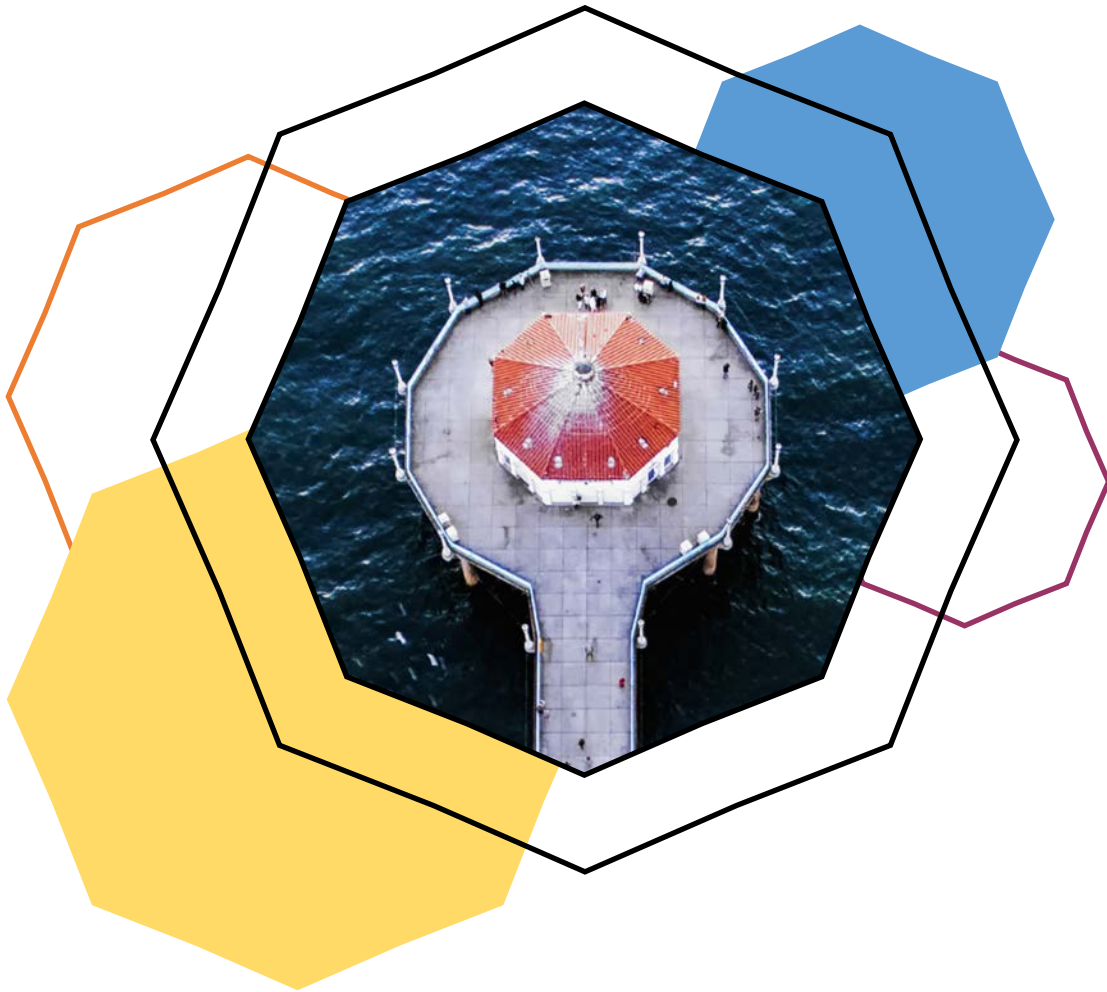


# CITY OF MANHATTAN BEACH



## PROPOSED ANNUAL BUDGET

FISCAL YEAR 2020-21







Mayor Pro Tem  
Suzanne Hadley



Mayor  
Richard Montgomery



Councilmember  
Hildy Stern



### *Elected Officials*



Councilmember  
Steve Napolitano



City Treasurer  
Tim Lilligren



Councilmember  
Nancy Hersman



## Elected Officials & Executive Staff

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

### **Executive Staff**

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<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>Carrie Tai, AICP</i>
<i>Public Works Director</i>	<i>Stephanie Katsouleas, P.E.</i>
<i>Interim Information Technology Director</i>	<i>Patrick Griffin</i>

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# Introduction



# CITY MANAGER'S BUDGET MESSAGE

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Mayor Montgomery and Members of the City Council:

It is my honor to present for your consideration the Fiscal Year (FY) 2020-2021 proposed operating budget. The last few months have been one of, if not the most, challenging periods in our City's history. The COVID-19 pandemic and resulting economic shutdown were felt immediately and will have lasting effects. While we applaud the work of first responders and health care workers, we grieve for the lives lost and families hurt by the deadly COVID-19 illness. Even for those not personally impacted by the illness, the resulting Stay At Home mandates drastically altered our way of life by temporarily closing classrooms, businesses, and, of course, our beloved Beach and recreational areas. Although temporary, these closures imposed real challenges on Manhattan Beach residents and businesses, but I remain hopeful that our resilient community will continue to adapt and work together for a stronger future.

The City Council's steadfast commitment to protecting residents and maintaining essential services guided our budget development for FY 2020-2021. As an organization, our employees are committed to serving our community. Public safety and core City services have always been, and will remain, our top priorities. Our City's history of prudent policy decisions has positioned us well to continue essential services and plan strategically for future investment needs.

One of our greatest challenges during the development of this budget has been the changing dynamics affecting City revenues. The City's most significant General Fund revenue source, Property Tax, remains stable at this time. However, Sales Tax and Transient Occupancy Tax were both immediately and drastically impacted by the Stay at Home orders and resulting business closures. The sudden and severe declines in retail sales and travel/tourism activities were unprecedented in scope and therefore have made it difficult to forecast the ultimate budgetary impacts. City staff has made every effort to prudently estimate FY 2020-2021 revenues, and reduce expenditures accordingly, but it should be noted that the severity of the coronavirus-fueled economic shutdown could be underestimated or overestimated. Simply put, we just don't know enough about the economic impacts at this time, and therefore will be providing regular budget updates during City Council meetings to review our financial position and seek adjustments as necessary.

The details of this budget proposal are discussed later in the budget message, but I am pleased to tell you that we have developed a conservative spending plan that maintains many City Council and community priorities. Where appropriate, the budget includes efficiencies and expenditure reductions to minimize the General Fund deficit and impact on reserves. City staff is committed to helping achieve the financial goals set forward as you face difficult policy decisions and complete the development of the budget.

## ECONOMIC OUTLOOK

At this time, the full extent of economic impacts from the COVID-19 pandemic and resulting Stay at Home orders remains unknown. As a beach community, and regional destination for fine dining and retail shopping, a significant portion of our General Fund revenues is contingent upon the ability of people to travel and support our local businesses. Without this ability, our business community, like many others, is suffering. Likewise, our City tax revenues will

# CITY MANAGER'S BUDGET MESSAGE

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ultimately be impacted by lower Sales Tax, Business License Tax, and Transient Occupancy Tax receipts. As the length of the shutdown is still undetermined, so too are our ultimate revenue impacts.

The good news is that our City has weathered economic downturns before, with minimal long-term impacts, thanks to our conservative approach to budgeting and history of prudent planning. The City's General Fund has a healthy amount of reserves, greater than the Government Finance Officers' Association recommendation of no less than two months of regular general fund operating revenues or regular general fund operating expenditures, which equates to roughly 17%. The City's current Financial Policy reserve is 20% of operating expenditures, or about \$15.0 million. The City Council has also set aside \$4.0 million as an "Economic Uncertainty" reserve. In addition to these designated reserves, the General Fund's Undesignated Fund Balance is estimated to be \$8.3 million at the end of fiscal year 2019-2020. Together, these designated and undesignated funds total \$27.3 million, which will be drawn upon for transfers to other funds and, if necessary, to temporarily fund operations.

## BUDGET PROCESS AND CIVIC ENGAGEMENT EFFORTS

This year's budget process began with the City Council revisiting the City's Budget Policies. These principles address fiscal integrity, revenues, reporting, civic engagement, capital budgeting and other standards, which when applied, provide guidance in the creation and execution of the spending plan (the policies are presented in the Appendix of this document).

On January 28, 2020, the City held a Budget Priorities Open House to provide the community an opportunity to learn about and participate in the budget process. After receiving information on the City's budget, attendees participated in a breakout session wherein they were given the opportunity to meet with representatives from each department to ask questions, provide comment, or communicate suggestions. Comment cards were available to capture questions or topics that attendees wanted to communicate or receive a follow up response from staff.

The majority of comment cards submitted were directed towards Parks & Recreation, followed by Community Development and Public Works. Many of the submitted comments were positive remarks about community programs and environmental sustainability efforts along with a few questions and suggestions regarding City operations.

In addition to the meeting, staff prepared and released an online Budget Priorities survey on the City's Open City Hall platform. The survey ran from January 7 through February 4, 2020. The survey questions and responses are listed below. Highlights of the survey responses include:

- When asked to prioritize services where they would add undedicated funds:
  - Police – Patrol
  - Fire - Emergency Medical Services
  - Public Works - Street Maintenance & Facilities
  - Recreation Programs - Sports & Aquatics

# CITY MANAGER'S BUDGET MESSAGE

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- When asked to rank infrastructure priorities to maintain and improve:
  - Facilities & Parks
  - Outdoor Recreation
  - Water Infrastructure Maintenance & Replacements

Of course, this feedback was received before the COVID-19 pandemic and changing economic landscape. Our ability to fund City programs and projects may be temporarily strained, yet the Proposed Budget strives to maintain and enhance investments in these key community priorities where appropriate.

## SERVICE DELIVERY INVESTMENTS

As a city, we rely upon our employees to provide exemplary municipal services. And just as any other business adjusts staffing to meet demands, we too must constantly evaluate and adapt to changing operational needs, as well as provide adequate support staffing to fulfill our mission of satisfying community priorities. To that end, the following critical staffing adjustments are included in the Proposed Budget:

### *New Full-time Positions (+4)*

- Added two new sworn Police Officer positions to help the Police Department adapt and grow with increasing service levels (+\$350,212)
- Added one non-sworn Property & Evidence Officer to relieve the Police Service Officer (Jailer) of duties required in the Property room and allow him/her to focus solely on the jail (+\$89,820)
- Added one Management Analyst split between the Water and Wastewater Funds to support the increased number and scope of Engineering projects such as Peck Reservoir Replacement (+\$83,698 after offsetting elimination of part-time position)\*

### *Classification Changes to Existing Full-time Positions*

- Reclassify one Police Department Administrative Clerk II to a new specialized Public Records Specialist position to better align the title and pay with current responsibilities (+\$9,720)
- Modify Water Meter Reader classification to a Water Meter Technician in line with the technical skills required to maintain new “smart meters” (+\$7,113 [Water Fund])
- Reclassify one Code Enforcement Officer to Senior Code Enforcement Officer as a division lead (+\$6,761)
- Senior Accountant and Accountant classification upgrades to reflect current job requirements and nature of work (+\$14,806)
- Human Resources Assistant classification upgrade to reflect current and planned duties of the position (+\$5,976)

At this time, these position changes are critical to our mission and organizational needs. We regularly assess the need for positions when vacant and, due to the current economic uncertainty, have instituted a hiring freeze on the following unfilled positions for a total fiscal year budgetary savings of \$588,380, including all salaries and benefits:

- Cultural Arts Manager (-\$154,953)

# CITY MANAGER'S BUDGET MESSAGE

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- Assistant Planner (-\$101,434)
- Revenues Services Specialist (-\$96,461)
- Older Adults Recreation Coordinator (-\$81,466)
- Street Maintenance Worker I/II (-\$77,033)
- Street Maintenance Worker I/II (-\$77,033)

The need to fill these positions will be revisited during next year's budget process, or sooner should an urgent need arise.

This budget also includes one-time software and equipment purchases to address public safety and other organizational needs, including:

## *Public Safety*

- Data backup solution and additional storage capacity hard drives to comply with Criminal Justice Information Services protocols requiring sensitive Police Department data to be segregated from general City data (+\$183,000)
- Police Department Bi-Directional Radio Amplifier to improve digital signal of radios for public safety staff (+\$180,000)
- Police Patrol Vehicle In-Car Video system replacement and upgrade to integrate into and streamline record processing (+\$60,680)
- Upgrade to Police Department Security Access Control System infrastructure that is now 15 years old (+\$48,000)
- Upgrade to Cellular Connectivity to enhance cellular service and connectivity in areas of the lower floor of the Police Station (+\$30,000)
- Barrier rental for Special Events expected to occur January through June 2021 (+\$15,000)
- Upgrade to Fire Department Mobile Data Computer (MDC) devices to improve connectivity to Regional Dispatch Center (+\$41,500)
- Peer Support Program to offer employees the help of professional clinicians to identify, treat and restore first responder's mental health following an exposure to a traumatic or stressful event (+\$12,250)
- Pier Lighting Head Replacements and LED retrofit of lights along the Pier (+\$54,750 [Pier Fund])
- Security Camera software licensing needed to access anticipated new security camera system at City facilities (+\$50,000 [Building Maintenance & Operations Fund])

## *Information Technology Investments*

- Core Switch Replacement and Redundancy to ensure continuity of operations (+\$125,000 [IT Fund])
- Security Operations Center tools to enhance management of the City's overall network security (+\$80,000 [IT Fund])
- Citywide Contract Management solution to manage electronic contract approval routing workflows (+\$50,000)

# CITY MANAGER'S BUDGET MESSAGE

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- Online Bidding Portal for materials, services, and Engineering projects that require documents to be submitted and housed electronically for greater efficiency (+\$30,000)
- DocUSign Electronic Signatures software to efficiently manage electronic signatures for agreement execution (+\$22,000)

## *Other Essential Services and One-time Vehicle Purchases*

- Telecom Consulting Services to review telecom permits and meet strict federally mandated response times (+\$99,400)
- Water Infrastructure Risk Assessment and Emergency Response Plan Update required by the American Water Infrastructure Act (+\$50,000 [Water Fund])
- Paint Truck for curb painting, parking lot striping, etc. (+\$140,000)
- Purchase of small dump truck for use in the Utilities Division for daily maintenance activities (+\$55,000 [Water Fund])

Unless noted otherwise, all of these investments are included in the General Fund.

## **BUDGET REDUCTIONS INCLUDED TO MEET REVENUE DECLINES**

The need for critical investments such as these remains even in times of an economic downturn. Deferring maintenance or certain security investments often leads to higher costs later on if there is a sudden critical failure. Therefore, we felt it was important to continue these planned investments but proactively offset the costs with significant budgetary reductions to minimize the impact to core governmental services. City staff organized these proposed budget reductions into items with relatively “minor” community impacts (totaling nearly \$1.9 million across all funds) versus “major” impacts totaling about \$3.1 million.

City staff was able to identify numerous “minor” reductions with minimal impact to ongoing services. By category, these cuts totaled as follows:

- Contract Services (-\$330,282)
- Employee training and conferences (-\$338,883)
- Departmental supplies (-\$205,176)
- Overtime (-\$184,186)
- Computer Contract Services (-\$64,900)
- Computers, Supplies and Software (-\$338,800)
- Part-time Salaries (-\$82,406)

Other expenditure reductions with more significant community impacts are the direct result of COVID-19 social (physical) distancing measures, which are temporarily preventing large groups from gathering. At this time, we do not know when these orders will be lifted or when people will feel comfortable attending crowded events in the future. And since many of these special events require tremendous planning and resources, City staff recommends taking a conservative approach by canceling these largescale public events through the end of the calendar year. Totalling nearly \$800,000, the following special event expenditures (and their revenue offsets) have been removed from the FY 2020-2021 Proposed Budget:

- Manhattan Beach Open Volleyball Tournament (-\$180,203)

# CITY MANAGER'S BUDGET MESSAGE

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- Concerts in the Park (-\$167,109)
- Holiday Fireworks (-\$111,785)
- Six Man Volleyball Tournament (-\$107,859)
- Hometown Fair (-\$60,406)
- Manhattan Beach 10K (-\$45,282)
- Pier Lighting/Holiday Open House (-\$45,203)
- Grand Prix Bike Race (-\$30,516)
- Pumpkin Race/Friendship Walk (-\$26,302)
- Manhattan Beach Open Tennis Tournament (-\$18,100)
- North End Holiday Stroll (-\$1,500)

The City takes great pride in all of these community-building events, and the difficult discussions of whether to schedule, postpone or cancel them in 2020 will be ongoing. As the COVID-19 conditions continue to evolve (and hopefully change for the better), the occurrence of these special events will be revisited with the City Council at future public meetings.

As with special events, several City programs have also been directly impacted by the social (physical) distancing measures. With closures at City facilities, sports fields, and parks, nearly all Parks and Recreation classes, including Aquatics, Tennis, and Ceramics have been impacted. At this time, Parks and Recreation staff made assumptions on summer and fall programming and adjusted the budget accordingly. Like Special Events, these programming changes will be continually revisited with the City Council as the COVID-19 conditions evolve.

Other significant cost-cutting measures included postponing fleet replacements, for a one-year savings of \$1,133,000, and suspending Fleet Fund department charges, for a one-year savings of \$2,197,652. The vehicles selected for postponed replacements are still in acceptable condition and can continue to operate without significant increases in maintenance cost. Deferring the replacements is a prudent way to stretch City dollars. Additionally, the fund balance in the Fleet Fund is sufficient to suspend the internal service fund department charges for one year without impacting future scheduled replacements.

Service cuts that members of the community may take note of include reductions in Landscape Maintenance (-\$201,800) and Tree Trimming (-\$130,000). Although the frequency of regularly scheduled maintenance and trimming was temporally reduced in FY 2020-2021, staff will keep a focus on critical locations and, should the need arise, emergency tree removals will not be impacted.

## BUDGET OVERVIEW

While in practice we look at the budget on a fund-by-fund basis, the following is a summary of the entire proposed FY 2020-2021 Budget as it compares to the prior year adopted budget.



# CITY MANAGER'S BUDGET MESSAGE

Fund	Revenues			Expenditures		
	Adopted FY 2020	Proposed FY 2021	% Change	Adopted FY 2020	Proposed FY 2021	% Change
General	\$76,085,386	\$73,076,730	(4.0%)	\$75,024,437	\$73,231,254	(2.4%)
<u>Special Revenue Funds</u>						
Street Lighting & Landscape	394,800	389,918	(1.2%)	546,801	575,720	5.3%
Gas Tax	1,619,869	1,397,358	(13.7%)	880,000	762,979	(13.3%)
Asset Forfeiture & Safety Grants	8,000	5,000	(37.5%)	153,700	147,900	(3.8%)
Police Safety Grants	141,328	143,000	1.2%	140,000	142,000	1.4%
Proposition A	1,039,166	673,061	(35.2%)	1,009,249	941,812	(6.7%)
Proposition C	672,715	580,608	(13.7%)	461,000	911,711	97.8%
AB 2766	47,212	47,000	(0.4%)	2,100	673	(68.0%)
Measure R	480,818	943,497	96.2%	380,000	1,267,979	233.7%
Measure M	513,809	425,518	(17.2%)	517,000	647,979	25.3%
<u>Capital Project Funds</u>						
Capital Improvement Project	2,326,804	1,484,796	(36.2%)	3,632,438	1,549,034	(57.4%)
Underground Assess District Construction	3,280	-	(100.0%)	-	9,216,133	0.0%
<u>Enterprise Funds</u>						
Water	15,646,664	16,075,000	2.7%	13,559,497	26,574,230	96.0%
Stormwater	368,633	789,484	114.2%	1,639,089	2,697,756	64.6%
Wastewater	3,524,488	3,729,000	5.8%	5,063,346	3,200,081	(36.8%)
Refuse	4,354,992	-	(100.0%)	4,949,052	-	(100.0%)
Parking	4,299,078	4,306,000	0.2%	4,283,311	2,415,831	(43.6%)
County Parking Lots	1,043,500	1,043,500	0.0%	752,250	747,077	(0.7%)
State Pier & Parking Lot	803,433	821,000	2.2%	599,689	539,418	(10.1%)
<u>Internal Service Funds</u>						
Insurance Reserve	6,851,720	7,203,980	5.1%	6,527,858	6,746,975	3.4%
Information Technology	2,814,647	2,814,340	(0.0%)	2,899,836	3,392,433	17.0%
Fleet Management	2,663,995	25,000	(99.1%)	2,293,190	1,686,502	(26.5%)
Building Maintenance & Operations	2,083,535	2,082,725	(0.0%)	2,027,956	1,972,242	(2.7%)
<u>Trust &amp; Agency Funds</u>						
Special Assessment Redemption Fund	965,000	732,532	(24.1%)	1,006,950	717,050	(28.8%)
Special Assessment UAD 19-12/19-14 Fund	-	614,943	0.0%	-	282,099	0.0%
Special Assessment UAD 19-4 Fund	-	340,513	0.0%	-	120,279	0.0%
Pension Trust	177,780	220,000	23.7%	241,000	241,000	0.0%
PARS Investment Trust	-	50,000	0.0%	-	-	0.0%
<b>Budget Totals</b>	<b>\$128,930,652</b>	<b>\$120,014,503</b>	<b>(6.9%)</b>	<b>\$128,589,749</b>	<b>\$140,728,147</b>	<b>9.4%</b>

# CITY MANAGER'S BUDGET MESSAGE

Fund Type	Funds	FY 2020 to FY 2021 Year-Over-Year Change in Budget			
		Revenues	% Change	Expenditures	% Change
General	General	(\$3,008,656)	(4.0%)	(\$1,793,183)	(2.4%)
Special Revenue	Gas Tax, Prop A, Prop C, Meas R, Meas M, Street Lighting, etc.	(312,757)	(6.4%)	1,308,903	32.0%
Enterprise	Water, Sewer, Refuse, Parking, etc.	(3,276,804)	(10.9%)	5,328,159	17.3%
Capital Projects	CIP Fund, UAD Construction Fund	(845,288)	(36.3%)	7,132,729	196.4%
Internal Service	Insurance, Information Tech, Fleet, Building Maintenance	(2,287,852)	(15.9%)	49,312	0.4%
Trust & Agency	Underground Assessments, Pension Trust, PARS Trust	815,208	71.3%	112,478	9.0%
<b>Total Increase/(Decrease)</b>		<b>(\$8,916,149)</b>	<b>(6.9%)</b>	<b>\$12,138,398</b>	<b>9.4%</b>

Specific information on each of these funds may be found later in this budget message. Additionally, summary schedules of revenues and expenditures are presented in the Summaries section of this budget.

## FUND SUMMARIES

### *General Fund*

Year-end estimates for FY 2019-2020 indicate that revenues will exceed expenditures by about \$1.9 million. This anticipated surplus is primarily due to savings expected from vacant positions. The unreserved (available) General Fund balance on June 30, 2020 is projected to be nearly \$8.3 million after accounting for financial policy designations. These funds are expected to be needed to relieve future anticipated deficits in the Stormwater Fund, Street Lighting & Landscape Fund, and Prop A (Transit) Fund.

FY 2020-2021 General Fund revenues are currently projected at \$73,076,730. Expenditures total \$73,231,254, resulting in an anticipated operating budget deficit of -\$154,524. Any year-end budget deficit will draw upon unreserved fund balance just as previous budget surpluses have added to the balance. Taking this into account, as well as expected transfers and policy reserves, the unreserved General Fund balance is projected to total \$6.3 million on June 30, 2021.

Like many local governments, our anticipated budget deficit is forcing difficult decisions that will affect service levels and programs. Furthermore, as COVID-19 conditions continue to fluctuate, our General Fund surplus/deficit estimate (i.e. the balance of revenues to expenditures) will change as refine our projections and economic assumptions when new data is released.

# CITY MANAGER'S BUDGET MESSAGE

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## *Revenues:*

General Fund revenues are projected to be \$73,076,730 in FY 2020-2021, a decrease of \$3.0 million or 4% from the FY 2019-2020 Adopted Budget. The decrease is mainly due to Sales and Other Taxes, Parking Citations, and Charges for Services.

Specific impacts on our key revenue sources include:

**Property Taxes:** For FY 2020-2021, Property Taxes are largely unaffected by the economic downturn since values were set prior to the arrival of COVID-19 and are based on calendar year 2019. At over 40% of the General Fund, overall Property Tax receipts are expected to increase 6.1% over the prior year budget to \$35.1 million in FY 2020-2021.

If the economic downturn is so severe and prolonged (e.g. continued high unemployment prompts foreclosures and sales price reductions) that the County Assessor begins to lower property values, sales data will indicate this over the next several months. Our leading indicator will be Property Transfer Tax, which is based on sales. At this time, sales activity is being affected by virus concerns and the temporary Stay at Home orders. Assuming the stalled activity continues the first few months of the fiscal year, Property Transfer Taxes are projected at \$650,000 or 15% below the prior year budget. This data will be closely watched for impacts to our largest General Fund revenue source.

**Sales Tax:** The City's second largest General Fund revenue source (11% of total revenue) was significantly impacted starting in March 2020. At this point in time, sales tax in FY 2021 is projected to drop to \$8.2 million, nearly \$1.0 million below the prior year budget. Industry groups hit hardest by the Stay at Home orders include most retail, restaurants and hotels. Stores are beginning to reopen with curbside pick-up and physical distancing measures, but the timing of fully reopening is undetermined, leaving revenue projections rather uncertain.

Construction has continued without interruption on the Manhattan Village Mall revitalization project. The North Deck is on schedule to open in the Spring of 2021. Mall space leasing is active and remains optimistic. Stores are initializing curb side pick-up in the coming weeks, and with its modern look and new stores and restaurants, we expect it to draw in people from the region.

Over the last several years, point-of-sale tax revenues have been trending down in the State with the continued strong growth in online sales. Online sales result in the collected sales tax going into a countywide pool, which is then allocated based on the City's share of point-of-sale taxes countywide. This trend is expected to continue, further impacting the City's future sales tax revenues.

**Transient Occupancy Tax (TOT):** Hotel occupancy taxes are expected to generate approximately \$4.4 million in General Fund revenue in FY 2020-2021, or \$350,000 (7.4%) below the prior year budget. The short and long term impacts to the hotel industry are worrying; even if governments lift the Stay at Home orders, questions remain as to when consumers will feel comfortable traveling. Currently, occupancy rates have dropped to below 25%. The budget for FY 2020-2021 assumes occupancy rates will rise over the coming months as comfort levels with new cleaning and physical distancing measures gain

# CITY MANAGER'S BUDGET MESSAGE

momentum. Additionally, the approved increase in the tax rate of 2% is also expected to go into effect in July 2020. However, like Sales Tax, the uncertainty makes projecting this revenue a challenge. TOT revenue also affects the Capital Improvement Fund since 15% of the 10% base tax is dedicated to that fund (the CIP amount is in addition to the \$4.4 million expected in the General Fund).

**Business License Tax:** Business License Tax in FY 2020-2021 is expected to underperform the prior year budget by \$621,250 (-15.7%). In past economic downturns, this revenue proved to be somewhat resilient and stable given that about 100 businesses pay near or at the cap, which makes up over 35% of total business license tax.

Understanding the sudden hardship, the City Council proactively granted extensions for the payment of Business License Taxes due in March 2020 and waived penalties to help local businesses during the closure period. The real impact of business closures will be felt in FY 2020-2021, when the Business License Taxes due are based on 2020 gross receipts.

**Building Permits & Plan Check Fees:** Residential and Commercial building activity has continued during the Stay at Home orders, and although City Hall is closed to the public, the Community Development Department has continued processing Building Permits and Plan Checks. At this time, Building Permits are expected to decline by 7.1% to \$1.5 million based on the number of recently approved Plan Checks and Permits in progress. Due to the uncertainty in residential and commercial properties, we anticipate Plan Check Fees to experience a larger decline of \$350,000 (19.1%) to \$1,450,000.

A complete listing of revenues is located in the Summaries section of this document.

## *General Fund Expenditures:*

General Fund expenditures equal \$73,231,254 in FY 2020-2021, a decrease from the FY 2020 budget of \$1.8 million (-2.4%) but \$2.1 million (2.9%) over FY 2020 year-end estimates. The following chart illustrates the specific budget categories and the associated changes from FY 2020:

**General Fund Budgeted Expenditures by Category**

Expenditure Category	Budget FY 2020	Estimated FY 2020	Proposed FY 2021	FY20 Budget to FY21 Var		FY20 Estimate to FY21 Var	
				Change	Percent	Change	Percent
Salaries & Benefits	\$52,201,675	\$49,893,601	\$53,214,895	\$1,013,220	1.9%	\$3,321,294	6.7%
Materials and Services	14,263,296	13,232,624	12,377,750	(1,885,546)	(13.2%)	(854,874)	(6.5%)
Internal Service Charges	7,853,755	7,225,624	6,392,111	(1,461,644)	(18.6%)	(833,513)	(11.5%)
Capital Equipment	103,124	295,158	754,918	651,794	632.0%	459,760	155.8%
Debt Service	485,475	485,475	479,350	(6,125)	(1.3%)	(6,125)	(1.3%)
Interfund Transfers	117,112	15,000	12,230	(104,882)	(89.6%)	(2,770)	(18.5%)
<b>Totals</b>	<b>\$75,024,437</b>	<b>\$71,147,482</b>	<b>\$73,231,254</b>	<b>(\$1,793,183)</b>	<b>(2.4%)</b>	<b>\$2,083,772</b>	<b>2.9%</b>

# CITY MANAGER'S BUDGET MESSAGE

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At 73% of General Fund Expenditures, Salaries and Benefits represent the largest portion of the budget in FY 2020-2021. The overall increase from the FY 2020 Budget is mainly due to Sworn Salaries and CalPERS contributions (which include the two new Police Officer positions) and payments to CalPERS to pay down our Unfunded Actuarial Liability (UAL). Regular (non-sworn) salaries are actually lower than the prior year due to the hiring freeze.

CalPERS UAL payments are increasing by about \$650,000 in the General Fund. These payments are for past service and still payable regardless of reduced "Normal Cost" contributions resulting from the hiring freeze.

To appropriately differentiate current service costs ("Normal Cost") from payments toward the unfunded liability for past service, separate object codes are used in the budget for pension contributions (4211 for Regular Employees and 4212 for Sworn Employees) and payments to reduce the City's unfunded liability (4218 for Regular Employees and 4219 for Sworn Employees). These can be found in each Department/Program expenditure schedule and the accompanying Appendix tables.

In addition to specified "frozen" positions, Salaries and Benefits also includes a 4.0% vacancy factor for full-time staffing, which equates to \$1.7 million across all funds, and approximately \$1.5 million in the General Fund. This vacancy factor is in recognition of the fact that there are times throughout the year that positions are vacant through attrition and retirements, and that salary savings are achieved during those vacancies. This practice was implemented several years ago when the prior practice of fully budgeting staff positions would result in significant year-end savings. The current method simply estimates and recognizes vacancies up-front, with the expected savings factored into the budget.

Materials and Services are down 15.1% (\$3.3 million) from last year's budget due to the aforementioned budget-balancing reductions implemented by staff. The City Council Contingency of \$50,000, which is also included in this category, was eliminated since the budget may be adjusted at any time through a City Council majority vote. Utility costs were reduced by \$275,932 based on prior year trends.

The most significant driver of the decrease in Materials and Services is the reduction of Internal Service Fund charges. These funds include the Insurance Reserve, Fleet, Information Technology and Building Maintenance funds, and are used to capture and allocate common costs across all departments. Overall, Internal Service Charges are decreasing by \$1,461,644, or -19%, to alleviate the deficit the General Fund is facing. This savings included a one-time reduction of \$400,000 in Information Technology charges, and the one-year suspension of Fleet Rental and Fleet Maintenance Charges totaling \$2.1 million. These funds have both built a healthy fund balance over the last few years when actual expenditures came in lower than expected. Offsetting these reductions was an increase of \$684,300 in the Liability Insurance allocation. Outstanding claims against the City remain constant overall, and the City continues efforts to stabilize the Fund by increasing these internal service fund charge-outs.

The increase in capital outlay is mainly attributed to one-time technology and equipment purchases, which due to their critical nature, should not be delayed.

# CITY MANAGER'S BUDGET MESSAGE

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## ***Other Fund Highlights***

### **Capital Improvement Fund**

In years past, City Councils have created dedicated revenue sources for the Capital Improvements Fund in order to provide reliable funding for important projects (previously, project funding relied on General Fund surpluses). These revenue sources and the year enacted are as follows:

1998 Transient Occupancy Tax – 15% of the 10% tax

1998 On-Street Parking Meters - \$0.25 per hour

2000 On-Street Parking Meters – additional \$0.25 per hour

2000 Parking Citations - \$4 of all citations except expired meter cites

These revenues are projected to generate \$1.4 million in FY 2020-2021. CDBG Grant revenues totaling \$100,000 are also anticipated to offset sidewalk projects. Approximately half of the revenue generated within the CIP Fund is dedicated to funding the Police & Fire facility debt service of \$771,364. Other projects are funded from available fund balance and future General Fund surpluses on a pay-as-you-go basis. The City's CIP fund accounts for capital improvement projects funded by general use revenue sources. In FY 2020-2021, this includes \$600,000 for general Facility Improvements and \$50,000 for Non-Motorized Transportation projects such as bike lane and crosswalk improvements.

With these projects funded, the CIP fund is expected to have an unreserved fund balance of \$1.0 million at the end of FY 2021.

### **Special Revenue Funds**

The ***Street Lighting and Landscaping Fund*** derives its revenues from assessments to property owners. Those assessments, which have not been changed since 1996, will require a successful Proposition 218 vote in order to do so. As a result, the FY 2020-2021 assessment basis remains fixed with no increase from prior years. Because expenses for energy and maintenance are not fixed and have risen since 1996, the General Fund must contribute increased amounts each year in order to fund this service. The subsidy is estimated at \$185,802 in FY 2020-2021. In addition to the subsidy, the City contributes \$12,230 to cover the City's portion of the Streetscape zone. This budget presents a fund which has long exhausted its reserves. Until new assessments are in place, General Fund transfers will continue, further straining core municipal services.

The ***Streets & Highways Fund*** (Gas Tax and SB1 Funds) accounts for gas tax moneys dedicated to roadway and sidewalk projects. These funds are expected to decline as a result of the economic downturn, but the extent is currently unknown. The FY 2020-2021 budget includes initial revenue estimates of \$1.4 million and capital expenditures of \$755,000. Projects include an allotment for the annual street resurfacing program (\$350,000) as well as the annual curb, gutter and ramp replacements program (\$365,000). As mandated, the triennial Pavement Management Plan Update is also budgeted for \$40,000.



## CITY MANAGER'S BUDGET MESSAGE

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The **Asset Forfeiture Fund** includes estimated revenues of \$5,000 consisting of anticipated interest earnings on the fund balance. The receipt of Asset Forfeiture funds is unpredictable and therefore not programmed into the budget. FY 2020-2021 will be the last year that operational expenditures (totaling \$147,900) will be budgeted in the Asset Forfeiture Fund as the fund balance is expected to be exhausted. The General Fund will absorb critical costs previously paid for by Asset Forfeiture funds.

The **Police Safety Grant Fund** has \$143,000 of grant funds and interest income, and \$142,000 in operating expenditures for front-line law enforcement supplies and equipment.

The majority of **Proposition "A" Fund** revenues are based on a half-cent sales tax in Los Angeles County, which is then distributed on a per capita basis. Like other sales taxes, these funds are expected to take a significant reduction. FY 2020-2021 revenues are estimated at \$673,061 and operating expenditures for the Dial-A-Ride and other transit services budgeted at \$941,812. This year's budget includes salary and benefits for the transportation services operators; \$14,863 for Taxi rides when Dial-A-Ride bus service is not available, and \$59,225 for recreational bus trips, which may be impacted by current Stay at Home orders.

The funding deficit of \$268,751 will be covered by a transfer from the General Fund unless the City can secure a funding exchange with another LA County city. For FY 2019-2020, the City was able to exchange General Fund moneys for Proposition "A" funds at 73 cents on the dollar, saving us \$73,973. Staff is making every effort to secure a similar funding exchange and will revisit the issue at a future City Council Meeting.

The **Proposition "C" Fund**, established for transportation and street improvement programs, reflects estimated revenues of \$580,608 and capital expenditures of \$800,000 in FY 2020-2021. Revenues include \$500,608 in transit sales tax (also impacted by the economic downturn) and \$80,000 in interest generated from existing fund balance. A budget of \$800,000 is included next year for the annual street resurfacing program.

The **AB 2766 Fund** was established in 1990 and provides per capita funding to cities and counties located in the South Coast District to be used to reduce motor vehicle air pollution. Revenues of \$47,000 and expenditures of \$673 are budgeted in FY 2020-2021. Unexpended revenues will be retained for future electric vehicle and/or charging station purchases.

During FY 2010, the City began receiving funds from a new sales tax resulting from **Measure "R"** which was approved by the County's voters in November 2008. This half cent sales tax can be used for projects such as pothole repairs, major street resurfacing, left-turn signals, bikeways, pedestrian improvements, streetscapes, traffic signal synchronization and local transit services (including subsidizing Dial-A-Ride services as done in the past). Revenues totaling \$403,497 are anticipated in FY 2020-2021 as well as a grant for \$540,000 for the Aviation and 33<sup>rd</sup> Street Sidewalk project. Other budgeted projects include \$400,000 toward the Annual Street Resurfacing program and \$260,000 to install protected left turn lanes at Manhattan Beach Boulevard and Peck Avenue.

In November 2016, Los Angeles County voters approved **Measure "M"**, to ease congestion and improve neighborhood streets and intersections. The City started receiving Measure M

# CITY MANAGER'S BUDGET MESSAGE

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funds in FY 2018. Construction on the Rowell Avenue sidewalk connection (between Curtis & 1<sup>st</sup> Street) is planned for next year with a budget of \$640,000.

## Enterprise Funds

FY 2020-2021 revenues in the **Water Fund** are estimated at \$16.1 million while operating expenses, capital projects and debt service in this fund total \$26.6 million. Design of Peck Ground Level Reservoir Replacement project is currently underway with construction slated to start in the fall and continuing for about 18 months. Adding to the existing project balance of \$22.8 million, next year's budget includes an additional \$14.0 million to meet the full cost of the project. Other capital projects are planned next year, including \$800,000 to paint the Block 35 Elevated Tank and \$300,000 for a Water Masterplan Update to address the City's aging infrastructure.

Revenues in the **Waste Water Fund** are projected to be \$3.7 million with operating expenses, capital projects and debt service estimated at \$3.2 million. Like the Water Fund, the Waste Water Fund includes a budget of \$300,000 for a Wastewater Masterplan Update and annual funding for the rehabilitation of gravity sewer mains program in the amount of \$1.1 million.

The **Storm Water Fund** includes revenues of \$789,484 (including assessment taxes and new Measure W funding) and expenditures of \$2.7 million. The deficit of nearly \$1.8 million is funded through a General Fund transfer (as predicted when fund reserves were exhausted). The FY 2020-2021 budget allocates funds for street sweeping and mandated National Pollution Discharge Elimination System Permit Compliance Programs as well as capital projects of \$1.7 million, including \$710,000 for storm drain debris collection devices, \$500,000 for storm drain repairs, and \$500,000 for the Joint Watershed Infiltration Project. There is no fund balance available to meet policy reserves of four months of operating expenses or fund necessary capital projects.

On November 6, 2018, voters approved Los Angeles County Measure W, a parcel tax to fund the improvement and maintenance of local storm water systems. As part of the measure, a portion of the funds collected annually are distributed to municipalities to fund upgrades to and the maintenance of each agency's storm water infrastructure. Based on current estimates, the City expects to receive up to \$410,000 per year.

Current assessments, last changed in 1996, are not sufficient to sustain the program's current and future capital needs. As a result, continued General Fund transfers or a Proposition 218 vote to increase the assessments will be required to adequately fund this operation. Storm Water runoff is under increased regulatory and environmental pressures, which has resulted in increased costs. The General Fund can no longer afford to subsidize the Storm Water Fund, and the assessments will need to be addressed.

The **Refuse Fund** will be dissolved in FY 2020-2021 since the City is no longer serving as a pass through for refuse billing and payments. The fund balance at the end of FY 2019-2020 will be allocated to the Capital Improvements Fund for City refuse enclosure improvement projects (\$800,000) with the remaining funds being transferred to the General Fund.



# CITY MANAGER'S BUDGET MESSAGE

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The **Parking Fund** accounts for collections and expenditures for street meters and City-owned lots, debt service on the Metlox parking structure, and maintenance of the Metlox Town Square. For FY 2019 this fund is projected to have \$4.3 million in revenues and \$2.4 million in expenditures, which includes debt service on the Metlox parking structure (\$711,213). Fund revenues and expenditures also include the Downtown Business Improvement District assessments (approximately \$100,000) which the City collects and then remits to the Downtown Business and Professional Association through a contractual agreement. The increase in parking meter revenues last year will be accumulated in fund balance for future parking infrastructure projects.

The **County Parking Lot Fund** accounts for the two county-owned parking lots commonly referred to as El Porto and 26<sup>th</sup> Street. This fund is projected to have \$1,043,500 in revenues and \$747,077 in expenditures, which includes \$572,000 for the County Lots operating lease. Excess funds (\$296,423) are transferred to the General Fund after accounting for the County's share of revenue.

The **State Pier and Parking Lot Fund** relates to the operational activity for the State-owned pier parking lots. This fund is projected to have \$820,000 in revenues and \$539,418 in expenditures in FY 2020-2021. Fund revenues are used to maintain and operate the pier and parking lots, and the pier comfort stations. Fund balance will be used in the near future for the design and replacement of the Pier railings.

## Internal Service Funds

The City operates four Internal Service funds that provide for the operation, maintenance and replacement of facilities or equipment, or serve to spread the cost of an internal function across the user departments.

The FY 2020-2021 **Insurance Reserve Fund** budget contains revenues (derived from charge-outs) of \$7.2 million and expenditures of \$6.7 million. The Insurance Reserve allocates charges to other funds based on recent experience and actuarial funding estimates. In FY 2020-2021, charge outs to departments for liability and property claims are up by \$450,300 (24.4%), while Workers Compensation charge-outs to departments are lower by \$98,040 (-2.0%). These charge-outs are the funding source for insurance premiums, claims paid and claims administration costs paid out of the Insurance Reserve Fund.

Overall, budgeted claims paid in FY 2020-2021 are estimated at \$750,000 for liability and \$3.8 million for workers' compensation, a combined decrease of \$450,000 from the prior year estimate. Because the City's self-insured retention is \$500,000 for liability and \$750,000 for Workers Compensation, claims paid will represent the largest and most varied cost from year to year.

Workers' Compensation continues to be a challenge both in terms of cost control and predictability. For example, there are old cases (20+ years) for which new reserves must be funded from changes in the former employees' health status due to their work-related injuries. These increased costs often raise our liability by tens to hundreds of thousands of dollars (limited only by the self-insured retention in effect at the time of injury). While proactive workplace injury prevention programs help with our current employees, we are exposed to

# CITY MANAGER'S BUDGET MESSAGE

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escalating costs for many years after separation from employment. In some cases these costs may increase through the former employee's inaction in maintaining his or her own health.

Workers compensation and liability expense are extremely difficult to predict because of our relatively small population and the random way extraordinary cases occur. The result is that there are extreme swings in expense from year to year, which is all the more reason to move toward an actuarial funding basis using predictive modeling. Staff is working to phase in the actuarial funding model to avoid the possibility of unfunded liabilities that could arise if future claims costs exceed the Insurance Reserve. However, this new approach must be balanced with other funding needs.

The **Information Technology Fund** provides for the operation of the City's Information Technology department, including maintenance of the City's computer network, hardware infrastructure, City website and mobile app, as well as the broadcasting of City meetings. The department's budget is charged out to the other departments based on the number of devices (workstations, printers and mobile devices) being utilized and the number of employees in each division. In FY 2020-2021, Information Technology Fund revenues are \$2.8 million after a reduction of \$400,000 to serve as a relief measure for the General Fund. Expenditures are budgeted at \$3.4 million (the difference is funded through available fund balance). This fund budget includes replacement workstations, servers and network components (switches and wireless access point hardware) as well as one-time purchases for critical upgrades.

The **Building Maintenance and Operations Fund** consists of programs from two different departments. The fund provides for Public Work's Building Maintenance program which maintains City facilities and grounds, and the Finance Department's General Services program which ensures that office equipment such as photocopiers are maintained. The fund's FY 2020-2021 budget includes revenues of \$2.1 million and expenditures of \$2.0 million. Expenditures associated with this fund are allocated to departments based on their number of employees and the square feet of building they occupy.

The **Fleet Management Fund** is normally charged to departments in two separate line items - fleet maintenance and fleet rental. Fleet maintenance accounts for repairs and routine vehicle maintenance based on the average maintenance and repair cost according to the type and number of vehicles a department operates. The fleet rental charge provides for the replacement of City vehicles, and is a straight-line depreciated charge based on the cost and expected life of each vehicle. However, the City hasn't always replaced vehicles according to the "expected life" schedule, which has resulted in an accumulation of fund balance. Hence, a suspension of these charges was implemented in FY 2020-2021 to relieve pressure on the General Fund. Even with this suspension of revenue, operations of \$1,227,502 and vehicle replacements of \$459,000 are fully funded. (A list of vehicle replacements is included in the Appendix of this document.) The Fleet Management Fund is expected to have \$1.6 million remaining after FY 2020-2021 changes for future vehicle replacements.

## FIVE YEAR FORECAST

The City of Manhattan Beach is committed to its strong stewardship of the public's taxpayer dollars, including developing a responsive budget that delivers the high quality services our

# CITY MANAGER'S BUDGET MESSAGE

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residents expect and deserve. Each year, as the budget is prepared, we project revenues and expenditures for the coming five years (located in the Five Year Forecast tab of the budget document), the proper management of which is essential to maintaining our public safety and quality of life services. We estimate revenue and expenditure growth using trend analyses, consultant support, economic data and known future changes. In the case of one of the City's major expenses, pensions, an independent actuary is retained.

Our forecast also projects fund balances, including policy reserves and unreserved balances. Fund transfers are indicated for easy identification of fund subsidies, such as the Street Lighting and Landscape Fund, Stormwater Fund, and Proposition A Fund, which are being subsidized by the General Fund.

The forecast included in this year's budget shows that the City has been successful in maintaining a fiscally prudent policy of 20% in reserve funds for emergencies and urgent needs and, additionally, an Economic Uncertainty reserve of \$4 million through FY 2020. As much of our economic outlook is still to be determined given the dynamics of the COVID-19 situation, the need to dip into these "rainy day" funds is also to be determined. If we hold the line on cost controls, current trends indicate usage of the Economic Uncertainty reserve will be necessary to continue transfers to the Stormwater Fund and the Pension Rate Stabilization Fund. Current projections indicate that by FY 2022-2023, the Economic Uncertainty reserve will be exhausted, requiring use of the Financial Policy reserve.

As the General Fund is also the source of essential City services such as police and fire, street/pothole repair, building and safety, and parks, it is of utmost priority to address pressure on the General Fund by identifying additional sources of funding for Stormwater, and/or our core services. Clearly and unequivocally, immediate and proactive steps must be taken to correct the funding imbalances in these two funds. Unmitigated, these subsidies are adding to the strain on our most basic of services valued by our public.

Storm Water and Street Lighting subsidies aside, the five year forecast also shows a lack of funding for significant capital improvement projects, such as the replacement of Fire Station #2, recreational facilities, additional parking and upgrades to essential public buildings such as our community centers. With the developing economic downturn, we are faced with difficult choices in balancing quality of life service needs, deteriorating (or aging) infrastructure and long-term fiscal sustainability.

On top of these needs, labor costs in California continue to rise. As a service organization, the City delivers services through our dedicated employees. Labor agreements are in effect with most of the City's bargaining units bringing predictability in one of the City's biggest cost centers through December 31, 2021. After salaries, the second largest compensation driver for the City is retirement system costs. In FY 2020-2021, the City has budgeted \$10.2 million for costs associated with providing employees defined benefit pension plans through the California Public Employees' Retirement System (CalPERS). This total includes \$4.5 million in current service costs and \$5.7 million for payments toward the City's unfunded accrued liability (UAL).

# CITY MANAGER'S BUDGET MESSAGE

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Drilling down further, the \$5.7 million budgeted in FY 2019 for the City's unfunded liability payments breaks down to \$1.8 million for miscellaneous employees and \$3.9 million for sworn public safety personnel.

In an effort to closely monitor our pension costs, the City consults with an independent actuary to review our plans and project rates beyond what CalPERS provides. It is important to note that while a lot of attention has been given to unfunded pension liabilities, the City's three employee plans with CalPERS (Police, Fire and Miscellaneous Non-Sworn) are currently funded between 71% and 76% as of the last actuarial report (July 2019). Unfunded liabilities currently total approximately \$88.5 million (more information is available in the City's Comprehensive Annual Financial Report at [www.citymb.info/departments/finance](http://www.citymb.info/departments/finance)).

To help mitigate these rising pension costs, the creation of a Pension Stabilization Trust Fund was approved by the City Council. The current balance of about \$1.3 million may be used at any time to offset payments to CalPERS. Otherwise, additional transfers (\$250,000 per year) are planned over the next five years to continue building up the fund.

## CONCLUSION

The City's budget process and resulting document is the result of an extraordinary effort from residents and staff in every City department. We are proud to point out that the City's last biennial budget once again received awards both from the California Society of Municipal Finance Officers and from the Government Finance Officers Association.

In our on-going efforts to provide our citizens with ample opportunities to review and comment on the budget, the City Council will continue budget discussions in the coming weeks until the budget is adopted before June 30<sup>th</sup>.

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).**

I would like to take this opportunity to thank all the City employees who worked very hard to develop this year's budget. Special thanks to the Finance Department, especially Steve Charelian, Henry Mitzner, Libby Bretthauer, Marcelo Serrano and Julie Bondarchuk.

Sincerely,



Bruce Moe  
City Manager



# Budget User's Guide

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Prior to July 1st of each year, the Manhattan Beach City Council adopts, by formal resolution, an annual budget.

This document serves as a financial plan, the purpose of which is to identify the projected allocation and application of resources over the budget cycle.

The published Operating Budget is designed to present summary information about the City's financial plans for the year in a user-friendly format. The Operating Budget is organized by department, then by program (operating divisions within the departments). Expenditures are displayed and subtotaled by type: *Salaries & Benefits, Materials & Supplies, and Capital Projects & Equipment*. The *Source of Funds* tables indicate the fund(s) to which a program allocates its expenditures. The Operating Budget also includes the following sections:

**Introduction Section** - includes the Table of Contents, List of City Officials, City Manager's Budget Message, Budget User's Guide, demographic information, Organization Chart, and Budget Awards.

**Summaries Section** - includes tables and graphs detailing City-wide revenues, expenditures and fund balances.

**Operating Budgets** - includes program budgets by department, with narratives explaining the function of the program, staffing levels, and uses and sources of funds.

**Five Year Forecast** – includes projected revenues and expenditures by fund and resulting fund balances.

**Capital Budget Summary** – includes schedule of capital projects by fund and type from the City's Capital Improvement plan.

**Appendix** - includes Major Revenue Sources, Schedule of positions, Schedules of Funded Budget Requests, Schedule of Administrative Service Charges, Summary of Debt Service Payments, Resolutions for the Adoption of the Budget and Appropriations Limit, and the City's Financial and Budget Policies.

## BUDGET PROCESS

The City's budget process begins in January of each year with the distribution of a budget manual prepared by the Finance Department. The budget manual contains a budget calendar, chart of accounts, forms for requesting new or additional items, and the general policy and instructions for developing the budget for that fiscal year. Line-item budget development is accomplished through the City's financial system, which allows each department to build its budget using computerized worksheets.

The individual departments are directly responsible for developing the Materials & Supplies line items and part-time employees' salaries. The remaining Salary & Benefit information is calculated and entered by the Finance Department. All supplemental budget requests (new personnel, service or equipment) are presented on separate forms and are subject to City Manager review and approval before becoming part of the operating budget. Once all the budget data is compiled, it is printed and distributed to the City Manager and the departments.

In March, the Finance Director provides the City Manager with proposed revenue projections. These revenue estimates are then reviewed with the department budget requests to determine available funding levels for the fiscal year. The City Manager and Finance Director then hold meetings with the departments to review the operating and supplemental budget requests.

Once the budget data has been reviewed and any changes have been made by the Finance Department, a proposed document is prepared. After final review and approval by the City Manager, the proposed budget

document is presented to the City Council in May. At least one study session and public hearing are held by the City Council, and then the budget is adopted by resolution prior to June 30.

During the fiscal year, the budget can be amended as necessary to meet the City's needs. The City Council has the legal authority to amend the budget at any time. Department Heads and their designated representatives may only authorize expenditures based on appropriations previously approved by City Council action, and only from accounts under their organizational responsibility. Actual expenditures may exceed budget appropriations by line-item, but may not exceed the department's budget. The City Manager has the authority to approve interdepartmental appropriation transfers as long as they are within the same fund. Interfund transfers require a budget amendment by the City Council.

### **BASIS OF ACCOUNTING**

Manhattan Beach's accounting system is maintained on a fund basis, in accordance with governmental accounting standards. Each of the City's twenty-five funds is considered a separate accounting entity with a self-balancing set of accounts that records assets, liabilities, fund equity, revenues and expenditures. Funds are established and segregated for the purpose of recording specific programs or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds are classified into one of three categories: *governmental* (general, special revenue, debt service, and capital projects), *proprietary* (enterprise and internal service), and *fiduciary* (trust and agency). Governmental funds account for activities usually associated with a typical state or local government's operation. Proprietary funds are financed and operated in a manner similar to private business enterprises, where the intent is to recover the costs of providing goods and services from user charges.

Fiduciary funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or an agent.

All governmental funds are budgeted and accounted for using the modified accrual basis of accounting, which recognizes revenues when they become susceptible to accrual, i.e. measurable and available. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Examples of such revenues include property tax, sales tax, and interest earnings. Expenditures are recognized when the fund liability is incurred.

Proprietary fund revenues and expenses are budgeted and accounted for on an accrual basis. Revenues are recognized in the period when earned, and expenses are recognized when incurred. The following Classification of Funds describes, in detail, the various types of funds and their purpose as established by the City of Manhattan Beach.

### **CLASSIFICATION OF FUNDS**

#### **GOVERNMENTAL FUND TYPES:**

##### **General Fund**

*The General Fund* is used to account for resources traditionally associated with general government which are not required to be accounted for in a separate fund including: sales tax, property tax, transient occupancy tax, licenses and permits, fines and forfeitures. This fund is used to finance most of the basic municipal functions, such as general administration, public safety, parks and recreation, and community development.



### Special Revenue Funds

*The Street Lighting & Landscape Fund* provides for the power, maintenance, and capital improvements for the lighting system within the City of Manhattan Beach. Money is received from a special assessment placed on each tax bill in the City, the amount of which is determined by the benefit received by the owner of each property. Assessments from Zone 10 of the street lighting district also provide for the maintenance of the street beautification area in downtown Manhattan Beach.

*The Gas Tax Fund* is used to account for the City's share of State and County gasoline tax collection in accordance with the provisions of the State of California Streets and Highway Code. Revenues are disbursed by the State based on population and must be used towards the maintenance and repair of City streets that serve as State and County thoroughfares.

*The Asset Forfeiture Fund* is used to account for funds received through Federal and State agencies for drug seizures in which the City participated. These funds must be used to supplement, not supplant, the Police Department's normal operating budget. The amount of revenue will vary from year to year based on activity levels.

*The Public Safety Grants Fund* is used to account for any Federal, State, or local grants received for law enforcement purposes.

*The Proposition A and C Funds and Measure R and M Funds* are used to account for proceeds from the additional sales taxes generated by the approval of Los Angeles County voters. These funds, which are administered by the Los Angeles County Metropolitan Transportation Authority (MTA), are distributed based on population and must be used for transportation-related projects.

*The AB 2766 Fund* is used to account for proceeds received from the additional vehicle registration fee imposed by the State and regulated by the Air Quality Management District (AQMD). These funds are distributed based on population and must be used for programs designed to reduce air pollution from motor vehicles.

### Capital Projects Funds

*The Capital Improvement Fund* is used to account for capital projects not eligible for funding from other specific funding sources. Funding sources are derived from various sources such as grant funds or transfers from the General Fund. In 1998-1999, City council acted to designate specific revenue sources for this fund consisting of the 15% of the City's 10% transient occupancy tax rate and the 25 cents incremental increase of parking meter rates. Additionally, in FY 2000-2001, City Council added to this dedicated revenue stream by increasing street meter rates by an additional 25 cents per hour and most parking citation rates \$ 4. Specific projects and their funding sources are described in detail in the City's Capital Improvement Plan.

*The Undergrounding Assessment Fund* is used to account specifically for the construction of utility undergrounding in established districts. The fund serves as a pass through of the assessments collected to pay the debt service for the improvements.

### Debt Service Funds

Three Special Assessment Redemption Funds are used to account for principal and interest payments on the Underground Utility Bonds for the 2018 Refunding of Districts formed in 2004 and 2005, as well as Districts 19-12, 19-14, and 19-4 that formed in 2019. Proceeds of these bonds were used to relocate utility lines underground in certain portions of the City. The bonds are being repaid with proceeds from special assessments levied on the property owners who benefited from the project.



### PROPRIETARY FUND TYPES:

#### Enterprise Funds

*The Water Fund* is used to account for the operation of the City's water utility system. Revenues are generated from user fees, which are adjusted periodically to meet the costs of administration, operation, maintenance, and capital improvements to the system.

*The Stormwater Fund* is used to account for the maintenance of, and improvements to, the City's storm drains. Revenues are derived from a storm drain assessment to property owners, which is based on size and use of the parcel, and collected through the property tax rolls.

*The Wastewater Fund* is used to account for the maintenance of, and improvements to, the City's sewer system. Revenues are derived from a user charge placed on the water bills.

*The Refuse Fund* is used to account for the provision of refuse collection and recycling services in the City. The City bills both residential and commercial properties.

*The Parking Fund* is used to account for the general operations and maintenance of City parking lots and spaces. The Parking Fund also accounts for the revenue generated by City parking lots and spaces. The Parking Fund contains reserves for the Business Improvement Districts (BIDs) to be used for their approved activities.

*The County Parking Lots Fund* is used to account for the operation and maintenance of parking lots that are owned by Los Angeles County and leased to the City. Proceeds from the meters and parking permits are divided 55 percent to the County, with an annual guaranteed minimum of \$130,000, and 45 percent to the City.

*The State Pier & Parking Lot Fund* is used to account for the operation and maintenance of the Manhattan Beach Pier, comfort station, and four adjacent parking lots. These properties are owned by the State, but controlled by the City through an operating agreement.

#### Internal Service Funds

*The Insurance Reserve Fund* is used to account for the City's self-insured workers' compensation and general liability programs. The fund collects premiums from departments based on claims history.

*The Information Systems Fund* is used to account for the operation, maintenance and replacement of the City's Information Systems including the City-wide network and related hardware and software. Revenues are generated from charges to departments based on the number of devices in use.

*The Fleet Management Fund* is used to account for the operation, maintenance and replacement of City vehicles. Revenues are generated from vehicle rental charges to departments based upon the number, type, and age of vehicles operated.

*The Building Maintenance and Operation Fund* is used to account for the operation and maintenance of certain City facilities. Revenues are generated by charges to user departments based on their number of employees and square feet of building they occupy.

### FIDUCIARY FUND TYPES:

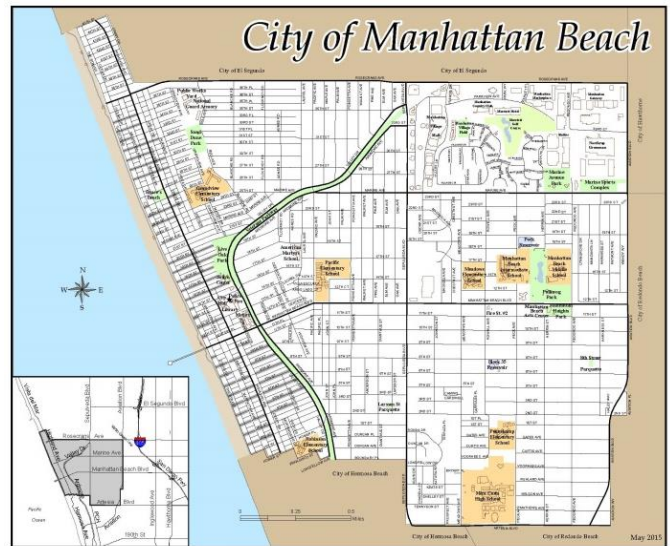
#### Trust & Agency Funds

*The Pension Trust Fund* is used to account for the supplemental retirement and single highest year programs previously provided by the City. Although the City has replaced these programs, this fund accounts for the former employees still receiving these benefits.

# City of Manhattan Beach Facts and Figures

Incorporated on December 2, 1912, Manhattan Beach encompasses 3.89 square miles, with 2.1 miles of beachfront and 40 acres of total recreational beach area. This community of “Sun, Sand and Sea” is located in the South Bay area of Los Angeles County, 19 miles from downtown Los Angeles, and is one of Southern California’s most desirable communities in which to work and live. Manhattan Beach is home to approximately 35,000 residents.

The City offers residents a pleasant, peaceful, coastal living environment with easy access to all Los Angeles area amenities. Manhattan Beach is truly cosmopolitan, but maintains the warmth of a quaint small town, far removed from the stress of typical urban life. In addition to its popular coastline, the community is home to large numbers of tourist and family-oriented events, such as Manhattan Open volleyball, the Races, and Holiday Fireworks to name a few.



Manhattan Beach is a full-service General Law city operating under a council-manager form of government. The City Council consists of five members elected at large, each serving a 9 1/2 month mayoral rotation during their four year term. The City Council meets on the first and third Tuesdays of the month at 6:00 PM. The City operates with nine well-run departments, 311 full-time and approximately 180 part-time employees. The City prides itself in offering the highest level of services to its residents and maintains a AAA bond rating.

## Mission Statement

Our mission is to provide excellent municipal services, preserve our small beach town character, and enhance the quality of life for our residents, businesses and visitors.

**Date of Incorporation:** December 2, 1912 as a General Law City

**Form of Government:** City Council - City Manager

**Full-Time Municipal Employees Authorized:** 311

**Public Safety:** Two fire stations with 30 authorized sworn personnel; One police station with 67 sworn personnel

## Parks & Public Facilities

- 2.1 miles of beach front
- 40 acres of recreational beach
- 928 foot long pier
- 54 acres of developed parks
- 21 acre parkway
- Nine hole golf course
- Two community centers

## City of Manhattan Beach Facts and Figures

**Libraries:** One Los Angeles County branch library

**Location:** 19 miles southwest of downtown Los Angeles on the southerly end of Santa Monica Bay; 3 miles south of Los Angeles International Airport

**Elevation:** 120 feet above sea level

**Population & Area:** 35,183 (2019 US Census Bureau Estimate from 2010 base of 35,135); 3.88 square miles

**Climate:** August is on average warmest month (Ave. High: 75°F; Ave. Low: 64°F); January is on average coolest month (Ave. High: 65°F, Average Low: 49°F); Average annual rainfall: 12.0 inches

**Median Home Sale Price:** \$2,272,700 (as of March 31, 2020 – Zillow data)

**Median Household Income (in 2018 dollars):** \$150,083 (U.S. Census Bureau, 2014-2018 data)

**Assessed Valuation:** \$19.8 billion (Office of the Assessor, Los Angeles County, 2019 Annual Report)

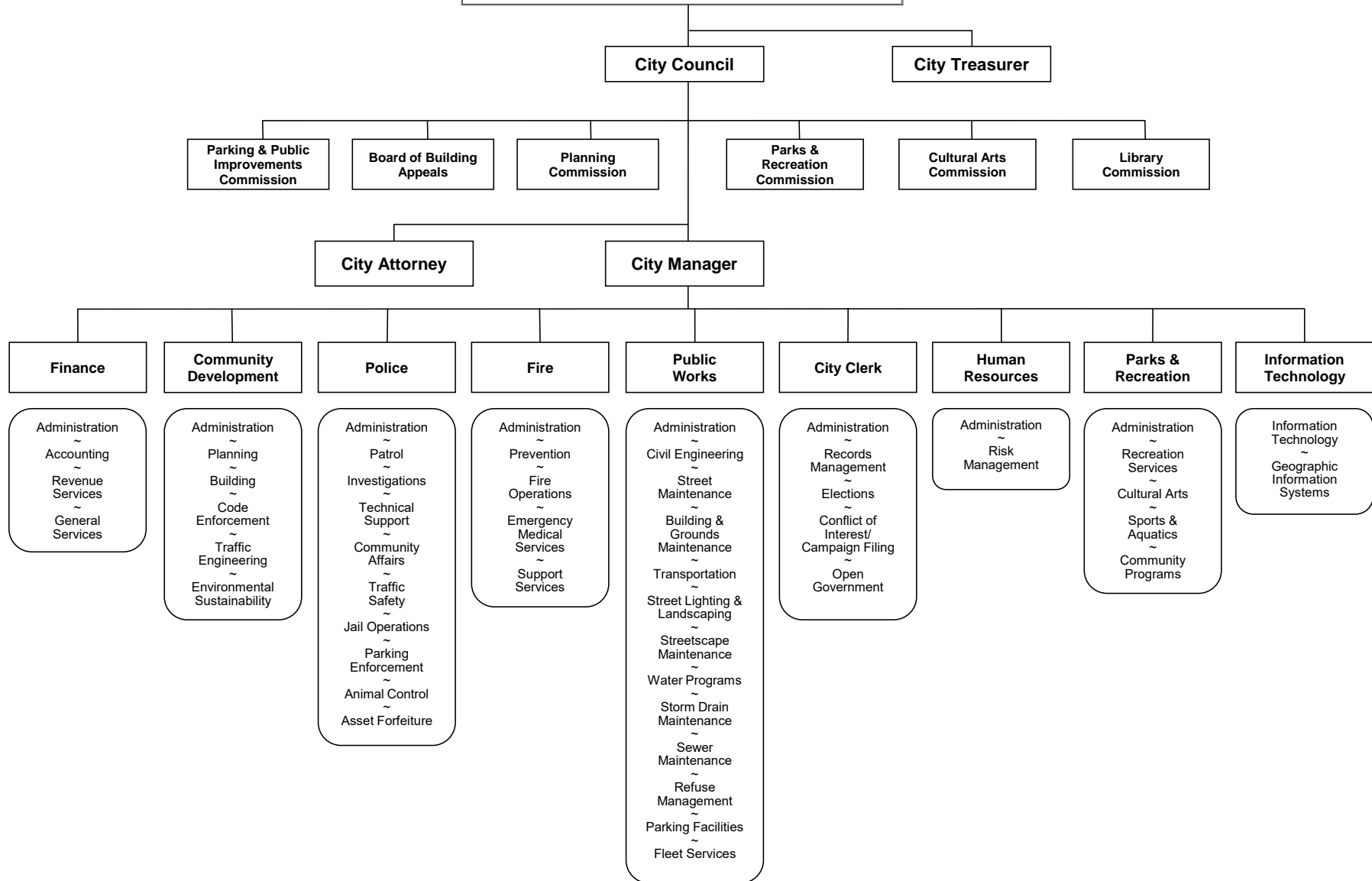
**Housing Units** (U.S. Census Bureau, 2009-2013 American Community Survey Estimates)

1-Unit Detached	10,954	70%
1-Unit Attached	1,297	8%
2-4 Units	2,612	16%
5+ Units	916	6%
Other	14	<1%
<b>Total Housing Units</b>	<b>15,793</b>	<b>100%</b>

### Business Mix

Services	669	13%
Contractors	2,804	56%
Home Occupation	479	10%
Retail	206	4%
Professionals	390	8%
Apartment Houses	269	5%
Commercial Property	143	3%
Miscellaneous	74	1%
<b>Total</b>	<b>5,034</b>	<b>100.0%</b>

# CITIZENS OF MANHATTAN BEACH



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 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***



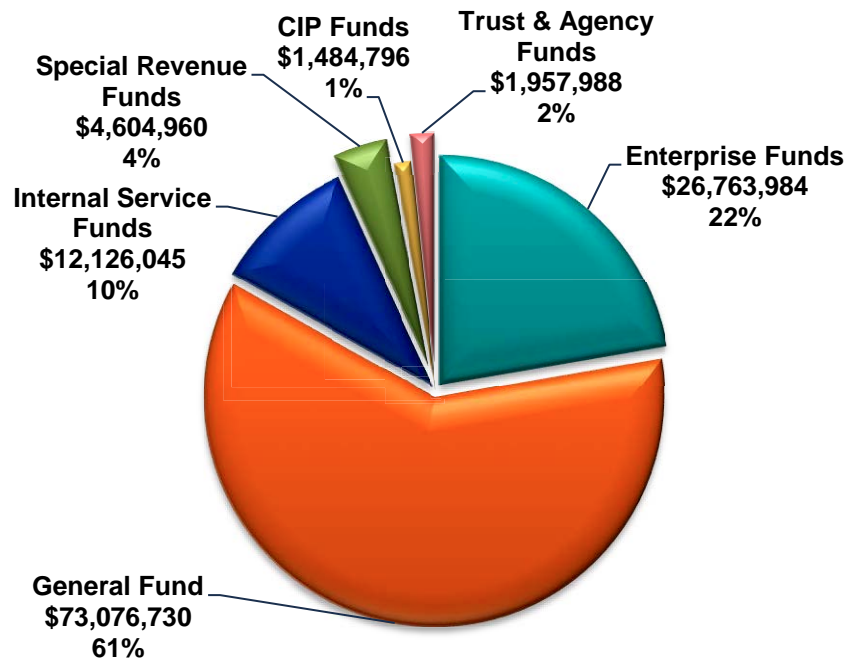


# Summaries

## SOURCE OF FUNDS BY FUND TYPE

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**FY 2020-21 Source of Funds - City-Wide = \$120,014,503**



## SCHEDULE OF REVENUES BY FUND & CATEGORY

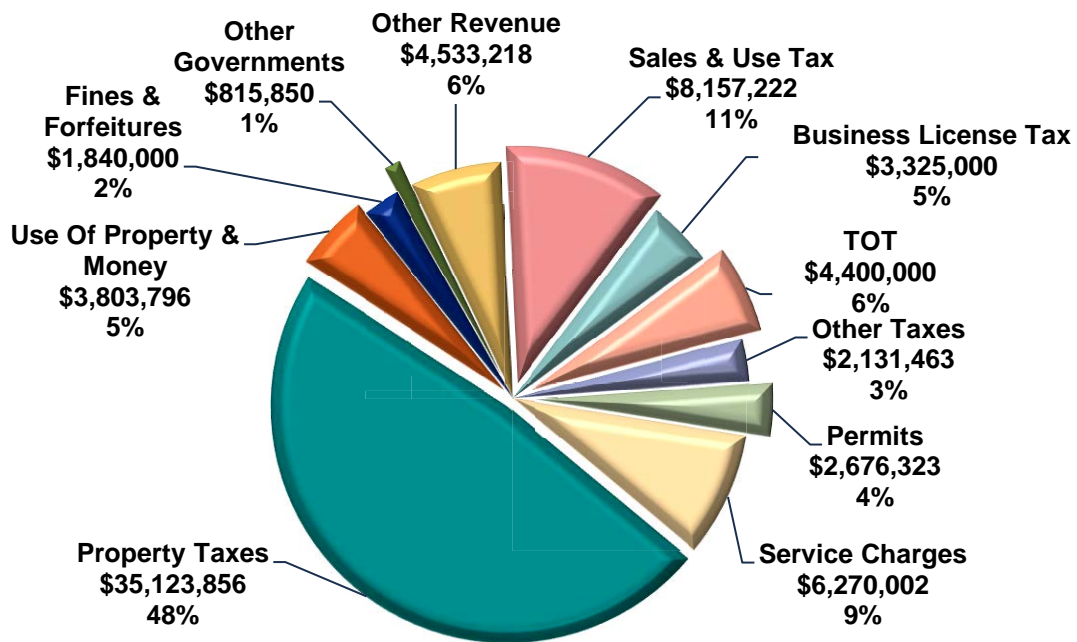
	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019-20 Adopted	
General Fund						
Revenue from Property Taxes	\$32,107,338	\$33,111,743	\$34,378,818	\$35,123,856	\$2,012,113	6.1%
Revenue from Sales & Use Tax	9,339,305	9,150,000	8,250,000	8,157,222	(992,778)	(10.9%)
Revenue from Transient Occupancy Tax	4,356,986	4,750,000	4,000,000	4,400,000	(350,000)	(7.4%)
Revenue from Business License Tax	4,053,020	3,946,250	3,700,000	3,325,000	(621,250)	(15.7%)
Revenue from Other Taxes	2,415,444	2,307,950	2,188,298	2,131,463	(176,487)	(7.6%)
Revenue from Permits	3,048,265	2,797,340	2,433,939	2,676,323	(121,017)	(4.3%)
Revenue from Fines & Forfeitures	1,963,414	2,447,000	1,743,170	1,840,000	(607,000)	(24.8%)
Revenue from Use of Property & Money	6,743,754	4,054,499	4,245,455	3,803,796	(250,703)	(6.2%)
Revenue from Vehicle License Fee	17,276	15,000	28,431	17,000	2,000	13.3%
Revenue from Other Governments	338,244	625,974	432,168	798,850	172,876	27.6%
Revenue from Service Charges	8,412,971	8,344,900	6,928,954	6,270,002	(2,074,898)	(24.9%)
Miscellaneous Revenues	4,775,632	4,534,730	4,691,504	4,533,218	(1,512)	(0.0%)
Total General Fund	\$77,571,649	\$76,085,386	\$73,020,737	\$73,076,730	(\$3,008,656)	(4.0%)
Special Revenue Funds						
Street Lighting & Landscaping	\$385,663	\$394,800	\$391,400	\$389,918	(\$4,882)	(1.2%)
Gas Tax	1,747,752	1,619,869	1,332,141	1,397,358	(222,511)	(13.7%)
Asset Forfeiture	68,554	8,000	12,334	5,000	(3,000)	(37.5%)
Police Safety Grants	184,080	141,328	144,237	143,000	1,672	1.2%
Proposition A	951,192	1,039,166	974,682	673,061	(366,105)	(35.2%)
Proposition C	813,467	672,715	1,341,946	580,608	(92,107)	(13.7%)
AB 2766	52,983	47,212	47,654	47,000	(212)	(0.4%)
Measure R	585,280	480,818	474,458	943,497	462,679	96.2%
Measure M	518,172	513,809	485,771	425,518	(88,291)	(17.2%)
Total Special Revenue Funds	\$5,307,143	\$4,917,717	\$5,204,623	\$4,604,960	(\$312,757)	(6.4%)
Capital Project Funds						
Capital Improvement	\$2,021,943	\$2,326,804	\$1,722,493	\$1,484,796	(\$842,008)	(36.2%)
Total Capital Projects Funds	\$2,021,943	\$2,326,804	\$1,722,493	\$1,484,796	(\$842,008)	(36.2%)
Underground Utility Construction Fund						
Underground Utility Construction	\$1,428	\$3,280	\$18,496,956	-	(\$3,280)	-
Total Underground Utility Construction Fund	\$1,428	\$3,280	\$18,496,956	\$0	(\$3,280)	-
Enterprise Funds						
Water	\$17,000,149	\$15,646,664	\$16,085,719	\$16,075,000	\$428,336	2.7%
Stormwater	397,172	368,633	791,464	789,484	420,851	114.2%
Wastewater	3,914,763	3,524,488	3,829,777	3,729,000	204,512	5.8%
Refuse	4,201,932	4,354,992	4,193,968	-	(4,354,992)	-
Parking	3,109,809	4,299,078	3,947,684	4,306,000	6,922	0.2%
County Parking Lots	815,805	1,043,500	964,500	1,043,500	-	-
State Pier & Parking Lot	723,851	803,433	770,404	821,000	17,567	2.2%
Total Enterprise Funds	\$30,163,481	\$30,040,788	\$30,583,516	\$26,763,984	(\$3,276,804)	(10.9%)
Internal Service Funds						
Insurance Reserve	\$7,053,139	\$6,851,720	\$6,993,203	\$7,203,980	\$352,260	5.1%
Information Technology	2,719,238	2,814,647	2,814,647	2,814,340	(307)	(0.0%)
Fleet Management	2,392,741	2,663,995	2,235,744	25,000	(2,638,995)	(99.1%)
Building Maintenance & Operations	1,750,378	2,083,535	1,694,931	2,082,725	(810)	(0.0%)
Total Internal Service Funds	\$13,915,496	\$14,413,897	\$13,738,525	\$12,126,045	(\$2,287,852)	(15.9%)
Trust & Agency Funds						
Special Assessment Redemption Fund	\$768,451	\$965,000	\$751,900	\$732,532	(\$232,468)	(24.1%)
Special Assessment UAD 12 14 Fund	-	-	-	614,943	614,943	-
Special Assessment UAD 19-04 Fund	-	-	-	340,513	340,513	-
Pension Trust	276,102	177,780	171,294	220,000	42,220	23.7%
PARS Investment Trust	55,324	-	55,000	50,000	50,000	-
Total Trust & Agency Funds	\$1,099,877	\$1,142,780	\$978,194	\$1,957,988	\$815,208	71.3%
Grand Total	\$130,081,017	\$128,930,652	\$143,745,044	\$120,014,503	(\$8,916,149)	(6.9%)

## 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	2020-21 Proposed
<b>General Fund</b>												
General Fund	\$35,123,856	\$8,157,222	\$9,856,463	\$2,676,323	\$239,850	\$6,270,002	\$1,840,000	\$3,803,796	\$576,000	\$3,398,018	\$1,135,200	\$73,076,730
<b>Special Revenue Funds</b>												
Street Lighting & Landscaping	-	-	377,688	-	-	-	-	-	-	12,230	-	389,918
Gas Tax	-	-	-	-	1,022,916	-	-	30,000	344,442	-	-	1,397,358
Asset Forfeiture	-	-	-	-	-	-	-	5,000	-	-	-	5,000
Police Safety Grants	-	-	-	-	-	-	-	4,000	139,000	-	-	143,000
Proposition A	-	-	647,861	-	-	7,700	-	-	-	-	17,500	673,061
Proposition C	-	-	500,608	-	-	-	-	80,000	-	-	-	580,608
AB 2766	-	-	-	-	46,000	-	-	1,000	-	-	-	47,000
Measure R	-	-	375,497	-	-	-	-	28,000	540,000	-	-	943,497
Measure M	-	-	425,518	-	-	-	-	-	-	-	-	425,518
<b>Capital Project Funds</b>												
Capital Improvement	-	-	635,144	10,902	-	650,750	88,000	-	100,000	-	-	1,484,796
<b>Undergr. Utility Constr. Fund</b>												
Underground Utility Construction	-	-	-	-	-	-	-	-	-	-	-	-
<b>Enterprise Funds</b>												
Water	-	-	-	-	-	15,260,000	-	800,000	-	-	15,000	16,075,000
Stormwater	410,000	-	-	-	-	349,484	-	30,000	-	-	-	789,484
Wastewater	-	-	-	20,000	-	3,511,000	-	200,000	-	-	(2,000)	3,729,000
Refuse	-	-	-	-	-	-	-	-	-	-	-	-
Parking	-	-	137,000	-	-	4,098,000	-	35,000	-	-	36,000	4,306,000
County Parking Lots	-	-	-	-	-	1,043,500	-	-	-	-	-	1,043,500
State Pier & Parking Lot	-	-	-	-	-	800,000	-	20,000	-	-	1,000	821,000
<b>Internal Service Funds</b>												
Insurance Reserve	-	-	-	-	-	-	-	-	-	7,153,980	50,000	7,203,980
Information Technology	-	-	-	-	-	-	-	-	-	2,814,340	-	2,814,340
Fleet Management	-	-	-	-	-	-	-	-	-	-	25,000	25,000
Building Maintenance & Operation	-	-	-	-	-	-	-	-	-	2,082,725	-	2,082,725
<b>Trust &amp; Agency Funds</b>												
Special Assessment Redemption	-	-	732,532	-	-	-	-	-	-	-	-	732,532
Special Assessment UAD 12-14	-	-	614,943	-	-	-	-	-	-	-	-	614,943
Special Assessment UAD 19-04	-	-	340,513	-	-	-	-	-	-	-	-	340,513
Pension Trust	-	-	-	-	-	-	-	2,000	-	50,000	168,000	220,000
PARS Investment Trust	-	-	-	-	-	-	-	50,000	-	-	-	50,000
<b>Grand Total</b>	<b>\$35,533,856</b>	<b>\$8,157,222</b>	<b>\$14,643,767</b>	<b>\$2,707,225</b>	<b>\$1,308,766</b>	<b>\$31,990,436</b>	<b>\$1,928,000</b>	<b>\$5,088,796</b>	<b>\$1,699,442</b>	<b>\$15,511,293</b>	<b>\$1,445,700</b>	<b>\$120,014,503</b>

## SOURCE OF FUNDS - GENERAL FUND

**FY 2020-21 Source of Funds - General Fund = \$73,076,730**



## SCHEDULE OF REVENUE DETAIL BY FUND

		2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019-20 Adopted	
General Fund							
3101	CYr Secured Property Tax	\$26,011,312	\$27,022,582	\$28,000,000	\$28,728,000	\$1,705,418	6.3%
3102	CYr Unsecured Property Tax	1,022,255	940,000	1,049,695	1,049,695	109,695	11.7%
3103	PYr Secured Property Tax	(165,517)	-	-	-	-	-
3104	PYr Unsecured Property Tax	29,989	20,000	32,454	35,000	15,000	75.0%
3105	Supplemental Property Tax	789,771	600,000	790,000	800,000	200,000	33.3%
3106	Property Tax Collection Administrative	(377,226)	(360,000)	(382,492)	(378,000)	(18,000)	5.0%
3107	Interest & Penalties	75,919	80,000	80,000	80,000	-	-
3108	Property Tax in Lieu of VLF	4,720,835	4,809,161	4,809,161	4,809,161	-	-
Revenue from Property Tax		\$32,107,338	\$33,111,743	\$34,378,818	\$35,123,856	\$2,012,113	6.1%
3201	Sales & Use Tax	\$9,339,305	\$9,150,000	\$8,250,000	\$8,157,222	(\$992,778)	(10.9%)
3202	Franchise Tax	1,234,750	1,155,700	1,136,483	1,135,000	(20,700)	(1.8%)
3203	Transient Occupancy Tax	4,356,986	4,750,000	4,000,000	4,400,000	(350,000)	(7.4%)
3204	Business License Tax	4,053,020	3,946,250	3,700,000	3,325,000	(621,250)	(15.7%)
3206	Real Estate Transfer Tax	783,514	765,000	700,000	650,000	(115,000)	(15.0%)
3207	PSAF Sales Tax	395,139	386,250	346,365	346,463	(39,787)	(10.3%)
3215	Vacation Rental TOT	2,042	-	5,450	-	-	-
3217	AB 1379 Disability Access & Educati	(1)	1,000	-	-	(1,000)	-
Revenue from Other Taxes		\$20,164,756	\$20,153,200	\$18,138,298	\$18,013,685	(\$2,140,515)	(10.6%)
3301	Building Permits	\$1,929,097	\$1,650,000	\$1,459,726	\$1,532,712	(\$117,288)	(7.1%)
3302	Other Construction Permits	489,405	525,000	465,000	472,500	(52,500)	(10.0%)
3303	Home Occupation Permits	4,767	5,100	4,900	5,200	100	2.0%
3304	Fire Code Permits - Annual	137,937	125,000	133,000	150,000	25,000	20.0%
3305	Fire Permits - One Time	34,108	50,000	25,000	25,000	(25,000)	(50.0%)
3306	Outdoor Facilities Permits	480	500	500	500	-	-
3307	Film Permits	72,578	90,000	35,000	35,000	(55,000)	(61.1%)
3309	Building Permits Surcharge	180,530	165,000	145,973	153,271	(11,729)	(7.1%)
3310	Police Alarm Permits	79,562	76,500	79,500	86,700	10,200	13.3%
3311	Fire Construction Inspections	58,307	50,000	27,000	27,000	(23,000)	(46.0%)
3312	Studio Tenant Fees	3,901	4,000	2,100	2,200	(1,800)	(45.0%)
3313	EnerGov Tech Fee Admin	-	-	-	130,000	130,000	-
3350	Other Permits	4,231	4,240	4,240	4,240	-	-
3361	Animal License Fees	53,362	52,000	52,000	52,000	-	-
Revenue from Permits		\$3,048,265	\$2,797,340	\$2,433,939	\$2,676,323	(\$121,017)	(4.3%)
3401	Vehicle Code Fines	\$92,421	\$125,000	\$95,000	\$95,000	(\$30,000)	(24.0%)
3402	Parking Citations	1,820,378	2,250,000	1,600,000	1,700,000	(550,000)	(24.4%)
3404	Comm Dev Fines	18,500	12,000	30,000	15,000	3,000	25.0%
3421	Municipal Code Fines	32,115	60,000	18,170	30,000	(30,000)	(50.0%)
Revenue from Fines & Forfeitures		\$1,963,414	\$2,447,000	\$1,743,170	\$1,840,000	(\$607,000)	(24.8%)
3501	Interest Earnings	\$975,695	\$919,254	\$1,100,000	\$925,000	\$5,746	0.6%
3505	Installment Fund Earnings	95	-	51	-	-	-
3506	Unrealized Investment Gain/Loss	848,001	-	-	-	-	-
3509	Other Interest Income	3,898	-	-	-	-	-
3510	Loan Principal	1,494,268	-	-	-	-	-
3511	Misc. Rents & Concessions	32,420	33,949	43,001	43,001	9,052	26.7%
3512	Golf Course Rent	9,931	10,000	13,000	10,000	-	-
3513	Tennis Club Rent	302,367	306,000	286,513	312,789	6,789	2.2%
3514	Tennis Club Percent Rent	177,236	190,000	180,000	100,000	(90,000)	(47.4%)
3515	Marriott Hotel Rent	1,464,741	1,300,000	1,225,000	1,100,000	(200,000)	(15.4%)
3516	Minimum Hotel Rent Payments	399,996	400,000	399,996	400,000	-	-
3517	Wireless Communication Income	175,851	176,752	181,338	185,000	8,248	4.7%
3518	1334 Building Lease	45,444	42,553	43,183	47,006	4,453	10.5%
3519	Metlox Lease Payments	555,068	518,952	540,000	400,000	(118,952)	(22.9%)
3520	Investment Amortization	27,035	(75,000)	-	-	75,000	-
3531	Tennis Club Parking Lot Lease	33,312	32,000	34,134	36,000	4,000	12.5%
3532	Mall Parking Lot Lease	139,130	140,039	140,039	185,000	44,961	32.1%
3533	Post Office Lease	53,001	53,800	53,000	53,800	-	-
3534	Library Parking Lot Lease	6,265	6,200	6,200	6,200	-	-
Revenue from Use of Property & Money		\$6,743,754	\$4,054,499	\$4,245,455	\$3,803,796	(\$250,703)	(6.2%)

## SCHEDULE OF REVENUE DETAIL BY FUND

		2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019-20 Adopted	
3601	Vehicle in Lieu	\$17,276	\$15,000	\$28,431	\$17,000	\$2,000	13.3%
3602	Homeowners Property Tax Relief	147,608	150,000	150,000	150,000	-	-
3604	State Mandated Cost Reimbursement	12,480	15,000	59,247	15,000	-	-
3605	BCHD Grant	28,014	29,000	29,000	29,000	-	-
3607	STC Reimbursement	2,310	3,850	5,610	3,850	-	-
3608	POST Reimbursement	20,127	25,000	30,000	25,000	-	-
3613	Miscellaneous Revenue	-	-	82,667	248,000	248,000	-
3617	State Grant Programs	20,000	225,000	10,000	225,000	-	-
3618	Federal Grant Programs	41,776	103,124	-	103,000	(124)	(0.1%)
3622	Proposition A Project Specific	65,929	75,000	65,644	-	(75,000)	-
<b>Revenue from Other Governments</b>		<b>\$355,520</b>	<b>\$640,974</b>	<b>\$460,599</b>	<b>\$815,850</b>	<b>\$174,876</b>	<b>27.3%</b>
3701	New Residential Unit Fee	\$6,405	\$5,000	\$4,200	\$4,900	(\$100)	(2.0%)
3702	Building Record Report Fees	144,082	135,000	135,000	120,000	(15,000)	(11.1%)
3703	Building Plan Check Fees	1,775,016	1,800,000	1,409,463	1,450,000	(350,000)	(19.4%)
3704	Planning Filing Fees	324,543	265,000	250,000	250,000	(15,000)	(5.7%)
3705	Microfilm Fees	171,197	137,500	120,000	70,000	(67,500)	(49.1%)
3706	Reproduction Fees	26,490	30,000	10,000	15,000	(15,000)	(50.0%)
3707	Police False Alarm Fees	62,524	105,000	80,000	70,000	(35,000)	(33.3%)
3708	Police Service Fees	88,646	50,000	50,000	50,000	-	-
3709	Special Event OT Reimbursement	206,835	145,000	144,068	28,000	(117,000)	(80.7%)
3710	DUI Cost Recovery	29,180	25,000	25,000	25,000	-	-
3711	Booking Fees	16,200	19,000	18,000	19,000	-	-
3712	Book Removal	4,247	6,000	4,000	6,000	-	-
3713	Vehicle Release Fee	78,093	85,000	70,000	60,000	(25,000)	(29.4%)
3714	Animal Impound Fees	866	1,800	1,000	1,000	(800)	(44.4%)
3715	Fire Services Fees	352,390	220,000	131,000	150,000	(70,000)	(31.8%)
3716	Ambulance Fees	534,529	730,000	725,000	775,000	45,000	6.2%
3717	Fire Plan Check	143,270	100,000	91,000	100,000	-	-
3718	Fire Inspection Fees	2,378	5,000	476	5,000	-	-
3719	Public Works Misc Fees	134,487	20,000	7,614	20,000	-	-
3725	Traffic Engineering Services	12,195	10,000	18,000	15,000	5,000	50.0%
3726	Appeal Fees	-	500	-	500	-	-
3727	Traffic Engineer - Special Events	59	300	1,000	1,000	700	233.3%
3728	Community Development Reimbursement	14,993	100,000	2,546	-	(100,000)	-
3729	Public Records Request	-	-	682	-	-	-
3732	Refuse City Cost Recovery	-	-	-	75,835	75,835	-
3734	Right of Way Permits	628,236	720,000	675,000	725,000	5,000	0.7%
3735	Inter-City Median Maintenance	7,484	7,000	7,443	7,000	-	-
3736	Sepulveda Sweeping Reimbursement	5,681	2,000	2,000	2,000	-	-
3750	Construction Debris Plan Review	-	-	-	75,000	75,000	-
3771	Facility & Parks Reservations	578,121	675,000	358,322	431,464	(243,536)	(36.1%)
3772	Special Activities Classes	138,724	120,000	92,830	104,291	(15,709)	(13.1%)
3773	Special Events	639,262	500,000	534,732	387,949	(112,051)	(22.4%)
3774	Tennis Operations	416,901	441,000	318,870	272,240	(168,760)	(38.3%)
3776	Arts/Education Classes	205,266	280,000	115,065	104,703	(175,297)	(62.6%)
3778	Sports Leagues & Tournaments	292,674	281,000	253,970	51,829	(229,171)	(81.6%)
3779	Sports Classes	636,358	615,300	609,242	365,432	(249,868)	(40.6%)
3780	Swimming Classes	566,013	538,000	522,482	353,884	(184,116)	(34.2%)
3784	Concerts in the Park	65,209	70,000	91,149	10,000	(60,000)	(85.7%)
3786	Older Adults Activities	103,676	100,000	49,450	67,475	(32,525)	(32.5%)
3791	Returned Check Fees	741	500	350	500	-	-
<b>Revenue from Service Charges</b>		<b>\$8,412,971</b>	<b>\$8,344,900</b>	<b>\$6,928,954</b>	<b>\$6,270,002</b>	<b>(\$2,074,898)</b>	<b>(24.9%)</b>
3896	Operating Service Transfers	\$3,663,481	\$3,664,530	\$3,664,530	\$3,398,018	(\$266,512)	(7.3%)
<b>Revenue from Interfund Charges &amp; Trans</b>		<b>\$3,663,481</b>	<b>\$3,664,530</b>	<b>\$3,664,530</b>	<b>\$3,398,018</b>	<b>(266,512)</b>	<b>(7.3%)</b>
3902	Sale of Property	\$3,557	\$2,500	\$455	\$2,500	-	-
3905	Cash Over/Short	(6)	-	(4)	-	-	-
3907	Resubmittal of Returned Checks	(1)	-	-	-	-	-
3909	Bad Debt Recovery	48,572	25,000	25,000	25,000	-	-
3913	Workers Comp Salary Continuation	963,918	750,000	525,000	700,000	(\$50,000)	(6.7%)
3946	Public Works Reimbursement	2,386	2,700	384,758	302,700	300,000	11111.1%
3947	City Store Sales	349	-	22,765	40,000	40,000	-
3994	P-Card Incentive	44,717	40,000	44,000	40,000	-	-
3995	Miscellaneous Revenues	48,659	50,000	25,000	25,000	(25,000)	(50.0%)
<b>Miscellaneous Revenue</b>		<b>\$1,112,151</b>	<b>\$870,200</b>	<b>\$1,026,974</b>	<b>\$1,135,200</b>	<b>\$265,000</b>	<b>30.5%</b>
<b>Total General Fund</b>		<b>\$77,571,649</b>	<b>\$76,085,386</b>	<b>\$73,020,737</b>	<b>\$73,076,730</b>	<b>(\$3,008,656)</b>	<b>(4.0%)</b>



## SCHEDULE OF REVENUE DETAIL BY FUND

		2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019-20 Adopted	
Street Lighting & Landscaping Fund							
3211	CYr Assessments	\$268,073	\$267,283	\$267,283	\$267,283	-	-
3212	PYr Assessments	-	2,900	-	2,900	-	-
3213	CYr Streetscape Assessments	107,245	107,005	107,005	107,005	-	-
3214	PYr Streetscape Assessments	-	500	-	500	-	-
3501	Interest Earnings	89	-	-	-	-	-
3506	Unrealized Investment Gain/Loss	34	-	-	-	-	-
3899	Transfers In	10,222	17,112	17,112	12,230	(\$4,882)	(28.5%)
Total Street Lighting & Landscaping Fund		\$385,663	\$394,800	\$391,400	\$389,918	(\$4,882)	(1.2%)
Streets & Highways Fund							
3501	Interest Earnings	\$61,192	\$58,389	\$25,158	\$30,000	(\$28,389)	(48.6%)
3506	Unrealized Investment Gain/Loss	67,952	-	-	-	-	-
3609	State Gas Tax 2105	197,470	200,226	157,476	175,499	(24,727)	(12.3%)
3610	State Gas Tax 2106	122,560	123,024	96,532	102,565	(20,459)	(16.6%)
3611	State Gas Tax 2107	254,339	268,926	201,996	214,621	(54,305)	(20.2%)
3613	Miscellaneous Grants	155,361	-	-	-	-	-
3614	SB 821 TDA	22,066	26,000	26,796	27,256	1,256	4.8%
3637	State Gas Tax 2103	120,237	307,007	238,599	270,691	(36,316)	(11.8%)
3638	Measure R Regional	101,892	-	23,751	-	-	-
3642	Highway Users Loan	40,587	40,587	40,587	40,587	-	-
3643	Road Maintenance Rehab	604,096	595,710	521,246	536,139	(59,571)	(10.0%)
Total Streets & Highways Fund		\$1,747,752	\$1,619,869	\$1,332,141	\$1,397,358	(\$222,511)	(13.7%)
Asset Forfeiture Fund							
3501	Interest Earnings	\$9,814	\$8,000	\$7,060	\$5,000	(\$3,000)	(37.5%)
3506	Unrealized Investment Gain/Loss	11,145	-	-	-	-	-
3615	Fed Forfeitures - DOJ Local	33,990	-	-	-	-	-
3627	State Forfeitures - Regional	-	-	5,274	-	-	-
3629	Fed Forfeitures - Treas Regional	13,605	-	-	-	-	-
Total Asset Forfeiture Fund		\$68,554	\$8,000	\$12,334	\$5,000	(\$3,000)	(37.5%)
Police Safety Grants Fund							
3501	Interest Earnings	\$5,407	\$2,328	\$5,237	\$4,000	\$1,672	71.8%
3506	Unrealized Investment Gain/Loss	4,522	-	-	-	-	-
3617	State SLES Program	174,151	139,000	139,000	139,000	-	-
Total Federal Law Enforcement Services		\$184,080	\$141,328	\$144,237	\$143,000	\$1,672	1.2%
Proposition A Fund							
3221	Transit Sales Tax	\$712,461	\$728,752	\$673,367	\$647,861	(\$80,891)	(11.1%)
3501	Interest Earnings	314	-	57	-	-	-
3506	Unrealized Investment Gain/Loss	115	-	-	-	-	-
3760	Dial-A-Ride Fares	6,328	6,000	6,000	6,500	500	8.3%
3761	Bus Pass Subsidies	1,444	1,200	1,500	1,200	-	-
3995	Miscellaneous Revenues	530	17,500	19,785	17,500	-	-
3996	City Funds Exchange	230,000	285,714	273,973	-	(285,714)	-
Total Proposition A Fund		\$951,192	\$1,039,166	\$974,682	\$673,061	(\$366,105)	(35.2%)
Proposition C Fund							
3221	Transit Sales Tax	\$590,966	\$604,481	\$558,540	\$500,608	(\$103,873)	(17.2%)
3501	Interest Earnings	94,789	68,234	75,142	80,000	11,766	17.2%
3506	Unrealized Investment Gain/Loss	93,560	-	-	-	-	-
3641	Measure R SB Highway	34,152	-	708,264	-	-	-
Total Proposition C Fund		\$813,467	\$672,715	\$1,341,946	\$580,608	(\$92,107)	(13.7%)
AB 2766 Fund							
3501	Interest Earnings	\$3,441	\$1,212	\$1,654	\$1,000	(\$212)	(17.5%)
3506	Unrealized Investment Gain/Loss	2,861	-	-	-	-	-
3621	AB 2766 Air Quality	46,681	46,000	46,000	46,000	-	-
Total AB 2766 Fund		\$52,983	\$47,212	\$47,654	\$47,000	(\$212)	(0.4%)

## SCHEDULE OF REVENUE DETAIL BY FUND

		2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019-20 Adopted	
Measure R							
3224	Proposition R Sales Tax	\$519,316	\$453,410	\$418,951	\$375,497	(\$77,913)	(17.2%)
3501	Interest Earnings	32,265	27,408	23,846	28,000	592	2.2%
3506	Unrealized Investment Gain/Loss	33,699	-	-	-	-	-
3613	Unrealized Investment Gain/Loss	-	-	-	540,000	540,000	-
3910	Unrealized Investment Gain/Loss	-	-	31,661	-	-	-
Total Measure R Fund		\$585,280	\$480,818	\$474,458	\$943,497	(\$77,321)	(16.1%)
Measure M							
3225	Measure M Sales Tax	\$499,031	\$513,809	\$474,760	\$425,518	(\$88,291)	(17.2%)
3501	Interest Earnings	13,977	-	11,011	-	-	-
3506	Unrealized Investment Gain/Loss	5,164	-	-	-	-	-
Total Measure M Fund		\$518,172	\$513,809	\$485,771	\$425,518	(\$88,291)	(17.2%)
Capital Improvement Fund							
3203	Transient Occupancy Tax	\$781,831	\$810,000	\$668,443	\$635,144	(\$174,856)	(21.6%)
3308	Park Development/Quimby	36,340	21,804	7,268	10,902	(10,902)	(50.0%)
3402	Parking Citations	88,280	110,000	68,000	88,000	(22,000)	(20.0%)
3505	Installment Fund Earnings	807	-	600	-	-	-
3612	Aid to Cities/STP-Local	-	-	96,360	-	-	-
3613	Miscellaneous Grants	-	-	30,000	-	-	-
3617	State Grant Programs	409,949	-	297,825	-	-	-
3618	Federal Grant Programs	38,809	-	1,497	100,000	100,000	-
3622	Prop A Project Specific	-	600,000	-	-	(600,000)	-
3751	Parking Meters	649,025	685,000	552,500	650,750	(34,250)	(5.0%)
3899	Transfers In	-	100,000	-	-	(100,000)	-
3910	Contributions From Private Parties	15,000	-	-	-	-	-
3995	Miscellaneous Revenues	1,902	-	-	-	-	-
Total Capital Improvement Fund		\$2,021,943	\$2,326,804	\$1,722,493	\$1,484,796	(\$842,008)	(36.2%)
Underground Utility Construction Fund							
3501	Interest Earnings	\$804	\$3,280	-	-	(\$3,280)	-
3506	Unrealized Investment Gain/Loss	624	-	-	-	-	-
3931	Bond Proceeds	-	-	\$13,577,905	-	-	-
3935	Homeowner Payoff	-	-	4,919,051	-	-	-
Total Underground Utility Construction Fund		\$1,428	\$3,280	\$18,496,956	\$0	(\$3,280)	-
Water Fund							
3501	Interest Earnings	\$805,509	\$481,664	\$771,719	\$800,000	\$318,336	66.1%
3506	Unrealized Investment Gain/Loss	742,918	-	-	-	-	-
3520	Investment Amortization	25,690	(45,000)	-	-	45,000	-
3737	Utility Service Charge	15,138,098	15,000,000	15,000,000	15,000,000	-	-
3738	Utility Connection Fees	159,364	100,000	180,000	150,000	50,000	50.0%
3740	Meter Installation	88,090	55,000	90,000	70,000	15,000	27.3%
3746	Penalties	36,399	40,000	40,000	40,000	-	-
3902	Sale of Property	1,061	10,000	-	10,000	-	-
3909	Bad Debt Recovery	5,812	4,000	4,000	4,000	-	-
3916	Bad Debt Wrieoff	(4,529)	(9,000)	(1,000)	(9,000)	-	-
3995	Miscellaneous Revenues	1,737	10,000	1,000	10,000	-	-
Total Water Fund		\$17,000,149	\$15,646,664	\$16,085,719	\$16,075,000	\$428,336	2.7%
Stormwater Fund							
3110	Measure W Parcel Tax	-	-	\$410,000	\$410,000	\$410,000	-
3501	Interest Earnings	\$22,953	\$19,149	31,980	30,000	10,851	56.7%
3506	Unrealized Investment Gain/Loss	23,366	-	-	-	-	-
3520	Investment Amortization	746	-	-	-	-	-
3737	Utility Service Charge	345,173	345,000	345,000	345,000	-	-
3748	Street Sweeping	4,934	4,484	4,484	4,484	-	-
Total Stormwater Fund		\$397,172	\$368,633	\$791,464	\$789,484	\$420,851	114.2%

## SCHEDULE OF REVENUE DETAIL BY FUND

		2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019-20 Adopted	
Wastewater Fund							
3351	Fats, Oil, Grease Permit	\$19,596	\$20,000	\$20,000	\$20,000	-	-
3501	Interest Earnings	232,788	130,488	226,347	200,000	\$69,512	53.3%
3506	Unrealized Investment Gain/Loss	211,530	-	-	-	-	-
3520	Investment Amortization	7,469	(15,000)	-	-	15,000	-
3737	Utility Service Charges	3,328,368	3,300,000	3,300,000	3,300,000	-	-
3738	Utility Connection Fees	106,283	80,000	200,000	200,000	120,000	150.0%
3746	Penalties	9,721	11,000	9,000	11,000	-	-
3916	Bad Debt Writeoff	(992)	(2,000)	(2,000)	(2,000)	-	-
3995	Miscellaneous Revenues	-	-	76,430	-	-	-
Total Wastewater Fund		\$3,914,763	\$3,524,488	\$3,829,777	\$3,729,000	\$204,512	5.8%
Refuse Fund							
3501	Interest Earnings	\$21,856	\$14,068	\$22,368	-	(\$14,068)	(100.0%)
3506	Unrealized Investment Gain/Loss	20,026	-	-	-	-	-
3520	Investment Amortization	704	(1,000)	-	-	1,000	(100.0%)
3613	Miscellaneous Grants	28,271	10,000	10,000	-	(10,000)	(100.0%)
3732	Residential City Cost Recovery	283,302	300,000	285,000	-	(300,000)	(100.0%)
3733	Commercial City Cost Recovery	194,073	195,000	195,000	-	(195,000)	(100.0%)
3742	Residential Refuse Fee	2,095,135	2,193,755	2,100,000	-	(2,193,755)	(100.0%)
3743	Commercial Refuse Fee	1,441,353	1,541,869	1,450,000	-	(1,541,869)	(100.0%)
3746	Penalties	32,897	8,000	8,000	-	(8,000)	(100.0%)
3747	Recycling	-	36,000	36,000	-	(36,000)	(100.0%)
3750	Waste Management Plan	80,639	60,000	85,000	-	(60,000)	(100.0%)
3916	Bad Debt Writeoff	(856)	(3,000)	1,000	-	3,000	(100.0%)
3995	Miscellaneous Revenues	4,532	300	1,600	-	(300)	(100.0%)
Total Refuse Fund		\$4,201,932	\$4,354,992	\$4,193,968	\$0	(\$4,354,692)	-
Parking Fund							
3209	BID - A License Surcharge	\$102,826	\$108,000	\$108,000	\$108,000	-	-
3210	BID - B License Surcharge	27,025	29,000	29,000	29,000	-	-
3501	Interest Earnings	35,653	31,078	48,872	35,000	\$3,922	12.6%
3505	Installment Fund Earnings	194	-	50	-	-	-
3506	Unrealized Investment Gain/Loss	34,264	-	-	-	-	-
3520	Investment Amortization	1,210	(3,000)	-	-	3,000	-
3751	Parking Meters	2,662,554	3,870,000	3,523,262	3,870,000	-	-
3752	Parking Lot Spaces	217,337	225,000	215,000	225,000	-	-
3759	Permit Parking Program	9,205	3,000	3,000	3,000	-	-
3910	Contribution From Private Parties	4,572	15,000	4,500	15,000	-	-
3995	Miscellaneous Revenues	14,969	21,000	16,000	21,000	-	-
Total Parking Meter Fund		\$3,109,809	\$4,299,078	\$3,947,684	\$4,306,000	\$6,922	0.2%
County Parking Lots Fund							
3753	Parking Lot B Meters	\$169,117	\$210,000	\$200,000	\$210,000	-	-
3754	Parking Lot C Meters	632,778	820,000	750,000	820,000	-	-
3755	Parking Lot B Spaces	1,830	2,500	2,000	2,500	-	-
3756	Parking Lot C Spaces	12,080	11,000	12,500	11,000	-	-
Total County Parking Lots Fund		\$815,805	\$1,043,500	\$964,500	\$1,043,500	\$0	-

## SCHEDULE OF REVENUE DETAIL BY FUND

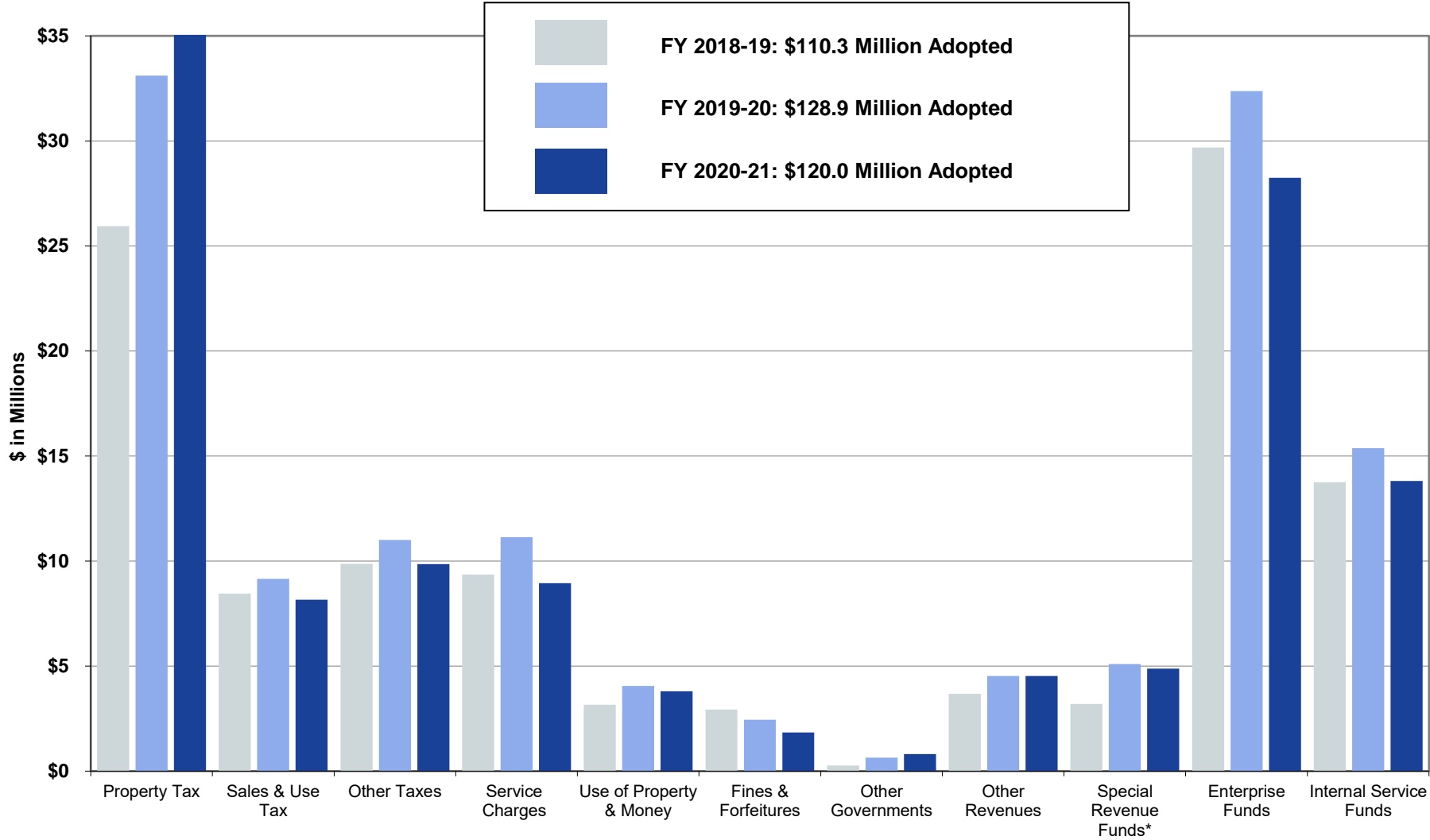
		2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019-20 Adopted	
State Pier & Parking Lot Fund							
3501	Interest Earnings	\$18,931	\$30,433	\$14,634	\$20,000	(\$10,433)	(34.3%)
3506	Unrealized Investment Gain/Loss	29,668	-	-	-	-	-
3520	Investment Amortization	530	(3,000)	-	-	3,000	-
3751	Parking Meters	588,219	775,000	750,000	800,000	25,000	3.2%
3910	Contributions From Private Parties	84,986	-	5,770	-	-	-
3995	Miscellaneous Revenues	1,517	1,000	-	1,000	-	-
Total State Pier & Parking Lot Fund		\$723,851	\$803,433	\$770,404	\$821,000	\$17,567	2.2%
Insurance Reserve Fund							
3850	Workers Comp Billing	\$4,933,680	\$4,933,680	\$4,933,680	\$4,835,640	(\$98,040)	(2.0%)
3851	Unemployment Billings	25,020	25,020	25,020	25,020	-	-
3852	Liability Insurance Billings	1,843,020	1,843,020	1,843,020	2,293,320	450,300	24.4%
3901	Damage Claims	12,792	-	-	-	-	-
3906	Insurance Recoveries	236,280	-	141,301	-	-	-
3911	Cobra Payments	87	-	182	-	-	-
3914	Excess of SIR Recoveries	-	50,000	50,000	50,000	-	-
3995	Miscellaneous Revenues	2,260	-	-	-	-	-
Total Insurance Reserve fund		\$7,053,139	\$6,851,720	\$6,993,203	\$7,203,980	\$352,260	5.1%
Information Technology Fund							
3860	Information Technology Charge	\$2,718,132	\$2,814,647	\$2,814,647	\$2,814,340	(\$307)	(0.0%)
3995	Miscellaneous Revenues	1,106	-	-	-	-	-
Total Information Technology Fund		\$2,718,132	\$2,814,647	\$2,814,647	\$2,814,340	(\$307)	(0.0%)
Fleet Management Fund							
3853	Fleet Rental Charge	\$1,147,752	\$1,314,154	\$1,084,608	-	(\$1,314,154)	(100.0%)
3854	Fleet Maintenance Charge	1,165,588	1,194,841	1,090,231	-	(1,194,841)	(100.0%)
3899	Transfers In	-	130,000	30,000	-	(130,000)	(100.0%)
3901	Damage Claims	-	-	2,370	-	-	-
3902	Sale of Property	47,588	-	6,535	-	-	-
3942	Reimbursement Gas Charges MBUS	21,813	25,000	22,000	\$25,000	-	-
3995	Miscellaneous Revenues	10,000	-	-	-	-	-
Total Fleet Management Fund		\$2,392,741	\$2,663,995	\$2,235,744	\$25,000	(\$2,638,995)	(99.1%)
Building Maintenance & Operations Fund							
3861	Building Maintenance	\$1,624,529	\$1,951,560	\$1,590,670	\$1,931,161	(\$20,399)	(1.0%)
3862	Warehouse Sales	93,386	106,975	79,261	121,564	14,589	13.6%
3863	Garage Sales	32,463	25,000	25,000	30,000	5,000	20.0%
Total Building Maintenance & Operation f		\$1,750,378	\$2,083,535	\$1,694,931	\$2,082,725	(\$810)	(0.0%)

## SCHEDULE OF REVENUE DETAIL BY FUND

		2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019-20 Adopted	
<b>Special Assessment Redemption Fund</b>							
3211	CYr Assessments	\$747,400	\$965,000	\$747,400	\$732,532	(\$232,468)	(24.1%)
3503	Bond Reserve Fund Earnings	11,494	-	3,500	-	-	-
3505	Installment Fund Earnings	312	-	1,000	-	-	-
3936	Bond Redemption	9,245	-	-	-	-	-
<b>Total Special Assessment Redemption Fu</b>		<b>\$768,451</b>	<b>\$965,000</b>	<b>\$751,900</b>	<b>\$732,532</b>	<b>(\$232,468)</b>	<b>(24.1%)</b>
<b>Special Assessment UAD 12 14 Fund</b>							
3211	C.Yr Assessments	-	-	-	\$614,943	\$614,943	-
<b>Total Pension Trust Fund</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$614,943</b>	<b>\$614,943</b>	<b>-</b>
<b>Special Assessment UAD 19-04 Fund</b>							
3211	C.Yr Assessments	\$0	\$0	\$0	\$340,513	\$340,513	-
<b>Total Pension Trust Fund</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$340,513</b>	<b>\$340,513</b>	<b>-</b>
<b>Pension Trust Fund</b>							
3501	Interest Earnings	\$2,800	\$9,780	\$3,294	\$2,000	(\$7,780)	(79.6%)
3506	Unrealized Investment Gain/Loss	2,912	-	-	-	-	-
3870	Contributions	100,000	-	-	50,000	50,000	-
3945	Reimbursement Ca Emplr Ret Ben 1	170,390	168,000	168,000	168,000	-	-
<b>Total Pension Trust Fund</b>		<b>\$276,102</b>	<b>\$177,780</b>	<b>\$171,294</b>	<b>\$220,000</b>	<b>\$42,220</b>	<b>23.7%</b>
<b>PARS Investment Trust</b>							
3523	PARS Section 115 Interest	\$55,324	-	\$55,000	\$50,000	\$50,000	-
<b>Total Pension Trust Fund</b>		<b>\$55,324</b>	<b>\$0</b>	<b>\$55,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>-</b>
<b>Grand Total</b>		<b>\$130,081,017</b>	<b>\$128,930,652</b>	<b>\$143,745,044</b>	<b>\$120,014,503</b>	<b>(\$8,916,149)</b>	<b>(6.9%)</b>

# COMPARISON OF BUDGETED REVENUES

43

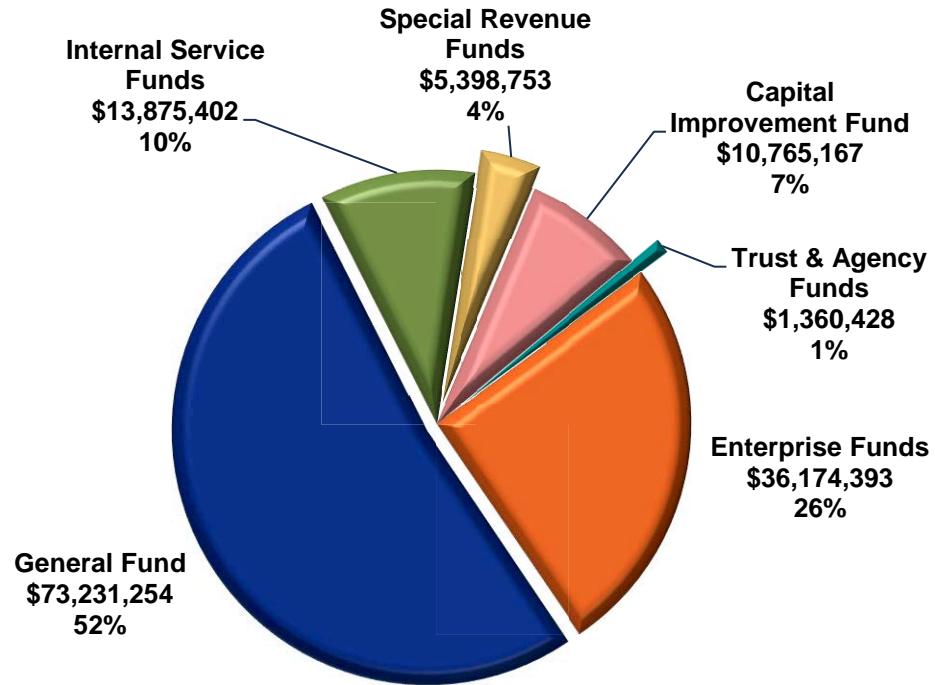


\* Includes Trust Funds

## USE OF FUNDS BY FUND TYPE

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**FY 2020-21 Use of Funds - City-Wide = \$140,805,397**





## SCHEDULE OF EXPENDITURES BY FUND

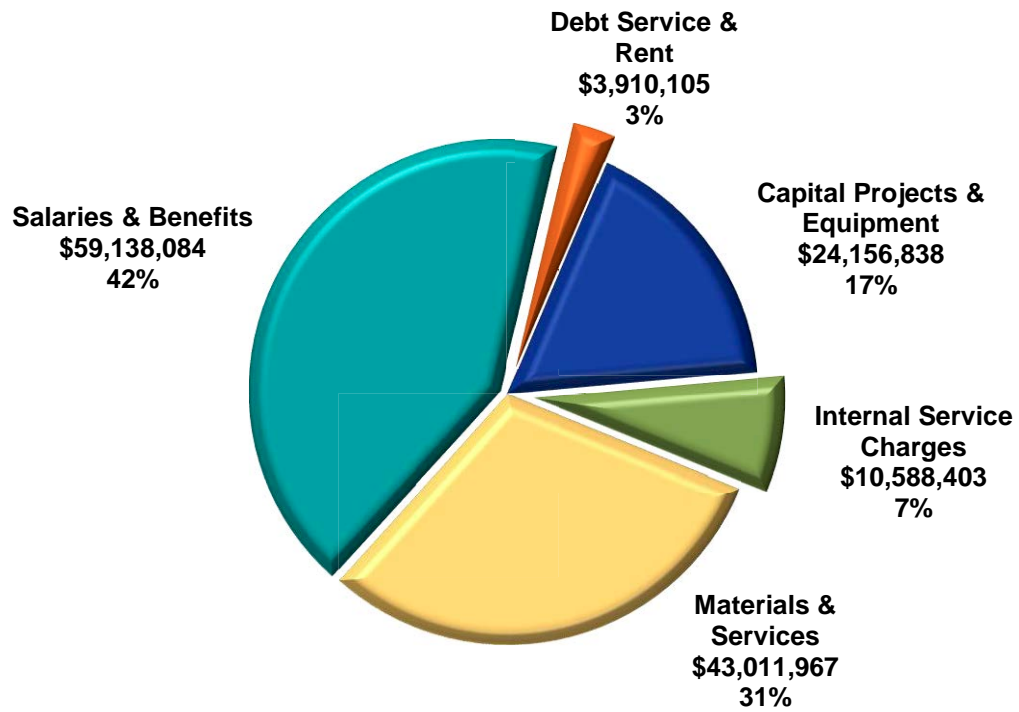
	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from Prior 2019-20 Adopted	
<b>General Fund</b>	<b>\$74,226,915</b>	<b>\$75,024,437</b>	<b>\$71,147,482</b>	<b>\$73,231,254</b>	<b>(\$1,793,183)</b>	<b>(2.4%)</b>
Street Lighting & Landscaping Fund	\$530,299	\$546,801	\$584,770	\$575,720	\$28,919	5.3%
Gas Tax Fund	3,859,563	880,000	967,262	762,979	(117,021)	(13.3%)
Asset Forfeiture Fund	129,709	153,700	216,197	147,900	(5,800)	(3.8%)
Police Safety Grants Fund	129,114	140,000	190,000	142,000	2,000	1.4%
Proposition A Fund	966,664	1,009,249	976,538	941,812	(67,437)	(6.7%)
Proposition C Fund	1,155,831	461,000	1,406,107	911,711	450,711	97.8%
AB 2766 Fund	2,100	2,100	28,290	673	(1,427)	(68.0%)
Measure R Fund	785,162	380,000	134,789	1,267,979	887,979	233.7%
Measure M Fund	468,481	517,000	158,700	647,979	130,979	25.3%
<b>Total Special Revenue Funds</b>	<b>\$8,026,922</b>	<b>\$4,089,850</b>	<b>\$4,662,653</b>	<b>\$5,398,753</b>	<b>\$1,308,903</b>	<b>32.0%</b>
Capital Improvement Fund	\$5,556,145	\$3,632,438	\$3,352,806	\$1,549,034	(\$2,083,404)	(57.4%)
<b>Total Capital Improvement Fund</b>	<b>\$5,556,145</b>	<b>\$3,632,438</b>	<b>\$3,352,806</b>	<b>\$1,549,034</b>	<b>(\$2,083,404)</b>	<b>(57.4%)</b>
Underground Assessment Districts Fund	\$197,474	\$0	\$8,494,675	\$9,216,133	\$9,216,133	-
<b>Underground Assessment Districts Fund</b>	<b>\$197,474</b>	<b>\$0</b>	<b>\$8,494,675</b>	<b>\$9,216,133</b>	<b>\$9,216,133</b>	<b>-</b>
Water Fund	\$12,082,323	\$13,559,497	\$12,287,452	\$26,574,230	\$13,014,733	96.0%
Stormwater Fund	891,561	1,639,089	1,135,577	2,697,756	1,058,667	64.6%
Wastewater Fund	2,358,343	5,063,346	1,895,285	3,200,081	(1,863,265)	(36.8%)
Refuse Fund	4,095,998	4,949,052	4,212,109	-	(4,949,052)	-
Parking Fund	2,446,109	4,283,311	4,074,187	2,415,831	(1,867,480)	(43.6%)
County Parking Lots Fund	555,450	752,250	673,056	747,077	(5,173)	(0.7%)
State Pier & Parking Lot Fund	771,475	599,689	788,707	539,418	(60,271)	(10.1%)
<b>Total Enterprise Funds</b>	<b>\$23,201,259</b>	<b>\$30,846,234</b>	<b>\$25,066,373</b>	<b>\$36,174,393</b>	<b>\$5,328,159</b>	<b>17.3%</b>
Insurance Reserve Fund	\$5,923,071	\$6,527,858	\$6,868,630	\$6,746,975	\$219,117	3.4%
Information Technology Fund	2,463,951	2,899,836	3,559,021	3,469,683	569,847	19.7%
Fleet Management Fund	2,579,687	2,293,190	2,239,936	1,686,502	(606,688)	(26.5%)
Building Maintenance & Operations Fund	1,746,352	2,027,956	1,789,169	1,972,242	(55,714)	(2.7%)
<b>Total Internal Service Funds</b>	<b>\$12,713,060</b>	<b>\$13,748,840</b>	<b>\$14,456,756</b>	<b>\$13,875,402</b>	<b>\$126,562</b>	<b>0.9%</b>
Special Assessment Redemption Fund	\$151,600	\$1,006,950	\$1,006,950	\$717,050	(\$289,900)	(28.8%)
Special Assessment UAD 12 14 Fund	-	-	-	282,099	282,099	-
Special Assessment UAD 19-04 Fund	-	-	-	120,279	120,279	-
Post-Employment Benefits Trust Fund	243,209	241,000	226,650	241,000	-	0.0%
UAD Loan Program	-	-	-	-	-	-
Pension Rate Stabilization Fund	-	-	-	-	-	-
<b>Total Trust &amp; Agency Funds</b>	<b>\$394,809</b>	<b>\$1,247,950</b>	<b>\$1,233,600</b>	<b>\$1,360,428</b>	<b>\$112,478</b>	<b>9.0%</b>
<b>Grand Total</b>	<b>\$124,316,585</b>	<b>\$128,589,749</b>	<b>\$128,414,345</b>	<b>\$140,805,397</b>	<b>\$12,215,648</b>	<b>9.5%</b>
<b>Total Operating Expenses</b>	<b>\$112,380,198</b>	<b>\$115,664,749</b>	<b>\$120,369,947</b>	<b>\$118,455,397</b>	<b>\$2,790,648</b>	<b>2.4%</b>
<b>Total Capital Projects*</b>	<b>\$11,936,386</b>	<b>\$12,925,000</b>	<b>\$8,044,398</b>	<b>\$22,350,000</b>	<b>\$9,425,000</b>	<b>72.9%</b>

\*FY2019-20 estimate includes carryover projects from the prior year.

## USE OF FUNDS BY CATEGORY

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**FY 2020-21 Use of Funds - City-Wide = \$140,805,397**



## FY 2020-21 SCHEDULE OF EXPENDITURES BY FUND & CATEGORY

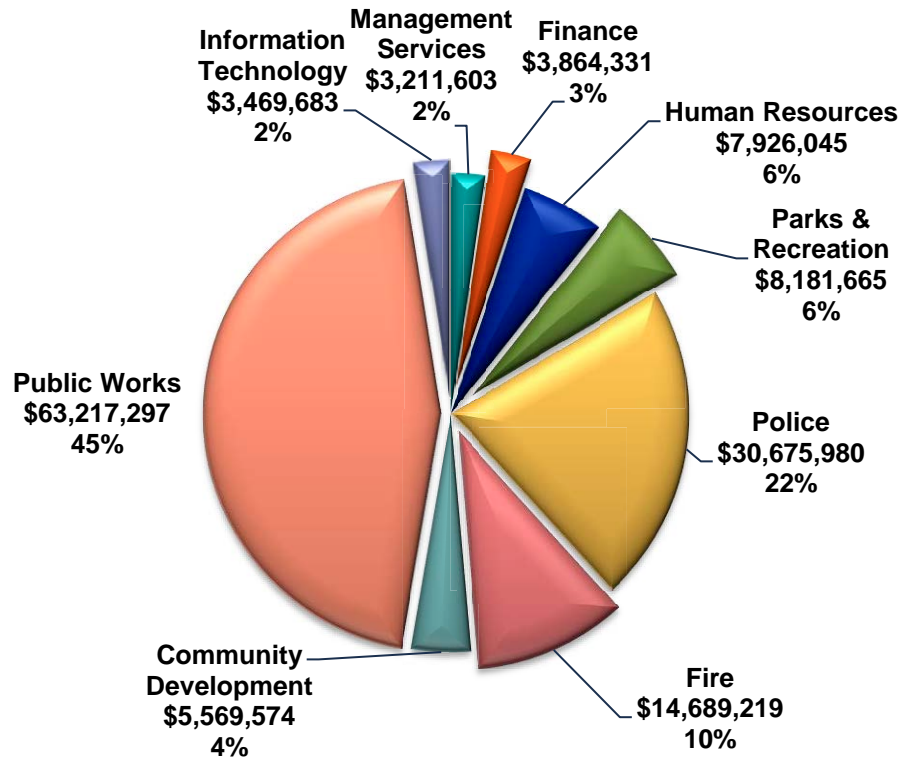
	Salaries & Benefits	Materials & Services	Capital Projects & Equipment	Debt Service & Rent	Internal Service Charge	Total	Percent of Total
General Fund	\$53,213,895	\$12,390,980	\$754,918	\$479,350	\$6,392,111	\$73,231,254	52.0%
Street Lighting & Landscaping Fund	-	518,653	35,000	-	22,067	575,720	0.4%
Gas Tax Fund	-	-	755,000	-	7,979	762,979	0.5%
Asset Forfeiture Fund	50,600	97,300	-	-	-	147,900	0.1%
Police Safety Grants Fund	-	142,000	-	-	-	142,000	0.1%
Proposition A Fund	739,800	124,761	-	-	77,251	941,812	0.7%
Proposition C Fund	-	-	800,000	-	111,711	911,711	0.6%
AB 2766 Fund	-	-	-	-	673	673	0.0%
Measure R Fund	-	-	1,260,000	-	7,979	1,267,979	0.9%
Measure M Fund	-	-	640,000	-	7,979	647,979	0.5%
Capital Improvement Fund	-	-	650,000	771,364	127,670	1,549,034	1.1%
Undergr. Assessment Dist. Fund	-	9,216,133	-	-	-	9,216,133	6.5%
Water Fund	1,147,235	8,240,922	15,170,691	172,084	1,843,298	26,574,230	18.9%
Stormwater Fund	95,292	685,547	1,710,000	-	206,917	2,697,756	1.9%
Wastewater Fund	476,867	378,702	1,412,661	84,666	847,185	3,200,081	2.3%
Refuse Fund	-	-	-	-	-	-	-
Parking Fund	120,922	1,019,705	4,719	711,213	559,272	2,415,831	1.7%
County Parking Lot Fund	30,644	107,075	-	572,000	37,358	747,077	0.5%
State Pier & Parking Lot Fund	33,491	431,752	-	-	74,175	539,418	0.4%
Insurance Reserve Fund	423,292	6,258,174	-	-	65,509	6,746,975	4.8%
Information Technology Fund	1,582,672	1,331,436	504,849	-	50,726	3,469,683	2.5%
Fleet Management Fund	413,200	741,860	459,000	-	72,442	1,686,502	1.2%
Building Maintenance Fund	569,174	1,326,967	-	-	76,101	1,972,242	1.4%
Spec. Assessment Redemption Bond	-	-	-	717,050	-	717,050	0.5%
Spec. Assessment UAD 12-14 Fund	-	-	-	282,099	-	282,099	0.2%
Spec. Assessment UAD 19-04 Fund	-	-	-	120,279	-	120,279	0.1%
Post-Employment Benefits Trust Fund	241,000	-	-	-	-	241,000	0.2%
<b>Total All Funds FY 2020-21</b>	<b>\$59,138,084</b>	<b>\$43,011,967</b>	<b>\$24,156,838</b>	<b>\$3,910,105</b>	<b>\$10,588,403</b>	<b>\$140,805,397</b>	<b>100.0%</b>
<b>Total All Funds FY 2019-20 Adoptec</b>	<b>\$58,196,158</b>	<b>\$39,323,306</b>	<b>\$14,345,557</b>	<b>\$3,810,001</b>	<b>\$12,914,727</b>	<b>\$128,589,749</b>	
<b>Dollar Change</b>	<b>\$941,926</b>	<b>\$3,688,661</b>	<b>\$9,811,281</b>	<b>\$100,104</b>	<b>(\$2,326,324)</b>	<b>\$12,215,648</b>	
<b>Percent Change</b>	<b>1.62%</b>	<b>9.38%</b>	<b>68.39%</b>	<b>2.63%</b>	<b>(18.01%)</b>	<b>9.50%</b>	



## USE OF FUNDS BY DEPARTMENT

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**FY 2020-21 Use of Funds - City-Wide = \$140,805,397**



## EXPENDITURES BY DEPARTMENT PROGRAM

	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019-20 Adopted	
Management Services						
City Council	\$1,475,732	\$491,349	\$389,857	\$297,499	(\$193,850)	(39.5%)
City Manager	1,305,038	1,327,374	1,380,161	991,083	(336,291)	(25.3%)
City Treasurer	35,941	45,322	34,184	39,076	(6,246)	(13.8%)
City Clerk	876,990	791,423	782,413	859,913	68,490	8.7%
City Attorney	948,669	996,205	991,092	1,024,032	27,827	2.8%
Total Management Services	\$4,642,369	\$3,651,673	\$3,577,707	\$3,211,603	(\$440,070)	(12.1%)
Finance						
Administration	\$1,396,185	\$1,368,112	\$1,331,866	\$1,377,894	\$9,782	0.7%
Accounting	741,027	728,575	734,537	755,529	26,954	3.7%
Revenue Services	884,459	1,163,033	899,012	1,050,775	(112,258)	(9.7%)
General Services	662,988	696,023	675,745	680,133	(15,890)	(2.3%)
Total Finance	\$3,684,659	\$3,955,743	\$3,641,160	\$3,864,331	(\$91,412)	(2.3%)
Human Resources						
Administration	\$1,091,510	\$1,245,190	\$1,043,875	\$1,179,070	(\$66,120)	(5.3%)
Risk Management	5,923,071	6,527,858	6,868,630	6,746,975	219,117	3.4%
Total Human Resources	\$7,014,581	\$7,773,048	\$7,912,505	\$7,926,045	\$152,997	2.0%
Parks & Recreation						
Administration	\$3,300,487	\$4,074,158	\$2,922,958	\$2,519,574	(\$1,554,584)	(38.2%)
Recreation Services	2,770,159	2,829,898	2,401,715	2,522,487	(307,411)	(10.9%)
Cultural Arts	883,473	912,344	780,361	501,327	(411,017)	(45.1%)
Sports & Aquatics	1,457,249	1,518,154	1,351,450	1,126,212	(391,942)	(25.8%)
Volunteers	203,572	202,006	229,056	155,486	(46,520)	(23.0%)
Older Adults	562,207	573,645	509,134	414,767	(158,878)	(27.7%)
Transportation	966,664	1,009,249	976,538	941,812	(67,437)	(6.7%)
Total Parks & Recreation	\$10,143,810	\$11,119,454	\$9,171,212	\$8,181,665	(\$2,937,789)	(26.4%)
Police						
Administration	\$6,900,809	\$6,909,372	\$6,731,841	\$7,221,594	\$312,222	4.5%
Patrol	10,248,054	10,202,009	10,465,662	9,938,018	(263,991)	(2.6%)
Investigations	2,663,489	2,930,880	2,879,620	3,215,421	284,541	9.7%
Technical Support Services	3,938,483	3,114,635	2,962,055	3,873,811	759,176	24.4%
Crime Prevention	586,288	610,424	508,285	634,968	24,544	4.0%
Traffic Safety	2,367,881	2,389,146	2,384,551	2,344,261	(44,885)	(1.9%)
Jail Operations	751,098	737,240	777,545	795,674	58,434	7.9%
Parking Enforcement	1,776,465	2,116,906	1,789,650	2,006,004	(110,902)	(5.2%)
Animal Control	326,461	315,092	329,060	356,329	41,237	13.1%
Asset Forfeiture	129,709	153,700	216,197	147,900	(5,800)	(3.8%)
Law Enforcement Grants	129,114	140,000	190,000	142,000	2,000	1.4%
Total Police	\$29,817,851	\$29,619,404	\$29,234,466	\$30,675,980	\$1,056,576	3.6%
Fire						
Administration	\$3,315,134	\$3,468,413	\$3,562,820	\$3,472,710	\$4,297	0.1%
Prevention	750,465	887,741	746,839	780,511	(107,230)	(12.1%)
Fire Operations	7,617,364	7,487,711	7,323,730	7,456,767	(30,944)	(0.4%)
Emergency Medical Services	2,140,412	2,409,053	2,390,871	2,397,519	(11,534)	(0.5%)
Support Services	605,705	549,680	475,222	581,712	32,032	5.8%
Total Fire	\$14,429,080	\$14,802,598	\$14,499,482	\$14,689,219	(\$113,379)	(0.8%)

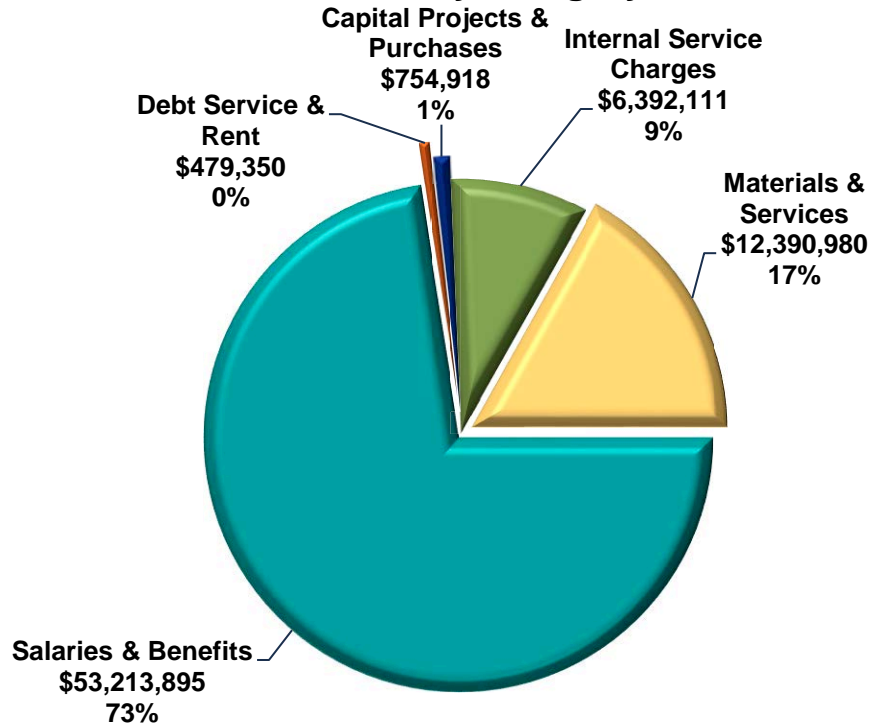
## EXPENDITURES BY DEPARTMENT PROGRAM

	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019-20 Adopted	
Community Development						
Administration	\$1,064,026	\$834,236	\$868,697	\$798,043	(\$36,193)	(4.3%)
Planning	1,130,753	1,290,275	1,112,925	1,126,496	(163,779)	(12.7%)
Building	2,711,046	2,616,163	2,445,150	2,477,650	(138,513)	(5.3%)
Code Enforcement	457,161	459,641	466,701	492,885	33,244	7.2%
Traffic Engineering	398,916	430,497	419,209	442,390	11,893	2.8%
Environmental Programs	216,017	652,426	316,670	232,110	(420,316)	(64.4%)
Total Community Development	\$5,977,920	\$6,283,238	\$5,629,352	\$5,569,574	(\$713,664)	(11.4%)
Public Works						
Administration	\$1,257,404	\$1,289,669	\$1,167,240	\$1,847,855	\$558,186	43.3%
Civil Engineering	6,937,838	5,309,226	14,191,889	14,356,956	9,047,730	170.4%
Street Maintenance	8,528,288	4,665,884	4,672,978	5,582,001	916,117	19.6%
Building & Grounds	2,833,415	3,202,191	2,898,338	2,993,197	(208,994)	(6.5%)
Transportation	2,100	2,100	28,290	673	(1,427)	(68.0%)
Street Lighting & Landscaping	428,078	413,093	463,251	453,418	40,325	9.8%
Streetscape Maintenance	102,221	133,708	121,519	122,302	(11,406)	(8.5%)
Water Administration	2,475,109	3,858,164	2,708,976	16,976,255	13,118,091	340.0%
Water Source of Supply	6,700,889	6,515,100	6,513,595	6,584,941	69,841	1.1%
Water Pumping/Treatment	1,443,183	1,603,467	1,649,792	1,542,584	(60,883)	(3.8%)
Water Maintenance	1,463,142	1,582,766	1,415,089	1,470,450	(112,316)	(7.1%)
Storm Drain Maintenance	891,561	1,639,089	1,135,577	2,697,756	1,058,667	64.6%
Sewer Maintenance	2,358,343	5,063,346	1,895,285	3,200,081	(1,863,265)	(36.8%)
Environmental & Refuse Management	4,095,998	4,949,052	4,212,109	-	(4,949,052)	-
Parking Facilities	3,773,034	5,635,250	5,535,950	3,702,326	(1,932,924)	(34.3%)
Fleet Maintenance	2,579,687	2,293,190	2,239,936	1,686,502	(606,688)	(26.5%)
Total Public Works	\$45,870,290	\$48,155,295	\$50,849,814	\$63,217,297	\$15,062,002	31.3%
Information Technology						
Information Technology	\$2,736,024	\$3,229,296	\$3,898,647	\$3,469,683	\$240,387	7.4%
Total Information Technology	\$2,736,024	\$3,229,296	\$3,898,647	\$3,469,683	\$240,387	7.4%
Grand Total	\$124,316,585	\$128,589,749	\$128,414,345	\$140,805,397	\$12,215,648	9.5%

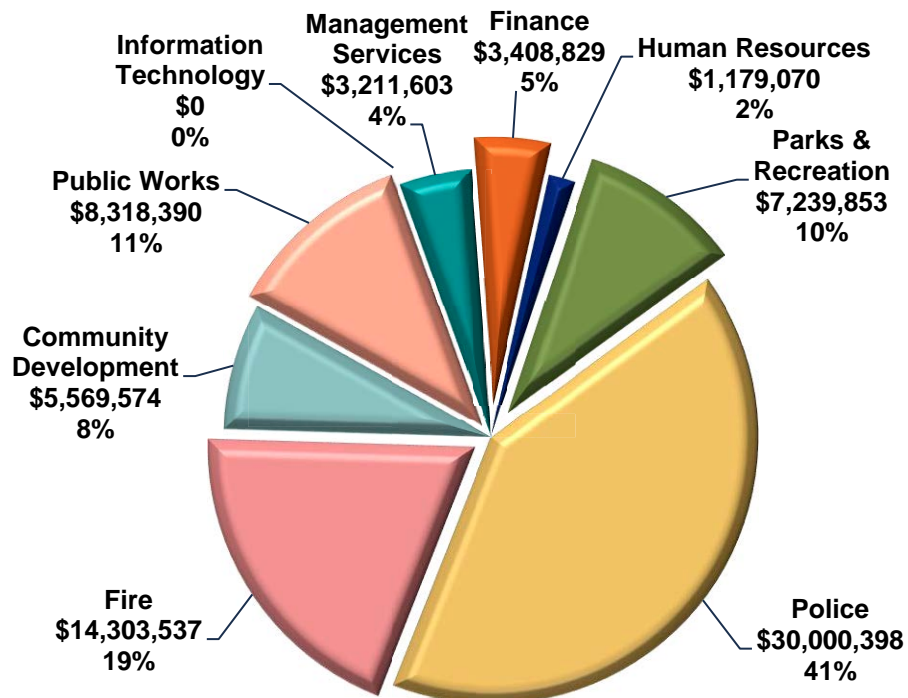


## USE OF FUNDS - GENERAL FUND

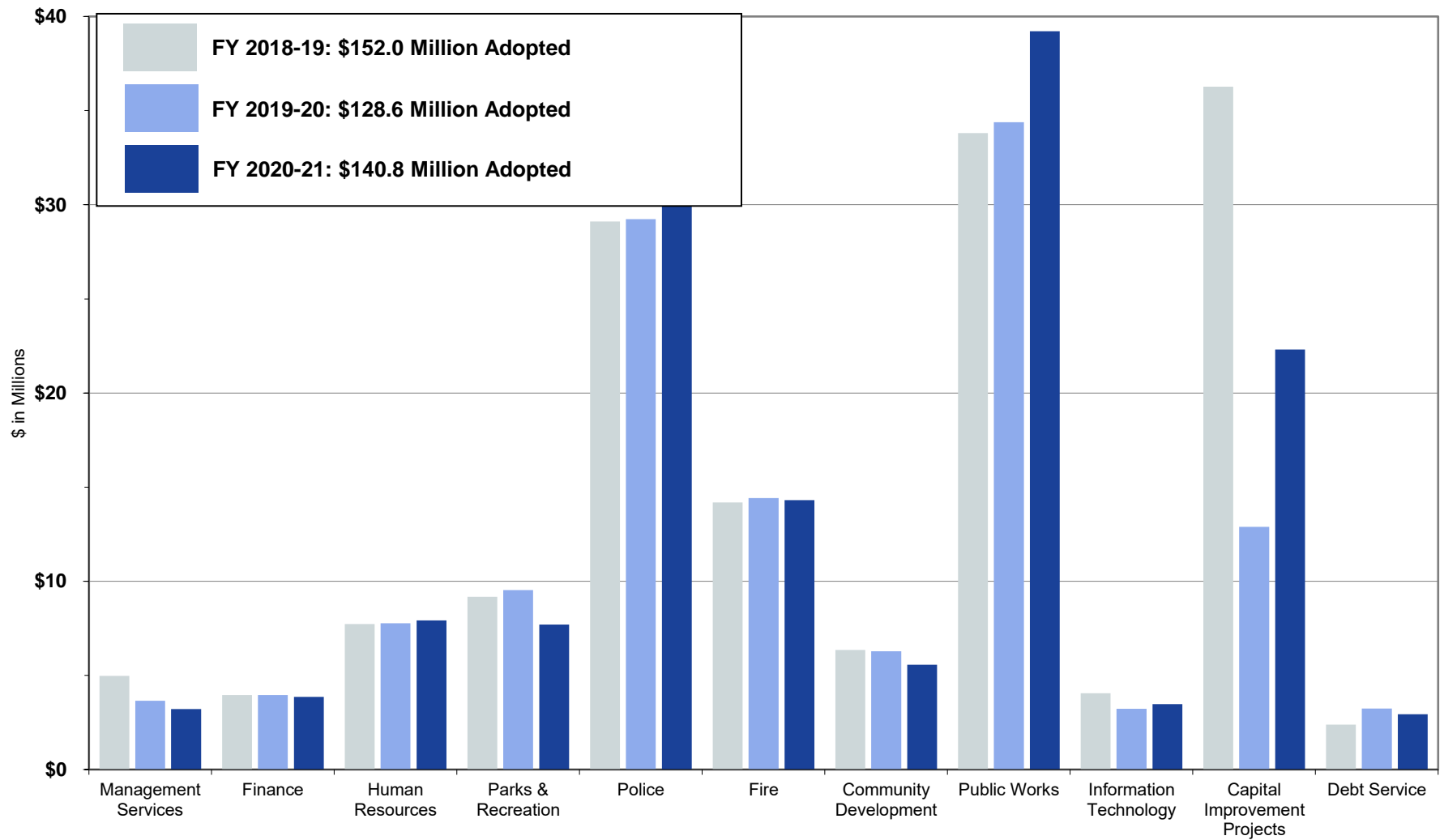
### FY 2020-21 Use of Funds by Category = \$73,231,254



### FY 2020-21 Use of Funds by Department = \$73,231,254



## COMPARISON OF BUDGETED EXPENDITURES



**FY 2020-2021 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>General Fund Undesignated</b>	\$8,276,741	\$73,076,730	(\$71,996,986)	(\$754,918)	(\$479,350)	(\$73,231,254)	\$8,122,217	\$358,636	\$6,290,264		\$6,290,264
Transfer from County Lots Parking Fund								296,423			
Transfer to Street Lighting Fund								(\$185,802)			
Transfer to Stormwater Fund								(1,782,459)			
Transfer to Prop A Fund								(268,751)			
Transfer to Pension Rate Stabilization Fund								(250,000)			
Financial Policy Designation	15,004,887						15,004,887	(358,636)	14,646,251	14,646,251	
Reserve for Economic Uncertainty	4,000,000						4,000,000		4,000,000	4,000,000	
<b>Total General Fund Balance</b>	<b>\$27,281,628</b>	<b>\$73,076,730</b>	<b>(\$71,996,986)</b>	<b>(\$754,918)</b>	<b>(\$479,350)</b>	<b>(\$73,231,254)</b>	<b>\$27,127,104</b>	<b>(\$2,190,589)</b>	<b>\$24,936,515</b>	<b>\$18,646,251</b>	<b>\$6,290,264</b>
<b>Special Revenue Funds</b>											
Street Lighting & Landscape	-	\$389,918	(\$540,720)	(\$35,000)	-	(\$575,720)	(\$185,802)	\$185,802	-		-
Gas Tax	65,183	1,397,358	(7,979)	(755,000)	-	(762,979)	699,562		\$699,562		\$699,562
Asset Forfeiture & Safety Grants	245,706	5,000	(147,900)	-	-	(147,900)	102,806		102,806		102,806
Police Safety Grants	229,024	143,000	(142,000)	-	-	(142,000)	230,024		230,024		230,024
Prop A	-	673,061	(941,812)	-	-	(941,812)	(268,751)	268,751	-		-
Prop C	449,389	580,608	(111,711)	(800,000)	-	(911,711)	118,286		118,286		118,286
AB 2766	64,221	47,000	(673)	-	-	(673)	110,548		110,548		110,548
Measure R	936,899	943,497	(7,979)	(1,260,000)	-	(1,267,979)	612,417		612,417		612,417
Measure M	747,451	425,518	(7,979)	(640,000)	-	(647,979)	524,990		524,990		524,990
<b>Total Special Revenue Funds Balance</b>	<b>\$2,737,872</b>	<b>\$4,604,960</b>	<b>(\$1,908,753)</b>	<b>(\$3,490,000)</b>	<b>-</b>	<b>(\$5,398,753)</b>	<b>\$1,944,079</b>	<b>\$454,553</b>	<b>\$2,398,632</b>	<b>-</b>	<b>\$2,398,632</b>
<b>Capital Project Funds</b>											
Capital Improvement Fund	\$1,086,945	\$1,484,796	(\$127,670)	(\$650,000)	(\$771,364)	(\$1,549,034)	\$1,022,707		\$1,022,707	-	\$1,022,707
Underground Utility Construction Fund	10,002,281	-	(\$9,216,133)	-	-	(\$9,216,133)	786,148		786,148		786,148
<b>Total Capital Project Funds Balance</b>	<b>\$11,089,226</b>	<b>\$1,484,796</b>	<b>(\$9,343,803)</b>	<b>(\$650,000)</b>	<b>(\$771,364)</b>	<b>(\$10,765,167)</b>	<b>\$1,808,855</b>	<b>-</b>	<b>\$1,808,855</b>	<b>-</b>	<b>\$1,808,855</b>
<b>Enterprise Funds</b>											
Water*	\$11,065,322	\$16,075,000	(\$11,231,455)	(\$15,170,691)	(\$172,084)	(\$26,574,230)	\$566,091		\$566,091	566,091	-
Stormwater*	125,813	789,484	(987,756)	(1,710,000)	-	(2,697,756)	(1,782,459)	1,782,459	-	-	-
Wastewater	3,298,295	3,729,000	(1,702,754)	(1,412,661)	(84,666)	(3,200,081)	3,827,214		3,827,214	595,807	3,231,407
Parking	235,177	4,306,000	(1,699,899)	(4,719)	(711,213)	(2,415,831)	2,125,347		2,125,347	803,704	1,321,643
County Parking Lots	-	1,043,500	(175,077)	-	(572,000)	(747,077)	296,423	(296,423)	-	-	-
State Pier & Parking	526,981	821,000	(539,418)	-	-	(539,418)	808,563		808,563	179,806	628,757
<b>Enterprise Fund Reserves:</b>							-				
North Manhattan Beach BID Reserve	371,598	-	-	-	-	-	371,598	-	371,598	371,598	
<b>Total Enterprise Funds Balance</b>	<b>\$15,623,186</b>	<b>\$26,763,984</b>	<b>(\$16,336,359)</b>	<b>(\$18,298,071)</b>	<b>(\$1,539,963)</b>	<b>(\$36,174,393)</b>	<b>\$6,212,777</b>	<b>\$1,486,036</b>	<b>\$7,698,813</b>	<b>\$2,517,005</b>	<b>\$5,181,808</b>

\* Not meeting current Financial Reserve Policy.

# FY 2020-2021 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>Internal Service Funds</b>											
Insurance Reserve	\$4,996,293	\$7,203,980	(\$6,746,975)	-	-	(\$6,746,975)	\$5,453,298		\$5,453,298	\$2,000,000	\$3,453,298
Information Technology	795,584	2,814,340	(2,964,834)	(504,849)	-	(3,469,683)	140,241		140,241		140,241
Fleet Management	3,296,306	25,000	(1,227,502)	(459,000)	-	(1,686,502)	1,634,805		1,634,805		1,634,805
Building Maintenance & Operations	(94,238)	2,082,725	(1,972,242)	-	-	(1,972,242)	16,245		16,245		16,245
<b>Total Insurance Service Funds Balance</b>	<b>\$8,993,945</b>	<b>\$12,126,045</b>	<b>(\$12,911,553)</b>	<b>(\$963,849)</b>	<b>-</b>	<b>(\$13,875,402)</b>	<b>\$7,244,589</b>	<b>-</b>	<b>\$7,244,589</b>	<b>\$2,000,000</b>	<b>\$5,244,589</b>
<b>Trust &amp; Agency Funds</b>											
Underground Assessment Fund 2018 F	\$1,255,966	\$732,532	-	-	(\$717,050)	(\$717,050)	\$1,271,448		\$1,271,448	\$1,271,448	-
Underground Assessment Fund 19-12 i	-	614,943	-	-	(282,099)	(282,099)	332,844		332,844	332,844	-
Underground Assessment Fund 19-4	-	340,513	-	-	(120,279)	(120,279)	220,234		220,234	220,234	-
Post-Employment Benefits Trust Fund	95,382	220,000	(241,000)	-	-	(241,000)	74,382		74,382	74,382	-
Pension Rate Stabilization Fund	1,373,946	50,000	-	-	-	-	1,423,946	250,000	1,673,946	1,673,946	-
<b>Total Trust Agency Funds Balance</b>	<b>\$2,725,294</b>	<b>\$1,957,988</b>	<b>(\$241,000)</b>	<b>-</b>	<b>(\$1,119,428)</b>	<b>(\$1,360,428)</b>	<b>\$3,322,854</b>	<b>\$250,000</b>	<b>\$3,572,854</b>	<b>\$3,572,854</b>	<b>-</b>
<b>Grand Total</b>	<b>\$68,451,151</b>	<b>\$120,014,503</b>	<b>(\$112,738,454)</b>	<b>(\$24,156,838)</b>	<b>(\$3,910,105)</b>	<b>(\$140,805,397)</b>	<b>\$47,660,257</b>	<b>-</b>	<b>\$47,660,257</b>	<b>\$26,736,110</b>	<b>\$20,924,147</b>

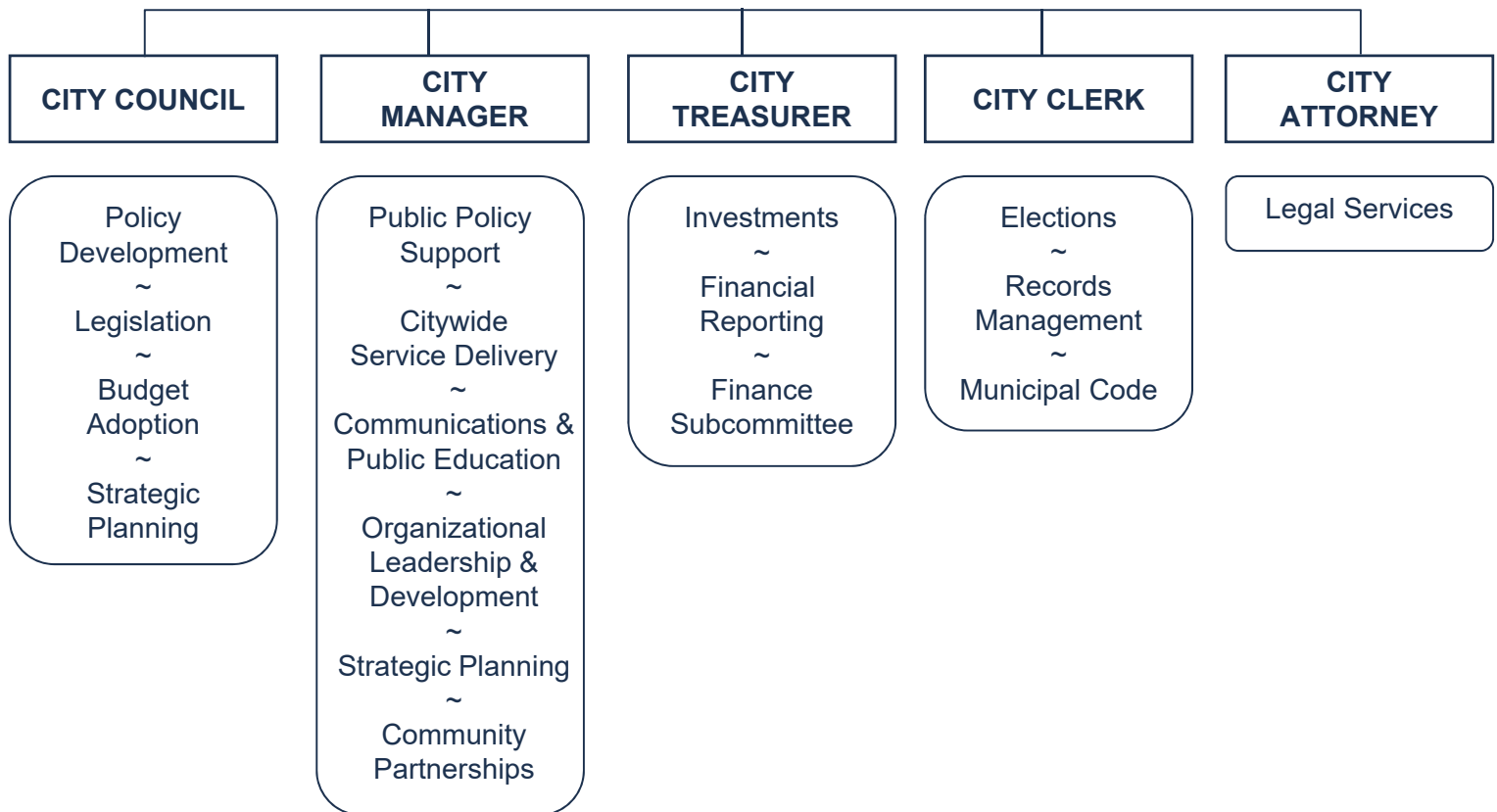


## **Management Services**



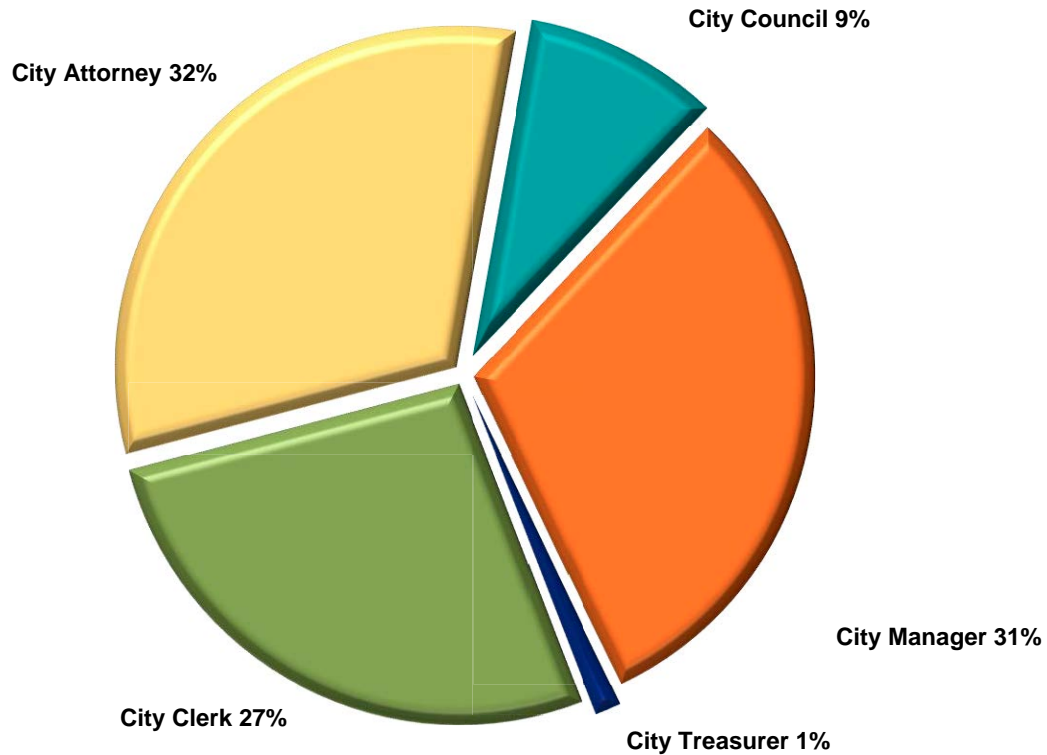


# City of Manhattan Beach Management Services



# Management Services

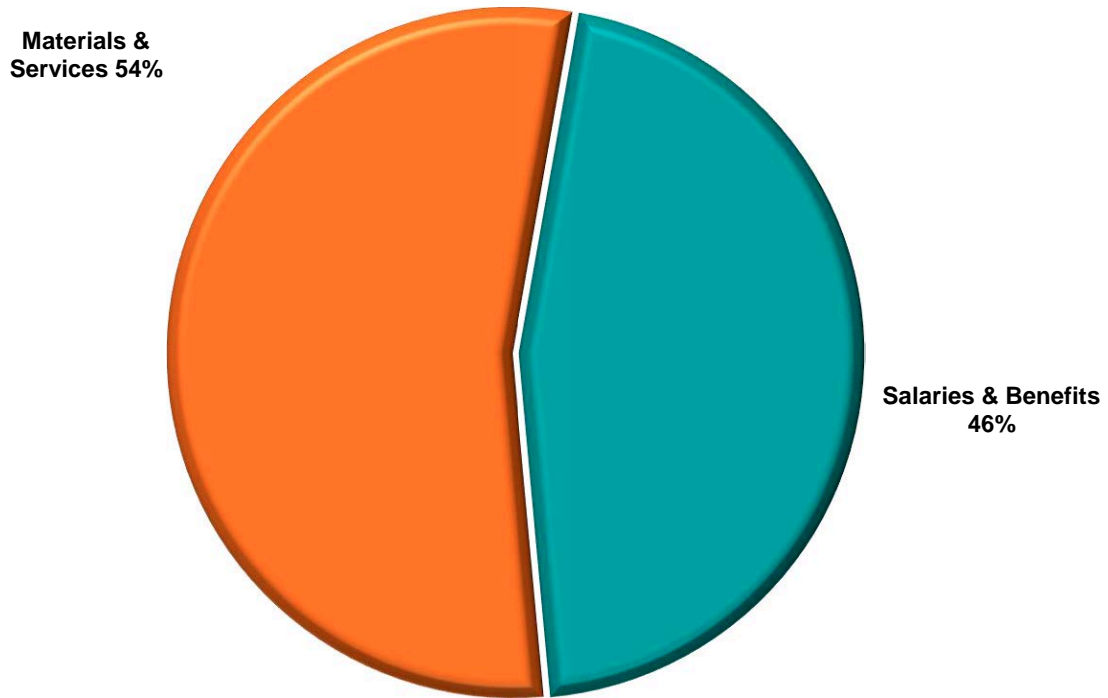
FY 2020-21  
Department Expenditure by Program



Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
City Council	\$1,475,732	\$491,349	\$389,857	\$297,499
City Manager	1,305,038	1,327,374	1,380,161	991,083
City Treasurer	35,941	45,322	34,184	39,076
City Clerk	876,990	791,423	782,413	859,913
City Attorney	948,669	996,205	991,092	1,024,032
<b>Total</b>	<b>\$4,642,369</b>	<b>\$3,651,673</b>	<b>\$3,577,707</b>	<b>\$3,211,603</b>
<b>Full-Time Positions</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>14</b>

# Management Services

FY 2020-21  
Department Expenditure by Category



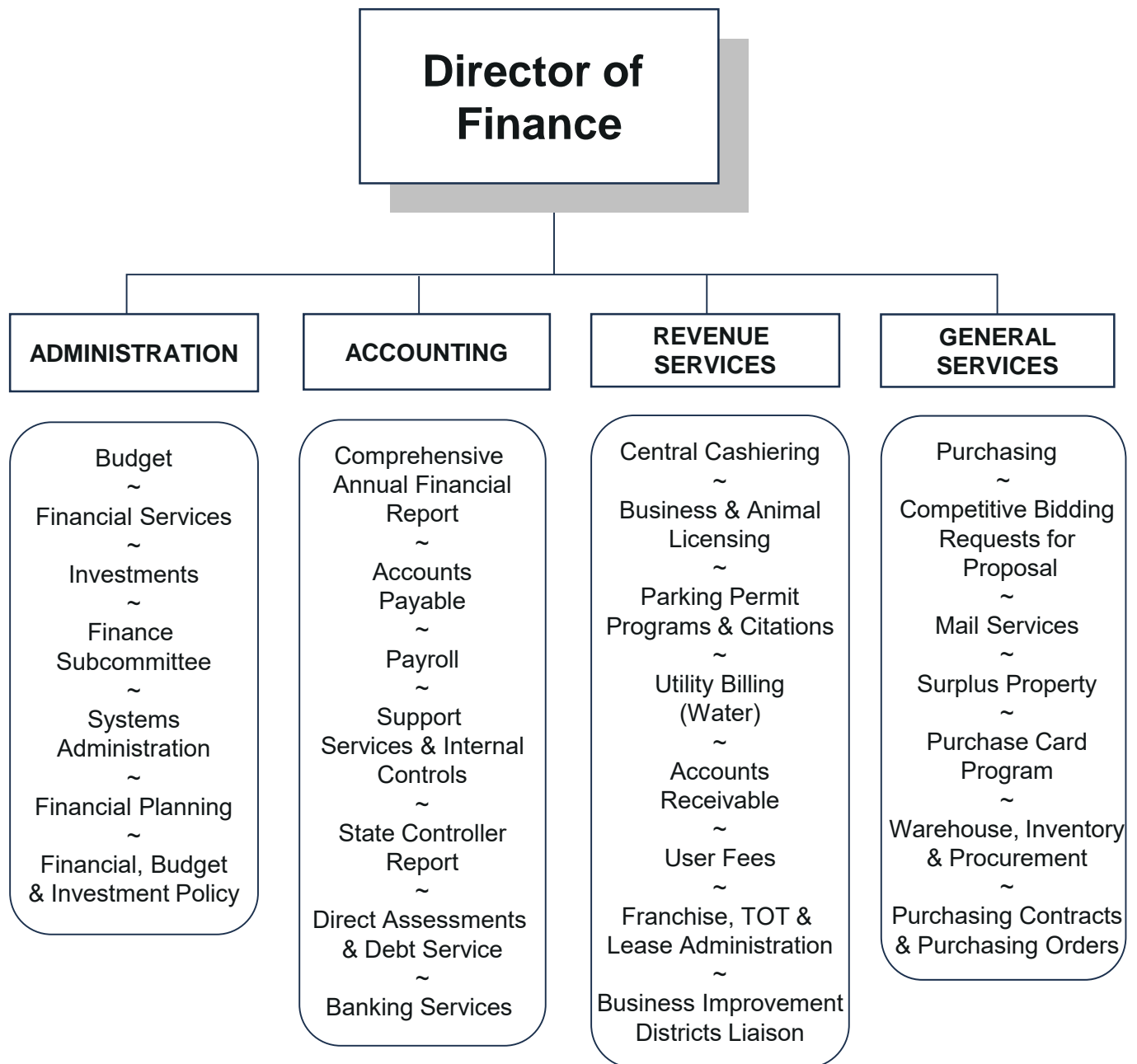
Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$1,586,936	\$1,561,184	\$1,441,353	\$1,470,109
Materials & Services	3,050,423	2,090,489	2,136,354	1,741,494
<b>Total</b>	<b>\$4,642,369</b>	<b>\$3,651,673</b>	<b>\$3,577,707</b>	<b>\$3,211,603</b>



# Finance



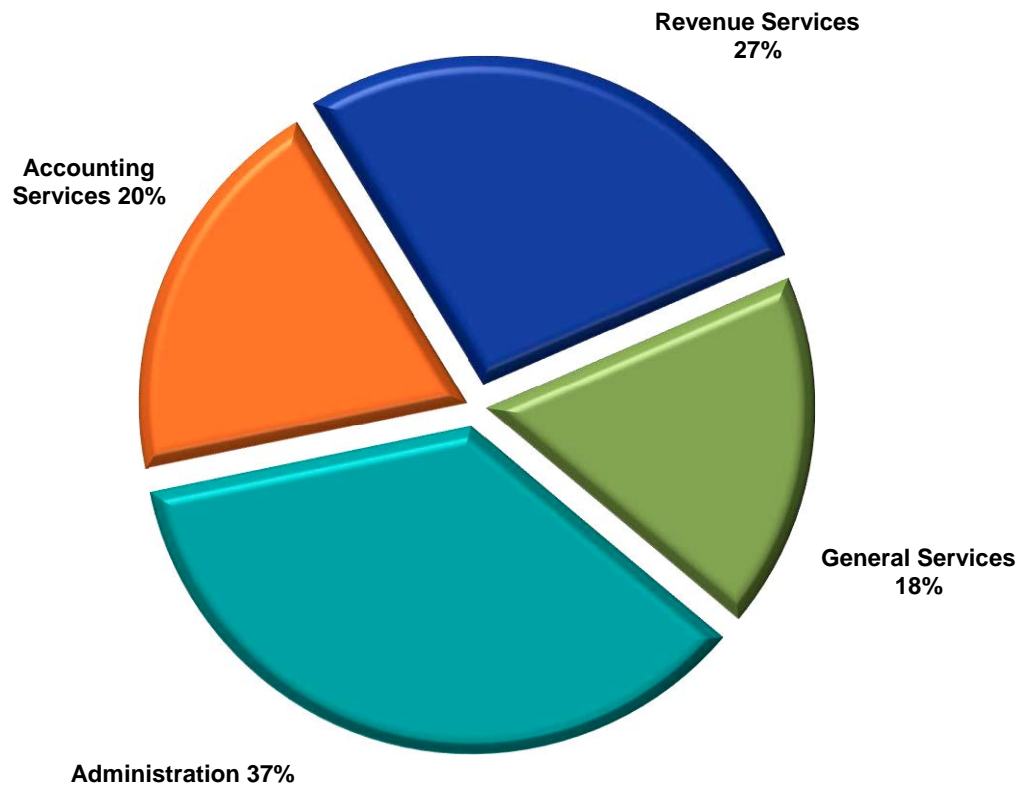
# City of Manhattan Beach Finance Department





# Finance Department

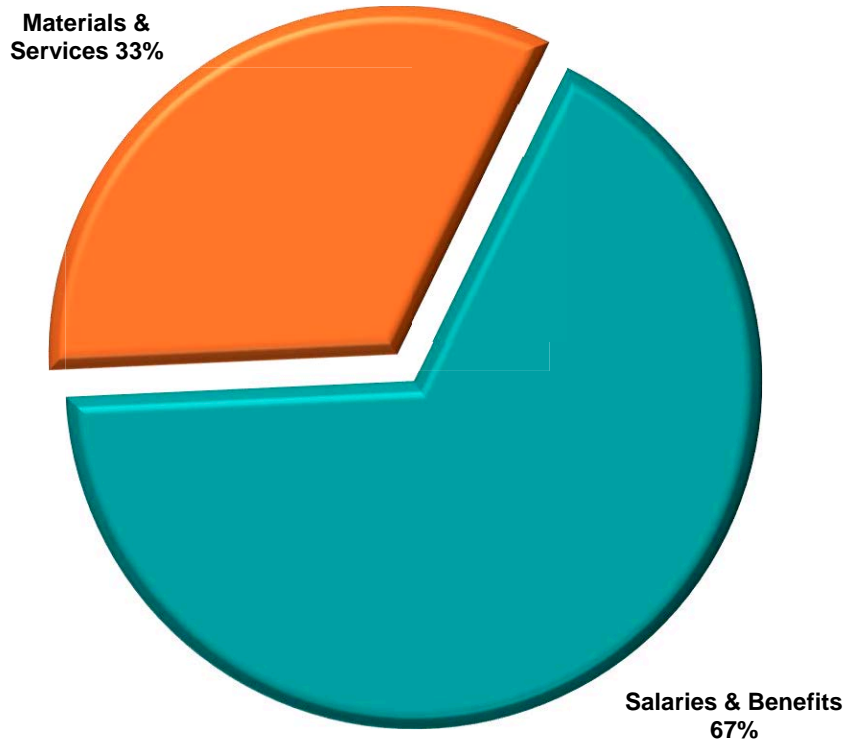
FY 2020-21  
Department Expenditure by Program



Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$1,396,185	\$1,368,112	\$1,331,866	\$1,377,894
Accounting Services	741,027	728,575	734,537	755,529
Revenue Services	884,459	1,163,033	899,012	1,050,775
General Services	662,988	696,023	675,745	680,133
<b>Total</b>	<b>\$3,684,659</b>	<b>\$3,955,743</b>	<b>\$3,641,160</b>	<b>\$3,864,331</b>
<b>Full-Time Positions</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>19</b>

# Finance Department

FY 2020-21  
Department Expenditure by Category



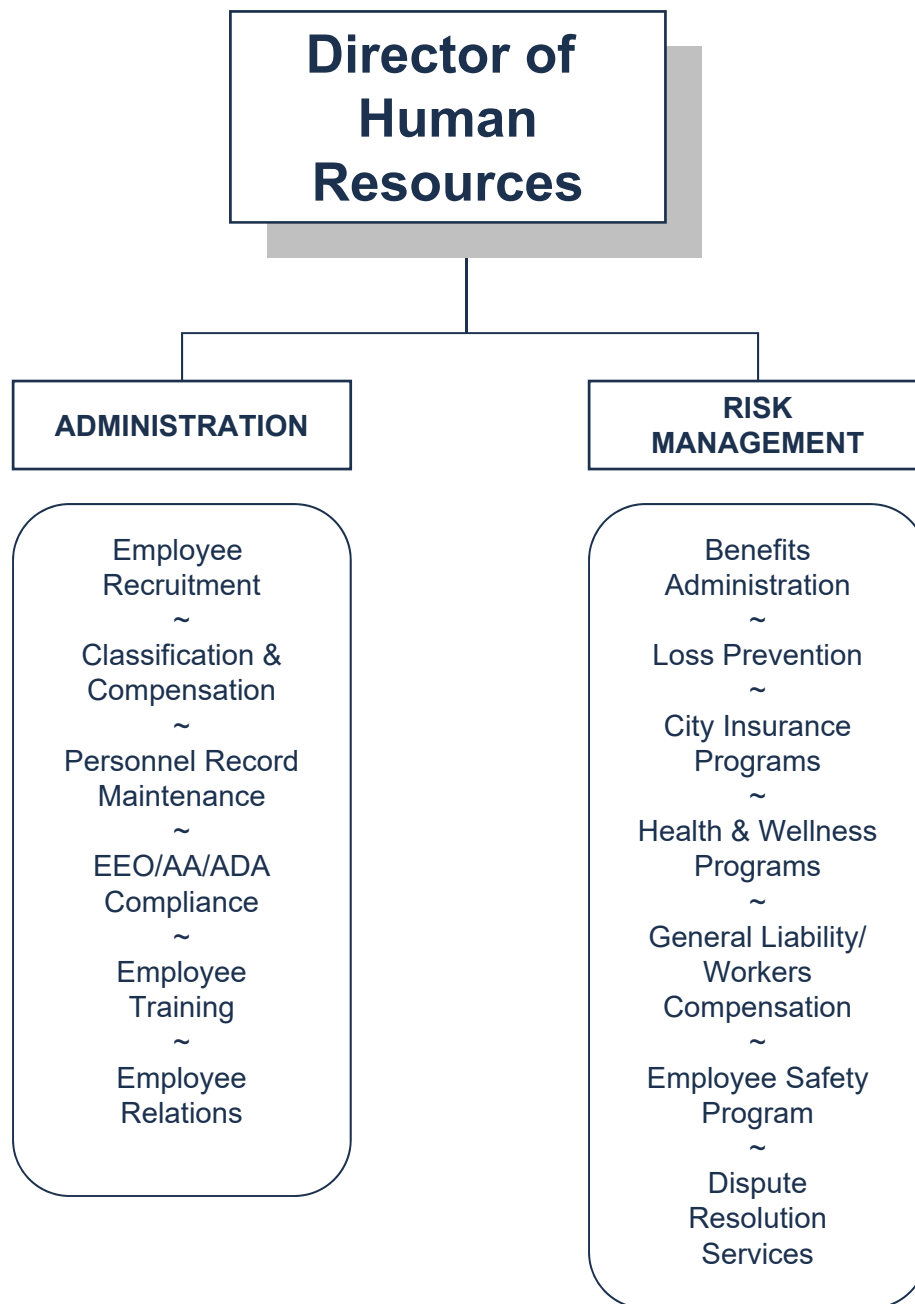
Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$2,310,031	\$2,627,584	\$2,435,610	\$2,591,091
Materials & Services	1,374,628	1,328,159	1,205,550	1,273,240
<b>Total</b>	<b>\$3,684,659</b>	<b>\$3,955,743</b>	<b>\$3,641,160</b>	<b>\$3,864,331</b>



# Human Resources

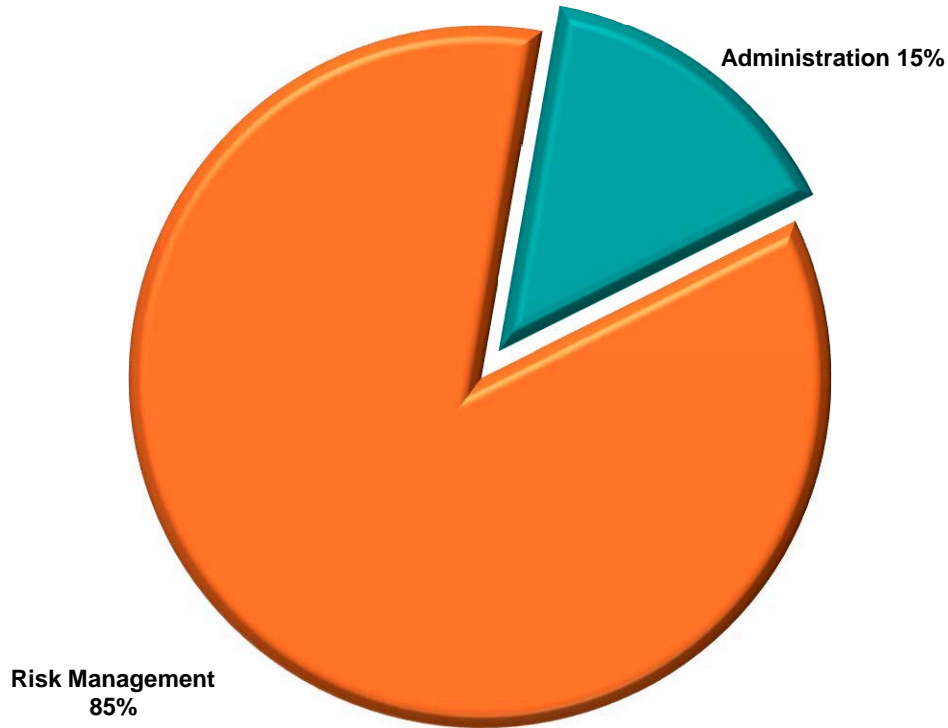


# City of Manhattan Beach Human Resources Department



# Human Resources Department

FY 2020-21  
Department Expenditure by Program

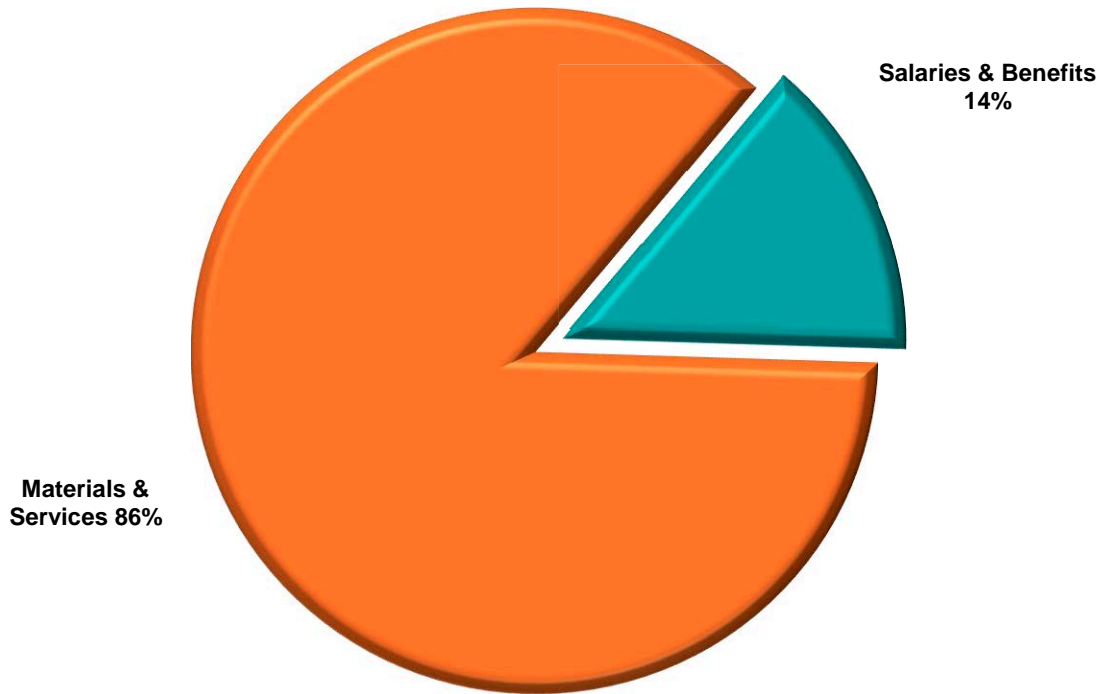


Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$1,091,510	\$1,245,190	\$1,043,875	\$1,179,070
Risk Management	5,923,071	6,527,858	6,868,630	6,746,975
<b>Total</b>	<b>\$7,014,581</b>	<b>\$7,773,048</b>	<b>\$7,912,505</b>	<b>\$7,926,045</b>
<b>Full-Time Positions</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>



# Human Resources Department

FY 2020-21  
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$1,030,898	\$1,241,488	\$948,444	\$1,139,742
Materials & Services	5,983,683	6,531,560	6,964,061	6,786,303
<b>Total</b>	<b>\$7,014,581</b>	<b>\$7,773,048</b>	<b>\$7,912,505</b>	<b>\$7,926,045</b>



## **Parks and Recreation**



# City of Manhattan Beach Parks & Recreation Department

## Director of Parks and Recreation

### ADMINISTRATION

Parks & Recreation Commission  
 ~  
 Library Commission  
 ~  
 Financial Planning & Budget Development  
 ~  
 Citywide Special Events  
 ~  
 Capital Improvement Project Administration  
 ~  
 Activity & Facility Administration  
 ~  
 Marketing Department Program

### RECREATION SERVICES

Specialty Classes  
 ~  
 Teen Center  
 ~  
 Bus Excursions  
 ~  
 Community Centers  
 ~  
 Tennis Operations  
 ~  
 Family/Special Events  
 ~  
 REC Programs & Camps

### SPORTS & AQUATICS

Sports Leagues, Classes & Tournaments  
 ~  
 Aquatics Program  
 ~  
 Beach Events  
 ~  
 Youth Field & Facility Scheduling  
 ~  
 Beach Special Events

### CULTURAL ARTS

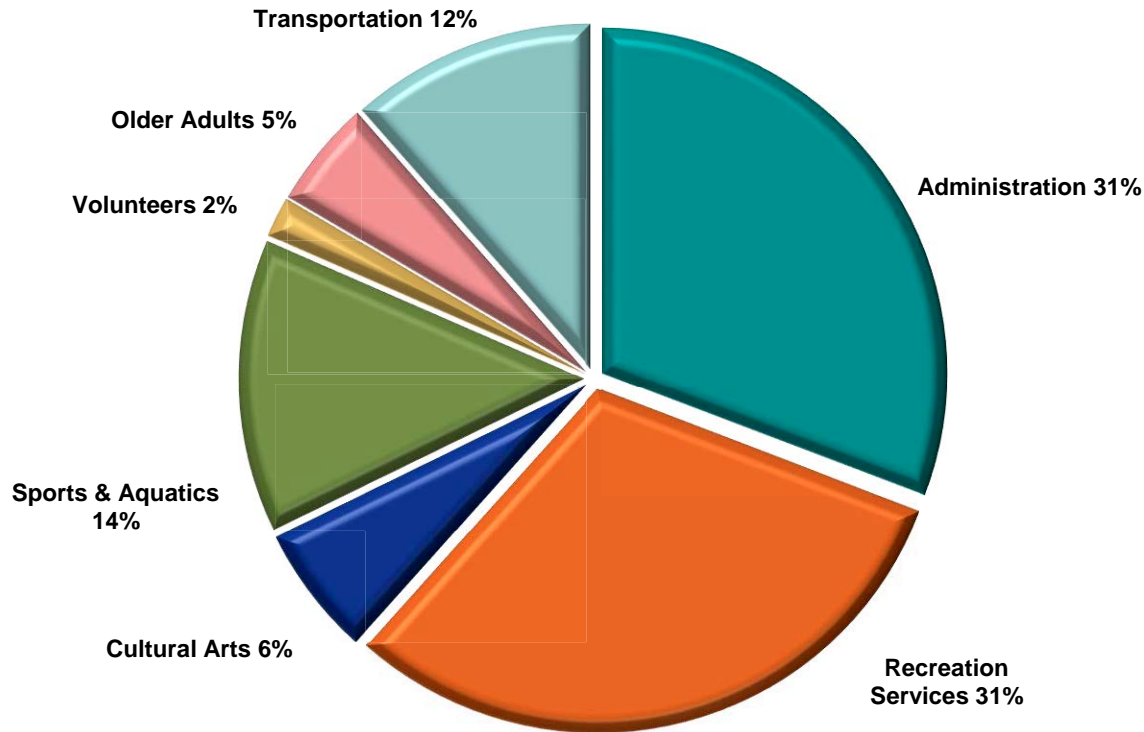
Cultural Arts Commission  
 ~  
 Concerts in the Park  
 ~  
 Visual & Performing Arts  
 ~  
 Musical, Theater & Arts Special Events  
 ~  
 Arts in Education  
 ~  
 Art in Public Places

### COMMUNITY PROGRAMS

Older Adults Services & Programs  
 ~  
 Volunteer Recruitment & Placement  
 ~  
 Dial-A-Ride Transportation  
 ~  
 Older Adults & Volunteer Special Events

# Parks & Recreation Department

FY 2020-21  
Department Expenditure by Program

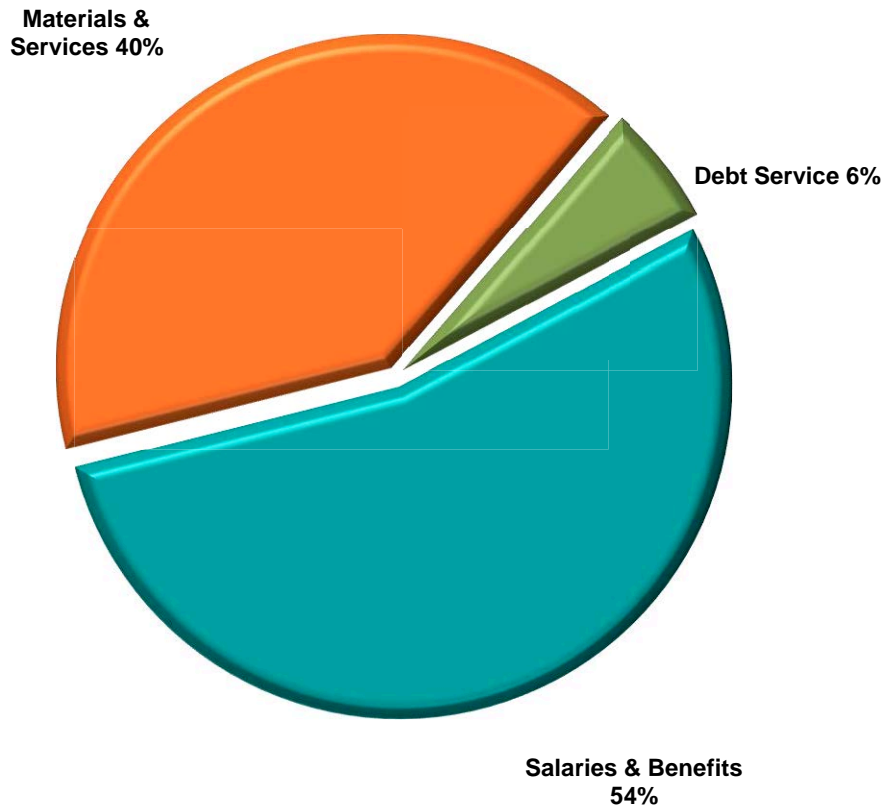


Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$3,300,487	\$4,074,158	\$2,922,958	\$2,519,574
Recreation Services	2,770,159	2,829,898	2,401,715	2,522,487
Cultural Arts	883,473	912,344	780,361	501,327
Sports & Aquatics	1,457,249	1,518,154	1,351,450	1,126,212
Volunteers	203,572	202,006	229,056	155,486
Older Adults	562,207	573,645	509,134	414,767
Transportation	966,664	1,009,249	976,538	941,812
<b>Total</b>	<b>\$10,143,810</b>	<b>\$11,119,454</b>	<b>\$9,171,212</b>	<b>\$8,181,665</b>

Program Revenues	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Recreation Services	\$1,773,008	\$1,736,000	\$1,304,754	\$1,195,944
Cultural Arts	270,475	350,000	206,214	114,703
Sports & Aquatics	1,495,045	1,434,300	1,385,694	771,145
Older Adults	103,676	100,000	49,450	67,475
<b>Total</b>	<b>\$3,642,204</b>	<b>\$3,620,300</b>	<b>\$2,946,112</b>	<b>\$2,149,267</b>
<b>Full-Time Positions</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>

# Parks & Recreation Department

FY 2020-21  
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$4,891,969	\$4,973,178	\$4,696,344	\$4,407,590
Materials & Services	4,442,752	4,560,801	3,964,393	3,294,725
Capital Outlay	326,514	1,100,000	25,000	-
Debt Service	482,575	485,475	485,475	479,350
<b>Total</b>	<b>\$10,143,810</b>	<b>\$11,119,454</b>	<b>\$9,171,212</b>	<b>\$8,181,665</b>





# **Police Department**



# City of Manhattan Beach Police Department

## Chief of Police

### ADMINISTRATION & INVESTIGATIONS BUREAU

### FIELD OPERATIONS BUREAU

#### Administrative Services Division

Personnel /  
Recruitment & Hiring  
~  
Training  
~  
Strategic Planning  
~  
Professional  
Standards /  
Internal Affairs  
~  
Budget  
~  
Information  
Technology  
~  
Social Media  
~  
Grants  
~  
Community Affairs  
~  
Volunteer Programs

#### Investigations & Support Division

Investigations  
~  
Technical Support  
Services / Records  
~  
School Resource  
Officer Program  
~  
Court Liaison  
~  
Narcotics  
~  
Communications/  
Dispatch  
~  
Property &  
Evidence  
~  
Facility Management

#### Patrol Division(s) (Day Watch & Night Watch)

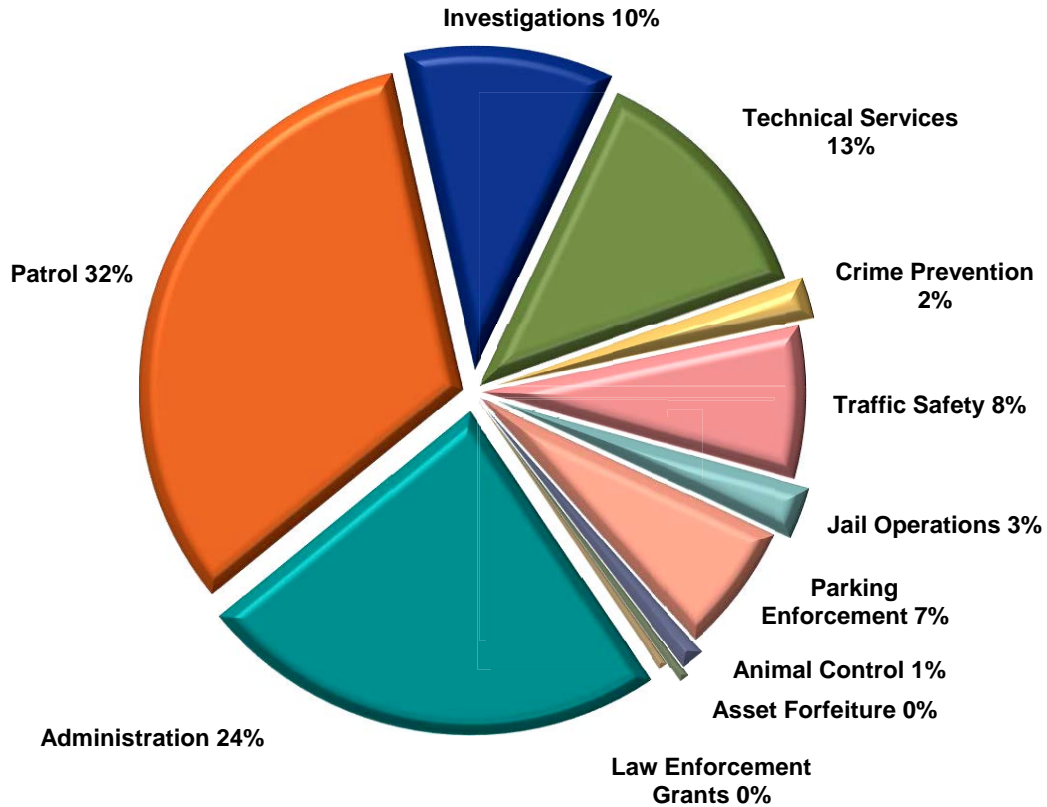
Day Shift Patrol  
~  
Night Shift Patrol  
~  
Jail  
~  
K-9 Program  
~  
SWAT  
~  
Crime Scene  
Investigations  
~  
Field Training  
Program  
~  
Crisis Negotiation  
Team  
~  
Bicycle Patrol  
~  
Beach Patrol  
~  
Fleet Management

#### Traffic Division

Traffic Enforcement  
~  
Traffic Collision  
Investigations  
~  
DUI Enforcement  
~  
Special Events  
~  
Parking  
Enforcement  
~  
Municipal Code  
Enforcement  
~  
Animal Control

# Police Department

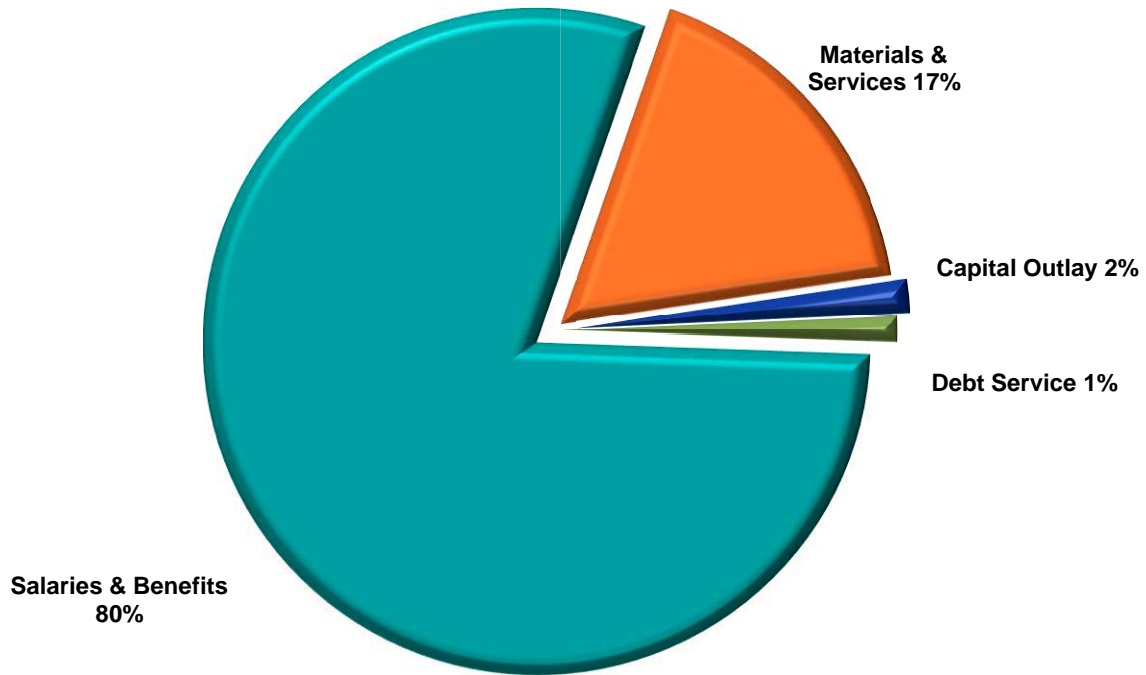
FY 2020-21  
Department Expenditure by Program



Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$6,900,809	\$6,909,372	\$6,731,841	\$7,221,594
Patrol	10,248,054	10,202,009	10,465,662	9,938,018
Investigations	2,663,489	2,930,880	2,879,620	3,215,421
Technical Services	3,938,483	3,114,635	2,962,055	3,873,811
Crime Prevention	586,288	610,424	508,285	634,968
Traffic Safety	2,367,881	2,389,146	2,384,551	2,344,261
Jail Operations	751,098	737,240	777,545	795,674
Parking Enforcement	1,776,465	2,116,906	1,789,650	2,006,004
Animal Control	326,461	315,092	329,060	356,329
Asset Forfeiture	129,709	153,700	216,197	147,900
Law Enforcement Grants	129,114	140,000	190,000	142,000
<b>Total</b>	<b>\$29,817,851</b>	<b>\$29,619,404</b>	<b>\$29,234,466</b>	<b>\$30,675,980</b>
<b>Full-Time Positions</b>	<b>107.8</b>	<b>107.8</b>	<b>107.8</b>	<b>110.8</b>

# Police Department

FY 2020-21  
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$22,350,193	\$22,841,260	\$22,565,401	\$24,467,505
Materials & Services	6,011,986	6,298,801	6,189,722	5,316,613
Capital Outlay	1,069,541	93,124	93,124	506,180
Debt Service	386,131	386,219	386,219	385,682
<b>Total</b>	<b>\$29,817,851</b>	<b>\$29,619,404</b>	<b>\$29,234,466</b>	<b>\$30,675,980</b>



# Fire Department





# City of Manhattan Beach Fire Department

## Fire Chief

### ADMINISTRATION

Budget  
 ~  
 Capital Improvement  
 ~  
 Personnel  
 ~  
 Public Information  
 ~  
 Health & Safety  
 ~  
 Policy  
 ~  
 Contract Services  
 ~  
 Performance Measures  
 ~  
 Project Management & Oversight  
 ~  
 CAD Software & Emergency Dispatch Notification  
 ~  
 Interoperability

### PREVENTION

Fire Inspections  
 ~  
 Plan Checks  
 ~  
 Operational Permits  
 ~  
 Special Events  
 ~  
 Motion Picture Productions  
 ~  
 New Construction  
 ~  
 Code Enforcement

### FIRE OPERATIONS

Fire Suppression  
 ~  
 Training  
 ~  
 Special Operations  
 ~  
 Policy and Procedures  
 ~  
 Operations Committee  
 ~  
 Wild Land Deployment  
 ~  
 Mutual & Auto Aid  
 ~  
 Safety and Equipment  
 ~  
 Recruiting and Hiring

### EMERGENCY MEDICAL SRVS

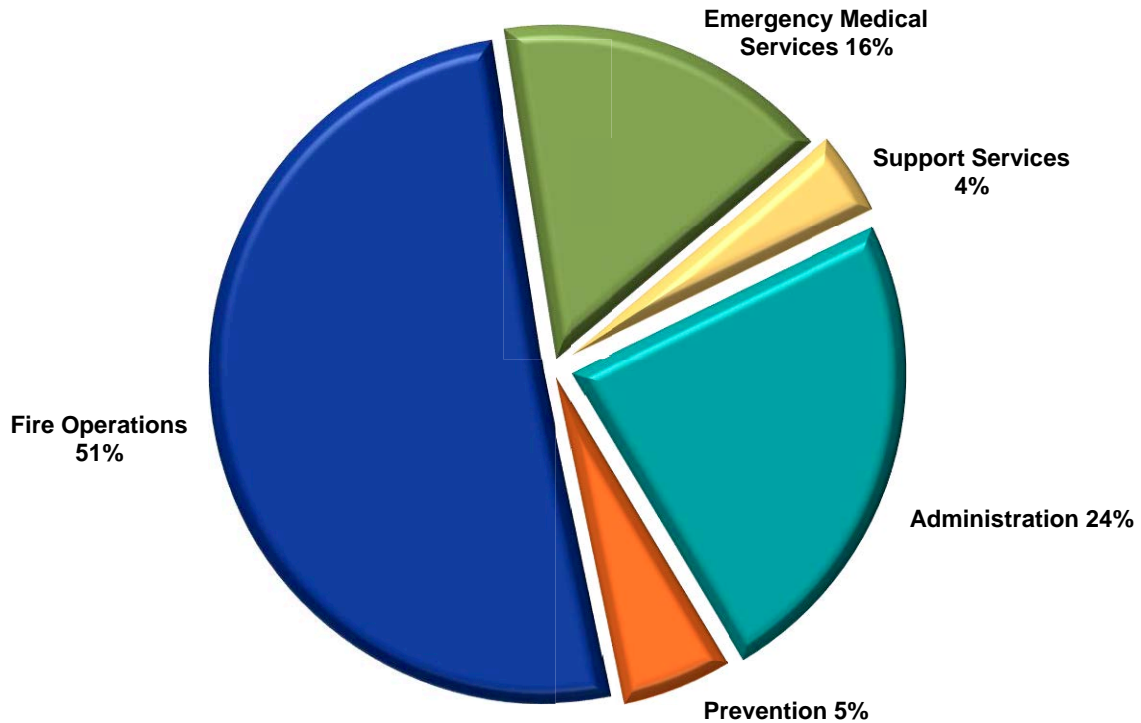
Advance Life Support  
 ~  
 Basic Life Support  
 ~  
 Ambulance Transport  
 ~  
 Medical Equipment & Supplies  
 ~  
 Quality Assurance  
 ~  
 State & Local Regulation  
 ~  
 Hospital Liaison  
 ~  
 Department Planning

### SUPPORT SERVICES

Standard Operating Guidelines  
 ~  
 Emergency Preparedness  
 ~  
 Emergency Ops Center  
 ~  
 Communications  
 ~  
 Emergency Services CERT/MYN  
 ~  
 Emergency Mgt. Coordinator  
 ~  
 Public Education  
 ~  
 Planning  
 ~  
 Records Mgt.  
 ~  
 GIS Mapping  
 ~  
 Station Alert Systems

# Fire Department

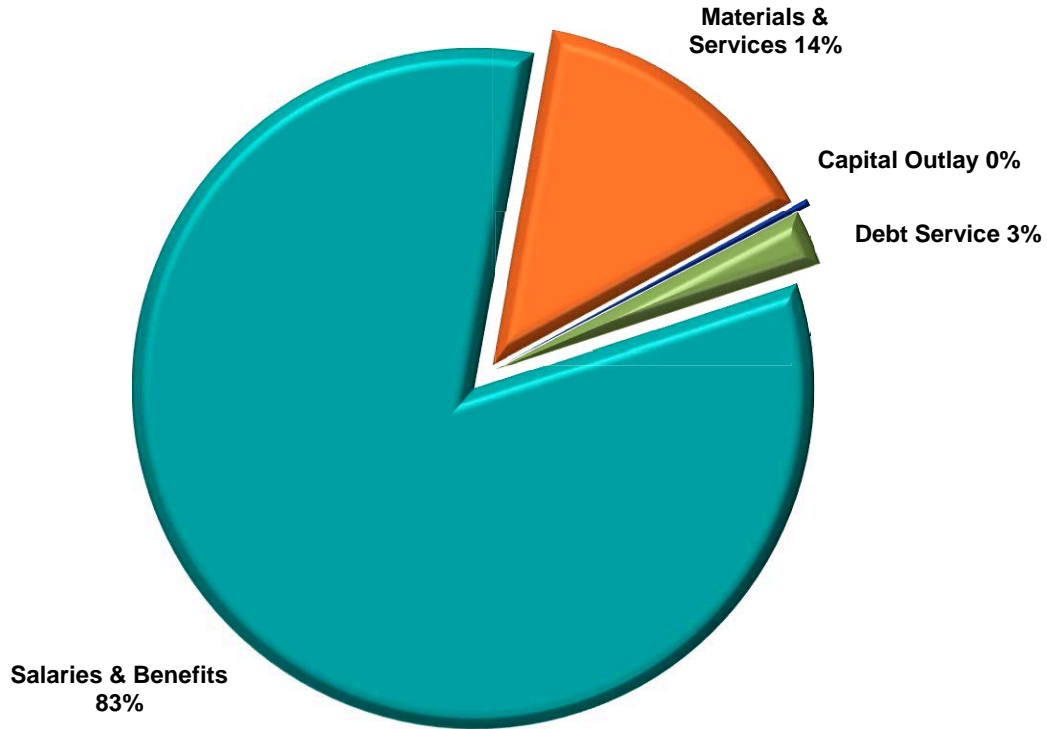
FY 2020-21  
Department Expenditure by Program



Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$3,315,134	\$3,468,413	\$3,562,820	\$3,472,710
Prevention	750,465	887,741	746,839	780,511
Fire Operations	7,617,364	7,487,711	7,323,730	7,456,767
Emergency Medical Services	2,140,412	2,409,053	2,390,871	2,397,519
Support Services	605,705	549,680	475,222	581,712
<b>Total</b>	<b>\$14,429,080</b>	<b>\$14,802,598</b>	<b>\$14,499,482</b>	<b>\$14,689,219</b>
<b>Full-Time Positions</b>	<b>31.2</b>	<b>31.2</b>	<b>31.2</b>	<b>31.2</b>

# Fire Department

FY 2020-21  
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$11,581,214	\$11,830,139	\$11,420,419	\$12,163,018
Materials & Services	2,069,642	2,576,240	2,425,810	2,089,019
Capital Outlay	392,093	10,000	267,034	51,500
Debt Service	386,131	386,219	386,219	385,682
<b>Total</b>	<b>\$14,429,080</b>	<b>\$14,802,598</b>	<b>\$14,499,482</b>	<b>\$14,689,219</b>



# **Community Development**



# City of Manhattan Beach Community Development Department

## Director of Community Development

### ADMINISTRATION

Department  
Administration  
~  
Training  
~  
Budget  
Development  
~  
Intradepartmental  
Special Studies  
~  
Records  
Management

### PLANNING

Housing  
~  
Advance  
Planning Studies  
~  
Current Planning  
~  
Plan Review  
~  
Planning  
Commission  
~  
Historic  
Preservation  
Commission

### BUILDING

Permit Processing  
Center  
~  
Building Plan  
Check  
~  
Building Permits  
~  
Building Inspection  
~  
Code Enforcement  
~  
Board of Building  
Appeals

### TRAFFIC ENGINEERING

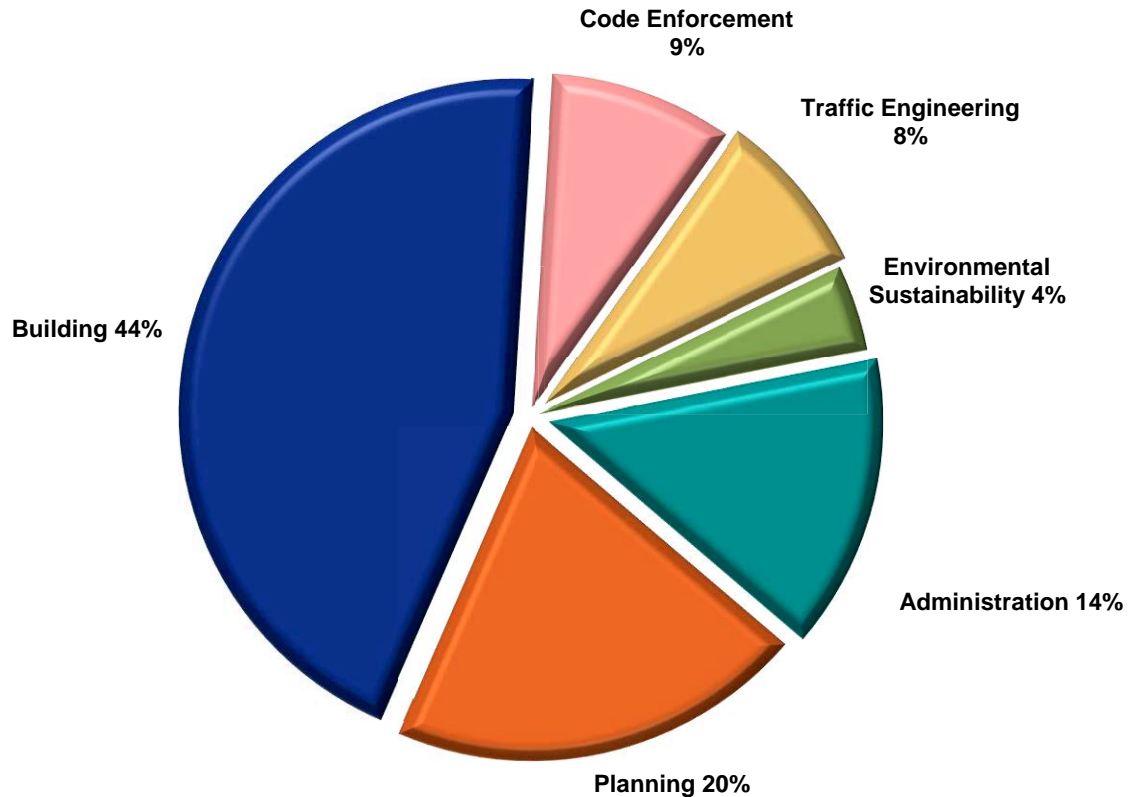
Traffic & Parking  
Requests / Studies  
~  
Right-of-Way  
Permits  
~  
Transportation  
Planning  
~  
Active  
Transportation  
Grants  
~  
Signal  
Maintenance  
~  
Engineering  
& Traffic  
Surveys  
~  
Parking & Public  
Improvements  
Commission

### ENVIRONMENTAL SUSTAINABILITY

Environmental  
Policy &  
Stewardship  
~  
Climate Action  
& Energy  
~  
Plastic Pollution  
Reduction  
~  
Climate Adaptation  
& Resiliency  
~  
Low-Impact  
Development  
& Sustainable  
Building  
~  
Sea Level Rise  
Planning  
~  
Water Conservation  
& Management  
~  
Environmental  
Task Force

# Community Development Department

FY 2020-21  
Department Expenditure by Program



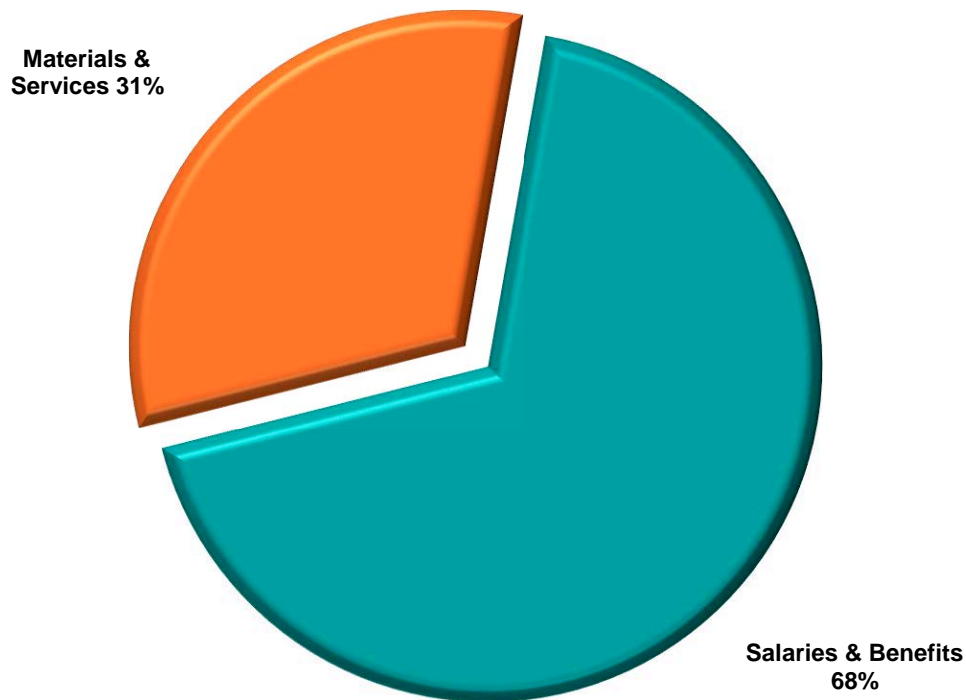
Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$1,064,026	\$834,236	\$868,697	\$798,043
Planning	1,130,753	1,290,275	1,112,925	1,126,496
Building	2,711,046	2,616,163	2,445,150	2,477,650
Code Enforcement	457,161	459,641	466,701	492,885
Traffic Engineering	398,916	430,497	419,209	442,390
Environmental Sustainability	216,017	652,426	316,670	232,110
<b>Total</b>	<b>\$5,977,920</b>	<b>\$6,283,238</b>	<b>\$5,629,352</b>	<b>\$5,569,574</b>

Program Revenues	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Building Permits	\$2,109,627	\$1,815,000	\$1,605,699	\$1,685,983
Other Permits	1,139,373	1,265,140	1,168,640	1,223,440
Plan Check Fees	1,781,421	1,805,000	1,413,663	1,454,900
Plan Filing & Report Fees	673,315	650,000	537,546	455,500
<b>Total</b>	<b>\$5,703,736</b>	<b>\$5,535,140</b>	<b>\$4,725,548</b>	<b>\$4,819,823</b>
<b>Full-Time Positions</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>



# Community Development Department

FY 2020-21  
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$3,689,005	\$3,900,233	\$3,649,800	\$3,764,548
Materials & Services	2,035,473	2,383,005	1,794,552	1,747,788
Capital Outlay	253,442	-	185,000	57,238
<b>Total</b>	<b>\$5,977,920</b>	<b>\$6,283,238</b>	<b>\$5,629,352</b>	<b>\$5,569,574</b>



# Public Works

# City of Manhattan Beach Public Works Department

## Director of Public Works

### ADMINISTRATION

Public Information  
~  
Legislative  
Analysis  
~  
Contract  
Management  
~  
Budget  
Coordination  
~  
Refuse  
~  
Recycling  
~  
Household  
Hazardous Waste  
~  
Special Projects

### MAINTENANCE

Landscape  
Maintenance  
~  
Building  
Maintenance  
~  
Street  
Maintenance  
~  
Parks  
Maintenance  
~  
Street Sweeping  
~  
Fleet Maintenance

### UTILITIES

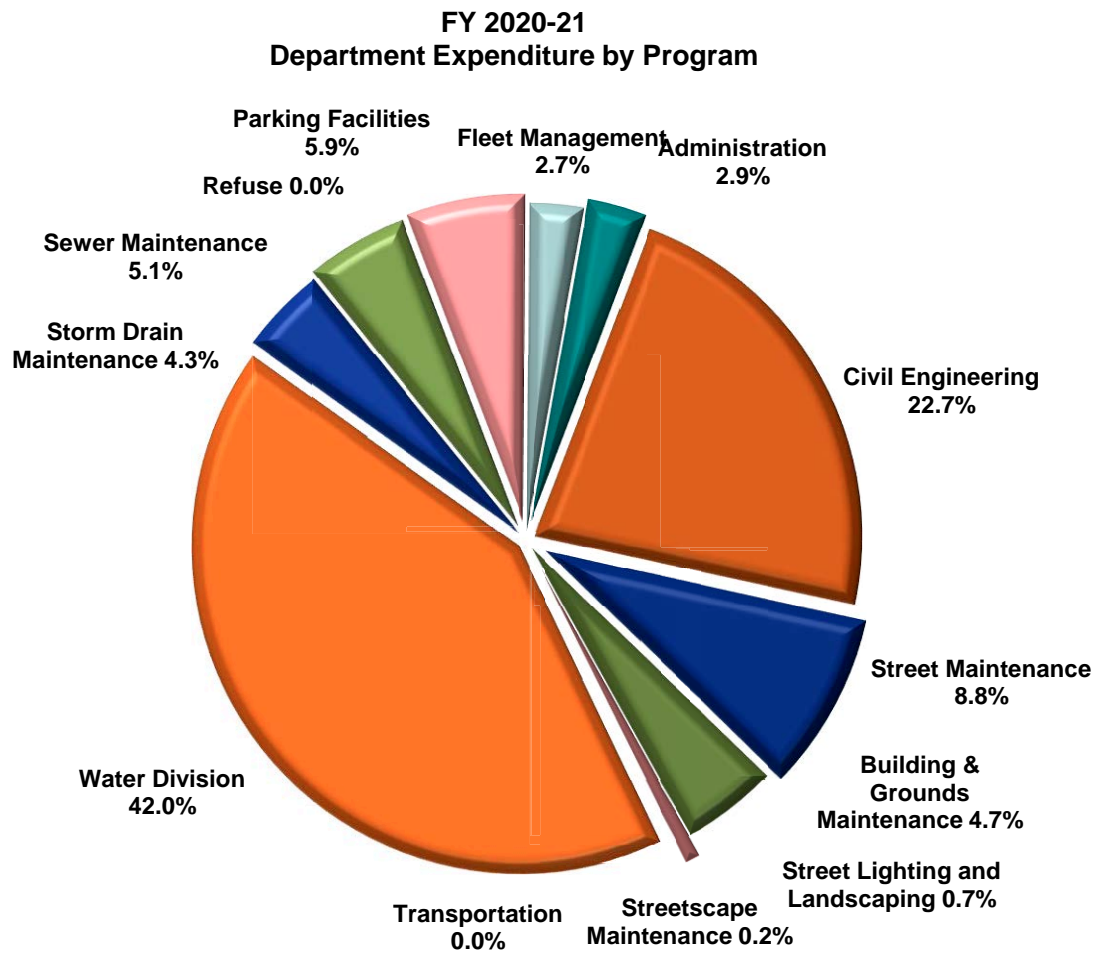
Water Plant  
Operations  
~  
Sewer Maintenance  
~  
Water Maintenance  
~  
Storm Drain  
Maintenance  
~  
Stormwater  
Management  
~  
Parking Meter  
Collection  
Maintenance

### ENGINEERING

Construction  
Management  
~  
Capital  
Improvement  
Program  
~  
Project  
Design  
~  
Infrastructure  
Records  
~  
Public Works  
Inspection

# Public Works Department

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# Public Works Department

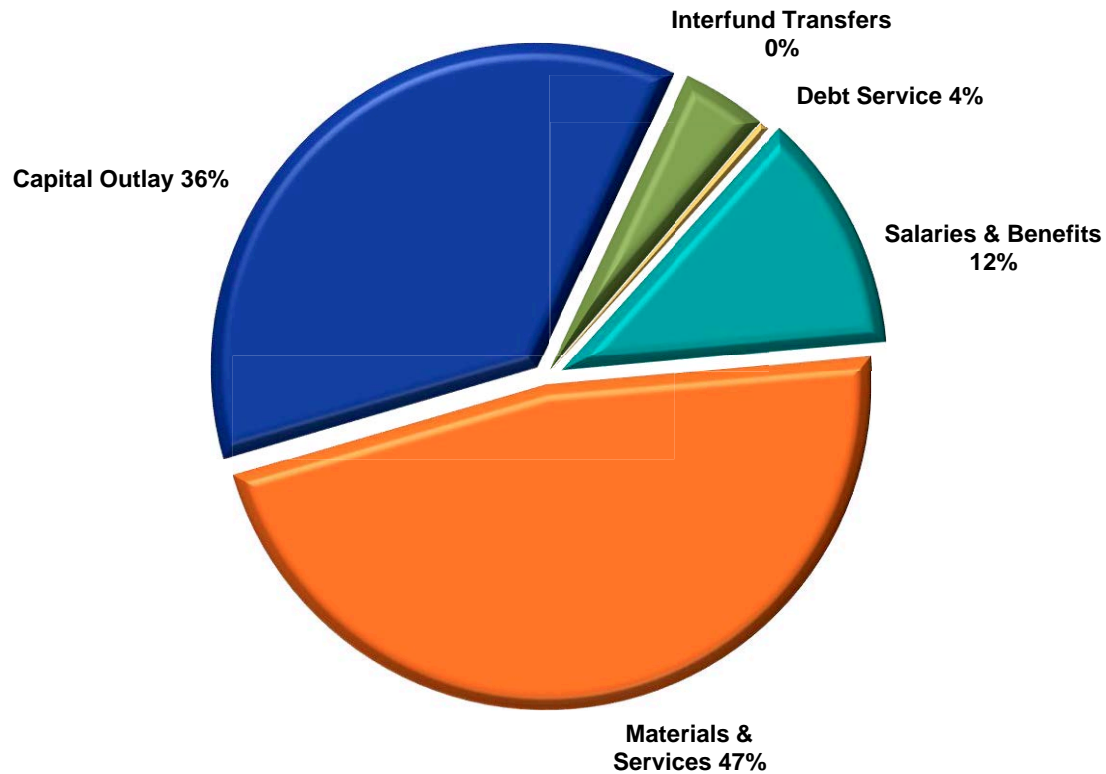


Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$1,257,404	\$1,289,669	\$1,167,240	\$1,847,855
Civil Engineering	6,937,838	5,309,226	14,191,889	14,356,956
Street Maintenance	8,528,288	4,665,884	4,672,978	5,582,001
Building & Grounds Maintenance*	2,833,415	3,202,191	2,898,338	2,993,197
Transportation	2,100	2,100	28,290	673
Street Lighting and Landscaping	428,078	413,093	463,251	453,418
Streetscape Maintenance	102,221	133,708	121,519	122,302
Water Division	12,082,323	13,559,497	12,287,452	26,574,230
Storm Drain Maintenance	891,561	1,639,089	1,135,577	2,697,756
Sewer Maintenance	2,358,343	5,063,346	1,895,285	3,200,081
Refuse	4,095,998	4,949,052	4,212,109	-
Parking Facilities	3,773,034	5,635,250	5,535,950	3,702,326
Fleet Management	2,579,687	2,293,190	2,239,936	1,686,502
<b>Total</b>	<b>\$45,870,290</b>	<b>\$48,155,295</b>	<b>\$50,849,814</b>	<b>\$63,217,297</b>

Enterprise Revenues	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Water	\$17,000,149	\$15,646,664	\$16,085,719	\$16,075,000
Stormwater	397,172	368,633	791,464	789,484
Wastewater	3,914,763	3,524,488	3,829,777	3,729,000
Refuse	4,201,932	4,354,992	4,193,968	-
Parking	3,109,809	4,299,078	3,947,684	4,306,000
State & County Lots	1,539,656	1,846,933	1,734,904	1,864,500
<b>Total</b>	<b>\$30,163,481</b>	<b>\$30,040,788</b>	<b>\$30,583,516</b>	<b>\$26,763,984</b>
<b>Full-Time Positions</b>	<b>62</b>	<b>62</b>	<b>63</b>	<b>64</b>

# Public Works Department

FY 2020-21  
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$6,893,824	\$7,686,984	\$6,837,891	\$7,551,809
Materials & Services	24,294,635	24,879,660	32,411,040	29,656,796
Capital Outlay	13,075,531	12,889,451	8,872,319	23,037,071
Debt Service	1,596,078	2,552,088	2,488,564	2,659,391
Interfund Transfers	10,222	147,112	240,000	312,230
<b>Total</b>	<b>\$45,870,290</b>	<b>\$48,155,295</b>	<b>\$50,849,814</b>	<b>\$63,217,297</b>





# **Information Technology**



# City of Manhattan Beach Information Technology Department

**Director of  
Information Technology**

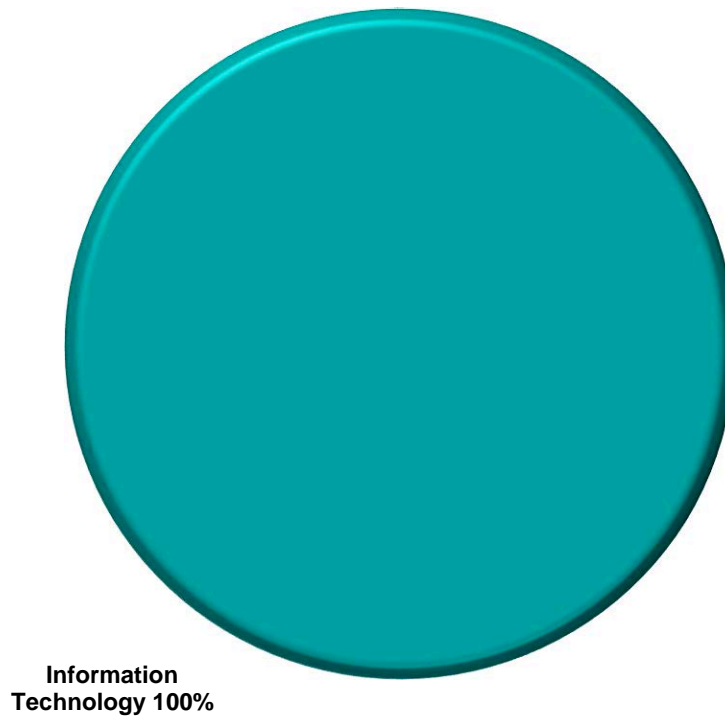
**INFORMATION  
TECHNOLOGY**

Network  
Infrastructure  
~  
Website Services  
~  
Network Security  
~  
Communications  
~  
Broadcasting &  
Audio Visual  
~  
Hardware &  
Software  
~  
Helpdesk  
~  
Geographic  
Information  
Systems

# Information Technology Department

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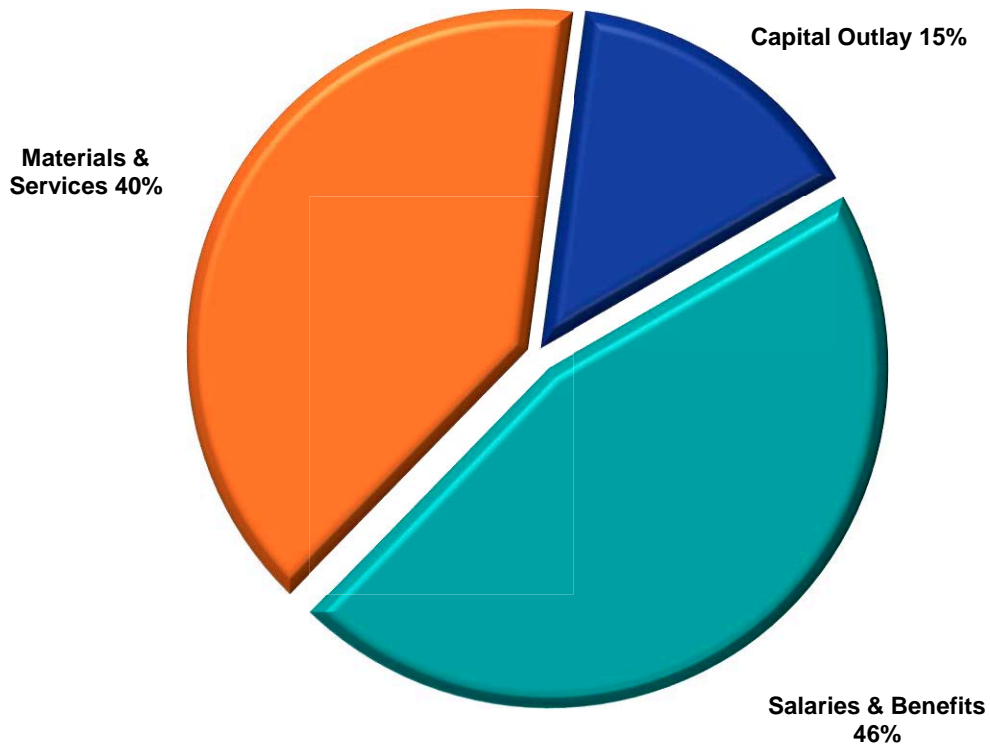
## FY 2020-21 Department Expenditure by Program



Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Information Technology	2,736,024	3,229,296	3,898,647	3,469,683
<b>Total</b>	<b>\$2,736,024</b>	<b>\$3,229,296</b>	<b>\$3,898,647</b>	<b>\$3,469,683</b>
<b>Full-Time Positions</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

# Information Technology Department

FY 2020-21  
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$1,433,764	\$1,534,108	\$1,450,560	\$1,582,672
Materials & Services	1,054,348	1,442,206	1,396,175	1,382,162
Capital Outlay	247,912	252,982	1,051,912	504,849
<b>Total</b>	<b>\$2,736,024</b>	<b>\$3,229,296</b>	<b>\$3,898,647</b>	<b>\$3,469,683</b>



## **Five Year Forecast**

# FIVE YEAR FORECAST

# All Funds

## FY 2020-2021 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>	\$8,276,741	\$73,076,730	(\$71,996,986)	(\$754,918)	(\$479,350)	(\$73,231,254)	\$8,122,217	\$358,636	\$6,290,264		\$6,290,264
Transfer from County Lots Parking Fund								296,423			
Transfer to Street Lighting Fund								(\$185,802)			
Transfer to Stormwater Fund								(1,782,459)			
Transfer to Prop A Fund								(268,751)			
Transfer to Pension Rate Stabilization Fund								(250,000)			
Financial Policy Designation	15,004,887						15,004,887	(358,636)	14,646,251	14,646,251	
Reserve for Economic Uncertainty	4,000,000						4,000,000		4,000,000	4,000,000	
<b>Total General Fund Balance</b>	<b>\$27,281,628</b>	<b>\$73,076,730</b>	<b>(\$71,996,986)</b>	<b>(\$754,918)</b>	<b>(\$479,350)</b>	<b>(\$73,231,254)</b>	<b>\$27,127,104</b>	<b>(\$2,190,589)</b>	<b>\$24,936,515</b>	<b>\$18,646,251</b>	<b>\$6,290,264</b>
<b>Special Revenue Funds</b>											
Street Lighting & Landscape	-	\$389,918	(\$540,720)	(\$35,000)	-	(\$575,720)	(\$185,802)	\$185,802	-		-
Gas Tax	65,183	1,397,358	(7,979)	(755,000)	-	(762,979)	699,562		\$699,562		\$699,562
Asset Forfeiture & Safety Grants	245,706	5,000	(147,900)	-	-	(147,900)	102,806		102,806		102,806
Police Safety Grants	229,024	143,000	(142,000)	-	-	(142,000)	230,024		230,024		230,024
Prop A	-	673,061	(941,812)	-	-	(941,812)	(268,751)	268,751	-		-
Prop C	449,389	580,608	(111,711)	(800,000)	-	(911,711)	118,286		118,286		118,286
AB 2766	64,221	47,000	(673)	-	-	(673)	110,548		110,548		110,548
Measure R	936,899	943,497	(7,979)	(1,260,000)	-	(1,267,979)	612,417		612,417		612,417
Measure M	747,451	425,518	(7,979)	(640,000)	-	(647,979)	524,990		524,990		524,990
<b>Total Special Revenue Funds Balance</b>	<b>\$2,737,872</b>	<b>\$4,604,960</b>	<b>(\$1,908,753)</b>	<b>(\$3,490,000)</b>	<b>-</b>	<b>(\$5,398,753)</b>	<b>\$1,944,079</b>	<b>\$454,553</b>	<b>\$2,398,632</b>	<b>-</b>	<b>\$2,398,632</b>
<b>Capital Project Funds</b>											
Capital Improvement Fund	\$1,086,945	\$1,484,796	(\$127,670)	(\$650,000)	(\$771,364)	(\$1,549,034)	\$1,022,707		\$1,022,707	-	\$1,022,707
Underground Utility Construction Fund	10,002,281	-	(\$9,216,133)	-	-	(\$9,216,133)	786,148		786,148		786,148
<b>Total Capital Project Funds Balance</b>	<b>\$11,089,226</b>	<b>\$1,484,796</b>	<b>(\$9,343,803)</b>	<b>(\$650,000)</b>	<b>(\$771,364)</b>	<b>(\$10,765,167)</b>	<b>\$1,808,855</b>	<b>-</b>	<b>\$1,808,855</b>	<b>-</b>	<b>\$1,808,855</b>
<b>Enterprise Funds</b>											
Water*	\$11,065,322	\$16,075,000	(\$11,231,455)	(\$15,170,691)	(\$172,084)	(\$26,574,230)	\$566,091		\$566,091	566,091	-
Stormwater*	125,813	789,484	(987,756)	(1,710,000)	-	(2,697,756)	(1,782,459)	1,782,459	-	-	-
Wastewater	3,298,295	3,729,000	(1,702,754)	(1,412,661)	(84,666)	(3,200,081)	3,827,214		3,827,214	595,807	3,231,407
Parking	235,177	4,306,000	(1,699,899)	(4,719)	(711,213)	(2,415,831)	2,125,347		2,125,347	803,704	1,321,643
County Parking Lots	-	1,043,500	(175,077)	-	(572,000)	(747,077)	296,423	(296,423)	-	-	-
State Pier & Parking	526,981	821,000	(539,418)	-	-	(539,418)	808,563		808,563	179,806	628,757
<b>Enterprise Fund Reserves:</b>							-				
North Manhattan Beach BID Reserve	371,598	-	-	-	-	-	371,598	-	371,598	371,598	
<b>Total Enterprise Funds Balance</b>	<b>\$15,623,186</b>	<b>\$26,763,984</b>	<b>(\$16,336,359)</b>	<b>(\$18,298,071)</b>	<b>(\$1,539,963)</b>	<b>(\$36,174,393)</b>	<b>\$6,212,777</b>	<b>\$1,486,036</b>	<b>\$7,698,813</b>	<b>\$2,517,005</b>	<b>\$5,181,808</b>

\* Not meeting current Financial Reserve Policy.



# FIVE YEAR FORECAST

All Funds

## FY 2020-2021 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>Internal Service Funds</b>											
Insurance Reserve	\$4,996,293	\$7,203,980	(\$6,746,975)	-	-	(\$6,746,975)	\$5,453,298		\$5,453,298	\$2,000,000	\$3,453,298
Information Technology	795,584	2,814,340	(2,964,834)	(504,849)	-	(3,469,683)	140,241		140,241		140,241
Fleet Management	3,296,306	25,000	(1,227,502)	(459,000)	-	(1,686,502)	1,634,805		1,634,805		1,634,805
Building Maintenance & Operations	(94,238)	2,082,725	(1,972,242)	-	-	(1,972,242)	16,245		16,245		16,245
<b>Total Insurance Service Funds Balance</b>	<b>\$8,993,945</b>	<b>\$12,126,045</b>	<b>(\$12,911,553)</b>	<b>(\$963,849)</b>	<b>-</b>	<b>(\$13,875,402)</b>	<b>\$7,244,589</b>	<b>-</b>	<b>\$7,244,589</b>	<b>\$2,000,000</b>	<b>\$5,244,589</b>
<b>Trust &amp; Agency Funds</b>											
Underground Assessment Fund 2018 F	\$1,255,966	\$732,532	-	-	(\$717,050)	(\$717,050)	\$1,271,448		\$1,271,448	\$1,271,448	-
Underground Assessment Fund 19-12 i	-	614,943	-	-	(282,099)	(282,099)	332,844		332,844	332,844	-
Underground Assessment Fund 19-4	-	340,513	-	-	(120,279)	(120,279)	220,234		220,234	220,234	-
Post-Employment Benefits Trust Fund	95,382	220,000	(241,000)	-	-	(241,000)	74,382		74,382	74,382	-
Pension Rate Stabilization Fund	1,373,946	50,000	-	-	-	-	1,423,946	250,000	1,673,946	1,673,946	-
<b>Total Trust Agency Funds Balance</b>	<b>\$2,725,294</b>	<b>\$1,957,988</b>	<b>(\$241,000)</b>	<b>-</b>	<b>(\$1,119,428)</b>	<b>(\$1,360,428)</b>	<b>\$3,322,854</b>	<b>\$250,000</b>	<b>\$3,572,854</b>	<b>\$3,572,854</b>	<b>-</b>
<b>Grand Total</b>	<b>\$68,451,151</b>	<b>\$120,014,503</b>	<b>(\$112,738,454)</b>	<b>(\$24,156,838)</b>	<b>(\$3,910,105)</b>	<b>(\$140,805,397)</b>	<b>\$47,660,257</b>	<b>-</b>	<b>\$47,660,257</b>	<b>\$26,736,110</b>	<b>\$20,924,147</b>

\* Not meeting current Financial Reserve Policy.

# FIVE YEAR FORECAST

All Funds

## FY 2021-2022 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>General Fund Undesignated</b>	\$6,290,264	\$75,234,651	(\$76,369,126)	-	(\$478,300)	(\$76,847,426)	\$4,677,489	(\$723,234)	\$2,591,374		\$2,591,374
Transfer from County Lots Parking Fund								294,586			
Transfer to Street Lighting Fund								(168,137)			
Transfer to Stormwater Fund								(917,578)			
Transfer to Prop A Fund								(321,753)			
Transfer to Pension Rate Stabilization Fund								(250,000)			
Financial Policy Designation	14,646,251						14,646,251	723,234	15,369,485	15,369,485	
Reserve for Economic Uncertainty	4,000,000						4,000,000		4,000,000	4,000,000	
<b>Total General Fund Balance</b>	<b>\$24,936,515</b>	<b>\$75,234,651</b>	<b>(\$76,369,126)</b>	<b>-</b>	<b>(\$478,300)</b>	<b>(\$76,847,426)</b>	<b>\$23,323,740</b>	<b>(\$1,362,881)</b>	<b>\$21,960,859</b>	<b>\$19,369,485</b>	<b>\$2,591,374</b>
<b>Special Revenue Funds</b>											
Street Lighting & Landscape	-	\$408,925	(\$542,061)	(\$35,000)	-	(\$577,061)	(\$168,137)	\$168,137	-		-
Gas Tax	\$699,562	1,370,489	(20,000)	(1,985,000)	-	(2,005,000)	65,050		\$65,050		\$65,050
Asset Forfeiture & Safety Grants	102,806	5,075	-	-	-	-	107,881		107,881		107,881
Police Safety Grants	230,024	143,060	(125,000)	-	-	(125,000)	248,084		248,084		248,084
Prop A	-	705,860	(1,027,613)	-	-	(1,027,613)	(321,753)	321,753	-		-
Prop C	118,286	611,838	(40,000)	-	-	(40,000)	690,124		690,124		690,124
AB 2766	110,548	47,475	(686)	-	-	(686)	157,337		157,337		157,337
Measure R	612,417	422,692	(25,000)	-	-	(25,000)	1,010,109		1,010,109		1,010,109
Measure M	524,990	446,794	(50,000)	(600,000)	-	(650,000)	321,784		321,784		321,784
<b>Total Special Revenue Funds Balance</b>	<b>\$2,398,632</b>	<b>\$4,162,208</b>	<b>(\$1,830,361)</b>	<b>(\$2,620,000)</b>	<b>-</b>	<b>(\$4,450,361)</b>	<b>\$2,110,479</b>	<b>\$489,889</b>	<b>\$2,600,369</b>	<b>-</b>	<b>\$2,600,369</b>
<b>Capital Project Funds</b>											
Capital Improvement Fund	\$1,022,707	\$1,538,107	(\$127,670)	(\$1,400,000)	(\$770,237)	(\$2,297,907)	\$262,907		\$262,907	-	\$262,907
Underground Utility Construction Fund	786,148	-	(75,000)	-	-	(75,000)	711,148		711,148		711,148
<b>Total Capital Project Funds Balance</b>	<b>\$1,808,855</b>	<b>\$1,538,107</b>	<b>(\$202,670)</b>	<b>(\$1,400,000)</b>	<b>(\$770,237)</b>	<b>(\$2,372,907)</b>	<b>\$974,055</b>	<b>-</b>	<b>\$974,055</b>	<b>-</b>	<b>\$974,055</b>
<b>Enterprise Funds</b>											
Water*	\$566,091	\$16,094,950	(\$11,496,063)	(\$3,758,925)	(\$174,463)	(\$15,429,451)	\$1,231,590		\$1,231,590	1,231,590	-
Stormwater*	-	790,069	(997,646)	(710,000)	-	(1,707,646)	(917,578)	917,578	-	-	-
Wastewater	3,827,214	3,738,710	(1,814,495)	(1,108,925)	(85,837)	(3,009,257)	4,556,667		4,556,667	633,444	3,923,223
Refuse	-	-	-	-	-	-	-		-	-	-
Parking	2,125,347	4,313,735	(1,741,716)	-	(716,812)	(2,458,528)	3,980,554	(300,000)	3,680,554	819,509	2,861,044
County Parking Lots	-	1,043,500	(176,914)	-	(572,000)	(748,914)	294,586	(294,586)	-	-	-
State Pier & Parking*	808,563	821,310	(468,781)	(1,400,000)	-	(1,868,781)	(238,907)	300,000	61,093	61,093	-
<b>Enterprise Fund Reserves:</b>											
North Manhattan Beach BID Reserve	371,598	-	-	-	-	-	371,598		371,598	371,598	
<b>Total Enterprise Funds Balance</b>	<b>\$7,698,813</b>	<b>\$26,802,274</b>	<b>(\$16,695,615)</b>	<b>(\$6,977,850)</b>	<b>(\$1,549,112)</b>	<b>(\$25,222,577)</b>	<b>\$9,278,509</b>	<b>\$622,992</b>	<b>\$9,901,501</b>	<b>\$3,117,233</b>	<b>\$6,784,268</b>

# FIVE YEAR FORECAST

All Funds

## FY 2021-2022 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>Internal Service Funds</b>											
Insurance Reserve	\$5,453,298	\$7,296,559	(\$6,842,621)	-	-	(\$6,842,621)	\$5,907,236		\$5,907,236	\$2,000,000	\$3,907,236
Information Technology	140,241	2,930,763	(2,730,763)	(200,000)	-	(2,930,763)	140,241		140,241		140,241
Fleet Management	1,634,805	2,266,605	(1,245,771)	(1,250,000)	-	(2,495,771)	1,405,639		1,405,639		1,405,639
Building Maintenance & Operations	16,245	2,103,780	(2,062,144)	-	-	(2,062,144)	57,881		57,881		57,881
<b>Total Insurance Service Funds Balance</b>	<b>\$7,244,589</b>	<b>\$14,597,707</b>	<b>(\$12,881,299)</b>	<b>(\$1,450,000)</b>	<b>-</b>	<b>(\$14,331,299)</b>	<b>\$7,510,997</b>	<b>-</b>	<b>\$7,510,997</b>	<b>\$2,000,000</b>	<b>\$5,510,997</b>
<b>Trust &amp; Agency Funds</b>											
Underground Assessment Fund 2018 F	\$1,271,448	\$769,159	-	-	(\$708,650)	(\$708,650)	\$1,331,957		\$1,331,957	\$1,331,957	-
Underground Assessment Fund 19-12	332,844	624,167	-	-	(289,000)	(289,000)	668,011	-	668,011	668,011	-
Underground Assessment Fund 19-4	220,234	345,621	-	-	(125,200)	(125,200)	440,655	-	440,655	440,655	-
Post-Employment Benefits Trust Fund	74,382	214,530	(222,580)	-	-	(222,580)	66,332		66,332	66,332	-
Pension Rate Stabilization Fund	1,673,946	50,750	-	-	-	-	1,724,696	250,000	1,974,696	1,974,696	-
<b>Total Trust Agency Funds Balance</b>	<b>\$3,572,854</b>	<b>\$2,004,226</b>	<b>(\$222,580)</b>	<b>-</b>	<b>(\$1,122,850)</b>	<b>(\$1,345,430)</b>	<b>\$4,231,650</b>	<b>\$250,000</b>	<b>\$4,481,650</b>	<b>\$4,481,650</b>	<b>-</b>
<b>Grand Total</b>	<b>\$47,660,257</b>	<b>\$124,339,172</b>	<b>(\$108,201,650)</b>	<b>(\$12,447,850)</b>	<b>(\$3,920,499)</b>	<b>(\$124,569,999)</b>	<b>\$47,429,430</b>	<b>-</b>	<b>\$47,429,430</b>	<b>\$28,968,368</b>	<b>\$18,461,062</b>

\* Not meeting current Financial Reserve Policy.

\$5,311,387

# FIVE YEAR FORECAST

All Funds

## FY 2022-2023 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2022 Opening Balance	FY 2023 Estimated Revenues	FY 2023 Operating Expenditures	FY 2023 Capital Equip & Projects	FY 2023 Debt Service Payments	FY 2023 Total Expenditures	FY 2023 Fund Balance Before Xfers	FY 2023 Fund Transfers	06/30/2023 Total Fund Balance	06/30/2023 Reserves & Designations	06/30/2023 Unreserved Balance
<b>General Fund Undesignated</b>	\$2,591,374	\$77,695,404	(\$79,052,141)	-	(\$480,200)	(\$79,532,341)	\$754,437	(\$536,983)	(\$1,175,481)		-
Transfer from County Lots Parking Fund								291,252			
Transfer to Street Lighting Fund								(166,885)			
Transfer to Stormwater Fund								(934,466)			
Transfer to Prop A Fund								(332,836)			
Transfer to Pension Rate Stabilization Fund								(250,000)			
Financial Policy Designation	15,369,485						15,369,485	536,983	15,906,468	15,906,468	
Reserve for Economic Uncertainty	4,000,000						4,000,000		4,000,000	2,824,519	
<b>Total General Fund Balance</b>	<b>\$21,960,859</b>	<b>\$77,695,404</b>	<b>(\$79,052,141)</b>	<b>-</b>	<b>(\$480,200)</b>	<b>(\$79,532,341)</b>	<b>\$20,123,922</b>	<b>(\$1,392,935)</b>	<b>\$18,730,987</b>	<b>\$18,730,987</b>	<b>-</b>
<b>Special Revenue Funds</b>											
Street Lighting & Landscape	-	\$416,980	(\$548,865)	(\$35,000)	-	(\$583,865)	(\$166,885)	\$166,885	-		-
Gas Tax	\$65,050	1,384,346	(20,000)	(715,000)	-	(735,000)	714,396		\$714,396		\$714,396
Asset Forfeiture & Safety Grants	107,881	5,151	-	-	-	-	113,032		113,032		113,032
Police Safety Grants	248,084	143,121	(125,000)	-	-	(125,000)	266,204		266,204		266,204
Prop A	-	719,880	(1,052,715)	-	-	(1,052,715)	(332,836)	332,836	-		-
Prop C	690,124	623,644	(40,000)	(1,200,000)	-	(1,240,000)	73,769		73,769		73,769
AB 2766	157,337	47,955	(700)	-	-	(700)	204,591		204,591		204,591
Measure R	1,010,109	431,004	(50,000)	(1,250,000)	-	(1,300,000)	141,112		141,112		141,112
Measure M	321,784	455,730	(25,000)	-	-	(25,000)	752,514		752,514		752,514
<b>Total Special Revenue Funds Balance</b>	<b>\$2,600,369</b>	<b>\$4,227,810</b>	<b>(\$1,862,281)</b>	<b>(\$3,200,000)</b>	<b>-</b>	<b>(\$5,062,281)</b>	<b>\$1,765,898</b>	<b>\$499,721</b>	<b>\$2,265,619</b>	<b>-</b>	<b>\$2,265,619</b>
<b>Capital Project Funds</b>											
Capital Improvement Fund	\$262,907	\$1,578,364	(\$127,670)	(\$800,000)	(\$768,663)	(\$1,696,333)	\$144,937		\$144,937	-	\$144,937
Underground Utility Construction Fund	711,148	-	-	-	-	-	711,148		711,148		711,148
<b>Total Capital Project Funds Balance</b>	<b>\$974,055</b>	<b>\$1,578,364</b>	<b>(\$127,670)</b>	<b>(\$800,000)</b>	<b>(\$768,663)</b>	<b>(\$1,696,333)</b>	<b>\$856,085</b>	<b>-</b>	<b>\$856,085</b>	<b>-</b>	<b>\$856,085</b>
<b>Enterprise Funds</b>											
Water*	\$1,231,590	\$16,115,316	(\$11,710,189)	(\$4,974,104)	(\$175,871)	(\$16,860,164)	\$486,742		\$486,742	486,742	-
Stormwater*	-	790,664	(1,015,129)	(710,000)	-	(1,725,129)	(934,466)	934,466	-	-	-
Wastewater	4,556,667	3,748,765	(1,842,920)	(4,184,713)	(86,529)	(6,114,162)	2,191,270		2,191,270	643,150	1,548,120
Refuse	-	-	-	-	-	-	-		-	-	-
Parking	3,680,554	4,317,508	(1,767,088)	(150,000)	(709,463)	(2,626,551)	5,371,512		5,371,512	825,517	4,545,995
County Parking Lots	-	1,043,500	(180,248)	-	(572,000)	(752,248)	291,252	(291,252)	-	-	-
State Pier & Parking	61,093	821,625	(477,464)	-	-	(477,464)	405,254		405,254	159,155	246,099
<b>Enterprise Fund Reserves:</b>											
North Manhattan Beach BID Reserve	371,598	-	-	-	-	-	371,598		371,598	371,598	
<b>Total Enterprise Funds Balance</b>	<b>\$9,901,501</b>	<b>\$26,837,377</b>	<b>(\$16,993,038)</b>	<b>(\$10,018,816)</b>	<b>(\$1,543,863)</b>	<b>(\$28,555,717)</b>	<b>\$8,183,161</b>	<b>\$643,214</b>	<b>\$8,826,375</b>	<b>\$2,486,160</b>	<b>\$6,340,215</b>

# FIVE YEAR FORECAST

All Funds

## FY 2022-2023 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2022 Opening Balance	FY 2023 Estimated Revenues	FY 2023 Operating Expenditures	FY 2023 Capital Equip & Projects	FY 2023 Debt Service Payments	FY 2023 Total Expenditures	FY 2023 Fund Balance Before Xfers	FY 2023 Fund Transfers	06/30/2023 Total Fund Balance	06/30/2023 Reserves & Designations	06/30/2023 Unreserved Balance
<b>Internal Service Funds</b>											
Insurance Reserve	\$5,907,236	\$7,441,990	(\$7,043,668)	-	-	(\$7,043,668)	\$6,305,558		\$6,305,558	\$2,000,000	\$4,305,558
Information Technology	140,241	3,003,690	(2,803,690)	(200,000)	-	(3,003,690)	140,241		140,241		140,241
Fleet Management	1,405,639	2,311,437	(1,278,045)	(1,250,000)	-	(2,528,045)	1,189,031		1,189,031		1,189,031
Building Maintenance & Operations	57,881	2,145,855	(2,112,485)	-	-	(2,112,485)	91,252		91,252		91,252
<b>Total Insurance Service Funds Balance</b>	<b>\$7,510,997</b>	<b>\$14,902,972</b>	<b>(\$13,237,888)</b>	<b>(\$1,450,000)</b>	<b>-</b>	<b>(\$14,687,888)</b>	<b>\$7,726,082</b>	<b>-</b>	<b>\$7,726,082</b>	<b>\$2,000,000</b>	<b>\$5,726,082</b>
<b>Trust &amp; Agency Funds</b>											
Underground Assessment Fund	\$1,331,957	\$784,542	-	-	(\$700,200)	(\$700,200)	\$1,416,299		\$1,416,299	\$1,416,299	-
Underground Assessment Fund 19-12	668,011	633,530	-	-	(289,000)	(289,000)	1,012,541		1,012,541	1,012,541	-
Underground Assessment Fund 19-4	440,655	350,805	-	-	(125,200)	(125,200)	666,260		666,260	666,260	-
Post-Employment Benefits Trust Fund	66,332	215,065	(223,792)	-	-	(223,792)	57,605		57,605	57,605	-
Pension Rate Stabilization Fund	1,974,696	51,511	-	-	-	-	2,026,207	250,000	2,276,207	2,276,207	-
<b>Total Trust Agency Funds Balance</b>	<b>\$4,481,650</b>	<b>\$2,035,453</b>	<b>(\$223,792)</b>	<b>-</b>	<b>(\$1,114,400)</b>	<b>(\$1,338,192)</b>	<b>\$5,178,912</b>	<b>\$250,000</b>	<b>\$5,428,912</b>	<b>\$5,428,912</b>	<b>-</b>
<b>Grand Total</b>	<b>\$47,429,430</b>	<b>\$127,277,379</b>	<b>(\$111,496,809)</b>	<b>(\$15,468,816)</b>	<b>(\$3,907,126)</b>	<b>(\$130,872,751)</b>	<b>\$43,834,059</b>	<b>-</b>	<b>\$43,834,059</b>	<b>\$28,646,059</b>	<b>\$15,188,000</b>

\* Not meeting current Financial Reserve Policy.

# FIVE YEAR FORECAST

# All Funds

## FY 2023-2024 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2023 Opening Balance	FY 2024 Estimated Revenues	FY 2024 Operating Expenditures	FY 2024 Capital Equip & Projects	FY 2024 Debt Service Payments	FY 2024 Total Expenditures	FY 2024 Fund Balance Before Xfers	FY 2024 Fund Transfers	06/30/2024 Total Fund Balance	06/30/2024 Reserves & Designations	06/30/2024 Unreserved Balance
<b>General Fund Undesignated</b>	-	\$79,967,923	(\$81,355,486)	-	(\$476,600)	(\$81,832,086)	(\$1,864,163)	(\$459,949)	(\$3,746,513)		-
Transfer from County Lots Parking Fund								287,915			
Transfer to Street Lighting Fund								(165,570)			
Transfer to Stormwater Fund								(951,507)			
Transfer to Prop A Fund								(343,238)			
Transfer to Pension Rate Stabilization Fund								(250,000)			
Financial Policy Designation*	15,906,468						15,906,468	459,949	16,366,416	15,444,423	
Reserve for Economic Uncertainty	2,824,519						2,824,519		2,824,519	-	
<b>Total General Fund Balance</b>	<b>\$18,730,987</b>	<b>\$79,967,923</b>	<b>(\$81,355,486)</b>	<b>-</b>	<b>(\$476,600)</b>	<b>(\$81,832,086)</b>	<b>\$16,866,824</b>	<b>(\$1,422,401)</b>	<b>\$15,444,423</b>	<b>\$15,444,423</b>	<b>-</b>
<b>Special Revenue Funds</b>											
Street Lighting & Landscape	-	\$425,195	(\$555,764)	(\$35,000)	-	(\$590,764)	(\$165,570)	\$165,570	-		-
Gas Tax	\$714,396	1,398,344	(20,000)	(1,825,000)	-	(1,845,000)	267,740		\$267,740		\$267,740
Asset Forfeiture & Safety Grants	113,032	5,228	-	-	-	-	118,260		118,260		118,260
Police Safety Grants	266,204	143,183	(125,000)	-	-	(125,000)	284,387		284,387		284,387
Prop A	-	734,181	(1,077,419)	-	-	(1,077,419)	(343,238)	343,238	-		-
Prop C	73,769	635,680	(40,000)	-	-	(40,000)	669,448		669,448		669,448
AB 2766	204,591	48,440	(714)	-	-	(714)	252,317		252,317		252,317
Measure R	141,112	439,479	(25,000)	-	-	(25,000)	555,592		555,592		555,592
Measure M	752,514	464,844	(50,000)	(800,000)	-	(850,000)	367,358		367,358		367,358
<b>Total Special Revenue Funds Balance</b>	<b>\$2,265,619</b>	<b>\$4,294,573</b>	<b>(\$1,893,898)</b>	<b>(\$2,660,000)</b>	<b>-</b>	<b>(\$4,553,898)</b>	<b>\$2,006,294</b>	<b>\$508,808</b>	<b>\$2,515,102</b>	<b>-</b>	<b>\$2,515,102</b>
<b>Capital Project Funds</b>											
Capital Improvement Fund	\$144,937	\$1,623,172	(\$127,670)	(\$800,000)	(\$763,763)	(\$1,691,433)	\$76,676		\$76,676	-	\$76,676
Underground Utility Construction Fund	711,148	-	-	-	-	-	711,148		711,148		711,148
<b>Total Capital Project Funds Balance</b>	<b>\$856,085</b>	<b>\$1,623,172</b>	<b>(\$127,670)</b>	<b>(\$800,000)</b>	<b>(\$763,763)</b>	<b>(\$1,691,433)</b>	<b>\$787,824</b>	<b>-</b>	<b>\$787,824</b>	<b>-</b>	<b>\$787,824</b>
<b>Enterprise Funds</b>											
Water*	\$486,742	\$16,136,106	(\$11,926,569)	(\$4,084,286)	(\$172,989)	(\$16,183,844)	\$439,004		\$439,004	439,004	-
Stormwater*	-	791,270	(1,032,777)	(710,000)	-	(1,742,777)	(951,507)	951,507	-	-	-
Wastewater	2,191,270	3,759,178	(1,871,197)	(1,509,286)	(85,111)	(3,465,593)	2,484,855		2,484,855	652,103	1,832,752
Refuse	-	-	-	-	-	-	-		-	-	-
Parking	5,371,512	4,321,351	(1,792,686)	(800,000)	(718,863)	(3,311,549)	6,381,314	300,000	6,681,314	837,183	5,844,131
County Parking Lots	-	1,043,500	(183,585)	-	(572,000)	(755,585)	287,915	(287,915)	-	-	-
State Pier & Parking	405,254	821,944	(486,253)	-	-	(486,253)	740,945	(300,000)	440,945	162,084	278,860
<b>Enterprise Fund Reserves:</b>											
North Manhattan Beach BID Reserve	371,598	-	-	-	-	-	371,598		371,598	371,598	
<b>Total Enterprise Funds Balance</b>	<b>\$8,826,375</b>	<b>\$26,873,349</b>	<b>(\$17,293,067)</b>	<b>(\$7,103,571)</b>	<b>(\$1,548,963)</b>	<b>(\$25,945,601)</b>	<b>\$9,754,123</b>	<b>\$663,592</b>	<b>\$10,417,715</b>	<b>\$2,461,971</b>	<b>\$7,955,744</b>

# FIVE YEAR FORECAST

All Funds

## FY 2023-2024 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2023 Opening Balance	FY 2024 Estimated Revenues	FY 2024 Operating Expenditures	FY 2024 Capital Equip & Projects	FY 2024 Debt Service Payments	FY 2024 Total Expenditures	FY 2024 Fund Balance Before Xfers	FY 2024 Fund Transfers	06/30/2024 Total Fund Balance	06/30/2024 Reserves & Designations	06/30/2024 Unreserved Balance
<b>Internal Service Funds</b>											
Insurance Reserve	\$6,305,558	\$7,590,329	(\$7,251,794)	-	-	(\$7,251,794)	\$6,644,094		\$6,644,094	\$2,000,000	\$4,644,094
Information Technology	140,241	3,074,835	(2,874,835)	(200,000)	-	(3,074,835)	140,241		140,241		140,241
Fleet Management	1,189,031	2,357,166	(1,309,969)	(1,250,000)	-	(2,559,969)	986,228		986,228		986,228
Building Maintenance & Operations	91,252	2,188,772	(2,162,459)	-	-	(2,162,459)	117,565		117,565		117,565
<b>Total Insurance Service Funds Balance</b>	<b>\$7,726,082</b>	<b>\$15,211,102</b>	<b>(\$13,599,057)</b>	<b>(\$1,450,000)</b>	<b>-</b>	<b>(\$15,049,057)</b>	<b>\$7,888,127</b>	<b>-</b>	<b>\$7,888,127</b>	<b>\$2,000,000</b>	<b>\$5,888,127</b>
<b>Trust &amp; Agency Funds</b>											
Underground Assessment Fund	\$1,416,299	\$800,233	-	-	(\$706,225)	(\$706,225)	\$1,510,306		\$1,510,306	\$1,510,306	-
Underground Assessment Fund 19-12	1,012,541	643,033	-	-	(289,000)	(289,000)	1,366,573		1,366,573	1,366,573	-
Underground Assessment Fund 19-4	666,260	356,067	-	-	(127,000)	(127,000)	895,327		895,327	895,327	-
Post-Employment Benefits Trust Fund	57,605	215,606	(225,027)	-	-	(225,027)	48,184		48,184	48,184	-
Pension Rate Stabilization Fund	2,276,207	52,284	-	-	-	-	2,328,491	250,000	2,578,491	2,578,491	-
<b>Total Trust Agency Funds Balance</b>	<b>\$5,428,912</b>	<b>\$2,067,223</b>	<b>(\$225,027)</b>	<b>-</b>	<b>(\$1,122,225)</b>	<b>(\$1,347,252)</b>	<b>\$6,148,882</b>	<b>\$250,000</b>	<b>\$6,398,882</b>	<b>\$6,398,882</b>	<b>-</b>
<b>Grand Total</b>	<b>\$43,834,059</b>	<b>\$130,037,342</b>	<b>(\$114,494,205)</b>	<b>(\$12,013,571)</b>	<b>(\$3,911,551)</b>	<b>(\$130,419,327)</b>	<b>\$43,452,073</b>	<b>-</b>	<b>\$43,452,072</b>	<b>\$26,305,276</b>	<b>\$17,146,797</b>

\* Not meeting current Financial Reserve Policy.

# FIVE YEAR FORECAST

All Funds

## FY 2024-2025 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2024 Opening Balance	FY 2025 Estimated Revenues	FY 2025 Operating Expenditures	FY 2025 Capital Equip & Projects	FY 2025 Debt Service Payments	FY 2025 Total Expenditures	FY 2025 Fund Balance Before Xfers	FY 2025 Fund Transfers	06/30/2025 Total Fund Balance	06/30/2025 Reserves & Designations	06/30/2025 Unreserved Balance
<b>General Fund Undesignated</b>	-	\$82,217,987	(\$83,940,577)	-	(\$477,500)	(\$84,418,077)	(\$2,200,090)	(\$1,439,192)	(\$5,080,567)		-
Transfer from County Lots Parking Fund								284,505			
Transfer to Street Lighting Fund								(160,063)			
Transfer to Stormwater Fund								(968,905)			
Transfer to Prop A Fund								(346,822)			
Transfer to Pension Rate Stabilization Fund								(250,000)			
Financial Policy Designation*	15,444,423						15,444,423	1,439,192	16,883,615	11,803,048	
Reserve for Economic Uncertainty	-						-		-	-	
<b>Total General Fund Balance</b>	<b>\$15,444,423</b>	<b>\$82,217,987</b>	<b>(\$83,940,577)</b>	<b>-</b>	<b>(\$477,500)</b>	<b>(\$84,418,077)</b>	<b>\$13,244,332</b>	<b>(\$1,441,285)</b>	<b>\$11,803,048</b>	<b>\$11,803,048</b>	<b>-</b>
<b>Special Revenue Funds</b>											
Street Lighting & Landscape	-	\$437,698	(\$562,761)	(\$35,000)	-	(\$597,761)	(\$160,063)	\$160,063	-		-
Gas Tax	\$267,740	1,412,484	(20,000)	(715,000)	-	(735,000)	945,224		\$945,224		\$945,224
Asset Forfeiture & Safety Grants	118,260	5,307	-	-	-	-	123,567		123,567		123,567
Police Safety Grants	284,387	143,245	(125,000)	-	-	(125,000)	302,633		302,633		302,633
Prop A	-	755,845	(1,102,668)	-	-	(1,102,668)	(346,822)	346,822	-		-
Prop C	669,448	653,418	(40,000)	(1,200,000)	-	(1,240,000)	82,866		82,866		82,866
AB 2766	252,317	48,929	(728)	-	-	(728)	300,517		300,517		300,517
Measure R	555,592	452,225	(50,000)	(800,000)	-	(850,000)	157,817		157,817		157,817
Measure M	367,358	478,790	(25,000)	-	-	(25,000)	821,148		821,148		821,148
<b>Total Special Revenue Funds Balance</b>	<b>\$2,515,102</b>	<b>\$4,387,941</b>	<b>(\$1,926,157)</b>	<b>(\$2,750,000)</b>	<b>-</b>	<b>(\$4,676,157)</b>	<b>\$2,226,887</b>	<b>\$506,885</b>	<b>\$2,733,772</b>	<b>-</b>	<b>\$2,733,772</b>
<b>Capital Project Funds</b>											
Capital Improvement Fund	\$76,676	\$1,654,259	(\$127,670)	(\$800,000)	(\$765,262)	(\$1,692,932)	\$38,003		\$38,003	-	\$38,003
Underground Utility Construction Fund	711,148	-	-	-	-	-	711,148		711,148		711,148
<b>Total Capital Project Funds Balance</b>	<b>\$787,824</b>	<b>\$1,654,259</b>	<b>(\$127,670)</b>	<b>(\$800,000)</b>	<b>(\$765,262)</b>	<b>(\$1,692,932)</b>	<b>\$749,151</b>	<b>-</b>	<b>\$749,151</b>	<b>-</b>	<b>\$749,151</b>
<b>Enterprise Funds</b>											
Water*	\$439,004	\$16,157,332	(\$12,147,348)	(\$3,009,471)	(\$176,541)	(\$15,333,360)	\$1,262,976		\$1,262,976	1,262,976	-
Stormwater*	-	791,888	(1,050,793)	(710,000)	-	(1,760,793)	(968,905)	968,905	-	-	-
Wastewater	2,484,855	3,769,857	(1,900,115)	(2,509,471)	(86,859)	(4,496,445)	1,758,267		1,758,267	662,325	1,095,942
Refuse	-	-	-	-	-	-	-		-	-	-
Parking	6,681,314	4,326,761	(1,818,808)	-	(717,262)	(2,536,070)	8,472,005		8,472,005	845,357	7,626,648
County Parking Lots	-	1,043,500	(186,995)	-	(572,000)	(758,995)	284,505	(284,505)	-	-	-
State Pier & Parking	440,945	822,268	(495,221)	-	-	(495,221)	767,991		767,991	165,074	602,918
<b>Enterprise Fund Reserves:</b>											
North Manhattan Beach BID Reserve	371,598	-	-	-	-	-	371,598		371,598	371,598	
<b>Total Enterprise Funds Balance</b>	<b>\$10,417,715</b>	<b>\$26,911,606</b>	<b>(\$17,599,280)</b>	<b>(\$6,228,943)</b>	<b>(\$1,552,662)</b>	<b>(\$25,380,884)</b>	<b>\$11,948,436</b>	<b>\$684,400</b>	<b>\$12,632,836</b>	<b>\$3,307,329</b>	<b>\$9,325,508</b>



# FIVE YEAR FORECAST

All Funds

## FY 2024-2025 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2024 Opening Balance	FY 2025 Estimated Revenues	FY 2025 Operating Expenditures	FY 2025 Capital Equip & Projects	FY 2025 Debt Service Payments	FY 2025 Total Expenditures	FY 2025 Fund Balance Before Xfers	FY 2025 Fund Transfers	06/30/2025 Total Fund Balance	06/30/2025 Reserves & Designations	06/30/2025 Unreserved Balance
<b>Internal Service Funds</b>											
Insurance Reserve	\$6,644,094	\$7,741,636	(\$7,468,610)	-	-	(\$7,468,610)	\$6,917,119		\$6,917,119	\$2,000,000	\$4,917,119
Information Technology	140,241	3,147,467	(2,947,467)	(200,000)	-	(3,147,467)	140,241		140,241		140,241
Fleet Management	986,228	2,403,809	(1,342,557)	(1,250,000)	-	(2,592,557)	797,480		797,480		797,480
Building Maintenance & Operations	117,565	2,232,548	(2,213,472)	-	-	(2,213,472)	136,640		136,640		136,640
<b>Total Insurance Service Funds Balance</b>	<b>\$7,888,127</b>	<b>\$15,525,459</b>	<b>(\$13,972,106)</b>	<b>(\$1,450,000)</b>	<b>-</b>	<b>(\$15,422,106)</b>	<b>\$7,991,481</b>	<b>-</b>	<b>\$7,991,481</b>	<b>\$2,000,000</b>	<b>\$5,991,481</b>
<b>Trust &amp; Agency Funds</b>											
Underground Assessment Fund	\$1,510,306	\$824,240	-	-	(\$716,425)	(\$716,425)	\$1,618,121		\$1,618,121	\$1,618,121	-
Underground Assessment Fund 19-12	1,366,573	652,678	-	-	(289,000)	(289,000)	1,730,251		1,730,251	1,730,251	-
Underground Assessment Fund 19-4	895,327	361,408	-	-	(127,000)	(127,000)	1,129,735		1,129,735	1,129,735	-
Post-Employment Benefits Trust Fund	48,184	216,153	(226,288)	-	-	(226,288)	38,049		38,049	38,049	-
Pension Rate Stabilization Fund	2,578,491	53,068	-	-	-	-	2,631,559	250,000	2,881,559	2,881,559	-
<b>Total Trust Agency Funds Balance</b>	<b>\$6,398,882</b>	<b>\$2,107,547</b>	<b>(\$226,288)</b>	<b>-</b>	<b>(\$1,132,425)</b>	<b>(\$1,358,713)</b>	<b>\$7,147,716</b>	<b>\$250,000</b>	<b>\$7,397,716</b>	<b>\$7,397,716</b>	<b>-</b>
<b>Grand Total</b>	<b>\$43,452,072</b>	<b>\$132,804,800</b>	<b>(\$117,792,077)</b>	<b>(\$11,228,943)</b>	<b>(\$3,927,849)</b>	<b>(\$132,948,869)</b>	<b>\$43,308,003</b>	<b>-</b>	<b>\$43,308,003</b>	<b>\$24,508,092</b>	<b>\$18,799,911</b>

\* Not meeting current Financial Reserve Policy.

## Five Year Forecast

## General Fund Summary

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
General Fund	Actual	Actual	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
<b>BEGINNING FUND BALANCE</b>	20,086,641	23,501,369	24,614,168	25,378,484	27,281,628	24,936,515	21,960,859	18,730,987	15,444,423
<b>Revenues</b>									
<b>Core Revenues</b>	<b>69,074,756</b>	<b>71,932,932</b>	<b>75,101,678</b>	<b>72,637,426</b>	<b>72,200,730</b>	<b>75,159,651</b>	<b>77,695,404</b>	<b>79,967,923</b>	<b>82,217,987</b>
<b>Non-core Revenues (One-time &amp; Grants)<sup>1</sup></b>	<b>2,503,002</b>	<b>(285,742)</b>	<b>2,469,974</b>	<b>383,311</b>	<b>876,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues &amp; Other Inflows (A)</b>	<b>\$71,577,758</b>	<b>\$71,647,190</b>	<b>\$77,571,653</b>	<b>\$73,020,737</b>	<b>\$73,076,730</b>	<b>\$75,234,651</b>	<b>\$77,695,404</b>	<b>\$79,967,923</b>	<b>\$82,217,987</b>
<b>Expenditures</b>									
<b>Core Expenditures</b>	<b>66,049,739</b>	<b>68,088,535</b>	<b>71,705,496</b>	<b>70,852,324</b>	<b>72,476,336</b>	<b>76,847,426</b>	<b>79,532,341</b>	<b>81,832,086</b>	<b>84,418,077</b>
<b>Non-core Expenditures (One-time &amp; Capital)<sup>2</sup></b>	<b>492,486</b>	<b>71,697</b>	<b>2,521,419</b>	<b>295,158</b>	<b>754,918</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Other Outflow (B)</b>	<b>66,542,225</b>	<b>68,160,232</b>	<b>74,226,915</b>	<b>71,147,482</b>	<b>73,231,254</b>	<b>76,847,426</b>	<b>79,532,341</b>	<b>81,832,086</b>	<b>84,418,077</b>
Annual Structural (Core) Surplus/(Deficit)	3,025,017	3,844,398	3,396,182	1,785,102	(275,606)	(1,687,775)	(1,836,937)	(1,864,163)	(2,200,090)
Annual Surplus/(Deficit) Before Transfers	5,035,533	3,486,959	3,344,738	1,873,255	(154,524)	(1,612,775)	(1,836,937)	(1,864,163)	(2,200,090)
<b>Fund Equity Transfers Total (C)</b>	<b>(1,620,805)</b>	<b>(2,351,671)</b>	<b>(2,580,422)</b>	<b>29,889</b>	<b>(2,190,589)</b>	<b>(1,362,881)</b>	<b>(1,392,935)</b>	<b>(1,422,401)</b>	<b>(1,441,285)</b>
Annual Incr./(Decr.) in Fund Balance (=A-B+C)	3,414,728	1,135,287	764,316	1,903,144	(2,345,113)	(2,975,656)	(3,229,872)	(3,286,564)	(3,641,375)
<b>ENDING FUND BALANCE</b>	<b>\$23,501,369</b>	<b>\$24,614,168</b>	<b>\$25,378,484</b>	<b>\$27,281,628</b>	<b>\$24,936,515</b>	<b>\$21,960,859</b>	<b>\$18,730,987</b>	<b>\$15,444,423</b>	<b>\$11,803,048</b>
Financial Policy Designation <sup>3</sup>	\$ 13,481,208	\$ 14,080,053	\$ 14,937,974	\$ 15,004,887	\$ 14,646,251	\$ 15,369,485	\$ 15,906,468	\$ 15,444,423	\$ 11,803,048
Reserve for Economic Uncertainty	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 2,824,519	-	-
Reserve for Commitments	-	\$ 1,000,000	-	-	-	-	-	-	-
Undesignated Fund Balance	\$ 6,020,161	\$ 5,534,115	\$ 6,440,510	\$ 8,276,741	\$ 6,290,264	\$ 2,591,374	-	-	-
<i>Not Meeting Policy by <sup>3</sup></i>						-	-	-	<b>\$921,994</b>
									<b>\$5,080,567</b>

<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.

## Growth Factors for FY 2021 to FY 2025 Projections

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
<b>Core Revenues</b>									
Property Tax	7.1%	7.5%	5.9%	7.1%	2.2%	3.0%	3.0%	3.0%	3.0%
Sales & Use Tax	-4.1%	0.1%	4.1%	-11.7%	-1.1%	5.0%	4.0%	3.0%	3.0%
Other Taxes & Assessments	-8.7%	1.7%	-2.0%	-9.0%	-0.1%	5.0%	2.5%	2.2%	2.8%
Transient Occupancy Tax	0.4%	-15.0%	15.8%	-8.1%	9.9%	7.5%	5.0%	4.0%	4.0%
Business License Tax	5.2%	1.6%	9.0%	-8.7%	-10.1%	2.0%	3.0%	3.5%	3.5%
Charges for Services	17.6%	24.1%	-18.4%	-14.1%	3.8%	3.0%	3.0%	3.0%	3.0%
Parks and Rec Class Revenues	5.8%	13.6%	1.2%	-19.1%	-27.0%	35.0%	15.0%	6.0%	3.0%
Building Permits	-4.5%	30.7%	-8.9%	-24.3%	5.0%	2.0%	2.5%	3.0%	3.0%
Building Plan Check Fees	78.0%	-4.6%	-1.8%	-20.6%	2.9%	2.0%	2.5%	3.0%	3.0%
Licenses & Permits	-1.5%	15.2%	-10.3%	-13.0%	17.4%	2.0%	2.5%	3.0%	3.0%
Fines	-0.4%	-0.9%	-20.6%	-11.2%	5.6%	1.0%	1.0%	1.0%	1.0%
Interest Earnings	20.4%	27.3%	35.9%	9.3%	-15.9%	1.5%	1.5%	1.5%	1.5%
Rents & Leases	9.5%	-27.9%	38.3%	-7.3%	-8.5%	1.7%	1.7%	1.9%	2.0%
Real Estate Transfer Tax	-4.6%	4.3%	-0.6%	-10.7%	-7.1%	3.0%	2.0%	2.0%	2.0%
From Other Agencies	-45.1%	-0.3%	-4.6%	32.7%	-20.7%	1.0%	1.0%	1.0%	1.0%
Miscellaneous	37.1%	20.4%	-5.8%	-27.9%	4.1%	1.0%	1.0%	1.0%	1.0%
Operating Transfers In	0.0%	6.1%	15.2%	0.0%	-7.3%	0.0%	0.0%	0.0%	0.0%
<b>Core Revenues</b>	<b>5.0%</b>	<b>4.1%</b>	<b>4.4%</b>	<b>-3.3%</b>	<b>-0.6%</b>	<b>4.1%</b>	<b>3.4%</b>	<b>2.9%</b>	<b>2.8%</b>
<b>Non-Core Revenues</b>									
Unrealized Investment Gain/Loss	-306.9%	-3.6%	-306.6%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants	-13.5%	63.7%	2.3%	24.0%	263.8%	-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	-6.4%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Non-core Revenues</b>	<b>133.0%</b>	<b>-111.4%</b>	<b>-964.4%</b>	<b>-84.5%</b>	<b>128.5%</b>	<b>-91.4%</b>	<b>-100.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total Revenues &amp; Other Inflows</b>	<b>7.1%</b>	<b>0.1%</b>	<b>8.3%</b>	<b>-5.9%</b>	<b>0.1%</b>	<b>3.0%</b>	<b>3.3%</b>	<b>2.9%</b>	<b>2.8%</b>
<b>Core Expenditures</b>									
Salary & Wages	3.9%	2.2%	1.9%	-3.2%	4.8%	2.0%	2.0%	2.0%	2.0%
Employee Benefits	4.6%	6.0%	17.7%	5.1%	10.1%	7.6%	7.1%	5.8%	5.6%
Contract & Professional Services	-2.3%	6.6%	11.3%	-2.4%	-6.0%	-0.2%	3.3%	0.7%	3.2%
Materials & Services	-2.5%	-0.6%	18.4%	-10.4%	-12.0%	7.8%	1.9%	1.9%	1.9%
Utilities	0.9%	-7.7%	-10.1%	-2.2%	4.9%	0.0%	1.0%	1.0%	1.0%
Internal Service Charges	7.8%	0.8%	-10.7%	-0.4%	-11.5%	32.3%	2.1%	2.1%	2.1%
Property Leases & Rentals	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bond Debt Service	23.9%	3.8%	4.7%	0.6%	-1.3%	-0.2%	0.4%	-0.7%	0.2%
Operating Transfers Out	-59.1%	-5.5%	-44.5%	46.7%	-18.5%	0.0%	0.0%	0.0%	0.0%
<b>Core Expenditures</b>	<b>3.4%</b>	<b>3.1%</b>	<b>5.3%</b>	<b>-1.2%</b>	<b>2.3%</b>	<b>6.0%</b>	<b>3.5%</b>	<b>2.9%</b>	<b>3.2%</b>
<b>Non-Core Expenditures</b>									
Property & Equipment	3.4%	-81.3%	2022.0%	-80.6%	155.8%	-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>-80.0%</b>	<b>-85.4%</b>	<b>3416.8%</b>	<b>-88.3%</b>	<b>155.8%</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>0.3%</b>	<b>2.4%</b>	<b>8.9%</b>	<b>-4.1%</b>	<b>2.9%</b>	<b>4.9%</b>	<b>3.5%</b>	<b>2.9%</b>	<b>3.2%</b>



## **Capital Budget Summary**

SCHEDULE OF CAPITAL PROJECTS BY FUND

	Prior Year						TOTAL
	Appropriation <sup>1</sup>	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	Five-Year
CIP Project Funding Summary							
Street Lighting and Landscape Fund	35,000	35,000	35,000	35,000	35,000	35,000	210,000
Streets & Highways Fund	2,483,360	755,000	1,985,000	715,000	1,825,000	715,000	8,478,360
Prop C Fund	20,266,979	800,000	-	1,200,000	-	1,200,000	23,466,979
Measure R Fund	625,000	1,260,000	-	1,250,000	-	800,000	3,935,000
Measure M Fund	480,000	640,000	600,000	-	800,000	-	2,520,000
CIP Fund	7,534,256	650,000	1,400,000	800,000	800,000	800,000	11,984,256
Water Fund	30,141,668	15,100,000	3,750,000	4,965,000	4,075,000	3,000,000	61,031,668
Stormwater Fund	1,524,798	1,710,000	710,000	710,000	710,000	710,000	6,074,798
Wastewater Fund	10,408,132	1,400,000	1,100,000	4,175,609	1,500,000	2,500,000	21,083,741
Parking Fund	989,542	-	-	150,000	800,000	-	1,939,542
State Pier & Lot Fund	150,084	-	1,400,000	-	-	-	1,550,084
	\$74,638,819	\$22,350,000	\$10,980,000	\$14,000,609	\$10,545,000	\$9,760,000	\$142,274,428

<sup>1</sup> Prior Year Appropriation 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.

126 Items highlighted in red represent modifications made from the previously adopted 5-year CIP.  
Items highlighted in blue shading represent grant funded projects.

## SCHEDULE OF CAPITAL PROJECTS BY FUND

	Prior Year Appropriation <sup>1</sup>	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	TOTAL Five-Year
<b>Street Lighting &amp; Landscape Fund</b>							
Annual Streetlight Replacement	35,000	35,000	35,000	\$35,000	\$35,000	\$35,000	\$210,000
<b>Street Lighting &amp; Landscape Total</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$210,000</b>
<b>Streets &amp; Highways Fund</b>							
<b>Streets-Concrete Repairs</b>							
Annual Curb, Gutter and Ramp Replacement	\$289,158	\$365,000	\$365,000	\$365,000	\$365,000	\$365,000	\$2,114,158
Village Field ADA Access Design (w/CIP Funding)	58,165	-	-	-	-	-	\$58,165
<b>Streets-Concrete Repairs Total</b>	<b>\$347,323</b>	<b>\$365,000</b>	<b>\$365,000</b>	<b>\$365,000</b>	<b>\$365,000</b>	<b>\$365,000</b>	<b>\$2,172,323</b>
<b>Streets-Pavement Projects</b>							
Biennial Slurry Seal Program			\$970,000		\$770,000	-	\$1,740,000
Annual Street Resurfacing Program	298,390	350,000	650,000	350,000	650,000	350,000	\$2,648,390
Street Resurfacing Project: Rosecrans from Village to Aviation	330,000	-	-	-	-	-	\$330,000
Triennial Pavement Management System Update	-	40,000	-	-	40,000	-	\$80,000
<b>Streets-Pavement Projects Total</b>	<b>\$628,390</b>	<b>\$390,000</b>	<b>\$1,620,000</b>	<b>\$350,000</b>	<b>\$1,460,000</b>	<b>\$350,000</b>	<b>\$4,798,390</b>
<b>Streets-Capacity Improvements</b>							
Aviation at Artesia, SB to WB Right-Turn Lane (SBHP Grant)	\$1,299,789	-	-	-	-	-	\$1,299,789
Sepulveda & 8th St Intersection Improvements (HSIP Grant)	207,858	-	-	-	-	-	\$207,858
<b>Streets-Capacity Improvements Total</b>	<b>\$1,507,647</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,507,647</b>
<b>Streets &amp; Highways Total</b>	<b>\$2,483,360</b>	<b>\$755,000</b>	<b>\$1,985,000</b>	<b>\$715,000</b>	<b>\$1,825,000</b>	<b>\$715,000</b>	<b>\$8,478,360</b>
<b>Prop C Fund</b>							
<b>Streets-Pavement Projects</b>							
Annual Street Resurfacing Program	732,790	800,000		1,200,000		1,200,000	\$3,932,790
<b>Streets-Pavement Projects Total</b>	<b>\$732,790</b>	<b>\$800,000</b>	<b>-</b>	<b>\$1,200,000</b>	<b>-</b>	<b>\$1,200,000</b>	<b>\$3,932,790</b>
<b>Streets-Capacity Improvements</b>							
Dual LT Lanes on MBB at Sepulveda (SBHP Grant)	\$1,204,980	-	-	-	-	-	\$1,204,980
Sepulveda Bridge (SBHP Grant)	7,871,422	-	-	-	-	-	\$7,871,422
Sepulveda Bridge Widening (MTA Call Grant)	6,399,876	-	-	-	-	-	\$6,399,876
Sepulveda Bridge Widening Prop C Local	3,557,911	-	-	-	-	-	\$3,557,911
Sepulveda Intersection Improvements - Cedar/Marine	500,000	-	-	-	-	-	\$500,000
<b>Streets-Capacity Improvements Total</b>	<b>\$19,534,189</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$19,534,189</b>
<b>Prop C Total</b>	<b>\$20,266,979</b>	<b>\$800,000</b>	<b>-</b>	<b>\$1,200,000</b>	<b>-</b>	<b>\$1,200,000</b>	<b>\$23,466,979</b>
<b>Measure R</b>							
<b>Streets-Pavement Projects</b>							
Annual Street Resurfacing Program	-	\$400,000		\$800,000	-	\$800,000	\$2,000,000
<b>Streets-Pavement Projects Total</b>	<b>-</b>	<b>\$400,000</b>	<b>-</b>	<b>\$800,000</b>	<b>-</b>	<b>\$800,000</b>	<b>\$2,000,000</b>
<b>Streets-Capacity Improvements</b>							
Protected LT Lanes: MBB at Peck Ave	\$285,000	\$260,000	-	-	-	-	\$545,000
<b>Streets-Capacity Improvements Total</b>	<b>\$285,000</b>	<b>\$260,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$545,000</b>
<b>Streets-Pedestrian Improvements</b>							
Ocean Drive Walk Street Crossings		-	-	\$450,000	-	-	\$450,000
Rosecrans Bike Lane Improvements	\$240,000	-	-	-	-	-	\$240,000
Aviation (West-side) and 33rd Sidewalk (partial grant 5310)	100,000	600,000	-	-	-	-	\$700,000
<b>Streets-Pedestrian Improvements Total</b>	<b>\$340,000</b>	<b>\$600,000</b>	<b>-</b>	<b>\$450,000</b>	<b>-</b>	<b>-</b>	<b>\$1,390,000</b>
<b>Measure R Total</b>	<b>\$625,000</b>	<b>\$1,260,000</b>	<b>-</b>	<b>\$1,250,000</b>	<b>-</b>	<b>\$800,000</b>	<b>\$3,935,000</b>

Items highlighted in red represent modifications made from the previously adopted 5-Year CIP.

Items highlighted in blue shading represent grant funded projects.

## SCHEDULE OF CAPITAL PROJECTS BY FUND

	Prior Year Appropriation <sup>1</sup>	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	TOTAL Five-Year
<b>Measure M</b>							
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>\$480,000</b>	<b>\$640,000</b>	<b>\$600,000</b>	<b>-</b>	<b>\$800,000</b>	<b>-</b>	<b>\$2,520,000</b>
<b>Measure M Total</b>	<b>\$480,000</b>	<b>\$640,000</b>	<b>\$600,000</b>	<b>-</b>	<b>\$800,000</b>	<b>-</b>	<b>\$2,520,000</b>
<b>CIP Fund</b>							
<b>Facilities Projects</b>							
Facility Improvements	\$161,853	\$600,000	\$400,000	\$600,000	\$600,000	\$600,000	\$2,961,853
Citywide Security Cameras	\$430,000						\$430,000
City Hall HVAC Replacement/Repair	\$1,300,000						\$1,300,000
Roof Replacements - Marine/Live Oak/Rec Hall	\$354,020						\$354,020
Streetlight LED Retrofit	332,023	-	-	-	-	-	\$332,023
Fiber Master Plan	67,133						\$67,133
Mariposa Fitness Station	138,420	-	-	-			\$138,420
Ceramics Studio Upgrades	259,500	-	-	-	-		\$259,500
Fire Station 2 Design Development	442,762	-	-	-	-		\$442,762
Senior & Scout House	1,000,000						\$1,000,000
Replacement/Upgrade Fire Station 1 Diesel Exhaust Removal System	30,000	-	-	-	-		\$30,000
Begg Field Improvements			500,000				\$500,000
School District Project	250,000						\$250,000
Historic Document Repository	-		250,000				\$250,000
City Owned Refuse Enclosure Sewer Connections (annual)			100,000	100,000	100,000	100,000	\$400,000
<b>Facilities Projects Total</b>	<b>\$4,765,711</b>	<b>\$600,000</b>	<b>\$1,250,000</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$8,715,711</b>
<b>Right-of-Way Projects</b>							
Downtown Streetscape Improvements: Traffic Signal Pole Replacement	\$842,650	-	-	-	-	-	\$842,650
Traffic Signal Battery Back-Up Installation	110,000	-	-	-	-	-	\$110,000
Traffic Signal Preemption Devices	158,282	-	-	-	-	-	\$158,282
Annual Non-Motorized Transport. Prog. (Bikelanes, Crosswalks)	107,715	50,000					\$157,715
Automatic License Plate Readers - Sepulveda Pole	149,898	-	-	-	-	-	\$149,898
<b>Right-of-Way Projects Subtotal</b>	<b>1,368,545</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,418,545</b>
<b>Grants and Special Funds Projects</b>							
Polliwog Playground Resurfacing & Equip. Replacement (Prop A/CIP)	1,000,000	-	-	-	-	-	\$1,000,000
Polliwog 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)		-	100,000	100,000	100,000	100,000	\$400,000
Sepulveda/Oak Neighborhood Intrusion Study		-	50,000	-	-	-	\$50,000
<b>Grants and Special Funds Projects Total</b>	<b>\$1,400,000</b>	<b>-</b>	<b>\$150,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$1,850,000</b>
<b>CIP Fund Total</b>	<b>\$7,534,256</b>	<b>\$650,000</b>	<b>\$1,400,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$11,984,256</b>

Items highlighted in red represent modifications made from the previously adopted 5-Year CIP.  
Items highlighted in blue shading represent grant funded projects.



## SCHEDULE OF CAPITAL PROJECTS BY FUND

		Prior Year						TOTAL
		Appropriation <sup>1</sup>	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	Five-Year
<b>Water Fund</b>								
<b>Water Projects</b>								
Annual Pipe Replacement Program	\$379,080	-	\$2,500,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$11,879,080
Water Meter Upgrade and Automation	5,321,040	-	-	-	-	-	-	\$5,321,040
Block 35 Ground Level Reservoir Replacement (Design Only)		-	-	1,200,000	-	-	-	\$1,200,000
Chloramination System at Wells 11 & 15		-	-	300,000	-	-	-	\$300,000
Larsson Street and 2nd Street Booster Station Improvement	648,941		1,000,000	-	-	-	-	\$1,648,941
Paint Block 35 Elevated Tank (interior and exterior)	841,428	800,000	-	-	-	-	-	\$1,641,428
Peck Ground Level Reservoir Replacement	22,751,179	14,000,000	-	-	-	-	-	\$36,751,179
Redrill & Equip Well 15		-	-	-	650,000	-	-	\$650,000
Utility Radio Telemetry		-	-	215,000	-	-	-	\$215,000
Well 11A Variable Frequency Drive Installation		-	-	-	125,000	-	-	\$125,000
Well 15 Electrical Panel Replacement and VFD Installation		-	-	-	300,000	-	-	\$300,000
Water Masterplan Update	-	300,000	-	-	-	-	-	\$300,000
Electronics Automation - SCADA, etc.	200,000	-	-	-	-	-	-	\$200,000
Generator Upgrades - Well 15 and Block 35	-		250,000	250,000	-	-	-	\$500,000
<b>Water Projects Total</b>	<b>\$30,141,668</b>	<b>\$15,100,000</b>	<b>\$3,750,000</b>	<b>\$4,965,000</b>	<b>\$4,075,000</b>	<b>\$3,000,000</b>		<b>\$61,031,668</b>
<b>Water Total</b>	<b>\$30,141,668</b>	<b>\$15,100,000</b>	<b>\$3,750,000</b>	<b>\$4,965,000</b>	<b>\$4,075,000</b>	<b>\$3,000,000</b>		<b>\$61,031,668</b>
<b>Stormwater Fund</b>								
<b>Stormwater Projects</b>								
Storm Drain Capital BMPs	-	\$710,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$1,550,000
Strand Infiltration Feasibility Study	\$200,000							\$200,000
Storm Drain Repairs	924,798	500,000	500,000	500,000	500,000	500,000	500,000	\$3,424,798
CCTV Storm Drain System	150,000	-	-	-	-	-	-	\$150,000
Stormwater Masterplan Update	250,000	-	-	-	-	-	-	\$250,000
Joint Watershed Infiltration Project	-	500,000	-	-	-	-	-	\$500,000
<b>Stormwater Projects Total</b>	<b>\$1,524,798</b>	<b>\$1,710,000</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$6,074,798</b>
<b>Stormwater Total</b>	<b>\$1,524,798</b>	<b>\$1,710,000</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$710,000</b>	<b>\$6,074,798</b>
<b>Wastewater Fund</b>								
<b>Wastewater Projects</b>								
Annual Rehabilitation of Gravity Sewer Mains	\$2,560,652	\$1,100,000	\$1,100,000	\$1,100,000	\$1,500,000	\$1,500,000	\$1,500,000	\$8,860,652
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	-	-	-	-	-	1,000,000	-	\$1,000,000
<b>Wastewater Projects Total</b>	<b>\$10,408,132</b>	<b>\$1,400,000</b>	<b>\$1,100,000</b>	<b>\$4,175,609</b>	<b>\$1,500,000</b>	<b>\$2,500,000</b>		<b>\$18,583,741</b>
<b>Wastewater Total</b>	<b>\$10,408,132</b>	<b>\$1,400,000</b>	<b>\$1,100,000</b>	<b>\$4,175,609</b>	<b>\$1,500,000</b>	<b>\$2,500,000</b>		<b>\$18,583,741</b>

Items highlighted in red represent modifications made from the previously adopted 5-Year CIP.

Items highlighted in blue shading represent grant funded projects.

SCHEDULE OF CAPITAL PROJECTS BY FUND

	Prior Year Appropriation <sup>1</sup>						TOTAL Five-Year
		FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	
Parking Fund							
Parking Projects							
Parking Structure Structural Rehab: Lot 4	642,358	-	-	-	-	-	\$642,358
Parking Structure Structural Analysis/Design: Lot 3	-	-	-	150,000	800,000	-	\$950,000
Way Finding Program (Phase 1)	347,184	-	-	-	-	-	\$347,184
Parking Projects Total	\$989,542	-	-	\$150,000	\$800,000	-	\$1,939,542
Parking Total	\$989,542	-	-	\$150,000	\$800,000	-	\$1,939,542
State Pier & Lot Fund							
Parking Projects							
Pier Railings - Design	150,084	-	1,400,000	-	-	-	\$1,550,084
Parking Projects Total	\$150,084	-	\$1,400,000	-	-	-	\$1,550,084
State Pier & Lot Fund Total	\$150,084	-	\$1,400,000	-	-	-	\$1,550,084

Items highlighted in red represent modifications made from the previously adopted 5-Year CIP.  
Items highlighted in blue shading represent grant funded projects.

## FY 2020-21 SCHEDULE OF CAPITAL PURCHASES - EQUIPMENT & VEHICLES

Department	Description / Vehicle to Be Replaced	Expenditure Type	Prior Year Carryforward	Proposed Expenditure	FY 2021 Proposed
<b>EQUIPMENT (Object 6121)</b>					
Police Department	Upgrade Building Security Access Control Syst	Replacement		\$48,000	\$48,000
<b>COMPUTER EQUIPMENT &amp; SOFTWARE (Objects 6141 &amp; 6142)</b>					
Police Department	BackUp Solution with Additional Storage Capac	Replacement		\$183,000	183,000
Police Department	Bi-Directional Radio Amplifier	Replacement		180,000	180,000
Police Department	Police Station Cellular Connectivity Equipment	Replacement		30,000	\$30,000
Police Department	Patrol Vehicle In-Car Video Systems	Replacement		60,680	60,680
Fire Department	Upgrade Mobile Data Computing Devices	Replacement		41,500	41,500
Public Works	Hot Spots and Wi-Fi for iWater Program	New		17,500	17,500
Information Technology	Tyler Munis ERP (Finance/HR System)	Replacement	\$263,177		263,177
Information Technology	Core Switch Replacement and Redundancy	Replacement		125,000	125,000
Information Technology	Citywide Network Equipment Replacements	Replacement		87,243	87,243
Information Technology	DMZ VMWare Environment	Replacement		45,000	45,000
<b>Total Equipment Purchases</b>			<b>\$263,177</b>	<b>\$817,923</b>	<b>\$1,081,100</b>
<b>VEHICLES (Object 6131)</b>					
<b>New Vehicles for FY 2021</b>					
Public Works	Paint Truck	New		\$140,000	\$140,000
Public Works	Mini Dump Truck for Utilities Division	New		55,000	55,000
<b>Replacement Vehicles for FY 2021</b>					
Police Department	Ford Explorer Patrol	Replacement		80,000	80,000
Police Department	Chevrolet Tahoe PPV Supervisor	Replacement		72,000	72,000
Police Department	Chevrolet Tahoe	Replacement		70,000	70,000
Police Department	Chevrolet Tahoe	Replacement		70,000	70,000
Public Works	Ford F250 Valve Cycle Truck	Replacement	167,000		167,000
<b>Total Vehicle Purchases</b>			<b>\$167,000</b>	<b>\$487,000</b>	<b>\$654,000</b>
<b>Total Funded Capital Purchases - Equipment &amp; Vehicles</b>			<b>\$430,177</b>	<b>\$1,304,923</b>	<b>\$1,735,100</b>
<b>TOTAL CAPITAL PURCHASES BY DEPARTMENT</b>					
Management Services			-	-	-
Finance			-	-	-
Human Resources			-	-	-
Parks and Recreation			-	-	-
Police Department			-	793,680	793,680
Fire Department			-	41,500	41,500
Community Development			-	-	-
Public Works			167,000	212,500	379,500
Information Technology			263,177	257,243	520,420
<b>Grand Total</b>			<b>\$430,177</b>	<b>\$1,304,923</b>	<b>\$1,735,100</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.*



# Appendix

## FY 2020-21 SCHEDULE OF FULL-TIME POSITIONS

Department	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Change
Management Services	17.0	15.0	15.0	14.0	(1.0)
Finance	17.0	18.0	18.0	19.0	1.0
Human Resources	8.0	8.0	8.0	8.0	-
Parks and Recreation	25.0	25.0	25.0	25.0	-
Police	106.8	107.8	107.8	110.8	3.0
Fire	31.2	31.2	31.2	31.2	-
Community Development	28.0	30.0	30.0	30.0	-
Public Works	60.0	62.0	63.0	64.0	1.0
Information Technology	9.0	9.0	9.0	9.0	-
<b>Total</b>	<b>302.0</b>	<b>306.0</b>	<b>307.0</b>	<b>311.0</b>	<b>4.0</b>

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

The Fiscal Year 2020-21 Budget includes 311 authorized full-time positions. The following staffing changes are introduced this budget cycle:

*Management Services:* Transfer out Receptionist Clerk to Finance.

*Finance:* Upgrade Senior Accountant and Accountant classifications. Transfer in Receptionist Clerk from Management Services.

*Human Resources:* Upgrade Human Resources Assistant classification.

*Parks and Recreation:* No changes.

*Police:* Added two new sworn Police Officers and one non-sworn Property & Evidence Officer. Reclassified one Administrative Clerk II to a new specialized Public Records Specialist position.

*Fire:* No changes.

*Community Development:* Reclassify one Code Enforcement Officer to a Senior Code Enforcement Officer.

*Public Works:* Added one Management Analyst offset by elimination of Part-time Management Analyst. Reclassify Water Meter Reader to a Water Meter Technician.

*Information Technology:* No changes.

Recruitments have been frozen for the following authorized full-time positions in FY 2020-21:

*Finance:* Revenue Services Specialist.

*Parks & Recreation:* Cultural Arts Manager and Older Adults Recreation Coordinator.

*Community Development:* Assistant Planner.

*Public Works:* (2) Street Maintenance Worker I/II.

## FY 2020-21 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	4.0	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
Senior Deputy City Clerk	1.0	Park Enforcement Officer	1.0	Public Works Inspector	2.0
Senior Management Analyst	1.0	Police Captain	2.0	Maint Worker I/II	15.0
<b>Management Services Total</b>	<b>14.0</b>	Police Lieutenant	5.0	Maint Worker III	4.0
		Police Officer	48.0	Maintenance Supervisor	3.0
<b>Finance</b>		Police Sergeant	11.0	Maintenance Superintendent	1.0
Accountant	2.0	Police Services Officer	7.0	Management Analyst	1.0
Account Services Rep I/II	5.0	Property & Evidence Officer	1.0	Meter Repair Worker	2.0
Buyer	1.0	Public Records Specialist	1.0	Principal Engineer	1.0
Controller	1.0	Records Technician	7.0	Secretary	3.0
Director	1.0	Senior Management Analyst	1.0	Sewer Maint Worker I/II	3.0
Executive Secretary	1.0	<b>Police Total</b>	<b>110.8</b>	Senior Civil Engineer	7.0
Management Analyst	1.0			Senior Management Analyst	2.0
Manager	2.0	<b>Fire</b>		Senior Plant Operator	1.0
Purchasing Clerk	1.0	Battalion Chief	3.0	Urban Forester	1.0
Receptionist Clerk	1.0	Executive Secretary	1.0	Utilities Manager	1.0
Revenue Services Specialist	1.0	Fire Captain/Paramedic	6.0	Water Dist Supervisor	1.0
Senior Accountant	1.0	Fire Chief	1.0	Water Meter Technician	1.0
Senior Financial Analyst	1.0	Fire Engineer/Paramedic	6.0	Water Plant Operator	1.0
<b>Finance Total</b>	<b>19.0</b>	Fire Marshal/Captain	1.0	<b>Public Works Total</b>	<b>64.0</b>
		Firefighter/Paramedic	13.0		
<b>Human Resources</b>		IS Specialist ( <i>shared with Police</i> )	0.2	<b>Information Technology</b>	
Director	1.0	<b>Fire Total</b>	<b>31.2</b>	Director	1.0
Executive Assistant	1.0			GIS Analyst	1.0
Human Resources Assistant	1.0	<b>Community Development</b>		IS Specialist	3.0
Human Resources Analyst	1.0	Administrative Clerk I/II	3.0	IT Analyst	1.0
Human Resources Manager	1.0	Assistant Planner	3.0	Manager	1.0
Human Resources Technician	2.0	Associate Planner	2.0	Network Administrator	1.0
Risk Manager	1.0	Building Official	1.0	Senior Management Analyst	1.0
<b>Human Resources Total</b>	<b>8.0</b>	Building Services Analyst	1.0	<b>Information Tech Total</b>	<b>9.0</b>
		Code Enforcement Officer	2.0		
<b>Parks and Recreation</b>		Director	1.0	<b>Total City-Wide</b>	<b>311.0</b>
Director	1.0	Executive Secretary	1.0		
Secretary	1.0	Environmental Prog. Manager	1.0		
Graphic Artist	1.0	Inspector	1.0		
Manager	2.0	Plan Check Engineer	1.0		
Management Analyst	1.0	Planning Manager	1.0		
Recreation Supervisor	4.0	Permits Technician	2.0		
Recreation Coordinator	7.0	Principal Building Inspector	1.0		
Reservation Clerk	1.0	Secretary	1.0		
Senior Manager	1.0	Senior Building Inspector	2.0		
Recreation Prog. Supervisor	3.0	Senior Code Enf. Officer	1.0		
Transportation Operator	3.0	Senior Management Analyst	1.0		
<b>Parks and Recreation Total</b>	<b>25.0</b>	Senior Permits Technician	1.0		
		Senior Plan Check Engineer	1.0		
		Traffic Engineer	1.0		
		Traffic Engineering Tech I/II	1.0		
		<b>Community Development Total</b>	<b>30.0</b>		

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

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### **CITY DEBT SERVICE**

#### **Marine Sports Fields Lease – General Fund**

##### **Maturity Date: January 1, 2033**

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 – Parking Fund**

##### **Maturity Date: January 1, 2032**

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 – Water/Wastewater Fund**

##### **Maturity Date: January 1, 2032**

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.



## SCHEDULE OF DEBT SERVICE & LEASE PAYMENTS

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### **Police/Fire Facility Refunding Certificates of Participation – CIP Fund**

#### **Maturity Date: January 1, 2032**

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.

### **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.

## **ASSESSMENT DISTRICTS**

### **Underground Utility Assessment Bonds 2018 Refunding – Special Assessment UUAD 2018 Refunding Fund**

#### **Maturity Date: September 2, 2026**

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.

### **Underground Utility Assessment Bonds 19-12 & 19-14 – Special Assessment UUAD 19-12 & 19-14 Fund**

#### **Maturity Date: September 2, 2040**

In 2019, the City issued 1915 Act Underground Utility Assessment Bonds that financed the undergrounding of overhead appurtenances in two districts (19-12 & 19-14) within the City. 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.

### **Underground Utility Assessment Bonds 19-4 – Special Assessment UUAD 19-4 Fund**

#### **Maturity Date: September 2, 2040**

In 2019, the City issued 1915 Act Underground Utility Assessment Bonds that financed the undergrounding of overhead appurtenances in district 19-4 within the City. 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.



## FY 2020-21 SCHEDULE OF DEBT SERVICE & LEASE PAYMENTS

Description	Fund	FY 2021 Principal	FY 2021 Interest	FY 2021 Lease	FY 2021 Total	Principal Remaining	Interest Remaining	Total Remaining
<b>City Debt Service</b>								
Marine Avenue Sports Field Bonds	General	\$310,000	\$176,975	-	\$486,975	\$4,730,000	\$965,725	\$5,695,725
Water/Wastewater Refunding Bonds	Water/Wastewater	210,000	52,375	-	262,375	1,195,000	104,475	1,299,475
Metlox Refunding Bonds	Parking	470,000	253,763	-	723,763	6,500,000	1,353,969	7,853,969
Police/Fire Facility Refunding Bonds	Capital Improvement	530,000	255,238	-	785,238	6,635,000	1,246,675	7,881,675
<b>Subtotal</b>		<b>\$1,520,000</b>	<b>\$738,350</b>	<b>-</b>	<b>\$2,258,350</b>	<b>\$19,060,000</b>	<b>\$3,670,844</b>	<b>\$22,730,844</b>
<b>Assessment Districts</b>								
Utility Assessment Districts (2018)	Spec Assess UAD 2018 Ref	600,000	115,050	-	715,050	3,535,000	304,275	3,839,275
Utility Assessment Districts (19-12 & 19-14)	Spec Assess UAD 12 14	-	278,099	-	278,099	9,390,000	2,641,047	12,031,047
Utility Assessment Districts (19-4)	Spec Assess UAD 4	-	118,280	-	118,280	5,245,000	1,406,781	6,651,781
<b>Subtotal</b>		<b>\$600,000</b>	<b>\$511,429</b>	<b>-</b>	<b>\$1,111,429</b>	<b>\$18,170,000</b>	<b>\$4,352,103</b>	<b>\$22,522,103</b>
<b>Total Bonded Debt Service</b>		<b>\$2,120,000</b>	<b>\$1,249,779</b>	<b>-</b>	<b>\$3,369,779</b>	<b>\$37,230,000</b>	<b>\$8,022,947</b>	<b>\$45,252,947</b>
Operating Leases - County Lots	County Parking Lots	-	-	\$572,000	\$572,000	-	-	-
<b>Total Operating Leases</b>		<b>-</b>	<b>-</b>	<b>\$572,000</b>	<b>\$572,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>		<b>\$2,120,000</b>	<b>\$1,249,779</b>	<b>\$572,000</b>	<b>\$3,941,779</b>	<b>\$37,230,000</b>	<b>\$8,022,947</b>	<b>\$45,252,947</b>

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

## SCHEDULE OF EXPENDITURE DETAIL - CITY-WIDE

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019-20 Adopted	
4101	Salaries & Allowances	\$16,226,641	\$17,253,535	\$15,759,300	\$17,104,711	(\$148,824)	(0.9%)
4102	Sworn Employee Salaries	13,282,350	13,350,722	13,294,040	14,110,551	759,829	5.7%
4103	Part Time Employee Salaries	2,837,039	2,710,719	2,582,486	2,466,658	(244,061)	(9.0%)
4111	Overtime Regular Employees	436,771	364,898	404,248	419,052	54,154	14.8%
4112	Overtime Sworn Employees	3,700,895	3,514,860	3,482,382	3,602,456	87,596	2.5%
4113	Overtime Mutual Aid	300,719	169,344	136,800	169,344	-	-
4114	Overtime Special Events	597,514	347,004	547,035	154,254	(192,750)	(55.5%)
4115	Cooperative Resources	47,634	69,600	39,600	50,000	(19,600)	(28.2%)
4116	Overtime Training & Special Detail	91,763	230,400	108,800	163,220	(67,180)	(29.2%)
4120	Supplemental Pension Plan	22,125	23,000	21,690	23,000	-	-
4121	Single Highest Year Plan	50,694	56,000	49,130	56,000	-	-
4123	Commuter Pay	10,020	15,000	10,000	10,000	(5,000)	(33.3%)
4124	Fire Retiree's Health Ins	24,001	26,000	20,850	26,000	-	-
4125	Police Retiree's Health Plan	103,525	87,000	100,530	87,000	-	-
4126	Miscellaneous Retirees Health Plan	42,864	49,000	34,450	49,000	-	-
4201	Group Medical Insurance	4,398,544	4,984,926	4,199,430	4,708,790	(276,136)	(5.5%)
4202	Medicare	506,849	464,952	508,480	537,447	72,495	15.6%
4203	Unemployment	25,020	25,020	25,020	25,020	-	-
4204	401A Plan City	269,074	302,173	272,170	303,003	830	0.3%
4205	Workers Compensation	4,933,680	4,933,680	4,933,680	4,835,640	(98,040)	(2.0%)
4207	Contribution to City Pension Plan	100,000	-	50,001	50,001	50,001	-
4211	PERS Regular Contributions	1,398,158	1,650,585	1,437,240	1,670,032	19,447	1.2%
4212	PERS Sworn Contributions	2,432,540	2,517,941	2,579,870	2,785,157	267,216	10.6%
4218	PERS Regular Net Pension Liability	1,265,437	1,630,999	1,550,640	1,833,631	202,632	12.4%
4219	PERS Sworn Net Pension Liability	2,639,102	3,418,800	3,275,760	3,898,117	479,317	14.0%
4220	Accrued Leave	6,123	-	-	-	-	-
4221	PERS Supplement Retirement Paym	18,752	-	22,190	-	-	-
<b>Total Salaries &amp; Benefits</b>		<b>\$55,749,082</b>	<b>\$58,196,158</b>	<b>\$55,445,822</b>	<b>\$59,138,084</b>	<b>941,926</b>	<b>1.6%</b>
5101	Contract Services	\$19,435,339	\$20,306,651	\$28,088,630	\$24,247,008	\$3,940,357	19.4%
5103	Audit Services	60,587	87,000	57,000	57,000	(30,000)	(34.5%)
5104	Computer Contract Services	815,484	1,151,581	981,487	1,311,572	159,991	13.9%
5105	Elections	161,953	8,080	2,000	107,350	99,270	1228.6%
5106	SBRPCA Communications	1,862,089	1,988,374	1,990,843	2,132,791	144,417	7.3%
5107	Physical/Psychological Exams	47,423	50,870	45,090	32,780	(18,090)	(35.6%)
5108	Legal Services	991,165	753,000	940,500	913,000	160,000	21.2%
5109	Background Investigations	1,962	7,684	1,800	6,184	(1,500)	(19.5%)
5201	Office Supplies	138,265	150,600	104,514	114,050	(36,550)	(24.3%)
5202	Memberships & Dues	115,356	128,557	106,972	109,918	(18,639)	(14.5%)
5203	Reference Books & Periodicals	7,639	23,469	16,079	13,764	(9,705)	(41.4%)
5205	Training, Conferences & Meetings	483,068	701,735	362,004	434,167	(267,568)	(38.1%)
5206	Uniforms/Safety Equipment	252,789	248,405	234,926	268,755	20,350	8.2%
5207	Advertising	76,422	115,964	72,504	78,062	(37,902)	(32.7%)
5208	Postage	108,468	99,107	90,823	93,648	(5,459)	(5.5%)
5209	Tools & Minor Equipment	12,832	9,400	3,616	8,400	(1,000)	(10.6%)
5210	Computers, Supplies & Software	503,298	710,784	729,300	670,290	(40,494)	(5.7%)
5211	Automotive Parts	28,577	25,000	25,000	25,000	-	-
5212	Office Equipment Maintenance	440	3,350	7,149	7,750	4,400	131.3%
5213	Computer Maintenance & Repairs	19,864	24,434	26,224	24,434	-	-
5214	Employee Awards & Events	27,419	34,000	19,608	31,000	(3,000)	(8.8%)
5216	Tuition Reimbursement	14,897	32,000	23,000	30,000	(2,000)	(6.3%)
5217	Departmental Supplies	1,993,635	2,119,526	2,064,947	1,987,584	(131,942)	(6.2%)
5218	Recruitment Costs	54,598	49,844	71,500	31,044	(18,800)	(37.7%)
5219	STC Training	6,324	3,850	2,500	3,850	-	-
5220	POST Training	65,616	43,700	30,000	49,700	6,000	13.7%
5221	Automotive Repair Services	79,945	72,100	86,750	72,100	-	-
5222	Warehouse Inventory Purchases	88,641	80,000	86,000	80,000	-	-
5223	Bus Pass Subsidies	6,332	6,600	4,000	6,600	-	-
5224	Recreation Bus Trips	60,671	59,225	41,595	59,225	-	-
5225	Printing	138,319	107,753	79,689	132,891	25,138	23.3%
5226	Automotive Fuel	333,179	426,250	396,000	371,150	(55,100)	(12.9%)
5227	City Store Purchases	7,643	10,000	18,000	30,000	20,000	200.0%
5231	Bank Service Charge	601,555	647,000	551,204	497,000	(150,000)	(23.2%)

## SCHEDULE OF EXPENDITURE DETAIL - CITY-WIDE

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019-20 Adopted	
5240	Assessments & Taxes	735,288	432,960	433,799	434,160	1,200	0.3%
5250	Insurance Premiums	764,723	868,633	817,709	970,193	101,560	11.7%
5251	Claims Paid	3,992,830	4,300,000	5,000,000	4,550,000	250,000	5.8%
5252	Claims Administration	216,410	242,658	222,654	243,215	557	0.2%
5253	Miscellaneous Bonds/Insurance	6,750	9,106	7,400	9,250	144	1.6%
5254	Unemployment Claims	28,568	25,000	25,000	25,000	-	-
5255	Property Insurance	207,607	276,000	215,758	280,500	4,500	1.6%
5260	Council Contingencies	-	50,000	-	-	(50,000)	(100.0%)
5262	Public Service Events	31,767	28,875	28,000	2,750	(26,125)	(90.5%)
5263	City Funds Match	11,861	8,000	18,000	12,000	4,000	50.0%
5264	City Funds Exchange	161,000	200,000	200,000	-	(200,000)	(100.0%)
5265	Service Agency Contributions	41,315	37,315	37,315	37,315	-	-
5266	DMBBPA Allocation	109,194	110,000	-	103,000	(7,000)	(6.4%)
5267	UAD Loan Program	1,716	-	-	-	-	-
5268	UAD Construction Fund Refunds	197,474	-	-	-	-	-
5269	M.B. School Support	1,000,000	-	-	-	-	-
5271	Bond Refunding	-	-	-	-	-	-
5501	Telephone	262,813	217,049	251,458	259,501	42,452	19.6%
5502	Electricity	1,057,532	1,383,922	996,627	1,048,508	(335,414)	(24.2%)
5503	Natural Gas	142,798	119,666	148,618	138,214	18,548	15.5%
5504	Water	457,778	581,117	532,098	548,064	(33,053)	(5.7%)
5601	Administrative Service Charge	3,663,481	3,664,530	3,664,530	3,398,018	(266,512)	(7.3%)
<b>Total Materials &amp; Services</b>		<b>\$41,692,701</b>	<b>\$42,840,724</b>	<b>\$49,960,220</b>	<b>\$46,097,755</b>	<b>3,257,031</b>	<b>7.6%</b>
5611	Warehouse Purchases	\$93,386	\$106,975	\$79,261	\$121,564	\$14,589	13.6%
5612	Garage Purchases	32,464	25,000	25,000	30,000	5,000	20.0%
5621	Information Systems Allocation	2,718,132	2,814,647	2,814,647	2,814,340	(307)	(0.0%)
5631	Insurance Allocation	1,843,020	1,843,020	1,843,020	2,293,320	450,300	24.4%
5641	Fleet Rental Allocation	1,147,752	1,314,154	1,084,608	-	(1,314,154)	(100.0%)
5642	Fleet Maintenance Allocation	1,165,586	1,194,841	1,090,231	-	(1,194,841)	(100.0%)
5651	Building & Operations Allocation	1,624,529	1,951,560	1,590,670	1,931,161	(20,399)	(1.0%)
<b>Total Internal Services</b>		<b>\$8,624,869</b>	<b>\$9,250,197</b>	<b>\$8,527,437</b>	<b>\$7,190,385</b>	<b>(2,059,812)</b>	<b>(22.3%)</b>
9101	Transfers Out	\$10,222	\$147,112	\$240,000	\$312,230	\$165,118	112.2%
<b>Total Transfers</b>		<b>\$10,222</b>	<b>\$147,112</b>	<b>\$240,000</b>	<b>\$312,230</b>	<b>165,118</b>	<b>112.2%</b>
<b>Total Operating Expenditures</b>		<b>\$106,095,626</b>	<b>\$110,434,191</b>	<b>\$114,173,479</b>	<b>\$112,738,454</b>	<b>2,304,263</b>	<b>3.4%</b>
6111	Furniture & Fixtures	\$10,525	-	-	-	-	-
6121	Machinery & Equipment	71,788	\$103,124	\$142,896	\$62,500	(\$40,624)	(39.4%)
6131	Vehicles	1,414,100	1,044,663	1,056,943	654,000	(390,663)	(37.4%)
6141	Computer Equipment & Software	1,691,065	57,719	599,119	827,161	769,442	1333.1%
6142	ERP Implementation	246,178	215,051	651,033	263,177	48,126	22.4%
6212	CIP Bldg & Facility - CYr	1,095,259	3,445,000	2,805,552	17,145,000	13,700,000	397.7%
6222	CIP Street Improvements - CYr	6,985,132	2,270,000	3,554,549	3,505,000	1,235,000	54.4%
6232	CIP Utility Improvements - CYr	36,780	-	218,960	-	-	-
6242	CIP Line Improvements - CYr	823,195	4,750,000	500,000	1,100,000	(3,650,000)	(76.8%)
6252	CIP Landscape & Site - CYr	297,825	1,100,000	25,000	-	(1,100,000)	(100.0%)
6263	Infrastructure Improvements	2,698,196	1,360,000	940,337	600,000	(760,000)	(55.9%)
<b>Total Capital Projects &amp; Equipment</b>		<b>\$15,370,043</b>	<b>\$14,345,557</b>	<b>\$10,494,389</b>	<b>\$24,156,838</b>	<b>9,811,281</b>	<b>68.4%</b>
7101	Bond Principal	\$1,460,000	\$2,345,000	\$2,345,000	\$2,120,000	(\$225,000)	(9.6%)
7102	Bond Interest	935,100	875,301	875,301	1,204,705	329,404	37.6%
7103	Bond Administration Fee	7,125	17,700	17,700	13,400	(4,300)	(24.3%)
7301	Land Leases	448,691	572,000	508,476	572,000	-	-
<b>Total Debt Service</b>		<b>\$2,850,916</b>	<b>\$3,810,001</b>	<b>\$3,746,477</b>	<b>\$3,910,105</b>	<b>\$100,104</b>	<b>2.6%</b>
<b>Total Capital Expenditures &amp; Debt Service</b>		<b>\$18,220,959</b>	<b>\$18,155,558</b>	<b>\$14,240,866</b>	<b>\$28,066,943</b>	<b>\$9,911,385</b>	<b>54.6%</b>
<b>Total City-Wide Expenditures</b>		<b>\$124,316,585</b>	<b>\$128,589,749</b>	<b>\$128,414,345</b>	<b>\$140,805,397</b>	<b>\$12,215,648</b>	<b>9.5%</b>

## SCHEDULE OF EXPENDITURE DETAIL - GENERAL FUND

Object Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total	Change from 2019-20 Adopted	
4101 Salaries & Allowances	\$13,038,165	\$13,800,377	\$12,713,730	\$13,538,676	18.5%	(\$261,701)	(1.9%)
4102 Sworn Employee Salaries	13,282,350	13,350,722	13,294,040	14,110,551	19.3%	759,829	5.7%
4103 Part Time Employee Salaries	2,377,614	2,328,133	1,979,362	2,099,248	2.9%	(228,885)	(9.8%)
4111 Overtime Regular Employees	276,077	250,751	308,408	290,494	0.4%	39,743	15.8%
4112 Overtime Sworn Employees	3,642,951	3,479,660	3,432,382	3,551,856	4.9%	72,196	2.1%
4113 Overtime Mutual Aid	300,719	169,344	136,800	169,344	0.2%	-	-
4114 Overtime Special Events	594,826	344,804	545,818	154,254	0.2%	(190,550)	(55.3%)
4115 Cooperative Resources	47,634	69,600	39,600	50,000	0.1%	(19,600)	(28.2%)
4116 Overtime Training & Special Detail	91,763	230,400	108,800	163,220	0.2%	(67,180)	(29.2%)
4123 Commuter Pay	10,020	15,000	10,000	10,000	0.0%	(5,000)	(33.3%)
4201 Group Medical Insurance	3,861,116	4,330,806	3,687,380	4,105,838	5.6%	(224,968)	(5.2%)
4202 Medicare	452,130	410,283	455,820	478,737	0.7%	68,454	16.7%
4203 Unemployment	25,020	25,020	25,020	25,020	0.0%	-	-
4204 401A Plan City	231,839	254,381	239,060	259,664	0.4%	5,283	2.1%
4205 Workers Compensation	4,610,040	4,610,040	4,610,040	4,690,320	6.4%	80,280	1.7%
4207 Contribution to City Pension Plan	100,000	-	50,001	50,001	0.1%	50,001	-
4211 PERS Regular Contributions	1,114,256	1,299,764	1,147,480	1,314,760	1.8%	14,996	1.2%
4212 PERS Sworn Contributions	2,432,540	2,517,941	2,579,870	2,785,157	3.8%	267,216	10.6%
4218 PERS Regular Net Pension Liability	1,005,407	1,295,849	1,232,040	1,468,638	2.0%	172,789	13.3%
4219 PERS Sworn Net Pension Liability	2,639,102	3,418,800	3,275,760	3,898,117	5.3%	479,317	14.0%
4221 PERS Supplement Retirement Payr	18,752	-	22,190	-	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>\$50,152,320</b>	<b>\$52,201,675</b>	<b>\$49,893,601</b>	<b>\$53,213,895</b>	<b>72.7%</b>	<b>1,012,220</b>	<b>1.9%</b>
5101 Contract Services	\$6,399,608	\$6,418,901	\$6,032,017	\$5,174,685	7.1%	(\$1,244,216)	(19.4%)
5103 Audit Services	60,587	87,000	57,000	57,000	0.1%	(30,000)	(34.5%)
5104 Computer Contract Services	448,931	523,275	471,396	544,366	0.7%	21,091	4.0%
5105 Elections	161,953	8,080	2,000	107,350	0.1%	99,270	1228.6%
5106 SBRPCA Communications	1,862,089	1,988,374	1,990,843	2,132,791	2.9%	144,417	7.3%
5107 Physical/Psychological Exams	47,423	50,870	45,090	32,780	0.0%	(18,090)	(35.6%)
5108 Legal Services	791,652	753,000	940,500	913,000	1.2%	160,000	21.2%
5109 Background Investigations	1,962	7,684	1,800	6,184	0.0%	(1,500)	(19.5%)
5201 Office Supplies	137,126	149,450	103,914	113,050	0.2%	(36,400)	(24.4%)
5202 Memberships & Dues	102,479	110,822	94,354	100,583	0.1%	(10,239)	(9.2%)
5203 Reference Books & Periodicals	7,321	21,739	15,324	12,264	0.0%	(9,475)	(43.6%)
5205 Training, Conferences & Meetings	401,033	567,130	304,171	338,312	0.5%	(228,818)	(40.3%)
5206 Uniforms/Safety Equipment	209,570	196,318	199,995	210,740	0.3%	14,422	7.3%
5207 Advertising	69,934	99,264	69,499	77,362	0.1%	(21,902)	(22.1%)
5208 Postage	106,949	97,730	89,276	92,055	0.1%	(5,675)	(5.8%)
5209 Tools & Minor Equipment	1,887	1,500	100	500	0.0%	(1,000)	(66.7%)
5210 Computers, Supplies & Software	35,647	39,391	64,723	35,871	0.0%	(3,520)	(8.9%)
5212 Office Equipment Maintenance	440	3,350	7,149	6,250	0.0%	2,900	86.6%
5214 Employee Awards & Events	27,419	34,000	19,608	31,000	0.0%	(3,000)	(8.8%)
5216 Tuition Reimbursement	14,897	32,000	23,000	30,000	0.0%	(2,000)	(6.3%)
5217 Departmental Supplies	1,202,420	1,052,483	1,033,604	869,891	1.2%	(182,592)	(17.3%)
5218 Recruitment Costs	54,598	49,844	71,500	31,044	0.0%	(18,800)	(37.7%)
5219 STC Training	6,324	3,850	2,500	3,850	0.0%	-	-
5220 POST Training	65,616	43,700	30,000	49,700	0.1%	6,000	13.7%
5221 Automotive Repair Services	79,945	72,100	86,750	72,100	0.1%	-	-
5225 Printing	137,051	91,841	77,963	121,279	0.2%	29,438	32.1%
5227 City Store Purchases	7,643	10,000	18,000	30,000	0.0%	20,000	200.0%
5231 Bank Service Charge	173,171	178,000	170,000	160,000	0.2%	(18,000)	(10.1%)
5240 Assessments & Taxes	2,880	2,800	3,799	4,000	0.0%	1,200	42.9%
5260 Council Contingencies	-	50,000	-	-	-	(50,000)	(100.0%)
5262 Public Service Events	31,767	28,875	28,000	2,750	0.0%	(26,125)	(90.5%)
5263 City Funds Match	11,861	8,000	18,000	12,000	0.0%	4,000	50.0%
5264 City Funds Exchange	161,000	200,000	200,000	-	-	(200,000)	(100.0%)
5265 Service Agency Contributions	41,315	37,315	37,315	37,315	0.1%	-	-
5269 M.B. School Support	1,000,000	-	-	-	-	-	-
5501 Telephone	88,400	121,082	79,068	81,841	0.1%	(39,241)	(32.4%)
5502 Electricity	454,889	627,228	393,179	425,146	0.6%	(202,082)	(32.2%)
5503 Natural Gas	33,678	24,147	30,328	28,205	0.0%	4,058	16.8%
5504 Water	367,003	472,153	420,859	433,486	0.6%	(38,667)	(8.2%)
<b>Total Materials &amp; Services</b>	<b>\$14,808,471</b>	<b>\$14,263,296</b>	<b>\$13,232,624</b>	<b>\$12,378,750</b>	<b>16.9%</b>	<b>(1,884,546)</b>	<b>(13.2%)</b>

## SCHEDULE OF EXPENDITURE DETAIL - GENERAL FUND

Object Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total	Change from 2019-20 Adopted	
5611 Warehouse Purchases	\$32,307	\$39,767	\$26,811	\$48,256	0.1%	\$8,489	21.3%
5621 Information Systems Allocation	2,360,724	2,501,662	2,501,662	2,490,691	3.4%	(10,971)	(0.4%)
5631 Insurance Allocation	1,496,220	1,496,220	1,496,220	2,180,520	3.0%	684,300	45.7%
5641 Fleet Rental Allocation	966,444	1,125,104	910,032	-	-	(1,125,104)	(100.0%)
5642 Fleet Maintenance Allocation	989,968	1,001,582	913,893	-	-	(1,001,582)	(100.0%)
5651 Building & Operations Allocation	1,406,245	1,689,420	1,377,006	1,672,644	2.3%	(16,776)	(1.0%)
<b>Total Internal Services</b>	<b>\$7,251,908</b>	<b>\$7,853,755</b>	<b>\$7,225,624</b>	<b>\$6,392,111</b>	<b>8.7%</b>	<b>(1,461,644)</b>	<b>(18.6%)</b>
9101 Transfers Out	\$10,222	\$117,112	\$15,000	\$12,230	0.0%	(\$104,882)	(89.6%)
<b>Total Transfers</b>	<b>\$10,222</b>	<b>\$117,112</b>	<b>\$15,000</b>	<b>\$12,230</b>	<b>0.0%</b>	<b>(104,882)</b>	<b>(89.6%)</b>
<b>Total Operating Expenditures</b>	<b>\$72,222,921</b>	<b>\$74,435,838</b>	<b>\$70,366,849</b>	<b>\$71,996,986</b>	<b>98.3%</b>	<b>(2,438,852)</b>	<b>(5.5%)</b>
6111 Furniture & Fixtures	\$10,525	-	-	-	-	-	-
6121 Machinery & Equipment	28,689	\$103,124	\$110,158	\$62,500	0.1%	(\$40,624)	(39.4%)
6141 Computer Equipment & Software	1,482,204	-	185,000	552,418	0.8%	552,418	-
<b>Total Capital Projects &amp; Equipment</b>	<b>\$1,521,419</b>	<b>\$103,124</b>	<b>\$295,158</b>	<b>\$754,918</b>	<b>1.0%</b>	<b>651,794</b>	<b>632.0%</b>
7101 Bond Principal	\$295,000	\$305,000	\$305,000	\$310,000	0.4%	\$5,000	1.6%
7102 Bond Interest	185,975	176,975	176,975	167,750	0.2%	(9,225)	(5.2%)
7103 Bond Administration Fee	1,600	3,500	3,500	1,600	0.0%	(1,900)	(54.3%)
<b>Total Debt Service</b>	<b>\$482,575</b>	<b>\$485,475</b>	<b>\$485,475</b>	<b>\$479,350</b>	<b>0.7%</b>	<b>(6,125)</b>	<b>(1.3%)</b>
<b>Total Capital Expenditures &amp; Debt Service</b>	<b>\$2,003,994</b>	<b>\$588,599</b>	<b>\$780,633</b>	<b>\$1,234,268</b>	<b>1.7%</b>	<b>\$645,669</b>	<b>109.7%</b>
<b>Total General Fund Expenditures</b>	<b>\$74,226,915</b>	<b>\$75,024,437</b>	<b>\$71,147,482</b>	<b>\$73,231,254</b>	<b>100.0%</b>	<b>(1,793,183)</b>	<b>(2.4%)</b>





## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Management Services

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$1,052,116	\$1,018,039	\$965,750	\$961,704	29.9%
4103	Part Time Employee Salaries	14,615	30,849	24,000	25,449	0.8%
4111	Overtime Regular Employees	1,383	5,000	-	-	-
4201	Group Medical Insurance	198,769	214,295	143,350	147,653	4.6%
4202	Medicare	15,125	14,738	14,020	14,301	0.4%
4203	Unemployment	420	420	420	420	0.0%
4204	401A Plan City	39,263	40,033	38,450	39,413	1.2%
4205	Workers Compensation	59,820	59,820	59,820	68,100	2.1%
4207	Contribution to City Pension Plan	54,086	-	27,043	27,043	0.8%
4211	PERS Regular Contribution	79,765	85,738	80,840	86,160	2.7%
4218	PERS Regular Net Pensions Liability	71,575	92,252	87,660	99,866	3.1%
<b>Total Salaries &amp; Benefits</b>		<b>\$1,586,936</b>	<b>\$1,561,184</b>	<b>\$1,441,353</b>	<b>\$1,470,109</b>	<b>45.8%</b>
5101	Contract Services	\$314,827	\$325,380	\$346,000	\$121,120	3.8%
5104	Computer Contract Services	81,583	105,658	97,470	166,089	5.2%
5105	Elections	161,953	8,080	2,000	107,350	3.3%
5108	Legal Services	585,863	625,000	820,000	785,000	24.4%
5201	Office Supplies	10,015	12,500	5,514	12,500	0.4%
5202	Memberships & Dues	56,339	53,405	52,245	40,705	1.3%
5203	Reference Books & Periodicals	21	1,600	172	200	0.0%
5205	Training, Conferences & Meetings	80,036	115,425	40,552	16,155	0.5%
5207	Advertising	12,197	17,330	30,000	12,750	0.4%
5208	Postage	436	401	450	564	0.0%
5210	Computers, Supplies & Software	2,000	-	3,112	-	-
5212	Office Equipment Maintenance	-	250	250	250	0.0%
5214	Employee Awards & Events	12,685	11,500	6,000	-	-
5217	Departmental Supplies	55,489	40,550	36,427	21,100	0.7%
5225	Printing	530	1,500	200	1,000	0.0%
5227	City Store Purchases	7,643	10,000	18,000	-	-
5240	Assessments & Taxes	2,880	2,800	3,799	4,000	0.1%
5260	Council Contingencies	-	50,000	-	-	-
5262	Public Service Events	31,767	28,875	28,000	2,750	0.1%
5269	M.B. School Support	1,000,000	-	-	-	-
5501	Telephone	4,102	5,666	3,228	3,331	0.1%
<b>Total Materials &amp; Services</b>		<b>\$2,420,368</b>	<b>\$1,415,920</b>	<b>\$1,493,419</b>	<b>\$1,294,864</b>	<b>40.3%</b>
5611	Warehouse Purchases	\$72	\$250	\$50	\$250	0.0%
5621	Information Technology Allocation	264,168	279,939	279,939	259,788	8.1%
5631	Insurance Allocation	224,400	224,400	224,400	18,300	0.6%
5651	Building & Operations Allocation	141,415	169,980	138,546	168,292	5.2%
<b>Total Internal Services</b>		<b>\$630,055</b>	<b>\$674,569</b>	<b>\$642,935</b>	<b>\$446,630</b>	<b>13.9%</b>
<b>Total Operating Expenditures</b>		<b>\$4,637,359</b>	<b>\$3,651,673</b>	<b>\$3,577,707</b>	<b>\$3,211,603</b>	<b>100.0%</b>
6111	Furniture & Fixtures	\$5,011	-	-	-	-
6141	Computer Equipment & Software	-	-	-	-	-
6212	CIP Bldg & Facility - CYr	-	-	-	-	-
<b>Total Capital Projects &amp; Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>\$4,642,369</b>	<b>\$3,651,673</b>	<b>\$3,577,707</b>	<b>\$3,211,603</b>	<b>100.0%</b>
<b>Source of Funds</b>						
General Fund		\$4,642,369	\$3,651,673	\$3,577,707	\$3,211,603	100.0%
Capital Improvement Fund		-	-	-	-	-
<b>Total Source of Funds</b>		<b>\$4,642,369</b>	<b>\$3,651,673</b>	<b>\$3,577,707</b>	<b>\$3,211,603</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Finance

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$1,443,751	\$1,615,417	\$1,518,210	\$1,557,194	40.3%
4103	Part Time Employee Salaries	53,791	86,701	72,200	110,268	2.9%
4111	Overtime Regular Employees	6,044	15,017	13,300	13,517	0.3%
4120	Supplemental Pension Plan	22,125	23,000	21,690	23,000	0.6%
4121	Single Highest Year Plan	50,694	56,000	49,130	56,000	1.4%
4124	Fire Retiree's Health Insurance	24,001	26,000	20,850	26,000	0.7%
4125	Police Retiree's Health Plan	103,525	87,000	100,530	87,000	2.3%
4126	Miscellaneous Retirees Health Plan	42,864	49,000	34,450	49,000	1.3%
4201	Group Medical Insurance	230,065	270,791	231,140	254,930	6.6%
4202	Medicare	18,684	21,819	19,820	21,253	0.5%
4203	Unemployment	420	420	420	420	0.0%
4204	401A Plan City	35,216	42,254	38,460	41,754	1.1%
4205	Workers Compensation	44,520	44,520	44,520	24,060	0.6%
4207	Contribution to City Pension Plan	3,480	-	1,740	1,740	0.0%
4211	PERS Regular Contribution	118,889	145,342	131,990	149,176	3.9%
4218	PERS Regular Net Pension Liability	111,961	144,303	137,160	175,779	4.5%
<b>Total Salaries &amp; Benefits</b>		<b>\$2,310,031</b>	<b>\$2,627,584</b>	<b>\$2,435,610</b>	<b>\$2,591,091</b>	<b>67.1%</b>
5101	Contract Services	\$338,406	\$280,187	\$292,435	\$281,322	7.3%
5103	Audit Services	60,587	87,000	57,000	57,000	1.5%
5104	Computer Contract Services	160,235	125,850	95,854	100,850	2.6%
5201	Office Supplies	11,409	10,500	10,500	10,500	0.3%
5202	Memberships & Dues	2,536	2,825	2,786	2,780	0.1%
5203	Reference Books & Periodicals	1,540	1,100	800	1,200	0.0%
5205	Training, Conferences & Meetings	36,884	31,800	17,830	15,400	0.4%
5206	Uniforms/Safety Equipment	990	1,290	1,000	1,290	0.0%
5207	Advertising	1,202	1,450	1,712	1,650	0.0%
5208	Postage	50,718	44,870	45,480	46,845	1.2%
5210	Computer Supplies & Software	2,150	-	-	-	-
5211	Automotive Parts	28,577	25,000	25,000	25,000	0.6%
5214	Employee Awards & Events	456	600	600	600	0.0%
5217	Departmental Supplies	8,969	7,050	8,054	8,800	0.2%
5222	Warehouse Inventory Purchases	88,641	80,000	86,000	80,000	2.1%
5225	Printing	19,807	10,937	4,339	10,605	0.3%
5231	Bank Service Charge	173,171	178,000	170,000	160,000	4.1%
5265	Service Agency Contributions	4,000	-	-	-	-
5267	UAD Loan Program	1,716	-	-	-	-
5501	Telephone	4,678	6,462	3,682	3,798	0.1%
<b>Total Materials &amp; Services</b>		<b>\$996,672</b>	<b>\$894,921</b>	<b>\$823,072</b>	<b>\$807,640</b>	<b>20.9%</b>

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Finance

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
5611	Warehouse Purchases	\$7,273	\$12,530	\$6,480	\$12,530	0.3%
5621	Information Technology Allocation	156,864	166,217	166,217	196,322	5.1%
5631	Insurance Allocation	6,600	6,600	6,600	18,300	0.5%
5641	Fleet Rental Allocation	5,052	5,050	5,052	-	-
5642	Fleet Maintenance Allocation	1,883	2,001	1,826	-	-
5651	Building & Operations Allocation	200,284	240,840	196,303	238,448	6.2%
<b>Total Internal Services</b>		<b>\$377,956</b>	<b>\$433,238</b>	<b>\$382,478</b>	<b>\$465,600</b>	<b>12.0%</b>
<b>Total Operating Expenditures</b>		<b>\$3,684,659</b>	<b>\$3,955,743</b>	<b>\$3,641,160</b>	<b>\$3,864,331</b>	<b>100.0%</b>
<b>Total Expenditures</b>		<b>\$3,684,659</b>	<b>\$3,955,743</b>	<b>\$3,641,160</b>	<b>\$3,864,331</b>	<b>100.0%</b>
<b>Source of Funds</b>						
	General Fund	\$3,206,915	\$3,467,256	\$3,178,010	\$3,408,829	88.2%
	Capital Improvement Fund	1,716	-	-	-	-
	Building Maintenance & Operations Fund	232,819	247,487	236,500	214,502	5.6%
	Pension Trust Fund	243,209	241,000	226,650	241,000	6.2%
<b>Total Source of Funds</b>		<b>\$3,684,659</b>	<b>\$3,955,743</b>	<b>\$3,641,160</b>	<b>\$3,864,331</b>	<b>100.0%</b>



## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Human Resources

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$685,797	\$833,179	\$566,180	\$792,149	10.0%
4103	Part Time Employee Salaries	26,601	-	72,524	-	-
4111	Overtime Regular Employees	1,104	2,500	1,000	1,250	0.0%
4123	Commuter Pay	10,020	15,000	10,000	10,000	0.1%
4201	Group Medical Insurance	105,707	144,290	82,020	108,635	1.4%
4202	Medicare	9,758	12,081	9,570	11,476	0.1%
4203	Unemployment	420	420	420	420	0.0%
4204	401A Plan City	22,707	31,716	19,260	30,656	0.4%
4205	Workers Compensation	51,960	51,960	51,960	26,520	0.3%
4211	PERS Regular Contribution	54,117	69,521	58,650	73,474	0.9%
4218	PERS Regular Net Pension Liability	62,706	80,821	76,860	85,162	1.1%
<b>Total Salaries &amp; Benefits</b>		<b>\$1,030,898</b>	<b>\$1,241,488</b>	<b>\$948,444</b>	<b>\$1,139,742</b>	<b>14.4%</b>
5101	Contract Services	\$180,761	\$232,440	\$176,262	\$211,588	2.7%
5104	Computer Contract Services	7,501	1,767	1,530	1,767	0.0%
5107	Physical/Psychological Exams	34,998	36,090	25,090	12,000	0.2%
5108	Legal Services	202,579	120,000	120,000	120,000	1.5%
5201	Office Supplies	3,271	8,450	3,000	3,950	0.0%
5202	Memberships & Dues	3,866	2,859	1,225	1,000	0.0%
5203	Reference Books & Periodicals	17	930	180	-	-
5205	Training, Conferences & Meetings	47,195	88,575	35,200	57,575	0.7%
5208	Postage	950	887	996	1,026	0.0%
5214	Employee Awards & Events	8,683	13,500	7,500	24,000	0.3%
5216	Tuition Reimbursement	14,897	32,000	23,000	30,000	0.4%
5217	Departmental Supplies	1,851	1,500	4,700	1,500	0.0%
5218	Recruitment Costs	47,343	44,300	70,000	25,500	0.3%
5225	Printing	196	150	130	150	0.0%
5250	Insurance Premiums	764,723	868,633	817,709	970,193	12.2%
5251	Claims Paid	3,992,830	4,300,000	5,000,000	4,550,000	57.4%
5252	Claims Administration	216,410	242,658	222,654	243,215	3.1%
5253	Miscellaneous Bonds/Insurance	6,750	9,106	7,400	9,250	0.1%
5254	Unemployment	28,568	25,000	25,000	25,000	0.3%
5255	Property Insurance	207,607	276,000	215,758	280,500	3.5%
5501	Telephone	2,538	3,506	1,998	2,061	0.0%
<b>Total Materials &amp; Services</b>		<b>\$5,773,534</b>	<b>\$6,308,351</b>	<b>\$6,759,332</b>	<b>\$6,570,275</b>	<b>82.9%</b>
5611	Warehouse Purchases	\$117	\$300	\$150	\$200	0.0%
5621	Information Technology Allocation	120,576	116,829	116,829	105,212	1.3%
5631	Insurance Allocation	6,960	6,960	6,960	12,480	0.2%
5651	Building & Operations Allocation	82,497	99,120	80,790	98,136	1.2%
<b>Total Internal Services</b>		<b>\$210,149</b>	<b>\$223,209</b>	<b>\$204,729</b>	<b>\$216,028</b>	<b>2.7%</b>
<b>Total Operating Expenditures</b>		<b>\$7,014,581</b>	<b>\$7,773,048</b>	<b>\$7,912,505</b>	<b>\$7,926,045</b>	<b>100.0%</b>
<b>Total Expenditures</b>		<b>\$7,014,581</b>	<b>\$7,773,048</b>	<b>\$7,912,505</b>	<b>\$7,926,045</b>	<b>100.0%</b>
<b>Source of Funds</b>						
	General Fund	\$1,091,510	\$1,245,190	\$1,043,875	\$1,179,070	14.9%
	Insurance Reserve	5,923,071	6,527,858	6,868,630	6,746,975	85.1%
<b>Total Source of Funds</b>		<b>\$7,014,581</b>	<b>\$7,773,048</b>	<b>\$7,912,505</b>	<b>\$7,926,045</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Parks and Recreation

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$1,931,121	\$1,952,919	\$2,051,370	\$1,752,976	21.4%
4103	Part Time Employee Salaries	2,000,474	1,909,606	1,648,216	1,716,939	21.0%
4111	Overtime Regular Employees	19,499	29,989	13,900	24,532	0.3%
4201	Group Medical Insurance	331,155	366,885	327,020	295,180	3.6%
4202	Medicare	56,164	51,450	56,550	54,853	0.7%
4203	Unemployment	8,100	8,100	8,100	8,100	0.1%
4204	401A Plan City	34,212	36,913	37,340	31,256	0.4%
4205	Workers Compensation	106,800	106,800	106,800	58,860	0.7%
4207	Contribution to City Pension Plan	15,075	-	7,538	7,538	0.1%
4211	PERS Regular Contribution	241,236	319,588	257,950	249,303	3.0%
4218	PERS Regular Net Pension Liability	148,134	190,928	181,560	208,053	2.5%
<b>Total Salaries &amp; Benefits</b>		<b>\$4,891,969</b>	<b>\$4,973,178</b>	<b>\$4,696,344</b>	<b>\$4,407,590</b>	<b>53.9%</b>
5101	Contract Services	\$2,263,871	\$2,233,187	\$1,915,202	\$1,770,054	21.6%
5104	Computer Contract Services	20,458	18,670	30,000	25,000	0.3%
5201	Office Supplies	41,772	37,500	30,000	21,000	0.3%
5202	Memberships & Dues	10,347	15,398	9,779	15,658	0.2%
5203	Reference Books & Periodicals	1,508	1,774	1,860	1,774	0.0%
5205	Training, Conferences & Meetings	42,213	57,780	26,185	17,497	0.2%
5206	Uniforms/Safety Equipment	10,025	14,345	19,275	14,345	0.2%
5207	Advertising	29,930	58,534	28,237	37,912	0.5%
5208	Postage	33,110	32,016	20,384	20,995	0.3%
5210	Computer Supplies & Software	2,399	5,316	5,316	4,396	0.1%
5217	Departmental Supplies	374,906	339,301	343,343	258,976	3.2%
5218	Recruitment Costs	5,145	5,544	1,500	5,544	0.1%
5223	Bus Pass Subsidies	6,332	6,600	4,000	6,600	0.1%
5224	Recreation Bus Trips	60,671	59,225	41,595	59,225	0.7%
5225	Printing	86,437	38,906	45,143	68,256	0.8%
5227	City Store Purchases	-	-	-	30,000	0.4%
5264	City Funds Exchange	161,000	200,000	200,000	-	-
5265	Service Agency Contributions	37,315	37,315	37,315	37,315	0.5%
5501	Telephone	14,977	20,600	14,211	14,665	0.2%
5502	Electricity	177,623	243,865	116,467	120,310	1.5%
5503	Natural Gas	9,340	6,331	8,534	7,937	0.1%
<b>Total Materials &amp; Services</b>		<b>\$3,389,378</b>	<b>\$3,432,207</b>	<b>\$2,898,404</b>	<b>\$2,537,459</b>	<b>31.0%</b>
5611	Warehouse Purchases	\$13,727	\$18,465	\$4,111	\$19,154	0.2%
5621	Information Technology Allocation	511,032	541,533	541,533	479,520	5.9%
5631	Insurance Allocation	279,360	279,360	279,360	90,300	1.1%
5641	Fleet Rental Allocation	40,596	42,800	32,676	-	-
5642	Fleet Maintenance Allocation	67,294	76,456	69,762	-	-
5651	Building & Operations Allocation	141,365	169,980	138,547	168,292	2.1%
<b>Total Internal Services</b>		<b>\$1,053,374</b>	<b>\$1,128,594</b>	<b>\$1,065,989</b>	<b>\$757,266</b>	<b>9.3%</b>
<b>Total Operating Expenditures</b>		<b>\$9,334,721</b>	<b>\$9,533,979</b>	<b>\$8,660,737</b>	<b>\$7,702,315</b>	<b>94.1%</b>
6121	Machinery & Equipment	\$28,689	-	-	-	-
6252	CIP Landscape & Site - CYr	297,825	\$1,100,000	\$25,000	-	-
<b>Total Capital Projects &amp; Equipment</b>		<b>\$326,514</b>	<b>\$1,100,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>-</b>

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Parks and Recreation

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
7101	Bond Principal	\$295,000	\$305,000	\$305,000	\$310,000	3.8%
7102	Bond Interest	185,975	176,975	176,975	167,750	2.1%
7103	Bond Administration Fee	1,600	3,500	3,500	1,600	0.0%
<b>Total Debt Service</b>		<b>\$482,575</b>	<b>\$485,475</b>	<b>\$485,475</b>	<b>\$479,350</b>	<b>5.9%</b>
<b>Total Capital Expenditures &amp; Debt Service</b>		<b>\$809,089</b>	<b>\$1,585,475</b>	<b>\$510,475</b>	<b>\$479,350</b>	<b>5.9%</b>
<b>Total Expenditures</b>		<b>\$10,143,810</b>	<b>\$11,119,454</b>	<b>\$9,171,212</b>	<b>\$8,181,665</b>	<b>100.0%</b>
<b>Source of Funds</b>						
	General Fund	\$8,879,321	\$9,010,205	\$8,169,674	\$7,239,853	88.5%
	Proposition A Fund	966,664	1,009,249	976,538	941,812	11.5%
	Capital Improvement Fund	297,825	1,100,000	25,000	-	-
<b>Total Source of Funds</b>		<b>\$10,143,810</b>	<b>\$11,119,454</b>	<b>\$9,171,212</b>	<b>\$8,181,665</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Police

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$2,796,405	\$2,833,105	\$2,511,340	\$3,006,495	9.8%
4102	Sworn Employee Salaries	8,369,527	8,446,711	8,448,010	9,176,037	29.9%
4103	Part Time Employee Salaries	399,716	388,760	324,500	336,609	1.1%
4111	Overtime Regular Employees	207,041	161,949	257,500	211,559	0.7%
4112	Overtime Sworn Employees	1,727,856	1,608,986	1,695,600	1,719,790	5.6%
4114	Overtime Special Events	529,797	266,150	500,000	132,200	0.4%
4201	Group Medical Insurance	1,565,458	1,739,850	1,525,610	1,807,342	5.9%
4202	Medicare	187,470	163,718	192,660	210,277	0.7%
4203	Unemployment	8,700	8,700	8,700	8,700	0.0%
4204	401A Plan City	12,281	15,290	12,620	16,397	0.1%
4205	Workers Compensation	2,697,660	2,697,660	2,697,660	2,891,700	9.4%
4207	Contribution to City Pension Plan	19,941	-	9,971	9,971	0.0%
4211	PERS Regular Contribution	230,583	248,334	218,400	278,954	0.9%
4212	PERS Sworn Contributions	1,546,026	1,636,621	1,639,350	1,823,199	5.9%
4218	PERS Regular Net Pension Liability	209,970	270,625	257,280	313,545	1.0%
4219	PERS Sworn Net Pension Liability	1,829,243	2,354,801	2,258,940	2,524,730	8.2%
4221	PERS Supplement Retirement Paymr	12,518	-	7,260	-	-
<b>Total Salaries &amp; Benefits</b>		<b>\$22,350,193</b>	<b>\$22,841,260</b>	<b>\$22,565,401</b>	<b>\$24,467,505</b>	<b>79.8%</b>
5101	Contract Services	\$831,164	\$723,790	\$819,200	\$681,060	2.2%
5104	Computer Contract Services	86,340	178,150	178,264	246,910	0.8%
5106	SBRPCA Communications	1,408,144	1,487,531	1,490,000	1,595,843	5.2%
5107	Physical/Psychological Exams	12,000	13,900	20,000	19,900	0.1%
5108	Legal Services	-	8,000	500	8,000	0.0%
5109	Background Investigations	1,962	6,820	1,800	5,320	0.0%
5201	Office Supplies	34,808	49,600	29,000	40,100	0.1%
5202	Memberships & Dues	9,656	9,105	9,245	9,540	0.0%
5203	Reference Books & Periodicals	812	1,140	950	990	0.0%
5205	Training, Conferences & Meetings	119,221	112,395	114,200	120,450	0.4%
5206	Uniforms/Safety Equipment	149,241	137,355	134,287	152,090	0.5%
5207	Advertising	4,000	3,000	250	500	0.0%
5208	Postage	9,959	8,959	10,063	10,365	0.0%
5210	Computer Supplies & Software	12,319	8,600	10,000	11,500	0.0%
5214	Employee Awards & Events	2,261	2,900	1,500	2,900	0.0%
5217	Departmental Supplies	271,573	334,500	454,250	333,190	1.1%
5219	STC Training	6,324	3,850	2,500	3,850	0.0%
5220	POST Training	65,616	43,700	30,000	49,700	0.2%
5225	Printing	15,314	17,800	10,000	17,100	0.1%
5263	City Funds Match	11,861	8,000	18,000	12,000	0.0%
5501	Telephone	34,656	49,424	32,337	33,371	0.1%
5502	Electricity	124,769	167,986	130,993	135,316	0.4%
5503	Natural Gas	8,332	5,526	7,836	7,287	0.0%
5504	Water	15,006	16,588	15,288	15,747	0.1%
<b>Total Materials &amp; Services</b>		<b>\$3,235,338</b>	<b>\$3,398,619</b>	<b>\$3,520,463</b>	<b>\$3,513,029</b>	<b>11.5%</b>



## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Police

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
5611	Warehouse Purchases	\$3,028	\$2,000	\$2,000	\$2,000	0.0%
5621	Information Technology Allocation	646,020	684,605	684,605	676,124	2.2%
5631	Insurance Allocation	541,440	541,440	541,440	644,880	2.1%
5641	Fleet Rental Allocation	459,312	450,266	373,584	-	-
5642	Fleet Maintenance Allocation	722,325	736,471	671,992	-	-
5651	Building & Operations Allocation	404,523	485,400	395,638	480,580	1.6%
<b>Total Internal Services</b>		<b>\$2,776,648</b>	<b>\$2,900,182</b>	<b>\$2,669,259</b>	<b>\$1,803,584</b>	<b>5.9%</b>
<b>Total Operating Expenditures</b>		<b>\$28,362,179</b>	<b>\$29,140,061</b>	<b>\$28,755,123</b>	<b>\$29,784,118</b>	<b>97.1%</b>
6121	Machinery & Equipment	-	\$93,124	\$93,124	\$52,500	0.2%
6141	Computer Equipment & Software	1,069,541	-	-	453,680	1.5%
<b>Total Capital Projects &amp; Equipment</b>		<b>\$1,069,541</b>	<b>\$93,124</b>	<b>\$93,124</b>	<b>\$506,180</b>	<b>1.7%</b>
7101	Bond Principal	\$250,000	\$257,500	\$257,500	\$265,000	0.9%
7102	Bond Interest	135,231	127,619	127,619	119,782	0.4%
7103	Bond Administration	900	1,100	1,100	900	0.0%
<b>Total Debt Service</b>		<b>\$386,131</b>	<b>\$386,219</b>	<b>\$386,219</b>	<b>\$385,682</b>	<b>1.3%</b>
<b>Total Capital Expenditures &amp; Debt Service</b>		<b>\$1,455,672</b>	<b>\$479,343</b>	<b>\$479,343</b>	<b>\$891,862</b>	<b>2.9%</b>
<b>Total Expenditures</b>		<b>\$29,817,851</b>	<b>\$29,619,404</b>	<b>\$29,234,466</b>	<b>\$30,675,980</b>	<b>100.0%</b>
<b>Source of Funds</b>						
General Fund		\$29,172,897	\$28,939,485	\$28,442,050	\$30,000,398	97.8%
Asset Forfeiture		129,709	153,700	216,197	147,900	0.5%
Police Safety Grants Fund		129,114	140,000	190,000	142,000	0.5%
Capital Improvement Fund		386,131	386,219	386,219	385,682	1.3%
<b>Total Source of Funds</b>		<b>\$29,817,851</b>	<b>\$29,619,404</b>	<b>\$29,234,466</b>	<b>\$30,675,980</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Fire

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$69,957	\$92,055	\$75,770	\$90,758	0.6%
4102	Sworn Employee Salaries	4,912,823	4,904,011	4,846,030	4,934,514	33.6%
4103	Part Time Employee Salaries	123,818	161,909	113,089	167,341	1.1%
4111	Overtime Regular Employees	1,778	1,000	-	1,000	0.0%
4112	Overtime Sworn Employees	1,973,038	1,905,874	1,786,782	1,882,666	12.8%
4113	Overtime Mutual Aid	300,719	169,344	136,800	169,344	1.2%
4114	Overtime Special Events	29,885	35,904	19,818	15,404	0.1%
4115	Cooperative Resources	47,634	69,600	39,600	50,000	0.3%
4116	Overtime Training & Special Detail	91,763	230,400	108,800	163,220	1.1%
4201	Group Medical Insurance	697,532	696,047	687,280	712,281	4.8%
4202	Medicare	96,131	70,894	94,100	92,852	0.6%
4203	Unemployment	420	420	420	420	0.0%
4204	401A Plan City	1,135	5,531	4,740	3,665	0.0%
4205	Workers Compensation	1,512,780	1,512,780	1,512,780	1,519,680	10.3%
4211	PERS Regular Contribution	12,097	19,903	13,440	14,678	0.1%
4212	PERS Sworn Contributions	886,514	881,320	940,520	961,958	6.5%
4218	PERS Regular Net Pension Liability	7,097	9,148	8,700	9,850	0.1%
4219	PERS Sworn Net Pension Liability	809,859	1,063,999	1,016,820	1,373,387	9.3%
4221	PERS Supplement Retirement Paym	6,234	-	14,930	-	-
<b>Total Salaries &amp; Benefits</b>		<b>\$11,581,214</b>	<b>\$11,830,139</b>	<b>\$11,420,419</b>	<b>\$12,163,018</b>	<b>82.8%</b>
5101	Contract Services	\$212,835	\$451,521	\$422,904	\$443,283	3.0%
5104	Computer Contract Services	49,415	40,850	30,850	24,750	0.2%
5106	SBRPCA Communications	453,946	500,843	500,843	536,948	3.7%
5107	Physical/Psychological Exams	425	880	-	880	0.0%
5109	Background Investigations	-	864	-	864	0.0%
5201	Office Supplies	7,095	5,400	4,900	5,000	0.0%
5202	Memberships & Dues	2,787	5,885	5,135	4,005	0.0%
5203	Reference Books & Periodicals	1,442	3,650	2,799	2,850	0.0%
5205	Training, Conferences & Meetings	44,419	114,430	57,138	75,750	0.5%
5206	Uniforms/Safety Equipment	59,707	54,165	51,025	43,890	0.3%
5208	Postage	230	214	240	248	0.0%
5214	Employee Awards & Events	1,731	4,000	2,300	2,000	0.0%
5217	Departmental Supplies	187,534	192,475	219,990	162,500	1.1%
5218	Recruitment Costs	2,111	-	-	-	-
5221	Automotive Repair Services	79,945	72,100	86,750	72,100	0.5%
5225	Printing	439	2,250	1,700	1,780	0.0%
5501	Telephone	15,135	18,621	14,106	14,557	0.1%
5502	Electricity	64,772	87,204	70,541	72,869	0.5%
5503	Natural Gas	7,252	5,376	7,402	6,884	0.0%
5504	Water	6,346	8,036	8,315	8,565	0.1%
<b>Total Materials &amp; Services</b>		<b>\$1,197,565</b>	<b>\$1,568,764</b>	<b>\$1,486,938</b>	<b>\$1,479,723</b>	<b>10.1%</b>

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Fire

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
5611	Warehouse Purchases	\$5,251	\$6,500	\$5,500	\$4,600	0.0%
5621	Information Technology Allocation	335,808	355,846	355,846	346,104	2.4%
5631	Insurance Allocation	48,600	48,600	48,600	78,360	0.5%
5641	Fleet Rental Allocation	265,776	351,580	323,148	-	-
5642	Fleet Maintenance Allocation	64,933	62,910	57,402	-	-
5651	Building & Operations Allocation	151,708	182,040	148,376	180,232	1.2%
<b>Total Internal Services</b>		<b>\$872,076</b>	<b>\$1,007,476</b>	<b>\$938,872</b>	<b>\$609,296</b>	<b>4.1%</b>
<b>Total Operating Expenditures</b>		<b>\$13,650,856</b>	<b>\$14,406,379</b>	<b>\$13,846,229</b>	<b>\$14,252,037</b>	<b>97.0%</b>
6111	Furniture & Fixtures	\$5,514	-	-	-	-
6121	Machinery & Equipment	-	\$10,000	\$17,034	\$10,000	0.1%
6141	Computer Equipment & Software	131,559	-	-	41,500	0.3%
6212	CIP Bldg & Facility - CYr	255,020	-	250,000	-	-
<b>Total Capital Projects &amp; Equipment</b>		<b>\$386,579</b>	<b>\$10,000</b>	<b>\$267,034</b>	<b>\$51,500</b>	<b>0.4%</b>
7101	Bond Principal	\$250,000	\$257,500	\$257,500	\$265,000	1.8%
7102	Bond Interest	135,231	127,619	127,619	119,782	0.8%
7103	Bond Administration	900	1,100	1,100	900	0.0%
<b>Total Debt Service</b>		<b>\$386,131</b>	<b>\$386,219</b>	<b>\$386,219</b>	<b>\$385,682</b>	<b>2.6%</b>
<b>Total Capital Expenditures &amp; Debt Service</b>		<b>\$778,224</b>	<b>\$396,219</b>	<b>\$653,253</b>	<b>\$437,182</b>	<b>3.0%</b>
<b>Total Expenditures</b>		<b>\$14,429,080</b>	<b>\$14,802,598</b>	<b>\$14,499,482</b>	<b>\$14,689,219</b>	<b>100.0%</b>
<b>Source of Funds</b>						
General Fund		\$13,787,929	\$14,416,379	\$13,863,263	\$14,303,537	97.4%
Capital Improvement Fund		641,151	386,219	636,219	385,682	2.6%
<b>Total Source of Funds</b>		<b>\$14,429,080</b>	<b>\$14,802,598</b>	<b>\$14,499,482</b>	<b>\$14,689,219</b>	<b>100.0%</b>



## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Community Development

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$2,666,496	\$2,784,236	\$2,557,050	\$2,670,133	47.9%
4103	Part Time Employee Salaries	70,904	32,679	121,860	39,442	0.7%
4111	Overtime Regular Employees	17,108	16,867	17,700	19,878	0.4%
4201	Group Medical Insurance	400,380	449,427	379,500	390,428	7.0%
4202	Medicare	38,981	40,633	38,910	37,962	0.7%
4203	Unemployment	420	420	420	420	0.0%
4204	401A Plan City	32,590	32,928	25,760	32,420	0.6%
4205	Workers Compensation	48,960	48,960	48,960	37,320	0.7%
4211	PERS Regular Contribution	211,423	234,061	212,380	245,487	4.4%
4218	PERS Regular New Pension Liability	201,743	260,022	247,260	291,058	5.2%
<b>Total Salaries &amp; Benefits</b>		<b>\$3,689,005</b>	<b>\$3,900,233</b>	<b>\$3,649,800</b>	<b>\$3,764,548</b>	<b>67.6%</b>
5101	Contract Services	\$1,274,842	\$1,482,224	\$1,055,000	\$1,018,991	18.3%
5201	Office Supplies	7,765	14,000	10,000	10,000	0.2%
5202	Memberships & Dues	15,009	17,330	13,434	17,335	0.3%
5203	Reference Books & Periodicals	2,023	8,525	7,725	3,250	0.1%
5205	Training, Conferences & Meetings	42,354	51,275	22,535	35,135	0.6%
5206	Uniforms/Safety Equipment	4,216	6,000	6,260	6,400	0.1%
5207	Advertising	21,796	18,650	9,300	9,250	0.2%
5208	Postage	7,720	6,942	7,798	8,031	0.1%
5209	Tools & Minor Equipment	1,669	1,500	100	500	0.0%
5210	Computer Supplies & Software	10,553	15,675	26,095	12,175	0.2%
5214	Employee Awards & Events	369	500	350	500	0.0%
5217	Departmental Supplies	34,855	34,150	23,700	25,400	0.5%
5225	Printing	14,131	18,610	15,551	19,100	0.3%
5501	Telephone	6,831	9,439	5,377	5,549	0.1%
<b>Total Materials &amp; Services</b>		<b>\$1,444,134</b>	<b>\$1,684,820</b>	<b>\$1,203,225</b>	<b>\$1,171,616</b>	<b>21.0%</b>
5611	Warehouse Purchases	\$2,012	\$2,100	\$1,800	\$1,500	0.0%
5621	Information Technology Allocation	245,520	260,183	260,183	275,865	5.0%
5631	Insurance Allocation	63,420	63,420	63,420	18,300	0.3%
5641	Fleet Rental Allocation	21,360	74,218	21,360	-	-
5642	Fleet Maintenance Allocation	23,352	14,944	13,636	-	-
5651	Building & Operations Allocation	235,676	283,320	230,928	280,507	5.0%
<b>Total Internal Services</b>		<b>\$591,339</b>	<b>\$698,185</b>	<b>\$591,327</b>	<b>\$576,172</b>	<b>10.3%</b>
<b>Total Operating Expenditures</b>		<b>\$5,724,478</b>	<b>\$6,283,238</b>	<b>\$5,444,352</b>	<b>\$5,512,336</b>	<b>99.0%</b>
6141	Computer Equipment & Software	\$253,442	-	\$185,000	\$57,238	1.0%
<b>Total Capital Projects &amp; Equipment</b>		<b>\$253,442</b>	<b>-</b>	<b>\$185,000</b>	<b>\$57,238</b>	<b>1.0%</b>
<b>Total Expenditures</b>		<b>\$5,977,920</b>	<b>\$6,283,238</b>	<b>\$5,629,352</b>	<b>\$5,569,574</b>	<b>100.0%</b>
<b>Source of Funds</b>						
General Fund		\$5,977,920	\$6,283,238	\$5,629,352	\$5,569,574	100.0%
<b>Total Source of Funds</b>		<b>\$5,977,920</b>	<b>\$6,283,238</b>	<b>\$5,629,352</b>	<b>\$5,569,574</b>	<b>100.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Public Works

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$4,618,695	\$5,097,441	\$4,583,610	\$5,230,460	8.3%
4103	Part Time Employee Salaries	119,412	69,961	96,097	35,500	0.1%
4111	Overtime Regular Employees	114,732	94,600	78,848	114,500	0.2%
4114	Overtime Special Events	37,831	44,950	27,217	6,650	0.0%
4201	Group Medical Insurance	743,801	954,584	701,910	854,534	1.4%
4202	Medicare	69,440	73,911	68,350	78,521	0.1%
4203	Unemployment	6,120	6,120	6,120	6,120	0.0%
4204	401A Plan City	72,176	70,617	75,420	88,184	0.1%
4205	Workers Compensation	348,780	348,780	348,780	113,220	0.2%
4207	Contribution to City Pension Plan	7,418	-	3,709	3,709	0.0%
4211	PERS Regular Contribution	373,994	442,299	387,990	478,914	0.8%
4218	PERS Regular Net Pension Liability	375,302	483,721	459,840	541,497	0.9%
4220	Accrued Leave	6,123	-	-	-	-
<b>Total Salaries &amp; Benefits</b>		<b>\$6,893,824</b>	<b>\$7,686,984</b>	<b>\$6,837,891</b>	<b>\$7,551,809</b>	<b>11.9%</b>
5101	Contract Services	\$13,950,119	\$14,488,075	\$22,968,317	\$19,629,743	31.1%
5104	Computer Contract Services	5,122	81,000	5,091	87,450	0.1%
5108	Legal Services	202,723	-	-	-	-
5201	Office Supplies	21,048	11,500	11,000	10,000	0.0%
5202	Memberships & Dues	12,916	19,350	11,928	16,695	0.0%
5203	Reference Books & Periodicals	(21)	4,250	1,393	3,000	0.0%
5205	Training, Conferences & Meetings	25,216	82,200	22,513	69,500	0.1%
5206	Uniforms/Safety Equipment	28,609	35,250	23,079	50,740	0.1%
5207	Advertising	7,297	17,000	3,005	16,000	0.0%
5208	Postage	5,344	4,818	5,412	5,574	0.0%
5209	Tools & Minor Equipment	11,163	7,900	3,516	7,900	0.0%
5210	Computer Supplies & Software	10,576	63,350	26,000	120,800	0.2%
5212	Office Equipment Maintenance	440	2,100	5,748	6,000	0.0%
5214	Employee Awards & Events	1,233	1,000	1,300	1,000	0.0%
5217	Departmental Supplies	1,054,973	1,167,700	972,450	1,174,918	1.9%
5225	Printing	1,227	16,800	2,126	14,200	0.0%
5226	Automotive Fuel	333,179	426,250	396,000	371,150	0.6%
5231	Banking Service Fees	428,383	469,000	381,204	337,000	0.5%
5240	Assessments & Taxes	732,408	430,160	430,000	430,160	0.7%
5266	DMBBPA Allocation	109,194	110,000	-	103,000	0.2%
5268	UAD Construction Fund Refunds	197,474	-	-	-	-
5501	Telephone	175,989	97,930	173,442	178,994	0.3%
5502	Electricity	690,368	884,867	678,626	720,013	1.1%
5503	Natural Gas	117,874	102,433	124,846	116,106	0.2%
5504	Water	436,426	556,493	508,495	523,752	0.8%
<b>Total Materials &amp; Services</b>		<b>\$18,559,280</b>	<b>\$19,079,426</b>	<b>\$26,755,491</b>	<b>\$23,993,695</b>	<b>38.0%</b>
5601	Administrative Service Charge	\$3,663,481	\$3,664,530	\$3,664,530	\$3,398,018	5.4%
5611	Warehouse Purchases	61,629	64,030	58,870	80,530	0.1%
5612	Garage Purchases	32,464	25,000	25,000	30,000	0.0%
5621	Information Technology Allocation	438,144	409,495	409,495	475,405	0.8%
5631	Insurance Allocation	665,700	665,700	665,700	1,402,740	2.2%
5641	Fleet Rental Allocation	355,656	390,240	328,788	-	-
5642	Fleet Maintenance Allocation	285,799	302,059	275,613	-	-
5651	Building & Operations Allocation	\$232,481	\$279,180	227,553	\$276,408	0.4%
<b>Total Internal Services</b>		<b>\$5,735,355</b>	<b>\$5,800,234</b>	<b>\$5,655,549</b>	<b>\$5,663,101</b>	<b>9.0%</b>

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Public Works

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
9101	Transfers Out	\$10,222	\$147,112	\$240,000	\$312,230	0.5%
<b>Total Transfers</b>		<b>\$10,222</b>	<b>\$147,112</b>	<b>\$240,000</b>	<b>\$312,230</b>	<b>0.5%</b>
<b>Total Operating Expenditures</b>		<b>\$31,198,681</b>	<b>\$32,713,756</b>	<b>\$39,488,931</b>	<b>\$37,520,835</b>	<b>59.4%</b>
6121	Machinery & Equipment	\$43,099	-	\$26,190	-	-
6131	Vehicles	1,414,100	1,044,663	1,056,943	654,000	1.0%
6141	Computer Equipment & Software	116,197	-	-	17,500	0.0%
6142	ERP Implementation	118,593	19,788	19,788	15,571	0.0%
6212	CIP Bldg. & Facility - CYr	840,239	3,445,000	2,555,552	17,145,000	27.1%
6222	CIP Street Improvements - CYr	6,985,132	2,270,000	3,554,549	3,505,000	5.5%
6232	CIP Utility Improvements - CYr	36,780	-	218,960	-	-
6242	CIP Line Improvements - CYr	823,195	4,750,000	500,000	1,100,000	1.7%
6263	Infrastructure Improvements	2,698,196	1,360,000	940,337	600,000	0.9%
<b>Total Capital Projects &amp; Equipment</b>		<b>\$13,075,531</b>	<b>\$12,889,451</b>	<b>\$8,872,319</b>	<b>\$23,037,071</b>	<b>36.4%</b>
7101	Bond Principal	\$665,000	\$1,525,000	\$1,525,000	\$1,280,000	2.0%
7102	Bond Interest	478,663	443,088	443,088	797,391	1.3%
7103	Bond Administration	3,725	12,000	12,000	10,000	0.0%
<b>Total Debt Service</b>		<b>\$1,147,388</b>	<b>\$1,980,088</b>	<b>\$1,980,088</b>	<b>\$2,087,391</b>	<b>3.3%</b>
7301	Land Leases	\$448,691	\$572,000	\$508,476	\$572,000	0.9%
<b>Total Property &amp; Equipment Leases</b>		<b>\$448,691</b>	<b>\$572,000</b>	<b>\$508,476</b>	<b>\$572,000</b>	<b>0.9%</b>
<b>Total Capital Expenditures &amp; Debt Service</b>		<b>\$14,671,609</b>	<b>\$15,441,539</b>	<b>\$11,360,883</b>	<b>\$25,696,462</b>	<b>40.6%</b>
<b>Total Expenditures</b>		<b>\$45,870,290</b>	<b>\$48,155,295</b>	<b>\$50,849,814</b>	<b>\$63,217,297</b>	<b>100.0%</b>
<b>Source of Funds</b>						
General Fund		\$7,195,979	\$7,681,551	\$6,903,925	\$8,318,390	13.2%
Street Lighting & Landscape Fund		530,299	546,801	584,770	575,720	0.9%
Gas Tax		3,859,563	880,000	967,262	762,979	1.2%
Proposition C Fund		1,155,831	461,000	1,406,107	911,711	1.4%
AB 2766 Fund		2,100	2,100	28,290	673	0.0%
Measure R		785,162	380,000	134,789	1,267,979	2.0%
Measure M		468,481	517,000	158,700	647,979	1.0%
Capital Improvement Fund		4,229,322	1,760,000	2,305,368	777,670	1.2%
Underground Assessment Districts		197,474	-	8,494,675	9,216,133	14.6%
Water Fund		12,082,323	13,559,497	12,287,452	26,574,230	42.0%
Stormwater Fund		891,561	1,639,089	1,135,577	2,697,756	4.3%
Wastewater Fund		2,358,343	5,063,346	1,895,285	3,200,081	5.1%
Refuse Fund		4,095,998	4,949,052	4,212,109	-	-
Parking Fund		2,446,109	4,283,311	4,074,187	2,415,831	3.8%
County Parking Lots Fund		555,450	752,250	673,056	747,077	1.2%
State Pier and Parking Lot Fund		771,475	599,689	788,707	539,418	0.9%
Fleet Management Fund		2,579,687	2,293,190	2,239,936	1,686,502	2.7%
Building Maintenance & Operations Fund		1,513,533	1,780,469	1,552,669	1,757,740	2.8%
Special Assessment Redemption Fund		151,600	1,006,950	1,006,950	717,050	1.1%
Special Assessment UAD 12 14 Fund		-	-	-	282,099	0.4%
Special Assessment UAD 19-04 Fund		-	-	-	120,279	0.2%
<b>Total Source of Funds</b>		<b>\$45,870,290</b>	<b>\$48,155,295</b>	<b>\$50,849,814</b>	<b>\$63,217,297</b>	<b>100.0%</b>



## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Information Technology

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$962,303	\$1,027,144	\$930,020	\$1,042,842	30.1%
4103	Part Time Employee Salaries	27,708	30,254	110,000	35,110	1.0%
4111	Overtime Regular Employees	68,081	37,976	22,000	32,816	0.9%
4201	Group Medical Insurance	125,676	148,757	121,600	137,807	4.0%
4202	Medicare	15,098	15,708	14,500	15,952	0.5%
4204	401A Plan City	19,494	26,891	20,120	19,258	0.6%
4205	Workers Compensation	62,400	62,400	62,400	96,180	2.8%
4211	PERS Regular Contribution	76,055	85,799	75,600	93,886	2.7%
4218	PERS Regular Net Pension Liability	76,950	99,179	94,320	108,821	3.1%
<b>Total Salaries &amp; Benefits</b>		<b>\$1,433,764</b>	<b>\$1,534,108</b>	<b>\$1,450,560</b>	<b>\$1,582,672</b>	<b>45.6%</b>
5101	Contract Services	\$68,515	\$89,847	\$93,310	\$89,847	2.6%
5104	Computer Contract Services	404,831	599,636	542,428	658,756	19.0%
5201	Office Supplies	1,080	1,150	600	1,000	0.0%
5202	Memberships & Dues	1,900	2,400	1,195	2,200	0.1%
5203	Reference Books & Periodicals	297	500	200	500	0.0%
5205	Training, Conferences & Meetings	45,530	47,855	25,851	26,705	0.8%
5210	Computer Supplies & Software	463,301	617,843	658,777	521,419	15.0%
5212	Office Equipment Maintenance	-	1,000	1,151	1,500	0.0%
5213	Computer Maintenance & Repair	19,864	24,434	26,224	24,434	0.7%
5217	Departmental Supplies	3,484	2,300	2,033	1,200	0.0%
5225	Printing	238	800	500	700	0.0%
5501	Telephone	3,909	5,401	3,077	3,175	0.1%
<b>Total Materials &amp; Services</b>		<b>\$1,012,950</b>	<b>\$1,393,166</b>	<b>\$1,355,346</b>	<b>\$1,331,436</b>	<b>38.4%</b>
5611	Warehouse Purchases	\$277	\$800	\$300	\$800	0.0%
5631	Insurance Allocation	6,540	6,540	6,540	9,660	0.3%
5651	Building & Operations Allocation	34,581	41,700	33,989	40,266	1.2%
<b>Total Internal Services</b>		<b>\$41,398</b>	<b>\$49,040</b>	<b>\$40,829</b>	<b>\$50,726</b>	<b>1.5%</b>
<b>Total Operating Expenditures</b>		<b>\$2,488,112</b>	<b>\$2,976,314</b>	<b>\$2,846,735</b>	<b>\$2,964,834</b>	<b>85.4%</b>
6121	Machinery & Equipment	-	-	\$6,548	-	-
6141	Computer Equipment & Software	\$120,326	\$57,719	414,119	\$257,243	7.4%
6142	ERP Implementation	\$127,585	\$195,263	631,245	247,606	7.1%
<b>Total Capital Projects &amp; Equipment</b>		<b>\$120,326</b>	<b>\$57,719</b>	<b>\$420,667</b>	<b>\$257,243</b>	<b>7.4%</b>
<b>Total Expenditures</b>		<b>\$2,736,024</b>	<b>\$3,229,296</b>	<b>\$3,898,647</b>	<b>\$3,469,683</b>	<b>100.0%</b>
<b>Source of Funds</b>						
General Fund		\$272,074	\$329,460	\$339,626	\$0	-
Capital Improvement Fund		-	-	-	-	-
Information Systems Fund		2,463,951	2,899,836	3,559,021	3,469,683	100.0%
<b>Total Source of Funds</b>		<b>\$2,736,024</b>	<b>\$3,229,296</b>	<b>\$3,898,647</b>	<b>\$3,469,683</b>	<b>100.0%</b>





## SCHEDULE OF EXPENDITURE BY MINOR PROGRAM

Program	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019/20 Adopted	
Management Services						
City Council	\$1,475,732	\$491,349	\$389,857	\$297,499	(\$193,850)	(39.5%)
City Manager	1,305,038	1,327,374	1,380,161	991,083	(336,291)	(25.3%)
City Treasurer	35,941	45,322	34,184	39,076	(6,246)	(13.8%)
City Clerk	876,990	791,423	782,413	859,913	68,490	8.7%
City Attorney	948,669	996,205	991,092	1,024,032	27,827	2.8%
Total Management Services	\$4,642,369	\$3,651,673	\$3,577,707	\$3,211,603	(\$440,070)	(12.1%)
Finance						
Administration	\$1,396,185	\$1,368,112	\$1,331,866	\$1,377,894	\$9,782	0.7%
Accounting	741,027	728,575	734,537	755,529	26,954	3.7%
Revenue Services	398,924	640,940	413,047	547,577	(93,363)	(14.6%)
Business Licensing	107,841	107,317	103,163	107,574	257	0.2%
Parking Citations	191,673	230,127	192,288	205,284	(24,843)	(10.8%)
Utility Billing	186,021	184,649	190,514	190,340	5,691	3.1%
Purchasing	430,169	448,536	439,245	465,631	17,095	3.8%
General Services	232,819	247,487	236,500	214,502	(32,985)	(13.3%)
Total Finance	\$3,684,659	\$3,955,743	\$3,641,160	\$3,864,331	(\$91,412)	(2.3%)
Human Resources						
Administration	\$1,091,510	\$1,245,190	\$1,043,875	\$1,179,070	(\$66,120)	(5.3%)
Risk Management	654,500	762,720	536,368	629,327	(133,393)	(17.5%)
Liability	1,332,004	1,350,965	2,310,607	1,755,826	404,861	30.0%
Workers Compensation	3,936,567	4,414,173	4,021,655	4,361,822	(52,351)	(1.2%)
Total Human Resources	\$7,014,581	\$7,773,048	\$7,912,505	\$7,926,045	\$152,997	2.0%
Parks & Recreation						
Administration	\$3,300,487	\$4,074,158	\$2,922,958	\$2,519,574	(\$1,554,584)	(38.2%)
Recreation Services	1,056,736	1,157,927	928,942	1,020,530	(137,397)	(11.9%)
Teen Drop In Center	164,791	184,134	154,916	200,643	16,509	9.0%
Special Activity Classes	140,662	141,222	124,466	114,574	(26,648)	(18.9%)
Special Events	608,042	505,247	501,868	424,881	(80,366)	(15.9%)
Tennis Operations	381,002	394,027	273,788	316,387	(77,640)	(19.7%)
Facility & Parks Reservations	418,926	447,341	417,735	445,472	(1,869)	(0.4%)
Cultural Arts	495,758	513,347	440,597	319,244	(194,103)	(37.8%)
Art Classes	287,726	288,054	224,622	180,937	(107,117)	(37.2%)
Concerts In The Park	99,989	110,943	115,142	1,146	(109,797)	(99.0%)
Sports Leagues & Tournaments	216,145	215,657	191,953	107,543	(108,114)	(50.1%)
Sports Classes	524,569	545,650	452,048	390,533	(155,117)	(28.4%)
Swimming Activities	523,856	559,231	498,329	463,942	(95,289)	(17.0%)
Sports & Aquatics Administration	192,679	197,616	209,120	164,194	(33,422)	(16.9%)
Volunteers	203,572	202,006	229,056	155,486	(46,520)	(23.0%)
Older Adults Activities	179,002	158,605	136,198	103,344	(55,261)	(34.8%)
Senior Services	383,206	415,040	372,936	311,423	(103,617)	(25.0%)
Transportation	966,664	1,009,249	976,538	941,812	(67,437)	(6.7%)
Total Parks & Recreation	\$10,143,810	\$11,119,454	\$9,171,212	\$8,181,665	(\$2,937,789)	(26.4%)
Police Department						
Administration	\$6,900,809	\$6,909,372	\$6,731,841	\$7,221,594	\$312,222	4.5%
Patrol	10,248,054	10,202,009	10,465,662	9,938,018	(263,991)	(2.6%)
Investigations	2,632,911	2,899,216	2,861,235	3,194,841	295,625	10.2%
School Resource Officer	30,578	31,664	18,385	20,580	(11,084)	(35.0%)
Technical Support Services	2,529,789	1,626,537	1,471,395	2,097,287	470,750	28.9%
Communications	1,408,694	1,488,098	1,490,660	1,776,524	288,426	19.4%
Crime Prevention	586,288	610,424	508,285	634,968	24,544	4.0%
Traffic Safety	2,367,881	2,389,146	2,384,551	2,344,261	(44,885)	(1.9%)
Jail Operations	751,098	737,240	777,545	795,674	58,434	7.9%
Parking Enforcement	1,776,465	2,116,906	1,789,650	2,006,004	(110,902)	(5.2%)
Animal Control	326,461	315,092	329,060	356,329	41,237	13.1%
Treasury Regional	-	-	-	75,300	75,300	-
DOJ Regional	129,709	153,700	199,610	67,600	(86,100)	(56.0%)
State Regional	-	-	16,587	5,000	5,000	-
State SLES Grant	129,114	140,000	190,000	142,000	2,000	1.4%
Total Police Department	\$29,817,851	\$29,619,404	\$29,234,466	\$30,675,980	\$1,056,576	3.6%

## SCHEDULE OF EXPENDITURE BY MINOR PROGRAM

Program	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019/20 Adopted	
Fire Department						
Administration	\$3,315,134	\$3,468,413	\$3,562,820	\$3,472,710	\$4,297	0.1%
Prevention	748,639	853,373	745,439	764,921	(88,452)	(10.4%)
Fire Investigation	1,826	34,368	1,400	15,590	(18,778)	(54.6%)
Fire Operations	7,617,364	7,487,711	7,323,730	7,456,767	(30,944)	(0.4%)
Emergency Medical Services	2,140,412	2,409,053	2,390,871	2,397,519	(11,534)	(0.5%)
Support Services	327,169	333,835	320,483	352,350	18,515	5.5%
Emergency Preparedness	99,162	114,577	62,479	98,166	(16,411)	(14.3%)
CERT	14,114	26,520	11,000	16,928	(9,592)	(36.2%)
Communications	150,339	48,390	60,540	98,088	49,698	102.7%
Public Education	14,920	26,358	20,720	16,180	(10,178)	(38.6%)
Total Fire Department	\$14,429,080	\$14,802,598	\$14,499,482	\$14,689,219	(\$113,379)	(0.8%)
Community Development						
Administration	\$1,064,026	\$834,236	\$868,697	\$798,043	(\$36,193)	(4.3%)
Current Planning	1,109,955	1,290,275	1,112,925	1,126,496	(163,779)	(12.7%)
Advance Planning	20,798	-	-	-	-	-
Plan Check	1,683,174	1,445,694	1,397,753	1,430,553	(15,141)	(1.0%)
Inspection	1,027,872	1,170,469	1,047,397	1,047,097	(123,372)	(10.5%)
Code Enforcement	457,161	459,641	466,701	492,885	33,244	7.2%
Traffic Engineering	398,916	430,497	419,209	442,390	11,893	2.8%
Environmental Programs	216,017	652,426	316,670	232,110	(420,316)	(64.4%)
Total Community Development	\$5,977,920	\$6,283,238	\$5,629,352	\$5,569,574	(\$713,664)	(11.4%)
Public Works						
Administration	\$1,257,404	\$1,289,669	\$1,167,240	\$1,847,855	\$558,186	43.3%
Civil Engineering	6,937,838	5,309,226	14,191,889	14,356,956	9,047,730	170.4%
Street Repair	7,445,500	3,978,506	3,881,394	4,860,386	881,880	22.2%
Sidewalk Repair	738,354	300,000	304,762	365,000	65,000	21.7%
Traffic Control	344,434	387,378	486,822	356,615	(30,763)	(7.9%)
Bldg & Grounds Maintenance	1,513,458	1,780,469	1,552,669	1,757,740	(22,729)	(1.3%)
Parks Maintenance	1,072,569	1,187,169	1,138,066	1,039,247	(147,922)	(12.5%)
School District Maintenance	247,388	234,553	207,603	196,210	(38,343)	(16.3%)
Transportation	2,100	2,100	28,290	673	(1,427)	(68.0%)
Street Lighting	425,195	408,551	461,185	448,909	40,358	9.9%
Arbolado Tract Lighting	2,883	4,542	2,066	4,509	(33)	(0.7%)
Streetscape Maintenance	102,221	133,708	121,519	122,302	(11,406)	(8.5%)
Water Administration	2,475,109	3,858,164	2,708,976	16,976,255	13,118,091	340.0%
Water Source Of Supply	6,700,889	6,515,100	6,513,595	6,584,941	69,841	1.1%
Water Pumping	1,382,717	1,306,772	1,386,449	1,238,069	(68,703)	(5.3%)
Water Treatment	60,466	296,695	263,343	304,515	7,820	2.6%
Water Maintenance	1,463,142	1,582,766	1,415,089	1,470,450	(112,316)	(7.1%)
Storm Drain Maintenance	891,561	1,639,089	1,135,577	2,697,756	1,058,667	64.6%
Sewer Maintenance	2,358,343	5,063,346	1,895,285	3,200,081	(1,863,265)	(36.8%)
Refuse Management	4,095,998	4,949,052	4,212,109	-	(4,949,052)	(100.0%)
Street Meters & City Lots	2,446,109	4,283,311	4,074,187	2,415,831	(1,867,480)	(43.6%)
State Lot A Pier	771,475	599,689	788,707	539,418	(60,271)	(10.1%)
County Lot B - 26th St	188,461	210,618	194,793	211,691	1,073	0.5%
County Lot C - El Porto	366,990	541,632	478,263	535,386	(6,246)	(1.2%)
Fleet Maintenance	1,165,586	1,248,527	1,182,993	1,207,502	(41,025)	(3.3%)
Fleet Replacement	1,414,100	1,044,663	1,056,943	479,000	(565,663)	(54.1%)
Total Public Works	\$45,870,290	\$48,155,295	\$50,849,814	\$63,217,297	\$15,062,002	31.3%
Information Technology						
Information Technology	2,463,951	2,899,836	3,559,021	3,469,683	569,847	19.7%
Geographic Information Services	272,074	329,460	339,626	-	(329,460)	(100.0%)
Total Information Technology	\$2,736,024	\$3,229,296	\$3,898,647	\$3,469,683	\$240,387	7.4%
Total	\$124,316,585	\$128,589,749	\$128,414,345	\$140,805,397	\$12,215,648	9.5%

# ***City of Manhattan Beach***



## **Financial Policies**

Revised/Adopted by City Council June 21, 2011

## **Statement of Purpose**

The financial integrity of our City government is of utmost importance. To discuss, write, and adopt a set of financial policies is a key element to maintaining this integrity. Our City has evolved with a variety of financial policies that can be found in many different sources, including: City Council Resolutions; Budget documents; and Capital Improvement Programs. The set of policies within this document, adopted contemporaneously each year with our budget, serves as a central reference point of the most important of our policies, which are critical to the continued financial health of our local government. .

Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency and effectiveness.

The following policies are divided into eight (8) general categories for ease of reference. These categories include: **1) General Policies; 2) Accounting, Auditing, and Financial Reporting Policies; 3) General Fund Balance Policies; 4) Debt Policies; 5) Revenue Policies; 6) Capital Improvement Policies; 7) Capitalization & Depreciation Policies; 8) Cash Management Investment Policies; and 9) Operating Budget Policies.** Except as otherwise noted, all policies included in this document are currently adhered to.

## GENERAL POLICIES

The City will:

- ❖ manage its financial assets in a sound and prudent manner;
- ❖ maintain and further develop programs to ensure its long term ability to pay all costs necessary to provide the level and quality of service required by its citizens;
- ❖ establish and maintain investment policies that are in accordance with State laws;

## ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

### **FINANCIAL INFORMATION**

It is the policy of the City of Manhattan Beach to provide all financial information in a thorough, timely fashion, and in a format that is easy for Council, citizens, and City employees to understand and utilize.

### **ACCOUNTING STANDARDS**

The City's accounting of financial systems shall be maintained in accordance with Generally Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

### **ANNUAL AUDIT**

An independent public accounting firm will perform an annual audit and its opinions will be included in the comprehensive annual financial report.

The independent audit firm will be selected through a competitive process at least once every five years. The contract will be for an initial period of three years with two additional one-year options at the City Council's discretion. The Finance Subcommittee, City Manager and Finance Director will review the qualifications of prospective firms and make a recommendation to the City Council. The audit contract, and any extensions, will be awarded by the City Council.

An Annual Financial Report shall be prepared within six months of the close of the previous fiscal year. It will be reviewed with the Finance Subcommittee, and presented to the City Council and community at a public meeting no later than February 1<sup>st</sup> of the following year.

It is the City's goal to maintain accounting records, processes and procedures in such a manner as to receive an unqualified audit opinion and to maintain a Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

## FUND BALANCE POLICIES

The City utilizes a variety of accounting funds for recording revenues and expenditures. At each fiscal year-end, budgeted/appropriated expenditure authority lapses with the exception of capital project spending, and operating expenses that have been incurred but not paid (encumbered). The remaining dollars left in each fund that are Unassigned constitute available funds of the City. The Unassigned fund balance shall include the City's Financial Policy components. The Council authorizes the City Manager or Director of Finance to make assignment of funds. Where Council has not established a formal policy the Governmental Accounting Standards Board Statement 54 will be operative.

### **GENERAL FUND**

The General Fund Unassigned Fund Balance will be maintained in an amount equal to at least 20 percent of the annual General Fund expenditure budget. These funds are designed to be used in the event of significant financial emergency. Council may, at its discretion, set aside additional funds above the 20% minimum. Such additional amounts may be allocated for specific purposes, such as capital projects or for known significant future cost items. Any residual balance shall be available for general operational working capital uses.

### **CITY COUNCIL CONTINGENCY ACCOUNT**

A contingency account in an amount not to exceed one-half of one percent (0.5 percent) of the City's General Fund expenditure budget will be maintained annually in the City Council's budget. This account will be available for unanticipated, unbudgeted expenditures and will require City Council approval to spend. The purpose of this account is to provide some flexibility for unforeseen events without the necessity to appropriate additional funds from the City's Unassigned Fund Balance.

### **ENTERPRISE FUNDS**

The City's Enterprise Funds will maintain reserves equal to four months of operating expenses.

### **FLEET MANAGEMENT FUND**

Through the use of the Fleet Management Fund, the City will annually budget sufficient funds to provide for the orderly maintenance, repair and replacement of the City's vehicles. This fund is supported by charges to user departments which are adjusted annually based on the department's proportionate share of estimated fleet management expenses. Sufficient working capital will be maintained in the fund to provide for the scheduled replacement of fleet vehicles at the end of their useful lives.

### **INFORMATION SYSTEMS FUND**

Through the use of the Information Systems Fund, the City will annually budget sufficient funds to provide for the orderly maintenance, repair and replacement of the City's technology infrastructure. This fund is supported by charges to user departments which are adjusted annually based on departments' proportionate share of estimated expenses. Such share may be determined based upon the departments' number of devices supported by the IS Division. Sufficient reserves will be maintained in the fund to provide for the scheduled replacement of equipment at the end of their useful lives.

## **RISK MANAGEMENT FUND**

The City maintains a self-insurance fund for the purpose of property, liability, and workers' compensation expenses. This fund pays insurance premiums, benefit and settlement payments, and administrative and operating expenses. The Risk Management Fund is supported by charges to other City funds for the services it provides. These annual charges for service shall reflect historical experience and shall be established to approximately equal the annual expenses of the fund. Separate reserves shall be maintained for current and long term general liability and workers' compensation liability at a level which will adequately fund the City's potential loss exposure in each area as determined by historical loss data. The Risk Management Fund shall maintain an annual working capital balance of \$2 million.

## **TRUST AND AGENCY FUNDS**

The City maintains funds on a trustee basis for a number of purposes, including City-sponsored post employment benefits programs and trust accounts for such purposes as utility underground projects. These funds shall be segregated from the City's general funds.

The estimated cost of City-sponsored retirement programs will be actuarially valued biennially. Ongoing annual normal costs for such programs will be budgeted in the department receiving the benefit. Unfunded liabilities will be disclosed and accounted for in accordance with Generally Accepted Accounting Principles (GAAP).

## **DEBT POLICIES**

### **ISSUANCE OF DEBT**

The City will not use long-term debt to pay for current operations.

The use of bonds or certificates of participation will only be considered for significant capital and infrastructure improvements.

The term of the debt shall never extend beyond the useful life of the improvements to be financed.

### **CREDIT RATING**

It is the City's goal to maintain our AAA/Aaa credit rating from all three major rating agencies. The factors that contribute to our high rating include the City's strong financial management, low debt levels, budgetary and fiscal controls, and accountability. To support this policy, the City will continue to maintain its position of full financial disclosure and proactive fiscal planning.

### **LEASE-PURCHASE**

The City will lease-purchase equipment if necessary because of funding availability, or if lease rates are more favorable than the rate attained from investment return. Equipment may also be leased if the lease terms compare favorably when reviewing the total life cycle cost of the equipment. In no case shall the City lease-purchase equipment whose useful life is not greater than the term of the lease.



## REVENUE POLICIES

### **GENERAL FUND REVENUE**

The City will strive to develop and maintain a diversified and reliable revenue stream so as to avoid becoming overly dependent on any single type of revenue. Efforts will be directed to optimize existing revenue sources while periodically reviewing potential new revenue sources.

Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies or reliable economic forecasters when available.

If revenues from “one-time” or limited duration sources are used to balance the City’s annual operating budget, it is to be fully disclosed and explained at the time the budget is presented. It is the City’s goal to not rely on these types of revenues to balance the operating budget.

The City will pursue revenue collection and auditing to assure that moneys due the City are accurately received in a timely manner.

The City will seek reimbursement for State and Federal mandated costs whenever possible.

### **GRANTS AND GIFTS**

The City shall actively pursue federal, state and other grant opportunities when deemed appropriate. Before accepting any grant the City shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant.

### **ENTERPRISE FUND CHARGES**

The City will set user fees for each enterprise fund at a rate that fully covers direct and indirect costs of providing the service, as well as planned capital improvements that may be necessary from time to time.

### **PARKS AND RECREATION FEES**

All Parks and Recreation department expenses and revenues will flow through the General Fund (except those transactions related to Proposition A). The goal of the Parks and Recreation Department shall be to generate General Fund revenue equal to at least 35 percent of the total General Fund expenditures of the department.

Recreation fees for such activities as classes and room rentals shall be established and reviewed periodically. The purpose of these fees is to recover the direct cost of the program, and to generate additional revenues to support the overall operation of the Parks and Recreation department and programs. As appropriate within the marketing of the recreation programs, higher non-resident fees are charged, as well as priority registration procedures for Manhattan Beach residents.

## **USER SERVICE FEES**

The City may impose user fees wherever appropriate. Such fees will recover the cost of providing the service, including all direct and indirect costs, administrative overhead, depreciation, etc. By policy, Council may direct certain fees to be lowered for particular purposes. Waivers of user fees will be presented for Council approval as appropriate. Fees will be reviewed periodically, but not less than every five years, to ensure that full cost recovery levels are identified.

Fees such as space rental, parking meter rates, etc. are based upon market conditions and are not subject to the limitations of cost recovery. These fees may be adjusted periodically by the City Council.

## **CAPITAL IMPROVEMENT POLICIES**

### **DEDICATED CIP FUNDING SOURCES**

Most of the City's infrastructure has a designated revenue source to pay for its upgrade or replacement as appropriate. For example, water/wastewater rates fund utility infrastructure needs; gas tax revenues fund street needs; and storm drainage needs are paid for with related fees and assessments. However, our public buildings and our park system are the primary beneficiaries of the City's Capital Improvement Fund (CIP). Specific revenue sources have been designated to provide permanent funding in support of general operational infrastructure. In particular, the City has dedicated:

- ❖ 15% of annual hotel transient occupancy tax (1.5% of the 10% tax);
- ❖ Fifty cents of the per hour charge for all on-street city parking meter collections;
- ❖ \$4 of each parking citation (with the exception of expired meter cites).

Transfers into the CIP Fund will be processed by the Finance Department on a monthly basis and recorded as such in the annual adopted budget.

### **FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)**

The City shall annually prepare a capital improvement spending program projecting capital needs for a five year period. This CIP shall address all of the City's funds.

The first year of the five year CIP will be consistent with, and adopted as a component of, the annual operating budget.

In the development of the Capital Improvement Program, the operating costs associated with the capital project will be projected and considered in conjunction with the CIP.

### **ENTERPRISE FUND CAPITAL IMPROVEMENTS**

Capital Improvements funded from the Enterprise Funds shall be paid for in combination of "pay-as-you-go" financing and the use of long-term debt. The City shall periodically review its enterprise capital needs and establish capital spending plans that are appropriate and reflect a combination of debt and "pay-as-you-go," while attempting to keep our rates competitive with those in the surrounding area.

## CAPITALIZATION & DEPRECIATION POLICIES

The City shall capitalize equipment and facilities within the following parameters:

Equipment - \$5,000 per unit  
Buildings & Facilities - \$100,000

Minor equipment that falls below the \$5,000 threshold, but is subject to shrinkage, such as cellular telephones and computers, shall have a non-numbered City of Manhattan Beach property tag affixed when placed into City service.

The City shall depreciate capital assets such as machinery, equipment, buildings and improvements, and infrastructure (roads, sidewalks, parks, etc.). Depreciation shall be performed on a straight line basis over the expected useful life of the asset and in accordance with Generally Accepted Accounting Principles (GAAP).

## CASH MANAGEMENT & INVESTMENT POLICIES

The Finance Subcommittee & City Council shall annually review and update, or modify as appropriate, the City's investment policy. Reviews shall take place at public meetings and the policy shall be adopted by minute action of the City Council based upon the Finance Subcommittee's recommendations

Reports on the City's investment portfolio and cash position shall be developed and presented to the City Council monthly. Additionally, expenditure reporting showing year-to-date budgeted and actual expenditures shall be prepared monthly and distributed to all departments.

City funds will be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order.

## OPERATING BUDGET POLICIES

### **BALANCED OPERATING BUDGET**

It is the City's policy to adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures. In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of reserves to balance the budget is permitted. In the event that a budget shortfall is expected to continue beyond one year, the planned use of reserves must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases or expenditure decreases.

Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and will be available for capital projects and/or "one-time only" General Fund expenditures.

## **BUDGET DOCUMENT**

The operating budget shall serve as the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget shall provide the staff the resources necessary to accomplish City Council determined service levels.

The City Manager shall annually prepare and present a proposed operating budget to the City Council no later than the second regular Council meeting in May of each year; and Council will adopt said budget no later than June 30 of each year. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the City Council.

The City's annual budget will be presented by department, with a logical breakdown of programs and proposed expenses. The budget document will also summarize expenditures at the personnel, operating and maintenance, and capital levels.

Where practical, the City's annual budget will include measures of workload, efficiency, and effectiveness.

## **BUDGET CONTROL AND ACCOUNTABILITY**

Budget control is maintained at the departmental level. The City Manager has the authority to approve appropriation transfers between programs or departments. In no case may total expenditures of a particular fund exceed that which is appropriated by the City Council without a budget amendment. Amendments to the budget are approved by the City Council with the exception of the appropriation and transfer of funds from employee leave reserves to a specific department's program budget to cover unplanned customary termination leave expenditures within a given year. Such amendments may be approved by the City Manager.

Budget accountability rests primarily with the operating departments of the City.

## **CAPITAL PLANT AND EQUIPMENT**

The annual budget will provide for adequate maintenance and replacement of capital assets.

## **ENTERPRISE FUNDS**

The Enterprise Funds shall be supported by their own rates and not subsidized by the General Fund.

The Enterprise Funds will pay their share of overhead services provided by the General Fund.

## GENERAL BUDGET POLICY

The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets. The mission of the budget process is to help the City Council make informed choices about the provision of those services and capital assets, and to promote stakeholder participation in the process. According to the National Advisory Council on State and Local Budgeting, the budget process:

- Incorporates a long-term perspective, including long range forecasting;
- Establishes linkages to broad organizational goals;
- Focuses budget decisions on results and outcomes;
- Involves and promotes effective communication with stakeholders; and
- Provides guidance to government management and employees.

In addition to these key characteristics, the City has Financial Policies (located in the Appendix of the Budget), and general Budget Policies which are the basis on which staff develops budget recommendations and establishes funding priorities within the limited resources the City has available to provide municipal services. These Budget Policies are as follows:

### 1) Overall Budget Principles

- a. The budget shall be a performance, financing, and spending plan adopted by the City Council. It will contain information and data regarding expected revenues and expenditures, as well as goals and performance metrics.
- b. The Finance Director shall prepare and present a budget preparation calendar to City Council by the end of January each year. The calendar will include review dates as well as City Council budget study session dates.
- c. The City Manager prepares and refines written policies and goals to guide the preparation of performance, financing and spending plans for the City's Budget. Adopted budgets will comply with the adopted policies and City Council priorities.
- d. The City's budget presentation shall display the City's plan in a Council Constituent-friendly format. The City will use a program budgeting format to convey the purposes and goals of the City operations. The City will also prepare and post on its website the line item detail for those who wish to review that information.
- e. Decision making for capital improvements will be coordinated with the operating budget to make effective use of the City's limited resources for operating and maintaining facilities.
- f. The City Manager has primary responsibility for formulating budget proposals in line with City Council priority directions, and implementing those proposals once they are approved.
- g. The budget will be developed with an understanding of what the City is required to do versus what it has chosen to do.
- h. Consideration shall be given to alternative service delivery options and opportunities to innovate.
- i. Staff will pursue the streamlining of processes and reduction of costs wherever possible.
- j. The City shall actively pursue federal, state and other grant opportunities when deemed appropriate.

## BUDGET POLICIES

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- k. Total compensation will be considered when negotiating/setting employee salaries and benefits.
- l. Staffing will be set at a level appropriate to the service needs of the community. Authorized positions, as approved by the City Council, are included in the Budget. The City Manager may approve short-term over-hires for authorized positions based on organizational needs, provided that budgetary savings are available within the requesting department.

### 2) Fiscal Integrity

- a. Ongoing operating expenditure budgets will not exceed the amount of ongoing revenue budgets. New program requests will identify either a new ongoing source of revenue or identify offsetting/ongoing expenditures to be eliminated.
- b. Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and will be available for capital projects and/or “one-time only” expenditures.
- c. The City will maintain the fiscal integrity of its operating and capital improvement budgets which provide services and maintain certain public facilities, streets and utilities. It is the City’s intent to maximize the level of public goods and services while minimizing the level of debt.
- d. The City will maintain a structurally balanced operating budget which is defined as projected on-going (core) revenues equal to or in excess of planned expenditures, excluding approved one-time capital purchases.
  - a. Prior year budgetary savings resulting from vacant full-time positions (“vacancy savings”) will be analyzed with each budget cycle. Vacancy savings may be included in the operating budget provided that:
    - i. The vacancy factor used to estimate savings is based on a three-year simple moving average of prior year trends.
    - ii. The vacancy factor does not exceed 4.0% of salaries in line with the City’s conservative budgeting approach.
- e. Restricted funds and non-General Fund moneys shall be utilized first when appropriate.
- f. One time resources shall not be used for on-going expenses.
- g. Long term debt shall not be utilized to fund on-going operations.
- h. Adequate reserves shall be maintained and enhanced, and reviewed annually by the City Council through the budget process.

### 3) Revenues

- a. Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies or reliable economic forecasters when available.
- b. Generally, revenue estimates shall not assume growth rates in excess of inflation and scheduled rate increases.
- c. If revenues from “one-time” or limited duration sources are used to balance the City’s annual operating budget, it is to be fully disclosed and explained at the time the budget is

presented. It is the City's goal to not rely on these types of revenues to balance the operating budget.

#### 4) Funding Non-Current Liabilities

- a. Maintenance and Replacement funding will be prioritized each year to ensure that capital facilities and equipment are sufficiently maintained to avoid service disruptions and minimize future costs. A schedule of equipment replacements will be maintained and included in the five year projections.
- b. The City obtains Valuation Reports containing actuarially determined contributions (ADC) for the purpose of funding the long-term costs of benefits provided to employees and annuitants through Pension and Other Post-Employment Benefits (OPEB) plans. The ADC includes the "Normal Cost" for current service and Amortization of any under-funded amount. The City will review all Valuation Reports to validate the completeness and accuracy of the member census data and the reasonableness of the actuarial assumptions.
  - i. Pension and OPEB costs will be budgeted no less than the full amount of the ADC, including the Normal Cost (as a percent of current payroll) and Amortization to collect any under-funded amount.
  - ii. The funding status of the City's Pension and OPEB plans will be presented during annual budget presentations to assist the City Council in resource allocation decisions. In addition to the ADC, additional funds (e.g. budgetary surpluses or unanticipated one-time revenues) may also be allocated toward the City's unfunded liabilities to accelerate the payoff.

#### 5) Internal Service Charges

The City will utilize Internal Service Funds to allocate costs incurred across multiple departments, including fleet, technology, insurance costs including workers compensation and liability, and building maintenance and operational costs.

##### a. Fleet Management Fund

- i. Through the use of the Fleet Management Fund, the City will annually budget sufficient funds to provide for the orderly maintenance, repair and replacement of the City's vehicles. This fund is supported by charges to user departments which are adjusted annually based on the department's proportionate share of estimated fleet management expenses. Sufficient working capital will be maintained in the fund to provide for the scheduled replacement of fleet vehicles at the end of their useful lives.
- ii. In order to maintain an optimal working fleet and minimize repair costs, it is the City's intent to follow the established vehicle replacement schedule.

##### b. Information Technology Fund

- i. Through the use of the Information Technology Fund, the City will annually budget sufficient funds to provide for the orderly maintenance, repair and replacement of the City's technology infrastructure. This fund is supported by charges to user departments which are adjusted annually based on departments' proportionate

## BUDGET POLICIES

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share of estimated expenses. Such share may be determined based upon the departments' number of devices supported by the IT Department.

c. Insurance Reserve Fund

- i. The City maintains a self-insurance fund for the purpose of property, liability, and workers' compensation expenses. This fund pays insurance premiums, benefit and settlement payments, and administrative and operating expenses.
- ii. The Insurance Reserve Fund is supported by charges to other City funds for the services it provides. These annual charges for service shall reflect historical experience and shall be established to approximately equal the annual expenses of the fund.
- iii. Separate reserves shall be maintained for current and long term general liability and workers' compensation liability at a level which will adequately fund the City's potential loss exposure in each area as determined by historical loss data.
- iv. The Insurance Reserve Fund shall maintain an annual working capital balance of \$2 million.

6) Reporting

- a. A revenue/expenditure report will be produced monthly so that it can be directly compared to the actual results of the fiscal year to date.
- b. At mid-year, staff will produce a Budget Status Report reflecting financial performance and present the data to City Council.
- c. With the presentation of the proposed budget, staff will provide revenue and expenditure projections for the next five years for all funds. Projections will include estimated operating costs for future capital improvements that are included in the capital budget (See the Capital Improvement Plan). This data will be presented to the City Council in a form to facilitate annual budget decisions, based on a multi-year strategic planning perspective.
- d. The City will also monitor progress toward citywide strategic objectives through performance measures. The measures will illustrate trends, targets, and other criteria by which the City's efforts on a given program can be evaluated on a periodic basis. This evaluation is intended to inform organizational learning and assist policymakers in decision-making.

7) Civic Engagement

- a. Citizen involvement during the budget process shall be encouraged through community meetings, study sessions, and public hearings.
- b. Social media, the City website, periodic resident surveys and other such tools shall be utilized.
- c. City Council budget study sessions shall be broadcast live to make available real-time information on the budget to those not able to attend in person.

8) Capital Budget – Fiscal Policies

- a. Capital project proposals shall include substantially complete, reliable and attainable cost estimates. Project cost estimates for the Capital Budget should be based upon a



- preliminary analysis of the project and are expected to be as reliable as the level of detail known about the project.
- b. Proposals shall include a comprehensive project sheet. The project sheet shall include a detailed description of the scope of the project, approximate schedule, and proposed funding plan. The plan should indicate resources necessary to complete any given phase of the project, e.g., design, rights-of-way acquisition, construction, project management, contingency, etc.
  - c. All proposals for capital projects will be presented to the City Council within the framework of a Capital Budget. Consideration will be given to the commitment of capital funds outside the presentation of the annual capital budget review process for emergency capital projects, time sensitive projects, projects funded through grants or other non-city funding sources and for projects that present and answer the following questions for Council consideration: 1) Impacts to other projects, and 2) Funding sources.
  - d. Capital project proposals shall include all reasonably attainable cost estimates for operating and maintenance costs necessary for the life cycle of the asset.
  - e. Major changes in project cost must be presented to the City Council for review and approval. These changes are typically reviewed by City Council as part of the CIP budget process or through specific recommended actions for individual projects.
  - f. Staff shall seek ways of ensuring administrative costs of implementing the Capital Budget are kept at appropriate levels.
  - g. The Capital Budget shall contain only those projects that can be reasonably expected to be accomplished during the budget period, unless the project is a multi-year funded project. The detail sheet for each project shall contain a project schedule with milestones indicated.
  - h. Capital projects that are not expensed during the budget period will be re-budgeted or carried over to the next fiscal period except as reported to the City Council for its approval. Multi-year projects with unexpended funds will be carried over to the next fiscal period.
  - i. A capital project will not be budgeted unless there is a reasonable expectation that funding is available.
  - j. Whenever feasible, practical and allowable, salaries and benefits for Public Works Engineers will be charged against enterprise, special revenue or grant funds utilized for the design and construction of capital projects.

*\*As Adopted on October 15, 2019*

## Glossary of Terms & Abbreviations

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**Administrative Service Charge:** A transfer of moneys to the General Fund to reimburse the General Fund for work performed in other funds by an employee whose salary is budgeted in the General Fund.

**Appropriation:** Legal authorization by the City Council to make expenditures and to incur obligations for specific purposes.

**Appropriations Limit:** Article XIII B, of the California Constitution, was amended by Proposition 4, "The Gann Initiative," in 1979. This Article limits growth in government spending to changes in population and inflation, by multiplying the limit for the prior year, by the percentage change in the cost of living (or per capital personal income, whichever is lower); then multiplying the figure resulting from the first step, by the percentage change in population. The base year limit (FY 1978-79) amount consists of all tax proceeds appropriated in that year. The Appropriations Limit calculation worksheet can be found in the Appendix of the budget.

**ARRA:** American Recovery and Reinvestment Act

**Assessed Valuation:** A dollar value placed upon real estate or other property, by Los Angeles County, as a basis for levying property taxes.

**Beginning Fund Balance:** Fund balance of a fund, from the end of the prior year, including both available, designated and restricted reserves carrying over into the following year.

**BIDs:** Business Improvement Districts

**Bond:** A city may raise capital by issuing a written promise to pay a specified sum of money called the face value, or principal amount, at a specified date or dates in the future, together with periodic interest, at a special rate.

**Budget:** The financial plan for the operation of a program or organization that includes an estimate of proposed expenditures for a given period of time and the proposed means of financing those expenditures.

**Budget Message:** A general outline of the budget which includes comments regarding the City's financial status at the time of the message, and recommendations regarding the financial policies for the coming period.

**Capital Improvement Plan (CIP):** A financial plan of proposed capital improvement projects. CIP projects typically improve City owned assets such as buildings, parks, streets and other infrastructure components. Capital projects often span more than one fiscal year.

**Capital Projects & Purchases:** A budget category which budgets major equipment purchases and capital improvement projects.

**Capital Projects:** Improvements costing \$10,000 or more, that have a useful life of one year or more, and selected studies costing in excess of \$5,000, that are expected to lead to a capital project. Examples include constructing a new park, street resurfacing, building remodels/repairs, and construction of water mains.

**CIP:** Capital Improvement Project/Capital Improvement Plan/Capital Improvement Program.

**Debt Service:** Annual principal and interest payments owed on money has borrowed.

**Department:** An organizational unit comprised of divisions, or programs. The City of Manhattan Beach has nine departments: Management Services, Finance, Personnel, Parks & Recreation, Police, Fire, Community Development, Public Works and Information Technology.

**Division:** A program, or activity, within a department, which furthers the objectives of the City Council by providing services, or a product.

**Encumbrances:** Financial commitments related to unperformed contracts for goods, or services, for which part of an appropriation is reserved. Encumbrances end when the obligations are paid, or otherwise terminated.

**Enterprise Funds:** Funds established to account for the total costs of those governmental facilities and services that are operated in a manner similar to private enterprise. These programs are entirely, or predominately, self-supporting.

**Expenditure:** The cost of goods received or services rendered for the government unit.

## Glossary of Terms & Abbreviations

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**Fiscal Year:** A 12-month period of time to which an annual operating budget applies. The City of Manhattan Beach's fiscal year is July 1 through June 30.

**Fund:** A self-balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures and fund balances. There are four major types of funds: General, Proprietary, Special Revenue, and Trust & Agency.

**Fund Balance:** The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

**GAAP:** Generally Accepted Accounting Principles

**GASB:** Governmental Accounting Standards Board

**General Fund:** The primary fund of the City, used to account for all revenues and expenditures of the City not legally required to be accounted for in another fund.

**GFOA:** Government Finance Officers Association

**Grant:** Contributions, or gifts of cash, or other assets from another entity. Grants are typically to be used, or expended for a specific purpose.

**HVAC:** Heating, Ventilation & Air Conditioning

**Infrastructure:** The underlying foundation or basic framework of a system or organization, such as the roads, sewers, and storm drains, etc.

**Internal Service Charge:** A charge to departments' budgets designed to provide the operation, maintenance and replacement of some shared City function. The City of Manhattan Beach uses internal service charges to provide for its City-wide computer network, operation and replacement of its vehicle fleet, allocation of insurance costs and the maintenance and operation of City facilities.

**Internal Service Fund:** The City of Manhattan Beach operates four internal service funds: Insurance Reserve; Information Systems; Fleet Management and Building Maintenance and Operation. Internal service funds provide for the operation, maintenance and replacement of some shared City functions.

**Line-item:** Refers to any individual expenditure object or appropriation detailed in the department's budget.

**Materials & Services:** This budget category accounts for all non-personnel, and non-capital expenses. Such expenditures include building maintenance, contract services, equipment maintenance, office supplies, and utility costs.

**MTA:** Metropolitan Transportation Authority

**Municipal Code:** The collection of City Council approved ordinances currently in effect. The Municipal Code defines City policy in various categories (i.e., building regulations, planning and zoning regulations, sanitation and health standards, and traffic regulations).

**Operating Budget:** The financial plan for the operation of a program or organization that includes an estimate of proposed expenditures for a given period of time and the proposed means of financing those expenditures.

**Ordinance:** A formal legislative enactment by the City Council. An ordinance has the full force and effect of law within the City boundaries, unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has a higher legal standing than a resolution.

**Overhire:** An authorized position without moneys budgeted for salary and fringe benefits. The overhire concept assumes that a department (particularly Police and Fire) experiences several position vacancies during a fiscal year, and that the salary and fringe benefit savings from these vacancies will off-set the cost of the overhire personnel. The overhire personnel in-turn ensures that the department will not be forced to limit operations because of staffing shortages and can better control overtime expenditures.

**Performance Measure:** Indicators used in budgets to show, for example, the amount of work accomplished, the efficiency with which tasks are accomplished, or the effectiveness of a program.

**Program:** An activity, or division, within a department, which furthers the objectives of the City Council, by

## Glossary of Terms & Abbreviations

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providing services or a product.

**RCC:** South Bay Regional Public Communications Authority (SBRPCA)

**Reserve:** Used to earmark a portion of the fund balance as segregated for a specific use.

**Resolution:** A special order of the City Council, which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval. A resolution has lower legal standing than an ordinance. The Operating Budget is approved by resolution, and requires a majority vote of the Council Members present.

**Salaries & Benefits:** A budget category, which accounts for full-time and part-time employees, overtime expenses, and fringe benefits.

**Service Indicator:** Indicators used in budgets to show, for example, the amount of work accomplished, the efficiency with which tasks are accomplished, or the effectiveness of a program.

**Special Revenue Funds:** Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**TOT:** Transient Occupancy Tax

**Transfer:** Moneys appropriated from one fund to another, in order to reimburse the fund for expenses, or to finance the operation of the other fund. Transfers between a Proprietary Fund and a Governmental Fund are budgeted as revenues and expenditures in the various funds, to comply with governmental accounting principles.

**Trust & Agency Funds:** A classification of funds, which temporarily holds cash for other agencies or legal entities.

**UUT:** Utility User Tax

