

FY 2018-19 PROPOSED BUDGET PLAN

**CITY OF HERCULES, CALIFORNIA
FY 2018-19 PROPOSED BUDGET PLAN
May 22, 2018**

INQUIRIES OR REQUESTS FOR MAILING REGARDING THE FY 2018-19 OPERATING AND CAPITAL BUDGET FOR THE CITY OF HERCULES, CALIFORNIA CAN BE DIRECTED TO:

City of Hercules
Finance Department
Hercules City Hall
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Hercules, CA 94547

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The budget document can be downloaded in PDF form at:
www.ci.hercules.ca.us

Hercules City Council



Mayor

Chris Kelley



Vice Mayor

Dan Romero



Council Member

Roland Esquivias



Council Member

Myrna de Vera



Council Member

Gerard Boulanger

Finance Commission

J. Yamamoto, Chair

Stanley Tom, Vice-Chair

Zania Harris, Commissioner

Lori Risby, Commissioner

Aida Torres, Commissioner



Mission Statement

“Our mission is to lead our diverse community and enhance the quality of life in the City of Hercules, now and in the future. We do this by providing effective, efficient, responsive, and innovative services with integrity.”

VISION STATEMENT

The City of Hercules is a richly diverse community, serving as a major transportation hub and a prime destination for the Bay Area. It is built on a sound economic and physical infrastructure, and its residents enjoy public safety, security, well-maintained parks, streets and public facilities. We conduct our work in an atmosphere of trust and respect. We constantly look for better ways to deliver services and always strive for excellence.

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BUDGET PLAN FY 2018-19

CITY OF HERCULES, CALIFORNIA

June 12, 2018

May 22, 2018

Honorable Mayor and Members of the City Council:

As a community, Hercules is a wonderful place. Neighborhoods spill from the rolling hills which surround Hercules down to the shores of San Pablo Bay. A network of dedicated open space and wetlands tie the community together and there is easy access to the employment centers and attractions of the greater Bay Area. With a number of new and exciting projects on the horizon, the City is well poised to continue to be one of the most desirable Bay Area communities in which to live and work.

This is due in great part to our dedicated and hard-working City staff. Our employees have been outstanding contributors, not only during the worst of times, but also as we have emerged from our many years of financial difficulty. While not great in number, they strive every day to make Hercules a better place. For that I am very grateful and know that our residents appreciate their efforts as well.

The road to fiscal sustainability for our City of just over 26,000 residents continues to be a sometimes-difficult route. While we have a great City Council helping to direct us on this journey, the path has some rough patches now and again and we even run into an occasional detour. Most of these are not of our making, but come from actions of others like the State of California and regional regulatory agencies, or are a product of the overall climate in which we endeavor including the general state of the economy and changes in how people purchase goods and services, including an increasing trend in cutting the cable cord. These trends see our sales and utility users taxes stagnating or declining pending the development of new retail or other revenue generating uses on key sites, on which the City is working very hard with our development partners.

While we were able to eliminate the last of our Great Recession era labor concession for our non-Safety employees last year by fixing the regular workweek at 38 hours, increasing pension contribution costs are taking a greater and greater share of our local revenues. The State legislated minimum wage continues to

rise, and there are other unfunded mandates being imposed like how we manage storm water. In addition, in an effort to encourage the development of additional housing units, we may see an increased number of secondary dwelling units added to single family homes under State requirements which have also limited local control.

The 2018/19 Fiscal Year, which starts on July 1, 2018, will be a year of transition. There are numerous new developments on the drawing boards which will expand the City's tax base. The new Safeway and fueling center at San Pablo and Sycamore will be starting construction in March, 2019, a year later than planned, and the much-needed sales tax from the project will not begin to flow until the subsequent fiscal year. Our first hotel is also in the works for the Sycamore Crossing site, though that development is also out into the future. With no other significant new revenues on the immediate horizon, we are still able to recommend a lean but balanced budget due to the benefits from an updated Overhead & Cost Allocation Model which will see the City's General Fund as the net beneficiary of other operating funds paying a documented fair share of overhead.

A one-time State grant of \$600,000 received in 2016/17 to hire two additional Police Officers is nearly exhausted and the proposed FY 2018/19 budget assumes we continue to fund these two positions. This is another of the major transitions in FY 2018/19. We will also continue to fund our over-hire program in the Police Department as we prepare for anticipated retirements and in an effort to minimize mandatory overtime for our hardworking Police Officers. In addition, funding is needed to address the increased minimum wage and to provide our employees with a level of compensation adjustments which may arise out of upcoming labor negotiations.

The City's Finance Commission and City Council also now review an updated Five Year Financial Forecast each spring as we start the development of the proposed budget for the next fiscal year. This year, we have also included that forecast in the proposed budget to preview what future years might look like. This new tool, together with our updated Strategic Plan, serve to assist us in navigating the future with the FY 2018/19 Budget being our roadmap for the next 12 months with a balanced operating budget and one-time revenues being allocated to community and organizational needs and enhancements.

We are fortunate that the City can rely on two voter approved tax measures approved in November of 2015 to sustain our current levels of service. While the City will see an increasing deficit in service levels as our population grows and we are perhaps unable to add staffing, these measures provide a revenue stream which stays local and cannot be taken directly by Sacramento. Our Five-Year Forecast is a tool which we can look to identify what is referred to as service solvency. Much like financial solvency, the inability to provide the same levels of service in the face of increasing service demands is an important factor when building a budget.

Constructing a budget begins with a detailed look at revenues expected to be received. A fiscally responsible budget matches on-going revenues with on-going expenses to the greatest extent possible. The revenue projections used are based on information available at the time the budget is developed, together with an evaluation of prior-year's revenues and any information available in regard to emerging trends, both positive and negative. In addition, one-time revenues or monies are also identified and are

targeted for one-time or non-reoccurring expenses or to top up reserves. A key guide to the development of the proposed budget are the City Council adopted Financial Principles & Guidelines.

The current 2017/18 budget was developed using estimated positive year-end results for FY 2016/17 of approximately \$2.25 million with the actual net results being \$2.3 million based on the audit. Most of this amount was anticipated at the time the FY 2017/18 budgeted was developed and was allocated as part of that process either as one-time or on-going expenditures as reflected in the Budget Balancing Spreadsheet for that year. On the expenditure side, actual expenditures in the general fund operating budget were a net of \$3 million lower than the final budget for FY16-17, though this was offset in part by lower revenues than budgeted. This was due primarily to lower than budgeted healthcare cost increases, vacant positions in multiple departments, lower legal expenses, lower debt service payments in Finance, and lower claim payouts. Though some one-time planned projects and activities were not completed and will still be undertaken. The proposed budget for FY 2018/19 includes modifications in these areas to capture the surplus and to carry-over any one-time funding.

Once again, the City added to its Fiscal Neutrality Reserve in FY 2017/18 in order maintain it as an amount equal to two (2) months expenditures. This is in keeping with the Adopted Financial Principles & Guidelines. Reserves are important to address cash flow requirements, to provide a buffer during leaner times, and, in the case of an emergency. Each year as part of the budget adoption process, and then again once the audit is complete and we have closed the prior fiscal year, we evaluate our need and ability to top up our reserves. We have been able to do so for the last four years on a regular basis.

General Fund Operating Budget

The building of our General Fund Operating Budget starts with the principal of matching on-going revenues with on-going expenses to greatest extent possible. We continue to hold the line on expenditures to the best of our abilities and the base budget includes only unavoidable increases in expenses. One-time funds are identified and recommended to be used for one-time expenditures of a high priority.

Using the modified FY 2017/18 budget including changes made during the mid-year review in February, the proposed FY 2018/19 budget is developed incorporating any required increases. Revenues are updated based on historical trends, information available at the time the budget is prepared, and projections of key revenues provided by third parties in some instances. These revenue and expenditure amounts have been updated from the Five-Year Forecast shared with the City Council on March 27, 2018, and a "first look" at FY 2018/19 revenues and expenditures on April 24, 2018.

The proposed budget is based upon existing staffing levels with no new positions proposed and all positions assumed to be filled. Staffing cost estimates include scheduled step and merit increases, but no other adjustments other than a factor for increasing retirement costs and higher medical and other insurance premiums paid by the City. Significant unavoidable increases in expenses which impact the proposed General Fund budget include an increase in general liability and workers compensation premiums; the bi-annual municipal election; and an increase in annual payments for a CalFHA loan.

Another adjustment in FY 2018/19 is the implementation of the City's new Overhead & Cost Allocation Model, which while generating more cost recovery for the General Fund from other funds, also has resulted in a more accurate, though higher, allocation of the Facilities Internal Service Fund costs to all funds including the General Fund.

Planned revenues for FY 2017/18 are sufficient to allow for a balanced base budget as described above. The results generate a small surplus of just over \$300,000 when on-going revenues are compared to on-going expenses. Additions or deletions to the proposed base budget are presented in a series of Decision Packages. These Decision Packages can address revenues, expenditures, or some combination thereof, and may make use of reserves or apply one-time available funds to key investments. The City Manager recommended budget results in a balanced operating budget and strategic allocations of one-time funds, including setting aside funding to offset future increases to retirement contribution rates. The ability to fund any on-going costs is very constrained this year and the City is not in a position to meet many of these needs. One-time funds are available based on the prior year projected operating results and are recommended to be used for one-time projects or activities, including many deferred facility repairs and maintenance issues.

Alternate Decision Packages have been developed to afford the City Council with some options should the City Council wish to substitute for those recommended by the City Manager or should additional resources become available. As the City Council reviews the proposed budget, asks questions, evaluates public input, and formulates budget alternatives, these will be presented in the form of Budget Referrals. A final budget for FY 2018/19 will be based upon the City Council making a final series of selections from the Decision Packages and Budget Referrals, which when added to the base budget, results in on-going expenditures not exceeding on-going revenues, plus making use of one-time monies without dipping into reserves. The City Manager recommended General Fund Decision Packages and Fund Balance Decision packages are set forth in the attached Budget Balancing Spreadsheet and are detailed in a subsequent section of the proposed FY 2018/19 Budget.

Fund Balance Recommendations

The City Council reviewed the FY 2016/17 audit initially in February, 2018, with no designations of available fund balance made at the time of the second review on March 13, 2018. The proposed FY 2018/19 budget process includes a look at what are recommended fund balance designations. Decision Packages have been developed make use of current and anticipated Fund Balances for high priority needs, both as reserve designations (Fund Balance Decision Packages) and for expenditures of a one-time or not on-going nature.

When the anticipated outcome for the FY 2017/18 fiscal year are added to the audited General Fund Balance as of June 30, 2017, the net General Fund Beginning Estimated Working Cash Balance as of June 30, 2018, will be an estimated \$4.1 million. As we are currently engaged in the meet and confer process with our employees' groups, this is before any possible one-time costs associated with future labor agreements.

As with past years, the General Fund also serves as the source of cash for some funds with deficit cash balances including funds advanced for grant funded projects, though the impact of grant cash advances is diminishing as we close out prior year grants and receive reimbursements. However, the General Fund Beginning Estimated Working Cash Balance continues to allow for coverage of those cash deficits. Decision Packages which address operational needs are those designated Nos. 1 through 20, both one-time and on-going. Fund Balance Decision Packages provide funds for reserves or for the segregation of funds which flow through the General Fund but which are restricted for certain types of expenditures. These Fund Balance Decision Packages consist of 5 proposals set forth later in this message.

As with past recommendations, Fund Balance Decision Packages are focused on the City's long-term financial wellbeing. They add to our initial small Capital Projects designation; reserve additional restricted planning funds; make further contributions towards our limited post-retirement benefit obligations; and, most importantly, start to set aside monies to offset significant increases in retirement costs. The City continues to be constrained more from a perspective of having sufficient on-going revenues to address service needs and employee compensation. One-time monies invested in key areas can have a positive impact on the City's bottom line, and can contribute towards the reduction of annual expenses or increased on-going revenues.

Special Revenues, Enterprise, and Internal Service Fund Budgets

Funds generated for specific activities are credited to Special Revenue Funds as required by law or accounting requirements and are then utilized to provide those specified services. For Hercules, these are primarily the City's Landscape & Lighting District Funds, the Solid Waste Fund, and the Capital Improvement Project Fund. Enterprise Funds, which operate as a business unit, include the Waste Water Fund and the provision of sewer services. Development Impact Fee funds collect fees which are paid by new development to provide infrastructure related to their share of impact and these are also considered a Special Revenue Fund.

The City continues to be challenged in getting some of the Landscape & Lighting Assessments Districts on firm financial footing. For the second year in a row, after a mostly unsuccessful effort last year, a Proposition 218 balloting process is underway in Five (5) Zones in the Citywide District. Having taken the three years prior to address some of the broader Landscape & Lighting issues, including rebidding the landscape contract twice, increasing oversight of the landscape contractor, and reviewing utility charges, this follow-on effort is required to avoid the loss of services in these areas. Most importantly, in four (4) of the zones, funds would be generated to replace the failing existing hollow-core wood light poles with new energy efficient streetlights. In addition, annual operating and cumulative deficits would be eliminated. The proposed budget assumes this effort is successful and with the final public hearing on the assessment increases and ballot due date being June 26, 2018, the final results will be known in early July. The cost to replace the aging wood street lights on the City's major roads are proposed to be funded through Gas Tax and represents a general contribution to the effort which reduces costs being passed through to all of the Assessment Districts in the City.

The Storm Water Fund is seeing increased costs due to State mandates. Recycling related revenues from Richmond Sanitary which flow through the General Fund, and which can be used to address street and storm water related impacts related to solid waste and recycling, have offset a portion of these increased costs. However, the Storm Water Fund has returned to an operating deficit. Staff is working to identify ways to mitigate this and will be presenting options during the budget approval process for the Council's consideration.

A Capital Projects Fund is used to account for grant funded projects of an infrastructure nature. For FY 2018/19, the major grant funded capital project is:

- Sycamore/Palm/Willow Pedestrian Improvements which are on track to be funded with \$1 million in funds through the Contra Costa Transportation Authority

The now under construction expansion of the joint Pinole Hercules Waste Water Treatment Plant is planned for completion in the 2018/19 fiscal year and represents one of the largest expenditures for the Waste Water Fund. Other planned improvements will occur to the local collection system in the City and are also included in the Waste Water Fund budget. The Waste Water operating budget remains status quo mostly though the new plant coming on-line may result in some future increase in operating costs.

Information Technology, Equipment Replacement, and Facilities comprise the three (3) Internal Service Funds. There are no vehicle purchases planned for FY 2018/19 in order to allow this fund to replenish its balance after a number of years of vehicle replacement.

The recently completed Overhead & Cost Allocation Model update also reviewed the allocation methodology for the three (3) Internal Service Funds. The FY 2018/19 Budget implements the updated Overhead & Cost Allocation Model on an initial basis with refinements anticipated in future fiscal years.

Capital Improvement Program Budget

After many years in which funding was constrained, the City is increasing its investment in Capital projects. The City has already seen increased Gas Tax revenues as a result of the approval of SB 1 which was signed into law in April of 2017. The additional Gas Tax funds received in FY 2017/18 were utilized to do a major street maintenance and repair project last summer. A second round of repairs and maintenance to a variety of local streets is planned for this summer using the full 2018/19 increased gas tax receipts together with other street funds. This funding is allowing the City to invest in street maintenance on those streets where repair now will ensure we can avoid the need to completely reconstruct the street.

Deferred maintenance and repair over a number of years is increasing visible in a number of City facilities. Many of the Decision Packages recommended with one-time funds will address the most pressing needs and supplement the projects planned through the Five-Year Capital Improvement Program. The Five - Year CIP included in the proposed FY 2018/19 budget has been updated to reflect completed projects, the need to shift projects into different years, and to add a new fifth year. The first year of the Five-Year CIP has been incorporated in the FY 2018/19 Budget as part of the spending plan for that year.

An additional designation of \$100,000 of one-time General Fund balance for future capital projects is recommended, which if approved, will bring the total set aside for Capital Projects to \$450,000 and which is discussed in greater detail under Fund Balance Decision Packages.

What the Future Holds

Hercules continues on its path to financial sustainability. Matching on-going revenues with on-going expenses will be our biggest challenge over the next few years. Prudent budgeting and the active management of expenditures continue to generate what should be considered one-time funding to the extent we have positive operating results in a given fiscal year. While it may be tempting to dedicate these one-time resources to on-going expenses in any given fiscal year, those types of decision would make navigating any economic downturn much more difficult. Hence, the emphasis on sustainable budgeting with one eye on the future and ensuring resources will be continuing before making on-going commitments.

One-time funds are being invested in the community to provide for additional reserves, address aging facilities, and improve infrastructure, and fund projects or activities which would reduce operating expenses or increase revenues. These investments are also contributors to fiscal solvency in the long-term.

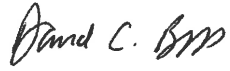
We have been able to increase our public safety staffing by two positions as of two years ago due to a grant, and the FY 2018/19 budget continues to fund those positions. Staffing remains constrained in other areas and it is thanks to our hard-working and dedicated employees that we are able to accomplish so much. Employees and volunteers do sustain Hercules as a community and allow for the achievement of so much on a day-to-day basis and in regard to our Strategic Plan. In May, 2018, the City Council reviewed a status report on what has been done towards meeting the objectives set forth in the 2017 Strategic Plan. That is attached and provides a good summary of many of the efforts underway to improve the community and sustain the City of Hercules as a financially viable organization.

Conclusion

Economic Development and projects on the drawing board are the vital to the City's long-term financial success. A new Safeway to open in 2020; the Sycamore Crossing development with a new hotel; buildout of the Bayfront; and other commercial and retail sites are what will allow us to support our current service levels. To the extent these developments provide resources above what is needed to provide current service levels, we will be able to enhance or preserve services. Matching these new revenues to when we will be incurring increased costs is the key to future success.

Once again, the proposed Budget is about managing competing demands and making important decisions in a financially responsible way. There are no easy choices for a small community with a limited tax base, but Hercules has managed to not only persevere but thrive in many ways. Much progress is being made, and while we are not able to do everything, Hercules is a better place to live today than in some prior years.

My goal as your City Manager is to continue to make forward progress and my recommended budget allows us to do so in a responsible and forward-looking manner.

A handwritten signature in black ink that reads "David C. Biggs". The signature is written in a cursive, slightly slanted style.

David Biggs
City Manager

CITY OF HERCULES

STATEMENT OF FINANCIAL PRINCIPLES AND POLICIES

Adopted December 16, 2015

Establishing certain generalized principles governing the financial affairs of the City is desirable to guide both the financial management and financial planning for the City. The City of Hercules is accountable to its citizens, employees, and other stakeholders for the use of public funds and the best management of resources. These Financial Principles will provide City staff with guidance in preparing and submitting the annual budget for the City and in the preparation of financial forecasts. The adoption of certain financial policies is necessary and appropriate to implement the financial principles and to help ensure financial sustainability and to improve the City's credit worthiness and bond rating.

Financial Principles

- Adopt a balanced operating budget by June 30th of each year for the following fiscal year without using General Fund undesignated fund balances or reserves. The budget thus adopted shall include expenditures necessary to provide for the well-being and safety of the community subject to available revenues;
- Fees for services shall be updated annually to recover, as much as possible, the cost of providing the services and to allow for the impacts of inflation, with fees not exceeding the cost of providing the service. In some instances, the City Council may elect to not recover the full cost of providing the service and the City Council shall determine the appropriate cost recovery level of individual services;
- Revenues in excess of expenditures at the end of a fiscal year shall be applied on a priority basis to satisfy the general fund reserve requirements, capital projects reserves, capital equipment reserves, and liability reserves before being appropriated for other uses.
- Current year operating expenditures shall be funded by current year operating revenues;
- Manage the City's finances as to ensure repayment of debt and improvement in the City's bond rating in order to minimize future issuance and interest costs to the City.
- Meet all financial reporting requirements in a timely manner and ensure appropriate internal controls are in place to ensure financial accountability.

General City Financial Policies

- Employees are one of the most important assets of the City and should be compensated at an appropriate level and commensurately with the City's ability to pay;
- Establish, and then maintain, a "minimum reserve" for economic uncertainties equal to one month's or 8.33% of expenditures of the current year General Fund budget exclusive of Non-

spendable, Restricted, and Assigned fund balance with a goal of increasing that to two months or 16.66% of expenditures in the future.

- The General fund reserve shall provide for meeting contingency needs, investment earnings, and shall serve as a cash flow reserve.
- Provide for capital equipment replacement as necessary to achieve greater efficiency and effectiveness in the City's operations;
- One time revenues shall be utilized for one-time expenditures or to enhance reserve funds as appropriate or necessary;
- The City shall maintain, replace, and improve its infrastructure and the City shall set aside a reasonable and prudent amount of General Fund monies for capital projects including the repair of various facilities as part of its annual budget process to the greatest extent possible.

Revenue & Expenditure Policies

- Realistic and prudent estimates of revenues shall be used to maintain financial flexibility;
- Revenue raising alternatives shall be explored as necessary and the City shall pursue grants available to local government;
- Programs funded through user fees shall be self-supporting to the greatest extent possible or at a level proscribed by the City Council;
- Full recovery of overhead and internal services from grant and special or enterprise funds shall be pursued to the greatest extent possible and as permitted by the restrictions associated with each fund.

Special Revenue, Enterprise, and Internal Service Fund Policies

- The City shall abide by applicable rules and regulations pertaining to the expenditures of special revenue funds as required by each funding source;
- Enterprise activities shall be programmed to generate sufficient revenues to support the enterprise's operations including overhead and internal services, debt service requirements, and current and future capital needs;
- Special Revenue and Enterprise funds shall adhere to all other applicable fiscal policies of the City.
- Internal Service funds shall be established as appropriate to ensure cost recovery on a fair and equitable basis;
- Transfers to the General fund from other funds for overhead costs shall be reviewed annually and conform to the Federal Office of Management & Budget A-97 Guidelines.

Debt Policies

- Debt shall only be incurred for capital improvement projects and only if the project cannot be funded by recurring or one-time revenues;
- Proceeds from long-term debt shall not be used for current on-going expenditures;

- Short-term borrowing shall not be used for operating expenditures unless it is a Tax & Revenue anticipation Note or other short-term cash flow borrowing and shall be limited to repayment in the same fiscal year;
- The use of the City's General Fund as security for debt issues should be limited to the greatest extent possible to capital projects which serve the general benefit for the City.

Forecasting Policies

- The City shall develop and maintain a five to ten year Financial Forecast which shall be updated two times each year with any unexpected changes in economic conditions or other circumstances prompting more frequent updates;
- The Financial Forecast should recognize the effects of economic cycles and shall differentiate between one-time revenues associated with one time economic activities and revenues resulting from base economic growth;
- Financial Forecasts shall identify the assumptions used in their preparation and the risks associated with those assumptions;
- Revenue and expenditure estimates should be prepared on a realistic basis with a target of +/- 2 percent variance from the estimate for revenues and a +/- 1 percent variance for expenditures;
- On-going revenue increases based upon site specific development shall be incorporated using a realistic estimation of timing and shall not exceed the midpoint of the range of estimated revenues.

FY 2018-19

Decision Packages

CARRY OVER FROM PRIOR YEARS

Decision Package 16-1: Record Management [One-Time] – Staffing changes in Administrative Services has delayed the implementation of this still desirable Decision Package. Expense Increase: \$50,000

Decision Package # 17-9: Former HMU Customer Lighting Exchange Program [One-Time] – Another portion of the proceeds from HMU must be utilized to provide energy efficiency improvements from proceeds allocated to HMU through the State’s Cap & Trade program designed to reduce greenhouse gasses. Most utilities have passed these funds back to customers in the form of bill credits. However, as the City of Hercules no longer has a relationship with the former customers, it is proposed that a Lighting Exchange Program be undertaken which will be offered to those residents and businesses in the former HMU service territory to exchange light bulbs and fixtures for more energy efficient ones. Expense Increase: \$150,930.

Decision Package 18-8: Community Center Gym Floor Covers [One-Time] – The Community Center gym is also the main venue for many other activities beyond sports use. The gym floors are wood and require regularly refinishing and also contribute to poor acoustics, which limits marketability for many events. In order to protect the wood floors and to enhance the desirability of the space for rentals and special events, a vinyl gym floor covering system can be purchased which would be used to cover the floors during non-sports events. This system includes a storage system and roller for ease of application and removal. Expense Increase: \$14,000.

Decision Package # 18-10: Implement a Citywide Cash Receipt System and Training - Implementation of a City-wide cash receipt system including required equipment and subscription for Enterprise Learning Plan for Employees for implementation. Expense increase: \$25,000.

Decision Package 18-12: Naviline Financial System Upgrade [One-Time] – Upgrade the City’s Naviline Financial System to the new Plus System and add Trak It Module to improve finance operations and efficiencies. The City’s financial system has been in place for a considerable period and while a new enterprise system is desired, the cost to do so is prohibitive. The upgrade if the existing system would improve usability and operational effectiveness. Expense Increase: \$40,000.

Alternate Decision Package 17-1: Hazard Mitigation Plan and Climate Adaptation Strategy [One-Time] – This ADP was not implemented in FY 2017/18 as approved and recommended for carry-over into FY 2018/19. \$40,000.

General Fund Operating Budget

Decision Package # 19-1: Police Department Over Hire [One-Time] – As part of the mid-year budget review in FY 16/17, the City Council approved funding to do a level of over hiring on the Police Department in anticipation of upcoming retirements with the goal to being to have new Police Officers fully trained and in place in advance of these retirements. Continuation of this program into the FY 2018/19 fiscal year is recommended. Expense Increase: \$65,000

Decision Package # 19-2: Golf Club Fund [One-Time] – Funds remain in the Golf Club Fund which was established to account for proceeds from local golf tournaments in support of youth activities has an unexpended Fund Balance of approximately **\$32,944**. Funds were allocated last year for youth programs. The same level of funding is recommended to be transferred and utilized for FY 2018/19. Revenue Increase: \$10,000 Expense Increase: \$10,000

Decision Package # 19-3: Employee Labor Agreements – The City is meeting and confer with employee groups for new Memorandum of Understanding and pay plans. While negotiations have not yet been concluded with represented employees, a placeholder for the impact of any changes is recommended for both on-going and a one-time retention payment. Expense Increase: \$439,000 (\$221,000 On-Going; \$281,000 One-Time).

Decision Package #19-4: Comprehensive Class & Comp Study Implementation (Classification Component) –A comprehensive class and compensation study is nearing completion. It is anticipated that a number of classifications may be recommended to be revised. While the resources may not be available to fully implement the results of the classification component, the City would have the information needed to consider a phased implementation of the results. As such, it is recommended that an initial amount of funding be set-aside to be applied to this effort. Expense Increase: \$60,000.

Decision Package # 19- 5: Library Extra Hours Funding – Last year the City Council agreed to fund additional library hours based on a cost proposal from the Count Library through which they enabled the restoration of Sunday hours for a cost of \$44,782. The Friends of the Library committed to provide \$13,000 a year for the next three years (3) to cover part of the costs. On that basis, the net cost to the City for FY 2017/18 was \$31,782. The County Library has advised that the cost for these extra hours for FY 2018/19 will be \$40,917. Applying the second year of Friends funding of \$13,000 would result in the City's costs for FY 2018/19 being \$27,917 which has been included in the FY 2018/19 budget. The Council may elect to continue to provide a contribution of \$27,917, at a higher level if more hours are desired, or may discontinue making a contribution.

Decision Package # 19-6: Fire Station Driveway Repair [One-Time] – The driveways at the City owned and maintained Fire Station are cracked and broken. Approximately 3,800 square feet of rebar reinforced concrete needs to be replaced. Expense Increase: \$113,000.

Decision Package # 19-7: Paint Senior Center Exterior [One-Time] – The exterior of City Hall will be painted this summer as approved in General Fund Balance Decision package 18-8. The Senior Center also needs to be painted with an elastomeric paint which will provide a new color surfacing and will seal cracks to prevent leaks. Expense Increase: \$20,000.

Decision Package # 19-8: Re-establish Traffic Enforcement Program – In an effort to be proactive and reduce traffic related violations as well as collisions, it is proposed to reinstate a Traffic Officer designation

in the Police Department. An existing Police Officer has been designated as the Traffic Officer on a trial basis and approval of this Decision Package will provide for an officer to be dedicated to Traffic enforcement and will provide an additional career opportunity to a sworn officer. Expense Increase: \$5,000.

Decision Package # 19-9: Re-establish Detective Sergeant Position – Prior to cutbacks, the Police Department had a Sergeant assigned to both Administration and Detectives. These positions were combined and the oversight of the two divisions has become difficult for one Sergeant. Upgrading an existing Police Officer position to Detective Sergeant which will oversee investigations and evidence team management will allow for more proactive case investigation. The Administration Sergeant will focus on managing support personnel, records, training, and evidence. Expense Increase: \$11,000.

Decision Package # 19-10: Samara Terrace Improvements [One-Time] – Upgrades to flooring, lighting, crown molding, painting and window coverings would greatly enhance the Van Domselaar Room in Samara Terrace. This would allow for another space for Parks & Rec offerings in addition to enhance use of the room through facility rentals. Expense Increase: \$19,000

Decision Package # 19-11: Chairs & Table Replacement Community Center [One-Time] – Replacement of failing tables and chairs in the Community Center, which has the highest demand and use, would allow for the best remaining tables and chairs to replace failing ones at the Senior Center and Van Domselaar Room. Expense Increase: \$25,000.

Decision Package # 19-12: Hanna Ranch Kidz Center Improvements [One-Time] – Failing wood ramps, stairs and decks require replacement to ensure program participant and staff safety. The replacement improvements would be a combination of aluminum ramps and stairs and a concrete deck. Expense Increase: \$75,000.

Decision Package # 19-13: Permanent Stage in Gym [One-Time] – The existing stage in the Community is a portable stage being utilized as a permanent stage. Upgrading the stage to a permanent stage would allow for a greater diversity of use and address safety concerns. Expense Increase: \$30,000.

Decision Package # 19-13: Pool Variable Frequency (VFD's) [One-Time] – One of the largest expenses in operating the community pools is the cost of energy. Adding VFD's to the pool pumps would allow for pumps to operate more efficiently when not in use. Installation of VFD's would save energy and lower costs while also prolonging the life of the pumps. Expense Increase: \$25,000. Estimated Annual Operating Expense Reduction: \$50,000.

Decision Package # 19-14: Update of Personnel Rules [One-Time] – The City's personnel rules and policies have not been updated for a considerable period of time. A comprehensive update would ensure that all current legal requirements and best practices are in place. The update would be undertaken by the City's Employment Law firm and would reduce risk and possible future costs. Expense Increase: \$30,000.

Decision Package #19-15: Radio Upgrades & Programming [One-Time] – Public Safety and Public Works radios and the communications systems on which they are used are provided by a regional Joint Powers Authority (JPA) to which the City belongs called EBRICSA. During the 2018/19 fiscal year, EBRICSA will require each participating agency to upgrade their radios and for the radios to be re-programmed. This is a one-time or non-reoccurring cost. The City has 64 radios which will need to be upgraded. Expense Increase: \$22,440.

Decision Package #19-16: Cable Broadcast Capital Equipment [One-Time] – In order to reinstate cablecasting of City meetings through a contract with Contra Costa County, equipment is required including a Master Control Unit and video signal feed, plus the cost to have Comcast undertake the fiber splicing and to establish a new channel is needed. Expense Increase: \$39,000.

Decision Package #19-17: Council Chambers Equipment Replacement [One-Time] – The dais Chairs in the City Council Chambers and the Chambers conference room are in need of replacement with more ergonomic chairs. Expense Increase: \$6,000.

Decision Package #19-18: Earthquake Insurance Additional Facilities – Currently the City has earthquake insurance on only City Hall, the Police facility and the Community Center and community pools. It is desirable to have other City facilities covered and the annual cost to add the Ohlone Community Center; the Foxboro Community Center, the Senior Center, the three Childcare sites, the Teen Center, and the Library would be \$32,000. Expense Increase: \$32,000.

Decision Package #19-19: First Responder Vehicle AED's [One-Time] – Currently, only two Police patrol vehicles have outdated AED's. Ten (10) new portable AED's would be acquired to equip the Police patrol fleet with AED's. Expense Increase: \$30,000.

General Fund Operating Budget Alternate Decision Packages

Alternate Decision Package # 19- 1: Pension IRS Section 115 Trust Annual Contribution as a Percentage of Payroll – Given projected significant increases in pension contribution rates, it would be desirable to begin to make an annual contribution as a percentage of payroll from on-going resources to the Pension IRS Section 115 Trust established in 2018 with an initial one-time contribution. For example, 1% of payroll for the General Fund would be \$58,000 annually. Given limited on-going resources in FY 2018/19, this amount is recommended for funding from one-time resources; and would be programmed as on-going in subsequent fiscal years if on-going resources are available.

Alternate Decision Package # 19- 2: Investment in Street Maintenance – While, SB 1 was approved in 2017 which will be providing increased gas tax monies for investment into streets, these funds are at risk of being repealed through a voter initiative. At this time no additional allocations from the General Fund for street maintenance is recommended, but should SB 1 be repealed, the City may have to revisit street funding.

General Fund Balance Decision Packages

Fund Balance Decision Package #19- 1: Capital Projects Fund – A Capital Projects Fund was established in the 2015/16 FY and now has a balance of \$350,000. This designation is designed to accumulate resources as they become available to fund capital projects, infrastructure, and facilities in the community, especially where funds would need to be accumulated overtime, to provide the local match for grant funds, or to undertake design of a project so it is “shelf-ready” to enhance competitiveness for available grant funds. An additional designation of \$100,000 from one-time resources is recommended.

Fund Balance Decision Package #19-2: Reserve for Restricted Panning Funds – The Planning and Building Inspection Departments collect fees from all building permits which are restricted for General Plan Updates and Building & Safety related training. These fees flow into the City's General Fund and with development taking place these revenues need to be segregated as to not overstate available General

Fund general purpose revenues and in order to ensure they are available for the restricted purposes. At the end of the 2017/18 FY, given the revenues expected and the expenditures made or encumbered, plus budgeted revenues for FY 2018/19 and eligible expenses, the reserve should be increased by \$46,110 to \$657,678.

Fund Balance Decision Package # 19-3: OPEB Trust Contribution – The City of Hercules has a relatively limited obligation for other Post-Employment Benefits namely retiree medical. The total unfunded actuarial accrued liability (UAAL) as of June 30, 2016 was \$273,765. Last year the City Council approved Fund Balance Decision Package #18-3 which allocated a second \$50,000 as a contribution to the OPEB Trust which is not yet reflected in the UUAL. This year, an additional designation is recommended in the amount of \$200,000, which may result in the OPEB Trust being fully funded pending an updated actuarial.

Fund Balance Decision Package # 19-4: Pension IRS Section 115 Trust – The City established an IRS Section 115 Pension Trust with an initial \$500,000 contribution in FY 2017/18. A designation of \$1,000,000 is recommended for the 2018/19 fiscal year.

Fund Balance Decision Package # 19-5: Contribution of Fiscal Neutrality Fund – The Council’s adopted Financial Principles and Policies provides for minimum reserve equal to one month or 8.33% of expenditures with a goal to increase that to two months expenditures or 16.66%. In 2016, the City Council increased the reserve to what was 16.66% or two months at that time with the Reserve for Economic Uncertainty now being \$2,299,833. If the reserve were to be increased to the level of expenditures proposed FY 2018/19 base General Fund Budget before Decision Packages and Budget Referrals, this would have to be increased by \$180,027.

ACKNOWLEDGEMENTS

We greatly appreciate the dedication of all City employees for their contribution towards providing quality services to Hercules citizens. We would also like to acknowledge those who assisted in developing the FY 2018-19 Operating and Capital Budget. A special thank goes to the members of the **Finance Commission** for their advice and input in developing the FY 2018-19 First Look Budgets leading to the final budget for FY 2018-19. Also, the collaborative efforts of the City's executive staff members and representatives of the City employee organizations greatly contributed to this year's successful budget process in addressing the fiscal challenges the City faces.

City of Hercules Executive Staff Members

David Biggs, City Manager
Bill Goswick, Police Chief
Annie To, Finance Director
Lori Martin, Administrative Services Director/City Clerk
Mike Roberts, Public Works Director
Holly Smyth, Planning Director
Christopher Roke, Parks and Recreation Director

Finance Department Staff

Deysi Ortega, Senior Accountant
Amanda Gutierrez, Accountant
Sherry Saephanh, Accounting Technician II

Administrative Services and Human Resources Department Staff

Faye Flores, Information Systems Administrator
Mirene Benitez, Human Resource Specialist

Public Works Department Staff

Jeff Brown, Public Works Superintendent
Jose Pacheco, Associate Engineer

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**BUDGET BALANCING SPREADSHEET
FY 2018-19 (05-14-18)**

	TOTAL	ON-GOING	ONE-TIME
Estimated Beginning Working Cash July 1, 2018 General Fund and Fiscal Neutrality Fund			
General Fund Working Cash	6,244,934		
Fiscal Neutrality Fund Working Cash	2,299,833		
Estimated Beginning Working Cash July 1, 2018 General Fund and Fiscal Neutrality	8,544,767		
Reserved by City Council June 2014 (Earthquake Insurance Deductible)	(500,000)		
Balance in Fiscal Neutrality Reserve	(2,299,833)		
Designation for Capital Projects (FY 15/16, FY 16/17, FY17/18)	(350,000)		
Designation for Restricted Planning Funds (through FY 2017/18)	(629,074)		
Designation for Building Training Funds through FY 2017/18)	(21,800)		
Designation for Reuseable Bags (remaining)	(19,000)		
Designation for State Grant Funded Officers (FY 2018/19)	0		
Designation for PEG Revenues (FY 2018/19)	(70,000)		
<i>Designations for Prior Year Decision Packages</i>			
DP 16-1 Records Management	(50,000)		
DP 17-9 Former HMU Customer Light Exchange	(150,930)		
DP 18-8 Community Center Gym Floor Covers	(14,000)		
DP 18-10 Implement a Citywide Cash Receipt System and Training	(25,000)		
DP18-12 Nqavilline Financial System Upgrade	(40,000)		
ADP 17-1 Hazard Mitigation Plan Update	(40,000)		
Estimated Beginning Available Working Cash July 1, 2018 before Addendums and Corrections	4,335,130		
None			
Estimated Beginning Available Working Cash July 1, 2018 after Addendums and Corrections	4,335,130		
Add: Revenue before Addendums and Corrections	15,063,926		
Correction:	0		
Add: Revenue After Addendums and Corrections	15,063,926		
On-Going:		15,063,926	
One-Time:			
Subtract: Expense before Addendums and Corrections	14,738,681		
Subtract: Expense After Addendums and Corrections	14,738,681		
On-Going:		14,738,681	
One-Time:			
Surplus/(Deficit)	325,245	325,245	
Subtotal: Estimated Available Working Cash Before Decision Packages June 30, 2018	4,660,375	325,245	4,335,130
Recommended Decision Packages			
1 19-1 Police Department Over Hire	65,000		65,000
2 19-2 Golf Club Fund [One-time \$10,000; Offset by Transfer-In: \$10,000] Increase in Revenues	(10,000)		(10,000)
19-2 Golf Club Fund [One-time \$10,000; Offset by Transfer-In: \$10,000] Increase in Expenditures	10,000		10,000
3 19-3 Employee Labor Agreements [On-going \$221,000; One-Time \$218,000]	502,000	221,000	281,000
4 19-4 Comprehensive Class and Comp Study Implementation (Classification Component)	60,000	60,000	0
5 19-5 Library Extra Hours Funding	27,917	27,917	0
6 19-6 Fire Station Driveway Repair	113,000		113,000
7 19-7 Paint Senior Center Exterior	20,000		20,000
8 19-8 Re-establish Traffic Enforcement Program	5,000	5,000	0
9 19-9 Re-establish Detective Sergeant Position	11,000	11,000	0
10 19-10 Samara Terrace Improvements	19,000		19,000
11 19-11 Chairs & Table Replacement Community Center	25,000		25,000
12 19-12 Hannah Ranch Kidz Center Improvements	75,000		75,000
13 19-13 Permanent Stage in Gym	30,000		30,000
14 19-14 Pool Variable Frequency [\$25,000 One-time Capital Cost; \$50,000 Annual Expense Reduction]	(25,000)	(50,000)	25,000
15 19-15 Update of Personnel Rules	30,000		30,000
16 19-16 Radio Upgrades & Programming	22,440		22,440
17 19-17 Cable Broadcast Capital Equipment	39,000		39,000
18 19-18 Council Chambers Equipment Replacement	6,000		6,000
19 19-19 Earthquake Insurance Additional Facilities	32,000	32,000	0
20 19-20 First Responder Vehicle AED's	30,000		30,000
General Fund Operating Budget Alternate Decision Packages			
1 19-5 Pension IRS Section 115 Trust Annual Contribution as a % of Payroll [On-Going]	57,074		57,074
2 Investment in Street Maintenance			
General Fund Balance Decision Packages			
1 Capital Project Designation	100,000		100,000
2 Reserve For Restricted Planning Funds (Increase)	70,100		70,100
3 OPEB Trust Contribution	200,000		200,000
4 Pension IRS Section 115 Trust	1,000,000		1,000,000
5 Addition to Fiscal Neutrality Reserve	180,027		180,027
Total: Decision Packages	2,694,558	306,917	2,387,641
Budget Referrals			
BR #19-	0	0	0
BR #19-	0	0	0
Total: Budget Referrals	0	0	0
Surplus/(Deficit) After Decision Packages/Budget Referrals	1,965,817	18,328	1,947,489
Estimated Available Working Cash After Decision Packages/Budget Referrals June 30, 2018	1,965,817	18,328	1,947,489

CITY OF HERCULES - REVENUE & EXPENDITURE LONG-TERM OPERATING FINANCIAL FORECAST FOR GENERAL FUND (05-17-18)

TYPE	Activity Basic Account Description	Activity Sub Account Description	FY 2015-16 ACTUAL	FY 2016-17 ACTUAL	BUDGET FY 2017-18	PROPOSED BUDGET FY 2018-19	FORECAST FY 2019-20	FORECAST FY 2020-21	FORECAST FY 2021-22	FORECAST FY 2022-23
	POPULATION INCREASE			110	20	175	540	50	60	0
	TOTAL POPULATION	26,000	26,220	26,110	26,240	26,415	26,955	27,005	27,065	27,065
REVENUE	TAXES		8,128	7,723	9,000	9,180	9,364	9,551	9,742	9,937
	TRANSIENT OCCUPANCY TAX									
	ADDITIONAL TOT									
	PROPERTY TAXES	1,225,483	1,278,659	1,377,367	1,441,258	1,499,485	1,470,083	1,600,000	320,000	448,000
	SALES AND USE TAX	3,211,109	3,324,807	3,223,701	3,272,814	3,405,036	3,338,270	3,403,036	3,473,136	3,542,599
	ADDITIONAL SALES TAX				4,961	389,758	23,052	762,832	843,449	843,449
	DOCU TRANSFER TAX	112,580	136,467	118,208	120,572	122,984	122,984	125,443	127,952	130,511
	BUSINESS LICENSE FEES	187,378	131,240	187,377	194,125	198,008	198,008	201,968	206,007	210,127
	FRANCHISE	960,125	878,574	788,114	810,233	826,438	842,966	859,826	877,022	877,022
	ADDITIONAL FRANCHISE REVENUE				4,814	17,552	3,776	2,221		
	UTILITY USERS TAX	3,515,565	3,576,052	3,538,197	3,608,961	3,681,140	3,754,763	3,829,858	3,906,455	3,906,455
	ADDITIONAL UUT REVENUE				22,920	106,488	1,892,109	1,929,951	1,935,049	1,935,049
	STATE/COUNTY	1,707,099	1,858,474	1,791,105	1,855,009	1,892,109	1,929,951	1,929,951	1,935,049	1,935,049
	ADDITIONAL VLF REVENUE				11,194	52,010	60,793	65,960	67,279	67,279
	BUILDING FEES	144,784	362,215	410,200	194,400	198,288	202,254	206,299	210,425	210,425
	ENGINEERING FEES	12,212	2,899	12,269	20,000	20,400	20,808	21,224	21,649	21,649
	VEHICLE CODE FINES	60,434	47,824	20,000	35,000	35,700	36,414	37,142	37,885	37,885
	INTEREST INCOME	181,500	56,352	181,500	188,833	192,609	196,461	200,391	200,391	200,391
	CELL TOWER	125,955	133,817	106,500	108,630	110,803	113,019	115,279	117,585	117,585
	LEASE PAYMENT	29,384	35,325	37,500	38,250	39,015	39,795	40,591	41,403	41,403
	POLICE SERVICES	429,143	403,221	420,887	452,500	461,550	470,781	480,197	489,801	489,801
	PLANNING SERVICES	32,029	185,398	19,166	20,250	20,655	21,068	21,489	21,919	21,919
	RECREATION SERVICES	1,538,555	1,551,225	1,497,500	1,665,810	1,699,126	1,733,109	1,767,771	1,803,126	1,803,126
	MISCELLANEOUS REVENUE	168,195	844,601	396,160	129,538	126,998	132,129	134,771	137,467	137,467
	MISC REIMBURSEMENTS	322,040	322,388	331,698	760,917	776,135	791,658	807,491	823,641	823,641
	TRANSFERS IN	100,000	131,899	110,000	100,000	100,000	100,000	100,000	100,000	100,000
	TOTAL OPERATING REVENUE	14,071,292	15,268,567	14,576,449	15,063,926	15,517,540	16,237,134	17,219,325	17,746,406	17,746,406
EXPENDITURE	SALARIES AND BENEFITS		4,954,141	5,392,022	5,590,741	5,758,463	5,931,217	6,109,154	6,292,428	6,292,428
	SALARIES AND BENEFITS	2,165,383	2,286,940	2,662,483	2,262,964	2,330,853	2,400,779	2,472,802	2,546,986	2,546,986
	ADDITIONAL PERS Normal Cost				32,732	33,485	34,255	35,043	35,849	35,849
	POTENTIAL ADDITIONAL POLICE OFFICERS				249,051	329,814	415,199	544,289	640,705	640,705
	PROFESSIONAL SERVICES	967,875	1,084,670	1,749,961	1,063,634	1,095,543	1,128,409	1,162,262	1,197,129	1,197,129
	REPAIR & MAINT	200,263	213,964	229,491	243,873	251,189	258,725	266,487	274,481	274,481
	UTILITY SERVICES	213,254	206,372	277,022	292,505	301,280	310,319	319,628	329,217	329,217
	ADMINISTRATIVE SERVICES	128,571	84,717	136,672	142,244	146,511	150,907	155,434	160,097	160,097
	RENTS	907,062	906,060	1,011,820	999,648	1,029,637	1,060,527	1,092,342	1,125,113	1,125,113
	INSURANCE SERVICES	455,386	651,279	624,148	823,919	823,919	848,636	874,095	900,318	900,318
	MISCELLANEOUS SERVICES	631,633	780,334	783,850	757,500	780,225	803,632	827,741	852,573	852,573
	MAINTENANCE & OPERATING SUPPLIES / OF	246,017	260,209	286,499	312,941	322,329	331,999	341,959	352,218	352,218
	OTHER MISCELLANEOUS EXP	106,656	623,781	257,352	261,490	269,335	277,415	285,737	294,309	294,309
	IMPROVEMENTS				93,317	96,117	99,000	101,970	105,029	105,029
	ALLOCATED COSTS	823,507	872,237	898,382	1,444,733	1,488,075	1,532,717	1,578,699	1,626,060	1,626,060
	TRANSFERS OUT TO	1,266,206	50,000	71,387	73,529	75,734	78,007	80,347	82,677	82,677
	TOTAL OPERATING EXPENDITURE	12,925,065	12,974,604	14,309,702	14,738,681	15,280,304	15,959,469	16,545,647	17,262,859	17,262,859
	PROJECTED SURPLUS or DEFICIT	1,146,227	2,293,963	266,747	325,245	237,236	277,665	673,677	483,547	483,547
	DECISIONS PACKAGES and ONE-TIME EXPENDITURES									
	ACTUAL and PROJECTED RESERVE FUNDS									
	FISCAL NEUTRALITY RESERVE FUNDS GOAL									
	AMOUNT ABOVE or (BELOW) RESERVE FUNDS									
	AMOUNT IN PERS SAVING ACCOUNT									

2017 Strategic Plan Review

May 2018

Goals/Strategies/Objectives	
Goal A: Strengthen Financial Stability	
<i>Strategy 1(a): Maintain a Balanced Budget</i>	
<u>Objectives</u>	Comments/Status
Ensure ongoing revenues support ongoing costs.	The annual budget is prepared using a budget balancing spreadsheet to ensure on-going revenues support on-going costs. The City is working to implement key development projects to expand the City's revenue base to support service levels. In addition, cost containment remains a priority. Public Works will be beginning a sewer rate study to ensure funding is sustainable for ongoing operations and proposed capital projects out into the future.
Ensure one-time revenues fund one-time expenditures.	Each year, one-time revenues are identified as part of the annual budget process and applied to one-time costs including topping up reserves and funding capital and other needs. In addition, using one-time funds, the City established an IRS Section 115 Pension Trust as a vehicle to mitigate future increases in employee retirement contributions. General Plan Update fees are now being placed into a separate project deposit account based on actual fees collected with related project updates being charged from the same account.
Restructure debt where possible to reduce near term debt payments.	Staff evaluates opportunities to restructure debt as they arise.
Continue a formal volunteer program to help various departments.	The Police Department's annual Citizens Academy is our primary source of volunteers. In addition, volunteers are utilized in special projects like the upcoming renovation of the Ohlone and Foxboro Community Centers. The Parks & Recreation Nonprofit program also results in volunteer support of special events like the community clean-up day and the Holiday Tree Lighting. In addition, volunteers are a key element of the City's new three tier Code Compliance program which is helping be shaped through a consultant contract. P&R also has an "Adopt a Park/Adopt a Trail" program. Residents with an interest in a particular park or trail can volunteer their time to help clean up the park by pulling weeds. Bags are provided, and picked up by City personnel. There are also volunteers that work in the Senior Center on a daily basis.

Consider new ways to deliver municipal services in more cost-effective ways.	The City looks for opportunities on an on-going basis. Most recent examples include the successful outsourcing of Business License processing; a three party partnership for CAD/RMS with Pinole and San Pablo; and a pending transition to the County for reinstatement of Cable Broadcasting services on a new separate City Channel. The City will be looking into “bundling” street projects with other agencies to be more cost-effective.
Consider service-sharing with other communities when mutually beneficial.	The CAD/RMS contract with Pinole and San Pablo, pending contract with the County for Cable, and updated three party BART/WestCAT/City contract for operation of the Hercules Transit Center have been implemented in the past year. The WWTP is shared with Pinole and the outfall is also jointly shared with the Rodeo District. The City participates with 20 other agencies in the Clean Water Program for the City’s storm water permit.
<i>Strategy 1(b): Balance the Budget and Increase Revenues</i>	
<u>Objectives</u>	
Review all Parks and Recreation fees before mid-year budget review.	The Finance Commission is engaged in a soon to be completed review of Parks & Recreation programs. Initial results were available at the time of the mid-year budget review. In addition, staff have modified and implemented modifications to a number of Parks and Recreation fee components with positive outcomes such as with Childcare programs.
Consider cost effectiveness of increasing code enforcement activities.	The City has launched a new three-tier code compliance program which seeks voluntary compliance initially, followed by use of Administrative Citations, and then for the most egregious cases, the Nuisance Abatement Process. Coordination with a consultant to get them the baseline information, have them finalize volunteer training program, and start getting involved in some difficult cases started in March. IT department has setup a shared network drive for police/planning/building departments to share basic information across departments. Dataticketing contract has been signed to process administrative citations.
Consider annual fee review.	A review of fees will be considered in conjunction with the annual budget process.
Partner with other entities when beneficial for grant and cost-sharing opportunities.	The most high profile example of partnership is the upgrade and expansion of the joint Pinole/Hercules Wastewater Plant now under construction. Other examples have been discussed under other Objectives. The City is applying for a joint grant with other agencies on the I-80 Corridor to coordinate signals and bus pre-emption.
Take advantage of telecommunication and broadband opportunities.	In August 2017, the City Council approved a program which will result in the City installing fiber when opportunities arise when utility work is taking place in City Streets. The City Council also allocated funding to allow these opportunistic installation of fiber to take place.
Push County and State elected officials to increase Hercules’s share of each dollar of property taxes that is collected in Hercules.	The City continues to look for opportunities to address achieve this goal. The City’s legal and property tax consultant team are reviewing responses from a Public Records Act request made of the County or which a response has been received.

Goal B: Continue to Provide Excellent Police Services to the Community

Strategy 1(a): Protect Life and Property

Objectives	Comments/Status
Maintain core services, including police patrols and traffic enforcement.	The City has utilized State grant funding for two additional Police Officers for two fiscal years which we will endeavor to continue to fund in future fiscal years. In addition, the City Council has approved an overfill program which allows for up to two additional positions to be filled to minimize the impact from retirements and other turnover to allow for the recruitment and training of new Police Officers. In addition, initial steps have been made to reinstate a Traffic Enforcement assignment which will be further considered as part of the FY 2018/19 proposed budget. Public improvements in new development is being designed to reduce opportunities for unlawful behavior and lower need for police oversight by sending staff to Crime Prevention Through Environmental Design (CPTED).
Continue to utilize community policing strategies.	The Police Department continues to utilize a community oriented approach to policing. Examples include our School Resource Officer program, the Citizen's Police Academy, Neighborhood and Business Watch, and the use of volunteers in Policing and the expansion of a role of Police volunteers in code compliance which is also a crime prevention tools.
Maintain the special response team and school resource officers	The Special Response Team continues to be fully functional. The City is actively engaged in an effort to ensure School District funding continues in support of the School resource Officer program, The City Council received an update on the School Resource Officer Program on February 27 th with the matter to be further discussed on April 10, 2018.
Coordinate disaster preparedness with local police, fire, emergency medical services and the County and State office of emergency services	The Police Department takes the lead in the City's Emergency Operations efforts. Later this fiscal year the City will embarking on an update of the Safety Element of the General Plan and the Hazard Mitigation Plan in coordination with police, fire, and other agencies
Utilize Reserve Police Officers when feasible to keep costs under control	Reserve Officers continue to be a tremendous asset to our Police Department.
Complete a succession plan to deal with anticipated future retirements	With the pending retirement of Chief Goswick at the end of June, 2018, the formal development of a succession plan will fall to a new Chief. In the meanwhile, officers are identified for training which will assist in their development including the Administrative Sergeant having recently completed the national FBI Academy.
Complete an equipment replacement plan with a rationale, schedule and budget	While equipment replacement is on-going and considered as part of the annual budget process each year, a more formalized replacement plan still needs to be developed.

Seek federal, state and other funding to enhance police department funding for staff and equipment.	Staff actively scans for grant and other funding opportunities. A key funding source for equipment is the Asset Forfeiture funding received as result if criminal convictions.
Recruit volunteers to assist office personnel with front counter duties, records processing and data entry.	Volunteers, Reserve Police Officers, and Explorers play key on-going roles in support of Police operations.
Goal C: Enhance Economic Development Efforts	
<i>Strategy 1: Pursue High Priority Economic Development Initiatives</i>	
<u>Objectives</u>	Comments/Status
Develop and implement economic development strategies.	The City's current economic development efforts are primarily development site driven which will result in new retail space, the City's first hotel, and sales tax and in-lieu fee generating auto service park and self-storage facility.
Consider whether the City's fee structure or permitting process might be impediments to new businesses opening in Hercules.	With completion of the General Plan Circulation Element update, the City is reviewing its Traffic Impact Fees. A comprehensive review of the City's Zoning Code is a desired future effort.
Recruit qualified volunteer help on a regular and/or ad hoc basis from the City Council, Chamber of Commerce, local business leaders and the community at large.	The City has increased cooperation with the Chamber in regard to a number of special events. Other outreach to volunteers is on a case-by-case basis and occurs infrequently.
Participate in regional economic development efforts that will help Hercules.	The City participates in the some activities of the East Bay Economic Development Alliance.
Focus on high priority sites for new developments.	Moving forward proposed projects on the Safeway, Sycamore Crossing, Bayfront, and Willow Avenue sites are a high priority. Other possible development sites include the Willow Loop and the Franklin Canyon Golf Course property and the Hilltown site.

<i>Strategy 2: Create a "Brand" for Hercules and Promote/Market the Brand</i>	
<u>Objectives</u>	
Enhance the entry gateways of City with volunteer landscaping/beautifying projects, public art, and signage.	Efforts are currently focused on the appearance of private developments taking place on key corners. Additionally, the City is currently replacing all street signs.
Promote the waterfront/intermodal transportation center (ITC) Development – A special place that is distinctive of other planned developments and serves as the City's downtown.	The first phase of the Bayfront development has been approved with the first apartment building to start construction soon. The Bay Trail West segment has been substantially completed. The City continues to pursue grant funding necessary to construct the rail and station improvements.
Work with the City Council, staff and volunteers to develop and implement a brand and marketing strategy in-house.	This objective has not yet been specifically pursued. Reusable bags have been purchased as part of efforts to promote recycling and brand the City. Additionally, a number of special events have been reinstated like the Social Bite to further the development of a brand identity; the City participates in these events with a booth.
Consider whether the City's fee structure or permitting process might be impediments to new businesses opening in Hercules.	This objective has not yet been specifically pursued, other than the above mentioned traffic impact fee nexus study has started and should be complete by October 2018

Strategy 3: Recruit Businesses that Make Sense for Hercules; Retain and Grow Existing Businesses

<u>Objectives</u>	
Prioritize and visit potential businesses to recruit to Hercules.	Pending the development of new retail sites and to be done in conjunction with the developers of these sites.
Review various plans and ordinances for potential updates, with an eye towards balancing economic development with “new urbanism” planning principals	Undertaken currently on a case-by-case basis as development proposals are received. A comprehensive review has not yet been initiated.

Goal D: Enhance Transportation Access and Options

Strategy 1: Promote Alternative Forms of Transit

<u>Objectives</u>	Comments/Status
Leverage the Regional Intermodal Transportation Center (RITC) site control into grant funding for station and related infrastructure.	With grant funding having made the first three phases possible, the City is actively working to identify and apply for grant funding for the utility relocation phase and the rail/station improvement phases of the RITC.
Complete the Regional Intermodal Transportation Center.	This remains the major focus for the City with additional staffing resources being dedicated to the project through an action taken by the City Council as part of the mid-year budget review on February 27 th .
Look for opportunities to partner with rail for movement of goods.	The City is facilitating interim improvements to the existing railroad trestle bridge across Refugio Creek by Union Pacific Railroad this spring. The design of the future rail and track improvements will result in enhanced goods movement and will set the stage for even better efficiencies.

Work with Capital Corridor to get a firm commitment for a train stop.	The City is actively engaged with the Capital Corridor JPA, including having made presentations to the Board, on securing a firmer commitment for the train to stop once the rail and station improvements are completed. Many of the Capital Corridor Board Members have made site visits to Hercules as has the Executive Director. The station stop model is being updated to facilitate discussion of a Hercules stop. The City Council has also designated Vice Mayor Romero as its liaison to the Capital Corridor Board.
Pursue future ferry service.	The City actively engages with the water Emergency Transportation Authority (WETA), the ferry operator. A Hercules Ferry stop remains in their long-term business plan. Hercules advanced some of its dedicated ferry funding to the Richmond ferry terminal project, with service set to start later this year. This was acknowledged by WETA officials at the groundbreaking for the new Richmond Ferry Terminal and the successful initiation of Richmond service will bode well for future Hercules service. The City Council has also designated Council Member Esquivias as its liaison to WETA. The City is also pursuing Public Private Partnership (P3) opportunities for service with assistance from CCTA.
Work with WestCAT to expand service.	We are working with WestCAT in initiate interim service to the Waterfront with the completion of the Path to Transit Phase.

Expand City's walkways and bike path via Complete Streets program.	The recently completed Circulation Element update focused on incorporating Complete Street Standards into our circulation objectives. In addition, the City has applied for and received grant funding to for a complete streets project along Sycamore to Palm and Willow to improve pedestrian safety and provide a sidewalk to the Hercules Transit Center. Preliminary engineering has also been done for another project in anticipation of future grant activities. In addition, plans to repave the Refugio Creek Trail are in design with the project to be constructed starting this summer. The proposed sidewalk on San Pablo between John Muir Parkway and Sycamore Drive is being included in the funding plan for regional traffic impact fees administered by WCCTAC. We are also working on expanding the width of the path along John Muir Parkway from San Pablo Avenue to Alfred Noble with funds of up to \$100,000 from Taylor Morrison required in their Development Agreement.
Provide leadership role in BART's participation to enhance services at Hercules Transit Center.	The City, BART, and WestCAT have entered into a new three party agreement on regard to operation of the Hercules Transit Center. The City recently completed the repair and upgrade to LED of the on-site lighting. BART is working on additional improvements of benefit to the users.
Goal E: Complete the Vision of the City's Development	
<i>Strategy 1: Undertake Updates of General Plan and Zoning Code to Implement the Vision.</i>	
<u>Objectives</u>	Comments/Status
Complete the update of the City's Circulation Element	The update of the Circulation Element of the General Plan was approved by the City Council on February 27, 2018 and will be posted in final form on the City's website soon
Review various plans and ordinances for potential updates.	The City Council has considered ordinance amendments related to cannabis (Prop 64); accessory dwelling units (ADUs) to comply with State law; and has initiated the consideration of a paving ordinance. The City Council also reviewed and updated the penalties associated with illegal construction. The City Council has requested that update to the City's Smoking Ordinance be developed and that draft is under Council review. Also, the City Council has taken initial steps to have the derelict Queen Anne House on the Corporation site relocated to another community for restoration.
Revise the City's Zoning Ordinance to be consistent with the General Plan and Specific Plans.	This objective has not yet been specifically pursued.
Plan for the resources and funding to update the priority elements of the City's General Plan.	The General Plan update fee should be sufficient to address the updates needed for most elements of the General Plan over time. The Circulation Element update has recently been completed with an update of the Safety Element about to start.
Revisit the City's sign ordinance and update as needed.	A comprehensive update of the sign ordinance to bring the City into compliance with case law is pending with an initial element included with the processing of the Safeway Master Sign Program.

Goal F: Provide Outstanding Cultural and Recreational Services to the Community

Strategy 1: Evaluate Programs for Community Impact and Cost Effectiveness, and Make Recommendations to Improve the Overall Effectiveness of the City's Efforts in Services Managed by the Parks And Recreation Department.

<u>Objectives</u>	Comments/Status
Work with volunteer organizations to ensure full funding for a 40 hour per week Library.	The City included funding to return the Library to 40 hours in the FY 2017/18 budget. This supplements funding provided by the Friends of the Library and the Library Foundation.
Work with the County to reinstate 45 hours per week of Library services.	The City reaches out the County to discuss funding priorities for the Library Budget each spring. Thus far, the County has not made hours reinstatement a priority for funding.
Cooperate with public/private partnerships to enhance City cultural and recreation services.	The Parks & Recreation Department continues to add contract class instructors to meet community needs. In addition, a new selection of day, regional and trips further afield have been added as offerings for the senior community. The City has also contracted with an on-line course provide to expand offerings. Special events are also being done in conjunction with partners like the "May the Fourth Be With You" movie night and related events
Continue to provide high quality recreation programs that reinforce Hercules' reputation for high quality of life.	Programs and offerings are regularly evaluated to enhance the City's offerings as described above in addition to changes and modifications made to the City's direct offerings. Staff continues to take a critical look at all of the current programs and trends by tweaking programs as needed to accommodate for emerging trends. A good example of this was the rebranding efforts of the child care program moving to a license exempt program by creating a new and improved morning Breakfast Club program and updating the after school program to a "recreational" program now called RAP.
Continue to work on the current cost recovery objective of being budget neutral to minimize General Fund support.	Staff is working with the Finance Commission on a review of programs, costs, and revenues. A number of key programs have been restructured with cost recovery being a high priority. One example is that childcare programs have been revamped in a manner to allow for reduced costs and more flexible selections by program participants.
Annually analyze and report on costs and revenues on a program by program basis.	Parks & Rec is working with Finance to allow for the generation of reports to make this task easier. The effort by the Finance Commission has served as a pilot for this type of reporting.
Create and implement new ways to fund Parks and Recreation programs, including increasing participation.	New revenue sources to support core activities are being generated by the senior trip offerings and the on-line course offerings. Basketball has been transitioned to being an internally run program. The staff will continue to trial new approaches on an on-going basis in order to achieve this objective.
Continue to manage facilities rentals and find ways to increase number of rentals as well as income from rentals.	Facility rentals have increased. Efforts are underway to enhance certain facilities through the investment with volunteer assistance in an upgrade of the facilities. An initial round of chair replacement is underway to ensure the facilities are properly equipped.

Strategy 2: Continue to Look for Ways to Augment City Funding for Parks and Recreation Programs and Initiatives

<u>Objectives</u>	
Research federal, state and foundation funding availability under “Health and Wellness” and other programs.	The staff regularly scans the environment for grant opportunities.
Apply for federal, state, and foundation grants as appropriate to support and enhance our parks, open space and recreation programs.	The staff regularly scans the environment for grant opportunities.

Goal G: Invest In and Enhance Maintenance of Public Infrastructure and Facilities

Strategy 1: Re-evaluate and Make Recommendations to Improve the City’s Capital Improvements Programs, Clean Water Programs and all Lighting and Landscaping Assessment Districts

<u>Objectives</u>	Comments/Status
Prioritize the City’s capital improvement program.	The annual budget process includes a five year capital improvement program with the first year funded as part of the budget. The Public Works Department would like to prepare a more comprehensive Five Year CIP and this will be done in future years.
Develop and implement a new code compliance model based on the new administrative citation program.	A three-tier code compliance model has been developed and is being implemented with various elements underway on a pilot basis.
Secure maintenance and operations funding for all new capital facilities.	Elements of funding for improvements like the new segments of the Bay Trail have been added into the Citywide Landscape & Lighting Assessment District. Options to address these needs are being explored for other projects, including the Bayfront.
Effectively manage day-to-day operations to ensure Hercules keep its reputation as a well-maintained city.	The landscaping contracts is now being more actively managed. Two Public Works Maintenance Workers have been designated leads with new oversight responsibilities related to maintenance in effect. A firm has been retained to provide adjunct engineering services in support of the operation and management of the City’s sewer system. Street sign replacement is underway. A major tree maintenance and trimming contract has been completed. A major pothole repair contract was let and completed as was a street striping contract. The City Council approved a trench cut ordinance to protect our investments in streets which requires utilizes and others to make repairs to newly rehabilitated streets when they make trench cuts to access their utilities and systems. A contract for a major sewer system cleaning and inspection will begin early May and an ordinance to mandate full trash capture on commercial properties was introduced and acted upon in March.
Update lighting and landscaping districts annually.	The annual update for the base landscape & light assessments is underway now.
Consider updating the lighting and landscaping districts to increase funding and level of service.	The City Council has embarked on another effort to have assessment payers in five zones of the Citywide District consider an approve assessment increases through a Proposition 218 process. That process will conclude in July.

Goal H: Continue to Provide Exemplary Governance and City Administration

Strategy 1: Improve Administrative Processes and Overall of Executive and Administrative Management

Objectives	Comments/Status
Enhance strategic planning and implementation efforts with linkage to the budget.	A Five Year Forecast was developed and reviewed after the Strategic Plan was approved in July 2017. An update of the forecast was reviewed together with the Strategic Plan on March 27, 2018, as a first step in setting the stage for the development of the 2018/19 budget. This update on Strategic Plan Objectives was as a result of that review.
Improve financial, personnel, and administrative functions.	Numerous efforts to enhance systems in these areas have been completed or are underway. Business Licensing has been outsourced. A new master personnel model is in development. An update of the City's Overhead & Cost Allocation Model has been completed. A Class & Compensation Study is nearing completion. A comprehensive update to the City's records management policies and system is almost ready for City Council review. The City's standard form contracts have been updated. A new agenda processing system called Legistar has been implemented and is now in use. A UUT/Franchise Fee Audit is underway.
Ensure all required state and federal financial reports are timely.	The City is keeping current with its federal and state reporting requirements.
Complete financial and operational audits in a timely manner.	The annual audit was completed at its earliest date since the prior periods where the City had fallen behind.
Provide regular financial reports including mid-year review.	The Finance Department provides the Finance Commission and City Council with quarterly reports including a mid-year review. In addition, the City is annually updating the League of California Cities Financial Diagnostic Tool. The development of an annual update of the Five Year Forecast is also another new tool to assist in financial reporting.
Evaluate financial controls and streamline where advisable.	The City Council approved an increase in the City manager's contracting authority which has greatly streamlined the process to move projects and activities forward. A listing of City Manager approved contracts is being provided quarterly. The City has developed a purchasing matrix to assist staff in navigating the purchasing process. An update of the City's purchasing policies is currently underway.
Evaluate and re-engineer as necessary administrative processes.	This objective cross-over to a number of other objectives where activities related to this objective have already been described.
Evaluate IT systems, especially financial management to determine possible improvements.	A new web site is set for launch in the 2 nd quarter of the year. The launch of the Legistar module for agenda production was discussed previously. An upgrade of the broadcast equipment in the City Council Chambers was completed.
Ensure good inter-departmental communications and collaboration	This is an on-going effort. Interdepartmental teams are leading efforts related to the website upgrade, the new code compliance model, and other initiatives.

Strategy 2: Enhance Usage of the City's Finance Commission

<u>Objectives</u>	
Provide oversight of City tax measures.	The Finance Commission serves as the citizen's oversight board for the City's two local tax measures. The Finance Commission provided its annual report on the Measures for the 2017 fiscal year to the City Council on March 27, 2018. The City Council also serves as an additional level of oversight on the measures.
Serve as a resource to staff.	The Finance Commission serves as a sounding board for staff in addition to having formed an Ad Hoc Committee this year to undertake a financial review of parks & recreation programs.
Provide training to commissions.	The City Clerk & City Attorney undertake annual training for Commissions with that having taken place in March, 2018. In addition, a Leadership Coffee was launched this year and took place in February with the Mayor and Vice Mayor meeting with the Chair and Vice Chair of each of the Commissions in a joint session to exchange ideas and information.

Strategy 3: Provide and Enhance Exemplary Governance

<u>Objectives</u>	
Enhance relationships in support of education and schools.	The City has been actively engaged in the effort to preserve School Resource Officers which directly support a safe school environment which contributes to learning and performance.
Encourage and engage in regional collaboration and cooperation.	Regional collaboration efforts of note include the Tri-City dispatch and CAD/RMS contract; the pending transition to the County for cable broadcasting; the City active participation in many regional boards and Joint Powers Authorities; a regional freeway camera project for Highways 80 and 4 to enhance community safety; and others. The City also hosted the West County Mayors & Supervisors Association for the last six months of 2018.
Continue to enhance transparency and open government.	The Pilot Streaming of City Council and Planning Commission meetings and the re-initiation of cable casting contributes to transparency and open government. The recently completed and launched upgrade of the City website should also facilitate this objective. In addition, the pending update of the City's record retention schedule and approval of a revised records management program will contribute to transparency.
Foster an ethical environment free from conflicts of interest.	The City Council has adopted a Code of Ethics which is reviewed annually and an annual acknowledgment of the policy is required for City Council Members, Commission Members and key staff.
Enhance access to information (sunshine provision).	An update of the City's website is underway which will serve as a vehicle for enhanced access to information.
Provide a means for employees to report concerns or possible wrong doing (whistle-blowing).	The City maintains a whistleblower hotline through a third party and regularly makes that information available to employees.
Conduct annual review and update of anti-nepotism, anti-cronyism, conflict of interest, and Code of Ethics.	The City Council conducts an annual review of these policies with that having taken place last on January 23, 2018.

Reduce exposure to litigation and claims.

The City has been successful in reducing claims and litigation over the past few years. Efforts to continue this trend include updates to the City's standard form of contracts and the development of specialty contract models, the investment of monies to address key infrastructure issue like the maintenance of trees and the filling of major potholes.

GOVERNING STRUCTURE AND BASIS OF BUDGETING

The City of Hercules is a municipality incorporated in 1900 under provisions of the Constitution of the State of California. The City operates under a Council Manager general law form of government and is governed by a council of five elected members with staggered four-year terms. Additionally, City Council members act as the board of directors of the Hercules Public Financing Authority (PFA).

BASIS OF BUDGET AND FUND STRUCTURE

Local governments account for revenues and expenditures through separate funds such as General, Special Revenue, Enterprise, Internal Service and Fiduciary funds. The accounts of the City of Hercules are organized on the basis of funds, each of which is considered a separate financial entity. Each fund is comprised of a set of self-balancing accounts for its revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into generic fund types and fund categories as follows:

Governmental Funds

- **General Fund:** The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.
- **Capital Projects Funds:** The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust / Agency Funds).
- **Debt Service Funds:** Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
- **Internal Service Funds:** Internal Services Funds are a type of proprietary fund used to report any activity that provides goods and services on a cost reimbursement basis to other City funds and departments of the primary government and its component units.
- **Trust / Agency Funds:** Trust Funds are used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Business-Type Funds

Enterprise Funds: Enterprise Funds are used to account for operations:

(a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the full costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred is appropriate for capital maintenance, management control or accountability. Because enterprise funds use the full-accrual basis of accounting under FASB, all long-term debt liabilities and debt service payments are recorded within the enterprise fund itself. For tracking convenience, a separate fund for enterprise debt service payments is shown on the following table although all transactions are reported together within an enterprise fund's financial statements. City budgets contain three major categories - operating, capital and debt. The table on the following page lists the City's funds and the categories in which a fund's financial transactions contain.

HERCULES FINANCIAL REPORTING FUND STRUCTURE

Fund By Category Order and GL Fund #	Operating	Capital	Debt
GENERAL FUND (100)	X		X
SPECIAL REVENUE FUNDS			
Fiscal Neutrality Fee/Reserve (401)	X		
Landscape and Lighting (220-224)	X		
Storm Water (242)	X		
Community Development (242, 243)	X	X	
Gas Tax; Street/Traffic (262, 263, 265)	X	X	
Solid Waste / Recycling (291)	X		
Grants (201, 295, 340 to 352)	X	X	
CAPITAL PROJECT FUNDS			
City Capital Project (300, 310, 311)		X	
Develop Imp Fac Fees (241, 244-261, 264, 521)		X	
DEBT SERVICE FUNDS			
Assessment Districts DS (380-382)			X
City Fac. Energy Efficiency Lease (383)	X		X
2003B Lease Revenue Bonds DS (672)	X		X
2009 Series Lease Revenue Bonds(673)	X		X
ENTERPRISE FUNDS			
Sewer Utility (420, 535)	X	X	X
Sewer Revenue Bonds 2010 Debt Service (675)	X		X
INTERNAL SERVICE FUNDS			
Vehicle Replacement ISF (450)	X	X	
Equipment Replace/Info Tech ISF (460)	X	X	
Facility Maintenance ISF (470)	X		
Retiree Health OPEB (511)	X		
TRUST FUNDS			
Taylor Woodrow Maintenance. LMOD (501)	X		
Hercules Community Library Fund (531)	X		

BASIS OF ACCOUNTING AND FINANCIAL REPORTING

The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The basis of accounting depends on the purpose for which the fund has been established and by its measurement focus.

All governmental and expendable trust funds use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (i.e., revenue/other financing sources) and decreases (i.e., expenditures/other financing uses) of net current assets.

All proprietary funds, pension trust and agency funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with operation are included on the balance sheet. Fund equity for proprietary funds (i.e., net total assets) is segregated into restricted net assets and unrestricted net assets. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. Agency and trust funds are custodial in nature (assets equal liabilities) and do not involve measuring the results of operations.

Modified Accrual Accounting. The modified accrual basis of accounting is used by all governmental funds and expendable trust funds, as required by generally accepted accounting principles (GAAP), the Governmental Accounting Standards Board (GASB) and the State of California. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Property tax and assessments are recognized as revenues in the fiscal year in which the taxes were levied. Sales and use taxes are reported as revenue when collected by the State of California for subsequent remittance to the City. Intergovernmental revenues and investment earnings are accrued when earned. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements are satisfied. Fines and permits revenue are not susceptible to accrual as they generally are not measurable until received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt, recognized when due, and accumulated unpaid vacation and compensatory pay that is accrued and reported on the government-wide financial statements for governmental funds.

Full Accrual Accounting. As mentioned previously, the full-accrual basis of accounting is used for the enterprise and proprietary fund types. Under this method, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. The City has chosen to utilize GASB as its standard setting body for the accounting in its proprietary funds, as allowed since November 30, 1989.

Deferred revenues arise when potential revenues do not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them, as when loans are extended upon agreement for future lease or loan repayment proceeds. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Past actual data presented in this budget document reconcile to the City’s financial statements using the GAAP basis of accounting for governmental funds and full-accrual basis for enterprise funds.

Basis of Budgeting Method. The budget for FY 2016-17 uses the basis of budgeting method. The basis of budgeting and the basis of accounting are the same for all governmental funds. The budgeting basis for enterprise and proprietary funds do not include depreciation/amortization of debt principal and interest payments or the capitalization of capital construction costs or donated/contributed capital. Depreciation of capital assets for enterprise and internal service funds has been budgeted.

BUDGET PROCESS AND PROCEDURES

The City follows the following procedures in establishing the budgetary data reflected in this document:

1. The City Manager submits to the City Council a proposed operating budget for the following fiscal year. This budget includes proposed expenditures, by fund and department, and the revenues expected to finance them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution before July 1.
4. The City Manager is authorized to transfer budgeted amounts between objects within the same department; however, any revisions, which alter total expenditures of any fund, must be approved by the City Council.
5. Formal budgetary integration is employed as a management control device. Special Revenue Fund budgets are adopted on a basis consistent with accounting principles generally accepted in the United States (USGAAP) and are consistent with the basis used for financial reporting. Accordingly, actual revenues and expenditures can be compared with related budget amounts without any reconciliation. The General Fund budget is adopted on the budgetary basis, which is not consistent with accounting principles generally accepted in the United States of America. Commitments for material and services, such as purchase orders and contracts, are recorded during the year as encumbrances to assist in controlling expenditures. Appropriations, which are encumbered at year-end lapse, then are added to the following year's budgeted appropriations. However, encumbrances at year-end are reported as reservations of fund balance.
6. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fees schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2015, based on the calculations by City Management, proceeds of taxes did not exceed the appropriations limit.
7. Budget revenue amounts represent the original budget modified by adjustments authorized during the year. Budgeted expenditure amounts represent original appropriations adjusted for supplemental appropriations during the year, which were contingent upon new or additional revenue sources and re-appropriated amounts for prior year encumbrances. The City Manager must approve adjustments to departmental budgets; however, management may amend the budgeted amounts within departmental expenditure classifications, with approval of the Finance Director.
8. Certain appropriations carryover and are re-appropriated for the subsequent year.
9. Budget appropriations for the various governmental funds become effective July 1. The City Council may amend the budget during the fiscal year. The legal level of budgetary control has been established at the fund level.

FY 2018-19 BUDGETARY PROCESS

There are two pieces to the budget: an operating budget and a capital budget. The departmental operating budgets represent current year operations whereas the capital budget covers major construction projects and the purchase of major equipment for multiple fiscal years. The operating and capital budgets are concurrently created and adopted in a similar manner. However the operating budget covers a one-year period while the capital budget covers a five-year period with money being appropriated for the first year along with the current year operating budget and the remaining four years of the capital plan being approved in concept.

The budget and this document is the culmination of a process in which the community -- through its elected leaders, commission/committee members, public hearings, and the advice of City staff -- decides upon the services it shall receive from its government under the constraint of resources available to it through taxes, fees, and transfers from the federal, state, and county governments.

Operating Budget Process

The FY 2018-19 budget process began in March with the request by the Finance Department for revenue projections and an estimation of operating expenditures requests.

City Council / Finance Commission Budget Meetings. The City Manager and the City's senior staff discussed the City's FY 2018-19 General Fund budget issues with the City Council/Finance Commission as first looks at revenues and expenditures. The Finance Commission includes five appointed members from the public. The budget work sessions provided time for the Commission members to discuss issues related to the budget.

Citizen Input on the Budget and Final Adoption. Citizen participation was encouraged during the City Council / Finance Commission budget work sessions. Additionally, public notice of Council consideration of the City's proposed budget resolution was advertised per state law. A copy of the proposed FY 2018-19 Budget was available at the City Clerk's Office and on-line for citizen review prior to the introduction of the budget at the Council meeting on May 23, 2017. Any amendments made by Council will be incorporated into the final adopted budget.

Mid-Year Budget Review and Revision Process. After the adoption of the budget, there are scheduled reviews of the budget's progress. In March of the fiscal year, there is a major mid-year (second quarter) review in which revenues and expenditures are examined and adjustments made if necessary. There are also first, third and fourth quarter reports prepared and reviewed with the Finance Subcommittee of the City Council. Any adjustments to the budget must be passed by City Council resolution.

In addition to these scheduled reviews of the adopted budget, there is a process for amending the budget during the year if a department finds that more money is needed to be spent on a program than was originally anticipated, or finds that there are new funded or unfunded needs to be met. In this case, the department must present to City Council its reasons for requesting a budget adjustment. As with the

scheduled budget reviews, these budget adjustments must also be adopted by City Council resolution before a department can spend money amounting to more than the original appropriation.

Requests for adjustment to the budget fall into two categories:

- Pre-Approval - Departments may present to Council on an individual basis revised funding requests for approval to proceed with a new initiative, program or project. Council approval of such requests constitutes formal budget appropriations authority.
- New Requests - Department requests may be submitted through the mid-year revision resolution. Departments submit a memorandum to the City Manager outlining the cost of the requested item, its justification, the financing source(s), whether the request is a one-time or on-going cost, and accounting codes impacted. If approved by the City Manager, these requests are listed on the subsequent mid-year revision resolution. City Manager review includes a determination of the necessity for the request and its fiscal impact.

Capital Improvement Budget

The Capital Improvement Budget is a plan for capital projects, fixed assets, and infrastructure owned by the City of Hercules. Requests from senior staff are reviewed by the City Manager as part of the annual budget development process to insure that the City's assets are maintained in an efficient manner and that Council long-term goals are met. The capital budget is organized by the department and/or fund responsible for the asset. The capital process starts with departments submitting their requests for maintenance, replacement, and the addition of assets under their control. The City Manager oversees a disciplined process to provide assurance to citizens that the City's assets and infrastructure are properly maintained.

USING THIS BUDGET DOCUMENT

The first section of this document is a general introduction to the budget and the document itself. The document covers both the operating and capital budgets for the City with most of this document being devoted to the City's operating budgets. In general, the document is organized by fund type with the majority of it devoted to the General Fund.

The first section of this document gives a general overview of the City's revenues, expenditures, and fund balances. This section gives a summary of the fund balances for all of the funds and the resources available to the City to meet current and future obligations. Also presented are the detailed account information of all the City's revenues, and a list of the City employee positions for all departments.

The General Fund section shows budget expenditure details of each General Fund department. The sections following the General Fund are the City's various special revenue funds, capital project funds, debt service funds, enterprise funds, and internal service and trust funds. The Appendices section includes the resolutions that adopted the budgets, and a glossary of budgeting and accounting terms.

CITY ORGANIZATIONAL STRUCTURE

The organizational structure of the City of Hercules' municipal departments is found in the chart on the following page. The chart outlines the supervisory reporting structure of the City's senior staff. The City Manager reports to and serves at the pleasure of the City Council, a five-member elected body.

The City Manager holds a weekly Department Head Meeting to review the occurrences of the prior week and the upcoming week. This meeting is also held to discuss any items of special interest or concern.

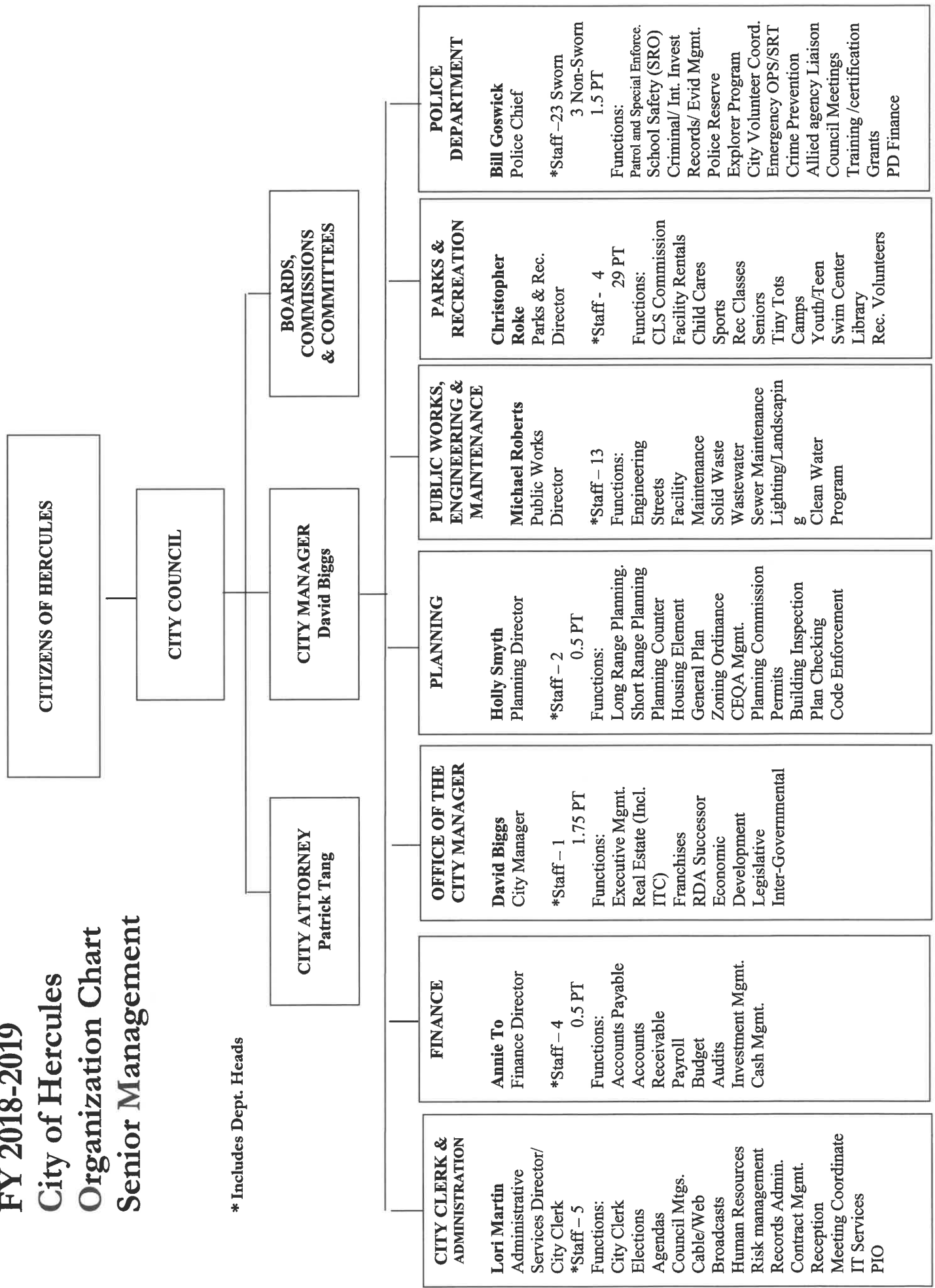
CITY COMMISSIONS AND SUB-COMMITTEES

The City has three (3) commissions and three (3) full/sub committees appointed by the City Council. Commissions and committees provide advisory recommendations, counsel and guidelines on their relevant topic areas.

These commissions and committees include the following:

Planning Commission	Education Sub-Committee (Inactive)
Community and Library Services Commission	Economic Development Sub-Committee
Finance Commission	Public Safety/Traffic Sub-Committee

FY 2018-2019 City of Hercules Organization Chart Senior Management



* Includes Dept. Heads

City of Hercules, California

FULL TIME EQUIVALENCY (FTE) EMPLOYEES (a)

BY POSITION TITLE, FUND TYPE AND DEPARTMENT/FUND

FY 2018-19 (05-10-2018)

FUND TYPE	DEPT / FUND	EMPLOYEE POSITION TITLES	FY 2016-17 BUDGETED FTE			FY 2017-18 BUDGETED FTE			FY 2018-19 BUDGETED FTE		
			Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE
GENERAL FUND											
		City Council - 100.4010/4012									
		City Council Members	-	1.25	1.25	-	1.25	1.25	-	1.25	
		CITY COUNCIL - FTE	-	1.25	1.25	-	1.25	1.25	-	1.25	
		City Manager - 100.4115/4125									
		City Manager	0.40	-	0.40	0.40	-	0.40	0.40	-	
		Deputy City Manager	-	-	-	-	-	-	-	-	
		Administrative Secretary	-	1.00	1.00	-	1.00	1.00	-	1.00	
		PLANNING MANAGER	-	-	-	-	-	-	-	-	
		CITY MANAGER - FTE	0.40	1.00	1.40	0.40	1.00	1.40	1.40	-	
		Administrative Services / City Clerk - 100.4420/4421/4423/4115									
		Admin Srvc Director/City Clerk	0.44	-	0.44	0.44	-	0.44	0.40	-	
		City Manager	-	-	-	-	-	-	0.03	-	
		Senior Clerk	1.00	-	1.00	1.00	-	1.00	1.00	-	
		Cable/Communications Tech	0.25	-	0.25	0.25	-	0.25	0.25	-	
		ADMIN SERVICES - FTE	1.69	-	1.69	1.69	-	1.69	1.68	-	
		Risk Management - 100.4424									
		City Manager	0.03	-	0.03	0.03	-	0.03	-	-	
		Admin Srvc Director/City Clerk	0.10	-	0.10	0.10	-	0.10	-	-	
		Project Manager	-	-	-	-	-	-	-	-	
		RISK MGMT - FTE	0.13	-	0.13	0.13	-	0.13	-	-	
		Human Resources - 100.4520									
		City Manager	0.07	-	0.07	0.07	-	0.07	0.07	-	
		Project Manager	-	-	-	-	-	-	-	-	
		Admin Srvc Director/City Clerk	0.10	-	0.10	0.10	-	0.10	0.07	-	
		Human Resource Specialist	-	-	-	-	-	-	0.80	-	
		Personnel Technician	0.80	-	0.80	0.80	-	0.80	-	-	
		HUMAN RESOURCES - FTE	0.97	-	0.97	0.97	-	0.97	0.94	-	
		Finance - 100.4625									
		Finance Director	0.80	-	0.80	0.80	-	0.80	0.80	-	
		Senior Accountant	0.80	-	0.80	0.80	-	0.80	0.80	0.42	
		Accountant	0.80	-	0.80	0.80	-	0.80	0.80	-	
		Accounting Technicians	0.80	-	0.80	0.80	-	0.80	0.80	-	
		FINANCE - FTE	3.20	-	3.20	3.20	-	3.20	3.20	0.42	
		Police - 100.5160/5164									
		Police Chief	1.00	-	1.00	1.00	-	1.00	1.00	-	
		Police Commander	1.00	-	1.00	1.00	-	1.00	1.00	-	
		Police Sergeant	5.00	-	5.00	5.00	-	5.00	5.00	0.50	
		Police Officer	14.00	-	14.00	16.50	-	16.50	15.00	-	
		Administrative Specialist	1.00	-	1.00	1.00	-	1.00	1.00	-	
		Police Support Specialist	1.00	-	1.00	1.00	-	1.00	2.00	-	
		Police Officer Trainee	-	-	-	-	-	-	1.00	-	
		Record Clerk Specialist	-	-	-	-	-	-	0.50	-	
		Parking Enforcement Officer	1.00	-	1.00	1.00	-	1.00	0.50	-	
		POLICE - FTE	24.00	-	24.00	26.50	-	26.50	26.00	1.50	
		Community Development - 100.5235									
		Intern Admin/Eng/Planning	-	-	-	-	-	-	0.53	-	
		Maintenance Worker II	-	-	-	-	-	-	0.15	-	
		Permit Technician	-	-	-	-	-	-	0.25	-	
		Planning Commissioner	-	-	-	-	-	-	1.25	-	
		Planning Director	0.90	-	0.90	0.90	-	0.90	0.95	-	
		Public Works Director	-	-	-	-	-	-	0.10	-	
		COMMUNITY DEV - FTE	0.95	-	0.95	0.95	-	0.95	3.23	-	
		Building / Maintenance - 100.5238/5432/5435/5436									
		Municipal Services Director	-	-	-	-	-	-	-	-	
		Planning Director	0.05	-	0.05	0.05	-	0.05	-	-	
		Public Works Director	0.15	-	0.15	0.15	-	0.15	-	-	
		Permit Technician (for Building)	0.10	-	0.10	0.10	-	0.10	-	-	
		Permit Technician (for Maint)	0.15	-	0.15	0.15	-	0.15	-	-	
		Chief Building Official	-	-	-	-	-	-	0.50	-	
		Public Works Superintendent	0.05	-	0.05	0.05	-	0.05	0.05	-	
		Maintenance Worker	0.15	-	0.15	0.15	-	0.15	-	-	
		BUILDING / MAINTENANCE - FTE	0.65	-	0.65	0.65	-	0.65	0.05	0.50	
		Parks & Recreation - 100.5510-5543									
		Parks and Recreation Director	1.00	-	1.00	1.00	-	1.00	1.00	-	
		Recreation Program Manager	1.00	-	1.00	1.00	-	1.00	1.00	-	
		Recreation Coordinator	2.00	-	2.00	2.00	-	2.00	2.00	-	
		Recreation Specialist	-	-	-	-	-	-	0.66	-	

City of Hercules, California

FULL TIME EQUIVALENCY (FTE) EMPLOYEES (a)

BY POSITION TITLE, FUND TYPE AND DEPARTMENT/FUND

FY 2018-19 (05-10-2018)

FUND TYPE	DEPT / FUND	EMPLOYEE POSITION TITLES	FY 2016-17 BUDGETED FTE			FY 2017-18 BUDGETED FTE			FY 2018-19 BUDGETED FTE		
			Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE
		Recreation Leader PT	-	6.50	6.50	-	6.50	6.50		0.71	0.71
		Recreation Leader III								3.16	3.16
		Recreation Specialist PT	-	1.00	1.00	-	1.00	1.00		-	-
		Childcare Program Aide	-	3.50	3.50	-	3.50	3.50		1.49	1.49
		Childcare Program Leader	-	4.50	4.50	-	4.50	4.50		-	-
		Children's Program Leader I	-	-	-	-	-	-		6.65	6.65
		Children's Program Leader II								2.03	2.03
		Children's Program Leader III								4.99	4.99
		Facility Attendant								1.31	1.31
		Sports Coach/Referee PT	-	1.50	1.50	-	1.50	1.50		0.25	0.25
		Swim Coach PT	-	0.50	0.50	-	0.50	0.50		-	-
		Acquatics Pool Manager - Temp	-	-	-	-	-	-		-	-
		Lifeguard-Temp	-	3.50	3.50	-	3.50	3.50		0.76	0.76
		Senior Lifeguard-Temp	-	3.50	3.50	-	3.50	3.50		1.01	1.01
		Swim Instructor-Temp	-	1.00	1.00	-	1.00	1.00		-	-
		Swim Instructor I								2.02	2.02
		Swim Instructor II								0.50	0.50
		Office Assistant II								2.86	2.86
		Office Assistant I								0.50	0.50
		Office Assistant	-	1.50	1.50	-	1.50	1.50		-	-
		PARKS & RECREATION - FTE	4.00	27.00	31.00	4.00	27.00	31.00	4.00	28.90	32.90
		TOTAL GENERAL FUND FTE	35.99	29.25	65.24	38.49	29.25	67.74	40.50	32.57	73.07
		SPECIAL REVENUE FUNDS									
		LANDSCAPE & LIGHT FUNDS-220-224									
		Public Works Superintendent	0.30	-	0.30	0.30	-	0.30	0.30	-	0.30
		Municipal Services Director	-	-	-	-	-	-	-	-	-
		Public Works Director	0.05	-	0.05	0.05	-	0.05	0.05	-	0.05
		Assistant Engineer	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15
		Admin Services Director/City Clerk	0.10	-	0.10	0.10	-	0.10	0.05	-	0.05
		Maintenance Workers/TEST workers	3.20	-	3.20	3.20	-	3.20	3.24	-	3.24
		Maintenance Aide	0.10	-	0.10	0.10	-	0.10	-	-	-
		City Manager	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Project Manager	-	-	-	-	-	-	-	-	-
		Permit Technician	0.42	-	0.42	0.42	-	0.42	0.48	-	0.48
		Finance Director	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Accounting Technicians/Accountant/Sr Ac	0.30	-	0.30	0.30	-	0.30	0.30	-	0.30
		Personnel Technician	0.10	-	0.10	0.10	-	0.10	0.15	-	0.15
		LANDSCAPE & LIGHTING - FTE	4.92	-	4.92	4.92	-	4.92	4.92	-	4.92
		STORMWATER FUND - 231									
		Public Works Superintendent	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20
		Municipal Services Director	-	-	-	-	-	-	-	-	-
		Public Works Director	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Grants/Project Manager	-	-	-	-	-	-	-	-	-
		Assistant Engineer	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15
		Permit Technician	0.06	-	0.06	0.06	-	0.06	0.05	-	0.05
		Maintenance Aide	0.10	-	0.10	0.10	-	0.10	-	-	-
		Maintenance Workers	0.56	-	0.56	0.56	-	0.56	0.66	-	0.66
		STORMWATER - FTE	1.17	-	1.17	1.17	-	1.17	1.16	-	1.16
		GAS TAX / MEASURE C/J ROADS FUNDS - 262, 263, 264									
		Municipal Services Director	-	-	-	-	-	-	-	-	-
		Public Works Director	0.40	-	0.40	0.40	-	0.40	0.40	-	0.40
		Assistant Engineer	0.40	-	0.40	0.40	-	0.40	0.40	-	0.40
		Planning Director	0.05	-	0.05	0.05	-	0.05	0.05	-	0.05
		Maintenance Aide	0.10	-	0.10	0.10	-	0.10	-	-	-
		Maintenance Workers	1.12	-	1.12	1.12	-	1.12	1.30	-	1.30
		Public Works Superintendent	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20
		Permit Technician	0.12	-	0.12	0.12	-	0.12	0.10	-	0.10
		GAS TAX/MEASURE C/J ROADS - FTE	2.39	-	2.39	2.39	-	2.39	2.45	-	2.45
		DEVELOPMENT IMPACT FEE FUNDS - 241, 243									
		City Manager	0.15	-	0.15	0.15	-	0.15	0.16	-	0.16
		Project Manager	-	-	-	-	-	-	-	-	-
		Finance Director	-	-	-	-	-	-	-	-	-
		DEVELOPMENT IMPACT FEE FUNDS - FTE	0.15	-	0.15	0.15	-	0.15	0.16	-	0.16
		TOTAL SPECIAL REVENUE FUNDS FTE	8.63	-	8.63	8.63	-	8.63	8.69	-	8.69
		ENTERPRISE FUNDS									
		WASTEWATER UTILITY FUND - 420									
		City Manager	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25

City of Hercules, California

FULL TIME EQUIVALENCY (FTE) EMPLOYEES (a)

BY POSITION TITLE, FUND TYPE AND DEPARTMENT/FUND

FY 2018-19 (05-10-2018)

FUND TYPE	DEPT / FUND	EMPLOYEE POSITION TITLES	FY 2016-17 BUDGETED FTE			FY 2017-18 BUDGETED FTE			FY 2018-19 BUDGETED FTE		
			Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE
		Project Manager	-	-	-	-	-	-	-	-	-
		Admin Services Director/City Clerk	0.10	-	0.10	0.10	-	0.10	0.07	-	0.07
		Municipal Services Director	-	-	-	-	-	-	-	-	-
		Public Works Director	0.30	-	0.30	0.30	-	0.30	0.30	-	0.30
		Public Works Superintendent	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25
		Maintenance Workers	1.35	-	1.35	1.35	-	1.35	1.60	-	1.60
		Maintenance Aide	0.20	-	0.20	0.20	-	0.20	-	-	-
		Assistant Engineer	0.30	-	0.30	0.30	-	0.30	0.30	-	0.30
		Finance Director	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Interim Finance Director	-	-	-	-	-	-	0.05	-	0.05
		Sr. Accountant	0.10	-	0.10	0.10	-	0.10	0.21	-	0.21
		Personnel Technician	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Permit Technician	0.10	-	0.10	0.10	-	0.10	0.07	-	0.07
		Accountant/Accounting Technician	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20
		WASTEWATER FUND - FTE	3.35	-	3.35	3.35	-	3.35	3.50	-	3.50
		HERCULES MUNI UTILITY (HMU) ELECTRIC - 430									
		Journeyman-Elect. Utility	-	-	-	-	-	-	-	-	-
		Apprentice Line Worker	-	-	-	-	-	-	-	-	-
		HMU ELECTRIC FUND - FTE	-	-	-	-	-	-	-	-	-
		TOTAL ENTERPRISE FUND FTE	3.35	-	3.35	3.35	-	3.35	3.50	-	3.50
		INTERNAL SERVICE FUNDS									
		EQUIP REPLACE/INFO SYS FUND - 460									
		Admin Services Director/City Clerk	0.16	-	0.16	0.16	-	0.16	0.12	-	0.12
		Information Systems Administrator	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
		Cable/Communication Tech	0.75	-	0.75	0.75	-	0.75	0.75	-	0.75
		EQUIP PLACE/INFO SYS FUND - FTE	1.91	-	1.91	1.91	-	1.91	1.87	-	1.87
		FACILITY MAINTENANCE FUND - 470									
		Maintenance Workers	0.57	-	0.57	0.57	-	0.57	1.07	-	1.07
		Public Works Director	-	-	-	-	-	-	0.05	-	0.05
		Maintenance Aide/Janitor/Custodian	0.50	-	0.50	0.50	-	0.50	-	-	-
		FACILITY MAINTENANCE FUND - FTE	1.07	-	1.07	1.07	-	1.07	1.12	-	1.12
		TOTAL INTERNAL SERVICE FUNDS FTE	2.98	-	2.98	2.98	-	2.98	2.99	-	2.99
		TOTAL FTE POSITIONS BY DEPARTMENT/FUND	50.95	29.25	80.20	53.45	29.25	82.70	55.68	32.57	88.25

FY 2018 -19
Projected
Fund Balances

FY 18-19 PROJECTED ENDING FUND BALANCE

Fund/Fund Description	Fiscal Year 17-18 (Projected Year End Estimate)				Fiscal Year 18-19 (Projected Ending Fund Balance)			
	Beginning Fund Balance	Estimated YE Revenue as of 04-16-18	Estimated YE Expenditures as of 04-16-18	Ending Fund Balance	Estimated Beginning Fund Balance	PROPOSED Revenue	PROPOSED Expenditures	Projected Ending Fund Balance
100 - GENERAL FUND	35,602,500	14,525,730	15,443,163	34,685,067	34,685,067	15,063,926	14,881,778	34,867,215
201 - AB 3229 COPS PROGRAM	25,723	100,000	100,000	25,723	25,723	100,000	100,000	25,723
220 - CITYWIDE L&L DIST 83-2	1,575,494	1,299,519	1,635,278	1,239,735	1,239,735	1,922,266	3,225,637	(63,636)
221 - VICTORIA BY THE BAY L&L	255,822	335,189	524,193	66,818	66,818	443,177	477,543	32,452
222 - HERCULES VILLAGE L&L DIST	265,109	115,062	172,167	208,004	208,004	149,895	171,520	186,379
223 - BAYWOOD ASSESS 04-1 L&L	33,636	99,604	121,574	11,666	11,666	143,368	180,506	(25,472)
224 - BAYSIDE ASSESS DIST L&L	(14,379)	85,026	83,012	(12,365)	(12,365)	110,125	89,636	8,124
225 - ARTERIAL	0	200,380	119,048	81,332	81,332	235,710	203,015	114,027
231 - STORMWATER ASSESSMENT	(104,564)	332,387	326,847	(99,024)	(99,024)	321,387	358,996	(136,633)
241 - DIF-GEN PUBLIC FACILITIES	125,041	58,525	27,024	156,542	156,542	37,820	32,481	161,881
242 - COMMUNITY DEVELOPMENT FND	(55,108)	123,000	88,357	(20,465)	(20,465)	0	0	(20,465)
243 - DEVELOPMENT FEE FUND	150,354	0	27,024	123,330	123,330	0	29,555	93,775
244 - DIF-POLICE FACILITIES	174,069	103,581	0	277,650	277,650	16,773	0	294,423
246 - DIF-FIRE FACILITIES	5,812	137,630	0	143,442	143,442	0	0	143,442
247 - DIF-PARK & REC	4,788,000	895	0	4,788,895	4,788,895	0	0	4,788,895
261 - DIF-TRAFFIC FACILITIES	488,871	80,145	0	569,016	569,016	132,208	268	700,956
262 - STATE GAS TAX FUND	189,521	659,015	1,438,453	(589,917)	(589,917)	984,487	1,696,983	(1,302,413)
263 - MEASURE "C" STREET FUND	513,928	492,928	899,093	107,763	107,763	379,984	608,209	(120,462)
264 - STMP TRAFFIC IMPACT FUND	35,395	0	0	35,395	35,395	0	0	35,395
291 - AB 939 - JPA FUND	661,249	172,046	228,571	604,724	604,724	175,178	102,439	677,463
295 - GRANT FUND	(6,977,528)	8,588,881	0	1,611,353	1,611,353	0	0	1,611,353
300 - CITY CAPITAL PROJ-SINGLE	135,427	0	0	135,427	135,427	0	0	135,427
310 - CITY CAPITAL PROJ-MULTI	(45,054)	0	0	(45,054)	(45,054)	0	0	(45,054)
311 - CITY CAPITAL PROJECTS	8,663,441	0	8,600,000	63,441	63,441	0	0	63,441
340 - GRANT FUND / STIP / RIP	(4,695,742)	3,288,539	0	(1,407,203)	(1,407,203)	0	0	(1,407,203)
341 - GRANT FND/STIP-TE	(1,432,154)	0	0	(1,432,154)	(1,432,154)	0	0	(1,432,154)
342 - GRANT FND/TIGER II	(634,870)	0	0	(634,870)	(634,870)	0	0	(634,870)
343 - ABAG/EBRP	(3,986)	0	0	(3,986)	(3,986)	0	0	(3,986)
344 - MEASURE AA/EBRP	(456,305)	0	0	(456,305)	(456,305)	0	0	(456,305)
345 - MEASURE WW/EBRP	(343,329)	0	0	(343,329)	(343,329)	260,000	260,000	(343,329)
346 - CCTA MEAS J EXP PLAN	(2,249,401)	288,000	60,000	(2,021,401)	(2,021,401)	60,000	60,000	(2,021,401)
347 - CCTA TLC GRANT	(222,170)	0	0	(222,170)	(222,170)	106,000	106,000	(222,170)
348 - CCTA PBTF	(255,906)	0	0	(255,906)	(255,906)	0	0	(255,906)
349 - SAFETEA LU	(350,190)	0	0	(350,190)	(350,190)	0	0	(350,190)
350 - STMP-SUB REG TRANS PROJ	0	0	236	(236)	(236)	0	0	(236)
351 - OBAG	0	1,482,200	1,482,200	0	0	0	0	0
352 - TRAFFIC CONGESTION RELIEF PR	0	0	0	0	0	0	0	0
380 - DIST 91-1 DEBT SERVICE FUND	163,083	0	0	163,083	163,083	0	0	163,083
381 - ASSMT. DIST 01-1 DEBT SVC	1,217,276	9,898	6,799	1,220,375	1,220,375	9,800	13,562	1,216,613
382 - ASSMT DIST 05-01 DEBT SVC	462,027	435,282	2,639,099	(1,741,790)	(1,741,790)	435,300	426,077	(1,732,567)
383 - SUNTRUST LEASE		205,099	205,099	0	0	205,099	207,865	(2,766)
387 - WATER QUALITY RET BASIN		42,000	13,000	29,000	29,000	44,000	40,000	33,000
401 - FISCAL NEUTRALITY FEE	2,171,733	130,683	0	2,302,416	2,302,416	7,000	0	2,309,416
420 - SEWER ENTERPRISE FUND	30,366,459	6,168,016	6,648,794	29,885,681	29,885,681	5,933,890	5,697,329	30,122,242
430 - HERCULES MUNI. UTILITY	(142,505)	0	0	(142,505)	(142,505)	0	0	(142,505)
450 - VEHICLE REPLACEMENT FUND	1,228,584	88,362	134,602	1,182,344	1,182,344	124,000	124,000	1,182,344
460 - EQUIPMENT REPLACEMENT FND	1,650,897	571,739	668,218	1,554,418	1,554,418	888,380	901,041	1,541,757
470 - FACILITY MAINTENANCE FUND	(9,982)	387,229	515,783	(138,536)	(138,536)	682,086	682,086	(138,536)
501 - TAYLOR WOODROW MAINT LMOD	66,684	0	0	66,684	66,684	200	0	66,884
511 - GASB 45 OPEB LIABILITY	1,961,020	212,335	48,938	2,124,417	2,124,417	170,200	53,500	2,241,117
521 - REGIONAL WATER QUALITY	49,102	107	0	49,209	49,209	200	0	49,409
531 - HERCULES COMM LIBRARY FND	112	0	0	112	112	0	0	112
535 - HERCULES/PINOLE WWTP PLAN	(10,880)	7,718	0	(3,162)	(3,162)	10,880	0	7,718
672 - 2003B DEBT SERVICE PFA	6,703,251	1,274,716	1,353,639	6,624,328	6,624,328	567,639	307,311	6,884,656
673 - 2009 DEBT SERVICE PFA	1,484,799	1,084,743	956,325	1,613,217	1,613,217	886,044	740,264	1,758,997
675 - 2010 DEBT SERVICE WWTP	245,000	260,000	0	505,000	505,000	265,000	0	770,000
720 - TRANSIT FND-WESTCAT	(3,533)	0	0	(3,533)	(3,533)	3,533	0	0
730 - HERCULES GOLF CLUB	53,160	0	10,000	43,160	43,160	0	0	43,160

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**PROPOSED FY 2018-19 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES**

**CITY OF HERCULES
PROPOSED FY18-19 BUDGET PLAN
GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES**

					FY 18-19
Fund	Fund Description	Account Type	Activity Basic Account Description	Activity Sub Account Description	PROPOSED
100	GENERAL FUND	REVENUE	TAXES	TRANSIENT OCCUPANCY TAX	9,180
				PROPERTY TAXES	1,441,258
				SALES AND USE TAX	3,277,775
				DOCU TRANSFER TAX	120,572
				BUSINESS LICENSE FEES	194,125
				FRANCHISE	815,047
				UTILITY USERS TAX	3,631,881
			INTERGOVERNMENTAL	STATE/COUNTY	1,866,203
			LICENSES & PERMITS	BUILDING FEES	194,400
				ENGINEERING FEES	20,000
			FINES & FORFEITURES	VEHICLE CODE FINES	35,000
			USE OF MONEY & PROPERTY	INTEREST INCOME	185,130
				CELL TOWER	108,630
				SALE OF PROPERTY	
				LEASE PAYMENT	38,250
			CHARGES FOR SERVICES	POLICE SERVICES	452,500
				PLANNING SERVCS	20,250
				RECREATION SERVICES	1,607,810
			CHARGES FOR SERVICES	PLANNING SERVCS	58,000
			MISCELLANEOUS REVENUE	MISCELLANEOUS REVENUE	126,998
				ASSET FORFEITURE	
				MISC REIMBURSEMENTS	760,917
			TRANSFERS IN	TRANSFERS IN	100,000
			REVENUE Total		15,063,926
		EXPEND	SALARIES AND BENEFITS	SALARIES AND WAGES	5,590,741
				SALARIES AND BENEFITS	2,664,747
			SERVICES	SEMI-PROFESSIONAL SERVICE	10,500
				PROFESSIONAL SERVICES	1,289,613
				REPAIR & MAINT	243,873
				UTILITY SERVICES	292,505
				ADMINISTRATIVE SERVICES	142,244
				RENTS	999,648
				INSURANCE SERVICES	799,921
				MISCELLANEOUS SERVICES	757,500
			OFFICE EXPENSES	MAINTENANCE SUPPLIES	119,400
				OPERATING SUPPLIES	154,905
				OFFICE	38,636
			OTHER EXPENSES	OTHER MISCELLANEOUS EXP	287,352
				CHARGEBACK	(25,927)
			CAPITAL OUTLAY	IMPROVEMENTS	
				FIXED ASSETS	
			INTERFUND/ALLOC/TRANSFERS	ALLOCATED COSTS	1,444,733
			TRANSFERS OUT	TRANSFERS OUT TO	
				TRANSFERS OUT	71,387
			EXPEND Total		14,881,778
			LESS BUDGET BALANCING ITEMS - NON DEPARTMENTAL		143,097
			NET EXPENDITURE		14,738,681
			OVER (UNDER) EXPENDITURES		325,245

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**CITY OF HERCULES
PROPOSED FY18-19 BUDGET PLAN
PARKS & REC SUMMARY**

				FY 18-19 PROPOSED	FY 18-19 PROPOSED	FY 18-19 PROPOSED
Fund	Fund Description	Department Description	Division Description	REVENUE	EXPEND	VARIANCE
100	GENERAL FUND	PARKS & REC	LIBRARY	13,000	106,905	(93,905)
			ADMINISTRATION	32,227	8,679	23,548
			FACILITY RENTALS	234,100	190,086	44,015
			LUPINE DAY CAMP	100,000	139,790	(39,790)
			OHLONE DAY CAMP		0	0
			OHLONE CHILD CARE	125,000	210,472	(85,472)
			HANNA CHILD CARE	190,000	250,449	(60,449)
			CHILD CARE - LUPINE SCH	135,000	202,155	(67,155)
			RECREATION CLASSES	78,000	144,999	(66,999)
			SENIOR CITIZENS	15,300	90,515	(75,215)
			TINY TOTS	215,000	263,753	(48,753)
			SWIM CENTER	265,500	326,120	(60,620)
			SPORTS PROGRAM	132,600	121,729	10,871
			TEEN PROGRAM	1,800	9,450	(7,650)
			TEEN PROGRAM		11,216	(11,216)
			COMM CTR-CONCESSION STAND		0	0
			YOUTH/TEEN RESOURCE CTR	115,000	171,287	(56,287)
Grand Total				1,652,527	2,247,602	(595,075)
Excludes Library Revenue and Expenditures				13,000	106,905	(93,905)
Parks and Recreation Revenue and Expenditures excluding Library				1,639,527	2,140,697	(501,170)

**CITY OF HERCULES
PROPOSED FY18-19 BUDGET PLAN
LANDSCAPE AND LIGHTING**

Fund	Fund Description	Department Description	Division Description	FY 18-19	FY 18-19	FY 18-19
				PROPOSED	PROPOSED	PROPOSED
				REVENUE	EXPEND	VARIANCE
220	CITYWIDE L&L DIST 83-2	PUBLIC WORKS	ZONE 10-CITY WIDE	977,308	2,312,891	(1,335,583)
			ZONE 1	90,373	69,557	20,817
			ZONE 2	74,443	42,290	32,153
			ZONE 3 & 4	117,350	114,856	2,495
			ZONE 5A	79,604	171,514	(91,910)
			ZONE 5B	44,702	11,070	33,632
			ZONE 5C	15,820	11,152	4,668
			ZONE 6	86,739	48,083	38,656
			ZONE 7	94,256	70,855	23,401
			ZONE 8	171,166	127,230	43,936
			ZONE 9	76,318	47,161	29,157
		TRANSFERS	TRANSFERS OUT		198,980	(198,980)
		NON DEPT	NON DEPT	94,187		94,187
220 Sum				1,922,266	3,225,637	(1,303,371)
221	VICTORIA BY THE BAY L&L	PUBLIC WORKS	ZONE 10-CITY WIDE		23,690	(23,690)
			2002-1 VBTB NEIGHTBORHOOD	424,274	412,392	11,882
		TRANSFERS	TRANSFERS OUT		41,461	(41,461)
		NON DEPT	NON DEPT	18,903		18,903
221 Sum				443,177	477,543	(34,366)
222	HERCULES VILLAGE L&L DIS	PUBLIC WORKS	ZONE 10-CITY WIDE		14,392	(14,392)
			HERCULES VILLAGE	145,645	154,592	(8,947)
		TRANSFERS	TRANSFERS OUT		2,536	(2,536)
		NON DEPT	NON DEPT	4,250		4,250
222 Sum				149,895	171,520	(21,625)
223	BAYWOOD ASSESS 04-1 L&L	PUBLIC WORKS	ZONE 10-CITY WIDE		3,528	(3,528)
			2004-1 BAYWOOD	139,970	174,572	(34,602)
		TRANSFERS	TRANSFERS OUT		2,406	(2,406)
		NON DEPT	NON DEPT	3,398		3,398
223 Sum				143,368	180,506	(37,138)
224	BAYSIDE ASSESS DIST L&L	PUBLIC WORKS	ZONE 10-CITY WIDE		10,460	(10,460)
			BAYSIDE L&L DIST	107,623	68,118	39,505
		TRANSFERS	TRANSFERS OUT		11,058	(11,058)
		NON DEPT	NON DEPT	2,502		2,502
224 Sum				110,125	89,636	20,490
225	ARTERIAL ROADWAYS	PUBLIC WORKS	ARTERIAL ROADWAYS		203,015	(203,015)
		NON DEPT	NON DEPT	235,710		235,710
225 Sum				235,710	203,015	32,695
Grand Total				3,004,540	4,347,855	(1,343,315)

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**CITY OF HERCULES
PROPOSED FY18-19 BUDGET PLAN
SEWER**

				FY 18-19 PROPOSED	FY 18-19 PROPOSED	FY 18-19 PROPOSED
Fund	Fund Description	Department Description	Division Description	REVENUE	EXPEND	VARIANCE
420	SEWER ENTERPRISE FUND	ASSET CAPITALIZATION	ASSET CAPITALIZATION		(7,250,000)	7,250,000
		CAPITAL PROJECTS	CAPITAL PROJECTS-OTHER		6,853,500	(6,853,500)
		COMMUNITY DEVELOPMENT	BUSINESS & REGIONAL PLNG			0
		OTHER	DEBT SERVICE		468,325	(468,325)
		PUBLIC WORKS	SANITARY SEWERS		5,349,624	(5,349,624)
		TRANSFERS	TRANSFERS OUT		275,880	(275,880)
		NON DEPT	NON DEPT	5,933,890		5,933,890
420 Sum				5,933,890	5,697,329	236,560
Grand Total				5,933,890	5,697,329	236,560

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FY 2018-19 Budgeted Revenue & Expenditures

General Fund

- City Council**
- City Attorney**
- City Manager**
- Finance Department**
- Administrative Services**
- Risk Management**
- Human Resources**
- Police Department**
- Parks and Recreation Department**
- Library**
- Building/Maintenance**
- Engineering Division**
- Community Development**
- Debt and Lease Payments**

**CITY OF HERCULES
PROPOSED FY18-19 BUDGET PLAN
GENERAL FUND REVENUES AND EXPENDITURES (FUND 100) 05-22-18**

Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17 ACTUALS	FY17-18 BUDGET	FY17-18 PROJECTION	FY18-19 PROPOSED	% Change from FY17-18 Budget
REVENUE	100	GENERAL FUND	NON DEPT	TAXES	100-0000-310.00-00	TAXES / TRANSIENT OCCUPANCY TAX	8,128	9,000	7,928	9,180	2%
					100-0000-311.10-00	PROPERTY TAXES / SECURED PROP TAX	1,110,268	1,189,548	1,232,041	1,250,283	5%
					100-0000-311.20-00	PROPERTY TAXES / UNSECURED PROP TAX	24,131	50,000	52,674	51,000	2%
					100-0000-311.30-00	PROPERTY TAXES / PRIOR YR SECURED/UNSECURED	(2,196)	(7,356)	(5,307)	(7,503)	2%
					100-0000-311.40-00	PROPERTY TAXES / SUPPLMINTL-SECURD PROP TX	45,709	30,000	7,646	30,000	0%
					100-0000-311.44-00	PROPERTY TAXES / PROPERTY TAX ADMIN COSTS	(9,225)	(9,825)		(10,022)	2%
					100-0000-311.50-02	PROPERTY TAX / GARBAGE LIENS/ASSMTS	109,972	125,000	125,000	127,500	2%
					100-0000-312.00-00	TAXES / SALES AND USE TAX	1,942,854	2,062,711	1,954,441	1,982,995	-4%
					100-0000-312.10-00	SALES AND USE TAX / SALES TAX-PROP 172/SB 509	125,912	159,929	143,700	148,000	-7%
					100-0000-312.20-00	SALES AND USE TAX / PROP 57/ TRIPLE FLIP	292,044				
					100-0000-312.30-00	SALES AND USE TAX / MEASURE O	963,996	1,001,061	1,083,193	1,146,780	15%
					100-0000-315.00-00	TAXES / DOCU TRANSFER TAX	136,467	118,208	124,160	120,572	2%
					100-0000-316.00-00	TAXES / BUSINESS LICENSE FEES	131,240	187,377	188,000	191,125	2%
					100-0000-316.20-00	BUSINESS LICENSE FEES / CASP FEE			2,150	3,000	
					100-0000-318.10-00	FRANCHISE / GAS	35,447	32,257	1,629	33,111	3%
					100-0000-318.20-00	FRANCHISE / ELECTRIC	64,289	63,590	4,994	65,274	3%
					100-0000-318.30-00	FRANCHISE / CABLE	387,299	368,022	315,212	360,000	-2%
					100-0000-318.35-00	FRANCHISE / 1% PEG	72,799	44,977	63,042	70,000	56%
					100-0000-318.40-00	FRANCHISE / GARBAGE	318,740	279,268	280,000	286,662	3%
					100-0000-319.10-00	UTILITY USERS TAX / GAS UUT	411,681	341,416	342,000	350,456	3%
					100-0000-319.20-00	UTILITY USERS TAX / ELECTRICITY UUT	1,223,928	1,217,746	1,220,000	1,249,989	3%
					100-0000-319.30-00	UTILITY USERS TAX / TELEPHONE UUT	959,670	953,400	960,000	978,644	3%
					100-0000-319.40-00	UTILITY USERS TAX / WATER UUT	480,197	542,725	550,000	556,708	3%
					100-0000-319.50-00	UTILITY USERS TAX / CABLE UUT	500,577	482,910	483,000	496,084	3%
					TAXES Sum		9,333,928	9,241,964	9,135,503	9,489,838	3%
				INTERGOVERNMENTAL	100-0000-321.10-00	STATE/COUNTY / MOTOR VEHICLE IN LIEU	22,212	10,296	15,000	10,502	2%
					100-0000-321.10-01	MOTOR VEHICLE IN LIEU / VLF SWAP	1,776,802	1,728,138	1,730,000	1,762,701	2%
					100-0000-321.35-00	STATE/COUNTY / VEHICLE ABATEMENT FEES	42,418	20,775	72,687	35,000	68%
					100-0000-321.40-00	STATE/COUNTY / HOMEOWNRS PROP TAX RELIEF	13,057				
					100-0000-321.60-00	STATE/COUNTY / POST RECOVERY	1,331	4,500			-100%
					100-0000-321.85-00	STATE/COUNTY / BULLETPROOF VEST GRANT	2,654	2,000	2,159	2,000	0%
					100-0000-321.90-00	STATE/COUNTY / SB90 MANDATED COSTS REIMB		25,396		26,000	2%
					100-0000-321.91-00	STATE/COUNTY / ASSET SEIZURE			116,022	30,000	
				INTERGOVERNMENTAL Sum			1,858,474	1,791,105	1,935,868	1,866,203	4%
				FINES & FORFEITURES	100-0000-342.00-00	FINES & FORFEITURES / VEHICLE CODE FINES	47,824	20,000	39,947	35,000	75%
				FINES & FORFEITURES Sum			47,824	20,000	39,947	35,000	75%
				USE OF MONEY & PROPERTY	100-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	56,352	181,500	132,000	185,130	2%
					100-0000-351.02-00	INTEREST INCOME / INVEST-UNREALZD GAIN/LOSS			(4,602)		
					100-0000-352.01-01	CELL TOWER / PACIFIC BELL (CINGULAR)					
					100-0000-352.01-02	CELL TOWER / NEXTEL	6,447				
					100-0000-352.01-03	CELL TOWER / T MOBILE USA	65,786	25,683	50,010	26,197	2%
					100-0000-352.01-04	CELL TOWER / AT&T	24,935	26,453	27,442	26,982	2%
					100-0000-352.01-05	CELL TOWER / 111 CIVIC DR.	35,648	18,543	4,796	18,914	2%
					100-0000-352.01-06	CELL TOWER / TURQUOISE		35,821		36,537	2%
					100-0000-354.10-00	SALE OF PROPERTY / PG&E S-404 FRANKLIN CYN	3,500				
					100-0000-355.03-00	LEASE PAYMENT / BIO RAD LEASE PYMT					
					100-0000-355.07-00	LEASE PAYMENT / CAFE LEILA	31,825	37,500	29,597	38,250	2%
				USE OF MONEY & PROPERTY Sum			224,494	325,500	239,243	332,010	2%
				MISCELLANEOUS REVENUE	100-0000-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	86,476	39,000	25,679	39,780	2%
					100-0000-395.01-00	MISCELLANEOUS REVENUE / RETURNED CHECK FEES	180	180		184	2%
					100-0000-395.04-02	ADMINISTRATION REVENUE / WCCIWMA ADMIN REIMB	20,769				
					100-0000-395.07-00	MISCELLANEOUS REVENUE / MAYOR'S CONFERENCE				5,000	
					100-0000-395.08-00	MISCELLANEOUS REVENUE / MISC. DONATIONS	3,500				
					100-0000-398.00-00	MISCELLANEOUS REVENUE / ASSET FORFEITURE					

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget	
							ACTUALS	BUDGET	PROJECTION	PROPOSED		
REVENUE	100	GENERAL	NON DEPT	MISCELLANEOUS REVENUE								
					100-0000-399.22-00	L&L-ADMIN / L&L-ADMIN	84,732	97,316	65,452	168,909		
					100-0000-399.22-10	L&L-ADMIN / L&L-ADMIN	5,080		3,924	28,048		
					100-0000-399.22-20	L&L-ADMIN / L&L-ADMIN	1,385		1,070	14,083		
					100-0000-399.22-30	L&L-ADMIN / L&L-ADMIN	489		377	14,295		
					100-0000-399.22-40	L&L-ADMIN / L&L-ADMIN	3,144		2,429	12,284		
					100-0000-399.23-10	MISC REIMBURSEMENTS / STORM-ADMIN	16,761	17,263	12,947			
					100-0000-399.24-10	MISC REIMBURSEMENTS / DIF GEN PUBLIC FACILITIES-ADMIN				7,080		
					100-0000-399.24-20	MISC REIMBURSEMENTS / COMMUNITY DEVELOPMENT-ADMIN				1,093		
					100-0000-399.24-30	MISC REIMBURSEMENTS / DEVELOPMENT FEE-ADMIN				4,154		
					100-0000-399.24-70	MISC REIMBURSEMENTS / DIF PARKS & REC-ADMIN				3,188		
					100-0000-399.26-10	MISC REIMBURSEMENTS / DIF TRAFFICE-ADMIN				268		
					100-0000-399.26-20	MISC REIMBURSEMENTS / GAS TAX-ADMIN	27,487	28,311	21,233	50,822		
					100-0000-399.26-30	MISC REIMBURSEMENTS / MEASURE J/C-ADMIN	11,436	11,779	8,834	34,235		
					100-0000-399.29-10	MISC REIMBURSEMENTS / AB 939 JPA-ADMIN				2,439		
					100-0000-399.38-10	MISC REIMBURSEMENTS / ASSMT DIST 01-1 DEBT-ADMIN				562		
					100-0000-399.38-20	MISC REIMBURSEMENTS / ASSMT DIST 05-1 DEBT-ADMIN				5,642		
					100-0000-399.38-30	MISC REIMBURSEMENTS / SUNTRUST LEASE-AMIN				2,767		
					100-0000-399.42-00	MISC REIMBURSEMENTS / SEWER-ADMIN	126,050	129,831	97,373	355,873		
					100-0000-399.46-00	MISC REIMBURSEMENTS / IT-ADMIN	23,351	24,051	18,038	18,038		
					100-0000-399.47-00	MISC REIMBURSEMENTS / FAC MAINTNE-ADMIN	22,473	23,147	17,360	17,360		
					100-0000-399.67-20	MISC REIMBURSEMENTS / 2003B DEBT SERVICE PFA-AMIN				7,551		
					100-0000-399.67-30	MISC REIMBURSEMENTS / 2009 DEBT SERVICE PFA-ADMIN				12,224		
				MISCELLANEOUS REVENUE	Sum		433,313	370,878	274,716	805,880	117%	
				TRANSFERS IN	100-0000-490.20-10	GO DEBT FUND / AB 3229 COPS GRANT	100,000					
						TRANSFERS IN / GO DEBT FUND / AB 3229 COPS GRANT		100,000	100,000	100,000	0%	
					100-0000-490.63-00	TRANSFERS IN / RDA CAPITAL FUND	21,899					
					100-0000-490.73-00	TRANSFERS IN / GOLF COURSE	10,000	10,000	10,000		-100%	
				TRANSFERS IN	Sum		131,899	110,000	110,000	100,000	-9%	
				NON DEPT Sum			12,029,931	11,859,447	11,735,277	12,628,931	6%	
				CITY COUNCIL	MISCELLANEOUS REVENUE	100-4010-395.07-00	MISCELLANEOUS REVENUE / MAYOR'S CONFERENCE	4,950				
					MISCELLANEOUS REVENUE	Sum	4,950					
				CITY COUNCIL	Sum		4,950					
				CITY CLERK	MISCELLANEOUS REVENUE	100-4420-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	6,118	9,480	4,427	9,670	2%
						100-4420-395.13-00	MISCELLANEOUS REVENUE / 5% IMAGING FEE			87		
						100-4424-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	15,000	3,367	4,848	4,848	44%
					MISCELLANEOUS REVENUE	Sum	21,118	12,847	9,362	14,517	13%	
				CITY CLERK	Sum		21,118	12,847	9,362	14,517	13%	
				PERSONNEL	MISCELLANEOUS REVENUE	100-4520-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE					
					MISCELLANEOUS REVENUE	Sum						
				PERSONNEL	Sum							
				PUBLIC SAFETY	CHARGES FOR SERVICES	100-5160-361.01-00	POLICE SERVICES / SPECIAL P.D SVCS/DUI FEES	5,138	5,000	4,123	5,000	0%
						100-5160-361.02-00	POLICE SERVICES / FALSE ALARMS	11,546	10,000	10,673	10,000	0%
						100-5160-361.06-00	POLICE SERVICES / UNCLAIMED PROPERTY			30		
						100-5160-361.07-00	POLICE SERVICES / LIVESCAN FINGERPRINTING	8,450	8,000	5,841	5,000	-38%
						100-5160-361.08-00	POLICE SERVICES / OFFICER TIME REIMB	320,000	360,000	311,688	360,000	0%
						100-5160-361.09-00	POLICE SERVICES / TOWED VEHICLE RELEASE FEE	28,150	22,000	30,974	22,500	2%
						100-5160-361.11-00	POLICE SERVICES / PARKING FINES	29,937	15,887	53,918	50,000	215%
				CHARGES FOR SERVICES	Sum		403,221	420,887	417,247	452,500	8%	
				MISCELLANEOUS REVENUE	100-5160-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	602,500					
					100-5164-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE			1,296			
					MISCELLANEOUS REVENUE	Sum	602,500		1,296			
				PUBLIC SAFETY	Sum		1,005,721	420,887	418,544	452,500	8%	
				COMMUNITY DEVEL	LICENSES & PERMITS	100-5238-331.01-00	BUILDING FEES / BUILDING FEES	79,213	75,000	127,737	63,800	-15%
						100-5238-331.02-00	BUILDING FEES / ELECTRICAL FEES	29,921	29,000	56,827	24,000	-17%
						100-5238-331.03-00	BUILDING FEES / MECHANICAL FEES	20,174	26,000	51,650	12,500	-52%
						100-5238-331.04-00	BUILDING FEES / PLUMBING FEES	28,943	29,000	50,246	24,000	-17%
						100-5238-331.05-00	BUILDING FEES / INSPECTION FEES			779		
						100-5238-331.06-00	BUILDING FEES / INSULATION FEES	1,863				
						100-5238-331.08-00	BUILDING FEES / PLAN CHECK FEES	4,637	1,200	1,680		-100%
						100-5238-331.10-00	BUILDING FEES / FILING FEES	975		292		

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
REVENUE	100	GENERAL	COMMUNITY DEVELOP	LICENSES & PERMITS	100-5238-331.16-00	BUILDING FEES / GREEN BLDG STDS	49		13		
					100-5238-331.17-00	BUILDING FEES / GENERAL PLAN UPDATE FEE	196,440	250,000	300,000	70,100	-72%
				LICENSES & PERMITS Sum			362,215	410,200	589,224	194,400	-53%
				CHARGES FOR SERVICES	100-5235-362.04-00	PLANNING SERVS / STAFF SERVICES	166,151		20,000		
					100-5235-362.05-01	CURRENT PLANNING / USE PERMITS	11,302	10,000	10,000	10,000	0%
					100-5235-362.05-02	CURRENT PLANNING / DESIGN	7,946	8,000	4,000	8,000	0%
					100-5235-362.06-04	ADVANCE PLANNING / GENERAL PLAN AMEND FEE		1,166			-100%
					100-5235-362.16-00	PLANNING SERVS / PARKING PERMITS			4,250	2,250	
				CHARGES FOR SERVICES Sum			185,398	19,166	38,250	20,250	6%
				CHARGES FOR SERVICES	100-5235.395-04-21	PLANNING SERVS / 20% ADMIN FEE			45,000	58,000	
				CHARGES FOR SERVICES Sum					45,000	58,000	
				MISCELLANEOUS REVENUE	100-5238-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE			36,000		
					100-5238-395.04-19	ADMINISTRATION REVENUE / BLDG DIV TRAINING FUND	61,648	74,000	90,000	21,800	-71%
				MISCELLANEOUS REVENUE Sum			61,648	74,000	126,000	21,800	-71%
				COMMUNITY DEVELOPMENT Sum			609,261	503,366	798,474	294,450	-42%
			PUBLIC WORKS	LICENSES & PERMITS	100-5435-332.01-00	ENGINEERING FEES / SUBDIVISION FEES	1,798				
					100-5435-332.03-00	ENGINEERING FEES / ENCROACHMENT FEES	1,076	12,269	(6,111)	20,000	63%
					100-5435-332.15-00	ENGINEERING FEES / MISCELLANEOUS FEES	25		97		
				LICENSES & PERMITS Sum			2,899	12,269	(6,014)	20,000	63%
				MISCELLANEOUS REVENUE	100-5432-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE			135		
					100-5435-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	1,491	1,227	407	1,000	-19%
				MISCELLANEOUS REVENUE Sum			1,491	1,227	542	1,000	-19%
			PUBLIC WORKS Sum				4,390	13,496	(5,471)	21,000	56%
			PARKS & REC	CHARGES FOR SERVICES	100-5510-364.01-03	RECREATION SERVICES / NSF FEE REVENUE	540	500	592	510	2%
					100-5512-364.41-00	RECREATION SERVICES / FACILITIES RENTAL	215,725	165,000	180,000	185,000	12%
					100-5512-364.42-00	RECREATION SERVICES / NGHBRHD CTRS-LIABTY INS.	35,456	35,000	35,000	36,500	4%
					100-5512-364.45-00	RECREATION SERVICES / SECURITY GUARDS	13,432	12,000	13,000	12,600	5%
					100-5513-364.31-00	RECREATION SERVICES / DAY CAMP	119,761	95,000	98,045	100,000	5%
					100-5514-364.31-00	RECREATION SERVICES / DAY CAMP	(120)				
					100-5516-364.32-00	RECREATION SERVICES / CHILD CARE	119,150	115,000	145,000	125,000	9%
					100-5517-364.32-00	RECREATION SERVICES / CHILD CARE	174,706	155,000	180,000	190,000	23%
					100-5518-364.32-00	RECREATION SERVICES / CHILD CARE	120,054	135,000	118,000	135,000	0%
					100-5520-364.43-00	RECREATION SERVICES / RECREATION CLASSES	56,881	75,000	56,000	78,000	4%
					100-5524-364.39-00	RECREATION SERVICES / SENIOR CITIZENS PROGRAM	13,151	15,000	13,500	15,300	2%
					100-5524-364.39-02	SENIOR CITIZENS PROGRAM / SENIOR CITIZENS LUNCH	13,133		15,562		
					100-5528-364.37-00	RECREATION SERVICES / TINY TOTS PROGRAM	211,065	205,000	222,000	215,000	5%
					100-5536-364.61-00	RECREATION SERVICES / SWIM CENTER PROGRAMS	125,388	125,000	125,000	138,000	10%
					100-5536-364.62-00	RECREATION SERVICES / SWIM TEAM REVENUES	112,438	125,000	120,000	127,500	2%
					100-5538-364.44-00	RECREATION SERVICES / SPORTS PROGRAMS	108,413	130,000	100,000	132,600	2%
					100-5540-364.64-00	RECREATION SERVICES / TEEN CENTER	1,845		1,600	1,800	
					100-5542-364.68-01	CONCESSION STAND SALES / NON-TAXABLE SALES/EVENTS	5,000				
					100-5543-364.63-00	RECREATION SERVICES / YOUTH RESOURCE CENTER	105,207	110,000	105,000	115,000	5%
				CHARGES FOR SERVICES Sum			1,551,225	1,497,500	1,528,299	1,607,810	7%
				MISCELLANEOUS REVENUE	100-5501-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	12,953	14,000	13,000	13,000	-7%
					100-5510-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	29,017	31,095	28,246	31,717	2%
				MISCELLANEOUS REVENUE Sum			41,970	45,095	41,246	44,717	-1%
			PARKS & REC Sum				1,593,195	1,542,595	1,569,545	1,652,527	7%
REVENUE Total							15,268,567	14,352,638	14,525,730	15,063,926	5%

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17 ACTUALS	FY17-18 BUDGET	FY17-18 PROJECTION	FY18-19 PROPOSED	% Change from FY17-18 Budget
EXPEND	100	GENERAL FUND	NON DEPT	SERVICES	100-0000-611.60-00	PROFESSIONAL SERVICES / FINANCIAL SERVICES		150,000	150,000		
					100-0000-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES		719,530	576,433	143,097	
				SERVICES Sum				869,530	726,433	143,097	
				OFFICE EXPENSES	100-0000-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES			0		
				OFFICE EXPENSES Sum					0		
				OTHER EXPENSES	100-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EX	80		0		
				OTHER EXPENSES Sum			80		0		
				CAPITAL OUTLAY	100-0000-643.20-00	FIXED ASSETS / ABOVE \$5,000 IN VALUE		559,000	559,000		
				CAPITAL OUTLAY Sum				559,000	559,000		
			NON DEPT Sum				80	1,428,530	1,285,433	143,097	-90%
			CITY COUNCIL	SALARIES AND BENEFITS	100-4010-601.10-00	SALARIES AND WAGES / REGULAR	47,120	52,390	50,000	51,000	
					100-4010-601.19-00	SALARIES AND WAGES / 457 CONTRIBUTION	6,873	7,801	8,041	7,430	
					100-4010-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,528	2,984	3,311	2,858	
					100-4010-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	20	25	23		
					100-4010-606.10-00	SALARIES AND BENEFITS / SOCIAL SECURITY	2,067	2,598	2,383	1,237	
					100-4010-606.11-00	SALARIES AND BENEFITS / MEDICARE	783	759	899	723	
					100-4010-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE		44,000	14,818	19,719	
					100-4010-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE			420		
					100-4010-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE			46		
					100-4010-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.					
				SALARIES AND BENEFITS Sum			59,390	110,557	79,941	82,967	-25%
				SERVICES	100-4010-614.60-00	UTILITY SERVICES / TELEPHONE	957	1,000	929	1,000	
					100-4010-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	17,664	24,997	23,834	27,379	
					100-4010-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	6,617	4,200	104	4,200	
					100-4010-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	1,706	1,000	1,154	2,000	
					100-4010-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	59		823	580	
				SERVICES Sum			27,003	31,197	26,844	35,159	13%
				OFFICE EXPENSES	100-4010-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	516	500	305	500	
					100-4010-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	914	200	176	4,500	
					100-4010-622.30-00	OFFICE / POSTAGE & DELIVERY	6	100	2	100	
					100-4010-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES		140	194	140	
				OFFICE EXPENSES Sum			1,437	940	677	5,240	457%
				OTHER EXPENSES	100-4010-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP			500	500	
					100-4010-639.50-99	CHARGEBACK / LEGAL SERVICES		10,000		10,000	
				OTHER EXPENSES Sum				10,500		10,500	0%
				INTERFUND/ALLOC/TRANSFERS	100-4010-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	87,007	89,617	89,617	179,455	
					100-4010-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	14,560	14,996	14,996	26,995	
				INTERFUND/ALLOC/TRANSFERS Sum			101,567	104,613	104,613	206,450	97%
			CITY COUNCIL Sum				189,397	257,807	212,075	340,316	32%
			CITY MANAGER	SALARIES AND BENEFITS	100-4115-601.10-00	SALARIES AND WAGES / REGULAR	129,802	143,928	131,184	146,461	
					100-4115-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME				23,014	
					100-4115-601.30-00	SALARIES AND WAGES / OVERTIME PAY	7				
					100-4115-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY		2,496			
					100-4115-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	2,496				
					100-4115-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	23,670	17,570	21,411	25,201	
					100-4115-606.04-00	SALARIES AND BENEFITS / PERS EE CONTRIB					
					100-4115-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	10	10	10		
					100-4115-606.07-00	SALARIES AND BENEFITS / PERS ER CONTRIB	423		563	1,138	
					100-4115-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,872	2,290	1,892	2,356	
					100-4115-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	3,588	3,680	3,516	3,520	
					100-4115-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	1,000		935	960	
					100-4115-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH		4,400			
					100-4115-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	9,275	9,853	10,190	12,422	
					100-4115-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,129	1,263	1,198	943	
					100-4115-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	133	145	146	119	
					100-4115-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	95	89	105	78	
					100-4115-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	825	734	17,435	1,555	
					100-4115-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.				12	
				SALARIES AND BENEFITS Sum			174,322	186,458	188,584	217,779	17%

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	100	GENERAL	CITY MANAGER	SERVICES	100-4115-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	24,828	40,000	30,000	40,000	
					100-4115-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	56,558	50,000	50,000	25,000	
					100-4115-614.60-00	UTILITY SERVICES / TELEPHONE	3,309	3,500	3,212	3,300	
					100-4115-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	6,572	7,000	4,058	7,300	
					100-4115-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	2,095	3,550	3,579	3,500	
					100-4115-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	2,078	1,000	1,502	1,000	
					100-4115-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	1,158	1,000	1,207	850	
				SERVICES	Sum		96,599	106,050	93,558	80,950	-24%
				OFFICE EXPENSES	100-4115-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	793	30		30	
					100-4115-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	737	200	313	200	
					100-4115-622.30-00	OFFICE / POSTAGE & DELIVERY	2,106	4,000	2,354	4,000	
					100-4115-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	2,800		(2,025)	140	
				OFFICE EXPENSES	Sum		6,436	4,230	643	4,370	3%
				OTHER EXPENSES	100-4115-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EX	300,000				
					100-4115-639.50-99	CHARGEBACK / LEGAL SERVICES		6,000		500	
				OTHER EXPENSES	Sum		300,000	6,000		500	-92%
				INTERFUND/ALLOC/TRANSFERS	100-4115-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	29,003	29,873	29,873	35,891	
					100-4115-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	13,548	13,954	13,954	28,463	
				INTERFUND/ALLOC/TRANSFERS	Sum		42,551	43,827	43,827	64,354	47%
				CITY MANAGER	Sum		619,908	346,565	326,611	367,953	6%
			LEGAL SERVICES	SERVICES	100-4320-611.70-01	LEGAL SERVICES / CITY ATTORNEY - CONTRACT	168,231	150,000	116,566	150,000	
					100-4320-611.70-02	LEGAL SERVICES / LITIGATION COSTS - OTHER		60,000		60,000	
					100-4320-611.70-03	LEGAL SERVICES / CITY ATTORNEY - OTHER	230,285	180,000	81,813	140,000	
				SERVICES	Sum		398,516	390,000	198,380	350,000	-10%
			LEGAL SERVICES	Sum			398,516	390,000	198,380	350,000	-10%
			CITY CLERK	SALARIES AND BENEFITS	100-4420-601.10-00	SALARIES AND WAGES / REGULAR	112,268	112,205	147,011	143,140	
					100-4420-601.30-00	SALARIES AND WAGES / OVERTIME PAY	13,038	2,184	7,027	7,027	
					100-4420-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY					
					100-4420-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	629	916			
					100-4420-601.46-00	SALARIES AND WAGES / BONUS		10,004	4,766		
					100-4420-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	1,506	1,584	1,461		
					100-4420-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	20,808	19,699	27,396	31,301	
					100-4420-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	30		35		
					100-4420-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,839	1,574	2,331	2,037	
					100-4420-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	974	2,223	2,115	2,113	
					100-4420-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	537		1,029	1,056	
					100-4420-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			2,366	2,642	
					100-4420-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	14,089	22,197	18,419	18,534	
					100-4420-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,133	1,381	1,741	1,570	
					100-4420-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	172	229	249	387	
					100-4420-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	138	175	191	173	
					100-4420-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	729	832	1,001	1,046	
					100-4420-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	17	18	21	45	
					100-4423-601.10-00	SALARIES AND WAGES / REGULAR	19,678	20,949	21,427	19,204	
					100-4423-601.30-00	SALARIES AND WAGES / OVERTIME PAY	3,037	2,730	3,266	3,266	
					100-4423-601.46-00	SALARIES AND WAGES / BONUS		2,652	1,264		
					100-4423-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	3,731	3,249	4,674	5,500	
					100-4423-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	6		6		
					100-4423-606.11-00	SALARIES AND BENEFITS / MEDICARE	329	292	376	278	
					100-4423-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE				3,204	
					100-4423-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	378	423	402	524	
					100-4423-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	52	58	58	67	
					100-4423-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	19	19	19	22	
					100-4423-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	156	139	173	184	
					100-4423-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	4		5	8	
					100-4424-601.10-00	SALARIES AND WAGES / REGULAR	19,490	20,376	26,688	26,629	
					100-4424-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY		2,496	442	4,400	
					100-4424-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	330	91			
					100-4424-601.46-00	SALARIES AND WAGES / BONUS		431	205		
					100-4424-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,599	3,525	4,533	5,329	

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	100	GENERAL	CITY CLERK	SALARIES AND BENEFITS							
					100-4424-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	2		3		
					100-4424-606.11-00	SALARIES AND BENEFITS / MEDICARE	282	279	389	373	
					100-4424-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	490		744	744	
					100-4424-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	197		304	312	
					100-4424-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH		330	538	600	
					100-4424-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	1,871	3,898	2,724	2,741	
					100-4424-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	164	208	296	219	
					100-4424-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	19	25	34	35	
					100-4424-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	21	30	34	25	
					100-4424-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	123	151	1,420	178	
					100-4424-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.				4	
				SALARIES AND BENEFITS	Sum		220,888	237,572	287,184	284,917	20%
				SERVICES							
					100-4420-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	15,120	25,000	1,179	25,000	
					100-4420-611.90-01	PROFESSIONAL SERVICES / ELECTIONS		15,000		20,000	
					100-4420-614.60-00	UTILITY SERVICES / TELEPHONE	1,021	787	991		
					100-4420-614.60-01	TELEPHONE / CELL PHONE/PAGER	365	500	446		
					100-4420-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	162	1,000	429	1,000	
					100-4420-615.30-00	ADMINISTRATIVE SERVICES / NOTICES & PUBLICATIONS	3,470	2,000	2,871	3,200	
					100-4420-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	3,388	5,000	898	5,000	
					100-4420-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	725	100		100	
					100-4420-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	2,121	1,900	1,771	2,400	
					100-4421-614.60-00	UTILITY SERVICES / TELEPHONE	299		290		
					100-4423-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	21,727	25,000	877	25,000	
					100-4424-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	1				
					100-4424-617.20-00	INSURANCE SERVICES / PREMIUMS	2,958				
					100-4424-617.20-01	PREMIUMS / GENERAL LIABILITY	208,311	232,000	232,000	250,633	
					100-4424-617.20-02	PREMIUMS / WORKERS COMPENSATION	329,607	270,000	270,000	398,000	
					100-4424-617.20-03	PREMIUMS / PROPERTY	20,626	21,000	21,000	24,000	
					100-4424-617.20-04	PREMIUMS / VEHICLE PHYSICAL DAMAGE	3,510	4,000	4,000	4,000	
					100-4424-617.20-05	PREMIUMS / EARTHQUAKE				20,000	
					100-4424-617.20-06	PREMIUMS / WORK ALTERNATIVE		2,000			
					100-4424-617.20-07	PREMIUMS / EMPLOYEE ASSISTANCE PRGRM	2,592	3,000	1,224	3,000	
					100-4424-617.20-08	PREMIUMS / ERMA	21,006	20,848	21,215	23,937	
					100-4424-617.30-00	INSURANCE SERVICES / SAFETY PROGRAM	17,681	3,500	3,500	3,500	
					100-4424-617.40-00	INSURANCE SERVICES / SETTLEMENTS & JUDGMENTS	31,222	40,000	32,003	45,000	
					100-4424-617.50-00	INSURANCE SERVICES / WELLNESS PROGRAM	2,807	2,800	2,800	2,851	
					100-4424-617.60-00	INSURANCE SERVICES / UNEMPLOYMENT CLAIMS	1,735	15,000	15,000	15,000	
					100-4424-618.20-00	MISCELLANEOUS SERVICES / OTHER GOVT AGENCY CHARGES		500			
					100-4424-618.30-00	MISCELLANEOUS SERVICES / OTHER MISCELLANEOUS SRV	66	4,350	1,001	3,000	
					100-4430-614.60-00	UTILITY SERVICES / TELEPHONE	334				
				SERVICES	Sum		690,854	695,285	613,493	874,621	26%
				OFFICE EXPENSES							
					100-4420-621.30-00	OPERATING SUPPLIES / BOOKS,PERIODICALS & SUBSC	54	150	319	350	
					100-4420-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	1,390	700	690	700	
					100-4420-622.10-00	OFFICE / GENERAL OFFICE SUPPLIES	16,745	25,000	12,383	20,000	
					100-4420-622.30-00	OFFICE / POSTAGE & DELIVERY	436	450	539	500	
					100-4423-621.20-00	OPERATING SUPPLIES / AUDIO & VIDEO SUPPLIES	607	500	151	500	
					100-4424-622.10-00	OFFICE / GENERAL OFFICE SUPPLIES		120			
				OFFICE EXPENSES	Sum		19,233	26,920	14,082	22,050	-18%
				OTHER EXPENSES							
					100-4420-639.50-99	CHARGEBACK / LEGAL SERVICES		6,500			
				OTHER EXPENSES	Sum			6,500			-100%
				CAPITAL OUTLAY							
					100-4430-643.10-05	UNDER \$5,000 IN VALUE / IT CAPITAL EQUIPMENTS		115,000	114,352		
				CAPITAL OUTLAY	Sum			115,000	114,352		-100%
				INTERFUND/ALLOC/TRANSFERS							
					100-4420-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	29,003	29,873	29,873	62,809	
					100-4420-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	14,300	14,729	14,729	22,217	
					100-4423-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251	7,468	7,468		
				INTERFUND/ALLOC/TRANSFERS	Sum		50,554	52,070	52,070	85,026	63%
			CITY CLERK	Sum			981,530	1,133,347	1,081,180	1,266,614	12%
			PERSONNEL	SALARIES AND BENEFITS							
					100-4520-601.10-00	SALARIES AND WAGES / REGULAR	79,189	86,280	97,158	98,954	
					100-4520-601.30-00	SALARIES AND WAGES / OVERTIME PAY	5,913	764	1,604	1,604	
					100-4520-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	984				

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	100	GENERAL	PERSONNEL	SALARIES AND BENEFITS	100-4520-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	580	87			
					100-4520-601.46-00	SALARIES AND WAGES / BONUS		8,113	3,865		
					100-4520-601.48-00	SALARIES AND WAGES / LONGEVITY PAY		311			
					100-4520-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	7,899	15,720	10,876	25,916	
					100-4520-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	22		23		
					100-4520-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,230	812	1,468	1,415	
					100-4520-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	849	1,181	1,096	1,727	
					100-4520-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	297		397	408	
					100-4520-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			538	600	
					100-4520-606.31-00	SALARIES AND BENEFITS / EDUCATION REIMBURSEMENT	9,259	20,000	5,104	20,000	
					100-4520-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	9,933	19,416	11,581	11,653	
					100-4520-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,250	2,110	1,283	1,010	
					100-4520-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	139	223	167	261	
					100-4520-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	93	98	105	103	
					100-4520-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	671	640	3,696	866	
					100-4520-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	13	13	17	30	
				SALARIES AND BENEFITS	Sum		118,323	155,768	138,979	164,547	6%
				SERVICES	100-4520-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES		5,000	513	4,000	
					100-4520-611.60-00	PROFESSIONAL SERVICES / FINANCIAL SERVICES	3,600	3,600	3,600	3,600	
					100-4520-611.70-02	LEGAL SERVICES / LITIGATION COSTS - OTHER		16,684	18,220	16,684	
					100-4520-611.80-02	MEDICAL/HEALTH SERVICES / PRE-EMPLOYMENT SCREENING	13,273	15,316	13,558	16,000	
					100-4520-614.60-00	UTILITY SERVICES / TELEPHONE	5,365	3,675	5,208	3,675	
					100-4520-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS		360			
					100-4520-615.30-01	NOTICES & PUBLICATIONS / COMPLIANCE POSTER	143	400	245	1,000	
					100-4520-615.30-03	NOTICES & PUBLICATIONS / RECRUITMENT & ADVERTISING	1,422	7,500	9,491	5,000	
					100-4520-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	1,329	15,000	7,953	15,000	
					100-4520-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	1,229	1,300	1,383	974	
				SERVICES	Sum		26,360	68,835	60,771	65,933	-4%
				OFFICE EXPENSES	100-4520-621.20-00	OPERATING SUPPLIES / AUDIO & VIDEO SUPPLIES		200		200	
					100-4520-621.30-00	OPERATING SUPPLIES / BOOKS,PERIODICALS & SUBSC		300		300	
					100-4520-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	84		699		
					100-4520-622.30-00	OFFICE / POSTAGE & DELIVERY	42	100	28	100	
					100-4520-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	35				
				OFFICE EXPENSES	Sum		160	600	727	600	0%
				INTERFUND/ALLOC/TRANSFERS	100-4520-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251	7,468	7,468	8,973	
					100-4520-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	11,339	11,679	11,679	19,180	
				INTERFUND/ALLOC/TRANSFERS	Sum		18,590	19,147	19,147	28,153	47%
				PERSONNEL	Sum		163,433	244,350	219,623	259,233	6%
			FINANCE	SALARIES AND BENEFITS	100-4625-601.10-00	SALARIES AND WAGES / REGULAR	332,034	355,566	360,000	389,191	
					100-4625-601.11-00	SALARIES AND WAGES / CONTRACT/TEMPORARY ASSIST	10,562				
					100-4625-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	24,013	25,600	40,000	55,587	
					100-4625-601.30-00	SALARIES AND WAGES / OVERTIME PAY	4,520	16,163	566	16,163	
					100-4625-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	4,248	2,400	2,218	8,355	
					100-4625-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	1,075	2,258			
					100-4625-601.46-00	SALARIES AND WAGES / BONUS		30,882	14,711		
					100-4625-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	47,381	55,413	57,211	66,832	
					100-4625-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	65	78	72		
					100-4625-606.07-00	SALARIES AND BENEFITS / PERS ER CONTRIB	90		81	596	
					100-4625-606.11-00	SALARIES AND BENEFITS / MEDICARE	4,914	3,754	6,139	6,239	
					100-4625-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	4,536	5,637	5,183	6,469	
					100-4625-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	1,936		1,870	1,920	
					100-4625-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH		7,221	6,890	8,168	
					100-4625-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	29,287	76,573	15,676	46,533	
					100-4625-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	5,912	7,645	7,066	6,278	
					100-4625-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	810	998	768	860	
					100-4625-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	334	361	372	365	
					100-4625-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	2,358	2,336	2,748	3,484	
					100-4625-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	31	41	45	99	
				SALARIES AND BENEFITS	Sum		474,107	592,926	521,617	617,139	4%
				SERVICES	100-4625-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	53,924	60,000	60,000	60,000	

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	100	GENERAL	FINANCE	SERVICES							
					100-4625-611.60-00	PROFESSIONAL SERVICES / FINANCIAL SERVICES	75,995	92,000	91,189	92,000	
					100-4625-611.70-00	PROFESSIONAL SERVICES / LEGAL SERVICES	2,500	3,750		3,750	
					100-4625-614.60-00	UTILITY SERVICES / TELEPHONE	3,759	3,183	3,649	3,183	
					100-4625-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	190	500	390	1,000	
					100-4625-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	5,538	5,000	195	5,000	
					100-4625-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE		500	417	500	
					100-4625-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	4,204	3,800	4,939	3,478	
					100-4625-618.10-00	MISCELLANEOUS SERVICES / BANK SERVICE CHARGES	10	3,500		3,500	
					100-4625-618.20-00	MISCELLANEOUS SERVICES / OTHER GOVT AGENCY CHARGES	110,755	125,000	125,000	125,000	
					100-4640-616.30-00	RENTS / STRUCTURAL RENTALS	565,073	564,509	564,509	564,509	
					100-4650-616.30-00	RENTS / STRUCTURAL RENTALS	205,099	205,099	205,099	205,099	
					100-4670-616.30-00	RENTS / STRUCTURAL RENTALS	50,000	100,000	100,000	100,000	
					100-4671-616.30-00	RENTS / STRUCTURAL RENTALS	50,000	100,000	100,000	100,000	
				SERVICES	Sum		1,127,047	1,266,841	1,255,386	1,267,019	0%
				OFFICE EXPENSES	100-4625-621.30-00	OPERATING SUPPLIES / BOOKS,PERIODICALS & SUBS		400		400	
					100-4625-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	103		115		
					100-4625-622.30-00	OFFICE / POSTAGE & DELIVERY	2,065	2,200	1,450	2,200	
				OFFICE EXPENSES	Sum		2,168	2,600	1,566	2,600	0%
				OTHER EXPENSES	100-4625-630.10-00	OTHER MISCELLANEOUS EXP / BAD DEBTS	250,000				
					100-4625-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EX	109,067	256,852	250,000	256,852	
					100-4625-639.50-99	CHARGEBACK / LEGAL SERVICES		8,700			
				OTHER EXPENSES	Sum		359,067	265,552	250,000	256,852	-3%
				INTERFUND/ALLOC/TRANSFERS	100-4625-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	47,129	48,542	48,542	67,296	
					100-4625-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	21,185	21,820	21,820	40,715	
				INTERFUND/ALLOC/TRANSFERS	Sum		68,314	70,362	70,362	108,011	54%
			FINANCE	Sum			2,030,703	2,198,281	2,098,930	2,251,621	2%
			PUBLIC SAFETY	SALARIES AND BENEFITS	100-5160-601.10-00	SALARIES AND WAGES / REGULAR	614,132	1,095,968	654,412	877,058	
					100-5160-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME		20,000		20,000	
					100-5160-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	77,949	47,150	114,703		
					100-5160-601.30-00	SALARIES AND WAGES / OVERTIME PAY	51,969	52,000	30,664	52,000	
					100-5160-601.40-00	SALARIES AND WAGES / SHIFT DIFFERENTIAL	4,491	5,596	2,985	6,704	
					100-5160-601.42-00	SALARIES AND WAGES / OFFICER IN CHARGE	2,330	2,101	465	2,669	
					100-5160-601.43-00	SALARIES AND WAGES / FIELD TRAINING OFFICER	344		507	5	
					100-5160-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	14,913	10,000	16,016	29,507	
					100-5160-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	6,410	12,812			
					100-5160-601.46-00	SALARIES AND WAGES / BONUS		83,263	39,664		
					100-5160-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	18,620	31,826	30,955	34,275	
					100-5160-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	5,568	15,750	7,253	14,821	
					100-5160-606.01-00	SALARIES AND BENEFITS / PERS ER CONTRIB PUB SAFE	111,122	340,702	319,619	368,614	
					100-5160-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	215,576	31,295	33,587	36,923	
					100-5160-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	155	194	158		
					100-5160-606.07-00	SALARIES AND BENEFITS / PERS ER CONTRIB	145				
					100-5160-606.11-00	SALARIES AND BENEFITS / MEDICARE	9,057	10,025	9,990	12,717	
					100-5160-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	10,954	6,170	12,298	12,691	
					100-5160-606.22-00	SALARIES AND BENEFITS / UNIFORM ALLOWANCE	3,600	6,189	5,325	4,500	
					100-5160-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH		11,516	9,838	12,733	
					100-5160-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	2,799	6,018	5,310	10,375	
					100-5160-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	112,430	186,605	134,338	176,470	
					100-5160-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	11,956	22,223	13,563	15,018	
					100-5160-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	1,543	2,625	1,882	2,149	
					100-5160-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	751	887	788	806	
					100-5160-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	3,965	4,032	4,667	5,833	
					100-5160-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	60	73	70	248	
					100-5164-601.10-00	SALARIES AND WAGES / REGULAR	1,824,964	1,617,878	1,877,477	1,752,474	
					100-5164-601.19-00	SALARIES AND WAGES / 457 CONTRIBUTION				3,214	
					100-5164-601.30-00	SALARIES AND WAGES / OVERTIME PAY	238,308	230,000	228,870	230,000	
					100-5164-601.40-00	SALARIES AND WAGES / SHIFT DIFFERENTIAL	27,358	28,578	27,434	24,270	
					100-5164-601.42-00	SALARIES AND WAGES / OFFICER IN CHARGE	15,977	18,499	15,572	14,562	
					100-5164-601.43-00	SALARIES AND WAGES / FIELD TRAINING OFFICER	1,878		1,003	1,100	
					100-5164-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	16,132	13,874	17,585	21,958	

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	100	GENERAL	PUBLIC SAFETY	SALARIES AND BENEFITS							
					100-5164-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY		2,050			
					100-5164-601.46-00	SALARIES AND WAGES / BONUS		253,325	120,676		
					100-5164-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	37,510	36,733	36,194	28,135	
					100-5164-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	9,858	10,577	8,045	80,901	
					100-5164-606.01-00	SALARIES AND BENEFITS / PERS ER CONTRIB PUB SAFE	351,782	423,664	701,631	741,980	
					100-5164-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	524,732	365,746	3,033		
					100-5164-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	450	389	434		
					100-5164-606.07-00	SALARIES AND BENEFITS / PERS ER CONTRIB			138	419	
					100-5164-606.11-00	SALARIES AND BENEFITS / MEDICARE	31,222	27,794	34,171	27,425	
					100-5164-606.22-00	SALARIES AND BENEFITS / UNIFORM ALLOWANCE	13,050	14,400	15,779	16,200	
					100-5164-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	20,767	13,472	45,120	56,631	
					100-5164-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	243,333	317,749	237,042	295,760	
					100-5164-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	26,278	28,086	26,405	27,427	
					100-5164-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	4,028	4,657	4,155	4,836	
					100-5164-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	2,108	1,829	2,139	1,575	
					100-5164-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	4,639	3,856	5,776	6,678	
					100-5164-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.		22	12	559	
					SALARIES AND BENEFITS Sum		4,675,212	5,418,198	4,857,747	5,032,220	-7%
				SERVICES							
					100-5160-611.80-00	PROFESSIONAL SERVICES / MEDICAL/HEALTH SERVICES	14,818	11,000	2,583	11,000	
					100-5160-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	20,483	20,000	25,079	20,000	
					100-5160-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	2,245	4,000	1,770	4,000	
					100-5160-614.60-00	UTILITY SERVICES / TELEPHONE	19,638	13,650	13,286	13,650	
					100-5160-614.60-01	TELEPHONE / CELL PHONE/PAGER	5,756	5,000	5,203	5,000	
					100-5160-615.10-00	ADMINISTRATIVE SERVICES / EMPLOYEE RECOGNITION	98	500	238	500	
					100-5160-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	971	1,500	2,851	3,000	
					100-5160-615.30-00	ADMINISTRATIVE SERVICES / NOTICES & PUBLICATIONS	137	300	68	300	
					100-5160-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	4,388	5,000	2,719	6,000	
					100-5160-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	1,452	4,000	2,100	4,000	
					100-5160-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	6,485	10,000	6,655	4,686	
					100-5160-618.20-00	MISCELLANEOUS SERVICES / OTHER GOVT AGENCY CHARG	647,539	616,000	600,000	580,000	
					100-5160-618.30-00	MISCELLANEOUS SERVICES / OTHER MISCELLANEOUS SRV	20,029	29,500	37,649	45,000	
					100-5164-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	39,166	35,000	20,020	35,000	
					100-5164-614.20-00	UTILITY SERVICES / ELECTRICITY	427	550	400	567	
					100-5164-614.60-00	UTILITY SERVICES / TELEPHONE	17,995	12,600	17,468	12,600	
					100-5164-615.40-02	TRAINING & CONFERENCES / POST TRAINING	16,401	25,000	29,084	35,000	
					SERVICES Sum		818,027	793,600	767,173	780,303	-2%
				OFFICE EXPENSES							
					100-5160-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	10,127	15,000	4,179	15,000	
					100-5160-621.10-00	OPERATING SUPPLIES / AMMUNITION & FIREARMS SPL	23,657	25,000	10,144	25,000	
					100-5160-621.60-00	OPERATING SUPPLIES / POLICE SUPPLIES	13,309	12,000	20,772	15,000	
					100-5160-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	17,017	14,500	22,636	14,500	
					100-5160-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	14,623	15,000	15,719	15,000	
					100-5160-622.30-00	OFFICE / POSTAGE & DELIVERY	1,849	2,000	2,631	3,000	
					100-5164-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	36,290	50,000	45,044	50,000	
					100-5164-621.30-00	OPERATING SUPPLIES / BOOKS,PERIODICALS & SUBSC			(294)		
					100-5164-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	3,354		(1,560)		
					100-5164-622.30-00	OFFICE / POSTAGE & DELIVERY		100	64	100	
					OFFICE EXPENSES Sum		120,227	133,600	119,335	137,600	3%
				OTHER EXPENSES							
					100-5160-630.90-01	OTHER MISCELLANEOUS EXP / ASSET FORFEITURE			115,267	30,000	
					OTHER EXPENSES Sum				115,267	30,000	
				INTERFUND/ALLOC/TRANSFERS							
					100-5160-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	123,261	126,958	126,958	170,482	
					100-5160-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	88,020	90,660	90,660	163,201	
					100-5164-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	58,005	59,745	59,745	98,700	
					100-5164-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	43,185	44,480	44,480	66,593	
					100-5164-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	58,585	60,342	60,342	108,630	
					INTERFUND/ALLOC/TRANSFERS Sum		371,056	382,185	382,185	607,606	59%
				PUBLIC SAFETY	Sum		5,984,523	6,727,583	6,241,707	6,587,729	-2%
				COMMUNITY DEVELOP							
					SALARIES AND BENEFITS						
					100-5235-601.10-00	SALARIES AND WAGES / REGULAR	152,063	151,049	162,514	139,193	
					100-5235-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	10,796	31,495	66,777	67,000	
					100-5235-601.30-00	SALARIES AND WAGES / OVERTIME PAY			51		
					100-5235-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY		1,248		988	

Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	100	GENERAL	COMMUNITY DEVELOP	SALARIES AND BENEFITS	100-5235-601.46-00	SALARIES AND WAGES / BONUS		19,211	9,152		
					100-5235-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	13,694	11,707	26,291	11,062	
					100-5235-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	24	24	24		
					100-5235-606.07-00	SALARIES AND BENEFITS / PERS ER CONTRIB			28	1,048	
					100-5235-606.10-00	SALARIES AND BENEFITS / SOCIAL SECURITY	116	425	141		
					100-5235-606.11-00	SALARIES AND BENEFITS / MEDICARE	2,359	2,071	3,449	2,990	
					100-5235-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	5,476	5,613	6,201	5,188	
					100-5235-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	2,420	1,530	2,338	1,920	
					100-5235-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH		7,721	7,752	6,486	
					100-5235-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	17,836	20,705	19,595	21,492	
					100-5235-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,940	2,170	2,059	1,566	
					100-5235-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	208	229	230	268	
					100-5235-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	236	229	263	164	
					100-5235-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	1,198	1,066	1,379	1,911	
					100-5235-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.				28	
					100-5235-606.59-00	SALARIES AND BENEFITS / PAYROLL OFFSET ACCOUNT			(105,875)	(42,500)	
					100-5238-601.10-00	SALARIES AND WAGES / REGULAR	39,162	40,745	44,269	73,127	
					100-5238-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	8,656	24,935	758	2,010	
					100-5238-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME			306		
					100-5238-601.30-00	SALARIES AND WAGES / OVERTIME PAY	1,353	1,092	874	1,092	
					100-5238-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	442	1,248	449	494	
					100-5238-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	466				
					100-5238-601.46-00	SALARIES AND WAGES / BONUS		5,505	2,622		
					100-5238-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	542	570	526		
					100-5238-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	8,480	6,876	10,837	12,153	
					100-5238-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	11	10	11		
					100-5238-606.11-00	SALARIES AND BENEFITS / MEDICARE	730	574	724	957	
					100-5238-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	805	824	911	1,608	
					100-5238-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	363		351	600	
					100-5238-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH		1,135	1,139	2,010	
					100-5238-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	181	181	175		
					100-5238-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	7,491	8,695	8,230	10,450	
					100-5238-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	878	980	932	834	
					100-5238-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	112	124	124	150	
					100-5238-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	59	57	62	75	
					100-5238-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	339	302	387	631	
					100-5238-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	5	5	6	17	
					SALARIES AND BENEFITS Sum		278,441	350,351	276,063	325,012	-7%
				SERVICES	100-5235-611.50-00	PROFESSIONAL SERVICES / ENGIN/INSPECT/PLANNING SV	164,025	128,280	128,280	112,500	
					100-5235-611.70-00	PROFESSIONAL SERVICES / LEGAL SERVICES		10,000	50,000	50,000	
					100-5235-614.60-00	UTILITY SERVICES / TELEPHONE	3,753	2,940	4,121	2,940	
					100-5235-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	918	1,000	1,000	1,000	
					100-5235-615.30-00	ADMINISTRATIVE SERVICES / NOTICES & PUBLICATIONS	947	2,000	2,000	2,000	
					100-5235-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	2,139	3,500	3,500	3,500	
					100-5235-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	87	150		150	
					100-5235-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	2,598	2,000	3,022	2,128	
					100-5238-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	1,096	55,000	21,034	58,000	
					100-5238-614.60-00	UTILITY SERVICES / TELEPHONE	3,166	2,415	3,073	2,415	
					100-5238-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	660	1,000	1,000	1,000	
					100-5238-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	2,255	3,000	3,000	3,000	
					100-5238-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	30	250		250	
					100-5238-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	6,280	6,900	7,239	5,098	
				SERVICES Sum			187,953	218,435	227,270	243,981	12%
				OFFICE EXPENSES	100-5235-621.30-00	OPERATING SUPPLIES / BOOKS,PERIODICALS & SUBSC	469	250	250	250	
					100-5235-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	163	100	374	100	
					100-5235-622.10-00	OFFICE / GENERAL OFFICE SUPPLIES	28	150		150	
					100-5235-622.30-00	OFFICE / POSTAGE & DELIVERY	2,704	1,400	1,648	1,400	
					100-5235-622.40-00	OFFICE / PRINTING, FORMS & BUS CRD		350	350	350	
					100-5238-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	63	250	250	250	
					100-5238-621.30-00	OPERATING SUPPLIES / BOOKS,PERIODICALS & SUBSC	1,297	1,500	1,500	1,500	

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	100	GENERAL	COMMUNITY DEVELOP	OFFICE EXPENSES	100-5238-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	253	200	38	200	
					100-5238-622.30-00	OFFICE / POSTAGE & DELIVERY	156	200	140	200	
					100-5238-622.40-00	OFFICE / PRINTING, FORMS & BUS CRD		500		500	
					100-5238-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	31	200	330	200	
				OFFICE EXPENSES	Sum		5,162	5,100	4,880	5,100	0%
				INTERFUND/ALLOC/TRANSFERS	100-5235-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251	7,468	7,468	26,918	
					100-5235-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	11,266	11,603	11,603	27,541	
					100-5238-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	18,127	18,670	18,670	13,456	
					100-5238-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	3,855	3,970	3,970	11,672	
					100-5538-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG				2,296	
				INTERFUND/ALLOC/TRANSFERS	Sum		40,499	41,711	41,711	81,883	96%
				COMMUNITY DEVELOPMENT	Sum		512,056	615,597	549,923	655,976	7%
			PUBLIC WORKS	SALARIES AND BENEFITS	100-5432-601.10-00	SALARIES AND WAGES / REGULAR	5,490	5,786	6,374	56,268	
					100-5432-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	7,451	15,600	9,287	10,000	
					100-5432-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	34	2,000			
					100-5432-601.46-00	SALARIES AND WAGES / BONUS		736	351		
					100-5432-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	166	162	161		
					100-5432-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	1,189	1,037	1,478	1,694	
					100-5432-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	1	1	1		
					100-5432-606.11-00	SALARIES AND BENEFITS / MEDICARE	193	83	237	961	
					100-5432-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES					
					100-5432-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			140	148	
					100-5432-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	1,159	1,344	1,274	1,282	
					100-5432-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	119	133	126	105	
					100-5432-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	17	18	18	13	
					100-5432-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	4	4	4	4	
					100-5432-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	59	53	56	57	
					100-5432-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	1	1	1	2	
					100-5435-606.22-00	SALARIES AND BENEFITS / UNIFORM ALLOWANCE	190				
				SALARIES AND BENEFITS	Sum		16,071	26,958	19,508	70,534	162%
				SERVICES	100-5432-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	142,209	142,300	148,213	157,000	
					100-5432-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	288	2,000	1,764	2,000	
					100-5432-614.60-00	UTILITY SERVICES / TELEPHONE	7,804	5,617	7,575	7,800	
					100-5432-614.60-01	TELEPHONE / CELL PHONE/PAGER	3,684	3,500	3,443	3,500	
					100-5432-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS		80		80	
					100-5432-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	866	45	16	45	
					100-5432-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	28	40	9	40	
					100-5435-611.50-00	PROFESSIONAL SERVICES / ENGIN/INSPECT/PLANNING SV	163	25,500		15,000	
					100-5435-613.10-00	REPAIR & MAINT / REPAIR & MAINT	3,550	1,000	300	500	
					100-5435-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS		500		500	
					100-5435-614.60-00	UTILITY SERVICES / TELEPHONE	2,278	2,121	1,937	2,121	
					100-5435-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	241	150	208	150	
					100-5435-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	6,103	5,675	6,983	4,917	
					100-5436-611.50-00	PROFESSIONAL SERVICES / ENGIN/INSPECT/PLANNING SV	2,796				
					100-5436-614.60-01	TELEPHONE / CELL PHONE/PAGER	1,783	2,000	1,352	2,000	
				SERVICES	Sum		171,792	190,528	171,800	195,653	3%
				OFFICE EXPENSES	100-5432-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	1,642	3,000	2,000	2,000	
					100-5432-620.30-00	MAINTENANCE SUPPLIES / HARDWARE SUPPLIES	9,024	5,030	6,193	5,050	
					100-5432-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	81				
					100-5432-622.30-00	OFFICE / POSTAGE & DELIVERY		100	6	100	
					100-5435-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	2,462	2,500	10,765	12,500	
					100-5435-621.30-00	OPERATING SUPPLIES / BOOKS,PERIODICALS & SUBSC	6	200	7	200	
					100-5435-622.30-00	OFFICE / POSTAGE & DELIVERY	83	100	173	100	
				OFFICE EXPENSES	Sum		13,298	10,930	19,143	19,950	83%
				CAPITAL OUTLAY	100-5432-642.05-20	IMPROVEMENTS / STREET MAINTENANCE PROGRAM		250,000	324,442		
				CAPITAL OUTLAY	Sum			250,000	324,442		-100%
				INTERFUND/ALLOC/TRANSFERS	100-5432-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	5,484	5,648	5,648		
					100-5435-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG				36,167	
					100-5436-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251	7,468	7,468	8,973	
					100-5510-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE				8,973	

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from
							ACTUALS	BUDGET	PROJECTION	PROPOSED	FY17-18 Budget
EXPEND	100	GENERAL FUND	PUBLIC WORKS	INTERFUND/ALLOC/TRANSFERS Sum			12,735	13,116	13,116	54,113	313%
			PUBLIC WORKS	Sum			213,896	491,532	548,010	340,250	-31%
			PARKS & REC	SALARIES AND BENEFITS	100-5512-601.10-00	SALARIES AND WAGES / REGULAR	26,883	21,988	31,661	23,386	
					100-5512-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	68,146	79,412	60,745	79,993	
					100-5512-601.30-00	SALARIES AND WAGES / OVERTIME PAY	266	355	131	355	
					100-5512-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	2,102	2,496	33		
					100-5512-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	23				
					100-5512-601.46-00	SALARIES AND WAGES / BONUS		3,618	1,723		
					100-5512-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	5,361	7,657	6,305	7,387	
					100-5512-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	9	8	9		
					100-5512-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	744	588	713	1,603	
					100-5512-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,412	2,426	1,367	2,256	
					100-5512-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	251	262	330	334	
					100-5512-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	132		140	144	
					100-5512-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			393	417	
					100-5512-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	4,135	15,743	2,429	5,858	
					100-5512-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	829	1,580	913	898	
					100-5512-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	113	213	131	155	
					100-5512-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	35	56	39	34	
					100-5512-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	193	382	237	1,077	
					100-5512-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	5	9	7	10	
					100-5513-601.10-00	SALARIES AND WAGES / REGULAR	2,497	2,792	4,268	4,204	
					100-5513-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	45,894	45,510	63,124	67,440	
					100-5513-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	2,085		9,334		
					100-5513-601.30-00	SALARIES AND WAGES / OVERTIME PAY	15	6	54	6	
					100-5513-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	281	29	488		
					100-5513-601.46-00	SALARIES AND WAGES / BONUS		31,013	14,774		
					100-5513-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	615	570	922	1,260	
					100-5513-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	7,247	6,372	12,763	11,328	
					100-5513-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	1	1	0		
					100-5513-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	104	25	117	1,269	
					100-5513-606.11-00	SALARIES AND BENEFITS / MEDICARE	745	690	1,348	1,582	
					100-5513-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES				0	
					100-5513-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			3		
					100-5513-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	12,217	8,790	15,764	21,484	
					100-5513-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	741	467	1,108	1,581	
					100-5513-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	125	93	177	195	
					100-5513-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	2	3	2	4	
					100-5513-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	15	13	18	1,183	
					100-5514-601.10-00	SALARIES AND WAGES / REGULAR	2,317	1,732	4,197		
					100-5514-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	3,413	37,125	2,986		
					100-5514-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME		3,034			
					100-5514-601.30-00	SALARIES AND WAGES / OVERTIME PAY	15	6	0	0	
					100-5514-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	81	28	17		
					100-5514-601.46-00	SALARIES AND WAGES / BONUS		647	308		
					100-5514-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	40	559	36		
					100-5514-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	678	5,848	793		
					100-5514-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	1	1	0		
					100-5514-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	3	70	4		
					100-5514-606.11-00	SALARIES AND BENEFITS / MEDICARE	85	587	109		
					100-5514-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			3		
					100-5514-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	515	17,691	802		
					100-5514-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	48	835	94		
					100-5514-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	7	130	14		
					100-5514-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	2	3	2		
					100-5514-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	15	18	18		
					100-5516-601.10-00	SALARIES AND WAGES / REGULAR	42,136	43,285	50,382	49,526	
					100-5516-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	69,197	82,897	88,602	76,726	
					100-5516-601.30-00	SALARIES AND WAGES / OVERTIME PAY	82	57	58	57	
					100-5516-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	759	307	169		

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	100	GENERAL	PARKS & REC	SALARIES AND BENEFITS	100-5516-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	59				
					100-5516-601.46-00	SALARIES AND WAGES / BONUS		9,624	4,585		
					100-5516-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	1,703	1,511	1,713	756	
					100-5516-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	22,648	14,311	25,650	18,849	
					100-5516-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	12	11	12		
					100-5516-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	65	581	29	791	
					100-5516-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,652	1,801	2,109	1,778	
					100-5516-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	638	666	840	834	
					100-5516-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	336		356	360	
					100-5516-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			1,024	1,543	
					100-5516-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	23,467	23,674	37,688	24,690	
					100-5516-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,658	1,409	2,397	2,019	
					100-5516-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	316	316	471	285	
					100-5516-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	57	62	67	61	
					100-5516-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	338	307	426	1,160	
					100-5516-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	6		8	16	
					100-5517-601.10-00	SALARIES AND WAGES / REGULAR	42,409	45,802	50,735	49,526	
					100-5517-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	82,713	108,753	60,359	98,941	
					100-5517-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME			968		
					100-5517-601.30-00	SALARIES AND WAGES / OVERTIME PAY	105		58		
					100-5517-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	1,087		192		
					100-5517-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	59				
					100-5517-601.46-00	SALARIES AND WAGES / BONUS		5,443	2,593		
					100-5517-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	1,140		703	756	
					100-5517-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	22,787	23,673	20,056	18,849	
					100-5517-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	12	11	12		
					100-5517-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	131	321	127	1,114	
					100-5517-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,849	2,186	1,676	1,778	
					100-5517-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	638	666	840	834	
					100-5517-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	336		356	360	
					100-5517-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			1,024	1,543	
					100-5517-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	13,953	42,430	14,644	24,690	
					100-5517-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,681	2,808	1,456	2,019	
					100-5517-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	211	433	172	285	
					100-5517-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	57	62	67	61	
					100-5517-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	338	303	426	1,362	
					100-5517-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	6		8	16	
					100-5518-601.10-00	SALARIES AND WAGES / REGULAR	44,591	44,882	53,861	52,620	
					100-5518-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	71,454	75,195	64,149	66,247	
					100-5518-601.30-00	SALARIES AND WAGES / OVERTIME PAY	82	57	58	57	
					100-5518-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	1,499	1,103	977		
					100-5518-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	78				
					100-5518-601.46-00	SALARIES AND WAGES / BONUS		8,507	4,052		
					100-5518-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	1,415	2,424	664	756	
					100-5518-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	23,491	21,421	21,384	19,693	
					100-5518-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	12	11	13		
					100-5518-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	106	143	40	638	
					100-5518-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,727	2,095	1,794	1,820	
					100-5518-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	847	885	1,115	1,112	
					100-5518-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	446		473	480	
					100-5518-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			1,347	1,790	
					100-5518-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	24,481	32,613	19,130	24,986	
					100-5518-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,807	2,069	1,707	1,571	
					100-5518-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	291	299	227	231	
					100-5518-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	63	69	77	66	
					100-5518-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	355	321	453	1,092	
					100-5518-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	5	5	7	16	
					100-5520-601.10-00	SALARIES AND WAGES / REGULAR	22,107	19,355	26,633	22,687	
					100-5520-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	2,959	3,071	2,986	6,750	
					100-5520-601.30-00	SALARIES AND WAGES / OVERTIME PAY	204	192	112	192	

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	100	GENERAL	PARKS & REC	SALARIES AND BENEFITS	100-5520-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	19				
					100-5520-601.46-00	SALARIES AND WAGES / BONUS		2,713	1,292		
					100-5520-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	3,905	4,046	5,046	6,399	
					100-5520-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	7		8		
					100-5520-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	3		4	43	
					100-5520-606.11-00	SALARIES AND BENEFITS / MEDICARE	367	335	450	404	
					100-5520-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	209	218	275	278	
					100-5520-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	110		117	120	
					100-5520-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			328	348	
					100-5520-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	956	8,968	2,174	5,553	
					100-5520-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	689	846	757	411	
					100-5520-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	94	112	109	101	
					100-5520-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	29	31	33	32	
					100-5520-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	161	156	198	275	
					100-5520-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	4	4	5	10	
					100-5524-601.10-00	SALARIES AND WAGES / REGULAR	3,232	3,397	5,396	8,065	
					100-5524-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	32,147	30,447	32,709	37,259	
					100-5524-601.30-00	SALARIES AND WAGES / OVERTIME PAY	39				
					100-5524-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	9				
					100-5524-601.46-00	SALARIES AND WAGES / BONUS		4,879	2,324		
					100-5524-601.48-00	SALARIES AND WAGES / LONGEVITY PAY				900	
					100-5524-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,664	2,284	3,069	10,572	
					100-5524-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	3		6	43	
					100-5524-606.11-00	SALARIES AND BENEFITS / MEDICARE	514	306	586	616	
					100-5524-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	94	98	124	167	
					100-5524-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	50		53	72	
					100-5524-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			147	209	
					100-5524-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	9,293	10,958	10,683	12,335	
					100-5524-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	528	425	626	668	
					100-5524-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	107	81	128	96	
					100-5524-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	4	5	6	11	
					100-5524-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	21	19	28	415	
					100-5528-601.10-00	SALARIES AND WAGES / REGULAR	30,183	29,098	36,448	34,930	
					100-5528-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	75,940	66,131	100,233	119,625	
					100-5528-601.30-00	SALARIES AND WAGES / OVERTIME PAY	89	57	58	57	
					100-5528-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	1,069	279	446		
					100-5528-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	19				
					100-5528-601.46-00	SALARIES AND WAGES / BONUS		3,982	1,897		
					100-5528-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	983		2,049	2,052	
					100-5528-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	20,368	15,807	25,983	24,070	
					100-5528-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	10	10	10		
					100-5528-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	111	26	157	2,145	
					100-5528-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,570	1,335	2,046	3,326	
					100-5528-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	209	218	275	278	
					100-5528-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	110		117	120	
					100-5528-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			353	848	
					100-5528-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	20,105	26,730	17,923	45,664	
					100-5528-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,227	1,962	1,501	2,971	
					100-5528-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	157	161	176	394	
					100-5528-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	37	38	40	41	
					100-5528-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	241	217	297	2,185	
					100-5528-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	6	10	7	13	
					100-5536-601.10-00	SALARIES AND WAGES / REGULAR	37,550	36,169	42,428	42,173	
					100-5536-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	45,740	53,700	51,189	58,253	
					100-5536-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	42,649	49,920	63,372		
					100-5536-601.30-00	SALARIES AND WAGES / OVERTIME PAY	291		362		
					100-5536-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	19	60			
					100-5536-601.46-00	SALARIES AND WAGES / BONUS		2,532	1,206		
					100-5536-601.48-00	SALARIES AND WAGES / LONGEVITY PAY		317			
					100-5536-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	5,616	7,335	4,903	5,992	

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change
							ACTUALS	BUDGET	PROJECTION	PROPOSED	from FY17-18 Budget
EXPEND	100	GENERAL	PARKS & REC	SALARIES AND BENEFITS	100-5536-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	14	8	15		
					100-5536-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	1,092	1,865	1,436	1,623	
					100-5536-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,831	2,058	2,299	3,785	
					100-5536-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	209	218	275	278	
					100-5536-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	110		117	120	
					100-5536-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			328	348	
					100-5536-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE		2,260			
					100-5536-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	1,632	30,149	6,681	8,444	
					100-5536-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,121	2,996	764	703	
					100-5536-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	155	409	122	188	
					100-5536-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	47	91	56	60	
					100-5536-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	270	477	359	1,447	
					100-5536-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	8	19	12	19	
					100-5538-601.10-00	SALARIES AND WAGES / REGULAR	26,408		31,565	27,073	
					100-5538-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	15,469		7,265	9,302	
					100-5538-601.30-00	SALARIES AND WAGES / OVERTIME PAY	249		130		
					100-5538-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	23				
					100-5538-601.46-00	SALARIES AND WAGES / BONUS		3,223	1,535		
					100-5538-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	4,674	3,196	6,093	7,635	
					100-5538-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	9		9		
					100-5538-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	165	699	60	80	
					100-5538-606.11-00	SALARIES AND BENEFITS / MEDICARE	611	1,031	587	533	
					100-5538-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	251	262	330	334	
					100-5538-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	132		140	144	
					100-5538-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			393	417	
					100-5538-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	1,129	10,159	2,429	6,449	
					100-5538-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	829	900	913	476	
					100-5538-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	113	120	131	117	
					100-5538-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	35	56	39	39	
					100-5538-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	193	275	237	340	
					100-5538-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	5	13	7	11	
					100-5540-601.10-00	SALARIES AND WAGES / REGULAR	583		2,216		
					100-5540-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	3,032	18,748	2,986	6,750	
					100-5540-601.30-00	SALARIES AND WAGES / OVERTIME PAY	15				
					100-5540-601.46-00	SALARIES AND WAGES / BONUS		410	195		
					100-5540-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	207	165	298	809	
					100-5540-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	3		4	43	
					100-5540-606.11-00	SALARIES AND BENEFITS / MEDICARE	53	191	78	83	
					100-5540-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE		4,135	313	1,116	
					100-5540-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	6	215	54	76	
					100-5540-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	1	43	9	17	
					100-5540-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE		1			
					100-5540-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS		3		63	
					100-5543-601.10-00	SALARIES AND WAGES / REGULAR	31,000	30,960	37,892	35,804	
					100-5543-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	51,850	60,042	77,105	61,007	
					100-5543-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	129				
					100-5543-601.30-00	SALARIES AND WAGES / OVERTIME PAY	98		58		
					100-5543-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY			816		
					100-5543-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	77				
					100-5543-601.46-00	SALARIES AND WAGES / BONUS		7,620	3,630		
					100-5543-601.48-00	SALARIES AND WAGES / LONGEVITY PAY		1,267			
					100-5543-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	8,031	11,844	11,515	9,857	
					100-5543-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	5		6		
					100-5543-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	256	634	247	652	
					100-5543-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,205	1,668	1,732	1,279	
					100-5543-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	837	873	1,102	1,112	
					100-5543-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	440		468	480	
					100-5543-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			1,310	1,390	
					100-5543-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	5,804	8,608	10,717	17,333	
					100-5543-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	770	922	829	1,068	

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	100	GENERAL	PARKS & REC	SALARIES AND BENEFITS	100-5543-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	107	113	117	155	
					100-5543-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	47	54	61	48	
					100-5543-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	234	214	308	885	
					100-5543-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	2	2	2	10	
				SALARIES AND BENEFITS	Sum		1,224,226	1,505,546	1,453,825	1,460,373	-3%
				SERVICES	100-5501-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	40,631	58,282		58,282	
					100-5501-613.10-00	REPAIR & MAINT / REPAIR & MAINT	2,205	3,500	468	3,500	
					100-5501-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT		5,000		5,000	
					100-5501-613.30-00	REPAIR & MAINT / HVAC	4,083	5,000	5,783	5,000	
					100-5501-614.20-00	UTILITY SERVICES / ELECTRICITY		27,500		28,325	
					100-5501-614.30-00	UTILITY SERVICES / GAS	8,768	6,600	483	6,798	
					100-5510-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	26,282	7,500	12,396	9,000	
					100-5510-614.60-00	UTILITY SERVICES / TELEPHONE	1,123	848	1,090	848	
					100-5510-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	5,258	8,087	4,870	3,429	
					100-5510-618.10-01	BANK SERVICE CHARGES / CREDIT CARDS FEES		4,000			
					100-5512-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	32,382	9,000	19,789	9,000	
					100-5512-613.10-00	REPAIR & MAINT / REPAIR & MAINT	1,188	300	434	300	
					100-5512-613.30-00	REPAIR & MAINT / HVAC	660	2,093		2,093	
					100-5512-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	2,847	2,500	728	2,500	
					100-5512-614.10-00	UTILITY SERVICES / CABLE SERVICES	59	168	1,033	2,250	
					100-5512-614.20-00	UTILITY SERVICES / ELECTRICITY	8,821	7,700		7,931	
					100-5512-614.30-00	UTILITY SERVICES / GAS	13,732	8,800		9,064	
					100-5512-614.60-00	UTILITY SERVICES / TELEPHONE	864	599	839	599	
					100-5512-614.60-01	TELEPHONE / CELL PHONE/PAGER	362	335	451	500	
					100-5512-614.70-00	UTILITY SERVICES / WATER	2,808	8,250		8,993	
					100-5512-617.20-00	INSURANCE SERVICES / PREMIUMS	9,224	10,000	7,408	10,000	
					100-5513-610.20-00	SEMI-PROFESSIONAL SERVICE / ENTERTAINMENT SERVICE	2,062	6,000	2,344	6,000	
					100-5513-614.60-00	UTILITY SERVICES / TELEPHONE	707	1,575	3,408	6,935	
					100-5513-616.40-00	RENTS / TRANSPORTATION RENTALS	394	1,500	1,245	1,500	
					100-5514-610.20-00	SEMI-PROFESSIONAL SERVICE / ENTERTAINMENT SERVICE	60				
					100-5514-614.60-00	UTILITY SERVICES / TELEPHONE	2,808				
					100-5516-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	962	1,200	140	1,200	
					100-5516-613.10-00	REPAIR & MAINT / REPAIR & MAINT		900		900	
					100-5516-614.20-00	UTILITY SERVICES / ELECTRICITY		550		567	
					100-5516-614.60-00	UTILITY SERVICES / TELEPHONE	1,484	1,199	1,440	1,440	
					100-5516-614.60-01	TELEPHONE / CELL PHONE/PAGER	773	693	892	693	
					100-5516-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS		50		50	
					100-5517-613.10-00	REPAIR & MAINT / REPAIR & MAINT	235	1,500		1,500	
					100-5517-613.30-00	REPAIR & MAINT / HVAC		1,000		1,000	
					100-5517-614.20-00	UTILITY SERVICES / ELECTRICITY		220		227	
					100-5517-614.60-00	UTILITY SERVICES / TELEPHONE	1,577	1,274	1,998	1,998	
					100-5517-614.70-00	UTILITY SERVICES / WATER		4,925		5,368	
					100-5517-618.30-00	MISCELLANEOUS SERVICES / OTHER MISCELLANEOUS SRV	968				
					100-5518-613.10-00	REPAIR & MAINT / REPAIR & MAINT		500	4,871	500	
					100-5518-613.30-00	REPAIR & MAINT / HVAC		1,000		1,000	
					100-5518-614.20-00	UTILITY SERVICES / ELECTRICITY		284		293	
					100-5518-614.60-00	UTILITY SERVICES / TELEPHONE	951	768	923	923	
					100-5518-614.60-01	TELEPHONE / CELL PHONE/PAGER		206		206	
					100-5518-614.70-00	UTILITY SERVICES / WATER		578		630	
					100-5518-618.30-00	MISCELLANEOUS SERVICES / OTHER MISCELLANEOUS SRV	968	1,000		1,000	
					100-5520-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	28,163	68,000	27,180	38,000	
					100-5520-613.10-00	REPAIR & MAINT / REPAIR & MAINT	297	110		110	
					100-5520-613.30-00	REPAIR & MAINT / HVAC	283	1,000		1,000	
					100-5520-614.20-00	UTILITY SERVICES / ELECTRICITY	3,529	18,700		19,261	
					100-5520-614.30-00	UTILITY SERVICES / GAS	2,289	19,910		20,507	
					100-5520-614.60-00	UTILITY SERVICES / TELEPHONE	563	454	546	546	
					100-5520-614.70-00	UTILITY SERVICES / WATER	562	5,692		6,204	
					100-5524-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES		500		500	
					100-5524-613.10-00	REPAIR & MAINT / REPAIR & MAINT		308		300	
					100-5524-613.30-00	REPAIR & MAINT / HVAC		835		800	

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	100	GENERAL	PARKS & REC	SERVICES							
					100-5524-614.20-00	UTILITY SERVICES / ELECTRICITY		4,400		4,532	
					100-5524-614.30-00	UTILITY SERVICES / GAS		550		567	
					100-5524-614.60-00	UTILITY SERVICES / TELEPHONE	483	393	469	469	
					100-5524-616.10-01	EQUIPMENT RENTALS / COPIER LEASE		50			
					100-5528-610.20-00	SEMI-PROFESSIONAL SERVICE / ENTERTAINMENT SERVICE	510	500		500	
					100-5528-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES		1,000		1,000	
					100-5528-614.60-00	UTILITY SERVICES / TELEPHONE	1,122	674	699	699	
					100-5536-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	46,603	52,000	56,684	52,000	
					100-5536-613.10-00	REPAIR & MAINT / REPAIR & MAINT	1,860	350	422	350	
					100-5536-613.30-00	REPAIR & MAINT / HVAC	660	5,924		6,000	
					100-5536-613.90-00	REPAIR & MAINT / REPAIR & MAIN. SERV	11,609	7,656	3,747	7,700	
					100-5536-614.20-00	UTILITY SERVICES / ELECTRICITY	14,114	22,000		22,660	
					100-5536-614.30-00	UTILITY SERVICES / GAS	27,464	22,000		22,660	
					100-5536-614.60-00	UTILITY SERVICES / TELEPHONE	2,035	4,718	1,747	1,747	
					100-5536-614.70-00	UTILITY SERVICES / WATER	5,616	16,500		17,985	
					100-5538-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	34,213	71,000	41,348	30,000	
					100-5538-613.10-00	REPAIR & MAINT / REPAIR & MAINT	297	110		110	
					100-5538-613.30-00	REPAIR & MAINT / HVAC	283	900		900	
					100-5538-614.20-00	UTILITY SERVICES / ELECTRICITY	8,821	7,700		7,931	
					100-5538-614.30-00	UTILITY SERVICES / GAS	2,289	1,650		1,700	
					100-5538-614.60-00	UTILITY SERVICES / TELEPHONE	1,507	1,268	1,234	1,234	
					100-5538-614.70-00	UTILITY SERVICES / WATER	562	770		839	
					100-5540-614.20-00	UTILITY SERVICES / ELECTRICITY	1,996		2,295		
					100-5540-614.30-00	UTILITY SERVICES / GAS	235		298		
					100-5540-614.60-00	UTILITY SERVICES / TELEPHONE	602		493	493	
					100-5540-614.70-00	UTILITY SERVICES / WATER	562				
					100-5542-614.60-00	UTILITY SERVICES / TELEPHONE	63		315	0	
					100-5543-610.20-00	SEMI-PROFESSIONAL SERVICE / ENTERTAINMENT SERVICE	3,381	4,000	2,427	4,000	
					100-5543-613.10-00	REPAIR & MAINT / REPAIR & MAINT		2,320		2,320	
					100-5543-613.30-00	REPAIR & MAINT / HVAC		1,885		1,990	
					100-5543-614.10-00	UTILITY SERVICES / CABLE SERVICES	549	1,482	657	1,500	
					100-5543-614.20-00	UTILITY SERVICES / ELECTRICITY	1,996	5,179	2,057	5,334	
					100-5543-614.30-00	UTILITY SERVICES / GAS	235	953	536	982	
					100-5543-614.60-00	UTILITY SERVICES / TELEPHONE	1,527	1,407	1,254	1,400	
					100-5543-614.70-00	UTILITY SERVICES / WATER	1,123	4,512		4,918	
				SERVICES	Sum		383,246	562,344	217,443	499,088	-11%
				OFFICE EXPENSES	100-5510-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	6,764	4,000	5,255	4,000	
					100-5510-622.10-00	OFFICE / GENERAL OFFICE SUPPLIES			161		
					100-5510-622.30-00	OFFICE / POSTAGE & DELIVERY	4,001	4,068	5,289	4,800	
					100-5512-620.80-00	MAINTENANCE SUPPLIES / SIGN SUPPLIES	327	500	51	500	
					100-5512-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	384	350	401	350	
					100-5512-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL		150	195	150	
					100-5512-622.10-00	OFFICE / GENERAL OFFICE SUPPLIES			23		
					100-5512-622.30-00	OFFICE / POSTAGE & DELIVERY	56	30	58	50	
					100-5513-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	2,336	3,500	2,670	3,500	
					100-5513-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	2,445	3,500	1,722	3,500	
					100-5513-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	688	1,500		1,500	
					100-5513-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES		150		150	
					100-5513-622.30-00	OFFICE / POSTAGE & DELIVERY	1		5		
					100-5516-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	3,229	2,500	3,606	2,500	
					100-5516-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	2,167	2,500	3,183	2,500	
					100-5516-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL		150		150	
					100-5516-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES		50		50	
					100-5516-622.30-00	OFFICE / POSTAGE & DELIVERY	22	100	5	100	
					100-5517-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	3,728	4,200	4,092	4,200	
					100-5517-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	3,411	2,700	4,612	2,700	
					100-5517-622.30-00	OFFICE / POSTAGE & DELIVERY	7		7		
					100-5517-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	268	166	272	166	
					100-5518-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	2,676	3,000	3,395	3,000	
					100-5518-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	2,194	2,500	2,028	2,500	

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	100	GENERAL	PARKS & REC	OFFICE EXPENSES	100-5518-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	268		272	300	
					100-5518-622.30-00	OFFICE / POSTAGE & DELIVERY	2		4		
					100-5520-620.80-00	MAINTENANCE SUPPLIES / SIGN SUPPLIES	505	1,000		1,000	
					100-5520-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES		400		400	
					100-5520-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL		150		150	
					100-5520-622.30-00	OFFICE / POSTAGE & DELIVERY	2	75	0	75	
					100-5524-622.30-00	OFFICE / POSTAGE & DELIVERY	82	20	89	20	
					100-5524-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	268		201		
					100-5528-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	758	800	307	800	
					100-5528-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	5,384	4,700	6,796	5,000	
					100-5528-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL		150		150	
					100-5528-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES		500		500	
					100-5528-622.30-00	OFFICE / POSTAGE & DELIVERY			5		
					100-5536-620.70-01	POOL MAINTENANCE SUPPLIES / CO2	9,038	8,000	12,270	10,000	
					100-5536-620.70-02	POOL MAINTENANCE SUPPLIES / CLORINE	16,918	9,500	15,417	10,000	
					100-5536-620.70-03	POOL MAINTENANCE SUPPLIES / AQUATIC PARTS	1,639	2,000	1,964	2,000	
					100-5536-620.70-05	POOL MAINTENANCE SUPPLIES / MISC CHEMICALS	2,906	6,000	128	6,000	
					100-5536-620.80-00	MAINTENANCE SUPPLIES / SIGN SUPPLIES	500	500		500	
					100-5536-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	8,987	14,000	1,960	24,000	
					100-5536-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	1,757	2,000	421	2,000	
					100-5536-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	960	600	767	600	
					100-5536-622.30-00	OFFICE / POSTAGE & DELIVERY	83	100	145	100	
					100-5538-620.80-00	MAINTENANCE SUPPLIES / SIGN SUPPLIES	500	500		500	
					100-5538-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	2,592	9,000	1,675	9,000	
					100-5538-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL		150		150	
					100-5538-622.30-00	OFFICE / POSTAGE & DELIVERY	21	30	15	30	
					100-5543-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES		100		100	
					100-5543-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	2,740	3,750	3,260	3,750	
					100-5543-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	1,267	1,750	1,999	1,750	
					100-5543-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	196	175		175	
					100-5543-622.30-00	OFFICE / POSTAGE & DELIVERY	8	15	14	15	
					OFFICE EXPENSES Sum		92,087	101,579	84,743	115,431	14%
					OTHER EXPENSES	100-5510-639.30-00	CHARGEBACK / CHARGEBACK	(35,366)	(36,427)	(35,478)	(36,427)
					OTHER EXPENSES Sum		(35,366)	(36,427)	(35,478)	(36,427)	0%
					INTERFUND/ALLOC/TRANSFERS	100-5501-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	19,824	20,418	20,418	
					100-5510-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE				8,973	
					100-5510-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	5,817	5,991	5,991	6,889	
					100-5510-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	3,855	3,970	3,970	7,167	
					100-5512-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	10,876	11,202	11,202	8,973	
					100-5512-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841	2,926	2,850	2,926	
					100-5513-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	1,813	1,867	1,867	2,243	
					100-5513-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841	2,926	2,850	2,926	
					100-5514-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	1,813			0	
					100-5514-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841				
					100-5516-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	9,063	9,334	9,334	17,945	
					100-5516-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841	2,926	2,850	2,926	
					100-5517-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	14,501	14,936	14,936	26,918	
					100-5517-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	4,115	4,238	4,128	4,238	
					100-5518-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	9,063	9,334	9,334	15,702	
					100-5518-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841	2,926	2,850	2,926	
					100-5520-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	9,063	9,334	9,334	11,216	
					100-5520-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841	2,926	2,850	2,926	
					100-5524-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251	7,468	7,468	8,973	
					100-5524-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841	2,926	2,850	2,926	
					100-5528-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	10,876	11,202	11,202	13,459	
					100-5528-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841	2,926	2,850	2,926	
					100-5536-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	10,876	11,202	11,202	13,459	
					100-5536-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841	2,926	2,850	2,926	
					100-5538-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	9,063	9,334	9,334	13,459	
					100-5538-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841	2,926	2,850	2,926	

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Account Type	Fund	Fund Description	Department Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	100	GENERAL	PARKS & REC	INTERFUND/ALLOC/TRANSFERS	100-5540-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE				11,216	
					100-5543-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251	7,468	7,468	8,973	
					100-5543-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841	2,926	2,850	3,000	
				INTERFUND/ALLOC/TRANSFERS Sum			166,371	166,558	165,688	209,137	26%
			PARKS & REC	Sum			1,830,563	2,299,600	1,886,220	2,247,602	-2%
			TRANSFERS	TRANSFERS OUT	100-9999-690.23-10	TRANSFERS OUT TO / STORMWATER ASSESSMENT		71,387	71,387	71,387	
					100-9999-690.40-10	TRANSFERS OUT TO / FISCAL NEUTRALITY FEE		123,683	123,683		
					100-9999-690.51-10	RETIREE OPTIONAL BENEFITS / RETIREE OPTIONAL BENEI	50,000	600,000	600,000		
				TRANSFERS OUT Sum			50,000	795,070	795,070	71,387	
			TRANSFERS	Sum			50,000	795,070	795,070	71,387	-91%
EXPEND Total							12,974,604	16,928,262	15,443,163	14,881,778	-12%
LESS BUDGET BALANCING ITEMS - NON DEPARTMENTAL							80	1,428,530	1,285,433	143,097	-90%
NET EXPENDITURE							12,974,524	15,499,732	14,157,730	14,738,681	-5%

FY 2018-19 Budgeted Revenue & Expenditures Special Revenue Fund

- Landscape & Lighting Districts**
- Storm Water**
- Community Development**
- Development Fee**
- Gas Tax and Measure C/J**
- Solid Water Recycling AB939**
- State COPS AB3229**
- Grants Citywide**

Capital Project Funds

Major Capital Projects

- List of Major Capital Projects/Projects on Hold/Source of Funds**
- Development Impact Fee (DIF)**
- General Public Facilities DIF**
- Police Public Facilities DIF**
- Fire Public Facilities DIF**
- Parks and Recreation Public Facilities DIF**
- Traffic Public Facilities DIF**
- Subregional Transportation Mitigation Program (STMP)**
- Capital Projects: Single Source Funded and Multi Source Funded**

Public Financing Authority (PFA) & Other Lease

- Suntrust**
- PFA 2003B**
- 2009 Series Lease**

Enterprise Funds

- Wastewater**

Internal Service Funds

- Vehicle Replacement**
- Equipment Replacement/Information Technology**
- Facility Maintenance**
- Other Post Employment Benefits (OPEB)**

Trust and Agency Funds

CITY OF HERCULES
FY 2018-19 PROPOSED BUDGET PLAN
NON GENERAL FUND REVENUES (FUNDS 201-740)

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17 ACTUALS	FY17-18 BUDGET	FY17-18 PROJECTION	FY18-19 PROPOSED	% Change from FY17-18 Budget
REVENUE	201	AB 3229 COPS PROGRAM	NON DEPT	NON DEPT	INTERGOVERNMENTAL	201-0000-321.61-00	AB 3229 COPS - SLEF	168,740	100,000	100,000	100,000	
					USE OF MONEY & PROPERTY	201-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS					
	201 Sum							168,740	100,000	100,000	100,000	0%
	220	CITYWIDE L&L DIST 83-2	NON DEPT	NON DEPT	TAXES	220-0000-311.45-02	CITYWDE & NEIGHBRHD ZONES	(1,013)				
					USE OF MONEY & PROPERTY	220-0000-351.00-00	INTEREST INCOME	6,332				
					TRANSFERS IN	220-0000-490.26-20	INVEST-UNREALZD GAIN/LOSS					
			PUBLIC WORKS	ZONE 10-CITY WIDE	MISCELLANEOUS REVENUE	220-5410-311.45-02	TRANSFERS IN/GAS TAX FUND				94,187	
					TRANSFERS IN	220-5410-490.10-00	CITYWDE & NEIGHBRHD ZONES	913,815	949,764	772,028	977,308	
					TAXES	220-5411-311.45-02	INSURANCE REIMBURSE					
				ZONE 1	TRANSFERS IN	220-5410-490.10-00	GENERAL FUND					
				ZONE 1	TAXES	220-5411-311.45-02	CITYWDE & NEIGHBRHD ZONES	45,458				
				ZONE 2	TAXES	220-5411-311.45-02	CITYWDE & NEIGHBRHD ZONES		47,026	38,476	90,373	
				ZONE 2	TAXES	220-5412-311.45-02	CITYWDE & NEIGHBRHD ZONES	69,492				
				ZONE 3 & 4	TAXES	220-5412-311.45-02	CITYWDE & NEIGHBRHD ZONES		71,880	58,811	74,443	
				ZONE 5A	TAXES	220-5413-311.45-02	CITYWDE & NEIGHBRHD ZONES	62,854	65,022	53,200	117,350	
				ZONE 5A	TAXES	220-5414-311.45-02	CITYWDE & NEIGHBRHD ZONES	74,311				
				ZONE 5B	TAXES	220-5414-311.45-02	CITYWDE & NEIGHBRHD ZONES		76,861	62,887	79,604	
				ZONE 5C	TAXES	220-5415-311.45-02	CITYWDE & NEIGHBRHD ZONES	41,728	43,161	35,314	44,702	
				ZONE 6	TAXES	220-5416-311.45-02	CITYWDE & NEIGHBRHD ZONES	7,133	12,891	12,492	15,820	
				ZONE 7	TAXES	220-5417-311.45-02	CITYWDE & NEIGHBRHD ZONES	20,791	21,509	17,590	86,739	
				ZONE 8	TAXES	220-5418-311.45-02	CITYWDE & NEIGHBRHD ZONES	65,791	68,073	55,678	94,256	
				ZONE 9	TAXES	220-5419-311.45-02	CITYWDE & NEIGHBRHD ZONES	159,794	165,272	135,222	171,166	
					TAXES	220-5420-311.45-02	CITYWDE & NEIGHBRHD ZONES	68,313	70,671	57,820	76,318	
	220 Sum							1,534,833	1,592,130	1,299,519	1,922,266	21%
	221	VICTORIA BY THE BAY L&L	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	221-0000-351.00-00	INTEREST INCOME	1,156				
					TRANSFERS IN	221-0000-490.26-20	TRANSFERS IN/GAS TAX FUND				18,903	
			PUBLIC WORKS	2002-1 VBTB NEIGHTBC	TAXES	221-5421-311.45-02	CITYWDE & NEIGHBRHD ZONES	396,059	396,927	335,189	424,274	
					TRANSFERS IN	221-5421-490.10-00	GENERAL FUND					
	221 Sum							397,215	396,927	335,189	443,177	12%
	222	HERCULES VILLAGE L&L DIST	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	222-0000-351.00-00	INTEREST INCOME	1,018				
					TRANSFERS IN	222-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS					
			PUBLIC WORKS	ARTERIAL ROADWAYS	TAXES	222-0000-490.26-20	TRANSFERS IN/GAS TAX FUND				4,250	
					TRANSFERS IN	222-5422-311.45-02	CITYWDE & NEIGHBRHD ZONES	135,961				
					TRANSFERS IN	222-5422-490.10-00	GENERAL FUND					
				HERCULES VILLAGE	TAXES	222-5422-311.45-02	CITYWDE & NEIGHBRHD ZONES		136,255	115,062	145,645	
	222 Sum							136,980	136,255	115,062	149,895	10%
	223	BAYWOOD ASSESS 04-1	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	223-0000-351.00-00	INTEREST INCOME	272				
					TRANSFERS IN	223-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS					
			PUBLIC WORKS	2004-1 BAYWOOD	TAXES	223-0000-490.26-20	TRANSFERS IN/GAS TAX FUND				3,398	
					TRANSFERS IN	223-5423-311.45-02	CITYWDE & NEIGHBRHD ZONES	121,739	125,685	99,604	139,970	
					TRANSFERS IN	223-5423-490.10-00	GENERAL FUND					
	223 Sum							122,010	125,685	99,604	143,368	14%
	224	BAYSIDE ASSESS DIST L&L	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	224-0000-351.00-00	INTEREST INCOME	160				
					TRANSFERS IN	224-0000-490.26-20	TRANSFERS IN/GAS TAX FUND				2,502	
			PUBLIC WORKS	BAYSIDE L&L DIST	TAXES	224-5424-311.45-02	CITYWDE & NEIGHBRHD ZONES	112,486	112,725	85,026	107,623	
					TRANSFERS IN	224-5424-490.10-00	GENERAL FUND					
	224 Sum							112,646	112,725	85,026	110,125	-2%
	225	ARTERIAL ROADWAYS	NON DEPT	NON DEPT	TRANSFERS IN	225-0000-490.22-40	TRANSFERS IN/BAYSIDE ASSESS DIST L&L				11,058	
						225-0000-490.22-30	TRANSFERS IN/BAYWOOD ASSESS 04-1 L&L				2,406	
						225-0000-490.22-00	TRANSFERS IN/CITYWIDE L&L DIST 83-2		184,944	184,944	198,980	
						225-0000-490.26-20	TRANSFERS IN/GAS TAX FUND		7,718	7,718		

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Account Type	Fund REVENUE	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTIO N	PROPOSED	
						225-0000-490.22-20	TRANSFERS IN/HERCULES VILLAGE L&L DIST				2,536	
						225-0000-490.26-30	TRANSFERS IN/MEASURE C		7,718	7,718		
						225-0000-490.22-10	TRANSFERS IN/VICTORIA BY THE BAY L&L				20,730	
						225 Sum			200,380	200,380	235,710	18%
	231	STORMWATER ASSESSMENT	NON DEPT	NON DEPT	TAXES	231-0000-311.55-00	ASSESSMENT FEES	234,885	260,000	261,000	250,000	
					TRANSFERS IN	231-0000-490.10-00	GENERAL FUND		71,387	71,387	71,387	
						231 Sum		234,885	331,387	332,387	321,387	-3%
	241	DIF-GEN PUBLIC FACILITIES	NON DEPT	NON DEPT	USE OF MONEY & PROPER	241-0000-351.00-00	INTEREST INCOME	352				
						241-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS					
			COMMUNITY DEVELOPMENT	BUILDING-INSPECTIO	CHARGES FOR SERVICES	241-5238-362.50-00	DEVELOPMENT IMPACT FEES	12,637	39,400	58,525	37,820	
						241 Sum		12,989	39,400	58,525	37,820	-4%
	242	COMMUNITY DEVELOPMENT FND	NON DEPT	NON DEPT	USE OF MONEY & PROPER	242-0000-351.00-00	INTEREST INCOME	350				
			COMMUNITY DEVELOPMENT	BUILDING-INSPECTIO	CHARGES FOR SERVICES	242-5238-362.45-00	PROPERTY DEVELOPMENT TAX	93,000	82,500	123,000		
						242 Sum		93,350	82,500	123,000		-100%
	243	DEVELOPMENT FEE FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPER	243-0000-351.00-00	INTEREST INCOME	500				
						243-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS					
					TRANSFERS IN	243-0000-490.10-00	GENERAL FUND					
						243 Sum		500				
	244	DIF-POLICE FACILITIES	NON DEPT	NON DEPT	USE OF MONEY & PROPER	244-0000-351.00-00	INTEREST INCOME	542				
			COMMUNITY DEVELOPMENT	BUILDING-INSPECTIO	CHARGES FOR SERVICES	244-5238-362.50-00	DEVELOPMENT IMPACT FEES	78,201	70,000	103,581	16,773	
						244 Sum		78,743	70,000	103,581	16,773	-76%
	246	DIF-FIRE FACILITIES	NON DEPT	NON DEPT	CHARGES FOR SERVICES	246-0000-367.50-00	DEVELOPMENT IMPACT FEE		5,660			
			COMMUNITY DEVELOPMENT	BUILDING-INSPECTIO	CHARGES FOR SERVICES	246-5238-362.50-00	DEVELOPMENT IMPACT FEES	63,431	50,936	137,630		
						246 Sum		63,431	56,596	137,630		-100%
	247	DIF-PARK & REC	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	247-0000-351.00-00	INTEREST INCOME	912	1,175			
						247-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS					
			COMMUNITY DEVELOPMENT	BUILDING-INSPECTIO	CHARGES FOR SERVICES	247-5238-362.50-00	DEVELOPMENT IMPACT FEES	895	81,000	895		
						247 Sum		1,807	82,175	895		-100%
	261	DIF-TRAFFIC FACILITIES	NON DEPT	NON DEPT	USE OF MONEY & PROPER	261-0000-351.00-00	INTEREST INCOME	461				
			COMMUNITY DEVELOPMENT	BUILDING-INSPECTIO	CHARGES FOR SERVICES	261-5238-362.50-00	DEVELOPMENT IMPACT FEES	60,505	54,000	80,145	132,208	
						261 Sum		60,966	54,000	80,145	132,208	145%
	262	STATE GAS TAX FUND	NON DEPT	NON DEPT	TAXES	262-0000-313.01-00	2103		142,963			
						262-0000-313.02-00	2106	94,423	91,827	93,766	94,187	
						262-0000-313.03-00	2107	176,608	186,145	174,150	174,000	
						262-0000-313.04-00	2107.5	5,000	5,000	7,792	6,000	
						262-0000-313.06-00	2105	139,299	144,091	136,069	140,000	
						262-0000-313.07-00	AB2928-TRAFFIC CONGST REL		28,366			
						262-0000-313.08-00	2103	66,168	99,258	100,906	104,000	
						262-0000-313.09-00	ROAD MAINT REHAB ACCT		140,000	140,000	460,000	
					USE OF MONEY & PROPERTY	262-0000-351.00-00	INTEREST INCOME		6,331	6,331	6,300	
					TRANSFERS IN	262-0000-490.10-00	GENERAL FUND					
						262-0000-490.29-50	GRANT FUND	1,735,000				
						262 Sum		2,216,498	843,981	659,015	984,487	17%
	263	MEASURE "C" STREET FUND	NON DEPT	NON DEPT	TAXES	263-0000-312.04-00	RETURN TO SOURCE	411,087	400,817	491,057	378,114	
						263-0000-351.00-00	INTEREST INCOME	1,635	1,871	1,871	1,870	
					TRANSFERS IN	263-0000-490.38-00	TRANSFERS IN FM					
						263 Sum		412,722	402,688	492,928	379,984	-6%

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17 ACTUALS	FY17-18 BUDGET	FY17-18 PROJECTIO N	FY18-19 PROPOSED	% Change from FY17-18 Budget
REVENUE	264	STMP TRAFFIC IMPACT FUND	COMMUNITY DEVELOPMENT	BUILDING-INSPECTIO	CHARGES FOR SERVICES	264-5238-362.55-00	STMP TRAFFIC IMPACT FEES	159,943	142,725			
						264-5238-362.55-01	STMP TRAFF IMPACT FEES I	19,045	16,995			
	264 Sum							178,988	159,720			-100%
	291	AB 939 - JPA FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPER	291-0000-351.00-00	INTEREST INCOME	2,764	178	178	178	
					MISCELLANEOUS REVENUE	291-0000-395.17-00	RECYCLE REVENUE	171,903	180,000	171,868	175,000	
	291 Sum							174,667	180,178	172,046	175,178	-3%
	295	GRANT FUND	NON DEPT	NON DEPT	INTERGOVERNMENTAL	295-0000-321.14-00	FEDERAL/STATE					
						295-0000-321.14-03	STREET LIGHTS-SWIM CTR-CA			(17,871)		
						295-0000-321.16-00	CALTRANS					
						295-0000-321.50-01	RECYCLING	6,592		6,752		
						295-0000-321.50-02	CAPITAL CORRIDOR RAIL STN					
					TRANSFERS IN	295-0000-490.31-10	GRANT FUND		8,600,000	8,600,000		
	295 Sum							6,592	8,600,000	8,588,881		-100%
	340	GRANT FUND / STIP / RIP	NON DEPT CAPITAL PROJECTS	NON DEPT	INTERGOVERNMENTAL	340-0000-321.00-00	STATE/COUNTY					
					TRAFFIC FACILITIES	340-5970-321.00-00	STATE/COUNTY	(225,068)				
	340 Sum							(225,068)				
	341	GRANT FUND / STIP / TE	NON DEPT	NON DEPT	INTERGOVERNMENTAL	341-0000-321.17-00	STIP/TE	483,179				
	341 Sum							483,179				
	342	GRANT FUND / TIGR II	NON DEPT	NON DEPT	INTERGOVERNMENTAL	342-0000-322.11-00	TIGER II	83,150				
	342 Sum							83,150				
	344	MEASURE AA/EBRP	NON DEPT	NON DEPT	INTERGOVERNMENTAL	344-0000-324.02-00	MEASURE AA - EBRP	55,809				
	344 Sum							55,809				
	345	MEASURE WW/EBRP	NON DEPT	NON DEPT	INTERGOVERNMENTAL	345-0000-324.03-00	MEASURE WW - EBRP	235,678	260,018		260,000	
	345 Sum							235,678	260,018		260,000	0%
	346	CCTA MEAS J EXP PLAN	NON DEPT CAPITAL PROJECTS	NON DEPT	INTERGOVERNMENTAL	346-0000-324.04-00	CCTA MEASURE J EXP PLAN	365,208		288,000	60,000	
					TRAFFIC FACILITIES	346-5970-321.00-00	STATE/COUNTY	1,255,210	200,000			
	346 Sum							1,620,419	200,000	288,000	60,000	-70%
	347	CCTA TLC GRANT	NON DEPT	NON DEPT	INTERGOVERNMENTAL	347-0000-324.05-00	CCTA TLC GRANT	222,170			106,000	
	347 Sum							222,170			106,000	
	348	CCTA PBTF	NON DEPT	NON DEPT	INTERGOVERNMENTAL	348-0000-324.06-00	CCTA PBTF	255,906				
	348 Sum							255,906				
	350	STMP-SUB REG TRANS PROJ	NON DEPT	NON DEPT	INTERGOVERNMENTAL	350-0000-322.12-00	FTA/WESTCAT	988,774				
	350 Sum							988,774				
	351	ONE BAY AREA GRANT	NON DEPT	NON DEPT	INTERGOVERNMENTAL	351-0000-321.00-00	STATE/COUNTY	701,957	1,482,200	1,482,200		
	351 Sum							701,957	1,482,200	1,482,200		-100%
	352	TRAFFIC CONGEST RELIEF PR	NON DEPT	NON DEPT	INTERGOVERNMENTAL	352-0000-324.07-00	TRCF	700,000				
	352 Sum							700,000				
	381	ASSMT. DIST 01-1 DEBT SVC	NON DEPT	NON DEPT	TAXES	381-0000-317.10-00	ASSMT DIST. COLLECTIONS	21,964	436,258			
					USE OF MONEY & PROPERTY	381-0000-351.00-00	INTEREST INCOME	3,706	2,211	9,898	9,800	
	381 Sum							25,671	438,469	9,898	9,800	-98%
	382	ASSMT DIST 05-01 DEBT SVC	NON DEPT	NON DEPT	TAXES	382-0000-317.10-00	ASSMT DIST. COLLECTIONS	417,325	461,715	430,000	430,000	
					USE OF MONEY & PROPERTY	382-0000-351.00-00	INTEREST INCOME	841	48	5,282	5,300	
					MISCELLANEOUS REVENUE	382-0000-394.02-00	INVEST-UNREALZD GAIN/LOSS					
							PROCEEDS FROM BONDS	350				
	382 Sum							418,516	461,763	435,282	435,300	-6%
	383	SUNTRUST LEASE	NON DEPT	NON DEPT	USE OF MONEY & PROPER	383-0000-355.02-00	CITY LEASE PAYMENT	205,099	205,098	205,099	205,099	

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change
								ACTUALS	BUDGET	PROJECTIO N	PROPOSED	from FY17-18 Budget
REVENUE	383 Sum							205,099	205,098	205,099	205,099	0%
	387	WATER QUALITY RET BASIN	NON DEPT	NON DEPT	TAXES	387-0000-311.50-00	PROPERTY TAX		44,000	42,000	44,000	
	387 Sum								44,000	42,000	44,000	0%
	401	FISCAL NEUTRALITY	NON DEPT	NON DEPT	USE OF MONEY & PROPER TRANSFERS IN	401-0000-351.00-00 401-0000-490.10-00	INTEREST INCOME GENERAL FUND	7,007	3,133	7,000	7,000	
	401 Sum							7,007	123,683	123,683	7,000	-94%
	420	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPER CHARGES FOR SERVICES	420-0000-351.00-00 420-0000-368.03-00	INTEREST INCOME INVEST-UNREALZD GAIN/LOSS	47,424	24,895	55,866	60,000	
						420-0000-368.09-00	SEWER SERVICE CHARGES	5,626,147	5,767,899	5,700,000	5,800,000	
						420-0000-368.10-00	SEWER CONNECTION FEE	82,926		211,922	27,642	
						420-0000-368.11-00	SEWER FACILITIES FEES	72,441		186,208	35,452	
						420-0000-395.11-00	SEWER LATERAL INSPECTION	16,251	22,971	14,021	10,796	
					MISCELLANEOUS REVENUE	420-0000-399.11-00	REVENUE BOND - PROPOSED	9,251,800		3,364,515	3,364,515	
						420-0000-399.11-00	REVENUE CLEARING ACCOUNT	(9,251,800)		(3,364,515)	(3,364,515)	
					TRANSFERS IN	420-0000-490.10-00	GENERAL FUND					
						420-0000-490.38-00	TRANSFERS IN FM					
						420-0000-490.67-50	2010 PFA WWTP					
	420 Sum							5,845,188	5,815,765	6,168,016	5,933,890	2%
	450	VEHICLE REPLACEMENT FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPER MISCELLANEOUS REVENUE	450-0000-353.00-00 450-0000-395.00-00	PROFIT/LOSS EARNINGS MISCELLANEOUS REVENUE			16,700		
						450-0000-397.00-00	EQUIPMENT REPLACEMENT REV	69,536	71,662	71,662	124,000	
	450 Sum							69,536	71,662	88,362	124,000	73%
	460	EQUIPMENT REPLACEMENT FND	NON DEPT	NON DEPT	MISCELLANEOUS REVENUE	460-0000-395.00-00	MISCELLANEOUS REVENUE	5,594	8,582	4,276		
						460-0000-395.21-00	5% TECHNOLOGY ENHANCEMENT			87		
						460-0000-397.00-00	EQUIPMENT REPLACEMENT REV	565,553	627,369	567,376	888,380	
					TRANSFERS IN	460-0000-490.10-00	GENERAL FUND					
	460 Sum							571,147	635,951	571,739	888,380	40%
	470	FACILITY MAINTENANCE FUND	NON DEPT	NON DEPT	MISCELLANEOUS REVENUE	470-0000-395.00-00	MISCELLANEOUS REVENUE		200,000	61,000		
						470-0000-397.00-00	EQUIPMENT REPLACEMENT REV	346,335	342,456	326,229	682,086	
					TRANSFERS IN	470-0000-490.10-00	GENERAL FUND					
	470 Sum							346,335	542,456	387,229	682,086	26%
	501	TAYLOR WOODROW MAINT LMOD	NON DEPT	NON DEPT	USE OF MONEY & PROPER	501-0000-351.00-00	INTEREST INCOME	215	145		200	
						501-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS					
	501 Sum							215	145		200	38%
	511	GASB 45 OPEB LIABILITY	NON DEPT	NON DEPT	USE OF MONEY & PROPER	511-0000-351.00-00	INTEREST INCOME	(20,979)	175		200	
						511-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS	235,763	225,000	162,335	170,000	
					TRANSFERS IN	511-0000-490.10-00	GENERAL FUND	50,000	50,000	50,000		
	511 Sum							264,784	275,175	212,335	170,200	-38%
	521	REGIONAL WATER QUALITY	NON DEPT	NON DEPT	USE OF MONEY & PROPER	521-0000-351.00-00	INTEREST INCOME	158	107	107	200	
	521 Sum							158	107	107	200	87%
	601	RDA-OPERATING FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPER	601-0000-351.00-00	INTEREST INCOME	3,937	1,837	1,837	2,000	
						601-0000-351.07-00	BUSINESS LOANS	15,817	25,145	14,895	16,000	
					MISCELLANEOUS REVENUE	601-0000-395.00-00	MISCELLANEOUS REVENUE	196,723	172,114			
	601 Sum							216,477	199,096	16,732	18,000	-91%
	614	OWNER PARTICIPATION AGMTS	NON DEPT	NON DEPT	TRANSFERS IN	614-0000-490.61-90	2007 RDA TAB SERIES A	1,880,018	1,880,118	2,869,434	2,039,316	
					TRANSFERS IN	614-0000-490.62-00	TRANSFERS IN			130,000	130,000	

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTIO N	PROPOSED	
REVENUE	614 Sum							1,880,018	1,880,118	2,999,434	2,169,316	15%
	615	RDA TAX ALLOC SERIES 2005	NON DEPT	NON DEPT	USE OF MONEY & PROPER	615-0000-351.00-00	INTEREST INCOME	3,666	30	25,567	28,000	
					MISCELLANEOUS REVENUE	615-0000-394.02-00	PROCEEDS FROM BONDS	72,532	72,532	72,532	72,532	
					TRANSFERS IN	615-0000-490.62-00	TRANSFERS IN	7,460,960				
						615-0000-490.63-00		1,546,663	212,290	212,290		
						615-0000-490.67-20	PFA 03B LEASE REV BONDS			179,503		
					TRANSFERS IN	615-0000-490.62-00	TRANSFERS IN		3,946,405	7,736,671	6,555,000	
						615-0000-490.67-30	TRANSFERS IN			204,519		
	615 Sum							9,083,821	4,231,257	8,431,082	6,655,532	57%
	617	RDA TAX ALLOC 2007 A	NON DEPT	NON DEPT	USE OF MONEY & PROPER	617-0000-351.00-00	INTEREST INCOME	931	90	8,203	9,000	
					TRANSFERS IN	617-0000-490.61-00	TRANSFERS IN FM	681,183				
						617-0000-490.62-00	TRANSFERS IN	503,448				
					TRANSFERS IN	617-0000-490.62-00	TRANSFERS IN		1,006,731	1,248,051	1,004,194	
	617 Sum							1,185,563	1,006,821	1,256,254	1,013,194	1%
	618	RDA TAX ALLOC 2007 B	NON DEPT	NON DEPT	USE OF MONEY & PROPER	618-0000-351.00-00	INTEREST INCOME	895	87	7,459	8,500	
					MISCELLANEOUS REVENUE	618-0000-394.02-00	PROCEEDS FROM BONDS	3,146	3,146	3,146	3,146	
					TRANSFERS IN	618-0000-490.62-00	TRANSFERS IN	880,692				
					TRANSFERS IN	618-0000-490.62-00	TRANSFERS IN		745,688	954,332	741,919	
	618 Sum							884,732	748,921	964,937	753,565	1%
	619	2007 RDA TAB SERIES A	NON DEPT	NON DEPT	USE OF MONEY & PROPER	619-0000-351.00-00	INTEREST INCOME	20,214	10,087	55,635	62,000	
					TRANSFERS IN	619-0000-490.61-50	RDA 2005 TABS	2,620,664	2,635,575	2,635,575	2,609,831	
						619-0000-490.62-00	TRANSFERS IN	1,184,330				
						619-0000-490.63-00	RDA CAPITAL FUND	1,349,580				
						619-0000-490.67-20	PFA 03B LEASE REV BONDS			530,316		
					TRANSFERS IN	619-0000-490.62-00	TRANSFERS IN			1,593,095		
	619 Sum							5,174,788	2,645,662	4,814,621	2,671,831	1%
	620	RETIREMENT OBLIGATION	NON DEPT	NON DEPT	TAXES	620-0000-314.04-00	OBLIGATION RETIREMENT REV	12,562,248	10,908,041	10,908,041	11,000,000	
	620 Sum							12,562,248	10,908,041	10,908,041	11,000,000	1%
	630	RDA - CAPITAL PROJECT FND	NON DEPT	NON DEPT	MISCELLANEOUS REVENUE	630-0000-395.00-00	MISCELLANEOUS REVENUE		250,000			
	630 Sum								250,000			-100%
	640	HOUSING SET-ASIDE OPERATE	NON DEPT	NON DEPT	USE OF MONEY & PROPER	640-0000-351.00-00	INTEREST INCOME	71,263	1,841	2,490	1,917	
						640-0000-351.06-00	LOAN PAYBACK-BRIDGE HSG	3,958	5,951			
						640-0000-351.09-00	HRLM Interest	34,729	74,598	43,051	49,000	
						640-0000-351.11-00	REHAB & BEAUTIFICATION	1,098				
						640-0000-351.12-00	FIRST-TIME HOME BUYER	5,135		10,384	9,801	
					MISCELLANEOUS REVENUE	640-0000-394.12-10	FIRST-TIME HOME BUYER		50,000			
						640-0000-395.00-00	MISCELLANEOUS REVENUE	508	1,196			
	640 Sum							116,691	133,586	55,925	60,718	-55%
	672	2003B DEBT SERVICE PFA	NON DEPT	NON DEPT	USE OF MONEY & PROPER	672-0000-351.00-00	INTEREST INCOME	20		388	299	
						672-0000-355.02-00	CITY LEASE PAYMENT	565,073	567,572	564,508	567,340	
					TRANSFERS IN	672-0000-490.62-00	TRANSFERS IN	157,464				
					TRANSFERS IN	672-0000-490.62-00	TRANSFERS IN			709,820		
	672 Sum							722,556	567,572	1,274,716	567,639	0%
	673	2009 DEBT SERVICE PFA	NON DEPT	NON DEPT	USE OF MONEY & PROPER	673-0000-351.00-00	INTEREST INCOME	10,549	11,722	17,859	18,000	
						673-0000-355.02-00	CITY LEASE PAYMENT	771,098	845,328	862,365	868,044	
					TRANSFERS IN	673-0000-490.62-00	TRANSFERS IN			204,519		
	673 Sum							781,647	857,050	1,084,743	886,044	3%
	675	2010 DEBT SERVICE WWTP	NON DEPT	NON DEPT	USE OF MONEY & PROPER	675-0000-355.02-00	CITY LEASE PAYMENT					
					TRANSFERS IN	675-0000-490.42-00	SEWER ENT. FUND	245,000	260,000	260,000	265,000	
	675 Sum							245,000	260,000	260,000	265,000	2%
	730	HERCULES GOLF CLUB	NON DEPT	NON DEPT	USE OF MONEY & PROPER	730-0000-351.00-00	INTEREST INCOME	171				
	730 Sum							171				

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17 ACTUALS	FY17-18 BUDGET	FY17-18 PROJECTION	FY18-19 PROPOSED	% Change from FY17-18 Budget
REVENUE Total								51,737,902	47,814,476	55,071,248	40,139,371	-16%

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**CITY OF HERCULES
FY 2018-19 PROPOSED BUDGET PLAN
NON GENERAL FUND EXPENDITURES (FUNDS 201-740)**

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	201	AB 3229 COPS PROGRAM	NON DEPT TRANSFERS	NON DEPT TRANSFERS OUT	OTHER EXPENSES TRANSFERS OUT	201-0000-630.90-00	OTHER MISCELLANEOUS EXP	83				
						201-9999-690.10-00	GENERAL FUND	100,000	100,000	100,000	100,000	
	201 Sum							100,083	100,000	100,000	100,000	0%
	220	CITYWIDE L&L DIST 83-2	NON DEPT PUBLIC WORKS	NON DEPT ZONE 10-CITY WIDE	OTHER EXPENSES SALARIES AND BENEFITS	220-0000-630.90-00	OTHER MISCELLANEOUS EXP	1,758				
						220-5410-601.10-00	REGULAR	173,616	180,290	179,005	200,250	
						220-5410-601.30-00	OVERTIME PAY	5,322	5,664	3,338	5,664	
						220-5410-601.44-00	ACTING/INCENTIVE PAY	1,101	525	1,139	6,162	
						220-5410-601.45-00	ADMIN/EXECUTIVE PAY	942	119			
						220-5410-601.46-00	BONUS			8,935		
						220-5410-601.48-00	LONGEVITY PAY	2,615	1,932	2,292	270	
						220-5410-606.02-00	PERS ER CONTRIB	32,355	26,663	37,898	50,004	
						220-5410-606.05-00	PERS SURVIVOR BENEFIT	52	54	47		
						220-5410-606.11-00	MEDICARE	2,475	2,398	2,694	2,838	
						220-5410-606.20-00	DEFER COMP	1,776	1,723	1,927	1,942	
						220-5410-606.21-00	AUTO ALLOWANCE	637		631	648	
						220-5410-606.25-00	EMPLOYER 457 MATCH			1,433	1,866	
						220-5410-606.30-00	EDUCATION INCENTIVE	217	672	211		
						220-5410-606.40-00	HEALTH INSURANCE	26,582	41,239	27,179	34,101	
						220-5410-606.42-00	DENTAL INSURANCE	3,562	4,423	3,856	3,328	
						220-5410-606.43-00	VISION INSURANCE	503	576	541	610	
						220-5410-606.44-00	LIFE INSURANCE	208	201	198	227	
						220-5410-606.45-00	LONG TERM DISABILITY INS	1,426	1,297	5,646	1,781	
						220-5410-606.46-00	ACCIDENTAL DEATH & DISM.	32	33	35	70	
					SERVICES	220-5410-611.40-00	CONSULTING SERVICES	4,925	736	937	736	
						220-5410-613.20-00	GROUNDS REPAIR & MAINT	11,656	12,600	15,614		
						220-5410-613.20-01	CONTRACT LANDSCAPING	140,845	262,139	320,865	308,230	
						220-5410-613.20-02	LANDSCAPING REPAIR/REPLMT	1,401	3,150	4,619		
						220-5410-613.20-03	IRRIGATION REPAIR/REPLACE	5,446	7,100	7,199		
						220-5410-613.20-05	TREE LANDSCAPING IMPROVE	103,274	95,000	58,396	50,000	
						220-5410-613.20-06	FIREBREAK/VEGETATION MGMT		2,356	945		
						220-5410-613.50-00	VEHICLE REPAIRS	455	1,150	831	1,966	
						220-5410-614.20-00	ELECTRICITY	418	827	236	852	
						220-5410-614.20-07	CITY PARKS FACILITIES	32,999	23,168	29,965	24,112	
						220-5410-614.60-01	CELL PHONE/PAGER	928	843	967		
						220-5410-614.70-00	WATER					
						220-5410-614.70-06	LANDSCAPE WATER	72,651	89,619	83,842	103,276	
						220-5410-614.70-07	BACKFLOW VALVE REPLACEMNT	4,248	466			
						220-5410-614.70-08	BACKFLOW TESTING	175	349	453		
						220-5410-615.70-01	ASSESSMENT COLLECTION FEE		5,400		6,561	
						220-5410-616.10-00	EQUIPMENT RENTALS					
					OFFICE EXPENSES	220-5410-620.10-00	ELECTRICAL SUPPLIES	1,189	1,656	1,299		
						220-5410-620.20-00	FUEL & OIL SUPPLIES	4,284	1,920	2,045		
						220-5410-620.50-00	PARKS & LANDSCAPING	2,751	3,482	4,324		
						220-5410-620.90-00	OTHER MISC. MAIN SUPPLIES	28	66			
						220-5410-621.80-00	UNIFORM & SAFETY APPAREL	1,318	3,008	1,091		
					CAPITAL OUTLAY	220-5410-642.10-00	OTHER THAN BLDG & STRUCT	100,364	505,940	19,481	1,288,999	
					INTERFUND/ALLOC/TRANSFERS	220-5410-660.10-00	ADMINISTRATIVE CHARGES	37,704	38,835	38,835	175,230	
						220-5410-661.10-00	INFO SERV CHG ALLOCATE	7,251	7,468	7,468	8,973	
						220-5410-661.20-00	VEHICLE REPLACEMENT CHG	2,628	2,706	2,706		
						220-5410-661.30-00	FAC MAINT CHG ALLOCATE	14,515	14,950	14,950	34,196	
				ZONE 1	SALARIES AND BENEFITS	220-5411-601.10-00	REGULAR	10,543				
						220-5411-601.30-00	OVERTIME PAY	524				
						220-5411-601.44-00	ACTING/INCENTIVE PAY	91				
						220-5411-601.48-00	LONGEVITY PAY	329				
						220-5411-606.02-00	PERS ER CONTRIB	2,309				
						220-5411-606.05-00	PERS SURVIVOR BENEFIT	4				
						220-5411-606.11-00	MEDICARE	168				

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from
								ACTUALS	BUDGET	PROJECTION	PROPOSED	FY17-18 Budget
EXPEND	220	CITYWIDE L&L	PUBLIC WORKS	ZONE 1	SALARIES AND BENEFITS	220-5411-606.30-00	EDUCATION INCENTIVE	24				
						220-5411-606.40-00	HEALTH INSURANCE	2,871				
						220-5411-606.42-00	DENTAL INSURANCE	287				
						220-5411-606.43-00	VISION INSURANCE	40				
						220-5411-606.44-00	LIFE INSURANCE	12				
						220-5411-606.45-00	LONG TERM DISABILITY INS	95				
						220-5411-606.46-00	ACCIDENTAL DEATH & DISM.	3				
					SERVICES	220-5411-611.40-00	CONSULTING SERVICES	6,145				
						220-5411-613.20-00	GROUNDS REPAIR & MAINT	230				
						220-5411-613.20-01	CONTRACT LANDSCAPING	3,271				
						220-5411-613.90-00	REPAIR & MAIN. SERV	309				
						220-5411-614.20-07	CITY PARKS FACILITIES	8,583				
						220-5411-614.70-06	LANDSCAPE WATER	1,822				
						220-5411-615.70-01	ASSESSMENT COLLECTION FEE					
					INTERFUND/ALLOC/TRANSFERS	220-5411-660.10-00	ADMINISTRATIVE CHARGES	4,857				
				ZONE 1	SALARIES AND BENEFITS	220-5411-601.10-00	REGULAR		10,765	11,331	11,507	
						220-5411-601.30-00	OVERTIME PAY		513	369	513	
						220-5411-601.44-00	ACTING/INCENTIVE PAY		238	209	173	
						220-5411-601.46-00	BONUS			704		
						220-5411-601.48-00	LONGEVITY PAY		338	319		
						220-5411-606.02-00	PERS ER CONTRIB		2,619	2,862	3,295	
						220-5411-606.05-00	PERS SURVIVOR BENEFIT		5	4		
						220-5411-606.11-00	MEDICARE		410	189	167	
						220-5411-606.20-00	DEFER COMP					
						220-5411-606.25-00	EMPLOYER 457 MATCH			56	59	
						220-5411-606.30-00	EDUCATION INCENTIVE			23		
						220-5411-606.40-00	HEALTH INSURANCE		4,767	3,155	3,174	
						220-5411-606.42-00	DENTAL INSURANCE		439	305	258	
						220-5411-606.43-00	VISION INSURANCE		59	44	40	
						220-5411-606.44-00	LIFE INSURANCE		16	11	13	
						220-5411-606.45-00	LONG TERM DISABILITY INS		116	104	110	
						220-5411-606.46-00	ACCIDENTAL DEATH & DISM.		4	3	5	
					SERVICES	220-5411-611.40-00	CONSULTING SERVICES		736	990	736	
						220-5411-613.20-00	GROUNDS REPAIR & MAINT		6,300	7,671		
						220-5411-613.20-01	CONTRACT LANDSCAPING		2,708	3,315	6,276	
						220-5411-613.20-06	FIREBREAK/VEGETATION MGMT		716	876	553	
						220-5411-613.90-00	REPAIR & MAIN. SERV		525			
						220-5411-614.20-07	CITY PARKS FACILITIES		12,329	9,027	12,698	
						220-5411-614.70-06	LANDSCAPE WATER		2,673	1,572	3,081	
						220-5411-614.70-07	BACKFLOW VALVE REPLACEMNT		42			
						220-5411-614.70-08	BACKFLOW TESTING		31	40		
						220-5411-615.70-01	ASSESSMENT COLLECTION FEE		950		945	
					CAPITAL OUTLAY	220-5411-642.10-00	OTHER THAN BLDG & STRUCT		2,000		25,953	
					INTERFUND/ALLOC/TRANSFERS	220-5411-660.10-00	ADMINISTRATIVE CHARGES		5,002	5,002	0	
				ZONE 2	SALARIES AND BENEFITS	220-5412-601.10-00	REGULAR	10,543				
						220-5412-601.30-00	OVERTIME PAY	524				
						220-5412-601.44-00	ACTING/INCENTIVE PAY	91				
						220-5412-601.48-00	LONGEVITY PAY	329				
						220-5412-606.02-00	PERS ER CONTRIB	2,309				
						220-5412-606.05-00	PERS SURVIVOR BENEFIT	4				
						220-5412-606.11-00	MEDICARE	168				
						220-5412-606.30-00	EDUCATION INCENTIVE	24				
						220-5412-606.40-00	HEALTH INSURANCE	2,871				
						220-5412-606.42-00	DENTAL INSURANCE	287				
						220-5412-606.43-00	VISION INSURANCE	40				
						220-5412-606.44-00	LIFE INSURANCE	12				
						220-5412-606.45-00	LONG TERM DISABILITY INS	95				
						220-5412-606.46-00	ACCIDENTAL DEATH & DISM.	3				
					SERVICES	220-5412-611.40-00	CONSULTING SERVICES	1,946				
						220-5412-613.20-00	GROUNDS REPAIR & MAINT	411				
						220-5412-613.20-01	CONTRACT LANDSCAPING	12,862				
						220-5412-613.20-06	FIREBREAK/VEGETATION MGMT	1,000				
						220-5412-614.20-07	CITY PARKS FACILITIES	3,671				

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17 ACTUALS	FY17-18 BUDGET	FY17-18 PROJECTION	FY18-19 PROPOSED	% Change from FY17-18 Budget
EXPEND	220	CITYWIDE L&L	PUBLIC WORKS	ZONE 2	SERVICES	220-5412-614.70-06	LANDSCAPE WATER	11,987				
						220-5412-614.70-07	BACKFLOW VALVE REPLACEMNT					
						220-5412-614.70-08	BACKFLOW TESTING					
						220-5412-615.70-01	ASSESSMENT COLLECTION FEE					
					OFFICE EXPENSES	220-5412-620.50-00	PARKS & LANDSCAPING	74				
						220-5412-620.90-00	OTHER MISC. MAIN SUPPLIES	346				
					INTERFUND/ALLOC/TRANSFERS	220-5412-660.10-00	ADMINISTRATIVE CHARGES	3,825				
				ZONE 2	SALARIES AND BENEFITS	220-5412-601.10-00	REGULAR		10,765	11,331	11,507	
						220-5412-601.30-00	OVERTIME PAY		513	369	513	
						220-5412-601.44-00	ACTING/INCENTIVE PAY		238	209	173	
						220-5412-601.46-00	BONUS			704		
						220-5412-601.48-00	LONGEVITY PAY		338	319		
						220-5412-606.02-00	PERS ER CONTRIB		1,914	2,862	3,295	
						220-5412-606.05-00	PERS SURVIVOR BENEFIT			4		
						220-5412-606.11-00	MEDICARE		153	189	167	
						220-5412-606.20-00	DEFER COMP					
						220-5412-606.25-00	EMPLOYER 457 MATCH			56	59	
						220-5412-606.30-00	EDUCATION INCENTIVE			23		
						220-5412-606.40-00	HEALTH INSURANCE	3,483	3,155	3,174		
						220-5412-606.42-00	DENTAL INSURANCE	321	305	258		
						220-5412-606.43-00	VISION INSURANCE	42	44	40		
						220-5412-606.44-00	LIFE INSURANCE	11	11	13		
						220-5412-606.45-00	LONG TERM DISABILITY INS	84	104	110		
						220-5412-606.46-00	ACCIDENTAL DEATH & DISM.	3	3	5		
					SERVICES	220-5412-611.40-00	CONSULTING SERVICES	736	159	736		
						220-5412-613.20-00	GROUNDS REPAIR & MAINT	1,500	1,445			
						220-5412-613.20-01	CONTRACT LANDSCAPING	887	1,086	2,683		
						220-5412-613.20-06	FIREBREAK/VEGETATION MGMT	1,247	582	214		
						220-5412-614.20-07	CITY PARKS FACILITIES	5,863	3,088	6,038		
						220-5412-614.70-06	LANDSCAPE WATER	868	16,756	1,002		
						220-5412-614.70-07	BACKFLOW VALVE REPLACEMNT	127	165			
						220-5412-614.70-08	BACKFLOW TESTING	95				
						220-5412-615.70-01	ASSESSMENT COLLECTION FEE	750			749	
					OFFICE EXPENSES	220-5412-620.90-00	OTHER MISC. MAIN SUPPLIES	350				
					CAPITAL OUTLAY	220-5412-642.10-00	OTHER THAN BLDG & STRUCT	78,837			11,553	
					INTERFUND/ALLOC/TRANSFERS	220-5412-660.10-00	ADMINISTRATIVE CHARGES	3,939	3,939	0		
				ZONE 3 & 4	SALARIES AND BENEFITS	220-5413-601.10-00	REGULAR	11,436	11,677	12,040	12,503	
						220-5413-601.30-00	OVERTIME PAY	642	671	402	671	
						220-5413-601.44-00	ACTING/INCENTIVE PAY	107	453	343	269	
						220-5413-601.46-00	BONUS			768		
						220-5413-601.48-00	LONGEVITY PAY	358	368	347		
						220-5413-606.02-00	PERS ER CONTRIB	2,510	2,077	3,078	3,581	
						220-5413-606.05-00	PERS SURVIVOR BENEFIT	4		4		
						220-5413-606.11-00	MEDICARE	183	186	203	181	
						220-5413-606.20-00	DEFER COMP					
						220-5413-606.25-00	EMPLOYER 457 MATCH			56	59	
						220-5413-606.30-00	EDUCATION INCENTIVE	24		23		
						220-5413-606.40-00	HEALTH INSURANCE	3,119		3,429	3,451	
						220-5413-606.42-00	DENTAL INSURANCE	308	368	327	280	
						220-5413-606.43-00	VISION INSURANCE	43	46	47	44	
						220-5413-606.44-00	LIFE INSURANCE	13	12	12	14	
						220-5413-606.45-00	LONG TERM DISABILITY INS	103	92	113	120	
						220-5413-606.46-00	ACCIDENTAL DEATH & DISM.	3	3	4	5	
					SERVICES	220-5413-611.40-00	CONSULTING SERVICES	6,157	736	597	736	
						220-5413-613.20-00	GROUNDS REPAIR & MAINT	485	525			
						220-5413-613.20-01	CONTRACT LANDSCAPING	1,991	3,117	3,815	4,351	
						220-5413-613.20-06	FIREBREAK/VEGETATION MGMT		1,224	1,498	946	
						220-5413-614.20-07	CITY PARKS FACILITIES	17,553	12,658	16,050	13,037	
						220-5413-614.70-06	LANDSCAPE WATER	5,396	6,381	4,855	7,355	
						220-5413-614.70-07	BACKFLOW VALVE REPLACEMNT		341			
						220-5413-614.70-08	BACKFLOW TESTING		262	340		
						220-5413-615.70-01	ASSESSMENT COLLECTION FEE		900		882	
					OTHER EXPENSES	220-5413-639.30-65	FY 08-09 PD RELOCATION					

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from	
								ACTUALS	BUDGET	PROJECTION	PROPOSED	FY17-18 Budget	
EXPEND	220	CITYWIDE L&L	PUBLIC WORKS	ZONE 3 & 4	CAPITAL OUTLAY	220-5413-642.10-00	OTHER THAN BLDG & STRUCT		2,000			65,016	
					INTERFUND/ALLOC/TRANSFERS	220-5413-660.10-00	ADMINISTRATIVE CHARGES	5,221	5,377	5,377	1,355		
				ZONE 5A	SALARIES AND BENEFITS	220-5414-601.10-00	REGULAR	4,539					
						220-5414-601.30-00	OVERTIME PAY	178					
						220-5414-601.44-00	ACTING/INCENTIVE PAY	73					
						220-5414-601.48-00	LONGEVITY PAY	132					
						220-5414-606.02-00	PERS ER CONTRIB	997					
						220-5414-606.05-00	PERS SURVIVOR BENEFIT	2					
						220-5414-606.11-00	MEDICARE	72					
						220-5414-606.30-00	EDUCATION INCENTIVE	24					
						220-5414-606.40-00	HEALTH INSURANCE	945					
						220-5414-606.42-00	DENTAL INSURANCE	103					
						220-5414-606.43-00	VISION INSURANCE	14					
						220-5414-606.44-00	LIFE INSURANCE	4					
						220-5414-606.45-00	LONG TERM DISABILITY INS	44					
						220-5414-606.46-00	ACCIDENTAL DEATH & DISM.	1					
					SERVICES	220-5414-611.40-00	CONSULTING SERVICES	1,946					
						220-5414-613.20-00	GROUNDNS REPAIR & MAINT	7,766					
						220-5414-613.20-01	CONTRACT LANDSCAPING	10,999					
						220-5414-614.20-07	CITY PARKS FACILITIES	8,715					
						220-5414-614.70-06	LANDSCAPE WATER	10,034					
						220-5414-614.70-07	BACKFLOW VALVE REPLACMNT						
						220-5414-614.70-08	BACKFLOW TESTING						
						220-5414-615.70-01	ASSESSMENT COLLECTION FEE						
					OFFICE EXPENSES	220-5414-620.50-00	PARKS & LANDSCAPING	89					
						220-5414-620.90-00	OTHER MISC. MAIN SUPPLIES	126					
					INTERFUND/ALLOC/TRANSFERS	220-5414-660.10-00	ADMINISTRATIVE CHARGES	3,839					
				ZONE 5A	SALARIES AND BENEFITS	220-5414-601.10-00	REGULAR		4,687	5,006	4,892		
						220-5414-601.30-00	OVERTIME PAY		145	114	145		
						220-5414-601.44-00	ACTING/INCENTIVE PAY			60	66		
						220-5414-601.46-00	BONUS			298			
						220-5414-601.48-00	LONGEVITY PAY		136	128			
						220-5414-606.02-00	PERS ER CONTRIB		796	1,243	1,401		
						220-5414-606.05-00	PERS SURVIVOR BENEFIT		1	2			
						220-5414-606.11-00	MEDICARE		67	83	71		
						220-5414-606.20-00	DEFER COMP						
						220-5414-606.25-00	EMPLOYER 457 MATCH			56	59		
						220-5414-606.30-00	EDUCATION INCENTIVE			23			
						220-5414-606.40-00	HEALTH INSURANCE		25	1,039	1,045		
						220-5414-606.42-00	DENTAL INSURANCE		1,144	110	86		
						220-5414-606.43-00	VISION INSURANCE		112	16	15		
						220-5414-606.44-00	LIFE INSURANCE		15	4	5		
						220-5414-606.45-00	LONG TERM DISABILITY INS		4	45	47		
						220-5414-606.46-00	ACCIDENTAL DEATH & DISM.		40	1	2		
					SERVICES	220-5414-611.40-00	CONSULTING SERVICES		736	157	736		
						220-5414-613.20-00	GROUNDNS REPAIR & MAINT		12,600	135,000			
						220-5414-613.20-01	CONTRACT LANDSCAPING		5,240	6,414	6,922		
						220-5414-614.20-07	CITY PARKS FACILITIES		7,142	8,370	7,356		
						220-5414-614.70-06	LANDSCAPE WATER		9,279	14,011	10,681		
						220-5414-614.70-07	BACKFLOW VALVE REPLACMNT		420				
						220-5414-614.70-08	BACKFLOW TESTING		315	409			
						220-5414-615.70-01	ASSESSMENT COLLECTION FEE		311			309	
					CAPITAL OUTLAY	220-5414-642.10-00	OTHER THAN BLDG & STRUCT					135,000	
					INTERFUND/ALLOC/TRANSFERS	220-5414-660.10-00	ADMINISTRATIVE CHARGES		3,954	3,954	2,675		
				ZONE 5B	SALARIES AND BENEFITS	220-5415-601.10-00	REGULAR	4,539	4,687	5,006	4,892		
						220-5415-601.30-00	OVERTIME PAY	178	145	114	145		
						220-5415-601.44-00	ACTING/INCENTIVE PAY	73		60	66		
						220-5415-601.46-00	BONUS			298			
						220-5415-601.48-00	LONGEVITY PAY	132	136	128			
						220-5415-606.02-00	PERS ER CONTRIB	997	832	1,243	1,401		
						220-5415-606.05-00	PERS SURVIVOR BENEFIT	2	1	2			
						220-5415-606.11-00	MEDICARE	72	67	83	71		
						220-5415-606.20-00	DEFER COMP						

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget	
								ACTUALS	BUDGET	PROJECTION	PROPOSED		
EXPEND	220	CITYWIDE L&L	PUBLIC WORKS	ZONE 5B	SALARIES AND BENEFITS	220-5415-606.25-00	EMPLOYER 457 MATCH				56	59	
						220-5415-606.30-00	EDUCATION INCENTIVE	24			23		
						220-5415-606.40-00	HEALTH INSURANCE	945	1,166		1,039	1,045	
						220-5415-606.42-00	DENTAL INSURANCE	103	115		110	86	
						220-5415-606.43-00	VISION INSURANCE	14	15		16	15	
						220-5415-606.44-00	LIFE INSURANCE	4	4		4	5	
						220-5415-606.45-00	LONG TERM DISABILITY INS	44	39		45	47	
						220-5415-606.46-00	ACCIDENTAL DEATH & DISM.	1	1		1	2	
					SERVICES	220-5415-611.40-00	CONSULTING SERVICES	1,946	736		159	736	
						220-5415-613.20-00	GROUNDS REPAIR & MAINT	638	1,000		537		
						220-5415-613.20-01	CONTRACT LANDSCAPING	5,069	270		330	1,098	
						220-5415-614.20-07	CITY PARKS FACILITIES	3,949			4,250	0	
						220-5415-614.70-06	LANDSCAPE WATER	7,469			8,833		
						220-5415-614.70-07	BACKFLOW VALVE REPLACEMNT		297				
						220-5415-614.70-08	BACKFLOW TESTING		222		288		
						220-5415-615.70-01	ASSESSMENT COLLECTION FEE		267			267	
					OFFICE EXPENSES	220-5415-620.50-00	PARKS & LANDSCAPING	164					
					CAPITAL OUTLAY	220-5415-642.10-00	OTHER THAN BLDG & STRUCT		6,468			0	
					INTERFUND/ALLOC/TRANSFERS	220-5415-660.10-00	ADMINISTRATIVE CHARGES	2,141	2,205		2,205	1,135	
				ZONE 5C	SALARIES AND BENEFITS	220-5416-601.10-00	REGULAR	4,539	4,687		5,006	4,892	
						220-5416-601.30-00	OVERTIME PAY	178	145		114	145	
						220-5416-601.44-00	ACTING/INCENTIVE PAY	73			60	66	
						220-5416-601.46-00	BONUS				298		
						220-5416-601.48-00	LONGEVITY PAY	132	136		128		
						220-5416-606.02-00	PERS ER CONTRIB	997	836		1,243	1,401	
						220-5416-606.05-00	PERS SURVIVOR BENEFIT	2	1		2		
						220-5416-606.11-00	MEDICARE	72	71		83	71	
						220-5416-606.20-00	DEFER COMP						
						220-5416-606.25-00	EMPLOYER 457 MATCH				56	59	
						220-5416-606.30-00	EDUCATION INCENTIVE	24			23		
						220-5416-606.40-00	HEALTH INSURANCE	945	1,245		1,039	1,045	
						220-5416-606.42-00	DENTAL INSURANCE	103	126		110	86	
						220-5416-606.43-00	VISION INSURANCE	14	17		16	15	
						220-5416-606.44-00	LIFE INSURANCE	4	4		4	5	
						220-5416-606.45-00	LONG TERM DISABILITY INS	44	41		45	47	
						220-5416-606.46-00	ACCIDENTAL DEATH & DISM.	1	2		1	2	
					SERVICES	220-5416-611.40-00	CONSULTING SERVICES	3,625	736		335	736	
						220-5416-613.20-01	CONTRACT LANDSCAPING	6,175					
						220-5416-614.20-07	CITY PARKS FACILITIES	2,982	1,040		2,864	1,071	
						220-5416-614.70-06	LANDSCAPE WATER	20,231			19,690		
						220-5416-615.70-01	ASSESSMENT COLLECTION FEE		291			289	
					CAPITAL OUTLAY	220-5416-642.10-00	OTHER THAN BLDG & STRUCT		1,953			135	
					INTERFUND/ALLOC/TRANSFERS	220-5416-660.10-00	ADMINISTRATIVE CHARGES	1,934	1,992		1,992	1,087	
				ZONE 6	SALARIES AND BENEFITS	220-5417-601.10-00	REGULAR	11,436	11,677		12,040	10,369	
						220-5417-601.30-00	OVERTIME PAY	642	671		402	671	
						220-5417-601.44-00	ACTING/INCENTIVE PAY	107	453		343	269	
						220-5417-601.46-00	BONUS				768		
						220-5417-601.48-00	LONGEVITY PAY	358	368		347		
						220-5417-606.02-00	PERS ER CONTRIB	2,510	2,171		3,078	2,970	
						220-5417-606.05-00	PERS SURVIVOR BENEFIT	4	4		4		
						220-5417-606.11-00	MEDICARE	183	186		203	150	
						220-5417-606.20-00	DEFER COMP						
						220-5417-606.25-00	EMPLOYER 457 MATCH				56	59	
						220-5417-606.30-00	EDUCATION INCENTIVE	24	25		23		
						220-5417-606.40-00	HEALTH INSURANCE	3,119	4,113		3,429	2,682	
						220-5417-606.42-00	DENTAL INSURANCE	308	374		327	217	
						220-5417-606.43-00	VISION INSURANCE	43	51		47	36	
						220-5417-606.44-00	LIFE INSURANCE	13	13		12	12	
						220-5417-606.45-00	LONG TERM DISABILITY INS	103	97		113	99	
						220-5417-606.46-00	ACCIDENTAL DEATH & DISM.	3	3		4	4	
					SERVICES	220-5417-611.40-00	CONSULTING SERVICES	6,949	736		160	736	
						220-5417-613.20-00	GROUNDS REPAIR & MAINT	240	7,500		7,000		
						220-5417-613.20-01	CONTRACT LANDSCAPING	1,065	1,475		1,805	4,111	

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	220	CITYWIDE L&L	PUBLIC WORKS	ZONE 6	SERVICES	220-5417-613.20-06	FIREBREAK/VEGETATION MGMT		596	729	460	
						220-5417-614.20-07	CITY PARKS FACILITIES	6,030	5,181	5,545	5,336	
						220-5417-614.70-06	LANDSCAPE WATER	1,210	790	4,045	912	
						220-5417-614.70-07	BACKFLOW VALVE REPLACMNT		42			
						220-5417-614.70-08	BACKFLOW TESTING		31	40		
						220-5417-615.70-01	ASSESSMENT COLLECTION FEE		980		981	
					OFFICE EXPENSES	220-5417-620.90-00	OTHER MISC. MAIN SUPPLIES	11	50			
					CAPITAL OUTLAY	220-5417-642.10-00	OTHER THAN BLDG & STRUCT		2,000		18,009	
					INTERFUND/ALLOC/TRANSFERS	220-5417-660.10-00	ADMINISTRATIVE CHARGES	4,566	4,702	4,702	0	
				ZONE 7	SALARIES AND BENEFITS	220-5418-601.10-00	REGULAR	9,502	9,710	9,907	10,369	
						220-5418-601.30-00	OVERTIME PAY	526	566	287	566	
						220-5418-601.44-00	ACTING/INCENTIVE PAY	107	453	343	269	
						220-5418-601.46-00	BONUS			636		
						220-5418-601.48-00	LONGEVITY PAY	295	303	286		
						220-5418-606.02-00	PERS ER CONTRIB	2,088	1,818	2,544	2,970	
						220-5418-606.05-00	PERS SURVIVOR BENEFIT	3	4	3		
						220-5418-606.11-00	MEDICARE	152	156	168	150	
						220-5418-606.20-00	DEFER COMP					
						220-5418-606.25-00	EMPLOYER 457 MATCH			56	59	
						220-5418-606.30-00	EDUCATION INCENTIVE	24	25	23		
						220-5418-606.40-00	HEALTH INSURANCE	2,424	3,196	2,665	2,682	
						220-5418-606.42-00	DENTAL INSURANCE	237	287	252	217	
						220-5418-606.43-00	VISION INSURANCE	33	38	36	36	
						220-5418-606.44-00	LIFE INSURANCE	10	10	10	12	
						220-5418-606.45-00	LONG TERM DISABILITY INS	86	81	94	99	
						220-5418-606.46-00	ACCIDENTAL DEATH & DISM.	2	2	3	4	
					SERVICES	220-5418-611.40-00	CONSULTING SERVICES	8,501	736	65	736	
						220-5418-613.20-01	CONTRACT LANDSCAPING	1,501				
						220-5418-613.20-06	FIREBREAK/VEGETATION MGMT		1,000	1,224	1,030	
						220-5418-614.20-07	CITY PARKS FACILITIES	15,443	11,855	14,859	12,210	
						220-5418-614.70-06	LANDSCAPE WATER	8,374		14,651		
						220-5418-614.70-07	BACKFLOW VALVE REPLACMNT		170			
						220-5418-614.70-08	BACKFLOW TESTING		127	165		
						220-5418-615.70-01	ASSESSMENT COLLECTION FEE		1,105		1,103	
					CAPITAL OUTLAY	220-5418-642.10-00	OTHER THAN BLDG & STRUCT		46,868		38,343	
					INTERFUND/ALLOC/TRANSFERS	220-5418-660.10-00	ADMINISTRATIVE CHARGES	5,910	6,087	6,087	0	
				ZONE 8	SALARIES AND BENEFITS	220-5419-601.10-00	REGULAR	9,502	9,710	9,907	10,369	
						220-5419-601.30-00	OVERTIME PAY	526	566	287	566	
						220-5419-601.44-00	ACTING/INCENTIVE PAY	107	453	343	269	
						220-5419-601.46-00	BONUS			636		
						220-5419-601.48-00	LONGEVITY PAY	295	303	286		
						220-5419-606.02-00	PERS ER CONTRIB	2,088	1,818	2,544	2,970	
						220-5419-606.05-00	PERS SURVIVOR BENEFIT	3	4	3		
						220-5419-606.11-00	MEDICARE	152	156	168	150	
						220-5419-606.20-00	DEFER COMP					
						220-5419-606.25-00	EMPLOYER 457 MATCH			56	56	
						220-5419-606.30-00	EDUCATION INCENTIVE	24	25	23		
						220-5419-606.40-00	HEALTH INSURANCE	2,424	3,196	2,665	2,682	
						220-5419-606.42-00	DENTAL INSURANCE	237	287	252	217	
						220-5419-606.43-00	VISION INSURANCE	33	38	36	36	
						220-5419-606.44-00	LIFE INSURANCE	10	10	10	12	
						220-5419-606.45-00	LONG TERM DISABILITY INS	86	81	94	99	
						220-5419-606.46-00	ACCIDENTAL DEATH & DISM.	2	2	3	4	
					SERVICES	220-5419-611.40-00	CONSULTING SERVICES	2,865	736	159	736	
						220-5419-613.20-00	GROUPS REPAIR & MAINT	3,310	3,675	954		
						220-5419-613.20-01	CONTRACT LANDSCAPING	9,800	7,763	9,502	10,459	
						220-5419-613.20-06	FIREBREAK/VEGETATION MGMT	10,000	14,910	16,884	12,360	
						220-5419-614.20-07	CITY PARKS FACILITIES	49,895	37,739	48,394	38,871	
						220-5419-614.20-08	IRRIGATION CONTROLLER SVC	340	300	322		
						220-5419-614.70-06	LANDSCAPE WATER	26,491	5,271	34,429	6,076	
						220-5419-614.70-07	BACKFLOW VALVE REPLACMNT		420			
						220-5419-614.70-08	BACKFLOW TESTING		315	409		
						220-5419-615.70-01	ASSESSMENT COLLECTION FEE		1,300		1,298	

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	220	CITYWIDE L&L	PUBLIC WORKS	ZONE 8	OFFICE EXPENSES	220-5419-620.90-00	OTHER MISC. MAIN SUPPLIES	145	572			
					CAPITAL OUTLAY	220-5419-642.10-00	OTHER THAN BLDG & STRUCT				40,000	
					INTERFUND/ALLOC/TRANSFERS	220-5419-660.10-00	ADMINISTRATIVE CHARGES	9,642	9,931	9,931		0
				ZONE 9	SALARIES AND BENEFITS	220-5420-601.10-00	REGULAR	10,338	10,518	10,821	11,320	
						220-5420-601.30-00	OVERTIME PAY	642	671	402	671	
						220-5420-601.44-00	ACTING/INCENTIVE PAY	101	453	343	269	
						220-5420-601.46-00	BONUS			698		
						220-5420-601.48-00	LONGEVITY PAY	325	334	315		
						220-5420-606.02-00	PERS ER CONTRIB	2,273	1,968	2,783	3,242	
						220-5420-606.05-00	PERS SURVIVOR BENEFIT	4	4	4		
						220-5420-606.11-00	MEDICARE	166	168	183	164	
						220-5420-606.20-00	DEFER COMP					
						220-5420-606.25-00	EMPLOYER 457 MATCH			28	30	
						220-5420-606.30-00	EDUCATION INCENTIVE	24	25	23		
						220-5420-606.40-00	HEALTH INSURANCE	2,888	3,807	3,174	3,194	
						220-5420-606.42-00	DENTAL INSURANCE	285	345	302	259	
						220-5420-606.43-00	VISION INSURANCE	39	46	43	41	
						220-5420-606.44-00	LIFE INSURANCE	12	12	12	13	
						220-5420-606.45-00	LONG TERM DISABILITY INS	91	86	102	108	
						220-5420-606.46-00	ACCIDENTAL DEATH & DISM.	3	3	3	5	
					SERVICES	220-5420-611.40-00	CONSULTING SERVICES	7,649	736	103	736	
						220-5420-613.20-00	GROUPS REPAIR & MAINT	1,000	3,000	303		
						220-5420-613.20-01	CONTRACT LANDSCAPING	2,476	500	612	1,313	
						220-5420-613.20-06	FIREBREAK/VEGETATION MGMT		913	1,119	706	
						220-5420-614.20-07	CITY PARKS FACILITIES	28,536	22,453	28,989	23,126	
						220-5420-614.20-08	IRRIGATION CONTROLLER SVC	110		104		
						220-5420-614.70-06	LANDSCAPE WATER	17,299	902	31,281	1,040	
						220-5420-614.70-07	BACKFLOW VALVE REPLACMNT		212	171		
						220-5420-614.70-08	BACKFLOW TESTING		159	206		
						220-5420-615.70-01	ASSESSMENT COLLECTION FEE		924		924	
					OFFICE EXPENSES	220-5420-620.90-00	OTHER MISC. MAIN SUPPLIES					
					INTERFUND/ALLOC/TRANSFERS	220-5420-660.10-00	ADMINISTRATIVE CHARGES	5,093	5,245	5,245	0	
				ARTERIAL ROADWAYS	SERVICES	220-5422-613.20-00	GROUPS REPAIR & MAINT		2,500			
						220-5422-613.20-01	CONTRACT LANDSCAPING		52,140	32,652		
						220-5422-614.20-07	CITY PARKS FACILITIES		54,140		0	
						220-5422-614.70-06	LANDSCAPE WATER		91,600			
				TRANSFERS	TRANSFERS OUT	220-9999-690-22-50	TRANSFERS OUT/ARTERIALS				198,980	
	220 Sum							1,380,923	2,131,078	1,635,278	3,225,637	51%
	221	VICTORIA BY THE BAY L&L	NON DEPT PUBLIC WORKS	NON DEPT	OTHER EXPENSES	221-0000-630.90-00	OTHER MISCELLANEOUS EXP	318				
				ZONE 10-CITY WIDE	SERVICES	221-5410-614.20-07	CITY PARKS FACILITIES		22,643	38,555	23,690	
				2002-1 VBTB NEIGHTBC	SALARIES AND BENEFITS	221-5421-601.10-00	REGULAR	42,553	39,453	44,696	48,680	
						221-5421-601.30-00	OVERTIME PAY	1,938	1,932	1,962	1,932	
						221-5421-601.44-00	ACTING/INCENTIVE PAY	197	16	292	342	
						221-5421-601.45-00	ADMIN/EXECUTIVE PAY	29				
						221-5421-601.46-00	BONUS			2,715		
						221-5421-601.48-00	LONGEVITY PAY	1,275	856	1,261		
						221-5421-606.02-00	PERS ER CONTRIB	8,968	7,742	10,848	13,137	
						221-5421-606.05-00	PERS SURVIVOR BENEFIT	18	17	17		
						221-5421-606.11-00	MEDICARE	615	600	679	686	
						221-5421-606.20-00	DEFER COMP	44	101	96	96	
						221-5421-606.21-00	AUTO ALLOWANCE	24		47	48	
						221-5421-606.25-00	EMPLOYER 457 MATCH			164	179	
						221-5421-606.30-00	EDUCATION INCENTIVE	102	105	100		
						221-5421-606.40-00	HEALTH INSURANCE	7,595	13,545	8,250	8,202	
						221-5421-606.42-00	DENTAL INSURANCE	864	1,348	955	718	
						221-5421-606.43-00	VISION INSURANCE	133	159	149	197	
						221-5421-606.44-00	LIFE INSURANCE	59	61	55	66	
						221-5421-606.45-00	LONG TERM DISABILITY INS	363	353	381	439	
						221-5421-606.46-00	ACCIDENTAL DEATH & DISM.	12	13	14	23	
					SERVICES	221-5421-611.40-00	CONSULTING SERVICES	5,829	4,046	10	4,046	
						221-5421-613.20-00	GROUPS REPAIR & MAINT	6,793	90,478	85,173		
						221-5421-613.20-01	CONTRACT LANDSCAPING	86,688	135,911	166,359		

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from
								ACTUALS	BUDGET	PROJECTION	PROPOSED	FY17-18 Budget
EXPEND	221	VICTORIA BY THE	PUBLIC WORKS	2002-1 VBTB NEIGHTBC	SERVICES	221-5421-613.20-02	LANDSCAPING REPAIR/REPLMT	14,487	20,000	1,247		
						221-5421-613.20-03	IRRIGATION REPAIR/REPLACE	19,891	20,000	13,685	178,983	
						221-5421-613.50-00	VEHICLE REPAIRS		553	45		
						221-5421-614.20-07	CITY PARKS FACILITIES	14,447				
						221-5421-614.60-00	TELEPHONE	663	500	643	650	
						221-5421-614.70-06	LANDSCAPE WATER	113,155	101,534	137,035	111,180	
						221-5421-614.70-07	BACKFLOW VALVE REPLACMNT		1,272	2,045		
						221-5421-614.70-08	BACKFLOW TESTING		954		17,850	
						221-5421-615.70-01	ASSESSMENT COLLECTION FEE		822		887	
					OFFICE EXPENSES	221-5421-620.10-00	ELECTRICAL SUPPLIES	350	800			
						221-5421-620.20-00	FUEL & OIL SUPPLIES		950			
						221-5421-620.30-00	HARDWARE SUPPLIES	576	1,000	369	1,613	
						221-5421-620.50-00	PARKS & LANDSCAPING	857	1,850	1,116		
						221-5421-620.90-00	OTHER MISC. MAIN SUPPLIES		40			
						221-5421-621.80-00	UNIFORM & SAFETY APPAREL		1,450			
					OTHER EXPENSES	221-5421-639.30-66	PROJ FUNDED P/R					
					CAPITAL OUTLAY	221-5421-642.10-00	OTHER THAN BLDG & STRUCT	17,365				
					INTERFUND/ALLOOC/TRANSFERS	221-5421-660.10-00	ADMINISTRATIVE CHARGES	5,080	5,232	5,232	22,438	
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	221-9999-690-22-50	TRANSFERS OUT/ARTERIALS				41,461	
	221 Sum							351,287	476,336	524,193	477,543	0%
	222	HERCULES VILLAGE L&L DIST	NON DEPT PUBLIC WORKS	NON DEPT ZONE 10-CITY WIDE	OTHER EXPENSES SERVICES	222-0000-630.90-00	OTHER MISCELLANEOUS EXP	459				
				ARTERIAL ROADWAYS	SALARIES AND BENEFITS	222-5410-614.20-07	CITY PARKS FACILITIES	2,966		1,447	14,392	
						222-5422-601.10-00	REGULAR	17,447				
						222-5422-601.30-00	OVERTIME PAY	1,079				
						222-5422-601.44-00	ACTING/INCENTIVE PAY	197				
						222-5422-601.45-00	ADMIN/EXECUTIVE PAY	29				
						222-5422-601.48-00	LONGEVITY PAY	509				
						222-5422-606.02-00	PERS ER CONTRIB	3,546				
						222-5422-606.05-00	PERS SURVIVOR BENEFIT	6				
						222-5422-606.11-00	MEDICARE	228				
						222-5422-606.20-00	DEFER COMP	44				
						222-5422-606.21-00	AUTO ALLOWANCE	24				
						222-5422-606.30-00	EDUCATION INCENTIVE	102				
						222-5422-606.40-00	HEALTH INSURANCE	3,360				
						222-5422-606.42-00	DENTAL INSURANCE	400				
						222-5422-606.43-00	VISION INSURANCE	58				
						222-5422-606.44-00	LIFE INSURANCE	20				
						222-5422-606.45-00	LONG TERM DISABILITY INS	146				
						222-5422-606.46-00	ACCIDENTAL DEATH & DISM.	4				
					SERVICES	222-5422-611.40-00	CONSULTING SERVICES	5,371				
						222-5422-613.20-00	GROUPS REPAIR & MAINT	18,799				
						222-5422-613.20-01	CONTRACT LANDSCAPING	28,896				
						222-5422-614.20-07	CITY PARKS FACILITIES					
						222-5422-614.60-00	TELEPHONE	293				
						222-5422-614.70-06	LANDSCAPE WATER	28,231				
						222-5422-614.70-08	BACKFLOW TESTING					
						222-5422-615.70-01	ASSESSMENT COLLECTION FEE					
					OFFICE EXPENSES	222-5422-620.10-00	ELECTRICAL SUPPLIES	200				
						222-5422-620.50-00	PARKS & LANDSCAPING	582				
						222-5422-620.90-00	OTHER MISC. MAIN SUPPLIES	158				
					OTHER EXPENSES	222-5422-639.30-66	PROJ FUNDED P/R					
					INTERFUND/ALLOOC/TRANSFERS	222-5422-660.10-00	ADMINISTRATIVE CHARGES	1,385				
				HERCULES VILLAGE	SALARIES AND BENEFITS	222-5422-601.10-00	REGULAR		17,945	20,454	19,535	
						222-5422-601.30-00	OVERTIME PAY		1,043	823	1,043	
						222-5422-601.44-00	ACTING/INCENTIVE PAY			292	342	
						222-5422-601.45-00	ADMIN/EXECUTIVE PAY		18			
						222-5422-601.46-00	BONUS			1,052		
						222-5422-601.48-00	LONGEVITY PAY		518	519		
						222-5422-606.02-00	PERS ER CONTRIB		3,224	4,776	5,154	
						222-5422-606.05-00	PERS SURVIVOR BENEFIT			7		
						222-5422-606.11-00	MEDICARE		216	276	282	

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17 ACTUALS	FY17-18 BUDGET	FY17-18 PROJECTION	FY18-19 PROPOSED	% Change from FY17-18 Budget
EXPEND	222	HERCULES	PUBLIC WORKS	HERCULES VILLAGE	SALARIES AND BENEFITS	222-5422-606.20-00	DEFER COMP		101	96	96	
						222-5422-606.21-00	AUTO ALLOWANCE			47	48	
						222-5422-606.25-00	EMPLOYER 457 MATCH			164	179	
						222-5422-606.30-00	EDUCATION INCENTIVE		100	100		
						222-5422-606.40-00	HEALTH INSURANCE		5,805	3,743	3,667	
						222-5422-606.42-00	DENTAL INSURANCE		568	436	310	
						222-5422-606.43-00	VISION INSURANCE		70	67	64	
						222-5422-606.44-00	LIFE INSURANCE		23	23	23	
						222-5422-606.45-00	LONG TERM DISABILITY INS		148	169	172	
						222-5422-606.46-00	ACCIDENTAL DEATH & DISM.		4	5	7	
					SERVICES	222-5422-611.40-00	CONSULTING SERVICES		4,046	10	4,046	
						222-5422-613.20-00	GROUPS REPAIR & MAINT		34,301	40,179		
						222-5422-613.20-01	CONTRACT LANDSCAPING		45,302	55,451	61,661	
						222-5422-613.50-00	VEHICLE REPAIRS		176			
						222-5422-614.20-07	CITY PARKS FACILITIES		13,973			
						222-5422-614.60-00	TELEPHONE			285	285	
						222-5422-614.60-01	CELL PHONE/PAGER		138			
						222-5422-614.70-06	LANDSCAPE WATER		40,974	39,770	45,071	
						222-5422-614.70-07	BACKFLOW VALVE REPLACMNT		127			
						222-5422-614.70-08	BACKFLOW TESTING		95			
						222-5422-615.70-01	ASSESSMENT COLLECTION FEE		421		420	
					OFFICE EXPENSES	222-5422-620.10-00	ELECTRICAL SUPPLIES		270		920	
						222-5422-620.20-00	FUEL & OIL SUPPLIES		310			
						222-5422-620.50-00	PARKS & LANDSCAPING		620	553		
						222-5422-620.90-00	OTHER MISC. MAIN SUPPLIES		100			
						222-5422-621.80-00	UNIFORM & SAFETY APPAREL		500			
					INTERFUND/ALLOC/TRANSFERS	222-5422-660.10-00	ADMINISTRATIVE CHARGES		1,426	1,426	11,266	
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	222-9999-690-22-50	TRANSFERS OUT/ARTERIALS				2,536	
	222 Sum							114,541	172,562	172,167	171,520	-1%
	223	BAYWOOD ASSESS 04-1	NON DEPT PUBLIC WORKS	NON DEPT ZONE 10-CITY WIDE 2004-1 BAYWOOD	OTHER EXPENSES	223-0000-630.90-00	OTHER MISCELLANEOUS EXP		11			
					SERVICES	223-5410-614.20-07	CITY PARKS FACILITIES		144	118	3,528	
					SALARIES AND BENEFITS	223-5423-601.10-00	REGULAR	28,125	28,779	28,147	24,917	
						223-5423-601.30-00	OVERTIME PAY	1,229	1,175	845	1,175	
						223-5423-601.44-00	ACTING/INCENTIVE PAY	224	436	452	360	
						223-5423-601.45-00	ADMIN/EXECUTIVE PAY	29	18			
						223-5423-601.46-00	BONUS			1,746		
						223-5423-601.48-00	LONGEVITY PAY	777	688	679		
						223-5423-606.02-00	PERS ER CONTRIB	5,833	5,209	6,700	6,655	
						223-5423-606.05-00	PERS SURVIVOR BENEFIT	10	10	9		
						223-5423-606.11-00	MEDICARE	442	435	464	358	
						223-5423-606.20-00	DEFER COMP	44	101	96	96	
						223-5423-606.21-00	AUTO ALLOWANCE	24		47	48	
						223-5423-606.25-00	EMPLOYER 457 MATCH			164	179	
						223-5423-606.30-00	EDUCATION INCENTIVE		71	70		
						223-5423-606.40-00	HEALTH INSURANCE	6,139	8,938	6,858	5,324	
						223-5423-606.42-00	DENTAL INSURANCE	624	817	693	442	
						223-5423-606.43-00	VISION INSURANCE	89	107	101	87	
						223-5423-606.44-00	LIFE INSURANCE	35	37	31	30	
						223-5423-606.45-00	LONG TERM DISABILITY INS	236	232	240	222	
						223-5423-606.46-00	ACCIDENTAL DEATH & DISM.	7	7	7	10	
					SERVICES	223-5423-611.40-00	CONSULTING SERVICES	5,473	4,046	10	4,046	
						223-5423-613.20-00	GROUPS REPAIR & MAINT	5,831	24,839	15,231	2,406	
						223-5423-613.20-01	CONTRACT LANDSCAPING	20,560	34,196	41,857	51,287	
						223-5423-613.50-00	VEHICLE REPAIRS		128			
						223-5423-614.20-07	CITY PARKS FACILITIES		3,426			
						223-5423-614.60-01	CELL PHONE/PAGER		95			
						223-5423-614.70-06	LANDSCAPE WATER	9,883	18,162	16,504	20,931	
						223-5423-614.70-07	BACKFLOW VALVE REPLACMNT		42			
						223-5423-614.70-08	BACKFLOW TESTING		31			
						223-5423-615.70-01	ASSESSMENT COLLECTION FEE		311		311	
					OFFICE EXPENSES	223-5423-620.10-00	ELECTRICAL SUPPLIES		200		723	
						223-5423-620.20-00	FUEL & OIL SUPPLIES		215			

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17 ACTUALS	FY17-18 BUDGET	FY17-18 PROJECTION	FY18-19 PROPOSED	% Change from FY17-18 Budget
EXPEND	223	BAYWOOD	PUBLIC WORKS	2004-1 BAYWOOD	OFFICE EXPENSES	223-5423-620.50-00	PARKS & LANDSCAPING		500			
						223-5423-620.90-00	OTHER MISC. MAIN SUPPLIES	235				
						223-5423-621.80-00	UNIFORM & SAFETY APPAREL		400			
						223-5423-643.20-00	ABOVE \$5,000 IN VALUE				23,529	
					CAPITAL OUTLAY	223-5423-642.10-00	OTHER THAN BLDG & STRUCT				20,000	
					INTERFUND/ALLOC/TRANSFERS	223-5423-660.10-00	ADMINISTRATIVE CHARGES	489	503	503	11,436	
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	223-9999-690-22-50	TRANSFERS OUT/ARTERIALS				2,406	
	223 Sum							86,566	134,154	121,574	180,506	
	224	BAYSIDE ASSESS DIST L&L	NON DEPT PUBLIC WORKS	NON DEPT ZONE 10-CITY WIDE	OTHER EXPENSES SERVICES	224-0000-630.90-00	OTHER MISCELLANEOUS EXP	(162)				
						224-5410-613.20-01	CONTRACT LANDSCAPING	(1,204)				
						224-5410-613.50-00	VEHICLE REPAIRS		92			
						224-5410-614.20-00	ELECTRICITY	182		328		
						224-5410-614.20-07	CITY PARKS FACILITIES				10,460	
						224-5410-614.60-01	CELL PHONE/PAGER		69			
						224-5410-614.70-07	BACKFLOW VALVE REPLACEMNT		85			
						224-5410-614.70-08	BACKFLOW TESTING		64			
					OFFICE EXPENSES	224-5410-620.10-00	ELECTRICAL SUPPLIES		140			
						224-5410-620.20-00	FUEL & OIL SUPPLIES		160			
						224-5410-620.50-00	PARKS & LANDSCAPING		310			
						224-5410-621.80-00	UNIFORM & SAFETY APPAREL		250			
				BAYSIDE L&L DIST	SALARIES AND BENEFITS	224-5424-601.10-00	REGULAR	14,239	14,491	14,650	15,978	
						224-5424-601.30-00	OVERTIME PAY	784	715	380	715	
						224-5424-601.44-00	ACTING/INCENTIVE PAY	221		428	342	
						224-5424-601.45-00	ADMIN/EXECUTIVE PAY	29	397			
						224-5424-601.46-00	BONUS			827		
						224-5424-601.48-00	LONGEVITY PAY	338	18	279		
						224-5424-601.75-00	OTHER COMPENSATION		292			
						224-5424-606.02-00	PERS ER CONTRIB	2,823	2,645	3,330	4,135	
						224-5424-606.05-00	PERS SURVIVOR BENEFIT	5	7	4		
						224-5424-606.11-00	MEDICARE	228	224	242	230	
						224-5424-606.20-00	DEFER COMP	44	101	96	96	
						224-5424-606.21-00	AUTO ALLOWANCE	24		47	48	
						224-5424-606.25-00	EMPLOYER 457 MATCH			164	179	
						224-5424-606.30-00	EDUCATION INCENTIVE	72	71	70		
						224-5424-606.40-00	HEALTH INSURANCE	2,561	3,681	2,959	2,879	
						224-5424-606.42-00	DENTAL INSURANCE	269	332	310	240	
						224-5424-606.43-00	VISION INSURANCE	38	45	45	51	
						224-5424-606.44-00	LIFE INSURANCE	17	19	16	19	
						224-5424-606.45-00	LONG TERM DISABILITY INS	117	120	121	138	
						224-5424-606.46-00	ACCIDENTAL DEATH & DISM.	3	3	3	6	
					SERVICES	224-5424-611.40-00	CONSULTING SERVICES	6,380	4,046	10	4,046	
						224-5424-613.20-00	GROUPS REPAIR & MAINT	859	5,000	6,070		
						224-5424-613.20-01	CONTRACT LANDSCAPING	15,652	18,500	22,184	24,055	
						224-5424-613.20-03	IRRIGATION REPAIR/REPLACE	3,515				
						224-5424-614.20-00	ELECTRICITY	162	10,155			
						224-5424-614.70-06	LANDSCAPE WATER	16,954	4,245	27,212	4,627	
						224-5424-615.70-01	ASSESSMENT COLLECTION FEE		507		507	
					INTERFUND/ALLOC/TRANSFERS	224-5424-660.10-00	ADMINISTRATIVE CHARGES	3,144	3,238	3,238	9,827	
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	224-9999-690-22-50	TRANSFERS OUT/ARTERIALS				11,058	
	224 Sum							67,294	70,022	83,012	89,636	28%
	225	ARTERIAL ROADWAYS	PUBLIC WORKS	ARTERIAL ROADWAYS	SERVICES	225-5425-613.20-00	GROUPS REPAIR & MAINT		2,500	2,500	2,500	
						225-5425-613.20-01	CONTRACT LANDSCAPING		52,140	87,819	52,140	
						225-5425-614.20-07	CITY PARKS FACILITIES		54,140	17,019	54,140	
						225-5425-614.70-06	LANDSCAPE WATER		91,600	11,710	91,600	
					INTERFUND/ALLOC/TRANSFERS	224-5425-660.10-00	ADMINISTRATIVE CHARGES				2,635	
	225 Sum								200,380	119,048	203,015	1%
	231	STORMWATER ASSESSMENT	NON DEPT PUBLIC WORKS	NON DEPT STORMWATER	OTHER EXPENSES SALARIES AND BENEFITS	231-0000-630.90-00	OTHER MISCELLANEOUS EXP	(250)				
						231-5465-601.10-00	REGULAR	93,505	96,114	102,044	102,263	
						231-5465-601.30-00	OVERTIME PAY	2,452	2,627	1,574	2,627	
						231-5465-601.44-00	ACTING/INCENTIVE PAY	441	1,590	1,284	1,054	

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	231	STORMWATER	PUBLIC WORKS	STORMWATER	SALARIES AND BENEFITS	231-5465-601.45-00	ADMIN/EXECUTIVE PAY	310				
						231-5465-601.46-00	BONUS			6,077		
						231-5465-601.48-00	LONGEVITY PAY	2,196	2,253	2,196	270	
						231-5465-606.02-00	PERS ER CONTRIB	19,916	17,024	24,957	28,952	
						231-5465-606.05-00	PERS SURVIVOR BENEFIT	29	27	29		
						231-5465-606.11-00	MEDICARE	1,386	1,390	1,590	1,466	
						231-5465-606.20-00	DEFER COMP	536	553	607	635	
						231-5465-606.21-00	AUTO ALLOWANCE	242		234	240	
						231-5465-606.25-00	EMPLOYER 457 MATCH			1,321	1,386	
						231-5465-606.30-00	EDUCATION INCENTIVE	102	100	100		
						231-5465-606.40-00	HEALTH INSURANCE	19,510	26,793	21,359	23,315	
						231-5465-606.42-00	DENTAL INSURANCE	2,351	2,932	2,482	2,057	
						231-5465-606.43-00	VISION INSURANCE	324	383	357	312	
						231-5465-606.44-00	LIFE INSURANCE	107	107	107	112	
						231-5465-606.45-00	LONG TERM DISABILITY INS	837	793	912	967	
						231-5465-606.46-00	ACCIDENTAL DEATH & DISM.	18	19	23	36	
					SERVICES	231-5465-611.40-00	CONSULTING SERVICES	22,595	30,000	15,000	40,000	
						231-5465-611.90-00	PROFESSIONAL SERVICES	68,718	90,000	90,000	90,000	
						231-5465-613.20-07	CATCH BASIN CLEAN OUT		12,000	12,000	12,000	
						231-5465-613.20-08	REFUGIO VALLEY LAKE CLEAN	11,454	13,000	12,495	13,000	
						231-5465-613.50-00	VEHICLE REPAIRS	65	450	65	450	
						231-5465-614.60-00	TELEPHONE	1,611	1,155	1,564	1,300	
					OFFICE EXPENSES	231-5465-620.20-00	FUEL & OIL SUPPLIES	4,284	5,000	2,045	2,500	
					INTERFUND/ALLOC/TRANSFERS	231-5465-660.10-00	ADMINISTRATIVE CHARGES	16,761	17,263	16,815	17,263	
						231-5465-661.30-00	FAC MAINT CHG ALLOCATE	9,334	9,614	9,614	16,791	
	231 Sum							278,834	331,187	326,847	358,996	8%
	241	DIF-GEN PUBLIC FACILITIES	NON DEPT	NON DEPT	SERVICES	241-0000-611.90-00	PROFESSIONAL SERVICES					
					OTHER EXPENSES	241-0000-630.90-00	OTHER MISCELLANEOUS EXP	337				
			CITY MANAGER	CITY MANAGER	SALARIES AND BENEFITS	241-4115-601.10-00	REGULAR	17,135	17,877	16,484	17,325	
						241-4115-601.45-00	ADMIN/EXECUTIVE PAY	468				
						241-4115-601.46-00	BONUS					
						241-4115-606.02-00	PERS ER CONTRIB	3,557	5,617	4,015	4,725	
						241-4115-606.05-00	PERS SURVIVOR BENEFIT	2		2		
						241-4115-606.11-00	MEDICARE	247		237	239	
						241-4115-606.20-00	DEFER COMP	673		659	660	
						241-4115-606.21-00	AUTO ALLOWANCE	188		175	180	
						241-4115-606.40-00	HEALTH INSURANCE	1,739		1,911	1,922	
						241-4115-606.42-00	DENTAL INSURANCE	212		225	157	
						241-4115-606.43-00	VISION INSURANCE	25		27	20	
						241-4115-606.44-00	LIFE INSURANCE	18		20	15	
						241-4115-606.45-00	LONG TERM DISABILITY INS	155		3,269	158	
			CAPITAL PROJECTS	CAPITAL PROJECTS-0	CAPITAL OUTLAY	241-5990-641.10-00	PARKS REPAIRS		150,050			
					INTERFUND/ALLOC/TRANSFERS	241-4115-660.10-00	ADMINISTRATIVE CHARGES				7,080	
	241 Sum							24,753	173,544	27,024	32,481	-81%
	242	COMMUNITY DEVELOPMENT FND	NON DEPT	NON DEPT	OTHER EXPENSES	242-0000-630.90-00	OTHER MISCELLANEOUS EXP	228				
			CAPITAL PROJECTS	P&R FACILITIES-EQUIP	CAPITAL OUTLAY	242-5951-644.90-04	EMERGENCY RADIO EQUIP	38,438	75,000	88,357		
					INTERFUND/ALLOC/TRANSFERS	242-5951-660.10-00	ADMINISTRATIVE CHARGES					
	242 Sum							38,666	75,000	88,357		
	243	DEVELOPMENT FEE FUND	NON DEPT	NON DEPT	OTHER EXPENSES	243-0000-630.90-00	OTHER MISCELLANEOUS EXP	420				
			CITY MANAGER	CITY MANAGER	SALARIES AND BENEFITS	243-4115-601.10-00	REGULAR	17,135	18,096	16,484	17,325	
						243-4115-601.45-00	ADMIN/EXECUTIVE PAY	468	165			
						243-4115-601.46-00	BONUS					
						243-4115-606.02-00	PERS ER CONTRIB	3,557	3,148	4,015	4,725	
						243-4115-606.05-00	PERS SURVIVOR BENEFIT	2	2	2		
						243-4115-606.11-00	MEDICARE	247	259	237	239	
						243-4115-606.20-00	DEFER COMP	673	725	659	660	
						243-4115-606.21-00	AUTO ALLOWANCE	188	57	175	180	

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	243	DEVELOPMENT	CITY MANAGER	CITY MANAGER	SALARIES AND BENEFITS	243-4115-606.40-00	HEALTH INSURANCE	1,739	1,760	1,911	1,922	
						243-4115-606.42-00	DENTAL INSURANCE	212	230	225	157	
						243-4115-606.43-00	VISION INSURANCE	25	27	27	20	
						243-4115-606.44-00	LIFE INSURANCE	18	18	20	15	
						243-4115-606.45-00	LONG TERM DISABILITY INS	155	157	3,269	158	
					SERVICES	243-4115-611.90-00	PROFESSIONAL SERVICES	9,855				
					INTERFUND/ALLOC/TRANSFERS	243-4115-660.10-00	ADMINISTRATIVE CHARGES				4,154	
	243 Sum							34,691	24,644	27,024	29,555	20%
	244	DIF-POLICE FACILITIES	NON DEPT	NON DEPT	OTHER EXPENSES	244-0000-630.90-00	OTHER MISCELLANEOUS EXP	126				
	244 Sum							126				
	246	DIF-FIRE FACILITIES	NON DEPT	NON DEPT	OTHER EXPENSES	246-0000-630.90-00	OTHER MISCELLANEOUS EXP	66				
			OTHER	ADMINISTRATION	SERVICES	246-3005-618.20-00	OTHER GOVT AGENCY CHARGES	69,243				
			COMMUNITY DEVELOPMENT	BUILDING-INSPECTIO	SERVICES	246-5238-618.20-00	OTHER GOVT AGENCY CHARGES		56,595			
	246 Sum							69,309	56,595			-100%
	247	DIF-PARK & REC	NON DEPT	NON DEPT	OTHER EXPENSES	247-0000-630.90-00	OTHER MISCELLANEOUS EXP	1,127				
			OTHER	ADMINISTRATION	CAPITAL OUTLAY	247-3005-641.10-00	PARKS REPAIRS	211,393	200,720			
					INTERFUND/ALLOC/TRANSFERS	247-3005-660.10-00	ADMINISTRATIVE CHARGES					
	247 Sum							212,520	200,720			-100%
	261	DIF-TRAFFIC FACILITIES	NON DEPT	NON DEPT	OTHER EXPENSES	261-0000-630.90-00	OTHER MISCELLANEOUS EXP	792				
			OTHER	ADMINISTRATION	INTERFUND/ALLOC/TRANSFERS	261-5433-660.10-00	ADMINISTRATIVE CHARGES				268	
	261 Sum							792			268	
	262	STATE GAS TAX FUND	NON DEPT	NON DEPT	OTHER EXPENSES	262-0000-630.90-00	OTHER MISCELLANEOUS EXP	5,963				
			COMMUNITY DEVELOPMENT	BUSINESS & REGIONA	SALARIES AND BENEFITS	262-5235-601.12-00	REGULAR PART-TIME		10,000			
			PUBLIC WORKS	STREETS FACILITY	SALARIES AND BENEFITS	262-5432-601.10-00	REGULAR	98,345	100,683	106,959	125,329	
						262-5432-601.30-00	OVERTIME PAY	2,343	2,392	1,674	2,392	
						262-5432-601.44-00	ACTING/INCENTIVE PAY	336	1,192	924	698	
						262-5432-601.45-00	ADMIN/EXECUTIVE PAY	621				
						262-5432-601.46-00	BONUS			6,394		
						262-5432-601.48-00	LONGEVITY PAY	1,777	1,597	1,718	360	
						262-5432-606.02-00	PERS ER CONTRIB	20,729	17,560	25,819	32,245	
						262-5432-606.05-00	PERS SURVIVOR BENEFIT	30	29	29		
						262-5432-606.11-00	MEDICARE	1,495	1,478	1,711	1,784	
						262-5432-606.20-00	DEFER COMP	1,073	1,106	1,215	1,271	
						262-5432-606.21-00	AUTO ALLOWANCE	484		468	480	
						262-5432-606.25-00	EMPLOYER 457 MATCH			1,800	1,884	
						262-5432-606.30-00	EDUCATION INCENTIVE	72	71	70		
						262-5432-606.40-00	HEALTH INSURANCE	18,714	24,669	20,575	25,416	
						262-5432-606.42-00	DENTAL INSURANCE	2,428	2,951	2,577	2,268	
						262-5432-606.43-00	VISION INSURANCE	331	391	365	357	
						262-5432-606.44-00	LIFE INSURANCE	127	127	127	134	
						262-5432-606.45-00	LONG TERM DISABILITY INS	852	807	938	1,178	
						262-5432-606.46-00	ACCIDENTAL DEATH & DISM.	17	18	21	44	
					SERVICES	262-5432-611.90-00	PROFESSIONAL SERVICES	320,163	400,000	285,079	225,000	
						262-5432-613.10-08	TRAFFIC SIGNALS	25,224	40,000	25,056	25,000	
						262-5432-613.20-00	GROUPS REPAIR & MAINT	5,771	15,000	5,623	15,000	
						262-5432-614.20-09	TRAFFIC SIGNALS	10,033	11,000	9,334	11,000	
					OFFICE EXPENSES	262-5432-620.01-00	ASPHALT & OTHER ST SUPPLY	16,251	19,000	5,060	15,000	
					CAPITAL OUTLAY	262-5432-642.05-20	STREET MAINTENANCE PROGRM	355,016	680,000	786,288	1,000,000	
						262-5432-642.05-21	TRAFFIC SIGNAL MAIN & REP	2,530	2,500	2,485	2,500	
						262-5432-643.20-00	ABOVE \$5,000 IN VALUE			38,961		
					INTERFUND/ALLOC/TRANSFERS	262-5432-660.10-00	ADMINISTRATIVE CHARGES	27,487	28,311	27,576	50,822	
						262-5432-661.10-00	INFO SERV CHG ALLOCATE	7,251	7,468	7,468	8,973	
						262-5432-661.20-00	VEHICLE REPLACEMENT CHG	9,394	9,675	9,675		
						262-5432-661.30-00	FAC MAINT CHG ALLOCATE	18,369	18,920	18,920	34,060	
		CAPITAL PROJECTS	TRAFFIC FACILITIES	TRAFFIC FACILITIES	CAPITAL OUTLAY	262-5970-641.05-04	HERCULES RAIL STATION	177,636		43,547		
		TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	TRANSFERS OUT	262-9999-690.63-00	CAPITAL PROJECTS					

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	262	STATE GAS TAX	TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	262-9999-690.22-00	TRANSFERS OUT/CITYWIDE L&L DIST 83-2				94,187	
						262-9999-690.22-10	TRANSFERS OUT/VICTORIA BY THE BAY L&L				9,451	
						262-9999-690.22-20	TRANSFERS OUT/HERCULES VILLAGE L&L DIST				4,250	
						262-9999-690.22-30	TRANSFERS OUT/BAYWOOD ASSESS 04-1 L&L				3,398	
						262-9999-690.22-40	TRANSFERS OUT/BAYSIDE ASSESS DIST L&L				2,502	
	262 Sum							1,130,861	1,396,945	1,438,453	1,696,983	21%
	263	MEASURE "C" STREET FUND	NON DEPT PUBLIC WORKS	NON DEPT STREETS FACILITY	OTHER EXPENSES SALARIES AND BENEFITS	263-0000-630.90-00	OTHER MISCELLANEOUS EXP	884				
						263-5432-601.10-00	REGULAR	94,262	96,419	102,464	124,007	
						263-5432-601.30-00	OVERTIME PAY	2,249	2,366	1,626	2,366	
						263-5432-601.44-00	ACTING/INCENTIVE PAY	336	1,192	924	698	
						263-5432-601.45-00	ADMIN/EXECUTIVE PAY	621				
						263-5432-601.46-00	BONUS			6,126		
						263-5432-601.48-00	LONGEVITY PAY	1,774	1,595	1,675	360	
						263-5432-606.02-00	PERS ER CONTRIB	19,866	16,820	24,716	30,068	
						263-5432-606.05-00	PERS SURVIVOR BENEFIT	27	26	26		
						263-5432-606.11-00	MEDICARE	1,435	1,418	1,640	1,762	
						263-5432-606.20-00	DEFER COMP	1,073	1,106	1,215	1,595	
						263-5432-606.21-00	AUTO ALLOWANCE	484		468	600	
						263-5432-606.25-00	EMPLOYER 457 MATCH			1,800	2,290	
						263-5432-606.30-00	EDUCATION INCENTIVE	72	71	70		
						263-5432-606.40-00	HEALTH INSURANCE	16,396	21,615	18,027	22,576	
						263-5432-606.42-00	DENTAL INSURANCE	2,191	2,662	2,325	2,030	
						263-5432-606.43-00	VISION INSURANCE	298	351	328	322	
						263-5432-606.44-00	LIFE INSURANCE	119	119	120	128	
						263-5432-606.45-00	LONG TERM DISABILITY INS	816	773	898	1,163	
						263-5432-606.46-00	ACCIDENTAL DEATH & DISM.	15	16	19	36	
					SERVICES	263-5432-611.90-00	PROFESSIONAL SERVICES	118,383	150,000	177,269	75,000	
					CAPITAL OUTLAY	263-5432-642.05-20	STREET MAINTENANCE PROGRM	224,823	450,000	512,441	300,000	
						263-5432-643.20-00	ABOVE \$5,000 IN VALUE	7,999	15,000	25,974		
					INTERFUND/ALLOC/TRANSFERS	263-5432-660.10-00	ADMINISTRATIVE CHARGES	11,436	11,779	11,473	34,235	
						263-5432-661.10-00	INFO SERV CHG ALLOCATE	7,251	7,468	7,468	8,973	
	263 Sum							512,810	780,796	899,093	608,209	-22%
	264	STMP TRAFFIC IMPACT FUND	NON DEPT COMMUNITY DEVELOPMENT	NON DEPT BUILDING-INSPECTION	OTHER EXPENSES SERVICES	264-0000-630.90-00	OTHER MISCELLANEOUS EXP	181				
						264-5238-618.20-00	OTHER GOVT AGENCY CHARGES	214,383	159,720			
	264 Sum							214,564	159,720			-100%
	291	AB 939 - JPA FUND	NON DEPT PARKS & REC	NON DEPT ADMINISTRATION	OTHER EXPENSES CAPITAL OUTLAY	291-0000-630.90-00	OTHER MISCELLANEOUS EXP	133				
						291-5510-643.20-00	ABOVE \$5,000 IN VALUE	5,862	180,000	228,571	100,000	
						291-5510-660.10-00	ADMINISTRATIVE CHARGES				2,439	
	291 Sum							5,995	180,000	228,571	102,439	-43%
	295	GRANT FUND	NON DEPT TRANSFERS	NON DEPT TRANSFERS OUT	OTHER EXPENSES TRANSFERS OUT	295-0000-630.90-00	OTHER MISCELLANEOUS EXP	410				
						295-9999-690.26-20	STATE GAS TAX FUND	1,735,000				
						295-9999-690.63-00	CAPITAL PROJECTS					
	295 Sum							1,735,410				
	311	CITY CAPITAL PROJECTS	TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	311-9999-690.29-50	GRANT FUND		8,600,000	8,600,000		
	311 Sum								8,600,000	8,600,000		-100%
	340	GRANT FUND / STIP / RIP	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	340-5970-641.05-04	HERCULES RAIL STATION	3,007,592				
	340 Sum							3,007,592				
	341	GRANT FUND / STIP / TE	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	341-5970-641.05-04	HERCULES RAIL STATION	492,565				
	341 Sum							492,565				
	342	GRANT FUND / TIGR II	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	342-5970-641.05-04	HERCULES RAIL STATION	83,150				
	342 Sum							83,150				
	344	MEASURE AA/EBRP	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	344-5970-641.05-04	HERCULES RAIL STATION	38,276				
	344 Sum							38,276				

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED	
EXPEND	345	MEASURE WW/EBRP	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	345-5970-641.05-04	HERCULES RAIL STATION	164,943	260,018		260,000	
	345 Sum							164,943	260,018		260,000	0%
	346	CCTA MEAS J EXP PLAN	NON DEPT CAPITAL PROJECTS	NON DEPT TRAFFIC FACILITIES	SERVICES CAPITAL OUTLAY	346-0000-611.90-00	PROFESSIONAL SERVICES		10,000			
	346 Sum							1,564,905	200,000	60,000	60,000	-71%
	347	CCTA TLC GRANT	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	347-5970-641.05-04	CCTA TLC GRANT	204,457			106,000	
	347 Sum							204,457			106,000	
	348	CCTA PBTF	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	348-5970-641.05-04	HERCULES RAIL STATION	237,938				
	348 Sum							237,938				
	349	SAFETEA LU	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	349-5970-641.05-04	HERCULES RAIL STATION	889				
	349 Sum							889				
	350	STMP-SUB REG TRANS PROJ	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	350-5970-641.05-04	HERCULES RAIL STATION	759,444			236	
	350 Sum							759,444			236	
	351	ONE BAY AREA GRANT	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	351-5970-641.05-04	HERCULES RAIL STATION	701,957	1,590,334	1,482,200		
	351 Sum							701,957	1,590,334	1,482,200		-100%
	352	TRAFFIC CONGEST RELIEF PR	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	352-5970-641.05-04	HERCULES RAIL STATION	681,686				
	352 Sum							681,686				
	380	ASSMT. DIST 91-1 DEBT SVC	NON DEPT	NON DEPT	OTHER EXPENSES	380-0000-630.90-00	OTHER MISCELLANEOUS EXP	311				
	380 Sum							311				
	381	ASSMT. DIST 01-1 DEBT SVC	NON DEPT OTHER	NON DEPT DEBT SERVICE	OTHER EXPENSES DEBT SERVICE	381-0000-630.90-00	OTHER MISCELLANEOUS EXP	632				
						381-3010-650.10-00	PRINCIPAL PAYMENTS	850,000				
						381-3010-650.20-00	INTEREST PAYMENTS	25,288				
						381-3010-650.40-01	TRUSTEE FEES					
						381-3010-650.40-02	ADMINISTRATOR FEES	7,183		6,799	13,000	
					INTERFUND/ALOC/TRANSFERS	381-3010-660.10-00	ADMINISTRATIVE CHARGES				562	
	381 Sum							883,103		6,799	13,562	
	382	ASSMT DIST 05-01 DEBT SVC	NON DEPT OTHER	NON DEPT DEBT SERVICE	OTHER EXPENSES DEBT SERVICE	382-0000-630.90-00	OTHER MISCELLANEOUS EXP	357				
						382-3010-650.10-00	PRINCIPAL PAYMENTS	160,000	170,000	2,363,636	175,000	
						382-3010-650.20-00	INTEREST PAYMENTS	259,318	251,808	273,320	243,785	
						382-3010-650.40-01	TRUSTEE FEES					
						382-3010-650.40-02	ADMINISTRATOR FEES	1,650		2,143	1,650	
					INTERFUND/ALOC/TRANSFERS	382-3010-660.10-00	ADMINISTRATIVE CHARGES				5,642	
	382 Sum							421,325	421,808	2,639,099	426,077	1%
	383	SUNTRUST LEASE	OTHER	DEBT SERVICE	DEBT SERVICE	383-3010-650.10-00	PRINCIPAL PAYMENTS	153,144	153,144	160,473	168,153	
						383-3010-650.20-00	INTEREST PAYMENTS	51,955	51,955	44,626	36,945	
						383-3010-650.40-01	TRUSTEE FEES					
					INTERFUND/ALOC/TRANSFERS	383-3010-660.10-00	ADMINISTRATIVE CHARGES				2,767	
	383 Sum							205,099	205,099	205,099	207,865	
	387	WATER QUALITY RET BASIN	PUBLIC WORKS	STREETS FACILITY	SERVICES	387-5432-611.90-00	PROFESSIONAL SERVICES		12,852	13,000	40,000	
	387 Sum								12,852	13,000	40,000	211%
	401	FISCAL NEUTRALITY	NON DEPT	NON DEPT	OTHER EXPENSES	401-0000-630.90-00	OTHER MISCELLANEOUS EXP	2,590				
	401 Sum							2,590				
	420	SEWER ENTERPRISE FUND	OTHER	DEBT SERVICE	DEBT SERVICE	420-3010-650.20-00	INTEREST PAYMENTS	481,975	734,950	616,818	467,075	
						420-3010-650.40-01	TRUSTEE FEES	1,250		1,623	1,250	

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17 ACTUALS	FY17-18 BUDGET	FY17-18 PROJECTION	FY18-19 PROPOSED	% Change from FY17-18 Budget
EXPEND	420	SEWER ENTERPRISE	ASSET CAPITALIZATION	ASSET CAPITALIZATIO	OTHER EXPENSES	420-4900-630.90-99	CONTRA FIXED ASSETS	(9,851,066)		(7,315,978)	(7,250,000)	
			COMMUNITY DEVELOPMENT	BUSINESS & REGIONA	SALARIES AND BENEFITS	420-5235-601.12-00	REGULAR PART-TIME		5,000			
			PUBLIC WORKS	SANITARY SEWERS	SALARIES AND BENEFITS	420-5475-601.10-00	REGULAR	310,553	313,549	345,325	366,169	
						420-5475-601.13-00	TEMPORARY PART-TIME	4,266	140	7,299		
						420-5475-601.30-00	OVERTIME PAY	7,930	9,578	5,398	9,578	
						420-5475-601.44-00	ACTING/INCENTIVE PAY	1,213	2,641	2,263	15,186	
						420-5475-601.45-00	ADMIN/EXECUTIVE PAY	2,769	198			
						420-5475-601.46-00	BONUS			15,190		
						420-5475-601.48-00	LONGEVITY PAY	4,942	4,914	5,139	540	
						420-5475-606.02-00	PERS ER CONTRIB	60,243	49,098	77,041	90,000	
						420-5475-606.05-00	PERS SURVIVOR BENEFIT	78	75	80		
						420-5475-606.11-00	MEDICARE	3,914	3,772	4,595	5,163	
						420-5475-606.20-00	DEFER COMP	4,640	4,916	5,149	5,235	
						420-5475-606.21-00	AUTO ALLOWANCE	1,715		1,753	1,800	
						420-5475-606.25-00	EMPLOYER 457 MATCH			4,377	4,983	
						420-5475-606.30-00	EDUCATION INCENTIVE	570	561	558		
						420-5475-606.40-00	HEALTH INSURANCE	43,228	75,288	45,070	53,237	
						420-5475-606.42-00	DENTAL INSURANCE	6,111	8,253	6,450	5,076	
						420-5475-606.43-00	VISION INSURANCE	856	998	941	911	
						420-5475-606.44-00	LIFE INSURANCE	368	369	395	375	
						420-5475-606.45-00	LONG TERM DISABILITY INS	2,631	2,478	13,302	3,261	
						420-5475-606.46-00	ACCIDENTAL DEATH & DISM.	43	46	54	105	
						420-5475-606.57-00	ALLOC COMPENSATD ABSENCES	5,198				
						420-5475-606.58-00	DEF OUTFLOWS/INFLOWS-PENS	(38,134)				
					SERVICES	420-5475-611.40-00	CONSULTING SERVICES	67,521	630,000	219,000	100,000	
						420-5475-611.60-00	FINANCIAL SERVICES			5,325	5,000	
						420-5475-611.70-00	LEGAL SERVICES	14,599	12,000			
						420-5475-611.90-00	PROFESSIONAL SERVICES	55,737	1,600,000	112,873	1,630,000	
						420-5475-613.10-00	REPAIR & MAINT	6,269	10,000	9,024	10,000	
						420-5475-613.50-00	VEHICLE REPAIRS	3,065	5,000	4,429	5,000	
						420-5475-613.90-00	REPAIR & MAIN. SERV	33,026	40,000	40,000	43,000	
						420-5475-614.20-00	ELECTRICITY	51,206	50,000	44,134	50,000	
						420-5475-614.50-00	SEWER SERVICES	4,493	6,000	570	600	
						420-5475-614.60-00	TELEPHONE	21,859	17,850	20,798	20,798	
						420-5475-614.60-01	CELL PHONE/PAGER	185	150	203	250	
						420-5475-615.40-00	TRAINING & CONFERENCES	8	5,000	499	5,000	
						420-5475-615.40-01	MEETINGS AND MILEAGE		500			
						420-5475-618.20-00	OTHER GOVT AGENCY CHARGES	984,030	1,862,000	2,068,655	1,900,000	
						420-5475-618.20-10	FRANCHISE FEE	1,755	3,000		3,000	
					OFFICE EXPENSES	420-5475-620.20-00	FUEL & OIL SUPPLIES	4,284	4,000	2,045	4,000	
						420-5475-621.90-00	MISC OPERATING SUPPLIES	1,893	1,500	1,629	1,500	
					OTHER EXPENSES	420-5475-630.90-00	OTHER MISCELLANEOUS EXP	21,534				
						420-5475-639.50-99	LEGAL SERVICES	1,007	7,000		7,000	
					CAPITAL OUTLAY	420-5475-642.05-62	LIFT STATION PUMPS	2,750	40,000	5,968	40,000	
						420-5475-645.10-00	DEPRECIATION EXPENSE	355,940	513,375	496,242	503,351	
					DEBT SERVICE	420-5475-650.20-00	INTEREST PAYMENTS	4,021		7,272	7,272	
					INTERFUND/ALLOC/TRANSFERS	420-5475-660.10-00	ADMINISTRATIVE CHARGES	126,050	129,831	126,459	355,873	
						420-5475-661.10-00	INFO SERV CHG ALLOCATE	14,501	14,936	14,936	8,973	
						420-5475-661.20-00	VEHICLE REPLACEMENT CHG	3,028	3,118	3,118	12,056	
						420-5475-661.30-00	FAC MAINT CHG ALLOCATE	28,420	29,272	29,272	75,332	
			CAPITAL PROJECTS	CAPITAL PROJECTS-O	OTHER EXPENSES	420-5990-630.90-58	WWPT			3,500	3,500	
					CAPITAL OUTLAY	420-5990-642.05-57	EXPAND WWTP	2,250,060	9,200,000			
						420-5990-642.05-58	WWTP	8,382,874		9,200,000	6,500,000	
						420-5990-642.05-61	SWR INFILTRATION		400,000		350,000	
						420-5990-642.05-90	FORCE MAIN RELOC SYNC CROS		7,000,000			
						420-5990-642.05-93	CORP AG RELOC & CLNUP			130,000		
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	420-9999-690.67-50	2010 DEBT SERVICE WWTP	245,000	260,000	260,000	265,000	
					TRANSFERS OUT	420-9999-690.53-50	TRANSFERS OUT/WWTP				10,880	
								3,740,407	23,061,356	6,648,794	5,697,329	-75%

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17 ACTUALS	FY17-18 BUDGET	FY17-18 PROJECTION	FY18-19 PROPOSED	% Change from FY17-18 Budget
EXPEND	450	VEHICLE REPLACEMENT FUND	NON DEPT ASSET CAPITALIZATION MISC. REPLACEMENT	NON DEPT	OTHER EXPENSES	450-0000-630.90-00	OTHER MISCELLANEOUS EXP	2,147				
				ASSET CAPITALIZATIO	OTHER EXPENSES	450-4900-630.90-99	CONTRA FIXED ASSETS	(201,957)		(262,090)	(140,156)	
				VEHICLE REPLACEMENT	CAPITAL OUTLAY	450-6210-644.30-01	PUBLIC WORKS	142,202	175,000	182,293	105,440	
						450-6210-644.30-02	POLICE VEHICLES/EQUIPMENT	63,623	70,000	79,803	34,716	
						450-6210-645.10-00	DEPRECIATION EXPENSE	184,803	181,214	134,596	124,000	
	450 Sum							190,818	426,214	134,602	124,000	-71%
	460	EQUIPMENT REPLACEMENT FND	CITY CLERK	INFORMATION SYSTEMS	SALARIES AND BENEFITS	460-4430-601.10-00	REGULAR	170,428	167,530	198,882	198,864	
						460-4430-601.30-00	OVERTIME PAY	18,210	10,741	17,947	17,947	
						460-4430-601.44-00	ACTING/INCENTIVE PAY	4,056	1,009	4,315		
						460-4430-601.45-00	ADMIN/EXECUTIVE PAY	229	115			
						460-4430-601.46-00	BONUS			10,442		
						460-4430-601.48-00	LONGEVITY PAY	1,831	1,440	2,045		
						460-4430-606.02-00	PERS ER CONTRIB	33,608	28,428	45,207	51,930	
						460-4430-606.05-00	PERS SURVIVOR BENEFIT	45		46		
						460-4430-606.11-00	MEDICARE	2,821	2,517	3,388	2,794	
						460-4430-606.20-00	DEFER COMP	354	777	770	769	
						460-4430-606.21-00	AUTO ALLOWANCE	195		374	384	
						460-4430-606.25-00	EMPLOYER 457 MATCH			860	961	
						460-4430-606.40-00	HEALTH INSURANCE	25,067	30,939	28,610	38,399	
						460-4430-606.42-00	DENTAL INSURANCE	3,634	3,890	4,052	3,917	
						460-4430-606.43-00	VISION INSURANCE	501	525	574	513	
						460-4430-606.44-00	LIFE INSURANCE	158	154	175	184	
						460-4430-606.45-00	LONG TERM DISABILITY INS	1,339	1,194	1,587	1,735	
						460-4430-606.46-00	ACCIDENTAL DEATH & DISM.	29	25	37	59	
						460-4430-606.57-00	ALLOC COMPENSATD ABSENCES	2,795				
						460-4430-606.58-00	DEF OUTFLOWS/INFLOWS-PENS	(21,297)				
					SERVICES	460-4430-611.40-00	CONSULTING SERVICES	3,000	7,400	9,610	50,000	
						460-4430-613.10-00	REPAIR & MAINT	1,097				
						460-4430-613.10-03	COMP SOFTWARE SUPPORT	154,120	180,675	150,000	200,000	
						460-4430-613.10-04	COMP HARDWARE SUPPORT	14,172	20,000	20,000	25,000	
						460-4430-614.60-00	TELEPHONE	13,470	16,000	13,150	16,000	
						460-4430-614.60-01	CELL PHONE/PAGER	459	540	546	540	
						460-4430-614.60-02	MAIN. AGMT FOR PHONE SYSM	11,100	8,600	8,600	14,000	
						460-4430-615.20-00	MEMBERSHIPS	195	195	110	195	
						460-4430-615.40-00	TRAINING & CONFERENCES	3,295	5,000	3,000	5,000	
						460-4430-615.40-01	MEETINGS AND MILEAGE		100		100	
						460-4430-616.10-00	EQUIPMENT RENTALS	3,867	6,700	2,500	6,700	
						460-4430-616.10-01	COPIER LEASE	116	85	13	9	
					OFFICE EXPENSES	460-4430-622.30-00	POSTAGE & DELIVERY	8	25	11	25	
					CAPITAL OUTLAY	460-4430-643.10-04	SONY CYBER DIGITAL CAMERA	43				
						460-4430-643.10-05	IT CAPITAL EQUIPMENTS	103,270	350,000	262,282	300,000	
						460-4430-643.10-16	EMERGENCY OPERATIONS CNTR	13,280	20,000		20,000	
						460-4430-645.10-00	DEPRECIATION EXPENSE	147,850	145,485	180,343	212,485	
					INTERFUND/ALLOC/TRANSFER	460-4430-660.10-00	ADMINISTRATIVE CHARGES	23,351	24,051	23,426	24,051	
						460-4430-661.30-00	FAC MAINT CHG ALLOCATE	15,360	15,820	15,820	28,480	
	460 Sum		ASSET CAPITALIZATION	ASSET CAPITALIZATIO	OTHER EXPENSES	460-4900-630.90-99	CONTRA FIXED ASSETS	(76,824)	(449,000)	(340,505)	(320,000)	50%
	470	FACILITY MAINTENANCE FUND	OTHER	ADMINISTRATION	SERVICES	470-3005-611.10-00	PROFESSIONAL SERVICES		2,400			
						470-3005-611.30-00	COMPUTER SERVICES		4,800		25	
						470-3005-611.90-00	PROFESSIONAL SERVICES		42,600	10,623	42,000	
						470-3005-613.20-00	GROUNDS REPAIR & MAINT		15,000		15,000	
						470-3005-613.20-02	LANDSCAPING REPAIR/REPLMT		15,000		15,000	
						470-3005-613.40-00	BLDGS & STRUCTURES			3,579	4,300	
						470-3005-614.20-00	ELECTRICITY		18,000	6,893	18,540	

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17 ACTUALS	FY17-18 BUDGET	FY17-18 PROJECTION	FY18-19 PROPOSED	% Change from FY17-18 Budget
EXPEND	470	FACILITY	OTHER	ADMINISTRATION	SERVICES	470-3005-614.70-00	WATER		3,600	955	3,924	
					CAPITAL OUTLAY	470-3005-643.20-00	ABOVE \$5,000 IN VALUE		53,000			
					INTERFUND/ALLOC/TRANSFERS	470-3005-660.10-00	ADMINISTRATIVE CHARGES		3,600			
						470-3005-661.20-00	VEHICLE REPLACEMENT CHG		4,800	4,800		
			COMMUNITY DEVELOPMENT	BUSINESS & REGIONAL	SALARIES AND BENEFITS	470-5235-601.12-00	REGULAR PART-TIME		5,690			
			PUBLIC WORKS	FACILITY MAINTENANCE	SALARIES AND BENEFITS	470-5433-601.10-00	REGULAR	52,783		47,764	68,277	
						470-5433-601.13-00	TEMPORARY PART-TIME		49,045			
						470-5433-601.19-00	457 CONTRIBUTION				318	
						470-5433-601.30-00	OVERTIME PAY	1,050	359	579	359	
						470-5433-601.44-00	ACTING/INCENTIVE PAY		638			
						470-5433-601.46-00	BONUS			3,458		
						470-5433-601.48-00	LONGEVITY PAY	989		871		
						470-5433-606.02-00	PERS ER CONTRIB	11,285	8,638	11,785	19,066	
						470-5433-606.05-00	PERS SURVIVOR BENEFIT	25		20		
						470-5433-606.07-00	PERS ER CONTRIB		23			
						470-5433-606.11-00	MEDICARE	795		763	965	
						470-5433-606.20-00	DEFER COMP				715	
						470-5433-606.21-00	AUTO ALLOWANCE		698		120	
						470-5433-606.40-00	HEALTH INSURANCE	18,587	20,536	20,478	21,886	
						470-5433-606.42-00	DENTAL INSURANCE	1,794	1,825	1,905	1,804	
						470-5433-606.43-00	VISION INSURANCE	259		285	301	
						470-5433-606.44-00	LIFE INSURANCE	83	251	66	103	
						470-5433-606.45-00	LONG TERM DISABILITY INS	454	71	416	637	
						470-5433-606.46-00	ACCIDENTAL DEATH & DISM.	19	368	18	35	
						470-5433-606.57-00	ALLOC COMPENSATD ABSENCES	(1,639)	17			
						470-5433-606.58-00	DEF OUTFLOWS/INFLOWS-PENS	(7,136)				
					SERVICES	470-5433-611.90-00	PROFESSIONAL SERVICES	41,573	37,000	123,000	37,000	
						470-5433-613.10-00	REPAIR & MAINT	29,328	43,000	45,348	53,000	
						470-5433-613.30-00	HVAC	20,501	25,000	26,226	2,500	
						470-5433-613.40-00	BLDGS & STRUCTURES	41,506	42,000	69,078	42,000	
						470-5433-613.50-00	VEHICLE REPAIRS	4,085				
						470-5433-613.90-01	OTHER	304	2,000	448	2,000	
						470-5433-613.90-02	FIRE	1,514	2,500	2,503	2,500	
						470-5433-614.20-00	ELECTRICITY	137,336	148,500	127,702	152,955	
						470-5433-614.30-00	GAS	58,656	55,000	54,135	56,650	
						470-5433-614.60-00	TELEPHONE	24,742	22,050	25,788	22,050	
						470-5433-614.60-01	CELL PHONE/PAGER	1,268	650	1,352	650	
						470-5433-614.70-00	WATER	37,336	45,000	34,933	45,000	
					OFFICE EXPENSES	470-5433-620.30-00	HARDWARE SUPPLIES	954	1,500	1,708	1,500	
						470-5433-620.40-00	JANITORIAL SUPPLIES	30,681	82,000	82,000	32,000	
						470-5433-621.80-00	UNIFORM & SAFETY APPAREL	4,780	6,400	6,289	6,400	
					INTERFUND/ALLOC/TRANSFERS	470-5433-660.10-00	ADMINISTRATIVE CHARGES	22,473	23,147	22,546		
						470-5433-661.10-00	INFO SERV CHG ALLOCATE	7,251	7,468	7,468	8,973	
						470-5433-661.30-00	FAC MAINT CHG ALLOCATE	(97,146)	(230,000)	(230,000)		
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	470-9999-690.72-00	TRANSFERS OUT/TRANSIT FUND WESTCAT				3,533	
	470 Sum							446,487	564,174	515,783	682,086	21%
	501	TAYLOR WOODROW MAINT LMOD	NON DEPT	NON DEPT	OTHER EXPENSES	501-0000-630.90-00	OTHER MISCELLANEOUS EXP	126				
	501 Sum							126				
	511	GASB 45 OPEB LIABILITY	NON DEPT	NON DEPT	SALARIES AND BENEFITS	511-0000-606.02-00	PERS ER CONTRIB	50,000				
					OTHER EXPENSES	511-0000-630.90-00	OTHER MISCELLANEOUS EXP	306				
			OTHER	ADMINISTRATION	SALARIES AND BENEFITS	511-3005-606.41-01	RETIRES	3,696		2,806	3,000	
					SERVICES	511-3005-611.40-00	CONSULTING SERVICES	9,924		7,894	10,500	
					CAPITAL OUTLAY	511-3005-645.10-10	ACTUARIAL REQ CONTRIB		136,000			
			CITY MANAGER	BUSINESS DEVELOPMENT	SALARIES AND BENEFITS	511-4125-606.41-01	RETIRES		4,000			
			CITY CLERK	MANAGEMENT SVC	SALARIES AND BENEFITS	511-4420-606.41-01	RETIRES	2,140	5,000	2,920	3,000	
				RISK MANAGEMENT	SALARIES AND BENEFITS	511-4424-606.41-01	RETIRES	13				
				INFORMATION SYSTEMS	SALARIES AND BENEFITS	511-4430-606.41-01	RETIRES	21				
			PERSONNEL	RECRUITMENT	SALARIES AND BENEFITS	511-4520-606.41-01	RETIRES	13				
			PUBLIC SAFETY	POLICE ADMIN/INSP/SU	SALARIES AND BENEFITS	511-5160-606.41-01	RETIRES	11,034	7,677	13,746	14,000	

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17 ACTUALS	FY17-18 BUDGET	FY17-18 PROJECTION	FY18-19 PROPOSED	% Change from FY17-18 Budget
EXPEND	511	GASB 45 OPEB	PUBLIC SAFETY	POLICE PATROL	SALARIES AND BENEFITS	511-5164-606.41-01	RETIRES	24,742	31,775	18,170	19,000	
			COMMUNITY DEVELOPMENT	BUSINESS & REGIONAL	SALARIES AND BENEFITS	511-5235-606.41-01	RETIRES		4,521			
			PUBLIC WORKS	ZONE 10-CITY WIDE	SALARIES AND BENEFITS	511-5410-606.41-01	RETIRES	3				
				2002-1 VBTB NEIGHTBC	SALARIES AND BENEFITS	511-5421-606.41-01	RETIRES	3				
				ARTERIAL ROADWAYS	SALARIES AND BENEFITS	511-5422-606.41-01	RETIRES	3				
				2004-1 BAYWOOD	SALARIES AND BENEFITS	511-5423-606.41-01	RETIRES	3				
				BAYSIDE L&L DIST	SALARIES AND BENEFITS	511-5424-606.41-01	RETIRES	3				
				SANITARY SEWERS	SALARIES AND BENEFITS	511-5475-606.41-01	RETIRES	13				
			PARKS & REC	HANNA CHILD CARE	SALARIES AND BENEFITS	511-5517-606.41-01	RETIRES	1,523	1,605	1,701	2,000	
				CHILD CARE - LUPINE S	SALARIES AND BENEFITS	511-5518-606.41-01	RETIRES	1,523		1,701	2,000	
			AFFORDABLE HOUSING PROG	AFFORDABLE HOUSING	SALARIES AND BENEFITS	511-6000-606.41-01	RETIRES		2,952			
								104,960	193,530	48,938	53,500	-72%
	521	REGIONAL WATER QUALITY	NON DEPT	NON DEPT	OTHER EXPENSES	521-0000-630.90-00	OTHER MISCELLANEOUS EXP	93				
								93				
	601	RDA-OPERATING FUND	NON DEPT	NON DEPT	OTHER EXPENSES	601-0000-630.90-00	OTHER MISCELLANEOUS EXP	1,324				
			OTHER	ADMINISTRATION	SERVICES	601-3005-611.60-00	FINANCIAL SERVICES	(18,838)				
						601-3005-611.90-00	PROFESSIONAL SERVICES	30,690				
						601-3005-613.40-00	BLDGS & STRUCTURES	3,982				
						601-3005-614.20-00	ELECTRICITY	11,139				
						601-3005-614.70-00	WATER	1,067				
			CITY MANAGER	BUSINESS DEVELOPMENT	SERVICES	601-4125-611.60-00	FINANCIAL SERVICES		8,000	4,480	13,000	
						601-4125-614.60-00	TELEPHONE	792		0		
								30,155	8,000	4,480	13,000	63%
	614	OWNER PARTICIPATION AGMTS	NON DEPT	NON DEPT	OTHER EXPENSES	614-0000-630.90-00	OTHER MISCELLANEOUS EXP	(47)				
			OTHER	DEBT SERVICE	OTHER EXPENSES	614-3010-630.40-21	OWNER PART. AGMT-OTHER	1,880,018	1,880,018	1,284,825	2,069,816	
						614-3010-630.40-24	BRIDGE HOUSING LOAN	130,000	130,000	130,000	130,000	
								2,009,971	2,010,018	1,414,825	2,199,816	9%
	615	RDA TAX ALLOC SERIES 2005	NON DEPT	NON DEPT	DEBT SERVICE	615-0000-650.20-00	INTEREST PAYMENTS	9,705		12,604	9,705	
			OTHER	DEBT SERVICE	DEBT SERVICE	615-3010-650.10-00	PRINCIPAL PAYMENTS		2,115,000			
						615-3010-650.20-00	INTEREST PAYMENTS	1,932,370	1,831,405	1,831,405	1,725,178	
						615-3010-650.40-02	ADMINISTRATOR FEES	1,925	1,925	2,500	1,925	
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	615-9999-690.61-90	2007 RDA TAB SERIES A	2,620,664	2,635,575	2,635,575	2,609,831	
								4,564,664	6,583,905	4,482,084	4,346,639	-34%
	617	RDA TAX ALLOC 2007 A	OTHER	DEBT SERVICE	DEBT SERVICE	617-3010-650.10-00	PRINCIPAL PAYMENTS	(3,816)	375,000			
						617-3010-650.20-00	INTEREST PAYMENTS	321,209	631,731	631,731	609,193	
								317,394	1,006,731	631,731	609,193	-39%
	618	RDA TAX ALLOC 2007 B	OTHER	DEBT SERVICE	DEBT SERVICE	618-3010-650.10-00	PRINCIPAL PAYMENTS	(315,000)	340,000			
						618-3010-650.20-00	INTEREST PAYMENTS	415,719	401,687	401,688	386,918	
								100,719	741,687	401,688	386,918	-48%
	619	2007 RDA TAB SERIES A	OTHER	DEBT SERVICE	DEBT SERVICE	619-3010-650.10-00	PRINCIPAL PAYMENTS		285,000			
						619-3010-650.20-00	INTEREST PAYMENTS	2,360,664	2,360,663	2,350,575	2,339,031	
						619-3010-650.40-02	ADMINISTRATOR FEES	2,750	10,847	1,299	1,000	
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	619-9999-690.61-40	OWNER PARTICIPATION AGMTS	1,880,018	1,880,118	2,869,434	2,039,316	
								4,243,432	4,536,628	5,221,308	4,379,347	-3%
	620	RETIREMENT OBLIGATION	TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	620-9999-690.61-00	TRANSFERS OUT TO	681,183				
						620-9999-690.61-40	OWNER PARTICIPATION AGMTS		130,000	130,000	130,000	
						620-9999-690.61-50	RDA 2005 TABS	7,460,960	3,946,405	7,736,671	6,555,000	
						620-9999-690.61-70	2007A	503,448	1,006,731	1,248,051	1,004,194	
						620-9999-690.61-80	2007B	880,692	745,688	954,332	741,919	
						620-9999-690.61-90	2007 RDA TAB SERIES A	1,184,330		1,593,095		
						620-9999-690.67-20	PFA 03B	157,464		709,820		
						620-9999-690.67-30	2009 DEBT SERVICE PFA			204,519		

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Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17	FY17-18	FY17-18	FY18-19	% Change from
								ACTUALS	BUDGET	PROJECTION	PROPOSED	FY17-18 Budget
EXPEND	620 Sum							10,868,078	5,828,824	12,576,488	8,431,113	45%
	630	RDA - CAPITAL PROJECT FND	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	630-5970-641.05-04	HERCULES RAIL STATION	130,934				
				CAPITAL PROJECTS-OTH	SERVICES	630-5990-611.90-00	PROFESSIONAL SERVICES	156,858				
					OTHER EXPENSES	630-5990-630.30-00	GAINS / LOSSES	7,975,206				
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	630-9999-690.10-00	GENERAL FUND	21,899				
						630-9999-690.61-50	RDA 2005 TABS	1,546,663	212,290	212,290		
						630-9999-690.61-90	2007 RDA TAB SERIES A	1,349,580				
	630 Sum							11,181,140	212,290	212,290		-100%
	640	HOUSING SET-ASIDE OPERATE	NON DEPT	NON DEPT	OTHER EXPENSES	640-0000-630.10-00	BAD DEBTS			15,855	7,000	
						640-0000-630.90-00	OTHER MISCELLANEOUS EXP	841				
			AFFORDABLE HOUSING PROG	AFFORDABLE HOUSING	OFFICE EXPENSES	640-6000-622.90-00	MISC SUPPLIES & EXPENSES			65	50	
					OTHER EXPENSES	640-6000-630.30-00	GAINS / LOSSES	49,000				
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	640-9999-690.61-40	OWNER PARTICIPATION AGMTS	216,592				
	640 Sum							266,433		15,920	7,050	
	672	2003B DEBT SERVICE PFA	OTHER	DEBT SERVICE	DEBT SERVICE	672-3010-650.10-00	PRINCIPAL PAYMENTS	245,000	255,000	331,169		
						672-3010-650.20-00	INTEREST PAYMENTS	320,073	309,509	309,508	297,340	
						672-3010-650.40-01	TRUSTEE FEES	2,420	2,420	3,143	2,420	
					INTERFUND/ALLOC/TRANSFERS	672-3010-660.10-00	ADMINISTRATIVE CHARGES				7,551	
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	672-9999-690.61-50	RDA 2005 TABS			179,503		
						672-9999-690.61-90	2007 RDA TAB SERIES A			530,316		
	672 Sum							567,493	566,929	1,353,639	307,311	-46%
	673	2009 DEBT SERVICE PFA	OTHER	DEBT SERVICE	DEBT SERVICE	673-3010-650.10-00	PRINCIPAL PAYMENTS	155,000	165,000	0		
						673-3010-650.20-00	INTEREST PAYMENTS	759,240	748,040	748,040	736,140	
						673-3010-650.40-01	TRUSTEE FEES	2,900	2,900	3,766	2,900	
					INTERFUND/ALLOC/TRANSFERS	673-3010-650.40-04	CONT. DISCLOSURE					
					TRANSFERS	673-3010-660.10-00	ADMINISTRATIVE CHARGES				1,224	
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	673-9999-690.61-50	RDA 2005 TABS			204,519		
	673 Sum							917,140	915,940	956,325	740,264	-19%
	675	2010 DEBT SERVICE WWTP	OTHER	DEBT SERVICE	DEBT SERVICE	675-3010-650.10-00	PRINCIPAL PAYMENTS					
						675-3010-650.20-00	INTEREST PAYMENTS					
						675-3010-650.40-01	TRUSTEE FEES					
						675-3010-650.40-04	CONT. DISCLOSURE					
						675-3010-650.40-05	ARBITRAGE CALCULATION					
	675 Sum											
	730	HERCULES GOLF CLUB	NON DEPT	NON DEPT	OTHER EXPENSES	730-0000-630.90-00	OTHER MISCELLANEOUS EXP	101				
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	730-9999-690.10-00	GENERAL FUND	10,000	10,000	10,000		
	730 Sum							10,101	10,000	10,000		-100%
EXPEND Total								56,045,093	65,230,980	54,094,185	37,268,898	-43%

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MAJOR CAPITAL PROJECTS
FY 2018-2019 THROUGH 2022-2023

**Major Capital Projects
Fiscal Years 2018-2019 through 2022-2023 (05-02-2018)**

Project Name	Description	Funding Source	Amount Funded	COST BY YEAR						Total Cost	STATUS
				Estimate 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		
PARKS AND OPEN SPACE											
Restore Wetlands at Chelsea	This project is being administered by Ducks Unlimited with oversight by the City and fully funded by the State and Federal Govt. The goal is to restore Chelsea Wetlands to its original tidal wetland state to reduce flooding and improve wildlife habitat.	Grants administered by Ducks Unlimited									Project is with Ducks Unlimited
West Side Park Amenity	Restroom and Multi Purpose Half Court at Duck Pond Park	General Fund/DIF		243,000						243,000	
Business Park Landscaping Improvements	Median Tree Replacements and Landscaping Revitalization Project	LLAD Zone 5A			135,000					135,000	Design Underway
Refugio Valley Lake Park Improvement Project	Resurface pathway to Redwood Drive	Lighting and Landscaping 83-2 Zone 10 & EBRPD Measure WW	750,000	50,000	700,000					750,000	
Refugio Valley Lake Dredging	Dredge Refugio Lake			100,000	250,000						
Refugio Valley Lake Retaining Wall	Retaining Wall Repair			50,000		300,000				350,000	
PARKS AND RECREATION - TOTAL FUNDING AND COSTS			750,000	443,000	1,085,000	300,000	-	-	-	1,478,000	
STREETS AND SIDEWALKS											
Sidewalk Repair Program	This project is to repair sidewalks throughout the City as needed. This reduces liability claims and is funded through State and Regional sources.	Measure J / Gas Tax		50,000	50,000	35,000	35,000	35,000	35,000	240,000	On - Going
Annual Street Maintenance Projects FY18*	2 Contract Phases are planned this year to repair & maintain pavement throughout the City as part of the Street Maintenance Program and Phase 1 is partially funded with SB1 "The Road Repair and Accountability Act of 2017"	Measure J/Gas Tax including SB1*		500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,500,000	On - Going
Pedestrian Enhancements at Sycamore & San Pablo	May include pedestrian median island refuges, electronic pedestrian activated pedestrian crossing sign for automobiles, or closing the northern crosswalk	Gas Tax/Measure J/Developer			50,000						
Repair to Local Streets from Garbage Truck Impacts	Project repairs local streets damaged by garbage trucks. Provides funding for FY 18 Annual Street Maintenance Project	Solid Waste Fund		176,000	100,000					276,000	
Restriping Project	This project will install new thermoplastic traffic stripes and markings throughout town. Will focus on repainting red curb throughout town.	Measure J / Gas Tax		75,000	100,000					175,000	
Pedestrian Enhancements at Sycamore & Civic	Could include bulb-outs, refuge median, enhanced crosswalk, and pedestrian activated flashing beacons	Measure J/Gas Tax			150,000						In-Design

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Street Maintenance FY 16-17 Decision Packet	Provides Funding for FY 16-17 Annual Street Maintenance Project	General Fund		250,000						250,000		
San Pablo Sidewalk	Install sidewalk on north side of San Pablo between Sycamore and John Muir Parkway	Gas Tax/Measure J/Future Grants			60,000	600,000						
John Muir Parkway Sidewalk	Widen to 10 foot sidewalk from San Pablo to Creekside Trail	Developer			100,000					100,000		
Willow/Palm Sidewalk	Install sidewalk from Hercules Transit Center to Sycamore	Measure J TLC Grant/Gas Tax			116,600	1,050,000				1,166,600		
Streetlights Replacement	Neighborhood Pilot Project FY 17/18, Remainder and Major Streets FY 18/19	LLAD District 83-2/Gas Tax		255,000	1,540,000							
STREETS AND SIDEWALKS - TOTAL FUNDING AND COSTS				-	1,051,000	3,266,600	2,685,000	1,035,000	1,035,000	1,035,000	7,707,600	-

*The 2018 Annual Street Maintenance Project - Phase 1 is the sole project on Hercules' SB 1 project list for FY 2018-19 and include the following:

Project Title: 2018 Annual Street Maintenance Project - Phase 1

Project Description: Slurry seal including deep lift repairs, crack sealing, and striping

Project Locations: Coronado Street (Refugio Valley Road to Carson Street), Carson Street (Refugio Valley Road to Coronado Street), Falcon Way (Sparrow Drive to Wren Court), Bobolink Way (Partridge Drive to Sparrow Drive), Brighton Street (Dartford Way to Edinburgh Court), Canterbury (Newbury Court to Dartford Way), Village Parkway (Hercules Avenue to Hercules Avenue), Goldenrod Drive (Violet Road to Columbine Drive)

Project Duration: Begin June 2018 and be completed by October 2018.

Useful Life: 7-10 years

SEWER											
Inspect & Repair Sewer System Infiltration & Inflow - SSMF	As part of the Sanitary Sewer Master Plan that is required by the Regional Water Quality Control Board, this program proposes to clean and video inspect sewer mainlines throughout the city and repair/replace as needed.	Sewer Utility Enterprise Fund		740,000	350,000	250,000	250,000	250,000		1,840,000	On-Going
Pinole/Hercules Wastewater Treatment Improvements	Expand the WWTP as required by the Regional Water Quality Control Board	State Water Resource Control Board Revolving Loan \$26.5M and remaining balance from Sewer Utility Enterprise Fund		9,800,000	6,500,000					16,300,000	Under Construction
Replace Mobile Offices at Corp Yard Site	Existing Trailer has served its useful life	50 % Sewer Utility Fund, 15% Gas Tax, 15% Citywide LLAD, 15% Measure J, 5% Capital Projects		100,000						100,000	Completed
Install Sewer Lateral for Maintenance & Operations Facility	Currently tanks are used that have to be emptied monthly.	Sewer Utility Enterprise Fund			29,000						
Rehabilitate Lift Stations	As identified in the Sanitary Sewer Master Plan, expand Industrial Lift Station next 2 years, rehabilitate remaining 5 lift stations starting 3rd year	Sewer Utility Enterprise Fund including Developer Fee Contribution			90,000	600,000	200,000	200,000	200,000	1,290,000	
Install Parallel 12 inch Force Main	From expanded Industrial Lift Station to Gravity Main Line	Sewer Utility Enterprise Fund including Developer Fee Contribution			39,000	275,000					
24" Sewer Main Line	From Waste Water Treatment Plant along Sycamore Ave to Partridge (3 Phases)	Sewer Utility Enterprise Fund including Developer Fee Contribution			1,500,000	10,000,000				11,500,000	
SEWER - TOTAL FUNDING AND COSTS			-	10,640,000	8,508,000	11,125,000	450,000	450,000	200,000	31,373,000	
FACILITIES											
Ohlone & Foxboro Community Center Upgrades	New paint, flooring, and cabinet repairs	General Fund Decision Package		20,000						20,000	
Community Center Gym Floor Covers	New floor covering for events	General Fund Decision Package		14,000						14,000	
Pool Cover Replacement	New Pool Covers for Energy Conservation	General Fund Decision Package		21,000						21,000	
New Roof for Community Center	Remove and Replace Roof	General Fund Decision Package		200,000						200,000	
City Hall Leak Repair & Painting	Seal Leaks & Paint Exterior of Building	General Fund Decision Package		75,000						75,000	
FACILITIES - TOTAL FUNDING AND COSTS				330,000						330,000	

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MAJOR CAPITAL PROJECTS - FUNDS BY SOURCE (05-03-2018)

STATE, FEDERAL, REGIONAL & DEVELOPER FUNDS		AMOUNT	Est FY 17/18	FY18/19	FY19/20	FY 20/21	FY 21/22	FY 22/23	
State Water Resource Control Board Revolving Loan	Pinole/Hercules Wastewater Treatment Plant Upgrade/expansion	16,300,000		9,800,000	6,500,000				In Progress
Measure J TLC	Willow/Palm Sidewalk	1,060,000		106,000	954,000				
Regional Traffic Mitigation STMP Funding	San Pablo Sidewalk between Sycamore & John Muir	500,000			500,000				
Developer	John Muir Parkway Sidewalk	100,000			100,000				
TOTAL STATE AND FEDERAL FUNDS - ALL PROJECTS		17,960,000	0	9,906,000	8,054,000	0	0	0	0
LOCAL FUNDS		AMOUNT	Est FY 17/18	FY18/19	FY19/20	FY 20/21	FY 21/22	FY 22/23	
Measure J/Gas Tax	Annual Street Maintenance Project	5,500,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	On - Going
Solid Waste Fund	Repair to Local Streets due to impacts from garbage trucks	176,000	176,000	????					
Measure J / Gas Tax 50/50 split	Restriping Project	150,000	75,000	75,000					
Measure J / Gas Tax/Developer	Pedestrian Enhancements at Sycamore & San Pablo	50,000	0	50,000					
Measure J/Gas Tax	Pedestrian Enhancements at Civic & Sycamore	150,000		150,000					
Gas Tax/Measure J	San Pablo Sidewalk between Sycamore & John Muir	160,000		60,000	100,000				
Measure J/Gas Tax	Sidewalk Repair Program	240,000	50,000	50,000	35,000	35,000	35,000	35,000	
General Fund	Street Maintenance FY 16-17 Decision Package	250,000	250,000						
Wastewater Utility Enterprise Fund	Rehabilitate Lift Stations per Sanitary Sewer Master Plan	1,290,000		90,000	600,000	200,000	200,000	200,000	
Water Utility Enterprise Fund	12-inch Parallel Force Main from Industrial Lift Station to Gravity Line	315,000		40,000	275,000				
Water Utility Enterprise Fund	Install Sewer Lateral for Maintenance & Operations Facility	29,000		29,000					
Wastewater Utility Enterprise Fund	Inspect and Repair Sewer System Infiltration and Inflow	2,090,000	740,000	350,000	250,000	250,000	250,000	250,000	Requirement of RWQCB
Wastewater Utility Enterprise Fund	Pinole/Hercules Wastewater Treatment Plant Upgrade/expansion	16,300,000	9,800,000	6,500,000					
Gas Tax	Replace Mobile Office at Corp Yard Site	30,000	30,000						
Measure J	Replace Mobile Office at Corp Yard Site	30,000	30,000						
Lighting & Landscaping Zone 10	Replace Mobile Office at Corp Yard Site	30,000	30,000						
Capital Projects Fund	Replace Mobile Office at Corp Yard Site	10,000	10,000						
Wastewater Utility Enterprise Fund	Replace Mobile Office at Corp Yard Site	100,000	100,000						
Wastewater Utility Enterprise Fund	24" Sewer Main Line Replacement	11,500,000		1,500,000	10,000,000				
Lighting & Landscaping District 83-2	Streetlights - Pilot Project FY 17/18 and Remaining FY 18/19	1,645,000	255,000	1,390,000					
Lighting & Landscaping 83-2 Zone 5B	Business Park Landscaping Improvements	135,000		135,000					
Gas Tax	Arterial Streetlights Replacement	150,000		150,000					
LLAD 83-2 Zone 10	Lake Refugio Dredging & New Aerator Fountains	350,000	100,000	250,000					
LLAD 83-2 Zone 10	Refugio Vally Lake Improvement Project	550,000	50,000	500,000					
General Funds/DIF	West Side Park Amenity	213,000	33,000	180,000					
East Bay Regional Park District Measure WW	Refugio Valley Lake Pathway Improvement Project	200,000		200,000					
General Fund Decision Package	Facilities - Miscellaneous Improvements	330,000	330,000						
TOTAL LOCAL SOURCES- ALL PROJECTS		42,872,000	12,883,000	13,464,000	12,295,000	1,520,000	1,520,000	1,520,000	0

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ITC Major Capital Projects
Fiscal Years 2017-2018 through 2021-2022 (05-02-2018)

ITC/BAYFRONT

ITC/BAYFRONT									
Project Component	Description	Funding Source	2017-18	2018-19	2019-20	2020-21	2021-22	Total Cost	STATUS
Refugio Creek Remediation	Mitigate Contaminated Soils North of Bayfront Boulevard	East Bay Regional Parks District Measure WW		60,000				60,000	Final Report with Recommendations scheduled to be completed May 2018
Post-Construction Environmental Monitoring	For Completed Phases of the RITC	Gas Tax/Measure J/Measure J Projects Grant	88,000	60,000	60,000	60,000	60,000	328,000	
Bay Trail West	Construction Contract and Construction Management	SEE FUNDING SOURCES AND COMPARISON BELOW	1,682,000					1,682,000	
Utility Relocation	Shell and Kinder Morgan Fuel Oil Line Relocation, Fiber Optic Line Relocation, Transit Loop Retaining Walls, Final Design, Project Management, Construction Management, Permits	SEE FUNDING SOURCES AND COMPARISON BELOW			21,400,000			21,400,000	
Track/Signal Work	Railroad Bridge, Track and Signal work, Final Design, Construction Management, Permits	SEE FUNDING SOURCES AND COMPARISON BELOW				27,600,000		27,600,000	
Initial Rail Station	Initial Rail Station Building, Civic Plaza Improvements, Final Design, Construction Management, Permits	SEE FUNDING SOURCES AND COMPARISON BELOW				7,900,000		7,900,000	
Trails, Parks, Plazas	Bay Trail (Including Pedestrian Bridge Over Refugio Creek), Creekside Park, Promenade, Railroad Plaza, Final Design, Construction Management, Permits	SEE FUNDING SOURCES AND COMPARISON BELOW					4,100,000	4,100,000	
Sewer Improvements	Decommission Promenade Lift Station and Install 12 inch Gravity Main to the Industrial Lift Station	Sewer Utility Enterprise Fund including Developer Fee Contribution			125,000	845,000			
TOTAL COSTS FOR ITC/BAYFRONT			1,770,000	120,000	21,585,000	36,405,000	4,160,000	64,040,000	
FUNDING STATUS			FUNDED	FUNDED	UNFUNDED	UNFUNDED	UNFUNDED		

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ITC - FUNDS BY SOURCE (05-02-2018)

ITC Project- Committed Funding from outside sources	PROJECT	AMOUNT	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	COMMENTS
Measure WW Bond	Refugio Creek Remediation	60,000		60,000				
Sewer Fund including Developer Participation	Decommission Promenade Lift Station and Install 12 inch Gravity Main to the Industrial Lift Station	970,000			125,000	845,000		
CCTA: Measure J - Expenditure Plan	Post Construction Environmental Monitoring, Bay Trail West	528,000	288,000	60,000	60,000	60,000	60,000	
OBAG TLC	Bay Trail West	1,482,000	1,482,000					
TOTAL COMMITTED SOURCES		3,040,000	1,770,000	120,000	185,000	905,000	60,000	

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City of Hercules, California Public Financing Authority and Other Lease/Loan Obligations
Outstanding Debt FY 2018-19

Purpose / Use of Bond Proceeds				FY 2016-17				FY 2017-18 Budget				FY 2018-19 Budget			
				Outstanding Debt	Principal Payments	Interest Payments	Total Debt Service	Outstanding Debt	Principal Payments	Interest Payments	Total Debt Service	Outstanding Debt	Principal Payments	Interest Payments	Total Debt Service
General City Debt Obligations															
2003A PFA Lease Revenue Bonds	HMU Electric Infrastructure	City General Fund	Defeased	0	0	0	0	0	0	0	0	0	0	0	0
2003B PFA Lease Revenue Bonds	Library construction; Refi \$4.3 Million in 1994 COPs	City General Fund	Rates 2% to 5%; Semi-annual P&I thru 2033	6,510,000	245,000	320,073	585,073	6,255,000	255,000	309,509	584,509	5,985,000	270,000	297,340	567,340
2009 PFA Lease Revenue Bonds (Taxable)	Acquisition of Bio-Rad Building	BioRad Building lease pymts and interest earnings on GIC	Rates 6% to 8.4%; Semi-annual P&I thru 2038	9,115,000	155,000	759,240	914,240	8,950,000	165,000	748,040	913,040	8,775,000	175,000	736,140	911,140
Capital / Equip-Facility Energy Efficiency Lease (SunTrust)	Energy efficiency City facility improvements	City General Fund	Rate of 4.73%; P&I thru 2022	983,111	153,144	51,955	205,099	822,838	160,473	44,826	205,099	658,370	164,268	40,831	205,099
H.E.L.P. (State Housing Finance Authority) Loan	Development of multi-family rental housing	City resources, non-specific	Rate of 3%; Term P&I payment due in full in April 2015	1,400,000	50,000	0	50,000	1,300,000	100,000	0	100,000	1,200,000	100,000	0	100,000
R.D.I.P. (State Housing Finance Authority) Loan	Development of affordable housing in Sycamore Downtown Street project	City resources, non-specific	Rate of 3%; Term P&I payment due in full in August 2011	3,550,000	50,000	0	50,000	3,450,000	100,000	0	100,000	3,350,000	100,000	0	100,000
Subtotal - General City Debt Obligations				\$21,558,111	\$653,144	\$1,131,268	\$1,784,411	\$20,777,638	\$780,473	\$1,102,174	\$1,882,647	\$19,968,370	\$809,268	\$1,074,311	\$1,883,579
Municipal Utilities Enterprise Debt Obligations															
2010 PFA Wastewater Treatment Plan Revenue Bonds	Wastewater treatment plan construction	Wastewater charges for service	Rates 2.0% to 5.0%; Semi-annual P&I thru 2040	10,335,000	250,000	481,975	731,975	10,075,000	260,000	474,950	734,950	9,810,000	265,000	467,075	732,075
2010 PFA HMU Electric Utility Revenue Refunding Bonds (HMU sold to PG&E 6/14, bonds tendered/defeased)	Refunding of \$6.495 million of 2003A LRBs	Electric power charges for service	Rates 2.5% to 5.375%; Semi-annual P&I thru 2038												
2010 PFA HMU Electric Sub-Station Revenue Bonds (HMU sold to PG&E 6/14, bonds tendered/defeased)	Electric Sub-Station construction	Electric power charges for service	Rates 2.0% to 5.375%; Semi-annual P&I thru 2040												
Subtotal - Municipal Utilities Enterprise Debt				\$10,335,000	\$250,000	\$481,975	\$731,975	\$10,075,000	\$260,000	\$474,950	\$734,950	\$9,810,000	\$265,000	\$467,075	\$732,075
Total - Public Financing Authority and Other Lease Obligations				\$31,893,111	\$903,144	\$1,613,243	\$2,516,386	\$30,852,638	\$1,040,473	\$1,577,124	\$2,617,597	\$29,778,370	\$1,074,268	\$1,541,386	\$2,615,654

Appendices

FY 2018-19

**-GANN Appropriation Limit Resolution
(To be provided)**

-Glossary of Terms

GLOSSARY OF BUDGET TERMS

Adopted Budget: The adopted budget is the annual City budget approved by the City Council on or before June 30.

Allocated Costs: Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it but that properly apply to another fund.

Appropriation: An appropriation is the legal authorization granted by the City Council to make expenditures and incur obligations for a specific purpose within a specific time frame.

Assessed Valuation: A dollar placed on real estate or other property by the County as a basis for levying property taxes.

Beginning Fund Balance: Fund balance available in a fund from the end of the prior year for use in the following year.

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 dated in the future, together with periodic interest at a specified rate.

Budget: A plan of financial and program operation listing an estimate of proposed appropriations or expenses and the proposed means of financing them, for a particular time period. The budget is proposed or preliminary until it has been adopted by the City Council. Hercules' budget encompasses one fiscal year.

Capital Budget: Annual appropriations for capital improvement projects such as street improvements and building construction. Capital projects are supported by a five-year expenditure plan, which details funding sources and expenditure amounts. They often are multi-year projects, which require funding beyond the one-year budget period.

Capital Projects Fund: A fund created to account for all resources to be used for the constructions or acquisition of designated fixed assets by a governmental until except those financed by a proprietary or fiduciary funds.

Debt Service: Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes or leasing arrangements.

Department: An organizational unit comprised of divisions or programs. It is the basic unit of service responsibility that may include a broad mandate or related activities. It is possible for a department to have only one division.

Division: A subsection (or activity) within a department, which furthers the objectives of the City Council by providing specific services or programs.

Enterprise Fund: A type of fund established for total costs of those governmental facilities and services, which are operated in a manner similar to private enterprises. These programs are entirely or predominantly self-supporting. The city of Hercules maintains a Sewer Enterprise Fund.

Expenditures: Monies spent, including current operating expenses, debt service and capital outlays.

Fiduciary Funds: These funds account for assets held by the City in a trustee capacity. The budget does not appropriate fiduciary funds.

Fiscal Year (FY): The City's year for accounting and budgeting purposes, that begins on July 1 and ends June 30.

Full-Time Equivalent (FTE): The amount of time a regular full time or part-time position has been budgeted for in terms of the amount of time an employee works in a year.

Fund: An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. These are four types for funds: General, Special Revenue, Enterprise, and Fiduciary.

Fund Balance: The amount of financial resources available for use. Generally, this represents the excess of assets over the sum of liabilities and restricted reserves. For enterprise funds, it is the excess of current assets over current liabilities.

Gann Appropriations Limit: Article XIII B of the State constitution was amended by Proposition 4 (Gann initiative) in 1979. Article XIII B limits growth in the spending of tax proceeds to tax proceeds appropriated in the "base year" of the 1978-79 times the product of the allowable annual percentage change in a cost-of-living factor and the allowable annual percentage change in a population change factor. The cost-of-living factor is the larger of the annual percentage change in the State per capita personal income or the annual percentage change in the local non-residential assessed valuation due to new construction. The population change factor is the larger of the annual percentage change of the jurisdiction's population or the annual percentage population change of the country in which the jurisdiction is located.

General Fund: The primary fund used to account for all revenues and expenditures of the City not legally restricted as to use. The fund is used to offset the cost of the City's general operations. Examples of departments financed by the General Fund include the Police, Public Works and Administrative Departments.

Grant: Contributions, gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

Guaranteed Investment Contract (GIC): A contract that guarantees repayment of principal and a fixed or floating interest rate for predetermined period of time.

Infrastructure: Facilities on which the continuance and growth of a community depend, such as streets and roads, sewers, public buildings, parks, etc.

Interfund Transfer In/Out: Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures.

Internal Service Funds: These funds provide services to City departments and recover their costs through user charges. The Vehicle Replacement Fund is an Internal Service Fund managing the replacement and maintenance of the City fleet.

Method of Accounting: The City's General Fund budget is developed using modified accrual basis of accounting, with revenues being recorded when measurable and available, and expenditures recorded when the liability is incurred. Enterprise funds and Internal Service Funds are budgeted on a generally accepted accounting principles (GAAP) basis, which for Proprietary Funds is on a full accrual accounting basis.

Operating Budget: Annual appropriation funds for on-going program cost, including salaries and benefits, services and supplies, debt service and capital outlay.

Operating Capital Outlay: A budget appropriation category which budgets all equipment having a unit cost of more than \$2,500 and an estimated useful life of over one year. These are considered an operating expense and are differentiated from capital expenditures by the amount of money they cost. Any expenditure over \$2,500 with an estimated useful life over one year is capitalized.

Operating Transfer: Amounts transferred between funds; not considered a revenue or expense. For example, legal authorized transfers from a fund receiving revenue to the fund through which the resources are to be expected.

Ordinance: A formal legislative enacted by the City Council. It has the full force and the 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 higher legal standing than a resolution.

Program: A program is an activity or division within a department, which furthers the objectives of the City Council by providing services or a product.

Reserve: Represents the portion of fund balance set aside for financing future capital improvements or the outlay of capital projects in any given year, and addressing one-time emergency needs.

Resolution: A special order of the City Council, which has lower legal standing than an ordinance.

Revenues: Monies received or anticipated by a local government from both tax and non-tax sources during the fiscal year.

Salaries and Benefits: A budget category which generally accounts for full-time and part-time employees, overtime expenses and all employee benefits, such as medical, dental and retirement.

Services and Supplies: Expenditures for supplies, materials and services which ordinarily are consumed within a fiscal year and which are not included in inventories.

Special Revenue Funds: These funds account for the proceeds derived from specific revenue sources that are legally restricted to expenditures for specified purposes.

Triple Flip: On July 1, 2004 the State began reducing Sales Tax Allocation to Cities by .25%. The .25% reduction was used for security for the State's "Economy Recovery Bonds". This mechanism is known as the Triple Flip and is outlined in Revenue and Taxation Code Section 97.68. Cities and counties are then provided with ad valorem property tax revenues in lieu of these revenues. These revenues are then transferred from the ad valorem property tax revenues that would otherwise be allocated to the county's Educational Revenue Augmentation Fund.