



Fiscal Year
FY 2019-20
ANNUAL BUDGET
CITY OF HERCULES, CALIFORNIA
Adopted by City Council June 25, 2019

**INQUIRIES OR REQUESTS FOR MAILING REGARDING THE
FY 2019-20 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: egato@ci.hercules.ca.us

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

Table of Contents

INTRODUCTION

Hercules City Council, Mission and Value Statement	1
Transmittal Letter	3
Statement of Financial Principles and Policies	15
Decision Packages	19
Budget Referrals	25
General Fund Budget Balancing Spreadsheet	29
Strategic Plan Review	31
Government structure and basis of budgeting	43
Budget process and using this budget document	47
City organizational structure	51

FUND BALANCES OVERVIEW

Available Fund balance projections - all City funds	53
Expenditures – all City funds	57
Intrafund transfers	59
Authorized Positions – all City departments	61

GENERAL FUND BUDGET OVERVIEW

Available Cash Balance Calculation	63
Budget Summary	65
Revenues and Expenditures Graph	67
Net Activity	69
Revenues and Expenditures Account Detail	71
Five-Year Financial Forecast	91
Estimated Revenues from New Developments	92

DEPARTMENT SUMMARY

POLICE

Expenditure Summary	93
---------------------------	----

PUBLIC WORKS

Expenditure Summary	94
---------------------------	----

COMMUNITY DEVELOPMENT

Expenditure Summary	95
---------------------------	----

PARKS & RECREATION

Expenditure Summary	96
---------------------------	----

Summary by Program	97
--------------------------	----

CITY COUNCIL

Expenditure Summary	99
---------------------------	----

CITY MANAGER

Expenditure Summary	100
---------------------------	-----

CITY ATTORNEY	
Expenditure Summary.....	101
ADMINISTRATIVE SERVICES	
Expenditure Summary.....	102
FINANCE	
Expenditure Summary.....	103
FUND SUMMARY	
FUND LISTING	105
SPECIAL REVENUE FUNDS	
Funds Summary and Account Detail	107
CAPITAL PROJECT FUNDS	
Funds Summary and Account Detail	159
ENTERPRISE FUND	
Fund Summary and Account Detail.....	177
DEBT SERVICE FUNDS	
Fund Summary and Account Detail.....	183
INTERNAL SERVICE FUNDS	
Fund Summary and Account Detail.....	191
TRUST AND AGENCY FUND	
Fund Summary and Account Detail.....	201
MAJOR CAPITAL PROJECT FUNDS	
Major Capital Project List and Funding	221
APPENDICES	
Budget Resolutions.....	231
GANN Appropriation Limit Resolution and Calculation.....	239
Glossary of Terms	241

Hercules City Council



Mayor

Dan Romero



Vice Mayor

Roland
Esquivias



Council Member

Chris Kelley



Council Member

Dion Bailey



Council Member

Gerard Boulanger

Finance Commission

J. Yamamoto, Chair

Zania Harris, Vice Chair

Lori Risby, Commissioner

Diana Galieva, Commissioner

Dillard Davis, 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.



City of Hercules

111 Civic Drive
Hercules, CA 94547
www.ci.hercules.ca.us

Fiscal Year 2019-20 ANNUAL BUDGET

CITY OF HERCULES, CALIFORNIA
Adopted by City Council June 25, 2019

Honorable Mayor and Members of the City Council:

The final year of the decade finds a tremendous amount of progress continuing to be made in our Dynamic Community on the Bay. The next generation of development is underway which will complement our existing mix of single family and multi-family homes, neighborhood serving retail, and open space and recreational amenities. New residential communities in a transit oriented development format set the stage for more regional serving retail, including Hercules' first downtown which will be along Bayfront Boulevard adjacent to the future Regional Intermodal Transportation Center. Investment in our aging infrastructure remains a priority, in addition to setting aside funds for emerging issues like increasing pension costs and disaster recovery. Having learned to live within our means, the City prioritizes expenditures to ensure a financially sustainable future.

This brighter future, barring any unexpected turn of events, is also only possible thanks to our small, but dedicated and resilient group of City employees. City staff remains at just over half of what it was prior to the Great Recession. Our employees work diligently to ensure Hercules is a great place to live, work, and visit.

Fiscal Year 2019-20
PROPOSED
ANNUAL BUDGET

The few recent additions to staff which we have made since the Great Recession have been to increase Police staffing with two previously grant funded Police Officer positions retained once the grants expired, and one additional Police Officer position added in the 2018/19 budget to keep us at one officer per thousand residents level. In addition, at mid-year for the 2018/19 fiscal year we added a support position to assist us keeping up with increasing State mandates and reporting requirements primarily in public works and infrastructure related areas. Maintaining the status quo on staffing is not feasible in the longer term as population growth result impact service solvency, or our ability to provide the same level of service in the face of increasing demand.

While the City's financial situation has improved, and we continue to work hard on our journey to fiscal sustainability, the City is not in full control of the factors which will impact this journey. Diversifying and increasing our revenue base is dependent upon future private development. With a number of key new developments underway or about to start, we will see increased revenues from new commercial development like the City's first hotel and new retail locations starting in the 2020/2021 or a bit sooner. While local government is the level closest to the people, cities are subject to impacts of actions at the State and Federal level, and the one-size fits all approach at those levels often have unintended consequences which impact cities differently, and not always for the positive. By increasing our reserves and setting aside funds for other key obligations like increasing pension costs, we are positioning the City of Hercules to be able to navigate these types of challenges, whatever they may be, to the best of our ability.

The City Council has been a key advocate of ensuring we are responsible and forward looking in regard to financial matters. The City's toolkit to do so has been expanded and refined with regular updates to a Five Year Forecast for the General Fund, establishment of a three month General Fund Fiscal Neutrality Reserve, contributions to an IRS Section 115 Pension Trust, and other set-asides and designations that will assist us in weathering any future financial downturns or impacts as a result of State or regulatory agency actions. These actions, together with growing our local tax base, controlling expenditures, and ensuring we carefully differentiate what are one-time revenues and expenditures and on-going revenues and expenditures, are key to managing our finances responsibly and prudently. The City Council adopted Financial Principles & Guidelines serve to frame our approach to budgeting.

With the elimination of the last of our Great Recession era labor concession in the 2017/18 fiscal year, our most recent employee 2018/19 labor agreements saw our employees agreeing to assume a portion of the Employer share of retirement contributions in addition the mandated Employee share. This cost sharing represents our employees agreeing to be part of the longer term solutions to address increasing pension costs. We were also able to provide our employees with a cost of living adjustment which will assist us in retaining and attracting employees. The continuing factors which guide our approach to labor issues is to be able to pay in the near-term, on an on-going basis, and, to avoid disruptions to our work force and services. We appreciate the collaborative approach our employees bring to the bargaining table.

Our budget building process begins each year with a close examination of the prior fiscal year results and the current year's status based on nine (9) months data. Budgeting starts with revenue, and our ability to pay, so considerable focus is spent in developing our revenue estimates. This includes determining what revenues will be on-going and what ones will be considered one-time in nature. This is more of an art than a science and assumptions used in are fully articulated in the proposed budget. The development of proposed expenditures are based on the prior year as a base and adjusted upwards or downwards as warranted, with only unavoidable cost increases added. For the General Fund, any proposed changes, other than unavoidable cost increases, are articulated in a series of City Manager recommended Decision Packages. The 2018/19 mid-year General Fund budget launched off of positive year-end estimated cash balance of \$1.3 million, including one-time revenues and implementation of one-time decision packages, for FY 2017/18 with the actual audited net results being \$2.6 million. Our FY 2018/19 budget, as proposed and adopted, anticipated and incorporated much of these final results. And, as such, were utilized in building the FY 2018/19 budget either as one-going or one-time resources as set forth in the final Budget Balancing Worksheet for that year. Actual expenditures in the general fund operating budget were a net of \$3.4 million lower than the final budget for FY17-18, though this was offset in part by higher revenues than budgeted. This was due primarily to lower than budgeted healthcare cost increases, vacant positions in multiple departments, lower legal expenses and consulting services, and lower utility costs, . Though some one-time planned projects and activities were not completed and will still be undertaken. As is our practice, the proposed budget for FY 2019/20 takes account these results with the operating surplus and one-time monies recognized and utilized as appropriate.

A key sign of better fiscal health and prudent decision-making is that the FY 2018/19 budget as adopted increased our General Fund Fiscal Neutrality Reserve to be three (3) months expenditures, an increase from the from the prior two (2) month level, and this was done with available one-time funds. The Council's Adopted Financial Principles & Guidelines set the reserve goal at a minimum of two (2) months. As previously articulated in this message, reserves are key to our ability to weather unanticipated financial impacts or actions by other agencies, meets cash flow requirements, may be utilized to bridge between lean years to better times.

This proposed FY 2019/20 Budget also proposes to establish a new Capital Projects Fund which will be used to track and better manage capital expenditures made utilizing General Fund monies, again, mostly of a one-time nature. As the implementation of these projects often span more than one fiscal year, having the funds appropriated to a Capital Projects Fund will enable better differentiation between one-time and on-going expenditures, and make the base operating budget easier to define and track. The existing \$450,000 Designation for Capital Projects in the General Fund, together with any carry-over General Fund capital funds and projects, will be transferred to the new Capital Projects Fund. Any new General Fund capital projects will be budgeted in the Capital Projects Fund and funded through a transfer from the General Fund. This is reflected in the proposed FY 2019/20 budget.

General Fund Operating Budget

As discussed earlier in this message, our General Fund Operating Budget works to ensure that on-going revenues are matched with on-going expenses. Expenditure control is key to living within our means and the base budget before Decision Packages endeavors to do so. To the extent that there are one-time funds available, they are matched to needed one-time expenditures or projects.

The FY 2018/19 General Fund operating budget was adopted with a small projected operating deficit of \$126,000 with the expectation that this would transition during the course of the fiscal year to an operating surplus due to higher than budgeted revenues and good expenditure control. The City Council also chose to not fully allocate all available one-time monies, with nearly \$500,000 remaining unallocated and as available Fund Balance beyond reserves and designations. This was done in anticipation, as shown in the Five Year Forecast at that time, that the City was facing two years in which operating expenses would exceed operating revenues as we await increased revenues from new development, and these funds could be used to bridge whatever gap may be materialize. In addition, there are some other one-time monies available to help close any gap to be allocated to one-time expenditures.

The current FY 2018/19 budget as modified at the Mid-Year Review in February serves as the proposed base budget for FY 2019/20 and includes any required cost increases. Revenues have been updated based on year-to-date review, historical trends, and projections from a variety of sources. The updated Five Year Forecast reviewed by the City Council on April 9, 2019, was our “first-look” at these revenue and expenditure amounts.

Existing staffing levels including the positions added in FY 2018/19 are retained with no new positions proposed and all positions assumed to be filled. Labor costs include scheduled step and merit increases, increasing retirement costs, higher medical and other insurance premiums paid by the City. The base budget also includes the continuation of a 1% of payroll contribution towards the City’s IRS Section 115 Trust as approved by Alternate Decision Package 19—1 by the City Council last year. There are a number of other significant unavoidable increases in expenses or revenue reductions which impact the proposed General Fund. These include higher general liability and workers compensation premiums and a reduction by the School District in their reimbursement for the two School Resource Officers from \$360,000 a year to \$300,000. Looking ahead, this is a final year in which the Friends of Library will be providing \$13,000 towards the \$44,098 cost of extra hours at the Library.

Budgeted on-going revenues are not projected to be sufficient to support on-going expenses in the 2019/20 fiscal year, and previously indicated, and this includes one quarter of revenue from the new Safeway which is now under construction. Before on-going Decision Packages, a nearly \$355,000 operating deficit is projected. It is recommended that this be covered by available General Fund unrestricted fund balance. Other additions or deletions to the proposed base budget are presented in a series of Decision Packages. Decision Packages are designed to capture new revenues, expenditures, or some combination thereof, and may make use of reserves or apply one-time available funds to priority projects and activities. My recommended budget is balanced this year only with the use of available fund balance, which will be necessary for this upcoming fiscal year and next. As such, there is limited to no ability to consider Decision Packages which are of an on-going nature. One-time funds are available based on the prior year projected operating results and other one-time monies, less what might be needed to close the 2019/20 budget gap.

Alternate Decision Packages have also been developed in the context of the overall budget constraints to allow the City Council with some options beyond those recommended by the City Manager. City Council suggestions and questions regarding the budget, public input, and other feedback can result in the development of a Budget Referral. The FY 2019/20 final budget will be comprised of the base budget as modified, plus those Decision Packages and Budget Referrals approved by the City Council. The General Fund Decision Packages and Fund Balance Decision packages recommended by the City Manager included in the attached Budget Balancing Spreadsheet and are detailed in the budget package.

Fund Balance Recommendations

The fiscal year 2017/18 audit was completed in December 2018, and the mid-year 2018/19 was undertaken in February of 2019, with no year-end designations done at that time. As with prior years, Decision Packages have been developed make use of current and anticipated Fund Balances for high priority needs, both as reserve designations (Fund Balance Decision Packages) and for expenditures of a one-time or not on-going nature.

Given the result so of the 2017/18 fiscal year, there are some funds available in the form of the positive operating results and one-time monies, including what was anticipated when the FY 2018/19 budget was adopted. The net General Fund Beginning Estimated Working Cash Balance as of June 30, 2019, will be an estimated \$1.3 million.

The General Fund also serves as the source of cash for some funds with deficit cash balances including funds advanced for grant funded projects, and some lingering redevelopment related obligations. Coverage of those cash deficits is factored into what amount is available as the General Fund Beginning Estimated Working Cash Balance. Decision Packages which address operational needs are those designated Nos. 1 through 14, both one-time and on-going, including one which is a placeholder due to the currently on-going meet and confer process with our employees groups. 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 4 proposals set forth later in this message. For FY 2019/20, there a number of Decision Packages which are not recommended for funding given our financial constraints.

With there being less one-time monies than in the recent past, the recommended Fund Balance Decision Packages continue to be focused on the City's long-term financial wellbeing and will be used, in part, to bridge an operating gap in the current fiscal year. Others ensure that restricted funds are accounted for appropriately, and that contributions are made towards our OPEB and pension issues. We are fortunate that we have some one-time funds available to meet high priority needs.

Our most recent five-year forecast shows an operating deficit in the 2020/2021 fiscal year as well. The use of reserves or any one-time funds which may be realized in the 2019/20 fiscal year will be needed to close that anticipated gap, and then we should see new development generated revenues needed in the out years.

Special Revenues, Enterprise, and Internal Service Fund Budgets

Special Revenue Funds are used to account for specific activities are credited as required by law or accounting requirements and are then utilized to provide those specified services. These consist primarily of the City's Landscape & Lighting District Funds, the Solid Waste Fund, and the Capital Improvement Project Fund. The Waste Water Fund which provides sewer services is an example of an Enterprise Fund. Development Impact Fee funds collect fees related the offset of impacts on infrastructure caused by new development.

Landscape & Lighting Assessments Districts provide important funding to maintain streetlights and landscaping in neighborhoods throughout the City. The Citywide Landscape & Lighting Assessment District 83-1, which consists of 10 neighborhood zones and one citywide zone, has a number of zones which have operating deficits. After two unsuccessful efforts to raise assessments to eliminate those operating deficits, service reductions were implemented in Zones 1, 3 & 4, and 6. Those reductions still did not fully eliminate the operating deficits. The City Council has elected to ballot again in 2019 in Zone 1 for elimination of the operating deficit, and the elimination of the cumulative deficit and to finance the replacement of streetlights over 10 years; and balloting will also occur to replace the balance of the streetlights in Zone 7 with a 10 year repayment schedule.

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. For Zones 3 & 4, and 6, service reductions will remain in effect. Other Zones budgets have been adjusted to ensure that there are no operating deficits as necessary.

The Storm Water Fund continues to see increased costs due to State mandates. Recycling related revenue is being used to offset a portion of this operating deficit to the extent that the operation of the garbage and recycling trucks contribute to the problem. Any remaining operating deficit is covered by the General Fund ultimately.

A Capital Projects Fund is used to account for grant funded projects of an infrastructure nature. For FY 2019/20, the major grant funded capital project remains:

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

With the upgrade and expansion of the joint Pinole Hercules Waste Water Treatment Plant set for completion in the first part of the 2019/20 fiscal year, higher operating costs are anticipated and debt service payments will commence on the State Water resources Board loan used to finance the project. Improvements are also planned for the local collection system in the City and are also included in the Waste Water Fund budget. The City has initiated a comprehensive financial review of the Waste Water fund given the completion of the plant project, and that will assist us in planning for the future with the results of that effort likely to impact future fiscal years.

Information Technology, Equipment Replacement, and Facilities comprise the three (3) Internal Service Funds. The Vehicle Replacement Fund is being asked to fund the following vehicle replacements:

Police department request:

- Replace existing 2004 Ford Ranger pickup truck with full size, four door, 4x4 light duty truck (estimated cost: \$35,000).
- Replace existing two marked Ford Crown Victoria vehicles, model year 2007 and 2008 which exceeded its dependable service life of an Emergency Response Police vehicle (estimated cost: \$112,000).

Parks and Recreation department request:

- Replace existing two vehicles, 2007 Ford SUV Escape Hybrid and 2003 Dodge Dakota Truck with full size, four door, 4x4 medium duty truck (estimated cost: \$75,000).

Public Works department request:

- Surplus Engineering's 2006 Ford Escape (Vehicle No. 4275) with 34,655 miles and Building's 2006 Toyota Prius (Vehicle No. 8279) with 34,083 miles, which are both over 10 years old and need extensive repairs. Given the low mileages, it is proposed they be replaced with a single vehicle, which reduces overall fleet costs. The replacement vehicle will have seating for 4 for group travel, high clearance and all-wheel drive capability for construction inspections and first responder capability, and will be a hybrid to reduce gas costs and emissions. The vehicle would be shared at City Hall and be purchased off the state bid list, which has the lowest pricing. (estimated cost: \$30,000).

The Facilities Maintenance Fund continues to be underfunded and the budget for this fund has been updated to meet critical needs. This results in higher charges to all of the benefitting funds including the General Fund.

Capital Improvement Program Budget

Gas Tax and SB 1 revenues continue to allow for a higher investment in streets maintenance than in previous years with over \$1 million in work slated for 2019/20 which will address a major segment of Pheasant. Other planned street projects include:

City facilities maintenance is being addressed overtime, mostly with one-time monies allocated through the Decision Package process, though with less one-time monies than in prior years, this is tapering off in FY 2019/20. An updated Five Year Capital Improvement Program is presented with the first year of that program incorporated into the FY 2019/20 budget.

As discussed earlier in the Budget Message, the establishment of a Capital Projects Fund is recommended to better account for those capital projects being undertaken with General Fund monies.

What the Future Holds

On any journey, you can plan for a multiplicity of possible contingencies. The same can be said of Hercules' path to financial sustainability. Over the last ten years or so, the City has traversed a very difficult path, and we are on more predictable course currently. However, not all is completely within the control of the City, and it is these outside factors that will have the greatest impact.

By building up our reserves and making strategic designations, we will be able to ensure that Hercules continues on its path to financial sustainability. The greatest challenge will be to sustain current service levels in the face of increasing costs and population growth. Ensuring that new development that includes revenue generating commercial and retail uses which will expand our local revenue base is vital. This can be seen in the proposed FY 2019/20 budget which is the first of two lean years before new revenues will kick-in.

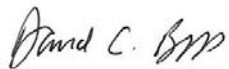
Bridging between our current circumstances and those years where we see these higher revenues is a prudent decision and is recommended as a means to avoid reductions in our already lean service levels. We need to consistently monitor for changes in the economy, the impacts of new State and Federal mandates, and other possible negative occurrences, and adjust according in a reasoned and timely manner. Maintaining a healthy level of reserves will allow us to do so.

We will not see growth in staffing in the near term, and we must be diligent and strategic in how we provide services. Our hardworking employees are the key means by which we are able to do so, with volunteers assisting in a number of key areas. This can be seen by the progress made in delivering the prior year Decision Packages and Budget Referrals as outlined the May 2019 Quarterly Report. The City's 2017 Strategic Plan also guides our efforts and that is attached together with a status report on the Strategic Plan and how we are going in achieving the objectives set forth therein.

Conclusion

Broadening our local tax base in the City's highest priority. A new Safeway will be under construction this summer and is set to open in 2020; a new self-storage facility which will provide an on-going in-lieu payment to the General Fund will also be under construction in 2019, with an auto-service park to follow. The first two phases of the Bayfront are under construction with the first phase to be completed in 2020 including ground floor retail space. 2020 will also see the start of the Sycamore Crossing development with a new hotel and retail center.

The recommended FY 2019/20 Budget is about prioritization and living within our means. Compared to other cities, we are much more resource constrained, yet we are able to support a desirable community and provide the basics of what makes Hercules a great place to live. There will continue to be competing priorities for our limited resources, and this Budget represents the best approach to managing those dueling considerations. City staff is committed to sharing information with the community that makes our budget and finances more understandable and we will continue to take steps to make the information easier to access and to provide that in a more user friendly format including more graphics. While still a work in progress, we believe that is key to ensuring on-going community support and trust.



David Biggs

City Manager

Fiscal Year 2019-20
PROPOSED
ANNUAL BUDGET

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 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.

THIS PAGE INTENTIONALLY LEFT BLANK

FY 2019-20

Decision Packages

CITY MANAGER'S RECOMMENDED DECISION PACKAGES

General Fund Operating Budget

Decision Package # 20-1: Police Department Over Hire [One-Time] – As part of the mid-year budget review in FY 16/17, the City Council approved funding to do a level of over hiring on the Police Department in anticipation of upcoming retirements with the goal to being to have new Police Officers fully trained and in place in advance of these retirements. Continuation of this program into the FY 2019/20 fiscal year is recommended. Expense Increase: \$65,000

Decision Package # 20-2: 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 **\$22,944**. Funds were allocated last year for youth programs. The same level of funding is recommended to be transferred and utilized for FY 2019/20. Revenue Increase: \$10,000 Expense Increase: \$10,000

Decision Package # 20-3: 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: \$511,683 (\$288,680 On-Going; \$223,023 One-Time).

Decision Package # 20-4: AED's for Childcare Sites & Rec Facilities [One-Time] – There are currently 3 AED's (Automated External Defibrillators) in Park s& Rec facilities – Community Center, Swim Center, and Senior Center. It is recommended that six additional be acquired for each of the Child Care sites and the Teen Center, Foxboro, and Ohlone. Expense Increase: \$15,000

Decision Package # 20-5: Upgrade Patio at Community Center [One-Time] – It has been identified that the addition of a BBQ and outdoor seating in the enclosed patio area of the Community Center would result in an additional desirable facility rental space. Improvements would include a BBQ, outdoor prep space, pizza oven, seating, trellis and new fencing. Expense Increase: \$27,500 (Recommended for Parks DIF)

Decision Package # 20-6: Pool Cover Reel [One-Time] – A second pool reel cover would reduce the amount of weight being carried on the one existing pool reel cover and would reduce maintenance and breakdowns in the future. Expense Increase: \$8,000

Decision Package # 20-7: Secure Filing Cabinets for Human Resources [One-Time] – Existing filing cabinets in Human resources are recommended for replacement with a three (3) lateral five (5) drawer locking cabinets. Expense Increase: \$5,000

Decision Package # 20-11: Police Support Specialist – With increased number of Police Officers and new State mandates regarding records, there is a need for an additional civilian support position in the Police Department. Expense Increase: \$87,000 (Recommended for \$34,000 in P/T funding)

Decision Package # 20-12: Traffic Enforcement Motorcycle [One-Time] – In FY 2018/19, a Police Officer was assigned to traffic enforcement. For effective levels of traffic enforcement, a motorcycle unit works best. Acquiring a motorcycle for use in traffic enforcement would have enforcement advantages and would be more economical to operate than a patrol car. Once acquired, the motorcycle would be added to the vehicle replacement fund and would funding would accrue there for future replacement. Expense Increase: \$40,000

Decision Package # 20-13: Police Executime Advanced Scheduling Module – Police Staff currently track time manually for payroll purposes due to the complexity of Police staffing, operations, and complex scheduling. Adding an Advanced Scheduling Module through the City's existing timekeeping system would allow Police staff to also use Executime and would result in less manual system freeing up time of existing support staff. Expense Increase: \$23,910 (\$2,705 On-Going; \$21,205 One-Time)

Decision Package # 20-14: Police Administrative Commander – Upgrading the existing Police Administrative Sergeant to a Commander level position is proposed to provide for a more effective command structure within the Police Department, to allow for cross-training, and to assist in succession planning. The incremental cost difference between the existing Sergeant position with overtime and an exempt Commander at the initial step in the range is \$44,175 annually which would be offset by overtime savings. Given the existing Administrative Sergeant is at top –step and that Administrative Commander would be initially at the first step, the initial annual cost before overtime savings would be \$ 13,841 in the first year. Expense Increase: \$13,841

General Fund Operating Budget Alternate Decision Packages

Alternate Decision Package # 20- 1: Investment in Street Maintenance – Due to increasing costs associated with street repair and maintenance, and the number of projects completed recently which has drawn down available Gas Tax fund balance, there is a need to identify additional funding in order to make progress on street maintenance and repair. In some recent fiscal years, one-time General Fund monies were allocated to street maintenance. This remains a priority should funds be available. Expense Increase: \$200,000 (One-Time)

Alternate Decision Package # 20- 2: Broadcast of Additional Meetings – The City has recommenced the broadcast of City Council and Planning Commission meetings on cable. These services are being provided by the County with a formal contract for service spending. Interest has been expressed to expanding broadcast to include the Finance and Community Services & Library Commission, and the Board meetings of the Rodeo Hercules Fire Protection District. This is estimated to be up to 35 additional meetings a year. Expense Increase: \$15,000 (On-Going)

Alternate Decision Package # 20- 3: Sycamore Avenue Mural Restoration – The existing mural on Sycamore Avenue which depicts the history and development of Hercules is showing signs of wear. This mural has been restored one other time previously. The City recently received a proposal from the artist that undertook the last restoration to lead and conduct another to ensure the preservation of the mural. Expense Increase: \$20,000 (One-time)

Decision Packages Submitted and Not Recommended

Decision Package # 20-10: Star Chase [One-Time] – Star Chase is a product that launches a GPS tracker which attaches itself to a vehicle being pursued. The GPS tracker allows the pursuit to be terminated and the suspect vehicle to be followed from a safe distance and speed to still allow for a possible arrest. The cost to equip five (5) Police SUV’s with Star Chase is \$31,650, with annual service plan for five units being \$4,750. Expense Increase: \$36,400 (\$4,750 On-Going; \$31,650 One-Time).

Decision Package # 20-8: Replace Chairs in City Hall Conference Room [One-Time] – The ten (10) chairs in the City Hall Conference Room require replacement. Expense Increase: \$5,000

Fund Balance Decision Package #20- 1: Capital Projects Fund – A Capital Projects Fund was established in the 2015/16 FY and now has a balance of \$450,000. 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, and in FY 2019/20 is proposed to be transferred to a new Capital Projects Fund. No additional designation is recommended for FY 2019/20. (funded by Asset Forfeiture)

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

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

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

Alternate Decision Package 17-1: Hazard Mitigation Plan and Climate Adaptation Strategy [One-Time] – This ADP has been started and recommended for carry-over into FY 2019/20 is \$40,000.

THIS PAGE INTENTIONALLY LEFT BLANK

Budget Referrals

FY 2019-20

Updated for June 25, 2019

Budget Referral # 20-1: Motorcycle Acquisition – Can the recommended \$40,000 in General Fund one-times monies recommended for the purchase of a motorcycle for the Traffic Officer be funded from Police Facility Development Impact Fees?

Response: A review of the nexus study for the current Police Facility Development Impact Fee does include as eligible capital costs, the cost to provide Officers added as a result of population growth due to new development with equipment including vehicles. As such, since the City has added three officers in recent history, we believe the Police Facility DIF can be used to acquire the motorcycle. Once acquired, the vehicle would be added to the vehicle replacement funds listing. There is just over \$600,000 available in the Police Facility DIF Fund.

Budget Referral # 20-2: Transfers out detail - Provide an explanation as to what comprises of the transfers out to the Capital Project Fund.

Response: The establishment of a Capital Project Fund is recommended this year to better account for those capital projects being undertaken with General Fund monies. This will normalize the budget vs. actual impact when the information is presented in the Comprehensive Annual Financial Report (CAFR). The following are the list of General Fund funded projects through the decision packages recommended by the City Manager.

Decision Package No.	Project Description	Proposed Budget As of 5/28/2019	Revised As of 6/11/2019	Final Proposed Budget
DP #20-4	AED's for Childcare Sites & Recreation Facilities	15,000		15,000
DP #20-6	Pool Cover Reel	8,000		8,000
DP #20-7	Secure Filing Cabinets for Human Resources	5,000		5,000
DP #20-10	Star Chase (Not Recommended)	31,650	(31,650)	-
DP #20-12	Traffic Enforcement Motorcycle (Recommended Police Facilities Fee)	40,000	(40,000)	-
DP #20-13	Police Executime Advanced Scheduling Module	21,205		21,205
Total, Transfers Out		120,855	(71,650)	49,205

Budget Referral # 20-3: Non-departmental detail and provide department description.

Response: Non-departmental division accounts for all expenditures that are not specifically allocable to individual department or programs, e.g. debt service payments, and cost that benefited various departments. The following are the list of non-departmental budgeted costs:

Budget Description	Final Proposed
Other Professional Services (Benefits all departments)	60,000
California Housing Finance Authority (CalHFA) Loan Payments	<u>200,000</u>
Total, Non-departmental	<u><u>260,000</u></u>

Budget Referral # 20-4: Public, Education, and Governmental (PEG) fees activities – PEG funds are restricted only for capital expenditures that finance day-to-day operations of public-access channels. The following is the activities of the PEG funds:

Response: See attached Fund Summary for PEG Activities.



Public, Education, and Governmental (PEG) Fees
 Fund Summary - Fund 100 (F18001)

Fund Description / Budget Highlights

PEG funds are restricted only for capital expenditures that finance day-to-day operations of public access channels.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 67,775	\$ 11,000
Revenues				
PEF Fees	-	55,361	62,949	59,000
Interest Income	-	-	-	-
	-	55,361	62,949	59,000
Transfers In	-	-	-	-
	-	55,361	62,949	59,000
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	119,724	9,300
Debt Service	-	-	-	-
	-	-	119,724	9,300
Transfer Out	-	-	-	-
	-	-	119,724	9,300
Changes in restricted reserves				
Net Annual Activity	\$ -	55,361	(56,775)	49,700
Fund Balance				
Ending Available Fund Balance		\$ 67,775	\$ 11,000	\$ 60,700

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTIONS	FY 19-20 PROPOSED
REVENUE ACCOUNT	100-0000-318.35-00	1% PEG FEES	-	(55,361.19)	(62,949.00)	(59,000.00)
TOTAL REVENUES			-	(55,361.19)	(62,949.00)	(59,000.00)
EXPENDITURE ACCOUNT	100-4423-643.20-00	CAPITAL EXP/ABOVE \$5,000 IN VALUE			5,371.68	9,300.00
EXPENDITURE ACCOUNT	100-4430-643.10-05	IT CAPITAL EQUIPMENTS			114,352.34	
TOTAL EXPENDITURES			-	-	119,724.02	9,300.00

**FY 19/20 BUDGET BALANCING SPREADSHEET
AS APPROVED BY CITY COUNCIL ON JUNE 25, 2019**

	TOTAL	ON-GOING	ONE-TIME
Estimated Beginning Working Cash July 1, 2019 General Fund and Fiscal Neutrality Fund			
General Fund Working Cash	3,273,949		
Fiscal Neutrality Fund Working Cash	3,797,650		
Estimated Beginning Working Cash July 1, 2019 General Fund and Fiscal Neutrality	7,071,599		
Reserve for Economic Uncertainty in 25% target	(3,797,650)		
Reserve for Earthquake Insurance Deductible	(500,000)		
Reserve for Capital Projects	(450,000)		
Reserve for Planning	(699,174)		
Reserve for Building	(21,800)		
Reserve for Reusable Bags (remaining)	(19,000)		
Reserve for PEG Fees	(70,000)		
Carryover prior year decision packages:			
DP #16-1: Record Management	(50,000)		
DP #18-10: Implement a Citywide Cash Receipt System and Training	(25,000)		
DP #18-12: Naviline Financial System Upgrade	(40,000)		
DP #19-4: Comprehensive Class & Comp Study Implementation	(60,000)		
DP #19-14: Update of Personnel Rules	(30,000)		
DP #17-1: Hazard Mitigation Plan and Climate Adaptation Strategy	(40,000)		
Estimated Beginning Available Working Cash July 1, 2019	1,268,975		1,268,975
Add: Revenue After Addendums and Corrections	16,099,842		
On-Going		15,385,142	
One-Time: Sales Tax			200,000
One-Time: RPTTF City Pass-Through			389,000
One-Time: Successor Agency Administration			135,000
One-Time: Safeway (One Quarter Sales Tax)	65,000	65,000	
Increase in Master Fee Schedule	80,000	80,000	
Subtract: Expense After Addendums and Corrections	(15,864,500)		
On-Going		(15,864,500)	
One-time: City Manager Contract	(44,000)		(44,000)
One-time: File Server with Drives (Paid for by PEG Fees)	(9,300)		(9,300)
PEG Fee Revenue	9,300		
One-time: Increase on Insurance Premium Rate	(20,000)	(20,000)	
Surplus/(Deficit)	316,342	(354,358)	670,700
Subtotal: Estimated Available Working Cash Before Decision Packages June 30, 2020	1,585,317	(354,358)	1,939,675
Recommended Decision Packages			
1. DP #20-1: Police Department Over Hire	65,000		65,000
2. DP #20-2: Golf Club Fund	10,000		10,000
Revenue Increase	(10,000)		(10,000)
3. DP #20-3: Employee Labor Agreements	511,703	223,023	288,680
4. DP #20-4: AED's for Childcare Sites & Recreation Facilities	15,000		15,000
5. DP #20-5: Upgrade Patio at Community Center (Recommended Parks DIF)	0		
6. DP #20-6: Pool Cover Reel	8,000		8,000
7. DP #20-7: Secure Filing Cabinets for Human Resources	5,000		5,000
8. DP #20-8: Replace Chairs in City Hall Conference Room (Not Recommended)	0		
9. DP #20-9: Police Department Cell Phones (Recommended Asset Forfeiture)	0		
10. DP #20-10: Star Chase	0		
11. DP #20-11: Police Support Specialist (Recommended as P/T)	34,000	34,000	
12. DP #20-12: Traffic Enforcement Motorcycle	40,000		40,000
13. DP #20-13: Police Executime Advanced Scheduling Module	23,910	2,705	21,205
14. DP #20-14: Police Administrative Commander	13,841	13,841	
General Fund Balance Decision Packages			
1. GFDP #20-1: Capital Projects Fund	0		
2. GFDP #20-2: Reserve for Restricted Planning Funds	125,826		125,826
3. GFDP #20-3: OPEB Trust Contribution	100,000		100,000
4. GFDP #20-4: Pension IRS Section 115 Trust	250,000		250,000
5. GFDP #20-5: Contribution to Fiscal Neutrality	236,867		236,867
Total: Decision Packages	1,429,147	273,569	1,155,578
Budget Referrals			
1. BR #20-1: Motorcycle Acquisition	(40,000)		(40,000)
2. BR #20-2: Transfer out detail expenditure list	0		
3. BR #20-3: Non-departmental description and detail expenditure list	0		
4. BR #20-4: PEG Fees activities and ending available balance	0		
Total: Budget Referrals	(40,000)	0	(40,000)
Surplus/(Deficit) After Decision Packages/Budget Referrals	196,170	(627,927)	824,097
2020	196,170	(627,927)	824,097

THIS PAGE INTENTIONALLY LEFT BLANK

2017 Strategic Plan Review

April 2019

<i>Goals / Strategies / Objectives</i>	
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 City continues to refine its financial reporting and planning tools in order to ensure this objective is met. Refinements to the Five Year Forecast and a more robust annual financial and budgeting annual cycle contributes to this objective. Efforts continue to address Landscape & Lighting Assessment District issues as this an important funding source for services. More timely completion of the annual audit also assists in regard, with the 2017/18 audit having been completed prior to December 31 st . A waste water fund review and analysis is also now underway.
Ensure one-time revenues fund one-time expenditures.	One-time revenues continue to be identified as part of the annual budget process and applied to one-time costs including topping up reserves and funding capital and other needs. Additional contributions have been made to the City's IRS Section 115 Pension Trust and to the OPEB Trust.
Restructure debt where possible to reduce near term debt payments.	The retained a financial adviser in 2019 and that firm is currently evaluating refinance opportunities.
Continue a formal volunteer program to help various departments.	The Police Department makes good use of volunteers in a variety of roles. A cadre of Police volunteers is also now working in support of our voluntary code compliance efforts to enhance the community. Volunteers were utilized in the recent upgrades at the Ohlone and Foxboro Community Centers. In Parks & Recreation volunteers support a variety of events and activities.

Consider new ways to deliver municipal services in more cost-effective ways.	The City looks for opportunities on an on-going basis. In February, 2019, the City recommenced cable broadcast of Council meeting through the County.
Consider service-sharing with other communities when mutually beneficial.	The CAD/RMS contract with Pinole and San Pablo, the contract with the County for Cable, and updated three party BART/WestCAT/City contract for operation of the Hercules Transit Center are on-going efforts of this nature. The wastewater plant is operated jointly with Pinole. The City also 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.	A review and restricting of key program fees in Parks & Rec was completed in 2018. Possible fee adjustments will be considered as part of 2019/20 budget process.
Consider cost effectiveness of increasing code enforcement activities.	The City 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, is operating. The roll out has been effective, though perhaps not as active as possible. All elements of the program are now in place and operating, with additional training and some fine-tuning needed.
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.
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 most likely opportunities to do so seemingly lie with efforts that might occur at the State-level.

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

Strategy 1(a): Protect Life and Property

<u>Objectives</u>	Comments/Status
Maintain core services, including police patrols and traffic enforcement.	The City was able to continue funding for the two additional Police Officers which were state granted for two fiscal years. The City Council also added one Police Officer as part of the 2018/19 budget adoption process. The Council approved 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, continues to be operative. A Traffic Enforcement assignment has been reinstated as of FY 2018/19.
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. School District funding in support of the School Resource Officer program may be impacted by School District budget issues, and the City Council and staff actively engage in efforts to preserve this funding.
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. A contract planner has commended the 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	Chief Imboden started with the City in 2018, and he has embarked on a review of the Department’s succession planning efforts.
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. The City also participates in and support the soon to be launched Norther Waterfront Initiative being led by the County.
Consider whether the City's fee structure or permitting process might be impediments to new businesses opening in Hercules.	An update of the City's Traffic Impact Fees has been completed as of March, 2019, which includes reduced fees for certain economic development related uses. 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 and in the Northern Waterfront Initiative.
Focus on high priority sites for new developments.	Moving forward proposed projects on the Safeway, Sycamore Crossing, Bayfront, Willow Avenue, and the Hilltown sites are a high priority. Other possible development sites include the Willow Loop and the Franklin Canyon Golf Course property.

<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 is under construction. The second phase is approved and has started construction as of March, 2019. The third phase is scheduled to approve by mid-2019. The Bay Trail West segment has been completed. The City continues to pursue grant funding necessary to construct the rail and station improvements. In addition, a major effort was made to ensure a Hercules friendly updated Capital Corridor Station Stop Policy which was approved in early 2019. The next step to be officially designated a "Candidate Station" under that updated policy which will likely occur in 2019, and which sets the stage for more competitive gran applications.
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

	<p>events have been reinstated to further the development of a brand identity inkling a Chamber Bayfront Run. Unfortunately, the Social Bite will not be continuing, and the Chamber is planning on adding a festival/food truck component to its Bayfront Run. The City participates in these events with a booth. The City has also become more active in its Facebook and NextDoor social media presence with regular postings.</p>
<p>Consider whether the City's fee structure or permitting process might be impediments to new businesses opening in Hercules.</p>	<p>This objective has not yet been specifically pursued, other than the above mentioned traffic impact fee nexus study has been completed. In addition, this is a factor in the City's consideration of proposed increases to Fire Impact Fees promulgated by the Rodeo Hercules Fire District.</p>

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

Objectives

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

Objectives

Comments/Status

Leverage the Regional Intermodal Transportation Center (RITC) site control into grant funding for station and related infrastructure.

With grant funding having made the first three phases possible, the City is actively working to identify and apply for grant funding for the utility relocation phase and the rail/station improvement phases of the RITC. Next phase design contracts will be considered later in to 2019 to ensure all components are shovel ready.

Complete the Regional Intermodal Transportation Center.

This remains the major focus for the City with a contract planning having be retained with that persons being dedicated to the project.

Look for opportunities to partner with rail for movement of goods.

The City facilitated interim improvements to the existing railroad trestle bridge across Refugio Creek by Union Pacific Railroad with the project completed. 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.

An updated Capital Corridor Station Policy was approved in February 2019. This policy will permit Hercules to be officially designated a “Candidate Station.” The City has worked with Capital Corridor to do schedule update to reflect Hercules service, has completed a model run which demonstrates demand, and is working on expanding that model run to forecast out five years. In addition, the City has with CCTA and other funding partners on a financing plan which demonstrates opportunities to fund the cost of constructing the improvements as required by Capital Corridor.

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. Richmond ferry service, which Hercules supported, has been launched and has been very successful. This bodes well for future service expansions.

Work with WestCAT to expand service.

The interim improvements are under design which will allow for bus service to be commenced at the Waterfront. The City has also engaged with property owner David Cury in regard to expanded use of an alley easement to facilitate these improvements.

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. The Refugio Creek Trail has been repaved and is substantially complete. Three traffic calming projects are in design – Hercules Avenue, Sycamore Avenue at Civic Drive, and San Pablo at Sycamore.
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.
Review various plans and ordinances for potential updates.	The City Council has considered ordinances which have addressed paving of front yards, adopted County animal control updates, codified the Zoning Code, and initiated an update of the appeals process and noticing provisions of the zoning code. A possible ordinance on smoking in multi-family developments is also being reviewed.
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. An update of the Safety Element is underway. In addition, the update of the traffic Impact Fee Nexus Study was completed with this funding source.
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.

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

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

<u>Objectives</u>	Comments/Status
Work with volunteer organizations to ensure full funding for a 40 hour per week Library.	The City included funding to return the Library to 40 hours in the FY 2017/18 budget. This supplements funding provided by the Friends of the Library and the Library Foundation and these organizations are looking to phase out their support over the next few years.
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 from their resources. However, the City was able to fund additional hours as part of the FY 2018/19 budget with County cooperation within their current funding and reallocation of resources.
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. Special events are also being done in conjunction with partners like the “May the Fourth Be With You” movie night and with anew Belly Flop with the Cops being introduced this year.
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.
Continue to work on the current cost recovery objective of being budget neutral to minimize General Fund support.	The Parks & Recreation Department makes the meeting of this objective a high priority.
Annually analyze and report on costs and revenues on a program by program basis.	Included as part of the annual budget each year and reviewed after the close the fiscal year to compare budget to actuals.
Create and implement new ways to fund Parks and Recreation programs, including increasing participation.	Fine-tuning of current offerings and new offerings are developed to meet this objective.
Continue to manage facilities rentals and find ways to increase number of rentals as well as income from rentals.	Facility rentals continue to increases. Enhancements to certain facilities like Ohlone, Foxboro , and the Samara Terrance have made these facilities more marketable. An initial round of chair replacement and table replacement will also ensure the facilities are properly equipped.

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

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

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

<i>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</i>	
<u>Objectives</u>	Comments/Status
Prioritize the City's capital improvement program.	The annual budget process includes a five year capital improvement program with the first year funded as part of the budget. The Public Works Department would like to prepare a more comprehensive Five Year CIP and this will be done in future years.
Develop and implement a new code compliance model based on the new administrative citation program.	A three-tier code compliance model has been developed and has been implemented with the required tools and resources now in place.
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.	Street sign replacement continues. A major sewer system cleaning and inspection contract has been completed. Red-curb and other street markings will be refreshed in Spring 2019.
Update lighting and landscaping districts annually.	The annual update process will kick off in April.
Consider updating the lighting and landscaping districts to increase funding and level of service.	The City was unsuccessful last year in securing approval for increased assessments in four Zones.
Goal H: Continue to Provide Exemplary Governance and City Administration	
<i>Strategy 1: Improve Administrative Processes and Overall of Executive and Administrative Management</i>	
<u>Objectives</u>	Comments/Status
Enhance strategic planning and implementation efforts with linkage to the budget.	An annual review and update of the Strategic Plan is part of the annual budget process.
Improve financial, personnel, and administrative functions.	A Class & Compensation Study is nearing completion. An update of the City's records retention schedule was completed. Additional updates to the City's records management policies and system are pending. An update of the City's personnel rules is underway as is an update to the purchasing guidelines.
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 prior to December 31, 2018.
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 Five Year Forecast is also updated each spring as part of the budget process, and in 2018, the Forecast was also updated at budget adoption time.
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 regularly. 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 was launched. Improvements needed to recommence cable broadcasts was also completed.
Ensure good inter-departmental communications and collaboration	This is 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 will provide its annual report on the Measures for the 2018 fiscal year to the City Council in April 2019. 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 and assists in the enhancement of reporting efforts.
Provide training to commissions.	The City Clerk & City Attorney undertake annual training for Commissions. with that having taken place in February, 2018. In addition, a Leadership Coffee was launched in 2018, and the second Leadership Coffee 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.	City active participation in many regional boards and Joint Powers Authorities is a key way this objective is met. A regional freeway camera project for Highways 80 and 4 to enhance community safety which is being implemented is another. In 2018, the City hosted the Contra Costa Mayor's Conference monthly meeting.
Continue to enhance transparency and open government.	The City has resumed cable broadcast of Council meetings. The City also now has a presence of Facebook and NextDoor and posts regularly.
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).	The City's website is a key vehicle for enhanced access to information; together with our increased social media presence.
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 in January 2019.

<p>Reduce exposure to litigation and claims.</p>	<p>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. However, the more recent period has seen an uptick in claims and possible litigation.</p>
--	--

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 <i>By Category Order and GL Fund #</i>	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 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.

THIS PAGE INTENTIONALLY LEFT BLANK

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, 2018, 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.

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 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 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 Budget was available at the City Clerk's Office and on-line for citizen review. 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, financing sources, 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.

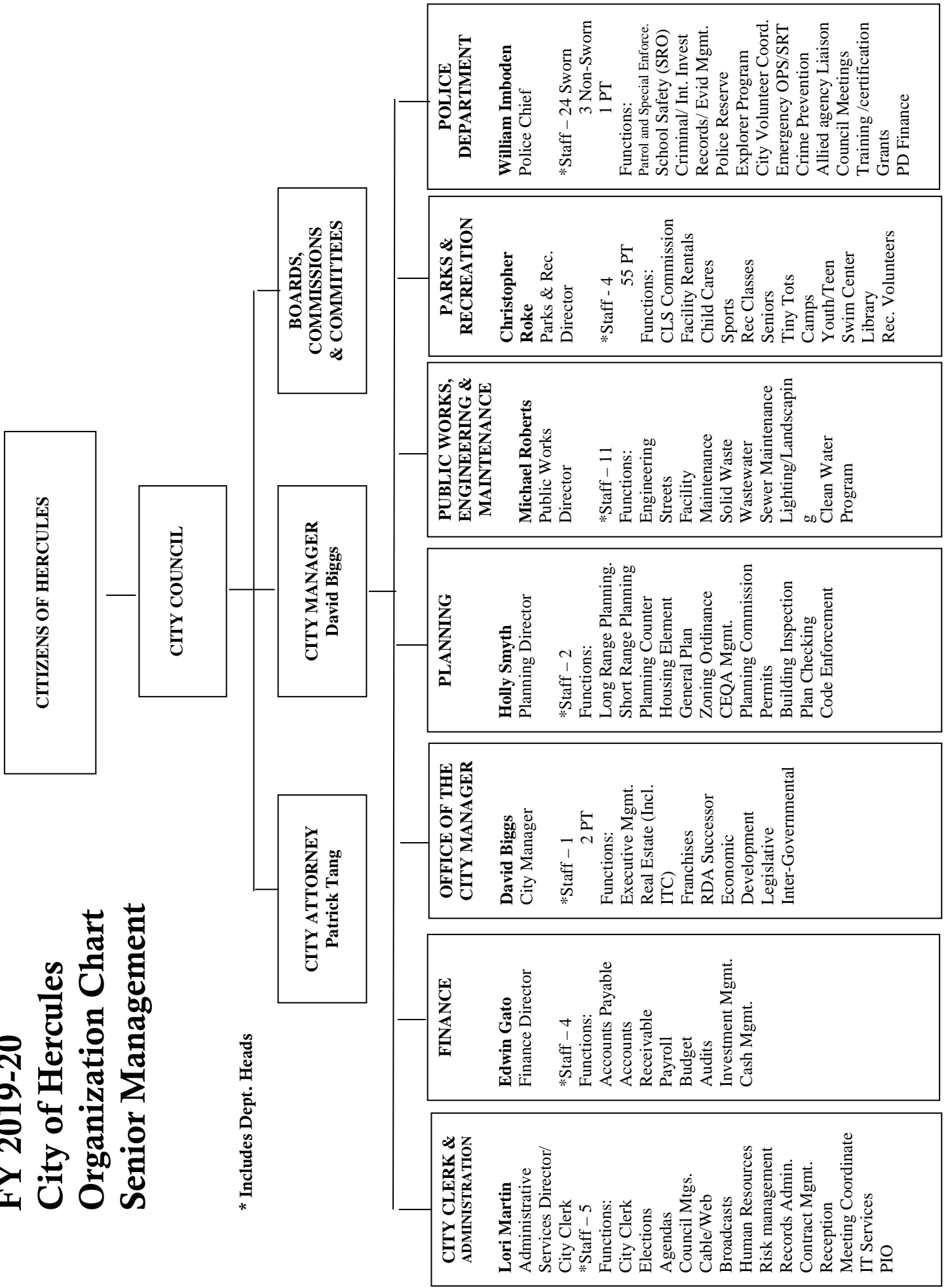
CITY COMMISSIONS AND SUB-COMMITTEES

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 2019-20 City of Hercules Organization Chart Senior Management



* Includes Dept. Heads

THIS PAGE INTENTIONALLY LEFT BLANK



FY 19-20 Projected Ending Available Balance All Funds Summary

	Available Balance, FY 17/18	Revenues/Transfers In FY 18/19	Expenditures/Transfers Out FY 18/19	Commitments and Reserves Requirements	Projected Available Balance,	Revenues/Transfers In FY 19/20	Expenditures/Transfers Out FY 19/20	Projected Available Balance,
General Fund								
100 General Fund	\$ 4,660,327	\$ 15,737,926	\$ (16,996,864)	\$ (2,132,414)	\$ 1,268,975	\$ 16,254,142	\$ (17,326,947)	\$ 196,170
401 Fiscal Neutrality	2,299,833	1,497,817	-	-	3,797,650	236,867.00	-	4,034,517
General Fund Total	6,960,160	17,235,743	(16,996,864)	(2,132,414)	5,066,625	16,491,009	(17,326,947)	4,230,687
Special Revenue Funds								
201 AB 3229 COPS Program	94,379	100,000	(100,000)	-	94,379	100,000	(194,379)	-
220 CITYWIDE L&L DIST 83-2	1,539,228	3,205,461	(3,254,993)	(23,628)	1,466,568	1,875,036	(2,422,493)	919,111
221 VICTORIA BY THE BAY L&L	243,412	439,624	(461,898)	(3,560)	217,578	448,158	(470,967)	194,769
222 HERCULES VILLAGE L&L DIST	271,706	172,755	(173,534)	-	270,927	155,030	(149,691)	276,266
223 BAYWOOD ASSESS 04-1 L&L	75,278	190,699	(183,095)	-	82,882	141,368	(138,871)	85,379
224 BAYSIDE ASSESS DIST L&L	58,651	98,283	(93,901)	-	63,033	123,239	(86,987)	99,285
225 ARTERIAL ROADWAYS	49,593	150,787	(200,380)	-	-	301,254	(301,254)	-
231 STORMWATER ASSESSMENT	(74,995)	250,000	(369,996)	-	(194,991)	463,000	(505,662)	(237,653)
241 DIF-GEN PUBLIC FACILITIES	337,539	37,820	(33,170)	-	342,189	145,600	(29,130)	458,659
242 COMMUNITY DEVELOPMENT FND	323,294	18,000	(38,714)	-	302,580	487,500	-	790,080
243 DEVELOPMENT FEE FUND	131,100	-	(30,244)	-	100,856	-	(28,640)	72,216
244 DIF-POLICE FACILITIES	329,017	16,773	-	-	345,790	257,400	(40,000)	563,190
246 DIF-FIRE FACILITIES	-	-	-	-	-	336,700	(336,700)	-
247 DIF-PARK & REC	270,484	-	(89,427)	-	181,057	290,875	-	471,932
249 PUBLIC BENEFIT FEE	406,996	545,200	-	-	952,196	763,750	-	1,715,946
261 DIF-TRAFFIC FACILITIES	202,220	132,208	(268)	-	334,160	195,975	-	530,135
262 STATE GAS TAX FUND	1,179,907	984,487	(1,860,361)	(95,916)	208,117	1,133,219	(1,206,718)	134,618
263 MEASURE "C" STREET FUND	739,250	379,984	(696,432)	(108,853)	313,949	446,711	(717,821)	42,839
264 STMP TRAFFIC IMPACT FUND	(181)	-	-	-	(181)	-	-	-
291 AB 939 - JPA FUND	832,884	175,178	(102,439)	-	905,623	870,675	(214,034)	870,494
521 REGIONAL WATER QUALITY	49,647	200	-	-	49,847	-	-	691,589
Special Revenue Funds Total	7,059,409	6,897,459	(7,688,352)	(231,957)	6,036,559	8,535,490	(6,843,347)	7,728,702
Capital Projects Funds								
300 CITY CAPITAL PROJ-SINGLE	189,996	-	-	-	189,996	38,000	(38,000)	189,996
340 GRANT FUND / STIP / RIP	-	-	-	-	-	-	-	-
345 MEASURE WW/EBRP	-	200,000	(200,000)	-	-	60,000	(60,000)	-
346 CCTA MEAS J EXP PLAN	34,190	60,000	(60,000)	(34,190)	-	576,000	(576,000)	-



FY 19-20 Projected Ending Available Balance All Funds Summary

	Available Balance, FY 17/18	Revenues/Transfers In FY 18/19	Expenditures/Transfers Out FY 18/19	Commitments and Reserves Requirements	Projected Available Balance,	Revenues/Transfers In FY 19/20	Expenditures/Transfers Out FY 19/20	Projected Available Balance,
347 CCTA TLC GRANT	-	104,000	(104,000)	-	-	945,000	(945,000)	-
349 SAFETEA LU	-	-	-	-	-	-	-	-
350 STMP-SUB REG TRANS PROJ	-	1,000,000	(1,000,000)	-	-	750,000	(750,000)	-
352 TRAFFIC CONGEST RELIEF PR	-	-	-	-	-	-	-	-
Capital Projects Funds Total	224,186	1,364,000	(1,364,000)	(34,190)	189,996	2,369,000	(2,369,000)	189,996
Debt Service Funds								
672 2003B DEBT SERVICE PFA	152,954	299	(307,311)	154,058	-	566,910	(566,110)	800
673 2009 DEBT SERVICE PFA	1,628,087	915,264	(915,264)	(1,628,087)	-	916,265	(916,265)	-
383 SUNTRUST LEASE	-	205,099	(207,865)	-	(2,766)	207,865	(205,099)	-
	1,781,041	1,120,662	(1,430,440)	(1,474,029)	(2,766)	1,691,040	(1,687,474)	800
Enterprise Funds								
420 SEWER FUND	22,555,349	5,933,890	(12,477,067)	(743,491)	15,268,681	6,683,662	(12,097,144)	9,855,199
Internal Service Funds								
450 VEHICLE REPLACEMENT FUND	728,594	124,000	(140,156)	-	712,438	161,659	(252,000)	622,097
460 EQUIPMENT REPLACEMENT FND	705,665	888,380	(1,024,984)	-	569,061	976,876	(960,885)	585,052
470 FACILITY MAINTENANCE FUND	(122,405)	682,086	(689,367)	-	(129,686)	802,721	(727,730)	(54,695)
Internal Service Funds Total	1,311,854	1,694,466	(1,854,507)	-	1,151,813	1,941,256	(1,940,615)	1,152,454
Agency Funds								
380 ASSMT. DIST 91-1 DEBT SVC	162,772	-	(162,772)	-	-	-	-	-
381 ASSMT. DIST 01-1 DEBT SVC	366,131	3,554	(359,001)	-	10,684	-	-	10,684
382 ASSMT DIST 05-01 DEBT SVC	236,537	435,300	(426,077)	-	245,760	299,800	(421,883)	123,677
387 WATER QUALITY RET BASIN	42,148	20,000	(20,000)	-	42,148	44,000	(44,000)	42,148
501 TAYLOR WOODROW MAINT LMOD	67,425	200	-	-	67,625	-	-	67,625
511 GASB 45 OPEB LIABILITY	-	200,000	(253,500)	-	(53,500)	208,000	(54,500)	100,000
531 HERCULES COMM LIBRARY FND	113	-	-	-	113	-	-	113



FY 19-20 Projected Ending Available Balance All Funds Summary

535 HERCULES/PINOLE WWTP PLAN
730 HERCULES GOLF CLUB

Agency Funds Total

Totals

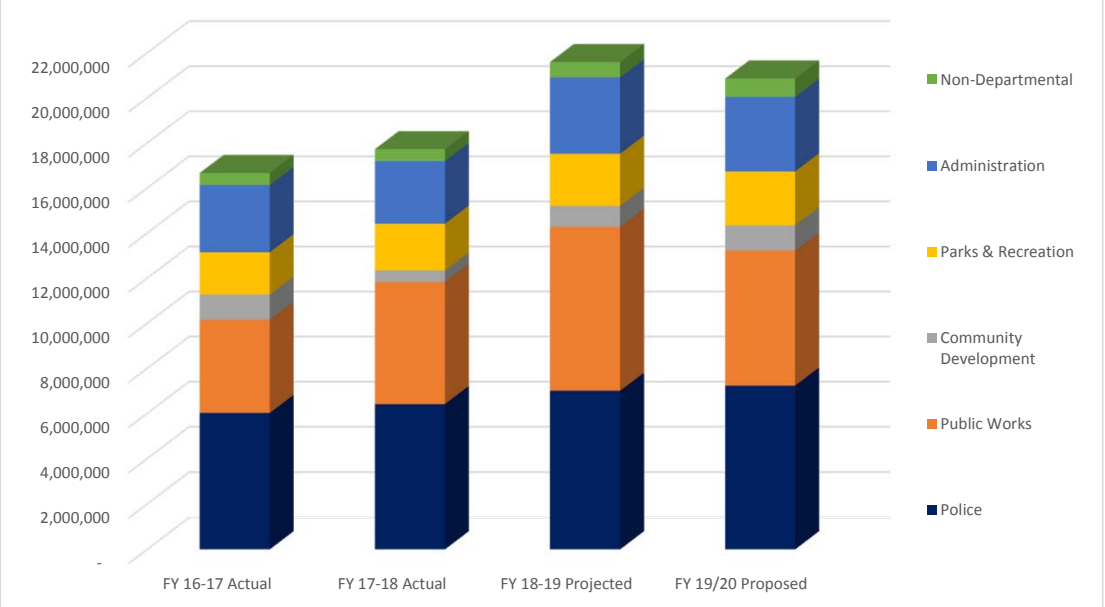
Available Balance, FY 17/18	Revenues/ Transfers In FY 18/19	Expenditures/ Transfers Out FY 18/19	Commitments and Reserves Requirements	Projected Available Balance,	Revenues/ Transfers In FY 19/20	Expenditures/ Transfers Out FY 19/20	Projected Available Balance,
(10,880)	10,880	-	-	-	-	-	-
33,620	-	(11,000)	-	22,620	-	(10,000)	12,620
897,866	669,934	(1,232,350)	-	335,450	551,800	(530,383)	356,867
<u>\$ 38,490,032</u>	<u>\$ 33,418,337</u>	<u>\$ (43,043,580)</u>	<u>\$ (4,616,081)</u>	<u>\$ 24,248,708</u>	<u>\$ 38,026,390</u>	<u>\$ (42,794,910)</u>	<u>\$ 19,480,188</u>

THIS PAGE INTENTIONALLY LEFT BLANK



City-wide Budget Expenditures

Expenditure Trends



Expenditures By Department

	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Proposed
Operations				
Police	\$ 6,021,830	\$ 6,414,593	\$ 7,002,809	\$ 7,233,907
Public Works	4,137,208	5,420,847	7,278,511	5,997,407
Community Development	1,107,572	505,762	925,269	1,110,573
Parks & Recreation	1,883,159	2,076,523	2,314,299	2,397,149
Administration	2,981,391	2,773,840	3,391,229	3,303,790
Non-Departmental	537,918	534,912	680,633	816,856
	16,669,078	17,726,477	21,592,750	20,859,682
Capital and Debt				
Capital Projects	7,937,802	1,262,294	2,473,000	2,369,000
Debt Service	1,789,732	1,887,968	1,630,440	1,887,474
Enterprise				
Sewer	12,990,533	12,382,402	12,201,187	12,097,144
Net City Budget	39,387,145	33,259,141	37,897,377	37,213,300
Internal Charges				
Internal Service Funds	1,287,100	1,413,237	1,850,974	1,940,615
Transfers	2,319,685	9,484,125	2,509,115	2,035,096
	3,606,785	10,897,362	4,360,089	3,975,711
Total City Budget	\$ 42,993,930	\$ 44,156,503	\$ 42,257,466	\$ 41,189,011
Successor Agency	7,054,284	6,437,960	7,292,816	8,280,952
Total Organization	\$ 50,048,214	\$ 50,594,463	\$ 49,550,282	\$ 49,469,963

THIS PAGE INTENTIONALLY LEFT BLANK



City-wide Budget Transfers

Transferred From (Sender)		Transferred To (Receiver)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Fund Name	Fund No.	Fund Name	Fund No.				
General Fund	100	OPEB Liability	511	\$ 50,000	\$ 50,000	\$ 200,000	\$ 108,000
General Fund	100	Stormwater Assessment	231		71,387	71,387	
General Fund	100	Fiscal Neutrality	401		123,683	1,497,817	
General Fund	100	Sun Trust Lease	383				205,099
General Fund	100	2003B Debt Service PFA	672				566,110
General Fund	100	Fiscal Neutrality	401				236,867
General Fund	100	Retiree Optional Benefits	511				100,000
General Fund	100	Capital Projects	300				28,000
AB 3229 COPS Program	201	General Fund	100	100,000	100,000	100,000	194,379
Landscape & Lighting District 83-2	220	Arterial Roadways	225		162,306	198,980	238,714
Landscape & Lighting District Victoria by the Bay 2002-1	221	Arterial Roadways	225		16,011	20,730	24,960
Landscape & Lighting District Hercules Village 2002-2	222	Arterial Roadways	225		2,082	2,536	3,524
Landscape & Lighting District Baywood 2004-1	223	Arterial Roadways	225		2,106	2,406	2,835
Landscape & Lighting District Bayside 2005-1	224	Arterial Roadways	225		2,240	11,058	13,145
Stormwater Assessment	231	General Fund	100				
State Gas Tax	262	Landscape & Lighting District 83-2	220		41,586	94,187	71,387
State Gas Tax	262	Landscape & Lighting District Victoria by the Bay 2002-1	221				
State Gas Tax	262	Landscape & Lighting District Hercules Village 2002-2	222			9,451	
State Gas Tax	262	Landscape & Lighting District Baywood 2004-1	223			4,250	
State Gas Tax	262	Landscape & Lighting District Bayside 2005-1	224			3,398	
State Gas Tax	262	Arterial Roadways	225			2,502	9,038
Measure "C" Street Fund	263	Landscape & Lighting District 83-2	220		41,586		
Measure "C" Street Fund	263	Arterial Roadways	225				9,038
Solid Waste and Recycling	291	Stormwater Assessment	231				
Grants	295	State Gas Tax	262	1,735,000			214,000
Capital Projects	311	Grants	295		8,600,000		



City-wide Budget Transfers

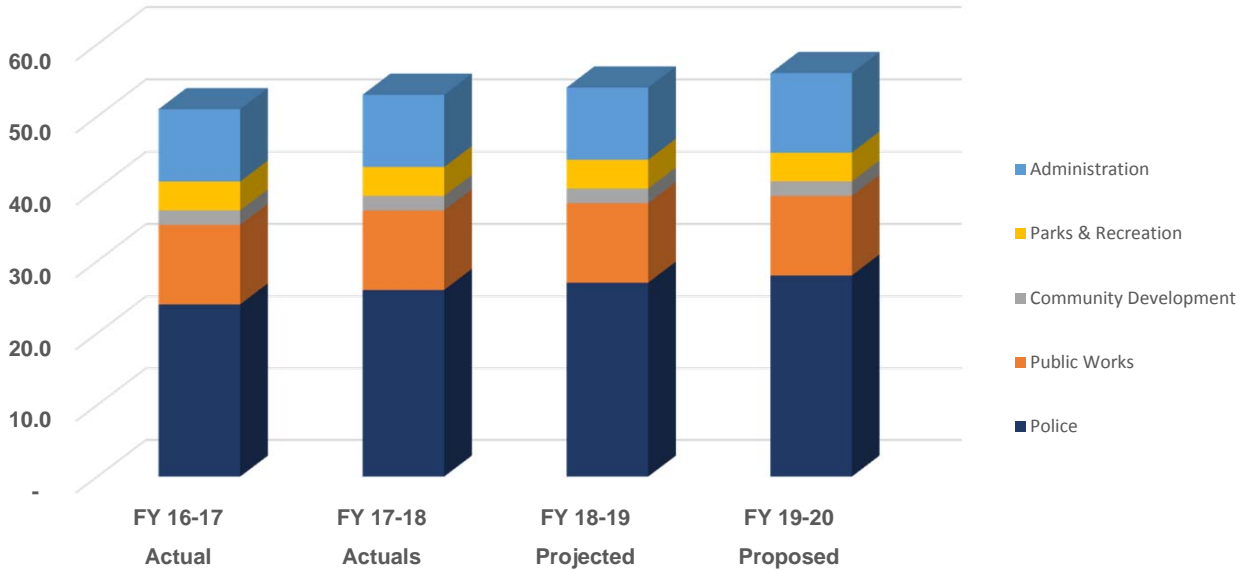
	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
\$ 2,319,685	\$ 9,484,125	\$ 2,509,115	\$ 2,035,096	

Transferred From (Sender)		Transferred To (Receiver)	
Fund Name	Fund No.	Fund Name	Fund No.
Sewer	420	2010 Debt Service Wastewater Treatment Plant	675
Sewer	420	Hercules/Pinole WWTP Plan	535
Facility Maintenance	470	Transit Fund - WestCat	720
Successor Agency	620	General Fund	100
Successor Agency	630	2003B Debt Service PFA	672
WCCIWMA Operating Fund	700	Household Hazardous Waste	702
Household Hazardous Waste	702	WCCIWMA Operating Fund	700
Hercules Golf Club	730	General Fund	100
Hercules Golf Club	730	Capital Projects	300



Authorized Full-Time and Part-time Positions By Classification Within Department

FTE Trends



Personnel by Department

	FY 16-17 Actual	FY 17-18 Actuals	FY 18-19 Projected	FY 19-20 Proposed
<u>Police</u>				
Chief of Police	1.0	1.0	1.0	1.0
Police Commander	1.0	1.0	1.0	1.0
Police Sergeant	5.0	5.0	5.0	6.0
Police Officer	14.0	16.0	16.0	16.0
Police Officer Trainee			1.0	1.0
Police Support Specialist	1.0	1.0	2.0	2.0
Parking Enforcement Officer	1.0	1.0		
Administrative Specialist	1.0	1.0	1.0	1.0
	24.0	26.0	27.0	28.0
<u>Public Works</u>				
Public Works Director	1.0	1.0	1.0	1.0
Public Works Superintendent	1.0	1.0	1.0	1.0
Assistant Engineer	1.0	1.0	1.0	1.0
Maintenance Worker I	4.0	4.0	4.0	4.0
Maintenance Worker II	4.0	4.0	4.0	4.0
	11.0	11.0	11.0	11.0
<u>Community Development</u>				
Planning Director	1.0	1.0	1.0	1.0
Permit Technician	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0
<u>Parks & Recreation</u>				
Parks & Recreation Director	1.0	1.0	1.0	1.0
Recreation Manager	1.0	1.0	1.0	1.0
Recreation Coordinator	2.0	2.0	2.0	2.0
	4.0	4.0	4.0	4.0



Authorized Full-Time and Part-time Positions By Classification Within Department

Administration

City Manager	1.0	1.0	1.0	1.0
Administrative Services Director	1.0	1.0	1.0	1.0
Finance Director	1.0	1.0	1.0	1.0
Management Analyst				1.0
Cable/Communications Technician	1.0	1.0	1.0	1.0
Information Systems Administrator	1.0	1.0	1.0	1.0
Senior Clerk	1.0	1.0	1.0	1.0
Human Resources Specialist	1.0	1.0	1.0	1.0
Senior Accountant	1.0	1.0	1.0	1.0
Accounting Technician II	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0
	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>11.0</u>
Total City-wide FTE Count	<u>51.0</u>	<u>53.0</u>	<u>54.0</u>	<u>56.0</u>



FY 19-20 Proposed Budget General Fund - Available Cash Balance Calculation

	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Projections
Beginning fund balance, as reported in CAFR	\$ 39,390,220	\$ 41,694,932	\$ 44,315,832
Annual operating results, including One-time	2,304,712	2,620,900	(1,893,535)
Non-spendable (Due from Private Purpose Trust Fund)	(28,357,185)	(27,787,637)	(27,787,637)
Exclude Current Year Assets other than cash	(2,792,522)	(2,870,233)	(1,917,962)
Negative cash borrowing	(3,870,358)	(2,716,704)	(3,851,053)
Increase contribution to Pension Section 115 Trust	(65)	(496,822)	(1,496,822)
Increase contribution to OPEB			(200,000)
Other reserve changes (encumbrances, prepaid)	(26,475)	(97,224)	(97,224)
Reserve for Economic Uncertainty (25% target)	(2,176,150)	(2,299,833)	(3,797,650)
General Fund Working Cash	4,472,177	8,047,379	3,273,949
Reserves and Carryovers			
Reserve for Earthquake Insurance Deductible	(500,000)	(500,000)	(500,000)
Reserve for Capital Projects	(350,000)	(350,000)	(450,000)
Reserve for Planning	(550,371)	(629,074)	(699,174)
Reserve for Building	-	(21,800)	(21,800)
Reserve for Reusable Bags (remaining)	(19,000)	(19,000)	(19,000)
Reserve for PEG Fees	-	(70,000)	(70,000)
Decision Packages Carryover	(609,930)	(1,797,178)	(245,000)
General Fund Reserves and Carryovers	(2,029,301)	(3,387,052)	(2,004,974)
Ending available cash balance	\$ 2,442,876	\$ 4,660,327	\$ 1,268,975

THIS PAGE INTENTIONALLY LEFT BLANK

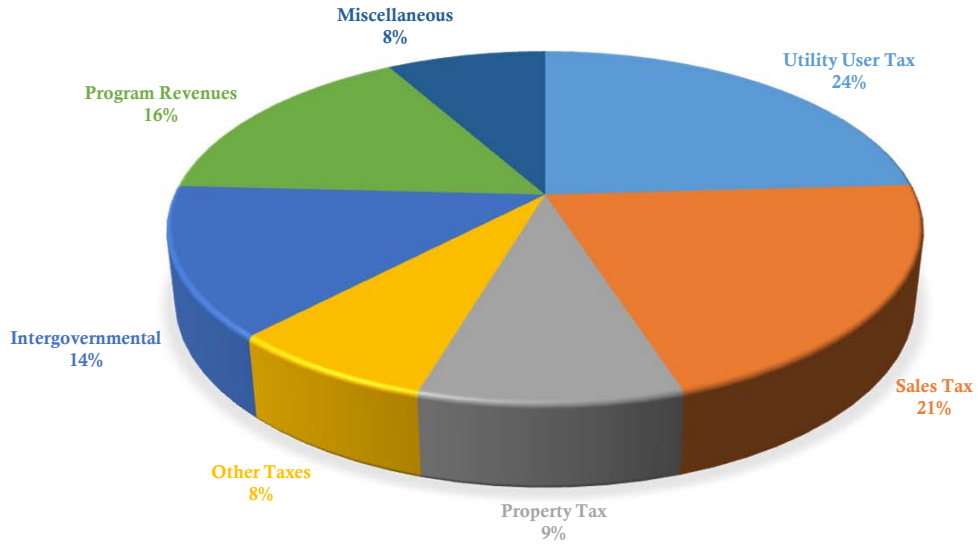


FY 19-20 Proposed Budget General Fund - Budget Summary

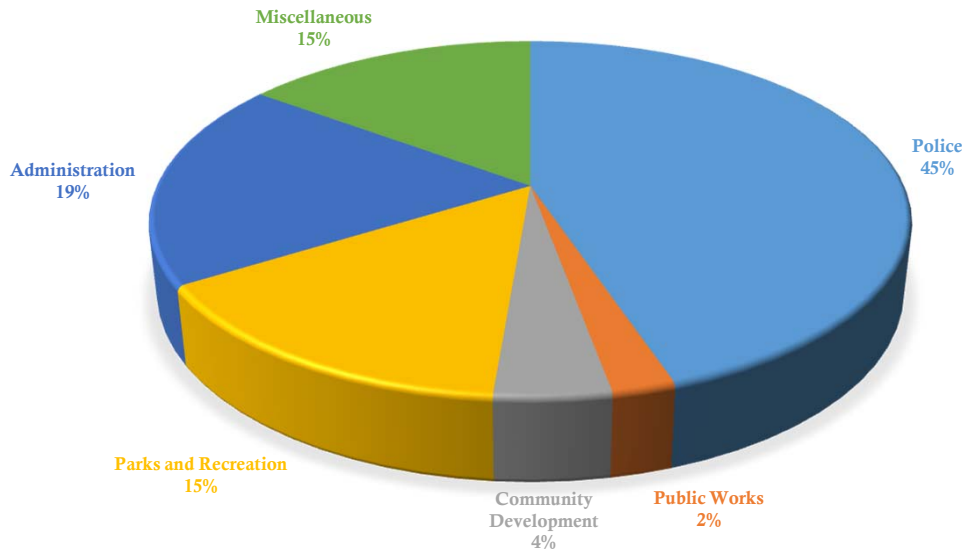
	FY 16/17	FY 17/18	FY 18/19	FY 18/19	FY 19/20	FY 19/20
	Actuals	Actuals	Mid-Year Updated	Projections	Baseline Budget	Proposed Budget (with Addendum and Decision Packages)
Beginning Available Balance			\$ 4,660,327	\$ 4,660,327	\$ 1,268,975	\$ 1,268,975
Revenues						
Taxes	9,333,927	9,497,820	9,489,838	9,489,838	9,434,100	9,434,100
Increase in tax revenues on new developments					125,867	190,867
Intergovernmental	2,227,808	2,314,222	1,866,203	1,866,203	2,104,400	2,104,400
Fines & Forfeitures	47,824	48,579	35,000	35,000	35,000	35,000
Program Revenues	2,736,135	3,820,655	2,434,995	2,434,995	2,467,410	2,547,410
Use of Money & Property	237,325	405,093	332,010	332,010	335,000	335,000
Cost allocated to other funds	276,501	404,587	805,880	805,880	617,599	617,599
Transfers In	100,000	100,000	100,000	100,000	265,766	265,766
	<u>14,959,520</u>	<u>16,590,956</u>	<u>15,063,926</u>	<u>15,063,926</u>	<u>15,385,142</u>	<u>15,530,142</u>
Expenditures						
Police	6,021,830	6,414,593	6,603,729	7,002,809	7,233,907	7,233,907
Public Works	213,999	473,545	338,027	333,919	369,584	369,584
Community Development	512,151	438,620	707,924	733,446	677,339	677,339
Parks and Recreation	1,883,159	2,076,523	2,236,790	2,314,299	2,397,149	2,397,149
City Council	189,397	211,301	340,316	342,344	333,602	333,602
City Manager	260,011	269,758	367,953	376,598	382,458	382,458
Legal	398,516	400,574	350,000	350,000	360,000	360,000
Administrative Services	477,252	671,372	691,337	766,266	884,951	884,951
Finance	1,160,532	879,733	1,282,013	1,312,294	1,093,697	1,093,697
Workers Comp/General Liability	667,710	699,134	866,510	821,921	992,604	1,012,604
Non-Department	870,251	1,363,516	1,341,361	772,064	260,000	260,000
On-Going Decision Packages				-	-	273,569
Transfers Out	-	71,387	163,387	163,387	879,209	879,209
	<u>12,654,808</u>	<u>13,970,056</u>	<u>15,289,347</u>	<u>15,289,347</u>	<u>15,864,500</u>	<u>16,158,069</u>
Net Annual Activity						
Baseline Operations	\$ 2,304,712	\$ 2,620,900	\$ (225,421)	\$ (225,421)	(479,358)	(627,927)
One-time Revenues: Successor Agency Administration			265,000	265,000	135,000	135,000
One-time Revenues: RPTTF City Pass-Through				409,000	389,000	389,000
One-time Revenues: Sales Tax					200,000	200,000
One-time: City Manager Contract						(44,000)
One-time: File Server with Drives (Paid for by Peg Fees)						(9,300)
Increase Fiscal neutrality reserve			(1,497,817)	(1,497,817)		(236,867)
OPEB Trust Contribution			(200,000)	(200,000)		(100,000)
Pension Contribution (Section 115 Trust)			(1,000,000)	(1,000,000)		(250,000)
One-time Decision Packages			(1,142,114)	(1,142,114)		(528,711)
Ending Available Balance			\$ 859,975	\$ 1,268,975	\$ 1,513,617	\$ 196,170
General Fund Operating Reserve						
Reserve	2,176,150	2,176,150	2,299,833	2,299,833	3,797,650	3,797,650
Deposit		123,683	1,497,817	1,497,817	-	236,867
Draw on reserve	-					
Reserve balance	<u>2,176,150</u>	<u>2,299,833</u>	<u>3,797,650</u>	<u>3,797,650</u>	<u>3,797,650</u>	<u>4,034,517</u>
% of Expenditures	17%	16%	25%	25%	24%	25%

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF HERCULES
GENERAL FUND REVENUES
FY 2019-20 ANNUAL BUDGET**



**CITY OF HERCULES
GENERAL FUND EXPENDITURES BY DEPARTMENT
FY 2019-20 ANNUAL BUDGET**



THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF HERCULES
GENERAL FUND
NET ACTIVITY**



THIS PAGE INTENTIONALLY LEFT BLANK

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Revenue Account	100-0000-310.00-00	TAXES / TRANSIENT OCCUPANCY TAX	(8,128.45)	(9,651.19)	(9,180.00)	(9,500.00)
Revenue Account	100-0000-311.10-00	PROPERTY TAXES / SECURED PROP TAX	(1,110,268.36)	(1,173,625.92)	(1,250,283.00)	(1,275,000.00)
Revenue Account	100-0000-311.20-00	PROPERTY TAXES / UNSECURED PROP TAX	(24,131.33)	(33,572.32)	(51,000.00)	(52,000.00)
Revenue Account	100-0000-311.30-00	PROPERTY TAXES / PRIOR YR SECURED/UNSECURD	2,196.30	3,764.29	7,503.00	8,000.00
Revenue Account	100-0000-311.40-00	PROPERTY TAXES / SUPPLMNTL-SECURD PROPTX	(45,709.21)	(39,682.09)	(30,000.00)	(31,000.00)
Revenue Account	100-0000-311.44-00	PROPERTY TAXES / PROPERTY TAX ADMIN COSTS	9,225.00	9,976.00	10,022.00	10,000.00
Revenue Account	100-0000-311.50-00	PROPERTY TAXES / PROPERTY TAX	-	-	(409,000.00)	(389,000.00)
Revenue Account	100-0000-311.50-02	PROPERTY TAX / GARBAGE LIENS/ASSMTS	(109,971.82)	(91,412.87)	(127,500.00)	(130,000.00)
Revenue Account	100-0000-312.00-00	TAXES / SALES AND USE TAX	(1,942,854.47)	(1,941,492.06)	(1,982,995.00)	(2,051,149.00)
Revenue Account	100-0000-312.10-00	SALES AND USE TAX / SALES TAX-PROP 172/SB 509	(125,912.47)	(145,876.19)	(148,000.00)	(156,000.00)
Revenue Account	100-0000-312.20-00	SALES AND USE TAX / PROP 57/ TRIPLE FLIP	(292,043.79)	8,352.40	-	-
Revenue Account	100-0000-312.30-00	SALES AND USE TAX / MEASURE O	(963,995.80)	(1,127,079.46)	(1,146,780.00)	(1,170,000.00)
Revenue Account	100-0000-315.00-00	TAXES / DOCU TRANSFER TAX	(136,467.44)	(123,134.29)	(120,572.00)	(123,000.00)
Revenue Account	100-0000-316.00-00	TAXES / BUSINESS LICENSE FEES	(131,240.07)	(185,626.71)	(191,125.00)	(197,000.00)
Revenue Account	100-0000-316.20-00	BUSINESS LICENSE FEES / CASP FEE	-	(2,083.60)	(3,000.00)	(3,000.00)
Revenue Account	100-0000-318.10-00	FRANCHISE / GAS	(35,447.30)	(45,850.30)	(33,111.00)	(34,585.00)
Revenue Account	100-0000-318.20-00	FRANCHISE / ELECTRIC	(64,289.27)	(70,542.66)	(65,274.00)	(68,153.00)
Revenue Account	100-0000-318.30-00	FRANCHISE / CABLE	(387,299.13)	(363,909.96)	(360,000.00)	(374,598.00)
Revenue Account	100-0000-318.35-00	FRANCHISE / 1% PEG	(72,799.13)	(72,782.01)	(70,000.00)	(71,000.00)
Revenue Account	100-0000-318.40-00	FRANCHISE / GARBAGE	(318,739.63)	(309,861.09)	(286,662.00)	(297,065.00)
Revenue Account	100-0000-319.00-00	TAXES / UTILITY USERS TAX	-	(141,610.37)	-	-
Revenue Account	100-0000-319.10-00	UTILITY USERS TAX / GAS UUT	(411,680.55)	(374,213.16)	(350,456.00)	(363,192.00)
Revenue Account	100-0000-319.20-00	UTILITY USERS TAX / ELECTRICITY UUT	(1,251,068.90)	(1,249,989.90)	(1,249,989.00)	(1,297,086.00)
Revenue Account	100-0000-319.30-00	UTILITY USERS TAX / TELEPHONE UUT	(959,669.52)	(883,171.76)	(978,644.00)	(1,015,892.00)
Revenue Account	100-0000-319.40-00	UTILITY USERS TAX / WATER UUT	(480,196.82)	(571,585.75)	(556,708.00)	(577,837.00)
Revenue Account	100-0000-319.50-00	UTILITY USERS TAX / CABLE UUT	(500,576.98)	(562,080.76)	(496,084.00)	(514,765.00)
Revenue Account	100-0000-321.10-00	STATE/COUNTY / MOTOR VEHICLE IN LIEU	(2,211.98)	(13,514.87)	(10,502.00)	(12,600.00)
Revenue Account	100-0000-321.10-01	MOTOR VEHICLE IN LIEU / VLF SWAP	(1,776,802.00)	(1,897,812.00)	(1,762,701.00)	(2,009,145.00)
Revenue Account	100-0000-321.35-00	STATE/COUNTY / VEHICLE ABATEMENT FEES	(42,418.49)	(69,560.45)	(35,000.00)	(50,000.00)
Revenue Account	100-0000-321.40-00	STATE/COUNTY / HOMEOWNRS PROP TAX RELIEF	(13,056.54)	(15,287.73)	-	(25,000.00)
Revenue Account	100-0000-321.60-00	STATE/COUNTY / POST RECOVERY	(1,330.85)	(2,804.84)	-	(5,800.00)
Revenue Account	100-0000-321.85-00	STATE/COUNTY / BULLE/PROOF VEST GRANT	(2,653.76)	(3,359.29)	(2,000.00)	(2,000.00)
Revenue Account	100-0000-321.90-00	STATE/COUNTY / SB90 MANDATED COSTS REIMB	-	-	(26,000.00)	-
Revenue Account	100-0000-321.91-00	STATE/COUNTY / ASSET SEIZURE	-	(311,882.32)	(30,000.00)	(31,000.00)
Revenue Account	100-0000-332.03-00	ENGINEERING FEES / ENCROACHMENT FEES	-	(46,886.25)	-	-
Revenue Account	100-0000-342.00-00	FINES & FORFEITURES / VEHICLE CODE FINES	(47,823.75)	(48,579.30)	(35,000.00)	(35,000.00)
Revenue Account	100-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(56,352.06)	(229,132.71)	(185,130.00)	(155,000.00)
Revenue Account	100-0000-351.02-00	INTEREST INCOME / INVEST-UNREALZD GAIN/LOSS	-	1,719.74	-	-
Revenue Account	100-0000-352.01-02	CELL TOWER / NEXTEL	(6,447.01)	-	-	-
Revenue Account	100-0000-352.01-03	CELL TOWER / T MOBILE USA	(65,786.48)	(58,065.18)	(26,197.00)	(50,000.00)
Revenue Account	100-0000-352.01-04	CELL TOWER / AT&T	(24,934.92)	(35,289.26)	(26,982.00)	(40,000.00)
Revenue Account	100-0000-352.01-05	CELL TOWER / III CIVIC DR.	(35,648.47)	(44,790.81)	(18,914.00)	(20,000.00)
Revenue Account	100-0000-352.01-06	CELL TOWER / TURQUOISE	-	-	(36,537.00)	(30,000.00)
Revenue Account	100-0000-354.10-00	SALE OF PROPERTY / PG&E S-404 FRANKLIN CVN	(3,500.00)	-	-	-
Revenue Account	100-0000-355.07-00	LEASE PAYMENT / CAFE LEILA	(31,825.00)	(39,535.00)	(38,250.00)	(40,000.00)
Revenue Account	100-0000-392.00-00	MISCELLANEOUS REVENUE / PRIOR YEAR ADJUSTMENTS	-	(548,087.27)	-	-
Revenue Account	100-0000-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	222,570.73	(50,872.91)	(293,781.00)	(39,000.00)
Revenue Account	100-0000-395.01-00	MISCELLANEOUS REVENUE / RETURNED CHECK FEES	(180.00)	(36.00)	(184.00)	(200.00)
Revenue Account	100-0000-395.04-02	ADMINISTRATION REVENUE / WCCIWA ADMIN REIMB	(20,768.99)	(6,975.22)	-	-
Revenue Account	100-0000-395.07-00	MISCELLANEOUS REVENUE / MAYOR'S CONFERENCE	-	50.00	(5,000.00)	-
Revenue Account	100-0000-395.08-00	MISCELLANEOUS REVENUE / MISC. DONATIONS	(3,500.00)	-	-	-
Revenue Account	100-0000-399.00-00	MISC REIMBURSEMENTS	-	-	-	(83,893.00)

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Revenue Account	100-0000-399.22-00	MISC REIMBURSEMENTS / L&L-ADMIN	(84,732.00)	(87,269.00)	(168,909.00)	(135,202.00)
Revenue Account	100-0000-399.22-10	L&L-ADMIN / L&L-ADMIN	(5,080.00)	(5,232.00)	(28,048.00)	(25,487.00)
Revenue Account	100-0000-399.22-20	L&L-ADMIN / L&L-ADMIN	(1,385.00)	(1,426.00)	(14,083.00)	(10,966.00)
Revenue Account	100-0000-399.22-30	L&L-ADMIN / L&L-ADMIN	(489.00)	(503.00)	(14,295.00)	(10,549.00)
Revenue Account	100-0000-399.22-40	L&L-ADMIN / L&L-ADMIN	(3,144.00)	(3,238.00)	(12,284.00)	(7,523.00)
Revenue Account	100-0000-399.22-50	MISC REIMBURSEMENTS / ARTERIAL ROADWAYS				(5,504.00)
Revenue Account	100-0000-399.23-10	MISC REIMBURSEMENTS / STORM-ADMIN	(16,761.00)	(17,263.00)	-	(29,616.00)
Revenue Account	100-0000-399.24-10	ADMIN / ALLOCATION	-	-	(7,080.00)	(3,458.00)
Revenue Account	100-0000-399.24-20	ADMIN / ALLOCATION	-	-	(1,093.00)	-
Revenue Account	100-0000-399.24-30	ADMIN / ALLOCATION	-	-	(4,154.00)	(2,968.00)
Revenue Account	100-0000-399.24-70	ADMIN / ALLOCATION	-	-	(3,188.00)	-
Revenue Account	100-0000-399.26-10	MISC REIMBURSEMENTS / ALLOCATION	-	-	(268.00)	-
Revenue Account	100-0000-399.26-20	MISC REIMBURSEMENTS / GAS TAX-ADMIN	(27,487.00)	(28,311.00)	(50,822.00)	(38,433.00)
Revenue Account	100-0000-399.26-30	MISC REIMBURSEMENTS / MEASURE J/C-ADMIN	(11,436.00)	(11,779.00)	(34,235.00)	(29,395.00)
Revenue Account	100-0000-399.29-10	ADMIN / ALLOCATION	-	-	(2,439.00)	(34.00)
Revenue Account	100-0000-399.38-10	ADMIN / ALLOCATION	-	-	(562.00)	-
Revenue Account	100-0000-399.38-20	ADMIN / ALLOCATION	-	-	(5,642.00)	-
Revenue Account	100-0000-399.38-30	ADMIN / ALLOCATION	-	-	(2,767.00)	-
Revenue Account	100-0000-399.42-00	MISC REIMBURSEMENTS / SEWER-ADMIN	(126,050.00)	(129,831.00)	(355,873.00)	(204,241.00)
Revenue Account	100-0000-399.46-00	MISC REIMBURSEMENTS / IT-ADMIN	(23,351.00)	(24,051.00)	(18,038.00)	(30,330.00)
Revenue Account	100-0000-399.47-00	MISC REIMBURSEMENTS / FAC MAINT-ADMIN	(22,473.00)	(26,747.00)	(17,360.00)	-
Revenue Account	100-0000-399.67-20	ADMIN / ALLOCATION	-	-	(7,551.00)	-
Revenue Account	100-0000-399.67-30	ADMIN / ALLOCATION	-	-	(12,224.00)	-
Revenue Account	100-0000-490.20-10	GO DEBT FUND / AB 3229 COPS GRANT	(100,000.00)	(100,000.00)	(100,000.00)	(194,379.00)
Revenue Account	100-0000-490.23-00	TRANSFERS IN / TRANSFERS IN FM			-	(71,387.00)
Revenue Account	100-0000-490.63-00	TRANSFERS IN / RDA CAPITAL FUND	(21,899.25)		-	-
Revenue Account	100-0000-490.73-00	TRANSFERS IN / GOLF COURSE	(10,000.00)	(10,000.00)	(11,000.00)	-
Revenue Account	100-4010-395.07-00	MISCELLANEOUS REVENUE / MAYOR'S CONFERENCE	(4,950.00)		-	(4,000.00)
Revenue Account	100-4420-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	(6,117.52)	(4,550.18)	(9,670.00)	(5,187.00)
Revenue Account	100-4420-395.13-00	MISCELLANEOUS REVENUE / 5% IMAGING FEE		(133.20)	-	(500.00)
Revenue Account	100-4424-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	(15,000.00)	(3,732.80)	(4,848.00)	-
Revenue Account	100-4625-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE		-	-	(135,000.00)
Revenue Account	100-5160-361.01-00	POLICE SERVICES / SPECIAL P.D SVCS/DUI FEES	(5,138.37)	(3,744.53)	(5,000.00)	(41,360.00)
Revenue Account	100-5160-361.02-00	POLICE SERVICES / FALSE ALARMS	(11,545.63)	(9,200.15)	(10,000.00)	(10,340.00)
Revenue Account	100-5160-361.06-00	POLICE SERVICES / UNCLAIMED PROPERTY	-	(23.03)	-	-
Revenue Account	100-5160-361.07-00	POLICE SERVICES / LIVESCAN FINGERPRINTING	(8,450.44)	(6,021.20)	(5,000.00)	(6,204.00)
Revenue Account	100-5160-361.08-00	POLICE SERVICES / OFFICER TIME REIMB	(320,000.00)	(320,000.00)	(360,000.00)	(379,478.00)
Revenue Account	100-5160-361.09-00	POLICE SERVICES / TOWED VEHICLE RELEASE FEE	(28,149.84)	(29,395.30)	(22,500.00)	(23,782.00)
Revenue Account	100-5160-361.11-00	POLICE SERVICES / PARKING FINES	(29,936.90)	(56,318.69)	(50,000.00)	(52,734.00)
Revenue Account	100-5160-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	(602,500.00)		-	-
Revenue Account	100-5164-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	-	(998.19)	-	-
Revenue Account	100-5235-362.04-00	PLANNING SERVICES / STAFF SERVICES	(166,150.76)	(185,164.54)	-	-
Revenue Account	100-5235-362.05-01	CURRENT PLANNING / USE PERMITS	(11,301.68)	(33,526.39)	(10,000.00)	(10,340.00)
Revenue Account	100-5235-362.05-02	CURRENT PLANNING / DESIGN	(7,945.55)	(6,272.79)	(8,000.00)	-
Revenue Account	100-5235-362.16-00	PLANNING SERVICES / PARKING PERMITS	-	(4,250.00)	(2,250.00)	(2,250.00)
Revenue Account	100-5235-395.04-21	ADMINISTRATION REVENUE / 20% ADMIN FEE		-	(58,000.00)	(53,316.00)
Revenue Account	100-5238-331.01-00	BUILDING FEES / BUILDING FEES	(79,213.16)	(145,436.94)	(63,800.00)	(64,625.00)
Revenue Account	100-5238-331.02-00	BUILDING FEES / ELECTRICAL FEES	(29,920.79)	(57,150.01)	(24,000.00)	(24,299.00)
Revenue Account	100-5238-331.03-00	BUILDING FEES / MECHANICAL FEES	(20,174.24)	(49,180.16)	(12,500.00)	(24,299.00)
Revenue Account	100-5238-331.04-00	BUILDING FEES / PLUMBING FEES	(28,942.51)	(53,618.49)	(24,000.00)	(23,782.00)
Revenue Account	100-5238-331.05-00	BUILDING FEES / INSPECTION FEES		(600.00)	-	-
Revenue Account	100-5238-331.06-00	BUILDING FEES / INSULATION FEES	(1,862.92)		-	-
Revenue Account	100-5238-331.08-00	REVENUE FEES / PLAN CHECK FEES	(4,637.30)	(1,293.55)	-	-
Revenue Account	100-5238-331.10-00	BUILDING FEES / FILING FEES	(975.00)	(375.00)	-	-

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Revenue Account	100-5238-331.12-00	BUILDING FEES / SEISMIC FEES	-	(18.16)	-	-
Revenue Account	100-5238-331.16-00	BUILDING FEES / GREEN BLDG STDS	(49.00)	(17.00)	-	-
Revenue Account	100-5238-331.17-00	BUILDING FEES / GENERAL PLAN UPDATE FEE	(196,440.45)	(327,371.27)	(70,100.00)	(19,542.00)
Revenue Account	100-5238-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	-	(48,009.00)	-	-
Revenue Account	100-5238-395.04-19	ADMINISTRATION REVENUE / BLDG DIV TRAINING FUND	(61,648.00)	(99,042.00)	(21,800.00)	(5,888.00)
Revenue Account	100-5432-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	-	(104.06)	-	(150.00)
Revenue Account	100-5435-332.01-00	ENGINEERING FEES / SUBDIVISION FEES	(1,798.00)	-	-	(4,136.00)
Revenue Account	100-5435-332.02-00	ENGINEERING FEES / GRADING PERMIT FEES	-	(9,798.00)	-	(10,340.00)
Revenue Account	100-5435-332.03-00	ENGINEERING FEES / ENCROACHMENT FEES	(1,076.37)	(30,590.00)	(20,000.00)	(31,020.00)
Revenue Account	100-5435-332.15-00	ENGINEERING FEES / MISCELLANEOUS FEES	(25.00)	(75.00)	-	(259.00)
Revenue Account	100-5435-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	(1,490.97)	-	(1,000.00)	(500.00)
Revenue Account	100-5501-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	(12,953.00)	(13,000.00)	(13,000.00)	(13,000.00)
Revenue Account	100-5510-364.01-03	RECREATION SERVICES / NSF FEE REVENUE	(540.00)	(468.00)	(510.00)	(350.00)
Revenue Account	100-5510-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	(29,017.03)	(31,007.29)	(31,717.00)	(17,578.00)
Revenue Account	100-5512-364.41-00	RECREATION SERVICES / FACILITIES RENTAL	(215,725.33)	(212,430.53)	(185,000.00)	(206,800.00)
Revenue Account	100-5512-364.42-00	RECREATION SERVICES / NGBRHD CTRS-LIABILITY INS.	(35,456.00)	(36,976.75)	(36,500.00)	(38,258.00)
Revenue Account	100-5512-364.45-00	RECREATION SERVICES / SECURITY GUARDS	(13,432.00)	(15,403.00)	(12,600.00)	(13,442.00)
Revenue Account	100-5513-364.31-00	RECREATION SERVICES / DAY CAMP	(119,761.08)	(126,135.25)	(100,000.00)	(124,080.00)
Revenue Account	100-5514-364.31-00	RECREATION SERVICES / DAY CAMP	120.00	(217.00)	-	-
Revenue Account	100-5516-364.32-00	RECREATION SERVICES / CHILD CARE	(119,149.91)	(170,543.37)	(125,000.00)	(134,420.00)
Revenue Account	100-5517-364.32-00	RECREATION SERVICES / CHILD CARE	(174,706.40)	(221,065.49)	(190,000.00)	(201,630.00)
Revenue Account	100-5518-364.32-00	RECREATION SERVICES / CHILD CARE	(120,053.92)	(123,927.85)	(135,000.00)	(143,668.00)
Revenue Account	100-5520-364.43-00	RECREATION SERVICES / RECREATION CLASSES	(56,881.15)	(71,140.33)	(78,000.00)	(72,380.00)
Revenue Account	100-5524-364.39-00	RECREATION SERVICES / SENIOR CITIZENS PROGRAM	(13,150.50)	(13,759.21)	(15,300.00)	(16,027.00)
Revenue Account	100-5524-364.39-02	SENIOR CITIZENS PROGRAM / SENIOR CITIZENS LUNCH	(13,133.00)	(17,158.00)	-	-
Revenue Account	100-5528-364.37-00	RECREATION SERVICES / TINY TOTS PROGRAM	(211,064.58)	(225,710.99)	(215,000.00)	(227,480.00)
Revenue Account	100-5536-364.61-00	RECREATION SERVICES / SWIM CENTER PROGRAMS	(125,388.35)	(124,758.87)	(138,000.00)	(139,590.00)
Revenue Account	100-5536-364.62-00	RECREATION SERVICES / SWIM TEAM REVENUES	(112,438.00)	(123,278.12)	(127,500.00)	(131,835.00)
Revenue Account	100-5538-364.44-00	RECREATION SERVICES / SPORTS PROGRAMS	(108,413.06)	(98,424.35)	(132,600.00)	(103,400.00)
Revenue Account	100-5540-364.64-00	RECREATION SERVICES / TEEN CENTER	(1,844.50)	(1,158.75)	(1,800.00)	(1,861.00)
Revenue Account	100-5542-364.68-01	CONCESSION STAND SALES / NON-TAXABLE SALES/EVENTS	(5,000.00)	-	-	(5,170.00)
Revenue Account	100-5543-364.63-00	RECREATION SERVICES / YOUTH RESOURCE CENTER	(105,206.84)	(114,210.82)	(115,000.00)	(118,910.00)
TOTAL REVENUES			(14,959,520.00)	(16,590,956.00)	(15,737,926.00)	(16,254,142.00)

Expenditure Account	100-0000-601.10-00	SALARIES AND WAGES / REGULAR	-	-	77,074.00	353,680.00
Expenditure Account	100-0000-611.60-00	PROFESSIONAL SERVICES / FINANCIAL SERVICES	-	1,457.82	1,000,000.00	250,000.00
Expenditure Account	100-0000-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	-	64,507.40	(185,460.00)	125,826.00
Expenditure Account	100-0000-611.90-99	PROFESSIONAL SERVICES / OTHER PROFESSIONAL SRVC	-	-	690,490.00	60,000.00
Expenditure Account	100-0000-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	-	8,061.55	-	-
Expenditure Account	100-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	(319,717.59)	(31,024.23)	(150,474.00)	-
Expenditure Account	100-0000-643.10-00	FIXED ASSETS / UNDER \$5,000 IN VALUE	-	146,242.77	538,500.00	-
Expenditure Account	100-0000-643.20-00	FIXED ASSETS / ABOVE \$5,000 IN VALUE	-	-	66,440.00	-
Expenditure Account	100-0000-690.51-10	RETIREE OPTIONAL BENEFITS / RETIREE OPTIONAL BENEFITS	-	-	-	108,000.00
Expenditure Account	100-4010-601.10-00	SALARIES AND WAGES / REGULAR	47,119.68	49,896.00	53,028.00	49,895.00
Expenditure Account	100-4010-601.19-00	SALARIES AND WAGES / 457 CONTRIBUTION	6,872.68	7,429.92	7,430.00	-
Expenditure Account	100-4010-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,528.43	3,070.67	2,858.00	-
Expenditure Account	100-4010-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	20.20	22.00	-	-
Expenditure Account	100-4010-606.10-00	SALARIES AND BENEFITS / SOCIAL SECURITY	2,066.58	2,201.76	1,237.00	3,690.00
Expenditure Account	100-4010-606.11-00	SALARIES AND BENEFITS / MEDICARE	782.81	831.12	725.00	725.00
Expenditure Account	100-4010-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	-	14,539.68	19,719.00	19,034.00
Expenditure Account	100-4010-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	-	323.32	-	-
Expenditure Account	100-4010-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	-	35.42	-	-
Expenditure Account	100-4010-614.60-00	UTILITY SERVICES / TELEPHONE	957.06	964.15	1,000.00	-
Expenditure Account	100-4010-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	17,663.71	23,833.78	27,379.00	28,365.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-4010-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	6,616.69	155.12	4,200.00	2,900.00
Expenditure Account	100-4010-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	1,706.25	1,575.00	2,000.00	1,500.00
Expenditure Account	100-4010-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	58.99	682.97	580.00	-
Expenditure Account	100-4010-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	516.36	339.06	500.00	500.00
Expenditure Account	100-4010-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	914.20	635.14	4,500.00	4,500.00
Expenditure Account	100-4010-622.30-00	OFFICE / POSTAGE & DELIVERY	5.99	3.28	100.00	100.00
Expenditure Account	100-4010-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	-	149.75	140.00	140.00
Expenditure Account	100-4010-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	-	-	500.00	500.00
Expenditure Account	100-4010-639.50-99	CHARGEBACK / LEGAL SERVICES	-	-	10,000.00	-
Expenditure Account	100-4010-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	87,007.00	89,617.00	179,455.00	188,512.00
Expenditure Account	100-4010-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	14,560.00	14,996.00	26,995.00	33,241.00
Expenditure Account	100-4115-601.10-00	SALARIES AND WAGES / REGULAR	129,801.70	122,918.28	152,283.00	105,910.00
Expenditure Account	100-4115-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	-	-	23,014.00	-
Expenditure Account	100-4115-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	-	-
Expenditure Account	100-4115-601.30-00	SALARIES AND WAGES / OVERTIME PAY	6.54	-	-	-
Expenditure Account	100-4115-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	2,496.15	1,692.31	-	-
Expenditure Account	100-4115-601.46-00	SALARIES AND WAGES / BONUS	-	-	2,823.00	44,000.00
Expenditure Account	100-4115-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	23,669.57	21,432.32	25,201.00	30,455.00
Expenditure Account	100-4115-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	9.80	9.62	-	16.00
Expenditure Account	100-4115-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	422.87	598.29	1,138.00	700.00
Expenditure Account	100-4115-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,872.27	1,957.73	2,356.00	2,554.00
Expenditure Account	100-4115-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	3,587.57	3,519.88	3,520.00	3,590.00
Expenditure Account	100-4115-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	1,000.00	960.00	960.00	960.00
Expenditure Account	100-4115-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	9,274.75	9,473.62	12,422.00	16,619.00
Expenditure Account	100-4115-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,129.20	1,101.78	943.00	1,729.00
Expenditure Account	100-4115-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	132.57	134.88	119.00	209.00
Expenditure Account	100-4115-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	94.56	99.36	78.00	105.00
Expenditure Account	100-4115-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	824.52	13,635.14	1,555.00	1,013.00
Expenditure Account	100-4115-611.40-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	-	-	12.00	29.00
Expenditure Account	100-4115-611.90-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	24,828.33	9,653.60	40,000.00	40,000.00
Expenditure Account	100-4115-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	56,558.15	25,060.61	25,000.00	25,000.00
Expenditure Account	100-4115-614.60-00	UTILITY SERVICES / TELEPHONE	3,308.60	3,333.32	3,300.00	-
Expenditure Account	100-4115-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	6,572.47	4,310.99	7,300.00	7,305.00
Expenditure Account	100-4115-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	2,095.40	2,804.95	3,500.00	3,500.00
Expenditure Account	100-4115-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	2,078.35	1,511.96	1,000.00	1,000.00
Expenditure Account	100-4115-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	1,157.67	1,053.37	850.00	-
Expenditure Account	100-4115-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	793.00	11.75	30.00	30.00
Expenditure Account	100-4115-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	736.97	241.30	200.00	200.00
Expenditure Account	100-4115-622.30-00	OFFICE / POSTAGE & DELIVERY	2,106.21	1,975.17	4,000.00	4,000.00
Expenditure Account	100-4115-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	2,800.00	(1,559.21)	140.00	140.00
Expenditure Account	100-4115-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	300,000.00	-	-	-
Expenditure Account	100-4115-639.50-99	CHARGEBACK / LEGAL SERVICES	-	-	500.00	-
Expenditure Account	100-4115-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	29,003.00	29,873.00	35,891.00	37,702.00
Expenditure Account	100-4115-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	13,548.00	13,954.00	28,463.00	30,930.00
Expenditure Account	100-4320-611.70-01	LEGAL SERVICES / CITY ATTORNEY - CONTRACT	168,230.98	130,768.00	150,000.00	160,000.00
Expenditure Account	100-4320-611.70-02	LEGAL SERVICES / LITIGATION COSTS - OTHER	-	-	60,000.00	60,000.00
Expenditure Account	100-4320-611.70-03	LEGAL SERVICES / CITY ATTORNEY - OTHER	230,284.62	269,805.87	140,000.00	140,000.00
Expenditure Account	100-4420-601.10-00	SALARIES AND WAGES / REGULAR	112,268.26	143,840.57	148,830.00	123,124.00
Expenditure Account	100-4420-601.30-00	SALARIES AND WAGES / OVERTIME PAY	13,038.09	6,788.74	7,027.00	7,000.00
Expenditure Account	100-4420-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	-	955.09	-	-
Expenditure Account	100-4420-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	628.79	645.73	-	-
Expenditure Account	100-4420-601.46-00	SALARIES AND WAGES / BONUS	-	3,669.57	7,601.00	-
Expenditure Account	100-4420-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	1,506.25	1,500.00	-	1,500.00
Expenditure Account	100-4420-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	3,009.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-4420-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	20,807.69	27,627.46	31,301.00	36,739.00
Expenditure Account	100-4420-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	29.64	34.84	-	36.00
Expenditure Account	100-4420-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,839.07	2,273.98	2,037.00	1,866.00
Expenditure Account	100-4420-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	973.55	2,140.94	2,113.00	2,518.00
Expenditure Account	100-4420-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	536.80	1,056.00	1,056.00	1,056.00
Expenditure Account	100-4420-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	2,428.80	2,642.00	3,147.00
Expenditure Account	100-4420-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	14,089.29	17,124.93	18,534.00	17,892.00
Expenditure Account	100-4420-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,133.37	1,601.34	1,570.00	1,689.00
Expenditure Account	100-4420-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	172.47	230.28	387.00	192.00
Expenditure Account	100-4420-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	138.45	187.08	173.00	168.00
Expenditure Account	100-4420-606.46-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	729.07	1,032.52	1,046.00	1,178.00
Expenditure Account	100-4420-611.90-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	16.80	21.60	45.00	48.00
Expenditure Account	100-4420-611.90-01	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	15,119.84	1,093.13	25,000.00	25,000.00
Expenditure Account	100-4420-614.60-00	PROFESSIONAL SERVICES / ELECTIONS	-	-	20,000.00	-
Expenditure Account	100-4420-614.60-01	UTILITY SERVICES / TELEPHONE	1,020.55	1,028.17	-	1,000.00
Expenditure Account	100-4420-614.60-01	TELEPHONE / CELL PHONE/PAGER	365.49	460.43	-	-
Expenditure Account	100-4420-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	161.50	330.00	1,000.00	1,000.00
Expenditure Account	100-4420-615.30-00	ADMINISTRATIVE SERVICES / NOTICES & PUBLICATIONS	3,470.17	3,553.20	3,200.00	3,200.00
Expenditure Account	100-4420-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	3,388.46	817.68	5,000.00	5,000.00
Expenditure Account	100-4420-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	725.47	16.27	100.00	100.00
Expenditure Account	100-4420-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	2,120.82	1,720.55	2,400.00	2,000.00
Expenditure Account	100-4420-621.30-00	OPERATING SUPPLIES / BOOKS, PERIODICALS & SUBS	54.25	245.90	350.00	350.00
Expenditure Account	100-4420-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	1,390.25	875.09	700.00	700.00
Expenditure Account	100-4420-622.10-00	OFFICE / GENERAL OFFICE SUPPLIES	16,745.30	13,474.63	20,000.00	20,000.00
Expenditure Account	100-4420-622.30-00	OFFICE / POSTAGE & DELIVERY	436.31	513.84	500.00	500.00
Expenditure Account	100-4420-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	29,003.00	29,873.00	62,809.00	65,979.00
Expenditure Account	100-4420-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	14,300.00	14,729.00	22,217.00	32,653.00
Expenditure Account	100-4421-614.60-00	UTILITY SERVICES / TELEPHONE	298.72	300.95	-	300.00
Expenditure Account	100-4423-601.10-00	SALARIES AND WAGES / REGULAR	19,678.08	21,290.95	19,968.00	81,878.00
Expenditure Account	100-4423-601.30-00	SALARIES AND WAGES / OVERTIME PAY	3,036.88	3,229.17	3,266.00	3,000.00
Expenditure Account	100-4423-601.46-00	SALARIES AND WAGES / BONUS	-	972.92	5,271.00	-
Expenditure Account	100-4423-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	-	-	-	1,500.00
Expenditure Account	100-4423-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	3,731.49	4,679.09	5,500.00	24,001.00
Expenditure Account	100-4423-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	6.00	5.98	-	25.00
Expenditure Account	100-4423-606.11-00	SALARIES AND BENEFITS / MEDICARE	329.39	369.68	278.00	1,343.00
Expenditure Account	100-4423-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	-	-	3,204.00	9,240.00
Expenditure Account	100-4423-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	378.48	369.54	524.00	1,559.00
Expenditure Account	100-4423-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	52.12	53.16	67.00	-
Expenditure Account	100-4423-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	19.44	19.44	22.00	80.00
Expenditure Account	100-4423-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	156.48	179.28	184.00	784.00
Expenditure Account	100-4423-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	4.20	5.40	8.00	23.00
Expenditure Account	100-4423-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	21,727.00	1,483.25	25,000.00	25,000.00
Expenditure Account	100-4423-621.20-00	OPERATING SUPPLIES / AUDIO & VIDEO SUPPLIES	607.07	404.38	500.00	500.00
Expenditure Account	100-4423-643.20-00	FIXED ASSETS/ABOVE \$5,000 IN VALUE	-	-	-	9,300.00
Expenditure Account	100-4423-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251.00	7,468.00	-	-
Expenditure Account	100-4424-601.10-00	SALARIES AND WAGES / REGULAR	19,490.27	25,243.19	27,688.00	21,038.00
Expenditure Account	100-4424-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	-	-	4,400.00	-
Expenditure Account	100-4424-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	330.12	273.68	-	-
Expenditure Account	100-4424-601.46-00	SALARIES AND WAGES / BONUS	-	-	847.00	-
Expenditure Account	100-4424-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,599.41	4,570.19	5,329.00	6,055.00
Expenditure Account	100-4424-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	1.97	3.12	-	3.00
Expenditure Account	100-4424-606.11-00	SALARIES AND BENEFITS / MEDICARE	281.93	381.68	373.00	310.00
Expenditure Account	100-4424-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	490.23	750.40	744.00	841.00
Expenditure Account	100-4424-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	197.00	312.00	312.00	312.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-4424-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	552.00	600.00	715.00
Expenditure Account	100-4424-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	1,870.85	2,532.32	2,741.00	2,646.00
Expenditure Account	100-4424-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	163.72	271.98	219.00	287.00
Expenditure Account	100-4424-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	18.58	31.32	35.00	28.00
Expenditure Account	100-4424-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	20.99	32.40	25.00	26.00
Expenditure Account	100-4424-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	123.01	1,137.56	178.00	201.00
Expenditure Account	100-4424-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	-	-	4.00	7.00
Expenditure Account	100-4424-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	0.75	0.58	-	-
Expenditure Account	100-4424-617.20-00	INSURANCE SERVICES / PREMIUMS	2,957.77	-	-	-
Expenditure Account	100-4424-617.20-01	PREMIUMS / GENERAL LIABILITY	208,311.10	249,469.32	282,633.00	365,969.00
Expenditure Account	100-4424-617.20-02	PREMIUMS / WORKERS COMPENSATION	329,442.35	285,442.67	398,000.00	450,887.00
Expenditure Account	100-4424-617.20-03	PREMIUMS / PROPERTY	20,626.00	19,653.00	24,000.00	26,496.00
Expenditure Account	100-4424-617.20-04	PREMIUMS / VEHICLE PHYSICAL DAMAGE	3,510.21	3,754.78	4,000.00	-
Expenditure Account	100-4424-617.20-05	PREMIUMS / EARTHQUAKE	-	20,898.00	20,000.00	61,000.00
Expenditure Account	100-4424-617.20-07	PREMIUMS / EMPLOYEE ASSISTANCE PRGRM	2,592.00	2,417.40	3,000.00	3,000.00
Expenditure Account	100-4424-617.20-08	PREMIUMS / ERMA	21,006.00	21,215.00	23,937.00	37,476.00
Expenditure Account	100-4424-617.30-00	INSURANCE SERVICES / SAFETY PROGRAM	17,680.82	4,965.08	3,500.00	3,500.00
Expenditure Account	100-4424-617.40-00	INSURANCE SERVICES / SETTLEMENTS & JUDGMENTS	31,221.70	30,012.30	45,000.00	45,000.00
Expenditure Account	100-4424-617.50-00	INSURANCE SERVICES / WELLNESS PROGRAM	2,807.22	2,425.34	2,851.00	4,276.00
Expenditure Account	100-4424-617.60-00	INSURANCE SERVICES / UNEMPLOYMENT CLAIMS	1,735.00	21,859.93	15,000.00	15,000.00
Expenditure Account	100-4424-618.30-00	MISCELLANEOUS SERVICES / OTHER MISCELLANEOUS SRVC	65.69	771.00	3,000.00	3,000.00
Expenditure Account	100-4430-614.60-00	UTILITY SERVICES / TELEPHONE	334.49	-	-	-
Expenditure Account	100-4430-643.10-05	UNDER \$5,000 IN VALUE / IT CAPITAL EQUIPMENTS	-	114,352.34	-	-
Expenditure Account	100-4520-601.10-00	SALARIES AND WAGES / REGULAR	79,189.19	94,991.90	102,887.00	97,256.00
Expenditure Account	100-4520-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	-	54,236.00
Expenditure Account	100-4520-601.30-00	SALARIES AND WAGES / OVERTIME PAY	5,913.01	1,613.90	1,604.00	2,000.00
Expenditure Account	100-4520-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	984.49	-	-	-
Expenditure Account	100-4520-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	579.73	442.91	-	-
Expenditure Account	100-4520-601.46-00	SALARIES AND WAGES / BONUS	-	2,975.72	5,175.00	-
Expenditure Account	100-4520-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	7,898.99	10,941.25	25,916.00	27,996.00
Expenditure Account	100-4520-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	22.34	23.40	-	24.00
Expenditure Account	100-4520-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	-	-	-	705.00
Expenditure Account	100-4520-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,230.43	1,456.38	1,415.00	2,203.00
Expenditure Account	100-4520-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	849.04	1,102.44	1,727.00	1,201.00
Expenditure Account	100-4520-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	297.00	408.00	408.00	408.00
Expenditure Account	100-4520-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	552.00	600.00	715.00
Expenditure Account	100-4520-606.31-00	SALARIES AND BENEFITS / EDUCATION REIMBURSEMENT	9,259.07	7,450.45	20,000.00	-
Expenditure Account	100-4520-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	9,932.79	10,766.86	11,653.00	23,432.00
Expenditure Account	100-4520-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,250.41	1,179.96	1,010.00	2,730.00
Expenditure Account	100-4520-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	139.48	154.32	261.00	297.00
Expenditure Account	100-4520-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	92.51	104.40	103.00	98.00
Expenditure Account	100-4520-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	670.65	3,048.65	866.00	930.00
Expenditure Account	100-4520-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	13.44	17.28	30.00	28.00
Expenditure Account	100-4520-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	-	745.00	4,000.00	4,000.00
Expenditure Account	100-4520-611.60-00	PROFESSIONAL SERVICES / FINANCIAL SERVICES	3,600.00	3,900.00	3,600.00	3,600.00
Expenditure Account	100-4520-611.70-02	LEGAL SERVICES / LITIGATION COSTS - OTHER	-	20,029.74	16,684.00	16,684.00
Expenditure Account	100-4520-611.80-02	MEDICAL/HEALTH SERVICES / PRE-EMPLOYMENT SCREENING	13,273.00	14,220.00	16,000.00	16,000.00
Expenditure Account	100-4520-614.60-00	UTILITY SERVICES / TELEPHONE	5,365.12	5,405.23	3,675.00	3,675.00
Expenditure Account	100-4520-615.30-01	NOTICES & PUBLICATIONS / COMPLIANCE POSTER	142.71	591.07	1,000.00	1,000.00
Expenditure Account	100-4520-615.30-03	NOTICES & PUBLICATIONS / RECRUITMENT & ADVERTISING	1,421.63	22,771.77	5,000.00	30,000.00
Expenditure Account	100-4520-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	1,328.50	8,148.94	15,000.00	15,000.00
Expenditure Account	100-4520-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	1,228.77	1,321.97	974.00	974.00
Expenditure Account	100-4520-621.20-00	OPERATING SUPPLIES / AUDIO & VIDEO SUPPLIES	-	-	200.00	200.00
Expenditure Account	100-4520-621.30-00	OPERATING SUPPLIES / BOOKS, PERIODICALS & SUBSC	-	-	300.00	300.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-4520-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	83.69	612.64	-	500.00
Expenditure Account	100-4520-622.20-00	OFFICE / PAPER SUPPLIES	-	148.97	-	-
Expenditure Account	100-4520-622.30-00	OFFICE / POSTAGE & DELIVERY	42.00	25.91	100.00	100.00
Expenditure Account	100-4520-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	34.65	-	-	-
Expenditure Account	100-4520-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251.00	7,468.00	8,973.00	9,426.00
Expenditure Account	100-4520-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	11,339.00	11,679.00	19,180.00	25,887.00
Expenditure Account	100-4625-601.10-00	SALARIES AND WAGES / REGULAR	332,034.10	367,510.94	404,660.00	331,290.00
Expenditure Account	100-4625-601.11-00	SALARIES AND WAGES / CONTRACT/TEMPORARY ASSIST	10,561.58	617.52	-	-
Expenditure Account	100-4625-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	24,013.00	27,285.56	55,587.00	38,845.00
Expenditure Account	100-4625-601.30-00	SALARIES AND WAGES / TEMPORARY PAY	4,519.87	436.04	16,163.00	17,000.00
Expenditure Account	100-4625-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	4,248.34	1,707.87	8,355.00	-
Expenditure Account	100-4625-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	1,075.08	1,585.28	-	-
Expenditure Account	100-4625-601.46-00	SALARIES AND WAGES / BONUS	-	11,327.62	14,812.00	-
Expenditure Account	100-4625-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	47,381.20	57,453.07	66,832.00	59,593.00
Expenditure Account	100-4625-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	64.59	73.26	-	80.00
Expenditure Account	100-4625-606.07-00	SALARIES AND BENEFITS / PERS ER CONTRIB	90.33	62.46	596.00	-
Expenditure Account	100-4625-606.11-00	SALARIES AND BENEFITS / MEDICARE	4,913.99	5,885.85	6,239.00	5,534.00
Expenditure Account	100-4625-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	4,535.98	5,198.29	6,469.00	4,881.00
Expenditure Account	100-4625-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	1,936.00	1,920.00	1,920.00	1,920.00
Expenditure Account	100-4625-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	7,483.50	8,168.00	8,140.00
Expenditure Account	100-4625-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	29,287.25	14,574.48	46,533.00	68,998.00
Expenditure Account	100-4625-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	5,911.84	6,704.50	6,278.00	6,979.00
Expenditure Account	100-4625-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	810.34	709.32	860.00	770.00
Expenditure Account	100-4625-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	334.16	369.66	365.00	352.00
Expenditure Account	100-4625-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	2,357.73	2,885.86	3,484.00	3,171.00
Expenditure Account	100-4625-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	31.36	47.52	99.00	82.00
Expenditure Account	100-4625-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	53,924.41	10,845.50	60,000.00	33,000.00
Expenditure Account	100-4625-611.60-00	PROFESSIONAL SERVICES / FINANCIAL SERVICES	75,295.45	87,012.35	92,000.00	92,000.00
Expenditure Account	100-4625-611.70-00	PROFESSIONAL SERVICES / LEGAL SERVICES	2,500.00	2,500.00	3,750.00	4,000.00
Expenditure Account	100-4625-614.60-00	UTILITY SERVICES / TELEPHONE	3,787.94	3,787.06	3,183.00	4,000.00
Expenditure Account	100-4625-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	190.00	300.00	1,000.00	1,000.00
Expenditure Account	100-4625-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	5,538.16	1,660.00	5,000.00	5,000.00
Expenditure Account	100-4625-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	-	320.95	500.00	1,000.00
Expenditure Account	100-4625-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	4,204.43	4,898.73	3,478.00	5,000.00
Expenditure Account	100-4625-618.10-00	MISCELLANEOUS SERVICES / BANK SERVICE CHARGES	10.15	-	3,500.00	3,500.00
Expenditure Account	100-4625-618.20-00	MISCELLANEOUS SERVICES / OTHER GOVT AGENCY CHARGES	110,754.57	84,088.41	125,000.00	125,000.00
Expenditure Account	100-4625-621.30-00	OPERATING SUPPLIES / BOOKS, PERIODICALS & SUBSC	-	54.61	400.00	500.00
Expenditure Account	100-4625-622.30-00	OFFICE / POSTAGE & DELIVERY	103.02	88.88	-	500.00
Expenditure Account	100-4625-622.30-00	OTHER MISCELLANEOUS EXP / BAD DEBTS	2,065.38	1,355.81	2,200.00	2,500.00
Expenditure Account	100-4625-630.10-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	250,000.00	-	-	-
Expenditure Account	100-4625-630.90-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	109,066.90	101,119.65	256,852.00	150,000.00
Expenditure Account	100-4625-661.10-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	47,129.00	48,542.00	67,296.00	70,694.00
Expenditure Account	100-4625-661.30-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	21,185.00	21,820.00	40,715.00	48,368.00
Expenditure Account	100-4640-616.30-00	RENTS / STRUCTURAL RENTALS	565,072.50	564,400.47	564,509.00	-
Expenditure Account	100-4650-616.30-00	RENTS / STRUCTURAL RENTALS	205,098.74	205,098.74	205,099.00	-
Expenditure Account	100-4670-616.30-00	RENTS / STRUCTURAL RENTALS	50,000.00	100,000.00	100,000.00	100,000.00
Expenditure Account	100-4671-616.30-00	RENTS / STRUCTURAL RENTALS	50,000.00	100,000.00	100,000.00	100,000.00
Expenditure Account	100-5160-601.10-00	SALARIES AND WAGES / REGULAR	614,132.26	703,683.00	1,123,554.00	556,547.00
Expenditure Account	100-5160-601.12-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	20,000.00	-
Expenditure Account	100-5160-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	77,949.19	122,376.31	-	34,411.00
Expenditure Account	100-5160-601.30-00	SALARIES AND WAGES / OVERTIME PAY	51,969.01	29,020.90	52,000.00	54,000.00
Expenditure Account	100-5160-601.40-00	SALARIES AND WAGES / SHIFT DIFFERENTIAL	4,490.55	2,298.61	6,704.00	-
Expenditure Account	100-5160-601.42-00	SALARIES AND WAGES / OFFICER IN CHARGE	2,329.96	1,433.12	2,669.00	-
Expenditure Account	100-5160-601.43-00	SALARIES AND WAGES / FIELD TRAINING OFFICER	343.56	457.43	5.00	-

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-5160-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	14,912.91	17,046.06	29,507.00	-
Expenditure Account	100-5160-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	6,409.51	3,039.04	-	-
Expenditure Account	100-5160-601.46-00	SALARIES AND WAGES / BONUS	-	30,541.26	36,767.00	-
Expenditure Account	100-5160-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	18,620.36	31,628.25	34,275.00	14,942.00
Expenditure Account	100-5160-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	5,567.50	9,035.00	14,821.00	-
Expenditure Account	100-5160-606.01-00	SALARIES AND BENEFITS / PERS FR CONTRIB PUB SAFE	111,121.91	337,596.38	368,614.00	-
Expenditure Account	100-5160-606.02-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	215,575.55	341,76.16	36,923.00	338,161.00
Expenditure Account	100-5160-606.05-00	SALARIES AND BENEFITS / PERS FR CONTRIB	155.18	166.48	-	125.00
Expenditure Account	100-5160-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	144.83	-	-	-
Expenditure Account	100-5160-606.11-00	SALARIES AND BENEFITS / MEDICARE	9,056.70	10,378.20	12,717.00	9,000.00
Expenditure Account	100-5160-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	10,959.03	12,339.94	12,691.00	14,106.00
Expenditure Account	100-5160-606.22-00	SALARIES AND BENEFITS / UNIFORM ALLOWANCE	3,600.00	4,100.00	4,500.00	2,800.00
Expenditure Account	100-5160-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	12,118.42	12,733.00	13,432.00
Expenditure Account	100-5160-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	2,799.39	5,800.79	10,375.00	-
Expenditure Account	100-5160-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	112,430.39	130,043.11	176,470.00	95,764.00
Expenditure Account	100-5160-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	11,955.69	12,908.37	15,018.00	11,332.00
Expenditure Account	100-5160-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	1,543.11	1,810.82	2,149.00	1,076.00
Expenditure Account	100-5160-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	751.44	855.63	806.00	540.00
Expenditure Account	100-5160-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	3,965.25	5,044.80	5,833.00	5,327.00
Expenditure Account	100-5160-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	60.20	69.80	248.00	153.00
Expenditure Account	100-5160-611.80-00	PROFESSIONAL SERVICES / MEDICAL/HEALTH SERVICES	14,818.35	2,899.00	11,000.00	11,000.00
Expenditure Account	100-5160-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	20,483.33	23,823.61	20,000.00	23,000.00
Expenditure Account	100-5160-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	2,245.00	3,189.72	4,000.00	5,000.00
Expenditure Account	100-5160-614.60-00	UTILITY SERVICES / TELEPHONE	19,637.60	15,978.66	13,650.00	13,650.00
Expenditure Account	100-5160-614.60-01	TELEPHONE / CELL PHONE/PAGER	5,756.10	5,358.88	5,000.00	6,000.00
Expenditure Account	100-5160-615.10-00	ADMINISTRATIVE SERVICES / EMPLOYEE RECOGNITION	97.88	683.45	500.00	500.00
Expenditure Account	100-5160-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	971.00	2,240.00	3,000.00	3,000.00
Expenditure Account	100-5160-615.30-00	ADMINISTRATIVE SERVICES / NOTICES & PUBLICATIONS	137.27	52.09	300.00	1,000.00
Expenditure Account	100-5160-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	4,387.59	2,924.22	6,000.00	6,000.00
Expenditure Account	100-5160-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	1,452.12	2,527.06	4,000.00	4,000.00
Expenditure Account	100-5160-615.40-02	TRAINING & CONFERENCES / POST TRAINING	-	643.92	-	-
Expenditure Account	100-5160-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	6,484.55	6,793.80	4,686.00	4,920.00
Expenditure Account	100-5160-618.20-00	MISCELLANEOUS SERVICES / OTHER GOVT AGENCY CHARGES	647,539.33	636,384.58	580,000.00	609,000.00
Expenditure Account	100-5160-618.30-00	MISCELLANEOUS SERVICES / OTHER MISCELLANEOUS SRVC	20,028.56	29,661.26	45,000.00	35,000.00
Expenditure Account	100-5160-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	10,126.60	4,074.39	15,000.00	15,750.00
Expenditure Account	100-5160-621.10-00	OPERATING SUPPLIES / AMMUNITION & FIREARMS SPL	23,656.93	23,466.23	25,000.00	26,250.00
Expenditure Account	100-5160-621.20-00	OPERATING SUPPLIES / AUDIO & VIDEO SUPPLIES	-	-	-	32,000.00
Expenditure Account	100-5160-621.60-00	OPERATING SUPPLIES / POLICE SUPPLIES	13,309.08	44,705.42	15,000.00	15,000.00
Expenditure Account	100-5160-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	17,017.38	37,456.73	14,500.00	14,500.00
Expenditure Account	100-5160-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	14,623.25	14,770.58	15,000.00	15,000.00
Expenditure Account	100-5160-622.30-00	OFFICE / POSTAGE & DELIVERY	1,848.95	2,492.85	3,000.00	3,000.00
Expenditure Account	100-5160-630.90-01	OTHER MISCELLANEOUS EXP / ASSET FORFEITURE	-	150,663.86	30,000.00	30,000.00
Expenditure Account	100-5160-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	123,261.00	126,958.00	170,482.00	196,842.00
Expenditure Account	100-5160-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	-	-	-	11,542.00
Expenditure Account	100-5160-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	88,020.00	90,660.00	163,201.00	207,498.00
Expenditure Account	100-5164-601.10-00	SALARIES AND WAGES / REGULAR	1,824,963.92	1,887,981.65	1,822,129.00	2,297,325.00
Expenditure Account	100-5164-601.19-00	SALARIES AND WAGES / 457 CONTRIBUTION	-	-	3,214.00	-
Expenditure Account	100-5164-601.30-00	SALARIES AND WAGES / OVERTIME PAY	238,308.19	226,164.56	230,000.00	237,000.00
Expenditure Account	100-5164-601.40-00	SALARIES AND WAGES / SHIFT DIFFERENTIAL	27,358.10	29,300.07	24,270.00	-
Expenditure Account	100-5164-601.42-00	SALARIES AND WAGES / OFFICER IN CHARGE	15,976.61	16,257.55	14,562.00	-
Expenditure Account	100-5164-601.43-00	SALARIES AND WAGES / FIELD TRAINING OFFICER	1,878.07	1,646.72	1,100.00	-
Expenditure Account	100-5164-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	16,131.72	92,920.37	21,958.00	-
Expenditure Account	100-5164-601.46-00	SALARIES AND WAGES / BONUS	-	-	62,162.00	-
Expenditure Account	100-5164-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	37,509.75	34,361.92	28,135.00	41,539.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-5164-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	9,857.50	6,235.00	80,901.00	56,221.00
Expenditure Account	100-5164-606.01-00	SALARIES AND BENEFITS / PERS ER CONTRIB PUB SAFE	351,782.46	696,158.80	741,980.00	-
Expenditure Account	100-5164-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	524,732.20	3,156.71	-	1,120,313.00
Expenditure Account	100-5164-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	450.20	438.15	-	575.00
Expenditure Account	100-5164-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	-	106.50	419.00	-
Expenditure Account	100-5164-606.11-00	SALARIES AND BENEFITS / MEDICARE	31,222.35	33,950.27	27,425.00	36,703.00
Expenditure Account	100-5164-606.22-00	SALARIES AND BENEFITS / UNIFORM ALLOWANCE	13,050.00	12,150.00	16,200.00	22,500.00
Expenditure Account	100-5164-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	20,766.89	45,828.89	56,631.00	58,263.00
Expenditure Account	100-5164-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	243,332.90	218,983.70	295,760.00	399,909.00
Expenditure Account	100-5164-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	26,277.98	24,052.42	27,427.00	29,455.00
Expenditure Account	100-5164-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	4,028.39	3,822.79	4,836.00	4,180.00
Expenditure Account	100-5164-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	2,107.90	2,222.73	1,575.00	2,300.00
Expenditure Account	100-5164-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	4,638.80	5,511.75	6,678.00	835.00
Expenditure Account	100-5164-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	-	10.80	559.00	644.00
Expenditure Account	100-5164-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	39,166.30	71,131.73	35,000.00	35,000.00
Expenditure Account	100-5164-614.20-00	UTILITY SERVICES / ELECTRICITY	426.63	460.07	567.00	600.00
Expenditure Account	100-5164-614.60-00	UTILITY SERVICES / TELEPHONE	17,994.87	18,129.32	12,600.00	12,600.00
Expenditure Account	100-5164-615.40-02	TRAINING & CONFERENCES / POST TRAINING	16,400.95	32,038.94	35,000.00	40,000.00
Expenditure Account	100-5164-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	36,290.48	46,321.04	50,000.00	50,000.00
Expenditure Account	100-5164-621.30-00	OPERATING SUPPLIES / BOOKS, PERIODICALS & SUBS	-	(226.35)	-	-
Expenditure Account	100-5164-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	3,354.18	(1,201.13)	-	-
Expenditure Account	100-5164-621.80-00	OFFICE / POSTAGE & DELIVERY	-	49.10	100.00	100.00
Expenditure Account	100-5164-622.30-00	ALLOCATED COSTS / INFO SERY CHG ALLOCATE	58,005.00	59,745.00	98,700.00	113,961.00
Expenditure Account	100-5164-661.10-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	43,185.00	54,412.13	66,593.00	94,601.00
Expenditure Account	100-5164-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	58,585.00	60,342.00	108,630.00	138,115.00
Expenditure Account	100-5235-601.10-00	SALARIES AND WAGES / REGULAR	152,063.17	164,334.65	144,725.00	157,459.00
Expenditure Account	100-5235-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	10,795.83	76,468.16	67,000.00	-
Expenditure Account	100-5235-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	-	46,572.00
Expenditure Account	100-5235-601.30-00	SALARIES AND WAGES / OVERTIME PAY	-	39.29	-	-
Expenditure Account	100-5235-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	-	-	988.00	-
Expenditure Account	100-5235-601.46-00	SALARIES AND WAGES / BONUS	-	-	12,579.00	-
Expenditure Account	100-5235-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	-	7,046.73	-	-
Expenditure Account	100-5235-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	150.00
Expenditure Account	100-5235-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	13,693.52	28,665.32	11,062.00	351.00
Expenditure Account	100-5235-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	24.27	24.18	-	23.00
Expenditure Account	100-5235-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	-	40.32	1,048.00	180.00
Expenditure Account	100-5235-606.10-00	SALARIES AND BENEFITS / SOCIAL SECURITY	115.94	142.63	-	-
Expenditure Account	100-5235-606.11-00	SALARIES AND BENEFITS / MEDICARE	2,358.73	3,585.82	2,990.00	3,014.00
Expenditure Account	100-5235-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	5,476.08	6,271.75	5,188.00	5,807.00
Expenditure Account	100-5235-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	2,420.00	2,400.00	1,920.00	1,920.00
Expenditure Account	100-5235-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	7,839.70	6,486.00	7,258.00
Expenditure Account	100-5235-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	-	-	-	240.00
Expenditure Account	100-5235-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	17,836.14	18,218.07	21,492.00	17,347.00
Expenditure Account	100-5235-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,939.92	1,893.42	1,566.00	1,679.00
Expenditure Account	100-5235-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	208.36	212.52	268.00	155.00
Expenditure Account	100-5235-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	236.40	248.40	164.00	168.00
Expenditure Account	100-5235-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	1,197.84	1,431.14	1,911.00	1,457.00
Expenditure Account	100-5235-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	-	-	28.00	47.00
Expenditure Account	100-5235-606.59-00	SALARIES AND BENEFITS / PAYROLL OFFSET ACCOUNT	-	(168,063.31)	(42,500.00)	-
Expenditure Account	100-5235-611.50-00	PROFESSIONAL SERVICES / ENGINEERING/INSPECT/PLANNING SV	164,024.92	99,447.48	166,744.00	100,000.00
Expenditure Account	100-5235-611.70-00	PROFESSIONAL SERVICES / LEGAL SERVICES	-	38,933.25	50,000.00	50,000.00
Expenditure Account	100-5235-613.10-00	REPAIR & MAINT / REPAIR & MAINT	-	339.00	-	-
Expenditure Account	100-5235-614.60-00	UTILITY SERVICES / TELEPHONE	3,752.59	4,232.89	2,940.00	3,600.00
Expenditure Account	100-5235-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	918.00	977.00	1,000.00	1,000.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-5235-615.30-00	ADMINISTRATIVE SERVICES / NOTICES & PUBLICATIONS	947.30	2,334.80	2,000.00	2,556.00
Expenditure Account	100-5235-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	2,138.55	2,809.93	3,500.00	3,500.00
Expenditure Account	100-5235-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	87.09	19.75	150.00	150.00
Expenditure Account	100-5235-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	2,598.27	2,723.06	2,128.00	2,292.00
Expenditure Account	100-5235-621.30-00	OPERATING SUPPLIES / BOOKS, PERIODICALS & SUBS	468.59		250.00	250.00
Expenditure Account	100-5235-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	162.75	402.22	100.00	150.00
Expenditure Account	100-5235-622.10-00	OFFICE / GENERAL OFFICE SUPPLIES	28.11		150.00	150.00
Expenditure Account	100-5235-622.30-00	OFFICE / POSTAGE & DELIVERY	2,703.70	2,099.83	1,400.00	1,400.00
Expenditure Account	100-5235-622.40-00	OFFICE / PRINTING, FORMS & BUS CRD	-	129.75	350.00	200.00
Expenditure Account	100-5235-639.30-66	CHARGEBACK / PROJ FUNDED P/R	-	(25,440.74)	-	-
Expenditure Account	100-5235-661.10-00	ALLOCATED COSTS / INFO SERVY CHG ALLOCATE	7,251.00	7,468.00	26,918.00	31,080.00
Expenditure Account	100-5235-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	11,266.00	11,603.00	27,541.00	26,556.00
Expenditure Account	100-5238-601.10-00	SALARIES AND WAGES / REGULAR	39,162.04	43,904.90	76,034.00	66,534.00
Expenditure Account	100-5238-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	8,656.44	583.81	2,010.00	-
Expenditure Account	100-5238-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	235.75	-	3,416.00
Expenditure Account	100-5238-601.30-00	SALARIES AND WAGES / OVERTIME PAY	1,352.89	899.61	1,092.00	1,000.00
Expenditure Account	100-5238-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	442.15	457.74	494.00	-
Expenditure Account	100-5238-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	465.68	482.28	-	-
Expenditure Account	100-5238-601.46-00	SALARIES AND WAGES / BONUS	-	2,019.28	4,504.00	-
Expenditure Account	100-5238-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	542.49	540.24	-	630.00
Expenditure Account	100-5238-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	527.00
Expenditure Account	100-5238-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	8,479.88	10,910.36	12,153.00	13,162.00
Expenditure Account	100-5238-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	10.95	10.92	-	14.00
Expenditure Account	100-5238-606.11-00	SALARIES AND BENEFITS / MEDICARE	729.57	712.94	957.00	1,047.00
Expenditure Account	100-5238-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	804.60	921.58	1,608.00	1,785.00
Expenditure Account	100-5238-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	363.00	360.00	600.00	600.00
Expenditure Account	100-5238-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	-	1,152.08	2,010.00	2,232.00
Expenditure Account	100-5238-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	180.75	180.00	-	360.00
Expenditure Account	100-5238-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	7,491.17	7,651.65	10,450.00	9,735.00
Expenditure Account	100-5238-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	877.80	856.68	834.00	946.00
Expenditure Account	100-5238-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	112.24	114.36	150.00	103.00
Expenditure Account	100-5238-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	58.80	60.60	75.00	74.00
Expenditure Account	100-5238-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	339.36	401.36	631.00	637.00
Expenditure Account	100-5238-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	5.04	6.48	17.00	21.00
Expenditure Account	100-5238-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	-	19,357.47	-	-
Expenditure Account	100-5238-613.10-00	REPAIR & MAINT / REPAIR & MAINT	1,096.00	10,698.05	58,000.00	58,000.00
Expenditure Account	100-5238-614.60-00	UTILITY SERVICES / TELEPHONE	-	339.00	-	-
Expenditure Account	100-5238-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	3,166.05	3,189.72	2,415.00	3,252.00
Expenditure Account	100-5238-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	660.00	556.00	1,000.00	1,000.00
Expenditure Account	100-5238-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	2,254.54	3,474.98	3,000.00	3,000.00
Expenditure Account	100-5238-615.40-01	EQUIPMENT RENTALS / COPIER LEASE	30.10	250.00	250.00	250.00
Expenditure Account	100-5238-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	6,279.74	6,064.90	5,098.00	5,052.00
Expenditure Account	100-5238-621.30-00	OPERATING SUPPLIES / BOOKS, PERIODICALS & SUBS	62.53	80.82	250.00	250.00
Expenditure Account	100-5238-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	1,296.73	399.64	1,500.00	1,500.00
Expenditure Account	100-5238-622.30-00	OFFICE / POSTAGE & DELIVERY	253.12	68.43	200.00	200.00
Expenditure Account	100-5238-622.40-00	OFFICE / PRINTING, FORMS & BUS CRD	155.81	156.06	200.00	200.00
Expenditure Account	100-5238-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	-	-	500.00	200.00
Expenditure Account	100-5238-661.10-00	ALLOCATED COSTS / INFO SERVY CHG ALLOCATE	31.15	253.82	200.00	500.00
Expenditure Account	100-5238-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	18,127.00	18,670.00	13,456.00	15,540.00
Expenditure Account	100-5432-601.10-00	SALARIES AND WAGES / REGULAR	3,855.00	3,970.00	11,672.00	9,112.00
Expenditure Account	100-5432-601.12-00	SALARIES AND WAGES / TEMPORARY PART-TIME	5,490.45	6,131.23	58,504.00	6,306.00
Expenditure Account	100-5432-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	7,450.52	8,399.11	10,000.00	-
Expenditure Account	100-5432-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	33.90	-	-	68,324.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-5432-601.46-00	SALARIES AND WAGES / BONUS	-	269.95	406.00	-
Expenditure Account	100-5432-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	165.81	165.12	-	165.00
Expenditure Account	100-5432-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	1,188.50	1,480.98	1,694.00	1,863.00
Expenditure Account	100-5432-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	1.30	1.30	-	1.00
Expenditure Account	100-5432-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	-	5.81	-	-
Expenditure Account	100-5432-606.11-00	SALARIES AND BENEFITS / MEDICARE	192.63	221.15	961.00	1,084.00
Expenditure Account	100-5432-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	142.25	148.00	158.00
Expenditure Account	100-5432-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	1,159.35	1,184.25	1,282.00	1,237.00
Expenditure Account	100-5432-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	118.56	115.74	105.00	145.00
Expenditure Account	100-5432-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	16.52	16.80	13.00	16.00
Expenditure Account	100-5432-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	3.84	3.84	4.00	4.00
Expenditure Account	100-5432-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	58.68	56.98	57.00	60.00
Expenditure Account	100-5432-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	0.84	1.08	2.00	1.00
Expenditure Account	100-5432-613.10-00	REPAIR & MAINT / REPAIR & MAINT	-	339.00	-	-
Expenditure Account	100-5432-613.10-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	142,208.52	148,912.75	157,000.00	162,000.00
Expenditure Account	100-5432-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	288.48	1,358.12	2,000.00	2,000.00
Expenditure Account	100-5432-614.60-00	UTILITY SERVICES / TELEPHONE	7,803.91	7,862.21	7,800.00	7,800.00
Expenditure Account	100-5432-614.60-01	TELEPHONE / CELL PHONE/PAGER	3,683.74	3,549.90	3,500.00	3,600.00
Expenditure Account	100-5432-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	-	-	80.00	-
Expenditure Account	100-5432-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	866.25	15.82	45.00	1,000.00
Expenditure Account	100-5432-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	27.50	7.00	40.00	1,000.00
Expenditure Account	100-5432-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	1,641.55	1,815.46	2,000.00	1,850.00
Expenditure Account	100-5432-620.30-00	MAINTENANCE SUPPLIES / HARDWARE SUPPLIES	9,023.87	6,197.25	5,050.00	5,000.00
Expenditure Account	100-5432-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	81.38	-	-	-
Expenditure Account	100-5432-622.30-00	OFFICE / POSTAGE & DELIVERY	-	4.48	100.00	100.00
Expenditure Account	100-5432-642.05-20	IMPROVEMENTS / STREET MAINTENANCE PROGRAM	-	250,000.00	-	-
Expenditure Account	100-5432-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	5,484.00	5,648.00	-	-
Expenditure Account	100-5435-606.22-00	SALARIES AND BENEFITS / UNIFORM ALLOWANCE	189.62	-	-	-
Expenditure Account	100-5435-611.50-00	PROFESSIONAL SERVICES / ENGINEER/INSPECT/PLANNING SV	162.50	-	15,000.00	40,000.00
Expenditure Account	100-5435-613.10-00	REPAIR & MAINT / REPAIR & MAINT	3,550.00	339.00	500.00	500.00
Expenditure Account	100-5435-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	-	436.99	500.00	500.00
Expenditure Account	100-5435-614.60-00	UTILITY SERVICES / TELEPHONE	2,278.08	2,295.09	2,121.00	2,300.00
Expenditure Account	100-5435-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	241.00	160.00	150.00	150.00
Expenditure Account	100-5435-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	6,103.46	5,713.70	4,917.00	-
Expenditure Account	100-5435-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	2,462.25	11,673.83	12,500.00	12,500.00
Expenditure Account	100-5435-621.30-00	OPERATING SUPPLIES / BOOKS PERIODICALS & SUBS	5.77	5.53	200.00	100.00
Expenditure Account	100-5435-622.30-00	OFFICE / POSTAGE & DELIVERY	83.28	153.06	100.00	100.00
Expenditure Account	100-5435-661.10-00	ALLOCATED COSTS / INFO SERVY CHG ALLOCATE	-	-	-	10,360.00
Expenditure Account	100-5435-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	-	-	36,167.00	29,000.00
Expenditure Account	100-5436-611.50-00	PROFESSIONAL SERVICES / ENGINEER/INSPECT/PLANNING SV	2,795.68	-	-	-
Expenditure Account	100-5436-614.60-01	TELEPHONE / CELL PHONE/PAGER	1,783.26	1,394.12	2,000.00	-
Expenditure Account	100-5436-661.10-00	ALLOCATED COSTS / INFO SERVY CHG ALLOCATE	7,251.00	7,468.00	8,973.00	10,360.00
Expenditure Account	100-5501-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	40,631.22	31,990.54	86,199.00	-
Expenditure Account	100-5501-613.10-00	REPAIR & MAINT / REPAIR & MAINT	2,205.00	3,792.00	3,500.00	3,750.00
Expenditure Account	100-5501-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	-	-	5,000.00	5,000.00
Expenditure Account	100-5501-613.30-00	REPAIR & MAINT / HVAC	4,082.55	7,168.94	5,000.00	5,000.00
Expenditure Account	100-5501-614.20-00	UTILITY SERVICES / ELECTRICITY	-	7,895.00	28,325.00	25,000.00
Expenditure Account	100-5501-614.30-00	UTILITY SERVICES / GAS	8,767.96	6,723.23	6,798.00	7,000.00
Expenditure Account	100-5501-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	19,824.00	20,418.00	-	46,733.00
Expenditure Account	100-5510-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	26,282.04	9,544.70	9,000.00	15,000.00
Expenditure Account	100-5510-614.60-00	UTILITY SERVICES / TELEPHONE	1,123.13	1,131.53	848.00	848.00
Expenditure Account	100-5510-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	5,257.68	5,081.61	3,429.00	3,500.00
Expenditure Account	100-5510-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	6,763.50	5,324.85	4,000.00	4,500.00
Expenditure Account	100-5510-622.10-00	OFFICE / GENERAL OFFICE SUPPLIES	-	124.32	-	150.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-5510-622.30-00	OFFICE / POSTAGE & DELIVERY	4,000.57	4,075.04	4,800.00	4,800.00
Expenditure Account	100-5510-639.30-00	CHARGEBACK / CHARGEBACK	(35,366.00)	(36,424.00)	(36,427.00)	-
Expenditure Account	100-5510-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	-	-	17,946.00	-
Expenditure Account	100-5510-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	5,817.00	5,991.00	6,889.00	11,600.00
Expenditure Account	100-5510-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	3,855.00	3,970.00	7,167.00	-
Expenditure Account	100-5512-601.10-00	SALARIES AND WAGES / REGULAR	26,883.25	31,545.31	24,316.00	40,801.00
Expenditure Account	100-5512-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	68,145.64	63,915.18	79,993.00	24,493.00
Expenditure Account	100-5512-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	-	92,318.00
Expenditure Account	100-5512-601.30-00	SALARIES AND WAGES / OVERTIME PAY	266.14	129.87	355.00	400.00
Expenditure Account	100-5512-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	2,101.83	25.09	-	-
Expenditure Account	100-5512-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	23.24	168.84	-	-
Expenditure Account	100-5512-601.46-00	SALARIES AND WAGES / BONUS	-	1,326.94	1,654.00	-
Expenditure Account	100-5512-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	-	-	-	375.00
Expenditure Account	100-5512-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	54.00
Expenditure Account	100-5512-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	5,360.51	6,292.54	7,387.00	12,862.00
Expenditure Account	100-5512-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	8.71	9.10	-	31.00
Expenditure Account	100-5512-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	743.50	764.35	1,603.00	1,794.00
Expenditure Account	100-5512-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,412.47	1,405.39	2,256.00	2,992.00
Expenditure Account	100-5512-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	250.88	331.37	334.00	373.00
Expenditure Account	100-5512-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	132.00	144.00	144.00	144.00
Expenditure Account	100-5512-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	399.00	417.00	467.00
Expenditure Account	100-5512-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	4,135.38	2,328.63	5,858.00	10,674.00
Expenditure Account	100-5512-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	828.82	843.18	898.00	1,396.00
Expenditure Account	100-5512-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	113.04	120.60	155.00	19.00
Expenditure Account	100-5512-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	35.14	39.00	34.00	52.00
Expenditure Account	100-5512-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	193.15	245.48	1,077.00	381.00
Expenditure Account	100-5512-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	5.00	6.72	10.00	15.00
Expenditure Account	100-5512-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	32,382.04	16,305.20	9,000.00	9,000.00
Expenditure Account	100-5512-613.10-00	REPAIR & MAINT / REPAIR & MAINT	1,188.00	1,562.86	300.00	1,500.00
Expenditure Account	100-5512-613.30-00	REPAIR & MAINT / HVAC	659.96	1,101.42	2,093.00	2,093.00
Expenditure Account	100-5512-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	2,847.15	811.61	2,500.00	2,500.00
Expenditure Account	100-5512-614.10-00	UTILITY SERVICES / CABLE SERVICES	59.40	1,018.38	2,250.00	2,250.00
Expenditure Account	100-5512-614.20-00	UTILITY SERVICES / ELECTRICITY	8,821.40	12,219.23	7,931.00	10,000.00
Expenditure Account	100-5512-614.30-00	UTILITY SERVICES / GAS	13,731.99	7,866.03	9,064.00	9,000.00
Expenditure Account	100-5512-614.60-00	UTILITY SERVICES / TELEPHONE	864.39	870.82	599.00	600.00
Expenditure Account	100-5512-614.60-01	TELEPHONE / CELL PHONE/PAGER	362.41	470.43	500.00	500.00
Expenditure Account	100-5512-614.70-00	UTILITY SERVICES / WATER	2,807.80	5,856.62	8,993.00	9,000.00
Expenditure Account	100-5512-617.20-00	INSURANCE SERVICES / PREMIUMS	9,224.00	12,754.00	10,000.00	10,500.00
Expenditure Account	100-5512-620.80-00	MAINTENANCE SUPPLIES / SIGN SUPPLIES	327.45	39.14	500.00	500.00
Expenditure Account	100-5512-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	384.30	715.85	350.00	350.00
Expenditure Account	100-5512-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	-	150.00	150.00	150.00
Expenditure Account	100-5512-622.10-00	OFFICE / GENERAL OFFICE SUPPLIES	-	1,634.96	-	-
Expenditure Account	100-5512-622.30-00	OFFICE / POSTAGE & DELIVERY	56.04	59.49	50.00	100.00
Expenditure Account	100-5512-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	10,876.00	11,202.00	8,973.00	10,360.00
Expenditure Account	100-5512-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841.00	2,926.00	2,926.00	-
Expenditure Account	100-5513-601.10-00	SALARIES AND WAGES / REGULAR	2,496.68	4,209.10	4,371.00	6,125.00
Expenditure Account	100-5513-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	45,894.21	51,233.05	67,440.00	54,182.00
Expenditure Account	100-5513-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	2,084.83	7,852.76	-	32,918.00
Expenditure Account	100-5513-601.30-00	SALARIES AND WAGES / OVERTIME PAY	15.10	41.22	6.00	-
Expenditure Account	100-5513-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	280.51	375.96	-	-
Expenditure Account	100-5513-601.46-00	SALARIES AND WAGES / BONUS	-	11,375.65	3,971.00	-
Expenditure Account	100-5513-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	614.53	719.31	1,260.00	2,708.00
Expenditure Account	100-5513-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	402.00
Expenditure Account	100-5513-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	7,246.71	10,010.73	11,328.00	14,921.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-5513-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	0.52	0.52	-	41.00
Expenditure Account	100-5513-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	104.13	124.96	1,269.00	486.00
Expenditure Account	100-5513-606.11-00	SALARIES AND BENEFITS / MEDICARE	744.85	1,099.23	1,582.00	1,537.00
Expenditure Account	100-5513-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	13.40	-	117.00
Expenditure Account	100-5513-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	12,216.53	12,336.62	21,484.00	10,388.00
Expenditure Account	100-5513-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	741.48	870.78	1,581.00	619.00
Expenditure Account	100-5513-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	125.33	138.15	195.00	78.00
Expenditure Account	100-5513-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	1.92	1.92	4.00	4.00
Expenditure Account	100-5513-606.45-00	SALARIES AND BENEFITS / LONG-TERM DISABILITY INS	14.76	18.46	1,183.00	45.00
Expenditure Account	100-5513-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	0.48	0.60	-	1.00
Expenditure Account	100-5513-610.20-00	SEM-PROFESSIONAL SERVICE / ENTERTAINMENT SERVICES	2,061.50	2,315.00	6,000.00	6,000.00
Expenditure Account	100-5513-614.60-00	UTILITY SERVICES / TELEPHONE	707.30	712.60	6,935.00	6,000.00
Expenditure Account	100-5513-616.40-00	RENTS / TRANSPORTATION RENTALS	394.00	1,522.41	3,500.00	2,000.00
Expenditure Account	100-5513-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	2,336.23	3,960.59	3,500.00	3,500.00
Expenditure Account	100-5513-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	2,445.18	2,970.18	3,500.00	3,500.00
Expenditure Account	100-5513-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	687.58	1,348.83	1,500.00	1,500.00
Expenditure Account	100-5513-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	-	-	150.00	150.00
Expenditure Account	100-5513-622.30-00	OFFICE / POSTAGE & DELIVERY	0.93	4.15	-	-
Expenditure Account	100-5513-661.10-00	ALLOCATED COSTS / INFO SERY CHG ALLOCATE	1,813.00	1,867.00	2,243.00	2,590.00
Expenditure Account	100-5513-661.70-00	ALLOCATED COSTS / INTERFUND/ALOC./TRANSFERS	2,841.00	2,926.00	2,926.00	-
Expenditure Account	100-5514-601.10-00	SALARIES AND WAGES / REGULAR	2,317.25	4,107.04	-	-
Expenditure Account	100-5514-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	3,413.09	2,954.45	-	-
Expenditure Account	100-5514-601.30-00	SALARIES AND WAGES / OVERTIME PAY	15.10	0.44	-	-
Expenditure Account	100-5514-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	80.67	13.06	-	-
Expenditure Account	100-5514-601.46-00	SALARIES AND WAGES / BONUS	-	237.36	-	-
Expenditure Account	100-5514-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	39.74	37.44	-	-
Expenditure Account	100-5514-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	678.29	794.26	-	-
Expenditure Account	100-5514-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	0.52	0.52	-	-
Expenditure Account	100-5514-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	3.27	3.40	-	-
Expenditure Account	100-5514-606.11-00	SALARIES AND BENEFITS / MEDICARE	85.06	106.61	-	-
Expenditure Account	100-5514-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	13.40	-	-
Expenditure Account	100-5514-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	514.84	816.45	-	-
Expenditure Account	100-5514-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	47.52	90.12	-	-
Expenditure Account	100-5514-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	6.62	13.20	-	-
Expenditure Account	100-5514-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	1.92	1.92	-	-
Expenditure Account	100-5514-606.45-00	SALARIES AND BENEFITS / LONG-TERM DISABILITY INS	14.76	18.46	-	-
Expenditure Account	100-5514-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	0.48	0.60	-	-
Expenditure Account	100-5514-610.20-00	SEM-PROFESSIONAL SERVICE / ENTERTAINMENT SERVICES	60.00	-	-	-
Expenditure Account	100-5514-614.60-00	UTILITY SERVICES / TELEPHONE	2,808.32	2,903.95	-	-
Expenditure Account	100-5514-661.10-00	ALLOCATED COSTS / INFO SERY CHG ALLOCATE	1,813.00	1,867.00	-	2,590.00
Expenditure Account	100-5514-661.70-00	ALLOCATED COSTS / INTERFUND/ALOC./TRANSFERS	2,841.00	2,926.00	-	-
Expenditure Account	100-5516-601.10-00	SALARIES AND WAGES / REGULAR	42,135.90	50,281.57	51,494.00	53,961.00
Expenditure Account	100-5516-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	69,197.14	92,598.53	76,726.00	37,927.00
Expenditure Account	100-5516-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	-	25,740.00
Expenditure Account	100-5516-601.30-00	SALARIES AND WAGES / OVERTIME PAY	81.70	58.17	57.00	100.00
Expenditure Account	100-5516-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	759.26	130.51	-	-
Expenditure Account	100-5516-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	59.06	429.12	-	-
Expenditure Account	100-5516-601.46-00	SALARIES AND WAGES / BONUS	-	3,530.12	5,973.00	-
Expenditure Account	100-5516-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	1,702.54	1,842.26	756.00	2,293.00
Expenditure Account	100-5516-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	298.00
Expenditure Account	100-5516-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	22,647.71	26,323.96	18,849.00	24,827.00
Expenditure Account	100-5516-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	11.85	12.48	-	40.00
Expenditure Account	100-5516-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	64.79	55.03	791.00	394.00
Expenditure Account	100-5516-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,651.78	2,151.90	1,778.00	1,874.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-5516-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	637.87	842.24	834.00	933.00
Expenditure Account	100-5516-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	335.50	366.00	360.00	360.00
Expenditure Account	100-5516-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	1,147.87	1,543.00	1,752.00
Expenditure Account	100-5516-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	23,466.88	36,715.08	24,690.00	16,914.00
Expenditure Account	100-5516-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,657.57	2,305.91	2,019.00	1,543.00
Expenditure Account	100-5516-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	315.73	451.84	285.00	142.00
Expenditure Account	100-5516-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	57.18	65.88	61.00	58.00
Expenditure Account	100-5516-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	337.57	441.36	1,160.00	506.00
Expenditure Account	100-5516-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	5.84	7.80	16.00	16.00
Expenditure Account	100-5516-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	962.22	108.00	1,200.00	1,200.00
Expenditure Account	100-5516-613.10-00	REPAIR & MAINT / REPAIR & MAINT	-	-	900.00	900.00
Expenditure Account	100-5516-613.30-00	REPAIR & MAINT / HVAC	-	502.64	-	-
Expenditure Account	100-5516-614.20-00	UTILITY SERVICES / ELECTRICITY	-	366.30	567.00	400.00
Expenditure Account	100-5516-614.60-00	UTILITY SERVICES / TELEPHONE	1,483.59	1,494.71	1,440.00	1,400.00
Expenditure Account	100-5516-614.60-01	TELEPHONE / CELL PHONE/PAGER	773.49	921.21	693.00	700.00
Expenditure Account	100-5516-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	-	-	50.00	100.00
Expenditure Account	100-5516-621.70-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	3,229.03	3,328.95	2,500.00	2,750.00
Expenditure Account	100-5516-621.80-00	OPERATING SUPPLIES / RECREATION SUPPLIES	2,166.92	2,940.01	2,500.00	2,750.00
Expenditure Account	100-5516-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	-	-	150.00	150.00
Expenditure Account	100-5516-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	-	-	50.00	50.00
Expenditure Account	100-5516-622.30-00	OFFICE / POSTAGE & DELIVERY	22.13	4.62	100.00	50.00
Expenditure Account	100-5516-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	9,063.00	9,334.00	17,945.00	18,130.00
Expenditure Account	100-5516-661.10-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841.00	2,926.00	2,926.00	-
Expenditure Account	100-5517-601.10-00	SALARIES AND WAGES / REGULAR	42,408.70	50,606.25	51,494.00	53,846.00
Expenditure Account	100-5517-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	82,712.78	66,197.16	98,941.00	37,927.00
Expenditure Account	100-5517-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	745.59	-	11,859.00
Expenditure Account	100-5517-601.30-00	SALARIES AND WAGES / OVERTIME PAY	104.69	58.17	-	100.00
Expenditure Account	100-5517-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	1,087.27	148.21	-	-
Expenditure Account	100-5517-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	59.06	429.12	-	-
Expenditure Account	100-5517-601.46-00	SALARIES AND WAGES / BONUS	-	1,996.65	5,973.00	-
Expenditure Account	100-5517-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	1,139.77	712.94	756.00	2,293.00
Expenditure Account	100-5517-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	298.00
Expenditure Account	100-5517-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	22,787.18	20,553.06	18,849.00	24,827.00
Expenditure Account	100-5517-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	11.85	12.48	-	40.00
Expenditure Account	100-5517-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	130.56	166.07	1,114.00	212.00
Expenditure Account	100-5517-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,848.68	1,746.24	1,778.00	1,671.00
Expenditure Account	100-5517-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	637.87	842.24	834.00	933.00
Expenditure Account	100-5517-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	335.50	366.00	360.00	360.00
Expenditure Account	100-5517-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	1,147.87	1,543.00	1,752.00
Expenditure Account	100-5517-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	13,952.97	14,430.15	24,690.00	16,914.00
Expenditure Account	100-5517-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,681.03	1,361.94	2,019.00	1,543.00
Expenditure Account	100-5517-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	211.32	155.42	285.00	142.00
Expenditure Account	100-5517-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	57.18	65.88	61.00	58.00
Expenditure Account	100-5517-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	337.57	441.36	1,362.00	506.00
Expenditure Account	100-5517-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	5.84	7.80	16.00	16.00
Expenditure Account	100-5517-613.10-00	REPAIR & MAINT / REPAIR & MAINT	235.12	-	1,500.00	1,500.00
Expenditure Account	100-5517-613.30-00	REPAIR & MAINT / HVAC	-	696.13	1,000.00	1,000.00
Expenditure Account	100-5517-614.20-00	UTILITY SERVICES / ELECTRICITY	-	80.33	227.00	227.00
Expenditure Account	100-5517-614.60-00	UTILITY SERVICES / TELEPHONE	1,577.11	1,948.89	1,998.00	1,998.00
Expenditure Account	100-5517-614.70-00	UTILITY SERVICES / WATER	-	-	5,368.00	5,368.00
Expenditure Account	100-5517-618.30-00	MISCELLANEOUS SERVICES / OTHER MISCELLANEOUS SRVC	968.00	-	-	-
Expenditure Account	100-5517-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	3,728.41	4,698.24	4,200.00	4,200.00
Expenditure Account	100-5517-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	3,410.73	3,925.89	2,700.00	3,000.00
Expenditure Account	100-5517-622.30-00	OFFICE / POSTAGE & DELIVERY	6.97	6.02	-	-

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-5517-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	268.27	324.08	166.00	250.00
Expenditure Account	100-5517-661.10-00	ALLOCATED COSTS / INFO SERVY CHG ALLOCATE	14,501.00	14,936.00	26,918.00	31,080.00
Expenditure Account	100-5517-661.70-00	ALLOCATED COSTS / INTERFUND/ALOC./TRANSFERS	4,115.00	4,238.00	4,238.00	-
Expenditure Account	100-5518-601.10-00	SALARIES AND WAGES / REGULAR	44,591.06	53,702.91	54,711.00	56,956.00
Expenditure Account	100-5518-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	71,453.93	67,999.92	66,247.00	40,670.00
Expenditure Account	100-5518-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	-	25,609.00
Expenditure Account	100-5518-601.30-00	SALARIES AND WAGES / OVERTIME PAY	81.63	58.17	57.00	100.00
Expenditure Account	100-5518-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	1,498.92	1,057.05	-	-
Expenditure Account	100-5518-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	78.42	569.82	-	-
Expenditure Account	100-5518-601.46-00	SALARIES AND WAGES / BONUS	-	3,120.40	6,185.00	-
Expenditure Account	100-5518-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	1,414.54	599.12	756.00	2,218.00
Expenditure Account	100-5518-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	298.00
Expenditure Account	100-5518-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	23,491.10	21,569.10	19,693.00	25,725.00
Expenditure Account	100-5518-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	11.96	12.74	-	40.00
Expenditure Account	100-5518-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	105.91	64.64	638.00	391.00
Expenditure Account	100-5518-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,726.84	1,834.16	1,820.00	1,916.00
Expenditure Account	100-5518-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	846.90	1,118.56	1,112.00	1,245.00
Expenditure Account	100-5518-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	445.50	486.00	480.00	480.00
Expenditure Account	100-5518-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	1,453.47	1,790.00	2,024.00
Expenditure Account	100-5518-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	24,480.91	17,602.27	24,986.00	17,200.00
Expenditure Account	100-5518-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,806.80	1,624.99	1,571.00	1,589.00
Expenditure Account	100-5518-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	290.84	211.99	231.00	149.00
Expenditure Account	100-5518-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	63.24	74.40	66.00	64.00
Expenditure Account	100-5518-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	355.13	469.26	1,092.00	535.00
Expenditure Account	100-5518-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	5.00	6.72	16.00	18.00
Expenditure Account	100-5518-613.10-00	REPAIR & MAINT / REPAIR & MAINT	-	7,105.00	500.00	500.00
Expenditure Account	100-5518-613.30-00	REPAIR & MAINT / HVAC	-	4,562.48	1,000.00	1,000.00
Expenditure Account	100-5518-614.20-00	UTILITY SERVICES / ELECTRICITY	-	173.00	293.00	300.00
Expenditure Account	100-5518-614.60-00	UTILITY SERVICES / TELEPHONE	950.63	957.75	923.00	925.00
Expenditure Account	100-5518-614.60-01	TELEPHONE / CELL PHONE/PAGER	-	-	206.00	206.00
Expenditure Account	100-5518-614.70-00	UTILITY SERVICES / WATER	-	428.40	630.00	630.00
Expenditure Account	100-5518-618.30-00	MISCELLANEOUS SERVICES / OTHER MISCELLANEOUS SRVC	968.00	-	1,000.00	1,000.00
Expenditure Account	100-5518-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	2,676.12	3,190.33	3,000.00	3,000.00
Expenditure Account	100-5518-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	2,194.39	2,224.90	2,500.00	2,500.00
Expenditure Account	100-5518-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	268.27	280.92	300.00	300.00
Expenditure Account	100-5518-622.30-00	OFFICE / POSTAGE & DELIVERY	2.31	3.22	-	-
Expenditure Account	100-5518-661.10-00	ALLOCATED COSTS / INFO SERVY CHG ALLOCATE	9,063.00	9,334.00	15,702.00	18,130.00
Expenditure Account	100-5518-661.70-00	ALLOCATED COSTS / INTERFUND/ALOC./TRANSFERS	2,841.00	2,926.00	2,926.00	-
Expenditure Account	100-5520-601.10-00	SALARIES AND WAGES / REGULAR	22,106.56	26,491.36	23,589.00	32,164.00
Expenditure Account	100-5520-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	2,958.96	2,954.45	6,750.00	-
Expenditure Account	100-5520-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	-	1,069.00
Expenditure Account	100-5520-601.30-00	SALARIES AND WAGES / OVERTIME PAY	203.86	111.72	192.00	100.00
Expenditure Account	100-5520-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	19.36	140.70	-	-
Expenditure Account	100-5520-601.46-00	SALARIES AND WAGES / BONUS	-	995.20	1,584.00	-
Expenditure Account	100-5520-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	-	-	-	300.00
Expenditure Account	100-5520-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	54.00
Expenditure Account	100-5520-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	3,905.10	5,075.82	6,399.00	9,344.00
Expenditure Account	100-5520-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	7.44	7.80	-	11.00
Expenditure Account	100-5520-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	2.55	3.40	43.00	15.00
Expenditure Account	100-5520-606.11-00	SALARIES AND BENEFITS / MEDICARE	366.57	442.83	404.00	524.00
Expenditure Account	100-5520-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	209.03	276.09	278.00	311.00
Expenditure Account	100-5520-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	110.00	120.00	120.00	120.00
Expenditure Account	100-5520-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	332.57	348.00	389.00
Expenditure Account	100-5520-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	955.58	2,091.84	5,553.00	8,588.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-5520-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	689.02	699.84	411.00	1,123.00
Expenditure Account	100-5520-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	93.88	101.32	101.00	16.00
Expenditure Account	100-5520-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	29.40	32.76	32.00	42.00
Expenditure Account	100-5520-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	160.95	205.30	275.00	308.00
Expenditure Account	100-5520-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	4.16	5.64	10.00	12.00
Expenditure Account	100-5520-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	28,162.73	28,720.15	38,000.00	38,000.00
Expenditure Account	100-5520-613.10-00	REPAIR & MAINT / REPAIR & MAINT	297.00	307.20	110.00	110.00
Expenditure Account	100-5520-613.30-00	REPAIR & MAINT / HVAC	282.84	472.04	1,000.00	1,000.00
Expenditure Account	100-5520-614.20-00	UTILITY SERVICES / ELECTRICITY	3,528.56	4,887.69	19,261.00	19,261.00
Expenditure Account	100-5520-614.30-00	UTILITY SERVICES / GAS	2,288.66	1,311.00	20,507.00	20,507.00
Expenditure Account	100-5520-614.60-00	UTILITY SERVICES / TELEPHONE	562.94	567.15	546.00	546.00
Expenditure Account	100-5520-614.70-00	UTILITY SERVICES / WATER	561.56	1,171.32	6,204.00	6,204.00
Expenditure Account	100-5520-620.80-00	MAINTENANCE SUPPLIES / SIGN SUPPLIES	504.92		1,000.00	1,000.00
Expenditure Account	100-5520-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	-	-	400.00	400.00
Expenditure Account	100-5520-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	-	-	150.00	150.00
Expenditure Account	100-5520-622.30-00	OFFICE / POSTAGE & DELIVERY	2.33	0.46	75.00	50.00
Expenditure Account	100-5520-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	9,063.00	9,334.00	11,216.00	12,950.00
Expenditure Account	100-5520-661.70-00	ALLOCATED COSTS / INTERFUND/ALLO/TRANSFERS	2,841.00	2,926.00	2,926.00	-
Expenditure Account	100-5524-601.10-00	SALARIES AND WAGES / REGULAR	3,231.84	5,294.69	8,386.00	5,295.00
Expenditure Account	100-5524-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	32,146.71	33,090.46	37,259.00	21,404.00
Expenditure Account	100-5524-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	-	1,069.00
Expenditure Account	100-5524-601.30-00	SALARIES AND WAGES / OVERTIME PAY	38.60	0.44	-	-
Expenditure Account	100-5524-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	8.71	63.31	-	-
Expenditure Account	100-5524-601.46-00	SALARIES AND WAGES / BONUS	-	1,789.61	2,634.00	-
Expenditure Account	100-5524-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	-	-	900.00	-
Expenditure Account	100-5524-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	1,155.00
Expenditure Account	100-5524-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,664.16	3,102.42	10,572.00	2,541.00
Expenditure Account	100-5524-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	0.46	0.52	-	14.00
Expenditure Account	100-5524-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	2.55	4.62	43.00	15.00
Expenditure Account	100-5524-606.11-00	SALARIES AND BENEFITS / MEDICARE	513.66	582.37	616.00	421.00
Expenditure Account	100-5524-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	94.05	124.23	167.00	187.00
Expenditure Account	100-5524-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	49.50	54.00	72.00	72.00
Expenditure Account	100-5524-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	149.52	209.00	233.00
Expenditure Account	100-5524-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	9,292.88	10,002.89	12,335.00	5,786.00
Expenditure Account	100-5524-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	528.17	579.24	668.00	335.00
Expenditure Account	100-5524-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	107.10	118.08	96.00	55.00
Expenditure Account	100-5524-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	4.40	5.52	11.00	6.00
Expenditure Account	100-5524-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	21.20	29.14	415.00	45.00
Expenditure Account	100-5524-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	-	-	-	2.00
Expenditure Account	100-5524-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	-	-	500.00	500.00
Expenditure Account	100-5524-613.10-00	REPAIR & MAINT / REPAIR & MAINT	-	468.00	300.00	300.00
Expenditure Account	100-5524-613.30-00	REPAIR & MAINT / HVAC	-	852.38	800.00	800.00
Expenditure Account	100-5524-614.20-00	UTILITY SERVICES / ELECTRICITY	-	4,532.41	4,532.00	4,532.00
Expenditure Account	100-5524-614.30-00	UTILITY SERVICES / GAS	-	1,991.29	567.00	567.00
Expenditure Account	100-5524-614.60-00	UTILITY SERVICES / TELEPHONE	483.03	486.65	469.00	469.00
Expenditure Account	100-5524-622.30-00	OFFICE / POSTAGE & DELIVERY	82.15	76.68	20.00	25.00
Expenditure Account	100-5524-622.90-00	OFFICE / MISC SUPPLIES & EXPENSES	268.27	198.37	20.00	-
Expenditure Account	100-5524-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251.00	7,468.00	8,973.00	10,360.00
Expenditure Account	100-5524-661.70-00	ALLOCATED COSTS / INTERFUND/ALLO/TRANSFERS	2,841.00	2,926.00	2,926.00	-
Expenditure Account	100-5528-601.10-00	SALARIES AND WAGES / REGULAR	30,182.76	36,321.24	36,318.00	40,001.00
Expenditure Account	100-5528-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	75,939.69	109,318.47	119,625.00	110,390.00
Expenditure Account	100-5528-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	-	38,359.00
Expenditure Account	100-5528-601.30-00	SALARIES AND WAGES / OVERTIME PAY	89.34	58.17	57.00	100.00
Expenditure Account	100-5528-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	1,068.64	406.37	-	-

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-5528-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	19.36	140.70	-	-
Expenditure Account	100-5528-601.46-00	SALARIES AND WAGES / BONUS	-	1,460.75	9,391.00	-
Expenditure Account	100-5528-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	982.62	2,481.21	2,052.00	5,453.00
Expenditure Account	100-5528-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	730.00
Expenditure Account	100-5528-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	20,368.23	27,948.56	24,070.00	36,684.00
Expenditure Account	100-5528-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	10.04	10.40	-	86.00
Expenditure Account	100-5528-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	111.11	164.74	2,145.00	554.00
Expenditure Account	100-5528-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,569.82	2,175.47	3,326.00	2,934.00
Expenditure Account	100-5528-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	209.03	276.09	278.00	311.00
Expenditure Account	100-5528-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	110.00	120.00	120.00	120.00
Expenditure Account	100-5528-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	466.24	848.00	974.00
Expenditure Account	100-5528-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	20,105.06	17,131.26	45,664.00	25,764.00
Expenditure Account	100-5528-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,227.18	1,455.14	2,971.00	1,875.00
Expenditure Account	100-5528-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	157.44	175.41	394.00	193.00
Expenditure Account	100-5528-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	37.08	40.44	41.00	38.00
Expenditure Account	100-5528-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	240.75	308.10	2,185.00	357.00
Expenditure Account	100-5528-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	5.72	7.68	13.00	11.00
Expenditure Account	100-5528-610.20-00	SEMI-PROFESSIONAL SERVICE / ENTERTAINMENT SERVICES	510.00	911.62	500.00	500.00
Expenditure Account	100-5528-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	-	-	1,000.00	1,000.00
Expenditure Account	100-5528-614.60-00	UTILITY SERVICES / TELEPHONE	1,121.87	727.96	699.00	700.00
Expenditure Account	100-5528-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	758.40	265.91	800.00	800.00
Expenditure Account	100-5528-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	5,383.94	5,480.01	5,000.00	5,000.00
Expenditure Account	100-5528-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	-	-	150.00	150.00
Expenditure Account	100-5528-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	-	-	500.00	500.00
Expenditure Account	100-5528-622.30-00	OFFICE / POSTAGE & DELIVERY	0.47	4.16	-	-
Expenditure Account	100-5528-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	10,876.00	11,202.00	13,459.00	15,540.00
Expenditure Account	100-5528-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841.00	2,926.00	2,926.00	-
Expenditure Account	100-5536-601.10-00	SALARIES AND WAGES / REGULAR	37,549.92	43,751.01	43,849.00	15,456.00
Expenditure Account	100-5536-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	45,740.00	65,448.77	73,253.00	58,583.00
Expenditure Account	100-5536-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	42,648.88	61,702.09	-	95,242.00
Expenditure Account	100-5536-601.30-00	SALARIES AND WAGES / OVERTIME PAY	291.22	363.50	-	400.00
Expenditure Account	100-5536-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	19.36	140.70	-	-
Expenditure Account	100-5536-601.46-00	SALARIES AND WAGES / BONUS	-	928.78	4,892.00	-
Expenditure Account	100-5536-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	-	-	-	75.00
Expenditure Account	100-5536-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	67.00
Expenditure Account	100-5536-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	5,616.08	4,882.47	5,992.00	7,113.00
Expenditure Account	100-5536-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	13.99	15.08	-	42.00
Expenditure Account	100-5536-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,091.62	1,619.63	1,623.00	3,951.00
Expenditure Account	100-5536-606.20-00	SALARIES AND BENEFITS / PARS ER CONTRIB	1,830.58	2,496.67	3,785.00	5,591.00
Expenditure Account	100-5536-606.21-00	SALARIES AND BENEFITS / 401A EXECUTIVES	209.03	276.09	278.00	311.00
Expenditure Account	100-5536-606.25-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	110.00	120.00	120.00	120.00
Expenditure Account	100-5536-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	332.57	348.00	389.00
Expenditure Account	100-5536-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	1,632.38	6,281.91	8,444.00	10,098.00
Expenditure Account	100-5536-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,120.82	706.08	703.00	759.00
Expenditure Account	100-5536-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	155.35	112.68	188.00	16.00
Expenditure Account	100-5536-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	47.44	56.76	60.00	18.00
Expenditure Account	100-5536-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	269.52	369.24	1,447.00	133.00
Expenditure Account	100-5536-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	8.14	12.36	19.00	5.00
Expenditure Account	100-5536-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	46,603.00	50,428.00	52,000.00	52,000.00
Expenditure Account	100-5536-613.10-00	REPAIR & MAINT / REPAIR & MAINT	1,859.53	1,557.22	350.00	350.00
Expenditure Account	100-5536-613.30-00	REPAIR & MAINT / HVAC	659.96	1,101.42	6,000.00	6,000.00
Expenditure Account	100-5536-613.90-00	REPAIR & MAINT / REPAIR & MAIN. SERV	11,608.61	7,001.45	7,700.00	7,700.00
Expenditure Account	100-5536-614.20-00	UTILITY SERVICES / ELECTRICITY	14,114.24	19,550.77	22,660.00	22,660.00
Expenditure Account	100-5536-614.30-00	UTILITY SERVICES / GAS	27,463.95	15,732.02	22,660.00	22,660.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-5536-614.60-00	UTILITY SERVICES / TELEPHONE	2,035.03	1,820.92	1,747.00	1,747.00
Expenditure Account	100-5536-614.70-00	UTILITY SERVICES / WATER	5,615.59	11,713.24	(32,015.00)	-
Expenditure Account	100-5536-620.70-01	POOL MAINTENANCE SUPPLIES / CO2	9,038.01	8,223.70	10,000.00	10,000.00
Expenditure Account	100-5536-620.70-02	POOL MAINTENANCE SUPPLIES / CHLORINE	16,918.47	12,490.87	10,000.00	10,000.00
Expenditure Account	100-5536-620.70-03	POOL MAINTENANCE SUPPLIES / AQUATIC PARTS	1,639.42	1,806.86	2,000.00	2,000.00
Expenditure Account	100-5536-620.70-05	POOL MAINTENANCE SUPPLIES / MISC CHEMICALS	2,906.04	116.23	6,000.00	6,000.00
Expenditure Account	100-5536-620.80-00	MAINTENANCE SUPPLIES / SIGN SUPPLIES	500.00	500.00	500.00	500.00
Expenditure Account	100-5536-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	8,986.72	9,670.61	24,000.00	24,000.00
Expenditure Account	100-5536-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	1,756.76	923.00	2,000.00	2,000.00
Expenditure Account	100-5536-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	959.65	590.75	600.00	600.00
Expenditure Account	100-5536-622.30-00	OFFICE / POSTAGE & DELIVERY	82.65	164.52	100.00	100.00
Expenditure Account	100-5536-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	10,876.00	11,202.00	13,459.00	15,540.00
Expenditure Account	100-5536-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841.00	2,926.00	2,926.00	-
Expenditure Account	100-5538-601.10-00	SALARIES AND WAGES / REGULAR	26,408.33	31,397.45	28,149.00	39,867.00
Expenditure Account	100-5538-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	15,468.96	6,249.03	9,302.00	-
Expenditure Account	100-5538-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	-	12,685.00
Expenditure Account	100-5538-601.30-00	SALARIES AND WAGES / OVERTIME PAY	249.24	129.65	-	100.00
Expenditure Account	100-5538-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	23.24	168.84	-	-
Expenditure Account	100-5538-601.46-00	SALARIES AND WAGES / BONUS	-	1,182.32	1,895.00	-
Expenditure Account	100-5538-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	-	-	-	375.00
Expenditure Account	100-5538-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	54.00
Expenditure Account	100-5538-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	4,673.50	6,129.22	7,635.00	11,569.00
Expenditure Account	100-5538-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	8.71	9.10	-	14.00
Expenditure Account	100-5538-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	165.18	46.23	80.00	175.00
Expenditure Account	100-5538-606.11-00	SALARIES AND BENEFITS / MEDICARE	611.00	564.68	533.00	824.00
Expenditure Account	100-5538-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	250.88	331.37	334.00	373.00
Expenditure Account	100-5538-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	132.00	144.00	144.00	144.00
Expenditure Account	100-5538-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	399.00	417.00	467.00
Expenditure Account	100-5538-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	1,129.01	2,328.63	6,449.00	10,674.00
Expenditure Account	100-5538-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	828.82	843.18	476.00	1,396.00
Expenditure Account	100-5538-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	113.04	120.60	117.00	19.00
Expenditure Account	100-5538-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	35.14	39.00	39.00	52.00
Expenditure Account	100-5538-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	193.15	245.48	340.00	381.00
Expenditure Account	100-5538-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	5.00	6.72	11.00	15.00
Expenditure Account	100-5538-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	34,212.61	43,794.57	30,000.00	30,000.00
Expenditure Account	100-5538-613.10-00	REPAIR & MAINT / REPAIR & MAINT	297.00	307.20	110.00	150.00
Expenditure Account	100-5538-613.30-00	REPAIR & MAINT / HVAC	282.84	472.04	900.00	900.00
Expenditure Account	100-5538-614.20-00	UTILITY SERVICES / ELECTRICITY	8,821.40	12,219.23	7,931.00	7,931.00
Expenditure Account	100-5538-614.30-00	UTILITY SERVICES / GAS	2,288.66	1,311.00	1,700.00	1,700.00
Expenditure Account	100-5538-614.60-00	UTILITY SERVICES / TELEPHONE	1,506.60	1,288.52	1,234.00	1,300.00
Expenditure Account	100-5538-614.70-00	UTILITY SERVICES / WATER	561.56	1,171.32	839.00	800.00
Expenditure Account	100-5538-620.80-00	MAINTENANCE SUPPLIES / SIGN SUPPLIES	500.00	500.00	500.00	500.00
Expenditure Account	100-5538-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	2,592.19	2,231.50	9,000.00	9,000.00
Expenditure Account	100-5538-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	-	-	150.00	150.00
Expenditure Account	100-5538-622.30-00	OFFICE / POSTAGE & DELIVERY	20.88	11.76	30.00	30.00
Expenditure Account	100-5538-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	9,063.00	9,334.00	13,459.00	15,540.00
Expenditure Account	100-5538-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	-	-	2,296.00	-
Expenditure Account	100-5538-661.70-00	ALLOCATED COSTS / INTERFUND/ALLOC/TRANSFERS	2,841.00	2,926.00	2,926.00	-
Expenditure Account	100-5540-601.10-00	SALARIES AND WAGES / REGULAR	582.69	2,123.94	-	2.00
Expenditure Account	100-5540-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	3,032.16	2,954.45	6,750.00	-
Expenditure Account	100-5540-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	-	1,069.00
Expenditure Account	100-5540-601.30-00	SALARIES AND WAGES / OVERTIME PAY	15.10	0.44	-	-
Expenditure Account	100-5540-601.46-00	SALARIES AND WAGES / BONUS	-	150.35	-	-
Expenditure Account	100-5540-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	54.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-5540-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	207.36	298.90	809.00	-
Expenditure Account	100-5540-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	2.63	3.40	43.00	15.00
Expenditure Account	100-5540-606.11-00	SALARIES AND BENEFITS / MEDICARE	52.65	75.83	83.00	16.00
Expenditure Account	100-5540-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	-	361.02	1,116.00	-
Expenditure Account	100-5540-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	6.08	53.16	76.00	-
Expenditure Account	100-5540-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	0.66	7.92	17.00	-
Expenditure Account	100-5540-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	-	-	63.00	-
Expenditure Account	100-5540-613.30-00	REPAIR & MAINT / HVAC	-	291.69	-	-
Expenditure Account	100-5540-614.20-00	UTILITY SERVICES / ELECTRICITY	1,995.85	2,519.34	-	-
Expenditure Account	100-5540-614.30-00	UTILITY SERVICES / GAS	235.12	269.75	-	-
Expenditure Account	100-5540-614.60-00	UTILITY SERVICES / TELEPHONE	602.09	514.84	493.00	493.00
Expenditure Account	100-5540-614.70-00	UTILITY SERVICES / WATER	561.56	1,171.32	-	-
Expenditure Account	100-5540-661.10-00	ALLOCATED COSTS / INFO SERVY CHG ALLOCATE	-	-	11,216.00	12,950.00
Expenditure Account	100-5542-614.60-00	UTILITY SERVICES / TELEPHONE	63.21	328.35	-	-
Expenditure Account	100-5543-601.10-00	SALARIES AND WAGES / REGULAR	31,000.02	37,705.57	37,227.00	38,533.00
Expenditure Account	100-5543-601.12-00	SALARIES AND WAGES / REGULAR PART-TIME	51,850.10	70,901.10	61,007.00	49,042.00
Expenditure Account	100-5543-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	129.43	-	-	38,750.00
Expenditure Account	100-5543-601.30-00	SALARIES AND WAGES / OVERTIME PAY	97.92	71.85	-	100.00
Expenditure Account	100-5543-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	-	628.21	-	-
Expenditure Account	100-5543-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	77.46	562.77	-	-
Expenditure Account	100-5543-601.46-00	SALARIES AND WAGES / BONUS	-	2,794.96	4,447.00	-
Expenditure Account	100-5543-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	-	20.22	-	75.00
Expenditure Account	100-5543-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	1,611.00
Expenditure Account	100-5543-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	8,031.22	11,362.16	9,857.00	13,420.00
Expenditure Account	100-5543-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	5.35	5.98	-	44.00
Expenditure Account	100-5543-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	255.91	231.43	652.00	514.00
Expenditure Account	100-5543-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,205.04	1,625.35	1,279.00	1,882.00
Expenditure Account	100-5543-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	836.99	1,105.14	1,112.00	1,245.00
Expenditure Account	100-5543-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	440.00	480.00	480.00	480.00
Expenditure Account	100-5543-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	1,329.62	1,390.00	1,556.00
Expenditure Account	100-5543-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	5,804.02	10,845.45	17,333.00	14,306.00
Expenditure Account	100-5543-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	769.56	841.40	1,068.00	1,196.00
Expenditure Account	100-5543-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	106.67	123.77	155.00	130.00
Expenditure Account	100-5543-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	47.28	58.20	48.00	48.00
Expenditure Account	100-5543-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	234.33	318.48	885.00	356.00
Expenditure Account	100-5543-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM	1.94	2.16	10.00	14.00
Expenditure Account	100-5543-610.20-00	SEMI-PROFESSIONAL SERVICE / ENTERTAINMENT SERVICES	3,380.67	3,760.65	4,000.00	4,000.00
Expenditure Account	100-5543-613.10-00	REPAIR & MAINT / HVAC	-	-	2,320.00	2,320.00
Expenditure Account	100-5543-613.30-00	UTILITY SERVICES / CABLE SERVICES	-	291.69	1,990.00	1,990.00
Expenditure Account	100-5543-614.10-00	UTILITY SERVICES / ELECTRICITY	549.40	636.05	1,500.00	1,500.00
Expenditure Account	100-5543-614.20-00	UTILITY SERVICES / GAS	1,995.87	2,336.19	5,334.00	5,334.00
Expenditure Account	100-5543-614.30-00	UTILITY SERVICES / WATER	235.16	452.90	982.00	982.00
Expenditure Account	100-5543-614.60-00	UTILITY SERVICES / TELEPHONE	1,526.57	1,308.63	1,400.00	1,400.00
Expenditure Account	100-5543-614.70-00	UTILITY SERVICES / WATER	1,123.11	2,342.63	4,918.00	4,918.00
Expenditure Account	100-5543-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	-	20.00	100.00	100.00
Expenditure Account	100-5543-621.50-00	OPERATING SUPPLIES / FOOD & BEVERAGE PRODUCTS	2,739.90	4,275.59	3,750.00	3,750.00
Expenditure Account	100-5543-621.70-00	OPERATING SUPPLIES / RECREATION SUPPLIES	1,267.16	1,841.15	1,750.00	1,750.00
Expenditure Account	100-5543-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	195.75	175.00	175.00	175.00
Expenditure Account	100-5543-622.30-00	OFFICE / POSTAGE & DELIVERY	7.91	11.59	15.00	15.00
Expenditure Account	100-5543-661.10-00	ALLOCATED COSTS / INFO SERVY CHG ALLOCATE	7,251.00	7,468.00	8,973.00	10,360.00
Expenditure Account	100-5543-661.70-00	ALLOCATED COSTS / INTERFUND/ALOC/TRANSFERS	2,841.00	2,926.00	3,000.00	-
Expenditure Account	100-9999-630.99-01	WORKORDERS / EQUIPMENT	-	-	-	270,864.00
Expenditure Account	100-9999-630.99-03	WORKORDERS / OTHER COSTS	-	-	-	2,705.00
Expenditure Account	100-9999-690.23-10	TRANSFERS OUT TO / STORMWATER ASSESSMENT	-	71,387.00	71,387.00	-

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	100-9999-690.38-30	TRANSFERS OUT TO / SUN TRUST LEASE	-	123,683.00	1,497,817.00	205,099.00
Expenditure Account	100-9999-690.40-10	TRANSFERS OUT TO / FISCAL NEUTRALITY FEE	-	50,000.00	200,000.00	236,867.00
Expenditure Account	100-9999-690.51-10	RETIREE OPTIONAL BENEFITS / RETIREE OPTIONAL BENEFITS	50,000.00			100,000.00
Expenditure Account	100-9999-690.63-00	TRANSFERS OUT TO / CAPITAL PROJECTS	-			49,205.00
Expenditure Account	100-9999-690.67-20	TRANSFER OUT / 2003 DEBT PFA				566,110.00
TOTAL EXPENDITURES			12,654,808.00	13,970,056.85	19,129,278.00	17,326,947.00



General Fund 5-Year Forecast

	Year 1 FY 19/20	Year 2 FY 20-21	Year 3 FY 21-22	Year 4 FY 22-23	Year 5 FY 23-24
	Proposed Budget	Forecast	Forecast	Forecast	Forecast
Beginning Available Balance	\$ 1,268,975	\$ 196,170	\$ (359,463)	\$ (70,600)	\$ 862,127
Revenues					
Taxes	9,434,100	10,053,000	10,268,000	10,484,000	10,694,000
Increase in tax revenues on new developments	190,867	371,367	992,863	1,752,727	1,908,337
Intergovernmental	2,104,400	2,146,000	2,189,000	2,233,000	2,278,000
Fines & Forfeitures	35,000	36,000	37,000	38,000	39,000
Program Revenues	2,547,410	2,598,000	2,650,000	2,704,000	2,758,000
Use of Money & Property	335,000	342,000	349,000	356,000	363,000
Cost allocated to other funds	617,599	630,000	643,000	656,000	669,000
Transfers In	265,766	-	-	-	-
	15,530,142	16,176,367	17,128,863	18,223,727	18,709,337
Expenditures					
Police	7,233,907	7,463,000	7,260,000	7,544,000	7,789,000
Public Works	369,584	381,000	394,000	404,000	416,000
Community Development	677,339	706,000	731,000	741,000	761,000
Parks and Recreation	2,397,149	2,500,000	2,589,000	2,610,000	2,675,000
Administration	3,054,708	3,178,000	3,287,000	3,336,000	3,423,000
Workers Comp/General Liability	1,012,604	1,043,000	1,074,000	1,106,000	1,139,000
Non-Department	260,000	268,000	276,000	284,000	293,000
On-Going Decision Packages	273,569	287,000	296,000	305,000	314,000
Transfers Out	879,209	906,000	933,000	961,000	990,000
	16,158,069	16,732,000	16,840,000	17,291,000	17,800,000
Net Annual Activity					
Baseline Operations	(627,927)	(555,633)	288,863	932,727	909,337
One-time Revenues: Successor Agency Administration	135,000				
One-time Revenues: RPTTF City Pass-Through	389,000				
One-time Revenues: Sales Tax	200,000				
One-time: City Manager Contract	(44,000)				
One-time: File Server with Drives (Paid for by PEG Fees)	(9,300)				
Increase Fiscal neutrality reserve	(236,867)				
OPEB Trust Contribution	(100,000)				
Pension Contribution (Section 115 Trust)	(250,000)				
One-time Decision Packages	(528,711)				
Ending Available Balance	\$ 196,170	\$ (359,463)	\$ (70,600)	\$ 862,127	\$ 1,771,464



General Fund Estimated Revenues from New Developments

Revenue Assumptions for the General Fund

2.0% revenue increase from year-to-year for revenues as set forth below:

102%

	FY 18-19		Per Capita Average	Residential Unit Impact - Average 2.5 people per unit						
	Budget			1	2	3	4	5		
			26,317	186						
Franchise Fee										
Gas	\$ 33,111	\$ 1.26		\$ 585	\$ -	\$ 873	\$ 2,297	\$ 128		
Electric	\$ 65,274	\$ 2.48		\$ 1,153	\$ -	\$ 1,720	\$ 4,529	\$ 253		
Cable	\$ 430,000	\$ 16.34		\$ 7,598	\$ -	\$ 11,333	\$ 29,832	\$ 1,667		
Garbage	\$ 286,662	\$ 10.89		\$ 5,065	\$ -	\$ 7,555	\$ 19,888	\$ 1,111		
Total Franchise Fee	\$ 815,047	\$ 30.97		\$ 14,401	\$ -	\$ 21,481	\$ 56,546	\$ 3,159		
UUT										
Gas	\$ 350,456	\$ 13.32		\$ 6,192	\$ -	\$ 9,236	\$ 24,314	\$ 1,358		
Electric	\$ 1,249,989	\$ 47.50		\$ 22,086	\$ -	\$ 32,944	\$ 86,721	\$ 4,845		
Telephone	\$ 978,644	\$ 37.19		\$ 17,292	\$ -	\$ 25,793	\$ 67,896	\$ 3,793		
Cable	\$ 556,708	\$ 21.15		\$ 9,837	\$ -	\$ 14,672	\$ 38,623	\$ 2,158		
Water	\$ 496,084	\$ 18.85		\$ 8,765	\$ -	\$ 13,075	\$ 34,417	\$ 1,923		
Total UUT Fee	\$ 3,631,881	\$ 138.01		\$ 64,172	\$ -	\$ 95,720	\$ 251,970	\$ 14,077		
Total VLF	\$ 1,762,701	\$ 66.98		\$ 31,145	\$ -	\$ 46,457	\$ 122,291	\$ 6,832		
Sales & Use Tax										
Sales Tax	\$ 2,509,109	\$ 95.34		\$ 11,083	\$ -	\$ 16,532	\$ 43,519	\$ 2,431		
(25% Indirect)	\$ 1,146,780	\$ 43.58		\$ 5,066	\$ -	\$ 7,556	\$ 19,890	\$ 1,111		
Total Sales & Use Tax	\$ 3,655,889	\$ 138.92		\$ 16,149	\$ -	\$ 24,088	\$ 63,409	\$ 3,542		
Muir Pointe										
Bayfront - 1st Phase										
14,000 sq feet retail	Sales tax	\$ 23,000								
Bayfront - 2nd Phase										
232 units						232 units				
Bayfront - 3rd Phase										
476 units							476 units			
Safeway										
65,775 sq feet retail and fueling	Sales tax	\$ 313,000		\$ 65,000	\$ 91,500	\$ 156,500				
Sycamore Crossing										
120 units										
28,000 sq feet retail	Sales tax	\$ 66,398				\$ 40,000	\$ 26,398			
Willow Auto Site										
100 hotel rooms	TOT	\$ 448,000				\$ 160,000	\$ 160,000	\$ 128,000		
28,000 sq feet commercial	Sales tax	\$ 22,500				\$ 11,250	\$ 11,250			
Hilltown - 1st Phase										
Self Storage In-Lieu	In-Lieu	\$ 200,000				\$ 66,000	\$ 68,000			
200 units							200 units			



Police

Department Expenditure Summary

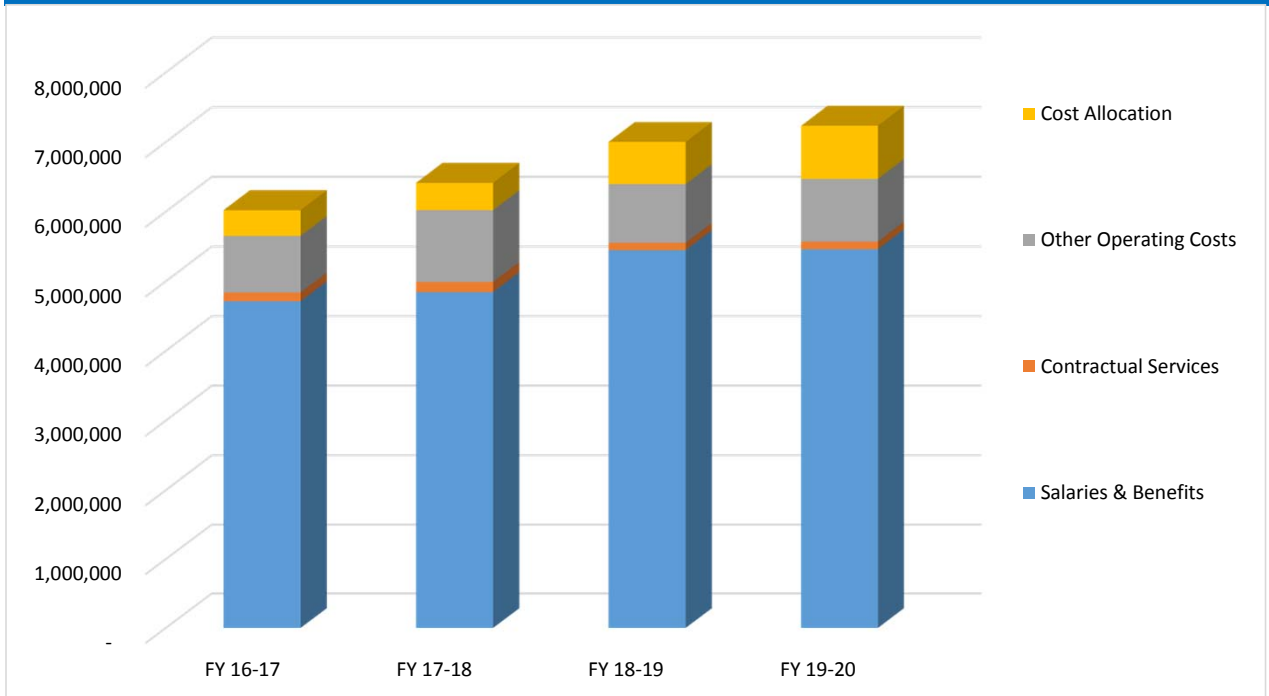
Expenditures By Type

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Mid-Year	FY 19-20 Proposed
Salaries & Benefits	\$ 4,712,519	\$ 4,844,983	\$ 5,447,300	\$ 5,459,478
Contractual Services	127,013	147,765	106,503	111,770
Other Operating Costs	811,242	1,029,728	841,400	900,100
Cost Allocation	371,056	392,117	607,606	762,559
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	\$ 6,021,830	\$ 6,414,593	\$ 7,002,809	\$ 7,233,907

Expenditures By Fund/Program

General Fund				
Administration	\$ 2,354,048	\$ 2,715,286	\$ 3,127,698	\$ 2,441,168
Patrol	3,667,782	3,699,307	3,875,111	4,792,739
	\$ 6,021,830	\$ 6,414,593	\$ 7,002,809	\$ 7,233,907

Expenditure Trends





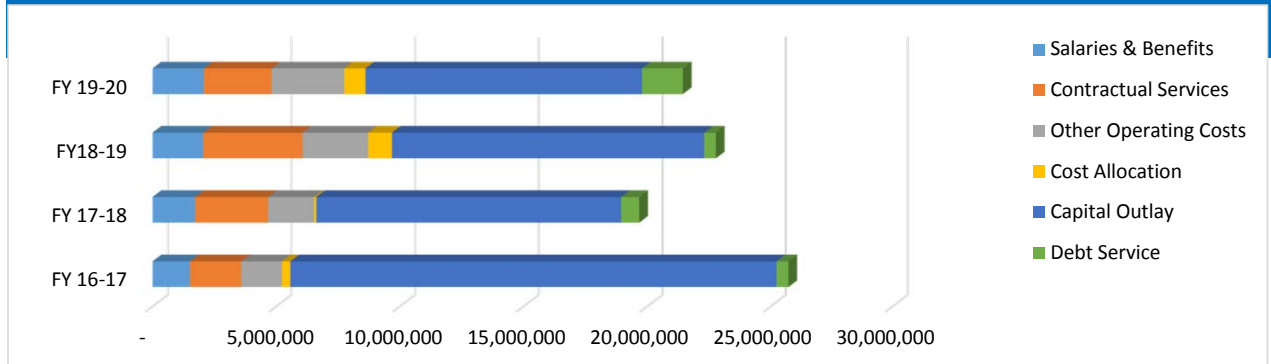
Public Works

Department Expenditure Summary

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Mid-Year	FY 19-20 Proposed
Salaries & Benefits	\$ 1,514,777	\$ 1,723,675	\$ 2,054,473	\$ 2,081,572
Contractual Services	2,074,822	2,948,562	4,018,320	2,738,449
Other Operating Costs	1,639,284	1,859,565	2,648,388	2,928,763
Cost Allocation	343,819	94,966	959,717	862,283
Capital Outlay	19,667,191	12,321,798	12,622,193	11,179,708
Debt Service	487,246	728,070	475,597	1,652,506
	\$ 25,727,139	\$ 19,676,636	\$ 22,778,688	\$ 21,443,281

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Mid-Year	FY 19-20 Proposed
General Fund	\$ 213,999	\$ 473,545	\$ 333,919	\$ 369,584
CITYWIDE L&L DIST 83-2	1,380,923	1,804,481	3,055,513	2,183,779
VICTORIA BY THE BAY L&L	351,287	478,775	441,168	446,007
HERCULES VILLAGE L&L DIST	114,541	171,308	170,998	146,167
BAYWOOD ASSESS 04-1 L&L	86,566	124,373	180,689	136,036
BAYSIDE ASSESS DIST L&L	67,294	83,345	82,843	73,842
ARTERIAL ROADWAYS	-	135,152	200,380	301,254
STORMWATER ASSESSMENT	278,834	341,995	369,996	434,275
STATE GAS TAX FUND	1,130,861	1,179,646	1,746,573	1,197,680
MEASURE "C" STREET FUND	512,810	628,227	696,432	708,783
REGIONAL WATER QUALITY	93	-	-	-
CITY CAPITAL PROJ-SINGLE	-	-	-	38,000
CITY CAPITAL PROJECTS	-	-	-	-
GRANT FUND / STIP / RIP	3,007,592	-	-	-
GRANT FUND / STIP / TE	492,565	-	-	-
GRANT FUND / TIGR II	83,150	-	-	-
MEASURE AA/EBRP	38,276	-	-	-
MEASURE WW/EBRP	164,943	-	200,000	60,000
CCTA MEAS J EXP PLAN	1,564,905	153,127	60,000	576,000
CCTA TLC GRANT	204,457	-	104,000	945,000
CCTA PBTF	237,938	-	-	-
SAFETEA LU	889	-	-	-
STMP-SUB REG TRANS PROJ	759,444	-	1,000,000	750,000
ONE BAY AREA GRANT	701,957	1,109,167	1,109,000	-
TRAFFIC CONGEST RELIEF PR	681,686	-	-	-
SEWER FUND	12,990,533	12,382,402	12,201,187	12,097,144
EQUIPMENT REPLACEMENT	207,973	171,851	140,156	252,000
FACILITIES MAINTENANCE	453,623	439,242	685,834	727,730
	25,727,139	19,676,636	22,778,688	21,443,281

Expenditure Trends





Community Development Department Expenditure Summary

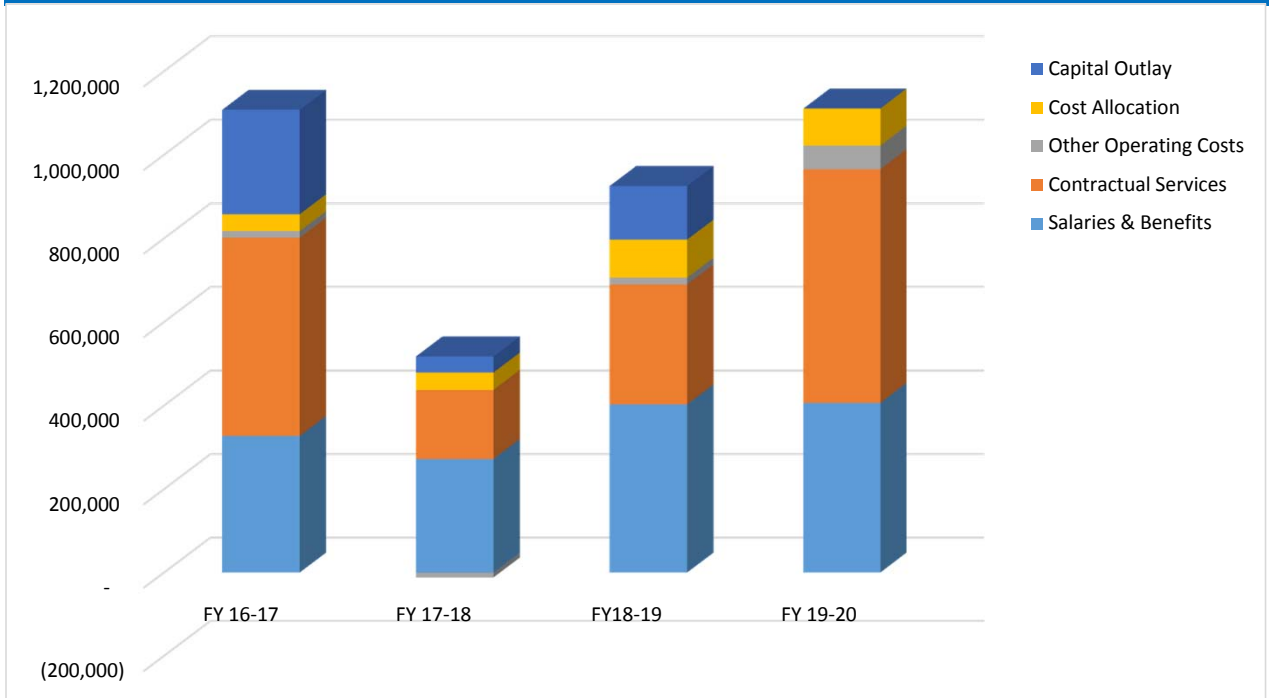
Expenditures By Type

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Mid-Year	FY 19-20 Proposed
Salaries & Benefits	\$ 327,273	\$ 272,105	\$ 402,714	\$ 406,507
Contractual Services	474,494	165,186	287,325	558,896
Other Operating Costs	15,475	(11,678)	16,000	56,456
Cost Allocation	40,499	41,711	91,089	88,714
Capital Outlay	249,831	38,438	128,141	-
Debt Service	-	-	-	-
	\$ 1,107,572	\$ 505,762	\$ 925,269	\$ 1,110,573

Expenditures By Fund/Program

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Mid-Year	FY 19-20 Proposed
General Fund	\$ 512,151	\$ 438,620	\$ 733,446	\$ 677,339
DIF-Public Facilities	24,753	4,282	33,170	28,512
Community Development Fund	38,666	38,438	38,714	-
Development Fee	34,691	24,422	30,244	28,022
DIF-Police Facilities	126	-	-	40,000
DIF-Fire Facilities	69,309	-	-	336,700
DIF-Park & Recreation	212,520	-	89,427	-
Public Benefit Fee	-	-	-	-
DIF-Traffic Facilities	792	-	268	-
STMP Traffic Impact	214,564	-	-	-
	1,107,572	505,762	925,269	1,110,573

Expenditure Trends





Parks & Recreation Department Expenditure Summary

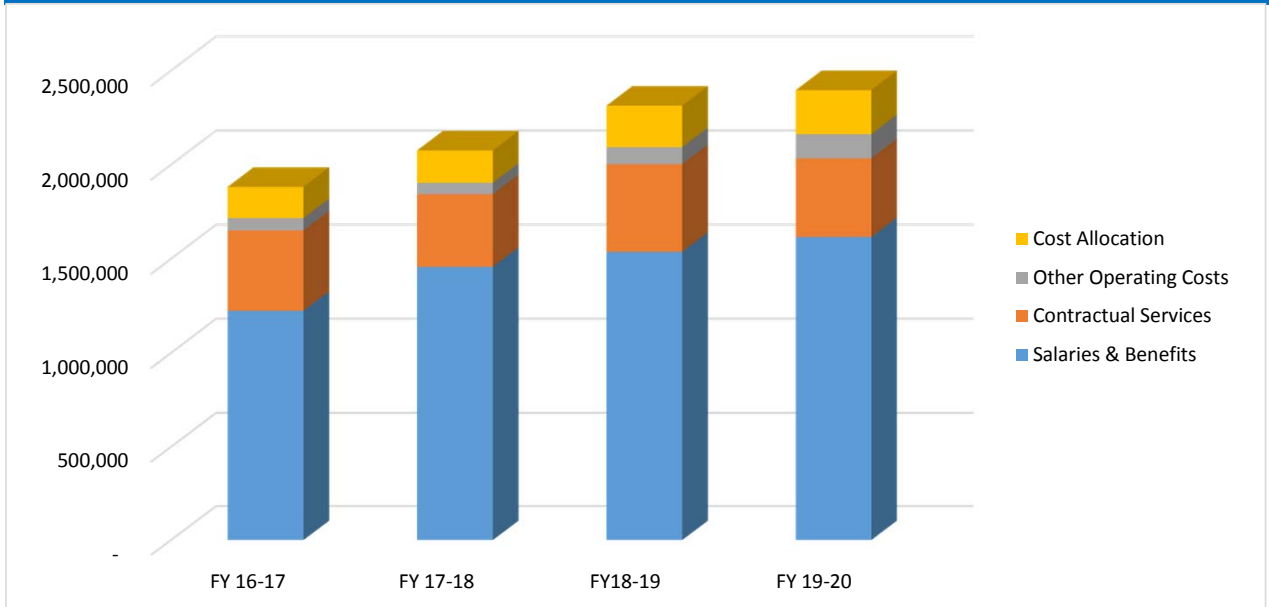
Expenditures By Type

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Mid-Year	FY 19-20 Proposed
Salaries & Benefits	\$ 1,224,227	\$ 1,457,795	\$ 1,537,882	\$ 1,616,485
Contractual Services	427,892	387,075	465,457	417,666
Other Operating Costs	64,669	60,302	90,554	128,545
Cost Allocation	166,371	171,351	220,406	234,453
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	<u>\$ 1,883,159</u>	<u>\$ 2,076,523</u>	<u>\$ 2,314,299</u>	<u>\$ 2,397,149</u>

Expenditures By Fund/Program

General Fund				
Library	75,511	77,988	134,822	92,483
Administration	70,328	(1,182)	17,652	40,397
Facility Rentals	198,072	187,605	192,670	258,044
Lupine Day Camp	85,869	118,049	143,928	149,812
Ohlone Day Camp	14,741	16,906	-	2,590
Ohlone Child Care	185,667	241,684	218,413	198,298
Hanna Child Care	198,320	193,044	258,390	203,920
Lupine School Child Care	191,712	204,822	210,431	205,718
Recreation Classes	79,918	89,785	147,484	154,668
Senior Citizens	59,629	73,991	93,470	56,188
Tiny Tots	173,926	221,984	274,532	289,124
Swim Center	304,819	346,636	297,688	382,226
Sport Program	113,283	125,402	126,996	147,185
Teen Program	7,294	10,796	20,666	14,599
Community Center-Concession Stand	63	328	-	-
Youth/Teen Resource Center	124,007	168,685	177,157	201,897
	<u>1,883,159</u>	<u>2,076,523</u>	<u>2,314,299</u>	<u>2,397,149</u>

Expenditure Trends





Parks & Recreation Summary by Program

FY 19-20 Proposed Budget

	Library	Administration	Facility Rentals	Lupine Day Camp	Ohlone Day Camp	Ohlone Child Care	Hanna Child Care	Lupine School Child Care	Recreation Classes	Senior Citizens	Tiny Totz	Swim Center	Sport Program	Teen Program	Community Center-Concession Stand	Youth/Teen Resource Center	Total
Program Revenues	13,000	17,350	250,000	120,000	-	130,000	195,000	139,000	70,000	15,500	220,000	262,500	100,000	1,800	5,000	115,000	1,654,150
Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures By Type	-	-	189,641	124,572	-	169,678	155,297	177,227	54,490	38,635	264,934	198,369	79,184	1,156	-	163,303	1,616,486
Salaries & Benefits	19,348	56,943	8,000	-	4,640	10,093	3,561	85,628	7,168	1,700	113,117	42,781	493	-	-	18,444	417,666
Contractual Services	-	9,449	1,100	14,650	-	5,850	7,450	6,800	1,600	25	6,950	55,200	9,680	-	-	9,790	128,544
Other Operating Costs	-	11,600	10,360	2,590	2,590	18,130	31,080	18,130	12,950	10,360	15,540	15,540	15,540	12,950	-	10,360	234,463
Cost Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	92,483	40,397	258,044	149,812	2,590	198,298	203,920	205,718	154,668	56,188	289,124	382,226	147,185	14,599	-	201,897	2,397,149
Net Annual Results	(79,483)	(23,047)	(8,044)	(29,812)	(2,590)	(68,298)	(8,920)	(66,718)	(84,668)	(40,688)	(69,124)	(119,726)	(47,185)	(12,799)	5,000.00	(86,897)	(742,999)

FY 18-19 Mid-Year

	Library	Administration	Facility Rentals	Lupine Day Camp	Ohlone Day Camp	Ohlone Child Care	Hanna Child Care	Lupine School Child Care	Recreation Classes	Senior Citizens	Tiny Totz	Swim Center	Sport Program	Teen Program	Community Center-Concession Stand	Youth/Teen Resource Center	Total
Program Revenues	13,000	32,227	234,100	100,000	-	125,000	190,000	135,000	76,000	15,300	215,000	265,500	132,600	1,800	-	115,000	1,652,527
Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures By Type	-	-	123,907	111,536	-	179,451	202,134	173,175	43,603	71,428	238,719	123,433	52,950	8,957	-	131,080	1,460,373
Salaries & Benefits	134,822	13,277	53,230	8,435	-	4,800	10,093	3,552	85,628	7,168	1,699	81,102	42,714	493	-	18,444	465,457
Contractual Services	-	49,882	1,050	14,650	-	5,350	7,066	6,800	1,625	20	6,950	55,200	9,680	-	-	9,790	168,063
Other Operating Costs	-	32,002	11,899	5,169	-	20,871	31,156	18,628	14,142	11,899	16,385	16,385	18,681	11,216	-	11,973	220,406
Cost Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	134,822	95,161	190,086	139,790	-	210,472	250,449	202,155	144,998	90,515	263,753	276,120	124,025	20,666	-	171,287	2,314,299
Net Annual Results	(121,822)	(62,934)	44,014	(39,790)	-	(85,472)	(60,449)	(67,155)	(66,998)	(75,215)	(48,753)	(10,620)	8,575	(18,866)	-	(56,287)	(661,772)



Parks & Recreation Summary by Program

FY 17-18 Actuals

	Library	Administration	Facility Rentals	Lupine Day Camp	Ohlone Day Camp	Ohlone Child Care	Hanna Child Care	Lupine School Child Care	Recreation Classes	Senior Citizens	Tiny Totz	Swim Center	Sport Program	Teen Program	Community Center-Concession Stand	Youth/Teen Resource Center	Total
Program Revenues	13,000	31,477	264,810	126,135	217	170,543	221,065	123,928	71,140	30,917	225,711	248,037	98,424	1,159	-	114,211	1,740,774
Fees	-	-	110,041	100,422	9,209	219,758	162,191	173,636	40,088	54,991	200,466	189,616	50,335	6,029	-	141,014	1,457,796
Expenditures By Type	57,570	15,756	60,837	2,235	2,904	3,383	2,725	13,227	37,437	8,331	728	108,905	60,564	4,767	328	7,368	387,075
Salaries & Benefits	-	(26,900)	2,599	10,599	-	6,274	8,954	5,699	-	275	6,662	33,987	2,243	-	-	9,909	60,301
Contractual Services	-	-	14,128	4,793	-	12,260	19,174	12,260	12,260	10,394	14,128	14,128	12,260	-	-	10,394	171,351
Other Operating Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	77,988	(1,183)	187,605	118,049	16,906	241,685	193,044	204,822	89,765	73,991	221,984	346,636	125,402	10,796	328	168,685	2,076,523
Net Annual Results	(64,988)	32,660	77,205	8,086	(16,689)	(71,142)	28,021	(80,894)	(18,645)	(45,074)	3,727	(98,599)	(26,978)	(9,637)	(328)	(54,474)	(335,749)

FY 16-17 Actuals

	Library	Administration	Facility Rentals	Lupine Day Camp	Ohlone Day Camp	Ohlone Child Care	Hanna Child Care	Lupine School Child Care	Recreation Classes	Senior Citizens	Tiny Totz	Swim Center	Sport Program	Teen Program	Community Center-Concession Stand	Youth/Teen Resource Center	Total
Program Revenues	12,953	79,557	264,613	119,761	(120)	119,150	224,706	120,054	56,881	26,284	211,065	237,826	108,413	1,845	5,000	105,207	1,693,195
Fees	-	-	110,639	72,583	7,219	165,126	169,510	172,749	31,822	48,704	152,434	138,354	50,295	3,899	-	100,893	1,224,227
Expenditures By Type	55,687	32,663	72,949	1,101	2,808	3,219	1,812	951	35,684	483	1,122	109,960	47,971	3,395	63	5,430	375,298
Salaries & Benefits	-	-	768	7,631	60	5,418	8,382	6,109	507	350	6,653	42,788	3,113	-	-	7,591	117,263
Contractual Services	-	-	13,777	4,654	4,654	11,904	18,616	11,904	11,904	10,092	13,717	13,717	11,904	-	-	10,092	166,371
Other Operating Costs	19,824	9,672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	75,511	70,328	198,073	85,869	14,741	185,667	198,320	191,713	79,917	59,629	173,926	304,819	113,283	7,294	63	124,006	1,883,159
Net Annual Results	(62,558)	9,229	66,540	33,882	(14,861)	(66,517)	26,386	(71,659)	(23,036)	(33,345)	37,139	(66,993)	(4,870)	(5,449)	4,937	(18,799)	(189,964)



City Council Department Expenditure Summary

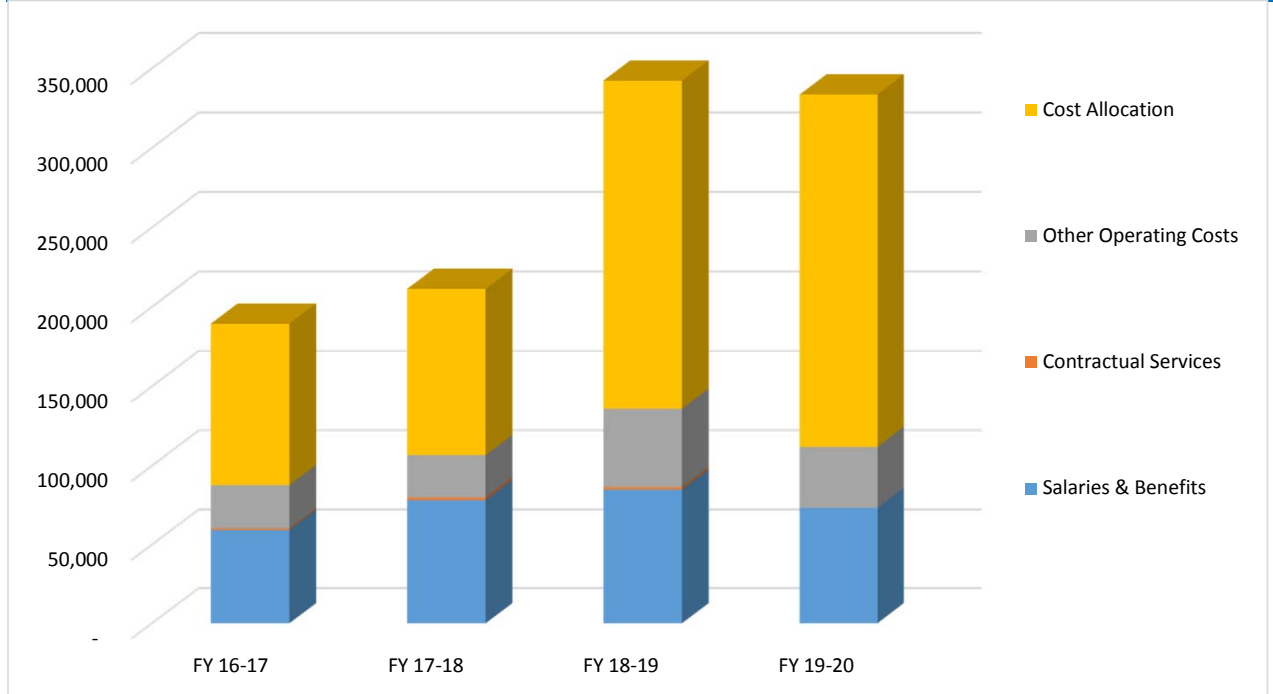
Expenditures By Type

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Mid-Year	FY 19-20 Proposed
Salaries & Benefits	\$ 59,390	\$ 78,350	\$ 84,995	\$ 73,344
Contractual Services	1,017	1,647	1,580	-
Other Operating Costs	27,423	26,691	49,319	38,505
Cost Allocation	101,567	104,613	206,450	221,753
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	\$ 189,397	\$ 211,301	\$ 342,344	\$ 333,602

Expenditures By Fund/Program

General Fund	\$ 189,397	\$ 211,301	\$ 342,344	\$ 333,602
---------------------	-------------------	-------------------	-------------------	-------------------

Expenditure Trends





City Manager Department Expenditure Summary

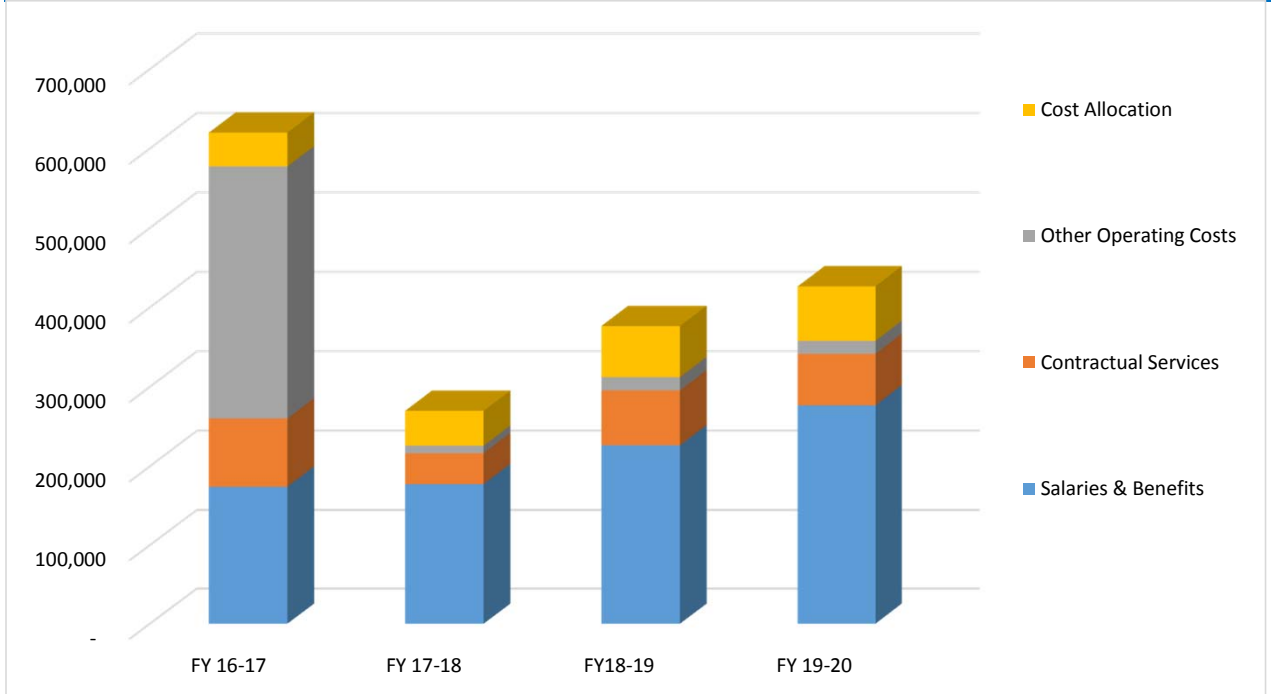
Expenditures By Type

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Mid-Year	FY 19-20 Proposed
Salaries & Benefits	\$ 174,322	\$ 177,533	\$ 226,424	\$ 276,651
Contractual Services	85,853	39,101	69,150	65,000
Other Operating Costs	317,182	9,297	16,670	16,175
Cost Allocation	42,551	43,827	64,354	68,632
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	\$ 619,908	\$ 269,758	\$ 376,598	\$ 426,458

Expenditures By Fund/Program

General Fund				
Administration	\$ 260,011	\$ 269,758	\$ 376,598	\$ 426,458
Other	359,897			
	\$ 619,908	\$ 269,758	\$ 376,598	\$ 426,458

Expenditure Trends





City Attorney

Department Expenditure Summary

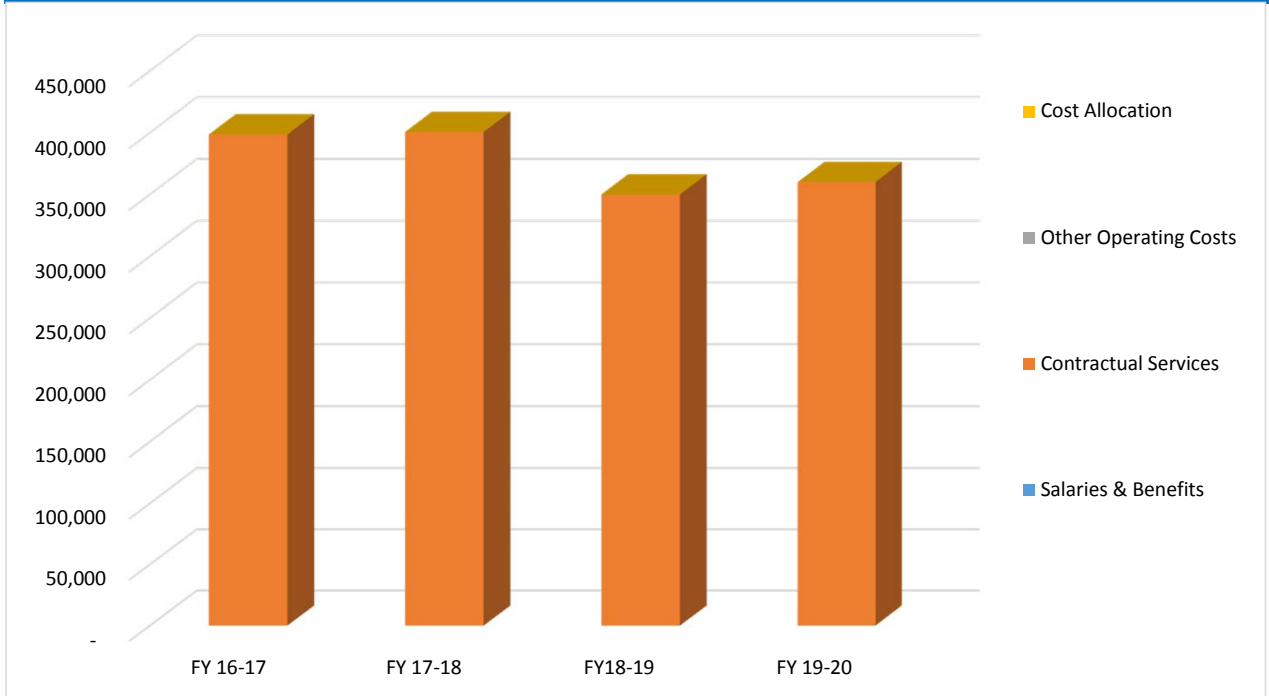
Expenditures By Type

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Adopted	FY 19-20 Proposed
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
Contractual Services	398,516	400,574	350,000	360,000
Other Operating Costs	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	<u>\$ 398,516</u>	<u>\$ 400,574</u>	<u>\$ 350,000</u>	<u>\$ 360,000</u>

Expenditures By Fund/Program

General Fund	<u>\$ 398,516</u>	<u>\$ 400,574</u>	<u>\$ 350,000</u>	<u>\$ 360,000</u>
--------------	--------------------------	--------------------------	--------------------------	--------------------------

Expenditure Trends



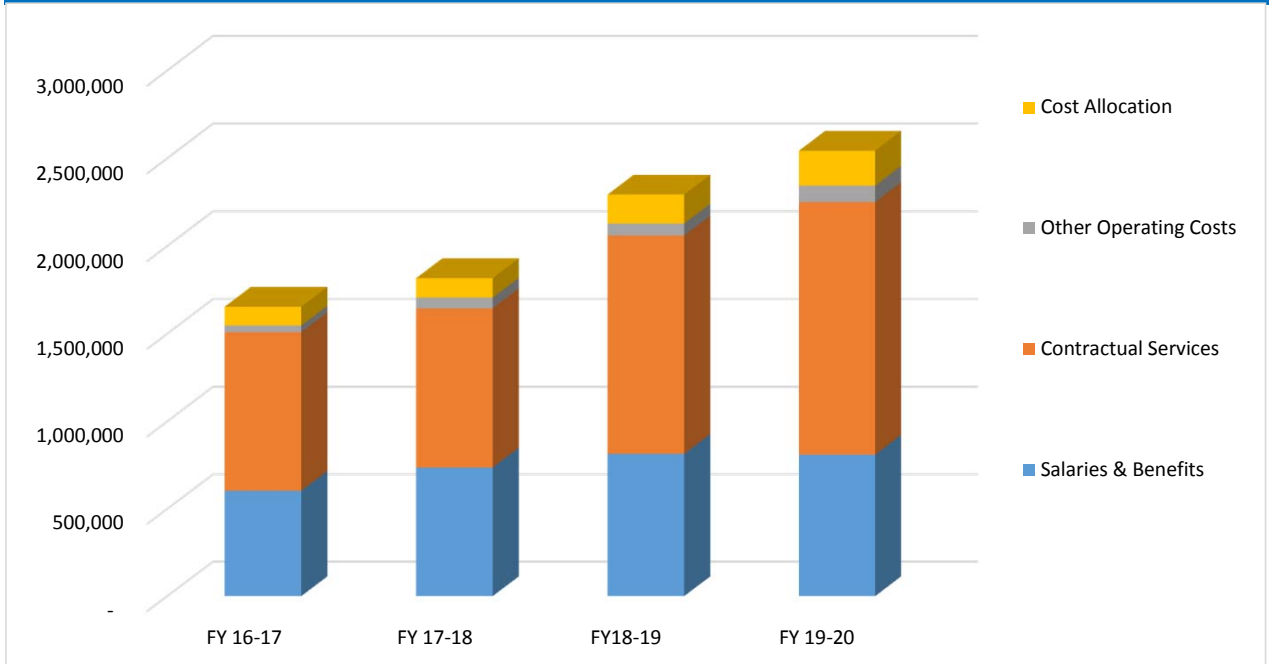


Administrative Services

Department Expenditure Summary

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Mid-Year	FY 19-20 Proposed
Expenditures By Type				
Salaries & Benefits	\$ 604,512	\$ 737,074	\$ 814,688	\$ 809,789
Contractual Services	903,927	908,337	1,244,794	1,440,806
Other Operating Costs	37,579	60,196	67,979	93,480
Cost Allocation	107,855	111,088	165,710	199,365
Capital Outlay	116,593	355,955	320,000	324,300
Debt Service	-	-	-	-
	\$ 1,770,466	\$ 2,172,650	\$ 2,613,171	\$ 2,867,740
Expenditures By Fund/Program				
General Fund				
City Clerk	\$ 256,208	\$ 281,891	\$ 387,638	\$ 358,645
Outreach	299	301	-	300
Cable TV	56,978	40,530	63,792	158,233
Information System	334	114,352	-	-
Human Resources	163,433	234,298	314,836	377,073
	477,252	671,372	766,266	894,251
Worker's Comp & Risk Management	129,792	164,222	141,288	195,748
General Liability Claim	208,311	249,469	282,633	365,969
Worker's Compensation Claim	329,607	285,443	398,000	450,887
	667,710	699,134	821,921	1,012,604
	1,144,962	1,370,506	1,588,187	1,906,855
Internal Service Fund				
IT Equipment Replacement	625,504	802,144	1,024,984	960,885
	\$ 1,770,466	\$ 2,172,650	\$ 2,613,171	\$ 2,867,740

Expenditure Trends



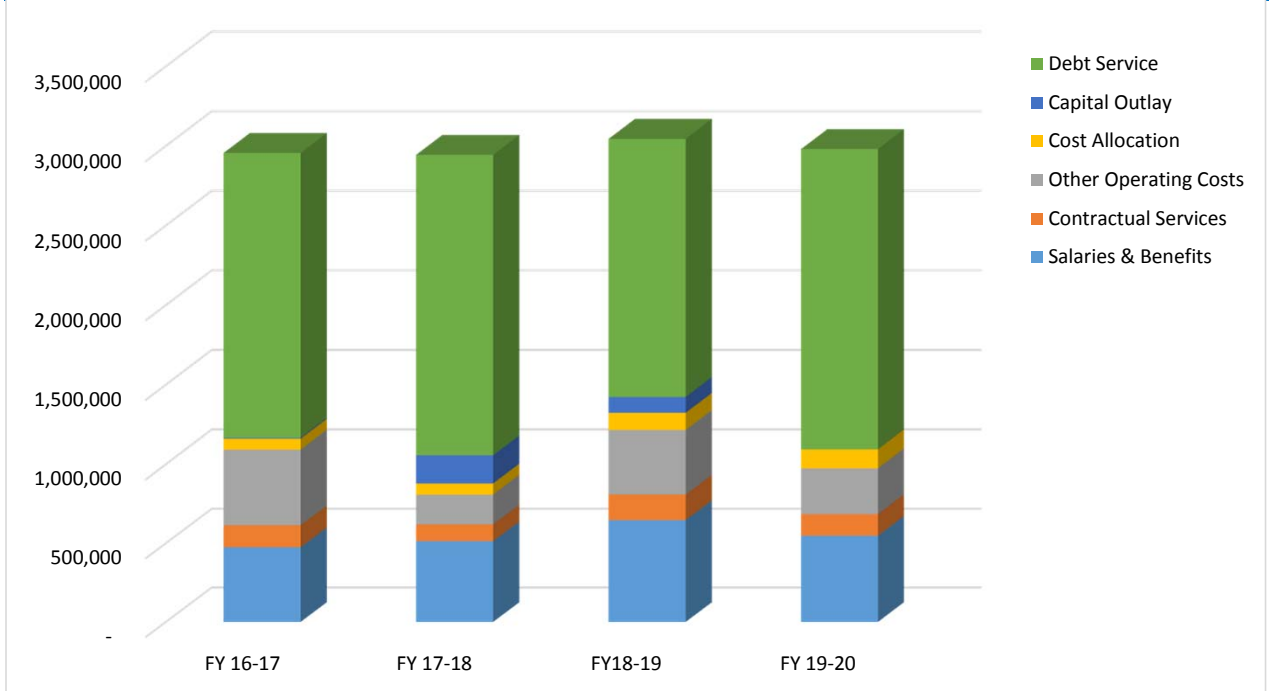


Finance

Department Expenditure Summary

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Mid-Year	FY 19-20 Proposed
Expenditures By Type				
Salaries & Benefits	\$ 474,107	\$ 513,839	\$ 647,420	\$ 547,635
Contractual Services	140,383	106,544	162,411	138,000
Other Operating Costs	477,861	188,988	405,666	289,034
Cost Allocation	68,314	70,362	108,011	119,062
Capital Outlay	5,862	176,881	100,000	-
Debt Service	1,789,731	1,887,967	1,621,665	1,887,474
	\$ 2,956,258	\$ 2,944,581	\$ 3,045,173	\$ 2,981,205
Expenditures By Fund/Program				
General Fund				
Operations	\$ 1,160,531	\$ 879,732	\$ 1,312,294	\$ 1,093,697
CALHFA HELP	50,000	100,000	100,000	100,000
CALHFA RDLP	50,000	100,000	100,000	100,000
	<u>1,260,531</u>	<u>1,079,732</u>	<u>1,512,294</u>	<u>1,293,697</u>
Special Revenues Funds				
AB 939 - JPA	5,995	176,881	102,439	34
Grant	-	-	-	-
	<u>5,995</u>	<u>176,881</u>	<u>102,439</u>	<u>34</u>
Debt Service Funds				
Suntrust Lease	205,099	205,099	207,865	205,099
2003B PFA Lease Revenue Bonds	567,493	566,929	307,311	566,110
2009 PFA Taxable Lease Revenue Bonds	917,140	915,940	915,264	916,265
	<u>1,689,732</u>	<u>1,687,968</u>	<u>1,430,440</u>	<u>1,687,474</u>
	\$ 2,956,258	\$ 2,944,581	\$ 3,045,173	\$ 2,981,205

Expenditure Trends



THIS PAGE INTENTIONALLY LEFT BLANK



FY 19-20 Proposed Budget Fund Listing

Special Revenue Funds

These funds are used to account for the proceeds of special revenue sources that are legally restricted to expenditure for specified purposes.

<u>Fund Number</u>	<u>Fund Name</u>	<u>Responsible Department</u>
201	AB 3229 COPS Program	Finance
220	CITYWIDE L&L DIST 83-2	Public Works
221	VICTORIA BY THE BAY L&L	Public Works
222	HERCULES VILLAGE L&L DIST	Public Works
223	BAYWOOD ASSESS 04-1 L&L	Public Works
224	BAYSIDE ASSESS DIST L&L	Public Works
225	ARTERIAL ROADWAYS	Public Works
231	STORMWATER ASSESSMENT	Public Works
241	DIF-GEN PUBLIC FACILITIES	Community Development
242	COMMUNITY DEVELOPMENT FND	Community Development
243	DEVELOPMENT FEE FUND	Community Development
244	DIF-POLICE FACILITIES	Community Development
246	DIF-FIRE FACILITIES	Community Development
247	DIF-PARK & REC	Community Development
249	PUBLIC BENEFIT FEE	Community Development
261	DIF-TRAFFIC FACILITIES	Community Development
262	STATE GAS TAX FUND	Public Works
263	MEASURE "C" STREET FUND	Public Works
264	STMP TRAFFIC IMPACT FUND	Community Development
291	SOLID WASTE AND RECYCLING	Finance
521	REGIONAL WATER QUALITY	Public Works

Capital Projects Funds

These funds are used to account for the construction or acquisition of fixed assets, such as buildings, equipment and roads. Depending on its use, a fixed asset may instead be financed by a special revenue fund or a proprietary fund. A capital project fund exists only until completion of the project.

<u>Fund Number</u>	<u>Fund Name</u>	<u>Responsible Department</u>
300	CITY CAPITAL PROJ-SINGLE	Public Works
311	CITY CAPITAL PROJECTS	Public Works
340	GRANT FUND / STIP / RIP	Public Works
341	GRANT FUND / STIP / TE	Public Works
342	GRANT FUND / TIGR II	Public Works
345	MEASURE WW/EBRP	Public Works
346	CCTA MEAS J EXP PLAN	Public Works
347	CCTA TLC GRANT	Public Works
349	SAFETEA LU	Public Works
350	STMP-SUB REG TRANS PROJECT	Public Works
352	TRAFFIC CONGEST RELIEF PROGRAM	Public Works

Enterprise Funds

These funds are used for services provided to the public on an user charge basis, similar to the operation of a commercial enterprise.

<u>Fund Number</u>	<u>Fund Name</u>	<u>Responsible Department</u>
420	SEWER FUND	Public Works



FY 19-20 Proposed Budget Fund Listing

Debt Service Funds

These funds are used to account for money that will be used to pay the interest and principal of long-term debts. Bonds used by a government to finance major construction projects, to be paid by tax levies over a period of years, require a debt service fund to account for their repayment. The debts of special assessment and proprietary funds are serviced within those funds, rather than by a separate debt service fund.

<u>Fund Number</u>	<u>Fund Name</u>	<u>Responsible Department</u>
672	2003B DEBT SERVICE PFA	Finance
673	2009 DEBT SERVICE PFA	Finance
383	SUNTRUST LEASE	Finance

Internal Service Funds

These funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis.

<u>Fund Number</u>	<u>Fund Name</u>	<u>Responsible Department</u>
450	VEHICLE REPLACEMENT FUND	Public Works
460	EQUIPMENT REPLACEMENT FND	Administrative Services
470	FACILITY MAINTENANCE FUND	Public Works

Agency Funds

These funds are used to account for assets held in trust by the City for the benefit of individuals or other entities. Financial Statements may further distinguish fiduciary funds as either trust or agency funds; a trust fund generally exists for a longer period of time than an agency fund.

<u>Fund Number</u>	<u>Fund Name</u>
380	ASSMT. DIST 91-1 DEBT SVC
381	ASSMT. DIST 01-1 DEBT SVC
382	ASSMT DIST 05-01 DEBT SVC
387	WATER QUALITY RET BASIN
501	TAYLOR WOODROW MAINT LMOD
511	GASB 45 OPEB LIABILITY
531	HERCULES COMM LIBRARY FND
535	HERCULES/PINOLE WWTP PLAN
730	HERCULES GOLF CLUB

SPECIAL REVENUE FUNDS

THIS PAGE INTENTIONALLY LEFT BLANK



AB 3229 COPS Program Fund Summary - Fund 201

Fund Description / Budget Highlights

California state legislation (AB 3229) created the Citizens Options for Public Safety (COPS) program. These funds are used for front line law enforcement services.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 94,379	\$ 94,379
Revenues				
Intergovernmental	\$ 168,740	\$ 100,000	100,000	\$ 100,000
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	<u>168,740</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Transfers In	-	-	-	-
	<u>168,740</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Expenditures				
Salaries and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	83	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	<u>83</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer Out	100,000	100,000	100,000	194,379
	<u>100,083</u>	<u>100,000</u>	<u>100,000</u>	<u>194,379</u>
Changes in restricted reserves				
Net Annual Activity	<u>\$ 68,657</u>	-	-	(94,379)
Fund Balance				
Ending Available Fund Balance		<u>\$ 94,379</u>	<u>\$ 94,379</u>	<u>-</u>

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE	201-0000-321.61-00	AB 3229 COPS - SLESF	(168,740.19)	(100,000.00)	(100,000.00)	(100,000.00)
		TOTAL REVENUES	(168,740.19)	(100,000.00)	(100,000.00)	(100,000.00)

EXPENDITURES	201-0000-630.90-00	OTHER MISCELLANEOUS EXP	83.40		-	-
EXPENDITURES	201-9999-690.10-00	GENERAL FUND	100,000.00	100,000.00	100,000.00	194,379.29
		TOTAL EXPENDITURES	100,083.40	100,000.00	100,000.00	194,379.29



Lighting and Landscape District 83-2 Fund Summary - Fund 220

Fund Description / Budget Highlights

The purpose of this fund is to account for Zone #1 to 10 Lighting and Lanscaping District No. 83-2 to finance the costs of landscaping and lighting public areas. The 1972 Act provides that the total cost of installation, construction, operations, maintenance and servicing of landscaping, street lighting and park and recreational facilities can be recovered by the District.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 1,515,600	\$ 1,466,568
Revenues				
Assessment	\$ 1,528,467	\$ 1,588,301	1,828,079	1,875,036
Interest Income	6,332	16,957	-	-
Miscellaneous Revenues	35	-	-	-
	1,534,834	1,605,258	1,828,079	1,875,036
Transfers In	-	83,172	94,187	-
	1,534,834	1,688,430	1,922,266	1,875,036
Expenditures				
Salary and Benefits	395,279	425,975	493,642	459,587
Contractual Services	763,871	1,003,525	714,212	647,877
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	12,282	8,921	-	5,500
Cost Allocation	109,126	112,393	224,651	208,007
Capital Outlay	100,364	253,666	1,623,008	862,808
Debt Service	-	-	-	-
	1,380,922	1,804,480	3,055,513	2,183,779
Transfer Out	-	162,306	198,980	238,714
	1,380,922	1,966,786	3,254,493	2,422,493
Changes in restricted reserves			1,283,195	
Net Annual Activity	\$ 153,912	(278,356)	(49,032)	(547,457)
Fund Balance				
Ending Available Fund Balance		1,515,600	\$ 1,466,568	\$ 919,111
Less Outstanding Encumbrances		23,628		
Less Capital Project Commitments		-		
Total		\$ 1,539,228		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Revenue Account	220-0000-311.45-02	LIGHTING & LINDSCPNG ASSMT / CITYWDE & NEIGHBRHD ZONES	1,013	-	-	-
Revenue Account	220-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(6,332)	(16,957)	-	-
Revenue Account	220-0000-490.26-20	TRANSFERS IN FM / GAS TAX FUND	-	(41,586)	(94,187)	-
Revenue Account	220-0000-490.26-30	TRANSFERS IN FM / MEASURE C	-	(41,586)	-	-
Revenue Account	220-5410-311.45-02	LIGHTING & LINDSCPNG ASSMT / CITYWDE & NEIGHBRHD ZONES	(913,815)	(943,590)	(977,308)	(1,085,973)
Revenue Account	220-5410-395.05-00	MISCELLANEOUS REVENUE / INSURANCE REIMBURSE	(35)	-	-	-
Revenue Account	220-5411-311.45-02	LIGHTING & LINDSCPNG ASSMT / CITYWDE & NEIGHBRHD ZONES	(45,458)	(47,027)	(90,373)	(100,565)
Revenue Account	220-5412-311.45-02	LIGHTING & LINDSCPNG ASSMT / CITYWDE & NEIGHBRHD ZONES	(69,492)	(71,880)	(74,443)	(77,666)
Revenue Account	220-5413-311.45-02	LIGHTING & LINDSCPNG ASSMT / CITYWDE & NEIGHBRHD ZONES	(62,854)	(65,022)	(117,350)	(70,359)
Revenue Account	220-5414-311.45-02	LIGHTING & LINDSCPNG ASSMT / CITYWDE & NEIGHBRHD ZONES	(74,311)	(76,861)	(79,604)	(90,734)
Revenue Account	220-5415-311.45-02	LIGHTING & LINDSCPNG ASSMT / CITYWDE & NEIGHBRHD ZONES	(41,728)	(43,162)	(44,702)	(46,508)
Revenue Account	220-5416-311.45-02	LIGHTING & LINDSCPNG ASSMT / CITYWDE & NEIGHBRHD ZONES	(7,133)	(15,268)	(15,820)	(14,138)
Revenue Account	220-5417-311.45-02	LIGHTING & LINDSCPNG ASSMT / CITYWDE & NEIGHBRHD ZONES	(20,791)	(21,500)	(86,739)	(23,312)
Revenue Account	220-5418-311.45-02	LIGHTING & LINDSCPNG ASSMT / CITYWDE & NEIGHBRHD ZONES	(65,791)	(68,051)	(94,256)	(104,669)
Revenue Account	220-5419-311.45-02	LIGHTING & LINDSCPNG ASSMT / CITYWDE & NEIGHBRHD ZONES	(159,794)	(165,272)	(171,166)	(178,947)
Revenue Account	220-5420-311.45-02	LIGHTING & LINDSCPNG ASSMT / CITYWDE & NEIGHBRHD ZONES	(68,313)	(70,669)	(76,318)	(82,167)
TOTAL REVENUES			(1,534,833)	(1,688,430)	(1,922,266)	(1,875,036)

Expenditure Account	220-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	1,758	-	-	-
Expenditure Account	220-5410-601.10-00	SALARIES AND WAGES / REGULAR	173,616	176,985	208,209	203,409
Expenditure Account	220-5410-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	-	11,635
Expenditure Account	220-5410-601.30-00	SALARIES AND WAGES / OVERTIME PAY	5,322	3,520	5,664	3,034
Expenditure Account	220-5410-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	1,101	1,136	6,162	-
Expenditure Account	220-5410-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	942	811	-	-
Expenditure Account	220-5410-601.46-00	SALARIES AND WAGES / BONUS	-	6,880	10,864	-
Expenditure Account	220-5410-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	2,615	2,560	270	3,748
Expenditure Account	220-5410-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	1,241
Expenditure Account	220-5410-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	32,355	38,726	50,004	55,643
Expenditure Account	220-5410-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	52	49	-	59
Expenditure Account	220-5410-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	-	-	-	88
Expenditure Account	220-5410-606.11-00	SALARIES AND BENEFITS / MEDICARE	2,475	2,708	2,838	3,250
Expenditure Account	220-5410-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	1,776	1,934	1,942	2,085
Expenditure Account	220-5410-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	637	648	648	696
Expenditure Account	220-5410-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	1,515	1,866	1,833
Expenditure Account	220-5410-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	217	216	-	432
Expenditure Account	220-5410-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	26,582	25,269	34,101	35,832
Expenditure Account	220-5410-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	3,562	3,572	3,328	3,991
Expenditure Account	220-5410-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	503	500	610	438
Expenditure Account	220-5410-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	208	203	227	223
Expenditure Account	220-5410-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	1,426	4,778	1,781	1,947
Expenditure Account	220-5410-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	32	38	70	61
Expenditure Account	220-5410-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	4,925	722	736	736
Expenditure Account	220-5410-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	11,656	10,098	-	12,000
Expenditure Account	220-5410-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	140,845	262,139	308,230	262,140
Expenditure Account	220-5410-613.20-02	GROUNDS REPAIR & MAINT / LANDSCAPING REPAIR/REPLMT	1,401	2,530	-	1,000
Expenditure Account	220-5410-613.20-03	GROUNDS REPAIR & MAINT / IRRIGATION REPAIR/REPLACE	5,446	8,667	-	10,000
Expenditure Account	220-5410-613.20-04	GROUNDS REPAIR & MAINT / CONTRACT PG&G ST LIGHTS	-	-	-	-
Expenditure Account	220-5410-613.20-05	GROUNDS REPAIR & MAINT / TREE LANDSCAPING IMPROVE	103,274	53,320	50,000	10,000
Expenditure Account	220-5410-613.20-06	GROUNDS REPAIR & MAINT / FIREBREAK/VEGETATION MGMT	-	727	-	1,000
Expenditure Account	220-5410-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	455	1,048	1,966	1,000
Expenditure Account	220-5410-614.20-00	UTILITY SERVICES / ELECTRICITY	418	277	852	330
Expenditure Account	220-5410-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	32,999	34,899	24,112	25,000

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	220-5410-614.60-01	TELEPHONE / CELL PHONE/PAGER	928	995	-	1,000
Expenditure Account	220-5410-614.70-06	WATER / LANDSCAPE WATER	72,651	100,717	103,276	108,500
Expenditure Account	220-5410-614.70-07	WATER / BACKFLOW VALVE REPLACEMENT	4,248	-	-	-
Expenditure Account	220-5410-614.70-08	WATER / BACKFLOW TESTING	175	349	-	-
Expenditure Account	220-5410-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	-	-	6,561	6,567
Expenditure Account	220-5410-620.10-00	MAINTENANCE SUPPLIES / ELECTRICAL SUPPLIES	1,189	1,000	-	-
Expenditure Account	220-5410-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	4,284	2,147	-	2,000
Expenditure Account	220-5410-620.50-00	MAINTENANCE SUPPLIES / PARKS & LANDSCAPING	2,751	3,712	-	3,000
Expenditure Account	220-5410-620.90-00	MAINTENANCE SUPPLIES / OTHER MISC. MAIN SUPPLIES	28	-	-	-
Expenditure Account	220-5410-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	1,318	1,382	-	500
Expenditure Account	220-5410-642.10-00	IMPROVEMENTS / OTHER THAN BLDG & STRUCT	100,364	94,454	1,288,999	410,000
Expenditure Account	220-5410-643.20-07	ABOVE \$5,000 IN VALUE / QREP-HITE	-	6,475	-	-
Expenditure Account	220-5410-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	37,704	38,835	175,230	127,971
Expenditure Account	220-5410-660.10-01	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	-	-	-	19,140
Expenditure Account	220-5410-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251	7,468	8,973	10,360
Expenditure Account	220-5410-661.30-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	2,628	2,706	-	-
Expenditure Account	220-5410-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	14,515	14,950	34,196	43,305
Expenditure Account	220-5411-601.10-00	SALARIES AND WAGES / REGULAR	10,543	10,962	11,964	12,266
Expenditure Account	220-5411-601.30-00	SALARIES AND WAGES / OVERTIME PAY	524	397	513	1,000
Expenditure Account	220-5411-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	91	187	173	-
Expenditure Account	220-5411-601.46-00	SALARIES AND WAGES / BONUS	-	542	789	-
Expenditure Account	220-5411-601.46-00	SALARIES AND WAGES / LONGEVITY PAY	329	327	-	393
Expenditure Account	220-5411-601.75-00	SALARIES AND BENEFITS / PERS ER CONTRIB	-	-	-	184
Expenditure Account	220-5411-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,309	2,839	3,295	2,713
Expenditure Account	220-5411-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	4	4	-	4
Expenditure Account	220-5411-606.11-00	SALARIES AND BENEFITS / MEDICARE	168	185	167	187
Expenditure Account	220-5411-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	57	59	63
Expenditure Account	220-5411-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	24	24	-	48
Expenditure Account	220-5411-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	2,871	2,933	3,174	3,065
Expenditure Account	220-5411-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	287	280	258	290
Expenditure Account	220-5411-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	40	40	40	35
Expenditure Account	220-5411-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	40	12	13	12
Expenditure Account	220-5411-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	95	108	110	117
Expenditure Account	220-5411-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	3	3	5	3
Expenditure Account	220-5411-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	6,145	11,306	736	736
Expenditure Account	220-5411-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	230	5,907	-	1,073
Expenditure Account	220-5411-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	3,271	2,708	6,276	2,927
Expenditure Account	220-5411-613.20-04	GROUNDS REPAIR & MAINT / FIREBREAK/VEGETATION MGMT	-	-	-	-
Expenditure Account	220-5411-613.20-06	GROUNDS REPAIR & MAINT / FIREBREAK/VEGETATION MGMT	-	-	553	716
Expenditure Account	220-5411-613.90-00	REPAIR & MAINT / REPAIR & MAINT. SERV	309	-	-	-
Expenditure Account	220-5411-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	8,583	9,570	12,698	12,900
Expenditure Account	220-5411-614.70-06	WATER / LANDSCAPE WATER	1,822	2,373	3,081	3,235
Expenditure Account	220-5411-614.70-08	WATER / BACKFLOW TESTING	-	31	-	-
Expenditure Account	220-5411-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	-	-	945	945
Expenditure Account	220-5411-639.30-66	CHARGEBACK / PROJ FUNDED P/R	-	-	-	-
Expenditure Account	220-5411-642.10-00	IMPROVEMENTS / OTHER THAN BLDG & STRUCT	-	2,180	25,953	30,994
Expenditure Account	220-5411-643.20-07	ABOVE \$5,000 IN VALUE / QREP-HITE	4,857	5,002	-	-
Expenditure Account	220-5411-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	-	20,363	-	23,695
Expenditure Account	220-5411-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	10,543	11,964	12,266
Expenditure Account	220-5412-601.10-00	SALARIES AND WAGES / REGULAR	10,543	10,962	11,964	12,266
Expenditure Account	220-5412-601.30-00	SALARIES AND WAGES / OVERTIME PAY	524	397	513	1,000
Expenditure Account	220-5412-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	91	187	173	-
Expenditure Account	220-5412-601.46-00	SALARIES AND WAGES / BONUS	-	542	789	-

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	220-5412-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	329	327	-	393
Expenditure Account	220-5412-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	184
Expenditure Account	220-5412-606.02-00	SALARIES AND BENEFITS / PERS CONTRIB	2,309	2,839	3,295	2,712
Expenditure Account	220-5412-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	4	4	-	4
Expenditure Account	220-5412-606.11-00	SALARIES AND BENEFITS / MEDICARE	168	185	167	187
Expenditure Account	220-5412-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	57	59	63
Expenditure Account	220-5412-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	24	24	-	48
Expenditure Account	220-5412-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	2,871	2,933	3,174	3,065
Expenditure Account	220-5412-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	287	280	258	290
Expenditure Account	220-5412-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	40	40	40	35
Expenditure Account	220-5412-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	12	12	13	12
Expenditure Account	220-5412-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	95	108	110	117
Expenditure Account	220-5412-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	3	3	5	3
Expenditure Account	220-5412-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	1,946	57,596	736	736
Expenditure Account	220-5412-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	411	1,225	-	-
Expenditure Account	220-5412-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	12,862	887	2,683	960
Expenditure Account	220-5412-613.20-04	GROUNDS REPAIR & MAINT / CONTRACT PG&G ST LIGHTS	-	-	-	-
Expenditure Account	220-5412-613.20-06	GROUNDS REPAIR & MAINT / FIREBREAK/VEGETATION MGMT	1,000	520	214	1,247
Expenditure Account	220-5412-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	3,671	3,595	6,038	4,840
Expenditure Account	220-5412-614.70-06	WATER / LANDSCAPE WATER	11,987	20,058	1,002	1,052
Expenditure Account	220-5412-614.70-07	WATER / BACKFLOW VALVE REPLACEMENT	-	127	-	-
Expenditure Account	220-5412-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	-	-	749	749
Expenditure Account	220-5412-620.50-00	MAINTENANCE SUPPLIES / PARKS & LANDSCAPING	74	-	-	-
Expenditure Account	220-5412-620.90-00	MAINTENANCE SUPPLIES / OTHER MISC. MAIN SUPPLIES	346	300	-	-
Expenditure Account	220-5412-642.10-00	IMPROVEMENTS / OTHER THAN BLDG & STRUCT	-	-	11,553	-
Expenditure Account	220-5412-643.20-07	ABOVE \$5,000 IN VALUE / QREP/HTE	-	85,932	-	-
Expenditure Account	220-5412-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	3,825	3,939	-	-
Expenditure Account	220-5412-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	16,488	-	22,324
Expenditure Account	220-5413-601.10-00	SALARIES AND WAGES / REGULAR	11,436	11,652	13,000	2,194
Expenditure Account	220-5413-601.30-00	SALARIES AND WAGES / OVERTIME PAY	642	437	671	1,000
Expenditure Account	220-5413-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	107	300	269	-
Expenditure Account	220-5413-601.46-00	SALARIES AND WAGES / BONUS	-	591	858	-
Expenditure Account	220-5413-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	358	357	-	82
Expenditure Account	220-5413-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	97
Expenditure Account	220-5413-606.02-00	SALARIES AND BENEFITS / PERS CONTRIB	2,510	3,030	3,581	986
Expenditure Account	220-5413-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	4	4	-	1
Expenditure Account	220-5413-606.11-00	SALARIES AND BENEFITS / MEDICARE	183	198	181	50
Expenditure Account	220-5413-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	57	59	32
Expenditure Account	220-5413-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	24	24	-	48
Expenditure Account	220-5413-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	3,119	3,188	3,451	571
Expenditure Account	220-5413-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	308	301	280	56
Expenditure Account	220-5413-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	43	43	44	7
Expenditure Account	220-5413-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	13	13	14	3
Expenditure Account	220-5413-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	103	117	120	31
Expenditure Account	220-5413-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	3	4	5	1
Expenditure Account	220-5413-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	6,157	10,172	736	736
Expenditure Account	220-5413-613.20-01	REPAIR & MAINT / GROUNDS REPAIR & MAINT	485	-	-	-
Expenditure Account	220-5413-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	1,991	3,117	4,351	3,368
Expenditure Account	220-5413-613.20-04	GROUNDS REPAIR & MAINT / CONTRACT PG&G ST LIGHTS	-	-	-	-
Expenditure Account	220-5413-613.20-06	GROUNDS REPAIR & MAINT / FIREBREAK/VEGETATION MGMT	-	1,224	946	1,224
Expenditure Account	220-5413-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	17,553	19,086	13,037	13,360
Expenditure Account	220-5413-614.70-06	WATER / LANDSCAPE WATER	5,396	6,549	7,355	7,355
Expenditure Account	220-5413-614.70-08	WATER / BACKFLOW TESTING	-	262	-	-

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	220-5413-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	-	-	882	882
Expenditure Account	220-5413-642.10-00	IMPROVEMENTS / OTHER THAN BLDG & STRUCT	-	-	65,016	-
Expenditure Account	220-5413-643.20-07	ABOVE \$5,000 IN VALUE / QREP-HITE	-	2,180	-	-
Expenditure Account	220-5413-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	5,221	5,377	1,355	355
Expenditure Account	220-5413-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	22,301	-	30,318
Expenditure Account	220-5414-601.10-00	SALARIES AND WAGES / REGULAR	4,539	4,879	5,086	5,215
Expenditure Account	220-5414-601.30-00	SALARIES AND WAGES / OVERTIME PAY	178	118	145	-
Expenditure Account	220-5414-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	73	61	66	-
Expenditure Account	220-5414-601.46-00	SALARIES AND WAGES / BONUS	-	229	336	-
Expenditure Account	220-5414-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	132	132	-	142
Expenditure Account	220-5414-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	70
Expenditure Account	220-5414-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	997	1,245	1,401	1,577
Expenditure Account	220-5414-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	2	2	-	1
Expenditure Account	220-5414-606.11-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	72	81	71	79
Expenditure Account	220-5414-606.25-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	-	57	59	63
Expenditure Account	220-5414-606.30-00	SALARIES AND BENEFITS / HEALTH INSURANCE	24	24	-	48
Expenditure Account	220-5414-606.40-00	SALARIES AND BENEFITS / VISION INSURANCE	945	966	1,045	1,009
Expenditure Account	220-5414-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	103	101	86	101
Expenditure Account	220-5414-606.43-00	SALARIES AND BENEFITS / LIFE INSURANCE	14	15	15	12
Expenditure Account	220-5414-606.44-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	4	4	5	5
Expenditure Account	220-5414-606.45-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	44	46	47	50
Expenditure Account	220-5414-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	1,946	705	736	736
Expenditure Account	220-5414-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	7,766	9,225	-	-
Expenditure Account	220-5414-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	10,999	5,240	6,922	4,878
Expenditure Account	220-5414-613.20-04	GROUNDS REPAIR & MAINT / CONTRACT PG&G ST LIGHTS	-	-	-	-
Expenditure Account	220-5414-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	8,715	9,732	7,356	5,200
Expenditure Account	220-5414-614.70-06	WATER / LANDSCAPE WATER	10,034	15,783	10,681	11,215
Expenditure Account	220-5414-614.70-08	WATER / BACKFLOW TESTING	-	315	-	-
Expenditure Account	220-5414-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	-	-	309	309
Expenditure Account	220-5414-620.50-00	MAINTENANCE SUPPLIES / PARKS & LANDSCAPING	89	-	-	-
Expenditure Account	220-5414-620.90-00	MAINTENANCE SUPPLIES / OTHER MISC. MAIN SUPPLIES	126	-	-	-
Expenditure Account	220-5414-642.10-00	IMPROVEMENTS / OTHER THAN BLDG & STRUCT	-	-	135,000	381,000
Expenditure Account	220-5414-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	3,839	3,954	2,675	4,540
Expenditure Account	220-5415-601.10-00	L&L DISTRICT 83-1 / TO ARTERIALS	-	15,832	-	22,273
Expenditure Account	220-5415-601.10-00	SALARIES AND WAGES / REGULAR	4,539	4,879	5,086	5,215
Expenditure Account	220-5415-601.30-00	SALARIES AND WAGES / OVERTIME PAY	178	118	145	-
Expenditure Account	220-5415-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	73	61	66	-
Expenditure Account	220-5415-601.46-00	SALARIES AND WAGES / BONUS	-	229	336	-
Expenditure Account	220-5415-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	132	132	-	142
Expenditure Account	220-5415-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	70
Expenditure Account	220-5415-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	997	1,245	1,401	1,577
Expenditure Account	220-5415-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	2	2	-	1
Expenditure Account	220-5415-606.11-00	SALARIES AND BENEFITS / MEDICARE	72	81	71	79
Expenditure Account	220-5415-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	57	59	63
Expenditure Account	220-5415-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	24	24	-	48
Expenditure Account	220-5415-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	945	966	1,045	1,009
Expenditure Account	220-5415-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	103	101	86	101
Expenditure Account	220-5415-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	14	15	15	12
Expenditure Account	220-5415-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	4	4	5	5
Expenditure Account	220-5415-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	44	46	47	50
Expenditure Account	220-5415-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	1	1	2	1
Expenditure Account	220-5415-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	1,946	3,223	736	736

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	220-5415-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	638	854	-	500
Expenditure Account	220-5415-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	5,069	270	1,098	288
Expenditure Account	220-5415-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	3,949	4,949	-	-
Expenditure Account	220-5415-614.70-06	WATER / LANDSCAPE WATER	7,469	6,802	-	-
Expenditure Account	220-5415-614.70-08	WATER / BACKFLOW TESTING	-	222	-	-
Expenditure Account	220-5415-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	164	-	267	267
Expenditure Account	220-5415-620.50-00	MAINTENANCE SUPPLIES / PARKS & LANDSCAPING	-	7,050	-	-
Expenditure Account	220-5415-643.20-07	ABOVE \$5,000 IN VALUE / QREP-HTE	-	-	-	-
Expenditure Account	220-5415-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	2,141	2,205	1,135	1,355
Expenditure Account	220-5415-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	4,037	-	5,657
Expenditure Account	220-5416-601.10-00	SALARIES AND WAGES / REGULAR	4,539	4,879	5,086	5,215
Expenditure Account	220-5416-601.30-00	SALARIES AND WAGES / OVERTIME PAY	178	118	145	-
Expenditure Account	220-5416-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	73	61	66	-
Expenditure Account	220-5416-601.46-00	SALARIES AND WAGES / BONUS	-	229	336	-
Expenditure Account	220-5416-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	132	132	-	142
Expenditure Account	220-5416-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	70
Expenditure Account	220-5416-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	997	1,245	1,401	1,577
Expenditure Account	220-5416-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	2	2	-	1
Expenditure Account	220-5416-606.11-00	SALARIES AND BENEFITS / MEDICARE	72	81	71	79
Expenditure Account	220-5416-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	57	59	63
Expenditure Account	220-5416-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	24	24	-	48
Expenditure Account	220-5416-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	945	966	1,045	1,009
Expenditure Account	220-5416-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	103	101	86	101
Expenditure Account	220-5416-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	14	15	15	12
Expenditure Account	220-5416-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	4	4	5	5
Expenditure Account	220-5416-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	44	46	47	50
Expenditure Account	220-5416-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	1	1	2	1
Expenditure Account	220-5416-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	3,625	843	736	736
Expenditure Account	220-5416-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	6,175	-	-	-
Expenditure Account	220-5416-613.20-04	GROUNDS REPAIR & MAINT / FIREBREAK/VEGETATION MGMT	-	-	-	-
Expenditure Account	220-5416-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	2,982	3,331	1,071	440
Expenditure Account	220-5416-614.70-06	WATER / LANDSCAPE WATER	20,231	15,161	-	-
Expenditure Account	220-5416-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	-	-	289	289
Expenditure Account	220-5416-642.10-00	IMPROVEMENTS / OTHER THAN BLDG & STRUCT	-	-	135	-
Expenditure Account	220-5416-643.20-07	ABOVE \$5,000 IN VALUE / QREP-HTE	-	2,129	-	-
Expenditure Account	220-5416-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	1,934	1,992	1,087	981
Expenditure Account	220-5416-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	445	-	1,613
Expenditure Account	220-5417-601.10-00	SALARIES AND WAGES / REGULAR	11,436	11,652	10,781	1,262
Expenditure Account	220-5417-601.30-00	SALARIES AND WAGES / OVERTIME PAY	642	437	671	-
Expenditure Account	220-5417-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	107	300	269	-
Expenditure Account	220-5417-601.46-00	SALARIES AND WAGES / BONUS	-	591	711	-
Expenditure Account	220-5417-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	358	357	-	33
Expenditure Account	220-5417-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,510	3,030	2,970	372
Expenditure Account	220-5417-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	4	4	-	-
Expenditure Account	220-5417-606.11-00	SALARIES AND BENEFITS / MEDICARE	183	198	150	19
Expenditure Account	220-5417-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	57	59	32
Expenditure Account	220-5417-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	24	24	-	-
Expenditure Account	220-5417-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	3,119	3,188	2,682	247
Expenditure Account	220-5417-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	308	301	217	29
Expenditure Account	220-5417-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	43	43	36	3
Expenditure Account	220-5417-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	13	13	12	1
Expenditure Account	220-5417-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	103	117	99	12
Expenditure Account	220-5417-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	3	4	4	-

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	220-5417-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	6,949	10,855	736	736
Expenditure Account	220-5417-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	240	-	-	-
Expenditure Account	220-5417-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	1,065	1,475	4,111	1,595
Expenditure Account	220-5417-613.20-04	GROUNDS REPAIR & MAINT / CONTRACT PG&G ST LIGHTS	-	595	460	600
Expenditure Account	220-5417-613.20-06	GROUNDS REPAIR & MAINT / FIREBREAK/VEGETATION MGMT	6,030	6,443	5,336	5,800
Expenditure Account	220-5417-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	1,210	3,537	912	957
Expenditure Account	220-5417-614.70-06	WATER / LANDSCAPE WATER	-	-	-	-
Expenditure Account	220-5417-614.70-08	WATER / BACKFLOW TESTING	-	31	-	-
Expenditure Account	220-5417-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	11	-	981	981
Expenditure Account	220-5417-620.90-00	IMPROVEMENTS / OTHER THAN BLDG & STRUCT	-	-	18,009	-
Expenditure Account	220-5417-642.10-00	ABOVE \$5,000 IN VALUE / QREP-HITE	-	2,180	-	-
Expenditure Account	220-5417-643.20-07	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	4,566	4,702	-	-
Expenditure Account	220-5417-660.10-00	L&L DISTRICT 83-1 / TO ARTERIALS	-	19,701	-	26,519
Expenditure Account	220-5417-690.22-50	SALARIES AND WAGES / REGULAR	9,502	9,602	10,781	11,054
Expenditure Account	220-5418-601.10-00	SALARIES AND WAGES / OVERTIME PAY	526	309	566	-
Expenditure Account	220-5418-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	107	300	269	-
Expenditure Account	220-5418-601.46-00	SALARIES AND WAGES / BONUS	-	490	711	-
Expenditure Account	220-5418-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	295	294	-	350
Expenditure Account	220-5418-601.75-00	SALARIES AND BENEFITS / PERS ER CONTRIB	-	-	-	286
Expenditure Account	220-5418-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,088	2,495	2,970	3,379
Expenditure Account	220-5418-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	3	3	-	3
Expenditure Account	220-5418-606.11-00	SALARIES AND BENEFITS / MEDICARE	152	163	150	170
Expenditure Account	220-5418-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	57	59	63
Expenditure Account	220-5418-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	24	24	-	48
Expenditure Account	220-5418-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	2,424	2,478	2,682	2,589
Expenditure Account	220-5418-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	237	231	217	239
Expenditure Account	220-5418-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	33	33	36	28
Expenditure Account	220-5418-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	10	10	12	11
Expenditure Account	220-5418-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	86	97	99	106
Expenditure Account	220-5418-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	2	3	4	3
Expenditure Account	220-5418-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	8,501	38,484	736	736
Expenditure Account	220-5418-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	1,501	-	-	-
Expenditure Account	220-5418-613.20-04	GROUNDS REPAIR & MAINT / CONTRACT PG&G ST LIGHTS	-	-	-	-
Expenditure Account	220-5418-613.20-06	GROUNDS REPAIR & MAINT / FIREBREAK/VEGETATION MGMT	-	1,000	1,030	900
Expenditure Account	220-5418-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	15,443	17,000	12,210	13,000
Expenditure Account	220-5418-614.70-06	WATER / LANDSCAPE WATER	8,374	11,281	-	-
Expenditure Account	220-5418-614.70-08	WATER / BACKFLOW TESTING	-	127	-	-
Expenditure Account	220-5418-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	-	-	1,103	1,102
Expenditure Account	220-5418-639.30-66	CHARGEBACK / PROJ FUNDED P/R	-	-	-	-
Expenditure Account	220-5418-642.10-00	IMPROVEMENTS / OTHER THAN BLDG & STRUCT	-	-	38,343	-
Expenditure Account	220-5418-643.20-07	ABOVE \$5,000 IN VALUE / QREP-HITE	-	51,086	-	-
Expenditure Account	220-5418-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	5,910	6,087	-	-
Expenditure Account	220-5418-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	22,193	-	29,773
Expenditure Account	220-5419-601.10-00	SALARIES AND WAGES / REGULAR	9,502	9,602	10,781	11,054
Expenditure Account	220-5419-601.30-00	SALARIES AND WAGES / OVERTIME PAY	526	309	566	-
Expenditure Account	220-5419-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	107	300	269	-
Expenditure Account	220-5419-601.46-00	SALARIES AND WAGES / BONUS	-	490	711	-
Expenditure Account	220-5419-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	295	294	-	350
Expenditure Account	220-5419-601.75-00	SALARIES AND BENEFITS / PERS ER CONTRIB	-	-	-	286
Expenditure Account	220-5419-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,088	2,495	2,970	3,379
Expenditure Account	220-5419-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	3	3	-	3
Expenditure Account	220-5419-606.11-00	SALARIES AND BENEFITS / MEDICARE	152	163	150	170

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	220-5419-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	57	56	63
Expenditure Account	220-5419-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	24	24	-	48
Expenditure Account	220-5419-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	2,424	2,478	2,682	2,589
Expenditure Account	220-5419-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	237	231	217	239
Expenditure Account	220-5419-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	33	33	36	28
Expenditure Account	220-5419-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	10	10	10	11
Expenditure Account	220-5419-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	86	97	99	106
Expenditure Account	220-5419-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	2	3	4	3
Expenditure Account	220-5419-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	2,865	707	736	736
Expenditure Account	220-5419-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	3,310	734	-	-
Expenditure Account	220-5419-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	9,800	7,763	10,459	8,388
Expenditure Account	220-5419-613.20-04	GROUNDS REPAIR & MAINT / CONTRACT PG&G ST LIGHTS	-	-	-	-
Expenditure Account	220-5419-613.20-06	GROUNDS REPAIR & MAINT / FIREBREAK/VEGETATION MGMT	10,000	12,000	12,360	12,000
Expenditure Account	220-5419-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	49,895	54,923	38,871	40,740
Expenditure Account	220-5419-614.20-08	ELECTRICITY / IRRIGATION CONTROLLER SVC	340	371	-	-
Expenditure Account	220-5419-614.70-06	WATER / LANDSCAPE WATER	26,491	30,646	6,076	6,380
Expenditure Account	220-5419-614.70-08	WATER / BACKFLOW TESTING	-	315	-	-
Expenditure Account	220-5419-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	-	-	1,298	1,298
Expenditure Account	220-5419-620.90-00	MAINTENANCE SUPPLIES / OTHER MISC. MAIN SUPPLIES	145	379	-	-
Expenditure Account	220-5419-642.10-00	IMPROVEMENTS / OTHER THAN BLDG & STRUCT	-	-	40,000	-
Expenditure Account	220-5419-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	9,642	9,931	-	-
Expenditure Account	220-5419-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	28,613	-	51,432
Expenditure Account	220-5420-601.10-00	SALARIES AND WAGES / REGULAR	10,338	10,468	11,770	12,065
Expenditure Account	220-5420-601.44-00	SALARIES AND WAGES / OVERTIME PAY	642	437	671	-
Expenditure Account	220-5420-601.46-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	101	300	269	-
Expenditure Account	220-5420-601.48-00	SALARIES AND WAGES / BONUS	-	537	777	-
Expenditure Account	220-5420-601.75-00	SALARIES AND WAGES / LONGEVITY PAY	325	324	-	398
Expenditure Account	220-5420-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,273	2,734	3,242	286
Expenditure Account	220-5420-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	4	4	-	4
Expenditure Account	220-5420-606.11-00	SALARIES AND BENEFITS / MEDICARE	166	179	164	186
Expenditure Account	220-5420-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	29	30	32
Expenditure Account	220-5420-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	24	24	-	48
Expenditure Account	220-5420-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	2,888	2,951	3,194	3,084
Expenditure Account	220-5420-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	285	278	259	283
Expenditure Account	220-5420-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	39	40	41	35
Expenditure Account	220-5420-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	12	12	13	12
Expenditure Account	220-5420-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	91	105	108	116
Expenditure Account	220-5420-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	3	3	5	4
Expenditure Account	220-5420-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	7,649	10,012	736	736
Expenditure Account	220-5420-613.20-01	REPAIR & MAINT / GROUNDS REPAIR & MAINT	1,000	337	-	100
Expenditure Account	220-5420-613.20-04	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	2,476	500	1,313	538
Expenditure Account	220-5420-613.20-06	GROUNDS REPAIR & MAINT / CONTRACT PG&G ST LIGHTS	-	-	-	-
Expenditure Account	220-5420-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	28,536	33,148	23,126	23,715
Expenditure Account	220-5420-614.20-08	ELECTRICITY / IRRIGATION CONTROLLER SVC	110	120	-	-
Expenditure Account	220-5420-614.70-06	WATER / LANDSCAPE WATER	17,299	24,607	1,040	1,092
Expenditure Account	220-5420-614.70-07	WATER / BACKFLOW VALVE REPLACEMENT	-	132	-	-
Expenditure Account	220-5420-614.70-08	WATER / BACKFLOW TESTING	-	159	-	-
Expenditure Account	220-5420-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	-	-	924	924
Expenditure Account	220-5420-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	5,093	5,245	-	-
Expenditure Account	220-5420-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	12,333	-	25,110
Expenditure Account	220-5422-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	-	25,142	-	-

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	220-9999-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	-	198,980	-
TOTAL EXPENDITURES			1,380,923	1,966,787	3,254,493	2,422,493

THIS PAGE INTENTIONALLY LEFT BLANK



Victoria by the bay Lighting and Landscape District Fund Summary - Fund 221

Fund Description / Budget Highlights

The purpose of this fund is to account for Victoria by the bay Lighting and Lanscaping District No. 2002-1 to finance the costs of landscaping and lighting public areas. The 1972 Act provides that the total cost of installation, construction, operations, maintenance and servicing of landscaping, street lighting and park and recreational facilities can be recovered by the District.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 239,852	\$ 217,578
Revenues				
Assessment	\$ 396,059	\$ 409,676	424,274	448,158
Interest Income	1,156	2,615	-	-
Miscellaneous Revenues	-	-	-	-
	397,215	412,291	424,274	448,158
Transfers In	-	-	9,451	-
	397,215	412,291	433,725	448,158
Expenditures				
Salary and Benefits	64,789	72,643	79,831	76,484
Contractual Services	261,952	399,365	337,286	294,036
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	2,101	1,535	1,613	-
Cost Allocation	5,080	5,232	22,438	25,487
Capital Outlay	17,365	-	-	50,000
Debt Service	-	-	-	-
	351,287	478,775	441,168	446,007
Transfer Out	-	16,011	20,730	24,960
	351,287	494,786	461,898	470,967
Changes in restricted reserves			5,899	
Net Annual Activity	\$ 45,928	(82,495)	(22,274)	(22,809)
Fund Balance				
Ending Available Fund Balance		239,852	\$ 217,578	\$ 194,769
Less Outstanding Encumbrances		3,560		
Total		\$ 243,412		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Revenue Account	221-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(1,156)	(2,615)	-	-
Revenue Account	221-0000-490.26-20	TRANSFERS IN FM / GAS TAX FUND	-	-	(9,451)	-
Revenue Account	221-5421-311.45-02	LIGHTING & LANDSCAPING ASMT / CITYWIDE & NEIGHBRHD ZONES	(396,059)	(409,676)	(424,274)	(448,158)
TOTAL REVENUES			(397,215)	(412,291)	(433,725)	(448,158)
Expenditure Account	221-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	318	-	-	-
Expenditure Account	221-5410-614.70-06	WATER / LANDSCAPE WATER	-	802	-	-
Expenditure Account	221-5421-601.10-00	SALARIES AND WAGES / REGULAR	42,553	45,387	50,615	49,196
Expenditure Account	221-5421-601.30-00	SALARIES AND WAGES / OVERTIME PAY	1,938	1,933	1,932	2,000
Expenditure Account	221-5421-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	197	476	342	-
Expenditure Account	221-5421-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	29	29	-	-
Expenditure Account	221-5421-601.46-00	SALARIES AND WAGES / BONUS	-	2,090	3,151	-
Expenditure Account	221-5421-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	1,275	1,318	-	1,583
Expenditure Account	221-5421-601.75-00	SALARIES AND BENEFITS / PERS ER CONTRIB	-	-	-	366
Expenditure Account	221-5421-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	8,968	11,128	13,137	14,775
Expenditure Account	221-5421-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	18	17	-	18
Expenditure Account	221-5421-606.11-00	SALARIES AND BENEFITS / MEDICARE	615	688	686	745
Expenditure Account	221-5421-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	44	97	96	114
Expenditure Account	221-5421-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	24	48	48	48
Expenditure Account	221-5421-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	167	179	206
Expenditure Account	221-5421-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	102	102	-	180
Expenditure Account	221-5421-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	7,595	7,670	8,202	5,916
Expenditure Account	221-5421-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	864	878	718	695
Expenditure Account	221-5421-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	133	138	197	92
Expenditure Account	221-5421-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	59	57	66	61
Expenditure Account	221-5421-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	363	404	439	471
Expenditure Account	221-5421-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	12	15	23	18
Expenditure Account	221-5421-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	5,829	3,219	4,046	4,046
Expenditure Account	221-5421-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	6,793	68,172	-	5,000
Expenditure Account	221-5421-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	86,688	135,911	-	135,910
Expenditure Account	221-5421-613.20-02	GROUNDS REPAIR & MAINT / LANDSCAPING REPAIR/REPLMT	14,487	4,996	-	-
Expenditure Account	221-5421-613.20-03	GROUNDS REPAIR & MAINT / IRRIGATION REPAIR/REPLACE	19,891	12,747	178,983	5,000
Expenditure Account	221-5421-613.20-04	GROUNDS REPAIR & MAINT / CONTRACT PG&G ST LIGHTS	-	-	-	-
Expenditure Account	221-5421-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	-	35	-	-
Expenditure Account	221-5421-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	14,447	13,369	23,690	25,080
Expenditure Account	221-5421-614.60-00	UTILITY SERVICES / TELEPHONE	663	668	650	700
Expenditure Account	221-5421-614.70-06	WATER / LANDSCAPE WATER	113,155	157,872	111,180	117,446
Expenditure Account	221-5421-614.70-07	WATER / BACKFLOW VALVE REPLACEMENT	-	1,575	-	-
Expenditure Account	221-5421-614.70-08	WATER / BACKFLOW TESTING	-	-	17,850	-
Expenditure Account	221-5421-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	-	-	887	853
Expenditure Account	221-5421-620.10-00	MAINTENANCE SUPPLIES / ELECTRICAL SUPPLIES	350	-	-	-
Expenditure Account	221-5421-620.30-00	MAINTENANCE SUPPLIES / HARDWARE SUPPLIES	576	676	1,613	-
Expenditure Account	221-5421-620.50-00	MAINTENANCE SUPPLIES / PARKS & LANDSCAPING	857	859	-	-
Expenditure Account	221-5421-642.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	17,365	-	-	50,000
Expenditure Account	221-5421-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	5,080	5,232	22,438	25,487
Expenditure Account	221-5421-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	16,011	-	24,960
Expenditure Account	221-9999-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	-	20,730	-
TOTAL EXPENDITURES			351,287	494,786	461,898	470,967



Hercules Village Lighting and Landscape District Fund Summary - Fund 222

Fund Description / Budget Highlights

The purpose of this fund is to account for Hercules Village Lighting and Landscaping District No. 2002-2 to finance the costs of landscaping and lighting public areas. The 1972 Act provides that the total cost of installation, construction, operations, maintenance and servicing of landscaping, street lighting and park and recreational facilities can be recovered by the District.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 271,706	\$ 270,927
Revenues				
Assessment	\$ 135,961	\$ 140,631	145,645	155,030
Interest Income	1,018	2,741	-	-
Miscellaneous Revenues	-	-	-	-
	136,979	143,372	145,645	155,030
Transfers In	-	-	4,250	-
	136,979	143,372	149,895	155,030
Expenditures				
Salary and Benefits	27,199	32,222	32,937	22,333
Contractual Services	84,557	137,233	125,875	112,768
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	1,400	426	920	100
Cost Allocation	1,385	1,426	11,266	10,966
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	114,541	171,307	170,998	146,167
Transfer Out	-	2,082	2,536	3,524
	114,541	173,389	173,534	149,691
Changes in restricted reserves			22,860	
Net Annual Activity	\$ 22,438	(30,017)	(779)	5,339
Fund Balance				
Ending Available Fund Balance		\$ 271,706	\$ 270,927	\$ 276,266

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Revenue Account	222-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(1,018)		-	-
Revenue Account	222-0000-490.26-20	TRANSFERS IN FM / GAS TAX FUND	-	(2,741)	(4,250)	-
Revenue Account	222-5422-311.45-02	LIGHTING & LANDSCAPING ASSMT / CITYWIDE & NEIGHBRHD ZONES	(135,961)	(140,631)	(145,645)	(155,030)
		TOTAL REVENUES	(136,980)	(143,372)	(149,895)	(155,030)
Expenditure Account	222-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	459		-	-
Expenditure Account	222-5410-613.20-03	FOUNDATIONS REPAIR & MAINT / IRRIGATION REPAIR/REPLACE	-		-	-
Expenditure Account	222-5410-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	2,966		-	-
Expenditure Account	222-5422-601.10-00	SALARIES AND WAGES / REGULAR	17,447	19,999	20,311	16,623
Expenditure Account	222-5422-601.30-00	SALARIES AND WAGES / OVERTIME PAY	1,079	871	1,043	1,000
Expenditure Account	222-5422-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	197	341	342	-
Expenditure Account	222-5422-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	29			
Expenditure Account	222-5422-601.46-00	SALARIES AND WAGES / BONUS	-	810	1,239	-
Expenditure Account	222-5422-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	509	532	-	546
Expenditure Account	222-5422-601.75-00	SALARIES AND BENEFITS / OTHER COMPENSATION				366
Expenditure Account	222-5422-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	3,546	4,801	5,154	(391)
Expenditure Account	222-5422-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	6	7	-	6
Expenditure Account	222-5422-606.11-00	SALARIES AND BENEFITS / MEDICARE	228	273	282	257
Expenditure Account	222-5422-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	44	97	96	-
Expenditure Account	222-5422-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	24	48	48	-
Expenditure Account	222-5422-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	167	179	63
Expenditure Account	222-5422-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	102	102	-	180
Expenditure Account	222-5422-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	3,360	3,480	3,667	3,160
Expenditure Account	222-5422-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	400	401	310	302
Expenditure Account	222-5422-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	58	62	64	39
Expenditure Account	222-5422-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	20	23	23	18
Expenditure Account	222-5422-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	146	175	172	159
Expenditure Account	222-5422-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	4	5	7	5
Expenditure Account	222-5422-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	5,371	3,219	4,046	4,046
Expenditure Account	222-5422-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	18,799	44,283	-	1,000
Expenditure Account	222-5422-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	28,896	45,302	61,661	45,302
Expenditure Account	222-5422-613.20-03	GROUNDS REPAIR & MAINT / IRRIGATION REPAIR/REPLACE	-	383	-	-
Expenditure Account	222-5422-613.20-04	GROUNDS REPAIR & MAINT / FIREBREAK/VEGETATION MGMT	-	-	-	-
Expenditure Account	222-5422-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	-	1,852	14,392	16,700
Expenditure Account	222-5422-614.60-00	UTILITY SERVICES / TELEPHONE	293	295	285	300
Expenditure Account	222-5422-614.70-06	WATER / LANDSCAPE WATER	28,231	41,899	45,071	45,000
Expenditure Account	222-5422-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	-		420	420
Expenditure Account	222-5422-620.10-00	MAINTENANCE SUPPLIES / ELECTRICAL SUPPLIES	200		920	100
Expenditure Account	222-5422-620.50-00	MAINTENANCE SUPPLIES / PARKS & LANDSCAPING	582	426	-	-
Expenditure Account	222-5422-620.90-00	MAINTENANCE SUPPLIES / OTHER MISC. MAIN SUPPLIES	158		-	-
Expenditure Account	222-5422-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	1,385	1,426	11,266	10,966
Expenditure Account	222-5422-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	2,082	-	3,524
Expenditure Account	222-9999-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-		2,536	-
		TOTAL EXPENDITURES	114,541	173,390	173,534	149,691



Baywood Lighting and Landscape District Fund Summary - Fund 223

Fund Description / Budget Highlights

The purpose of this fund is to account for Baywood Lighting and Landscaping District No. 2004-1 to finance the costs of landscaping and lighting public areas. The 1972 Act provides that the total cost of installation, construction, operations, maintenance and servicing of landscaping, street lighting and park and recreational facilities can be recovered by the District.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 75,278	\$ 82,882
Revenues				
Assessment	\$ 121,739	\$ 121,739	139,970	141,368
Interest Income	272	717	-	-
Miscellaneous Revenues	-	-	-	-
	122,011	122,456	139,970	141,368
Transfers In	-	-	3,398	-
	122,011	122,456	143,368	141,368
Expenditures				
Salary and Benefits	43,941	46,815	42,492	36,071
Contractual Services	41,890	76,610	82,509	69,416
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	246	446	723	-
Cost Allocation	489	503	11,436	10,549
Capital Outlay	-	-	43,529	20,000
Debt Service	-	-	-	-
	86,566	124,374	180,689	136,036
Transfer Out	-	2,106	2,406	2,835
	86,566	126,480	183,095	138,871
Changes in restricted reserves			47,331	
Net Annual Activity	\$ 35,445	(4,024)	7,604	2,497
Fund Balance				
Ending Available Fund Balance		\$ 75,278	\$ 82,882	\$ 85,379

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Revenue Account	223-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(272)	(717)	-	-
Revenue Account	223-5423-311.45-02	LIGHTING & LNDSCPN ASSMT / CITYWIDE & NEIGHBRHD ZONES	(121,739)	(121,739)	(139,970)	(141,368)
Revenue Account	223-0000-490.26-20	TRANSFERS IN FM / GAS TAX FUND	-	-	(3,398)	-
TOTAL REVENUES			(122,010)	(122,456)	(143,368)	(141,368)
Expenditure Account	223-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	11		-	-
Expenditure Account	223-5410-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	144		-	-
Expenditure Account	223-5423-601.10-00	SALARIES AND WAGES / REGULAR	28,125	28,271	25,907	22,210
Expenditure Account	223-5423-601.30-00	SALARIES AND WAGES / OVERTIME PAY	1,229	861	1,175	1,000
Expenditure Account	223-5423-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	224	447	360	-
Expenditure Account	223-5423-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	29	29	-	-
Expenditure Account	223-5423-601.46-00	SALARIES AND WAGES / BONUS	-	1,344	1,599	-
Expenditure Account	223-5423-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	777	723	-	713
Expenditure Account	223-5423-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION				385
Expenditure Account	223-5423-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	5,833	6,872	6,655	6,743
Expenditure Account	223-5423-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	10	9	-	8
Expenditure Account	223-5423-606.11-00	SALARIES AND BENEFITS / MEDICARE	442	467	358	340
Expenditure Account	223-5423-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	44	97	96	-
Expenditure Account	223-5423-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	24	48	48	-
Expenditure Account	223-5423-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	167	179	63
Expenditure Account	223-5423-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	72	72	-	120
Expenditure Account	223-5423-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	6,139	6,376	5,324	3,758
Expenditure Account	223-5423-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	624	637	442	433
Expenditure Account	223-5423-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	89	93	87	54
Expenditure Account	223-5423-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	35	33	30	24
Expenditure Account	223-5423-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	236	257	222	213
Expenditure Account	223-5423-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	7	8	10	7
Expenditure Account	223-5423-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	5,473	3,219	4,046	4,046
Expenditure Account	223-5423-613.02-04	REPAIR & MAINT / GROUNDS REPAIR & MAINT	-	-	-	-
Expenditure Account	223-5423-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	5,831	16,146	2,406	5,000
Expenditure Account	223-5423-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	20,560	34,196	51,287	34,196
Expenditure Account	223-5423-613.20-03	REPAIR & MAINT / VEHICLE REPAIRS	-	-	-	-
Expenditure Account	223-5423-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	-	144	3,528	3,885
Expenditure Account	223-5423-614.70-06	WATER / LANDSCAPE WATER	9,883	22,904	20,931	21,978
Expenditure Account	223-5423-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	-	-	311	311
Expenditure Account	223-5423-620.10-00	MAINTENANCE SUPPLIES / ELECTRICAL SUPPLIES	-	-	723	-
Expenditure Account	223-5423-620.90-00	MAINTENANCE SUPPLIES / OTHER MISC. MAIN SUPPLIES	235	446	-	-
Expenditure Account	223-5423-642.10-00	IMPROVEMENTS / OTHER THAN BLDG & STRUCT	-	-	20,000	20,000
Expenditure Account	223-5423-643.20-00	FIXED ASSETS / ABOVE \$5,000 IN VALUE	-	-	23,529	-
Expenditure Account	223-5423-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	489	503	11,436	10,549
Expenditure Account	223-5423-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	2,106	-	2,835
Expenditure Account	223-9999-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	-	2,406	-
TOTAL EXPENDITURES			86,566	126,479	183,095	138,871



Bayside Lighting and Landscape District Fund Summary - Fund 224

Fund Description / Budget Highlights

The purpose of this fund is to account for Bayside Lighting and Landscaping District No. 2005-1 to finance the costs of landscaping and lighting public areas. The 1972 Act provides that the total cost of installation, construction, operations, maintenance and servicing of landscaping, street lighting and park and recreational facilities can be recovered by the District.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 58,651	\$ 63,033
Revenues				
Assessment	\$ 112,486	\$ 103,920	107,623	123,239
Interest Income	160	434	-	-
Miscellaneous Revenues	-	-	-	-
	<u>112,646</u>	<u>104,354</u>	<u>107,623</u>	<u>123,239</u>
Transfers In	-	-	2,502	-
	<u>112,646</u>	<u>104,354</u>	<u>110,125</u>	<u>123,239</u>
Expenditures				
Salary and Benefits	21,812	23,744	26,686	25,180
Contractual Services	42,500	56,363	43,695	41,139
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	(162)	-	-	-
Cost Allocation	3,144	3,238	12,462	7,523
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	<u>67,294</u>	<u>83,345</u>	<u>82,843</u>	<u>73,842</u>
Transfer Out	-	2,240	11,058	13,145
	<u>67,294</u>	<u>85,585</u>	<u>93,901</u>	<u>86,987</u>
Changes in restricted reserves			(11,842)	
Net Annual Activity	<u>\$ 45,352</u>	18,769	4,382	36,252
Fund Balance				
Ending Available Fund Balance		<u>\$ 58,651</u>	<u>\$ 63,033</u>	<u>\$ 99,285</u>

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Revenue Account	224-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(160)	(434)	-	-
Revenue Account	224-0000-490.26-20	TRANSFERS IN FM / GAS TAX FUND	-	(103,920)	(2,502)	-
Revenue Account	224-5424-311.45-02	LIGHTING & LANDSCAPING ASSMT / CITYWIDE & NEIGHBRHD ZONES	(112,486)	(104,355)	(107,623)	(123,239)
TOTAL REVENUES			(112,646)	(104,355)	(110,125)	(123,239)
Expenditure Account	224-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	(162)	-	-	-
Expenditure Account	224-5410-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	(1,204)	-	-	-
Expenditure Account	224-5410-614.20-00	UTILITY SERVICES / ELECTRICITY	182	-	-	-
Expenditure Account	224-5424-601.10-00	SALARIES AND WAGES / REGULAR	14,239	14,727	16,613	16,321
Expenditure Account	224-5424-601.30-00	SALARIES AND WAGES / OVERTIME PAY	784	408	715	1,000
Expenditure Account	224-5424-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	221	393	342	-
Expenditure Account	224-5424-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	29	29	-	-
Expenditure Account	224-5424-601.46-00	SALARIES AND WAGES / BONUS	-	637	995	-
Expenditure Account	224-5424-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	338	299	-	381
Expenditure Account	224-5424-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	366
Expenditure Account	224-5424-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	2,823	3,394	4,135	3,943
Expenditure Account	224-5424-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	5	5	-	4
Expenditure Account	224-5424-606.11-00	SALARIES AND BENEFITS / MEDICARE	228	242	230	199
Expenditure Account	224-5424-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	44	97	96	-
Expenditure Account	224-5424-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	24	48	48	-
Expenditure Account	224-5424-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	167	179	63
Expenditure Account	224-5424-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	72	72	-	120
Expenditure Account	224-5424-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	2,561	2,751	2,879	2,398
Expenditure Account	224-5424-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	269	285	240	217
Expenditure Account	224-5424-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	38	41	51	27
Expenditure Account	224-5424-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	17	17	19	14
Expenditure Account	224-5424-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	117	129	138	123
Expenditure Account	224-5424-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	3	3	6	4
Expenditure Account	224-5424-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	6,380	3,219	4,046	4,046
Expenditure Account	224-5424-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	859	4,994	-	-
Expenditure Account	224-5424-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	15,652	18,500	24,055	18,500
Expenditure Account	224-5424-613.20-03	GROUNDS REPAIR & MAINT / IRRIGATION REPAIR/REPLACE	3,515	-	-	-
Expenditure Account	224-5424-613.02-04	REPAIR & MAINT / REPAIR & MAINT	-	-	-	-
Expenditure Account	224-5424-614.20-00	UTILITY SERVICES / ELECTRICITY	162	41	-	200
Expenditure Account	224-5424-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	-	293	10,460	12,640
Expenditure Account	224-5424-614.70-06	WATER / LANDSCAPE WATER	16,954	29,317	4,627	5,137
Expenditure Account	224-5424-615.70-01	OUTSIDE AGENCY SERVICES / ASSESSMENT COLLECTION FEE	-	-	507	616
Expenditure Account	224-5424-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	3,144	3,238	9,827	7,523
Expenditure Account	224-5424-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	2,240	-	13,145
Expenditure Account	224-5425-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	-	-	2,635	-
Expenditure Account	224-9999-690.22-50	L&L DISTRICT 83-1 / TO ARTERIALS	-	-	11,058	-
TOTAL EXPENDITURES			67,294	85,585	93,901	86,987



Arterial Roadways Fund Summary - Fund 225

Fund Description / Budget Highlights

The purpose of this fund is to account for Arterial Roadways Lighting and Lanscaping District to finance the costs of landscaping and lighting public areas.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 49,593	\$ -
Revenues				
Assessment	\$ -	\$ -	-	-
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Transfers In	-	184,745	235,710	301,254
	-	184,745	235,710	301,254
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	135,152	200,380	295,750
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	5,504
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfer Out	-	-	-	-
	-	135,152	200,380	301,254
	-	135,152	200,380	301,254
Changes in restricted reserves			(84,923)	
Net Annual Activity	\$ -	49,593	(49,593)	-
Fund Balance				
Ending Available Fund Balance		\$ 49,593	\$ -	\$ -

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	225-0000-490.22-00	TRANSFERS IN / L&L DIST 83-2	-	(162,306)	(198,980)	(238,714)
REVENUE ACCOUNT	225-0000-490.22-10	L&L DIST 83-2 / L&L DIST 83-2	-	(16,011)	(20,730)	(24,960)
REVENUE ACCOUNT	225-0000-490.22-20	L&L DIST 83-2 / L&L DIST 83-2	-	(2,082)	(2,536)	(3,524)
REVENUE ACCOUNT	225-0000-490.22-30	L&L DIST 83-2 / L&L DIST 83-2	-	(2,106)	(2,406)	(2,835)
REVENUE ACCOUNT	225-0000-490.22-40	L&L DIST 83-2 / L&L DIST 83-2	-	(2,240)	(11,058)	(13,145)
REVENUE ACCOUNT	225-5425-490.26-20	GAS TAX FUND	-	-	-	(9,038)
REVENUE ACCOUNT	225-5425-490.26-30	MEASURE C	-	-	-	(9,038)
TOTAL REVENUES			-	(184,745)	(235,710)	(301,254)
EXPENDITURE ACCOUNT	225-5425-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	-	-	2,500	95,000
EXPENDITURE ACCOUNT	225-5425-613.20-01	GROUNDS REPAIR & MAINT / CONTRACT LANDSCAPING	-	70,099	52,140	43,000
EXPENDITURE ACCOUNT	225-5425-614.20-07	ELECTRICITY / CITY PARKS FACILITIES	-	13,105	54,140	47,000
EXPENDITURE ACCOUNT	225-5425-614.70-06	WATER / LANDSCAPE WATER	-	51,948	91,600	110,750
EXPENDITURE ACCOUNT	225-5425-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	-	-	-	5,504
TOTAL EXPENDITURES			-	135,152	200,380	301,254



Stormwater Assessment Fund Summary - Fund 231

Fund Description / Budget Highlights

To account for activities associated with the acquisition or construction, and operation and maintenance of stormwater facilities for drainage and disposal of stormwater, and operations related to the provision of services.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ (74,995)	\$ (194,991)
Revenues				
Assessment	\$ 234,885	\$ 298,787	250,000	249,000
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	234,885	298,787	250,000	249,000
Transfers In/Solid Waste	-	71,387	71,387	214,000
	234,885	370,174	321,387	463,000
Expenditures				
Salary and Benefits	144,262	162,262	176,692	213,816
Contractual Services	91,313	135,272	130,000	130,000
Utilities	1,611	1,623	1,300	1,625
Maintenance & Repairs	11,519	13,814	25,450	23,450
Other Expenses	4,034	2,147	2,500	2,500
Cost Allocation	26,095	26,877	34,054	62,884
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	278,834	341,995	369,996	434,275
Transfer Out/General Fund	-	-	-	71,387
	278,834	341,995	369,996	505,662
Changes in restricted reserves			(71,387)	
Net Annual Activity	\$ (43,949)	28,179	(119,996)	(42,662)
Fund Balance				
Ending Available Fund Balance		\$ (74,995)	\$ (194,991)	\$ (237,653)

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	231-0000-311.55-00	PROPERTY TAXES / ASSESSMENT FEES	(234,885)	(298,787)	(250,000)	(249,000)
REVENUE ACCOUNT	231-0000-490.10-00	TRANSFERS IN / GENERAL FUND	-	(71,387)	(71,387)	-
REVENUE ACCOUNT	231-0000-490.29-10	TRANSFERS IN / SOLIDWASTE AB 939	-	-	-	(214,000)
TOTAL REVENUES			(234,885)	(370,174)	(321,387)	(463,000)
EXPENDITURES ACCOUNT	231-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	(250)	-	-	-
EXPENDITURES ACCOUNT	231-5432-601.10-00	SALARIES AND WAGES / REGULAR	-	-	-	12,130
EXPENDITURES ACCOUNT	231-5432-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	-	-	-	432
EXPENDITURES ACCOUNT	231-5432-606.02-00	SALARIES AND BENEFITS / PERS CONTRIB	-	-	-	3,616
EXPENDITURES ACCOUNT	231-5432-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	-	-	-	4
EXPENDITURES ACCOUNT	231-5432-606.11-00	SALARIES AND BENEFITS / MEDICARE	-	-	-	182
EXPENDITURES ACCOUNT	231-5432-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	-	-	-	3,046
EXPENDITURES ACCOUNT	231-5432-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	-	-	-	249
EXPENDITURES ACCOUNT	231-5432-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	-	-	-	29
EXPENDITURES ACCOUNT	231-5432-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	-	-	-	13
EXPENDITURES ACCOUNT	231-5432-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	-	-	-	116
EXPENDITURES ACCOUNT	231-5432-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	-	-	-	4
EXPENDITURES ACCOUNT	231-5465-601.10-00	SALARIES AND WAGES / REGULAR	93,505	99,745	106,328	115,620
EXPENDITURES ACCOUNT	231-5465-601.30-00	SALARIES AND WAGES / OVERTIME PAY	2,452	1,639	2,627	5,000
EXPENDITURES ACCOUNT	231-5465-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	441	1,181	1,054	-
EXPENDITURES ACCOUNT	231-5465-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	310	322	-	-
EXPENDITURES ACCOUNT	231-5465-601.46-00	SALARIES AND WAGES / BONUS	-	4,679	6,935	-
EXPENDITURES ACCOUNT	231-5465-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	2,196	2,375	270	2,280
EXPENDITURES ACCOUNT	231-5465-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	1,124
EXPENDITURES ACCOUNT	231-5465-606.02-00	SALARIES AND BENEFITS / PERS CONTRIB	19,916	24,895	28,952	34,315
EXPENDITURES ACCOUNT	231-5465-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	29	29	-	33
EXPENDITURES ACCOUNT	231-5465-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,386	1,562	1,466	1,758
EXPENDITURES ACCOUNT	231-5465-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	536	614	635	697
EXPENDITURES ACCOUNT	231-5465-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	242	240	240	240
EXPENDITURES ACCOUNT	231-5465-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	1,337	1,386	1,502
EXPENDITURES ACCOUNT	231-5465-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	102	102	-	180
EXPENDITURES ACCOUNT	231-5465-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	19,510	19,858	23,315	26,833
EXPENDITURES ACCOUNT	231-5465-611.40-00	SALARIES AND BENEFITS / DENTAL INSURANCE	2,351	2,282	2,057	2,840
EXPENDITURES ACCOUNT	231-5465-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	324	330	312	310
EXPENDITURES ACCOUNT	231-5465-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	107	108	112	122
EXPENDITURES ACCOUNT	231-5465-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	837	943	967	1,107
EXPENDITURES ACCOUNT	231-5465-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	18	23	36	35
EXPENDITURES ACCOUNT	231-5465-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	22,595	26,571	40,000	40,000
EXPENDITURES ACCOUNT	231-5465-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	68,718	108,702	90,000	90,000
EXPENDITURES ACCOUNT	231-5465-613.20-07	GROUPS REPAIR & MAINT / CATCH BASIN CLEAN OUT	-	2,360	12,000	10,000
EXPENDITURES ACCOUNT	231-5465-613.20-08	GROUPS REPAIR & MAINT / REFUGIO VALLEY LAKE CLEAN	11,454	11,454	13,000	13,000
EXPENDITURES ACCOUNT	231-5465-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	65	65	450	450
EXPENDITURES ACCOUNT	231-5465-614.60-00	UTILITY SERVICES / TELEPHONE	1,611	1,623	1,300	1,625
EXPENDITURES ACCOUNT	231-5465-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	4,284	2,147	2,500	2,500
EXPENDITURES ACCOUNT	231-5465-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	16,761	17,263	17,263	29,616
EXPENDITURES ACCOUNT	231-5465-660.10-01	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	-	9,614	16,791	11,268
EXPENDITURES ACCOUNT	231-5465-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	9,334	-	-	22,000
EXPENDITURES ACCOUNT	231-9999-690.47-00	TRANSFERS OUT TO / FACILITIES & MAINT	-	-	-	71,387
TOTAL EXPENDITURES			278,834	341,995	369,996	505,662



Development Impact Fee - Public Facilities Fund Summary - Fund 241

Fund Description / Budget Highlights

To account for the collection of and expenditure of fees imposed as a condition of new development within the City, in compliance with California Government Code Section 66006 (AB 1600)

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 337,539	\$ 342,189
Revenues				
Fees	\$ 12,637	\$ 42,034	37,820	145,600
Interest Income	352	1,093	-	-
Miscellaneous Revenues	-	-	-	-
	12,989	43,127	37,820	145,600
Transfers In	-	-	-	-
	12,989	43,127	37,820	145,600
Expenditures				
Salary and Benefits	24,416	24,422	26,090	25,054
Contractual Services	-	(20,140)	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	337	-	-	-
Cost Allocation	-	-	7,080	4,076
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	24,753	4,282	33,170	29,130
Transfer Out	-	-	-	-
	24,753	4,282	33,170	29,130
Changes in restricted reserves				
Net Annual Activity	\$ (11,764)	38,845	4,650	116,470
Fund Balance				
Ending Available Fund Balance		\$ 337,539	\$ 342,189	\$ 458,659

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	241-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(352)	(1,093)	-	-
REVENUE ACCOUNT	241-5238-362.50-00	PLANNING SERVCS / DEVELOPMENT IMPACT FEES	(12,637)	(42,034)	(37,820)	(145,600)
TOTAL REVENUES			(12,989)	(43,127)	(37,820)	(145,600)
EXPENDITURE ACCOUNT	241-0000-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	-	(20,140)	-	-
EXPENDITURE ACCOUNT	241-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	337	(0)	-	-
EXPENDITURE ACCOUNT	241-4115-601.10-00	SALARIES AND WAGES / REGULAR	17,135	14,419	18,014	16,830
EXPENDITURE ACCOUNT	241-4115-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	468	317	-	-
EXPENDITURE ACCOUNT	241-4115-606.02-00	SALARIES AND BENEFITS / PERS CONTRIB	3,557	4,019	4,725	4,844
EXPENDITURE ACCOUNT	241-4115-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	2	2	-	2
EXPENDITURE ACCOUNT	241-4115-606.11-00	SALARIES AND BENEFITS / MEDICARE	247	242	239	247
EXPENDITURE ACCOUNT	241-4115-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	673	660	660	673
EXPENDITURE ACCOUNT	241-4115-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	188	180	180	180
EXPENDITURE ACCOUNT	241-4115-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	1,739	1,776	1,922	1,856
EXPENDITURE ACCOUNT	241-4115-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	212	207	157	218
EXPENDITURE ACCOUNT	241-4115-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	25	25	20	24
EXPENDITURE ACCOUNT	241-4115-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	18	19	15	15
EXPENDITURE ACCOUNT	241-4115-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	155	2,557	158	161
EXPENDITURE ACCOUNT	241-4115-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	-	-	7,080	3,458
EXPENDITURE ACCOUNT	241-4115-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	-	-	-	-
EXPENDITURE ACCOUNT	241-4115-660.10-01	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	-	-	-	-
TOTAL EXPENDITURES			24,753	4,282	33,170	29,130



Community Development Fund Fund Summary - Fund 242

Fund Description / Budget Highlights

Accounts for the activities and services of the Community Development Department. Revenues are derived from fees, licenses, and fines collected in conjunction with the planning, permitting and enforcement activities of the department in accordance with state law, requiring fees not to exceed the cost of providing services.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 323,294	302,580
Revenues				
Fees	\$ 93,000	\$ 88,500	18,000	\$ 487,500
Interest Income	350	1,191	-	-
Miscellaneous Revenues	-	-	-	-
	93,350	89,691	18,000	487,500
Transfers In	-	-	-	-
	93,350	89,691	18,000	487,500
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	228	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	38,438	38,438	38,714	-
Debt Service	-	-	-	-
	38,666	38,438	38,714	-
Transfer Out	-	-	-	-
	38,666	38,438	38,714	-
Changes in restricted reserves				
	-	-	-	-
Net Annual Activity	\$ 54,684	51,253	(20,714)	487,500
Fund Balance				
Ending Available Fund Balance		\$ 323,294	\$ 302,580	\$ 790,080

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	242-5238-362.45-00	PROPERTY DEVELOPMENT TAX	(93,000.00)	(88,500.00)	(18,000.00)	(487,500.00)
REVENUE ACCOUNT	242-0000-351.00-00	INTEREST INCOME	(350.46)	(1,190.84)	-	-
TOTAL REVENUES			(93,350.46)	(89,690.84)	(18,000.00)	(487,500.00)
EXPENDITURE ACCOUNT	242-0000-630.90-00	OTHER MISCELLANEOUS EXP	228.35		-	-
EXPENDITURE ACCOUNT	242-5951-644.90-04	EMERGENCY RADIO EQUIP	38,437.78	38,437.78	38,714.00	-
TOTAL EXPENDITURES			38,666.13	38,437.78	38,714.00	-



Development Fee Fund Fund Summary - Fund 243

Fund Description / Budget Highlights

This fund accounts for revenues from citywide development impact fees required from certain new developments. Funds are used to mitigate the impacts on availability and condition of public facilities caused by these developments.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 131,100	\$ 100,856
Revenues				
Fees	\$ -	\$ -	-	-
Interest Income	500	1,376	-	-
Miscellaneous Revenues	-	-	-	-
	500	1,376	-	-
Transfers In	-	-	-	-
	500	1,376	-	-
Expenditures				
Salary and Benefits	24,416	24,422	26,090	25,054
Contractual Services	9,855	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	420	-	-	-
Cost Allocation	-	-	4,154	3,586
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	34,691	24,422	30,244	28,640
Transfer Out	-	-	-	-
	34,691	24,422	30,244	28,640
Changes in restricted reserves				
Net Annual Activity	\$ (34,191)	(23,046)	(30,244)	(28,640)
Fund Balance				
Ending Available Fund Balance		\$ 131,100	\$ 100,856	\$ 72,216

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	243-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(500.07)	(1,375.93)	-	-
TOTAL REVENUES			(500.07)	(1,375.93)	-	-
EXPENDITURE ACCOUNT	243-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	420.13			
EXPENDITURE ACCOUNT	243-4115-601.10-00	SALARIES AND WAGES / REGULAR	17,135.12	14,418.70	18,014.00	16,830.00
EXPENDITURE ACCOUNT	243-4115-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	468.03	317.31	-	-
EXPENDITURE ACCOUNT	243-4115-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	3,556.51	4,018.56	4,725.00	4,844.00
EXPENDITURE ACCOUNT	243-4115-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	1.85	1.82	-	2.00
EXPENDITURE ACCOUNT	243-4115-606.11-00	SALARIES AND BENEFITS / MEDICARE	246.61	241.98	239.00	247.00
EXPENDITURE ACCOUNT	243-4115-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	672.57	659.88	660.00	673.00
EXPENDITURE ACCOUNT	243-4115-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	187.50	180.00	180.00	180.00
EXPENDITURE ACCOUNT	243-4115-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	1,739.02	1,776.26	1,922.00	1,856.00
EXPENDITURE ACCOUNT	243-4115-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	211.68	206.58	157.00	218.00
EXPENDITURE ACCOUNT	243-4115-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	24.90	25.32	20.00	24.00
EXPENDITURE ACCOUNT	243-4115-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	17.76	18.72	15.00	15.00
EXPENDITURE ACCOUNT	243-4115-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	154.56	2,556.59	158.00	161.00
EXPENDITURE ACCOUNT	243-4115-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.				4.00
EXPENDITURE ACCOUNT	243-4115-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	9,855.02		-	-
EXPENDITURE ACCOUNT	243-4115-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES			4,154.00	2,968.00
EXPENDITURE ACCOUNT	243-4115-660.10-01	INTERFUND CHARGES / ADMINISTRATIVE CHARGES				618.00
TOTAL EXPENDITURES			34,691.26	24,421.72	30,244.00	28,640.00



Development Impact Fee - Police Facilities Fund Summary - Fund 244

Fund Description / Budget Highlights

To account for the collection of and expenditure of fees imposed as a condition of new development within the City, in compliance with California Government Code Section 66006 (AB 1600).

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 329,017	\$ 345,790
Revenues				
Fees	\$ 78,201	\$ 74,394	16,773	257,400
Interest Income	542	1,937	-	-
Miscellaneous Revenues	-	-	-	-
	78,743	76,331	16,773	257,400
Transfers In	-	-	-	-
	78,743	76,331	16,773	257,400
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	126	-	-	40,000
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	126	-	-	40,000
Transfer Out	-	-	-	-
	126	-	-	40,000
Changes in restricted reserves				
	\$ 78,617	76,331	16,773	217,400
Fund Balance				
Ending Available Fund Balance		\$ 329,017	\$ 345,790	\$ 563,190

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	244-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(542)	(1,937)	-	-
REVENUE ACCOUNT	244-0000-351.02-00	INTEREST INCOME / INVEST-UNREALZD GAIN/LOSS	-	-	-	-
REVENUE ACCOUNT	244-0000-362.50-03	DEVELOPMENT IMPACT FEES / POLICE FACILITIES	-	-	-	-
REVENUE ACCOUNT	244-0000-367.50-00	OTHER FEES & CONTRIBUTNS / DEVELOPMENT IMPACT FEE	-	-	-	-
REVENUE ACCOUNT	244-5238-362.50-00	PLANNING SERVCS / DEVELOPMENT IMPACT FEES	(78,201)	(74,394)	(16,773)	(257,400)
		TOTAL REVENUES	(78,743)	(76,331)	(16,773)	(257,400)
EXPENDITURE ACCOUNT	244-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	126	-	-	40,000
		TOTAL EXPENDITURES	126	-	-	40,000



Development Impact Fee - Fire Facilities Fund Summary - Fund 246

Fund Description / Budget Highlights

To account for the collection of and expenditure of fees imposed as a condition of new development within the City, in compliance with California Government Code Section 66006 (AB 1600) - Fire Facilities.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ (66)	\$ (66)
Revenues				
Fees	\$ 63,431	\$ -	-	336,700
Interest Income	-	-	-	66
Miscellaneous Revenues	-	-	-	-
	63,431	-	-	336,766
Transfers In	-	-	-	-
	63,431	-	-	336,766
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	69,243	-	-	336,700
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	66	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	69,309	-	-	336,700
Transfer Out	-	-	-	-
	69,309	-	-	336,700
Changes in restricted reserves				
Net Annual Activity	\$ (5,878)	-	-	66
Fund Balance				
Ending Available Fund Balance		\$ (66)	\$ (66)	\$ -

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	246-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	-	-	-	(60)
REVENUE ACCOUNT	246-5238-362.50-00	PLANNING SERVCS / DEVELOPMENT IMPACT FEES	(63,431)	-	-	(336,700)
		TOTAL REVENUES	(63,431)	-	-	(336,766)
EXPENDITURE ACCOUNT	246-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	66	-	-	-
EXPENDITURE ACCOUNT	246-3005-618.20-00	MISCELLANEOUS SERVICES / OTHER GOVT AGENCY CHARGES	69,243	-	-	-
EXPENDITURE ACCOUNT	246-5238-618.20-00	MISCELLANEOUS SERVICES / OTHER GOVT AGENCY CHARGES	-	-	-	336,700
		TOTAL EXPENDITURES	69,309	-	-	336,700



Development Impact Fee - Parks & Recreation Fund Summary - Fund 247

Fund Description / Budget Highlights

To account for the collection of and expenditure of fees imposed as a condition of new development within the City, in compliance with California Government Code Section 66006 (AB 1600).

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 270,484	\$ 181,057
Revenues				
Fees	\$ 895	\$ 895	-	-
Interest Income	912	2,621	-	290,875
Miscellaneous Revenues	-	-	-	-
	<u>1,807</u>	<u>3,516</u>	<u>-</u>	<u>290,875</u>
Transfers In	-	-	-	-
	<u>1,807</u>	<u>3,516</u>	<u>-</u>	<u>290,875</u>
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	1,127	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	211,393	-	89,427	-
Debt Service	-	-	-	-
	<u>212,520</u>	<u>-</u>	<u>89,427</u>	<u>-</u>
Transfer Out	-	-	-	-
	<u>212,520</u>	<u>-</u>	<u>89,427</u>	<u>-</u>
Changes in restricted reserves				
Net Annual Activity	<u><u>\$ (210,713)</u></u>	3,516	(89,427)	290,875
Fund Balance				
Ending Available Fund Balance		270,484	<u><u>\$ 181,057</u></u>	<u><u>\$ 471,932</u></u>
Exclude Redevelopment Interfund Loan		4,322,303		
Total		<u><u>\$ 4,592,787</u></u>		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	247-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(911.64)	(2,620.61)	-	(290,875.00)
REVENUE ACCOUNT	247-5238-362.50-00	PLANNING SERVICES / DEVELOPMENT IMPACT FEES	(895.00)	(895.00)	-	-
		TOTAL REVENUES	(1,806.64)	(3,515.61)	-	(290,875.00)
EXPENDITURE ACCOUNT	247-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	1,126.89			-
EXPENDITURE ACCOUNT	247-3005-641.10-00	BUILDINGS & STRUCTURES / PARKS REPAIRS	211,393.24		89,427.00	-
EXPENDITURE ACCOUNT	247-5238-362.50-00	PLANNING SERVICES / DEVELOPMENT IMPACT FEES				-
		TOTAL EXPENDITURES	212,520.13	-	89,427.00	-



Public Benefit Fee Fund Summary - Fund 249

Fund Description / Budget Highlights

The purpose of this fund is to account for fees charged by City to Owner in the amount specified under the line item, "New Public Benefit Fee" on the Schedule of Exactions.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 406,996	\$ 952,196
Revenues				
Fees	\$ -	\$ 406,996	545,200	763,750
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	-	406,996	545,200	763,750
Transfers In	-	-	-	-
	-	406,996	545,200	763,750
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	-	-	-	-
Transfer Out	-	-	-	-
	-	-	-	-
Changes in restricted reserves				
	-	-	-	-
Net Annual Activity	\$ -	406,996	545,200	763,750
Fund Balance				
Ending Available Fund Balance		\$ 406,996	\$ 952,196	\$ 1,715,946

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	249-5238-362.50-00	PLANNING SERVCS / DEVELOPMENT IMPACT FEES	-	(406,996)	(545,200)	(763,750)
		TOTAL REVENUES	-	(406,996)	(545,200)	(763,750)



Development Impact Fee - Traffic Signals Fund Summary - Fund 261

Fund Description / Budget Highlights

This fund accounts for revenues from Development Impact Fee for Traffic Signals which required from certain new developments in accordance with State law, to be used to mitigate the impacts to public roads.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 202,220	\$ 334,160
Revenues				
Fees	\$ 60,505	\$ 57,559	132,208	195,975
Interest Income	461	1,623	-	-
Miscellaneous Revenues	-	-	-	-
	<u>60,966</u>	<u>59,182</u>	<u>132,208</u>	<u>195,975</u>
Transfers In	-	-	-	-
	<u>60,966</u>	<u>59,182</u>	<u>132,208</u>	<u>195,975</u>
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	792	-	-	-
Cost Allocation	-	-	268	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	<u>792</u>	<u>-</u>	<u>268</u>	<u>-</u>
Transfer Out	-	-	-	-
	<u>792</u>	<u>-</u>	<u>268</u>	<u>-</u>
Changes in restricted reserves				
Net Annual Activity	<u><u>\$ 60,174</u></u>	59,182	131,940	195,975
Fund Balance				
Ending Available Fund Balance		202,220	<u><u>\$ 334,160</u></u>	<u><u>\$ 530,135</u></u>
Exclude Redevelopment Interfund Loan		657,246		
Total		<u><u>\$ 859,466</u></u>		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	261-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(461)	(1,623)	-	-
REVENUE ACCOUNT	261-5238-362.50-00	PLANNING SVCS / DEVELOPMENT IMPACT FEES	(60,505)	(57,559)	(132,208)	(195,975)
		TOTAL REVENUES	(60,966)	(59,182)	(132,208)	(195,975)
EXPENDITURE ACCOUNT	261-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	792	-	-	-
EXPENDITURE ACCOUNT	261-5433-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	-	-	268	-
		TOTAL EXPENDITURES	792	-	268	-



State Gas Tax Fund Summary - Fund 262

Fund Description / Budget Highlights

This fund accounts for revenues received from the State of California under Street and Highways Code Sections 2015, 2106, 2107, and 2107.5 and 7360. Expenditures support the street maintenance and construction projects in conformance with the Streets and Highways Code requirements.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 1,083,991	\$ 208,117
Revenues				
Gas Tax	\$ 481,498	\$ 670,083	978,187	1,133,219
Interest Income	-	13,421	6,300	-
Miscellaneous Revenues	-	5,579	-	-
	481,498	689,083	984,487	1,133,219
Transfers In	1,735,000	-	-	-
	2,216,498	689,083	984,487	1,133,219
Expenditures				
Salary and Benefits	149,774	170,362	209,218	213,914
Contractual Services	320,163	195,024	225,000	100,000
Utilities	10,033	10,648	11,000	11,500
Maintenance & Repairs	47,246	44,783	55,000	65,000
Other Expenses	5,963	-	-	-
Cost Allocation	62,501	64,374	93,855	103,366
Capital Outlay	535,182	694,454	1,152,500	703,900
Debt Service	-	-	-	-
	1,130,862	1,179,645	1,746,573	1,197,680
Transfer Out	-	41,586	113,788	9,038
	1,130,862	1,221,231	1,860,361	1,206,718
Changes in restricted reserves				
Net Annual Activity	\$ 1,085,636	(532,148)	(875,874)	(73,499)
Fund Balance				
Ending Available Fund Balance		1,083,991	\$ 208,117	\$ 134,618
Less Outstanding Commitments		95,916		
Total		\$ 1,179,907		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	262-0000-313.09-00	GAS TAX / ROAD MAINT REHAB ACCT	-	(147,540.78)	(460,000.00)	(465,267.00)
REVENUE ACCOUNT	262-0000-313.08-00	GAS TAX / 2103	(66,168.38)	(99,984.67)	(104,000.00)	(224,450.00)
REVENUE ACCOUNT	262-0000-313.03-00	GAS TAX / 2107	(176,608.06)	(181,329.17)	(174,000.00)	(192,254.00)
REVENUE ACCOUNT	262-0000-313.06-00	GAS TAX / 2105	(139,298.63)	(139,329.79)	(140,000.00)	(146,407.00)
REVENUE ACCOUNT	262-0000-313.02-00	GAS TAX / 2106.5	(94,423.23)	(95,898.34)	(94,187.00)	(98,841.00)
REVENUE ACCOUNT	262-0000-313.04-00	GAS TAX / 2107.5	(5,000.00)	(6,000.00)	(6,000.00)	(6,000.00)
REVENUE ACCOUNT	262-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	-	(13,420.51)	(6,300.00)	-
REVENUE ACCOUNT	262-0000-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	-	(5,579.48)	-	-
REVENUE ACCOUNT	262-0000-490.29-50	TRANSFERS IN / GRANT FUND	(1,735,000.00)	-	-	-
TOTAL REVENUES			(2,216,498.30)	(689,082.74)	(984,487.00)	(1,133,219.00)
EXPENDITURE ACCOUNT	262-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	5,962.54	-	-	-
EXPENDITURE ACCOUNT	262-5432-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	336.36	812.60	698.00	-
EXPENDITURE ACCOUNT	262-5432-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	620.89	643.03	-	-
EXPENDITURE ACCOUNT	262-5432-601.46-00	SALARIES AND WAGES / BONUS	-	4,923.17	8,397.00	-
EXPENDITURE ACCOUNT	262-5432-643.20-00	FIXED ASSETS / ABOVE \$5,000 IN VALUE	-	30,000.00	-	-
EXPENDITURE ACCOUNT	262-5432-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	9,394.00	9,675.00	-	-
EXPENDITURE ACCOUNT	262-9999-690.10-00	TRANSFERS OUT TO / GENERAL FUND	-	-	-	-
EXPENDITURE ACCOUNT	262-9999-690.22-00	TRANSFERS OUT TO / L&L DISTRICT 83-1	-	41,586.00	94,187.00	-
EXPENDITURE ACCOUNT	262-9999-690.22-10	L&L DISTRICT 83-1 / VICTORIA BY THE BAY	-	9,451.00	9,451.00	-
EXPENDITURE ACCOUNT	262-9999-690.22-20	TRANSFERS OUT TO / L&L DISTRICT 83-1	-	4,250.00	4,250.00	-
EXPENDITURE ACCOUNT	262-9999-690.22-30	L&L DISTRICT 83-1 / TRANSFERS OUT	-	-	3,398.00	-
EXPENDITURE ACCOUNT	262-9999-690.22-40	L&L DISTRICT 83-1 / TRANSFERS OUT	-	-	2,502.00	-
EXPENDITURE ACCOUNT	262-5432-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	29.94	29.27	-	34.00
EXPENDITURE ACCOUNT	262-5432-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	17.04	21.54	44.00	38.00
EXPENDITURE ACCOUNT	262-5432-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	126.58	127.08	134.00	133.00
EXPENDITURE ACCOUNT	262-5432-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	72.30	72.00	-	168.00
EXPENDITURE ACCOUNT	262-5432-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	330.89	336.84	357.00	268.00
EXPENDITURE ACCOUNT	262-5432-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	484.00	480.00	480.00	480.00
EXPENDITURE ACCOUNT	262-5432-601.75-00	SALARIES AND BENEFITS / OTHER COMPENSATION	-	-	-	1,004.00
EXPENDITURE ACCOUNT	262-5432-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	852.24	975.88	1,178.00	1,210.00
EXPENDITURE ACCOUNT	262-5432-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	1,072.93	1,228.68	1,271.00	1,393.00
EXPENDITURE ACCOUNT	262-5432-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,495.27	1,694.72	1,784.00	2,034.00
EXPENDITURE ACCOUNT	262-5432-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	1,820.46	1,884.00	2,056.00
EXPENDITURE ACCOUNT	262-5432-642.05-21	IMPROVEMENTS / TRAFFIC SIGNAL MAIN & REP	2,530.33	3,132.40	2,500.00	2,500.00
EXPENDITURE ACCOUNT	262-5432-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	2,427.96	2,369.70	2,268.00	2,702.00
EXPENDITURE ACCOUNT	262-5432-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	1,776.54	1,927.98	360.00	2,712.00
EXPENDITURE ACCOUNT	262-5432-601.30-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	2,342.58	1,794.60	2,392.00	4,000.00
EXPENDITURE ACCOUNT	262-5432-613.20-00	SALARIES AND WAGES / TEMPORARY PART-TIME	5,771.14	5,729.91	15,000.00	15,000.00
EXPENDITURE ACCOUNT	262-5432-620.01-00	MAINTENANCE SUPPLIES / ASPHALT & OTHER ST SUPPLY	16,250.57	4,172.29	15,000.00	15,000.00
EXPENDITURE ACCOUNT	262-5432-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251.00	7,468.00	8,973.00	10,360.00
EXPENDITURE ACCOUNT	262-5432-660.10-01	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	-	-	-	11,268.00
EXPENDITURE ACCOUNT	262-5432-614.20-09	ELECTRICITY / TRAFFIC SIGNALS	10,032.76	10,647.90	11,000.00	11,500.00
EXPENDITURE ACCOUNT	262-5432-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	18,714.43	19,129.11	25,416.00	24,897.00
EXPENDITURE ACCOUNT	262-5432-613.10-08	REPAIR & MAINT / TRAFFIC SIGNALS	25,224.15	34,881.01	25,000.00	35,000.00
EXPENDITURE ACCOUNT	262-5432-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	20,729.49	25,947.82	32,245.00	37,513.00
EXPENDITURE ACCOUNT	262-5432-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	27,467.00	28,311.00	50,822.00	38,433.00
EXPENDITURE ACCOUNT	262-5432-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	18,369.00	18,920.00	34,060.00	43,305.00
EXPENDITURE ACCOUNT	262-5970-641.05-04	IMPROVEMENTS / HERCULES RAIL STATION	177,635.97	84,891.96	-	50,000.00
EXPENDITURE ACCOUNT	262-5432-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	320,162.77	195,024.39	225,000.00	100,000.00
EXPENDITURE ACCOUNT	262-5432-601.10-00	SALARIES AND WAGES / REGULAR	98,344.66	106,027.86	130,310.00	126,440.00
EXPENDITURE ACCOUNT	262-5432-642.05-20	IMPROVEMENTS / STREET MAINTENANCE PROGRAM	355,015.51	576,429.34	1,150,000.00	651,400.00
EXPENDITURE ACCOUNT	262-9999-690.22-50	TRANSFER OUT/TO ARTERIAL	-	-	-	9,038.00
TOTAL EXPENDITURES			1,130,860.84	1,221,231.54	1,860,361.00	1,206,718.00



Measure "C" Street Fund Fund Summary - Fund 263

Fund Description / Budget Highlights

This fund accounts for revenue allocated by the Contra Costa County Transportation Authority to the City from the State collected sales tax to be expended for growth management planning and local street maintenance and improvement.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 630,397	\$ 313,949
Revenues				
Gas Tax	\$ 411,087	\$ 799,628	378,114	446,711
Interest Income	1,635	5,919	1,870	-
Miscellaneous Revenues	-	68,326	-	-
	412,722	873,873	379,984	446,711
Transfers In	-	-	-	-
	412,722	873,873	379,984	446,711
Expenditures				
Salary and Benefits	142,034	161,916	203,224	235,220
Contractual Services	118,383	115,551	150,000	100,000
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	884	-	-	-
Cost Allocation	18,687	19,247	43,208	51,563
Capital Outlay	232,822	331,513	300,000	322,000
Debt Service	-	-	-	-
	512,810	628,227	696,432	708,783
Transfer Out	-	41,586	-	9,038
	512,810	669,813	696,432	717,821
Changes in restricted reserves				
Net Annual Activity	\$ (100,088)	204,060	(316,448)	(271,110)
Fund Balance				
Ending Available Fund Balance		630,397	\$ 313,949	\$ 42,839
Less Outstanding Commitments		108,853		
Total		\$ 739,250		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	263-0000-312.04-00	SALES AND USE TAX / RETURN TO SOURCE	(411,086.50)	(799,627.50)	(378,114.00)	(446,711.00)
REVENUE ACCOUNT	263-0000-312.05-00	SALES AND USE TAX / PROJECT SPECIFIC	-	-	-	-
REVENUE ACCOUNT	263-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(1,635.42)	(5,918.59)	(1,870.00)	-
REVENUE ACCOUNT	263-0000-351.02-00	INTEREST INCOME / INVEST-UNREALZD GAIN/LOSS	-	-	-	-
REVENUE ACCOUNT	263-0000-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	-	(68,325.64)	-	-
TOTAL REVENUES			(412,721.92)	(873,871.73)	(379,984.00)	(446,711.00)
EXPENDITURE ACCOUNT	263-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	884.06	-	-	-
EXPENDITURE ACCOUNT	263-5432-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	336.37	812.67	698.00	-
EXPENDITURE ACCOUNT	263-5432-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	620.89	643.03	-	-
EXPENDITURE ACCOUNT	263-5432-601.46-00	SALARIES AND WAGES / BONUS	-	4,716.72	8,294.00	-
EXPENDITURE ACCOUNT	263-5432-643.20-00	FIXED ASSETS / ABOVE \$5,000 IN VALUE	7,998.95	20,466.00	-	-
EXPENDITURE ACCOUNT	263-9999-690.22-00	TRANSFERS OUT TO / L&L DISTRICT 83-1	-	41,586.00	-	-
EXPENDITURE ACCOUNT	263-5432-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	26.81	26.15	-	37.00
EXPENDITURE ACCOUNT	263-5432-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	15.36	19.50	36.00	43.00
EXPENDITURE ACCOUNT	263-5432-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	72.30	72.00	-	120.00
EXPENDITURE ACCOUNT	263-5432-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	119.26	119.76	128.00	153.00
EXPENDITURE ACCOUNT	263-5432-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	297.80	303.48	322.00	318.00
EXPENDITURE ACCOUNT	263-5432-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	484.00	480.00	600.00	600.00
EXPENDITURE ACCOUNT	263-5432-601.75-00	SALARIES AND BENEFITS / OTHER COMPENSATION	-	-	-	745.00
EXPENDITURE ACCOUNT	263-5432-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	815.88	934.42	1,163.00	1,349.00
EXPENDITURE ACCOUNT	263-5432-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	1,072.93	1,228.68	1,595.00	1,756.00
EXPENDITURE ACCOUNT	263-5432-606.11-00	SALARIES AND BENEFITS / MEDICARE	1,434.64	1,623.96	1,762.00	2,237.00
EXPENDITURE ACCOUNT	263-5432-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	1,774.38	1,857.07	360.00	2,392.00
EXPENDITURE ACCOUNT	263-5432-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	1,820.46	2,290.00	2,510.00
EXPENDITURE ACCOUNT	263-5432-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	2,190.72	2,138.04	2,030.00	3,064.00
EXPENDITURE ACCOUNT	263-5432-601.30-00	SALARIES AND WAGES / OVERTIME PAY	2,248.95	1,755.29	2,366.00	4,000.00
EXPENDITURE ACCOUNT	263-5432-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	-	-	-	6,832.00
EXPENDITURE ACCOUNT	263-5432-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251.00	7,468.00	8,973.00	10,360.00
EXPENDITURE ACCOUNT	263-5432-660.10-01	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	-	-	-	11,808.00
EXPENDITURE ACCOUNT	263-5432-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	16,395.93	16,760.45	22,576.00	28,762.00
EXPENDITURE ACCOUNT	263-5432-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	11,436.00	11,779.00	34,235.00	29,395.00
EXPENDITURE ACCOUNT	263-5432-606.02-00	SALARIES AND BENEFITS / PERSER CONTRIB	19,865.95	24,827.94	30,068.00	39,364.00
EXPENDITURE ACCOUNT	263-5432-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	118,383.39	115,551.12	150,000.00	100,000.00
EXPENDITURE ACCOUNT	263-5432-601.10-00	SALARIES AND WAGES / REGULAR	94,261.62	101,776.81	128,936.00	140,938.00
EXPENDITURE ACCOUNT	263-5432-642.05-20	IMPROVEMENTS / STREET MAINTENANCE PROGRAM	224,822.59	311,046.77	300,000.00	322,000.00
EXPENDITURE ACCOUNT	263-9999-690.22-50	TRANSFER OUT/TO ARTERIAL	-	-	-	9,038.00
TOTAL EXPENDITURES			512,809.78	669,813.32	696,432.00	717,821.00



STMP Traffic Impact Fee Fund Summary - Fund 264

Fund Description / Budget Highlights

This fund accounts for the fee collected on West County Subregional Transportation Mitigation Program (STMP) to fund regional and subregional transportation projects. In developing this fee programs, local jurisdictions are required to consider such issues as jobs/housing balance, carpool and vanpool programs, and proximity to transit service in the establishment of the regional traffic mitigation program.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ (181)	\$ (181)
Revenues				
Fees	\$ 178,988	\$ -	-	870,675
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	178,988	-	-	870,675
Transfers In	-	-	-	-
	178,988	-	-	870,675
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	214,383	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	181	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	214,564	-	-	-
Transfer Out	-	-	-	-
	214,564	-	-	-
Changes in restricted reserves				
Net Annual Activity	\$ (35,576)	-	-	870,675
Fund Balance				
Ending Available Fund Balance		\$ (181)	\$ (181)	\$ 870,494

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	264-5238-362.55-00	PLANNING SERVCS / STMP TRAFFIC IMPACT FEES	(159,943)	-	-	(870,675)
REVENUE ACCOUNT	264-5238-362.55-01	STMP TRAFFIC IMPACT FEES / STMP TRAFF IMPACT FEES I	(19,045)	-	-	-
		TOTAL REVENUES	(178,988)	-	-	(870,675)
EXPENDITURE ACCOUNT	264-5238-618.20-00	MISCELLANEOUS SERVICES / OTHER GOVT AGENCY CHARGES	214,383	-	-	-
EXPENDITURE ACCOUNT	264-0000-630.90-00	OTHER MISCELLANEOUS EXP / OTHER MISCELLANEOUS EXP	181	-	-	-
		TOTAL EXPENDITURES	214,564	-	-	-



Solid Waste and Recycling Fund Summary - Fund 291

Fund Description / Budget Highlights

This fund is supplied by percentage of the waste haulers gross rate revenues and is called the AB 939 fee because it was created to fund compliance with the recycling and diversion programs required by State legislation (AB 939). The City uses this fund for various recycling and compliance initiatives.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 832,884	\$ 905,623
Revenues				
Fees	\$ 171,903	\$ 171,792	175,000	-
Interest Income	2,764	8,053	178	-
Miscellaneous Revenues	-	-	-	-
	174,667	179,845	175,178	-
Transfers In	-	-	-	-
	174,667	179,845	175,178	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	133	-	-	-
Cost Allocation	-	-	2,439	34
Capital Outlay	5,862	176,881	100,000	-
Debt Service	-	-	-	-
	5,995	176,881	102,439	34
Transfer Out	-	-	-	214,000
	5,995	176,881	102,439	214,034
Changes in restricted reserves				
Net Annual Activity	\$ 168,672	2,964	72,739	(214,034)
Fund Balance				
Ending Available Fund Balance		\$ 832,884	\$ 905,623	\$ 691,589

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	291-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(2,764)	(8,053)	(178)	-
REVENUE ACCOUNT	291-0000-395.17-00	MISCELLANEOUS REVENUE / RECYCLE REVENUE	(171,903)	(171,792)	(175,000)	-
		TOTAL REVENUES	(174,667)	(179,845)	(175,178)	-
EXPENDITURE ACCOUNT	291-0000-630.90-00	OTHER EXPENSES / MISCELLANEOUS EXPENSES	133	-	-	-
EXPENDITURE ACCOUNT	291-0000-690.23-10	TRANSFER OUT / STORMWATER ASSESSMENT	-	-	-	214,000
EXPENDITURE ACCOUNT	291-5510-643.20-00	FIXED ASSETS / ABOVE \$5,000 IN VALUE	5,862	176,881	100,000	-
EXPENDITURE ACCOUNT	291-5510-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	-	-	2,439	34
		TOTAL EXPENDITURES	5,995	176,881	102,439	214,034



Regional Water Quality Fund Summary - Fund 521

Fund Description / Budget Highlights

This fund accounts for the Regional Water Quality.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 49,647	\$ 49,847
Revenues				
Fees	\$ -	\$ -	-	-
Interest Income	158	480	200	-
Miscellaneous Revenues	-	-	-	-
	158	480	200	-
Transfers In	-	-	-	-
	158	480	200	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	93	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	93	-	-	-
Transfer Out	-	-	-	-
	93	-	-	-
Changes in restricted reserves				
	93	-	-	-
Net Annual Activity	\$ 65	480	200	-
Fund Balance				
Ending Available Fund Balance		\$ 49,647	\$ 49,847	\$ 49,847

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	521-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(158)	(480)	(200)	-
REVENUE ACCOUNT	521-0000-351.02-00	INTEREST INCOME / INVEST-UNREALIZED GAIN/LOSS	-	-	-	-
		TOTAL REVENUES	(158)	(480)	(200)	-
EXPENDITURE ACCOUNT	521-0000-630.90-00	OTHER MISCELLANEOUS EXP	93	-	-	-
		TOTAL EXPENDITURES	93	-	-	-

CAPITAL PROJECT FUNDS

THIS PAGE INTENTIONALLY LEFT BLANK



City - Capital Projects Fund Summary - Fund 300

Fund Description / Budget Highlights

This fund accounts for funds expended for major capital improvement projects associated with City-owned facilities including police, parks, community centers, and city buildings. This fund is funded primarily by General Fund.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 189,996	\$ 189,996
Revenues				
Fees	\$ -	\$ -	-	\$ -
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Transfers In	-	-	-	38,000
	-	-	-	38,000
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	38,000
Debt Service	-	-	-	-
Transfer Out	-	-	-	-
	-	-	-	38,000
Changes in restricted reserves				
Net Annual Activity	\$ -	-	-	-
Fund Balance				
Ending Available Fund Balance		\$ 189,996	\$ 189,996	\$ 189,996

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	300-0000-490.10-00	GENERAL FUND	-		-	(28,000.00)
REVENUE ACCOUNT	300-0000-490.73-00	CAPITAL PROJECTS	-		-	(10,000.00)
		TOTAL REVENUES	-	-	-	(38,000.00)
EXPENDITURE ACCOUNT	300-5517-642.05-00	IMPROVEMENTS	-		-	15,000.00
EXPENDITURE ACCOUNT	300-5536-642.05-00	IMPROVEMENTS	-		-	8,000.00
EXPENDITURE ACCOUNT	300-4520-642.05-00	IMPROVEMENTS	-		-	5,000.00
EXPENDITURE ACCOUNT	300-0000-643.20-00	FIXED ASSETS/ABOVE \$5,000	-		-	10,000.00
		TOTAL EXPENDITURES	-	-	-	38,000.00



Grant - State Transportation Improvement Program (STIP) Fund Summary - Fund 340, 341

Fund Description / Budget Highlights

This fund accounts for the STIP multi-year capital improvement program to fund transportation projects on and off the State Highway System, funded with revenues from the Transportation Investment Fund and other funding sources. STIP programming generally occurs every two years. The programming cycle begins with the release of proposed fund estimate in July, followed by California Transportation Commission (CTC) adoption of the fund estimate in August. The fund estimate serves to identify the amount of new funds available for the programming of transportation projects. Local Agencies work through their Regional Transportation Planning Agency to nominate projects for inclusion in the STIP.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ -	\$ -
Revenues				
Grant	\$ -	\$ -	-	\$ -
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Transfers In	-	-	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfer Out	-	-	-	-
Changes in restricted reserves				
Net Annual Activity	\$ -	-	-	-
Fund Balance				
Ending Available Fund Balance		1,605,278	\$ -	\$ -
Less Grant related activities		(1,605,278)		
Total		\$ -		

THIS PAGE INTENTIONALLY LEFT BLANK



Measure WW/EBRP Fund Summary - Fund 345

Fund Description / Budget Highlights

This fund accounts for Measure WW approved by voters in Alameda and Contra Costa counties in November 2008. The measure extended Measure AA, approved in 1988, to help the Park District meet the increasing demand to preserve open space for recreation and wildlife habitat. It made funding available directly to cities and special park districts for high priority community park projects.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ -	\$ -
Revenues				
Grant	\$ 235,678	\$ -	200,000	60,000
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	235,678	-	200,000	60,000
Transfers In	-	-	-	-
	235,678	-	200,000	60,000
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	164,943	-	200,000	60,000
Debt Service	-	-	-	-
	164,943	-	200,000	60,000
Transfer Out	-	-	-	-
	164,943	-	200,000	60,000
Changes in restricted reserves				
Net Annual Activity	\$ 70,735	-	-	-
Fund Balance				
Ending Available Fund Balance		-	\$ -	\$ -
Less Grant related activities		79,229		
Total		\$ 79,229		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	345-000-324.03-00	LOCAL/REGIONAL / MEASURE WW - EBRP	(235,678)	-	(200,000)	-
REVENUE ACCOUNT	345-5970-321.00-00	INTERGOVERNMENTAL / STATE/COUNTY	-	-	-	(60,000)
		TOTAL REVENUES	(235,678)	-	(200,000)	(60,000)
EXPENDITURE ACCOUNT	345-5970-641.05-04	IMPROVEMENTS / HERCULES RAIL STATION	164,943	-	200,000	60,000
		TOTAL EXPENDITURES	164,943	-	200,000	60,000



CCTA Measure "J" Fund Summary - Fund 346

Fund Description / Budget Highlights

In November 2004, Contra Costa County voters approved Measure J with a 71% vote. The measure provided for the continuation of our county's half-cent transportation sales tax for 25 more years beyond the original expiration date of 2009. Measure J will provide approximately \$2.5 billion for countywide and local transportation projects and programs through the year 2034. The Authority worked for over two years, along with local governments, organizations, and residents to develop the Expenditure Plan, which specifies how the funds will be spent.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ -	\$ -
Revenues				
Grant	\$ 1,620,419	\$ 153,127	60,000	576,000
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	1,620,419	153,127	60,000	576,000
Transfers In	-	-	-	-
	1,620,419	153,127	60,000	576,000
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	1,564,905	153,127	60,000	576,000
Debt Service	-	-	-	-
	1,564,905	153,127	60,000	576,000
Transfer Out	-	-	-	-
	1,564,905	153,127	60,000	576,000
Changes in restricted reserves				
Net Annual Activity	\$ 55,514	-	-	-
Fund Balance				
Ending Available Fund Balance		-	\$ -	\$ -
Less Outstanding Commitments		34,190		
Exclude Grant Receivable		326,800		
Total		\$ (292,610)		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	346-0000-324.04-00	LOCAL/REGIONAL / CCTA MEASURE J EXP PLAN	(365,208)	(153,127)	(60,000)	-
REVENUE ACCOUNT	346-5970-321.00-00	INTERGOVERNMENTAL / STATE/COUNTY	(1,255,210)	-	-	(576,000)
		TOTAL REVENUES	(1,620,419)	(153,127)	(60,000)	(576,000)
EXPENDITURE ACCOUNT	346-5970-641.05-04	IMPROVEMENTS / HERCULES RAIL STATION	1,564,905	153,127	60,000	576,000
		TOTAL EXPENDITURES	1,564,905	153,127	60,000	576,000



Transportation for Livable Communities (TLC) Grant Fund Summary - Fund 347

Fund Description / Budget Highlights

This fund accounts for the Transportation for livable Communities (TLC) grant allocated by the Contra Costa County for the construction of the Hercules Intermodal Transit Center (ITC).

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ -	\$ -
Revenues				
Grant	\$ 222,170	\$ -	104,000	945,000
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	222,170	-	104,000	945,000
Transfers In	-	-	-	-
	222,170	-	104,000	945,000
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	204,457	-	104,000	945,000
Debt Service	-	-	-	-
	204,457	-	104,000	945,000
Transfer Out	-	-	-	-
	204,457	-	104,000	945,000
Changes in restricted reserves				
Net Annual Activity	\$ 17,713	-	-	-
Fund Balance				
Ending Available Fund Balance		\$ -	\$ -	\$ -

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	347-0000-324.05-00	LOCAL/REGIONAL / CCTA TLC GRANT	(222,169.98)	-	(104,000.00)	-
REVENUE ACCOUNT	347-5970-321.00-00	INTERGOVERNMENTAL / STATE/COUNTY	-	-	-	(945,000.00)
		TOTAL REVENUES	(222,169.98)	-	(104,000.00)	(945,000.00)
EXPENDITURE ACCOUNT	347-5970-641.05-04	IMPROVEMENTS / HERCULES RAIL STATION	204,456.88		104,000.00	945,000.00
		TOTAL REVENUES	204,456.88	-	104,000.00	945,000.00



Federal Grant - SAFETEA LU Fund Summary - Fund 349

Fund Description / Budget Highlights

This fund accounts for the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU). Funding for highways, highway safety, and public transportation.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 271,241	\$ -
Revenues				
Grant	\$ -	\$ -	-	-
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Transfers In	-	-	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	889	-	271,241	-
Debt Service	-	-	-	-
Transfer Out	-	-	-	-
Changes in restricted reserves				
Net Annual Activity	\$ (889)	-	(271,241)	-
Fund Balance				
Ending Available Fund Balance		\$ 271,241	\$ -	\$ -

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
EXPENDITURE ACCOUNT	349-5970-641.05-04	IMPROVEMENTS / HERCULES RAIL STATION	889	-	271,241	-
TOTAL EXPENDITURES			889	-	271,241	-



STMP-Sub Regional Transportation Project Fund Summary - Fund 350

Fund Description / Budget Highlights

This fund accounts for the fee collected on West County Subregional Transportation Mitigation Program (STMP) to fund regional and subregional transportation projects. In developing this fee programs, local jurisdictions are required to consider such issues as jobs/housing balance, carpool and vanpool programs, and proximity to transit service in the establishment of the regional traffic mitigation program.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ -	\$ -
Revenues				
Grant	\$ 988,774	\$ -	1,000,000	750,000
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	988,774	-	1,000,000	750,000
Transfers In	-	-	-	-
	988,774	-	1,000,000	750,000
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	759,444	-	1,000,000	750,000
Debt Service	-	-	-	-
	759,444	-	1,000,000	750,000
Transfer Out	-	-	-	-
	759,444	-	1,000,000	750,000
Changes in restricted reserves				
Net Annual Activity	\$ 229,330	-	-	-
Fund Balance				
Ending Available Fund Balance		-	\$ -	\$ -
Exclude Deferred Revenue		229,330		
Total		\$ 229,330		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	350-0000-322.12-00	FEDERAL GRANTS / FTA/WESTCAT	(988,774)	-	(1,000,000)	(750,000)
		TOTAL REVENUES	(988,774)	-	(1,000,000)	(750,000)
EXPENDITURE ACCOUNT	350-5970-641.05-04	IMPROVEMENTS / HERCULES RAIL STATION	759,444		1,000,000	750,000
		TOTAL EXPENDITURES	759,444	-	1,000,000	750,000



Traffic Congestion Relief Program Fund Summary - Fund 352

Fund Description / Budget Highlights

This fund is to account for the Traffic Congestion Relief Program (TCRP) to fund for transportation projects that would relieve congestion, connect transportation systems, and provide for better goods movement.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 18,314	\$ -
Revenues				
Grant	\$ 700,000	\$ -	-	-
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	700,000	-	-	-
Transfers In	-	-	-	-
	700,000	-	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	681,686	-	18,314	-
Debt Service	-	-	-	-
	681,686	-	18,314	-
Transfer Out	-	-	-	-
	681,686	-	18,314	-
Changes in restricted reserves				
Net Annual Activity	\$ 18,314	-	(18,314)	-
Fund Balance				
Ending Available Fund Balance		18,314	\$ -	\$ -
Less Grant related activities		-		
Less Reserve for XYZ		-		
Total		\$ 18,314		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	352-0000-324.07-00	TRCF	(700,000)	-	-	-
TOTAL REVENUES			(700,000)	-	-	-

EXPENDITURE ACCOUNT	352-5970-641.05-04	HERCULES RAIL STATION	681,686	-	18,314	-
TOTAL EXPENDITURES			681,686	-	18,314	-

ENTERPRISE FUND

THIS PAGE INTENTIONALLY LEFT BLANK



Wastewater Fund Summary - Fund 420

Fund Description / Budget Highlights

This fund accounts for wastewater treatment to the cities of Hercules and Pinole and for the maintenance of the City's sewer lines and related facilities. It is a self-supporting activity which provides services on a user charge basis to residences and businesses.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 21,811,858	\$ 15,268,681
Revenues				
Charges for Services	\$ 5,797,764	\$ 6,145,215	5,873,890	6,594,662
Interest Income	47,424	200,280	60,000	89,000
Bond Proceeds	-	(1,137)	-	-
Miscellaneous Revenues	-	-	-	-
	<u>5,845,188</u>	<u>6,344,358</u>	<u>5,933,890</u>	<u>6,683,662</u>
Transfers In	-	-	-	-
	<u>5,845,188</u>	<u>6,344,358</u>	<u>5,933,890</u>	<u>6,683,662</u>
Expenditures				
Salary and Benefits	423,134	507,384	594,708	581,432
Contractual Services	137,857	394,730	1,735,000	650,000
Utilities	77,743	77,754	71,648	79,500
Maintenance & Repairs	46,644	54,907	62,000	61,000
Other Expenses	1,010,226	1,108,403	1,920,000	2,156,088
Cost Allocation	171,999	177,157	452,234	316,618
Capital Outlay	10,635,684	9,333,997	6,890,000	6,600,000
Debt Service	487,246	728,070	475,597	1,652,506
	<u>12,990,533</u>	<u>12,382,402</u>	<u>12,201,187</u>	<u>12,097,144</u>
Transfer Out	245,000	260,000	275,880	-
	<u>13,235,533</u>	<u>12,642,402</u>	<u>12,477,067</u>	<u>12,097,144</u>
Changes in restricted reserves				
Net Annual Activity	<u><u>\$ (7,390,345)</u></u>	<u>(6,298,044)</u>	<u>(6,543,177)</u>	<u>(5,413,482)</u>
Fund Balance				
Ending Available Fund Balance		21,811,858	<u><u>\$ 15,268,681</u></u>	<u><u>\$ 9,855,199</u></u>
Less Outstanding Commitments		743,491		
Total		<u><u>\$ 22,555,349</u></u>		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Revenue Account	420-0000-368.03-00	SEWER SERVICES / SEWER SERVICE CHARGES	(5,626,147)	(5,617,524)	(5,800,000)	(5,660,000)
Revenue Account	420-0000-395.11-00	MISCELLANEOUS REVENUE / REVENUE BOND - PROPOSED	(9,251,800)	(7,092,226)	(3,364,515)	-
Revenue Account	420-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(47,424)	(200,280)	(60,000)	(89,000)
Revenue Account	420-0000-368.10-00	SEWER SERVICES / SEWER FACILITIES FEES	(72,441)	(238,832)	(35,452)	(871,662)
Revenue Account	420-0000-368.09-00	SEWER SERVICES / SEWER CONNECTION FEE	(82,926)	(271,813)	(27,642)	(50,000)
Revenue Account	420-0000-368.11-00	SEWER SERVICES / SEWER LATERAL INSPECTION	(16,251)	(17,046)	(10,796)	(13,000)
Revenue Account	420-0000-399.11-00	MISC REIMBURSEMENTS / REVENUE CLEARING ACCOUNT	9,251,800	7,093,363	3,364,515	-
TOTAL REVENUES			(5,845,188)	(6,344,358)	(5,933,890)	(6,683,662)

Expenditure Account	420-5475-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	2,769	2,367	-	-
Expenditure Account	420-5475-606.57-00	SALARIES AND BENEFITS / ALLOC COMPENSATD ABSENCES	5,198	4,849	-	-
Expenditure Account	420-5475-606.58-00	SALARIES AND BENEFITS / DEF OUTFLOWS/INFLOWS-PENS	(38,134)	(19,500)	-	-
Expenditure Account	420-5475-611.70-00	PROFESSIONAL SERVICES / LEGAL SERVICES	14,599	-	-	-
Expenditure Account	420-5475-630.90-00	OTHER MISCELLANEOUS EXP	21,534	-	-	-
Expenditure Account	420-5990-642.05-57	IMPROVEMENTS / EXPAND WWTP	2,250,060	-	-	-
Expenditure Account	420-5990-642.05-93	IMPROVEMENTS / CORP AG RELOC & CLNUP	-	130,200	-	-
Expenditure Account	420-5990-650.20-00	#N/A	-	244,598	-	-
Expenditure Account	420-5475-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	78	80	-	87
Expenditure Account	420-5475-606.07-00	SALARIES AND BENEFITS / PARS ER CONTRIB	-	-	-	88
Expenditure Account	420-5475-606.30-00	SALARIES AND BENEFITS / EDUCATION INCENTIVE	570	572	-	1,068
Expenditure Account	420-5475-601.13-00	SALARIES AND WAGES / TEMPORARY PART-TIME	4,266	5,620	-	15,051
Expenditure Account	420-5475-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	43	56	105	103
Expenditure Account	420-5475-614.60-01	TELEPHONE / CELL PHONE/PAGER	185	209	250	-
Expenditure Account	420-5475-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	368	390	375	370
Expenditure Account	420-5475-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	4,942	5,513	540	5,700
Expenditure Account	420-5475-614.50-00	UTILITY SERVICES / SEWER SERVICES	4,493	5,281	600	5,500
Expenditure Account	420-5475-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	856	870	911	666
Expenditure Account	420-3010-650.40-01	DEBT ADMINISTRATION EXP / TRUSTEE FEES	1,250	1,250	1,250	1,350
Expenditure Account	420-5475-621.90-00	OPERATING SUPPLIES / MISC OPERATING SUPPLIES	1,893	1,849	1,500	1,850
Expenditure Account	420-5475-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	1,715	1,800	1,800	1,800
Expenditure Account	420-5475-618.20-10	OTHER GOVT AGENCY CHARGES / FRANCHISE FEE	1,755	-	3,000	-
Expenditure Account	420-5475-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	2,631	11,017	3,261	3,375
Expenditure Account	420-5990-630.90-58	OTHER MISCELLANEOUS EXP / WWPT	-	3,500	3,500	-
Expenditure Account	420-5475-620.20-00	MAINTENANCE SUPPLIES / FUEL & OIL SUPPLIES	4,284	2,147	4,000	4,000
Expenditure Account	420-5475-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	4,500	4,983	5,133
Expenditure Account	420-5475-611.60-00	PROFESSIONAL SERVICES / FINANCIAL SERVICES	-	4,100	5,000	-
Expenditure Account	420-5475-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	3,065	5,158	5,000	5,000
Expenditure Account	420-5475-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	8	516	5,000	5,000
Expenditure Account	420-5475-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	6,111	5,957	5,076	6,328
Expenditure Account	420-5475-606.11-00	SALARIES AND BENEFITS / MEDICARE	3,914	4,537	5,163	5,573
Expenditure Account	420-5475-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	4,640	5,180	5,235	5,516
Expenditure Account	420-5475-639.50-99	CHARGEBACK / LEGAL SERVICES	1,007	-	7,000	-
Expenditure Account	420-5475-650.20-00	DEBT SERVICE / INTEREST PAYMENTS	4,021	7,272	7,272	-
Expenditure Account	420-5475-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	14,501	14,936	8,973	10,360
Expenditure Account	420-5475-601.30-00	SALARIES AND WAGES / OVERTIME PAY	7,930	5,645	9,578	17,000
Expenditure Account	420-5475-613.10-00	REPAIR & MAINT / REPAIR & MAINT	6,269	8,769	10,000	9,000
Expenditure Account	420-9999-690.53-50	TRANSFERS OUT TO / HERCULES/PINOLE WWTP PLAN	-	-	10,880	-
Expenditure Account	420-5475-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	3,028	3,118	12,056	14,916
Expenditure Account	420-5475-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	1,213	2,725	15,186	-
Expenditure Account	420-5475-601.46-00	SALARIES AND WAGES / BONUS	-	11,696	18,535	-
Expenditure Account	420-5475-614.60-00	UTILITY SERVICES / TELEPHONE	21,859	21,478	20,798	22,000

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Expenditure Account	420-5475-642.05-62	IMPROVEMENTS / LIFT STATION PUMPS	2,750	3,840	40,000	250,000
Expenditure Account	420-5475-613.90-00	REPAIR & MAINT / REPAIR & MAIN. SERV	33,026	38,832	43,000	43,000
Expenditure Account	420-5475-614.20-00	UTILITY SERVICES / ELECTRICITY	51,206	50,786	50,000	52,000
Expenditure Account	420-5475-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	43,228	41,902	53,237	57,937
Expenditure Account	420-5475-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	28,420	29,272	75,332	57,928
Expenditure Account	420-5475-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	60,243	77,512	90,000	99,882
Expenditure Account	420-5475-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	67,521	152,055	100,000	150,000
Expenditure Account	420-9999-690.67-50	TRANSFERS OUT TO / 2010 DEBT SERVICE WWTP	245,000	260,000	265,000	-
Expenditure Account	420-5990-642.05-61	IMPROVEMENTS / SWR INFILTRATION	-	-	350,000	350,000
Expenditure Account	420-5475-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	126,050	129,831	355,873	204,241
Expenditure Account	420-5475-601.10-00	SALARIES AND WAGES / REGULAR	310,553	334,095	380,723	352,666
Expenditure Account	420-3010-650.20-00	DEBT SERVICE / INTEREST PAYMENTS	481,975	474,950	467,075	458,632
Expenditure Account	420-5475-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	55,737	238,576	1,630,000	500,000
Expenditure Account	420-5475-618.20-00	MISCELLANEOUS SERVICES / OTHER GOVT AGENCY CHARGES	984,030	1,102,538	1,900,000	2,149,238
Expenditure Account	420-5990-642.05-58	IMPROVEMENTS / WWTP	8,382,874	9,199,957	6,500,000	6,000,000
Expenditure Account	420-5475-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	3,089
Expenditure Account	420-5475-660.10-01	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	-	-	-	29,173
Expenditure Account	420-3010-650.20-01	DEBT SERVICE / INTEREST PAYMENTS	-	-	-	265,590
Expenditure Account	420-3010-650.10-00	DEBT SERVICE / PRINCIPAL PAYMENTS	-	-	-	275,000
Expenditure Account	420-3010-650.10-01	DEBT SERVICE / PRINCIPAL PAYMENTS	-	-	-	651,934
TOTAL EXPENDITURES			13,235,533	12,642,402	12,477,067	12,097,144

THIS PAGE INTENTIONALLY LEFT BLANK

DEBT SERVICE FUNDS

THIS PAGE INTENTIONALLY LEFT BLANK



2003B DEBT SERVICE PFA Fund Summary - Fund 672

Fund Description / Budget Highlights

This fund accounts for the 2003B Public Financing Authority (PFA) Lease Revenue Bonds. The purpose of the bonds was to refinance the 1994 Refunding Certificates of Participation and to finance a portion of the construction of public library.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 152,954	-
Revenues				
Property Lease Revenue	565,073	564,400	-	-
Interest Income	20	418	299	800
Miscellaneous Revenues	-	-	-	-
	<u>565,093</u>	<u>564,818</u>	<u>299</u>	<u>800</u>
Transfers In	157,464	709,820	-	566,110
	<u>722,557</u>	<u>1,274,638</u>	<u>299</u>	<u>566,910</u>
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	7,551	-
Capital Outlay	-	-	-	-
Debt Service	567,493	566,929	299,760	566,110
	<u>567,493</u>	<u>566,929</u>	<u>307,311</u>	<u>566,110</u>
Transfer Out	-	709,820	-	-
	<u>567,493</u>	<u>1,276,749</u>	<u>307,311</u>	<u>566,110</u>
Changes in restricted reserves			154,058	
Net Annual Activity	<u>\$ 155,064</u>	(2,111)	(152,954)	800
Fund Balance				
Ending Available Fund Balance		152,954	<u>\$ -</u>	<u>\$ 800</u>
Exclude Loan Receivable to RDA		6,703,250		
Total		<u>\$ 6,856,204</u>		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	672-0000-351.00-00	INTEREST INCOME	(19.63)	(417.98)	(299.00)	(800.00)
REVENUE ACCOUNT	672-0000-351.05-00	INTEREST PAYBACK-RDA	-	-	-	-
REVENUE ACCOUNT	672-0000-355.02-00	CITY LEASE PAYMENT	(565,072.50)	(564,400.47)	-	-
REVENUE ACCOUNT	672-0000-490.10-00	GENERAL FUND	-	-	-	(566,110.00)
REVENUE ACCOUNT	672-0000-490.62-00	TRANSFERS IN	(157,463.75)	(709,819.63)	-	-
TOTAL REVENUES			(722,555.88)	(1,274,638.08)	(299.00)	(566,910.00)
EXPENDITURE ACCOUNT	672-3010-650.10-00	PRINCIPAL PAYMENTS	245,000.00	255,000.00	-	280,000.00
EXPENDITURE ACCOUNT	672-3010-650.20-00	INTEREST PAYMENTS	320,072.50	309,508.75	297,340.00	283,590.00
EXPENDITURE ACCOUNT	672-3010-650.40-01	TRUSTEE FEES	2,420.00	2,420.00	2,420.00	2,520.00
EXPENDITURE ACCOUNT	672-3010-650.40-04	CONT. DISCLOSURE	-	-	-	-
EXPENDITURE ACCOUNT	672-3010-650.40-05	ARBITRAGE CALCULATION	-	-	-	-
EXPENDITURE ACCOUNT	672-3010-660.10-00	ADMINISTRATIVE CHARGES	-	-	7,551.00	-
EXPENDITURE ACCOUNT	672-9799-970.01-00	SPECIAL ITEM	-	-	-	-
EXPENDITURE ACCOUNT	672-9999-690.31-10	LIBRARY	-	-	-	-
EXPENDITURE ACCOUNT	672-9999-690.61-10	94 COPS	-	-	-	-
EXPENDITURE ACCOUNT	672-9999-690.61-50	RDA 2005 TABS	-	179,503.30	-	-
EXPENDITURE ACCOUNT	672-9999-690.61-90	2007 RDA TABSERIES A	-	530,316.33	-	-
TOTAL EXPENDITURES			567,492.50	1,276,748.38	307,311.00	566,110.00



2009 DEBT SERVICE PFA Fund Summary - Fund 673

Fund Description / Budget Highlights

This fund accounts for the 2009 Public Financing Authority (PFA) Taxable Lease Revenue Bonds (Bio-Rad Project). The purpose of the bonds was to finance the acquisition of certain commercial condominium properties, consisting of approximately 96,847 square feet located at 203-295 Linus Pauling Drive. The bonds is secured by revenues consisting primarily of the base rental payments of the property lease, Principal is due annually and will mature on July 1, 2038.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ -	\$ -
Revenues				
Property Lease Revenue	771,098	934,702	897,264	892,265
Interest Income	10,549	20,834	18,000	24,000
	781,647	955,536	915,264	916,265
Transfers In	-	204,519	-	-
	781,647	1,160,055	915,264	916,265
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	1,224	-
Capital Outlay	-	-	-	-
Debt Service	917,140	915,940	914,040	916,265
	917,140	915,940	915,264	916,265
Transfer Out	-	204,519	-	-
	917,140	1,120,459	915,264	916,265
Changes in restricted reserves				
Net Annual Activity	\$ (135,493)	39,596	-	-
Fund Balance				
Ending Available Fund Balance		-	\$ -	\$ -
Less Reserve for Debt Service		1,628,087		
Total		\$ 1,628,087		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	673-0000-351.00-00	INTEREST INCOME	(10,548.55)	(20,833.53)	(18,000.00)	(24,000.00)
REVENUE ACCOUNT	673-0000-355.02-00	CITY LEASE PAYMENT	(771,098.00)	(934,702.00)	(897,264.00)	(892,265.00)
REVENUE ACCOUNT	673-0000-394.02-00	PROCEEDS FROM BONDS	-	-	-	-
REVENUE ACCOUNT	673-0000-490.10-00	GENERAL FUND	-	-	-	-
REVENUE ACCOUNT	673-0000-490.62-00	TRANSFERS IN	-	(204,518.88)	-	-
REVENUE ACCOUNT	673-0000-490.67-20	PFA 03B LEASE REV BONDS	-	-	-	-
TOTAL REVENUES			(781,646.55)	(1,160,054.41)	(915,264.00)	(916,265.00)

EXPENDITURE ACCOUNT	673-3010-630.90-00	OTHER MISCELLANEOUS EXP	-	-	-	-
EXPENDITURE ACCOUNT	673-3010-630.91-00	PURCHASE CAPITAL LEASE	-	-	-	-
EXPENDITURE ACCOUNT	673-3010-650.10-00	PRINCIPAL PAYMENTS	155,000.00	165,000.00	175,000.00	190,000.00
EXPENDITURE ACCOUNT	673-3010-650.20-00	INTEREST PAYMENTS	759,240.00	748,040.00	736,140.00	723,365.00
EXPENDITURE ACCOUNT	673-3010-650.30-00	COST OF ISSUANCE	-	-	-	-
EXPENDITURE ACCOUNT	673-3010-650.40-01	TRUSTEE FEES	2,900.00	2,900.00	2,900.00	2,900.00
EXPENDITURE ACCOUNT	673-3010-650.40-04	CONT. DISCLOSURE	-	-	-	-
EXPENDITURE ACCOUNT	673-3010-650.40-05	ARBITRAGE CALCULATION	-	-	-	-
EXPENDITURE ACCOUNT	673-3010-660.10-00	ADMINISTRATIVE CHARGES	-	-	1,224.00	-
EXPENDITURE ACCOUNT	673-5990-641.05-71	VENTURE CORP	-	-	-	-
EXPENDITURE ACCOUNT	673-9999-690.30-00	SINGLE FUNDED PROJECTS	-	-	-	-
EXPENDITURE ACCOUNT	673-9999-690.31-10	LIBRARY	-	-	-	-
EXPENDITURE ACCOUNT	673-9999-690.60-10	RDA OPERATING	-	-	-	-
EXPENDITURE ACCOUNT	673-9999-690.61-10	94 COPS	-	-	-	-
EXPENDITURE ACCOUNT	673-9999-690.61-50	RDA 2005 TABS	-	204,518.88	-	-
EXPENDITURE ACCOUNT	673-9999-690.63-00	CAPITAL PROJECTS	-	-	-	-
TOTAL EXPENDITURES			917,140.00	1,120,458.88	915,264.00	916,265.00



SunTrust Lease Fund Summary - Fund 383

Fund Description / Budget Highlights

This fund accounts for SunTrust Lease. On September 27, 2007, the City entered into master lease agreements with Sun Trust Leasing Corporation in order to provide funds for the financing of the EMS Project performed by Siemens Building Technologies. Payments are due semiannually. The Master Lease Agreement matures on September 27, 2022.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ -	\$ (2,766)
Revenues				
Charges for Services	\$ -	\$ -	-	-
Interest Income	-	-	-	2,766
Miscellaneous Revenues	-	-	-	-
	-	-	-	2,766
Transfers In	205,099	205,099	205,099	205,099
	205,099	205,099	205,099	207,865
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	2,767	-
Capital Outlay	-	-	-	-
Debt Service	205,099	205,099	205,098	205,099
	205,099	205,099	207,865	205,099
Transfer Out	-	-	-	-
	205,099	205,099	207,865	205,099
Changes in restricted reserves				
Net Annual Activity	\$ -	-	(2,766)	2,766
Fund Balance				
Ending Available Fund Balance		\$ -	\$ (2,766)	\$ -

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	383-0000-351.00-00	INTEREST INCOME	-	-	-	(2,766.00)
REVENUE ACCOUNT	383-0000-351.02-00	INVEST-UNREALZD GAIN/LOSS	-	-	-	-
REVENUE ACCOUNT	383-0000-355.02-00	CITY LEASE PAYMENT	(205,098.74)	(205,098.74)	(205,099.00)	-
REVENUE ACCOUNT	383-0000-394.02-00	PROCEEDS FROM BONDS	-	-	-	-
REVENUE ACCOUNT	383-0000-490.10-00	GENERAL FUND	-	-	-	(205,099.00)
TOTAL REVENUES			(205,098.74)	(205,098.74)	(205,099.00)	(207,865.00)
EXPENDITURE ACCOUNT	383-3010-639.50-99	LEGAL SERVICES	-	-	-	-
EXPENDITURE ACCOUNT	383-3010-650.10-00	PRINCIPAL PAYMENTS	153,143.66	160,473.01	168,153.00	176,201.00
EXPENDITURE ACCOUNT	383-3010-650.20-00	INTEREST PAYMENTS	51,955.08	44,625.73	36,945.00	28,898.00
EXPENDITURE ACCOUNT	383-3010-660.10-00	ADMINISTRATIVE CHARGES	-	-	2,767.00	-
TOTAL EXPENDITURES			205,098.74	205,098.74	207,865.00	205,099.00

INTERNAL SERVICE FUNDS

THIS PAGE INTENTIONALLY LEFT BLANK



Vehicle Replacement Fund Summary - Fund 450

Fund Description / Budget Highlights

To account for the financing, operations, servicing and maintenance of fleet vehicles and major equipment utilized by City departments, of which the services are rendered on a cost reimbursement basis.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 728,594	\$ 712,438
Revenues				
Charges for Services	\$ 69,536	\$ 101,154	124,000	161,659
Interest Income	-	14,355	-	-
Miscellaneous Revenues	-	-	-	-
	69,536	115,509	124,000	161,659
Transfers In	-	-	-	-
	69,536	115,509	124,000	161,659
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	2,147	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	205,826	171,851	140,156	252,000
Debt Service	-	-	-	-
	207,973	171,851	140,156	252,000
Transfer Out	-	-	-	-
	207,973	171,851	140,156	252,000
Changes in restricted reserves				
Net Annual Activity	\$ (138,437)	(56,342)	(16,156)	(90,341)
Fund Balance				
Ending Available Fund Balance		728,594	\$ 712,438	\$ 622,097
Exclude Capital Assets		376,095		
Total		\$ 1,104,689		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	450-0000-353.00-00	PROFIT/LOSS EARNINGS	-	(14,355)	-	-
REVENUE ACCOUNT	450-0000-395.00-00	MISCELLANEOUS REVENUE	-	(24,736)	-	-
REVENUE ACCOUNT	450-0000-397.00-00	EQUIPMENT REPLACEMENT REV	(69,536)	(76,418)	(124,000)	(161,659)
		TOTAL REVENUES	(69,536)	(115,509)	(124,000)	(161,659)
EXPENDITURE ACCOUNT	450-0000-630.90-00	OTHER MISCELLANEOUS EXP	2,147		-	-
EXPENDITURE ACCOUNT	450-6210-644.30-01	PUBLIC WORKS	142,202	137,134	105,440	30,000
EXPENDITURE ACCOUNT	450-6210-644.30-02	POLICE VEHICLES/EQUIPMENT	63,623	34,716	34,716	147,000
EXPENDITURE ACCOUNT	450-6210-644.30-06	PARKS AND REC VEHICLE				75,000
		TOTAL EXPENDITURES	207,973	171,851	140,156	252,000



IT Equipment Replacement Fund Summary - Fund 460

Fund Description / Budget Highlights

This fund accounts for Information Technology who provide a variety of technology related services for the city, including networking and infrastructure technology including servers, switching, security, cyber protection, internet connectivity, service desk, disaster recovery and other data communication technologies. Resources are from administrative charges to departments based upon their proportional share of program costs.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 705,665	\$ 569,061
Revenues				
Charges for Services	\$ 571,147	\$ 587,071	888,380	976,876
Interest Income	-	(27,866)	-	-
Miscellaneous Revenues	-	-	-	-
	571,147	559,205	888,380	976,876
Transfers In	-	-	-	-
	571,147	559,205	888,380	976,876
Expenditures				
Salary and Benefits	265,301	319,260	334,884	238,465
Contractual Services	171,291	172,464	275,000	299,430
Utilities	25,029	22,051	30,540	30,540
Maintenance & Repairs	1,097	-	-	-
Other Expenses	7,481	6,896	12,029	12,030
Cost Allocation	38,711	39,871	52,531	65,420
Capital Outlay	116,593	241,602	320,000	315,000
Debt Service	-	-	-	-
	625,503	802,144	1,024,984	960,885
Transfer Out	-	-	-	-
	625,503	802,144	1,024,984	960,885
Changes in restricted reserves				
Net Annual Activity	\$ (54,356)	(242,939)	(136,604)	15,991
Fund Balance				
Ending Available Fund Balance		705,665	\$ 569,061	\$ 585,052
Exclude Capital Assets		447,709		
Exclude Net Pension Liability Activities		(307,355)		
Total		\$ 846,019		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	460-0000-353.00-00	USE OF MONEY & PROPERTY / PROFIT/LOSS EARNINGS	-	27,865.96	-	-
REVENUE ACCOUNT	460-0000-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	(5,594.08)	(4,432.19)	-	-
REVENUE ACCOUNT	460-0000-395.21-00	MISCELLANEOUS REVENUE / 5% TECHNOLOGY ENHANCEMENT	-	(133.20)	-	-
REVENUE ACCOUNT	460-0000-397.00-00	MISCELLANEOUS REVENUE / EQUIPMENT REPLACEMENT REV	(565,553.00)	(582,506.00)	(888,380.00)	(976,876.00)
		TOTAL REVENUES	(571,147.08)	(559,205.43)	(888,380.00)	(976,876.00)
EXPENDITURE ACCOUNT	460-4430-601.10-00	SALARIES AND WAGES / REGULAR	170,428.16	198,143.71	206,768.00	134,282.00
EXPENDITURE ACCOUNT	460-4430-601.30-00	SALARIES AND WAGES / OVERTIME PAY	18,210.39	17,755.21	17,947.00	18,000.00
EXPENDITURE ACCOUNT	460-4430-601.44-00	SALARIES AND WAGES / ACTING/INCENTIVE PAY	4,055.95	4,453.98	-	-
EXPENDITURE ACCOUNT	460-4430-601.45-00	SALARIES AND WAGES / ADMIN/EXECUTIVE PAY	228.64	234.81	-	-
EXPENDITURE ACCOUNT	460-4430-601.46-00	SALARIES AND WAGES / BONUS	-	8,040.67	8,524.00	-
EXPENDITURE ACCOUNT	460-4430-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	1,831.25	2,100.00	-	2,700.00
EXPENDITURE ACCOUNT	460-4430-601.75-00	SALARIES AND WAGES / OTHER COMPENSATION	-	-	-	5,570.00
EXPENDITURE ACCOUNT	460-4430-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	33,607.84	45,485.86	51,930.00	41,035.00
EXPENDITURE ACCOUNT	460-4430-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	44.50	46.28	-	29.00
EXPENDITURE ACCOUNT	460-4430-606.11-00	SALARIES AND BENEFITS / MEDICARE	2,820.82	3,342.59	2,794.00	2,072.00
EXPENDITURE ACCOUNT	460-4430-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	354.02	779.01	769.00	916.00
EXPENDITURE ACCOUNT	460-4430-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	195.20	384.00	384.00	384.00
EXPENDITURE ACCOUNT	460-4430-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	883.20	961.00	1,144.32
EXPENDITURE ACCOUNT	460-4430-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	25,067.38	26,598.86	38,399.00	27,791.00
EXPENDITURE ACCOUNT	460-4430-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	3,633.70	3,726.18	3,917.00	2,763.00
EXPENDITURE ACCOUNT	460-4430-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	501.47	530.76	513.00	350.00
EXPENDITURE ACCOUNT	460-4430-606.45-00	SALARIES AND BENEFITS / LIFE INSURANCE	158.27	176.04	184.00	112.00
EXPENDITURE ACCOUNT	460-4430-606.46-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	1,339.09	1,643.56	1,735.00	1,285.00
EXPENDITURE ACCOUNT	460-4430-606.57-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM.	29.40	37.80	59.00	32.00
EXPENDITURE ACCOUNT	460-4430-611.40-00	PROFESSIONAL SERVICES / ALLOC COMPENSATION ABSENCES	2,795.16	4,897.71	-	-
EXPENDITURE ACCOUNT	460-4430-613.10-00	REPAIR & MAINT / REPAIR & MAINT	3,000.00	7,400.00	50,000.00	50,000.00
EXPENDITURE ACCOUNT	460-4430-613.10-03	REPAIR & MAINT / COMP SOFTWARE SUPPORT	1,097.46	-	-	-
EXPENDITURE ACCOUNT	460-4430-613.10-04	REPAIR & MAINT / COMP HARDWARE SUPPORT	154,119.70	145,502.61	200,000.00	219,430.00
EXPENDITURE ACCOUNT	460-4430-614.60-00	UTILITY SERVICES / TELEPHONE	14,171.59	19,561.18	25,000.00	30,000.00
EXPENDITURE ACCOUNT	460-4430-614.60-01	TELEPHONE / CELL PHONE/PAGER	13,470.23	13,145.08	16,000.00	16,000.00
EXPENDITURE ACCOUNT	460-4430-614.60-02	TELEPHONE / MAIN AGMT FOR PHONE SYSM	459.05	506.21	540.00	540.00
EXPENDITURE ACCOUNT	460-4430-615.20-00	ADMINISTRATIVE SERVICES / MEMBERSHIPS	11,099.65	8,400.00	14,000.00	14,000.00
EXPENDITURE ACCOUNT	460-4430-615.40-00	ADMINISTRATIVE SERVICES / TRAINING & CONFERENCES	195.00	107.66	195.00	195.00
EXPENDITURE ACCOUNT	460-4430-615.40-01	TRAINING & CONFERENCES / MEETINGS AND MILEAGE	3,295.00	5,000.00	5,000.00	5,000.00
EXPENDITURE ACCOUNT	460-4430-616.10-00	RENTS / EQUIPMENT RENTALS	-	-	100.00	100.00
EXPENDITURE ACCOUNT	460-4430-616.10-01	EQUIPMENT RENTALS / COPIER LEASE	3,866.94	1,767.11	6,700.00	6,700.00
EXPENDITURE ACCOUNT	460-4430-622.30-00	OFFICE / POSTAGE & DELIVERY	115.68	12.61	9.00	10.00
EXPENDITURE ACCOUNT	460-4430-643.10-00	FIXED ASSETS / UNDER \$5,000 IN VALUE	7.90	8.38	25.00	25.00
EXPENDITURE ACCOUNT	460-4430-643.10-04	UNDER \$5,000 IN VALUE / SONY CYBER DIGITAL CAMERA	-	-	-	315,000.00
EXPENDITURE ACCOUNT	460-4430-643.10-05	UNDER \$5,000 IN VALUE / IT CAPITAL EQUIPMENTS	42.92	-	-	-
EXPENDITURE ACCOUNT	460-4430-643.10-16	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	103,270.40	241,099.17	300,000.00	-
EXPENDITURE ACCOUNT	460-4430-660.10-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	13,279.92	503.05	20,000.00	-
EXPENDITURE ACCOUNT	460-4430-661.30-00	EXPENDITURE ACCOUNT	23,351.00	24,051.00	24,051.00	30,330.00
EXPENDITURE ACCOUNT	460-4430-661.30-00	EXPENDITURE ACCOUNT	15,360.00	15,820.00	28,480.00	35,090.00
		TOTAL EXPENDITURES	625,503.68	802,144.29	1,024,984.00	960,885.32



Facility Maintenance Fund Summary - Fund 470

Fund Description / Budget Highlights

This fund accounts for Facility Maintenance provides and manages maintenance and emergency structural repair services for all City facilities. The source of revenue is reimbursement from departments for the cost of providing facility maintenance services.

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ (122,405)	\$ (129,686)
Revenues				
Charges for Services	\$ 346,335	\$ 396,746	682,086	800,721
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	2,000
	<u>346,335</u>	<u>396,746</u>	<u>682,086</u>	<u>802,721</u>
Transfers In	-	-	-	-
	<u>346,335</u>	<u>396,746</u>	<u>682,086</u>	<u>802,721</u>
Expenditures				
Salary and Benefits	86,482	102,155	121,867	138,170
Contractual Services	41,573	127,534	79,025	80,000
Utilities	259,338	305,947	299,769	312,400
Maintenance & Repairs	97,237	130,544	136,300	150,000
Other Expenses	36,415	77,635	39,900	38,300
Cost Allocation	(67,422)	(328,597)	8,973	8,860
Capital Outlay	-	24,024	-	-
Debt Service	-	-	-	-
	<u>453,623</u>	<u>439,242</u>	<u>685,834</u>	<u>727,730</u>
Transfer Out	-	-	3,533	-
	<u>453,623</u>	<u>439,242</u>	<u>689,367</u>	<u>727,730</u>
Changes in restricted reserves				
Net Annual Activity	<u><u>\$ (107,288)</u></u>	(42,496)	(7,281)	74,991
Fund Balance				
Ending Available Fund Balance		(122,405)	<u><u>\$ (129,686)</u></u>	<u><u>\$ (54,695)</u></u>
Exclude Net Pension Liability Activities		(44,790)		
Total		<u><u>\$ (167,195)</u></u>		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	470-0000-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	-	(61,000.00)	-	-
REVENUE ACCOUNT	470-0000-397.00-00	MISCELLANEOUS REVENUE / EQUIPMENT REPLACEMENT REV	(346,335.00)	(335,746.19)	(682,086.00)	(800,721.00)
REVENUE ACCOUNT	470-5433-395.00-00	MISCELLANEOUS REVENUE / MISCELLANEOUS REVENUE	-	-	-	(2,000.00)
TOTAL REVENUES			(346,335.00)	(396,746.19)	(682,086.00)	(802,721.00)

EXPENDITURE ACCOUNT	470-3005-601.10-00	SALARIES AND WAGES / REGULAR	-	14,205.10	-	-
EXPENDITURE ACCOUNT	470-3005-611.30-00	PROFESSIONAL SERVICES / COMPUTER SERVICES	-	-	25.00	-
EXPENDITURE ACCOUNT	470-3005-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	-	42,799.87	42,000.00	35,000.00
EXPENDITURE ACCOUNT	470-3005-613.20-00	REPAIR & MAINT / GROUNDS REPAIR & MAINT	-	-	15,000.00	5,000.00
EXPENDITURE ACCOUNT	470-3005-613.20-02	GROUNDS REPAIR & MAINT / LANDSCAPING REPAIR/ REPLMT	-	-	15,000.00	5,000.00
EXPENDITURE ACCOUNT	470-3005-613.40-00	REPAIR & MAINT / BLDGS & STRUCTURES	-	4,753.50	4,300.00	4,500.00
EXPENDITURE ACCOUNT	470-3005-614.20-00	UTILITY SERVICES / ELECTRICITY	-	5,277.64	18,540.00	3,000.00
EXPENDITURE ACCOUNT	470-3005-614.70-00	UTILITY SERVICES / WATER	-	1,281.62	3,924.00	3,000.00
EXPENDITURE ACCOUNT	470-3005-643.20-00	FIXED ASSETS / ABOVE \$5,000 IN VALUE	-	24,024.20	-	-
EXPENDITURE ACCOUNT	470-3005-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	-	3,600.00	-	-
EXPENDITURE ACCOUNT	470-3005-661.20-00	ALLOCATED COSTS / VEHICLE REPLACEMENT CHG	-	4,800.00	-	-
EXPENDITURE ACCOUNT	470-5433-601.10-00	SALARIES AND WAGES / REGULAR	52,782.60	48,304.81	70,991.00	81,745.00
EXPENDITURE ACCOUNT	470-5433-601.19-00	SALARIES AND WAGES / 457 CONTRIBUTION	-	-	318.00	-
EXPENDITURE ACCOUNT	470-5433-601.30-00	SALARIES AND WAGES / OVERTIME PAY	1,049.80	518.45	359.00	-
EXPENDITURE ACCOUNT	470-5433-601.46-00	SALARIES AND WAGES / BONUS	-	2,662.69	4,567.00	-
EXPENDITURE ACCOUNT	470-5433-601.48-00	SALARIES AND WAGES / LONGEVITY PAY	988.89	1,104.60	-	2,179.00
EXPENDITURE ACCOUNT	470-5433-606.02-00	SALARIES AND BENEFITS / PERS CONTRIB	11,284.68	12,477.33	19,066.00	24,158.00
EXPENDITURE ACCOUNT	470-5433-606.05-00	SALARIES AND BENEFITS / PERS SURVIVOR BENEFIT	-	20.94	-	31.00
EXPENDITURE ACCOUNT	470-5433-606.11-00	SALARIES AND BENEFITS / MEDICARE	794.91	791.46	965.00	1,219.00
EXPENDITURE ACCOUNT	470-5433-606.20-00	SALARIES AND BENEFITS / 401A EXECUTIVES	-	-	715.00	348.00
EXPENDITURE ACCOUNT	470-5433-606.21-00	SALARIES AND BENEFITS / AUTO ALLOWANCE	-	-	120.00	120.00
EXPENDITURE ACCOUNT	470-5433-606.25-00	SALARIES AND BENEFITS / EMPLOYER 457 MATCH	-	-	-	435.00
EXPENDITURE ACCOUNT	470-5433-606.40-00	SALARIES AND BENEFITS / HEALTH INSURANCE	18,586.56	19,038.44	21,886.00	24,421.00
EXPENDITURE ACCOUNT	470-5433-606.42-00	SALARIES AND BENEFITS / DENTAL INSURANCE	1,794.12	1,751.46	1,804.00	2,295.00
EXPENDITURE ACCOUNT	470-5433-606.43-00	SALARIES AND BENEFITS / VISION INSURANCE	258.72	263.16	301.00	297.00
EXPENDITURE ACCOUNT	470-5433-606.44-00	SALARIES AND BENEFITS / LIFE INSURANCE	83.40	71.70	103.00	109.00
EXPENDITURE ACCOUNT	470-5433-606.45-00	SALARIES AND BENEFITS / LONG TERM DISABILITY INS	453.84	457.60	637.00	782.00
EXPENDITURE ACCOUNT	470-5433-606.46-00	SALARIES AND BENEFITS / ACCIDENTAL DEATH & DISM	18.60	20.04	35.00	31.00
EXPENDITURE ACCOUNT	470-5433-606.57-00	SALARIES AND BENEFITS / ALLOC COMPENSATD ABSENCES	(1,638.90)	467.45	-	-
EXPENDITURE ACCOUNT	470-5433-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	41,573.11	84,734.27	37,000.00	45,000.00
EXPENDITURE ACCOUNT	470-5433-613.10-00	REPAIR & MAINT / REPAIR & MAINT	29,328.06	41,535.91	53,000.00	43,000.00
EXPENDITURE ACCOUNT	470-5433-613.30-00	REPAIR & MAINT / HVAC	20,500.95	21,135.89	2,500.00	23,000.00
EXPENDITURE ACCOUNT	470-5433-613.40-00	REPAIR & MAINT / BLDGS & STRUCTURES	41,505.85	57,820.74	42,000.00	50,000.00
EXPENDITURE ACCOUNT	470-5433-613.50-00	REPAIR & MAINT / VEHICLE REPAIRS	4,085.34	-	-	-
EXPENDITURE ACCOUNT	470-5433-613.90-01	REPAIR & MAINT. SERV / OTHER	303.66	2,425.47	2,000.00	2,000.00
EXPENDITURE ACCOUNT	470-5433-613.90-02	REPAIR & MAINT. SERV / FIRE	1,513.52	2,872.30	2,500.00	17,500.00
EXPENDITURE ACCOUNT	470-5433-614.20-00	UTILITY SERVICES / ELECTRICITY	137,335.87	157,700.79	152,955.00	165,000.00
EXPENDITURE ACCOUNT	470-5433-614.30-00	UTILITY SERVICES / GAS	58,655.50	66,904.09	56,650.00	65,000.00
EXPENDITURE ACCOUNT	470-5433-614.60-00	UTILITY SERVICES / TELEPHONE	24,741.76	26,686.34	22,050.00	25,000.00

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
EXPENDITURE ACCOUNT	470-5433-614.60-01	TELEPHONE / CELL PHONE/PAGER	1,268.20	1,394.12	650.00	1,400.00
EXPENDITURE ACCOUNT	470-5433-614.70-00	UTILITY SERVICES / WATER	37,336.23	46,701.93	45,000.00	50,000.00
EXPENDITURE ACCOUNT	470-5433-620.30-00	MAINTENANCE SUPPLIES / HARDWARE SUPPLIES	953.96	1,315.23	1,500.00	1,500.00
EXPENDITURE ACCOUNT	470-5433-620.40-00	MAINTENANCE SUPPLIES / JANITORIAL SUPPLIES	30,681.13	72,176.20	32,000.00	32,000.00
EXPENDITURE ACCOUNT	470-5433-621.80-00	OPERATING SUPPLIES / UNIFORM & SAFETY APPAREL	4,780.21	4,143.65	6,400.00	4,800.00
EXPENDITURE ACCOUNT	470-5433-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	22,473.00	23,147.00	-	-
EXPENDITURE ACCOUNT	470-5433-661.10-00	ALLOCATED COSTS / INFO SERV CHG ALLOCATE	7,251.00	7,468.00	8,973.00	8,860.00
EXPENDITURE ACCOUNT	470-5433-661.30-00	ALLOCATED COSTS / FAC MAINT CHG ALLOCATE	(97,145.64)	(367,611.80)	-	-
EXPENDITURE ACCOUNT	470-9999-690.24-20	TRANSFERS OUT TO / COMMUNITY DEVELOPMENT	-	-	-	-
EXPENDITURE ACCOUNT	470-9999-690.72-00	TRANSFERS OUT TO / TRANSFERS OUT TO	-	-	3,533.00	-
TOTAL EXPENDITURES			453,623.46	439,242.19	689,367.00	727,730.00

THIS PAGE INTENTIONALLY LEFT BLANK

TRUST & AGENCY FUNDS

THIS PAGE INTENTIONALLY LEFT BLANK



Assessment District 91-1 Debt Service Fund Summary - Fund 380

Fund Description / Budget Highlights

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 162,772	\$ -
Revenues				
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Transfers In	-	-	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	311	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfer Out	-	-	162,772	-
Changes in restricted reserves				
Net Annual Activity	\$ (311)	-	(162,772)	-
Fund Balance				
Ending Available Fund Balance		\$ 162,772	\$ -	\$ -

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
EXPENDITURE ACCOUNT	380-0000-630.90-00	OTHER MISCELLANEOUS EXP	310.71			-
EXPENDITURE ACCOUNT	380-9999-690.42-00	OTHER MISCELLANEOUS EXP			162,772.42	-
TOTAL EXPENDITURES			-	-	162,772.42	-



Assessment District 01-1 Debt Service Fund Summary - Fund 381

Fund Description / Budget Highlights

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 366,131	\$ 10,684
Revenues				
Assessment	\$ 21,964	\$ -	-	-
Interest Income	3,706	11,531	3,554	-
Miscellaneous Revenues	-	-	-	-
	25,670	11,531	3,554	-
Transfers In	-	-	-	-
	25,670	11,531	3,554	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	632	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	882,470	5,245	12,500	-
	883,102	5,245	12,500	-
Transfer Out	-	-	346,501	-
	883,102	5,245	359,001	-
Changes in restricted reserves				
Net Annual Activity	\$ (857,432)	6,286	(355,447)	-
Fund Balance				
Ending Available Fund Balance		\$ 366,131	\$ 10,684	\$ 10,684

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	381-0000-317.10-00	ASSESSMENT COLLECTIONS / ASSMT DIST. COLLECTIONS	(21,964.46)	-	-	-
REVENUE ACCOUNT	381-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(3,706.47)	(11,531.37)	(3,554.00)	-
TOTAL REVENUES			(25,670.93)	(11,531.37)	(3,554.00)	-
EXPENDITURE ACCOUNT	381-0000-630.90-00	OTHER MISCELLANEOUS EXP	632.21	-	-	-
EXPENDITURE ACCOUNT	381-3010-650.10-00	DEBT SERVICE / PRINCIPAL PAYMENTS	850,000.00	-	-	-
EXPENDITURE ACCOUNT	381-3010-650.20-00	DEBT SERVICE / INTEREST PAYMENTS	25,287.50	-	-	-
EXPENDITURE ACCOUNT	381-3010-650.40-02	DEBT ADMINISTRATION EXP / ADMINISTRATOR FEES	7,182.97	5,245.38	12,500.00	-
EXPENDITURE ACCOUNT	381-9999-690.22-00	TRANSFERS OUT TO / L&L DISTRICT 83-1	-	-	346,501.48	-
TOTAL EXPENDITURES			883,102.68	5,245.38	359,001.48	-



Assessment District 05-01 Debt Service Fund Summary - Fund 382

Fund Description / Budget Highlights

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 236,537	\$ 245,760
Revenues				
Assessment	\$ 417,325	\$ 295,480	430,000	295,000
Interest Income	841	4,982	5,300	4,800
Miscellaneous Revenues	-	-	-	-
	<u>418,166</u>	<u>300,462</u>	<u>435,300</u>	<u>299,800</u>
Transfers In	-	-	-	-
	<u>418,166</u>	<u>300,462</u>	<u>435,300</u>	<u>299,800</u>
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	357	-	-	-
Cost Allocation	-	-	5,642	-
Capital Outlay	-	-	-	-
Debt Service	420,968	2,032,106	420,435	421,883
	<u>421,325</u>	<u>2,032,106</u>	<u>426,077</u>	<u>421,883</u>
Transfer Out	-	-	-	-
	<u>421,325</u>	<u>2,032,106</u>	<u>426,077</u>	<u>421,883</u>
Changes in restricted reserves				
Net Annual Activity	<u><u>\$ (3,159)</u></u>	(1,731,644)	9,223	(122,083)
Fund Balance				
Ending Available Fund Balance		236,537	<u>\$ 245,760</u>	<u>\$ 123,677</u>
Exclude Deposit Payable		(1,508,962)		
Total		<u><u>\$ (1,272,425)</u></u>		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	382-0000-317.10-00	ASSESSMENT COLLECTIONS / ASSMT DIST. COLLECTIONS	(417,324.65)	(295,480.21)	(430,000.00)	(295,000.00)
REVENUE ACCOUNT	382-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(841.47)	(4,981.97)	(5,300.00)	(4,800.00)
REVENUE ACCOUNT	382-0000-394.02-00	MISCELLANEOUS REVENUE / PROCEEDS FROM BONDS	(350.00)	-	-	-
TOTAL REVENUES			(418,516.12)	(300,462.18)	(435,300.00)	(299,800.00)
EXPENDITURE ACCOUNT	382-0000-630.90-00	OTHER MISCELLANEOUS EXP	357.20	-	-	-
EXPENDITURE ACCOUNT	382-3010-650.10-00	DEBT SERVICE / PRINCIPAL PAYMENTS	160,000.00	1,820,000.00	175,000.00	185,000.00
EXPENDITURE ACCOUNT	382-3010-650.20-00	DEBT SERVICE / INTEREST PAYMENTS	259,317.50	210,456.25	243,785.00	235,233.00
EXPENDITURE ACCOUNT	382-3010-650.40-02	DEBT ADMINISTRATION EXP / ADMINISTRATOR FEES	1,650.00	1,650.00	1,650.00	1,650.00
EXPENDITURE ACCOUNT	382-3010-660.10-00	INTERFUND CHARGES / ADMINISTRATIVE CHARGES	-	-	5,642.00	-
TOTAL EXPENDITURES			421,324.70	2,032,106.25	426,077.00	421,883.00



WATER QUALITY RET BASIN Fund Summary - Fund 387

Fund Description / Budget Highlights

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 42,148	\$ 42,148
Revenues				
Property Tax	\$ -	\$ 42,148	20,000	44,000
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	-	42,148	20,000	44,000
Transfers In	-	-	-	-
	-	42,148	20,000	44,000
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	20,000	44,000
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	-	-	20,000	44,000
Transfer Out	-	-	-	-
	-	-	20,000	44,000
Changes in restricted reserves				
Net Annual Activity	\$ -	42,148	-	-
Fund Balance				
Ending Available Fund Balance		\$ 42,148	\$ 42,148	\$ 42,148

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	387-0000-311.50-00	PROPERTY TAXES / PROPERTY TAX	-	(42,148)	(20,000)	(44,000)
		TOTAL REVENUES	-	(42,148)	(20,000)	(44,000)
EXPENDITURE ACCOUNT	387-5432-611.90-00	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES	-	-	20,000	44,000
		TOTAL EXPENDITURES	-	-	20,000	44,000



Taylor Woodrow Maintenance LMOD Fund Summary - Fund 501

Fund Description / Budget Highlights

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 67,425	\$ 67,625
Revenues				
Charges for Services	\$ -	\$ -	-	-
Interest Income	215	652	200	-
Miscellaneous Revenues	-	-	-	-
	215	652	200	-
Transfers In	-	-	-	-
	215	652	200	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	126	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	126	-	-	-
Transfer Out	-	-	-	-
	126	-	-	-
Changes in restricted reserves				
Net Annual Activity	\$ 89	652	200	-
Fund Balance				
Ending Available Fund Balance		\$ 67,425	\$ 67,625	\$ 67,625

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	501-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(215.00)	(651.79)	(200.00)	-
TOTAL REVENUES			(215.00)	(651.79)	(200.00)	-
EXPENDITURE ACCOUNT	501-0000-630.90-00	OTHER MISCELLANEOUS EXP	126.39	-	-	-
TOTAL EXPENDITURES			126.39	-	-	-



Supplemental Optional Monies for Retirees (SOMAR)
Fund Summary - Fund 511

Fund Description / Budget Highlights

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ -	(53,500)
Revenues				
Charges for Services	\$ -	\$ -	-	\$ -
Interest Income	214,784	133,619	-	-
Miscellaneous Revenues	-	-	-	-
	<u>214,784</u>	<u>133,619</u>	<u>-</u>	<u>-</u>
Transfers In	50,000	50,000	200,000	208,000
	<u>264,784</u>	<u>183,619</u>	<u>200,000</u>	<u>208,000</u>
Expenditures				
Salary and Benefits	94,731	1,141	43,000	54,500
Contractual Services	9,924	7,651	10,500	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	306	-	200,000	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	<u>104,961</u>	<u>8,792</u>	<u>253,500</u>	<u>54,500</u>
Transfer Out	-	-	-	-
	<u>104,961</u>	<u>8,792</u>	<u>253,500</u>	<u>54,500</u>
Changes in restricted reserves				
Net Annual Activity	<u><u>\$ 159,823</u></u>	<u>174,827</u>	<u>(53,500)</u>	<u>153,500</u>
Fund Balance				
Ending Available Fund Balance		-	<u><u>\$ (53,500)</u></u>	<u><u>\$ 100,000</u></u>
Exclude OPEB Trust Balance		2,295,670		
Exclude Net Pension Liability Activities		-		
Total		<u><u>\$ 2,295,670</u></u>		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	511-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	70,979.09	(17,385.55)	(200.00)	-
REVENUE ACCOUNT	511-0000-351.02-00	INTEREST INCOME / INVEST-UNREALIZED GAIN/LOSS	(235,763.09)	(116,233.60)	200.00	-
REVENUE ACCOUNT	511-0000-490.10-00	TRANSFERS IN / GENERAL FUND	(50,000.00)	(50,000.00)	(200,000.00)	(208,000.00)
		TOTAL REVENUE	(214,784.00)	(183,619.15)	(200,000.00)	(208,000.00)
EXPENDITURE ACCOUNT	511-0000-606.02-00	SALARIES AND BENEFITS / PERS ER CONTRIB	50,000.00	(50,000.00)	-	-
EXPENDITURE ACCOUNT	511-0000-630.90-00	OTHER MISCELLANEOUS EXPE	305.96	-	-	-
EXPENDITURE ACCOUNT	511-3005-606.41-01	MEDICAL INSURANCE / RETIREES	3,695.53	2,773.74	3,000.00	3,000.00
EXPENDITURE ACCOUNT	511-3005-611.40-00	PROFESSIONAL SERVICES / CONSULTING SERVICES	9,923.51	7,651.49	10,500.00	-
EXPENDITURE ACCOUNT	511-3005-645.10-10	DEPRECIATION EXPENSE / ACTUARIAL REQ CONTRIB	-	-	200,000.00	-
EXPENDITURE ACCOUNT	511-4010-606.41-01	MEDICAL INSURANCE / RETIREES	-	-	-	10,500.00
EXPENDITURE ACCOUNT	511-4420-606.41-01	MEDICAL INSURANCE / RETIREES	2,139.50	3,471.76	3,000.00	3,000.00
EXPENDITURE ACCOUNT	511-4424-606.41-01	MEDICAL INSURANCE / RETIREES	13.03	-	-	-
EXPENDITURE ACCOUNT	511-4430-606.41-01	MEDICAL INSURANCE / RETIREES	20.81	-	-	-
EXPENDITURE ACCOUNT	511-4520-606.41-01	MEDICAL INSURANCE / RETIREES	13.03	-	-	-
EXPENDITURE ACCOUNT	511-5160-606.41-01	MEDICAL INSURANCE / RETIREES	11,034.45	13,813.02	14,000.00	14,000.00
EXPENDITURE ACCOUNT	511-5164-606.41-01	MEDICAL INSURANCE / RETIREES	24,741.86	27,926.57	19,000.00	20,000.00
EXPENDITURE ACCOUNT	511-5410-606.41-01	MEDICAL INSURANCE / RETIREES	2.61	-	-	-
EXPENDITURE ACCOUNT	511-5421-606.41-01	MEDICAL INSURANCE / RETIREES	2.61	-	-	-
EXPENDITURE ACCOUNT	511-5422-606.41-01	MEDICAL INSURANCE / RETIREES	2.61	-	-	-
EXPENDITURE ACCOUNT	511-5423-606.41-01	MEDICAL INSURANCE / RETIREES	2.61	-	-	-
EXPENDITURE ACCOUNT	511-5424-606.41-01	MEDICAL INSURANCE / RETIREES	2.61	-	-	-
EXPENDITURE ACCOUNT	511-5475-606.41-01	MEDICAL INSURANCE / RETIREES	13.03	-	-	-
EXPENDITURE ACCOUNT	511-5517-606.41-01	MEDICAL INSURANCE / RETIREES	1,523.32	1,578.00	2,000.00	2,000.00
EXPENDITURE ACCOUNT	511-5518-601.10-00	SALARIES AND WAGES / REGULAR	-	-	-	-
EXPENDITURE ACCOUNT	511-5518-606.41-01	MEDICAL INSURANCE / RETIREES	1,523.32	1,578.00	2,000.00	2,000.00
		TOTAL EXPENDITURE	104,960.40	8,792.58	253,500.00	54,500.00



Hercules Community Library Fund Summary - Fund 531

Fund Description / Budget Highlights

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 113	\$ 113
Revenues				
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Transfers In	-	-	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfer Out	-	-	-	-
Changes in restricted reserves				
Net Annual Activity	\$ -	-	-	-
Fund Balance				
Ending Available Fund Balance		\$ 113	\$ 113	\$ 113

THIS PAGE INTENTIONALLY LEFT BLANK



Hercules/Pinole Wastewater Treatment Plant Fund Summary - Fund 535

Fund Description / Budget Highlights

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ (10,880)	-
Revenues				
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Transfers In	-	-	10,880	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfer Out	-	-	-	-
Changes in restricted reserves				
Net Annual Activity	\$ -	-	10,880	-
Fund Balance				
Ending Available Fund Balance		\$ (10,880)	\$ -	\$ -

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	535-0000-490.42-00	TRANSFER IN / SEWER FUND	-	-	(10,880)	-
TOTAL REVENUE			-	-	(10,880)	-



Hercules Golf Club Fund Summary - Fund 730

Fund Description / Budget Highlights

Fund Activity

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projected	FY 19-20 Proposed
Beginning Available Fund Balance			\$ 33,620	\$ 22,620
Revenues				
Charges for Services	\$ -	\$ -	-	-
Interest Income	171	389	-	-
Miscellaneous Revenues	-	-	-	-
	171	389	-	-
Transfers In	-	-	-	-
	171	389	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	101	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	101	-	-	-
Transfer Out	10,000	10,000	11,000	10,000
	10,101	10,000	11,000	10,000
Changes in restricted reserves				
Net Annual Activity	\$ (9,930)	(9,611)	(11,000)	(10,000)
Fund Balance				
Ending Available Fund Balance		33,620	\$ 22,620	\$ 12,620
Exclude Capital Assets		-		
Exclude Net Pension Liability Activities		-		
Total		\$ 33,620		

ACCOUNT TYPE	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 18-19 PROJECTED	FY 19-20 PROPOSED
REVENUE ACCOUNT	730-0000-351.00-00	USE OF MONEY & PROPERTY / INTEREST INCOME	(171)	(389)	-	-
TOTAL REVENUES			(171)	(389)	-	-
EXPENDITURE ACCOUNT	730-0000-630.90-00	OTHER MISCELLANEOUS EXP	101	-	-	-
EXPENDITURE ACCOUNT	730-0000-690.30-00	TRANSFER OUT TO/CAPITAL PROJECTS	-	10,000	11,000	10,000
EXPENDITURE ACCOUNT	730-9999-690.10-00	TRANSFERS OUT TO / GENERAL FUND	10,000	10,000	11,000	-
TOTAL EXPENDITURES			10,101	10,000	11,000	10,000

MAJOR CAPITAL PROJECTS LIST & FUNDING

THIS PAGE INTENTIONALLY LEFT BLANK

**Major Capital Projects
Fiscal Years 2019-2020 through 2023-2024 (05-02-2019)**

Project Name	Description	Funding Source	Amount Funded	Estimate 2018-19	COST BY YEAR					Total Cost	STATUS	
					2019-20	2020-21	2021-22	2022-23	2023-24			
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 on hold.
West Side Park Amenity	Restroom and Multi Purpose Half Court at Duck Pond Park	General Fund/DIF		211,000							211,000	Completed
Refugio Valley Lake Park Improvement Project	Resurface pathway to Redwood Drive	Lighting and Landscaping 83-2 Zone 10 & EBRPD Measure WW		641,500							641,500	Completed
Refugio Valley Lake Dredging	Dredge Refugio Lake & Replacer Aerator Fountains	LLAD Zone 10		72,000	320,000						392,000	In Permitting
Resurface Refugio Park Tennis Courts	Resurface 4 Tennis Courts	General Fund			140,000						140,000	In Design
Retaining Wall Repair	In Refugio Park, around the Lake					250,000					250,000	On Hold
PARKS AND RECREATION - TOTAL FUNDING AND COSTS												
			-	924,500	460,000	250,000	-	-	-	-	1,634,500	
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	240,000	On - Going
Annual Street Maintenance Projects FY19*	Repair & maintain pavement throughout the City, partially funded with SB1 "The Road Repair and Accountability Act of 2017"	Measure J/ Gas Tax including SB1*		921,000	700,000	700,000	700,000	700,000	700,000	700,000	4,411,000	On - Going
Pedestrian Enhancements at Sycamore & San Pablo	Elimination of eastern crosswalk, removal of associated pedestrian signals, installation of "sidewalk closed" barricades	Gas Tax/Measure J		7,500	20,000						27,500	In Final Design
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		100,000	100,000						200,000	Under Construction
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	35,000	35,000	35,000	35,000	35,000	35,000	250,000	Under Construction
Pedestrian Enhancements at Sycamore & Civic	Bulb-outs, refuge median, enhanced crosswalk, and pedestrian activated flashing beacons	Measure J/ Gas Tax		25,000	92,200						117,200	In final design
Hercules Avenue Traffic Calming	Install 3 small traffic circles, lanes diet, add shoulder stripes	General Fund/Gas Tax		97,388							97,388	In Construction Phase

**Major Capital Projects
Fiscal Years 2019-2020 through 2023-2024 (05-02-2019)**

Project Name	Description	Funding Source	Amount Funded	Estimate	COST BY YEAR							Total Cost	STATUS
					2018-19	2019-20	2020-21	2021-22	2022-23	2023-24			
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			660,000	
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	
Refugio Valley Road Streetlight Replacement	Replace 27 Streetlights West of Redwood as part of the Arterials LLAD Program	Gas Tax		125,000								125,000	
LLAD 83-2 Zone 1 Hercules By The Bay Streetlight Replacement		Zone 1 Assessments			310,000							310,000	
LLAD 83-2 Zone 7 Refugio Heights Streetlight Replacement		Zone 7 Assessments			408,000							408,000	
Business Park Landscaping Improvements	Median Tree Replacements and Landscaping Revitalization Project	LLAD Zone 5A		100,000	381,000							481,000	Tree Removal Being Scheduled
STREETS AND SIDEWALKS - TOTAL FUNDING AND COSTS													
			-	1,500,888	2,302,800	1,880,000	1,370,000	770,000	770,000	770,000	770,000	8,593,688	

*The 2019 Annual Street Maintenance Project is the sole project on Hercules' SB 1 project list for FY 2019-20 and includes the following:

- Project Title: 2019 Annual Street Rehabilitation Project
- Project Description: Edge grind, recycle in place, asphalt overlay.
- Project Locations: Pheasant Drive from Starling Way to Thrush Court.
- Project Duration: Summer 2019
- Useful Life: 20 years

**Major Capital Projects
Fiscal Years 2019-2020 through 2023-2024 (05-02-2019)**

Project Name	Description	Funding Source	Amount Funded	Estimate	COST BY YEAR					Total Cost	STATUS
					2018-19	2019-20	2020-21	2021-22	2022-23		
SEWER											
Inspect & Repair Sewer System Infiltration & Inflow - SSMF	As part of the Sanitary Sewer Master Plan that is required by the Regional Water Quality Control Board, this program proposes to clean and video inspect sewer mainlines throughout the city and repair/replace as needed.	Sewer Utility Enterprise Fund		650,000	350,000	250,000	250,000	250,000		1,750,000	On-Going
Pinole/Hercules Wastewater Treatment Improvements	Expand the WWTP as required by the Regional Water Quality Control Board	State Water Resource Control Board Revolving Loan \$26.5M and remaining balance from Sewer Utility Enterprise Fund		9,000,000	6,000,000					15,000,000	Under Construction
Install Sewer Lateral for Maintenance & Operations Facility	Currently tanks are used that have to be emptied monthly.	Sewer Utility Enterprise Fund		29,000						29,000	
Rehabilitate Lift Stations	As identified in the Sanitary Sewer Master Plan, expand Industrial Lift Station and rehab others remaining years	Sewer Utility Enterprise Fund including Developer Fee Contribution			250,000	50,000	50,000	50,000	50,000	450,000	
Install Parallel 12 inch Force Main	From expanded Industrial Lift Station to Gravity Main Line	Sewer Utility Enterprise Fund including Developer Fee Contribution			150,000					150,000	
24" Sewer Main Line	From Waste Water Treatment Plant along Sycamore Ave to Partridge (3 Phases)	Sewer Utility Enterprise Fund including Developer Fee Contribution		850,000	8,000,000					8,850,000	
SEWER - TOTAL FUNDING AND COSTS				10,529,000	14,750,000	300,000	300,000	300,000	50,000	26,229,000	
FACILITIES											
New Roof for Community Center	Remove and Replace Roof	General Fund Decision Package		163,000						163,000	
Repair City Hall Roof	Repair Leak	Facilities Fund		10,000						10,000	
Repair City Hall HVAC	Replace Air Handler Over Council Chambers	Facilities Fund		22,000						22,000	
Awning for Corp Yard Modular Building	Provide Covering Over Steel Walkways	50% Sewer Fund/25% LLAD 83.2 Zone 10/25% Gas Tax			14,000					14,000	
Samara Terrace Improvements	New flooring, lighting, crown molding	General Fund Decision Package		19,000						19,000	

**Major Capital Projects
Fiscal Years 2019-2020 through 2023-2024 (05-02-2019)**

Project Name	Description	Funding Source	Amount Funded	Estimate	COST BY YEAR						Total Cost	STATUS
					2018-19	2019-20	2020-21	2021-22	2022-23	2023-24		
Hannah Ranch Kidz Center Improvements	New deck, exterior painting	General Fund Decision Package		75,000							75,000	
Permanent Stage in Gym	New Performance Stage and Lift	General Fund Decision Package		30,000							30,000	
Enhance Pedestrian Access Walkway	Eliminate Gap in Walkway for Senior Center	General Fund Decision Package		25,000							25,000	
Pool Variable Frequency	2 Energy Efficient Pump Drives	General Fund Decision Package		25,000							25,000	
Senior Center Painting				18,000							18,000	
City Hall Leak Repair & Painting	Seal Leaks & Paint Exterior of Building	General Fund Decision Package		43,000							43,000	
FACILITIES - TOTAL FUNDING AND COSTS					430,000	14,000	-	-	-	-	444,000	

MAJOR CAPITAL PROJECTS - FUNDS BY SOURCE (05-03-2019)

STATE, FEDERAL, REGIONAL & DEVELOPER FUNDS	AMOUNT	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
State Water Resource Control Board Revolving Loan	15,000,000	9,000,000	6,000,000				In Progress
Measure J TLC	1,049,400		104,400	945,000			
Developer	100,000		100,000				
TOTAL STATE, FEDERAL, REGIONAL & DEVELOPER FUNDS - ALL PROJECTS	16,149,400	9,000,000	6,204,400	945,000	0	0	0
LOCAL FUNDS	AMOUNT	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Measure J/Gas Tax	4,411,000	921,000	690,000	700,000	700,000	700,000	700,000
Solid Waste Fund	200,000	100,000	100,000				On - Going
Measure J / Gas Tax	250,000	75,000	35,000	35,000	35,000	35,000	35,000
Measure J / Gas Tax/Developer	27,500	7,500	20,000				
Measure J/Gas Tax	117,200	25,000	92,200				
Gas Tax/Measure J	660,000			60,000	600,000		
Measure J/Gas Tax	240,000	50,000	50,000	35,000	35,000	35,000	35,000
General Fund/Gas Tax	100,360	100,360					
Wastewater Utility Enterprise Fund	450,000		250,000	50,000	50,000	50,000	50,000
Water Utility Enterprise Fund	150,000		150,000				
Water Utility Enterprise Fund	29,000	29,000					
Wastewater Utility Enterprise Fund	2,000,000	650,000	350,000	250,000	250,000	250,000	250,000
Wastewater Utility Enterprise Fund	15,000,000	9,000,000	6,000,000				Requirement of RWQCB
Lighting & Landscaping District 83-2 Zone 1	8,850,000	850,000	8,000,000				
Lighting & Landscaping District 83-2 Zone 7	310,000	310,000					
Lighting & Landscaping 83-2 Zone 5A	408,000	408,000					
Gas Tax	481,000	100,000	381,000				
LLAD 83-2 Zone 10	125,000		125,000				
LLAD 83-2 Zone 10	392,000	72,000	320,000				
General Funds/DIF	441,500	441,500					
General Fund	211,000	211,000					
East Bay Regional Park District Measure WW	140,000		140,000				
Refugio Valley Lake Pathway Improvement Project	200,000	200,000					

MAJOR CAPITAL PROJECTS - FUNDS BY SOURCE (05-03-2019)										
STATE, FEDERAL, REGIONAL & DEVELOPER FUNDS	AMOUNT	FY 18/19	FY19/20	FY20/21	FY 21/22	FY 22/23	FY 23/24			
General Fund	163,000	163,000								
Facilities Fund	10,000	10,000								
Facilities Fund	22,000	22,000								
Sewer/LLAD 83-2 Zone 10/Gas Tax	14,000		14,000							
General Fund	19,000	19,000								
General Fund	75,000	75,000								
General Fund	30,000	30,000								
TOTAL LOCAL SOURCES- ALL PROJECTS	35,526,560	13,151,360	17,435,200	1,130,000	1,670,000	1,070,000	1,070,000			

ITC Major Capital Projects
Fiscal Years 2019-2020 through 2022-2023 (05-02-2019)

ITC / BAYFRONT

Project Component	Description	Funding Source	2018-19	2019-20	2020-21	2021-22	2022-23	Total Cost	STATUS
Path To Transit: Refugio Creek Remediation	Mitigate Contaminated Soils North of Bayfront Boulevard	Measure J Projects \$250K, East Bay Regional Parks District Measure, WW \$60K	60,000	250,000				310,000	In Environmental Permitting Phase
Path To Transit: Refugio Creek Conservation Easement and Endowment Funding	Required as a permit condition.	Measure J Projects		226,000				226,000	
Post-Construction Environmental Monitoring	For Completed Phases of the RTTC	Measure J Projects	60,000	50,000				110,000	
Bay Trail West	Construction Contract and Construction Management	One Bay Area Grant (OBAG) \$1,109K and Measure J Return to Source \$144K	1,253,000					1,253,000	
Interim Bus Transit Facilities	Interim bus pullout, stop, and turn-around facilities on Bayfront Boulevard	Measure J Return To Source		70,000				70,000	
Utility Relocation	Relocate Shell and Kinder Morgan Fuel Oil Lines, Fiber Optic Line	Measure J Projects \$50K, Remaining Unfunded		50,000	22,800,000			22,850,000	
Track/Signal Work	Railroad Bridge, Track and Signal work, Creek Realignment, Retaining Walls Final Design, Construction Management, Permits	\$750K Subregional Transportation Mitigation Funds (STMP) for Design/UNFUNDED		750,000		24,050,000		24,800,000	
Initial Rail Station	Initial Rail Station Building, Civic Plaza Improvements, Final Design, Construction Management, Permits	UNFUNDED					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	UNFUNDED/FUTURE PARKS DEVELOPMENT IMPACT FEES					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			135,000	832,000		967,000	
TOTAL COSTS FOR ITC/BAYFRONT			1,373,000	1,396,000	22,935,000	24,882,000	12,000,000	62,586,000	
FUNDING STATUS			FUNDED	FUNDED	UNFUNDED	UNFUNDED	UNFUNDED		

ITC - FUNDS BY SOURCE (05-06-2019)

ITC Project- Committed Funding from outside sources	PROJECT	AMOUNT	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	COMMENTS
Measure WW Bond	Refugio Creek Remediation	60,000		60,000				
CCTA: Measure J - Expenditure Plan	Refugio Creek Remediation	250,000	60,000	190,000				
CCTA: Measure J - Expenditure Plan	Path To Transit - Refugio Creek Conservation Easement and Endowment Funding	226,000		226,000				
CCTA: Measure J - Expenditure Plan	Post Construction Environmental Monitoring		60,000	50,000				
CCTA: Measure J - Expenditure Plan	Utility Relocation Final Design, Project Phasing			50,000				
One Bay Area Grant	Bay Trail West	1,109,000	1,109,000					
Subregional Transportation Mitigation Program (STMP)	Railroad Bridge, Track and Signal work, Creek Realignment, Retaining Walls Final Design			750,000				
TOTAL COMMITTED SOURCES		1,645,000	1,229,000	1,326,000				

RESOLUTION NO. 19-032

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HERCULES APPROVING THE FISCAL YEAR 2019-20 CITY OF HERCULES BUDGET PLAN WHICH INCLUDES THE FIRST YEAR (2019-20 FISCAL YEAR) OF THE FIVE-YEAR (2019-2024 FISCAL YEARS) CAPITAL IMPROVEMENT BUDGET AND MAKING CERTAIN DESIGNATIONS, CONFIRMING THE CITY MANAGER'S CONTRACT AUTHORITY, AND APPROVING (22) ANNUAL CONTRACTS FOR SERVICES IN THE TOTAL AMOUNT OF \$3,473,640

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 2019-20; and

WHEREAS, the City Manager and Finance Director have 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 2018-19 to FY 2019-20; and

WHEREAS, the City Council has reviewed the proposed budget for FY 2019-20 at Public Hearings on June 11, 2019 and June 25, 2019 held for the purpose of reviewing and discussing FY 2019-20 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 2019-20 operating and capital budgets for all City funds as detailed in attachments hereto.
2. The City Council hereby adopts the FY 2019-20 Annual Budget for the following funds:

FUND	FY 19-20 EXPENDITURE BUDGET
General Fund – Ongoing	\$16,158,069
General Fund – One Time	\$1,168,878
Special Revenue Funds	\$5,567,831
Capital Project Funds	\$2,369,000
Debt Service Funds	\$1,887,474
Enterprise Funds	\$12,097,144
Internal Service Funds	\$1,940,615
Trust and Agency Funds	\$8,280,952
TOTAL	\$49,469,963

3. The City Council hereby approves the five-year FY 2019-20 through FY 2023-24 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 2018-19 to FY 2019-20 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 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 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	FY 18-19	Updated	FY 19-20
Reserved by City Council June 2014 (Earthquake Insurance Deductible)	500,000		500,000
Balance in Fiscal Neutrality Reserve	3,797,650	236,867	4,034,517
Designation for Capital Projects	450,000		450,000
Designation for Restricted Planning	699,174	125,826	825,000
Designation for Building	21,800		21,800
Designation for Reusable Bags (remaining)	19,000		19,000
Designation for PEG Revenues	70,000		70,000
<i>Designations for Prior Year Decision Packages</i>			
DP #16-1: Record Management	50,000		50,000
DP #18-10: Implement a Citywide Cash Receipt System and Training	25,000		25,000
DP #18-12: Naviline Financial System Upgrade	40,000		40,000
DP #19-4: Comprehensive Class & Comp Study Implementation	60,000		60,000
DP #19-14: Update of Personnel Rules	30,000		30,000
DP #17-1: Hazard Mitigation Plan and Climate Adaptation Strategy	40,000		40,000
TOTAL DESIGNATIONS	5,802,624	362,693	6,165,317

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	\$85,800
CCTV	IT	Cable Broadcasting	\$25,000
Granicus	IT	Software Annual License & Maintenance	\$40,500
SunGard	IT	Financial & Business Applications Support & Maintenance	\$81,300
Taser	IT	Bodycam Annual License & Maintenance	\$28,700
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	\$35,000
Clean Lakes	Public Works	Lake Treatment	\$13,000
Clean Streets	Public Works	Street sweeping	\$70,620
Executive Heritage Janitorial	Public Works	Janitorial	\$15,540
Executive Heritage Janitorial	Public Works	Janitorial	\$28,800
Goats are Us	Public Works	Weed Abatement	\$13,000
Kel Aire	Public Works	AC Maintenance	\$12,000
Mission Uniform	Public Works	Uniforms	\$5,000
New Image	Public Works	Landscaping	\$19,800
Pacific Site Maintenance	Public Works	Landscaping	\$561,580
Terminix	Public Works	Pest Control	\$4,000
City of Pinole	Public Works	Sewer Plant Engineering Services	\$2,200,000
Executive Heritage	Public Works	Janitorial Supplies	\$25,000
Contra Costa County	Public Works	Animal Control	\$162,000
TOTAL			\$3,473,640


The foregoing Resolution was duly and regularly adopted at the City Council meeting of the City of Hercules held on the twenty-fifth day of June 2019, by the following vote of the Council:

AYES: Council Members; G. Boulanger, D. Bailey, C. Kelley, Vice Mayor Esquivias, Mayor Romero

NOES: None.

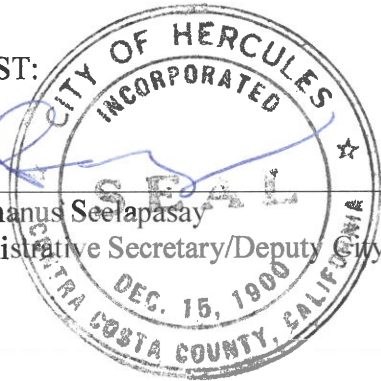
ABSTAIN: None.

ABSENT: None.


Dan Romero, Mayor

ATTEST:


Boonmanus Seelapasay
Administrative Secretary/Deputy City Clerk



THIS PAGE INTENTIONALLY LEFT BLANK

**HERCULES PUBLIC FINANCE AUTHORITY (PFA)
RESOLUTION NO. 19-01**

RESOLUTION OF THE HERCULES PUBLIC FINANCE AUTHORITY APPROVING THE FISCAL YEAR 2019-2020 HERCULES PUBLIC FINANCING AUTHORITY BUDGET PLAN CONSISTING OF DEBT SERVICE IN THE AMOUNT OF \$2,210,586.

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 2019-2020; and

WHEREAS, the total proposed debt service and net transfer budgeted expenditures in the FY 2019-2020 are **\$2,210,586** for all departments and funds and are offset by corresponding revenues and/or transfers-in from all sources in FY 2019-20 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 2018-2019 to FY 2019-2020; and

WHEREAS, the Authority held a Joint Public Hearing on June 1, 2019 for the purpose of reviewing and discussing the FY 2019-2020 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 2019-2020 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 **\$2,210,586** for FY 2019-2020 for all funds and departments of the Authority in the manner and for the purposes set forth in the FY 2019-2020 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 2018-2019 to FY 2019-2020 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-fifth day of June 2019, by the following vote of the Commission:

AYES: BOARD MEMBERS: G. Boulanger, D. Bailey, C. Kelley, Vice Chair R. Esquivias, Chair D. Romero

NOES: None.

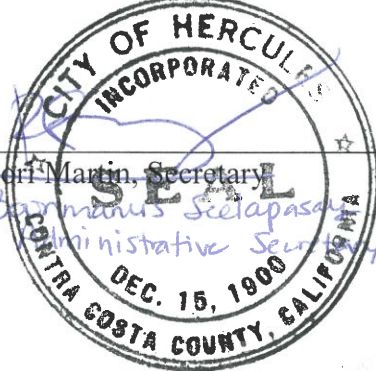
ABSTAIN: None.

ABSENT: None.



Dan Romero, Chair

ATTEST:


Leri Martin, Secretary
Barmanus Scelapasa, Administrative Secretary / Deputy City Clerk

RESOLUTION NO. 19-034

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HERCULES ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE 2019-2020 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 FY 2019-2020 at \$440,442,779 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 twenty-fifth of June 2019, by the following vote of the Council:

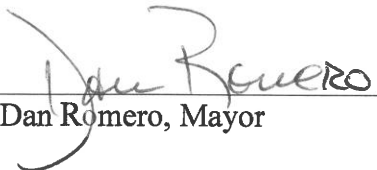
AYES: COUNCIL MEMBERS; G. Boulanger, D. Bailey, C. Kelley, Vice Mayor Esquivias, Mayor Romero

NOES:

ABSTAIN:

ABSENT:

ATTEST: 
Boonmanus Seelapasay
Administrative Secretary/Deputy City Clerk


Dan Romero, Mayor

Attachment A

Annual Appropriations Limit
FY 2019-20

City Assessed Non-Residential Valuation Growth Change** 5.02% = 1.0502
(California Per Capital Personal Income Change
is 3.85% or 1.0385)*

Contra Costa County Population Change* 1.007% = 1.0070

Calculation of Factor for Fiscal Year 2019-20 1.0502 x 1.0070 = 1.0575514

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.

$\$416,474,111 \times 1.0575514 = \$440,442,779$

Summary: City of Hercules Appropriation Limit for FY 2019-20 is \$440,442,779

*Data obtained from State Department of Finance

**Data obtained from the Contra Costa County Assessor

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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