



FY 2018-19 ADOPTED BUDGET



CITY OF HERCULES



FY 2018-19 ADOPTED BUDGET

**CITY OF HERCULES, CALIFORNIA
FY 2018-19 ADOPTED BUDGET
June 26, 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
111 Civic Drive
Hercules, CA 94547

Direct: (510) 799-8200
E-Mail: ato@ci.hercules.ca.us

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 and a culture of transparency.”

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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CITY MANAGER

David Biggs, City Manager

June 26, 2018

Honorable Mayor and Members of the City Council:

The Budget Plan for FY 2018/19 was adopted by the City Council on June 26, 2018. The General Fund Budget Balancing Spreadsheet as approved resulted in changes to the base budget to fund high priority needs both of an on-going and one-time nature. The General Fund operating budget was approved with a small operating deficit of \$126,672, which is before final labor cost increases which are still under negotiation. Any operating deficit would be covered by reserves if necessary. The City Council did increase police staffing by one officer and a number of reserves were topped up including increasing our Reserve for Fiscal Uncertainty to be three months expenditures or nearly \$3.8 million. The final form of the Budget includes the original City Manager Budget Message; updated Decision Packages, updated Budget Referrals and the final adopted Budget Balancing Spreadsheet.

As detailed in the Budget Balancing Spreadsheet, the City Council adopted all but one of 20 Recommended Decision Packages; one (1) Alternate Decision Package; the five (5) Fund Balance Decision Packages; and, Budget Referrals 19-2, 19-3, 19-4, 19-13, 19-14, 19-15, 19-16, 19-17 and 19-18.

This resulted in a General Fund Expense Budget of \$19,173,626 and a General Fund Revenue Budget of \$15,063,926. The approved Decision Packages and Budget Referrals have been added into the final form of the Budget presented.

The 2018/19 Fiscal Year is the first of a two to three-year transition period as we manage increasing costs until we see enhanced on-going revenues from new development like the approved Safeway which will start construction in 2019. The prudent use of one-time monies and reserves will enable the City to effectively manage this transition while sustaining services.

David C. Biggs

City Manager



BUDGET PLAN FY 2018-19

CITY OF HERCULES, CALIFORNIA

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 to 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 to 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 \$4.3 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 well-being. 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 and 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.

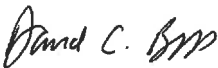
We have been able to increase our public safety staffing by two positions as of two years ago due to a grant, and the FY 2018/19 budget continues to fund those positions. Staffing remains constrained in other areas and it is thanks to our hard-working and dedicated employees that we are able to accomplish 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 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 of 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. Expense increase: \$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 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: \$11,000 and Expense Increase: \$11,000

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: \$502,000 (\$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 County 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: \$0.

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 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 community stage to a permanent stage would allow for a greater diversity of use and address safety concerns. Expense Increase: \$30,000.

Decision Package #19-14: 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 #19-15: 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 #19-16: 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 #19-17: 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 #19-18: 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 #19-19: 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 #19-20: First Responder Vehicle AED's [One-Time] – Currently, only two Police patrol vehicles have updated 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 FY 2017/18, 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 \$70,100.

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 \$156,614.

Budget Referrals

FY 2018/19

Updated for June 26, 2018

Budget Referral #19-1: Starting Working Cash - Provide an explanation as to how the Starting Working Cash for the General Fund is determined on the Budget Balancing Spreadsheet.

Response: For purposes of the Budget Balancing Worksheet, Finance used the cash balance as of early May and deducts for anticipated expenditures before year-end and the deficits on other funds as set forth below.

City of Hercules - Working Cash Projection as of 06/30/18

Beginning Working Cash as of 05-02-18	\$ 12,623,572
Outstanding A/P	\$ (1,000,000)
Vehicle	\$ -
Elections	\$ -
Encumbrances	\$ (500,000)
Payroll	\$ (1,700,000)
Others - Vac sell back	\$ (200,000)
Fund 225 Arterial Roadways	\$ (86,839)
Fund 231 Storm Water Fund	\$ (116,751)
Fund 340 to 350 Grant Funds	\$ (2,331,705)
Estimated Grants Receivable	
Fund 470 Facility Maintenance Fund	\$ (169,410)
Fund 535 Hercules/Pinole WWTP Plan	\$ (10,880)
Fund 672 PFA	\$ (259,520)
Fund 720 Transit. West Cat Fund	\$ (3,533)
Subtotal Estimated Reductions in Working Cash	\$ (6,378,638)
Projected Ending Working Cash Balance 06/30/18	\$ 6,244,934

Budget Referral #19-2: The Finance Commission Report on Parks & Recreation funding suggested some “modernization” of the Teen Center, what does that mean and what might be the costs to do so?

Response: The Teen Center was built in 2007. Teens today function completely different than their counterpart of just a decade ago. Teens of today have smartphones, tablets, etc. To keep up with their fast-paced techno-world, it makes sense to update the Teen Center with equipment that will help assist Teens meet their needs. Staff and participants would like to see new video game system with the latest games, a computer lab with printing capabilities as well as access to internet to stream games and shows on Netflix, Hulu, etc. This could also be addressed with chrome books that could be checked out. In addition, upgrading the flat panel screens to interactive 4K systems would help keep up with the trend. In addition, the Teens have requested the back patio be updated with a basketball hoop and more sports equipment. These upgrades would be approximately \$25,000, depending on the number of computers and equipment.

Budget Referral #19-3: What would be the cost to accelerate an increase in the raising of the minimum wage for employees?

Response: State Law regarding the minimum wage currently has the Minimum Wage increasing over time. It is currently \$11 an hour and will be going to \$12 on January 1, 2019, \$13 on January 1, 2020; \$14 on January 1, 2021; and \$15 on January 1, 2022. The City’s Current Part-Time Salary Schedule is attached. The PT 2 and PT 3 ranges start at or just over the current minimum wage. PT 4, PT 5, PT 6, and PT 7, are just over \$12, \$13, \$14, and \$15 per hour respectively. Our wage ranges also are a six-step range, so while the entry level step is discussed above, employees sometimes start at above the entry level step and do progress through the range. The Class & Comp study currently underway is also looking at the impact of the increasing minimum wage and how to best address that and avoid compaction. It is difficult to estimate the cost of a local greater than minimum wage requirement without conducting a detailed analysis based on our current workforce. A broad indicator would be that for each \$1 increase it would cost \$1.03 with benefits or \$1,000 per year per PT employee working 19 hours a week. As of the last pay period, we had 15 PT employees earning less than \$12 an hour, so that would be approximately \$15,000 per year to address just those employees.

Budget Referral #19-4: Police Department Over Hire (DP 19-1) – What is the current level of sworn Police staffing? Is there adequate on-going revenue to hire 26 sworn officers in order to achieve the 1 in 1000 ratio desired (police to residents)?

Response: The Police Department has 23 sworn positions authorized permanent positions under the proposed FY 2018/19 budget which is the same as the last two years with it having been 21 previously. In addition, there are two over-hires with one of those vacant, though these over

hire positions would not be maintained on an on-going basis. So we are three (3) sworn positions short of achieving the 1 per 1,000 ratio. Three additional sworn officers would cost approximately \$130,000 to \$150,000 each fully loaded with benefits. At this point in time, there are not sufficient on-going revenues to support that staffing level.

Budget Referral #19-5: Golf Course Fund (DP 19-2) - Aside from "Movie in the Park", what were the funds used for? Did we spend them on scholarships to children in need for swimming lessons? What are the plans this year?

Response: In FY 2016-17, the \$10,000 that was approved by Council went to three projects/programs: Movies in the Park, a permanent shade structure at Hanna Ranch for Child Care, and scholarships for swim lessons. For the swim lessons, we joined the World's Largest Swim Lesson program, and offered a FREE lesson to anyone that signed up.

In FY 2017-18, the Council again approved \$10,000 for Movies in the Park. This was used to purchase our own movie equipment (screen, projector, mixer, Blu-ray, mic, speakers, etc.) and are programming four movies this season.

For FY 2018-19, the funds are proposed to be used for another shade structure at Hanna Ranch where the City conducts its summer day camps. Depending upon the cost of the shade structure, any remaining fund could be applied towards the replacement of the basketball standards for the Community Swim Center that service hundreds of youth daily.

Budget Referral #19-6: Library Extra Hours Funding (DP 19-5) - What is the cost for adding Sunday hours to the Library like the City used to fund before 2011?

Response: The County Library advises that for FY 2018-19 the cost estimate to add 4 hours on Sunday would be \$32,200. The Hercules Library was originally open on Sundays and usage data was high compared to other libraries with similar hours of operation. In comparison, Hercules Library Sunday Hours had estimated costs for FY 11-12 and FY 12-13 of \$31,722.

Budget Referral #19-7: Samara Terrace Improvements (DP 19-10) - What is the anticipated increase in revenue for renting Samara Terrace room if the improvements are made?

Response: Regarding anticipated revenue at Samara Terrace, there was no dollar figure associated with the request to update/upgrade the facility at this time. Samara Terrace not only has great proximity to City Hall, and excellent parking next to the Library, but it is also a decent size room that would be easy to modernize and make more attractive for rentals. However, while we believe that would result in more rentals, it would be difficult to estimate that increase in rental revenue. In addition, the room could also then be used for additional class offerings.

Budget Referral #19-8: Council Chambers Equipment Replacement (DP19-17) – How many chairs would be replaced for the \$6,000 proposed?

Response: This amount is for the replacement of chairs at the dais for Council and Staff and for replacement of the chairs in the large City Hall conference room which totals 21 chairs.

Budget Referral #19-9: Earthquake Insurance Additional Facilities (DP 19-18) - Will adding the 8 buildings result in a need to increase the \$500,000 deductible reserve already in place? If so, shouldn't we increase the reserves for earthquake deductible?

Response: The deductible on the earthquake policy applies to per building values and is set at 5% of the value of the building. So the current \$500,000 reserve for the earthquake deductible would only cover buildings valued at \$10,000,000. As such, it really represents a down payment on the deductible in the event of a truly catastrophic event.

Budget Referral #19-10: Pension IRS Section 115 Trust (FBDP 19-4) - This will increase the funds to \$1.5 million in total. How much funds do we need to accumulate; what is the end goal?

Response: There are two factors which impact the response to the question. First, the City's Unfunded Accrued Liability (UAL) is currently approximately \$14.5 million as of June 30, 2017. This amount changes each year based on a number of factors, the most significant of which are CalPERS investment returns and changes CalPERS makes to its return targets and actuarial assumptions. Arguably, if the City had that amount of money in the IRS Pension 115 Trust, the UAL would be extinguished.

The City does make annual payments to CalPERS. First, there is the normal cost contribution as percentage of payroll. Second, there is a payment towards amortization of the UAL over a 30-year period, for FY 2018/19, that amount is \$1,340,000. Both the normal cost and the UAL amortization payment are incorporated in the FY 2018/19 budget. The second factor, and more important factor, in the establishment of the IRS Section 115 Pension Trust is generate earning to offset future increase in CalPERS contribution rates. Changes to CalPERS actuarial and return assumptions are going to result in significant rate increases over the next five years. Given assumed earnings of 6% on the IRS Section 115 Pension Trust with a \$1.5 million balance, that would only generate \$90,000 annually which could be applied to offsetting these increases without tapping the principal amount. A more detailed actuarial analysis would need to be undertaken to provide a model of what should be the ultimate target amount. The cost to have that analysis performed would be approximately \$30,000.

Budget Referral #19-11: Medical Benefits to Part-Time Employees - Which of the City's part-time employees receive medical benefits and at what level? If we are to give part-timers a full individual medical benefit, how much would that cost the City?

Response: Part-time employees working 30 hours a week or more are eligible for City paid employee only Kaiser coverage. The City pays pro-rata dental and vision coverage for PT employees who work 25 hours a week or more. PT employees working less than 25 hours a week are not eligible for any paid coverage. The current Kaiser employee only coverage on an annual basis is \$9,390 per year and that will increase as of January 1, 2019. While employment fluctuates seasonally, if we assume there are approximately 40 employees who work less than 30 hours a week, and if all elected employer paid employee only Kaiser coverage, the cost would be \$375,600 annually before any increase next year.

Budget Referral #19-12: General Plan Update - The City has been updating the General Plan in piecemeal fashion. Most of the elements are outdated (since 1998). Some elements maybe inconsistent to other elements and may expose the City to liability. How much would a comprehensive overhaul of the General Plan cost the City?

Response: A full General Plan Update with the associated environmental documents could run between \$1,500,000 - \$2,000,000, and that does not include supplementary staffing which would be required for the duration of the project and would take 2-3 years to complete using a consultant to update the seven State Mandated Elements of the General Plan: Land Use, Circulation, Housing, Conservation, Open Space, Noise, and Safety. Currently, the General Plan Update fund is anticipated to have a balance of \$629,074 as of June 30, 2018. The City's current General Plan covers the mandated seven Elements plus a Hazardous Waste Management Plan, Economic Development, and Growth Management Elements as well. The entire Housing Element was updated and certified by the State in 2015 with a few minor adjustments to the Safety and Open Space/Conservation Elements to include minor requirements in State law. A full update of the Circulation Element was just completed in February 2018. The current budget appropriations allow for the update of the Safety Element in concert with the Hazard Mitigation Plan. With the update of this next Element and less revenues anticipated in FY 2018/19 the year-end balance is anticipated to be down to \$466,944.

The City has been making regular progress in the updates on an incremental basis as we do not have the staffing to support a comprehensive update. In doing the incremental updates, we do work to ensure that the updated elements are consistent.

Budget Referral #19-13: Fiscal Neutrality Reserve Increase – Given available one-time monies, should the Fiscal Neutrality Reserve be increased from two months to three months? Other recommendations?

Response: Increasing the Fiscal Neutrality Reserve from 2 months to 3 months would require an additional \$1,240,000 and would be a good use of the available one-time monies in light of the need to bridge from our current revenue base to the anticipated increase in revenues to be generated by a number of upcoming development projects. This is one of the reasons that the Fiscal Neutrality Reserve was established. This would also provide a buffer to allow the City to enter into a more than one-year labor agreement with our employees which is desirable for a number of reasons, though difficult to do in the face of uncertainty.

Budget Referral #19-14: Tennis Court Resurfacing – What would be the cost to repair and resurface the tennis courts at various locations in the City?

Response: There are 8 tennis courts in the City: 4 at Refugio Park; 2 at Foxboro Park; and 2 at Woodfield Park. The estimated cost to repair and resurface a tennis court is \$35,000. To repair and resurface all courts would be \$280,000. To initially do just the highly used Refugio Park courts, it would be \$140,000.

Budget Referral #19-15: Chairs for Library – What would be the cost to replace chairs in the Library?

Response: The Hercules Branch Librarian advises that there are approximately 75 chairs that should be replaced in the large and small conference rooms. The estimated cost per chair is \$75 to \$100 for a replacement total cost of \$5,625 to \$7,500.

Budget Referral #19-16: Senior Center Walkway – What would be the cost to complete an ADA accessible walkway from the handicap parking area to the south of the Senior Center to the Senior Center main entrance?

Response: Public Works has done a very preliminary evaluation of options to improve the path of travel from the parking area to the south of the Senior Center to the front entrance. It is a complicated situation given existing improvements and the need to meet ADA. A number of options will have to be evaluated and the range of cost for that evaluation, preliminary engineering and final design, and construction is \$20,000 to \$25,000.

Budget Referral #19-17: Traffic Calming – What would be the cost of undertaking an initial traffic calming project on Hercules Avenue or other streets like Turquoise/Pheasant?

Response: Traffic Calming on Hercules Avenue was previously discussed at the last Public Safety & Traffic Subcommittee meeting. From a timing perspective, Turquoise & Pheasant are recommended for \$1M total in deep lift repairs and resurfacing in 2019-20. Hercules Avenue is in good enough condition to receive traffic calming surface treatments at this time, but repairs to Turquoise & Pheasant would need to be completed before they would be good candidates for traffic calming. To address all locations, staff recommends a staggered approach by proceeding with phased approach for any street segments where traffic calming may be desired. The first phase would be public outreach and conceptual plan development, continued targeted enforcement, and final design. For Hercules Avenue that could be done in 2018-19. The second phase would be to construct the improvements as engineered. And, for Hercules Avenue that would be in 2019-20. Turquoise and Pheasant would be repaired and be programmed for the first phase traffic calming in that same year, with Phase 1 in 2019-20, then Phase 2 in 2020-2021 which would also include planned safe routes to school (SR2S) improvements for Ohlone School. Initial recommended funding is \$50K in 2018-19 and any unexpended funding would be used in 2019-2020. Future phases would be contingent upon available funding, which could include General Fund decision packages, Gas Tax, Measure J, and Traffic Impact Fees.

Budget Referral #19-18: In what way could the City Council consider supporting youth programs like the Hercules High School Robotics Club?

Response: The City Council could increase the transfer from the Golf Club fund to the General Fund and designate that to support a youth program like the Hercules Robotics Club.

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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FY 2018-19 BUDGET BALANCING SPREADSHEET

Adopted by Council on 06-26-18

	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 Reusable 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)		
DP 18-12 Naviline 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	0
Subtotal: Estimated Available Working Cash Before Decision Packages June 30, 2019	4,660,375	325,245	4,335,130
Recommended Decision Packages	Total	Ongoing	One-Time
19-1 Police Department Over Hire	65,000		65,000
19-2 Golf Club Fund [One-time \$11,000; Offset by Transfer-In: \$11,000] Increase in Revenues	(11,000)		(11,000)
Golf Club Fund [One-time \$11,000; Offset by Transfer-In: \$11,000] Increase in Expenditures	11,000		11,000
19-3 Employee Labor Agreements [On-going \$221,000; One-Time \$281,000]	502,000	221,000	281,000
19-4 Comprehensive Class and Comp Study Implementation (Classification Component)	60,000	60,000	0
19-5 Library Extra Hours Funding	27,917	27,917	0
19-6 Fire Station Driveway Repair \$113K	0		0
19-7 Paint Senior Center Exterior	20,000		20,000
19-8 Re-establish Traffic Enforcement Program	5,000	5,000	0
19-9 Re-establish Detective Sergeant Position	11,000	11,000	0
19-10 Samara Terrace Improvements	19,000		19,000
19-11 Chairs & Table Replacement Community Center	25,000		25,000
19-12 Hannah Ranch Kidz Center Improvements	75,000		75,000
19-13 Permanent Stage in Gym	30,000		30,000
19-14 Pool Variable Frequency [\$25,000 One-time Capital Cost]	25,000		25,000
Pool Variable Frequency [\$50,000 Annual Expense Reduction]	(50,000)	(50,000)	0
19-15 Update of Personnel Rules	30,000		30,000
19-16 Radio Upgrades & Programming	22,440		22,440
19-17 Cable Broadcast Capital Equipment	39,000		39,000
19-18 Council Chambers Equipment Replacement	6,000		6,000
19-19 Earthquake Insurance Additional Facilities	32,000	32,000	0
19-20 First Responder Vehicle AED's	30,000		30,000
General Fund Operating Budget Alternate Decision Packages			
ADP 19-1 Pension IRS Section 115 Trust Annual Contribution as a % of Payroll [On-Going]	57,074		57,074
ADP 19-2 Investment in Street Maintenance			
General Fund Balance Decision Packages			
GFDP 19-1 Capital Project Designation	100,000		100,000
GFDP 19-2 Reserve For Restricted Planning Funds (Increase)	70,100		70,100
GFDP 19-3 OPEB Trust Contribution	200,000		200,000
GFDP 19-4 Pension IRS Section 115 Trust	1,000,000		1,000,000
GFDP 19-5 Addition to Fiscal Neutrality Reserve	269,594		269,594
Total: Decision Packages	2,671,125	306,917	2,364,208
Budget Referrals	Total	Ongoing	One-Time
BR 19-2 Modernization of the Teen Center	25,000	0	25,000
BR 19-3 Increase Minimum Wage for Employees	15,000	15,000	0
BR 19-4 Police Dept Addition of Sworn Officers	130,000	130,000	0
BR 19-13 Increase Fiscal Neutrality Fund From 2 to 3 Months	1,228,223	0	1,228,223
BR 19-14 Resurface Refugio Park Tennis Courts	140,000	0	140,000
BR 19-15 Chairs for the Library	7,500	0	7,500
BR 19-16 Enhance Pedestrian Access Walkway	25,000	0	25,000
BR 19-17 Traffic Calming Improvements	50,000	0	50,000
BR 19-18 Contribution for Youth Programs from Golf Course Fund (\$1K added to DP19-2)	0	0	0
Total: Budget Referrals	1,620,723	145,000	1,475,723
Surplus/(Deficit) After Decision Packages/Budget Referrals	368,528	(126,672)	495,199
Estimated Available Working Cash After Decision Packages/Budget Referrals June 30, 2019	368,528	(126,672)	495,199

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CITY OF HERCULES
 PROPOSED FY18-19 BUDGET PLAN
 GENERAL FUND REVENUES AND EXPENDITURES (FUND 100) - BUDGET BALANCING SPREADSHEET

Fund	Fund Description	Account	FY 2018-19 BUDGET
100	GENERAL FUND		
	Account Description from Budget Balancing Spreadsheet		
	FY 18-19 GENERAL FUND DESIGNATION		
	Reserved by City Council June 2014 (Earthquake Insurance Deductible)		500,000
	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 Reusable Bags (remaining)		19,000
	Designation for PEG Revenues (FY 2018/19)		70,000
	FY 18-19 DESIGNATION		1,589,874
	CARRY-FORWARD FROM FY 17-18		
	DP 16-1 Records Management	100-0000-611.90-00	50,000
	DP 17-9 Former HMU Customer Light Exchange	100-0000-611.90-00	150,930
	DP 18-8 Community Center Gym Floor Covers	100-0000-643-20-00	14,000
	DP 18-10 Implement a Citywide Cash Receipt System and Training	100-0000-611.90-00	25,000
	DP 18-12 Naviline Financial System Upgrade	100-0000-611.90-00	40,000
	ADP 17-1 Hazard Mitigation Plan Update	100-0000-611.90-00	40,000
	CARRY-FORWARD FROM FY 17-18		319,930
	FY 18-19 BUDGET BALANCING SPREADSHEET - ONE-TIME EXPENDITURES		
	ADP 19-1 Pension IRS Section 115 Trust Annual Contribution as a % of Payroll	100-0000-601-10-00	57,074
	19-1 Police Department Over Hire	100-0000-601-10-00	65,000
	19-2 Golf Club Fund [One-time \$11,000; Offset by Transfer-In: \$11,000] Increase in Revenues	100-0000-490-73-00	(11,000)
	Golf Club Fund [One-time \$11,000; Offset by Transfer-In: \$11,000] Increase in Expenditures	730-9999-690-10-00	
		100-0000-643-10-00	11,000
	19-3 Employee Labor Agreements [On-going \$221,000; One-Time \$281,000]	100-0000-601-10-00	281,000
	19-7 Paint Senior Center Exterior	100-0000-601-10-00	20,000
	19-10 Samara Terrace Improvements	100-0000-643-10-00	19,000
	19-11 Chairs & Table Replacement Community Center	100-0000-643-10-00	25,000
	19-12 Hannah Ranch Kidz Center Improvements	100-0000-643-10-00	75,000
	19-13 Permanent Stage in Gym	100-0000-643-10-00	30,000
	19-14 Pool Variable Frequency [25,000 One-time Capital Cost]	100-0000-643-10-00	25,000
	19-15 Update of Personnel Rules	100-0000-611-90-00	30,000
	19-16 Radio Upgrades & Programming	100-0000-643-20-00	22,440
	19-17 Cable Broadcast Capital Equipment	100-0000-617-20-01	39,000
	19-18 Council Chamber's Equipment Replacement	100-0000-643-10-00	6,000
	19-20 First Responder Vehicle AED's	100-0000-643-20-00	30,000
	ADP 19-1 Pension IRS Section 115 Trust Annual Contribution as a % of Payroll [On-Going]	100-0000-601-10-00	57,074
	GFDP 19-1 Capital Project Designation	100-0000-643-10-00	100,000
	GFDP 19-2 Reserve For Restricted Planning Funds (Increase)	100-0000-611-90-00	70,100
	GFDP 19-3 OPEB Trust Contribution	100-0000-611-60-00	200,000
	GFDP 19-4 Pension IRS Section 115 Trust	100-0000-611-60-00	1,000,000
	GFDP 19-5 Addition to Fiscal Neutrality Reserve	100-9999-690-40-10	269,594
	BR 19-2 Modernization of the Teen Center	100-0000-643-10-00	25,000
	BR 19-13 Increase Fiscal Neutrality Fund (401) From 2 to 3 Months	100-9999-690-40-10	1,228,223
	BR 19-14 Resurface Refugio Park Tennis Courts	100-0000-643-10-00	140,000
	BR 19-15 Chairs for the Library	100-0000-643-10-00	7,500
	BR 19-16 Enhance Pedestrian Access Walkway	100-0000-643-10-00	25,000
	BR 19-17 Traffic Calming Improvements	100-0000-643-10-00	50,000
	BR 19-18 Contribution for Youth Programs from Golf Course Fund (\$1K added to DP19-2)	100-0000-643-10-00	0
	FY 18-19 BUDGET BALANCING SPREADSHEET - ONE-TIME EXPENDITURES		3,839,931

Fund	Fund Description	Account	FY 2018-19 BUDGET
Account Description from Budget Balancing Spreadsheet			
FY 18-19 BUDGET BALANCING SPREADSHEET - ON-GOING EXPENDITURES			
	19-3 Employee Labor Agreements [On-going \$221,000; One-Time \$281,000]	100-0000-601-10-00	221,000
	19-4 Comprehensive Class and Comp Study Implementation (Classification Component)	100-0000-601-10-00	60,000
	19-5 Library Extra Hours Funding	100-5501-611-90-00	27,917
	19-8 Re-establish Traffic Enforcement Program	100-5160-601-10-00	5,000
	19-9 Re-establish Detective Sergeant Position	100-5160-601-10-00	11,000
	19-14 Pool Variable Frequency [\$50,000 Annual Expense Reduction]	100-5536-614-70-00	(50,000)
	19-19 Earthquake Insurance Additional Facilities	100-4424-617-20-01	32,000
	BR 19-3 Increase Minimum Wage for Employees	100-0000-601-10-00	15,000
	BR 19-4 Police Dept Addition of Sworn Officers	100-0000-601.10-00	130,000
FY 18-19 BUDGET BALANCING SPREADSHEET - ON-GOING EXPENDITURES			
			451,917
GENERAL FUND - FY 18-19 TOTAL FROM BUDGET BALANCING SPREADSHEET			
			6,201,652

Fund	Fund Description	Account	FY 2018-19 BUDGET
Account Description from Budget Balancing Spreadsheet			
FY 18-19 CHANGES IN REVENUE FROM BUDGET BALANCING SPREADSHEET			
100	GENERAL FUND	100-0000-490-73-00	11,000
100	GENERAL FUND	100-0000-490-10-00	1,000,000
401	FISCAL NEUTRALITY FUND	401-0000-490-10-00	269,594
401	FISCAL NEUTRALITY FUND	401-0000-490-10-00	1,228,223
511	GASB 45 OPEB LIABILITY FUND	511-0000-490-10-00	200,000
FY 18-19 TOTAL REVENUE			
			2,708,817

CITY OF HERCULES - REVENUE & EXPENDITURE LONG-TERM OPERATING FINANCIAL FORECAST FOR GENERAL FUND (PER FY 2018-19 ADOPTED BUDGET) 07-31-18

TYPE	Activity Basic Account Description	Activity Sub Account Description	PROPOSED BUDGET FY 2018-19	FORECAST FY 2019-20	FORECAST FY 2020-21	FORECAST FY 2021-22	FORECAST FY 2022-23
	POPULATION INCREASE		175	540	50	60	0
	TOTAL POPULATION		26,415	26,955	27,005	27,065	27,065
REVENUE			9,180	9,364	9,551	9,742	9,937
	TRANSIENT OCCUPANCY TAX						
	ADDITIONAL TOT						
	PROPERTY TAXES		1,441,258	1,470,083	1,499,485	1,529,475	1,560,064
	SALES AND USE TAX		3,272,814	3,338,270	3,405,036	3,473,136	3,542,599
	ADDITIONAL SALES TAX		4,961	23,052	389,758	762,832	843,449
	DOCU TRANSFER TAX		120,572	122,984	125,443	127,952	130,511
	BUSINESS LICENSE FEES		194,125	198,008	201,968	206,007	210,127
	FRANCHISE		810,233	826,438	842,966	859,826	877,022
	ADDITIONAL FRANCHISE REVENUE		4,814	17,552	3,776	2,221	
	UTILITY USERS TAX		3,608,961	3,681,140	3,754,763	3,829,858	3,906,455
	STATE/COUNTY		22,920	106,488	124,470	135,049	137,750
	INTERGOVERNMENTAL		1,855,009	1,892,109	1,929,951	1,966,550	2,007,921
	ADDITIONAL VLF REVENUE		11,194	52,010	60,793	65,960	67,279
	BUILDING FEES		194,400	198,288	202,254	206,299	210,425
	ENGINEERING FEES		20,000	20,400	20,808	21,224	21,649
	VEHICLE CODE FINES		35,000	35,700	36,414	37,142	37,885
	FINES & FORFEITURES		185,130	188,833	192,609	196,461	200,391
	USE OF MONEY & PROPERTY		108,630	110,803	113,019	115,279	117,585
	CELL TOWER		38,250	39,015	39,795	40,591	41,403
	LEASE PAYMENT		452,500	461,550	470,781	480,197	489,801
	CHARGES FOR SERVICES		20,250	20,655	21,068	21,489	21,919
	PLANNING SERVICES		1,665,810	1,699,126	1,733,109	1,767,771	1,803,126
	MISCELLANEOUS SERVICES		126,998	129,538	132,129	134,771	137,467
	MISCELLANEOUS REVENUE		760,917	776,135	791,658	807,491	823,641
	MISC REIMBURSEMENTS		100,000	100,000	100,000	100,000	100,000
	TRANSFERS IN						
	TRANSFERS IN		15,063,926	15,517,540	16,361,604	17,219,325	17,746,406
TOTAL OPERATING REVENUE							
EXPENDITURE							
	SALARIES AND BENEFITS		5,590,741	5,758,463	5,931,217	6,109,154	6,292,428
	SALARIES AND BENEFITS		2,382,964	2,454,453	2,528,087	2,603,929	2,682,047
	ADDITIONAL PERS Normal Cost		32,732	33,485	34,255	35,043	35,849
	ADDITIONAL PERS UAL		249,051	329,814	415,199	544,289	640,705
	SERVICES		1,063,634	1,095,543	1,128,409	1,162,262	1,197,129
	PROFESSIONAL SERVICES		243,873	251,189	258,725	266,487	274,481
	REPAIR & MAINT		292,505	301,280	310,319	319,628	329,217
	UTILITY SERVICES		142,244	146,511	150,907	155,434	160,097
	ADMINISTRATIVE SERVICES		999,648	1,029,637	1,060,527	1,092,342	1,125,113
	RENTS		799,921	823,919	848,636	874,095	900,318
	INSURANCE SERVICES		737,500	780,225	803,632	827,741	852,573
	MISCELLANEOUS SERVICES		312,941	322,329	331,999	341,959	352,218
	OFFICE EXPENSES		261,490	269,335	277,415	285,737	294,309
	OTHER EXPENSES		93,317	96,117	99,000	101,970	105,029
	CAPITAL OUTLAY		1,444,733	1,488,075	1,532,717	1,578,699	1,626,060
	INTERFUND/ALLOC/TRANSFERS		71,387	73,529	75,734	78,007	80,347
	TRANSFERS OUT TO		451,917	465,475	479,439	493,822	508,637
	FY18-19 COUNCIL APPROVED ONGOING DECISION PACKAGES AND BUDGET REFERRALS						
	TOTAL OPERATING EXPENDITURE		15,190,598	15,719,378	16,266,216	16,870,597	17,456,556
	PROJECTED ONGOING BUDGET SURPLUS or DEFICIT		(126,672)	(201,838)	95,388	348,728	289,850
	ACTUAL AND PROJECTED RESERVE FUNDS		3,684,670	3,684,670	3,684,670	3,684,670	3,684,670
	FISCAL NEUTRALITY RESERVE FUNDS GOAL		3,929,845	4,066,554	4,217,649	4,364,139	4,511,639
	AMOUNT ABOVE or (BELOW) RESERVE FUNDS		(112,980)	(245,175)	(381,884)	(532,979)	(679,469)
	AMOUNT IN IRS SECTION 115 ACCOUNT		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

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>	<u>Comments/Status</u>
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.

Objectives	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

Objectives

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

Objectives

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, 2018. 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.

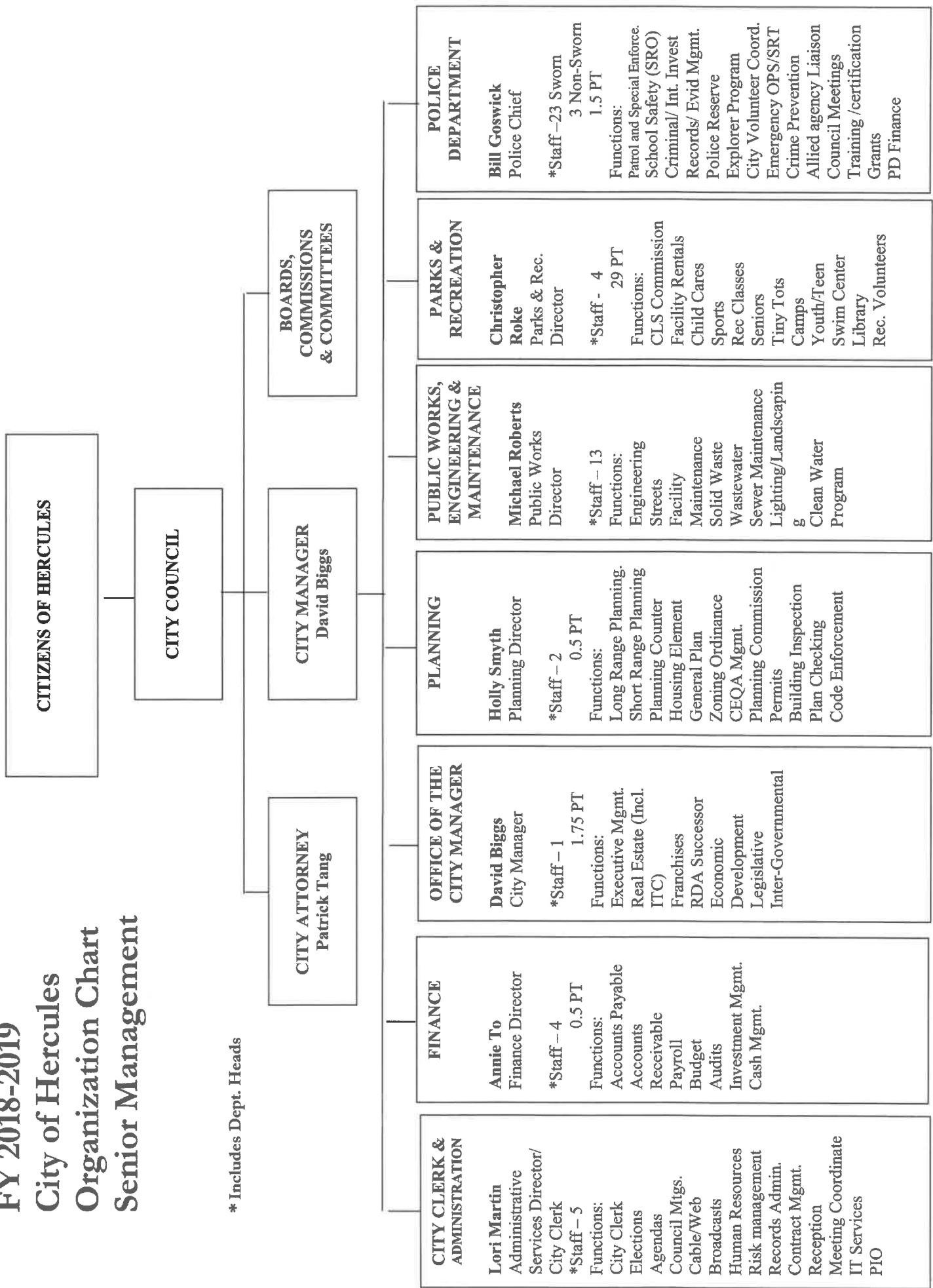
CITY COMMISSIONS AND SUB-COMMITTEES

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 CLERK & ADMINISTRATION
Lori Martin
 Administrative Services Director/
 City Clerk
 *Staff – 5
 Functions:
 City Clerk
 Elections
 Agendas
 Council Mtgs.
 Cable/Web
 Broadcasts
 Human Resources
 Risk management
 Records Admin.
 Contract Mgmt.
 Reception
 Meeting Coordinate
 IT Services
 PIO

FINANCE
Annie To
 Finance Director
 *Staff – 4
 0.5 PT
 Functions:
 Accounts Payable
 Accounts Receivable
 Payroll
 Budget
 Audits
 Investment Mgmt.
 Cash Mgmt.

OFFICE OF THE CITY MANAGER
David Biggs
 City Manager
 *Staff – 1
 1.75 PT
 Functions:
 Executive Mgmt.
 Real Estate (Incl. ITC)
 Franchises
 RDA Successor
 Economic Development
 Legislative
 Inter-Governmental

PLANNING
Holly Smyth
 Planning Director
 *Staff – 2
 0.5 PT
 Functions:
 Long Range Planning.
 Short Range Planning
 Planning Counter
 Housing Element
 General Plan
 Zoning Ordinance
 CEQA Mgmt.
 Planning Commission
 Permits
 Building Inspection
 Plan Checking
 Code Enforcement

PUBLIC WORKS, ENGINEERING & MAINTENANCE
Michael Roberts
 Public Works Director
 *Staff – 13
 Functions:
 Engineering
 Streets
 Facility Maintenance
 Solid Waste
 Wastewater
 Sewer Maintenance
 Lighting/Landscaping
 Clean Water Program

PARKS & RECREATION
Christopher Roke
 Parks & Rec. Director
 *Staff - 4
 29 PT
 Functions:
 CLS Commission
 Facility Rentals
 Child Care
 Sports
 Rec Classes
 Seniors
 Tiny Tois
 Camps
 Youth/Teen
 Swim Center
 Library
 Rec. Volunteers

POLICE DEPARTMENT
Bill Goswick
 Police Chief
 *Staff – 23 Sworn
 3 Non-Sworn
 1.5 PT
 Functions:
 Patrol and Special Enforce.
 School Safety (SRO)
 Criminal/ Int. Invest
 Records/ Evid Mgmt.
 Police Reserve
 Explorer Program
 City Volunteer Coord.
 Emergency OPS/SRT
 Crime Prevention
 Allied agency Liaison
 Council Meetings
 Training /certification
 Grants
 PD Finance

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

FUND BALANCES OVERVIEW

Fund balance represents resources available to meet current and future obligations. They are necessary to provide liquidity throughout the year when the timing of receipt of revenues does not coincide with the level of expenditures, to provide a bridge between good and bad economic times, to avoid sudden changes in the organization's service level due to unforeseen poor fiscal conditions, and to have resources available to address unplanned, catastrophic events that affect the health, safety and vitality of the community.

For governmental funds, total fund balance is calculated as total assets less total liabilities and restricted reserves. Enterprise and internal service funds follow private sector accounting standards. Rather than fund balance, these business-type entities have "net assets" but it is also calculated as total assets less total liabilities.

With the implementation of an accounting change regarding governmental funds equity (i.e. GASB Statement No. 54), governmental fund balance categories are Non-spendable, Restricted, Committed, Assigned or Unassigned and enterprise funds categories are reported as Unrestricted Net Assets or Net Investment in Capital Assets.

This budget document will use the GASB 54 terminology in referencing fund balance.

Combined Fund Balances and Financial Performance

The General Funds fund balance is positive and the unassigned fund balance is projected to be positive for FY 2018-19. The General Fund unassigned fund balance should always be a positive number. In the past, the General Fund relied heavily on transfers in from Fiscal Neutrality and other funds. In FY2011-12, the citizens of Hercules passed Measure O to increase the Sales Tax for 4 years. In FY 2012-13, the citizens of Hercules passed Measure A to increase the Utility Users Tax for 5 years. In November of 2015, Hercules voters extended both measures as Measures B & C.

The Fiscal Neutrality Fund is the City of Hercules "rainy day" fund. The assigned fund balance is now \$2,171,098. The minimum fund balance for the City of Hercules Fiscal Neutrality Fund is at least 2 months of expenses, or 17% (this is what is recommended by the Government Finance Officers Association (GFOA)).

Lighting and landscape district assigned fund balances continue to be sufficient to meet their needs. The City will be undertaking a Prop 218 process prior the start of the FY 2018-19 Fiscal Year to address this and other LLAD issues.

The Storm Water Fund unassigned fund balance is negative. This has improved somewhat with a transfer in from the General Fund of some recycling related revenues, and given planned transfers from the same source should not be increasing. However, there should be a formal transfer from the General Fund to the Storm Water Fund to eliminate the accumulated deficit which will be considered as part of the close-out of the 2017-18 fiscal year.

Adequate restricted fund balances remain in the City's street/funds maintenance and repair funds to fund road projects.

Unassigned fund balances in the City's development impact funds are reflected as zero amounts due to the fact that the Government Code 66000 requires that all these balances be restricted for specific capital projects related to new development. Further, fund balances in the internal service funds are appropriate to meet unexpected events or to fund future initiatives for investing in the City's information technology needs and equipment.

The amounts in the enterprise funds are categorized as Net Investment in Capital Assets and Unrestricted Net Assets. For presentation purposes we have utilized the Waste Water Bond Fund to show the dollar amount of bond proceeds transferred out for projects.

FY 18-19 PROJECTED ENDING FUND BALANCE (06-12-18)

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	37,479,750	14,525,730	15,443,163	36,562,317	36,562,317	15,063,926	14,881,778	36,744,465
201 - AB 3229 COPS PROGRAM	94,379	100,000	100,000	94,379	94,379	100,000	100,000	94,379
220 - CITYWIDE L&L DIST 83-2	1,694,164	1,299,519	1,635,278	1,358,405	1,358,405	1,922,266	3,225,637	55,034
221 - VICTORIA BY THE BAY L&L	301,750	335,189	524,193	112,746	112,746	443,177	477,543	78,380
222 - HERCULES VILLAGE L&L DIST	287,548	115,062	172,167	230,443	230,443	149,895	171,520	208,818
223 - BAYWOOD ASSESS 04-1 L&L	68,683	99,604	121,574	46,713	46,713	143,368	180,506	9,575
224 - BAYSIDE ASSESS DIST L&L	30,973	85,026	83,012	32,987	32,987	110,125	89,636	53,476
225 - ARTERIAL	0	200,380	119,048	81,332	81,332	235,710	203,015	114,027
231 - STORMWATER ASSESSMENT	(177,339)	332,387	326,847	(171,799)	(171,799)	321,387	358,996	(209,408)
241 - DIF-GEN PUBLIC FACILITIES	113,278	58,525	27,024	144,779	144,779	37,820	32,481	150,118
242 - COMMUNITY DEVELOPMENT FND	(423)	123,000	88,357	34,220	34,220	0	0	34,220
243 - DEVELOPMENT FEE FUND	116,162	0	27,024	89,138	89,138	0	29,555	59,583
244 - DIF-POLICE FACILITIES	252,686	103,581	0	356,267	356,267	16,773	0	373,040
246 - DIF-FIRE FACILITIES	(66)	137,630	0	137,564	137,564	0	0	137,564
247 - DIF-PARK & REC	4,577,286	895	0	4,578,181	4,578,181	0	0	4,578,181
261 - DIF-TRAFFIC FACILITIES	549,045	80,145	0	629,190	629,190	132,208	268	761,130
262 - STATE GAS TAX FUND	1,197,493	659,015	1,438,453	418,055	418,055	984,487	1,696,983	(294,441)
263 - MEASURE "C" STREET FUND	343,622	492,928	899,093	(62,543)	(62,543)	379,984	608,209	(290,768)
264 - STMP TRAFFIC IMPACT FUND	(181)	0	0	(181)	(181)	0	0	(181)
291 - AB 939 - JPA FUND	653,920	172,046	228,571	597,395	597,395	175,178	102,439	670,134
295 - GRANT FUND	(8,706,346)	8,588,881	0	(117,465)	(117,465)	0	0	(117,465)
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	(4,489,380)	3,288,539	0	(1,200,841)	(1,200,841)	0	0	(1,200,841)
341 - GRANT FND/STIP-TE	(1,073,609)	0	0	(1,073,609)	(1,073,609)	0	0	(1,073,609)
342 - GRANT FND/TIGER II	(260,453)	0	0	(260,453)	(260,453)	0	0	(260,453)
343 - ABAG/EBRP	0	0	0	0	0	0	0	0
344 - MEASURE AA/EBRP	(155,144)	0	0	(155,144)	(155,144)	0	0	(155,144)
345 - MEASURE WW/EBRP	(229,013)	0	0	(229,013)	(229,013)	260,000	260,000	(229,013)
346 - CCTA MEAS J EXP PLAN	(1,630,455)	288,000	60,000	(1,402,455)	(1,402,455)	60,000	60,000	(1,402,455)
347 - CCTA TLC GRANT	(204,457)	0	0	(204,457)	(204,457)	106,000	106,000	(204,457)
348 - CCTA PBTF	(237,938)	0	0	(237,938)	(237,938)	0	0	(237,938)
349 - SAFETEA LU	(350,270)	0	0	(350,270)	(350,270)	0	0	(350,270)
350 - STMP-SUB REG TRANS PROJ	51,684	0	236	51,448	51,448	0	0	51,448
351 - OBAG	0	1,482,200	1,482,200	0	0	0	0	0
352 - TRAFFIC CONGESTION RELIEF PR	18,314	0	0	18,314	18,314	0	0	18,314
380 - DIST 91-1 DEBT SERVICE FUND	162,772	0	0	162,772	162,772	0	0	162,772
381 - ASSMT. DIST 01-1 DEBT SVC	359,845	9,898	6,799	362,944	362,944	9,800	13,562	359,182
382 - ASSMT DIST 05-01 DEBT SVC	459,219	435,282	2,639,099	(1,744,598)	(1,744,598)	435,300	426,077	(1,735,375)
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	2,176,150	130,683	0	2,306,833	2,306,833	7,000	0	2,313,833
420 - SEWER ENTERPRISE FUND	30,459,591	6,168,016	6,648,794	29,978,813	29,978,813	5,933,890	5,697,329	30,215,374
430 - HERCULES MUNI. UTILITY	(142,505)	0	0	(142,505)	(142,505)	0	0	(142,505)
450 - VEHICLE REPLACEMENT FUND	1,081,869	88,362	134,602	1,035,629	1,035,629	124,000	124,000	1,035,629
460 - EQUIPMENT REPLACEMENT FND	885,548	571,739	668,218	789,069	789,069	888,380	901,041	776,408
470 - FACILITY MAINTENANCE FUND	(225,859)	387,229	515,783	(354,413)	(354,413)	682,086	682,086	(354,413)
501 - TAYLOR WOODROW MAINT LMOD	66,773	0	0	66,773	66,773	200	0	66,973
511 - GASB 45 OPEB LIABILITY	2,170,843	212,335	48,938	2,334,240	2,334,240	170,200	53,500	2,450,940
521 - REGIONAL WATER QUALITY	49,167	107	0	49,274	49,274	200	0	49,474
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	6,858,314	1,274,716	1,353,639	6,779,391	6,779,391	567,639	307,311	7,039,719
673 - 2009 DEBT SERVICE PFA	1,588,491	1,084,743	956,325	1,716,909	1,716,909	886,044	740,264	1,862,689
675 - 2010 DEBT SERVICE WWTP	490,000	260,000	0	750,000	750,000	265,000	0	1,015,000
720 - TRANSIT FND-WESTCAT	(3,533)	0	0	(3,533)	(3,533)	3,533	0	0
730 - HERCULES GOLF CLUB	43,231	0	10,000	33,231	33,231	0	0	33,231

FY 2018-19 TRANSFERS-IN AND TRANSFERS-OUT

CITY OF HERCULES

FY18-19 TRANSFERS-IN AND TRANSFERS-OUT

Fiscal Year	Account Type	Fund	Fund Description	Activity Sub Account Description	Account Formatted	Account Description	Sum of FY18-19 PROPOSED
2019	REVENUE	100	GENERAL FUND	TRANSFERS IN	100-0000-490.20-10	AB 3229 COPS GRANT	100,000
					100-0000-490.73-00	GOLF COURSE	
		220	CITYWIDE L&L DIST 83-2	TRANSFERS IN	220-0000-490.26-20	TRANSFERS IN/GAS TAX FUND	94,187
		221	VICTORIA BY THE BAY L&L	TRANSFERS IN	221-0000-490.26-20	TRANSFERS IN/GAS TAX FUND	9,451
		222	HERCULES VILLAGE L&L DIST	TRANSFERS IN	222-0000-490.26-20	TRANSFERS IN/GAS TAX FUND	4,250
		223	BAYWOOD ASSESS 04-1 L&L	TRANSFERS IN	223-0000-490.26-20	TRANSFERS IN/GAS TAX FUND	3,398
		224	BAYSIDE ASSESS DIST L&L	TRANSFERS IN	224-0000-490.26-20	TRANSFERS IN/GAS TAX FUND	2,502
		225	ARTERIAL ROADWAYS	TRANSFERS IN	225-0000-490.22-00	TRANSFERS IN/CITYWIDE L&L DIST 83-2	198,980
					225-0000-490.22-10	TRANSFERS IN/VICTORIA BY THE BAY L&L	20,730
					225-0000-490.22-20	TRANSFERS IN/HERCULES VILLAGE L&L DIST	2,536
					225-0000-490.22-30	TRANSFERS IN/BAYWOOD ASSESS 04-1 L&L	2,406
					225-0000-490.22-40	TRANSFERS IN/BAYSIDE ASSESS DIST L&L	11,058
					225-0000-490.26-20	TRANSFERS IN/GAS TAX FUND	
					225-0000-490.26-30	TRANSFERS IN/MEASURE C	
		231	STORMWATER ASSESSMENT	TRANSFERS IN	231-0000-490.10-00	GENERAL FUND	71,387
		295	GRANT FUND	TRANSFERS IN	295-0000-490.31-10	GRANT FUND	
		401	FISCAL NEUTRALITY FEE	TRANSFERS IN	401-0000-490.10-00	GENERAL FUND	
		511	GASB 45 OPEB LIABILITY	TRANSFERS IN	511-0000-490.10-00	GENERAL FUND	
		614	OWNER PARTICIPATION AGMTS	TRANSFERS IN	614-0000-490.61-90	2007 RDA TAB SERIES A	2,039,316
					614-0000-490.62-00	TRANSFERS IN	130,000
		615	RDA TAX ALLOC SERIES 2005	TRANSFERS IN	615-0000-490.63-00	RDA CAPITAL FUND	
					615-0000-490.67-20	PFA 03B LEASE REV BONDS	
				TRANSFERS IN	615-0000-490.62-00	TRANSFERS IN	6,555,000
					615-0000-490.67-30	TRANSFERS IN	
		617	RDA TAX ALLOC 2007 A	TRANSFERS IN	617-0000-490.62-00	TRANSFERS IN	1,004,194
		618	RDA TAX ALLOC 2007 B	TRANSFERS IN	618-0000-490.62-00	TRANSFERS IN	741,919
		619	2007 RDA TAB SERIES A	TRANSFERS IN	619-0000-490.61-50	RDA 2005 TABS	2,609,831
					619-0000-490.67-20	PFA 03B LEASE REV BONDS	
				TRANSFERS IN	619-0000-490.62-00	TRANSFERS IN	
		672	2003B DEBT SERVICE PFA	TRANSFERS IN	672-0000-490.62-00	TRANSFERS IN	
		673	2009 DEBT SERVICE PFA	TRANSFERS IN	673-0000-490.62-00	TRANSFERS IN	
		675	2010 DEBT SERVICE WWTP	TRANSFERS IN	675-0000-490.42-00	SEWER ENT. FUND	265,000
		720	TRANSIT FUND-WESTCAT	TRANSFERS IN	720-0000-490.47-00	TRANSFERS IN/FACILITIES	3,533
		535	HERCULES/PINOLE WWTP PLAN	TRANSFERS IN	535-0000-490.42-00	TRANSFERS IN/WASTE WATER	10,880
	REVENUE Total						13,880,557
	EXPEND	100	GENERAL FUND	TRANSFERS OUT	100-9999-690.23-10	STORMWATER ASSESSMENT	71,387
					100-9999-690.40-10	FISCAL NEUTRALITY FEE	
					100-9999-690.51-10	RETIREE OPTIONAL BENEFITS	
		201	AB 3229 COPS PROGRAM	TRANSFERS OUT	201-9999-690.10-00	GENERAL FUND	100,000
		220	CITYWIDE L&L DIST 83-2	TRANSFERS OUT	220-9999-690.22-50	TRANSFERS OUT/ARTERIALS	198,980
		221	VICTORIA BY THE BAY L&L	TRANSFERS OUT	221-9999-690.22-50	TRANSFERS OUT/ARTERIALS	20,730
		222	HERCULES VILLAGE L&L DIST	TRANSFERS OUT	222-9999-690.22-50	TRANSFERS OUT/ARTERIALS	2,536
		223	BAYWOOD ASSESS 04-1 L&L	TRANSFERS OUT	223-9999-690.22-50	TRANSFERS OUT/ARTERIALS	2,406
		224	BAYSIDE ASSESS DIST L&L	TRANSFERS OUT	224-9999-690.22-50	TRANSFERS OUT/ARTERIALS	11,058
		262	STATE GAS TAX FUND	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
		311	CITY CAPITAL PROJECTS	TRANSFERS OUT	311-9999-690.29-50	GRANT FUND	
		420	SEWER ENTERPRISE FUND	TRANSFERS OUT	420-9999-690.67-50	2010 DEBT SERVICE WWTP	265,000
					420-9999-690.53-50	TRANSFERS OUT/WWTP	10,880
		470	FACILITY MAINTENANCE FUND	TRANSFERS OUT	470-9999-690.72-00	TRANSFERS OUT/TRANSIT FUND WESTCAT	3,533
		615	RDA TAX ALLOC SERIES 2005	TRANSFERS OUT	615-9999-690.61-90	2007 RDA TAB SERIES A	2,609,831
		619	2007 RDA TAB SERIES A	TRANSFERS OUT	619-9999-690.61-40	OWNER PARTICIPATION AGMTS	2,039,316
		620	RETIREMENT OBLIGATION FND	TRANSFERS OUT	620-9999-690.61-40	OWNER PARTICIPATION AGMTS	130,000
					620-9999-690.61-50	RDA 2005 TABS	6,555,000
					620-9999-690.61-70	2007A	1,004,194
					620-9999-690.61-80	2007B	741,919
					620-9999-690.61-90	2007 RDA TAB SERIES A	
					620-9999-690.67-20	PFA 03B	
					620-9999-690.67-30	2009 DEBT SERVICE PFA	
		630	RDA - CAPITAL PROJECT FND	TRANSFERS OUT	630-9999-690.61-50	RDA 2005 TABS	
		672	2003B DEBT SERVICE PFA	TRANSFERS OUT	672-9999-690.61-50	RDA 2005 TABS	
					672-9999-690.61-90	2007 RDA TAB SERIES A	
		673	2009 DEBT SERVICE PFA	TRANSFERS OUT	673-9999-690.61-50	RDA 2005 TABS	
		730	HERCULES GOLF CLUB	TRANSFERS OUT	730-9999-690.10-00	GENERAL FUND	
	EXPEND Total						13,880,558

FY 2018-19 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

**CITY OF HERCULES
PROPOSED FY18-19 BUDGET PLAN
GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES (06-12-18)**

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 SERVICES	20,250
				RECREATION SERVICES	1,607,810
			CHARGES FOR SERVICES	PLANNING SERVICES	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
			CAPITAL OUTLAY	CHARGEBACK	(25,927)
				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				
	NET EXPENDITURE				
	OVER (UNDER) EXPENDITURES				
					143,097
					14,738,681
					325,245

**CITY OF HERCULES
 PROPOSED FY18-19 BUDGET PLAN
 PARKS & REC SUMMARY (06-12-18)**

Fund	Fund Description	Department Description	Division Description	FY 18-19 PROPOSED		FY 18-19 PROPOSED	
				REVENUE	EXPEND	REVENUE	EXPEND
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 REVENUE	PROPOSED EXPEND	PROPOSED REVENUE	PROPOSED EXPEND	PROPOSED 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	2002-1 VBTB NEIGHTBORHOOD	424,274	436,082			(11,808)
		TRANSFERS	TRANSFERS OUT		20,730			(20,730)
		NON DEPT	NON DEPT	9,451				9,451
221 Sum				433,725	456,812			(23,087)
222	HERCULES VILLAGE L&L DIS	PUBLIC WORKS	ZONE 10-CITY WIDE					0
		TRANSFERS	HERCULES VILLAGE	145,645	168,984			(23,339)
		NON DEPT	TRANSFERS OUT		2,536			(2,536)
			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					0
		TRANSFERS	2004-1 BAYWOOD	139,970	178,100			(38,130)
		NON DEPT	TRANSFERS OUT		2,406			(2,406)
			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					0
		TRANSFERS	BAYSIDE L&L DIST	107,623	78,578			29,045
		NON DEPT	TRANSFERS OUT		11,058			(11,058)
			NON DEPT	2,502				2,502
224 Sum				110,125	89,636			20,490
225	ARTERIAL ROADWAYS	PUBLIC WORKS	ARTERIAL ROADWAYS					(203,015)
		NON DEPT	NON DEPT	235,710	203,015			235,710
225 Sum				235,710	203,015			32,695
Grand Total				2,995,089	4,327,125			(1,332,037)

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

Fund	Fund Description	Department Description	Division Description	FY 18-19 PROPOSED		FY 18-19 PROPOSED	
				REVENUE	EXPEND	REVENUE	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	

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)**

Account Type	Fund Description	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17		FY17-18		FY18-19		% Change from FY17-18 Budget
								REVENUE	100	BUDGET	PROJECTION	PROPOSED		
		GENERAL	NON DEPT	NON DEPT	TAXES			8,128	9,000	7,928	9,180	2%		
					TAXES / TRANSIENT OCCUPANCY TAX	100-0000-310.00-00		1,110,268	1,189,548	1,232,041	1,250,283	5%		
					PROPERTY TAXES / SECURED PROP TAX	100-0000-311.10-00		24,131	50,000	52,674	51,000	2%		
					PROPERTY TAXES / UNSECURED PROP TAX	100-0000-311.20-00		(2,196)	(7,356)	(5,307)	(5,903)	2%		
					PROPERTY TAXES / PRIOR YR SECURED/UNSECURED	100-0000-311.30-00		45,709	30,000	7,646	30,000	0%		
					PROPERTY TAXES / SUPPLMNTL-SECURED PROP TX	100-0000-311.40-00		(9,225)	(9,825)	(10,022)	(10,022)	2%		
					PROPERTY TAXES / PROPERTY TAX ADMIN COSTS	100-0000-311.44-00		109,972	125,000	125,000	125,000	2%		
					PROPERTY TAX / GARBAGE LENS/ASMTS	100-0000-311.50-02		1,942,854	2,062,711	1,954,441	1,982,995	-4%		
					TAXES / SALES AND USE TAX	100-0000-312.00-00		125,912	159,929	143,700	148,000	-7%		
					SALES AND USE TAX / SALES TAX-PROP 172/58 519	100-0000-312.10-00		292,044						
					SALES AND USE TAX / PROP 57/ TRIPLE FLIP	100-0000-312.20-00		963,996	1,001,061	1,083,193	1,146,780	15%		
					SALES AND USE TAX / MEASURE O	100-0000-312.30-00		136,467	118,208	124,160	120,572	2%		
					TAXES / DOCU TRANSFER TAX	100-0000-315.00-00		131,240	187,377	188,000	191,125	2%		
					TAXES / BUSINESS LICENSE FEES	100-0000-316.00-00								
					BUSINESS LICENSE FEES / CASP FEE	100-0000-316.20-00								
					FRANCHISE / GAS	100-0000-318.10-00		35,447	32,257	1,629	3,111	3,000	3%	
					FRANCHISE / ELECTRIC	100-0000-318.20-00		64,289	63,590	4,994	65,274	3%		
					FRANCHISE / CABLE	100-0000-318.30-00		387,299	368,022	315,212	360,000	-2%		
					FRANCHISE / 1% PEG	100-0000-318.35-00		72,799	44,977	63,042	70,000	56%		
					FRANCHISE / GARBAGE	100-0000-318.40-00		318,740	279,268	280,000	286,662	3%		
					UTILITY USERS TAX / GAS LUT	100-0000-319.10-00		411,681	341,416	342,000	350,456	3%		
					UTILITY USERS TAX / ELECTRICITY LUT	100-0000-319.20-00		1,223,928	1,217,746	1,220,000	1,249,989	3%		
					UTILITY USERS TAX / TELEPHONE LUT	100-0000-319.30-00		959,670	953,400	960,000	978,644	3%		
					UTILITY USERS TAX / WATER LUT	100-0000-319.40-00		480,197	542,725	550,000	556,708	3%		
					UTILITY USERS TAX / CABLE LUT	100-0000-319.50-00		500,577	482,910	483,000	496,084	3%		
					Sum		9,333,928	9,241,964	9,135,503	9,489,838	3%			
					TAXES			22,212	10,296	15,000	10,502	2%		
					INTERGOVERNMENTAL			1,776,802	1,738,138	1,730,000	1,762,701	2%		
					STATE/COUNTY / MOTOR VEHICLE IN LIEN	100-0000-321.10-00		42,418	20,775	72,687	35,000	68%		
					MOTOR VEHICLE IN LIEN / W/F SWAP	100-0000-321.10-01		13,057						
					STATE/COUNTY / VEHICLE ABATEMENT FEES	100-0000-321.35-00								
					STATE/COUNTY / HOMEOWNERS PROP TAX RELIEF	100-0000-321.40-00								
					STATE/COUNTY / POST RECOVERY	100-0000-321.60-00		1,331	4,500	2,159	2,000	-100%		
					STATE/COUNTY / BULLETPROOF VEST GRANT	100-0000-321.85-00		2,654	2,000			0%		
					STATE/COUNTY / S890 MANDATED COSTS REIMB	100-0000-321.90-00			25,396			2%		
					STATE/COUNTY / ASSET SEIZURE	100-0000-321.91-00								
					Sum		1,858,474	1,791,105	1,935,866	1,866,203	4%			
					INTERGOVERNMENTAL			47,824	20,000	39,947	35,000	75%		
					FINES & FORFEITURES			47,824	20,000	39,947	35,000	75%		
					FINES & FORFEITURES			56,352	181,500	132,000	185,130	2%		
					USE OF MONEY & PROPERTY					(4,602)				
					FINES & FORFEITURES / VEHICLE CODE FINES	100-0000-342.00-00								
					USE OF MONEY & PROPERTY / INTEREST INCOME	100-0000-351.00-00								
					INTEREST INCOME / INVEST-UNREALIZED GAIN/LOSS	100-0000-351.02-00								
					CELL TOWER / PACIFIC BELL (CINGULAR)	100-0000-352.01-01		6,447						
					CELL TOWER / NEXTEL	100-0000-352.01-02								
					CELL TOWER / T MOBILE USA	100-0000-352.01-03		65,786	25,683	50,010	26,197	2%		
					CELL TOWER / ATRT	100-0000-352.01-04		24,935	26,453	27,442	26,982	2%		
					CELL TOWER / 111 CIVIC DR.	100-0000-352.01-05		35,648	18,543	4,796	18,914	2%		
					CELL TOWER / TURQUOISE	100-0000-352.01-06			35,821		36,537	2%		
					SALE OF PROPERTY / P88E 5-404 FRANKLIN CYN	100-0000-354.10-00		3,500						
					LEASE PAYMENT / BID RAD LEASE PYMT	100-0000-355.03-00								
					LEASE PAYMENT / CAFE LENA	100-0000-355.07-00								
					Sum		31,825	37,500	29,597	38,250	2%			
					MISCELLANEOUS REVENUE			224,494	325,000	239,243	332,010	2%		
					MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	100-0000-395.00-00		86,476	39,000	25,679	39,780	2%		
					MISCELLANEOUS REVENUE / RETURNED CHECK FEES	100-0000-395.01-00		180	180		184	2%		
					ADMINISTRATION REVENUE / WCCMWA ADMIN REIMB	100-0000-395.04-02		20,769			5,000			
					MISCELLANEOUS REVENUE / MAYOR'S CONFERENCE	100-0000-395.07-00		3,500						
					MISCELLANEOUS REVENUE / MISC. DONATIONS	100-0000-395.08-00								
					MISCELLANEOUS REVENUE / ASSET FORFEITURE	100-0000-398.00-00								
					L&L-ADMIN / L&L-ADMIN	100-0000-399.22-00		84,732	97,316	65,452	168,909	74%		
					L&L-ADMIN / L&L-ADMIN	100-0000-399.22-10		5,080	3,924	3,924	28,048			
					L&L-ADMIN / L&L-ADMIN	100-0000-399.22-20		1,385	1,070	1,070	14,883			
					L&L-ADMIN / L&L-ADMIN	100-0000-399.22-30		489	377	377	14,295			
					L&L-ADMIN / L&L-ADMIN	100-0000-399.22-40		3,144	2,429	2,429	12,284			
					MISC REIMBURSEMENTS / STORM-ADMIN	100-0000-399.23-10		16,761	17,263	12,947	7,080	-100%		
					MISC REIMBURSEMENTS / DIF GEN PUBLIC FACILITIES-ADMIN	100-0000-399.24-10					1,093			
					MISC REIMBURSEMENTS / COMMUNITY DEVELOPMENT-ADMIN	100-0000-399.24-20					4,154			
					MISC REIMBURSEMENTS / DEVELOPMENT FEE-ADMIN	100-0000-399.24-30								

Account Type	Fund Description	Fund	Department Description	Division 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	NON DEPT	NON DEPT	MISCELLANEOUS REVENUE	100-0000-399.24-70	MISC REIMBURSEMENTS / DIF PARKS & REC-ADMIN	27,487	28,311	21,233	3,188	80%
						100-0000-399.26-10	MISC REIMBURSEMENTS / DIF TRAFFICE-ADMIN	11,436	11,779	8,834	2,945	19%
						100-0000-399.26-20	MISC REIMBURSEMENTS / GAS TAX-ADMIN					
						100-0000-399.26-30	MISC REIMBURSEMENTS / MEASURE J/C-ADMIN					
						100-0000-399.29-10	MISC REIMBURSEMENTS / AB 939 JPA-ADMIN					
						100-0000-399.38-10	MISC REIMBURSEMENTS / ASSMT DIST 01-1 DEBT-ADMIN					
						100-0000-399.38-20	MISC REIMBURSEMENTS / ASSMT DIST 05-1 DEBT-ADMIN					
						100-0000-399.38-30	MISC REIMBURSEMENTS / SUNTRUST LEASE-ADMIN					
						100-0000-399.42-00	MISC REIMBURSEMENTS / SEWER-ADMIN	126,050	129,831	97,373	355,873	174%
						100-0000-399.46-00	MISC REIMBURSEMENTS / IT-ADMIN	23,351	24,051	18,038	355,873	-25%
						100-0000-399.47-00	MISC REIMBURSEMENTS / FAC MAINT-ADMIN	22,473	23,147	17,360	17,360	-25%
						100-0000-399.67-20	MISC REIMBURSEMENTS / 2008 DEBT SERVICE PPA-ADMIN					
						100-0000-399.67-30	MISC REIMBURSEMENTS / 2009 DEBT SERVICE PPA-ADMIN					
						100-0000-490.20-10	GO DEBT FUND / AB 3229 COPS GRANT	433,313	370,878	274,716	805,880	117%
						100-0000-490.63-00	TRANSFERS IN / GO DEBT FUND / AB 3229 COPS GRANT	100,000	100,000	100,000	100,000	0%
						100-0000-490.73-00	TRANSFERS IN / ROA CAPITAL FUND	21,899	10,000	10,000	10,000	-100%
						100-0000-490.73-00	TRANSFERS IN / GOLF COURSE	10,000	10,000	10,000	10,000	-9%
NON DEPT Sum								131,899	110,000	110,000	100,000	6%
			CITY COUNCIL			100-4010-3995.07-00	MISCELLANEOUS REVENUE / MAYOR'S CONFERENCE	12,029,931	11,859,447	11,795,277	12,628,931	
CITY COUNCIL Sum								4,950				
CITY CLERK			MANAGEMENT SVC			100-4420-3995.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	4,950	9,480	4,427	9,670	2%
						100-4420-3995.13-00	MISCELLANEOUS REVENUE / 5% IMAGING FEE	6,118		87		
			RISK MANAGEMENT			100-4424-3995.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	6,118	9,480	4,514	9,670	2%
						100-4424-3995.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	15,000	3,367	4,848	4,848	44%
CITY CLERK Sum								15,000	3,367	4,848	4,848	44%
PERSONNEL			RECRUITMENT			100-4520-3995.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	21,118	12,847	9,362	14,517	13%
PERSONNEL Sum												
PUBLIC SAFETY			POLICE ADMIN/INSP/SUPP			100-5160-361.01-01	POLICE SERVICES / SPECIAL P.D SVCS/DUTY 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%
						100-5160-3995.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	403,221	420,887	417,247	452,500	8%
						100-5160-3995.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	602,500				
						100-5164-3995.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	602,500				
PUBLIC SAFETY Sum								1,005,721	420,887	418,544	452,500	8%
COMMUNITY DEVELOPMENT			BUSINESS & REGIONAL PLNG			100-5235-362.04-00	PLANNING SERVICES / 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 SERVICES / PARKING PERMITS			4,250	2,250	
						100-5235-3995-04-21	PLANNING SERVICES / 20% ADMIN FEE	185,398	19,166	38,250	20,250	6%
						100-5235-3995-04-21	PLANNING SERVICES / 20% ADMIN FEE		45,000	58,000	58,000	
BUILDING-INSPECTION			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	1,863		779		
						100-5238-331.05-00	BUILDING FEES / INSULATION FEES					

Account Type	Fund Description	Fund	Department Description	Division 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	GENERAL	100	COMMUNITY	BUILDING-	LICENSES & PERMITS	100-5238-331.08-00	BUILDING FEES / PLAN CHECK FEES	4,637	1,200	1,680		-100%
					LICENSES & PERMITS	100-5238-331.10-00	BUILDING FEES / PLUMBING FEES	975		292		
					LICENSES & PERMITS	100-5238-331.16-00	BUILDING FEES / GREEN BLDG STDS	49		13		
					LICENSES & PERMITS	100-5238-331.17-00	BUILDING FEES / GENERAL PLAN UPDATE FEE	196,440	250,000	300,000	70,100	-72%
					MISCELLANEOUS REVENUE	100-5238-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	362,215	410,200	589,224	194,400	-53%
					MISCELLANEOUS REVENUE	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	STREETS FACILITY	MISCELLANEOUS REVENUE	100-5432-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE			135		
					MISCELLANEOUS REVENUE	Sum				135		
				ENGINEERING- OPERATIONS	LICENSES & PERMITS	100-5435-332.01-00	ENGINEERING FEES / SUBDIVISION FEES	1,798				
					LICENSES & PERMITS	100-5435-332.03-00	ENGINEERING FEES / ENCROACHMENT FEES	1,076	12,269	(6,111)	20,000	63%
					LICENSES & PERMITS	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	100-5435-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	1,491	1,227	407	1,000	-19%
					MISCELLANEOUS REVENUE	Sum		1,491	1,227	407	1,000	-19%
			PUBLIC WORKS									
			Sum					4,390	13,496	(5,471)	21,000	56%
			PARKS & REC	LIBRARY	MISCELLANEOUS REVENUE	100-5501-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	12,953	14,000	13,000	13,000	-7%
					MISCELLANEOUS REVENUE	Sum		12,953	14,000	13,000	13,000	-7%
				ADMINISTRATION	CHARGES FOR SERVICES	100-5510-364.01-03	RECREATION SERVICES / NSF FEE REVENUE	540	500	592	510	2%
					CHARGES FOR SERVICES	Sum		540	500	592	510	2%
				FACILITY RENTALS	MISCELLANEOUS REVENUE	100-5510-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	29,017	31,095	28,246	31,717	2%
					MISCELLANEOUS REVENUE	Sum		29,017	31,095	28,246	31,717	2%
					CHARGES FOR SERVICES	100-5512-364.41-00	RECREATION SERVICES / FACILITIES RENTAL	215,725	165,000	180,000	185,000	12%
					CHARGES FOR SERVICES	100-5512-364.42-00	RECREATION SERVICES / NIGHRRHD CTR-S-LIABILITY INS.	35,456	35,000	35,000	36,500	4%
					CHARGES FOR SERVICES	100-5512-364.45-00	RECREATION SERVICES / SECURITY GUARDS	13,432	12,000	13,000	12,600	5%
					CHARGES FOR SERVICES	Sum		264,613	212,000	228,000	234,100	10%
				LUPINE DAY CAMP	CHARGES FOR SERVICES	100-5513-364.31-00	RECREATION SERVICES / DAY CAMP	119,761	95,000	98,045	100,000	5%
					CHARGES FOR SERVICES	Sum		119,761	95,000	98,045	100,000	5%
				OHLONE DAY CAMP	CHARGES FOR SERVICES	100-5514-364.31-00	RECREATION SERVICES / DAY CAMP	(120)				
					CHARGES FOR SERVICES	Sum		(120)				
				OHLONE CHILD CARE	CHARGES FOR SERVICES	100-5516-364.32-00	RECREATION SERVICES / CHILD CARE	119,150	115,000	145,000	125,000	9%
					CHARGES FOR SERVICES	Sum		119,150	115,000	145,000	125,000	9%
				HANNA CHILD CARE	CHARGES FOR SERVICES	100-5517-364.32-00	RECREATION SERVICES / CHILD CARE	174,706	155,000	180,000	190,000	23%
					CHARGES FOR SERVICES	Sum		174,706	155,000	180,000	190,000	23%
				CHILD CARE - LUPINE SCH	CHARGES FOR SERVICES	100-5518-364.32-00	RECREATION SERVICES / CHILD CARE	120,054	135,000	118,000	135,000	0%
					CHARGES FOR SERVICES	Sum		120,054	135,000	118,000	135,000	0%
				RECREATION CLASSES	CHARGES FOR SERVICES	100-5520-364.43-00	RECREATION SERVICES / RECREATION CLASSES	56,881	75,000	56,000	78,000	4%
					CHARGES FOR SERVICES	Sum		56,881	75,000	56,000	78,000	4%
				SENIOR CITIZENS	CHARGES FOR SERVICES	100-5524-364.39-00	RECREATION SERVICES / SENIOR CITIZENS PROGRAM	13,151	15,000	13,500	15,300	2%
					CHARGES FOR SERVICES	100-5524-364.39-02	SENIOR CITIZENS PROGRAM / SENIOR CITIZENS LUNCH	13,133		15,562		
					CHARGES FOR SERVICES	Sum		26,284	15,000	29,062	15,300	2%
				TINY TOTTS	CHARGES FOR SERVICES	100-5528-364.37-00	RECREATION SERVICES / TINY TOTTS PROGRAM	211,065	205,000	222,000	215,000	5%
					CHARGES FOR SERVICES	Sum		211,065	205,000	222,000	215,000	5%
				SWIM CENTER	CHARGES FOR SERVICES	100-5536-364.61-00	RECREATION SERVICES / SWIM CENTER PROGRAMS	125,388	125,000	125,000	138,000	10%
					CHARGES FOR SERVICES	100-5536-364.62-00	RECREATION SERVICES / SWIM TEAM REVENUES	112,438	125,000	120,000	127,500	2%
					CHARGES FOR SERVICES	Sum		237,826	250,000	245,000	265,500	6%
				SPORTS PROGRAM	CHARGES FOR SERVICES	100-5538-364.44-00	RECREATION SERVICES / SPORTS PROGRAMS	108,413	130,000	100,000	132,600	2%
					CHARGES FOR SERVICES	Sum		108,413	130,000	100,000	132,600	2%
				TEEN PROGRAM	CHARGES FOR SERVICES	100-5540-364.64-00	RECREATION SERVICES / TEEN CENTER	1,845	1,600	1,600	1,800	
					CHARGES FOR SERVICES	Sum		1,845	1,600	1,600	1,800	
				COMM CTR- CONCESSION	CHARGES FOR SERVICES	100-5542-364.68-01	CONCESSION STAND SALES / NON-TAXABLE SALES EVENT	5,000				
					CHARGES FOR SERVICES	Sum		5,000				
				YOUTH/TEEN RESOURCE CTR	CHARGES FOR SERVICES	100-5543-364.63-00	RECREATION SERVICES / YOUTH RESOURCE CENTER	105,207	110,000	105,000	115,000	5%
					CHARGES FOR SERVICES	Sum		105,207	110,000	105,000	115,000	5%
			PARKS & REC					1,593,105	1,542,595	1,569,545	1,652,527	7%
			Sum					15,268,567	14,357,638	14,525,730	15,063,926	5%
			REVENUE Total									

Account Type	Fund Description	Fund	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17			FY17-18			FY18-19			% Change from FY17-18 Budget	
								Actuals	Budget	Projection	Actuals	Budget	Projection	Proposed				
EXPEND	GENERAL	100	NON DEPT	NON DEPT	SERVICES	100-0000-611.60-00	PROFESSIONAL SERVICES / FINANCIAL SERVICES											
					OFFICE EXPENSES	100-0000-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES											
					OFFICE EXPENSES	100-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS E											
					OTHER EXPENSES	100-0000-643.20-00	FIXED ASSETS / ABOVE \$5,000 IN VALUE											
					CAPITAL OUTLAY													
					CAPITAL OUTLAY													
					NON DEPT Sum													
					CITY COUNCIL													
					SALARIES AND BENEFITS	100-4010-601.10-00	SALARIES AND WAGES / REGULAR	47,120	52,390	50,000	59,990	110,557	79,941	82,967	500			
					SALARIES AND BENEFITS	100-4010-601.19-00	SALARIES AND WAGES / 457 CONTRIBUTION	6,873	7,801	8,041	957	1,000	929	1,000	500			
					SALARIES AND BENEFITS	100-4010-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,528	2,984	3,311	17,664	24,997	23,834	27,379	4,500			
					SALARIES AND BENEFITS	100-4010-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	20	25	23	6,617	4,200	104	4,200	2,000			
					SALARIES AND BENEFITS	100-4010-606.10-00	SALARIES AND BENEFITS / SOCIAL SECURITY	2,067	2,598	2,383	1,706	1,000	1,154	2,000	580			
					SALARIES AND BENEFITS	100-4010-606.11-00	SALARIES AND BENEFITS / MEDICARE	783	759	899	27,003	31,197	26,844	35,159	500			
					SALARIES AND BENEFITS	100-4010-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE				516	500	305	500	500			
					SALARIES AND BENEFITS	100-4010-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE				914	200	176	4,500	1,000			
					SALARIES AND BENEFITS	100-4010-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE				6	100	2	100	100			
					SALARIES AND BENEFITS	100-4010-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.				1,437	940	677	5,240	500			
					SALARIES AND BENEFITS	100-4010-614.60-00	UTILITY SERVICES / TELEPHONE	59,390	110,557	79,941								
					SALARIES AND BENEFITS	100-4010-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	17,664	24,997	23,834								
					SALARIES AND BENEFITS	100-4010-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCE	6,617	4,200	104								
					SALARIES AND BENEFITS	100-4010-615.40-01	TRAINING & CONFERENCE / MEETINGS & MILEAGE	1,706	1,000	1,154								
					SALARIES AND BENEFITS	100-4010-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	59	59	823								
					SALARIES AND BENEFITS	100-4010-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	27,003	31,197	26,844								
					SALARIES AND BENEFITS	100-4010-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	516	500	305								
					SALARIES AND BENEFITS	100-4010-622.30-00	OFFICE / POSTAGE & DELIVERY	914	200	176								
					SALARIES AND BENEFITS	100-4010-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	6	100	2								
					SALARIES AND BENEFITS	100-4010-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	1,437	940	677								
					SALARIES AND BENEFITS	100-4010-639.50-99	CHARGEBACK / LEGAL SERVICES											
					SALARIES AND BENEFITS	100-4010-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	87,007	89,617	89,617								
					SALARIES AND BENEFITS	100-4010-661.30-00	ALLOCATED COSTS / PAC MAINT CHG ALLOCATE	14,560	14,996	14,996								
					SALARIES AND BENEFITS	100-4010-661.30-00	ALLOCATED COSTS / PAC MAINT CHG ALLOCATE	101,567	104,613	104,613								
					CITY COUNCIL Sum													
					CITY MANAGER													
					SALARIES AND BENEFITS	100-4115-601.10-00	SALARIES AND WAGES / REGULAR	189,397	257,807	212,075	129,802	143,928	131,184	146,461	10,000			
					SALARIES AND BENEFITS	100-4115-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME											
					SALARIES AND BENEFITS	100-4115-601.30-00	SALARIES AND WAGES / OVERTIME PAY	7										
					SALARIES AND BENEFITS	100-4115-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	2,496										
					SALARIES AND BENEFITS	100-4115-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	23,670	17,570	21,411								
					SALARIES AND BENEFITS	100-4115-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB											
					SALARIES AND BENEFITS	100-4115-606.04-00	SALARIES AND BENEFITS / PERS EE CONTRIB											
					SALARIES AND BENEFITS	100-4115-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	10	10	10								
					SALARIES AND BENEFITS	100-4115-606.07-00	SALARIES AND BENEFITS / PERS ER CONTRIB	423										
					SALARIES AND BENEFITS	100-4115-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,872	2,290	1,892								
					SALARIES AND BENEFITS	100-4115-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	3,588	3,680	3,520								
					SALARIES AND BENEFITS	100-4115-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	1,000										
					SALARIES AND BENEFITS	100-4115-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH											
					SALARIES AND BENEFITS	100-4115-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	9,275	9,853	10,190								
					SALARIES AND BENEFITS	100-4115-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,129	1,263	1,198								
					SALARIES AND BENEFITS	100-4115-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	133	145	146								
					SALARIES AND BENEFITS	100-4115-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	95	89	105								
					SALARIES AND BENEFITS	100-4115-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	825	734	17,435								
					SALARIES AND BENEFITS	100-4115-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.											
					SALARIES AND BENEFITS	100-4115-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	174,322	186,458	188,584								
					SALARIES AND BENEFITS	100-4115-611.60-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	24,828	40,000	30,000								
					SALARIES AND BENEFITS	100-4115-614.60-00	UTILITY SERVICES / TELEPHONE	56,538	50,000	50,000								
					SALARIES AND BENEFITS	100-4115-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	6,572	7,000	7,300								
					SALARIES AND BENEFITS	100-4115-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCE	2,095	3,550	3,579								
					SALARIES AND BENEFITS	100-4115-615.40-01	TRAINING & CONFERENCE / MEETINGS & MILEAGE	2,078	1,000	1,502								
					SALARIES AND BENEFITS	100-4115-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	1,158	1,000	1,207								

Account Type	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17		FY17-18		FY18-19		% Change from FY17-18 Budget
							ACTUALS	BUDGET	PROJECTION	PROPOSED			
EXPEND	100	CITY MANAGER	CITY MANAGER	OFFICE EXPENSES	Sum	100-4115-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	793	106,050	30	80,950	-24%	
				OFFICE EXPENSES		100-4115-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	737	200	313	200		
				OFFICE EXPENSES		100-4115-622.30-00	OFFICE / POSTAGE & DELIVERY	2,106	4,000	2,354	4,000		
				OFFICE EXPENSES		100-4115-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	2,800		(2,025)	1,400		
				OFFICE EXPENSES	Sum	100-4115-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS E	6,436	4,230	643	4,370	3%	
				OTHER EXPENSES		100-4115-639.50-99	CHARGEBACK / LEGAL SERVICES	300,000	6,000		500		
				OTHER EXPENSES	Sum	100-4115-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	300,003	29,873	29,873	35,891	-92%	
				INTERFUND/ALLOCC/TRANSFERS		100-4115-661.30-00	ALLOCATED COSTS / PAC MAINT CHG ALLOCATE	13,548	13,954	13,954	28,463	47%	
				INTERFUND/ALLOCC/TRANSFERS	Sum			42,551	43,827	43,827	64,354		
				CITY MANAGER	Sum			619,908	346,565	326,611	367,953	6%	
				LEGAL SERVICES		100-4320-611.70-01	LEGAL SERVICES / CITY ATTORNEY - CONTRACT	168,231	150,000	116,566	150,000		
				LEGAL SERVICES		100-4320-611.70-02	LEGAL SERVICES / LITIGATION COSTS - OTHER	29,003	60,000	60,000	60,000		
				LEGAL SERVICES		100-4320-611.70-03	LEGAL SERVICES / CITY ATTORNEY - OTHER	230,285	180,000	81,813	140,000	-10%	
				LEGAL SERVICES	Sum			398,516	390,000	198,380	350,000	-10%	
				CITY CLERK	Sum			398,516	390,000	198,380	350,000	-10%	
				MANAGEMENT SVC		100-4420-601.10-00	SALARIES AND WAGES / REGULAR	112,268	112,205	147,011	143,140		
				SALARIES AND BENEFITS		100-4420-601.30-00	SALARIES AND WAGES / OVERTIME PAY	13,038	2,184	7,027	7,027		
				SALARIES AND BENEFITS		100-4420-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY						
				SALARIES AND BENEFITS		100-4420-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	629	916	4,766			
				SALARIES AND BENEFITS		100-4420-601.46-00	SALARIES AND WAGES / BONUS		10,004	4,766			
				SALARIES AND BENEFITS		100-4420-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	1,506	1,584	1,461			
				SALARIES AND BENEFITS		100-4420-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	20,808	19,699	27,396	31,301		
				SALARIES AND BENEFITS		100-4420-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	30	35	35			
				SALARIES AND BENEFITS		100-4420-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,839	1,574	2,331	2,037		
				SALARIES AND BENEFITS		100-4420-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	974	2,223	2,115	2,113		
				SALARIES AND BENEFITS		100-4420-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	537		1,029	1,056		
				SALARIES AND BENEFITS		100-4420-606.25-00	SALARIES AND BENEFITS / EMPLOYER-457 MATCH	14,089	22,197	2,366	2,642		
				SALARIES AND BENEFITS		100-4420-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	1,133	1,381	18,419	18,534		
				SALARIES AND BENEFITS		100-4420-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	172	229	387	1,570		
				SALARIES AND BENEFITS		100-4420-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	138	175	191	173		
				SALARIES AND BENEFITS		100-4420-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	729	832	1,001	1,046		
				SALARIES AND BENEFITS		100-4420-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	17	18	21	45		
				SALARIES AND BENEFITS	Sum	100-4420-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	167,908	175,221	217,160	211,071	20%	
				PROFESSIONAL SERVICES / PROFESSIONAL SERVICES		100-4420-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	15,120	25,000	1,179	25,000		
				UTILITY SERVICES / TELEPHONE		100-4420-614.60-00	UTILITY SERVICES / TELEPHONE		15,000		20,000		
				TELEPHONE / CELL PHONE/PAGER		100-4420-614.60-01	TELEPHONE / CELL PHONE/PAGER	1,021	787	991			
				MEMBERSHIPS		100-4420-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	365	500	446			
				NOTICES & PUBLICATIONS		100-4420-615.30-00	ADMINISTRATIVE SERVICES / NOTICES & PUBLICATIONS	162	1,000	429	1,000		
				TRAINING & CONFERENCES		100-4420-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	3,470	2,000	2,871	3,200		
				EQUIPMENT RENTALS / CARRIER LEASE		100-4420-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	3,388	5,000	898	5,000		
				OPERATING SUPPLIES / BOOKS, PERIODICALS & SUBS		100-4420-621.30-00	EQUIPMENT RENTALS / CARRIER LEASE	2,121	1,900	1,771	2,400		
				OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS		100-4420-621.50-00	OPERATING SUPPLIES / BOOKS, PERIODICALS & SUBS	26,372	51,287	8,583	56,700	11%	
				GENERAL OFFICE SUPPLIES		100-4420-622.10-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	54	150	319	350		
				POSTAGE & DELIVERY		100-4420-622.30-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	1,390	700	690	700		
				CHARGEBACK / LEGAL SERVICES		100-4420-639.50-99	OFFICE / GENERAL OFFICE SUPPLIES	16,745	25,000	12,383	20,000		
				ALLOCATED COSTS / INFO SERV CHG ALLOCATE		100-4420-661.10-00	OFFICE / POSTAGE & DELIVERY	436	450	539	500		
				ALLOCATED COSTS / PAC MAINT CHG ALLOCATE		100-4420-661.30-00	CHARGEBACK / LEGAL SERVICES	18,626	26,300	13,931	21,550	-18%	
				CITY CLERK/OUTREACH	Sum			6,500	6,500				
				UTILITY SERVICES / TELEPHONE		100-4421-614.60-00	UTILITY SERVICES / TELEPHONE	299	299	290			
				SALARIES AND WAGES / REGULAR		100-4423-601.10-00	SALARIES AND WAGES / REGULAR	19,678	20,949	21,427	19,204		
				SALARIES AND WAGES / OVERTIME PAY		100-4423-601.30-00	SALARIES AND WAGES / OVERTIME PAY	3,037	2,730	3,266	3,266		
				SALARIES AND WAGES / BONUS		100-4423-601.46-00	SALARIES AND WAGES / BONUS		2,652	1,264			
				SALARIES AND BENEFITS / PERS ER CONTRIB		100-4423-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	3,731	3,249	4,674	5,500		
				SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT		100-4423-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	6	6	6			

Account Type	Fund	Fund Description	Department Description	Division 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	PERSONNEL	RECRUITMENT	SALARIES AND BENEFITS	100-4520-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	297			408	
					SALARIES AND BENEFITS / EMPLOYER 457 MATCH	100-4520-606.31-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	600	20,000	397	538	
					SALARIES AND BENEFITS / EDUCATION REIMBURSEMENT	100-4520-606.40-00	SALARIES AND BENEFITS / EDUCATION REIMBURSEMENT	9,259	20,000	5,104	20,000	
					SALARIES AND BENEFITS / HEALTH INSURANCE	100-4520-606.42-00	SALARIES AND BENEFITS / HEALTH INSURANCE	9,933	19,416	11,581	11,581	
					SALARIES AND BENEFITS / DENTAL INSURANCE	100-4520-606.43-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,250	2,110	1,283	1,010	
					SALARIES AND BENEFITS / VISION INSURANCE	100-4520-606.44-00	SALARIES AND BENEFITS / VISION INSURANCE	139	223	261	167	
					SALARIES AND BENEFITS / LIFE INSURANCE	100-4520-606.45-00	SALARIES AND BENEFITS / LIFE INSURANCE	93	98	105	103	
					SALARIES AND BENEFITS / LONG TERM DISABILITY INS	100-4520-606.46-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	671	640	3,696	866	
					SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	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%
					SALARIES AND BENEFITS	Sum		1,000	5,000	513	4,000	
					PROFESSIONAL SERVICES / CONSULTING SERVICES	100-4520-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	3,600	3,600	3,600	3,600	
					PROFESSIONAL SERVICES / FINANCIAL SERVICES	100-4520-611.60-00	PROFESSIONAL SERVICES / FINANCIAL SERVICES					
					LEGAL SERVICES / LITIGATION COSTS - OTHER	100-4520-611.70-02	LEGAL SERVICES / LITIGATION COSTS - OTHER		16,684	18,820	16,684	
					MEDICAL/HEALTH SERVICES / PRE-EMPLOYMENT SCREEN	100-4520-614.60-00	MEDICAL/HEALTH SERVICES / PRE-EMPLOYMENT SCREEN	13,273	15,316	13,558	16,000	
					UTILITY SERVICES / TELEPHONE	100-4520-615.20-00	UTILITY SERVICES / TELEPHONE	5,365	3,675	5,208	3,675	
					ADMINISTRATIVE SERVICES / MEMBERSHIPS	100-4520-615.30-01	ADMINISTRATIVE SERVICES / MEMBERSHIPS	143	360	400	1,000	
					NOTICES & PUBLICATIONS / COMPLIANCE POSTER	100-4520-615.30-03	NOTICES & PUBLICATIONS / COMPLIANCE POSTER	1,422	7,500	9,491	5,000	
					NOTICES & PUBLICATIONS / RECRUITMENT & ADVERTISI	100-4520-615.30-03	NOTICES & PUBLICATIONS / RECRUITMENT & ADVERTISI	1,329	15,000	7,953	15,000	
					ADMINISTRATIVE SERVICES / TRAINING & CONFERENCE	100-4520-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCE	1,229	1,300	1,383	974	
					EQUIPMENT RENTALS / COPIER LEASE	100-4520-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	26,360	68,835	60,771	65,933	-4%
					SALARIES AND BENEFITS	Sum		200	200	200	200	
					OFFICE EXPENSES	100-4520-621.20-00	OPERATING SUPPLIES / AUDIO & VIDEO SUPPLIES		300	300	300	
					OFFICE EXPENSES	100-4520-621.30-00	OPERATING SUPPLIES / BOOKS PERIODICALS & SUBSC	84		699		
					OFFICE EXPENSES	100-4520-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	42	100	28	100	
					OFFICE EXPENSES	100-4520-622.30-00	OFFICE / POSTAGE & DELIVERY	35				
					OFFICE EXPENSES	100-4520-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	160	600	727	600	0%
					OFFICE EXPENSES	Sum		7,251	7,468	7,468	8,973	
					INTERFUND/ALLOC/TRANSFERS	100-4520-661.10-00	ALLOCATED COSTS / IMPO SERV CHG ALLOCATE	11,339	11,679	11,679	19,180	
					INTERFUND/ALLOC/TRANSFERS	100-4520-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	18,590	19,147	19,147	28,153	47%
					INTERFUND/ALLOC/TRANSFERS	Sum		163,433	244,350	219,623	259,233	6%
					SALARIES AND BENEFITS	100-4625-601.10-00	SALARIES AND BENEFITS / REGULAR	332,034	355,566	360,000	389,191	
					SALARIES AND BENEFITS	100-4625-601.11-00	SALARIES AND BENEFITS / CONTRACT/TEMPORARY ASSIST	10,562				
					SALARIES AND BENEFITS	100-4625-601.13-00	SALARIES AND BENEFITS / TEMPORARY PART-TIME	24,013	25,600	40,000	55,587	
					SALARIES AND BENEFITS	100-4625-601.30-00	SALARIES AND BENEFITS / OVERTIME PAY	4,520	16,163	566	16,163	
					SALARIES AND BENEFITS	100-4625-601.44-00	SALARIES AND BENEFITS / ACTING/INCENTIVE PAY	4,248	2,400	2,218	8,355	
					SALARIES AND BENEFITS	100-4625-601.45-00	SALARIES AND BENEFITS / ADMIN/EXECUTIVE PAY	1,075				
					SALARIES AND BENEFITS	100-4625-601.46-00	SALARIES AND BENEFITS / BONUS	30,882	30,882	14,711	66,832	
					SALARIES AND BENEFITS	100-4625-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	47,381	55,413	57,211	66,832	
					SALARIES AND BENEFITS	100-4625-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	65	78	72	81	
					SALARIES AND BENEFITS	100-4625-606.07-00	SALARIES AND BENEFITS / PERS ER CONTRIB	90				
					SALARIES AND BENEFITS	100-4625-606.11-00	SALARIES AND BENEFITS / MEDICARE	4,914	3,754	6,139	6,239	
					SALARIES AND BENEFITS	100-4625-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	4,536	5,637	5,183	6,469	
					SALARIES AND BENEFITS	100-4625-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	1,936		1,870	1,920	
					SALARIES AND BENEFITS	100-4625-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	29,287	7,221	6,890	8,168	
					SALARIES AND BENEFITS	100-4625-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	5,912	7,645	15,676	46,533	
					SALARIES AND BENEFITS	100-4625-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	810	998	7,066	6,278	
					SALARIES AND BENEFITS	100-4625-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	334	361	372	365	
					SALARIES AND BENEFITS	100-4625-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	2,358	2,336	2,748	3,484	
					SALARIES AND BENEFITS	100-4625-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	31	41	45	99	
					SALARIES AND BENEFITS	100-4625-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM	474,107	592,926	521,617	617,139	4%
					SALARIES AND BENEFITS	Sum		53,924	60,000	60,000	60,000	
					PROFESSIONAL SERVICES / CONSULTING SERVICES	100-4625-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	75,995	92,000	91,189	92,000	
					PROFESSIONAL SERVICES / FINANCIAL SERVICES	100-4625-611.60-00	PROFESSIONAL SERVICES / FINANCIAL SERVICES	2,500	3,750	3,750	3,750	
					PROFESSIONAL SERVICES / LEGAL SERVICES	100-4625-611.70-00	PROFESSIONAL SERVICES / LEGAL SERVICES	3,759	3,183	3,649	3,183	
					UTILITY SERVICES / TELEPHONE	100-4625-614.60-00	UTILITY SERVICES / TELEPHONE	190	500	390	1,000	
					ADMINISTRATIVE SERVICES / MEMBERSHIPS	100-4625-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	5,538	5,000	195	5,000	
					TRAINING & CONFERENCES / MEETINGS AND MILEAGE	100-4625-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	4,204	500	417	500	
					EQUIPMENT RENTALS / COPIER LEASE	100-4625-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	10	3,800	4,939	3,478	
					MISCELLANEOUS SERVICES / BANK SERVICE CHARGES	100-4625-618.10-00	MISCELLANEOUS SERVICES / BANK SERVICE CHARGES	110,755	125,000	125,000	125,000	
					MISCELLANEOUS SERVICES / OTHER GOVT AGENCY CHAF	100-4625-618.20-00	MISCELLANEOUS SERVICES / OTHER GOVT AGENCY CHAF	256,876	297,233	285,778	297,411	0%
					SALARIES AND BENEFITS	Sum		103	400	115	460	
					OFFICE EXPENSES	100-4625-621.30-00	OPERATING SUPPLIES / BOOKS PERIODICALS & SUBSC	103	2,200	1,450	2,200	
					OFFICE EXPENSES	100-4625-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	2,065	2,200	1,450	2,200	
					OFFICE EXPENSES	100-4625-622.30-00	OFFICE / POSTAGE & DELIVERY					

Account Type	Fund Description	Fund Description	Department Description	Division 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		FINANCE	OPERATIONS	OFFICE EXPENSES	Sum	100-4625-630.10-00	2,168	2,600	1,566	2,600	0%
							OTHER MISCELLANEOUS EXP / BAD DEBTS	250,000	250,000	256,852	-3%	
					OTHER EXPENSES	Sum	100-4625-630.90-00	109,067	8,700	256,852	256,852	-3%
					OTHER EXPENSES	Sum	100-4625-639.50-99	359,067	265,552	250,000	256,852	-3%
					INTERFUND/ALLOX/TRANSFERS	Sum	100-4625-661.10-00	47,129	48,542	48,542	67,296	54%
					DEBT SERVICE	Sum	100-4625-661.30-00	21,185	21,820	40,715	40,715	0%
					SUNTRUST LEASE	Sum	100-4640-616.30-00	68,314	70,362	108,011	108,011	0%
					SUNTRUST LEASE	Sum	100-4650-616.30-00	565,073	564,509	564,509	564,509	0%
					OFFICE EXPENSES	Sum	100-4670-616.30-00	205,099	205,099	205,099	205,099	0%
					OFFICE EXPENSES	Sum		205,099	205,099	205,099	205,099	0%
					FINANCE	Sum		50,000	100,000	100,000	100,000	0%
					FINANCE	Sum		50,000	100,000	100,000	100,000	0%
					FINANCE	Sum		50,000	100,000	100,000	100,000	0%
					FINANCE	Sum		50,000	100,000	100,000	100,000	0%
					FINANCE	Sum		2,030,703	2,198,281	2,098,930	2,251,621	2%
					FINANCE	Sum		614,132	1,095,968	654,412	877,058	20%
					FINANCE	Sum		77,949	47,130	114,703	52,000	20%
					FINANCE	Sum		51,969	52,000	30,664	52,000	2%
					FINANCE	Sum		4,491	5,596	2,985	6,704	5%
					FINANCE	Sum		2,330	2,101	465	2,669	5%
					FINANCE	Sum		3,444	14,913	507	5	5%
					FINANCE	Sum		6,410	10,000	16,016	29,507	5%
					FINANCE	Sum		18,620	83,263	39,664	34,275	5%
					FINANCE	Sum		5,568	31,826	30,955	34,275	5%
					FINANCE	Sum		111,122	15,750	7,253	14,821	5%
					FINANCE	Sum		215,576	340,702	319,619	368,614	5%
					FINANCE	Sum		155	31,295	33,587	36,923	5%
					FINANCE	Sum		145	194	158	158	5%
					FINANCE	Sum		9,057	10,025	9,990	12,717	5%
					FINANCE	Sum		10,954	6,170	12,298	12,691	5%
					FINANCE	Sum		3,600	6,189	5,325	4,500	5%
					FINANCE	Sum		2,799	11,516	9,838	12,733	5%
					FINANCE	Sum		112,430	6,018	5,310	6,018	5%
					FINANCE	Sum		11,956	186,605	134,338	176,470	5%
					FINANCE	Sum		1,543	2,223	13,563	15,018	5%
					FINANCE	Sum		751	887	1,882	2,149	5%
					FINANCE	Sum		3,965	4,032	4,667	5,833	5%
					FINANCE	Sum		60	73	70	70	5%
					FINANCE	Sum		1,280,838	2,005,020	1,449,057	1,696,116	-15%
					FINANCE	Sum		14,818	11,000	2,583	11,000	-15%
					FINANCE	Sum		20,483	20,000	25,079	20,000	-15%
					FINANCE	Sum		2,245	4,000	1,770	4,000	-15%
					FINANCE	Sum		19,638	13,650	13,286	13,650	-15%
					FINANCE	Sum		5,756	5,000	5,203	5,000	-15%
					FINANCE	Sum		98	500	238	500	-15%
					FINANCE	Sum		971	1,500	2,851	3,000	-15%
					FINANCE	Sum		137	300	68	300	-15%
					FINANCE	Sum		4,388	5,000	2,719	6,000	-15%
					FINANCE	Sum		1,452	4,000	2,100	4,000	-15%
					FINANCE	Sum		6,485	10,000	6,655	4,686	-15%
					FINANCE	Sum		647,539	616,000	600,000	580,000	-15%
					FINANCE	Sum		20,029	29,500	37,649	580,000	-15%
					FINANCE	Sum		744,039	720,450	700,201	697,136	-15%
					FINANCE	Sum		10,127	15,000	4,179	15,000	-15%
					FINANCE	Sum		23,657	25,000	10,144	25,000	-15%
					FINANCE	Sum		13,309	12,000	20,772	15,000	-15%

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Account Type	Fund	Fund Description	Department Description	Division 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	COMMUNITY	BUSINESS &	SALARIES AND BENEFITS	100-5235-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	236	229	263	164	
					SALARIES AND BENEFITS	100-5235-606.45-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	1,198	1,066	1,379	1,911	
					SALARIES AND BENEFITS	100-5235-606.59-00	SALARIES AND BENEFITS / PATROLL OFFSET ACCOUNT			(105,875)	(42,500)	
					Sum			208,366	256,493	202,370	218,804	-15%
					SERVICES	100-5235-611.50-00	PROFESSIONAL SERVICES / ENGIN/INSPECT/PLANNING S	164,025	128,280	128,280	112,500	-12%
					SERVICES	100-5235-611.70-00	PROFESSIONAL SERVICES / LEGAL SERVICES		10,000	50,000	50,000	
					SERVICES	100-5235-614.60-00	UTILITY SERVICES / TELEPHONE	3,753	2,940	4,121	2,940	
					SERVICES	100-5235-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	918	1,000	1,000	1,000	
					SERVICES	100-5235-615.30-00	ADMINISTRATIVE SERVICES / NOTICES & PUBLICATIONS	947	2,000	2,000	2,000	
					SERVICES	100-5235-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCE	2,139	3,500	3,500	3,500	
					SERVICES	100-5235-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	87	150			
					SERVICES	100-5235-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	2,598	2,000	3,022	2,128	
					Sum			174,467	149,877	191,923	174,218	16%
					OFFICE EXPENSES	100-5235-621.30-00	OPERATING SUPPLIES / BOOKS,PERIODICALS & SUBSC	469	250	250	250	
					OFFICE EXPENSES	100-5235-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	163	100	374	100	
					OFFICE EXPENSES	100-5235-622.10-00	OFFICE / GENERAL OFFICE SUPPLIES	28	150	150	150	
					OFFICE EXPENSES	100-5235-622.30-00	OFFICE / POSTAGE & DELIVERY	2,704	1,400	1,648	1,400	
					OFFICE EXPENSES	100-5235-622.40-00	OFFICE / PRINTING, FORMS & BUS CRD		350	350	350	
					Sum			3,363	2,250	2,622	2,250	0%
					INTERFUND/ALLOCT/TRANSFERS	100-5235-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251	7,468	7,468	26,918	
					INTERFUND/ALLOCT/TRANSFERS	100-5235-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	11,266	11,603	11,603	27,541	
					Sum			18,517	19,071	19,071	54,459	186%
				BUILDING-INSPECTION	SALARIES AND BENEFITS	100-5238-601.10-00	SALARIES AND WAGES / REGULAR	39,162	40,745	44,269	73,127	
					SALARIES AND WAGES	100-5238-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	8,656	24,935	758	2,010	
					SALARIES AND WAGES	100-5238-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME			306		
					SALARIES AND WAGES	100-5238-601.30-00	SALARIES AND WAGES / OVERTIME PAY	1,353	1,092	874	1,092	
					SALARIES AND WAGES	100-5238-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	442	1,248	449	494	
					SALARIES AND WAGES	100-5238-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	466				
					SALARIES AND WAGES	100-5238-601.46-00	SALARIES AND WAGES / BONUS		5,505	2,622		
					SALARIES AND WAGES	100-5238-601.48-00	SALARIES AND WAGES / LONGEVITY PAY		570	526		
					SALARIES AND BENEFITS	100-5238-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	8,480	6,876	10,837	12,153	
					SALARIES AND BENEFITS	100-5238-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	11	10	11		
					SALARIES AND BENEFITS	100-5238-606.11-00	SALARIES AND BENEFITS / MEDICARE	730	574	724	957	
					SALARIES AND BENEFITS	100-5238-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	805	824	911	1,608	
					SALARIES AND BENEFITS	100-5238-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	363	1,135	1,139	2,010	
					SALARIES AND BENEFITS	100-5238-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	181	181	175		
					SALARIES AND BENEFITS	100-5238-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	7,491	8,695	8,230	10,450	
					SALARIES AND BENEFITS	100-5238-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	878	980	932	834	
					SALARIES AND BENEFITS	100-5238-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	112	124	124	150	
					SALARIES AND BENEFITS	100-5238-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	59	57	62	75	
					SALARIES AND BENEFITS	100-5238-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	339	302	387	631	
					SALARIES AND BENEFITS	100-5238-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	5	5	6	17	
					SALARIES AND BENEFITS	100-5238-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.					
					Sum			70,075	93,858	73,693	196,208	13%
					SERVICES	100-5238-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	1,096	55,000	21,034	58,000	
					SERVICES	100-5238-614.60-00	UTILITY SERVICES / TELEPHONE	3,166	2,415	3,073	2,415	
					SERVICES	100-5238-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	660	1,000	1,000	1,000	
					SERVICES	100-5238-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCE	2,255	3,000	3,000	3,000	
					SERVICES	100-5238-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	30	250			
					Sum			6,280	6,900	7,239	5,098	2%
					SERVICES	100-5238-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	13,486	68,565	35,346	69,763	
					OFFICE EXPENSES	100-5238-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	63	250	250	250	
					OFFICE EXPENSES	100-5238-621.30-00	OPERATING SUPPLIES / BOOKS,PERIODICALS & SUBSC	1,297	1,500	1,500	1,500	
					OFFICE EXPENSES	100-5238-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	253	200	38	200	
					OFFICE EXPENSES	100-5238-622.30-00	OPERATING SUPPLIES / POSTAGE & DELIVERY	156	200	140	200	
					OFFICE EXPENSES	100-5238-622.40-00	OFFICE / PRINTING, FORMS & BUS CRD		500	500	500	
					OFFICE EXPENSES	100-5238-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	31	200	330	200	
					Sum			1,799	2,850	2,257	2,850	0%
					INTERFUND/ALLOCT/TRANSFERS	100-5238-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	18,127	18,670	18,670	13,456	
					INTERFUND/ALLOCT/TRANSFERS	100-5238-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	3,855	3,970	3,970	11,672	
					INTERFUND/ALLOCT/TRANSFERS	100-5238-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG				2,296	
					Sum			21,982	22,640	22,640	27,474	21%
			COMMUNITY DEVELOPMENT		Sum			512,056	615,597	549,923	655,976	7%

Account Type	Fund	Fund Description	Department Description	Division 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	PUBLIC WORKS	STREETS FACILITY	SALARIES AND BENEFITS	100-5432-601.10-00	SALARIES AND WAGES / REGULAR	5,490	5,786	6,374	56,268	
					SALARIES AND BENEFITS	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			
						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	1,159	1,344	1,274	148	
						100-5432-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	119	133	126	105	
						100-5432-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	17	18	18	13	
						100-5432-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	4	4	4	4	
						100-5432-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	59	53	56	57	
						100-5432-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	1	1	1	2	
						100-5432-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	15,881	26,958	19,508	70,534	162%
					SALARIES AND BENEFITS	Sum		142,209	142,300	148,213	157,000	
					SERVICES	100-5432-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	288	2,000	1,764	2,000	
						100-5432-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	7,804	5,617	7,575	7,800	
						100-5432-614.60-00	UTILITY SERVICES / TELEPHONE	3,684	3,500	3,443	3,500	
						100-5432-614.60-01	TELEPHONE / CELL PHONE/PAGER					
						100-5432-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	866	45	16	45	
						100-5432-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	28	40	9	40	
						100-5432-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	154,878	153,982	161,020	170,465	11%
					SERVICES	Sum		1,642	3,000	2,000	2,000	
					OFFICE EXPENSES	100-5432-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	9,024	5,030	6,193	5,050	
						100-5432-620.30-00	MAINTENANCE SUPPLIES / HARDWARE SUPPLIES	81				
						100-5432-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL					
						100-5432-622.30-00	OFFICE / POSTAGE & DELIVERY	10,747	100	6	100	-12%
					OFFICE EXPENSES	Sum		10,747	8,130	8,198	7,150	
					CAPITAL OUTLAY	100-5432-642.05-20	IMPROVEMENTS / STREET MAINTENANCE PROGRAM	250,000	250,000	324,442		
					CAPITAL OUTLAY	Sum		250,000	250,000	324,442		
					INTERFUND/ALLOCC/TRANSFERS	100-5432-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	5,484	5,648	5,648		
					INTERFUND/ALLOCC/TRANSFERS	Sum		5,484	5,648	5,648		
				ENGINEERING-OPERATIONS	SALARIES AND BENEFITS	100-5435-606.22-00	SALARIES AND BENEFITS / UNIFORM ALLOWANCE	190				
					SALARIES AND BENEFITS	Sum		190				
					SERVICES	100-5435-611.50-00	PROFESSIONAL SERVICES / ENGR/INSPECT/PLANNING S*	163	25,500	300	15,000	
						100-5435-613.10-00	REPAIR & MAINT / REPAIR & MAINT	3,550	1,000	500	500	
						100-5435-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS		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	-34%
					SERVICES	Sum		12,335	34,946	9,428	23,188	
					OFFICE EXPENSES	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		2,551	2,800	10,945	12,800	357%
				ENGINEERING-OPERATIONS	INTERFUND/ALLOCC/TRANSFER	100-5435-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG				36,167	
					INTERFUND/ALLOCC/TRANSFERS	Sum					8,973	
					INTERFUND/ALLOCC/TRANSFERS	100-5510-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE				45,140	
				ENGINEERING-INSPECTIONS	SERVICES	100-5436-611.50-00	PROFESSIONAL SERVICES / ENGR/INSPECT/PLANNING S*	2,796				
						100-5436-614.60-01	TELEPHONE / CELL PHONE/PAGER	1,783	2,000	1,352	2,000	0%
					SERVICES	Sum		4,579	2,000	1,352	2,000	
					INTERFUND/ALLOCC/TRANSFERS	100-5436-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251	7,468	7,468	8,973	20%
					INTERFUND/ALLOCC/TRANSFERS	Sum		7,251	7,468	7,468	8,973	
				PUBLIC WORKS	SALARIES AND BENEFITS	100-5501-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	213,896	491,532	548,010	340,250	-31%
					SALARIES AND BENEFITS	Sum		40,631	58,282	58,282	58,282	
				LIBRARY	SERVICES	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			
						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	1%
					SERVICES	Sum		55,687	105,882	6,734	106,905	

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Account Type	Fund	Fund Description	Department Description	Division 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	PARKS & REC	LIBRARY	INTERFUND/ALLOCS/TRANSFERS	100-5501-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	19,824	20,418	20,418	9,000	-100%
				ADMINISTRATION	SERVICES	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	4,000	4,000	4,000	
					Sum			32,663	20,433	18,356	13,277	-35%
					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	4,001	4,068	5,289	4,800	
						100-5510-622.30-00	OFFICE / POSTAGE & DELIVERY	10,764	8,068	10,705	8,800	
					Sum			35,366	36,427	35,477	36,427	0%
					Sum			35,366	36,427	35,477	36,427	0%
					INTERFUND/ALLOCS/TRANSFERS	100-5510-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	5,817	5,991	5,991	8,973	
						100-5510-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	3,855	3,970	3,970	7,167	
						100-5510-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	9,672	9,961	9,961	23,029	
					Sum			26,883	21,988	31,661	23,386	131%
					INTERFUND/ALLOCS/TRANSFERS	100-5512-601.10-00	SALARIES AND WAGES / REGULAR	68,146	79,412	60,745	79,993	
						100-5512-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	266	355	131	355	
						100-5512-601.30-00	SALARIES AND WAGES / OVERTIME PAY	2,102	2,496	33	33	
						100-5512-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	23				
						100-5512-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY					
						100-5512-601.46-00	SALARIES AND WAGES / BONUS					
						100-5512-606.02-00	SALARIES AND BENEFITS / 40A EXECUTIVES	5,361	3,618	1,723	7,387	
						100-5512-606.05-00	SALARIES AND BENEFITS / PERS ER CONTRIB	9	8	9	9	
						100-5512-606.07-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	744	588	713	1,603	
						100-5512-606.11-00	SALARIES AND BENEFITS / PERS ER CONTRIB	1,412	2,426	1,367	2,256	
						100-5512-606.20-00	SALARIES AND BENEFITS / MEDICARE	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	4,135	15,743	2,429	5,858	
						100-5512-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	829	1,580	913	898	
						100-5512-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	113	213	131	155	
						100-5512-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	35	56	39	34	
						100-5512-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	193	382	237	1,077	
						100-5512-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	5	9	7	10	
						100-5512-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	110,639	136,793	107,306	123,907	-9%
					Sum			32,382	9,000	19,789	9,000	
					SALARIES AND BENEFITS	100-5512-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	1,188	300	434	300	
						100-5512-613.10-00	REPAIR & MAINT / REPAIR & MAINT	660	2,093	728	2,093	
						100-5512-613.30-00	REPAIR & MAINT / VEHICLE REPAIRS	2,847	2,500	2,500	2,500	
						100-5512-613.50-00	UTILITY SERVICES / CABLE SERVICES	59	168	1,033	2,250	
						100-5512-614.10-00	UTILITY SERVICES / ELECTRICITY	8,821	7,700	7,931	7,931	
						100-5512-614.20-00	UTILITY SERVICES / GAS	13,732	8,800	8,800	9,064	
						100-5512-614.30-00	UTILITY SERVICES / TELEPHONE	864	599	839	599	
						100-5512-614.60-00	UTILITY SERVICES / CELL PHONE/PAGER	362	335	451	500	
						100-5512-614.60-01	TELEPHONE / CELL PHONE/PAGER	2,808	8,250	8,993	8,993	
						100-5512-614.70-00	UTILITY SERVICES / WATER	9,224	10,000	7,408	10,000	
						100-5512-617.20-00	INSURANCE SERVICES / PREMIUMS	72,949	49,745	30,681	53,230	7%
					Sum			327	500	51	500	
					OFFICE EXPENSES	100-5512-620.80-00	MAINTENANCE SUPPLIES / SIGN SUPPLIES	384	350	401	350	
						100-5512-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	150	150	195	150	
						100-5512-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	23	23	23	23	
						100-5512-622.10-00	OFFICE / GENERAL OFFICE SUPPLIES	56	30	58	50	
						100-5512-622.30-00	OFFICE / POSTAGE & DELIVERY	768	1,030	728	1,050	2%
					Sum			10,876	11,202	11,202	8,973	
					INTERFUND/ALLOCS/TRANSFERS	100-5512-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	2,841	2,926	2,926	2,926	
						100-5512-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOCS/TRANSFERS	13,717	14,128	14,052	11,899	-16%
					Sum			2,497	2,792	4,268	4,204	
					INTERFUND/ALLOCS/TRANSFERS	100-5513-601.10-00	SALARIES AND WAGES / REGULAR	45,894	45,510	63,124	67,440	
						100-5513-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	2,085	15	6	6	
						100-5513-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	281	29	488	488	
						100-5513-601.30-00	SALARIES AND WAGES / OVERTIME PAY					
						100-5513-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY					
						100-5513-601.46-00	SALARIES AND WAGES / BONUS					
						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	0	

Account Type	Fund	Fund Description	Department Description	Division 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	PARKS & REC	LUPINE DAY CAMP	SALARIES AND BENEFITS	100-5513-606.07-00	SALARIES AND BENEFITS / PERS ER CONTRIB	104	25	117	1,269	
					SALARIES AND BENEFITS / MEDICARE	100-5513-606.11-00	SALARIES AND BENEFITS / MEDICARE	745	690	1,348	1,582	
					SALARIES AND BENEFITS / 401A EXECUTIVES	100-5513-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES				0	
					SALARIES AND BENEFITS / EMPLOYER 457 MATCH	100-5513-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH			3		
					SALARIES AND BENEFITS / HEALTH INSURANCE	100-5513-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	12,217	8,790	15,764	21,484	
					SALARIES AND BENEFITS / DENTAL INSURANCE	100-5513-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	741	467	1,108	1,581	
					SALARIES AND BENEFITS / VISION INSURANCE	100-5513-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	125	93	177	195	
					SALARIES AND BENEFITS / LIFE INSURANCE	100-5513-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	2	3	2	4	
					SALARIES AND BENEFITS / LONG TERM DISABILITY INS	100-5513-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	15	13	18	1,183	
					SALARIES AND BENEFITS	Sum		72,582	96,374	124,261	111,536	16%
					SERVICES	100-5513-610.70-00	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	
					SERVICES	Sum		3,163	9,075	6,997	14,435	59%
					OFFICE EXPENSES	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	
						100-5513-622.30-00	OFFICE / POSTAGE & DELIVERY	1		5		
					OFFICE EXPENSES	Sum		5,470	8,650	4,398	8,650	0%
					INTERFUND/ALLOCC/TRANSFERS	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/ALLOCC/TRANSFERS	2,841	2,926	2,850	2,976	
					INTERFUND/ALLOCC/TRANSFERS	Sum		4,654	4,793	4,717	5,169	8%
				OHLOHNE DAY CAMP	SALARIES AND BENEFITS	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	6	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 / PERS 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		
					SALARIES AND BENEFITS	Sum		7,219	68,314	9,385	0	-100%
					SERVICES	100-5514-610.20-00	SEMI-PROFESSIONAL SERVICE / ENTERTAINMENT SERVICE	60				
						100-5514-614.60-00	UTILITY SERVICES / TELEPHONE	2,808				
					SERVICES	Sum		2,868				
					INTERFUND/ALLOCC/TRANSFERS	100-5514-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	1,813			0	
						100-5514-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOCC/TRANSFERS	2,841				
					INTERFUND/ALLOCC/TRANSFERS	Sum		4,654				
				OHLOHNE CHILD CARE	SALARIES AND BENEFITS	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		
						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		1,511	1,713		
						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 / PERS 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	

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17			FY17-18			FY18-19			% Change from FY17-18 Budget -1%
								ACTUALS	BUDGET	PROJECTION	PROPOSED	BUDGET	PROJECTION	PROPOSED			
EXPEND	100	GENERAL FUND	PARKS & REC	OHLONE CHILD CARE	SALARIES AND BENEFITS	Sum		165,126	180,819	216,587	179,451	140	1,200	900	1,200		
					SERVICES	Sum		962	1,200	140	1,200		900	567	900		
														550	567		
								1,484	1,199	1,440	1,440		1,484	1,199	1,440		
								773	693	892	892		773	693	892		
					SERVICES	Sum		3,219	4,592	2,472	4,850		3,219	4,592	2,472	4,850	6%
					OFFICE EXPENSES	Sum		3,219	4,592	2,472	4,850		3,219	4,592	2,472	4,850	
								2,167	2,500	3,183	2,500		2,167	2,500	3,183	2,500	
								2,167	2,500	3,183	2,500		2,167	2,500	3,183	2,500	
								150	150		150		150	150		150	
								22	100	5	100		22	100	5	100	
					OFFICE EXPENSES	Sum		5,418	5,300	6,793	5,300		5,418	5,300	6,793	5,300	0%
					INTERFUND/ALLOC/TRANSFERS	Sum		9,063	9,334	9,334	9,334		9,063	9,334	9,334	9,334	
								2,841	2,926	2,850	2,926		2,841	2,926	2,850	2,926	
								11,904	12,260	12,184	20,871		11,904	12,260	12,184	20,871	70%
					INTERFUND/ALLOC/TRANSFERS	Sum		42,409	45,802	50,735	49,576		42,409	45,802	50,735	49,576	
					SALARIES AND BENEFITS			82,713	108,753	60,359	98,941		82,713	108,753	60,359	98,941	
								105		58			105		58		
								1,087		192			1,087		192		
								59					59				
								1,140	5,443	2,593	756		1,140	5,443	2,593	756	
								22,787	23,673	20,056	18,849		22,787	23,673	20,056	18,849	
								12	11	12	114		12	11	12	114	
								131	321	127	1,114		131	321	127	1,114	
								1,849	2,186	1,676	1,778		1,849	2,186	1,676	1,778	
								638	666	834	834		638	666	834	834	
								336		356	360		336		356	360	
								13,953	42,430	14,644	24,690		13,953	42,430	14,644	24,690	
								1,681	2,808	1,456	2,019		1,681	2,808	1,456	2,019	
								211	433	285	285		211	433	285	285	
								57	62	67	61		57	62	67	61	
								338	303	426	1,362		338	303	426	1,362	
								6		8	16		6		8	16	
					SALARIES AND BENEFITS	Sum		169,510	232,891	156,474	202,134		169,510	232,891	156,474	202,134	-13%
								235	1,500	1,500	1,500		235	1,500	1,500	1,500	
									1,000		1,000			1,000		1,000	
								1,577	1,274	1,998	1,998		1,577	1,274	1,998	1,998	
									4,925		5,368			4,925		5,368	
								968					968				
								2,780	8,919	1,998	10,093		2,780	8,919	1,998	10,093	13%
								3,728	4,200	4,092	4,200		3,728	4,200	4,092	4,200	
								3,411	2,700	4,612	2,700		3,411	2,700	4,612	2,700	
								7		7			7		7		
								268	166	272	166		268	166	272	166	
								7,414	7,066	8,984	7,066		7,414	7,066	8,984	7,066	
								14,501	14,936	14,936	26,918		14,501	14,936	14,936	26,918	0%
								4,115	4,238	4,238	4,238		4,115	4,238	4,238	4,238	
								18,616	19,174	19,064	31,156		18,616	19,174	19,064	31,156	62%
					INTERFUND/ALLOC/TRANSFERS	Sum		44,591	44,882	53,861	52,620		44,591	44,882	53,861	52,620	
					SALARIES AND BENEFITS			71,454	75,195	64,149	66,247		71,454	75,195	64,149	66,247	
								82	57	58	57		82	57	58	57	
								1,499	1,403	977		1,499	1,403	977			
								78					78				
								1,415	2,424	664	756		1,415	2,424	664	756	
								23,491	21,421	21,384	19,693		23,491	21,421	21,384	19,693	
								12	11	13			12	11	13		
								106	143	40	638		106	143	40	638	
								1,727	2,095	1,794	1,820		1,727	2,095	1,794	1,820	
								847	885	1,115	1,112		847	885	1,115	1,112	
					CHILD CARE - LUPINE SCH												

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17		FY17-18		FY17-18		% Change from FY17-18 Budget				
								ACTUALS	BUDGET	PROJECTION	PROPOSED							
EXPEND	100	GENERAL	PARKS & REC	CHILD CARE -	SALARIES AND BENEFITS	100-5518-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	446					480					
					SALARIES AND BENEFITS / EMPLOYER 457 MATCH	100-5518-606.25-00							1,347	1,790				
					SALARIES AND BENEFITS / HEALTH INSURANCE	100-5518-606.40-00						24,481	32,613	19,130	24,986			
					SALARIES AND BENEFITS / DENTAL INSURANCE	100-5518-606.42-00						1,807	2,069	1,707	1,571			
					SALARIES AND BENEFITS / VISION INSURANCE	100-5518-606.43-00						291	299	227	231			
					SALARIES AND BENEFITS / LIFE INSURANCE	100-5518-606.44-00						63	69	77	66			
					SALARIES AND BENEFITS / LONG TERM DISABILITY INS	100-5518-606.45-00						355	321	453	1,092			
					SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	100-5518-606.46-00						5	5	7	16			
					Sum					172,749	192,099	171,528	173,175					-10%
					SALARIES AND BENEFITS / REPAIR & MAINT	100-5518-613.10-00							500	4,871		500		
					SALARIES AND BENEFITS / REPAIR & MAINT / HVAC	100-5518-613.30-00							1,000			1,000		
					SALARIES AND BENEFITS / ELECTRICITY	100-5518-614.20-00							284			293		
					SALARIES AND BENEFITS / TELEPHONE	100-5518-614.60-00						951	768	923	923	768	923	
					SALARIES AND BENEFITS / CELL PHONE/PAGER	100-5518-614.60-01							206			206		
					SALARIES AND BENEFITS / WATER	100-5518-614.70-00							578			630		
					SALARIES AND BENEFITS / OTHER MISCELLANEOUS SR	100-5518-618.30-00						968	1,000			1,000		
					Sum					1,919	4,336	5,794	4,552					5%
					OFFICE EXPENSES					2,676	3,000	3,395	3,000					
OFFICE EXPENSES					2,194	2,500	2,028	2,500										
OFFICE EXPENSES					268		272	300										
Sum					2	4	4	4										
INTERFUND/ALLOCT/TRANSFERS					5,141	5,500	5,700	5,800										
INTERFUND/ALLOCT/TRANSFERS					9,063	9,334	9,334	15,702										
INTERFUND/ALLOCT/TRANSFERS					2,841	2,926	2,850	2,926										
Sum					11,904	12,260	12,184	18,628						52%				
RECREATION CLASSES																		
SALARIES AND BENEFITS					100-5520-601.10-00	SALARIES AND WAGES / REGULAR	22,107	19,355	26,633	22,687								
SALARIES AND WAGES / REGULAR PART-TIME					100-5520-601.12-00		2,959	3,071	2,986	6,750								
SALARIES AND WAGES / OVERTIME PAY					100-5520-601.30-00		204	192	112	192								
SALARIES AND WAGES / ADMIN/EXECUTIVE PAY					100-5520-601.45-00		19											
SALARIES AND WAGES / BONUS					100-5520-601.46-00													
SALARIES AND BENEFITS / PERS ER CONTRIB					100-5520-606.02-00		3,905	4,046	5,046	6,399								
SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT					100-5520-606.05-00		7		8									
SALARIES AND BENEFITS / PERS ER CONTRIB					100-5520-606.07-00		3		4									
SALARIES AND BENEFITS / MEDICARE					100-5520-606.11-00		367	335	450	404								
SALARIES AND BENEFITS / 401A EXECUTIVES					100-5520-606.20-00		209	218	275	278								
SALARIES AND BENEFITS / AUTO ALLOWANCE					100-5520-606.21-00		110		117	120								
SALARIES AND BENEFITS / EMPLOYER 457 MATCH					100-5520-606.25-00				328	348								
SALARIES AND BENEFITS / HEALTH INSURANCE					100-5520-606.40-00		956	8,968	2,174	5,553								
SALARIES AND BENEFITS / DENTAL INSURANCE					100-5520-606.42-00		689	846	757	411								
SALARIES AND BENEFITS / LIFE INSURANCE					100-5520-606.43-00		94	112	109	101								
SALARIES AND BENEFITS / VISION INSURANCE					100-5520-606.44-00		29	31	33	32								
SALARIES AND BENEFITS / LONG TERM DISABILITY INS					100-5520-606.45-00		161	156	198	275								
SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.					100-5520-606.46-00		4	4	5	10								
Sum					100-5520-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	31,822	40,047	40,528	43,603				9%				
SALARIES AND BENEFITS / REPAIR & MAINT					100-5520-613.10-00		28,163	68,000	27,180	38,000								
SALARIES AND BENEFITS / REPAIR & MAINT / HVAC					100-5520-613.30-00		297	110	110	110								
SALARIES AND BENEFITS / ELECTRICITY					100-5520-614.20-00		283	1,000	1,000	1,000								
SALARIES AND BENEFITS / GAS					100-5520-614.30-00		3,529	18,700	19,261	19,261								
SALARIES AND BENEFITS / TELEPHONE					100-5520-614.60-00		2,289	19,910	20,507	20,507								
SALARIES AND BENEFITS / WATER					100-5520-614.70-00		563	454	546	546								
Sum					100-5520-620.80-00	MAINTENANCE SUPPLIES / SIGN SUPPLIES	35,684	113,866	27,727	85,629					-25%			
OFFICE EXPENSES					100-5520-621.70-00		505	1,000	1,000	1,000								
OFFICE EXPENSES					100-5520-621.80-00			150	150	150								
OFFICE EXPENSES					100-5520-622.30-00		2	75	0	75								
Sum					100-5520-622.30-00	OFFICE / POSTAGE & DELIVERY	507	1,625	0	1,625					0%			
INTERFUND/ALLOCT/TRANSFERS					100-5520-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	9,063	9,334	9,334	11,216								
INTERFUND/ALLOCT/TRANSFERS					100-5520-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOCT/TRANSFERS	2,841	2,926	2,850	2,926								
Sum					100-5524-601.10-00	SALARIES AND WAGES / REGULAR	11,904	12,260	12,184	14,142					15%			
SALARIES AND WAGES / REGULAR PART-TIME					100-5524-601.12-00		3,232	3,397	5,396	8,065								
SALARIES AND WAGES / OVERTIME PAY					100-5524-601.30-00		39	32,147	32,709	37,259								
SALARIES AND WAGES / ADMIN/EXECUTIVE PAY					100-5524-601.45-00		9											
SALARIES AND WAGES / BONUS					100-5524-601.46-00				2,324	900								
SALARIES AND WAGES / LONGEVITY PAY					100-5524-601.48-00			4,879	2,324									

Account Type	Fund	Fund Description	Department Description	Division 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	PARKS & REC	SENIOR CITIZENS	SALARIES AND BENEFITS	100-5524-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,664	2,284	3,069	10,572	
					SALARIES AND BENEFITS / PERKS ER CONTRIB	100-5524-606.07-00		3		6	43	
					SALARIES AND BENEFITS / MEDICARE	100-5524-606.11-00		514	306	586	616	
					SALARIES AND BENEFITS / 401A EXECUTIVES	100-5524-606.20-00		94	98	124	167	
					SALARIES AND BENEFITS / AUTO ALLOWANCE	100-5524-606.21-00		50		53	72	
					SALARIES AND BENEFITS / EMPLOYER 457 MATCH	100-5524-606.25-00				147	209	
					SALARIES AND BENEFITS / HEALTH INSURANCE	100-5524-606.40-00		9,293	10,958	10,683	12,335	
					SALARIES AND BENEFITS / DENTAL INSURANCE	100-5524-606.42-00		528	425	626	668	
					SALARIES AND BENEFITS / VISION INSURANCE	100-5524-606.43-00		107	81	128	96	
					SALARIES AND BENEFITS / LIFE INSURANCE	100-5524-606.44-00		4	5	6	11	
					SALARIES AND BENEFITS / LONG TERM DISABILITY INS	100-5524-606.45-00		21	19	28	415	
					Sum		48,704	52,899	55,885	71,478		35%
					SALARIES AND BENEFITS / PROFESSIONAL SERVICES	100-5524-611.90-00			500		500	
					REPAIR & MAINT / REPAIR & MAINT	100-5524-613.10-00			308		300	
					REPAIR & MAINT / HVAC	100-5524-613.30-00			835		800	
					UTILITY SERVICES / ELECTRICITY	100-5524-614.20-00			4,400		4,532	
					UTILITY SERVICES / GAS	100-5524-614.30-00			550		567	
					UTILITY SERVICES / TELEPHONE	100-5524-614.60-00		483	393	469	469	
					EQUIPMENT RENTALS / COPIER LEASE	100-5524-616.10-01			50			
					Sum		483	7,036	469	7,168		2%
					OFFICE / POSTAGE & DELIVERY	100-5524-622.30-00		82	20	89	20	
					OFFICE / MISC SUPPLIES & EXPENSES	100-5524-622.90-00		268	201	268		
					Sum		350	20	290	20		0%
					ALLOCATED COSTS / INFO SERV CHG ALLOCATE	100-5524-661.10-00		7,251	7,468	7,468	8,973	
					ALLOCATED COSTS / INTERFUND/ALLOCS/TRANSFERS	100-5524-661.70-00		2,841	2,926	2,926	2,976	
					Sum		10,092	10,394	10,318	11,899		14%
				TINY TOTS	INTERFUND/ALLOCS/TRANSFERS Sum							
					SALARIES AND BENEFITS	100-5528-601.10-00		30,183	29,098	36,448	34,930	
					SALARIES AND WAGES / REGULAR	100-5528-601.12-00		75,940	66,131	100,233	119,625	
					SALARIES AND WAGES / REGULAR PART-TIME	100-5528-601.30-00		89	57	58	57	
					SALARIES AND WAGES / OVERTIME PAY	100-5528-601.44-00		1,069	279	446		
					SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	100-5528-601.45-00		19				
					SALARIES AND WAGES / BONUS	100-5528-601.46-00						
					SALARIES AND WAGES / LONGEVITY PAY	100-5528-601.48-00		983	3,982	1,897	848	
					SALARIES AND BENEFITS / PERS ER CONTRIB	100-5528-606.02-00		20,368	15,807	25,983	24,070	
					SALARIES AND BENEFITS / PERS ER CONTRIB	100-5528-606.05-00		10	10	10		
					SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	100-5528-606.07-00		111	26	157	2,145	
					SALARIES AND BENEFITS / MEDICARE	100-5528-606.11-00		1,570	1,335	2,046	3,326	
					SALARIES AND BENEFITS / 401A EXECUTIVES	100-5528-606.20-00		209	218	275	120	
					SALARIES AND BENEFITS / AUTO ALLOWANCE	100-5528-606.21-00		110		117		
					SALARIES AND BENEFITS / EMPLOYER 457 MATCH	100-5528-606.25-00				353		
					SALARIES AND BENEFITS / HEALTH INSURANCE	100-5528-606.40-00		20,105	26,730	17,923	45,664	
					SALARIES AND BENEFITS / DENTAL INSURANCE	100-5528-606.42-00		1,227	1,962	1,501	2,971	
					SALARIES AND BENEFITS / VISION INSURANCE	100-5528-606.43-00		157	161	176	394	
					SALARIES AND BENEFITS / LIFE INSURANCE	100-5528-606.44-00		37	38	40	41	
					SALARIES AND BENEFITS / LONG TERM DISABILITY INS	100-5528-606.45-00		241	217	297	2,185	
					SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	100-5528-606.46-00		6	10	7	13	
					Sum		152,434	146,061	190,018	238,719		63%
					SALARIES AND BENEFITS / ENTERTAINMENT SERVICE	100-5528-610.20-00		510	500		500	
					PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	100-5528-611.90-00		1,122	674	699	1,000	
					UTILITY SERVICES / TELEPHONE	100-5528-614.60-00		1,632	2,174	699	2,199	
					Sum		758	800	307	800		1%
					OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	100-5528-621.50-00		5,384	4,700	6,796	5,000	
					OPERATING SUPPLIES / RECREATION SUPPLIES	100-5528-621.70-00			150		150	
					OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	100-5528-621.80-00						
					OPERATING SUPPLIES / MISC OPERATING SUPPLIES	100-5528-621.90-00			500		500	
					OFFICE / POSTAGE & DELIVERY	100-5528-622.30-00				5		
					Sum		6,142	6,150	7,108	6,450		5%
					ALLOCATED COSTS / INFO SERV CHG ALLOCATE	100-5528-661.10-00		10,876	11,202	11,202	13,459	
					ALLOCATED COSTS / INTERFUND/ALLOCS/TRANSFERS	100-5528-661.70-00		2,841	2,926	2,850	2,926	
					Sum		13,717	14,128	14,052	16,385		16%
					SALARIES AND WAGES / REGULAR	100-5536-601.10-00		37,550	36,169	42,428	42,173	
					SALARIES AND WAGES / REGULAR PART-TIME	100-5536-601.12-00						
					SALARIES AND WAGES / TEMPORARY PART-TIME	100-5536-601.13-00		42,649	49,920	63,372	58,253	
					SALARIES AND WAGES / OVERTIME PAY	100-5536-601.30-00		291		362		
					SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	100-5536-601.45-00		19	60			
					SALARIES AND WAGES / BONUS	100-5536-601.46-00			2,532	1,206		
					SALARIES AND WAGES / LONGEVITY PAY	100-5536-601.48-00			317			
					Sum							
				SWIM CENTER	INTERFUND/ALLOCS/TRANSFERS Sum							
					SALARIES AND BENEFITS							

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY17-18			FY18-19			% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED	Budget		
EXPEND	100	GENERAL	PARKS & REC	SWIM CENTER	SALARIES AND BENEFITS	100-5536-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	5,616	7,335	4,903	5,992			
						100-5536-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	14	8	15				
						100-5536-606.07-00	SALARIES AND BENEFITS / PERS 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		2,260	328	348			
						100-5536-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE		30,149	6,681	8,444			
						100-5536-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	1,121	2,996	764	703			
						100-5536-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	155	409	122	188			
						100-5536-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	47	91	56	60			
						100-5536-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	270	477	359	1,447			
						100-5536-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	8	19	12	19			
						100-5536-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	138,354	190,583	175,923	123,433			
						Sum		46,603	52,000	56,684	52,000			
						Sum		1,860	350	422	350			
						Sum		660	5,924	3,747	6,000			
						Sum		11,609	7,656	7,700	7,700			
						Sum		14,114	22,000	22,660	22,660			
						Sum		27,464	22,000	22,660	22,660			
						Sum		2,035	4,718	1,747	1,747			
						Sum		5,616	16,500	17,985	17,985			
						Sum		109,960	131,148	62,601	131,102			
						Sum		9,038	8,000	12,270	10,000			
						Sum		16,918	9,500	15,417	10,000			
						Sum		1,639	2,000	1,964	2,000			
						Sum		2,906	6,000	128	6,000			
						Sum		500	500	500	500			
						Sum		8,987	14,000	1,960	24,000			
						Sum		1,757	2,000	421	2,000			
						Sum		960	600	767	600			
						Sum		83	100	145	100			
						Sum		42,788	42,700	33,072	55,200			
						Sum		10,876	11,202	11,202	13,459			
						Sum		2,841	2,926	2,850	2,926			
						Sum		13,717	14,128	14,052	16,385			
						Sum		26,408	15,469	7,265	27,073			
						Sum		249	249	130	9,302			
						Sum		23						
						Sum		4,674	3,223	1,535	7,635			
						Sum		165	699	60	80			
						Sum		611	1,031	587	533			
						Sum		251	262	330	334			
						Sum		132		140	144			
						Sum		1,129	10,159	2,429	6,449			
						Sum		829	900	913	476			
						Sum		113	120	131	117			
						Sum		35	56	39	39			
						Sum		193	275	237	340			
						Sum		5	13	7	11			
						Sum		50,295	19,934	51,864	52,950			
						Sum		34,213	71,000	41,348	30,000			
						Sum		297	110	110	110			
						Sum		283	900	900	900			
						Sum		8,821	7,700	7,931	7,931			
						Sum		2,289	1,650	1,700	1,700			
						Sum		1,507	1,268	1,234	1,234			
						Sum		562	770	839	839			
						Sum		47,971	83,398	42,582	42,714			
						Sum		500	500	500	500			
						Sum		2,992	9,000	1,675	9,000			
						Sum		150	150	150	150			

Account Type	Fund Description	Fund	Department Description	Division 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	GENERAL	100	PARKS & REC	SPORTS PROGRAM	OFFICE EXPENSES	100-5538-622.30-00	OFFICE / POSTAGE & DELIVERY	21	30	15	30	0%
					Sum			3,113	9,680	1,691	9,680	0%
					INTERFUND/ALLOC/TRANSFERS			9,063	9,334	9,334	13,459	
					Sum			11,904	2,926	2,850	16,385	34%
				TEEN PROGRAM	INTERFUND/ALLOC/TRANSFERS Sum			583	12,260	12,184	16,385	
					SALARIES AND BENEFITS			3,032	18,748	2,986	6,750	
					100-5540-601.10-00	100-5540-601.10-00	SALARIES AND WAGES / REGULAR					
					100-5540-601.12-00	100-5540-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	15				
					100-5540-601.30-00	100-5540-601.30-00	SALARIES AND WAGES / OVERTIME PAY					
					100-5540-601.46-00	100-5540-601.46-00	SALARIES AND WAGES / BONUS		410	195		
					100-5540-606.02-00	100-5540-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	207	165	298	809	
					100-5540-606.07-00	100-5540-606.07-00	SALARIES AND BENEFITS / PERS ER CONTRIB	3	4	4	43	
					100-5540-606.11-00	100-5540-606.11-00	SALARIES AND BENEFITS / MEDICARE	53	191	78	83	
					100-5540-606.40-00	100-5540-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	4,135	215	54	76	
					100-5540-606.42-00	100-5540-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	6	43	9	17	
					100-5540-606.43-00	100-5540-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	1	1			
					100-5540-606.44-00	100-5540-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE					
					100-5540-606.45-00	100-5540-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	3				
					Sum			3,899	23,911	6,153	8,957	-63%
					SALARIES AND BENEFITS			1,996	2,295	2,98		
					100-5540-614.20-00	100-5540-614.20-00	UTILITY SERVICES / ELECTRICITY	235				
					100-5540-614.30-00	100-5540-614.30-00	UTILITY SERVICES / GAS	602			493	
					100-5540-614.60-00	100-5540-614.60-00	UTILITY SERVICES / TELEPHONE	562				
					100-5540-614.70-00	100-5540-614.70-00	UTILITY SERVICES / WATER	3,395		3,086	493	
					Sum						11,216	
				TEEN PROGRAM	INTERFUND/ALLOC/TRANSFERS			63				
					Sum			63				
				COMM CTR- CONCESSION	INTERFUND/ALLOC/TRANSFERS Sum							
					SALARIES AND BENEFITS							
					100-5543-601.10-00	100-5543-601.10-00	SALARIES AND WAGES / REGULAR	31,000	30,960	37,892	35,804	
					100-5543-601.12-00	100-5543-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	51,850	60,042	77,105	61,007	
					100-5543-601.13-00	100-5543-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	129				
					100-5543-601.30-00	100-5543-601.30-00	SALARIES AND WAGES / OVERTIME PAY	98		58		
					100-5543-601.44-00	100-5543-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY				816	
					100-5543-601.45-00	100-5543-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	77				
					100-5543-601.46-00	100-5543-601.46-00	SALARIES AND WAGES / BONUS		7,620	3,630		
					100-5543-601.48-00	100-5543-601.48-00	SALARIES AND WAGES / LONGEVITY PAY		1,267			
					100-5543-606.02-00	100-5543-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	8,031	11,844	11,515	9,857	
					100-5543-606.05-00	100-5543-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	5		6		
					100-5543-606.07-00	100-5543-606.07-00	SALARIES AND BENEFITS / PERS ER CONTRIB	256	634	247	652	
					100-5543-606.11-00	100-5543-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,205	1,668	1,732	1,279	
					100-5543-606.20-00	100-5543-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	837	873	1,102	1,112	
					100-5543-606.21-00	100-5543-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	440		468	480	
					100-5543-606.25-00	100-5543-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH		1,310	1,310	1,390	
					100-5543-606.40-00	100-5543-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	5,804	8,608	10,717	17,333	
					100-5543-606.42-00	100-5543-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	770	922	829	1,068	
					100-5543-606.43-00	100-5543-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	107	113	117	155	
					100-5543-606.44-00	100-5543-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	47	54	61	48	
					100-5543-606.45-00	100-5543-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	234	214	308	885	
					100-5543-606.46-00	100-5543-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISK.	2	2	2	10	
					Sum			100,893	124,821	147,914	131,080	5%
					SALARIES AND BENEFITS			3,381	4,000	2,427	4,000	
					100-5543-610.20-00	100-5543-610.20-00	SEMI-PROFESSIONAL SERVICE / ENTERTAINMENT SERV		2,320		2,320	
					100-5543-613.10-00	100-5543-613.10-00	REPAIR & MAINT / REPAIR & MAINT		1,885		1,990	
					100-5543-613.30-00	100-5543-613.30-00	REPAIR & MAINT / HVAC		1,482	657	1,500	
					100-5543-614.10-00	100-5543-614.10-00	UTILITY SERVICES / CABLE SERVICES	549	5,179	2,057	5,334	
					100-5543-614.20-00	100-5543-614.20-00	UTILITY SERVICES / ELECTRICITY	235	953	556	982	
					100-5543-614.30-00	100-5543-614.30-00	UTILITY SERVICES / GAS	1,527	1,407	1,254	1,400	
					100-5543-614.60-00	100-5543-614.60-00	UTILITY SERVICES / TELEPHONE	1,123	4,512	4,918		
					100-5543-614.70-00	100-5543-614.70-00	UTILITY SERVICES / WATER	8,811	21,738	6,931	22,444	3%
					Sum			2,740	3,750	3,260	3,750	
					SALARIES AND BENEFITS			1,267	1,750	1,999	1,750	
					100-5543-620.20-00	100-5543-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	196	175	175	175	
					100-5543-621.50-00	100-5543-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	8	15	14	15	
					100-5543-621.70-00	100-5543-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	4,211	5,790	5,273	5,790	0%
					100-5543-621.80-00	100-5543-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	7,251	7,468	7,468	8,973	
					100-5543-622.30-00	100-5543-622.30-00	OFFICE / POSTAGE & DELIVERY					
					Sum			4,211	5,790	5,273	5,790	0%
					INTERFUND/ALLOC/TRANSFERS			7,251	7,468	7,468	8,973	
					Sum			7,251	7,468	7,468	8,973	

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Long Description	FY16-17		FY17-18		FY18-19		% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED			
EXPEND	100	GENERAL	PARKS & REC	YOUTH/TEEN	INTERFUND/ALLOCT/TRANSFERS	100-5543-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOCT/TRANSFERS	2,841	2,926	2,850	3,000	11,973	15%	
			PARKS & REC					10,092	10,394	10,318	11,973			
			Sum					1,830,563	2,299,600	1,886,220	2,247,602		-2%	
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	100-9999-690.23-10	TRANSFERS OUT TO / STORMWATER ASSESSMENT	71,387	71,387	71,387	71,387			
						100-9999-690.40-10	TRANSFERS OUT TO / FISCAL NEUTRALITY FEE	123,683	123,683	123,683				
						100-9999-690.51-10	RETIREE OPTIONAL BENEFITS / RETIREE OPTIONAL BENEFIT	50,000	600,000	600,000				
			TRANSFERS		TRANSFERS OUT			50,000	795,070	795,070	71,387		-91%	
			Sum		Sum			50,000	795,070	795,070	71,387		-91%	
			EXPEND Total					12,974,604	16,928,262	15,443,163	14,881,778			
			LESS BUDGET BALANCING ITEMS - NON DEPARTMENTAL					80	1,428,530	1,285,433	143,097			
			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) 06-12-18**

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17 ACTUALS	FY17-18 BUDGET	FY18-19 PROPOSED	% Change from FY17-18 Budget
E	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	0%
					USE OF MONEY & PROPERTY	201-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS	168,740	100,000	100,000	0%
		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			
					INVEST-UNREALZD GAIN/LOSS	220-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS				
					TRANSFERS IN	220-0000-490.26-20	TRANSFERS IM/GAS TAX FUND			94,187	
					TAXES	220-5410-311.45-02	CITYWDE & NEIGHBRHD ZONES	913,815	949,764	977,308	
					MISCELLANEOUS REVENUE	220-5410-395.05-00	INSURANCE REIMBURSE	35			
					TRANSFERS IN	220-5410-490.10-00	GENERAL FUND				
					TAXES	220-5411-311.45-02	CITYWDE & NEIGHBRHD ZONES	45,458	47,026	90,373	
					TAXES	220-5411-311.45-02	CITYWDE & NEIGHBRHD ZONES	69,492	71,880	74,443	
					TAXES	220-5412-311.45-02	CITYWDE & NEIGHBRHD ZONES	62,854	65,022	117,350	
					TAXES	220-5412-311.45-02	CITYWDE & NEIGHBRHD ZONES	74,311	76,861	79,604	
					TAXES	220-5413-311.45-02	CITYWDE & NEIGHBRHD ZONES	41,728	43,161	44,702	
					TAXES	220-5413-311.45-02	CITYWDE & NEIGHBRHD ZONES	12,891	12,891	15,820	
					TAXES	220-5414-311.45-02	CITYWDE & NEIGHBRHD ZONES	20,791	21,509	86,739	
					TAXES	220-5414-311.45-02	CITYWDE & NEIGHBRHD ZONES	65,791	68,073	94,256	
					TAXES	220-5418-311.45-02	CITYWDE & NEIGHBRHD ZONES	159,794	165,272	171,166	
					TAXES	220-5419-311.45-02	CITYWDE & NEIGHBRHD ZONES	68,313	70,671	76,318	
					TAXES	220-5420-311.45-02	CITYWDE & NEIGHBRHD ZONES	1,534,833	1,592,130	1,299,519	21%
		VICTORIA BY THE BAY L&L	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	221-0000-351.00-00	INTEREST INCOME	1,156		9,451	
					TRANSFERS IN	221-0000-490.26-20	TRANSFERS IM/GAS TAX FUND			424,274	
					TAXES	221-5421-311.45-02	CITYWDE & NEIGHBRHD ZONES	396,059	396,927	335,189	
					TRANSFERS IN	221-5421-490.10-00	GENERAL FUND	397,215	396,927	433,725	9%
					USE OF MONEY & PROPERTY	222-0000-351.00-00	INTEREST INCOME	1,018			
					TRANSFERS IN	222-0000-490.26-20	TRANSFERS IM/GAS TAX FUND			4,250	
					TAXES	222-5422-311.45-02	CITYWDE & NEIGHBRHD ZONES	135,961			
					TRANSFERS IN	222-5422-490.10-00	GENERAL FUND				
					TAXES	222-5422-311.45-02	CITYWDE & NEIGHBRHD ZONES	136,980	136,255	145,645	10%
					USE OF MONEY & PROPERTY	223-0000-351.00-00	INTEREST INCOME	272			
					TRANSFERS IN	223-0000-490.26-20	TRANSFERS IM/GAS TAX FUND			3,398	
					TAXES	223-5423-311.45-02	CITYWDE & NEIGHBRHD ZONES	121,739	125,685	139,970	
					TRANSFERS IN	223-5423-490.10-00	GENERAL FUND	122,010	125,685	143,368	14%
					USE OF MONEY & PROPERTY	224-0000-351.00-00	INTEREST INCOME	160		2,502	
					TRANSFERS IN	224-0000-490.26-20	TRANSFERS IM/GAS TAX FUND			107,623	
					TAXES	224-5424-311.45-02	CITYWDE & NEIGHBRHD ZONES	112,486	112,725	85,026	
					TRANSFERS IN	224-5424-490.10-00	GENERAL FUND	112,646	112,725	110,125	-2%
					TRANSFERS IN	225-0000-490.22-40	TRANSFERS IM/BAYSIDE ASSESS DIST L&L			11,058	
					TRANSFERS IN	225-0000-490.22-30	TRANSFERS IM/BAYWOOD ASSESS 04-1 L&L			2,406	
					TAXES	225-0000-490.22-00	TRANSFERS IM/CITYWIDE L&L DIST 03-2			184,944	
					TAXES	225-0000-490.26-20	TRANSFERS IM/GAS TAX FUND			7,718	
					TAXES	225-0000-490.22-20	TRANSFERS IM/HERCULES VILLAGE L&L DIST			2,536	
					TAXES	225-0000-490.26-30	TRANSFERS IM/MEASURE C			7,718	
					TAXES	225-0000-490.22-10	TRANSFERS INVICTORIA BY THE BAY L&L			20,730	

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17		FY17-18		FY18-19		% Change from FY17-18 Budget
								ACTUALS	BUDGET	BUDGET	PROPOSED			
REVENUE	225 Sum													
	231	STORMWATER ASSESSMENT	NON DEPT	NON DEPT	TAXES	231-0000-311.55-00	ASSESSMENT FEES	234,885	260,000	261,000	250,000			
	231 Sum				TRANSFERS IN	231-0000-490.10-00	GENERAL FUND	234,885	71,387	71,387	71,387			-3%
	241	DIF-GEN PUBLIC FACILITIES	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	241-0000-351.00-00	INTEREST INCOME	352						
	241 Sum				CHARGES FOR SERVICES	241-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS	12,637	39,400	58,525	37,820			-4%
	242	COMMUNITY DEVELOPMENT FND	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	242-0000-351.00-00	INTEREST INCOME	350						
	242 Sum				CHARGES FOR SERVICES	242-5238-362.45-00	PROPERTY DEVELOPMENT TAX	93,000	82,500	123,000	123,000			-100%
	243	DEVELOPMENT FEE FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	243-0000-351.00-00	INTEREST INCOME	500						
	243 Sum				TRANSFERS IN	243-0000-490.10-00	GENERAL FUND	500						
	244	DIF-POLICE FACILITIES	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	244-0000-351.00-00	INTEREST INCOME	542						
	244 Sum				CHARGES FOR SERVICES	244-5238-362.50-00	DEVELOPMENT IMPACT FEES	78,201	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						
	246 Sum				CHARGES FOR SERVICES	246-5238-362.50-00	DEVELOPMENT IMPACT FEES	63,431	50,936	137,630	137,630			-100%
	247	DIF-PARK & REC	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	247-0000-351.00-00	INTEREST INCOME	912						
	247 Sum				CHARGES FOR SERVICES	247-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS	895	81,000	895	895			-100%
	261	DIF-TRAFFIC FACILITIES	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	261-0000-351.00-00	INTEREST INCOME	461						
	261 Sum				CHARGES FOR SERVICES	261-5238-362.50-00	DEVELOPMENT IMPACT FEES	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 Sum					262-0000-313.02-00	2106	94,423	91,827	93,766	94,187			
	263	MEASURE 'C' STREET FUND	NON DEPT	NON DEPT	TAXES	262-0000-313.03-00	2107	176,608	186,145	174,150	174,000			
	263 Sum					262-0000-313.04-00	2107.5	5,000	5,000	7,792	6,000			
	264	STMP TRAFFIC IMPACT FUND	COMMUNITY DEVELOPM	BUILDING-INSPECTION	CHARGES FOR SERVICES	262-0000-313.06-00	2105	139,299	144,091	136,069	140,000			
	264 Sum					262-0000-313.07-00	AB2928-TRAFFIC CONGST REL	28,366						
	291	AB 939 - JPA FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	262-0000-313.08-00	2103	66,168	99,258	100,906	104,000			
	291 Sum				TRANSFERS IN	262-0000-313.09-00	ROAD MAINT REHAB ACCT	140,000	140,000	140,000	460,000			
	295	GRANT FUND	NON DEPT	NON DEPT	TRANSFERS IN	262-0000-490.10-00	INTEREST INCOME	6,331						
	295 Sum					262-0000-490.29-50	GRANT FUND	1,735,000						
	262 Sum							2,216,498	843,981	659,015	984,487			17%
	263		NON DEPT	NON DEPT	TAXES	263-0000-312.04-00	RETURN TO SOURCE	411,087	400,817	491,057	378,114			
	263 Sum				USE OF MONEY & PROPERTY	263-0000-351.00-00	INTEREST INCOME	1,635	1,871	1,871	1,870			
	264		COMMUNITY DEVELOPM	BUILDING-INSPECTION	CHARGES FOR SERVICES	263-0000-490.38-00	TRANSFERS IN FM	412,722	402,688	492,928	379,984			-6%
	264 Sum					264-5238-362.55-00	STMP TRAFFIC IMPACT FEES	159,943	142,725					
	291		NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	264-5238-362.55-01	STMP TRAFFIC IMPACT FEES I	19,045	16,995					
	291 Sum				MISCELLANEOUS REVENUE	291-0000-351.00-00	INTEREST INCOME	178,988	159,730					
	295		NON DEPT	NON DEPT	INTERGOVERNMENTAL	291-0000-395.17-00	RECYCLE REVENUE	2,764	178	178	178			
	295 Sum				TRANSFERS IN	295-0000-321.14-00	FEDERAL/STATE	171,903	180,000	171,868	175,000			
	295 Sum					295-0000-321.14-03	STREET LIGHTS-SWIM CTR-CA	174,667	180,178	172,046	175,178			-3%
	295 Sum					295-0000-321.16-00	CALTRANS			(17,871)				
	295 Sum					295-0000-321.50-01	RECYCLING	6,592		6,752				
	295 Sum					295-0000-321.50-02	CAPITAL CORRIDOR RAIL STN							
	295 Sum					295-0000-490.31-10	GRANT FUND	8,600,000	8,600,000	8,600,000	8,588,881			-100%

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 PROJECTIONS	FY18-19 PROPOSED	% Change from FY17-18 Budget
340	340 Sum	GRANT FUND / STIP / RIP	NON DEPT	NON DEPT	INTERGOVERNMENTAL	340-0000-321.00-00	STATE/COUNTY	(225,068)				
341	341	GRANT FUND / STIP / TE	NON DEPT	NON DEPT	INTERGOVERNMENTAL	341-0000-321.17-00	STIP/TE	483,179				
341	341 Sum	GRANT FUND / TIGR II	NON DEPT	NON DEPT	INTERGOVERNMENTAL	342-0000-322.11-00	TIGR II	483,179				
342	342 Sum	MEASURE AA/EBRP	NON DEPT	NON DEPT	INTERGOVERNMENTAL	344-0000-324.02-00	MEASURE AA - EBRP	83,150				
344	344 Sum	MEASURE WW/EBRP	NON DEPT	NON DEPT	INTERGOVERNMENTAL	345-0000-324.03-00	MEASURE WW - EBRP	55,809				
345	345 Sum	CCTA MEAS J EBP PLAN	NON DEPT	NON DEPT	INTERGOVERNMENTAL	346-0000-324.04-00	CCTA MEASURE J EBP PLAN	235,678	260,018	288,000	260,000	0%
346	346 Sum	CCTA TLC GRANT	NON DEPT	NON DEPT	INTERGOVERNMENTAL	346-5970-321.00-00	CCTA TLC GRANT	365,208	200,000	288,000	60,000	-70%
347	347 Sum	CCTA PRFT	NON DEPT	NON DEPT	INTERGOVERNMENTAL	347-0000-324.05-00	CCTA PRFT	1,255,210	200,000	288,000	106,000	
348	348 Sum	STMP-SUB REG TRANS PROJ	NON DEPT	NON DEPT	INTERGOVERNMENTAL	348-0000-324.06-00	CCTA PRFT	222,170			106,000	
350	350 Sum	ONE BAY AREA GRANT	NON DEPT	NON DEPT	INTERGOVERNMENTAL	350-0000-322.12-00	FTA/WESTCAT	255,906				
351	351 Sum	TRAFFIC CONGEST RELIEF PR	NON DEPT	NON DEPT	INTERGOVERNMENTAL	351-0000-321.00-00	STATE/COUNTY	988,774	1,482,200	1,482,200	1,482,200	-100%
352	352 Sum	ASSMT. DIST 01-1 DEBT SVC	NON DEPT	NON DEPT	INTERGOVERNMENTAL	352-0000-324.07-00	TRCF	701,957	1,482,200	1,482,200	1,482,200	
381	381 Sum	ASSMT. DIST 05-01 DEBT SVC	NON DEPT	NON DEPT	TAXES	381-0000-317.10-00	ASSMT. DIST. COLLECTIONS	700,000	436,258	9,898	9,800	-98%
382	382	WATER QUALITY RET BASIN	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	381-0000-351.00-00	INTEREST INCOME	3,706	2,211	9,898	9,800	
383	383 Sum	FISCAL NEUTRALITY FEE	NON DEPT	NON DEPT	TAXES	382-0000-317.10-00	ASSMT. DIST. COLLECTIONS	21,964	436,258	5,282	5,300	
387	387 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	382-0000-351.00-00	INTEREST INCOME	417,325	461,715	430,000	430,000	
401	401 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	382-0000-351.00-00	INTEREST INCOME	841	48	7,000	7,000	
401	401 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	MISCELLANEOUS REVENUE	382-0000-394.02-00	PROCEEDS FROM BONDS	350				
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	383-0000-355.02-00	CITY LEASE PAYMENT	418,516	461,763	435,282	435,300	-6%
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	383-0000-355.02-00	CITY LEASE PAYMENT	205,099	205,098	205,098	205,099	0%
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	TAXES	387-0000-311.50-00	PROPERTY TAX	205,099	205,098	205,099	205,099	0%
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	TAXES	387-0000-311.50-00	PROPERTY TAX	44,000	44,000	42,000	44,000	0%
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	401-0000-351.00-00	INTEREST INCOME	7,007	3,133	7,000	7,000	
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	401-0000-490.10-00	GENERAL FUND	123,683	123,683	130,683	7,000	-94%
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	420-0000-351.00-00	INTEREST INCOME	47,424	24,895	55,866	60,000	
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	CHARGES FOR SERVICES	420-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS	5,626,147	5,767,899	5,700,000	5,800,000	
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	CHARGES FOR SERVICES	420-0000-368.03-00	SEWER SERVICE CHARGES	82,926	211,922	186,208	27,642	
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	CHARGES FOR SERVICES	420-0000-368.09-00	SEWER CONNECTION FEE	72,441	186,208	186,208	35,452	
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	MISCELLANEOUS REVENUE	420-0000-368.11-00	SEWER FACILITIES FEES	16,251	22,971	14,021	10,796	
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	MISCELLANEOUS REVENUE	420-0000-395.11-00	REVENUE BOND - PROPOSED	9,251,800	3,364,515	3,364,515	3,364,515	
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	TRANSFERS IN	420-0000-490.10-00	GENERAL FUND	(9,251,800)		(3,364,515)	(3,364,515)	
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	TRANSFERS IN	420-0000-490.38-00	TRANSFERS IN FM					
420	420 Sum	SEWER ENTERPRISE FUND	NON DEPT	NON DEPT	TRANSFERS IN	420-0000-490.67-50	2010 PFA WWTP	5,845,188	5,815,765	6,168,016	5,933,890	2%
450	450 Sum	VEHICLE REPLACEMENT FUND	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	450-0000-353.00-00	PROFIT/LOSS EARNINGS			16,700		
450	450 Sum	VEHICLE REPLACEMENT FUND	NON DEPT	NON DEPT	MISCELLANEOUS REVENUE	450-0000-395.00-00	MISCELLANEOUS REVENUE					
450	450 Sum	VEHICLE REPLACEMENT FUND	NON DEPT	NON DEPT	MISCELLANEOUS REVENUE	450-0000-397.00-00	EQUIPMENT REPLACEMENT REV	69,536	71,662	71,662	124,000	

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17		FY17-18		FY18-19		% Change from FY17-18 Budget
								ACTUALS	BUDGET	BUDGET	PROJECTIO N	PROPOSED		
REVENUE	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			
						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	346,335	200,000	61,000				
						470-0000-397.00-00	EQUIPMENT REPLACEMENT REV		342,456	326,229	682,086			
						470-0000-490.10-00	GENERAL FUND							
	470 Sum							346,335	542,456	387,229	682,086		26%	
	501	TAYLOR WOODROW MAINT LM0D	NON DEPT	NON DEPT	USE OF MONEY & PROPERTY	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 & PROPERTY	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			
						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 & PROPERTY	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 & PROPERTY	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			
						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			
						614-0000-490.62-00	TRANSFERS IN			130,000	130,000			
	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 & PROPERTY	615-0000-351.00-00	INTEREST INCOME	3,666	30	25,567	28,000			
						615-0000-394.02-00	PROCEEDS FROM BONDS	72,532	72,532	72,532	72,532			
						615-0000-490.62-00	TRANSFERS IN	7,460,960						
						615-0000-490.63-00	TRANSFERS IN	1,546,663						
						615-0000-490.67-20	PFA 03B LEASE REV BONDS		212,290	212,290				
						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 & PROPERTY	617-0000-351.00-00	INTEREST INCOME	931	90	8,203	9,000			
						617-0000-490.61-00	TRANSFERS IN FM	681,183						
						617-0000-490.62-00	TRANSFERS IN	503,448						
						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 & PROPERTY	618-0000-351.00-00	INTEREST INCOME	895	87	7,459	8,500			
						618-0000-394.02-00	PROCEEDS FROM BONDS	3,146	3,146	3,146	3,146			
						618-0000-490.62-00	TRANSFERS IN	880,692						
						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 & PROPERTY	619-0000-351.00-00	INTEREST INCOME	20,214	10,087	55,635	62,000			
						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				
						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 FND	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					

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17		FY17-18		FY18-19		% Change from FY17-18 Budget -100%
								ACTUALS	BUDGET	FY17-18 PROJECTION	FY18-19 PROPOSED			
REVENUE	630 Sum													
	640	HOUSING SET-ASIDE OPERATE	NON DEPT	NON DEPT	USE OF MONEY & PROPERT	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	HLJM 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			
						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	20038 DEBT SERVICE PFA	NON DEPT	NON DEPT	USE OF MONEY & PROPERT	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			
						672-0000-490.62-00	TRANSFERS IN	157,464						
						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 & PROPERT	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			
						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 & PROPERT	675-0000-355.02-00	CITY LEASE PAYMENT							
						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 & PROPERT	730-0000-351.00-00	INTEREST INCOME	171						
	730 Sum							171						
REVENUE Total								51,737,902	47,814,476	55,071,248	40,129,919			-16%

**CITY OF HERCULES
FY 2018-19 PROPOSED BUDGET PLAN
NON GENERAL FUND EXPENDITURES (FUNDS 201-740) (06-12-18)**

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17			FY17-18			% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	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	100,000	100,000	100,000	100,000	0%	
	201 Sum					201-9999-690.10-00	GENERAL FUND	100,083	100,000	100,000	100,000	100,000		
	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	180,290	179,005	200,250	200,250		
						220-5410-601.10-00	REGULAR	173,616	5,664	3,338	5,664	5,664		
						220-5410-601.30-00	OVERTIME PAY	5,322	1,101	1,139	6,162	6,162		
						220-5410-601.44-00	ACTING/INCENTIVE PAY	942	119	8,935	270	270		
						220-5410-601.45-00	ADMIN/EXECUTIVE PAY	2,615	2,663	37,898	50,004	50,004		
						220-5410-601.46-00	BONUS	52	54	47	2,838	2,838		
						220-5410-601.48-00	LONGEVITY PAY	2,475	1,723	1,927	1,942	1,942		
						220-5410-606.02-00	PERS ER CONTRIB	637	631	1,433	1,866	1,866		
						220-5410-606.05-00	PERS SURVIVOR BENEFIT	217	672	211	34,101	34,101		
						220-5410-606.11-00	MEDICARE	26,582	4,423	3,856	3,328	3,328		
						220-5410-606.20-00	DEFER COMP	3,562	576	541	610	610		
						220-5410-606.21-00	AUTO ALLOWANCE	503	201	198	227	227		
						220-5410-606.25-00	EMPLOYER 457 MATCH	1,426	1,297	5,646	1,781	1,781		
						220-5410-606.42-00	EDUCATION INCENTIVE	32	33	35	70	70		
						220-5410-606.43-00	HEALTH INSURANCE	4,925	736	937	736	736		
						220-5410-606.44-00	DENTAL INSURANCE	11,656	12,600	15,614	308,230	308,230		
						220-5410-606.45-00	LIFE INSURANCE	140,845	262,139	320,865	50,000	50,000		
						220-5410-606.46-00	LONG TERM DISABILITY INS	1,401	3,150	4,619	945	945		
						220-5410-613.20-00	ACCIDENTAL DEATH & DISM.	455	1,150	831	1,966	1,966		
						220-5410-613.20-01	CONSULTING SERVICES	418	827	236	852	852		
						220-5410-613.20-02	LANDSCAPING	32,999	23,168	29,965	24,112	24,112		
						220-5410-613.20-03	IRRIGATION REPAIR/REPLMNT	928	843	967				
						220-5410-613.20-05	CONTRACT LANDSCAPING	72,651	89,619	83,842	103,276	103,276		
						220-5410-613.20-06	LANDSCAPE WATER	4,248	466	453				
						220-5410-614.20-00	BACKFLOW VALVE REPLACEMNT	175	5,400	6,561				
						220-5410-614.20-07	ASSESSMENT COLLECTION FEE							
						220-5410-614.60-01	EQUIPMENT RENTALS	1,189	1,656	1,299				
						220-5410-614.70-00	ELECTRICAL SUPPLIES	4,284	1,920	2,045				
						220-5410-614.70-07	FUEL & OIL SUPPLIES	2,751	3,482	4,324				
						220-5410-614.70-08	PARKS & LANDSCAPING	28	66					
						220-5410-615.70-01	OTHER MISC. MAIN SUPPLIES	1,318	3,008	1,091				
						220-5410-616.10-00	UNIFORM & SAFETY APPAREL	100,364	505,940	19,481	1,288,999	1,288,999		
						220-5410-620.20-00	OTHER THAN BLDG & STRUCT	37,704	38,835	38,835	175,230	175,230		
						220-5410-620.50-00	ADMINISTRATIVE CHARGES	7,251	7,468	7,468	8,973	8,973		
						220-5410-621.80-00	INFO SERV CHG ALLOCATE	2,628	2,706	2,706				
						220-5410-642.10-00	VEHICLE REPLACEMENT CHG	14,515	14,950	14,950	34,196	34,196		
						220-5410-661.30-00	FAC MAINT CHG ALLOCATE	10,543	524					
						220-5411-601.30-00	REGULAR	91						
						220-5411-601.44-00	OVERTIME PAY	329						
						220-5411-601.48-00	ACTING/INCENTIVE PAY	2,309						
						220-5411-606.02-00	LONGEVITY PAY	4						
						220-5411-606.05-00	PERS ER CONTRIB	168						
						220-5411-606.11-00	PERS SURVIVOR BENEFIT MEDICARE							

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17			FY17-18			% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED	BUDGET	PROJECTION	
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 & MAINT. SERV	309						
						220-5411-614.20-07	CITY PARKS FACILITIES	8,583						
						220-5411-614.70-06	LANDSCAPE WATER	1,822						
					INTERFUND/ALLOC/TRANSFER	220-5411-615.70-01	ASSESSMENT COLLECTION FEE							
					SALARIES AND BENEFITS	220-5411-600.10-00	ADMINISTRATIVE CHARGES	4,857	10,765	11,331	11,507			
				ZONE 1		220-5411-601.10-00	REGULAR	513	369	513	513			
						220-5411-601.30-00	OVERTIME PAY	238	209	209	173			
						220-5411-601.44-00	ACTING/INCENTIVE PAY		704					
						220-5411-601.46-00	BONUS	338	319					
						220-5411-601.48-00	LONGEVITY PAY	2,619	2,862					
						220-5411-606.02-00	PERS ER CONTRIB	5	4					
						220-5411-606.05-00	PERS SURVIVOR BENEFIT	410	189					
						220-5411-606.11-00	MEDICARE							
						220-5411-606.20-00	DEER COMP							
						220-5411-606.25-00	EMPLOYER 457 MATCH		56					
						220-5411-606.30-00	EDUCATION INCENTIVE		23					
						220-5411-606.40-00	HEALTH INSURANCE	4,767	3,155	3,155	3,174			
						220-5411-606.42-00	DENTAL INSURANCE	439	44	305	258			
						220-5411-606.43-00	VISION INSURANCE	59	11	44	13			
						220-5411-606.44-00	LIFE INSURANCE	116	104	110	110			
						220-5411-606.45-00	LONG TERM DISABILITY INS	4	3					
						220-5411-606.46-00	ACCIDENTAL DEATH & DISM.	736	990	736				
					SERVICES	220-5411-611.40-00	CONSULTING SERVICES	6,300	7,671					
						220-5411-613.20-00	GROUNDS REPAIR & MAINT	2,708	3,315	6,276				
						220-5411-613.20-01	CONTRACT LANDSCAPING							
						220-5411-613.20-06	FIREBREAK/VEGETATION MGMT	716	876	553				
						220-5411-613.90-00	REPAIR & MAINT. 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						
						220-5411-642.10-00	OTHER THAN BLDG & STRUCT	2,000						
					CAPITAL OUTLAY	220-5411-660.10-00	ADMINISTRATIVE CHARGES	5,002	5,002	5,002	0			
					INTERFUND/ALLOC/TRANSFER	220-5412-601.10-00	REGULAR	10,543						
					SALARIES AND BENEFITS	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						
						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						

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17		FY17-18		FY18-19		% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED			
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							
					OFFICE EXPENSES	220-5412-614.70-08	BACKFLOW TESTING							
					INTERFUND/ALLOCS/TRANSFERS	220-5412-615.70-01	ASSESSMENT COLLECTION FEE	74						
					SALARIES AND BENEFITS	220-5412-620.50-00	PARKS & LANDSCAPING	346						
						220-5412-620.90-00	OTHER MISC. MAIN SUPPLIES							
						220-5412-660.10-00	ADMINISTRATIVE CHARGES	3,825						
						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	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				
						220-5412-611.40-00	CONSULTING SERVICES	736	159	736				
						220-5412-613.20-00	EDUCATION INCENTIVE	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		749				
						220-5412-615.70-01	ASSESSMENT COLLECTION FEE	350						
						220-5412-620.90-00	OTHER MISC. MAIN SUPPLIES	78,837		11,553				
						220-5412-642.10-00	OTHER THAN BLDG & STRUCT	3,939	3,939	0				
						220-5412-660.10-00	ADMINISTRATIVE CHARGES	11,436	12,040	12,503				
						220-5413-601.10-00	REGULAR	642	671	671				
						220-5413-601.30-00	OVERTIME PAY	107	453	269				
						220-5413-601.44-00	ACTING/INCENTIVE PAY							
						220-5413-601.46-00	BONUS	358	368	347				
						220-5413-601.48-00	LONGEVITY PAY	2,510	2,077					
						220-5413-606.02-00	PERS ER CONTRIB	4	4					
						220-5413-606.05-00	PERS SURVIVOR BENEFIT	183	186	181				
						220-5413-606.11-00	MEDICARE							
						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	327	280				
						220-5413-606.43-00	VISION INSURANCE	43	47	44				
						220-5413-606.44-00	LIFE INSURANCE	103	12	14				
						220-5413-606.45-00	LONG TERM DISABILITY INS	113	113	120				
						220-5413-606.46-00	ACCIDENTAL DEATH & DISM.	3	4	5				
						220-5413-611.40-00	CONSULTING SERVICES	6,157	597	736				
						220-5413-613.20-00	EDUCATION INCENTIVE	485	525					
						220-5413-613.20-01	CONTRACT LANDSCAPING	1,991	3,815	4,351				
						220-5413-613.20-06	FIREBREAK/VEGETATION MGMT	17,553	16,050	13,037				
						220-5413-614.20-07	CITY PARKS FACILITIES	5,396	4,855	7,355				
						220-5413-614.70-06	LANDSCAPE WATER	341	340					
						220-5413-614.70-07	BACKFLOW VALVE REPLACEMNT	262	900	882				
						220-5413-614.70-08	BACKFLOW TESTING							
						220-5413-615.70-01	ASSESSMENT COLLECTION FEE							
						220-5413-639.30-65	FY 08-09 PD RELOCATION							
							OTHER EXPENSES							

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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
						220-5413-642.10-00	OTHER THAN BLDG & STRUCT	5,221	2,000		65,016	
						220-5413-660.10-00	ADMINISTRATIVE CHARGES	4,539	5,377	5,377	1,355	
				ZONE 5A		220-5414-601.10-00	REGULAR	178				
						220-5414-601.30-00	OVERTIME PAY					
						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				
						220-5414-611.40-00	CONSULTING SERVICES	1,946				
						220-5414-613.20-00	GROUNDS 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					
						220-5414-615.70-01	ASSESSMENT COLLECTION FEE					
						220-5414-620.50-00	PARKS & LANDSCAPING	89				
						220-5414-620.90-00	OTHER MISC. MAIN SUPPLIES	126				
						220-5414-660.10-00	ADMINISTRATIVE CHARGES	3,839				
				ZONE 5A		220-5414-601.30-00	REGULAR		4,687	5,006	4,892	
						220-5414-601.44-00	OVERTIME PAY	145	114	114	145	
						220-5414-601.46-00	ACTING/INCENTIVE PAY		60	60	66	
						220-5414-601.48-00	BONUS		298	298		
						220-5414-606.02-00	LONGEVITY PAY	136	136	128		
						220-5414-606.05-00	PERS ER CONTRIB	796	796	1,243	1,401	
						220-5414-606.11-00	PERS SURVIVOR BENEFIT	1	1	2	71	
						220-5414-606.20-00	MEDICARE	67	67	83		
						220-5414-606.25-00	DEFER COMP					
						220-5414-606.30-00	EMPLOYER 457 MATCH		56	56	59	
						220-5414-606.40-00	EDUCATION INCENTIVE		23	23		
						220-5414-606.42-00	HEALTH INSURANCE	25	1,039	1,039	1,045	
						220-5414-606.43-00	DENTAL INSURANCE	1,144	110	110	86	
						220-5414-606.44-00	VISION INSURANCE	112	16	16	15	
						220-5414-606.45-00	LIFE INSURANCE	4	4	4	5	
						220-5414-606.46-00	LONG TERM DISABILITY INS	4	4	45	47	
						220-5414-606.46-00	ACCIDENTAL DEATH & DISM.	40	1	1	2	
						220-5414-611.40-00	CONSULTING SERVICES	736	157	157	736	
						220-5414-613.20-00	GROUNDS REPAIR & MAINT	12,600	135,000	135,000		
						220-5414-613.20-01	CONTRACT LANDSCAPING	5,240	6,414	6,414	6,922	
						220-5414-614.20-07	CITY PARKS FACILITIES	7,142	8,370	8,370	7,356	
						220-5414-614.70-06	LANDSCAPE WATER	9,279	14,011	14,011	10,681	
						220-5414-614.70-07	BACKFLOW VALVE REPLACMNT	420				
						220-5414-615.70-08	ASSESSMENT COLLECTION FEE	315	311	409	309	
						220-5414-615.70-01	OTHER THAN BLDG & STRUCT					
						220-5414-642.10-00	ADMINISTRATIVE CHARGES	4,539	3,954	3,954	135,000	
						220-5415-601.10-00	REGULAR	178	4,687	5,006	2,675	
						220-5415-601.30-00	OVERTIME PAY		145	114	145	
						220-5415-601.44-00	ACTING/INCENTIVE PAY	73	60	60	66	
						220-5415-601.46-00	BONUS		298	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					

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17		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	24		56	59			
						220-5415-606.30-00	HEALTH INSURANCE	945	1,166	1,039	1,045			
						220-5415-606.40-00	DENTAL INSURANCE	103	115	110	86			
						220-5415-606.42-00	VISION INSURANCE	14	15	16	15			
						220-5415-606.43-00	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	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					
						220-5415-615.70-01	ASSESSMENT COLLECTION FEE		267					
					OFFICE EXPENSES	220-5415-620.50-00	PARKS & LANDSCAPING	164						
					CAPITAL OUTLAY	220-5415-642.10-00	OTHER THAN BLDG & STRUCT		6,468					
					INTERFUND/ALLOCS/TRANSFERS	220-5415-660.10-00	ADMINISTRATIVE CHARGES	2,141	2,205	2,205	1,135			
					SALARIES AND BENEFITS	220-5416-601.10-00	REGULAR	4,539	4,687	5,006	4,892			
				ZONE 5C		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			
						220-5416-642.10-00	OTHER THAN BLDG & STRUCT		1,953		135			
						220-5416-660.10-00	ADMINISTRATIVE CHARGES	1,934	1,992	1,992	1,087			
						220-5417-601.10-00	REGULAR	11,436	11,677	12,040	10,369			
				ZONE 6		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							
						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	736			
						220-5417-613.20-01	CONTRACT LANDSCAPING	1,065	1,475	1,805	4,111			

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17			FY17-18			FY18-19			% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	BUDGET	PROJECTION	PROPOSED				
EXPEND	220	CITYWIDE L&L	PUBLIC WORKS	ZONE 6	SERVICES	220-5417-613.20-06	FIREBREAK/VEGETATION MGMT	6,030	596	729	460	5,181	460	5,336			
						220-5417-614.20-07	CITY PARKS FACILITIES	1,210	5,181	5,545	5,336	5,545	5,336	912			
						220-5417-614.70-06	LANDSCAPE WATER		790	4,045		4,045					
						220-5417-614.70-07	BACKFLOW VALVE REPLACEMENT		42			40					
						220-5417-614.70-08	BACKFLOW TESTING		31								
						220-5417-615.70-01	ASSESSMENT COLLECTION FEE		980								
						220-5417-620.90-00	OTHER MISC. MAIN SUPPLIES	11	50								
						220-5417-642.10-00	OTHER THAN BLDG & STRUCT	4,566	2,000	4,702	18,009	4,702	18,009	0			
						220-5417-642.10-00	ADMINISTRATIVE CHARGES	9,502	9,710	9,907	10,369	9,907	10,369	566			
						220-5418-601.10-00	REGULAR	526	566	287	269	566	287	269			
						220-5418-601.30-00	OVERTIME PAY	107	107	343	453	343	453				
						220-5418-601.44-00	ACTING/INCENTIVE PAY			636							
						220-5418-601.46-00	BONUS		303	286							
						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	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	156	168				
						220-5418-606.20-00	DEFER COMP										
						220-5418-606.25-00	EMPLOYER 457 MATCH										
						220-5418-606.30-00	EDUCATION INCENTIVE	24	25	23	59	25	23	59			
						220-5418-606.40-00	HEALTH INSURANCE	2,424	3,196	2,665	2,682	2,665	2,682				
						220-5418-606.42-00	DENTAL INSURANCE	237	287	252	217	287	252	217			
						220-5418-606.43-00	VISION INSURANCE	33	38	36	36	36	36				
						220-5418-606.44-00	LIFE INSURANCE	10	10	10	12	10	12				
						220-5418-606.45-00	LONG TERM DISABILITY INS	86	81	94	99	81	94	99			
						220-5418-606.46-00	ACCIDENTAL DEATH & DISM.	2	2	3	4	2	3	4			
						220-5418-611.40-00	CONSULTING SERVICES	8,501	736	65	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	1,224	1,030				
						220-5418-614.20-07	CITY PARKS FACILITIES	15,443	11,855	14,859	12,210	14,859	12,210				
						220-5418-614.70-06	LANDSCAPE WATER	8,374	170								
						220-5418-614.70-07	BACKFLOW VALVE REPLACEMENT										
						220-5418-614.70-08	BACKFLOW TESTING		127	165							
						220-5418-615.70-01	ASSESSMENT COLLECTION FEE		1,105		1,103	1,105	1,103				
						220-5418-642.10-00	OTHER THAN BLDG & STRUCT		46,868		36,343	46,868	36,343				
						220-5418-650.10-00	ADMINISTRATIVE CHARGES	5,910	6,087	6,087	0	6,087	0				
						220-5419-601.10-00	REGULAR	9,502	9,710	9,907	10,369	9,907	10,369				
						220-5419-601.30-00	OVERTIME PAY	526	566	287	269	566	287	269			
						220-5419-601.44-00	ACTING/INCENTIVE PAY	107	107	343	453	343	453				
						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	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	156	168				
						220-5419-606.20-00	DEFER COMP										
						220-5419-606.25-00	EMPLOYER 457 MATCH										
						220-5419-606.30-00	EDUCATION INCENTIVE	24	25	23	56	25	23	56			
						220-5419-606.40-00	HEALTH INSURANCE	2,424	3,196	2,665	2,682	2,665	2,682				
						220-5419-606.42-00	DENTAL INSURANCE	237	287	252	217	287	252	217			
						220-5419-606.43-00	VISION INSURANCE	33	38	36	36	36	36				
						220-5419-606.44-00	LIFE INSURANCE	10	10	10	12	10	12				
						220-5419-606.45-00	LONG TERM DISABILITY INS	86	81	94	99	81	94	99			
						220-5419-606.46-00	ACCIDENTAL DEATH & DISM.	2	2	3	4	2	3	4			
						220-5419-611.40-00	CONSULTING SERVICES	2,865	736	159	736	159	736				
						220-5419-613.20-00	GROUNDS REPAIR & MAINT	3,310	3,675	954	3,675	954	3,675				
						220-5419-613.20-01	CONTRACT LANDSCAPING	9,800	7,763	9,502	10,459	7,763	9,502	10,459			
						220-5419-613.20-06	FIREBREAK/VEGETATION MGMT	10,000	14,910	16,884	12,360	14,910	16,884	12,360			
						220-5419-614.20-07	CITY PARKS FACILITIES	49,895	37,739	46,394	38,871	46,394	38,871				
						220-5419-614.20-08	IRRIGATION CONTROLLER SVC	340	300	322		300	322				
						220-5419-614.70-06	LANDSCAPE WATER	26,491	5,271	34,429	6,076	5,271	34,429	6,076			
						220-5419-614.70-07	BACKFLOW VALVE REPLACEMENT		420								
						220-5419-614.70-08	BACKFLOW TESTING		315								
						220-5419-615.70-01	ASSESSMENT COLLECTION FEE		1,300		1,298	1,300	1,298				

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17			FY17-18		FY18-19		% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	BUDGET	PROPOSED			
EXPEND	220	CITYWIDE L&L	PUBLIC WORKS	ZONE 8	OFFICE EXPENSES	220-5419-620.90-00	OTHER MISC. MAIN SUPPLIES	145	572						
						220-5419-642.10-00	OTHER THAN BLDG & STRUCT								40,000
				ZONE 9	INTERFUND/ALOC/TRANSFERS	220-5419-660.10-00	ADMINISTRATIVE CHARGES	9,642	9,931	9,931	0				
			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	402	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								
						220-5420-606.30-00	EDUCATION INCENTIVE	24	25	23	30				
						220-5420-606.40-00	HEALTH INSURANCE	2,688	3,807	3,174	3,194				
						220-5420-606.42-00	DENTAL INSURANCE	285	302	285	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	1,313				
						220-5420-613.20-01	CONTRACT LANDSCAPING	2,476	500	612	2,476				
						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	104	1,040				
						220-5420-614.70-06	LANDSCAPE WATER	17,299	902	31,281	1,040				
						220-5420-614.70-07	BACKFLOW VALVE REPLACEMENT		212	171					
						220-5420-614.70-08	BACKFLOW TESTING		159	206	924				
						220-5420-615.70-01	ASSESSMENT COLLECTION FEE		924						
						220-5420-620.90-00	OTHER MISC. MAIN SUPPLIES	5,093	5,245	5,245	0				
					INTERFUND/ALOC/TRANSFERS	220-5420-660.10-00	ADMINISTRATIVE CHARGES		2,500						
				ARTERIAL ROADWAYS		220-5422-613.20-00	GROUPS REPAIR & MAINT		52,140						
						220-5422-614.20-07	CITY PARKS FACILITIES		54,140						
						220-5422-614.70-06	LANDSCAPE WATER		91,600						
					TRANSFERS OUT	220-9999-690-22-50	TRANSFERS OUT/ARTERIALS					198,980			
								1,380,923	2,131,078	1,635,278	3,225,637		51%		
		VICTORIA BY THE BAY L&L													
	221		NON DEPT	NON DEPT	OTHER EXPENSES	221-0000-630.90-00	OTHER MISCELLANEOUS EXP	318							
			PUBLIC WORKS	2002-1 WFTB NEIGHTR	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								
						221-5421-601.46-00	BONUS	29							
						221-5421-601.48-00	LONGEVITY PAY	1,275	856	2,715	13,137				
						221-5421-606.02-00	PERS ER CONTRIB	8,968	7,742	10,848					
						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	47	48				
						221-5421-606.25-00	EMPLOYER 457 MATCH				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	4,046				
						221-5421-613.20-01	CONTRACT LANDSCAPING	86,688	135,911	166,359	166,359				
						221-5421-613.20-02	LANDSCAPING REPAIR/PLNT	14,487	20,000	1,247					

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17		FY17-18		FY18-19		% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED			
EXPEND	221	VICTORIA BY THE	PUBLIC WORKS	2002-1 VBTB NEIGHBORHOOD SERVICES		221-5421-613.20-03	IRRIGATION REPAIR/REPLACE	19,891	20,000	13,685	176,983			
						221-5421-613.50-00	VEHICLE REPAIRS	553	553	45	45			
						221-5421-614.20-07	CITY PARKS FACILITIES	14,447	22,643	38,555	23,690			
						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 REPLACEMENT		1,272	2,045				
						221-5421-614.70-08	BACKFLOW TESTING		954		17,850			
						221-5421-615.70-01	ASSESSMENT COLLECTION FEE	822	800		887			
						221-5421-620.10-00	ELECTRICAL SUPPLIES	350						
						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						
						221-5421-639.30-66	PROJ FUNDED P/R	17,365						
						221-5421-642.10-00	OTHER THAN BLDG & STRUCT	5,080	5,232	5,232	22,438			
						221-5421-660.10-00	ADMINISTRATIVE CHARGES				20,730			
						221-9999-690-22-50	TRANSFERS OUT/ARTERIALS	351,287	476,336	524,193	456,812			-4%
						222-0000-630.90-00	OTHER MISCELLANEOUS EXP	459						
	222	HERCULES VILLAGE L&L DIST	NON DEPT PUBLIC WORKS	NON DEPT ZONE 10-CITY WIDE ARTERIAL ROADWAYS	OTHER EXPENSES SERVICES	222-5410-614.20-07	CITY PARKS FACILITIES	2,966			1,447			
						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						
						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	200						
						222-5422-620.10-00	ELECTRICAL SUPPLIES	582						
						222-5422-620.50-00	PARKS & LANDSCAPING	158						
						222-5422-620.90-00	OTHER MISC. MAIN SUPPLIES							
						222-5422-639.30-66	PROJ FUNDED P/R	1,385						
						222-5422-660.10-00	ADMINISTRATIVE CHARGES				19,535			
						222-5422-601.10-00	REGULAR	17,945	20,454	20,454	19,535			
						222-5422-601.30-00	OVERTIME PAY	1,043	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							
						222-5422-601.48-00	LONGEVITY PAY	518						
						222-5422-606.02-00	PERS ER CONTRIB	3,224						
						222-5422-606.05-00	PERS SURVIVOR BENEFIT				5,154			
						222-5422-606.11-00	MEDICARE	216	216	276	282			
						222-5422-606.20-00	DEFER COMP	101	101	96	96			

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17			FY17-18			FY18-19		% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED	Budget				
EXPEND	222	HERCULES	PUBLIC WORKS	HERCULES VILLAGE	SALARIES AND BENEFITS	222-5422-606.21-00	AUTO ALLOWANCE									
						222-5422-606.25-00	EMPLOYER 457 MATCH								47	48
						222-5422-606.30-00	EDUCATION INCENTIVE			100					164	179
						222-5422-606.40-00	HEALTH INSURANCE			5,805					100	
						222-5422-606.42-00	DENTAL INSURANCE			568					3,743	3,667
						222-5422-606.43-00	VISION INSURANCE			70					436	310
						222-5422-606.44-00	LIFE INSURANCE			23					67	64
						222-5422-606.45-00	LONG TERM DISABILITY INS			148					23	23
						222-5422-606.46-00	ACCIDENTAL DEATH & DISM.			4					169	172
						222-5422-611.40-00	CONSULTING SERVICES			4,046					5	7
						222-5422-613.20-00	VEHICLE REPAIR & MAINT			34,301					10	4,046
						222-5422-613.20-01	CONTRACT LANDSCAPING			45,302					40,179	
						222-5422-614.20-00	VEHICLE REPAIRS			176					55,451	61,661
						222-5422-614.20-07	CITY PARKS FACILITIES			13,973					14,392	14,392
						222-5422-614.60-00	TELEPHONE			138					285	285
						222-5422-614.60-01	CELL PHONE/PAGER			40,974					39,770	45,071
						222-5422-614.70-06	LANDSCAPE WATER			127						
						222-5422-614.70-07	BACKFLOW VALVE REPLACEMENT			95						
						222-5422-614.70-08	BACKFLOW TESTING			421					420	420
						222-5422-615.70-01	ASSESSMENT COLLECTION FEE			270					920	920
						222-5422-620.10-00	ELECTRICAL SUPPLIES			310						
						222-5422-620.20-00	FUEL & OIL SUPPLIES			620					553	
						222-5422-620.50-00	PARKS & LANDSCAPING			100						
						222-5422-620.90-00	OTHER MISC. MAIN SUPPLIES			500						
						222-5422-621.80-00	UNIFORM & SAFETY APPAREL			1,426					1,426	11,266
						222-5422-660.10-00	ADMINISTRATIVE CHARGES									2,536
						222-9999-690.22-50	TRANSFERS OUT/ARTERIALS									
	222 Sum							114,541		172,562		172,167		171,520		-1%
		BAYWOOD														
	223	ASSESS 04-1	NON DEPT	NON DEPT	OTHER EXPENSES	223-0000-630.90-00	OTHER MISCELLANEOUS EXP			11						
			PUBLIC WORKS	ZONE 10-CITY WIDE	SERVICES	223-5410-614.20-07	CITY PARKS FACILITIES			144					118	
				2004-1 BAYWOOD	SALARIES AND BENEFITS	223-5423-601.10-00	REGULAR			28,125					28,147	24,917
						223-5423-601.30-00	OVERTIME PAY			1,229					845	1,175
						223-5423-601.44-00	ACTING/INCENTIVE PAY			224					452	360
						223-5423-601.45-00	ADMIN/EXECUTIVE PAY			29						
						223-5423-601.46-00	BONUS			18					1,746	
						223-5423-601.48-00	LONGEVITY PAY			688					679	
						223-5423-606.02-00	PERS ER CONTRIB			5,833					6,700	6,655
						223-5423-606.05-00	PERS SURVIVOR BENEFIT			10					9	
						223-5423-606.11-00	MEDICARE			442					464	358
						223-5423-606.20-00	DEFER COMP			44					96	96
						223-5423-606.21-00	AUTO ALLOWANCE			24					47	48
						223-5423-606.25-00	EMPLOYER 457 MATCH			71					164	179
						223-5423-606.30-00	EDUCATION INCENTIVE			72					70	
						223-5423-606.40-00	HEALTH INSURANCE			6,139					6,858	5,324
						223-5423-606.42-00	DENTAL INSURANCE			624					817	442
						223-5423-606.43-00	VISION INSURANCE			89					101	87
						223-5423-606.44-00	LIFE INSURANCE			35					31	30
						223-5423-606.45-00	LONG TERM DISABILITY INS			236					240	222
						223-5423-606.46-00	ACCIDENTAL DEATH & DISM.			7					7	10
						223-5423-611.40-00	CONSULTING SERVICES			5,473					10	4,046
						223-5423-613.20-00	VEHICLE REPAIR & MAINT			5,831					15,231	2,406
						223-5423-613.20-01	CONTRACT LANDSCAPING			20,560					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			18,162					16,504	20,931
						223-5423-614.70-07	BACKFLOW VALVE REPLACEMENT			42						
						223-5423-614.70-08	BACKFLOW TESTING			31						
						223-5423-615.70-01	ASSESSMENT COLLECTION FEE			311					311	311
						223-5423-620.10-00	ELECTRICAL SUPPLIES			200					215	723
						223-5423-620.20-00	FUEL & OIL SUPPLIES			500						
						223-5423-620.50-00	PARKS & LANDSCAPING									

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	223-5423-620.90-00	OTHER MISC. MAIN SUPPLIES	235	400			
						223-5423-621.80-00	UNIFORM & SAFETY APPAREL				23,529	
						223-5423-643.20-00	ABOVE \$5,000 IN VALUE			503	20,000	
						223-5423-642.10-00	OTHER THAN BLDG & STRUCT				11,436	
						223-5423-660.10-00	ADMINISTRATIVE CHARGES	489	503	503	2,406	
						223-9999-690-22-50	TRANSFERS OUT/ARTERIALS					35%
	223	BAYSIDE ASSES	TRANSFERS	TRANSFERS OUT				86,566	134,154	121,574	180,506	
		DIST L&L	NON DEPT	NON DEPT	OTHER EXPENSES	224-0000-630.90-00	OTHER MISCELLANEOUS EXP	(162)				
			PUBLIC WORKS	ZONE 10-CITY WIDE	SERVICES	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		
						224-5410-614.60-01	CELL PHONE/PAGER	69				
						224-5410-614.70-07	BACKFLOW VALVE REPLACEMENT	85				
						224-5410-614.70-08	BACKFLOW TESTING	64				
						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	14,491	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	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	2645	3,330	4,135	
						224-5424-606.02-00	PERS ER CONTRIB	2,823	7	4		
						224-5424-606.05-00	PERS SURVIVOR BENEFIT	5				
						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	269	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	
						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			
						224-5424-614.20-07	CITY PARKS FACILITIES				10,460	
						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	507	
						224-5424-660.10-00	ADMINISTRATIVE CHARGES	3,144	3,238	3,238	9,827	
						224-9999-690-22-50	TRANSFERS OUT/ARTERIALS				11,058	
	224	ARTERIAL ROADWAYS	TRANSFERS	TRANSFERS OUT				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	
						224-5425-660.10-00	ADMINISTRATIVE CHARGES				2,635	
	225	STORMWATER ASSESSMENT	TRANSFERS	TRANSFERS OUT				200,380	119,048	203,015	203,015	1%
	231	STORMWATER ASSESSMENT	NON DEPT	NON DEPT	OTHER MISCELLANEOUS EXP	231-0000-630.90-00	OTHER MISCELLANEOUS EXP	(250)				
			PUBLIC WORKS	STORMWATER	SALARIES AND BENEFITS	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	
						231-5465-601.45-00	ADMIN/EXECUTIVE PAY	310				

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

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17			FY17-18			FY18-19			% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	BUDGET	PROJECTION	PROPOSED				
EXPEND	243	DEVELOPMENT	CITY MANAGER	CITY MANAGER	SALARIES AND BENEFITS	243-4115-606.44-00	LIFE INSURANCE	18	18	20	15						
					SERVICES	243-4115-606.45-00	LONG TERM DISABILITY INS	155	157	3,269	158						
					INTERFUND/ALLOC/TRANSFERS	243-4115-611.90-00	PROFESSIONAL SERVICES	9,855									
						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									
			ADMINISTRATION	ADMINISTRATION	SERVICES	246-3005-618.20-00	OTHER GOVT AGENCY CHARGES	69,243									
			COMMUNITY DEVELOPE	BUILDING-INSPECTION	SERVICES	246-5238-618.20-00	OTHER GOVT AGENCY CHARGES		56,595								
	246 Sum							69,309	56,595								
	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								
	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										
	261 Sum							792									
	262	STATE GAS TAX FUND	NON DEPT	NON DEPT	OTHER EXPENSES	262-0000-630.90-00	OTHER MISCELLANEOUS EXP	5,963									
			COMMUNITY DEVELOPE	BUSINESS & REGIONAL	SALARIES AND BENEFITS	262-5235-601.12-00	REGULAR PART-TIME	10,000	10,000								
			PUBLIC WORKS	STREETS FACILITY	SALARIES AND BENEFITS	262-5432-601.10-00	REGULAR	96,345	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										
						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 467 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	2,577	2,268	2,577						
						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						
						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	FOUNDATIONS 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						
						262-5432-620.01-00	ASPHALT & OTHER ST SUPPLY	16,251	19,000	5,060	15,000						
						262-5432-642.05-20	STREET MAINTENANCE PROGRAM	355,016	680,000	786,288	1,000,000						
						262-5432-642.05-21	TRAFFIC SIGNAL MAINT & REP	2,530	2,500	2,485	2,500						
						262-5432-643.20-00	ABOVE \$5,000 IN VALUE			38,961							
						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	9,675						
						262-5970-641.05-04	FAC MAINT CHG ALLOCATE	18,369	18,920	18,920	34,060						
			CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	262-9999-690.63-00	HERCULES RAIL STATION	177,636		43,547							
			TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	262-9999-690.22-00	CAPITAL PROJECTS										
						262-9999-690.22-10	TRANSFERS OUT/CITYWIDE LBL 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 DUST				4,250						
						262-9999-690.22-30	TRANSFERS OUT/BAYWOOD ASSESS D4-1 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%

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17		FY17-18		FY18-19		% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED			
EXPEND	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	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 & DISH.	15	16	19	36			
						263-5432-611.90-00	PROFESSIONAL SERVICES	118,383	150,000	177,269	75,000			
						263-5432-642.05-20	STREET MAINTENANCE PROGRAM	224,823	450,000	512,441	300,000			
						263-5432-643.20-00	ABOVE \$5,000 IN VALUE	7,999	15,000	25,974				
						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			
								512,810	780,796	899,093	608,209			-22%
	264	STMP TRAFFIC IMPACT FUND	NON DEPT COMMUNITY DEVELOPE	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					
								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			
								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							
								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				
								8,600,000	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						
								3,007,592						
	341	GRANT FUND / STIP / TE	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	341-5970-641.05-04	HERCULES RAIL STATION	492,565						
								492,565						
	342	GRANT FUND / TIGR II	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	342-5970-641.05-04	HERCULES RAIL STATION	83,150						
								83,150						
	344	MEASURE AA/EBRP	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	344-5970-641.05-04	HERCULES RAIL STATION	38,276						
								38,276						
	345	MEASURE WW/EBRP	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	345-5970-641.05-04	HERCULES RAIL STATION	164,943	260,018	260,018	260,000	260,000		0%
								164,943	260,018	260,018	260,000	260,000		
	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	60,000	60,000	60,000		
						346-5970-641.05-04	HERCULES RAIL STATION	1,564,905	200,000	60,000	60,000	60,000		
								1,564,905	210,000	60,000	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		

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17		FY17-18		FY18-19		% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED			
	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	381-0000-630.90-00 381-3010-650.10-00 381-3010-650.20-00 381-3010-650.40-01 381-3010-650.40-02 381-3010-660.10-00	OTHER MISCELLANEOUS EXP PRINCIPAL PAYMENTS INTEREST PAYMENTS TRUSTEE FEES ADMINISTRATOR FEES ADMINISTRATIVE CHARGES	632 850,000 25,288 7,183 883,103				13,000 562 13,562		
	381 Sum							883,103				6,799		
	382	ASSMT DIST 05-01 DEBT SVC	NON DEPT OTHER	NON DEPT DEBT SERVICE	OTHER EXPENSES DEBT SERVICE	382-0000-630.90-00 382-3010-650.10-00 382-3010-650.20-00 382-3010-650.40-01 382-3010-650.40-02 382-3010-660.10-00	OTHER MISCELLANEOUS EXP PRINCIPAL PAYMENTS INTEREST PAYMENTS TRUSTEE FEES ADMINISTRATOR FEES ADMINISTRATIVE CHARGES	357 160,000 259,318 1,650 421,325	170,000 251,808 2,143 421,808	2,363,636 273,320 2,639,099	175,000 243,785 1,650 5,642 426,077		1%	
	382 Sum							421,325	421,808	2,639,099	426,077			
	383	SUNTRUST LEASE	OTHER	DEBT SERVICE	DEBT SERVICE	383-3010-650.10-00 383-3010-650.20-00 383-3010-650.40-01 383-3010-660.10-00	PRINCIPAL PAYMENTS INTEREST PAYMENTS TRUSTEE FEES ADMINISTRATIVE CHARGES	153,144 51,955 2,767 205,099	153,144 51,955 2,767 205,099	160,473 44,626 2,767 205,099	168,153 36,945 2,767 207,865		1%	
	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		211%	
	387 Sum								12,852	13,000	40,000			
	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	420-3010-650.20-00 420-3010-650.40-01 420-4900-630.90-99 420-5235-601.12-00 420-5475-601.10-00 420-5475-601.13-00 420-5475-601.30-00 420-5475-601.44-00 420-5475-601.45-00 420-5475-601.46-00 420-5475-601.48-00 420-5475-606.02-00 420-5475-606.05-00 420-5475-606.11-00 420-5475-606.20-00	INTEREST PAYMENTS TRUSTEE FEES CONTRA FIXED ASSETS REGULAR PART-TIME REGULAR TEMPORARY PART-TIME OVERTIME PAY ACTING/INCENTIVE PAY ADMIN/EXECUTIVE PAY BONUS LONGEVITY PAY PERS ER CONTRIB PERS SURVIVOR BENEFIT MEDICARE DEFER COMP	481,975 1,250 9,851,066 310,553 4,266 7,930 1,213 2,769 4,942 60,243 78 3,914 4,640	734,950 1,250 7,315,978 5,000 313,549 140 9,578 2,641 198 4,914 49,098 75 3,772 4,916	467,075 1,250 7,250,000 366,169 7,299 5,398 2,263 15,186 540 90,000 80 5,163 5,235				
	420 Sum							9,851,066	7,315,978	7,250,000	467,075			

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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			FY18-19			% Change from FY17-18 Budget			
								ACTUALS	BUDGET	PROJECTION	BUDGET	PROJECTION	PROPOSED	PROPOSED	PROPOSED					
EXPEND	420	SEWER	PUBLIC WORKS	SANITARY SEWERS	SALARIES AND BENEFITS	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											
						420-5475-606.40-00	HEALTH INSURANCE	43,228	75,288				53,237							
						420-5475-606.42-00	DENTAL INSURANCE	6,111	8,253				5,076							
						420-5475-606.43-00	VISION INSURANCE	856	998				911							
						420-5475-606.44-00	LIFE INSURANCE	368	369				375							
						420-5475-606.45-00	LONG TERM DISABILITY INS	2,631	2,478				3,261							
						420-5475-606.46-00	ACCIDENTAL DEATH & DISM.	43	46				105							
						420-5475-606.57-00	ALLOC COMPENSATIOND ARSENCES	5,198												
						420-5475-611.40-00	DEF OUTFLOWS/INFELOS-PENS	(38,134)												
						420-5475-611.60-00	CONSULTING SERVICES	67,521	630,000				219,000				100,000			
						420-5475-611.70-00	FINANCIAL SERVICES						5,325				5,000			
						420-5475-611.90-00	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 & MAINT. 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				3,000			
						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			
						420-5475-630.90-00	OTHER MISCELLANEOUS EXP	21,534												
						420-5475-639.50-99	LEGAL SERVICES	1,007	7,000								7,000			
						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			
						420-5475-650.20-00	INTEREST PAYMENTS	4,021					7,272				7,272			
						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				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			
						420-5990-630.90-58	WMPT						3,500				3,500			
						420-5990-642.05-57	EXPAND WMPT	2,250,060	9,200,000				9,200,000				6,500,000			
						420-5990-642.05-58	WMPT	8,382,874	400,000								350,000			
						420-5990-642.05-61	SWR INFILTRATION		7,000,000											
						420-5990-642.05-90	FORCE MAIN RELOC SYNC CROSS						130,000							
420-5990-642.05-93	CORP AG RELOC & CLUMP						260,000				265,000									
420-9999-690.67-90	2010 DEBT SERVICE WMPT	245,000	260,000								10,880									
420-9999-690.67-90	TRANSFERS OUT																			
420-9999-690.67-90	TRANSFERS OUT																			
420-9999-690.67-90	TRANSFERS OUT																			
420 Sum							3,740,407		23,061,356		6,648,794		5,697,329				-75%			
450	VEHICLE REPLACEMENT FUND		NON DEPT ASSET CAPITALIZATION	NON DEPT ASSET CAPITALIZATION	OTHER EXPENSES	450-0000-630.90-00	OTHER MISCELLANEOUS EXP	2,147												
						450-6300-630.90-99	CONTRAL FIXED ASSETS	(201,957)												
						450-6210-644.30-01	PUBLIC WORKS	142,202	175,000				(262,090)				(140,156)			
						450-6210-644.30-02	POLICE VEHICLES/EQUIPMENT	63,623	70,000				182,293				105,440			
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 SYSTE	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									
						460-4430-601.44-00	ACTING/INCENTIVE PAY	4,056	1,009		4,315									
						460-4430-601.45-00	ADMIN/EXECUTIVE PAY	229	115		115									
460-4430-601.46-00	BONUS																			
460-4430-601.48-00	LONGEVITY PAY	1,831	1,440				10,442				10,442									
460-4430-606.02-00	PERS ER CONTRIB	33,608	28,428				45,207				51,930									

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17			FY17-18			FY18-19			% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	BUDGET	PROJECTION	PROPOSED				
EXPEND	460	EQUIPMENT	CITY CLERK	INFORMATION SYSTEMS	SALARIES AND BENEFITS	460-4430-606.05-00	PERS SURVIVOR BENEFIT	45			46						
						460-4430-606.11-00	MEDICARE	2,821			3,388						2,794
						460-4430-606.20-00	DEFER COMP	354			777						769
						460-4430-606.21-00	AUTO ALLOWANCE	195			374						384
						460-4430-606.25-00	EMPLOYER 457 MATCH	25,067			30,939						38,399
						460-4430-606.40-00	HEALTH INSURANCE	3,634			3,690						3,917
						460-4430-606.42-00	DENTAL INSURANCE	501			525						513
						460-4430-606.43-00	VISION INSURANCE	158			154						184
						460-4430-606.44-00	LIFE INSURANCE	1,339			1,194						1,735
						460-4430-606.45-00	LONG TERM DISABILITY INS	29			25						59
						460-4430-606.46-00	ACCIDENTAL DEATH & DISM.	2,795									
						460-4430-606.57-00	ALOC COMPENSATD ABSENCES	(21,297)									
						460-4430-606.58-00	DEF OUTFLOWS/INFLOWS-PENS	3,000			9,610						50,000
						460-4430-611.40-00	CONSULTING SERVICES	1,097									
						460-4430-613.10-00	REPAIR & MAINT	154,120			150,000						200,000
						460-4430-613.10-03	COMP SOFTWARE SUPPORT	14,172			20,000						25,000
						460-4430-613.10-04	COMP HARDWARE SUPPORT	13,470			16,000						16,000
						460-4430-614.60-00	TELEPHONE	459			546						540
						460-4430-614.60-01	CELL PHONE/PAGER	11,100			8,600						14,000
						460-4430-614.60-02	MAIN. AGMT FOR PHONE SYM	195			195						195
						460-4430-615.20-00	MEMBERSHIPS	3,295			3,000						5,000
						460-4430-615.40-00	TRAINING & CONFERENCES	3,867			2,500						6,700
						460-4430-615.40-01	MEETINGS AND MILEAGE	116			85						13
						460-4430-616.10-00	EQUIPMENT RENTALS	8			25						25
						460-4430-616.10-01	COPIER LEASE	43									
						460-4430-622.30-00	POSTAGE & DELIVERY	103,270			262,282						300,000
						460-4430-643.10-04	SONY CYBER DIGITAL CAMERA	13,280			20,000						20,000
						460-4430-643.10-05	IT CAPITAL EQUIPMENTS	147,850			180,343						212,485
						460-4430-643.10-16	EMERGENCY OPERATIONS CNTR	23,351			24,051						24,051
						460-4430-645.10-00	DEPRECIATION EXPENSE	15,820			15,820						15,820
						460-4430-660.10-00	ADMINISTRATIVE CHARGES	(76,824)			(449,000)						(320,000)
						460-4430-661.30-00	FAC MAINT CHG ALLOCATE	675,232			668,218						901,041
						460-4900-630.90-99	CONTRA FXED ASSETS										50%
460 Sum				ASSET CAPITALIZATION													
		FACILITY MAINTENANCE FUND															
	470		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						42,000
						470-3005-613.20-00	FOUNDATIONS 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				6,893						18,540
						470-3005-614.70-00	WATER				3,600						3,924
						470-3005-643.20-00	ABOVE \$5,000 IN VALUE				53,000						
						470-3005-660.10-00	ADMINISTRATIVE CHARGES				3,600						
						470-3005-661.20-00	VEHICLE REPLACEMENT CHG				4,800						
						470-5235-601.12-00	REGULAR PART-TIME				5,690						
						470-5433-601.10-00	REGULAR				47,764						68,277
						470-5433-601.13-00	TEMPORARY PART-TIME	52,783			49,045						
						470-5433-601.19-00	457 CONTRIBUTION				318						
						470-5433-601.30-00	OVERTIME PAY	1,050			359						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						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						
						470-5433-606.40-00	HEALTH INSURANCE	18,587			20,536						21,886
						470-5433-606.42-00	DENTAL INSURANCE	1,794			1,825						1,804

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17			FY17-18			% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	FY17-18 BUDGET	FY17-18 PROJECTION	FY18-19 PROPOSED	
EXPEND	470	FACILITY	PUBLIC WORKS	FACILITY MAINTENANCE	SALARIES AND BENEFITS	470-5433-606.43-00	VISION INSURANCE	259		285	301			
						470-5433-606.44-00	LIFE INSURANCE	83		66	103			
						470-5433-606.45-00	LONG TERM DISABILITY INS	454		71	637			
						470-5433-606.46-00	ACCIDENTAL DEATH & DISM.	19		368	35			
						470-5433-606.57-00	ALOC COMPENSATD ABSENCES	(1,639)		17				
						470-5433-611.90-00	PROFESSIONAL SERVICES	41,573		37,000	37,000			
						470-5433-613.10-00	REPAIR & MAINT	29,328		43,000	53,000			
						470-5433-613.30-00	HVAC	20,501		25,000	2,500			
						470-5433-613.40-00	BLDGS & STRUCTURES	41,506		42,000	42,000			
						470-5433-613.50-00	VEHICLE REPAIRS	4,085		2,000	2,000			
						470-5433-613.90-01	OTHER	304		2,500	2,500			
						470-5433-613.90-02	FIRE	1,514		2,500	2,500			
						470-5433-614.20-00	ELECTRICITY	137,336		148,500	127,702			
						470-5433-614.30-00	GAS	58,656		55,000	54,135			
						470-5433-614.60-00	TELEPHONE	24,742		22,050	25,788			
						470-5433-614.60-01	CELL PHONE/PAGER	1,268		650	1,352			
						470-5433-614.70-00	WATER	37,336		45,000	34,933			
470-5433-620.30-00	HARDWARE SUPPLIES	954		1,500	1,500									
470-5433-620.40-00	JANITORIAL SUPPLIES	30,681		82,000	32,000									
470-5433-621.80-00	UNIFORM & SAFETY APPAREL	4,780		6,400	6,289									
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	8,973									
470-5433-661.30-00	FAC MAINT CHG ALLOCATE	(97,146)		(230,000)	(230,000)									
470-9999-690.72-00	TRANSFERS OUT/TRANSIT FUND WESTCAT	446,487		564,174	515,783									
470 Sum														21%
		TAYLOR WOODROW MAINT LIMOD	NON DEPT	NON DEPT	OTHER EXPENSES	501-0000-630.90-00	OTHER MISCELLANEOUS EXP	126						
501 Sum								126						
		GASB 45 OPEB LIABILITY	NON DEPT	NON DEPT	SALARIES AND BENEFITS	511-0000-606.02-00	PERS ER CONTRIB	50,000						
511 Sum					OTHER EXPENSES	511-0000-630.90-00	OTHER MISCELLANEOUS EXP	306						
			OTHER	ADMINISTRATION	SALARIES AND BENEFITS	511-3005-606.41-01	RETIREES	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 DEVELOPME	SALARIES AND BENEFITS	511-4125-606.41-01	RETIREES	2,140		2,920	3,000			
			CITY CLERK	MANAGEMENT SVC	SALARIES AND BENEFITS	511-4420-606.41-01	RETIREES	13						
				RISK MANAGEMENT	SALARIES AND BENEFITS	511-4430-606.41-01	RETIREES	21						
			PERSONNEL	INFORMATION SYSTEM	SALARIES AND BENEFITS	511-4520-606.41-01	RETIREES	13						
			PUBLIC SAFETY	RECRUITMENT	SALARIES AND BENEFITS	511-5160-606.41-01	RETIREES	11,034		13,746	14,000			
				POLICE PATROL	SALARIES AND BENEFITS	511-5164-606.41-01	RETIREES	24,742		18,170	19,000			
			COMMUNITY DEVELOPME	BUSINESS & REGIONAL	SALARIES AND BENEFITS	511-5235-606.41-01	RETIREES							
			PUBLIC WORKS	ZONE 10-CITY WIDE	SALARIES AND BENEFITS	511-5410-606.41-01	RETIREES	3						
				2002-1 V8TB NEIGHTBC	SALARIES AND BENEFITS	511-5421-606.41-01	RETIREES	3						
				ARTERIAL ROADWAYS	SALARIES AND BENEFITS	511-5422-606.41-01	RETIREES	3						
				2004-1 BAYWOOD	SALARIES AND BENEFITS	511-5423-606.41-01	RETIREES	3						
				BAYSIDE LAB DIST	SALARIES AND BENEFITS	511-5424-606.41-01	RETIREES	3						
				SANITARY SEWERS	SALARIES AND BENEFITS	511-5475-606.41-01	RETIREES	13						
			PARKS & REC	HANNA CHILD CARE	SALARIES AND BENEFITS	511-5517-606.41-01	RETIREES	1,523		1,605	2,000			
				CHILD CARE - LUPINE S	SALARIES AND BENEFITS	511-5518-606.41-01	RETIREES	1,523		1,701	2,000			
				AFFORDABLE HOUSING P	SALARIES AND BENEFITS	511-6000-606.41-01	RETIREES	2,952		48,938	53,500			
511 Sum								104,960	193,530	48,938	53,500			-72%
		REGIONAL WATER QUALITY	NON DEPT	NON DEPT	OTHER EXPENSES	521-0000-630.90-00	OTHER MISCELLANEOUS EXP	93						
521 Sum								93						
		RDA-OPERATING FUND	NON DEPT	NON DEPT	OTHER EXPENSES	601-0000-630.90-00	OTHER MISCELLANEOUS EXP	1,324						
601 Sum					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						

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17		FY17-18		FY18-19		% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED			
EXPEND	601	RDA-OPERATING	OTHER CITY MANAGER	ADMINISTRATION BUSINESS DEVELOPMENT	SERVICES SERVICES	601-3005-614.70-00	WATER	1,067						
	601					601-4125-611.60-00	FINANCIAL SERVICES		8,000	4,480	13,000			
	601					601-4125-614.60-00	TELEPHONE	792		0				
	601	OWNER PARTICIPATION				601-4125-614.60-00		30,155	8,000	4,480	13,000			63%
	614	AGMTS	NON DEPT	NON DEPT	OTHER EXPENSES	614-0000-630.90-00	OTHER MISCELLANEOUS EXP	(47)						
	614		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					614-3010-630.40-24	BRIDGE HOUSING LOAN	130,000	130,000	130,000	130,000			9%
	614					614-3010-630.40-24		2,009,971	2,010,018	1,414,825	2,199,816			
	615	RDA TAX ALLOC	NON DEPT	NON DEPT	DEBT SERVICE	615-0000-650.20-00	INTEREST PAYMENTS	9,705		12,604	9,705			
	615		OTHER	DEBT SERVICE	DEBT SERVICE	615-3010-650.10-00	PRINCIPAL PAYMENTS	2,115,000						
	615					615-3010-650.20-00	INTEREST PAYMENTS	1,932,370	1,831,405	1,831,405	1,725,178			
	615					615-3010-650.40-02	ADMINISTRATOR FEES	1,925	1,925	2,500	1,925			
	615		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			
	615					615-9999-690.61-90		4,564,664	6,583,905	4,482,084	4,346,639			-34%
	617	RDA TAX ALLOC	OTHER	DEBT SERVICE	DEBT SERVICE	617-3010-650.10-00	PRINCIPAL PAYMENTS	(3,816)	375,000					
	617					617-3010-650.20-00	INTEREST PAYMENTS	321,209	631,731	631,731	609,193			
	617					617-3010-650.20-00		317,394	1,006,731	631,731	609,193			-39%
	618	RDA TAX ALLOC	OTHER	DEBT SERVICE	DEBT SERVICE	618-3010-650.10-00	PRINCIPAL PAYMENTS	(315,000)	340,000					
	618					618-3010-650.20-00	INTEREST PAYMENTS	415,719	401,687	401,688	386,918			
	618					618-3010-650.20-00		100,719	741,687	401,688	386,918			-48%
	619	2007 RDA TAB	OTHER	DEBT SERVICE	DEBT SERVICE	619-3010-650.10-00	PRINCIPAL PAYMENTS	285,000						
	619					619-3010-650.20-00	INTEREST PAYMENTS	2,360,664	2,360,663	2,350,575	2,339,031			
	619					619-3010-650.40-02	ADMINISTRATOR FEES	2,750	10,847	1,299	1,000			
	619		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			
	619					619-9999-690.61-40		4,243,432	4,536,628	5,221,308	4,379,347			-3%
	620	RETIREMENT	TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	620-9999-690.61-00	TRANSFERS OUT TO	681,183						
	620	OBLIGATION				620-9999-690.61-40	OWNER PARTICIPATION AGMTS		130,000	130,000	130,000			
	620					620-9999-690.61-50	RDA 2005 TABS	7,460,960	3,946,405	7,736,671	6,555,000			
	620					620-9999-690.61-70	2007A	503,448	1,006,731	1,248,051	1,004,194			
	620					620-9999-690.61-80	2007B	880,692	745,688	954,332	741,919			
	620					620-9999-690.61-90	2007 RDA TAB SERIES A	1,184,330	1,593,095	1,593,095	1,593,095			
	620					620-9999-690.67-20	PFA 03B	157,464		204,519				
	620					620-9999-690.67-30	2009 DEBT SERVICE PFA							
	620					620-9999-690.67-30		10,868,078	5,828,824	12,576,488	8,431,113			45%
	630	RDA - CAPITAL	CAPITAL PROJECTS	TRAFFIC FACILITIES	CAPITAL OUTLAY	630-5970-641.05-04	HERCULES RAIL STATION	130,934						
	630	PROJECT FND		CAPITAL PROJECTS-OT	SERVICES	630-5990-611.90-00	PROFESSIONAL SERVICES	156,858						
	630				OTHER EXPENSES	630-5990-630.30-00	GAINS / LOSSES	7,975,206						
	630		TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	630-9999-690.10-00	GENERAL FUND	21,899						
	630					630-9999-690.61-50	RDA 2005 TABS	1,546,663	212,290	212,290				
	630					630-9999-690.61-90	2007 RDA TAB SERIES A	1,349,580						
	630					630-9999-690.61-90		11,181,140	212,290	212,290				-100%
	640	HOUSING SET-ASIDE	NON DEPT	NON DEPT	OTHER EXPENSES	640-0000-630.10-00	BAD DEBTS		15,855	7,000				
	640	OPERATE				640-0000-630.90-00	OTHER MISCELLANEOUS EXP	841						
	640		AFFORDABLE HOUSING P	AFFORDABLE HOUSING	OFFICE EXPENSES	640-6000-622.90-00	MISC SUPPLIES & EXPENSES		65	50				
	640				OTHER EXPENSES	640-6000-630.30-00	GAINS / LOSSES	49,000						
	640		TRANSFERS	TRANSFERS OUT	TRANSFERS OUT	640-9999-690.61-40	OWNER PARTICIPATION AGMTS	216,592						
	640					640-9999-690.61-40		266,433						
	672	2003B DEBT	OTHER	DEBT SERVICE	DEBT SERVICE	672-3010-650.10-00	PRINCIPAL PAYMENTS	245,000	255,000	331,169	297,340			
	672	SERVICE PFA				672-3010-650.20-00	INTEREST PAYMENTS	320,073	309,509	309,508				
	672					672-3010-650.40-01	TRUSTEE FEES	2,420	2,420	3,143	2,420			
	672		TRANSFERS	TRANSFERS OUT	INTERFUND/ALLOC/TRANSFER	672-3010-660.10-00	ADMINISTRATIVE CHARGES							
	672				TRANSFERS OUT	672-9999-690.61-50	RDA 2005 TABS			179,503	7,551			
	672					672-9999-690.61-90	2007 RDA TAB SERIES A			530,316				

Account Type	Fund	Fund Description	Department Description	Division Description	Activity Basic Account Description	Account Formatted	Account Description	FY16-17		FY17-18		FY18-19		% Change from FY17-18 Budget
								ACTUALS	BUDGET	PROJECTION	PROPOSED			
EXPEND	672 Sum	2009 DEBT SERVICE PFA	OTHER	DEBT SERVICE	DEBT SERVICE	673-3010-650.10-00	PRINCIPAL PAYMENTS	567,493	566,929	1,353,639	307,311			-46%
	673			DEBT SERVICE		673-3010-650.20-00	INTEREST PAYMENTS	155,000	165,000	0	0			
						673-3010-650.40-01	TRUSTEE FEES	759,240	748,040	748,040	736,140			
						673-3010-650.40-04	CONT. DISCLOSURE	2,900	2,900	3,766	2,900			
				TRANSFERS	INTERFUND/ALLOC/TRANSFER	673-3010-660.10-00	ADMINISTRATIVE CHARGES				1,224			
	673 Sum			TRANSFERS OUT	TRANSFERS OUT	673-9999-690.61-50	RDA 2005 TABS	917,140	915,940	204,519	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 Sum					675-3010-650.40-05	ARBITRAGE CALCULATION							
	730	HERCULES GOLF CLUB	NON DEPT TRANSFERS	NON DEPT TRANSFERS OUT	OTHER EXPENSES TRANSFERS OUT	730-0000-630.90-00	OTHER MISCELLANEOUS EXP	101	10,000	10,000	10,000			
	730 Sum					730-9999-690.10-00	GENERAL FUND	10,101	10,000	10,000				
EXPEND Total								56,045,093	65,230,980	54,094,185	37,248,168			-43%

MAJOR CAPITAL PROJECTS
FY 2018-2019 THROUGH 2022-2023

**Major Capital Projects
Fiscal Years 2018-2019 through 2022-2023 (06-12-2018)**

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/DJF		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	7	-	-	-	-	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	35,000	35,000	240,000	On - Going
Annual Street Maintenance Projects FY18*	Repair & maintain pavement throughout the City, partially funded with SB1 "The Road Repair and Accountability Act of 2017"	Measure J/Gas Tax including SB1*		500,000	800,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,300,000	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

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																												
Streetslights Replacement	Neighborhood Pilot Project FY 17/18, Remainder and Major Streets FY 18/19	LLAD District 83-22/Gas Tax	255,000																																											
STREETS AND SIDEWALKS - TOTAL FUNDING AND COSTS																							1,051,000			2,685,000		1,035,000		1,035,000			1,035,000					7,507,600								-

*The 2018 Annual Street Maintenance Project 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 - SSMP	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	250,000	250,000	1,840,000	On-Going
Piñole/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	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	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	

MAJOR CAPITAL PROJECTS - FUNDS BY SOURCE (06-12-2018)

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	16,300,000		9,800,000	6,500,000			In Progress
Measure J TLC	1,060,000		106,000	954,000			
Regional Traffic Mitigation STMP Funding	500,000			500,000			
Developer	100,000			100,000			
TOTAL STATE AND FEDERAL FUNDS - ALL PROJECTS	17,960,000	0	9,906,000	8,054,000	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	5,300,000	500,000	800,000	1,000,000	1,000,000	1,000,000	1,000,000
Solid Waste Fund	276,000	176,000	100,000				On - Going
Measure J / Gas Tax	150,000	75,000	75,000				
Measure J / Gas Tax/Developer	50,000	0	50,000				
Measure J/Gas Tax	150,000	150,000					
Gas Tax/Measure J	160,000	60,000	60,000	100,000			
Measure J/Gas Tax	240,000	50,000	50,000	35,000	35,000	35,000	
General Fund	250,000	250,000					
Wastewater Utility Enterprise Fund	1,290,000		90,000	600,000	200,000	200,000	
Water Utility Enterprise Fund	315,000		40,000	275,000			
Water Utility Enterprise Fund	29,000		29,000				
Wastewater Utility Enterprise Fund	2,090,000	740,000	350,000	250,000	250,000	250,000	Requirement of FY/OCB
Wastewater Utility Enterprise Fund	16,300,000	9,800,000	6,500,000				
Gas Tax	30,000	30,000					
Measure J	30,000	30,000					
Lighting & Landscaping Zone 10	30,000	30,000					
Capital Projects Fund	10,000	10,000					
Wastewater Utility Enterprise Fund	100,000	100,000					
Wastewater Utility Enterprise Fund	11,500,000		1,500,000	10,000,000			
Lighting & Landscaping District 83-2	1,645,000	255,000	1,390,000				
Lighting & Landscaping 83-2 Zone 5B	135,000		135,000				
Gas Tax	150,000		150,000				
LLAD 83-2 Zone 10	350,000	100,000	250,000				
LLAD 83-2 Zone 10	550,000	50,000	500,000				
General Funds/DIF	213,000	33,000	180,000				
East Bay Regional Park District Measure WW	200,000	200,000					
General Fund Decision Package	330,000	330,000					
TOTAL LOCAL SOURCES- ALL PROJECTS	42,772,000	12,883,000	13,364,000	12,295,000	1,520,000	1,520,000	0

ITC Major Capital Projects
Fiscal Years 2017-2018 through 2021-2022 (06-12-2018)

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 RTIC	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			

ITC - FUNDS BY SOURCE (06-12-2018)

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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FY 2018-19 OUTSTANDING DEBT SCHEDULE

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

Purpose / Use of Bond Proceed General City Debt Obligations	Source of Funding	Terms and Rates	FY 2017-18 Budget				FY 2018-19 Budget				
			Outstanding Debt	Total Reimbursements	Principal Payments	Interest Payments	Total Debt Service	Outstanding Debt	Total Reimbursements	Principal Payments	Interest Payments
2003A PFA Lease Revenue Bonds	City General Fund	Deleased	0	0	0	0	0	0	0	0	0
2003B PFA Lease Revenue Bonds	City General Fund	Rates 2% to 5%; Semi-annual P&I thru 2033	6,255,000	255,000	309,509	564,509	5,985,000	270,000	297,340	567,340	
2009 PFA Lease Revenue Bonds (Taxable)	BioRad Building lease pymts and interest earnings on GIC	Rates 6% to 8.4%; Semi-annual P&I thru 2038	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)	City General Fund	Rate of 4.75%; P&I thru 2022	822,538	160,473	44,626	205,099	658,370	164,268	40,831	205,099	
H.E.L.P. (State Housing Finance Authority) Loan	City resources, non-specific	Rate of 3%; Term P&I payment due in full in April 2015	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	City resources, non-specific	Rate of 3%; Term P&I payment due in full in August 2011	3,450,000	100,000	0	100,000	3,350,000	100,000	0	100,000	
Subtotal - General City Debt Obligations			\$20,777,538	\$780,473	\$1,102,174	\$1,882,647	\$19,998,370	\$809,268	\$1,074,311	\$1,883,979	
Municipal Utilities Enterprise Debt Obligations											
2010 PFA Wastewater Treatment Plan Revenue Bonds	Wastewater charges for service	Rates 2.0% to 5.0%; Semi-annual P&I thru 2040	10,075,000	260,000	474,950	734,950	9,810,000	265,000	467,075	732,075	
California Clean Water SRF Loan	State Water Resource	Rate 1.70%; Annual P&I 2019 - 2038 (First P&I Payment due FY 19-20)	21,718,328	15,164,357		21,718,328	21,718,328	6,553,971		21,718,328	
2010 PFA HMJ Electric Utility Revenue Refunding Bonds (HMJ sold to PG&E 6/14, bonds tendered/defeased)	Electric power charges for service	Rates 2.5% to 5.375%; Semi-annual P&I thru 2038									
2010 PFA HMJ Electric Sub-Station Revenue Bonds (HMJ sold to PG&E 6/14, bonds tendered/defeased)	Electric power charges for service	Rates 2.0% to 5.375%; Semi-annual P&I thru 2040									
Subtotal - Municipal Utilities Enterprise Debt			\$21,793,328	\$15,164,357	\$474,950	\$22,452,278	\$31,528,328	\$6,553,971	\$467,075	\$22,450,403	
Total - Public Financing Authority and Other Lease Obligations			\$2,570,566	\$1,040,473	\$1,577,124	\$24,335,925	\$51,496,698	\$1,074,268	\$1,541,386	\$24,333,982	

Appendices

FY 2018-19

- Budget Resolutions FY 2018-19**
- GANN Appropriation Limit Resolution**
- Glossary of Terms**

RESOLUTION NO. 18-043

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HERCULES APPROVING THE FISCAL YEAR 2018-19 CITY OF HERCULES BUDGET PLAN WHICH INCLUDES THE FIRST YEAR (2018-19 FISCAL YEAR) OF THE FIVE-YEAR (2018-2023 FISCAL YEARS) CAPITAL IMPROVEMENT BUDGET AND MAKING CERTAIN DESIGNATIONS, CONFIRMING THE CITY MANAGER'S CONTRACT AUTHORITY, AND APPROVING (21) ANNUAL CONTRACTS FOR SERVICES IN THE TOTAL AMOUNT OF \$1,013,206

WHEREAS, the City of Hercules (City) has prepared and adopted annually the operating and capital budgets of the various funds of the City with the intent of providing a policy program for City services and a financial system to carry out the planned program of services; and

WHEREAS, the City Manager has prepared and is submitting an operating and capital budget for FY 2018-19; and

WHEREAS, the City Manager and Finance Director has reviewed the proposed budget with the City Council and Finance Commission; and

WHEREAS, those reviews included consideration of the capital projects listed to be funded by the various City funds, and the presentation of individual operating budgets in those funds; and

WHEREAS, the operating and capital budget program reflects cost containment efforts in all departments and funds; and

WHEREAS, the budget, as presented, does not include provisions for any additional State or Federal takeaways or legislation that might adversely affect the proposed budget; and

WHEREAS, all grants received shall be appropriated and spent according to grant guidelines; and

WHEREAS, it will be necessary to carry over certain encumbrances and committed expenditures from FY 2017-18 to FY 2018-19; and

WHEREAS, the City Council has reviewed the proposed budget for FY 2018-19 at Public Hearings on June 12, 2018 and June 26, 2018 held for the purpose of reviewing and discussing FY 2018-2019 operating and capital budgets and providing the opportunity for public input and discussions.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Hercules as follows:

1. The City Council hereby approves the FY 2018-19 operating and capital budgets for all City funds as detailed in attachments hereto.
2. The City Council hereby adopts the FY 2018-19 Annual Budget for the following funds:

FUND	FY 18-19 EXPENDITURE BUDGET
General Fund – Ongoing	\$15,190,598
General Fund – One Time	\$3,983,028
Special Revenue Funds	\$6,375,482
Capital Project Funds	\$426,000
Debt Service Funds	\$2,615,654
Enterprise Funds	\$5,697,329
Internal Service Funds	\$1,707,127
Trust and Agency Funds	\$20,426,576
TOTAL	\$56,421,794

3. The City Council hereby approves the five-year FY 2018-19 through FY 2021-22 Capital Improvement Budget in concept, recognizing that all listed projects may not currently be fully funded, but that staff will pursue any and every funding opportunity that is available to accomplish the desired capital program.
4. The City Council hereby authorizes the use of Available (Unassigned) Fund Balances in those funds where projected expenditures are greater than projected revenues, and that the Treasurer and/or the Finance Director be authorized to make loans during the fiscal year from one fund or entity to another fund or entity as deemed necessary and as appropriate.
5. The City Council hereby authorizes the Treasurer and/or Finance Director and/or his/her designee to carry over from FY 2017-18 to FY 2018-19 any encumbered amounts and associated appropriations, or any other amounts for items that are deemed necessary to the continuity of providing service to the community or are necessary for the initiation and completion of planned projects, programs or services.
6. The City Council authorizes the City Manager, the Treasurer, the Finance Director and/or their designees to approve and make payment for goods and services received by the City in accordance with the City’s approved budgets, programs and policies.

7. The City Council authorizes the City Manager and his/her designee to expend budgeted City funds as set forth below without further City Council authorization, such as the purchasing process for Council's award of bid or award of services contract:

CONTRACT TYPE	LIMIT
General Contracts	\$50,000
Public Works Construction Contracts	\$100,000
Fully Reimbursed General Contracts	\$100,000

Except as provided above, all City expenditures shall require the additional City Council authorization.

8. The City Council authorizes the City Manager and his/her designee, without further City Council approval, to expend up to \$50,000 per expenditure, subject to an aggregate limit of \$50,000, for non-budgeted emergency expenses during any fiscal year. However, the City Manager must report any action taken under this paragraph of this Resolution back to the City Council.
9. The City Council authorizes the City Manager and his/her designee, the foregoing notwithstanding and without further City Council approval, to: (1) pay all amounts allowed under contracts approved by the City Council regardless of the amount of any such payment(s) (in the case of the City, any project contracts approved and authorizing the City Manager authority to administer the entire contract, any principal and interest payments on debt issues, and any pass-through's collected for other agencies), (2) make any transfer of funds, or transfer of bond proceeds for capital projects in other funds, as identified in the City budget, (3) authorize change orders for any contract approved by the City Council in an aggregate amount not to exceed \$20,000 or 10% of the contract price, whichever is less, and (4) enter into and bind the City to contracts that are budgeted as set forth in Section 7 above.

10. The City Council hereby makes or confirms the following reserves or designations:

CITY COUNCIL DESIGNATIONS	AMOUNT
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, FY 17/18)	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 Reusable 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
DP 18-12 Naviline Financial System Upgrade	40,000
ADP 17-1 Hazard Mitigation Plan Update	40,000
TOTAL DESIGNATIONS	\$4,209,637

11. The City Council hereby approves and authorizes the City Manager to execute the following annual contracts:

FIRM	DEPARTMENT	SERVICE	AMOUNT
AMS.Net	IT	Network Support and Maintenance	\$80,300
CCTV	IT	Cable Broadcasting	\$25,000
Granicus	IT	Software Annual License & Maintenance	\$28,665
SunGard	IT	Financial & Business Applications Support & Maintenance	\$71,300
Taser	IT	Bodycam Annual License & Maintenance	\$25,833
Vision	IT	Website Annual Maintenance	\$10,300
S&SRV	Police, Public Works, and Parks & Rec	Auto Repairs	\$25,000
Andre, Mechanical Service	Public Works	Lift Station Maintenance	\$12,000
Andre, Mechanical Service	Public Works	Electrical trouble shooting	\$10,000
Bay Alarm	Public Works	Alarms	\$30,000
Clean Lakes	Public Works	Lake Treatment	\$13,000
Clean Streets	Public Works	Street sweeping	\$66,000
Executive Heritage Janitorial	Public Works	Janitorial	\$15,540
Executive Heritage Janitorial	Public Works	Janitorial	\$49,200
Goats are Us	Public Works	Weed Abatement	\$13,000
J.W. Enterprise	Public Works	Holding Tank	\$7,000
Kel Aire	Public Works	AC Maintenance	\$12,000
Mission Uniform	Public Works	Uniforms	\$5,147
New Image	Public Works	Landscaping	\$19,100
Pacific Site Maintenance	Public Works	Landscaping	\$490,821
Terminix	Public Works	Pest Control	\$4,000
TOTAL			\$1,013,206

The foregoing Resolution was duly and regularly adopted at the City Council meeting of the City of Hercules held on the twenty-sixth day of June 2018, by the following vote of the Council:

AYES: Council Members: G. Boulanger, M. de Vera, R. Esquivias, Vice Mayor Romero, Mayor Kelley

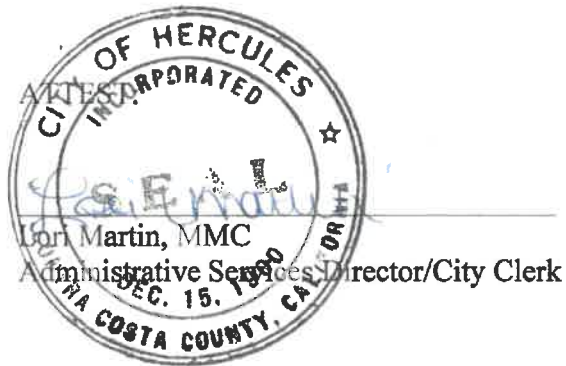
NOES: None.

ABSENT: None.

ABSTAIN: None.



Chris Kelley, Mayor



RESOLUTION NO. 18-044

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HERCULES ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE 2018-19 FISCAL YEAR IN ACCORDANCE WITH PROPOSITION 111 AND ARTICLE XIII B.

WHEREAS, Article XIII B of the State Statute (Government Code Section 7910) requires the City of Hercules to establish each year an appropriations limit for the following fiscal year; and

WHEREAS, the determination of the appropriations limit is considered to be a legislative act and should be adopted at a regularly scheduled Council Meeting; and

WHEREAS, effective in the 1990-1991 fiscal year, Proposition 111 amended Article XIII B to allow a selection of annual adjustment growth factors (personal income, commercial/industrial assessed value, and population) which must also be adopted at a regularly scheduled Council Meeting; and

WHEREAS, the annual appropriations limitation has been computed by the Finance Director based on methodology in accordance with provisions of Government Code Sections 7900-7910 and Proposition 111 amendments, as indicated in Attachment A.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Hercules as follows:

1. The City Council hereby establishes the appropriations limit for the City of Hercules for the FY 2018-19 at \$416,474,111 using the County Population Change and the California Per Capita Personal Income Growth Change factors.

The foregoing Resolution was duly and regularly adopted at a regular meeting of the City Council of the City of Hercules held on the 26th day of June 2018, by the following vote of the Council:


AYES: Council Members: G. Boulanger, M. de Vera, R. Esquivias, Vice Mayor Romero, Mayor Kelley

NOES: None.

ABSENT: None.

ABSTAIN: None.




Chris Kelley, Mayor

Attachment A

Annual Appropriations Limit
FY 2018-19

California Per Capita Personal Income Change* 3.67% = 1.0367
(City Assessed Non-residential Valuation Growth Change
is .83% or 1.0083 Growth Factor)**

Contra Costa County Population Change* 1.008% = 1.0088

Calculation of Factor for Fiscal Year 2018-19 $1.03670 \times 1.00880 = 1.0458230$

Appropriation Limit Calculation per Information Provided by Department of Finance
State of California. Ratios selected are the higher of the choices of factor prescribed in the law.

$\$398,226,207 \times 1.0458230 = \$416,474,111$

Summary: City of Hercules Appropriation Limit for FY 2018-19 is \$416,474,111

*Data obtained from State Department of Finance

**Data obtained from the Contra Costa County Assessor

PFA RESOLUTION NO. 18-01

RESOLUTION OF THE PUBLIC FINANCE AUTHORITY APPROVING THE FISCAL YEAR 2018-2019 HERCULES PUBLIC FINANCING AUTHORITY BUDGET PLAN CONSISTING OF DEBT SERVICE IN THE AMOUNT OF \$2,615,654.

WHEREAS, the Hercules Public Financing Authority (PFA) has prepared and adopted annually the operating budgets of the various funds of the Authority with the intent of providing a policy program for Authority services and a financial system to carry out the planned program of services; and

WHEREAS, the Executive Director has prepared and is submitting an operating and transfers budget for FY 2018-2019; and

WHEREAS, the total proposed debt service and net transfer budgeted expenditures in the FY 2018-2019 are **\$2,615,654** for all departments and funds and are offset by corresponding revenues and/or transfers-in from all sources in FY 2018-2019 for all departments and funds with any individual fund differences (where expenditures exceed revenues) being made up from its own Fund Balances or temporary loans from other funds; and

WHEREAS, it will be necessary to carry over certain encumbrances and committed expenditures from FY 2017-2018 to FY 2018-2019; and

WHEREAS, the Authority held a Joint Public Hearing on June 12, 2018 for the purpose of reviewing and discussing the FY 2018-2019 fiscal year operating and transfers budget and providing the opportunity for public input and discussion.

NOW, THEREFORE, BE IT RESOLVED, by the Authority Commission of the Hercules Public Financing Authority as follows:

1. The Authority hereby approves the FY 2018-2019 operating and transfers budgets for all Authority funds as detailed in attachments hereto.
2. The Authority approves that funding be, and they are hereby, appropriated for operations in the amount **\$2,615,654** for FY 2018-2019 for all funds and departments of the Authority in the manner and for the purposes set forth in the FY 2018-2019 budget document.
3. The Authority authorizes the use of Available Fund Balances in those funds where projected expenditures are greater than projected revenues, and that the Treasurer or the Finance Director be authorized to make loans during the fiscal year from one fund or entity to another fund or entity as deemed necessary and as appropriate.
4. The Authority authorizes the Treasurer or the Finance Director to carry over from FY 2017-2018 to FY 2018-2019 any encumbered amounts and associated appropriations,

or any other amounts for items that are deemed necessary to the continuity of providing service to the community or are necessary for the initiation and completion of planned projects, programs or services.

5. The Authority authorizes the Executive Director, the Treasurer, the Finance Director and their designees to approve and make payment for goods and services received by the Authority in accordance with the Authority's approved budgets, programs and policies.
6. The Authority authorizes the Executive Director and his/her designee, the foregoing notwithstanding and without further Authority Commission approval, to (1) pay all amounts allowed under contracts approved by the Authority Commission regardless of the amount of any such payment(s) (in the case of the PFA, any principal and interest payments on debt issues) and (2) make any transfer of funds, or transfer of bond proceeds for capital projects and debt service in other funds, identified in the Authority budget.

The foregoing Resolution was duly and regularly adopted at a regular meeting of the Public Financing Authority of the City of Hercules held on the twenty-sixth day of June 2018, by the following vote of the Commission:


AYES: Council Members: G. Boulanger, M. de Vera, R. Esquivias, Vice Mayor Romero, Mayor Kelley

NOES: None.

ABSTAIN: None.

ABSENT: None.




Chris Kelley, President

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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. There 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 measureable 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.