	Fund	Fund Balance	Designations	
									Transfers			
											Unreserved	
											Balance	
<b>General Fund Undesignated</b>												
Transfer from County Lots Parking Fund	-	\$85,729,348	(\$84,222,594)	-	(\$480,050)	(\$84,702,644)	(\$84,702,644)	\$1,026,704	(\$366,321)	(\$928,060)		
Transfer to Street Lighting Fund									212,771			
Transfer to Stormwater Fund									(175,432)			
Transfer to Pension Rate Stabilization Fund									(1,375,782)			
Financial Policy Designation*	16,574,208							16,574,208	366,321	16,940,529	16,940,529	
Reserve for Economic Uncertainty	3,255,386							3,255,386		3,255,386	2,327,325	
<b>Total General Fund Balance</b>	<b>\$19,829,594</b>	<b>\$85,729,348</b>	<b>(\$84,222,594)</b>	<b>-</b>	<b>(\$480,050)</b>	<b>(\$84,702,644)</b>	<b>(\$84,702,644)</b>	<b>\$20,856,298</b>	<b>(\$1,588,443)</b>	<b>\$19,267,854</b>	<b>\$19,267,854</b>	<b>-</b>
<b>Special Revenue Funds</b>												
Street Lighting & Landscape		\$425,934	(\$566,366)	(\$35,000)	-	(\$601,366)	(\$601,366)	(\$175,432)	\$175,432	-		\$1,591,259
Gas Tax	\$1,816,577	1,624,682	(100,000)	(1,750,000)	-	(1,850,000)	(1,850,000)	1,591,259		1,591,259		2,579
Asset Forfeiture & Safety Grants	52,521	8,659	(58,602)	-	-	(58,602)	(58,602)	2,579		2,579		28,602
Police Safety Grants	66,082	102,520	(140,000)	-	-	(140,000)	(140,000)	28,602		28,602		39,775
Prop A	45,947	1,100,142	(1,106,314)	-	-	(1,106,314)	(1,106,314)	39,775		39,775		897,450
Prop C	235,310	728,168	(66,028)	-	-	(66,028)	(66,028)	897,450		897,450		380,666
AB 2766	335,627	47,312	(2,273)	-	-	(2,273)	(2,273)	380,666		380,666		622,148
Measure R	151,696	520,453	(50,000)	-	-	(50,000)	(50,000)	622,148		622,148		348,213
Measure M	632,100	556,163	(40,050)	(800,000)	-	(840,050)	(840,050)	348,213		348,213		\$3,910,692
<b>Total Special Revenue Funds Balance</b>	<b>\$3,335,859</b>	<b>\$5,114,034</b>	<b>(\$2,129,633)</b>	<b>(\$2,585,000)</b>	<b>-</b>	<b>(\$4,714,633)</b>	<b>(\$4,714,633)</b>	<b>\$3,735,260</b>	<b>\$175,432</b>	<b>\$3,910,692</b>	<b>-</b>	<b>\$3,910,692</b>
<b>Capital Project Funds</b>												
Capital Improvement Fund	\$157,252	\$1,808,328	(\$162,365)	(\$850,000)	(\$770,818)	(\$1,783,183)	(\$1,783,183)	\$182,397		\$182,397		\$182,397
Underground Utility Construction Fund	4,961	-	-	-	-	-	-	4,961		4,961		4,961
<b>Total Capital Project Funds Balance</b>	<b>\$162,213</b>	<b>\$1,808,328</b>	<b>(\$162,365)</b>	<b>(\$850,000)</b>	<b>(\$770,818)</b>	<b>(\$1,783,183)</b>	<b>(\$1,783,183)</b>	<b>\$187,359</b>	<b>-</b>	<b>\$187,359</b>	<b>-</b>	<b>\$187,359</b>
<b>Enterprise Funds</b>												
Water	\$8,042,388	\$17,589,766	(\$13,705,367)	(\$2,000,000)	(\$174,496)	(\$15,879,863)	(\$15,879,863)	\$9,752,291		\$9,752,291	4,626,621	\$5,125,670
Stormwater*	-	370,774	(1,036,556)	(710,000)	-	(1,746,556)	(1,746,556)	(1,375,782)		-		-
Wastewater*	1,000,974	3,961,257	(1,897,750)	(2,500,000)	(85,853)	(4,483,603)	(4,483,603)	478,628		478,628	478,628	-
Refuse*	408,662	4,900,103	(4,831,809)	-	-	(4,831,809)	(4,831,809)	476,956		476,956	476,956	-
Parking	5,575,277	4,312,686	(1,924,801)	(800,000)	(716,927)	(3,441,729)	(3,441,729)	6,446,234		6,446,234	880,576	5,565,658
County Parking Lots	-	1,043,500	(211,578)	-	(619,151)	(830,729)	(830,729)	212,771		-		-
State Pier & Parking	914,003	805,694	(705,404)	-	-	(705,404)	(705,404)	1,014,293		1,014,293	235,135	779,158
<b>Enterprise Fund Reserves:</b>												
North Manhattan Beach BID Reserve	353,653	-	-	-	-	-	-	353,653		353,653	353,653	
<b>Total Enterprise Funds Balance</b>	<b>\$16,294,957</b>	<b>\$32,983,780</b>	<b>(\$24,313,264)</b>	<b>(\$6,010,000)</b>	<b>(\$1,596,426)</b>	<b>(\$31,919,692)</b>	<b>(\$31,919,692)</b>	<b>\$17,359,044</b>	<b>\$1,163,011</b>	<b>\$18,522,055</b>	<b>\$7,051,569</b>	<b>\$11,470,486</b>
<b>Internal Service Funds</b>												
Insurance Reserve	\$4,848,424	\$7,359,169	(\$7,379,075)	-	-	(\$7,379,075)	(\$7,379,075)	\$4,828,517		\$4,828,517	\$2,000,000	\$2,828,517
Information Technology	715,437	3,046,664	(2,665,801)	(200,000)	-	(2,865,801)	(2,865,801)	896,300		896,300		896,300
Fleet Management	4,359,133	2,940,092	(1,381,561)	(1,250,000)	-	(2,631,561)	(2,631,561)	4,667,664		4,667,664		4,667,664
Building Maintenance & Operations	262,541	2,255,285	(2,213,134)	-	-	(2,213,134)	(2,213,134)	304,692		304,692		304,692
<b>Total Insurance Service Funds Balance</b>	<b>\$10,185,534</b>	<b>\$15,601,210</b>	<b>(\$13,639,571)</b>	<b>(\$1,450,000)</b>	<b>-</b>	<b>(\$15,089,571)</b>	<b>(\$15,089,571)</b>	<b>\$10,697,173</b>	<b>-</b>	<b>\$10,697,173</b>	<b>\$2,000,000</b>	<b>\$8,697,173</b>

**FIVE YEAR FORECAST**

**All Funds**

**FY 2024 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

	07/01/2023	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024	06/30/2024	06/30/2024	06/30/2024
	Opening	Estimated	Operating	Capital Equip	Debt Service	Total	Expenditures	Before Xfers	Fund	Total	Reserves &	Unreserved	
	Balance	Revenues	Expenditures	& Projects	Payments	Expenditures	Expenditures	Fund Balance	Transfers	Fund Balance	Designations	Balance	
<b>Trust &amp; Agency Funds</b>													
Underground Assessment Fund	\$1,547,159	\$1,044,547	-	-	(\$1,089,955)	(\$1,089,955)	(\$1,089,955)	\$1,501,751	-	\$1,501,751	\$1,501,751	-	
Post-Employment Benefits Trust Fund	68,437	172,586	(226,704)	-	-	(226,704)	(226,704)	14,319	-	14,319	14,319	-	
Pension Rate Stabilization Fund	2,013,621	-	-	-	-	-	-	2,013,621	250,000	2,263,621	2,263,621	-	
<b>Total Trust Agency Funds Balance</b>	<b>\$3,629,218</b>	<b>\$1,217,133</b>	<b>(\$226,704)</b>	<b>-</b>	<b>(\$1,089,955)</b>	<b>(\$1,316,659)</b>	<b>(\$1,316,659)</b>	<b>\$3,529,692</b>	<b>\$250,000</b>	<b>\$3,779,692</b>	<b>\$3,779,692</b>	<b>-</b>	
<b>Grand Total</b>	<b>\$53,437,375</b>	<b>\$142,453,833</b>	<b>(\$124,694,132)</b>	<b>(\$10,895,000)</b>	<b>(\$3,937,251)</b>	<b>(\$189,526,383)</b>	<b>(\$189,526,383)</b>	<b>\$56,364,825</b>	<b>-</b>	<b>\$56,364,825</b>	<b>\$32,099,115</b>	<b>\$24,265,710</b>	

\* Not meeting current Financial Reserve Policy.

## Growth Factors for FY 2021 to FY 2024 Projections

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
	Actual	Actual	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
<b>Core Revenues</b>									
Property Tax	7.8%	7.1%	7.5%	5.4%	3.6%	4.0%	4.0%	4.0%	4.0%
Sales & Use Tax	1.9%	-4.1%	0.1%	1.1%	0.9%	2.0%	2.0%	2.0%	2.0%
Other Taxes & Assessments	-6.3%	-8.7%	1.7%	-4.6%	-2.8%	2.0%	2.0%	2.0%	2.0%
Transient Occupancy Tax	7.2%	0.4%	-15.0%	20.2%	5.0%	19.7%	2.5%	2.5%	2.5%
Business License Tax	3.0%	5.2%	1.6%	3.5%	2.5%	3.0%	3.0%	3.0%	3.0%
Charges for Services	3.9%	11.2%	18.7%	-10.1%	0.1%	3.0%	3.0%	3.0%	3.0%
Building Permits	41.8%	-4.5%	30.7%	-10.8%	-12.7%	2.0%	2.0%	2.0%	2.0%
Building Plan Check Fees	-24.6%	78.0%	-4.6%	-0.4%	0.0%	2.0%	2.0%	2.0%	2.0%
Licenses & Permits	12.4%	-1.5%	15.2%	-7.1%	-1.0%	2.0%	2.0%	2.0%	2.0%
Fines	-0.1%	-0.4%	-0.9%	-1.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest Earnings	47.0%	20.4%	27.3%	19.3%	-4.5%	2.0%	2.0%	2.0%	2.0%
Rents & Leases	10.9%	9.5%	-27.9%	28.1%	2.1%	2.0%	2.0%	2.0%	2.0%
Real Estate Transfer Tax	10.0%	-4.6%	4.3%	-4.8%	2.0%	2.0%	2.0%	2.0%	2.0%
From Other Agencies	-47.9%	-45.1%	-0.3%	-0.7%	0.3%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	-11.3%	37.1%	20.4%	5.6%	-30.4%	0.0%	0.0%	0.0%	0.0%
Operating Transfers In	2.9%	0.0%	6.1%	14.4%	-1.2%	1.0%	1.0%	1.0%	1.0%
<b>Core Revenues</b>	<b>4.7%</b>	<b>5.0%</b>	<b>4.1%</b>	<b>3.9%</b>	<b>1.2%</b>	<b>4.0%</b>	<b>2.9%</b>	<b>2.9%</b>	<b>2.9%</b>
<b>Non-Core Revenues</b>									
Unrealized Investment Gain/Loss	1989.1%	-306.9%	-3.6%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants	-49.8%	-13.5%	63.7%	-31.1%	369.1%	-100.0%	0.0%	0.0%	0.0%
Lease Purchase Proceeds	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Transfer Fee	0.0%	-6.4%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Non-core Revenues</b>	<b>478.3%</b>	<b>133.0%</b>	<b>-111.4%</b>	<b>-653.0%</b>	<b>-74.5%</b>	<b>-100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total Revenues &amp; Other Inflows</b>	<b>6.1%</b>	<b>7.1%</b>	<b>0.1%</b>	<b>6.5%</b>	<b>-0.4%</b>	<b>3.4%</b>	<b>2.9%</b>	<b>2.9%</b>	<b>2.9%</b>
<b>Core Expenditures</b>									
Salary & Wages	4.4%	3.9%	2.2%	-2.4%	5.6%	2.0%	2.0%	2.0%	2.0%
Employee Benefits	10.5%	4.6%	6.0%	14.5%	13.3%	7.3%	6.1%	5.2%	3.8%
Contract & Professional Services	5.7%	-2.3%	6.6%	15.5%	-3.8%	8.5%	0.1%	5.8%	0.2%
Materials & Services	3.2%	-2.5%	-0.6%	28.3%	2.8%	1.8%	1.8%	1.8%	1.8%
Utilities	-1.7%	0.9%	-7.7%	-0.7%	14.9%	1.0%	1.0%	1.0%	1.0%
Internal Service Charges	9.2%	7.8%	0.8%	-4.6%	2.1%	2.0%	2.0%	2.0%	2.0%
Property Leases & Rentals	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bond Debt Service	-67.9%	23.9%	3.8%	4.7%	0.6%	-0.9%	-0.2%	0.0%	0.0%
Operating Transfers Out	122.6%	-59.1%	-5.5%	-10.0%	605.9%	-85.1%	2.0%	2.0%	2.0%
<b>Core Expenditures</b>	<b>4.8%</b>	<b>3.4%</b>	<b>3.1%</b>	<b>4.4%</b>	<b>5.7%</b>	<b>3.9%</b>	<b>2.7%</b>	<b>3.3%</b>	<b>2.2%</b>
<b>Non-Core Expenditures</b>									
City Manager Loan	0.0%	-94.8%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property & Equipment	187.1%	3.4%	-81.3%	2280.3%	-94.0%	-100.0%	0.0%	0.0%	0.0%
Capital Improvement Projects	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Non-core Expenditures</b>	<b>1804.1%</b>	<b>-80.0%</b>	<b>-85.4%</b>	<b>3675.1%</b>	<b>-80.5%</b>	<b>-100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total Expenditures &amp; Other Outflows</b>	<b>8.6%</b>	<b>0.3%</b>	<b>2.4%</b>	<b>8.2%</b>	<b>2.6%</b>	<b>3.2%</b>	<b>2.7%</b>	<b>3.3%</b>	<b>2.2%</b>

# Appendix



## FY 2019-20 SCHEDULE OF FULL-TIME POSITIONS

Department	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Change
Management Services	17.0	17.0	15.0	15.0	-
Finance	17.0	17.0	18.0	18.0	-
Human Resources	8.0	8.0	8.0	8.0	-
Parks and Recreation	25.0	25.0	25.0	25.0	-
Police	106.8	106.8	107.8	107.8	-
Fire	31.2	31.2	31.2	31.2	-
Community Development	24.0	28.0	30.0	30.0	-
Public Works	56.0	60.0	62.0	62.0	-
Information Technology	9.0	9.0	9.0	9.0	-
<b>Total</b>	<b>294.0</b>	<b>302.0</b>	<b>306.0</b>	<b>306.0</b>	<b>-</b>

### Discussion of Changes in Full-Time Positions:

The Fiscal Year 2019-20 Budget includes 306 authorized full-time positions. The following staffing changes are introduced this budget cycle:

*Management Services:* No changes.

*Finance:* Upgrade Account Services Representatives I to I/II flex class. Change salary grade of Purchasing Clerk to be level with Secretary.

*Human Resources:* No changes.

*Parks and Recreation:* No changes.

*Police:* Reclassify vacant Secretary to Crime Analyst.

*Fire:* No changes.

*Community Development:* No changes.

*Public Works:* No changes.

*Information Technology:* Reclassify vacant GIS Technician to IS Specialist.

## FY 2020 FULL-TIME POSITION COUNT

Department/Title	Department/Title	Department/Title
<b>Management Services</b>	<b>Police</b>	<b>Public Works</b>
City Clerk 1.0	Administrative Clerk I/II 5.0	Building Repair Craftsperson 4.0
City Manager 1.0	Chief of Police 1.0	City Engineer 1.0
Deputy City Clerk 1.0	Community Services Officer 15.0	Director 1.0
City Treasurer (Elected) 1.0	Crime Analyst 1.0	Electrician 2.0
Councilmember (Elected) 5.0	Executive Secretary 2.0	Engineering Technician I/II/III 1.0
Executive Assistant 1.0	IS Specialist <i>(shared with Fire)</i> 0.8	Equipment Maint Supervisor 1.0
Legal Secretary 1.0	Lead Records Technician 2.0	Equipment Mechanic I/II 3.0
Management Analyst 1.0	Records Manager 1.0	Executive Secretary 1.0
Receptionist Clerk 1.0	Park Enforcement Officer 1.0	Public Works Inspector 2.0
Senior Deputy City Clerk 1.0	Police Captain 2.0	Maint Worker I/II 15.0
Senior Management Analyst 1.0	Police Lieutenant 5.0	Maint Worker III 4.0
<b>Management Services Total 15.0</b>	Police Officer 46.0	Maintenance Supervisor 3.0
	Police Sergeant 11.0	Maintenance Superintendent 1.0
<b>Finance</b>	Police Services Officer 7.0	Meter Repair Worker 2.0
Accountant 2.0	Records Technician 7.0	Principal Engineer 1.0
Account Services Rep I/II 5.0	Senior Management Analyst 1.0	Secretary 3.0
Buyer 1.0	<b>Police Total 107.8</b>	Sewer Maint Worker I/II 3.0
Controller 1.0	<b>Fire</b>	Senior Civil Engineer 6.0
Director 1.0	Battalion Chief 3.0	Senior Management Analyst 2.0
Executive Secretary 1.0	Executive Secretary 1.0	Senior Plant Operator 1.0
Management Analyst 1.0	Fire Captain/Paramedic 6.0	Urban Forester 1.0
Manager 2.0	Fire Chief 1.0	Utilities Manager 1.0
Purchasing Clerk 1.0	Fire Engineer/Paramedic 6.0	Water Dist Supervisor 1.0
Revenue Services Specialist 1.0	Fire Marshal/Captain 1.0	Water Meter Reader 1.0
Senior Accountant 1.0	Firefighter/Paramedic 13.0	Water Plant Operator 1.0
Senior Financial Analyst 1.0	IS Specialist <i>(shared with Police)</i> 0.2	<b>Public Works Total 62.0</b>
<b>Finance Total 18.0</b>	<b>Fire Total 31.2</b>	<b>Information Technology</b>
<b>Human Resources</b>	<b>Community Development</b>	Director 1.0
Director 1.0	Administrative Clerk I/II 3.0	GIS Analyst 1.0
Executive Assistant 1.0	Assistant Planner 3.0	IS Specialist 3.0
Human Resources Assistant 1.0	Associate Planner 2.0	IT Analyst 1.0
Human Resources Analyst 1.0	Building Official 1.0	Manager 1.0
Human Resources Manager 1.0	Building Services Analyst 1.0	Network Administrator 1.0
Human Resources Technician 2.0	Code Enforcement Officer 3.0	Senior Management Analyst 1.0
Risk Manager 1.0	Director 1.0	<b>Information Tech Total 9.0</b>
<b>Human Resources Total 8.0</b>	Executive Secretary 1.0	<b>Total City-Wide 306.0</b>
<b>Parks and Recreation</b>	Environmental Prog. Manager 1.0	
Director 1.0	Inspector 1.0	
Secretary 1.0	Plan Check Engineer 1.0	
Graphic Artist 1.0	Planning Manager 1.0	
Manager 2.0	Permits Technician 2.0	
Management Analyst 1.0	Principal Building Inspector 1.0	
Recreation Supervisor 4.0	Secretary 1.0	
Recreation Coordinator 7.0	Senior Building Inspector 2.0	
Reservation Clerk 1.0	Senior Management Analyst 1.0	
Senior Manager 1.0	Senior Permits Technician 1.0	
Recreation Prog. Supervisor 3.0	Senior Plan Check Engineer 1.0	
Transportation Operator 3.0	Traffic Engineer 1.0	
<b>Parks and Recreation Total 25.0</b>	Traffic Engineering Tech I/II 1.0	
	<b>Community Development Total 30.0</b>	

## **SCHEDULE OF DEBT SERVICE & LEASE PAYMENTS**

### **Marine Sports Fields Lease**

In Fiscal Year 2001, the City entered into a Sale/Leaseback transaction with the Beach Cities Health District (BCHD). This transaction was a result of the City purchasing from TRW (now Northrup Grumman) seven acres of property located at the corner of Marine and Aviation within the City of Manhattan Beach. The City subsequently sold the property to BCHD with an exclusive agreement to lease back six of the seven acres. The lease authorized BCHD to spend funds up to \$2.5 million to construct recreational facilities on the property. These improvements were completed in Fiscal Year 2000-2001. In Fiscal Year 2002, the City issued variable rate Certificates of Participation to effect a full internal financing of the Sports Fields. The proceeds were used to pay in full all principal and interest obligations under the aforementioned lease with BCHD.

In Fiscal Year 2017, the City refunded the variable rate Certificates of Participation and issued fixed rate Certificates of Participation to secure lower interest rate payments through the maturity date of 2033. Debt service payments can be found in the Parks & Recreation administration budget.

### **Metlox Refunding Certificates of Participation**

In January 2003 the City issued Certificates of Participation to Finance public improvements at the Metlox site. These funds were used to construct a two-level underground parking garage as well as a 45,000 square foot town square open space to complement the retail developments. The amount of the bond was \$13,350,000. In July 2012, with the call date of January 2013 approaching, the City determined to take advantage of a substantially improved interest rate environment by issuing \$10,210,000 of Certificates of Participation to refund the 2003 Metlox Public Improvements Certificates of Participation. The refunding took place in January 2013.

### **Water/Wastewater Refunding Certificates of Participation**

In Fiscal Year 2013, the City was able to take advantage of the current interest rate market and refund existing debt that carried interest rates that were substantially higher than current rates. The existing debt, issued in 1996 was used to finance 1996 and 1997 water and wastewater projects. Since these bonds could be called without penalty, the City issued \$2,765,000 of Certificate of Participation refunding bonds in July 2012 (concurrent with the Metlox refunding bonds) and the 1996 issue was refunded in August 2012.

### **Police/Fire Facility Refunding Certificates of Participation**

In February 2013, the City issued \$10,510,000 of Certificates of Participation to advance refund the 2004 Police Fire Facility Certificates of Participation. This refunding mirrors that of the Metlox and Water/Wastewater refunding in that the City took advantage of the reduced interest rate environment. This advance refunding will reduce debt service payments over 19 years by \$3,608,790. The 2004 Certificates of Participation were redeemed in January 2014. The original certificates were issued to complete financing for the January 2007 construction of the Police/Fire/Civic Center.

### **Underground Utility Assessment Bonds**

In fiscal years 2005 and 2006 the City issued 1915 Act Underground Utility Assessment Bonds that financed the undergrounding of overhead appurtenances in five districts within the City. The two series were refinanced in FY 2018 to take advantage of lower interest rates. These bonds are not debt of the City, which acts a conduit between the property owners and the bond holders. Assessments are placed on the property tax bill in order to fund annual debt service.

### **Legal Debt Limit**

The City is subject to a legal general bonded debt limit equal to 3.75 percent of the total assessed value of property in Manhattan Beach. The City's total net taxable assessed property value is approximately \$16.4 billion, resulting in a legal general bonded debt limit of \$615,000,000. The City has no general bonded debt subject to the debt limit.

## FY 2020 SCHEDULE OF DEBT SERVICE & LEASE PAYMENTS

Description	Fund	FY 2020		FY 2020		FY 2020		FY 2020		Total
		Principal	Interest	Lease	Total	Principal Remaining	Interest Remaining	Total Remaining		
Marine Avenue Sports Field Bonds	General	\$305,000	\$176,975		\$481,975	\$5,040,000	\$1,142,700		\$6,182,700	
Water/Wastewater Refunding Bonds	Water/Wastewater	205,000	52,375		257,375	1,405,000	156,850		1,561,850	
Metlox Refunding Bonds	Parking	460,000	253,763		713,763	6,970,000	1,607,731		8,577,731	
Police/Fire Facility Refunding Bonds	Capital Improvement	515,000	255,238		770,238	7,165,000	1,501,913		8,666,913	
Utility Assessment Districts	Spec Assess Redemption	860,000	136,950		996,950	4,135,000	419,325		4,554,325	
<b>Total Bonded Debt Service</b>		<b>\$2,345,000</b>	<b>\$875,300</b>		<b>\$3,220,300</b>	<b>\$24,715,000</b>	<b>\$4,828,519</b>		<b>\$29,543,519</b>	
Operating Leases - County Lots	County Parking Lots		\$572,000		\$572,000					
<b>Total Operating Lease</b>					<b>\$572,000</b>					
<b>Total Lease Payments</b>					<b>\$572,000</b>					
<b>Total</b>		<b>\$2,345,000</b>	<b>\$875,300</b>	<b>\$572,000</b>	<b>\$3,792,300</b>	<b>\$24,715,000</b>	<b>\$4,828,519</b>		<b>\$29,543,519</b>	

*Excludes Administration Costs. Interest calculated on modified accrual basis.*





City of  
**Manhattan Beach**

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