RESOLUTION NO. 17-0073

A RESOLUTION OF THE MANHATTAN BEACH CITY COUNCIL ADOPTING THE FISCAL YEAR 2017-2018 OPERATING BUDGET

THE MANHATTAN BEACH CITY COUNCIL RESOLVES AS FOLLOWS:

SECTION 1. The City Council hereby makes the following findings:

A. The Manhattan Beach Municipal Code provides that the City Manager shall cause to be prepared and submitted to the City Council an annual budget;

B. The budget covering the fiscal year 2017-2018 has been reviewed by the City Council with regard to the approval of estimated revenues and expenditures; and

C. The City Council has made such necessary revisions to the budget as provided for in Exhibit "A" attached hereto.

<u>SECTION 2</u>. The Fiscal Year 2017-2018 Operating Budget as presented to the City Council at the June 20, 2017 City Council meeting, and as amended by the revisions set forth in the attached Exhibit A, is hereby approved and adopted as the official municipal budget for the City of Manhattan Beach ("Fiscal Year 2017-2018 Operating Budget").

<u>SECTION 3</u>. The City Clerk is directed to maintain three copies of the Fiscal Year 2017-2018 Operating Budget on file at all times for inspection by the public.

<u>SECTION 4</u>. Beginning on July 1, 2017, the City Manager is hereby authorized to proceed with the implementation of the programs as set forth in the approved and adopted budget, and to transfer any sum of appropriated funds between departments and programs provided they do not cross funds.

<u>SECTION 5</u>. Unexpended appropriations from the Fiscal Year 2017-2018 Operating Budget may be carried forward to the next fiscal year provided the funds have been previously encumbered for a specific purpose, or apply to authorized, but uncompleted projects in the Capital Improvement Plan.

<u>SECTION 6</u>. This Resolution shall take effect immediately upon adoption.

SECTION 7. The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED and ADOPTED this 20th day of June, 2017.

Ayes: Noes: Absent: Abstain:

> DAVID LESSER Mayor, City of Manhattan Beach, California

ATTEST:

LIZA TAMURA City Clerk

Adj. Type	Category	Description	Revenues	Expenditures C	omments
Policy Changes					
Revenue/Personnel	Operating Transfers In/Salaries & Ber	Four Senior Civil Engineers	674,950		et FTE Change +4.0; Rev from Other Funds
Revenue	Transient Occupancy Tax	Transient Occupancy Tax	326,500	- Tr	ransfer \$500,000 back from CIP
Other	Employee Benefits	Reduce Pension Fund Additional Payment	-	(250,000)	
Other	Employee Benefits	Pension Fund - Fund Transfer instead of Expenditure	-	(250,000) Tr	ransfer \$250,000 to new Trust Fund
Other	Contract & Professional Services	Proposed Increase in MBUSD School Agreement	-	191,457	
Revenue/Personnel	Salary & Wages	Ambulance Operator Program	115,720	115,720	
Personnel	Salary & Wages	Add Building Supervisor	-	109,754 N	et FTE Change +1.0
Ongoing	Contract & Professional Services	Part-time Plan Checker	-	(98,800) O	ffset to Building Supervisor position
Other	Contract & Professional Services	Add Crossing Guards at two locations	-	36,000	ž i i
Personnel	Salary & Wages	Add Com. Dev. FT Admin Clerk I/II (offset by PT position)	-	15,145 N	et FTE Change -0-
Personnel	Salary & Wages	Add Com. Dev. FT Admin Clerk I/II (offset by PT position)	-		et FTE Change -0-
Personnel	Salary & Wages	Part-time Summer Intern Program	-	3,000	
		Subtotal	1,117,170	561,328	
Technical Changes			.,	001,020	
Revenue	Property Tax	C.Yr Secured Property Tax	604,005	_	
Revenue	Sales & Use Tax	Sales & Use Tax	(500,000)	-	
Revenue	Building Permits	Building Permits	(297,200)	-	
Revenue	Real Estate Transfer Tax	Real Estate Transfer Tax	(260,000)	-	
Revenue	Miscellaneous	Workers' Compensation Salary Continuation	200,000	-	
Revenue	Charges for Services	Right of Way Permits	184,500		
Revenue	Interest Earnings	Interest Earnings	100,000		
Revenue	Charges for Services	Special Events *	94,600		
	Building Plan Check Fees	Building Plan Check Fees	69,600	-	
Revenue	Charges for Services	Arts/Education Classes *	,	-	
Revenue			(53,500)	-	
Revenue	Charges for Services	Planning Filing Fees Supplemental Property Tax	52,000 50,000	-	
Revenue	Property Tax	Facility & Parks Reservations *	,	-	
Revenue	Charges for Services		50,000	-	
Revenue	Charges for Services	Building Record Report Fees	(41,500)	-	
Revenue	Licenses & Permits	Fire Code Permits - Annual	(40,000)	-	
Revenue	Licenses & Permits	Building Permits Surcharge	(39,900)	-	
Revenue	Licenses & Permits	Other Construction Permits	(36,800)	-	
Revenue	Charges for Services	Sports Leagues & Tournaments *	(16,000)	-	
Revenue	Charges for Services	Fire Inspection Fees	10,800	-	
Revenue	Charges for Services	Sports Classes *	10,000	-	
Revenue	Charges for Services	Special Activity Classes *	8,925	-	
Revenue	Charges for Services	Swimming Classes *	8,000	-	
Revenue	Charges for Services	Fire Plan Check	(6,000)	-	
Revenue	Licenses & Permits	Police Alarm Permits	5,500	-	
Revenue	Licenses & Permits	Studio Tenant Fees	5,000	-	
Revenue	Licenses & Permits	Fire Permits - One Time	4,500	-	
Revenue	Licenses & Permits	Outdoor Facilities Permits	(2,330)	-	
Revenue	Licenses & Permits	Fire Construction Inspections	(2,000)	-	
Revenue	Charges for Services	Traffic Engineer - Special Events	300	-	
One-time	Contract & Professional Services	SBRPCA and Replacement of Dispatch Software	-		plit 25% Fire/75% Police
Other	Employee Benefits	Medical Retirement Contributions	-	(238,512)	
One-time	Property & Equipment	Carryforward Finance/HR System (ERP) Enhancement	_	178,585	
One-une			-		75k One-time; \$100k 3-5 yrs
	Contract & Professional Services	Carryforward Historic Preservation Program	-	170,200 🗤	
Carryforward	Contract & Professional Services Bond Debt Service	Carryforward Historic Preservation Program Savings from Marine Bond Refunding	-	(122,431)	
Carryforward Other	Bond Debt Service	Savings from Marine Bond Refunding		(122,431)	
Carryforward Other One-time Other			-	(122,431) 100,000	urchased outright in FY16/17
Carryforward Other One-time	Bond Debt Service Property & Equipment	Savings from Marine Bond Refunding Carryforward License Plate Reader & Camera Project	-	(122,431) 100,000	·

Adj. Type	Category	Description	Revenues	Expenditures Comments
One-time	Property & Equipment	Replacement Ceramics Kiln	-	45,000
Personnel	Overtime	Sworn Employee Overtime Reduction	-	(35,000)
One-time	Contract & Professional Services	Legal Services for Labor Negotiations	-	30,000
One-time	Contract & Professional Services	Commercial Enterprise Audits	-	(20,000)
Other	Contract & Professional Services	Reimbursable Special Event Security	-	15,000 Approved 2/7 CC Meeting
Ongoing	Contract & Professional Services	Community Budget Meetings/Survey	-	(15,000) Staff will conduct instead of consultant
Ongoing	Contract & Professional Services	Reduce Engineering Contract Services	-	(11,750)
Other	Contract & Professional Services	FPPC Filing Software Annual Cost	-	10,000 Approved 3/21 CC Meeting
One-time	Property & Equipment	Carryforward Work Order Management System	-	10,000
Ongoing	Contract & Professional Services	Advertising for Community Budget Meetings	-	(9,300) Includes Budget Letter and Banner
Ongoing	Internal Service Charges	Reduce Building Maint. Charges due to budget reduction	-	(8,636)
Ongoing	Materials & Services	Reduce Fire Dept Supplies	-	(8,000) Reduction based on trend
Personnel	Salary & Wages	Convert Vacant MW I/II to MW III	-	7,843
Ongoing	Contract & Professional Services	OPEB Actuarial Study	-	(7,000) Reduction based on trend
Dngoing	Contract & Professional Services	GovInvest Actuarial Software	-	(6,000)
One-time	Materials & Services	Carryforward Ruggedized Laptop Purchase	-	3,100
Ongoing	Materials & Services	Supplies for Mayor's Youth Council	-	(2,000) In-kind services; No impact to program
Ongoing	Contract & Professional Services	Actuarial services performed on dormant City pension plans	-	(1,200) Reduction based on trend
Ongoing	Materials & Services	Advertising for CIP Bids	-	(1,200)
Dngoing	Materials & Services	Reduce Fire Dept personal protective equipment	-	(1,000) Based on trends; equipment up-to-date
Personnel	Overtime	Regular Employee Overtime Reduction	-	(900)
Ongoing	Contract & Professional Services	Eliminate hotspot access	-	(504)
Dngoing	Contract & Professional Services	Remove fence at 2613 Crest	-	(380)
Ongoing	Materials & Services	Local Business longevity awards program	-	(300) Costs already absorbed in Mgmt Service
		Subtotal	162,500	267,479
Fotal General F	Fund		1,279,670	828,807
rotar General I			1,210,010	450,863 Net Impact to Fund Balance
	& Landscape Fund			430,003 Net impact to Fund Balance
Technical Chai				
Revenue	Taxes & Assessments	Assessments	(244)	-
Total Street Lig	hting & Landscape Fund		(244)	-
			i	(244) Net Impact to Fund Balance
04	were Fried			
Streets & High				
Technical Chai	-			
Revenue	From Other Agencies	Highway Users Tax Road Maintenance Rehab	203,548	New Highway Users Tax Funding Source
Revenue	From Other Agencies	State Gas Tax 2103	56,971	-
Revenue	From Other Agencies	State Gas Tax 2107	(45,146)	-
Revenue	From Other Agencies	Highway Users Tax Loan Repayment	40,387	 New Highway Users Tax Funding Source
Revenue	From Other Agencies	State Gas Tax 2105	(18,209)	-
Revenue	From Other Agencies	State Gas Tax 2106	14,881	-
Revenue	From Other Agencies	SB 821 TDA	(356)	-
Capital	Capital Improvement Projects	Rosecrans Avenue Street Resurfacing	-	500,000
Capital	Capital Improvement Projects	Realignment of Annual Slurry Seal Program	-	(385,000)
Capital	Capital Improvement Projects	Realignment of Annual Curb and Gutter Program	-	(365,000)
Personnel	Internal Service Charges	Allocate portion of one new Senior Civil Engineer	-	32,060
otal Streets &	Highways Fund		252.076	(217.940)
	Highways Fund	Allocate portion of one new Senior Civil Engineer	252,076	(217,940) 470,016 Net Impact to Fund Balance

470,016 Net Impact to Fund Balance

Amenumen	15 10 FT 2017-10 Approve	u Duuyei				
Adj. Type	Category	Description	Revenues	Expenditures	Comments	
Asset Forfeitur	e Fund					
Technical Char	nges					
Revenue	From Other Agencies	Fed Forfeitures - D.O.J Regional	(50,000)	-		
Revenue	Miscellaneous Revenues	Reduce Lease Purchase Proceeds for Radios	(200,000)	-		
Capital	Property & Equipment	Police Motorola Radios		(200,000)		
Other	Property Leases & Rentals	Reduce Lease Purchase Financing Costs for Radios		(38,049)		
Other	Property Leases & Rentals	Reduce Lease Purchase Financing Costs for Radios		(5,000)		
Total Asset For	feiture Fund		(250,000)	(243,049)		
				(6,951)	Net Impact to Fund Balance	
Prop A Fund						
Technical Char	iges					
Revenue	Other Taxes & Assessments	Transit Sales Tax	(421)	-		
Personnel	Employee Benefits	Medical Retirement Contributions	-	(3,216)		
Ongoing	Internal Service Charges	Reduce IT Fund Charges due to budget reduction	-	(646)		
Total Prop A Fu	Ind		(421)	(3,862)		
				3,441	Net Impact to Fund Balance	
Prop C Fund						
Technical Char	iges					
Revenue	Other Taxes & Assessments	Transit Sales Tax	(349)	-		
Capital	Capital Improvement Projects	Marine Resurfacing from Sepulveda to Aviation	-	(300,000)		
Capital	Capital Improvement Projects	Sepulveda Intersection Improvements	-	90,000		
Personnel	Internal Service Charges	Allocate portion of one new Senior Civil Engineer	-	69,183		
Total Prop C Fu	Ind		(349)	(140,817)		
				140,468	Net Impact to Fund Balance	
Measure R Fun	d					
Technical Char						
Revenue	Other Taxes & Assessments	Measure R Sales Tax	(224)	-		
Capital	Capital Improvement Projects	Protected LT Lanes on MBB at Peck Ave	-	75,000		
Personnel	Internal Service Charges	Allocate portion of one new Senior Civil Engineer	-	25,311		
Total Measure	R Fund		(224)	100,311		
				(100,535)	Net Impact to Fund Balance	
Measure M Fur	d					
Technical Char	iges					
Revenue	Other Taxes & Assessments	Measure M Sales Tax	415,899	-		
Capital	Capital Improvement Projects	ADA Transition Plan within Public Rights of Way	-	200,000		
Personnel	Internal Service Charges	Allocate portion of one new Senior Civil Engineer	-	42,185		
Total Measure	M Fund		415,899	242,185		
				,	Net Impact to Fund Balance	

EXHIBIT A

Adj. Type	Category	Description	Revenues	Expenditures Comments
CIP Fund				
Technical Chang	es			
Revenue	Transient Occupancy Tax	Transient Occupancy Tax	(500,000)	 Transferred back to General Fund
Revenue	From Other Agencies	CDBG Grant Funds	100,000	-
Capital	Capital Improvement Projects	City Hall 1st & 2nd Floor Restroom Remodel	_	450.000
Capital	Capital Improvement Projects	Village Field Replacement Turf	-	(450,000) Moved to Unfunded List
Capital	Capital Improvement Projects	Marine Ave Park Baseball Field Synthetic Turf	-	346,570
Capital	Capital Improvement Projects	Non-motorized Trans Rosecrans Ave Bike Lane	-	330,000
Personnel	Internal Service Charges	One new Senior Civil Engineer	-	168,738
Capital	Capital Improvement Projects	Engineering Division Space Planning	-	133,430
Capital	Capital Improvement Projects	CDGB Access Ramp Construction	-	100,000
Capital	Capital Improvement Projects	Non-motorized Trans Crosswalks, Bike lanes, etc.	-	80,000
Total CIP Fund		·····, _····, _·····, _·····,	(400,000)	1,158,738
			(, ,	(1,558,738) Net Impact to Fund Balance
Water Fund				(,,,
Technical Chang	25			
Revenue	Charges for Services	Utility Connection Fees	(40,800)	
Revenue	Charges for Services	Meter Installation	(15,700)	
Revenue	Miscellaneous	Bad Debt Writeoff	(7,000)	
Capital	Capital Improvement Projects	Peck Ground Level Reservoir Replacement	(7,000)	(7,500,000) Deferred to FY 2018-19
Capital	Capital Improvement Projects	Annual Pipe Replacement & Fire Hydrant Installs	-	1,500,000
Capital	Capital Improvement Projects	Pier Water Main Replacement	-	400,000
Capital	Capital Improvement Projects	Block 35 Ground Level Reservoir Replacement	-	(300,000) Deferred to FY 2018-19
Capital	Capital Improvement Projects	Redrill & Equip Well 15	-	(250,000) Deferred to FY 2018-19
Capital	Capital Improvement Projects	Well Collection Line from Well 11A to Block 35	-	(200,000) Deferred to FY 2018-19
Personnel	Internal Service Charges	One new Senior Civil Engineer	-	168,738
One-time	Property & Equipment	Work Order Management System	-	45.000
Personnel	Employee Benefits	Medical Retirement Contributions	-	(10,140)
Personnel	Salary & Wages	Convert Vacant MW I/II to MW III	-	7,843
One-time	Materials & Services	Ruggedized Laptop Purchase	-	3,100
Personnel	Employee Benefits	Medical Retirement Contributions	-	(2,868)
Ongoing	Internal Service Charges	Reduce IT Fund Charges due to budget reduction		(1,290)
Ongoing	Internal Service Charges	Reduce Building Maint. Charges due to budget reduction	-	(756)
Total Water Fund			(63,500)	(6,140,373)
Total Water Fund			(00,000)	6,076,873 Net Impact to Fund Balance
Stormwater Fund				sjor sjor of the timpaot to t and balance
Technical Change				
Revenue	Charges for Services	Utility Service Charges	(2,055,000)	
	Charges for Services Capital Improvement Projects	Stormwater Masterplan Update	(2,000,000)	
Capital			-	250,000
Ongoing	Internal Service Charges	Reduce Building Maint. Charges due to budget reduction	-	(63)
Total Stormwater	Fund		(2,055,000)	249,937
				(2.204.027) Net lange of the Fried Delemon

(2,304,937) Net Impact to Fund Balance

EXHIBIT A

Capital Capital Improvement Projects Realign Annual Gravity Sewer Main Rehab Projects - (3,550,000) Capital Capital Improvement Projects Pier Pump Station Force Main Replacement - 660,000 Capital Capital Improvement Projects Pacific Lift Station Upgrade - (250,000) Deferred to FY 2018-19 Capital Dre Imeral Service Charges One new Senior Civil Engineer - 168,738 One-lime Property & Equipment Carryfoward Work Order Maagement System - 45,000 Versonnel Employee Benefits Medical Retirement Contributions - (3,420) One-lime Materials & Services Carryfoward Work Order Maagement System - (189) Ordal Wastewater Fund (27,800) - (189) - Ordal Wastewater Fund (27,800) - - - Tersonnel Employee Benefits Medical Retirement Contributions - (1,32) Ordal Wastewater Fund (20,000) - - - Tersonnel Employee Benefits Medical Retirement Contributions - (1,332) Ordal Refuse Fund (20,00	Adj. Type	Category	Description	Revenues	Expenditures Comments
Sevence Charges for Services Utily Connection Fees (27.800) - Apital Capital Improvement Projects Resign Annual Gravity Sever Main Rehab Projects - (65.50.000) Apital Capital Improvement Projects Per Pump Station Force Main Replacement - (65.50.000) Apital Capital Improvement Projects Partice Listation Upgrade - (75.000) Defered to FY 2018-19 Personnel Internal Service Charges One new Service Civil Engineer - 168.738 Property & Engineer Carryforward Work Order Management System - 7.843 Personnel Salary & Wages Convert Vacant MW ///I to MW //II - 7.843 Presonnel Salary & Wages Carryforward Ruggedized Laptop Purchase - 3.100 Ordi Wastewater Fund (27.800) (2,928.928) - - Catal Services Residential Refuse Fee (20.000) - - Carlei Improvement Projects Residential Refuse Fee (20.000) (1.332) - Carlei Refuse Fund Carlei Improvement Projects	Wastewater Fu	nd			
Sapital Capital Improvement Projects Realign Annual Gravity Sewer Main Rehab Projects - (3,550,000) Sapital Capital Improvement Projects Pier Fump Station Force Main Replacement - (550,000) Sapital Capital Improvement Projects Pacific Lift Station Upgrade - (550,000) Sapital Capital Improvement Projects Pacific Lift Station Upgrade - (550,000) Satery & Wagets Convert Vacant MW IIII to MW III - 7,843 Personnel Employee Benefits Medical Retirement Contributions - (3,420) Internal Services Carryforward Ruggedized Laptop Purchase - 3,100 - Internal Service Charges Reduce Building Maint. Charges due to budget reduction - (18,9) - Ortal Wastewater Fund (27,800) - (23,22,8,28) -	Technical Chan	ges			
Satial Capital Improvement Projects Pier Pump Station Force Main Replacement - 650.000 Satial Capital Improvement Projects Pacific Lift Station Upgrade - (280.000) Personnel Internal Service Charges One new Senior Civil Engineer - 168.738 Property & Equipment Carryforward Work Order Management System - 45.000 Personnel Staty & Wages Convert Vacant MW I/I to WV III - 7.843 Personnel Employee Benefits Medical Retirement Contributions - (189) Orall Wastewater Fund (27.800) (2,928,928) - - Oral Wastewater Fund (20,000) - - - - Versuse Fund (20,000) -<	Revenue	Charges for Services	Utility Connection Fees	(27,800)	-
Capital Improvement Projects Pacific Lift Station Upgrade - (250.000) Deferred to FY 2018-19 Personnel Internal Service Charges One ever Senior Civil Engineer - 68.0738 Pre-line Property & Equipment Carryfoward Work Order Management System - 45.000 Personnel Salay & Wages Convert Vacant MW III to MW III - 7.843 Personnel Employee Benefits Medical Retirement Contributions - (3.420) Denetime Materitals & Services Carryforward Ruggedized Lapto Purchase - 3.100 Ordal Wastowater Fund (27.800) (2.928.928) - - Vastowater Fund (20.000) - - - Central Retrines Kerne (20.000) - - - Vastowate Fund Capital Inprovement Projects Medical Retirement Contributions - (1.322) Catal Retures Fund (20.000) (1.322) - - - Capital Changes Capital Inprovement Projects Parking Structure Structural Rehab Analysis (Lots 3&4) - 60	Capital	Capital Improvement Projects	Realign Annual Gravity Sewer Main Rehab Projects	-	(3,550,000)
Personnel Internal Service Charges One new Senior Civil Engineer - 168,738 Denetime Property & Equipment Carryforward Work Order Management System - 45.000 Personnel Salary & Wages Convert Vacant MW III to MW III - 7.843 Personnel Employee Benefits Materials & Services Carryforward Ruggedized Laptop Purchase - 3.100 One-lime Materials & Services Carryforward Ruggedized Laptop Purchase - (189) Orall Wastewater Fund (27.800) (2.928.28) - - Variant Charges Residue Building Maint. Charges due to budget reduction - (1.332) Variant Charges Variant Charges - (1.332) Variant Charges Variant Contributions - (1.332) Variant Charges Variant Structural Rehab Analysis (Lots 384) - 600.000 Arking Fund Capital Improvement Projects Parking Structural Rehab Analysis (Lots 384) - (100.000) Variant Charges Reducal Retirement Contributions - (1.464) O	Capital	Capital Improvement Projects	Pier Pump Station Force Main Replacement	-	650,000
Pro-time Property & Equipment Carryfoward Work Order Management System 45,000 Personnel Salay & Wages Convert Vacant MW III to MW III 7,843 Personnel Employee Benefits Medical Retirement Contributions 3,100 Dendime Materials & Services Carryfoward Ruggedized Lagop Purchase 3,100 Dendime Materials & Services Reduce Building Maint. Charges due to budget reduction (189) Ordal Wastewater Fund (27,800) (2,228,928) Vertices Fund 2,301,128 Net Impact to Fund Balance Vertices Fund (20,000) - Fersonnel Employee Benefits Medical Retirement Contributions - (1,332) Total Refuse Fund (20,000) (1,332) (18,668) Net Impact to Fund Balance Verking Fund (20,000) (1,332) - - Verking Fund (20,000) (1,332) - - Verking Fund Capital Improvement Projects Parking Structure Structural Rehab Analysis (Lots 3&4) - 600,000 Capital Improvement Projects Downtown Parking Facility Capital Investment Plan - (1,464)	Capital	Capital Improvement Projects	Pacific Lift Station Upgrade	-	(250,000) Deferred to FY 2018-19
eresonnel Salary & Wages Convert Vacant MW III to MV III - 7,843 eresonnel Employee Benefits Medical Retirement Contributions - (3,420) Dingoing Internal Service Charges Reduce Building Maint. Charges due to budget reduction - (189) Orall Wastewater Fund (27,800) (2,228,928) - - Versional Canzer Services Residential Refuse Fund 2,901,128 Not Impact to Fund Balance Versional Charges for Services Residential Refuse Fee (20,000) - - Versional Employee Benefits Medical Retirement Contributions - (1,332) - Versional Capital Improvement Projects Parking Structure Structural Rehab Analysis (Lots 3&4) - 600,000 - Varing Lata Capital Improvement Projects Downtown Parking Facility Capital Analysis (Lots 3&4) - 600,000 - Varing Lata Capital Improvement Projects Downtown Parking Facility Capital Investment Plan - (10,000) Mored to Unfunded List Varing Fund - (498,320) - - 498,320 -	Personnel	Internal Service Charges	One new Senior Civil Engineer	-	168,738
Personnel Employee Benefits Medical Retirement Contributions - (3,420) Dingering Internal Service Charges Reduce Building Maint. Charges due to budget reduction - (189) Ongoing Internal Service Charges Reduce Building Maint. Charges due to budget reduction - (189) Origoing Internal Service Charges Reduce Building Maint. Charges due to budget reduction - (189) Origoing Internal Service Charges Reduce Building Maint. Charges due to budget reduction - (189) Versonnel Charges for Services Residential Refuse Fee (20,000) - - Versonnel Employee Benefits Medical Retirement Contributions - (1,332) Versonnel Employee Benefits Medical Retirement Contributions - (1,368) Net Impact to Fund Balance Verking End - (1,332) - - (1,332) Verking End - (1,668) Net Impact to Fund Balance - (1,600,000) Agatial Capital Improvement Projects Parking Structure Structural Rehab Analysis (Lots 3&4) - 600,000 - - (498,320) <td>One-time</td> <td>Property & Equipment</td> <td>Carryfoward Work Order Management System</td> <td>-</td> <td>45,000</td>	One-time	Property & Equipment	Carryfoward Work Order Management System	-	45,000
Meterials & Services Carryforward Ruggedized Laptop Purchase - 3,100 Ongoing Internal Service Charges Reduce Building Maint. Charges due to budget reduction - (189) Ordal Wastewater Fund (2,928,928) 2,901,128 Net Impact to Fund Balance Versure Charges for Services Residential Refuse Fee (20,000) - Versonnel Employee Benefits Medical Retirement Contributions - (1,332) Ordal Refuse Fund (20,000) (1,332) - - Yersonnel Capital Improvement Projects Parking Structure Structural Rehab Analysis (Lots 3&4) - 600,000 Parking Fund Capital Improvement Projects Downtown Parking Facility Capital Investment Plan - (10,000) Mowed to Unfunded List Parsonnel Employee Benefits Medical Retirement Contributions - (14,64) Ongoing Internal Service Charges Reduce IT Fund Charges due to budget reduction - (204) Organial Capital Improvement Projects Medical Retirement Contributions - (204) Organia Internal Se	Personnel		Convert Vacant MW I/II to MW III	-	
Ingenig Internal Service Charges Reduce Building Maint. Charges due to budget reduction - (189) fotal Wastewater Fund (2,780) (2,780,0) (2,928,928) Refurse Fund - (2,901,28) Net Impact to Fund Balance reschnical Changes Residential Refuse Fee (20,000) - resonnel Employee Benefits Medical Retirement Contributions - (1,332) restring Fund - (1,332) - - restring Charges Fund Capital Improvement Projects Parking Structure Structural Rehab Analysis (Lots 384) - 600,000 rapital Capital Improvement Projects Downtown Parking Facility Capital Investment Plan - (100,000) Moved to Unfunded List resonnel Employee Benefits Medical Retirement Contributions - (1,464) regional Capital Improvement Projects Reduce IT Fund Charges due to budget reduction - (1,464) regional Internal Service Charges Reduce IT Fund Charges due to budget reduction - (1,464) reaptial Capital Improvement Projects	Personnel	Employee Benefits		-	(3,420)
Total Wastewater Fund (27,800) (2,928,928) Refuse Fund 2,901,128 Net Impact to Fund Balance Sechnical Changes (20,000) - Versional Employee Benefits Medical Retirement Contributions - (1,332) Cotal Refuse Fund (20,000) (1,332) - - Parking Fund - (100,000) Note Impact to Fund Balance Septial Capital Improvement Projects Parking Structure Structural Rehab Analysis (Lots 3&4) - 600,000 Septial Capital Improvement Projects Downtown Parking Facility Capital Investment Plan - (100,000) Moved to Unfunded List Septional Employee Benefits Medical Retirement Contributions - (1464) Orgong Internal Service Charges Reduce IT Fund Charges due to budget reduction - (204) Setter Fund - (498,320) Net Impact to Fund Balance	One-time		Carryforward Ruggedized Laptop Purchase	-	3,100
Refuse Fund 2,901,128 Net Impact to Fund Balance rechnical Changes Charges for Services Residential Refuse Fee (20,000) - resonnel Employee Benefits Medical Retirement Contributions - (1,332) rakting Fund (20,000) (1,332) (18,668) Net Impact to Fund Balance rakting Fund (20,000) (1,332) (18,668) Net Impact to Fund Balance rakting Fund (20,000) (18,668) Net Impact to Fund Balance rakting Fund (20,000) (18,668) Net Impact to Fund Balance rakting Fund Capital Improvement Projects Downtown Parking Facility Capital Investment Plan - 600,000 rapital Capital Improvement Projects Downtown Parking Facility Capital Investment Plan - (100,000) Moved to Unfunded List Personnel Employee Benefits Medical Retirement Contributions - (216) - Oratla Parking Fund - (498,320) Net Impact to Fund Balance - County Parking Lots Fund - (204) - - Sersonnel Employee Benefits Medical Retirement Contributions	Ongoing	Internal Service Charges	Reduce Building Maint. Charges due to budget reduction	-	(189)
Variation	Total Wastewat	er Fund		(27,800)	(2,928,928)
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	Personnel	Employee Benefits	Medical Retirement Contributions	-	(420)
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					175,420 Net Impact to Fund Balance

Adj. Type	Category	Description	Revenues	Expenditures	Comments
Insurance Reserv	e Fund				
Technical Change	9S				
Other	Contract & Professional Services	Risk Mgmt Ancillary Costs previously paid through ICRMA	-	132,680	Company Nurse, State Assess., etc.
Other	Materials & Services	Liability Insurance Premiums	-	(1,070,495)	
Other	Materials & Services	Workers' Compensation Claims Paid	-	960,000	
Other	Materials & Services	Liability Claims Paid	-	(400,000)	
Other	Materials & Services	Property Insurance Premiums	-	(133,429)	
Other	Materials & Services	Workers' Compensation Insurance Premiums	-	(24,876)	
Personnel	Employee Benefits	Medical Retirement Contributions	-	(1,608)	
Ongoing	Internal Service Charges	Reduce IT Fund Charges due to budget reduction	-	(430)	
Ongoing	Internal Service Charges	Reduce Building Maint. Charges due to budget reduction	-	(144)	
Total Insurance R	eserve Fund		-	(538,302)	
				538,302	Net Impact to Fund Balance
Information Techr					
Technical Change					
Revenue	Internal Service Charges	Reduce Revenue (Service Charges from Other Funds)	(50,543)	-	
One-Time	Property & Equipment	Carryforward ISMP Project: AB1149 Data Encryption/Securit	-	50,000	
Ongoing	Contract & Professional Services	Reduction in Internet Service costs due to new provider	-	(24,784)	Lower costs after successful RFP process
Ongoing	Contract & Professional Services	Fiber Maintenance Services for City facilities	-	(20,000)	
Personnel	Salary & Wages	Staff Overtime to oversee Broadcast contractor	-	(3,817)	
Personnel	Employee Benefits	Medical Retirement Contributions	-	(3,660)	
Ongoing	Materials & Services	Reduction in Wireless Access Point deployments	-	(1,000)	
Ongoing	Contract & Professional Services	Reduction in broadband mobile connection costs	-	(942)	Wide Area Expansion completed
Ongoing	Internal Service Charges	Reduce Building Maint. Charges due to budget reduction	-	(212)	
Total Information	Technology Fund		(50,543)	(4,415)	
				(46,128)	Net Impact to Fund Balance
Fleet Managemen	t Fund				
Policy Changes					
Personnel	Salary & Wages, Employee Benefits	Convert Long-Term Contract Employee to Full-time	-	33,438	Reinstatement of position elim. 2012; +1.0 FTE
		Subtotal	-	33,438	
Technical Change					
Personnel	Employee Benefits	Medical Retirement Contributions	-	(3,216)	
Ongoing	Internal Service Charges	Reduce IT Fund Charges due to budget reduction	-	(646)	
		Subtotal	-	(3,862)	
Total Fleet Manag	ement Fund		-	29,576	
0					Net Impact to Fund Balance
Building Maintena	ance & Operations Fund			• • •	
Technical Change					
Revenue	Internal Service Charges	Reduce Revenue (Service Charges from Other Funds)	(10,000)		
Ongoing	Materials & Services	Eliminate Storage area for Ceramics	-	(10,000)	
Personnel	Employee Benefits	Medical Retirement Contributions	-	(4,740)	
Ongoing	Internal Service Charges	Reduce IT Fund Charges due to budget reduction	-	(646)	
	intenance & Operations Fund	<u> </u>	(10,000)	(15,386)	
			(10,000)		Net Impact to Fund Balance
			(****		
		TOTAL	(\$930,436)	(\$7,302,358)	

EXHIBIT A